FY 2008 Annual Budget

Jackson County, Georgia

Prepared by:
The Office of Financial Administration

North Oconee River at Hurricane Shoals Park

"We think of our land and water and human resources not as static and sterile possessions but as lifegiving assets to be directed by wise provisions for future days."
Franklin D. Roosevelt

With the drought of 2007 fresh in the minds of the citizens of Jackson County, it has become more apparent than ever that water is the lifeblood of the community. Further, it is understood by the Jackson County Government that managing our most precious resource is paramount to the wellbeing and prosperity of the county. Ensuring that quality water is available is a top priority of the Jackson County Government for the 2008 fiscal year. In an effort to ensure that the citizens of Jackson County have the quality water that they need in 2008, the Jackson County Board of Commissioners will work to financially sustain this invaluable resource.

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The County of Jackson, Georgia

FY 2008 Budget Document

Adopted by Board of Commissioners on October 4, 2007

Board of Commissioners

Pat Bell, Chairman

Thomas Crow, District 1

Jody Thompson, District 2

Bruce Yates, District 3

Dwain Smith, District 4

Administration

Darrell Hampton, County Manager

Leonard Myers, Interim County Manager

John Hulsey, Finance Director

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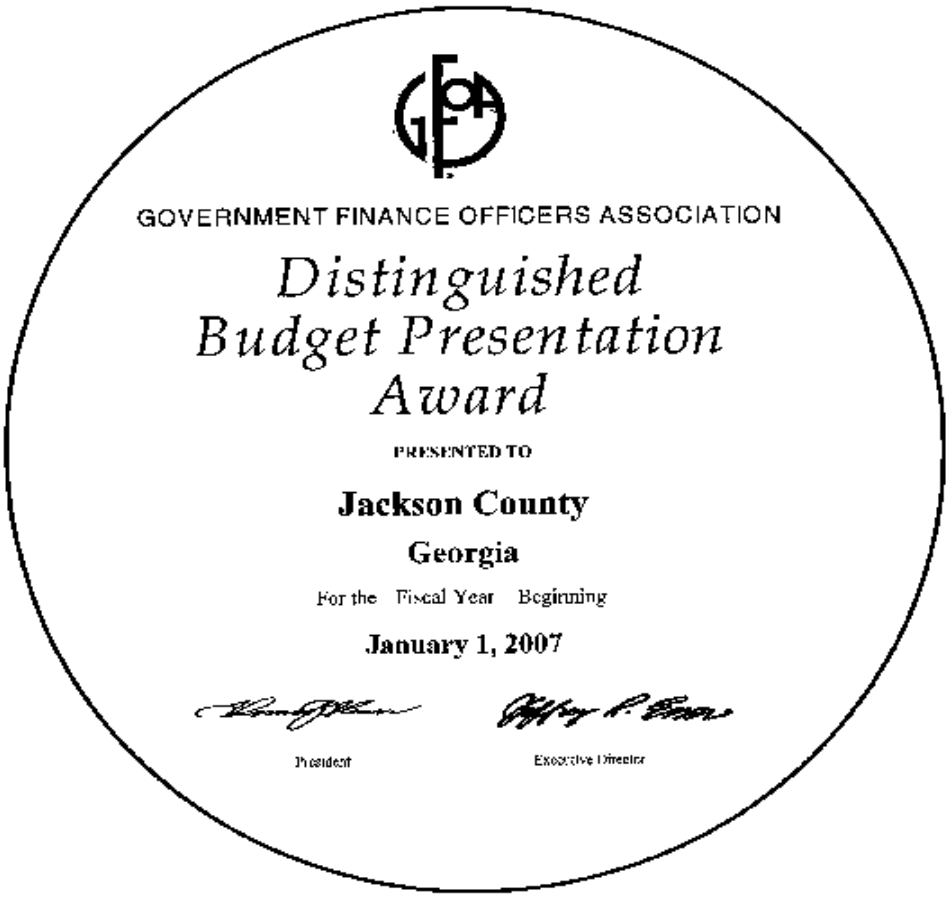
Special Acknowledgements

Board of Commissioners

Darrell Hampton, County Manager

Department Supervisors



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Jackson County

Georgia

For the Fiscal Year Beginning

January 1, 2007

President

Executive Director

"The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the County of Jackson, Georgia for its annual budget for the fiscal year beginning January 1, 2007.

In order to receive this award a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications medium.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award."

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A RESOLUTION

WHEREAS, the County Manager has prepared and submitted to the Commissioners of Jackson County budgets for the General Fund, Special Revenue Funds, Enterprise Funds, Capital Projects Fund, and Debt Service Fund for the year beginning January 1, 2008, and ending December 31, 2008.

WHEREAS, said budgets are balanced budgets and have been prepared in accordance with accepted budgeting practice; and

WHEREAS, said budgets are line item budgets in compliance with the revisions of the Code of Jackson County; and

WHEREAS, the Commission of Jackson County has studied and revised the proposed budgets and considers it in the best interest of the County to adopt them.

NOW, THEREFORE, BE IT RESOLVED by the Commission of Jackson County that the budgets attached hereto and made part hereof for the year beginning January 1, 2008, and ending December 30, 2008, are approved.

BE IT FURTHER RESOLVED by the Commission of Jackson County that amendments to the budget so as to adapt to changing governmental needs during the fiscal year may be made in accordance with the provision of O.C.G.A. 36-81-3.

SO RESOLVED this 4th day of October, 2007.

COUNTY OF JACKSON, GEORGIA

COUNTY MANAGER

ATTEST:

DEPUTY CLERK

The County of Jackson, Georgia

Purpose of Budget

The following information is provided to assist the reader in understanding the purpose of this approved budget document in addition to locating information. Jackson County's Approved FY 2008 Annual Budget includes financial and service delivery information combined with policy statements in a means designed to easily communicate the information to the reader. The FY 2008 Approved Budget was designed to meet the following four objectives.

The Budget as a Policy Document

As a policy document, the Budget indicates what services the County will provide during the next year as well as the level of services and the reasons for their provision. The Transmittal Letter summarizes the County's long and short-term concerns, financial situations, and how the Budget will address specific issues in FY 2008. Provided within each Departmental Summary is Department priorities and goals. Specific policies are addressed in the Financial Policies section.

The Budget as an Operations Guide

As an operations guide, the Budget indicates how departments and funds are organized to provide services to the citizens of Jackson County and visitors to the community. Approved changes for FY 2008 are summarized in the Transmittal Letter and detailed within each Fund, Department Summary & Financial Trends, Personnel Summary, and Departmental Summary sections. Each Departmental Summary section will include the following information: department mission statement; a description of the department; goals; objectives; tasks; performance measures; approved budgetary additions and/or deletions; line-item history; year-end projections; and approved funding for FY 2008.

The Budget as a Financial Plan

As a financial plan, the Budget summarizes and details the cost to the taxpayers for current and approved levels of service in addition to how the service will be funded. The document begins with the adopting ordinance which summarizes the revenue and expenditures at the fund level for the FY 2008 Approved Budget. The Transmittal Letter includes a description of major revenue sources for each fund, expected receipts, and summaries of approved expenditures. The reader will find detailed financial information within the Funds, Department Summary, and Financial Trends sections in addition to data found within each Departmental Summary. Such information is typically listed in four columns: 2006 Actual; 2007 Budget; 2007 Estimate (year-end, as of September 1, 2007); and 2008 Approved Budget. This Budget includes several transfers from the General Fund to the following Special Revenue Funds: E911; Emergency Management Agency; Senior Center; Parks and Recreation; Roads and Bridges; Ambulance Service; Keep Jackson Beautiful; Component Units: Health Department, Airport, Jackson County Water & Sewerage Authority; Debt Service Fund; and the Transfer Station Enterprise Fund.

The Budget as a Communications Device

The Budget is designed to be user friendly with summary information within the text, charts, tables, and graphs. A glossary of financial terms is included for the reader's reference. Additionally, a Table of Contents provides a listing of each section within this document as well as their corresponding page numbers. Should the reader have any questions regarding Jackson County's Approved FY 2008 Budget, he or she may contact the Finance Department at (706) 367-6306 or (706) 367-6313.

Jackson County, Georgia
Executive Summary
Approved Budget for Fiscal Year 2008

General Information

- FY 2007 Tax rate of 9.59 mills for incorporated area; 8.73 mills for unincorporated area vs. 9.77 and 8.73 for FY 2006 respectively.
- FY 2008 Annual budget of $54,753,435, an increase of 12.64% or $6,145,309. This increase is attributable, in part, to including transfers out to the Jackson County Water & Sewerage Authority to service debt payments related to Jackson County's interest in the Bear Creek Reservoir ($1,618,176), 3% Retroactive COLA for County Employees & implementation of the 2007 Wage & Salary Study, a 10.25% increase in group health insurance ($300,000), a phase-in of 15 employees to begin to meet staffing requirements for the new Jackson County Jail ($291,484), and the addition of various other positions needed to sustain the current level of services to the citizenry of Jackson County.
- FY 2008 General Fund Budget of $34,768,275, an increase of 15.77% or $4,734,893.
- FY 2008 Annual budget includes $95,000 in appropriations to supplement DOT Funds and SPLOST Funds to continue an aggressive base & pave and resurfacing program for county infrastructure.
- FY 2008 Annual budget includes $94,448 in appropriations to fund the establishment of satellite voting locations on the East & West Sides of the County for advance voting.
- FY 2008 Annual budget includes $132,373 to staff and operate the GIS Department. This department was established in 2007.
- FY 2008 Annual budget includes $747,424 in appropriations for repayment of principal and interest on the County's fleet of Caterpillar heavy equipment. The County has established a 3-year replacement cycle for this equipment.
- A contingency fund of $106,084 is included in the FY 2008 annual budget.

Personnel

- Salaries have increased 17.25% or $1,789,339 as the result of additional positions, a COLA, and implementation of the Wage & Salary Study. The FY08 Budget includes 30 additional positions. Appropriations for these positions have been budgeted in the areas of General Government, Public Safety, and the Court System.
- Benefits have increased 16.89% or $606,262 as the result of the additional positions and an increase in group health insurance premiums.
- Group Health Insurance Premiums have increased approximately $300,000 or 10.25%

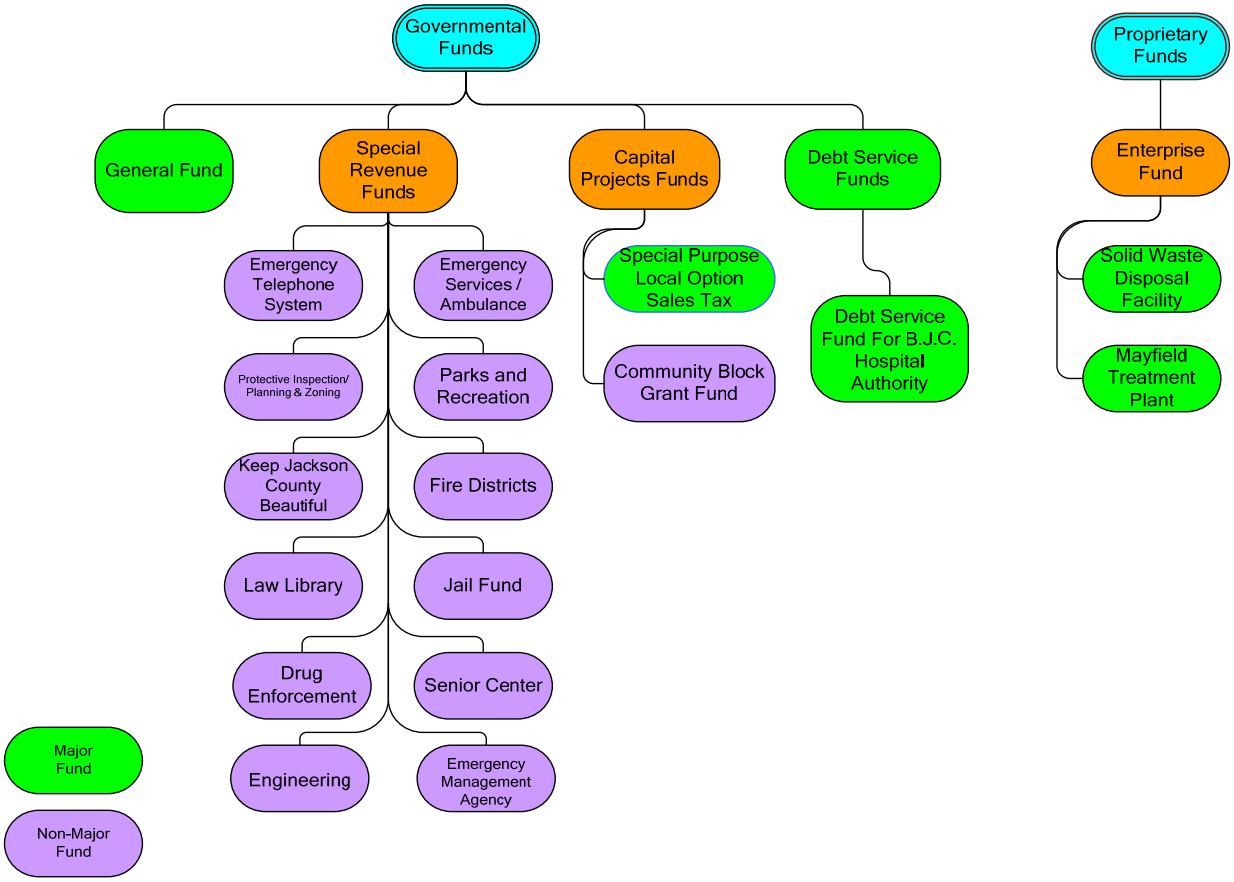
Other Information

- The FY 2008 Budget is balanced and did not require the use of prior years fund balance.
- Jackson County's 2007 Net Digest has increased 23.42% or $421,339,844 over the prior year's digest.

FUND SUMMARIES

The county accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that are comprised of the county's assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. Government resources are allocated to and accounted for within individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Moreover, all governmental funds and proprietary funds have an appropriated budget with the exception of the Mayfield Treatment Plant.

2008 Jackson County, Georgia Fund Structure



BUDGETS BY FUND

This section provides summary budget information by fund for revenues and expenditures. A fund is an individual accounting entity that segregates expenditures, revenues, and other transactions for a specific group of activities.

The term “basis of accounting” refers to that point in time when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the particular measurement focus being applied.

The accounting policies utilized by the county are in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The county uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

The basic unit of organization and operation within the county exists at the “fund” level. Consistent with this operational concept, the county’s accounting system also employs the “fund” as the basic budgetary and accounting entity.

A fund is a separate accounting entity with a self-balancing set of accounts. Funds are further classified into distinct categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate “fund types.”

Governments use the same accounting as private-sector businesses for proprietary funds and trust funds with the measurement focus of the operating statement on changes in economic resources (i.e., changes in total net assets.) Such changes are recognized as soon as the underlying event or transaction has occurred, regardless of the timing of related cash flows (i.e., the accrual basis of accounting.) Thus, proprietary and similar trust funds recognize revenues as soon as they are earned and expenses as soon as a liability is incurred, just like private-sector businesses.

However, governments account for governmental funds and expendable trust funds differently than businesses. The measurement focus is on changes in current financial or expendable resources to the extent that they normally are expected to impact near-term cash flows (i.e., the modified accrual basis of accounting.) Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are “measurable and available.”) “Measurable” means the amount of the

transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period.

The **General Fund** is the principal fund of the county; it supports the majority of basic governmental services. Property and sales tax revenue are the chief funding source for the General Fund. Additionally, the General Fund Budget is used to account for all financial resources, unless they are required to be accounted for within another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources, typically federal and state grants fall within this category. These funds include:

- Emergency Telephone System (E911)
- Emergency Services / Ambulance
- Protective Inspection / Planning & Zoning
- Parks & Recreation
- Keep Jackson Beautiful
- Fire Districts
- Law Library
- Jail Fund
- Senior Center
- Drug Enforcement
- Emergency Management Agency
- Engineering

The **Debt Service Fund** accounts for the financial resources and payment of General Obligation Debt. This debt relates to the contract with Banks County and the Banks-Jackson-Commerce Hospital Authority.

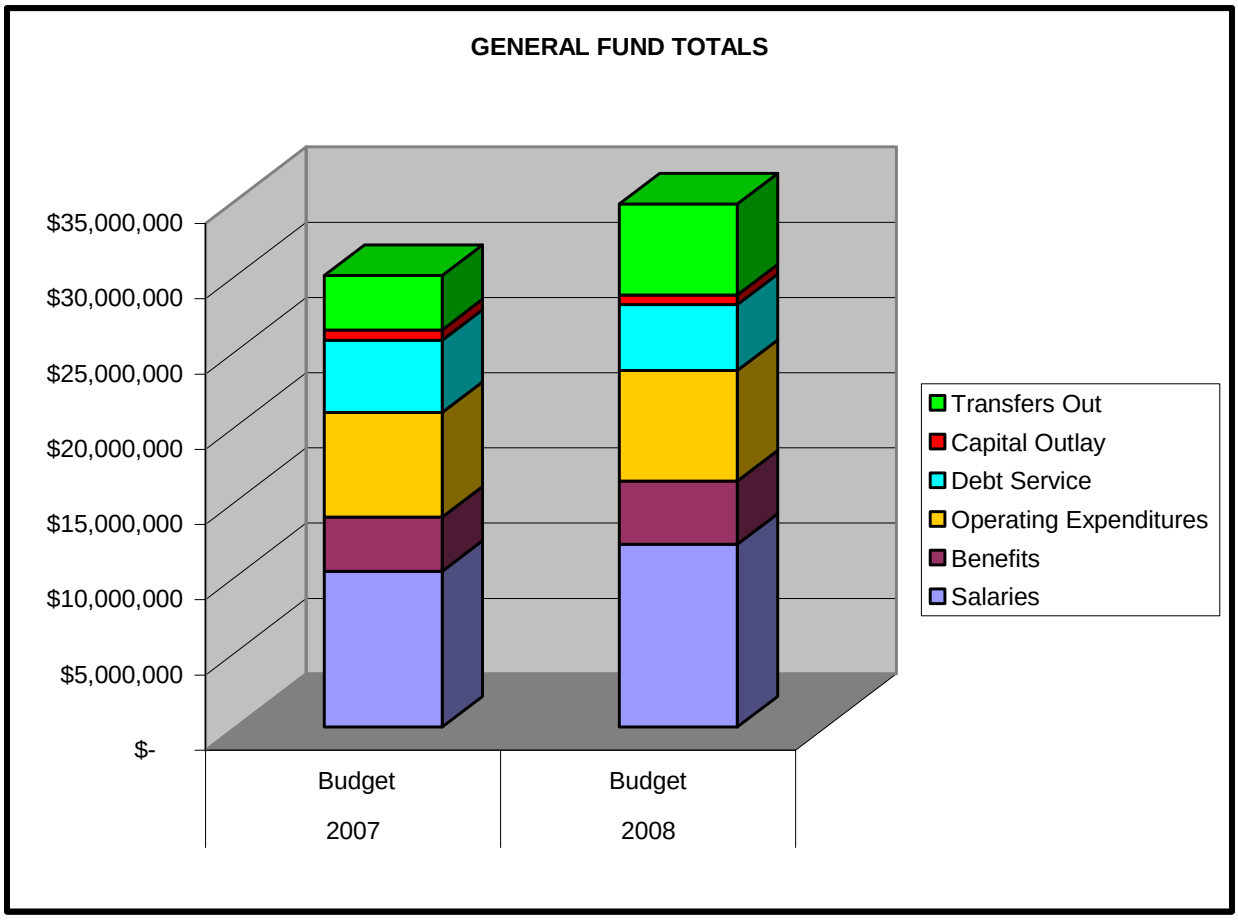
Capital Projects Funds are used to account for financial resources that are used during the acquisition of capital assets. They are also used to account for the construction of major capital projects that are not accounted for in the General Fund or other funds. This includes the Special Purpose Local Option Sales Tax Fund and the Community Development Block Grant Fund. Since a project length budget is included within the grant document, a budget is not prepared for the Community Development Block Grant Fund.

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise or where the governing body has identified a need to account for an operation in this manner. These funds include the Solid Waste Disposal Facility and the Mayfield Treatment Plant. A budget is not prepared for the Mayfield Treatment Plant due to its relatively small size.

FY 2008 BUDGET AT A GLANCE

GENERAL FUND TOTALS

	2007 Budget	2008 Budget	Difference 2008-2007	Percent Change
Salaries	$ 10,370,837	$ 12,160,176	$ 1,789,339	17.25%
Benefits	3,589,539	4,195,801	606,262	16.89%
Operating Expenditures	6,963,812	7,340,102	376,814	5.41%
Debt Service	4,786,791	4,398,373	(388,418)	-8.11%
Capital Outlay	700,000	640,601	(59,399)	-8.49%
Transfers Out	3,622,403	6,033,222	2,410,295	66.54%
Total	**$ 30,033,382**	**$ 34,768,275**	**$ 4,734,893**	**15.77%**



JACKSON COUNTY, GEORGIA
SUMMARY OF BUDGETS BY FUND TYPE
FOR THE YEAR ENDING DECEMBER 31, 2008

	TOTAL GENERAL FUND	TOTAL SPECIAL REVENUE FUNDS	TOTAL DEBT SERVICE FUND	TOTAL CAPITAL PROJECTS FUND	TOTAL ENTERPRISE FUNDS	TOTAL ALL FUNDS
REVENUES:						
PROPERTY TAXES	$ 21,160,092	$ 1,430,101	$ -	$ -	$ -	$ 22,590,193
SALES TAX	6,297,000	-	-	8,500,001	-	14,797,001
OTHER TAXES	2,056,689	-	-	-	-	2,056,689
LICENSES & PERMITS	91,000	1,325,706	-	-	-	1,416,706
INTERGOVERNMENTAL REVENUE	1,863,224	224,336	-	-	-	2,087,560
CHARGES FOR SERVICES	1,164,630	2,243,015	-	-	1,144,000	4,551,645
FINES & FORFEITURES	988,000	107,566	-	-	-	1,095,566
OTHER REVENUES	430,000	33,271	-	-	-	463,271
TOTAL REVENUES	**$ 34,050,635**	**$ 5,363,995**	**$ -**	**$ 8,500,001**	**$ 1,144,000**	**$ 49,058,631**
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN	$ 142,640	$ 4,444,527	$ 156,357	$ 95,000	$ 276,280	$ 5,114,804
TRANSFERS IN FROM COMPONENT UNITS	-	-	-	-	-	-
SALE OF FIXED ASSETS	-	-	-	-	-	-
PROCEEDS FROM CAPITAL LEASES	575,000	-	-	-	-	575,000
PRIOR YEAR FUND BALANCE	-	5,000	-	-	-	5,000
TOTAL REVENUES & OTHER SOURCES	**$ 34,768,275**	**$ 9,813,522**	**$ 156,357**	**$ 8,595,001**	**$ 1,420,280**	**$ 54,753,435**
EXPENDITURES:						
TOTAL GENERAL GOVERNMENT	**$ 4,642,598**	**$ 1,087,141**	**$ -**	**$ -**	**$ -**	**$ 5,729,739**
TOTAL PUBLIC SAFETY	**$ 12,606,408**	**$ 5,660,537**	**$ -**	**$ 2,239,103**	**$ -**	**$ 20,506,048**
TOTAL COURT SYSTEM	**$ 3,507,012**	**$ 11,500**	**$ -**	**$ -**	**$ -**	**$ 3,518,512**
TOTAL PUBLIC WORKS	**$ 3,169,192**	**$ 238,565**	**$ -**	**$ 5,322,058**	**$ -**	**$ 8,729,816**
TOTAL HEALTH & WELFARE	**$ 130,995**	**$ 582,767**	**$ -**	**$ 85,000**	**$ 1,420,280**	**$ 2,219,042**
TOTAL PARKS & RECREATION	**$ -**	**$ 1,017,293**	**$ -**	**$ 850,253**	**$ -**	**$ 1,867,546**
SUBTOTAL EXPENDITURES	**$ 24,056,205**	**$ 8,597,804**	**$ -**	**$ 8,496,414**	**$ 1,420,280**	**$ 42,570,703**
INDEPENDENT AGENCIES	**$ 313,870**	**$ -**	**$ -**	**$ 42,513**	**$ -**	**$ 356,383**
NON-DEPARTMENTAL	**$ 4,364,978**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,364,978**
DEBT SERVICE	**$ -**	**$ 441,474**	**$ 156,357**		**$ -**	**$ 597,831**
TOTAL EXPENDITURES	**$ 28,735,053**	**$ 9,039,278**	**$ 156,357**	**$ 8,538,927**	**$ 1,420,280**	**$ 47,889,895**
OTHER FINANCING USES:						
OPERATING TRANSFERS OUT	**$ 6,033,222**	**$ 774,244**	**$ -**	**$ 56,074**	**$ -**	**$ 6,863,540**
TOTAL EXPENDITURES & OTHER FINANCING USES	**$ 34,768,275**	**$ 9,813,522**	**$ 156,357**	**$ 8,595,001**	**$ 1,420,280**	**$ 54,753,435**
EXCESS OF REVENUES OVER EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPECTED FUND BALANCE/NET ASSETS						
BEGINNING OF YEAR	**$ 8,231,250**	**$ 2,246,949**	**$ -**	**$ 4,859,320**	**$ -**	**$ 15,337,519**
Use of Fund Balance in FY08 Budget:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPECTED FUND BALANCE/NET ASSETS						
END OF YEAR	**$ 8,231,250**	**$ 2,246,949**	**$ -**	**$ 4,859,320**	**$ -**	**$ 15,337,519**

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Jackson County, Georgia

Finance Director's Office

The Honorable Chairman and
Members of the Board of Commissioners:

In accordance with state and local ordinances, I am pleased to present the Fiscal Year (FY) 2008 Approved Annual Budget. The FY 2008 Annual Budget maintains the long-term goals of the county while recognizing the immediate demands on county services. Additionally, this budget reflects the county's mission **to provide cost effective programs and services, while continually focusing on preserving and enhancing the quality of life that is enjoyed by all our citizens.**

The primary long and short-term concerns of the county include the following: (1) providing county services at required levels in the face of continuous residential and commercial growth, (2) ensuring excellent quality of life for residents and visitors through infrastructure maintenance and facility improvements in the operating and capital budgets, and (3) employing an effective and efficient workforce to provide county services. Over the past few years the county has undertaken and completed several studies and reports (Organizational Study, Wage and Salary Study, Comprehensive Plan Update, Transportation Study, and a Regional Solid Waste Management Plan Update), for the purpose of collecting data to address the county's long and short-term concerns. These plans have been considered when adopting the FY 2008 budget.

In FY 2007, the County:

- Special Purpose Local Option Sales Tax (SPLOST): In March, 2005, Jackson County and its nine municipalities voted to approve a new 1% Special Purpose Local Option Sales Tax (SPLOST). This tax was implemented in July, 2005. This is SPLOST #4 and has been estimated to collect $8,500,000 per year or $51,000,000 over a six-year period. There are two level one countywide projects: Jail Facility that will receive 20% of the total SPLOST and the Health Department Facilities will receive 1% of the total SPLOST. The municipalities within the County will share 29% of the SPLOST proceeds and the unincorporated portions of the County will receive 50%.

- GFOA Award: Received, for the sixth time, the Distinguished Budget Presentation Award from the Government Finance Officers Association of the United States and Canada.

- Issuer Credit Rating: Standard and Poor's reviewed the Issuer Credit Rating for Jackson County, Georgia and reaffirmed "A+" rating and stable outlook for the county.

- Increased Growth: The US Census Bureau rated Jackson County as the 32nd fastest growing county (by percentage) in the US. That is up from 43rd one year ago. With a population estimated at 55,778 and a 34.1 percent growth rate, Jackson County continues to progress as a much sought after place to live and work.

- Jail: Phase 1 in the development of a new $33 million jail facility is underway. Groundbreaking commenced in late 2007 after all planning and site development from Precision Planning was completed. Funds for this project were included in the new Special Purpose Local Option Sales Tax (SPLOST). The jail project is currently scheduled to be completed in the spring of 2009.

- Public Safety Training Center: Phase one of a multi-phase, eight-acre public safety training center has begun. This project will include a Burn Building, a pumper test station and various training facilities to support other emergency services operations, including the Sheriff's Office, EMA, E-911 and Rescue. This project will support all 12 Fire Units in the county.

- East Jackson Sports Complex: The East Jackson Sports Complex is to be located on 37 acres of land in Nicholson. The park is scheduled to open in the Fall of 2008. The Sports Complex features four baseball fields, a refreshment center, and spectator seating.

- On-line Registration: On-line registration for Jackson County Parks and Recreation sports activities was started on July, 24, 2006. The web address for this is ***www.activenet4.active.com/jacksoncntyparksandrec***. The ability to register on-line for the use of rentals at Hurricane Shoals and Sell's Mill Parks was phased in during 2007.

- C&D Landfill: The process for instating a new C&D landfill to accommodate the exponential growth of the county is underway. In 2007, the permitting process was in progress and work is expected to begin in late FY 2008.

- Old County Landfill: Continued monitoring to resolve any issues arising from the closure in 1994. In, 2006, an additional 20 acres of an old county landfill was purchased from the adjacent private property owner and consolidated with the current landfill site. This was done in order to manage and protect these facilities through one unified program as well as minimize vicarious liability risk for Jackson County.

- Information Technology: The information Technology Department has implemented an integrated computer intranet system. The purpose of this system is to provide high-speed reliable communications throughout all county offices. This will improve citizen services and provide a very wide bandwidth of capacity in order to move regular data, photographic data, and telephone services. Additionally, the network provides significantly higher levels of security and protection to governmental data and high security files and mail lists.

- New Job Opportunities: Kubota Corporation expanded its business operations with the opening of a 400,000 square-foot facility in Jackson County during February, 2006. This new facility is now capable of employing 539 people, with approximately 70,000 tractor implements to be produced annually by KIE once it is fully operational. Also, the new East Jackson High School opened in August, 2007 and employs more than 110 faculty and staff members.

- Roads Paved: There were over 17 miles of roads resurfaced in FY 2007 and in FY 2008 the department expects to resurface 25 miles of roadway. The Road Department paved over 2 miles of gravel roads in 2007 and expects to pave an additional 5 miles more in FY 2008. Currently, the county has 674 miles of road, 545 paved miles and 129 gravel miles. The county continues an aggressive road-paving program utilizing a combination of State aid and SPLOST funds.

- Jackson County Airport: In FY 2008, Jackson County will complete a 5,000 foot runway expansion in order to accommodate larger aircraft such as corporate jets. This $6.1million project is imperative to sustain economic viability for Jackson, Banks, and Madison Counties in the Northeast Georgia Region as corporate businesses are seeking out this area for their facilities.

- Public Information and Availability: The Jackson County Government is now featured on the local radio station WJJC 1270 AM. Jackson County Update spotlights departments of the county government Tuesday and Thursday nights and Saturday afternoon. Recordings of the Board of Commissioners meetings may be heard on Wednesday nights after the actual meetings are held on Monday nights.

- New County Website: The Jackson County Government unveiled it's newly designed, comprehensive website in July, 2007. This new format gives citizens and visitors a wealth of information updated by each department so as to be as informative and helpful as possible. The web address is **www.jacksoncountygov.com**.

Millage Rate*:*

- The millage rate was decreased slightly from the FY 2007 budget. For the incorporated area, the millage decreased 0.18 mills and for the unincorporated area, the millage stayed the same.

- The Jackson County Board of Commissioners charged the staff with setting the millage rate no higher than in FY 2006 for the FY 2007 budget. However, there was a slight difference due to uneven growth in the two digests, the incorporated and unincorporated thus accounting for the slight decrease in the incorporated millage.

- In order to avoid "back door" increases due to increasing property values, the State Taxpayer Bill of Rights requires the calculation of a "rollback" rate that would generate the same amount of taxes as the previous year. If actual millage rate exceeds this rate, an announcement of a property tax increase and three public hearings must be held to inform the public on the reason why an increase is being proposed.

The remainder of this transmittal letter details in general terms, the budgetary decisions/actions pertaining to the operating and capital budgets, and expenditures and revenues for each fund and changes in fund balance.

FY 2008 Approved Budget Overview/Highlights

As mandated by the State Law, the FY 2008 Approved Annual Budget represents a balanced budget for the general fund, all special revenue funds, and the debt service fund. Total appropriations from each fund do not exceed estimated fund balances, reserves, and revenues for each of the county's respective funds. While not legally required, in previous years the Board of Commissioners has adopted budgets for the Special Purpose Local Option Sales Tax (SPLOST) capital project fund for management and control purposes. This fund has a project length budget that is approved by the taxpayers as part of the referendum authorizing collections of the SPLOST.

Some notable budgetary items the Board of Commissioners will undertake in FY 2008 are as follows:

- Wage and Salary Study: There will be continued implementation of the Wage and Salary Study that was originally implemented and approved in August, 2007 retroactive through July, 2007. This increase in salary also directly increases some benefit costs to many eligible employees. The total cost in salary for the implementation of the Wage and Salary Study for FY 2007 was $378,381.

- UOBWA – Debt Service Payments: Beginning in January, 2008 the Jackson County Board of Commissioners will begin to make the debt service payments for the Upper Oconee Basin Water Authority (UOBWA). This is due to the prolonged drought and inability if the UOBWA to bankroll the debt service payment through the adequate sale of water. The Jackson County Board of Commissioners has voted to pay approximately $1,618,176 in the debt service payments.

- Advanced Satellite Voting: The Jackson County Board of Registrars have established advanced satellite voting in two locations one week prior to holding elections. This is to reduce travel time in a geographically large area and long lines. The Board of Commissioners approved the Advanced Satellite Voting in FY 2007 for implementation in the various 2008 elections.

- Parks and Recreation Bonds: In FY 2007, The Board of Commissioners approved a bond referendum to be placed on the ballot during the elections of February 5, 2008. The amount of the bond is $15 million and upon approval would be used to finance a recreation center, 340 acre park, facility for the disabled, covered arena exposition center, the addition of a soccer field and tennis court at West Jackson Park, and the addition of a football/soccer stadium and facilities at Lamar Murphy Park.

- County/City Bonds: FY 2008 will usher in the implementation of several projects approved by the Board of Commissioners in FY 2007 through a $40.5 million bond with the city of Jefferson to advance fund SPLOST projects. The projects include a $2 million renovation for the historic courthouse, $33 million to build a new jail, and a $4 million for a fire training facility and $1 million debt service reserve.

Jackson County, Georgia
Budget Fiscal Year 2008
Issues and Challenges

The population of the county is continuing to grow rapidly. It is listed as the 32nd fastest growing county in the nation. The county is still largely rural; however, it is becoming increasingly more urbanized and industrialized. These factors are leading to some of the following issues and challenges.

1) Land Use and Zoning

The land use plan along with the zoning ordinance and development regulations require revisions and updates to improve the efficiency of public service and reduction of infrastructure cost associated with rapid growth. Wise and thoughtful development will bring forth a vibrant and sustainable community for future generations. Working towards solving tomorrow's problems will aid in producing a bountiful economic harvest.

2) Roads

A reliable source of funding for long term maintenance and upkeep of our county roads and bridges continues to be a challenge. The county continues to make efforts towards reducing the number of miles of gravel road through a proactive base and paving program. Currently, Jackson County is in the process of developing a countywide transportation plan to open existing and future major transportation corridors. Lastly, the county is challenged with developing policies for protecting and acquiring right of way.

3) Jail Expansion

The current jail population is housed in an old facility that is in constant need of repair. The same facility also houses the administrative services of the Sheriff's Office, the Patrol Division Dispatch, and the Records Division. The facility is only large enough to contain Jail Operations. Therefore, this necessitates the construction of a new facility to house the Administrative Services and Patrol Division.

The jail population continues to increase. The current jail capacity is 121 inmates. Numerous times in FY07 125-171 inmates were housed. Additionally, Jackson County inmates have been and continue to be housed in other county jails throughout the State of Georgia. The cost to house inmates in neighboring county jails is $35 per day per inmate. During FY07, Jackson County expended over $417,911 to house Jackson County inmates in neighboring county jails. A level-one project was included in the new SPLOST and is being used for planning and development of the new Jail facility.

4) Parks & Recreation Issues:

Program Needs

Presently, there are not enough outside and indoor programs offered, and current programs do not address the needs of all age groups. Specific needs include: soccer, swimming, volleyball, fitness, tennis, theater and cultural programs, racquetball, disc golf, and senior programs. With the opening of the new East Jackson Park, more opportunities are available for recreation programs.

Greenways and Trails

There is a need to provide greenways and trail systems throughout the county, as well as at individual parks, particularly Sells Mill Park, which is presently underdeveloped. Future park trails should be designed to accommodate walkers, joggers, and rollerblading.

Indoor Facilities

With the exception of the old gymnasium at Center Park and facilities at county schools there are no indoor recreation facilities available for use by county residents.

The preferred method for funding recreation system improvements is a continuation of the Special Purpose Local Option Sales Tax (SPLOST). It is suggested that, in order to develop future facilities, particularly those with a high cost such as recreation centers, that the portion of SPLOST dedicated to recreation increase to 25 percent. In the new SPLOST approved in March, 2005, the portion dedicated to recreation is 20 percent.

However, in response to the aforementioned Issues and challenges, the Board of Commissioners approved a $15 million bond referendum to be placed on the ballot during the elections of February 5, 2008. Upon approval, the funds would be used to finance a recreation center, 340 acre park, a facility for the disabled, covered arena exposition center, the addition of a soccer field and tennis court at West Jackson Park, and the addition of a football/soccer stadium and facilities at Lamar Murphy Park. These items have been nominated as priority projects to alleviate the lack of infrastructure needed for recreational programs and opportunities.

5) Additional Schools

Currently, local growth constitutes the addition of approximately 18-20 classrooms per year. The one percent Special Purpose Local Option Sales Tax for education is not generating enough revenues to keep up with current demand. In effect, this could lead to sub-standard portable classrooms for the student population. While this is the Board of Education's responsibility, the burden could fall back on the county taxpayers who provide revenue to operate the activities of the government. However, the new East Jackson High School has opened thus alleviating the overpopulation strain at the high school level for the county. The East Jackson High School was financed with a $30 million of the $70 million bond issued in 2005.

6) Planning & Development:

Planning & Development revenue is tied directly to growth in the residential, commercial and industrial arenas. If the economy is strong, then the revenues generated through building permits and development fees will exceed expectations. However, if the economy slows or staggers, then a short fall of revenue will occur due to a decrease in the building and development fees generated.

In contrast, if growth occurs too rapidly, then service levels will fall unless adjustments are made in the number of employees. However, if the economic growth declines in the building and development fields, service levels will rise, but we must maintain a basic service level without having an excessive employee base. An adjustment of the fees for permits and inspections is an essential way to properly balance the needs of the businesses and residents with the costs of providing such services.

7) Upper Oconee Basin Water Authority Contract

In 2007, the Jackson County Board of Commissioners acknowledged that they would assume the debt service payments, relative to the county's 41.521% proportional share in the Bear Creek Reservoir, on behalf of the Jackson County Water and Sewerage Authority, a component unit of the primary government. The Board of Commissioners will begin servicing the debt for which they are contingently liable in January 2008. The main reason for the Authority's inability to continue to service the debt is the prolonged drought situation faced by Jackson County and surrounding areas that has led to tighter restrictions on water and led to other conservation measures. Due to these measures, water usage is down, therefore limiting collections on the sale of water in an amount large enough to sustain the monthly debt service payment obligation by the Water and Sewerage Authority. The Jackson County Board of Commissioners has appropriated in the FY08 Budget $1,618,176 for this contingent obligation. Provisions for payments beyond FY 2008 will be assessed later in the year.

Total Uses

The FY 2008 Approved Budget, with inter-fund transfers included, totals $54,753,435. Listed below is a table illustrating the FY 2008 approved total uses by fund. Said figures include expenditures and inter-fund transfers.

FY 2008 Approved Total Uses per Funds Summary

Fund	2007	2008	Difference	Percent Change
General Fund	$ 30,033,382	$ 34,768,275	$ 4,734,893	15.77%
Special Revenue Funds	8,664,886	9,813,522	1,148,636	13.26%
Debt Service Fund	156,357	156,357	-	0.00%
Capital Projects Fund	8,500,001	8,595,001	95,000	1.12%
Enterprise Funds	1,253,500	1,420,280	166,780	13.31%
Total Budgeted Uses	**$ 48,608,126**	**$ 54,753,435**	**$ 6,145,309**	**12.64%**

The FY 2008 Approved Annual Budget represents a $6,145,309 or 12.64% increase from the FY 2007 Approved Budget total of $48,608,126. While this portrayal of the approved budget is technically accurate, the inclusion of inter-fund transfers overstates the true cost of total operations.

Total Expenditures

When inter-fund transfers are removed from the equation, the FY 2008 Approved Budget total expenditures equal $47,889,895, an increase of 7.60% or $3,382,555.

FY 2008 Approved Total Expenditures

	2007	2008	Difference	Percent Change
Total budgeted uses	$ 48,608,126	$ 54,753,435	$ 6,145,309	12.64%
less operating transfers	(4,100,786)	(6,863,540)	$ (2,762,754)	67.37%
Total	**$ 44,507,340**	**$ 47,889,895**	**$ 3,382,555**	**7.60%**

FY 2008 Approved Operating Budget

All services provided by the county in FY 2008 are incorporated into the FY 2008 Approved Budget. That is, approved funding levels will permit the continuation of basic services at established service levels. The FY 2008 Approved Budget contains, however, some significant funding/policy changes. The following list details the significant changes contained in the FY 2008 Approved Budget:

- Increased health insurance benefits by 10.25% rather than 15-18% by negotiation with coverage provider.
- Increased budget contributions for property and liability by 5%.
- Decreased budget contributions for Contingency by $204,131 or 65.80%.

Summary of Departmental Changes

The FY 2008 Approved Budget establishes one new department, Geographic Information Systems, in the General Fund. This department was approved and became functional in 2007 but will be fully budgeted as an independent department of the General Fund in FY 2008.

Summary of New Positions

There were eighteen new positions authorized for FY 2008, one for the Magistrate Court, one for purchasing, one for the Human Resources Department, and fifteen positions to be phased in to staff the Sheriff's Department.

In FY 2007, twelve new positions were approved and funded by the General Fund. One IT position is funded by SPLOST through a transfer to the General Fund for the purposes of setting up the jail during its construction period. After jail construction is completed the IT position will be funded from the General Fund.

Summary of Salary Increases

The FY 2008 Approved Budget includes a cumulative effect of a retroactive 3% cost-of-living adjustment given in June 2007 and adjustments for the wage and salary study. Therefore, a cost-of-living adjustment will not be implemented in 2008 because salaries have already been adjusted in the latter part of 2007.

During FY 2007 several departments had increases in the number of personnel. Also, some departments made salary adjustments to staff receiving certification due to increased training efforts or gave promotions to eligible employees. Since these positions and adjustments were not effective for all of 2007, the FY 2008 budget includes an increase to cover these costs for the full year of FY 2008. Some of the additions and their impact are shown below:

POSITIONS ADDED IN 2007 AND 2008

No.	Department	Position	Approx. Impact to Salary and Benefits Expenditures
	Full-time Positions Added or Approved in 2007		
1	Tax Assessor	(1) Commercial Property Appraiser	$ 36,217
2	Buildings & Grounds	(1) HVAC Technician Apprentice	32,616
3	IT	(1) Systems Administrator	56,074
4	IT	(1) Network Administrator	51,208
5	GIS	(1) Manager	70,523
6	Clerk of Courts	(2) Deputy Clerks	59,519
7	Victim's Assistance	(1) Manager	41,232
8	Solicitor	(1) Investigator	33,687
9	Solicitor	(1) Secretary	31,179
10	Solicitor	(1) Prosecutor	59,280
11	Project Management	(1) Contract Administrator	43,110
	Budgeted for 2008		
1	Sheriff's Department	(15) Fifteen positions to be phased in	291,484
2	Magistrate Court	(1) Clerk	37,000
3	Purchasing	(1) Buyer	32,433
4	Human Resources	(1) Generalist	40,986
	Total FY 2008 Impact		**$ 916,548**

Summary of Increased Employee Retirement

Included in the FY 2008 Approved Budget are appropriations for county contributions for employee retirement ($742,937), which have decreased from FY 2007 by $181,913 or 19.7%. As in the past, the county will continue to fund the defined contribution retirement plan as a benefit to employees. The county contributes 4% of salary as a base contribution to the employees 401(a) defined contribution plan. In addition, the county will match 50% of employee voluntary contributions up to 6% of salary. Employees are eligible to participate in the retirement program after one year of continued service. In addition, employees employed prior to January 1, 1998, were allowed to elect to remain a participant in the defined benefit pension plan previously used. The county pays 100% of the actuarially determined cost.

FY 2008 Approved Capital Budget

The citizens of Jackson County approved a new 1% Special Purpose Local Option Sales Tax (S.P.L.O.S.T.) in March, 2005. The tax became effective as of July 1, 2005. The SPLOST tax is the county's primary source of funds for capital projects. This 1% sales tax is expected to yield $51 million over a six-year period or an average of $8.5 million per year. The county's share of these taxes over a six-year period will equal approximately $25.5 million. These funds will be distributed as follows:

Recreation	20.00%	$ 5,101,520
Public Safety	14.00%	3,571,064
Road & Bridges	32.50%	8,289,970
Libraries	1.00%	255,076
Water and Sewerage	32.50%	8,289,970
	100.00%	$25,507,599

As stated earlier, there are also two Level One County Wide projects, one for a jail facility estimated at $10,200,000 and secondly Health Department facilities estimated at $510,000. Funding of these projects will have first priority. The remaining $14,782,401 will be transferred to the various municipalities over the six-year period.

Non-Routine Capital Expenditures

Non-Routine Capital Expenditures are defined as those expenditures that would have a significant impact on the operating budget.

Groundbreaking for construction of the new jail began in the Spring of 2007. However construction of the jail is not expected of be complete until the Spring of 2009. At present, Precision Planning, the county's engineer and architect is conducting a study to determine the impact on future years' operating budgets. Therefore, the county expects no non-routine capital expenditures for FY 2008 that would have an effect on the operating budget.

Fire District – Special Revenue Fund

Jackson County has nine volunteer fire districts that provide fire protection services to the citizens of Jackson County. They are Arcade, Harrisburg, Jackson Trail, Maysville, Nicholson, North Jackson, Plainview, South Jackson, and West Jackson. The Fire District Boards are elected but are advisory in nature (except for West Jackson which was actually created by State legislation). The Fire Districts submit their annual budget request to the Board of Commissioners for review. Upon review, the Board of Commissioners, in most cases, levies the recommended millage for the respective districts. However, the Board of Commissioners is not obligated to levy a tax for the fire districts like they are for the school board.

General Fund

Summary of Revenues

The county uses a diversified revenue mix to ensure a stable flow of revenues during the ups and downs of economic cycles. The county's primary source of revenue is derived from property taxes (60.86%), and the Local Option Sales Tax (LOST) (18.11%). In FY 2008, the county estimates LOST receipts to total $6,297,000, or 18.11% of the General Fund revenue base. Other significant sources are the insurance premium, intangible recording, and other taxes (5.92%), charges for services (3.35%), and intergovernmental revenues (5.36%).

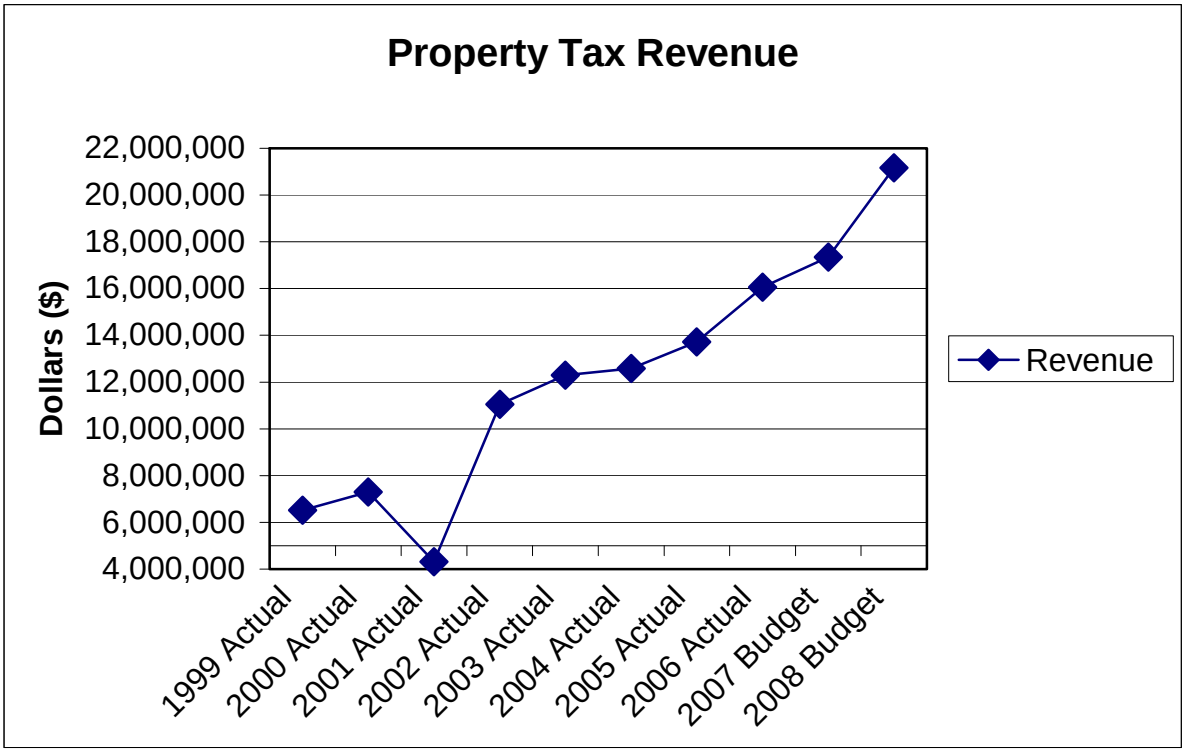
Additionally, the county uses trend analysis to project revenues. The county considers changes in the local economy and state legislation when using this forecasting method. This forecasting occurs by monitoring the revenue stream on a monthly basis and comparing those figures with an overall extrapolation of the revenue data up through the budget preparation time. Economic trends such as a long-term (one year or more) downturn or upturn in the local economy are monitored and adjusted by an estimated percentage of the overall change for the period. Other factors such as state legislation that may mandate alterations to the revenue stream are also carefully considered to determine the approximate amount of impact that could be expected. Provided below are brief descriptions of the General Fund revenue streams:

Approved 2008 General Fund Revenue and Sources Summary

REVENUE AND OTHER SOURCES	2007 BUDGET	APPROVED 2008 BUDGET	PERCENT 0F 2008 TOTAL	CHANGE FROM 2007 BUDGET	PERCENT CHANGE 2008-2007
PROPERTY TAXES	$ 17,351,528	$ 21,160,092	60.86%	$ 3,808,564	21.95%
SALES TAX	5,946,000	6,297,000	18.11%	351,000	5.90%
OTHER TAXES	2,066,086	2,056,689	5.92%	(9,397)	-0.45%
LICENSES & PERMITS	101,000	91,000	0.26%	(10,000)	-9.90%
INTERGOVERNMENTAL REVENUE	1,793,971	1,863,224	5.36%	69,253	3.86%
CHARGES FOR SERVICES	1,084,800	1,164,630	3.35%	79,830	7.36%
FINES & FORFEITURES	603,000	988,000	2.84%	385,000	63.85%
OTHER REVENUES	255,000	430,000	1.24%	175,000	68.63%
TOTAL REVENUES	**29,201,385**	**34,050,635**	**97.94%**	**4,849,250**	**16.61%**
OTHER FINANCING SOURCES					
TRANSFERS IN	256,997	142,640	0.41%	(114,357)	-44.50%
PROCEEDS FROM BORROWING	575,000	575,000	1.65%	-	0.00%
PRIOR YEAR FUND BALANCE	-			-	
TOTAL REVENUES & OTHER SOURCES	**$ 30,033,382**	**$ 34,768,275**	**100.0%**	**$ 4,734,893**	**15.77%**

Property Tax

The property tax is expected to raise $21,160,092, a 21.95% increase from the FY 2007 Approved Budget total. Budget figures for FY 2008 were based on 8.73 mills for unincorporated areas and 9.59 mills for incorporated areas. Setting the millage rate and collecting the taxes is traditionally done in the fall of the year. As mandated by state law, the millage rate is assessed only on 40% of the valuation of property. The increase in property tax collections is primarily attributable to growth in the digest due in part from mandatory property reassessments and overall core growth. This, along with some tightening of various expenditures, will allow the county commission to continue to sustain the same level of services for the citizens of Jackson County.

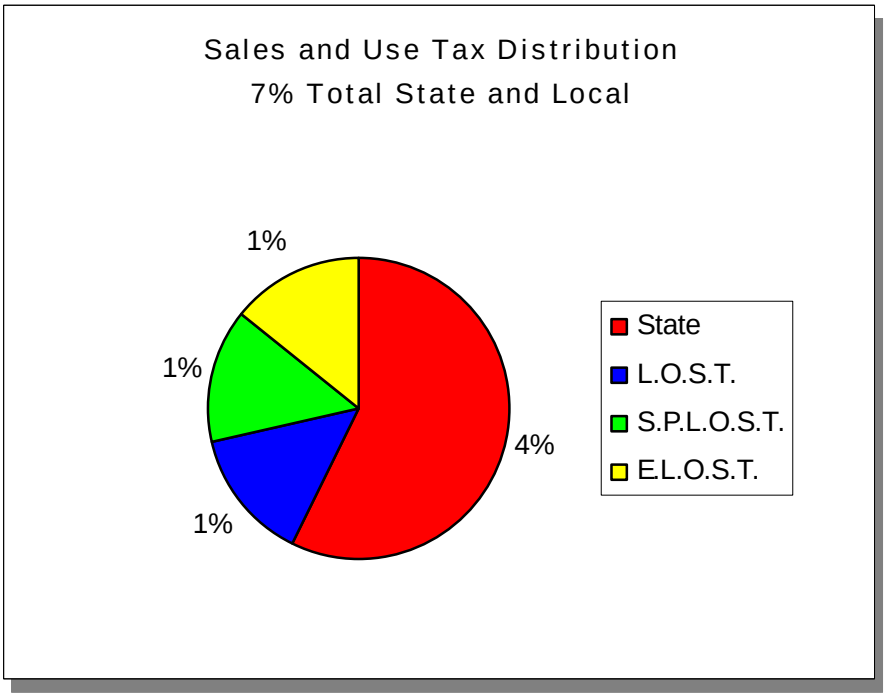


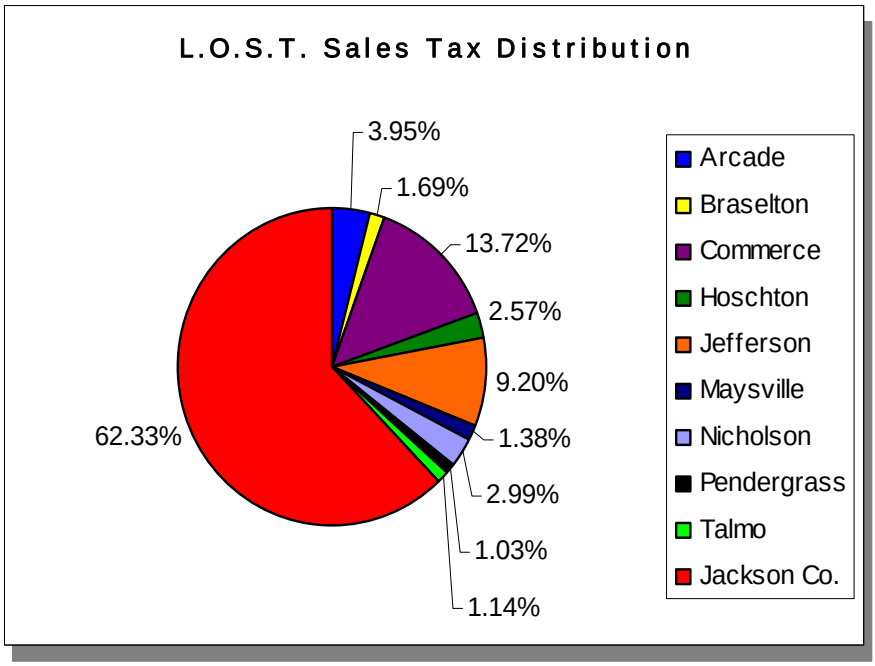
Property Tax Revenue

Year	Revenue - Dollars ($)
1999 Actual	6,522,630
2000 Actual	7,299,801
2001 Actual	4,311,592
2002 Actual	11,048,678
2003 Actual	12,293,038
2004 Actual	12,576,267
2005 Actual	13,723,239
2006 Actual	16,064,385
2007 Budget	17,351,528
2008 Budget	21,160,092

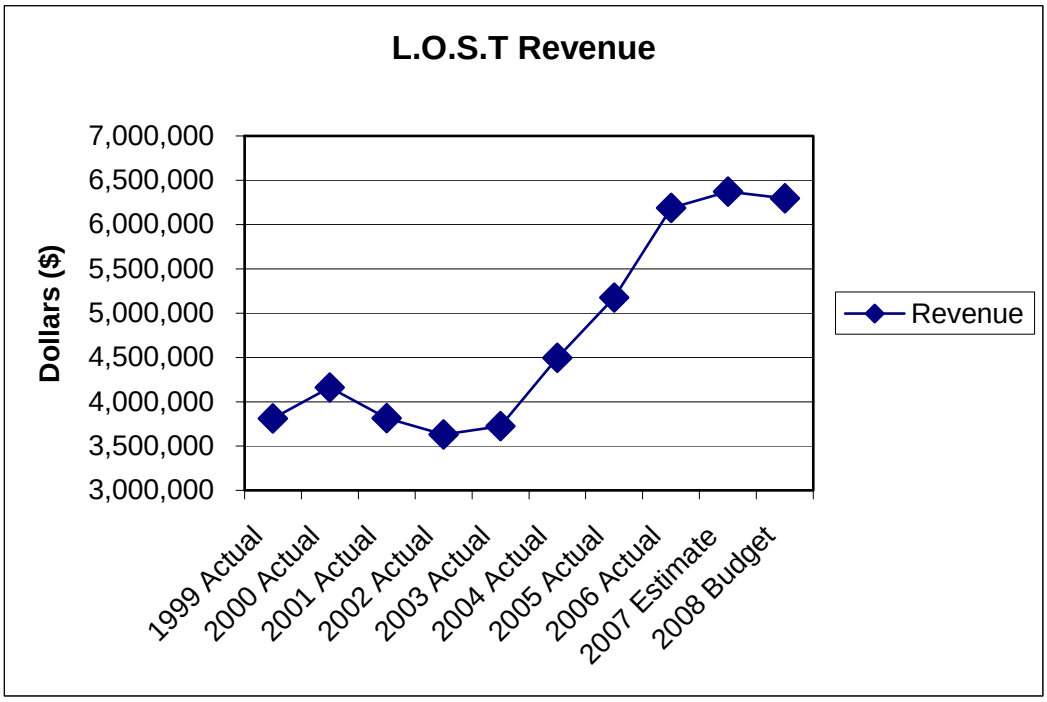
Sales Tax

The Local Option Sales Tax (LOST) is a retail sales and use tax of 1%. The Sales and Use Tax Rate in Jackson County is presently 7%, and is distributed as follows: 4% State, 1% Local Option Sales Tax, 1% Special Purpose Local Option Sales Tax, and 1% Education Local Option Sales Tax.





The Local Option Sales Tax, the second most significant revenue source for Jackson County, is projected to generate $6,297,000 in FY 2008, a 5.90% increase from the FY 2007 Approved Budget. This is primarily attributable to a slight increase in sales tax collections from the Department of Revenue.

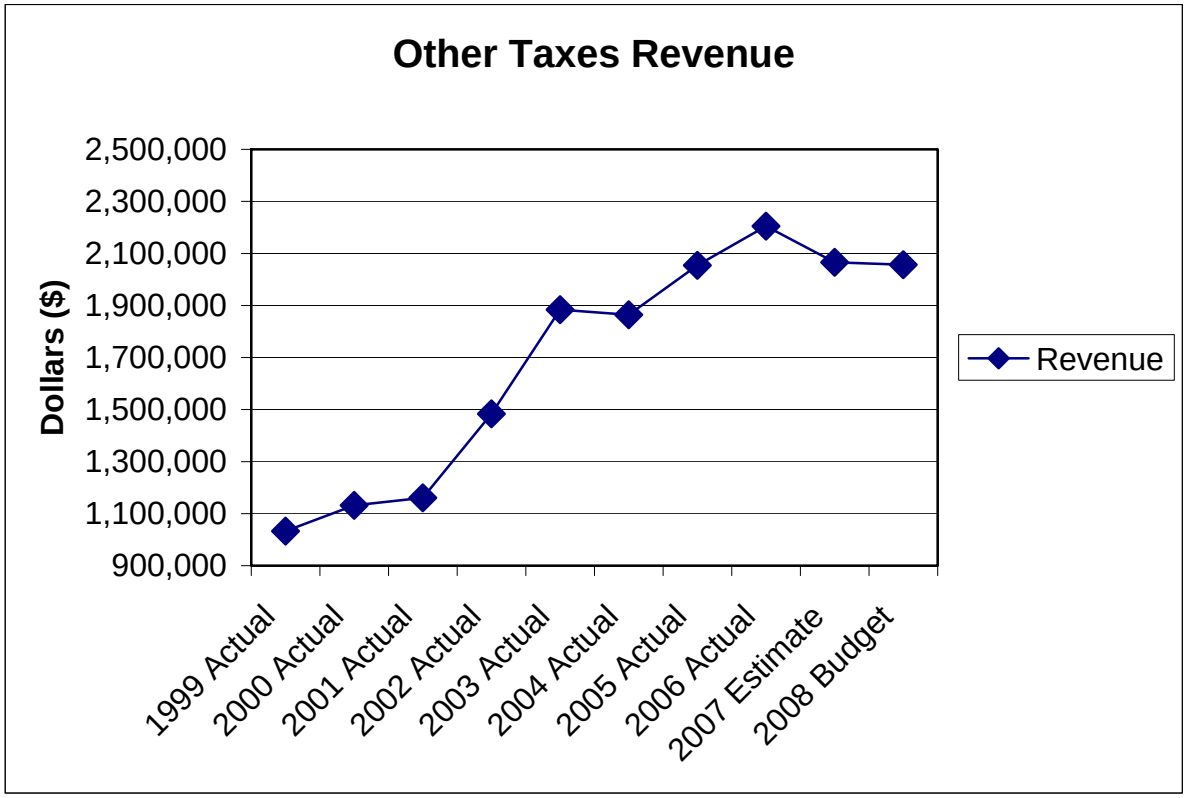


L.O.S.T Revenue

Year	Revenue - Dollars ($)
1999 Actual	3,813,050
2000 Actual	4,161,591
2001 Actual	3,816,864
2002 Actual	3,630,141
2003 Actual	3,726,093
2004 Actual	4,494,790
2005 Actual	5,176,932
2006 Actual	6,187,123
2007 Estimate	6,371,718
2008 Budget	6,297,000

Other Taxes

Other taxes are expected to realize $2,056,689 in FY 2008, a 0.45% or $9,397 decrease from the FY 2007 Approved Budget. These taxes are primarily the insurance premiums tax, intangible recording tax on real estate debt and the real estate transfer tax. The primary attributable cause for a slight decline in "Other Taxes" is the soft real estate market, which therefore decreases the projected Real Estate Transfer Tax collections.

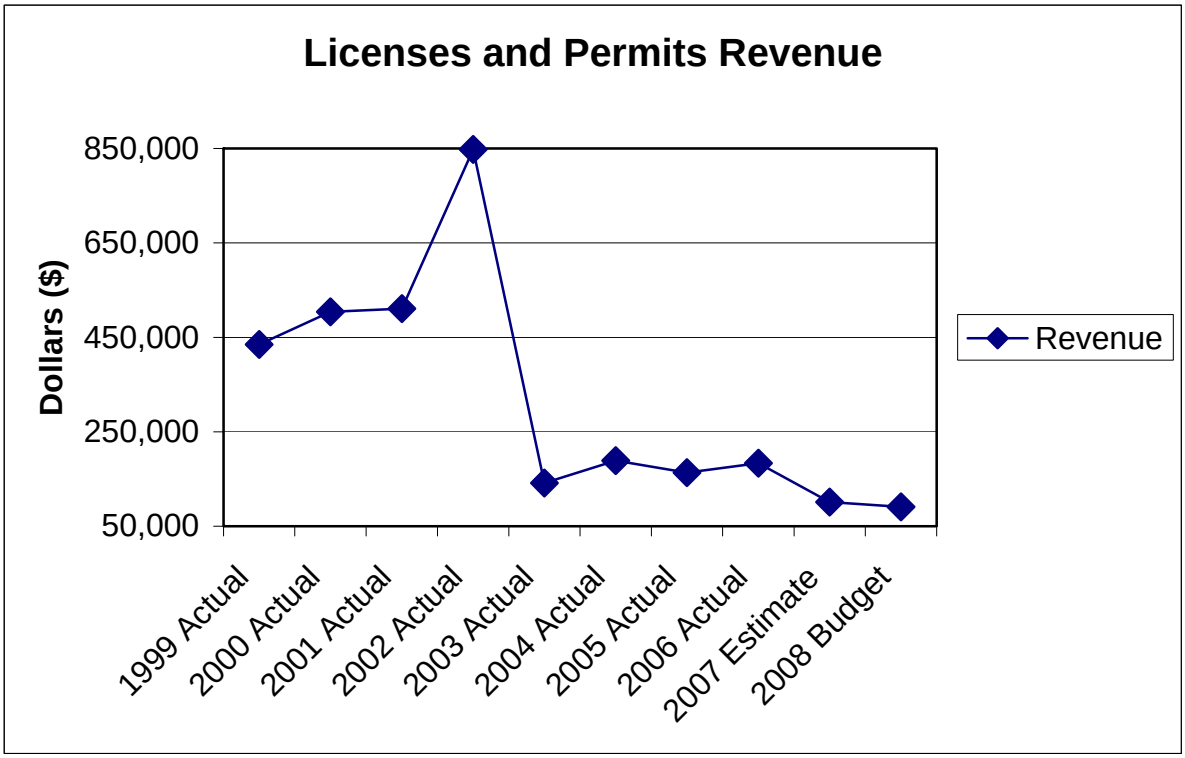


Other Taxes Revenue

Year	Revenue - Dollars ($)
1999 Actual	1,032,884
2000 Actual	1,131,960
2001 Actual	1,160,870
2002 Actual	1,483,428
2003 Actual	1,883,929
2004 Actual	1,864,001
2005 Actual	2,054,345
2006 Actual	2,204,977
2007 Estimate	2,066,086
2008 Budget	2,056,689

Licenses & Permits

Licenses and permit fees are expected to yield $91,000 in FY 2008. This represents a 9.90%, or $10,000 decrease from the FY 2007 Approved Budget. Revenues in the General Fund from licenses and permits have decreased since 2002. This is primarily attributable to moving the public development function to a special revenue fund in 2003. Licenses and permits for the public development function are now accounted for in fund 21.

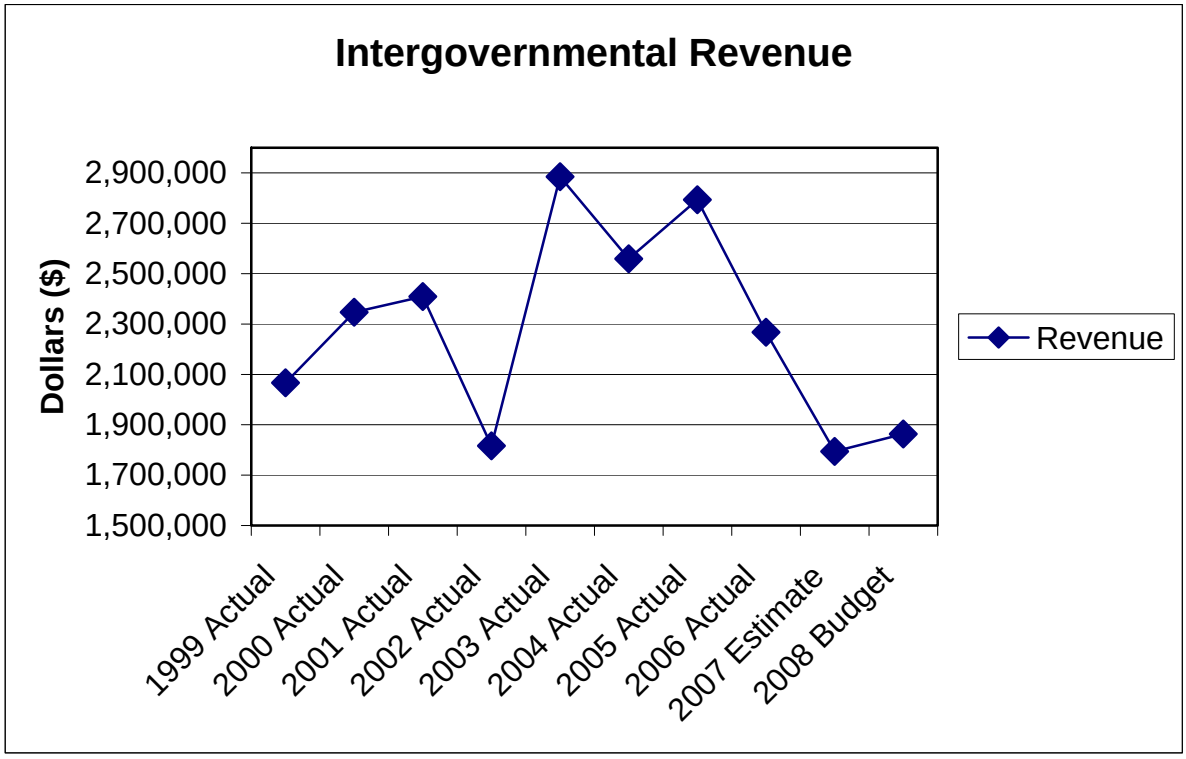


Licenses and Permits Revenue

Year	Revenue - Dollars ($)
1999 Actual	434,914
2000 Actual	503,903
2001 Actual	510,978
2002 Actual	847,949
2003 Actual	141,617
2004 Actual	188,871
2005 Actual	163,503
2006 Actual	183,524
2007 Estimate	101,000
2008 Budget	91,000

Intergovernmental Revenue

Intergovernmental revenues are anticipated at $1,863,224, an increase of 3.86% or $69,253 from the FY 2007 Approved Budget. Of this amount, $1,270,200 relates to subsidies received from the State of Georgia for inmates housed at the Jackson County Correctional Institute. Increases are due to budgeting Barrow County's and Banks County's share of costs associated with the Juvenile Court program and funding from the schools for the school resource officer provided by the Sherriff's Department.

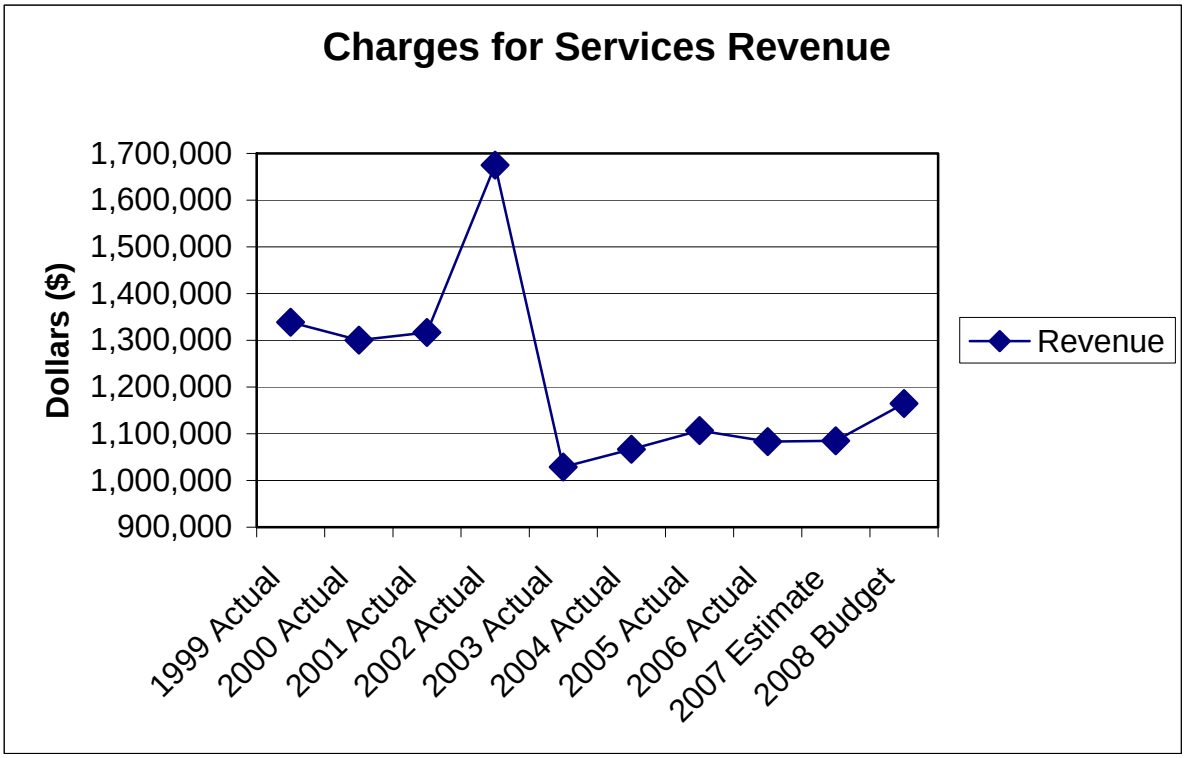


Intergovernmental Revenue

Year	Revenue - Dollars ($)
1999 Actual	2,066,898
2000 Actual	2,346,600
2001 Actual	2,409,229
2002 Actual	1,816,123
2003 Actual	2,884,895
2004 Actual	2,558,932
2005 Actual	2,793,492
2006 Actual	2,267,741
2007 Estimate	1,793,971
2008 Budget	1,863,224

Charges for Services

Charges for services include fees for recording real estate deeds and other miscellaneous charges. With respect to the FY 2008 Approved Budget figures, service charges are expected to yield $1,164,630. This represents an increase of 7.36%, or 79,830 over the FY 2007 Approved Budget. The budgeted increase is the result of reflecting actual collections based on prior year's collections.

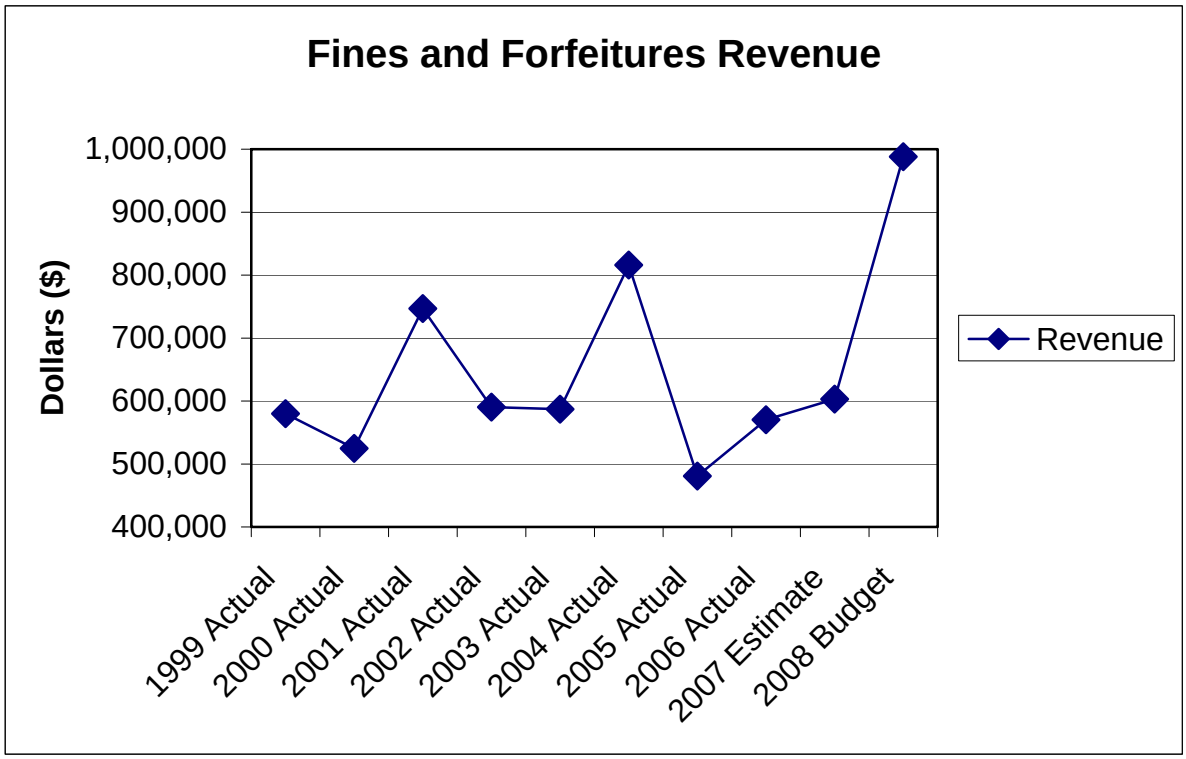


Charges for Services Revenue

Year	Revenue - Dollars ($)
1999 Actual	1,338,627
2000 Actual	1,300,243
2001 Actual	1,316,660
2002 Actual	1,674,957
2003 Actual	1,028,630
2004 Actual	1,066,663
2005 Actual	1,106,695
2006 Actual	1,083,367
2007 Estimate	1,084,800
2008 Budget	1,164,630

Fines and Forfeitures

Fines and forfeitures are estimated to yield a total of $988,000 in FY 2008, a 63.85% or $385,000 increase from the FY 2007 Approved Budget. This is mainly attributable to a projected increase in collections in State Court fines due to more court sessions being added for 2008.

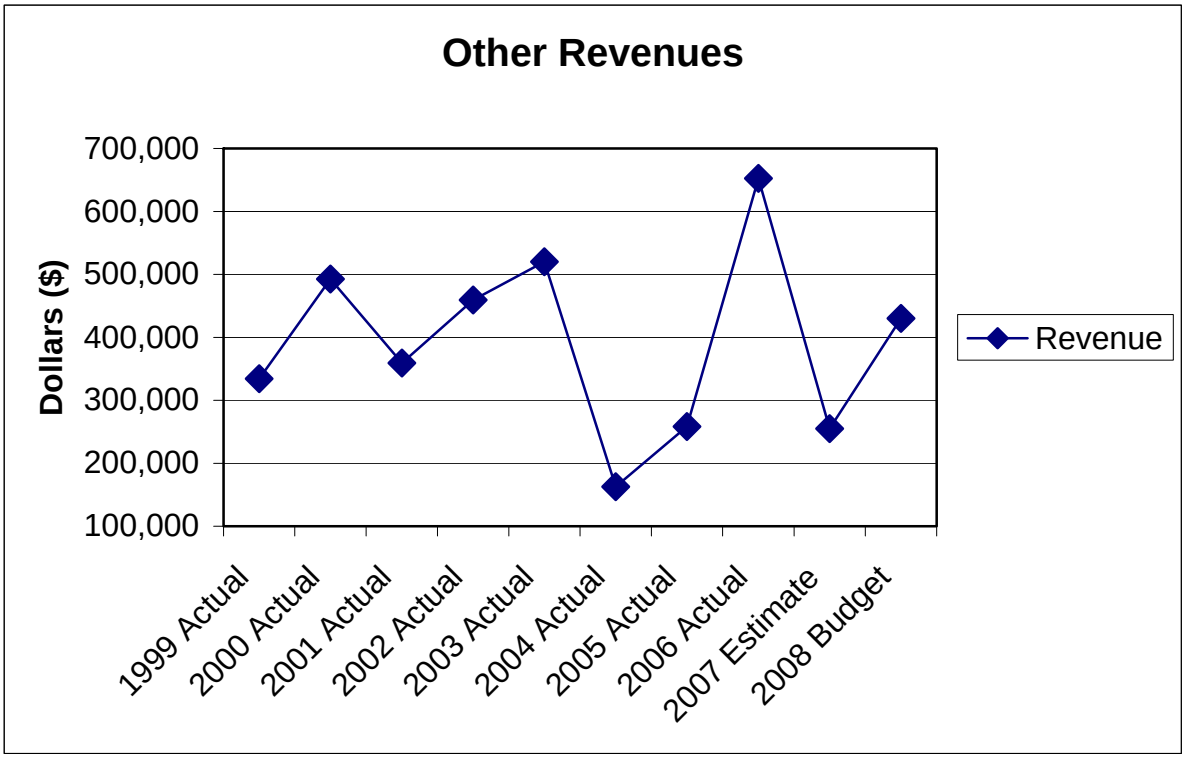


Fines and Forfeitures Revenue

Year	Revenue - Dollars ($)
1999 Actual	579,986
2000 Actual	524,892
2001 Actual	746,779
2002 Actual	590,421
2003 Actual	587,121
2004 Actual	816,123
2005 Actual	480,777
2006 Actual	570,146
2007 Estimate	603,000
2008 Budget	988,000

Other Revenue

Other revenue is primarily comprised of interest on investments. In FY 2008, these revenue sources are estimated to yield $430,000. This represents an increase of 68.63%, or $175,000 over the FY 2007 Approved Budget. The increase is attributed to enhanced interest rates.



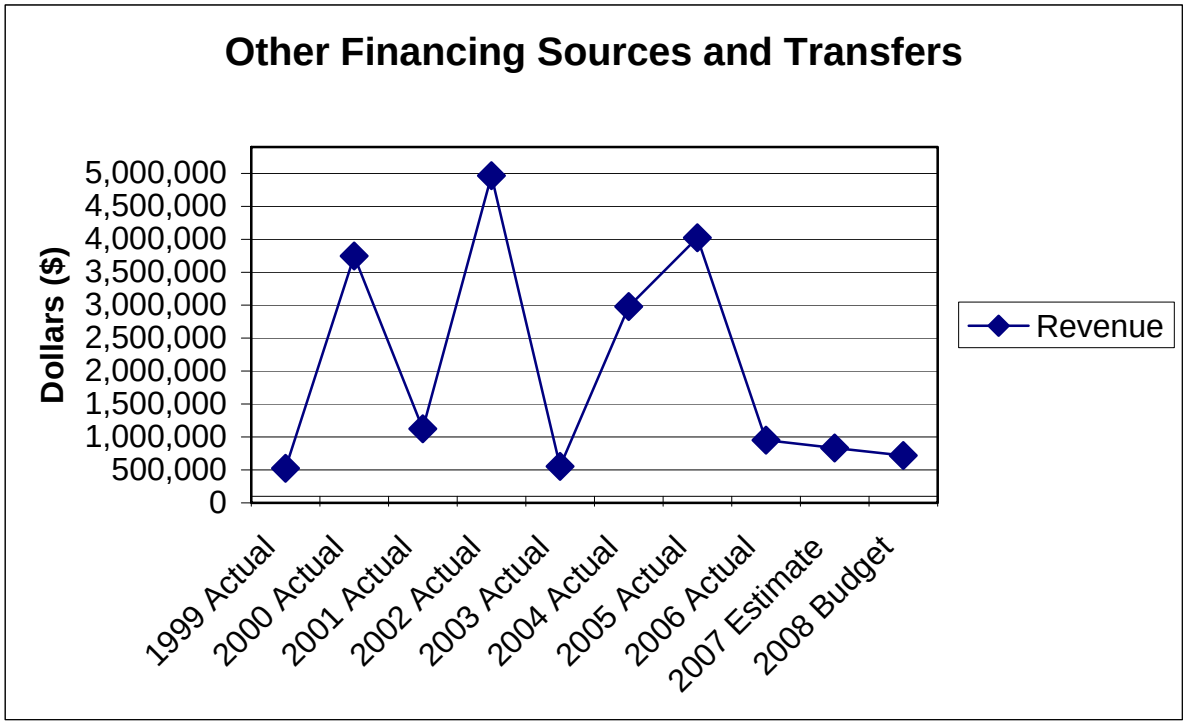
Other Revenues

Year	Revenue - Dollars ($)
1999 Actual	334,318
2000 Actual	492,719
2001 Actual	359,193
2002 Actual	459,309
2003 Actual	520,015
2004 Actual	162,707
2005 Actual	258,409
2006 Actual	652,508
2007 Estimate	255,000
2008 Budget	430,000

Other Financing Sources

12.06% or $86,566 of Other Financing Sources is generated from a 10% surcharge on fines that may be used to offset some of the costs of operating the jail. These receipts are recorded as revenue in the Jail Special Revenue Fund. Subsequently, these funds are transferred to the General Fund on an as needed basis. Another 7.8%, or $56,074 will be transferred in from Splost to offset the cost of an IT administrator for the new jail during the construction phase.

The remaining 80.14% or $575,000 will be obtained by lease purchase agreements with Wachovia Bank and will be used to purchase twenty patrol vehicles for the Jackson County Sheriff's Department.



Other Financing Sources and Transfers

Year	Revenue - Dollars ($)
1999 Actual	524,179
2000 Actual	3,745,332
2001 Actual	1,124,349
2002 Actual	4,965,701
2003 Actual	554,800
2004 Actual	2,979,772
2005 Actual	4,023,043
2006 Actual	950,631
2007 Estimate	831,997
2008 Budget	717,640

Summary of Uses (Expenditures and Transfers)

As illustrated in the table below, total General Fund expenditures increased $4,734,893 or 15.77%. While some of the increases in expenditures are associated with inflationary costs of operations, others are attributable to salary adjustments for personnel, increased contributions for employee retirement benefits, and an increase in property and liability insurance premiums. Transfers out have increased due to the County appropriated funds to service the contracts payable for the Upper Oconee Basin Water Authority debt on behalf of the Jackson County Water and Sewerage Authority, a component unit.

The county's various duties and responsibilities are performed and/or provided by numerous departments that provide county services. These departments are grouped in one of these general functions: General Government, Public Safety, Court Systems, Public Works, Health and Welfare, Independent Agencies, Non-Departmental, and Operating Transfers Out.

FY 2008 Approved General Fund Expenditures and Transfers Summary

FUNCTION	2007 BUDGET	APPROVED 2008 BUDGET	PERCENT 0F 2008 TOTAL	CHANGE FROM 2007 BUDGET	PERCENT CHANGE 2008-2007
GENERAL GOVERNMENT	$ 3,828,013	$ 4,642,598	13.35%	$ 814,585	21.28%
PUBLIC SAFETY	11,075,928	12,606,408	36.26%	1,530,480	13.82%
COURT SYSTEM	2,861,339	3,507,012	10.09%	645,673	22.57%
PUBLIC WORKS	3,117,090	3,169,192	9.12%	52,102	1.67%
HEALTH AND WELFARE	121,934	130,995	0.38%	9,061	7.43%
INDEPENDENT AGENCIES	278,393	313,870	0.90%	35,477	12.74%
NON-DEPARTMENTAL	5,128,282	4,364,978	12.55%	(763,304)	-14.88%
TOTAL EXPENDITURES	**26,410,979**	**28,735,053**	**82.65%**	**2,324,074**	**8.80%**
OTHER FINANCING USES					
TRANSFERS OUT	3,622,403	6,033,222	17.35%	2,410,819	66.55%
TOTAL EXPENDITURES & OTHER USES	**$ 30,033,382**	**$ 34,768,275**	**100.0%**	**$ 4,734,893**	**15.77%**

General Government Function

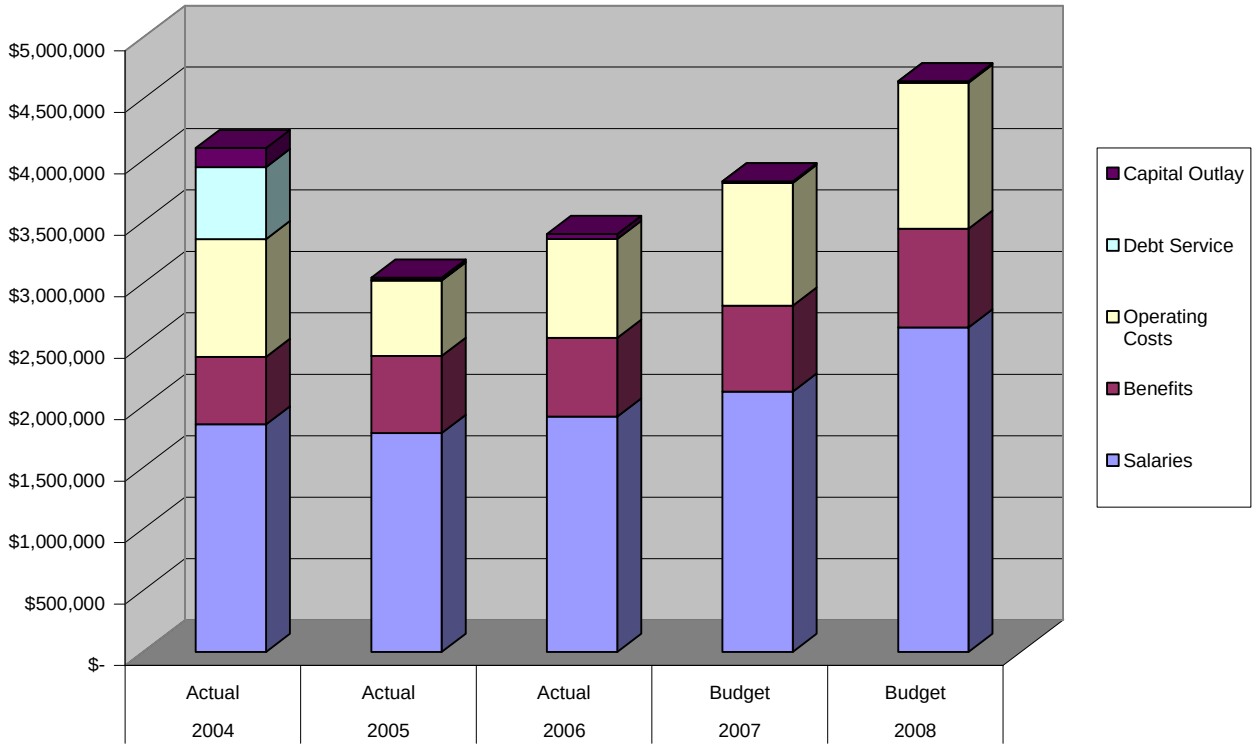
The General Government function is comprised of the following departments:

Governing Body
Office of County Manager
Financial Administration
Human Resources
Information Technology
Tax Assessor
Board of Equalization
Tax Commissioner
Voter Registration
Cooperative Extension Service
Purchasing
Code Compliance
Buildings and Grounds
Geographic Information Systems

FY 2008 Approved General Government Expenditures

	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget	Difference 2008-2007	Percent Change
Salaries and Wages	$ 1,850,760	$ 1,780,330	$ 1,915,597	$ 2,117,007	$ 2,639,452	$ 522,445	24.68%
Benefits	550,109	627,617	639,490	699,601	803,303	103,702	14.82%
Operating Expenditures	957,785	612,741	805,096	998,121	1,186,567	188,446	18.88%
Debt Service	585,104	6,513	-	13,284	13,276	(8)	-0.06%
Capital Outlay	155,589	17,635	40,673	-	-	-	n/a
Total	**$ 4,099,347**	**$ 3,044,836**	**$ 3,400,856**	**$ 3,828,013**	**$ 4,642,598**	**$ 814,585**	**21.28%**

General Government Expenditures



General Government Expenditures for FY 2008 total $4,642,598 which represents a 21.28% or $814,585 increase over FY 2007 budget amounts. Salaries increased 24.68% due primarily to a 3% retroactive cost of living increase for 2007, adjustments from a wage and salary study, and new positions added in various departments. The Tax Assessor's Office, Human Resources department, Buildings and Grounds department, Purchasing department, and the new Geographic Information Systems department each received approval for one new employee in 2007 while Information Technology added two new employees. Operating expenditures increased 18.88% or $188,446 primarily attributable to establishing of a new Geographic Information Systems department and an overall price increase for supplies due to higher fuel cost associated with transportation. Other significant increases in overall General Government expenditures come from the result of implementing satellite voting precincts, the addition of advance voting, and staffing the various polling locations with trained poll workers.

Public Safety Function

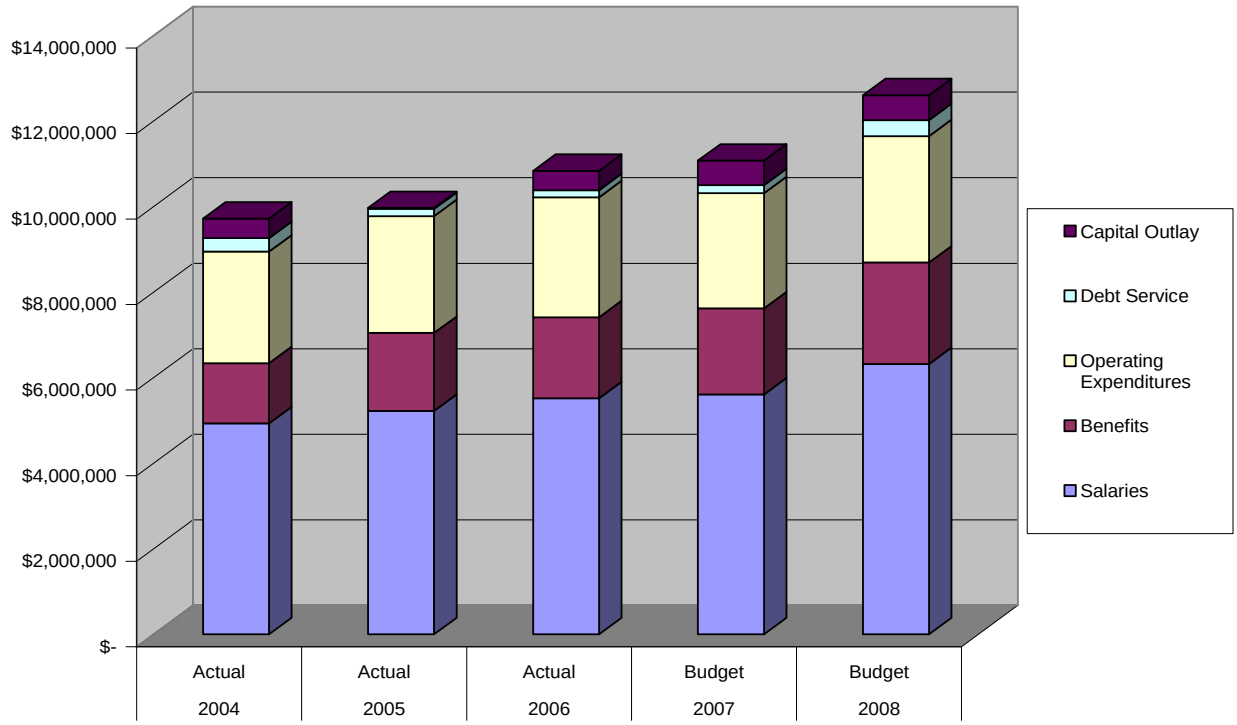
The Public Safety function is comprised of the following departments: (1) Sheriff's Department, (2) Jail Department, (3) School Resource Officer (4) Coroner, (5) Correctional Institute, (6) J.C.C.I. Fire Brigade, (7) Firemen's Association, (8) Animal Control, and (9) Animal Shelter Services.

The Public Safety function makes up the largest expenditure group equaling $12,606,408 or 36.26% of the General Fund budget. This reflects the county's commitment to a level of excellence in protection services.

FY 2008 Approved Public Safety Expenditures

	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget	Difference 2008-2007	Percent Change
Salaries and Wages	$ 4,929,772	$ 5,224,256	$ 5,519,426	$ 5,611,241	$ 6,319,845	$ 708,604	12.63%
Benefits	1,409,298	1,822,617	1,891,114	2,009,857	2,372,684	362,827	18.05%
Operating Expenditures	2,608,833	2,730,177	2,806,520	2,693,250	2,955,924	262,674	9.75%
Debt Service	315,129	168,964	167,068	186,580	373,154	186,574	100.00%
Capital Outlay	455,608	21,630	450,127	575,000	584,801	9,801	1.70%
Total	**$ 9,718,640**	**$ 9,967,644**	**$ 10,834,255**	**$ 11,075,928**	**$ 12,606,408**	**$ 1,530,480**	**13.82%**

Public Safety Expenditures



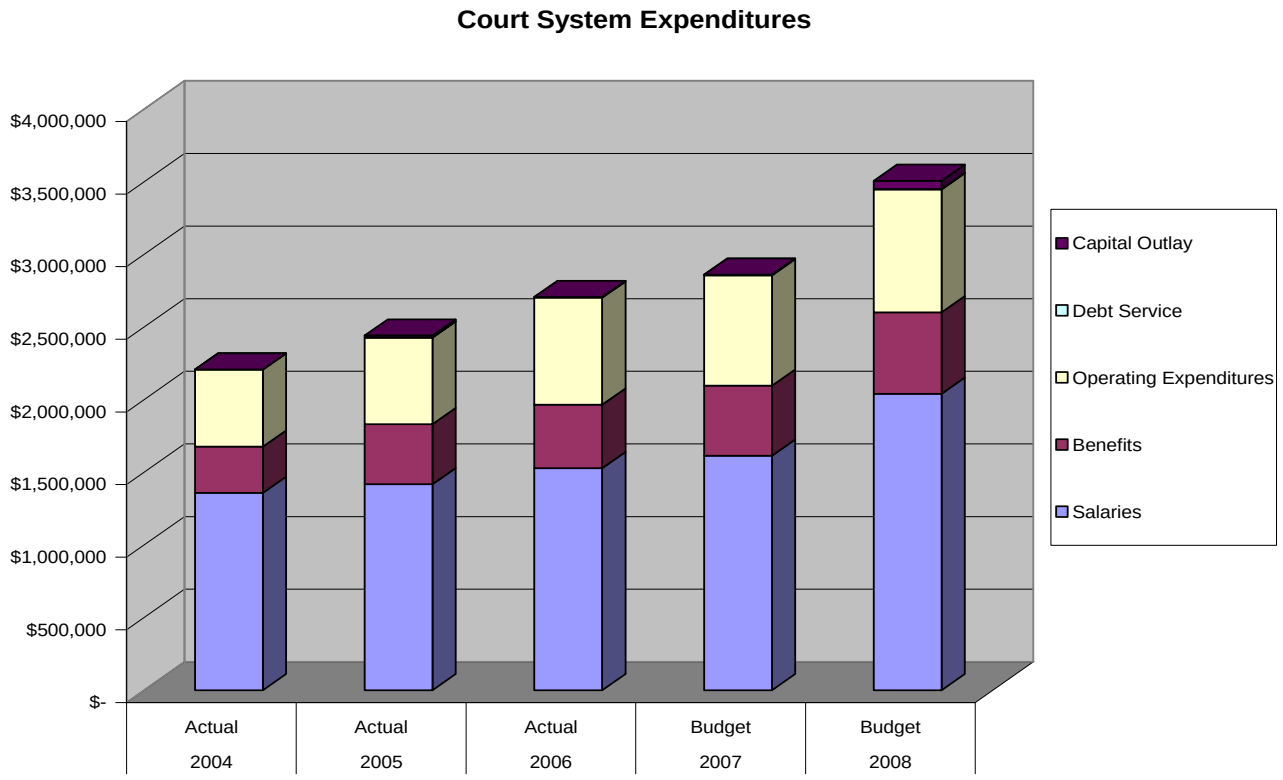
Salaries and benefits increased by 12.63% and 18.05%, respectively. Salaries have increased primarily due to the addition of 15 new positions to be phased in for to staff the new jail. Also, a 3% retroactive cost of living increase for 2007 with some personnel receiving promotions and related pay increases, other pay increases associated with a wage and salary study, and a state mandated salary increase for elected officials. Likewise, benefits have increased due to Medicare, FICA, retirement costs related to salary adjustments and additional positions. Debt service expenditures have increased 100% due to the lease purchase of twenty new patrol vehicles for the Sheriff's Department.

Court System Function

The Court System Function is comprised of the following departments: (1) Clerk of Court, (2) State Court, (3) Probate Court, (4) Elections, (5) Superior Court, (6) Juvenile Court, (7) District Attorney, (8) Victims' Assistance, (9) Solicitor of State Court, (10) Magistrate Court, and (11) Public Defender.

FY 2008 Approved Court System Expenditures

	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget	Difference 2008-2007	Percent Change
Salaries and Wages	$ 1,358,717	$ 1,418,273	$ 1,528,740	1,614,786	2,041,324	$ 426,538	26.41%
Benefits	318,721	413,109	437,422	481,827	561,193	79,366	16.47%
Operating Expenditures	531,263	597,138	736,541	759,925	845,495	85,570	11.26%
Debt Service	-	1,600	4,800	4,801	3,200	(1,601)	-33.35%
Capital Outlay	-	12,000	-	-	55,800	55,800	n/a
Total	**$ 2,208,701**	**$ 2,442,120**	**$ 2,707,503**	**$ 2,861,339**	**$ 3,507,012**	**$ 645,673**	**22.57%**



Salaries and benefits increased by 26.41% and 16.47%, respectively. Salaries have increased due a 3% retroactive cost of living increase given in 2007, some increases in salaries due to a wage and salary study, and elected officials receiving a state mandated salary increase. Other increases in salaries are attributable to the addition two new positions in the Clerk of Court's Office, and four new positions in the Solicitor's Office in order to increase the number of weeks State Court is held. Additionally, one new position has been approved for Magistrate Court. Benefits have increased due to Medicare, FICA, retirement costs that relate to salary increases and additional positions. Lastly, operating expenditures have increased 11.26% primarily due to the volume of cases going to trial and the number of citizen requests being processed.

Public Works Function

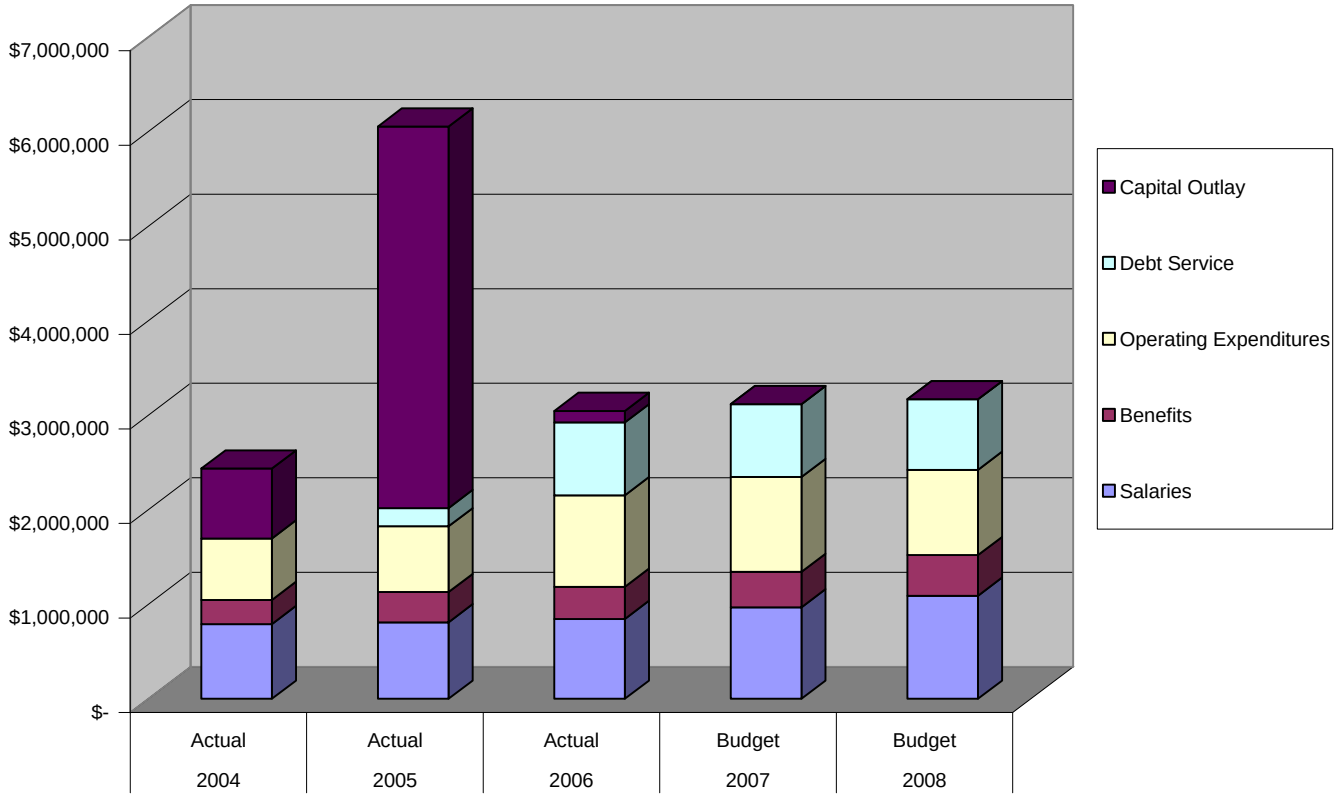
The Public Works function is comprised of four General Fund departments: (1) Roads and Bridges, (2) Engineering/Project Management, (3) Airport, and (4) Fleet Maintenance. These services include roads, engineering, maintenance and repairs, property and liability insurance for the county's non-commercial airport facility, and a garage that services most county vehicles and equipment.

The FY 2008 operating budget for the Public Works function has increased 1.67% or $52,102 from the FY 2007 budgeted amount. Operating expenditures have been reduced 10.36% or $104,052 to offset the increases in salaries and benefits.

FY 2008 Approved Public Works Expenditures

	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget	Difference 2008-2007	Percent Change
Salaries and Wages	$ 791,292	$ 808,446	$ 844,433	$ 967,924	$ 1,090,327	$ 122,403	12.65%
Benefits	256,212	321,569	340,017	373,922	430,658	56,736	15.17%
Operating Expenditures	647,686	694,595	969,166	1,004,835	900,783	(104,052)	-10.36%
Debt Service	-	192,602	770,408	770,409	747,424	(22,985)	-2.98%
Capital Outlay	740,401	4,035,287	121,851	-	-	-	n/a
Total	**$ 2,435,591**	**$ 6,052,499**	**$ 3,045,875**	**$ 3,117,090**	**$ 3,169,192**	**$ 52,102**	**1.67%**

Public Works Expenditures



Salaries have increased due to a 3% retroactive cost of living increase given in 2007. More specifically, salaries have increased as the result the implementation of the results from the wage and salary study. However, not all employees were affected by the results of the study.

Health and Welfare Function

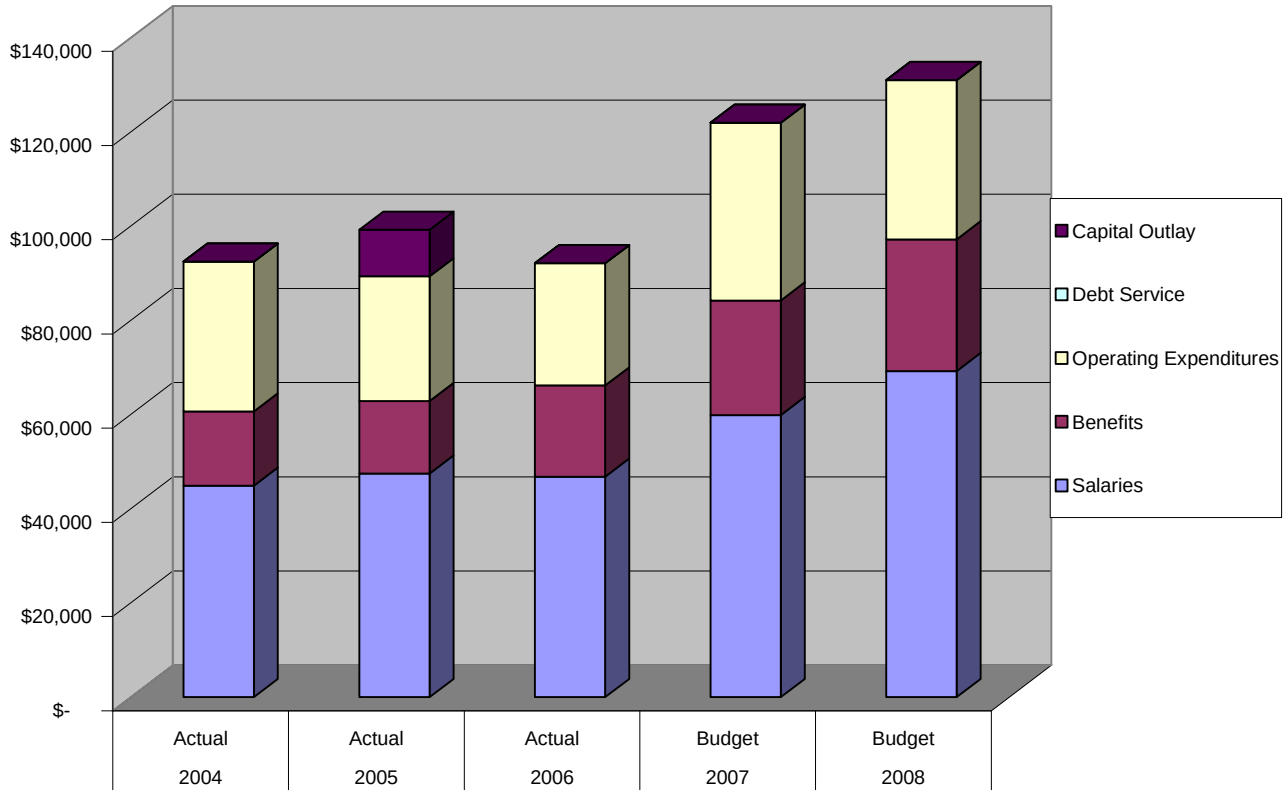
Much of the costs related to citizens' health and welfare are funded through the independent agencies department discussed on page II-26 of this document.

Health and welfare expenditures have increased $9,061 or 7.43% as the result of increased costs associated with Jackson County's Section 5311 Rural Transportation Program.

FY 2008 Approved Health and Welfare Expenditures

	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget	Difference 2008-2007	Percent Change
Salaries and Wages	$ 44,887	$ 47,476	$ 46,792	$ 59,879	$ 69,228	$ 9,349	15.61%
Benefits	15,758	15,390	19,366	24,332	27,963	3,631	14.92%
Operating Expenditures	31,819	26,464	25,964	37,723	33,804	(3,919)	-10.39%
Debt Service	-	-	-	-	-	-	n/a
Capital Outlay	-	9,900	-	-	-	-	n/a
Total	**$ 92,464**	**$ 99,230**	**$ 92,122**	**$ 121,934**	**$ 130,995**	**$ 9,061**	**7.43%**

Health and Welfare Expenditures

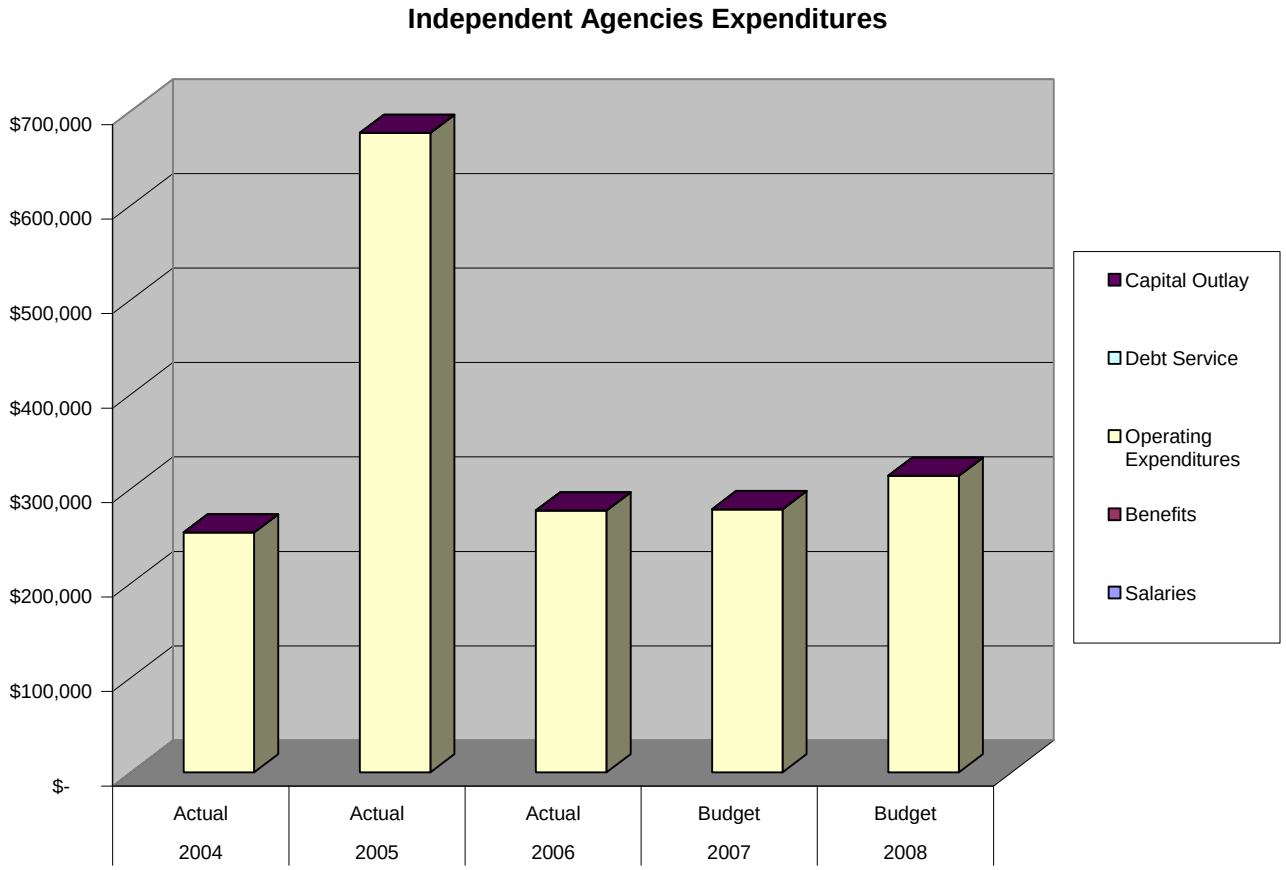


Independent Agencies Function:

This includes numerous agencies that receive grant-in-aid from the county but which are not operated by the county. These include the Department of Family and Children Services (DFACS), North Georgia Mental Health, Piedmont Regional Library, Economic Development through the Chamber of Commerce and other agencies. The increase in independent agencies expenditures is $35,477 or 12.74%.

FY 2008 Approved Independent Agencies Expenditures

	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget	Difference 2008-2007	Percent Change
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Benefits	-	-	-	-	-	-	n/a
Operating Expenditures	253,844	676,879	277,044	278,393	313,870	35,477	12.74%
Debt Service	-	-	-	-	-	-	n/a
Capital Outlay	-	-	-	-	-	-	n/a
Total	**$ 253,844**	**$ 676,879**	**$ 277,044**	**$ 278,393**	**$ 313,870**	**$ 35,477**	**12.74%**



Non-Departmental Function

The activities included in this function either benefit a number of different departments (such as the operation of the Courthouse and Administrative buildings); or do not easily fit into a functional category. The budget for contingency of unexpected costs is included in this function. The 2008 appropriation for contingency is $106,084. However, the overall 2008 non-departmental budget has decreased $763,304, or 14.88% from FY 2007.

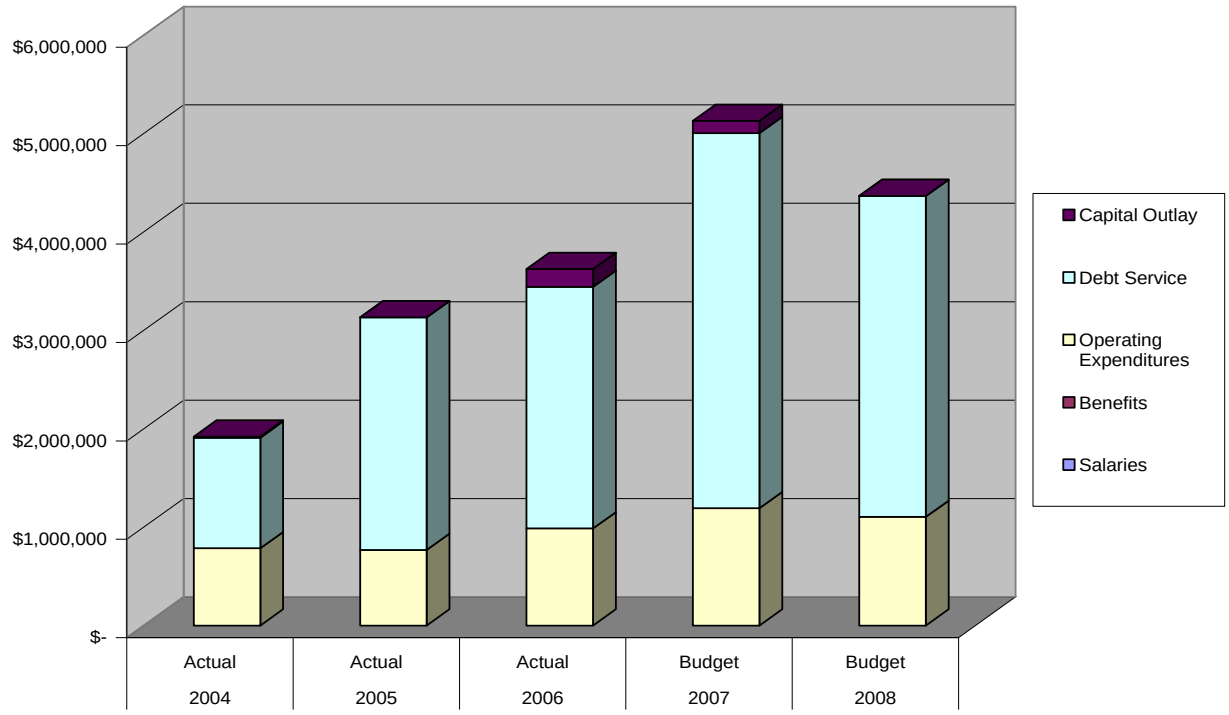
Operating expenditures have decreased $87,906 or 7.38% due to decreasing contingency while increasing the street lighting from new development by $73,830, and increasing dues from the Northeast Georgia Regional Development Commission.

Debt Service Expenditures have decreased 14.44% or $550,398 from FY 2007. While the county retired some lease obligations within this function during FY 2007, it is important to note that $550,000 in principal and $1,138,538 in interest has been allocated for retiring the 2003 Certificates of Participation that were issued to finance the construction and acquisition of the new Jackson County Judicial Facility. Also, additional appropriations have been approved in the FY2008 budget in the amount of $690,000 for principal and $666,663 for interest payments on Economic Development Bonds used for the development of roads and industrial areas.

FY 2008 Approved Non-Departmental Expenditures

	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget	Difference 2008-2007	Percent Change
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Benefits	-	-	-	-	-	-	n/a
Operating Expenditures	784,934	767,530	986,517	1,191,565	1,103,659	(87,906)	-7.38%
Debt Service	1,123,329	2,364,021	2,454,003	3,811,717	3,261,319	(550,398)	-14.44%
Capital Outlay	10,685	-	182,416	125,000	-	(125,000)	-100.00%
Total	**$ 1,918,948**	**$ 3,131,551**	**$ 3,622,936**	**$ 5,128,282**	**$ 4,364,978**	**$ (763,304)**	**-14.88%**

Non-Departmental Expenditures

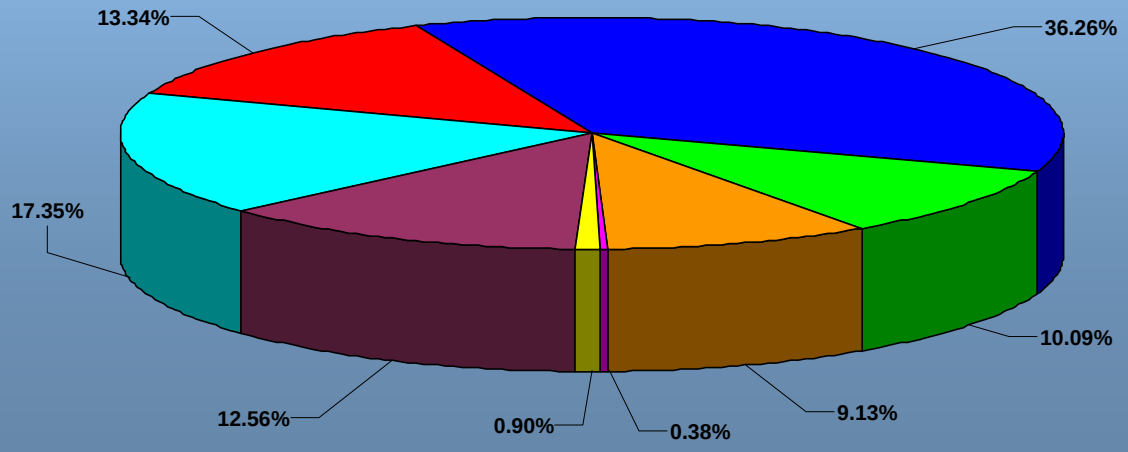


General Fund Expenditures by Function for FYE December 31, 2008

- GENERAL GOVERNMENT
- PUBLIC SAFETY
- COURT SYSTEM
- PUBLIC WORKS
- HEALTH AND WELFARE
- INDEPENDENT AGENCIES
- NON-DEPARTMENTAL
- TRANSFERS OUT

HOW THE COUNTY PORTION OF YOUR TAX DOLLAR IS SPENT BY SERVICE AREA:
(NUMBERS ARE APPROXIMATE)

General Government	$ 0.13
Public Safety	0.36
Court System	0.10
Public Works	0.09
Health and Welfare	0.01
Independent Agencies	0.01
Non – Departmental	0.13
Transfers Out	0.17
TOTAL	$1.00

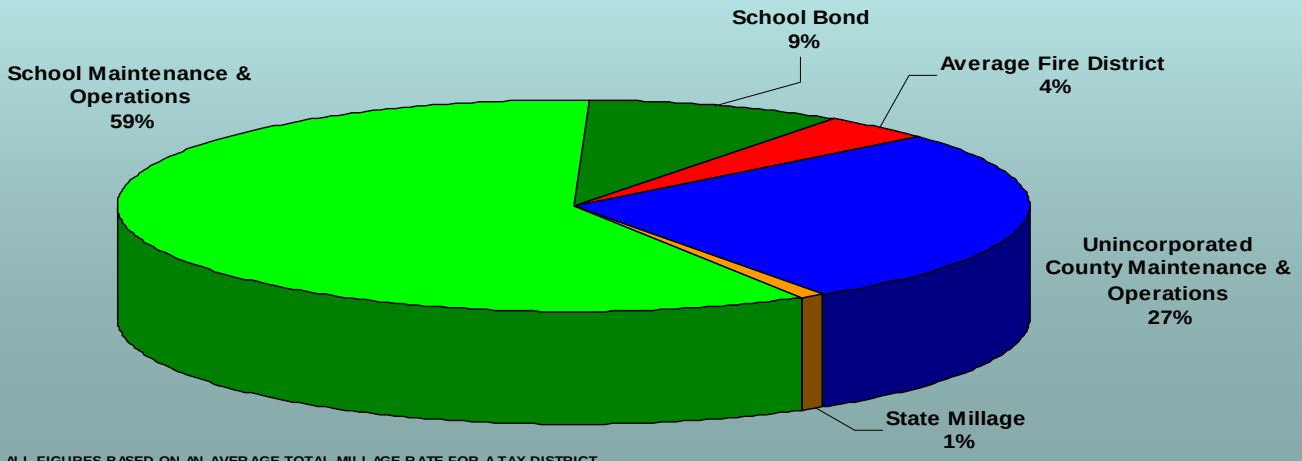


BREAKDOWN OF TAX RATES

(TOTAL TAXES LEVIED: APPROXIMATELY 32.22 MILLS)

HOW YOUR TAX DOLLAR IS USED IN JACKSON COUNTY

SCHOOLS:	$0.59
SCHOOL BOND	0.09
FIRE DISTRICTS:	0.04
COUNTY M&O:	0.27
STATE:	0.01
TOTAL	$1.00



* ALL FIGURES BASED ON AN AVERAGE TOTAL MILLAGE RATE FOR A TAX DISTRICT

Fund Balance

General Fund -

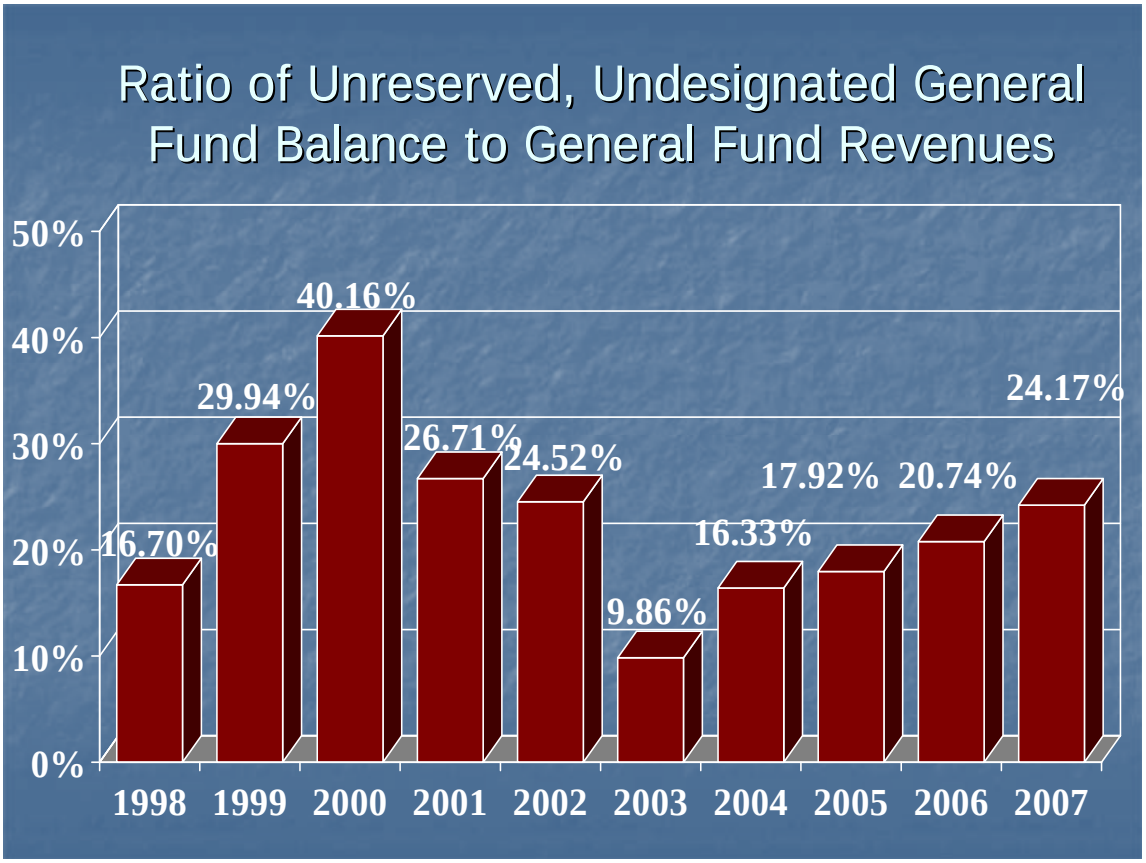
Fund Balance is the difference between assets and liabilities reported in a governmental fund.

The Fund Balance at the end of FY 2007 is expected to equal approximately $8,231,250 or 24.17% of the General Fund Revenues, exclusive of Other Financing Sources.

The FY 2008 budget does not include the use of fund balance.

Special Revenue & Enterprise Funds –

It is the practice of management that fund balances in all special revenue funds and enterprise funds should always be greater than or equal to zero. Consequently, transfers are made to all such funds at year-end to ensure that this practice is satisfied. Therefore, there are no unrealistic due to/froms between funds that would misrepresent the financial position of any given fund.



SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted for specific purposes. The County maintains the following special revenue funds:

Emergency Telephone System - to account for the monthly "911" charge to help fund the cost of providing the service as provided in title 46, Chapter 5 of the Official Code of Georgia Annotated.

Emergency Management Agency – to account for funds collected for emergency rescue programs manned by 150 volunteers throughout the County.

Emergency Services / Ambulance – to account for funds collected for County Emergency Services and Ambulance Services as well as daily operation of the department.

Fire Districts - to account for the cost of operation for County Fire Services as provided in Article 9, Section 2 Par. 6 of the Georgia Constitution.

Public Development – to account for funds collected for permit fees in conjunction with new and remodeled construction and mobile home inspections as well as the daily operation of this department. This department includes as sub-departments Planning & Zoning, Protective Inspection, and Engineering.

Parks and Recreation – to account for funds collected from the use of recreational facilities and leisure services as well as the daily operation of this department.

Keep Jackson Beautiful – to account for the $1.00 per ton charge on solid waste disposed of at County Transfer Station as well as the daily operation of this department.

Law Library - to account for funds collected from fines and forfeitures to be used to maintain the Law Library as provided in title 36, chapter 15 of the Official Code of Georgia Annotated.

Jail Fund - to account for funds collected from fines and forfeitures to be used for construction, staffing, and operation of the County jail as provided in title 15, chapter 21 of the Official Code of Georgia Annotated.

Rural and Transportation – This department was moved to the General Fund in 2004.

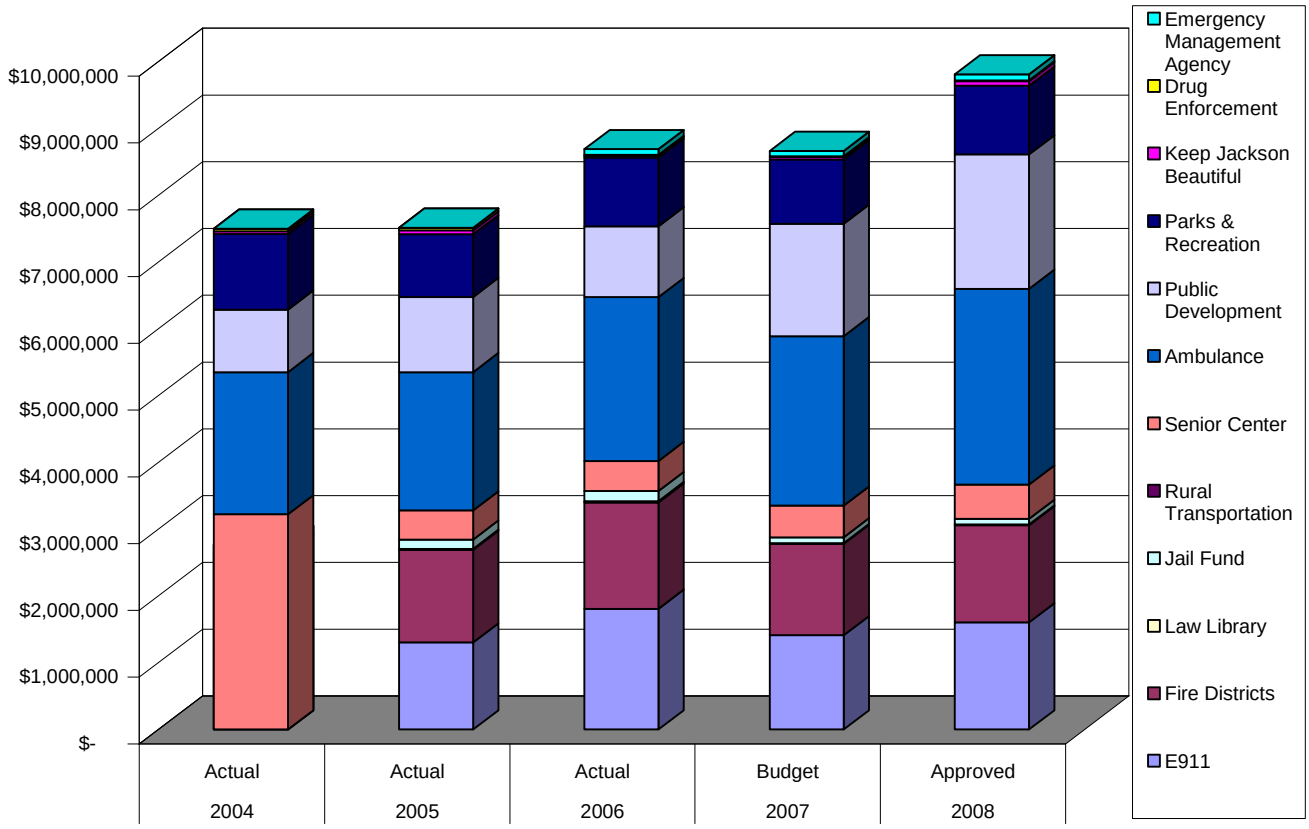
Senior Center - to account for the cost of operation of the Senior Citizens Center.

Drug Enforcement - to account for funds collected from fines and forfeitures to be used for drug enforcement, abuse, and treatment and education programs.

Total Special Revenue Funds - Revenues and Transfers In

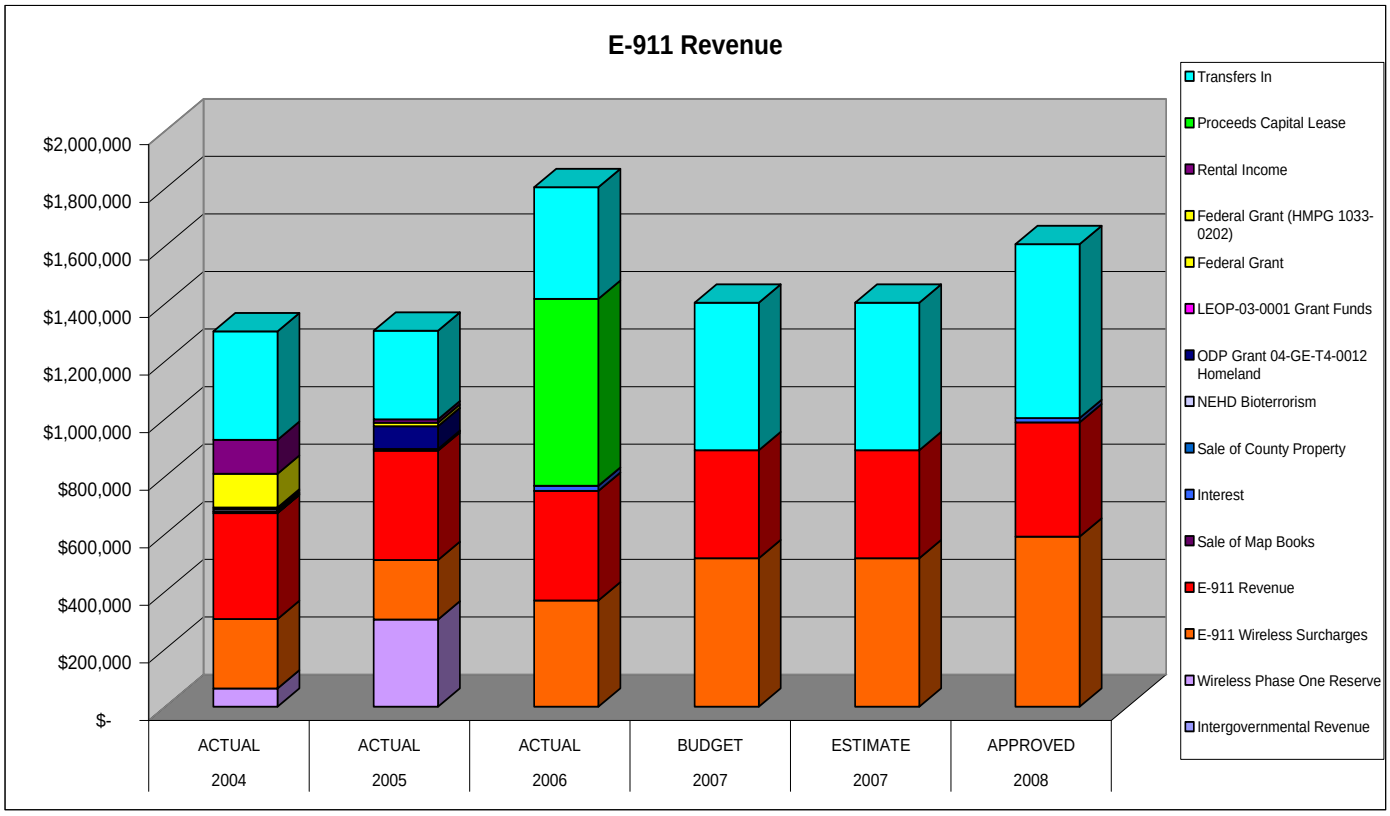
	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Approved	Difference 2008-2007	Percent Change
Emergency Telephone System	$ 1,192,792	$ 1,304,877	$ 1,807,527	$ 1,410,597	$ 1,606,597	$ 196,000	13.89%
Emergency Management Agency	-	-	85,083	79,293	91,812	12,519	15.79%
Emergency Services/Ambulance	2,127,964	2,072,490	2,454,427	2,537,933	2,930,683	392,750	15.48%
Public Development	934,932	1,123,739	1,061,012	1,685,438	2,013,384	327,946	19.46%
Parks and Recreation	1,133,610	939,792	1,029,644	962,515	1,027,340	64,825	6.73%
Keep Jackson Beautiful	40,452	57,034	28,402	36,184	69,890	33,706	93.15%
Fire Districts	1,432,148	1,387,638	1,592,808	1,369,147	1,451,372	82,225	6.01%
Law Library	15,764	13,664	18,651	11,500	11,500	-	0.00%
Jail Fund	128,060	140,211	151,475	86,566	86,566	-	0.00%
Rural Transportation	(3,432)	-	-	-	-	-	n/a
Senior Center	455,987	434,131	450,558	474,213	512,878	38,665	8.15%
Drug Enforcement	39,271	42,185	11,492	11,500	11,500	-	0.00%
Total	**$ 7,497,548**	**$ 7,515,761**	**$ 8,691,080**	**$ 8,664,886**	**$ 9,813,522**	**$ 1,148,636**	**13.26%**

Special Revenue Funds Revenues and Transfers In



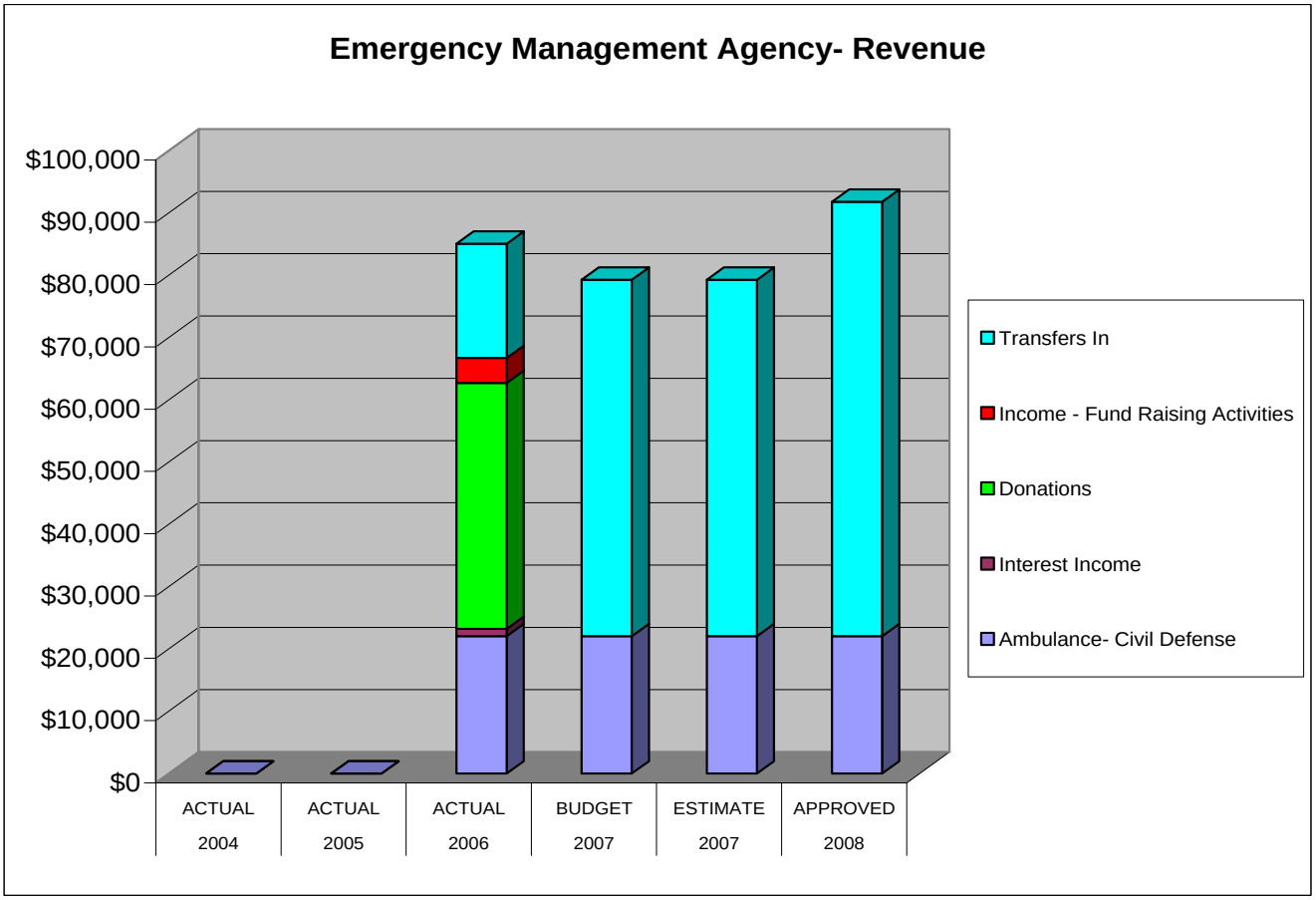
Emergency Telephone System (E-911) - Revenue

		2004	2005	2006	2007	2007	2008	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2008-2007	CHANGE
REVENUE SOURCE									
Intergovernmental Revenue	4059.5113	$ -	$ -		$ -	$ -		$ -	-
Wireless Phase One Reserve	4059.5147	63,414	303,194	-	-	-		-	-
E-911 Wireless Surcharges	4059.5148	241,012	206,517	369,184	516,000	516,000	591,000	75,000	14.53%
E-911 Revenue	4059.5149	368,284	379,248	380,423	375,000	375,000	397,000	22,000	5.87%
Sale of Map Books	4059.5150	505	160	190	-	-		-	-
Interest	4059.5170	4,942	5,819	17,487	-	-	15,000	15,000	-
Sale of County Property	4059.5171	891	558	524	-	-		-	-
NEHD Bioterrorism	4059.5174	7,870	-	-	-	-		-	-
ODP Grant 04-GE-T4-0012 Homeland	4059.5175	-	79,157	-	-	-		-	-
LEOP-03-0001 Grant Funds	4059.5176	4,942	-	-	-	-		-	-
Federal Grant	4059.5177	-	-	-	-	-		-	-
Federal Grant (HMPG 1033-0202)	4059.5178	117,606	11,600	-	-	-		-	-
Rental Income	4059.5179	6,569	10,553	2,897	6,954	6,954	-	(6,954)	-100.00%
Proceeds Capital Lease	4059.5200	-	-	649,000	-	-	-	-	-
Transfers In	4059.5998	376,757	308,071	387,822	512,643	512,643	603,597	90,954	17.74%
TOTAL REVENUES E-911		**$1,192,792**	**$1,304,877**	**$1,807,527**	**$1,410,597**	**$1,410,597**	**$1,606,597**	**$ 196,000**	**13.89%**



Emergency Management Agency – Revenue

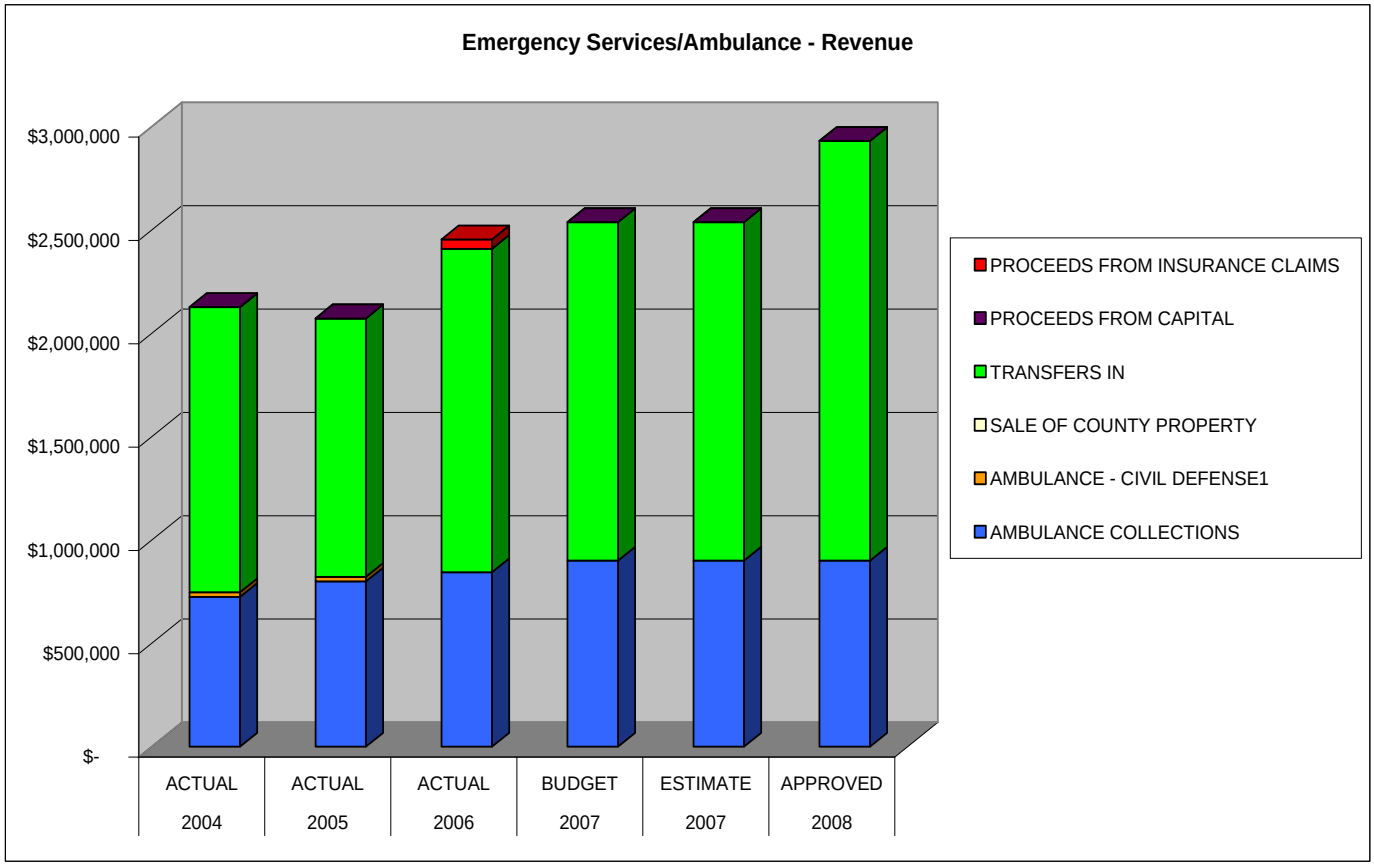
	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
CHARGES FOR SERVICES		-	-		-	-	-	$ -	n/a
TOTAL CHARGES FOR SERVICES		**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
INTERGOVERNMENTAL REVENUES:									
AMBULANCE - CIVIL DEFENSE[3]	264060.5128	-	$ -	$ 22,056	$ 22,056	$ 22,056	$ 22,056	$ -	0.00%
INTERGOVERNMENTAL REVENUES:		**$ -**	**$ -**	**$ 22,056**	**$ 22,056**	**$ 22,056**	**$ 22,056**	**$ -**	**0.00%**
OTHER REVENUES:									
Interest Income	264060.5170	**$ -**	**$ -**	$ 1,176	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Donations	264060.5180			39,500		-			
Income - Fund Raising Activities	26.4060.5181			4,000					
TOTAL OTHER REVENUES		**$ -**	**$ -**	**$ 44,676**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
OTHER FINANCING SOURCES & TRANSFERS IN									
TRANSFERS IN[2]	26.4060.5998	$ -	$ -	$ 18,351	$ 57,237	$ 57,237	$ 69,756	$ 12,519	21.87%
PROCEEDS FROM CAPITAL		-	-		-	-	-	-	n/a
TOTAL OTHER FINANCING SOURCES									
AND TRANSFERS IN		**$ -**	**$ -**	**$ 18,351**	**$ 57,237**	**$ 57,237**	**$ 69,756**	**$ 12,519**	**21.87%**
TOTAL REVENUES EMERGENCY									
MANAGEMENT AGENCY		**$ -**	**$ -**	**$ 85,083**	**$ 79,293**	**$ 79,293**	**$ 91,812**	**$ 12,519**	**15.79%**



Emergency Services/Ambulance – Revenue

	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
CHARGES FOR SERVICES									
AMBULANCE COLLECTIONS	234022.5190	$ 724,743	$ 799,704	$ 843,776	$ 900,000	$ 900,000	$ 900,000	$ -	0.00%
TOTAL CHARGES FOR SERVICES		**$ 724,743**	**$ 799,704**	**$ 843,776**	**$ 900,000**	**$ 900,000**	**$ 900,000**	**$ -**	**0.00%**
INTERGOVERNMENTAL REVENUES:									
STATE VOLUNTEER ASSIST GRANT	234022.5125	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
PEACHSTATE RACE MANAGEMENT CORP.	234022.5127	-	-	-	-	-	-	-	n/a
AMBULANCE - CIVIL DEFENSE[1]	234022.5128	22,056	22,056	-	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUES:		**$ 22,056**	**$ 22,056**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
OTHER REVENUES:									
JCO VOLUNTEER RESCUE PAYMENTS	104022.5132	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	n/a
SALE OF COUNTY PROPERTY	234022.5171	-	-	120	-	-	-	-	n/a
TOTAL OTHER REVENUES		**$ -**	**$ -**	**$ 120**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
OTHER FINANCING SOURCES & TRANSFERS IN									
TRANSFERS IN	234022.5998	$ 1,379,771	$ 1,250,730	$ 1,564,705	$ 1,637,933	$ 1,637,933	$ 2,030,683	$ 392,750	23.98%
PROCEEDS FROM INSURANCE CLAIMS	234022.5201			$ 45,826					
PROCEEDS FROM CAPITAL	234022.5200	1,394	-	-	-	-	-	-	n/a
TOTAL OTHER FINANCING SOURCES AND TRANSFERS IN		**$ 1,381,165**	**$ 1,250,730**	**$ 1,610,531**	**$ 1,637,933**	**$ 1,637,933**	**$ 2,030,683**	**$ 392,750**	**23.98%**
TOTAL REVENUES - AMBULANCE		**$ 2,127,964**	**$ 2,072,490**	**$ 2,454,427**	**$ 2,537,933**	**$ 2,537,933**	**$ 2,930,683**	**$ 392,750**	**15.48%**

(1) Civil Defense Revenues moved to Emergency Management Agency, Fund 26, in 2006.

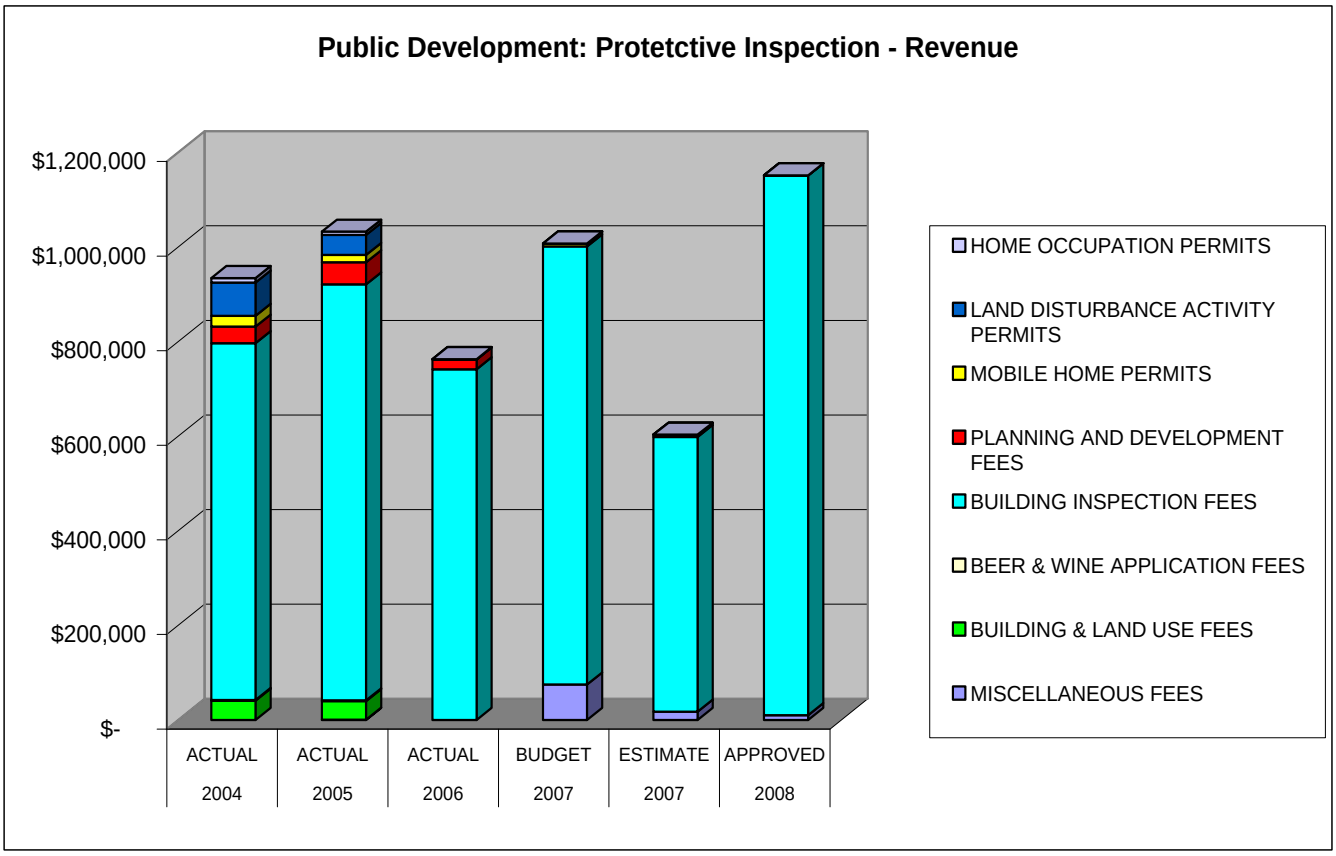


Public Development: Protective Inspection – Revenue

	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
LICENSES AND PERMITS									
MISCELLANEOUS FEES	4031.5132	$ -	$ 463		$ 75,000	$ 17,756	$ 10,000	$ (65,000)	-86.67%
BUILDING & LAND USE FEES	4031.5189	40,918	39,360		-	-	-	$ -	n/a
BEER & WINE APPLICATION FEES	4031.5190	1,500	1,500	(850)	-	-	-	-	n/a
BUILDING INSPECTION FEES	4031.5191	754,181	879,753	741,410	926,388	580,723	1,141,498	215,110	23.22%
PLANNING AND DEVELOPMENT FEES	4031.5192	35,075	46,639	20,829	-	4,752	-	-	n/a
MOBILE HOME PERMITS	4031.5193	22,956	15,442	536	6,000	-	-	(6,000)	-100.00%
LAND DISTURBANCE ACTIVITY PERMITS	4031.5195	70,333	42,314	-	-	-	-	-	n/a
HOME OCCUPATION PERMITS	4031.5196	9,614	7,000	-	-	-	-	-	n/a
TOTAL LICENSES AND PERMITS		**$ 934,577**	**$ 1,032,471**	**$ 761,925**	**$ 1,007,388**	**$ 603,231**	**$ 1,151,498**	**$ 144,110**	**14.31%**
CHARGES FOR SERVICES									
SEWER TAP FEES	4031.5194	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
TOTAL CHARGES FOR SERVICES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
TOTAL REVENUES PROTECTIVE INSPECTION /									
PLANNING AND ZONING		**$ 934,577**	**$ 1,032,471**	**$ 761,925**	**$ 1,007,388**	**$ 603,231**	**$ 1,151,498**	**$ 144,110**	**14.31%**

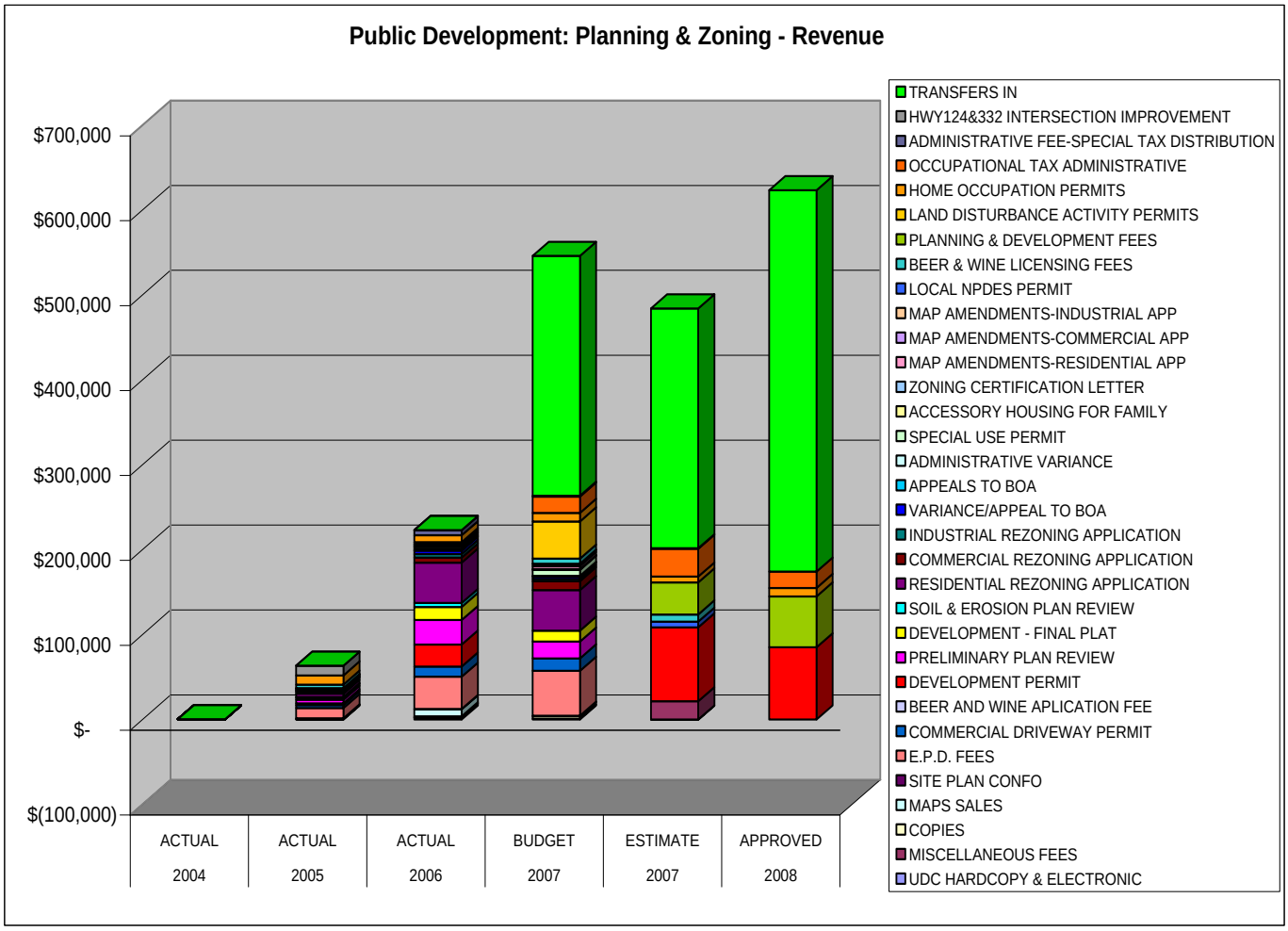
(1) This information has been included for comparison purposes only. Originally, it was included in the General Fund.

In 2005, the name of this Department was changed to Code Enforcement / Inspections



Public Development: Planning & Zoning - Revenue

	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
LICENSES AND PERMITS									
UDC HARDCOPY & ELECTRONIC	4032.5133	$ 355	$ 250	$ 2,280	$ 1,000	$ -	$ -	(1,000)	-100.00%
MISCELLANEOUS FEES	4032.5132	$ -	-	429	-	21,500	-	-	n/a
COPIES	4032.5134	-	635	1,052	3,000	-		(3,000)	-100.00%
MAPS SALES	4032.5135	-	488	8,401	500	-		(500)	-100.00%
SITE PLAN CONFO	4032.5157			276				-	
E.P.D. FEES	4032.5158	-	12,073	38,051	52,888	-		(52,888)	-100.00%
COMMERCIAL DRIVEWAY PERMIT	4032.5159	-	3,600	11,880	14,640	-		(14,640)	-100.00%
BEER AND WINE APLICATION FEE	4032.5191	-	-	-	-	72		-	n/a
DEVELOPMENT-GRADING	4032.5161	-	-	-	-	-		-	n/a
DEVELOPMENT PERMIT	4032.5162	-	1,963	25,980	-	87,000	85,000	85,000	n/a
PRELIMINARY PLAN REVIEW	4032.5164	-	4,352	28,821	19,800	-	-	(19,800)	-100.00%
DEVELOPMENT - FINAL PLAT	4032.5165	-	2,230	15,470	12,800	-		(12,800)	-100.00%
SOIL & EROSION PLAN REVIEW	4032.5166	-	922	4,705	-	-		-	n/a
RESIDENTIAL REZONING APPLICATION	4032.5170	-	3,900	47,476	47,775	-		(47,775)	-100.00%
COMMERCIAL REZONING APPLICATION	4032.5171	-	2,400	5,850	10,500	-		(10,500)	-100.00%
INDUSTRIAL REZONING APPLICATION	4032.5172	-	900	4,200	2,700	-		(2,700)	-100.00%
VARIANCE/APPEAL TO BOA	4032.5173	-	500	11,700	4,500	-		(4,500)	-100.00%
APPEALS TO BOA	4032.5174	-	750	250	500	-		(500)	-100.00%
ADMINISTRATIVE VARIANCE	4032.5175	-	-	1,400	500	(250)		(500)	-100.00%
SPECIAL USE PERMIT	4032.5176	-	1,400	2,600	7,000	-		(7,000)	-100.00%
ACCESSORY HOUSING FOR FAMILY	4032.5177	-	-	-	500	-		(500)	-100.00%
ZONING CERTIFICATION LETTER	4032.5178	-	89	475	500	-		(500)	-100.00%
MAP AMENDMENTS-RESIDENTIAL APP	4032.5180	-	250	1,750	3,500	-		(3,500)	-100.00%
MAP AMENDMENTS-COMMERCIAL APP	4032.5181	-	-	1,500	2,500	-		(2,500)	-100.00%
MAP AMENDMENTS-INDUSTRIAL APP	4032.5182	-	-	-	250	-		(250)	-100.00%
LOCAL NPDES PERMIT	4032.5163	-	-	-	-	6,700		-	n/a
BEER & WINE LICENSING FEES	4032.5190	-	4,000	2,000	6,000	8,500		(6,000)	-100.00%
PLANNING & DEVELOPMENT FEES	4032.5192	-	-	-	-	37,725	60,000	60,000	n/a
LAND DISTURBANCE ACTIVITY PERMITS	4032.5195	-	-	-	43,800	-		(43,800)	-100.00%
HOME OCCUPATION PERMITS	4032.5196	-	10,828	7,900	10,000	6,820	10,000	-	0.00%
OCCUPATIONAL TAX ADMINISTRATIVE	4032.5197	-	-	60	19,208	32,845	19,208	-	0.00%
ADMINISTRATIVE FEE-SPECIAL TAX DISTRIBUTION	4032.5198	-	-	6,185	1,000	615		(1,000)	-100.00%
TOTAL LICENSES AND PERMITS		**$ 355**	**$ 51,530**	**$ 230,689**	**$ 265,361**	**$ 201,527**	**$ 174,208**	(91,153)	**-34.35%**
CHARGES FOR SERVICES									
HWY124&332 INTERSECTION IMPROVEMENT	4032.5199	$ -	$ 11,550	$ -	$ -	$ -	$ -	-	n/a
TOTAL CHARGES FOR SERVICES		**$ -**	**$ 11,550**	**$ -**	**$ -**	**$ -**	**$ -**	-	**n/a**
TRANSFERS IN	**4032.5998**	**$ -**	**$ -**	**$ -**	**$ 282,463**	**$ 282,463**	**$ 449,113**	166,650	**59.00%**
TOTAL TRANSFERS IN		**$ -**	**$ -**	**$ -**	**$ 282,463**	**$ 282,463**	**$ 449,113**	166,650	**59.00%**
TOTAL REVENUES AND TRANSFERS IN -									
PLANNING & ZONING		**$ 355**	**$ 63,080**	**$ 230,689**	**$ 547,824**	**$ 483,990**	**$ 623,321**	75,497	**13.78%**


Public Development: Planning & Zoning - Revenue
$700,000
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
$-
$(100,000)
ACTUAL 2004
ACTUAL 2005
ACTUAL 2006
BUDGET 2007
ESTIMATE 2007
APPROVED 2008
TRANSFERS IN
HWY124&332 INTERSECTION IMPROVEMENT
ADMINISTRATIVE FEE-SPECIAL TAX DISTRIBUTION
OCCUPATIONAL TAX ADMINISTRATIVE
HOME OCCUPATION PERMITS
LAND DISTURBANCE ACTIVITY PERMITS
PLANNING & DEVELOPMENT FEES
BEER & WINE LICENSING FEES
LOCAL NPDES PERMIT
MAP AMENDMENTS-INDUSTRIAL APP
MAP AMENDMENTS-COMMERCIAL APP
MAP AMENDMENTS-RESIDENTIAL APP
ZONING CERTIFICATION LETTER
ACCESSORY HOUSING FOR FAMILY
SPECIAL USE PERMIT
ADMINISTRATIVE VARIANCE
APPEALS TO BOA
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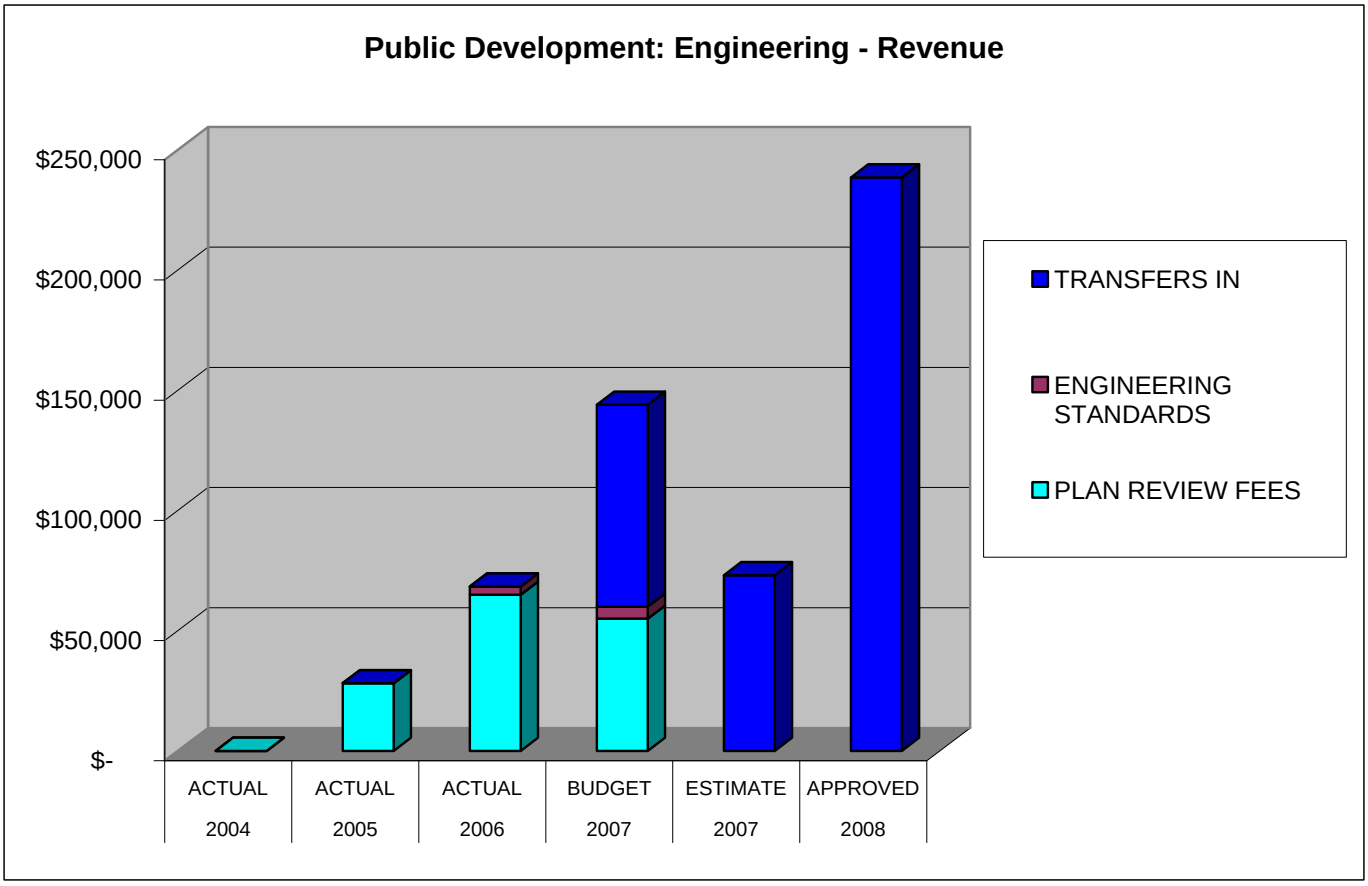
RESIDENTIAL REZONING APPLICATION
SOIL & EROSION PLAN REVIEW
DEVELOPMENT - FINAL PLAT
PRELIMINARY PLAN REVIEW
DEVELOPMENT PERMIT
BEER AND WINE APLICATION FEE
COMMERCIAL DRIVEWAY PERMIT
E.P.D. FEES
SITE PLAN CONFO
MAPS SALES
COPIES
MISCELLANEOUS FEES
UDC HARDCOPY & ELECTRONIC

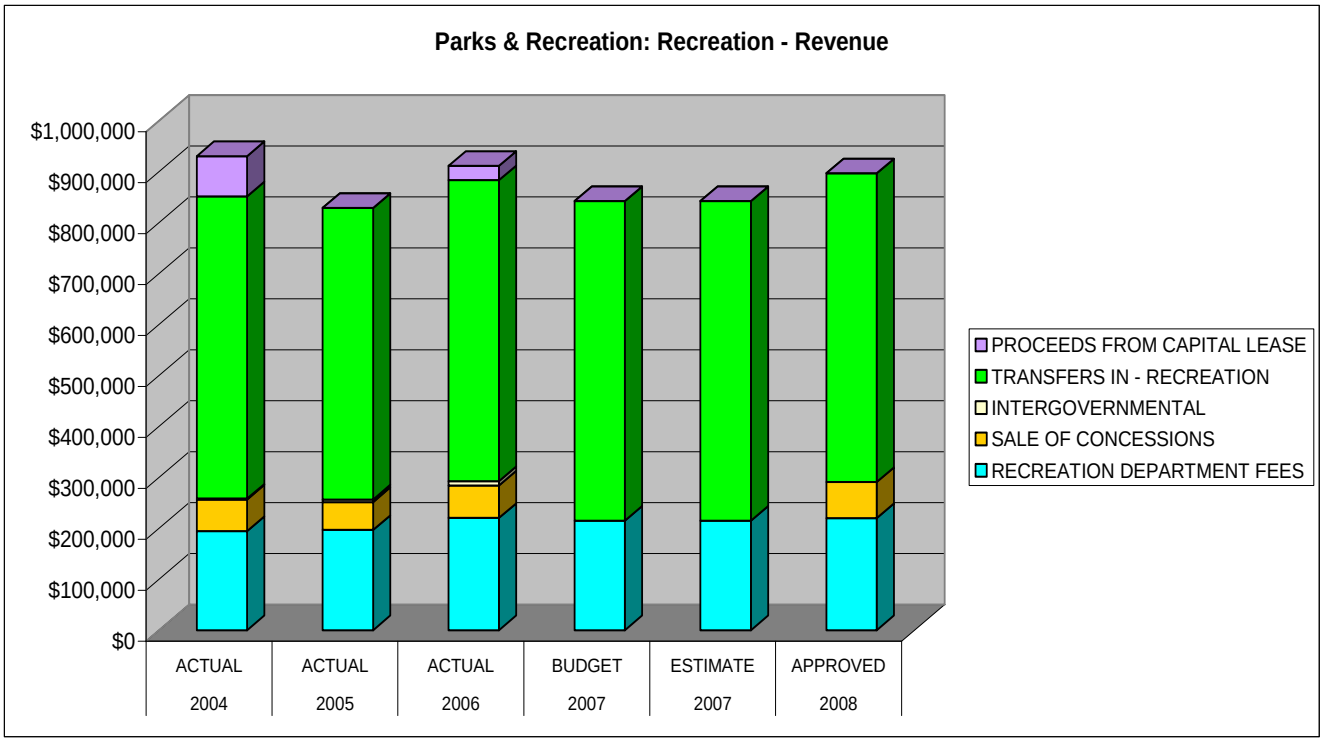
Public Development: Engineering – Revenue

	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
CHARGES FOR SERVICES									
PLAN REVIEW FEES	4027.5130	$ -	$ 28,188	$ 64,898	$ 55,000	$ -	$ -	$ (55,000)	-100.00%
ENGINEERING STANDARDS	4027.5131	-	-	3,500	5,000	-	-	(5,000)	-100.00%
CHARGES FOR SERVICES		**$ -**	**$ 28,188**	**$ 68,398**	**$ 60,000**	**$ -**	**$ -**	**$ (60,000)**	-100.00%
TOTAL TRANSFERS IN	**4027.5998**	**$ -**	**$ -**	**$ -**	**$ 84,005**	**$ 73,105**	**$ 238,565**	**$ 154,560**	183.99%
TOTAL REVENUES									
ENGINEERING / PROJECT MANAGEMENT		**$ -**	**$ 28,188**	**$ 68,398**	**$ 144,005**	**$ 73,105**	**$ 238,565**	**$ 94,560**	65.66%



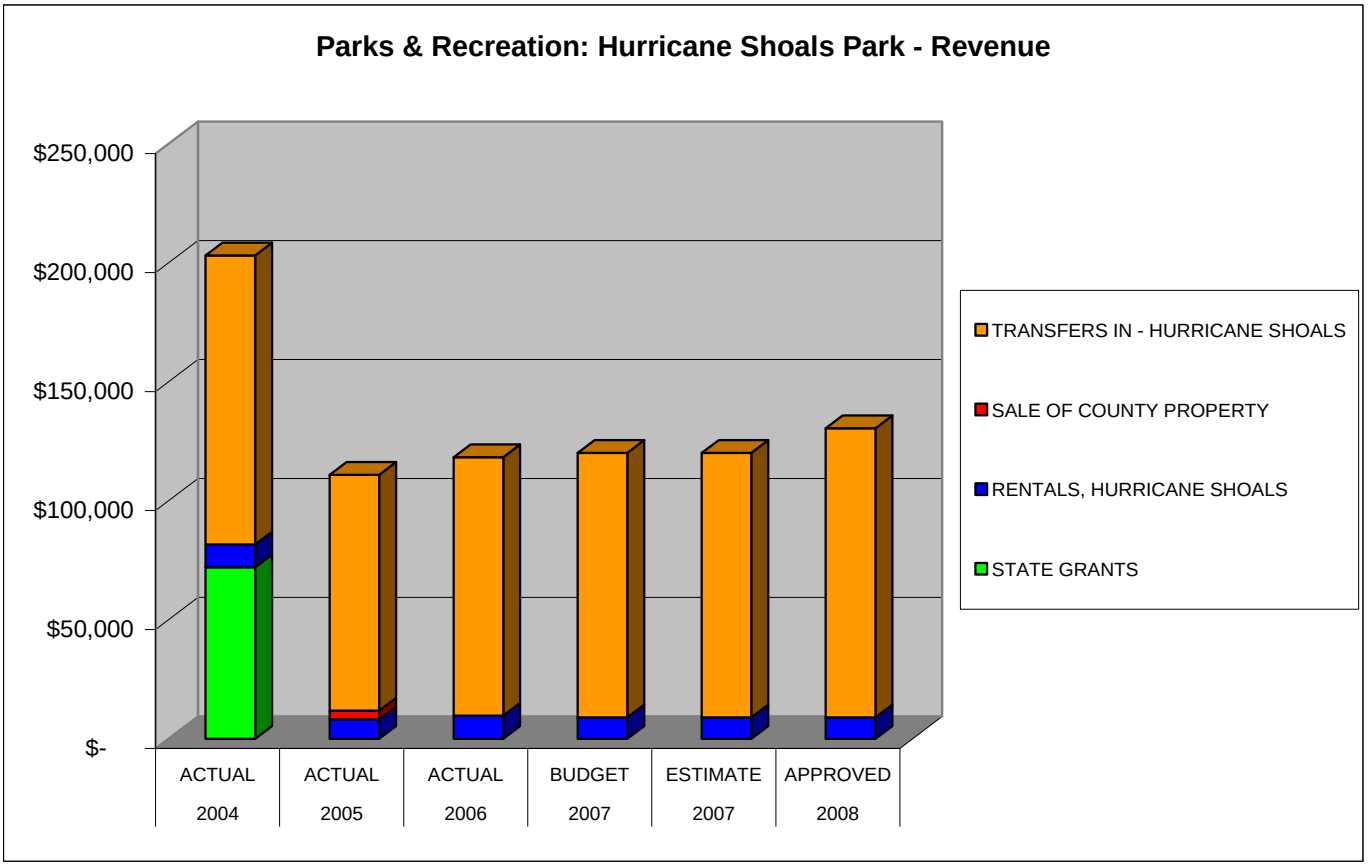
Parks & Recreation: Recreation – Revenue

	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
CHARGES FOR SERVICES									
RECREATION DEPARTMENT FEES	4057.5179	194,428	196,897	220,229	215,000	215,000	220,000	5,000	2.33%
SALE OF CONCESSIONS	4057.5181	62,035	54,597	63,797	-	-	70,858	70,858	n/a
INTERGOVERNMENTAL	4058.0000	1,772	5,065	8,480	-	-	-	-	n/a
TOTAL CHARGES FOR SERVICES		**$ 258,235**	**$ 256,559**	**$ 292,506**	**$ 215,000**	**$ 215,000**	**$ 290,858**	**$ 75,858**	35.28%
OTHER FINANCING SOURCES AND TRANSFERS IN									
TRANSFERS IN - RECREATION	4057.5998	593,212	572,273	590,758	627,311	627,311	605,943	(21,368)	-3.41%
PROCEEDS FROM CAPITAL LEASE	4057.5200	79,000	-	28,000	-	-	-	-	n/a
TOTAL OTHER FINANCING SOURCES									
AND TRANSFERS IN		**$ 672,212**	**$ 572,273**	**$ 618,758**	**$ 627,311**	**$ 627,311**	**$ 605,943**	**$ (21,368)**	**-3.41%**
TOTAL REVENUES PARKS AND RECREATION		**$ 930,447**	**$ 828,832**	**$ 911,264**	**$ 842,311**	**$ 842,311**	**$ 896,801**	**$ 54,490**	**6.47%**



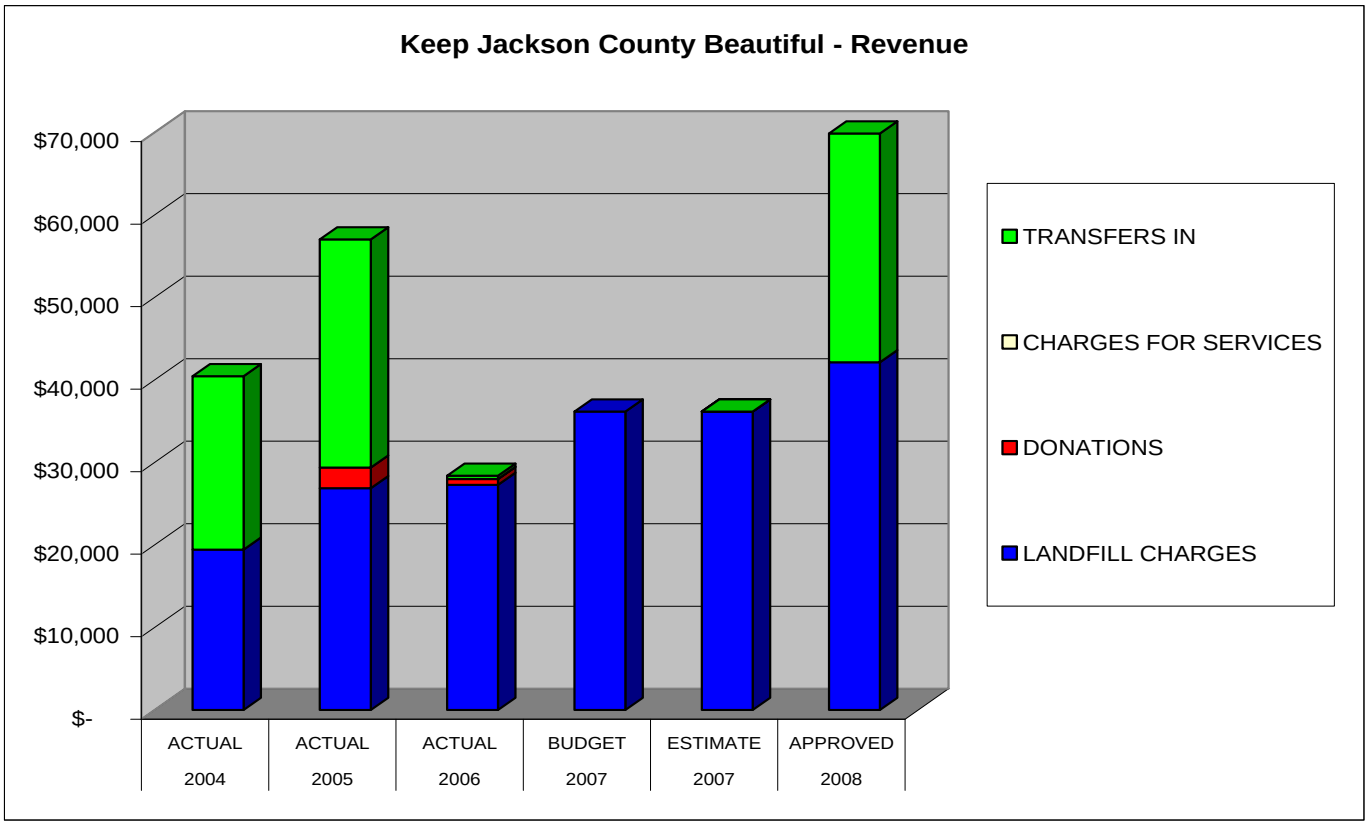
Parks & Recreation: Hurricane Shoals Park - Revenue

	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
CHARGES FOR SERVICES									
STATE GRANTS	4032.5177	$ 72,049	$ -	$ -		$ -	$ -	$ -	n/a
RENTALS, HURRICANE SHOALS	4032.5180	9,700	8,225	9,710	9,000	9,000	9,000	-	0.00%
TOTAL CHARGES FOR SERVICES		**$ 81,749**	**$ 8,225**	**$ 9,710**	**$ 9,000**	**$ 9,000**	**$ 9,000**	**$ -**	**0.00%**
OTHER FINANCING SOURCES									
AND TRANSFERS IN									
SALE OF COUNTY PROPERTY	4032.5171	$ -	$ 3,629	$ -	$ -	$ -	$ -	$ -	n/a
TRANSFERS IN - HURRICANE SHOALS	4032.5998	121,414	99,106	108,668	111,204	111,204	121,539	10,335	9.29%
TOTAL OTHER FINANCING SOURCES									
AND TRANSFERS IN		**$ 121,414**	**$ 102,735**	**$ 108,668**	**$ 111,204**	**$ 111,204**	**$ 121,539**	**$ 10,335**	**9.29%**
TOTAL REVENUES HURRICANE SHOALS		**$ 203,163**	**$ 110,960**	**$ 118,378**	**$ 120,204**	**$ 120,204**	**$ 130,539**	**$ 10,335**	**8.60%**



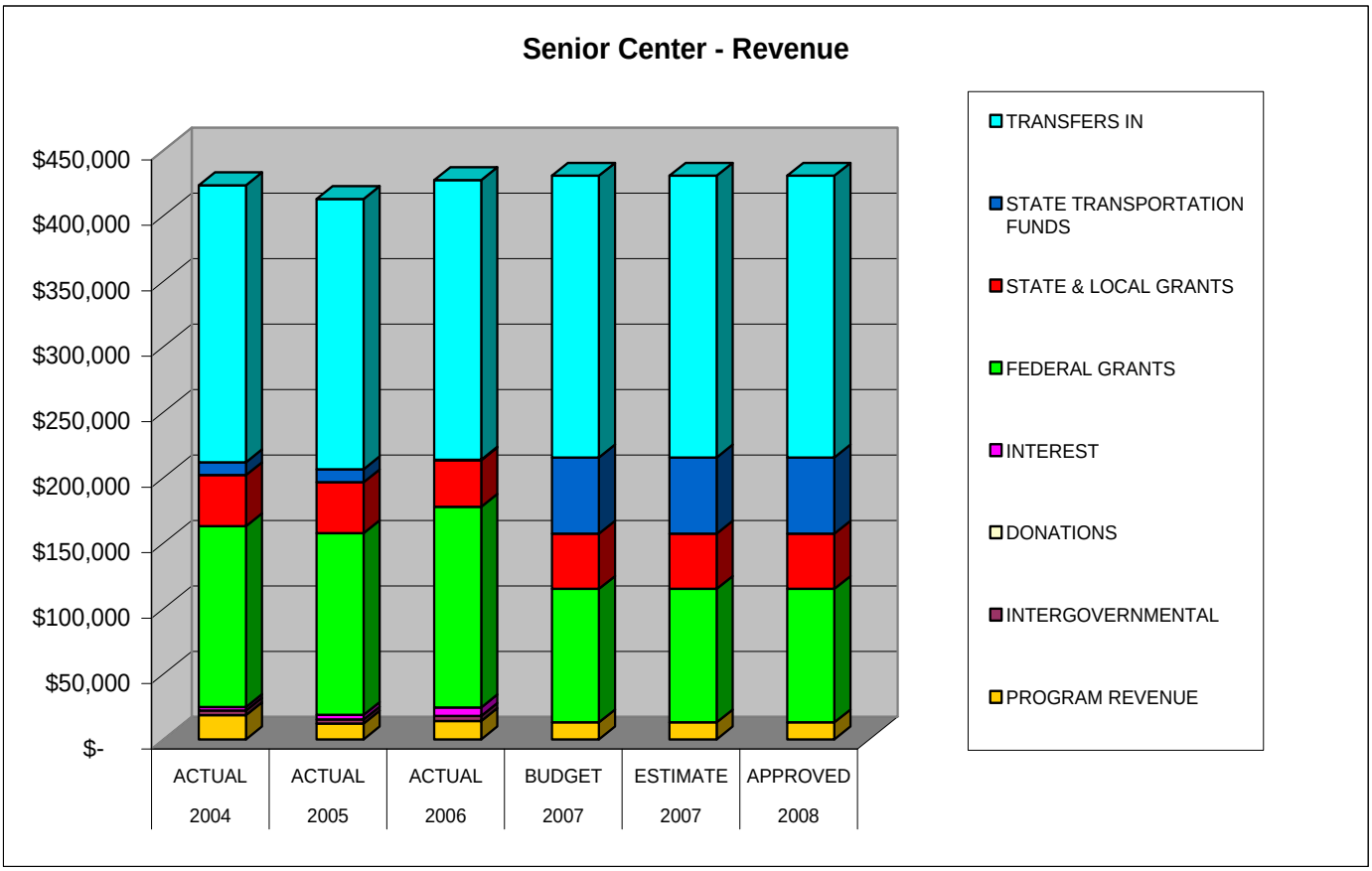
Keep Jackson County Beautiful – Revenue

	Number	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
OTHER FINANCING SOURCES AND TRANSFERS IN									
LANDFILL CHARGES	4036.5193	$ 19,452	$ 26,890	$ 27,292	$ 36,184	$ 36,184	$ 42,157	$ 5,973	16.51%
DONATIONS	4044.5132	-	2,489	700		-	-	-	n/a
CHARGES FOR SERVICES	4044.5193	-	-	15		-	-	-	n/a
KEEP JACKSON BEAUTIFUL TRANSFERS IN	4044.5998	21,000	27,655	395		-	27,733	27,733.00	n/a
TOTAL OTHER FINANCING SOURCES AND TRANSFERS IN		**$ 40,452**	**$ 57,034**	**$ 28,402**	**$ 36,184**	**$ 36,184**	**$ 69,890**	**$ 33,706**	93.15%
TOTAL REVENUES- KEEP JACKSON BEAUTIFUL		**$ 40,452**	**$ 57,034**	**$ 28,402**	**$ 36,184**	**$ 36,184**	**$ 69,890**	**$ 33,706**	93.15%



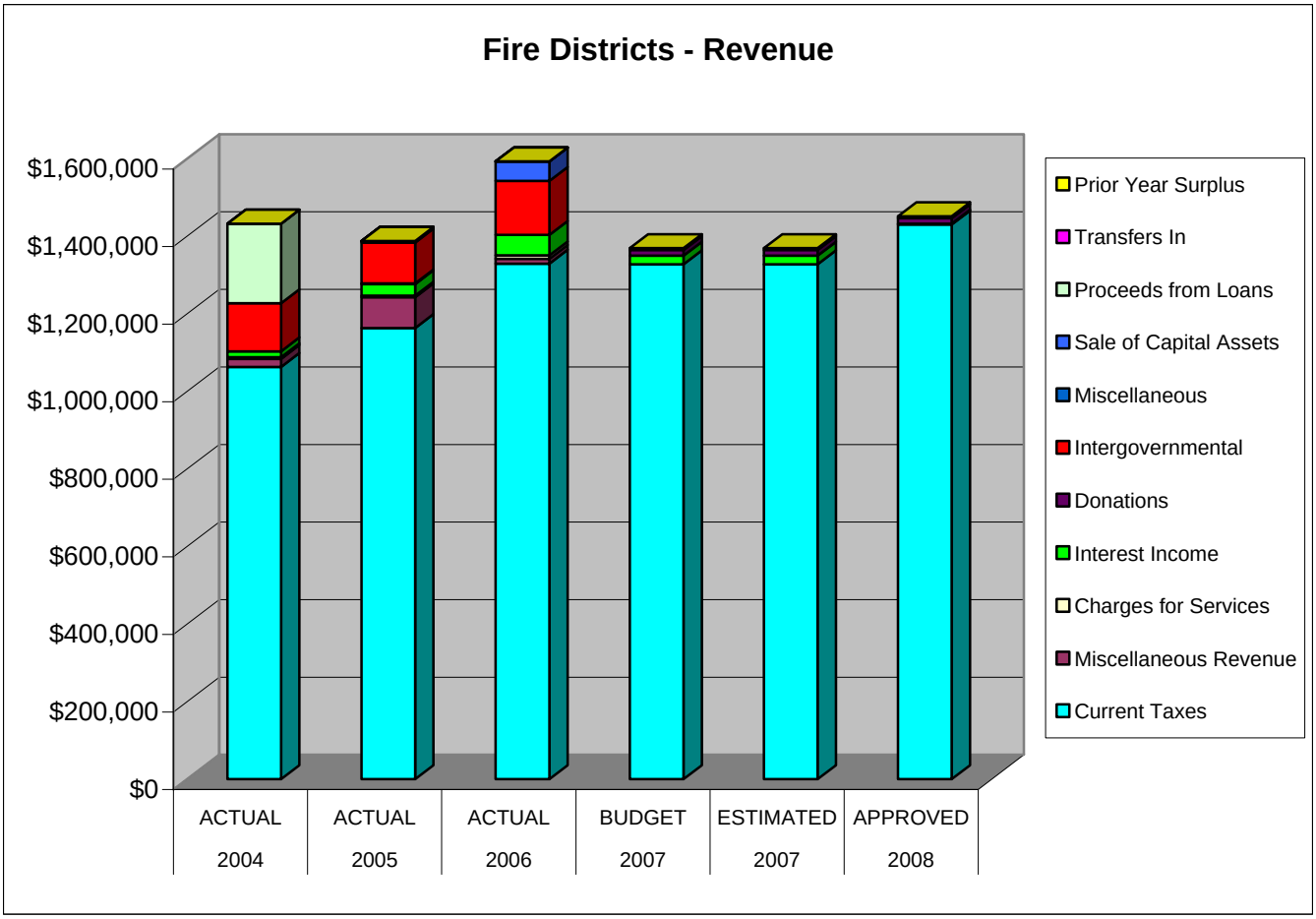
Senior Center – Revenue

	Number	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
REVENUE SOURCES									
PROGRAM REVENUE	4058.5132	$ 18,500	$ 12,015	$ 13,989	$ 13,000	$ 13,000	$ 13,000	$ -	0.00%
INTERGOVERNMENTAL	4058.5113	3,500	3,125	3,875	-	-	-	-	n/a
DONATIONS	4058.5133	-	-	-	-	-	-	-	n/a
INTEREST	4058.5170	2,674	3,532	6,526	-	-	-	-	n/a
FEDERAL GRANTS	4058.5178	138,134	138,779	153,212	101,903	101,903	101,903	-	0.00%
STATE & LOCAL GRANTS	4058.5175	39,035	38,981	35,589	42,174	42,174	42,174	-	0.00%
STATE TRANSPORTATION FUNDS	4058.5176	9,787	9,926	409	58,203	58,203	58,203	-	0.00%
		$ 211,630	**$ 206,358**	**$ 213,600**	**$ 215,280**	**$ 215,280**	**$ 215,280**	**$ -**	**0.00%**
OTHER FINANCING SOURCES AND TRANSFERS IN									
SENIOR CENTER	4058.5998	$ 244,357	$ 227,773	$ 236,961	$ 258,933	$ 258,933	$ 297,598	$ 38,665	14.93%
TOTAL OTHER FINANCING SOURCES AND TRANSFERS IN		**$ 244,357**	**$ 227,773**	**$ 236,961**	**$ 258,933**	**$ 258,933**	**$ 297,598**	**$ 38,665**	14.93%
TOTAL REVENUES SENIOR CENTER		**$ 455,987**	**$ 434,131**	**$ 450,561**	**$ 474,213**	**$ 474,213**	**$ 512,878**	**$ 38,665**	8.15%



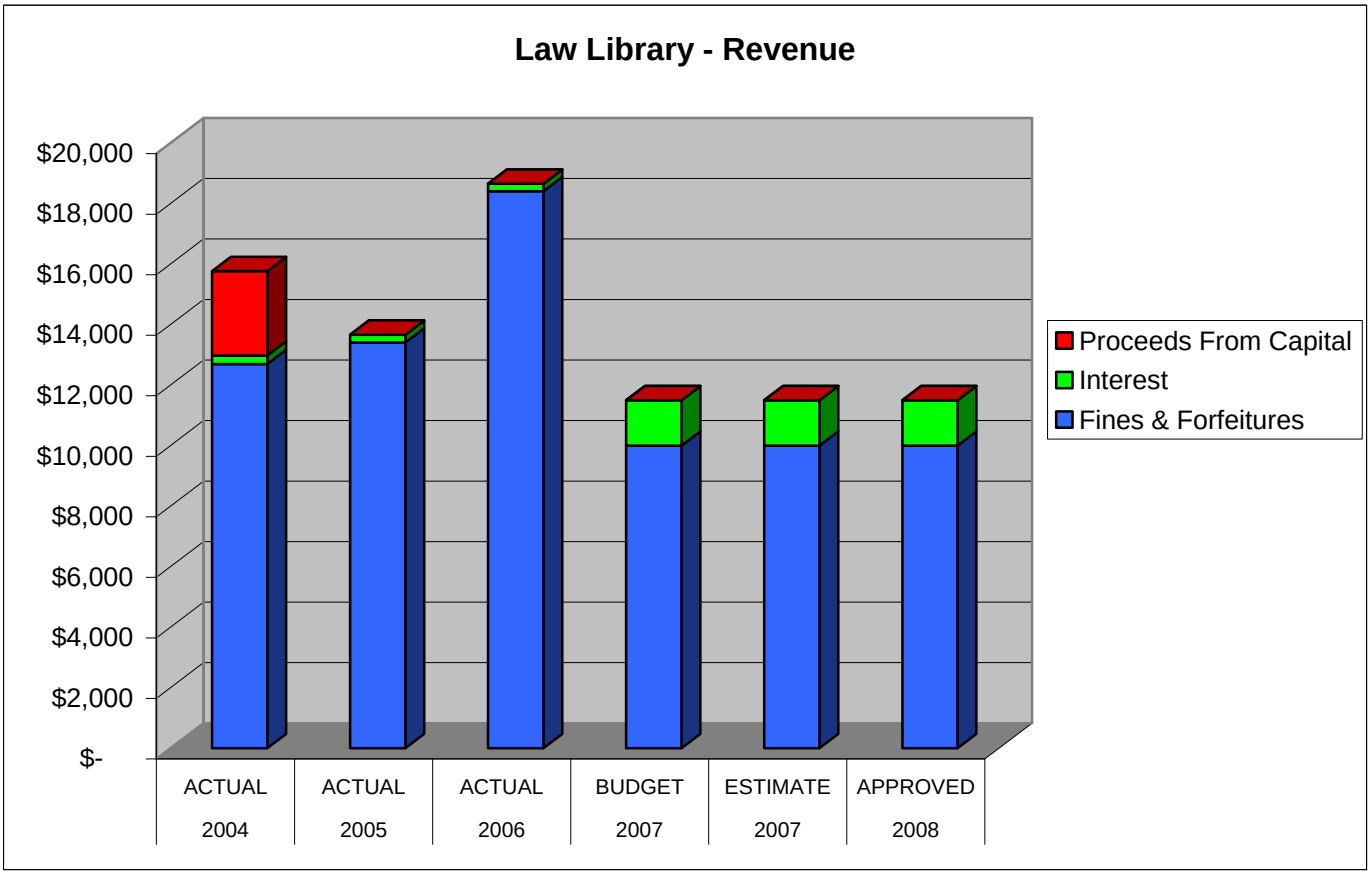
Fire Districts – Revenue

REVENUE SOURCE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATED	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Current Taxes	5101	$ 1,062,758	$ 1,163,082	$ 1,329,092	$ 1,327,466	$ 1,327,466	$ 1,430,101	$ 102,635	7.73%
Miscellaneous Revenue	5132	20,761	79,319	12,400	-	-	-	-	n/a
Charges for Services		4,200	4,200	8,930	-	-	-	-	n/a
Interest Income	5170	15,392	29,771	52,752	22,181	22,181	1,771	(20,410)	-92.02%
Donations	5180	-	1,689	-	14,500	14,500	14,500	-	0.00%
Intergovernmental	5181	124,037	105,466	139,140	-	-	-	-	n/a
Miscellaneous	5192	-	4,111	-	-	-	-	-	n/a
Sale of Capital Assets		-	-	50,494		-	-	-	n/a
Proceeds from Loans	5200	205,000	-	-	-	-	-	-	n/a
Transfers In		-	-	-	-	-	-	-	n/a
Prior Year Surplus		-	-	-	5,000	5,000	5,000	-	0.00%
Total Revenues Fire Districts		**$ 1,432,148**	**$ 1,387,638**	**$ 1,592,808**	**$ 1,369,147**	**$ 1,369,147**	**$ 1,451,372**	$ 82,225	6.01%



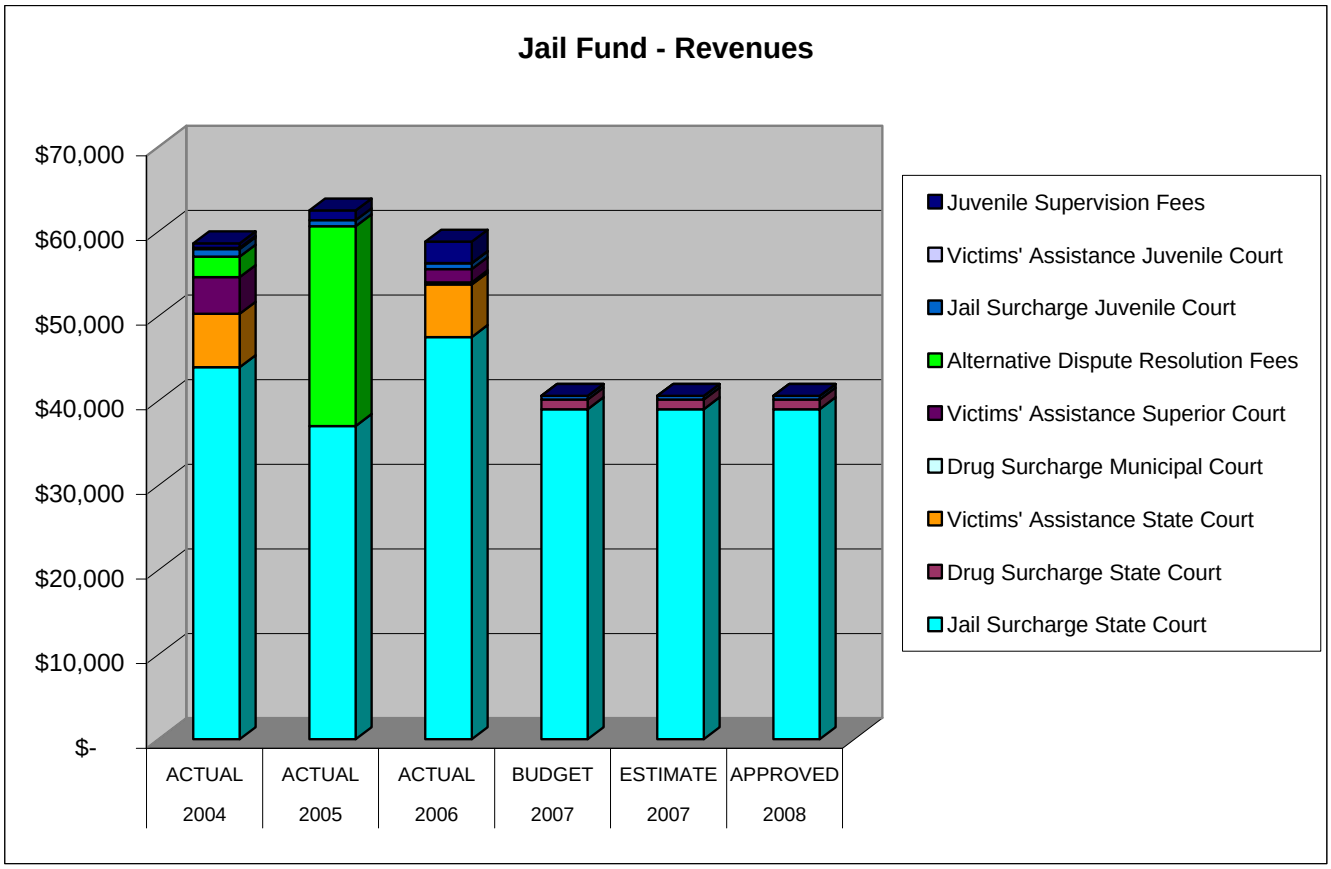
Law Library – Revenue

REVENUE SOURCE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Fines & Forfeitures	4072.5141	$ 12,696	$ 13,408	$ 18,406	$ 10,000	$ 10,000	$ 10,000	$ -	0.00%
Interest	4072.5170	280	256	245	1,500	1,500	1,500	-	0.00%
Proceeds From Capital	4072.5200	2,788	-	-	-	-	-	-	-
Total Revenue Law Library		**$ 15,764**	**$ 13,664**	**$ 18,651**	**$ 11,500**	**$ 11,500**	**$ 11,500**	**$ -**	**0.00%**



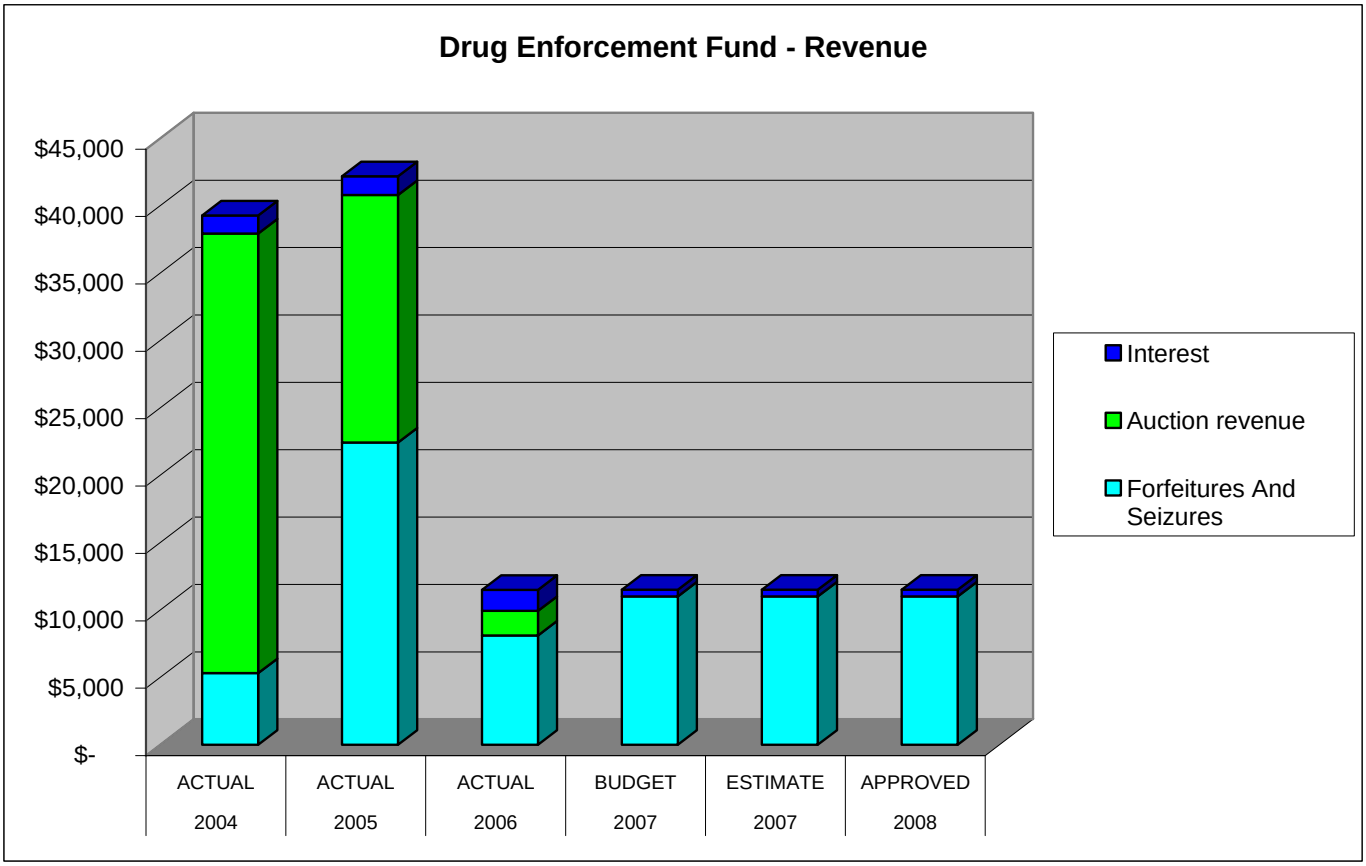
Jail Fund – Revenue

REVENUE SOURCE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Jail Surcharge State Court	4016.5141	$ 43,954	$ 37,008	$ 47,528	$ 39,000	$ 39,000	$ 39,000	$ -	0.00%
Drug Surcharge State Court	4016.5142	-	-	-	1,140	1,140	1,140	-	0.00%
Victims' Assistance State Court	4016.5143	6,322	-	6,196	-	-	-	-	-
Drug Surcharge Municipal Court	4016.5144	-	-	270	-	-	-	-	-
Prior Year's Surplus	4019.6000	-	-	-	-	-	-	-	-
Jail Surcharge Superior Court	4033.5140	32,798	32,451	33,324	19,000	19,000	19,000	-	0.00%
Drug Surcharge Superior Court	4033.5142	30,087	35,547	42,910	27,000	27,000	27,000	-	0.00%
Victims' Assistance Superior Court	4033.5143	4,321	-	1,547	-	-	-	-	-
Alternative Dispute Resolution Fees	4033.5144	2,425	23,605	-	-	-	-	-	-
Jail Surcharge Juvenile Court	4034.5140	895	708	706	426	426	426	-	0.00%
Victims' Assistance Juvenile Court	4034.5143	135	-	19	-	-	-	-	-
Juvenile Supervision Fees	4034.5144	550	1,153	2,525	-	-	-	-	-
Fines and Forfeitures Total		**$ 121,487**	**$ 130,472**	**$ 135,025**	**$ 86,566**	**$ 86,566**	**$ 86,566**	**$ -**	**0.00%**
Interest	**4019.5170**	**$ 6,573**	**$ 9,739**	**$ 16,450**	**$ -**	**$ -**	**$ -**	**$ -**	-
Total Revenue Jail Fund		**$ 128,060**	**$ 140,211**	**$ 151,475**	**$ 86,566**	**$ 86,566**	**$ 86,566**	**$ -**	**0.00%**



Drug Enforcement Fund – Revenue

REVENUE SOURCE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Forfeitures And Seizures	4073.5141	$ 5,304	$ 22,426	$ 8,111	$ 11,000	$ 11,000	$ 11,000	$ -	0.00%
Auction revenue	4073.5150	32,623	18,363	1,812	-	-	-	-	0.00%
Interest	4073.5170	1,344	1,396	1,569	500	500	500	-	0.00%
Total Revenue Drug Enforcement		**$ 39,271**	**$ 42,185**	**$ 11,492**	**$ 11,500**	**$ 11,500**	**$ 11,500**	**$ -**	**0.00%**

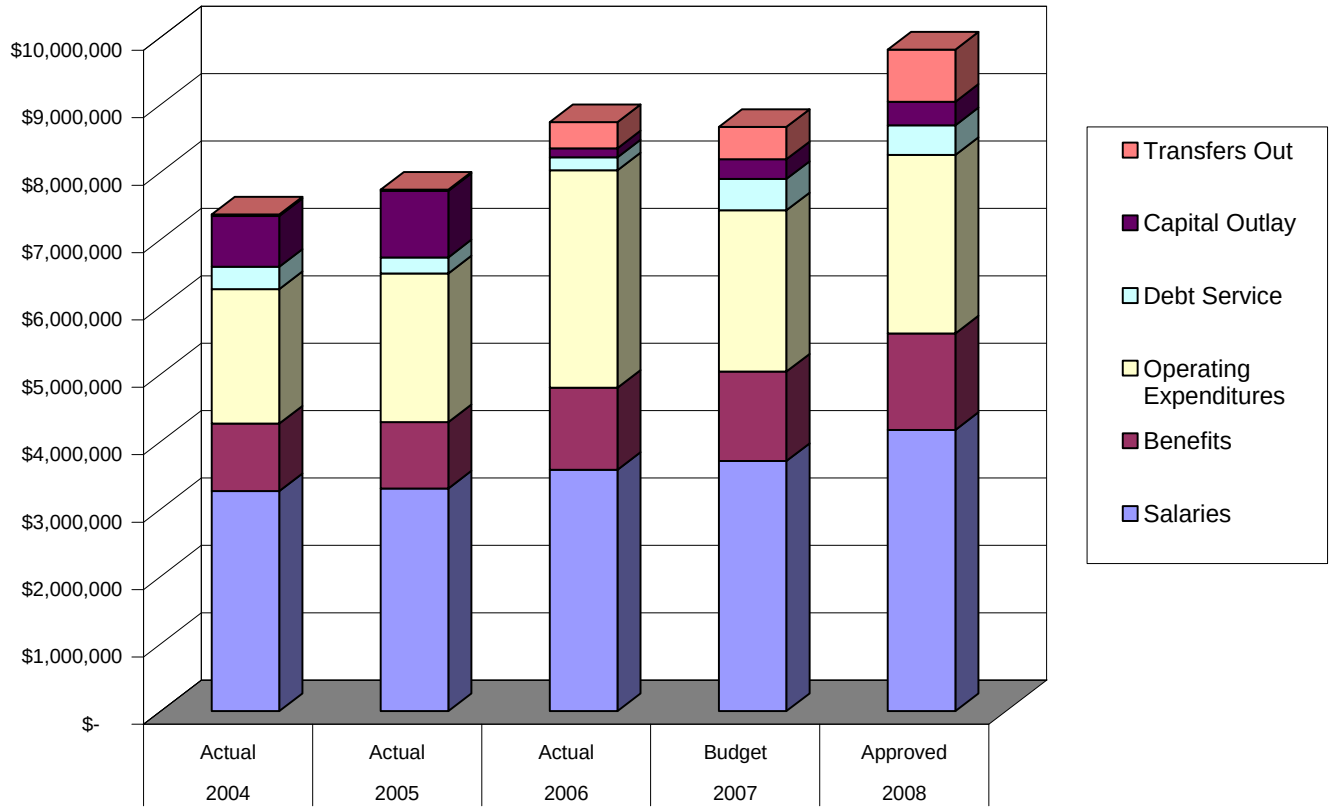


The table below shows total expenditures for all of these funds combined.

Total Special Revenue Funds Expenditures and Transfers Out

	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Approved	Difference 2008-2007	Percent Change
Salaries and Wages	$ 3,262,854	$ 3,301,861	$ 3,580,615	$ 3,709,524	$ 4,170,611	$ 461,087	12.43%
Benefits	1,001,924	985,458	1,215,358	1,326,551	1,433,987	107,436	8.10%
Operating Expenditures	1,995,671	2,205,854	3,226,905	2,394,389	2,646,013	251,624	10.51%
Debt Service	330,034	238,286	193,262	466,346	441,474	(24,872)	-5.33%
Capital Outlay	752,721	985,234	134,394	289,693	347,193	57,500	19.85%
Transfers Out	27,176	19,983	387,500	478,383	774,244	295,861	61.85%
Total	**$ 7,370,380**	**$ 7,736,676**	**$ 8,738,034**	**$ 8,664,886**	**$ 9,813,522**	**$ 1,148,636**	**13.26%**

Total Special Revenue Funds - Expenditures and Transfers Out



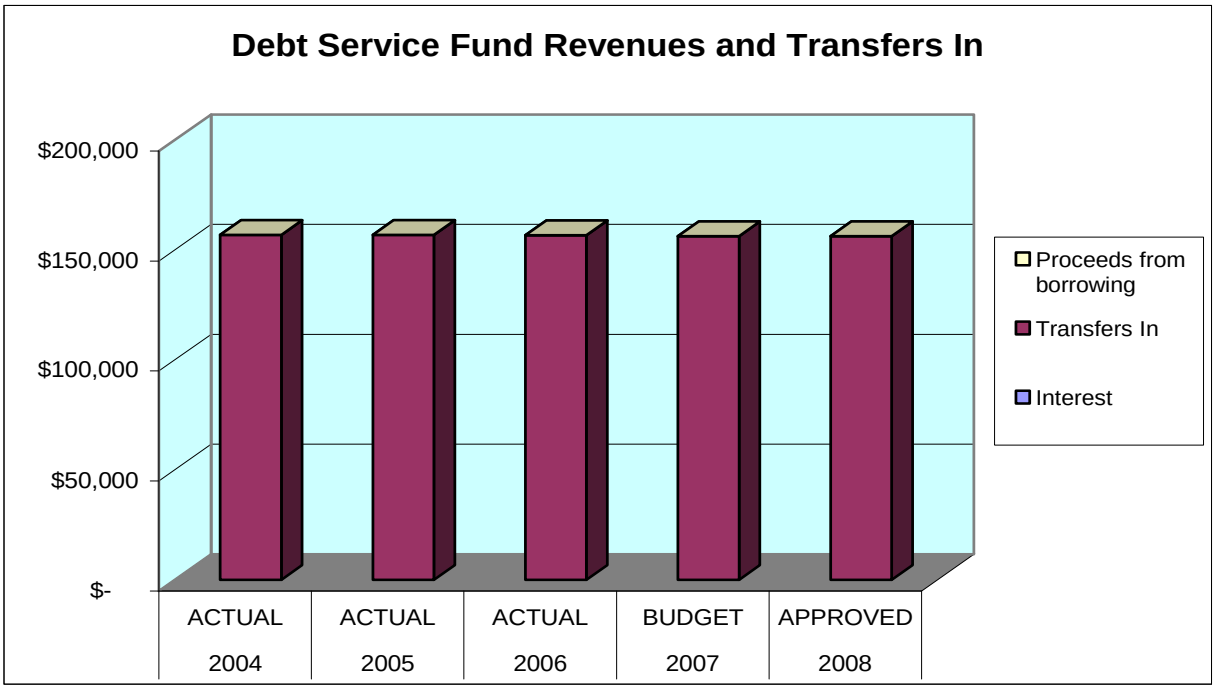
DEBT SERVICE FUND

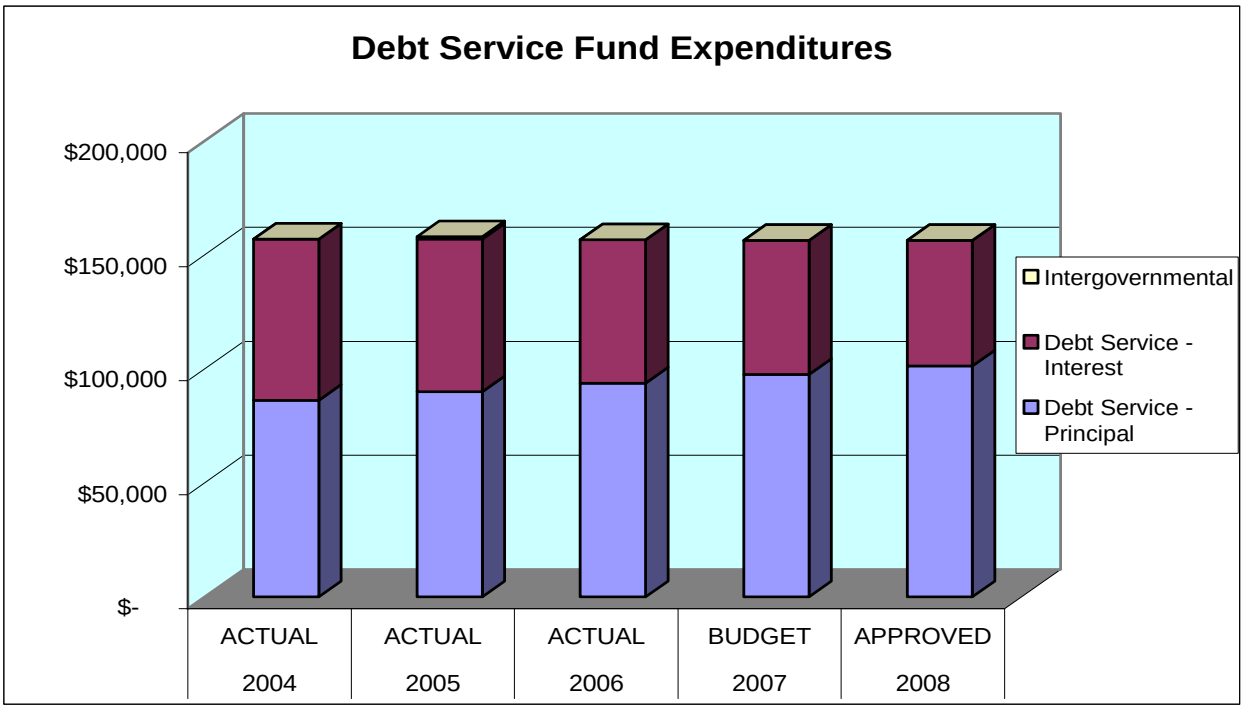
The Debt Service Fund is used to account for the funds being accumulated to make payments for the County's contract related to the Banks-Jackson-Commerce Hospital Authority Series 2003A and 2003B Revenue Anticipation Certificates as well as the actual payments made each year.

The following tables show the revenues and transfers in and expenditures.

REVENUE SOURCE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Interest	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Transfers In	156,958	156,919	156,718	156,357	156,357	-	0.00%
Proceeds from borrowing	-	-	-	-	-	-	n/a
Total Revenue Debt Service Fund	**$ 156,958**	**$ 156,919**	**$ 156,718**	**$ 156,357**	**$ 156,357**	**$ -**	**0.00%**

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Debt Service - Principal	$ 86,250	$ 90,000	$ 93,750	$ 97,500	$ 101,250	$ 3,750	4.00%
Debt Service - Interest	70,708	66,919	62,968	58,857	55,107	(3,750)	-5.96%
Intergovernmental	-	1,062	-	-	-	-	n/a
Total Expenditures Debt Service Fund	**$ 156,958**	**$ 157,981**	**$ 156,718**	**$ 156,357**	**$ 156,357**	**$ -**	**0.00%**




Debt Service Fund Expenditures
$200,000
$150,000
$100,000
$50,000
$-
ACTUAL 2004
ACTUAL 2005
ACTUAL 2006
BUDGET 2007
APPROVED 2008
Intergovernmental
Debt Service - Interest
Debt Service - Principal

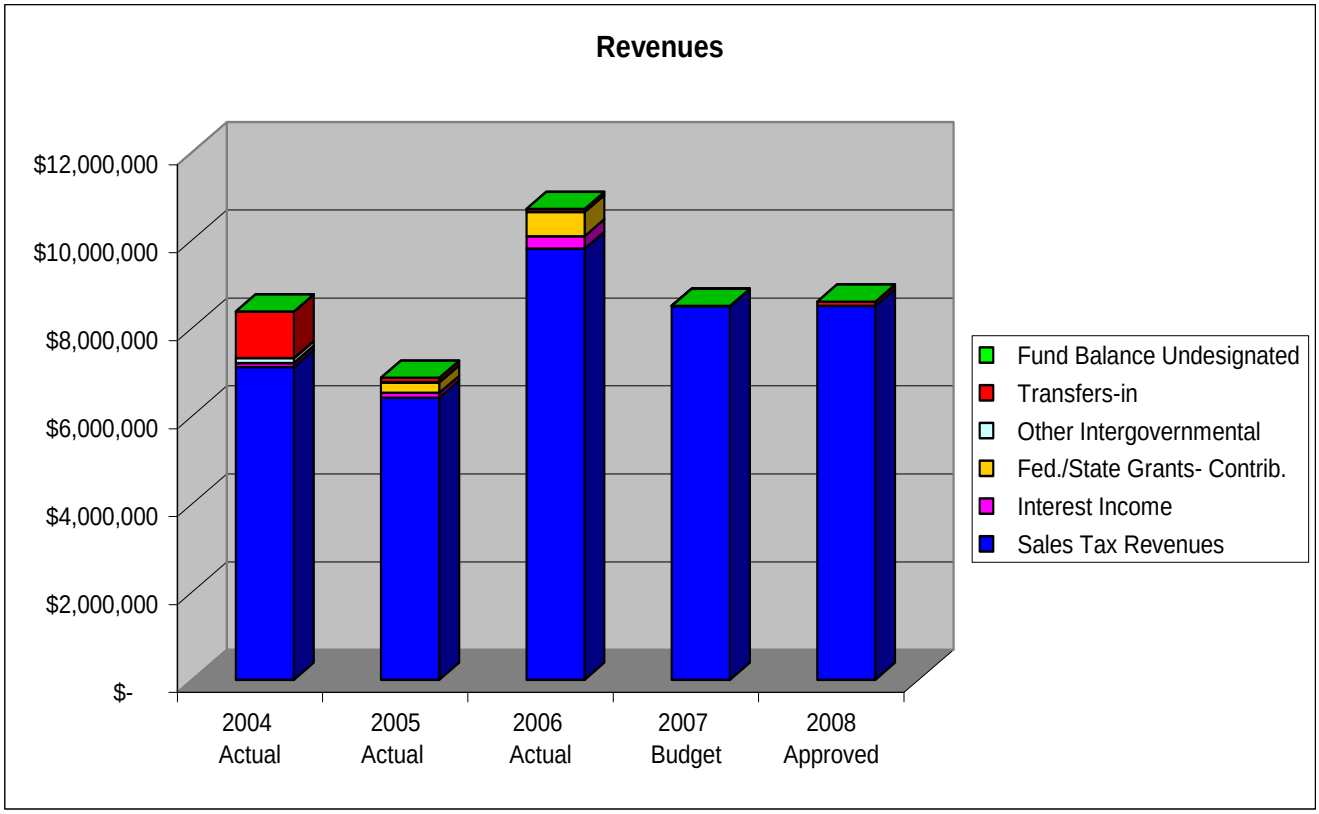
CAPITAL PROJECTS FUND

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds:

Special Purpose Local Option Sales Tax (SPLOST) - to account for funds received from a local option 1% sales tax reserved for construction of various capital projects as provided in Title 48, Chapter 8 of Official Code of Georgia Annotated.

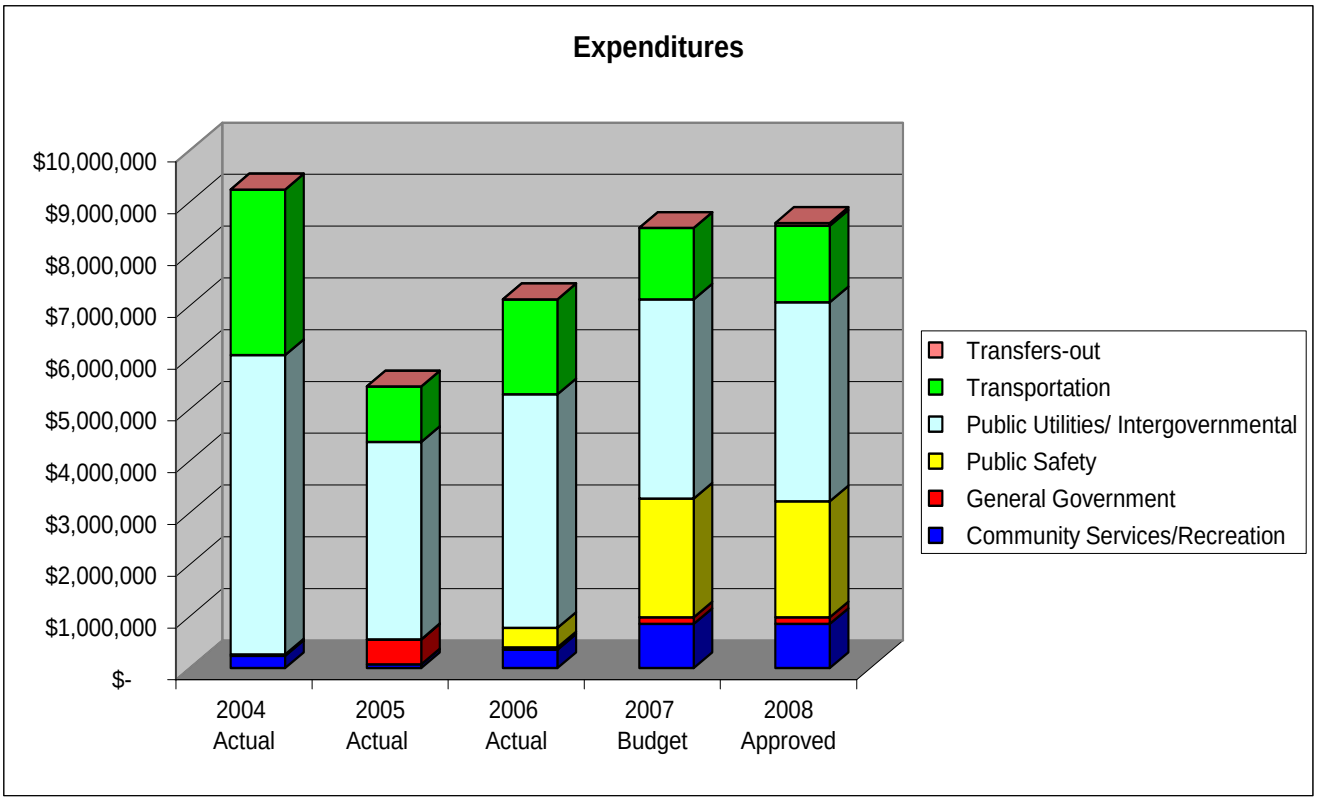
Capital Project Funds Revenues

SPLOST Capital Projects Funds	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Approved	Difference 2008-2007	Percent Change
Revenues							
Sales Tax Revenues	$ 7,108,029	$ 6,411,600	$ 9,799,277	$ 8,500,001	$ 8,500,001	$ -	0.00%
Interest Income	90,353	108,802	282,957	-	-	-	n/a
Fed./State Grants- Contrib.	-	238,211	547,863	-	-	-	n/a
Other Intergovernmental	115,219	10,000	-	-	-	-	n/a
Transfers-in	1,059,556	95,000	75,042	-	95,000	95,000	n/a
Fund Balance Undesignated	-	-	-	-	-	-	n/a
SPLOST Funds Total Revenues	**$ 8,373,157**	**$ 6,863,613**	**$ 10,705,139**	**$ 8,500,001**	**$ 8,595,001**	$ 95,000	1.12%



Capital Projects Fund Expenditures

SPLOST Capital Projects Funds Expenditures	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Approved	Difference 2008-2007	Percent Change
Community Services/Recreation	$ 232,955	$ 69,471	$ 352,401	$ 850,253	$ 850,253	$ -	0.00%
General Government	-	480,669	43,761	127,513	127,513	-	0.00%
Public Safety	26,792	6,200	379,350	2,295,177	2,239,103	(56,074)	-2.44%
Public Utilities/ Intergovernmental	5,783,692	3,808,116	4,509,612	3,845,396	3,845,396	-	0.00%
Transportation	3,196,844	1,073,837	1,836,685	1,381,662	1,476,662	95,000	6.88%
Transfers-out	-	-	-	-	56,074	56,074	n/a
Total Expenditures	**$ 9,240,283**	**$ 5,438,293**	**$ 7,121,809**	**$ 8,500,001**	**$ 8,595,001**	$ 95,000.00	1.12%



The Capital Projects Fund 2008 Budget remains largely unchanged from the 2007 Approved Budget. The 1% Special Purpose Local Option Sales Tax (SPLOST) is expected to yield $51,000,000 over a six year period. Based on those projections the County has appropriated 1/6th or $8,500,001 of the total proceeds expected to be raised from the tax in the various areas. The following is a breakdown of categories that will receive SPLOST dollars in 2008:

1) $2,239,103 is allocated for the county's Public Safety facilities that include a project for a new jail facility, renovations to existing office facilities, and equipment upgrades for the Sheriff, Emergency Management Services and E-911.
2) $1,381,662 budgeted for expansion and improvements to the county water system.
3) $2,463,734 is allocated for improvements and expansions of the water systems within the county's municipalities.
4) $1,476,662 is to be used for base and paving, resurfacing and clean-up of the county's roads and bridges.
5) $127,513 is designated for the continued functions of the Jackson County Health Department and improvements to the various libraries within the county.
6) $850,253 is allocated for improvements of existing parks and final development of the new East Jackson Park.
7) $56,074 is allocated as transfers-out for various project supports.

CAPITAL PROJECTS IMPACT

The following two items are to be handled through the use of Special Purpose Local Option Sales Tax (SPLOST) funds:

Roads:

One goal of Jackson County is to maintain its present paved roads and to upgrade gravel roads to hard surfaced roads. Maintenance of its current inventory of paved roads will not have a negative impact on budget since there is a regular routine program of upkeep at the present time. Any new roads upgraded from gravel roads to paved roads will initially not consume more maintenance dollars, but may have an impact several years later when they will be added to the routine maintenance list.

Parks and Recreation:

While several new parks are planned, it is felt there are sufficient personnel and resources available to handle any additional workload associated with them, or if additional help is needed, it may be done on a part-time or seasonal basis.

Capital Improvements Program (CIP)

Introduction

Although the county currently does not have a five year plan for capital improvements, except for those projects approved by the voters in the Special Purpose Local Option Sales Tax (SPLOST) effective July 1, 2005, they expect to implement one in the future. The Board of Commissioners, during the FY 2007 budget hearings, were apprised and agreed to the need to establish a CIP in order to address restoration, maintenance and preventative maintenance of the County's facilities. Staff has acquired comprehensive long-range planning software that will facilitate systematic CIP planning. The CIP is expected to be a planning guide for future improvements to the county's infrastructure and other capital items that are in excess of $5,000 with an economic useful life of one (1) year or more. The CIP expects to use the findings from a number of interrelated plans – comprehensive plan, transportation plan, and parks and facilities master plan – to assist in developing an orderly schedule for implementing projects.

The most current fiscal year of the CIP will become a component of the total annual budget, and will reflect the mission ***to maintain cost effective programs and services while focusing on preserving and enhancing the quality of life that is enjoyed by all Jackson County citizens.*** This mission will be accomplished in the future through a realistic approach in revenue and expenditure forecasting.

Funding Sources

CIP funding will be available from three primary sources: 1) Special Purpose Local Option Sales Tax funding, 2) operating funds, and 3) federal and state grants.

Special Purpose Local Option Sales Tax: In March, 2005 the citizens of Jackson County approved a Special Purpose Local Option Sales Tax (SPLOST) for the purpose of funding capital improvements. This tax became effective July 1, 2005. It was originally estimated that this tax would generate more than $51,000,000 over six years. Current estimates predict a SPLOST yield of $56,064,600. The projects to be funded by SPLOST are budgeted in a separate Capital Projects Fund as required by state law.

Federal and State Grant Programs: The County takes advantage of federal and state grant opportunities and programs to fund capital improvements when possible.

Operational Funds: The County will utilize operational funds from the General Fund for equipment purchases and other improvements not funded by Special Purpose Local Option Sales Tax (SPLOST) or grant programs.

Capital Improvement Program Benefits/Advantages

The Capital Improvements Program will facilitate the following:

- Promote advance planning and programming by department heads.
- Provide for orderly replacement of facilities and equipment.
- Forecast needs for new capital investments.
- Help the Board of Commissioners and administrative staffs gain an overall view of growth and development within the county; and, coordinate capital improvements with this growth.
- Help plan for balanced development and capital expenditures without concentrating too heavily on any one area or department within the county.
- Become a fiscal planning tool to forecast capital demands on local revenue, to foresee future borrowing needs if any, and to identify state or federal aid that will be needed.
- Ensure projects and spending will be carried out in a prioritized fashion in accordance with the county's fiscal ability.
- Ensure capital projects will be implemented in accordance with all of the objectives set by the Board of Commissioners and as expressed by the citizenry.
- Allow adequate time for projects to be planned and designed carefully, including the opportunity for public input in the process.

Capital Project Definition

Capital expenditures are expenditures of $5,000 or more that have an economic useful life in excess of one year. The expenditure can be for a self contained or stand alone project (i.e. fire truck purchase, purchase of a building, etc.) or an easily defined phase of a multifaceted project (i.e. purchase of land or easements for future construction, purchase and renovation of a building, engineering and construction of new roads, etc.) or a feasibility or engineering study that could lead to future infrastructure projects (i.e. a transportation study, a bikeways plan, a sidewalk plan, etc.).

Other Information

The only capital improvements funded as part of the FY 2008 budget as those associated with the Special Purpose Local Option Sales Tax. Should any other capital needs arise, the county would utilize a lease purchase program or pay-as-you go financing.

Jackson County did not implement a Capital Improvements Program (CIP) in FY 2008, but made great strides in collecting useful data for use in formulating the future budgets. The Finance Department solicited requests in the form of Project Data Sheets to be used in formulating a Capital Improvements Program (CIP) Budget.

Summary Statement

The Capital Improvements Program (CIP) is expected to be a valuable tool to be used in the accomplishment of responsible and progressive financial planning, and form the basis for making various annual capital budget decisions and support Jackson County's continued commitment to sound long-range financial planning and direction.

ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprise – where the intent of the county is (a) that the costs of providing goods or services to the general public on a continuous basis be financed or recovered primarily through user charges; or (b) where the county has decided that periodic determination of net income is appropriate for accountability purposes. The following enterprise funds are maintained by Jackson County:

Solid Waste Disposal Facility (Transfer Station Fund) - to account for the provision of Solid Waste Disposal Services to the residents of Jackson County. The Solid Waste Disposal Facility is comprised of a transfer station and related collection facilities. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, operations, maintenance, financing and related debt service.

Mayfield Treatment Plant - to account for the operations of the Mayfield wastewater treatment plant. As stated in Note 18 to the 2000 financial statements, the operation of this plant was transferred to the Jackson County Water and Sewerage Authority during the year 2000. No budget is required for this fund.

Transfer Station Fund

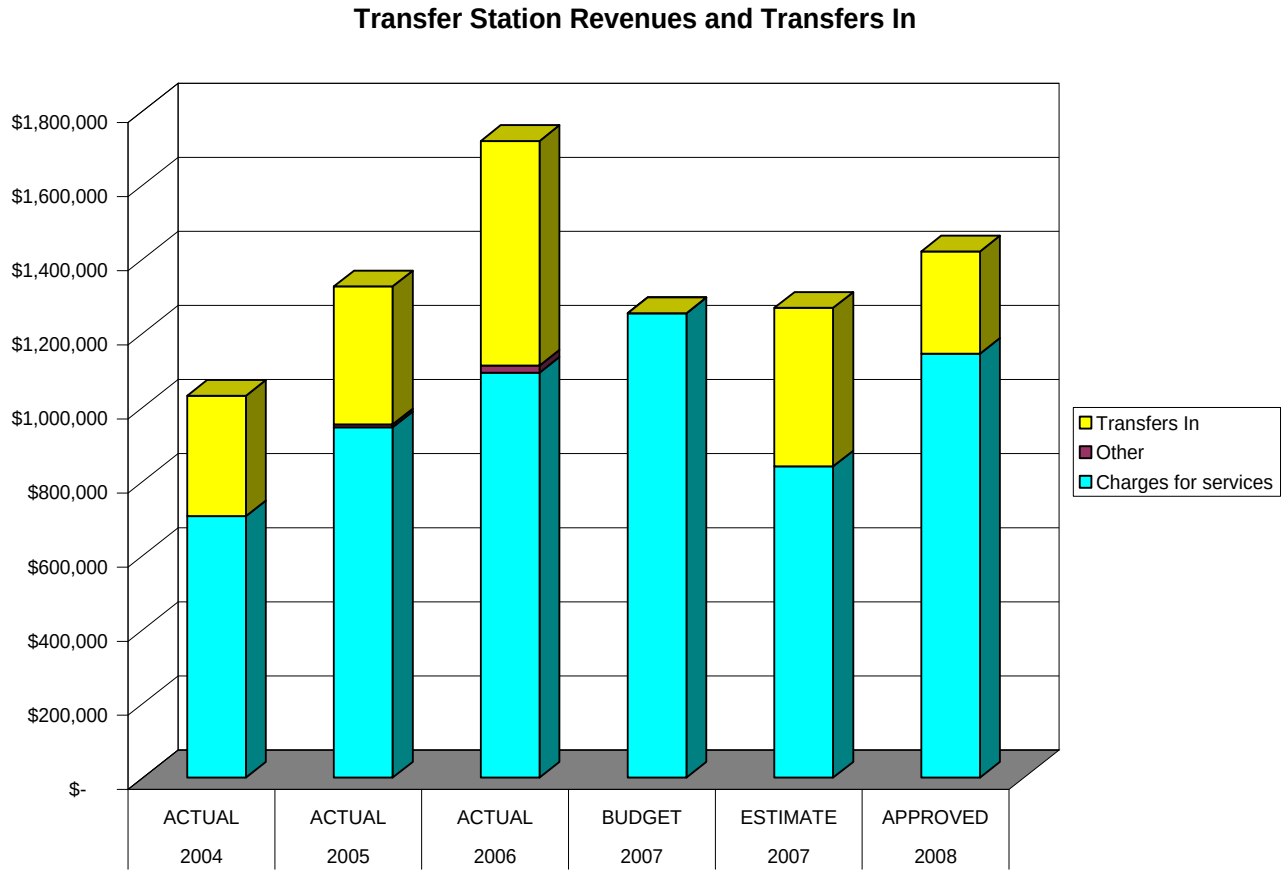
Resources

Charges and fees for service are expected to raise $1,144,000 or 80.55% of anticipated revenues in FY 2008. The transfer in from the general fund was re-established for FY 2008 due to C&D landfill not being permitted and operational.

Uses

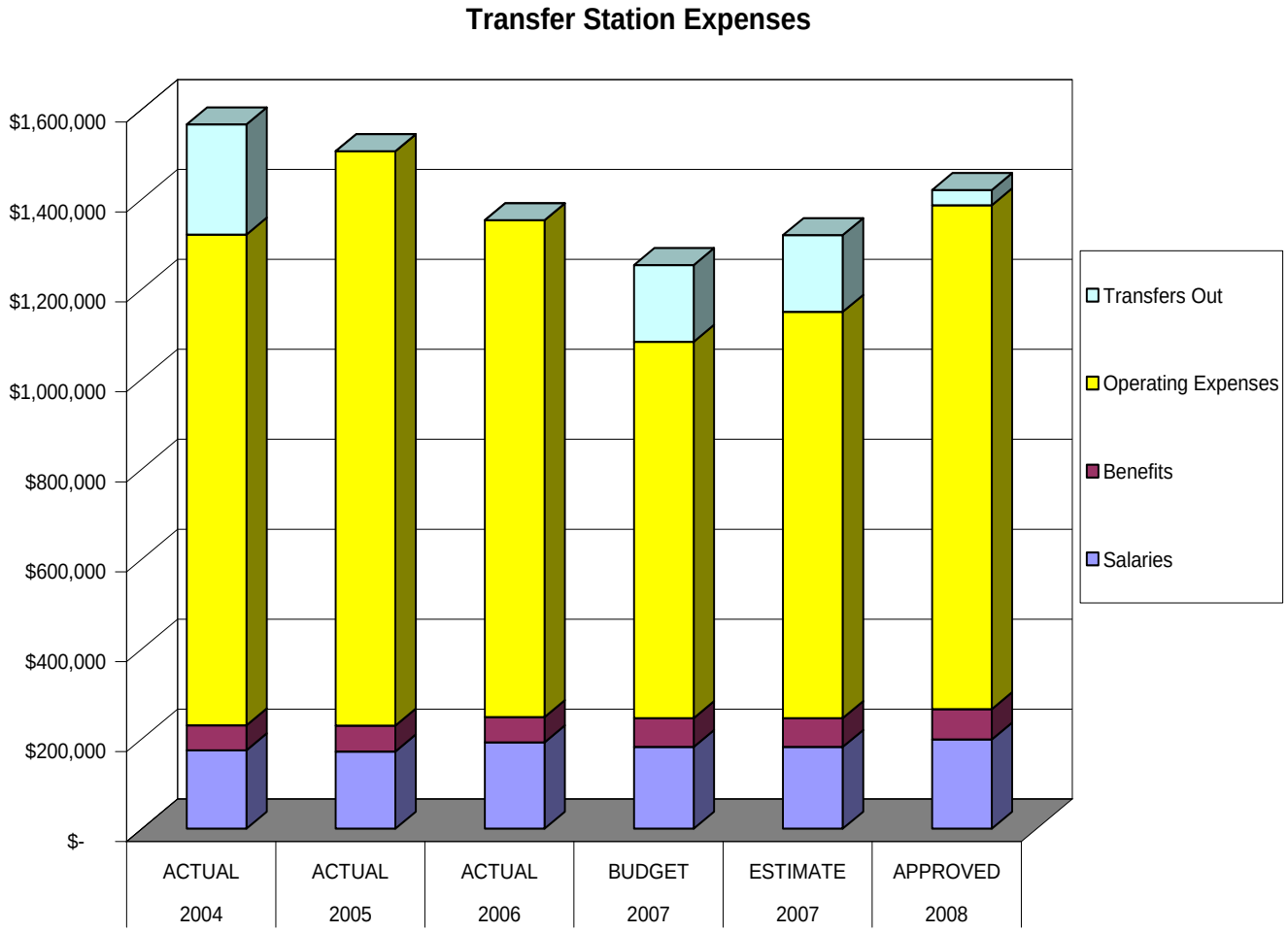
Transfer Station Fund uses consisting of operating and maintenance (O & M) expenditures are approved for $1,144,000. This is a decrease of 8.74% from FY 2007 Approved Budget.

REVENUE SOURCE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Charges for services	$ 705,614	$ 945,378	$ 1,092,976	$ 1,253,500	$ 840,000	$ 1,144,000	$ (109,500)	-8.74%
Other	8,033	-	19,106	-	-	-	-	n/a
Transfers In	324,925	372,561	606,479	-	428,044	276,280	276,280	n/a
Total Revenues Transfer Station	**$ 1,038,572**	**$ 1,317,939**	**$ 1,718,561**	**$ 1,253,500**	**$ 1,268,044**	**$ 1,420,280**	**$ 166,780**	**13.31%**



Transfer Station Fund continued

OBJECT OF EXPENSES	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries	$ 174,485	$ 171,844	$ 192,416	$ 182,102	$ 182,102	$ 198,423	16,321	8.96%
Benefits	55,372	57,493	56,100	63,942	63,942	67,548	3,606	5.64%
Operating Expenses	1,091,487	1,277,546	1,105,081	837,025	903,449	1,120,570	283,545	33.88%
Transfers Out	245,008	-	-	170,431	170,431	33,739	(136,692)	-80.20%
Total Transfer Station Expenses	**$ 1,566,352**	**$ 1,506,883**	**$ 1,353,597**	**$ 1,253,500**	**$ 1,319,924**	**$ 1,420,280**	**$ 166,780**	**13.31%**



Other Information

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Jackson, County, Georgia for its annual budget for the fiscal year beginning January 1, 2007. This is the sixth year that Jackson County has received this honor. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This is done so that the citizens may have a more transparent view of their government and may better understand how the county utilizes its funds to provide services.

This award is valid for a period of only one year. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Conclusion

Jackson County Government and the county itself are still very much in transition. Still in its infancy under the Commission-Manager form of government and facing rapid growth, the county government must adjust to an expanding customer base and growing expectations of expanded and/or enhanced service delivery within the context of limiting increases in tax revenue. Given that reality, Jackson County Government is at a pivotal point in defining its short- and long-term operational strategy. Because our continued viability in service delivery demands so, we must begin now in changing the way we conduct the business of government in our great county.

Jackson County Mission Statement

Jackson County Government provides excellent service to its residents and visitors. County employees are committed to excellence by providing efficient, ethical service delivery and being open and accountable to those we serve.

Jackson County Vision Statement

Jackson County is spacious, gracious and vibrant and a pleasant place to have a family. It embodies a high quality of life based on balanced growth, centralized development and an efficient transportation system with no congestion. Jackson County is one of the best places to be . . . period.

Goals and priorities identified included:

- Establishing a Jackson County Animal Shelter;
- Secure Parallel roads along I-85;
- Preservation and upkeep of County parks;
- Maximum residential accommodation;
- Allocation of county resources in a fair/equitable way;
- Making significant progress on the Jail Project, including a financing plan;
- Revise rates & fees for public safety;
- Reach agreement with cities on annexation;
- Improve public safety service delivery;
- Maintain equity in service delivery;
- Development of a building/public facilities authority;
- Establish compactor sites in West Jackson & North Jackson;
- Revise the Uniform Development Code;
- Revise the animal control ordinance.

I have established and introduced five Strategic Priorities for Jackson County Government in 2008 and beyond. These priorities set the tone for staff in addressing the County's mission and vision and create the standards for how Jackson County Government does business going forward:

1. **Effective Business Management:** We pledge to make ethical, cost-effective use of the resources available to us in carrying out our duties
2. **Advocacy for Jackson County Government:** We take pride in working for Jackson County Government, value our service to the community and seek opportunities to show it
3. **Focus on Safety:** We pledge to value safe working conditions for ourselves, our co-workers and those we serve in the community
4. **Excellence in Employee Development:** We pledge to continuously pursue professional excellence for ourselves and Jackson County Government by fostering service, training, mentoring, coaching, teaming and leadership among all employees
5. **Exceptional Customer Service:** We pledge to deliver "WOW" service to all our customers—internal & external—to continually seek ways to improve our service delivery and to foster a "customer first" mind-set in Jackson County Government.

As we move into FY 2008, these priorities will become the standards by which we set our departmental goals, objectives and workplans. Additionally, they will be the benchmark by which citizens and those who do business with the County judge us.

In an effort to protect the county's financial condition while achieving the goals outlined in this budget, a conservative and cautious approach was taken in projecting revenues and budgeting expenditures. This FY 2008 Approved Annual Budget was submitted to the Board of Commissioners with the confidence this document will assist citizens in evaluating approved budgetary and service levels, the Board of Commissioners in setting policy and overview of operations, and the county staff in accomplishing stated goals and objectives within financial constraints.

I extend my deepest appreciation and thanks to Finance Director John Hulsey, Budget Analyst Logan Propes, Budget Coordinator Robyn Ryan, and other Finance Department staff who carried the task of advising me and assembling this budget. This FY 2008 Approved Budget is a result of their professional determination and a testimony to the commitment to professionalism throughout our organization and the entire staff's dedication to public service excellence. Finally, I commend all county staff that bear the front-line responsibilities of implementation.

Respectfully Submitted,

Darrell Hampton
County Manager

John G. Hulsey
Finance Director

The County of Jackson, Georgia

How It Began …

Jackson County, the 22nd County of Georgia, was established on February 11, 1796, by an Act of the Georgia Legislature from an area which was originally included in Franklin County. The County was named for James Jackson, Revolutionary War Lieutenant Colonel, United States Senator, and later Governor of Georgia from 1798 to 1801.

The first settlers found this area inhibited by the Creek Indians in the north and the Cherokee Indians in the south. These two tribes lived in peaceful coexistence until around 1770 when a war occurred over a dispute regarding territory between the Locoda trail and the Tishmaugu (Mulberry) River. The Creeks won this battle under the leadership of Talitchlechee and his trusted brave, Umausauga. The Cherokees retreated northward to their own territory.

The first permanent settlement was started in January 1784 in the Groaning Rock section of Jackson County. William Dunson, a German immigrant, started this settlement on Little Sandy Creek a few miles southeast of the present day cities of Commerce and Nicholson.

By time the county was established in 1796, forty-seven people had moved to Groaning Rock. As more settlers moved into the area, the community expanded toward Yamtrahoochee (Hurricane Shoals).

The original County Seat was located in the southern part of Jackson County on the site of the Indian Village Thomocoggan because of the ample water from the Curry Creek and four free flowing springs. Thomocoggan was renamed Jefferson after Thomas Jefferson.

In 1796 Jackson County was about 1,800 square miles in size. However, from 1801 until 1914 portions were taken to form parts of the present counties of Clarke, Oconee, Madison, Gwinnett, Hall, Walton, Banks, and Barrow.

Topographic …

Jackson County is located on the upper fringes of the Piedmont Plateau section in the northeast quadrant of the State of Georgia and is bounded by Banks, Barrow, Clarke, Gwinnett, Hall and Madison counties. Its area is 342.4 square miles, or 218,963 acres of gently rolling ridges and valleys. Three small rivers traverse the County. They are the North Oconee, the Middle Oconee and the Mulberry Rivers, which are all apart of the Oconee River watershed.

Transportation…

Jackson County lies just 30 miles northeast of the perimeter highway I-285 that circles Atlanta, Georgia. It is also northeast of and contiguous to Gwinnett County (population 726,273), which is a heavily developed county. Gwinnett has recently constructed the Mall of Georgia, a large regional mall off Interstate I-85. The busy Interstate I-85 crosses the northern portion of Jackson County, with 5 exits and about 22 miles of interstate highway providing easy access for Atlanta Metro commuters. Major warehousing, distribution and

manufacturing facilities have located along the I-85 corridor and additional prospective facilities frequently consider Jackson County.

In addition, Jackson County also has major north-south highways such as U.S. 129 and U.S. 441, both of which pass through Athens. U.S. 441 runs from Knoxville, Tennessee to Florida. The County's largest municipalities, Commerce and Jefferson are located less than 20 miles from Athens-Clarke County. Athens-Clarke is the home of the University of Georgia, the State's flagship institution of higher learning. Rail service is available from both Norfork Southern and CSX.

The Jackson County Airport is currently being upgraded to a Category Three Airport Facility to accommodate corporate and general aviation, which is growing. Additionally, the airport is within three miles of I-85. Grant applications are on file to extend the runway an additional 900' to a total length of 5,000 feet to accommodate all types of corporate and private aircraft.

Commercial air service is available within a travel time of 1½ hours at Atlanta's Hartsfield-Jackson International Airport that is served by all major US airlines and major international carriers.

Population…

According to the 2000 U.S. Census, Jackson County is home to 41,589 people. However annual growth rates have exceeded 3.5% since 1990. A September, 2007 news release from the U. S. Census bureau ranks Jackson County, GA as Number 32 on the list of "100 Fastest Growing Counties in the U.S." 2007 population estimates project the current population is over 55,778. Official projections for 2010 are in the range of 65,000 and the 2020 estimate is about 100,000 to 120,000. The County's growth can be attributed to relatively modest land costs and a quality of life which is highly desirable. While the County rests only 60 miles from downtown Atlanta, it has retained its rural atmosphere.

Economic Condition & Outlook …

As the metropolitan Atlanta growth moves eastward, Jackson County experiences continual suburb development creating a demand for residential, commercial and industrial properties.

About 1,000 new parcels are being added to the tax roles each year. In addition to the strategic location, Jackson County benefits from a diversified mix of industries such as poultry production and processing, light industrial manufacturers, hospitality services, and retail outlet malls.

A recent article in the Atlanta Journal-Constitution interestingly points out that a majority of our residents also work within the County limits. It was estimated by the 2000 Census that as many as 52% of the County's population live and work in Jackson County. Consequently, the County retains its own economic identity instead of being dependent on the economy of the Greater Atlanta Metropolitan Area.

Toyota Industries of North America (TINA) made the decision to invest in Jackson County and build a $110 Million manufacturing facility (phase I) to produce automotive air conditioner compressors and employ approximately 120 people on a 100 acre site initially. Additionally, Toyota decided to co-locate a distribution center on an adjacent 50-acre site. Jackson County made significant commitments to improve roads, water and sewer infrastructure in order to secure the Toyota Project. The Toyota Project will repay the capital costs over a number of

years. However, this infrastructure will also open about 700 additional acres along the I-85 Corridor.

The Georgia Distribution Center in Braselton adjacent to I-85 has been initiated. This project is planned to develop in a series of phases. About 2 million square feet of regional warehousing/ distribution facilities are planned. Additionally, about 200,000 square feet of retail space is included in the plan.

Form of Government …

In a countywide referendum in November 1999, the voters approved amending the Jackson County Charter to establish a Commission and Manager form of government. The legislative and governing body for Jackson County is the five-member Board of Commissioners (BOC). The commission chairman is elected at-large in a countywide election. The four district commissioners must reside in their respective districts and are elected only by the voters within their geographical districts. Elections for BOC posts are for four year staggered terms, so as to provide continuity on the Jackson County BOC and hear from voters about issues every two years.

The BOC carries out its legislative duties by performing the following:

- Establishes local laws and policies by approving ordinances and resolutions.
- Appropriates funds and establishes funding levels and authorized staffing levels for county government operations.
- Adopts the Operating and Capital Budgets for the various county operations, services and projects.
- Levies property taxes, other taxes and establishes rates and fees for services to provide funding for Jackson County services.
- Works with citizen groups and individuals through open public meetings, public hearings, public workshops, citizen advisory committees and similar activities.
- Have legislative responsibilities for such actions as approving zoning actions, special licenses and permits, awarding contracts and bids, and other similar actions.
- Works to establish regular contact and maintain good working relationships with local, state and federal government officials.
- Finally, promotes the economic and social development of Jackson County.

The County Manager, appointed by the Board of Commissioners, is the head of the executive branch of Jackson County. The Manager sees to the administration of the budget, the ordinances, policies and directives of the BOC. There are 16 departments under purview of the manager.

- The Manager appoints the department directors and approves the hiring of all employees in accordance with the adopted personnel ordinance.
- The manager, with assistance of the Finance Director, sees to the administration of the Operating and Capital Budgets. He also sees that regular budget reporting occurs and that the annual independent audit is performed.
- The Manager over sees the purchasing processes and the proper disposal of old and surplus equipment.
- The Manager sees that regular reporting about the departments, services, projects and activities is provided to the BOC.

Municipalities…

Jackson County has nine municipalities, which make up about 37% (20,638) of the countywide population (55,778) according to the 2007 census estimates. The county seat is Jefferson (6,456), named for President Thomas Jefferson, which is located in the central part of the county.

Incorporated in 1909, Arcade is located along Highway 129 south of Jefferson. The first city government was dissolved and later reincorporated.

The western end of Jackson County is anchored by the towns of Hoschton and Braselton. Braselton was incorporated in 1916, but the town dates back to 1884. The Town of Braselton gained wide notoriety when movie star Kim Basinger and her associates purchased most of the community. Braselton is located in four counties.

The town of Hoschton was named for its early pioneer families. Four Hosch brothers operated saw mills and farms and in 1865 built a store at the crossroads of Hog Mountain and Gainesville Road. Hoschton was incorporated in 1891 and once bustled with banks, cotton gins, cotton oil mills and Gainesville-Midland Railroad traffic.

Commerce is the largest town in Jackson County. The settlement of Harmony Grove, as it was known earlier, dates back to 1810. The central business district did not form until the 1850s when business was centered along State and Cherry Streets now known as Athens and Clarkesville Roads. A railroad was established in 1876 and became a catalyst for commercial development. By 1904, the name of Harmony Grove was changed to Commerce to reflect the prosperity of the community. The City of Commerce (population 6,088), the most populous city in the county, has become a major shopping outlet center and is the service center for the three adjacent counties. Commerce is a full service municipal government and provides full utilities including electricity, gas, water and sewer.

Originally known as Thomocoggan, then Jeffersonville from 1805 to 1810, then Jeffersonton from 1810 to 1824 and finally Jefferson in 1824, this city is the oldest remaining city in Jackson County. In 1806, Jefferson was chartered as the official county seat with a population of 287. Many newcomers came to Jefferson on their migration westward.

Maysville is the second oldest town remaining in Jackson County and was incorporated in 1879. The town straddles the Jackson-Banks County line.

South of Commerce, the town of Cooper established a post office. The town was originally named for a large farm located in the area. When a railroad fuel stop was established in the town, the name was changed to Nicholson in honor of the man responsible for the fuel stop. In 1907, the town was incorporated with the depot as the official center. The “Great Depression” devastated the community of Nicholson, which was reincorporated in 1972.

Pendergrass was originally known as Garden Valley in the late 1700s and through most of the 1800’s until it was renamed to honor Franklin Lafayette Pendergrass, a prominent businessman who was a director of the Gainesville, Jefferson, and Southern Railroad. The town was incorporated in 1891 and has retained its depot which serves as the center of the city limits. The depot was recently refurbished as the Pendergrass Civic Center.

Talmo was first settled by a land grant to Stephen Whitmire in 1816 for 375 acres. Talmo is derived from the Creek Indian word “Talomeco,” meaning “home of Chief Tallassee. The first recorded settlers arrived around 1840. The town of Talmo was incorporated on

August 9, 1920. The charter was later relinquished but in the late 1980s the town was reincorporated.

Schools…

Jackson County has three public school systems. Jackson County School System provides accredited k–12 educational services on a countywide basis. The enrollment is about 6,915 students.

Two municipal systems also provide accredited services. The Jefferson municipal system has an enrollment of about 2,180 students. The Commerce municipal system has an enrollment of 1,460.

Student enrollment is growing on a countywide basis at about 700 students per year which is equal to adding enough students to fill about one standard elementary school per year.

Other Information…

The Historic Jackson County Courthouse was constructed in 1879 and is a prime example of the neoclassical architecture of that time. A clock tower was added in 1906, and renovations were completed in 1978. A new round of thorough renovations is scheduled to take place in 2008. The courthouse is one of the few examples of such architecture still used in Georgia.

Jackson County Courthouse
Jefferson, Georgia

The Georgia State High School Track and Field Championships originated and are still hosted in Jefferson, which has one of the top track facilities in the state.

Some of the festivals in Jackson County are the Daisy Festival (Nicholson) in May, Arts in the Park at Hurricane Shoals (Jackson County) in September and the Autumn Leaf (Maysville) in October.

Jackson County is also home to or closely situated to several renowned auto racetracks that draw racing fans from across the country and the world. These tracks include the Atlanta International Dragway in Commerce and Road Atlanta in Braselton.

Dr. Crawford W. Long made medical history as the doctor who discovered the use of ether as an anesthetic. He was practicing medicine in Jefferson when he made this revolutionary discovery and performed the first operation with an anesthetic.

Crawford W. Long Museum
Jefferson, Georgia

Recovery of 200 years of County History

What began as a two-week documents recovery and organizational project in the historical Jackson County Courthouse quickly grew into something more.

Begun in the early part of 2006, the Jackson County Historic Society began the task of recovering, restoring and reorganizing a massive amount of books, files, court documents and scattered loose papers that had for years been stored in the historic Jackson County Courthouse. Four months later, results can be seen and felt, as 99 file boxes, 10 tubes of maps, and 50 wrapped books were moved to the basement of the new courthouse for temporary storage.

In late June, the team opened a smaller vault beginning the process all over again, wrapping another 411 books and 18 more boxes of loose papers for storage.

Working closely with Linda Aaron, an archivist with the University of Georgia's Hargrett library, many documents will be restored, inventoried and indexed for future reference.

Dating back to a 1799 indenture between Samuel Park and Peter Chandler, the documents cover a range of areas, including a complete run of tax digests from 1907 to 1974, many of which have a listing in front of ex-confederate soldiers and their widows who were receiving a pension. Also included are minutes from early Superior Court meetings (hand-bound and hand –stitched) and a ledger which recorded the process and listing of those who had to register for selective services in 1917 for World War I.

Perhaps the greatest recovery though is that of an award-winning scrapbook, made by a committee of the county's citizens and chaired by Pat Bell in 1975 to document the county's history. Each town and the economic development of the county are recorded there.

The Jackson County Historic Society continues to work to preserve and restore documents of Jackson County's past. In 2007, the County was awarded a grant from the Association of County Commissioners of Georgia to aid in the preservation, classification, and storage of the many historically significant documents.

Document Recovery Project
Jackson County Courthouse
Jefferson, Georgia

THE JACKSON COUNTY SEAL ADOPTION

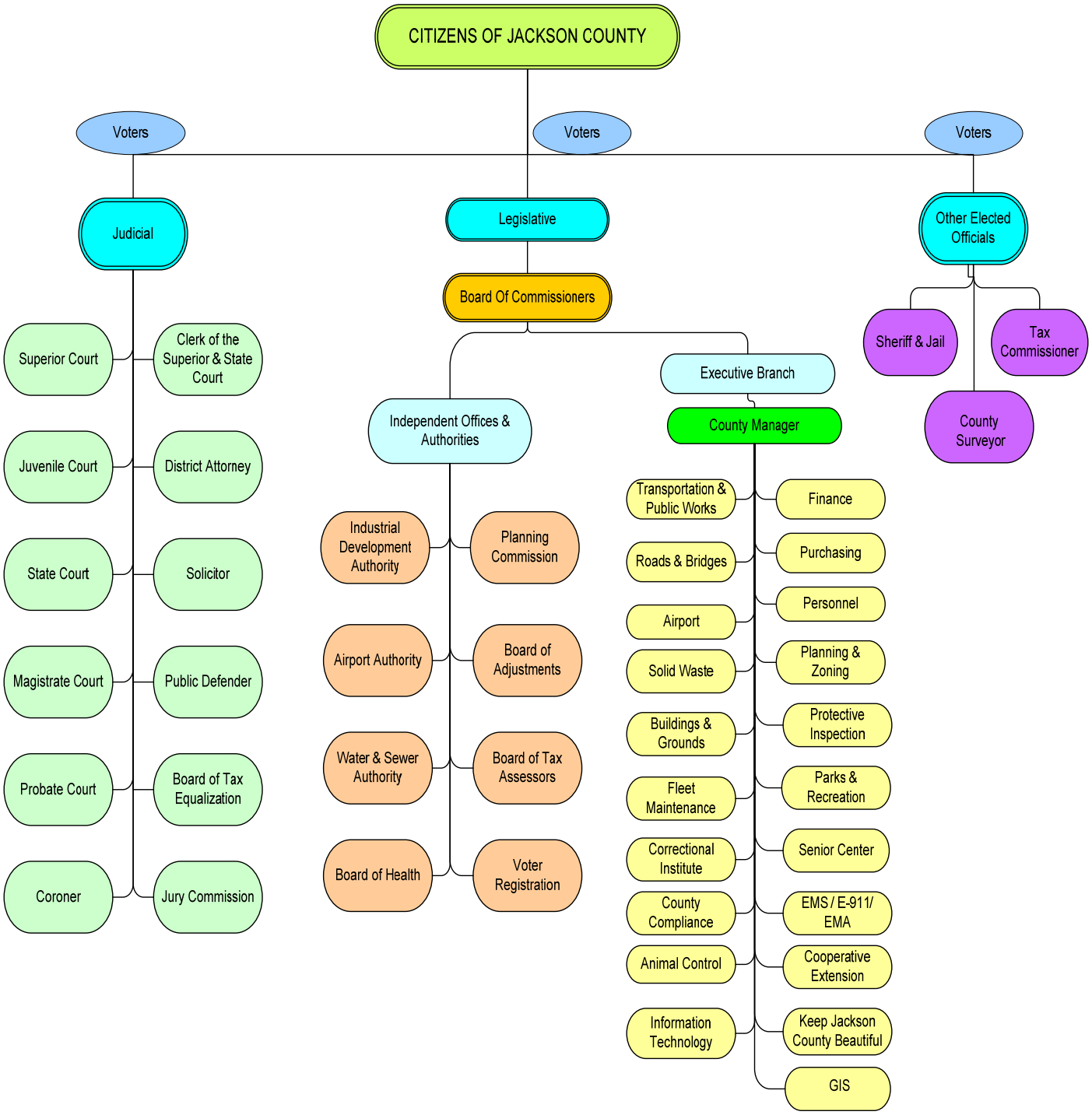
The Official Seal for Jackson County was adopted on October 23, 1975. In a called session, the Jackson County Board of Commissioners received a committee from the Beautification Through Conservation Committee. In attendance were Chairman H.W. Summerour, James S. Johnson, Thomas L. Howington, Attorney Ronald Hopkins, and Clerk Dean Wilbanks. Mr. Johnson presided over this meeting, being a director of the Oconee River Soil and Water Conservation District, a sponsoring organization for the Beautification Through Conservation Program in Jackson County. Mr. Charles Dawson, president of the Jackson County Chamber of Commerce, acted as spokesman for the Beautification Committee. Those present on this committee were Miss Lurline Collier, Mrs. Lamartine Hardman, III, and Mrs. Pat Bell. Mr. Dawson presented a proposal to the Board, requesting that they adopt the County seal and flag. Mr. Johnson gave a very impressive response by presenting the resolution and made the motion for the adoptions, seconded by Chairman Summerour and unanimously adopted: "that the Board today formally adopts the seal and flag as the Official Seal and Flag of Jackson County, Georgia and that a copy of the resolution be spread on the minutes."

COUNTY SEAL CONVEYS OUR HERITAGE - YESTERDAY, TODAY, AND TOMORROW

The Jackson County Seal designed by Mrs. Lamartine Hardman, III, represents the process of cultural change and value transition. It tells the story of many people concerned about a livable environment. With their knowledge, capabilities and skills, they will protect and properly use the air, the earth, and the water. Man and nature blend to provide jobs, schools, cultural opportunities and services...demand dimensions for decision making!

The Jackson County Seal is centered with a shield which represents faith. The home represents a family, the unit of society. The circle symbolizes completeness. The laurel, a symbol of achievement—victory. The color green, most prominent in nature, signifies growth. The white background indicates joy and satisfactions in partnership with people. To this day, the Jackson County Seal is still used as the official symbol of the County.

Jackson County Organizational Chart



Officials of
Jackson County

JACKSON County

BOARD OF COMMISSIONERS

COMMISSIONER	TERM
Pat Bell – Chairperson	January 2005 – December 2008
Thomas Crow – District 1	January 2005 – December 2008
Jody Thompson – District 2	January 2005 – December 2008
Bruce Yates – District 3	January 2006 – December 2009
Dwain Smith – District 4	January 2006 – December 2009

ADMINISTRATION

Darrell Hampton – County Manager

DEPARTMENT DIRECTORS

John Hulsey	**Finance**
Melanie Thomas	**Human Resources**
Len Bernat	**Purchasing**
Justin King	**Information & Tech.**
Ricky Sanders	**Parks & Recreation**
Scott Carpenter	**Public Development**
Joel Logan	**GIS**
Don Clerici	**Engineer/Project Mgmt.**
Steve Nichols	**Public Safety**
Cathy Johnson	**Chief Tax Assessor**
Tom Page	**Solid Waste**
Larry Guthrie	**Road Superintendent**
Johnny Weaver	**Correctional Institute**
Eugene Brogan	**Code Compliance**
Marty Rubio	**Maintenance Superintendent**
Donna Seagraves	**Public Defender**
Shirley Smith	**Senior Center**

JUDICIAL & OTHER ELECTED OFFICIALS

Camie Thomas	**Clerk of Court**
Rick Bridgeman	**District Attorney**
Billy Chandler	**Magistrate Court Judge**
Margaret Deadwyler	**Probate Court Judge**
Stan Evans	**Sheriff**
Donald Moore	**Solicitor General**
Jerry Gray	**State Court Judge**
David Motes	**Superior Court Judge**
Penn McWhorter	***Superior Court Judge Emeritus***
Bob Adamson	**Superior Court Judge**
Joseph Booth	**Superior Court Judge**
Don Elrod	**Tax Commissioner**
Keith Whitfield	**Coroner**

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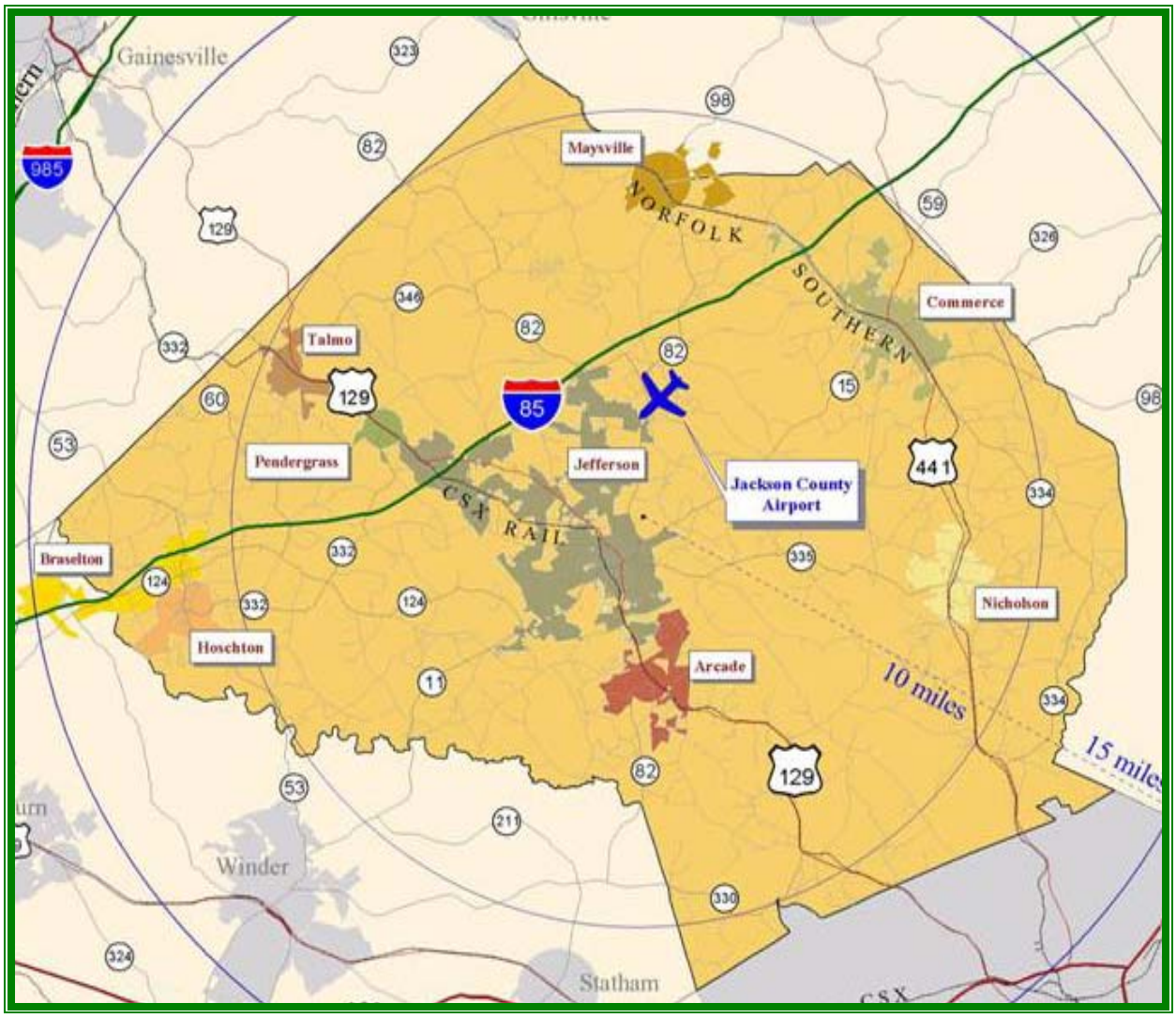
JACKSON COUNTY TOPOGRAPHIC MAP



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OPERATING BUDGET POLICIES:

1. Jackson County will strive to finance all current expenditures with current revenues. Even though legally allowable (see item #4), the use of prior year fund balance to finance current year expenditures will be avoided unless a majority of the Board of Commissioners approve the unusual use by resolution. The government will strive avoid budgetary procedures that balance current expenditures through the obligation of future resources. Jackson County will not use short-term borrowing to meet operating budget requirements.

2. The operating budget will provide for adequate maintenance of capital equipment and facilities as well as planning for their orderly replacement.

3. All Governmental Funds are subject to the annual budget process. Budgets will be prepared for Proprietary Funds (Enterprise and Internal Service) to establish fees and charges and to control expenses.

4. The annual operating budget must be balanced for all budgeted funds. Total anticipated revenues and other resources available, including prior year fund balance, must equal total estimated expenditures for each fund.

5. All budgets will be adopted on the basis of accounting used for financial reporting purposes with Generally Accepted Accounting Principles (GAAP). There are no differences between the basis of accounting and budgeting. Moreover, items such as depreciation and compensated absences are recorded only at the entity wide level and Jackson County prepares its budgets at the fund level. For governmental funds, revenues are credited when they become measurable and available and expenditures are charged against the budget when they become measurable, when a liability has been incurred, and the liability will be liquidated with current resources. For enterprise funds, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

6. Appropriations not spent during the fiscal year will lapse at year end. Therefore, they are not recorded as a reservation of the fund balance. Outstanding commitments are re-budgeted each year. They will be charged against the new year's budget when a liability has been incurred.

7. The budget shall be adopted at the legal level of budgetary control which is the fund/department level (i.e., expenditures may not exceed the total for any department within a fund). Transfers of appropriations within a Department shall require only the approval of the Finance Director. Any transfer of funds that changes the total amount budgeted for a department or that increase the

amount budgeted for salaries and benefits for a department shall require the approval of the Board of Commissioners in accordance with the enabling legislation. Department heads and management personnel are directed to operate within budget limitations to prevent "emergency" situations.

8. Jackson County will strive to include an amount in the General Fund budget approved by the Chair and Commission (i.e., a line item for contingencies) for unforeseen emergency operating expenditures. The amount of the contingency will be no more than 5% of the operating budget.

9. Jackson County will maintain a budgetary control system to ensure that purchases are not authorized if there are not sufficient funds in the budget to pay for them. The county will prepare timely financial reports comparing actual revenues and expenditures with budgeted amounts so that the Board of Commissioners, County Manager, department heads and other interested parties may monitor the adherence to the budget.

10. The operating budget shall be developed to control both the direct and indirect costs of programs and services whenever possible.

11. Jackson County shall comply with all state laws applicable to budget hearings, public notices, public inspection, and budget adoption.

12. It is expected that the revenues for Enterprise and Internal Service fund budgets shall be sufficient to pay the expenses of those funds. Excess revenues of Enterprise funds shall not be transferred to other funds unless authorized in the Annual Budget.

FUND RESERVE POLICIES:

1.0 Purpose:

The purpose of this policy is to establish and provide for the sound financial management of Jackson County's various designated reserves and to establish procedures for implementing the county's provisions regarding undesignated fund balance.

2.0 Undesignated Fund Balance:

2.1 Definition. Jackson County's undesignated fund balance as reported annually in the Financial Report represents potentially supplemental financial resources to the county which are available for subsequent expenditures. These are funds which have generally accrued through receipt of revenues in excess of those anticipated within a fiscal year as well as annual operating appropriations which have not been expended.

2.2 Purpose. The undesignated fund balance serves a number of stabilizing purposes. It represents a savings account or "rainy day fund" which is available for unforeseen emergencies, provides a cash flow cushion to offset the need for borrowing in anticipation of tax receipts, and provides evidence to Jackson County's bond holders and bond rating agencies of financial stability and credit worthiness.

2.3 Policy. It is the policy of Jackson County to maintain an undesignated fund balance approximately 20% of operating expenditures.

2.4 Deficits in Other Funds. Before applying the provisions of this policy, the Finance Director along with the County Manager shall make a recommendation to the Board of Commissioners to transfer funds from the General Fund to eliminate deficits in other funds of the primary government. The first step will be for the Finance Director to transfer funds to eliminate any amounts due to the General Fund from those other funds that cannot be repaid since there was a deficit in the funds. Then such additional funds necessary to eliminate the deficits shall be transferred to those funds. These transfers will serve to reduce the General Fund undesignated fund balance used in the computation in 2.5 below. Any deficit in the Solid Waste Disposal Facility enterprise fund should be reduced by the long-term portion of landfill closure/postclosure liability.

2.5 Computation of Fund Balance. On an annual basis upon receipt of the audit for the prior fiscal year, the Finance Director shall calculate the percentage of General Fund expenditures represented by the undesignated fund balance. This shall be calculated as follows: General Fund Expenditures plus Other Financing Uses shall be taken from The Statement of Revenues, Expenditures, and Changes in Fund Balance, Governmental Funds. Other financing uses shall be computed on a gross basis except that transfers to the Capital Projects Fund during the year shall be excluded from the amount of other financing uses. The unreserved/undesignated fund balance from Balance Sheet, Governmental Funds shall be divided by the total General Fund expenditures/uses.

2.6 Transfer or Appropriation of Undesignated Fund Balance. The Board of Commissioners may, by resolution, transfer amounts from Jackson County's undesignated fund balance to any designated reserve. Funds may also be authorized for expenditure from undesignated fund balance through Board of Commissioners appropriation.

2.7 Priority Uses for Fund Balance Surplus. Any surplus fund balance may be used for the purposes set forth below:

2.7.1 To increase designated reserves set aside to offset established or anticipated liabilities of the General Fund where existing reserves, if any, are insufficient.

2.7.2 To increase the designated reserve for improvements established below.

2.7.3 To increase other established capital reserves where such reserves may be insufficient to meet their purposes, as set forth below.

2.7.4 To increase Jackson County's appropriated contingency account to address unanticipated current year needs.

In general, undesignated fund balance should not be used to fund any portion of the on-going and routine year to year operating expenditures of the county. It should be used primarily to insure adequate designated reserves, to respond to unforeseen emergencies, and to provide overall financial stability.

3.0 Designated Fund Balance Reserves

There are hereby established the following designated reserves:

1. Capital Facilities Improvement Reserve.
2. Capital Equipment Improvement Reserves.
3. Fleet Equipment Reserve.
4. Credit reserve.

4.0 Capital Facilities Improvement Reserve

4.1 Purpose. The Facilities Improvement Reserve is established to provide potential sources of funding for the following purposes:

1. The purchase of capital assets.
2. Major maintenance of county assets such as building/maintenance and repairs.
3. Funding projects designed to reduce future year expenditures by enhancing operating efficiency or reducing costs.
4. Providing a potential source of funding for capital projects which otherwise might require the issuance of debt.

4.2 Funding. The Capital Facilities Improvement Reserve may be funded by direct annual appropriation in Jackson County's

operating budget, transfers from undesignated fund balance or other designated reserves, appropriation of unanticipated revenues received during any fiscal year, or transfers of unused or unneeded existing appropriations within Jackson County's operating budget.

4.3 Authority to Use and Withdraw. The Board of Commissioners must authorize the expenditure of these funds either as an element of the annual General Fund operating budget or through a separate appropriation resolution. Funds may be transferred from this reserve to other designated reserves or released to undesignated fund balance by BOC resolution. Funds may be transferred to a Capital Project Fund. Funds can then be expended from the Capital Projects Fund for items that have been included in a capital budget approved by Board of Commissioners resolution.

4.4 Amounts of Limits. No limitations are placed on the amount which may be carried in this reserve.

5.0 Capital Equipment Improvement Reserve

5.1 Purpose. The equipment Improvement Reserve is established to provide a potential source of funding for the following purposes:

1. The purchase of capital assets.
2. Major maintenance and replacement of County assets such as major computer hardware/peripherals and software upgrades.
3. Funding projects designed to reduce future year expenditures by enhancing operating efficiency or reducing costs.
4. Providing a potential source of funding for capital projects which otherwise might require the issuance of debt.

5.2 Funding. The Capital Equipment Improvement Reserve may be funded by direct annual appropriation in Jackson County's operating budget, transfers from undesignated fund balance or other designated reserves, appropriation of unanticipated revenues received during any fiscal year, or transfers of unused or unneeded existing appropriations within Jackson County's operating budget.

5.3 Authority to Use and Withdraw. The Board of Commissioners must authorize the expenditure of these funds either as an element of the annual General Fund operating budget or through a separate appropriation resolution. Funds may be transferred from this reserve to other designated reserves or released to undesignated fund balance by BOC resolution. Funds can then be expended

from the Capital Project Fund for items that have been included in a Capital budget approved by Board of Commissioners resolution.

5.4 Amount of Limits. No limitations are placed on the amount which may be carried in this reserve.

6.0 Fleet Equipment Reserve

6.1 Purpose. The Fleet Maintenance Reserve is designed to help support the regular replacement of vehicles and equipment maintained by Jackson County's Fleet Maintenance. In addition, this reserve may be used to replace any vehicles and equipment subject to an uninsured loss.

6.2 Funding. The Fleet Equipment Reserve may be funded by direct annual appropriation in Jackson County's operating budget and through transfers from undesignated fund balance or other designated reserves. In addition, the proceeds from the sale of surplus vehicles and equipment shall be placed in reserve.

6.3 Authority to Use. The Board of Commissioners must authorize the use of this reserve through an appropriation resolve.

6.4 Amounts and Limits. No limitations are placed on the amount which may be carried in this reserve.

7.0 Credit Reserve

7.1 Purpose. The Credit Reserve is established to assist the County in continuing its normal operations without increasing the tax rate or by reducing tax rate increases. As such, this source may be used to fund any appropriate County expenditure.

7.2 Funding. The Credit Reserve may be funded by direct annual appropriation and through transfers from undesignated fund balance or other reserves.

7.3 Authority to Use. The Board of Commissioners must authorize the use of this reserve through an appropriation resolution.

7.4 Amounts and Limits. No limitations are placed on the amounts which may be placed in this reserve.

8.0 Other Provisions

8.1 Creation of New Reserves. The Board of Commissioners may, at their discretion, create such other reserve funds as shall be deemed advisable. Such reserves shall be created by BOC

resolution which shall include a statement as to the intent and purpose of the fund, the funding mechanism, and the authority to use and withdraw from the fund.

8.2 Elimination of Reserves. The Board of Commissioners may, by BOC resolution, eliminate any existing reserve. At the time such reserve is eliminated, the BOC shall either transfer any remaining balance to another designated reserve or undesignated fund balance or appropriate the remaining balance within the reserve to be used for the purpose for which the reserve was established, or for any other purposes designated by the Board of Commissioners.

8.3 Administrative Responsibilities. The Finance Director shall be responsible for monitoring Jackson County's various reserves and for insuring that this policy is adhered to. The County Manager is authorized to make recommendations to the BOC on the use of reserve funds both as an element of the annual operating budget submission and from time to time throughout the year as needs may arise.

8.4 Annual Report. The Finance Director and Manager shall annually submit a report to the Board of Commissioners outlining the status of Jackson County's various reserves. Prior to the issuance of the comprehensive annual financial report the Manager and Finance Director will make a recommendation to the Board of Commissioners regarding the disbursement of funds in excess of the 20% target to the designated reserves as defined in Section 3.0. Once the Board has taken legislative action on the recommendations of the Manager and Finance Director, a formal report shall be submitted within thirty (30) days of the receipt of the annual financial audit. The Finance Director and Manager may also, at his or her discretion, provide partial or complete status reports at other times to the Board of Commissioners.

REVENUE ADMINISTRATION POLICIES:

1. Jackson County will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source. The revenue mix should combine elastic and in-elastic revenue sources to minimize the effect of an economic downturn.

2. Jackson County will estimate its revenues by an objective analytical process that strives to avoid estimates that are not achievable.

3. Jackson County will follow a policy of paying for services with user charges when possible to reduce the reliance on taxes and other general revenue sources.

4. Jackson County will aggressively seek public and private grants, contracts, and other outside sources of funding projects when appropriate.

5. Jackson County will establish the levels of all user charges based on an analysis of the cost of providing the services. User charges will be re-evaluated annually.

6. Jackson County will set fee charges for each Enterprise and Internal Service Fund at a level that fully supports the total direct and indirect cost of the activity. Indirect costs include the cost of annual depreciation of capital assets and requirements for future capital costs.

ACCOUNTING, AUDITING, & FINANCIAL REPORTING:

1. An independent audit in compliance with Generally Accepted Audit Standards will be performed annually by a qualified external auditor in accordance with GA Code 36-81-7.

2. Jackson County Government will prepare a Comprehensive Annual Financial Report in accordance with Generally Accepted Accounting Principles (GAAP).

3. Jackson County will strive to prepare the Comprehensive Annual Financial Report to meet the standards of the GFOA Certificate of Achievement in Financial Reporting Program.

4. Jackson County will establish and maintain a high degree of accounting practice. Accounting systems will conform to Generally Accepted Accounting Principles (GAAP).

5. Jackson County will maintain accurate records of all assets to insure a high degree of stewardship of public property.

6. Jackson County will develop an ongoing system of financial reporting to meet the needs of the governing authority, the manager, department heads, and the general public. The reporting systems will promote budgetary control and comparative analysis.

7. Jackson County shall review billings related to the various properties in the name of Jackson County Industrial Development Authority on behalf of private entities to be sure that all entities are paying the correct amount of property tax.

   When industrial revenues bonds have been issued on behalf of a private entity and their property has been placed in the name of the Jackson County Industrial Development Authority, this review shall include determining whether a tax abatement agreement has been entered into or not. If not, then the review shall determine that the private entity has been billed for the full amount of the property taxes for the year.

   Where tax abatement agreements have been entered into with those companies, this review shall include ensuring that the terms of the abatement have been followed correctly in determining the property values to be taxed for the year.

   It will also include ensuring that when such abatement agreements or industrial revenue bonds expire, that the properties in question are transferred back into the name of the private entity and have been included in the digest valuation for the appropriate year property taxes so that the proper billing will be made.

DEBT POLICIES:

1. Jackson County will confine long-term borrowing to capital improvements and moral obligations.

2. Jackson County will not use short-term debt for operating purposes.

3. Jackson County will follow a policy of full disclosure on every financial report and bond prospectus.

4. General obligation debt will not be used for enterprise activities.

5. Enterprise Fund debt will be used only when revenues are sufficient to satisfy operating expenses and debt service requirements.

6. Jackson County will limit the use of lease purchase and other short-term debt when possible.

INVESTMENT POLICIES:

1. Jackson County will maintain a program of investing all government funds under the direction of the Manger or designee.

2. The investment program shall be operated based on the following principles in the order listed.
   A. Legality – all investments comply with state and local laws.
   B. Safety – principal is protected from loss with secure investment practices and collateralization.
   C. Liquidity – investments are readily convertible to cash when needed without losses; and
   D. Yield of Return on Investment – earnings are maximized without diminishing the other principles.

3. The investment program shall comply with all Georgia laws and federal/state regulations for investing public funds and safekeeping/security requirements.

4. The investment program should use a competitive selection process for investments in excess of 30 days. Investments should only be placed with qualified financial institutions.

5. The investment program should provide for a system of internal control over investments and timely financial reporting over investing activities.

6. All investments shall be made with consideration for environmental and human rights impact.

PURCHASING POLICIES:

1. It is the intent of the governing authority of Jackson County, Georgia to establish uniform regulations and procedures to provide for an efficient and fiscally responsible system for the purchase of materials and services necessary for the effective operations of the county. The administration of this system will comply with the highest ethical and fiscal standards and applicable laws.

2. The Manager shall be responsible for the operation of Jackson County's purchasing system.

3. All departments and agencies of Jackson County must utilize competitive bidding procedures as specified in an ordinance adopted by the Commission.

4. Bids will be awarded on a nondiscriminatory basis with appropriate efforts to include local and minority businesses.

5. Jackson County will strive to obtain the highest quality of goods and services for the most economical costs. Bulk purchases, quantity discounts, standardization of common items, and other approaches will be used to economically acquire goods and services.

6. The Purchasing Department shall have full authority to question the quality to question the quality, quantity, and type of commodity or service requisitioned to assure that the best interest of the County are served. However, the Purchasing Department shall not alter or in any way change technical requirements stated on the requisition.

7. The Purchasing Department shall have the authority to require a performance bond, before entering a contract, in such amount as it shall find reasonably necessary to protect the best interests of the County.

8. The Purchasing Department shall not receive any benefit or profit from any contract or purchase made by the County.

9. Other than advertising novelties, acceptance of gifts at any time shall be prohibited. No County employee shall become obligated to any vendor and shall not conclude any County transaction from which they may personally benefit directly or indirectly.

10. The Purchasing Department shall strive to maintain strong professional and cooperative relationships with vendors and also with those who have a desire to meet the quality, service, and price needs of the County.

11. All qualified bidders shall be given equal opportunities and terms to quote on a specified item.

12. The Purchasing Department shall not knowingly issue a purchase order when there is a conflict of interest. All known or suspected conflicts of interest shall be referred to the County Attorney, whose opinion shall be final in the absence of any specific instructions from the County Manager of County Commissioners. The issuing authority shall document such instructions.

13. The Purchasing Department shall have the authority to place Vendors on the Ineligible Vendor List for a period of Two (2) Years if the Vendor submits a bid in bad faith, willfully, or repeatedly breaches a contract with the County, or establishes a pattern or practice of unethical or immoral business practices.

BUDGET DEVELOPMENT PROCESS

Public budgeting is a mystery to most people. They are aware that the County Manager proposes a budget to the Board of Commissioners and that the Board of Commissioners makes decisions on taxes, and regarding which programs will receive financial support. The Budget Development Process begins when the Finance Department prepares a budget calendar. That calendar is sent to directors, supervisors, and coordinators. It establishes essential deadlines and tells who must do what, when. The calendar also guides the development of the budget and complies with the budget policy, as well as other policies of the Board.

In preparation for the FY08 operating budget, a request for FY08 budget information was sent to each department head and elected official on April 6, 2007. A budget manual was included with the memo along with a budget worksheet showing expenditures by line item with three years historical, 2007 appropriated budget, year to date actual and a blank request column for FY08. The budget manual also included a copy of Jackson County's strategic principles as set forth by the Board of Commissioners and County Manager; copies of the forms that were to be submitted for missions, goals, and objectives; performance measures; significant issues facing the department in FY08; requests for additional personnel; and project data sheets for capital expenditures.

Instructions and samples were included with each form as well as a copy of each department's budget information as included in the Fiscal Year 2007 Budget Document. Each department was requested to provide justification for any line item requests that increased over the approved FY07 budget. Detailed information was also requested for line items such as travel and training, dues, maintenance contracts, operating leases, computers and software, vehicles, overtime and additional or redeployed positions.

All agencies of the government were requested to submit their FY08 requests for appropriations, to the Finance Director, on or before May 7, 2007, so that a budget could be prepared.

Budget work sessions were held with each department head, elected official and independent agency that made an appropriations request. Representatives from the Finance department and the County Manager were present at each of the work sessions. Line items were reviewed by comparing historical expenditures and departmental knowledge of cost estimates to maintaining current levels of service and or making improvements to those services. Current 2007 funds available were also reviewed in an effort to utilize 2007 funding to reduce or eliminate additional funding in 2008. The overall FY08 budget request was reduced during this process.

The budget was prepared by fund, function, department, and line item. It included information on past years', current year estimates, and requested appropriations for the next fiscal year. The Finance Director prepared estimates for the current and proposed fiscal year for all funds. Expenditure estimates for the current and proposed fiscal year were initially prepared by the responsible department head; however, all budget estimates were then reviewed by the County Manager who made the final decision regarding the proposed budget.

After all funding requests had been reviewed, all departments were totaled by fund and revenues sources and were reviewed to estimate a tax millage rate required to fund those totals.

The proposed budget was presented to the government's Board of Commissioners for review on September 8-9th, 2007. The government's Board of Commissioners held three public hearings and subsequently added to, subtracted from, or changed appropriations. The Finance Department was given the task of reducing the proposed budget to avoid a substantial increase in the property tax millage rate. Estimated revenues, other than property tax, contingency fund allocations and various line items were revisited and adjusted accordingly by the Finance Director and the County Manager. After all adjustments had been made and a preliminary millage rate determined, the adjusted proposal was then submitted to the County Manager for his review and approval.

All required newspaper advertisements were made in the Jackson County newspaper designated for legal advertisements and public meetings were held according to State budget law.

The final proposed FY08 budget was adopted by the Jackson County Board of Commissioners on October 4, 2007 during a called meeting, which was also open to the public. The approved FY08 budget was entered in the County's financial program and a copy of each department's approved budget was distributed to them.

Budget adjustments during the year may be required due to situations that were unforeseen prior to the adoption of the budget. Department heads may request budget adjustments through the Finance Office provided that the budget adjustment does not increase the overall budget for that department. Any additional budget adjustments for an overall dollar increase must be approved by the Jackson County Commission.

2008 BUDGET SCHEDULE

1. 09/10/2007 Deliver to the newspaper, by noon, “Notice of Availability of Proposed Budget”. This notice is required by OCGA 36-81-5(d) to be done during the week that the Proposed Budget is submitted to the Board of Commissioners.

2. 09/10/07 Submit Proposed Budget and Preliminary Millage Rate at BOC meeting for adoption.

3. 09/12/07 “Notice of Availability of Proposed Budget” appears in the newspaper.

4. 09/10/07 Deliver to newspaper, by noon, “Five Year History”.

5. 09/12/07 “Five Year History” appears in newspaper.

6. 09/17/07 Deliver to newspaper, by noon, notice of meeting to set budget and millage rates for BOC, BOE and Fire Districts.

7. 09/19/07 Notice of meeting to adopt budget and set millage rates appears in Newspaper.

8. 09/21/07 Two meetings held to receive public comment of proposed budget; 10:00 a.m. and 6:00 p.m.

9. 09/28/07 Public meeting held to receive public comment of proposed budget at 8:30 a.m..

10. 09/28/07 Tax Commissioner processes tax digest and delivers to the State.

11. 10/01/07 Copies of Budget sent to management team, governing body, and media.

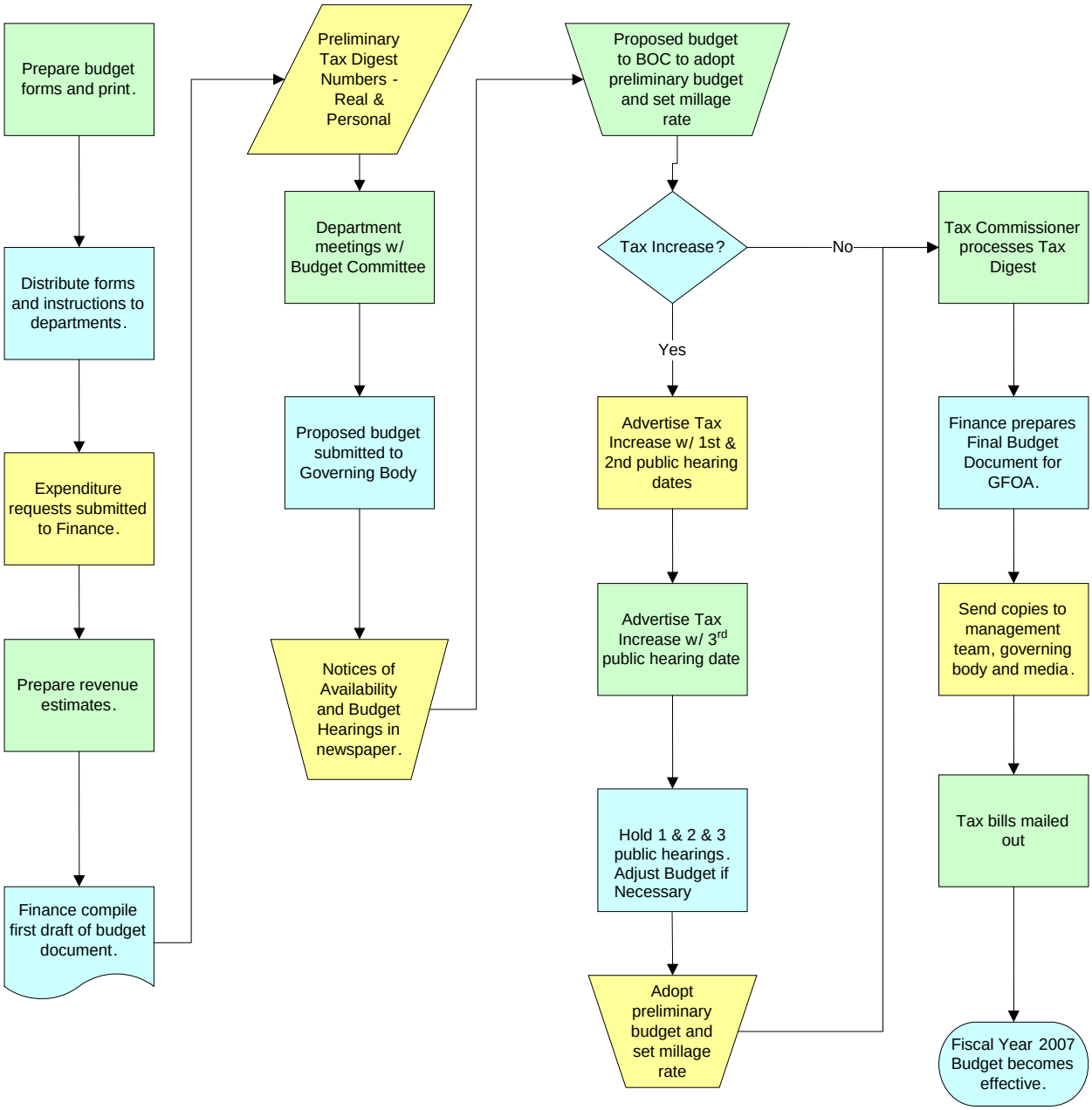
12. 10/04/07 Meeting at 9:00 a.m. to adopt budget and set millage rates for FY2008 budgets

13. 10/19/07 Tax bills are mailed out.

14. 12/19/07 Payment of tax bills is due.

15. 01/01/08 Fiscal Year 2008 Budget becomes effective.

Budget Process Flow Chart



Jackson County Government FY 2008 Budget Calendar		
Date	**Budget Process**	**Person/Department Responsible**
Tuesday, August 7, 2007 through Wednesday, August 22, 2007	Budget Committee meets as needed with various Department Directors, Elected Officials, and Independent Agencies to discuss their respective budget requests.	Finance Department
Monday, September 10, 2007	Five-year history and notice of availability is sent to newspaper by noon for publishing.	Finance Department
Monday, September 10, 2007	Submit Proposed Budget and preliminary Millage Rate at BOC meeting for adoption	Board of Commissioners County Manager Finance Department
Wednesday, September 12, 2007	Five-year history to appear in newspaper with notice of tax increase to appear for Jackson County and Fire Departments.	Board of Commissioners County Manager Finance Department
Wednesday, September 19, 2007	Second notice of tax increase appears in newspaper.	Finance Director
Friday, September 21, 2007	Public Hearings at 10:00 a.m. and 6:00 pm on tax increase – two meetings.	Board of Commissioners County Manager Finance Director
Friday, September 28, 2007	Public meeting at 8:30 a.m. to hear final discussion of tax increase.	Board of Commissioners County Manager Finance Director
Friday, September 28, 2007	Tax Commissioner processes tax digest and delivers to State.	Tax Commissioner Finance Director
Thursday. October 4, 2007	Meeting at 9:00 a.m. to adopt FY 2008 budget and set millage rates.	Board of Commissioners County Manager Finance Director
Thursday, October 4, 2007 - Friday, December 28, 2007	Finance Department prepares budget document for GFOA.	Finance Department
Friday, October 19, 2007	Tax bills mailed out.	Tax Commissioner
Wednesday, December 19, 2007	Payment of tax bills due.	Tax Commissioner
Monday, January 1, 2008	Fiscal Year 2008 Budget becomes effective.	Finance Department

2 0 0 7

JANUARY						
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30	31					

BUDGETING AND ACCOUNTING CONTROLS:

As the chief financial officer for Jackson County, the Finance Director is responsible for establishing and maintaining internal controls to ensure that the assets of the county are protected from loss, theft, misuse, and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and that the valuation of costs and benefits requires estimates and judgments by management.

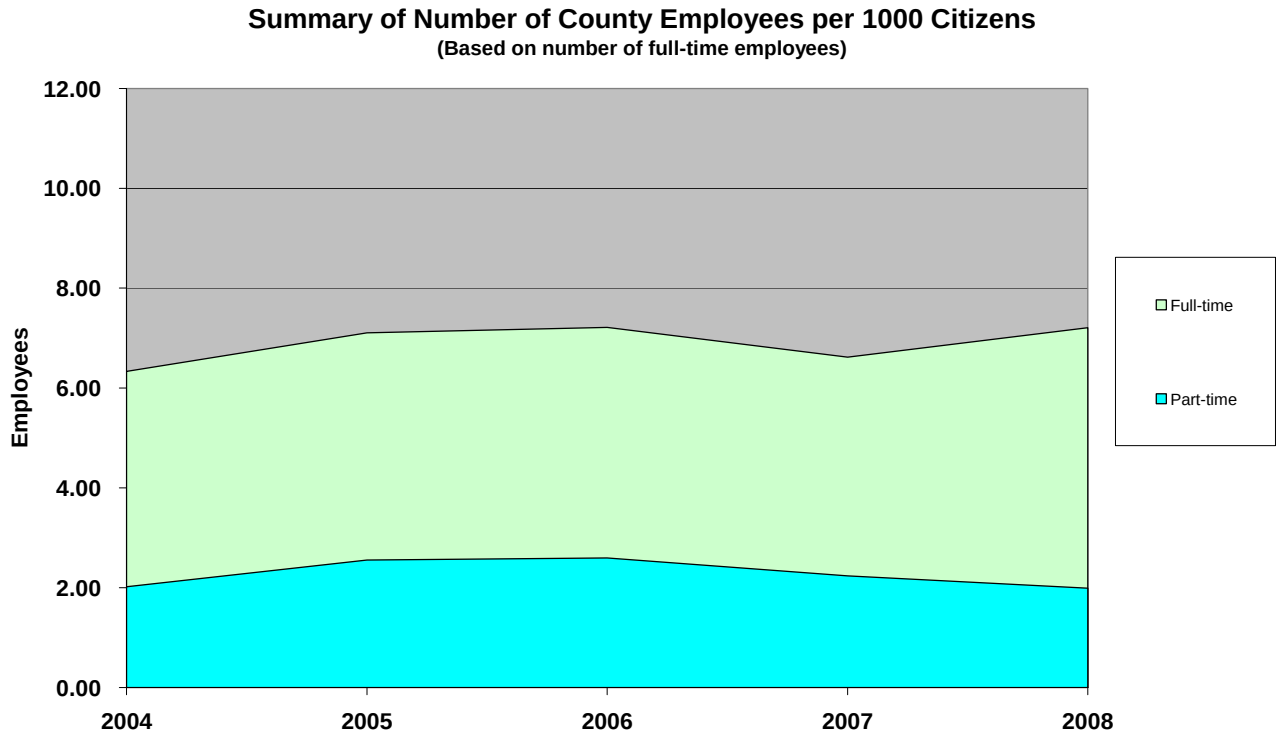
As a recipient of federal and state financial assistance, the government is also responsible for ensuring that adequate internal controls are in place to assure compliance with applicable laws and regulations related to those programs. Thus internal controls are subject to periodic evaluation by management.

In addition, the county maintains budgetary controls to ensure compliance with the annual appropriated budget approved by the Jackson County Commission. Annual appropriated budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund, debt service fund, and all special revenue funds. Annual operating budgets are not legally required for enterprise funds, but are prepared for use in planning, control, and evaluation purposes. Budgetary control is essential to ensure high-quality financial management, and that the county has established a tradition of balanced budgets and good budgetary control. Budgets are prepared for all fund types. For each fund, financing sources are identified for all expenditures/ expenses. The level of budgetary control (the level at which expenditures cannot legally exceed the approved budget) is established at the department level. Appropriated amounts lapse at year end and are generally re-appropriated as part of the following year's budget.

PERSONNEL SUMMARY

Jackson County is committed to a level of excellence in the quality and delivery of all programs and services. In the FY 2008 Approved Budget, 513 (402 full time and 111 part-time) employees are approved to meet the daily needs of our citizens and visitors. These employees will landscape our parks, fight fires, make our roads safe and provide a myriad of other services to ensure Jackson County continues to be one of the best managed and most livable counties in Georgia and the nation.

From a management standpoint, these services are grouped into functional areas: General Government, Public Safety, Court System, Public Works, Health & Welfare and Parks & Recreation. Each of these areas includes departments as needed to provide the necessary supervisory support in the development and delivery of related programs and services.



Although the population of Jackson County did not grow appreciably through most of the 20th Century, beginning in the 1990's, unprecedented commercial and residential development began. Based on development potential in commercial and residential zones, continued development and population growth is forecasted for the future. In 2007, the United States Census Bureau rated Jackson County as the 32nd fastest growing county (by percentage) in the United States. County staff will be called upon to provide not only the current level and types of services, but to respond to the heightened expectations of our new citizens and visitors who commute to Atlanta to work or to enjoy leisure activities. As the County grows so must the County staff to ensure the uninterrupted provision of quality-driven programs and services.

This summary is based on the number of employees in each area. It is not converted to a full –time equivalent (FTE) measurement.

FY 2008 Approved Budget Staffing Summary:

Several additional employees were hired after the adoption of the FY 2007 budget. Full-time positions have increased by 12 primarily due six positions being added within the court system and six other specialized positions added among five other departments. Also, fifteen additional positions, which will be phased in during 2008, were approved for the Sheriff's Department. In addition for 2008, the Magistrate Court will receive one clerk, the Purchasing Department will receive one buyer, and the Human Resources Department will receive one generalist.

It should be noted that several other positions were approved and added between the time the Board of Commissioners adopted the FY 2007 budget in September, 2006 and the beginning of the 2007 fiscal year, therefore accounting for any difference in the total number of employees counted for the 2007 budget year.

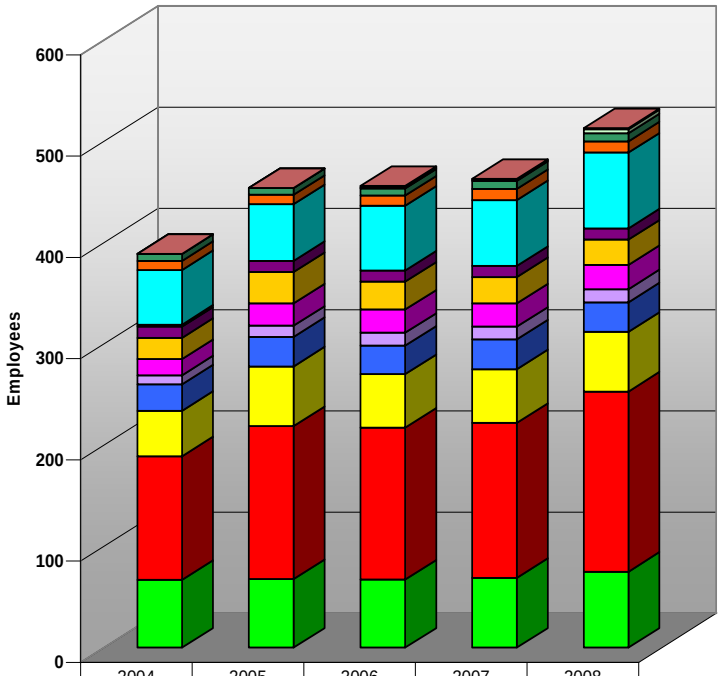
Part-time positions have decreased by 8 for a total of 109.

The following list reflects a large percentage of the changes during FY 2007 and or budgeted in FY 2008.

POSITIONS ADDED IN 2007 AND 2008

No.	Department	Position	Approx. Impact to Salary and Benefits Expenditures
	Full-time Positions		
	Added or Approved in 2007		
1	Tax Assessor	(1) Commercial Property Appraiser	$ 36,217
2	Buildings & Grounds	(1) HVAC Technician Apprentice	32,616
3	IT	(1) Systems Administrator	56,074
4	IT	(1) Network Administrator	51,208
5	GIS	(1) Manager	70,523
6	Clerk of Courts	(2) Deputy Clerks	59,519
7	Victim's Assistance	(1) Manager	41,232
8	Solicitor	(1) Investigator	33,687
9	Solicitor	(1) Secretary	31,179
10	Solicitor	(1) Prosecutor	59,280
11	Project Management	(1) Contract Administrator	43,110
	Budgeted for 2008		
1	Sheriff's Department	(15) Fifteen positions to be phased in	291,484
2	Magistrate Court	(1) Clerk	37,000
3	Purchasing	(1) Buyer	32,433
4	Human Resources	(1) Generalist	40,986
	Total FY 2008 Impact		**$ 916,548**

Personnel Summary by Function (2004 – 2008)



	2004	2005	2006	2007	2008
EMERGENCY MANAGEMENT AGENCY	-	-	1.5	1	1
ENGINEERING	-	-	1	1	4
PLANNING & ZONING	7	6.7	7	8	8
PROTECTIVE INSPECTION	9	9.3	10	11	11
EMERGENCY SERVICES/AMBULANCE	54	56	64	65	75
TRANSPORT	2	-	-	-	-
SENIOR CENTER	11	11	11	11	11
E-911	21	31	27.5	26	25
PARKS & RECREATION	16	22	23	23	24
HEALTH & WELFARE	9	11	12.75	12.5	13
PUBLIC WORKS	26	29.25	28	29.5	29
COURT SYSTEM	45	59	53	53	59
PUBLIC SAFETY	122	151	150	153	178
GENERAL GOVERNMENT	67	67.75	67.25	69	75

YEAR	2004	2005	2006	2007	2008
TOTAL	389	454	456	463	513

NOTE: Total includes full-time and part-time employees. The decimal places shown on some departments are due to employees supervising or working with more than one department.

JACKSON COUNTY, GEORGIA
SUMMARY OF NUMBER OF COUNTY EMPLOYEES

	2004 Full-time	2005 Full-time	2006 Full-time	2007 Full-time	2008 Full-time	2004 Part-time	2005 Part-time	2006 Part-time	2007 Part-time	2008 Part-time
GENERAL GOVERNMENT										
GOVERNING BODY	1	1	1	1	1	5	5	5	5	5
COUNTY MANAGER	3	2	1.75	2	2	1	1	0	0	0
FINANCIAL ADMINISTRATION	6	7	7	8	8	1	0	0	0	0
HUMAN RESOURCES	1.5	1.25	2	2	3	3	3	0	0	0
INFORMATION TECHNOLOGY	1	2.25	3	3	5	1	0	0	0	0
TAX ASSESSORS	9	9	10	11	12	3	4	3	3	3
TAX COMMISSIONER	8	9	10	10	10	1	0	0	0	0
BOARD OF REGISTRARS	2	2	2	2	2	3	4	4	4	4
COUNTY EXTENSION	1	1	1	1	2	3	3	3	3	2
PURCHASING	1.5	2.25	2	2	2	1	0	0	0	0
CODE ENFORCEMENT	4	4	3	3	3	0	0	0	0	0
BUILDINGS AND GROUNDS	7	7	8.5	8	9	0	0	0	1	1
GRAPHIC INFORMATION SYSTEMS	0	0	0	0	1	0	0	0	0	0
TOTAL GENERAL GOVERNMENT	**45**	**47.75**	**51.25**	**53**	**60**	**22**	**20**	**15**	**16**	**15**
PUBLIC SAFETY										
SHERIFF	48	67	66	69	87	4	5	4	4	3
JAIL	30	40	41	41	48	2	2	2	2	3
CORONER	0	0	0	0	0	3	3	3	3	3
CORRECTIONAL INSTITUTE	33	32	31	31	31	1	1	1	1	1
ANIMAL CONTROL	1	1	2	2	2	0	0	0	0	0
TOTAL PUBLIC SAFETY	**112**	**140**	**140**	**143**	**168**	**10**	**11**	**10**	**10**	**10**
COURT SYSTEM										
CLERK OF COURT	8	8	10	10	13	3	3	4	4	2
STATE COURT	2	2	2	2	2	0	0	0	0	0
PROBATE COURT	3	3	3	3	3	1	1	1	1	2
SUPERIOR COURT	0	0	0	0	0	6	9	9	9	9
JUVENILE COURT	0	0	4	4	5	0	0	0	1	0
DISTRICT ATTORNEY	6	6	9	9	9	4	3	3	3	2
VICTIMS' ASSISTANCE	1	1	1	1	2	0	0	0	0	0
SOLICITOR - STATE COURT	3	3	3	3	6	0	0	0	0	0
MAGISTRATE COURT	3	3	3	3	4	1	0	0	0	0
PUBLIC DEFENDER	3	3	0	0	0	1	0	1	0	0
COURTHOUSE SECURITY	0	0	0	0	0	0	14	14	0	0
TOTAL COURT SYSTEM	**29**	**29**	**35**	**35**	**44**	**16**	**30**	**32**	**18**	**15**
PUBLIC WORKS										
ROAD DEPARTMENT	19	20	19	18.5	17	0	0	0	0	0
ENGINEERING/PROJECT MANAGEMENT	1	2	0	0	1	0	0	0	0	0
FLEET MAINTENANCE DEPARTMENT	5	5	6	7	8	1	2	3	3	2
AIRPORT	0	0.25	0	1	1	0	0	0	0	0
TOTAL PUBLIC WORKS	**25**	**27.25**	**25**	**26.5**	**27**	**1**	**2**	**3**	**3**	**2**

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HEALTH & WELFARE										
TRANSPORT	0	2	1.5	1.5	2	0	0	0	1	1
KEEP JACKSON BEAUTIFUL	1	1	0.25	0	1	0	0	0	1	0
SOLID WASTE	4	4	4	4	4	4	4	5	5	5
TOTAL HEALTH & WELFARE	**5**	**7**	**5.75**	**5.5**	**7**	**4**	**4**	**5**	**7**	**6**
PARKS & RECREATION										
HURRICANE SHOALS	1	1	1	1	1	5	4	5	5	5
PARKS AND RECREATION	6	7	7	7	7	4	10	11	10	11
TOTAL PARKS & RECREATION	**7**	**8**	**8**	**8**	**8**	**9**	**14**	**16**	**15**	**16**
E-911	**15**	**19**	**14.5**	**13**	**13**	**6**	**12**	**12**	**13**	**12**
EMERGENCY MANAGEMENT AGENCY	**0**	**0**	**0.5**	**0**	**0**	**0**	**0**	**0**	**1**	**1**
EMERGENCY SERVICES/AMBULANCE	**30**	**30**	**30**	**31**	**41**	**24**	**26**	**28**	**34**	**34**
CODE ENFORCEMENT - INSPECTIONS	**9**	**9.3**	**10**	**11**	**11**	**0**	**0**	**0**	**0**	**0**
PLANNING & ZONING	**6**	**5.7**	**7**	**8**	**8**	**1**	**1**	**1**	**0**	**0**
ENGINEERING	**0**	**0**	**1**	**1**	**4**	**0**	**0**	**0**	**0**	**0**
SENIOR CENTER	**10**	**11**	**11**	**11**	**11**	**1**	**0**	**0**	**0**	**0**
TRANSPORT	**2**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL EMPLOYEES	**295**	**334**	**339**	**346**	**402**	**94**	**120**	**122**	**117**	**111**
Employees per 1000 citizens	**6.33**	**7.11**	**7.21**	**6.62**	**7.21**	**2.02**	**2.55**	**2.60**	**2.24**	**1.99**

TOTAL BY FUNCTION	**2004**	**2005**	**2006**	**2007**	**2008**
GENERAL GOVERNMENT	67	67.75	67.25	69	75
PUBLIC SAFETY	122	151	150	153	178
COURT SYSTEM	45	59	53	53	59
PUBLIC WORKS	26	29.25	28	29.5	29
HEALTH & WELFARE	9	11	12.75	12.5	13
PARKS & RECREATION	16	22	23	23	24
E-911	21	31	27.5	26	25
EMERGENCY MANAGEMENT AGENCY	-	-	1.5	1	1
EMERGENCY SERVICES/AMBULANCE	54	56	64	65	75
PROTECTIVE INSPECTION	9	9.3	10	11	11
PLANNING & ZONING	7	6.7	7	8	8
ENGINEERING	-	-	1	1	4
SENIOR CENTER	11	11	11	11	11
TRANSPORT	2	-	-	-	-
TOTAL	**389**	**454**	**456**	**463**	**513**
Population Estimates	**46,573**	**46,998**	**46,998**	**52,292**	**55,778**

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DEBT SUMMARY

GENERAL LONG-TERM DEBT

CHANGES IN LONG TERM LIABILITIES

Long–term liability activity for the year ended December 31, 2006 was as follows:

	Balance 12/31/2005	Additions	Reductions	Adjustments	Balance 12/31/2006	Due Within One Year	Due Within One Year
Governmental activities:							
Capital leases	$ 29,399,847	$ 1,234,000	$ (2,321,235)	$ -	$ 28,312,612	$ 2,472,163	$ 25,840,449
Plus:							
Original issue premiums	183,355	-	(6,854)	-	176,501	6,854.00	169,647.00
GEFA Note payable	270,478	-	(19,210)	-	251,268	20,248	231,020
Contracts payable - Hospital	1,511,250	-	(93,750)	-	1,417,500	97,500	1,320,000
IDA 2004 Economic Development Bonds	16,815,000	-		-	16,815,000	670,000	16,145,000
Plus:							
Original issue premiums	521,378	-	(28,569)	-	492,809	28,569	464,240
Compensated absences	465,777	509,749	(450,970)	-	524,556	450,970	73,586
Governmental activities long-term liabilities	$ 49,167,085	$ 1,743,749	$ (2,920,588)	$ -	$ 47,990,246	$ 3,746,304	$ 44,243,942
Business-type activities:							
GEFA Note Payable	$ 454,338	$ -	$ (52,617)	$ -	$ 401,721	$ 55,534	$ 346,187
Landfill closure/postclosure	830,519	107,919	(131,138)	-	807,300	143,300	664,000
Compensated absences	12,744	5,378	(3,320)	-	14,802	3,320	11,482
Business-type activities long term liabilities	$ 1,297,601	$ 113,297	$ (187,075)	$ -	$ 1,223,823	$ 202,154	$ 1,021,669

CAPITAL LEASES

Governmental activities:

Heavy equipment for road construction, various other equipment items, and the new courthouse were acquired under capital lease agreements. The County, in conjunction with the Associations County Commissioners of Georgia Lease Purchase Program, issued $25,000,000 in aggregate principal of Certificate of Participation (COPS) during October, 2003 to finance the construction of a new courthouse facility. Minimum future lease obligations for these leases, as of December 31, 2006, are as follows:

Year	Principal	Interest	Total
2007	2,465,309	1,280,819	3,746,128
2008	1,769,818	1,196,742	2,966,560
2009	1,076,747	1,148,139	2,224,886
2010	664,875	1,113,271	1,778,146
2011	635,910	1,088,025	1,723,935
2012-2016	3,449,953	5,026,853	8,476,806
2017-2021	4,250,000	4,119,713	8,369,713
2022-2026	5,485,000	2,853,856	8,338,856
2027-2031	7,020,000	1,285,500	8,305,500
2032	1,495,000	37,375	1,532,375
Total	$ 28,312,612	$ 19,150,293	$ 47,462,905

As of December 31, 2006, the capital assets purchased under these capital lease agreements were as follows:

December 31, 2006	Governmental Activities
Buildings and improvements	$ 25,836,625
Machinery and equipment	4,866,931
Vehicles	2,337,067
Less accumulated depreciation	(3,140,540)
	$ 29,900,083

CONTRACTS PAYABLE

Banks-Jackson-Commerce Hospital Authority

On July 1, 1978, Jackson County entered into a contract with Banks County and Banks-Jackson-Commerce Hospital Authority to fund repayment of an issue of $2,580,000 of Series 1978 Banks-Jackson-Commerce Hospital Authority Revenue Anticipation Certificates. These Certificates, which mature April 1, 2008, bear interest at rates from 6.2% to 6.75%. The contract states that Jackson County is to make payments to the Banks-Jackson-Commerce Hospital Authority Sinking Fund in amounts equal to 75% of the principal and interest of the Series 1978 Certificates. Jackson County's portion of the principal payments amounted to $ 93,750 during 2006. In addition, Jackson County made payments amounting to $62,968 to the Hospital for interest on the bonds.

These Certificates were refunded in October, 2003, along with the Series 1988 Banks-Jackson-Commerce Hospital Authority Revenue Anticipation Certificates, with the issuance of Series 2005A and 2005B Banks-Jackson-Commerce Hospital Authority Revenue Anticipation Certificates (the "2003" Certificates) in the amount of $2,250,000. The contract related to the 2005 Certificates states that Jackson County is to make payments to the Banks-Jackson-Commerce Hospital Authority Sinking Fund in amounts equal to 75% of the principal and interest. The balance outstanding on the 2003 Certificates at December 31, 2006 is $1,890,000. Jackson County's portion of these certificates is $1,417,500.

The annual requirement to amortize this contract payable as of December 31, 2006 is as follows:

Year	Principal	Interest	Total
2007	97,500	58,856	156,356
2008	101,250	54,583	155,833
2009	101,250	50,229	151,479
2010	105,000	45,795	150,795
2011	108,750	41,199	149,949
2012-2016	618,750	130,048	748,798
2017-2018	285,000	12,416	297,416
Total	$ 1,417,500	$ 393,126	$ 1,810,626

IDA 2004 ECONOMIC DEVELOPMENT BONDS PAYABLE

On November 1, 2004, Jackson County entered into a contract with Jackson County Industrial Development Authority to fund repayment of an issue of $16,815,000 of Series 2004 bonds with a premium and issuance cost of $552,327 which mature March 20, 2024, and bear rates from 3.00% to 5.00%.

The annual requirement to amortize this debt as of December 31, 2005 is as follows:

Year	Principal	Interest	Total
2007	670,000	689,650	1,359,650
2008	690,000	666,663	1,356,663
2009	715,000	643,000	1,358,000
2010	740,000	620,250	1,360,250
2011	765,000	594,838	1,359,838
2012-2016	4,260,000	2,513,950	6,773,950
2017-2021	5,215,000	1,522,475	6,737,475
2022-2024	3,760,000	263,750	4,023,750
Total	$ 16,815,000	$ 7,514,576	$ 24,329,576

GEFA NOTES PAYABLE

Governmental Activities:

On March 6, 1996, Jackson County entered into a $911,436 loan agreement with the Georgia Environmental Facilities Authority (GEFA). These funds were to be drawn down as needed to finance Jackson County's share of the City of Commerce sewerage expansion for the Tanger Outlet Mall. Only $394,350 was drawn on the loan before completion of the project, which was completed on October 31, 1998. Repayment of the proceeds began on November 1, 1998. This loan, which bears interest at 5.3%, matures October 1, 2016.

The annual requirement to amortize this debt as of December 31, 2005 is as follows:

Year	Principal	Interest	Total
2007	20,248	12,919	33,167
2008	21,343	11,824	33,167
2009	22,496	10,671	33,167
2010	23,713	9,454	33,167
2011	24,995	8,172	33,167
2012-2016	138,473	19,071	157,544
Total	$ 251,268	$ 72,111	$ 323,379

Business type activities:

On June 20, 1997, Jackson County entered into a $757,100 loan agreement with the Georgia Environmental Facilities Authority (GEFA) for the construction of the Mayfield Wastewater Treatment Plant. This agreement was later revised to $776,799. This loan, which bears interest at 5.43%, matures April 1, 2013.

The annual requirement to amortize this debt as of December 31, 2006 is as follows:

Year	Principal	Interest	Total
2007	55,534	20,695	76,229
2008	58,611	17,618	76,229
2009	61,859	14,370	76,229
2010	65,287	10,942	76,229
2011	68,905	7,324	76,229
2012	72,723	3,506	76,229
2013	18,802	255	19,057
Total	$ 401,721	$ 74,710	$ 476,431

COMPONENT UNITS:

Long-term liability activity for the Airport Authority for the year ended December 31, 2006 is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Business-type activities:						
Series 2004 Revenue Notes	$ 2,600,000	$ -		$ 2,600,000	$ 150,000	$ 2,450,000
	$ 2,600,000	$ -	$ -	$ 2,600,000	$ 150,000	$ 2,450,000

On November 12, 2004, Jackson County entered into a contract with the Airport Development Authority to fund repayment of an issue of $2,600,000 Series 2005 revenue notes which mature on April 19, 2019 and bear interest at a variable rate of LIBOR + .75 (5.355% as of 12/31/05). These bonds were issued to fund construction of the Emory hangar, tie-down hangars, and runway expansion. Repayment of the proceeds began on April 1, 2007.

The annual requirement to amortize this debt using the variable interest rate of 5.355% effective at December 31, 2006 is as follows:

Year	Principal	Interest	Total
2007	150,000	151,131	301,131
2008	155,000	141,790	296,790
2009	165,000	131,917	296,917
2010	170,000	121,664	291,664
2011	180,000	110,880	290,880
2012-2016	1,025,000	375,551	1,400,551
2017-2019	755,000	58,858	813,858
Total	$ 2,600,000	$ 1,091,791	$ 3,691,791

Long-term liability activity for the Health Department for the year ended June 30, 2006 was as follows:

	Beginning Balance	Additions	Reductions	Adjustments	Ending Balance	Due Within One Year	Due After One Year
Governmental activities:							
Compensated absences	$ 78,725	$ 10,628	$ (15,834)	$ -	$ 73,519	$ 15,795	$ 57,724

Long-term liability activity for the Jackson County Water and Sewerage Authority for the year ended December 31, 2006 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Business -type activities:						
Bonds payable:						
Revenue bonds	$ 19,085,000	$ 17,620,000	$(14,020,000)	$ 22,685,000	$ 1,435,000	$ 21,250,000
Less deferred amounts:	-	(1,233,357)	3,053	(1,230,304)	(109,891)	(1,120,413)
For issuance discounts	(28,212)	1,147,807	(5,433)	1,114,162	130,130	984,032
Total bonds payable	19,056,788	17,534,450	(14,022,380)	22,568,858	1,455,239	21,113,619
UOBWA Contract	22,943,965	(1,224,870)	(1,072,778)	20,646,317	681,982	19,964,335
Partial Refunding, Contracts	-	1,224,870	(155,506)	1,069,364	83,438	985,926
GEFA loans	3,008,185	353,252	(47,874)	3,313,563	125,399	3,188,164
Compensated absences	44,758	12,519	(24,215)	33,062	13,225	19,837
Capital lease	14,945	-	(14,945)	-	-	-
Business-type activity Long-term liabilities	$ 45,068,641	$ 17,900,221	$(15,337,698)	$ 47,631,164	$ 2,359,283	$ 45,271,881

Short-term debt activity for temporary borrowing for each flow purpose was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Line of credit	$ -	$ 413,048	$ (157,000)	$ 256,048

REVENUE BONDS:

The Authority issues bonds where the Authority pledges income derived from the acquired or constructed assets to pay debt service.

During 1999, the Authority issued $3,500,000 of Series 1999A Bonds and $4,055,000 Series 1999B Bonds for construction of water lines. The bonds carry a rate of interest ranging from 4.45% to 5.75% per annum and are payable on March 1 and September 1 of each year. Monthly, the Authority is required to deposit the principal and interest payments of the bonds in a sinking fund bank account. Final maturity date of these bonds is September 1, 2021. At December 31, 2005, the Authority had expended all proceeds.

The Authority constructed, using the proceeds from Series 1999A Bonds, new infrastructure to provide a significant number of gallons of potable water needed at the Georgia Power electric-generator plant each day. The maximum water required to be provided is 500,000 gallons per day. Georgia Power has the option to increase their maximum volume to 1,3000,000 gallons per day. It is expected that the revenues from the sale of this water would be sufficient to cover the costs of providing it.

The Authority has constructed water lines from the Bear Creek Water Treatment Plant to Jackson County Water and Sewerage Authority line for a new source of water purchases. The Authority financed these lines by a Series 1999B Bond Issue.

During 2000, the Authority issued $12,780,000 of Series 2000A Bonds and $3,000,000 Series 2000B Bonds. The 2000A bonds are to acquire and upgrade a wastewater treatment plant. The 2000B bonds are for construction of water lines. The bonds carry a rate of interest ranging from 4.30% - 5.75% per annum and are payable on March 1 and September 1 of each year. The Authority is providing for the principal and interest payments of the bonds in a sinking fund bank account. The 2000B bonds matured on September 1, 2005. Final maturity date of the 2000A series of bonds is September 1, 2022. At December 31, 2005, the Authority had expended all proceeds.

During 2002, the Authority issued $5,000,000 of Series 2002 bonds. The 2002 bonds are for construction of additions to the water system. The bonds carry a rate of interest ranging from 2.30% - 3.48% per annum and are payable on March 1 and September 1 of each year. The 2002 bonds are to be repaid from proceeds of a Special Purpose Local Option Sales Tax (SPLOST). This series of bands matured on September 1, 2005. At December 31, 2005, the Authority had expended all proceeds.

During 2006, the Authority issued $12,090,000 in revenue bonds to provide funds to partially advance refund the Authority's 1999B and 2000A series bonds. These bonds which bear interest rates from 3.50% to 5.25% mature September 1, 2022. The Authority placed $14,277,228 in an escrow account to be used for satisfying scheduled payments of interest, principal, and redemption premiums on the 1999B and 2000A maturing 2007 through 2012. The refunding reduced the aggregate debt services payments by almost $690,107 and resulted in an economic gain (the difference between the present value of old and new debt service payments) of about $563,007. The accounting loss on the refunding was approximately $1,233,357. This loss was deferred and is being amortized over the remaining life of the new debt in accordance with GASB No. 23.

The following table summarizes amortization of the deferred amount on refunding and the new bond issued costs combined with the original issue discount which are being charged to operations using the effective-interest method.

Year Ended December 31	New Debt Beginning of Year	Deferred Amount on Refunding	Unamortized Issue Costs and Original Issue Premium	Net Carrying Amount	Effective Interest	Stated Interest	Currrent Expense Deferred Amount on Refunding	Amoritization of Issue Costs and Original Issue Premium
2007	$ 12,090,000	$ 1,230,304	$ (745,378)	$ 11,605,074	$ 471,195	$ 427,881	$ 109,891	$ (66,577)
2008	12,090,000	1,120,413	(678,802)	11,648,389	613,822	570,508	109,891	(66,577)
2009	12,090,000	1,010,522	(612,223)	11,691,701	613,822	570,508	109,891	(66,577)
2010	12,090,000	900,631	(545,646)	11,735,015	613,653	570,508	109,464	(66,319)
2011	11,900,000	791,167	(479,327)	11,588,160	606,467	563,858	108,104	(65,495)
2012	11,675,000	683,063	(413,832)	11,405,769	597,399	555,982	105,077	(63,660)
2013	10,890,000	577,986	(350,172)	10,662,186	563,479	524,582	98,682	(59,785)
2014	9,970,000	479,304	(290,387)	9,781,083	523,969	487,782	91,810	(55,623)
2015	9,015,000	387,394	(234,763)	8,862,269	487,884	454,358	85,059	(51,533)
2016	8,025,000	302,435	(183,230)	7,905,795	446,334	416,050	76,833	(46,549)
2017	6,995,000	225,602	(136,681)	6,906,079	390,867	364,550	66,768	(40,451)
2018	5,920,000	158,834	(96,230)	5,857,396	332,893	310,800	56,057	(33,964)
2019	4,790,000	102,777	(62,267)	4,749,490	268,988	251,476	44,428	(26,916)
2020	3,600,000	58,350	(35,351)	3,577,001	201,682	189,000	32,175	(19,493)
2021	2,345,000	26,174	(15,858)	2,334,684	130,704	123,112	19,264	(11,672)
2022	1,025,000	6,910	(4,187)	1,022,277	56,535	53,812	6,910	(4,187)
					$6,919,693	$ 6,434,767	$ 1,230,304	$ (745,378)

The scheduled payments of principal and interest are as follows:

Year Ending December 31	Bonds Principal	Bonds Interest	Bonds Total
2007	1,435,000	875,321	2,310,321
2008	1,195,000	1,019,698	2,214,698
2009	1,950,000	967,502	2,917,502
2010	2,035,000	872,278	2,907,278
2011	1,965,000	773,294	2,738,294
2012	975,000	690,148	1,665,148
2013	1,120,000	648,772	1,768,772
2014	1,165,000	601,272	1,766,272
2015	1,210,000	556,508	1,766,508
2016	1,265,000	506,210	1,771,210
2017	1,320,000	441,550	1,761,550
2018	1,390,000	374,080	1,764,080
2019	1,465,000	300,196	1,765,196
2020	1,545,000	222,320	1,767,320
2021	1,625,000	140,192	1,765,192
2022	1,025,000	53,812	1,078,812
Net Debt Shown	22,685,000	9,043,153	31,728,153
Deferred on refunding	(1,230,304)		(1,230,304)
Original issue discount	(32,731)		(32,731)
Original issue premium	1,146,893		1,146,893
Net Debt Shown	$ 22,568,858	$ 9,043,153	$ 31,612,011

CONTRACTS PAYABLE:

On November 1, 1997 the Upper Oconee Basin Water Authority (the Issuer) issued $60,770,000 of Revenue Bonds, Series 1997 (UOBWA) in order to finance the acquisition, construction and installation of a water supply reservoir and a water treatment plant (collectively the Project). These bonds, which mature July 1, 2027, bear interest at rates from 4.25% to 5.25%. The Issuer is governed by a board composed of ten members, four of whom are the chief elected officials of the member counties: Athens-Clarke, Barrow, Jackson, and Oconee Counties, whose regular terms shall be concurrent with their terms of office; four of whom are appointed by the governing authority of each Member County, whose terms shall be for one year; one who is appointed by the by the Upper Oconee Resource Management Commission, whose term shall be for a period of two years; and one who is appointed by the previously identified nine members of the board, whose term shall be for a period of two years.

Jackson County has entered into an Intergovernmental Agreement dated July 22, 1996, with UOBWA, Barrow County, and Oconee County that requires each county to pay its proportional share of the principal and interest payments on this debt. Those shares are Barrow County 37.520%, Jackson County 41.521%, and Oconee County 20.959%. While Jackson County has the legal obligation to make these payments, it is anticipated that the payments will be financed by the sale of water by the Jackson County Water and Sewerage Authority. In the event that the funds from such sales are not sufficient to pay principal and interest, Jackson County has the obligation to levy property taxes sufficient to make them.

In order to present the impact of this project fairly, the debt and related intangible asset, “Water Plant Capacity”, are recorded as part of the Jackson County Water and Sewerage enterprise fund even though the legal obligation belongs to Jackson County. The Water Plant Capacity intangible asset is being amortized on a straight line basis over the life of the underlying assets of the UOBWA, 100 years for the dam/reservoir and 50 years for the water treatment facility.

During 2005, the Upper Oconee Basin Water Authority issued $48,155,000 of revenue bonds (Series 2005) for a partial refunding of $51,105,000 of the Authority’s Series 1997 revenue bonds. The refunding was undertaken to reduce total future debt service payments. The accounting gain for the County on the refunding was approximately $1,224,870. This gain was deferred and is being amortized over the remaining life of the new debt in accordance with GASB No. 23. The following table summarizes amortization of the deferred amount on the refunding being charged to operations using the effective-interest method.

Year Ended December 31	New Debt Beginning of Year	Deferred Amount on Refunding	Net Carrying Amount	Effictеve Interest	Stated Interest	Currrent Expense Deferred Amount on Refunding
2007	$ 20,646,317	$(1,069,364)	$ 21,715,681	$ 865,733	$ 949,171	$ (83,438)
2008	19,964,390	(985,926)	20,950,316	836,772	917,418	(80,646)
2009	19,272,027	(905,280)	20,177,307	811,826	890,068	(78,242)
2010	18,574,474	(827,038)	19,401,512	791,992	868,323	(76,331)
2011	17,857,199	(750,707)	18,607,906	768,834	842,933	(74,099)
2012	17,113,973	(676,609)	17,790,582	744,044	815,753	(71,709)
2013	16,342,720	(604,899)	16,947,619	718,428	787,669	(69,241)
2014	15,543,441	(535,659)	16,079,100	691,919	758,604	(66,685)
2015	14,715,097	(468,973)	15,184,070	659,229	722,764	(63,535)
2016	13,850,422	(405,438)	14,255,860	619,315	679,003	(59,688)
2017	12,942,150	(345,750)	13,287,900	577,894	633,590	(55,696)
2018	11,989,243	(290,054)	12,279,297	534,436	585,944	(51,508)
2019	10,988,587	(238,546)	11,227,133	488,802	535,912	(47,110)
2020	9,938,106	(191,436)	10,129,542	440,894	483,387	(42,493)
2021	8,835,723	(148,944)	8,984,667	391,909	429,680	(37,771)
2022	7,678,325	(111,172)	7,789,497	340,414	373,222	(32,808)
2023	6,642,743	(78,364)	6,541,107	284,980	312,446	(27,466)
2024	5,187,011	(50,898)	5,237,909	226,801	248,659	(21,858)
2025	3,848,997	(29,040)	3,878,037	165,780	181,758	(15,978)
2026	2,437,283	(13,062)	2,450,345	101,400	111,172	(9,772)
2027	855,333	(3,290)	858,623	34,131	37,421	(3,290)
				$ 11,095,533	$ 12,164,897	$(1,069,364)

The scheduled payments of principal and interest are as follows:

Period Ending December 31	UOBWA Principal	UOBWA Interest	UOBWA Total
2007	681,982	949,171	1,631,153
2008	692,363	917,418	1,609,781
2009	697,553	890,068	1,587,621
2010	717,275	868,323	1,585,598
2011	743,226	842,933	1,586,159
2012	771,253	815,753	1,587,006
2013	799,279	787,669	1,586,948
2014	828,344	758,604	1,586,948
2015	864,675	722,764	1,587,439
2016	908,272	679,003	1,587,275
2017	952,907	633,590	1,586,497
2018	1,000,656	585,944	1,586,600
2019	1,050,481	535,912	1,586,393
2020	1,102,383	483,387	1,585,770
2021	1,157,398	429,680	1,587,078
2022	1,215,527	373,222	1,588,749
2023	1,275,733	312,446	1,588,179
2024	1,338,014	248,659	1,586,673
2025	1,411,714	181,758	1,593,472
2026	1,581,950	111,172	1,693,122
2027	855,332	37,421	892,753
Net Debt Shown	20,646,317	12,164,897	32,811,214
Deferred Revenue	1,069,364	-	1,069,364
Total Net Debt Shown	21,715,681	12,164,897	33,880,578

GEFA LOAN:

The Authority entered into a loan with the Georgia Environmental Facilities Authority (GEFA) during 1999 to provide water service to the Hidden Oaks Subdivision. The loan had a draw capacity of $449,422. During 1999, the Authority drew $449,422 on the loan. Only $173,100 of this loan is required to be repaid at zero interest, with the balance being a subsidy. The loan is payable quarterly beginning June 1, 2000 and matures June 1, 2020.

During 2003, the Jackson County Water and Sewerage Authority obtained an additional loan from GEFA for $ 2,882,291 at 3.98%. This loan along with a $1,500,000 grant from the U.S. Department of Commerce Economic Development Administration and a $300,000 grant from the Appalachian Regional Commission will be used to pay for the sewer additions to serve new and existing industrial customers in the Allen Creek and Possum Creek area of the county including Toyota Industries North America, Inc.

As of December 31, 2006, the Authority had drawn down $3,035,543 including $153,252 of accrued interest added to the loan balance. The loan is to be repaid in 80 equal installments. These repayments began October 1, 2006, and are due the first of each quarter.

Year Ending December 31	GEFA Principal	GEFA Principal	GEFA Total Principal	GEFA Subsidy	GEFA Subtotal	GEFA Interest	GEFA Total
2007	8,877	102,529	111,406	13,993	125,399	118,302	243,701
2008	8,877	106,671	115,548	13,993	129,541	114,160	243,701
2009	8,877	110,980	119,857	13,993	133,850	109,850	243,700
2010	8,877	115,463	124,340	13,993	138,333	105,367	243,700
2011	8,877	120,128	129,005	13,993	142,998	100,703	243,701
2012	8,877	124,981	133,858	13,993	147,851	95,850	243,701
2013	8,877	130,030	138,907	13,993	152,900	90,801	243,701
2014	8,877	135,283	144,160	13,993	158,153	85,548	243,701
2015	8,877	140,748	149,625	13,993	163,618	80,083	243,701
2016	8,877	146,434	155,311	13,993	169,304	74,397	243,701
2017	8,877	152,349	161,226	13,993	175,219	68,481	243,700
2018	8,877	158,504	167,381	13,993	181,374	62,327	243,701
2019	8,877	164,907	173,784	13,993	187,777	55,923	243,700
2020	2,220	171,569	173,789	3,495	177,284	49,261	226,545
2021	-	178,500	178,500	-	178,500	42,330	220,830
2022	-	185,711	185,711	-	185,711	35,119	220,830
2023	-	193,214	193,214	-	193,214	27,617	220,831
2024	-	201,019	201,019	-	201,019	19,812	220,831
2025	-	209,140	209,140	-	209,140	11,691	220,831
2026	-	162,378	162,378	-	162,378	3,242	165,620
Net Debt Shown	$ 117,621	$ 3,010,538	$ 3,128,159	$ 185,404	$ 3,313,563	$ 1,350,864	$ 4,664,427

OPERATING LEASES:

The County is obligated under various operating leases for equipment purchases that have an initial term in excess of 1 year. Total cost for such operating leases were $100,220 for the year ended December 31, 2006. Future minimum rental payments are as follows:

2007	83,186
2008	66,282
2009	38,358
Total	$ 187,826

While the aforementioned information has been extracted from the County's audited 2006 financial statements the following information reflects changes in Long-term liability activity for the year ended December 31, 2007 (unaudited).

	Balance 12/31/2006	Additions	Reductions	Adjustments	Balance 12/31/2007
Governmental activities:					
Capital leases	$ 28,312,612	$ 575,000	$ (2,472,163)	$ -	$ 26,415,449
Original issue premiums	176,501	-	(6,854)	-	169,647
Contracts payable - Hospital	1,417,500	-	(97,500)	-	1,320,000
Contracts payable - IDA	16,815,000	-	(670,000)	-	16,145,000
Jefferson Public Facility	-	40,595,000	-	-	40,595,000
GEFA Note payable	251,268	-	(20,248)	-	231,020
Compensated absences	524,556	-	-	-	524,556
Original issue premiums	492,809	-	(28,569)	-	464,240
Governmental activities long-term liabilities	$ 47,990,246	$ 41,170,000	$ (3,295,334)	$ -	$ 85,864,912
Business-type activities:					
GEFA Note Payable	$ 401,721	-	(55,534)	-	$ 346,187
Landfill closure/postclosure	807,300	-	(143,300)	-	664,000
Compensated Absences	14,802	-	-	-	14,802
Business-type activities long-term liabilities	$ 1,223,823	$ -	$ (198,834)	$ -	$ 1,024,989

Note: Information for Compensated absences was not available at the time this documented was printed.

Capital Leases

During FY07, the county entered into a lease purchase arrangement with the Association County Commissioners of Georgia Lease Purchase Program. This lease purchase arrangement totaling $575,000 was to finance acquisition of twenty-two police interceptor vehicles for the Sheriff's department, Debt service associated with this lease purchase of $575,000 will impact the FY08 budget $204,377 in the General Fund.

Limitations on County Debt

The Constitution of the State of Georgia provides that the County may not incur general obligation long-term debt payable out of general property taxes without the approval of a majority of the qualified voters of the County voting at an election called to approve the obligations. In addition, under the Constitution of the State of Georgia, the County may not incur long-term obligations payable out of general property taxes in excess of ten percent of the assessed value of all taxable property within the County.

Short-term obligations (those payable within the same calendar year in which they are incurred), lease and installment purchase obligations subject to annual appropriation and intergovernmental obligations are not subject to the legal limitations described above. In addition, refunded obligations cease to count against the County debt limitations.

As computed in the table below, the County could incur (upon necessary voter approval) approximately $205,334,950 in additional long-term obligations payable out of general property taxes (or general obligation bonds).

Computation of Legal Debt Margin

(amounts expressed in thousands)

	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Assessed value of property	$ 773,866	$ 904,424	$ 949,439	$ 1,260,305	$ 1,364,198	$ 1,465,071	$ 1,583,894	$ 1,653,826	$ 1,805,738	$ 2,053,350
Debt limit (10% of total assessed value)	77,387	90,442	94,944	126,031	136,420	146,507	158,389	165,383	180,574	205,335
Amount of Debt applicable to limit:										
General obligation bonds	-	-	-	-	-	-	-	-	-	-
Less: Resources restricted to paying principal	$ -	-	-	-	-	-	-	-	-	-
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 77,387	$ 90,442	$ 94,944	$ 126,031	$ 136,420	$ 146,507	$ 158,389	$ 165,383	$ 180,574	$ 205,335
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

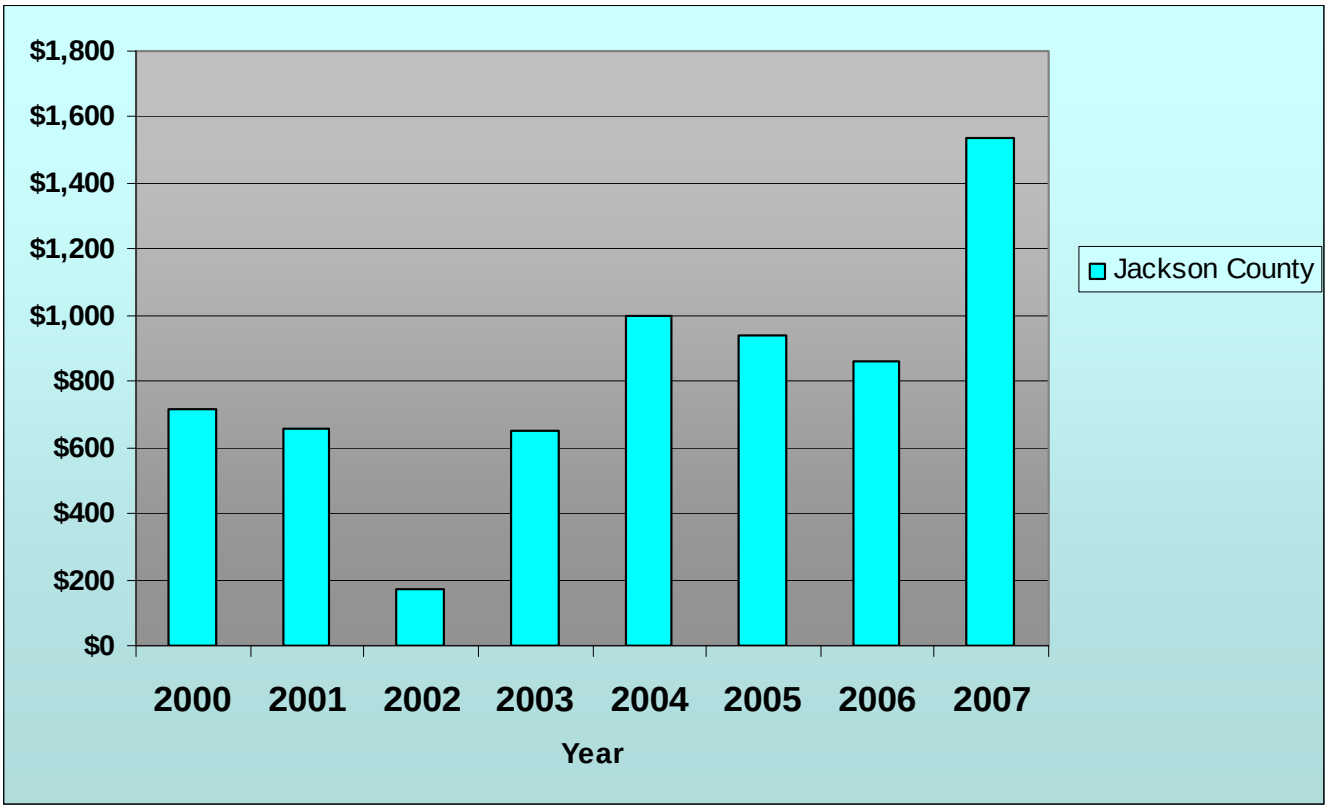
Direct Long Term Debt

An analysis of the long-term debt per person in Jackson County reveals a significant decrease from FY01 to FY02. This is due to transferring the outstanding debt related to the Upper Oconee Basin Water Authority (UOBWA) bonds from the County's general long-term debt account group to the Jackson County Water and Sewerage Authority, as previously mentioned.

The significant increase from FY02 to FY03 is due to the issuance of $25,000,000 in aggregate principal of Certificates of Participation (COPS) to finance the construction of a new Judicial Facility to house the Court System functions of Jackson County. The increase from 2003 to 2004 is primarily due to the issuance of $16,815,000 in aggregate principal of Industrial Development Authority Revenue Bonds, Series 2004.
Moreover, the increase from FY06 to FY07 is due to the issuance of $40.5M of Series 2007A Revenue Bonds. These bonds were issued using the City of Jefferson's Public Building Authority as a financing vehicle to fund construction of a $33,000,000 jail, a $4,000,000 fire training facility, a $2,000,000 historic courthouse renovation, and placement of $1,000,000 in debt service reserves. A portion of the debt service related to these projects will be funded through the Special Purpose Local Option Sales Tax (S.P.L.O.S.T.)

Currently, the direct long-term debt per person in Jackson County is approximately $1,539 per person.

Direct Long Term Debt Per Person



Bond Rating

As previously stated, Jackson County in partnership with the City of Jefferson's Public Building Authority issued $40.5M in Series 2007A Revenue Bonds on August 21, 2007. Based on Jackson County's strong management and sound fiscal policies, the issued bonds received stand alone ratings of "A1" and "A+" by Moody's and Standard & Poor's respectively. To further broaden the investor market, municipal bond insurance was purchased, thus raising the bonds' rating to "Aaa" and "AAA" respectively. The bond issue was marketed in August 2007, during an extremely volatile period in the marketplace, just prior to the downfall in the "sub-prime" mortgage sector. Despite the instability in the marketplace, the bonds were successfully sold at a net interest cost of 4.71%.

The aforementioned ratings reflect the county's favorable underlying credit characteristics, including a rapidly-growing local economy that benefits from its proximity to the Atlanta metropolitan area, an improved financial position characterized by healthy reserve levels, a healthy and expanding tax base, a stable employment base with access to additional employment opportunities in the surrounding communities, and an above average debt burden.

What this means for the Citizens of Jackson County

With the sound financial management of long-term debt and the ability to maintain a high credit rating, the citizens of Jackson County reap the benefit of being able to enjoy in new capital projects that are for their benefit at lower interest rates. This allows the citizenry to receive more "bang for the buck" in terms of obtaining funds for large-scale projects such as the new jail or road and infrastructure improvements.

STATISTICAL SECTION

The Statistical Section includes financial and general information presented on a multi-year comparative basis. The statistics are used to provide detailed data on the physical, economic, social and political characteristics of the county government.

JACKSON COUNTY, GEORGIA
NET ASSETS BY COMPONENT
Last Ten Fiscal Years
(accrual basis of accounting) (amounts expressed in thousands)

	Fiscal Year			
	2003	**2004**	**2005 (1)**	**2006**
GOVERNMENTAL ACTIVITIES				
Invested in capital assets, net of related debt	$ 24,390	$ 30,819	$ 113,915	$ 122,574
Restricted:				
Capital outlay	-	-	1,276	4,859
Debt service	279	1,323	491	-
Drug enforcement	-	105	122	128
Emergency services	-	184	381	272
Fire districts	-	1,282	677	1,243
Health services	-	-	-	-
Jail	-	384	466	179
Planning and zoning	-	181	277	-
Senior center	-	281	256	-
Unrestricted:	3,231	(598)	4,300	5,311
Total governmental activities net assets	$ 27,900	$ 33,961	$ 122,161	$ 134,566
BUSINESS-TYPE ACTIVITIES				
Invested in capital assets, net of related debt	$ 395	$ 680	$ 638	$ 652
Restricted	-	-	-	-
Unrestricted	(39)	(851)	(999)	(647)
Total business-type activities net assets	$ 356	$ (171)	$ (361)	$ 5
PRIMARY GOVERNMENT				
Invested in capital assets, net of related debt	$ 24,785	$ 31,499	$ 114,553	$ 123,226
Restricted	279	3,740	3,946	6,681
Unrestricted	3,192	(1,449)	3,301	4,664
Total primary government net assets	$ 28,256	$ 33,790	$ 121,800	$ 134,571

Note: The County adopted GASB 34 in 2003. Data for years prior to this are not available.
(1) Retroactive infrastructure was added in 2005.

JACKSON COUNTY, GEORGIA
CHANGES IN NET ASSETS
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	2003	2004	2005	2006
EXPENSES				
Governmental activities:				
General government	$ 3,427	$ 4,773	$ 3,699	$ 4,215
Public safety	12,103	14,131	14,825	15,659
Court system	1,949	2,340	2,998	3,244
Public works	2,749	2,622	4,246	4,499
Health and welfare	817	866	875	993
Recreation and culture	709	1,060	1,195	1,150
Housing and development	1,011	1,337	1,705	1,484
Intergovernmental	6,418	6,034	3,826	4,513
Interest on long-term debt	547	1,371	2,072	1,911
Total governmental activities expenses	29,730	34,534	35,441	37,668
Business-type activities:				
Solid waste disposal facility	956	1,322	1,507	1,353
Mayfield treatment plant	31	29	26	24
Total business-type activities expenses	988	1,351	1,533	1,377
Total primary government expenses	$ 30,717	$ 35,885	$ 36,974	$ 39,045
PROGRAM REVENUES				
Governmental activities:				
Charges for services:				
General government	$ 1,046	$ 787	$ 759	$ 1,091
Public safety	1,946	2,037	2,373	2,147
Court system	1,523	1,767	2,008	356
Public works	359	4	32	57
Health and welfare	62	32	25	38
Recreation and culture	214	266	260	294
Housing and development	651	955	1,139	1,088
Total charges for services	5,801	5,848	6,596	5,071
Operating grants and contributions	2,737	1,825	2,708	1,953
Capital grants and contributions	4,226	4,337	3,713	6,907
Total governmental activities program revenues	12,764	12,010	13,017	13,931
Business-type activities:				
Charges for services:				
Solid waste disposal facility	586	706	945	1,056
Mayfield treatment plant	31	29	26	24
Total charges for services	617	735	971	1,080
Operating grants and contributions	-	-	-	37
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	617	735	971	1,117
Total primary government program revenues	$ 13,382	$ 12,745	$ 13,988	$ 15,048
Net (expense)/revenue				
Governmental activities	$ (16,966)	$ (22,524)	$ (22,424)	$ (23,737)
Business-type activities	(370)	(616)	(562)	(260)
Total primary government net expense	$ (17,336)	$ (23,140)	$ (22,986)	$ (23,997)
GENERAL REVENUES AND OTHER CHANGES IN NET ASSETS				
Governmental activities:				
Taxes				
Property Taxes	$ 12,343	$ 13,196	$ 14,103	$ 16,386
Sales Taxes	9,654	11,603	11,589	15,987
Insurance premium tax	1,004	1,086	1,160	1,215
Real estate and recording taxes	-	-	688	731
Other taxes	863	854	220	297
Total taxes	23,865	26,739	27,760	34,616
Unrestricted grants and contributions	738	775	823	915
Investment earnings	429	334	668	1,125
Gain on sale of capital assets	160	79	378	92
Transfers	(427)	(88)	(373)	(606)
Total governmental activities	24,764	27,839	29,256	36,142
Business-type activities:				
Investment earnings	-	-	-	-
Gain on sale of capital assets	(3)	-	-	19
Transfers	427	88	373	606
Total business-type activities	425	88	373	625
Total primary government	$ 25,188	$ 27,927	$ 29,629	$ 36,767
CHANGE IN NET ASSETS				
Governmental activities	$ 7,798	$ 5,315	$ 6,832	$ 12,405
Business-type activities	54	(528)	(189)	365
Total primary government	$ 7,852	$ 4,787	$ 6,643	$ 12,770

Note: The County adopted GASB 34 in 2003. Data for years prior to this are not available.

JACKSON COUNTY, GEORGIA
FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year									
	1997	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**
General fund										
Reserved										
Capital outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 437	$ 959
Debt service	-	-	-	-	-	-	91	54	-	-
Prepaid items	-	238	223	321	397	416	570	753	806	724
Total reserved	-	238	223	321	397	416	661	807	1,243	1,683
Unreserved, designated for:										
Road projects	-	-	-	-	-	-	-	-	-	566
Capital asset purchases	-	-	-	-	-	1,410	-	-	-	-
Debt service	-	-	-	-	-	640	-	1,169	-	-
Unreserved, undesignated	629	1,958	4,602	6,745	3,900	5,584	2,253	2,664	4,507	6,133
Total unreserved	629	1,958	4,602	6,745	3,900	7,634	2,253	3,833	4,507	6,699
Total general fund	$ 629	$ 2,196	$ 4,825	$ 7,066	$ 4,297	$ 8,050	$ 2,914	$ 4,640	$ 5,750	$ 8,382
All other governmental funds										
Reserved:										
Capital outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,594	$ 4,860
Debt service	702	691	697	688	682	187	1	1,269	666	-
Prepaid items	-	-	-	4	126	88	303	303	136	166
Total reserved	702	691	697	692	808	275	304	1,572	8,396	5,026
Unreserved, designated for:										
Capital asset purchases	-	-	-	-	-	-	15,306	-	-	-
Debt retirement	-	-	-	-	-	-	25	-	-	-
Braselton/West Jackson Library	-	-	-	-	-	-	92	92	-	-
Unreserved, undesignated, reported in:										
Special revenue funds	827	1,260	1,663	1,061	1,189	1,635	1,969	2,212	2,158	2,081
Capital projects funds	8	29	(7)	114	634	1,438	3,629	12,386	1,276	3,511
Total unreserved	835	1,289	1,656	1,175	1,823	3,073	21,021	14,690	3,434	5,592
Total all other governmental funds	$ 1,537	$ 1,980	$ 2,353	$ 1,867	$ 2,631	$ 3,348	$ 21,325	$ 16,262	$ 11,830	$ 10,618
Total reserved	$ 702	$ 929	$ 920	$ 1,013	$ 1,205	$ 691	$ 965	$ 2,379	$ 9,639	$ 6,709
Total unreserved	$ 1,464	$ 3,247	$ 6,258	$ 7,920	$ 5,723	$ 10,707	$ 23,274	$ 18,523	$ 7,941	$ 12,291
Total all funds	$ 2,166	$ 4,176	$ 7,178	$ 8,933	$ 6,928	$ 11,398	$ 24,239	$ 20,902	$ 17,580	$ 19,000

JACKSON COUNTY, GEORGIA
NET ASSETS BY COMPONENT
Last Ten Fiscal Years
(accrual basis of accounting) (amounts expressed in thousands)

	Fiscal Year									
	1997	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**
REVENUES										
Taxes (see table 5)	$ 12,661	$ 14,594	$ 14,616	$ 17,201	$ 14,926	$ 22,661	$ 23,938	$ 26,447	$ 27,858	$ 34,659
Licenses and permits	332	291	369	431	437	772	682	962	1,124	977
Fines and forfeitures	677	651	719	678	920	795	735	982	666	734
Charges for services	1,946	1,937	2,343	2,519	2,773	2,739	3,770	3,612	3,961	4,309
Investment earnings	227	350	430	447	458	773	429	334	667	1,125
Intergovernmental	1,991	1,865	2,597	3,986	3,371	2,734	3,717	3,459	4,558	4,089
Miscellaneous	82	39	64	228	962	1,254	56	31	119	693
Total revenues	17,916	19,727	21,138	25,490	23,847	31,728	33,327	35,827	38,953	46,586
EXPENDITURES										
General government	1,440	1,642	1,761	2,055	2,140	2,747	3,069	4,659	3,474	3,992
Public safety	5,399	5,616	6,092	6,961	7,939	9,464	11,220	13,189	13,993	14,772
Court system	981	1,096	1,178	1,414	1,493	1,600	1,806	2,134	2,436	2,651
Public works	1,793	1,841	2,473	1,965	2,365	3,920	2,359	1,770	2,282	2,325
Health and welfare	505	414	446	460	561	639	736	787	798	801
Recreation and culture	300	337	400	523	1,298	799	834	990	1,003	1,080
Housing and development	505	419	428	553	661	1,598	1,267	1,124	1,705	1,466
Intergovernmental	3,303	4,266	3,080	3,690	4,573	4,762	6,471	6,039	3,924	4,545
Capital Outlay	2,513	4,695	1,790	8,650	3,131	4,562	13,799	25,041	12,687	9,890
Principal on long-term debt	702	1,058	751	1,009	1,194	1,575	5,145	1,249	1,728	2,370
Interest on long-term debt	219	247	218	198	900	285	242	1,261	1,930	2,076
Other debt service payments	-	-	-	-	-	-	-	-	-	-
Total expenditures	17,660	21,631	18,617	27,478	26,255	31,951	46,948	58,243	45,960	45,968
Excess of revenues over (under) expenditures	256	(1,904)	2,521	(1,988)	(2,408)	(223)	(13,621)	(22,416)	(7,007)	618
OTHER FINANCING SOURCES (USES)										
Proceeds from borrowing	562	1,405	589	1,425	569	5,464	27,683	19,739	2,167	1,234
Debt issuance costs	-	-	-	-	-	-	(1,033)	(421)	-	-
Sale of capital assets	4	2,482	44	2,401	29	15	243	86	1,891	174
Transfers in	942	678	737	683	649	629	6,949	6,275	2,757	3,533
Transfers out	(1,058)	(740)	(973)	(1,026)	(843)	(1,415)	(7,380)	(6,600)	(3,130)	(4,139)
Total other financing sources (uses)	450	3,825	397	3,483	404	4,693	26,462	19,079	3,685	802
Net change in fund balances	$ 706	$ 1,921	$ 2,918	$ 1,495	$ (2,004)	$ 4,470	$ 12,841	$ (3,337)	$ (3,322)	$ 1,420
Debt service as a percentage of noncapital expenditures	6.08%	7.71%	5.76%	6.41%	9.06%	6.79%	16.25%	7.56%	10.99%	12.32%

In adopting the DCA Uniform Chart of Accounts in 2003, some activities were reclassed to different functions than had been reported in the financial statements. Those functions have been reclassified above so that comparisons can be made between years.

JACKSON COUNTY, GEORGIA
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

Fiscal Year	Property Taxes	Sales Taxes	Insurance Premium Tax	Real Estate & Recording Taxes	Other Taxes	Total
1997	$ 5,241	$ 6,511	$ 697	$ 131	$ 80	$ 12,661
1998	5,726	7,873	731	176	89	14,594
1999	6,575	6,980	742	217	103	14,616
2000	7,274	8,759	782	229	157	17,201
2001	4,302	9,446	848	211	119	14,926
2002	11,727	9,436	936	408	154	22,661
2003	12,375	9,654	1,004	711	194	23,938
2004	12,904	11,603	1,086	602	252	26,447
2005	14,202	11,589	1,160	688	220	27,858
2006	$ 16,429	$ 15,986	$ 1,216	$ 731	$ 297	$ 34,659

JACKSON COUNTY, GEORGIA
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Real Property				Personal Property				Less Exemptions:						
Tax Year	Residential Property	Agricultural Property (1)	Commercial & Industrial	Public Utilities	Inventory & Equipment (4)	Motor Vehicles	Mobile Homes	Other (2)	Real Property	Personal Property	Total Taxable Assessed Value	Total Direct Tax Rate (5)	Estimated Actual Value (3)	Assessed Value as a Percentage of Actual Value
1997	$ 242,349	$ 168,031	$ 74,542	$ 39,740	$ 158,499	$ 78,180	$ 10,107	$2,418	$ 63,733	$ 54,944	$ 655,189	8.117	$ 1,637,973	40.00%
1998	284,010	209,256	84,414	39,473	183,592	87,634	10,039	6,006	86,454	70,897	747,073	8.084	1,867,683	40.00%
1999	316,755	204,006	98,053	37,331	184,699	92,899	10,137	5,559	93,379	63,797	792,263	8.106	1,980,658	40.00%
2000	460,561	275,300	141,762	70,603	200,064	95,966	13,203	2,846	128,252	55,468	1,076,585	2.960	2,691,463	40.00%
2001	497,780	273,987	148,706	92,732	225,737	105,701	13,897	5,658	132,389	82,553	1,149,256	9.107	2,873,140	40.00%
2002	549,519	276,386	160,828	46,728	293,711	111,673	18,079	8,147	130,742	59,455	1,274,874	9.102	3,187,185	40.00%
2003	612,880	276,951	158,681	94,467	295,038	116,425	19,724	9,728	131,614	60,594	1,391,686	9.067	3,479,215	40.00%
2004	688,097	282,411	171,036	50,782	298,431	138,647	18,520	5,902	136,107	61,987	1,455,732	9.089	3,639,330	40.00%
2005	809,255	284,376	185,796	50,167	319,580	129,596	22,025	4,943	139,008	78,847	1,587,883	9.599	3,969,706	40.00%
2006	$ 957,166	$ 281,690	$ 252,738	$ 53,826	$ 352,705	$ 129,346	$ 19,259	$6,620	$ 143,309	$ 88,239	$ 1,821,802	9.129	$ 4,554,505	40.00%

Source: Georgia Department of Revenue
(1) Includes conservation use and preferential property.
(2) Includes aircraft, boats, miscellaneous personal property, timber and heavy equipment.
(3) Property that is exempt from taxation has not been included. That is typically property owned by governments and not-for-profit organizations like churches.
(4) Includes furniture and fixtures.
(5) This is a weighted average of individual direct rates applied to the taxable assessed value of the different portions of the county (incorporated and unincorporated). The millage rate was reduced for 2000 because of a significant buildup of general fund balance.

JACKSON COUNTY, GEORGIA
Direct and Overlapping Property Tax Rate - Mills
Last Ten Fiscal Years
(Mills - rate per $1,000 of taxable assessed value)

Tax Year	***1997***	***1998***	***1999***	***2000***	***2001***	***2002***	***2003***	***2004***	***2005***	***2006***
Fiscal Year	***1998***	***1999***	***2000***	***2001***	***2002***	***2003***	***2004***	***2005***	***2006***	***2007***
County - Incorporated	9.11	8.98	9.00	3.64	9.78	9.76	9.74	9.77	10.28	9.77
County - Unincorporated (1)	7.58	7.58	7.58	2.57	8.72	8.75	8.73	8.69	9.19	8.73
School Operations	18.38	18.38	18.38	14.89	15.50	17.50	18.50	18.50	18.40	18.90
School Debt Service	1.00	1.00	1.00	0.78	0.78	1.00	1.00	1.00	3.70	3.35
State of Georgia	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Total Incorporated	9.36	9.23	9.25	3.89	10.03	10.01	9.99	10.02	10.53	10.02
Total Unincorporated	27.21	27.21	27.21	18.49	25.25	27.50	28.48	28.44	31.54	31.23
Fire Districts										
Arcade	2.00	1.75	1.75	1.39	1.38	1.38	1.38	1.38	1.38	1.37
East Jackson	1.60	1.60	1.90	1.55	1.55	1.55	1.51	1.51	1.51	1.51
Harrisburg	1.00	1.00	1.00	0.74	1.48	1.49	1.76	1.76	1.76	1.76
Jackson Trail	1.50	1.50	1.50	1.37	1.37	1.21	1.14	1.14	1.09	1.07
Maysville	1.33	1.33	1.33	1.07	1.07	1.10	1.10	1.10	1.10	1.10
Nicholson	1.00	1.25	1.00	0.77	0.77	0.77	0.78	0.78	0.77	0.77
North Jackson	0.75	0.75	0.75	0.64	0.64	1.00	0.85	0.85	0.85	0.84
Plainview	1.00	1.00	1.00	0.84	1.70	1.70	1.70	1.70	1.70	1.66
South Jackson	1.30	1.30	1.50	1.13	1.13	1.43	1.42	1.75	1.73	1.73
West Jackson	1.25	1.25	1.75	1.61	1.60	1.57	1.57	1.57	1.72	1.69
Municipalities(including school)*										
Commerce *	19.88	17.08	17.65	15.66	16.30	17.41	18.04	17.74	19.41	19.41
Jefferson *	21.00	19.85	21.25	18.76	17.94	20.52	20.74	22.54	23.79	23.79
Maysville	1.50	1.50	1.50	1.30	3.00	4.51	n/a	4.85	4.22	3.19

Source: County Board of Equalization and Assessment

Overlapping rates are those of local and county governments that apply to property owners within the County. Not all overlapping rates apply to all County property owners (e.g., the rates for special districts apply only to the proportion of the government's within the city limits of municipalities that do not levy a city tax are considered with the unincorporated areas in computing the maximum rates.

(1) For purposes of this schedule and table 6, the County unincorporated rate is considered the total direct rate.

Maximum rates:

Total Incorporated	30.36	29.08	30.50	22.65	27.97	30.53	30.73	32.56	34.32	33.81
Total Unincorporated	29.21	28.96	29.11	20.10	26.95	29.20	30.24	30.20	33.30	32.99

JACKSON COUNTY, GEORGIA
PRINCIPAL PROPERTY TAXPAYERS
December 31, 2006
(amounts expressed in thousands)

		2006			1997		
Taxpayer	**Type of Business**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
Southern Power Company	Power generating facility	$ 85,431	1	4.69%	$ -		0.00%
Toyota Industries	Automotive air conditioner compressor manufacturer	16,142	2	0.89%	-		0.00%
Huber Engineered Woods	Particle board manufacturer	14,571	3	0.80%	-		0.00%
Haverty's Furniture Co, Inc.	Furniture distributor	13,981	4	0.77%	-		0.00%
Duke Realty Limited Partnership	Real estate investors	12,294	5	0.67%	-		0.00%
Wayne Farms, LLC	Poultry processing	7,712	6	0.42%	-		0.00%
Louisana Pacific Corporation	Particle board manufacturer	7,415	7	0.41%	-		0.00%
Mayfield Dairy Farms, Inc.	Milk processing/distributing	6,807	8	0.37%	-		0.00%
SPG Braselton One, LLC	Real estate investors	6,764	9	0.37%	-		0.00%
2255 Delk Road Partnership	Real estate investors	6,762	10	0.37%	-		0.00%
					-		0.00%
					-		0.00%
					-		0.00%
					-		0.00%
					-		0.00%
					-		0.00%
					-		0.00%
					-		0.00%
					-		0.00%
					-		0.00%
					-		0.00%
Totals		$ 177,879		9.76%	$ -		0.00%

Source: Jackson County Tax Commissioner
Note: Data for 1997 is not available.

Rank is based on the amount of County maintenance & operations taxes billed since exemptions that reduce the assessed value can vary by entity.

JACKSON COUNTY, GEORGIA
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year	Tax Year	Tax Due Date	Taxes Levied for the Tax Year (Original Levy)	Adjustments	Interest, Costs, & Penalties	Total Adjusted Levy	Collected within Fiscal year of the Levy		Collections in Subsequent Years	Total Collections to Date		Uncollected Balance
							Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy	
2001	2000	03/15/01	$ 4,744	$ (17)	$ 186	$ 4,913	$ 1,280	26.98%	$ 3,626	$ 4,906	99.86%	$ 7
2002	2001	12/20/01	10,404	402	308	11,114	9,194	88.37%	1,910	11,104	99.91%	10
2003	2002	01/20/03	12,305	664	281	13,250	4,135	33.60%	9,087	13,222	99.79%	28
2004	2003	12/30/03	13,383	254	261	13,898	11,654	87.08%	2,202	13,856	99.70%	42
2005	2004	12/20/04	13,893	776	288	14,957	13,097	94.27%	1,808	14,905	99.65%	52
2006	2005	12/31/05	16,021	953	209	17,183	12,579	78.52%	4,299	16,878	98.22%	305
2007	2006	12/20/06	$ 18,002	$ 793	$ 10	$ 18,805	$ 16,056	89.19%	$ -	$ 16,056	85.38%	$ 2,749

Note: Information for 1997-1999 is not available.
Taxes levied during the calendar year 2006 are recorded as revenues in the financial statements in 2007 since they are levied to finance that year's expenditures.
Taxes levied include real and personal property, motor vehicle, mobile home, timber, and heavy equipment taxes.
Schedule includes amounts for County maintenance and operations and Fire Districts Special Revenue Funds.

JACKSON COUNTY, GEORGIA
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years
(amounts expressed in thousands)

	Governmental Activities				Business-Type Activities				
Fiscal Year	**Capital Leases**	**GEFA Notes Payable**	**Contracts Payable (2)**	**IDA Economic Development Bonds**	**GEFA Notes Payable**	**Capital Leases**	**Total Primary Government**	**Percentage of Personal Income (1)**	**Per Capita (1)**
1997	$ 1,478	$ 242	$ 26,754	$ -	$ -	$ 663	$ 29,137	3.71%	$ 800
1998	1,659	380	26,679	-	-	782	29,500	3.49%	782
1999	1,590	367	26,661	-	717	5	29,340	3.30%	751
2000	2,105	353	26,578	-	679	-	29,715	3.05%	714
2001	1,832	338	26,238	-	639	-	29,047	2.69%	660
2002	6,377	322	705	-	596	55	8,055	0.73%	173
2003	27,747	306	1,688	-	551	-	30,292	2.64%	645
2004	28,914	289	1,601	16,815	504	-	48,123	3.80%	981
2005	29,400	271	1,511	16,815	454	-	48,451	3.38%	927
2006	$ 28,313	$ 251	$ 1,418	$ 16,815	$ 402	$ -	$ 47,199	2.99%	$ 846

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.
(1) See the Schedule of Demographic and Economic Statistics on Table 15 for personal income and population data.

JACKSON COUNTY, GEORGIA
OTHER LONG-TERM LIABILITIES
Last Ten Fiscal Years
(amounts expressed in thousands)

	Governmental Activities			Business-Type Activities					
Fiscal Year	Landfill Closure/ Post-closure (2)	Compensated Absences	Total	Landfill Closure/ Post-closure	Compensated Absences	Total	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
1997	$ 482	$ 265	$ 747	$ -	$ -	$ -	$ 747	0.09%	$ 21
1998	430	221	651	-	8	8	659	0.08%	17
1999	378	271	649	-	10	10	659	0.07%	17
2000	339	301	640	-	12	12	652	0.07%	16
2001	296	307	603	-	13	13	616	0.06%	14
2002	262	377	639	-	11	11	650	0.06%	14
2003	245	426	671	-	13	13	684	0.06%	15
2004	-	469	469	611	13	624	1,093	0.09%	22
2005	-	466	466	831	13	844	1,310	0.09%	25
2006	$ -	$ 525	$ 525	$ 807	$ 15	$ 822	$ 1,347	0.09%	$ 24

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.
(1) See the Schedule of Demographic and Economic Statistics on Table 15 for personal income and population data.

JACKSON COUNTY, GEORGIA
RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year	General Obligation Bonds	Less: Amounts Restricted to Repaying Principal	Total	Percentage of Estimated Actual Taxable Value of Property (1)	Per Capita (2)
1997	$ -	$ -	$ -	0.00%	$ -
1998	-	-	-	0.00%	-
1999	-	-	-	0.00%	-
2000	-	-	-	0.00%	-
2001	-	-	-	0.00%	-
2002	-	-	-	0.00%	-
2003	-	-	-	0.00%	-
2004	-	-	-	0.00%	-
2005	-	-	-	0.00%	-
2006	$ -	$ -	$ -	0.00%	$ -

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.
(1) See Table 6 for property value data.
(2) See Table 15 for population data.

JACKSON COUNTY, GEORGIA
Computation of Direct and Overlapping Bonded Debt
General Obligation and Revenue Bonds
December 31, 2006

Jurisdiction	*Debt Outstanding*	*Percentage Applicable to Government*	*Amount Applicable to Government*
Direct Debt			
Capital Lease - Courthouse	$ 24,475,000	100.00%	$ 24,475,000
Capital Leases - Other	13,837,612	100.00%	13,837,612
GEFA Loans	251,268	100.00%	251,268
Total Direct	38,563,880		38,563,880
Overlapping General Obligation Debt:			
Jackson County School System	82,620,340	100.00%	82,620,340
City of Commerce Board of Education	1,297,861	100.00%	1,297,861
City of Jefferson Board of Education	25,550,000	100.00%	25,550,000
City of Arcade	1,852,199	100.00%	1,852,199
City of Braselton	8,246,483	20.52%	1,692,178
City of Commerce	3,250,969	100.00%	3,250,969
City of Hoschton	3,079,773	100.00%	3,079,773
City of Jefferson	14,991,080	100.00%	14,991,080
City of Maysville	929,679	55.62%	517,087
City of Nicholson	177,326	100.00%	177,326
Total Overlapping General Obligation Debt	141,995,710		135,028,814
Guaranteed Revenue Debt			
Upper Oconee Basin Water Authority	50,458,239	41.52%	20,950,261
Jackson County Water and Sewer Authority	46,644,880	100.00%	46,644,880
Total Guaranteed Revenue Debt	97,103,119		67,595,141
Intergovernmental Contracts Obligation			
Banks-Jackson-Commerce Hospital Authority	1,890,000	75.00%	1,417,500
Jackson County Economic Development Authority	16,815,000	100.00%	16,815,000
Jackson County Airport Authority	2,600,000	100.00%	2,600,000
Total Intergovernmental Contracts Obligation	21,305,000		20,832,500
Total	$ 298,967,709		$ 262,020,335

Sources: Assessed value data used to estimate applicable percentages provided by the State Department of Revenue.
Debt outstanding provided by the County. See Table 10.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the county. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the county's taxable assessed value that is within the overlapping government's boundaries and dividing it by the overlapping government's total taxable assessed value.

JACKSON COUNTY, GEORGIA
LEGAL DEBT MARGIN INFORMATION
Last Ten Fiscal Years
(amounts expressed in thousands)

	Fiscal Year									
	1997	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**
Assessed value of property	$ 773,866	$ 904,424	$ 949,439	$ 1,260,305	$ 1,364,198	$ 1,465,071	$ 1,583,894	$ 1,653,826	$ 1,805,738	$ 2,053,350
Debt limit (10% of total assessed value)	77,387	90,442	94,944	126,031	136,420	146,507	158,389	165,383	180,574	205,335
Amount of Debt applicable to limit:										
General obligation bonds	-	-	-	-	-	-	-	-	-	-
Less: Resources restricted to paying principal	$ -	-	-	-	-	-	-	-	-	-
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 77,387	$ 90,442	$ 94,944	$ 126,031	$ 136,420	$ 146,507	$ 158,389	$ 165,383	$ 180,574	$ 205,335
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

JACKSON COUNTY, GEORGIA
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (2)	Per Capita Personal Income (3)	School Enrollment (4)	Unemployment Rate (6)
1997	36,431	$ 786,327	$ 21,584	-	3.8%
1998	37,711	844,877	22,404	-	3.9%
1999	39,057	889,718	22,780	-	3.6%
2000	41,589	974,056	23,421	-	2.7%
2001	44,010	1,080,974	24,562	-	3.9%
2002	46,651	1,110,574	23,806	-	4.8%
2003	46,998	1,148,866	24,445	-	3.8%
2004	49,035	1,267,702	25,853	5,907	3.1%
2005	52,292	1,433,899	27,421	6,203	4.1%
2006	55,778	$ 1,576,509	$ 28,264	6,600	3.9%

Data sources:
(1) US Bureau of the Census
(2) Amount expressed in thousands
(3) Federal Bureau of Economic Analysis; Then projected for 2006
(4) School District; Information for years prior to 2003 is not available.
(5) State Department of Labor

JACKSON COUNTY, GEORGIA
PRINCIPAL EMPLOYERS
Current Year and Nine Years Ago

		2006			1997		
Employer	**Type of Business**	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
Wayne Farms, LLC	Processed Chicken	1,350	1	6.87%			n/a
Jackson County Board of Education	School System	825	2	4.20%			n/a
Chateau Elan	Winery & Resort	500	3	2.54%			n/a
Baker & Taylor Books	Book Distributor	500	4	2.54%			n/a
Haverty's Furniture	Furniture Distributor	450	5	2.29%			n/a
BJC Medical	Hospital	411	6	2.09%			n/a
Jackson County Government	Government	400	7	2.04%			n/a
Mission Foods	Food Service	385	8	1.96%			n/a
Jefferson City Board of Education	School System	285	9	1.45%			n/a
Kubota Industrial Equipment Corp	Manufacturer	251	10	1.28%			n/a
							n/a
							n/a
All other employers		14,293		72.74%	0		n/a
Total		19,650		100.00%	0		0.00%

Source: Jackson County Area Chamber of Commerce and Georgia Department of Labor
Note: Data for 1997 is not available.

JACKSON COUNTY, GEORGIA
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
Last Ten Fiscal Years

	Full-time Equivalent Employees as of December 31									
	1997	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**
Function										
General government	-	-	-	-	-	-	44	45	48	51
Public safety										
Sheriff										
Officers	-	-	-	-	-	-	48	48	67	66
Civilians	-	-	-	-	-	-	64	64	73	74
Emergency	-	-	-	-	-	-	45	45	49	45
Court system	-	-	-	-	-	-	29	29	29	35
Public works	-	-	-	-	-	-	40	40	42	43
Health and welfare	-	-	-	-	-	-	5	5	7	6
Senior Center	-	-	-	-	-	-	10	10	11	11
Transport	-	-	-	-	-	-	2	2	-	-
Recreation and culture	-	-	-	-	-	-	7	7	8	8
Housing and development	-	-	-	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-	-	-	-	4
Total	-	-	-	-	-	-	294	295	334	343

Source: Government Budget Office

Notes: A full-time employee is scheduled to work 2,080 hours per year (including vacation and sick leave). Full-time-equivalent employment is calculated by dividing total labor hours by 2,080.
Information for years prior to 2003 is not available.

JACKSON COUNTY, GEORGIA
OPERATING INDICATORS BY FUNCTION
Last Ten Fiscal Years

	Fiscal Year									
	1997	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**
Function										
Sheriff										
Citations Issued	n/a	n/a	n/a	n/a	n/a	n/a	2,052	2,071	2,184	2,352
Fire										
Number of calls answered	1,418	1,813	1,636	1,757	2,182	1,700	1,947	2,206	2,718	2,670
Highways and streets										
Street resurfacing (miles)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	34	18	25
Sanitation										
Refuse collected (tons/day)	n/a	n/a	n/a	n/a	n/a	n/a	53	53	74	81
Culture and recreation										
Athletic field permits issued	n/a	n/a	n/a	n/a	11	9	25	24	23	35

Sources: Various County departments
Note: Information is not available for many years.

JACKSON COUNTY, GEORGIA
CAPITAL ASSET STATISTICS BY FUNCTION
Last Ten Fiscal Years

Function	Fiscal Year 2006
General government	
Undeveloped Land	13 parcels, 442.174 acres
Buildings (1)	2
Vehicles	31
Small Equipment	31
Public safety	
Undeveloped Land	2
Buildings (2)	29
Vehicles	
Fire/Pumper Trucks	39
Other Fire Dept. Vehicles	9
Ambulance/Rescue	16
Sheriffs Vehicles	74
JCCI Vehicles	9
Other Public Safty Vehicles	9
Equipment	125
Other Public Safety Assets	36
Court system	
Buildings (3)	2
Vehicles	5
Small Equipment	15
Public works	
Buildings	10
Vehicles	
Road Department	45
Building Inspector	11
Other	13
Small Equipment	3
Heavy Equipment	60
Roads	
Miles paved during year	22
Miles Resurfaced during year	9.6
Total Miles Paved Roads	530
Total Miles Unpaved Roads	134
Health and welfare	
Undeveloped Land	1 parcel, 1.06 acres
Buildings	6
Vehicles	7
Small Equipment	3
Recreation and culture	
Undeveloped Land	6 parcels, 101.12 acres
Buildings (4)	7
Vehicles	12
Equipment	22
Housing and development	
Buildings	1
Vehicles	4

Sources: Various county departments
No data is available prior to 2006

(1) Major buildings include Administration Building

(2) Major buildings include Jail (housed an estimated 5,000 inmate days in 2006) and Correctional Institute (housed an estimated 63,500 inmate days in 2006). The Jail currently has a 121 bed capacity. The Correctional Institute currently has a 174 bed capacity.
(3) Major Buildings include historic courthouse and new courthouse
(4) Major buildings include strucures at County Recreation Complex

GENERAL FUND

The General Fund is used to account for resources traditionally associated with governmental functions which are not required legally or by sound financial management to be accounted for in another fund.

The primary sources of revenue to the General Fund are property taxes and the sales tax, but interest on investments, charges for current services, licenses and permits all play a part.

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COUNTY OF JACKSON
SUMMARY OF GENERAL FUND BUDGET
Fiscal Year: January 1, 2008 - December 31, 2008

REVENUE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2008 BUDGET	DIFFERENCE 2008-2007	PERCENT CHANGE
PROPERTY TAXES	$ 12,576,267	$ 13,723,239	$ 16,064,385	$ 17,351,528	$ 21,160,092	$ 3,808,564	21.95%
SALES TAX	4,494,790	5,176,932	6,187,123	5,946,000	6,297,000	351,000	5.90%
OTHER TAXES	1,864,001	2,054,345	2,204,977	2,066,086	2,056,689	(9,397)	-0.45%
LICENSES & PERMITS	188,871	163,503	183,524	101,000	91,000	(10,000)	-9.90%
INTERGOVERNMENTAL REVENUES	2,558,932	2,793,492	2,627,741	1,793,971	1,863,224	69,253	3.86%
CHARGES FOR SERVICES	1,066,663	1,106,695	1,083,367	1,084,800	1,164,630	79,830	7.36%
FINES & FORFEITURES	810,371	480,777	570,146	603,000	988,000	385,000	63.85%
OTHER REVENUES	162,719	258,409	652,508	255,000	430,000	175,000	68.63%
TOTAL REVENUES	**$ 23,722,614**	**$ 25,757,392**	**$ 29,573,772**	**$ 29,201,385**	**$ 34,050,635**	**$ 4,849,250**	**16.61%**
TOTAL UOBWA REBATE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
TOTAL OTHER SOURCES	**$ 2,979,772**	**$ 4,023,043**	**$ 950,631**	**$ 831,997**	**$ 717,640**	**$ (114,357)**	**-13.74%**
TOTAL REVENUE & OTHER SOURCES	**$ 26,702,386**	**$ 29,780,435**	**$ 30,524,403**	**$ 30,033,382**	**$ 34,768,275**	**$ 4,734,893**	**15.77%**
PRIOR YR FUND BALANCE-OPERATING	$ -	$ -	$ -	$ -	$ -	**$ -**	**N/A**
TOTAL RESOURCES AVAILABLE	**$ 26,702,386**	**$ 29,780,435**	**$ 30,524,403**	**$ 30,033,382**	**$ 34,768,275**	**$ 4,734,893**	**15.77%**
EXPENDITURES BY DEPARTMENT:	**2004 ACTUAL**	**2005 ACTUAL**	**2006 ACTUAL**	**2007 BUDGET**	**2008 APPROVED**	**DIFFERENCE 2008-2007**	**Percent Change**
TOTAL GENERAL GOVERNMENT	**$ 4,099,347**	**$ 3,044,836**	**$ 3,400,856**	**$ 3,828,013**	**$ 4,642,598**	**$ 814,585**	**21.28%**
TOTAL PUBLIC SAFETY	**$ 9,718,641**	**$ 9,967,644**	**$ 10,834,255**	**$ 11,075,928**	**$ 12,606,408**	**$ 1,530,480**	**13.82%**
TOTAL COURT SYSTEM	**$ 2,208,701**	**$ 2,442,121**	**$ 2,707,503**	**$ 2,861,339**	**$ 3,507,012**	**$ 645,673**	**22.57%**
TOTAL PUBLIC WORKS	**$ 2,435,591**	**$ 6,052,499**	**$ 3,045,874**	**$ 3,117,090**	**$ 3,169,192**	**$ 52,102**	**1.67%**
TOTAL HEALTH & WELFARE	**$ 92,464**	**$ 99,230**	**$ 92,122**	**$ 121,934**	**$ 130,995**	**$ 9,061**	**7.43%**
TOTAL PARKS & RECREATION	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**N/A**
INDEPENDENT AGENCIES	**$ 253,844**	**$ 676,879**	**$ 277,044**	**$ 278,393**	**$ 313,870**	**$ 35,477**	**12.74%**
NON-DEPARTMENTAL	**$ 1,918,948**	**$ 3,131,551**	**$ 3,622,936**	**$ 5,128,282**	**$ 4,364,978**	**$ (763,304)**	**-14.88%**
TOTAL EXPENDITURES	**$ 20,727,536**	**$ 25,414,760**	**$ 23,980,590**	**$ 26,410,979**	**$ 28,735,053**	**$ 2,324,074**	**8.80%**
TRANSFERS OUT	**$ 4,249,084**	**$ 3,255,309**	**$ 3,911,959**	**$ 3,622,403**	**$ 6,033,222**	**$ 2,410,819**	**66.55%**
TOTAL OPERATING EXPENDITURES & OTHER FINANCING USES	**$ 24,976,620**	**$ 28,670,069**	**$ 27,892,549**	**$ 30,033,382**	**$ 34,768,275**	**$ 4,734,893**	**15.77%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$ 1,725,766**	**$ 1,110,366**	**$ 2,631,854**	**$ -**	**$ -**	**$ -**	**N/A**

Expenditures per F/S	$ 20,984,133	$25,559,981	$24,146,649
Operating transfers out per F/S	-		
Transfers out to component units per F/S	-		
Transfers out per F/S	3,992,487	3,110,088	3,745,900
Total	24,976,620	28,670,069	27,892,549
Difference	$ -	$ -	$ -

CHANGES IN FUND BALANCE:	**2004 ACTUAL**	**2005 ACTUAL**	**2006 ACTUAL**	**2007 ESTIMATED**	**2008 APPROVED**
Fund Balance - Beginning of Year	$ 2,914,129	$ 4,639,895	$ 5,750,261	$ 8,231,250	$ 8,231,250
Excess Revenues over Expenditures	1,725,766	1,110,366	2,631,854	-	-
Cumulative Effect of a Change	-	-	-		
In Accounting Principle & Prior Period Adjustments	-	-	-		
Use of Fund Balance in FY06 Budget	-	-	-		
Undesignated Fund Balance - End of Year	$ 4,639,895	$ 5,750,261	$ 8,382,115	$ 8,231,250	$ 8,231,250

JACKSON COUNTY, GEORGIA
GENERAL FUND REVENUE DETAIL
FY 2008

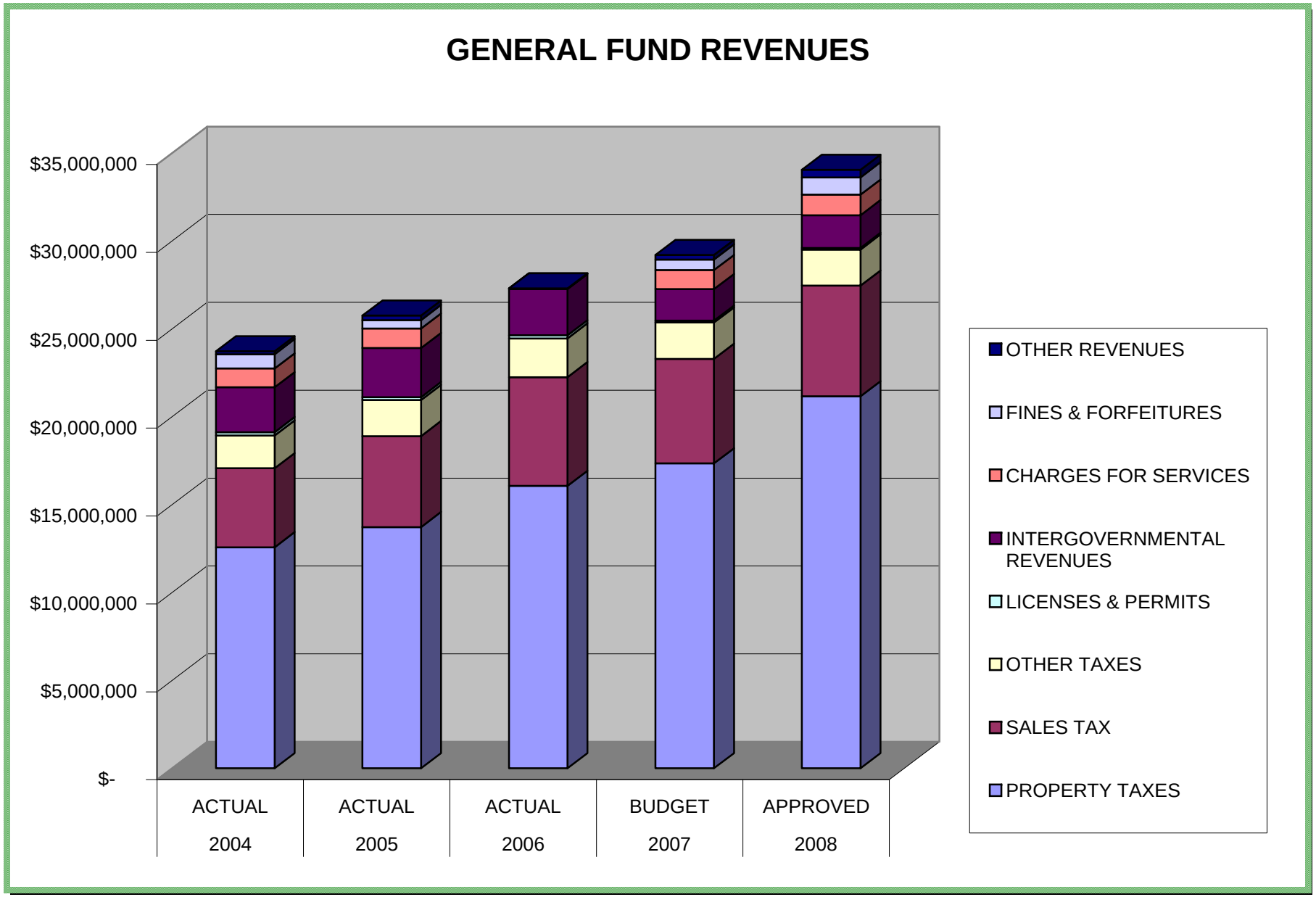
	Number	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2008 REQUEST	2008 APPROVED	DIFFERENCE 2008/2007	PERCENT CHANGE
PROPERTY TAX REVENUES:									
REAL & PERSONAL	1040125101	$ 10,162,393	$ 11,133,188	$ 13,043,694	$ 14,750,436	$ 18,225,000	$ 18,225,000	$ 3,474,564	23.56%
REAL PROPERTY TAXES-PRIOR YEAR	1040125102	6,830	(24,150)	(10,949)	-	-	-	-	n/a
MOBILE HOMES	1040125103	127,699	132,272	142,661	100,000	75,000	75,000	(25,000)	-25.00%
COMMISSIONS ON TAX	1040125104	735,098	685,477	964,320	686,000	920,000	920,000	234,000	34.11%
TIMBER TAXES	1040125106	3,880	5,238	3,441	2,316	2,316	2,316	-	0.00%
PAYMENTS IN LIEU OF TAXES	1040125107	-	168,559	22,175	32,776	32,776	32,776	-	0.00%
MOTOR VEHICLES	1040125108	1,163,387	1,199,900	1,439,375	1,375,000	1,500,000	1,500,000	125,000	9.09%
PENALTIES & INTEREST ON TAXES	1040125110	363,151	408,963	439,961	400,000	400,000	400,000	-	0.00%
MISCELLANEOUS RECEIPTS TAX OFFICE	1040125175	-	(246)	23	-	-	-	-	n/a
AD VALOREM TAXES - RAIL ROAD CARS	1040105113	13,829	14,038	14,363	5,000	5,000	5,000	-	0.00%
HEAVY EQUIPMENT TAXES	1040125115	-	-	5,322	-	-	-	-	n/a
TOTAL PROPERTY TAXES		**$ 12,576,267**	**$ 13,723,239**	**$ 16,064,385**	**$ 17,351,528**	**$ 21,160,092**	**$ 21,160,092**	3,808,564	21.95%
LOCAL OPTION SALES TAXES	1040105177	$ 4,494,790	$ 5,176,932	$ 6,187,123	$ 5,946,000	$ 6,297,000	$ 6,297,000	$ 351,000	5.90%
TOTAL LOCAL OPTION SALES TAXES		**$ 4,494,790**	**$ 5,176,932**	**$ 6,187,123**	**$ 5,946,000**	**$ 6,297,000**	**$ 6,297,000**	$ 351,000	5.90%
OTHER TAXES:									
ALCOHOLIC BEVERAGE EXCISE TAX	1040105114	$ 6,834	$ 25,493	$ 41,287	$ -	$ -	$ -	$ -	n/a
INSURANCE PREMIUM TAXES	1040105117	1,085,990	1,159,704	1,215,335	1,215,086	1,263,689	1,263,689	48,603	4.00%
FINANCIAL INSTITUTIONS TAXES	1040105121	83,960	85,031	107,491	84,000	85,000	85,000	1,000	1.19%
INTANGIBLE RECORDING TAX	1040155109	414,718	463,788	529,042	465,000	465,000	465,000	-	0.00%
COMMISSIONS ON INTANGIBLE TAXES	1040155104	85,595	96,420	110,292	90,000	90,000	90,000	-	0.00%
PENALTIES & INTEREST ON INTANGIBLE TAXES	1040155110	-	-	-	-	-	-	-	n/a
REAL ESTATE TRANSFER TAX	1040155148	186,904	223,909	201,528	212,000	153,000	153,000	(59,000)	-27.83%
TOTAL OTHER TAXES		**$ 1,864,001**	**$ 2,054,345**	**$ 2,204,977**	**$ 2,066,086**	**$ 2,056,689**	**$ 2,056,689**	(9,397)	-0.45%
LICENSES AND PERMITS:									
HANDGUN LICENSES	1040175151	$ 6,867	$ 7,744	$ 7,080	$ 6,000	$ 6,000	$ 6,000	$ -	0.00%
MARRIAGE LICENSES	1040175152	2,751	6,338	9,645	3,000	3,000	3,000	-	0.00%
MARRIAGE CERTIFICATES	1040175153	2,746	3,514	3,700	2,000	2,000	2,000	-	0.00%
MISCELLANEOUS PERMITS	1040175156	11,407	1,961	4,212	-	-	-	-	n/a
DRIVEWAY PERMITS	1040265191	-	-	-	-	-	-	-	n/a
BUSINESS PERMITS	1040105191	120,152	68,628	109,893	50,000	50,000	50,000	-	0.00%
FRANCHISE FEES - CABLE TELEVISION	1040105176	41,448	40,781	38,645	40,000	30,000	30,000	(10,000)	-25.00%
BEER & WINE LICENSES	1040105192	3,500	3,000	1,500	-	-	-	-	n/a
ZONING & LAND USE FEES	1040315189	-	-	-	-	-	-	-	n/a
BUILDING INSPECTION FEES	1040315191	-	-	-	-	-	-	-	n/a
PLANNING & DEVELOPMENT FEES	1040315192	-	-	-	-	-	-	-	n/a
MOBILE HOME PERMITS	1040315193	-	-	-	-	-	-	-	n/a
LAND DISTURBANCE ACTIVITY PERMIT	1040315195	-	-	-	-	-	-	-	n/a
HOME OCCUPATION PERMITS	1040315196	-	-	-	-	-	-	-	n/a
PLAN REVIEW FEES	1041275130	-	24,812	8,500	-	-	-	-	n/a
DEVELOPMENT STNDS SERVICES FEE	1041275131	-	6,725	350	-	-	-	-	n/a
TOTAL LICENSES AND PERMITS		**$ 188,871**	**$ 163,503**	**$ 183,524**	**$ 101,000**	**$ 91,000**	**$ 91,000**	(10,000)	-9.90%
INTERGOVERNMENTAL REVENUES:									
INTERGOVERNMENTAL REVENUE	1040105173	$ -	$ -	-	$ -	$ -	$ -	$ -	n/a
FEDERAL GRANTS	1040105178	-	-	8,000	-	-	-	-	n/a
SALARY REIMBURSEMENT - JCBOE	1040115117	340	-	-	-	-	-	-	n/a
HTRG STATE GRANT	1040125112	694,858	736,782	823,896	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE	1040125113	-	14,253	-	14,253	-	-	(14,253)	-100.00%
INTERGOVERNMENTAL REVENUE (FICA)	1040125177	12,928	-	18,304	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE	1040175113	-	-	249	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE (SRO)	1040185113	-	-	19,033	45,680	91,630	91,630	45,950	100.59%
LOCAL LAW ENFORCEMENT BLOCK GRANT	1040185177	2,788	8,911	4,262	-	-	-	-	n/a
C.O.P.S. GRANT	1040185178	-	13,135	8,005	-	-	-	-	n/a
GRANTS - SHERIFF	1040195178	15,145	-		-	-	-	-	n/a
STATE LOCAL ASSIST. GRANT- CLOCK TOWER	1040215177	17,341	-	(533)	-	-	-	-	n/a
AMBULANCE - CIVIL DEFENSE	1040225128	-	-	-	-	-	-	-	n/a
SALARY REIMBURSEMENT - CORRECTIONS	1040255117	98,896	71,389	38,739	83,720	86,404	86,404	2,684	3.21%
RELEASE OF INMATES	1040255118	-	-	-	-	-	-	-	n/a
INMATE SUBSIDY	1040255119	1,254,400	1,251,020	1,273,280	1,248,300	1,270,200	1,270,200	21,900	1.75%
SPECIAL ROAD PROJECTS	1040265112	197,594	-	-	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE	1040265113	-	19,915	4,851	-	-	-	-	n/a
FEDERAL GRANT - ICE STORM CLEANUP	1040265178	-	-	-	-	-	-	-	n/a
STATE GRANTS	1040325175	-	-	-	-	-	-	-	n/a
ISTEA - COVERED BRIDGE STP-E(132)	1040325178	-	-	-	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE	1040345113	86,543	95,987	126,168	141,967	154,416	154,416	12,449	8.77%
JUVENILE COURT INTERGOVERNMENTAL	1040345175	7,900	90,055	90,100	85,000	88,434	88,434	3,434	4.04%
JUDICIAL COUNCIL	1040345178	8,471	-	-	-	-	-	-	n/a
DOMESTIC VIOLENCE GRANT	1040355132	-	-	-	-	-	-	-	n/a
FEDERAL GRANT (2002-GP-CX-0131)	1040355178	50,643	-	-	-	-	-	-	n/a
VICTIMS SERVICE	1040355180	55,523	126,395	140,777	120,000	120,000	120,000	-	0.00%

JACKSON COUNTY, GEORGIA
GENERAL FUND REVENUE DETAIL
FY 2008

	Number	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2008 REQUEST	2008 APPROVED	DIFFERENCE 2008/2007	PERCENT CHANGE
STATE GRANTS	1040365178	-	-	-	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE	1040395113	-	8,157	(2,563)	-	-	-	-	n/a
STATE GRANTS - REBA	1040425177	-	237,500	-	-	-	-	-	n/a
MISCELLANEOUS INTERGOVERNMENTAL	1040525113	-	-	-	-	-	-	-	n/a
FEDERAL GRANT - AIRPORT EXPANSION	1040525178	-	-	-	-	-	-	-	n/a
LOCAL ASSISTANCE GRANT-RECREATION	1040575177	-	-	-	-	-	-	-	n/a
DARE PROGRAM SCHOOLS	1040635175	20,898	-	-	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE	1040655113	-	49,926	-	-	-	-	-	n/a
INDIGENT DEFENSE	1040655175	-	-	-	-	-	-	-	n/a
INDIGENT DEFENSE IMPROVEMENT GRANT	1040655178	11,960	-	-	-	-	-	-	n/a
URESA - STATE OF GEORGIA	1040705178	-	-	-	-	-	-	-	n/a
STATE GRANTS - RURAL TRANSPORTATION	1040715175	1,330	19,700	1,327	-	-	-	-	n/a
FEDERAL GRANT - RURAL TRANSPORTATION	1040715178	21,374	41,064	37,497	55,051	52,140	52,140	(2,911)	-5.29%
INTERGOVERNMENTAL REVENUE	1041185113	-	3,313	-	-	-	-	-	n/a
STATE GRANTS-ELECTIONS	1041185175	-	5,990	36,348	-	-	-	-	n/a
TOTAL INTERGOVERNMENTAL		**$ 2,558,932**	**$ 2,793,492**	**$ 2,627,741**	**$ 1,793,971**	**$ 1,863,224**	**$ 1,863,224**	69,253	3.86%
CHARGES FOR SERVICES:									
RENTAL INCOME	1040105179	$ 31,201	$ 44,564	$ 40,831	$ 46,800	$ 46,800	$ 46,800	$ -	0.00%
STREET LIGHTS	1040125114					93,830	93,830	93,830	n/a
CLERK OF COURT RECORDING FEES	1040155142	401,518	438,806	416,621	435,000	395,000	395,000	(40,000)	-9.20%
VITAL STATISTICS	1040175150	22,696	23,637	26,492	25,000	25,000	25,000	-	0.00%
PROBATE COURT - ESTATES	1040175154	36,966	35,077	30,899	34,000	34,000	34,000	-	0.00%
PROBATE COURT - OTHER	1040175175	400	3,623	(308)	-	-	-	-	n/a
DEPUTY TRAINING EXPENSE	1040185132	6,100	-	320	-	-	-	-	n/a
SHERIFF'S MISCELLANEOUS RECEIPTS	1040185165	199,285	192,175	199,963	180,000	180,000	180,000	-	0.00%
VENDING SALES JAIL	1040185190	-	-	-	-	-	-	-	n/a
JAIL INMATE LODGING	1040195136	179,236	176,920	141,242	180,000	180,000	180,000	-	0.00%
AMBULANCE COLLECTIONS	1040225190	48	-	-	-	-	-	-	n/a
TELEPHONE COMMISSIONS	1040255189	36,000	36,000	36,000	36,000	36,000	36,000	-	0.00%
VENDING SALES CI	1040255190	10,367	10,177	13,825	-	-	-	-	n/a
SEWER TAP-ON FEES	1040315194	-	-	-	-	-	-	-	n/a
RENTALS, HURRICANE SHOALS	1040325180	-	-	-	-	-	-	-	n/a
MISCELLANEOUS REVENUE CLERK OF COURT	1040335175	-	-	-	-	-	-	-	n/a
MAGISTRATE COLLECTIONS	1040555120	129,316	132,351	153,686	135,000	150,000	150,000	15,000	11.11%
RECREATIONS DEPARTMENT FEES	1040575179	-	-	-	-	-	-	-	n/a
RECREATION DEPARTMENT CONCESSIONS	1040575181	-	-	-	-	-	-	-	n/a
FARES - RURAL TRANSPORTATION	1040715132	13,530	13,365	23,796	13,000	24,000	24,000	11,000	84.62%
TOTAL CHARGES FOR SERVICES		**$ 1,066,663**	**$ 1,106,695**	**$ 1,083,367**	**$ 1,084,800**	**$ 1,164,630**	**$ 1,164,630**	**$ 79,830**	7.36%
FINES AND FORFEITURES:									
STATE COURT	1040165141	$ 320,768	$ 341,523	$ 424,614	$ 340,000	$ 725,000	$ 725,000	$ 385,000	113.24%
STATE COURT - INDIGENT DEFENSE	1040165142	-	3,490	-	-	-	-	-	n/a
SUPERIOR COURT	1040335140	483,851	123,182	133,153	250,000	250,000	250,000	-	0.00%
JUVENILE COURT	1040345140	5,752	6,582	6,477	7,000	7,000	7,000	-	0.00%
PRE-TRIAL DIVERSION FUNDS	1040355120	5,752	6,000	5,902	6,000	6,000	6,000	-	0.00%
TOTAL FINES AND FORFEITURES		**$ 816,123**	**$ 480,777**	**$ 570,146**	**$ 603,000**	**$ 988,000**	**$ 988,000**	**$ 385,000**	63.85%
OTHER REVENUES:									
INTEREST INCOME - COMMISSIONERS	1040105170	$ 97,726	$ 168,713	$ 395,260	$ 225,000	$ 400,000	$ 400,000	$ 175,000	77.78%
INTEREST INCOME - TAX COMMISSIONER	1040125170	38,969	23,930	72,109	30,000	30,000	30,000	-	0.00%
INTEREST INCOME - CLERK OF COURT	1040155170	47	152	(199)	-	-	-	-	n/a
INTEREST INCOME - SHERIFF	1040185170	3,285	3,905	6,408	-	-	-	-	n/a
INTEREST INCOME - COURTHOUSE	1040215170	416	-	-	-	-	-	-	n/a
INTEREST INCOME - CORRECTIONAL INSTITUTE	1040255170	172	69	149	-	-	-	-	n/a
VENDOR COMPENSATION	1040105130	21	-	-	-	-	-	-	n/a
RETURNED CHECK FEES	1040105131	1,224	965	1,383	-	-	-	-	n/a
OTHERS MISC COMMISSIONERS	1040105132	5,413	138	35,168	-	-	-	-	n/a
MAP SALES & COPY FEES	1040105171	(1,247)	143	112	-	-	-	-	n/a
(r) 1/2 REIMB. COMPOSTING B.O.E.	1040105175	-	-	-	-	-	-	-	n/a
MAIL FEES	1040125111	11,910	14,629	16,518	-	-	-	-	n/a
STREET LIGHTS	1040125114	-	10,395	29,059	-	-	-	-	n/a
SALE OF COUNTY PROPERTY	1040115171	-	7,565	6,560	-	-	-	-	n/a
SALE OF COUNTY PROPERTY	1040145171	-	-	-	-	-	-	-	n/a
SALE OF COUNTY PROPERTY	1040265171	-	-	-	-	-	-	-	n/a
SALE OF COUNTY PROPERTY	1040395171	-	-	-	-	-	-	-	n/a
MISCELLANEOUS REVENUE	1040095132	-	(94)	2,173	-	-	-	-	n/a
MISCELLANEOUS REVENUE	1040155132	110	-	24	-	-	-	-	n/a
MISCELLANEOUS COPY & FEE CHARGES	1040155133	-	-	37,838	-	-	-	-	n/a
MISCELLANEOUS REVENUE	1040165132	-	-	-	-	-	-	-	n/a
MISCELLANEOUS REVENUE	1040355130	393	-	-	-	-	-	-	n/a
PROCEEDS INSURANCE CLAIMS	1040105201	-	2,665	5,313	-	-	-	-	n/a
PROCEEDS INSURANCE CLAIMS	1040185201	-	-	-	-	-	-	-	n/a
PROCEEDS INSURANCE CLAIMS	1040225201	-	-	-	-	-	-	-	n/a
PROCEEDS INSURANCE CLAIMS	1040255201	-	22,809	-	-	-	-	-	n/a
PROCEEDS INSURANCE CLAIMS	1040265201	3,058	-	-	-	-	-	-	n/a

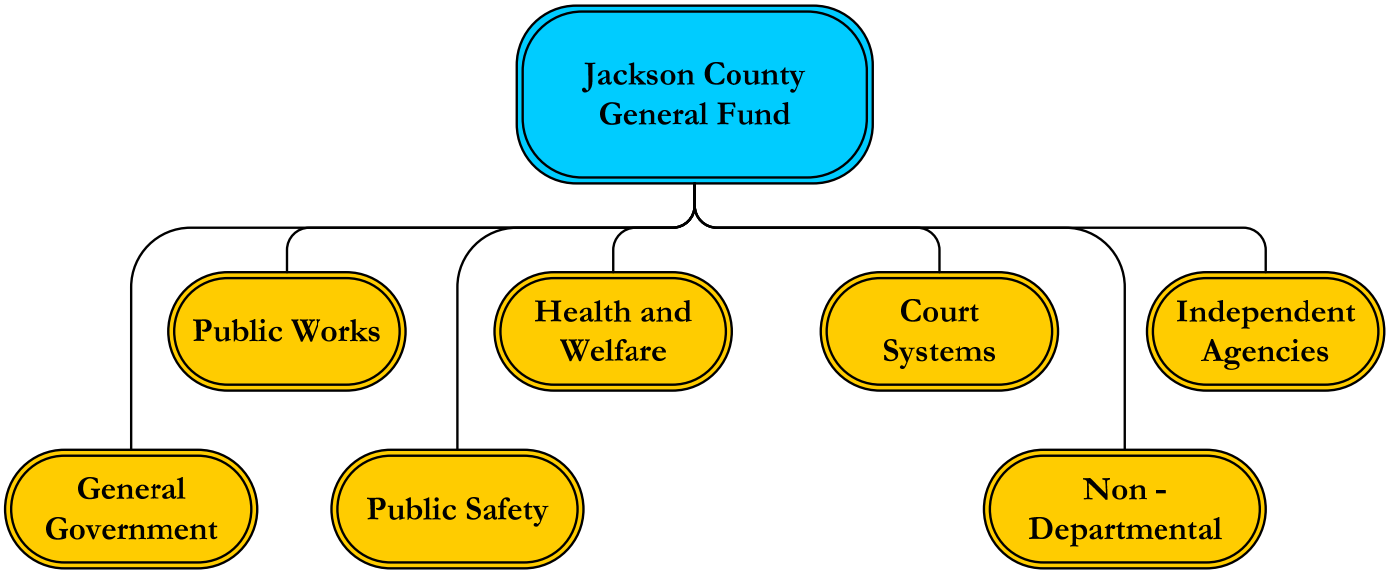
JACKSON COUNTY, GEORGIA
GENERAL FUND REVENUE DETAIL
FY 2008

	Number	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2008 REQUEST	2008 APPROVED	DIFFERENCE 2008/2007	PERCENT CHANGE
JCO VOLUNTEER RESCUE PAYMENTS	1040225132	-	-	-	-	-	-	-	n/a
MOBILE CONSTRUCTION REVENUE	1040255116	-	-	-	-	-	-	-	n/a
MISCELLANEOUS	1040255132	-	-	-	-	-	-	-	n/a
SALE OF LIVESTOCK	1040255171	-	-	-	-	-	-	-	n/a
OTHER REVENUES	1040265132	1,210	137	42,016	-	-	-	-	n/a
PEACHSTATE RACE MANAGEMENT CORP.	1040225127	-	-	-	-	-	-	-	n/a
DONATIONS-COVERED BRIDGE-	1040325182	-	-	-	-	-	-	-	n/a
RESTITUTION	1040335172	-	94	40	-	-	-	-	n/a
OTHER INCOME	1040695132		884	225	-	-	-	-	n/a
IMPOUNDMENT FEES	1040695191	-	1,310	2,350	-	-	-	-	n/a
TOTAL OTHER REVENUES		**$ 162,707**	**$ 258,409**	**$ 652,508**	**$ 255,000**	**$ 430,000**	**$ 430,000**	**$ 175,000**	68.63%
UPPER OCONEE BASIN WATER									n/a
AUTHORITY REBATE	1040105199	-	-	-	-	-	-	-	n/a
TOTAL UOBWA REBATE		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	n/a
TOTAL REVENUES - GENERAL FUND		**$ 23,728,354**	**$ 25,757,392**	**$ 29,573,772**	**$ 29,201,385**	**$ 34,050,635**	**$ 34,050,635**	**$ 4,849,250**	16.61%
OTHER FINANCING SOURCES AND TRANSFERS:									n/a
SALE OF FIXED ASSETS	1040105172	40,464	2,548	-	-	-	-	-	n/a
SALE OF COUNTY PROPERTY	1040145171	-	-	-	-	-	-	-	n/a
SALE OF COUNTY PROPERTY	1040115171	16,285	-	-	-	-	-	-	n/a
SALE OF COUNTY PROPERTY	1040185171	8,830	565	-	-	-	-	-	n/a
SALE OF COUNTY PROPERTY	1040575171	-	-	-	-	-	-	-	n/a
SALE OF COUNTY PROPERTY	1040745171	-	-	-	-	-	-	-	n/a
SALE OF LIVE STOCK	1040255171	-	-	-	-	-	-	-	n/a
SALE OF COUNTY PROPERTY	1040265171	19,900	-	-	-	-	-	-	n/a
SALE OF COUNTY PROPERTY	1040265173	-	-	131	-	-	-	-	n/a
TRADE ALLOWANCES	1040265202	-	1,833,190	-	-	-	-	-	n/a
SALE OF CO PROPERTY-BLDG. INSP.	1040315171	-	-	-	-	-	-	-	n/a
SALE OF CAPITAL ASSETS		**$ 85,479**	**$ 1,836,303**	**$ 131**	**$ -**	**$ -**	**$ -**	$ -	n/a
TRANSFERS IN JAIL FUND	1040195998	1,655	-	375,000	86,566	86,566	86,566	-	0.00%
TRANSFERS IN SPLOST - JAIL PROJECT - IT	1040135998					56,074	56,074	56,074	n/a
TRANSFERS IN	1040215998	2,297,568	-	-	-	-	-	-	n/a
TRANSFERS IN - D.A.	1040355200	3,111	-	-	-	-	-	-	n/a
TRANSFERS IN - D.A.	1040355998	3,270	2,998	-	-	-	-	-	n/a
TRANSFERS IN - C&D Landfill	1040365998	-	-	-	170,431	-	-	(170,431)	-100.00%
TRANSFERS IN-VIC. ASSIST.	1040485200	-	-	-	-	-	-	-	n/a
TRANSFERS IN-VIC. ASSIST.	1040485998	18,530	16,986	-	-	-	-	-	n/a
TRANSFER IN EAST JACKSON FIRE	1040675998	-	-	-	-	-	-	-	n/a
TRANSFERS IN	1040715998	3,432	-	-	-	-	-	-	n/a
TRANSFERS IN - JACKSON COUNTY SHOP	1040745998	-	-	18,500	-	-	-	-	n/a
TRANSFERS IN	1040755998	744	-	-	-	-	-	-	n/a
OPERATING TRANSFERS IN		**$ 2,328,310**	**$ 19,984**	**$ 393,500**	**$ 256,997**	**$ 142,640**	**$ 142,640**	$ (114,357)	-44.50%
PROCEEDS FROM LEASES	1040085200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040105200	77,035	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040115200	1,461	-	37,000	-	-	-	-	n/a
PROCEEDS FROM LEASES	1040118200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040135200	82,000	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040152000	25,037	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040165200	3,154	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040175200	6,457	12,000	-	-	-	-	-	n/a
PROCEEDS FROM LEASES	1040185200	14,813	-	520,000	575,000	575,000	575,000	-	0.00%
PROCEEDS FROM LEASES	1040215200	6,921	-	-	-	-	-	-	n/a
PROCEEDS FROM LEASES	1040225200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM LEASES	1040265200	214,000	2,154,756	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040315200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040325200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040335200	18,465	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040345200	16,046	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040365200	10,000	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040395200	34,000	-	-	-	-	-	-	n/a
PROCEEDS FROM LEASES	1040405200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040495200	5,780	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040555200	7,635	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040575200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040655200	7,179	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1041335200	36,000	-	-	-	-	-	-	n/a
PROCEEDS FROM LEASES		**$ 565,983**	**$ 2,166,756**	**$ 557,000**	**$ 575,000**	**$ 575,000**	**$ 575,000**	$ -	0.00%
TRANSFERS IN FROM COMPONENT UNITS	1040805998	-	-	-	-	-	-	-	n/a
PRIOR YEAR FUND BALANCE APPROPRIATED		-	-	-	-	-	-	-	n/a
TOTAL OTHER FINANCING SOURCES								-	n/a
AND TRANSFERS		**$ 2,979,772**	**$ 4,023,043**	**$ 950,631**	**$ 831,997**	**$ 717,640**	**$ 717,640**	$ (114,357)	-13.74%
								-	
TOTAL REVENUE & OTHER SOURCES		**$ 26,708,126**	**$ 29,780,435**	**$ 30,524,403**	**$ 30,033,382**	**$ 34,768,275**	**$ 34,768,275**	**$ 4,734,893**	**15.77%**


GENERAL FUND REVENUES
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$-
ACTUAL 2004
ACTUAL 2005
ACTUAL 2006
BUDGET 2007
APPROVED 2008
OTHER REVENUES
FINES & FORFEITURES
CHARGES FOR SERVICES
INTERGOVERNMENTAL REVENUES
LICENSES & PERMITS
OTHER TAXES
SALES TAX
PROPERTY TAXES

GENERAL FUND DEPARTMENTAL SUMMARIES

Jackson County provides services to citizens and visitors on a daily basis. The direct provision of said services and the support functions of the General Fund are organized into different functions: General Government, Public Safety, Court System, Public Works, Health and Welfare, Parks and Recreation, Independent Agencies, and Non-Departmental.



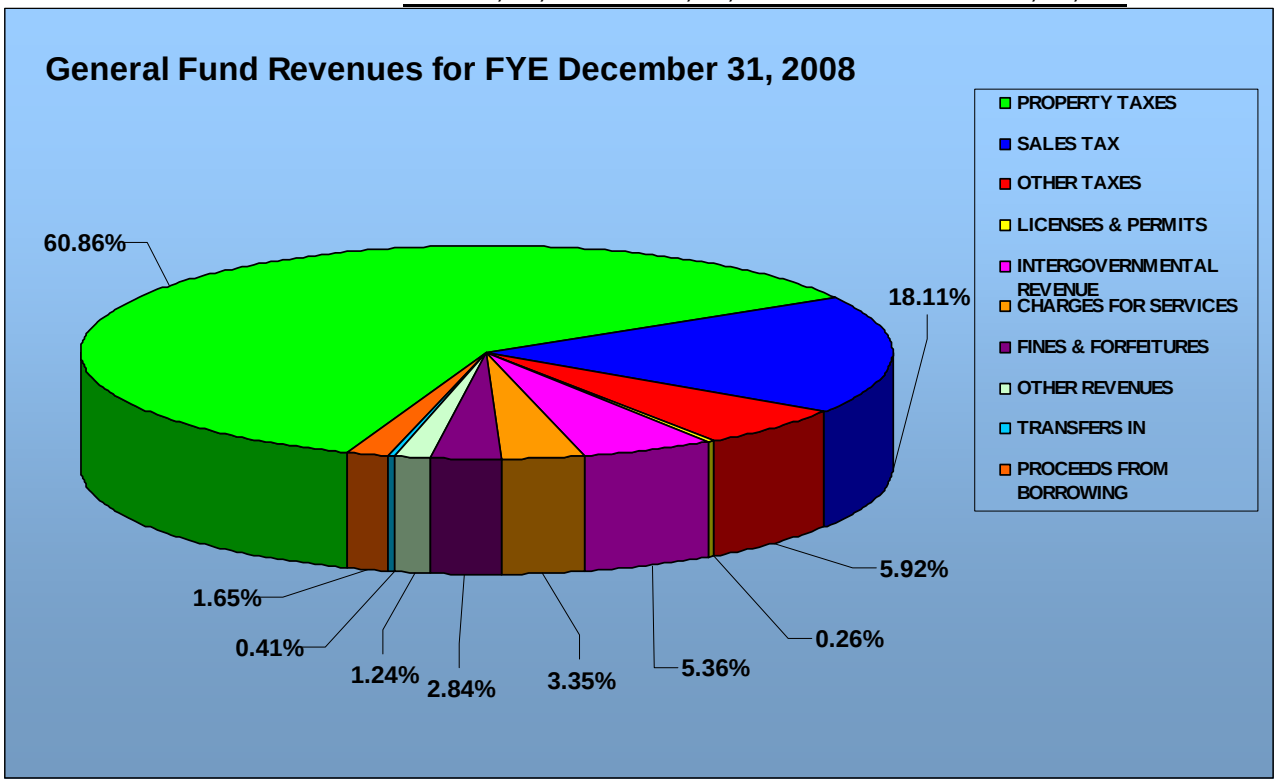
Jackson County Government

Approved 2008 General Fund Operating Budget

The approved FY08 General Fund Operating Budget is $34,768,275. The following shows the breakdown by functions.

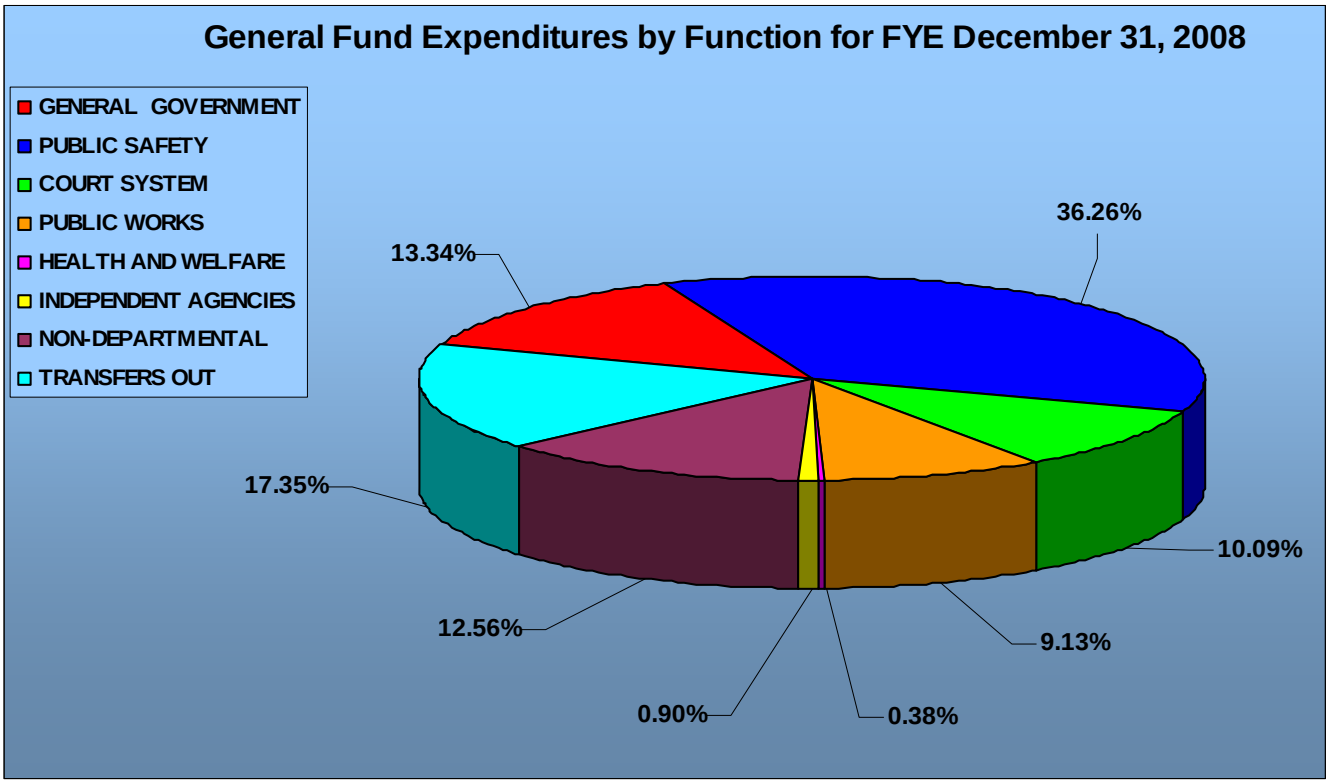
APPROVED 2008 GENERAL FUND REVENUE AND SOURCES SUMMARY

REVENUE AND OTHER SOURCES	2007 BUDGET	APPROVED 2008 BUDGET	PERCENT 0F 2008 TOTAL	CHANGE FROM 2007 BUDGET	PERCENT CHANGE 2008-2007
PROPERTY TAXES	$ 17,351,528	$ 21,160,092	60.86%	$ 3,808,564	21.95%
SALES TAX	5,946,000	6,297,000	18.11%	351,000	5.90%
OTHER TAXES	2,066,086	2,056,689	5.92%	(9,397)	-0.45%
LICENSES & PERMITS	101,000	91,000	0.26%	(10,000)	-9.90%
INTERGOVERNMENTAL REVENUE	1,793,971	1,863,224	5.36%	69,253	3.86%
CHARGES FOR SERVICES	1,084,800	1,164,630	3.35%	79,830	7.36%
FINES & FORFEITURES	603,000	988,000	2.84%	385,000	63.85%
OTHER REVENUES	255,000	430,000	1.24%	175,000	68.63%
TOTAL REVENUES	**29,201,385**	**34,050,635**	**97.94%**	**4,849,250**	**16.61%**
OTHER FINANCING SOURCES					
TRANSFERS IN	256,997	142,640	0.41%	(114,357)	-44.50%
PROCEEDS FROM BORROWING	575,000	575,000	1.65%	-	0.00%
PRIOR YEAR FUND BALANCE	-			-	
TOTAL REVENUES & OTHER SOURCES	**$ 30,033,382**	**$ 34,768,275**	**100.0%**	**$ 4,734,893**	**15.77%**



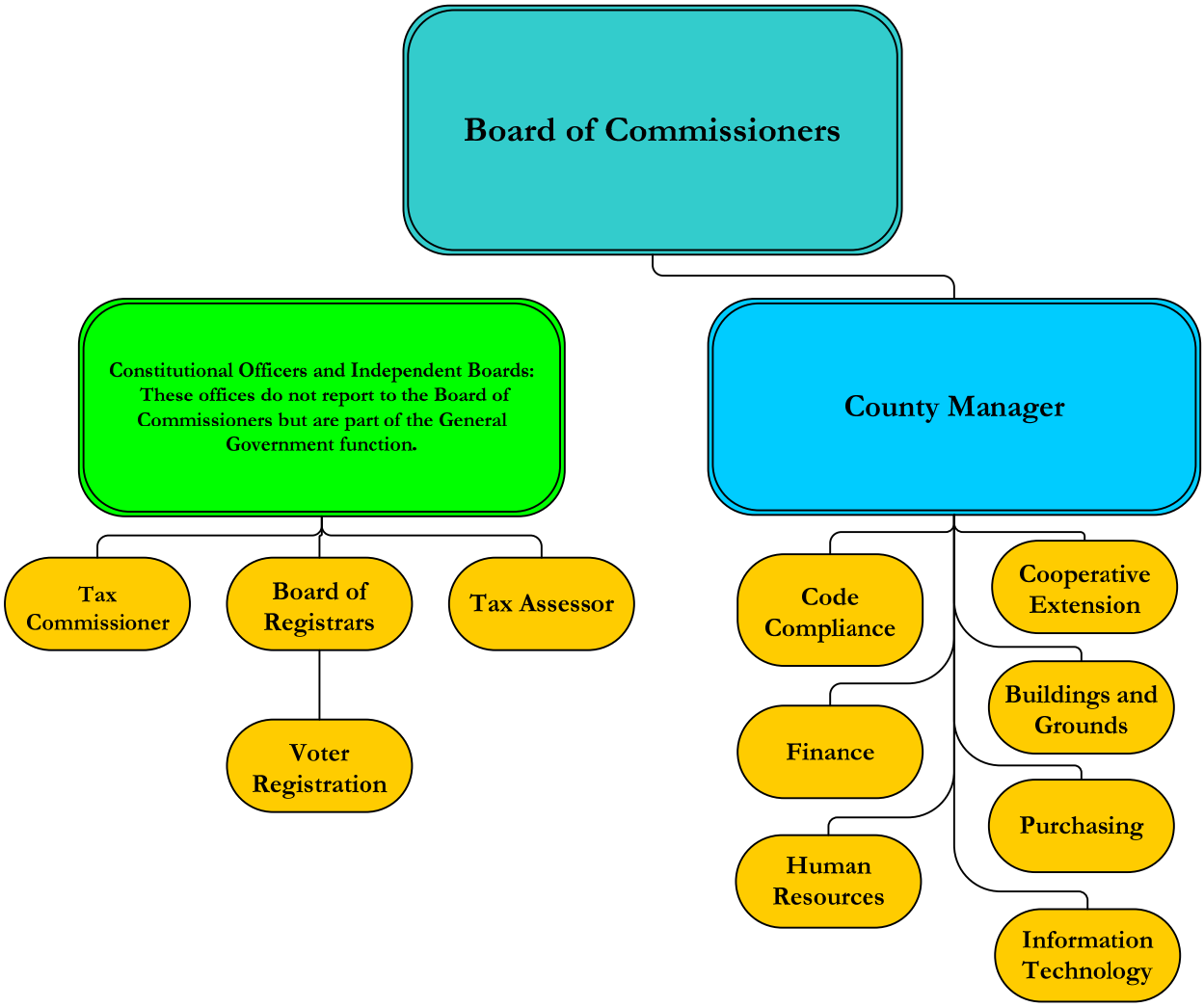
APPROVED 2008 GENERAL FUND EXPENDITURES AND TRANSFERS SUMMARY

FUNCTION	2007 BUDGET	APPROVED 2008 BUDGET	PERCENT 0F 2008 TOTAL	CHANGE FROM 2007 BUDGET	PERCENT CHANGE 2008-2007
GENERAL GOVERNMENT	$ 3,828,013	$ 4,642,598	13.35%	$ 814,585	21.28%
PUBLIC SAFETY	11,075,928	12,606,408	36.26%	1,530,480	13.82%
COURT SYSTEM	2,861,339	3,507,012	10.09%	645,673	22.57%
PUBLIC WORKS	3,117,090	3,169,192	9.12%	52,102	1.67%
HEALTH AND WELFARE	121,934	130,995	0.38%	9,061	7.43%
INDEPENDENT AGENCIES	278,393	313,870	0.90%	35,477	12.74%
NON-DEPARTMENTAL	5,128,282	4,364,978	12.55%	(763,304)	-14.88%
TOTAL EXPENDITURES	**26,410,979**	**28,735,053**	**82.65%**	**2,324,074**	**8.80%**
OTHER FINANCING USES					
TRANSFERS OUT	3,622,403	6,033,222	17.35%	2,410,819	66.55%
TOTAL EXPENDITURES & OTHER USES	**$ 30,033,382**	**$ 34,768,275**	**100.0%**	**$ 4,734,893**	**15.77%**



GENERAL GOVERNMENT FUNCTION

The General Government function is comprised of departments responsible for the management of the County's resources. This function includes the following departments.

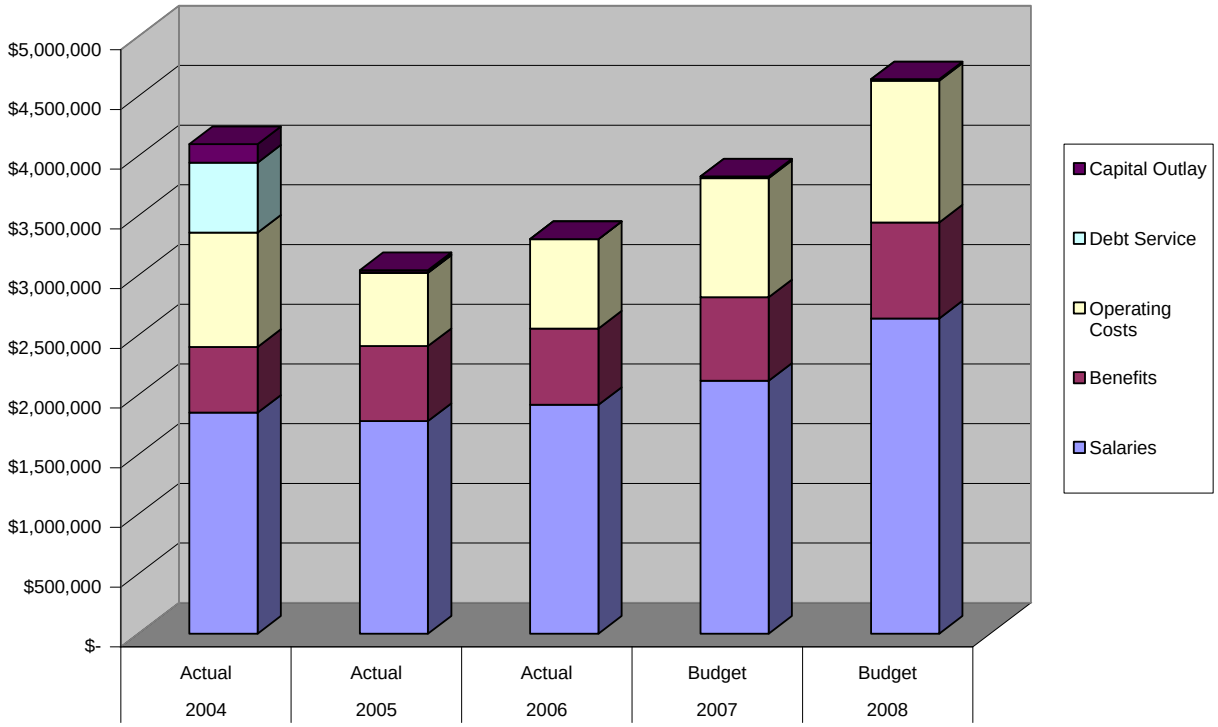


HISTORICAL INFORMATION & APPROVED 2008 GENERAL GOVERNMENT FUNCTION BUDGET

The total approved FY08 General Fund Operating Budget is $34,768,275. The General Government departments proposed budget makes up $4,642,598 or 13.35% of that total. General Government approved 2008 operating budget has increased $814,585 or 21.28% over the approved FY07 budget.

EXPENDITURES BY DEPARTMENT:	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2008 APPROVED	DIFFERENCE 2008-2007	Percent Change
GENERAL GOVERNMENT							
GOVERNING BODY	$ 977,421	$ 402,883	$ 319,310	$ 407,949	$ 425,473	$ 17,524	4.30%
COUNTY MANAGER	240,597	170,816	186,462	183,977	196,717	12,740	6.92%
FINANCIAL ADMINISTRATION	532,825	431,925	479,888	523,270	594,692	71,422	13.65%
HUMAN RESOURCES	151,864	137,157	161,944	188,595	209,512	20,917	11.09%
INFORMATION TECHNOLOGY	347,508	222,145	294,134	482,133	710,169	228,036	47.30%
GEOGRAPHIC INFORMATION SYSTEMS	-	-	-	-	132,373	132,373	N/A
TAX ASSESSORS	441,768	423,919	532,379	505,330	611,109	105,779	20.93%
BOARD OF EQUALIZATION	4,150	3,603	4,136	6,870	4,820	(2,050)	-29.84%
TAX COMMISSIONER	429,459	454,725	461,128	544,430	613,653	69,223	12.71%
VOTER REGISTRATION	115,370	110,903	118,260	115,381	230,067	114,686	99.40%
COUNTY EXTENSION	85,846	75,086	91,932	97,445	115,861	18,416	18.90%
PURCHASING	143,848	127,951	136,833	136,623	108,481	(28,142)	-20.60%
CODE COMPLIANCE OFFICER	243,731	171,132	183,481	179,262	180,832	1,570	0.88%
BUILDINGS & GROUNDS	384,960	312,591	430,969	456,748	508,838	52,090	11.40%
TOTAL GENERAL GOVERNMENT	**$ 4,099,347**	**$ 3,044,836**	**$ 3,400,856**	**$ 3,828,013**	**$ 4,642,598**	**$ 814,585**	**21.28%**

General Government Expenditures



Geographic Information Systems

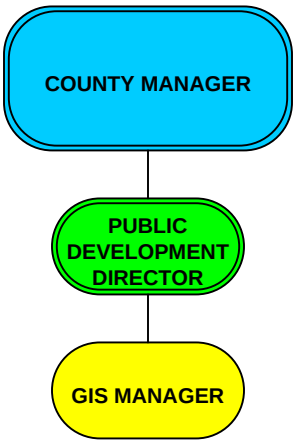
MISSION : To support the Jackson County Board of Commissioners' planning, development, transit, recreation, and environmental services activities through the use of GIS technology and facilitate the sharing of GIS data among governmental agencies within the region.

GOALS:

1) To insure that geo-spatial technology is leveraged throughout the organization to improve efficiency and quality of service delivery to all customers.

2) To begin development of a GIS division to include purchasing equipment, hiring staff, refining missions, goals, and objectives utilizing the GIS Committee.

NUMBER OF APPROVED POSITIONS: One full-time



OBJECTIVES:

1) To increase GIS application and information during decision making processes.
2) To provide spatial data management and access to all citizens, businesses, and local governments within Jackson County.
3) To design and implement an economical system that is functional and meets user needs.
4) To develop data layers that are regularly updated and managed by end users.

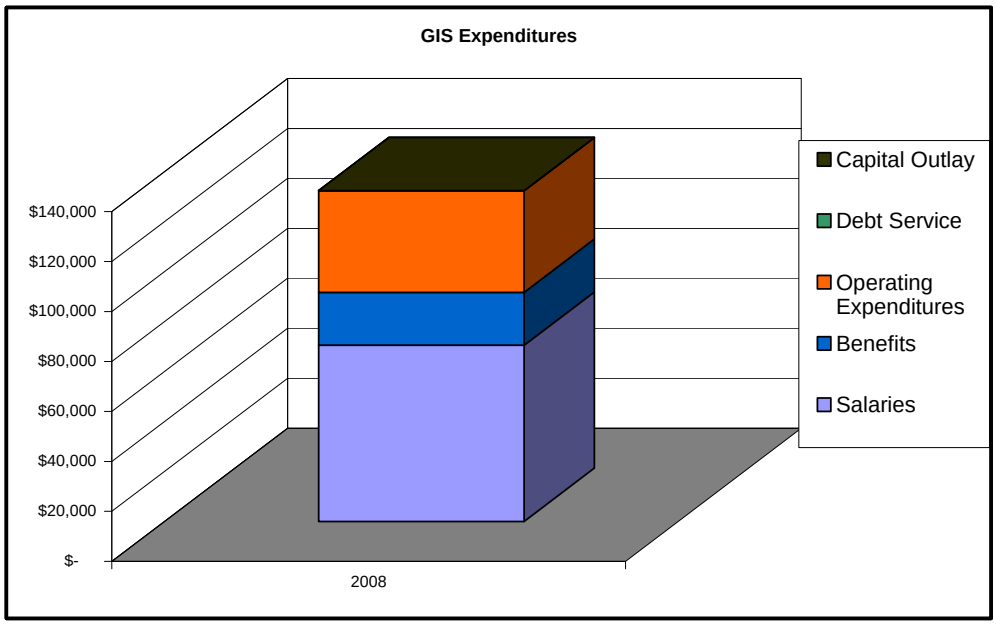
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

GIS is a new County initiative and is in the start-up phase of operations. As such the division will experience growing pains and must develop relationships.

PERFORMANCE MEASURES: NONE

APPROVED 2008 DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ -	$ 28,693	$ 70,523	$ 70,523	n/a
Benefits Total	$ -	$ 6,958	$ 21,200	$ 21,200	n/a
Operating Expenditures Total	$ -	$ 54,348	$ 40,650	$ 40,650	n/a
Debt Service Total	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	n/a
Geographic Information Systems	$ -	$ 89,999	$ 132,373	$ 132,373	n/a



GIS FY08 BUDGET HIGHLIGHTS:

No comparison can be performed between FY07 and the FY08 approved budget due to the department not having its own budget approved for the beginning of FY07 as it was not fully operational until late in the third quarter of 2007.

ADDITIONAL STAFF REQUESTED: **NONE**

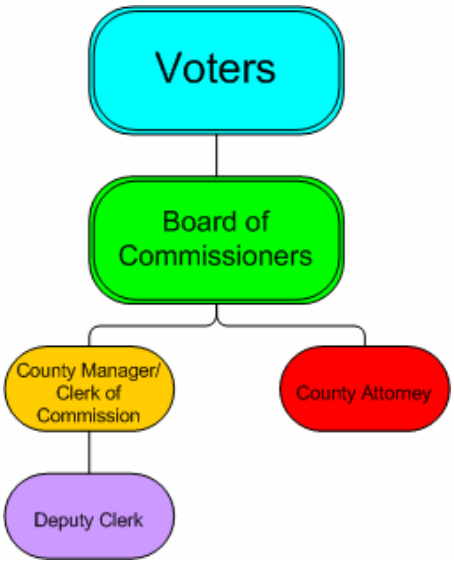
CAPITAL REQUESTS: **NONE**

BOARD OF COMMISSIONERS-GOVERNING BODY

MISSION AND GOALS:

The County Board of Commissioners serves as the governing body of the Government of Jackson County. The Commission is elected to establish policy through the adoption of Ordinances and Resolutions, and is responsible for placing in effect the powers conferred by the Charter that created the Government of Jackson County; and for the promotion and protection of the safety, health, peace, security, and general welfare through ordinances, resolutions, rules, and regulations. The Commission has the power to levy taxes and adopt budgets. It is the responsibility of the Commission to give thoughtful consideration to proposals and opportunities for the community, create and support programs and initiatives that will benefit Jackson County in the future, oversee the appropriation and use of public funds, and ensure the cost efficient and effective delivery of quality services to every citizen and entity in a fair and equitable manner.

NUMBER OF APPROVED POSITIONS: One full-time and five elected part-time commissioners.



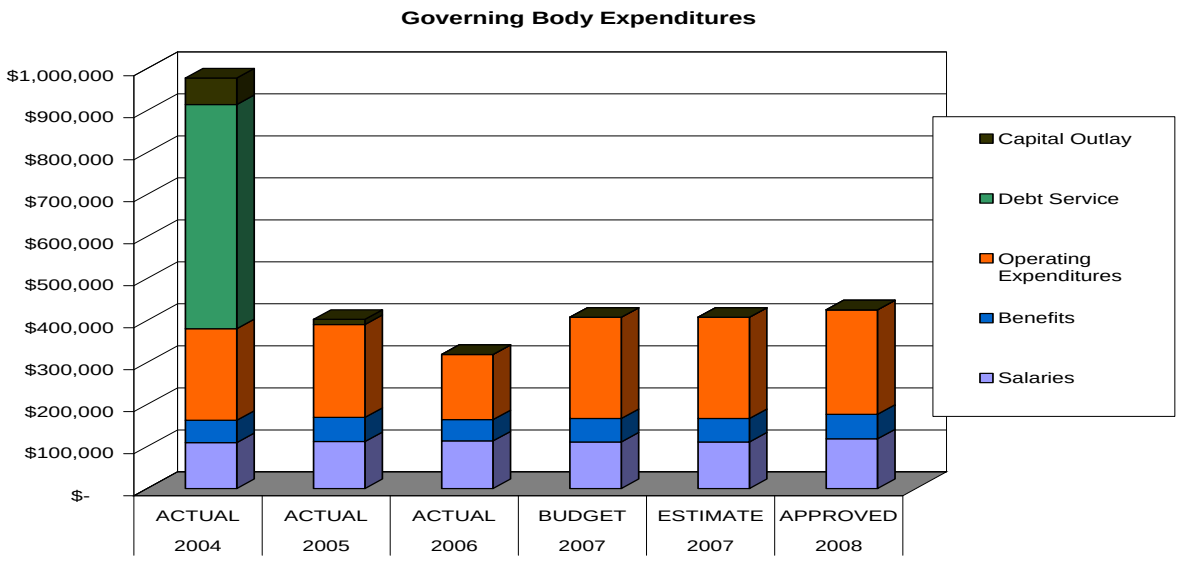
CLERK OF COMMISSION

The Clerk of the Commission directs the activities necessary to prepare for Commission meetings and dispenses information regarding the decisions and actions of the Commission.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

- The Board of Commissioners will be responsible for crafting or reaffirming the county's Mission Statement.
- There is an increasing deterioration of county facilities and a need for long-range planning.
- Board of Commissioners' short and long term goals.

PERFORMANCE MEASURES: NONE



HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$109,232	$ 111,884	$ 113,330	$ 110,969	$ 110,969	$ 118,490	$ 7,521	6.78%
Benefits Total	$ 53,540	$ 57,422	$ 50,845	$ 55,749	$ 55,749	$ 58,111	$ 2,362	4.24%
Operating Expenditures Total	$217,816	$ 221,322	$ 155,135	$ 241,231	$ 241,231	$ 248,872	$ 7,641	3.17%
Debt Service Total	$533,760	$ -	$ -	$ -	$ -	$ -	$ -	-
Capital Outlay	$ 63,073	$ 12,255	$ -	$ -	$ -	$ -	$ -	-
Governing Body Total	$977,421	$ 402,883	$ 319,310	$ 407,949	$ 407,949	$ 425,473	$ 17,524	4.30%

GOVERNING BODY FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- Increase of 6.78% or $7,521 in salaries primarily due to:
  - 3% retroactive Cost of Living adjustment given county employees in May, 2007.
  - Implementation of the wage and salary study adjustments.
- Increase of 4.24% or $2,362 in benefits primarily due to:
  - Increases in Medicare, FICA, and retirement that relate to salary increases.
  - 10.25% increase in cost of health insurance.
- Increase of 3.17% or $7,641 in operating expenditures primarily due to:
  - 4.24% or $7,126 increase in cost of legal fees.
- Total increase of 4.30% or $17,524.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS: **NONE.**

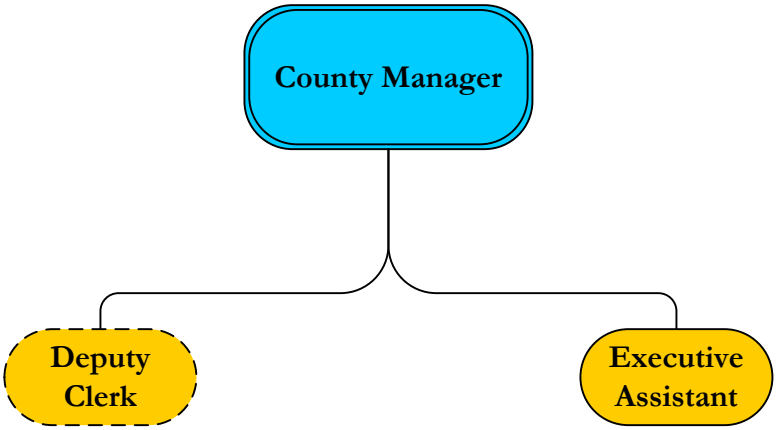
COUNTY MANAGER

MISSION AND GOALS:

The office of the Manager is responsible for the implementation of all policies, programs, contracts, ordinances and resolutions as approved and directed by the Board of Commissioners. This office performs the administrative functions of the government, which support the activities of the Commission. The authority and responsibility of the Manager are dictated by the enabling legislation that created the "County Manager" form of government.

It is the responsibility of the County Manager to manage the daily operations of the county, create an open environment for the citizens, support elected officials in accomplishing their goals and objectives, provide oversight and leadership for all departments, and help all departments be effective and efficient in their delivery of services.

NUMBER OF APPROVED POSITIONS: Two full-time.



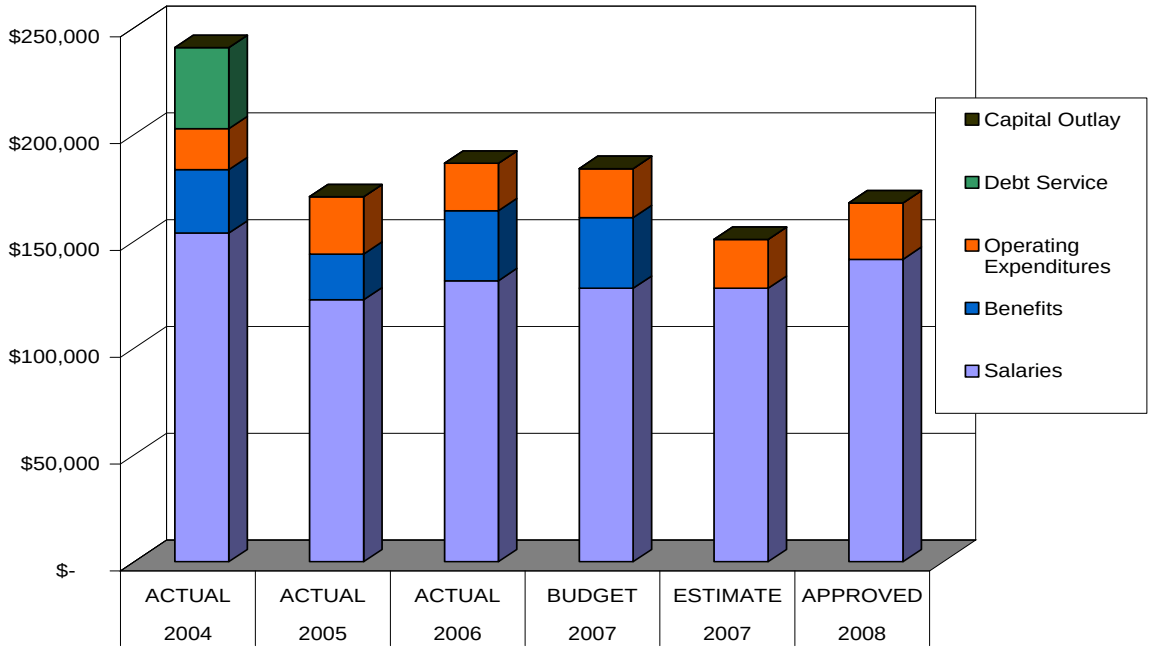
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

- There are increasing deterioration of county facilities and a need for long-range planning.
- There is a need for strategic planning for growth and organizational development.
- Conduct annual department head retreat for organizational development and performance management.
- Undertake a quality of services survey to benchmark county departments' service delivery for short and long term planning.

PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Conduct 1st Bi-Annual Assessment of Services Survey by 12/31/08.	N/A	0	0	1	0
Conduct two Board of Commissioner retreats by 12/31/08.	N/A	1	2	2	0
Conduct two Department Head retreats by 12/31/07.	N/A	0	1	2	0
Solicit a minimum of three grants for funding by 12/31/08.	N/A	0	1	3	3
Produce 12 issues of the Connection newsletter by 12/31/08	N/A	1	11	12	0
Develop a functional, interactive web site by 06/30/08	N/A	0	1	1	1
Board of Commissioners recommend the revised Performance Evaluation Process by 06/30/08	N/A	0	0	1	0
Conduct 12 monthly manager's meetings as well as quarterly meeting with elected/constitutional officers by 12/31/08	N/A	4	12	16	16
Broadcast of Board of Commissioners meetings and county information on Cable Access Channel by 09/30/08	N/A	0	1	12	12

County Manager Expenditures



HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 153,770	$ 122,587	$ 131,481	$ 127,964	$ 127,964	$ 141,504	$ 13,540	10.58%
Benefits Total	$ 29,708	$ 21,396	$ 32,800	$ 33,103	$ 33,103	$ 28,813	$ (4,290)	-12.96%
Operating Expenditures Total	$ 19,194	$ 26,833	$ 22,181	$ 22,910	$ 22,910	$ 26,400	$ 3,490	15.23%
Debt Service Total	$ 37,925	$ -	$ -	$ -	$ -	$ -	$ -	-
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
County Manager Total	$ 240,597	$ 170,816	$ 186,462	$ 183,977	$ 183,977	$ 196,717	$ 12,740	6.92%

COUNTY MANAGER FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 10.58% or $13,540 in salaries primarily due to:
  - 3% retroactive Cost of Living Adjustment given in May, 2007.
  - Slight increase in County Manager's Salary.
- 12.96% or $4,290 decrease in benefits primarily due to:
  - Interim Manager not taking health coverage.
- While some individual line items have decreased, overall, operating expenditures have increased 15.23% or $3,490 primarily due to:
  - 60.0% or $450 increase in general operating supplies.
  - 16.67% or $50 increase in postage.
  - 108.33% or $2,600 increase in travel expenditures.
  - 20.00% or $1,000 decrease in conferences and training.
  - 0.66% or $10 decrease in dues.
  - 8.70% or $400 increase in other professional fees.
- Total increase of 6.92% or $12,740.

ADDITIONAL STAFF REQUESTED: **NONE.**

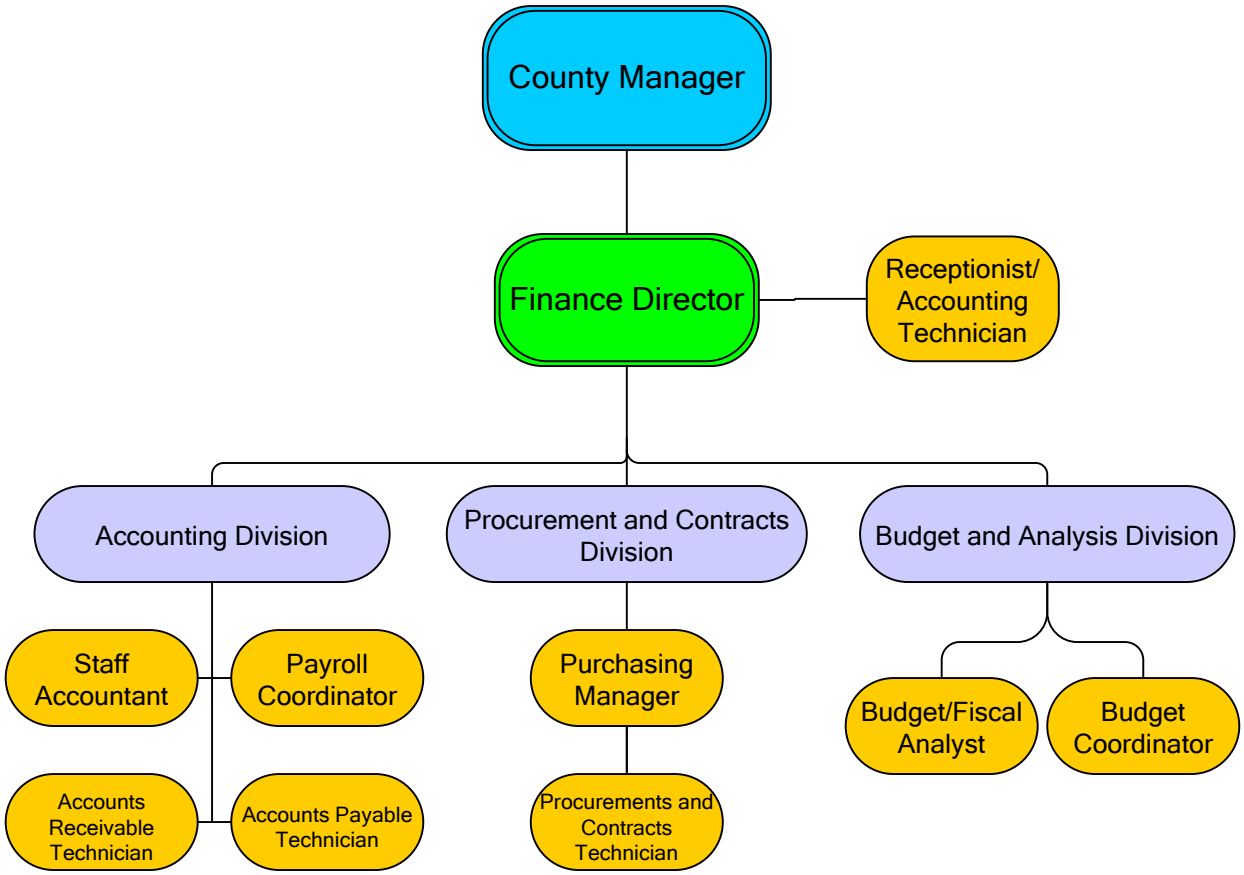
CAPITAL REQUESTS: **NONE.**

FINANCIAL ADMINISTRATION

MISSION AND GOALS:

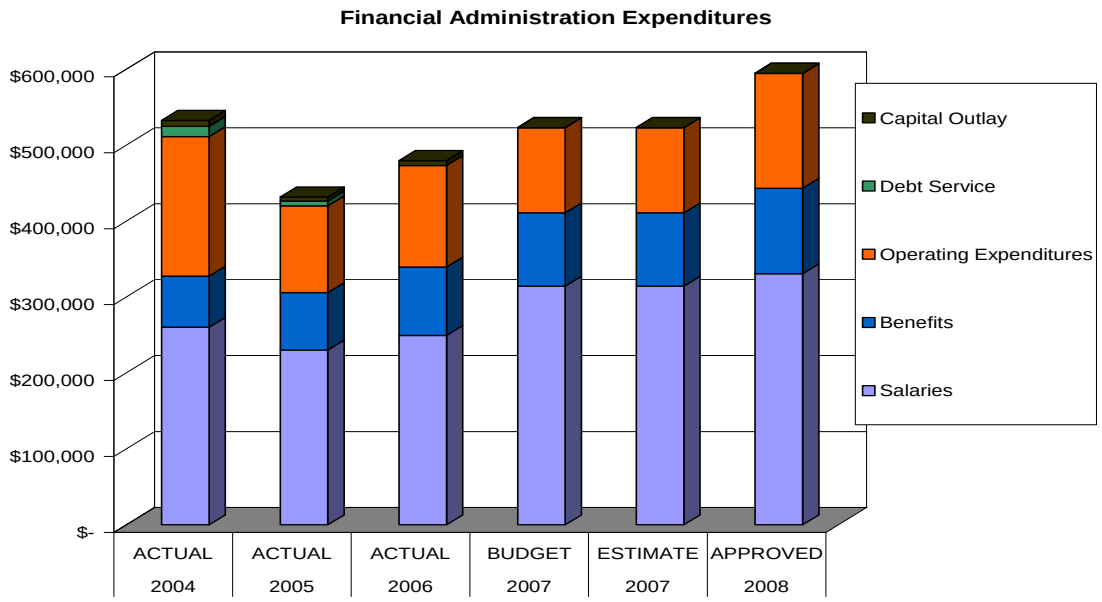
The department of Financial Administration is responsible for financial management systems that ensure delivery of efficient and effective services responsive to the needs of the citizens in accordance with the best-recognized principles of governmental finance. This department maintains systems of accounting for the government in regards to funds received and disbursements made to meet management goals and objectives and other required needs. Coordination of the budget preparation process in a manner that will allow for the timely adoption of the government's budget is a function of this department.

NUMBER OF APPROVED POSITIONS: Ten full-time.



PERFORMANCE MEASURES: NONE

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08: NONE



HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 260,324	$ 230,432	$ 249,643	$ 314,303	$ 314,303	$ 330,748	$ 16,445	5.23%
Benefits Total	$ 67,324	$ 75,431	$ 89,934	$ 96,642	$ 96,642	$ 112,726	16,084	16.64%
Operating Expenditures Total	$ 183,821	$ 114,169	$ 133,691	$ 112,325	$ 112,325	$ 151,218	$ 38,893	34.63%
Debt Service Total	$ 13,419	$ 6,513	$ -	$ -	$ -	$ -	$ -	-
Capital Outlay	$ 7,937	$ 5,380	$ 6,620	$ -	$ -	$ -	$ -	-
Financial Admin. Total	$ 532,825	$ 431,925	$ 479,888	$ 523,270	$ 523,270	$ 594,692	$ 71,422	13.65%

FINANCIAL ADMINISTRATION FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 5.23% or $16,445 increase in salaries primarily due to:
  - 3% retroactive Cost of Living Adjustment given in May, 2007.
  - Implementation of the wage and salary study adjustments.
- 16.64% or $16,084 increase in benefits primarily due to:
  - Increases in Medicare, FICA, and retirement that relate to salary increases.
  - 33.41% or 16,466 increase in health insurance costs.
  - New personnel hired during 2007 receiving benefits.
- While some individual line items have decreased, overall, operating expenditures have increased 34.63% or $38,893 primarily due to:
  - 2.94% or $500 increase in general operating supplies.
  - 32.29% or $23,250 increase in auditing.
  - 33.33% or $1,000 increase in conferences & training.
  - 54.28% or $11,365 increase in maintenance contracts

    - 83.87% or $1,248 increase in operating leases.
    - 27.27% or $600 increase in travel expenditures
    - Addition of $640 in communications costs
    - 14.86% or $520 increase in postage
- Total increase of 13.65% or $71,422.

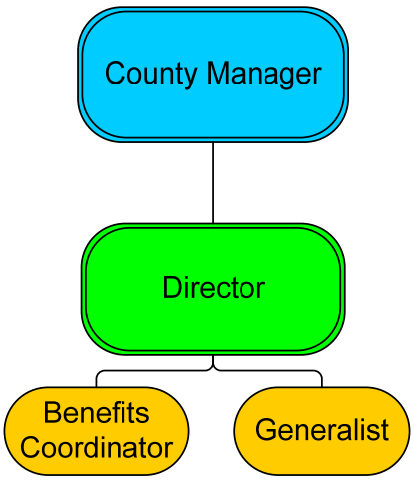
***ADDITIONAL STAFF REQUESTED*: NONE.**

***CAPITAL REQUESTS*: NONE.**

HUMAN RESOURCES

MISSION AND GOALS:

The Human Resources Department provides quality services and support in employment, training, employee relations, benefits, compensation and safety beyond the expectations of all employees enabling them to better serve our external customers. This department also strives to improve the efficiency and effectiveness of Human Resources at all levels, as well as helping make Jackson County a great place to work both professionally and personally. Human Resources establishes, administers and effectively communicates sound policies, rules and practices that treat employees with dignity and equality while maintaining compliance with employment and labor laws, as well as County policies and procedures. This department also provides a competitive salary and benefits package, training and development to enhance our workforce, and assists all departments in the recruitment of the best qualified people.



NUMBER OF APPROVED POSITIONS: Three full-time.

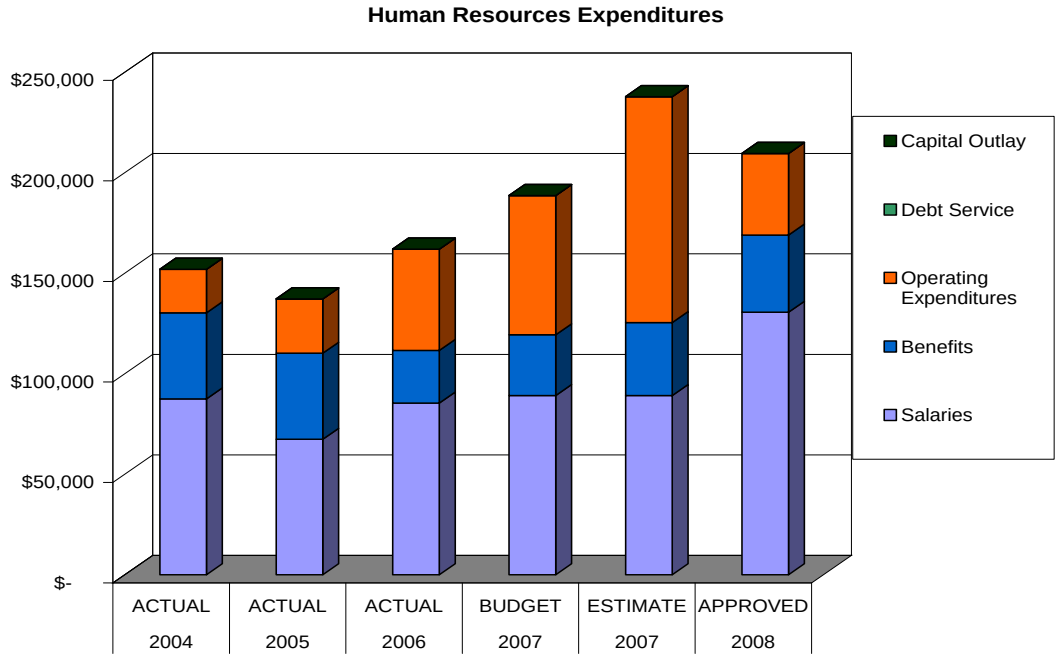
OBJECTIVES:

- Implementation of Pay for Performance plan and appraisal plan.
- Continued expansion of employee development.
- Have Benefits Coordinator begin certification program with the Georgia Local Government Personnel Association.
- Have Benefits Coordinator begin Safety Coordinator certification.
- Hold departmental meetings to educate employees on benefit programs.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

Staffing—HR industry standards recommend one (1) HR employee per 100 employees, which indicates that our HR department is already 2.5 employees short. With the anticipated additional positions for the new jail, the shortage rises to 3.5. At this time we are only asking for 2 additional positions.

PERFORMANCE MEASURES: NONE



HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 87,442	$ 67,379	$ 85,344	$ 89,168	$ 89,168	$ 130,572	$ 41,404	46.43%
Benefits Total	$ 42,807	$ 42,811	$ 26,227	$ 30,177	$ 36,277	$ 38,370	8,193	27.15%
Operating Expenditures Total	$ 21,615	$ 26,967	$ 50,373	$ 69,250	$ 112,351	$ 40,570	$ (28,680)	-41.42%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	-	-
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	-	-
Human Resources Total	$ 151,864	$ 137,157	$ 161,944	$ 188,595	$ 237,796	$ 209,512	$ 20,917	11.09%

HUMAN RESOURCES FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- Increase of 46.43% or $41,404 in salaries primarily due to:
  - Increases attributed to COLA and wage and salary study adjustment
  - 3% retroactive Cost of Living Adjustment given in May, 2007.
  - One additional employee
- Increase of 27.15 % or $8,193 in benefits primarily due to:
- Decrease of 41.21% or $28,680 in operating expenditures primarily due to:
  - 64.3% or $34,700 decrease in professional development.
  - 25.0% or $500 increase in Travel Expenditures due to increases in fuel prices.
  - 16.67% increase in general operating supplies.
  - 200.0% increase in other professional fees
- Total decrease of 8.59 % or $16,198.

ADDITIONAL STAFF REQUESTED: Two (2) Human Resources Generalists

Estimated Cost: $41,000 each
This is needed to alleviate the critical staffing shortage in Human Resources so that the department may be in compliance with industry standards for staffing levels.

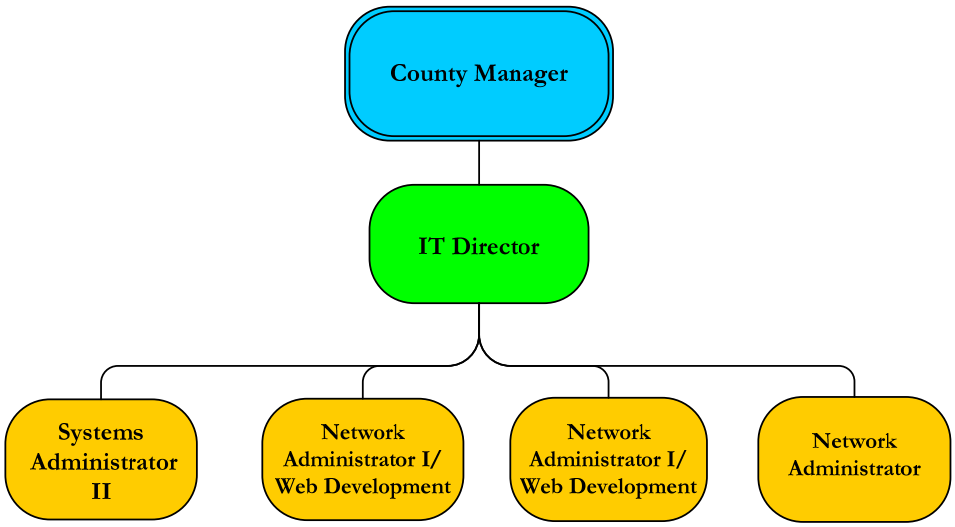
CAPITAL REQUESTS: **NONE.**

INFORMATION TECHNOLOGY

MISSIONS AND GOALS:

The Information Technology Department strives to provide the highest quality technological services to the departments, users and citizens through thoughtful planning, fiscal responsibility, accessibility and exemplary client service, resulting in an organization which continuously improves its methodologies to better serve the departments which in turn, will enable them to better serve the county residents.

NUMBER OF APPROVED POSITIONS: Five full-time.



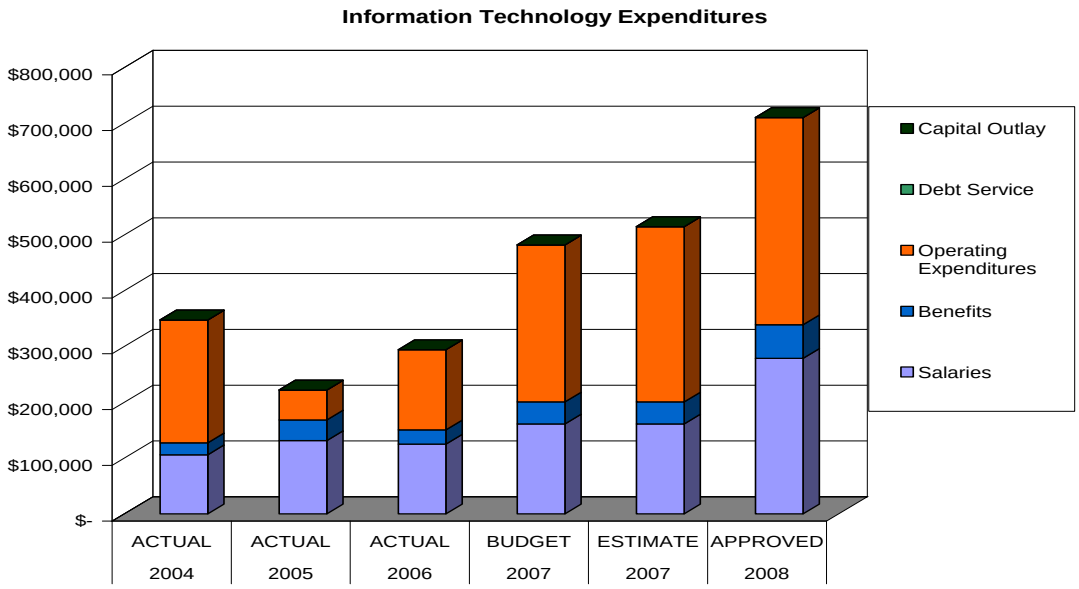
OBJECTIVES:

- Establish clear, achievable objectives that positively contribute to the organization's strategic business plan.
- Facilitate an open, honest and constructive environment for communicating ideas, opinions and alternatives that support our customer's business goals.
- Assume appropriate risks and informed decisions, accepting responsibility for decisions, action and results.
- Cooperate with others as part of a team by employing collaborative work efforts and producing mutually acceptable outcomes.
- Develop quality, cost-effective solutions that are appropriate to the client's business needs.

PERFORMANCE MEASURES: NONE

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

- Increase in network resources and bandwidth: Several projects when completed by IT for other departments will require permanent increases in network bandwidth that the county will have to provide for. (i.e. new remote EMS and Sheriff's offices locations, new jail complex, etc.)
- Maintenance contract increases: Several new software systems deployed this year and next year will require additional agreements with vendors for continued support with the new deployed systems.



HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 105,989	$ 131,214	$ 124,925	$ 161,115	$ 161,115	$ 278,701	$ 117,586	72.98%
Benefits Total	$ 21,270	$ 37,225	$ 25,674	$ 39,532	$ 39,532	$ 60,228	$ 20,696	52.35%
Operating Expenditures Total	$ 220,249	$ 53,706	$ 143,535	$ 281,486	$ 314,093	$ 371,240	$ 89,754	31.89%
Debt Service Total	$ -	$ -		$ -	$ -	$ -	$ -	-
Capital Outlay[3]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Information Technology Total	$ 347,508	$ 222,145	$ 294,134	$ 482,133	$ 514,740	$ 710,169	$ 228,036	47.30%

INFORMATION TECHNOLOGY FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- Increase of 72.98% or $117,586 in salaries primarily due to:
  - 3% retroactive Cost of Living Adjustment given in May, 2007.
  - Implementation of the wage and salary study adjustments.
  - Increases due to two new hired positions.
- Increase of 52.35% or $20,696 in benefits primarily due to:
  - 79.12% or 13,233 increase in the cost of heath insurance.
  - Increases in Medicare, FICA, and retirement that relate to salary increases and additional positions.
- Increase of 31.89% or $89,754 in operating expenditures primarily due to:
  - 8.05% or $8,414 increase in the cost of maintenance contracts for software applications.
  - 470.86% or $49,440 increase in LAN/WAN connectivity.
  - 40.0% or $2,000 increase in conferences and training.
  - 50.0% or $1,000 increase in general operating supplies.
  - 33.3% or $500 increase in travel expenditures due to increase in fuel prices.
  - 96.0% or $2,400 increase in communications due to new staff.
  - 16.67% or $5,000 increase in software

- $10,000 budgeted for Local area network infrastructure.
- Total increase of 47.30% or $228,036.

ADDITIONAL STAFF REQUESTED: **NONE.**

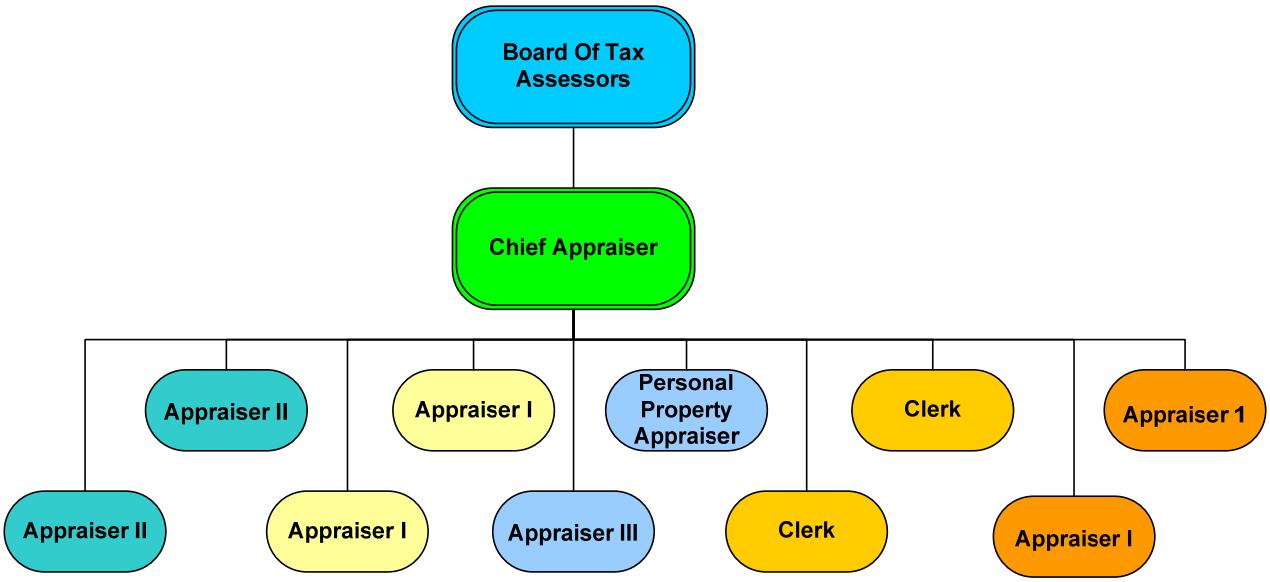
CAPITAL REQUESTS: **NONE.**

TAX ASSESSOR

MISSIONS AND GOALS:

The Jackson County Tax Assessor Department appraises all property in Jackson County at its fair market value in order to complete the Jackson County Property Tax Digest.

NUMBER OF APPROVED POSITIONS: Eleven full-time and three part-time Board of Assessors.
(One additional Commercial Appraiser position approved for 2007)

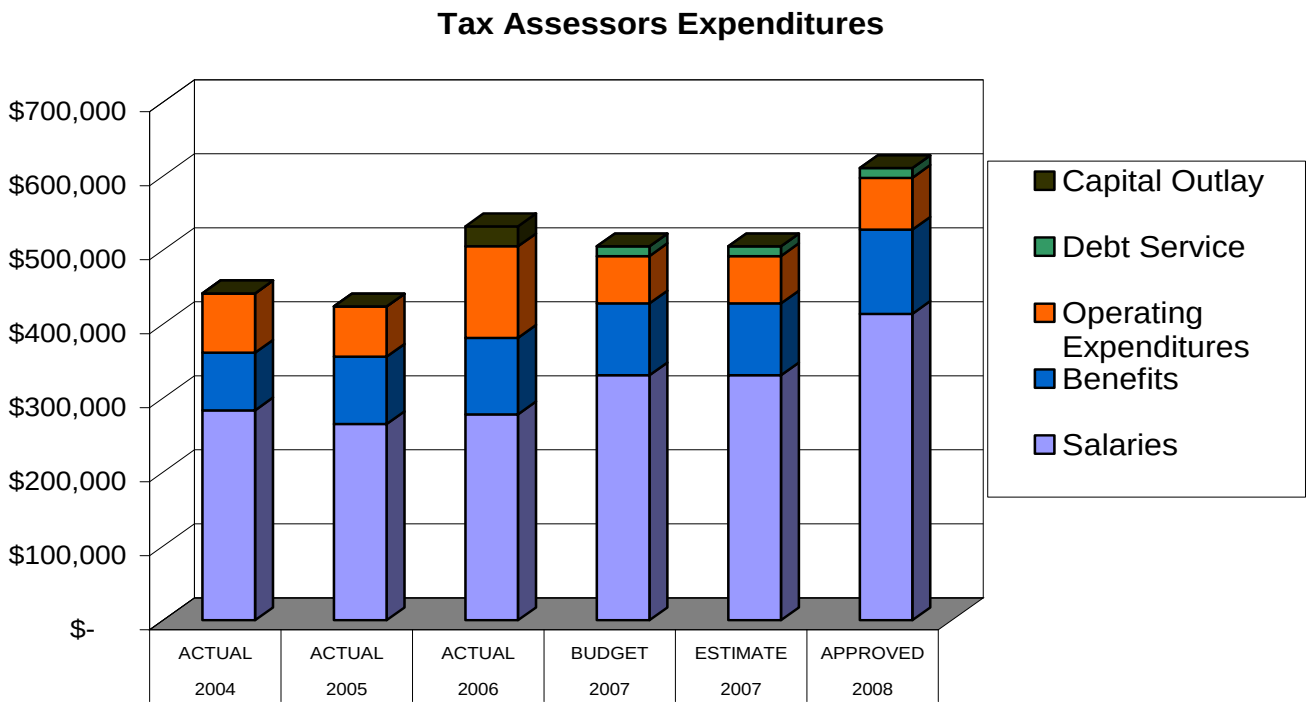


SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

- The amendment to HB 1416 will continue to impact the workload in the Assessor's office. This amendment affects ad valorem tax as it relates to property approved as "Conservation Use".
- Pending retirement of some current staff members
  - There is a need to hire replacements before current employees retire so there will be a limited loss of institutional knowledge.
  - As the county grows the workload increases.
  - It is vital to have a well-trained staff to be able to produce a quality tax digest.
- An orthorectified fly over of the county to produce an updated aerial map will allow county property maps to be updated.
  - The last flight data was obtained in 2001.
  - Many property changes and much construction have taken place since 2001.
  - Updating of property maps should increase the digest by allowing appraisers to locate property changes that have not been recorded.
  - Since the flyover would benefit multiple agencies, it will be a joint capital project between Public Development, Tax Assessor, Emergency Management Services, Jackson County Water and Sewerage, and the municipalities of Braselton, Jefferson and Arcade.

PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Workload Measures					
Real Estate Parcels – Reviewed	7,375	6,584	12,532	25,874	12,600
Real Estate Parcels – Appraised	9,096	10,285	12,089	25,874	12,100
Personal Property Parcels – Reviewed	80	85	80	402	90
Personal Property Parcels – Appraised	1,124	2,036	1,687	2,283	1,700
Building Permits Worked:	1,561	1,807	1,904	2,974	2,000
Carryovers	232	344	432	367	350
Mobile Homes	3,625	3,550	3,358	3,233	3,550
Personal Property Audits – Field	11	20	20	94	20
Deeds Worked	5,066	3,697	4,426	4,153	4,500
Conservation Use Applications Worked	250	271	259	195	260
Appeals/Inquiries Received	200	257	200	1,913	250
Board of Equalization Hearings Conducted	40	17	40	150	40
Taxpayer Inquiries – Telephone	18,000	18,500	19,000	20,000	20,000
Taxpayer Inquiries – Walk-Ins	13,000	13,400	14,000	15,000	15,000
Efficiency Measures					
# of Real & Personal Property Parcels Appraised per Appraiser	1,460	3,080	3,444	2,860	2,900



HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 283,521	$ 265,146	$ 278,314	$ 330,842	$ 330,842	$ 414,100	$ 83,258	25.17%
Benefits Total	$ 77,917	$ 90,867	$ 103,192	$ 97,249	$ 97,249	$ 113,544	$ 16,295	16.76%
Operating Expenditures Total	$ 80,330	$ 67,906	$ 123,750	$ 63,955	$ 63,955	$ 70,189	$ 6,234	9.75%
Debt Service Total	$ -	$ -	$ -	$ 13,284	$ 13,284	$ 13,276	$ (8)	-0.06%
Capital Outlay	$ -	$ -	$ 27,123	$ -	$ -	$ -	$ -	-
Tax Assessors Total	$ 441,768	$ 423,919	$ 532,379	$ 505,330	$ 505,330	$ 611,109	$ 105,779	20.93%

TAX ASSESSOR FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 25.17% or 83,258 increase in salaries primarily due to:
  - 3% retroactive Cost of Living Adjustment in May, 2007.
  - Implementation of the wage and salary study adjustments.
- 16.76% or $16,295 increase in benefits primarily due to:
  - 22.78% or 9,223 increase in health insurance.
  - Increases in Medicare, FICA, and retirement that relate to salary increases and additional position.
- 9.75% or $6,234 increase in operating expenditures primarily due to:
  - 29.41% or $2,500 increase in conferences and training.
  - $2,349 addition in software for ESRI license.
  - 100% or $5,000 decrease in mapping.
  - 33.33% or $1,500 increase in travel expenditures.
- Total increase of 20.93% or $105,779.

ADDITIONAL STAFF REQUESTED: ***NONE***

CAPITAL REQUESTS: ***NONE***

BOARD OF TAX EQUALIZATION

MISSIONS AND GOALS:

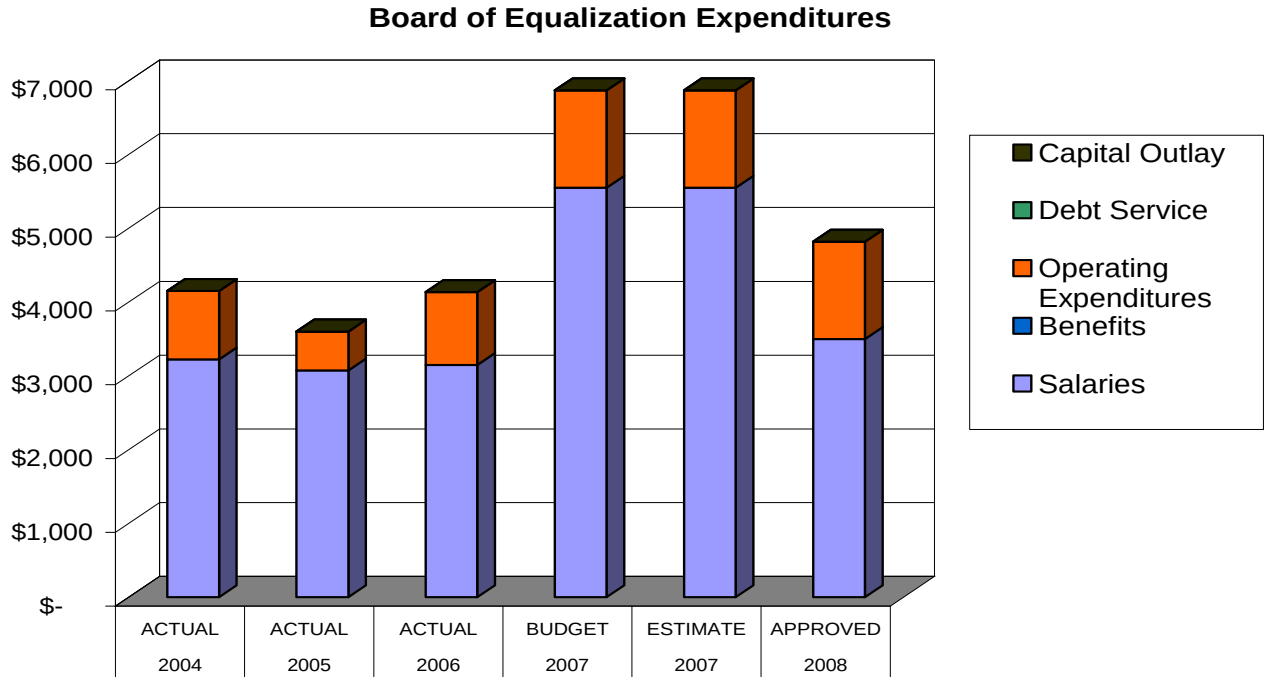
Prior to 2002, this function was included in the Tax Assessors department. This department was created to account for the salaries paid to individuals who act as arbitrators between the Tax Assessor and citizens who have appealed their property tax assessments.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08: NONE

PERFORMANCE MEASURES: NONE

HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 3,225	$ 3,075	$ 3,150	$ 5,550	$ 5,550	$ 3,500	$ (2,050)	-36.94%
Benefits Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Operating Expenditures Total	$ 925	$ 528	$ 986	$ 1,320	$ 1,320	$ 1,320	$ -	0.00%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Board of Equalization Total	$ 4,150	$ 3,603	$ 4,136	$ 6,870	$ 6,870	$ 4,820	$ (2,050)	-29.84%



BOARD OF TAX EQUALIZATION FY08 BUDGET HIGHLIGHTS:

This budget is relatively unchanged from FY07.

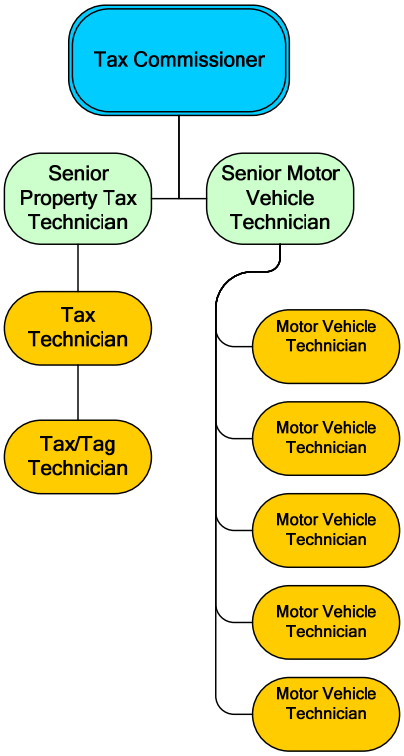
TAX COMMISSIONER

MISSION:

The Tax Commissioner's office annually prepares the state digest and calculates property tax bills. Also, this office collects ad valorem tax for real, personal, mobile homes and vehicles. Staff is dedicated to the highest ideals of honesty and integrity in all public and personal relationships with the Citizens of Jackson County. Staff also assists law enforcement in identifying vehicle ownership.

NUMBER OF APPROVED POSITIONS:

One elected official with nine full-time employees.



GOALS:

- Follow all laws and legal requirements for the collection, accountability, and disbursement of all taxes and other fees collected.
- Exceed a 97% collection rate.
- Have a forty-eight hour turnaround on tag renewals.
- Process walk-in customers in a timely manner.
- Overall goal is to show that everybody is somebody and treat all citizens fairly and equally in an effective and accountable manner.
- Continue to receive current training and law change up-dates.
- Annually levy and have tax sales on delinquent property taxes.
- Educate taxpayers of law changes by public notices in the local paper.
- Continue to show professionalism from all personnel.

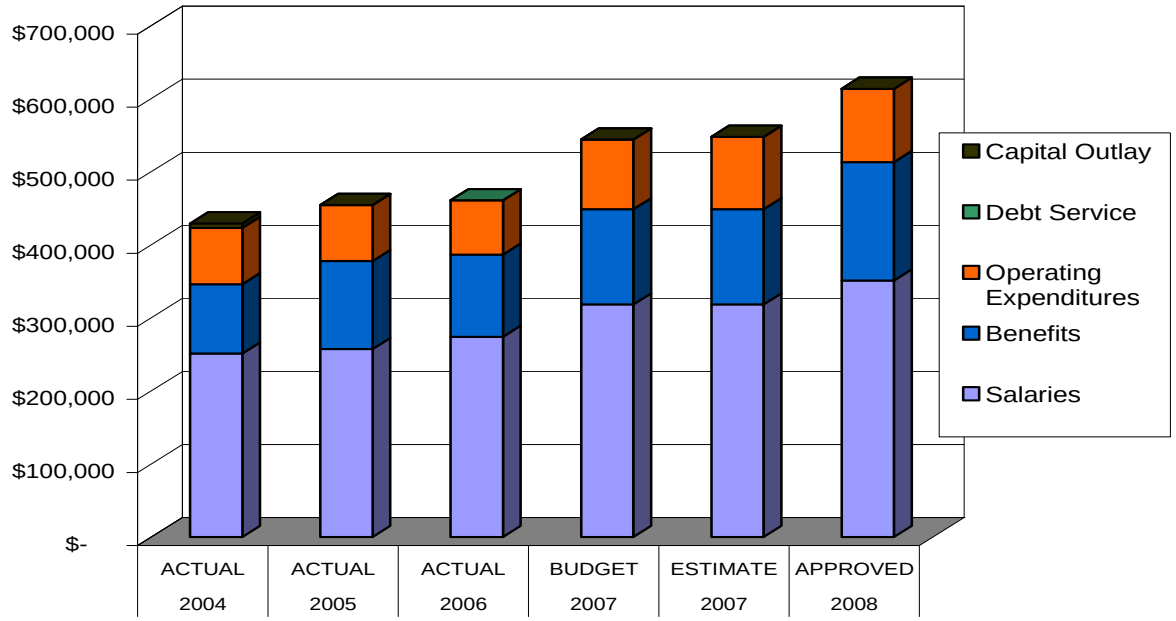
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

The increase in the number of motor vehicle tags processed will result in an increase in operating cost as a result of additional property tax bills being printed and mailed.

PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Workload Measures					
Property Tax Bills	26,259	30,411	37,711	39,000	43,000
Delinquent Tax Bills	2,168	2,711	2,300	2,500	2,500
Mobile Home Bills	3,799	3,566	3,627	3,700	3,800
Tax Levy/Sales	168/9	277/10	225/10	200/9	200/9
Vehicle Tags Issued	66,390	65,278	69,326	72,500	87,000
Tags Transferred	3,234	3,069	3,390	3,600	3,700
Titles Processed	12,568	11,898	13,777	14,250	15,000
Efficiency Measures					
# of Vehicle Tags Issued, Transferred and Titles Processed per Motor Vehicle Technician	16,438	16,049	17,300	19,000	20,000
# of Property Tax Bills Processed per Tax Technician	10,742	15,200	20,699	21,000	22,000

Tax Commissioner Expenditures



HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 251,158	$ 257,488	$ 274,152	$ 318,429	$ 318,429	$ 351,302	$ 32,873	10.32%
Benefits Total	$ 95,011	$ 120,364	$ 112,576	$ 130,313	$ 130,313	$ 162,103	$ 31,790	24.40%
Operating Expenditures Total	$ 77,004	$ 76,873	$ 74,400	$ 95,688	$ 99,158	$ 100,247	$ 4,559	4.76%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ 6,286	$ -		$ -	$ -	$ -	$ -	n/a
Tax Commissioner Total	$ 429,459	$ 454,725	$ 461,128	$ 544,430	$ 547,900	$ 613,653	$ 69,223	12.71%

TAX COMMISSIONER FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 10.32% or $32,873 increase in salaries primarily due to:
  - 3% retroactive Cost of Living Adjustment in May, 2007.
  - Implementation of the wage and salary study adjustments.
  - State mandated 3% salary increase for elected Tax Commissioner.
- 24.40% or $31,790 increase in benefits primarily due to:
  - Increases in Medicare, FICA, and retirement that relate to salary increases.
  - 51.94% or $17,186 increase in retirement.
  - 17.87% or $12,646 increase in health insurance.
- 4.76% or 4,559 increase in operating expenditures primarily due to:
  - 11.63% or $3,750 increase in other professional fees for cost of tag renewal mailing service, etc.
  - 15.38% or $2,000 increase for operating leases on postage meter, letter folder, and copier.
  - 8.31% or $1,176 decrease in operating leases.
- Total increase of 12.71% or $69,223.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS: **NONE.**

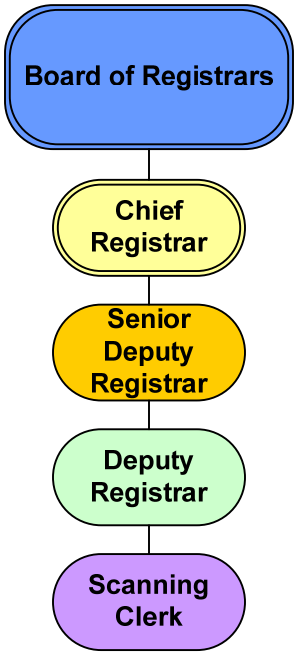
BOARD OF VOTER REGISTRARS

MISSION:

The Board of Voter Registrars affords people the right to vote, enhances public awareness on voter registration, provides voter photo identification, maintains accurate county and municipal elector's lists, provides elector's list to the public when requested, conducts all absentee, advanced, and in house voting, insures that absentee voting is in compliance with ADA regulations, directs and assists municipals before and during elections, and affirms current county and municipal lines for school, commissioners, house, senate and congressional, as well as street maintenance and indexing for county and municipalities.

NUMBER OF APPROVED POSITIONS:

Two full-time, one seasonal, and a three member Board of Registrars.



GOALS:

- Afford each person the opportunity to register to vote.
- Maintain an accurate list of electors for county and municipal elections.
- Provide an accurate master list of voters for public inspection.
- Provide voter lists/disks for Federal, State and County candidates
- Maintain accurate files on felony, deceased, moved or deleted voters.
- Conduct all absentee voting, paper or in person, 45 days prior to each election.
- Offer advanced/satellite voting one week prior to elections and/or runoffs.
- Assist and guide each municipality before and during elections.
- Schedule monthly State mandated board meetings.
- Codify reports received from other counties and state.
- Affirm current district lines for county school boards, county commissioner districts, Senate and House lines and current divisions in municipalities' wards and boards.
- Provide photo I.D. to voters.

- Ensure that the absentee precinct is in compliance with all ADA regulations, The Americans with Disabilities Act, for elderly and disabled voters.

VOTER REGISTRATION:

- Register voters.
- Provide the public, candidates, city clerks, and news media with voter information.
- Provide absentee ballots, paper and DRE, 45 days prior to elections.
- Comply with HAVA guidelines, Help America Vote Act, by providing one week of Advanced Voting prior to each election; comply with UOCAVA for the purpose of overseas military and U.S. citizens voting; comply with House Bill 244 for absentee voting by mail; comply with HB84 to provide voters with picture ID for voting purposes only.
- Work with and supply voter information and applications to those conducting voter registration drives.
- Afford high school students the opportunity to register to vote in a timely manner.
- Annually deputize personnel in each high school for registering students to vote.
- Work with and deputize satellite personnel for off-site voting.

OBJECTIVES:

- Maintain an accurate list of active and inactive voters.
- Maintain DRE, Direct Recording Electronic Voting Unit, machines during and after elections.
- Speak to and work with civic groups and high schools throughout the year.
- Enhance the public's awareness on voter registration by utilizing the local paper, radio stations and voter registration drives.
- Heighten the public's awareness that a voter may request an absentee ballot by mail without stating a reason; improve the public's knowledge on the benefits of the Advanced-voting week prior to each election; educate the public on using satellite points for voting purposes.
- Add enough personnel to accurately and efficiently provide voters with the knowledge of proper absentee voting procedures and the ability to vote absentee in a timely manner; to divide workloads in order to operate in a more efficient manner.
- Purchase two DRE machines to ensure that the satellite locations are sufficiently equipped for voting.
- Ensure proper credit for voting is given for county and municipal elections.
- Maintain correct street maintenance and street indexing for all voting precincts, wards, commissioner and congressional lines for voting purposes.
- Scan and input all data from voter applications into LaserFiche, making voter application signatures easier to verify and help to expedite all paper ballot requests in a more efficient manner.
- Comply with the Secretary of State and U.S. Justice Department on laws and guidelines pertaining to the day-to-day operations of this office.
- Issue voter I.D. information on any changes in precincts, district lines or polling locations.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

In 2005, the law changed to allow a voter to request a paper ballot by mail for "No Reason". When this action was taken, it increased the department's paper voting in 2006 by approximately 25%. It is expected that percentage will increase in 2008. With such a large increase, the department will need to employ more personnel to work in the office in order to meet the mandated requirement that every ballot request received must be mailed to that voter within 24 hours of receiving it. (1,275 paper ballots for the 2006 November General Election were processed). In order to keep up with supply and demand, it took three employees working 10 hour days to meet these requests. For FY08, we foresee the need of the current three employees, as well as an employee designated to work on absentees to meet the amount of absentee applications that we are expecting to receive by mail or fax. The request for additional personnel will be for a

minimum of two weeks prior to the Primary and General Elections, in order to fulfill the demand for this type of voting.

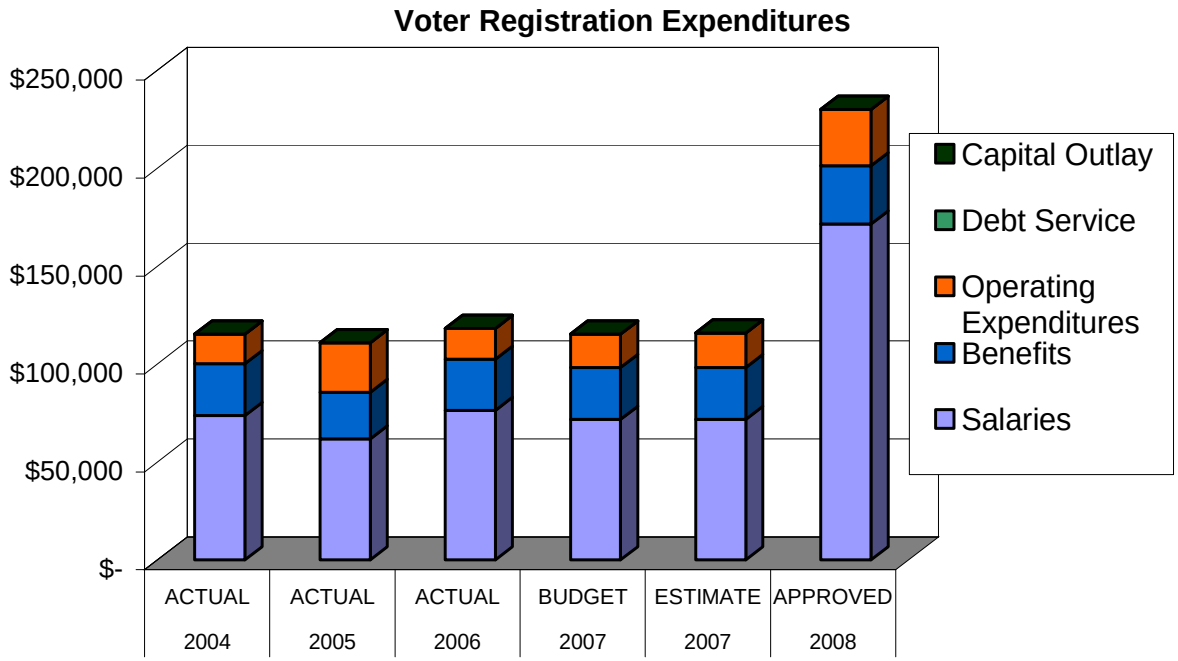
For the first time ever, this office will be implementing satellite voting during the Advanced Voting week for the county, hence requesting additional personnel. The hiring and training of each individual that will be working at the satellites will be the responsibility of this office. In order to ensure that the transitions for these new positions run smoothly, it will take several weeks of one-on-one training as to how to handle various problems that may occur at the satellite voting precincts.

In 2004, the Board of Registrars was required to implement the rules and regulations of the Federal program HAVA (Help America Vote Act). The major changes that are foreseen with this law is that during the week prior to any election, a voter may chose to come into the voter registration office or one of the satellite precincts and vote without meeting the voting absentee criteria. It is believed that a larger amount of the voter population will utilize this form of voting thus having a greater impact on the Voter Registration office personnel, as well as the satellite precinct staff.

There are four types of provisional voting, with each type directly affecting this office. The Voter Registration staff will be responsible for researching these ballots within 24 hours of the closing of the polls to determine if the voter is eligible to vote. This research must be done before the Election Superintendent can consolidate any election results. If the voter is not eligible, the reason must be justified in writing as to why they were rejected and that person must be notified via first class mail of the decision. If the person is found eligible, they will need to be notified of the findings via first class mail. The Voter Registration office is required to supply a secure line, either by a toll free telephone or by a secure website, so that the voter may find out the research results.

PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Workload Measures					
Registration of Voters	24,990	25,800	28,108	29,250	31,700
Special Election	n/a	n/a	n/a	500	1,500
Paper Ballots Issued for Primary, General, Run-off	n/a	n/a	n/a	n/a	5,000
Advance Voting for Primary, General , Run-off	n/a	n/a	n/a	n/a	7,000



HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 73,656	$ 61,723	$ 76,311	$ 71,837	$ 71,837	$ 171,534	$ 99,697	138.78%
Benefits Total	$ 26,424	$ 23,839	$ 26,195	$ 26,396	$ 26,396	$ 29,752	$ 3,356	12.71%
Operating Expenditures Total	$ 15,290	$ 25,341	$ 15,754	$ 17,148	$ 17,648	$ 28,781	$ 11,633	67.84%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Voter Registration Total	$ 115,370	$110,903	$ 118,260	$ 115,381	$115,881	$ 230,067	$ 114,686	99.40%

VOTER REGISTRATION FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 138.78% or $99,697 increase in salaries primarily due to:
  - The cost of more poll workers for the additional elections in 2008.
  - 3% retroactive Cost of Living Adjustment in May, 2007.
  - Implementation of satellite absentee voting.
- 12.71% or $3,356 increase in benefits primarily due to:
  - 13.75% or $1,525 increase in health insurance.
  - Increases in Medicare, FICA, and retirement that relate to salary increases.
- While some individual line items have decreased, overall a 67.84% or $11,633 increase in operating expenditures is due to:
  - 35.35% or $3,005 increase in postage to provide for the various elections..
  - 25.00% or $500 increase in general operating supplies relating to the needed elections materials.

    - 33.33% or $500 increase in other professional fees primarily due to specialty temporary clerk needs.
    - 7.10% or $100 decrease in operating leases.
- Total increase of 99.40% or $114,686.

ADDITIONAL STAFF REQUESTED: **One (1) Part-time Scanner/Imaging/Filing Clerk**

CAPITAL REQUESTS: **NONE.**

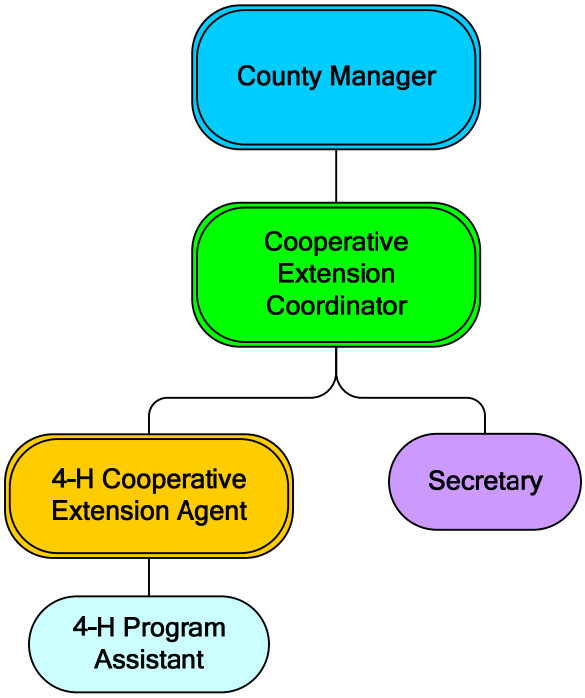
COOPERATIVE EXTENSION SERVICE

MISSION:

The Cooperative Extension Services mission is to extend life-long learning to the Citizens of Jackson County through unbiased research-based education in agriculture, the environment, communities, youth and families.

NUMBER OF APPROVED POSITIONS:

One full-time person paid by Jackson County and three part- time staff who receive a supplement from Jackson County who are on the payroll of the University of Georgia Cooperative Extension payroll.



GOALS:

Agriculture/Natural Resources Environment

- Provide educational courses and information to the farmers of Jackson County to increase the profitability and sustainability of their agricultural enterprises.
- Provide horticultural information and programs to the general public to enhance their homes, environment, and quality of life.
- Provide information and assistance to farmers and the general public as it relates to improving waste management and water quality in Jackson County.

4-H /Youth

- Increase participation in District Project Achievement (DPA) and other district and state competitions by 10%.
- Increase middle school age participation in all 4-H activities.

- Increase visibility of 4-H Program in community.

Families/Nutrition/Home Economics

- Provide consumer information by answering consumer questions and concerns as it relates to nutrition and families.
- Work with Family Connections to address the needs of the families.

OBJECTIVES:

Agriculture/Natural Resources/Environment

- Prepare an educational program for cattle, horse and forage producers to help them improve their marketing opportunities.
- Prepare an educational emphasis to help homeowners plant and care for annuals, perennials and woody ornamentals in addition to maintaining their home landscape.
- Provide educational information to homeowners to help insure quality drinking water from private water systems (wells), as well as other environmental related issues.

4-H/Youth

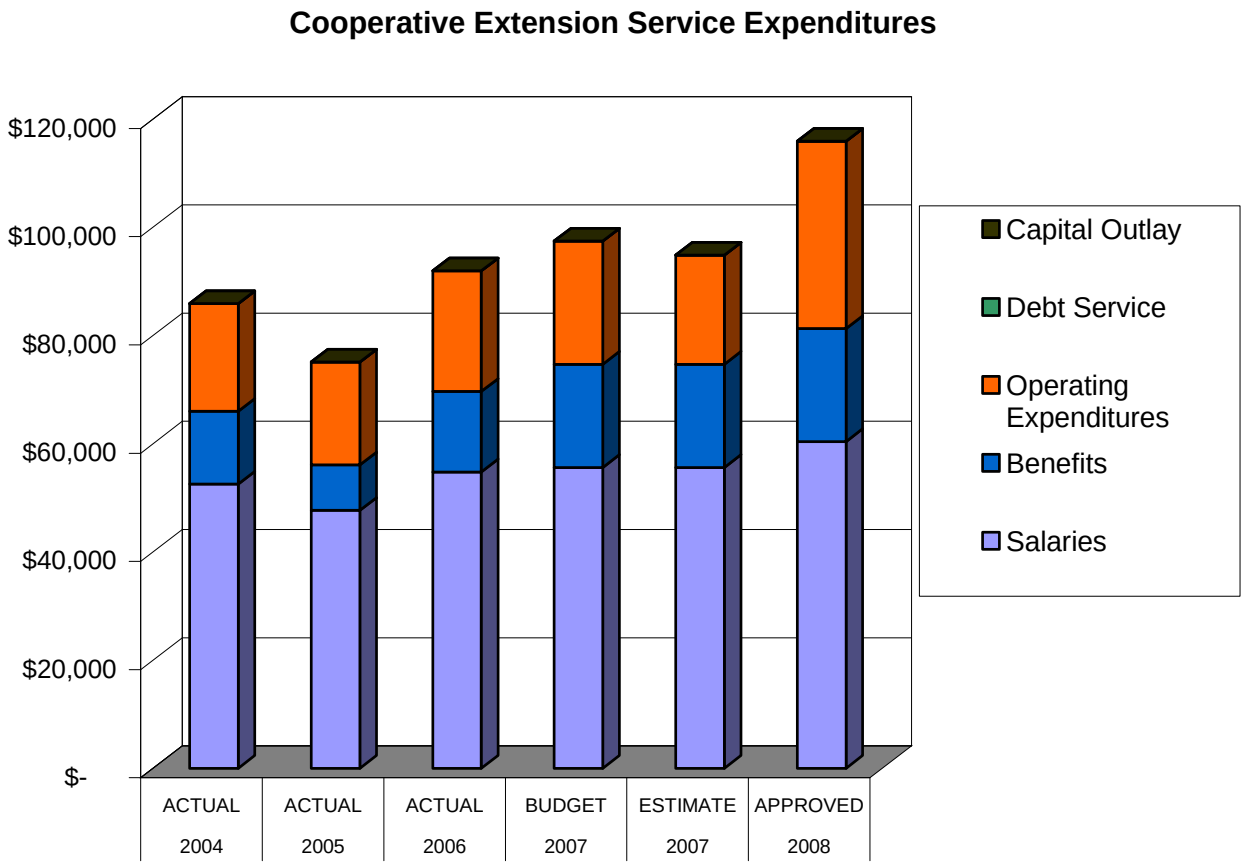
- Increase teacher participation in preparing 4-H'ers for District Project Achievement (DPA) and establish a schedule for 4-H'ers to get help with DPA demonstrations at their schools, as well as at the County Extension Office.
- Acknowledge achievements of 4-H program through news articles, newsletters, civic club presentations, and community service projects.
- Establish an in-school club time at all middle and high schools in the county, including Jefferson City and Commerce City Schools.
- Increase participation of Junior and Senior 4-H'ers in district and state leadership recognition opportunities.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

- The increasing population and number of schools could increase the need for staff to carry-out programs in schools. With the growing Hispanic population, the need for Spanish literature is increasing. It would be helpful to have a staff member fluent in the Spanish language.
- With the growing population of residents without an agricultural background, there is a need for agricultural awareness and its impact on the local economy.
- Increased environmental regulations relating to water quality and waste management puts increasing pressure on local farmers to keep their operations profitable.

PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Estimate	2007 Estimate	2008 Forecast
Workload Measures					
Office Visits By Clients (Agriculture)	800	638	650	650	650
Educational Programs & Activities Contacts	12,000	13,500	12,000	14,000	14,500
Number Of Youth Involved In Program	875	900	975	950	1,000
4-H/Youth Newsletters	7,600	8,200	8,200	8,500	8,500
Phone Consultation With Clients	2,550	2,647	2,800	2,850	2,900
Monthly/Quarterly Newsletters	3,000	1,120	3,500	1,125	1,200
Efficiency Measures					
# of Educational Programs & Activities per Agent	4,000	4,500	4,000	4,667	5,000



HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 52,520	$ 47,662	$ 54,763	$ 55,584	$ 55,584	$ 60,370	$ 4,786	8.61%
Benefits Total	$ 13,462	$ 8,379	$ 14,864	$ 19,066	$ 19,066	$ 20,877	$ 1,811	9.50%
Operating Expenditures Total	$ 19,864	$ 19,045	$ 22,305	$ 22,795	$ 20,182	$ 34,614	$ 11,819	51.85%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Cooperative Extension Total	$ 85,846	$ 75,086	$ 91,932	$ 97,445	$ 94,832	$ 115,861	$ 18,416	18.90%

COOPERATIVE EXTENSION FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 8.61% or $4,786 increase in salaries primarily due to:
  - 3% retroactive Cost of Living Adjustment in May, 2007.
- 9.50% or $1,811 increase in benefits primarily due to:
  - Increases in Medicare, FICA, and retirement that relate to salary increases
- 51.85% or $11,819 increase in operating expenditures primarily due to:
  - 20.0% or $500 increase in general operating supplies.
  - 20.36% or $1,800 increase in travel expenditures.
  - 1,500% or $7,500 increase due to allocation of funds to repair building.
  - 66.67% or $1,600 increase in electricity.
- Total increase of 18.9% or $18,416.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS:

Mini-Bus - Estimated cost =$40,000 - A capital budget request for the purchase of a mini-bus to transport 4-Hers to and from school activities was submitted. The van currently being used is 13 years old and is not a safe and reliable mode of transportation. By Federal law, passenger vans are not to be sold to transport students to and from school functions. The estimated cost of the mini-bus is $40,000. The cost of this vehicle was not included in the approved FY08 budget and is to be evaluated in the Fleet Maintenance Replacement Program.

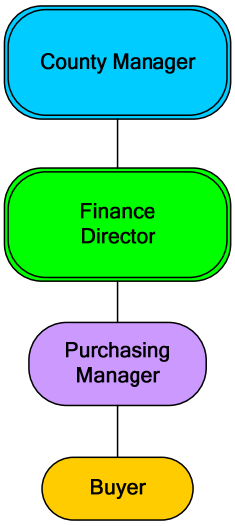
A new Risograph – Estimated cost =$3,100.

PURCHASING

MISSION:

The Purchasing Division of the Finance Department is to obtain maximum value, promote fair and open competition, while providing efficient and reliable service to the departments within Jackson County Government. The division's responsibilities include purchasing products, contracting for services and construction, managing office equipment leases/maintenance, assisting with the management of County assets, coordinate the disposal of surplus equipment, and coordinating telephone, cellular phone and pager services for the county.

NUMBER OF APPROVED POSITIONS: Two full-time.



GOALS:

- Manage the procurement process in order to acquire quality supplies and services at the lowest responsible price; provide timely and effective logistical support to ensure that the requirements of the County enhance the services to the community; provide potential suppliers with equal consideration of their products and services; instill public confidence that contracts are awarded in an equitable and economical manner.
- Provide courteous and dedicated assistance to all internal and external customers.
- Manage a surplus property program for the disposal of surplus property in a timely manner while maximizing return on surplus items.
- Manage the computerized purchasing system to reduce paperwork, expedite customer requirements, and promote better financial management of public funds.

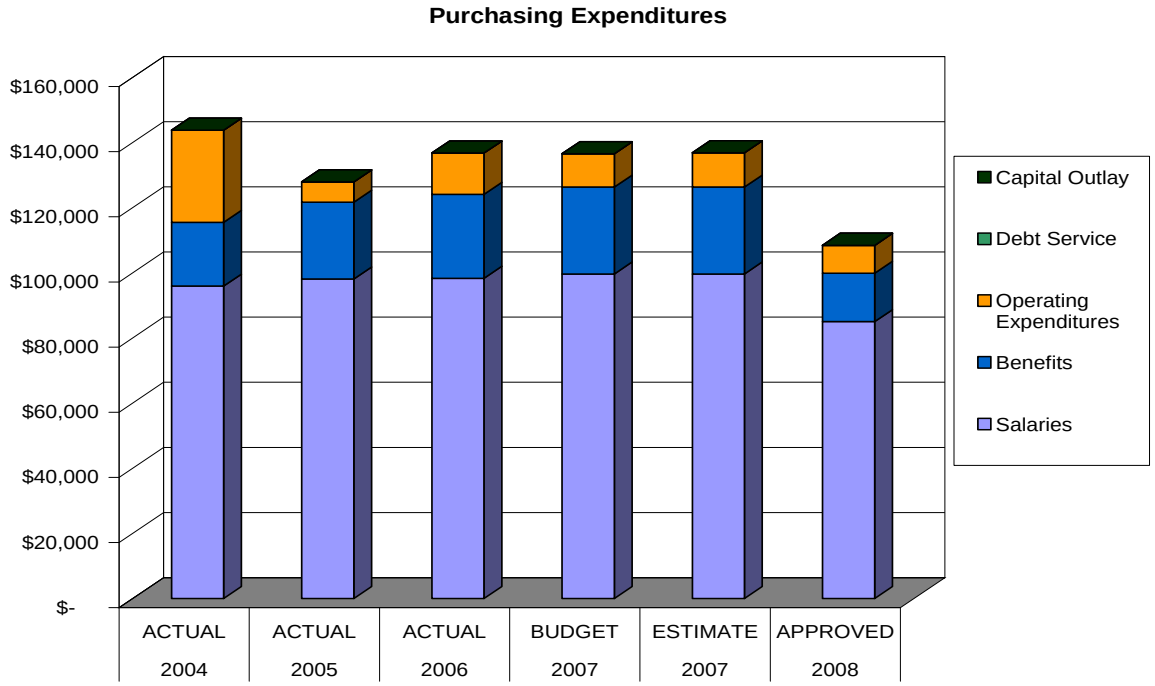
OBJECTIVES:

- Train all departments on the Purchasing and Procedures Manual approved by the Board of Commissioners in 2006.
- Implement the Governmental Purchasing Module that interfaces with the Harris software in Finance.
- Train all departments on the Purchasing module.
- Review and renegotiate, as necessary, 100% of the contracts that come up for renewal during the Fiscal Year.

- Complete 90% of all formal bids and/or Request for Proposal (RFP) for an award.
- Sell surplus vehicles and equipment on www.GovDeals.com in order to recoup funds for the County.
- Assist the departments 100% of the time with problems and find solutions.
- Maintain the Purchasing webpage and advertise bids on the Purchasing website.
- Develop a professional procurement system which is adaptable and responsive to changing needs and conditions within the County and the marketplace.

SIGNIFICANT ISSUES FACING THIS DEPARTMENT IN FY08:

- Training sessions for the Purchasing Policies and Procedures relative to the newly implemented on-line purchasing system will be conducted in 2007 – 2008 for all departments. This issue is carried over from the last budget due to personnel changes in the Purchasing Division.
- Implement new responsibilities of Purchasing:
    - Synchronizing the data in Asset Keeper, Dossier, and the ACCG IRMA insurance database to ensure all of the high dollar value assets are properly accounted for and insured.



HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 95,982	$ 98,160	$ 98,369	$ 99,724	$ 99,724	$ 85,056	$ (14,668)	-14.71%
Benefits Total	$ 19,554	$ 23,550	$ 25,779	$ 26,644	$ 26,644	$ 14,874	$ (11,770)	-44.17%
Operating Expenditures Total	$ 28,312	$ 6,241	$ 12,685	$ 10,255	$ 10,559	$ 8,551	$ (1,704)	-16.62%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Purchasing Department Total	$ 143,848	$ 127,951	$ 136,833	$ 136,623	$ 136,927	$ 108,481	$ (28,142)	-20.60%

***PURCHASING FY08 BUDGET HIGHLIGHTS*:**

- Total decrease of 20.6% or $28,142 for FY 2008.

ADDITIONAL STAFF REQUESTED: **NONE**

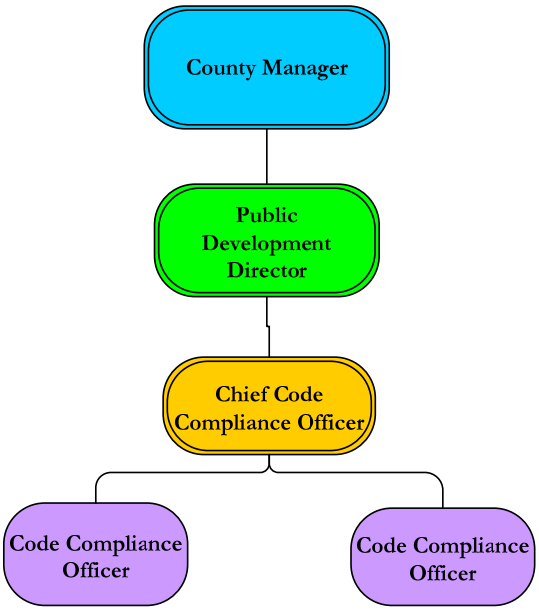
CAPITAL REQUESTS: **NONE**

CODE COMPLIANCE

MISSION:

To protect and maintain public health, safety and enhance property value by enforcing adopted codes and ordinances on behalf of the Jackson County Board of Commissioners.

NUMBER OF APPROVED POSITIONS: Three full time.



GOALS:

- To encourage voluntary compliance and avoid punitive actions by developing an educational approach as citizens may not be aware that their actions are in violation of county ordinances.
- To provide a service to the community which maintains and enhances the quality of life for all citizens by improving aesthetic appearance, heath and safety.
- To foster orderly community development and improve economic vitality.

OBJECTIVES:

- Provide follow up information to complainants and work with property owners to achieve compliance.
- Create a comprehensive systematic program to facilitate a more proactive role by Code Enforcement.
- Establish clear policy and procedures to resolve and manage code enforcement practices and procedures.
- Assist in the collection of revenue from business licenses and mobile home tax collections.

- Create a cleaner and healthier environment through the enforcement of waste ordinances.
- Enforce zoning violations enacted via the Unified Development Code.
- Educate the public and citizenry about the role of Code Enforcement and on the vast array of ordinances they are tasked with enforcing.

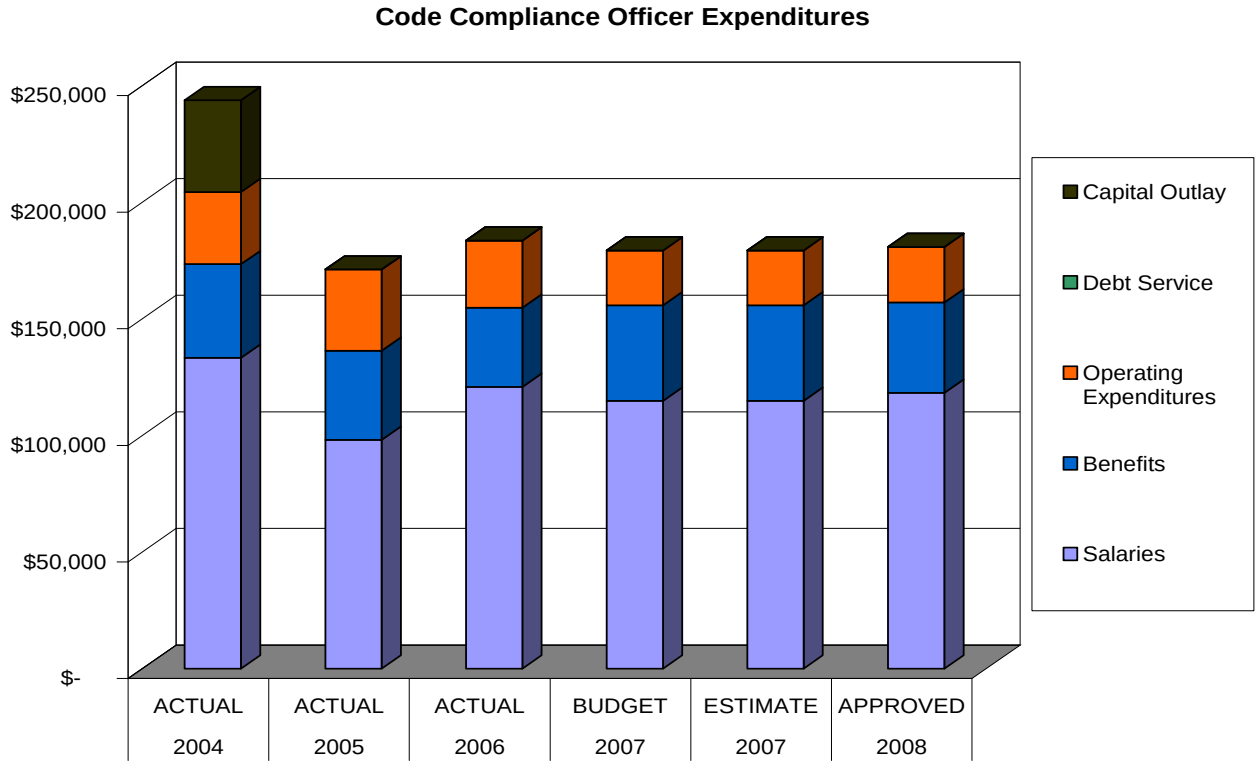
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

Due to rapid growth in the county, the Code Enforcement workload for calls and services has increased dramatically. Five years ago there were three employees with a population around 35,000. Today, there is a population around 55,000 and there are still three employees. This increase in population places an added burden on this county service and continued growth will result in the need for additional positions.

PERFORMANCE MEASURES:

PROPERTY GROUPS	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Workload Measures					
Zoning Violations	50	79	62	120	150
Building Permits	104	134	81	70	90
Property Maintenance	164	86	90	95	105
Solid Waste	101	125	154	210	220
Illegal Dumping	73	75	93	80	90
Erosion Control	29	18	24	20	20
Junk Vehicles	106	110	142	200	210
Warnings	296	334	400	420	450
Citations	21	129	150	215	175
Efficiency Measures					
# of Warnings & Citations Written per Officer	159	232	428	300	325

BUSINESS & TAXES	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Workload Measures					
Business Licenses	95	59	57	50	50
Trailer Permits	1,507	1,032	1,031	1,000	1,000
Delinquent Taxes	46	146	203	225	235
Sales Tax Number	17	23	34	20	25
Bad Checks	45	19	18	22	25
Dog Calls	139	91	67	70	75
Other Calls	491	284	214	150	175
Calls for service	2,046	1,748	1,284	1,100	1,200
Total Revenues	$ 251,879	$ 210,530	$ 263,503	$ 300,000	$ 305,000
Efficiency Measures					
# of Service Calls per Officer	2,046	583	533	583	585



HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 133,298	$ 98,120	$ 120,740	$ 114,850	$ 114,850	$ 118,219	$ 3,369	2.93%
Benefits Total	$ 40,083	$ 38,157	$ 33,982	$ 40,912	$ 40,912	$ 38,763	$ (2,149)	-5.25%
Operating Expenditures Total	$ 30,926	$ 34,855	$ 28,759	$ 23,500	$ 23,546	$ 23,850	$ 350	1.49%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Capital Outlay	$ 39,424	$ -	$ -	$ -	$ -	$ -	$ -	-
Code Enforcement Officer Total	$ 243,731	$ 171,132	$ 183,481	$ 179,262	$ 179,308	$ 180,832	$ 1,570	0.88%

CODE COMPLIANCE FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 2.93% or $3,369 increase in salaries primarily due to:
  - 3% retroactive Cost of Living Adjustment in May, 2007.
- 5.25% or $2,149 decrease in benefits primarily due to:
  - Decrease in the cost of heath insurance.
  - Increases in Medicare, FICA, and retirement that relate to salary increases.
- Total increase of 0.88% or $1,570.

ADDITIONAL STAFF REQUESTED: **NONE**.

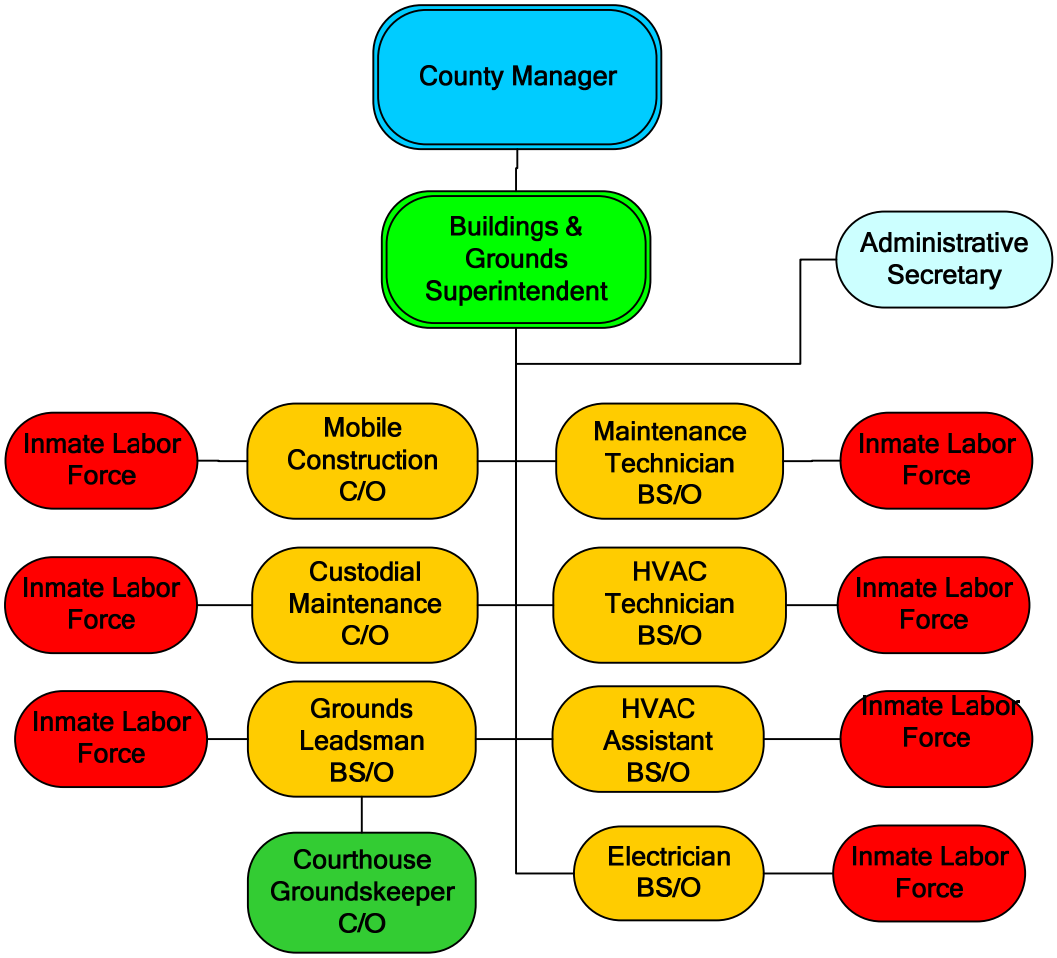
CAPITAL REQUESTS: **NONE.**

BUILDINGS AND GROUNDS

MISSION:

Jackson County Buildings & Grounds is dedicated to providing a diverse range of efficient and high quality services which will insure uninterrupted facility utilization while providing an atmosphere of professionalism to all county employees and citizens.

NUMBER OF APPROVED POSITIONS: Eight full time and one part time.



C/O – Correctional Officer
BS/O – Basic Security Officer

GOALS:

It is the goal of the Jackson County Buildings and Grounds Department to provide a quality maintenance program fro al county buildings by providing three (3) types of service: preventative maintenance, normal repairs, and emergency calls.

OBJECTIVES:

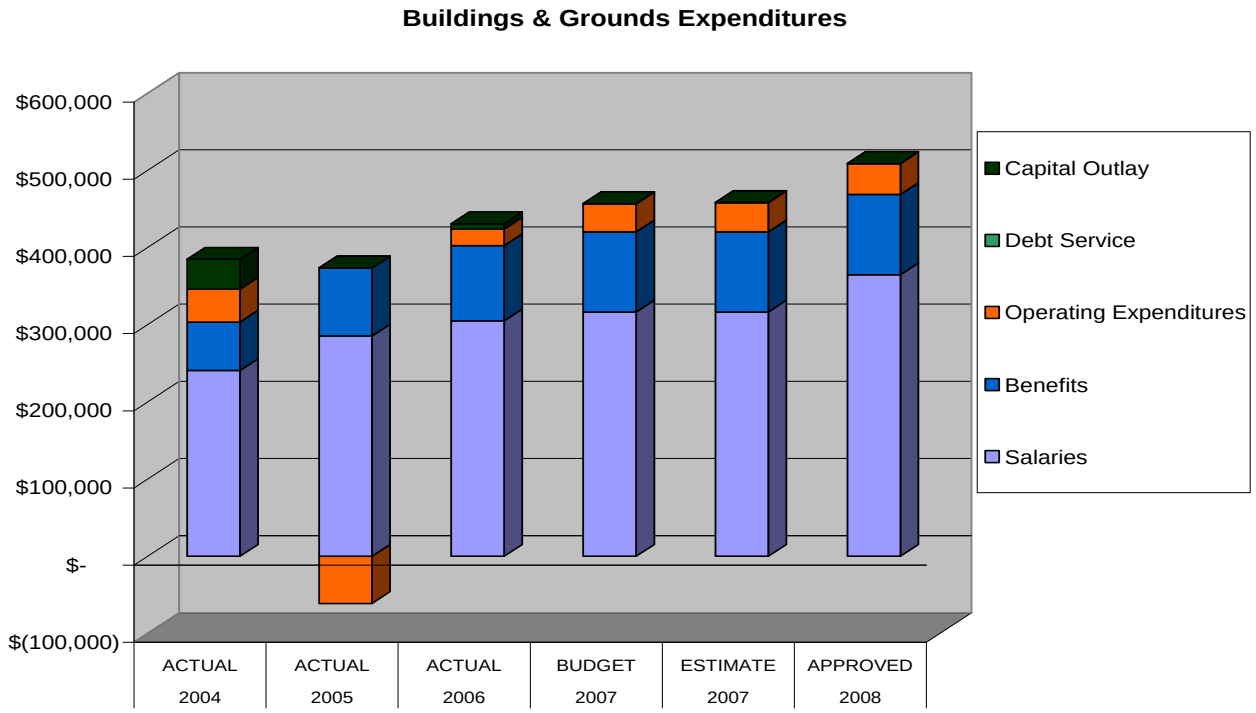
- Provide work that is both cost effective and efficient.
- Complete 95% of all service requests on the same business day.
- Respond to all normal-hour emergency calls within 20 minutes.
- Respond to all after-hours emergency calls within 1 hour.
- Continuously improve preventative maintenance by increasing the number of on-site inspections.
- Ensure all department heads are informed on a regular basis of the progress and cost of work performed.
- Ensure all Buildings & Grounds employees are properly educated, trained, and certified in their respective
- fields of service.
- Ensure all Buildings & Grounds employees maintain a professional appearance and positive attitude.

PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Workload Measures					
Number of Work Orders	2,300	2,500	2,205	2,700	2,800
% of Work Orders completed with 3 business days	100%	100%	100%	100%	100%
% of emergency responses under 20 minutes	100%	100%	100%	100%	100%
% of service calls completed on first response	90%	90%	90%	90%	90%
% of service calls completed w/o materials	70%	70%	65%	70%	75%
# of Mobile Construction projects	70	30	29	30	30
Efficiency Measures					
# of Work Orders per Maintenance Officer	595	400	695	500	467

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

The most significant issue facing the department is the rapid deterioration of equipment used for lawn maintenance. Due to a combination of mishandling by inmate labor, general usage, and sheer volume of work being performed, our equipment is wearing out quickly. Our down-time has increased due to constant repairs and some of the equipment has reached the point that it no longer serves our purposes. Commercial grade equipment is necessary due to the workload placed on each piece, and is more expensive than standard equipment. Last year we requested two new commercial-grade riding lawn mowers and received one. However, we do have two lawn maintenance crews, and the riding mower used by the second crew is non-operational.



HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 240,643	$ 285,460	$ 305,075	$ 316,672	$ 316,672	$ 364,831	$ 48,159	15.21%
Benefits Total	$ 63,009	$ 88,176	$ 97,422	$ 103,818	$ 103,818	$ 103,942	$ 124	0.12%
Operating Expenditures Total	$ 42,439	$ (61,045)	$ 21,542	$ 36,258	$ 37,909	$ 40,065	$ 3,807	10.50%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Capital Outlay	$ 38,869	$ -	$ 6,930	$ -	$ -	$ -	$ -	-
Buildings & Grounds Total	$ 384,960	$ 312,591	$ 430,969	$ 456,748	$ 458,399	$ 508,838	$ 52,090	11.40%

BUILDINGS AND GROUNDS FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 15.21% or $48,159 increase in salaries due to:
  - 3% retroactive Cost of Living Adjustment in May, 2007.
- 0.12% or $124 increase in benefits due to:
  - Increase in the cost of heath insurance.
  - Increases in Medicare, FICA, and retirement that relate to salary increases.
- Overall there is a 10.5% or $3,807increase in operating expenditures primarily due to:
  - 15.38% or $2,000 increase in fuel & lubricants
  - 55.56% or $1,000 increase in communications.
- Total increase of 11.4% or $52,090.

ADDITIONAL STAFF REQUESTED: **NONE**

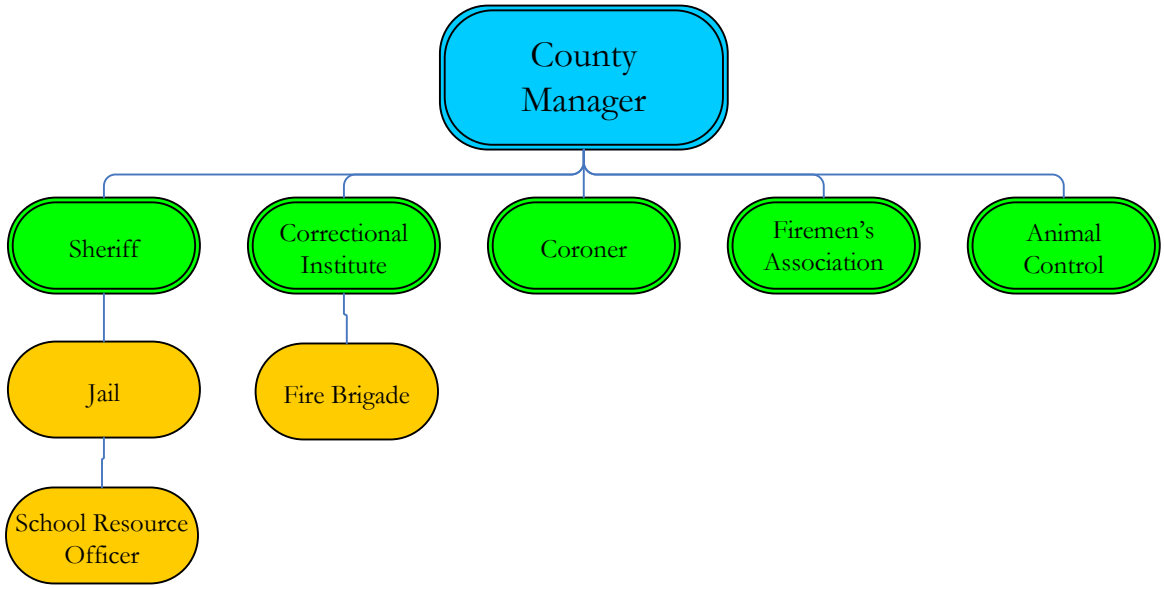
CAPITAL REQUESTS:

Used Backhoe from Road Department – Estimated Cost= $27,000 – Requesting transfer from Road Department

Pulverizer for Mower – Estimated Cost = $1,200

Turf-tire Tractor – Estimated = $20,000

PUBLIC SAFETY FUNCTION

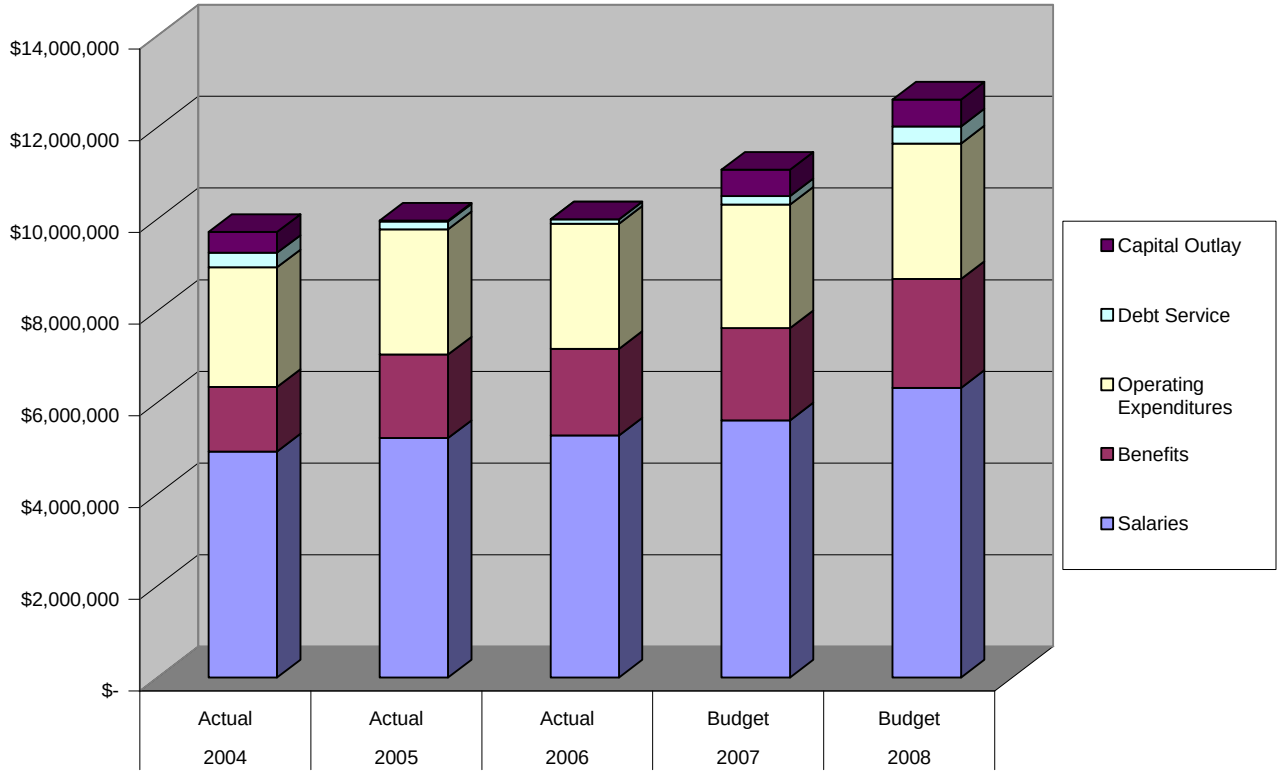


The Public Safety function is comprised of departments responsible for the safety of the county citizens. This function includes Sheriff, Jail, Coroner, Drug Enforcement Resistance Education, Correctional Institute, Fire Brigade, Firemen's Association, Animal Control and Animal Shelter Services. The total proposed Public Safety FY08 budget is $12,606,408 or 36.25% of the total approved FY08 General Fund budget. This is a 13.82% or $1,530,480 increase over the approved FY07 budget primarily due to twenty replacement vehicles being purchased for the Sheriff's Department along with fifteen new positions approved to be phased in to staff the new jail.

HISTORICAL INFORMATION & APPROVED 2008 PUBLIC SAFETY FUNCTION BUDGET

EXPENDITURES BY DEPARTMENT:	2004	2005	2006	2007	2008	DIFFERENCE	Percent
	ACTUAL	ACTUAL	ACTUAL	BUDGET	APPROVED	2008-2007	Change
PUBLIC SAFETY							
SHERIFF	$ 4,336,153	4,485,336	$ 5,147,720	5,301,219	5,890,680	$ 589,461	11.12%
JAIL	2,683,357	2,623,870	2,830,720	2,968,452	3,790,640	822,188	27.70%
CORONER	34,312	30,270	39,573	44,807	45,173	366	0.82%
SCHOOL RESOURCE OFFICER	54,530	28,681	14,246	45,680	89,259	43,579	95.40%
CORRECTIONAL INSTITUTE	2,445,150	2,561,256	2,547,413	2,465,794	2,542,799	77,005	3.12%
J.C.C.I. FIRE BRIDGE	11,099	15,499	21,191	21,750	21,750	-	0.00%
FIREMEN'S' ASSOCIATION	19,015	20,154	36,527	23,600	25,412	1,812	7.68%
ANIMAL CONTROL	92,188	105,740	128,229	109,626	117,344	7,718	7.04%
ANIMAL SHELTER	42,837	96,838	68,636	95,000	83,350	(11,650)	-12.26%
TOTAL PUBLIC SAFETY	**$ 9,718,641**	**$ 9,967,644**	**$ 10,834,255**	**$ 11,075,928**	**$ 12,606,408**	**$ 1,530,480**	**13.82%**

Public Safety Expenditures

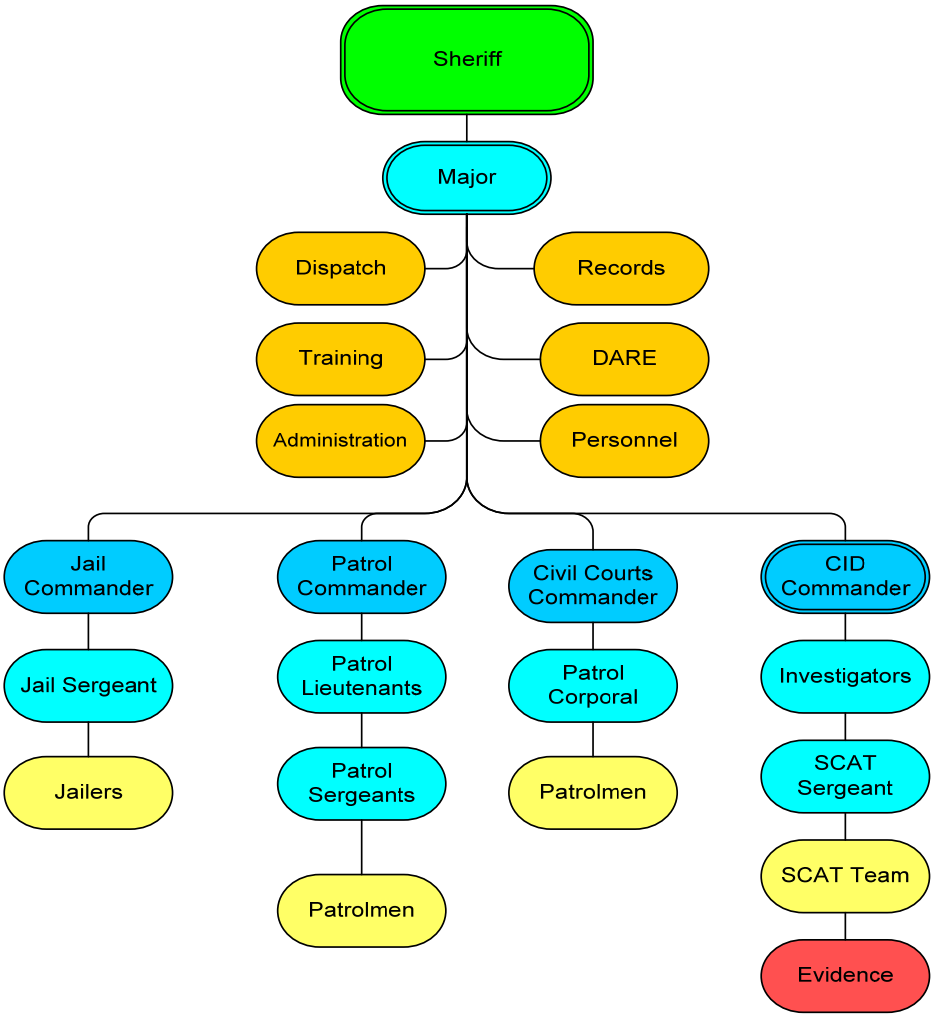


SHERIFF

MISSION:

To protect and maintain the quality of life for the citizens of Jackson County by providing the highest quality of law enforcement, by empowering our members and community to work together in improving public safety needs.

NUMBER OF APPROVED POSITIONS: One elected official, eighty-seven full time, & three part-time.



GOALS:

The goal of the Jackson County Sheriff's Office is to bring a more professional and operational image to the office by bringing the staff levels up. To focus on areas of need within the office such as training, policy and procedure, community involvement, patrol visibility, school resource officers in each school, employee recruitment, and professional standards.

OBJECTIVES:

1) To increase staffing levels in each division to bring operations to a manageable point.
2) To increase our School Resource Officers to at least two in 2008 budget bringing the total to four.
3) To have a full time training officer to be used for policy and procedure, and professional standards and employee recruitment.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

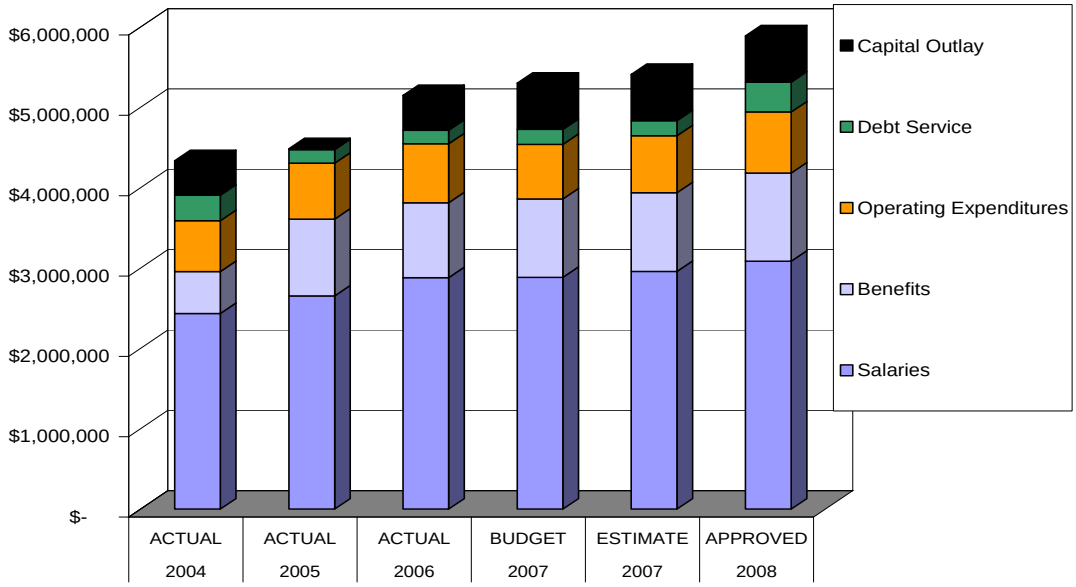
The construction of the new Jackson County jail will significantly impact Jackson County Government's budget in FY09. This facility will need a minimum of 75 new positions to conduct normal operations. With the construction of the new jail and focus being on funding those positions and operational costs, the current operation and division also needs attention and cannot be ignored with this massive project being added to Jackson County's operational cost.

Divisions such as patrol, administration, communications, civil courts and current jail operations are in crisis modes now with the need of more personnel.

PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Civil Process Received	9,429	10,360	13,131	13,830	14,400
Civil Process Served	8,092	8,854	3,965	3,981	4,141
Returned Civil Process	n/a	n/a	877	1,062	1,247
Warrants Received	4,578	5,190	5,424	5,475	5,500
Warrants Served	4,653	5,044	5,563	5,575	5,600
Citations Served	2,071	2,184	3,049	3,834	4,000
Investigative Cases Assigned	n/a	n/a	1,317	2,157	2,200
Investigative Cases Processed	n/a	n/a	9,012	10,800	11,000
Investigative Cases Cleared	n/a	n/a	3,209	3,510	3,600
Calls For Service	39,038	49,478	61,262	61,500	61,800
Mental Health Transports	143	128	111	117	123
Incident Reports Received/Taken	19,141	13,998	11,744	11,800	12,000
Accidents Investigated	906	1,004	994	1,000	1,050
Agency Assist	n/a	n/a	258	420	500
Inmate Transports	n/a	n/a	1,117	1,200	1,250
Mileage Transporting Prisoners	n/a	103,874	94,943	150,000	175,000
Man Hours Transporting Prisoners/Court	n/a	7,898	10,333	13,647	14,000

Sheriff's Department Expenditures



HISTORICAL INFORMATION & APPROVED 2008 DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 2,434,643	$ 2,653,795	$ 2,880,413	$ 2,886,589	$ 2,958,300	$ 3,084,626	$ 198,037	6.86%
Benefits Total	$ 521,806	$ 956,316	$ 932,856	$ 974,679	$ 980,164	$ 1,099,092	$ 124,413	12.76%
Operating Expenditures Total	$ 634,266	$ 696,261	$ 733,690	$ 678,371	$ 709,812	$ 758,809	$ 80,438	11.86%
Debt Service Total	$ 315,129	$ 168,964	$ 167,068	$ 186,580	$ 186,580	$ 373,154	$ 186,574	100.00%
Capital Outlay	$ 430,308	$ 10,000	$ 433,693	$ 575,000	$ 575,000	$ 575,000	$ -	0.00%
Sheriff's Department Total	$ 4,336,152	$ 4,485,336	$ 5,147,720	$ 5,301,219	$ 5,409,856	$ 5,890,680	$ 589,461	11.12%

SHERIFF'S FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 6.86% or $198,037 increase in salaries primarily due to:
  - 3% retroactive Cost of Living Adjustment given in May, 2007.
  - 3% increase in Sheriff's salary as mandated by the State.
  - Wage adjustments due to implementation of wage and salary study.
- 12.76% or $124,413 increase in benefits primarily due to:
  - Increases in Medicare, FICA, and retirement that relate to salary increases.
  - 14.57% increase in health insurance benefits.
- 11.86% or $80,438 increase in operating expenditures primarily due to:
  - 7.72% or $22,000 increase in fuel and lubricants due to rising petroleum product prices.
  - 20.00% or $18,000 increase in general operating supplies to provide for current and futures staff.
  - 20.00% or $15,000 increase in repairs to autos as more than twenty cars have 100,000 plus miles.
  - 33.05% or $2,734 decrease in operating leases.
  - 11.11% or $5,000 increase in uniforms.
  - 5% or $4,075 increase in the premium of property and liability insurance.

- Debt service expenditures have increased $186,574 or 100%. This is due to including debt service to cover the cost of twenty new vehicles to be purchased in FY08. However, debt service expenditures have not increased as much as one would expect due to the retirement of prior year lease obligations.
- Total increase of 11.12% or $589,461.

ADDITIONAL STAFF REQUESTED:

Eight (8) deputy sheriff positions for patrol division, one (1) deputy sheriff position for Civil/Courts division, two (2) Dare Resource Officers, one (1) investigator, one (1) training officer for the patrol division,

CAPITAL REQUESTS:

- Mobile reporting for patrol units.
- Purchase 10 computer work stations.
- Purchase 20 weapons.
- Purchase 20 portable radios.
- Purchase 10 taser weapons.

JAIL

MISSION:

To provide the most professional service possible to the Citizens of Jackson County and other professional organizations that use the services of the Jackson County jail, and provide humane treatment with professional standards to the inmates who occupy the facility.

NUMBER OF APPROVED POSITIONS: Forty-eight full-time and three part-time. (Included in Sheriff's organization chart)

GOALS:

To enhance our professional standards in classification of inmates and the training of Employees.

OBJECTIVES:

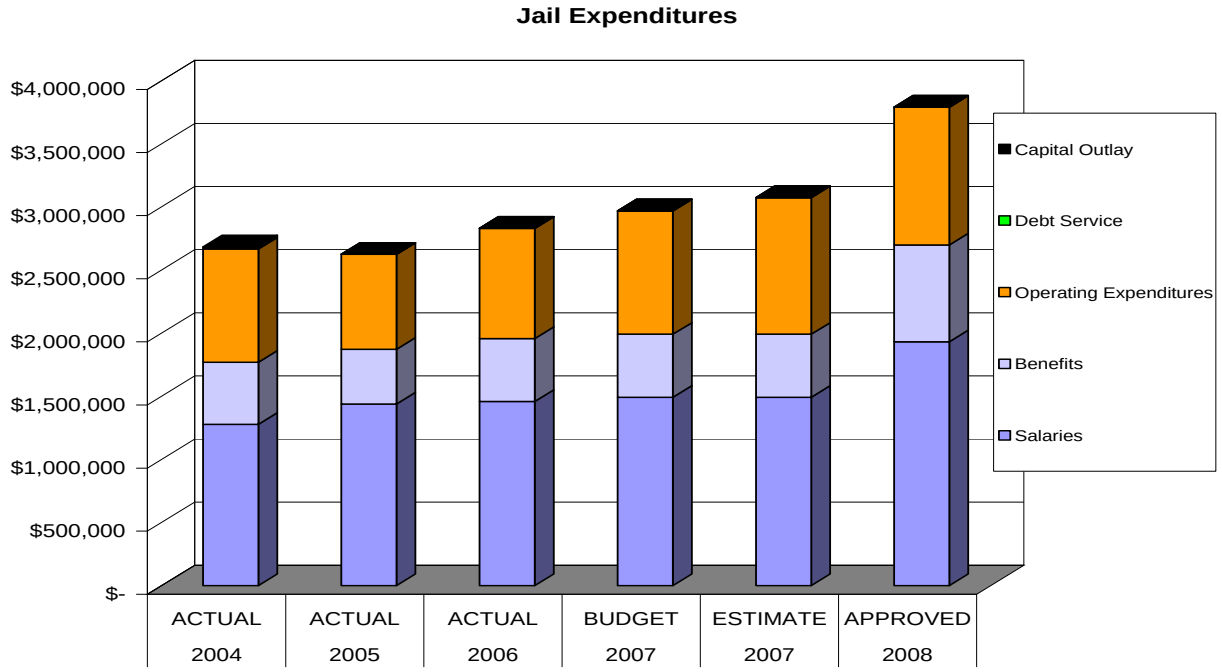
1) To construct and occupy a new jail facility by the end of 2008.
2) To enhance our inmate classification procedures to reduce liability.
3) To reduce employee turnover by providing better working conditions.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

The construction of the new Jackson County jail is the most significant issue facing the Board of Commissioners and the Sheriff's Office. The staffing of the new jail will be the most essential part of this new operation, as it cannot be operated as the current facility has been operated. The new facility will have to be staffed to operate a facility of this size the way it was designed with that being in accordance with state law and mandated classification procedures.

PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Estimate	2007 Estimate	2008 Forecast
Total Inmates Processed	4,491	4,856	5,000	5,200	5,400
Total Inmates Released	4,482	4,842	4,900	5,000	5,100
Daily Inmate Population	160	148	152	156	160
Cost Of Housing Inmates	303,422	250,938	300,000	325,000	400,000
Total Number of Housed City Inmates	1,638	1,622	1,700	1,750	1,800
Jailer Turnover - Left Department	19	16	24	30	25



HISTORICAL INFORMATION & APPROVED 2008 DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 1,276,507	$ 1,438,364	$ 1,459,491	$ 1,491,474	$ 1,491,474	$ 1,931,801	$ 440,327	29.52%
Benefits Total	$ 492,019	$ 433,165	$ 497,687	$ 499,790	$ 499,790	$ 766,497	$ 266,707	53.36%
Operating Expenditures Total	$ 898,031	$ 752,341	$ 873,542	$ 977,188	$ 1,082,825	$ 1,092,342	$ 115,154	11.78%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Capital Outlay	$ 16,800	$ -	$ -	$ -	$ -	$ -	$ -	-
Jail Total	$ 2,683,357	$ 2,623,870	$ 2,830,720	$ 2,968,452	$ 3,074,089	$ 3,790,640	$ 822,188	27.70%

JAIL FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 29.52% or $440,327 in salaries primarily due to:
  - 3% retroactive Cost of Living Adjustment given in May, 2007.
  - 61.93% or $853,754 increase in regular salaries due to implementation of the wage and salary study.
  - Additional fifteen positions approved to be phased in during FY 2008.
- 53.36% or $266,707 increase in benefits primarily due to:
  - Increases in Medicare, FICA, and retirement that relate to salary increases.
  - Additional fifteen positions approved to be phased in during FY 2008.
- 11.78% or $115,154 increase in operating expenditures primarily due to:
  - 33.33% or 100,000 increase in inmate housing
  - 400% or $8,000 increase in Conferences and Training for professional development.
  - 12.5% or $5,000 increase in water & sewerage due to rising water costs.
- Total increase of 27.70% or $822,188.

ADDITIONAL STAFF REQUESTED:

60 certified jailers, 4 lieutenants, 4 corporals, 1 clerk, 4 communication officers, 1 training officer.

CAPITAL REQUESTS:

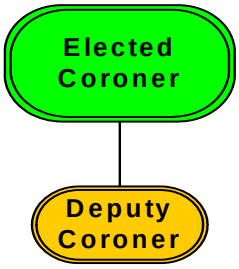
Purchase 20 portable radios.

Coroner

MISSION: The Coroner's office's duties are associated with investigations and inquests regarding persons having died by unlawful, violent, suicidal and mysterious means.

NUMBER OF APPROVED POSITIONS: One elected official and two part-time assistants.

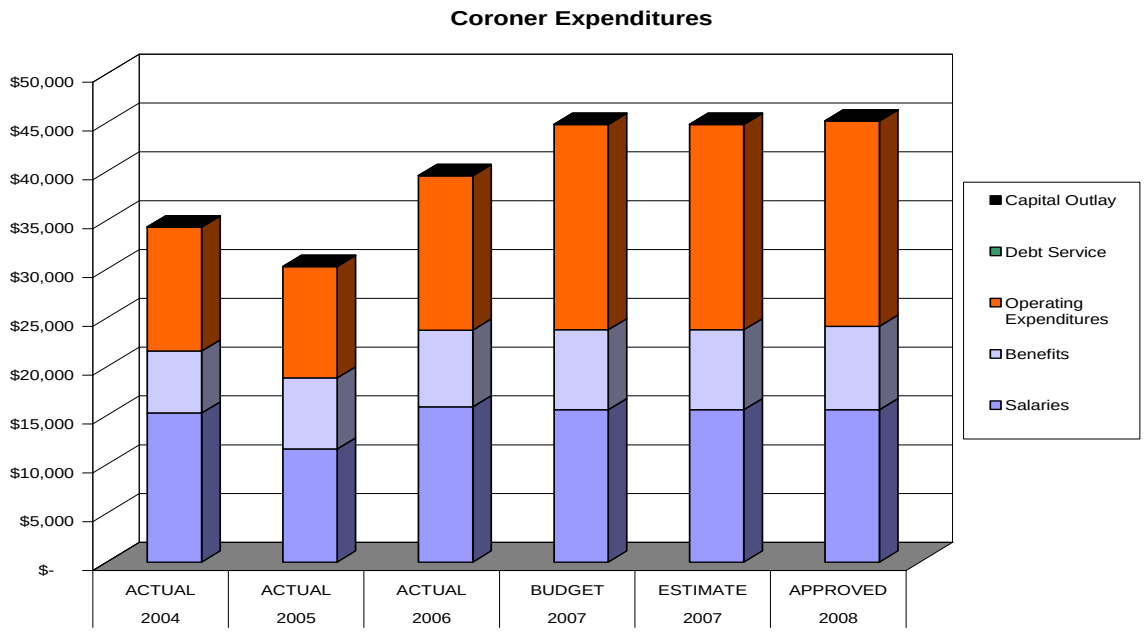
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN 2008:



- **Growth and Increase in Traffic** - The growing population and the increasing amount of traffic through the county, especially along Interstate 85, have impacted the workload of the Coroner's Office.
- **Aging Population** - Jackson County has a large elderly population and the number of investigation calls continues to rise.
- **State Regulations** - Updated equipment and better office technology will be required to meet new State regulations and provide quality services to the citizens during times of family crisis.

PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Investigations	115	146	160	191	200



HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 15,261	$ 11,582	$ 15,893	$ 15,605	$ 15,605	$ 15,605	$ -	0.00%
Benefits Total	$ 6,348	$ 7,271	$ 7,860	$ 8,177	$ 8,177	$ 8,533	$ 356	4.35%
Operating Expenditures Total	$ 12,703	$ 11,417	$ 15,820	$ 21,025	$ 21,025	$ 21,035	$ 10	0.05%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Coroner Total	$ 34,312	$ 30,270	$ 39,573	$ 44,807	$ 44,807	$ 45,173	$ 366	0.82%

CORONER FY08 BUDGET HIGHLIGHTS:

NONE

CORRECTIONAL INSTITUTION

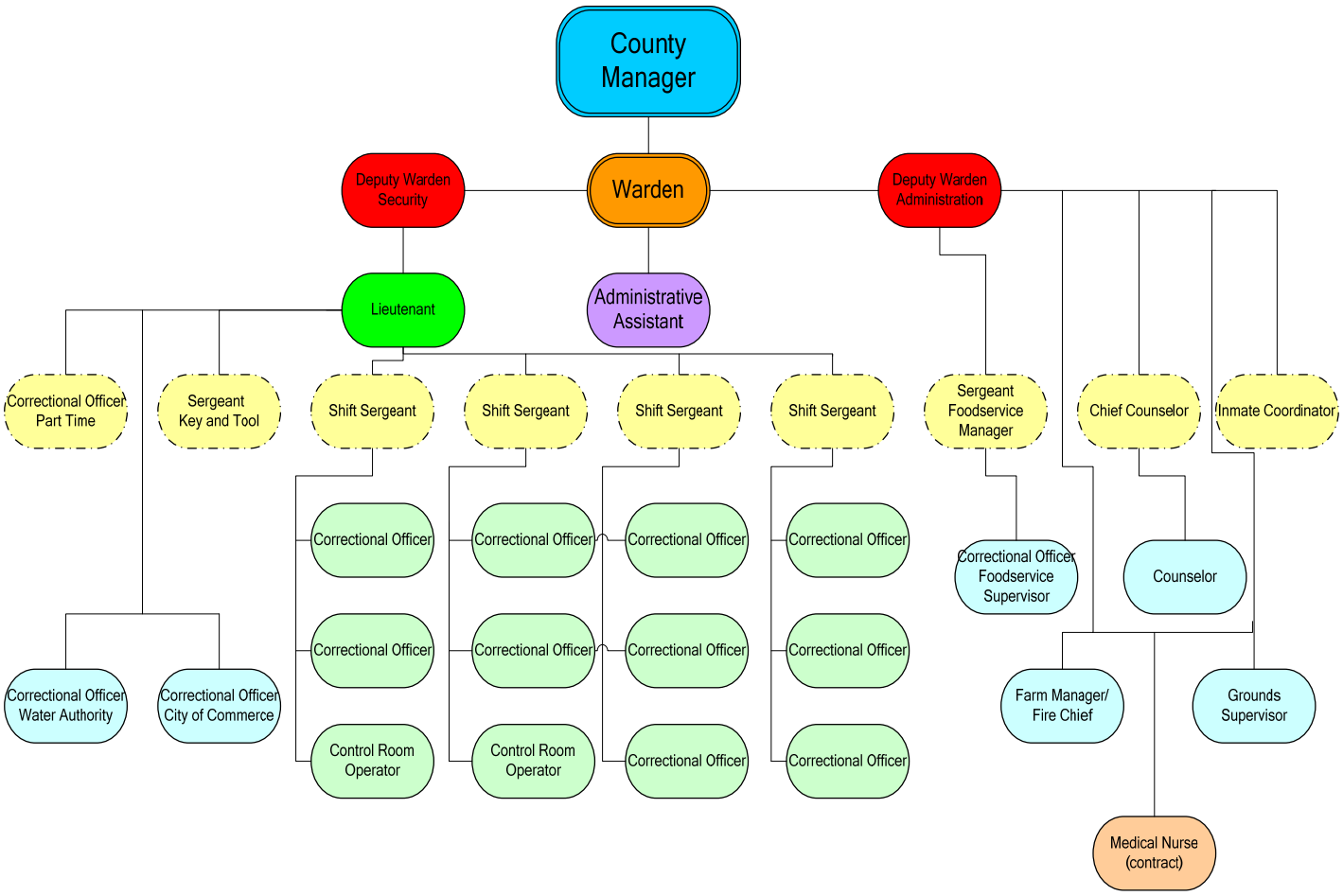
MISSION:

The Jackson County Correctional Institution exists primarily to assist local departments and agencies in meeting their needs for a workforce by providing that workforce at a significant savings using inmate labor.

The Jackson County Correctional Institute strives to protect all persons who enter the facility. A safe, secure and orderly environment for all users, staff, inmates and visitors will be achieved to assure they are not subjected to physical, emotional or psychological abuse and to minimize personal danger while in the facility.

This department's existence is dependent on its ability to meet those needs and to fulfill an obligation to the Department of Corrections by providing safe and secure housing for inmates and complying with applicable policies.

NUMBER OF APPROVED POSITIONS: Thirty-one full-time and one part-time.



GOALS: *(This mission is carried out by setting the following goals)*

- Meet all Georgia Department of Corrections audit standards.
- Provide a formal and open communication to all Jackson County Departments using inmate labor.
- Provide basic security training for all Jackson County personnel that supervise inmates.
- Provide a drug and alcohol free facility and department.
- Provide certification of all Correctional Officers and basic Security Officers.
- Provide meals at the lowest possible cost per meal per inmate.
- Provide a skilled healthy inmate population that meets the needs of the county department details.
- Increase food service standards.
- Reduce customer complaints.
- Reduce contraband in the facility.
- Decrease security breaches on detail.
- Decrease security breaches in dormitories.

OBJECTIVES:

- Score 100 percent on all Georgia Department of Corrections audits.
- Schedule regular meetings to discuss inmate labor.
- Request routine reports of inmate detail performance.
- Schedule mandatory in-service training for all personnel supervising inmates.
- Test 10 percent of the inmate population for alcohol and drugs.
- Schedule mandatory in-service training for all Correctional Officers each year.
- Keep food costs under $1.40 per meal per inmate.
- Request skilled inmates from the State of Georgia Department of Corrections.
- Transfer in a timely manner any inmate with disabling medical problems.
- Select inmates for details consistent with the duties of the detail assignment.
- Score 95 percent or better on all kitchen inspections.
- Increase in-house inspections of kitchen areas.
- Increase inmate accountability for food handling and preparation.
- Increase staff accountability for meal counts.
- Increase monitoring of food preparation.
- Search all inmate personal lockers at least once per month.
- Strip-search all inmates who have been outside the building.
- Increase training of officers and other Department personnel in contraband inspections.
- Follow all Georgia Department of Corrections regulations governing details.
- Inspect all inmate details weekly for security breaches.
- Increase incident reporting to provide a baseline for inmate behavior on details and in the dormitory.
- Inspect all dormitories daily.

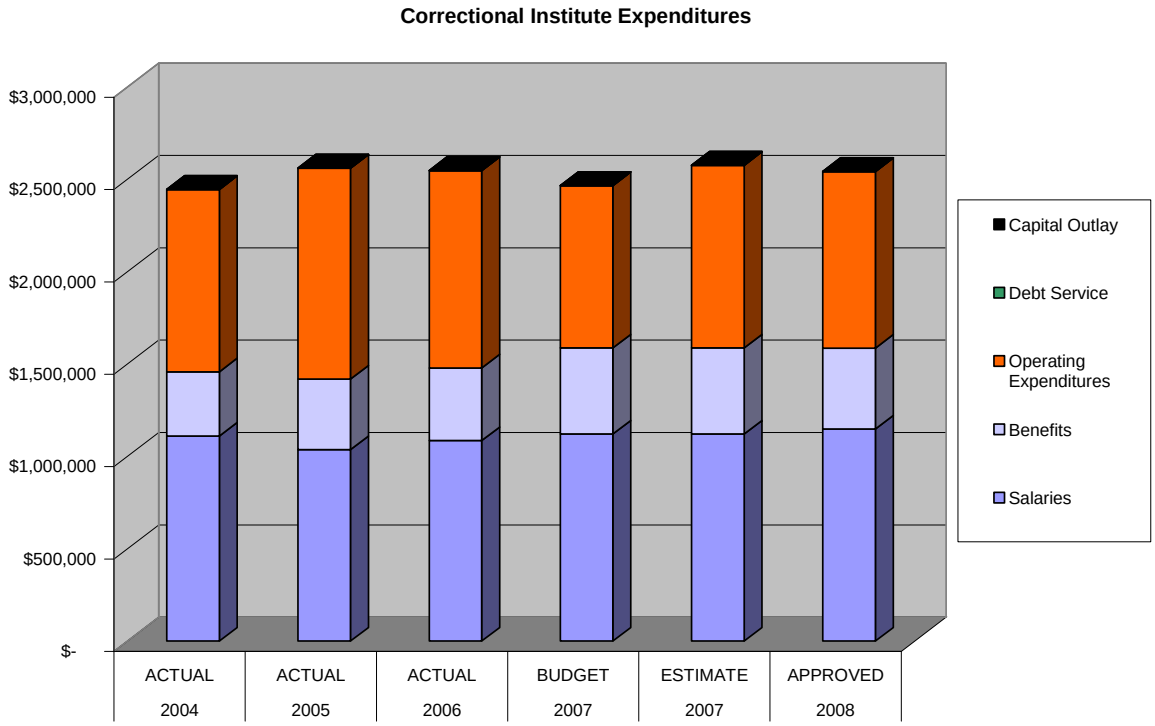
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

Subsidy Payments: Jackson County Correctional Institute continues to receive high audit scores and the state has committed to keeping the beds occupied, resulting in increased subsidy payments ($20 per inmate per day) which reduces the amount of the annual budget actually funded by the general fund.

Physical Plant: Physical plant repairs and replacements are inevitable. At twenty years of age, the Jackson County Correctional Institute facility requires many upgrades and on-going maintenance to provide functionality.

PERFORMANCE MEASURES:

	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ESTIMATE	2008 FORECAST
Total # of inmates housed	63,421	62,551	63,500	63,500	63,500
Total subsidy	1,268,420	1,251,020	1,270,000	1,270,000	1,270,000
Total of non-contract for outside details	29	29	30	30	30
Total # of contract details	5	4	4	2	2
Total # of inside details	6	6	6	6	6
% of inmates assigned details	98%	98%	99	99	99
# of meals prepared for Jackson Co Jail	131,946	129,560	127,685	128,000	128,000
# of fire calls responded to by JCCI Fire Dept	123	154	160	160	160



HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 1,109,863	$ 1,036,196	$ 1,085,712	$ 1,120,915	$ 1,120,915	$ 1,148,392	$ 27,477	2.45%
Benefits Total	$ 348,678	$ 382,581	$ 393,077	$ 466,264	$ 466,264	$ 437,770	$ (28,494)	-6.11%
Operating Expenditures Total	$ 986,609	$ 1,142,479	$ 1,068,624	$ 878,615	$ 989,062	$ 956,638	$ 78,023	8.88%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Correctional Institute Total	$ 2,445,150	$ 2,561,256	$ 2,547,413	$ 2,465,794	$ 2,576,241	$ 2,542,799	$ 77,005	3.12%

CORRECTIONAL INSTITUTE FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 2.45% or $27,477 increase in salaries primarily due to:
  - 3% retroactive Cost of Living Adjustment given in May, 2007.
  - Implementation of wage and salary study findings.
- -6.11% or $28,494 decrease in benefits primarily due to:
  - There are fewer employees with dependent health care coverage.
- While some individual line items have decreased, overall operating expenditures have increased 8.88% or $78,023 primarily due to:
  - 35.81% or $90,960 increase in food & kitchen supplies primarily due to increased food costs.
- Total increase of 3.12% or $77,005.

ADDITIONAL STAFF REQUESTED:

New Sergeant position – Estimated Cost: $51,428, salary and benefits: Outside detail sergeant is needed to inspect outside work details in the field to insure compliance with the state S.O.P.S. and other regulatory agencies. This position will have a positive impact on the safety of the institution, county employees, and inmates.

FIRE BRIGADE

MISSION:

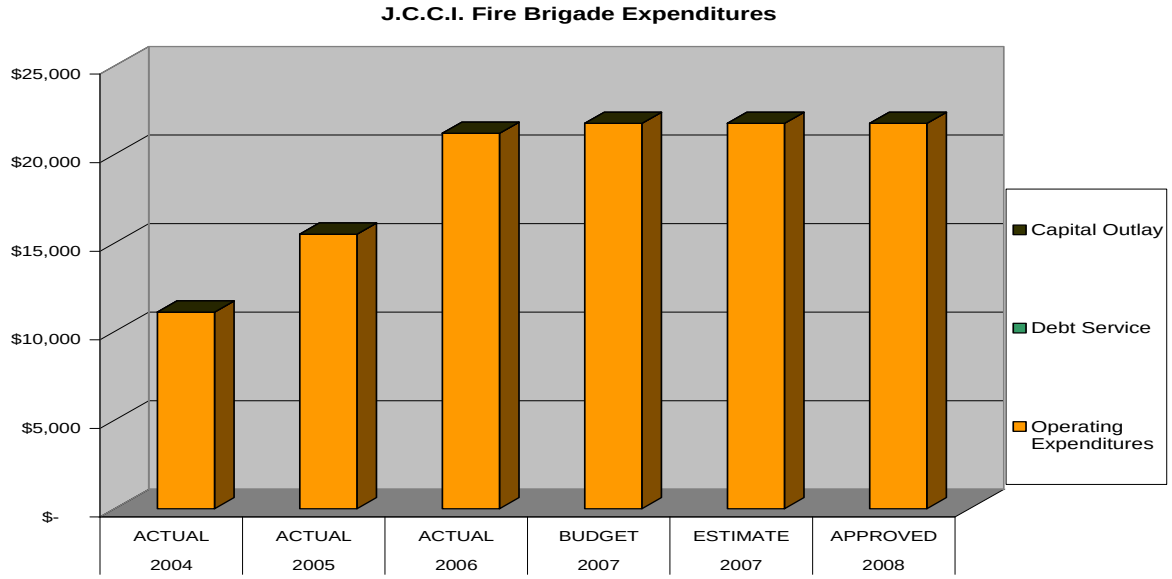
The JCCI Fire Team exists as an automatic response unit that supports all ten volunteer fire districts in Jackson County and the City of Jefferson Fire Department by providing highly trained and qualified inmate firefighters who significantly enhance fire services throughout the county. The fire team supplies manpower and equipment available to improve response times to fires and improve fire services to the citizens of Jackson County.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN 2008:

- **Purchase or replacement of supplies and equipment:** New or additional supplies are required to provide fire response in support of all ten fire districts in the county and the City of Jefferson.
- **Fire Chief:** The completion of the Burn Building/Fire Training Center will require the creation of a full-time Fire Chief to oversee this operation as well as lead the J.C.C.I. fire team. Currently, the farm manager of the correctional institute serves as the fire brigade detail officer. A full-time Fire Chief will also serve as a Fire Brigade detail officer to maintain the Burn Building facility on a daily basis. This position is not included in the proposed FY08 budget.

PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Response to fire calls	119	154	162	165	170
Since Fire Brigade was formed in 2003:					
Ten inmates received MOD 1 certification.	Nine inmates received 1st class firefighter's certification.				
Nine inmates received NPQ-1 certification.	Six inmates received HAZ-MAT ops. (hazardous materials).				
Members of the Fire Brigade received a minimum of 40 hours of classroom training, in various courses, per month.					



HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Benefits Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Operating Expenditures Total	$ 11,099	$ 15,499	$ 21,191	$ 21,750	$ 21,750	$ 21,750	$ -	0.00%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Fire Brigade Total	$ 11,099	$ 15,499	$ 21,191	$ 21,750	$ 21,750	$ 21,750	$ -	0.00%

FIRE BRIGADE FY08 BUDGET HIGHLIGHTS:

The FY08 budget for this department is unchanged.

SCHOOL RESOURCE OFFICER

MISSIONS and GOALS:

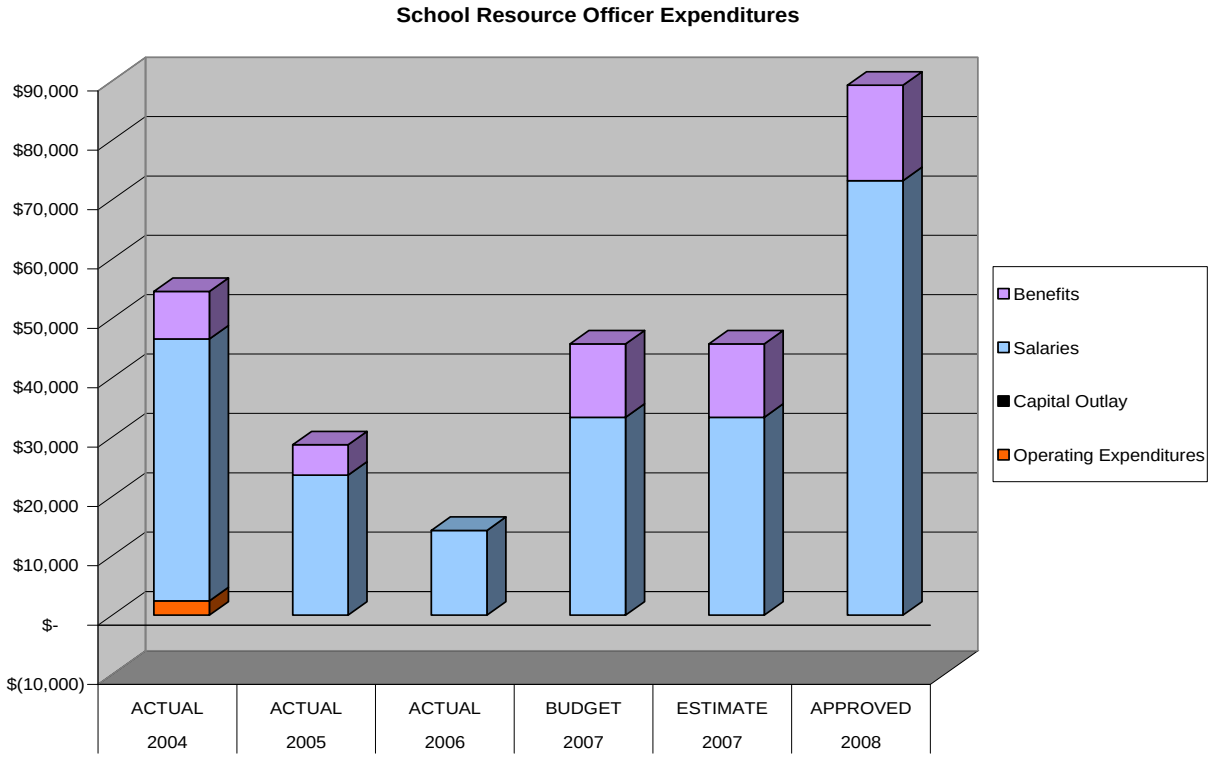
In 2005, this department was discontinued and the office was combined with the Sheriff's staff. In 2006, a School Resource Officer, within the Sheriff's Department replaced the DARE officer. The expenditures for this position remained combined with the Sheriff's Department budget. In 2007, the salary and benefits for this position have been moved back to the DARE department. Any necessary operating expenditure will be furnished by the Sheriff's Department.

NUMBER OF APPROVED POSITIONS: Two full-time

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN 2008:

School Resource Officer - The Jackson County School System is seeing a tremendous growth in its student body, creating the need for more schools throughout the county. With the opening of several new facilities the need for a law enforcement presence in these schools is at an all time high. The School Resource Officer Program, SRO, is an effective and valuable resource that a law enforcement agency and school system can use. Therefore one new deputy sheriff SRO has been assigned for the Jackson County School System. Funding for the new SRO position comes from the Jackson County Board of Education.

PERFORMANCE MEASURES: NONE



HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL BUDGET

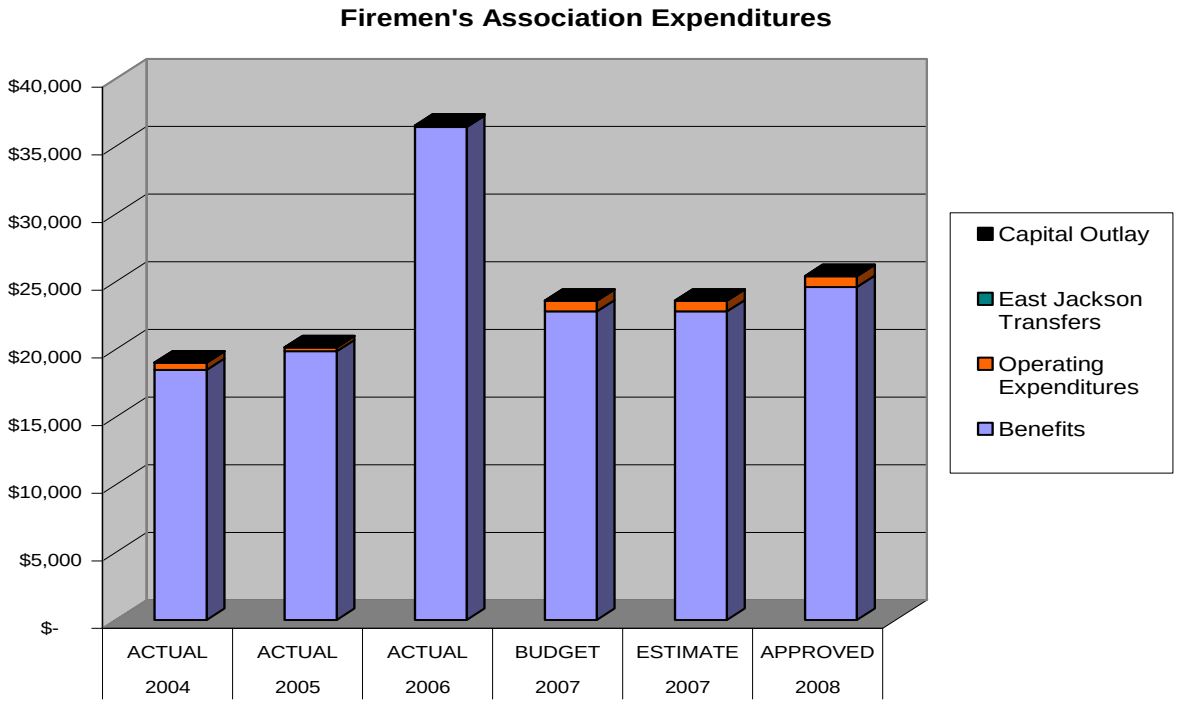
	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 44,117	$ 23,572	$ 14,267	$ 33,323	$ 33,323	$ 73,181	$ 39,858	119.61%
Benefits Total	$ 8,001	$ 5,109	$ (21)	$ 12,357	$ 12,357	$ 16,078	$ 3,721	30.11%
Operating Expenditures Total	$ 2,412	$ -	$ -	$ -	$ -	$ -	$ -	-
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
DARE Total	$ 54,530	$ 28,681	$ 14,246	$ 45,680	$ 45,680	$ 89,259	$ 43,579	95.40%

BUDGET HIGHLIGHTS: Salaries have increased $39,858 primarily due to adding an additional School Resource Officer. This position is being funded by the Jackson County Board of Education.

FIREMEN'S ASSOCIATION

MISSION AND GOALS:

This department's aim is to assist the volunteer firemen of the county in preserving property and lowering property insurance rates.



HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Benefits Total	$ 18,482	$ 19,853	$ 36,428	$ 22,800	$ 22,800	$ 24,612	$ 1,812	7.95%
Operating Expenditures Total	$ 533	$ 301	$ 99	$ 800	$ 800	$ 800	$ -	0.00%
East Jackson FD Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Firemen's Association Total	$ 19,015	$ 20,154	$ 36,527	$ 23,600	$ 23,600	$ 25,412	$ 1,812	7.68%

FIREMEN'S ASSOCIATION FY08 BUDGET HIGHLIGHTS:

NONE

ANIMAL CONTROL

MISSION AND GOALS:

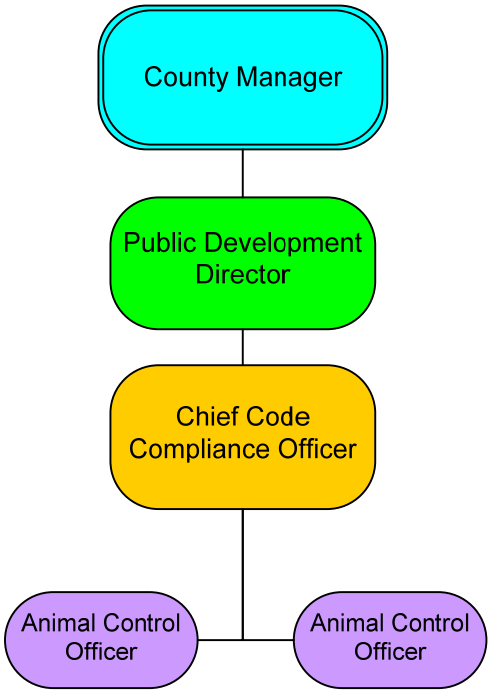
To balance the health, public safety, and welfare needs of people and animals in Jackson County by responsibility and humanely enforcing animal-related laws; providing nourishment and a safe environment for unwanted, stray, abused, and impounded animals; educating the public about responsible companion animal ownership; investigating cases where animal care is questionable; and finding new loving homes for homeless animals in our care.

OBJECTIVES:

1. To build an animal shelter to address the needs of an urbanizing county.
2. To ensure leash law is enforced thereby reducing dog attacks and bites.
3. To educate the citizens of Jackson County on the animal control and adoption program.
4. To enforce rabies control ordinance.
5. To create an adoption program for homeless and stray animals.
6. To quickly and effectively investigate animal abuse and cruelty.

NUMBER OF APPROVED POSITIONS:

Two full-time

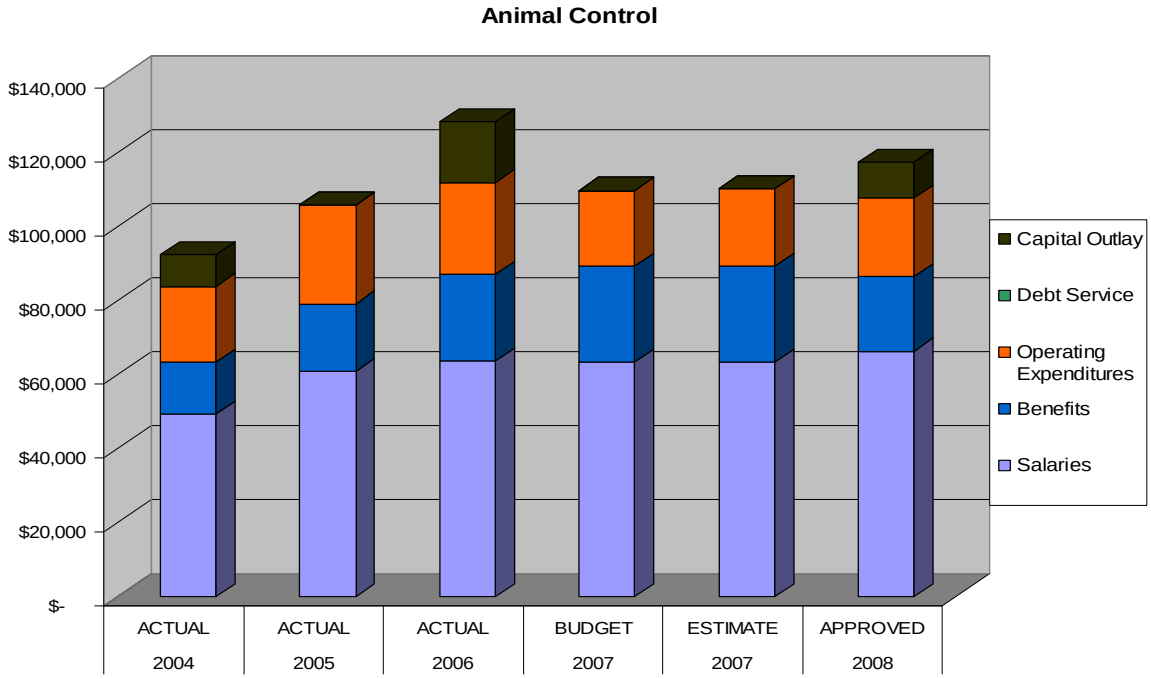


SIGNIFICANT ISSUES FACING THE DEPARTMENT IN 2008:

Due to rapid growth in Jackson County, the number of animals picked up continues to increase. This causes the cost of operations to increase, which causes the costs of operations to increase and adds a strain on existing resources. The lack of an animal shelter in Jackson County is the single most significant issue facing the Animal Control division.

PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Estimated	2007 estimate	2008 Forecast
Workload Measures					
Nuisance Calls	893	1,405	1,200	1,536	1,845
Nuisance Citations	34	48	62	52	125
Nuisance Warnings	N/A	31	50	64	80
Owner surrenders	N/A	67	156	75	100
Stray Dog with tag	131	5	-	20	35
Stray Dog without tag	637	856	1,004	964	1,200
Stray cats with tag	7	-	-	7	10
Stray cats without tag	189	603	243	364	550
Cruelty/Neglect	N/A	12	10	16	25
Abandonment	N/A	16	10	15	40
Calls related to Rabies	184	129	120	260	400
Other calls for services[1]	2,325	2,630	2,400	2,600	3,500
Total calls	**4,400**	**5,802**	**5,255**	**5,973**	**7,500**
Efficiency Measures					
% of Calls Responded To	67%	55%	78%	52%	80%
# of Calls Responded To per Animal Control Officer	888	1,315	3,500	1,564	2,500



HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 49,381	$ 60,747	$ 63,650	$ 63,335	$ 63,335	$ 66,239	$ 2,904	4.59%
Benefits Total	$ 13,964	$ 18,322	$ 23,227	$ 25,790	$ 25,790	$ 20,103	$ (5,687)	-22.05%
Operating Expenditures Total	$ 20,343	$ 26,671	$ 24,918	$ 20,501	$ 21,063	$ 21,201	$ 700	3.41%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Capital Outlay	$ 8,500	$ -	$ 16,434	$ -	$ -	$ 9,801	$ 9,801	N/A
Animal Control Total	$ 92,188	$ 105,740	$ 128,229	$ 109,626	$ 110,188	$ 117,344	$ 7,718	7.04%

ANIMAL CONTROL FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

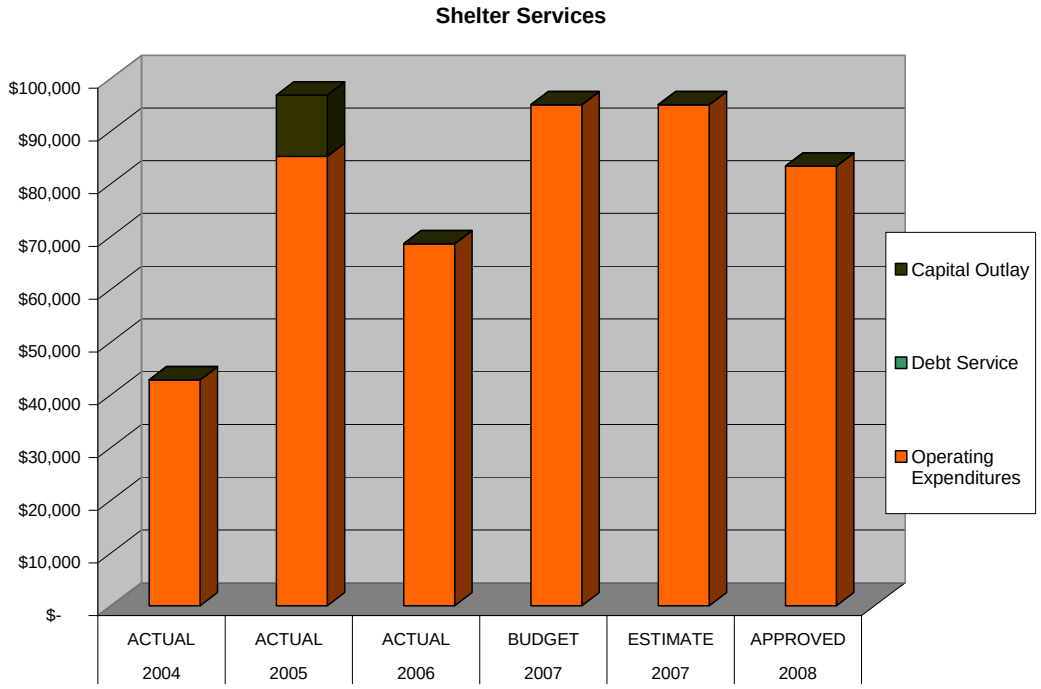
- 4.59% or $2,904 increase in salaries primarily due to:
  - 3% retroactive Cost of Living Adjustment given in May, 2007.
  - Implementation of wage and salary study findings.
- 22.05% or $5,687 decrease in benefits primarily due to:
  - 28.89% $4,779 decrease in Health Insurance due to employee not taking coverage
  - 27.54% or $1,018 decrease in retirement due to less employee contributions.
- $9,807 included in Capital Outlay for new animal cages on truck.
- 7.04% or $7,718 increase in total budget.

REQUESTS FOR NEW POSITION:

Animal Control Manager: Estimated Cost - $45,000 plus benefits.
New position is requested as manager of Animal Control and Shelter Services to remove the department from under the existing Code Enforcement Department.

SHELTER SERVICES

(Missions, Goals and Objectives – See Animal Control)



HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Operating Expenditures Total	$ 42,837	$ 85,208	$ 68,636	$ 95,000	$ 95,000	$ 83,350	$ (11,650)	-12.26%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Capital Outlay	$ -	$ 11,630	$ -	$ -	$ -	$ -	$ -	-
Shelter Services Total	$ 42,837	$ 96,838	$ 68,636	$ 95,000	$ 95,000	$ 83,350	$ (11,650)	-12.26%

SHELTER SERVICES FY08 BUDGET HIGHLIGHTS:

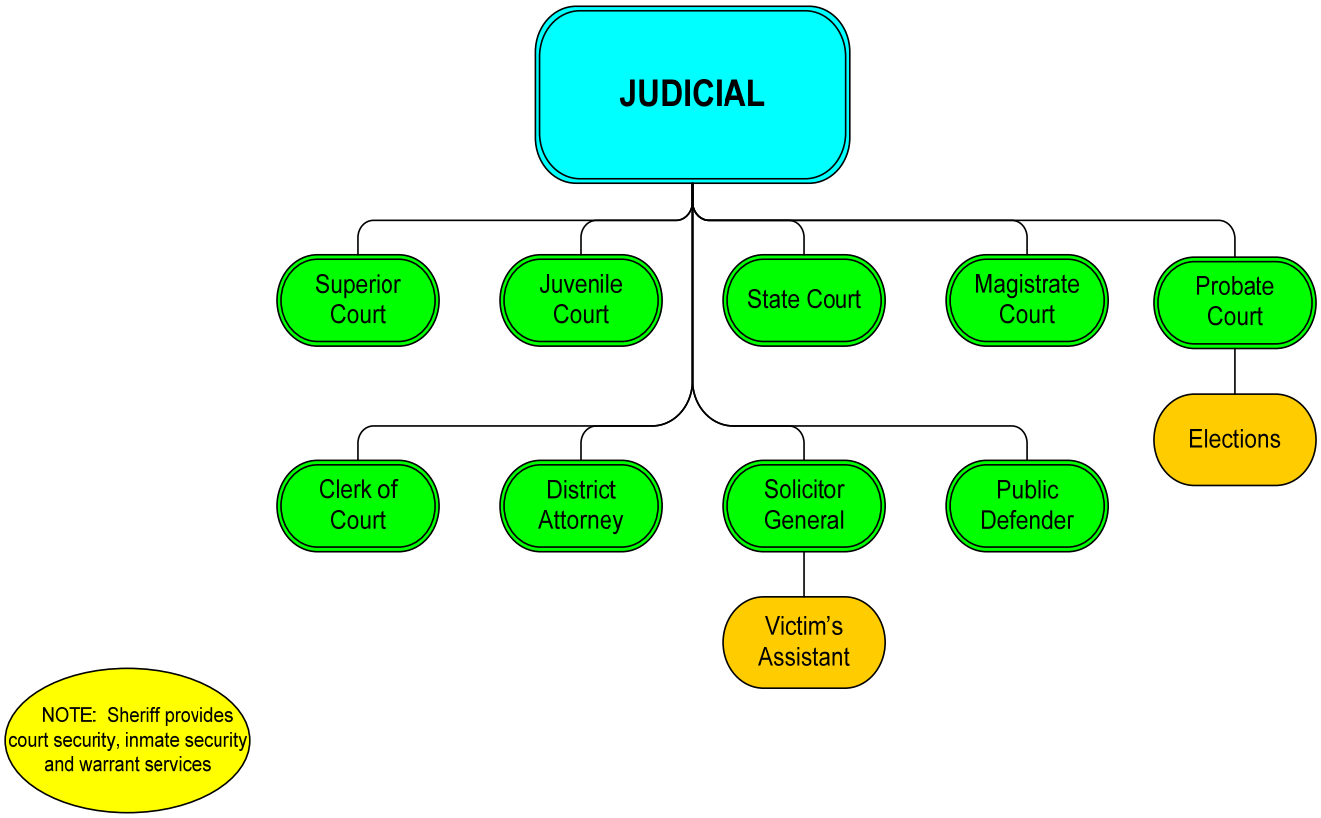
- 12.26% or $11,650 decrease in operating expenditures due decreases in supplies and shelter services.

Capital Projects Requested:

New Animal Shelter: Estimated Cost: $500,000

COURT SYSTEM FUNCTION

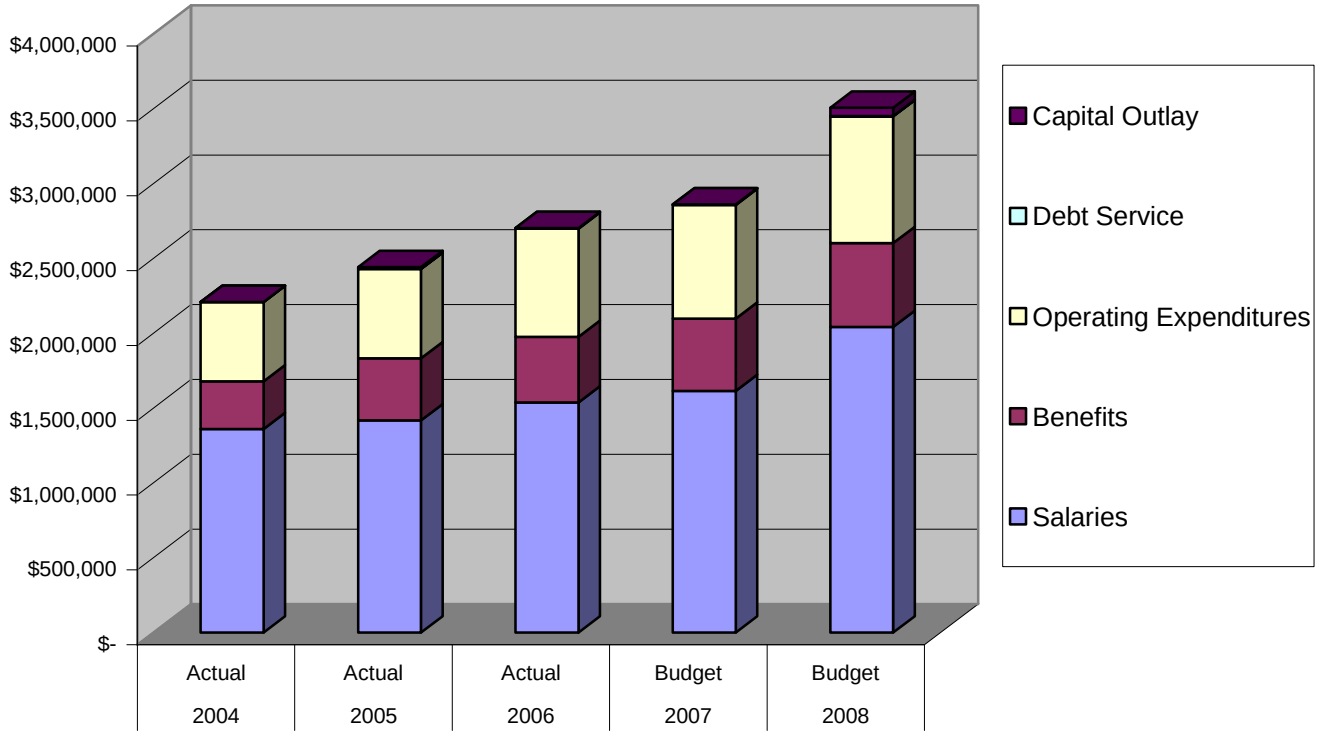
The Court System Function is comprised of the following departments: (1) Clerk of Court, (2) State Court, (3) Probate Court, (4) Elections, (5) Superior Court, (6) Juvenile Court, (7) District Attorney, (8) Victims' Assistance, (9) Solicitor of State Court, (10) Magistrate Court, and (11) Public Defender. The total proposed 2008 budget for the Court System is $3,507,012 or 9.81**%** of the total proposed General Fund Budget. The total proposed budget for this function has increased 22.57% or $645,673 over the approved FY07 budget.



HISTORICAL INFORMATION AND APPROVED 2008 COURT FUNCTION BUDGET

EXPENDITURES BY DEPARTMENT:	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2008 APPROVED	DIFFERENCE 2008-2007	Percent Change
COURT SYSTEM							
CLERK OF COURT	$ 478,899	$ 518,446	$ 526,878	$ 585,785	$ 719,093	$ 133,308	22.76%
STATE COURT	154,689	154,924	180,052	186,106	222,583	36,477	19.60%
PROBATE COURT	182,332	185,051	192,551	206,230	240,566	34,336	16.65%
ELECTIONS	70,552	13,109	75,152	38,994	176,780	137,786	353.35%
SUPERIOR COURT	214,031	178,967	206,756	203,832	268,292	64,460	31.62%
JUVENILE COURT	168,119	263,568	317,247	348,360	371,731	23,371	6.71%
DISTRICT ATTORNEY	345,901	484,296	498,672	543,014	506,796	(36,218)	-6.67%
VICTIMS' ASSISTANCE	41,911	36,128	49,356	51,006	99,666	48,660	95.40%
SOLICITOR - STATE COURT	162,181	164,917	166,729	171,918	330,388	158,470	92.18%
MAGISTRATE COURT	210,875	201,882	197,670	211,015	250,151	39,136	18.55%
PUBLIC DEFENDER	179,211	240,833	296,440	315,079	320,968	5,889	1.87%
TOTAL COURT SYSTEM	**$ 2,208,701**	**$ 2,442,121**	**$ 2,707,503**	**$ 2,861,339**	**$ 3,507,012**	**$ 645,673**	**22.57%**

Court System Expenditures



CLERK OF COURT

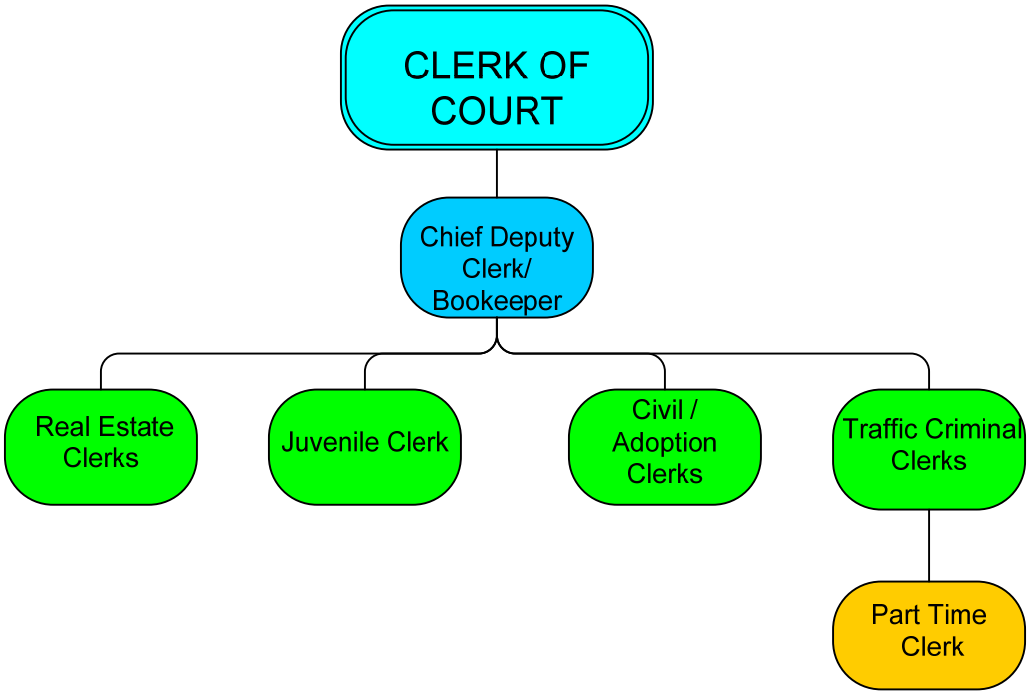
MISSION AND GOALS:

The Clerk of Courts serves as the Clerk of Superior Court, State Court and Juvenile Court. The Georgia Constitution mandates these functions and the duties are set forth in the Official Code of Georgia. The Clerk is the official record keeper of land records, and civil and criminal actions. The Clerk of Court's office strives to be a top-notch operation that serves the citizens of Jackson County as efficiently and professionally as possible.

OBJECTIVES:

Continue to upgrade and automate the computerized record keeping of court documents within the guidelines of the policies and standards set by the Georgia General Assembly. Continue to make the office more user friendly and improve the process of filing civil cases and real estate records to make all documents available for public use online.

NUMBER OF APPROVED POSITIONS: One elected official, twelve full-time and two part-time.



OBJECTIVES:

Continue to make a deliberate effort to be more customer-oriented and to stay current on recordings.

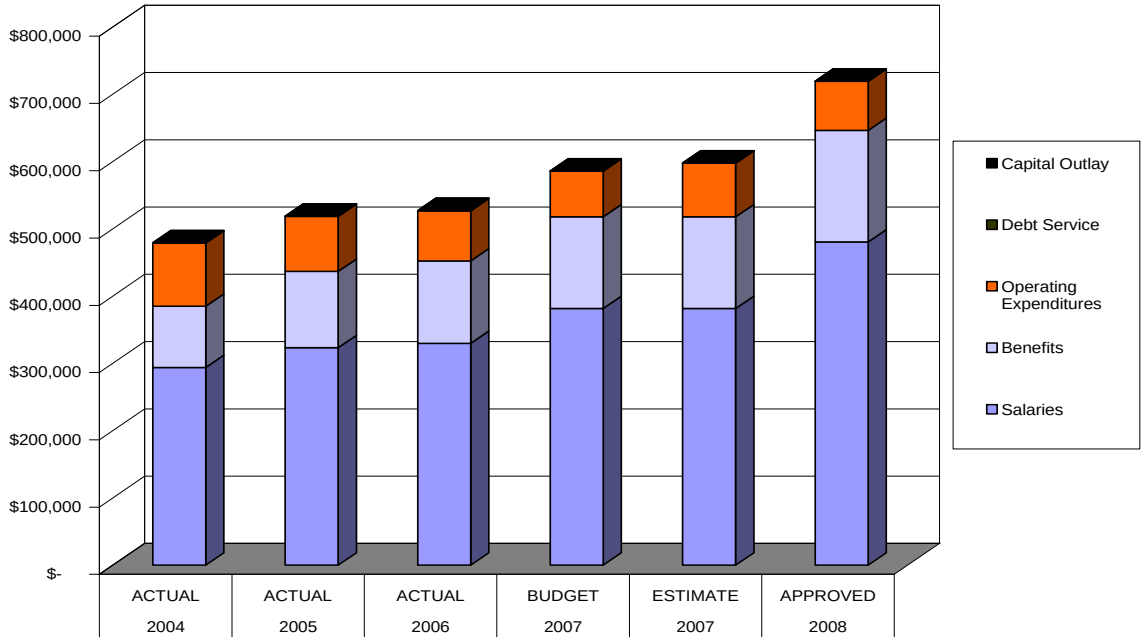
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

NONE

PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Workload Measures					
Real Estate Filings (including deeds, cancellations, etc.)	22,156	20,548	25,894	26,500	27,000
Plats	520	483	700	850	1,000
UCC Filings	1,017	2,933	1,336	1,400	1,450
Civil Cases - Superior Court	1,538	1,599	1,491	1,700	1,800
Civil Cases - State Court	409	428	612	800	900
Criminal Cases - Superior Court	463	490	569	700	800
Criminal Cases - State Court	3,734	3,573	3,452	4,000	4,500
Adoptions	36	32	45	50	50
Juvenile Cases	652	729	662	800	850

Clerk of Superior Court Expenditures



HISTORICAL INFORMATION AND APPROVED DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 293,647	$ 322,956	$ 329,416	$ 381,278	$ 381,278	$ 480,237	$ 98,959	25.95%
Benefits Total	$ 91,131	$ 113,604	$ 122,827	$ 136,404	$ 136,404	$ 165,836	$ 29,432	21.58%
Operating Expenditures Total	$ 94,121	$ 81,886	$ 74,635	$ 68,103	$ 80,063	$ 73,020	$ 4,917	7.22%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Clerk of Superior Court Total	$ 478,899	$ 518,446	$ 526,878	$ 585,785	$ 597,745	$ 719,093	$ 133,308	22.76%

CLERK OF COURT FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 25.95% or $98,959 increase in salaries primarily due to:
  - 3% retroactive Cost of Living Adjustment given in May, 2007.
  - 3% or $2,309 increase in elected official's salary as mandated by the State.
  - 50.30% or $115,606 increase in regular salaries due to four new positions added and
  - implementation of wage and salary study results.
  - 133.12% or $7,061 increase in overtime due to shortage of funds in FY 2007 budget.
- 21.58% or $29,4323 increase in benefits primarily due to:
  - Increases in Medicare, FICA, retirement that relate to salary increases.
- 7.22% or $4,917 increase in operating expenditures primarily due to:
  - 30.77% or $1,300 increase in maintenance contracts for ICON software and copiers.
  - 9.26% or $1,517 increase in operating leases due to copier leases.
  - 80.0% or $400 decrease in other professional fees.
- Total increase of 22.76% or $133,308.

ADDITIONAL STAFF REQUESTED: **NONE.**

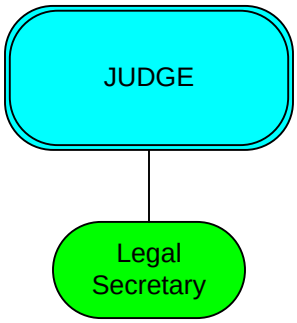
CAPITAL REQUESTS: **NONE.**

STATE COURT

MISSION AND GOALS:

The State Court continues to increase service, efficiency and accuracy, as well as continuing to meet the high expectations of efficiently increasing the accuracy of the records, which will consequentially lead to better service provided to Jackson County.

NUMBER OF APPROVED POSITIONS: One elected official and one full-time.



OBJECTIVES:

- Meet the approved recommendations by the Judicial Council of Georgia for proper records management
- Attain software that will maximize efficiency in record management reporting and court calendar management
- Establish proper procedure using attained software to maximize effective management of traffic case follow up and resolution.
- Provide improved access to State Court calendars using enhanced Jackson County website features.

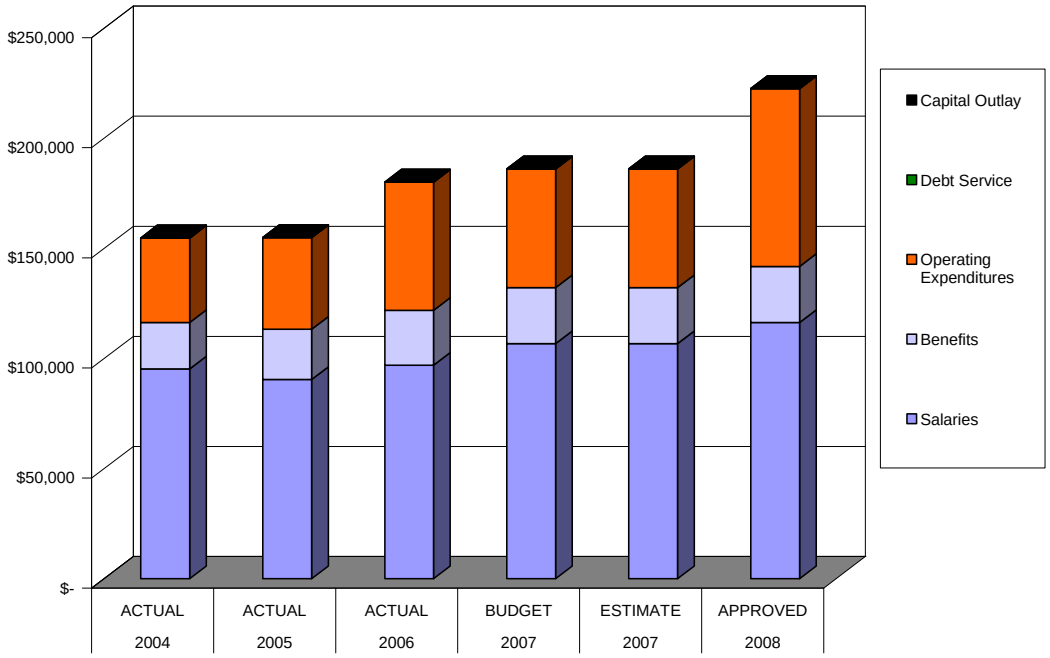
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

State court has seen the direct implications of population growth with exponential traffic case increases, as well as adult criminal state court increases. As case load becomes ever increasing and personnel levels maintains a “status quo,’ accuracy in case management reporting is becoming even more important. Unfortunately, Jackson County State Court does not have access to any accurate open record reporting capabilities, nor any reliable record management reports.

PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Workload Measures					
Civil & Domestic Cases	409	500	612	700	1,100
Criminal Cases	3,734	4,500	1,721	1,996	2,200
Traffic Cases	n/a	n/a	2,791	4,100	5,500
Efficiency Measures					
# of Cases per Judge	4,143	5,000	5,124	6,796	8,800

State Court Expenditures



HISTORICAL INFORMATION AND 2008 APPROVED DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total[1]	$ 95,306	$ 90,507	$ 96,934	$ 106,778	$ 106,778	$ 116,313	$ 9,535	8.93%
Benefits Total	$ 20,999	$ 22,756	$ 24,923	$ 25,397	$ 25,397	$ 25,481	$ 84	0.33%
Operating Expenditures Total	$ 38,384	$ 41,661	$ 58,195	$ 53,931	$ 53,931	$ 80,788	$ 26,857	49.80%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
State Court Total	$ 154,689	$ 154,924	$ 180,052	$ 186,106	$ 186,106	$ 222,583	$ 36,477	19.60%

STATE COURT FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 8.93% or $9,535 increase in salaries primarily due to:
    - 3% retroactive Cost of Living Adjustment given in May, 2007.
    - 22.32% or $5,678 increase in regular salaries primarily due to new employees
    - Implementation of wage and salary study results.
- 0.33% or $84 increase in benefits primarily due to:
    - Increases in Medicare, FICA, and retirement that relate to salary increases.
- 49.80% or $26,857 increase in operating expenditures primarily due to:
    - 233.33% or $3,500 increase in legal fees.
    - 70.87% or $16,591 increase in court reporter fees due to more trials.
- Total increase of 19.60% or $36,477.

ADDITIONAL STAFF REQUESTED: **NONE.**

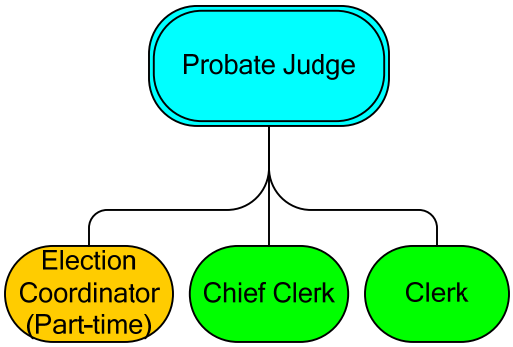
CAPITAL REQUESTS: **NONE.**

PROBATE COURT

MISSION AND GOALS:

To provide the public with quick, efficient, friendly and courteous services, as well as meet requirements for recording and preserving documents. To purchase a scanner to meet the requirements of having all probate court documents recorded and to digitally film and preserve documents as required by law.

NUMBER OF APPROVED POSITIONS: One elected official, two full-time, and one part-time.



OBJECTIVES:

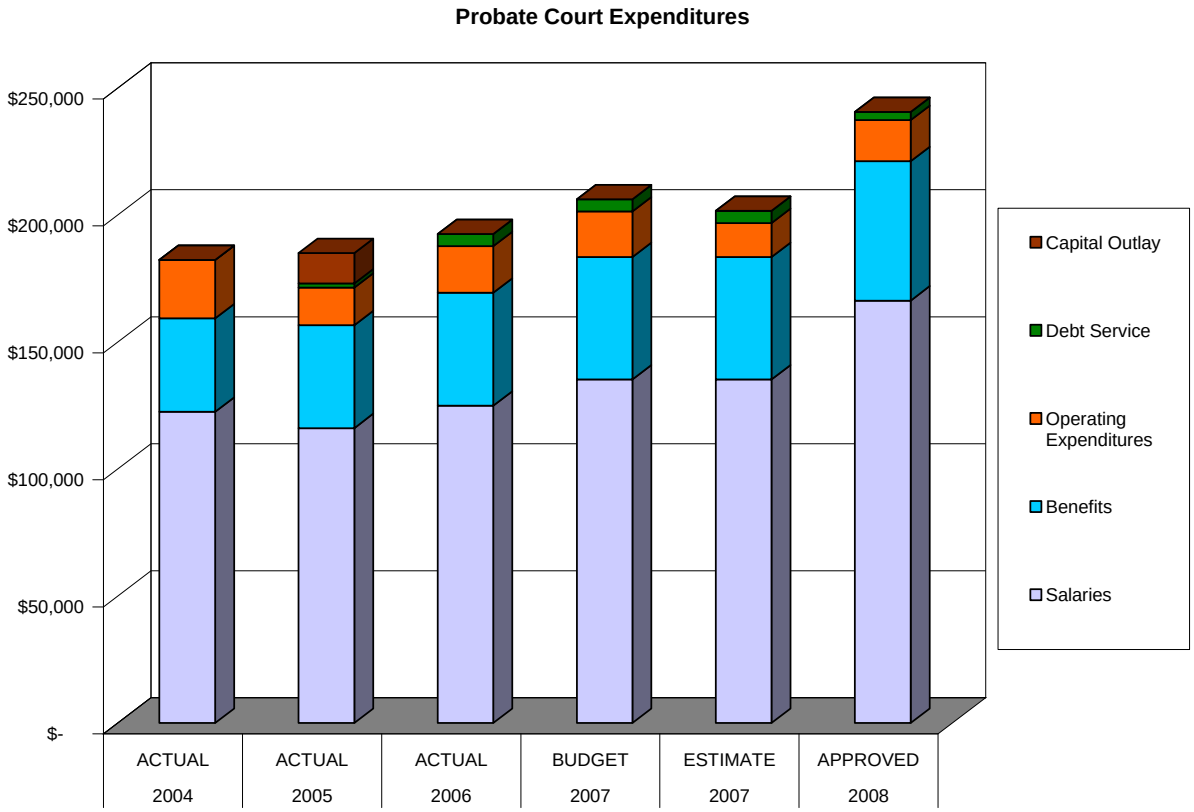
To have all records either microfilmed or digitally filmed for preservation.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY2008:

Probate Court is handling more cases and operating with the same number of personnel from 15 years ago. The records have not been microfilmed in years due to the microfilm machine being broken and not replaced. Currently the law requires us to microfilm all records and Probate Court is at least 12 years behind in this process. A scanner needs to be purchased in order to digitally record and preserve all Probate Court records. More people have estates due to more wealth, not to mention the fact that more people are moving into Jackson County daily. The school systems are requiring guardianship on all minors who do not live with their parents, therefore, Probate Court is increasingly busy.

PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Workload Measures					
Estate Docket	499	454	524	598	600
Marriage Licenses	312	377	400	425	450
Marriage Certificates	472	581	704	810	900
Firearms Licenses	492	553	792	842	892
Miscellaneous	99	158	384	242	250
Birth Certificates	957	892	1,664	1,700	1,730
Death Certificates	432	423	544	560	600
Efficiency Measures					
# of Estate Cases heard per Probate Judge	499	454	524	598	640
# of Certificates & Licenses filed per Clerk	1,332	1,492	1,545	2,290	2,711



HISTORICAL INFORMATION AND 2008 APPROVED DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 122,515	$ 116,112	$ 124,949	$ 135,268	$ 135,268	$ 166,322	$ 31,054	22.96%
Benefits Total	$ 36,782	$ 40,506	$ 44,456	$ 48,209	$ 48,209	$ 54,914	$ 6,705	13.91%
Operating Expenditures Total	$ 23,035	$ 14,833	$ 18,346	$ 17,952	$ 13,377	$ 16,130	$ (1,822)	-10.15%
Debt Service Total	$ -	$ 1,600	$ 4,800	$ 4,801	$ 4,801	$ 3,200	$ (1,601)	-33.35%
Capital Outlay	$ -	$ 12,000	$ -	$ -	$ -	$ -	$ -	-
Probate Court Total	$ 182,332	$ 185,051	$ 192,551	$ 206,230	$ 201,655	$ 240,566	$ 34,336	16.65%

PROBATE COURT FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 22.96% or $31,054 increase in salaries primarily due to:
  - 3% retroactive Cost of Living Adjustment given to county employees in May. 2007.
  - 3.00% or $2,379 increase in elected official salary as mandated by the State.
  - 19.34% or $9,369 increase in regular salaries due to implementation of wage and salary study results.
  - Addition of $19,306 in part-time salaries to help with overburdened staff.
- 13.91% or $6,705 increase in benefits primarily due to:
  - Increases in Medicare, FICA, retirement that relate to salary increases.
- 10.15% or $1,822 decrease in operating expenditures primarily due to:
  - 23.08% or $1,500 decrease in general operating supplies.
  - 13.36% or $472 decrease in operating leases due to eliminating one copier lease.
- Total increase of 16.65% or $34,336.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS: **NONE.**

ELECTIONS

MISSION AND GOALS:

To provide every registered voter the opportunity to vote by providing adequate polling places that meet ADA requirements with sufficient voting machines such as Express poll machines, materials and poll workers to promptly and accurately tally votes and give results as soon as possible.

NUMBER OF APPROVED POSTIONS: Various available poll workers as required.

OBJECTIVES:

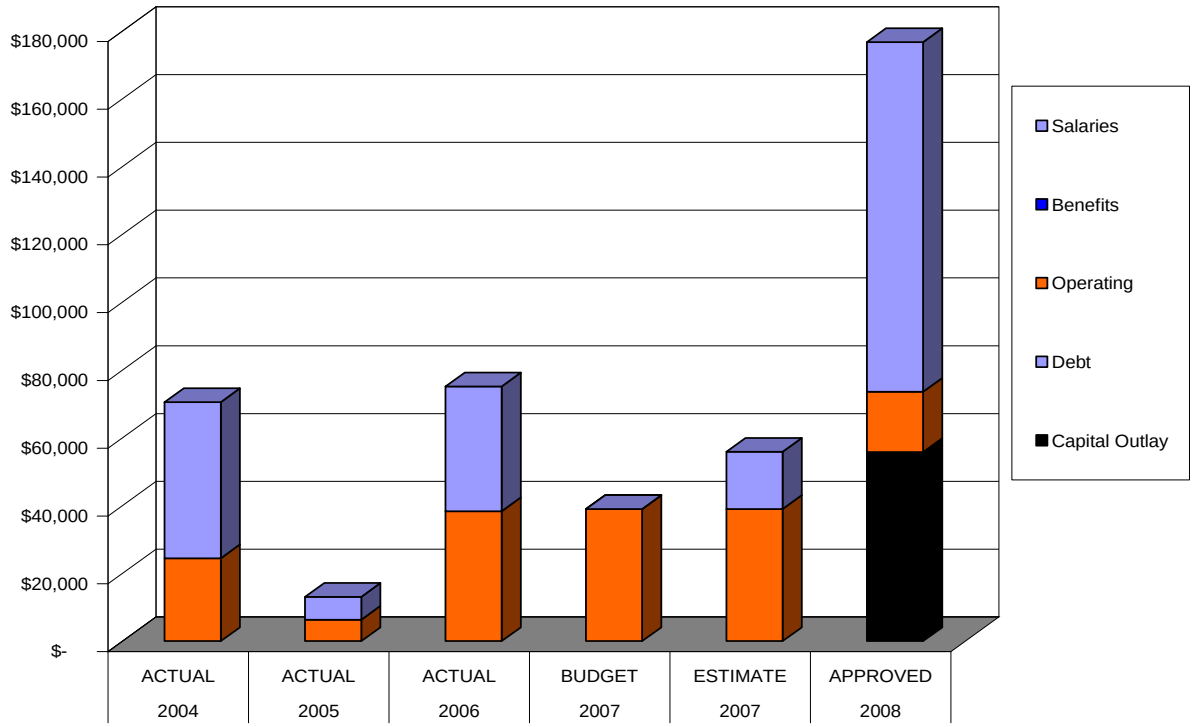
Convince the Board of Commissioners that Jackson County needs a full time Board of Elections, until that happens we must hire a full time employee to run the election program. Five voting precincts have exceeded their population requirements and need split. Inadequate precincts need to be moved. Purchase 40 new touch screen machines, six new Express poll machines, and all the necessary additional equipment necessary to cover the state's requirement of one unit per every 200 voters. Hire additional poll works as well as increasing their pay.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

Jackson County's population has exploded and more people are registering to vote. With the addition of the touch screen machines and Express poll machines, there is four times more work to prepare for an election. We currently have 114 machines on hand, but need to order 40 more. Each machine must then be programmed with logic and accuracy before being sent out to the precincts. This is a very time consuming process. Each poll worker must have 2-3 days of training prior to each election in order to be certified. The two current Probate Court clerks on staff are already overworked with court matters and cannot assist with elections. Due to the fact that this is such an overwhelming job, the best solution is to have a full time Board of Elections. If this does not happen then the Probate Court must have a full time employee to handle all of the additional responsibilities. This court can no longer run on temporary help alone. This new employee would also need to attend conferences, as well as learn all of the election laws. In FY08, there will be at least five (5) elections which will take up the majority of the Probate Court judge's time in essence pushing the Probate court matters aside, therefore getting behind with the public not happy. An Election Board would be the best solution.

PERFORMANCE MEASURES: **NONE.**

Elections Expenditures



HISTORICAL INFORMATION AND 2008 APPROVED DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 46,105	$ 6,780	$ 36,825	$ -	$ 16,885	$ 103,200	$ 103,200	n/a
Benefits Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Operating Expenditures Total	$ 24,447	$ 6,329	$ 38,327	$ 38,994	$ 38,994	$ 17,780	$ (21,214)	-54.40%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay[2]	$ -	$ -	$ -	$ -	$ -	$ 55,800	$ 55,800	n/a
Elections Total	$ 70,552	$ 13,109	$ 75,152	$ 38,994	$ 55,879	$ 176,780	$ 137,786	353.35%

ELECTIONS FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- $103,200 allotted for FY 2008 because no funds were budgeted in FY 2007 due to:
  - No scheduled elections
  - $103,200 allocated for poll workers due to five scheduled elections.
- There are no benefits in the Elections department due to having no full-time employees.
- Overall, operating expenditures have decreased 54.40% or $21,214 primarily due to
  - $27,214 decrease in expendable equipment which was used in FY07 to purchase voting equipment.
  - $6,000 allocation for other professional fees for technician to be on hand for voting machines.
- Capital Outlay of $55,800 for new voting machines.
- Total increase of 353.35% or $137,786

ADDITIONAL STAFF REQUESTED: One (1) Elections Coordinator position.

CAPITAL REQUESTS: NONE.

NUMBER OF REGISTERED VOTERS:

NUMBER OF REGISTERED VOTERS

PRECINCT NAMES	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ESTIMATE	2008 FORECAST
REDSTONE	1,055	1,065	1,071	1,185	1,303
NORTH JEFFERSON *	4,450	4,673	2,901	3,358	3,694
RANDOLPH	2,270	2,384	2,687	3,242	3,584
NEWTOWN	1,582	1,601	1,617	1,636	1,652
NORTH MINISH *	3,729	3,915	1,467	1,562	1,672
HARRISBURG	1,198	1,258	1,304	1,411	1,506
CUNNINGHAM	474	476	478	539	545
MILLER	1,150	1,164	1,199	1,278	1,354
WILSON	627	658	655	685	717
HOSCHTON	770	889	797	859	929
TALMO	652	665	676	718	785
CENTER	708	674	675	709	740
ATTICA	827	868	819	914	1,004
PORTER	1,880	1,974	2,061	2,293	2,525
SOUTH JEFFERSON*	-	-	2,128	2,433	2,738
SOUTH MINISH*	-	-	2,237	2,311	2,385
TOTAL	**21,372**	**22,264**	**22,772**	**25,133**	**27,133**

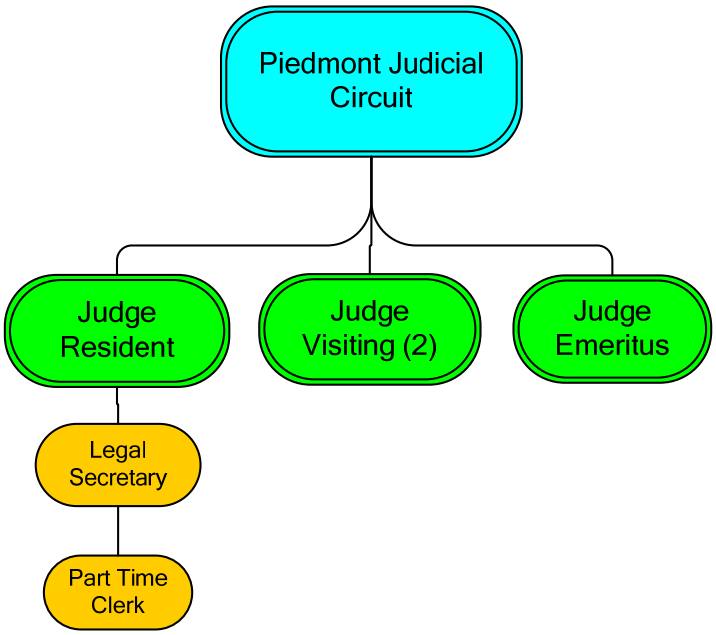
* In 2005 - 2006, the Jefferson and Minish Precincts were divided and two new precincts were established.

SUPERIOR COURT

MISSION AND GOALS:

The Superior Court of Jackson County strives to provide for timely, effective, and legally correct resolution of civil disputes, criminal prosecutions, appellate and equity matters in the furtherance of justice and in compliance with the Constitution and laws of the State of Georgia. Its aim is to increase dispositions for civil and criminal cases and resolve disputes in a timely manner.

NUMBER OF APPROVED POSITIONS: Four elected officials who receive supplements.



OBJECTIVES:

- Combine necessary trial weeks and add hearing days to facilitate increased case disposition.
- Coordinate time and space management, particularly courtroom space, with other courts (for example, State Court), and among all Superior Court Judges, so as to increase economies of scale and minimize juror costs.
- Increased and enhanced use of the ICON case tracking system and coordination of its use among various departments throughout the Piedmont Judicial Circuit to effectuate more efficient and cost-effective management of cases.
- Continue to develop and expand the Piedmont Circuit's Alternative Dispute Resolution Program, which will better effectuate case flow and offer a different option for case resolution.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

- **Increase in number of jury trials** - As the number as parties requesting jury trials is increasing, and as the population of Jackson County is growing exponentially, the update of the jury list and improved attendance of summoned jurors is ever the more important for an effective judicial system. In recent months there has been a shortage of reporting jurors, which has caused a hardship for the court and at times has prolonged the resolution of cases. Effective juror education, as well as jury duty enforcement procedures, need to be developed by Jackson County.

- **Growth of county and developing ADR program** - As the number of cases filed increases due to exponential population growth, a circuit-wide alternative dispute resolution program has been implemented to help dispose of cases in a timely and effective manner. Many of this court's civil cases, which relate to population growth, zoning or land use, condemnation, and contract disputes, can be effectively and inexpensively resolved through alternative dispute resolution.

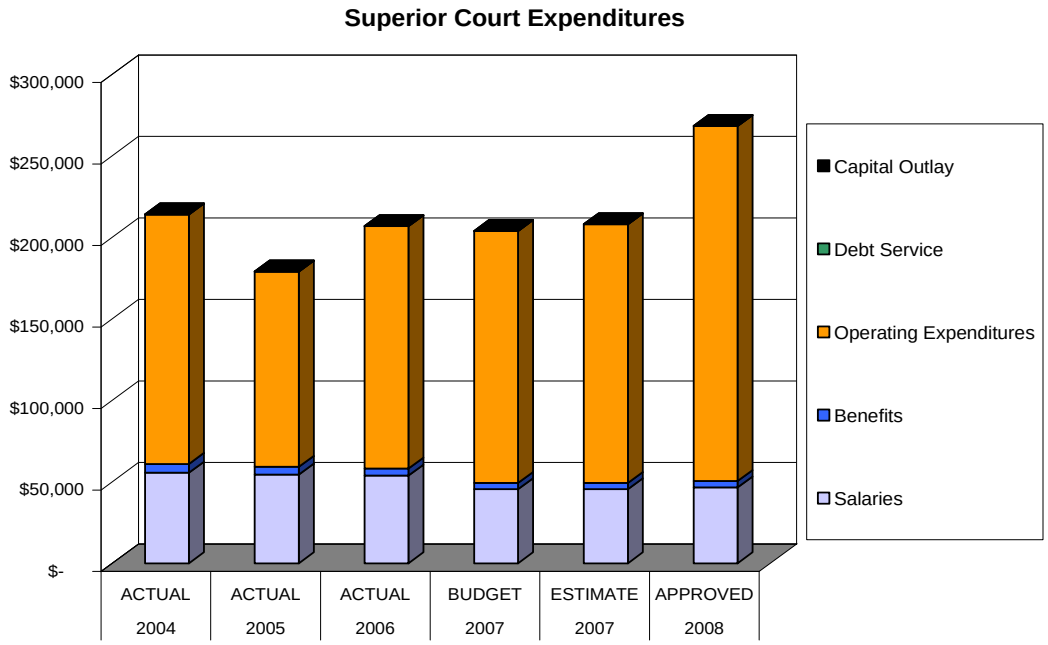
- **Contingent on approval by the Judicial Council** - The Piedmont Circuit has requested a new Superior Court Judgeship to begin in 2008. The new Judge will likely be housed in Barrow County and provide transient services to Jackson County. If and when this position is created, it will require Jackson County to supplement the position in an amount equal to county supplements currently being paid to other Superior Court Judges. All of the Judge's technical equipment will be supplied with state funds. Adequate furniture and other necessary office supplies are already in place.

- **Judicial Services Administrator** – A new Judicial Services Administrator position has been created by an intergovernmental agreement of the three counties and the Superior Courts of the Piedmont Circuit. The Administrator will coordinate all courts' budget management, funds accountability, and case management. The position will also develop and publish master calendars, act as the courts' media liaison, oversee programs such as the alternative dispute resolution program, and provide technical and administrative services. The Administrator will be located in the Jackson County Courthouse. The Administrator's salary and benefits will be funded by a 41% pro rata share by Jackson County.

- **Increase in demands for interpretive services** – The Superior Court has seen a recent and substantial increase in the demand for interpretive services, especially for Spanish speaking defendants.

PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Estimate	2007 Estimate	2008 Forecast
Workload Measures					
Civil & Domestic	1,538	1,700	1,473	1,643	1,833
Criminal	463	550	1,700	2,064	2,512
Efficiency Measures					
# of Cases per Judge	667	567	793	827	1,086



HISTORICAL INFORMATION AND 2008 APPROVED DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 55,583	$ 54,466	$ 53,722	$ 45,379	$ 45,379	$ 46,574	$ 1,195	2.63%
Benefits Total	$ 5,342	$ 4,709	$ 4,446	$ 3,873	$ 3,873	$ 3,938	$ 65	1.67%
Operating Expenditures Total	$153,106	$119,792	$ 148,588	$ 154,580	$ 158,721	$ 217,780	$ 63,200	40.88%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Superior Court Total	$214,031	$178,967	$ 206,756	$ 203,832	$ 207,973	$ 268,292	$ 64,460	31.62%

SUPERIOR COURT FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 40.88% or $63,200 increase in operating expenditures primarily due to:
  - 20.0% or $15,000 increase in court reporting fees
  - $25,000 allotted for legal fees.
  - 233.3% or $7,000 increase in other professional fees for an increase in court interpretation work.
  - $18,000 for an additional law clerk
- Total increases of 31.62% or 64,460.

ADDITIONAL STAFF REQUESTED: One (1) Judicial Services Administrator

CAPITAL REQUESTS: **NONE.**

JUVENILE COURT

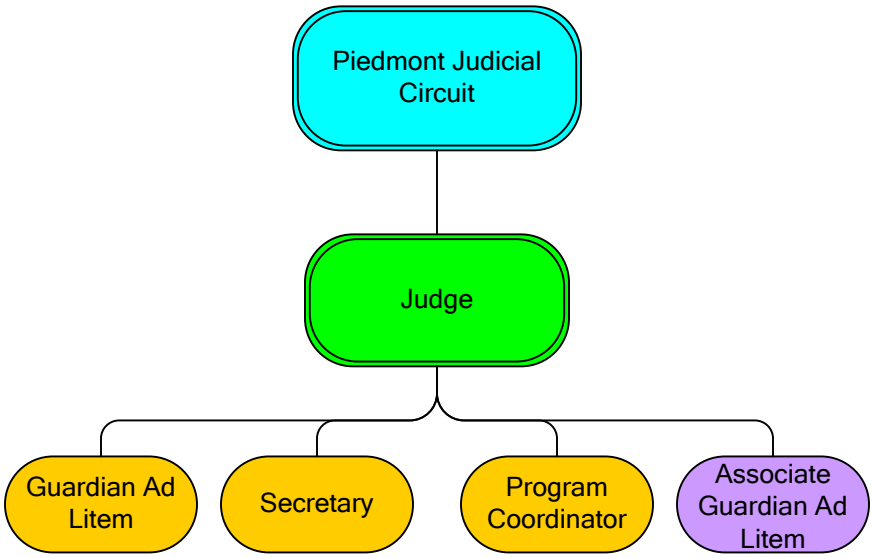
MISSION AND GOALS:

The Juvenile Courts of the Piedmont Judicial Circuit assist and protect children whose well being is threatened, restoring them, if possible, as secure, law-abiding members of society. Each child coming within the jurisdiction of the court shall receive, preferably in his or her own home, the care, guidance, and control that will be conducive to the child's welfare and the best interest of the community. When a child must be removed from the control of his or her parents, the court shall secure for the child care as nearly as possible equivalent to that which his or her parents should have given the child. O.C.G.A. 15-11-1.

The Juvenile Court of the Piedmont Judicial Circuit serves a variety of functions in the community.

- Provides the forum for adjudication of delinquency and unruly cases. The Court also hears child deprivation (abuse and neglect) cases, as well as those child custody cases transferred from Superior Court and Probate Court.
- Working in conjunction with local intake officers of the Georgia Department of Juvenile Justice (DJJ), provides information to citizens regarding delinquency issues and makes referrals to other agencies when appropriate.
- Processes juvenile traffic cases.
- Coordinates citizen panel reviews for children in the State foster care system.
- Collaborates with DJJ and Georgia Department of Human Resources Division of Family and Children Services to support programs that benefit at risk children residing in the Piedmont Judicial Circuit.

NUMBER OF APPROVED POSITIONS: One elected official and four full-time.



OBJECTIVES:

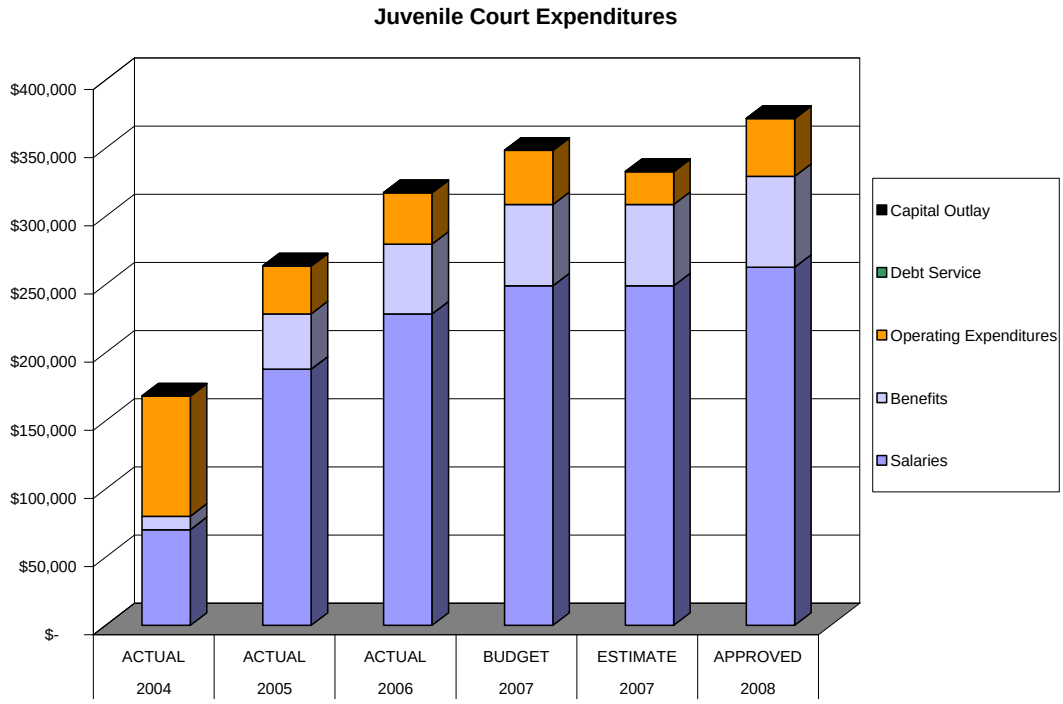
- Enter final disposition orders within 120 days of the filing of the petition.
- Improved redundancy in court's program division.
- Expand the O.C.G.A. 15-11-10 risk reduction program to the entire judicial circuit.
- Work with the Clerk of Court, the Information Technology Departments, and the information technology vendors for the Piedmont Judicial Circuit to improve reliability of court technology.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

- Primarily due to the significant impact of population growth upon the Piedmont Judicial Circuit (2006 estimated population135,925), the Court's child abuse and neglect calendar continues to be seriously stressed. We anticipate a significant increase in Termination of Parental Rights cases due to the very poor recovery rate from methamphetamine addiction. This will impact the budget primarily in the legal services and court-reporting line items.
- It is imperative that a deputy program coordinator be obtained. In 2006, the court's one person programs division processed 1,934 cases. Assuming the program coordinator can work full-time calculates to providing less than one hour to each case. This is highly unrealistic given that this includes travel time to the other counties in the circuit and numerous meetings on each dependency and foster care case. Because of qualifications required to perform this function, no other person in office can do this job in the program coordinator's absence.
- Given the stressful and highly specialized nature of Juvenile Court work, it is imperative that we maintain a cadre of experienced and dedicated court staff. Therefore, it is vital tha tin FY08 that the outstanding performance and significantly increased workload of the Court's staff be recognized by appropriate step increases.
- The Guardian *ad litem* division of the court remains seriously stressed. Our current budget contains two full-time attorney-Guardians *ad litem* to represent children in child deprivation cases. At our current staffing level, we are unable to meet our goal of no more than 130 children per attorney. As of March 31, 2007, our two GALs represent a total of 329 children.
- The Georgia Court of Appeals has ruled that counties are responsible for necessary medical costs incurred by children in pretrial detention. This has the potential to be a major expense.
- Both houses of the General Assembly have passed HB 153. This provides in part for judicial oversight of DFCS child placements. We anticipate a significant increase in litigation in foster care cases because of this new legislation.

PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Workload Measures					
Barrow County	813	449	1,019	990	1,000
Banks County	145	182	181	165	175
Jackson County	652	729	662	700	720
Efficiency Measures					
# of cases heard per Judge	1,610	1,360	1,862	1,855	1,895



HISTORICAL INFORMATION AND 2008 APPROVED DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 70,176	$ 187,786	$ 228,336	$ 248,904	$ 248,904	$ 262,645	$ 13,741	5.52%
Benefits Total	$ 9,842	$ 40,657	$ 51,244	$ 59,759	$ 59,759	$ 66,591	$ 6,832	11.43%
Operating Expenditures Total	$ 88,101	$ 35,125	$ 37,667	$ 39,697	$ 24,087	$ 42,495	$ 2,798	7.05%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Juvenile Court Total	$ 168,119	$ 263,568	$ 317,247	$ 348,360	$ 332,750	$ 371,731	$ 23,371	6.71%

JUVENILE COURT FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 5.52% or $13,741 increase in salaries primarily due to:
  - 3% retroactive Cost of Living Adjustment given to county employees in May, 2007.
- 11.43% or $6,832 increase in benefits primarily due to:
  - Increases in Medicare, FICA, and retirement that relate to salary increases.
- Total increase of 6.71% or $23,371.

ADDITIONAL STAFF REQUESTED: One (1) Deputy Program Coordinator

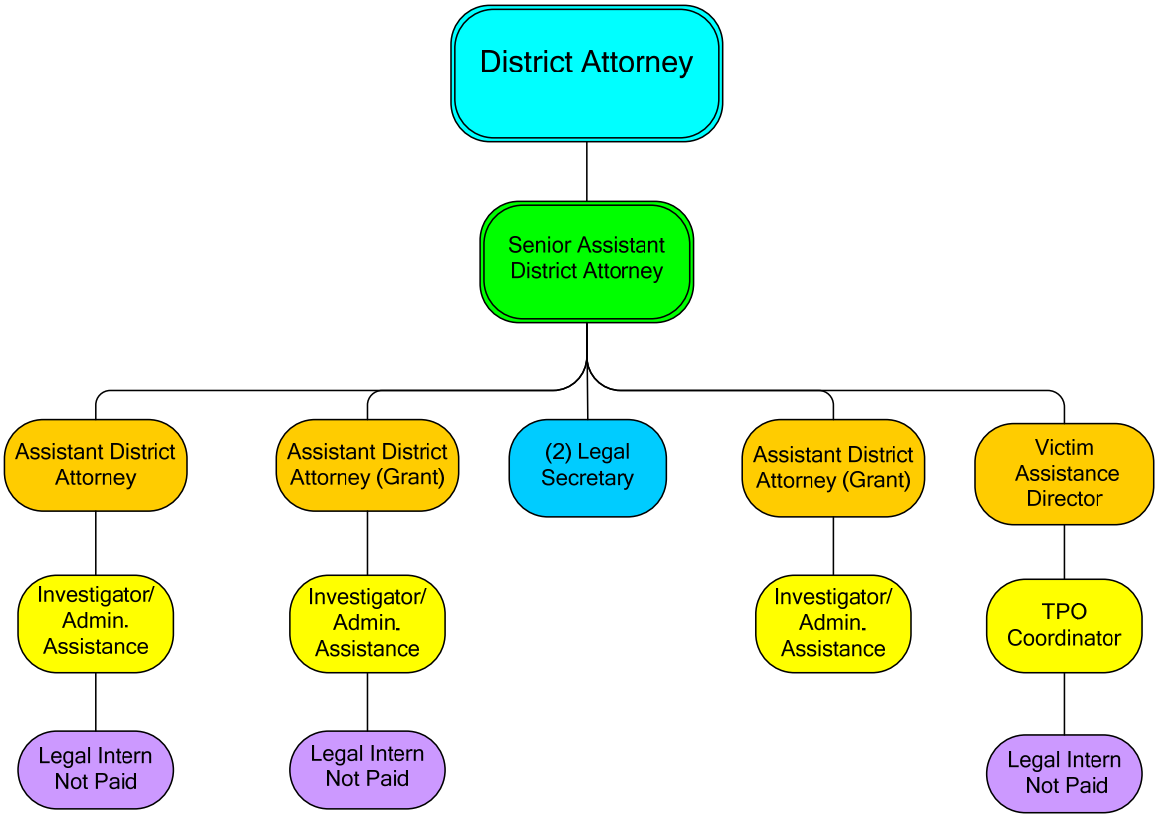
CAPITAL REQUESTS: **NONE.**

DISTRICT ATTORNEY

MISSION:

The Piedmont District Attorney's office seeks justice, safeguards the persons and property within the department's jurisdiction, is an advocate for those citizens impacted by crime and the community as a whole, provides services to crime victims, prosecutes criminal defendants in court, educates the community, and provides law enforcement training for Banks, Barrow and Jackson Counties.

NUMBER OF APPROVED POSITIONS: One elected official, nine full-time and one part-time who receives a supplement from Jackson County.



OBJECTIVES:

- Seek justice.
- Hold criminal defendants accountable for their crimes through the courts.
- Make crime victims whole again with restitution and victim's services.
- Prevent crime through law enforcement and community education.
- Favorably dispose of 90% of all cases on trial calendar with trial or pleas.
- Review all criminal warrants and make charging decisions within 90 days of the crime.

- Contact every victim of crime within two weeks of incident date with information on victim services and assist all domestic violence victims with temporary protective orders or special bond conditions.
- Train all prosecutors, investigators and support staff on courtroom protocols, evidence based prosecution and victim rights awareness.
- Provide leadership to the Piedmont Circuit Domestic Violence Task Force and multi-disciplinary teams, Child Abuse multi-disciplinary team and Child Fatality Review Committee.
- Prepare and present community education topics, i.e. death penalty, domestic violence and child abuse.
- Develop and implement a pre-trial diversion program
- Collect restitution
- Mandate community service

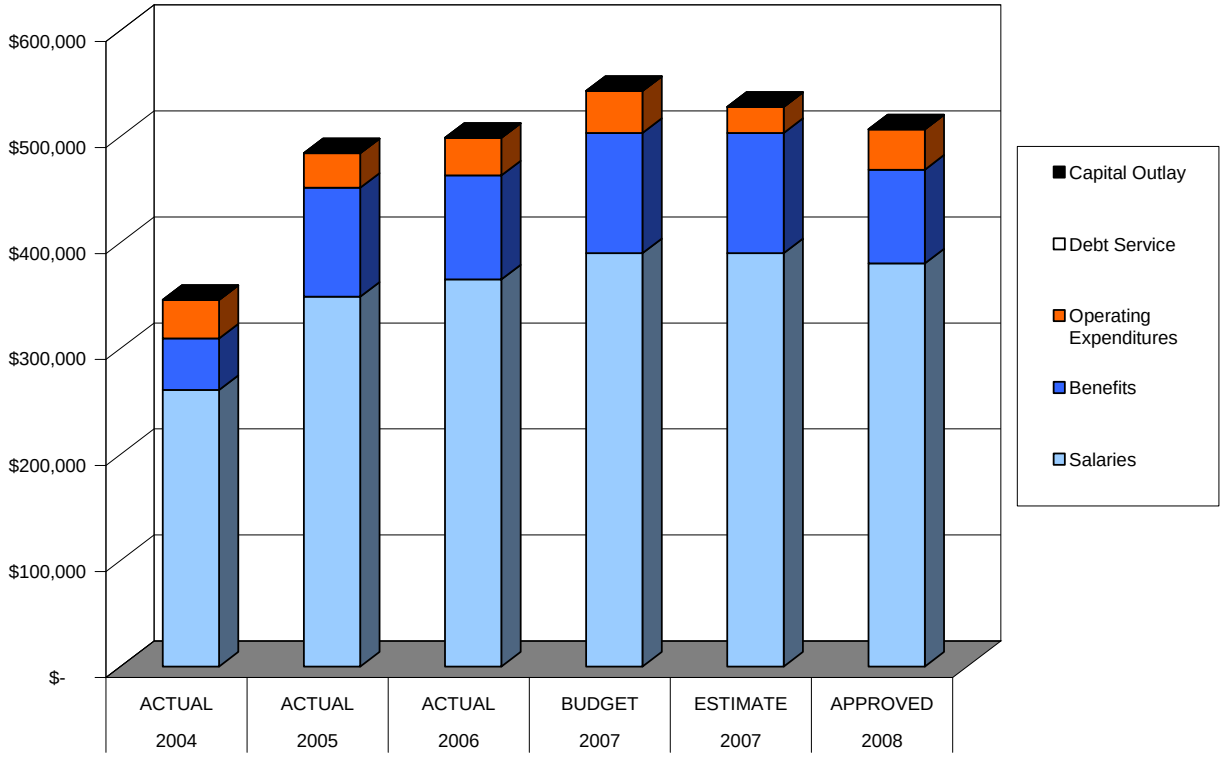
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

Loss of senior staff (five employees) - Over the last fiscal year this office has lost two additional assistant district attorneys. These employees obtained similar employment in neighboring counties at higher salaries. A lack of competitive salaries results in an unnecessary turn-over in the senior staff positions. This loss can be remedied by increasing the compensation paid to senior staff making Jackson County more competitive with other offices in the region.

PERFORMANCE MEASURES:

	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ESTIMATE	2008 FORECAST
Workload Measures					
Felony warrants processed	3,045	1,900	1,750	1,950	2,100
Indictments/Accusations Filed in Court	875	852	780	800	835
Jury Trials	19	20	23	23	25
Probation Revocations	162	178	205	215	245
Pre-Trial Conferences	75	156	475	500	575
Temporary Protective Orders	267	356	264	275	300
Preliminary Hearings	85	270	230	250	265
Community Education Forums	11	10	10	10	12
Number of 4th Grade Students Attending Domestic Violence Presentation with Safety Plan	748	755	760	800	800
Domestic Violence Multi-Disciplinary Teams/Task Force	6	18	10	12	12
Child Abuse Multi-Disciplinary Teams/CFR	N/A	14	10	12	12
Civil Forfeitures	100	80	65	70	85
Appeals	9	12	13	15	15
Pre-Trial Diversion Program	-	31	60	75	100
Training Hours (Attorneys and Officers)	480	500	505	500	500
Bond Hearings	101	199	207	225	250
Motion To Suppress	55	51	67	70	80
Arraignments	313	284	267	280	300
Miscellaneous Motions	39	52	214	275	275
Total fines imposed	$ 1,231,894	$ 1,413,000	$ 1,470,000	$ 1,500,000	$ 1,500,000
Efficiency Measures					
# of Felony Cases per District Attorney	609	439	440	550	540

District Attorney Expenditures



HISTORICAL INFORMATION AND 2008 APPROVED DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 260,792	$ 348,772	$ 365,219	$ 389,959	$ 389,959	$ 380,185	$ (9,774)	-2.51%
Benefits Total	$ 48,623	$ 102,868	$ 98,094	$ 113,494	$ 113,494	$ 88,565	$ (24,929)	-21.97%
Operating Expenditures Total	$ 36,486	$ 32,656	$ 35,359	$ 39,561	$ 24,519	$ 38,046	$ (1,515)	-3.83%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
District Attorney Total	$ 345,901	$ 484,296	$ 498,672	$ 543,014	$ 527,972	$ 506,796	$ (36,218)	-6.67%

DISTRICT ATTORNEY FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 2.51% or $9,774 decrease in salaries primarily due to:
    - Decrease in individual staff members during the year and new hires making less in salary.
- 21.97% or $24,929 decrease in benefits primarily due to:
    - Decreases in salaries and overall number of employees taking full benefits.
- Overall, operating expenditures have decreased 3.83% or $1,515 primarily due to
    - 7.08% or $85 increase in dues.
    - 57.14 or $1,600 decrease in other professional fees.
- Total decrease of 6.67% or $36,218.

ADDITIONAL STAFF REQUESTED: **NONE.**

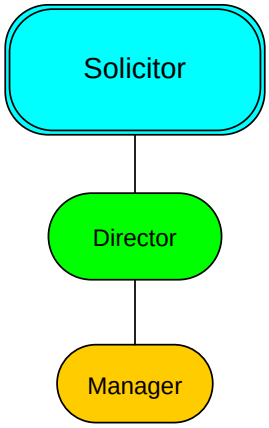
CAPITAL REQUESTS: **NONE.**

OFFICE OF VICTIM'S ASSISTANCE

MISSION:

The Office of Victims Assistance of the State Court of Jackson County is to help domestic violence victims and their children with resources of assistance for a safer, healthier environment and life. While making the defendant accept responsibilities of his actions and beliefs while insuring the needs and rights of victims.

NUMBER OF APPROVED POSITIONS: Two full-time.



GOALS:

- To protect victims of domestic violence by helping them to learn and trust resources available before a homicide occurs.
- Keep current with caseload from other agencies.
- By having support people available to put victims in contact with at time of need.
- Tracking of criminal history and prior cases to see if repeat offenders or victims.

OBJECTIVES:

- Educate the community of the increase in domestic violence yearly.
- Educate all associated employees working with the victim on how to deal with her fear.
- Strive to hold defendant accountable in order that the victim is safe.
- Educate defendants and victims that Jackson County is working towards a no tolerance to domestic violence and will be prosecuted as governed by Georgia law.
- Assist victims of crimes in the collection of restitution by offering evidence to the Judge after a defendant has pled.
- Provide cameras for all officers of Domestic Violence cases through a Task Force or 5% funding.
- Establish a Domestic Violence team to assist with victims from arrest through prosecution of defendant.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN 2008:

- **Caseload** – A continued amount of domestic violence cases increases daily. With seven municipalities, plus county cases, there is no decrease but only an increased case load.

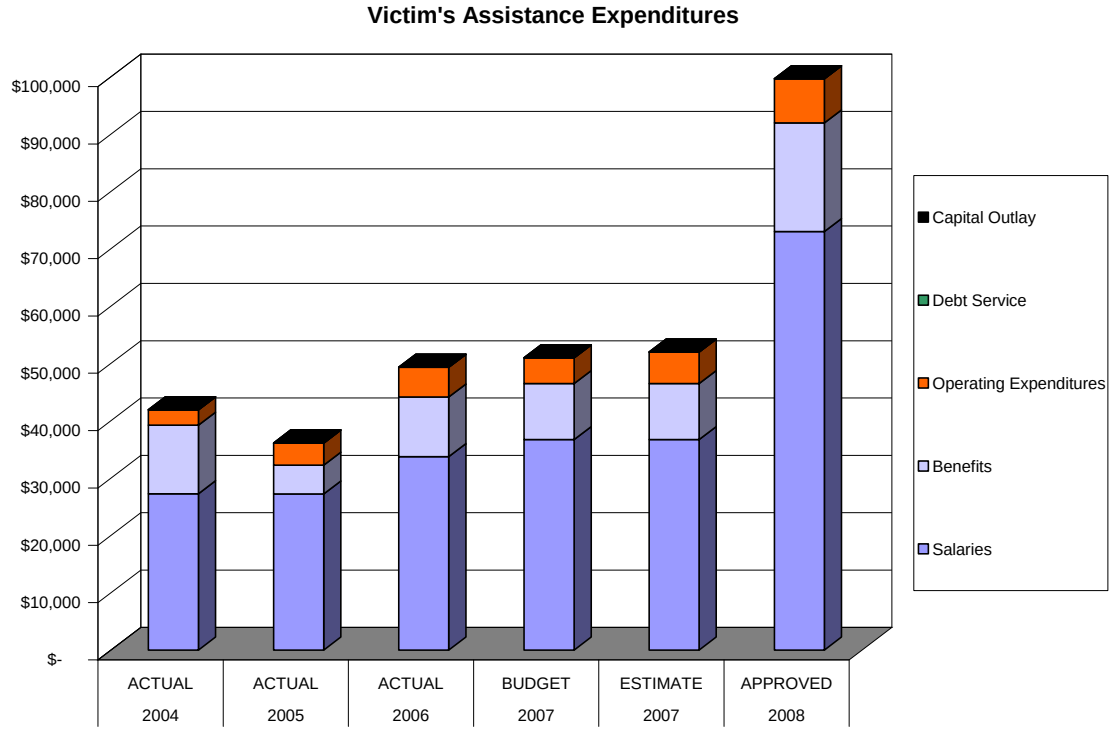
- **Staff Shortage** – With the increase of cases, there is no way one person can thoroughly investigate the charges and follow through with the prosecution of the defendant. The one very important step which is lacking is a follow up with the victim to check on his/her safety after the arrest and prosecution.

- **Lack of time for training** – With the current staff and the court calendar that we currently have, there is no time available for additional staff development and training through conferences, which is imperative for law changes and legislature updates.

- **Protection and Safety of Victims and Children** – Because of staff shortages, there is no follow up time and caseloads are constantly increasing.

PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Workload Measures					
Pre-trial conferences - Victim cases	816	1861	3142	4852	5000
Pre-trial conferences - MVA's	84	202	209	620	650
Jury trial weeks	12	12	12	12	12
Bench trial days	3	5	5	5	5
Arraignments - bonded	12	12	12	12	12
Arraignments - non bonded	12	12	12	12	12
Efficiency Measures					
# of Pre-trial conferences per Victim's Assistance Coordinator	900	2,063	3,351	5,472	5,650



HISTORICAL INFORMATION AND 2008 APPROVED DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 27,288	$ 27,239	$ 33,748	$ 36,710	$ 36,710	$ 73,008	$ 36,298	98.88%
Benefits Total	$ 11,932	$ 5,033	$ 10,402	$ 9,796	$ 9,796	$ 18,958	$ 9,162	93.52%
Operating Expenditures Total	$ 2,691	$ 3,856	$ 5,206	$ 4,500	$ 5,500	$ 7,700	$ 3,200	71.11%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Victim Assistance Total	$ 41,911	$ 36,128	$ 49,356	$ 51,006	$ 52,006	$ 99,666	$ 48,660	95.40%

VICTIM'S ASSISTANCE FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 98.88% or $36,298 increase in salaries primarily due to:
  - 3% retroactive Cost of Living Adjustment given in May, 2007.
  - One new employee serving as the Manager.
- 93.52% or $9,162 increase in benefits primarily due to:
  - Increases in Medicare, FICA, and retirement that relate to salary increases and new employee.
- Overall, operating expenditures have increased 71.11% or $3,200 primarily due to
  - 433.33% or $2,600 increase in general operating supplies.

- 25.0% or $200 increase in travel expenditures.
- 66.67% or $400 increase in conferences and training.

- Total increase of 95.40% or $48,660.

ADDITIONAL STAFF REQUESTED: Two positions: One Advocate and one Secretary

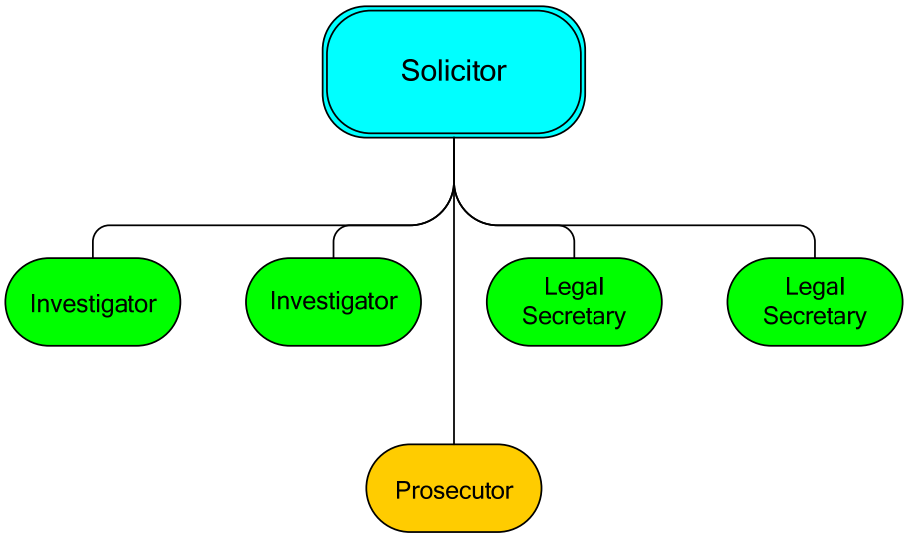
CAPITAL REQUESTS: **NONE.**

OFFICE OF THE SOLICITOR

MISSION AND GOALS:

The Office of the Solicitor serves as the prosecuting arm of the State Court of Jackson County. The State Court of Jackson County was created by the State legislature to resolve both civil and criminal cases. The central mission of the Office of Solicitor is to insure that justice is done. To that end, this office investigates the misdemeanor cases that are brought to the sheriff's department for prosecution. The purpose of the investigation of those cases is to insure that those who are not responsible are not held responsible and that those who are responsible are properly and appropriately prosecuted.

NUMBER OF APPROVED POSITIONS: One elected official and five full-time employees.



GOALS:

- Keep current with the caseload as it is brought to this office from the Sheriff's department, transferred from city municipalities, Magistrate Court and District Attorney's Office as well as Animal Control violations.
- Keep track of cases in which "Not Guilty" pleas are entered and set cases for trial.
- Know, at each monthly arraignment, the charges against the accused, the amount of restitution owed to any victim, and the previous criminal history of the accused.
- Keep track of cases that are set for trial, coordinating the availability of the State's witnesses (State Crime Lab witnesses and Georgia State Patrol officers being the most difficult to accommodate) with the availability of defense attorneys who have conflicts with cases in other courts.

OBJECTIVES:

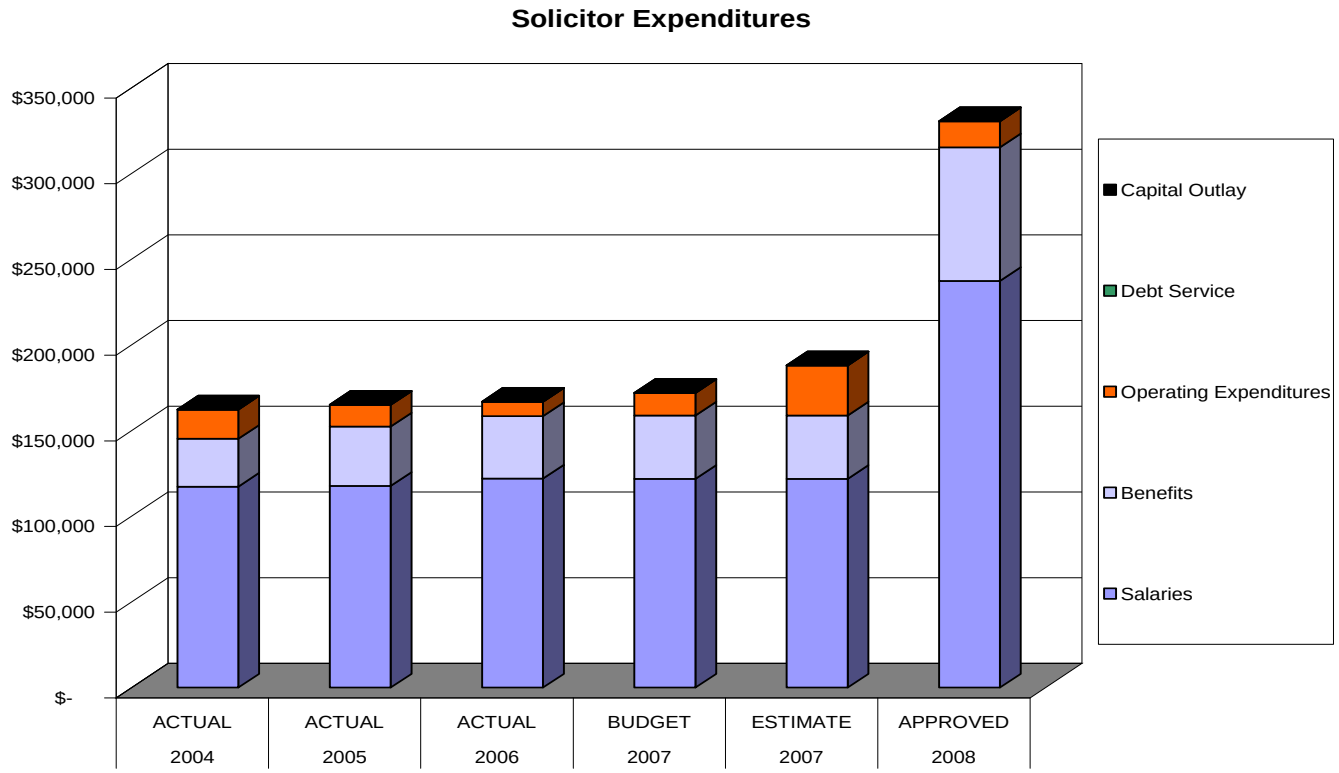
Establish a case count to determine the workload for the department.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN 2008:

The Solicitor's Office has temporarily implemented and Assistant Solicitor for 2007 due to requests made from the Superior Court, as well as county officials. The Solicitor's Office is requesting two (2) attorneys to assist the Solicitor, two (2) investigators, as well as two (2) additional secretaries. The Solicitor's Office has also obtained temporary help through ETCON while the Victim's Assistance Advocate is on medical leave. This temporary employee has been utilized to help the entire office due to the simple fact that three people plus one victim's advocate can only handle so much work considering the current case. Additional staff in the Solicitor's Office will allow a larger number of cases to be cleared creating more fines being paid, which could cover the cost of additional staff being requested, as well as producing more revenue for the county's budget.

PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Workload Measures					
Arraignments	2,438	3,011	3,452	4,000	4,500
Trials	2,007	2,402	1,487	2,000	2,500
Bench Warrant/Bond Forfeiture	146	164	113	150	200



HISTORICAL INFORMATION AND 2008 APPROVED DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 117,202	$ 117,610	$ 121,934	$ 121,747	$ 121,747	$ 237,161	$ 115,414	94.80%
Benefits Total	$ 27,891	$ 34,679	$ 36,347	$ 36,921	$ 36,921	$ 77,976	$ 41,055	111.20%
Operating Expenditures Total	$ 17,088	$ 12,628	$ 8,448	$ 13,250	$ 29,271	$ 15,250	$ 2,000	15.09%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	-	-
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	-	-
Solicitor' s Total	$ 162,181	$ 164,917	$ 166,729	$ 171,918	$ 187,939	$ 330,388	$ 158,470	92.18%

OFFICE OF SOLICITOR'S FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 94.80% or $115,414 increase in salaries primarily due to the addition of three new positions:
  - 3% retroactive Cost of Living Adjustment given in May, 2007.
- 111.20% or $41,055 increase in benefits primarily due to:
  - Increases in Medicare, FICA, and retirement that relate to salary increases.
- Overall, operating expenditures have increased 15.09% or $2,000 primarily due to
  - 50.0% or $2,000 increase on general office supplies due to increased case and work load.
- Total increase of 92.18% or $158,470.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS: **NONE.**

MAGISTRATE COURT

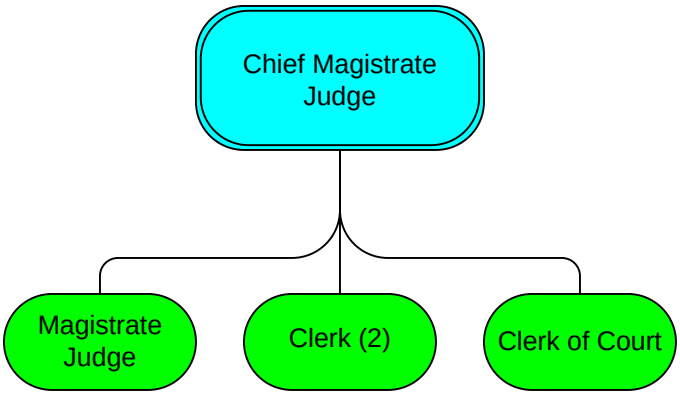
MISSION:

The Jackson County Magistrate Court provides assistance to the general public, all law enforcement agencies, and attorneys in the prosecution of criminal and civil cases in Jackson County. Jurisdiction of the Court is conferred by O.C.G.A. Section 15-10-2 with duties divided between the civil and criminal divisions. The Magistrate Court Civil Division, jurisdictional limit of fifteen thousand dollars ($15,000), is a forum for the filing of small claims civil actions, to include the processing of documents and collection of money on these claims. The types of claims filed with the Court includes civil claims, garnishments, dispossessory warrants, foreclosure of personal property, abandoned motor vehicles, interrogatories, and writ of fieri facias.

The Magistrate Court Criminal Division processes applications for criminal arrest warrants and search warrants.

The Magistrate Court conducts hearings as follows: Initial appearance hearings are conducted at the Magistrate office Monday through Friday and at the Jackson County jail weeknights and weekends. Hearings on application for arrest warrants, dispossessory warrants (weekly), civil trials weekly (office and Courthouse), felony preliminary hearings (monthly), County Ordinance trials (monthly). A Magistrate Court Judge is on call after hours for law enforcement agencies. The Magistrate Court strives to have good public relations with the general public, all law enforcement agencies and attorneys.

NUMBER OF APPROVED POSITIONS: One elected official and three full-time employees.

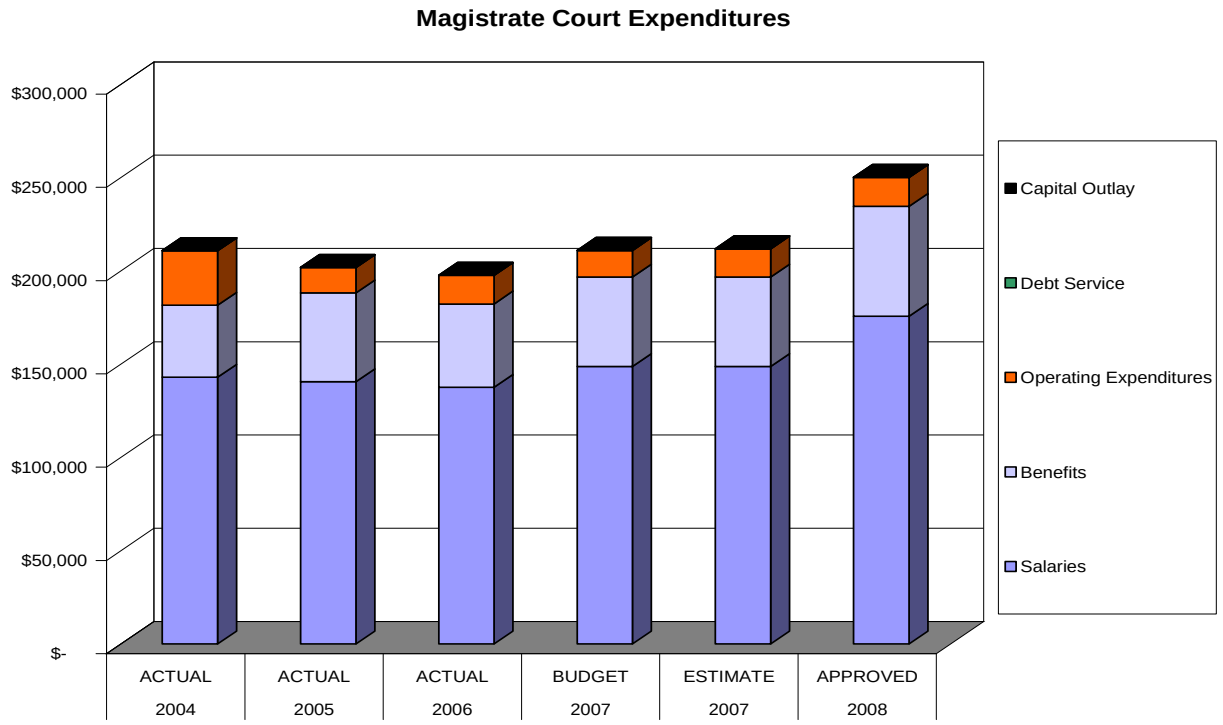


GOALS:

- Seek grants to obtain equipment for recording and tracking civil case loads.
- Schedule monthly conference with court personnel.
- Operate the Court with the approved budget allocation.
- Seek additional personnel for greater efficiency.

PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Workload Measures					
Chief Magistrate Annual Hours Worked	2,782	2,991	2,715	2,775	2,900
Criminal Warrants - Felony	1,821	1,900	1,813	2,000	2,100
Criminal Warrants - Misdemeanor	1,224	1,177	1,368	1,400	1,600
Commitment Hearings	2,358	2,960	3,702	4,000	4,100
Search Warrants	81	77	84	110	125
Warrant Application Hearings	69	88	84	90	100
Civil Statements of Claim	907	813	896	975	1,000
Civil Trials	213	163	243	250	300
Dispossessory Warrants	634	701	723	750	775
Dispossessory Trials	14	21	108	115	125
Garnishments	136	180	217	250	275
Foreclosure of Personal Property, Interrogatories and FiFa's	524	494	639	675	700
Foreclosure Trials	174	126	167	175	190
Ordinance Violations	124	142	289	30	325
Ordinance Violation Trials	22	48	65	75	90
Efficiency Measures					
# of Warrants Issued per Judge	1,563	1,777	2,921	3,000	3,100
# of Trials per Judge	211	177	583	600	625
Magistrate Collections	$ 174,573	$ 132,350	$ 153,687	$ 160,000	$ 165,000



HISTORICAL INFORMATION AND 2008 APPROVED DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 143,067	$ 140,612	$ 137,657	$ 148,763	$ 148,763	$ 175,679	$ 26,916	18.09%
Benefits Total	$ 38,600	$ 47,625	$ 44,683	$ 47,974	$ 47,974	$ 58,934	$ 10,960	22.85%
Operating Expenditures Total	$ 29,208	$ 13,645	$ 15,330	$ 14,278	$ 15,155	$ 15,538	$ 1,260	8.82%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Magistrate Court Total	$ 210,875	$ 201,882	$ 197,670	$ 211,015	$ 211,892	$ 250,151	$ 39,136	18.55%

***MAGISTRATE COURT'S FY08 BUDGET HIGHLIGHTS*:**

- The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.
- 18.09% or $29,916 increase in salaries primarily due to:
  - 3% retroactive Cost of Living Adjustment given to county employees fin May, 2007.
  - One additional employee.
- 22.85% or $10,960 increase in benefits primarily due to:
  - Increases in Medicare, FICA, and retirement that relate to salary increases.
- Overall, operating expenditures have increased 8.22% or $1,260 primarily due to:
  - $1,000 increase in other professional fees.
- Total increase of 18.55% or $39,136.

ADDITIONAL STAFF REQUESTED: **NONE**

CAPITAL REQUESTS: **NONE.**

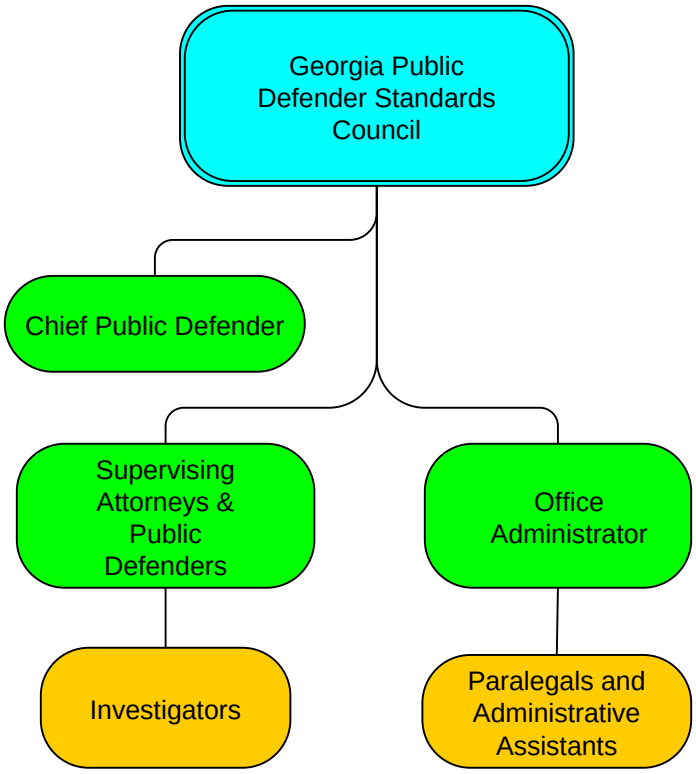
PUBLIC DEFENDER'S OFFICE

MISSION:

The mission of the Piedmont Circuit Public Defender's Office is to provide high-quality legal representation to indigent clients without undue cost to the community.

NUMBER OF APPROVED POSITIONS:

Staff of this department are employees of the State. Jackson County's share of expenditures is paid though an intergovernmental budget line item.



GOAL:

Continue to increase demonstrable, measurable services provided, including increasing the number of client contracts per case, more extensively using state-funded experts, conducting earlier investigations, and making more referrals to appropriate community support agencies.

OBJECTIVES:

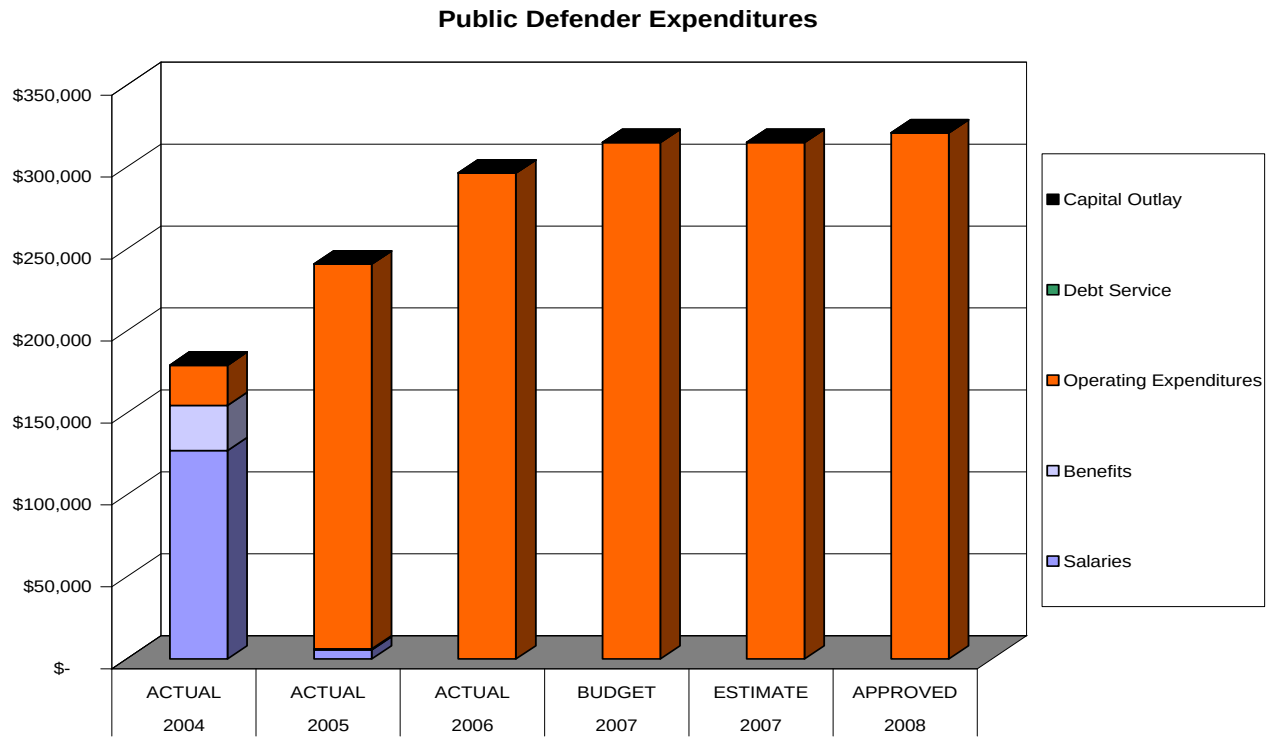
- Increase average number of client contacts per case.
- Better utilize available state-funded resources such as expert witnesses by identifying a larger number of appropriate cases for their use.
- Increase average investigative time per case.
- Increase number of clients for whom the department makes referrals to appropriate community supports services (e.g., drug rehabilitation) to reduce recidivism rates and develop mitigation for sentencing.
- Decrease time between trial and conclusion of appeals.
- Utilize existing resources (JCATS) to measure the above resources.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN 2008:

Political issues continue to threaten the future of the state-wide indigent defense system. In fact, the legislature has appropriated less for indigent defense for 2008 than for 2007. The counties continue to be called upon to provide the resources necessary to assure adequate representation. But barring an unforeseen dramatic increase in caseload or abolition of the state-wide system, Jackson County should be position not to be hit by a dramatic cost increase.

PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Workload Measures					
Misdemeanor	317	455	494	531	550
Felony	309	344	458	504	550
Juvenile	111	142	99	114	115
Deprivation	18	24	39	51	55
Felony Probation Revocation	73	386	419	459	475
Appeals	0	3	3	5	7
Efficiency Measures					
# of Cases per Public Defender	417	601	756	832	876



HISTORICAL INFORMATION AND 2008 APPROVED DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 127,036	$ 5,433	$ -	$ -	$ -	$ -	$ -	-
Benefits Total	$ 27,579	$ 672	$ -	$ -	$ -	$ -	$ -	-
Operating Expenditures Total	$ 24,596	$ 234,728	$ 296,440	$ 315,079	$ 315,079	$ 320,968	$ 5,889	1.87%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Public Defender's Total	$ 179,211	$ 240,833	$ 296,440	$ 315,079	$ 315,079	$ 320,968	$ 5,889	1.87%

PUBLIC DEFENDER FY08 BUDGET HIGHLIGHTS:

This department became part of the State of Georgia's payroll system in 2005. However, the county budgets, as an intergovernmental expenditure, its share of the cost per the intergovernmental agreement between the county and the Georgia Public Defender Standards Council.

ADDITIONAL STAFF REQUESTED: **NONE**

CAPITAL REQUESTS: NONE

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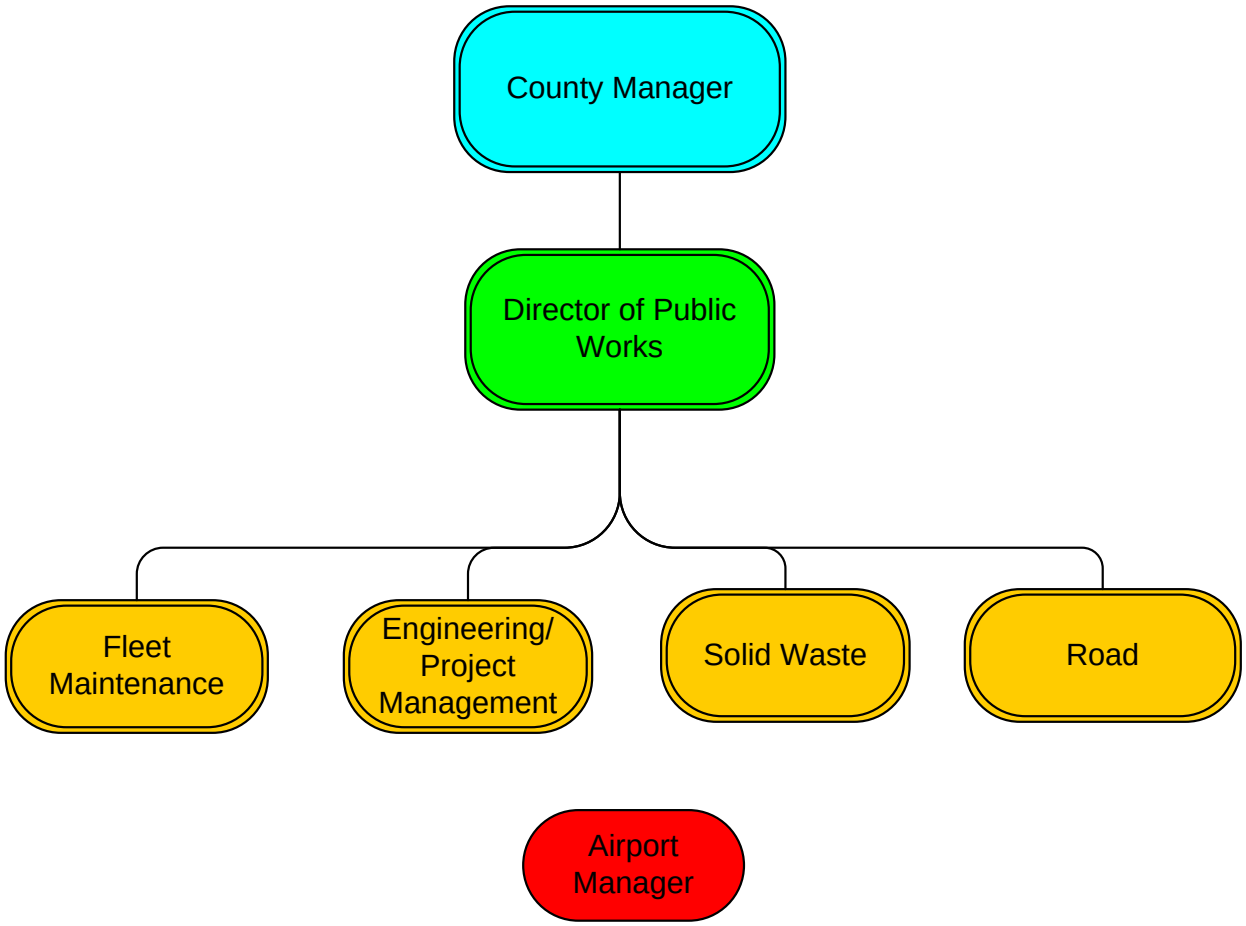
PUBLIC WORKS FUNCTION

The Public Works function is comprised of the following departments: Roads, Engineering and Project Management, Airport and Fleet Maintenance. The proposed Public Works FY08 budget is $3,169,192 or 9.12% of the total proposed FY08 General Fund budget. This is an increase of 1.67% or $52,102 from the approved FY07 budget.

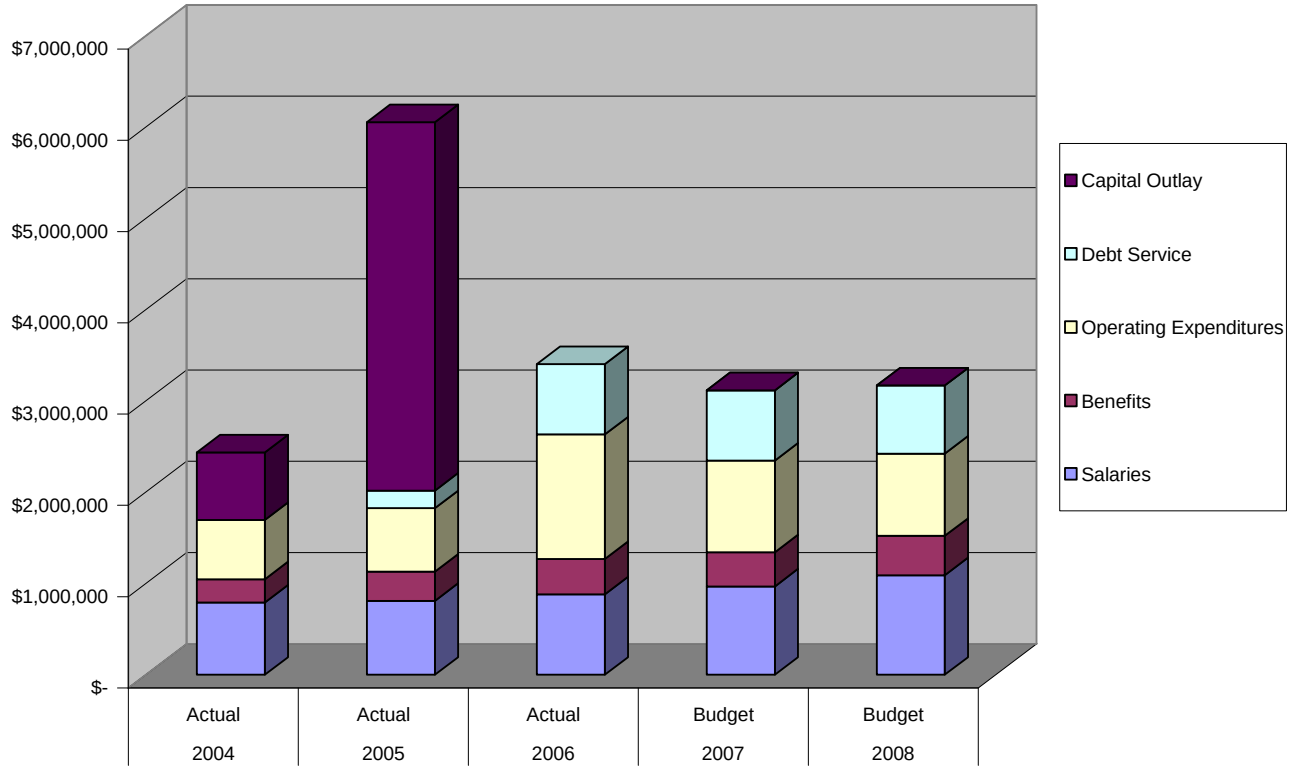


The airport is a separate operation and does not report to Director of Public Works.

HISTORICAL INFORMATION AND APPROVED 2008 FUNCTION BUDGET

	2004	2005	2006	2007	2008	DIFFERENCE	PERCENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	2008-2007	CHANGE
PUBLIC WORKS							
ROAD DEPARTMENT	$ 1,941,930	5,539,131	$ 2,534,327	2,540,048	2,445,909	$ (94,139)	-3.71%
ENGINEERING/PROJECT MANAGEMENT	119,627	121,888	20,665	14,000	66,311	52,311	373.65%
AIRPORT DEPARTMENT	22,052	27,013	51,491	84,760	74,835	(9,925)	-11.71%
FLEET MAINTENANCE DEPARTMENT	351,982	364,467	439,391	478,282	582,138	103,856	21.71%
TOTAL PUBLIC WORKS	**$ 2,435,591**	**$ 6,052,499**	**$ 3,045,874**	**$ 3,117,090**	**$ 3,169,192**	**$ 52,102**	**1.67%**

Public Works Expenditures



ROADS

MISSION AND GOALS:

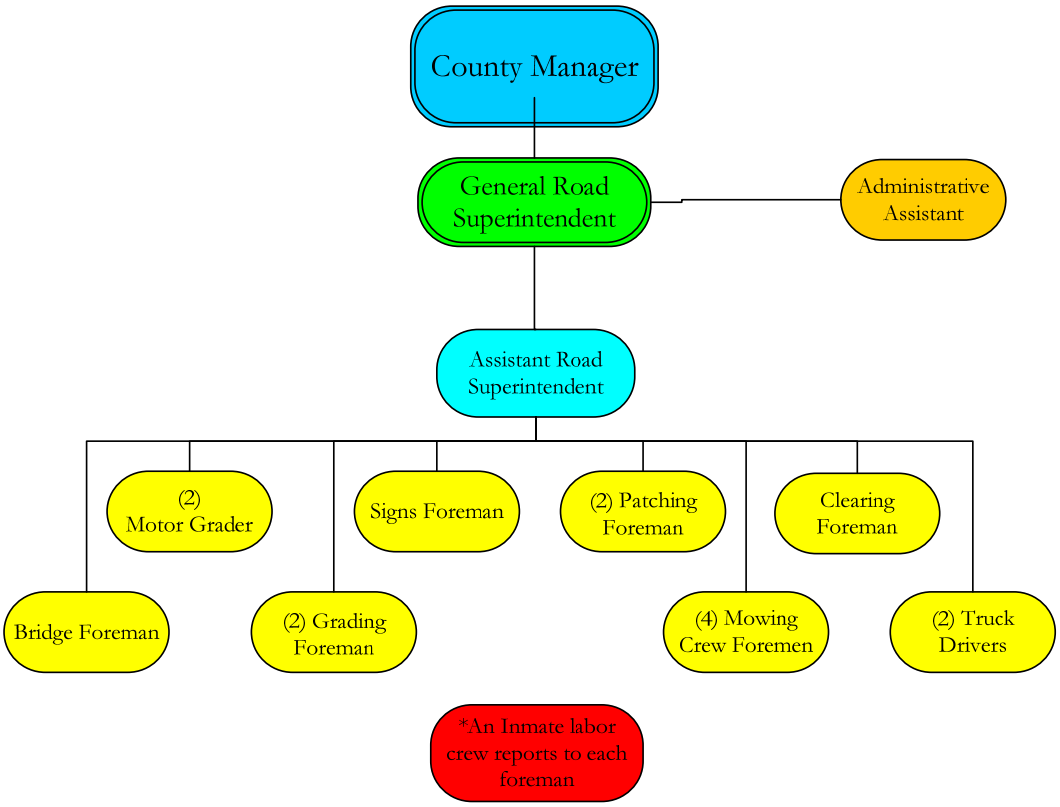
To provide transportation, roads and drainage systems which are safe for all travelers within the county.

- To insure that all roads, paved or gravel, are maintained for safe travel for the general public.
- To identify problem locations, hazards, and develop solutions for positive results.
- To ensure all storm water systems are maintained for safe travel for the general public.
- To provide timely results on all related work requested by the public and county officials.
- To maximize State and Federal funding assistance such as LARP programs and other aid.
- To provide a positive work environment and training program for our employees.

OBJECTIVES:

- To complete all work requested from the public and county officials within two working days.
- To reduce work requests by implementing a good preventative maintenance program.
- To complete all construction projects within a timely manner with quality workmanship.
- To achieve a high level of work force productivity.
- To develop an inventory system for rating roads to protect public investment.
- Properly marking all signs according to MUTCD book.
- Upgrade county road standards to match public growth.
- To repair reported potholes within 24 hours.
- To repair reported stop signs within 2 hours.

NUMBER OF APPROVED POSITIONS: Seventeen full-time



SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

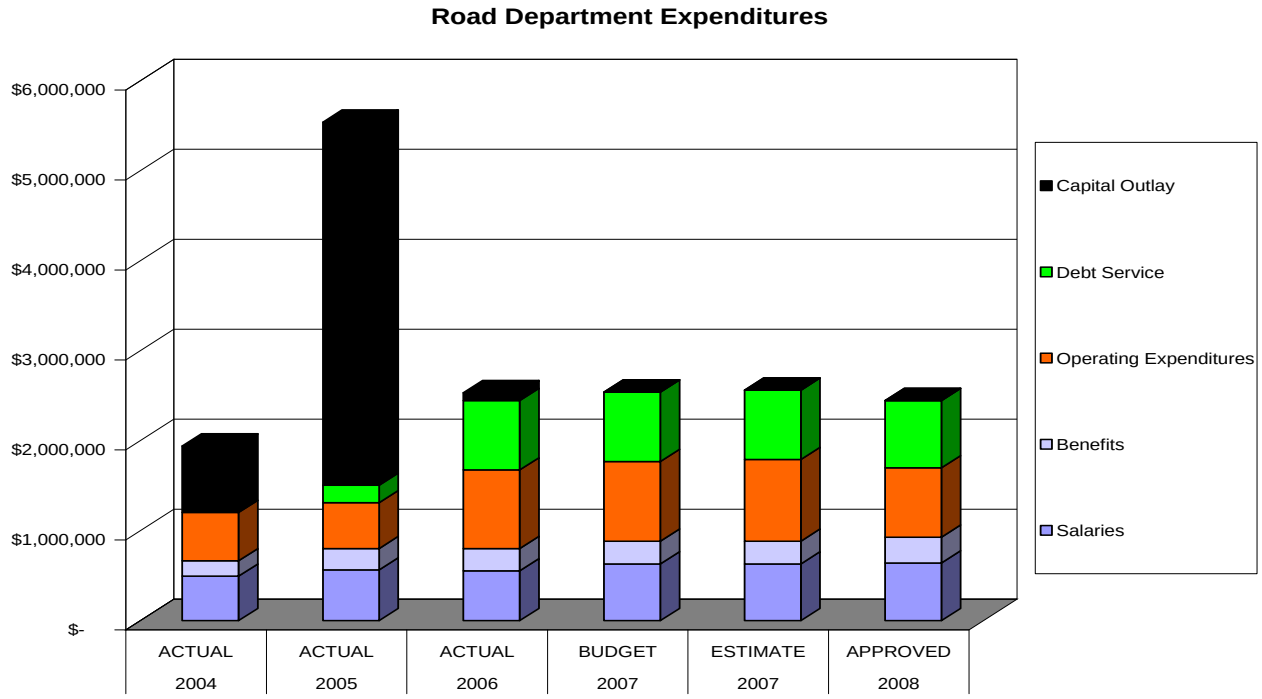
According to the Consumer Price Index the average gasoline prices were 7.4% higher in February compared to the same month a year ago, the smallest 12-month increase since June 2005 (+4.2%). This sudden increase in fuel cost will have a direct impact on the fuel cost incurred by the Road Department and will have a "trickle down" impact on other products and services used by the Road Department. This increase could possibly fluctuate as it has in the past year. Petroleum products and services such as asphalt, gravel, hauling fees, maintenance materials such as oil, tires, and lubricants, have also shown an increase. Along with the fuel costs are the amount of roads that the county must maintain. As such, the increased mileage the equipment must travel will drive up the department's fuel costs.

Skilled Labor: Skilled labor is rapidly becoming an issue with the inmate labor force not able to provide the number of qualified personnel needed to operate equipment. We need to plan for the transition of using inmate labor as equipment operators, to hiring qualified operators that can provide the skills and stability vital to our work force. Inmate labor can still be a useful resource for the Road Department in areas that do not require skilled labor such as litter pickup and manual labor, without displacing the opportunity for qualified citizens to seek employment with us.

Erosion Control: Changes to erosion control regulations have been recently implemented are creating an increased demand for products that we use in this area of service. The price of mulch hay has doubled in the last two years and the quantity necessary to comply with regulations has risen as well. Increased fuel prices have been a factor in the increased price of most erosion control products such as seed, fertilizer, silt control products, etc. In FY06 our budget for this account increased to 23,902 which was double the amount of 11,257 spent in FY05. The 2007 appropriated budget is 15,000 and with the history of rising costs in this area we anticipate it will lead to a deficit in this fund for FY07.

PERFORMANCE MEASURES:

	Annual Target	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Paved Roadway Miles Maintained	N/A	490	505	530	545	588
Gravel Roadway Miles Maintained	N/A	130	140	134	129	127
Total Roadway Miles	N/A	620	645	659	674	715
Average Pavement Condition	Good	Fair	Good	Good	Good	Good
# of Work Requests	350	96	75	75	100	125
Average Work Request Response Time	<4 days	4 Days	4 Days	4 Days	3 Days	2 Days
Roadway Miles Resurfaced	N/A	34	18	25	17	25
Gravel Road Miles Paved	10	4	1	5	2	5
Roadway Miles Mowed	4,000	4,240	5,000	5,272	5,392	5,392
Roadway Miles Striped	25	40	45	40	40	40
Private Watershed Dams Maintained	N/A	12	13	13	13	13
Number Of Bridges In County	N/A	67	73	74	79	79
Traffic Signs Maintained	N/A	10,000	10,143	10,200	10,500	10,800
Guardrails Maintained	N/A	4.42 Miles	4.42 Miles	4.92 Miles	5 Miles	5.42 Miles
Interdepartmental Project Requests	10	5	5	8	10	10
Community Assistance Project Requests	10	10	12	15	15	20



HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 494,421	$ 563,816	$ 553,875	$ 631,088	$ 631,088	$ 641,161	$ 10,073	1.60%
Benefits Total	$ 171,438	$ 236,706	$ 248,511	$ 251,666	$ 251,666	$ 286,565	$ 34,899	13.87%
Operating Expenditures Total	$ 535,670	$ 510,720	$ 873,100	$ 886,885	$ 908,309	$ 770,760	$ (116,125)	-13.09%
Debt Service Total	$ -	$ 192,602	$ 770,408	$ 770,409	$ 770,409	$ 747,424	$ (22,985)	-2.98%
Capital Outlay	$ 740,401	$ 4,035,287	$ 88,434	$ -	$ -	$ -	$ -	-
Road Department Total	$ 1,941,930	$ 5,539,131	$ 2,534,327	$ 2,540,048	$ 2,561,472	$ 2,445,909	$ (94,139)	-3.71%

ROAD DEPARTMENT'S FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 1.60% or $10,073 Increase in salaries primarily due to:
  - Implementation of wage and salary study results.
  - 3% retroactive Cost of Living Adjustment given in May, 2007.
- 13.87% or $34,899 increase in benefits primarily due to:
  - Benefits increases attributable to salaries increase and increases in health insurance.
- 13.09% or $116,125 decrease in operating expenditures primarily due to:
  - Bringing all operating expenditures in line with past performance.
- Total decrease of 3.71% or $94,139.

ADDITIONAL STAFF REQUESTED:

Grading Crew Operator: 14-2, Estimated Cost: $45,719
The decreasing level of skilled labor available in the inmate workforce is rapidly becoming an issue. As the number of qualified inmate operators diminishes, we are forced to hire qualified persons capable of maintaining the level of service the Road department demands. Inmate labor is not a dependable resource for the skilled labor necessary to maintain compliance with our department's standards and demands for services. The increasing regulations concerning the management of erosion control also requires a level of certification that is unavailable through the inmate workforce.

CAPITAL REQUESTS:

Base/Paving and Resurfacing Program: Estimated Cost: $4,543,000 supplemented by SPLOST and State Aid:
In order to maintain the life of the roads which is normally 10 years, we need to resurface a minimum of 10% of the county roads inventory per year. We currently have approximately 545 miles of paved roads, which equals 54.5 miles to maintain to the lifetime expectancy. We feel that 40 miles is a minimum number of miles that will allow us to stay within the standards of safety we strive to obtain in providing our services to the community.

Mower Replacement: Estimated Cost: $110,000 from the general fund:
Replacement of four tractors and mowers that have expended their life use.

ENGINEERING/PROJECT MANAGMENT

(In 2006, this department was moved to Public Development Special Revenue Fund 21)

MISSION AND GOALS:

This department's mission is to engineer quality infrastructure from vision to reality by the following:

- Provide effective master planning of transportation, storm water, and solid waste.
- Manage capital infrastructure and facility projects effectively.
- Provide capable engineering and technical support to Jackson County Departments.
- Ensure quality infrastructure through effective review of land development projects.
- Provide effective customer service.

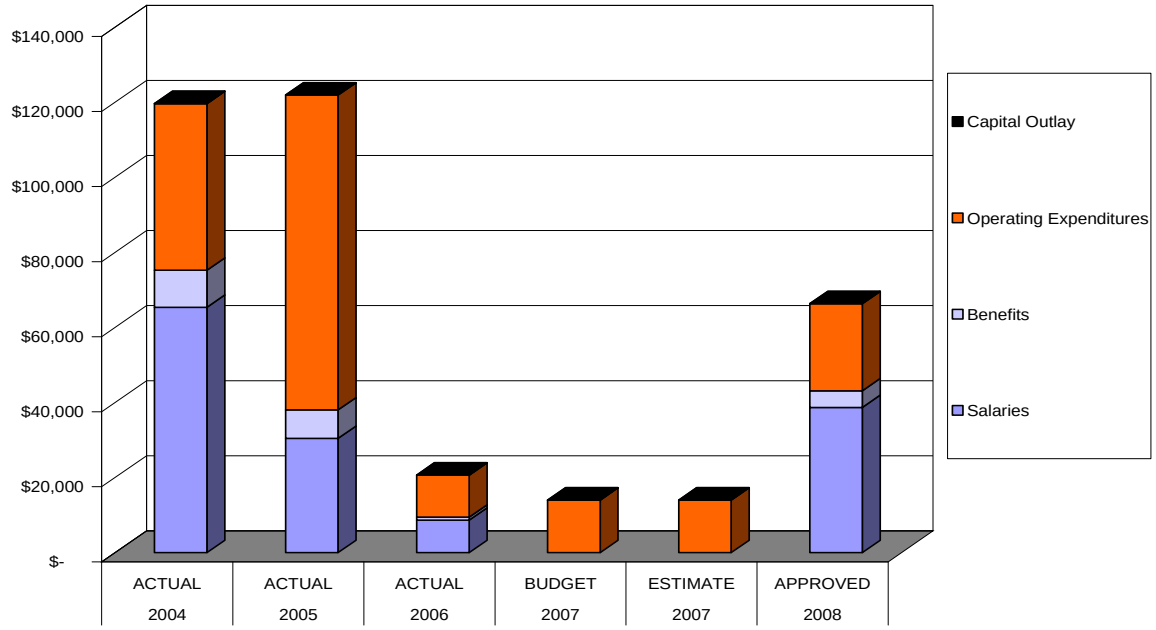
NUMBER OF APPROVED POSITIONS: One full-time.

OBJECTIVES:

- Promote safety, reliability and optimization of County infrastructure systems and facilities.
- Ensure timely infrastructure and facility development that cost-effectively meets actual growth requirements.
- Develop project budgets and schedules based on County priorities and complete projects in a manner consistent with those priorities.
- Engineer quality projects to better serve Jackson County's long-term needs.
- Be responsive to requests for engineering and technical support.
- Ensure effective communication with internal customers.
- Ensure development plans comply with Jackson County Regulations and Standards.
- Ensure that public improvements are constructed properly and in accordance with approved plans.
- Ensure timely and quality review of development plan submittals.
- Complete public projects on time and within budget.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08: **NONE.**

Engineering/Project Management Expenditures



HISTORICAL INFORMATION AND 2008 APPROVED DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 65,337	$ 30,423	$ 8,610	$ -	$ -	$ 38,667	$ 38,667	-
Benefits Total	$ 9,862	$ 7,578	$ 830	$ -	$ -	$ 4,443	$ 4,443	n/a
Operating Expenditures Total	$ 44,428	$ 83,887	$ 11,225	$ 14,000	$ 14,000	$ 23,200	$ 9,200	65.71%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Engineering/Project Mgmt. Total	$ 119,627	$ 121,888	$ 20,665	$ 14,000	$ 14,000	$ 66,311	$ 52,311	373.65%

ENGINEERING AND PROJECT MANAGEMENT FY08 BUDGET HIGHLIGHTS:

In 2006, the majority of the work performed by this department was moved to Fund 21, Public Development. A full time engineer was hired in 2006, but salary and benefits are budgeted in the Special Revenue Fund. The funds proposed for the Fund 10 FY08 budget are for a new project management specialist position.

The approved FY08 budget has increased due to the following:

- Salaries have been added for FY 2008 for one position in the amount of $38,667
- Operating expenditures have increased 65.71% or $9,200 due primarily to the following:
    - Increasing other professional fees as a result of increasing traffic studies.
- Total increase of 373.65% or $52,311 due to new position added in department.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS: **NONE.**

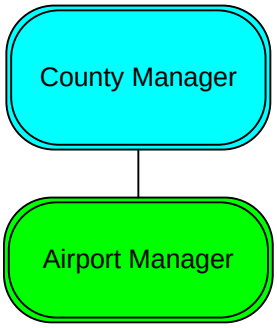
AIRPORT

The Airport is a separate operation and does not report to the Director of Public Works. In 2006, an Airport Manager was hired to oversee this operation.

MISSION:

To provide and maintain a safe and efficient airport in accordance with the Federal Aviation Administration and the Georgia Department of Transportation's Standards. To provide a beneficial economic impact to Jackson County and the surrounding area by attracting, serving and retaining business aviation interests.

NUMBER OF APPROVED POSITIONS: One full-time.



GOALS:

- Increase the number of annual operations.
- Increase the level of safety and service.
- Create a fiscally self-sustaining operation.
- Continue to seek out funding sources and grants for Airport improvement projects.

OBJECTIVES:

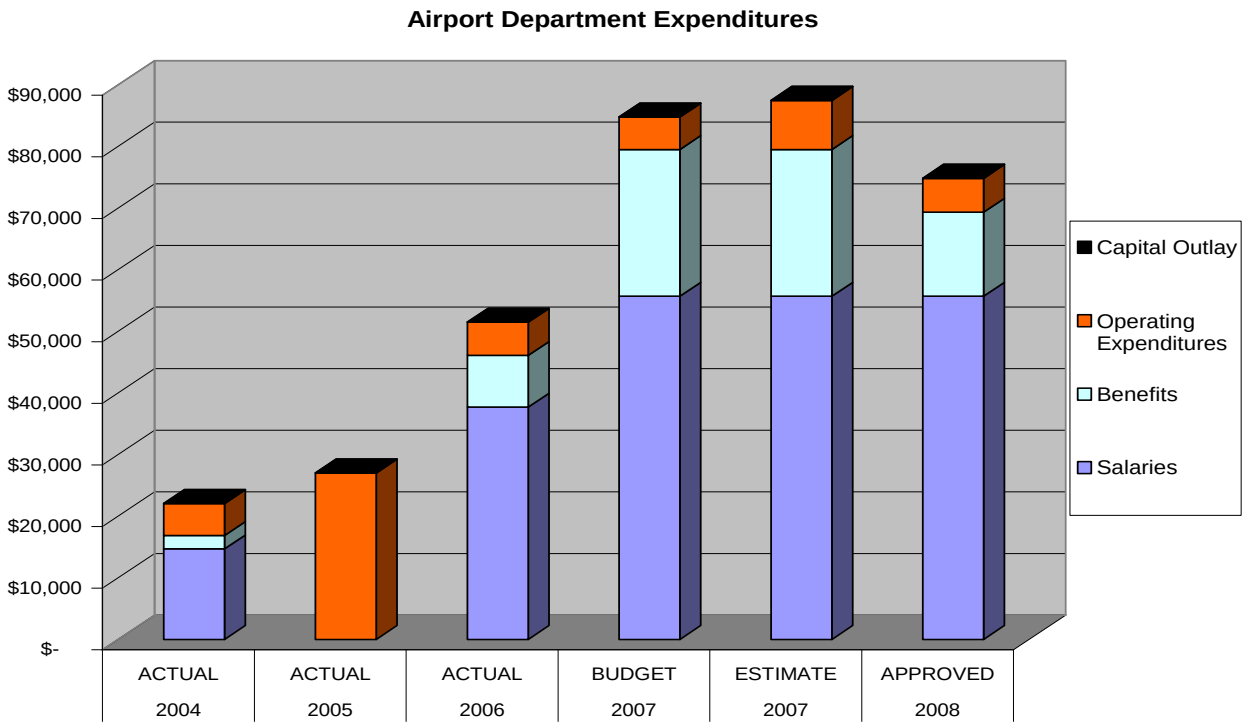
- Extend the current runway length to 5,000 feet.
- Construct new hangars for aircraft storage.
- Upgrade our fueling tanks and terminal.
- Continue promoting Jackson County by advertising and attracting business aviation at our airport.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

Extension of Runway 16/34: Increased traffic due to the lengthening of the runway should have a positive direct affect on the amount of revenue that will be generated in fuel sales. Indirectly, Jackson County will benefit from an increased use of the airport by corporate aviation and our industrial partners in Jackson County.

Hangar Construction: In order to increase revenue opportunities at the Jackson County airport, as well as fulfill the needs of a growing pilot base, the Jackson County Airport has planned for the construction of 12 new T-Hangers. This will increase the amount of annual revenue collected by approximately $36,000.

Installation of additional 10,000 gallon fuel tank: The airport sells approximately 15,000 gallons of AvGas per month. We currently have one 10,000 gallon AvGas holding tank and one 10,000 gallon Jet-A tank. I would like to increase our inventory capacity of AvGas by converting the existing Jet-A tank to an AvGas tank and installing a new Jet tank on the west side of the airport near the site of the new terminal building. Also, the existing credit card terminal for the self serve fuel pumps has reached its useful life and needs to be upgraded. The total cost is estimated at $46,000.



HISTORICAL INFORMATION AND 2008 APPROVED DEPARTMENTAL BUDGET

	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 14,708	$ -	$ 37,702	$ 55,682	$ 55,682	$ 55,682	$ 0	0.00%
Benefits Total	$ 2,154	$ -	$ 8,386	$ 23,828	$ 23,828	$ 13,640	$ (10,188)	-42.75%
Operating Expenditures Total	$ 5,190	$ 27,013	$ 5,403	$ 5,250	$ 7,960	$ 5,513	$ 263	5.00%
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Airport Department Total	$ 22,052	$ 27,013	$ 51,491	$ 84,760	$ 87,470	$ 74,835	$ (9,925)	-11.71%

AIRPORT'S BUDGET FY 08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- No increase in salaries and $10,188 decrease in benefits are attributable to:
  - No retirement and health insurance being taken by the Airport Manager.
- 5.00% or $263 increase in operating expenditures primarily due to:
  - $5% or $263 increase in property and liability insurance.
- Total decrease of 11.71% or $9,925.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS: NONE.

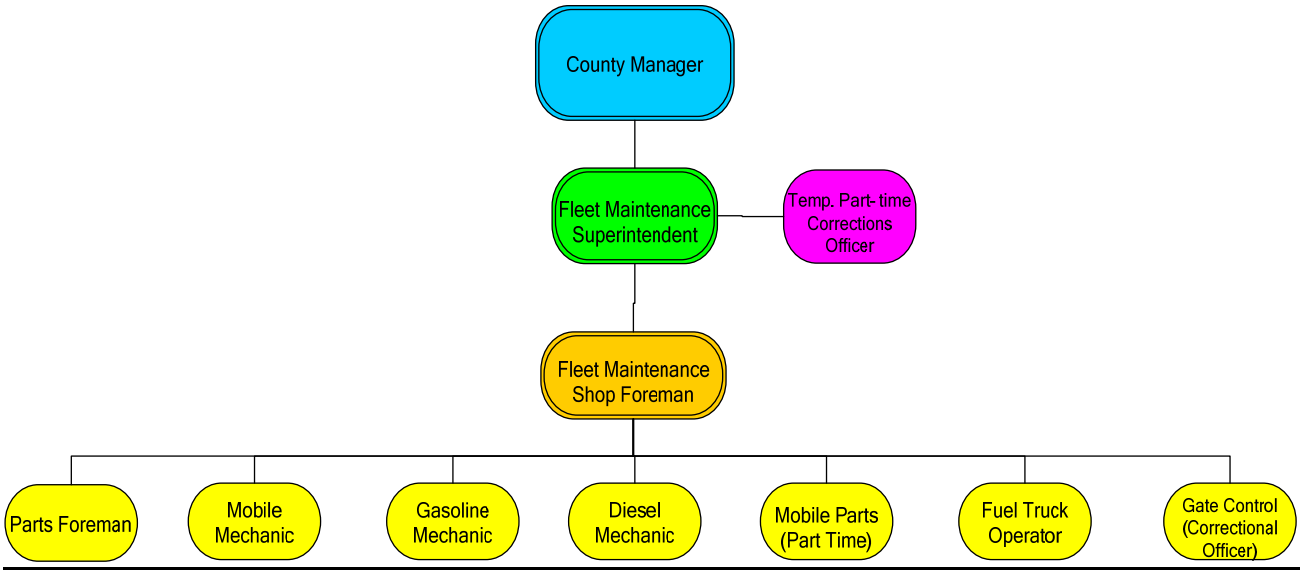
FLEET MAINTENANCE

MISSION AND GOALS:

To efficiently and economically manage the service of vehicles and equipment for county departments successfully in order for those departments to complete their function with the county with the least amount of down time due to repairs. To provide the lowest possible parts purchase cost while providing the best service, repair and maintenance for all vehicles.

- Provide timely and responsive services to ensure safe, well kept and effective operation of county-owned vehicles and equipment.
- Ensure adequate parts are on hand from vendors.
- Provide services that meet the needs of county departments.
- Perform repairs on county vehicles and equipment in a timely manner while still providing quality service.
- Provide monthly reports to county departments.
- Maintain the fuel station to assure there is adequate fuel and supplies available.
- Maintain records of all repairs and maintenance for a minimum of 24 months.
- In a timely manner, forward purchase orders and invoices to Finance Department to allow prompt payment to suppliers.

NUMBER OF APPROVED POSITIONS: Eight full-time and two part-time.



OBJECTIVES:

- Ensure that all departments will receive maximum benefits from having a Fleet Maintenance shop operation at the lowest possible cost.
- Effectively operate, allow local vendors to make a reasonable profit, and to pass along these savings to the county taxpayers.
- Ensure timely repairs to all county vehicles and equipment.
- Respond to and complete 90% of all road maintenance/equipment repairs by the end of the same business day.
- Have all previous month's billing to the respective departments by the10th of each month.
- Utilize computer database for maintaining records of repairs and maintenance of all county vehicles and equipment.
- Keep 90% of required parts/supplies on hand for necessary repairs.
- Respond to after hours needs at the shop within 45 minutes.

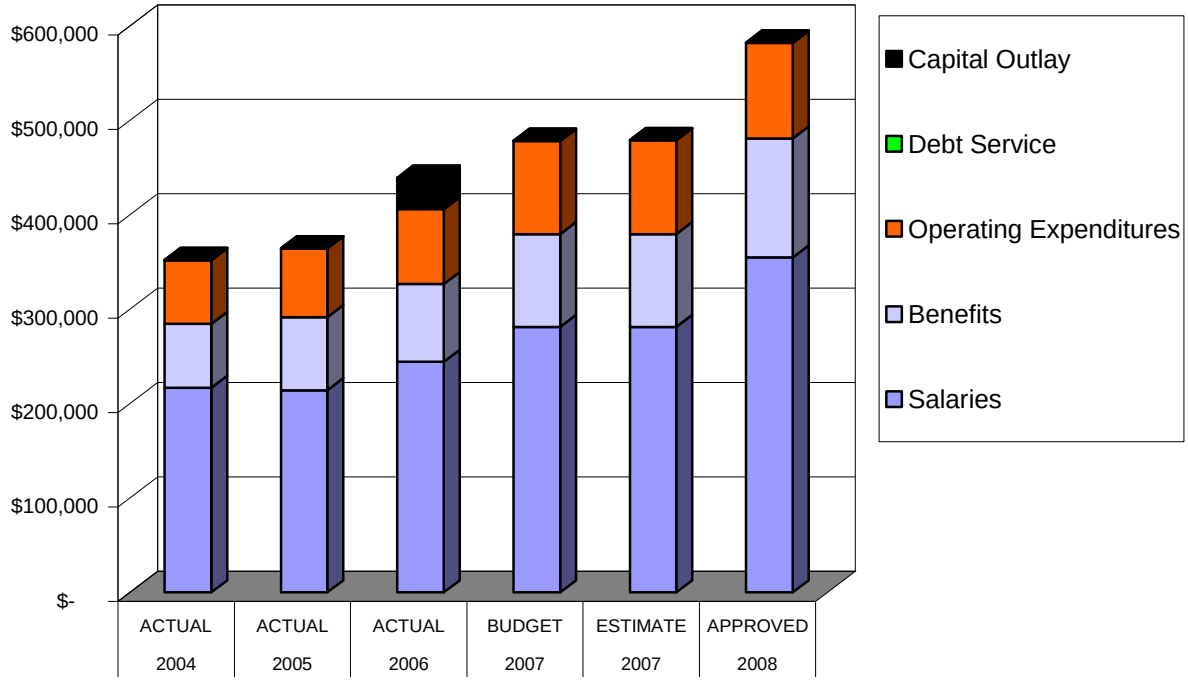
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

The Fleet Maintenance Department has the responsibility of providing facilities and personnel to completer repairs and maintenance necessary for the county department vehicles. Our department has recently had the addition of the Sheriff's vehicles with the agreement that we do not utilize inmate labor for their vehicles. The Fleet Maintenance Department uses inmate labor as the main labor force for the county vehicles and equipment. In order for our department to comply with the agreement to service the Sheriff's fleet we will have to provide separate work areas and labor that is not used by the inmate labor. We currently do not have adequate facilities to ensure that this can be met under this agreement. We are asking for modifications to the shop area to allow us to provide services with the quality and timely response that we strive to achieve for all the county department vehicles.

PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Mechanical Work Orders	502	520	780	975	1,100
Actual Repairs Performed From Work Orders	1,255	1,500	2,250	2,812	3,000
Road Service Repairs	1,025	1,200	1,800	2,250	2,500
Gate Operations	12,501	14,000	21,000	26,250	27,500
% Of Repairs Completed Within One Day	90%	90%	90%	90%	90%
% Of Parts On Hand For Repairs	50%	50%	50%	50%	50%
% Of After Hour Response Within 45 Minutes	95%	95%	95%	95%	95%

Fleet Maintenance Expenditures



HISTORICAL INFORMATION AND 2008 APPROVED DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 216,826	$ 214,207	$ 244,246	$ 281,154	$ 281,154	$ 354,817	$ 73,663	26.20%
Benefits Total	$ 67,568	$ 77,285	$ 82,290	$ 98,428	$ 98,428	$ 126,010	$ 27,582	28.02%
Operating Expenditures Total	$ 67,588	$ 72,975	$ 79,438	$ 98,700	$ 99,389	$ 101,311	$ 2,611	2.64%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Capital Outlay	$ -	$ -	$ 33,417	$ -	$ -	$ -	$ -	-
Fleet Maintenance Total	$ 351,982	$ 364,467	$ 439,391	$ 478,282	$ 478,971	$ 582,138	$ 103,856	21.71%

FLEET MAINTENANCE FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 26.20% or $73,663 increase in salaries primarily due to:
  - 3% retroactive Cost of Living Adjustment given in May, 2007.
  - Addition of new management position.
  - Implementation of wage and salary study results.
- 28.02% or $27,582 increase in benefits primarily due to:
  - Increase in cost of health insurance.
  - Increases attributable to increase in salaries.
- Total increase of 21.71% or $103,856.

ADDITIONAL STAFF REQUESTED:

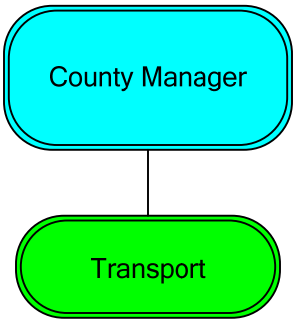
One (1) Administrative Secretary - Estimated Cost = $20,000 - (Grade 12/4) PART TIME ONLY

CAPITAL REQUESTS:

- **Enclose Oil Bay: Estimated Costs: $16,000**. The need for an enclosed oil bay is warranted due to weather conditions and for a safer working environment.

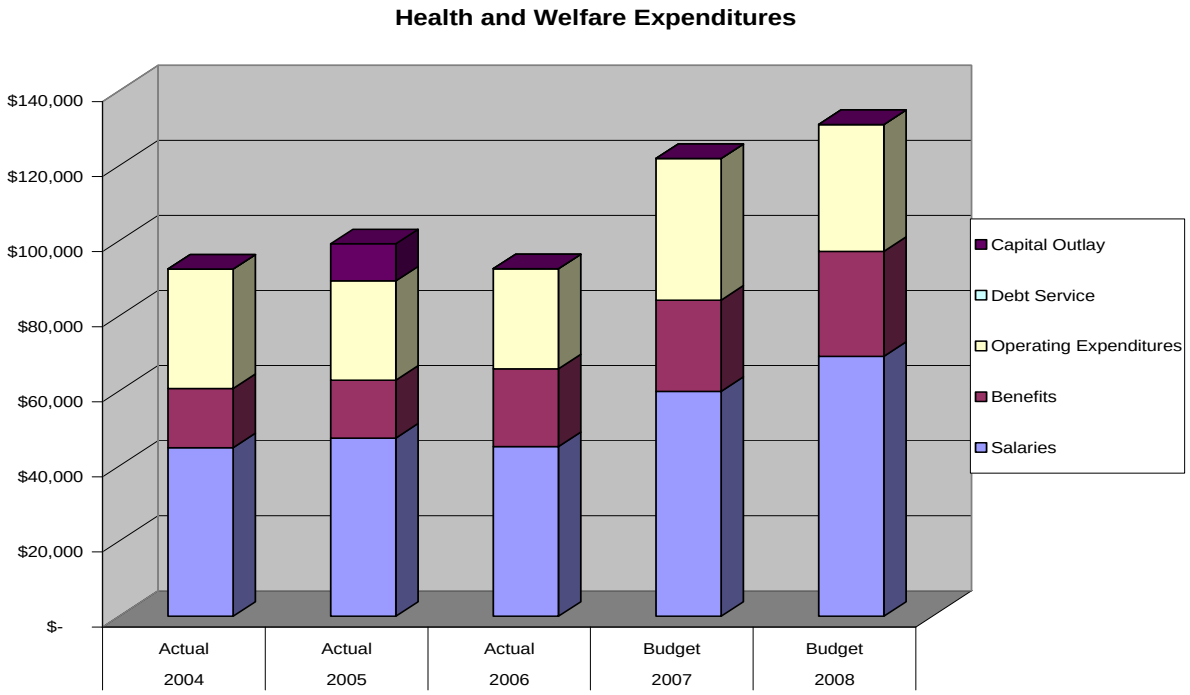
HEALTH AND WELFARE FUNCTION

In 2004, the Special Revenue Fund used to account for the county's Section 5311 Rural Transportation Program was eliminated. The County's Rural Transportation Program has been included within the General Fund as a department of the Health and Welfare function. The proposed Health and Welfare FY08 budget is $130,995 or .36% of the total proposed FY08 General Fund budget. This is an increase of 7343% or $9,061 from the approved FY07 budget.



HISTORICAL INFORMATION AND APPROVED 2008 FUNCTION BUDGET

EXPENDITURES BY DEPARTMENT:	2004	2005	2006	2007	2008	DIFFERENCE	Percent
	ACTUAL	ACTUAL	ACTUAL	BUDGET	APPROVED	2008-2007	Change
HEALTH & WELFARE							
COMPOSTING	$ -	$ -	$ -	$ -	$ -	-	N/A
JACKSON COUNTY TRANSPORT	$ 92,464	$ 99,230	$ 92,122	$ 121,934	$ 130,995	$ 9,061	7.43%
TOTAL HEALTH & WELFARE	**$ 92,464**	**$ 99,230**	**$ 92,122**	**$ 121,934**	**$ 130,995**	**$ 9,061**	**7.43%**



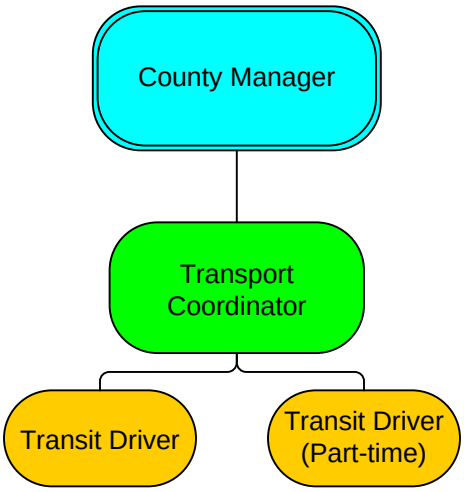
TRANSPORT

(In 2004, this department was moved from Special Revenue Fund 60 to the General Fund)

MISSION AND GOALS:

The mission of the Jackson County Transport System is to provide a low cost transportation alternative to the citizens of Jackson County.

NUMBER OF APPROVED POSITIONS: Two (2) full-time positions and one part-time driver.



GOALS:

- Provide and serve persons with most critical needs for access and mobility, especially those without alternatives.
- Provide safe transportation for customers and safe working conditions for employees.
- Ensure that clean, well-maintained vehicles are available to operate all trips as scheduled and on time.
- Achieve a high level of rider satisfaction, recognizing that there are significant differences in client needs, population density, and trip characteristics which will affect usage.
- Maximize fare revenue, while keeping prices low enough to encourage ridership.
- Limit the increasing cost of providing service.
- Increase community awareness and encourage use of available transit service.
- Address economic development through employment trips, services to support local employment sites, new ones, etc.
- Coordinate policies at local and state level through state coordination.
- Set up a fixed route service by placing points throughout the county in order to provide more services to the citizens of Jackson County.

OBJECTIVES:

- Increase rider-ship by 25%.
- Achieve 98% customer satisfaction.
- Reduce General Fund subsidy to less than 10%.
- Reduce the cost per rider by 10%.

- Increase information brochure distribution by 15%.
- Support economical development.
- Increase awareness to local businesses of potential services.
- Create an advertising campaign to encourage rider-ship in targeted areas.
- Create a working schedule to accommodate the transportation needs of the citizens.

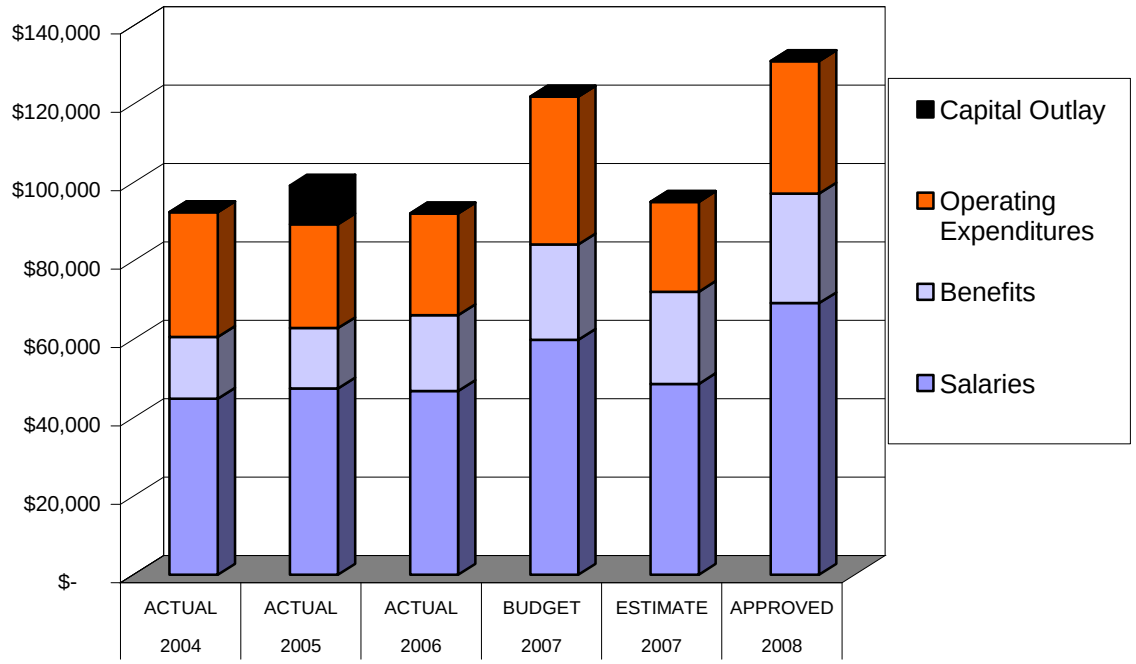
PERFORMANCE MEASURES:

Workload Measures	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Operation Hours of Bus Service (2 Buses)	3,700	3,900	3,900	5,200	5,800
Passengers	5,528	5,800	6,284	9,284	12,672
Cost Per Rider	$ 7.50	$ 7.00	$ 7.00	$ 7.00	$ 7.00
Maintenance Total Bus / FT Driver Miles	40,405	42,500	37,561	53,000	56,500
Maintenance Total Bus / PT Driver Miles	31,000	33,000	37,141	48,500	52,500
Total Preventive Maintenance Cost	$ 800	$ 1,000	$ 1,000	$ 1,800	$ 2,600
Total Repair Maintenance Cost	$ 2,063	$ 2,200	$ 3,093	$ 3,267	$ 7,156
Total Fuel Cost	$ 9,857	$ 11,200	$ 18,712	$ 19,500	$ 20,400

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN 2008:

The salary for the Transit Coordinator/driver position is half Transit and half Road Department. The Road Department is requiring that the money for that position be used somewhere else in the Public Works field. There is computer support required at Fleet Maintenance and if that money can be split, half Transit/Fleet Maintenance, then the Transit Coordinator/Driver could give Fleet Maintenance the computer support that is required.

Transport Expenditures



HISTORICAL INFORMATION AND 2008 APPROVED DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries Total	$ 44,887	$ 47,476	$ 46,792	$ 59,879	$ 48,634	$ 69,228	$ 9,349	15.61%
Benefits Total	$ 15,758	$ 15,390	$ 19,366	$ 24,332	$ 23,472	$ 27,963	$ 3,631	14.92%
Operating Expenditures Total	$ 31,819	$ 26,464	$ 25,964	$ 37,723	$ 22,977	$ 33,804	$ (3,919)	-10.39%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Capital Outlay Total	$ -	$ 9,900	$ -	$ -	$ -	$ -	$ -	-
Transport Total	$ 92,464	$ 99,230	$ 92,122	$ 121,934	$ 95,083	$ 130,995	$ 9,061	7.43%

TRANSPORT'S FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 15.61% or $9,349 increase in salaries primarily due to:
  - 3% retroactive Cost of Living Adjustment given in May, 2007.
  - Moving employee from Buildings and Grounds to Transport full-time.
  - Implementation of wage and salary study results.
- 14.92% or $3,631 increase in benefits primarily due to:
  - Increases in Medicare, FICA, and retirement that relate to salary increases.
  - Moving employee from Buildings and Ground to Transport.
- Total increase of 7.43% or $9,061.

ADDITIONAL STAFF REQUESTED: One (1) part-time substitute bus driver.

CAPITAL REQUESTS: **NONE.**

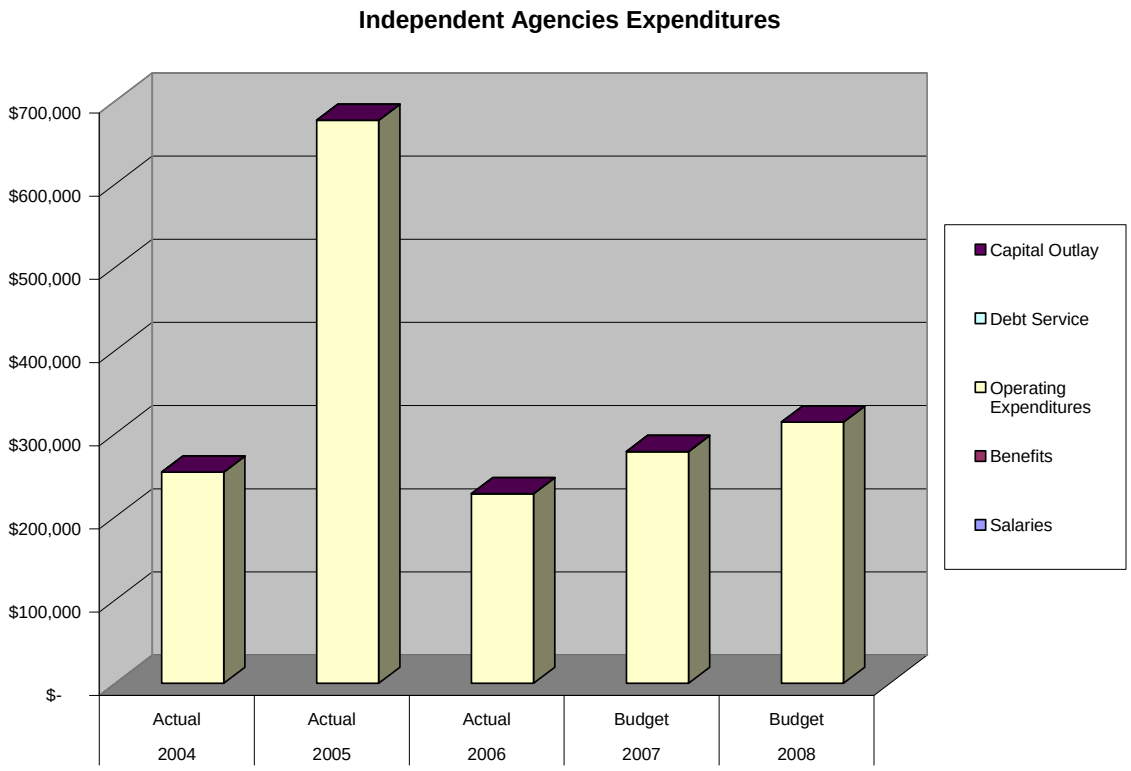
INDEPENDENT AGENCIES

The FY 2008 Budget includes $318,870 in General Fund funding for Independent Agencies or 0.89% of the total General Fund Operating Budget. This is a 12.74% or $35,477 increase over FY07 approved budget. This is primarily due to an increase of $35,225 being dedicated to funding a school nurse through the Health Department.

The following agencies are included in this approved budget:

Piedmont Regional Library and Municipality Libraries
Department of Family and Children's Services
North Georgia Mental Health / Jackson Creative
Forestry Commission
Jackson County Chamber of Commerce
Certified Literate Community Program
Peace Place
Boys and Girls Club

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Grant in Aid-Piedmont Regional Library	$ 75,000	$ 75,000	$ 75,000	$ 27,123	$ 77,877	$ 27,123	$ -	0.00%
Grant in Aid-Commerce Library	-	-	-	16,096	16,096	16,096	-	0.00%
Grant in Aid-Jefferson Library	-	-	-	14,736	14,736	14,736	-	0.00%
Grant in Aid-Maysville Library	-	-	-	4,344	4,344	4,344	-	0.00%
Grant in Aid-Nicholson Library	-	-	-	4,586	4,586	4,586	-	0.00%
Grant in Aid-Braselton Library	-	-	-	6,072	6,072	6,072	-	0.00%
Grant in Aid-Pendergrass Library	-	-	-	2,619	2,619	2,619	-	0.00%
Grant in Aid-Talmo Regional Library	-	-	-	1,924	1,924	1,924	-	0.00%
Other Professional Fees - Health Dept.	-	-	30,725	-	-	35,225	35,225	n/a
West Jackson Library Project	-	-	-	-	-		-	-
Postage - Health Dept	-	-	-	-	-	-	-	-
Supplies - Health Dept.	-	-	415	-	-	-	-	-
Grant in Aid-Jackson County Health Dept.	-	-	-	-	-	-	-	-
Repairs/Bldgs & Grnd - Health Dept.	-	61	7	-	-	-	-	-
Nonstructural Improvements - Health Dept.	-	-		-	-	-	-	-
Grant in Aid-DFACS	37,134	37,134	37,134	42,134	42,134	42,134	-	0.00%
Grant in Aid-NE GA Mental Health	12,045	12,045	12,045	12,045	12,045	12,045	-	0.00%
NE GA Mental Health - Insurance	-	-	-	-	-	-	-	-
NE GA Mental Health - Utilities	-	-	-	-	-	-	-	-
NE GA Mental Health - Water & Sewer	1,200	1,200	1,263	1,268	1,268	1,270	2	0.16%
NE GA Mental Health - Repairs/Bldgs	35	28	-	-	-	-	-	-
NE GA Mental Health - Nonstructural Impr.	825	-	-	-	-	-	-	-
Grant in Aid-Oconee River Soil & Water[1]	4,000	4,000	4,000	-	-	-	-	-
Jackson Creative Motor Fuel & Lubricants	3,661	3,661	3,661	3,661	3,661	3,661	-	0.00%
Grant in Aid-Subsidy-Jackson Creative	6,741	6,741	6,741	6,741	6,741	6,741	-	0.00%
Repairs/Bldgs & Grnds-Jackson Creative	250	-	56	-	-	250	250	-
Grant in Aid - Forestry Commission[2]	5,032	5,032	4,764	4,764	4,764	4,764	-	0.00%
Advertisements - Economic Development	-	-	-	-	-	-	-	-
Travel Expenditures - Economic Development	-	-	-	-	-	-	-	-
Legal - Economic Development	19,950	9,554	12,633	-	-	-	-	-
Conferences & Training - Economic Dev.	-	-	-	-	-	-	-	-
Auditing - Economic Development	2,248	3,200	5,450	-	-	-	-	-
Dues - Economic Development	700	-	-	-	-	-	-	-
Other Professional Fees - Economic Dev.	-	-	-	-	-	-	-	-
Chamber of Commerce-Operating - Ec. Dev.	53,943	41,443	41,443	60,000	60,000	60,000	-	0.00%
Miscellaneous - Economic Development	-	-	11,428	40,000	40,000	40,000	-	0.00%
Incentive Package - Economic Development	800	447,500	-	-	-	-	-	-
Keep Jackson County Beautiful	-	-	-	-	-		-	-
Certified Literate Community Program	10,280	10,280	10,280	10,280	10,280	10,280	-	0.00%
Peace Place Program	10,000	10,000	10,000	10,000	10,000	10,000	-	0.00%
Boys and Girls Club	10,000	10,000	10,000	10,000	10,000	10,000	-	0.00%
Hospital Authority - Legal	-	-	-	-	-		-	-
Total Independent Agencies	**$ 253,844**	**$ 676,879**	**$ 277,044**	**$ 278,393**	**$ 329,147**	**$ 313,870**	**$ 35,477**	**12.74%**



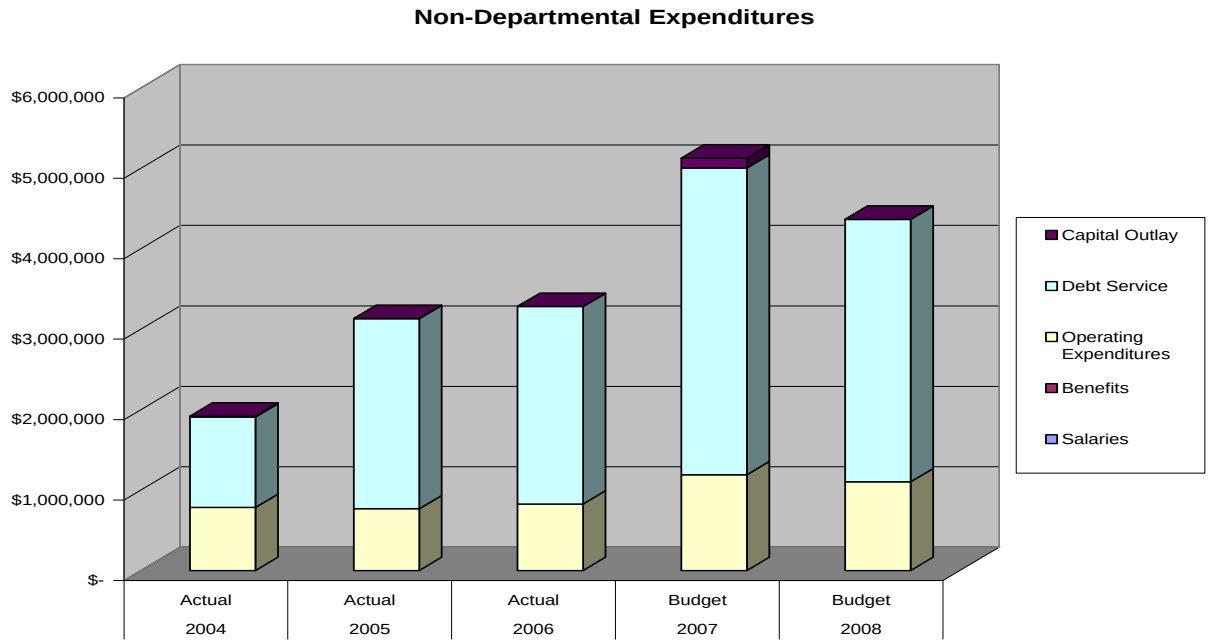
***INDEPENDENT AGENCIES FY08 BUDGET HIGHLIGHTS*:** **NONE**

NON - DEPARTMENTAL

Non-Departmental includes responsibilities and associated expenditures not related to any one department, general governmental costs, expenditures budgeted for but not yet allocated to a specific department or project, and the government's operating contingency. The Finance Director develops the Non-Departmental Budget. The total proposed FY08 Non-Departmental budget is $4,364,978 or 12.6% of the total FY07 General Fund Budget. This is a decrease of 14.88% or $763,304 compared to the FY 2007 budget and is primarily due to a reduction in debt service and contingency.

HISTORICAL INFORMATION AND 2008 APPROVED DEPARTMENTAL BUDGET

OBJECT OF EXPENDITURE	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Operating Expenditures Total	$ 784,934	$ 767,530	$ 986,517	$ 1,191,565	$ 1,189,496	$ 1,103,659	$ (87,906)	-7.38%
Total Debt Service	$ 1,123,329	$ 2,364,021	$ 2,454,003	$ 3,811,717	$ 3,811,717	$ 3,261,319	$ (550,398)	-14.44%
Total Capital Outlay	$ 10,685	$ -	$ 182,416	$ 125,000	$ 125,000	$ -	$ (125,000)	-100.00%
Total Non-Departmental	$ 1,918,948	$ 3,131,551	$ 3,622,936	$ 5,128,282	$ 5,126,213	$ 4,364,978	$ (763,304)	-14.88%



NON-DEPARTMENTAL FY08 BUDGET HIGHLIGHTS:

- Costs in the General Fund Non-Departmental Budget for FY 2007 include:
  - $338,486 for the maintenance and operation of the County Administration Building, an increase of 6.34% or $20,185.
  - $48,162 for General Administrative dues, an increase of 40.03% or $13,768.
  - $93,830 for Street Lighting, an increase of 369.15% or $73,830 due to an increase in the number of subdivisions with lighting provision until process improvements can decrease this amount for FY 2009.
  - $106,084 for Contingency, $204,131 decrease from the FY 2007 budget.
  - $3,261,319 for debt service related to the Commerce sewage expansion, new Judicial Facility, and capital leasing costs of vehicles and equipment, a decrease of $550,398 or 14.44%.

OTHER FINANCING USES

MISSION:

The Other Financing Uses Budget includes transfers from one fund to another. Transfers from the General Fund to other funds are to provide additional financial support for the operations and programs within those funds or to meet legal requirements. Transfers between other funds are typically the reimbursement of the cost for support provided by another fund or to meet legal requirements. The total proposed FY08 Transfers Out budget is $6,033,222 or 17.35% of the total proposed FY08 General Fund Budget. This category has increased 66.55% or $2,410,819 over the approved FY07 General Fund Budget. This is primarily due to an increase in Ambulance of 23.98% or $392,750, $276,280 for the transfer station, and most significantly a transfer out to the Water Authority to finance the Bear Creek Reservoir at $1,618,176.

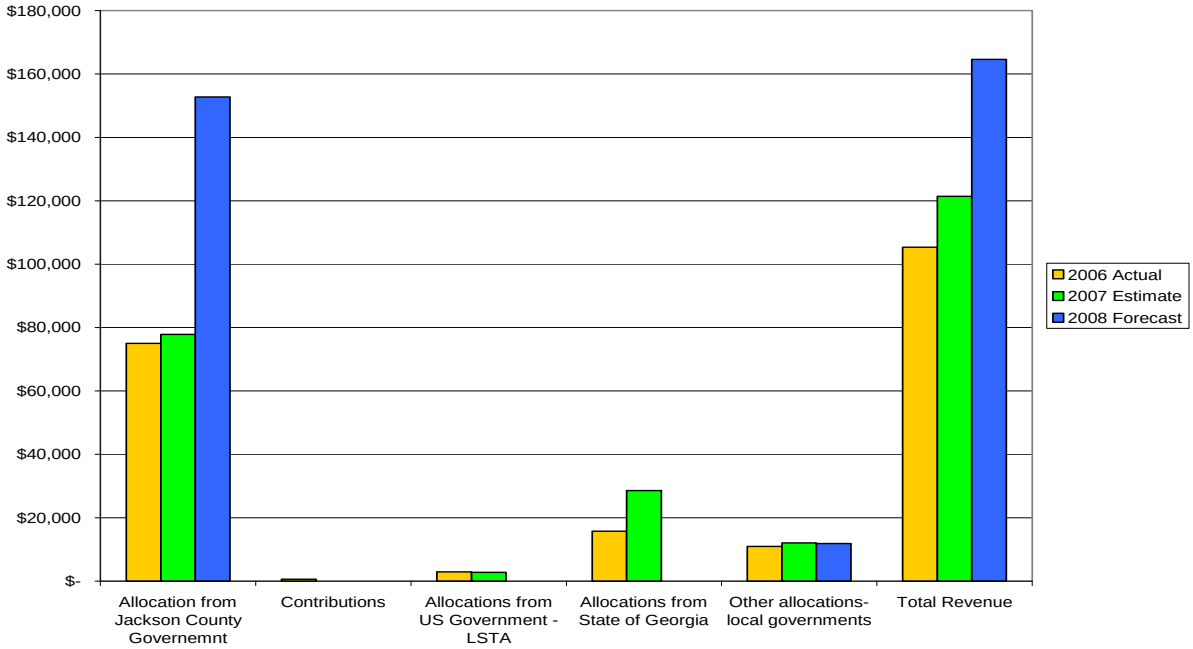
BUDGET HIGHLIGHTS:

The FY08 Budget includes the following transfers:

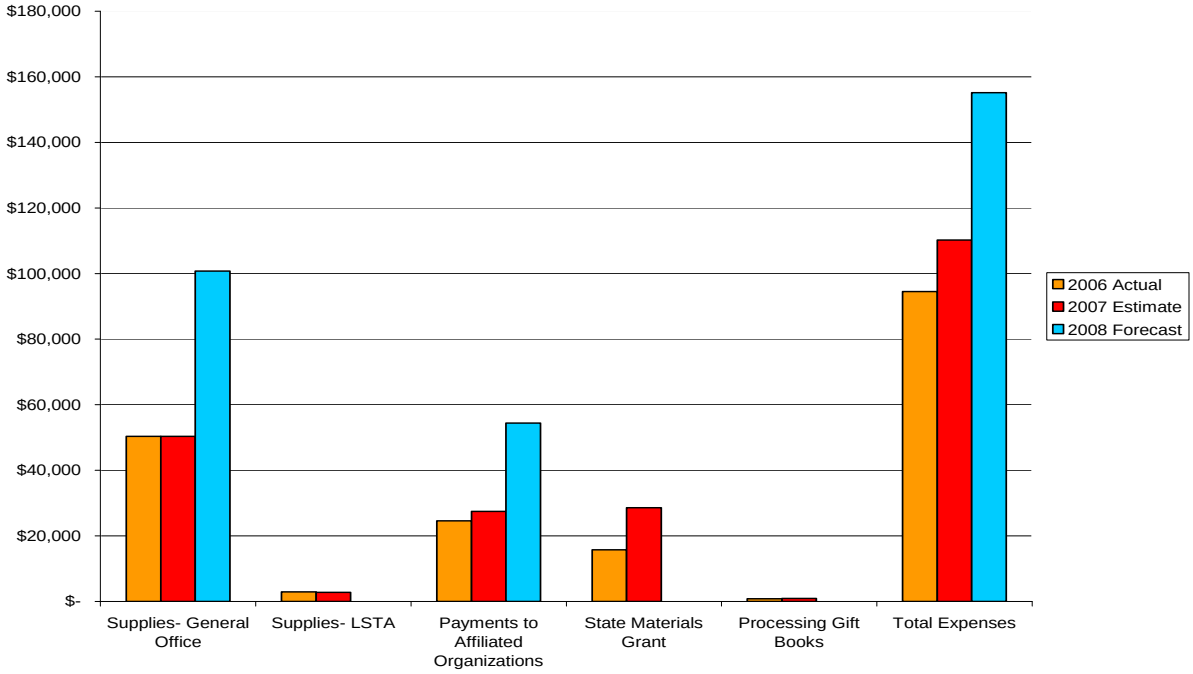
	FY08 Budget
General Fund to:	
Special Revenue Funds:	
E911	$ 603,597
Senior Center	297,598
Parks & Recreation	727,482
Ambulance Service	2,030,683
Keep Jackson County Beautiful	27,733
Emergency Management Agency	69,756
Capital Projects Funds:	
Roads & Bridges	95,000
Enterprise Funds:	
Transfer Station	276,280
Debt Service Fund	156,357
Component Units:	
Water Authority	1,618,176
Airport Enterprise Fund	15,000
Health Department	115,560
Total Operating Transfer:	$6,033,222

PIEDMONT REGIONAL LIBRARY

Mission: Provide organized access to information and services for citizens of Banks, Barrow, and Jackson Counties in order to meet their educational, informational, recreational, and cultural needs. The target population of the library system's constituency is 135,000 people.



REVENUES

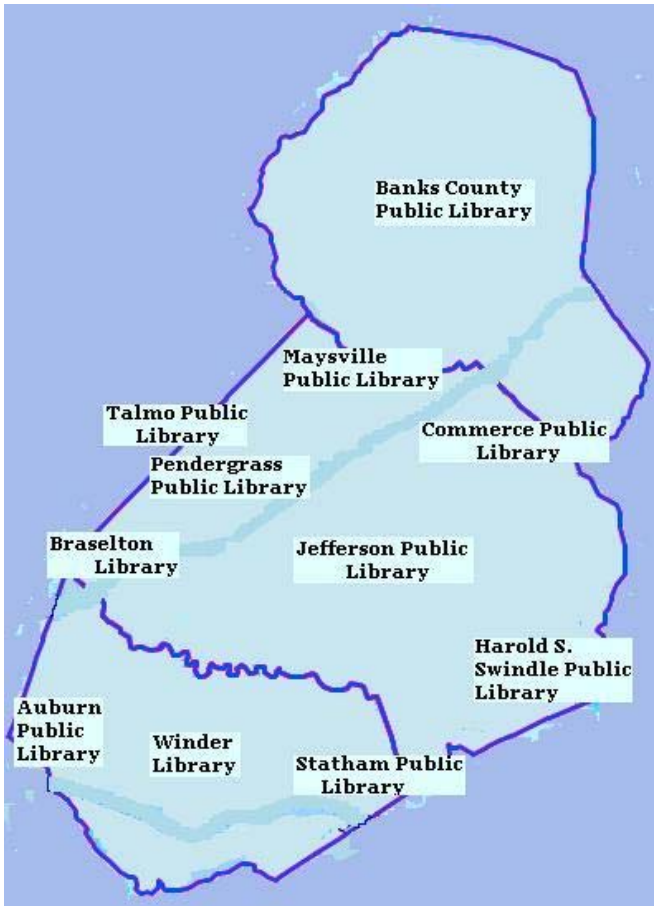


EXPENDITURES

HISTORICAL INFORMATION 2008 DEPARTMENTAL BUDGET

	2006 Actual	2007 Estimate	2008 Forecast
Allocation from Jackson County Governemnt	75,000	77,877	152,754
Contributions	606	-	-
Allocations from US Government - LSTA	2,959	2,800	-
Allocations from State of Georgia	15,745	28,581	-
Other allocations- local governments	11,000	12,100	11,880
Total Revenue	**105,310**	**121,358**	**164,634**

	2006 Actual	2007 Estimate	2008 Forecast
Supplies- General Office	50,377	50,377	100,754
Supplies- LSTA	2,959	2,800	-
Payments to Affiliated Organizations	24,623	27,500	54,465
State Materials Grant	15,745	28,581	-
Processing Gift Books	809	970	-
Total Expenses	**94,513**	**110,228**	**155,219**



COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 06 NAME: GEOGRAPHIC INFORMATION SYSTEMS [1]

OBJECT OF EXPENDITURE	NUMBER	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular	5106.0102	-	25,902	51,803	$ 51,803	n/a
Salaries - Part Time	5106.0103	-	2,791	18,720	18,720	-
Salaries - Overtime	5106.0105	-	-	-	-	-
Salaries Total		**$ -**	**$ 28,693**	**$ 70,523**	**$ 70,523**	**n/a**
Unemployment Insurance	5106.0108	-	$ 103	$ 155	$ 155	n/a
Medicare	5106.0109	-	399	1,023	1,023	n/a
FICA	5106.0110	-	1,705	4,372	4,372	n/a
Retirement	5106.0111	-	-	3,626	3,626	n/a
Health Insurance	5106.0111	-	4,751	11,968	11,968	n/a
Workers' Compensation Insurance	5106.0112	-	-	56	56	n/a
Benefits Total		**$ -**	**$ 6,958**	**$ 21,200**	**$ 21,200**	**n/a**
Personal Services Total		**$ -**	**$ 35,651**	**$ 91,723**	**$ 91,723**	**n/a**
Books and Periodicals	5106.0219	$ -	$ -	$ 1,000	$ 1,000	n/a
Postage	5106.0224	-	-	400	400	n/a
General Operating Supplies	5106.0225	-	197	10,000	10,000	n/a
Advertisements	5106.0226	-	408	3,000	3,000	n/a
Specialty Supplies	5106.0227	-	136	-	-	n/a
Hardware/Operating Supply	5106.0241	-	-	-	-	n/a
Fuel & Lubricants	5106.0243	-	-	-	-	n/a
Pipe	5106.0256	-	-	-	-	n/a
Tires & Batteries	5106.0248	-	-	-	-	n/a
Small Tools	5106.0249	-	-	-	-	n/a
Travel Expenditures	5106.0307	-	-	2,000	2,000	n/a
Legal	5106.0308	-	-	-	-	n/a
Conferences & Training	5106.0309	-	990	4,000	4,000	n/a
Dues	5106.0318	-	120	750	750	n/a
Other Professional Fees[2]	5106.0320	-	65	10,000	10,000	n/a
Rewards & Damages	5106.0321	-	-	-	-	n/a
Communications	5106.0326	-	244	2,000	2,000	n/a
Maintenance Contracts	5106.0328	-	2,649	5,500	5,500	n/a
Property & Liability Insurance	5106.0330	-	-	1,000	1,000	n/a
Electricity	5106.0332	-	-	-	-	n/a
Natural Gas	5106.0333	-	-	-	-	n/a
Water & Sewerage	5106.0334	-	-	-	-	n/a
Miscellaneous	5106.0352	-	-	-	-	n/a
Repairs- Road Machinery	5106.0360	-	-	-	-	n/a
Repairs - Autos	5106.0361	-	-	-	-	n/a
Repairs-Buildings & Grounds	5106.0362	-	-		-	n/a
Operating Leases	5106.0367	-	638	-	-	n/a
Capitalized Computer Hardware	5106.0464	-	8,152	-	-	n/a
Software	5106.0466	-	15,958	1,000	1,000	n/a
Computer Hardware & Peripherals	5106.0468	-	17,770	-	-	n/a
Expendable Equipment	5106.0476	-	170	-	-	n/a
Geodetic Services	5106.0500	-	6,851	-	-	n/a
Operating Expenditures Total		**$ -**	**$ 54,348**	**$ 40,650**	**$ 40,650**	**n/a**
Debt Service - Principal		$ -	$ -	$ -	$ -	n/a
Debt Service - Interest		-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Geographic Information Systems Total		**$ -**	**$ 89,999**	**$ 132,373**	**$ 132,373**	**n/a**

(1) GIS Department was created in 2007 and falls under the Public Development departmental structure.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 10 NAME: GOVERNING BODY

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Elected Officials	5110.0101	$ 65,323	$ 65,353	$ 67,164	$ 66,385	$ 66,385	$ 66,386	$ 1	0.00%
Salaries - Regular	5110.0102	42,457	44,661	45,087	44,584	44,584	52,104	7,520	16.87%
Salaries - Part Time	5110.0103	-	-	-	-	-	-	-	-
Salaries - Overtime	5110.0105	1,452	1,870	1,079	-	-	-	-	-
Salaries Total		**$ 109,232**	**$ 111,884**	**$ 113,330**	**$ 110,969**	**$ 110,969**	**$ 118,490**	**$ 7,521**	**6.78%**
Unemployment Insurance	5110.0108	$ 207	$ 182	$ 159	$ 144	$ 144	$ 77	$ (67)	-46.28%
Medicare	5110.0109	1,420	1,494	1,483	1,609	1,609	1,718	109	6.77%
FICA	5110.0110	6,121	7,794	6,339	6,880	6,880	7,346	466	6.77%
Retirement	5110.0111	8,784	12,026	4,408	12,821	12,821	12,101	(720)	-5.61%
Health Insurance	5110.0112	35,754	34,696	37,185	33,001	33,001	35,510	2,509	7.60%
Workers' Compensation Insurance	5110.0113	1,254	1,230	1,271	1,294	1,294	1,359	65	5.00%
Benefits Total		**$ 53,540**	**$ 57,422**	**$ 50,845**	**$ 55,749**	**$ 55,749**	**$ 58,111**	**$ 2,362**	**4.24%**
Personal Services Total		**$ 162,772**	**$ 169,306**	**$ 164,175**	**$ 166,718**	**$ 166,718**	**$ 176,601**	**$ 9,883**	**5.93%**
Books & Periodicals	5110.0219	$ 357	$ 143	$ 150	$ 150	$ 150	$ 150	$ -	0.00%
Inventory Adjustment	5110.0220	7,126	-	1,862	-	-	-	-	-
Postage	5110.0224	1,470	574	228	250	250	265	15	6.00%
General Operating Supplies	5110.0225	1,990	5,588	3,649	5,000	5,000	5,000	-	0.00%
Advertisements	5110.0226	6,975	2,203	2,719	1,000	1,000	1,000	-	0.00%
Fuel & Lubricants	5110.0243	298	899	231	-	-	500	500	n/a
Tires & Batteries	5110.0248	-	1	220	-	-	-	-	-
Travel Expenditures[1]	5110.0307	10,682	6,931	4,778	3,500	3,500	3,500	-	0.00%
Legal	5110.0308	65,099	105,215	78,486	167,874	167,874	175,000	7,126	4.24%
Conferences & Training[1]	5110.0309	19,262	15,359	15,877	20,000	20,000	20,000	-	0.00%
Dues[2]	5110.0318	3,476	1,256	1,978	1,900	1,900	1,900	-	0.00%
Other Professional Fees	5110.0320	26,519	46,680	32,129	30,000	30,000	30,000	-	0.00%
Damages, Rewards, Indemnities	5110.0321	-	-	-	-	-	-	-	-
Communications	5110.0326	1,074	6,029	3,233	2,700	2,700	2,700	-	0.00%
Maintenance Contracts[3]	5110.0328	769	4,630	5,332	7,309	7,309	7,309	-	0.00%
Property & Liability Insurance	5110.0330	31,722	23,809	-	-	-	-	-	-
Uniforms	5110.0337	-	-	-	-	-	-	-	-
Miscellaneous	5110.0352	7,063	124	(2,926)	-	-	-	-	-
Repairs - Autos	5110.0361	337	204	21	-	-	-	-	-
Operating Leases[4]	5110.0367	645	1,677	1,419	1,548	1,548	1,548	-	0.00%
Issuance Costs	5110.0385	9,925	-	-	-	-	-	-	-
Software	5110.0466	1,209	-	177	-	-	-	-	-
Computer Hardware & Peripherals	5110.0468	21,688	-	4,608	-	-	-	-	-
Expendable Equipment	5110.0476	130	-	964	-	-	-	-	-
Operating Expenditures Total		**$ 217,816**	**$ 221,322**	**$ 155,135**	**$ 241,231**	**$ 241,231**	**$ 248,872**	**$ 7,641**	**3.17%**
Debt Service - Principal	5110.0477	$ 503,061	$ -	$ -	$ -	$ -	$ -	$ -	-
Debt Service - Interest	5110.0478	30,699	-	-	-	-		-	-
Debt Service Total		**$ 533,760**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Capital Outlay		**$ 63,073**	**$ 12,255**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Governing Body Total		**$ 977,421**	**$ 402,883**	**$ 319,310**	**$ 407,949**	**$ 407,949**	**$ 425,473**	**$ 17,524**	**4.30%**

(1) #0307 & #0309 - ACCG Legislative Conference, Leadership Training Sessions and Annual Convention.
(2) #0318 - Oconee River Soil & Water Conservation, NACo, Assoc. of Co. Clerks, GGFOA, CABA, JABA, Chamber of Commerce.
(3) #0328 - $3,110 for DECA Voice Recording, $1,795 for Laser Fiche, and $2,404 for Municipal Code .
(4) #0367 - Color Laser Printer = $129.00 per month

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 07 NAME: COUNTY MANAGER

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular	5107.0102	$ 153,136	$ 121,569	$ 128,756	$ 127,964	$ 127,964	$ 141,504	$ 13,540	10.58%
Salaries - Part Time	5107.0103	-	-	2,453	-	-	-	-	-
Salaries - Overtime	5107.0105	634	1,018	272	-	-	-	-	-
Salaries Total		**$ 153,770**	**$ 122,587**	**$ 131,481**	**$ 127,964**	**$ 127,964**	**$ 141,504**	**$ 13,540**	**10.58%**
Unemployment Insurance	5107.0108	$ 413	$ 624	$ 507	$ 364	$ 364	$ 155	$ (209)	-57.50%
Medicare	5107.0109	2,185	1,757	1,859	1,855	1,855	2,052	197	10.62%
FICA	5107.0110	7,510	7,515	7,936	7,934	7,934	8,773	839	10.57%
Retirement	5107.0111	9,869	7,252	14,961	11,476	11,476	11,320	(156)	-1.36%
Health Insurance	5107.0112	9,482	4,045	7,326	11,259	11,259	6,288	(4,971)	-44.15%
Workers' Compensation Insurance	5107.0113	249	203	211	215	215	226	11	5.00%
Benefits Total		**$ 29,708**	**$ 21,396**	**$ 32,800**	**$ 33,103**	**$ 33,103**	**$ 28,813**	**$ (4,290)**	**-12.96%**
Personal Services Total		**$ 183,478**	**$ 143,983**	**$ 164,281**	**$ 161,067**	**$ 161,067**	**$ 170,317**	**$ 9,250**	**5.74%**
Books and Periodicals	5107.0219	$ 536	$ 251	$ 227	$ 300	$ 300	$ 350	$ 50	16.67%
Postage	5107.0224	158	155	187	250	250	250	-	0.00%
General Operating Supplies	5107.0225	1,129	2,881	1,238	750	750	1,200	450	60.00%
Advertisements	5107.0226	-	605	18	-	-	-	-	-
Specialty Supplies	5107.0227	-	-	-	-	-	-	-	-
Fuel & Lubricants	5107.0243	-	-	171	-	-	-	-	-
Tires & Batteries	5107.0248	-	-	-	-	-	-	-	-
Vehicle Allowance	5107.0305	-	-	-	6,000	6,000	6,000	-	0.00%
Relocation Expenditures	5107.0306	-	10,000	-	-	-	-	-	-
Travel Expenditures[1]	5107.0307	7,276	5,882	8,510	2,400	2,400	5,000	2,600	108.33%
Legal	5107.0308	-	-	-	-	-	-	-	-
Conferences & Training[1]	5107.0309	4,968	1,777	3,392	4,000	4,000	4,000	-	0.00%
Accounting	5107.0314	-	-	-	-	-	-	-	-
Auditing	5107.0315	-	-	-	-	-	-	-	-
Dues[2]	5107.0318	1,907	1,108	1,488	1,510	1,510	1,500	(10)	-0.66%
Other Professional Fees	5107.0320	-	225	2,878	4,600	4,600	5,000	400	8.70%
Communications	5107.0326	1,132	1,498	1,547	1,500	1,500	1,500	-	0.00%
Maintenance Contracts[3]	5107.0328	-	456	1,850	1,600	1,600	1,600	-	0.00%
Property & Liability Insurance	5107.0330	-	1,552	-	-	-	-	-	-
Uniforms	5107.0337	-	-	-	-	-	-	-	-
Rent	5107.0338	-	-	-	-	-	-	-	-
Miscellaneous	5107.0352	200	-	-	-	-	-	-	-
Repairs - Autos	5107.0361	-	-	78	-	-	-	-	-
Operating Leases	5107.0367	-	-	-	-	-	-	-	-
Software	5107.0466	1,096	413	597	-	-	-	-	-
Computer Hardware & Peripherals	5107.0468	792	30	-	-	-	-	-	-
Expendable Equipment	5107.0476	-	-	-	-	-	-	-	-
Operating Expenditures Total		**$ 19,194**	**$ 26,833**	**$ 22,181**	**$ 22,910**	**$ 22,910**	**$ 26,400**	**$ 3,490**	**15.23%**
Debt Service - Principal	5107.0477	$ 37,925	$ -	$ -	$ -	$ -	$ -	$ -	-
Debt Service - Interest	5107.0478	-	-	-	-	-	-	-	-
Debt Service Total		**$ 37,925**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
County Manager Total		**$ 240,597**	**$ 170,816**	**$ 186,462**	**$ 183,977**	**$ 183,977**	**$ 196,717**	**$ 12,740**	**6.92%**

(1) #0307 & #0309 - GCCMA Spring and Fall Conferences, ACCG Annual Meeting.
(2) #0318 - Dues to GCCMA, ICMA, Rotary
(3) #0328 - Duplicating Products.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 08 NAME: FINANCIAL ADMINISTRATION

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular	5108.0102	$ 258,833	$ 229,081	$ 247,293	$ 314,303	$ 314,303	$ 330,748	$ 16,445	5.23%
Salaries - Part Time	5108.0103	38	-	127	-	-	-	-	-
Salaries - Overtime	5108.0105	1,453	1,351	2,223	-	-	-	-	-
Salaries Total		**$ 260,324**	**$ 230,432**	**$ 249,643**	**$ 314,303**	**$ 314,303**	**$ 330,748**	**$ 16,445**	**5.23%**
Benefits Total		**$ 67,324**	**$ 75,431**	**$ 89,934**	**$ 96,642**	**$ 96,642**	**$ 112,726**	**16,084**	**16.64%**
Personal Services Total		**$ 327,648**	**$ 305,863**	**$ 339,577**	**$ 410,945**	**$ 410,945**	**$ 443,474**	**$ 32,529**	**7.92%**
Books and Periodicals	5108.0219	$ 985	$ 646	$ 352	$ 270	$ 270	$ 270	$ -	0.00%
Postage	5108.0224	6,312	2,869	3,504	3,500	3,500	4,020	520	14.86%
General Operating Supplies	5108.0225	15,746	7,144	7,166	8,500	8,500	8,750	250	2.94%
Advertisements	5108.0226	150	-	-	-	-	-	-	-
Specialty Supplies	5108.0227	191	-	-	-	-	-	-	-
Fuel & Lubricants	5108.0243	-	-	-	-	-	-	-	-
Tires & Batteries	5108.0248	-	-	-	-	-	-	-	-
Travel Expenditures[1]	5108.0307	4,160	3,762	1,466	2,200	2,200	2,800	600	27.27%
Legal	5108.0308	130	(707)	1,102	-	-	-	-	-
Conferences & Training[1]	5108.0309	11,081	8,497	3,168	3,000	3,000	4,000	1,000	33.33%
Accounting	5108.0314	-	-	3,813	-	-	-	-	-
Auditing	5108.0315	102,728	65,778	78,943	72,000	72,000	95,250	23,250	32.29%
Dues [2]	5108.0318	625	430	440	430	430	450	20	4.65%
Other Professional Fees	5108.0320	10,655	579	1,261	-	-	-	-	n/a
Communications	5108.0326	165	415	-	-	-	640	640	-
Maintenance Contracts[3]	5108.0328	8,249	13,897	21,291	20,937	20,937	32,302	11,365	54.28%
Property & Liability Insurance	5108.0330	-	1,242	-	-	-	-	-	-
Uniforms	5108.0337	-	-	-	-	-	-	-	-
Miscellaneous	5108.0352	1,005	500	300	-	-	-	-	n/a
Repairs - Autos	5108.0361	-	-	-	-	-	-	-	-
Operating Leases[4]	5108.0367	868	1,612	1,364	1,488	1,488	2,736	1,248	83.87%
Software	5108.0466	10,151	5,312	483	-	-	-	-	-
Computer Hardware & Peripherals	5108.0468	7,125	2,193	8,889	-	-	-	-	-
Expendable Equipment	5108.0476	3,495	-	149	-	-	-	-	-
Operating Expenditures Total		**$ 183,821**	**$ 114,169**	**$ 133,691**	**$ 112,325**	**$ 112,325**	**$ 151,218**	**$ 38,893**	**34.63%**
Debt Service - Principal	5108.0477	$ 12,849	$ 6,513	$ -	$ -	$ -	$ -	$ -	-
Debt Service - Interest	5108.0478	570	-	-	-	-	-	-	-
Debt Service Total		**$ 13,419**	**$ 6,513**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	-
Capital Outlay		**$ 7,937**	**$ 5,380**	**$ 6,620**	**$ -**	**$ -**	**$ -**	$ -	-
Financial Admin. Total		**$ 532,825**	**$ 431,925**	**$ 479,888**	**$ 523,270**	**$ 523,270**	**$ 594,692**	**$ 71,422**	**13.65%**

(1) #0307 and #0309 includes classes required to maintain finance certifications for 4 employees and funds for 4 persons to attend GGFOA annual conference to maintain certification as financial officers.

(2) #0318 - Georgia Government Financial Officers Association - GGFOA

(3) #0328 - Includes Harris Financial System = $12,292, Kronos Payroll System = $16,365 (amount may increase due to account service changes), Las Trial Balance = $500, and Duplicating Products = $1,645.

(4) #0367 - 1 Color Laser Printer at $228.00 per month

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 09 NAME: HUMAN RESOURCES

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular	5109.0102	$ 52,074	$ 41,811	$ 82,931	$ 89,168	$ 89,168	$ 130,572	$ 41,404	46.43%
Salaries - Part Time	5109.0103	34,018	24,305	1,539	-	-	-	-	-
Salaries - Overtime	5109.0105	1,350	1,263	874	-	-	-	-	-
Salaries Total		**$ 87,442**	**$ 67,379**	**$ 85,344**	**$ 89,168**	**$ 89,168**	**$ 130,572**	**$ 41,404**	**46.43%**
Unemployment Insurance	5109.0108	$ 1,165	$ 663	$ 318	$ 287	$ 287	$ 232	$ (55)	-19.15%
Medicare	5109.0109	1,076	945	1,217	1,293	1,293	1,893	600	46.40%
FICA	5109.0110	5,577	4,039	5,202	5,528	5,528	8,095	2,567	46.44%
Retirement	5109.0111	7,559	10,161	9,111	11,837	11,837	9,970	(1,867)	-15.77%
Health Insurance	5109.0112	4,806	5,171	10,170	11,019	11,019	17,956	6,937	62.95%
Workers' Compensation Insurance	5109.0113	191	202	209	213	213	224	11	5.16%
Medicare Supplements	5109.0114	22,433	21,630	-	-	6,100	-	-	-
Benefits Total		**$ 42,807**	**$ 42,811**	**$ 26,227**	**$ 30,177**	**$ 36,277**	**$ 38,370**	**8,193**	**27.15%**
								-	
Personal Services Total		**$ 130,249**	**$ 110,190**	**$ 111,571**	**$ 119,345**	**$ 125,445**	**$ 168,942**	**$ 49,597**	**41.56%**
								-	
Books and Periodicals	5109.0219	$ -	$ 75	$ 86	$ 150	$ 150	$ 150	$ -	$ -
Postage	5109.0224	372	270	386	500	500	500	-	0.00%
General Operating Supplies	5109.0225	2,369	1,014	2,811	3,000	3,000	3,500	500	16.67%
Advertisements	5109.0226	-	45	3,389	5,000	5,000	5,000	-	-
Fuel & Lubricants	5109.0243	-	-	-	-	-	-	-	-
Tires & Batteries	5109.0248	-	-	-	-	-	-	-	-
Travel Expenditures	5109.0307	2,535	219	1,434	2,000	2,000	2,500	500	25.00%
Legal	5109.0308	4,500	11,887	21,632	-	32,247	-	-	-
Conferences & Training	5109.0309	1,624	677	955	2,500	2,500	2,500	-	-
Professional Development	5109.0310	-	-	-	54,700	54,700	20,000	(34,700)	(1)
Accounting	5109.0314	-	-	816	-	-	-	-	-
Auditing	5109.0315	-	-	158	-	-	-	-	-
Dues	5109.0318	240	290	190	400	400	300	(100)	(0)
Other Professional Fees	5109.0320	2,906	11,033	18,260	1,000	2,031	3,000	2,000	200.00%
Communications	5109.0326	373	-	-	-	-	-	-	-
Maintenance Contracts	5109.0328	-	-	-	-	-	-	-	-
Property & Liability Insurance	5109.0330	-	1,397	-	-	-	-	-	-
Miscellaneous	5109.0352	395	-	-	-	-	-	-	-
Repairs - Autos	5109.0361	-	-	-	-	-	-	-	-
Operating Leases	5109.0367	-	-	-	-	-	3,120	3,120	-
Software	5109.0466	-	-	-	-	9,823	-	-	-
Computer Hardware & Peripherals	5109.0468	1,090	60	256	-	-	-	-	-
Expendable Equipment	5109.0476	5,211	-	-	-	-	-	-	-
Operating Expenditures Total		**$ 21,615**	**$ 26,967**	**$ 50,373**	**$ 69,250**	**$ 112,351**	**$ 40,570**	**$ (28,680)**	**-41.42%**
								-	
Debt Service - Principal	5109.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Debt Service - Interest	5109.0478	-	-	-	-	-	-	-	-
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-	-
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-	-
Human Resources Total		**$ 151,864**	**$ 137,157**	**$ 161,944**	**$ 188,595**	**$ 237,796**	**$ 209,512**	**$ 20,917**	**11.09%**

Operating Leases - $260/mo. for lease on copier

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 13 NAME: INFORMATION TECHNOLOGY

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular	5113.0102	$ 103,519	$ 131,214	$ 124,925	$ 161,115	$ 161,115	$ 278,701	$ 117,586	72.98%
Salaries - Part Time	5113.0103	2,323	-	-	-	-	-	-	-
Salaries - Overtime	5113.0105	147	-	-	-	-	-	-	-
Salaries - On-call Pay	5113.0106	-	-	-	-	-	-	-	-
Salaries Total		**$ 105,989**	**$ 131,214**	**$ 124,925**	**$ 161,115**	**$ 161,115**	**$ 278,701**	**$ 117,586**	**72.98%**
Unemployment	5113.0108	413	728	586	431	431	387	$ (44)	-10.27%
Medicare	5113.0109	1,671	1,920	1,795	2,336	2,336	4,041	1,705	72.99%
FICA	5113.0110	6,168	8,210	7,675	9,989	9,989	17,279	7,290	72.98%
Retirement	5113.0111	2,111	4,326	3,673	8,800	8,800	7,250	(1,550)	-17.61%
Health Insurance	5113.0112	10,902	21,841	10,716	16,725	16,725	29,958	13,233	79.12%
Workers' Compensation Insurance	5113.0113	5	200	1,229	1,251	1,251	1,314	63	5.00%
Benefits Total		**$ 21,270**	**$ 37,225**	**$ 25,674**	**$ 39,532**	**$ 39,532**	**$ 60,228**	**$ 20,696**	**52.35%**
Personal Services Total		**$ 127,259**	**$ 168,439**	**$ 150,599**	**$ 200,647**	**$ 200,647**	**$ 338,929**	**$ 138,282**	**68.92%**
Books and Periodicals	5113.0219	$ -	$ -	$ 495	$ 500	$ 162	$ 300	$ (200)	-40.00%
Postage	5113.0224	286	-	91	100	130	100	-	0.00%
General Operating Supplies	5113.0225	3,525	4,702	1,374	2,000	1,730	3,000	1,000	50.00%
Advertisements	5113.0226	149	408	-	-	-	-	-	-
Specialty Supplies	5113.0227	1,337	-	-	-	-	-	-	-
Fuel & Lubricants	5113.0243	-	-	-	-	-	-	-	-
Tires & Batteries	5113.0248	-	-	-	-	-	-	-	-
Travel Expenditures	5113.0307	2,052	1,879	512	1,500	-	2,000	500	33.33%
Legal	5113.0308	-	-	438	-	-	-	-	-
Conferences & Training	5113.0309	-	886	150	5,000	3,079	7,000	2,000	40.00%
Accounting	5113.0314	-	-	-	-	-	-	-	-
Auditing	5113.0315	-	-	-	-	-	-	-	-
Dues	5113.0318	-	150	-	-	-	-	-	-
Other Professional Fees	5113.0320	33,548	12,338	30,209	10,000	571	10,000	-	0.00%
LAN/WAN Connectivity	5113.0325	3,556	10,248	10,810	10,500	10,205	59,940	49,440	470.86%
Communications	5113.0326	11,945	2,078	2,902	2,500	2,520	4,900	2,400	96.00%
Maintenance Contracts/Software[1]	5113.0328	-	7,102	63,224	104,586	104,586	113,000	8,414	8.05%
Property & Liability Insurance	5113.0330	-	1,397	-	-	-	-	-	-
Miscellaneous	5113.0352	-	-	-	-	-	-	-	-
Repairs - Autos	5113.0361	-	-	-	-	-	-	-	-
Operating Leases	5113.0367	-	-	-	-	-	-	-	-
Capitalized Computer Hardware	5113.0464	-	-	-	-	-	-	-	-
Capitalized Computer Software	5113.0465	-	-	-	-	-	-	-	-
Software	5113.0466	14,668	7,996	17,247	30,000	30,000	35,000	5,000	16.67%
Computer Hardware & Peripherals[2]	5113.0468	142	3,758	12,738	103,000	103,000	103,000	-	0.00%
Expendable Equipment	5113.0476	190	764	3,345	1,800	2,784	3,000	1,200	66.67%
Local Area Network Infrastructure	5113.0500	148,851	-	-	10,000	7,726	10,000	-	0.00%
Website Development	5113.0501	-	-	-	-	47,600	20,000	20,000	n/a
Operating Expenditures Total		**$ 220,249**	**$ 53,706**	**$ 143,535**	**$ 281,486**	**$ 314,093**	**$ 371,240**	**$ 89,754**	**31.89%**
Debt Service - Principal	5113.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Debt Service - Interest	5113.0478	-	-	-	-	-	-	-	-
Debt Service Total		**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	**$ -**	-
Capital Outlay[3]		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Information Technology Total		**$ 347,508**	**$ 222,145**	**$ 294,134**	**$ 482,133**	**$ 514,740**	**$ 710,169**	**$ 228,036**	**47.30%**

(1) #0328 - Solarcom =$40,267; CDW Web sense = $6,503; LaserFiche = $5,000; Avotus Corp. = $900; Symantic = $1,600; Software Licensing = $38,000; Script Logic = $3,125; Support Desk = $1,500; UPS Powerware = $3,666; GFI = $750; Trend Micro = $4,743, Microsoft Technet Support = $1,200.

(2) #0468 - Includes replacement of 25 laptop and 35 desk top computers for various departments to meet scheduled replacement of four years.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 11 NAME: TAX ASSESSORS

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular	5111.0102	$ 275,444	$ 254,223	$ 267,635	$ 321,417	$ 321,417	$ 403,100	$ 81,683	25.41%
Salaries - Board of Assessors	5111.0103	7,765	10,666	10,666	9,425	9,425	11,000	1,575	16.71%
Salaries - BOE	5111.0104	-	-		-	-	-	-	-
Salaries - Overtime	5111.0105	312	257	13	-	-	-	-	-
Salaries Total		**$ 283,521**	**$ 265,146**	**$ 278,314**	**$ 330,842**	**$ 330,842**	**$ 414,100**	**$ 83,258**	**25.17%**
Unemployment Insurance	5111.0108	$ 2,466	$ 2,015	$ 2,012	$ 1,596	$ 1,596	$ 928	$ (668)	-41.84%
Medicare	5111.0109	4,018	3,699	3,871	4,797	4,797	6,004	1,207	25.16%
FICA	5111.0110	17,181	15,818	16,553	20,512	20,512	25,674	5,162	25.17%
Retirement	5111.0111	11,707	16,784	17,999	20,056	20,056	20,391	335	1.67%
Health Insurance	5111.0112	36,085	46,162	56,152	43,565	43,565	53,488	9,923	22.78%
Workers' Compensation Insurance	5111.0113	6,460	6,389	6,605	6,723	6,723	7,059	336	5.00%
Benefits Total		**$ 77,917**	**$ 90,867**	**$ 103,192**	**$ 97,249**	**$ 97,249**	**$ 113,544**	**$ 16,295**	**16.76%**
Personal Services Total		**$ 361,438**	**$ 356,013**	**$ 381,506**	**$ 428,091**	**$ 428,091**	**$ 527,644**	**$ 99,553**	**23.26%**
Books & Periodicals	5111.0219	$ 765	$ 672	$ 697	$ 765	$ 765	$ 765	$ -	0.00%
Purchase of Maps for Resale	5111.0221	5,438	2,751	1,320	-	-	-	-	-
Postage	5111.0224	6,007	6,742	7,481	8,000	8,000	8,500	500	6.25%
General Operating Supplies	5111.0225	9,653	6,912	6,675	9,500	9,500	9,500	-	0.00%
Advertisements	5111.0226	76	55	290	350	350	350	-	0.00%
Specialty Supplies	5111.0227	-	-	-	-	-	-	-	-
Fuel & Lubricants(5)	5111.0243	2,223	2,168	2,684	2,500	2,500	4,000	1,500	60.00%
Tires & Batteries	5111.0248	359	505	3	1,200	1,200	1,200	-	0.00%
Travel Expenditures	5111.0307	3,651	4,217	5,957	4,500	4,500	6,000	1,500	33.33%
Legal	5111.0308	12,370	10,831	4,302	5,000	5,000	5,000	-	0.00%
Conferences & Training(1)	5111.0309	7,988	7,873	11,321	8,500	8,500	11,000	2,500	29.41%
Accounting	5111.0314	-	-	-	-	-	-	-	-
Auditing & Penalties on Digest	5111.0315	-	-	-	-	-	-	-	-
Dues(2)	5111.0318	1,530	1,470	1,435	1,540	1,540	1,715	175	11.36%
Other Professional Fees(6)	5111.0320	18,235	8,739	47,687	7,500	7,500	7,500	-	0.00%
Communications	5111.0326	3,700	2,621	2,256	3,000	3,000	3,500	500	16.67%
Maintenance Contracts	5111.0328	-	85	1,868	-	-	2,000	2,000	n/a
Property & Liability Insurance	5111.0330	1,424	1,345	-	-	-	-	-	-
Uniforms	5111.0337	-	-	-	-	-	-	-	-
Miscellaneous	5111.0352	-	-	40	-	-	-	-	-
Repairs - Autos	5111.0361	597	2,581	787	1,100	1,100	1,500	400	36.36%
Operating Leases(4)	5111.0367	3,705	3,961	5,131	5,500	5,500	5,310	(190)	-3.45%
Mapping	5111.0368	-	2,770	21,111	5,000	5,000	-	(5,000)	-100.00%
Software(3)	5111.0466	265	400	400	-	-	2,349	2,349	n/a
Computer Hardware & Peripherals	5111.0468	2,344	1,208	2,305	-	-	-	-	n/a
Operating Expenditures Total		**$ 80,330**	**$ 67,906**	**$ 123,750**	**$ 63,955**	**$ 63,955**	**$ 70,189**	**$ 6,234**	**9.75%**
Debt Service - Principal	5111.0477	$ -	$ -	$ -	$ 11,686	$ 11,686	$ 12,391	$ 705	6.03%
Debt Service - Interest	5111.0478	-	-	-	1,598	1,598	885	(713)	-44.62%
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ 13,284**	**$ 13,284**	**$ 13,276**	**$ (8)**	**-0.06%**
Capital Outlay		**$ -**	**$ -**	**$ 27,123**	**$ -**	**$ -**	**$ -**	**$ -**	-
Tax Assessors Total		**$ 441,768**	**$ 423,919**	**$ 532,379**	**$ 505,330**	**$ 505,330**	**$ 611,109**	**$ 105,779**	**20.93%**

1) - 0309 Continued education and Training for new and current employees
2) - 0318 Membership for one in IAAO
3) - 0466 One additional ESRI license, displays soil types, timber, etc
4) - 0367 New 770 Ikon map copier 126.50/mo, Digital Copier $192/mo, Savin copier $124/mo
5) - 0243 More vehicles on road, (6) total

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 15 NAME: BOARD OF EQUALIZATION

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular	5115.0102	$ 3,225	$ 3,075	$ 3,150	$ 5,550	$ 5,550	$ 3,500	$ (2,050)	-36.94%
Salaries - Part Time	5115.0103	-	-		-	-		-	n/a
Salaries - BOE	5115.0104	-	-		-	-		-	n/a
Salaries - Overtime	5115.0105	-	-		-	-		-	n/a
Salaries Total		**$ 3,225**	**$ 3,075**	**$ 3,150**	**$ 5,550**	**$ 5,550**	**$ 3,500**	**$ (2,050)**	**-36.94%**
Unemployment Insurance	5115.0108	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Medicare	5115.0109	-	-	-	-	-	-	-	n/a
FICA	5115.0110	-	-	-	-	-	-	-	n/a
Retirement	5115.0111	-	-	-	-	-	-	-	n/a
Health Insurance	5115.0112	-	-	-	-	-		-	n/a
Workers' Compensation Insurance	5115.0113	-	-	-	-	-	-	-	n/a
Benefits Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	n/a
								-	
Personal Services Total		**$ 3,225**	**$ 3,075**	**$ 3,150**	**$ 5,550**	**$ 5,550**	**$ 3,500**	**$ (2,050)**	**-36.94%**
Books & Periodicals	5115.0219	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Postage	5115.0224	-	-	-	-	-	-	-	n/a
General Operating Supplies	5115.0225	-	103	-	450	450	450	-	0.00%
Advertisements	5115.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5115.0243	-	-	-	-	-	-	-	n/a
Tires & Batteries	5115.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5115.0307	385	350	613	700	700	700	-	0.00%
Legal	5115.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5115.0309	540	75	373	170	170	170	-	0.00%
Accounting	5115.0314	-	-	-	-	-	-	-	n/a
Auditing & Penalties on Digest	5115.0315	-	-	-	-	-	-	-	n/a
Dues	5115.0318	-	-	-	-	-	-	-	n/a
Other Professional Fees	5115.0320	-	-	-	-	-	-	-	n/a
Communications	5115.0326	-	-	-	-	-	-	-	n/a
Maintenance Contracts	5115.0328	-	-	-	-	-	-	-	n/a
Property & Liability Insurance	5115.0330	-	-	-	-	-	-	-	n/a
Uniforms	5115.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5115.0352	-	-	-	-	-	-	-	n/a
Repairs - Autos	5115.0361	-	-	-	-	-	-	-	n/a
Operating Leases	5115.0367	-	-	-	-	-	-	-	n/a
Mapping	5115.0368	-	-	-	-	-	-	-	n/a
Software	5115.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5115.0468	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 925**	**$ 528**	**$ 986**	**$ 1,320**	**$ 1,320**	**$ 1,320**	**$ -**	**0.00%**
Debt Service - Principal	5115.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5115.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Board of Equalization Total		**$ 4,150**	**$ 3,603**	**$ 4,136**	**$ 6,870**	**$ 6,870**	**$ 4,820**	**$ (2,050)**	**-29.84%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008

FUND: 10 NAME: GENERAL FUND

DEPT: 12 NAME: TAX COMMISSIONER

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Elected Officials	5112.0101	$ 62,608	$ 66,637	$ 67,969	$ 83,171	$ 83,171	$ 85,666	$ 2,495	3.00%
Salaries - Regular	5112.0102	169,902	189,111	203,944	229,018	229,018	265,637	36,619	15.99%
Salaries - Part Time	5112.0103	16,361	(583)	-	-	-	-	-	n/a
Salaries - Overtime	5112.0105	2,287	2,323	2,239	6,240	6,240	-	(6,240)	-100.00%
Salaries Total		**$ 251,158**	**$ 257,488**	**$ 274,152**	**$ 318,429**	**$ 318,429**	**$ 351,302**	**$ 32,873**	**10.32%**
Unemployment Insurance	5112.0108	$ 1,652	$ 1,579	$ 1,470	$ 1,293	$ 1,293	$ 696	$ (597)	-46.16%
Medicare	5112.0109	3,576	3,546	3,776	4,617	4,617	5,094	477	10.33%
FICA	5112.0110	14,878	15,576	16,145	19,743	19,743	21,781	2,038	10.32%
Retirement	5112.0111	36,692	49,001	40,303	33,087	33,087	50,273	17,186	51.94%
Health Insurance	5112.0112	37,450	49,896	50,090	70,767	70,767	83,413	12,646	17.87%
Workers' Compensation Insurance	5112.0113	763	766	792	806	806	846	40	5.00%
Benefits Total		**$ 95,011**	**$ 120,364**	**$ 112,576**	**$ 130,313**	**$ 130,313**	**$ 162,103**	**$ 31,790**	**24.40%**
Personal Services Total		**$ 346,169**	**$ 377,852**	**$ 386,728**	**$ 448,742**	**$ 448,742**	**$ 513,406**	**$ 64,664**	**14.41%**
Books & Periodicals	5112.0219	$ 67	$ -	$ -	$ 300	$ 300	$ 300	$ -	0.00%
Postage	5112.0224	14,949	7,520	11,988	13,000	13,000	15,000	2,000	15.38%
General Operating Supplies	5112.0225	7,214	8,540	6,220	10,616	10,616	11,000	384	3.62%
Advertisements	5112.0226	(2,279)	1,491	(1,710)	750	4,000	750	-	0.00%
Specialty Supplies	5112.0227	-	120	266	-	-	-	-	n/a
Fuel & Lubricants	5112.0243	-	178	168	300	500	500	200	66.67%
Tires & Batteries	5112.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5112.0307	918	529	372	1,025	1,025	1,100	75	7.32%
Legal	5112.0308	1,500	650	281	-	-	-	-	n/a
Conferences & Training	5112.0309	2,064	1,593	2,916	3,085	3,085	3,410	325	10.53%
Accounting	5112.0314	-	-	-	-	-	-	-	n/a
Auditing	5112.0315	-	-	-	-	-	-	-	n/a
Dues	5112.0318	350	350	350	450	450	450	-	0.00%
Other Professional Fees[1]	5112.0320	27,324	23,975	29,413	32,250	32,250	36,000	3,750	11.63%
Communications[3]	5112.0326	-	-	208	384	384	365	(19)	-4.95%
Maintenance Contracts[2]	5112.0328	13,245	15,162	14,601	19,180	19,180	18,200	(980)	-5.11%
Property & Liability Insurance	5112.0330	775	736	-	-	-	-	-	n/a
Uniforms	5112.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5112.0352	113	140	101	200	200	200	-	0.00%
Repairs - Autos	5112.0361	-	-	-	-	20	-	-	n/a
Operating Leases[4]	5112.0367	10,167	10,154	8,950	14,148	14,148	12,972	(1,176)	-8.31%
Software	51120466	597	-	177	-	-	-	-	n/a
Computer Hardware & Peripherals	51120468	-	5,735	-	-	-	-	-	n/a
Expendable Equipment	51120476			99			-		n/a
Operating Expenditures Total		**$ 77,004**	**$ 76,873**	**$ 74,400**	**$ 95,688**	**$ 99,158**	**$ 100,247**	**$ 4,559**	**4.76%**
Debt Service - Principal	5112.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**n/a**
Debt Service - Interest	5112.0478	-	-	-	-	-	-	-	**n/a**
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ 6,286**	**$ -**		**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Tax Commissioner Total		**$ 429,459**	**$ 454,725**	**$ 461,128**	**$ 544,430**	**$ 547,900**	**$ 613,653**	**$ 69,223**	**12.71%**

(1) - #0320 - World Marketing - Atlanta = tag renewal mailing service

(2) - #0328 - Manatron software maintenance contract = $18,200

(3) - #0326 - Nextel phone for Tax Commissioner

(4) - #0367 - Postage meter $5,077; Letter folder $4,884; taxes $180

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 14 NAME: VOTER REGISTRATION

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Elected Officials	5114.0101	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Salaries - Regular	5114.0102	56,008	57,302	59,542	57,519	57,519	70,304	12,785	22.23%
Salaries - Part Time[5]	5114.0103	9,071	3,965	9,046	10,987	10,987	10,679	(308)	-2.80%
Salaries - Overtime	5114.0105	8,577	456	2,661	3,331	3,331	3,331	-	0.00%
Salaries - Poll Workers[1]	5114.0106	-	-	5,062	-	-	87,220	87,220	n/a
Salaries Total		**$ 73,656**	**$ 61,723**	**$ 76,311**	**$ 71,837**	**$ 71,837**	**$ 171,534**	**$ 99,697**	**138.78%**
Unemployment Insurance	5114.0108	$ 928	$ 527	$ 572	$ 475	$ 475	$ 272	$ (203)	-42.80%
Medicare	5114.0109	1,023	852	978	1,042	1,042	1,223	181	17.33%
FICA	5114.0110	4,375	3,645	4,180	4,454	4,454	5,227	773	17.37%
Retirement	5114.0111	6,905	9,236	8,972	9,197	9,197	10,270	1,073	11.67%
Health Insurance	5114.0112	13,057	9,457	11,355	11,088	11,088	12,613	1,525	13.75%
Workers' Compensation Insurance	5114.0113	136	122	138	140	140	147	7	5.00%
Benefits Total		**$ 26,424**	**$ 23,839**	**$ 26,195**	**$ 26,396**	**$ 26,396**	**$ 29,752**	**$ 3,356**	**12.71%**
Personal Services Total		**$ 100,080**	**$ 85,562**	**$ 102,506**	**$ 98,233**	**$ 98,233**	**$ 201,286**	**$ 103,053**	**104.91%**
Postage	5114.0224	$ 5,840	$ 6,661	$ (464)	$ 8,500	$ 8,500	$ 11,505	$ 3,005	35.35%
General Operating Supplies	5114.0225	2,123	2,269	5,008	2,000	2,000	2,500	500	25.00%
Advertisements	5114.0226	31	-	-	-	-	200	200	n/a
Fuel & Lubricants	5114.0243	-	-	-	-	-	-	-	n/a
Tires & Batteries	5114.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5114.0307	323	512	588	600	600	600	-	0.00%
Legal	5114.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5114.0309	1,325	1,391	1,540	2,700	2,700	3,000	300	11.11%
Accounting	5114.0314	-	-	-	-	-	-	-	n/a
Auditing	5114.0315	-	-	-	-	-	-	-	n/a
Dues	5114.0318	40	20	20	40	40	40	-	0.00%
Other Professional Fees	5114.0320	1,636	-	4,806	1,500	2,000	2,000	500	33.33%
Communications	5114.0326	-	-	-	-	-	-	-	n/a
Maintenance Contracts[3]	5114.0328	-	566	403	400	400	400	-	0.00%
Property & Liability Insurance	5114.0330	325	305	-	-	-	-	-	n/a
Electricity	5114.0332	-	5,175	1,024	-	-	-	-	n/a
Natural Gas	5114.0333	-	2,171	593	-	-	-	-	n/a
Water & Sewer	5114.0334	86	1,186	621	-	-	-	-	n/a
Uniforms	5114.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5114.0352	-	-	-	-	-	-	-	n/a
Repairs - Autos	5114.0361	-	-	-	-	-	-	-	n/a
Repairs - Buildings & Grounds	5114.0362	-	77	-	-	-	-	-	n/a
Operating Lease[4]	5114.0367	77	2,487	1,507	1,408	1,408	1,308	(100)	-7.10%
Software	5114.0466	-	-	108	-	-	-	-	n/a
Computer Hardware & Peripherals	5114.0468	3,484	2,521	-	-	-	-	-	n/a
Expendable Equipment[2]	5114.0476	-	-	-	-	-	7,228	7,228	n/a
Operating Expenditures Total		**$ 15,290**	**$ 25,341**	**$ 15,754**	**$ 17,148**	**$ 17,648**	**$ 28,781**	**$ 11,633**	**67.84%**
Debt Service - Principal	5114.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5114.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Voter Registration Total		**$ 115,370**	**$ 110,903**	**$ 118,260**	**$ 115,381**	**$ 115,881**	**$ 230,067**	**$ 114,686**	**99.40%**

(1) - #0106 Poll workers and managers to staff two new locations $87,220
(2) - #0476 Includes new two DRE units $6,000, two VWD Kits $700, six privacy panels $150, 20 Voter Cards $60, 2 Memory Cards $310, 2 Supervisor Cards
(3) - #0328 Maintenance of LaserFiche = $400
(4) - #0367 Copier at $109.00 per month
(5) - #0103 Includes Part-time DRE Coordinator

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 28 NAME: COOPERATIVE EXTENSION SERVICE

OBJECT OF EXPENDITURE		2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular	5128.0102	$ 35,211	$ 30,147	$ 36,696	$ 28,013	$ 28,013	$ 31,972	$ 3,959	14.13%
Salaries - Part Time	5128.0103	17,309	17,515	18,067	27,571	27,571	28,398	827	3.00%
Salaries - Overtime	5128.0105	-	-	-	-	-	-	-	n/a
Salaries Total		**$ 52,520**	**$ 47,662**	**$ 54,763**	**$ 55,584**	**$ 55,584**	**$ 60,370**	**$ 4,786**	**8.61%**
Unemployment Insurance	5128.0108	$ 803	$ 709	$ 572	$ 561	$ 561	$ 307	$ (254)	-45.24%
Medicare	5128.0109	1,178	(456)	657	806	806	875	69	8.56%
FICA	5128.0110	3,730	(762)	2,582	3,446	3,446	3,743	297	8.62%
Retirement	5128.0111	3,463	2,895	216	3,166	3,166	3,748	582	18.37%
Health Insurance	5128.0112	4,097	5,804	10,641	10,888	10,888	11,995	1,107	10.17%
Workers' Compensation Insurance	5128.0113	191	189	196	199	199	209	10	5.00%
Benefits Total		**$ 13,462**	**$ 8,379**	**$ 14,864**	**$ 19,066**	**$ 19,066**	**$ 20,877**	**$ 1,811**	**9.50%**
Personal Services Total		**$ 65,982**	**$ 56,041**	**$ 69,627**	**$ 74,650**	**$ 74,650**	**$ 81,247**	**$ 6,597**	**8.84%**
Books & Periodicals	5128.0219	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Postage	5128.0224	180	222	498	500	-	500	-	0.00%
General Operating Supplies	5128.0225	2,305	2,191	2,142	2,500	2,007	3,000	500	20.00%
Advertisements	5128.0226	-	205	-	-	-	-	-	n/a
Specialty Supplies	5128.0227	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5128.0243	6	3	566	500	265	750	250	50.00%
Janitorial Supply	5128.0244	-	-	-	-	-	-	-	n/a
Tires & Batteries	5128.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5128.0307	7,424	8,767	8,840	8,840	8,489	10,640	1,800	20.36%
Legal	5128.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5128.0309	552	456	1,237	850	688	1,500	650	76.47%
Accounting	5128.0314	-	-	-	-	-	-	-	n/a
Auditing	5128.0315	-	-	-	-	-	-	-	n/a
Dues	5128.0318	240	235	155	280	266	400	120	42.86%
Other Professional Fees	5128.0320	-	96	-	-	-	-	-	n/a
Communications	5128.0326	613	374	407	1,080	248	400	(680)	-62.96%
Maintenance Contracts	5128.0328	233	381	-	350	-	350	-	0.00%
Property & Liability Insurance	5128.0330	292	275	1,195	1,575	1,575	1,654	79	5.00%
Electricity	5128.0332	2,629	3,036	3,944	2,400	3,621	4,000	1,600	66.67%
Uniforms	5128.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5128.0352	-	-	-	-	-	-	-	n/a
Repairs - Autos	5128.0361	29	10	319	500	10	500	-	0.00%
Repairs Bldgs & Grounds	5128.0362	64	27	284	500	93	8,000	7,500	1500.00%
Operating Leases(1)	5128.0367	2,748	2,767	2,718	2,920	2,920	2,920	-	0.00%
Software	5128.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5128.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5128.0476	2,549	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 19,864**	**$ 19,045**	**$ 22,305**	**$ 22,795**	**$ 20,182**	**$ 34,614**	**$ 11,819**	**51.85%**
Debt Service - Principal	5128.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5128.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	**n/a**
Cooperative Extension Total		**$ 85,846**	**$ 75,086**	**$ 91,932**	**$ 97,445**	**$ 94,832**	**$ 115,861**	**$ 18,416**	**18.90%**

(1) - #0367 - Copier lease $ 235.00 per month plus $100.00 property tax

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 30 NAME: PURCHASING

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular	5130.0102	$ 95,982	$ 98,160	$ 98,369	$ 99,724	$ 99,724	$ 85,056	$ (14,668)	-14.71%
Salaries - Part Time	5130.0103	-	-	-	-	-	-	-	-
Salaries - Overtime	5130.0105	-	-	-	-	-	-	-	-
Salaries Total		**$ 95,982**	**$ 98,160**	**$ 98,369**	**$ 99,724**	**$ 99,724**	**$ 85,056**	**$ (14,668)**	**-14.71%**
Unemployment Insurance	5130.0108	$ 413	$ 364	$ 321	$ 287	$ 287	$ 155	$ (132)	-46.10%
Medicare	5130.0109	1,182	1,394	1,387	1,446	1,446	1,233	(213)	-14.73%
FICA	5130.0110	6,032	5,963	5,933	6,183	6,183	5,273	(910)	-14.72%
Retirement	5130.0111	4,327	6,261	7,343	7,515	7,515	2,000	(5,515)	-73.39%
Health Insurance	5130.0112	7,464	9,443	10,665	11,081	11,081	6,075	(5,006)	-45.18%
Workers' Compensation Insurance	5130.0113	136	125	130	132	132	139	7	5.00%
Benefits Total		**$ 19,554**	**$ 23,550**	**$ 25,779**	**$ 26,644**	**$ 26,644**	**$ 14,874**	**$ (11,770)**	**-44.17%**
Personal Services Total		**$ 115,536**	**$ 121,710**	**$ 124,148**	**$ 126,368**	**$ 126,368**	**$ 99,930**	**$ (26,438)**	**-20.92%**
Books and Periodicals	5130.0219	$ -	$ -	$ -	$ -	$ 20	$ 20	$ 20	n/a
Postage	5130.0224	161	210	261	250	250	125	(125)	-50.00%
General Operating Supplies	5130.0225	7,028	2,199	2,185	4,000	4,000	2,500	(1,500)	-37.50%
Advertisements	5130.0226	666	633	794	1,000	1,000	-	(1,000)	-100.00%
Fuel & Lubricants	5130.0243	-	-	-	-	-	-	-	-
Tires & Batteries	5130.0248	-	-	-	-	-	-	-	-
Small Tools	5130.0249	-	-	-	-	-	-	-	-
Travel Expenditures	5130.0307	1,908	309	973	2,000	2,000	2,000	-	0.00%
Legal	5130.0308	-	31	625	-	-	250	250	n/a
Conferences & Training	5130.0309	1,946	120	1,004	2,000	2,000	2,000	-	0.00%
Accounting	5130.0314	-	-	-	-	-	-	-	-
Auditing	5130.0315	-	-	-	-	-	-	-	-
Dues	5130.0318	140	200	250	305	305	410	105	34.43%
Other Professional Fees	5130.0320	247	12	-	-	163	-	-	-
Communications	5130.0326	854	909	717	700	821	746	46	6.57%
Maintenance Contracts	5130.0328	-	-	-	-	-	500	500	-
Property & Liability Insurance	5130.0330	-	1,397	-	-	-	-	-	-
Uniforms	5130.0337	-	-	-	-	-	-	-	-
Miscellaneous	5130.0352	-	-	-	-	-	-	-	-
Repairs - Autos	5130.0361	-	-	-	-	-	-	-	-
Repairs Buildings & Grounds	5130.0362	5,054	-	-	-	-	-	-	-
Operating Leases	5130.0367	-	-	-	-	-	-	-	-
Software	5130.0466	105	221	5,800	-	-	-	-	-
Expendable Equipment	5130.0467	375	-	-	-	-	-	-	-
Computer Hardware & Peripherals	5130.0468	4,040	-	76	-	-	-	-	-
Expendable Equipment	5130.0476	5,788	-	-	-	-	-	-	-
Auction		-	-	-	-	-	-	-	-
Operating Expenditures Total		**$ 28,312**	**$ 6,241**	**$ 12,685**	**$ 10,255**	**$ 10,559**	**$ 8,551**	**$ (1,704)**	**-16.62%**
Debt Service - Principal	5130.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Debt Service - Interest	5130.0478	-	-	-	-	-	-	-	-
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
Purchasing Department Total		**$ 143,848**	**$ 127,951**	**$ 136,833**	**$ 136,623**	**$ 136,927**	**$ 108,481**	**$ (28,142)**	**-20.60%**

1) - 0328 Harris program maintenance

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 33 NAME: CODE COMPLIANCE

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular	5133.0102	$ 131,617	$ 95,865	$ 117,829	$ 111,946	$ 111,946	$ 115,315	$ 3,369	3.01%
Salaries - Part Time	5133.0103	-	-	-	-	-	-	-	-
Salaries - Overtime	5133.0105	1,681	2,255	2,911	2,904	2,904	2,904	-	0.00%
Salaries Total		**$ 133,298**	**$ 98,120**	**$ 120,740**	**$ 114,850**	**$ 114,850**	**$ 118,219**	**$ 3,369**	**2.93%**
Unemployment Insurance	5133.0108	$ 826	$ 546	$ 431	$ 431	$ 431	$ 232	$ (199)	-46.16%
Medicare	5133.0109	1,879	1,437	1,712	1,665	1,665	1,714	49	2.94%
FICA	5133.0110	8,035	6,144	7,322	7,121	7,121	7,330	209	2.93%
Retirement	5133.0111	9,112	12,228	8,408	14,989	14,989	11,406	(3,583)	-23.90%
Health Insurance	5133.0112	19,849	17,412	15,705	16,295	16,295	17,649	1,354	8.31%
Workers' Compensation Insurance	5133.0113	382	390	404	411	411	432	21	5.00%
Benefits Total		**$ 40,083**	**$ 38,157**	**$ 33,982**	**$ 40,912**	**$ 40,912**	**$ 38,763**	**$ (2,149)**	**-5.25%**
Personal Services Total		**$ 173,381**	**$ 136,277**	**$ 154,722**	**$ 155,762**	**$ 155,762**	**$ 156,982**	**$ 1,220**	**0.78%**
Books & Periodicals	5133.0219	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Postage	5133.0224	189	102	195	100	146	150	50	50.00%
General Operating Supplies	5133.0225	6,654	4,743	4,869	3,200	3,200	3,500	300	9.38%
Advertisements	5133.0226	(180)	29	-	-	-	-	-	-
Specialty Supplies	5133.0227	-	-	-	-	-	-	-	-
Fuel & Lubricants	5133.0243	5,707	4,070	5,947	6,900	6,900	6,900	-	0.00%
Tires & Batteries	5133.0248	113	-	1,745	500	500	500	-	0.00%
Travel Expenditures	5133.0307	2,051	2,399	1,965	1,200	1,200	1,200	-	0.00%
Legal	5133.0308	-	-	-	-	-	-	-	-
Conferences & Training	5133.0309	2,402	1,913	2,833	3,900	3,900	3,900	-	0.00%
Accounting	5133.0314	-	-	-	-	-	-	-	-
Auditing	5133.0315	-	-	-	-	-	-	-	-
Dues	5133.0318	300	115	465	400	400	300	(100)	-25.00%
Other Professional Fees	5133.0320	16	3,464	-	-	-	-	-	-
Damages, Rewards, & Indemnities	5133.0321	99	18	-	-	-	-	-	-
Communications	5133.0326	2,492	1,822	1,060	1,500	1,500	1,500	-	0.00%
Maintenance Contracts	5133.0328	629	556	-	-	-	-	-	-
Property & Liability Insurance	5133.0330	-	9,313	-	-	-	-	-	-
Uniforms	5133.0337	3,560	2,880	4,321	2,800	2,800	2,900	100	3.57%
Miscellaneous	5133.0352	424	166	153	-	-	-	-	-
Repairs - Autos	5133.0361	2,465	683	202	1,000	1,000	1,000	-	0.00%
Operating Leases	5133.0367	-	-	-	-	-	-	-	-
Software	5133.0466	-	-	-	-	-	-	-	-
Computer Hardware & Peripherals	5133.0468	-	1,282	3,025	-	-	-	-	-
Small Equipment (Patrol Cars)	5133.0469	4,005	1,300	1,979	2,000	2,000	2,000	-	0.00%
Operating Expenditures Total		**$ 30,926**	**$ 34,855**	**$ 28,759**	**$ 23,500**	**$ 23,546**	**$ 23,850**	**$ 350**	**1.49%**
Debt Service - Principal	5133.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Debt Service - Interest	5133.0478	-	-	-	-	-	-	-	-
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Capital Outlay		**$ 39,424**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Code Enforcement Officer Total		**$ 243,731**	**$ 171,132**	**$ 183,481**	**$ 179,262**	**$ 179,308**	**$ 180,832**	**$ 1,570**	**0.88%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 39 NAME: BUILDINGS & GROUNDS

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular	5139.0102	$ 238,791	$ 284,295	$ 298,558	$ 314,251	$ 314,251	$ 346,602	$ 32,351	10.29%
Salaries - Part Time	5139.0103	-	-	5,363	-	-	15,808	15,808	n/a
Salaries - Overtime	5139.0105	1,852	1,165	1,154	2,421	2,421	2,421	0	0.00%
Salaries - Animal Control	5139.0107	-	-	-	-	-	-	-	-
Salaries Total		**$ 240,643**	**$ 285,460**	**$ 305,075**	**$ 316,672**	**$ 316,672**	**$ 364,831**	**$ 48,159**	**15.21%**
Unemployment Insurance	5139.0108	$ 1,679	$ 1,598	$ 1,605	$ 1,293	$ 1,293	$ 774	$ (520)	-40.18%
Medicare	5139.0109	3,401	4,007	4,202	4,592	4,592	5,290	698	15.20%
FICA	5139.0110	14,544	17,279	17,969	19,634	19,634	22,620	2,986	15.21%
Retirement	5139.0111	5,591	12,234	7,858	20,466	20,466	18,746	(1,720)	-8.40%
Health Insurance	5139.0112	30,162	45,515	57,935	49,840	49,840	48,120	(1,720)	-3.45%
Workers' Compensation Insurance	5139.0113	7,632	7,543	7,853	7,993	7,993	8,393	400	5.00%
Benefits Total		**$ 63,009**	**$ 88,176**	**$ 97,422**	**$ 103,818**	**$ 103,818**	**$ 103,942**	**$ 124**	**0.12%**
Personal Services Total		**$ 303,652**	**$ 373,636**	**$ 402,497**	**$ 420,490**	**$ 420,490**	**$ 468,773**	**$ 48,283**	**11.48%**
Books & Periodicals	5139.0219	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Postage	5139.0224	3	1	26	50	50	50	-	0.00%
General Operating Supplies	5139.0225	8,126	8,432	7,329	8,000	8,000	8,000	-	0.00%
Advertisements	5139.0226	261	50	-	-	-	60	60	n/a
Specialty Supplies	5139.0227	-	-	-	-	-	-	-	-
Fuel & Lubricants	5139.0243	7,831	12,359	16,006	13,000	13,000	15,000	2,000	15.38%
Tires & Batteries	5139.0248	710	240	1,354	1,000	1,000	1,200	200	20.00%
Small Tools	5139.0249	-	-	-	-	-	-	-	-
Travel Expenditures	5139.0307	75	-	-	200	200	200	-	0.00%
Legal	5139.0308	-	-	-	-	-	-	-	-
Conferences & Training	5139.0309	50	70	381	250	250	250	-	0.00%
Accounting	5139.0314	-	-	-	-	-	-	-	-
Auditing	5139.0315	-	-	-	-	-	-	-	-
Dues	5139.0318	-	-	-	-	-	-	-	-
Other Professional Fees	5139.0320	396	3,422	1,781	150	350	150	-	0.00%
Rewards, Damages, Indem.	5139.0321	-	-	-	-	-	-	-	-
Communications	5139.0326	2,394	2,189	1,910	1,800	2,556	2,800	1,000	55.56%
Maintenance Contracts	5139.0328	-	-	-	-	-	-	-	-
Property & Liability Insurance	5139.0330	3,263	3,168	3,313	4,368	4,368	4,805	437	10.00%
Electricity	5139.0332	60	943	1,091	1,010	1,010	1,000	(10)	-0.99%
Natural Gas	5139.0333	176	319	455	600	600	600	-	0.00%
Water & Sewerage	5139.0334	-	-	-	480	480	600	120	25.00%
Uniforms	5139.0337	819	551	440	350	350	350	-	0.00%
Miscellaneous	5139.0352	221	48	6	-	-	-	-	-
Repairs - Equipment	5139.0360	645	2,970	1,552	2,500	3,195	2,500	-	0.00%
Repairs - Autos	5139.0361	1,559	1,469	2,269	2,000	2,000	2,500	500	25.00%
Repairs - Building & Grounds	5139.0362	9,886	78	-	-	-	-	-	-
Operating Leases	5139.0367	-	-	-	-	-	-	-	-
Salaries & Benefits Capitalized	5139.0402	-	(97,354)	(17,587)	-	-	-	-	-
Software	5139.0466	-	-	-	-	-	-	-	-
Computer Hardware & Peripherals	5139.0468	1,434	-	1,216	-	-	-	-	-
Non-structural Improvements	5139.0474	4,530	-	-	-	-	-	-	-
Expendable Equipment	5139.0476	-	-	-	500	500	-	(500)	-100.00%
Operating Expenditures Total		**$ 42,439**	**$ (61,045)**	**$ 21,542**	**$ 36,258**	**$ 37,909**	**$ 40,065**	**$ 3,807**	**10.50%**
Debt Service - Principal	5139.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Debt Service - Interest	5139.0478	-	-	-	-	-	-	-	-
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Capital Outlay		**$ 38,869**	**$ -**	**$ 6,930**	**$ -**	**$ -**	**$ -**	**$ -**	-
Buildings & Grounds Total		**$ 384,960**	**$ 312,591**	**$ 430,969**	**$ 456,748**	**$ 458,399**	**$ 508,838**	**$ 52,090**	**11.40%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 18 NAME: SHERIFF'S DEPARTMENT

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Elected Officials	5218.0101	$ 79,528	$ 88,470	$ 90,239	$ 102,322	$ 102,322	$ 105,392	$ 3,070	3.00%
Salaries - Regular	5218.0102	2,188,378	2,450,825	2,613,531	2,622,180	2,622,180	2,801,024	178,844	6.82%
Salaries - Part Time	5218.0103	50,505	51,763	50,244	73,210	73,210	73,210	-	0.00%
Salaries - Overtime	5218.0105	116,232	62,737	126,399	88,877	160,588	105,000	16,123	18.14%
Salaries Total		**$ 2,434,643**	**$ 2,653,795**	**$ 2,880,413**	**$ 2,886,589**	**$ 2,958,300**	**$ 3,084,626**	**$ 198,037**	**6.86%**
Unemployment Insurance	5218.0108	$ 12,992	$ 11,955	$ 11,396	$ 9,780	$ 9,780	$ 5,337	$ (4,443)	-45.43%
Medicare	5218.0109	34,140	36,244	41,403	41,856	42,895	44,727	2,871	6.86%
FICA	5218.0110	146,948	158,058	170,414	178,969	183,415	191,247	12,278	6.86%
Retirement	5218.0111	(13,108)	296,880	219,047	217,582	217,582	260,166	42,584	19.57%
Health Insurance	5218.0112	287,025	396,982	432,494	468,035	468,035	536,235	68,200	14.57%
Workers' Compensation Insurance	5218.0113	53,809	56,197	58,102	58,457	58,457	61,380	2,923	5.00%
Medicare Supplement	5218.0114	-	-	-	-	-	-	-	-
Benefits Total		**$ 521,806**	**$ 956,316**	**$ 932,856**	**$ 974,679**	**$ 980,164**	**$ 1,099,092**	**$ 124,413**	**12.76%**
Personal Services Total[1]		**$ 2,956,449**	**$ 3,610,111**	**$ 3,813,269**	**$ 3,861,268**	**$ 3,938,464**	**$ 4,183,718**	**$ 322,450**	**8.35%**
Books & Periodicals	5218.0219	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Postage	5218.0224	3,371	3,558	3,557	4,000	4,000	4,200	200	5.00%
General Operating Supplies	5218.0225	48,396	54,234	56,034	49,000	49,000	67,000	18,000	36.73%
Advertisements	5218.0226	2,482	1,050	1,802	1,050	1,050	2,500	1,450	138.10%
Specialty Supplies	5218.0227	6,100	-	-	10,000	10,000	-	(10,000)	-100.00%
Fuel & Lubricants	5218.0243	183,019	257,305	311,834	285,000	266,865	307,000	22,000	7.72%
Tires & Batteries	5218.0248	24,267	26,688	28,375	30,000	30,000	30,000	-	0.00%
Travel Expenditures	5218.0307	(788)	1,947	1,687	1,800	2,469	2,000	200	11.11%
Legal	5218.0308	1,433	2,078	1,561	1,000	1,000	-	(1,000)	-100.00%
Conferences & Training	5218.0309	9,202	10,348	8,516	12,000	15,079	15,000	3,000	25.00%
Accounting	5218.0314	-	-	2,977	-	-	-	-	n/a
Auditing	5218.0315	-	-	4,985	-	-	-	-	n/a
Dues	5218.0318	780	745	1,730	945	945	2,000	1,055	111.64%
Other Professional Fees	5218.0320	875	571	1,289	600	955	2,000	1,400	233.33%
Damages & Indemnities	5218.0321	8,083	5,000	868	5,500	5,500	5,000	(500)	-9.09%
Communications	5218.0326	64,476	59,021	52,626	55,000	51,000	56,000	1,000	1.82%
Maintenance Contracts[2]	5218.0328	7,426	8,447	15,106	12,708	18,888	20,000	7,292	57.38%
Property & Liability Insurance	5218.0330	63,378	57,370	61,813	81,495	81,495	85,570	4,075	5.00%
Uniforms	5218.0337	50,574	36,280	35,800	45,000	45,000	50,000	5,000	11.11%
Miscellaneous	5218.0352	625	(1,905)	363	-	-	-	-	n/a
Repairs - Autos	5218.0361	125,280	170,111	109,266	75,000	90,268	90,000	15,000	20.00%
Repairs - Buildings & Grounds	5218.0362	316	-	-	-	-	-	-	-
Operating Leases[3]	5218.0367	-	-	-	8,273	8,273	5,539	(2,734)	-33.05%
Software	5218.0466	6,789	-	-	-	-	5,000	5,000	n/a
Computer Hardware & Peripherals[4]	5218.0468	23,938	-	-	-	-	-	-	n/a
Small Equipment (Patrol Cars)	5218.0469	-	-	-	-	-	-	-	-
Expendable Equipment	5218.0476	-	3,135	19,446	-	28,025	-	-	n/a
LAN Infrastructure	5218.0500	4,244	278	-	-	-	-	-	-
GOHS Grant	5218.0502	-	-	8,865	-	-	-	-	-
Bullet Proof Vest Program	5218.0503	-	-	5,190	-	-	10,000	10,000	n/a
Operating Expenditures Total		**$ 634,266**	**$ 696,261**	**$ 733,690**	**$ 678,371**	**$ 709,812**	**$ 758,809**	**$ 80,438**	**11.86%**
Debt Service - Principal	5218.0477	$ 298,266	$ 160,919	$ 163,997	$ 164,140	$ 164,140	$ 338,282	$ 174,142	106.09%
Debt Service - Interest	5218.0478	16,863	8,045	3,071	22,440	22,440	34,871	12,431	55.40%
Debt Service Total		**$ 315,129**	**$ 168,964**	**$ 167,068**	**$ 186,580**	**$ 186,580**	**$ 373,154**	**$ 186,574**	**100.00%**
Capital Outlay		**$ 430,308**	**$ 10,000**	**$ 433,693**	**$ 575,000**	**$ 575,000**	**$ 575,000**	**$ -**	**0.00%**
Sheriff's Department Total		**$ 4,336,152**	**$ 4,485,336**	**$ 5,147,720**	**$ 5,301,219**	**$ 5,409,856**	**$ 5,890,680**	**$ 589,461**	**11.12%**

(1) Per department's request, this includes scheduled overtime and unscheduled overtime plus payroll taxes.
The unscheduled overtime is for shift coverage for vacant positions, sick leave, vacation, training, and other events that require extra personnel.
(2) - 0328 - Annual Support for Comnetix Eagle Software = $10,100; Synergistic Software = $4,200, Xerox Capital = 2013, Action Control $888 and Identi Kit Software = $408.
(3) - 0367 - Xerox copier = $4,436; Xerox color printer = $1,076

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT:19 NAME: JAIL

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular	5219.0102	$ 1,145,798	$ 1,291,804	$ 1,319,292	$ 1,378,524	$ 1,378,524	$ 1,818,851	$ 440,327	31.94%
Salaries - Part Time	5219.0103	27,597	28,143	25,933	44,515	44,515	44,515	-	0.00%
Salaries - Overtime	5219.0105	103,112	118,417	114,266	68,435	68,435	68,435	0	0.00%
Salaries Total		**$ 1,276,507**	**$ 1,438,364**	**$ 1,459,491**	**$ 1,491,474**	**$ 1,491,474**	**$ 1,931,801**	**$ 440,327**	**29.52%**
Unemployment Insurance	5219.0108	$ 11,101	$ 9,910	$ 8,476	$ 6,177	$ 6,177	$ 4,433	$ (1,744)	-28.24%
Medicare	5219.0109	18,055	20,144	20,251	21,626	21,626	28,011	6,385	29.52%
FICA	5219.0110	77,203	86,132	86,590	92,471	92,471	119,772	27,301	29.52%
Retirement	5219.0111	185,200	44,946	56,696	49,441	49,441	69,854	20,413	41.29%
Health Insurance	5219.0112	174,289	249,080	301,943	305,920	305,920	513,960	208,040	68.00%
Workers' Compensation Insurance	5219.0113	26,171	22,953	23,731	24,155	24,155	30,468	6,313	26.13%
Benefits Total		**$ 492,019**	**$ 433,165**	**$ 497,687**	**$ 499,790**	**$ 499,790**	**$ 766,497**	**$ 266,707**	**53.36%**
Personal Services Total[1]		**$ 1,768,526**	**$ 1,871,529**	**$ 1,957,178**	**$ 1,991,264**	**$ 1,991,264**	**$ 2,698,298**	**$ 707,034**	**35.51%**
General Operating Supplies	5219.0225	$ 45,746	$ 34,835	$ 31,041	$ 45,000	$ 45,000	$ 45,000	$ -	0.00%
Advertisements	5219.0226	1,651	-	60	-	-	-	-	-
Clothing For Prisoners	5219.0236	-	1,535	3,231	3,500	3,500	4,500	1,000	28.57%
Food & Kitchen Supplies	5219.0242	139,847	141,520	146,295	216,700	207,142	216,700	-	0.00%
Janitorial Supply	5219.0244	(66)	-	241	-	-	-	-	-
Medical Supplies & Treatment	5219.0245	211,747	165,472	163,429	200,000	182,695	200,000	-	0.00%
Travel Expenditures	5219.0307	601	-	785	600	600	1,000	1,000	166.67%
Legal	5219.0308	250			-				
Conferences & Training	5219.0309	100	1,562	(414)	2,000	2,000	10,000	8,000	400.00%
Other Professional Fees	5219.0320	1,620	874	978	1,000	1,000	1,000	-	0.00%
Rewards Damages and Indem.	5219.0321	5,857	1,146	445	500	-	1,000	500	-
Communications	5219.0326	467							
Maintenance Contracts	5219.0328	-	224	-	3,546	3,546	3,800	254	7.16%
Property & Liability Insurance	5219.0330	23,327	22,064	23,773	31,342	31,342	31,342	-	0.00%
Electricity	5219.0332	43,422	46,266	41,658	48,000	48,000	48,000	-	0.00%
Natural Gas	5219.0333	27,371	16,748	20,067	25,000	25,000	25,000	-	0.00%
Water & Sewerage	5219.0334	35,058	32,052	39,764	40,000	40,000	45,000	5,000	12.50%
Uniforms	5219.0337	8,460	7,084	6,670	10,000	10,000	10,000	-	0.00%
Miscellaneous	5219.0352		30						
Repairs- Buildings & Grounds	5219.0362	49,151	28,927	35,839	50,000	50,000	50,000	-	0.00%
Inmate Housing	5219.0366	303,422	250,938	357,970	300,000	433,000	400,000	100,000	33.33%
Software	5219.0466	-	348	1,273	-	-	-	-	-
Computer Hardware	5219.0468	-	716	358	-	-	-	-	-
Expendable Equipment	5219.0476	-	-	79	-	-	-	-	-
Operating Expenditures Total		**$ 898,031**	**$ 752,341**	**$ 873,542**	**$ 977,188**	**$ 1,082,825**	**$ 1,092,342**	**$ 115,154**	**11.78%**
Debt Service - Principal	5219.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Debt Service - Interest	5219.0478	-	-	-	-	-	-	-	-
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Capital Outlay		**$ 16,800**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Jail Total		**$ 2,683,357**	**$ 2,623,870**	**$ 2,830,720**	**$ 2,968,452**	**$ 3,074,089**	**$ 3,790,640**	**$ 822,188**	**27.70%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 63 NAME: DARE (2007 - SCHOOL RESOURCE OFFICER)

	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries - Regular	5263.0102	$ 43,730	$ 23,302	$ 14,038	$ 33,323	$ 33,323	$ 73,181	$ 39,858	119.61%
Salaries - Part Time	5263.0103	-	-	-	-	-	-	-	-
Salaries - Overtime	5263.0105	387	270	229	-	-	-	-	-
Salaries Total		**$ 44,117**	**$ 23,572**	**$ 14,267**	**$ 33,323**	**$ 33,323**	**$ 73,181**	**$ 39,858**	**119.61%**
Unemployment Insurance	5263.0108	$ 207	$ 182	$ 12	$ 563	$ 563	$ 155	$ (408)	-72.52%
Medicare	5263.0109	630	335	191	483	483	1,061	578	119.69%
FICA	5263.0110	1,724	1,431	816	2,066	2,066	4,537	2,471	119.61%
Retirement	5263.0111	2,789	-	-	3,333	3,333	3,659	326	9.78%
Health Insurance	5263.0112	2,645	2,912	(1,040)	5,229	5,229	5,908	679	12.99%
Workers' Compensation Insurance	5263.0113	6	249	-	683	683	758	75	11.00%
Benefits Total		**$ 8,001**	**$ 5,109**	**$ (21)**	**$ 12,357**	**$ 12,357**	**$ 16,078**	**$ 3,721**	**30.11%**
Personal Services Total		**$ 52,118**	**$ 28,681**	**$ 14,246**	**$ 45,680**	**$ 45,680**	**$ 89,259**	**$ 43,579**	**95.40%**
OBJECT OF EXPENDITURE									
General Operating Supplies	5263.0225	$ 2,117	$ -	$ -	$ -	$ -	$ -	$ -	-
Hardware and Operating Supplies	5263.0241	-	-	-	-	-	-	-	-
Travel Expenditures	5263.0307	-	-		-	-	-	-	-
Conferences & Training	5263.0309	295	-	-	-	-	-	-	-
Uniforms	5263.0337	-	-	-	-	-	-	-	-
Repairs - Automobiles	5263.0361	-	-	-	-	-	-	-	-
Software	5263.0466	-	-	-	-	-	-	-	-
Computer Hardware & Peripherals	5263.0468	-	-	-	-	-	-	-	-
Operating Expenditures Total		**$ 2,412**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
DARE Total		**$ 54,530**	**$ 28,681**	**$ 14,246**	**$ 45,680**	**$ 45,680**	**$ 89,259**	**$ 43,579**	**95.40%**

The D.A.R.E. program is not longer in operation. In 2006, the officer and expenditures were consolidated with the Sheriff's Department.
For 2007, Jackson County Schools System has agreed to fund this position as a School Resource Officer.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT:20 NAME: CORONER

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Elected Officials	5220.0101	$ 4,875	$ 7,750	$ 8,625	$ 7,000	$ 7,000	$ 7,000	$ -	0.00%
Salaries - Regular	5220.0102	-	-	-	-	-	-	-	-
Salaries - Part Time	5220.0103	10,386	3,832	7,268	8,605	8,605	8,605	-	0.00%
Salaries - Overtime	5220.0105	-	-	-				-	-
Salaries Total		**$ 15,261**	**$ 11,582**	**$ 15,893**	**$ 15,605**	**$ 15,605**	**$ 15,605**	**$ -**	**0.00%**
Unemployment Insurance	5220.0108	176	78	127	145	145	78	$ (67)	-46.00%
Medicare	5220.0109	218	168	230	226	226	226	-	0.00%
FICA	5220.0110	932	718	984	968	968	968	-	0.00%
Retirement	5220.0111	750	1,569	995	1,223	1,223	1,174	(49)	-4.01%
Health Insurance	5220.0112	3,973	4,455	5,245	5,331	5,331	5,772	441	8.26%
Workers' Compensation Insurance	5220.0113	299	283	279	284	284	315	31	10.92%
Benefits Total		**$ 6,348**	**$ 7,271**	**$ 7,860**	**$ 8,177**	**$ 8,177**	**$ 8,533**	**$ 356**	**4.35%**
Personal Services Total		**$ 21,609**	**$ 18,853**	**$ 23,753**	**$ 23,782**	**$ 23,782**	**$ 24,138**	**$ 356**	**1.50%**
Postage	5220.0224	$ -	$ -	$ -	$ 50	$ 50	$ 50	$ -	0.00%
General Operating Supplies[1]	5220.0225	595	1,679	1,867	2,500	2,500	2,500	-	0.00%
Advertisements	5220.0226	-	-	-	-	-	-	-	-
Fuel & Lubricants	5220.0243	415	355	388	400	400	400	-	0.00%
Tires & Batteries	5220.0248	-	-	-	500	500	500	-	0.00%
Travel Expenditures	5220.0307	840	810	1,399	1,200	1,200	1,200	-	0.00%
Legal	5220.0308	-	-	-	-	-	-	-	-
Conferences & Training	5220.0309	1,584	975	1,725	2,000	2,000	2,000	-	0.00%
Witness Fees	5220.0312	-	-	-	250	250	250	-	0.00%
Accounting	5220.0314	-	-	-	-	-	-	-	-
Auditing	5220.0315	-	-	-	-	-	-	-	-
Dues	5220.0318	225	225	225	225	225	225	-	0.00%
Other Professional Fees[1]	5220.0320	5,745	4,526	7,655	10,000	10,000	10,000	-	0.00%
Communications	5220.0326	3,021	2,706	2,280	3,200	3,200	3,200	-	0.00%
Maintenance Contracts	5220.0328	-	-	-	-	-	-	-	-
Property & Liability Insurance	5220.0330	144	141	151	200	200	210	10	5.00%
Uniforms	5220.0337	134	-	-	-	-	-	-	-
Miscellaneous	5220.0352	-	-	-	-	-	-	-	-
Repairs - Autos	5220.0361	-	-	130	500	500	500	-	0.00%
Operating Leases	5220.0367	-	-	-	-	-	-	-	-
Software	5220.0466	-	-	-	-	-	-	-	-
Computer Hardware & Peripherals	5220.0468	-	-	-	-	-	-	-	-
Expendable Equipment	5220.0476	-	-	-	-	-	-	-	-
Operating Expenditures Total		**$ 12,703**	**$ 11,417**	**$ 15,820**	**$ 21,025**	**$ 21,025**	**$ 21,035**	**$ 10**	**0.05%**
Debt Service - Principal	5220.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Debt Service - Interest	5220.0478	-	-	-	-	-	-	-	-
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Coroner Total		**$ 34,312**	**$ 30,270**	**$ 39,573**	**$ 44,807**	**$ 44,807**	**$ 45,173**	**$ 366**	**0.82%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT:25 NAME: CORRECTIONAL INSTITUTE

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular	5225.0102	$ 1,025,945	$ 963,593	$ 1,013,926	$ 1,023,610	$ 1,023,610	$ 1,048,130	$ 24,520	2.40%
Salaries - Part Time	5225.0103	21,340	11,250	10,300	23,388	23,388	23,388	-	0.00%
Inmate Salries	5225.0104	-	-	392	-	-	-	-	n/a
Salaries - Overtime	5225.0105	62,578	61,353	61,094	73,917	73,917	76,874	2,957	4.00%
Salaries Total		**$ 1,109,863**	**$ 1,036,196**	**$ 1,085,712**	**$ 1,120,915**	**$ 1,120,915**	**$ 1,148,392**	**$ 27,477**	**2.45%**
Unemployment Insurance	5225.0108	$ 7,437	$ 6,417	$ 5,379	$ 4,597	$ 4,597	$ 2,475	$ (2,122)	-46.16%
Medicare	5225.0109	15,287	14,145	14,484	16,253	16,253	16,652	399	2.45%
FICA	5225.0110	65,364	60,483	61,931	69,497	69,497	71,200	1,703	2.45%
Retirement	5225.0111	32,236	49,589	38,687	54,211	54,211	47,460	(6,751)	-12.45%
Health Insurance	5225.0112	197,195	221,079	240,681	289,221	289,221	265,873	(23,348)	-8.07%
Workers' Compensation Insurance	5225.0113	31,159	30,868	31,915	32,485	32,485	34,109	1,624	5.00%
Benefits Total		**$ 348,678**	**$ 382,581**	**$ 393,077**	**$ 466,264**	**$ 466,264**	**$ 437,770**	**$ (28,494)**	**-6.11%**
Personal Services Total		**$ 1,458,541**	**$ 1,418,777**	**$ 1,478,789**	**$ 1,587,179**	**$ 1,587,179**	**$ 1,586,161**	**$ (1,018)**	**-0.06%**
Books & Periodicals	5225.0219	$ 1,499	$ 2,008	$ 1,939	$ 1,000	$ 1,000	$ 1,000	$ -	0.00%
Greenhouse Services [1]	5225.0220	6,913	5,560	5,234	4,000	14,521	-	(4,000)	-100.00%
Farm Services	5225.0223	91	-	-	-	-	-	-	-
Postage	5225.0224	2,019	1,321	2,495	1,800	1,800	2,200	400	22.22%
General Operating Supplies	5225.0225	113,507	119,934	136,839	126,000	126,000	112,000	(14,000)	-11.11%
Advertisements	5225.0226	2,097	901	113	-	448	-	-	-
Specialty Supplies	5225.0227	-	-	-	-	-	-	-	-
Bedding	5225.0235	-	-	-	-	-	-	-	-
Clothing	5225.0236	-	-	-	-	-	-	-	-
Discharge of Prisoners	5225.0237	4,363	179	(86)	-	742	-	-	-
Supplies- Food & Kitchen	5225.0242	330,418	376,425	432,567	254,040	335,019	345,000	90,960	35.81%
Fuel & Lubricants	5225.0243	12,454	14,138	15,694	15,527	15,527	15,527	-	0.00%
Janitorial Supply, Linen	5225.0244	216	-	-	-	-	-	-	-
Medical Supplies & Treatment	5225.0245	43,548	65,425	41,874	45,000	45,000	45,000	-	0.00%
Tires & Batteries	5225.0248	3,496	2,614	2,343	3,000	3,000	2,000	(1,000)	-33.33%
Small Tools & Equipment	5225.0249	-	-	-	-	-	-	-	-
Relocation Expenditures	5225.0306	-	-	5,000	-	-	-	-	-
Travel Expenditures	5225.0307	4,352	5,185	8,383	5,000	5,000	5,000	-	0.00%
Legal	5225.0308	1,650	4,873	421	-	-	-	-	-
Conferences & Training	5225.0309	1,967	2,771	2,713	6,000	6,000	4,000	(2,000)	-33.33%
Fire Department	5225.0310	-	-	-	-	-	-	-	-
Accounting	5225.0314	-	-	-	-	-	-	-	-
Auditing	5225.0315	-	-	2,380	-	815	-	-	-
Purchased/Contracted Services	5225.0317	90,446	85,769	92,290	95,000	95,000	100,000	5,000	5.26%
Dues	5225.0318	213	45	30	545	545	100	(445)	-81.65%
Other Professional Fees	5225.0320	5,126	4,167	5,722	2,500	2,758	2,500	-	0.00%
Damages & Indemnities	5225.0321	-	-	3,892	-	-	-	-	-
Communications	5225.0326	19,485	16,071	10,959	10,000	12,920	12,000	2,000	20.00%
Maintenance Contracts[2]	5225.0328	8,150	8,857	4,611	200	1,466	700	500	250.00%
Property & Liability Insurance	5225.0330	53,644	47,007	50,648	66,772	66,772	70,111	3,339	5.00%
Electricity	5225.0332	60,877	69,856	60,994	73,500	73,500	73,500	-	0.00%
Natural Gas	5225.0333	36,031	32,811	36,144	42,500	42,500	50,000	7,500	17.65%
Water & Sewerage	5225.0334	35,023	33,976	39,986	40,000	42,137	43,000	3,000	7.50%
Uniforms	5225.0337	8,813	15,060	15,501	26,000	26,000	15,000	(11,000)	-42.31%
Veterinary Fees	5225.0350	-	-	-	-	-	-	-	-
Court Cost - Transcripts	5225.0351	-	-	-	-	-	-	-	-
Miscellaneous	5225.0352	4,392	4,349	1,453	-	601	-	-	-
Repairs - Equipment	5225.0360	19,653	26,632	15,113	14,000	14,000	14,000	-	0.00%
Repairs - Vehicles	5225.0361	8,283	13,187	3,895	8,000	8,000	8,000	-	0.00%
Repairs - Buildings & Grounds	5225.0362	38,923	30,883	49,565	25,000	33,079	25,000	-	0.00%
Operating Leases[3]	5225.0367	3,930	5,018	5,716	5,431	5,431	6,000	569	10.48%
Warden's House Improvement	5225.0400	1,634	2,568	3,150	-	-	-	-	-
Capitalized Salaries	5225.0401	-	-	-	-	-	-	-	-
Software	5225.0466	-	-	-	-	495	-	-	-
Computer Hardware & Peripherals	5225.0468	3,255	3,527	2,890	-	1,186	-	-	-
Non-structural Improvements	5225.0474	10,418	-	-	-	-	-	-	-
Expendable Equipment	5225.0476	4,850	994	7,556	2,800	2,800	2,500	(300)	-10.71%
Greenhouse Project	5225.0500	-	-	-	-	-	-	-	-
J.C.C.I. - Roof Replacement	5225.0501	515	140,368	-	-	-	-	-	-
J.C.C.I. Security Camera System	5225.0502	44,358	-	600	5,000	5,000	2,500	(2,500)	-50.00%
Operating Expenditures Total		**$ 986,609**	**$ 1,142,479**	**$ 1,068,624**	**$ 878,615**	**$ 989,062**	**$ 956,638**	**$ 78,023**	**8.88%**
Debt Service - Principal	5225.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Debt Service - Interest	5225.0478	-	-	-	-	-	-	-	-
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
Correctional Institute Total		**$ 2,445,150**	**$ 2,561,256**	**$ 2,547,413**	**$ 2,465,794**	**$ 2,576,241**	**$ 2,542,799**	**$ 77,005**	**3.12%**

(1) - #0220 - Greenhouse discontinued in late 2007

(2) - #0328 - Maintenance of LaserFiche .

(3) - #0367 - Copier at $479.10 per month and $141.00 per quarter for Pitney Bowes postage meter rental.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 26 NAME: J.C.C.I. FIRE BRIGADE

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular	5226.0102	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Salaries - Part Time	5226.0103	-	-	-	-	-	-	-	-
Salaries - Overtime	5226.0105	-	-	-	-	-	-	-	-
Salaries Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
Unemployment Insurance	5226.0108	-	-	-	-	-	-	$ -	-
Medicare	5226.0109	-	-	-	-	-	-	-	-
FICA	5226.0110	-	-	-	-	-	-	-	-
Retirement	5226.0111	-	-	-	-	-	-	-	-
Health Insurance	5226.0112	-	-	-	-	-	-	-	-
Workers' Compensation Insurance	5226.0113	-	-	-	-	-	-	-	-
Benefits Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
Personal Services Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
General Operating Supplies	5226.0225	$ 7,099	$ 4,431	$ 4,471	$ 14,500	$ 14,500	$ 14,500	$ -	0.00%
Rent	5226.0338	4,000	200	-	-	-	-	-	-
Software	5226.0466	-	-	-	-	-	-	-	-
Computer Hardware & Peripherals	5226.0468	-	-	-	-	-	-	-	-
Capital Assets - Vehicles	5526.0471	-	-	9,000	-	-	-	-	-
Expendable Equipment	5226.0476	-	10,868	7,720	7,250	7,250	7,250	-	0.00%
Operating Expenditures Total		**$ 11,099**	**$ 15,499**	**$ 21,191**	**$ 21,750**	**$ 21,750**	**$ 21,750**	**$ -**	**0.00%**
Debt Service - Principal	5226.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Debt Service - Interest	5226.0478	-	-	-	-	-	-	-	-
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
									-
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
Fire Brigade Total		**$ 11,099**	**$ 15,499**	**$ 21,191**	**$ 21,750**	**$ 21,750**	**$ 21,750**	**$ -**	**0.00%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 66 NAME: FIREMEN'S ASSOCIATION

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Unemployment Insurance	5266.0108	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Lt Life/Disability Insurance	5266.0112	12,392	15,857	12,793	12,800	12,800	14,112	1,312	10.25%
Workers' Compensation Insurance	5266.0113	6,090	3,996	23,635	10,000	10,000	10,500	500	5.00%
Benefits Total		**$ 18,482**	**$ 19,853**	**$ 36,428**	**$ 22,800**	**$ 22,800**	**$ 24,612**	**$ 1,812**	**7.95%**
Postage	5266.0224	$ -	$ -	$ 24	$ 100	$ 100	$ 100	$ -	0.00%
General Operating Supplies	5266.0225	337	-	-	100	100	100	-	0.00%
Fuel & Lubricants	5266.0243	-	128	-	-	-	-	-	-
Conferences & Training	5266.0309	-	98	-	400	400	400	-	0.00%
Other Professional Fees	5266.0320	-	-	-	-	-	-	-	-
Maintenance Contracts[1]	5266.0328	-	-	-	200	200	200	-	0.00%
Repairs - Autos	5266.0361	196	75	75	-	-	-	-	-
Repairs - Buildings & Grounds	5266.0362	-	-	-	-	-		-	-
Operating Expenditures Total		**$ 533**	**$ 301**	**$ 99**	**$ 800**	**$ 800**	**$ 800**	**$ -**	**0.00%**
East Jackson FD Transfers	5267.0340	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
East Jackson FD Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Firemen's Association Total		**$ 19,015**	**$ 20,154**	**$ 36,527**	**$ 23,600**	**$ 23,600**	**$ 25,412**	**$ 1,812**	**7.68%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 69 NAME: ANIMAL CONTROL[1]

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular	5269.0102	$ 46,831	$ 54,863	$ 58,915	$ 60,311	$ 60,311	$ 63,215	$ 2,904	4.82%
Salaries - Part Time	5269.0103	-	-	-	-	-	-	-	-
Salaries - Overtime[2]	5269.0105	2,550	5,884	4,735	3,024	3,024	3,024	-	0.00%
Salaries Total		**$ 49,381**	**$ 60,747**	**$ 63,650**	**$ 63,335**	**$ 63,335**	**$ 66,239**	**$ 2,904**	**4.59%**
Unemployment Insurance	5269.0108	$ 620	$ 364	$ 436	$ 288	$ 288	$ 155	$ (133)	-46.28%
Medicare	5269.0109	677	837	886	918	918	960	42	4.58%
FICA	5269.0110	2,897	3,580	3,786	3,927	3,927	4,107	180	4.58%
Retirement	5269.0111	1,044	249	1,136	3,696	3,696	2,678	(1,018)	-27.54%
Health Insurance	5269.0112	8,716	12,893	16,570	16,541	16,541	11,762	(4,779)	-28.89%
Workers' Compensation Insurance	5269.0113	10	399	413	420	420	441	21	5.00%
Benefits Total		**$ 13,964**	**$ 18,322**	**$ 23,227**	**$ 25,790**	**$ 25,790**	**$ 20,103**	**$ (5,687)**	**-22.05%**
Personal Services Total		**$ 63,345**	**$ 79,069**	**$ 86,877**	**$ 89,125**	**$ 89,125**	**$ 86,342**	**$ (2,783)**	**-3.12%**
Books & Periodicals	5269.0219	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Postage	5269.0224	-	-	-	-	-	-	-	-
General Operating Supplies	5269.0225	5,397	1,950	2,584	3,000	3,000	3,000	-	0.00%
Advertisements	5269.0226	-	-	-	-	-	-	-	-
Fuel & Lubricants	5269.0243	3,871	7,239	6,218	8,251	8,251	8,251	-	0.00%
Tires & Batteries	5269.0248	989	255	1,155	700	700	700	-	0.00%
Small Tools and Equipment	5269.0249	1,914	-	1,484	-	-	1,500	1,500	n/a
Relocation Expenditures	5269.0306	-	-	-	-	-	-	-	-
Travel Expenditures	5269.0307	289	840	975	850	850	850	-	0.00%
Legal	5269.0308	837	6,144	2,141	-	-	-	-	n/a
Conferences & Training	5269.0309	972	2,881	1,922	1,800	1,800	1,800	-	0.00%
Accounting	5269.0314	-	-	-	-	-	-	-	-
Auditing	5269.0315	-	-	-	-	-	-	-	-
Dues	5269.0318	15	-	125	-	-	350	350	n/a
Other Professional Fees	5269.0320	492	340	166	150	412	150	-	0.00%
Communications	5269.0326	2,731	2,200	840	3,000	3,000	1,700	(1,300)	-43.33%
Maintenance Contracts	5269.0328	-	-	-	-	-	-	-	-
Property & Liability Insurance	5269.0330	-	3,725	-	-	-	-	-	-
Uniforms	5269.0337	1,591	652	1,406	1,250	1,250	1,400	150	12.00%
Animal Shelter Services	5269.0341	-	-	-	-	-	-	-	-
Miscellaneous	5269.0352	277	-	-	-	-	-	-	-
Repairs - Autos	5269.0361	968	445	1,188	1,500	1,800	1,500	-	0.00%
Operating Leases	5269.0367	-	-	-	-	-	-	-	-
Software	5269.0466	-	-	-	-	-	-	-	-
Computer Hardware & Peripherals	5269.0468	-	-	4,714	-	-	-	-	-
Construction in Progress	5269.0469	-	-	-	-	-	-	-	
Capital Assets- Autos	5269.0471	-	-	-	-	-	-	-	N/A
Expendable Equipment	5269.0476	-	-	-	-	-	-	-	-
Operating Expenditures Total		**$ 20,343**	**$ 26,671**	**$ 24,918**	**$ 20,501**	**$ 21,063**	**$ 21,201**	**$ 700**	**3.41%**
Debt Service - Principal	5269.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Debt Service - Interest	5269.0478	-	-	-	-	-	-	-	-
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Capital Outlay[3]		**$ 8,500**	**$ -**	**$ 16,434**	**$ -**	**$ -**	**$ 9,801**	**$ 9,801**	**N/A**
Animal Control Total		**$ 92,188**	**$ 105,740**	**$ 128,229**	**$ 109,626**	**$ 110,188**	**$ 117,344**	**$ 7,718**	**7.04%**

(1) This Department was created by the Board of Commissioners in the spring of 2003.
(2) #0105 - Animal Control Officers clean temporary housing pens on the weekends.
(3) $9,801 is to be used for animal cage repairs or replacement

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 70 NAME: ANIMAL SHELTER SERVICES[1]

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Supplies	5270.0225	$ -	$ 1,368	$ 6,764	$ 10,000	$ 10,000	$ 8,000	$ (2,000)	-20.00%
Animal Shelter Services	5270.0341	42,837	82,975	61,472	85,000	85,000	75,000	(10,000)	-11.76%
Expendable Equipment	5270.0476	-	865	400	-	-	350	350	n/a
Animal Control Housing Unit	5270.0500	-	-	-	-	-	-	-	-
Operating Expenditures Total		**$ 42,837**	**$ 85,208**	**$ 68,636**	**$ 95,000**	**$ 95,000**	**$ 83,350**	**$ (11,650)**	**-12.26%**
Debt Service - Principal	5270.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Debt Service - Interest	5270.0478	-	-	-	-	-	-	-	-
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
Capital Outlay		**$ -**	**$ 11,630**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
Shelter Services Total		**$ 42,837**	**$ 96,838**	**$ 68,636**	**$ 95,000**	**$ 95,000**	**$ 83,350**	**$ (11,650)**	**-12.26%**

(1) This department was created in 2004 in order to track cost of housing animals picked up by Animal Control Officer.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 15 NAME: CLERK OF SUPERIOR COURT

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Elected Officials	5315.0101	$ 70,144	$ 65,043	$ 66,343	$ 76,976	$ 76,976	$ 79,285	$ 2,309	3.00%
Salaries - Regular	5315.0102	189,440	199,553	234,154	229,840	229,840	345,446	115,606	50.30%
Salaries - Part Time	5315.0103	31,772	52,270	28,364	69,158	69,158	43,141	(26,017)	-37.62%
Salaries - Overtime	5315.0105	2,291	6,090	555	5,304	5,304	12,365	7,061	133.12%
Salaries Total		**$ 293,647**	**$ 322,956**	**$ 329,416**	**$ 381,278**	**$ 381,278**	**$ 480,237**	**$ 98,959**	**25.95%**
Unemployment Insurance	5315.0108	$ 2,136	$ 2,239	$ 2,081	$ 1,868	$ 1,868	$ 1,083	$ (785)	-42.03%
Medicare	5315.0109	4,147	4,483	4,463	5,529	5,529	6,963	1,434	25.94%
FICA	5315.0110	17,734	19,169	19,085	23,639	23,639	29,775	6,136	25.96%
Retirement	5315.0111	26,109	27,818	14,599	25,222	25,222	26,817	1,595	6.32%
Health Insurance	5315.0112	40,187	59,097	81,035	78,554	78,554	99,526	20,972	26.70%
Workers' Compensation Insurance	5315.0113	818	798	1,564	1,592	1,592	1,672	80	5.03%
Medicare Supplement	5315.0114	-	-	-	-	-	-	-	
Benefits Total		**$ 91,131**	**$ 113,604**	**$ 122,827**	**$ 136,404**	**$ 136,404**	**$ 165,836**	**$ 29,432**	**21.58%**
Personal Services Total		**$ 384,778**	**$ 436,560**	**$ 452,243**	**$ 517,682**	**$ 517,682**	**$ 646,073**	**$ 128,391**	**24.80%**
Postage	5315.0224	$ 9,213	$ 10,071	$ 16,000	$ 20,000	$ 20,000	$ 20,000	$ -	0.00%
General Operating Supplies	5315.0225	29,316	32,137	16,336	24,000	24,000	24,000	-	0.00%
Advertisements	5315.0226	82	102	207	-	-	-	-	-
Specialty Supplies	5315.0227	521	-	-	-	-	-	-	-
Fuel & Lubricants	5315.0243	-	-	-	-	-	500	500	-
Tires & Batteries	5315.0248	-	-	-	-	-	500	500	-
Travel Expenditures	5315.0307	776	681	542	1,500	1,500	1,500	-	0.00%
Legal	5315.0308	850	2,134	1,982	-	2,090	-	-	n/a
Conferences & Training	5315.0309	1,491	1,731	1,634	1,000	1,639	2,000	1,000	100.00%
Accounting	5315.0314	-	8,738	6,739	-	1,920	-	-	-
Auditing	5315.0315	-	-	-	-	-	-	-	-
Dues	5315.0318	130	480	850	500	500	500	-	0.00%
Other Professional Fees	5315.0320	1,410	604	487	500	500	100	(400)	-80.00%
Damages, Rewards,& Indemnities	5315.0321	970	-	-	-	-	-	-	-
Communications	5315.0326	1,788	-	-	-	-	-	-	-
Maintenance Contracts[1]	5315.0328	3,745	6,483	4,963	4,225	5,957	5,525	1,300	30.77%
Property & Liability Insurance	5315.0330	670	635	-	-	-	-	-	-
Uniforms	5315.0337	-	-	-	-	-	-	-	-
Miscellaneous	5315.0352	-	-	1,350	-	-	-	-	-
Repairs - Autos	5315.0361	-	-	-	-	-	500	500	-
Repairs - Others	5315.0363	-	-	-	-	-	-	-	-
Operating Leases[2]	5315.0367	4,143	9,927	15,142	16,378	16,378	17,895	1,517	9.26%
Software	5315.0466	4,832	925	177	-	-	-	-	-
Computer Hardware & Peripherals	5315.0468	34,184	7,238	6,544	-	5,579	-	-	-
Expendable Eqiupment	5315.0476	-	-	1,682	-	-	-	-	-
Operating Expenditures Total		**$ 94,121**	**$ 81,886**	**$ 74,635**	**$ 68,103**	**$ 80,063**	**$ 73,020**	**$ 4,917**	**7.22%**
Debt Service - Principal	5315.0477	$ -	$ -	$ -	$ -	$ -	$ -	0	-
Debt Service - Interest	5315.0478	-	-	-	-	-	-	-	-
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0**	-
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0**	-
Clerk of Superior Court Total		**$ 478,899**	**$ 518,446**	**$ 526,878**	**$ 585,785**	**$ 597,745**	**$ 719,093**	**$ 133,308**	**22.76%**

(1) #0328 - Maintenance - ICON software - Clerk of Court case management arrangement; $625.00 - Duplicating Products

(2) #0367 - Mail machine at $280.87, copier at $468.00, copier at $203.00, copier at $359.00, and coin-operated copier at $54.00 per month

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 16 NAME: STATE COURT

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Elected Officials	5316.0101	$ 59,709	$ 60,405	$ 62,324	$ 63,339	$ 63,339	$ 67,196	$ 3,857	6.09%
Salaries - Regular	5316.0102	22,808	22,752	16,665	25,439	25,439	31,117	5,678	22.32%
Salaries - Part Time	5316.0103	300	-	3,872	-	-	-	-	-
Salaries-Bailiff's Salary	5316.0104	12,450	7,350	14,065	18,000	18,000	18,000	-	0.00%
Salaries - Overtime	5316.0105	39	-	8	-	-	-	-	-
Bailiffs	5316.0106	-	-	-	-	-	-	-	-
Salaries Total[1]		**$ 95,306**	**$ 90,507**	**$ 96,934**	**$ 106,778**	**$ 106,778**	**$ 116,313**	**$ 9,535**	**8.93%**
Unemployment Insurance	5316.0108	$ 422	$ 386	$ 654	$ 288	$ 288	$ 155	$ (133)	-46.28%
Medicare	5316.0109	1,341	1,269	1,355	1,548	1,548	1,687	139	8.98%
FICA	5316.0110	5,732	5,428	5,794	5,877	5,877	7,211	1,334	22.70%
Retirement	5316.0111	4,552	5,087	5,325	5,877	5,877	9,905	4,028	68.54%
Health Insurance	5316.0112	8,516	10,141	11,335	11,339	11,339	6,032	(5,307)	-46.81%
Workers' Compensation Insurance	5316.0113	436	445	460	468	468	492	24	5.13%
Benefits Total		**$ 20,999**	**$ 22,756**	**$ 24,923**	**$ 25,397**	**$ 25,397**	**$ 25,481**	**$ 84**	**0.33%**
Personal Services Total		**$ 116,305**	**$ 113,263**	**$ 121,857**	**$ 132,175**	**$ 132,175**	**$ 141,795**	**$ 9,620**	**7.28%**
Books & Periodicals	5316.0219	$ 221	$ 632	$ 345	$ 400	$ 400	$ 400	$ -	0.00%
Postage	5316.0224	930	1,000	566	1,500	1,500	3,500	2,000	133.33%
General Operating Supplies	5316.0225	4,019	1,670	1,732	2,200	2,200	2,200	-	0.00%
Advertisements	5316.0226	-	-	-	-	-	-	-	-
Fuel & Lubricants	5316.0243	-	-	-	-	-	-	-	-
Tires & Batteries	5316.0248	-	-	-	-	-	-	-	-
Travel Expenditures	5316.0307	78	115	-	300	300	300	-	0.00%
Legal	5316.0308	125	2,549	4,979	1,500	1,500	5,000	3,500	233.33%
Conferences & Training	5316.0309	-	-	-	400	400	400	-	0.00%
Jury Fees[2]	5316.0311	7,700	10,077	19,029	19,934	19,934	25,000	5,066	25.41%
Witness Fees	5316.0312	200	200	125	500	500	500	-	0.00%
Court Reporters Fees[2]	5316.0313	17,503	18,326	23,801	23,409	23,409	40,000	16,591	70.87%
Accounting	5316.0314	-	-	-	-	-	-	-	-
Auditing	5316.0315	-	-	-	-	-	-	-	-
Dues	5316.0318	353	418	100	400	400	400	-	0.00%
Other Professional Fees	5316.0320	893	2,671	1,790	300	300	-	(300)	-100.00%
Communications	5316.0326	1,481	-	-	-	-	-	-	-
Maintenance Contracts	5316.0328	-	-	-	-	-	-	-	-
Property & Liability Insurance	5316.0330	325	305	-	-	-	-	-	-
Electricity	5316.0332	256	-	-	-	-	-	-	-
Natural Gas	5316.0333	416	(229)	-	-	-	-	-	-
Water & Sewerage	5316.0334	153	-	-	-	-	-	-	-
Uniforms	5316.0337	-	-	-	-	-	-	-	-
Miscellaneous	5316.0352	-	-	-	-	-	-	-	-
Repairs Building & Ground	5316.0362	-	-	-	-	-	-	-	-
Operating Leases[3]	5316.0367	539	3,927	3,383	3,088	3,088	3,088	-	0.00%
Software	5316.0466	-	-	108	-	-	-	-	-
Computer Hardware & Peripherals	5316.0468	3,192	-	2,237	-	-	-	-	-
Operating Expenditures Total		**$ 38,384**	**$ 41,661**	**$ 58,195**	**$ 53,931**	**$ 53,931**	**$ 80,788**	**$ 26,857**	**49.80%**
Debt Service - Principal	5316.0477	$ -	$ -	$ -	$ -	$ -	$ -	0	-
Debt Service - Interest	5316.0478	-	-	-	-	-	-	-	-
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
State Court Total		**$ 154,689**	**$ 154,924**	**$ 180,052**	**$ 186,106**	**$ 186,106**	**$ 222,583**	**$ 36,477**	**19.60%**

(1) - #0102 - Salaries increased due to number of sessions of court
(2) - #0311 & #0313 - Increase is due to growth in the number of cases and the number of sessions of court required.
(3) - #0367 - Copier at $249.00 per month plus $100.00 for property tax.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 17 NAME: PROBATE COURT

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Elected Officials	5317.0101	$ 58,800	$ 62,702	$ 63,956	$ 79,334	$ 79,334	$ 81,713	$ 2,379	3.00%
Salaries - Regular	5317.0102	45,497	45,898	53,335	48,434	48,434	57,803	9,369	19.34%
Salaries - Part Time	5317.0103	9,683	-	13	-	-	19,306	19,306	n/a
Salaries - Overtime	5317.0105	1,035	12	145	-	-	-	-	-
Vital Records Collection Comp.	5317.0107	7,500	7,500	7,500	7,500	7,500	7,500	-	0.00%
Salaries Total		**$ 122,515**	**$ 116,112**	**$ 124,949**	**$ 135,268**	**$ 135,268**	**$ 166,322**	**$ 31,054**	**22.96%**
Unemployment Insurance	5317.0108	$ 620	$ 364	$ 398	$ 423	$ 423	$ 330	$ (93)	-21.90%
Medicare	5317.0109	1,582	1,482	1,592	1,961	1,961	2,303	342	17.44%
FICA	5317.0110	6,766	6,339	6,806	8,387	8,387	9,847	1,460	17.41%
Retirement	5317.0111	7,833	8,461	8,759	9,781	9,781	12,108	2,327	23.79%
Health Insurance	5317.0112	19,708	23,583	26,614	27,365	27,365	30,019	2,654	9.70%
Workers' Compensation Insurance	5317.0113	273	277	287	292	292	307	15	5.14%
Medicare Supplement	5317.0114	-	-	-	-	-	-	-	-
Benefits Total		**$ 36,782**	**$ 40,506**	**$ 44,456**	**$ 48,209**	**$ 48,209**	**$ 54,914**	**$ 6,705**	**13.91%**
Personal Services Total		**$ 159,297**	**$ 156,618**	**$ 169,405**	**$ 183,477**	**$ 183,477**	**$ 221,236**	**$ 37,759**	**20.58%**
Books & Periodicals	5317.0219	$ -	$ 406	$ 2,322	$ 600	$ 1,114	$ 800	$ 200	33.33%
Postage	5317.0224	1,964	-	611	1,200	1,239	1,250	50	4.17%
General Operating Supplies	5317.0225	7,064	6,717	4,422	6,500	2,637	5,000	(1,500)	-23.08%
Advertisements	5317.0226	-	-	-	-	-	-	-	-
Fuel & Lubricants	5317.0243	-	-	552	-	308	-	-	-
Tires & Batteries	5317.0248	-	-	-	-	-	-	-	-
Travel Expenditures	5317.0307	2,257	1,086	874	1,200	178	1,200	-	0.00%
Legal	5317.0308	100	-	1,432	-	-	-	-	-
Conferences & Training	5317.0309	1,391	1,056	1,505	1,500	1,217	1,500	-	0.00%
Accounting	5317.0314	-	-	-	-	-	-	-	-
Auditing	5317.0315	-	-	-	-	-	-	-	-
Dues	5317.0318	170	120	270	220	220	220	-	0.00%
Election Expenditures	5317.0319	-	-	-	-	-	-	-	-
Other Professional Fees	5317.0320	127	138	106	200	84	100	(100)	-50.00%
Communications	5317.0326	471	-	-	-	-	-	-	-
Maintenance Contracts[1]	5317.0328	-	1,000	3,000	3,000	3,320	3,000	-	0.00%
Property & Liability Insurance	5317.0330	275	262	-	-	-	-	-	-
Uniforms	5317.0337	-	-	-	-	-	-	-	-
Miscellaneous	5317.0352	-	-	-	-	-	-	-	-
Repairs - Autos	5317.0361	-	-	-	-	-	-	-	-
Operating Leases[2]	5317.0367	2,759	4,048	3,082	3,532	3,060	3,060	(472)	-13.36%
Software[3]	5317.0466	-	-	170	-	-	-	-	-
Computer Hardware & Peripherals[3]	5317.0468	6,457	-	-	-	-	-	-	-
Operating Expenditures Total		**$ 23,035**	**$ 14,833**	**$ 18,346**	**$ 17,952**	**$ 13,377**	**$ 16,130**	**$ (1,822)**	**-10.15%**
Debt Service - Principal[3]	5317.0477	$ -	$ 1,127	$ 3,670	$ 4,146	$ 4,146	$ 3,058	$ (1,088)	-26.24%
Debt Service - Interest[3]	5317.0478	-	473	1,130	655	655	142	(513)	-78.32%
Debt Service Total		**$ -**	**$ 1,600**	**$ 4,800**	**$ 4,801**	**$ 4,801**	**$ 3,200**	**$ (1,601)**	**-33.35%**
Capital Outlay		**$ -**	**$ 12,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Probate Court Total		**$ 182,332**	**$ 185,051**	**$ 192,551**	**$ 206,230**	**$ 201,655**	**$ 240,566**	**$ 34,336**	**16.65%**

(1) #0328 - $255 per month for Criminal Justice Technology software.

(2) #0367 - Copier at $255 per month plus $100 for property tax.

(3) #0477 & #0478 - Debt service for Criminal Justice Technologies Software

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 18 NAME: ELECTIONS

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Part Time	5318.0103	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Salaries - Poll Workers	5318.0106	46,105	6,780	36,825	-	16,885	103,200	103,200	n/a
Salaries Total		**$ 46,105**	**$ 6,780**	**$ 36,825**	**$ -**	**$ 16,885**	**$ 103,200**	**$ 103,200**	**n/a**
Unemployment Insurance	5318.0108	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Medicare	5318.0109	-	-	-	-	-	-	-	n/a
FICA	5318.0110	-	-	-	-	-	-	-	n/a
								-	n/a
Benefits Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Personal Services Total		**$ 46,105**	**$ 6,780**	**$ 36,825**	**$ -**	**$ 16,885**	**$ 103,200**	**$ 103,200**	**n/a**
Fuel & Lubricants	5318.0243	$ -	$ 72	$ -	$ -	$ -	$ -	$ -	n/a
Travel Expenditures	5318.0307	1,191	746	2,622	500	500	500	-	0.00%
Legal	5318.0308	150	-	-	-	-	-	-	n/a
Election Expenditures - Supplies	5318.0311	13,261	3,825	11,996	-	-	-	-	n/a
Election Expenditures - Advertisement	5318.0312	145	1,192	110	-	-	-	-	n/a
Election Expenditures - Printing	5318.0313	-	-	-	-	-	-	-	n/a
Other Professional Fees	5318.0320	-	-	-	-	-	6,000	6,000	n/a
Communications	5318.0326	1,115	494	-	-	-	-	-	n/a
Maintenance Contracts[1]	5318.0328	-	-	8,945	11,280	11,280	11,280	-	0.00%
Software	5318.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5318.0468	8,585	-	-	-	-	-	-	n/a
Expendable Equipment	5318.0476	-	-	11,080	27,214	27,214		(27,214)	-100.00%
Precinct Improvement Grants	5318.0500			3,574	-	-	-	-	n/a
Operating Expenditures Total		**$ 24,447**	**$ 6,329**	**$ 38,327**	**$ 38,994**	**$ 38,994**	**$ 17,780**	**$ (21,214)**	**-54.40%**
Debt Service - Principal	5318.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5318.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay[2]		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 55,800**	**$ 55,800**	**n/a**
Elections Total		**$ 70,552**	**$ 13,109**	**$ 75,152**	**$ 38,994**	**$ 55,879**	**$ 176,780**	**$ 137,786**	**353.35%**

(1) - #0328 - Maintenance on Touch Screen machines and Opti-scan machines.

(2) - This is the estimated cost for 20 new touch screen voting machines.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 33 NAME: SUPERIOR COURT

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Elected Officials	5333.0101	$ 37,528	$ 39,766	$ 39,172	$ 39,810	$ 39,810	$ 41,005	$ 1,195	3.00%
Salaries - Regular	5333.0102	-	-	-	-	-	-	-	-
Salaries - Part Time	5333.0103	1,555	300	-	-	-	-	-	-
Salaries- Bailiff	5333.0104	-	-	-	-	-	-	-	-
Salaries - Overtime	5333.0105	-	-	-	-	-	-	-	-
Salaries- Bailiff	5333.0106	16,500	14,400	14,550	5,569	5,569	5,569	-	0.00%
Salaries Total		**$ 55,583**	**$ 54,466**	**$ 53,722**	**$ 45,379**	**$ 45,379**	**$ 46,574**	**$ 1,195**	**2.63%**
Unemployment Insurance	5333.0108	$ 541	$ 250	$ 33	$ 94	$ 94	$ 51	$ (43)	-46.09%
Medicare	5333.0109	853	790	779	658	658	675	17	2.58%
FICA	5333.0110	3,648	3,377	3,331	2,813	2,813	2,888	75	2.67%
Retirement	5333.0111	-	-	-	-	-	-	-	-
Health Insurance	5333.0112	-	-	-	-	-	-	-	-
Workers' Compensation Insurance	5333.0113	300	292	303	308	308	324	16	5.19%
Benefits Total		**$ 5,342**	**$ 4,709**	**$ 4,446**	**$ 3,873**	**$ 3,873**	**$ 3,938**	**$ 65**	**1.67%**
Personal Services Total		**$ 60,925**	**$ 59,175**	**$ 58,168**	**$ 49,252**	**$ 49,252**	**$ 50,512**	**$ 1,260**	**2.56%**
Intergovernmental[1]	5333.0000	$ -	$ 19,200	$ 11,174	$ 18,000	$ 18,000	$ 36,000	$ 18,000	100.00%
Books & Periodicals	5333.0219	325	-	20	180	180	180	-	0.00%
Postage	5333.0224	1,209	1,371	1,146	3,300	1,608	1,500	(1,800)	-54.55%
General Operating Supplies	5333.0225	920	1,326	1,306	2,500	1,356	2,500	-	0.00%
Advertisements	5333.0226	-	-	-	-	-	-	-	-
Fuel & Lubricants	5333.0243	-	-	-	-	-	-	-	-
Tires & Batteries	5333.0248	-	-	-	-	-	-	-	-
Travel Expenditures	5333.0307	18	57	345	500	266	500	-	0.00%
Legal[(2)]	5333.0308	41,099	19,673	41,072	-	-	25,000	25,000	n/a
Conferences & Training	5333.0309	-	395	220	600	-	600	-	0.00%
Jury & Court Fees	5333.0311	25,286	24,827	41,484	48,000	46,913	48,000	-	0.00%
Witness Fees	5333.0312	750	643	646	1,000	348	1,000	-	0.00%
Court Reporters Fees	5333.0313	54,725	48,437	48,025	75,000	87,386	90,000	15,000	20.00%
Accounting	5333.0314	-	-	-	-	-	-	-	-
Auditing	5333.0315	-	-	-	-	-	-	-	-
Dues	5333.0318	670	1,679	1,120	2,000	506	2,000	-	0.00%
Other Professional Fees	5333.0320	2,592	-	200	3,000	1,658	10,000	7,000	233.33%
Communications	5333.0326	1,840	454	-	-	-	-	-	-
Maintenance Contracts	5333.0328	389	339	1,183	500	500	500	-	0.00%
Legal Notices	5333.0329	-	-	-	-	-	-	-	-
Property & Liability Insurance	5333.0330	521	489	-	-	-	-	-	-
Electricity	5333.0332	1,316	-	-	-	-	-	-	-
Natural Gas	5333.0333	2,071	-	-	-	-	-	-	-
Water & Sewerage	5333.0334	371	-	-	-	-	-	-	-
Uniforms	5333.0337	-	-	-	-	-	-	-	-
Rent On Carol Reuss Prop.	5333.0338	-	-		-	-		-	#DIV/0!
Miscellaneous	5333.0352	-	-	-	-	-	-	-	n/a
Repair Bldgs & Grounds	5333.0362	-	-	-	-	-	-	-	-
Operating Leases	5333.0367	539	902	539	-	-	-	-	-
Software	5333.0466	-	-	108	-	-	-	-	-
Computer Hardware & Peripherals	5333.0468	18,465	-	-	-	-	-	-	-
Operating Expenditures Total		**$153,106**	**$119,792**	**$ 148,588**	**$ 154,580**	**$ 158,721**	**$ 217,780**	**$ 63,200**	**40.88%**
Debt Service - Principal	5333.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Debt Service - Interest	5333.0478	-	-	-	-	-	-	-	-
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Superior Court Total		**$214,031**	**$178,967**	**$ 206,756**	**$ 203,832**	**$ 207,973**	**$ 268,292**	**$ 64,460**	**31.62%**

(1) Additional Law Clerk Added to the Circuit.
(2) - 0352 Represents funding needed for conflict counsel and appeals

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 34 NAME: JUVENILE COURT

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Department Head	5334.0101	$ 32,225	$ 86,231	$ 85,469	$ 90,168	$ 90,168	$ 92,873	$ 2,705	3.00%
Salaries - Regular	5334.0102	37,941	101,550	130,637	158,736	158,736	169,772	11,036	6.95%
Salaries - Part Time	5334.0103	-	-	12,210	-	-	-	-	-
Salaries - Overtime	5334.0105	10	5	20	-	-	-	-	-
Salaries- Bailiff	5334.0106	-	-	-	-	-	-	-	-
Salaries Total		**$ 70,176**	**$ 187,786**	**$ 228,336**	**$ 248,904**	**$ 248,904**	**$ 262,645**	**$ 13,741**	**5.52%**
Unemployment Insurance	5334.0108	$ 826	$ 728	$ 801	$ 575	$ 575	$ 309	$ (266)	-46.19%
Medicare	5334.0109	968	2,680	3,217	3,609	3,609	3,808	199	5.51%
FICA	5334.0110	4,137	11,461	13,757	15,432	15,432	16,284	852	5.52%
Retirement	5334.0111	410	3,273	5,110	2,614	2,614	4,610	1,996	76.36%
Health Insurance	5334.0112	3,405	18,748	24,464	33,564	33,564	37,416	3,852	11.48%
Workers' Compensation Insurance	5334.0113	96	3,767	3,895	3,965	3,965	4,163	198	4.99%
Benefits Total		**$ 9,842**	**$ 40,657**	**$ 51,244**	**$ 59,759**	**$ 59,759**	**$ 66,591**	**$ 6,832**	**11.43%**
Personal Services Total		**$ 80,018**	**$ 228,443**	**$ 279,580**	**$ 308,663**	**$ 308,663**	**$ 329,236**	**$ 20,573**	**6.67%**
Intergovernmental	5334.0000	$ 20,161	$ -	$ -	$ -	$ -	$ -	$ -	-
Books and Periodicals	5334.0219	394	870	1,227	1,188	500	1,100	(88)	-7.41%
Postage	5334.0224	986	1,300	1,199	1,719	800	1,800	81	4.71%
General Operating Supplies	5334.0225	2,031	4,970	5,072	4,800	3,843	5,000	200	4.17%
Advertisements	5334.0226	-	-	-	-	-	-	-	-
Fuel & Lubricants	5334.0243	-	-	-	-	-	-	-	-
Medical Supplies/Treatment	5334.0245	-	386	2,404	50	31	50	-	0.00%
Tires & Batteries	5334.0248	-	-	-	-	-	-	-	-
Travel Expenditures	5334.0307	659	2,451	3,995	3,800	4,159	5,660	1,860	48.95%
Legal	5334.0308	13,645	7,432	9,689	10,000	5,318	10,000	-	0.00%
Conferences & Training	5334.0309	-	330	220	650	171	500	(150)	-23.08%
Jury, Witness Fees & Court	5334.0311	-	-	-	-	-	-	-	-
Witness Fees	5334.0312	150	75	-	100	43	75	(25)	-25.00%
Court Reporters Fees	5334.0313	3,794	6,599	4,308	2,500	1,010	2,000	(500)	-20.00%
Accounting	5334.0314	-	-	-	-	-	-	-	-
Auditing	5334.0315	-	-	-	-	-	-	-	-
Dues	5334.0318	175	756	1,188	1,000	866	950	(50)	-5.00%
Other Professional Fees	5334.0320	10,098	8,658	3,591	8,500	1,200	9,500	1,000	11.76%
Communications	5334.0326	1,059	251	695	1,000	1,161	2,700	1,700	170.00%
Maintenance Contracts [1]	5334.0328	173	9	423	850	83	-	(850)	-100.00%
Legal Notices	5334.0329	-	-	-	-	-	-	-	-
Property & Liability Insurance	5334.0330	-	-	-	-	-	-	-	-
Uniforms	5334.0337	-	-	-	-	-	-	-	-
Rent	5334.0338	-	-	-	-	-	-	-	-
Miscellaneous	5334.0352	-	-	-	-	-	-	-	-
Operating Leases	5334.0367	539	902	1,020	3,160	3,160	3,160	-	0.00%
Software	5334.0466	17,579		-	30	465	-	(30)	-100.00%
Computer Hardware & Peripherals	5334.0468	16,046	136	2,636	350	1,277	-	(350)	-100.00%
Expendable Equipment	5334.0476	612	-	-	-	-	-	-	-
Operating Expenditures Total		**$ 88,101**	**$ 35,125**	**$ 37,667**	**$ 39,697**	**$ 24,087**	**$ 42,495**	**$ 2,798**	**7.05%**
Debt Service - Principal	5334.0477	$ -	$ -	$ -	$ -	$ -	$ -	0	-
Debt Service - Interest	5334.0478	-	-	-	-	-	-	-	-
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	0	-
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0**	-
Juvenile Court Total		**$ 168,119**	**$ 263,568**	**$ 317,247**	**$ 348,360**	**$ 332,750**	**$ 371,731**	**$ 23,371**	**6.71%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 35 NAME: DISTRICT ATTORNEY

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Elected Officials	5335.0101	$ 6,148	$ 3,777	$ 6,417	$ 6,522	$ 6,522	$ 6,717	$ 195	2.99%
Salaries - Regular	5335.0102	238,435	331,074	343,940	369,980	369,980	362,890	(7,090)	-1.92%
Salaries - Part Time	5335.0103	15,997	12,833	13,241	13,457	13,457	10,578	(2,879)	-21.39%
Salaries - Overtime	5335.0105	212	1,088	1,621	-	-	-	-	-
Salaries Total		**$ 260,792**	**$ 348,772**	**$ 365,219**	**$ 389,959**	**$ 389,959**	**$ 380,185**	**$ (9,774)**	**-2.51%**
Unemployment Insurance	5335.0108	$ 2,436	$ 1,884	$ 2,049	$ 1,488	$ 1,488	$ 774	$ (715)	-48.02%
Medicare	5335.0109	3,771	4,835	5,126	5,654	5,654	5,513	(141)	-2.49%
FICA	5335.0110	15,860	21,252	21,918	24,177	24,177	23,571	(606)	-2.51%
Retirement	5335.0111	2,326	13,190	12,113	10,527	10,527	10,527	-	0.00%
Health Insurance	5335.0112	23,821	61,282	56,478	71,231	71,231	47,717	(23,514)	-33.01%
Workers' Compensation Insurance	5335.0113	409	425	410	417	417	463	46	11.04%
Benefits Total		**$ 48,623**	**$ 102,868**	**$ 98,094**	**$ 113,494**	**$ 113,494**	**$ 88,565**	**$ (24,929)**	**-21.97%**
Personal Services Total		**$ 309,415**	**$ 451,640**	**$ 463,313**	**$ 503,453**	**$ 503,453**	**$ 468,750**	**$ (34,703)**	**-6.89%**
Books & Periodicals	5335.0219	$ 1,610	$ 1,817	$ 2,579	$ 1,700	$ 2,844	$ 1,700	$ -	0.00%
Postage	5335.0224	3,174	3,172	2,210	4,500	3,129	4,500	-	0.00%
General Operating Supplies	5335.0225	6,147	5,126	7,709	8,500	5,712	8,500	-	0.00%
Advertisements	5335.0226	499	209	-	500	500	500	-	0.00%
Fuel & Lubricants	5335.0243	1,891	3,714	4,535	3,195	2,938	3,195	-	0.00%
Tires & Batteries	5335.0248	308	341	583	600	165	600	-	0.00%
Court Costs- Transcripts	5335.0306	1,173	2,324	683	7,500	240	7,500	-	0.00%
Travel Expenditures	5335.0307	-	985	1,349	250	250	250	-	0.00%
Legal	5335.0308	-	-	-	-	-	-	-	-
Conferences & Training	5335.0309	1,767	2,234	1,953	2,000	686	2,000	-	0.00%
Witness Fees	5335.0312	-	-	-	-	-	-	-	-
Court Reporters Fees	5335.0313	-	-	-	-	-	-	-	-
Accounting	5335.0314	-	-	-	-	-	-	-	-
Auditing	5335.0315	-	-	-	-	-	-	-	-
Dues	5335.0318	1,182	1,200	2,265	1,200	1,285	1,285	85	7.08%
Other Professional Fees	5335.0320	1,454	615	1,178	2,800	600	1,200	(1,600)	-57.14%
Communications	5335.0326	1,506	79	159	-	-	-	-	n/a
Maintenance Contracts	5335.0328	649	-	48	-	-	-	-	-
Property & Liability Insurance	5335.0330	1,464	1,385	-	-	-	-	-	-
Electricity	5335.0332	2,736	-	-	-	-	-	-	-
Natural Gas	5335.0333	2,302	-	-	-	-	-	-	-
Water & Sewerage	5335.0334	660	-	-	-	-	-	-	-
Lance Case	5335.0333	-	-	-	-	-	-	-	-
Uniforms	5335.0337	-	-	-	-	-	-	-	-
Rent	5335.0338	-	-	-	-	-	-	-	-
Miscellaneous	5335.0352	(10)	-	2	-	-	-	-	-
Repairs To Road Machinery	5335.0360	-	-	-	-	-	-	-	-
Repairs - Autos	5335.0361	319	969	2,087	1,200	554	1,200	-	0.00%
Repairs - Buildings and Grounds	5335.0362	76	-	-	-	-	-	-	-
Operating Leases[1]	5335.0367	2,682	8,405	7,340	5,616	5,616	5,616	-	0.00%
Software	5335.0466	-	-	-	-	-	-	-	-
Computer Hardware & Peripherals	5335.0468	4,897	-	679	-	-	-	-	-
Expendable Equipment	5335.0476	-	81	-	-	-	-	-	-
Operating Expenditures Total		**$ 36,486**	**$ 32,656**	**$ 35,359**	**$ 39,561**	**$ 24,519**	**$ 38,046**	**$ (1,515)**	**-3.83%**
Debt Service - Principal	5335.0477	$ -	$ -	$ -	$ -	$ -	$ -	0	-
Debt Service - Interest	5335.0478	-	-	-	-	-	-	-	-
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0**	-
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0**	-
District Attorney Total		**$ 345,901**	**$ 484,296**	**$ 498,672**	**$ 543,014**	**$ 527,972**	**$ 506,796**	**$ (36,218)**	**-6.67%**

(1) #0367 - Copier lease $468.00 per month.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 48 NAME: VICTIM'S ASSISTANCE

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular	5348.0102	$ 27,143	$ 27,144	$ 31,721	$ 30,912	$ 30,912	$ 73,008	$ 42,096	136.18%
Salaries - Part Time	5348.0103	-	-	-	-	-	-	-	0.00%
Salaries - Overtime	5348.0105	145	95	2,027	5,798	5,798	-	(5,798)	-100.00%
Salaries Total		**$ 27,288**	**$ 27,239**	**$ 33,748**	**$ 36,710**	**$ 36,710**	**$ 73,008**	**$ 36,298**	**98.88%**
Unemployment Insurance	5348.0108	$ 207	$ 126	$ 144	$ 144	$ 144	$ 155	$ 11	7.43%
Medicare	5348.0109	390	394	450	532	532	1,059	527	99.06%
FICA	5348.0110	1,665	1,683	1,923	2,276	2,276	4,526	2,250	98.86%
Retirement	5348.0111	5,456	1,110	2,486	1,294	1,294	1,332	38	2.94%
Health Insurance	5348.0112	4,105	1,619	5,295	5,444	5,444	11,768	6,324	116.17%
Workers' Compensation Insurance	5348.0113	109	101	104	106	106	118	12	10.94%
Benefits Total		**$ 11,932**	**$ 5,033**	**$ 10,402**	**$ 9,796**	**$ 9,796**	**$ 18,958**	**$ 9,162**	**93.52%**
Personal Services Total		**$ 39,220**	**$ 32,272**	**$ 44,150**	**$ 46,506**	**$ 46,506**	**$ 91,966**	**$ 45,460**	**97.75%**
Postage	5348.0224	$ 1,167	$ 1,473	$ 1,237	$ 2,500	$ 2,500	$ 2,500	$ -	0.00%
General Operating Supplies	5348.0225	297	1,958	1,050	600	1,600	3,200	2,600	433.33%
Advertisements	5348.0226	-	-	-	-	-	-	-	-
Fuel & Lubricants	5348.0243	-	-	-	-	-	-	-	-
Tires & Batteries	5348.0248	-	-	-	-	-	-	-	-
Travel Expenditures	5348.0307	734	329	1,876	800	800	1,000	200	25.00%
Legal	5348.0308	-	-	-	-	-	-	-	-
Conferences & Training	5348.0309	399	96	1,043	600	600	1,000	400	66.67%
Accounting	5348.0314	-	-	-	-	-	-	-	-
Auditing	5348.0315	-	-	-	-	-	-	-	-
Dues	5348.0318	-	-	-	-	-	-	-	-
Other Professional Fees	5348.0320	-	-	-	-	-	-	-	-
Communications	5348.0326	94	-	-	-	-	-	-	n/a
Maintenance Contracts	5348.0328	-	-	-	-	-	-	-	-
Property & Liability Insurance	5348.0330	-	-	-	-	-	-	-	-
Electricity	5348.0332	-	-	-	-	-	-	-	-
Natural Gas	5348.0333	-	-	-	-	-	-	-	-
Water & Sewerage	5348.0334	-	-	-	-	-	-	-	-
Uniforms	5348.0337	-	-	-	-	-	-	-	-
Miscellaneous	5348.0352	-	-	-	-	-	-	-	-
Repairs - Autos	5348.0361	-	-	-	-	-	-	-	-
Operating Leases	5348.0367	-	-	-	-	-	-	-	-
Software	5348.0466	-	-	-	-	-	-	-	-
Computer Hardware & Peripherals	5348.0468	-		-	-	-	-	-	-
Operating Expenditures Total		**$ 2,691**	**$ 3,856**	**$ 5,206**	**$ 4,500**	**$ 5,500**	**$ 7,700**	**$ 3,200**	**71.11%**
Debt Service - Principal	5348.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Debt Service - Interest	5348.0478	-	-	-	-	-	-	-	-
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Victim Assistance Total		**$ 41,911**	**$ 36,128**	**$ 49,356**	**$ 51,006**	**$ 52,006**	**$ 99,666**	**$ 48,660**	**95.40%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 49 NAME: SOLICITOR- STATE COURT

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Elected Officials	5349.0101	$ 58,385	$ 59,067	$ 60,943	$ 61,935	$ 61,935	$ 63,793	$ 1,858	3.00%
Salaries - Regular [4]	5349.0102	58,454	58,281	59,373	59,812	59,812	173,368	113,556	189.85%
Salaries - Part Time	5349.0103	-	-	-	-	-	-	-	-
Salaries - Overtime	5349.0105	363	262	1,618	-	-	-	-	-
Salaries Total		**$ 117,202**	**$ 117,610**	**$ 121,934**	**$ 121,747**	**$ 121,747**	**$ 237,161**	**$ 115,414**	**94.80%**
Unemployment Insurance	5349.0108	$ 413	$ 401	$ 320	$ 287	$ 287	$ 387	$ 100	34.76%
Medicare	5349.0109	1,680	1,675	1,710	1,765	1,765	3,439	1,674	94.84%
FICA	5349.0110	7,183	7,163	7,312	7,548	7,548	14,704	7,156	94.81%
Retirement	5349.0111	8,259	11,322	9,531	10,475	10,475	10,519	44	0.42%
Health Insurance	5349.0112	9,947	13,707	17,049	16,413	16,413	48,068	31,655	192.86%
Workers' Compensation Insurance	5349.0113	409	411	425	433	433	860	427	98.61%
Benefits Total		**$ 27,891**	**$ 34,679**	**$ 36,347**	**$ 36,921**	**$ 36,921**	**$ 77,976**	**$ 41,055**	**111.20%**
Personal Services Total		**$ 145,093**	**$ 152,289**	**$ 158,281**	**$ 158,668**	**$ 158,668**	**$ 315,138**	**$ 156,470**	**98.61%**
Books and Periodicals	5349.0219	$ -	$ 576	$ 204	$ 1,100	$ 1,100	$ 1,100	$ -	0.00%
Postage	5349.0224	1,214	2,253	(2,039)	1,200	1,200	1,200	-	0.00%
General Operating Supplies[1]	5349.0225	3,131	4,298	4,089	4,000	5,691	6,000	2,000	50.00%
Advertisements	5349.0226	-	-	-	-	-	-	-	-
Fuel & Lubricants	5349.0243	-	-	-	-	-	250	250	-
Tires & Batteries	5349.0248	-	-	-	-	-	-	-	-
Travel Expenditures	5349.0307	738	1,860	2,181	2,000	2,000	2,000	-	0.00%
Legal	5349.0308	-	-	-	-	-	-	-	-
Conferences & Training	5349.0309	100	100	150	800	800	800	-	0.00%
Accounting	5349.0314	-	-	-	-	-	-	-	-
Auditing	5349.0315	-	-	-	-	-	-	-	-
Dues	5349.0318	-	-	-	-	-	-	-	-
Other Professional Fees [5]	5349.0320	238	-	-	-	14,330	-	-	n/a
Communications	5349.0326	565	-	-	-	-	-	-	-
Maintenance Contracts[2]	5349.0328	646	(239)	287	250	250	-	(250)	-100.00%
Property & Liability Insurance	5349.0330	1,074	849	-	-	-	-	-	-
Uniforms	5349.0337	-	-	-	-	-	-	-	-
Evidence-Transcripts	5349.0351	280	-	49	300	300	300	-	0.00%
Miscellaneous	5349.0352	44	-	-	-	-	-	-	-
Repairs - Autos	5349.0361	-	-	-	-	-	-	-	-
Operating Leases[3]	5349.0367	3,278	2,931	3,527	3,600	3,600	3,600	-	0.00%
Software	5349.0466	-	-	-	-	-	-	-	-
Computer Hardware & Peripherals	5349.0468	5,780	-	-	-	-	-	-	-
Operating Expenditures Total		**$ 17,088**	**$ 12,628**	**$ 8,448**	**$ 13,250**	**$ 29,271**	**$ 15,250**	**$ 2,000**	**15.09%**
Debt Service - Principal	5349.0477	$ -	$ -	$ -	$ -	$ -	$ -	0	-
Debt Service - Interest	5349.0478	-	-	-	-	-	-	-	-
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-	-
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-	-
Solicitor' s Total		**$ 162,181**	**$ 164,917**	**$ 166,729**	**$ 171,918**	**$ 187,939**	**$ 330,388**	**$ 158,470**	**92.18%**

(1) #0225 - Increase in supplies due to increased case and work load.
(2) #0328 - Duplicating Products = $59.55 per quarter no longer applicable after 2007.
(3) #0367 - Copier at $300.00 per month.
(4) #0102 - New employees
(5) #0320 - Contract with Donald Hudson, $2,670 per month

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 55 NAME: MAGISTRATE COURT

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Elected Officials	5355.0101	$ 60,104	$ 66,110	$ 57,481	$ 71,490	$ 71,490	$ 73,634	$ 2,144	3.00%
Salaries - Regular	5355.0102	82,963	74,502	80,176	77,273	77,273	102,045	24,772	32.06%
Salaries - Part Time	5355.0103	-	-	-	-	-	-	-	-
Salaries - Overtime	5355.0105	-	-	-	-	-	-	-	-
Salaries Total		**$ 143,067**	**$ 140,612**	**$ 137,657**	**$ 148,763**	**$ 148,763**	**$ 175,679**	**$ 26,916**	**18.09%**
Unemployment Insurance	5355.0108	$ 413	$ 364	$ 333	$ 287	$ 287	$ 232	$ (55)	-19.15%
Medicare	5355.0109	2,056	2,093	1,941	2,157	2,157	2,547	390	18.08%
FICA	5355.0110	9,054	8,369	8,298	9,223	9,223	10,892	1,669	18.10%
Retirement	5355.0111	16,677	21,217	17,829	19,406	19,406	20,877	1,471	7.58%
Health Insurance	5355.0112	10,046	15,265	15,923	16,536	16,536	24,003	7,467	45.15%
Workers' Compensation Insurance	5355.0113	354	317	359	365	365	383	18	5.00%
Benefits Total		**$ 38,600**	**$ 47,625**	**$ 44,683**	**$ 47,974**	**$ 47,974**	**$ 58,934**	**$ 10,960**	**22.85%**
Personal Services Total		**$ 181,667**	**$ 188,237**	**$ 182,340**	**$ 196,737**	**$ 196,737**	**$ 234,613**	**$ 37,876**	**19.25%**
Books & Periodicals	5355.0219	$ -	$ 530	$ 1,109	$ -	$ 577	$ -	$ -	n/a
Postage	5355.0224	1,788	1,208	1,398	1,600	1,600	1,700	100	6.25%
General Operating Supplies	5355.0225	7,401	4,858	4,564	5,500	5,500	5,000	(500)	-9.09%
Advertisements	5355.0226	-	-	-	-	-	-	-	-
Fuel & Lubricants	5355.0243	-	-	-	-	-	-	-	-
Tires & Batteries	5355.0248	-	-	-	-	-	-	-	-
Travel Expenditures	5355.0307	663	1,090	344	1,000	1,000	1,200	200	20.00%
Legal	5355.0308	-	-	-	-	-	-	-	-
Conferences & Training	5355.0309	370	440	1,282	1,600	1,600	1,600	-	0.00%
Witness Fees	5355.0312	-	-	-	-	-	-	-	-
Court Reporters Fees	5355.0313	508	-	-	-	-	-	-	-
Accounting	5355.0314	-	-	-	-	-	-	-	-
Auditing	5355.0315	-	-	-	-	-	-	-	-
Dues	5355.0318	90	110	110	110	210	210	100	90.91%
Other Professional Fees	5355.0320	364	-	200	-	200	1,000	1,000	n/a
Communications	5355.0326	3,878	1,267	726	840	840	840	-	0.00%
Maintenance Contracts	5355.0328	762	-	-	-	-	-	-	-
Property & Liability Insurance	5355.0330	294	276	-	-	-	-	-	-
Electricity	5355.0332	879	-	-	-	-	-	-	-
Natural Gas	5355.0333	968	-	-	-	-	-	-	-
Water & Sewerage	5355.0334	-	-	-	-	-	-	-	-
Uniforms	5355.0337	-	-	-	-	-	-	-	-
Rent	5355.0338	-	-	-	-	-	-	-	-
Miscellaneous	5355.0352	-	-	-	-	-	-	-	-
Repairs - Autos	5355.0361	-	-	-	-	-	-	-	-
Operating Leases[1]	5355.0367	3,534	3,866	3,822	3,628	3,628	3,988	360	9.92%
Software	5355.0466	-	-	108	-	-	-	-	n/a
Computer Hardware & Peripherals	5355.0468	7,709	-	-	-	-	-	-	-
Expendable Equipment	5335.0476			1,667			-		
Operating Expenditures Total		**$ 29,208**	**$ 13,645**	**$ 15,330**	**$ 14,278**	**$ 15,155**	**$ 15,538**	**$ 1,260**	**8.82%**
Debt Service - Principal	5355.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Debt Service - Interest	5355.0478	-	-	-	-	-	-	-	-
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Magistrate Court Total		**$ 210,875**	**$ 201,882**	**$ 197,670**	**$ 211,015**	**$ 211,892**	**$ 250,151**	**$ 39,136**	**18.55%**

(1) - #0367 - Copier at $294.00 per month (IKON Office Solutions) & Postage Meter at $30 per month; plus $100.00 for property tax.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 65 NAME: PUBLIC DEFENDER

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular	5365.0102	$ 127,036	$ 772	$ -	$ -	$ -	$ -	$ -	-
Salaries - Part Time	5365.0103	-	4,661		-	-	-	-	-
Salaries - Overtime	5365.0105	-	-	-	-	-	-	-	-
Salaries Total		**$ 127,036**	**$ 5,433**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Unemployment Insurance	5365.0108	$ 620	$ 214	$ -	$ -	$ -	$ -	$ -	-
Medicare	5365.0109	1,542	79	-	-	-	-	-	-
FICA	5365.0110	8,018	336	-	-	-	-	-	-
Retirement	5365.0111	8,578	52	-	-	-	-	-	-
Health Insurance	5365.0112	8,157	(9)	-	-	-	-	-	-
Workers' Compensation Insurance	5365.0113	664	-	-	-	-	-	-	-
Benefits Total		**$ 27,579**	**$ 672**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Personal Services Total		**$ 154,615**	**$ 6,105**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Intergovernmental	5365.0000	$ -	$ 233,778	$ 296,440	$ 315,079	$ 315,079	$ 320,968	$ 5,889	1.87%
Books & Periodicals	5365.0219	1,599	74	-	-	-	-	-	-
Postage	5365.0224	919	-	-	-	-	-	-	-
General Operating Supplies	5365.0225	2,560	38	-	-	-	-	-	-
Advertisements	5365.0226	-	-	-	-	-	-	-	-
Fuel & Lubricants	5365.0243	-	-	-	-	-	-	-	-
Tires & Batteries	5365.0248	-	-	-	-	-	-	-	-
Travel Expenditures	5365.0307	1,943	-	-	-	-	-	-	-
Legal	5365.0308	-	-	-	-	-	-	-	-
Conferences & Training	5365.0309	672	-	-	-	-	-	-	-
Accounting	5365.0314	-	-	-	-	-	-	-	-
Auditing	5365.0315	-	-	-	-	-	-	-	-
Dues	5365.0318	856	-	-	-	-	-	-	-
Other Professional Fees	5365.0320	957	-	-	-	-	-	-	-
Communications	5365.0326	847	-	-	-	-	-	-	-
Maintenance Contracts	5365.0328	-	-	-	-	-	-	-	-
Property & Liability Insurance	5365.0330	5,446	-	-	-	-	-	-	-
Uniforms	5365.0337	-	-	-	-	-	-	-	-
Subsidy Match	5365.0339	-	-	-	-	-	-	-	-
Miscellaneous	5365.0352	-	-	-	-	-	-	-	-
Repairs - Autos	5365.0361	-	-	-	-	-	-	-	-
Operating Lease Expense	5365.0367	77	-	-	-	-	-	-	-
Software	5365.0466	-	-	-	-	-	-	-	-
Computer Hardware & Peripherals	5365.0468	8,720	838	-	-	-	-	-	-
Operating Expenditures Total		**$ 24,596**	**$ 234,728**	**$ 296,440**	**$ 315,079**	**$ 315,079**	**$ 320,968**	**$ 5,889**	**1.87%**
Debt Service - Principal	5365.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Debt Service - Interest	5365.0478	-	-	-	-	-	-	-	-
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Public Defender's Total		**$ 179,211**	**$ 240,833**	**$ 296,440**	**$ 315,079**	**$ 315,079**	**$ 320,968**	**$ 5,889**	**1.87%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 26 NAME: ROAD DEPARTMENT

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular	5426.0102	$ 450,079	$ 535,822	$ 531,987	$ 592,608	$ 592,608	$ 602,681	$ 10,073	1.70%
Salaries - Part Time	5426.0103	-	-	-	-	-	-	-	-
Salaries - Overtime[1]	5246.0105	44,342	27,994	21,980	38,480	38,480	38,480	-	0.00%
Salaries Total		**$ 494,421**	**$ 563,816**	**$ 553,875**	**$ 631,088**	**$ 631,088**	**$ 641,161**	**$ 10,073**	**1.60%**
Unemployment Insurance	5426.0108	$ 2,870	$ 3,631	$ 2,926	$ 2,586	$ 2,586	$ 1,392	$ (1,194)	-46.16%
Medicare	5426.0109	6,808	7,741	7,537	9,151	9,151	9,297	146	1.60%
FICA	5426.0110	29,111	33,101	32,347	39,127	39,127	39,752	625	1.60%
Retirement	5426.0111	27,993	53,026	42,797	48,364	48,364	53,564	5,200	10.75%
Health Insurance	5426.0112	80,801	108,502	131,157	120,124	120,124	148,629	28,505	23.73%
Workers' Compensation Insurance	5426.0113	23,855	30,705	31,747	32,314	32,314	33,930	1,616	5.00%
Medicare Supplement	5426.0114	-	-	-	-	-	-	-	-
Benefits Total		**$ 171,438**	**$ 236,706**	**$ 248,511**	**$ 251,666**	**$ 251,666**	**$ 286,565**	**$ 34,899**	**13.87%**
Personal Services Total		**$ 665,859**	**$ 800,522**	**$ 802,386**	**$ 882,754**	**$ 882,754**	**$ 927,725**	**$ 44,971**	**5.09%**
Intergovernmental	5426.0000	$ -	$ -	$ 6,009	$ -	$ -	$ -	$ -	-
Books & Periodicals	5426.0219	-	-	-	-	-	-	-	-
Cement	5426.0222	-	-	900	1,000	1,000	-	(1,000)	-100.00%
Erosion Control - Roadside [3]	5426.0223	17,999	11,257	23,893	15,000	33,075	30,000	15,000	100.00%
Postage	5426.0224	225	111	90	325	325	325	-	0.00%
General Operating Supplies	5426.0225	28,499	29,459	35,817	24,000	24,000	15,000	(9,000)	-37.50%
Advertisements	5426.0226	864	134	139	1,000	1,000	1,000	-	0.00%
Specialty Supplies/Traffic Light[2]	5426.0227	(748)	(262)	789	3,000	6,679	3,000	-	0.00%
Hardware/Operating Supply	5426.0241	-	-	-	-	-	-	-	-
Fuel & Lubricants	5426.0243	118,811	125,237	163,504	250,000	250,000	138,600	(111,400)	-44.56%
Pipe [4]	5426.0247	2,156	9,492	27,252	5,000	5,000	5,000	-	0.00%
Tires & Batteries	5426.0248	17,413	17,550	25,317	26,000	27,120	28,000	2,000	7.69%
Small Tools	5426.0249	1,559	5,980	6,513	-	-	-	-	-
Winter Maintenance	5426.0250	-	1,346	-	-	-	-	-	-
Motor Grader Blades [12]	5426.0251	2,699	10,009	15,000	10,000	10,000	15,000	5,000	50.00%
State Road Contracts	5426.0252	404	-	-	-	-	-	-	-
Stone - Gravel Rd Maintenance	5426.0254	105,918	127,832	77,765	152,000	152,000	152,000	-	0.00%
Asphalt - Repair	5426.0255	141,334	48,625	82,866	80,000	80,000	80,000	-	0.00%
Asphaltic Concrete	5426.0256	364	1,803	-	-	-	-	-	-
Traffic Signs & Posts	5426.0258	5,437	3,989	44,917	25,000	25,000	25,000	-	0.00%
Road Markers	5426.0259	-	-	-	-	-	-	-	-
Traffic Stripe [13]	5426.0260	15,521	6,777	26,149	20,000	20,000	20,000	-	0.00%
Relocation Expenditures	5426.0306	-	-	-	-	-	-	-	-
Travel Expenditures	5426.0307	736	-	-	4,400	4,400	4,400	-	0.00%
Legal	5426.0308	-	6,936	6,964	-	715	-	-	n/a
Conferences & Training	5426.0309	200	-	381	3,000	3,000	3,000	-	0.00%
Beautification	5426.0310	-	1,624	-	2,000	2,000	-	(2,000)	-100.00%
Other Professional Fees	5426.0320	9,400	12,386	5,978	15,000	15,000	15,000	-	0.00%
Rewards & Damages[5]	5426.0321	14,774	233	6,993	10,000	10,000	10,000	-	0.00%
Communications	5426.0326	9,444	8,753	8,210	10,000	10,000	10,000	-	0.00%
Maintenance Contracts[6]	5426.0328	-	133	329	1,000	1,000	-	(1,000)	-100.00%
Property & Liability Insurance	5426.0330	76,099	81,293	87,560	115,450	99,890	104,885	(10,565)	-9.15%
Electricity	5426.0332	2,510	2,820	3,360	3,000	3,000	3,000	-	0.00%
Natural Gas[7]	5426.0333	1,640	1,217	1,350	1,500	1,562	1,650	150	10.00%
Water & Sewerage[8]	5426.0334	4,346	4,177	4,949	5,462	5,462	5,900	438	8.02%
Relocate Savage Road	5426.0333	-	-	-	-	-	-	-	-
Progress Road	5426.0335	-	-	-	-	-	-	-	-
Uniforms	5426.0337	2,760	1,912	4,383	3,000	3,000	3,000	-	0.00%
Winter Maintenance[9]	5426.0350	10,122	14,702	14,530	-	-	15,000	15,000	n/a
Miscellaneous	5426.0352	181	-	27	-	-	-	-	-
Repairs- Road Machinery	5426.0360	57,333	24,944	64,331	36,000	38,017	35,000	(1,000)	-2.78%
Repairs - Autos	5426.0361	37,014	24,035	28,777	20,000	48,879	39,000	19,000	95.00%
Repairs-Buildings & Grounds[10]	5426.0362	823	172	1,968	6,000	6,000	6,000	-	0.00%

ROAD DEPARTMENT INFORMATION CONTINUED ON NEXT SHEET

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 26 NAME: ROAD DEPARTMENT

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Infrastructure	5426.0363	11,813	-	55,904	-	-	-	-	-
Operating Leases[11]	5426.0367	357	1,644	1,788	5,748	5,748	2,000	(3,748)	-65.21%
Capitalized Salaries Offset	5426.0401	-	(950)	(2,025)	-	(17,563)	-	-	-
Salaries & Benefits Infrastructure	5426.0402	(81,314)	(53,865)	-	-	-	-	-	-
Capitalize - Equipment Usage	5426.0403	(83,535)	(20,785)	(64,836)	-	-	-	-	-
Software	5426.0466	1,395	-	-	-	-	-	-	-
Computer Hardware & Peripherals	5426.0468	1,117	-	-	-	-	-	-	-
Non-structural Improvements	5426.0474	-	-	-	-	-	-	-	-
Expendable Equipment	5426.0476	-	-	-	33,000	33,000	-	(33,000)	-100.00%
Various County Roads	5426.0500	-	-	-	-	-	-	-	-
Hale Lane	5426.0501	-	-	-	-	-	-	-	-
Tanger Extension	5426.0502	-	-	-	-	-	-	-	-
Stockton Farm Road	5426.0503	-	-	-	-	-	-	-	-
Antrim Glenn	5426.0505	-	-	-	-	-	-	-	-
Apple Valley Road (LARP)	5426.0506	-	-	-	-	-	-	-	-
Berea Church Road (LARP)	5426.0507	-	-	-	-	-	-	-	-
Bob Wages Road (LARP)	5426.0508	-	-	-	-	-	-	-	-
Deadwyler Road (LARP)	5426.0509	-	-	-	-	-	-	-	-
Mitchell Road (LARP)	5426.0510	-	-	-	-	-	-	-	-
Rayford Wilson Road (LARP)	5426.0511	-	-	-	-	-	-	-	-
B. Whitfield Road (LARP)	5426.0512	-	-	-	-	-	-	-	-
Huber Wood Products Roiad	5426.0514			105,259			-		
Maddox Road Improvements	5426.0516	-	-	-	-	-	-	-	-
Operating Expenditures Total		**$ 535,670**	**$ 510,720**	**$ 873,100**	**$ 886,885**	**$ 908,309**	**$ 770,760**	**$ (116,125)**	**-13.09%**
Debt Service - Principal	5426.0477	$ -	$ 164,105	$ 710,032	$ 735,196	$ 735,196	$ 709,533	$ (25,663)	-3.49%
Debt Service - Interest	5426.0478	-	28,497	60,376	35,213	35,213	37,891	2,678	7.60%
Debt Service Total		**$ -**	**$ 192,602**	**$ 770,408**	**$ 770,409**	**$ 770,409**	**$ 747,424**	**$ (22,985)**	**-2.98%**
Capital Outlay		**$ 740,401**	**$ 4,035,287**	**$ 88,434**	**$ -**	**$ -**	**$ -**	**$ -**	-
Road Department Total		**$ 1,941,930**	**$ 5,539,131**	**$ 2,534,327**	**$ 2,540,048**	**$ 2,561,472**	**$ 2,445,909**	**$ (94,139)**	**-3.71%**

(1) #0105 - Staff is on a mandatory work schedule of 42.75 hours per week resulting in scheduled overtime of 5.5 hours per employee per pay period.
(2) #0227 - Added new traffic signals in the county roads system from Nicholson, Center, Concord Rd, Wayne Poultry, US 129.
(3) #0223 - Substantial cost increases particulalrly in hay and other erosion conrtrol products
(4) #0247 - Product needs mirror roads that are nearing life expectancy and warrants replacement for drainage
(5) #0321 - This past year the Road Department has had an increase in the number of claims for damages.
(6) #0328 - Duplicating Products
(7) #0333 - This is a petroleum product and has seen a significant increase in cost.
(8) #0334 - Monthly cost have increased.
(9) #0350 - Due to the increase in fuel surcharges, salt prices and delivery charges have increased from the previous years.
(10) #0362 - The roof need to be replaced on the Road Department office building.
(11) #0367 - Meteorlogix annual lease at $1,788 plus contingency
(12) #0251 - Snow plow baldes need to be changed based on replacement schedule
(13) #0260 - New Striping mirrors the amount increase in amount of roads resurfaced or replaced

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 27 NAME: ENGINEERING / PROJECT MANAGEMENT[1]

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries- Dept. Head	5427.0101	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Salaries - Regular	5427.0102	64,861	30,423	8,610	-	-	38,667	38,667	-
Salaries - Part Time	5427.0103	-	-	-	-	-	-	-	-
Salaries - Overtime	5247.0105	476	-	-	-	-	-	-	-
Salaries Total		**$ 65,337**	**$ 30,423**	**$ 8,610**	**$ -**	**$ -**	**$ 38,667**	**$ 38,667**	-
Unemployment Insurance	5427.0108	$ 558	$ 205	$ 44	$ -	$ -	$ 77	$ 77	n/a
Medicare	5427.0109	786	427	120	-	-	561	561	n/a
FICA	5427.0110	3,688	1,827	509	-	-	2,397	2,397	n/a
Retirement	5427.0111	(253)	(56)	277	-	-	500	500	n/a
Health Insurance	5427.0112	5,073	4,776	(120)	-	-	-	-	n/a
Workers' Compensation Insurance	5427.0113	10	399	-	-	-	908	908	n/a
Benefits Total		**$ 9,862**	**$ 7,578**	**$ 830**	**$ -**	**$ -**	**$ 4,443**	**$ 4,443**	**n/a**
Personal Services Total		**$ 75,199**	**$ 38,001**	**$ 9,440**	**$ -**	**$ -**	**$ 43,111**	**$ 43,111**	**n/a**
Books and Periodicals	5427.0219	$ 278	$ 73	$ -	$ -	$ -	$ -	$ -	-
Postage	5427.0224	68	60	-	-	-	-	-	-
General Operating Supplies	5427.0225	2,671	530	78	500	500	2,000	1,500	300.00%
Advertisements	5427.0226	90	-	-	-	-	-	-	-
Specialty Supplies	5427.0227	-	-	-	-	-	-	-	-
Hardware/Operating Supply	5427.0241	-	-	-	-	-	-	-	-
Fuel & Lubricants	5427.0243	-	-	-	-	-	-	-	-
Pipe	5427.0247	-	-	-	-	-	-	-	-
Tires & Batteries	5427.0248	-	-	-	-	-	-	-	-
Small Tools	5427.0249	-	-	-	-	-	-	-	-
Relocation Expenditures	5427.0306	6,437	-	-	-	-	-	-	-
Travel Expenditures	5427.0307	3,235	3,101	-	1,500	1,500	500	(1,000)	-66.67%
Legal	5427.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5427.0309	767	1,894	205	2,000	2,000	1,200	(800)	-40.00%
Landscaping	5427.0310	-	-	-	-	-	-	-	-
Dues	5427.0318	50	1,101	-	-	-	-	-	-
Other Professional Fees[2]	5427.0320	29,310	75,578	8,101	10,000	10,000	18,000	8,000	80.00%
Rewards & Damages	5427.0321	-	-	-	-	-	-	-	-
Communications	5427.0326	735	1,084	119	-	-	1,500	1,500	n/a
Maintenance Contracts	5427.0328	187	-	-	-	-	-	-	-
Property & Liability Insurance	5427.0330	377	466	-	-	-	-	-	-
Electricity	5427.0332	-	-	-	-	-	-	-	-
Natural Gas	5427.0333	-	-	-	-	-	-	-	-
Water & Sewerage	5427.0334	-	-	-	-	-	-	-	-
Relocate Savage Road	5427.0333	-	-	-	-	-	-	-	-
Progress Road	5427.0335	-	-	-	-	-	-	-	-
Winter Maintenance	5427.0350	-	-	-	-	-	-	-	-
Miscellaneous	5427.0352	-	-	-	-	-	-	-	-
Repairs- Road Machinery	5427.0360	-	-	-	-	-	-	-	-
Repairs - Autos	5427.0361	223	-	-	-	-	-	-	-
Repairs-Buildings & Grounds	5427.0362	-	-	-	-	-	-	-	-
Operating Leases	5427.0367	-	-	-	-	-	-	-	-
Software	5427.0466	-	-	-	-	-	-	-	-
Computer Hardware & Peripherals	5427.0468	-	-	-	-	-	-	-	-
Expendable Equipment	5427.0476	-	-	2,722	-	-	-	-	-
Various County Roads	5427.0500	-	-	-	-	-	-	-	-
Operating Expenditures Total		**$ 44,428**	**$ 83,887**	**$ 11,225**	**$ 14,000**	**$ 14,000**	**$ 23,200**	**$ 9,200**	**65.71%**
Debt Service - Principal	5427.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Debt Service - Interest	5427.0478	-	-	-	-	-	-	-	-
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Engineering/Project Mgmt. Total		**$ 119,627**	**$ 121,888**	**$ 20,665**	**$ 14,000**	**$ 14,000**	**$ 66,311**	**$ 52,311**	**373.65%**

(1) This department was moved to Fund 21 Public Development in 2006 and reinstated in 2007 for Capital Project Management.
(2) #0320 - Funds in this line item are for contract engineering related to Fund 10, traffic studies.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008

FUND: 10 NAME: GENERAL FUND

DEPT:52 NAME: AIRPORT DEPARTMENT

	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries - Regular	5152.0102	$ 14,708	$ -	$ 37,702	$ 55,682	$ 55,682	$ 55,682	$ 0	0.00%
Salaries - Part Time	5152.0103	-	-	-	-	-	-	-	-
Salaries - Overtime	5152.0105	-	-	-	-	-	-	-	-
Salaries Total		**$ 14,708**	**$ -**	**$ 37,702**	**$ 55,682**	**$ 55,682**	**$ 55,682**	**$ 0**	**0.00%**
Unemployment Insurance	5152.0108	$ -	$ -	$ 163	$ 144	$ 144	$ 77	$ (67)	-46.28%
Medicare	5152.0109	399		521	807	807	807	-	0.00%
FICA	5152.0110	726		2,284	3,452	3,452	3,452	-	0.00%
Retirement	5152.0111	1,029		-	5,568	5,568	500	(5,068)	-91.02%
Health Insurance	5152.0112	-	-	5,418	11,073	11,073	5,881	(5,192)	-46.89%
Workers' Compensation Insurance	5152.0113	-	-	-	2,784	2,784	2,923	139	4.99%
Benefits Total		**$ 2,154**	**$ -**	**$ 8,386**	**$ 23,828**	**$ 23,828**	**$ 13,640**	**$ (10,188)**	**-42.75%**
Personal Services Total		**$ 16,862**	**$ -**	**$ 46,088**	**$ 79,510**	**$ 79,510**	**$ 69,323**	**$ (10,187)**	**-12.81%**
Supplies	5152.0225	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Other Professional Fees	5152.0320	-	-	51	-	60	-	-	-
Property & Liability Insurance	5152.0330	5,190	5,300	5,300	5,250	5,250	5,513	263	5.00%
Repairs - Building & Grounds	5152.0362			52		2,650	-		
Property Tax Expense	5152.0384	-	-	-	-	-	-	-	-
Software	5152.0466	-	-	-	-	-	-	-	-
Non-structural Improvements	5152.0474	-	4,175	-	-	-	-	-	n/a
Emory Flight Access Road	5152.0500	-	17,538	-	-	-	-	-	-
Operating Expenditures Total		**$ 5,190**	**$ 27,013**	**$ 5,403**	**$ 5,250**	**$ 7,960**	**$ 5,513**	**$ 263**	**5.00%**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Airport Department Total		**$ 22,052**	**$ 27,013**	**$ 51,491**	**$ 84,760**	**$ 87,470**	**$ 74,835**	**$ (9,925)**	**-11.71%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: 74 NAME: FLEET MAINTENANCE

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular	5474.0102	$ 190,290	$ 193,274	$ 223,795	$ 259,942	$ 259,942	$ 333,605	$ 73,663	28.34%
Salaries - Part Time	5474.0103	19,032	15,267	15,521	11,976	11,976	11,976	-	0.00%
Salaries - Overtime[1]	5474.0105	7,504	5,666	4,930	9,236	9,236	9,236	-	0.00%
Salaries Total		**$ 216,826**	**$ 214,207**	**$ 244,246**	**$ 281,154**	**$ 281,154**	**$ 354,817**	**$ 73,663**	**26.20%**
Unemployment Insurance	5474.0108	$ 2,224	$ 1,324	$ 1,149	$ 1,201	$ 1,201	$ 787	$ (414)	-34.48%
Medicare	5474.0109	3,038	2,975	3,324	4,077	4,077	5,145	1,068	26.20%
FICA	5474.0110	12,988	12,722	14,211	17,432	17,432	21,999	4,567	26.20%
Retirement	5474.0111	14,037	16,213	8,795	18,253	18,253	22,835	4,582	25.10%
Health Insurance	5474.0112	27,294	36,145	46,637	49,145	49,145	66,508	17,363	35.33%
Workers' Compensation Insurance	5474.0113	7,987	7,906	8,174	8,320	8,320	8,736	416	5.00%
Medicare Supplement - R.S.	5474.0114	-	-	-	-	-	-	-	-
Benefits Total		**$ 67,568**	**$ 77,285**	**$ 82,290**	**$ 98,428**	**$ 98,428**	**$ 126,010**	**$ 27,582**	**28.02%**
Personal Services Total		**$ 284,394**	**$ 291,492**	**$ 326,536**	**$ 379,582**	**$ 379,582**	**$ 480,827**	**$ 101,245**	**26.67%**
Postage	5474.0224	$ 14	$ 15	$ 20	$ 60	$ 60	$ 60	$ -	0.00%
General Operating Supplies	5474.0225	8,420	10,192	8,746	9,000	9,500	9,630	630	7.00%
Advertisements	5474.0226	-	24	-	-	-	-	-	-
Hardware/Operating Supply	5474.0241	-	-	-	-	-	-	-	-
Fuel & Lubricants	5474.0243	9,163	8,882	11,945	12,000	12,000	12,000	-	0.00%
Tires & Batteries	5474.0248	1,490	679	2,431	1,500	1,500	1,600	100	6.67%
Small Tools[2]	5474.0249	76	834	-	-	-	-	-	-
Travel Expenditures	5474.0307	-	-	-	-	-	-	-	-
Legal	5474.0308	-	-	-	-	-	-	-	-
Conferences & Training	5474.0309	-	-	381	-	-	-	-	-
Accounting	5474.0314	-	-	-	-	-	-	-	-
Auditing	5474.0315	-	-	-	-	-	-	-	-
Dues	5474.0318	-	-	45	-	-	-	-	-
Other Professional Fees	5474.0320	45	58	103	150	256	150	-	0.00%
Damages, Rewards, & Indemnities	5474.0321	-	-	-	-	-	-	-	-
Communications	5474.0326	2,264	2,523	2,501	3,200	3,200	3,200	-	0.00%
Maintenance Contracts	5474.0328	10	178	258	2,000	2,000	2,000	-	0.00%
Property & Liability Insurance	5474.0330	899	851	917	1,210	1,210	1,271	61	5.00%
Utilities - Electricity	5474.0332	11,260	11,814	12,521	14,800	14,800	14,800	-	0.00%
Natural Gas	5474.0333	7,969	6,624	8,135	10,600	10,600	10,600	-	0.00%
Water & Sewerage	5474.0334	13,037	12,531	14,848	15,900	15,900	16,100	200	1.26%
Uniforms	5474.0337	1,212	739	1,512	1,980	1,980	1,980	-	0.00%
Miscellaneous	5474.0352	45	134	6	-	-	-	-	-
Repairs Others	5474.0360	125	132	715	-	83	3,000	3,000	-
Repairs - Autos	5474.0361	2,559	1,091	2,382	6,000	6,000	4,000	(2,000)	-33.33%
Repairs- Buildings & Grounds	5474.0362	9,000	3,258	4,924	12,100	12,100	12,100	-	0.00%
Operating Leases	5474.0367	-	-	-	-	-	-	-	-
Software	5474.0466	-	-	-	-	-	-	-	-
Computer Hardware & Peripherals	5474.0468	-	-	-	-	-	-	-	-
Construction in Progress	5474.0469			-		-	-	-	-
Capital Assets- Buildings	5474.047	-	-	-	-	-	-	-	#DIV/0!
Non-Structural Improvements	5474.0474	-	-	-	-	-	-	-	-
Expendable Equipment[2]	5474.0476	-	11,725	6,516	6,200	6,200	6,820	620	10.00%
Motor Pool - Repairs & Maintenance	5474.0700	-	691	532	2,000	2,000	2,000	-	0.00%
Operating Expenditures Total		**$ 67,588**	**$ 72,975**	**$ 79,438**	**$ 98,700**	**$ 99,389**	**$ 101,311**	**$ 2,611**	**2.64%**
Debt Service - Principal	5474.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Debt Service - Interest	5474.0478	-	-	-	-	-	-	-	-
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Capital Outlay		**$ -**	**$ -**	**$ 33,417**	**$ -**	**$ -**	**$ -**	**$ -**	-
Fleet Maintenance Total		**$ 351,982**	**$ 364,467**	**$ 439,391**	**$ 478,282**	**$ 478,971**	**$ 582,138**	**$ 103,856**	**21.71%**

(1) Staff is on a mandatory work schedule of 42.75 hours per week resulting in scheduled overtime of 5.5 hours per employee per pay period.

(2) #0476 - This line item is being used for the purchase of small tools instead of #0249.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES

FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008

FUND: 10 NAME: RURAL TRANSPORTATION

DEPT: 71 NAME: JACKSON COUNTY TRANSPORT[1]

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular	5571.0102	$ 37,754	$ 32,947	$ 34,347	$ 48,783	$ 37,538	$ 55,266	$ 6,483	13.29%
Salaries - Part Time	5571.0103	5,523	14,016	11,844	9,952	9,952	12,818	2,866	28.80%
Salaries - Overtime[2]	5571.0105	1,610	513	601	1,144	1,144	1,144	-	0.00%
Salaries Total		**$ 44,887**	**$ 47,476**	**$ 46,792**	**$ 59,879**	**$ 48,634**	**$ 69,228**	**$ 9,349**	**15.61%**
Unemployment Insurance	5571.0108	$ 539	$ 476	$ 347	$ 431	$ 431	$ 232	$ (199)	-46.16%
Medicare	5571.0109	606	661	628	868	705	1,004	136	15.67%
FICA	5571.0110	2,593	2,825	2,687	3,712	3,015	4,292	580	15.63%
Retirement	5571.0111	-	982	1,755	693	693	2,142	1,449	209.09%
Health Insurance	5571.0112	9,785	8,223	11,651	16,289	16,289	17,837	1,548	9.50%
Workers' Compensation Insurance	5571.0113	2,235	2,223	2,298	2,339	2,339	2,456	117	5.00%
Benefits Total		**$ 15,758**	**$ 15,390**	**$ 19,366**	**$ 24,332**	**$ 23,472**	**$ 27,963**	**$ 3,631**	**14.92%**
Personal Services Total		**$ 60,645**	**$ 62,866**	**$ 66,158**	**$ 84,211**	**$ 72,106**	**$ 97,190**	**$ 12,979**	**15.41%**
Intergovernmental	5571.0000	$ 11,300	$ -	$ -	$ -	$ -	$ -	$ -	-
Books & Periodicals	5571.0219	-	-	-	-	-	-	-	-
Postage[3]	5571.0224	16	31	94	50	-	100	50	100.00%
General Operating Supplies	5571.0225	34	72	184	379	468	350	(29)	-7.65%
Advertisements	5571.0226	-	130	17	-	12	200	200	n/a
Fuel & Lubricants[4]	5571.0243	10,878	11,332	13,626	19,500	12,516	20,400	900	4.62%
Tires & Batteries	5571.0248	608	255	1,473	1,300	1,802	1,600	300	23.08%
Travel Expenses	5571.0307	161	123	20	50	180	75	25	50.00%
Conferences & Training	5571.0309	-	6,805	-	1,193	10	1,250	57	4.78%
Auditing	5571.0315	551	-	610	662	-	-	(662)	-100.00%
Other Professional Fees	5571.0320	286	83	263	570	152	-	(570)	-100.00%
Rewards, Damages, & Indemnities	5571.0321	-	-	535	-	-	-	-	-
Communications	5571.0326	2,597	957	768	1,085	308	1,300	215	19.82%
Maintenance Contracts	5571.0328	-	3,000	-	-	-	-	-	-
Marketing	5571.0329	-	-	-	542	-	550	8	1.48%
Property & Liability Insurance	5571.0330	2,813	2,657	3,006	4,123	4,123	4,329	206	5.00%
Uniforms	5571.0337	388	239	215	620	-	650	30	4.84%
Miscellaneous	5571.0352	124	48	72	-	-	-	-	-
Repairs - Automobiles	5571.0361	2,063	732	1,510	3,267	3,406	3,000	(267)	-8.17%
Software	5571.0466	-	-	-	2,875	-	-	(2,875)	-100.00%
Computer Hardware & Peripherals	5571.0468	-	-	1,327	-	-	-	-	-
Expendable Equipment	5571.0476	-	-	2,244	1,507	-	-	(1,507)	-100.00%
Operating Expenditures Total		**$ 31,819**	**$ 26,464**	**$ 25,964**	**$ 37,723**	**$ 22,977**	**$ 33,804**	**$ (3,919)**	**-10.39%**
Debt Service - Principal		$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Debt Service -Interest		-	-	-	-	-	-	-	-
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Capital Outlay Total		**$ -**	**$ 9,900**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Transport Total		**$ 92,464**	**$ 99,230**	**$ 92,122**	**$ 121,934**	**$ 95,083**	**$ 130,995**	**$ 9,061**	**7.43%**

(1) This function and activity was moved to the General Fund 10 from Special Revenue Fund 60 in 2004. Dept. number was changed from 5171 to 5571.

(2) #0105 - Overtime - Special events such as Art in the Park, Chamber of Commerce, etc.

(3) #0224 - Postage - Set up a Direct Mail Campaign in targeted areas to promote transportation in Jackson County.

(4) #0243 - Fuel and Lubricants - Increase due to cost of fuel.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: Various NAME: INDEPENDENT AGENCIES

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Grant in Aid-Piedmont Regional Library	5644.0339	$ 75,000	$ 75,000	$ 75,000	$ 27,123	$ 77,877	$ 27,123	$ -	0.00%
Grant in Aid-Commerce Library	5691.0339	-	-	-	16,096	16,096	16,096	-	0.00%
Grant in Aid-Jefferson Library	5692.0339	-	-	-	14,736	14,736	14,736	-	0.00%
Grant in Aid-Maysville Library	5693.0339	-	-	-	4,344	4,344	4,344	-	0.00%
Grant in Aid-Nicholson Library	5694.0339	-	-	-	4,586	4,586	4,586	-	0.00%
Grant in Aid-Braselton Library	5695.0339	-	-	-	6,072	6,072	6,072	-	0.00%
Grant in Aid-Pendergrass Library	5696.0339	-	-	-	2,619	2,619	2,619	-	0.00%
Grant in Aid-Talmo Regional Library	5697.0339	-	-	-	1,924	1,924	1,924	-	0.00%
Other Professional Fees - Health Dept.	5527.0320	-	-	30,725	-	-	35,225	35,225	n/a
West Jackson Library Project	5644.0340	-	-	-	-	-		-	-
Postage - Health Dept	5527.0224	-	-	-	-	-	-	-	-
Supplies - Health Dept.	5527.0225	-	-	415	-	-	-	-	-
Grant in Aid-Jackson County Health Dept.	5527.0339	-	-	-	-	-	-	-	-
Repairs/Bldgs & Grnd - Health Dept.	5527.0362	-	61	7	-	-	-	-	-
Nonstructural Improvements - Health Dept.	5527.0474	-	-		-	-	-	-	-
Grant in Aid-DFACS	5529.0339	37,134	37,134	37,134	42,134	42,134	42,134	-	0.00%
Grant in Aid-NE GA Mental Health	5545.0339	12,045	12,045	12,045	12,045	12,045	12,045	-	0.00%
NE GA Mental Health - Insurance	5545.0330	-	-	-	-	-	-	-	-
NE GA Mental Health - Utilities	5545.0332	-	-	-	-	-	-	-	-
NE GA Mental Health - Water & Sewer	5545.0334	1,200	1,200	1,263	1,268	1,268	1,270	2	0.16%
NE GA Mental Health - Repairs/Bldgs	5545.0362	35	28	-	-	-	-	-	-
NE GA Mental Health - Nonstructural Impr.	5545.0474	825	-	-	-	-	-	-	-
Grant in Aid-Oconee River Soil & Water[1]	5151.0339	4,000	4,000	4,000	-	-	-	-	-
Jackson Creative Motor Fuel & Lubricants	5546.0243	3,661	3,661	3,661	3,661	3,661	3,661	-	0.00%
Grant in Aid-Subsidy-Jackson Creative	5546.0339	6,741	6,741	6,741	6,741	6,741	6,741	-	0.00%
Repairs/Bldgs & Grnds-Jackson Creative	5546.0362	250	-	56	-	-	250	250	-
Grant in Aid - Forestry Commission[2]	5246.0339	5,032	5,032	4,764	4,764	4,764	4,764	-	0.00%
Advertisements - Economic Development	5142.0226	-	-	-	-	-	-	-	-
Travel Expenditures - Economic Development	5142.0307	-	-	-	-	-	-	-	-
Legal - Economic Development	5142.0308	19,950	9,554	12,633	-	-	-	-	-
Conferences & Training - Economic Dev.	5142.0309	-	-	-	-	-	-	-	-
Auditing - Economic Development	5142.0315	2,248	3,200	5,450	-	-	-	-	-
Dues - Economic Development	5142.0318	700	-	-	-	-	-	-	-
Other Professional Fees - Economic Dev.	5142.0320	-	-	-	-	-	-	-	-
Chamber of Commerce-Operating - Ec. Dev.	5142.0339	53,943	41,443	41,443	60,000	60,000	60,000	-	0.00%
Miscellaneous - Economic Development	5142.0352	-	-	11,428	40,000	40,000	40,000	-	0.00%
Incentive Package - Economic Development	5142.0600	800	447,500	-	-	-	-	-	-
Keep Jackson County Beautiful	5143.0339	-	-	-	-	-		-	-
Certified Literate Community Program	5688.0339	10,280	10,280	10,280	10,280	10,280	10,280	-	0.00%
Peace Place Program	5689.0339	10,000	10,000	10,000	10,000	10,000	10,000	-	0.00%
Boys and Girls Club	5690.0339	10,000	10,000	10,000	10,000	10,000	10,000	-	0.00%
Hospital Authority - Legal	5548.0308	-	-	-	-	-		-	-
Total Independent Agencies		**$ 253,844**	**$ 676,879**	**$ 277,044**	**$ 278,393**	**$ 329,147**	**$ 313,870**	**$ 35,477**	**12.74%**

(1) - #1051510339 - Oconee River Soil and Water moved to Special Revenue Fund 21 - Public Development in 2006.

(2) - #1052460339 - Forest Wildlife Protection based on the number of acres in Jackson County times a set annual rate per acre. 2007 rate is $.04 per acre.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: Various NAME: NON-DEPARTMENTAL

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular	5121.0102	$ 22,669	$ 1,285	$ 100	$ -	$ -	$ -	$ -	-
Salaries - Part Time	5121.0103	-	-	105	-	-	-	-	-
Courthouse Security Personnel	5121.0104	-	50,231	24,713	-	-	-	-	-
Salaries - Overtime	5121.0105	3,349	920	-	-	-	-	-	-
Unemployment Insurance	5121.0108	207	997	393	-	-	-	-	-
Medicare	5121.0109	363	740	354	-	-	-	-	-
FICA	5121.0110	1,553	3,166	1,469	-	-	-	-	-
Retirement	5121.0111	-	42	-	-	-	-	-	-
Health Insurance	5121.0112	4,388	5,922	3,232	-	-	-	-	-
Workers' Compensation Insurance	5121.0113	-	-	-	-	-	-	-	-
Medicare Supplement - R.S.	5121.0114	-	-	-	-	-	-	-	-
Seed Feed & Fertilizer	5121.0223	7,600	-	-	-	-	-	-	-
Postage	5121.0224	-	-	-	-	-	-	-	-
Supplies	5121.0225	14,800	15,817	13,513	12,500	12,500	18,000	5,500	44.00%
Advertisement	5121.0226	715	-	-	-	-	-	-	-
Kitchen Supplies	5121.0242	-	-	-	-	-	-	-	-
Fuel & Lubricants	5121.0243	-	1,082	569	-	-	-	-	-
Janitorial Supply, Linen	5121.0244	-	565	-	-	-	-	-	-
Travel Expenditures	5121.0307			630			-	-	-
Legal	5121.0308	37,810	-	-	-	-	-	-	-
Purchased Contracted Services[1]	5121.0317	60,171	82,045	101,119	92,000	92,000	91,160	(840)	-0.91%
Other Professional Fees	5121.0320	3,638	1,260	2,586	-	-	-	-	-
Rewards, Damages & Indemnities	5121.0321	-	-	-	-	-	-	-	-
Telephone	5121.0326	8,538	29,899	29,136	30,000	30,000	30,000	-	0.00%
Maintenance Contracts [8]	5121.0328	28,006	38,442	52,721	68,278	68,278	73,500	5,222	7.65%
Insurance	5121.0330	6,537	30,434	24,693	32,555	32,555	34,183	1,628	5.00%
Utilities	5121.0332	-	-	-	-	-	-	-	-
Electricity	5121.0332	40,942	74,351	92,757	67,604	67,604	70,000	2,396	3.54%
Natural Gas	5121.0333	21,616	35,450	38,793	51,000	51,000	41,000	(10,000)	-19.61%
Water & Sewerage	5121.0334	15,839	19,525	22,922	17,500	17,500	24,000	6,500	37.14%
Rent	5121.0338	9,000	-	-	-	-		-	-
Miscellaneous	5121.0352	144	260	-	-	-		-	-
Repairs Equipment	5121.0360	-	-	-	-	-		-	-
Repairs Buildings & Grounds	5121.0362	6,288	19,774	35,037	24,895	24,895	25,000	105	0.42%
Operating Leases[2]	5121.0367	3,370	-	2,316	7,200	5,131	5,131	(2,069)	-28.74%
Property Tax Expenditure	5121.0384	2,350	-	-	-	-	-	-	-
Loan Insurance Costs	5121.0385	-	-	-	-	-	-	-	-
Jackson Parkway Extension	5121.0386	-	-	-	-	-	-	-	-
Software	5121.0466	2,040	172	-	-	-	-	-	-
Computer Hardware & Peripherals	5121.0468	1,754	-	-	-	-	-	-	-
Construction In Progress	5121.0469	-	-	-	-	-	-	-	-
Expendable Equipment	5121.0476	6,951	270	-	-	-	-	-	-
Relocation Expenditures	5121.0501	35,539	-	-	-	-	-	-	-
Mold Remediation	5121.0502	-	-	3,200	-	-	-	-	-
Preservation Plan Historic Courthouse	5121.0503	-	-	14,468	-	-	-	-	-
Total Courthouse		**$ 346,177**	**$ 412,649**	**$ 464,826**	**$ 403,532**	**$ 401,463**	**$ 411,974**	**$ 8,442**	**2.09%**
Utilities - District Courthouse	5124.0332	$ 1,593	$ 1,723	$ (21)	$ -	$ -	$ -	$ -	-
Total District Courthouse		**$ 1,593**	**$ 1,723**	**$ (21)**	**$ -**	**$ -**	**$ -**	**$ -**	-
Supplies	5140.0225	$ 31,657	$ 24,209	$ 23,997	$ 22,000	$ 22,000	$ 22,000	$ -	0.00%
Kitchen Supplies	5140.0242	-	-	-	-	-	-	-	-
Employee Safety Committee	5140.0246	65	-	-	1,000	1,000	1,000	-	0.00%
Employee Activities	5140.0313	10,275	9,870	9,804	11,500	11,500	15,000	3,500	30.43%
Other Professional Fees[3]	5140.0320	4,957	4,009	20,432	3,000	3,000	3,000	-	0.00%
Communications	5140.0326	110,465	102,535	130,285	105,000	105,000	107,000	2,000	1.90%
Maintenance Contracts	5140.0328	8,660	4,838	8,213	-	-	-	-	-
Property and Liability Insurance	5140.0330	5,735	5,420	51,944	68,483	68,483	71,907	3,424	5.00%
Utilities	5140.0332	-		-	-	-	-	-	-
Electricity	5140.0332	42,284	46,823	55,531	47,000	47,000	56,000	9,000	19.15%
Natural Gas	5140.0333	7,148	8,599	8,068	10,000	10,000	10,000	-	0.00%
Water & Sewerage	5140.0334	3,458	3,618	4,242	4,000	4,000	4,500	500	12.50%
Rent[4]	5140.0338	5,400	5,400	4,950	5,400	5,400	5,400	-	0.00%
Repairs Buildings & Grounds	5140.0362	37,397	9,984	16,013	30,000	30,000	30,000	-	0.00%
Operating Lease Expense[5]	5140.0367	6,539	10,668	10,471	10,918	10,918	12,679	1,761	16.13%
Software	5140.0466	-	3,500	5,050	-	-	-	-	-
Computer Hardware & Peripherals	5140.0468	-	-	-	-	-	-	-	-
I.T. Expenditures	5140.0475	-	-	-	-	-	-	-	-
Website Development	5140.0500	701	-	7,884	-	-	-	-	-
Personnel Dept. Relocation	5140.0501	8,904	-	-	-	-	-	-	-
Records Room Renovation	5140.0502	4,498	-	-	-	-	-	-	-
East Commerce Shopping Center	5140.6000	880	-	-	-	-	-	-	-
Total Administrative Building		**$ 289,023**	**$ 239,473**	**$ 356,884**	**$ 318,301**	**$ 318,301**	**$ 338,486**	**$ 20,185**	**6.34%**

NON-DEPARTMENTAL INFORMATION CONTINUED ON NEXT SHEET

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 10 NAME: GENERAL FUND
DEPT: Various NAME: NON-DEPARTMENTAL

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Commerce Service Center- Electricity	5144.0332	$ 8,451	$ 24,621	$ 18,683	$ 27,000	$ 27,000	$ 27,000	$ -	0.00%
Commerce Service Center - Water	5144.0334	155	2,123	262	2,123	2,123	2,123	-	0.00%
Commerce Service Center - Repairs/Bldg	5144.0362	-	78	672	5,000	5,000	5,000	-	0.00%
Total Commerce Service Center		**$ 8,606**	**$ 26,822**	**$ 19,617**	**$ 34,123**	**$ 34,123**	**$ 34,123**	**$ -**	**0.00%**
Miscellaneous	5153.0352	$ 77,020	$ 7,049	$ 20,490	$ 15,000	$ 15,000	$ 15,000	$ -	0.00%
Community Promo. District 1	5153.0353	-	1,185	2,000	2,000	2,000	2,000	-	0.00%
Employee Tuition Program	5153.0354	2,084	2,966	1,000	3,000	3,000	3,000	-	0.00%
Community Promo. District 2	5153.0355	-	1,260	900	2,000	2,000	2,000	-	0.00%
Community Promo. District 3	5153.0356	-	1,200	1,945	2,000	2,000	2,000	-	0.00%
Community Promo. District 4	5153.0357	-	600	2,055	2,000	2,000	2,000	-	0.00%
Community Promo. Chairperson	5153.0358	-	1,957	1,988	2,000	2,000	2,000	-	0.00%
Total Community Promotions		**$ 79,104**	**$ 16,217**	**$ 30,378**	**$ 28,000**	**$ 28,000**	**$ 28,000**	**$ -**	**0.00%**
Food Stamps	5537.0339	$ 6,637	$ -	$ -	$ -	$ -		$ -	-
Miscellaneous		-	-	-	-	-		-	-
Burials	5554.0353	500	3,200	1,000	3,000	3,000	3,000	-	0.00%
Food Bank Subsidy	5554.0354	15,000	15,000	15,000	15,000	15,000	15,000	-	0.00%
Total General Welfare		**$ 22,137**	**$ 18,200**	**$ 16,000**	**$ 18,000**	**$ 18,000**	**$ 18,000**	**$ -**	**0.00%**
Dues - Northeast GA R.D.C.[6]	5150.0318	$ 25,978	$ 29,356	$ 29,356	$ 29,356	$ 29,356	$ 42,162	$ 12,806	43.62%
Dues - ACCG	5150.0319	4,190	4,190	4,190	5,038	5,038	6,000	962	19.09%
Total General Administrative Dues		**$ 30,168**	**$ 33,546**	**$ 33,546**	**$ 34,394**	**$ 34,394**	**$ 48,162**	**$ 13,768**	**40.03%**
Darnell Road Water Extension	**5110.0378**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	-
Planning Commission	**5141.0225**	**$ 8,126**	**$ 2,067**	**$ -**	**$ -**	**$ -**		**$ -**	-
Medicare Supplements[7]	**5153.0351**	**$ -**	**$ -**	**$ 18,388**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ -**	**0.00%**
Street Lighting	**5428.0332**	**$ -**	**$ 16,833**	**$ 46,900**	**$ 20,000**	**$ 20,000**	**$ 93,830**	**$ 73,830**	**369.15%**
Contingency	**5169.0475**	**$ -**	**$ -**	**$ -**	**$ 310,215**	**$ 310,215**	**$ 106,084**	**$ (204,131)**	**-65.80%**
Operating Expenditures Total		**$ 784,934**	**$ 767,530**	**$ 986,517**	**$ 1,191,565**	**$ 1,189,496**	**$ 1,103,659**	**$ (87,906)**	**-7.38%**
Courthouse - Principal	5121.0477	$ -	$ -	$ 525,000	$ 535,000	$ 535,000	$ 550,000	$ 15,000	2.80%
Courthouse - Interest	5121.0478	1,078,343	1,169,288	1,164,038	1,152,100	1,152,100	1,138,538	(13,562)	-1.18%
Administration Building - Principal	5140.0477	11,799	1,090,755	695,594	714,688	714,688	181,705	(532,983)	-74.58%
Administration Building - Interest	5140.0478	19	70,811	36,203	17,110	17,110	1,245	(15,865)	-92.72%
Principal - Economic Development Bonds	5142.0477	-	-	-	670,000	670,000	690,000	20,000	2.99%
Interest - Economic Development Bonds	5142.0478	-	-	-	689,650	689,650	666,663	(22,987)	-3.33%
Commerce Sewer Expansion	5576.0400	-	-	-	-	-		-	-
Blended Lease Principal	5580.0477	-	-	-	-	-		-	-
Blended Lease Interest	5580.0478	-	-	-	-	-		-	-
Commerce Sewer Expansion Principal	5576.0477	17,290	18,224	19,210	20,249	20,249	21,343	1,094	5.40%
Commerce Sewer Expansion Interest	5576.0478	15,878	14,943	13,958	12,920	12,920	11,825	(1,095)	-8.48%
Landfill Closure/Post Closure Costs	5536.0365	-	-	-	-	-		-	-
Total Debt Service		**$ 1,123,329**	**$ 2,364,021**	**$ 2,454,003**	**$ 3,811,717**	**$ 3,811,717**	**$ 3,261,319**	**$ (550,398)**	**-14.44%**
Capitalized Computer Software	5140.0465	$ -	$ -	$ 6,017	$ -	$ -	**$ -**	$ -	-
Courthouse/Const. In Progress	5121.0469	-	-	-	-	-	-	-	-
Construction in Progress	5140.0469	-	-	176,399	-	-	-	-	-
Capital Assets Buildings	5121.0470	-	-	-	-	-	-	-	-
Capital Assets Buildings	5140.0470	-	-	-	-	-	-	-	-
Capital Assets Other	5140.0473	9,149	-	-	125,000	125,000		(125,000)	-100.00%
Non Structural Improvements	5140.0474	1,536	-	-	-	-	-	-	-
Capital Outlay		-	-	-	-	-	-	-	-
Total Capital Outlay		**$ 10,685**	**$ -**	**$ 182,416**	**$ 125,000**	**$ 125,000**	**$ -**	**$ (125,000)**	**-100.00%**
Total Non-Departmental		**$ 1,918,948**	**$ 3,131,551**	**$ 3,622,936**	**$ 5,128,282**	**$ 5,126,213**	**$ 4,364,978**	**$ (763,304)**	**-14.88%**

(1) #1051210317 - Cleaning contract made in 2007
(2) #1051210367 - Lease on centralized postage meter at $427.60 per month.
(3) #1051400320 - Document Destruction
(4) #1051400338 - Wilson Properties
(5) #1051400367 - Mail machine at $427.60 and Copier at $629 per month plus property taxes.
(6) #1051500318 - 2007 Increase is due to a key punch error on 2006 budget request.
(7) #1051530351 - Moved from Human Resources budget in 2006. For historical information see 10.5109.0114
(8) #1051210328 - Yearly Maintainance Contracts:
Mallory & Evans PM Contract at $29,124

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008

FUND: 10 NAME: GENERAL FUND

DEPT: 26,36,45,48,52,58,59, &71 NAME: R & B, Transfer Station, CDBG, Debt Service, Senior Center, E-911, & Transport Transfers Out

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Transfers Out - Transfer Station	5536.0999	$ 324,925	$ 372,561	$ 606,479	$ -	$ -	$ 276,280	$ 276,280	0.00%
Transfers Out - Courthouse	5121.0999	-	-	-	-	-	-	-	-
Transfers Out - Planning & Zoning	5132.0999	-	-	-	-	-	-	-	0.00%
Transfers Out - Economic Development	5142.0999	-	-	-	-	-	-	-	-
Transfers Out - Engineering - Public Development	5427.0999			-			-	-	0.00%
Transfers Out - Regional Library	5644.0999	-	-	-	-	-	-	-	-
Transfers Out - E911	5259.0999	376,757	308,071	387,822	512,643	512,643	603,597	90,954	17.74%
Transfers Out - Transport[1]	5171.0999	-	-	-	-	-	-	-	-
Transfers Out - Keep Jackson Beautiful	5544.0999	21,000	27,655	395	-	-	27,733	27,733	0.00%
Transfers Out - CDBG	5545.0999	-	-	-	-	-	-	-	-
Transfers Out - Debt Svc Fund/Hosp. Auth.	5548.0999	156,958	156,919	156,718	156,357	156,357	156,357	-	0.00%
Transfers Out - Senior Center	5558.0999	244,357	227,773	236,961	258,933	258,933	297,598	38,665	14.93%
Transfers Out - Composting Station	5575.0999	-	-	-	-	-	-	-	-
Transfers Out - Mayfield EIP Grant	5579.0999	-	-	-	-	-	-	-	-
Transfers Out - Jefferson Mills	5658.0999	-	-	-	-	-	-	-	-
Transfers Out - Roads & Bridges	5426.0999	635,967	95,000	75,042	95,000	95,000	95,000	-	0.00%
Transfers Out - EMS/Ambulance	5222.0999	1,379,771	1,250,730	1,564,705	1,637,933	1,637,933	2,030,683	392,750	23.98%
Transfers Out - Hurricane Shoals	5632.0999	101,677	99,106	108,668	111,204	111,204	121,539	10,335	9.29%
Transfers Out - Recreation	5657.0999	751,075	572,273	590,758	627,311	627,311	605,943	(21,368)	-3.41%
Transfers Out - Health Dept.	5527.0999	116,663	114,497	110,560	115,560	115,560	115,560	-	-
Transfers Out - Airport[2]	5152.0999	15,000	-	55,500	15,000	15,000	15,000	-	-
Transfers Out - Water Authority	5580.0999	97,210	-	-	-	-	1,618,176	1,618,176	0.00%
Transfers Out - Health Dept. (School Nurse)	5527.0320	27,724	30,724	-	35,225	35,225	-	(35,225)	-100.00%
Transfers Out - DA Vict.	5335.0999	-	-	-	-	-	-	-	-
Transfers Out - Vict. Asst.	5348.0999	-	-	-	-	-	-	-	-
Transfers Out - Emergency Management Agency	5260.0999	-	-	18,351	57,237	57,237	69,756	12,519	21.87%
Total Transfers Out		**$ 4,249,084**	**$ 3,255,309**	**$ 3,911,959**	**$ 3,622,403**	**$ 3,622,403**	**$ 6,033,222**	**$ 2,410,819**	**66.55%**

(1) This function and activity moved to General Fund 10 from Special Revenue Fund 60 in 2004.

(2) 2006 funds are for security fencing.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted for specific purposes. The County maintains the following special revenue funds:

Emergency Telephone System – to account for the monthly "911" charge to help fund the cost of providing the service as provided in title 46, Chapter 5 of the Official Code of Georgia Annotated.

Emergency Management Agency – to account for funds collected for County Emergency Services.

Ambulance – to account for funds collected for Ambulance Services as well as daily operation of the department.

Protective Inspection – to account for funds collected for permit fees in conjunction with new and or remodeled construction and mobile home inspections as well as the daily operation of the department.

Planning and Zoning – to account for funds collected for zoning and land use fees and others fees as well as the daily operation of the department.

Engineering – to account for funds and labor associated with county industrial development projects.

Parks and Recreation – to account for funds collected from use of recreational facilities and leisure services as well as the daily operation of the department.

Keep Jackson Beautiful – to account for the $ 1.00 per ton charge on solid waste disposed of at County Transfer Station as well as the daily operation of the facilities.

CONTINUED…

SPECIAL REVENUE FUNDS

Fire Districts – to account for the cost of operation for County Fire Services as provided in Article 9, Section 2 Par. 6 of the Georgia Constitution.

Law Library – to account for funds collected from fines and forfeitures to be used to maintain the Law Library as provided in title 36, chapter 15 of the Official Code of Georgia Annotated.

Jail Fund – to account for funds collected from fines and forfeitures to be used for construction, staffing, and operation of the County jail as provided in title 15, chapter 21 of the Official Code of Georgia Annotated.

Senior Center – to account for the cost of operation of the Senior Citizens Center.

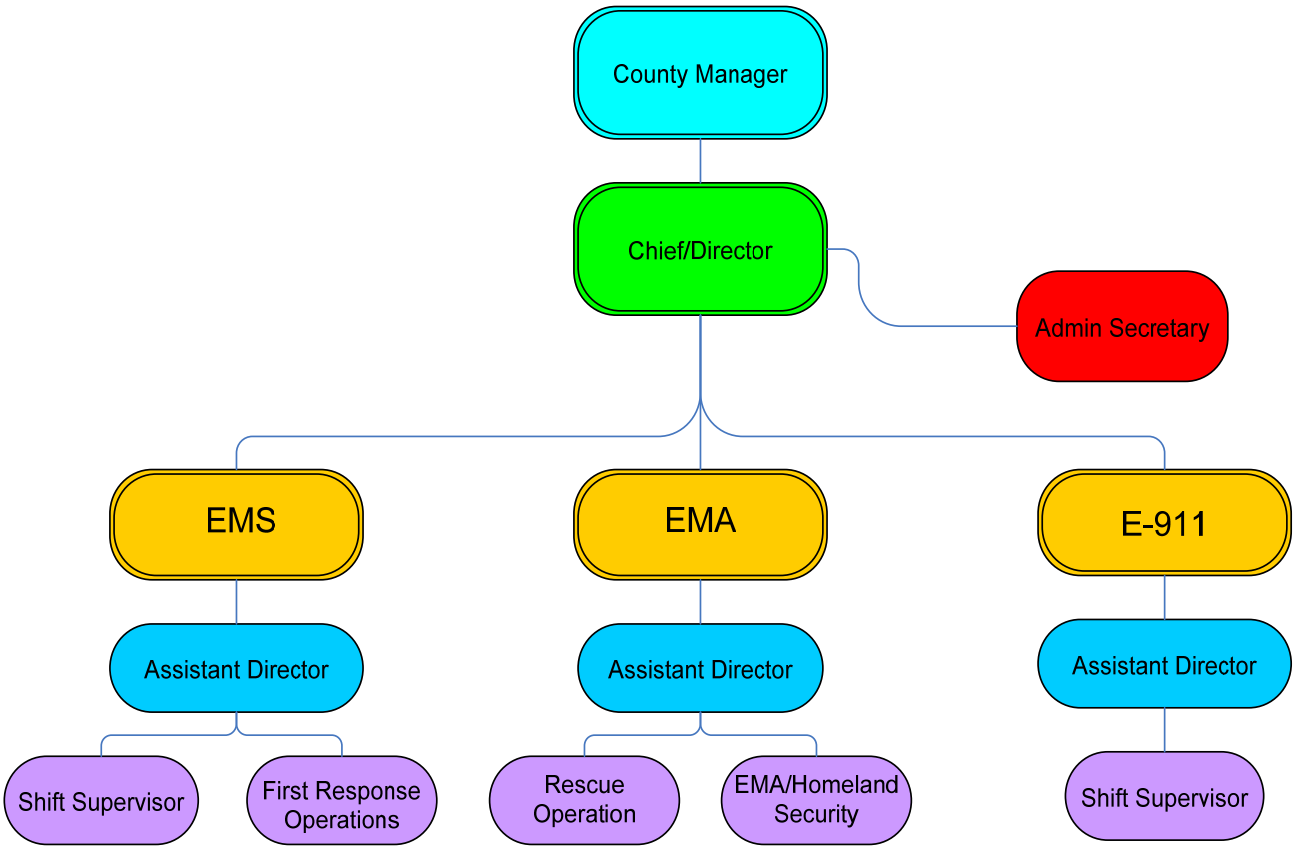
Drug Enforcement – to account for funds collected from fines and forfeitures to be used for drug enforcement, abuse, treatment, and education programs.

Debt Service Fund – to account for the accumulation of resources and payment of general obligation long-term debt principal and interest.

EMERGENCY SERVICES

MISSION:

The Jackson County Emergency Services Division is in operation to provide readily available access to emergency services for the citizens of Jackson County and its municipalities. Time is of the utmost urgency when emergency situations occur. The goal of this department is to provide assistance to all emergencies in an expedient manner and to provide the best protection available in attempting to save lives and property. This division operates three different functions presented as three departments and described separately in the following pages.



E-911

MISSION AND GOALS:

Jackson County E-911 is in operation to provide readily available access to emergency services for the citizens of Jackson County and its municipalities; to respond assistance to all emergencies in an expedient manner as to provide the best protection available in attempting to save lives and property. The estimated FY07 revenues and expenditures for this department are $1,460,085 or an increase of 46.67% or $464,589 over the approved FY06 budget

NUMBER OF APPROVED POSITIONS: Thirteen full-time and roster of thirteen of part-time.

GOALS:

- Continue improvements of radio infrastructure to provide field personnel with safe and reliable communications to perform their duties with utmost safety.
- Finalize the development of an in-house training program and provide advanced training for personnel.
- Develop a quality/process improvement program to better manage and oversee operations of communications personnel in the performance of their duties.
- In coordination and conjunction with EMA, maintain and implement further Emergency Warning System capabilities throughout the county and its municipalities.
- Aggressively coordinate and plan to upgrade to 800MHz radio system countywide.

OBJECTIVES:

- Dispatch 100% of all calls within five minutes or less.
- Provide emergency medical instructions on appropriate medical related calls with 100% efficiency.
- Provide emergency responders with all assistance necessary in the performance of their duties.
- Provide the public with assistance as requested in a timely manner, utilizing all available resources.
- Provide emergency warning messages to alert the public and emergency personnel of impending danger.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

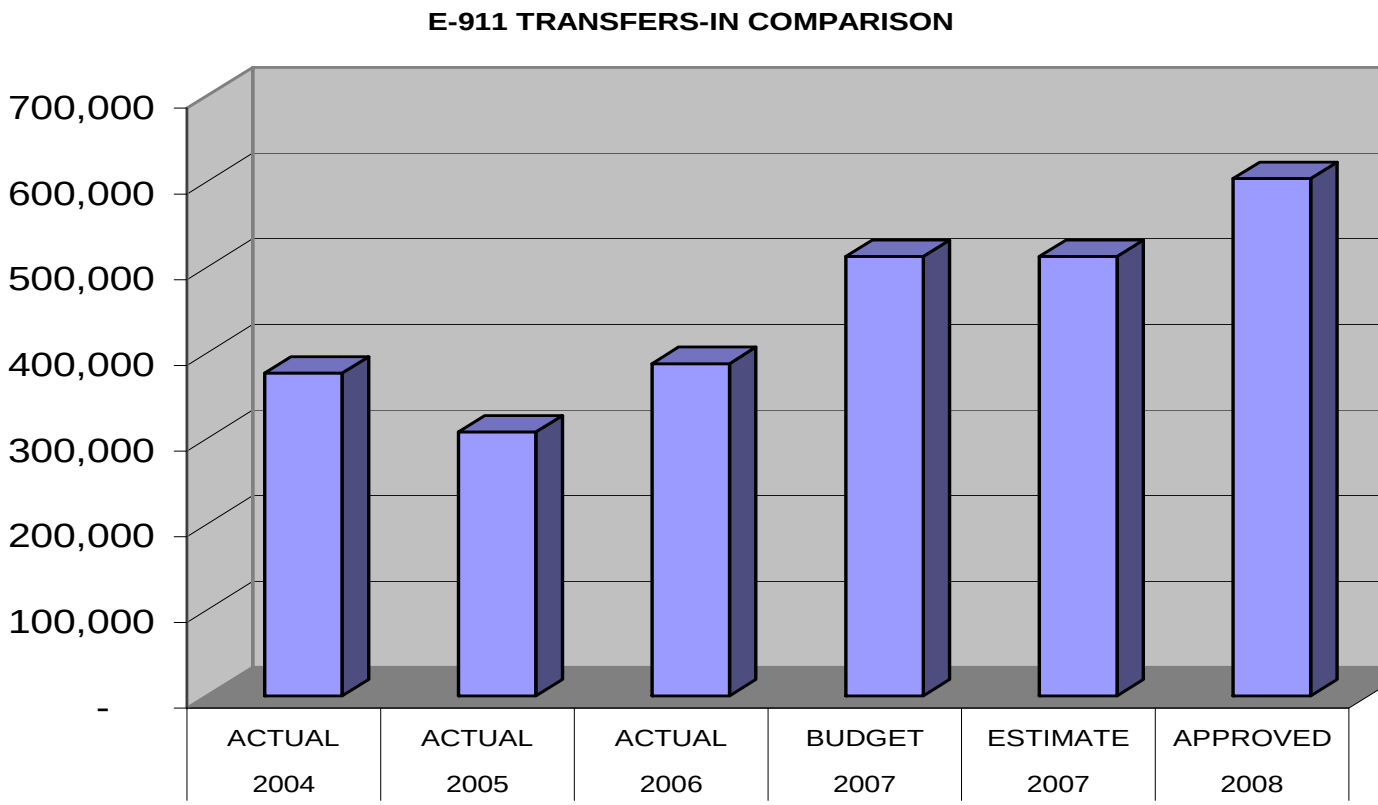
- The current radio system (VHF) does not offer county-wide coverage. To improve communications throughout the county, additional capital improvements must be made (e.g. additional receivers and/or transmitters placed in areas with poor communication).
- Maintenance fees were absent in FY07 due to equipment being new. Fees will resume in FY08.

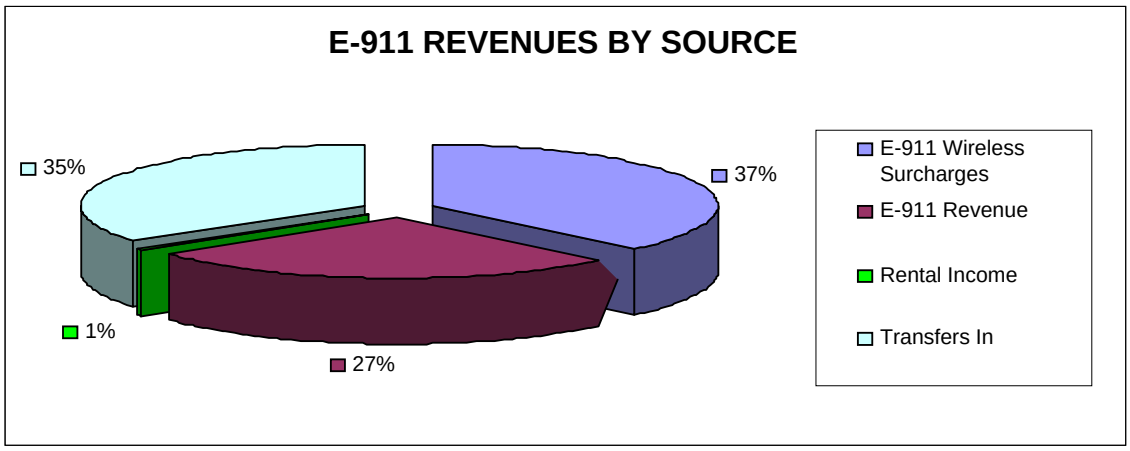
PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Workload Measures					
Volume of Calls Received	174,190	177,732	168,983	184,913	185,000
Volume of Calls Dispatched	115,312	133,376	159,282	179,471	180,000
Volume of Fire Calls Dispatched	2,206	2,718	2,670	2,854	3,000
Volume of Rescue Calls Dispatched	1,869	1,637	2,220	1,912	2,300
Volume of EMS Calls Dispatched	4,795	5,124	5,582	5,436	5,750
Volume of Police Calls Dispatched	65,832	74,419	85,057	88,418	88,500
(APD, BPD, CPD, HPD, JPD, MPD)					
Volume of Sheriff Calls Dispatched	39,038	49,478	61,262	59,869	62,000
Volume of Other Agency Dispatched	1,572	1,863	2,491	1,977	2,500
(GSP,DNR,MUT AID, CO MARS, ACO)					
Volume of Addresses Issued	3,649	2,971	2,720	3,152	3,000
Average Calls Per Day	477	499	463	519	507

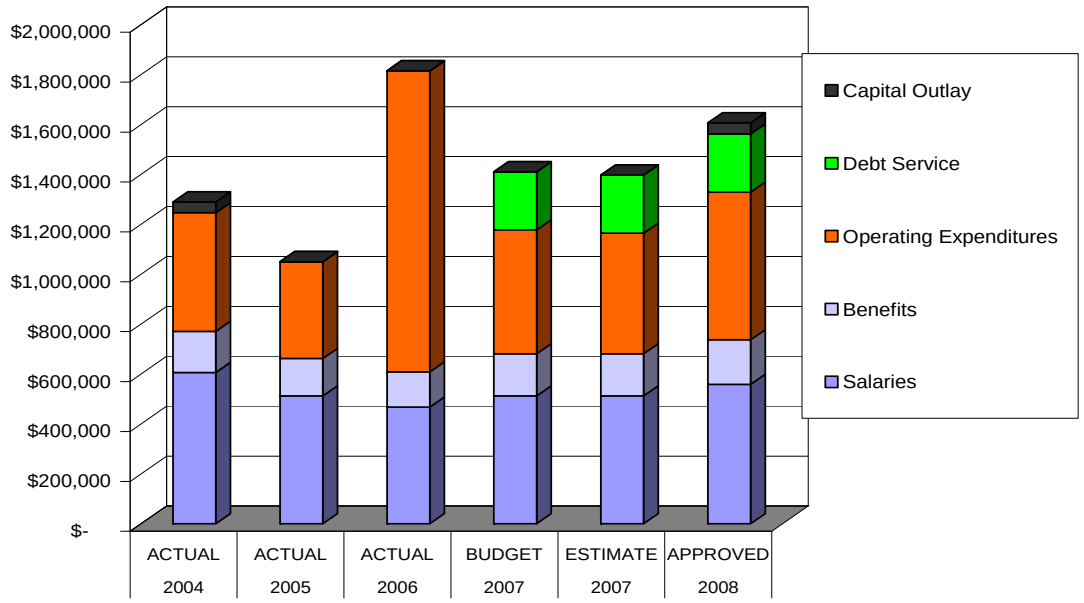
HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL REVENUES

		2004	2005	2006	2007	2007	2008	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2008-2007	CHANGE
REVENUE SOURCE									
Intergovernmental Revenue	4059.5113	$ -	$ -		$ -	$ -		$ -	-
Wireless Phase One Reserve	4059.5147	63,414	303,194	-	-	-		-	-
E-911 Wireless Surcharges	4059.5148	241,012	206,517	369,184	516,000	516,000	591,000	75,000	14.53%
E-911 Revenue	4059.5149	368,284	379,248	380,423	375,000	375,000	397,000	22,000	5.87%
Sale of Map Books	4059.5150	505	160	190	-	-		-	-
Interest	4059.5170	4,942	5,819	17,487	-	-	15,000	15,000	-
Sale of County Property	4059.5171	891	558	524	-	-		-	-
NEHD Bioterrorism	4059.5174	7,870	-	-	-	-		-	-
ODP Grant 04-GE-T4-0012 Homeland	4059.5175	-	79,157	-	-	-		-	-
LEOP-03-0001 Grant Funds	4059.5176	4,942	-	-	-	-		-	-
Federal Grant	4059.5177	-	-	-	-	-		-	-
Federal Grant (HMPG 1033-0202)	4059.5178	117,606	11,600	-	-	-		-	-
Rental Income	4059.5179	6,569	10,553	2,897	6,954	6,954	-	(6,954)	-100.00%
Proceeds Capital Lease	4059.5200	-	-	649,000	-	-	-	-	-
Transfers In	4059.5998	376,757	308,071	387,822	512,643	512,643	603,597	90,954	17.74%
TOTAL REVENUES E-911		**$1,192,792**	**$1,304,877**	**$1,807,527**	**$1,410,597**	**$1,410,597**	**$1,606,597**	**$ 196,000**	**13.89%**


E-911 TRANSFERS-IN COMPARISON
700,000
600,000
500,000
400,000
300,000
200,000
100,000
-
ACTUAL 2004
ACTUAL 2005
ACTUAL 2006
BUDGET 2007
ESTIMATE 2007
APPROVED 2008


E-911 REVENUES BY SOURCE
35%
37%
1%
27%
E-911 Wireless Surcharges
E-911 Revenue
Rental Income
Transfers In

E-911 Expenditures



E911 FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 9.16% or $46,920 increase in salaries primarily due to:
  - Implementation of wage and salary study results.
  - 3% retroactive Cost of Living Adjustment given in May, 2007.
- 5.44% or $9,203 increase in benefits primarily due to:
  - 10.53% or $9,162 increase in the cost of heath insurance.
  - Increases in Medicare, FICA and retirement that relate to salary increases.
- 19.11% or $94,862 increase in operating expenditures primarily due to:
  - $35,544 increase in wire technology to implement Phase 2 technology in the E-911 Center.
- $45,000 increase in capital outlay for base station/transmitter-receiver.
- Total increase of 13.89% or $196,000.

ADDITIONAL STAFF REQUESTED:

Communication Officer, **Estimated cost is $45,676.80.**
This position is requested due to the current scheduling methodology that requires 8 hours overtime each pay period. This scheduling pattern is the most cost efficient way of management for an emergency communications center.

CAPITAL REQUESTS:

- **Two Base Stations - Estimated cost = $15,000** - This request is to replace two aged base stations that have exceeded their useful life.
- **'Voter' System (Receiver/Transmitter) - Estimated cost = $30,000** - This equipment is required to strategically place receivers in areas of the county that are not presently covered to improve safety and communications for field personnel.

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 20 NAME: EMERGENCY TELEPHONE SYSTEM
DEPT: 59 NAME: E-911

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular	5259.0102	$ 391,630	$ 366,007	$ 336,570	$ 356,330	$ 356,330	$ 403,250	$ 46,920	13.17%
Salaries - Part Time	5259.0103	104,057	56,785	39,847	36,067	36,067	36,067	-	0.00%
Salaries - Overtime[1]	5259.0105	110,042	89,133	90,704	119,600	119,600	119,600	0	0.00%
Salaries Total		**$ 605,729**	**$ 511,925**	**$ 467,121**	**$ 511,997**	**$ 511,997**	**$ 558,917**	**$ 46,920**	**9.16%**
Unemployment Insurance	5259.0108	$ 4,790	$ 3,560	$ 3,089	$ 2,302	$ 2,302	$ 1,006	$ (1,296)	-56.32%
Medicare	5259.0109	8,547	7,120	6,478	7,424	7,424	8,104	680	9.16%
FICA	5259.0110	36,546	30,445	27,697	31,744	31,744	34,653	2,909	9.16%
Retirement	5259.0111	25,706	14,874	25,227	39,358	39,358	37,033	(2,325)	-5.91%
Health Insurance	5259.0112	88,094	92,562	77,711	87,010	87,010	96,172	9,162	10.53%
Workers' Compensation Insurance	5259.0113	1,390	1,382	1,429	1,455	1,455	1,528	73	5.02%
Benefits Total		**$ 165,073**	**$ 149,943**	**$ 141,631**	**$ 169,293**	**$ 169,293**	**$ 178,496**	**$ 9,203**	**5.44%**
Personal Services Total		**$ 770,802**	**$ 661,868**	**$ 608,752**	**$ 681,290**	**$ 681,290**	**$ 737,413**	**$ 56,123**	**8.24%**
Books & Periodicals	5259.0219	$ 187	$ 190	$ 109	$ 100	$ 100	$ 100	$ -	0.00%
Postage	5259.0224	279	500	363	600	990	500	(100)	-16.67%
General Operating Supplies	5259.0225	17,357	13,832	14,002	14,000	15,505	20,000	6,000	42.86%
Advertisements	5259.0226	167	310	312	-	-	-	-	-
Kitchen Supplies	5259.0242	-		-			-	-	-
Fuel & Lubricants	5259.0243	1,021	1,954	432	-	-	-	-	-
Tires & Batteries	5259.0248	225	224	64	-	-	-	-	-
Travel Expenses	5259.0307	3,627	499	1,532	4,000	20	4,000	-	0.00%
Legal	5259.0308	-	-	3,043			-	-	-
Conferences & Training	5259.0309	4,596	1,760	3,404	4,500	300	4,577	77	1.71%
Dues	5259.0318	530	686	386	500	50	400	(100)	-20.00%
Other Professional Fees	5259.0320	8,974	19,549	2,189	25,000	13,536	2,000	(23,000)	-92.00%
Communications	5259.0326	131,655	128,953	137,776	132,000	110,676	136,000	4,000	3.03%
Maintenance Contracts	5259.0328	77,029	62,050	64,842	50,000	69,629	121,910	71,910	143.82%
Property & Liability Insurance	5259.0330	4,613	4,361	4,934	6,505	6,505	6,830	325	5.00%
Electricity	5259.0332	9,789	10,254	11,851	11,000	20,905	21,000	10,000	90.91%
Natural Gas	5259.0333	58	-	404	1,000	-	-	(1,000)	-100.00%
Uniforms	5259.0337	4,674	2,330	871	3,000	3,000	3,000	-	0.00%
Miscellaneous	5259.0352	48	-	-	-	-	-	-	-
Repairs - Other	5259.0360	-	26,475	2,407	-	-	-	-	-
Repairs - Autos	5259.0361	255	556	51	-	-	-	-	-
Repairs - Buildings & Grounds	5259.0362	110	666	8,107	1,500	4,500	1,500	-	0.00%
Operating Lease Expense[2]	5259.0367	2,304	3,347	5,086	8,348	2,000	1,554	(6,794)	-81.38%
LEOP Grant	5259.0370	4,157	1,630	1,513	-	-	-	-	-
Software	5259.0466	-	174	3,430	-	-	-	-	-
Computer Hardware & Peripherals	5259.0468	1,322	5,226	8,288	-	-	-	-	-
Construction in Progress	5259.0469	-	-	784,214	-	-	-	-	-
Capital Asset - Other	5259.0473	-	-	68,364	-	-	-	-	-
Wireless Technology	5259.0474	63,414	55,820	46,613	232,406	232,406	265,950	33,544	14.43%
Expendable Equipment	5259.0476	-	-	29,172	2,000	3,000	2,000	-	0.00%
FIP#157-00000-03	5259.0500	25,139	-	-	-	-	-	-	-
FIP#157-00000-01	5259.0501	55,310	11,600	-	-	-	-	-	-
2004-GE-T4-0012 Homeland Sec.	5259.0502	50,415	27,327	2,191	-	-	-	-	-
NEHD Bioterrorism Grant	5259.0503	7,864	-	-	-	-	-	-	-
Hazard Mitigation Planning Grant	5259.0504	-	7,390	-	-	-	-	-	-
Hazard Mitigation Planning Grant	5259.0504	-			-	-		-	-
Rescue Equipment - EMA		-	-	-	-	-	-	-	-
Operating Expenditures Total		**$ 475,119**	**$ 387,663**	**$ 1,205,950**	**$ 496,459**	**$ 483,122**	**$ 591,321**	**$ 94,862**	**19.11%**
Capital Assets - Buildings	5259.0470	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Capital Assets - Autos	5259.0471	-	-	-	-	-	-	-	-
Capital Assets - Communications[(3)]	5259.0472	-	-	-	-	-	45,000	45,000	-
Capital Assets - Other	5259.0473	43,649	-	-	-	-	-	-	-
Capital Outlay Total		**$ 43,649**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 45,000**	**$ 45,000**	**-**
Debt Service - Principal	5259.0477	$ -	$ -	$ -	$ 204,844	$ 204,844	$ 217,347	$ 12,503	6.10%
Debt Service - Interest	5259.0478	-	-	-	28,004	28,004	15,516	(12,488)	-44.59%
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ 232,848**	**$ 232,848**	**$ 232,863**	**$ 15**	**0.01%**
E-911 Total		**$ 1,289,570**	**$ 1,049,531**	**$ 1,814,702**	**$ 1,410,597**	**$ 1,397,260**	**$ 1,606,597**	**$ 196,000**	**13.89%**

(1) Overtime is based on current work schedule where 12 employees are each scheduled 8 hours of OT in a normal two week period. $47,504 is for scheduled overtime and $72,096 is for unscheduled. The unscheduled is required only when part-time personnel are unavailable to fill open shifts.
(2) Copier lease $129.50 per month.
(3) Base Station and Receiver/Transmitter.
(4) Yearly Maintenance Contracts:
InterAct at $94,079
Reverse 911 at $7,133
Eaton Powerware at $5,028
Meteorlogix at $3,333
Mobile Comm at $12,300
Quality Recording at $2,970
ARC GIS 9.2 at $400

EMERGENCY MANAGEMENT AGENCY

MISSION AND GOALS:

The mission of Emergency Management, Rescue, and Homeland Security is to provide the citizens of Jackson County and its municipalities a comprehensive and aggressive all-hazards approach to emergency situations as they arise. This shall be accomplished by providing community-wide leadership, guidance, support and coordination in the areas of mitigation, preparedness, response and recovery. The purpose of the mission is to provide a pro-active approach in protecting life and property and to prevent or reduce the negative impact of major emergencies and disasters, both natural and manmade throughout Jackson County.

NUMBER OF APPROVED POSITIONS: 1 part-time.

GOALS:

- Maintain, adjust and create operational emergency plans as needed, then exercise each to insure efficiency and effectiveness prior to disaster incidences.
- Thrive as a pro-active organization that prides itself in providing current and new services to the citizens and communities no matter what the circumstance.
- Enhance all activities associated with mitigation, preparedness, response and recover while working more closely with required agencies.
- Complete all required local, state and federal agendas and mandates as presented in a formal and timely fashion.
- Increase staffing levels to provide additional personnel and better response capabilities in a more timely and efficient manner.
- Establish reserve rescue apparatus program while continually replacing one apparatus per year throughout the County, establishing a standard for rescue apparatus county-wide.
- Advance the training program for both current operations and specialized training for new initiatives. Current apparatus could be used for specialized response.

OBJECTIVES:

- Continually study our County to determine which emergency situations are imminent and revise response plans appropriately.
- Update emergency response plan (ERP) and begin multi-level training with all governmental officials, agencies, associated organizations and others to insure the county is ready and able to respond during disasters.
- Evaluate current level of service(s) provided and build upon any deficiencies noted to insure citizens they have the appropriate level of response as required in Jackson County.
- Identify all agendas and mandates currently not completed, seek out those upcoming and work to become compliant in all areas.
- Establish a greater presence throughout the community with the appropriate number of dedicated volunteers, part-time/contract paid and full-time personnel as needed to ensure the department's ability to respond to any situation is not compromised.
- Have a response time of 8 minutes to 70% of all emergencies.
- Have rescue units respond 100% of the time when dispatched.
- Reduce the amount of wait, pain, suffering and potential loss of life to the citizens of and visitors of Jackson County's communities.
- Provide rescue personnel with all the assistance, training and necessary resources to perform assigned duties.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

- A continued increase in call volume.
- Volunteer membership is declining. This appears to be a commonality in volunteer agencies nationwide.
- No specialized-technical rescue service is being provided in Jackson County. These services include hazardous-material calls, confined space rescues, rope rescue (high and low angles), trench rescues, industrial accidents, downed aircraft and swift water rescue. Other counties presently have to be utilized for these services which ultimately mean victims in Jackson County must wait.
- Replacing rescue apparatus throughout Jackson County should be a continual part of the capital replacement initiative. One apparatus should be replaced annually.
- Continue to replace aged rescue tools throughout the County. Replacement of these tools can average around $30,000.00 per set; we will need to replace equipment each year.
- Renovate a rescue apparatus that is over ten years old, large, and more than adequate to meet the needs for a specialized rescue apparatus. This renovation should be completed in FY08 if not able to be completed in FY07.
- Our rescue units run approximately 3000 calls each year that requires documentation of vital patient information. This documentation has not been collected in a fashion that will better track, document, and account for various types of data that would be instrumental in forecasting future needs while maintaining critical incident information for court cases as they arise.

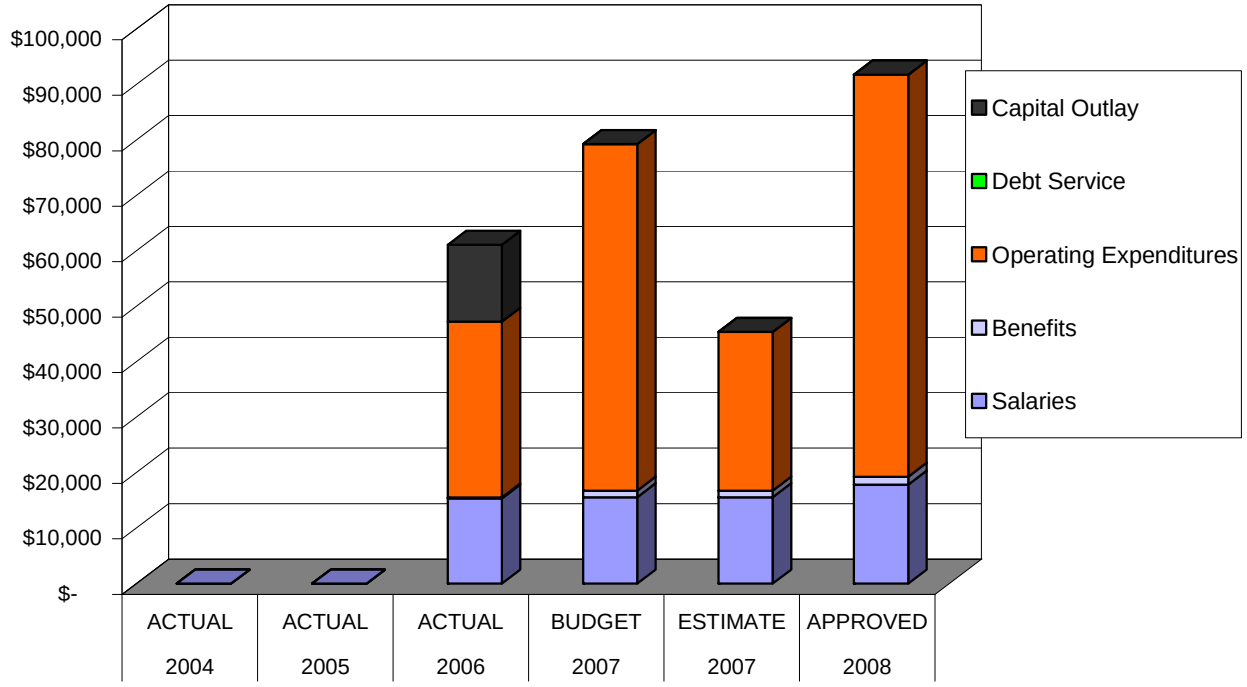
PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Volume of calls received	N/A	2,363	2,500	2,592	2,750
Number of volunters on staff*	N/A	Unknown	90	80	70
Number of part-time employees on staff	N/A	0	1	0	2
Number of full-time employees on staff	N/A	0	0	0	0
Number of rescue departments in county**	N/A	8	8	9	10
Rescue departments performing First Response	N/A	8	8	9	10
Rescue departments performing extrication service	N/A	8	8	9	10
Specialized technical rescue services in county	N/A	0	0	1	2
Weather sirens located in county***	N/A	27	27	30	35
Public (CERT) teams in county	N/A	0	0	5	5
Certified school safety programs in county	N/A	1	2	2	3
Disaster excercises conducted	N/A	2	2	4	6
*Of these totals some are local fire dept. members					
**Of the 8 total, 3 are directly under EMA/Rescue					
and 5 are operated by local fire dept. through EMA					
*** Of them, 7 belong to Jefferson and 2 to Arcade					

HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL REVENUES

	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
CHARGES FOR SERVICES		-	-		-	-	-	$ -	n/a
TOTAL CHARGES FOR SERVICES		**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
INTERGOVERNMENTAL REVENUES:									
AMBULANCE - CIVIL DEFENSE[3]	264060.5128	-	$ -	$ 22,056	$ 22,056	$ 22,056	$ 22,056	$ -	0.00%
INTERGOVERNMENTAL REVENUES:		**$ -**	**$ -**	**$ 22,056**	**$ 22,056**	**$ 22,056**	**$ 22,056**	**$ -**	**0.00%**
OTHER REVENUES:									
Interest Income	264060.5170	**$ -**	**$ -**	$ 1,176	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Donations	264060.5180			39,500		-			
Income - Fund Raising Activities	26.4060.5181			4,000					
TOTAL OTHER REVENUES		**$ -**	**$ -**	**$ 44,676**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
OTHER FINANCING SOURCES & TRANSFERS IN									
TRANSFERS IN[2]	26.4060.5998	$ -	$ -	$ 18,351	$ 57,237	$ 57,237	$ 69,756	$ 12,519	21.87%
PROCEEDS FROM CAPITAL		-	-		-	-	-	-	n/a
TOTAL OTHER FINANCING SOURCES									
AND TRANSFERS IN		**$ -**	**$ -**	**$ 18,351**	**$ 57,237**	**$ 57,237**	**$ 69,756**	**$ 12,519**	**21.87%**
TOTAL REVENUES EMERGENCY									
MANAGEMENT AGENCY		**$ -**	**$ -**	**$ 85,083**	**$ 79,293**	**$ 79,293**	**$ 91,812**	**$ 12,519**	**15.79%**

Emergency Management Expenditures



EMERGENCY MANAGEMENT FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 15.0% or $2,519 increase in salaries and benefits primarily due to:
    - Increases associated with a 3% retroactive Cost of Living Adjustment given in May, 2007.
- 16.0% or $10,000 increase in operating expenditures primarily due to:
    - $2,000 allocated for uniforms.
- Total increase of 15.79% or $12,519.

ADDITIONAL STAFF REQUESTED: ***None***

CAPITAL REQUESTS:

- Rescue Apparatus Refurbishment

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 26 NAME: EMERGENCY TELEPHONE SYSTEM
DEPT: 60 NAME: EMERGENCY MANAGEMENT AGENCY[1]

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular	5260.0102	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Salaries - Part Time	5260.0103	-	-	15,387	15,600	15,600	17,867	2,267	14.53%
Salaries - Overtime	5260.0105	-	-	-	-	-	-	-	-
Salaries Total		**$ -**	**$ -**	**$ 15,387**	**$ 15,600**	**$ 15,600**	**$ 17,867**	**$ 2,267**	**14.53%**
Unemployment Insurance	5260.0108	$ -	$ -	$ -	$ -	$ -	$ 77	$ 77	n/a
Medicare	5260.0109	-	-	201	226	226	259	33	14.60%
FICA	5260.0110	-	-	859	967	967	1,108	141	14.58%
Retirement	5260.0111	-	-	-	-	-	-	-	-
Health Insurance	5260.0112	-	-	(878)	-	-	-	-	-
Workers' Compensation Insurance	5260.0113	-	-	-	-	-	-	-	-
Benefits Total		**$ -**	**$ -**	**$ 182**	**$ 1,193**	**$ 1,193**	**$ 1,444**	$ 251	21.07%
Personal Services Total[2]		**$ -**	**$ -**	**$ 15,569**	**$ 16,793**	**$ 16,793**	**$ 19,312**	**$ 2,519**	**15.00%**
Books & Periodicals	5260.0219	$ -	$ -	$ 1,530	$ -	$ -	$ 1,000	$ 1,000	-
Postage	5260.0224	-	-	-	-	-	-	-	-
General Operating Supplies	5260.0225	-	-	10,031	20,000	15,303	10,000	(10,000)	-50.00%
Advertisements	5260.0226	-	-	-	-	-	-	-	-
Kitchen Supplies	5260.0242	-	-	-	-	-	-	-	-
Fuel & Lubricants	5260.0243	-	-	223	7,500	481	7,500	-	0.00%
Tires & Batteries	5260.0248	-	-	-	3,000	-	3,000	-	0.00%
Travel Expenses	5260.0307	-	-	277	3,000	110	3,000	-	0.00%
Legal	5260.0308	-	-	-	-	-	-	-	-
Conferences & Training	5260.0309	-	-	1,994	3,000	-	3,000	-	0.00%
Dues	5260.0318	-	-	-	500	-	500	-	0.00%
Other Professional Fees	5260.0320	-	-	440	5,000	742	5,000	-	0.00%
Communications	5260.0326	-	-	3,353	7,500	11,987	7,500	-	0.00%
Maintenance Contracts	5260.0328	-	-	-	-	-	-	-	-
Property & Liability Insurance	5260.0330	-	-	-	-	-	-	-	-
Electricity	5260.0332	-	-	-	-	-	-	-	-
Natural Gas	5260.0333	-	-	-	-	-	-	-	-
Uniforms	5260.0337	-	-	1,386	-	-	2,000	2,000	n/a
Miscellaneous	5260.0352	-	-	-	-	-	-	-	-
Repairs - Autos	5260.0361	-	-	1,468	10,000	-	10,000	-	0.00%
Repairs - Buildings & Grounds	5260.0362	-	-	-	-	-	-	-	-
Operating Lease Expense	5260.0367	-	-	-	-	-	-	-	-
LEOP Grant	5260.0370	-	-	-	-	-	-	-	-
Software	5260.0466	-	-	191	3,000	-	-	(3,000)	-100.00%
Computer Hardware & Peripherals	5260.0468	-	-	-	-	-	-	-	-
Wireless Technology	5260.0474	-	-	-	-	-	-	-	-
Expendable Equipment	5260.0476	-	-	10,798	-	-	20,000	20,000	n/a
Operating Expenditures Total		**$ -**	**$ -**	**$ 31,691**	**$ 62,500**	**$ 28,623**	**$ 72,500**	**$ 10,000**	**16.00%**
Capital Assets - Buildings	5260.0470	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Capital Assets - Autos	5260.0471	-	-	-	-	-	-	-	-
Capital Assets - Communications	5260.0472	-	-	-	-	-	-	-	-
Capital Assets - Other	5260.0473	-	-	13,870	-	-	-	-	-
Capital Outlay Total		**$ -**	**$ -**	**$ 13,870**	**$ -**	**$ -**	**$ -**	**$ -**	-
Debt Service - Principal	5260.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Debt Service - Interest	5260.0478	-	-	-	-	-	-	-	-
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
EMA - Total		**$ -**	**$ -**	**$ 61,130**	**$ 79,293**	**$ 45,416**	**$ 91,812**	**$ 12,519**	**15.79%**

EMERGENCY MEDICAL SERVICES

MISSION AND GOALS:

The Jackson County Emergency Medical Services is in operation to provide readily available emergency medical services including medical/trauma first response to the citizens of Jackson County and its municipalities. This department also strives to respond to all emergencies in an expedient manner providing exceptional customer service in the provision of quality emergency medical care.

NUMBER OF APPROVED POSITIONS: Thirty-one full-time and a roster of thirty-four part-time

GOALS:

- Operate an advanced life support emergency medical system.
- Operate a first responder system to support county-wide EMS operations.
- Offer education and training to the citizens of Jackson County.
- Increase staffing levels to remove supervisors from primary med unit assignment to allow for county-wide response and scene management along with logistical support for each shift 24/7/365.
- Continue providing quality continuing education to all EMS personnel.
- Reduce countywide response time and become less dependent on out of county mutual aid agencies.

OBJECTIVES:

- Respond to 90% of all calls within 8 minutes or less.
- Provide a 5 mile response radius to 90% of all citizens.
- Provide EMS personnel with education/training, equipment, supplies, and other necessary resources to perform assigned duties.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

- Call volume will continue to increase with increased population growth throughout the county.
- With implementation of a Fleet Management and Replacement Program, annual apparatus acquisition must be continued at the rate of one med unit per year attempting to maintain three quality reserve apparatus.
- With addition of computerized documentation on all med units, the program must receive adequate quality assurance/improvement initiatives to assure compliance. Additional education for staff as well as a reserve equipment program must continue.
- All apparatus must be secured inside buildings that are temperature controlled. Adequate stations for personnel must be maintained.
- Supervisors must be re-assigned and three personnel hired to allow them capability of county-wide response, logistical support, and field management ability. At present, supervisors are restricted to a single med unit and cannot function in a management capacity 24/7/365 as is required by an emergency service organization.
- Growth and geographical coverage indicators dictate a need for Med 6 at the South Jackson station. Logistics are in place with the station, etc. so no additional infrastructure would be required to implement this station with the exception of personnel.
- Only one of the present five EMS stations are owned by Jackson County. Construction of uniform housing of personnel and apparatus must be accompanied countywide.

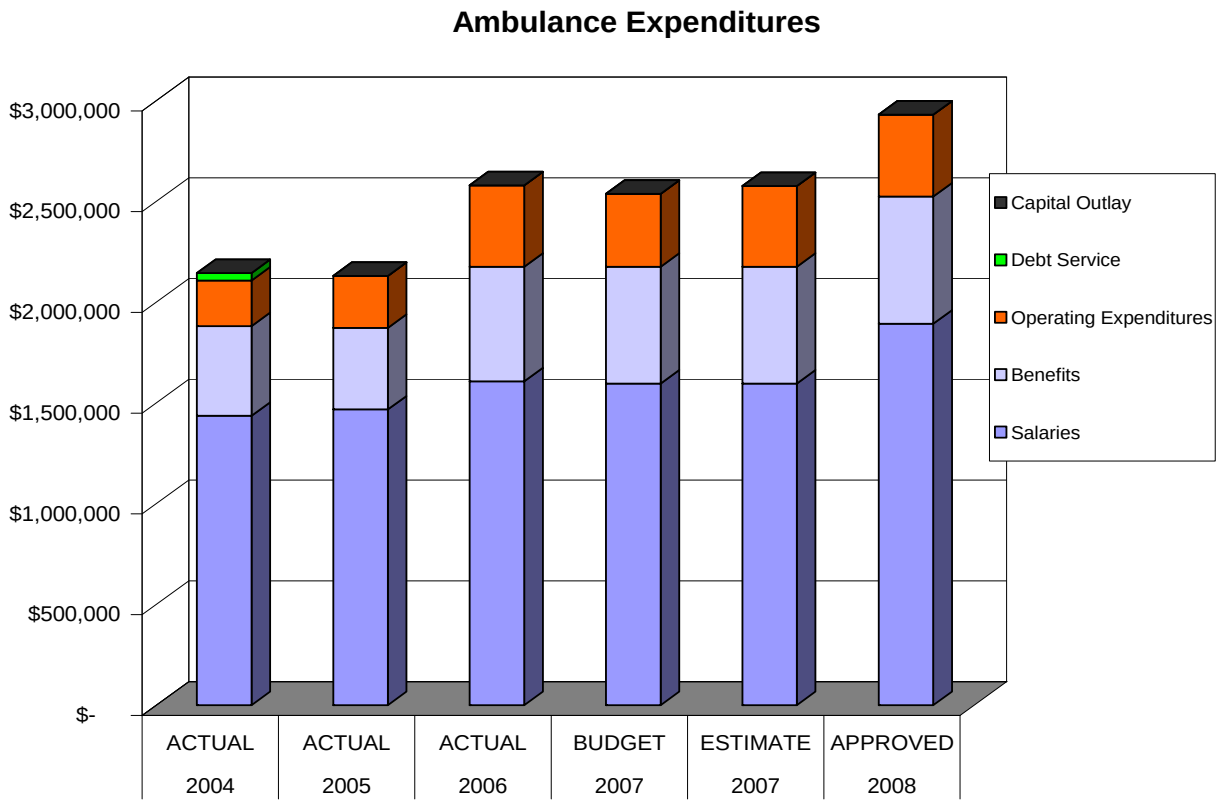
PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Estimate	2007 Estimate	2008 Forecast
Volume - Emergency Responses	4,795	5,124	5,582	5,649	5,800
Volume - Patient Transports	2,759	2,829	2,796	3,000	3,200
Percentage - Patient Transports	58%	55%	50%	53%	55%
Staffing - Ambulances on Duty 24/7/365	No Data	4.24	4.71	5.00	6.00
Public Relations - Special Coverage Events	No Data	No Data	20	40	50
Patient Billing - Collection Rate	No Data	59%	63%	70%	70%
Continuing Education Courses Offered	No Data	No Data	12	16	20
Citizens Trained in CPR / AED	No Data	No Data	50	100	150
First Responder Courses Taught	No Data	No Data	1	1	2

EMS REVENUES

	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
CHARGES FOR SERVICES									
AMBULANCE COLLECTIONS	234022.5190	$ 724,743	$ 799,704	$ 843,776	$ 900,000	$ 900,000	$ 900,000	$ -	0.00%
TOTAL CHARGES FOR SERVICES		**$ 724,743**	**$ 799,704**	**$ 843,776**	**$ 900,000**	**$ 900,000**	**$ 900,000**	**$ -**	**0.00%**
INTERGOVERNMENTAL REVENUES:									
STATE VOLUNTEER ASSIST GRANT	234022.5125	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
PEACHSTATE RACE MANAGEMENT CORP.	234022.5127	-	-	-	-	-	-	-	n/a
AMBULANCE - CIVIL DEFENSE[1]	234022.5128	22,056	22,056	-	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUES:		**$ 22,056**	**$ 22,056**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
OTHER REVENUES:									
JCO VOLUNTEER RESCUE PAYMENTS	104022.5132	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	n/a
SALE OF COUNTY PROPERTY	234022.5171	-	-	120	-	-	-	-	n/a
TOTAL OTHER REVENUES		**$ -**	**$ -**	**$ 120**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
OTHER FINANCING SOURCES & TRANSFERS IN									
TRANSFERS IN	234022.5998	$ 1,379,771	$ 1,250,730	$ 1,564,705	$ 1,637,933	$ 1,637,933	$ 2,030,683	$ 392,750	23.98%
PROCEEDS FROM INSURANCE CLAIMS	234022.5201			$ 45,826					
PROCEEDS FROM CAPITAL	234022.5200	1,394	-	-	-	-	-	-	n/a
TOTAL OTHER FINANCING SOURCES AND TRANSFERS IN		**$ 1,381,165**	**$ 1,250,730**	**$ 1,610,531**	**$ 1,637,933**	**$ 1,637,933**	**$ 2,030,683**	**$ 392,750**	**23.98%**
TOTAL REVENUES - AMBULANCE		**$ 2,127,964**	**$ 2,072,490**	**$ 2,454,427**	**$ 2,537,933**	**$ 2,537,933**	**$ 2,930,683**	**$ 392,750**	**15.48%**

(1) Civil Defense Revenues moved to Emergency Management Agency, Fund 26, in 2006.



EMS/AMBULANCE FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 18.54% or $296,115 increase in salaries primarily due to:
  - 3% retroactive Cost of Living Adjustment given in May, 2007.
  - 20.32% or $57,813 increase in the cost of overtime.
  - Implementation of wage and salary study results.
- 9.15% or $52,929 increase in benefits primarily due to:
  - Increases in Medicare, FICA, and retirement that relate to salary increases.
- 12.07% or $43,706 increase in operating expenditures primarily due to:
  - 300.0% or $15,000 increase in drugs and IV fluids.
  - 36.36% or $16,000 increase in fuels and lubricants.
  - 50.0% or $3,000 decrease in maintenance contracts due to copier lease expiration.
  - 65.52% or $11,400 increase in rent.
  - 48.05% or $18,500 decrease in expendable equipment
- Total increase of 15.48% or $392,750.

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 23 NAME: SPECIAL REVENUE FUND
DEPT: 22 NAME: EMERGENCY SERVICES / AMBULANCE

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular	5222.0102	$ 1,007,427	$ 986,873	$ 1,060,980	$ 1,029,532	$ 1,029,532	$ 1,267,834	$ 238,302	23.15%
Salaries - Part Time	5222.0103	208,109	232,759	275,941	282,880	282,880	282,880	-	0.00%
Salaries - Overtime[1]	5222.0105	221,404	248,408	270,900	284,557	284,557	342,370	57,813	20.32%
Salaries Total		**$ 1,436,940**	**$ 1,468,040**	**$ 1,607,821**	**$ 1,596,969**	**$ 1,596,969**	**$ 1,893,084**	**$ 296,115**	**18.54%**
Unemployment Insurance	5222.0108	$ 10,131	$ 9,093	$ 8,227	$ 8,494	$ 8,494	$ 2,862	$ (5,632)	-66.31%
Medicare	5222.0109	20,274	20,626	22,406	23,156	23,156	27,450	4,294	18.54%
FICA	5222.0110	86,690	88,195	95,805	99,012	99,012	117,371	18,359	18.54%
Retirement	5222.0111	94,518	2,075	124,066	135,131	135,131	139,583	4,452	3.29%
Health Insurance	5222.0112	166,672	218,437	249,942	243,630	243,630	271,619	27,989	11.49%
Workers' Compensation Insurance	5222.0113	66,541	65,881	68,115	69,332	69,332	72,799	3,467	5.00%
Benefits Total		**$ 444,826**	**$ 404,307**	**$ 568,561**	**$ 578,755**	**$ 578,755**	**$ 631,684**	**$ 52,929**	**9.15%**
Personal Services Total		**$ 1,881,766**	**$ 1,872,347**	**$ 2,176,382**	**$ 2,175,724**	**$ 2,175,724**	**$ 2,524,768**	**$ 349,044**	**16.04%**
Books & Periodicals	5222.0219	$ 484	$ -	$ -	$ 200	$ 200	$ 200	$ -	0.00%
Postage	5222.0224	5,978	3,807	530	600	600	500	(100)	-16.67%
General Operating Supplies	5222.0225	15,278	13,671	19,930	14,000	28,961	15,000	1,000	7.14%
Advertisements	5222.0226	52	812	77	-	-	-	-	N/A
Drugs & IV. Fluids	5222.0228	6,968	1,213	12,101	5,000	16,920	20,000	15,000	300.00%
Oxygen Medical Supplies	5222.0229	6,572	6,530	10,099	7,000	6,175	7,000	-	0.00%
Bedding	5222.0235	-	-		-	-		-	-
Hardware/Operating Supply	5222.0241	-	-		-	-		-	-
Kitchen Supplies	5222.0242	-	-		-	-		-	-
Fuel & Lubricants	5222.0243	30,052	42,036	67,762	44,000	57,000	60,000	16,000	36.36%
Janitorial Supplies, Linen	5222.0244	-	-		-	-		-	-
Medical Supply & Treatment	5222.0245	35,653	40,537	40,727	44,000	77,050	60,000	16,000	36.36%
Tires & Batteries	5222.0248	4,144	6,495	7,663	7,000	3,843	7,000	-	0.00%
Relocation Expenditures	5222.0306	7,154	850	-	-	-	-	-	-
Travel Expenses	5222.0307	1,088	-	1,330	5,000	4,454	5,000	-	0.00%
Legal	5222.0308	100	-	8,396	-	-	-	-	-
Conferences & Training	5222.0309	2,682	250	3,591	3,500	2,074	3,500	-	0.00%
Accounting	5222.0314	-	-	-	-	-	-	-	-
Dues	5222.0318	15	95	80	500	500	-	(500)	-100.00%
Other Professional Fees	5222.0320	13,093	34,683	76,066	73,000	39,000	73,000	-	0.00%
Rewards, Damages, Indem	5222.0321	-	628	3,622	-	-	-	-	-
Communications	5222.0326	15,174	13,552	19,335	16,740	23,304	22,000	5,260	31.42%
Maintenance Contracts	5222.0328	2,284	1,244	375	6,000	6,000	3,000	(3,000)	-50.00%
Property & Liability Insurance	5222.0330	17,068	15,342	21,783	22,915	22,915	24,061	1,146	5.00%
Electricity	5222.0332	3,049	7,875	10,975	10,600	9,200	10,600	-	0.00%
Natural Gas	5222.0333	5,769	6,034	5,713	9,600	9,842	10,000	400	4.17%
Water & Sewerage	5222.0334	2,485	2,495	3,238	2,500	3,327	4,200	1,700	68.00%
Uniforms For Employees	5222.0337	9,678	6,521	7,527	15,000	9,591	15,000	-	0.00%
Rent	5222.0338	4,200	9,567	16,300	17,400	21,514	28,800	11,400	65.52%
Miscellaneous	5222.0352	1,245	263	72	100	100	-	(100)	-100.00%
Repairs - Autos	5222.0361	16,568	24,563	24,590	10,000	20,000	8,000	(2,000)	-20.00%
Repairs- Building & Grounds	5222.0362	5,192	8,008	7,564	5,000	4,042	5,000	-	0.00%
Repairs-Others	5222.0363	6,186	6,751	1,167	2,500	5,757	2,500	-	0.00%
Operating Lease Expense[2]	5222.0367	-	1,035	1,467	1,554	1,554	1,554	-	0.00%
Software	5222.0466	3,080	-	5,186	-	-	-	-	N/A
Computer Hardware & Peripherals	5222.0468	4,339	546	3,031	-	-	-	-	-
Expendable Equipment[3]	5222.0476	-	3,468	23,176	38,500	26,730	20,000	(18,500)	-48.05%
Operating Expenses Total		**$ 225,630**	**$ 258,871**	**$ 403,473**	**$ 362,209**	**$ 400,653**	**$ 405,915**	**$ 43,706**	**12.07%**
Debt Service - Principal	5222.0477	$ 36,205	$ -	$ -	$ -	$ -	$ -	$ -	-
Debt Service - Interest	5222.0478	1,607	-	-	-	-	-	-	-
Debt Service Total		**$ 37,812**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Emergency Svcs-Ambulance Total		**$ 2,145,208**	**$ 2,131,218**	**$ 2,579,855**	**$ 2,537,933**	**$ 2,576,377**	**$ 2,930,683**	**$ 392,750**	**15.48%**

(1) Staff is on a mandatory work schedule of 48 hours per week resulting in 16 hours overtime per employee per pay period.

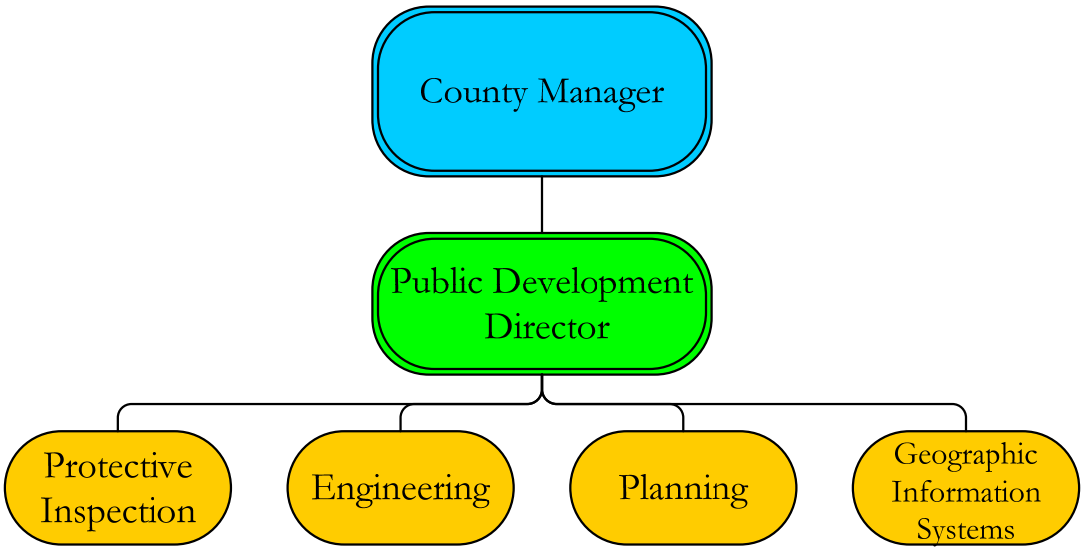
(2) #0367 - Copier at $ 129.50 per month.

(3) #0476 - Splints, Long Spine Boards, Suction Units, IV Pumps, Portable Radios, Mobile Radios for ambulances

PUBLIC DEVELOPMENT DIVISION

MISSION:

In 2005, Planning and Zoning, Protective Inspection, Engineering/Project Management and County Marshal were consolidated into the Public Development Division. This reorganization created one streamline development operation and increased resource and information sharing among the three departments. It also allowed the County to more effectively address its rapid growth. This division operates three different functions presented as three departments and described separately in the following pages.



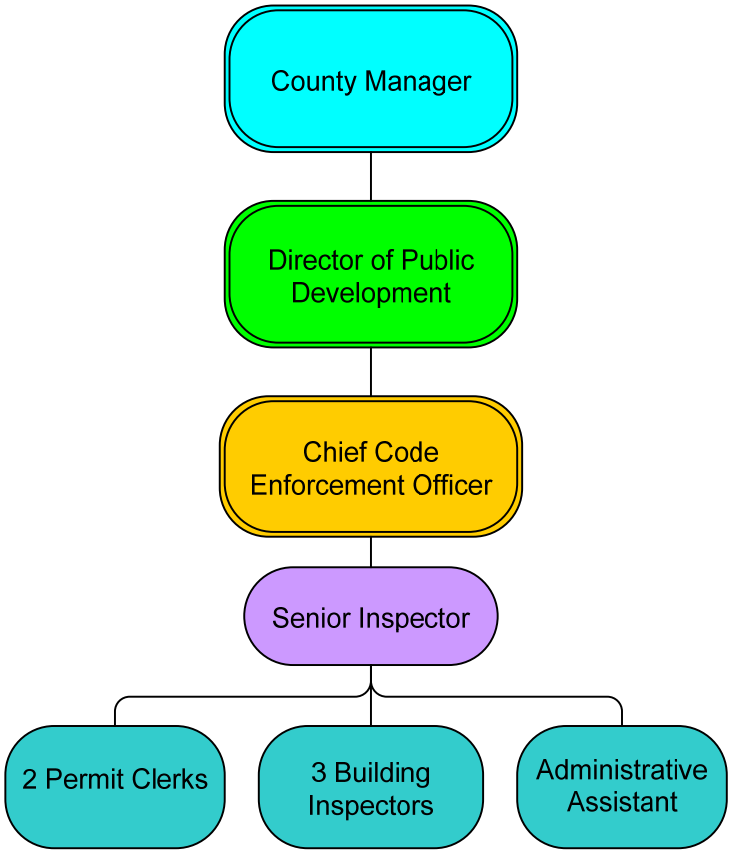
PROTECTIVE INSPECTION

(Building Inspection)

MISSION AND GOALS:

The mission of the Protective Inspection Department is to provide for the administration and enforcement of the construction codes and ordinances adopted by the county and municipalities (when applicable). As such, the division functions shall be construed as securing the beneficial interests of the community which are public safety, health, and general welfare through structural strength, stability, sanitation, adequate light and ventilation, and safety of life and property from fire and other hazards incident to the construction, alteration, repair, removal, demolition, use and occupancy of buildings, structures, or premises. In addition, the Erosion Control Inspectors ensure the proper permitting of land disturbance activities and the proper installation of erosion and sediment control for best management.

NUMBER OF APPROVED POSITIONS: Eleven full-time.



GOALS:

- Review all construction plans and permits for code compliance, issue permits for all projects requiring such permitting, and inspect all construction for compliance with the State of Georgia adopted model codes and the local codes and ordinances of Jackson County.
- Ensure that Certificates of Occupancy, Temporary Certificates of Occupancy, or Certifications of Completion are issued before a structure is occupied.
- Provide construction and development code/regulation instruction and assistance to the local building and development community.
- Inspect all construction sites for compliance with approved plans and county's erosion control ordinance.
- Assist Development Inspections by instructing the public (including builders, developers, and contractors) about installation and maintenance of erosion and control facilities throughout construction.

OBJECTIVES:

- Make required inspections in a timely manner.
- Require all aspects of construction to meet the minimum standards of the adopted codes.
- Provide prompt, professional service by continually educating staff for better job performance.
- Provide courteous answers and educate the public on the important role of building inspections in Jackson County.
- Continue to add certifications for all inspectors, especially fire inspection credentials.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

Growth and revenue are the department's significant issues in FY08. The department's revenue is tied directly to growth in the residential, commercial and industrial areas. If the economy is strong, then the revenues generated through building permits and developments fees will exceed expectations. However, if the economy slows or staggers, then a short fall of revenue will occur due to a decrease in the building and development fees generated.

In contrast, if too rapid growth occurs, then service levels will fall unless adjustments are made on the number of employees. Additionally, if the economic growth declines in the building and development fields, the demand for service would decline. However, the county must maintain a basic level of service without having an excessive employee base. A slight decline in building related permits is anticipated for late FY07 and FY08 due to signs that overbuilding has occurred in the housing market for homes over $250,000. Some estimates are as high as 36 month build out in this sector. Affordable housing issues and lower cost housing is anticipated to increase market share over the next two years.

PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Workload Measures					
Building Permits Issued	834	1,116	1,061	1,061	958
Electrical Permits Issued	1,206	1,149	1,056	1,000	920
HVAC Mechanical Permits Issued	895	873	743	764	670
Plumbing Permits Issued	898	877	750	756	675
Sign Permits Issued	35	32	61	76	69
Mobile Home Pre-inspection	11	10	8	28	22
Mobile Home Permits Issued	52	35	26	28	22
Driveway Permits	788	767	669	740	603
Efficiency Measures					
# of Permits Issued per Building Inspector	1,179	1,619	1,458	1,474	1,313

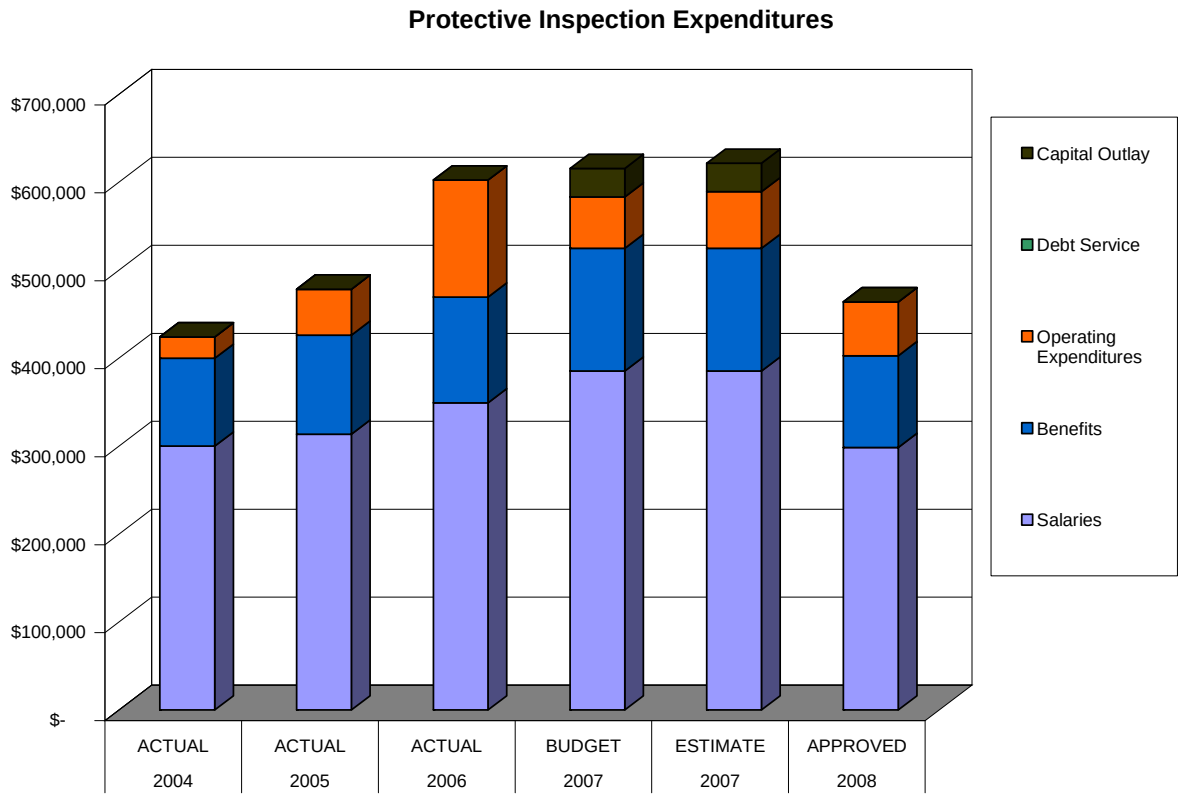
HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL REVUENUES

	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
LICENSES AND PERMITS									
MISCELLANEOUS FEES	4031.5132	$ -	$ 463		$ 75,000	$ 17,756	$ 10,000	$ (65,000)	-86.67%
BUILDING & LAND USE FEES	4031.5189	40,918	39,360		-	-	-	$ -	n/a
BEER & WINE APPLICATION FEES	4031.5190	1,500	1,500	(850)	-	-	-	-	n/a
BUILDING INSPECTION FEES	4031.5191	754,181	879,753	741,410	926,388	580,723	1,141,498	215,110	23.22%
PLANNING AND DEVELOPMENT FEES	4031.5192	35,075	46,639	20,829	-	4,752	-	-	n/a
MOBILE HOME PERMITS	4031.5193	22,956	15,442	536	6,000	-	-	(6,000)	-100.00%
LAND DISTURBANCE ACTIVITY PERMITS	4031.5195	70,333	42,314	-	-	-	-	-	n/a
HOME OCCUPATION PERMITS	4031.5196	9,614	7,000	-	-	-	-	-	n/a
TOTAL LICENSES AND PERMITS		**$ 934,577**	**$ 1,032,471**	**$ 761,925**	**$ 1,007,388**	**$ 603,231**	**$ 1,151,498**	**$ 144,110**	**14.31%**
CHARGES FOR SERVICES									
SEWER TAP FEES	4031.5194	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
TOTAL CHARGES FOR SERVICES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
TOTAL REVENUES PROTECTIVE INSPECTION / PLANNING AND ZONING		**$ 934,577**	**$ 1,032,471**	**$ 761,925**	**$ 1,007,388**	**$ 603,231**	**$ 1,151,498**	**$ 144,110**	**14.31%**

(1) This information has been included for comparison purposes only. Originally, it was included in the General Fund.

REVENUE NOTES:

In August, 2007, the Board of Commissioners approved new fees associated with building inspections. The comprehensive fee schedule is expected to net a 23.22% or $215,110 increase in revenue. The pre-existing fee schedule was outdated and did not effectively cover the multiple inspections required of commercial and industrial developments.



CODE ENFORCEMENT- INSPECTIONS FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 22.54% or $86,851 decrease in salaries primarily due to:
  - 3% retroactive Cost of Living Adjustment given in May, 2007.
  - Staff changes
- 25.24% or $35,181 decrease in benefits primarily due to:
  - Payroll changes or adjustments noted above.
  - Increases in Medicare and FICA that relate to individual salary increases.
- 4.77% or $2,781 increase in operating expenditures primarily due to:
  - 13.91% or $2,505 decrease in fuel and lubricants.
  - $500 decrease in advertising.
  - 62.67% or $1,500 increase in tires and batteries.
  - $1,308 increase in maintenance contracts.
- 75.51% or 295,861 increase in transfers as subsidy due to decline in fees from housing market.
- Total increase of 14.31% or $144,110.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS: **NONE.**

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 21 NAME: SPECIAL REVENUE FUND
DEPT: 31 NAME: PROTECTIVE INSPECTION[1]

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular	5131.0102	$ 298,673	$ 312,543	$ 347,442	$ 385,353	$ 385,353	$ 298,502	$ (86,851)	-22.54%
Salaries - Part Time	5131.0103	-	104	-	-	-	-	-	-
Salaries - Overtime	5131.0104	1,330	785	1,635	-	-	-	-	-
Salaries Total		**$ 300,003**	**$ 313,432**	**$ 349,077**	**$ 385,353**	**$ 385,353**	**$ 298,502**	**$ (86,851)**	**-22.54%**
Unemployment Insurance	5131.0108	$ 2,272	$ 1,817	$ 1,832	$ 1,581	$ 1,581	$ 619	$ (962)	-60.86%
Medicare	5131.0109	4,133	4,298	4,707	5,588	5,588	4,328	(1,260)	-22.55%
FICA	5131.0110	17,670	18,379	20,488	23,892	23,892	18,507	(5,385)	-22.54%
Retirement	5131.0111	15,180	11,739	12,505	19,803	19,803	19,003	(800)	-4.04%
Health Insurance	5131.0112	54,764	70,736	74,608	82,514	82,514	55,440	(27,074)	-32.81%
Workers' Compensation Insurance	5131.0113	5,752	5,705	6,087	6,004	6,004	6,304	300	5.00%
Benefits Total		**$ 99,771**	**$ 112,674**	**$ 120,227**	**$ 139,382**	**$ 139,382**	**$ 104,201**	**$ (35,181)**	**-25.24%**
Personal Services Total		**$ 399,774**	**$ 426,106**	**$ 469,304**	**$ 524,735**	**$ 524,735**	**$ 402,703**	**$ (122,032)**	**-23.26%**
Books & Periodicals	5131.0219	$ 94	$ 423	$ 3,365	$ 1,500	$ 1,500	$ 1,500	$ -	0.00%
UDC Books For Resale	5131.0221	(275)	(650)	-	-	-	-	-	-
Postage	5131.0224	21	13	1	50	50	100	50	100.00%
General Operating Supplies	5131.0225	4,650	9,265	6,406	10,000	10,000	10,000	-	0.00%
Advertisements	5131.0226	198	237	70	-	-	-	-	-
Specialty Supplies	5131.0227	-	-	-	-	-	-	-	-
Fuel & Lubricants	5131.0243	10,054	14,204	19,867	18,005	18,005	15,500	(2,505)	-13.91%
Tires & Batteries	5131.0248	1,126	866	1,946	1,000	1,000	2,500	1,500	150.00%
Travel Expenses	5131.0307	338	228	355	819	819	1,000	181	22.10%
Legal	5131.0308	-	31	-	-	-	-	-	-
Conferences & Training	5131.0309	2,356	4,847	5,376	8,000	8,000	7,464	(536)	-6.70%
Accounting	5131.0314	-	-		-	-		-	-
Auditing	5131.0315	-	-		-	-		-	-
Dues	5131.0318	389	370	485	460	460	700	240	52.17%
Other Professional Fees	5131.0320	(868)	8,518	23,228	8,500	8,500	8,500	-	0.00%
Rewards, Damages, Indemnities	5131.0321	-	-		-	-		-	-
Communications	5131.0326	3,910	4,466	3,979	4,000	4,000	4,000	-	0.00%
Maintenance Contracts	5131.0328	-	1,176	732	-	-	1,308	1,308	n/a
Property & Liability Insurance	5131.0330	702	666	754	995	7,025	1,045	50	5.03%
Uniforms	5131.0337	385	101	197	1,000	1,000	500	(500)	-50.00%
Miscellaneous	5131.0352	52	374	142	-	-	-	-	n/a
Repairs - Autos	5131.0361	1,164	4,533	1,263	2,500	2,500	2,500	-	0.00%
Operating Lease Expense	5131.0367	-	-		-	-		-	-
Software	5131.0466	-	235	500	-	-	-	-	-
Computer Hardware & Peripherals	5131.0468	-	2,384	3,721	-	-	4,500	4,500	n/a
Capital Assets - Autos	5131.0471	-	-	59,287	-	-	-	-	-
Expendable Equipment	5131.0476	-	-	1,367	1,507	1,507	-	(1,507)	n/a
Operating Expenditures Total		**$ 24,296**	**$ 52,287**	**$ 133,041**	**$ 58,336**	**$ 64,366**	**$ 61,117**	**$ 2,781**	**4.77%**
Debt Service - Principal	5131.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Debt Service - Interest	5131.0478	-	-	-	-	-	-	-	-
Debt Service Total		**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	**$ -**	-
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ 32,500**	**$ 32,500**	**$ -**	**$ (32,500)**	**-100.00%**
Transfers Out	**5131.0999**	**$ -**	**$ -**	**$ -**	**$ 391,817**	**$ 391,817**	**$ 687,678**	**$ 295,861**	**75.51%**
Protective Inspection Total		**$ 424,070**	**$ 478,393**	**$ 602,345**	**$ 1,007,388**	**$ 1,013,418**	**$ 1,151,498**	**$ 144,110**	**14.31%**

(1) Prior to 2003, this department was included as part of the General Fund. In 2003, Special Revenue Fund # 21 was established.

PLANNING AND ZONING

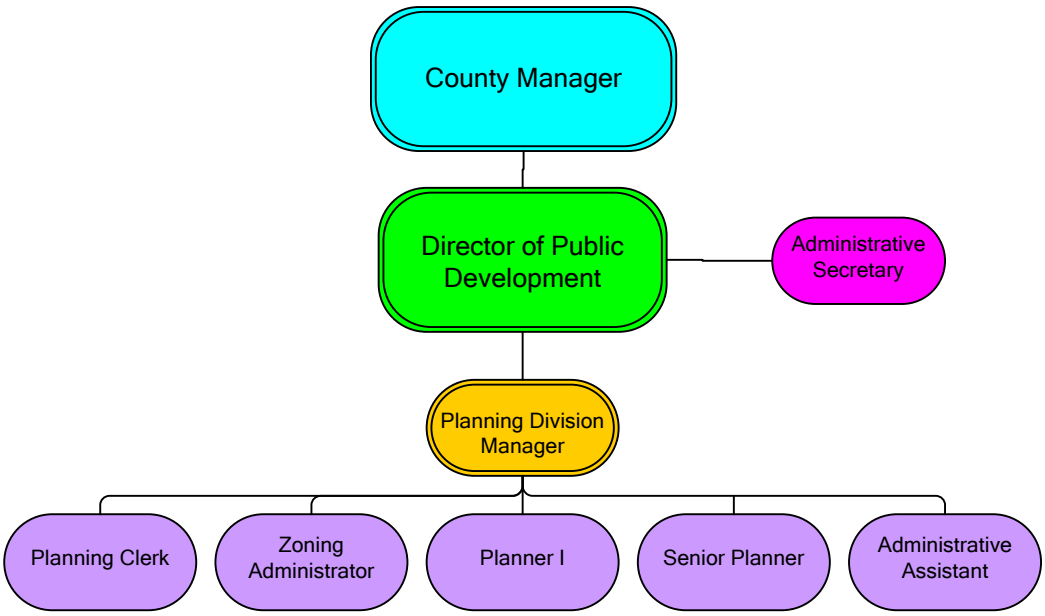
MISSION AND GOALS:

The mission of the Planning and Zoning Division of the Department of Public Development is to provide professional advice and technical expertise to elected officials, appointed boards and commissions, county departments, developers, builders, and citizens and to assist in understanding and addressing key community issues and priorities. The staff strives to promote the sound development of the county through the applications of contemporary planning principles and growth management concepts.

The Planning and Zoning Division is committed to servicing the community by providing an orderly procedure for the planning, zoning, and the development processes that are efficient and sensitive to community needs. The team of professionals and trained staff continuously strive to improve the effectiveness of the department through improved technology, citizen input, customer input, and self evaluation.

Close coordination is maintained with all divisions within the department and with other departments and agencies with in Jackson County and the region.

NUMBER OF APPROVED POSITIONS: Eight full-time.



GOALS:

- Focus on a commitment to long term planning and develop planning initiatives that engage the citizens of Jackson County and encourages them to participate in the planning process.
- Employ planning principals that promote rational, economical and environmentally efficient use of land, to allow Jackson County to grow in a manner consistent with the goals of the county.
- Process all land use applications in a timely and objective manner that is legally defensible while being fair and easy to administer and understand.
- Ensure consistency in the application of regulations for all requests or proposals.
- Keep decision makers informed and provide the most accurate information through the entire decision making process.
- Perform a ten-year update of Comprehensive Plan that utilizes experiences and incorporates wishes and goals of the citizens of Jackson County; a planning process that incorporates Smart Growth principles.

OBJECTIVES:

- Initiate area specific plans, such as historic perseveration, transportation/corridor studies, architectural design guidelines, etc.
- Make better use of staff knowledge and expertise to advise decision makers on sound planning principals.
- Respond in a timely manner to citizen inquires and complaints.
- Improve public relations by informing the citizens and general public of regulations, their rationale, and their overall impact on county development.
- Train and educate staff in all county departments on sections of the UDC applicable to their organization and mission.
- Reduce the number of lawsuits aimed at the County by providing developers, citizens and the BOC with up-to-date, honest, fairly assessed advice and a recommended course of action.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

- **Future Land Use Map – FLUM** - The Planning Division is continually faced with a rigid schedule of Future Land Use Map (FLUM) Amendments, rezoning petitions, variance requests, and project development applications. The total process, from the Land Use Map application is received to final plat for a project, can take up to 12 to 18 months. This process, seen sometimes as cumbersome and wasteful, can be shortened by combining the FLUM with a rezoning application and having them track simultaneously.

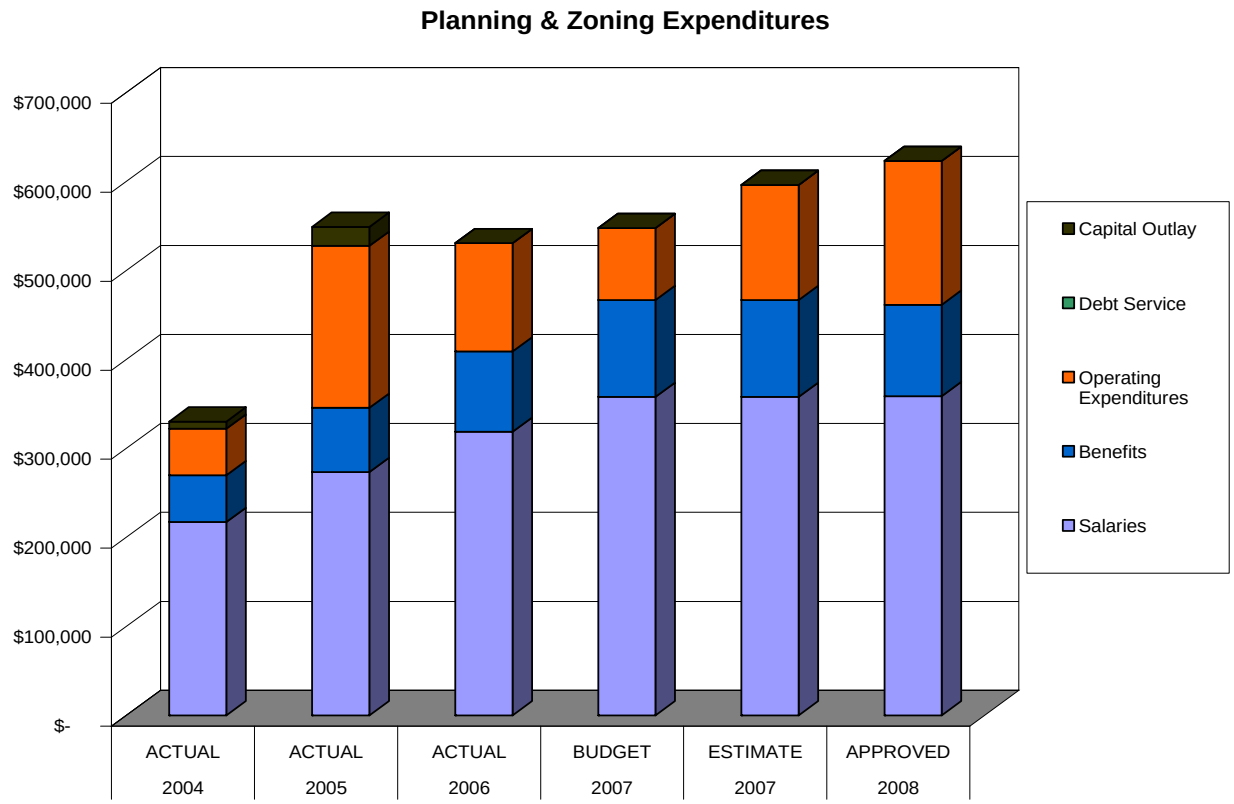
- **Unified Development Code** - In the long term, the lengthened process can aid in the more direct use of the Future Land Use Map and appropriate use of the Unified Development Code. Developers and property owners will tend to move toward areas which are planned and better prepared for the growth, and lessen the impact of urban sprawl.

- **County Growth & Department Funding** - In FY 2007, the division, as well as the entire department, is faced with growth and revenue as significant issues. Revenue for the department is tied directly to growth throughout the county. If the economy begins to strengthen, it is possible that the total revenues generated by the collection of various fees will equal or exceed expenditures. However, if the economy stagnates or slows, in turn the building and development industry will decline also. A decrease in this sector will generate a short-fall in revenues. Certain positions, including the Public Development Director, should be moved to the General Fund.

- **Level of Service** - A balance in the service level must be provided to the customer based on the overall economy. When the economy slows, the demand for services can decrease and adjustments should be made within the department to reflect decreased revenues.

PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Workload Measures					
Zoning Request	101	87	92	100	115
Conditional Use / Special Use Requests	10	9	21	10	15
Zoning Text Amendment Request	-	-	-	-	-
Preliminary Plat Review	18	28	36	45	50
Development Permits Issued	22	35	36	45	50
Final Plat Approvals	27	17	50	65	70
Variance / Appeal Request B.O.A.	27	21	47	20	20
Home Occupation Permits Issued	201	185	158	150	150
Occupational Tax Certificates Issued	1,622	909	1,704	1,800	2,000
Beer / Wine License Issued	4	4	7	9	11
Variance / Appeal Request Administrative	5	10	47	20	20
Future Lane Use Map Amendments	36	51	17	15	20
Efficiency Measures					
# of Licenses Issued per Clerk	811	455	852	900	1,000
# of Zoning Requests, Special Use Requests, and Plat Review per Planner	65	62	82	88	66



HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL REVENUE

	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
LICENSES AND PERMITS									
UDC HARDCOPY & ELECTRONIC	4032.5133	$ 355	$ 250	$ 2,280	$ 1,000	$ -	$ -	(1,000)	-100.00%
MISCELLANEOUS FEES	4032.5132	$ -	-	429	-	21,500	-	-	n/a
COPIES	4032.5134	-	635	1,052	3,000	-		(3,000)	-100.00%
MAPS SALES	4032.5135	-	488	8,401	500	-		(500)	-100.00%
SITE PLAN CONFO	4032.5157			276				-	
E.P.D. FEES	4032.5158	-	12,073	38,051	52,888	-		(52,888)	-100.00%
COMMERCIAL DRIVEWAY PERMIT	4032.5159	-	3,600	11,880	14,640	-		(14,640)	-100.00%
BEER AND WINE APLICATION FEE	4032.5191	-	-	-	-	72		-	n/a
DEVELOPMENT-GRADING	4032.5161	-	-	-	-	-		-	n/a
DEVELOPMENT PERMIT	4032.5162	-	1,963	25,980	-	87,000	85,000	85,000	n/a
PRELIMINARY PLAN REVIEW	4032.5164	-	4,352	28,821	19,800	-	-	(19,800)	-100.00%
DEVELOPMENT - FINAL PLAT	4032.5165	-	2,230	15,470	12,800	-		(12,800)	-100.00%
SOIL & EROSION PLAN REVIEW	4032.5166	-	922	4,705	-	-		-	n/a
RESIDENTIAL REZONING APPLICATION	4032.5170	-	3,900	47,476	47,775	-		(47,775)	-100.00%
COMMERCIAL REZONING APPLICATION	4032.5171	-	2,400	5,850	10,500	-		(10,500)	-100.00%
INDUSTRIAL REZONING APPLICATION	4032.5172	-	900	4,200	2,700	-		(2,700)	-100.00%
VARIANCE/APPEAL TO BOA	4032.5173	-	500	11,700	4,500	-		(4,500)	-100.00%
APPEALS TO BOA	4032.5174	-	750	250	500	-		(500)	-100.00%
ADMINISTRATIVE VARIANCE	4032.5175	-	-	1,400	500	(250)		(500)	-100.00%
SPECIAL USE PERMIT	4032.5176	-	1,400	2,600	7,000	-		(7,000)	-100.00%
ACCESSORY HOUSING FOR FAMILY	4032.5177	-	-	-	500	-		(500)	-100.00%
ZONING CERTIFICATION LETTER	4032.5178	-	89	475	500	-		(500)	-100.00%
MAP AMENDMENTS-RESIDENTIAL APP	4032.5180	-	250	1,750	3,500	-		(3,500)	-100.00%
MAP AMENDMENTS-COMMERCIAL APP	4032.5181	-	-	1,500	2,500	-		(2,500)	-100.00%
MAP AMENDMENTS-INDUSTRIAL APP	4032.5182	-	-	-	250	-		(250)	-100.00%
LOCAL NPDES PERMIT	4032.5163	-	-	-	-	6,700		-	n/a
BEER & WINE LICENSING FEES	4032.5190	-	4,000	2,000	6,000	8,500		(6,000)	-100.00%
PLANNING & DEVELOPMENT FEES	4032.5192	-	-	-	-	37,725	60,000	60,000	n/a
LAND DISTURBANCE ACTIVITY PERMITS	4032.5195	-	-	-	43,800	-		(43,800)	-100.00%
HOME OCCUPATION PERMITS	4032.5196	-	10,828	7,900	10,000	6,820	10,000	-	0.00%
OCCUPATIONAL TAX ADMINISTRATIVE	4032.5197	-	-	60	19,208	32,845	19,208	-	0.00%
ADMINISTRATIVE FEE-SPECIAL TAX DISTRIBUTION	4032.5198	-	-	6,185	1,000	615		(1,000)	-100.00%
TOTAL LICENSES AND PERMITS		**$ 355**	**$ 51,530**	**$ 230,689**	**$ 265,361**	**$ 201,527**	**$ 174,208**	(91,153)	**-34.35%**
CHARGES FOR SERVICES									
HWY124&332 INTERSECTION IMPROVEMENT	4032.5199	$ -	$ 11,550	$ -	$ -	$ -	$ -	-	n/a
TOTAL CHARGES FOR SERVICES		**$ -**	**$ 11,550**	**$ -**	**$ -**	**$ -**	**$ -**	-	**n/a**
TRANSFERS IN	**4032.5998**	**$ -**	**$ -**	**$ -**	**$ 282,463**	**$ 282,463**	**$ 449,113**	166,650	**59.00%**
TOTAL TRANSFERS IN		**$ -**	**$ -**	**$ -**	**$ 282,463**	**$ 282,463**	**$ 449,113**	166,650	**59.00%**
TOTAL REVENUES AND TRANSFERS IN -									
PLANNING & ZONING		**$ 355**	**$ 63,080**	**$ 230,689**	**$ 547,824**	**$ 483,990**	**$ 623,321**	75,497	**13.78%**

(1) Prior to 2006 these revenue accounts were shown in Protective Inspection

PLANNING AND ZONING FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 0.17% or $621 increase in salaries primarily due to:
  - Other payroll change notices or adjustments.
- 5.48% or $5,967 decrease in benefits primarily due to:
  - Payroll changes or adjustments noted above.
  - Increases in Medicare and FICA that relate to salary increases.
- 99.91% or $80,843 increase in operating expenditures primarily due to:
  - 52.94% or $4,500 increase in operating supplies.
  - 148.89% or 33,500 increase in legal.
  - 400% or $40,000 increase in other professional fees for transportation plan outsourcing.
  - 93.36% or $1,405 decrease in maintenance contracts.
- Total increase of 13.78% or $75,497.

ADDITIONAL STAFF REQUESTED: **Two (2) positions:**

- Redeployment of the planning clerk position to a senior planning clerk position.
- Planner I position.

***CAPITAL REQUESTS*:** **NONE.**

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 21 NAME: SPECIAL REVENUE FUND
DEPT: 32 NAME: PLANNING

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular	5132.0102	$ 216,401	$ 270,863	$ 315,883	$ 358,064	$ 358,064	$ 358,685	$ 621	0.17%
Salaries-Part Time	5132.0103	-	755	80	-	-	-	-	-
Salaries - Overtime	5132.0105	896	1,921	2,855	-	-	-	-	-
Salaries Total		**$ 217,297**	**$ 273,539**	**$ 318,818**	**$ 358,064**	**$ 358,064**	**$ 358,685**	**$ 621**	**0.17%**
Unemployment Insurance	5132.0108	$ 1,033	$ 1,278	$ 1,580	$ 1,150	$ 1,150	$ 619	$ (531)	-46.19%
Medicare	5132.0109	2,990	3,764	4,330	5,192	5,192	5,201	9	0.17%
FICA	5132.0110	12,785	16,002	18,513	22,200	22,200	22,238	38	0.17%
Retirement	5132.0111	(523)	9,270	(3,595)	8,762	8,762	2,800	(5,962)	-68.04%
Health Insurance	5132.0112	33,425	39,081	66,753	68,536	68,536	68,866	330	0.48%
Workers' Compensation Insurance	5132.0113	2,889	2,852	2,760	3,002	3,002	3,152	150	5.00%
Benefits Total		**$ 52,599**	**$ 72,247**	**$ 90,341**	**$ 108,842**	**$ 108,842**	**$ 102,875**	**$ (5,967)**	**-5.48%**
Personal Services Total		**$ 269,896**	**$ 345,786**	**$ 409,159**	**$ 466,906**	**$ 466,906**	**$ 461,560**	**$ (5,346)**	**-1.14%**
Books & Periodicals	5132.0219	$ 407	$ 5,299	$ 766	$ 750	$ 750	$ 1,100	$ 350	46.67%
Postage	5132.0224	2,449	1,518	2,153	2,000	2,000	2,000	-	0.00%
General Operating Supplies	5132.0225	709	13,510	11,977	8,500	19,000	13,000	4,500	52.94%
Advertisements	5132.0226	4,925	6,659	9,378	5,500	5,500	5,500	-	0.00%
Specialty Supplies	5132.0227	-	-	-	-	870	-	-	-
Fuel & Lubricants	5132.0243	435	537	1,750	1,500	1,304	1,500	-	0.00%
Tires & Batteries	5132.0248	-	-		-	-		-	-
Relocation Expenditures	5132.0306	-	-		-	-		-	-
Travel Expenses	5132.0307	1,580	3,896	637	1,900	2,000	7,966	6,066	319.26%
Tires and Batteries	5132.0248			3			550		n/a
Legal[1]	5132.0308	10,564	69,604	27,846	22,500	60,600	56,000	33,500	148.89%
Conferences & Training	5132.0309	4,261	2,930	8,365	6,000	6,000	3,400	(2,600)	-43.33%
Witness Fees	5132.0312	-	6,140	-	-	-	-	-	-
Court Reporter Fees	5132.0313	-	1,321	-	-	-	-	-	-
Accounting	5132.0314	-	-	-	-	-	-	-	-
Auditing	5132.0315	-	-	5,823	-	34	-	-	-
Dues	5132.0318	1,212	240	376	1,500	1,500	1,800	300	20.00%
Other Professional Fees[2]	5132.0320	1,631	63,121	18,454	10,000	10,000	50,000	40,000	400.00%
Communications	5132.0326	2,876	3,102	4,303	4,100	2,582	4,100	-	0.00%
Maintenance Contracts	5132.0328	1,560	1,567	1,556	1,505	1,505	100	(1,405)	-93.36%
Property & Liability Insurance	5132.0330	702	665	754	995	995	1,045	50	5.00%
Uniforms	5132.0337	-	255	257	-	-	500	500	n/a
Grant in Aid-Oconee River Soil	5132.0339	-	-	-	4,000	4,000	4,000	-	0.00%
Miscellaneous	5132.0352	31	467	664	-	600	-	-	n/a
Repairs - Autos	5132.0361	5	105	20	500	500	500	-	0.00%
Operating Lease Expense[3]	5132.0367	-	-	2,723	4,668	4,668	4,700	32	0.69%
Software	5132.0466	1,248	-	6,539	5,000	5,000	-	(5,000)	-100.00%
Computer Hardware/Peripherals	5132.0468	17,808	1,112	11,789	-	-	-	-	n/a
Expendable Equipment	5132.0476	-	-	5,443	-	-	4,000	4,000	n/a
Operating Expenditures Total		**$ 52,403**	**$ 182,048**	**$ 121,576**	**$ 80,918**	**$ 129,408**	**$ 161,761**	**$ 80,843**	**99.91%**
Debt Service - Principal	5132.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Debt Service - Interest	5132.0478	-	-	-	-	-	-	-	-
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Capital Outlay		**$ 7,937**	**$ 21,296**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Planning & Zoning Total		**$ 330,236**	**$ 549,130**	**$ 530,735**	**$ 547,824**	**$ 596,314**	**$ 623,321**	**$ 75,497**	**13.78%**

(1) #0308 - Legal increases due to increased necessity from projects.
(2) #0320 - Comprehensive Transportation Plan process, UDC updates, outsourcing of transportation plan
(3) #0367 - Copier lease at $389.00 per month.

ENGINEERING

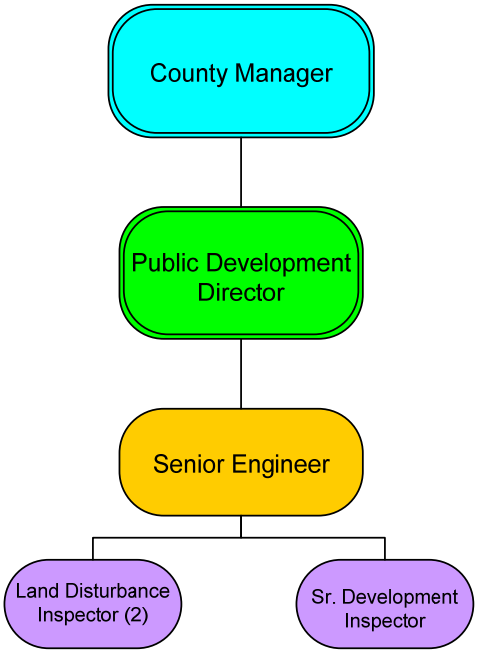
(Includes Erosion & Sediment Control)

MISSION AND GOALS:

The Engineering Department's Mission for 2008 is to continue to improve the quality of developments within Jackson County. The current realignment of the department should allow for a total life cycle control over developments that should provide a higher quality of infrastructure and soils and erosion control.

- Increase soil and erosion awareness within the Development Community.
- Increase soil and erosion awareness within the general community, as well as awareness of agricultural and forestry best management practices.
- Improve initial contact skills.
- Reduce the number of soil and erosion issues that reach litigation through improved enforcement and education.
- Continue to improve the design of developments.

NUMBER OF APPROVED POSITIONS: Four full-time.



OBJECTIVES:

- Host soil and erosion seminar for development community that specifically addresses NPDES requirements.
- Host class on stream classification and delineation for the Development Community.
- Have the ability to train building and development community on Level 1A and 1B soil and erosion classes.
- Talk with newspapers about potentially writing articles on BMP for agricultural and forestry community.
- Additional training for all personnel in soil and erosion that addresses dealing with difficult/combative people and looking for the win-win solution.
- Address changes to the UDC that support better retention pond design and requirements for open space.
- Continue to increase education efforts of soil and erosion staff.

PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
# Of Developments Plan Reviews	140	168	190	140	140
Average Time In # Of Days For Plan Review	15	21	9	12	15
EPD Issues # of Responses	N/A	N/A	N/A	15	10

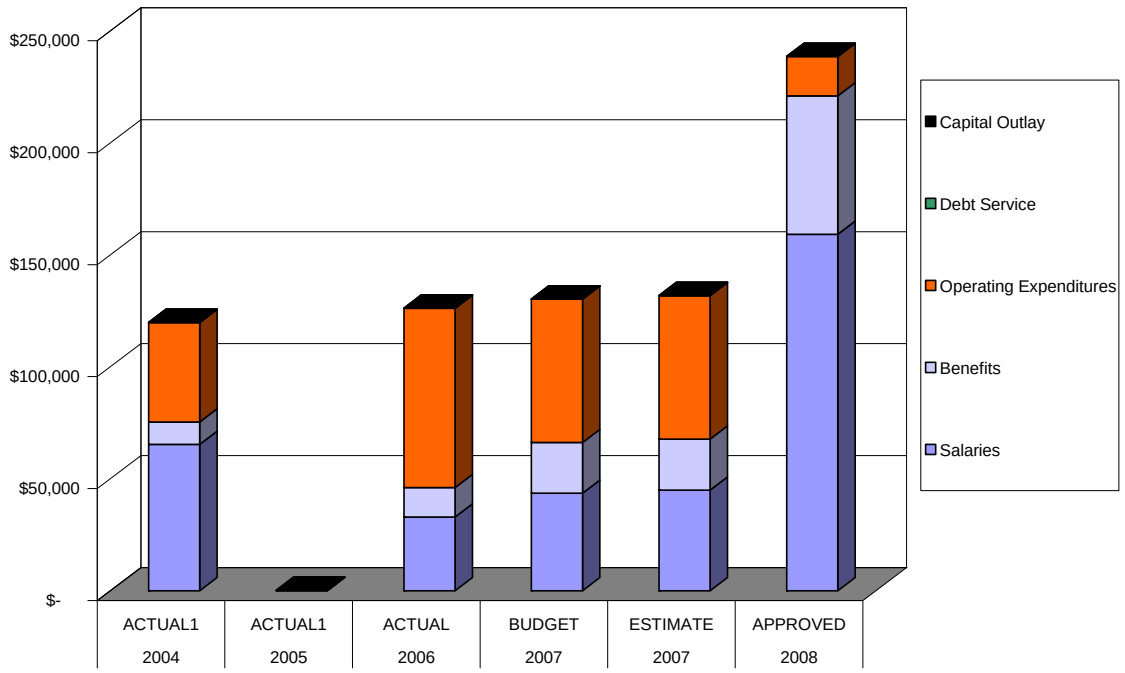
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

- With the EPD issues that are currently facing the County, additional costs should be assumed for all County projects for proper soil and erosion control and management.
- All of the old soil and erosion control litigation should be finalized this year and through training, we will try and mitigate the potential for soil and erosion lawsuits in the future.
- FY07 was positively impacted by reducing the need for external review. If development increases, the need for outside assistance may become necessary.
- With the growing soil and erosion issues within the County, additional soil and erosion control personnel may be needed.

HISTORICAL INFORMATION AND APPROVED DEPARTMENTAL REVENUES

	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
CHARGES FOR SERVICES									
PLAN REVIEW FEES	4027.5130	$ -	$ 28,188	$ 64,898	$ 55,000	$ -	$ -	$ (55,000)	-100.00%
ENGINEERING STANDARDS	4027.5131	-	-	3,500	2,121	-	-	(2,121)	-100.00%
CHARGES FOR SERVICES		**$ -**	**$ 28,188**	**$ 68,398**	**$ 57,121**	**$ -**	**$ -**	**$ (57,121)**	-100.00%
TOTAL TRANSFERS IN	**4027.5998**	**$ -**	**$ -**	**$ -**	**$ 73,105**	**$ 73,105**	**$ 238,565**	**$ 165,460**	226.33%
TOTAL REVENUES									
ENGINEERING / PROJECT MANAGEMENT		**$ -**	**$ 28,188**	**$ 68,398**	**$ 130,226**	**$ 73,105**	**$ 238,565**	**$ 108,339**	83.19%

Engineering Expenditures



ENGINEERING FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 265.91% or $115,677 increase in salaries and benefits primarily due to:
  - Restructuring of staff when within the Public Development Division.
  - 3% retroactive Cost of Living Adjustment given in May, 2007.
  - Implementation of results from the wage and salary study.
- 173.13% or $39,178 increase in benefits primarily due to:
  - Adjustments to salaries.
  - 229.07% or $25,161 increase in health insurance.
- 72.57% or $46,515 decrease in operating expenditures primarily due to:
  - 90.91% or $50,000 decrease in other professional fees due to project completion.
- Total increase of 83.19% or $108,339.

ADDITIONAL STAFF REQUESTED: ***NONE.***

CAPITAL REQUESTS: ***NONE.***

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 21 NAME: SPECIAL REVENUE
DEPT: 27 NAME: ENGINEERING[1]

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL[1]	2005 ACTUAL[1]	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries- Dept. Head	5427.0101	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Salaries - Regular [2]	5427.0102	64,861	-	32,851	43,502	43,502	159,179	115,677	265.91%
Salaries - Part Time	5427.0103	-	-	-	-	-	-	-	-
Salaries - Overtime	5247.0105	476	-	-	-	1,405	-	-	-
Salaries Total		**$ 65,337**	**$ -**	**$ 32,851**	**$ 43,502**	**$ 44,907**	**$ 159,179**	**$ 115,677**	**265.91%**
Unemployment Insurance	5427.0108	$ 558	$ -	$ 144	$ 144	$ 144	$ 309	$ 165	114.86%
Medicare	5427.0109	799	-	445	631	651	2,308	1,677	265.77%
FICA	5427.0110	3,749	-	1,902	2,697	2,784	9,869	7,172	265.93%
Retirement	5427.0111	(257)	-	-	7,753	7,753	12,734	4,981	64.25%
Health Insurance	5427.0112	5,156	-	10,265	10,984	10,984	36,145	25,161	229.07%
Workers' Compensation Insurance	5427.0113	10	-	413	420	420	441	21	5.00%
Benefits Total		**$ 10,015**	**$ -**	**$ 13,169**	**$ 22,629**	**$ 22,736**	**$ 61,807**	**$ 39,178**	**173.13%**
Personal Services Total		**$ 75,352**	**$ -**	**$ 46,020**	**$ 66,131**	**$ 67,643**	**$ 220,985**	**$ 154,854**	**234.16%**
Books and Periodicals	5427.0219	$ 278	$ 162	$ 331	$ 500	$ 500	$ 500	$ -	0.00%
Postage	5427.0224	68	-	4	100	132	50	(50)	-50.00%
General Operating Supplies	5427.0225	2,671	-	4,468	2,500	2,500	2,500	-	0.00%
Advertisements	5427.0226	90	-	-	200	200	200	-	0.00%
Specialty Supplies	5427.0227	-	-	-	-	-	-	-	-
Hardware/Operating Supply	5427.0241	-	-	-	-	-	-	-	-
Fuel & Lubricants	5427.0243	-	-	-	-	-	-	-	-
Pipe	5427.0247	-	-	-	-	-	-	-	-
Tires & Batteries	5427.0248	-	-	-	-	-	-	-	-
Small Tools	5427.0249	-	-	-	-	-	-	-	-
Relocation Expenditures	5427.0306	6,437	-	-	-	-	-	-	-
Travel Expenditures	5427.0307	3,235	-	47	1,000	1,000	3,000	2,000	200.00%
Legal	5427.0308	-	-	-	-	-	-	-	-
Conferences & Training	5427.0309	767	-	576	2,500	2,500	5,000	2,500	100.00%
Landscaping	5427.0310	-	-	-	-	-	-	-	-
Dues	5427.0318	50	-	287	1,000	1,000	-	(1,000)	-100.00%
Other Professional Fees	5427.0320	29,310	-	73,899	55,000	55,000	5,000	(50,000)	-90.91%
Rewards & Damages	5427.0321	-	-	-	-	-	-	-	-
Communications	5427.0326	735	-	15	600	600	600	-	0.00%
Maintenance Contracts	5427.0328	187	-	-			-	-	-
Property & Liability Insurance	5427.0330	383	-	527	695	695	730	35	5.00%
Electricity	5427.0332	-	-	-	-	-	-	-	-
Natural Gas	5427.0333	-	-	-	-	-	-	-	-
Water & Sewerage	5427.0334	-	-	-	-	-	-	-	-
Relocate Savage Road	5427.0333	-	-	-	-	-	-	-	-
Progress Road	5427.0335	-	-	-	-	-	-	-	-
Winter Maintenance	5427.0350	-	-	-	-	-	-	-	-
Miscellaneous	5427.0352	-	-	-	-	-	-	-	-
Repairs - Autos	5427.0361	223	-	-	-	-	-	-	-
Repairs-Buildings & Grounds	5427.0362	-	-	-	-	-	-	-	-
Operating Leases	5427.0367	-	-	-	-	-	-	-	-
Software	5427.0466	-	-	-	-	-	-	-	-
Computer Hardware & Peripherals	5427.0468	-	-	-	-	-	-	-	-
Expendable Equipment	5427.0476	-	-	-	-	-	-	-	-
Operating Expenditures Total		**$ 44,434**	**$ 162**	**$ 80,154**	**$ 64,095**	**$ 64,127**	**$ 17,580**	**$ (46,515)**	**-72.57%**
Debt Service - Principal	5426.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Debt Service - Interest	5426.0478	-	-	-	-	-	-	$ -	-
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Engineering/Project Mgmt. Total		**$ 119,786**	**$ 162**	**$ 126,174**	**$ 130,226**	**$ 131,770**	**$ 238,565**	**$ 108,339**	**83.19%**

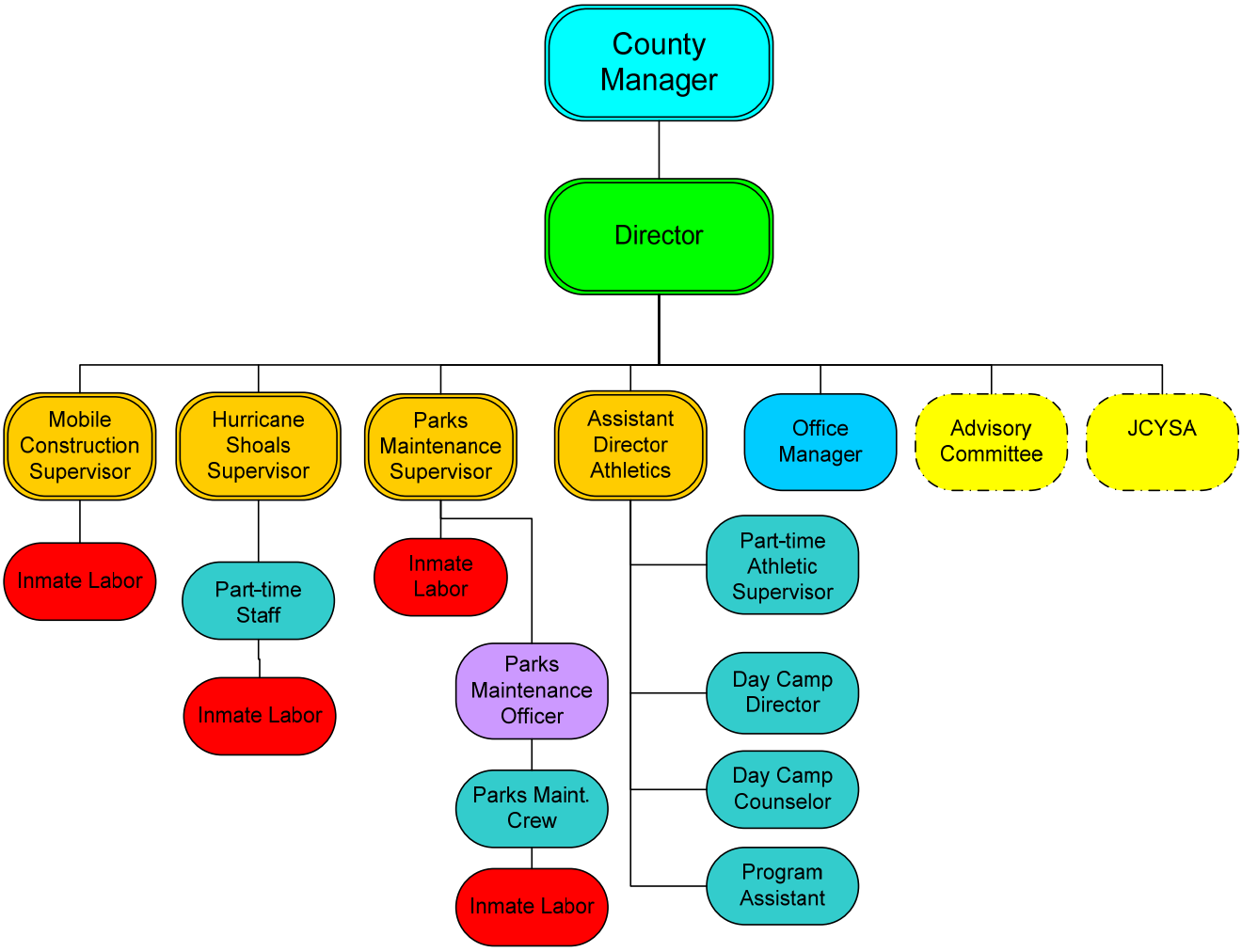
(1) This department was moved from Fund 10 to Special Revenue Fund 21 in 2006.
This information has been provided for comparison purposes only. Originally, it was part of the General Fund.
(2) Moved Soil Erosion & Control Employees from Protective Inspection Department to Engineering

PARKS AND RECREATION

MISSION AND GOALS:

Parks and Recreation strives to provide quality leisure services by using available resources in Jackson County to promote healthy lifestyles, family values, and a sense of community and to ensure that Parks and Recreation facilities are safe, acceptable and well maintained. It also endeavors to employ and retain professionals that are trained and dedicated to promoting the Parks and Recreation services available to the citizens of Jackson County and provide leadership and planning by monitoring trends, evaluating services and facilities and planning for the future.

NUMBER OF APPROVED POSITIONS: Nine full-time and roster of fifteen part-time/seasonal.



GOALS:

- Develop preventive maintenance standards to increase the life span of equipment and facilities.
- Ensure that facilities are inspected at least once per year for safety.
- Integrate SPLOST funded projects into current operations.
- Continue a close working relationship with the Jackson County School System.
- To open East Jackson Park in Nicholson.
- Create a unified delivery system for leisure services that citizens will understand and use.
- Implement user surveys to assess the public's satisfaction with Parks and Recreation services.

OBJECTIVES:

- **Provide Safe, Well Maintained Facilities, Parks, and Grounds**
    - Implement inspection program of facilities.
    - Develop and maintain a service maintenance schedule for all equipment.
    - Develop and use a customer satisfaction survey for each program activity.

- **Provide Recreation Programs and Services for Jackson County Residents**
    - Create and implement a public relations and marketing strategy by June, 2008.
    - Involve all staff in at least one training activity per year.
    - Have at least one intern per year.
    - Add two new Adult Programs and one new Youth Program.
    - Increase overall Youth participation 5% from FY07.
    - Increase Adult participation 2% from FY07.
    - Generate at least $10,000 in rental and tournament fees for Parks and Recreation operation.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

- **Staff** – Increased citizen participation in Park and Recreation functions as well as the opening of East Jackson Park will put a strain on the already overworked staff. The addition of two new staff members in the positions of Athletic Coordinator and Correctional Officer / Maintenance is greatly needed in FY08. A benefits package is needed for current part-time yearly maintenance employees.

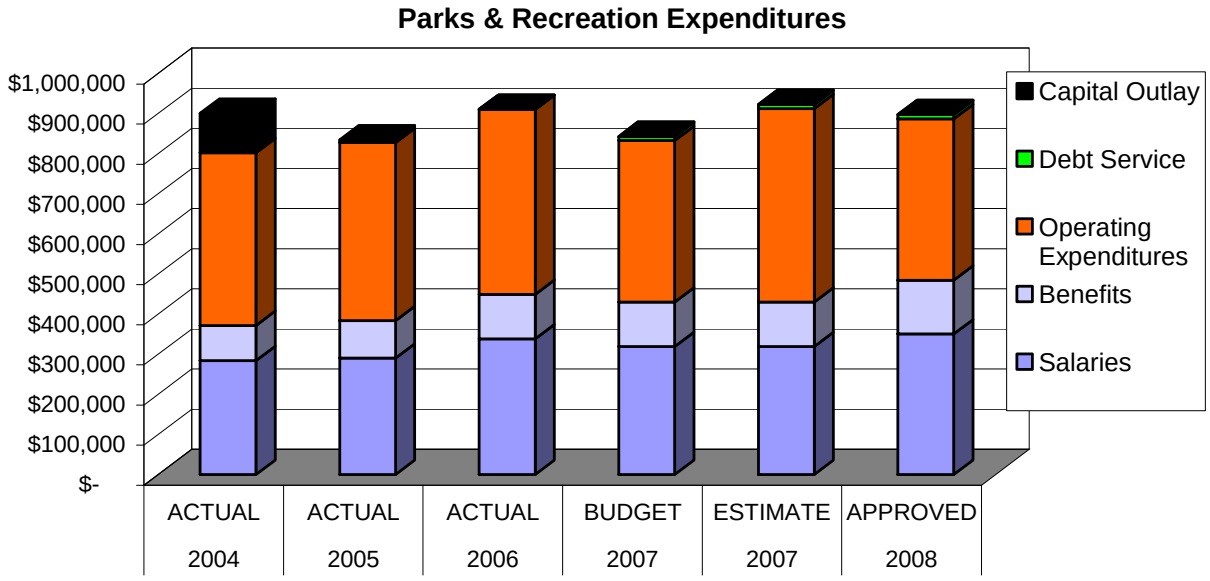
PERFORMANCES MEASURES:

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Spring Youth Sports Programs	1,085	1,029	1,243	1,233	1,300
Spring Adult Sports Programs	189	198	215	220	230
Girls' Summer High School League	84	116	75	75	72
Fall Youth Sports Program	1,150	937	897	1,260	1,300
Fall Adult Sports Program	100	149	108	105	120
Winter Youth Sports Program	530	523	469	630	650
Hurricane Shoals Park Rentals	190	199	217	190	190
Sells Mill Park	10	15	43	15	20
Day Camp & Sports Camp	235	200	60	200	220
TOTAL	3,573	2,137	3,327	3,928	4100

HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL REVENUE

	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
CHARGES FOR SERVICES									
RECREATION DEPARTMENT FEES	4057.5179	194,428	196,897	220,229	215,000	215,000	220,000	5,000	2.33%
SALE OF CONCESSIONS	4057.5181	62,035	54,597	63,797	-	-	70,858	70,858	n/a
INTERGOVERNMENTAL	4058.0000	1,772	5,065	8,480	-	-	-	-	n/a
TOTAL CHARGES FOR SERVICES		**$ 258,235**	**$ 256,559**	**$ 292,506**	**$ 215,000**	**$ 215,000**	**$ 290,858**	**$ 75,858**	35.28%
OTHER FINANCING SOURCES AND TRANSFERS IN									
TRANSFERS IN - RECREATION	4057.5998	593,212	572,273	590,758	627,311	627,311	605,943	(21,368)	-3.41%
PROCEEDS FROM CAPITAL LEASE	4057.5200	79,000	-	28,000	-	-	-	-	n/a
TOTAL OTHER FINANCING SOURCES									
AND TRANSFERS IN		**$ 672,212**	**$ 572,273**	**$ 618,758**	**$ 627,311**	**$ 627,311**	**$ 605,943**	**$ (21,368)**	**-3.41%**
TOTAL REVENUES PARKS AND RECREATION		**$ 930,447**	**$ 828,832**	**$ 911,264**	**$ 842,311**	**$ 842,311**	**$ 896,801**	**$ 54,490**	**6.47%**

(1) This department was moved to a Special Revenue Fund for FY03.



PARKS AND RECREATION FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 9.89% or $31,526 increase in salaries primarily due to:
  - 3% Cost of Living Adjustment given for 2007.
  - Payroll change notices or other salary adjustments.
- 21.00% or $23,239 increase in benefits primarily due to:
  - Increases in Medicare, FICA, and retirement that relate to salary increases.
- 0.07% or $271 decrease in operating expenditures which are largely unchanged from FY 2007.
- Debt service remains largely unchanged.
- Total increase of 6.47% or $54,490.

ADDITIONAL STAFF REQUESTED:

- **Maintenance Supervisor - estimated cost = $40,158 -** This position would be responsible for the maintenance at the new East Jackson Park that opened in 2007. This position would require correctional officer certification.

- **Athletic Coordinator - estimated cost = $45,812 -** This position will assist with the growth in programs and also begin new ones. Current staff for programs is the same as it was 5 years ago while JCPR is growing at the rate of 10% to 15% in most programs. This position has been requested for the last four years. This person would probably be located in East Jackson Park.

CAPITAL REQUESTS: **NONE.**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 22 NAME: SPECIAL REVENUE FUND
DEPT: 57 NAME: PARKS & RECREATION

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular [6]	5657.0102	$ 242,130	$ 219,018	$ 266,108	$ 241,814	$ 241,814	$ 273,340	$ 31,526	13.04%
Salaries - Part Time	5657.0103	12,935	43,802	30,166	42,364	42,364	42,364	-	0.00%
Salaries - Overtime [1]	5657.0105	28,770	26,914	41,832	34,713	34,713	34,713	-	0.00%
Salaries Total		**$ 283,835**	**$ 289,734**	**$ 338,106**	**$ 318,891**	**$ 318,891**	**$ 350,417**	**$ 31,526**	**9.89%**
Unemployment Insurance	5657.0108	$ 2,195	$ 2,152	$ 1,808	$ 1,694	$ 1,694	$ 1,243	$ (451)	-26.63%
Medicare	5657.0109	4,263	3,579	4,563	4,624	4,624	5,081	457	9.88%
FICA	5657.0110	16,117	17,414	19,509	19,771	19,771	21,726	1,955	9.89%
Retirement	5657.0111	9,416	10,532	12,066	7,550	7,550	20,435	12,885	170.66%
Health Insurance	5657.0112	50,088	53,963	67,239	71,011	71,011	79,104	8,093	11.40%
Workers' Compensation Insurance	5657.0113	5,779	5,712	5,905	6,011	6,011	6,312	301	5.00%
Benefits Total		**$ 87,858**	**$ 93,352**	**$ 111,090**	**$ 110,661**	**$ 110,661**	**$ 133,900**	**$ 23,239**	**21.00%**
Personal Services Total		**$ 371,693**	**$ 383,086**	**$ 449,196**	**$ 429,552**	**$ 429,552**	**$ 484,317**	**$ 54,765**	**12.75%**
Intergovernmental	5657.0000	$ 2,087	$ 225	$ 125	$ -	$ -	$ -	$ -	-
Intergovernmental - Bear Creek	5658.0000	5,160	5,401	5,417	7,500	7,500	-	-	0.00%
Books & Periodicals	5657.0219	62	-	-	500	500	500	-	0.00%
Postage	5657.0224	242	340	309	400	400	400	-	0.00%
General Operating Supplies[2]	5657.0225	180,146	185,139	193,186	195,000	195,000	200,000	5,000	2.56%
Advertisements	5657.0226	1,008	-	1,025	250	360	250	-	0.00%
Fuel & Lubricants[2]	5657.0243	14,542	19,085	23,092	23,000	23,000	24,000	1,000	4.35%
Tires & Batteries	5657.0248	2,068	2,563	3,383	2,500	2,500	2,500	-	0.00%
Travel Expenses	5657.0307	5,309	1,985	3,498	1,500	1,500	1,500	-	0.00%
Legal	5657.0308	-	4,043	-	-	313	-	-	-
Conferences & Training	5657.0309	1,525	150	1,763	2,000	2,000	2,000	-	0.00%
Auditing	5657.0315	-	-	653	-	5,177		-	-
Dues	5657.0318	6,604	6,616	6,945	6,600	6,600	7,600	1,000	15.15%
Other Professional Fees	5657.0320	62,949	61,493	65,335	65,000	65,000	65,000	-	0.00%
Rewards, Damages, Indemnifications	5657.0321	1,074	-	-	1,000	1,000	1,000	-	0.00%
Communications	5657.0326	9,138	8,101	5,975	7,000	7,000	7,000	-	0.00%
Maintenance Contracts[3]	5657.0328	-	-	3,410	4,000	4,608	4,000	-	0.00%
Property & Liability Insurance	5657.0330	3,414	3,226	3,476	4,582	4,582	4,811	229	5.00%
Utilities - Electricity[2]	5657.0332	40,350	41,970	38,625	50,000	50,000	50,000	-	0.00%
Natural Gas	5657.0333	1,815	1,441	1,562	1,500	1,500	1,500	-	0.00%
Water & Sewerage[2]	5657.0334	3,875	3,291	4,971	5,000	5,000	5,000	-	0.00%
Concessions	5657.0336	53,413	47,413	53,490	-	73,514	-	-	-
Uniforms	5657.0337	441	1,308	987	1,500	1,500	1,500	-	0.00%
Miscellaneous	5657.0352	609	196	(51)	-	150	-	-	-
Repairs - Road Machinery	5657.0360	10,600	15,677	5,113	6,000	6,000	6,000	-	0.00%
Repairs - Autos	5657.0361	4,539	5,196	3,667	5,000	5,000	5,000	-	0.00%
Repairs - Building & Grounds[2]	5657.0362	7,144	8,762	5,919	8,000	8,000	8,000	-	0.00%
Infrastructure Repairs	5657.0364	-	-	-	-	-	-	-	-
Operating Lease Expense[4]	5657.0367	3,535	4,853	3,281	4,876	4,876	4,876	-	0.00%
Recreation Master Plan	5657.0368	-	-	-	-	-	-	-	-
Software	5657.0466	-	-	-	-	-	-	-	-
Computer Hardware & Peripherals	5657.0468	109	2,793	3,781	-	-	-	-	-
Capital Assets - Autos	5657.0471	-	-	18,000	-	-	-	-	-
Expendable Equipment	5657.0476	7,993	12,699	4,025	-	-	-	-	-
Operating Expenditures Total		**$ 429,751**	**$ 443,966**	**$ 460,957**	**$ 402,708**	**$ 482,580**	**$ 402,437**	**$ (271)**	**-0.07%**
Debt Service - Principal	5657.0477	$ -	$ -	$ -	$ 8,842	$ 8,842	$ 9,377	$ 535	6.05%
Debt Service - Interest	5657.0478	-	-	-	1,209	1,209	670	(539)	-44.58%
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ 10,051**	**$ 10,051**	**$ 10,047**	**$ (4)**	**-0.04%**
Capital Outlay		**$ 98,936**	**$ 6,835**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Parks & Recreation Total		**$ 900,380**	**$ 833,887**	**$ 910,152**	**$ 842,311**	**$ 922,183**	**$ 896,801**	**$ 54,490**	**6.47%**

(1) #0105 - Scheduled overtime = $20,633 and unscheduled overtime = $14,080
(2) #0225, #0243, #0332, #0334 #0362 - These line items will increase due to the opening of East Jackson Park.
(3) #0328 - Fire Ant Management.
(4) #0367 - Copier at $278.00 per month and Meteorlogix annual contract for $1540.00
(6) #0102 - New position added in late 2007 and request for new Athletic Coordinator in 2008.

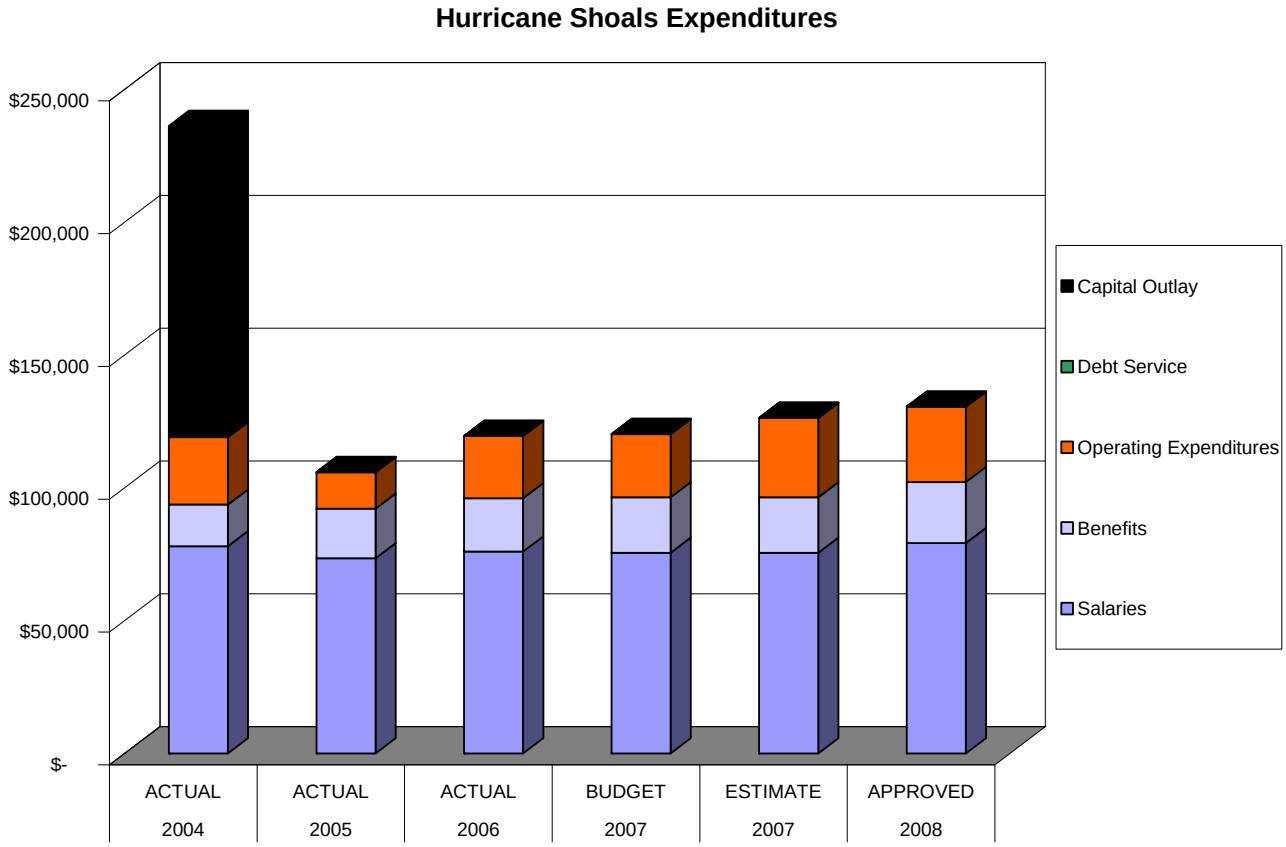
HURRICANE SHOALS PARK

(See Missions and Goals for Park and Recreation)

HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL REVENUES

	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
CHARGES FOR SERVICES									
STATE GRANTS	4032.5177	$ 72,049	$ -	$ -		$ -	$ -	$ -	n/a
RENTALS, HURRICANE SHOALS	4032.5180	9,700	8,225	9,710	9,000	9,000	9,000	-	0.00%
TOTAL CHARGES FOR SERVICES		**$ 81,749**	**$ 8,225**	**$ 9,710**	**$ 9,000**	**$ 9,000**	**$ 9,000**	**$ -**	**0.00%**
OTHER FINANCING SOURCES									
AND TRANSFERS IN									
SALE OF COUNTY PROPERTY	4032.5171	$ -	$ 3,629	$ -	$ -	$ -	$ -	$ -	n/a
TRANSFERS IN - HURRICANE SHOALS	4032.5998	121,414	99,106	108,668	111,204	111,204	121,539	10,335	9.29%
TOTAL OTHER FINANCING SOURCES									
AND TRANSFERS IN		**$ 121,414**	**$ 102,735**	**$ 108,668**	**$ 111,204**	**$ 111,204**	**$ 121,539**	**$ 10,335**	**9.29%**
TOTAL REVENUES HURRICANE SHOALS		**$ 203,163**	**$ 110,960**	**$ 118,378**	**$ 120,204**	**$ 120,204**	**$ 130,539**	**$ 10,335**	**8.60%**

(1) This department was moved to a Special Revenue Fund for FY03.



HURRICANE SHOALS FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 4.87% or $3,679 increase in salaries primarily due to:
    - 3% Cost of Living Adjustment given in May, 2007.
- 10.26%% or $2,134 increase in benefits primarily due to:
    - Increases in Medicare and FICA that relate to salary increases.
- 18.96% or $4,523 increase in operating expenditures primarily due to:
    - 116.67% or $700 increase in communications.
    - 77.14% or $2,700 increase in electricity.
- Total increase of 8.60% or $10,335.

ADDITIONAL STAFF REQUESTED:

Benefits Package for one Correctional Officer**.** Estimated $10,000 per year.

CAPITAL REQUESTS: **NONE.**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 22 NAME: SPECIAL REVENUE FUND
DEPT: 32 NAME: HURRICANE SHOALS

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular	5632.0102	$ 12,023	$ 24,697	$ 35,457	$ 32,492	$ 32,492	$ 36,171	$ 3,679	11.32%
Salaries - Part Time	5632.0103	48,972	42,149	31,951	37,230	37,230	37,230	-	0.00%
Salaries - Overtime	5632.0105	16,962	6,621	8,587	5,834	5,834	5,834	-	0.00%
Salaries Total		**$ 77,957**	**$ 73,467**	**$ 75,995**	**$ 75,556**	**$ 75,556**	**$ 79,235**	**$ 3,679**	**4.87%**
Unemployment Insurance	5632.0108	$ 685	$ 757	$ 635	$ 749	$ 749	$ 464	$ (285)	-38.04%
Medicare	5632.0109	1,088	1,021	1,052	1,096	1,096	1,149	53	4.84%
FICA	5632.0110	4,653	4,367	4,551	4,684	4,684	4,913	229	4.89%
Retirement	5632.0111	-	1,601	1,623	1,859	1,859	2,814	955	51.37%
Health Insurance	5632.0112	7,805	9,440	10,687	10,915	10,915	12,022	1,107	10.14%
Workers' Compensation Insurance	5632.0113	1,444	1,420	1,468	1,494	1,494	1,569	75	5.00%
Benefits Total		**$ 15,675**	**$ 18,606**	**$ 20,016**	**$ 20,797**	**$ 20,797**	**$ 22,931**	**$ 2,134**	**10.26%**
Personal Services Total		**$ 93,632**	**$ 92,073**	**$ 96,011**	**$ 96,353**	**$ 96,353**	**$ 102,166**	**$ 5,813**	**6.03%**
Postage	5632.0224	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
General Operating Supplies	5632.0225	8,457	4,181	5,215	10,000	10,000	10,000	-	0.00%
Advertisements	5632.0226	-	-	280	-	-	-	-	-
Fuel & Lubricants	5632.0243	72	2	-	500	500	500	-	0.00%
Tires & Batteries	5632.0248	53	3	-	100	100	100	-	0.00%
Travel Expenses	5632.0307	-	-	-	-	-	-	-	-
Legal	5632.0308	-	-	-	-	-	-	-	-
Conferences & Training	5632.0309	-	-	-	-	-	-	-	-
Accounting	5632.0314	-	-	-	-	-	-	-	-
Auditing	5632.0315	-	-	-	-	-	-	-	-
Dues	5632.0318	-	-	-	-	-	-	-	-
Other Professional Fees	5632.0320	49	51	-	-	360	-	-	-
Communications	5632.0326	-	-	312	600	1,260	1,300	700	116.67%
Maintenance Contracts	5632.0328	-	-	-	-	-	-	-	-
Property & Liability Insurance	5632.0330	1,825	1,725	1,859	2,451	2,451	2,574	123	5.00%
Electricity	5632.0332	3,028	3,365	4,112	3,500	6,000	6,200	2,700	77.14%
Natural Gas[1]	5632.0333	-	-	-	200	200	200	-	0.00%
Water & Sewerage	5632.0334	582	141	293	1,000	1,485	2,000	1,000	100.00%
Uniforms	5632.0337	-	451	108	1,000	1,000	1,000	-	0.00%
Miscellaneous	5632.0352	12	-	3	-	-	-	-	-
Repairs - Machinery	5632.0360	117	236	-	500	500	500	-	0.00%
Repairs - Autos	5632.0361	328	40	53	500	500	500	-	0.00%
Repairs - Buildings & Ground	5632.0362	402	3,145	-	3,500	3,500	3,500	-	0.00%
Covered Bridge Project	5632.0363	-	-	-	-	-	-	-	-
Infrastructure Repairs	5632.0364	941	491	-	-	-	-	-	-
Operating Lease Expense	5632.0367	-	-	-	-	-	-	-	-
Property Tax Expense	5632.0384	281	-	-	-	-	-	-	-
Software	5632.0466	-	-	-	-	-	-	-	-
Computer Hardware & Peripherals	5632.0468	-	-	-	-	-	-	-	-
Nonstructural Improvements	5632.0474	9,245	-	-	-	-	-	-	-
Capital Assets - Others	56320473	-	-	6,750	-	-		-	-
Expendable Equipment	5632.0476	-	-	4,498	-	2,144	-	-	-
Operating Expenditures Total		**$ 25,392**	**$ 13,831**	**$ 23,483**	**$ 23,851**	**$ 30,000**	**$ 28,374**	**$ 4,523**	**18.96%**
Debt Service - Principal	5632.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Debt Service - Interest	5632.0478	-	-	-	-	-	-	-	-
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Capital Outlay		**$ 117,197**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Hurricane Shoals Total		**$ 236,221**	**$ 105,904**	**$ 119,494**	**$ 120,204**	**$ 126,353**	**$ 130,539**	**$ 10,335**	**8.60%**

(1) #0333 - Propane tank at house old Warden's residence and conference center.

KEEP JACKSON COUNTY BEAUTIFUL

MISSION AND GOALS:

Empower citizenry to take greater responsibility for enhancing their community by focusing on environmental issues in concert with the wise management of growth for Jackson County. It also strives to promote public interest and change public attitude in the general improvement of the environment and to initiate, plan, direct, and coordinate programs of litter control as suggested by Keep America Beautiful.

NUMBER OF APPROVED POSITIONS: One full-time Director.

GOALS:

- Promote public interest and change public attitude in the general improvement of the environment and to initiate, plan, direct, and coordinate programs of litter control as suggested by Keep America Beautiful.
- Educate Jackson County citizens and aid in the sustained reduction of litter, beautification, and improved waste handling practices within Jackson County.
- Review and recommend rules and regulations related to Jackson County ordinances which will enable Jackson County to meet state and federal guidelines through recycling and show a reduction of litter in required litter surveys and paperwork.
- Encourage stricter code enforcement and implementation of a Litter Hotline.
- Periodically measure litter accumulation in Jackson County.

OBJECTIVES:

- By December 31, 2008, Jackson County's Adopt-A-Road program will grow by at least 25 organizations/families.
- By December 31, 2008, a presentation will be given, to each elementary school in Jackson County, regarding litter prevention, recycling, and beautification. This program will also expand to Jackson County Middle and High Schools.
- A KJCB Youth Board will be implemented and the KJCB Board of Directors will expand to 18.
- By December 2008, a recycling drop-off center will either be under discussion or construction completed for educational purposes.
- Programs will expand to include 500 volunteers in the Great American Cleanup, Rivers Alive, etc.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

- **Jackson County Growth:** With more people moving into Jackson County everyday, the need for curbside recycling is expanding and the need for a single stream recycling center has increased due, not only to growth, but also a shortage of Northeast Georgia Landfill Space. This recycling center will need to house an attached classroom for environmental education. A grant will be available through the Department of Community Affairs.
- **Litter and Solid Waste Reduction:** Keep Jackson County Beautiful's mission is to teach others about litter reduction, solid waste reduction and other environmental issues. Before year's end, the KJCB director will be certified to facilitate Project Learning Tree, Project Wet and Project Wild learning opportunities for teachers in Jackson County, Commerce and Jefferson City School Systems. This certification further the goals of the program when teachers take these lessons into the classroom, as well as development of a mobile classroom and train volunteers.

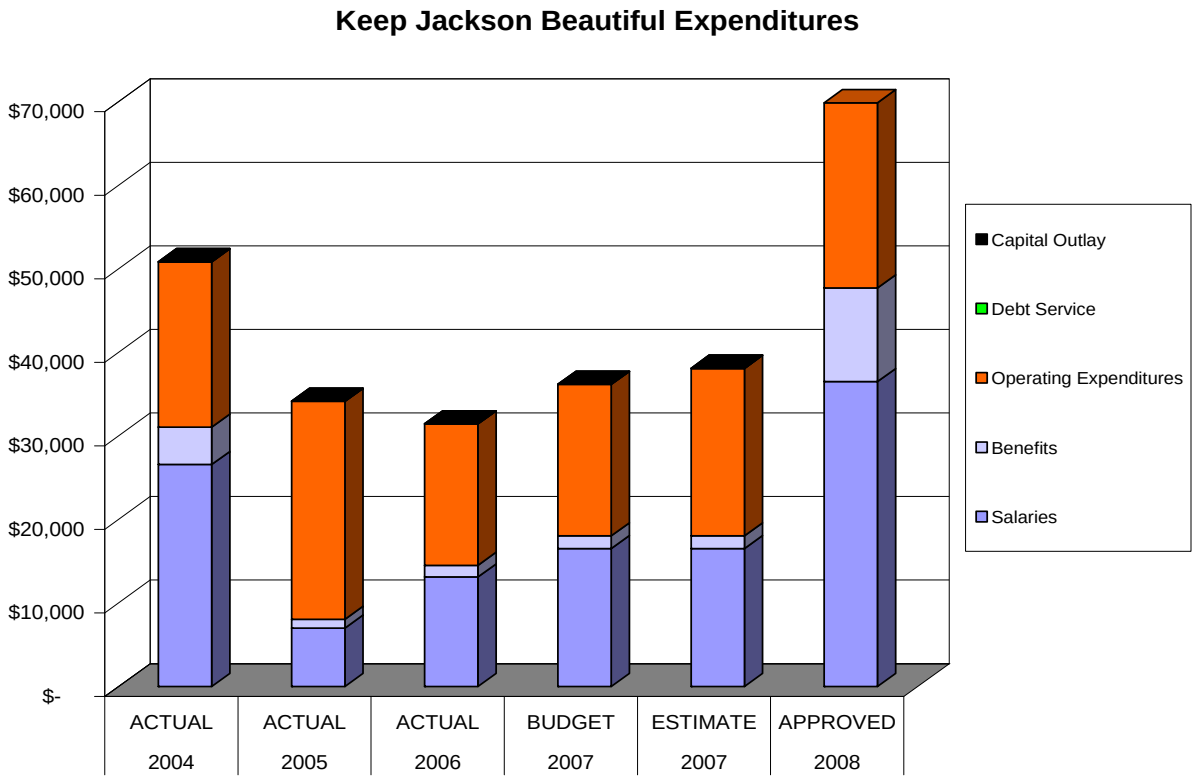
- **Managing Monthly and Annual Campaigns:** Adopt-A-Highway, Adopt-A-Campus, Great American Cleanup, Georgia Clean Community Challenge, Rivers Alive, America Recycles Day and Bring One for the Chipper to include event organization, volunteer management, public information management and day of event organization. More outreach programs are needed and will be organized as times allows, such as Unite Way Day of Service, Hands on Jackson, Courthouse Daylilies, etc., but with those programs come duties to include developing budgets, maintaining and monitoring various forms and reports and more public relations activities to inform the general public of the events.
- **Advertising, Promotional Items and Public Relations costs are climbing:** Distributing thousands of litter bags with pencils, pens and other items, as well as brochures, is a must in this program annually. In the future and with the development of the program, sponsors will be sought to help with these costs, but at this time, the sponsor base has not been accumulated. A fundraising event will be undertaken in next year.

PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Beautification					
Number of Flowers Planted	N/A	918	918	2,500	3,500
Community Involvement					
Number of Sponsors	N/A	36	36	40	60
Event Volunteers	40	80	350	400	600
Litter Prevention					
Miles of Roads Cleaned	N/A	75	250	250	300
Litter Survey Reduction	N/A	N/A	9	8	6
Media/Public Awareness					
Distribution of Literature/Person	N/A	10,000	10,000	9,000	15,000
Participation in Community Events/Festivals	2	1	6	8	16
Presentations to Clubs, Groups	1	10	12	14	20
Waste Reduction					
Recycling Events	2	2	4	5	10

HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL REVENUE

	Number	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
OTHER FINANCING SOURCES AND TRANSFERS IN									
LANDFILL CHARGES	4036.5193	$ 19,452	$ 26,890	$ 27,292	$ 36,184	$ 36,184	$ 42,157	$ 5,973	16.51%
DONATIONS	4044.5132	-	2,489	700		-	-	-	n/a
CHARGES FOR SERVICES	4044.5193	-	-	15		-	-	-	n/a
KEEP JACKSON BEAUTIFUL TRANSFERS IN	4044.5998	21,000	27,655	395		-	27,733	27,733.00	n/a
TOTAL OTHER FINANCING SOURCES AND TRANSFERS IN		**$ 40,452**	**$ 57,034**	**$ 28,402**	**$ 36,184**	**$ 36,184**	**$ 69,890**	**$ 33,706**	93.15%
TOTAL REVENUES- KEEP JACKSON BEAUTIFUL		**$ 40,452**	**$ 57,034**	**$ 28,402**	**$ 36,184**	**$ 36,184**	**$ 69,890**	**$ 33,706**	93.15%



***KEEP JACKSON COUNTY BEAUTIFUL FY08 BUDGET HIGHLIGHTS*:**

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 120.86% or $19,974 increase in salaries primarily due to:
  - 3% Cost of Living Adjustment given in May, 2007.
  - Making a position full time.
- 641.88% or $9,712 increase in benefits primarily due to:
  - Increases in Medicare and FICA that relate to salary increases.
- 22.15% or $4,020 increase in operating expenditures primarily due to:
  - 25.00% or $2,000 increase in supplies.
  - 55.56% or $1,000 increase in Travel Expenses.
- Total increase of 93.15% or $33,706.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS: **NONE.**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 24 NAME: SPECIAL REVENUE FUND
DEPT: 44 NAME: KEEP JACKSON BEAUTIFUL [1]

OBJECT OF EXPENDITURE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Salaries - Regular [2]	5544.0102	$ 26,581	$ 6,782	$ 2,999	$ -	$ -	$ 36,500	$ 36,500	-
Salaries - Part Time	5544.0103	-	-	10,082	16,526	16,526	-	(16,526)	-100.00%
Salaries - Overtime	5544.0105	-	220	44	-	-	-	-	-
Salaries Total		**$ 26,581**	**$ 7,002**	**$ 13,125**	**$ 16,526**	**$ 16,526**	**$ 36,500**	**$ 19,974**	**120.86%**
Unemployment Insurance	5544.0108	$ 207	$ -	$ 149	$ 143	$ 143	$ 77	$ (66)	-45.91%
Medicare	5544.0109	385	102	189	240	240	529	289	120.42%
FICA	5544.0110	1,648	434	806	1,025	1,025	2,263	1,238	120.78%
Retirement	5544.0111	-	319	137	-	-	2,228	2,228	-
Health Insurance	5544.0112	2,230	-	-	-	-	6,017	6,017	-
Workers' Compensation Insurance	5544.0113	5	200	103	105	105	110	5	5.00%
Benefits Total		**$ 4,475**	**$ 1,055**	**$ 1,384**	**$ 1,513**	**$ 1,513**	**$ 11,225**	**$ 9,712**	**641.88%**
Personal Services Total		**$ 31,056**	**$ 8,057**	**$ 14,509**	**$ 18,039**	**$ 18,039**	**$ 47,725**	**$ 29,686**	**164.56%**
Books & Periodicals	5544.0219	$ -	$ -	$ 65.00	$ 100.00	$ 100.00	$ 100.00	$ -	0.00%
Postage	5544.0224	116	885	251	100	100	100	-	0.00%
General Operating Supplies	5544.0225	8,554	19,172	9,189	8,000	8,000	10,000	2,000	25.00%
Advertisements	5544.0226	2,642	3,275	2,537	3,400	3,400	4,000	600	17.65%
Fuel & Lubricants	5544.0243	-	-	-	-	-	-	-	-
Tires & Batteries	5544.0248	-	-	-	-	-	-	-	-
Travel Expenses	5544.0307	1,662	1,172	2,294	1,800	3,463	2,800	1,000	55.56%
Legal	5544.0308	-	-	-	-	-	-	-	-
Conferences & Training	5544.0309	3,538	1,341	1,986	4,000	4,000	3,500	(500)	-12.50%
Dues	5544.0318	135	250	225	325	325	865	540	166.15%
Other Professional Fees	5544.0320	-	-	-	-	-	-	-	-
Rewards, Damages, Indemnifications	5544.0321	-	-	-	-	-	-	-	-
Communications	5544.0326	529	-	337	420	665	800	380	90.48%
Maintenance Contracts	5544.0328	-	-	-	-	-	-	-	-
Property & Liability Insurance	5544.0330	-	-	-	-	-	-	-	-
Utilities - Electricity	5544.0332	-	-	-	-	-	-	-	-
Natural Gas	5544.0333	-	-	-	-	-	-	-	-
Water & Sewerage	5544.0334	-	-	-	-	-	-	-	-
Miscellaneous	5544.0352	1,284	-	51			-	-	-
Repairs - Autos	5544.0361	-	-	-	-	-	-	-	-
Repairs - Building & Grounds	5544.0362	-	-	-	-	-	-	-	-
Operating Lease Expense	5544.0367	-	-	-	-	-	-	-	-
Software	5544.0466	-	-	-	-	-	-	-	-
Computer Hardware & Peripherals	5544.0468	670	-	-	-	-	-	-	-
Expendable Equipment	5544.0476	668	-	-	-	-	-	-	-
Operating Expenditures Total		**$ 19,798**	**$ 26,095**	**$ 16,935**	**$ 18,145**	**$ 20,053**	**$ 22,165**	**$ 4,020**	**22.15%**
Debt Service - Principal	5657.0477	$ -	$ -	$ -	$ -	$ -		$ -	-
Debt Service - Interest	5657.0478	-	-	-	-	-		-	-
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	**-**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	**-**
Keep Jackson Beautiful Total		**$ 50,854**	**$ 34,152**	**$ 31,444**	**$ 36,184**	**$ 38,092**	**$ 69,890**	**$ 33,706**	**93.15%**

(1) Prior to 2003, this department was included as part of the General Fund. In 2003, Special Revenue Fund # 24 was established.
(2) In 2007 this position was changed to full-time status (35 hr with benefits)

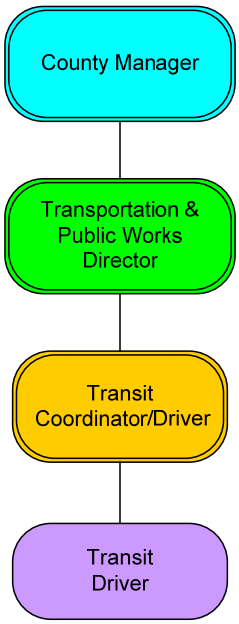
TRANSPORT

(This information is for historical purposes only. Transport was moved to the General Fund in 2004.)

MISSION:

The mission of the Jackson County Transport System is to provide a low cost transportation alternative to the citizens of Jackson County.

NUMBER OF APPROVED POSITIONS: Two full-time



GOALS:

- Provide and serve persons with most critical needs for access and mobility, especially those without alternatives.
- To provide safe transportation for customers and safe working conditions for employees.
- Ensure clean, well-maintained vehicles are available for all scheduled trips.
- Achieve a high level of rider satisfaction, recognizing that there are significant differences in client needs, population density, and trip characteristics, which will affect usage.
- Maximize fare revenue, while keeping prices low enough to encourage ridership.
- Limit the increasing cost of providing service.
- Increase community awareness and encourage use of available transit service.
- Address economic development through employment trips, services to support local employment sites, new ones, etc.
- Coordinate policies at local and state level through state coordination.
- Set up a fixed route service by placing points throughout the county in order to provide more services to the citizens of Jackson County.

OBJECTIVES:

- Increase ridership by 20%.
- Achieve 98% customer satisfaction.
- Reduce General Fund subsidy to less than 10%.
- Reduce the cost per rider by ten percent 10%.
- Increase information brochure distribution by 15%.
- Support economic development.
- Increase awareness to local businesses of potential services.
- Create an advertising campaign to encourage ridership in targeted areas.
- Create a working schedule to accommodate the transportation needs of the citizens.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08: ***NONE***

PERFORMANCE MEASURES: (See General Fund Departmental Summaries)

BUDGET HIGHLIGHTS:

This department was moved to the General Fund in 2004.

ADDITIONAL STAFF REQUESTED: One (1) substitute bus driver.

CAPITAL REQUESTS: **NONE.**

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - REVENUES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 60 NAME: RURAL TRANSPORTATION
DEPT: 71 NAME: JACKSON COUNTY TRANSPORT[1]

	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 REQUEST	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
REVENUE SOURCE										
Fares	4071.5132	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	n/a
Federal Grants	4071.5178	-	-	-	-	-	-	-	-	n/a
State Grants	4071.5175	-	-	-	-	-	-	-	-	n/a
Transfers In - From General Fund	4071.5998	(3,432)	-	-	-	-	-	-	-	n/a
Total Revenues Transport		**$ (3,432)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-	**n/a**
OBJECT OF EXPENDITURE										
Salaries - Regular	5171.0102	-	-	-	-	-	-	-	-	n/a
Salaries - Part Time	5171.0103	-	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5171.0105	-	-	-	-	-	-	-	-	n/a
Salaries Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-	**n/a**
Unemployment Insurance	5171.0108	-	-	-	-	-	-			n/a
Medicare	5171.0109	-	-	-	-	-	-	-	-	n/a
FICA	5171.0110	-	-	-	-	-	-	-	-	n/a
Retirement	5171.0111	-	-	-	-	-	-	-	-	n/a
Health Insurance	5171.0112	-	-	-	-	-	-	-	-	n/a
Workers' Compensation Insurance	5171.0113	-	-	-	-	-	-	-	-	n/a
Benefits Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-	**n/a**
Personal Services Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-	**n/a**
Books & Periodicals	5171.0219	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	n/a
Postage	5171.0224	-	-	-	-	-	-	-	-	n/a
General Operating Supplies	5171.0225	-	-	-	-	-	-	-	-	n/a
Advertisements	5171.0226	-	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5171.0243	-	-	-	-	-	-	-	-	n/a
Tires & Batteries	5171.0248	-	-	-	-	-	-	-	-	n/a
Travel Expenses	5171.0307	-	-	-	-	-	-	-	-	n/a
Conferences & Training	5171.0309	-	-	-	-	-	-	-	-	n/a
Auditing	5171.0315	-	-	-	-	-	-	-	-	n/a
Other Professional Fees	5171.0320	-	-	-	-	-	-	-	-	n/a
Communications	5171.0326	-	-	-	-	-	-	-	-	n/a
Repairs - Office Equipment	5171.0328	-	-	-	-	-	-	-	-	n/a
Marketing	5171.0329	-	-	-	-	-	-	-	-	n/a
Property & Liability Insurance	5171.0330	-	-	-	-	-	-	-	-	n/a
Uniforms	5171.0337	-	-	-	-	-	-	-	-	n/a
Miscellaneous	5171.0352	-	-	-	-	-	-	-	-	n/a
Repairs - Automobiles	5171.0361	-	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**	**n/a**
Capital Assets - Automobiles	5171.0471	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	**n/a**
Capital Outlay Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**n/a**
Transport Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**n/a**

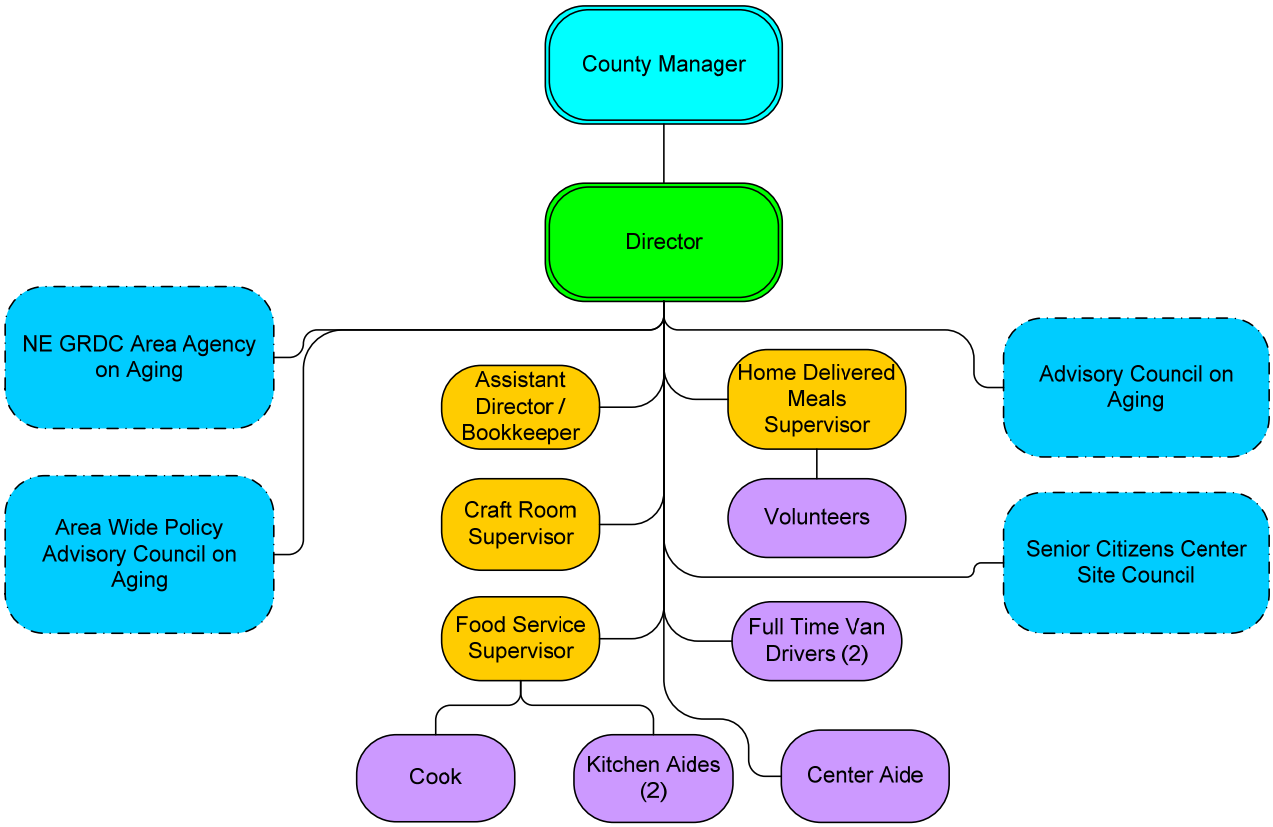
(1) This department was moved from Special Revenue Fund 60 to General Fund 10 in 2004. This information is for historical purposes only.

SENIOR CENTER

MISSION AND GOALS:

The Jackson County Senior Center was opened in 1975. Since the beginning, the program has strived to reach the frail, elderly, isolated, and handicapped: help the Elderly that are sixty years and older maintain their dignity in their own homes; inform the Senior Citizens of Services and Resources available to them – such as Mental Health, County Health Department, Department of Family and Children's Services, Food Stamps, SSI, Social Security, Medicaid, Medicare, Community Care, Home Health Care, etc. The program provides Nutrition and Exercise Programs, friendly visits and telephone reassurance. The Jackson County Aging Program will work toward reaching these goals by Outreach, Rerouting of Vans, Recruiting of Volunteers (Community and Senior Citizens) and organizing car pools, sending out flyers that pertain to nutrition and current events. All goals, objectives and action steps have been reviewed and approved by the Northeast Georgia Regional Development Center, State of Georgia and Division of Aging.

NUMBER OF APPROVED POSITIONS: Eleven full-time



GOALS:

- Provide to an eligible client participant at their place of residence, a meal which complies with Dietary Guidelines for Americans, provides at least 33% of the RDA for one meal, 66% of the RDA for two home delivered meals and or 100% of the RDA for three home delivered meals.
- Provide recreation in the form of exercise, bingo, picnics, cook outs, card games, singing, parties, social time, making new friends, outings and etc. for clients so that they may interact with peers and enjoy their time at the Senior Center.
- Provide telephone reassurance and friendly visits to the frail elderly, handicapped and minorities to relive isolation and keep the clients updated on events that pertain to the elderly.

OBJECTIVES:

The mission statement and goals are to provide to the elderly 60+ in Jackson County. The services are Congregate Meals, Home Delivery Meals, Transportation, Friendly Visits, Telephone Reassurance, Nutrition Education, Outreach, and Information and Assistance. The objectives of these services are to enhance the quality of life for clients and to keep them at home and in the community as long as possible. A survey has been developed to determine the satisfaction of clients. All goals, objectives and action steps have been reviewed and approved by the Northeast Georgia Regional Development Center, State of Georgia and Division of Aging.

- Randomly survey 25% of clients in each service category and receive a rating of "Good" or better by at least 50% on all our services provided.

TRIPS: JANUARY 2007 - DECEMBER 2007

January	998	May	1,050	September	900	Est
February	972	June	1,150	October	1,000	Est.
March	1,154	July	900	November	900	Est.
April	948	August	1,000	December	750	Est.

Total Trips = 11,722 for 2007
Total Trips = 12,140 for 2006 (Decrease of 418 trips in 2007)
Total Trips = 12,365 for 2005 (Increase of 89 trips in 2006)
Total Trips = 12,218 for 2004 (Increase of 147 trips in 2005)
Total Trips = 12,026 for 2003 (Increase of 192 trips in 2004)

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Congregate Meals:	16, 264	16,208	16,190	16,290	16,350
Home Delivered Meals:	8,864	9,174	9,263	9,300	9,400
Community Care Meals:	4,789	4,156	3,169	3,300	3,300
TOTAL MEALS:	**29,917**	**29,538**	**28,622**	**28,890**	**29,080**
Friendly Visits:	478	456	472	480	480
Recreation:	498	485	488	500	500
Information & Assistance:	678	620	704	695	700
Outreach:	537	720	794	700	750
Telephone Reassurance:	1,020	1,005	969	1,050	1,050
Nutrition Education:	753	937	1,227	1,100	1,100

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

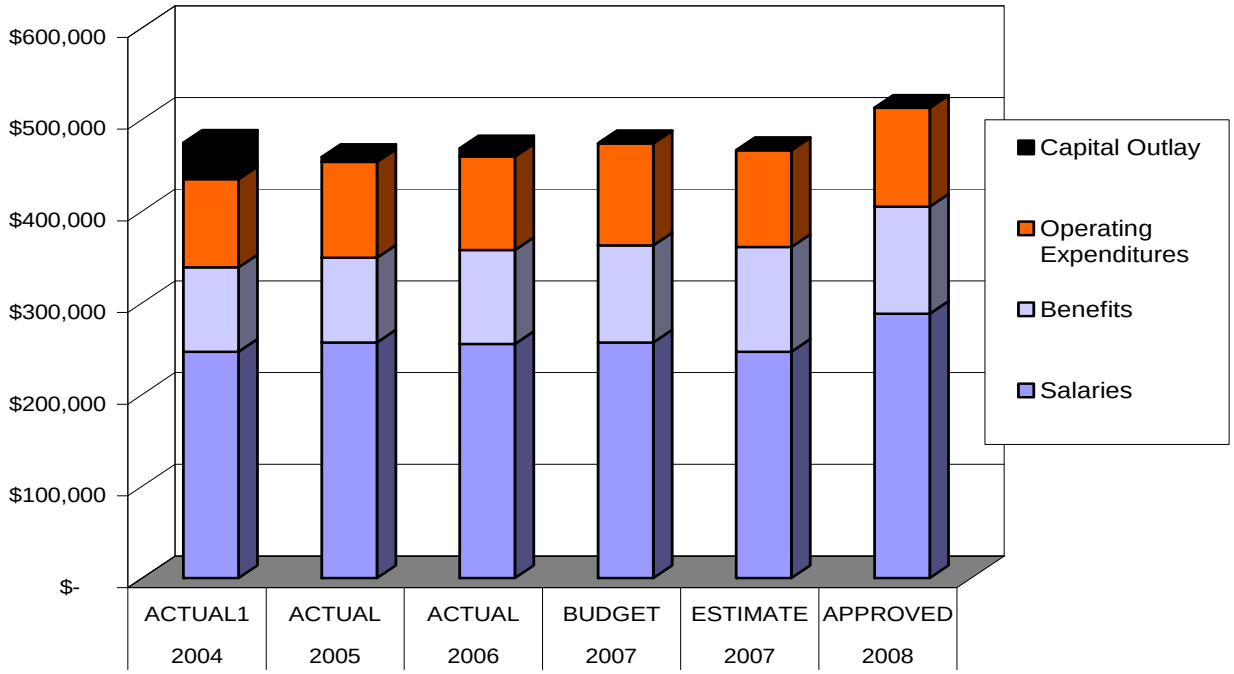
- Flooring for the Center will need to be replaced. Estimated cost is $30,000.
- Sink has rust spots (used since 1981) and needs replaced. Estimated cost is $5,000.

HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL REVENUE

	Number	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
REVENUE SOURCES									
PROGRAM REVENUE	4058.5132	$ 18,500	$ 12,015	$ 13,989	$ 13,000	$ 13,000	$ 13,000	$ -	0.00%
INTERGOVERNMENTAL	4058.5113	3,500	3,125	3,875	-	-	-	-	n/a
DONATIONS	4058.5133	-	-	-	-	-	-	-	n/a
INTEREST	4058.5170	2,674	3,532	6,526	-	-	-	-	n/a
FEDERAL GRANTS	4058.5178	138,134	138,779	153,212	101,903	101,903	101,903	-	0.00%
STATE & LOCAL GRANTS	4058.5175	39,035	38,981	35,589	42,174	42,174	42,174	-	0.00%
STATE TRANSPORTATION FUNDS	4058.5176	9,787	9,926	409	58,203	58,203	58,203	-	0.00%
		$ 211,630	**$ 206,358**	**$ 213,600**	**$ 215,280**	**$ 215,280**	**$ 215,280**	**$ -**	**0.00%**
OTHER FINANCING SOURCES AND TRANSFERS IN									
SENIOR CENTER	4058.5998	$ 244,357	$ 227,773	$ 236,961	$ 258,933	$ 258,933	$ 297,598	$ 38,665	14.93%
TOTAL OTHER FINANCING SOURCES AND TRANSFERS IN		**$ 244,357**	**$ 227,773**	**$ 236,961**	**$ 258,933**	**$ 258,933**	**$ 297,598**	**$ 38,665**	14.93%
TOTAL REVENUES SENIOR CENTER		**$ 455,987**	**$ 434,131**	**$ 450,561**	**$ 474,213**	**$ 474,213**	**$ 512,878**	**$ 38,665**	8.15%

(1) This function and activity was moved from Fund 60 to Fund 25 during FY04.

Senior Center Expenditures



SENIOR CENTER FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 8.15% or $38,665 increase in salaries primarily due to:
    - 3% Cost of Living Adjustment given in May, 2007.
- 12.82% or $32,996 increase in benefits primarily due to:
    - Increases in Medicare, FICA, and retirement that relate to salary increases.
- 3.08% or $3,342 decrease in operating expenditures primarily due to:
    - 20.00% or $2,000 decrease in supplies.
    - 100% or $4,667 decrease in computer hardware due to IT handling these issues.
- Total increase of 8.15% or $38,665.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS: **NONE.**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 25[1] NAME: SENIOR CENTER
DEPT: 58 NAME: JACKSON COUNTY SENIOR CENTER

	NUMBER	2004 ACTUAL[1]	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
REVENUE SOURCE									
Program Income	4058.5132	$ 18,500	$ 12,015	$ 13,988	$ 13,000	$ 13,000	$ 13,000	$ -	0.00%
Intergovernmental	4058.5111	3,500	3,125	3,875	-	-	-	-	n/a
Donations	4058.5133	-	-	-	-	-	-	-	n/a
Interest	4058.5170	2,674	3,532	6,526	-	-	-	-	n/a
Federal Grants	4058.5178	138,134	138,779	153,212	101,903	97,559	101,903	-	0.00%
State & Local Grants	4058.5175	39,035	38,981	35,589	42,174	38,624	42,174	-	0.00%
State Transportation Funds	4058.5176	9,787	9,926	409	58,203	58,049	58,203	-	0.00%
Transfers In - from General Fund	4058.5998	244,357	227,773	236,961	258,933	259,433	297,598	38,665	14.93%
Total Revenues Senior Center		**$ 455,987**	**$ 434,131**	**$ 450,558**	**$ 474,213**	**$ 466,665**	**$ 512,878**	**$ 38,665**	**8.15%**
OBJECT OF EXPENDITURE									
Salaries - Regular	5558.0102	$ 246,928	$ 256,948	$ 255,259	$ 257,066	$ 247,054	$ 288,225	$ 31,159	12.12%
Salaries - Part Time	5558.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5558.0105	-	-	-	-	-	-	-	n/a
Salaries Total		**$ 246,928**	**$ 256,948**	**$ 255,259**	**$ 257,066**	**$ 247,054**	**$ 288,225**	**$ 32,966**	**12.82%**
Unemployment Insurance	5558.0108	$ -	$ -	$ -	$ 1,581	$ 2,183	$ 851	$ (730)	-46.18%
Medicare	5558.0109	18,890	3,726	3,234	3,727	3,654	4,179	452	12.13%
FICA	5558.0110	-	15,931	13,829	15,938	15,624	17,870	1,932	12.12%
Retirement	5558.0111	10,374	9,217	30,198	29,666	26,969	33,712	4,046	13.64%
Health Insurance	5558.0112	57,147	58,163	49,650	49,136	60,106	53,750	4,614	9.39%
Workers' Compensation Insurance	5558.0113	5,452	5,408	5,591	5,691	5,691	6,315	624	10.96%
Benefits Total		**$ 91,863**	**$ 92,445**	**$ 102,502**	**$ 105,739**	**$ 114,227**	**$ 116,677**	**$ 14,175**	**13.41%**
Personal Services Total		**$ 338,791**	**$ 349,393**	**$ 357,761**	**$ 362,805**	**$ 361,281**	**$ 404,901**	**$ 47,140**	**12.99%**
Books & Periodicals	5558.0219	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Postage	5558.0224	-	-	-	-	-	-	-	n/a
General Operating Supplies	5558.0225	9,496	8,607	4,642	10,000	10,000	8,000	(2,000)	-20.00%
Advertisements	5558.0226	-	-	16	-	-	-	-	n/a
Kitchen Supplies	5558.0242	43,593	45,443	43,324	46,000	45,000	47,000	1,000	2.17%
Fuel & Lubricants	5558.0243	6,269	8,743	9,230	9,000	8,000	9,500	500	5.56%
Tires & Batteries	5558.0248	-	-	-	1,000	1,000	1,000	-	0.00%
Travel Expenses[2]	5558.0307	269	2,582	4,835	4,140	4,140	4,500	360	8.70%
Conferences & Training	5558.0309	-	-	107	-	-	-	-	n/a
Auditing	5558.0315	-	-	709	-	-	-	-	n/a
Other Professional Fees	5558.0320	3,716	7,154	2,812	3,000	4,000	3,000	-	0.00%
Communications	5558.0326	5,838	5,765	5,601	6,000	6,400	6,000	-	0.00%
Repairs - Office Equipment	5558.0328	-	-	-	-	-	-	-	n/a
Property & Liability Insurance[3]	5558.0330	5,363	-	5,776	7,501	7,144	7,876	375	5.00%
Utilities	5558.0332	-	-	-	-	-	-	-	n/a
Electricity	5558.0332	13,434	15,178	15,649	12,500	12,200	12,500	-	0.00%
Natural Gas	5558.0333	-		-	2,300	2,200	2,300	-	0.00%
Water & Sewerage	5558.0334	-		-	1,100	1,100	1,100	-	0.00%
Miscellaneous	5558.0352	364	510	1,898	500	500	500	-	0.00%
Repairs - Autos	5558.0361	3,346	2,078	2,935	1,200	1,200	1,200	-	0.00%
Repairs Buildings & Grounds	5558.0362	4,483	8,378	4,486	2,500	2,500	3,500	1,000	40.00%
Software	5558.0466	-	-	-	-	-	-	-	n/a
Computer Hardware and Peripherals	5558.0468	-	-	-	4,667	-	-	(4,667)	-100.00%
Expendable Equipment	5558.0476	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 96,171**	**$ 104,438**	**$ 102,020**	**$ 111,408**	**$ 105,384**	**$ 107,976**	**$ (3,432)**	**-3.08%**
Capital Outlay[6]		**$ 39,785**	**$ 5,449**	**$ 9,033**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
Senior Center Total		**$ 474,747**	**$ 459,280**	**$ 468,814**	**$ 474,213**	**$ 466,665**	**$ 512,878**	**$ 38,665**	**8.15%**

(1) This fund was changed from Fund 60 to Fund 25 in 1st Quarter, 2004.
(2) #0307 - Increase to pay director for mileage and use of personal vehicle for County business.
(3) #0330 - Includes $500.00 for insurance on 1983 Van from DHR.

JACKSON COUNTY FIRE DISTRICTS

MISSION AND GOALS:

The Jackson County Fire Districts collectively embody the mission to provide the services necessary to protect the lives, property, and environment of the communities within the districts served. The ten volunteer fire districts seek to provide prompt services in the event of fire, medical emergencies, disasters, or any other event which may threaten the public welfare. The best possible protection of the community in a cost-effective manner is a collective priority of the Jackson County Fire Districts.

The ten volunteer Fire Districts of Jackson County are: Arcade, East Jackson, Harrisburg, Jackson Trail, Maysville, Nicholson, North Jackson, Plainview, South Jackson, and West Jackson.

NUMBER OF APPROVED POSITIONS: 185 Volunteers – Ten districts

OBJECTIVES:

- The primary objective of each Fire District is to reach the scene of the incident as quickly and safely as possible.
- Rescue any victims and apply proper aid.
- Secure area around incident.
- Locate the fire and neutralize the incident by applying suitable extinguishing agents with a minimum of fire, smoke, heat and water damage.

SIGNIFICANT ISSUES FACING THE DISTRICTS IN FY08: NONE

FIRE DISTRICTS' FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 0% change in salaries primarily due to volunteer employees
    - No Cost of Living Allocation given.
- 1.48% or $1,000 increase in benefits primarily due to:
    - 6.41% or $1,000 increase in the cost of retirement benefits.
- 8.70% or $61,108 INcrease in operating expenditures primarily due to:
    - 27.13% or $19,307 increase in other professional fees for work around stations..
    - Decrease of 50.0% or $1,500 for computer software.
    - Increase in General Operating Supplies of 8.36% or $11,150.
- $24,883 decrease in Debt Service.
- Total decrease of 6.01% or $82,225.

ADDITIONAL STAFF REQUESTED: NONE

CAPITAL REQUESTS: NONE

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - REVENUES
FISCAL YEAR: JANUARY 01, 2007 - DECEMBER 31, 2008
FUND: 60 to 69 NAME: FIRE DISTRICTS
DEPT: 66 NAME: FIRE DISTRICTS

	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATED	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
REVENUE SOURCE									
Current Taxes	5101	$ 1,062,758	$ 1,163,082	$ 1,329,092	$ 1,327,466	$ 1,327,466	$ 1,430,101	$ 102,635	7.73%
Miscellaneous Revenue	5132	20,761	79,319	12,400	-	-	-	-	n/a
Charges for Services		4,200	4,200	8,930	-	-	-	-	n/a
Interest Income	5170	15,392	29,771	52,752	22,181	22,181	1,771	(20,410)	-92.02%
Donations	5180	-	1,689	-	14,500	14,500	14,500	-	0.00%
Intergovernmental	5181	124,037	105,466	139,140	-	-	-	-	n/a
Miscellaneous	5192	-	4,111	-	-	-	-	-	n/a
Sale of Capital Assets		-	-	50,494		-	-	-	n/a
Proceeds from Loans	5200	205,000	-	-	-	-	-	-	n/a
Transfers In		-	-	-	-	-	-	-	n/a
Prior Year Surplus		-	-	-	5,000	5,000	5,000	-	0.00%
Total Revenues Fire Districts		**$ 1,432,148**	**$ 1,387,638**	**$ 1,592,808**	**$ 1,369,147**	**$ 1,369,147**	**$ 1,451,372**	$ 82,225	6.01%
OBJECT OF EXPENDITURE									
Salaries - Regular	0102	$ 67,584	$ 102,394	$ 107,055	$ 81,000	$ 81,000	$ 81,000	$ -	0.00%
Salaries - Part Time	0103	-	-	-	49,000	49,000	49,000	-	0.00%
Substitute Firemen	0104	-	5,380	-	-	-	-	-	n/a
Salaries - Overtime	0105	-	-	-	-	-	-	-	n/a
Salaries Total		**$ 67,584**	**$ 107,774**	**$ 107,055**	**$ 130,000**	**$ 130,000**	**$ 130,000**	$ -	0.00%
								-	
Payroll Taxes	0110	18,645	14,160	10,160	27,000	27,000	27,000	-	0.00%
Retirement	0111	9,795	10,467	12,895	15,600	15,600	16,600	1,000	6.41%
Group Health Insurance	0112	3,197	10,306	14,959	17,000	17,000	17,000	-	0.00%
Workers Compensation	0113	8,147	5,896	8,241	8,147	8,147	8,147	-	0.00%
Benefits Total		**$ 39,784**	**$ 40,829**	**$ 46,255**	**$ 67,747**	**$ 67,747**	**$ 68,747**	$ 1,000	1.48%
								-	
Personal Services Total		**$ 107,368**	**$ 148,603**	**$ 153,310**	**$ 197,747**	**$ 197,747**	**$ 198,747**	$ 1,000	0.51%
								-	
Books & Periodicals	0219	$ 3,989	$ 721	$ 1,469	$ 3,080	$ 3,080	$ 3,130	$ 50	1.62%
Postage	0224	565	1,015	806	1,188	1,188	1,355	167	14.06%
General Operating Supplies	0225	51,824	70,819	72,762	133,400	133,400	144,550	11,150	8.36%
Advertising	0226	-	-	-	100	100	100	-	0.00%
Fuel & Lubricants	0243	15,560	25,179	27,903	45,800	45,800	44,900	(900)	-1.97%
Tires & Batteries	0248	-	2,996	2,982	3,500	3,500	5,500	2,000	57.14%
Small Equipment	0249	-	-	-	-	-	-	-	n/a
Travel Expenditures	0307	5,919	4,877	950	11,250	11,250	11,750	500	4.44%
Conferences & Training	0309	7,626	17,003	4,933	85,720	85,720	85,720	-	0.00%
Auditing	0315	-	-	-	5,000	5,000	5,000	-	0.00%
Dues	0318	871	1,978	2,436	6,751	6,751	6,751	-	0.00%
Other Professional Fees	0320	76,498	57,984	60,857	71,165	71,165	90,472	19,307	27.13%
Communications	0326	20,503	21,410	21,114	19,150	19,150	19,950	800	4.18%
Repairs - Office Equipment	0328	2,511	5,872	5,384	19,095	19,095	19,595	500	2.62%
Property & Liability Insurance	0330	49,227	50,575	46,183	67,437	67,437	67,437	-	0.00%
Utilities	0332	20,770	20,064	20,076	35,090	35,090	37,140	2,050	5.84%
Natural Gas	0333	16,854	15,732	15,458	25,750	25,750	25,950	200	0.78%
Water & Sewer	0334	2,310	3,050	3,272	2,350	2,350	2,625	275	11.70%
Uniforms	0337	856	5,016	3,195	3,000	3,000	3,000	-	0.00%
Rent	0338	240	15,344	13,156	-	-	-	-	n/a
East Jackson Contract with Commerce	0340	135,190	140,704	133,512	-	-	-	-	n/a
Miscellaneous	0352	17,861	19,545	9,162	21,297	21,297	28,297	7,000	32.87%
Repairs - Autos	0361	20,836	31,458	28,683	37,600	37,600	41,600	4,000	10.64%
Repairs - Buildings & Grounds	0362	25,056	25,843	17,786	27,900	27,900	39,081	11,181	40.08%
Operating Lease Expenditures	0367	-	-	267	240	240	240	-	0.00%
Communications	0398	1,034	5,031	3,496	10,600	10,600	10,600	-	0.00%
Contingency	0399	-	920	-	26,897	26,897	29,725	2,828	10.51%
Software	0466	1,190	1,210	-	3,000	3,000	1,500	(1,500)	-50.00%
Computer Hardware & Peripherals	0468	1,910	1,567	-	400	400	400	-	0.00%
Expendable Equipment	0476	116,690	108,476	99,946	35,500	35,500	37,000	1,500	4.23%
Operating Expenditures Total		**$ 595,890**	**$ 654,389**	**$ 595,788**	**$ 702,260**	**$ 702,260**	**$ 763,368**	$ 61,108	8.70%
								-	
Debt Service - Principal	0477	245,782	196,346	159,169	183,411	183,411	177,247	(6,164)	-3.36%
Debt Service - Interest	0478	46,440	41,940	34,093	40,036	40,036	21,317	(18,719)	-46.76%
Debt Service Total		**$ 292,222**	**$ 238,286**	**$ 193,262**	**$ 223,447**	**$ 223,447**	**$ 198,564**	$ (24,883)	-11.14%
								-	
Capital Assets - Buildings	0470	$ 2,250	$ 234,160	$ -	$ 116,269	$ 116,269	$ 131,269	$ 15,000	12.90%
Capital Assets - Vehicles	0471	317,511	656,753	53,000	58,000	58,000	88,000	30,000	51.72%
Capital Assets - Communications	0472	-	-	-	5,424	5,424	5,424	-	0.00%
Capital Assets - Other	0473	45,715	60,741	31,193	66,000	66,000	66,000	-	0.00%
Capital Outlay Total		**$ 365,476**	**$ 951,654**	**$ 84,193**	**$ 245,693**	**$ 245,693**	**$ 290,693**	$ 45,000	18.32%
								-	
Fire Districts Total		**$ 1,360,956**	**$ 1,992,932**	**$ 1,026,553**	**$ 1,369,147**	**$ 1,369,147**	**$ 1,451,372**	$ 82,225	6.01%

This budget consists of ten volunteer fire districts. They are Arcade, East Jackson, Harrisburg, Jackson Trail, Maysville, Nicholson, North Jackson, Plainview, South Jackson and West Jackson.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES

Fiscal Year: January 01, 2008 - December 31, 2008

FUND: 60 NAME: EAST JACKSON

REVENUE SOURCE	NUMBER		2008 APPROVED
Current Taxes	4067.5101		-
Other Income			-
Interest Income			-
HTRG State Grants	4067.5112		-
Miscellaneous Revenue			-
Proceeds From Capital Lease			-
Sale Of Surplus Property			-
Prior Year Surplus			-
Total Revenues		**$**	**-**
OBJECT OF EXPENDITURE			
Salaries - Regular			-
Salaries - Part Time			-
Salaries - Overtime			-
Salaries Total		**$**	**-**
Payroll Taxes			-
Retirement			-
Benefits Total		**$**	**-**
Personal Services Total		**$**	**-**
Books & Periodicals		$	-
Postage			-
Supplies			-
Fuel & Lubricants			-
Tires & Batteries			-
Travel Expenses			-
Training			-
Dues			-
Other Professional Fees			-
Communications / Telephone			-
Maintenance Contracts			-
Property & Liability Insurance			-
Electricity			-
Natural Gas			-
Water & Sewerage			-
East Jackson Contract/ Commerce	5267.0340		-
Miscellaneous			-
Repairs - Autos			-
Repairs Buildings And Grounds			-
Communications			-
Contingency			-
Operating Expense Total		**$**	**-**
Debt Service Total		**$**	**-**
Capital Outlay Total		**$**	**-**
East Jackson Total		**$**	**-**

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - REVENUES
Fiscal Year: January 01, 2008 - December 31, 2008
FUND: 61 NAME: ARCADE

REVENUE SOURCE	NUMBER		2008 APPROVED
Current Taxes	4057.5101		70,332
Other Income	4057.5132		-
Interest Income	4057.5170		90
State Grants	4057.5175		-
Miscellaneous Revenue	4057.5192		-
Proceeds From Capital Lease	4057.5201		-
Sale Of Surplus Property	4057.5210		-
Prior Year Surplus	4057.6000		-
Total Revenues		**$**	**70,422**
OBJECT OF EXPENDITURE			
Salaries - Regular	5257.0102		-
Salaries - Part Time	5257.0103		-
Salaries - Overtime	5257.0105		-
Salaries Total		**$**	**-**
Payroll Taxes	5257.0110		-
Retirement	5257.0111		1,500
Benefits Total		**$**	**1,500**
Personal Services Total		**$**	**1,500**
Books & Periodicals	5257.0219		200
Postage	5257.0224		50
Supplies	5257.0225		2,500
Advertising	5257.0226		100
Fuel & Lubricants	5257.0243		1,000
Tires & Batteries	5257.0248		1,000
Travel Expenses	5257.0307		250
Training	5257.0309		1,000
Accounting	5257.0314		-
Auditing	5257.0315		-
Dues	5257.0318		250
Other Professional Fees	5257.0320		13,000
Communications / Telephone	5257.0326		1,200
Maintenance Contracts	5257.0328		595
Property & Liability Insurance	5257.0330		5,000
Electricity	5257.0332		2,400
Natural Gas	5257.0333		1,600
Water & Sewer	5257.0334		-
Uniforms	5257.0337		-
East Jackson Contract with Commerce	5257.0340		-
Miscellaneous	5257.0352		1,000
Repairs - Autos	5257.0361		2,500
Repairs Buildings and Grounds	5257.0362		1,000
Communications	5257.0398		-
Contingency	5257.0399		1,200
Software	5257.0466		7,000
Computer Hardware & Perpherals	5257.0468		-
Expendable Equipment	5257.0476		400
Operating Expense Total		**$**	**43,245**
Debt Service - Principal	5257.0477		21,570
Debt Service - Interest	5257.0478		4,106
Debt Service Total		**$**	**25,676**
Capital Outlay Total		**$**	**-**
Arcade Total		**$**	**70,421**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES
Fiscal Year: January 01, 2008 - December 31, 2008
FUND: 62 NAME: HARRISBURG

REVENUE SOURCE	NUMBER		2008 APPROVED
Current Taxes	4053.5101		123,000
Other Income	4053.5132		-
Interest Income	4053.5170		-
State Grants	4053.5175		-
Miscellaneous Revenue	4053.5192		-
Proceeds From Capital Lease	4053.5201		-
Sale Of Surplus Property	4053.5210		-
Prior Year Surplus	4053.6000		-
Total Revenues		**$**	**123,000**
OBJECT OF EXPENDITURE			
Salaries - Regular	5253.0102		-
Salaries - Part Time	5253.0103		-
Salaries - Overtime	5253.0105		-
Salaries Total		**$**	**-**
Payroll Taxes	5253.0110		-
Retirement	5253.0111		4,000
Benefits Total		**$**	**4,000**
Personal Services Total		**$**	**4,000**
Books & Periodicals	5253.0219		50
Postage	5253.0224		125
Supplies	5253.0225		36,500
Advertising	5253.0226		-
Fuel & Lubricants	5253.0243		3,000
Tires & Batteries	5253.0248		-
Travel Expenses	5253.0307		-
Training	5253.0309		1,000
Other Professional Fees	5253.0320		120
Communications / Telephone	5253.0326		2,250
Property & Liability Insurance	5253.0330		8,000
Electricity	5253.0332		3,000
Natural Gas	5253.0333		1,400
Water & Sewerage	5253.0334		275
Uniforms	5253.0337		-
Miscellaneous	5253.0352		12,500
Repairs - Autos	5253.0361		5,500
Repairs Buildings And Grounds	5253.0362		9,681
Contingency	5253.0399		15,000
Operating Expense Total		**$**	**98,401**
Debt Service - Principal	5253.0477		17,025
Debt Service - Interest	5253.0478		3,574
Debt Service Total		**$**	**20,599**
Capital Outlay Total		$	-
Harrisburg Total		**$**	**123,000**

ANNUAL BUDGET ESTIMATE - REVENUES
Fiscal Year: January 01, 2008 - December 31, 2008
FUND: 63 NAME: JACKSON TRAIL

REVENUE SOURCE	NUMBER		2008 APPROVED
Current Taxes	4052.5101		244,841
Other Income	4052.5132		-
Interest Income	4052.5170		-
State Grants	4052.5175		-
Miscellaneous Revenue	4052.5192		-
Proceeds From Capital Lease	4052.5201		-
Sale Of Surplus Property	4052.5210		-
Prior Year Surplus	4052.6000		-
Total Revenues		**$**	**244,841**
OBJECT OF EXPENDITURE			
Salaries - Regular	5252.0102		-
Salaries - Part Time	5252.0103		-
Salaries - Overtime	5252.0105		-
Salaries Total		**$**	**-**
Payroll Taxes	5252.0110		-
Retirement	5252.0111		1,800
Benefits Total		**$**	**1,800**
Personal Services Total		**$**	**1,800**
Books & Periodicals	5252.0219		2,000
Postage	5252.0224		125
Supplies	5252.0225		30,000
Advertising	5252.0226		-
Fuel & Lubricants	5252.0243		8,000
Tires & Batteries	5252.0248		2,000
Travel Expenses	5252.0307		7,000
Training	5252.0309		3,000
Accounting	5252.0314		-
Auditing	5252.0315		-
Dues	5252.0318		66
Other Professional Fees	5252.0320		21,000
Communications / Telephone	5252.0326		1,550
Maintenance Contracts	5252.0328		-
Property & Liability Insurance	5252.0330		5,000
Electricity	5252.0332		3,000
Natural Gas	5252.0333		5,000
Water & Sewerage	5252.0334		300
Uniforms	5252.0337		-
East Jackson Contract with Commerce	5252.0340		-
Miscellaneous	5252.0352		2,000
Repairs - Autos	5252.0361		4,000
Repairs Buildings And Grounds	5252.0362		2,000
Operating Lease Expense	5252.0367		-
Communications	5252.0398		-
Contingency	5252.0399		2,000
Operating Expense Total		**$**	**98,041**
Debt Service Total		**$**	**-**
Capital Assets - Buildings	5252.0470		65,000
Capital Assets - Auto	5252.0471		65,000
Capital Assets - Other	5252.0473		15,000
Capital Outlay Total		**$**	**145,000**
Jackson Trail Total		**$**	**244,841**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES
Fiscal Year: January 01, 2008 - December 31, 2008
FUND: 64 NAME: MAYSVILLE

REVENUE SOURCE	NUMBER		2008 APPROVED
Current Taxes	4051.5101		67,470
Other Income	4051.5132		-
Interest Income	4051.5170		1,682
State Grants	4051.5175		-
Donations	4051.5180		14,500
Miscellaneous Revenue	4051.5192		-
Proceeds From Capital Lease	4051.5201		-
Sale Of Surplus Property	4051.5210		-
Prior Year Surplus	4051.6000		5,000
Total Revenues		**$**	**88,652**
OBJECT OF EXPENDITURE			
Salaries - Regular	5251.0102		-
Salaries - Part Time	5251.0103		-
Salaries - Overtime	5251.0105		-
Salaries Total		**$**	**-**
Payroll Taxes	5251.0110		-
Retirement	5251.0111		-
Benefits Total		**$**	**-**
Personal Services Total		**$**	**-**
Books & Periodicals	5251.0219		-
Postage	5251.0224		40
Supplies	5251.0225		2,200
Fuel & Lubricants	5251.0243		2,400
Training	5251.0309		600
Dues	5251.0318		625
Other Professional Fees	5251.0320		11,000
Communications / Telephone	5251.0326		2,650
Maintenance Contracts	5251.0328		1,500
Property & Liability Insurance	5251.0330		6,437
Electricity	5251.0332		3,200
Natural Gas	5251.0333		1,900
Miscellaneous	5251.0352		2,200
Repairs - Autos	5251.0361		3,100
Repairs Buildings And Grounds	5251.0362		2,900
Communications	5251.0398		1,900
Software	5251.0466		500
Expendable Equipment	52510476		20,500
Operating Expense Total		**$**	**63,652**
Debt Service - Principal	5251.0477		25,000
Debt Service - Interest	5251.0478		-
Debt Service Total		**$**	**25,000**
Capital Outlay Total			**-**
Maysville Total		**$**	**88,652**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES
Fiscal Year: January 01, 2008 - December 31, 2008
FUND: 65 NAME: NICHOLSON

	NUMBER		2008 APPROVED
REVENUE SOURCE			
Current Taxes	4056.5101		134,536
Other Income	4056.5132		-
Interest Income	4056.5170		-
State Grants	4056.5175		-
Miscellaneous Revenue	4056.5192		-
Proceeds From Capital Lease	4056.5201		-
Sale Of Surplus Property	4056.5210		-
Prior Year Surplus	4056.6000		-
Total Revenues		**$**	**134,536**
OBJECT OF EXPENDITURE			
Salaries - Regular	5256.0102		-
Salaries Total		**$**	**-**
Payroll Taxes	5256.0110		-
Retirement	5256.0111		5,000
Benefits Total		**$**	**5,000**
Personal Services Total		**$**	**5,000**
Books & Periodicals	5256.0219		500
Postage	5256.0224		250
Supplies	5256.0225		3,000
Fuel & Lubricants	5256.0243		4,000
Training	5256.0309		5,000
Dues	5256.0318		500
Other Professional Fees	5256.0320		14,000
Communications / Telephone	5256.0326		1,500
Property & Liability Insurance	5256.0330		13,000
Electricity	5256.0332		6,500
Natural Gas	5256.0333		2,000
Water & Sewerage	5256.0334		400
Miscellaneous	5256.0352		1,000
Repairs - Autos	5256.0361		10,000
Repairs Buildings And Grounds	5256.0362		10,000
Communications	5256.0398		4,000
Contingency	5256.0399		3,000
Software	5256.0466		1,000
Operating Expense Total		**$**	**79,650**
Debt Service - Principal	5256.0477		24,151
Debt Service - Interest	5256.0478		3,735
Debt Service Total		**$**	**27,886**
Capital Assets - Buildings	5256.0470		8,000
Capital Assets - Auto	5256.0471		8,000
Capital Assets - Other	5256.0473		6,000
Capital Outlay Total		**$**	**22,000**
Nicholson Total		**$**	**134,536**

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - REVENUES
Fiscal Year: January 01, 2008 - December 31, 2008
FUND: 66 NAME: NORTH JACKSON

	NUMBER		2008 APPROVED
REVENUE SOURCE			
Current Taxes	4050.5101		134,640
Other Income	4050.5132		-
Interest Income	4050.5170		-
State Grants	4050.5175		-
Miscellaneous Revenue	4050.5192		-
Proceeds From Capital Lease	4050.5201		-
Sale Of Surplus Property	4050.5210		-
Prior Year Surplus	4050.6000		-
Total Revenues		**$**	**134,640**
OBJECT OF EXPENDITURE			
Salaries - Regular	5250.0102		-
Salaries Total		**$**	**-**
Payroll Taxes	5250.0110		-
Retirement	5250.0111		4,000
Benefits Total		**$**	**4,000**
Personal Services Total		**$**	**4,000**
Books & Periodicals	5250.0219		-
Postage	5250.0224		100
Supplies	5250.0225		12,000
Advertising	5250.0226		-
Fuel & Lubricants	5250.0243		4,500
Other Professional Fees	5250.0320		20,000
Communications / Telephone	5250.0326		1,800
Property & Liability Insurance	5250.0330		9,000
Electricity	5250.0332		3,000
Natural Gas	5250.0333		3,000
Repairs - Autos	5250.0361		4,000
Repairs Buildings And Grounds	5250.0362		2,500
Operating Lease Payments	5250.0367		240
Communications	5250.0398		3,500
Expendable Equipment	5250.0476		15,000
Operating Expense Total		**$**	**78,640**
Debt Service - Principal	5250.0477		50,000
Debt Service - Interest	5250.0478		2,000
Debt Service Total		**$**	**52,000**
Capital Outlay Total		**$**	**-**
North Jackson Total		**$**	**134,640**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES
Fiscal Year: January 01, 2008 - December 31, 2008
FUND: 67 NAME: PLAINVIEW

	NUMBER		2008 APPROVED
REVENUE SOURCE			
Current Taxes	4055.5101		77,215
Other Income	4055.5132		-
Interest Income	4055.5170		-
State Grants	4055.5175		-
Miscellaneous Revenue	4055.5192		-
Proceeds From Capital Lease	4055.5201		-
Sale Of Surplus Property	4055.5210		-
Prior Year Surplus	4055.6000		-
Total Revenues		**$**	**77,215**
OBJECT OF EXPENDITURE			
Salaries - Regular	5255.0102		-
Salaries - Part Time	5255.0103		-
Salaries - Overtime	5255.0105		-
Salaries Total		**$**	**-**
Payroll Taxes	5255.0110		-
Retirement	5255.0111		-
Benefits Total		**$**	**-**
Personal Services Total		**$**	**-**
Books & Periodicals	5255.0219		-
Postage	5255.0224		165
Supplies	5255.0225		14,000
Fuel & Lubricants	5255.0243		4,000
Travel Expenses	5255.0307		3,500
Dues	5255.0318		60
Other Professional Fees	5255.0320		800
Communications / Telephone	5255.0326		4,000
Maintenance Contracts	5255.0328		1,000
Property & Liability Insurance	5255.0330		4,000
Electricity	5255.0332		2,040
Natural Gas	5255.0333		1,800
Water & Sewerage	5255.0334		350
Miscellaneous	5255.0352		1,000
Repairs - Autos	5255.0361		3,500
Repairs Buildings And Grounds	5255.0362		2,500
Computer Hardware & Peripherals	5255.0468		1,500
Expendable Equipment	5255.0476		-
Operating Expense Total		**$**	**44,215**
Debt Service - Principal	5255.0477		-
Debt Service - Interest	5255.0478		-
Debt Service Total		**$**	**-**
Capital Assets - Other	5255.0473		33,000
Capital Outlay Total		**$**	**33,000**
Plainview Total		**$**	**77,215**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES
Fiscal Year: January 01, 2008 December 31, 2008
FUND: 68 NAME: SOUTH JACKSON

	NUMBER		2008 APPROVED
REVENUE SOURCE			
Current Taxes	4054.5101		144,001
Other Income	4054.5132		-
Interest Income	4054.5170		-
State Grants	4054.5175		-
Donations	4054.5180		-
Miscellaneous Revenue	4054.5192		-
Proceeds From Capital Lease	4054.5201		-
Sale Of Surplus Property	4054.5210		-
Prior Year Surplus	4054.6000		-
Total Revenues		**$**	**144,001**
OBJECT OF EXPENDITURE			
Salaries - Regular	5254.0102		-
Salaries - Part Time	5254.0103		-
Salaries - Overtime	5254.0105		-
Salaries Total		**$**	**-**
Payroll Taxes	5254.0110		-
Retirement	5254.0111		-
Benefits Total		**$**	**-**
Personal Services Total		**$**	**-**
Books & Periodicals	5254.0219		300
Postage	5254.0224		300
Supplies	5254.0225		17,200
Fuel & Lubricants	5254.0243		6,000
Tires & Batteries	5254.0248		-
Travel Expenses	5254.0307		1,000
Training	5254.0309		5,000
Accounting	5254.0314		-
Auditing	5254.0315		-
Dues	5254.0318		250
Other Professional Fees	5254.0320		10,552
Communications / Telephone	5254.0326		2,500
Maintenance Contracts	5254.0328		2,500
Property & Liability Insurance	5254.0330		7,000
Electricity	5254.0332		4,000
Natural Gas	5254.0333		2,250
Water & Sewerage	5254.0334		500
Uniforms	5254.0334		-
East Jackson Contract with Commerce			-
Miscellaneous	5254.0352		1,597
Repairs - Autos	5254.0361		9,000
Repairs Buildings And Grounds	5254.0362		3,500
Operating Lease Expense	5254.0367		-
Communications	5254.0398		-
Contingency	5254.0399		2,725
Software	5254.0466		-
Computer Hardwaer and Peripherals	5254.0468		-
Expendable Equipment	5254.0476		-
Operating Expense Total		**$**	**76,174**
Debt Service - Principal	5254.0477		39,501
Debt Service - Interest	5254.0478		7,902
Debt Service Total		**$**	**47,403**
Capital Assets - Buildings	5254.0470		-
Capital Assets - Auto	5254.0471		15,000
Capital Assets - Communications	5254.0472		5,424
Capital Assets - Other	5254.0473		-
Capital Outlay Total		**$**	**20,424**
South Jackson Total		**$**	**144,001**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES
Fiscal Year: January 01, 2008 - December 31, 2008
FUND: 69 NAME: WEST JACKSON

	NUMBER		2008 APPROVED
REVENUE SOURCE			
Current Taxes	4058.5101		434,066
Other Income	4058.5132		-
Interest Income	4058.5170		-
State Grants	4058.5175		-
Donations	4058.05180		-
Miscellaneous Revenue	4058.5192		-
Proceeds From Capital Lease	4058.5201		-
Sale Of Surplus Property	4058.5210		-
Prior Year Surplus	4058.6000		-
Total Revenues		**$**	**434,066**
OBJECT OF EXPENDITURE			
Salaries - Regular	5258.0102		81,000
Salaries - Part Time	5258.0103		49,000
Salaries Total		**$**	**130,000**
Payroll Taxes	5258.0110		27,000
Retirement	5258.0111		300
Group Health Insurance	5258.0112		17,000
Workers Compensation	5258.0113		8,147
Benefits Total		**$**	**52,447**
Personal Services Total		**$**	**182,447**
Books & Periodicals	5258.0219		80
Postage	5258.0224		200
Supplies	5258.0225		27,150
Fuel & Lubricants	5258.0243		12,000
Tires & Batteries	5258.0248		2,500
Training	5258.0309		70,120
Auditing	5258.0315		5,000
Dues	5258.0318		5,000
Communications / Telephone	5258.0326		2,500
Maintenance Contracts	5258.0328		14,000
Property & Liability Insurance	5258.0330		10,000
Electricity	5258.0332		10,000
Natural Gas	5258.0333		7,000
Water & Sewerage	5258.0334		800
Uniforms	5258.0337		3,000
Miscellaneous	5258.0352		7,000
Repairs Buildings And Grounds	5258.0362		5,000
Operating Expense Total		**$**	**181,350**
Debt Service Total		**$**	**-**
Capital Assets - Buildings	5258.0470		58,269
Capital Assets - Other	5258.0473		12,000
Capital Outlay Total		**$**	**70,269**
West Jackson Total		**$**	**434,066**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 42[1] NAME: LAW LIBRARY
DEPT: 72 NAME: LAW LIBRARY

REVENUE SOURCE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Fines & Forfeitures	4072.5141	$ 12,696	$ 13,408	$ 18,406	$ 10,000	$ 10,000	$ 10,000	$ -	0.00%
Interest	4072.5170	280	256	245	1,500	1,500	1,500	-	0.00%
Proceeds From Capital	4072.5200	2,788	-	-	-	-	-	-	-
Total Revenue Law Library		**$ 15,764**	**$ 13,664**	**$ 18,651**	**$ 11,500**	**$ 11,500**	**$ 11,500**	**$ -**	**0.00%**
OBJECT OF EXPENDITURE								**$ -**	-
Supplies	5372.0225	$ 13,401	$ 19,359	$ 21,090	$ 11,500	$ 11,500	$ 11,500	$ -	0.00%
Accounting	5372.0314	-	-	1,100	-	-	-	-	-
Computer Hardware & Peripheral	5372.0468	2,787	-	-	-	-	-	-	-
Operating Expenditures Total		**$ 16,188**	**$ 19,359**	**$ 22,190**	**$ 11,500**	**$ 11,500**	**$ 11,500**	**$ -**	**0.00%**
Transfers Out - Law Library	5372.0999	**$ 3,721**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	-
Transfers Out Total		**$ 3,721**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-
Total Expenses Law Library		**$ 19,909**	**$ 19,359**	**$ 22,190**	**$ 11,500**	**$ 11,500**	**$ 11,500**	**$ -**	**0.00%**

(1) This fund was changed from Fund 60 to Fund 42 in 1st Quarter, 2004.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES

FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008

FUND: 40 NAME: JAIL FUND

DEPT: 16,19,25,34,35, & 63 NAME: STATE COURT, JAIL, J.C.C.I., JUVENILE COURT, OFFICE OF THE DISTRICT ATTORNEY, & DARE

	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
REVENUE SOURCE									
Jail Surcharge State Court	4016.5141	$ 43,954	$ 37,008	$ 47,528	$ 39,000	$ 39,000	$ 39,000	$ -	0.00%
Drug Surcharge State Court	4016.5142	-	-	-	1,140	1,140	1,140	-	0.00%
Victims' Assistance State Court	4016.5143	6,322	-	6,196	-	-	-	-	-
Drug Surcharge Municipal Court	4016.5144	-	-	270	-	-	-	-	-
Prior Year's Surplus	4019.6000	-	-	-	-	-	-	-	-
Jail Surcharge Superior Court	4033.5140	32,798	32,451	33,324	19,000	19,000	19,000	-	0.00%
Drug Surcharge Superior Court	4033.5142	30,087	35,547	42,910	27,000	27,000	27,000	-	0.00%
Victims' Assistance Superior Court	4033.5143	4,321	-	1,547	-	-	-	-	-
Alternative Dispute Resolution Fees	4033.5144	2,425	23,605	-	-	-	-	-	-
Jail Surcharge Juvenile Court	4034.5140	895	708	706	426	426	426	-	0.00%
Victims' Assistance Juvenile Court	4034.5143	135	-	19	-	-	-	-	-
Juvenile Supervision Fees	4034.5144	550	1,153	2,525	-	-	-	-	-
Fines and Forfeitures Total		**$ 121,487**	**$ 130,472**	**$ 135,025**	**$ 86,566**	**$ 86,566**	**$ 86,566**	**$ -**	**0.00%**
Interest	**4019.5170**	**$ 6,573**	**$ 9,739**	**$ 16,450**	**$ -**	**$ -**	**$ -**	**$ -**	-
Total Revenue Jail Fund		**$ 128,060**	**$ 140,211**	**$ 151,475**	**$ 86,566**	**$ 86,566**	**$ 86,566**	**$ -**	**0.00%**
OBJECT OF EXPENDITURE									
Supplies	5219.0225	$ -	$ -	$ 22	$ -	$ -	$ -	$ -	-
Intergovernmental	5219.0000	-	-	26,030	-	-	-		
Other Professional Fees	5219.0320	-	-	600	-	-	-		
Repair Office Equipment	5219.0328	-	-	-	-	-	-	-	-
Repairs Bldgs & Grounds	5219.0362	6,200	35,675	-	-	-	-	-	-
Expendable Equipment	5219.0476	26,320	600	1,030	-	-	-	-	-
Supplies	5225.0225	-	-	-	-	-	-	-	-
Repairs Bldgs & Grounds	5225.0362	81		-	-	-	-	-	-
Supplies	5263.0225	-	-	22	-	-	-	-	-
Other Professional Fees	5334.0320	-	1,660	1,370	-	-	-	-	-
Operating Expenditures Total		**$ 32,601**	**$ 37,935**	**$ 29,074**	**$ -**	**$ -**	**$ -**	**$ -**	-
Capital Assets Buildings - Jail	5219.0470	$ 10,176	$ -	$ -	$ -	$ -	$ -	$ -	-
Capital Assets Other - Jail	5219.0473	18,682	-	22,163	-	-	-	-	-
Capital Assets Buildings - J.C.C.I.	5225.0470	21,253	-	-	-	-	-	-	-
Capital Assets Other - J.C.C.I.	5225.0473	-	-	-	-	-	-	-	-
Capital Outlay Total		**$ 50,111**	**$ -**	**$ 22,163**	**$ -**	**$ -**	**$ -**	**$ -**	-
Transfers Out Jail	5219.0999	$ 1,655	$ -	$ 387,500	$ 86,566	$ 86,566	$ 86,566	$ -	0.00%
Transfers Out D.A. Victims' Assist.	5335.0999	3,270	2,997	-	-	-	-	-	-
Transfers Out Victims' Assistance	5348.0999	18,530	16,986	-	-	-	-	-	-
Transfers Out Total		**$ 23,455**	**$ 19,983**	**$ 387,500**	**$ 86,566**	**$ 86,566**	**$ 86,566**	**$ -**	**0.00%**
Total Expenditures Jail Fund		**$ 106,167**	**$ 57,918**	**$ 438,737**	**$ 86,566**	**$ 86,566**	**$ 86,566**	**$ -**	**0.00%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 41[1] NAME: DRUG ENFORCEMENT
DEPT: 73 NAME: DRUG ENFORCEMENT

	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
REVENUE SOURCE									
Forfeitures And Seizures	4073.5141	$ 5,304	$ 22,426	$ 8,111	$ 11,000	$ 11,000	$ 11,000	$ -	0.00%
Auction revenue	4073.5150	32,623	18,363	1,812	-	-	-	-	0.00%
Interest	4073.5170	1,344	1,396	1,569	500	500	500	-	0.00%
Total Revenue Drug Enforcement		**$ 39,271**	**$ 42,185**	**$ 11,492**	**$ 11,500**	**$ 11,500**	**$ 11,500**	**$ -**	**0.00%**
OBJECT OF EXPENDITURE									
Supplies	5273.0225	$ 2,432	$ 7,164	$ 574	$ -	$ -	$ -	$ -	0.00%
Supplies - Drug Enforcement	5273.0242	-	-	-	-	-	-	-	0.00%
Computer Hardware & Peripherals	5273.0368	-	17,646	-	-	-	-	-	0.00%
Capital Assets - Autos	5273.0471	29,630	-	5,135	-	-	-	-	0.00%
Capital Assets - Radios	5273.0472	-	-	-	-	-	-	-	0.00%
Capital Assets - Other	5273.0473	-	-	-	11,500	11,500	11,500	-	0.00%
Total Expenses Drug Enforcement		**$ 32,062**	**$ 24,810**	**$ 5,709**	**$ 11,500**	**$ 11,500**	**$ 11,500**	**$ -**	**0.00%**

(1) This fund was changed from Fund 60 to Fund 41 in 1st Quarter, 2004.

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources and payment of general obligation long-term debt principal and interest.

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 511 NAME: DEBT SERVICE FUND

	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
REVENUE SOURCE								
Interest	511000.4000	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Transfers In	514048.5998	156,958	156,919	156,718	156,357	156,357	-	0.00%
Proceeds From Borrowing	511000.4100	-	-	-	-	-	-	n/a
Total Revenue Debt Service Fund		**$ 156,958**	**$ 156,919**	**$ 156,718**	**$ 156,357**	**$ 156,357**	$ -	**0.00%**
OBJECT OF EXPENDITURE								
Intergovernmental	511000.5100	$ -	$ -	$ -	$ -	$ -	-	**n/a**
Intergovernmental	515548.0000	-	1,062	-	-	-	-	**n/a**
Debt Service - Principal	511000.5000	-	-	93,750	-	-	-	**n/a**
Debt Service - Interest	511000.5001	-	-	62,968	-	-	-	**n/a**
Debt Service - Principal	515548.0477	86,250	90,000	-	97,500	101,250	3,750	**3.85%**
Debt Service - Interest	515548.0478	70,708	66,919	-	58,857	55,107	(3,750)	**-6.37%**
Total Expenditures Debt Service Fund		**$ 156,958**	**$ 157,981**	**$ 156,718**	**$ 156,357**	**$ 156,357**	$ -	**0.00%**

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CAPITAL PROJECTS FUNDS

Capital Projects Funds:
These funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Special Use Funds:
These funds are set up to account for the use of the funds that are restricted for specific purposes as required by state law or local ordinance.

Budget Basis:
Budgets for special use fund types are adopted under the modified accrual basis. Under this basis of accounting, revenues are recognized when they become both measurable and available. Measurable is defined as the amount of the transaction that can be determined. Available means revenues collectable within the current period, or soon thereafter, for payment of current period liabilities. Expenditures are recognized when a transaction is expected to draw upon current resources.

Revenue Source Definitions:
Special Purpose Local Option Sales Tax Revenues are revenues of one percent of sales tax collected by the State on behalf of the County for specific capital improvement projects for a specific time period as approved by referendum. The forecasted collections of these revenues are based on historical and economic growth trends over the time frame authorized in the referendum. These funds may be only used for specific capital improvements as authorized in the referendum as provided in Title 48, Chapter 8 of the Official Code of Georgia Annotated.

State and Federal Grants and Contributions consist of funds received from federal, state, and/or other local governments or agencies. These revenues are identified for specific capital improvements and their projections are based on project eligibility, established standards, and available dollars. Examples include contributions from the Georgia Department of Transportation, grants through the Community Greenspace Trust Program, and contributions from the Jackson County Board of Education.

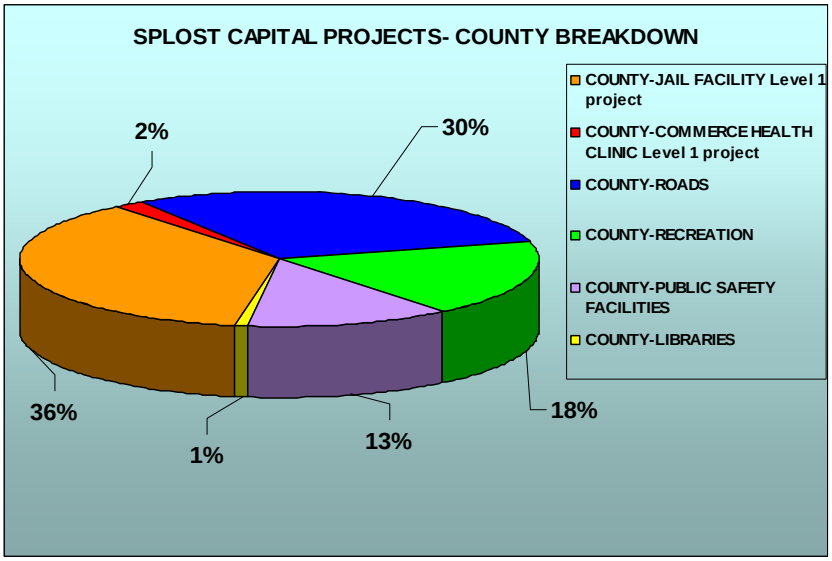
Interest Earnings are revenues earned from the investment of fund reserves. These revenues are based on the projected rates of return on invested fund equity.

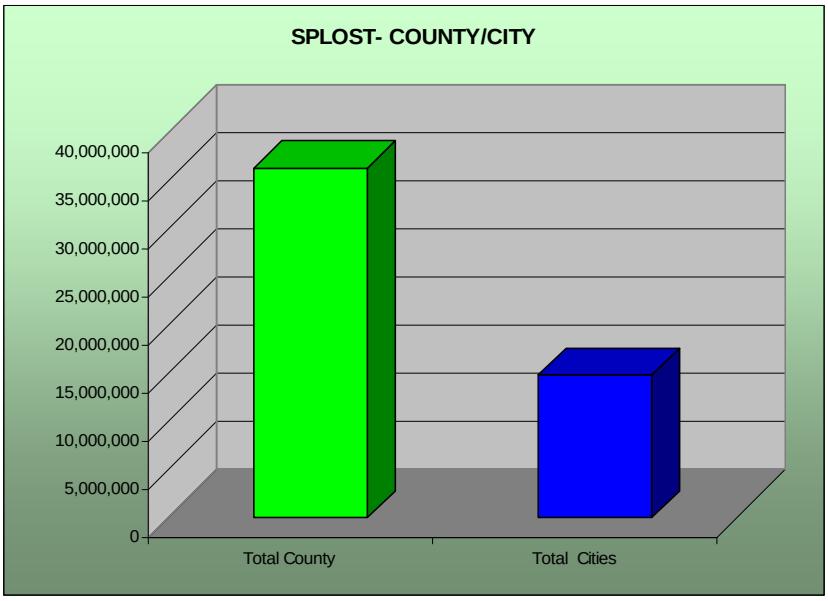
Other Revenues are various funds received from citizens, private developers, and other sources that are applied to the cost of specified projects. These revenues are projected based on known participation.

2005 Special Purpose Local Option Sales Tax
This revenue accounts for the financial resources provided from a six-year, one-cent special purpose local option sales tax approved by voters in 2005 for the purpose of resurfacing, paving, widening and repairing certain roads and bridges; expansions, renovations, developments of parks and recreations facilities and construction of emergency services facilities and equipment. In addition, over $14.7 million in funds will be provided to the various cities within Jackson County. Jackson County's SPLOST #4 has been estimated to collect $8,500,000 per year or $51,000,000 over the six-year period.

SPLOST- COUNTY PROJECT DISTRIBUTION
(July 1, 2005 – June 30, 2011)

	Project Cost	% of Total
COUNTY-JAIL FACILITY Level 1 project	$10,200,000	20.0%
COUNTY-COMMERCE HEALTH CLINIC Level 1 project	510,000	1.0%
COUNTY-ROADS	8,289,970	16.3%
COUNTY-RECREATION	5,101,520	10.0%
COUNTY-PUBLIC SAFETY FACILITIES	3,571,064	7.0%
COUNTY-LIBRARIES	255,075	0.5%
SUBTOTAL COUNTY FUND BALANCE	27,927,629	54.8%
WATER AUTHORITY (part of County allocation but paid to JCWSA, a component unit)	8,289,970	16.3%
Total County	36,217,599	71.0%
Total Cities	14,782,401	29.0%
TOTAL	**$51,000,000**	**100.0%**

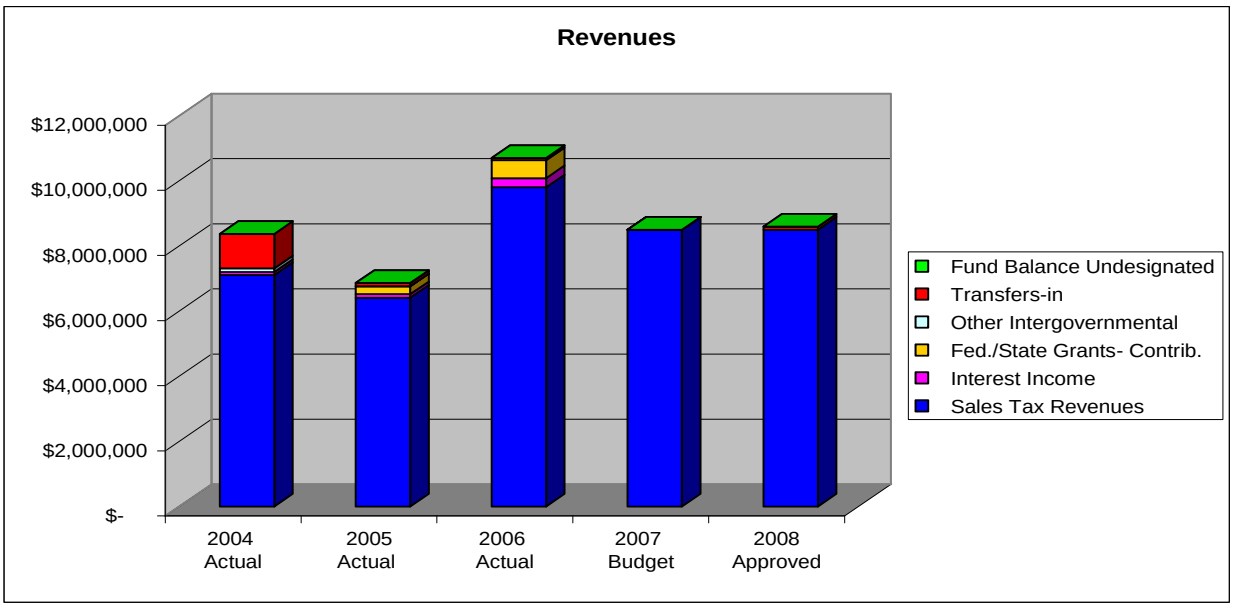


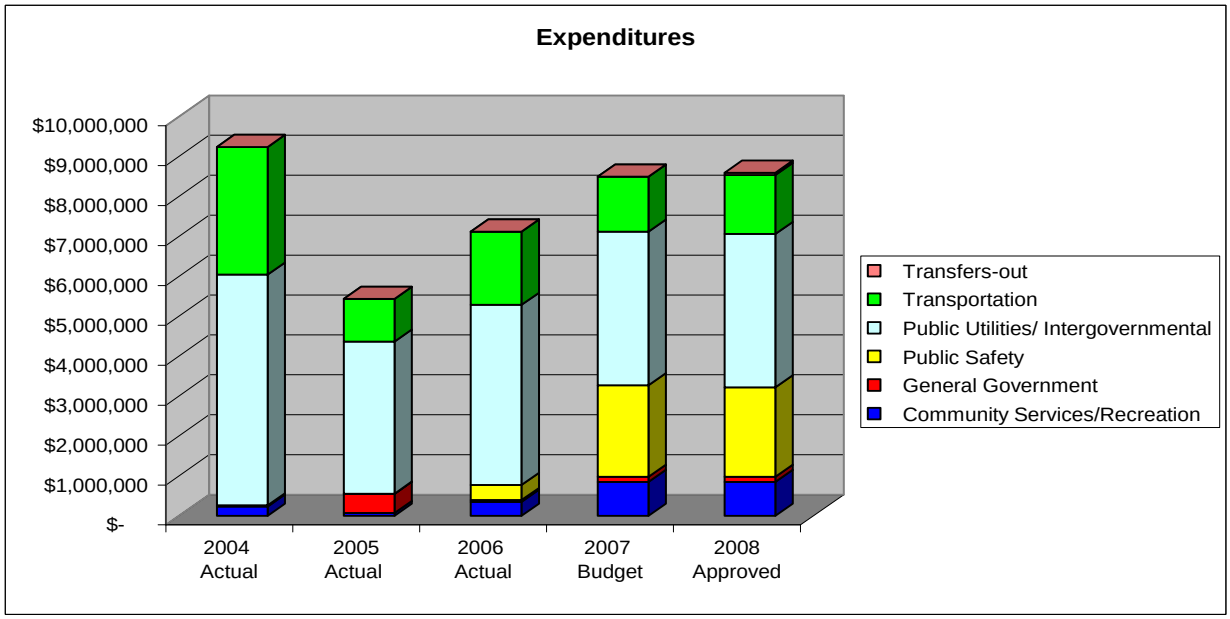


SPLOST - CAPITAL PROJECTS FUNDS HISTORY

SPLOST Capital Projects Funds	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Approved	Difference 2008-2007	Percent Change
Revenues							
Sales Tax Revenues	$ 7,108,029	$ 6,411,600	$ 9,799,277	$ 8,500,001	$ 8,500,001	$ -	0.00%
Interest Income	90,353	108,802	282,957	-	-	-	n/a
Fed./State Grants- Contrib.	-	238,211	547,863	-	-	-	n/a
Other Intergovernmental	115,219	10,000	-	-	-	-	n/a
Transfers-in	1,059,556	95,000	75,042	-	95,000	95,000	n/a
Fund Balance Undesignated	-	-	-	-	-	-	n/a
SPLOST Funds Total Revenues	**$ 8,373,157**	**$ 6,863,613**	**$ 10,705,139**	**$ 8,500,001**	**$ 8,595,001**	$ 95,000	1.12%

SPLOST Capital Projects Funds	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Approved	Difference 2008-2007	Percent Change
Expenditures							
Community Services/Recreation	$ 232,955	$ 69,471	$ 352,401	$ 850,253	$ 850,253	$ -	0.00%
General Government	-	480,669	43,761	127,513	127,513	-	0.00%
Public Safety	26,792	6,200	379,350	2,295,177	2,239,103	(56,074)	-2.44%
Public Utilities/ Intergovernmental	5,783,692	3,808,116	4,509,612	3,845,396	3,845,396	-	0.00%
Transportation	3,196,844	1,073,837	1,836,685	1,381,662	1,476,662	95,000	6.88%
Transfers-out	-	-	-	-	56,074	56,074	n/a
Total Expenditures	**$ 9,240,283**	**$ 5,438,293**	**$ 7,121,809**	**$ 8,500,001**	**$ 8,595,001**	$ 95,000.00	1.12%





COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES

Fiscal Year: January 01, 2008 - December 31, 2008

FUND: 50 NAME: SPECIAL PURPOSE LOCAL OPTION SALES TAX CAPITAL PROJECTS FUND

	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
REVENUE SOURCE									
SPLOST - Facilities Cities	5040105172	$ -	$ 157,494	$ 377,346	$ 327,314	$ 327,314	$ 327,314	$ -	0.00%
SPLOST - Public Safety Facilities	5040105173	-	286,381	686,154	595,177	595,177	595,177	-	0.00%
SPLOST - Libraries (JCBOC)	5040105174	-	20,456	49,011	42,513	42,513	42,513	-	0.00%
SPLOST - Water (JCBOC)	5040105175	3,456,066	1,793,649	1,592,857	1,381,662	1,381,662	1,381,662	-	0.00%
SPLOST - Fire Training	5040105176	106,620	34,825	-	-	-	-	-	n/a
SPLOST - Water Cities	5040105177	1,519,555	1,015,549	1,244,036	1,079,091	1,079,091	1,079,091	-	0.00%
SPLOST - Roads Cities	5040105178	599,335	551,210	851,645	738,726	738,726	738,726	-	0.00%
SPLOST - Recreation Cities	5040105179	143,319	200,114	367,303	318,603	318,603	318,603	-	0.00%
SPLOST - Jail Facility	5040195176	-	817,989	1,959,856	1,700,000	1,700,000	1,700,000	-	0.00%
SPLOST-Roads (JCBOC)	5040265177	1,035,512	1,003,038	1,592,857	1,381,662	1,381,662	1,381,662	-	0.00%
SPLOST-Health & Welfare Facilities	5040275177	-	40,899	97,993	85,000	85,000	85,000	-	0.00%
SPLOST-Parks And Recreation	5040575177	247,622	489,996	980,220	850,253	850,253	850,253	-	0.00%
Total Taxes		**$ 7,108,029**	**$ 6,411,600**	**$ 9,799,277**	**$ 8,500,001**	**$ 8,500,001**	**$ 8,500,001**	**$ -**	**0.00%**
Intergovernmental								-	
St Grants-Road Projects	5040265112	$ -	$ 238,211	$ 547,863	$ -	$ -	$ -	$ -	n/a
Intergovernmental Revenue	5040265113	115,219	-	-	-	-	-	-	n/a
Intergovernmental Revenue	5040275113	-	10,000	-	-	-	-	-	n/a
Total Intergovernmental		**$ 115,219**	**$ 248,211**	**$ 547,863**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Other								-	
Interest	5040105170	$ 90,353	$ 108,802	$ 217,957	$ -	$ -	$ -	$ -	n/a
Donations	5040105180	-	-	65,000	-	-	-	-	n/a
Total Other		**$ 90,353**	**$ 108,802**	**$ 282,957**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Other Financing Sources/Transfers-in									
Transfers In - From Component Units	5040105998	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Transfers In - Road Projects	5040265998	901,693	95,000	75,042	-	-	95,000	95,000	n/a
Transfers In	5040575998	157,863	-	-	-	-	-	-	n/a
Fund Balance Undesignated		-	-	-	-	-	-	-	n/a
Total Transfers In		**$ 1,059,556**	**$ 95,000**	**$ 75,042**	**$ -**	**$ -**	**$ 95,000**	**$ 95,000**	**n/a**
Total Revenues		**$ 8,373,157**	**$ 6,863,613**	**$ 10,705,140**	**$ 8,500,001**	**$ 8,500,001**	**$ 8,595,001**	**$ 95,000**	**1.12%**

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COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES

Fiscal Year: January 01, 2008 - December 31, 2008

FUND: 50 NAME: SPECIAL PURPOSE LOCAL OPTION SALES TAX CAPITAL PROJECTS FUND

	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Public Utility/Intergovernmental									
Intergovernmental Allocation	5051100000	$ 2,327,626	$ 2,014,467	$ 2,916,755	$ 2,463,734	$ 2,463,734	$ 2,463,734	$ -	0.00%
Water & Sewerage Authority	5051100001	3,456,066	1,793,649	1,592,857	1,381,662	1,381,662	1,381,662	-	0.00%
Total Public Utility/Intergovernmental		**$ 5,783,692**	**$ 3,808,116**	**$ 4,509,612**	**$ 3,845,396**	**$ 3,845,396**	**$ 3,845,396**	**$ -**	**0.00%**
Transportation									
Community Promotions	5051530352	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Contingency (To be allocated)	5054260475	-	-	-	1,381,662	1,381,662	1,381,662	-	0.00%
Supplies	5054260225	-	245	-	-	-	-	-	n/a
Stone	5054260254	-	455	-	-	-	-	-	n/a
Annual Pavement Maintenance Program	5054260257	-	-	11,064	-	-	95,000	95,000	n/a
Special Road Projects	5054260258	-	-	2,644	-	-	-	-	n/a
Traffic Stripe	5054260260	-	200	-			-	-	n/a
Steven B. Tanger Blvd.	5054260303	-	-	-	-	-	-	-	n/a
Prlop-66-1 (157)	5054260306	-	-	-	-	-	-	-	n/a
Peprn-427-1(157)	5054260319	-	-	-	-	-	-	-	n/a
Other Professional Fees	5054260320	-	-	-	-	-	-	-	n/a
Prlop-183-1 (157)	5054260323	-	-	-	-	-	-	-	n/a
Prlop 19-1 (157)	5054260328	-	-	-	-	-	-	-	n/a
Lar27-130-2-157 Lebanon	5054260329	-	-	-	-	-	-	-	n/a
Prlop 8530-75 (157)	5054260330	-	-	-	-	-	-	-	n/a
Prlop-674-1 (157)	5054260331	-	-	-	-	-	-	-	n/a
Prlop 236-1 (157)	5054260332	-	-	-	-	-	-	-	n/a
Prlop-139-2-157 Savage Rd. Relocation	5054260333	-	-	-	-	-	-	-	n/a
Prlop 27-3 (157)	5054260334	-	-	-	-	-	-	-	n/a
Progress Road	5054260335	-	-	-	-	-	-	-	n/a
BANA Industrial Parkway	5054260336	-	-	-	-	-	-	-	n/a
Pr-15-1 (157)	5054260337	-	-	-	-	-	-	-	n/a
Concord Road Phase II	5054260338	-	-	-	-	-	-	-	n/a
Pr-103-1 (157)	5054260339	-	-	-	-	-	-	-	n/a
Repairs Buildings & Grounds	5054260362	-	1,588	-	-	-	-	-	n/a
Freightliner Psap 82-22	5054260400	-	-	-	-	-	-	-	n/a
Prlop-674-2 (157) Frontage Rd.	5054260401	9,195	1,792	-	-	-	-	-	n/a
Jewell Farm Road	5054260402	-	-	-	-	-	-	-	n/a
PR-426-1 (157) Bridge Hood	5054260403	-	-	-	-	-	-	-	n/a
Havertys Turn Lane Construction	5054260404	-	-	-	-	-	-	-	n/a
BRZLB 157 (11) Harmony Ch Rd	5054260405	-	-	-	-	-	-	-	n/a
PR 54-1 (157) Various Co. Roads	5054260406	-	-	782	-	-	-	-	n/a
BRZLB 157(10) Jefferson River Road	5054260407	720,507	-	-	-	-	-	-	n/a
Lamar Cooper Road	5054260408	25,642	-	-	-	-	-	-	n/a
Pocket Road	5054260409	1,045	-	129,951	-	-	-	-	n/a
McKinney Road	5054260410	62,831	-	-	-	-	-	-	n/a
Smithsonian Road	5054260411	22,632	-	-	-	-	-	-	n/a
Commerce Middle School Turn Lane	5054260412	-	-	-	-	-	-	-	n/a
Hawks Court	5054260413	-	-	-	-	-	-	-	n/a
General Jackson Road	5054260414	49,375	-	-	-	-	-	-	n/a
Harold Phillips Road	5054260415	34,073	-	-	-	-	-	-	n/a
Thyatira Brockton Road	5054260416	100,593	-	-	-	-	-	-	n/a
Old Hoods Mill Road	5054260417	80,003	-	-	-	-	-	-	n/a
W.E. King Road	5054260418	50,123	-	-	-	-	-	-	n/a
Waterworks Road	5054260419	61,130	-	-	-	-	-	-	n/a
Allison Way	5054260420	9,627	-	-	-	-	-	-	n/a
Fountain Drive	5054260421	19,263	-	-	-	-	-	-	n/a
Shirley Court	5054260422	8,262	-	-	-	-	-	-	n/a
Zion Church Road	5054260423	-	-	-	-	-	-	-	n/a
Old Collins Road	5054260424	-	-	-	-	-	-	-	n/a
Staghorn Trail and Tine	5054260425	102,156	-	-	-	-	-	-	n/a
Pleasant Acres	5054260426	225,496	-	-	-	-	-	-	n/a
Wardlaw Road	5054260427	22,562	-	-	-	-	-	-	n/a
Timber Ridge Road	5054260428	63,449	-	-	-	-	-	-	n/a
Wehunt Road	5054260429	42,202	-	-	-	-	-	-	n/a

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COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES
Fiscal Year: January 01, 2008 - December 31, 2008
FUND: 50 NAME: SPECIAL PURPOSE LOCAL OPTION SALES TAX CAPITAL PROJECTS FUND

	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Kelly's Way	5054260430	2,323	-	-	-	-	-	-	n/a
Cloverleaf Drive	5054260431	1,731	-	-	-	-	-	-	n/a
Overhead Allocation	5054260432	288,633		-	-	-	-	-	n/a
Land	5054260480	387,555	4,999	7,500	-	-	-	-	n/a
Tanger Extension Phase 11	5054260502	-	-	-	-	-	-	-	n/a
Bill Mahaffey Drive	5054260503	-	-	-	-	-	-	-	n/a
Jackson Parkway Extension	5054260504	649,573	-	-	-	-	-	-	n/a
Hendrix Drive	5054260505	15,756	-	-	-	-	-	-	n/a
Curtis H. Spence Drive	5054260506	16,764	-	-	-	-	-	-	n/a
Galilee Church Road	5054260507	-	26,681	-	-	-	-	-	n/a
W. H. Hayes Road	5054260508	-	35,880	-	-	-	-	-	n/a
Jackson Trail Road	5054260509	-	73,721	-	-	-	-	-	n/a
New Liberty Church Road	5054260510	-	100,466	-	-	-	-	-	n/a
Thompson Mill Road	5054260511	-	48,663	-	-	-	-	-	n/a
Marlow Road	5054260512	-	98,763	-	-	-	-	-	n/a
Mark Dodd Road	5054260513	-	38,111	-	-	-	-	-	n/a
Old Winder Jefferson Hwy	5054260514	-	44,744	-	-	-	-	-	n/a
Cedar Grove Church Road	5054260515	-	105,395	-	-	-	-	-	n/a
Unity Church Road	5054260516	-	163,961	-	-	-	-	-	n/a
Maddox Road	5054260517	-	185,500	-	-	-	-	-	n/a
Brooks Road	5054260518	-	32,002	-	-	-	-	-	n/a
Hoods Mill/Waterworks Engineering	5054260519	-	35,452	63,481	-	-	-	-	n/a
Cain Creek Lane	5054260523	-	52,350	-	-	-	-	-	n/a
Rouse Road	5054260524	-	22,869	-	-	-	-	-	n/a
Jackson Trail Road	5054260525	-	-	51,034	-	-	-	-	n/a
New Kings Bridge Road	5054260526	-	-	376,435	-	-	-	-	n/a
Ed Bennett Road	5054260527	-	-	360,778	-	-	-	-	n/a
Golden Nuggett Way	5054260528	-	-	60,763	-	-	-	-	n/a
Mauldin Road	5054260529	-	-	53,704	-	-	-	-	n/a
Holiday Cemetary Road	5054260531	-	-	495,800	-	-	-	-	n/a
W.O. Smith Road	5054260532	-	-	41,354	-	-	-	-	n/a
Peachtree Road	5054260533	-	-	142,872	-	-	-	-	n/a
Thompson Mill Road - Engineering	5054260534	-	-	22,987	-	-	-	-	n/a
Thomspon Mill Road - ROW	5054260535	-	-	31	-	-	-	-	n/a
J. Trail - Improvement (construction)	5054260540	-	-	1,045	-	-	-	-	n/a
Z. Williams Road	5054260541	-	-	14,460	-	-	-	-	n/a
Intergovernmental	5054260600	117,843	-	-	-	-	-	-	n/a
Equipment - Roads	5054260473	6,500	-	-	-	-		-	n/a
Total Transportation Projects		**$ 3,196,844.00**	**$ 1,073,837**	**$ 1,836,685**	**$ 1,381,662**	**$ 1,381,662**	**$ 1,476,662**	$ 95,000	**6.88%**

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COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES

Fiscal Year: January 01, 2008 - December 31, 2008

FUND: 50 NAME: SPECIAL PURPOSE LOCAL OPTION SALES TAX CAPITAL PROJECTS FUND

	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Recreation									
Hurricane Shoals Renovation	5056320500	$ -	$ 11,203	$ 92,147	$ -	$ -	$ -	$ -	n/a
Intergovernmental	5056570000	112,237	18,289	3,688	-	-	-	-	n/a
Seed, Feed, Fertilizer	5056570223	-	-	-	-	-	-	-	n/a
Supplies	5056570225	-	121	-	-	-	-	-	n/a
Repairs Bldgs & Grounds	5056570362	-	-	-	-	-	-	-	n/a
Capitalized Salaries Offset A/C	5056570401	-	-	-	-	-	-	-	n/a
Small Tools & Equipment	5056570467	-	-	5,129	-	-	-	-	n/a
Computer Hardware & Peripherals	5056570468	-	-	-	-	-	-	-	n/a
Construction In Progress	5056570469	-	-	-	850,253	850,253	850,253	-	0.00%
Sell's Mill Park Improvement	5056570500	59,088	23,382	-	-	-	-	-	n/a
Office Relocation	5056570501	22,294	-	-	-	-	-	-	n/a
Heritage Village	5056570502	-	-	-	-	-	-	-	n/a
Pavilions - Lamar Murphy Park	5056570503	-	-	-	-	-	-	-	n/a
Retaining Wall Project	5056570504	-	-	-	-	-	-	-	n/a
LMP-Soccer Fields Irrigation System	5056570505	-	-	-	-	-	-	-	n/a
East Jackson Park @ Nicholson	5056570506	38,947	7,417	251,437	-	-	-	-	n/a
Maysville Field House	5056570507	389	-	-	-	-	-	-	n/a
Maintenance Shed Addition	5056570509	-	9,059	-	-	-	-	-	n/a
Buildings - Recreation	5056570470	-	-	-	-	-	-	-	n/a
Other - Recreation	5056570472	-	-	-	-	-	-	-	n/a
Total Recreation Projects		**$ 232,955**	**$ 69,471**	**$ 352,401**	**$ 850,253**	**$ 850,253**	**$ 850,253**	**$ -**	**0.00%**
General Government									
Construction In Progress	5052660469	-	76,603	43,761	-	-	-	$ -	n/a
Libraries	5056440999	-	-	-	42,513	42,513	42,513	-	0.00%
Commerce Health Department	5055270470	-	404,066	-	85,000	85,000	85,000	-	0.00%
Total General Government		**$ -**	**$ 480,669**	**$ 43,761**	**$ 127,513**	**$ 127,513**	**$ 127,513**	**$ -**	**0.00%**
Public Safety									
Animal Shelter	5052690469	-	$ 6,200	$ (6,200)	$ -	$ -	$ -	$ -	n/a
Fire Training Facility	5052660470	26,792	-	-	-	-	-	-	n/a
Level I Countywide Jail	5052190469	-	-	202,201	1,700,000	1,700,000	1,643,926	(56,074)	-3.30%
Computer Hardware & Peripherals	5052220468	-	-	39,481	-	-	-	-	n/a
Capital Assets Autos	5052220471	-	-	95,085	-	-	-	-	n/a
Capital Assets Other	5052220473	-	-	18,000	-	-	-	-	n/a
West Jackson EMS Station	5052220500	-	-	800	-	-	-	-	n/a
Capital Assets Other	5052600473	-	-	29,983	-	-	-	-	n/a
Public Safety Facilities	5052220469	-	-	-	595,177	595,177	595,177	-	0.00%
Total Public Safety		**$ 26,792**	**$ 6,200**	**$ 379,350**	**$ 2,295,177**	**$ 2,295,177**	**$ 2,239,103**	**$ (56,074)**	**-2.44%**
Other Financing Sources/Uses									
Transfers Out - Jail Project to GF	5052190999	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 56,074**	**$ 56,074**	**n/a**
Total SPLOST Expenditures		**$ 9,240,283**	**$ 5,438,293**	**$ 7,121,809**	**$ 8,500,001**	**$ 8,500,001**	**$ 8,595,001**	**$ 95,000**	**1.12%**

Capital Projects Budget Highlights

At the time the Fiscal Year 2008 Budget was adopted, the Jackson County Board of Commissioners had not solidified their plans for expending SPLOST funds to be used for the purposes of transportation enhancements, public safety facilities, and libraries.

Community Service/Recreation

East Jackson Park - $850,253
Jackson County is continuing construction on the East Jackson Park. This project is still in the construction phase and is not expected to be complete until the fourth quarter of FY2008. $850,253 has been allocated to complete the construction still in progress.

General Government

Libraries- $42,513
Currently, there are no formal plans for the expenditure of SPLOST funds for libraries. These monies are being accumulated and in the interim will be allotted as proposals materialize.

Commerce Health Department – $85,000

The Commerce Health Department was completed in 2005. The general fund advanced funds in anticipation of the SPLOST receipts to fund this project. At 12/31/2007, the general fund was due an estimated $141,901 dollars from the SPLOST Capital Projects Fund. The 2008 appropriation of $85,000 will be used to liquidate the inter-fund receivable in the general fund.

Public Safety

Jackson County Jail - $1,643,826
Jackson County held the official groundbreaking for the new jail on September 20, 2007. Phases one and two that consisted of a needs assessment, site selection, schematic, architectural and civil design have been completed in 2006. Phase three that consists of final design for architectural, civil, mechanical, and electrical was completed in the Spring of 2007. Currently, advance site work is about complete and construction began in the fourth quarter of 2007. The new jail will encompass approximately 125,000 square feet of space and include 424 beds.

The Jackson County Jail is expected to cost approximately $33 million to construct and equip. However, only $10,200,000 has been appropriated and approved from the 1% Special Purpose Local Option Sales Tax that is expected to be collected over a six year period.

The Board of Commissioners have issued contractual debt or conduit debt through the City of Jefferson's Public Facilities Authority to finance the project long-term. It is expected that interest on the debt service will be capitalized during the construction period. The County expects to service the debt payments with proceeds from the Special Purpose Local Option Sales Tax designated for the jail project. Moreover, it is expected that the Jail will be financed for a period of 25 – 30 years. The County expects to promote the renewal of SPLOST on a continuing basis and pledge a portion of those receipts to service the debt on an on-going basis.

The current year's budget allocation of $1,643,826 will be used to offset the remaining costs of final design services for architectural, civil, mechanical, and electrical.

Public Safety Facilities – $595,177

$595,177 has been included for improvements to Public Safety Facilities. These funds will be used to construct new Emergency Medical Service Stations. However, at the time this budget was adopted; the Board of Commissioners had not formally authorized any new capital initiatives. Therefore, these funds will be held in a contingency capacity until capital projects materialize.

Public Utilities/Intergovernmental

Public Utilities - $1,381,662
Based on anticipated SPLOST Revenues, the county will transfer approximately $1,381,662 to the Jackson County Water and Sewerage Authority, a component unit of Jackson County Government to be used for water and sewer capital improvements. Information pertaining to specific capital projects and initiatives can be obtained by contacting the authority directly. For your convenience contact information can be found in section XII on page 11 of this document.

Intergovernmental - $2,463,734
Based on anticipated SPLOST Revenues, the county will transfer approximately $2,463,734 in intergovernmental payments to the various municipalities within Jackson County for capital improvements. Information pertaining to how the municipal governments of the cities of Arcade, Braselton, Commerce, Jefferson, Hoschton, Maysville, Nicholson, Pendergrass, and Talmo plan to expend their funds for capital information can be obtained by contacting those governments directly. For your convenience a contact list has been provided in section XII on page 11 of this document.

Transportation

Roads - $1,476,662
It is anticipated that the following transportation projects will materialize during the 2008 Budget Year once negotiations with the Georgia Department of Transportation have taken place in hopes of leveraging state-aid-matching dollars.

The Jackson County Road Department has proposed the following budget for transportation enhancements during 2008, however, please note that the following is tentative and has not been approved. As you will note under the Approved 2008 Capital Project Budget, SPLOST funds for transportation purposes in the amount of $1,476,662 have been allocated to contingency. Once projects materialize, the Board of Commissioners will take formal action to amend the budget and appropriate funds from contingency as required.

SPLOST #4 Roads Allocation - $8,289,970

Estimated FY07 Year End/FY08 Beginning Fund Balance		$ 735,395
FY 2008 Receipts & Contributions		
Projected FY08 SPLOST Receipts	$ 1,381,662	
Transfers In - from General Fund (Recommended)	95,000	
Potential GADOT Contribution - LARP Resurfacing	351,301	
Potential GADOT Contribution - Base & Paving	230,000	
Potential GADOT Contribution - State Aid Resurfacing	214,000	
Potential GADOT Contribution - Bridge Expansion	71,000	
Potential GADOT Contribution - S. Apple Valley Road	401,915	
Total Receipts & Contributions - FY08	$ 2,744,878	$ 3,480,273
FY 2008 PROPOSED ROAD PROJECTS		
LARP Resurfacing Program (7.887 miles)	$ 610,767	
Base and Pave Program (2.7 miles)	495,228	
County Resurfacing Program (7.57 miles)	586,220	
State Aid Resurfacing Program (4.7 miles)	382,166	
Bridge Expansion	200,000	
Total Proposed Road Projects - FY08	$ 2,274,381	$ 1,205,892
FY 2008 SPECIAL PROJECTS		
South Apple Valley Road	$ 1,169,768	
Total Proposed Special Projects - FY08	$ 1,169,768	
Estimated Year End Fund Balance - FY08		$ 36,124

Departmental Capital Outlay

Routine Capital Expenditures

Routine capital expenditures for municipal equipment are included within the General Fund Operating Budgets rather than the capital projects fund. The following details appropriations for the replacement of municipal equipment that has been included within the General Fund Operating Budgets for FY2008.

General Fund:

Public Safety/Sheriff - $585,000

The Sheriff's Departmental Appropriation includes $585,000 to provide for the replacement of twenty police interceptors.

Impact on Operating Budget

Non-Routine Capital Expenditures

Non-Routine Capital Expenditures are defined as those expenditures that would have a significant impact on the operating budget.

There are plans for a new jail on the horizon. The groundbreaking of the new jail occurred on September 20, 2007. Construction of the jail is not expected to be complete until the Spring of 2009. Presently, Precision Planning, the county's engineer and architect is conducting a study to determine the impact on future years' operating budgets.

Additionally, the county does not expect an adverse impact on the operating budget from prospective transportation enhancements. This is because resurfacing of existing roads will reduce our maintenance costs and any new base and paving projects would reduce existing maintenance costs as well.

Therefore, the county expects no non-routine capital expenditures for FY2008 that would have an impact on the operating budget.

ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprise – where the intent of the County is (a) that the costs of providing goods or services to the general public on a continuous basis be financed or recovered primarily through user charges; or (b) where the County has decided that periodic determination of net income is appropriate for accountability purposes. The County maintains the following enterprise fund:

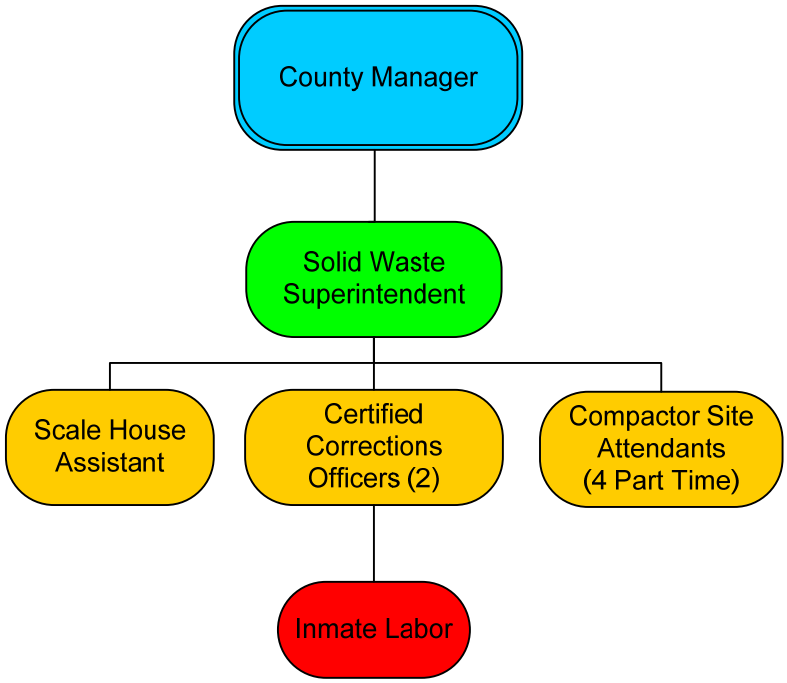
Solid Waste Disposal Facility – to account for the provision of Solid Waste Disposal Services to the residents of the County. Solid Waste Disposal Facility is comprised of a transfer station and related collection facilities. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, operations, maintenance, financing and related debt service.

SOLID WASTE

MISSION AND GOALS:

The Jackson County Solid Waste Department provides disposal services for commercial and residential generators of waste in Jackson County. This department meets or exceeds state standards and is responsive to the health and sanitary needs of the citizens of this county. This department also strives to maintain a solid waste system that promotes a high level of public health and safety, and which protects the natural and human environment of Jackson County.

NUMBER OF APPROVED POSITIONS: Four full-time and five part-time.



GOALS:

- Maintain a solid waste system that promotes a high level of public health and safety, and which protects the natural and human environment of Jackson County
- Develop an economically responsible program for solid waste management that recognizes the needs for environmental protection and service to the citizens of Jackson County.
- Encourage cooperative and coordinated efforts among government agencies, private companies and the public to support the goal of sustainable resources for the community.
- Maintain or reduce the per ton cost of waste processed to maintain a competitive tipping fee.
- Ensure commercial and residential haulers are within state guidelines.
- Ensure the closed landfill complies with state and federal regulations.
- Provide educational programs to the citizens of the county.
- Incorporate flexibility to accommodate future needs.

OBJECTIVES:

- Pass ordinances to ensure standard collection and disposal methods are uniform within the county.
- Pass ordinances to help relieve roadside waste within the county.
- Increase compactor site usage to 450 tons per year.

- To write and maintain a comprehensive solid waste plan that fits the needs of all citizens in the county.
- Continue working with the 10-county solid waste authority for all of our future disposal needs, to include, but not limited to: land filling, composting, incineration, plasma arc, and recycling.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY08:

- Build a new Transfer Station that will be suitable for the tonnage we receive now and for 20-year future growth of the county.
- Establish a C & D landfill for Jackson County (permit has been applied for).
- Work with Keep Jackson County Clean & Beautiful to establish educational and recycling programs throughout the county.
- Maintain closed landfills on SR 82 and Darnell Road.
- Inmate labor force has too much interaction with the public at transfer station, thus consideration of a civilian labor force is warranted.
- Try to establish compactor sites in other parts of the county.

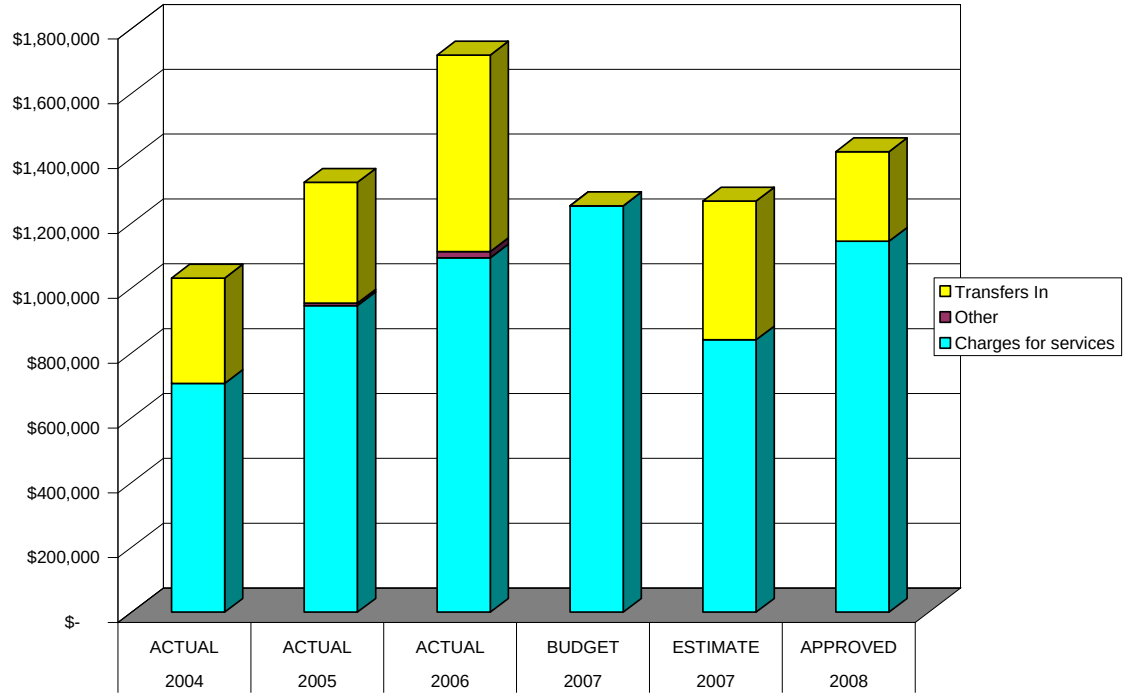
PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast
Workload Measures					
Total Billable Tonnage through Transfer Station	19,452	26,890	27,292	29,000	32,000
Compactor Site Tonnage	322	336	355	384	400
Roadside Disposal Tonnage	7,175	1,820	3,260	11,500	5,000

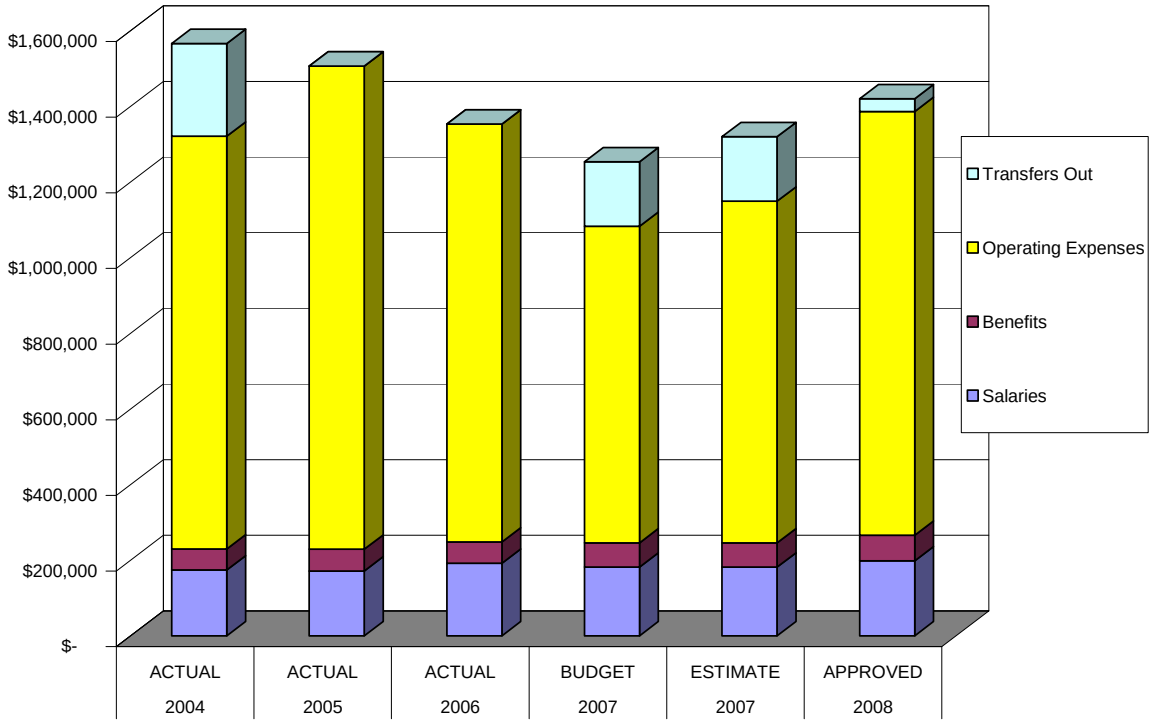
HISTORICAL INFORMATION AND APPROVED 2008 DEPARTMENTAL REVENUE

REVENUE SOURCE	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
Scrap Tire Disposal	304036.5191	$ 1,686	$ 1,507	$ -	$ -	$ -	$ -	$ -	n/a
State Grants	304036.5112	-	-	37,000	-	-	-	-	n/a
Recycling Fees	304036.5192	1,235	-	-	-	-	-	-	n/a
Transfers Station Charges	304036.5193	702,693	943,871	1,055,976	877,450	840,000	1,144,000	266,550	30.38%
C & D Landfill Charges	304036.5195	-	-	-	376,050	-	-	-	0.00%
Compactor Site Charges	304036.5194	-	-	-	-	-	-	-	n/a
Total Charges for Services		**$ 705,614**	**$ 945,378**	**$ 1,092,976**	**$ 1,253,500**	**$ 840,000**	**$ 1,144,000**	**$ (109,500)**	**-8.74%**
Gain (loss) on Disposal of Assets	304036.5169	$ -	$ -	$ 19,106	$ -	$ -	$ -	$ -	n/a
Sale of County Property	304036.5190	-	-	-	-	-	-	-	n/a
Interest	304036.5170	-	-	-	-	-	-	-	n/a
Capital Contribution	304036.5990	8,033	-	-	-	-	-	-	n/a
Proceeds Insurance Claims	304036.5201	-	-	-	-	-	-	-	n/a
Total Other		**$ 8,033**	**$ -**	**$ 19,106**	**$ -**	**$ -**	**$ -**	**$ -**	n/a
Transfers In	304036.5998	**$ 324,925**	**$ 372,561**	**$ 606,479**	**$ -**	**$ 428,044**	**$ 276,280**	**$ 276,280**	n/a
Total Revenues Transfer Station		**$ 1,038,572**	**$ 1,317,939**	**$ 1,718,561**	**$ 1,253,500**	**$ 1,268,044**	**$ 1,420,280**	**$ 166,780**	**13.31%**

Transfer Station Revenues and Transfers In



Transfer Station Expenses



TRANSFER STATION FY08 BUDGET HIGHLIGHTS:

The budget highlights attempt to explain only significant variations in the budget from the prior year. However, there are other increases and decreases that are insignificant that skew the overall increase or decrease in operating expenditures.

- 8.96% or $16,321 increase in salaries primarily due to:
    - 3% retroactive Cost of Living Adjustment given in May, 2007.
    - Implementation of results from the wage and salary study.
- 5.64% or $3,606 increase in benefits primarily due to:
    - Adjustments due to staff and salary changes
    - Increases in FICA, Medicare, Insurance, etc.
- 33.88% or $283,545 increase in operating expenses primarily due to:
    - 44.95% or $283,626 increase in Waste Management Contract.
    - 30.00% or $1,500 increase in Scrap Tire Clean-up.
    - 100% or $4,500 decrease in Maintenance Contracts.
- Total increase of 13.31% or $166,780.

ADDITIONAL STAFF REQUESTED:

- Corrections Officer
- Equipment Operator

CAPITAL REQUESTS:

- **New Transfer Station: Estimated Cost = $950,000** - Construction of a new transfer station with recycling center is the major concern for FY08. This is required for the health and safety of the employees and citizens of Jackson County. The present station was built in 1994 to handle 50 tons per day. If growth in the county continues, the expectations are to handling 150 to 200 tons per day in 2008.
- **Trackloader: Estimated Cost = $166,314**
- **816F Packer: Estimated Cost = $326,689**

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - REVENUES AND EXPENSES
FISCAL YEAR: JANUARY 01, 2008 - DECEMBER 31, 2008
FUND: 30 NAME: SOLID WASTE DISPOSAL FACILITY
DEPT: 36 NAME: TRANSFER STATION

	NUMBER	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATE	2008 APPROVED	DIFFERENCE 2008-2007	PERCENT CHANGE
REVENUE SOURCE									
Scrap Tire Disposal	304036.5191	$ 1,686	$ 1,507	$ -	$ -	$ -	$ -	$ -	n/a
State Grants	304036.5112	-	-	37,000	-	-	-	-	n/a
Recycling Fees	304036.5192	1,235	-	-	-	-	-	-	n/a
Transfers Station Charges	304036.5193	702,693	943,871	1,055,976	877,450	840,000	1,144,000	266,550	30.38%
C & D Landfill Charges	304036.5195	-	-	-	376,050	-	-	-	0.00%
Compactor Site Charges	304036.5194	-	-	-	-	-	-	-	n/a
Total Charges for Services		**$ 705,614**	**$ 945,378**	**$ 1,092,976**	**$ 1,253,500**	**$ 840,000**	**$ 1,144,000**	**$ (109,500)**	**-8.74%**
Gain (loss) on Disposal of Assets	304036.5169	$ -	$ -	$ 19,106	$ -	$ -	$ -	$ -	n/a
Sale of County Property	304036.5190	-	-	-	-	-	-	-	n/a
Interest	304036.5170	-	-	-	-	-	-	-	n/a
Capital Contribution	304036.5990	8,033	-	-	-	-	-	-	n/a
Proceeds Insurance Claims	304036.5201	-	-	-	-	-	-	-	n/a
Total Other		**$ 8,033**	**$ -**	**$ 19,106**	**$ -**	**$ -**	**$ -**	**$ -**	n/a
Transfers In	304036.5998	**$ 324,925**	**$ 372,561**	**$ 606,479**	**$ -**	**$ 428,044**	**$ 276,280**	**$ 276,280**	n/a
Total Revenues Transfer Station		**$ 1,038,572**	**$ 1,317,939**	**$ 1,718,561**	**$ 1,253,500**	**$ 1,268,044**	**$ 1,420,280**	**$ 166,780**	**13.31%**
OBJECT OF EXPENSES									
Salaries - Regular	5536.0102	145,896	143,509	152,592	144,212	144,212	160,533	$ 16,321	11.32%
Salaries - Part Time	5536.0103	22,078	16,550	20,936	29,404	29,404	29,404	-	0.00%
Salaries - Overtime	5536.0105	6,511	11,785	18,888	8,486	8,486	8,486	-	0.00%
Salaries Total		**$ 174,485**	**$ 171,844**	**$ 192,416**	**$ 182,102**	**$ 182,102**	**$ 198,423**	**$ 16,321**	**8.96%**
Unemployment Insurance	5536.0108	1,390	1,256	1,067	1,053	1,053	464	$ (589)	-55.94%
Medicare	5536.0109	2,504	2,558	2,704	2,640	2,640	2,877	237	8.98%
FICA	5536.0110	10,705	10,724	11,478	11,290	11,290	12,302	1,012	8.96%
Retirement	5536.0111	9,791	5,624	4,883	12,256	12,256	12,525	269	2.19%
Health Insurance	5536.0112	21,850	28,295	26,638	27,206	27,206	29,408	2,202	8.09%
Workers' Compensation Insurance	5536.0113	9,132	9,036	9,330	9,497	9,497	9,972	475	5.00%
Benefits Total		**$ 55,372**	**$ 57,493**	**$ 56,100**	**$ 63,942**	**$ 63,942**	**$ 67,548**	**$ 3,606**	**5.64%**
Personal Services Total		**$ 229,857**	**$ 229,337**	**$ 248,516**	**$ 246,044**	**$ 246,044**	**$ 265,971**	**$ 19,927**	**8.10%**
Books & Periodicals	5536.0219	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Postage	5536.0224	201	228	353	375	375	375	-	0.00%
General Operating Supplies	5536.0225	6,020	6,200	4,803	7,000	7,000	7,000	-	0.00%
Advertisements	5536.0226	100	104	267	-	-	-	-	n/a
Specialty Supplies	5536.0227	-	-	-	-	-	-	-	n/a
Fuel & Lubricants[1]	5536.0243	14,009	15,786	14,672	17,600	17,600	17,600	-	0.00%
Janitorial Supplies	5536.0244	-	-	-	-	-	-	-	n/a
Tires & Batteries	5536.0248	7,109	4,218	2,317	5,600	5,600	7,000	1,400	25.00%
Asphalt, Paving, Tar, Prim	5536.0255	-	-	-	-	-	-	-	n/a
Waste Management[2]	5536.0260	722,198	833,725	871,006	630,924	680,673	914,550	283,626	44.95%
Travel Expenses[3]	5536.0307	303	75	230	300	300	500	200	66.67%
Conferences & Training[3]	5536.0309	369	15	656	800	800	800	-	0.00%
Accounting	5536.0314	-	-	368	-	-	-	-	n/a
Dues	5536.0318	457	1,115	167	200	200	1,700	1,500	750.00%
Other Professional Fees	5536.0320	149	137	1,641	200	500	1,000	800	400.00%
Rewards, Damages, Indemnities	5536.0321	939	4,957	4,090	3,500	3,500	3,500	-	0.00%
Communications	5536.0326	1,256	1,130	6,998	1,900	3,800	3,100	1,200	63.16%
Maintenance Contracts[4]	5536.0328	909	2,334	260	4,500	4,500	-	(4,500)	-100.00%
Property & Liability Insurance	5536.0330	4,516	4,270	4,831	4,839	4,839	5,081	242	5.00%
Electricity	5536.0332	7,013	7,609	7,907	7,600	7,600	7,600	-	0.00%
Natural Gas	5536.0333	104	-	-	-	-	-	-	n/a
Water & Sewer	5536.0334	220	263	291	275	750	500	225	81.82%
Uniforms	5536.0337	534	-	-	-	-	-	-	n/a
Miscellaneous	5536.0352	-	-	3	-	-	-	-	n/a
Repairs - Equipment	5536.0360	11,958	9,302	9,754	3,000	3,000	2,500	(500)	-16.67%
Repairs - Automobiles	5536.0361	1,311	2,542	2,142	3,000	3,000	3,000	-	0.00%
Repairs Buildings & Grounds	5536.0362	2,375	1,050	2,702	3,000	3,000	3,000	-	0.00%
Depreciation Expense	5536.0364	23,167	41,715	41,450	135,264	135,264	135,264	-	0.00%
Closure/Post Monitoring	5536.0365	259,674	330,538	107,919	-	-	-	-	n/a
Operating Lease Expenditure	5536.0367	-	-	-	2,148	2,148	-	(2,148)	-100.00%
Computer Hardware & Peripherals	5536.0468	131	-	-	-	-	-	-	n/a
Expendable Equipment	5536.0476	-	-	-	-	-	-	-	n/a
Scrap Tire Cleanup Program	5536.0500	42,028	5,057	11,751	5,000	19,000	6,500	1,500	30.00%
Loss On Sale Of Capital Assets	5536.0600	16,353	-	-	-	-	-	-	n/a
Bad Debt Expense	5536.0900	(31,916)	5,176	8,503	-	-	-	-	n/a
Operating Expenses Total		**$ 1,091,487**	**$ 1,277,546**	**$ 1,105,081**	**$ 837,025**	**$ 903,449**	**$ 1,120,570**	**$ 283,545**	**33.88%**
Transfers Out	**5536.0999**	**$ 245,008**	**$ -**	**$ -**	**$ 170,431**	**$ 170,431**	**$ 33,739**	**$ (136,692)**	**-80.20%**
Transfer Station Total		**$ 1,566,352**	**$ 1,506,883**	**$ 1,353,597**	**$ 1,253,500**	**$ 1,319,924**	**$ 1,420,280**	**$ 166,780**	**13.31%**

(1) #0243 - Increase due to rising fuel costs.
(2) #0260 - Prior year operations assumed costs of operations for C&D landfill
(3) #0307 & #0309 - Superintendent's continuing education to maintain certification as a landfill operator.
(4) #0320 - Cardinal Scales and Duplicating Products

Glossary

ACCOUNT GROUP. A self-balancing set of accounts, which are not a fund or a fiscal entity. General Fixed Assets Account Group and General Long-Term Debt Account Group are such examples.

ACCOUNTING SYSTEM. The total structure of records and procedures that identify, record, classify, summarize and report information on the financial position and results of operations of a governmental unit or any of its funds.

ACCRUAL BASIS ACCOUNTING. A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.

ACCRUED EXPENSE. An expense incurred during the current accounting period but which is not to be paid until a subsequent accounting period.

ACCRUED REVENUE. Revenue earned during the current accounting period but which is not be collected until a subsequent accounting period.

AD VALOREM. A basis for levy of taxes upon property based on value.

AD VALOREM TAX. A tax levied on the assessed value of real property. This tax is also known as property tax.

AGENCY FUND. A fund consisting of resources received and held by the governmental unit as an agent for others.

APPROPRIATION. An authorization by the Board of Commissioners to incur obligations and to expend public funds for a stated purpose. An appropriation is usually limited in amount and as to the time when it may be expended.

ARBITRAGE. Taking funds that have been raised from the sale of tax-exempt bonds and investing them at a higher rate of interest in taxable securities. Profits derived from the interest earning must be refunded to the federal government in certain cases.

ASSESSMENT. The process of making the official valuation of property for taxation.

ASSESSED VALUE. The value at which property is taxed. The Assessed value in the state of Georgia is forty percent (40%) of the fair market value.

ASSETS. Probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events.

AUDIT. A methodical examination of the utilization of and changes in resources. It concludes in a written report of the findings. A financial audit is a test of the management's financial statements and internal accounting control procedures to determine the extent to which: internal accounting controls are both available and being used; and to determine whether the financial statements fairly present the County's financial condition and results of operations.

AUTHORITY. A government or public agency created to perform a single function of a restricted group of related activities. Usually such units are financed from service charges, fees and tools, but in some instances they also have taxing powers. An authority may be completely independent of other governments or partially dependent upon other governments for its creation, its financing or the exercises of certain powers.

AVAILABLE (UNDESIGNATED) FUND BALANCE. This refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

BOND. A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specific rate.

BOND DISCOUNT. The excess of the face value of a bond over the price for which it is acquired or sold.

BOND PREMIUM. The excess of the price at which a bond is acquired or sold over its face value.

BONDED DEBT. The portion of indebtedness represented by outstanding bonds.

BUDGET. A plan of financial operation embodying estimates of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

BUDGET AMENDMENT. A budget amendment alters the total appropriation for a department or fund and requires approval by an ordinance passed by the Board of Commissioners.

BUDGET CONTROL. The control or management of the approved Budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

BUDGET DOCUMENT. The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body.

BUDGET MESSAGE. A general discussion of the proposed budget as presented in writing by the Financial Director to the Board of Commissioners. The message contains an explanation of the principal budget items and recommendations regarding the financial policy for the coming year.

BUDGET RESOLUTION. The official enactment by the County Commission legally authorizing the Financial Director to obligate and spend resources.

BUDGET TRANSFER. Intradepartment Transfer: A transfer from one account in a division, to another within the same division that does not increase the departments' total budget. These transfers may be made upon the approval of the Finance Director.

CAPITAL EXPENDITURES. Capital outlay of one thousand five hundred dollars ($1,500) or more that has a useful life in excess of one year.

CAPITAL IMPROVEMENT PROGRAM (CIP). A multi-year plan developed for capital improvements, which is updated annually. All improvements are to be made in accordance to this plan.

CAPITAL PROJECTS FUND. A fund used to account for financial resources used for the acquisition or construction of major capital equipment or facilities.

CAPITAL OUTLAY. Expenditures that result in the acquisition or addition to fixed assets.

CASH BASIS. A basis of accounting under which transactions are recognized only when cash is received or disbursed.

CDBG. Community Development Block Grant.

CDBG-EIP. Community Development Block Grant – Employment Incentive Program. The CDBG-EIP program is designed to aid new or expanding businesses in receiving needed infrastructure though a grant to either cities or counties. Eligible projects include water and sewer line extensions, road improvement, or direct loans. Applications can be submitted whenever the need arises. The business must commit to hire at least fifty one percent (51%) low and moderate income individuals.

CONSTRUCTION WORK IN PROGRESS. The cost of construction work that has been started but not yet completed.

CONTINGENCY. Funds set aside to provide for unforeseen expenditures of uncertain amounts.

D.A.R.E. Drug Abuse Resistance Education.

DEBT. An obligation resulting from the borrowing of money or from the purchase of goods and services.

DEBT SERVICE. Expenditures for principal and interest payments on loans, notes, and bonds.

DEBT SERVICE FUND. A fund established to account for the accumulation of resources for, and payment of, general long-term debt principal and interest.

DELINQUENT TAXES. Taxes remaining unpaid after the due date. Unpaid taxes continue to be delinquent until paid, abated, or converted into a lien on property.

DEPARTMENT. A major unit of organization in Jackson County comprised of subunits named divisions or cost centers and responsible for the provision of a specific package of services.

DEPRECIATION. (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) The portion of the cost of a capital asset which is charged as an expense during a fiscal period.

ENCUMBRANCE. Commitment related to an unperformed contract for goods and services. Encumbered funds may not be used for any purpose.

ENTERPRISE FUNDS. A fund established to account for operations that are financed and operated in a manner similar to private enterprise – where the intent of the governing body is to provide goods or services to the general public, charging user fees to recover financing costs. An example is the Jackson County Transfer Station.

EXPENDITURE. This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to governmental funds.

EXPENSE. Outflows or other using up of assets or incurring of liabilities during a period from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations for example, depreciation. This term applies to Enterprise Funds.

FIDUCIARY FUND. Any fund held by a governmental unit as an agent or trustee.

FISCAL YEAR. A 12-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations.

FIXED ASSETS. Assets of a long-term character which are not intended to be sold for profit, but which are to be used in an organization's normal course of business, such as land, buildings, improvements other than building, machinery, and equipment.

FRINGE BENEFITS. Employer share of F.I.C.A. taxes, health and dental insurance, disability insurance, life insurance, workmen compensation, unemployment taxes, and retirement contributions made on behalf of the County employees.

FULL-TIME POSITION. A position which qualifies for full County benefits, usually required to work 30 hours per week.

FUND. A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND ACCOUNTING. A method of accounting where resources are allocated to and accounted for in separate funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

FUND BALANCE. Fund equity (excess of assets over liabilities) available for appropriation.

FUND EQUITY. The excess of assets over liabilities. A portion of the equity may be reserved or designated; the remainder is Fund Balance.

GAAP. Generally Accepted Accounting Principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standards setting bodies.

GCIC. Georgia Criminal Intelligence Center.

GEFA. Georgia Environmental Facilities Authority.

GENERAL FIXED ASSETS ACCOUNT GROUP. A self-balancing group of accounts set up to account for the general fixed assets of a governmental unit.

GENERAL FUND. A fund used to account for all transactions of a governmental unit that are not accounted for in another fund.

GENERAL LONG-TERM DEBT ACCOUNT GROUP. A self-balancing group of accounts set up to account for long-term debt that is legally payable from general revenues.

GENERAL OBLIGATION BONDS. Bonds backed by the full faith and credit of government.

GOAL. A goal is a statement of desired conditions to be maintained or achieved through the efforts of an organization. Actual total achievement may be impossible, but the goal is a standard against which to measure progress towards ideal conditions. A goal is a definition of results toward which the work of the organization is directed.

GOVERNMENTAL FUNDS. This category of funds includes typical governmental activities and includes funds such as the General Fund, Special Revenue Fund, and the Debt Service Fund. These funds are set up to measure current expendable financial resources (only current assets and current liabilities) and uses the modified accrual basis of accounting.

GRANT. A contribution of assets (usually cash) from one government unit or organization to another. Typically, these contributions are made to local governments from the state or federal governments to be used for specific purposes and require distinctive reporting.

HOMESTEAD EXEMPTION. A tax relief measure whereby state law permits local governments to exempt a fixed dollar amount of appraised value of qualifying residential property.

INSURANCE PREMIUM TAX. Tax paid by insurance companies for premiums collected inside the county.

INTERFUND LOAN. A loan made by one fund to another to be repaid at a later date.

INTERFUND TRANSFER. An amount transferred from one fund to another as expenditure to one fund and revenue to the other fund.

INTERGOVERNMENTAL REVENUE. Revenue from other governments in the form of entitlements, grants, shared revenues or payments in lieu of taxes.

INVESTMENT. Securities held for the production of income in the form of interest and dividends.

LARP. Local Assistance Road Projects.

LEASE-PURCHASE AGREEMENTS. Contractual agreements that are termed leases, but that in substance are purchase contracts.

LEVY. To impose taxes, special assessments or service charges for the support of government activities.

LIABILITIES. Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

LINE-ITEM. A detailed classification of an expense or expenditures classified within each Department.

LINE-ITEM BUDGET. Listing of each category of expenditures and revenues by fund, agency, department, division and or cost center.

L.O.S.T. (Local Option Sales Tax) Tax levied at the rate of one percent which applies to the same items as the State sales tax, except that the local option sales tax also applies to sales of motor fuels. In order to impose this tax, the qualifying entity must submit a copy of a resolution if more than one-half of the votes cast are in favor of the tax.

LONG-TERM DEBT. Debt with a maturity of more than one year after the date of issuance.

MAJOR FUND. A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. The general fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and a least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

MILL. One one-thousandth of a dollar of assessed value. A tax rate of one mill produces one dollar of taxes for each $1,000 of assessed property valuation.

MILLAGE. Rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.

MISSION. The mission statements included in Department budget requests are designed to inform the reader of the department's essential functions or activities/responsibilities/tasks they are charged to accomplish, as well as, the major services they provide.

MODIFIED ACCRUAL BASIS. Governmental funds use the modified accrual basis of accounting. Revenues are recognized in the period in which they become both available and measurable. Expenditures are recognized at the time a liability is incurred.

NONOPERATING EXPENSE. Proprietary fund expenses incurred in performance of activities not directly related to supplying the basic service by a governmental enterprise.

NONOPERATING INCOME. Propriety fund income that is not derived from the basic operations of such enterprises.

OBJECT CODE. Expenditure classification according to the types of items purchased or services obtained; for example, personnel services, materials & supplies, contractual services, and capital.

OBJECTIVE. An objective is a decision about the amount of progress to be made within a specified period of time. It states in measurable and quantitative terms the results to be achieved within a specified time and plans the incremental steps to achieve the goal.

OPERATING COSTS. Operating cost are proprietary (Enterprise) fund expenses that directly relate to the fund's primary service activities. For example: salaries and wages, expendable supplies, and contractual services.

OPERATING TRANSFER. Legally authorized interfund transfers from a fund receiving revenue to the fund that makes expenditures.

ORDINANCE. A formal legislative enactment by the governing body of a County. It is not in conflict with any higher form of law, such as state statute or constitutional provision; it has the full force and effect of law within the boundaries of the municipality to which it applies.

PART-TIME. Part-time employees work less than 30 hours per week and are not entitled to full-time employee benefits.

PERFORMANCE MEASURES. Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.

PERSONAL PROPERTY. Property that can be moved with relative ease, such as motor vehicles, boats, machinery, and inventoried goods.

PERSONAL SERVICES. Expenditures for the payment of salaries, wages and fringe benefits of employees.

PROFESSIONAL SERVICES. Expenditures incurred by the county to obtain the services of recognized licensed professionals such as doctors, lawyers, engineers, certified public accountants, and consultants.

PROPERTY TAX. Tax based on assessed value of a property, either real estate or personal. Tax liability falls on the owner of record as of the appraisal date.

PROPRIETARY FUNDS. This category of funds often emulates the private sector and includes Enterprise Funds and Internal Service Funds. These funds are set up to measure the flow of economic resources (all assets and liabilities) and use the accrual basis of accounting.

REAL ESTATE TRANSFER TAX. Taxes collected by Jackson County on real estate transfers (deed fees) within the county.

REAL PROPERTY. Land, buildings, permanent fixtures, and improvements.

RESERVE. (1) An account used to earmark a portion of fund balance to indicate that it has been earmarked for a particular purpose; and (2) an account used to earmark a portion of fund equity as legally segregated for a future use.

RESIDUAL EQUITY TRANSFERS. Additions to or deductions from the beginning fund balance of governmental funds.

RETAINED EARNINGS. An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

REVENUE. Increases in the net current assets of a government fund type from other than expenditure refunds and residual equity transfers. Examples include property taxes, licenses and fees, and charges for services.

REVENUE BONDS. Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

RISK MANAGEMENT. The coordinated and continuous effort to minimize the potential financial and human resource losses arising from workers compensation, liability and property exposures.

SELF-INSURANCE. The formal assumption or partial assumption of risks and the accounting of results. Specific accounts are set aside to fund the risks. Any losses which do occur are charged against those accounts or funds.

S.P.L.O.S.T. (Special Purpose Local Option Sales Tax) An additional 1 percent sales tax that may be imposed for a specific time period on the same items as the State sales tax. The tax may be levied with voter approval and must be used for specific capital projects or capital outlay.

SPECIAL REVENUE FUND. A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specified purposes.

TAX. A compulsory charge levied by a governmental unit for the purpose of raising revenue. These revenues are used to pay for services or improvements provided for the general public benefit.

TAX ANTICIPATION NOTE (TAN). Borrowing by a local government against future anticipated tax revenue.

TAX DIGEST. The total assessed value of taxable property for a particular area.

TEMPORARY POSITION. A temporary position is filled for a specified period of time, is not permanent in nature, and does not qualify for regular County benefits.

TRUST FUNDS. Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

UNRESERVED FUND BALANCE. The amount remaining in a fund that is not designated for some future use and which is available for further appropriation or expenditures.

USER CHARGES. The payment of a fee for direct receipt of a public service by the party benefiting from the service.

GLOSSARY OF ACRONYMS

This list of acronyms has been provided for the ease of reading this document.

ACCG	Association of County Commissioners of Georgia
ACCG-IRMA	Association of County Commissioners of Georgia - Interlocal Risk Management Agency
ADA	American Disabilities Act
BOC	Board of Commissioners
CDBG	Community Development Block Grant
CDBG-EIP	Community Development Block Grant - Employment Incentive Program
CIP	Capital Improvement Program
COPS	Certificates of Participation
D.A.R.E.	Drug Abuse Resistance Education
DFACS	Department of Family and Children Services
DPA	District Project Achievement
DRE	Direct Recording Electronic
EMS	Emergency Medical Services
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GCIC	Georgia Criminal Intelligence Center
GEFA	Georgia Environmental Facilities Authority
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GO Bonds	General Obligation Bonds

GLOSSARY OF ACRONYMS (Continued)

HAVA	Help America Vote Act
JCATS	Judicial Case Activity Tracking System
J.C.C.I.	Jackson County Correctional Institute
LARP	Local Assistance Road Projects
LOST	Local Option Sales Tax
M & O	Operations and Maintenance
O.C.G.A.	Official Code of Georgia
R.D.C.	Rural Development Center
SPLOST	Special Purpose Local Option Sales Tax
S & P	Standard and Poor's
TAN	Tax Anticipation Note
UDC	Unified Development Codes
UOBWA	Upper Oconee Basin Water Authority

Jackson County
City Addresses

City of Arcade:	CITY HALL P.O. Box 417 Jefferson, GA 30549
Town of Braselton:	TOWN HALL 4982 Highway 53 P.O. Box 306 Braselton, Georgia 30517
City of Commerce:	CITY HALL 27 Sycamore St. Commerce, GA 30529
City of Hoschton:	CITY HALL 77 City Square Hoschton, GA 30548
City of Jefferson:	CITY HALL 147 Athens St. Jefferson, GA 30549
City of Maysville:	CITY HALL 226 N. Main St. Maysville, GA 30558
City of Nicholson:	CITY HALL 175 Lakeview Dr. Nicholson, GA 30565
City of Pendergrass:	CITY HALL 75 Glen Gee Rd Pendergrass, GA 30567
City of Talmo:	CITY HALL 45 A J Irvin Rd Talmo, GA 30575

Other Contact Information:

Jackson County Water and Sewerage Authority: 706-367-1741

Jackson County Website:

www.jacksoncountygov.com

2007 JACKSON COUNTY MILLAGE RATES

2007 taxes are levied for the 2008 Fiscal Year Budget

STATE	COUNTY M&O	COUNTY SCHOOL	COUNTY SCHOOL BOND	FIRE DISTRICT	CITY M&O	CITY SCHOOL	CITY SCHOOL BOND	TOTAL	DISTRICT NAME	DISTRICT ID #
0.25	9.59	18.90	3.10	0.71				32.55	Nicholson	0
0.25	8.73	18.90	3.10	0.00				30.98	County	1
0.25	9.59	0.00	0.00	0.00	1.06	17.75		28.65	Commerce	~2
0.25	9.59	0.00	0.00	0.00	6.49	13.24	3.30	32.87	Jefferson	~3
0.25	8.73	18.90	3.10	1.69				32.67	West Jackson FD	4
0.25	9.59	18.90	3.10	1.69				33.53	Braselton	5
0.25	9.59	18.90	3.10	1.69				33.53	Hoschton	6
0.25	9.59	18.90	3.10	0.98				32.82	Maysvillle	7
0.25	9.59	18.90	3.10	1.16				33.00	Arcade	8
0.25	9.59	18.90	3.10	0.73	3.00			35.57	Pendergrass	~9
0.25	8.73	18.90	3.10	1.47				32.45	Harrisburg FD	10
0.25	8.73	18.90	3.10	0.71				31.69	Nicholson FD	11
0.25	8.73	18.90	3.10	1.50				32.48	South Jackson FD	12
0.25	8.73	18.90	3.10	0.95				31.93	Jackson Trail FD	13
0.25	8.73	18.90	3.10	0.73				31.71	North Jackson FD	14
0.25	8.73	18.90	3.10	1.66				32.64	Plainview FD	15
0.25	8.73	18.90	3.10	0.98				31.96	Maysville FD	16
0.25	8.73	18.90	3.10	1.16				32.14	Arcade FD	17
0.25	9.59	18.90	3.10	0.73				32.57	Talmo	18
0.25	8.73	18.90	3.10	1.60				32.58	East Jackson FD	19
0.25	9.59	0.00	0.40	0.00	1.06	17.75		29.05	Commerce	~22
0.25	9.59	0.00	0.40	0.00	6.49	13.24	3.30	33.27	Jefferson	~33

	State & County	City M&O	
* City of Maysville	32.82	3.19	36.01

*This rate is used for vehicle tax only. This city collects its property tax independently.

~Commerce City (districts 2 & 22), Jefferson City (districts 3 & 33) and Pendergrass City (district 9) taxes are included on the county tax bill.

HOW ARE YOUR PROPERTY TAXES CALCULATED FROM A MILLAGE RATE?

- You must first determine what the total millage rates are according to the district in which the property lies.
- The property will then be taxed on 40% of its total assessed value determined by the Tax Assessor's Office
- The taxable value is then multiplied by the total millage rate indicated from the chart above and the sum of which is divided by 1,000 (because one mill is one thousandth of a dollar).

EXAMPLE: Total millage rate for a property is 30.98. A property has a total assessed value of $100,000.

$100,000 × 40% = $40,000

$40,000 × 30.98 = $1,239,200

$1,239,200 ÷ 1,000 = $1,239.20

Therefore, a property with an assessed value of $100,000 is shown to contribute $1,239.20 in property taxes.

NOTE: Some exemptions may apply to property owners who meet certain criteria such as age, income, etc. Please refer to the Tax Commissioner for further details on specific property tax exemptions.