FY 2010 Annual Budget

Jackson County, Georgia

Prepared by:
The Office of Financial Administration

"An organization's ability to learn, and translate that learning into action rapidly, is the ultimate competitive advantage."~Jack Welch~

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Fiscal Year 2010
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The County of Jackson, Georgia

FY 2010 Budget Document

Adopted by Board of Commissioners on October 15, 2009

Board of Commissioners

Hunter Bicknell, Chairman

Thomas Crow, District 1

Chas Hardy, District 2

Bruce Yates, District 3

Dwain Smith, District 4

Administration

Darrell Hampton, 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, 2009

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, 2009.

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, SPLOST Projects Fund and Debt Service Fund for the year beginning January 1, 2010, and ending December 31, 2010.

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, 2010, and ending December 31, 2010, 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 15th day of October, 2009.

COUNTY OF JACKSON, GEORGIA

Hunter Bickwell

CHAIRMAN

ATTEST:

Erica Johnson

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 2010 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 2010 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 2010. 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 2010 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 2010.

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 2010 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: 2008 Actual; 2009 Budget; 2009 Estimate (year-end, as of October 1, 2009); and 2010 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 2010 Budget, he or she may contact the Finance Department at (706) 367-6306 or (706) 367-6313.

Jackson County, Georgia
Executive Summary
Budget for Fiscal Year 2010

General Information

- Tentatively, the FY 2009 tax rate is proposed to be 9.50 mills for incorporated area; 8.61 mills for unincorporated area vs. 9.49 and 8.61 for FY 2008 respectively. This represents a 0.01 mill increase in the incorporated area and no change in unincorporated area from the FY 2008 tax rate.

- FY 2010 total annual budget is $66,359,771, a decrease of 6.36% or $4,504,802.

- FY 2010 approved General Fund budget of $35,144,978, a decrease of $2,517,676 or 6.68% from FY 2009.

- In order to balance the budget for FY 2010 several major cost-reduction measures were implemented. They are as follows:

    a. Employees will be furloughed 12 days or the equivalent of 96 hours in FY 2010 saving an estimated $781,440 in salaries and benefits. These days will be officially declared holidays by the Board of Commissioners to comply with the Georgia Code for purposes of closing the County courthouse. These days have been strategically placed at or near other traditional holidays and major events so that the impact on the public and employees is lessened.
    b. 401a Defined Contribution Retirement funding has been eliminated for FY 2010 saving an estimated $690,105. This was an alternative to increasing furlough days so that the employees will not feel the impact to their paychecks and are able to sustain a viable income in the short term.
    c. Employees' dental insurance premiums have increased by $177.58 per year. The full cost increase has been passed along to the employees.
    d. The Board of Commissioners voted to restructure the S2008 Economic Development Bonds by paying down $5,000,000 in principal, taking advantage of a slightly reduced interest rate, reducing the maturity by four years, and front-loading the savings into FY 2010. The total savings for the restructuring amounts to $1,128,712 for FY 2010.

- FY 2010 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.

- In FY 2010, the transfer out to the Jackson County Health Department was left at $230,784. This is due to the high demand of services for the Health Department which has seen a dramatic increase in patient care due to loss of local jobs and benefits during this economic downturn.

- FY 2010 Annual budget includes $757,996 in appropriations for repayment of principal and interest on the County's fleet of Caterpillar heavy equipment. The County has established a new 3-year replacement cycle for this equipment.

- A contingency fund was eliminated in the FY 2010 annual budget, a decrease of $486,106 from FY 2009.

- In FY 2010, appropriations for Capital Outlay have been allocated to a Capital Projects fund. The total appropriation for this fund is $1,889,038, a decrease of $1,592,702 or 45.74% from FY 2009. These appropriations are for items that include fleet vehicle replacement ($144,000), Sheriff's patrol car replacement ($575,000), Mowers for the Road Department ($83,000) and one new ambulances ($200,000).

- Transfers out from the General Fund are $11,223,667, a decrease of $459,296 or 3.93%. The primary cause of this decrease in the transfers out is due to refinancing the economic development bonds and refunding $5,000,000 of the total. This front-loaded much of the savings for FY 2010 under the new amortization schedule. While many of the departments within the Special Revenue Funds receive a transfer out from the General Fund, there were very few increases in transfers out to most departments. Some of the major increases for Transfers Out are as follows:

  - Solid Waste $110,112
  - Fire Training Facility 268,517
  - Roads & Bridges 108,301
  - Airport Authority 160,126

- EMS revenue was increased for FY 2010 by $157,166 or 11.81% due to increased ambulance fee collections. This along with the other cost-saving measures has decreased the transfer out from the General Fund to EMS by $280,974 or 13.31%.

Personnel

- Salaries in the General Fund have decreased $798,680 or 5.98% even as the full effect of the 20 positions that were phased-in during FY 2009 are now accounted. The remaining decreases are primarily the result of 12 furlough days.

  a. There was only one position approved for FY 2010, which is a corrections officer position in the Correctional Institute needed due to the increase of inmates to be housed in the IW Davis Detention Center. The cost for this position is offset by additional revenue from the Georgia Department of Corrections.

- Benefits have decreased $561,273 or 12.26% primarily due to the phase-in of the 12 furlough days and the elimination of the 401a defined contribution retirement funding from the County. Other increases result from changes in employee health insurance coverage as many employees have added family coverage to offset the loss of a spouse's job. However, there was no cost increase in the group health insurance premiums for FY 2010 dental insurance cost increases were passed on to the employees.

Other Information

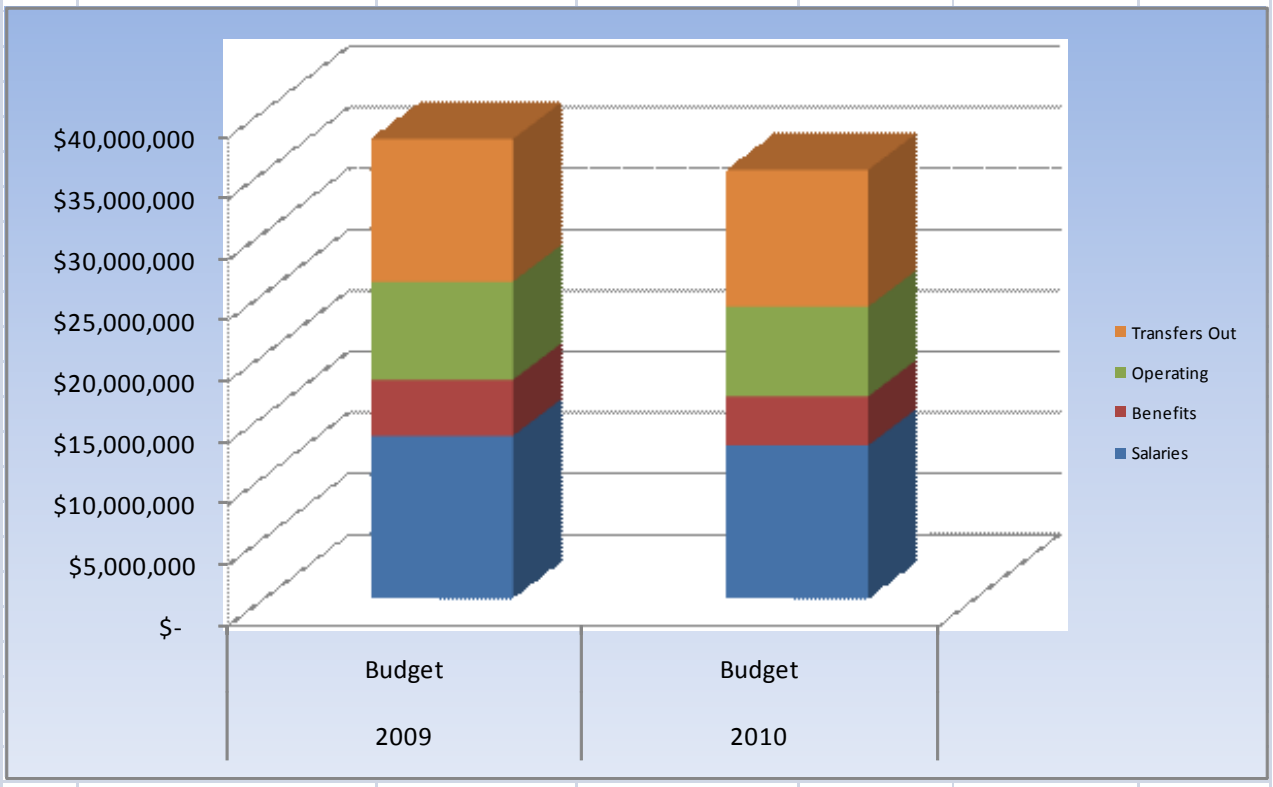
- The FY 2009 Budget is balanced without the use of prior years' reserves. Presently, the County's reserves are $8,878,005. Provided the County breaks even or has a surplus for the year ending December 31, 2009 then the County would expect reserves to be approximately 25.26% of the total FY 2010 budget of $35,144,978 exclusive of other financing sources.

- Jackson County's 2009 Net Digest has increased 1.45% or $34,932,045 over the prior year's digest.

FY 2010 BUDGET AT A GLANCE

GENERAL FUND TOTALS

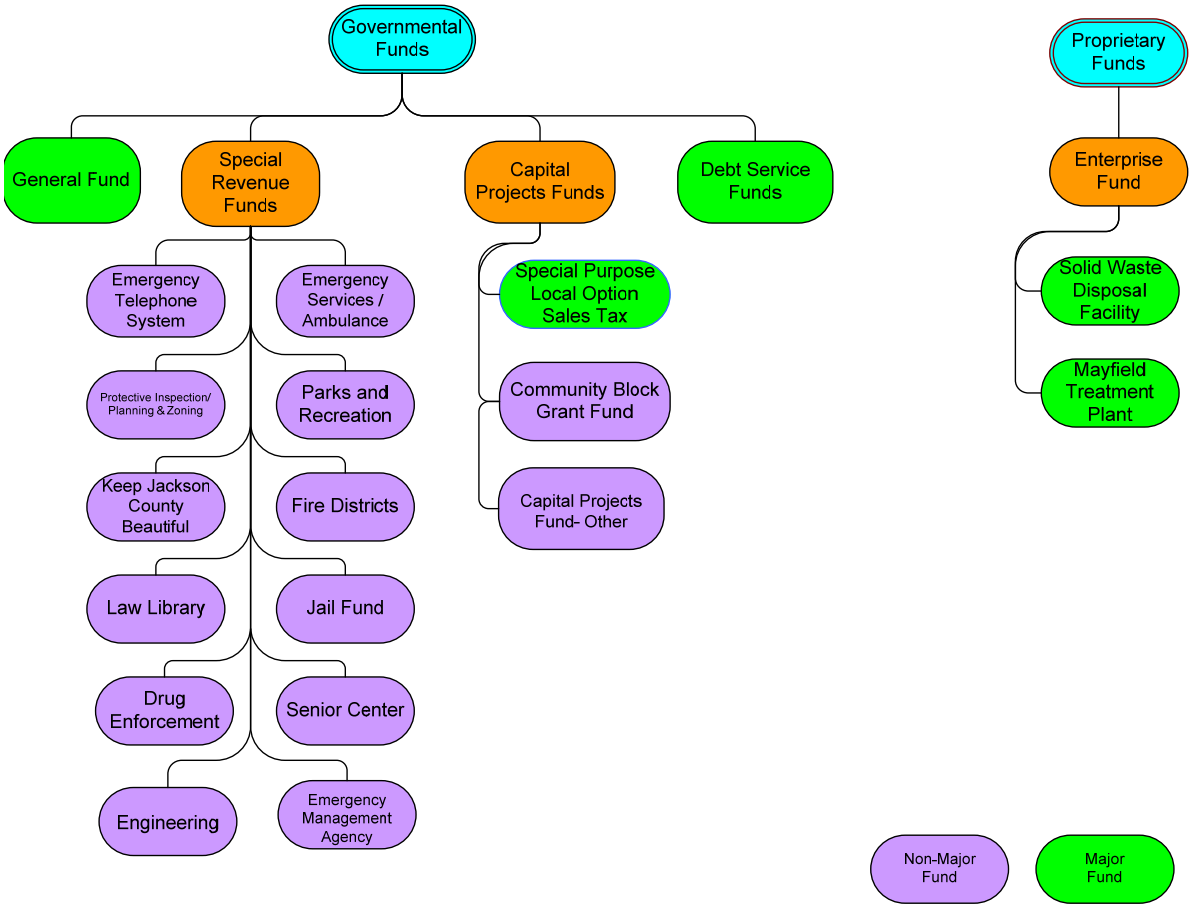
	2009 Budget	2010 Budget	Percent of Total	Difference 2010-2009	Percent Change
Salaries	$ 13,348,440	$ 12,562,460	35.74%	$ (785,980)	-5.89%
Benefits	4,579,121	4,017,848	11.43%	(561,273)	-12.26%
Operating	8,052,130	7,341,003	20.89%	(711,127)	-8.83%
Transfers Out	11,682,963	11,223,667	31.94%	(459,296)	-3.93%
Total	**$ 37,662,654**	**$ 35,144,978**	**100%**	**$ (2,517,676)**	**-6.68%**



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.

FY 2010 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, Capital Projects – Other 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.

JACKSON COUNTY, GEORGIA
SUMMARY OF BUDGETS BY FUND TYPE
FOR THE YEAR ENDING DECEMBER 31, 2010

	TOTAL GENERAL FUND	TOTAL SPECIAL REVENUE FUNDS	TOTAL DEBT SERVICE FUND	TOTAL SPLOST PROJECTS FUND	TOTAL CAPITAL PROJECTS FUND	TOTAL ENTERPRISE FUNDS	TOTAL ALL FUNDS
REVENUES:							
PROPERTY TAXES	$ 22,043,048	$ 2,150,054	$ -	$ -	$ -	$ -	$ 24,193,102
SALES TAX	5,200,000	-	-	8,500,001	-	-	13,700,001
OTHER TAXES	2,036,447	23,000	-	-	-	-	2,059,447
LICENSES & PERMITS	122,500	266,928	-	-	-	-	389,428
INTERGOVERNMENTAL REVENUE	2,000,452	230,929	-	-	-	-	2,231,381
CHARGES FOR SERVICES	2,411,143	2,804,000	-	-	-	800,000	6,015,143
FINES & FORFEITURES	984,000	107,566	-	-	-	-	1,091,566
OTHER REVENUES	260,822	48,607	-	516,774	-	-	826,203
TOTAL REVENUES	**$ 35,058,412**	**$ 5,631,084**	**$ -**	**$ 9,016,775**	**$ -**	**$ 800,000**	**$ 50,506,271**
OTHER FINANCING SOURCES							
OPERATING TRANSFERS IN	$ 86,566	$ 3,624,837	$ 7,928,450	$ 95,000	$ -	$ 529,609	$ 12,264,462
TRANSFERS IN FROM COMPONENT UNITS	-	-	-	-	-	-	-
SALE OF CAPITAL ASSETS	-	-	-	-	-	-	-
PROCEEDS FROM CAPITAL LEASES	-	-	-	-	1,022,000	-	1,022,000
PRIOR YEAR FUND BALANCE	-	-	-	1,700,000	867,038	-	2,567,038
TOTAL REVENUES & OTHER SOURCES	**$ 35,144,978**	**$ 9,255,921**	**$ 7,928,450**	**$ 10,811,775**	**$ 1,889,038**	**$ 1,329,609**	**$ 66,359,771**
EXPENDITURES:							
TOTAL GENERAL GOVERNMENT	**$ 4,402,383**	**$ 464,963**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,867,346**
TOTAL PUBLIC SAFETY	**$ 12,487,449**	**$ 6,575,189**	**$ -**	**$ 2,295,177**	**$ 795,000**	**$ -**	**$ 22,152,815**
TOTAL COURT SYSTEM	**$ 3,224,284**	**$ 11,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,235,784**
TOTAL PUBLIC WORKS	**$ 2,133,045**	**$ 45,476**	**$ -**	**$ 5,322,058**	**$ 227,000**	**$ -**	**$ 7,727,579**
TOTAL HEALTH & WELFARE	**$ 145,446**	**$ 572,818**	**$ -**	**$ 85,000**	**$ -**	**$ 1,329,609**	**$ 2,132,873**
TOTAL PARKS & RECREATION	**$ -**	**$ 1,129,031**	**$ -**	**$ 850,253**	**$ -**	**$ -**	**$ 1,979,284**
SUBTOTAL EXPENDITURES	**$ 22,392,607**	**$ 8,798,977**	**$ -**	**$ 8,552,488**	**$ 1,022,000**	**$ 1,329,609**	**$ 42,095,680**
INDEPENDENT AGENCIES	**$ 336,445**	**$ -**	**$ -**	**$ 42,513**	**$ -**	**$ -**	**$ 378,958**
NON-DEPARTMENTAL	**$ 1,192,259**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,192,259**
DEBT SERVICE	**$ -**	**$ 370,378**	**$ 7,928,450**			**$ -**	**$ 8,298,828**
TOTAL EXPENDITURES	**$ 23,921,311**	**$ 9,169,355**	**$ 7,928,450**	**$ 8,595,001**	**$ 1,022,000**	**$ 1,329,609**	**$ 51,965,726**
OTHER FINANCING USES:							
OPERATING TRANSFERS OUT[1]	**$ 11,223,667**	**$ 86,566**	**$ -**	**$ 2,216,774**	**$ 867,038**	**$ -**	**$ 14,394,045**
TOTAL EXPENDITURES & OTHER FINANCING USES	**$ 35,144,978**	**$ 9,255,921**	**$ 7,928,450**	**$ 10,811,775**	**$ 1,889,038**	**$ 1,329,609**	**$ 66,359,771**
EXCESS OF REVENUES OVER EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPECTED FUND BALANCE/NET ASSETS							
BEGINNING OF YEAR	**$ 8,878,005**	**$ 2,246,949**	**$ -**	**$ 4,859,320**	**$ 41,466,602**	**$ -**	**$ 57,450,876**
Use of Fund Balance in FY10 Budget:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPECTED FUND BALANCE/NET ASSETS							
END OF YEAR	**$ 8,878,005**	**$ 2,246,949**	**$ -**	**$ 4,859,320**	**$ 41,466,602**	**$ -**	**$ 57,450,876**

[1]The difference between operating transfers-in and operating transfer-out are the transfers to component units.

Health Department: $230,784, Airport, $313,201, Water Authority, $1,585,598, TOTAL $2,129,583

Positions added in the budget for FY 2010 include the following:

Position:	Salaries & Benefits Total
Corrections Officer:	$43,334
TOTAL	$43,334

Unfilled positions left un-budgeted for FY 2010:

Position:	
Assistant Building Official	$64,175
Building Inspector	49,562
Zoning Coordinator	49,920
Senior Planner	78,911
Engineer	67,538
TOTAL	$310,106

Positions eliminated during FY 2009 and for FY 2010:

Position:	
Development Inspectors (2)	$102,131
Permit Clerks (2)	72,930
Building Inspectors (2)	92,474
TOTAL	$267,535

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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) 2010 Approved Annual Budget. The FY 2010 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 strive to provide innovative, progressive and quality services to the people of Jackson County. We are committed to providing efficient, effective, responsive and ethical service. We are open and accountable to those we serve.

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, Pay-for-Performance Plan, 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 2010 budget.

In FY 2009, 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 eighth 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 upgraded its rating to "AA-" from "A+" rating and stable outlook for the county. Moody's Investors Service assigned Jackson County's Industrial Development Authority an "A1" rating on its Series 2009 Bonds that were to refund 5.4% of the Series 2008 Economic Development Bonds.

- Increased Growth: The US Census Bureau rated Jackson County as the 25th fastest growing county (by percentage) in the US using data from July 1, 2007- July 1, 2008. This is down slightly from the previous year's ranking of 10th fastest growing county. With a population estimated at 61,620 and a 4.3 percent growth rate during this one year period, Jackson County continues to progress as a much sought after place to live and work. For the period of 2000-2008, Jackson County has experienced a 48.2 percent growth rate. This ranks Jackson County as the 23rd fastest growing U.S. County for the current decade; up from 26th one year ago.

- Jail: The development of a new $33 million jail facility is complete. Construction was performed by New South Construction and its progress was on schedule. Funds for this project were included in the new Special Purpose Local Option Sales Tax (SPLOST). The 125,000 square foot jail project was completed in August of 2009. However, full staffing of the new jail was postponed until FY 2010. Some hiring for training, transition, and acclimation occurred in August, 2009 as the jail construction came to a close when the Sheriff's Department administration division moved into the new facility. Shortly thereafter in early October, 2009, the inmates and all remaining jail operations were incorporated into the new facility.

- Public Safety Training Center: Phase two of a multi-phase, eight-acre public safety training center has begun with a groundbreaking on August 6, 2008. 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 and will be rented out to any other fire departments needed this valuable training area. The project is scheduled to be completed and ready for use in early 2010. In a cost-saving measure, The Board voted to scale back the driving area paving instead using a gravel surface saving approximately $380,000.

- East Jackson Sports Complex: The East Jackson Sports Complex is located on 37 acres of land in Nicholson. The park opened in the spring of 2009. The Sports Complex features four baseball fields, a refreshment center, and spectator seating. In July, 2009 the park was home to the Dizzy Dean World Series drawing participants and fans from across the country.

- Hoschton Park: A new outdoor sports recreation complex is currently being developed near downtown Hoschton behind what used to be a baseball/softball field at the primary school. This new park will contain new baseball and softball diamonds along with soccer fields and concessions/restroom facilities.

- On-line Registration: On-line registration for Jackson County Parks and Recreation sports activities was started in 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 and East Jackson Park will come online in early 2009. The registration system has been updated in 2008 and usage has greatly increased throughout 2009.

- Solid Waste Facility: The Board of Commissioners authorized $1.1 million for design and construction of a new solid waste facility. The new facility will replace the existing one. A master plan has been created for the site to allow future expansion for a recycling center. The most immediate plans are to construct a new scale house and transfer station to replace the existing structure which is in a state disrepair. Work began on this facility complex in the summer of 2009.

- Information Technology: The Information Technology Department has completed 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. In 2009, this infrastructure was expanded to the Public Safety facilities including integration with the new Jail and Fire Training Facility.

- New Job Opportunities: Throughout the past few years Jackson County has created hundreds of new jobs in the form of manufacturing to education. The County has implemented new Economic Development Bonds so as to provide locations for future business expansions and relocations. There are currently 16 developed industrial parks within the various cities and the county containing millions of square feet of industrial and corporate space.

- Roads Paved: There were over 22.86 miles of roads resurfaced in FY 2008 and in FY 2009 the department resurfaced 7.2 miles of roadway. For FY 2010 the department anticipated resurfacing approximately 12 miles of roadway. Currently, the county has 582 miles of road, 445 paved miles and 137 gravel miles. The county continues an aggressive road-paving program utilizing a combination of State aid (when available) and SPLOST funds.

- Jackson County Airport: Received an AIRGeorgia grant for $2,927,923 to complete a 5,000 foot runway expansion in order to accommodate larger aircraft such as corporate jets. This $6.1 million 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. Plans have also been readied for the addition of parallel taxiway that is essential for improving safety during takeoff and landings. The runway expansion was completed in September, 2009 where it hosted its first corporate jet customer on opening day.

- 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.

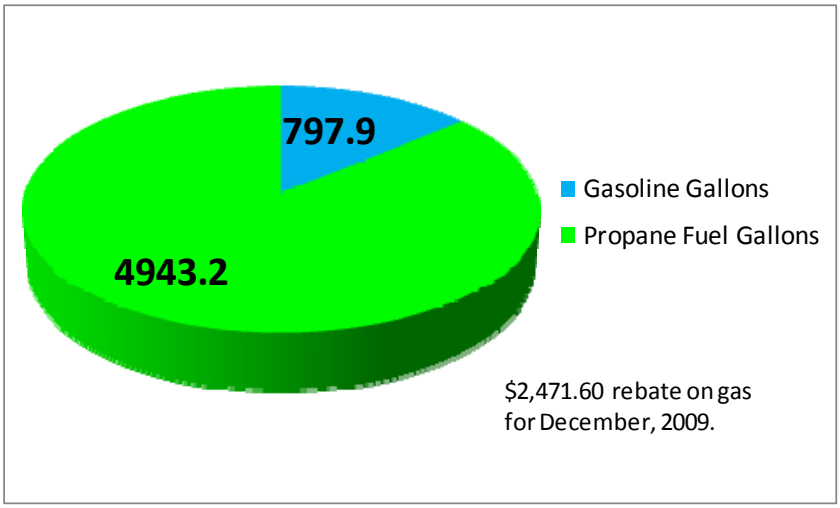
- County Website: The Jackson County Government unveiled it's newly designed, comprehensive website in July, 2007. This new format gives citizens and visitors a wealth of information updated by each department so as to be as informative and helpful as possible. In 2009 the various departments have continued to develop their respective sites with up-to-date and relevant information. The web address is **www.jacksoncountygov.com**.

- Correctional Institute: The Board of Commissioners voted in May, 2009 to lease the IW Davis Detention Facility from the Georgia Department of Corrections for 20 years at $33,440 per year. The building had various renovation improvements and equipment updates performed before the Senior Center temporarily moved in while their building underwent expansion. The Correctional Institute will completely move into the IW Davis building in the spring of 2010 giving them a much more updated and safer environment to work and house inmates.

- Senior Center: Received a $500,000 CDBG grant notification from Governor Sonny Perdue on August 15, 2008. These funds will be used to expand the current Senior Center to accommodate the growth and demand for service. Work began on the expansion in the summer of 2009 with a completion date set in the spring of 2010. The Senior Center was temporarily moved to the newly renovated IW Davis detention facility, which will later be used as the new Correctional Institute.

- Business Personal Property Tax Verification Program: Jackson County has continued to find success in continuance of its contracted business personal property verification program whereby various businesses throughout the county are audited for compliance and proper reporting of personal property. The results of this program have benefitted all governments within Jackson County with more taxable revenue. However, only the Jackson County Board of Commissioners had been paying the full amount of this contracted service. In 2009, the County along with the Boards of Education and various Municipalities agreed to share in the cost of the program.

- Sheriff's Department: The Jackson County Sheriff's Department began retrofitting patrol cars in 2009 with a propane conversion system primarily funded through a U.S. Department of Justice grant with the intentions of providing for greater energy efficiency and a cleaner-burning fuel. Once fully implemented for FY2010 it is estimated to save the department approximately $225,000 or 50% of the 2009 fuel budget. The chart below demonstrates the overall usage of gasoline compared to propane for the month of December, 2009:



- Other Accomplishments in brief:

  - An award from the Appalachian Regional Commission in the amount of $149,725 was made to Jackson County to provide space for Lanier Technical College to maintain higher education opportunities within Jackson County. This award was used for renovations for classroom space.

Millage Rate:

- The millage rate was remained relatively unchanged from the FY 2009 budget. For the incorporated area, the millage increased 0.01 mills and did not change in the unincorporated area.

- The Jackson County Board of Commissioners charged the staff with setting the millage rate no higher than in FY 2008 for the FY 2009 budget. However, there was a very slight difference due to uneven growth in the two digests, the incorporated and unincorporated thus accounting for the slight differences in the two rates.

- 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 three public hearings were not needed for the 2009 millage rate.

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 2010 Approved Budget Overview/Highlights

As mandated by the State Law, the FY 2010 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 projects 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 2010 are as follows:

- UOBWA – Debt Service Payments: Beginning in January, 2008 the Jackson County Board of Commissioners began to make the debt service payments for the Upper Oconee Basin Water Authority (UOBWA). This was due to the prolonged drought and inability if the UOBWA to bankroll the debt service payment through the adequate sale of water along with the overall collapse of the building industry counted on for future usage. The Jackson County Board of Commissioners has voted to pay approximately $1,585,598 in the debt service payments for FY 2010.

- New Ambulances: One new ambulance has been funded for purchase in FY 2010 totaling $200,000.

- County/City Bonds: FY 2010 will see the conclusion of construction 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. The Jail is already operational but will later operate at full capacity once enough staff is hired. The fire training facility will begin full usage as a station for EMS staff and also for fire training. The historic courthouse construction and restoration work will continue into early 2010.

- Bond Refunding: The Board of Commissioners voted to restructure the S2008 Economic Development Bonds by paying down $5,000,000 in principal, taking advantage of a slightly reduced interest rate, reducing the maturity by four years, and front-loading the savings into FY 2010. The total savings for the restructuring amounts to $1,128,712 for FY 2010. Moreover, the refunding occurred in two series of bonds, Series 2009A in the amount of $25,050,000 to be closed on November 12, 2009 and Series 2009B in the amount of $15,880,000 top be closed on January 11, 2010.

Jackson County, Georgia
Budget Fiscal Year 2010
Issues and Challenges

The population of the county is continuing to grow rapidly. It is listed as the 25th 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.

The lifetime of a resurfaced road is ten years. Since we have approximately 400 miles of surfaced roads in Jackson County, we should resurface 40 miles of roadway each year to have well maintained roads. We feel that 40 miles are 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. As such, the road department requests more funding than can be budgeted for as a transfer for resurfacing. Currently, the budgeted transfer out from the General Fund for these projects is $95,000, which is unchanged from FY 2009.

3) **Jail Expansion**

The jail population continues to increase. The old current jail capacity is 121 inmates. Numerous times in FY09 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 FY09, Jackson County expended over $389,000 to house Jackson County inmates in neighboring county jails. A level-one project was included in the new SPLOST and was used for the planning and development of the new Jail facility. Now that the new jail is open and running, the true cost of operations such as utilities has yet to be determined until a full year of usage. Some housing of inmates will continue but in a limited capacity and in nearby areas so as to reduce fuel costs in the transporting of inmates and until the county can pay for the additional staffing needs of opening up all of the jail's pods.

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 in 2009, more opportunities are available for recreation programs.

A $15 million bond referendum for parks and recreation improvements failed in February, 2008. However, as increased need mount from the citizens a new referendum may be considered in FY 2010.

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 possibly cyclists.

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.

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. However, the referendum narrowly failed but the list of needs will be retained for future capital improvement requests.

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 last school to open was the East Jackson High School, thus alleviating the overpopulation strain at the high school level for the county. The East Jackson High School was financed with $30 million of the $70 million bond issued in 2005. Future school development will undoubtedly be aimed at the rapidly growing west side of Jackson County in the Braselton/Hoschton area.

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.

Due to the current slump in residential property permits five positions in the Public Development Division have been left unfilled and unbudgeted for FY 2010 and six positions were eliminated via layoffs in February, 2009. This will help to offset some of issues faced with a further decline in revenue in FY 2010.

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 began 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 was down and has stayed down even coming out of the drought, 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 further decline in the housing market has limited growth in the customer base and prevented the Authority from reaching projections in water usage payments. The Jackson County Board of Commissioners has appropriated in the FY09 Budget $1,585,940 for this contingent obligation. Provisions for payments beyond FY 2010 will be assessed later in the year.

Total Uses

The FY 2010 Approved Budget, with inter-fund transfers included, totals $66,359,771. Listed below is a table illustrating the FY 2010 approved total uses by fund. Said figures include expenditures and inter-fund transfers.

FY 2010 Approved Total Uses per Funds Summary

Fund	2009	2010	Difference	Percent Change
General Fund	$ 37,662,654	$ 35,144,978	$ (2,517,676)	-6.68%
Special Revenue Funds	9,392,513	9,255,921	$ (136,592)	-1.45%
Debt Service Fund	8,467,337	7,928,450	$ (538,887)	-6.36%
SPLOST Projects Fund	10,338,332	10,811,775	$ 473,443	4.58%
Capital Projects Fund	3,481,740	1,889,038	$ (1,592,702)	-45.74%
Enterprise Funds	1,521,997	1,329,609	$ (192,388)	-12.64%
Total Budgeted Uses	**$ 70,864,573**	**$ 66,359,771**	**$ (4,504,802)**	**-6.36%**

The FY 2010 Approved Annual Budget represents a $4,504,802 or 6.36% decrease from the FY 2009 Approved Budget total of $70,864,573. **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 2010 Approved Budget total expenditures equal $51,965,726, a decrease of 6.03% or $3,334,163.

FY 2010 Approved Total Expenditures

	2009	2010	Difference	Percent Change
Total budgeted uses	$ 70,864,573	$ 66,359,771	$ (4,504,802)	-6.36%
less operating transfers	(15,564,684)	(14,394,045)	1,170,639	-7.52%
Total	**$ 55,299,889**	**$ 51,965,726**	**$ (3,334,163)**	**-6.03%**

FY 2010 Approved Operating Budget

All services provided by the county in FY 2010 are incorporated into the FY 2010 Approved Budget. That is, approved funding levels will permit the continuation of basic services at established service levels. The FY 2010 Approved Budget contains, however, some significant funding/policy changes. The following list details the significant changes contained in the FY 2010 Approved Budget:

- Decreased county-wide health insurance expenditure budget by 5.4% for FY2010.
- Decreased budget contributions for property and liability insurance by 25.5 for FY2010%.
- Decreased total fuel expenditures by 36.1% or $167,804 due to slightly lower anticipated energy costs and propane conversion of Sheriff's Department fleet.
- Increased total communications expenditures by 21.9% or $79,795 due recent additions and expansions of various phone and communications systems.

Summary of Departmental Changes
There were no departmental changes approved for FY 2010.

Summary of New Positions
There was only one new position approved for FY 2010. The opening of the IW Davis Correctional Facility that will be the new home of the Jackson County Correctional Institute facilitates an additional correctional officer position needed in order for the department to accommodate the 30 additional inmates from the Georgia Department of Corrections.

There were a total of 8 part-time and 18 other positions requested by various departments that were not approved for the FY 2010 budget.

Summary of Salary Increases/Decreases
The FY 2010 Approved Budget includes no cost of living adjustment or any further wage and salary study increases stemming from 2007. Instead, the FY 2009 Approved Budget contains 12 furlough days totaling an organization-wide savings of an estimated $781,440 in salaries and benefits.

During FY 2009, several departments had increases or decreases 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 2009, the FY 2010 budget includes an increase to cover these costs for the full year of FY 2010. Some of the additions and their impact are shown below:

POSITIONS ADDED IN 2009 AND 2010

No.	Department	Position	Approx. Impact to Salary and Benefits Expenditures	
	Full-time Positions unless otherwise denoted			
	Added or Approved in 2009			
1	Sheriff's Department - Jail	(20) Twenty positions were phased-in*	*$*	*762,678*
				933,069
	Budgeted for 2010			
1	Correctional Institute	(1) Corrections Officer		**43,334**
	Total FY 2010 Impact		**$**	**976,403**

*Originally, 57 positions were budgeted for FY09

Five vacant positions were left unfilled for FY 2010 as no budget was appropriated for them. These positions were in the various Public Development Departments which falls into its own special revenue fund. These positions were left vacant due to the current slump in the housing market which this fund relies heavily on for revenue. When the housing market regains strength, the positions will be subject to re-appropriation. The five positions are as follows:

No.	Department	Position	Approx. Impact to Salary and Benefits Expenditures
1	Protective Inspection	Assistant Building Official	$ 64,175
2	Protective Inspection	Building Inspector	49,562
3	Planning & Zoning	Zoning Coordinator	49,920
4	Planning & Zoning	Senior Planner	78,911
5	Engineering	Engineer	67,538
	Total FY 2009 Impact		**$ 310,106**

Further, in February, 2009, there were six Public Development employees laid off and their positions were not budgeted for FY 2010. The six positions are as follows:

FY 2010 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 were 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 had 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. Construction of the jail completed in August of 2009. Precision Planning, the county's engineer and architect has conducted a study to determine the impact on future years' operating budgets. It has been determined that due to the efficiency of the new jail and the elimination of intergovernmental expenditures in the amount of $400,000 for inmate housing costs that there will be a minimal impact on the operating budget. Staff will continue to monitor the operating budget closely in this first year. However, the most significant impact will be on the personal services budget. While the county began phasing in a number of newly required positions to operate the new jail in FY08, it is important to note that the county balanced the FY 2009 budget with $1,919,977 of prior year's reserves to phase in an additional fifty-seven (57) positions. In 2009, these positions were later scaled back to 20. For FY 2010, there were no new positions added to the budget as the jail will not operate in full housing capacity.

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. Only the Nicholson and Arcade Fire Districts raised their millage rates for the 2010 tax levy.

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, 2009. This is the eighth 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. Though growth has slowed over the past year, the county government must adjust to a greatly expanded customer base and growing expectations of expanded and/or enhanced service delivery within the context of limiting increases in tax revenue. These challenges must also be balanced with the current short-term economic slowdown that has affected such items as sales tax revenue and revenues pertaining to the housing market. 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 strives to provide innovative, progressive and quality services to the people of Jackson County. We are committed to providing efficient, effective, responsive and ethical service. *We are open and accountable to those we serve.*

Jackson County Vision Statement

Jackson County, "the center of opportunity", is committed to creating and sustaining a quality of life that promotes family, business, education and leisure living.

Our Quality of Life Foundation:

- Accessibility to Career Opportunities, Recreation and Entertainment.
- Livable, Safe and Secure Communities
- Preservation of the Historical, Cultural and Agricultural Heritage
- Conservation of Natural Resources
- Community of a Diverse Fabric

Core Values

Our decisions and actions will be guided by:

- Honesty and Integrity
- Fiscal Accountability
- Respect for all People
- Fact Based Decision Making
- Citizen Engagement
- Partnerships and Collaboration
- Balance of Community Interests
- Service Excellence

The county government has established and introduced five Strategic Priorities for Jackson County Government in 2010 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:

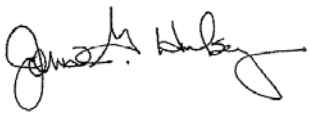
1. **Effective Business Management:** We pledge to make ethical, cost-effective use of the resources available to us in carrying out our duties
2. **Advocacy for Jackson County Government:** We take pride in working for Jackson County Government, value our service to the community and seek opportunities 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 2010, these priorities will become the standards by which we set our departmental goals, objectives and work plans. 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 2010 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 appreciation and thanks to Fiscal Analyst Logan Propes and other Finance Department staff who carried the task of assembling this budget. This FY 2010 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 bears the front-line responsibilities of implementation.

Respectfully Submitted,



John G. Hulsey
Finance Director

JACKSON COUNTY FY 2010 FUNDS-IN-BRIEF

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 (62.72%), and the Local Option Sales Tax (LOST) (14.80%). In FY 2010, the county estimates LOST receipts to total $5,200,000, or 14.80% of the General Fund revenue base. Other significant sources are the insurance premium, intangible recording, and other taxes (5.79%), charges for services (6.86%), and intergovernmental revenues (5.69%). In FY 2010, the General Fund budget was not balanced with the use of Prior Years' Reserves.

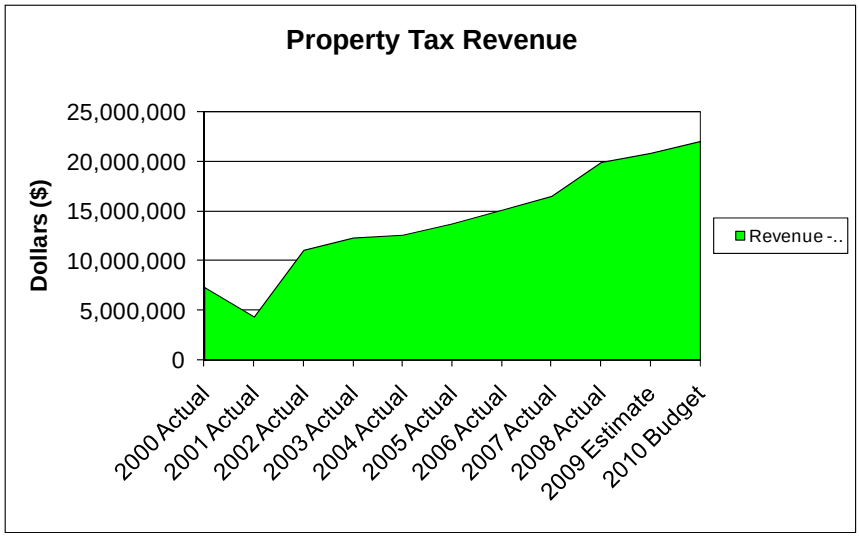
Additionally, the county uses trend analysis to project revenues. The county considers changes in the local economy and state legislation when using this forecasting method. This forecasting occurs by monitoring the revenue stream on a monthly basis and comparing those figures with an overall extrapolation 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 2010 General Fund Revenue and Sources Summary

REVENUE AND OTHER SOURCES	APPROVED 2009 BUDGET	APPROVED 2010 BUDGET	PERCENT 0F 2010 TOTAL	CHANGE FROM 2009 BUDGET	PERCENT CHANGE 2010-2009
PROPERTY TAXES	$ 20,844,909	$ 22,043,048	62.72%	$ 1,198,139	5.75%
SALES TAX	6,297,000	5,200,000	14.80%	(1,097,000)	-17.42%
OTHER TAXES	2,020,447	2,036,447	5.79%	16,000	0.79%
LICENSES & PERMITS	103,000	122,500	0.35%	19,500	18.93%
INTERGOVERNMENTAL REVENUE	2,710,859	2,000,452	5.69%	(710,407)	-26.21%
CHARGES FOR SERVICES	2,124,822	2,411,143	6.86%	286,321	13.48%
FINES & FORFEITURES	984,000	984,000	2.80%	-	0.00%
OTHER REVENUES	515,000	260,822	0.74%	(254,178)	-49.35%
TOTAL REVENUES	**35,600,037**	**35,058,412**	**99.75%**	**(541,625)**	**-1.52%**
OTHER FINANCING SOURCES					
TRANSFERS IN	142,640	86,566	0.25%	(56,074)	-39.31%
PROCEEDS FROM BORROWING	-	-	0.00%	-	n/a
PRIOR YEAR FUND BALANCE	1,919,977	-	0.00%	(1,919,977)	-100.00%
TOTAL REVENUES & OTHER SOURCES	**$ 37,662,654**	**$ 35,144,978**	**100.0%**	**$ (2,517,676)**	**-6.68%**

Property Tax

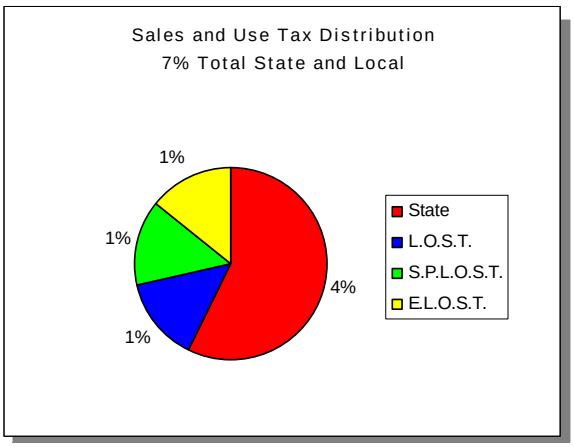
The property tax is expected to raise $22,043,048, a 5.75% or $1,198,139 increase from the FY 2009 Approved Budget total. Budget figures for FY 2010 were based on 8.61 mills for unincorporated areas and 9.50 mills for incorporated areas. Setting the millage rate and collecting the taxes is traditionally 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. For FY10, the Homeowners Tax Relief Grant (HTRG) was moved to the intergovernmental revenue section as a result of the state suspending its funding to the county. As a result the full amount of the property taxes must be levied to the taxpayers in 2009 for FY10. However, the effect on the budget is essentially revenue neutral. Therefore, the increase in property tax collections is primarily attributable to the slight 1% growth in the digest that allows for a $250,000 net increase in property tax collections. 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.

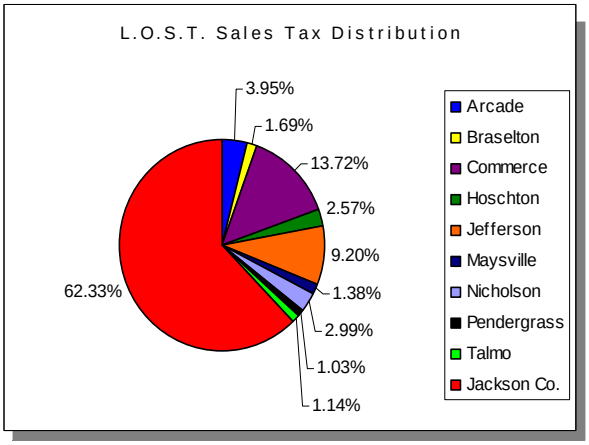


Year	Revenue - Dollars ($)
1999 Actual	6,522,630
2000 Actual	7,299,801
2001 Actual	4,311,592
2002 Actual	11,048,678
2003 Actual	12,293,038
2004 Actual	12,576,267
2005 Actual	13,723,239
2006 Actual	15,100,066
2007 Actual	16,490,486
2008 Actual	19,916,982
2009 Estimate	20,844,909
2010 Budget	22,043,048

Sales Tax

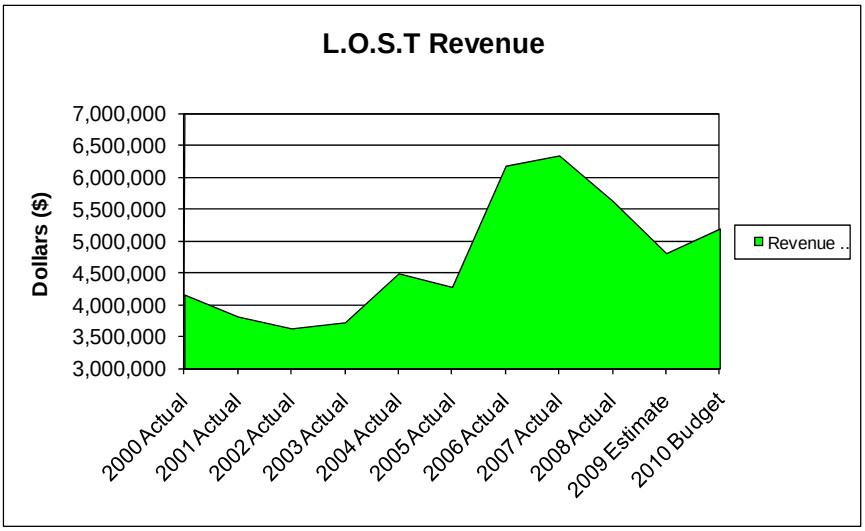
The Local Option Sales Tax (LOST) is a retail sales and use tax of 1%. The Sales and Use Tax Rate in Jackson County is presently 7%, and is distributed as follows: 4% State, 1% Local Option Sales Tax, 1% Special Purpose Local Option Sales Tax, and 1% Education Local Option Sales Tax.





Sales Tax continued…

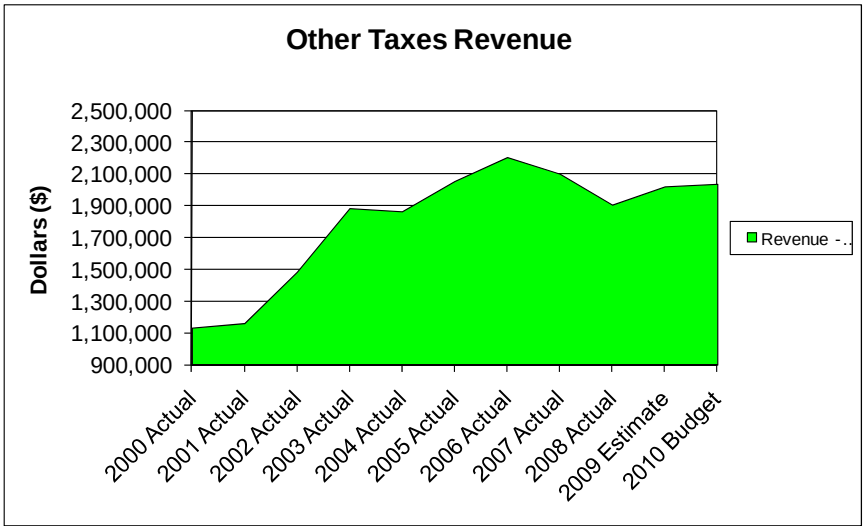
The Local Option Sales Tax, the second most significant revenue source for Jackson County, is projected to generate $5,200,000 in FY 2010, a decrease of $1,097,000 or 17.42% from the FY 2009 Approved Budget. This is primarily attributable to projections of sales tax remaining relatively flat from 2009 budget estimates due to the lagging economy and low consumer confidence.



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	4,281,323
2006 Actual	6,187,123
2007 Actual	6,348,741
2008 Actual	5,632,269
2009 Estimate	4,812,281
2010 Budget	5,200,000

Other Taxes

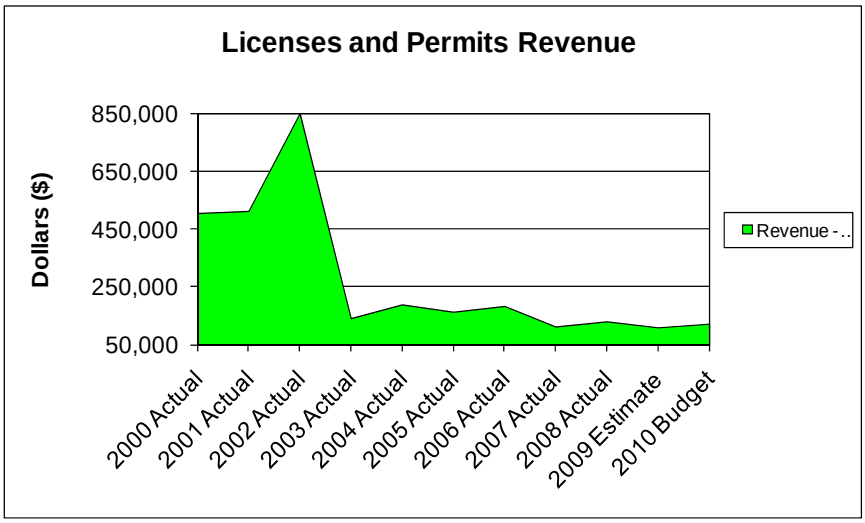
Other taxes are expected to realize $2,036,447 in FY 2010, a 0.79% or $16,000 increase from the FY 2009 Approved Budget. These taxes are primarily the insurance premiums tax, intangible recording tax on real estate debt and the real estate transfer tax. The primary attributable cause for a slight increase in "Other Taxes" is a $20,000 or 50% increase in Alcoholic Beverage excise taxes and a slight decrease of $4,000 or 4.71% for Financial Institutions License Taxes.



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 Actual	2,100,736
2008 Actual	1,905,917
2009 Estimate	2,020,447
2010 Budget	2,036,447

Licenses & Permits

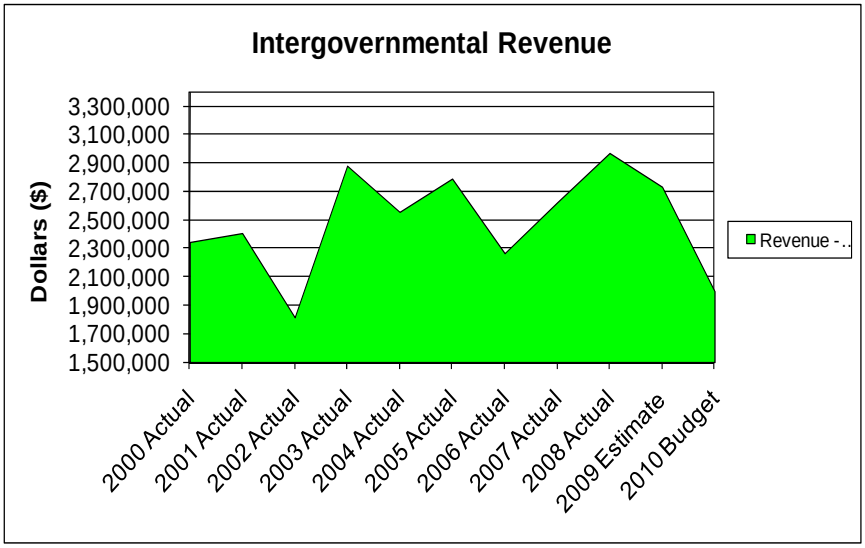
Licenses and permit fees are expected to yield $122,500 in FY 2010. This represents a 18.93% or $19,500 increase from the FY 2009 Approved Budget. Revenues in the General Fund from licenses and permits have generally decreased since 2002. This is primarily attributable to moving the public development function to a special revenue fund in 2003. Licenses and permits for the public development function are now accounted for in fund 21. The estimated increase in FY 2010 is primarily attributable to more Handgun Permit Fees due to new state legislation allowing more convenient transport of firearms by licensed individuals and a 20% increase in business permits.



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 Actual	112,716
2008 Actual	130,377
2009 Estimate	109,844
2010 Budget	122,500

Intergovernmental Revenue

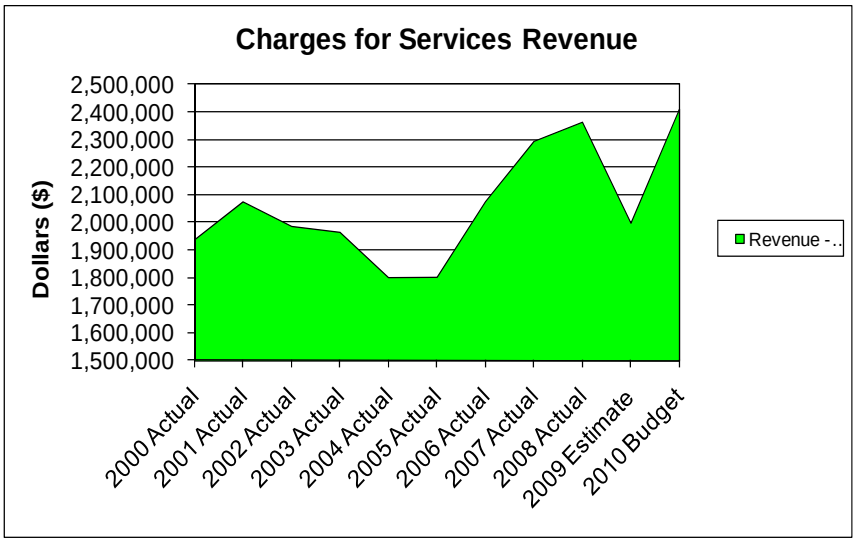
Intergovernmental revenues are anticipated at $2,000,452, a decrease of 26.21% or $710,407 from the FY 2009 Approved Budget. Of this amount, $1,460,000 relates to subsidies received from the State of Georgia for inmates housed at the Jackson County Correctional Institute which is an increase of $240,000 or 19.67%. Additionally, the loss of the Homeowners Tax Relief Grant from the state results in a loss of $950,407.



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 Actual	2,626,019
2008 Actual	2,974,214
2009 Estimate	2,736,784
2010 Budget	2,000,452

Charges for Services

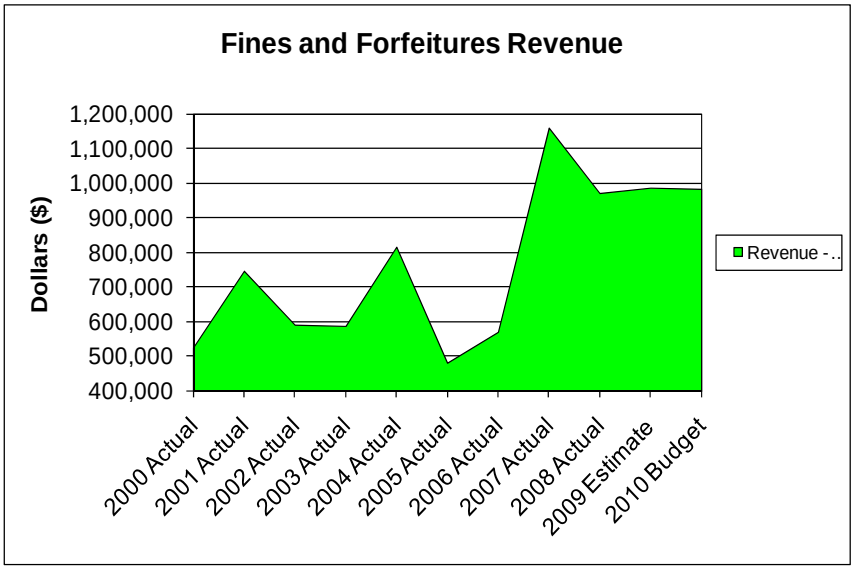
Charges for services include fees for recording real estate deeds and other miscellaneous charges. With respect to the FY 2010 Approved Budget figures, service charges are expected to yield $2,411,143. This represents an increase of 13.48%, or $286,321 over the FY 2009 Approved Budget. The budgeted increase is the result of a 28.68% or $274,321 increase in Commissions on Tax and reflecting actual collections on other line items based on prior year's collections.



Year	Revenue - Dollars ($)
1999 Actual	1,850,802
2000 Actual	1,938,201
2001 Actual	2,075,696
2002 Actual	1,987,053
2003 Actual	1,965,665
2004 Actual	1,801,761
2005 Actual	1,802,567
2006 Actual	2,076,747
2007 Actual	2,294,760
2008 Actual	2,363,971
2009 Estimate	1,998,338
2010 Budget	2,411,143

Fines and Forfeitures

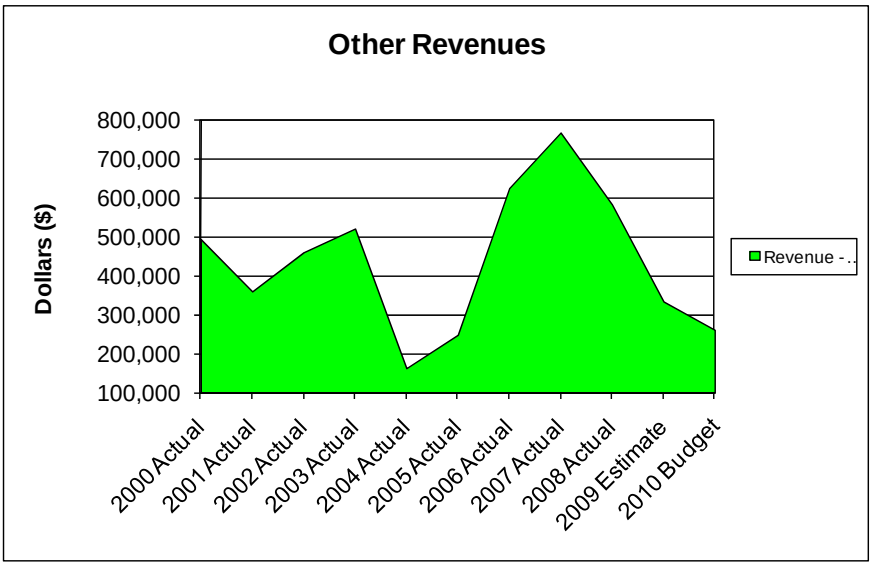
Fines and forfeitures are estimated to yield a total of $984,000 in FY 2010, representing no change from the FY 2009 Approved Budget.



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 Actual	1,161,032
2008 Actual	971,720
2009 Estimate	987,328
2010 Budget	984,000

Other Revenue

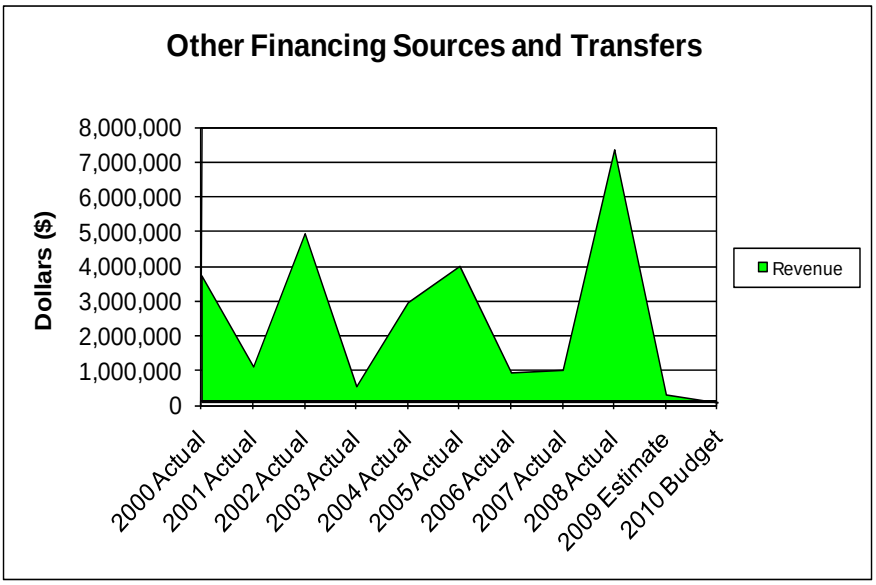
Other revenue is primarily comprised of interest on investments. In FY 2010, these revenue sources are estimated to yield $260,822. This represents a decrease of 49.35%, or $254,178 over the FY 2009 Approved Budget. The decrease is primarily attributed to a decline in interest rates.



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	248,014
2006 Actual	623,449
2007 Actual	765,606
2008 Actual	581,697
2009 Estimate	333,817
2010 Budget	260,822

Other Financing Sources

The $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. For FY 2010, this represents a 39.31% or $56,074 decrease from the FY 2009 budget due to the elimination of a transfer out from SPLOST funds for the jail IT position during its construction.



Year	Revenue
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 Actual	1,025,417
2008 Actual	7,385,337
2009 Estimate	315,207
2010 Budget	86,566

Summary of Uses (Expenditures and Transfers)

As illustrated in the table below, total General Fund expenditures decreased $2,517,676 or 6.68%. Most of the decreases in expenditures are attributable to salary adjustments for personnel deriving from furloughs, decreased contributions for employee retirement benefits, and a decrease in overall operating costs. Transfers out have decreased due to decreases in the Public Development Fund caused by several vacant and unfunded positions, furlough days in special revenue fund departments, increases in E-911 revenue due to an increase in wireless surcharges, improved EMS billing collections, meeting lease obligations, and debt restructuring that occurred on the S2008 Economic Development Bonds.

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 2010 Approved General Fund Expenditures and Transfers Summary

FUNCTION	APPROVED 2009 BUDGET	APPROVED 2010 BUDGET	PERCENT 0F 2010 TOTAL	CHANGE FROM 2009 BUDGET	PERCENT CHANGE 2010-2009
GENERAL GOVERNMENT	$ 4,515,936	$ 4,402,383	12.53%	$ (113,553)	-2.51%
PUBLIC SAFETY	13,407,019	12,487,447	35.53%	(919,572)	-6.86%
COURT SYSTEM	3,387,361	3,224,284	9.17%	(163,077)	-4.81%
PUBLIC WORKS	2,457,298	2,133,046	6.07%	(324,252)	-13.20%
HEALTH AND WELFARE	153,390	145,447	0.41%	(7,943)	-5.18%
INDEPENDENT AGENCIES	336,445	336,445	0.96%	-	0.00%
NON-DEPARTMENTAL	1,722,242	1,192,259	3.39%	(529,983)	-30.77%
TOTAL EXPENDITURES	**25,979,691**	**23,921,311**	**68.06%**	**(2,058,380)**	**-7.92%**
OTHER FINANCING USES					
TRANSFERS OUT	11,682,963	11,223,667	31.94%	(459,296)	-3.93%
TOTAL EXPENDITURES & OTHER USES	**$ 37,662,654**	**$ 35,144,978**	**100.0%**	**$ (2,517,676)**	**-6.68%**

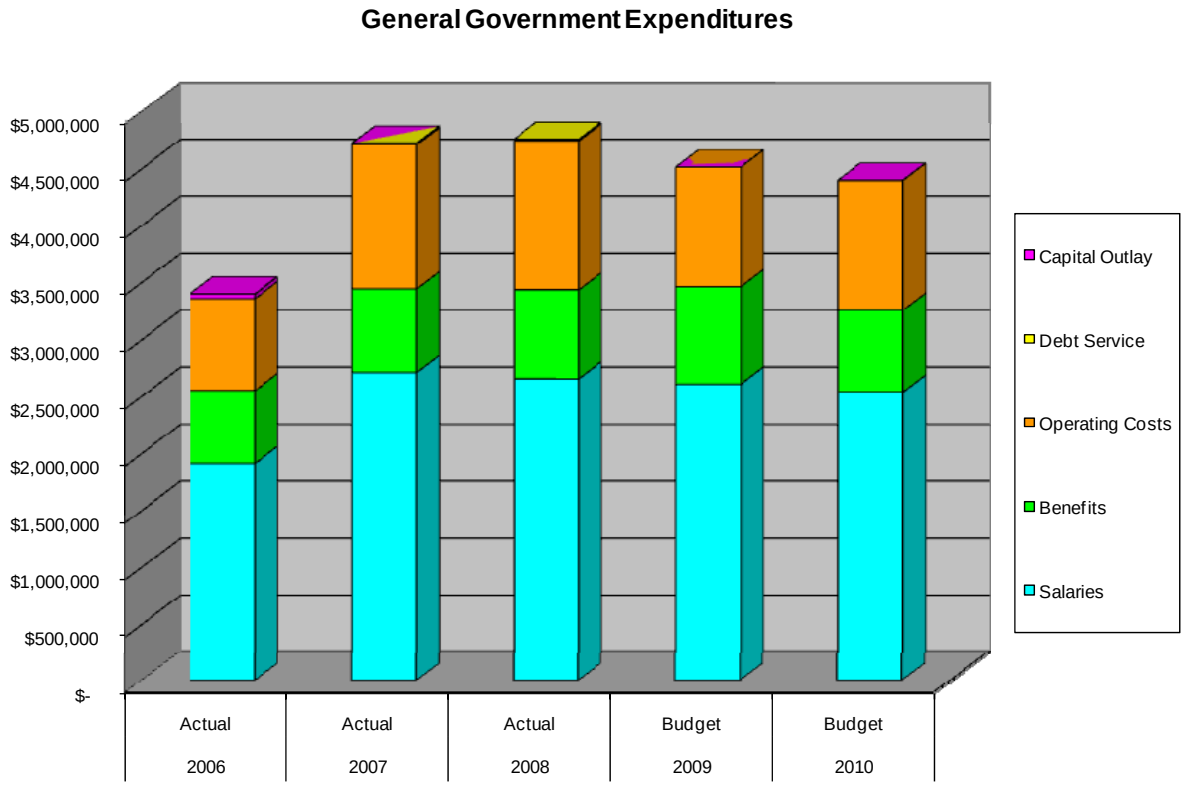
General Government Function

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 2010 Approved General Government Expenditures

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2010 Budget	Difference 2010-2009	Percent Change
Salaries and Wages	$ 1,915,597	$ 2,711,318	$ 2,657,612	$ 2,610,988	$ 2,541,744	$ (69,244)	-2.65%
Benefits	639,490	735,073	780,308	853,367	718,675	(134,692)	-15.78%
Operating Expenditures	805,096	1,266,059	1,308,935	1,051,581	1,141,964	90,383	8.59%
Debt Service	-	13,276	13,276	-	-	-	n/a
Capital Outlay	40,673	-	-	-	-	-	n/a
Total	**$ 3,400,856**	**$ 4,725,726**	**$ 4,760,131**	**$ 4,515,936**	**$ 4,402,383**	**$ (113,553)**	**-2.51%**



General Government Expenditures for FY 2010 total 4,402,383 which represent a 2.51% or $113,553 decrease from FY 2009 budget amounts. Salaries have decreased 2.65% or $69,244 primarily as a result of the implementation of furlough days. Benefits have decreased 15.78% or $134,692 primarily as a result of the suspension of 401a retirements contributions. Operating expenditures increased 8.59% or $90,383 primarily due to maintenance contracts and other professional fees for external support services.

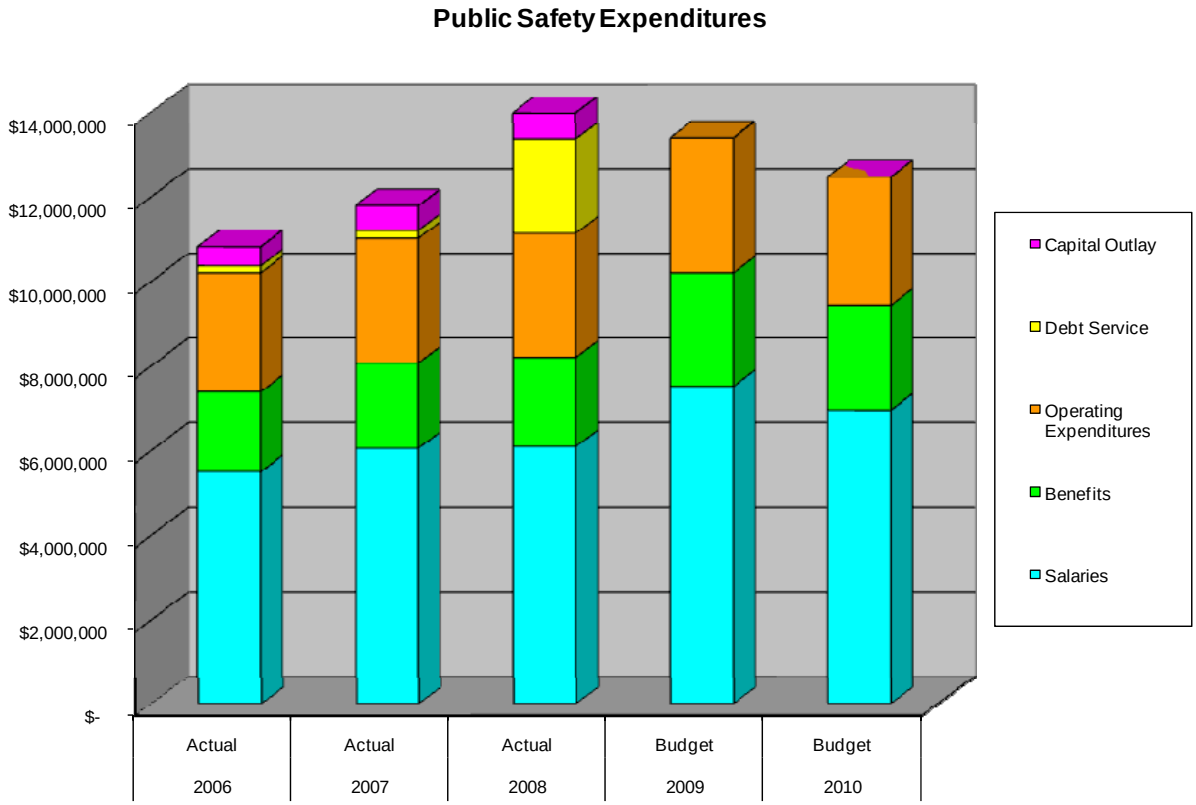
Public Safety Function

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 $12,487,447 or 35.53% of the General Fund budget. This reflects the county's commitment to a level of excellence in protection services.

FY 2010 Approved Public Safety Expenditures

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2010 Budget	Difference 2010-2009	Percent Change
Salaries and Wages	$ 5,519,426	$ 6,069,130	$ 6,110,062	$ 7,533,879	$ 6,974,375	$ (559,504)	-7.43%
Benefits	1,891,114	2,016,919	2,106,180	2,682,992	2,481,596	(201,396)	-7.51%
Operating Expenditures	2,806,520	2,948,467	2,936,388	3,190,148	3,031,476	(158,672)	-4.97%
Debt Service	167,068	186,576	2,228,141	-	-	-	n/a
Capital Outlay	450,127	579,336	601,859	-	-	-	n/a
Total	**$ 10,834,255**	**$ 11,800,428**	**$ 13,982,630**	**$ 13,407,019**	**$ 12,487,447**	**$ (919,572)**	**-6.86%**



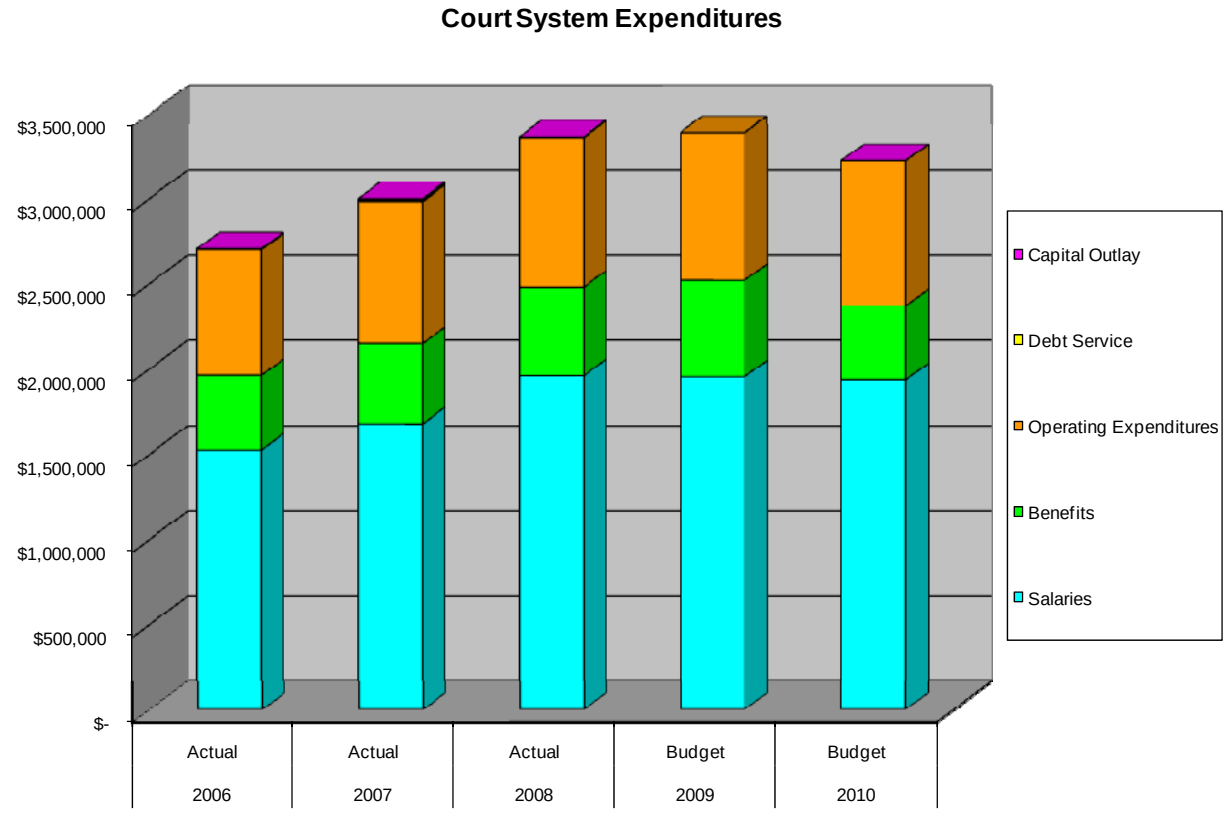
Salaries and benefits decreased by 7.43% and 7.51%, respectively. These items have decreased primarily due to the FY 2009 budget included 57 new positions to staff the new jail, however, this was scaled back to only 20 new positions that were filled during 2009. No additional positions were budgeted in 2010 with the exception of one Correctional Officer for the Correctional Institute. Secondly, furlough days have further reduced costs for FY 2010 in salaries and benefits.

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 2010 Approved Court System Expenditures

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2010 Budget	Difference 2010-2009	Percent Change
Salaries and Wages	$ 1,528,740	1,681,732	1,962,829	1,957,193	1,939,676	$ (17,517)	-0.90%
Benefits	437,422	470,480	518,802	565,807	435,248	(130,559)	-23.07%
Operating Expenditures	736,541	832,802	877,347	864,361	849,360	(15,001)	-1.74%
Debt Service	4,800	4,801	3,200	-	-	-	n/a
Capital Outlay	-	10,795	-	-	-	-	n/a
Total	**$ 2,707,503**	**$ 3,000,610**	**$ 3,362,178**	**$ 3,387,361**	**$ 3,224,284**	**$ (163,077)**	**-4.81%**



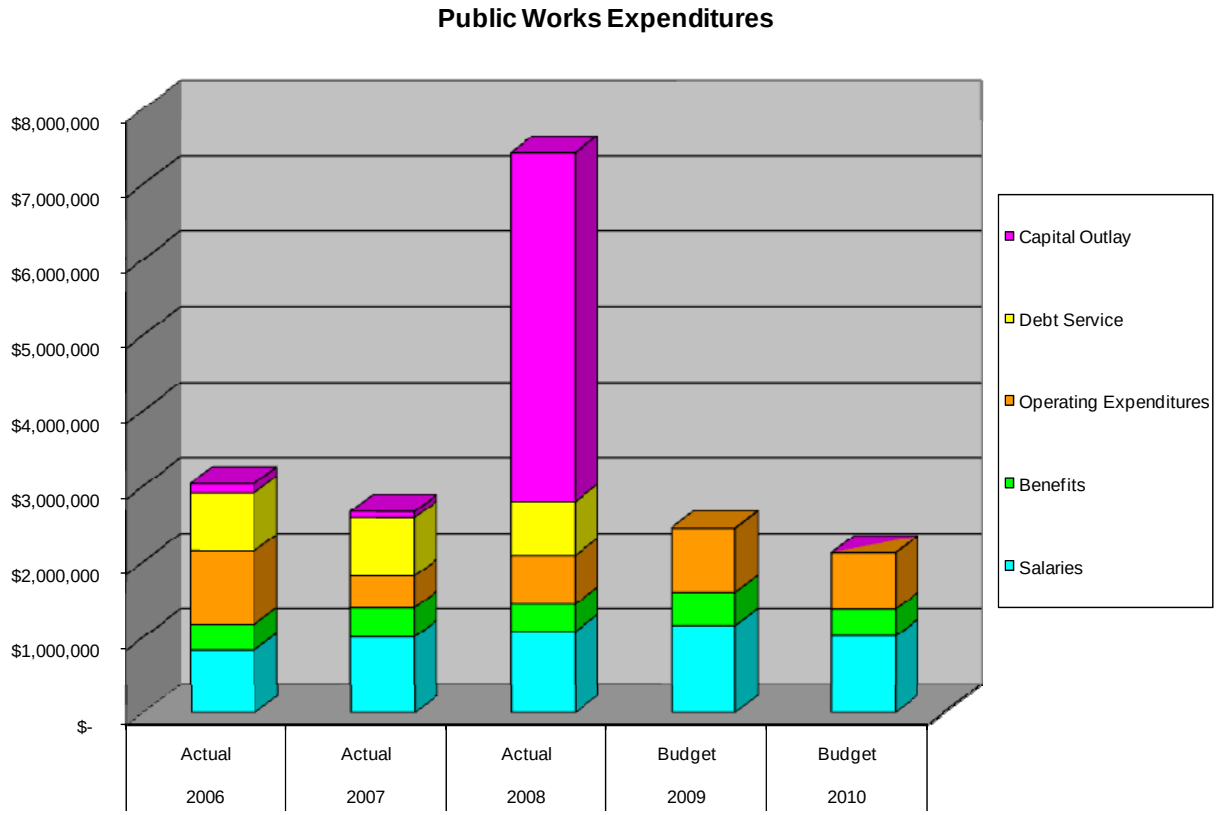
Salaries have decreased 0.90% and benefits decreased by 23.07%. Salaries have decreased primarily due to furloughs while benefits have greatly decreased due to a freeze on retirement contributions from the county. Lastly, operating expenditures have decreased 1.74% primarily due to implementation of further cost-saving measures within each department.

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.

FY 2010 Approved Public Works Expenditures

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2010 Budget	Difference 2010-2009	Percent Change
Salaries and Wages	$ 844,433	$ 1,018,495	$ 1,089,776	$ 1,169,295	$ 1,031,994	$ (137,301)	-11.74%
Benefits	340,017	384,081	360,607	438,954	352,543	(86,411)	-19.69%
Operating Expenditures	969,166	421,703	643,154	849,049	748,509	(100,540)	-11.84%
Debt Service	770,408	770,409	717,245	-	-	-	n/a
Capital Outlay	121,851	82,164	4,614,767	-	-	-	n/a
Total	**$ 3,045,875**	**$ 2,676,852**	**$ 7,425,549**	**$ 2,457,298**	**$ 2,133,046**	**$ (324,252)**	**-13.20%**



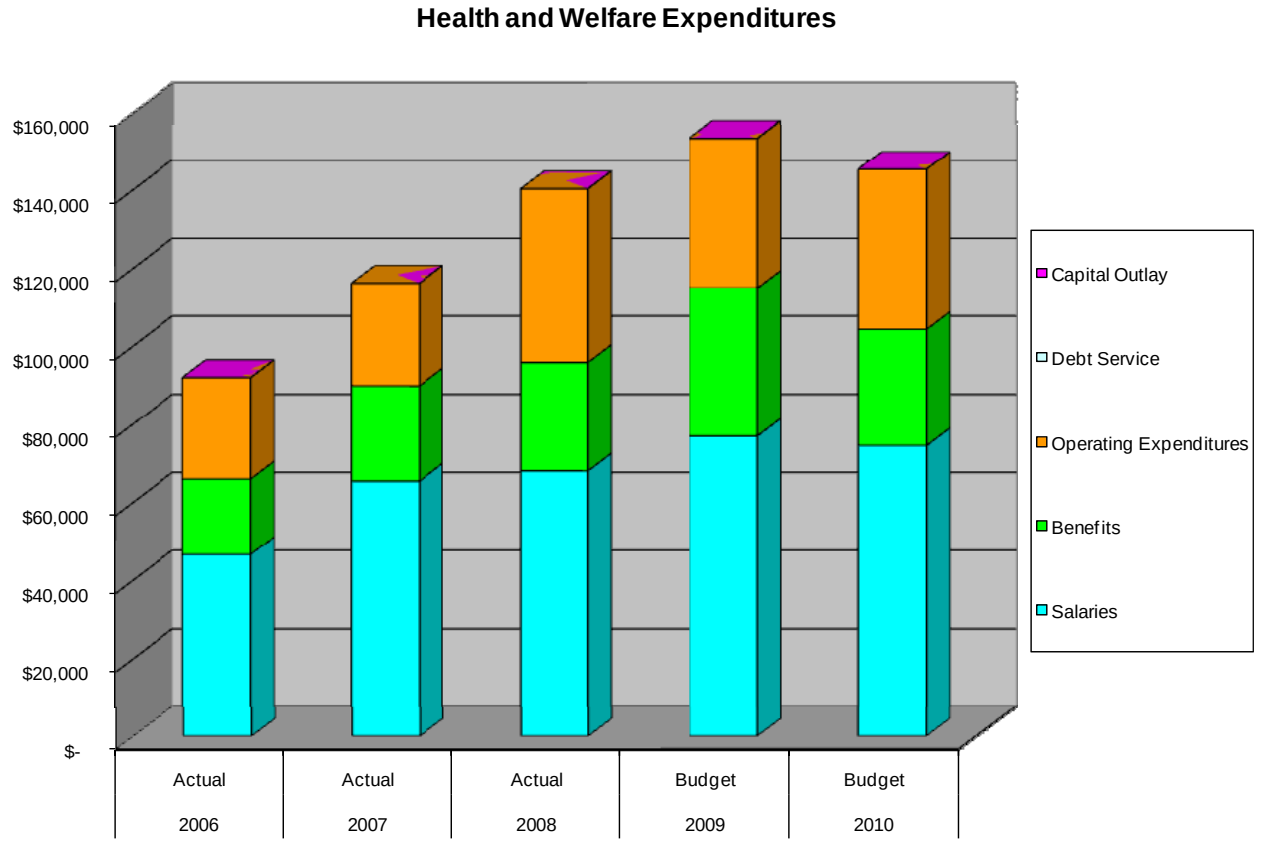
The FY 2010 operating budget for the Public Works function has decreased 13.20% or $324,252 from the FY 2009 budgeted amount. Salaries have decreased 11.74% or $137,301 primarily due furloughs. Thus, benefits have decreased by 19.69% or $86,411 due to the associated furlough costs and freeze on retirement contributions. Operating expenditures have decreased 11.84% or $100,540 due to overall operating cuts within the various departments.

Health and Welfare Function

Much of the costs related to citizens' health and welfare are funded through the independent agencies department discussed on page III-13 of this document.

FY 2010 Approved Health and Welfare Expenditures

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2010 Budget	Difference 2010-2009	Percent Change
Salaries and Wages	$ 46,792	$ 65,564	$ 68,204	$ 77,085	$ 74,671	$ (2,414)	-3.13%
Benefits	19,366	24,438	27,813	38,001	29,786	(8,215)	-21.62%
Operating Expenditures	25,964	26,349	44,403	38,304	40,990	2,686	7.01%
Debt Service	-	-	-	-	-	-	n/a
Capital Outlay	-	-	-	-	-	-	n/a
Total	**$ 92,122**	**$ 116,351**	**$ 140,420**	**$ 153,390**	**$ 145,447**	**$ (7,943)**	**-5.18%**



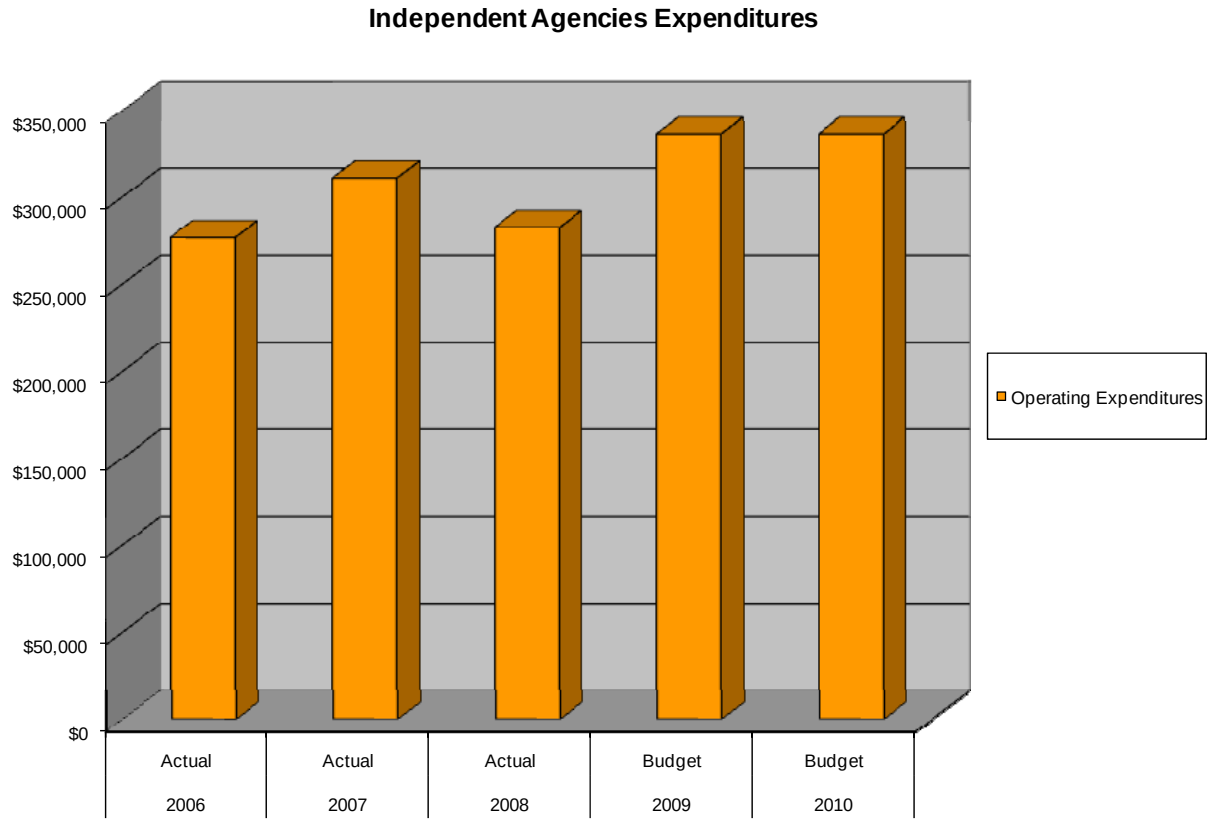
Health and welfare expenditures have decreased $7,943 or 5.18% as the result of furlough days implemented within Jackson County's Section 5311 Rural Transportation Program.

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. For FY 2010, there is no change in independent agencies expenditures from FY 2009.

FY 2010 Approved Independent Agencies Expenditures

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2010 Budget	Difference 2010-2009	Percent Change
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Benefits	-	-	-	-	-	-	n/a
Operating Expenditures	277,044	311,233	282,930	336,445	336,445	-	0.00%
Debt Service	-	-	-	-	-	-	n/a
Capital Outlay	-	-	-	-	-	-	n/a
Total	**$ 277,044**	**$ 311,233**	**$ 282,930**	**$ 336,445**	**$ 336,445**	**$ -**	**0.00%**

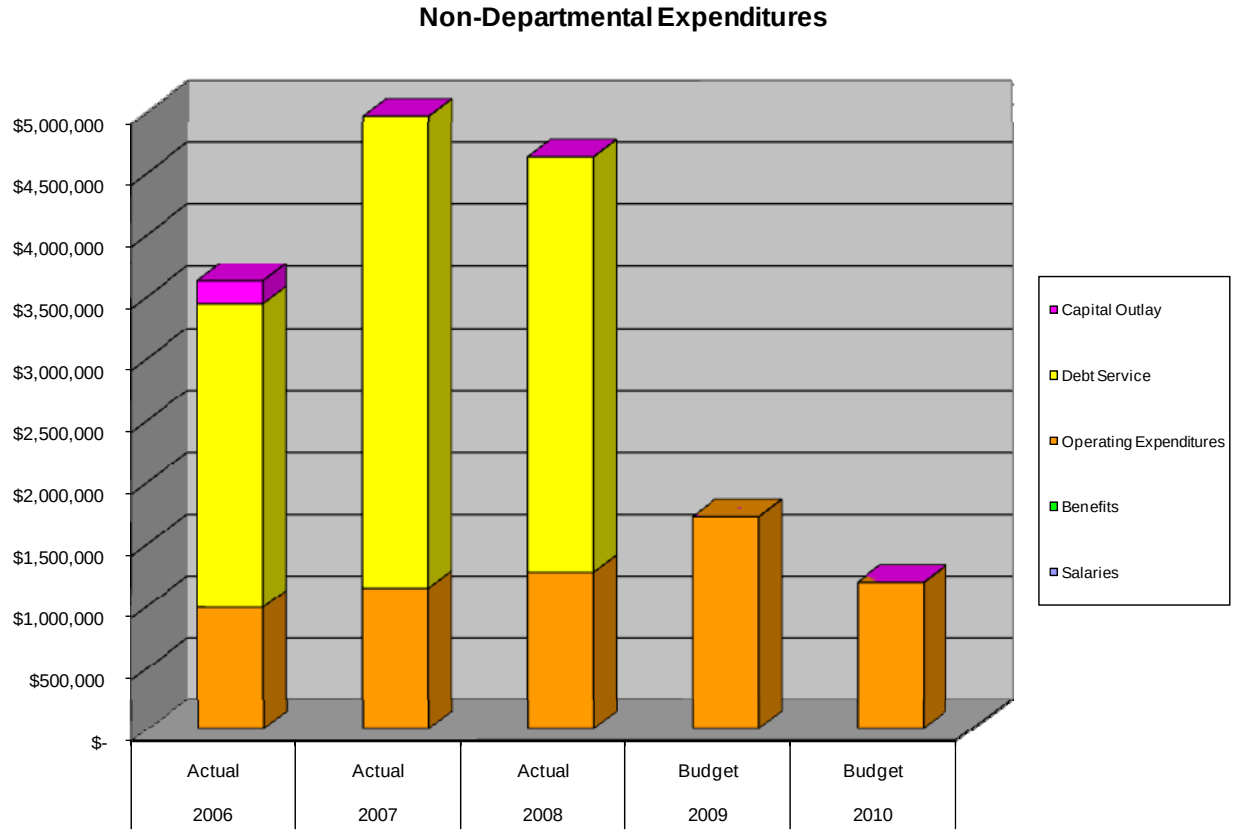


Non-Departmental Function

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; however, no Contingency was included for FY 2010. The overall 2010 non-departmental budget has decreased $529,983, or 30.77% from FY 2009. Operating expenditures have decreased primarily due to eliminating contingency.

FY 2010 Approved Non-Departmental Expenditures

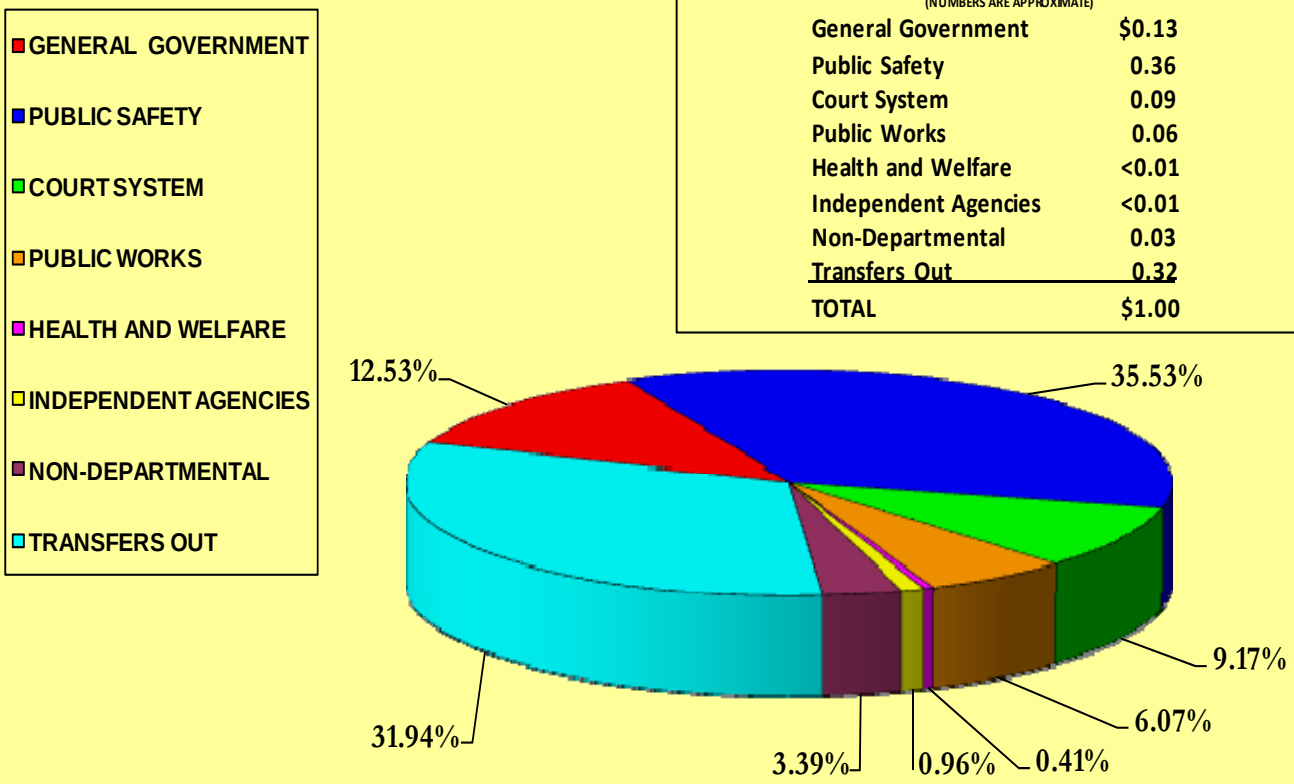
	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2010 Budget	Difference 2010-2009	Percent Change
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Benefits	-	-	-	-	-	-	n/a
Operating Expenditures	986,517	1,143,979	1,271,369	1,722,242	1,192,259	(529,983)	-30.77%
Debt Service	2,454,003	3,811,717	3,352,195	-	-	-	n/a
Capital Outlay	182,416	-	-	-	-	-	n/a
Total	**$ 3,622,936**	**$ 4,955,696**	**$ 4,623,564**	**$ 1,722,242**	**$ 1,192,259**	**$ (529,983)**	**-30.77%**



General Fund Expenditures by Government Function for FY 2010

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	0.09
Public Works	0.06
Health and Welfare	<0.01
Independent Agencies	<0.01
Non-Departmental	0.03
Transfers Out	0.32
TOTAL	$1.00



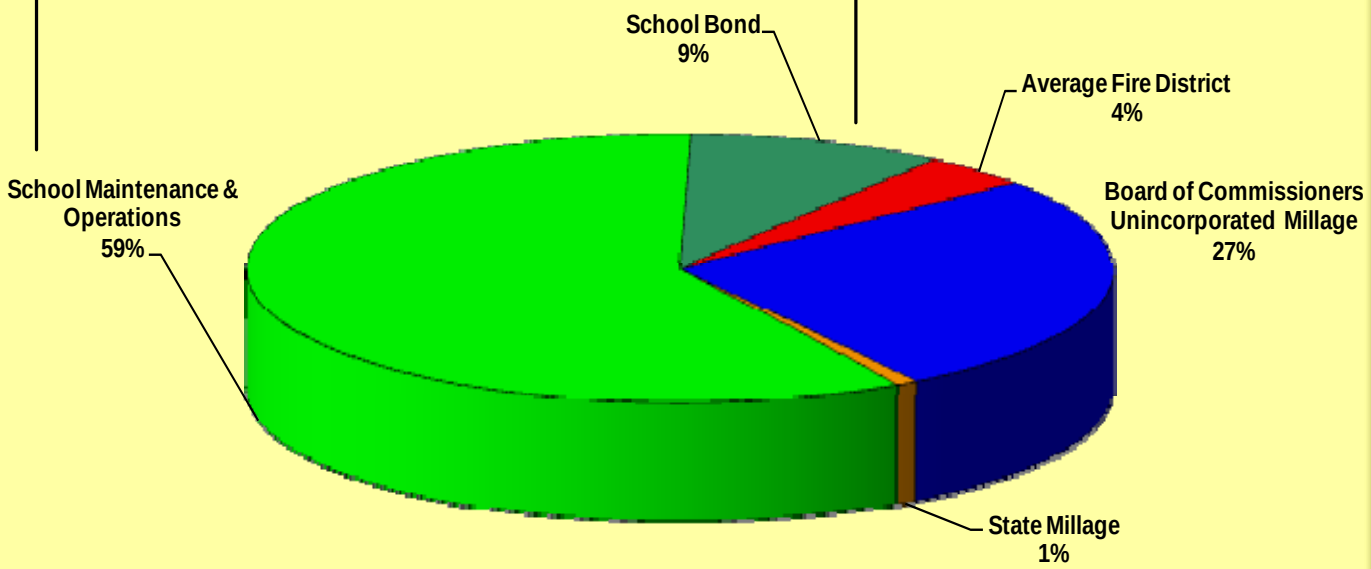
BREAKDOWN OF TAX RATES

(TOTAL TAXES LEVIED: APPROXIMATELY 32.17 MILLS)

HOW YOUR TAX DOLLAR IS USED IN JACKSON COUNTY

BOARD OF EDUCATION:	$0.68
FIRE DISTRICTS:	0.04
BOARD OF COMMISSIONERS:	0.27
STATE OF GEORGIA:	0.01
TOTAL	$1.00

BOARD OF EDUCATION



Fund Balance

General Fund -

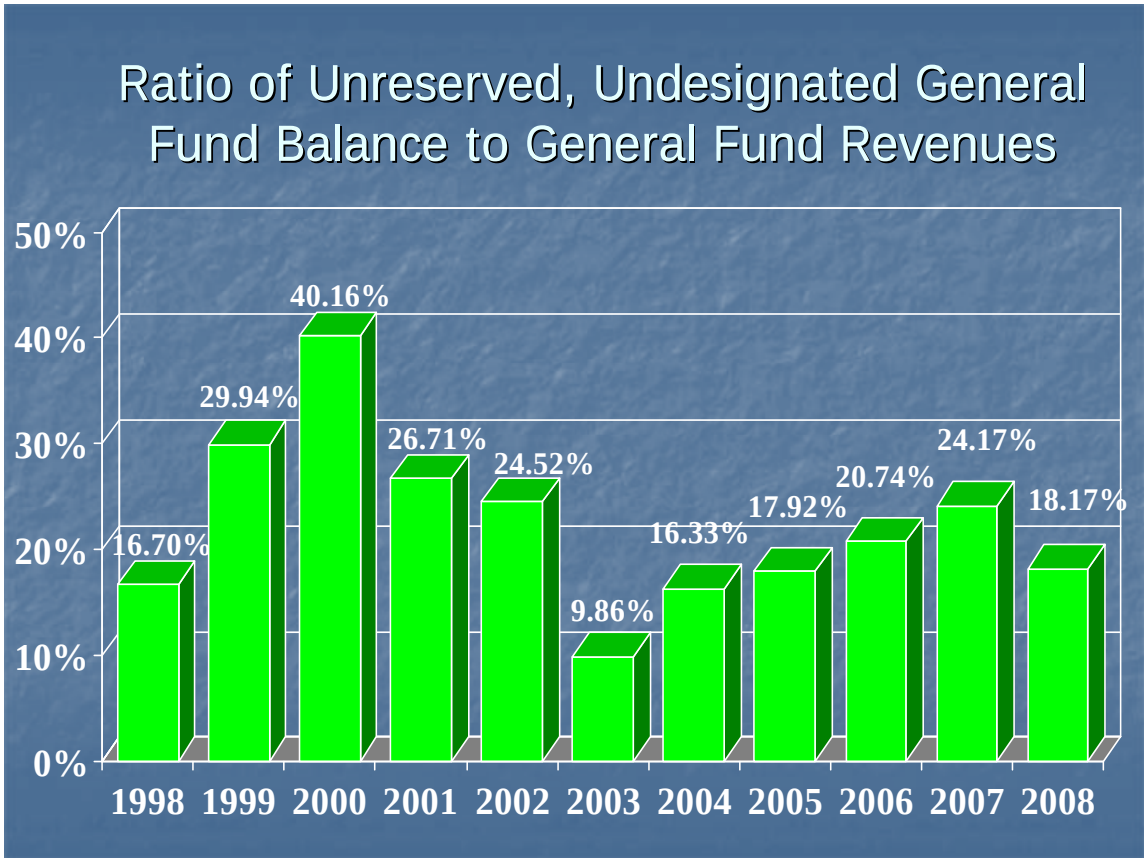
Fund Balance is the difference between assets and liabilities reported in a governmental fund. Because assets may include non-cash items, fund balances may not represent liquid assets.

The Fund Balance at the end of FY 2009 is expected to equal approximately $8,878,005 or 25.26% of the General Fund Revenues, exclusive of Other Financing Sources.

The FY 2010 budget was balanced without the use of prior years' reserves.

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.

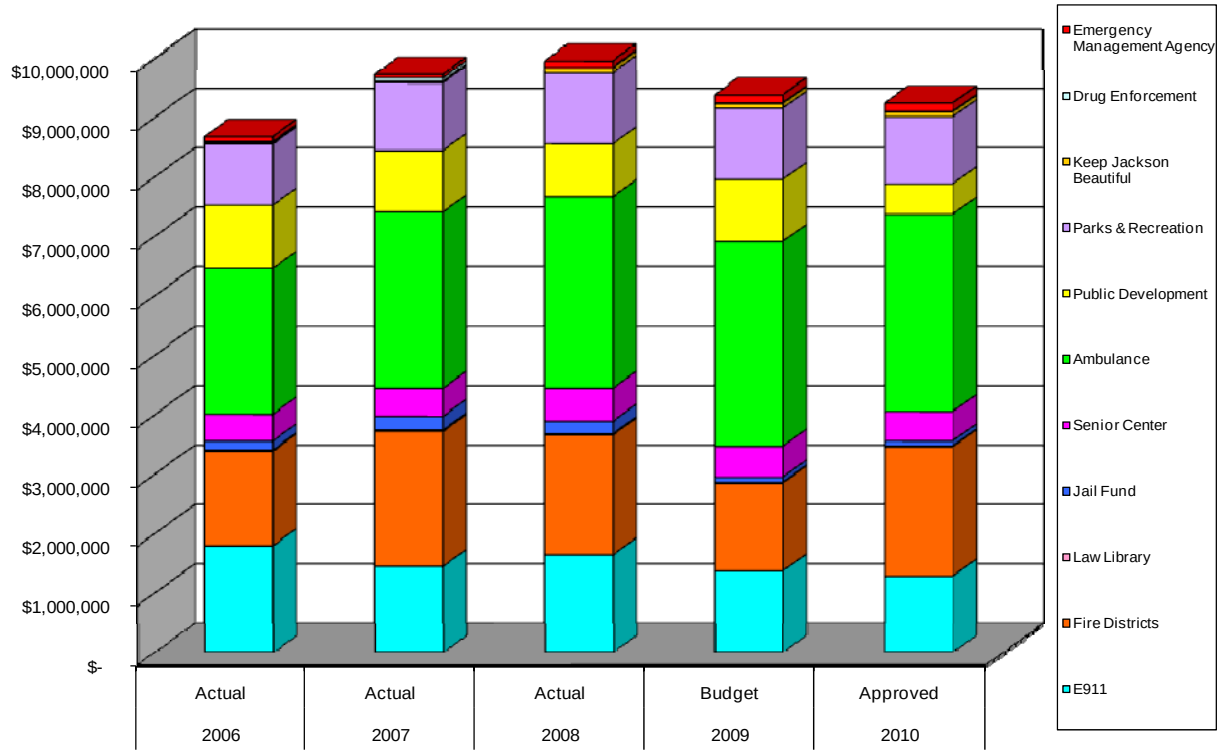
Summary of Special Revenue Funds

The county uses as much of a diversified revenue mix as possible within each fund to ensure a stable flow of revenues during the ups and downs of economic cycles. The various funds' primary source of revenue is derived from user fees, fines, and transfers-in from the general fund. The various fire districts derive most of their revenue from property taxes. In FY 2010, the combined fire districts' budgeted revenue has increased 46.81% or $694,003 primarily due to the fact that the Arcade Fire District raised its millage rate by 41.26% and the Nicholson Fire District raised its millage rate by 35.21%. The other fire districts levied their 2009 millage rates with slight decreases due to the digest rollback millage rates. However, several decreases are found in the various other departments that fall under direct purview of the Board of Commissioners and County Manager. Within these departments, transfers-in from the general fund have been decreased by the amount necessitated from the implementation of furlough days, 401a contribution reductions, and the prior-year reduction-in-force measures. Provided below are brief summaries of the Special Revenue Funds' revenue streams:

Total Special Revenue Funds - Revenues and Transfers In

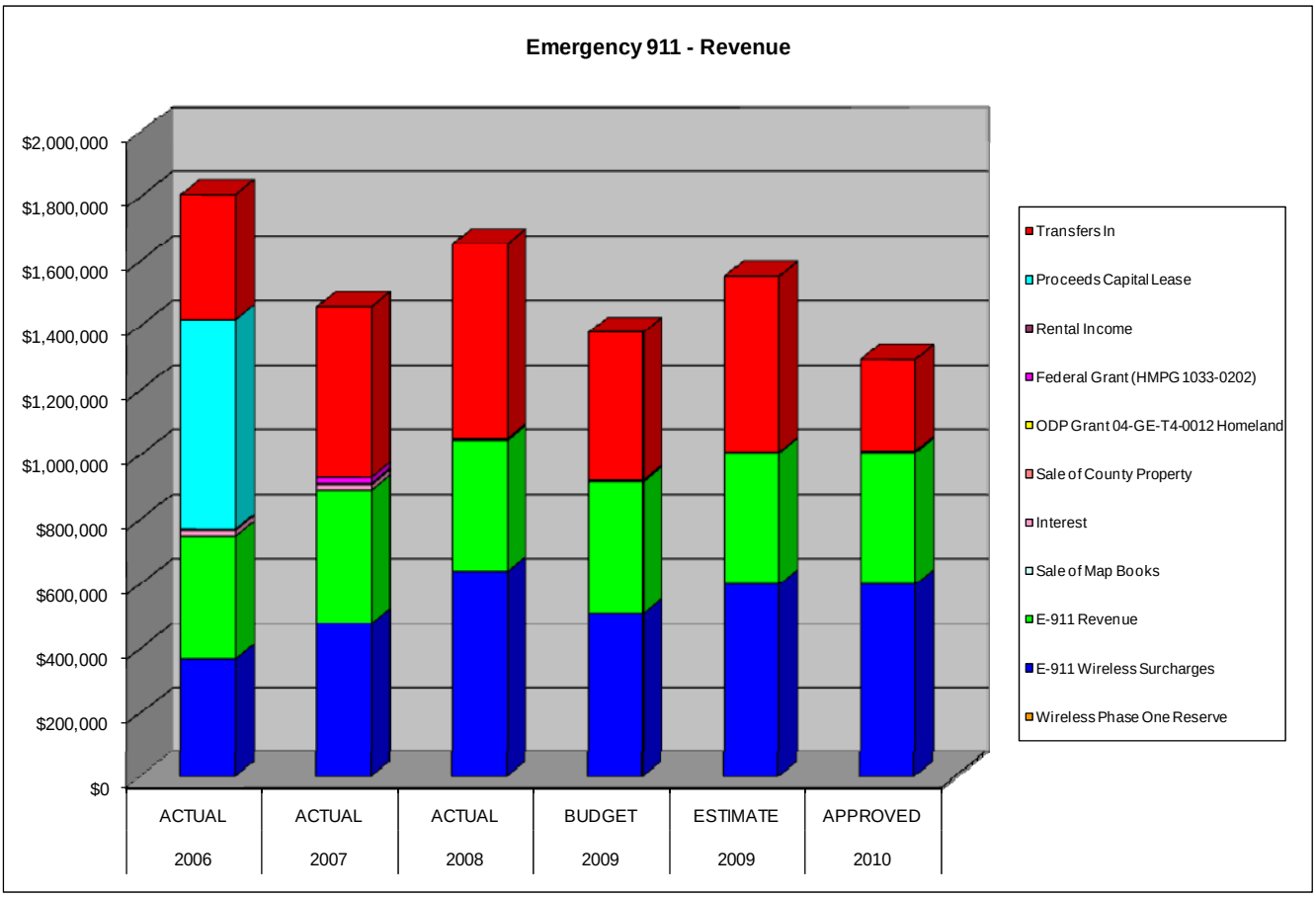
	2006	2007	2008	2009	2010	Difference	Percent
	Actual	Actual	Actual	Budget	Approved	2010-2009	Change
Emergency Telephone System	$ 1,807,527	$ 1,458,569	$ 1,654,693	$ 1,380,439	$ 1,296,950	$ (83,489)	-6.05%
Emergency Management Agency	85,083	59,037	106,707	135,981	141,999	6,018	4.43%
Emergency Services/Ambulance	2,454,427	2,962,330	3,221,844	3,442,237	3,318,429	(123,808)	-3.60%
Public Development	1,061,012	1,035,242	888,928	1,044,046	510,439	(533,607)	-51.11%
Parks and Recreation	1,029,642	1,140,050	1,192,871	1,199,924	1,129,031	(70,893)	-5.91%
Keep Jackson Beautiful	28,402	25,429	76,711	78,661	78,699	38	0.05%
Fire Districts	1,592,808	2,271,276	2,015,428	1,482,686	2,176,689	694,003	46.81%
Law Library	18,651	24,656	20,737	11,500	11,500	-	0.00%
Jail Fund	151,475	229,567	211,441	86,566	86,566	-	0.00%
Senior Center	450,561	473,505	554,647	518,973	494,119	(24,854)	-4.79%
Drug Enforcement	11,492	59,364	16,124	11,500	11,500	-	0.00%
Total	**$ 8,691,081**	**$ 9,739,025**	**$ 9,960,131**	**$ 9,392,513**	**$ 9,255,921**	**$ (136,592)**	**-1.45%**

Special Revenue Funds Revenues and Transfers In



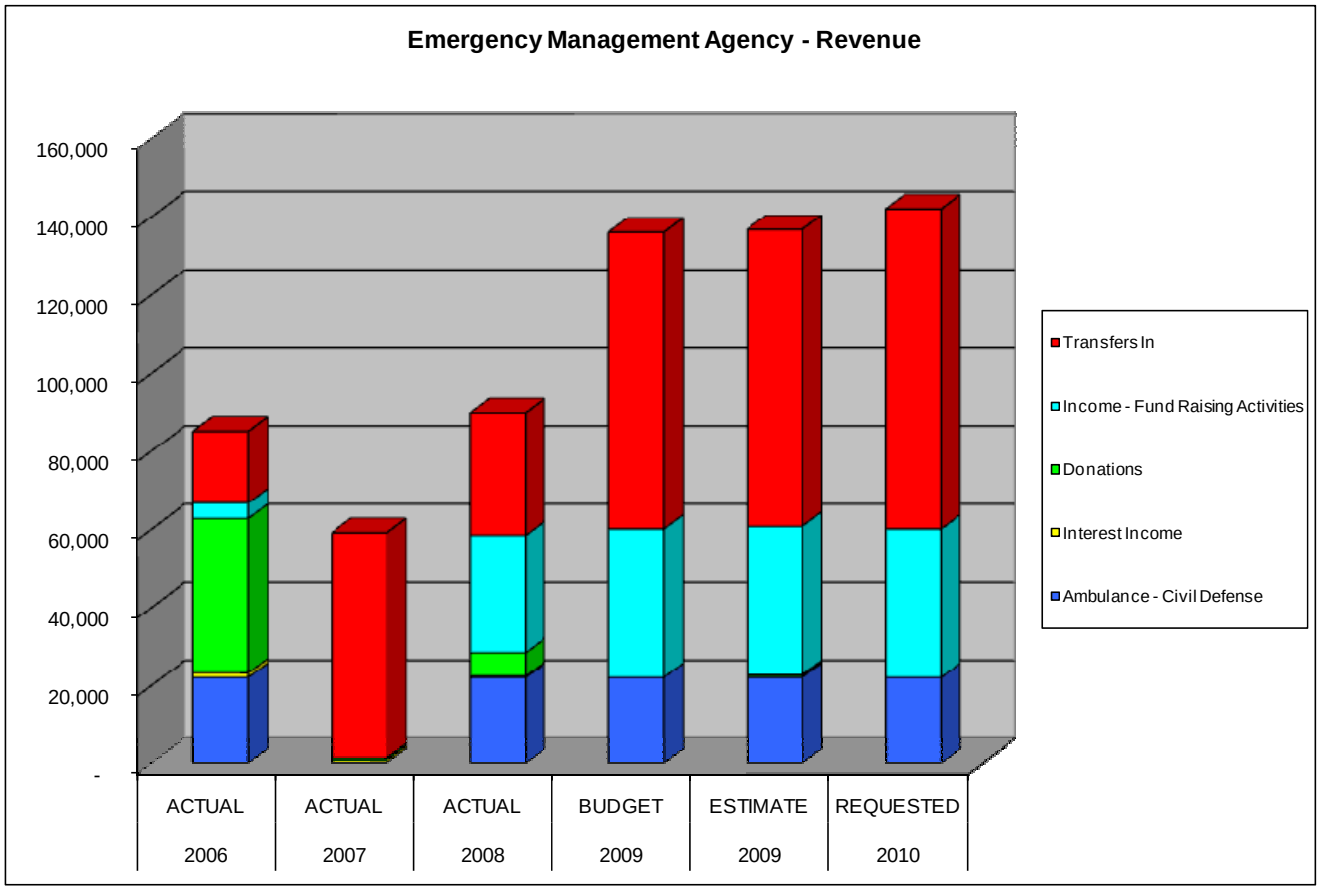
Emergency Telephone System (E-911) - Revenue

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
REVENUE SOURCE									
Intergovernmental Revenue	4059.5113		$ -					$ -	n/a
Wireless Phase One Reserve	4059.5147	-	-					-	n/a
E-911 Wireless Surcharges	4059.5148	369,184	478,244	639,410	510,000	600,000	600,000	90,000	17.65%
E-911 Revenue	4059.5149	380,423	413,578	406,306	408,000	408,000	408,000	-	0.00%
Sale of Map Books	4059.5150	190	60					-	n/a
Interest	4059.5170	17,487	16,402	4,496	4,972	1,694	4,972	-	0.00%
Sale of County Property	4059.5171	524	503	883				-	n/a
NEHD Bioterrorism	4059.5174	-	-					-	n/a
ODP Grant 04-GE-T4-0012 Homeland	4059.5175	-	3,443					-	n/a
LEOP-03-0001 Grant Funds	4059.5176	-	-					-	n/a
Federal Grant	4059.5177	-	-					-	n/a
Federal Grant (HMPG 1033-0202)	4059.5178	-	18,750					-	n/a
Rental Income	4059.5179	2,897	-	-	-	-	-	-	n/a
Proceeds Capital Lease	4059.5200	649,000	-	-	-	-	-	-	n/a
Transfers In	4059.5998	387,822	527,587	603,597	457,467	545,488	283,978	(173,489)	-37.92%
TOTAL REVENUES E-911		**$1,807,527**	**$1,458,569**	**$1,654,693**	**$1,380,439**	**$1,555,182**	**$1,296,950**	**$ (83,489)**	**-6.05%**



Emergency Management Agency – Revenue

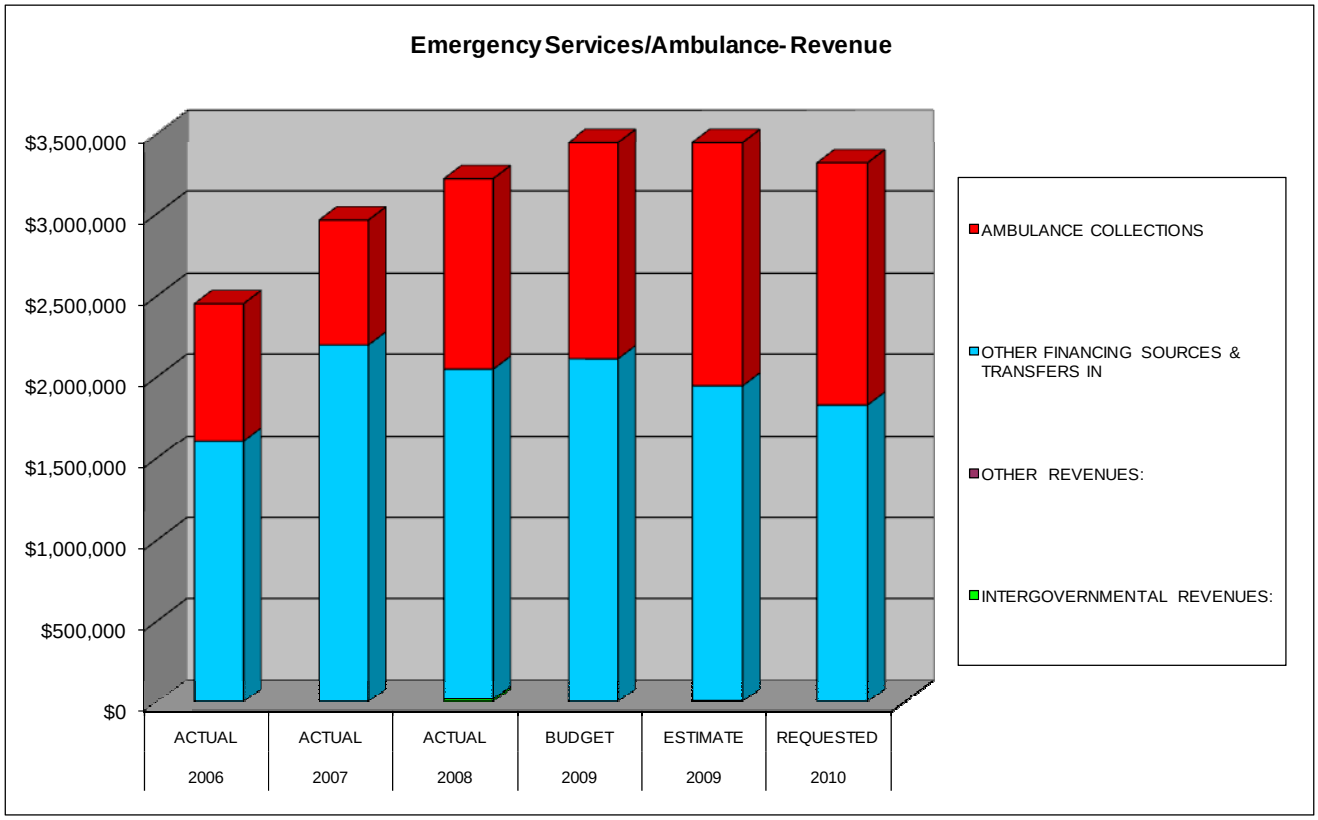
	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
CHARGES FOR SERVICES		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
TOTAL CHARGES FOR SERVICES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	**n/a**
INTERGOVERNMENTAL REVENUES:									
INTERGOVERNMENTAL :	26.4060.5128	$ -	$ -	$ 17,000	$ -	$ -	$ -	$ -	n/a
AMBULANCE - CIVIL DEFENSE[3]	26.4060.5128	22,056	-	22,056	22,056	22,056	22,056	$ -	0.00%
INTERGOVERNMENTAL REVENUES:		**$ 22,056**	**$ -**	**$ 39,056**	**$ 22,056**	**$ 22,056**	**$ 22,056**	**$ -**	**0.00%**
OTHER REVENUES:									
Interest Income	26.4060.5170	**$ 1,176**	$ 707	$ 360	$ -	$ 182	$ -	$ (182)	n/a
Donations	26.4060.5180	**39,500**	600	6,000		500			
Income - Fund Raising Activities	26.4060.5181	**4,000**	-	30,000	38,000	38,000	38,000		
TOTAL OTHER REVENUES		**$ 44,676**	**$ 1,307**	**$ 36,360**	**$ 38,000**	**$ 38,682**	**$ 38,000**	**$ (682)**	**-1.79%**
OTHER FINANCING SOURCES & TRANSFERS IN									
TRANSFERS IN[2]	26.4060.5998	$ 18,351	$ 57,730	$ 31,291	$ 75,925	$ 75,925	$ 81,943	$ 6,018	7.93%
PROCEEDS FROM CAPITAL		-	-	-	-	-	-	-	n/a
TOTAL OTHER FINANCING SOURCES AND TRANSFERS IN		**$ 18,351**	**$ 57,730**	**$ 31,291**	**$ 75,925**	**$ 75,925**	**$ 81,943**	**$ 6,018**	**7.93%**
TOTAL REVENUES EMERGENCY MANAGEMENT AGENCY		**$ 85,083**	**$ 59,037**	**$ 106,707**	**$ 135,981**	**$ 136,663**	**$ 141,999**	**$ 6,018**	**4.43%**



Emergency Services/Ambulance – Revenue

	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
CHARGES FOR SERVICES									
AMBULANCE COLLECTIONS	234022.5190	$ 843,776	$ 766,767	$ 1,173,841	$ 1,330,834	$ 1,494,697	$ 1,488,000	$ 157,166	11.81%
									n/a
TOTAL CHARGES FOR SERVICES		**$ 843,776**	**$ 766,767**	**$ 1,173,841**	**$ 1,330,834**	**$ 1,494,697**	**$ 1,488,000**	**$ 157,166**	11.81%
INTERGOVERNMENTAL REVENUES:									
STATE GRANT	234022.5112	$ -	$ -	$ 16,518	$ -	$ 3,482	$ -	$ -	n/a
INTERGOVERNMENTAL REVENUE	234022.5127	-	-	802	-	-	-	-	n/a
AMBULANCE - CIVIL DEFENSE[1]	234022.5128	-	-	-	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUES:		**$ -**	**$ -**	**$ 17,320**	**$ -**	**$ 3,482**	**$ -**	$ -	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	$ 1,564,705	$ 2,165,158	$ 2,030,683	$ 2,111,403	$ 1,944,058	$ 1,830,429	$ (280,974)	-13.31%
PROCEEDS FROM INSURANCE CLAIMS	234022.5201	$ 45,826	$ 30,405					-	n/a
PROCEEDS FROM CAPITAL LEASES	234022.5200	-	-	-	-	-	-	$ -	n/a
TOTAL OTHER FINANCING SOURCES AND TRANSFERS IN		**$ 1,610,531**	**$ 2,195,563**	**$ 2,030,683**	**$ 2,111,403**	**$ 1,944,058**	**$ 1,830,429**	**$ (280,974)**	**-13.31%**
TOTAL REVENUES - AMBULANCE		**$ 2,454,427**	**$ 2,962,330**	**$ 3,221,844**	**$ 3,442,237**	**$ 3,442,237**	**$ 3,318,429**	**$ (123,808)**	**-3.60%**

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

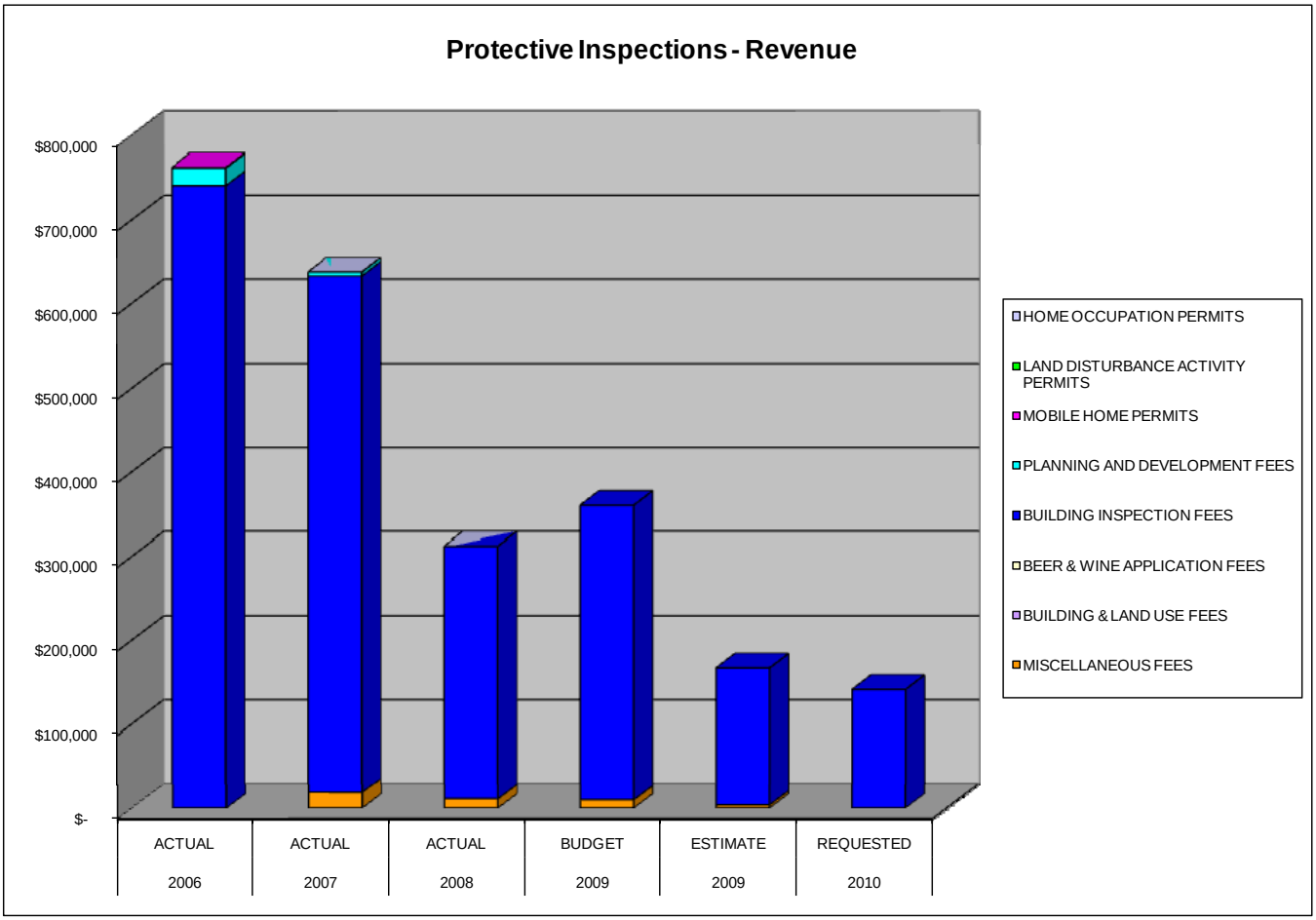


Public Development: Protective Inspection – Revenue

	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
LICENSES AND PERMITS									
MISCELLANEOUS FEES	4031.5132		$ 19,069	$ 11,297	$ 10,000	$ 3,897	$ -	$ (10,000)	-100.00%
BUILDING & LAND USE FEES	4031.5189		-	-				-	n/a
BEER & WINE APPLICATION FEES	4031.5190	(850)	-	-				-	n/a
BUILDING INSPECTION FEES	4031.5191	741,410	614,340	301,433	350,796	163,757	141,928	(208,868)	-59.54%
PLANNING AND DEVELOPMENT FEES	4031.5192	20,829	4,752	-				-	n/a
MOBILE HOME PERMITS	4031.5193	536	-	-				-	n/a
LAND DISTURBANCE ACTIVITY PERMITS	4031.5195	-	-	-				-	n/a
HOME OCCUPATION PERMITS	4031.5196	-	-	-				-	n/a
TOTAL LICENSES AND PERMITS		**$ 761,925**	**$ 638,160**	**$ 312,730**	**$ 360,796**	**$ 167,654**	**$ 141,928**	**$ (218,868)**	**-60.66%**
CHARGES FOR SERVICES									
SEWER TAP FEES	4031.5194	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
TOTAL CHARGES FOR SERVICES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	n/a
TOTAL REVENUES PROTECTIVE INSPECTION /									
PLANNING AND ZONING		**$ 761,925**	**$ 638,160**	**$ 312,730**	**$ 360,796**	**$ 167,654**	**$ 141,928**	**$ (218,868)**	**-60.66%**

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

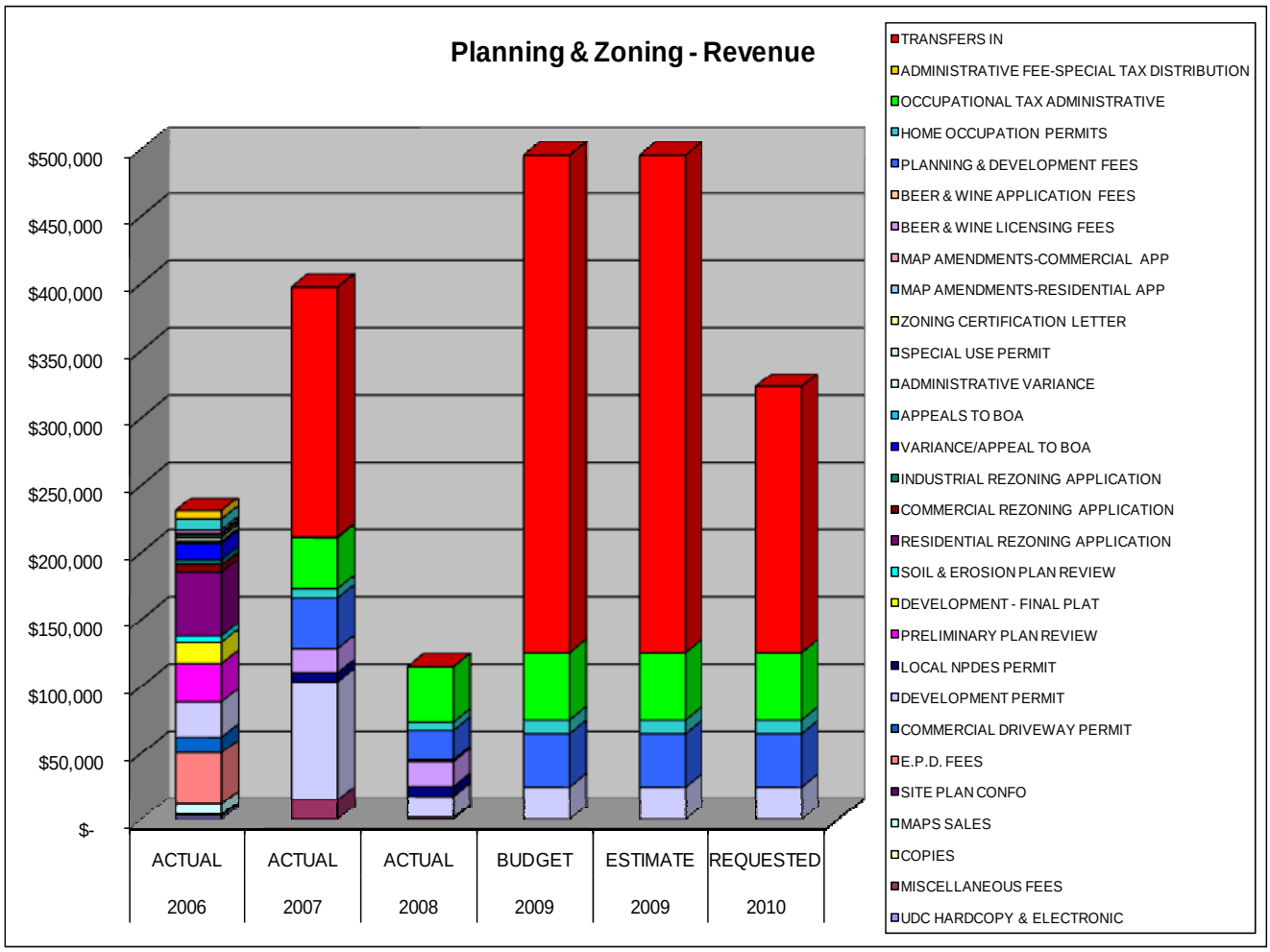
In 2005, the name of this Department was changed to Code Enforcement / Inspections



Public Development: Planning & Zoning - Revenue

	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
LICENSES AND PERMITS									
UDC HARDCOPY & ELECTRONIC	4032.5133	$ 2,280	$ -	$ -	$ -	$ -	$ -	-	n/a
MISCELLANEOUS FEES	4032.5132	$ 429	15,419	1,409				-	n/a
COPIES	4032.5134	1,052	-	-				-	n/a
MAPS SALES	4032.5135	8,401	-	-				-	n/a
SITE PLAN CONFO	4032.5157	276	-					-	n/a
E.P.D. FEES	4032.5158	38,051	-	-				-	n/a
COMMERCIAL DRIVEWAY PERMIT	4032.5159	11,880	-	-				-	n/a
DEVELOPMENT PERMIT	4032.5162	25,980	88,237	16,762	25,000	25,000	25,000	-	0.00%
LOCAL NPDES PERMIT	4032.5163	-	6,697	7,332				-	n/a
PRELIMINARY PLAN REVIEW	4032.5164	28,821	-	-				-	n/a
DEVELOPMENT - FINAL PLAT	4032.5165	15,470	-	-				-	n/a
SOIL & EROSION PLAN REVIEW	4032.5166	4,705	-	-				-	n/a
RESIDENTIAL REZONING APPLICATION	4032.5170	47,476		-				-	n/a
COMMERCIAL REZONING APPLICATION	4032.5171	5,850		-				-	n/a
INDUSTRIAL REZONING APPLICATION	4032.5172	4,200		-				-	n/a
VARIANCE/APPEAL TO BOA	4032.5173	11,700		-				-	n/a
APPEALS TO BOA	4032.5174	250		-				-	n/a
ADMINISTRATIVE VARIANCE	4032.5175	1,400	(250)	-				-	n/a
SPECIAL USE PERMIT	4032.5176	2,600		-				-	n/a
ZONING CERTIFICATION LETTER	4032.5178	475		-				-	n/a
MAP AMENDMENTS-RESIDENTIAL APP	4032.5180	1,750		-				-	n/a
MAP AMENDMENTS-COMMERCIAL APP	4032.5181	1,500		-				-	n/a
BEER & WINE LICENSING FEES	4032.5190	2,000	17,560	18,238				-	n/a
BEER & WINE APPLICATION FEES	4032.5191	-	72	1,500				-	n/a
PLANNING & DEVELOPMENT FEES	4032.5192	-	37,896	22,170	40,000	40,000	40,000	-	0.00%
HOME OCCUPATION PERMITS	4032.5196	7,900	6,869	6,066	10,000	10,000	10,000	-	0.00%
OCCUPATIONAL TAX ADMINISTRATIVE	4032.5197	60	38,116	41,380	50,000	50,000	50,000	-	0.00%
ADMINISTRATIVE FEE-SPECIAL TAX DISTRIBUTION	4032.5198	6,185	612	-				-	n/a
TOTAL LICENSES AND PERMITS		**$ 230,689**	**$ 211,228**	**$ 114,858**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**-**	**0.00%**
TOTAL CHARGES FOR SERVICES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-	**n/a**
TRANSFERS IN	4032.5998	$ -	$ 185,854	$ -	$ 370,503	$ 370,503	$ 198,035	(172,468)	-46.55%
TOTAL TRANSFERS IN		**$ -**	**$ 185,854**	**$ 266,656**	**$ 370,503**	**$ 370,503**	**$ 198,035**	**(172,468)**	**-46.55%**
TOTAL REVENUES AND TRANSFERS IN -									
PLANNING & ZONING		**$ 230,689**	**$ 397,082**	**$ 381,513**	**$ 495,503**	**$ 495,503**	**$ 323,035**	**(172,468)**	**-34.81%**

(1) Prior to 2006 these revenue accounts were shown in Protective Inspection


Planning & Zoning - Revenue
$500,000
$450,000
$400,000
$350,000
$300,000
$250,000
$200,000
$150,000
$100,000
$50,000
$-
ACTUAL 2006
ACTUAL 2007
ACTUAL 2008
BUDGET 2009
ESTIMATE 2009
REQUESTED 2010
TRANSFERS IN
ADMINISTRATIVE FEE-SPECIAL TAX DISTRIBUTION
OCCUPATIONAL TAX ADMINISTRATIVE
HOME OCCUPATION PERMITS
PLANNING & DEVELOPMENT FEES
BEER & WINE APPLICATION FEES
BEER & WINE LICENSING FEES
MAP AMENDMENTS-COMMERCIAL APP
MAP AMENDMENTS-RESIDENTIAL APP
ZONING CERTIFICATION LETTER
SPECIAL USE PERMIT
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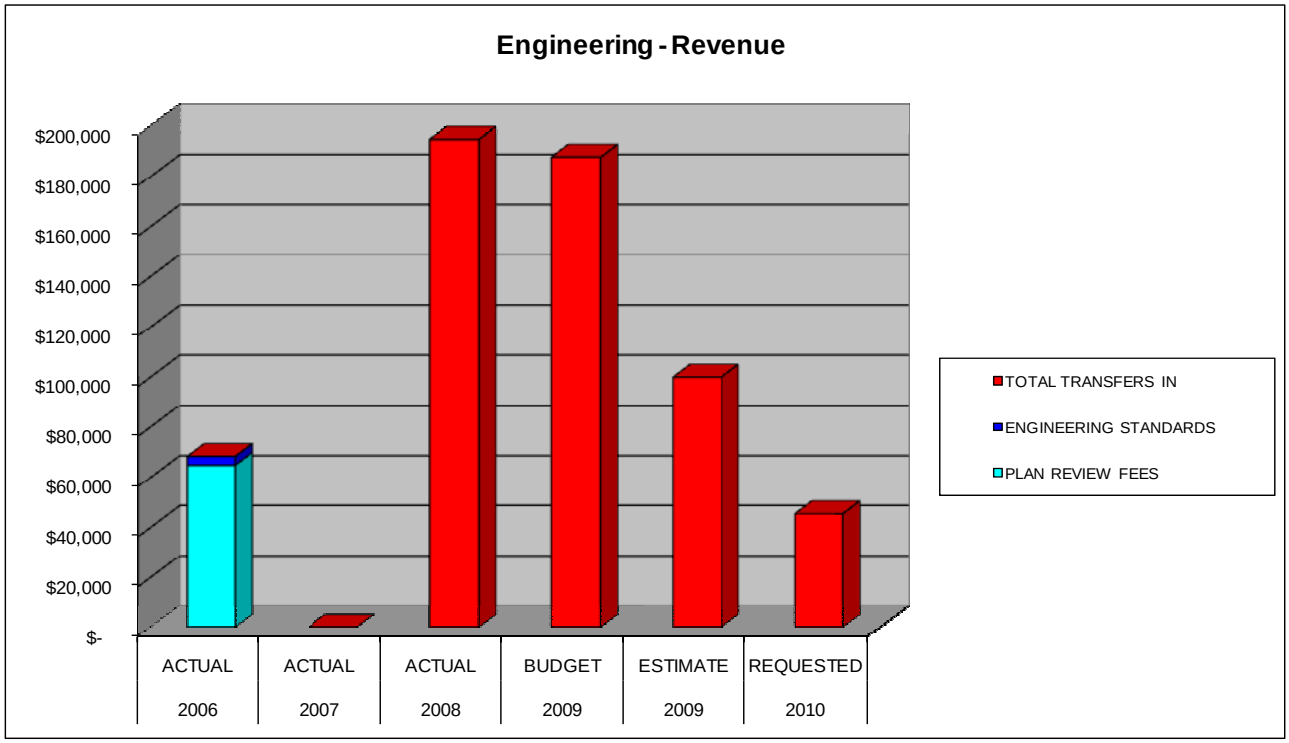
LOCAL NPDES PERMIT
DEVELOPMENT PERMIT
COMMERCIAL DRIVEWAY PERMIT
E.P.D. FEES
SITE PLAN CONFO
MAPS SALES
COPIES
MISCELLANEOUS FEES
UDC HARDCOPY & ELECTRONIC

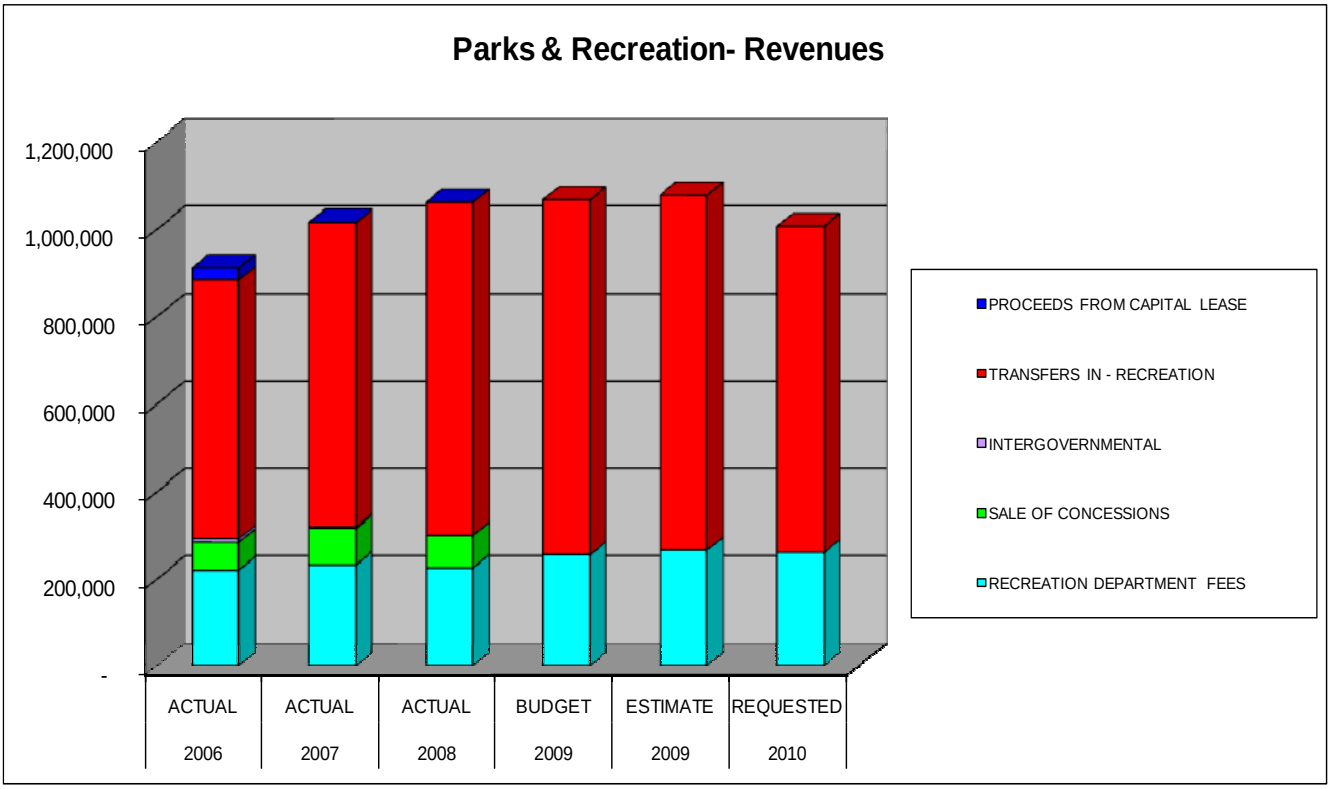
Public Development: Engineering – Revenue

	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
CHARGES FOR SERVICES									
PLAN REVIEW FEES	4027.5130	$ 64,898	$ -	$ -	$ -	$ -	$ -	$ -	n/a
ENGINEERING STANDARDS	4027.5131	3,500	-	-	-	-	-	-	n/a
CHARGES FOR SERVICES		**$ 68,398**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	n/a
TOTAL TRANSFERS IN	**4027.5998**	**$ -**	**$ -**	**$ 194,686**	**$ 187,747**	**$ 100,000**	**$ 45,476**	**$ (142,271)**	**-75.78%**
TOTAL REVENUES									
ENGINEERING / PROJECT MANAGEMENT		**$ 68,398**	**$ -**	**$ 194,686**	**$ 187,747**	**$ 100,000**	**$ 45,476**	**$ (142,271)**	**-75.78%**



Parks & Recreation: Recreation – Revenue

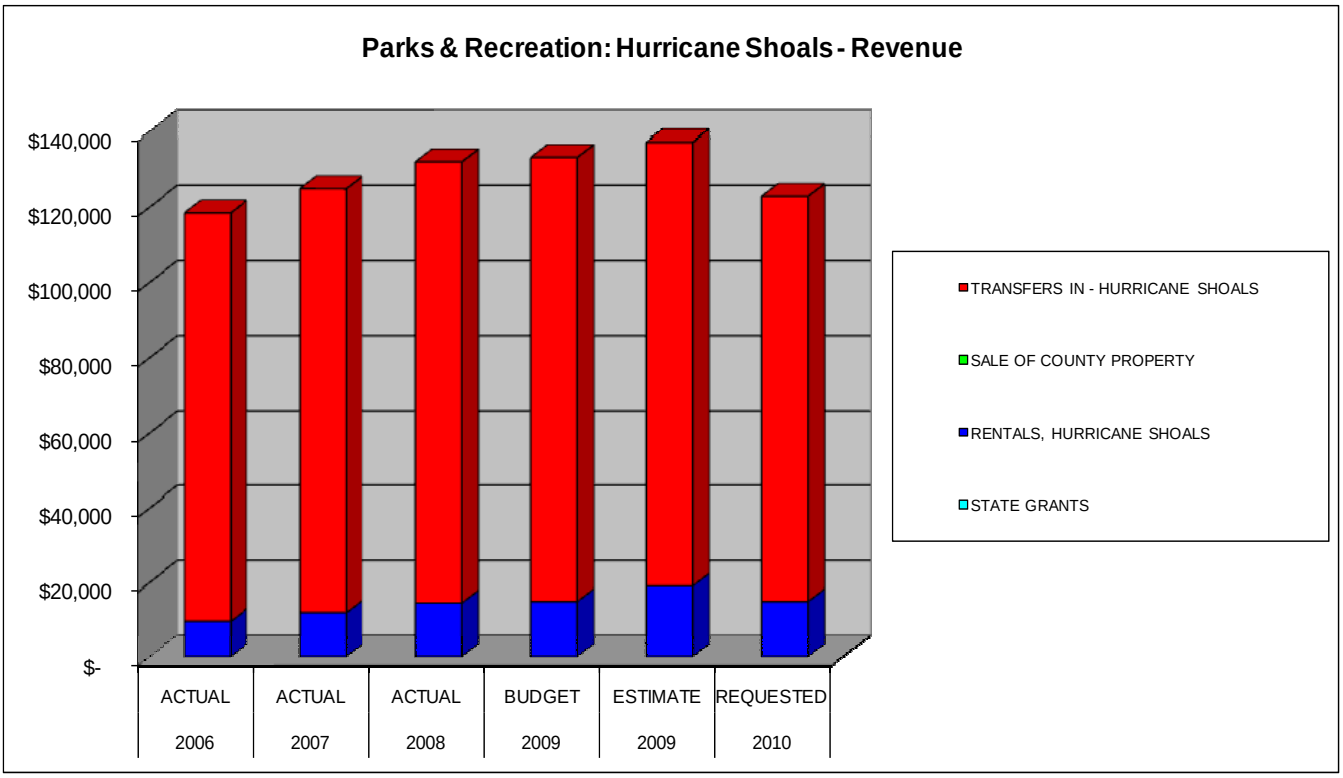
	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
CHARGES FOR SERVICES									
RECREATION DEPARTMENT FEES	4057.5179	220,229	232,291	225,090	255,000	265,511	260,000	5,000	2.22%
SALE OF CONCESSIONS	4057.5181	63,797	84,062	74,460	-	-	-	-	n/a
INTERGOVERNMENTAL	4058.0000	8,480	2,825	-	-	-	-	-	n/a
TOTAL CHARGES FOR SERVICES		**$ 292,506**	**$ 319,178**	**$ 299,550**	**$ 255,000**	**$ 265,511**	**$ 260,000**	**$ 5,000**	**1.67%**
OTHER FINANCING SOURCES AND TRANSFERS IN									
TRANSFERS IN - RECREATION	4057.5998	590,758	695,950	761,165	811,595	811,595	746,167	(65,428)	-8.60%
PROCEEDS FROM CAPITAL LEASE	4057.5200	28,000	-	-				-	n/a
TOTAL OTHER FINANCING SOURCES									
AND TRANSFERS IN		**$ 618,758**	**$ 695,950**	**$ 761,165**	**$ 811,595**	**$ 811,595**	**$ 746,167**	**$ (65,428)**	**-8.60%**
TOTAL REVENUES PARKS AND RECREATION		**$ 911,264**	**$ 1,015,128**	**$ 1,060,715**	**$ 1,066,595**	**$ 1,077,106**	**$ 1,006,167**	**$ (60,428)**	**-5.70%**



Parks & Recreation: Hurricane Shoals Park - Revenue

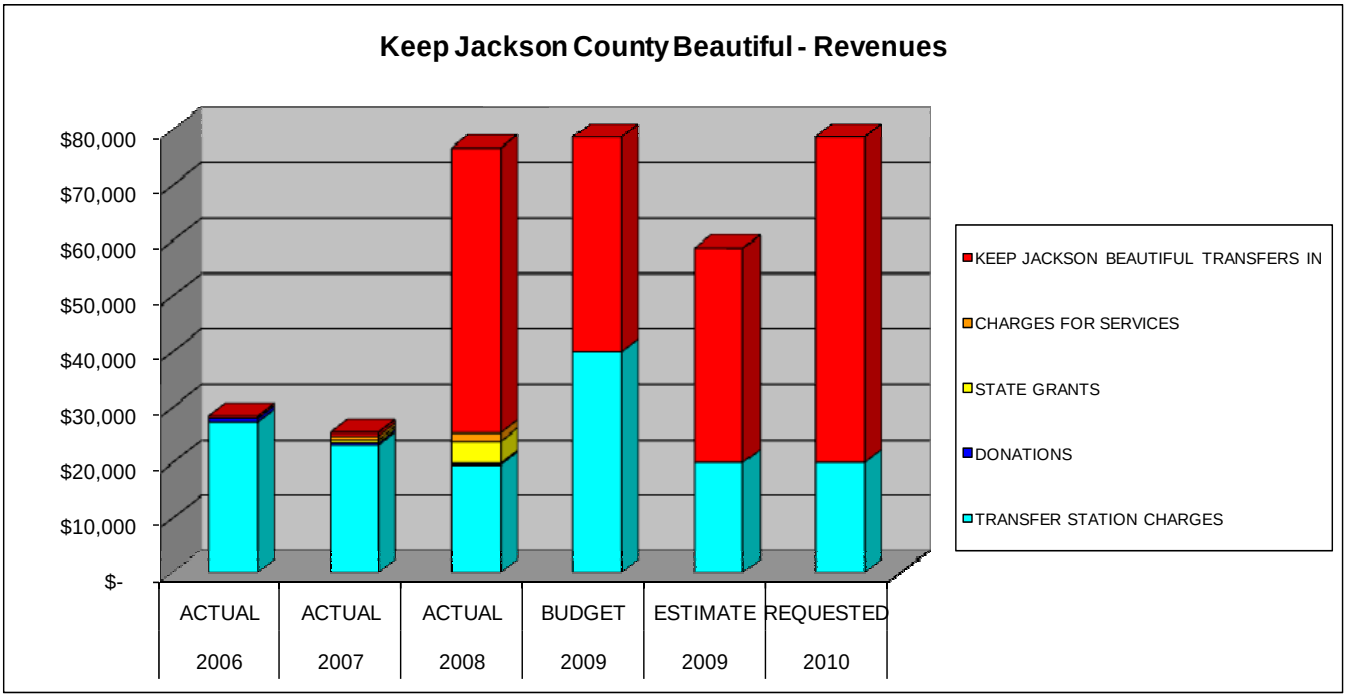
	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
CHARGES FOR SERVICES									
STATE GRANTS	4032.5177	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
RENTALS, HURRICANE SHOALS	4032.5180	9,710	12,032	14,637	15,000	19,000	15,000	-	0.00%
TOTAL CHARGES FOR SERVICES		**$ 9,710**	**$ 12,032**	**$ 14,637**	**$ 15,000**	**$ 19,000**	**$ 15,000**	**$ -**	**0.00%**
OTHER FINANCING SOURCES									
AND TRANSFERS IN									
SALE OF COUNTY PROPERTY	4032.5171	$ -	$ -	$ -				$ -	n/a
TRANSFERS IN - HURRICANE SHOALS	4032.5998	108,668	112,890	117,519	118,329	118,329	107,864	(10,465)	-8.84%
TOTAL OTHER FINANCING SOURCES									
AND TRANSFERS IN		**$ 108,668**	**$ 112,890**	**$ 117,519**	**$ 118,329**	**$ 118,329**	**$ 107,864**	**$ (10,465)**	**-8.84%**
TOTAL REVENUES HURRICANE SHOALS		**$ 118,378**	**$ 124,922**	**$ 132,156**	**$ 133,329**	**$ 137,329**	**$ 122,864**	**$ (10,465)**	**-7.85%**

(1) This department was moved to a Special Revenue Fund for FY03.



Keep Jackson County Beautiful – Revenue

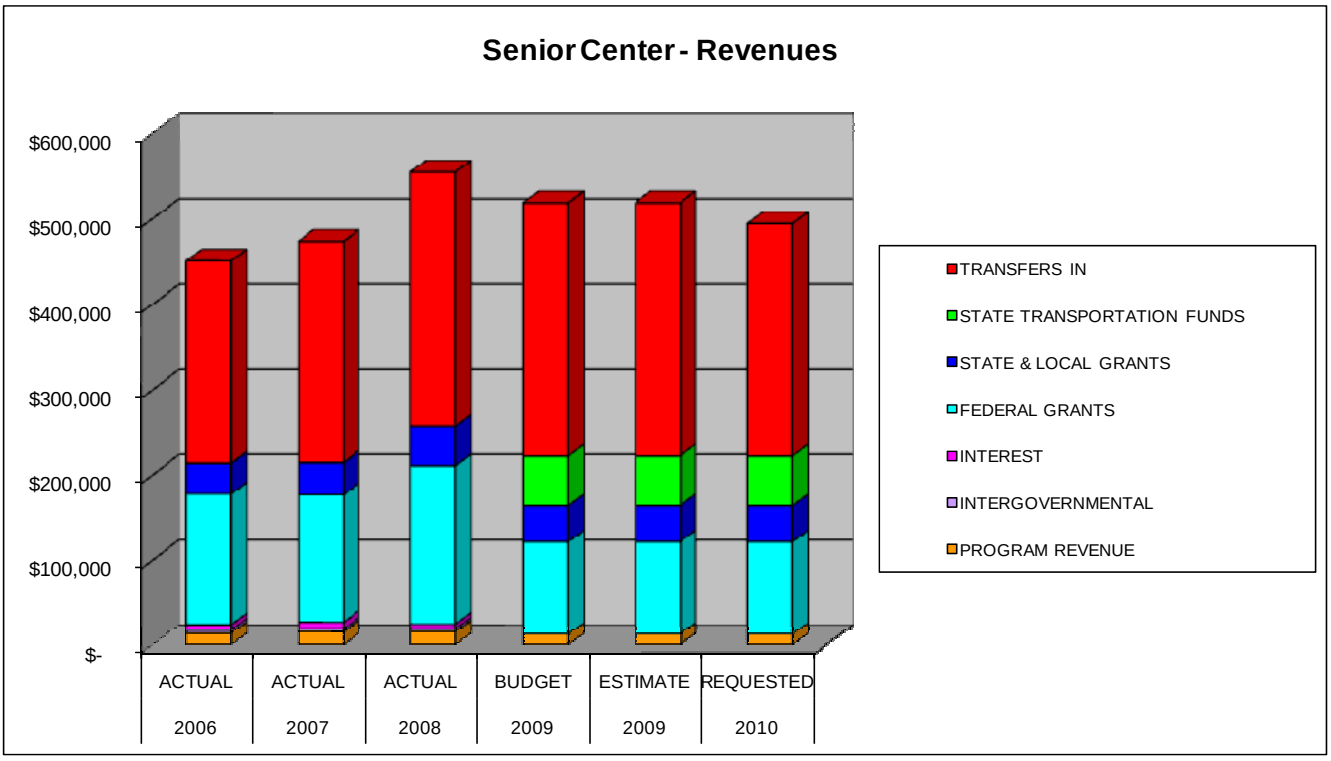
	Number	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
OTHER FINANCING SOURCES AND TRANSFERS IN									
TRANSFER STATION CHARGES	4036.5193	$ 27,292	$ 23,253	$ 19,595	$ 40,000	$ 20,000	$ 20,000	$ (20,000)	-50.00%
DONATIONS	4044.5132	700	382	272				-	n/a
STATE GRANTS	4044.5175	-	500	4,000	-	-	-	-	
CHARGES FOR SERVICES	4044.5193	15	648	1,490				-	n/a
KEEP JACKSON BEAUTIFUL TRANSFERS IN	4044.5998	395	646	51,354	38,661	38,665	58,699	20,038	51.83%
TOTAL OTHER FINANCING SOURCES AND TRANSFERS IN		**$ 28,402**	**$ 25,429**	**$ 76,711**	**$ 78,661**	**$ 58,665**	**$ 78,699**	**$ 38**	**0.05%**
TOTAL REVENUES- KEEP JACKSON BEAUTIFUL		**$ 28,402**	**$ 25,429**	**$ 76,711**	**$ 78,661**	**$ 58,665**	**$ 78,699**	**$ 38**	**0.05%**



Senior Center – Revenue

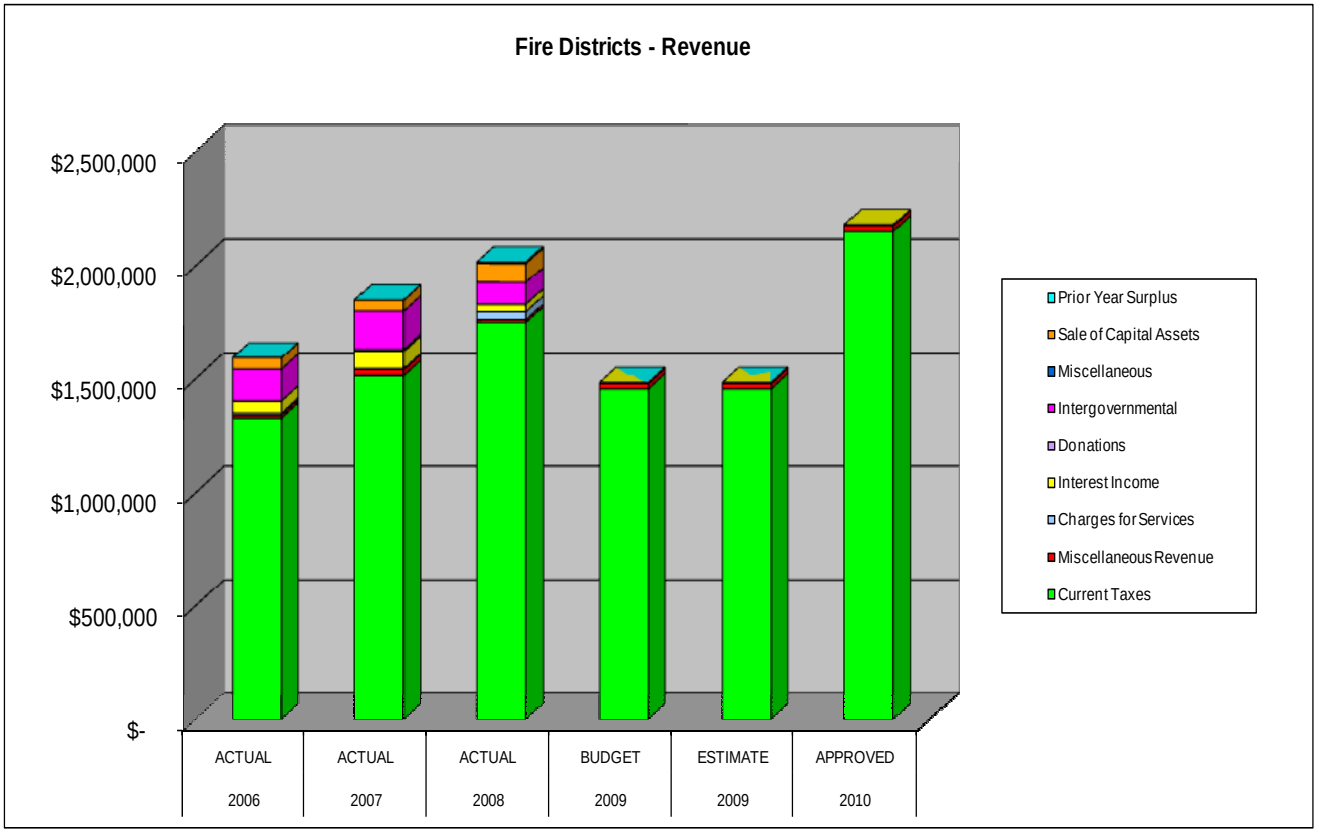
	Number	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
REVENUE SOURCES									
PROGRAM REVENUE	4058.5132	$ 13,989	$ 15,561	$ 15,858	$ 13,000	$ 13,000	$ 13,000	$ -	0.00%
INTERGOVERNMENTAL	4058.5113	3,875	3,500	3,500	-	-	-	-	0.00%
DONATIONS	4058.5133	-	-	-	-	-	-	-	n/a
INTEREST	4058.5170	6,526	8,475	5,848	-	-	-	-	0.00%
FEDERAL GRANTS	4058.5178	153,212	149,165	185,228	108,496	108,496	108,496	-	0.00%
STATE & LOCAL GRANTS	4058.5175	35,589	37,463	46,616	42,174	42,174	42,174	-	0.00%
STATE TRANSPORTATION FUNDS	4058.5176	409	408	-	58,203	58,203	58,203	-	n/a
		$ 213,600	**$ 214,572**	**$ 257,049**	**$ 221,873**	**$ 221,873**	**$ 221,873**	**-**	**0.00%**
OTHER FINANCING SOURCES AND TRANSFERS IN								-	
SENIOR CENTER	4058.5998	$ 236,961	$ 258,933	$ 297,598	$ 297,100	$ 297,100	$ 272,246	(24,854)	-8.35%
TOTAL OTHER FINANCING SOURCES AND TRANSFERS IN		**$ 236,961**	**$ 258,933**	**$ 297,598**	**$ 297,100**	**$ 297,100**	**$ 272,246**	**$ (24,854)**	-8.35%
TOTAL REVENUES SENIOR CENTER		**$ 450,561**	**$ 473,505**	**$ 554,647**	**$ 518,973**	**$ 518,973**	**$ 494,119**	**$ (24,854)**	**-4.79%**

(1) This function and activity was moved from Fund 60 to Fund 25 during FY04.



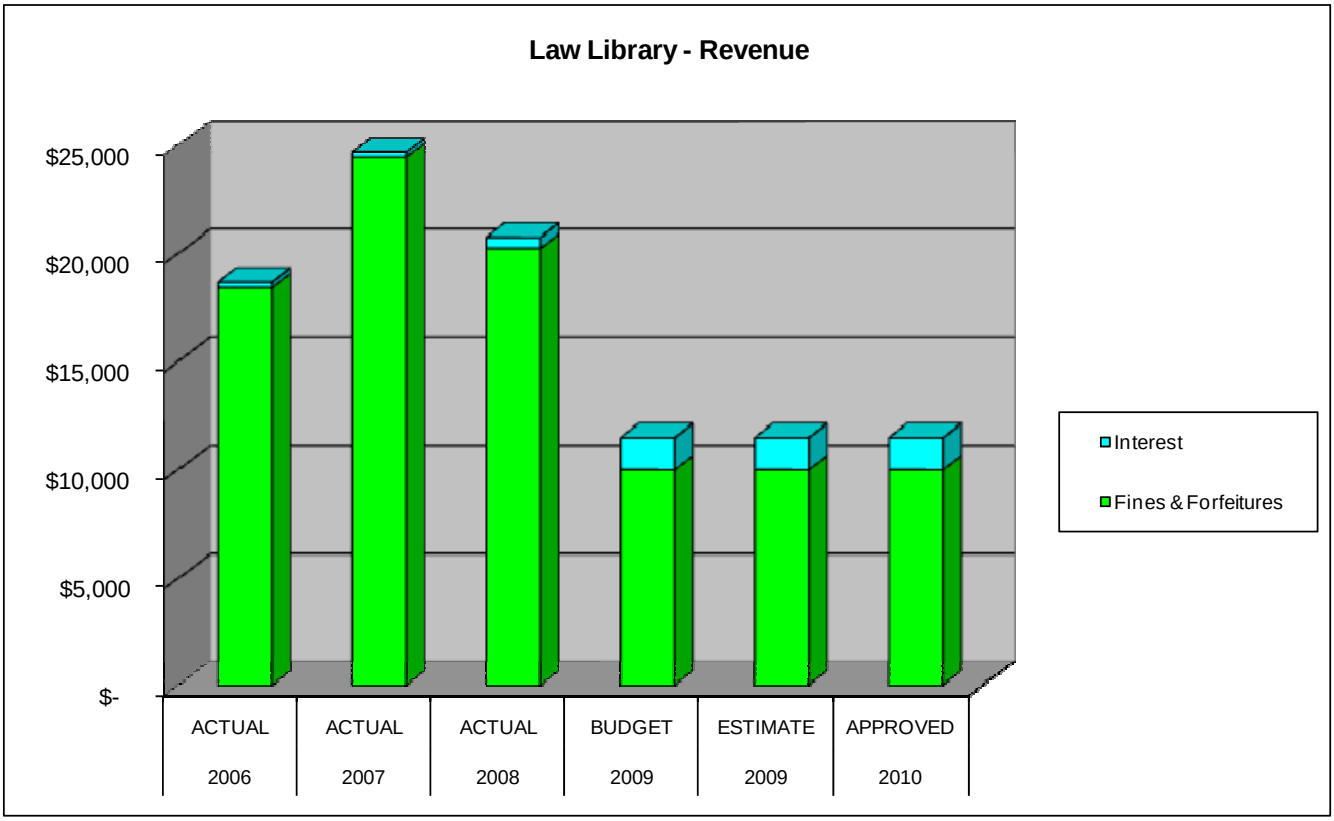
Fire Districts – Revenue

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
REVENUE SOURCE									
Current Taxes	5101	$ 1,329,092	$ 1,513,869	$ 1,750,132	$ 1,456,051	$ 1,456,051	$ 2,150,054	$ 694,003	47.66%
Miscellaneous Revenue	5132	12,400	26,261	11,429	23,000	23,000	23,000	-	0.00%
Charges for Services		8,930	4,050	34,766	-	-	-	-	n/a
Interest Income	5170	52,752	78,875	31,850	3,635	3,635	3,635	-	0.00%
Donations	5180	-	8,880	750	-	-	-	-	n/a
Intergovernmental	5181	139,140	167,753	95,742	-	-	-	-	n/a
Miscellaneous	5192	-	-	-	-	-	-	-	n/a
Sale of Capital Assets		50,494	46,410	85,185	-	-	-	-	n/a
Proceeds from Loans	5200	-	425,178	-	-	-	-	-	n/a
Transfers In		-	-	-	-	-	-	-	n/a
Prior Year Surplus		-	-	5,574	-	-	-	-	n/a
Total Revenues Fire Districts		**$ 1,592,808**	**$ 2,271,276**	**$ 2,015,428**	**$ 1,482,686**	**$ 1,482,686**	**$ 2,176,689**	$ 694,003	**46.81%**



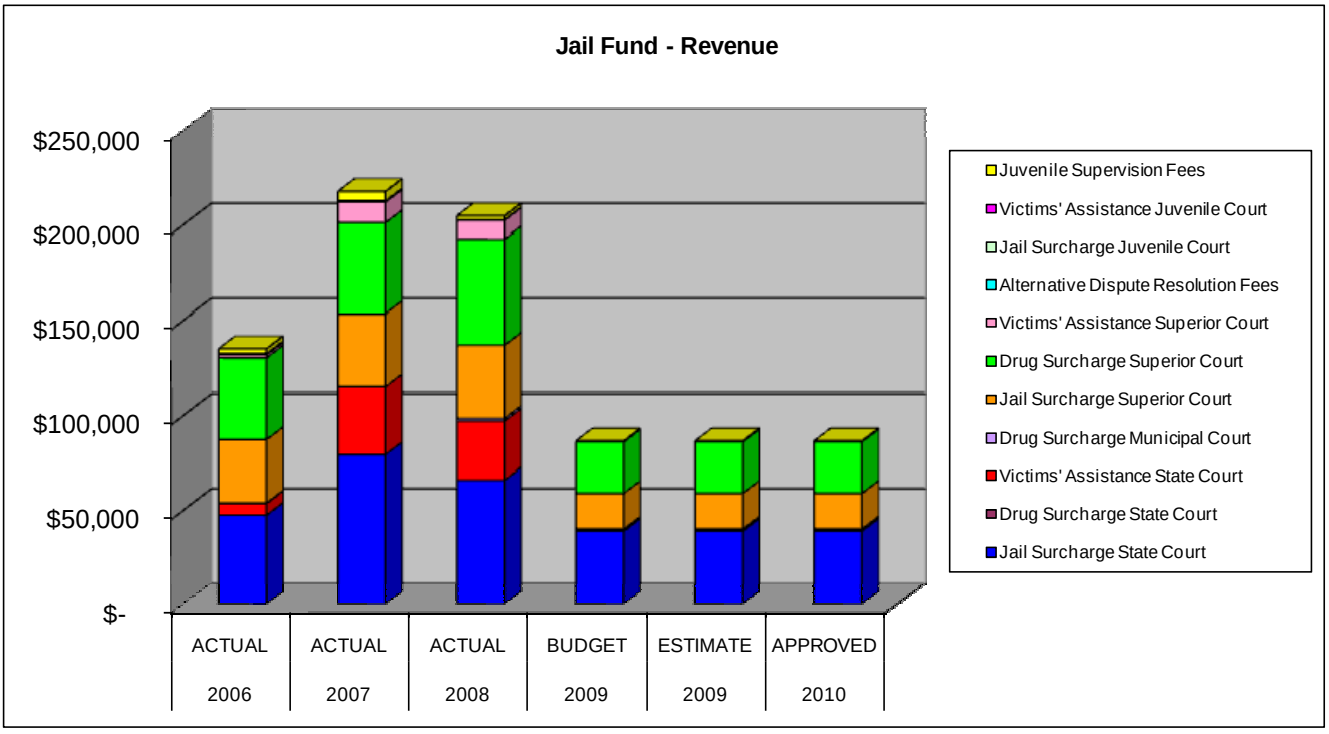
Law Library – Revenue

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
REVENUE SOURCE									
Fines & Forfeitures	4072.5141	$ 18,406	$ 24,422	$ 20,241	$ 10,000	$ 10,000	$ 10,000	$ -	0.00%
Interest	4072.5170	245	234	496	1,500	1,500	1,500	-	0.00%
Proceeds From Capital	4072.5200	-	-	-	-	-	-	-	n/a
Total Revenue Law Library		**$ 18,651**	**$ 24,656**	**$ 20,737**	**$ 11,500**	**$ 11,500**	**$ 11,500**	**$ -**	**0.00%**



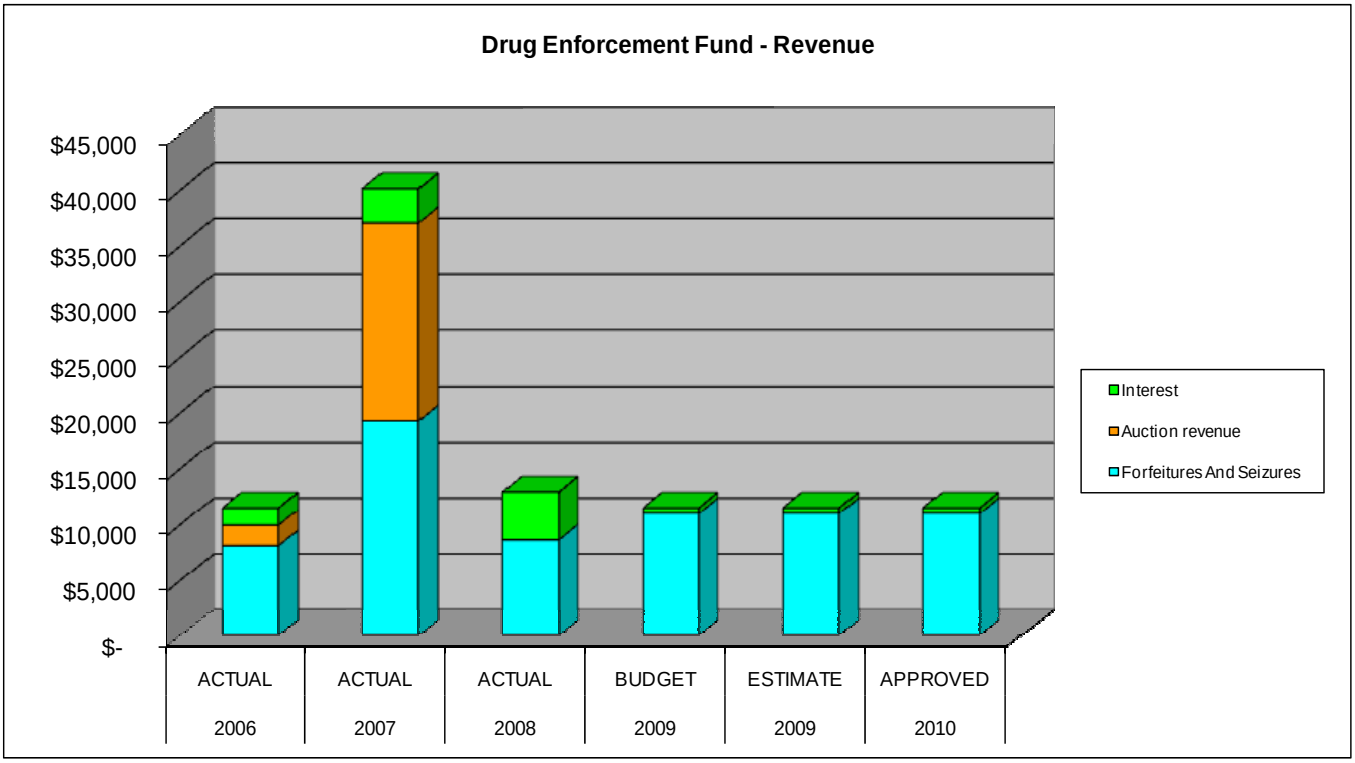
Jail Fund – Revenue

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
REVENUE SOURCE									
Jail Surcharge State Court	4016.5141	$ 47,528	$ 79,388	$ 66,092	$ 39,000	$ 39,000	$ 39,000	$ -	0.00%
Drug Surcharge State Court	4016.5142	-	-	-	1,140	1,140	1,140	-	n/a
Victims' Assistance State Court	4016.5143	6,196	35,469	31,121	-	-	-	-	n/a
Drug Surcharge Municipal Court	4016.5144	270	-	1,430	-	-	-	-	n/a
Prior Year's Surplus	4019.6000	-	-	-	-	-	-	-	n/a
Jail Surcharge Superior Court	4033.5140	33,324	38,623	38,316	19,000	19,000	19,000	-	0.00%
Drug Surcharge Superior Court	4033.5142	42,910	47,777	55,820	27,000	27,000	27,000	-	0.00%
Victims' Assistance Superior Court	4033.5143	1,547	10,917	9,700	-	-	-	-	n/a
Alternative Dispute Resolution Fees	4033.5144	-	-	-	-	-	-	-	n/a
Jail Surcharge Juvenile Court	4034.5140	706	458	281	426	426	426	-	0.00%
Victims' Assistance Juvenile Court	4034.5143	19	215	131	-	-	-	-	n/a
Juvenile Supervision Fees	4034.5144	2,525	4,960	1,950	-	-	-	-	n/a
Fines and Forfeitures Total		**$ 135,025**	**$ 217,807**	**$ 204,841**	**$ 86,566**	**$ 86,566**	**$ 86,566**	**$ -**	**0.00%**
Interest	**4019.5170**	**$ 16,450**	**$ 11,760**	**$ 6,600**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Total Revenue Jail Fund		**$ 151,475**	**$ 229,567**	**$ 211,441**	**$ 86,566**	**$ 86,566**	**$ 86,566**	**$ -**	**0.00%**



Drug Enforcement Fund – Revenue

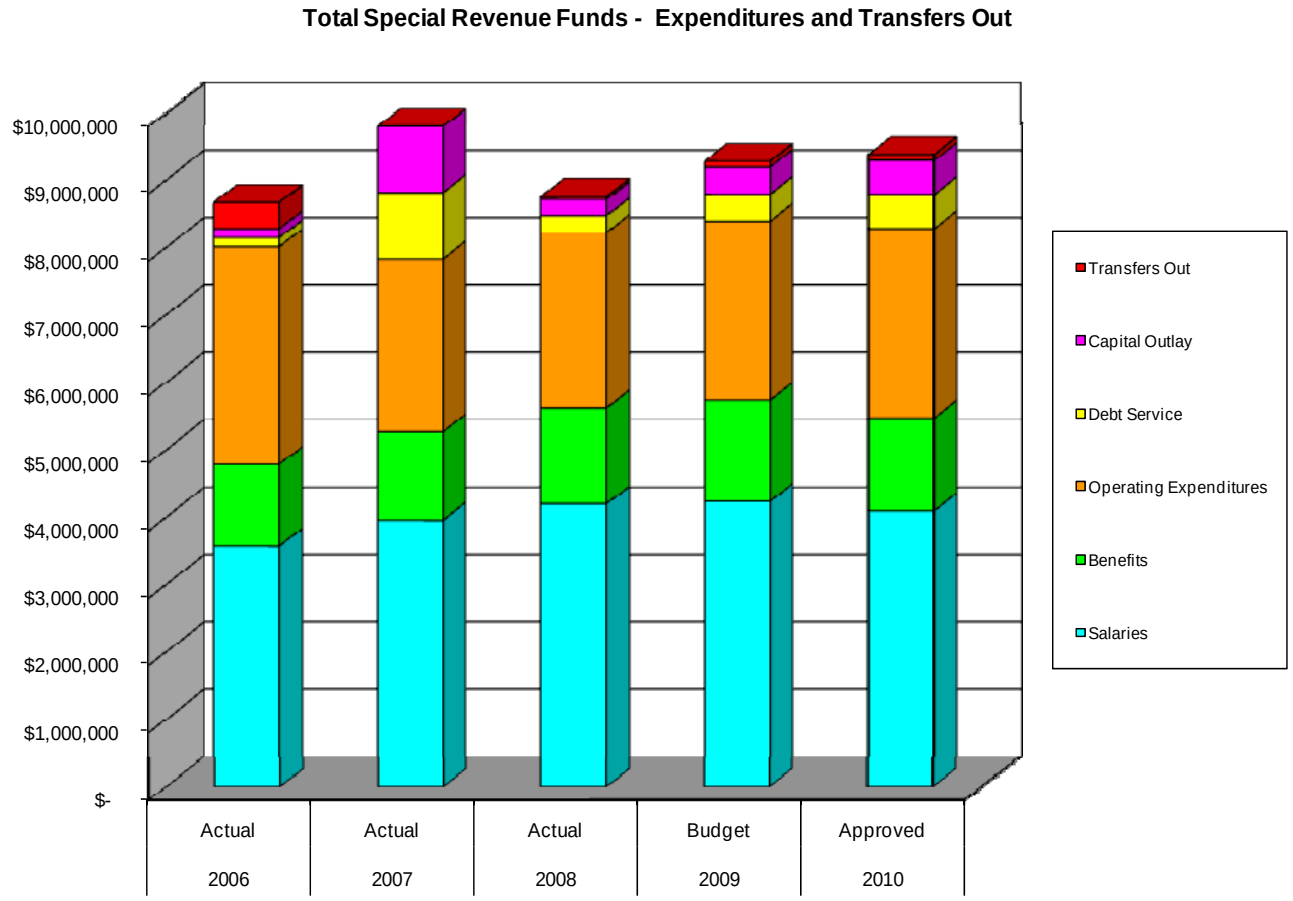
		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
REVENUE SOURCE									
Forfeitures And Seizures	4073.5141	$ 8,111	$ 19,292	$ 8,640	$ 11,000	$ 11,000	$ 11,000	$ -	0.00%
Auction revenue	4073.5150	1,812	17,709	-	-	-	-	-	n/a
Charges for Services	4073.5190	-	19,257	3,200	-	-	-	-	n/a
Interest	4073.5170	1,569	3,106	4,284	500	500	500	-	0.00%
Total Revenue Drug Enforcement		**$ 11,492**	**$ 59,364**	**$ 16,124**	**$ 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

	2006	2007	2008	2009	2010	Difference	Percent
	Actual	Actual	Actual	Budget	Approved	2010-2009	Change
Salaries and Wages	$ 3,580,615	$ 3,968,102	$ 4,210,928	$ 4,248,576	$ 4,106,725	$ (141,852)	-3.34%
Benefits	1,215,358	1,310,062	1,423,922	1,497,930	1,378,301	(119,629)	-7.99%
Operating Expenditures	3,226,905	2,566,498	2,603,382	2,654,735	2,807,411	152,675	5.75%
Debt Service	193,259	416,075	448,987	502,914	370,378	(132,536)	-26.35%
Capital Outlay	134,394	983,275	245,386	401,792	506,539	104,747	26.07%
Transfers Out	387,500	-	40,952	86,566	86,566	-	0.00%
Total	**$ 8,738,031**	**$ 9,244,012**	**$ 8,973,558**	**$ 9,392,514**	**$ 9,255,920**	**$ (136,594)**	**-1.45%**



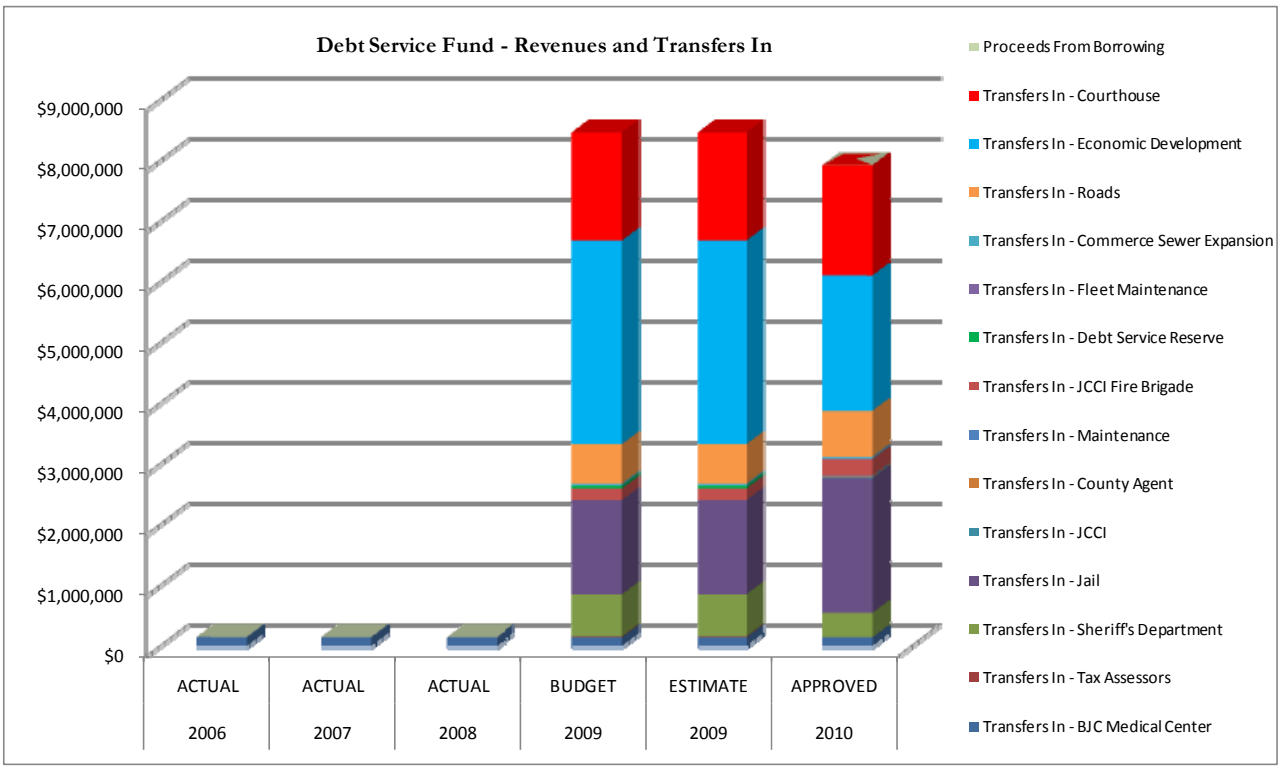
DEBT SERVICE FUND

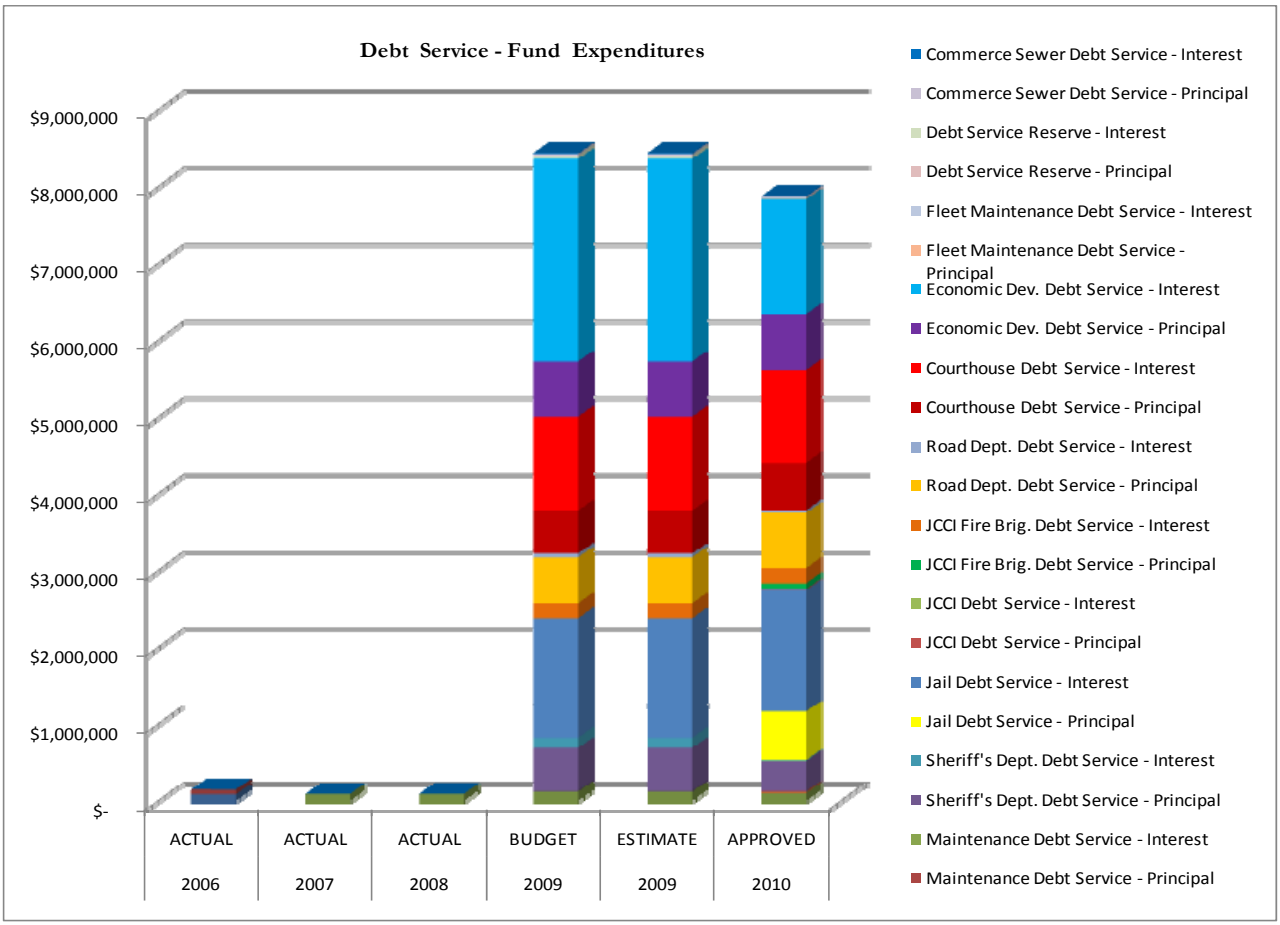
The Debt Service Fund is used to account for the funds being accumulated to make payments for the County's contract related to the Banks-Jackson-Commerce Hospital Authority Series 2003A and 2003B Revenue Anticipation Certificates as well as the actual payments made each year. However, in 2009 the debt service payments from various departments within the General Fund were moved into the Debt Service Fund. This gives a better picture of the true amount of debt service payments in both principal and interest from throughout the government with the exception of the special revenue funds. This also prevents a distortion of expenditures amongst departments within the General Fund.

While the county retired some lease obligations within this function during FY 2009, it is important to note that $618,475 in principal and $1,199,771 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 FY2010 budget in the amount of $740,000 for principal and 1,487,288 for interest payments on Economic Development Bonds used for the development of roads and industrial areas which also included recently issued Series 2008 Economic Development Bonds and subsequent refunding and refinancing of a portion of the bonds. The total decrease for the debt service interest line item is 22.10% or $1,297,489.

The following table shows the revenues and transfers in and expenditures.

	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
REVENUE SOURCE								
Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Transfers In	156,718	156,357	155,833	8,467,337	8,467,337	7,928,450	(538,887)	-6.36%
Proceeds from borrowing	-	-	-	-	-	-	-	n/a
Total Revenue Debt Service Fund	**$ 156,718**	**$ 156,357**	**$ 156,357**	**$ 8,467,337**	**$ 8,467,337**	**$ 7,928,450**	**$ (538,887)**	**-6.36%**
OBJECT OF EXPENDITURE								n/a
Debt Service - Principal	$ 93,750	$ 97,500	$ 101,250	$ 2,598,680	$ 2,598,680	$ 3,357,282	758,602	29.2%
Debt Service - Interest	62,968	58,857	54,583	5,868,657	5,868,657	4,571,168	(1,297,489)	-22.1%
Intergovernmental	-	-	-	-	-	-	-	n/a
Total Expenditures Debt Service Fund	**$ 156,718**	**$ 156,357**	**$ 155,833**	**$ 8,467,337**	**$ 8,467,337**	**$ 7,928,450**	**$ (538,887)**	**-6.36%**


Debt Service Fund - Revenues and Transfers In
$9,000,000
$8,000,000
$7,000,000
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$0
ACTUAL 2006
ACTUAL 2007
ACTUAL 2008
BUDGET 2009
ESTIMATE 2009
APPROVED 2010
Proceeds From Borrowing
Transfers In - Courthouse
Transfers In - Economic Development
Transfers In - Roads
Transfers In - Commerce Sewer Expansion
Transfers In - Fleet Maintenance
Transfers In - Debt Service Reserve
Transfers In - JCCI Fire Brigade
Transfers In - Maintenance
Transfers In - County Agent
Transfers In - JCCI
Transfers In - Jail
Transfers In - Sheriff's Department
Transfers In - Tax Assessors
Transfers In - BJC Medical Center


Debt Service - Fund Expenditures
$9,000,000
$8,000,000
$7,000,000
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$-
ACTUAL 2006
ACTUAL 2007
ACTUAL 2008
BUDGET 2009
ESTIMATE 2009
APPROVED 2010
Commerce Sewer Debt Service - Interest
Commerce Sewer Debt Service - Principal
Debt Service Reserve - Interest
Debt Service Reserve - Principal
Fleet Maintenance Debt Service - Interest
Fleet Maintenance Debt Service - Principal
Economic Dev. Debt Service - Interest
Economic Dev. Debt Service - Principal
Courthouse Debt Service - Interest
Courthouse Debt Service - Principal
Road Dept. Debt Service - Interest
Road Dept. Debt Service - Principal
JCCI Fire Brig. Debt Service - Interest
JCCI Fire Brig. Debt Service - Principal
JCCI Debt Service - Interest
JCCI Debt Service - Principal
Jail Debt Service - Interest
Jail Debt Service - Principal
Sheriff's Dept. Debt Service - Interest
Sheriff's Dept. Debt Service - Principal
Maintenance Debt Service - Interest
Maintenance Debt Service - Principal

SPLOST CAPITAL PROJECTS FUND

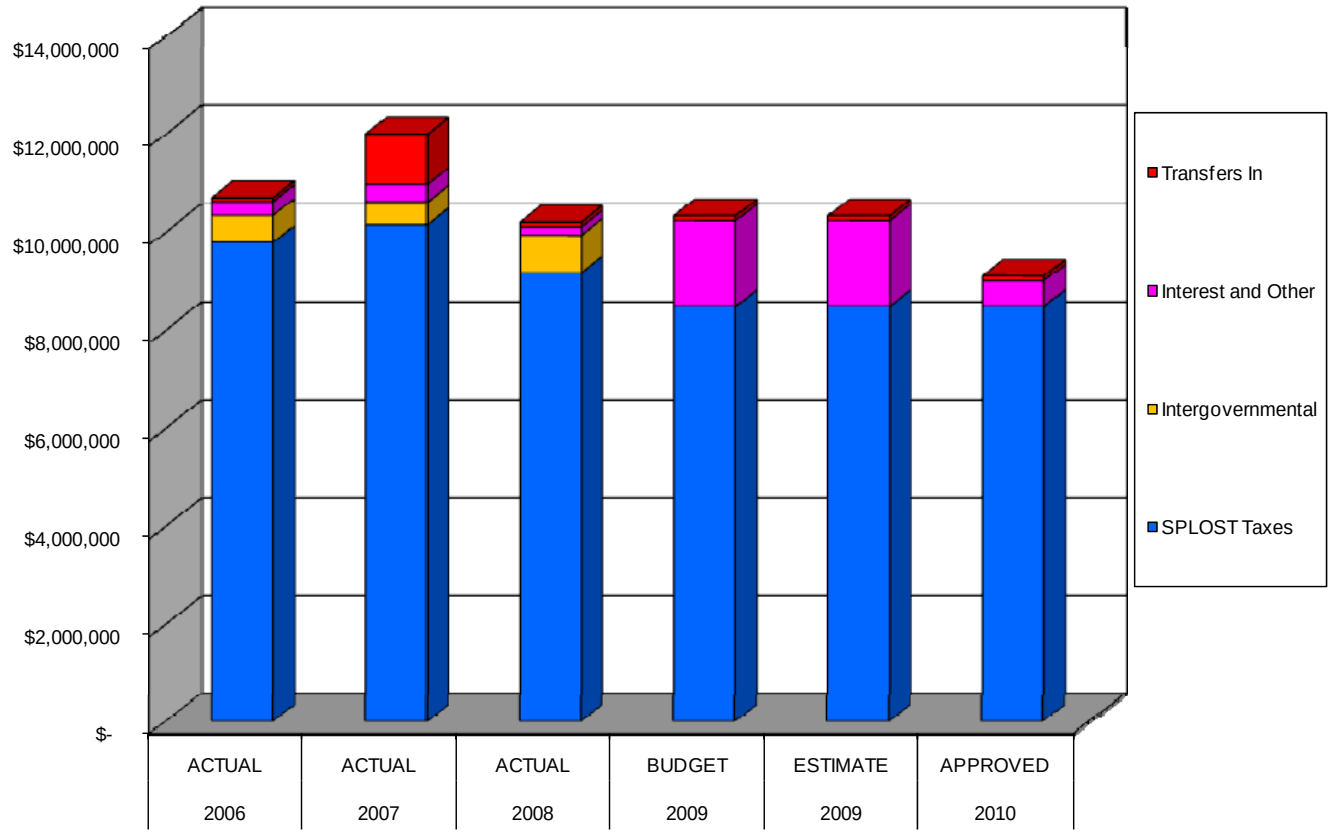
Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds:

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.

SPLOST Project Funds Revenues

	2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
REVENUE SOURCE								
Taxes	$ 9,799,277	$ 10,164,160	$ 9,183,845	$ 8,500,001	$ 8,500,001	$ 8,500,001	$ -	0.00%
Intergovernmental	547,863	458,588	763,181	-	-	-	-	n/a
Interest and Other	282,957	357,996	166,965	-	-	-	-	n/a
Transfers In	75,042	1,028,289	95,000	95,000	95,000	95,000	-	0.00%
Prior Years' Surplus	-	-	-	1,743,331	1,743,331	2,216,774	473,443	27.16%
Total Revenue SPLOST Fund	**$ 10,705,140**	**$ 12,009,033**	**$ 10,208,991**	**$ 10,338,332**	**$ 10,338,332**	**$ 10,811,775**	**$ 473,443**	**4.58%**

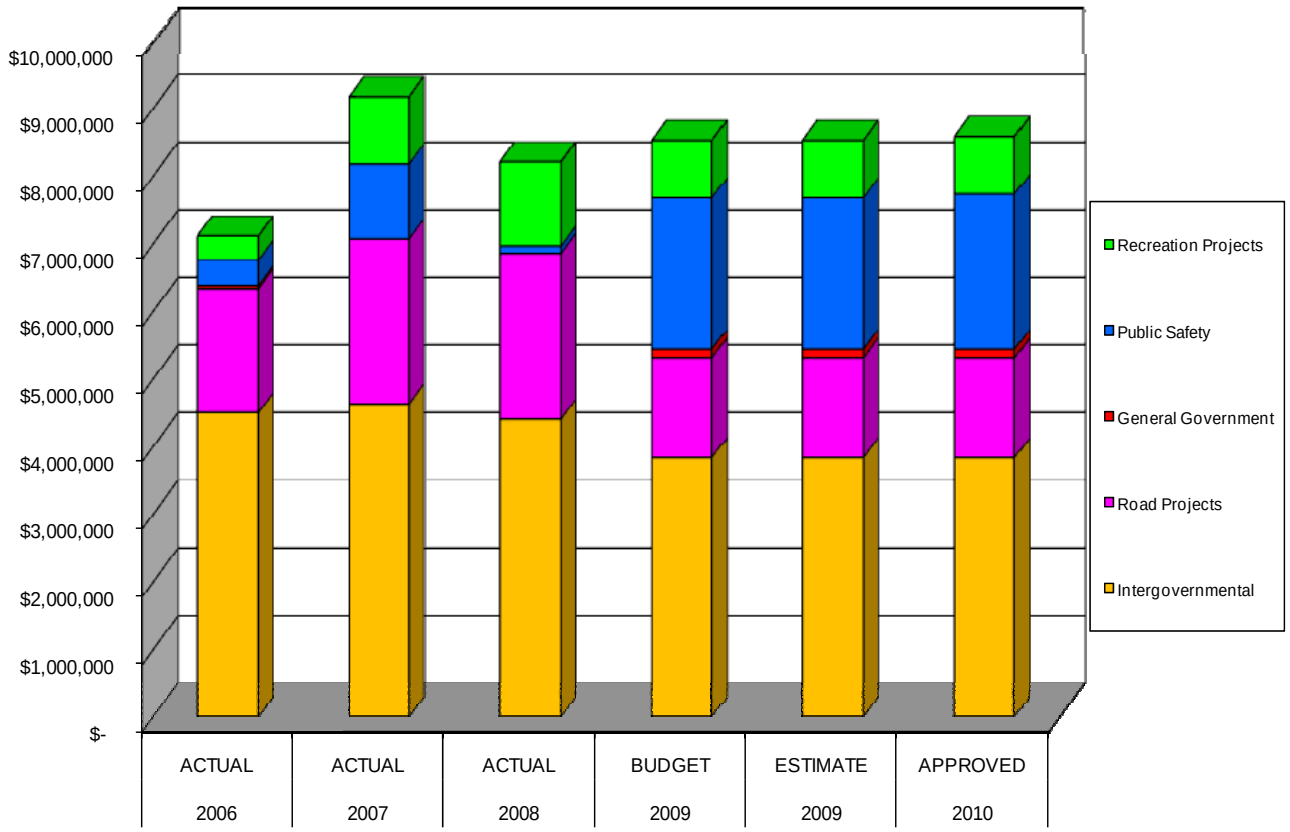
SPLOST Capital Projects Fund- Revenues



SPLOST Projects Fund Expenditures

OBJECT OF EXPENDITURE	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Intergovernmental	$ 4,509,612	$ 4,640,064	$ 4,414,733	$ 3,845,396	$ 3,845,396	$ 3,845,396	$ -	0.00%
Road Projects	1,836,685	2,438,761	2,453,480	1,476,662	1,476,662	1,476,662	-	0.00%
Recreation Projects	352,401	993,870	1,243,435	850,253	850,253	850,253	-	0.00%
General Government	43,761	-	-	127,513	127,513	127,513	-	0.00%
Public Safety	379,350	1,109,113	107,840	2,239,103	2,239,103	2,295,177	56,074	2.50%
Transfers Out	-	-	915,134	1,799,405	1,799,405	2,216,774	417,369	23.19%
Total Expenditures SPLOST Fund	**$ 7,121,809**	**$ 9,181,808**	**$ 9,134,621**	**$ 10,338,332**	**$ 10,338,332**	**$ 10,811,775**	**$ 473,443**	**4.58%**

SPLOST - Capital Projects Funds Expenditures



The Capital Projects Fund 2010 Budget remains relatively unchanged from the 2009 Approved Budget with the exception of the transfers out. Transfers out have increased due to transferring to the debt service fund appropriations to retire debt service as a result of revenue bonds that were issued to finance certain SPLOST projects. 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 2010:

1) $2,295,177 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, Fire Training Center, and cost of an IT position during technical installations.
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.
7) $2,216,774 is allocated as transfers-out to the General Fund for various project supports and to the Debt Service Fund for retirement of debt on the new jail.

SPLOST 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 2010 budget are 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 2010, 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. The process to complete a CIP during FY 2011-12 is an initiative.

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.

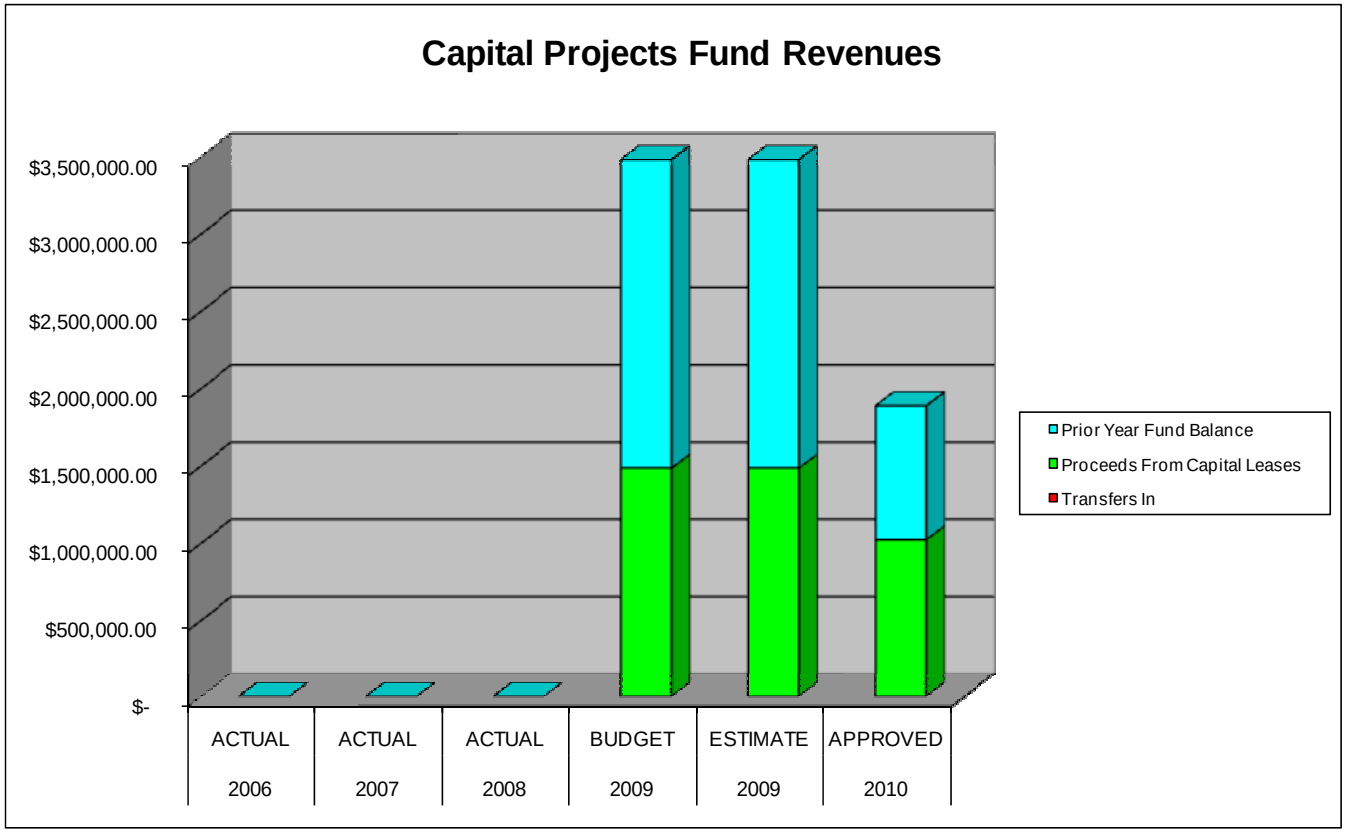
CAPITAL PROJECTS FUND - OTHER

The Capital Projects Fund was a new designated fund for use in the FY 2009 budget. This fund is designed to capture costs of capital equipment and certain capital project costs. For FY 2010, the primary use of this fund is to separate the capital equipment due for replacement from various departments budgets throughout the General Fund and Special Revenue Funds. Proceeds from certain leases will be used to purchase replacements of capital items such as vehicles, heavy equipment or any other similar capital items.

The appropriation of prior years reserves transfers out of $867,038 will be transferred to the Debt Service Fund to service interest expenditures for the 2008 IDA intergovernmental contract payable. This relates to the $45,000,000 private placement that was issued in FY 2008. More information about this can be found in the Debt Summary and Statistical Section of this document (Section VI).

Capital Projects Fund – Revenues

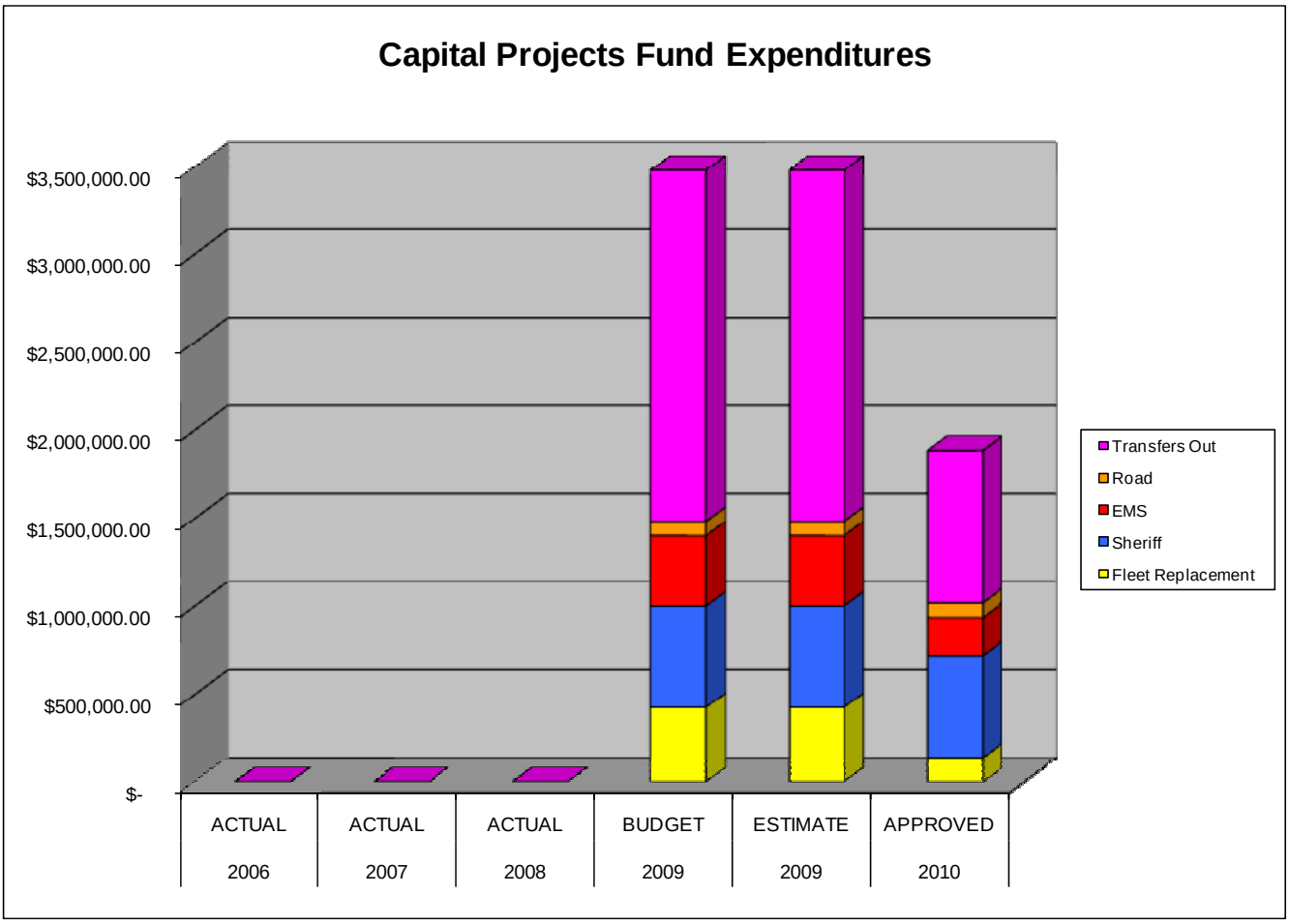
		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
	Number								
REVENUE SOURCE									n/a
Transfers In		$ -	$ -	$ -	$ -	$ -	$ -	-	n/a
Proceeds From Capital Leases		-	-	-	1,485,990	1,485,990	1,022,000	(463,990)	-31.22%
Prior Year Fund Balance		-	-	-	1,995,750	1,995,750	867,038	(1,128,712)	-56.56%
Total Revenues		**$ -**	**$ -**	**$ -**	**$ 3,481,740**	**$ 3,481,740**	**$1,889,038**	**$(1,592,702)**	**-45.74%**



Capital Projects Fund Continued…

Capital Projects Fund – Expenditures

	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
OBJECT OF EXPENDITURE								n/a
Fleet Replacement	$ -	$ -	$ -	$ 427,990	$ 427,990	$ 144,000	(283,990)	-66.35%
Sheriff	-	-	-	575,000	575,000	575,000	-	0.00%
EMS	-	-	-	400,000	400,000	220,000	(180,000)	-45.00%
Road	-	-	-	83,000	83,000	83,000	-	0.00%
Transfers Out	-	-	-	1,995,750	1,995,750	867,038	(1,128,712)	-56.56%
Total Capital Expenditures	**$ -**	**$ -**	**$ -**	**$ 3,481,740**	**$ 3,481,740**	**$1,889,038**	**$(1,592,702)**	**-45.74%**



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

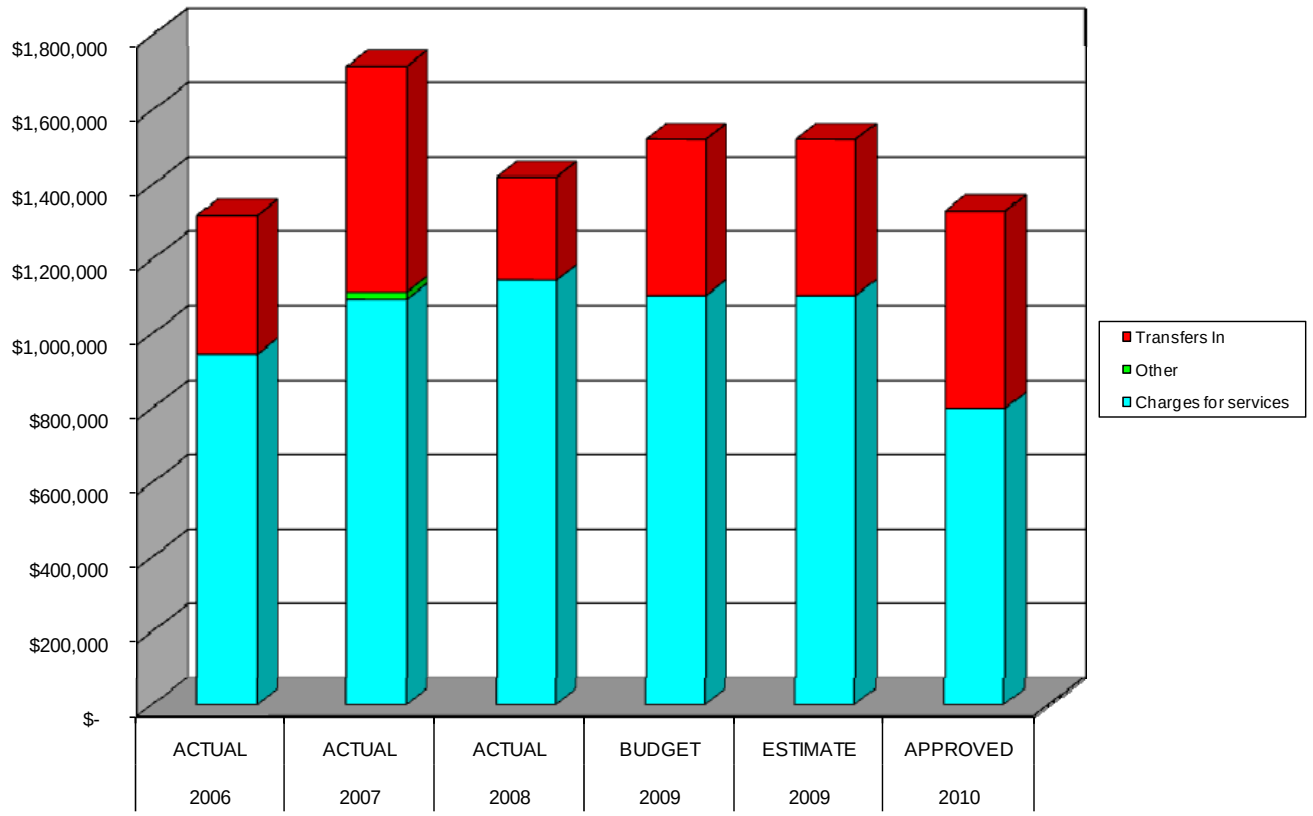
Resources

Charges and fees for service are expected to raise $800,000 or 60.2% of anticipated revenues in FY 2010. The transfer in from the general fund was re-established for FY 2008 due to C&D landfill not being permitted and operational.

Uses

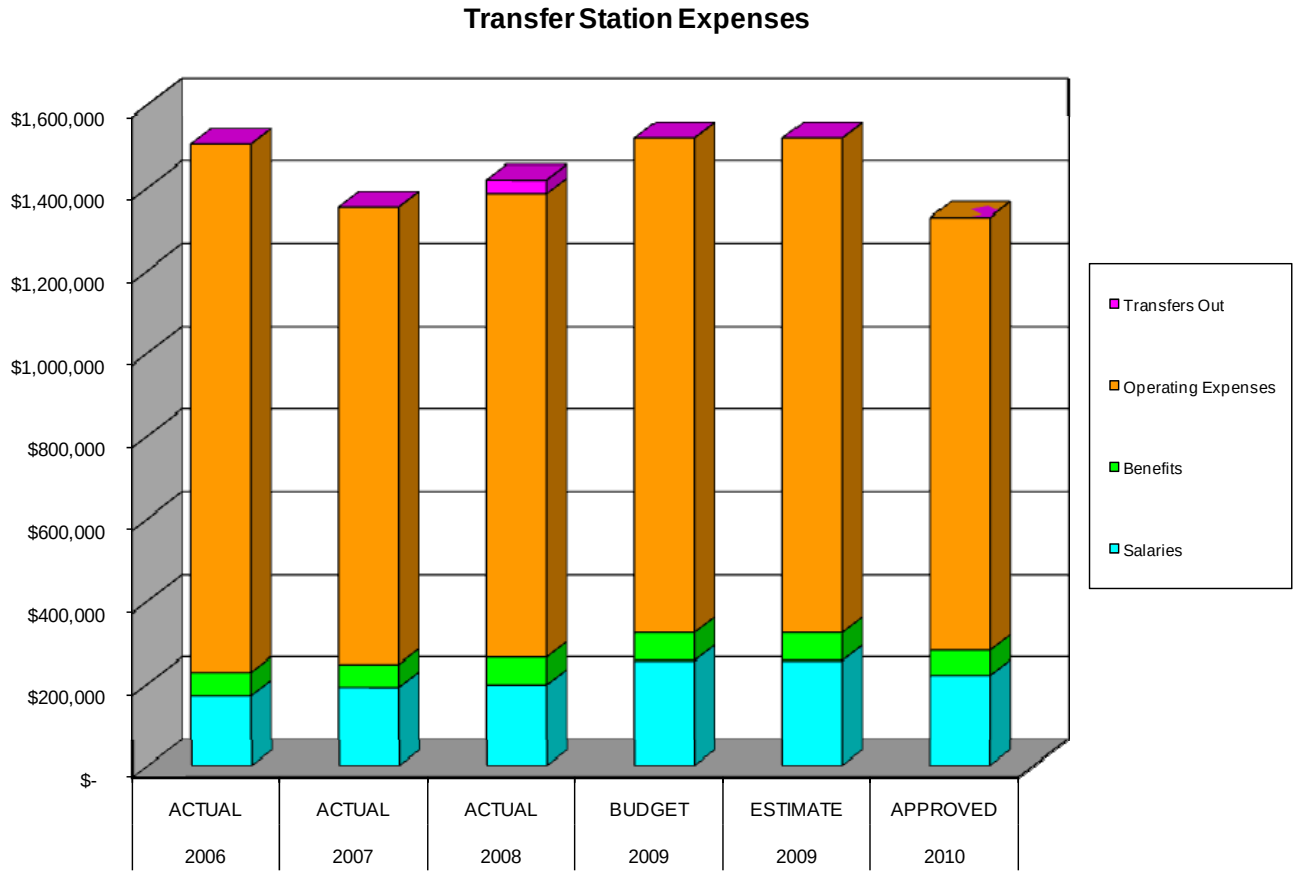
Transfer Station Fund uses consisting of operating and maintenance (O & M) expenditures are approved for $1,329,609. This is a decrease of 12.6% from FY 2009 Approved Budget.

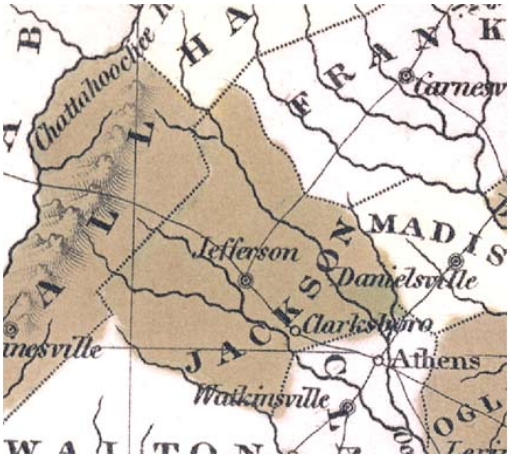
	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
REVENUE SOURCE								
Total Charges for Services	$ 1,092,976	$ 1,215,044	$ 833,488	$ 1,102,500	$ 727,683	$ 800,000	$ (302,500)	-27.44%
Total Other	$ 19,106	$ -	$ 18,027	$ -	$ -	$ -	$ -	n/a
Transfers In	$ 606,479	$ 279,281	$ 367,279	$ 419,497	$ 419,497	$ 529,609	$ 110,112	26.25%
Total Revenues Transfer Station	$ 1,718,561	$ 1,494,325	$ 1,218,794	$ 1,521,997	$ 1,147,180	$ 1,329,609	$ (192,388)	-12.64%



Transfer Station Fund continued…

	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
OBJECT OF EXPENSES								
Salaries Total	$ 192,416	$ 200,762	$ 220,110	$ 257,535	$ 245,035	$ 222,179	$ (35,356)	-13.73%
Benefits Total	$ 56,100	$ 65,532	$ 72,222	$ 69,447	$ 69,447	$ 60,902	$ (8,545)	-12.30%
Operating Expenses Total	$ 1,105,081	$ 1,228,031	$ 926,462	$ 1,195,015	$ 827,698	$ 1,046,528	$ (148,487)	-12.43%
Transfers Out	$ -	$ -	$ -				$ -	n/a
Transfer Station Total	$ 1,353,597	$ 1,494,325	$ 1,218,794	$ 1,521,997	$ 1,142,180	$ 1,329,609	$ (192,388)	-12.64%





Jackson County Map, Circa: 1822

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 a part 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 776,380), which is a heavily developed county. Gwinnett is home to 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, Jefferson and Commerce 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. Work has been completed on the 900' extension of the runway 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 July, 2009 news release from the U.S. Census bureau ranks Jackson County, GA as Number 23 on the list of "100 Fastest Growing Counties in the U.S during the decade, up from 26 the year before." 2009 population estimates project the current population is over 61,620. Additionally, Jackson County was ranked as the 25th fastest growing county in the nation in one year's time, down from 10th the year before. Official projections for 2010 are in the range of 63,000 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. Though about 1,000 new parcels were being added to the tax roles each year, the recent decline in the housing market as slowed this growth. 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. This is important as of late due to the dramatic increases in fuel and energy costs.

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 recently opened 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 26 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 oversees 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 46.1% (28,403) of the countywide population (61,620) according to the 2008 census estimates. The county seat is Jefferson (7,911), 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 rapidly developing 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 also located in four counties as small portions extend into Barrow, Hall, and Gwinnett.

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 2nd 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 6,394), the 2nd 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. The town's current population is estimated at 605.

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 2,530 students. The Commerce municipal system has an enrollment of about 1,500.

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 began 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, Peach State Speedway in Jefferson 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.

Later, 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.

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.

Many of the recovered documents will be on display at the historic Courthouse once the restoration project is complete in 2010.

Document Recovery Project
Jackson County Courthouse
Jefferson, Georgia

THE JACKSON COUNTY SEAL ADOPTION

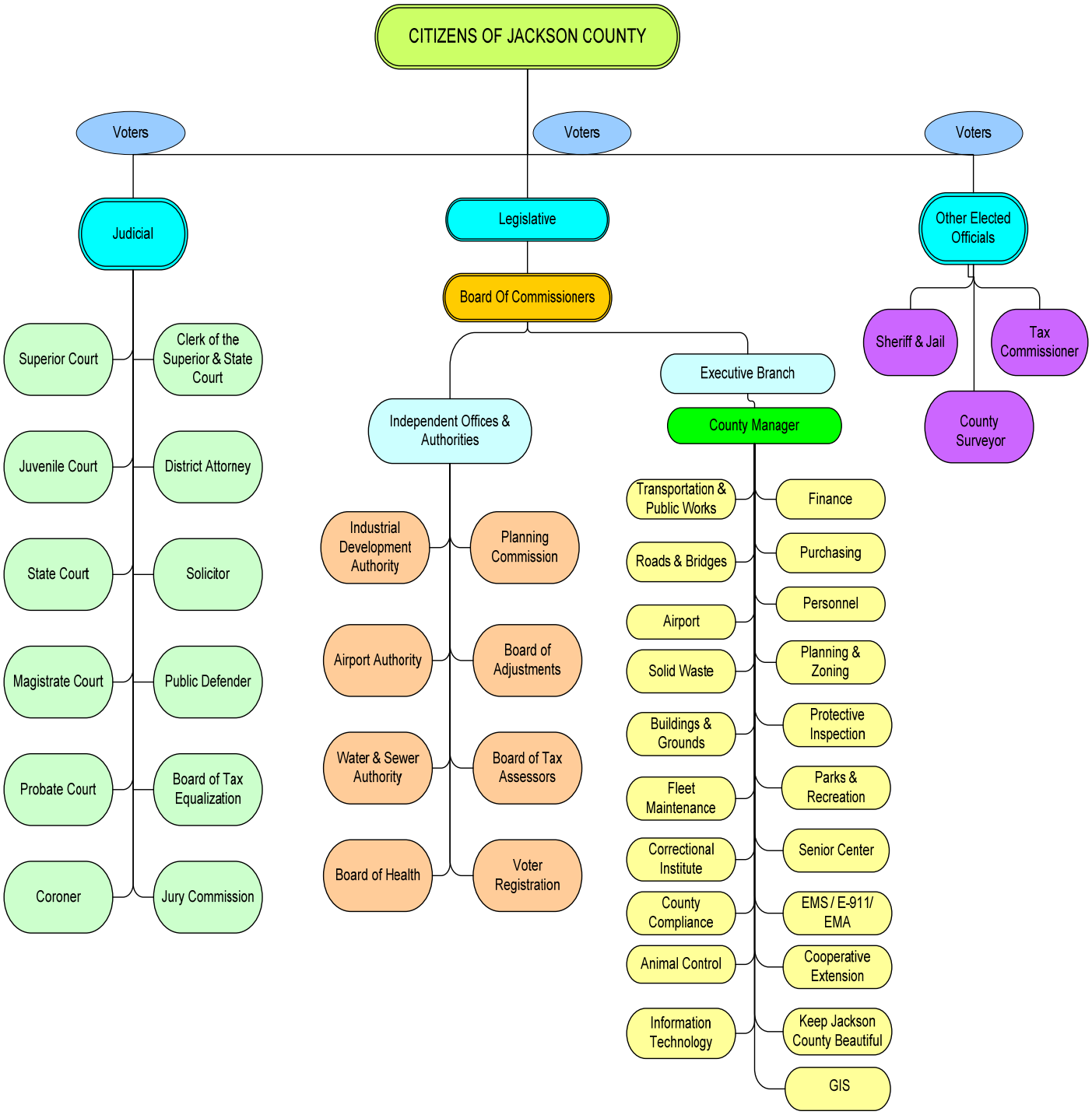
The Official Seal for Jackson County was adopted on October 23, 1975. In a called session, the Jackson County Board of Commissioners received a committee from the Beautification Through Conservation Committee. In attendance were Chairman H.W. Summerour, James S. Johnson, Thomas L. Howington, Attorney 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."

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
Hunter Bicknell – Chairperson	January 2009 – December 2012
Thomas Crow – District 1	January 2009 – December 2012
Chas Hardy – District 2	January 2009 – December 2012
Bruce Yates – District 3	January 2007 – December 2010
Dwain Smith – District 4	January 2007 – December 2010

ADMINISTRATION

Darrell Hampton – County Manager

DEPARTMENT DIRECTORS

John Hulsey	**Finance**
Melanie Thomas	**Human Resources**
Len Bernat	**Purchasing**
Justin King	**Information Technology**
Ricky Sanders	**Parks & Recreation**
Gina Mitsdarffer	**Public Development**
Joel Logan	**GIS**
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**
Brad Smith	**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***
Currie Mingledorff II	**Superior Court Judge**
Joseph Booth	**Superior Court Judge**
Don Elrod	**Tax Commissioner**
Keith Whitfield	**Coroner**

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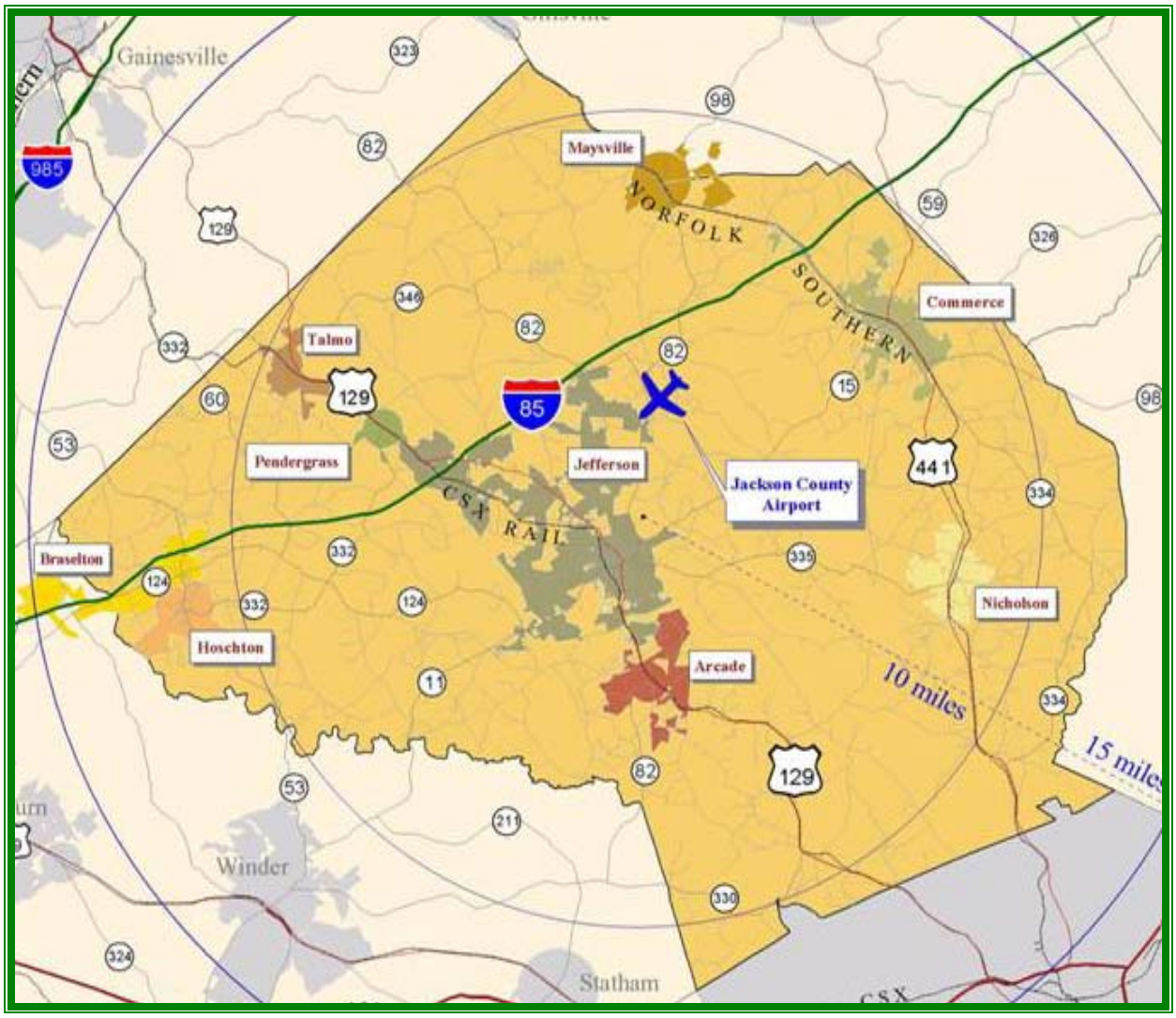
JACKSON COUNTY TOPOGRAPHIC MAP



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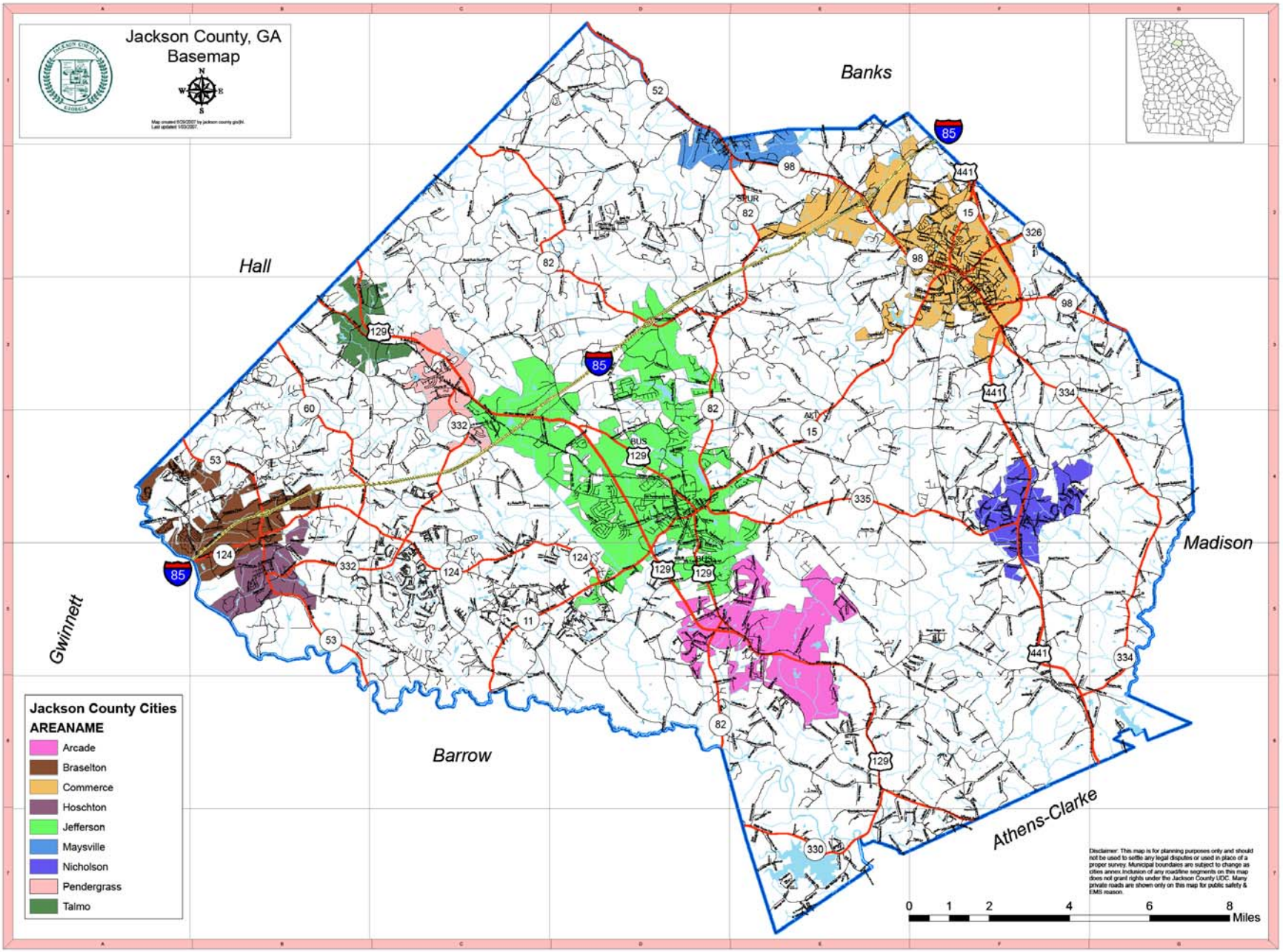
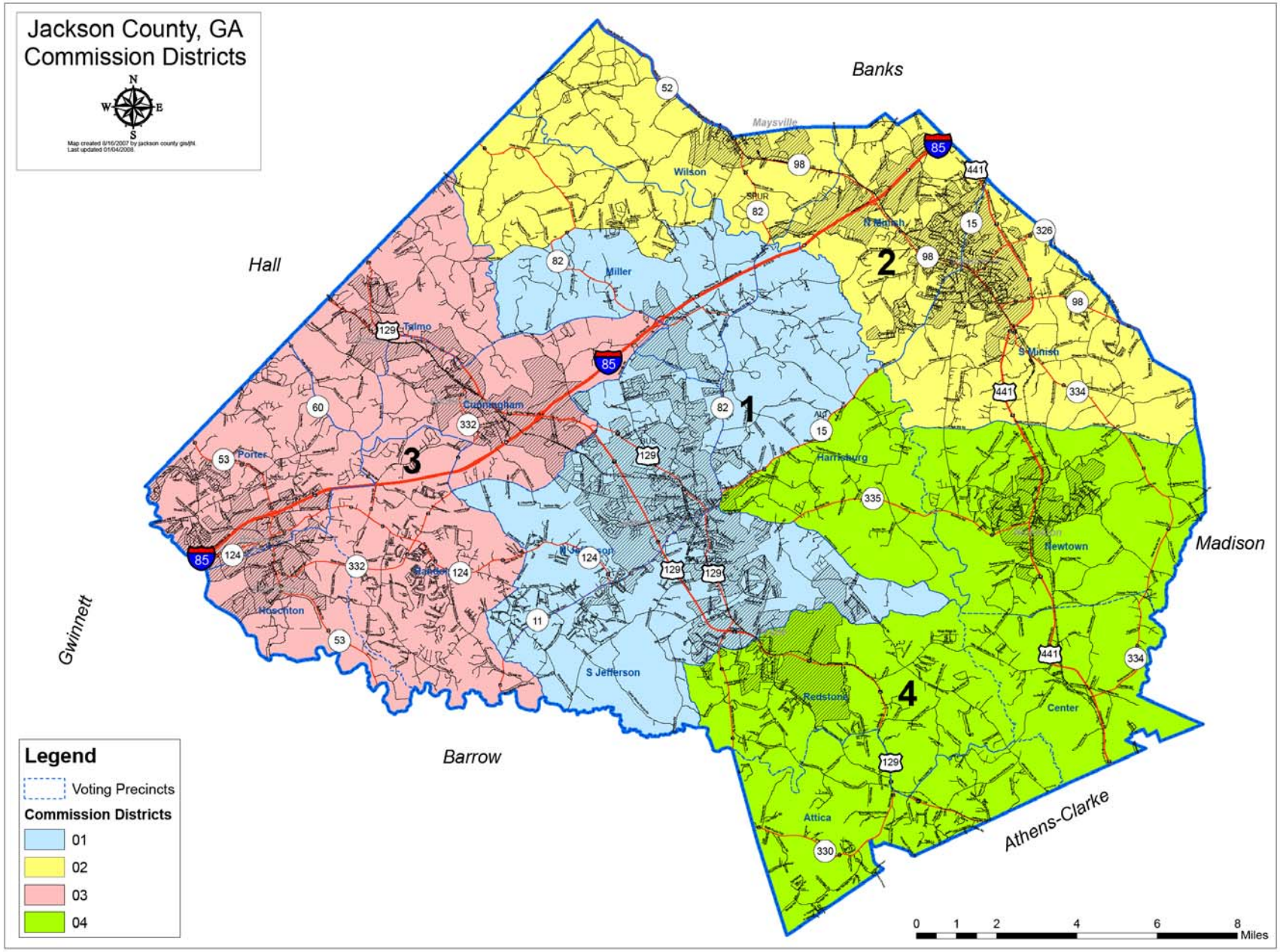
JACKSON COUNTY ~ MUNICIPALITIES



JACKSON COUNTY ~ COMMISSION DISTRICTS



Jackson County Financial Management Policies

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.

13. Jackson County shall require that all Fire Districts, which are accounted for in individual funds, submit to the County the fire department's proposed budget, requested millage rate to fund the following year's budget, and the minutes of the Board meeting stating approval of the proposed budget and requested millage rate. These items must be submitted to the county prior to the Board of Commissioners final meeting to approve the overall county budget and millage rate.

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.

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.

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.

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 FY10 operating budget, a request for FY10 budget information was sent to each department head and elected official on March 27, 2009. A budget manual was included with the memo along with a budget worksheet showing expenditures by line item with three years historical, 2009 appropriated budget, year-to-date actual and a blank request column for FY10. 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 FY10; 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 2009 Budget Document. Each department was requested to provide justification for any line item requests that increased over the approved FY09 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 FY10 requests for appropriations, to the Finance Director, on or before May 1, 2009, so that a budget could be prepared.

Budget work sessions were held with most department heads, elected officials and independent agencies that made an appropriations request which differed greatly from the FY 09 budget. Representatives from the Finance department 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 2009 funds available were also reviewed in an effort to utilize 2009 funding to reduce or eliminate additional funding in 2010. The overall FY10 budget request was generally 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 August 18th, 2009. 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 Department staff. 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 FY10 budget was adopted by the Jackson County Board of Commissioners on October 15, 2009 during a called meeting, which was also open to the public. The approved FY10 budget was entered in the County's financial program and a copy of each department's approved budget was distributed to them.

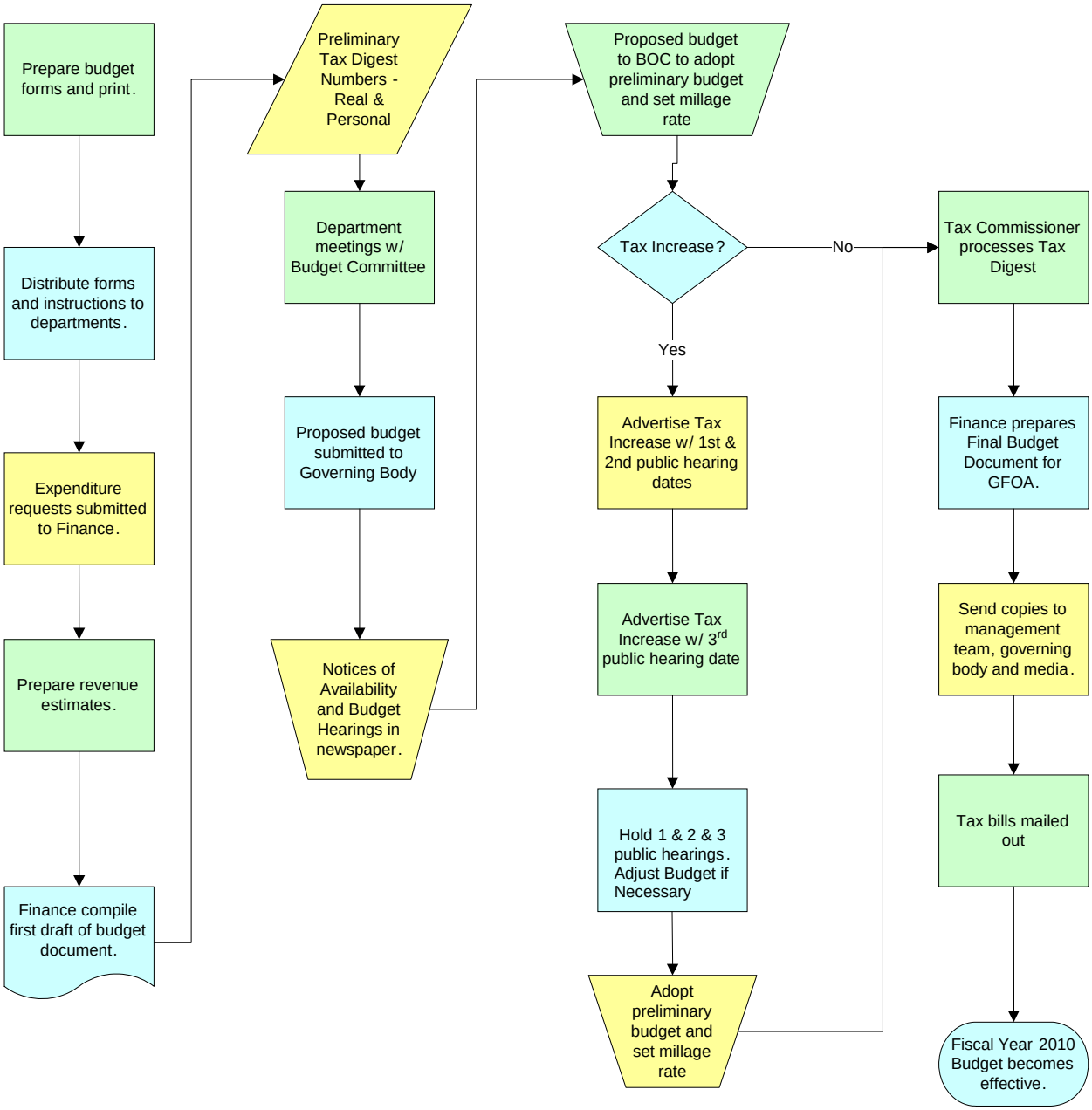
Budget adjustments during the year may be required due to situations that were unforeseen prior to the adoption of the budget. Department heads may request budget adjustments through the Finance Office provided that the budget adjustment does not increase the overall budget for that department. Any additional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

2010 BUDGET SCHEDULE

March 1, 2009 - March 26, 2009	Budget packets are created and readied for distribution.
March 27, 2009	Budget packets are sent out to departments to fill out and send back by May 1, 2009.
May 4, 2009 - May 29, 2009	Budget Staff work to compile budget data, estimate revenues and prepare preliminary documents for Budget Committee Meetings.
June 1, 2009 - June 30, 2009	Budget Committee meets as needed with various Department Directors, Elected Officials, and Independent Agencies to discuss their respective budget requests.
August 10, 2009	Notice of budget availability is submitted by noon to the local newspaper for publishing.
August 12, 2009	Notice of Budget Availability appears in the newspaper.
August 17, 2009	Five-Year History is sent to the newspaper to be published
August 17, 2009	Proposed budget and preliminary millage rate is submitted at the BOC Meeting for adoption.
August 19, 2009	Five-Year History appears in the newspaper.
August 24, 2009	Jackson County Board of Commissioners final vote notification is sent to the newspaper for publishing.
August 26, 2009	Notice of Jackson County Board of Commissioners final vote on the Fiscal Year 2010 Budget appears in the newspaper.
September 3, 2009	Meeting to adopt FY 2010 budget and set millage rates
July, 2009 – December 3, 2009	Finance Department prepares annual budget document for GFOA.
October 1, 2009	Tax bills are mailed out
December 20, 2009	Payment of tax bills due
January 1, 2010	FY 2010 Budget becomes effective

NOTE: The original 2010 budget schedule was a working guide to staff during the budget preparation. The 2010 budget schedule was modified slightly as the process commenced. Most notably, the budget was adopted by the Board of Commissioners on October 15, 2009 and tax bills were not sent out until after the adoption of the budget and approval of the final millage rates by the Board of Commissioners.

Budget Process Flow Chart



Jackson County Government FY 2010 Budget Calendar		
Date	**Budget Process**	**Person/Department Responsible**
Friday, March 27, 2009 - Friday, May 1, 2009	Time-frame departments have to fill out their budget packages	Finance Department All County Departments
Monday, May 4, 2009 - Friday, May 29, 2009	Budget Staff work to compile budget data and to prepare preliminary documents for Budget Committee Meetings.	Finance Department
Monday, June 1, 2009 through Tuesday, June 30, 2009	Budget Committee meets as needed with various Department Directors, Elected Officials, and Independent Agencies to discuss their respective budget requests.	Finance Department
Monday, September 14, 2009	Submit Notice of Budget Availability to newspaper by noon.	Finance Department
Wednesday, September 16, 2009	Notice of Budget Availability appears in newspaper.	Finance Department
Friday, September 25, 2009	Five-year history is sent to newspaper by noon for publishing.	Finance Department
Friday September 25, 2009	Notice of tax increase and 1st & 2nd public hearings for XXXX Fire District is sent to newspaper by noon for publishing.	Finance Department XXXX Fire Department
Monday, September 21, 2009	Submit Proposed Budget and preliminary Millage Rate at BOC meeting for adoption	Board of Commissioners County Manager Finance Department
Wednesday, September 30, 2009	Five-year history to appear in newspaper.	Board of Commissioners County Manager Finance Department
Wednesday, September 30, 2009	Notice of 1st and 2nd Public hearings for XXXX Fire District tax increase appears in newspaper.	XXXX Fire Department Finance Department
Friday, October 2, 2009	Submit notice of XXXX Fire District's 3rd public hearing on tax increase to the newspaper for publishing.	XXXX Fire Department Finance Department

Friday, October 2, 2009	Submit Jackson County Board of Commissioners final vote notification to the newspaper for publishing.	Board of Commissioners County Manager Finance Department
Wednesday, October 7, 2009	Notice of XXXX Fire District's 3rd public hearing on tax increase appears in the newspaper.	XXXX Fire Department Finance Department
Wednesday, October 7, 2009	Notice of Jackson County Board of Commissioners final vote on the Fiscal Year 2010 Budget appears in the newspaper	Finance Department
Monday, October 12, 2009	XXXX Fire Department holds 1st & 2nd public hearings on tax increase at 10:00 A.M. and 6:30 P.M.	XXXX Fire Department
Wednesday October 7, 2009	Notice of Jackson County Board of Commissioners final vote on the Fiscal Year 2010 Budget appears in the newspaper	Finance Department
Monday, October 19, 2009	3rd and final hearing on XXXX Fire District tax increase at 5:30 P.M.	XXXX Fire Department
Thursday, October 15, 2009	Meeting at 12:00 P.M. to adopt FY 2010 budget and set millage rates.	Board of Commissioners County Manager Finance Director
Tuesday, October 20, 2009	Tax Commissioner processes tax digest and delivers to State.	Board of Commissioners County Manager Finance Director
July, 2009 - Thursday, December 15, 2009	Finance Department prepares budget document for GFOA.	Finance Department
Friday October, 23, 2009	Tax bills mailed out.	Tax Commissioner
Sunday, December 20, 2009	Payment of tax bills due.	Tax Commissioner
Friday, January 1, 2010	FY 2010 Budget becomes effective.	Finance Department

2009

01 January						
S	M	T	W	T	F	S
				1 (1)	2 (2)	3 (3)
4 (4)	5 (5)	6 (6)	7 (7)	8 (8)	9 (9)	10 (10)
11 (11)	12 (12)	13 (13)	14 (14)	15 (15)	16 (16)	17 (17)
18 (18)	19 (19)	20 (20)	21 (21)	22 (22)	23 (23)	24 (24)
25 (25)	26 (26)	27 (27)	28 (28)	29 (29)	30 (30)	31 (31)

02 February						
S	M	T	W	T	F	S
1 (32)	2 (33)	3 (34)	4 (35)	5 (36)	6 (37)	7 (38)
8 (39)	9 (40)	10 (41)	11 (42)	12 (43)	13 (44)	14 (45)
15 (46)	16 (47)	17 (48)	18 (49)	19 (50)	20 (51)	21 (52)
22 (53)	23 (54)	24 (55)	25 (56)	26 (57)	27 (58)	28 (59)

03 March						
S	M	T	W	T	F	S
1 (60)	2 (61)	3 (62)	4 (63)	5 (64)	6 (65)	7 (66)
8 (67)	9 (68)	10 (69)	11 (70)	12 (71)	13 (72)	14 (73)
15 (74)	16 (75)	17 (76)	18 (77)	19 (78)	20 (79)	21 (80)
22 (81)	23 (82)	24 (83)	25 (84)	26 (85)	27 (86)	28 (87)
29 (88)	30 (89)	31 (90)				

04 April						
S	M	T	W	T	F	S
			1 (91)	2 (92)	3 (93)	4 (94)
5 (95)	6 (96)	7 (97)	8 (98)	9 (99)	10 (100)	11 (101)
12 (102)	13 (103)	14 (104)	15 (105)	16 (106)	17 (107)	18 (108)
19 (109)	20 (110)	21 (111)	22 (112)	23 (113)	24 (114)	25 (115)
26 (116)	27 (117)	28 (118)	29 (119)	30 (120)		

05 May						
S	M	T	W	T	F	S
					1 (121)	2 (122)
3 (123)	4 (124)	5 (125)	6 (126)	7 (127)	8 (128)	9 (129)
10 (130)	11 (131)	12 (132)	13 (133)	14 (134)	15 (135)	16 (136)
17 (137)	18 (138)	19 (139)	20 (140)	21 (141)	22 (142)	23 (143)
24 (144)	25 (145)	26 (146)	27 (147)	28 (148)	29 (149)	30 (150)
31 (151)						

06 June						
S	M	T	W	T	F	S
	1 (152)	2 (153)	3 (154)	4 (155)	5 (156)	6 (157)
7 (158)	8 (159)	9 (160)	10 (161)	11 (162)	12 (163)	13 (164)
14 (165)	15 (166)	16 (167)	17 (168)	18 (169)	19 (170)	20 (171)
21 (172)	22 (173)	23 (174)	24 (175)	25 (176)	26 (177)	27 (178)
28 (179)	29 (180)	30 (181)				

07 July						
S	M	T	W	T	F	S
			1 (182)	2 (183)	3 (184)	4 (185)
5 (186)	6 (187)	7 (188)	8 (189)	9 (190)	10 (191)	11 (192)
12 (193)	13 (194)	14 (195)	15 (196)	16 (197)	17 (198)	18 (199)
19 (200)	20 (201)	21 (202)	22 (203)	23 (204)	24 (205)	25 (206)
26 (207)	27 (208)	28 (209)	29 (210)	30 (211)	31 (212)	

08 August						
S	M	T	W	T	F	S
						1 (213)
2 (214)	3 (215)	4 (216)	5 (217)	6 (218)	7 (219)	8 (220)
9 (221)	10 (222)	11 (223)	12 (224)	13 (225)	14 (226)	15 (227)
16 (228)	17 (229)	18 (230)	19 (231)	20 (232)	21 (233)	22 (234)
23 (235)	24 (236)	25 (237)	26 (238)	27 (239)	28 (240)	29 (241)
30 (242)	31 (243)					

09 September						
S	M	T	W	T	F	S
		1 (244)	2 (245)	3 (246)	4 (247)	5 (248)
6 (249)	7 (250)	8 (251)	9 (252)	10 (253)	11 (254)	12 (255)
13 (256)	14 (257)	15 (258)	16 (259)	17 (260)	18 (261)	19 (262)
20 (263)	21 (264)	22 (265)	23 (266)	24 (267)	25 (268)	26 (269)
27 (270)	28 (271)	29 (272)	30 (273)			

10 October						
S	M	T	W	T	F	S
				1 (274)	2 (275)	3 (276)
4 (277)	5 (278)	6 (279)	7 (280)	8 (281)	9 (282)	10 (283)
11 (284)	12 (285)	13 (286)	14 (287)	15 (288)	16 (289)	17 (290)
18 (291)	19 (292)	20 (293)	21 (294)	22 (295)	23 (296)	24 (297)
25 (298)	26 (299)	27 (300)	28 (301)	29 (302)	30 (303)	31 (304)

11 November						
S	M	T	W	T	F	S
1 (305)	2 (306)	3 (307)	4 (308)	5 (309)	6 (310)	7 (311)
8 (312)	9 (313)	10 (314)	11 (315)	12 (316)	13 (317)	14 (318)
15 (319)	16 (320)	17 (321)	18 (322)	19 (323)	20 (324)	21 (325)
22 (326)	23 (327)	24 (328)	25 (329)	26 (330)	27 (331)	28 (332)
29 (333)	30 (334)					

12 December						
S	M	T	W	T	F	S
		1 (335)	2 (336)	3 (337)	4 (338)	5 (339)
6 (340)	7 (341)	8 (342)	9 (343)	10 (344)	11 (345)	12 (346)
13 (347)	14 (348)	15 (349)	16 (350)	17 (351)	18 (352)	19 (353)
20 (354)	21 (355)	22 (356)	23 (357)	24 (358)	25 (359)	26 (360)
27 (361)	28 (362)	29 (363)	30 (364)	31 (365)		

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.

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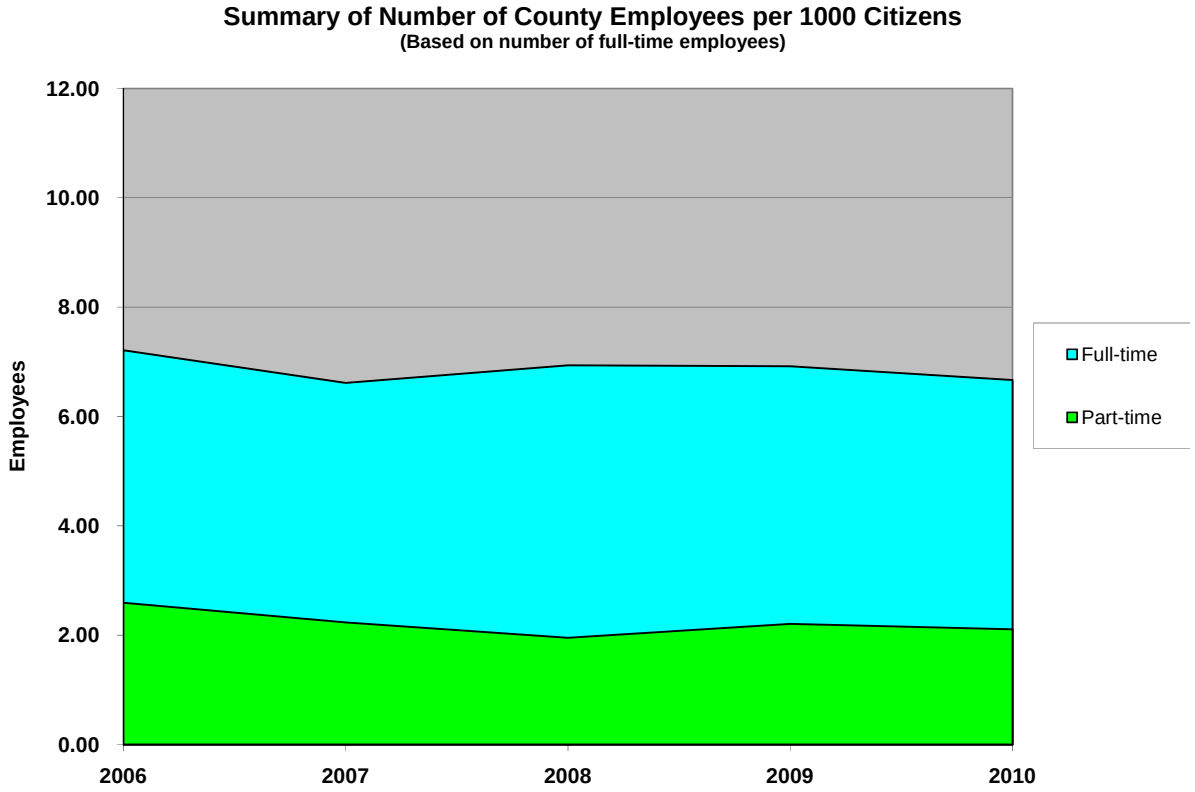
PERSONNEL SUMMARY

Jackson County is committed to a level of excellence in the quality and delivery of all programs and services. In the FY 2010 Approved Budget, 541 (411 full time and 130 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 2009, the United States Census Bureau rated Jackson County as the 23rd fastest growing county (by percentage) in the United States for the decade and 25th in the United States in one-year growth. 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 2010 Approved Budget Staffing Summary:

No additional employees that were not budgeted were hired after the adoption of the FY 2009 budget. Full-time positions have decreased as budgeted by 43 primarily due to 37 of the approved 57 positions being suspended to staff the new jail. In addition for 2010, the Correctional Institute received one full-time corrections officer to handle the additional inmate capacity provided under the intergovernmental agreement with the Georgia Department of Corrections once the department is moved into the new IW Davis facility.

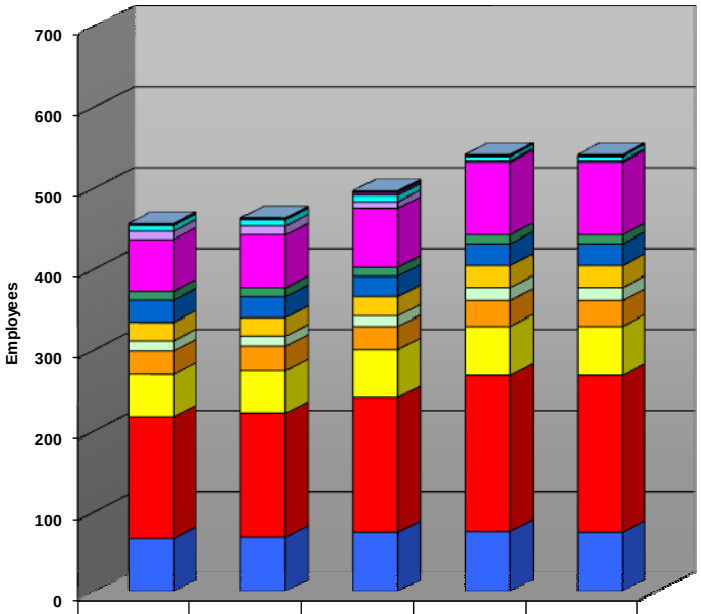
Other positions that were approved for FY 2009 and not filled have been temporarily frozen though budgeted in FY 2010 such as the corrections officer position in the Solid Waste Department.

There were no changes in part-time positions for FY 2010.

The following list reflects the changes during FY 2009 and or budgeted in FY 2010.

	POSITIONS ADDED IN 2009 AND 2010			
No.	**Department**	**Position**	**Approx. Impact to**	
			Salary and Benefits	
			Expenditures	
	Full-time Positions unless otherwise denoted			
	Added or Approved in 2009			
1	Sheriff's Department - Jail	(20) Twenty positions were phased-in*	*$ 762,678*	*estimated phase-in cost*
			933,069	estimated annual cost
	Budgeted for 2010			
1	Correctional Institute	(1) Corrections Officer	**43,334**	
	Total FY 2010 Impact		**$ 976,403**	
	*Originally, 57 positions were budgeted for FY09			
	UNFILLED POSITIONS LEFT UNBUDGETED FOR FY 2010:		**Approx. Impact to**	
			Salary and Benefits	
No.	**Department**	**Position**	**Expenditures**	
1	Protective Inspection	(1) Assistant Building Official	$ 64,175	
2	Protective Inspection	(1) Building Inspector	49,562	
3	Planning & Zoning	(1) Zoning Coordinator	49,920	
4	Planning & Zoning	(1) Senior Planner	78,911	
5	Engineering	(1) Engineer	67,538	
	Total FY 2010 Impact		**$ 310,106**	
	POSITIONS ELIMINATED DURING FY 2009 AND UN-BUDGETED FOR FY 2010		**Approx. Impact to**	
			Salary and Benefits	
	Department	**Position**	**Expenditures**	
No.				
1	Protective Inspection	(2) Development Inspectors	$ 102,131	
2	Protective Inspection	(2) Building Inspectors	92,474	
3	Planning & Zoning	(2) Permit Clerks	72,930	
	Total FY 2010 Impact		**$ 267,535**	

Personnel Summary by Function (2006 – 2010)



	2006	2007	2008	2009	2010
EMERGENCY MANAGEMENT AGENCY	1.5	1	1	1	1
ENGINEERING	1	1	4	1	1
PLANNING & ZONING	7	8	8	5	5
PROTECTIVE INSPECTION	10	11	8	2	2
EMERGENCY SERVICES/AMBULANCE	64	65	73	90	90
SENIOR CENTER	11	11	11	11	11
E-911	27.5	26	25	27	27
PARKS & RECREATION	23	23	24	27	27
HEALTH & WELFARE	12.75	12.5	13	16	16
PUBLIC WORKS	28	29.5	29	32	32
COURT SYSTEM	53	53	59	60	60
PUBLIC SAFETY	150	153	166	193	194
GENERAL GOVERNMENT	67.25	69	75	76	75

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.

Total Positions as Budgeted:

YEAR	2006	2007	2008	2009	2010
TOTAL	456	463	513	584	541

JACKSON COUNTY, GEORGIA
SUMMARY OF NUMBER OF COUNTY EMPLOYEES

	2006 Full-time	2007 Full-time	2008 Full-time	2009 Full-Time	2010 Full-Time	2006 Part-time	2007 Part-time	2008 Part-time	2009 Part-time	2010 Part-time
GENERAL GOVERNMENT										
GOVERNING BODY	1	1	1	1	1	5	5	5	5	5
COUNTY MANAGER	1.75	2	2	2	2	0	0	0	0	0
FINANCIAL ADMINISTRATION	7	8	8	8	8	0	0	0	0	0
HUMAN RESOURCES	2	2	3	3	3	0	0	0	0	0
INFORMATION TECHNOLOGY	3	3	5	5	5	0	0	0	0	0
TAX ASSESSORS	10	11	12	12	12	3	3	3	3	3
TAX COMMISSIONER	10	10	10	10	10	0	0	0	0	0
BOARD OF REGISTRARS	2	2	2	2	2	4	4	4	4	4
COUNTY EXTENSION	1	1	2	2	2	3	3	2	2	2
PURCHASING	2	2	2	2	2	0	0	0	0	0
CODE ENFORCEMENT	3	3	3	3	3	0	0	0	0	0
BUILDINGS AND GROUNDS	8.5	8	9	8	8	0	1	1	1	1
GRAPHIC INFORMATION SYSTEMS	0	0	1	2	2	0	0	0	1	0
TOTAL GENERAL GOVERNMENT	**51.25**	**53**	**60**	**60**	**60**	**15**	**16**	**15**	**16**	**15**
PUBLIC SAFETY										
SHERIFF	66	69	71	77	77	4	4	0	3	3
SCHOOL RESOURCE OFFICERS [1]	n/a	n/a	n/a	4	4	n/a	n/a	n/a	0	0
JAIL	41	41	56	70	70	2	2	2	3	3
CORONER	0	0	0	0	0	3	3	3	3	3
CORRECTIONAL INSTITUTE	31	31	31	30	31	1	1	1	1	1
ANIMAL CONTROL	2	2	2	2	2	0	0	0	0	0
TOTAL PUBLIC SAFETY	**140**	**143**	**160**	**183**	**184**	**10**	**10**	**6**	**10**	**10**
COURT SYSTEM										
CLERK OF COURT	10	10	13	13	13	4	4	2	2	2
STATE COURT	2	2	2	2	2	0	0	0	0	0
PROBATE COURT	3	3	3	3	3	1	1	2	2	2
SUPERIOR COURT	0	0	0	0	0	9	9	9	9	9
JUVENILE COURT	4	4	5	5	5	0	1	0	0	0
DISTRICT ATTORNEY	9	9	9	9	9	3	3	2	3	3
VICTIMS' ASSISTANCE	1	1	2	2	2	0	0	0	0	0
SOLICITOR - STATE COURT	3	3	6	6	6	0	0	0	0	0
MAGISTRATE COURT	3	3	4	4	4	0	0	0	0	0
PUBLIC DEFENDER	0	0	0	0	0	1	0	0	0	0
COURTHOUSE SECURITY [2]	0	0	0	0	0	14	0	0	0	0
TOTAL COURT SYSTEM	**35**	**35**	**44**	**44**	**44**	**32**	**18**	**15**	**16**	**16**
PUBLIC WORKS										
ROAD DEPARTMENT	19	18.5	17	20	20	0	0	0	0	0
ENGINEERING/PROJECT MANAGEMENT	0	0	1	1	1	0	0	0	0	0
FLEET MAINTENANCE DEPARTMENT	6	7	8	8	8	3	3	2	2	2
AIRPORT	0	1	1	1	1	0	0	0	0	0
TOTAL PUBLIC WORKS	**25**	**26.5**	**27**	**30**	**30**	**3**	**3**	**2**	**2**	**2**
HEALTH & WELFARE										
TRANSPORT	1.5	1.5	2	3	3	0	1	1	0	0
KEEP JACKSON BEAUTIFUL	0.25	0	1	1	1	0	1	0	0	0
SOLID WASTE	4	4	4	5	5	5	5	5	7	7
TOTAL HEALTH & WELFARE	**5.75**	**5.5**	**7**	**9**	**9**	**5**	**7**	**6**	**7**	**7**
PARKS & RECREATION										
HURRICANE SHOALS	1	1	1	1	1	5	5	5	5	5
PARKS AND RECREATION	7	7	7	10	10	11	10	11	11	11
TOTAL PARKS & RECREATION	**8**	**8**	**8**	**11**	**11**	**16**	**15**	**16**	**16**	**16**

Table continued on following page…

JACKSON COUNTY, GEORGIA
SUMMARY OF NUMBER OF COUNTY EMPLOYEES

	2006 Full-time	2007 Full-time	2008 Full-time	2009 Full-Time	2010 Full-Time	2006 Part-time	2007 Part-time	2008 Part-time	2009 Part-time	2010 Part-time
E-911	**14.5**	**13**	**13**	**13**	**13**	**12**	**13**	**12**	**14**	**14**
EMERGENCY MANAGEMENT AGENCY	**0.5**	**0**	**0**	**1**	**1**	**0**	**1**	**1**	**0**	**0**
EMERGENCY SERVICES/AMBULANCE	**30**	**31**	**37**	**40**	**40**	**28**	**34**	**36**	**50**	**50**
CODE ENFORCEMENT - INSPECTIONS	**10**	**11**	**8**	**2**	**2**	**0**	**0**	**0**	**0**	**0**
PLANNING & ZONING	**7**	**8**	**8**	**5**	**5**	**1**	**0**	**0**	**0**	**0**
ENGINEERING	**1**	**1**	**4**	**1**	**1**	**0**	**0**	**0**	**0**	**0**
SENIOR CENTER	**11**	**11**	**11**	**11**	**11**	**0**	**0**	**0**	**0**	**0**
TOTAL EMPLOYEES	**339**	**346**	**387**	**410**	**411**	**122**	**117**	**109**	**131**	**130**
Employees per 1000 citizens	**7.21**	**6.62**	**6.94**	**6.92**	**6.67**	**2.60**	**2.24**	**1.95**	**2.21**	**2.11**
TOTAL BY FUNCTION	**2006**	**2007**	**2008**	**2009**	**2010**					
GENERAL GOVERNMENT	67.25	69	75	76	75					
PUBLIC SAFETY	150	153	166	193	194					
COURT SYSTEM	53	53	59	60	60					
PUBLIC WORKS	28	29.5	29	32	32					
HEALTH & WELFARE	12.75	12.5	13	16	16					
PARKS & RECREATION	23	23	24	27	27					
E-911	27.5	26	25	27	27					
EMERGENCY MANAGEMENT AGENCY	1.5	1	1	1	1					
EMERGENCY SERVICES/AMBULANCE	64	65	73	90	90					
PROTECTIVE INSPECTION	10	11	8	2	2					
PLANNING & ZONING	7	8	8	5	5					
ENGINEERING	1	1	4	1	1					
SENIOR CENTER	11	11	11	11	11					
TOTAL	**456**	**463**	**496**	**541**	**541**					
Population Estimates	**46,998**	**52,292**	**55,778**	**59,254**	**61,620**					

NOTE: Totals also include elected officials

1 School Resource Officers previously included within Sheriff's Department.

2 Courthouse security was incorporated in the Sheriff's Department county in 2007.

DEBT SUMMARY

GENERAL LONG-TERM DEBT

CHANGES IN LONG TERM LIABILITIES

Long–term liability activity for the year ended December 31, 2008 was as follows:

CHANGES IN GENERAL LONG TERM DEBT - DECEMBER 31, 2008 CAFR

	Balance 12/31/2007	Additions	Reductions	Adjustments	Balance 12/31/2008	Due Within One Year	Due After One Year
Governmental activities:							
Capital leases	$ 26,244,866	$ 2,503,205	$ (2,160,391)	$ -	$ 26,587,680	$ 2,236,405	$ 24,351,275
Plus:							
Original issue premiums	169,647	-	(6,853)	-	162,794	6,854	155,940
GEFA Note payable	231,020	-	(15,902)	-	215,118	22,202	192,916
Contracts payable - Hospital	1,320,000	-	(101,250)	-	1,218,750	101,250	1,117,500
IDA 2004 Economic Development Bonds	16,145,000	-	(690,000)	-	15,455,000	715,000	14,740,000
City of Jefferson Series A 2007 Bonds	40,595,000	-	-		40,595,000	-	40,595,000
Less Original Issue Discounts	(53,377)	-	1,830		(51,547)	(1,830)	(49,717)
City of Jefferson Series B 2007 Bonds	7,985,000	-			7,985,000	-	7,985,000
IDA 2008 Ecxonomic Development Bonds	-	45,000,000			45,000,000	-	45,000,000
Plus:							
Original issue premiums	464,240	-	(28,569)	-	435,671	28,569	407,102
Compensated absences	535,035	564,800	(469,848)	-	629,987	469,848	160,139
Governmental activities long-term liabilities	$ 93,636,431	$ 48,068,005	$ (3,470,983)	$ -	$138,233,453	$ 3,578,298	$ 134,655,155
Business-type activities:							
GEFA Note Payable	$ 346,187	$ -	$ (58,611)	$ -	$ 287,576	$ 61,859	$ 225,717
Landfill closure/postclosure	956,000	101,113	(110,913)	-	946,200	49,800	896,400
Compensated absences	15,316	5,725	(3,719)	-	17,322	3,719	13,603
Business-type activities long term liabilities	$ 1,317,503	$ 106,838	$ (173,243)	$ -	$ 1,251,098	$ 115,378	$ 1,135,720

Compensated absences are generally liquidated by the General Fund.

SUMMARY OF ALL DEBT – GOVERNMENTAL ACTIVITIES:

December 31 Year	Principal	Interest	Total
2009	3,074,857	6,164,619	9,239,476
2010	3,454,208	6,030,213	9,484,421
2011	4,808,935	5,863,578	10,672,513
2012	4,475,749	5,672,905	10,148,654
2013	4,665,706	5,479,073	10,144,779
2014-2018	26,392,093	24,102,679	50,494,772
2019-2023	31,900,000	17,543,792	49,443,792
2024-2028	33,450,000	9,841,960	43,291,960
2029-2033	15,430,000	4,033,213	19,463,213
2034-2038	9,405,000	919,243	10,324,243
Total	$ 137,056,548	$ 85,651,275	$ 222,707,823

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, 2008, are as follows:

December 31 Year	Principal	Interest	Total
2009	2,236,405	1,235,630	3,472,035
2010	1,525,805	1,150,421	2,676,226
2011	1,125,517	1,096,487	2,222,004
2012	642,247	1,063,090	1,705,337
2013	668,299	1,034,912	1,703,211
2013-2017	3,709,407	4,709,352	8,418,759
2018-2022	4,710,000	3,649,576	8,359,576
2023-2027	6,060,000	2,266,369	8,326,369
2028-2032	5,910,000	600,000	6,510,000
Total	$ 26,587,680	$ 16,805,837	$ 43,393,517

CAPITAL LEASES

As of December 31, 2008, the capital assets purchased under these capital lease agreements were as follows:

December 31, 2008	Governmental Activities
Buildings and improvements	$ 25,916,829
Machinery and equipment	6,399,562
Vehicles	3,837,226
Less accumulated depreciation	(5,207,351)
	$ 30,946,266

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, which mature April 1, 2008, bear interest at rates from 6.2% to 6.75%.

These Certificates were refunded in October of 2003, along with the Series 1988 Banks-Jackson-Commerce Hospital Authority Revenue Anticipation Certificates, with the issuance of Series 2003A and 2003B Banks-Jackson-Commerce Hospital Authority Revenue Anticipation Certificates (the "2003" Certificates) in the amount of $2,250,000. The contract related to the 2003 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, 2007, is $1,625,000. Jackson County's portion of these certificates is $1,218,750.

The annual requirements to amortize this contract payable as of December 31, 2008 are as follows:

December 31	Principal	Interest	Total
2009	101,250	50,229	151,479
2010	105,000	45,795	150,795
2011	108,750	41,199	149,949
2012	112,500	36,443	148,943
2013	120,000	31,444	151,444
2014-2018	671,250	74,578	745,828
Total	$ 1,218,750	$ 279,688	$ 1,498,438

IDA 2004 ECONOMIC DEVELOPMENT BONDS PAYABLE

On November 1, 2004, Jackson County entered into a contract with the 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 30, 2024, and bear interest at rates from 3.00% to 5.00%. These bonds were for economic development projects including road projects.

The annual requirements to amortize this debt as of December 31, 2008 are as follows:

December 31	Principal	Interest	Total
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	790,000	567,625	1,357,625
2013	815,000	537,500	1,352,500
2014-2018	4,605,000	2,163,725	6,768,725
2019-2023	5,705,000	1,003,275	6,708,275
2024	1,320,000	28,050	1,348,050
Total	$ 15,455,000	$ 6,158,263	$ 21,613,263

CITY OF JEFFERSON SERIES 2007A BOND

On August 1, 2007, Jackson County entered into a contract with the City of Jefferson Public Building Authority to fund repayment of an issue of $40,595,000 of Series 2007A bonds with a discount and issuance cost of $645,564 which mature March 1, 2037, and bear interest at rates from 3.875% to 5%. These bonds were issued to fund the County's capital projects including the jail project, public safety training facility, and historic courthouse renovation.

The annual requirements to amortize the Series 2007A bond payable as of December 31, 2008 are as follows:

December 31	Principal	Interest	Total
2009	-	1,884,681	1,884,681
2010	750,000	1,869,681	2,619,681
2011	780,000	1,837,831	2,617,831
2012	815,000	1,803,663	2,618,663
2013	850,000	1,768,281	2,618,281
2014-2018	4,875,000	8,194,840	13,069,840
2019-2023	6,060,000	6,988,603	13,048,603
2024-2028	7,540,000	5,470,898	13,010,898
2029-2033	9,520,000	3,433,213	12,953,213
2034-2037	9,405,000	919,243	10,324,243
Total	40,595,000	34,170,934	74,765,934

CITY OF JEFFERSON SERIES 2007B BOND

On August 1, 2007, Jackson County entered into a contract with the City of Jefferson Public Building Authority to fund repayment of an issue of $7,985,000 of Series 2007 bonds which mature March 1, 2027, and bear interest at rates from 3.75% to 4.75%. These bonds were issued to fund the City of Jefferson's projects including road projects. Per the intergovernmental agreement with the City of Jefferson, the City of Jefferson has agreed to pay all principal and interest payments as well as all issuance costs. In the event of default by the City of Jefferson, Jackson County will be obligated to repay the debt. Therefore, due to legal requirements, there is still a legal liability to Jackson County.

The annual requirements to amortize the Series 2007B bond payable as of December 31, 2008 are as follows:

December 31	Principal	Interest	Total
2009	-	344,364	344,364
2010	310,000	338,551	648,551
2011	320,000	326,339	646,339
2012	330,000	312,926	642,926
2013	345,000	299,014	644,014
2014-2018	1,950,000	1,268,039	3,218,039
2019-2023	2,395,000	816,059	3,211,059
2024-2027	2,335,000	218,933	2,553,933
Total	$ 7,985,000	$ 3,924,225	$ 11,909,225

IDA 2008 ECONOMIC DEVELOPMENT BONDS

On October 1, 2008, Jackson County entered into a contract with the Jackson County Industrial Development Authority to fund repayment of an issue of $45,000,000 of economic development bonds with an issuance cost of $412,374 which mature March 31, 2028, and bear interest rates from 4.435% These bonds were issued to fund the County's 2008 project including road and sanitary sewer system projects.

The annual requirements to amortize this debt as of December 31, 2008 are as follows:

December 31	Principal	Interest	Total
2009	-	1,995,750	1,995,750
2010	-	1,995,750	1,995,750
2011	1,685,000	1,958,385	3,643,385
2012	1,760,000	1,881,992	3,641,992
2013	1,840,000	1,802,162	3,642,162
2014-2018	10,490,000	7,684,081	18,174,081
2019-2023	13,030,000	5,086,279	18,116,279
2024-2028	16,195,000	1,857,710	18,052,710
Total	$ 45,000,000	$ 24,262,109	$ 69,262,109

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 requirements to amortize this debt as of December 31, 2008 are as follows:

December 31	Principal	Interest	Total
2009	22,202	10,965	33,167
2010	23,403	9,765	33,168
2011	24,668	8,499	33,167
2012	26,002	7,166	33,168
2013	27,407	5,760	33,167
2014-2016	91,436	8,064	99,500
Total	$ 215,118	$ 50,219	$ 265,337

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 requirements to amortize this debt as of December 31, 2008 are as follows:

December 31	Principal	Interest	Total
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	$ 287,576	$ 36,397	$ 323,973

COMPONENT UNITS:

Long-term liability activity for the Airport Authority for the year ended December 31, 2007 is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Business-type activities:						
Series 2004 Revenue Notes	$ 2,300,000	$ -	$ (155,000)	$ 2,145,000	$ 165,000	$ 1,980,000
	$ 2,300,000	$ -	$ (155,000)	$ 2,145,000	$ 165,000	$ 1,980,000

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 requirements to amortize this debt using the variable interest rate of 5.355% effective at December 31, 2008 are as follows:

December 31	Principal	Interest	Total
2009	165,000	24,482	189,482
2010	170,000	22,438	192,438
2011	180,000	20,288	200,288
2012	185,000	18,063	203,063
2013	195,000	15,731	210,731
2014-2018	1,135,000	39,290	1,174,290
2019	115,000	348	115,348
Total	$ 2,145,000	$ 140,640	$ 2,285,640

Long-term liability activity for the Health Department for the year ended June 30, 2008 was as follows:

	Beginning Balance	Additions	Reductions	Adjustments	Ending Balance	Due Within One Year	Due After One Year
Governmental activities:							
Compensated absences	$ 71,311	$ 53,972	$ 50,749	$ -	$ 74,534	$ 17,257	$ 57,277

Long-term liability activity for the Jackson County Water and Sewerage Authority for the year ended December 31, 2008 was as follows:

Long -term liability activity

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Business -type activities:						
Bonds payable:						
Revenue bonds	$ 21,250,000	$ -	$ (1,195,000)	$ 20,055,000	$ 1,950,000	$ 18,105,000
Less deferred amounts:	(1,120,413)	-	109,891	(1,010,522)	(109,891)	(900,631)
For issuance discounts	985,019	-	(120,946)	864,073	113,023	751,050
Total bonds payable	21,114,606	-	(1,206,055)	19,908,551	1,953,132	17,955,419
UOBWA Contract	19,966,462	-	(694,490)	19,271,972	697,553	18,574,419
Partial Refunding, Contracts	985,926	-	(80,646)	905,280	78,242	827,038
GEFA loans	3,188,164	-	(129,540)	3,058,624	133,850	2,924,774
Compensated absences	57,772	26,542	(17,112)	67,202	24,947	42,255
Capital lease	-	-	-	-	-	-
Business-type activity Long-term liabilities	$ 45,312,930	$ 26,542	$ (2,127,843)	$ 43,211,629	$ 2,887,724	$ 40,323,905

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

	Beginning Balance	Additions	Reductions	Ending Balance
Line of credit	$ 106,048	$ -	$ (106,048)	$ -

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.

During 2006, the Authority issued $5,530,000 of Series 2006B revenue bonds to provide funds for improvements to the system. The bonds, which bear interest rates ranging from 3.5% to 5%, mature September 1, 2011. The County has entered into a contract with the Authority to provide funds to repay those bonds. The County has allocated 16.25% of the Special Purpose Local Option Sales Tax which commenced July 1, 2005 toward this obligation. The scheduled payments of principal and interest are as follows:

Year Ending December 31	Bonds Principal	Bonds Interest	Bonds Total
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
2014-2018	6,350,000	2,479,620	8,829,620
2019-2022	5,660,000	716,520	6,376,520
Net Debt Shown	$ 20,055,000	$ 7,148,134	$ 27,203,134

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
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
2014-2018	4,554,854	3,379,905	7,934,759
2019-2023	5,801,522	2,134,647	7,936,169
2024-2027	5,187,010	579,011	5,766,021
Total Net Debt Shown	19,271,972	10,298,309	29,570,281

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, 2008, 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
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
2014-2018	44,385	733,318	777,703	69,965	847,668	370,836	1,218,504
2019-2023	11,097	893,901	904,998	17,488	922,486	210,250	1,132,736
2024-2026	-	572,538	572,538	-	572,538	34,745	607,283
Net Debt Shown	$ 99,867	$ 2,801,339	$ 2,901,206	$ 157,418	$ 3,058,624	$ 1,118,402	$ 4,177,026

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 $208,031 for the year ended December 31, 2008. Future minimum rental payments are as follows:

December 31	
2009	113,670
2010	65,177
2011	26,074
2012	4,072
Total	$ 208,993

While the aforementioned information has been extracted from the County's audited 2008 financial statements the following information reflects changes in Long-term liability activity for the year ended December 31, 2009 (unaudited).

	Balance 12/31/2008	Additions	Reductions	Adjustments	Balance 12/31/2009
Governmental activities:					
Capital leases	$ 26,587,680	$ 1,533,091	$ (2,448,445)	$ -	$ 25,672,326
Original issue premiums	162,794	-	(6,853)	-	155,941
Contracts payable - Hospital	1,218,750	-	(101,250)	-	1,117,500
Contracts payable - IDA	60,455,000	25,050,000	(30,120,000)	-	55,385,000
GEFA Note payable	215,118	-	(22,202)	-	192,916
Compensated absences	629,987	-	(469,848)	-	160,139
Original issue premiums	435,671	-	(28,569)	-	407,102
City of Jefferson - Series A 2007 Bonds	40,595,000	-	-	-	40,595,000
Less Original Issue Discounts	(51,547)	-	1,830	-	(49,717)
City of Jefferson - Series B 2007 Bonds	7,985,000	-	-	-	7,985,000
Governmental activities long-term liabilities	$ 138,233,453	$ 26,583,091	$ (33,195,337)	$ -	$131,621,207
Business-type activities:					
GEFA Note Payable	$ 287,576	-	(61,859)	-	$ 225,717
Landfill closure/postclosure	946,200	-	(49,800)	-	896,400
Compensated Absences	17,322	-	(3,719)	-	13,603
Business-type activities long-term liabilities	$ 1,251,098	$ -	$ (115,378)	$ -	$ 1,135,720

Capital Leases

During FY09, the county entered into a lease purchase arrangement with ACCG Wachovia Bank for the lease purchase of various county vehicles and equipment in the amount of $1,533,091. This lease purchase arrangement was to finance the acquisition of 20 police interceptors, two ambulances for EMS, a van for the County Extension Office, a rescue vehicle for the Arcade Fire Department, the replacement of mowing equipment for the Jackson County Road Department, and various other vehicles in other departments. The debt service associated with this lease purchase of $1,533,091 will impact the FY10 budget $315,278 in the Debt Service 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 $277,494,000 in additional long-term obligations payable out of general property taxes (or general obligation bonds).

Computation of Legal Debt Margin

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

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Assessed value of property	$ 949,439	$ 1,260,305	$ 1,364,198	$ 1,465,071	$ 1,583,894	$ 1,653,826	$ 1,805,738	$ 2,053,350	$ 2,585,051	$ 2,774,940
Debt limit (10% of total assessed value)	94,944	126,031	136,420	146,507	158,389	165,383	180,574	205,335	258,505	277,494
Amount of Debt applicable to limit:										
General obligation bonds	-	-	-	-	-	-	-	-	-	-
Less: Resources restricted to paying principal	-	-	-	-	-	-	-	-	-	-
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 94,944	$ 126,031	$ 136,420	$ 146,507	$ 158,389	$ 165,383	$ 180,574	$ 205,335	$ 258,505	$ 277,494
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

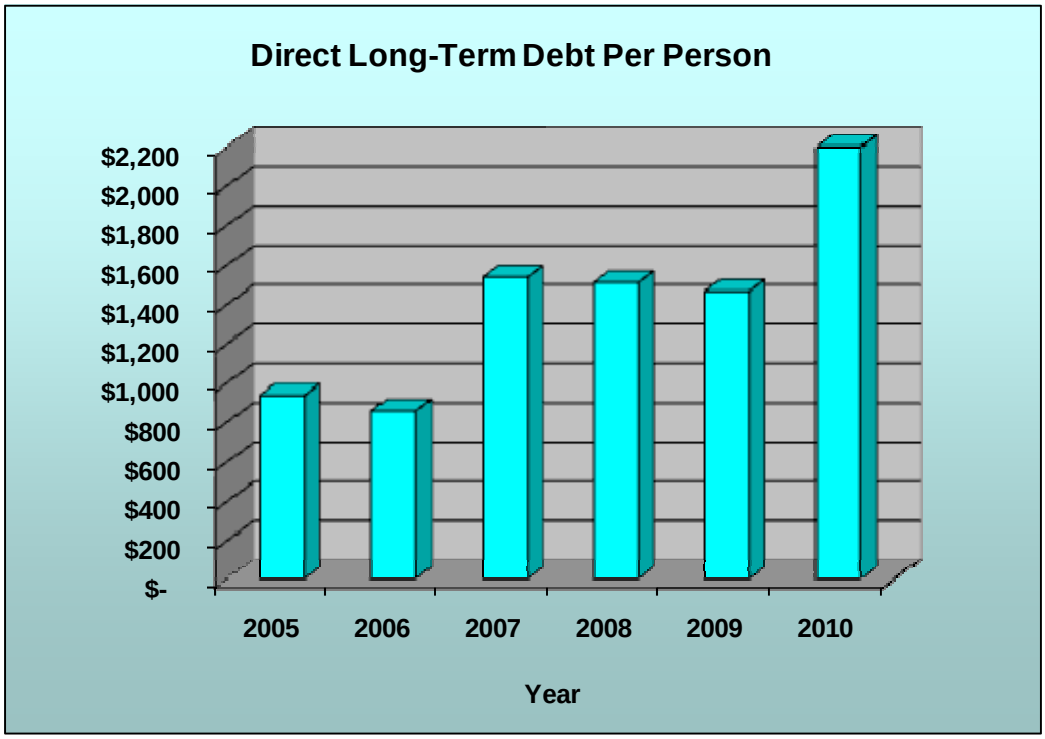
An analysis of the long-term debt per person in Jackson County reveals a significant decrease from FY01 to FY02. This is due to transferring the outstanding debt related to the Upper Oconee Basin Water Authority (UOBWA) bonds from the County's general long-term debt account group to the Jackson County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

Lastly, Jackson County entered into a contract with the Jackson County Industrial Development Authority to fund repayment of an issue of $45,000,000 economic development bonds with an interest rate of 4.435%. This issue was not in the form of a traditional public offering; rather, it was a private placement with the Bank of America Public and Institutional Financial Funding, LLC. The purpose of this issue was to provide funding to continue the development of certain parallel roads along the County's Interstate 85 (I-85) Corridor and other interior roads to further the County's economic development initiatives. Other projects include, but are not limited to, a county-wide transportation plan, I-85 Interchange Study, and sanitary sewer projects. These bonds mature April 01, 2028.

Currently, the direct long-term debt per person in Jackson County is approximately $2,242 per person based on an estimated population of 61,620. This figure is based on data before refunding and refinancing portions of the S2008 Economic Development Bonds.



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%.

On September 29, 2009 Moody's Investor Service has assigned an **A1** rating to Jackson County's $45 million Revenue Refunding Bonds (Jackson County Economic Development Projects), Series 2009 issued through the Jackson County Industrial Development Authority. The A1 rating applies to $111.4 million of General Obligation-backed post-refunding debt. The A1 rating continues to reflect the county's benefit from the local economy and stable financial operations characterized by satisfactory reserve levels, and an above average debt burden. Series 2009binds will refund Series 2008 bonds for an estimated net present value savings of 5.4% of refunded principal and will shorten the maturity by four years.

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 presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

STATISTICAL SECTION

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These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

JACKSON COUNTY, GEORGIA
NET ASSETS BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year				
	2004	**2005 (1)**	**2006**	**2007**	**2008**
GOVERNMENTAL ACTIVITIES					
Invested in capital assets, net of related debt	$ 30,819	$ 113,915	$ 122,574	$ 130,571	$ 125,119
Restricted:					
Capital outlay	-	1,276	4,859	7,687	8,761
Debt service	1,323	491	-	79	2,706
Drug enforcement	105	122	128	-	-
Emergency services	184	381	272	-	-
Fire districts	1,282	677	1,243	-	-
Jail	384	466	179	-	-
Health services	-	-	-	-	-
Public Safety	-	-	-	2,478	3,325
Planning and zoning	181	277	-	-	-
Senior center	281	256	-	-	-
County sales tax referendum projects	-	-	-	-	-
Unrestricted:	(598)	4,300	5,311	3,039	8,686
Total governmental activities net assets	$ 33,961	$ 122,161	$ 134,566	$ 143,854	$ 148,597
BUSINESS-TYPE ACTIVITIES					
Invested in capital assets, net of related debt	$ 680	$ 638	$ 652	$ 603	$ 786
Restricted	-	-	-	-	-
Unrestricted	(851)	(999)	(647)	(598)	(781)
Total business-type activities net assets	$ (171)	$ (361)	$ 5	$ 5	$ 5
PRIMARY GOVERNMENT					
Invested in capital assets, net of related debt	$ 31,499	$ 114,553	$ 123,226	$ 131,174	$ 125,905
Restricted	3,740	3,946	6,681	10,244	14,792
Unrestricted	(1,449)	3,301	4,664	2,441	7,905
Total primary government net assets	$ 33,790	$ 121,800	$ 134,571	$ 143,859	$ 148,602

Note: The County adopted GASB 34 in 2003. Data for years prior to this are not available.
(1) Retroactive infrastructure was added in 2005.
(2) Note: In 2007, all public safety restrictions were combined.

Table 1

JACKSON COUNTY, GEORGIA
CHANGES IN NET ASSETS
LAST TEN FISCAL YEARS
(accrual basis of accounting)(amounts expressed in thousands)

	2004	2005	2006	2007	2008
EXPENSES					
Governmental activities:					
General government	$ 4,773	$ 3,699	$ 4,215	$ 5,446	$ 5,517
Public safety	14,131	14,825	15,659	17,328	18,609
Court system	2,340	2,998	3,244	3,468	3,895
Public works	2,622	4,246	4,499	9,263	12,354
Health and welfare	866	875	993	926	962
Recreation and culture	1,060	1,195	1,150	1,339	1,530
Housing and development	1,337	1,705	1,484	1,511	1,475
Intergovernmental	6,034	3,826	4,513	-	-
Interest on long-term debt	1,371	2,072	1,911	2,921	5,060
Total governmental activities expenses	34,534	35,441	37,668	42,202	49,402
Business-type activities:					
Solid waste disposal facility	1,322	1,507	1,353	1,485	1,200
Mayfield treatment plant	29	26	24	21	18
Total business-type activities expenses	1,351	1,533	1,377	1,506	1,218
Total primary government expenses	$ 35,885	$ 36,974	$ 39,045	$ 43,708	$ 50,620
PROGRAM REVENUES					
Governmental activities:					
Charges for services:					
General government	$ 787	$ 759	$ 1,091	$ 1,271	$ 1,454
Public safety	2,037	2,373	2,147	2,423	2,890
Court system	1,767	2,008	356	1,999	1,801
Public works	4	32	57	-	-
Health and welfare	32	25	38	37	30
Recreation and culture	266	260	294	328	314
Housing and development	955	1,139	1,088	856	431
Total charges for services	5,848	6,596	5,071	6,914	6,920
Operating grants and contributions	1,825	2,708	1,953	1,915	2,337
Capital grants and contributions	4,337	3,713	6,907	3,364	2,661
Total governmental activities program revenue	12,010	13,017	13,931	12,193	11,918
Business-type activities:					
Charges for services:					
Solid waste disposal facility	706	945	1,056	926	833
Mayfield treatment plant	29	26	24	21	18
Total charges for services	735	971	1,080	947	851
Operating grants and contributions	-	-	37	280	-
Capital grants and contributions	-	-	-	-	-
Total business-type activities program revenue	735	971	1,117	1,227	851
Total primary government program revenues	$ 12,745	$ 13,988	$ 15,048	$ 13,420	$ 12,769
Net (expense)/revenue					
Governmental activities	$ (22,524)	$ (22,424)	$ (23,737)	$ (30,009)	$ (37,484)
Business-type activities	(616)	(562)	(260)	(279)	(367)
Total primary government net expense	$ (23,140)	$ (22,986)	$ (23,997)	$ (30,288)	$ (37,851)
GENERAL REVENUES AND OTHER CHANGES IN NET ASSETS					
Governmental activities:					
Taxes					
Property Taxes	$ 13,196	$ 14,103	$ 16,386	$ 18,071	$ 22,287
Sales Taxes	11,603	11,589	15,987	16,513	14,941
Insurance premium tax	1,086	1,160	1,215	1,278	1,309
Real estate and recording taxes	-	688	731	601	385
Other taxes	854	220	297	212	243
Total taxes	26,739	27,760	34,616	36,675	39,165
Unrestricted grants and contributions	775	823	915	934	1,001
Investment earnings	334	668	1,125	1,850	2,299
Gain on sale of capital assets	79	378	92	116	130
Transfers	(88)	(373)	(606)	(279)	(367)
Total governmental activities	27,839	29,256	36,142	39,296	42,228
Business-type activities:					
Investment earnings	-	-	-	-	-
Gain on sale of capital assets	-	-	19	-	-
Transfers	88	373	606	279	367
Total business-type activities	88	373	625	279	367
Total primary government	$ 27,927	$ 29,629	$ 36,767	$ 39,575	$ 42,595
CHANGE IN NET ASSETS					
Governmental activities	$ 5,315	$ 6,832	$ 12,405	$ 9,287	$ 4,744
Business-type activities	(528)	(189)	365	-	-
Total primary government	$ 4,787	$ 6,643	$ 12,770	$ 9,287	$ 4,744

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

Table 2

JACKSON COUNTY, GEORGIA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General fund										
Reserved										
Capital outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ 437	$ 959	$ 109	$ 558
Debt service	-	-	-	-	91	54	-	-	1,034	1,059
Prepaid items	223	321	397	416	570	753	806	724	991	1,064
Total reserved	223	321	397	416	661	807	1,243	1,683	2,134	2,681
Unreserved, designated for:										
Road projects	-	-	-	-	-	-	-	566	-	-
Capital asset purchases	-	-	-	1,410	-	-	-	-	-	-
Debt service	-	-	-	640	-	1,169	-	-	-	-
Unreserved, undesignated	4,602	6,745	3,900	5,584	2,253	2,664	4,507	6,133	6,254	6,197
Total unreserved	4,602	6,745	3,900	7,634	2,253	3,833	4,507	6,699	6,254	6,197
Total general fund	$ 4,825	$ 7,066	$ 4,297	$ 8,050	$ 2,914	$ 4,640	$ 5,750	$ 8,382	$ 8,388	$ 8,878
All other governmental funds										
Reserved:										
Capital outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,594	$ 4,860	$ 7,687	$ 64,431
Debt service	697	688	682	187	1	1,269	666	-	-	-
Prepaid items	-	4	126	88	303	303	136	166	223	96
Total reserved	697	692	808	275	304	1,572	8,396	5,026	7,910	64,527
Unreserved, designated for:										
Capital asset purchases	-	-	-	-	15,306	-	-	-	-	-
Debt retirement	-	-	-	-	25	-	-	-	-	-
Braselton/West Jackson Library	-	-	-	-	92	92	-	-	-	-
Unreserved, undesignated, reported in:										
Special revenue funds	1,663	1,061	1,189	1,635	1,969	2,212	2,158	2,081	2,538	3,633
Capital projects funds	(7)	114	634	1,438	3,629	12,386	1,276	3,511	80	-
Total unreserved	1,656	1,175	1,823	3,073	21,021	14,690	3,434	5,592	2,618	3,633
Total all other governmental funds	$ 2,353	$ 1,867	$ 2,631	$ 3,348	$ 21,325	$ 16,262	$ 11,830	$ 10,618	$ 10,528	$ 68,160
Total reserved	$ 920	$ 1,013	$ 1,205	$ 691	$ 965	$ 2,379	$ 9,639	$ 6,709	$ 10,044	$ 67,208
Total unreserved	$ 6,258	$ 7,920	$ 5,723	$ 10,707	$ 23,274	$ 18,523	$ 7,941	$ 12,291	$ 8,872	$ 9,830
Total all funds	$ 7,178	$ 8,933	$ 6,928	$ 11,398	$ 24,239	$ 20,902	$ 17,580	$ 19,000	$ 18,916	$ 77,038

Table 3

JACKSON COUNTY, GEORGIA
CHANGES IN FUNDS BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(amounts expressed in thousands)

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
REVENUES										
Taxes (see table 5)	$ 14,616	$ 17,201	$ 14,926	$ 22,661	$ 23,938	$ 26,447	$ 27,858	$ 34,659	$ 36,603	$ 38,546
Licenses and permits	369	431	437	772	682	962	1,124	977	803	405
Fines and forfeitures	719	678	920	795	735	982	666	734	1,532	1,288
Charges for services	2,343	2,519	2,773	2,739	3,770	3,612	3,961	4,309	4,544	5,077
Investment earnings	430	447	458	773	429	334	667	1,125	1,850	2,299
Intergovernmental	2,597	3,986	3,371	2,734	3,717	3,459	4,558	4,089	3,646	4,143
Miscellaneous	64	228	962	1,254	56	31	119	693	169	202
Total revenues	21,138	25,490	23,847	31,728	33,327	35,827	38,953	46,586	49,147	51,960
EXPENDITURES										
General government	1,761	2,055	2,140	2,747	3,069	4,659	3,474	3,992	5,112	5,095
Public safety	6,092	6,961	7,939	9,464	11,220	13,189	13,993	14,772	16,187	16,923
Court system	1,178	1,414	1,493	1,600	1,806	2,134	2,436	2,651	2,932	3,253
Public works	2,473	1,965	2,365	3,920	2,359	1,770	2,282	2,325	2,042	2,355
Health and welfare	446	460	561	639	736	787	798	801	877	902
Recreation and culture	400	523	1,298	799	834	990	1,003	1,080	1,212	1,254
Housing and development	428	553	661	1,598	1,267	1,124	1,705	1,466	1,496	1,431
Intergovernmental	3,080	3,690	4,573	4,762	6,471	6,039	3,924	4,545	12,675	6,167
Capital Outlay	1,790	8,650	3,131	4,562	13,799	25,041	12,687	9,890	11,793	36,122
Principal on long-term debt	751	1,009	1,194	1,575	5,145	1,249	1,728	2,370	3,306	2,993
Interest and issuance costs on long-term debt	218	198	900	285	242	1,261	1,930	2,076	2,698	5,053
Other debt service payments	-	-	-	-	-	-	-	-	-	-
Total expenditures	18,617	27,478	26,255	31,951	46,948	58,243	45,960	45,968	60,330	81,548
Excess of revenues over (under) expenditures	2,521	(1,988)	(2,408)	(223)	(13,621)	(22,416)	(7,007)	618	(11,183)	(29,588)
OTHER FINANCING SOURCES (USES)										
Proceeds from borrowing	589	1,425	569	5,464	27,683	19,739	2,167	1,234	49,005	47,503
Debt premiums and discounts	-	-	-	-	(1,033)	(421)	-	-	(54)	-
Sale of capital assets	44	2,401	29	15	243	86	1,891	174	179	2,821
Transfers in	737	683	649	629	6,949	6,275	2,757	3,533	5,262	6,864
Transfers out	(973)	(1,026)	(843)	(1,415)	(7,380)	(6,600)	(3,130)	(4,139)	(5,541)	(7,232)
Total other financing sources (uses)	397	3,483	404	4,693	26,462	19,079	3,685	802	48,851	49,956
Net change in fund balances	$ 2,918	$ 1,495	$ (2,004)	$ 4,470	$ 12,841	$ (3,337)	$ (3,322)	$ 1,420	$ 37,668	$ 20,368
Debt service as a percentage of noncapital expenditures	5.76%	6.41%	9.06%	6.79%	16.25%	7.56%	10.99%	12.32%	12.37%	17.71%

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.

Table 4

JACKSON COUNTY, GEORGIA
GENERAL FUND HISTORY
Statement of Revenues, Expenditures, and Changes in Fund Balances
Fiscal Years Ended December 31, 2008

	2004	2005	2006	2007	2008
REVENUES					
Taxes	$18,275,964	$ 20,282,026	$ 23,530,410	$ 24,925,356	$ 27,611,602
Licenses and permits	27,271	54,094	34,987	26,579	31,715
Fines and forfeitures	810,371	480,873	570,186	1,252,838	1,054,044
Charges for services	1,899,243	1,916,917	2,249,642	2,421,572	2,449,468
Interest income	140,615	196,769	473,727	660,574	460,270
Intergovernmental	2,558,932	2,793,492	2,627,741	2,534,414	2,891,932
Other	10,219	178	75,217	62,439	85,259
Upper Oconee Basin Water Authority Rebate	-	-	-	-	-
TOTAL REVENUES	$23,722,615	$ 25,724,349	$ 29,561,910	$ 31,883,772	$ 34,584,289
EXPENDITURES					
Current					
General government	$ 3,636,462	$ 3,468,243	$ 3,986,757	$ 5,105,664	$ 5,092,003
Public safety	9,097,436	9,948,178	10,391,540	11,211,710	11,376,969
Court system	2,117,987	2,415,415	2,627,551	2,899,977	3,230,681
Public works	1,770,345	1,814,432	2,149,023	1,879,416	2,147,621
Health and welfare	351,835	343,902	341,011	357,424	406,030
Recreation and culture	75,000	75,000	75,000	77,500	78,139
Housing and development	326,970	664,657	360,953	511,282	579,876
Intergovernmental	20,161	-	-	-	1,747,334
Capital Outlay	1,564,375	4,096,453	818,535	952,839	5,518,452
Debt Service					
Principal	881,190	1,441,643	2,117,503	2,855,093	2,504,478
Interest	1,142,372	1,292,058	1,278,776	1,931,681	3,809,579
Landfill closure/postclosure care	-	-	-	-	-
TOTAL EXPENDITURES	$20,984,133	$ 25,559,981	$ 24,146,649	$ 27,782,586	$ 36,491,162
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ 2,738,482	$ 164,368	$ 5,415,261	$ 4,101,186	$ (1,906,873)
OTHER FINANCING SOURCES (USES)					
Proceeds from borrowings	569,093	2,166,760	557,000	1,000,000	2,418,021
Proceeds from sale of fixed assets	85,479	1,869,342	12,004	22,752	2,758,620
Transfers in	2,325,199	19,984	393,500	22,000	2,226,452
Transfers out	(3,992,487)	(3,109,788)	(3,745,899)	(5,141,120)	(5,005,162)
Transfers to component units	-	-	-	-	-
Transfers from component units	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,012,716)	946,298	(2,783,395)	(4,096,368)	2,397,931
EXCESS OF REVENUES AND OTHER FINANCING OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	1,725,766	1,110,666	2,631,866	4,818	491,058
FUND BALANCES, JANUARY 1	2,914,131	4,639,897	5,750,263	8,382,129	8,386,947
Cumulative effect of change in accounting principle	-	-	-	-	-
Prior Period Adjustments	-	-	-	-	-
FUND BALANCES, DECEMBER 31	$ 4,639,897	$ 5,750,563	$ 8,382,129	$ 8,386,947	$ 8,878,005

The accompanying notes are an integral part of this statement.

Table 4A

JACKSON COUNTY, GEORGIA
GENERAL FUND BUDGET (unaudited)
Fiscal Year Ended December 31, 2009

REVENUES	
Taxes	$31,069,385
Licenses and permits	103,000
Fines and forfeitures	984,000
Charges for services	1,168,200
Interest & other Income	515,000
Intergovernmental	1,760,452
TOTAL REVENUES	35,600,037
EXPENDITURES	
Current	
General government	5,973,406
Public Safety	13,407,019
Court System	3,387,362
Public Works	2,602,299
Health and Welfare	298,472
Recreation and Culture	100,000
Housing and Development	211,133
TOTAL EXPENDITURES	25,979,691
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITUR	9,620,346
OTHER FINANCING SOURCES (USES)	
Transfers in	142,640
Transfers out	(11,682,963)
Proceeds from borrowing	0
	0
TOTAL OTHER FINANCING SOURCES (USES)	(11,540,323)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(1,919,977)
Appropriation of Prior Years' Surplus	1,919,977
FUND BALANCE, December 31, 2008	8,878,005
FUND BALANCES, December 31, 2009	$6,958,028

Table 4B

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
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
2007	17,999	16,513	1,278	601	212	36,603
2008	21,667	14,941	1,309	386	243	38,546

Table 5

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
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%
2007	$ 1,217,908	$ 376,972	$ 301,949	$ 71,365	447,231	148,390	14,776	6,460	282,283	162,008	2,140,760	9.042	$ 5,351,900	40.00%
2008	$ 1,320,570	$ 379,620	$ 358,937	$ 69,948	$ 462,739	$ 161,442	$ 13,819	$ 7,865	$ 195,969	$ 171,466	2,407,505	8.959	$ 6,018,763	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 fu

Table 6

JACKSON COUNTY, GEORGIA
ASSESSED VALUATION BY PROPERTY TYPE

PROPERTY TYPE	2008	2007	2006	2005	2004	2003	2002	2001
Residential	$ 1,323,104,559	1,220,448,259	$ 959,266,666	$ 811,485,341	$ 689,735,427	$ 614,588,222	$ 551,699,589	$ 499,658,703
Residential Transitional	-	-	-	-	-	-	-	-
Historic	203,660	203,660	204,187	-	-	-	-	-
Agricultural	209,438,215	213,634,888	158,937,162	162,898,237	161,735,657	159,183,494	158,003,723	151,126,676
Preferential	580,304	580,303	502,740	669,118	964,606	1,974,892	2,943,265	5,634,774
Conservation Use	169,625,853	162,781,951	122,366,218	121,039,383	119,933,418	116,014,476	115,519,432	117,682,923
Environmental	-	-	-	-	-	-	-	-
Commercial	289,325,675	278,110,066	239,080,144	168,082,448	140,181,354	130,839,415	128,706,348	116,985,637
Industrial	536,560,495	473,166,473	369,511,616	339,124,367	330,848,580	326,253,894	329,155,631	258,462,079
Utility	69,947,929	71,364,766	53,826,355	50,166,549	50,782,535	94,466,777	46,727,901	92,732,441
Motor Vehicle	161,441,830	148,390,370	129,346,320	129,595,689	138,646,580	116,424,700	111,673,260	105,701,460
Mobile Home	13,818,918	14,775,983	19,258,511	22,025,410	18,519,782	19,724,155	18,078,682	13,896,956
Timber 100%	349,346	365,584	606,050	265,928	805,483	1,636,294	271,279	1,054,483
Heavy Equipment	542,517	1,228,580	443,529	385,609	1,672,712	2,788,087	2,295,506	-
Gross Digest	$ 2,774,939,301	2,585,050,883	$ 2,053,349,498	$ 1,805,738,079	$ 1,653,826,134	$ 1,583,894,406	$ 1,465,074,616	$ 1,362,936,132
Bond Exemptions	-	-	-	-	-	-	-	-
Net Bond Digest	$ 2,774,939,301	2,585,050,883	$ 2,053,349,498	$ 1,805,738,079	$ 1,653,826,134	$ 1,583,894,406	$ 1,465,074,616	$ 1,362,936,132
M & O Exemptions	367,434,554	348,804,934	231,547,714	217,854,756	198,093,713	192,208,071	190,197,376	214,942,437
Net M & O Digest	$ 2,407,504,747	2,236,245,949	$ 1,821,801,784	$ 1,587,883,323	$ 1,455,732,421	$ 1,391,686,335	$ 1,274,877,240	$ 1,147,993,695
Total real & personal	$ 2,350,517,764	2,350,519,764	$ 1,849,868,733	$ 1,603,298,894	$ 1,443,399,042	$ 1,348,854,393	$ 1,286,027,988	$ 1,149,550,792

Table 6A

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	***1999***	***2000***	***2001***	***2002***	***2003***	***2004***	***2005***	***2006***	***2007***	***2008***
Fiscal Year	***2000***	***2001***	***2002***	***2003***	***2004***	***2005***	***2006***	***2007***	***2008***	***2009***
County - Incorporated	9.000	3.640	9.780	9.760	9.740	9.770	10.280	9.770	9.590	9.490
County - Unincorporated (1)	7.580	2.570	8.720	8.750	8.730	8.690	9.190	8.730	8.730	8.610
School Operations	18.380	14.890	15.500	17.500	18.500	18.500	18.400	18.900	18.900	18.900
School Debt Service	1.000	0.780	0.780	1.000	1.000	1.000	3.700	3.350	3.100	3.100
State of Georgia	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
Total Incorporated	9.250	3.890	10.030	10.010	9.990	10.020	10.530	10.020	9.840	9.740
Total Unincorporated	27.210	18.490	25.250	27.500	28.480	28.440	31.540	31.230	30.980	30.860
Fire Districts										
Arcade	1.750	1.390	1.380	1.380	1.380	1.380	1.380	1.370	1.160	1.160
East Jackson	1.900	1.550	1.550	1.550	1.510	1.510	1.510	1.510	1.600	1.600
Harrisburg	1.000	0.740	1.480	1.490	1.760	1.760	1.760	1.760	1.400	1.470
Jackson Trail	1.500	1.370	1.370	1.210	1.140	1.140	1.090	1.070	0.950	0.950
Maysville	1.330	1.070	1.070	1.100	1.100	1.100	1.100	1.100	0.980	1.100
Nicholson	1.000	0.770	0.770	0.770	0.780	0.780	0.770	0.770	0.710	0.710
North Jackson	0.750	0.640	0.640	1.000	0.850	0.850	0.850	0.840	0.730	0.730
Plainview	1.000	0.840	1.700	1.700	1.700	1.700	1.700	1.660	1.660	1.500
South Jackson	1.500	1.130	1.130	1.430	1.420	1.750	1.730	1.730	1.500	1.500
West Jackson	1.750	1.610	1.600	1.570	1.570	1.570	1.720	1.690	1.690	1.670
Municipalities(including school)*										
Commerce *	17.650	15.660	16.300	17.410	18.040	17.740	19.414	19.410	18.810	19.250
Jefferson *	21.250	18.760	17.940	20.520	20.740	22.540	23.790	23.790	23.030	22.940
Maysville	1.500	1.300	3.000	4.510	n/a	4.850	4.216	3.190	2.728	1.764
Pendergrass	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	3.000

Source: Georgia Department of Revenue

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 districts that are within the city limits of municipalities that do not levy a city tax are considered with the unincorporated areas in computing the

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

Maximum rates:

Total Incorporated	30.500	22.650	27.970	30.530	30.730	32.560	34.320	33.810	32.870	32.680
Total Unincorporated	29.110	20.100	26.950	29.200	30.240	30.200	33.300	32.990	32.670	32.530

Table 7

JACKSON COUNTY, GEORGIA
PRINCIPAL PROPERTY TAXPAYERS
December 31, 2008
(amounts expressed in thousands)

		2008			1999		
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	$ 63,962	1	2.66%	$ -		0.00%
Toyota Industries	Automotive air conditioner compressor manufacturer	21,539	2	0.89%	16,563	2	2.09%
Duke Realty Limited Partnership	Real estate investors	20,630	3	0.86%	-		0.00%
Huber Engineered Woods	Building Materials	17,980	4	0.75%	14,120	3	1.78%
Haverty's Furniture Co, Inc.	Furniture distributor	22,263	5	0.92%	-		0.00%
Kubota Industrial Equip Corp	Tractor Equip Mfg	18,551	6	0.77%	-		0.00%
Louisana Pacific Corporation	Building Materials	10,096	7	0.42%	7,053	7	0.89%
Nicolon Corporation	Plastic Mfg.	18,284	8	0.76%	13,081	5	1.65%
Stone Mountain Industrial Park Inc.	Real estate investors	8,767	9	0.36%	-		0.00%
Gruma Corporation	Food Product Mfg.	9,420	10	0.39%	-		0.00%
Mitsubishi	Poultry Processing				17,008	1	2.15%
Caterpillar	Electronics manufacturer				13,457	4	1.70%
Mission Foods	Plastics manufacturer				9,175	6	1.16%
Wayne Farms	Tractor parts manufacturer				5,598	8	0.71%
Georgia Freezer	Food products				4,805	9	0.61%
Tanger Properties, L.P.	Toyota distributor				3,813	10	0.48%
Totals		$ 211,492		8.78%	$ 104,673		13.21%

Source: Jackson County Tax Commissioner

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

Table 8

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	$ 4,610	$ (18)	$ 244	$ 4,836	$ 1,204	26.12%	$ 3,627	$ 4,831	99.90%	$ 5
2002	2001	12/20/01	10,257	400	357	11,014	9,095	88.67%	1,915	11,010	99.96%	4
2003	2002	01/20/03	12,059	659	340	13,058	3,946	32.72%	9,097	13,043	99.89%	15
2004	2003	12/30/03	13,383	289	327	13,999	11,716	87.54%	2,240	13,956	99.69%	43
2005	2004	12/20/04	13,893	850	357	15,100	13,157	94.70%	1,903	15,060	99.74%	40
2006	2005	12/31/05	16,021	996	376	17,393	12,641	78.90%	4,687	17,328	99.63%	65
2007	2006	12/20/06	18,002	843	450	19,295	16,132	89.61%	3,073	19,205	99.53%	90
2008	2007	12/20/07	21,845	842	497	23,184	18,616	85.22%	3,851	22,467	96.91%	717
2009	2008	12/20/08	$ 23,359	$ (77)	$ 94	$ 23,376	$ 19,728	84.46%	$ -	$ 19,728	84.39%	$ 3,648

Note: Information for 1997-1999 is not available.
Taxes levied during the calendar year 2007 are recorded as revenues in the financial statements in 2008 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.

Table 9

JACKSON COUNTY, GEORGIA
LOCAL OPTION SALES TAX COLLECTIONS
LAST TEN FISCAL YEARS

Month	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
January	$ 269,744	$ 278,213	$ 296,042	$ 342,992	$ 306,835	$ 367,617	$ 354,287	$ 511,504	$ 471,384	$ 428,140
February	251,177	324,274	281,243	283,735	276,885	292,192	375,207	497,456	432,693	474,993
March	290,227	326,778	333,035	264,816	298,292	358,479	423,899	510,665	492,622	504,223
April	449,210	342,667	313,842	266,853	274,592	348,321	425,224	522,497	572,104	465,876
May	321,098	298,074	331,379	294,851	333,735	402,036	416,842	473,097	506,113	575,834
June	346,568	356,954	301,844	336,325	288,191	359,817	426,991	558,450	470,511	488,923
July	210,355	373,111	319,443	311,830	316,143	382,045	433,237	552,436	585,458	473,075
August	315,234	396,320	320,799	288,571	318,934	389,516	512,539	552,970	592,816	469,737
September	338,432	399,519	359,438	328,845	359,290	444,568	482,838	681,687	566,647	530,739
October	319,365	378,990	330,964	323,051	336,383	351,255	430,946	370,377	539,572	477,119
November	346,288	348,412	323,943	300,396	324,011	388,904	422,601	443,552	495,908	356,471
December	355,352	337,979	304,892	287,876	292,802	410,040	473,008	512,432	522,912	512,092
	$ 3,813,050	$ 4,161,291	$ 3,816,864	$ 3,630,141	$ 3,726,093	$ 4,494,790	$ 5,177,619	$ 6,187,123	$ 6,248,741	$5,757,224

Table 9A

JACKSON COUNTY, GEORGIA
SPECIAL PURPOSE LOCAL OPTION SALES TAX COLLECTIONS
1994-2008

The following table shows the monthly collections received by the County from the Special Purpose Local Option Sales Tax authorized in March, 1994:

Month	1994	1995	1996	1997	1998	1999	2000
January	$ -	$ 285,965	$ 294,087	$ 272,230	$ 335,659	$ 406,386	$ 14,589
February	-	220,903	307,758	318,404	343,068	367,857	12,305
March	-	266,461	311,759	319,729	327,747	433,597	30,165
April	-	243,682	365,945	327,880	366,748	674,670	-
May	-	232,292	346,008	289,702	472,322	476,148	-
June	-	264,465	439,796	368,595	340,785	502,266	-
July	195,100	237,070	317,791	262,968	415,663	86,991	-
August	211,642	237,534	315,319	304,957	383,810	37,862	-
September	208,297	239,072	315,638	350,364	408,197	59,198	-
October	273,636	239,073	337,768	338,723	414,138	41,397	-
November	213,339	279,331	312,787	376,726	442,220	50,379	-
December	299,247	300,674	347,221	354,383	454,981	29,761	-
	$ 1,401,261	$ 3,046,522	$ 4,011,877	$ 3,884,661	$ 4,705,338	$ 3,166,512	$ 57,059

The following table shows the monthly collections received by the County from the Special Purpose Local Option Sales Tax authorized in April, 2000 and the tax authorized in July 2005:

Month	2000	2001	2002	2003	2004	2005	2006	2007	2008
January	$ -	$ 435,814	$ 492,109	$ 492,151	$ 581,786	$ 567,584	$ 814,780	$ 754,505	$ 680,813
February	-	417,572	417,901	439,989	459,516	590,399	705,608	684,497	760,725
March	-	487,018	445,584	471,433	579,792	658,343	804,568	802,818	804,773
April	403,990	460,385	477,526	436,976	552,236	220,938	829,779	910,071	745,565
May	411,426	492,113	540,259	526,461	638,642	157,154	756,055	959,339	921,427
June	500,479	444,013	503,256	457,159	564,520	127,236	891,761	753,945	740,155
July	539,707	465,600	496,943	498,277	604,846	579,279	882,354	945,125	801,601
August	570,056	472,174	466,050	521,968	614,155	703,770	886,534	946,491	752,612
September	565,756	531,568	504,458	562,933	698,201	723,480	1,083,767	906,503	848,580
October	532,980	486,345	530,923	535,391	565,823	675,637	611,529	863,130	752,948
November	509,063	482,573	477,840	514,661	616,176	662,114	709,257	801,192	567,773
December	507,347	454,382	453,230	470,610	632,338	745,666	823,286	836,541	806,873
	$ 4,540,804	$ 5,629,558	$ 5,806,079	$ 5,928,009	$ 7,108,031	$ 6,411,600	$ 9,799,278	$ 10,164,158	$ 9,183,845

Table 9B

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)
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	2.90%	846
2007	26,245	231	49,900	16,145	346	-	92,867	5.98%	1,567
2008	$ 26,588	$ 215	$ 49,799	$ 60,455	$ 288	$ -	$ 137,345	9.15%	$ 2,242

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. (amounts not expressed in thousands)

(2) The contract payable of $24,982 for the Upper Oconee Basin Water Authority was moved to the Jackson County Water & Sewerage Authority component unit in 2002 since the source for repayment is water sales made by that entity.

Table 10

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)
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	0.08%	24
2007	-	535	535	956	15	971	1,506	0.10%	27
2008	$ -	$ 630	$ 630	$ 946	$ 17	$ 963	$ 1,593	0.11%	$ 26

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.
(2) Landfill closure/postclosure costs were moved from the General fund to the Solid Waste Enterprise fund in 2004.

Table 10A

JACKSON COUNTY, GEORGIA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
GENERAL OBLIGATION DEBT
December 31, 2008

Jurisdiction	*Debt Outstanding*	*Percentage Applicable to Government*	*Amount Applicable to Government*
Direct General Obligation Bonds	$ 0		$ 0
Direct Debt			
GEFA Loans	215,119	100.00%	215,119
Total Direct	215,119		215,119
Intergovernmental Contracts Obligation			
Banks-Jackson-Commerce Hospital Authority	1,625,000	75.00%	1,218,750
Jackson County Industrial Development Authority	15,455,000	100.00%	15,455,000
Jackson County Airport Authority	2,145,000	100.00%	2,145,000
City of Jefferson Public Building Authority	40,595,000	100.00%	40,595,000
City of Jefferson Public Building Authority	7,985,000	100.00%	7,985,000
Jackson County Industrial Development Authority	45,000,000		45,000,000
Total Intergovernmental Contracts Obligation	112,805,000		112,398,750
Capital Leases			
Capital Lease - Courthouse	23,390,000	100.00%	23,390,000
Capital Leases - Other	3,197,683	100.00%	3,197,683
Total Capital Leases	26,587,683		26,587,683
Guaranteed Revenue Debt			
Upper Oconee Basin Water Authority	46,416,118	41.52%	19,271,972
Jackson County Water and Sewer Authority	23,113,624	100.00%	23,113,624
Total Guaranteed Revenue Debt	69,529,742		42,385,596
Overlapping General Obligation Debt:			
Jackson County School System	80,397,955	100.00%	80,397,955
City of Commerce Board of Education	10,203,600	100.00%	10,203,600
City of Jefferson Board of Education	23,610,000	100.00%	23,610,000
City of Arcade	1,461,623	100.00%	1,461,623
City of Braselton	7,394,584	22.48%	1,662,302
City of Commerce	3,660,292	100.00%	3,660,292
City of Hoschton	5,641,694	100.00%	5,641,694
City of Jefferson	26,554,549	100.00%	26,554,549
City of Maysville	1,457,381	54.45%	793,544
City of Nicholson	162,394	100.00%	162,394
City of Pendergrass	101,600	100.00%	101,600
Total Overlapping General Obligation Debt	160,645,672		154,249,553
Total	$ 343,195,533		$ 335,836,702

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.

Debt and Assessed Value per Capita[1]

Direct General Obligation (G.O.) debt per capita		$ -
Direct and Contractual G.O. debt per capita	2	$ 1,827.55
Direct debt, Contractual Debt, Notes, and Leases per capita	3	$ 2,259.03
Direct and Contractual Debt, Notes, Leases, and Overlapping Debt per capita	4	$ 5,450.12
Fair Market Value of Taxable Property per capita	5	$ 112,583.00
Grossed Assessed value of property before exemptions		$ 2,774,939,301
Estimated Fair Market Value of Taxable Property		$ 6,937,348,253
Population, estimated by US Census Bureau at July 1, 2007		61,620

1 Based on estimated population for the County for 2008 as shown above.

2 Contractual debt represents long term Intergovernmental Contract obligations of Jackson County.

3 Includes all G.O. Debt, contract obligations, leases and short-term notes secured by ad valorem taxes and general revenues of Jackson County.

4 Includes all G.O. Debt, contract obligations, leases and short-term notes secured by ad valorem taxes and general revenues of Jackson County and overlapping direct general obligation debt.

5 Based on 2008 gross assessed valuation before exemptions and estimated fair market value of taxable property in the County shown above.

Table 12

JACKSON COUNTY, GEORGIA
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

	Fiscal Year									
	1999	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**
Assessed value of property	$ 949,439	$ 1,260,305	$ 1,364,198	$ 1,465,071	$ 1,583,894	$ 1,653,826	$ 1,805,738	$ 2,053,350	$ 2,585,051	$ 2,774,940
Debt limit (10% of total assessed value)	94,944	126,031	136,420	146,507	158,389	165,383	180,574	205,335	258,505	277,494
Amount of Debt applicable to limit:										
General obligation bonds	-	-	-	-	-	-	-	-	-	-
Less: Resources restricted to paying principal	-	-	-	-	-	-	-	-	-	-
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 94,944	$ 126,031	$ 136,420	$ 146,507	$ 158,389	$ 165,383	$ 180,574	$ 205,335	$ 258,505	$ 277,494
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%

Table 13

JACKSON COUNTY, GEORGIA
DEMOGRAPHIC AND ECONOMIC STATISTICS
HITORICAL DATA SINCE 1998

Fiscal Year	Population (1)	Personal Income (2)	Per Capita Personal Income (3)	School Enrollment (4)	Unemployment Rate (6)
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	1,626,654	29,163	6,600	3.9%
2007	59,254	1,553,961	30,166	7,125	3.9%
2008	61,260	$ 1,501,268	$ 27,029	7,206	7.4%

Data sources:

(1) US Bureau of the Census

(2) Amount expressed in thousands

(3) 2009 Georgia County Guide, The University of Georgia Center for Agribusiness and Economic Development
Previous two years based on incremental estimates thus accounting for higher figures than 2008 suggests.

(4) School District; Information for years prior to 2003 is not available.

(5) State Department of Labor, December 29th release

Table 15

JACKSON COUNTY, GEORGIA
PRINCIPAL EMPLOYERS
2008 Vs. 1998

		2008			1998		
Employer	**Type of Business**	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
Wayne Farms, LLC	Processed Chicken	1,400	1	7.53%	1,400	1	10.06%
Jackson County Board of Education	School System	1,000	2	5.38%	600	3	4.31%
Kubota Industrial Equipment Corp	Manufacturer	539	3	2.90%			n/a
Baker & Taylor Books	Book Distributor	515	4	2.77%	375	4	2.69%
Jackson County Government	Government	513	5	2.76%			n/a
Mission Foods	Food Service	478	6	2.57%			n/a
Jackson EMC	Service	475	7	2.56%	345	5	2.48%
Chateau Elan	Winery & Resort	440	8	2.37%	650	2	4.67%
BJC Medical	Hospital	429	9	2.31%	310	7	2.23%
Haverty's Furniture	Furniture Distributor	395	10	2.13%			n/a
Caterpiller	Manufacturer	302	11	1.63%	300	8	2.16%
Jefferson City Board of Education	School System	300	12	1.61%	250	9	1.80%
Toyota Automotive Compressors	Manufacturer	275	13	1.48%	220	10	1.58%
All other employers		11,520		62.00%	9,467		68.02%
Total		18,581		100.00%	13,917		100.00%

Source: Jackson County Area Chamber of Commerce and Georgia Department of Labor
The 2009 Georgia County Guide , published by the Carl Vinson Institute of Government at the University of Georgia

Table 16

JACKSON COUNTY, GEORGIA
FULL-TIME EQUIVALENT
COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

Function	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General government	-	-	-	-	44	45	48	51	53	60
Public safety										
Sheriff										
Officers	-	-	-	-	48	48	67	66	69	87
Civilians	-	-	-	-	64	64	73	74	74	48
Emergency	-	-	-	-	45	45	49	45	44	87
Court system	-	-	-	-	29	29	29	35	35	44
Public works	-	-	-	-	40	40	42	43	46	27
Health and welfare	-	-	-	-	5	5	7	6	-	1
Senior Center	-	-	-	-	10	10	11	11	11	11
Transport	-	-	-	-	2	2	-	-	2	2
Recreation and culture	-	-	-	-	7	7	8	8	8	8
Housing and development	-	-	-	-	-	-	-	-	-	23
Solid Waste	-	-	-	-	-	-	-	4	4	4
Total	-	-	-	-	294	295	334	343	346	402

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.
Housing and Development was included in public works in previous years.

Table 17

JACKSON COUNTY, GEORGIA
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Function										
Sheriff										
Citations Issued	n/a	n/a	n/a	n/a	2,052	2,071	2,184	3,049	5,154	5,200 *
Fire										
Number of calls answered	1,636	1,757	2,182	1,700	1,947	2,206	2,718	2,670	2,152	3,000 *
Highways and streets										
Street resurfacing (miles)	n/a	n/a	n/a	n/a	n/a	34	18	25	25	21 *
Sanitation										
Refuse collected (tons/day)	n/a	n/a	n/a	n/a	53	53	74	81	91	60 *
Culture and recreation										
Athletic field permits issued	n/a	n/a	11	9	25	24	23	35	30	30 *

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

* estimate

Table 18

JACKSON COUNTY, GEORGIA
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

Function	2006	2007	2008
General government			
Undeveloped Land	13 parcels, 442.174 acres	11 parcels, 255.98 acres	11 parcels, 255.98 acres
Buildings (1)	2	4	4
Vehicles	31	36	28
Small Equipment	31	57	57
Public safety			
Undeveloped Land	2	1	1
Buildings (2)	29	33	33
Vehicles			
Fire/Pumper Trucks	39	40	45
Other Fire Dept. Vehicles	9	9	15
Ambulance/Rescue	16	10	15
Sheriffs Vehicles	74	88	104
JCCI Vehicles	9	22	20
Other Public Safety Vehicles	9	7	15
Small Equipment	125	140	114
Other Public Safety Assets	36	37	38
Court system			
Buildings (3)	2	2	2
Vehicles	5	4	4
Small Equipment	15	18	21
Public works			
Buildings	10	9	9
Vehicles			
Road Department	45	43	50
Building Inspector	11	10	10
Other	13	8	6
Small Equipment	3	2	4
Heavy Equipment	60	77	97
Roads			
Miles paved during year	22	5	18
Miles Resurfaced during year	9.6	25.0	2.7
Total Miles Paved Roads	530	530	532
Total Miles Unpaved Roads	134	140	140
Health and welfare			
Undeveloped Land	1 parcel, 1.06 acres	1 parcel, 1.08 acres	1 parcel, 1.08 acres
Buildings	6	6	6
Vehicles	7	6	6
Small Equipment	3	3	3
Recreation and culture			
Undeveloped Land	6 parcels, 101.12 acres	2 parcels, 33.52 acres	2 parcels, 33.52 acres
Buildings (4)	7	5	5
Vehicles	12	11	14
Equipment	22	26	29
Housing and development			
Buildings	1	1	1
Vehicles	4	4	2

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 cap
(3) Major Buildings include historic courthouse and new courthouse
(4) Major buildings include structures at County Recreation Complex
Note: Some land figures in 2007 have changed from 2006 due to better asset controls

Table 19

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.

COUNTY OF JACKSON

SUMMARY OF GENERAL FUND BUDGET

Fiscal Year: January 1, 2010 - December 31, 2010

	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
REVENUE							
PROPERTY TAXES	$ 16,064,385	$ 17,645,566	$ 19,916,982	$ 20,844,909	$ 22,043,048	$ 1,198,139	5.75%
SALES TAX	6,187,123	6,348,741	5,757,224	6,297,000	5,200,000	(1,097,000)	-17.42%
OTHER TAXES	2,204,977	2,100,736	1,905,917	2,020,447	2,036,447	16,000	0.79%
LICENSES & PERMITS	183,524	112,716	130,377	103,000	122,500	19,500	18.93%
INTERGOVERNMENTAL REVENUES	2,627,741	2,626,019	2,974,214	2,710,859	2,000,452	(710,407)	-26.21%
CHARGES FOR SERVICES	1,083,367	1,142,690	2,363,971	2,124,822	2,411,143	286,321	13.48%
FINES & FORFEITURES	570,146	1,161,032	971,720	984,000	984,000	-	0.00%
OTHER REVENUES	652,508	765,606	581,640	515,000	260,822	(254,178)	-49.35%
TOTAL REVENUES	**$ 29,573,772**	**$ 31,903,107**	**$ 34,602,045**	**$ 35,600,037**	**$ 35,058,412**	**$ (541,625)**	**-1.52%**
UPPER OCONEE BASIN WATER							
AUTHORITY REBATE	$ -	$ -	$ -	$ -	$ -	-	N/A
TOTAL UOBWA REBATE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	N/A
OTHER FINANCING SOURCES/TRANSFERS IN							
PROCEEDS FROM BORROWING	$ 557,000	-	-	-		-	N/A
PROCEEDS FROM SALE OF ASSETS	131	-	-	-		-	N/A
TRANSFERS IN	393,500	1,025,417	7,385,337	142,640	86,566	-	0.00%
TOTAL OTHER SOURCES	**$ 950,631**	**$ 1,025,417**	**$ 7,385,337**	**$ 142,640**	**$ 86,566**	**$ (56,074)**	**-39.31%**
TOTAL REVENUE & OTHER SOURCES	**$ 30,524,403**	**$ 32,928,524**	**$ 41,987,382**	**$ 35,742,677**	**$ 35,144,978**	**$ (597,699)**	**-1.67%**
PRIOR YR FUND BALANCE-OPERATING	-	-		1,919,977	-	(1,919,977)	-100.00%
TOTAL RESOURCES AVAILABLE	**$ 30,524,403**	**$ 32,928,524**	**$ 41,987,382**	**$ 37,662,654**	**$ 35,144,978**	**$ (2,517,676)**	**-6.68%**
EXPENDITURES BY DEPARTMENT:	**2006 ACTUAL**	**2007 ACTUAL**	**2008 ACTUAL**	**2009 BUDGET**	**2010 APPROVED**	**DIFFERENCE 2010-2009**	**Percent Change**
TOTAL GENERAL GOVERNMENT	**$ 3,400,856**	**$ 4,725,726**	**$ 4,760,130**	**$ 4,515,935**	**$ 4,402,383**	**$ (113,552)**	**-2.51%**
TOTAL PUBLIC SAFETY	**$ 10,834,255**	**$ 11,800,428**	**$ 13,982,630**	**$ 13,407,019**	**$ 12,487,449**	**$ (919,570)**	**-6.86%**
TOTAL COURT SYSTEM	**$ 2,707,503**	**$ 3,000,610**	**$ 3,362,179**	**$ 3,387,362**	**$ 3,224,284**	**$ (163,078)**	**-4.81%**
TOTAL PUBLIC WORKS	**$ 3,045,874**	**$ 2,676,852**	**$ 7,425,550**	**$ 2,457,299**	**$ 2,133,045**	**$ (324,254)**	**-13.20%**
TOTAL HEALTH & WELFARE	**$ 92,122**	**$ 116,351**	**$ 140,420**	**$ 153,389**	**$ 145,446**	**$ (7,943)**	**-5.18%**
TOTAL PARKS & RECREATION	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**N/A**
INDEPENDENT AGENCIES	**$ 277,044**	**$ 311,233**	**$ 282,930**	**$ 336,445**	**$ 336,445**	**$ -**	**0.00%**
NON-DEPARTMENTAL	**$ 3,622,936**	**$ 4,955,696**	**$ 4,623,564**	**$ 1,722,242**	**$ 1,192,259**	**$ (529,983)**	**-30.77%**
TOTAL EXPENDITURES	**$ 23,980,590**	**$ 27,586,896**	**$ 34,577,405**	**$ 25,979,691**	**$ 23,921,311**	**$ (2,058,380)**	**-7.92%**
TRANSFERS OUT	**$ 3,911,959**	**$ 5,336,810**	**$ 6,918,920**	**$ 11,682,963**	**$ 11,223,667**	**$ (459,296)**	**-3.93%**
TOTAL OPERATING EXPENDITURES & OTHER FINANCING USES	**$ 27,892,549**	**$ 32,923,706**	**$ 41,496,324**	**$ 37,662,654**	**$ 35,144,978**	**$ (2,517,676)**	**-6.68%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$ 2,631,854**	**$ 4,818**	**$ 491,058**	**-**	**-**	**-**	**N/A**

Expenditures per F/S	$24,146,649	$27,782,586	$36,491,162
Operating transfers out per F/S			
Transfers out to component units per F/S			
Transfers out per F/S	3,745,900	5,141,120	5,005,162
Total	27,892,549	32,923,706	41,496,324
Difference	$ -	$ -	$ 0

CHANGES IN FUND BALANCE:	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2010 BUDGET
Fund Balance - Beginning of Year	$ 5,750,261	$ 8,382,115	$ 8,386,947	$ 8,878,005	$ 8,878,005
Excess Revenues over Expenditures	2,631,854	4,832	491,058	-	-
Cumulative Effect of a Change	-	-		-	-
In Accounting Principle & Prior Period Adjustments	-	-		-	-
Use of Fund Balance in FY09 Budget	-	-		(1,919,977)	-
Undesignated Fund Balance - End of Year	$ 8,382,115	$ 8,386,947	$ 8,878,005	$ 6,958,028	$ 8,878,005

* Although the use of reserves is shown in 2009, it is highly unlikely that any reserves will be used due to various budget adjustments throughout the year.

JACKSON COUNTY, GEORGIA

GENERAL FUND REVENUE DETAIL

FY 2010

	Number	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 REQUESTED	DIFFERENCE 2010-2009	PERCENT CHANGE
PROPERTY TAX REVENUES:									
REAL & PERSONAL	1040125101	$ 13,043,694	$ 14,131,846	$ 17,299,458	$ 18,644,593	$ 18,644,593	$ 19,845,000	$ 1,200,407	6.44%
REAL PROPERTY TAXES-PRIOR YEAR	1040125102	(10,949)	172,517	221,380	-	-	-	-	n/a
MOBILE HOMES	1040125103	142,661	112,341	98,619	100,000	100,000	85,000	(15,000)	-15.00%
TIMBER TAXES	1040125106	3,441	4,035	5,533	2,316	2,316	2,400	84	3.63%
PAYMENTS IN LIEU OF TAXES	1040125107	22,175	47,228	38,723	33,000	33,000	33,000	-	0.00%
MOTOR VEHICLES	1040125108	1,439,375	1,499,499	1,561,480	1,550,000	1,550,000	1,550,000	-	0.00%
PENALTIES & INTEREST ON TAXES	1040125110	439,961	501,143	672,979	500,000	500,000	512,648	12,648	2.53%
MISCELLANEOUS RECEIPTS TAX OFFICE	1040125175	23	4,899	-	-	-	-	-	n/a
AD VALOREM TAXES - RAIL ROAD CARS	1040105113	14,363	14,790	15,733	15,000	15,000	15,000	-	0.00%
HEAVY EQUIPMENT TAXES	1040125115	5,322	2,190	3,077	-	-	-	-	n/a
TOTAL PROPERTY TAXES		**$ 15,100,066**	**$ 16,490,486**	**$ 19,916,982**	**$ 20,844,909**	**$ 20,844,909**	**$ 22,043,048**	**$ 1,198,139**	**5.75%**
LOCAL OPTION SALES TAXES	1040105177	$ 6,187,123	$ 6,348,741	$ 5,757,224	$ 6,297,000	$ 4,812,281	$ 5,200,000	$ (1,097,000)	-17.42%
TOTAL LOCAL OPTION SALES TAXES		**$ 6,187,123**	**$ 6,348,741**	**$ 5,757,224**	**$ 6,297,000**	**$ 4,812,281**	**$ 5,200,000**	**$ (1,097,000)**	**-17.42%**
OTHER TAXES:									
ALCOHOLIC BEVERAGE EXCISE TAX	1040105114	$ 41,287	$ 48,356	$ 62,586	$ 40,000	$ 61,934	$ 60,000	$ 20,000	50.00%
INSURANCE PREMIUM TAXES	1040105117	1,215,335	1,277,940	1,309,090	1,335,447	1,335,447	1,335,447	-	0.00%
FINANCIAL INSTITUTIONS TAXES	1040105121	107,491	77,453	81,572	85,000	85,000	81,000	(4,000)	-4.71%
INTANGIBLE RECORDING TAX	1040155109	529,042	430,589	291,511	355,000	355,000	355,000	-	0.00%
COMMISSIONS ON INTANGIBLE TAXES	1040155104	110,292	95,845	67,186	80,000	80,000	80,000	-	0.00%
PENALTIES & INTEREST ON INTANGIBLE TAXES	1040155110	-	-	-	-	-	-	-	n/a
REAL ESTATE TRANSFER TAX	1040155148	201,528	170,553	93,972	125,000	125,000	125,000	-	0.00%
TOTAL OTHER TAXES		**$ 2,204,977**	**$ 2,100,736**	**$ 1,905,917**	**$ 2,020,447**	**$ 2,020,447**	**$ 2,036,447**	**$ 16,000**	**0.79%**
LICENSES AND PERMITS:									
HANDGUN LICENSES	1040175151	$ 7,080	$ 8,173	$ 15,654	$ 10,000	$ 27,454	$ 15,000	$ 5,000	50.00%
MARRIAGE LICENSES	1040175152	9,645	11,921	9,618	5,000	9,868	9,000	4,000	80.00%
MARRIAGE CERTIFICATES	1040175153	3,700	4,179	3,875	3,000	4,334	3,500	500	16.67%
MISCELLANEOUS PERMITS	1040175156	4,212	2,307	2,565	-	-	-	-	n/a
DRIVEWAY PERMITS	1040265191	-	-	-	-	-	-	-	n/a
BUSINESS PERMITS	1040105191	109,893	48,915	58,933	50,000	28,426	60,000	10,000	20.00%
FRANCHISE FEES - CABLE TELEVISION	1040105176	38,645	37,221	39,732	35,000	39,762	35,000	-	0.00%
BEER & WINE LICENSES	1040105192	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	8,500	-	-	-	-	-	-	n/a
DEVELOPMENT STNDS SERVICES FEE	1041275131	350	-	-	-	-	-	-	n/a
TOTAL LICENSES AND PERMITS		**$ 183,524**	**$ 112,716**	**$ 130,377**	**$ 103,000**	**$ 109,844**	**$ 122,500**	**$ 19,500**	**18.93%**

JACKSON COUNTY, GEORGIA

GENERAL FUND REVENUE DETAIL

FY 2010

	Number	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 REQUESTED	DIFFERENCE 2010-2009	PERCENT CHANGE
									n/a
INTERGOVERNMENTAL REVENUES:									n/a
INTERGOVERNMENTAL REVENUE	1040105173	$ -	-	$ -	$ -	$ -	$ -	$ -	n/a
FEDERAL GRANTS	1040105178	8,000	-	-	-	-	-	-	n/a
SALARY REIMBURSEMENT - JCBOE	1040115117	-	-	-	-	-	-	-	n/a
HTRG STATE GRANT	1040125112	823,896	838,347	905,578	950,407	950,407	-	(950,407)	-100.00%
INTERGOVERNMENTAL REVENUE	1040125113	-	16,557	-	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE (FICA)	1040125177	18,304	-	39,496	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE	1040175113	249	1,831	-	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE (SRO)	1040185113	19,033	64,713	91,359	91,630	91,630	91,630	-	0.00%
LOCAL LAW ENFORCEMENT BLOCK GRANT	1040185177	4,262	8,093	3,954	-	2,991	-	-	n/a
C.O.P.S. GRANT	1040185178	8,005	28,025	9,291	-	-	-	-	n/a
MEDICAL SUPPLY	1040195177	-	-	-	-	22,934	-	-	n/a
GRANTS - SHERIFF	1040195178		-	-	-	-	-	-	n/a
STATE LOCAL ASSIST. GRANT- CLOCK TOWER	1040215177	(533)	9,883	-	-	-	-	-	n/a
AMBULANCE - CIVIL DEFENSE	1040225128	-	-	-	-	-	-	-	n/a
SALARY REIMBURSEMENT - CORRECTIONS	1040255117	38,739	86,404	46,067	49,600	49,600	49,600	-	0.00%
RELEASE OF INMATES	1040255118	-	-	-	-	-	-	-	n/a
INMATE SUBSIDY	1040255119	1,273,280	1,219,780	1,194,940	1,220,000	1,220,000	1,460,000	240,000	19.67%
SPECIAL ROAD PROJECTS	1040265112	-	-	-	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE	1040265113	4,851	848	-	-	-	-	-	n/a
FEDERAL GRANT	1040265178	-	-	275,516	-	-	-	-	n/a
STATE GRANTS	1040325175	-	-	-	-	-	-	-	n/a
ISTEA - COVERED BRIDGE STP-E(132)	1040325178	-	-	-	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE	1040345113	126,168	107,211	148,888	154,648	154,648	154,648	-	0.00%
JUVENILE COURT INTERGOVERNMENTAL	1040345175	90,100	90,834	88,434	92,434	92,434	92,434	-	0.00%
JUDICIAL COUNCIL	1040345178	-	-	2,050	-	-	-	-	n/a
INTERGOVERNMENTAL	1040355113	-	904	1,050	-	-	-	-	n/a
DOMESTIC VIOLENCE GRANT	1040355132	-	-	-	-	-	-	-	n/a
FEDERAL GRANT (2002-GP-CX-0131)	1040355178	-	-	-	-	-	-	-	n/a
VICTIMS SERVICE	1040355180	140,777	99,033	89,629	100,000	100,000	100,000	-	0.00%
STATE GRANTS	1040365178	-	-	-	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE	1040395113	(2,563)	-	-	-	-	-	-	n/a
STATE GRANTS - REBA	1040425177	-	-	-	-	-	-	-	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	-	-	150	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE	1040655113	-	5,470	17,617	-	-	-	-	n/a
INDIGENT DEFENSE	1040655175	-	-	-	-	-	-	-	n/a
INDIGENT DEFENSE IMPROVEMENT GRANT	1040655178	-	-	-	-	-	-	-	n/a
URESA - STATE OF GEORGIA	1040705178	-	-	-	-	-	-	-	n/a
STATE GRANTS - RURAL TRANSPORTATION	1040715175	1,327	1,008	-	-	-	-	-	n/a
FEDERAL GRANT - RURAL TRANSPORTATION	1040715178	37,497	47,080	56,186	52,140	52,140	52,140	-	0.00%
INTERGOVERNMENTAL REVENUE - JEFFERSON	1040810000	-	-	-	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE	1041185113	-	-	4,009	-	-	-	-	n/a
STATE GRANTS-ELECTIONS	1041185175	36,348	-	-	-	-	-	-	n/a
TOTAL INTERGOVERNMENTAL		**$ 2,627,741**	**$ 2,626,019**	**$ 2,974,214**	**$ 2,710,859**	**$ 2,736,784**	**$ 2,000,452**	**$ (710,407)**	**-26.21%**

JACKSON COUNTY, GEORGIA

GENERAL FUND REVENUE DETAIL

FY 2010

	Number	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 REQUESTED	DIFFERENCE 2010-2009	PERCENT CHANGE
CHARGES FOR SERVICES:									
MISCELLANEOUS COPY FEES	1040065132	$ -	$ 240	$ 2,371	$ -	$ 116	$ -	-	n/a
VENDOR COMPENSATION	1040105130	-	-	60	-	-	-	-	n/a
RENTAL INCOME	1040105179	40,831	43,812	43,812	43,200	43,200	43,200	-	0.00%
COMMISSIONS ON TAX	1040125104	964,320	1,155,080	1,230,943	956,622	956,622	1,230,943	274,321	28.68%
STREET LIGHTS	1040125114	29,059	25,190	99,577	145,000	145,000	222,000	77,000	53.10%
CLERK OF COURT RECORDING FEES	1040155142	416,621	380,216	303,670	333,000	329,878	333,000	-	0.00%
VITAL STATISTICS	1040175150	26,492	24,703	24,795	25,000	24,830	25,000	-	0.00%
PROBATE COURT - ESTATES	1040175154	30,899	38,900	45,017	36,000	34,000	36,000	-	0.00%
PROBATE COURT - OTHER	1040175175	(308)	-	8,604	-	-	-	-	n/a
DEPUTY TRAINING EXPENSE	1040185132	320	1,340	-	-	-	-	-	n/a
SHERIFF'S MISCELLANEOUS RECEIPTS	1040185165	199,963	236,987	200,030	200,000	111,714	180,000	(20,000)	-10.00%
VENDING SALES JAIL	1040185190	-	-	65,939	-	-	-	-	n/a
JAIL INMATE LODGING	1040195136	141,242	167,856	136,877	180,000	151,462	150,000	(30,000)	-16.67%
AMBULANCE COLLECTIONS	1040225190	-	-	-	-	-	-	-	n/a
TELEPHONE COMMISSIONS	1040255189	36,000	36,000	33,991	36,000	30,552	33,000	(3,000)	-8.33%
VENDING SALES CI	1040255190	13,825	4,086	7,430	-	20,280	-	-	n/a
SEWER TAP-ON FEES	1040315194	-	-	-	-	-	-	-	n/a
RENTALS, HURRICANE SHOALS	1040325180	-	-	-	-	-	-	-	n/a
MISCELLANEOUS REVENUE CLERK OF COURT	1040335175	-	-	2,693	-	-	-	-	n/a
MAGISTRATE COLLECTIONS	1040555120	153,686	158,563	143,581	150,000	140,349	143,000	(7,000)	-4.67%
RECREATIONS DEPARTMENT FEES	1040575179	-	-	-	-	-	-	-	n/a
RECREATION DEPARTMENT CONCESSIONS	1040575181	-	-	-	-	-	-	-	n/a
FARES - RURAL TRANSPORTATION	1040715132	23,796	21,787	14,581	20,000	10,334	15,000	(5,000)	-25.00%
TOTAL CHARGES FOR SERVICES		**$ 2,076,747**	**$ 2,294,760**	**$ 2,363,971**	**$ 2,124,822**	**$ 1,998,337**	**$ 2,411,143**	**$ 286,321**	**13.48%**
FINES AND FORFEITURES:									
STATE COURT	1040165141	$ 424,614	$ 696,879	$ 662,543	$ 725,000	$ 570,226	$ 725,000	$ -	0.00%
STATE COURT - INDIGENT DEFENSE	1040165142	-	7,428	7,346	-	-	-	-	n/a
SUPERIOR COURT	1040335140	133,153	445,161	289,488	250,000	403,542	250,000	-	0.00%
JUVENILE COURT	1040345140	6,477	4,164	2,573	4,000	2,720	4,000	-	0.00%
PRE-TRIAL DIVERSION FUNDS	1040355120	5,902	7,400	9,770	5,000	10,840	5,000	-	0.00%
TOTAL FINES AND FORFEITURES		**$ 570,146**	**$ 1,161,032**	**$ 971,720**	**$ 984,000**	**$ 987,328**	**$ 984,000**	**$ -**	**0.00%**

JACKSON COUNTY, GEORGIA

GENERAL FUND REVENUE DETAIL

FY 2010

	Number	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 REQUESTED	DIFFERENCE 2010-2009	PERCENT CHANGE
OTHER REVENUES:									
INTEREST INCOME - COMMISSIONERS	1040105170	$ 395,260	$ 552,513	$ 338,127	$ 400,000	$ 155,388	$ 140,822	$ (259,178)	-64.79%
INTEREST INCOME - TAX COMMISSIONER	1040125170	72,109	78,459	91,018	75,000	75,000	75,000	-	0.00%
INTEREST INCOME - CLERK OF COURT	1040155170	(199)	-	-	-	-	-	-	n/a
INTEREST INCOME - SHERIFF	1040185170	6,408	29,536	31,124	-	-	-	-	n/a
INTEREST INCOME - COURTHOUSE	1040215170	-	-	-	-	-	-	-	n/a
INTEREST INCOME - CORRECTIONAL INSTITUTE	1040255170	149	65	-	-	-	-	-	n/a
VENDOR COMPENSATION	1040105130	-	-	60	-	-	-	-	n/a
RETURNED CHECK FEES	1040105131	1,383	1,185	650	-	360	-	-	n/a
OTHERS MISC COMMISSIONERS	1040105132	35,168	2,103	38,683	-	7,804	-	-	n/a
MAP SALES & COPY FEES	1040105171	112	1,045	1,126	-	232	-	-	n/a
(r) 1/2 REIMB. COMPOSTING B.O.E.	1040105175	-	-	-	-	-	-	-	n/a
MAIL FEES	1040125111	16,518	17,457	18,791	-	17,996	-	-	n/a
STREET LIGHTS	1040125114	-	-	-	-	-	-	-	n/a
SALE OF COUNTY PROPERTY	1040115171	6,560	2,961	(18)	-	-	-	-	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	2,173	(215)	104	-	-	-	-	n/a
MISCELLANEOUS REVENUE	1040155132	24	11,658	2,785	-	-	-	-	n/a
MISCELLANEOUS COPY & FEE CHARGES	1040155133	37,838	39,024	40,087	40,000	44,726	45,000	5,000	12.50%
MISCELLANEOUS REVENUE	1040165132	-	-	-	-	-	-	-	n/a
MISCELLANEOUS REVENUE	1040195132	-	9,861	-	-	-	-	-	n/a
MISCELLANEOUS REVENUE	1040355130	-	5	522	-	-	-	-	n/a
PROCEEDS INSURANCE CLAIMS	1040105201	5,313	-	-	-	-	-	-	n/a
PROCEEDS INSURANCE CLAIMS	1040185201	-	16,374	17,775	-	-	-	-	n/a
PROCEEDS INSURANCE CLAIMS	1040225201	-	-	-	-	-	-	-	n/a
PROCEEDS INSURANCE CLAIMS	1040255201	-	-	-	-	-	-	-	n/a
PROCEEDS INSURANCE CLAIMS	1040265201	-	-	-	-	13,612	-	-	n/a
JCO VOLUNTEER RESCUE PAYMENTS	1040225132	-	-	-	-	-	-	-	n/a
MOBILE CONSTRUCTION REVENUE	1040255116	-	-	-	-	-	-	-	n/a
MISCELLANEOUS	1040255132	-	-	300	-	-	-	-	n/a
SALE OF LIVESTOCK	1040255171	-	-	-	-	-	-	-	n/a
OTHER REVENUES	1040265132	42,016	-	-	-	16,583	-	-	n/a
PEACHSTATE RACE MANAGEMENT CORP.	1040225127	-	-	-	-	-	-	-	n/a
DONATIONS-COVERED BRIDGE-	1040325182	-	-	-	-	-	-	-	n/a
RESTITUTION	1040335172	40	200	40	-	980	-	-	n/a
OTHER INCOME	1040695132	225	2,334	425	-	-	-	-	n/a
JCO - GIVING TREE	1040085132	-	-	25	-	-	-	-	n/a
RETIREE HEALTH INSURANCE PREMIUMS	1040095133	-	-	-	-	1,046	-	-	n/a
IMPOUNDMENT FEES	1040695191	2,350	1,040	73	-	90	-	-	n/a
TOTAL OTHER REVENUES		**$ 623,449**	**$ 765,606**	**$ 581,697**	**$ 515,000**	**$ 333,817**	**$ 260,822**	**$ (254,178)**	**-49.35%**
UPPER OCONEE BASIN WATER									
AUTHORITY REBATE	1040105199	-	-	-	-	-	-	-	n/a
TOTAL UOBWA REBATE		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
TOTAL REVENUES - GENERAL FUND		**$ 29,573,772**	**$ 31,900,097**	**$ 34,602,102**	**$ 35,600,037**	**$ 33,843,747**	**$ 35,058,412**	**$ (541,625)**	**-1.52%**

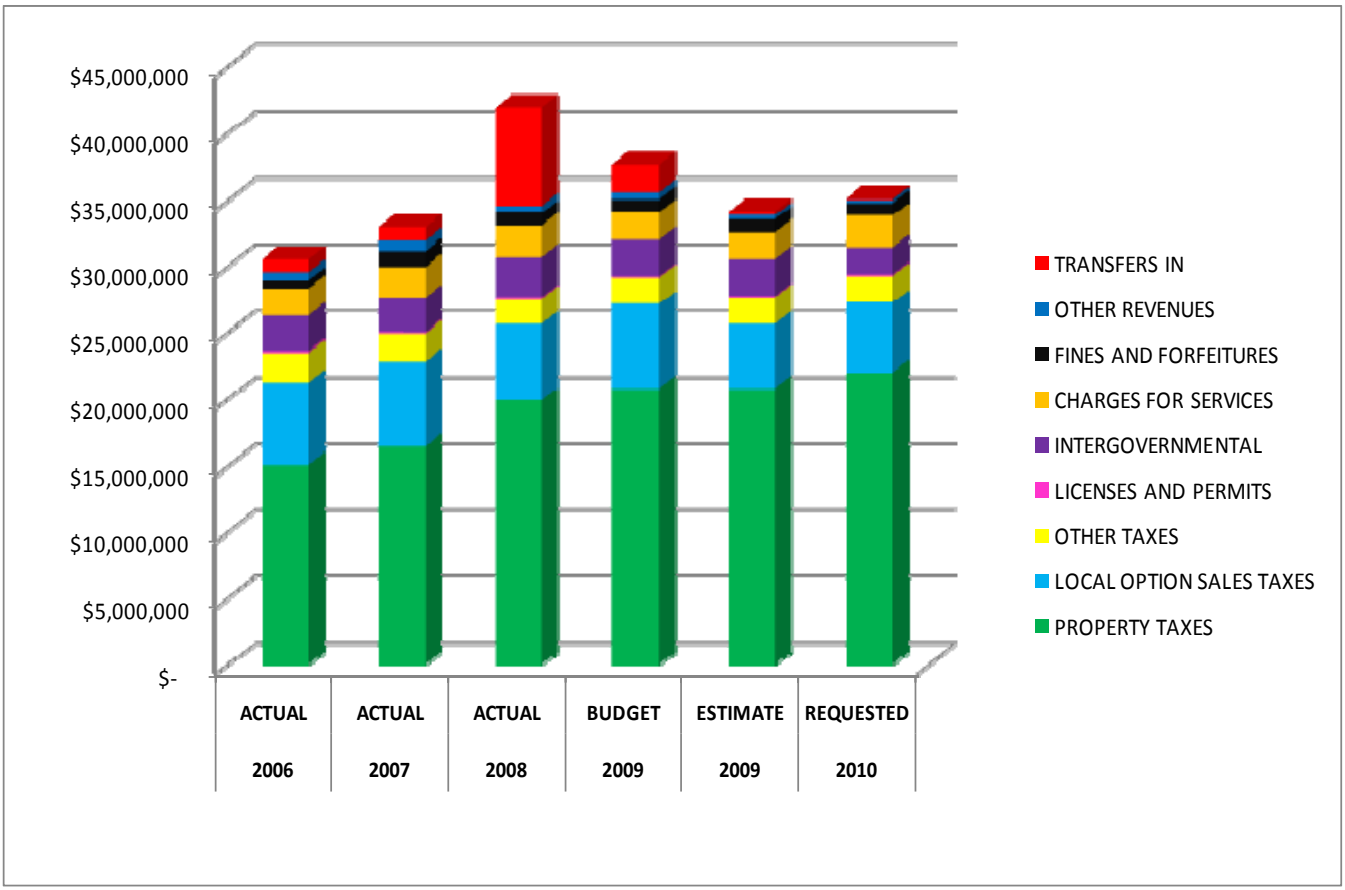
JACKSON COUNTY, GEORGIA

GENERAL FUND REVENUE DETAIL

FY 2010

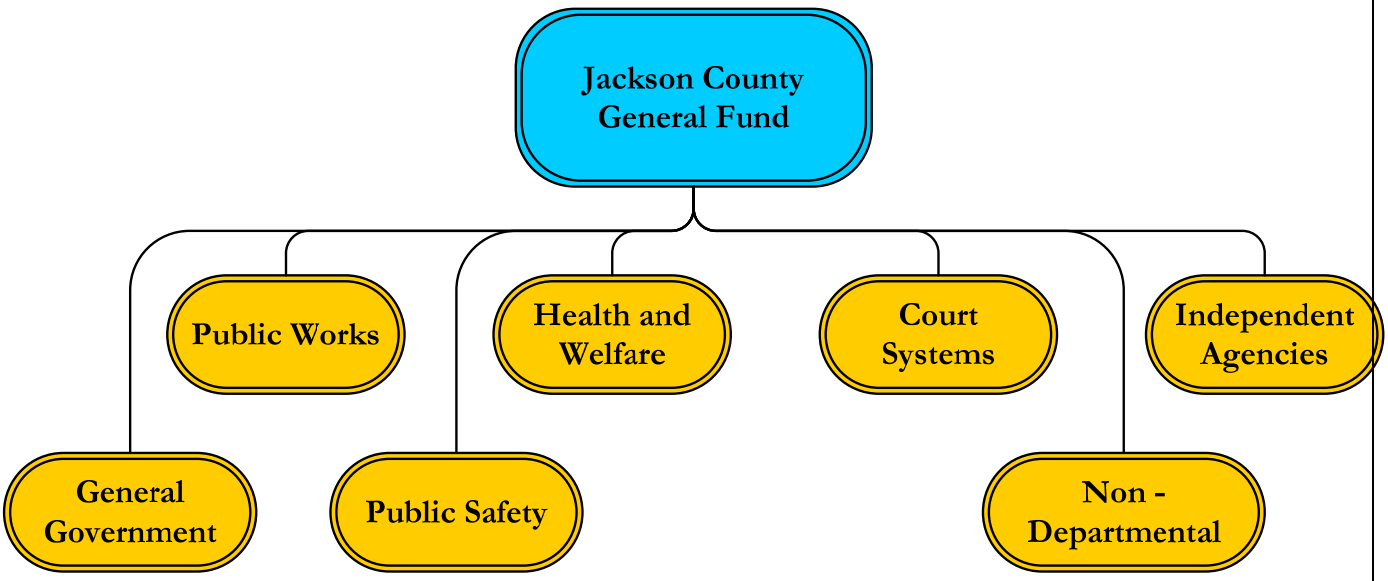
	Number	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 REQUESTED	DIFFERENCE 2010-2009	PERCENT CHANGE
OTHER FINANCING SOURCES AND TRANSFERS:									
SALE OF CAPITAL ASSETS	1040105172	-	(396)	(3,187)	-	-	-	-	n/a
SALE OF COUNTY PROPERTY	1040145171	-	-	-	-	-	-	-	n/a
SALE OF COUNTY PROPERTY	1040115171	-	-	-	-	-	-	-	n/a
TRADE ALLOWANCES	1040155202	-	1,100	-	-	-	-	-	n/a
SALE OF COUNTY PROPERTY	1040185171	-	-	-	-	-	-	-	n/a
TRADE ALLOWANCES	1040255202	-	2,713	-	-	-	-	-	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	-	-	-	-	-	-	-	n/a
SALE OF COUNTY PROPERTY	1040265173	131	-	-	-	-	-	-	n/a
TRADE ALLOWANCES	1040265202	-	-	2,744,050	-	-	-	-	n/a
SALE OF CO PROPERTY-BLDG. INSP.	1040315171	-	-	-	-	-	-	-	n/a
SALE OF CAPITAL ASSETS		**$ 131**	**$ 3,417**	**$ 2,740,863**	**$ -**	**$ -**	**$ -**	$ -	n/a
TRANSFERS IN JAIL FUND	1040195998	375,000	-	1,727,625	86,566	86,566	86,566	-	0.00%
TRANSFERS IN SPLOST- JAIL DEBT SERVICE	1040195998	-	-	-	-	-	-	-	n/a
TRANSFERS IN SPLOST - JAIL PROJECT - IT	1040135998			67,837	56,074	56,074	-	(56,074)	-100.00%
TRANSFERS IN	1040215998	-	-	69,039	-	-	-	-	n/a
TRANSFERS IN SPLOST - FIRE TRAINING	1040265998	-	-	55	-	-	-	-	n/a
TRANSFERS IN - D.A.	1040355200	-	-	-	-	-	-	-	n/a
TRANSFERS IN - D.A.	1040355998	-	-	26,600	-	-	-	-	n/a
TRANSFERS IN - C&D Landfill	1040365998	-	-	-	-	-	-	-	n/a
TRANSFER IN from Captialized Interest Fund S2008	1040425998	-	-	-	-	-	-	-	n/a
TRANSFERS IN-VIC. ASSIST.	1040485200	-	-	-	-	-	-	-	n/a
TRANSFERS IN-VIC. ASSIST.	1040485998	-	-	14,352	-	-	-	-	n/a
TRANSFER IN FIRE	1040665998	-	-	209,409	-	-	-	-	n/a
TRANSFERS IN - D.A.T.E.	1040965998	-	-	-	-	172,567	-	-	n/a
TRANSFERS IN	1040715998	-	-	-	-	-	-	-	n/a
TRANSFERS IN - JACKSON COUNTY SHOP	1040745998	18,500	22,000	-	-	-	-	-	n/a
TRANSFERS IN	1040805998	-	-	111,536	-	-	-	-	n/a
TRANSFERS IN	1040755998	-	-	-	-	-	-	-	n/a
OPERATING TRANSFERS IN		**$ 393,500**	**$ 22,000**	**$ 2,226,453**	**$ 142,640**	**$ 315,207**	**$ 86,566**	**$ (56,074)**	**-39.31%**
PROCEEDS FROM LEASES	1040085200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040105200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040115200	37,000	-	-	-	-	-	-	n/a
PROCEEDS FROM LEASES	1040118200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040135200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040152000	-	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040165200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040175200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM LEASES	1040185200	520,000	-	575,000	-	-	-	-	n/a
PROCEEDS FROM LEASES	1040215200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM LEASES	1040225200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM LEASES	1040265200	-	-	1,843,021	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040315200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040325200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040335200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040345200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040365200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040395200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM LEASES	1040405200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040495200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040555200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040575200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040655200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1041335200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM LEASES		**$ 557,000**	**$ -**	**$ 2,418,021**	**$ -**	**$ -**	**$ -**	$ -	n/a
TRANSFERS IN FROM COMPONENT UNITS	1040805998	-	-	-	-	-	-	-	n/a
PROCEEEDS FROM BOND ISSUE	1040105202	-	1,000,000	-	-	-	-	-	n/a
PRIOR YEAR FUND BALANCE APPROPRIATED		-	-	-	1,919,977	-	-	(1,919,977)	-100.00%
TOTAL OTHER FINANCING SOURCES								-	
AND TRANSFERS		**$ 950,631**	**$ 1,025,417**	**$ 7,385,337**	**$ 2,062,617**	**$ 315,207**	**$ 86,566**	**$ (1,976,051)**	**-95.80%**
								-	
TOTAL REVENUE & OTHER SOURCES		**$ 30,524,403**	**$ 32,925,514**	**$ 41,987,439**	**$ 37,662,654**	**$ 34,158,954**	**$ 35,144,978**	**$ (2,517,676)**	**-6.68%**

GENERAL FUND REVENUES



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.



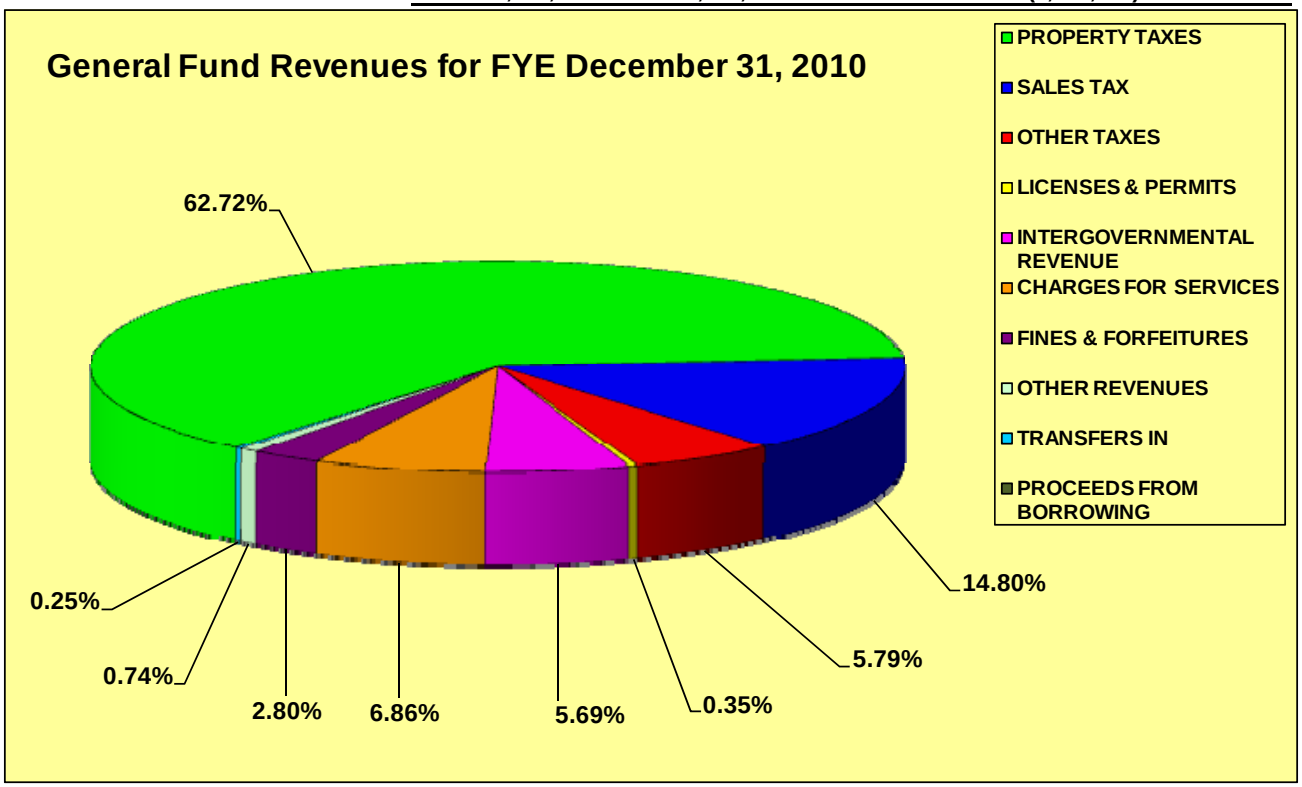
Jackson County Government

Approved 2010 General Fund Operating Budget

The approved FY10 General Fund Operating Budget is $35,144,978. The following tables show the breakdown by functions.

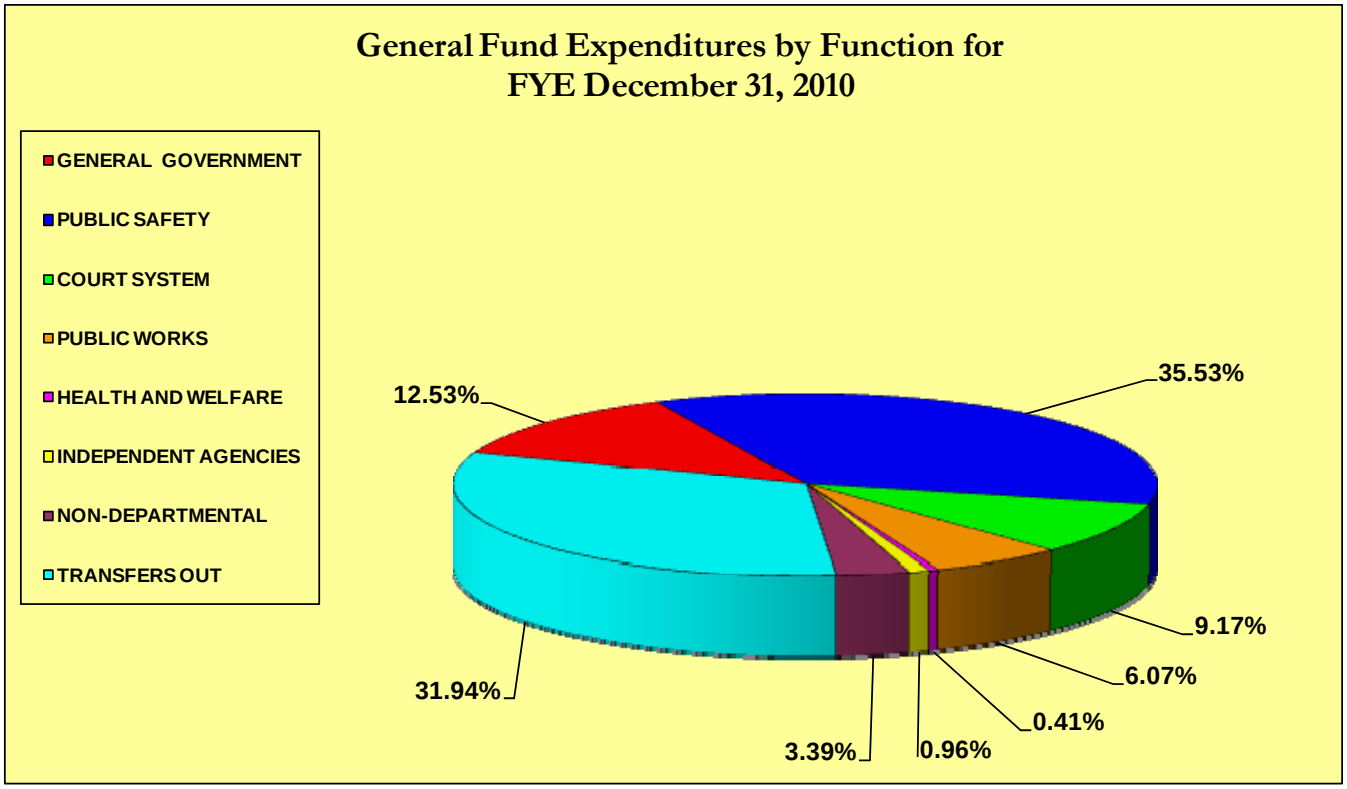
APPROVED 2010 GENERAL FUND REVENUE AND SOURCES SUMMARY

REVENUE AND OTHER SOURCES	APPROVED 2009 BUDGET	APPROVED 2010 BUDGET	PERCENT 0F 2010 TOTAL	CHANGE FROM 2009 BUDGET	PERCENT CHANGE 2010-2009
PROPERTY TAXES	$ 20,844,909	$ 22,043,048	62.72%	$ 1,198,139	5.75%
SALES TAX	6,297,000	5,200,000	14.80%	(1,097,000)	-17.42%
OTHER TAXES	2,020,447	2,036,447	5.79%	16,000	0.79%
LICENSES & PERMITS	103,000	122,500	0.35%	19,500	18.93%
INTERGOVERNMENTAL REVENUE	2,710,859	2,000,452	5.69%	(710,407)	-26.21%
CHARGES FOR SERVICES	2,124,822	2,411,143	6.86%	286,321	13.48%
FINES & FORFEITURES	984,000	984,000	2.80%	-	0.00%
OTHER REVENUES	515,000	260,822	0.74%	(254,178)	-49.35%
TOTAL REVENUES	**35,600,037**	**35,058,412**	**99.75%**	**(541,625)**	**-1.52%**
OTHER FINANCING SOURCES					
TRANSFERS IN	142,640	86,566	0.25%	(56,074)	-39.31%
PROCEEDS FROM BORROWING	-	-	0.00%	-	n/a
PRIOR YEAR FUND BALANCE	1,919,977	-	0.00%	(1,919,977)	-100.00%
TOTAL REVENUES & OTHER SOURCES	**$ 37,662,654**	**$ 35,144,978**	**100.0%**	**$ (2,517,676)**	**-6.68%**



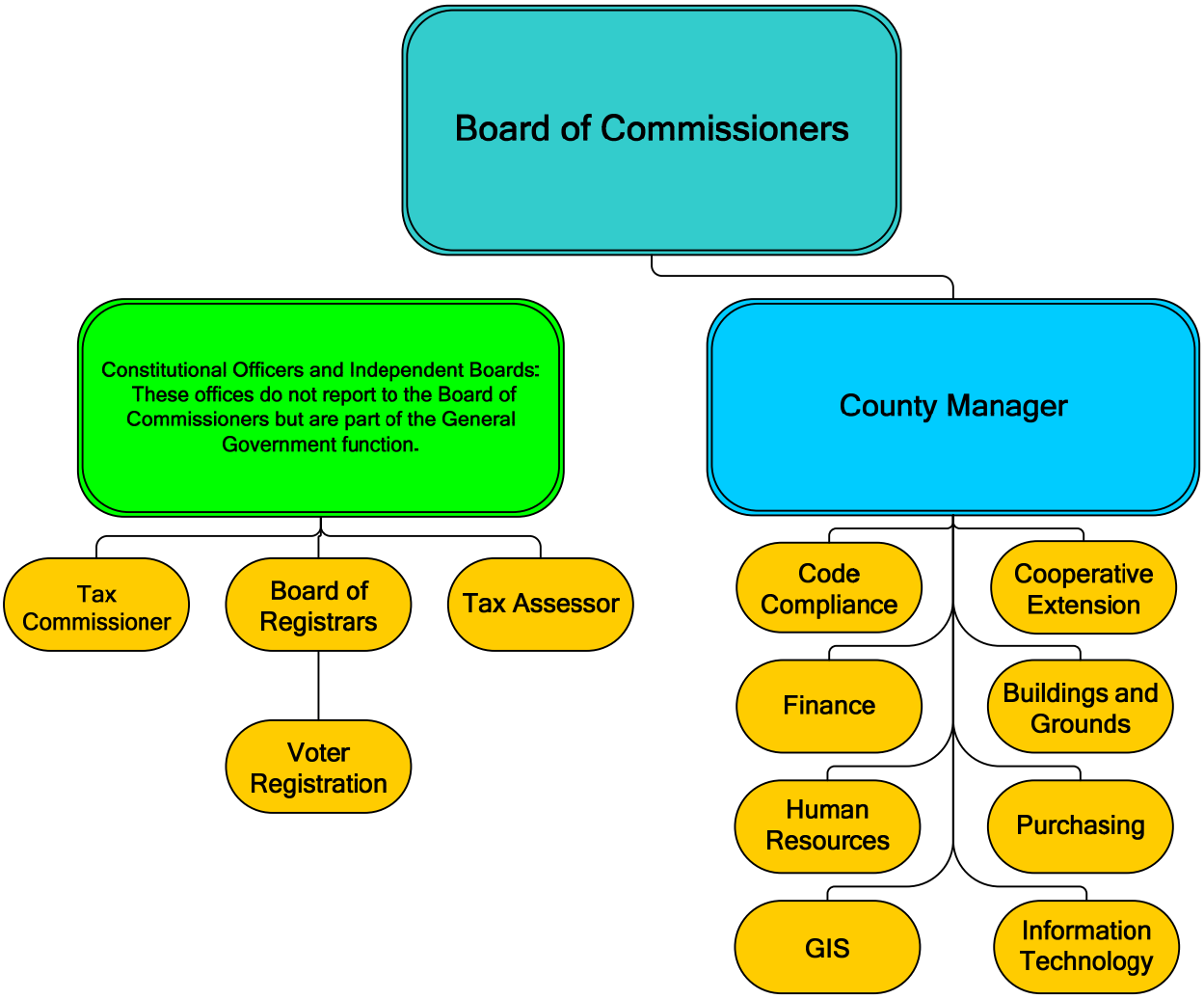
APPROVED 2010 GENERAL FUND EXPENDITURES AND TRANSFERS SUMMARY

FUNCTION	APPROVED 2009 BUDGET	APPROVED 2010 BUDGET	PERCENT 0F 2010 TOTAL	CHANGE FROM 2009 BUDGET	PERCENT CHANGE 2010-2009
GENERAL GOVERNMENT	$ 4,515,936	$ 4,402,383	12.53%	$ (113,553)	-2.51%
PUBLIC SAFETY	13,407,019	12,487,447	35.53%	(919,572)	-6.86%
COURT SYSTEM	3,387,361	3,224,284	9.17%	(163,077)	-4.81%
PUBLIC WORKS	2,457,298	2,133,046	6.07%	(324,252)	-13.20%
HEALTH AND WELFARE	153,390	145,447	0.41%	(7,943)	-5.18%
INDEPENDENT AGENCIES	336,445	336,445	0.96%	-	0.00%
NON-DEPARTMENTAL	1,722,242	1,192,259	3.39%	(529,983)	-30.77%
TOTAL EXPENDITURES	**25,979,691**	**23,921,311**	**68.06%**	**(2,058,380)**	**-7.92%**
OTHER FINANCING USES					
TRANSFERS OUT	11,682,963	11,223,667	31.94%	(459,296)	-3.93%
TOTAL EXPENDITURES & OTHER USES	**$ 37,662,654**	**$ 35,144,978**	**100.0%**	**$ (2,517,676)**	**-6.68%**



GENERAL GOVERNMENT FUNCTION

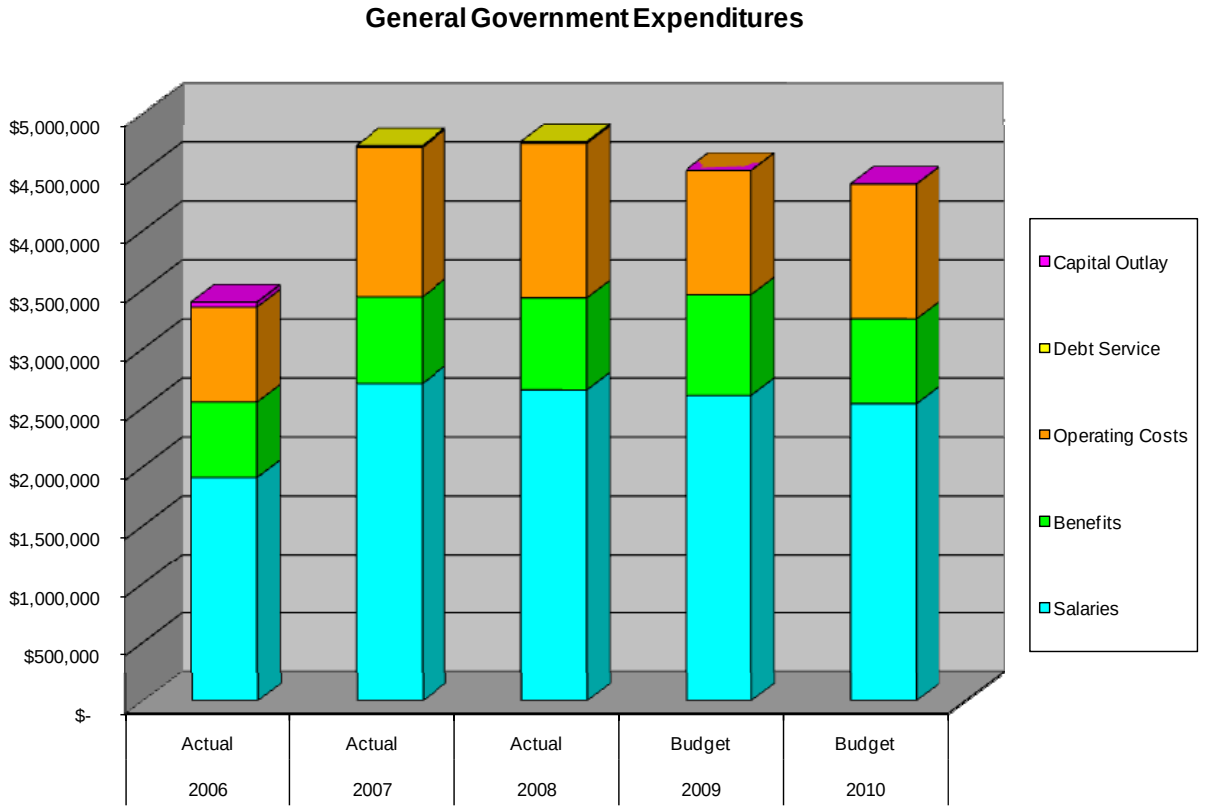
The General Government function is comprised of departments responsible for the management of the County's resources. This function includes the following departments.



HISTORICAL INFORMATION & APPROVED 2010 GENERAL GOVERNMENT FUNCTION BUDGET

The total approved FY10 General Fund Operating Budget is $35,144,978. The General Government departments proposed budget makes up $4,402,383 or 12.53% of that total. The General Government approved FY2010 operating budget has decreased $113,552 or 2.51% over the approved FY09 budget primarily due to the initiation of furlough days and a freeze on 401a retirement contributions by the County.

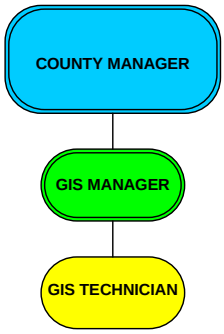
EXPENDITURES BY DEPARTMENT:	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2010 APPROVED	DIFFERENCE 2010-2009	Percent Change
GENERAL GOVERNMENT							
GOVERNING BODY	$ 319,310	$ 374,645	$ 318,471	$ 257,168	$ 242,173	$ (14,995)	-5.83%
COUNTY MANAGER	186,462	638,341	287,142	217,393	196,464	(20,929)	-9.63%
FINANCIAL ADMINISTRATION	479,888	576,161	636,243	602,027	568,795	(33,232)	-5.52%
HUMAN RESOURCES	161,944	199,490	217,359	219,082	205,820	(13,262)	-6.05%
INFORMATION TECHNOLOGY	294,134	605,326	693,340	758,951	765,475	6,524	0.86%
GEOGRAPHIC INFORMATION SYSTEMS	-	118,401	168,950	176,015	147,930	(28,084)	-15.96%
TAX ASSESSORS	532,379	622,194	670,454	578,851	552,487	(26,363)	-4.55%
BOARD OF EQUALIZATION	4,136	12,769	12,791	4,750	18,700	13,950	293.68%
TAX COMMISSIONER	461,128	554,005	591,106	602,188	544,309	(57,880)	-9.61%
VOTER REGISTRATION	118,260	122,717	173,686	154,796	198,569	43,773	28.28%
COUNTY EXTENSION	91,932	106,747	109,714	116,087	108,819	(7,267)	-6.26%
PURCHASING	136,833	134,362	118,303	118,596	110,103	(8,492)	-7.16%
PLANNING & ZONING						-	N/A
CODE ENFORCEMENT / INSPECTION						-	N/A
CODE COMPLIANCE	183,481	202,535	224,092	197,871	174,464	(23,408)	-11.83%
BUILDINGS & GROUNDS	430,969	458,033	538,480	512,161	568,275	56,114	10.96%
TOTAL GENERAL GOVERNMENT	**$ 3,400,856**	**$ 4,725,726**	**$ 4,760,130**	**$ 4,515,935**	**$ 4,402,383**	**$ (113,552)**	**-2.51%**



Geographic Information Systems

MISSION & GOALS :

To provide and support GIS technology in an effective, intelligible and timely manner that meets the needs of all county departments, agencies and cities within the county and enables them to better serve the public.



NUMBER OF APPROVED POSITIONS: Two full-time

OBJECTIVES:

- Release completely new tax book (traditional paper)
- Continue to support and update online interactive GIS on internet
- Continue to support 911 operations with timely data
- Keep zoning & FLU data current at all times
- Collaborate with Municipalities and other government agencies to promote data unity and avoid duplication of work
- Arm public safety with GIS data in the field
- Promote economic development within Jackson County
- Assist county projects as much as possible as to reduce costs on outside consultants and engineering

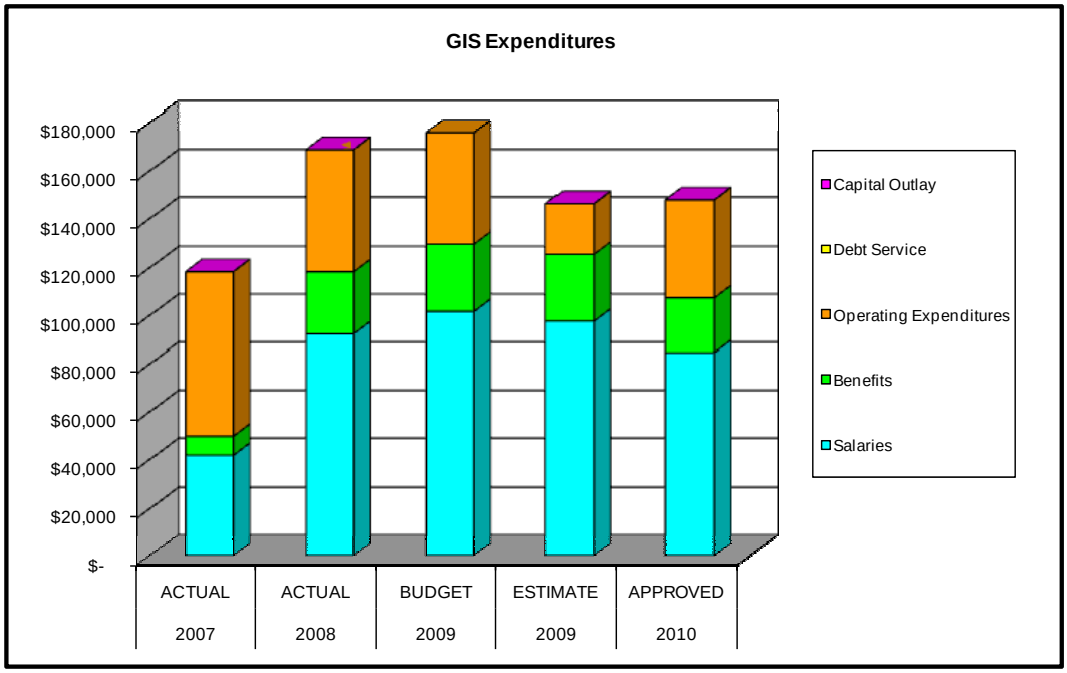
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

Because of recently being created, the GIS department is struggling to obtain and build the critical infrastructure. We need to operate and serve the citizens and departments of Jackson County.

- Need to continue our geodetic control network/services.
- Flood maps will be redone and go into effect in 2010 thru the FEMA map modernization program. If HB169 is passed by the Georgia State Legislature in 2010, it could cost us as much as $10,000 in postage to notify anyone who has flood elevations changed on their property.
- We have major issues with Hall & Barrow county boundaries. We need funding for research and surveys on these issues.
- We are in desperate need of a mobile platform for public safety in Jackson County. We have found a solution thru Pictometry.
- We assist the tax assessor with determining productivity values for conservation. The tree layer we use for this operation is over 10 years old. We need some funding to have Photoscience develop a new tree canopy layer from our recent lidar flight and a small sum to pay ITOS in Athens to merge it with soils and create a new layer for conservation use and calculations.

PERFORMANCE MEASURES:

	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
County employees able to use GIS software/system (QPUBLIC)	3%	34%	100%	100%
City Employers able to use GIS software/system (QPUBLIC)	0%	10%	100%	100%
School system employees able to use GIS software (QPUBLIC)	0%	12%	100%	100%
Reduction of parcels known to be in error	3%	10%	5%	3%



APPROVED 2010 DEPARTMENTAL BUDGET

		2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5106							
Salaries Total		$ 41,855	$ 92,436	$ 101,744	$ 97,708	$ 84,707	$ (17,037)	-16.75%
Benefits Total		$ 7,964	$ 25,967	$ 28,244	$ 28,033	$ 22,811	$ (5,433)	-19.24%
Operating Expenditures Total		$ 68,582	$ 50,547	$ 46,027	$ 20,563	$ 40,413	$ (5,614)	-12.20%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ -	$ -	$ -	$ -	$ -	n/a
Geographic Information Systems Total		$ 118,401	$ 168,950	$ 176,015	$ 146,304	$ 147,930	$ (28,084)	-15.96%

ADDITIONAL STAFF REQUESTED: NONE.

CAPITAL REQUESTS:

- County Boundary Research & Surveys, estimated cost $50,000, needed for potential and existing loss of tax digest revenue.
- Pictometry, estimated cost $21,000, to be very useful for 911 dispatch and mobile use for public safety.
- New Tree Canopy Layer, estimated cost $30,000, need as current tree is over 10 years old and is needed to ensure property owners are properly taxed.

GIS FY10 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.

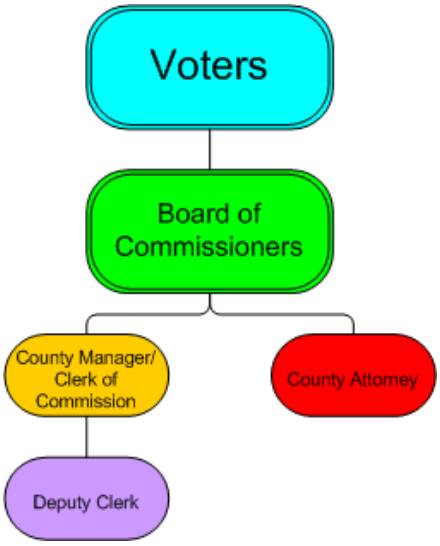
- Decrease of 16.75% or $17,037 in salaries primarily due to:
    - Restructuring of GIS staff.
- Decrease of 19.24% or $5,433 in benefits primarily due to:
    - Decreases in Medicare, FICA, and retirement that relate to salary decreases from restructuring, furloughs, and retirement contribution freezes.
- Decrease of 12.20% or $5,614 in operating expenditures primarily due to:
    - Overall operational cost cutting.
- Total decrease of 15.96% or $28,084.

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.



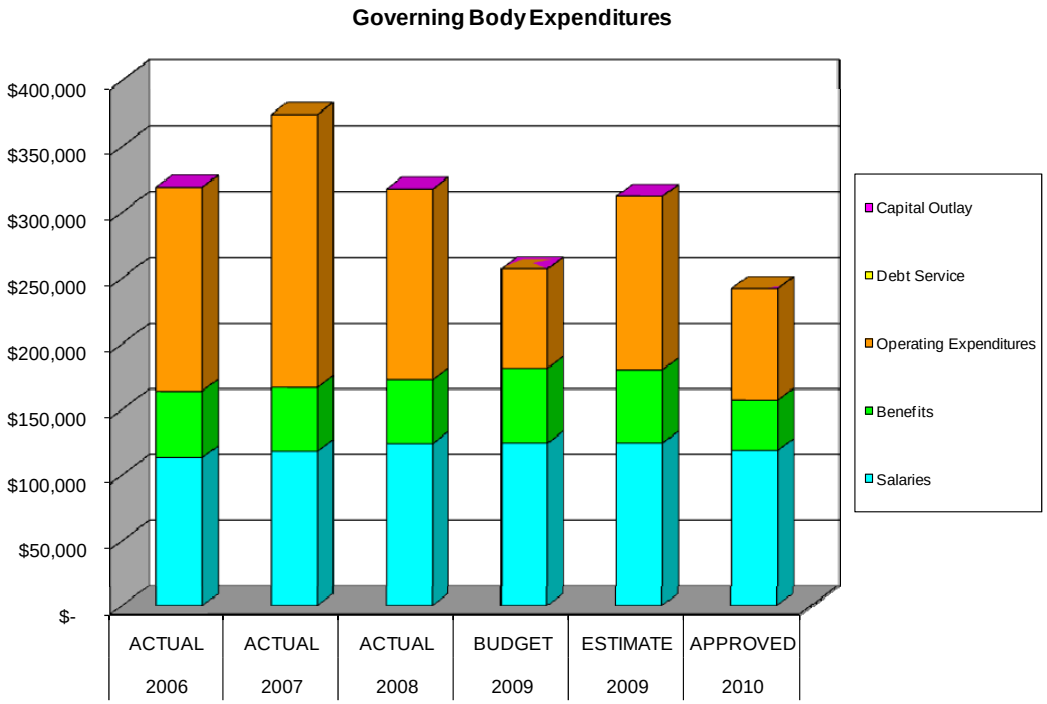
CLERK OF COMMISSION

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 FY10:

- There is an increasing deterioration of county facilities and a need for long-range planning.

PERFORMANCE MEASURES: **NONE**



HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5110								
Salaries Total		$ 113,330	$ 118,233	$ 124,307	$ 124,768	$ 124,768	$ 118,941	$ (5,827)	-4.67%
Benefits Total		$ 50,845	$ 48,637	$ 48,517	$ 56,948	$ 55,741	$ 38,369	$ (18,579)	-32.62%
Operating Expenditures Total		$ 155,135	$ 207,775	$ 145,647	$ 75,452	$ 131,887	$ 84,863	$ 9,411	12.47%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Governing Body Total		$ 319,310	$ 374,645	$ 318,471	$ 257,168	$ 312,396	$ 242,173	$ (14,995)	-5.83%

GOVERNING BODY FY10 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.

- Decrease of 4.67% or $5,827 in salaries primarily due to:
  - Implementation of furlough days.
- Decrease of 32.62% or $18,579 in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs, and retirement contribution freezes.
- Increase of 12.47% or $9,411 in operating expenditures primarily due to:
  - Increases to travel and conferences and training.
- Total decrease of 5.83% or $14,995.

ADDITIONAL STAFF REQUESTED: NONE.

CAPITAL REQUESTS: NONE.

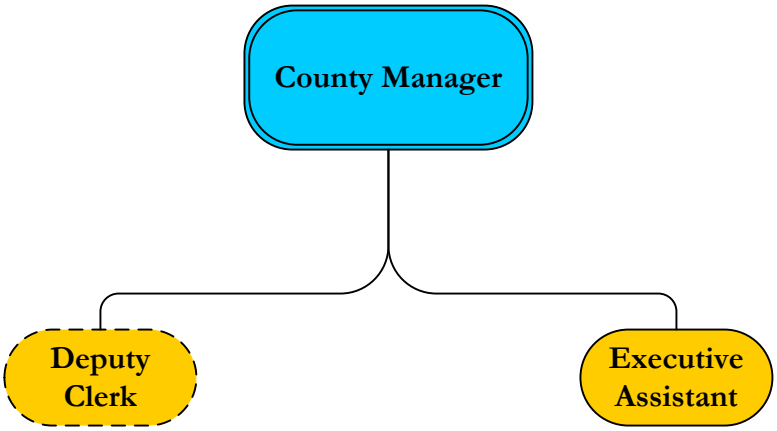
COUNTY MANAGER

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.

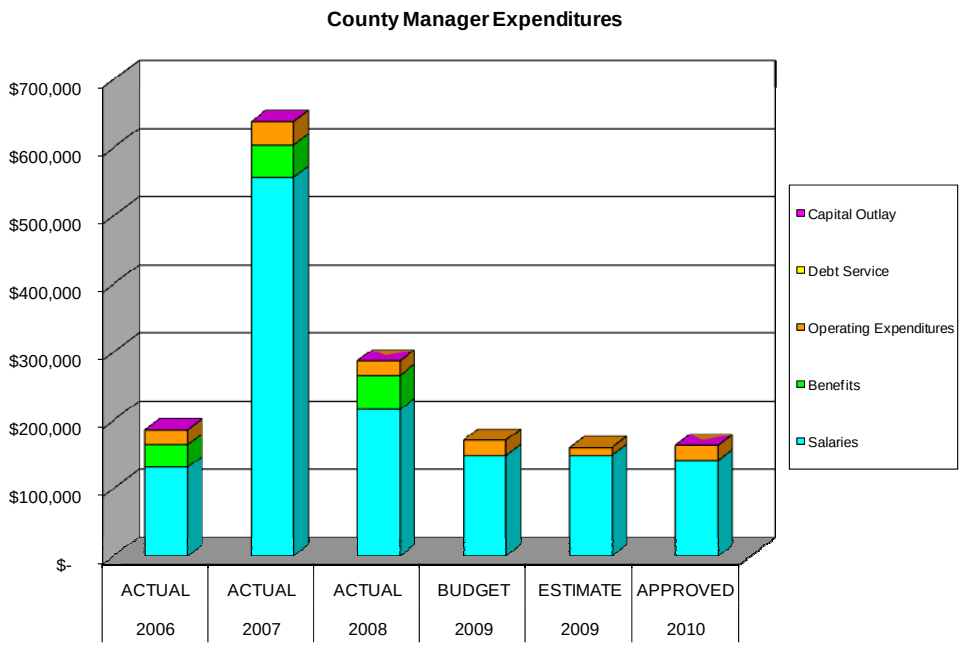
NUMBER OF APPROVED POSITIONS: Two full-time.



SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

- There is an increase in 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: NONE



HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5107								
Salaries Total		$ 131,481	$ 556,672	$ 216,028	$ 148,704	$ 148,704	$ 141,840	$ (6,864)	-4.62%
Benefits Total		$ 32,800	$ 47,149	$ 50,287	$ 46,300	$ 44,112	$ 33,070	$ (13,230)	-28.57%
Operating Expenditures Total		$ 22,181	$ 34,520	$ 20,827	$ 22,388	$ 11,325	$ 21,553	$ (835)	-3.73%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
County Manager Total		$ 186,462	$ 638,341	$ 287,142	$ 217,393	$ 204,141	$ 196,464	$ (20,929)	-9.63%

COUNTY MANAGER FY10 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.

- Decrease of 4.62% or $6,864 in salaries primarily due to:
  - Implementation of furlough days .
- 28.57% or $13,230 decrease in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs, and retirement contribution freezes.
- Decrease in operating expenditures of 3.73% or $835 primarily due to:
  - $1,905 decrease in communications.
  - $1,000 increase in travel expenses.
- Total decrease of 9.63% or $20,929.

ADDITIONAL STAFF REQUESTED: **NONE.**

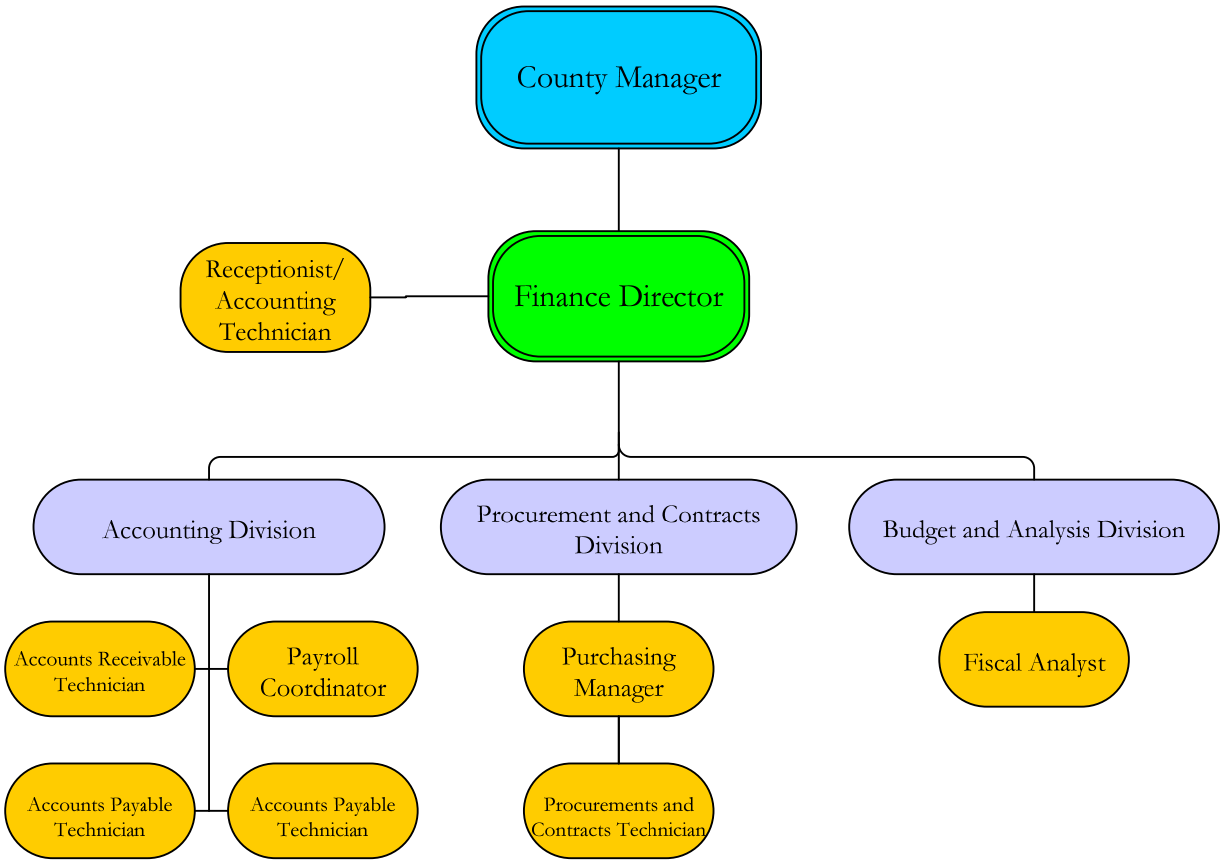
CAPITAL REQUESTS: **NONE.**

FINANCIAL ADMINISTRATION

MISSION AND GOALS:

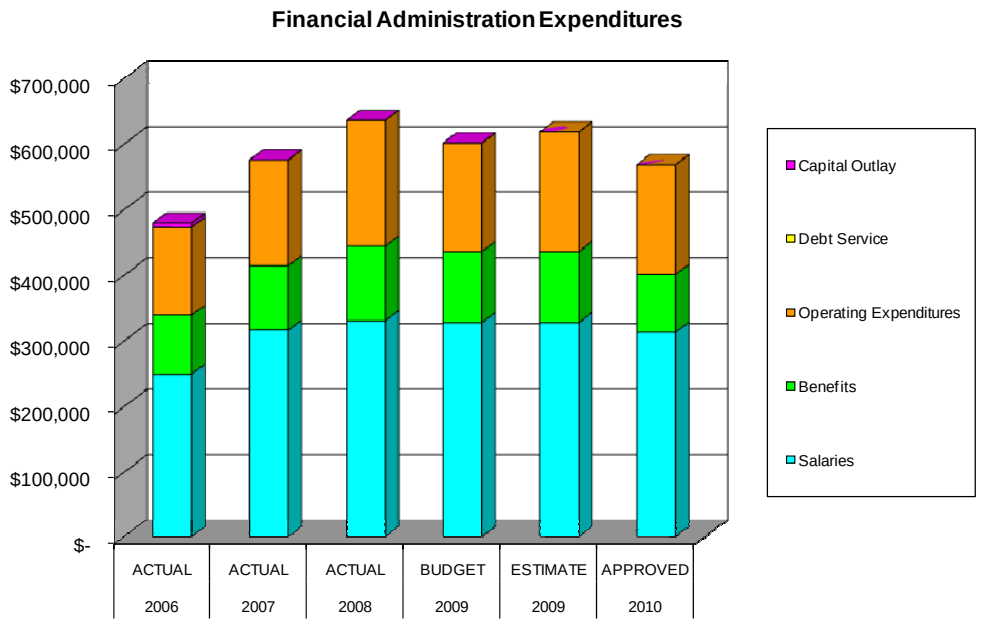
The department of Financial Administration is responsible for financial management systems that ensure delivery of efficient and effective services responsive to the needs of the citizens in accordance with the best-recognized principles of governmental finance. This department maintains systems of accounting 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 FY10:* NONE**



HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5108								
Salaries Total		$ 249,643	$ 317,245	$ 330,958	$ 328,206	$ 328,206	$ 313,666	$ (14,539)	-4.43%
Benefits Total		$ 89,934	$ 97,964	$ 113,665	$ 108,337	$ 108,337	$ 88,094	$ (20,243)	-18.69%
Operating Expenditures Total		$ 133,691	$ 160,952	$ 191,620	$ 165,484	$ 182,417	$ 167,035	$ 1,551	0.94%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ 6,620	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Financial Admin. Total		$ 479,888	$ 576,161	$ 636,243	$ 602,027	$ 618,960	$ 568,795	$ (33,232)	-5.52%

FINANCIAL ADMINISTRATION FY10 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.

- 4.43% or $14,539 decrease in salaries primarily due to:
  - Implementation of furlough days and staff restructuring.
- 18.69% or $20,243 decrease in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from restructuring, furloughs, and retirement contribution freezes.
- While some individual line items have decreased, overall, operating expenditures have increased 0.94% or $1,551 primarily due to:
  - $7,000 increase in other professional fees primarily associated with Kronos, the County's payroll system.
  - $5,000 decrease in auditing fees.
- Total decrease of 5.52% or $33,232.

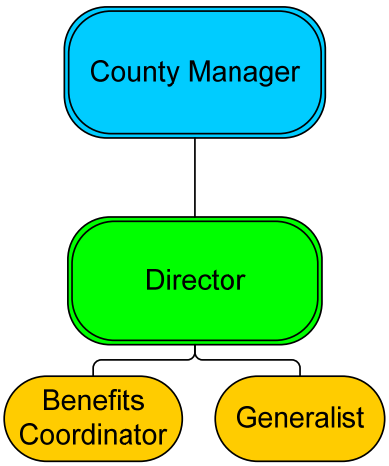
***ADDITIONAL STAFF REQUESTED*: NONE.**

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.

- Make quality a part of the way we work.
- Improve the efficiency and effectiveness of Human Resources at all levels.
- Help make Jackson County a great place to work both professionally and personally.
- Establish, administer and effectively communicate sound policies and procedures.
- Maintain a competitive salary and benefit package.
- Provide training and development for the care enhancement of our workforce.
- Assist departments in the recruitment of the best qualified people.



NUMBER OF APPROVED POSITIONS: Three full-time.

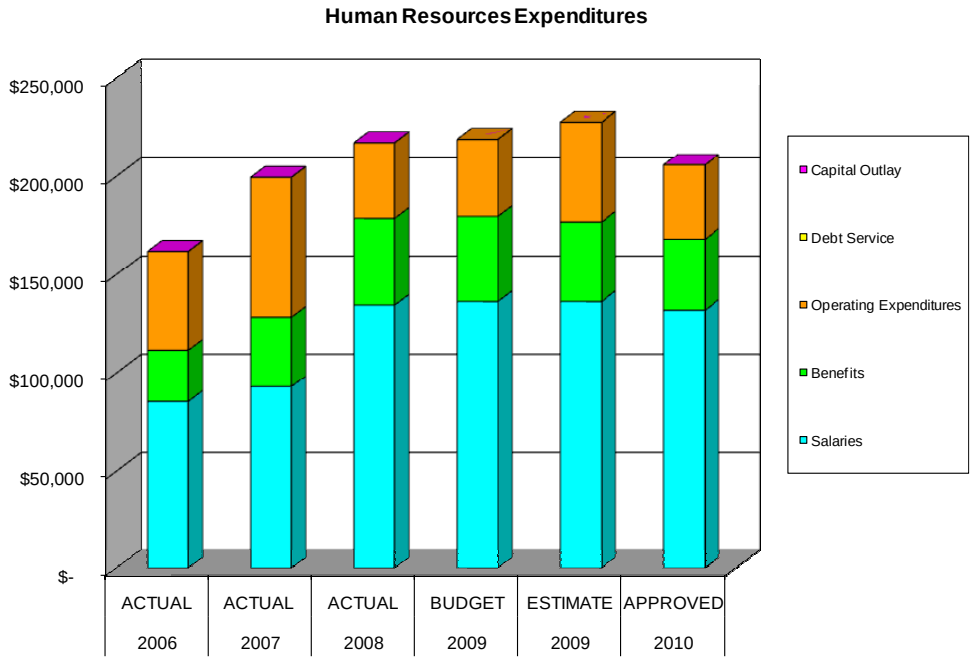
OBJECTIVES:

- Provide more retirement education to employees to increase participation.
- Provide more training regarding employee relations to supervisory staff to curb potential adverse actions resulting in potential liabilities.
- Revision of policies and procedures to address issues found during review process for compliance, consistency and applicability.
- Expand safety and wellness program to support employees' well-being which could potentially lead to reduced insurance cost.
- Provide additional education to employees regarding all county sponsored benefit plans.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

- Policy & procedure manual review, revision and reprint.
- Requesting a Wellness Program line item to be added to the Human Resources budget, as for the last several years we have applied for and received a wellness grant from ACCG; however, the amount has been reduced since the grant program began. Additionally, we have been advised that, like other grants, the funds may not continue to be available. We strive to improve and expand the wellness program each year.
- HR activity that could impact other departments' budgets: Random drug screens could significantly increase and have an impact on other departments' budgets, as these drug screens are charged back to each department. As more random drug screens of public safety and safety-sensitive employees are done, this will result in increases in "other professional fees" for the employees' respective departments.

PERFORMANCE MEASURES: NONE



HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5109								
Salaries Total		$ 85,344	$ 92,895	$ 134,392	$ 136,228	$ 136,228	$ 131,777	$ (2,614)	-1.92%
Benefits Total		$ 26,227	$ 35,341	$ 44,326	$ 43,496	$ 40,617	$ 36,346	$ (7,150)	-16.44%
Operating Expenditures Total		$ 50,373	$ 71,254	$ 38,641	$ 39,358	$ 50,873	$ 37,696	$ (1,662)	-4.22%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Human Resources Total		$ 161,944	$ 199,490	$ 217,359	$ 219,082	$ 227,718	$ 205,820	$ (13,262)	-6.05%

HUMAN RESOURCES FY10 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.

- Decrease of 1.92% or $2,613 in salaries primarily due to:
  - Implementation of furlough days.
- Decrease of 16.44 % or $7,150 in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs, and retirement contribution freezes.
- Decrease of 4.22% or $1,662 in operating expenditures primarily due to:
  - $2,800 decrease in advertising.
- Total increase of 6.05 % or $13,262.

ADDITIONAL STAFF REQUESTED: **NONE.**

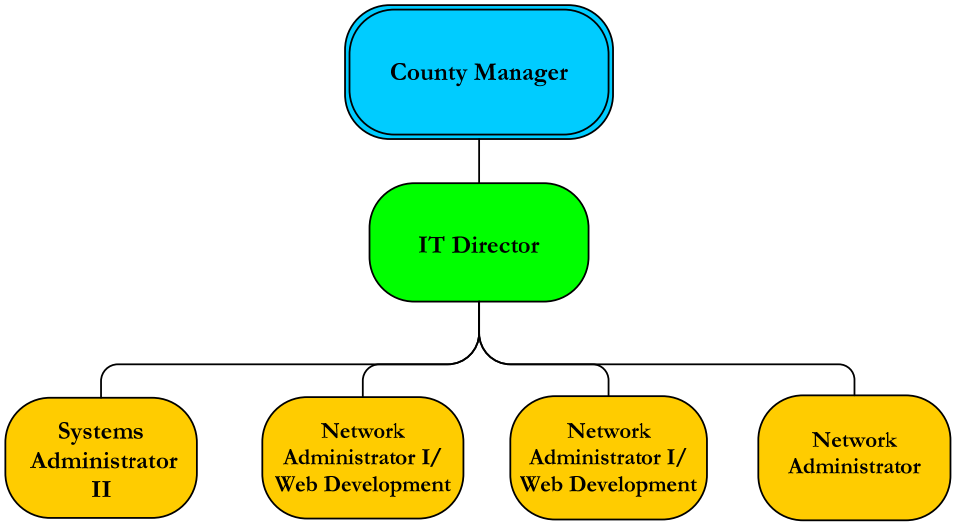
CAPITAL REQUESTS: **NONE.**

INFORMATION TECHNOLOGY

MISSIONS AND GOALS:

In partnership with other Jackson County departments, the mission of the Information Technology Department is to provide the highest quality technological services to our departments, users, and citizens through thoughtful planning, fiscal responsibility, accessibility, and exemplary client services, 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.



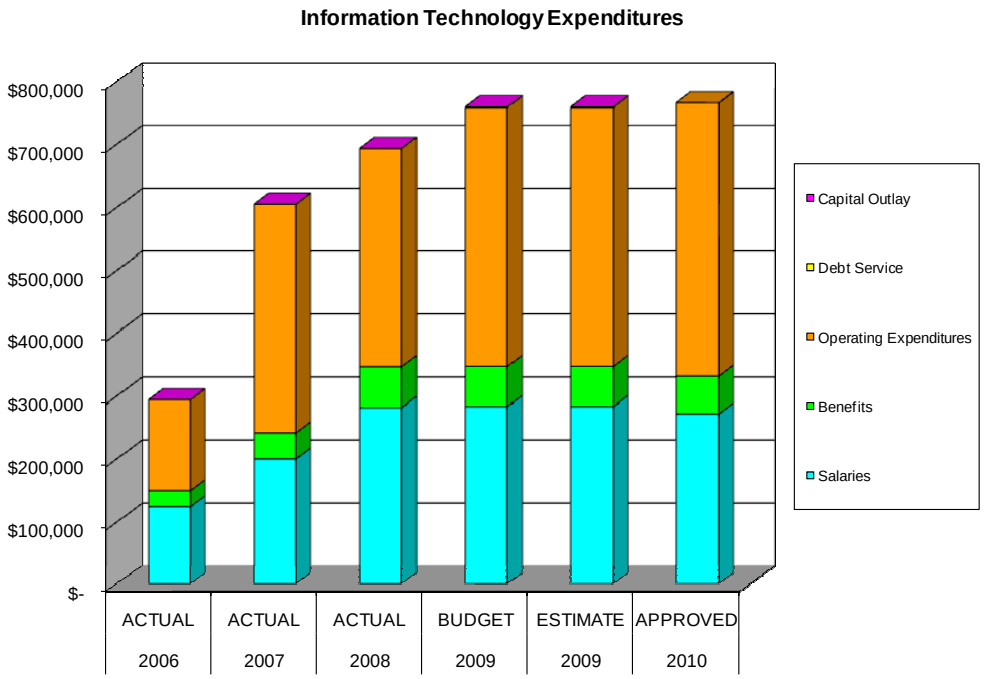
OBJECTIVES:

- 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 make informed decisions, accepting responsibility for decisions, actions and results.
- Develop quality, cost effective solutions that are appropriate to the client's business needs.

PERFORMANCE MEASURES: NONE

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

- Additional staffing needed to maintain our high quality of service and support that all county departments depend upon heavily for daily operations.
- Additional funding needed to implement network and data infrastructure to provide existing and expanded services to public safety departments and offices (EMA, 911 & Sheriff's Office).



HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5113								
Salaries Total		$ 124,925	$ 200,007	$ 281,926	$ 283,745	$ 283,745	$ 272,147	$ (11,597)	-4.09%
Benefits Total		$ 25,674	$ 41,777	$ 64,895	$ 63,907	$ 63,907	$ 59,927	$ (3,979)	-6.23%
Operating Expenditures Total		$ 143,535	$ 363,542	$ 346,519	$ 411,300	$ 411,300	$ 433,400	$ 22,100	5.37%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay[3]		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Information Technology Total		$ 294,134	$ 605,326	$ 693,340	$ 758,951	$ 758,951	$ 765,475	$ 6,524	0.86%

INFORMATION TECHNOLOGY FY10 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.

- Decrease of 4.09% or $11,597 in salaries primarily due to:
  - Implementation of furlough days.
- Decrease of 6.23% or $3,979 in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs, and retirement contribution freezes.
- Increase of 5.37% or $22,100 in operating expenditures primarily due to:
  - 26.61% or $30,600 increase in the cost of maintenance contracts for software applications.
  - $10,000 decrease in website development.
- Total increase of 0.86% or $6,524.

ADDITIONAL STAFF REQUESTED:

- **One (1) Network Administrator/Engineer – Grade 24 @ estimated cost of $73,178** (salary & benefits included)

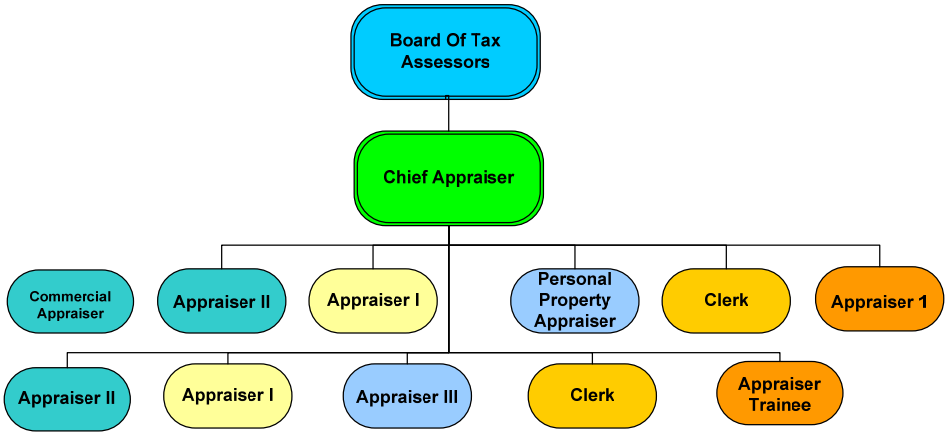
CAPITAL REQUESTS: **NONE.**

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: 12 full-time and three part-time Board of Assessors.

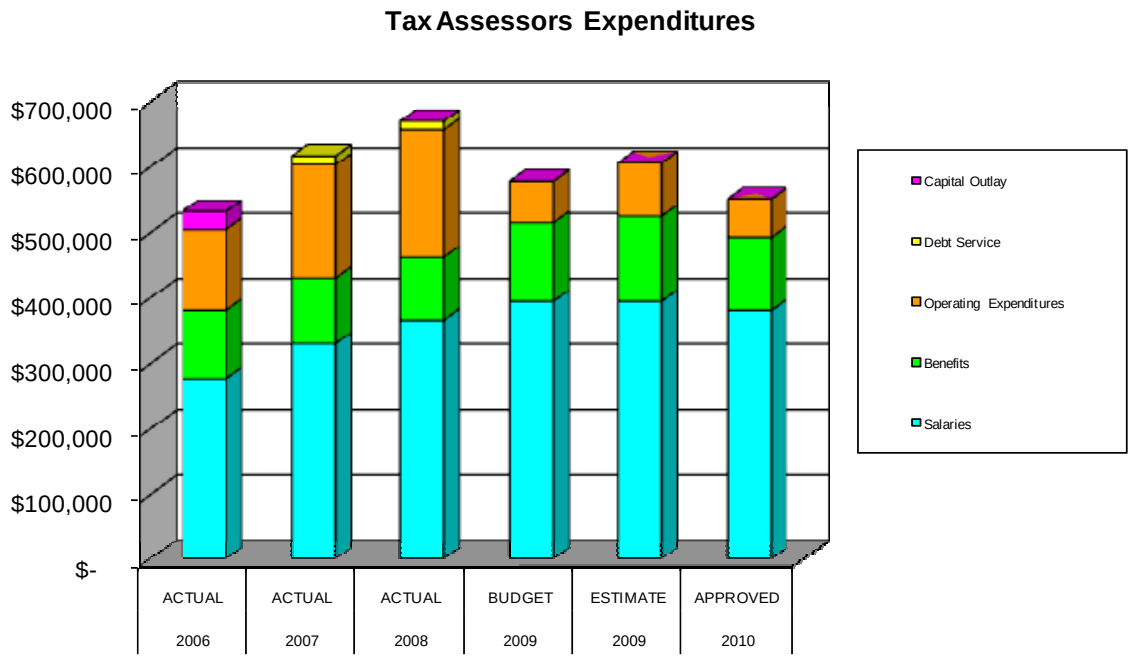


SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

- Perceptions of property values in today's economy.
- The impact to the digest from the passage of Senate Bill 233 placing a moratorium on personal property taxes.

PERFORMANCE MEASURES:

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Workload Measures					
Real Estate Parcels – Reviewed	12,532	25,874	10,000	10,697	10,697
Real Estate Parcels – Appraised	12,089	25,874	10,000	10,697	10,697
Personal Property Parcels – Reviewed	80	402	3,000	2,362	2,362
Personal Property Parcels – Appraised	1,687	2,283	3,000	2,362	2,362
Building Permits Worked	1,904	2,974	490	333	250
Carryovers	432	367	249	128	81
Mobile Homes	3,358	3,233	3,096	3,011	3,011
Personal Property Audits – Field	20	94	131	100	20
Deeds Worked	4,426	4,153	4,234	4,211	3,000
Conservation Use Applications Worked	259	195	390	428	400
Appeals/Inquiries Received	200	1,913	835	1,455	1,500
Board of Equalization Hearings Conducted	40	150	361	1,044	1,500
Taxpayer Inquiries – Telephone	19,000	20,000	20,000	20,000	20,000
Taxpayer Inquiries – Walk-Ins	14,000	15,000	15,000	15,000	15,000
Efficiency Measures					
# of Real & Personal Property Parcels Appraised per Appraiser	3,444	2,860	2,900	2,900	2,900



HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5111								
Salaries Total		$ 278,314	$ 330,793	$ 366,922	$ 395,442	$ 395,442	$ 381,647	$ (13,795)	-3.49%
Benefits Total		$ 103,192	$ 100,486	$ 95,527	$ 120,152	$ 129,890	$ 112,178	$ (7,973)	-6.64%
Operating Expenditures Total		$ 123,750	$ 177,639	$ 194,730	$ 63,257	$ 82,003	$ 58,662	$ (4,595)	-7.26%
Debt Service Total		$ -	$ 13,276	$ 13,276	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ 27,123	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Tax Assessors Total		$ 532,379	$ 622,194	$ 670,454	$ 578,851	$ 607,335	$ 552,487	$ (26,363)	-4.55%

TAX ASSESSOR FY10 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.

- 3.49% or $13,795 decrease in salaries primarily due to:
  - Implementation of furlough days.
- 6.64% or $7,973 decrease in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs, and retirement contribution freezes.
- 7.26% or $4,595 decrease in operating expenditures primarily due to:
  - $1,000 decrease in each of the following line items: fuel and lubricants, supplies, conferences & training, and operating leases.
- Total decrease of 4.55% or $26,363.

ADDITIONAL STAFF REQUESTED: Personal Property Appraiser, estimated cost: $46,667.

CAPITAL REQUESTS: Aerial photo project.

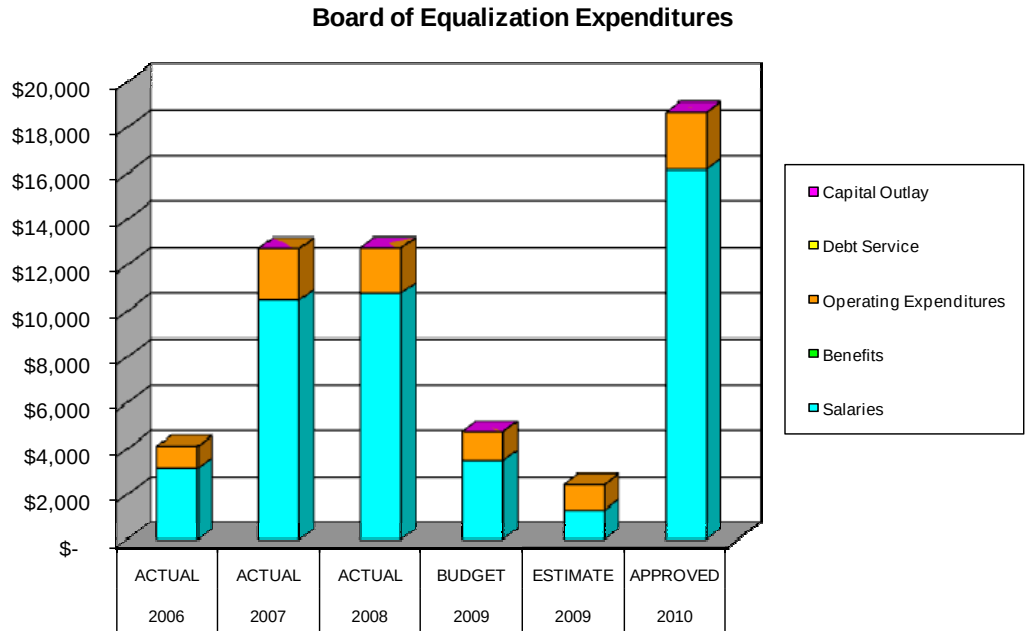
BOARD OF TAX EQUALIZATION

MISSIONS AND GOALS:

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 FY10: NONE

PERFORMANCE MEASURES: NONE



HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5115								
Salaries Total		$ 3,150	$ 10,500	$ 10,800	$ 3,500	$ 1,350	$ 16,200	$ 12,700	362.86%
Benefits Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Operating Expenditures Total		$ 986	$ 2,269	$ 1,991	$ 1,250	$ 1,127	$ 2,500	$ 1,250	100.00%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Board of Equalization Total		$ 4,136	$ 12,769	$ 12,791	$ 4,750	$ 2,477	$ 18,700	$ 13,950	293.68%

BOARD OF TAX EQUALIZATION FY10 BUDGET HIGHLIGHTS:

- The County passed a resolution allowing the Board of Equalization to deal with appeals thereby increasing salaries and operating costs.

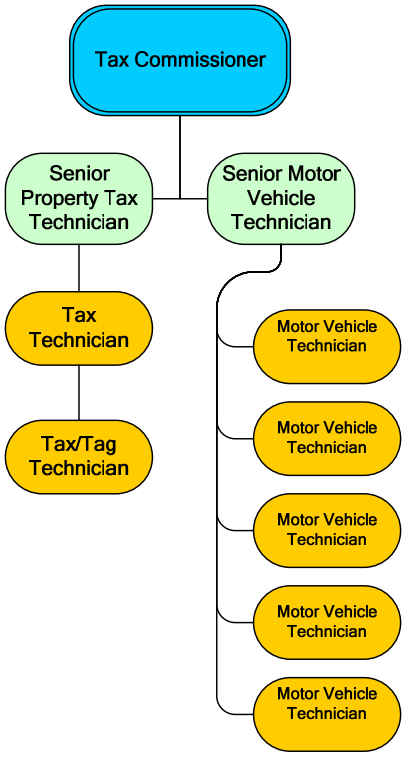
TAX COMMISSIONER

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.

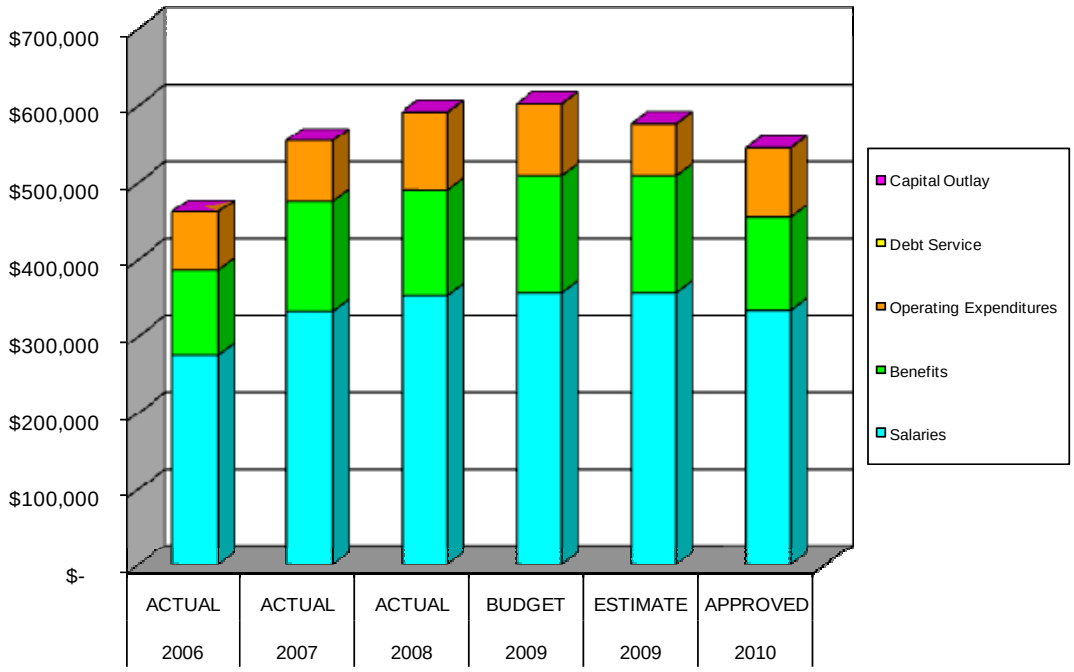
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

- 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:

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Workload Measures					
Property Tax Bills	37,711	39,000	41,250	42,000	42,400
Delinquent Tax Bills	2,300	2,500	3,500	3,500	4,000
Mobile Home Bills	3,627	3,700	3,138	3,200	3,200
Tax Levy/Sales	225/10	200/9	500/20	200/10	300/20
Vehicle Tags Issued	69,326	72,500	72,800	75,000	77,000
Tags Transferred	3,390	3,600	3,049	3,600	4,000
Titles Processed	13,777	14,250	12,827	14,000	14,800
Efficiency Measures					
# of Vehicle Tags Issued, Transferred and Titles Processed per Motor Vehicle Technician	17,300	19,000	20,000	20,000	20,600
# of Property Tax Bills Processed per Tax Technician	20,699	21,000	44,384	22,000	22,800

Tax Commissioner Expenditures



HISTORICAL INFORMATION AND APPROVED 2009 DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5112								
Salaries Total		$ 274,152	$ 331,841	$ 351,922	$ 355,502	$ 355,502	$ 333,157	$ (22,345)	-6.29%
Benefits Total		$ 112,576	$ 144,422	$ 138,520	$ 153,241	$ 153,159	$ 121,060	$ (32,181)	-21.00%
Operating Expenditures Total		$ 74,400	$ 77,742	$ 100,663	$ 93,445	$ 68,006	$ 90,091	$ (3,354)	-3.59%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Tax Commissioner Total		$ 461,128	$ 554,005	$ 591,106	$ 602,188	$ 576,668	$ 544,309	$ (57,880)	-9.61%

TAX COMMISSIONER FY10 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.

- 6.29% or $22,345 decrease in salaries primarily due to:
  - Implementation of furlough days.
- 21.00% or $32,181 decrease in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs, and retirement contribution freezes.
- 3.59% or $3,354 decrease in operating expenditures primarily due to:
  - 18.92% or $7,000 decrease in other professional fees for cost of tag renewal mailing service, etc.
  - 10.00% or $1,000 decrease in supplies.
  - 30.77% or $2,386 increase in operating leases.
  - 10.0% or $1,900 increase in maintenance contracts.
- Total decrease of 9.61% or $57,880.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS: **NONE.**

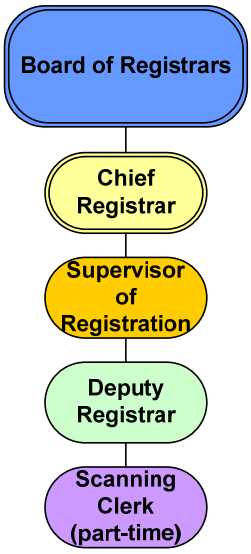
BOARD OF VOTER REGISTRARS

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 part-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 or in person, 45 days prior to each election.
- Offer advanced/satellite voting one week prior to elections.
- Assist and guide each municipality before and during elections.
- Schedule monthly State mandated board meetings.
- Codify reports received from other counties and states.
- 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 precincts are 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 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 by annual training and deputizing of the high school principals in registration of their students.
- 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 or vote in person without providing 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 four DRE machines to ensure that all absentee locations are sufficiently equipped for voting.
- Ensure proper credit for voting is given for 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.
- Provide voter information on any changes in precincts, district lines or polling locations by issuing new voter cards.
- To provide voters with photo I.D.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

The law was changed to allow a voter to request a paper ballot by mail/early voting for "No Reason". When this action was taken, it increased paper voting and in person voting in 2008 by 52%. We expect that percentage to increase in 2010. With such a large increase, the department will need to employ extra personnel to work in the office in order to meet the mandated requirement of every ballot request received must be mailed to that voter within 24 hours of receiving it, and vote the in person voter in a timely manner. We voted 22,719 paper ballots and in person voting for the year 2008. In order to keep up with supply and demand, it took three of us working 9-10 hour days to meet these requirements. For 2010, we foresee the need of seven people to work on absentees/in person voting to meet the need of each voter request. This request for extra personnel will be for at least two weeks prior to the Primary and General Elections, in order to fulfill the demand for this type of voting.

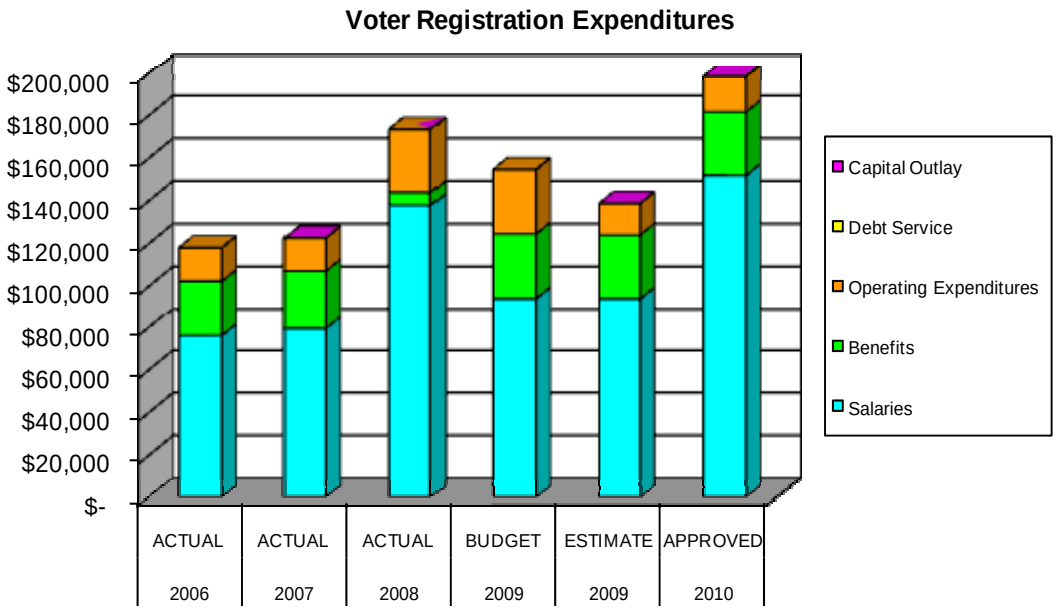
Since the implementing of satellite voting during the Advanced Voting week for the county, our totals with in person voting has increased dramatically. The hiring and training of each individual that will be working at these points and in our office will be the responsibility of our office. In order to ensure that these positions run smoothly, it take several weeks of training in our office with each one learning how to handle any problem that may occur at one of the satellite points. We believe that an even larger amount of the voter population will utilize this form of voting in 2010. This in itself will have a greater impact on our office/satellite staff.

There are four types of provisional voting. Each one will affect our office directly. Our office and staff will be responsible for researching these ballots within 24 hours of the closing of the polls to determine if the voter was eligible to vote. This research must be done before the Election Superintendent can consolidate any election results. If we find that the voter is not eligible, we must justify the reason in writing that they were rejected and notify that person by first class mail of that decision. If we find the person was eligible we still must notify him/her of our findings by mail. Our office is still required to supply a secure line, either by phone, toll free, or by a secure website, that the voter may go to in order to find out the results of our research. We feel this type of voting will increase in 2010.

PERFORMANCE MEASURES:

	2006 Actual	2007 Actual	2008 Estimate	2009 Forecast	2010 Forecast
Workload Measures					
Registration of Voters	28,108	29,250	31,700	33,127	36,565
Presidential Preference Primary - Absentee Ballots	No election	No election	No election	No election	n/a
Presidential Preference Primary - Advanced Voting	No election	No election	No election	No election	n/a
Primary Election - Absentee Ballots	11,115	No election	No election	No election	450
Primary Election - Advance Voting	3,000	No election	No election	No election	2,750
General Election - Absentee Ballot	1,500	No election	No election	No election	1,500
General Election - Advanced voting	3,500	No election	No election	No election	13,700
Special Election - Absentee Ballots	No election	No election	1,500	1,501	760
Special Elections - Advanced Voting	No election	No election	No election	No election	1,250
Run-offs times 2 - Absentee Ballots	350	No election	No election	No election	1,200
Run-offs times 2 - Advanced Voting	790	No election	No election	No election	2,750
Efficiency Measures					
# of Voters Registered per Registrar	9,067	9,750	10,567	16,564	18,283

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Workload Measures					
Registration of Voters	28,108	29,250	31,700	33,127	36,565
Special Election	n/a	500	1,500	1,500	1,475
Paper Ballots Issued for Primary, General, Run-off	n/a	n/a	5,000	5,000	3,750
Advance Voting for Primary, General , Run-off	n/a	n/a	7,000	7,000	192,147



HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5114								
Salaries Total		$ 76,311	$ 79,645	$ 138,090	$ 94,302	$ 94,302	$ 152,068	$ 57,766	61.26%
Benefits Total		$ 26,195	$ 27,688	$ 5,994	$ 30,329	$ 29,872	$ 29,722	$ (607)	-2.00%
Operating Expenditures Total		$ 15,754	$ 15,384	$ 29,602	$ 30,165	$ 14,675	$ 16,778	$ (13,387)	-44.38%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Voter Registration Total		$118,260	$ 122,717	$ 173,686	$ 154,796	$ 138,849	$ 198,569	$ 43,773	28.28%

VOTER REGISTRATION FY10 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.

- 61.26% or $57,766 increase in salaries primarily due to:
  - Need for poll workers in the 2010 elections.
- 2.00% or $607 decrease in benefits.
- While some individual line items have increased, overall a 44.38% or $13,387 decrease in operating expenditures is due to:
  - 56.52% or $8,450 decrease in postage due to postage based on actual usage.
  - 37.50% or $1,500 decrease in general operating supplies.
  - 100% or $5,835 decrease in expendable equipment due to no voting machines needed for purchase in 2010.
- Total increase of 28.28% or $43,773.

ADDITIONAL STAFF REQUESTED:

- 18 seasonal poll workers to help with elections:
  - Poll Managers at $13/hour *(five of these people will work the entire 45 days, the others will work the advanced voting week only)*.
  - Assistant Managers at $12/hour
  - Poll Workers @ $10/hour
- 3 office workers to help with absentee and office work:

CAPITAL REQUESTS: None

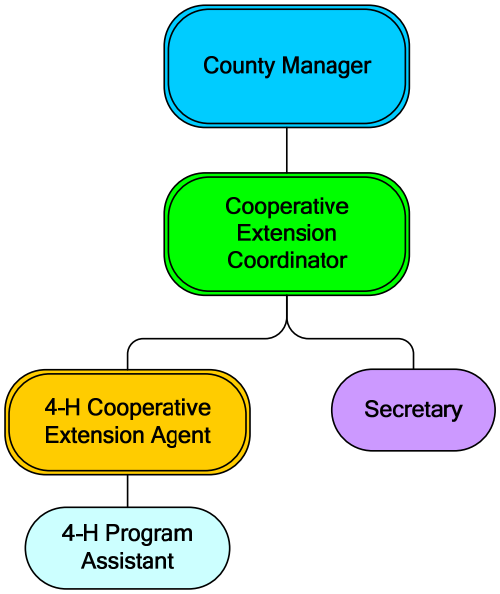
COOPERATIVE EXTENSION SERVICE

MISSION:

The Mission of UGA Cooperative Extension is to extend lifelong learning to the people of Georgia 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.
- Provide information to homeowners and farmers on strategies to deal with the drought and water restrictions.

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.
- Increase volunteer leadership in all areas of 4-H.

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 profitability and sustainability.
- 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.

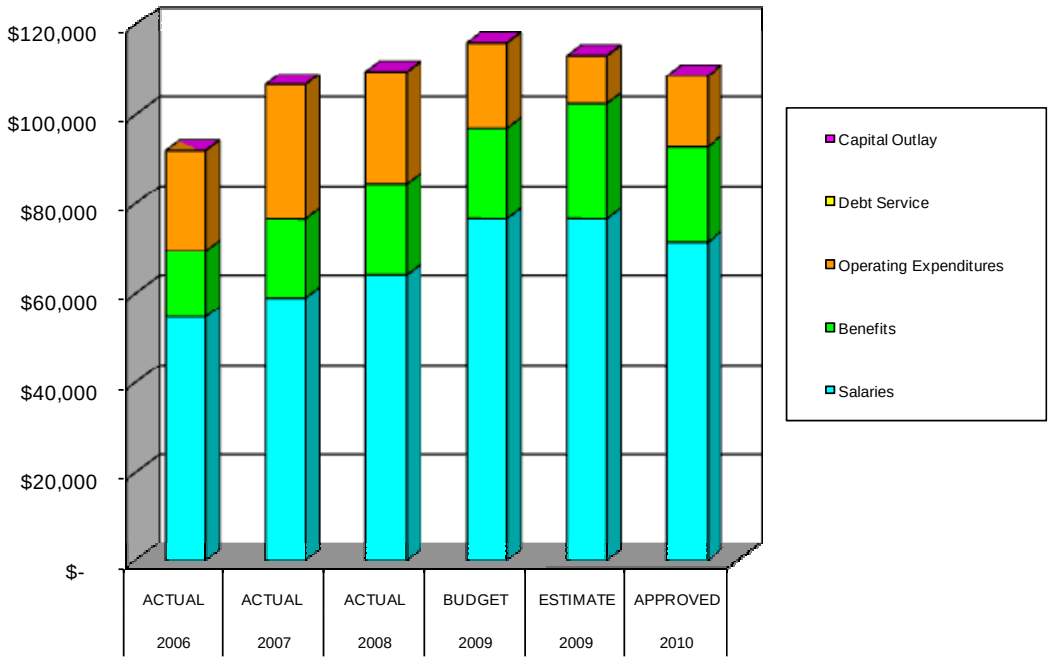
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

- 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 restrictions on outdoor watering have caused problems with the horticultural industry and homeowners as well.
- Increased environmental regulations relating to water quality and waste management puts increasing pressure on local farmers to keep their operations profitable.

PERFORMANCE MEASURES:

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Workload Measures					
Office Visits By Clients (Agriculture)	650	673	700	728	750
Educational Programs & Activities Contacts	12,000	14,258	14,500	15,080	15,500
Number Of Youth Involved In Program	975	917	950	988	1,000
4-H/Youth Newsletters	8,200	8,500	8,500	8,840	9,000
Phone Consultation With Clients	2,800	2,812	2,850	2,964	3,000
Monthly/Quarterly Newsletters	3,500	1,125	1,125	1,170	1,200
Efficiency Measures					
# of Educational Programs & Activities per Agent	4,000	467	500	520	600

Cooperative Extension Service Expenditures



HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL BUDGET

		2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
OBJECT OF EXPENDITURE	**5128**								
Salaries Total		$ 54,763	$ 59,085	$ 64,156	$ 76,786	$ 76,786	$ 71,668	$ (5,118)	-6.67%
Benefits Total		$ 14,864	$ 17,665	$ 20,511	$ 20,358	$ 25,771	$ 21,158	$ 801	3.93%
Operating Expenditures Total		$ 22,305	$ 29,997	$ 25,046	$ 18,943	$ 10,683	$ 15,993	$ (2,950)	-15.57%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Cooperative Extension Total		$ 91,932	$ 106,747	$ 109,714	$ 116,087	$ 113,240	$ 108,819	$ (7,267)	-6.26%

COOPERATIVE EXTENSION FY10 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.

- 6.67% or $5,118 decrease in salaries primarily due to:
  - Implementation of furlough days.
- 3.93% or $801 increase in benefits primarily due to:
  - Slight increases in benefits due to changes in individual coverage.
- 15.57% or $2,950 decrease in operating expenditures primarily due to:
  - 25.0% or $500 decrease in fuel and lubricants.
  - 100% or $1,500 decrease in repairs to building as funding is moved to Buildings & Grounds department budget.
- Total decrease of 6.26% or $7,267.

ADDITIONAL STAFF REQUESTED: **NONE.**

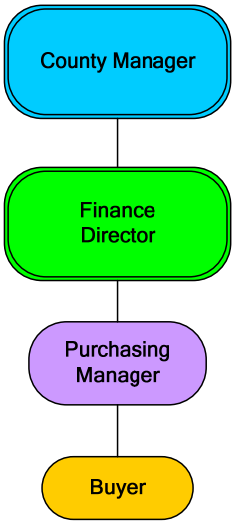
CAPITAL REQUESTS: **Two (2) laptops.**

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 all contracts 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 all contracts to ensure proper execution of services, payment, collection of revenues, and review/renegotiation on renewable contracts.
- 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.

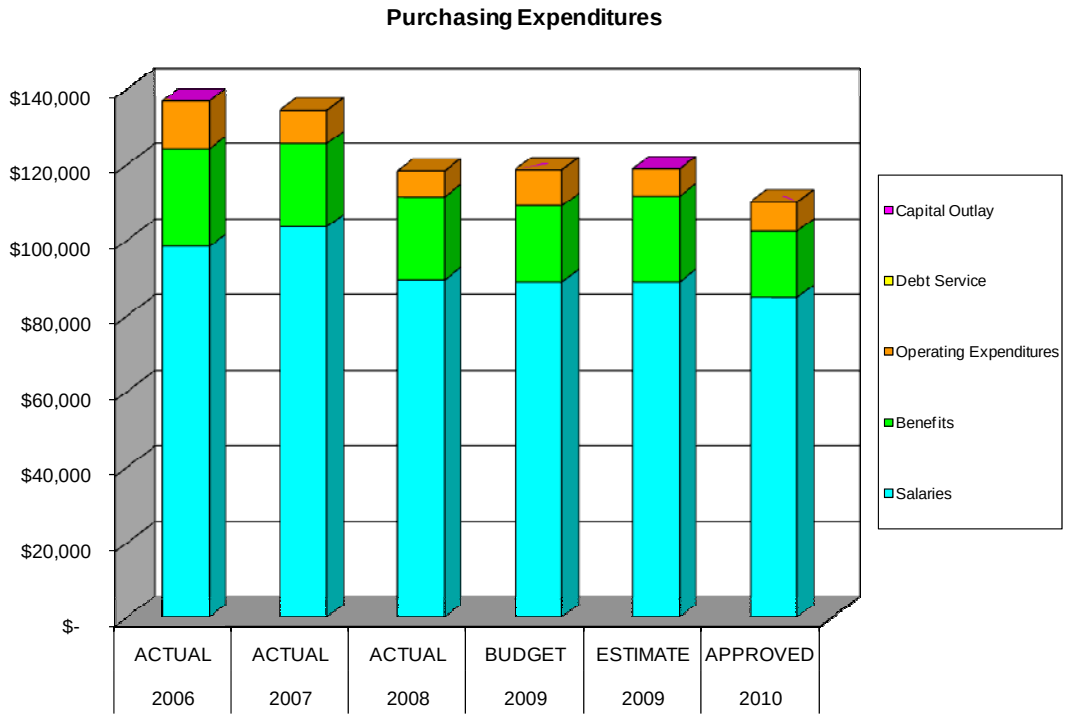
OBJECTIVES:

- Continue to instruct all departments on the Purchasing and Procedures Manual approved by the Board of Commissioners in 2006.
- Continue the implementation of the Harris Departmental Purchasing Module in all departments.
- 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, equipment and obsolete repair parts 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 information webpage and advertise bids on this page.
- Develop a professional procurement system which is adaptable and responsive to changing needs and conditions within the County and the marketplace.
- Continue Professional-level training to enhance the effectiveness of the Purchasing division.
- Renovate and market the Commerce Service Center to increase rental revenue.

SIGNIFICANT ISSUES FACING THIS DEPARTMENT IN FY10:

- Maximizing purchasing dollars to fund necessary operations.
- Marketing the Commerce Service Center if remodeled.
- Reducing operating costs across the board without sacrificing service.
- Completing the historical courthouse renovation.



HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5130								
Salaries Total		$ 98,369	$ 103,563	$ 89,498	$ 89,008	$ 89,008	$ 84,899	$ (4,109)	-4.62%
Benefits Total		$ 25,779	$ 21,968	$ 21,978	$ 20,106	$ 22,656	$ 17,529	$ (2,577)	-12.82%
Operating Expenditures Total		$ 12,685	$ 8,831	$ 6,827	$ 9,481	$ 7,197	$ 7,675	$ (1,806)	-19.05%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Purchasing Department Total		$ 136,833	$ 134,362	$ 118,303	$ 118,596	$ 118,861	$ 110,103	$ (8,492)	-7.16%

PURCHASING FY10 BUDGET HIGHLIGHTS:

- 4.62% or $4,109 decrease in salaries primarily due to:
  - Implementation of furlough days.
- 12.82% or $2,577decrease in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs, and retirement contribution freezes.
- 19.05% or $1,806 decrease in operating expenditures primarily due to:
  - 53.13% or $1,700 decrease in conferences and training.
- Total decrease of 7.16% or $8,492.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS:

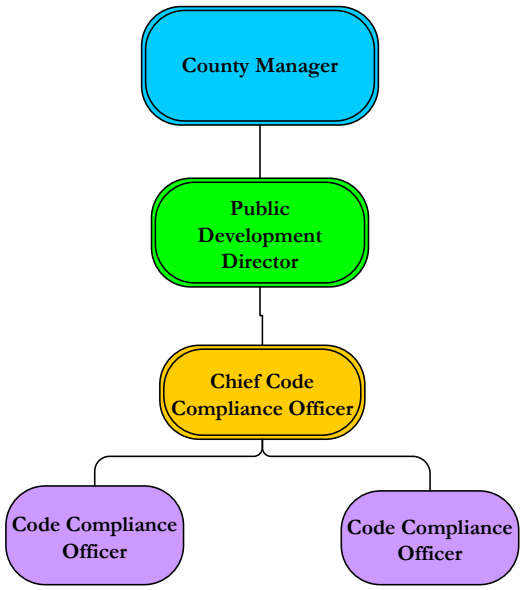
Renovation of Commerce Center, estimated cost: $660,000. Increase rental revenues in this commercial space (38,000 sq. ft. of renovated space x $5.00/ sq. ft annually = $190,000).

CODE COMPLIANCE

MISSION & GOALS:

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.



OBJECTIVES:

- To encourage voluntary compliance of codes and ordinances.
- To provide a service to the citizens.
- To enhance the quality of life for all citizens.
- Assist in the collection of revenue from business licenses and mobile home tax collections.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

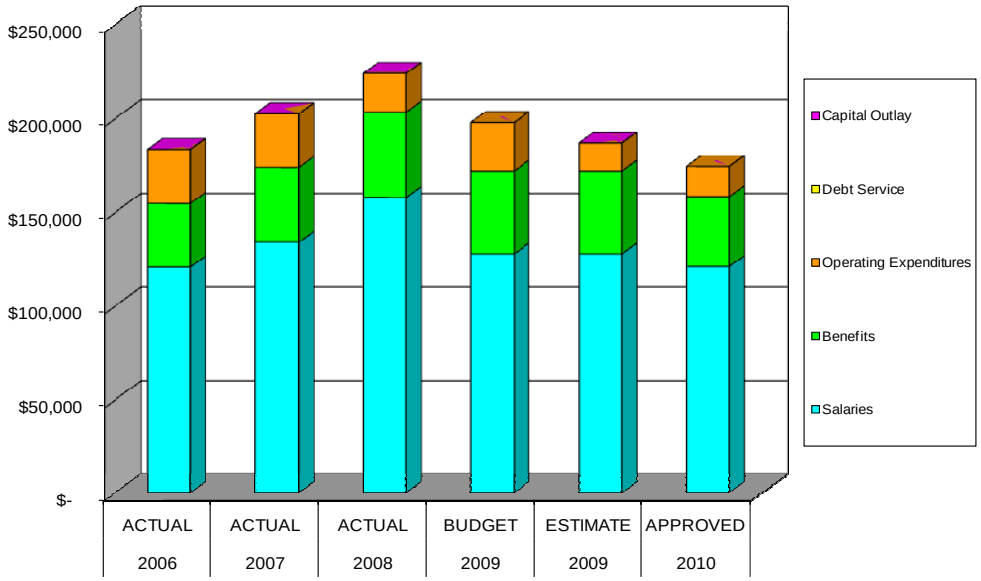
Due to rapid growth in the county, the Code Compliance workload for calls and services has increased dramatically. We started out with three employees, which serviced around 35,000 citizens. We now service around 59,000 citizens. This increase in population has added a burden on this office to provide the same quality service to our citizens with only three employees.

PERFORMANCE MEASURES:

PROPERTY GROUPS	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Workload Measures					
Zoning Violations	62	91	95	100	125
Building Permits	81	49	55	60	70
Solid Waste	154	258	285	300	325
Illegal Dumping	93	58	65	70	80
Illegal Burns	n/a	58	60	65	70
Erosion Control	24	11	10	15	20
Junk Vehicles	142	241	250	275	300
Warnings	400	484	500	550	600
Citations	150	210	225	260	275
Building Permit Fines	n/a	$ 7,213	$ 8,000	$ 9,000	$ 10,000
Efficiency Measures					
# of Warnings & Citations Written per Officer	275	347	363	388	350

BUSINESS & TAXES	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Workload Measures					
Business Licenses	57	19	34	40	45
Trailer Permits	1,031	587	442	475	525
Trailers Tagged	n/a	1,177	1,200	1,400	1,500
Delinquent Taxes	203	-	-	-	-
Sales Tax Number	34	-	-	-	-
Bad Checks	18	12	18	25	30
Dog Calls	67	-	-	-	-
Other Calls	214	-	-	-	-
Calls for service	1,284	940	976	1,200	1,400
Total Revenues	$ 263,503	$ 257,930	$ 297,076	$ 300,000	$ 320,000
Efficiency Measures					
# of Service Calls per Officer	642	470	489	550	600

Code Compliance Officer Expenditures



HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5133								
Salaries Total		$ 120,740	$ 134,016	$ 157,900	$ 127,751	$ 127,751	$ 121,022	$ (6,730)	-5.27%
Benefits Total		$ 33,982	$ 39,884	$ 45,548	$ 44,295	$ 44,295	$ 37,317	$ (6,978)	-15.75%
Operating Expenditures Total		$ 28,759	$ 28,635	$ 20,644	$ 25,825	$ 14,891	$ 16,125	$ (9,700)	-37.56%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Code Enforcement Officer Total		$ 183,481	$ 202,535	$ 224,092	$ 197,871	$ 186,937	$ 174,464	$ (23,408)	-11.83%

CODE COMPLIANCE FY10 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.

- 5.27% or $6,730 decrease in salaries primarily due to:
  - Implementation of furlough days.
- 15.75% or $6,978 decrease in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs, and retirement contribution freezes.
- 37.56% or $9,700 decrease in operating expenditures primarily due to:
  - 52.94% or $4,500 decrease in fuel & lubricants due to lower energy prices.
- Total decrease of 11.83% or $23,408.

ADDITIONAL STAFF REQUESTED: **NONE**.

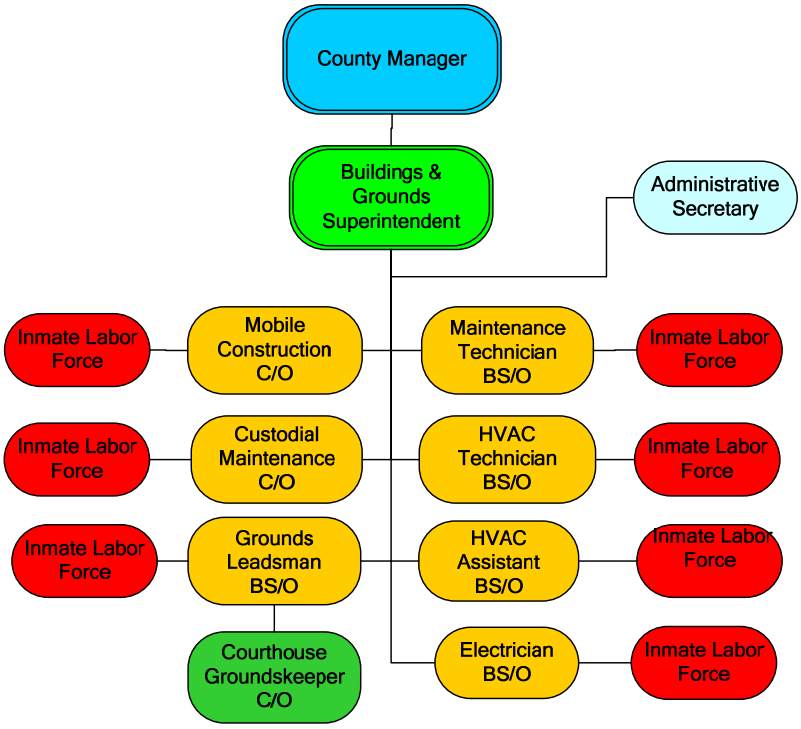
CAPITAL REQUESTS: **NONE.**

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 & Grounds Department to provide a quality maintenance program for all county buildings by providing several types of service, including preventative maintenance, normal repairs, emergency calls, special projects and community assistance.

OBJECTIVES:

- Provide work that is both cost effective and efficient.
- Complete 98% 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.

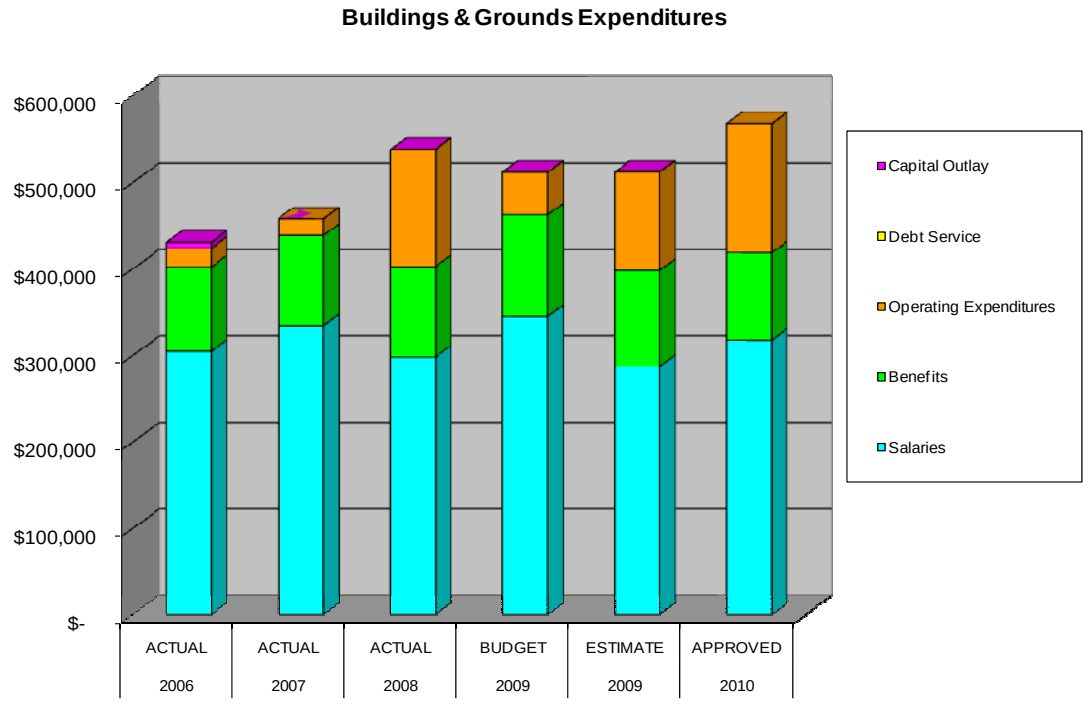
- Recycle and utilize existing equipment and supplies whenever possible.
- Ensure all department heads are informed on a regular basis of the progress and cost of work performed.
- Ensure all Buildings & Grounds employees are properly educated, trained, and certified in their respective fields of service.
- Ensure all Buildings & Grounds employees maintain a professional appearance and positive attitude.

PERFORMANCE MEASURES:

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Workload Measures					
Number of Work Orders	2,205	31,480	3,762	3,950	4,148
% of Work Orders completed with 3 business days	100%	99%	99%	99%	99%
% of emergency responses under 20 minutes	100%	100%	100%	100%	100%
% of service calls completed on first response	90%	99%	99%	99%	99%
% of service calls completed w/o materials	65%	35%	35%	35%	35%
# of Mobile Construction projects	29	29	31	30	30
Efficiency Measures					
# of Work Orders per Maintenance Officer	695	500	467	467	467

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

- Jackson County Buildings & Grounds is requesting one additional employee to work for the Sheriff's Department at the new Jackson County Jail. This position was discussed last year. We have put off hiring for this position due to budget restraints. This individual will be solely responsible for day-to-day maintenance operations at the facility.



HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5139								
Salaries Total		$ 305,075	$ 334,968	$ 298,277	$ 345,302	$ 287,531	$ 318,004	$ (27,298)	-7.91%
Benefits Total		$ 97,422	$ 104,128	$ 104,572	$ 117,654	$ 110,891	$ 101,091	$ (16,563)	-14.08%
Operating Expenditures Total		$ 21,542	$ 18,937	$ 135,631	$ 49,206	$ 113,887	$ 149,180	$ 99,974	203.18%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ 6,930	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Buildings & Grounds Total		$ 430,969	$ 458,033	$ 538,480	$ 512,161	$ 512,310	$ 568,275	$ 56,114	10.96%

BUILDINGS AND GROUNDS FY10 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.

- 7.91% or $27,298 decrease in salaries due to:
  - Implementation of furlough days.
- 14.08% or $16,563 decrease in benefits due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs, and retirement contribution freezes.
- Overall there is a 203.18% or $99,974 increase in operating expenditures primarily due to:
  - 44.44% or $12,000 decrease in fuel & lubricants due to lower energy prices and more fuel efficient vans.
  - $112,900 increase in repairs to buildings and grounds due to the allocation of various county departments' funds for this line item being consolidated under the management of the Buildings & Grounds Department.
- Total increase of 10.96% or $56,114.

ADDITIONAL STAFF REQUESTED: **One (1) full-time Sheriff's Office Facilities Maintenance Technician at 40 hours per week, varied hours/varied days**

CAPITAL REQUESTS: **NONE.**

COURTHOUSE FACILITIES MANAGEMENT

MISSION:

Jackson County Courthouse Facilities Management ensures the efficient operation, maintenance, and repair of all mechanical systems and equipment within the courthouse.

GOALS:

It is the goal of Courthouse Facilities Management to provide a quality maintenance program for the Jackson County Courthouse so that all employees have a clean, safe and pleasant workplace and all visitors have a positive experience.

OBJECTIVES:

- Provide cost effective and efficient services.
- Complete 99% 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 one hour.
- Improve preventative maintenance by keeping daily logs on all mechanical systems.
- Improve rapport with contracted cleaning company by utilizing electronic communication on a weekly basis.
- Give 100% support to all vendors providing contracted services.

PERFORMANCE MEASURES:

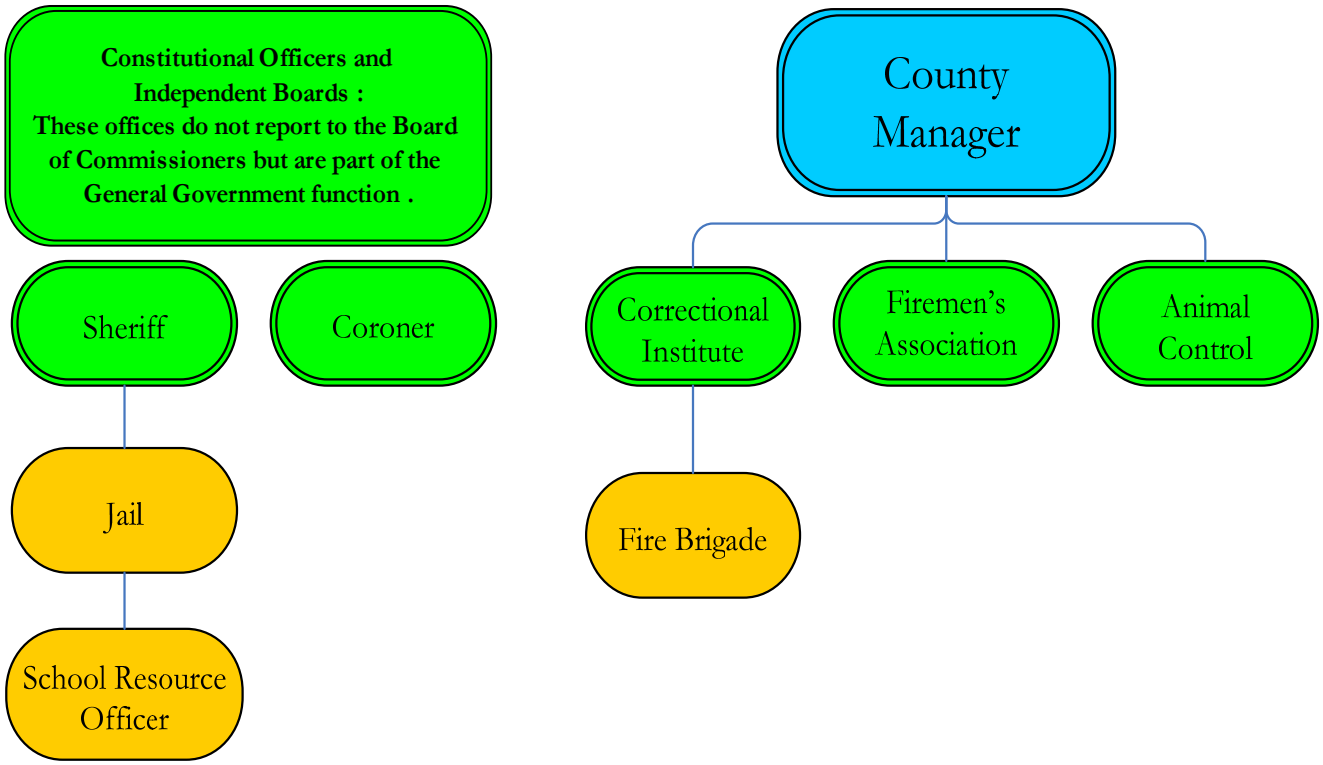
	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Workload Measures				
Number of work orders for courthouse	633	591	621	652
Number of work orders for historic courthouse	24	56	59	*
% of work orders completed within 3 business days	100%	100%	100%	100%

*With the current renovations on the Historic Courthouse, it is impossible to estimate the work orders.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

- The courthouse is now in five years of occupancy and the parking lot lines have become faded and difficult to see. All parking areas need to be resealed and striped. All handicap spaces will also be painted in accordance with current ADA requirements. This will provide extended years of usage.
- ANCO Chemical company is requesting a 9% price increase for the 2010 calendar year. This company provides water treatment for both the chillers and the heating system and controls the corrosive nature of the water.

PUBLIC SAFETY FUNCTION

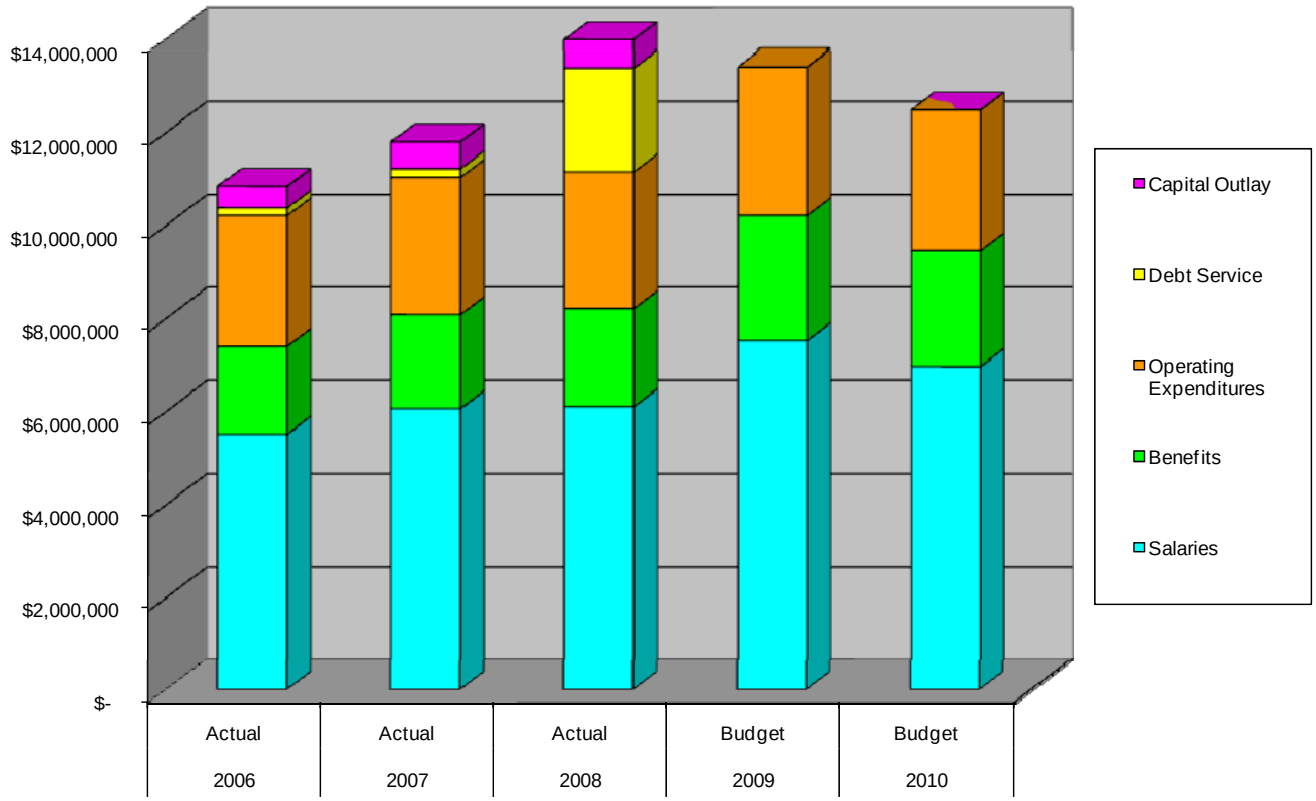


The Public Safety function is comprised of departments responsible for the safety of the county citizens. This function includes Sheriff, Jail, Coroner, Drug Enforcement Resistance Education, Correctional Institute, Fire Brigade, Firemen's Association, Animal Control and Animal Shelter Services. The total proposed Public Safety FY10 budget is $12,487,449 or 35.53% of the total approved FY10 General Fund budget. This is a 6.86% or $919,570 decrease over the approved FY09 budget.

HISTORICAL INFORMATION & APPROVED 2010 PUBLIC SAFETY FUNCTION BUDGET

EXPENDITURES BY DEPARTMENT:	2006	2007	2008	2009	2010	DIFFERENCE	Percent
	ACTUAL	ACTUAL	ACTUAL	BUDGET	APPROVED	2010-2009	Change
PUBLIC SAFETY							
SHERIFF	$ 5,147,720	$ 5,673,487	$ 5,976,840	$ 5,728,738	$ 5,036,296	$ (692,442)	-12.09%
JAIL	2,830,720	3,271,240	5,034,129	4,795,921	4,573,008	(222,913)	-4.65%
CORONER	39,573	46,717	52,873	55,654	50,864	(4,790)	-8.61%
SCHOOL RESOURCE OFFICER	14,246	44,051	143,775	187,561	139,610	(47,951)	-25.57%
EMERGENCY SERVICES/AMBULANCE	-	-	-	-	-	-	N/A
CORRECTIONAL INSTITUTE	2,547,413	2,531,726	2,348,414	2,396,238	2,457,746	61,508	2.57%
J.C.C.I. FIRE BRIDGE	21,191	18,250	11,279	21,750	21,750	-	0.00%
FIREMEN'S' ASSOCIATION	36,527	14,820	230,494	26,043	46,877	20,835	80.00%
ANIMAL CONTROL	128,229	118,388	130,851	111,113	105,597	(5,516)	-4.96%
ANIMAL SHELTER	68,636	81,749	53,975	84,000	55,700	(28,300)	-33.69%
TOTAL PUBLIC SAFETY	**$ 10,834,255**	**$ 11,800,428**	**$ 13,982,630**	**$ 13,407,019**	**$ 12,487,449**	**$ (919,570)**	**-6.86%**

Public Safety Expenditures

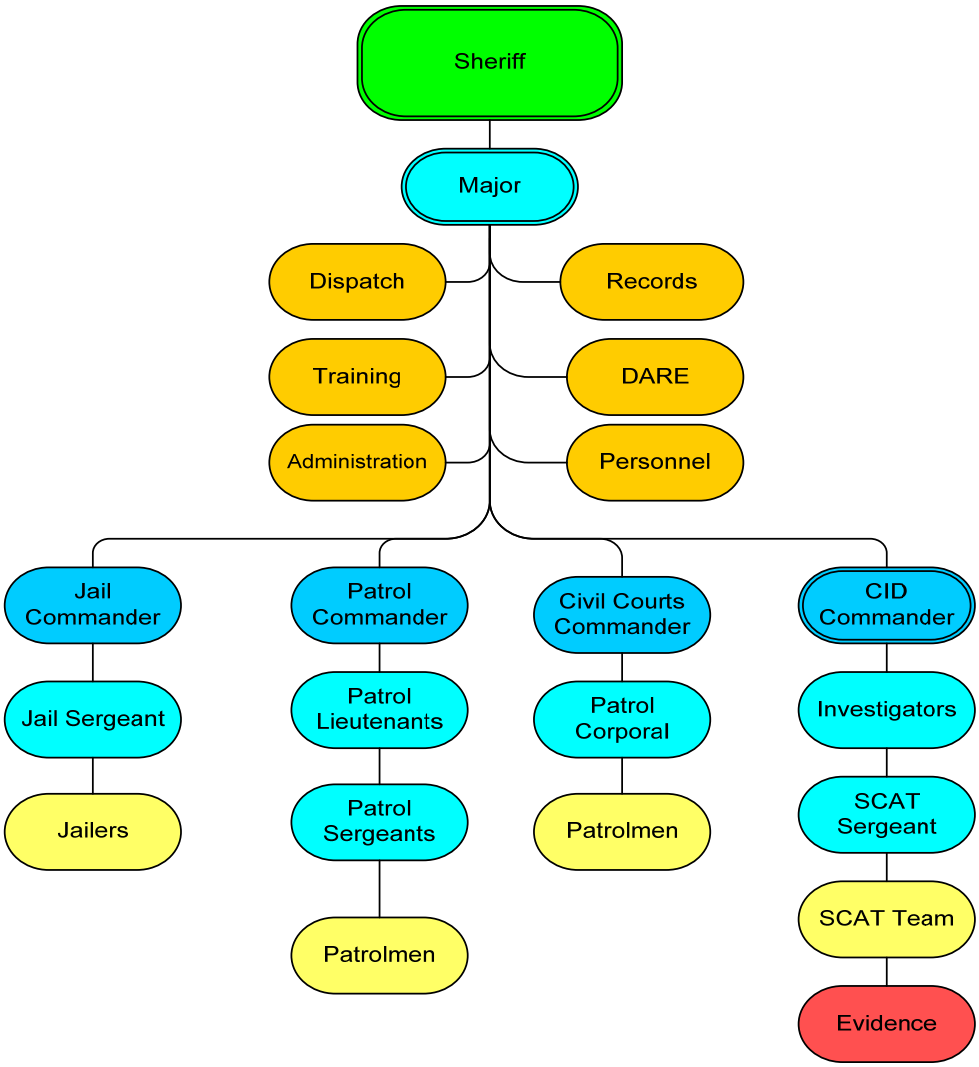


SHERIFF

MISSION:

The Jackson County Sheriff's Office is committed to providing the highest quality of law enforcement services by empowering our members and the community to work in partnership as a team with the goal of improving the quality of life within Jackson County, while at the same time maintaining respect for individual rights and human dignity.

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



GOALS:

- To implement a higher training standard, focusing on Field training, orientation and overall operations.
- To continue to explore options in alternative fuels for all Sheriff's vehicle fleet, focusing on taxpayer savings.

OBJECTIVES:

- To identify and employ a full time training coordinator.
- To complete propane conversation for the entire fleet assigned to the Sheriff's Office.
- To become more active and involved in the community.
- To explore and implement several precincts throughout Jackson County.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

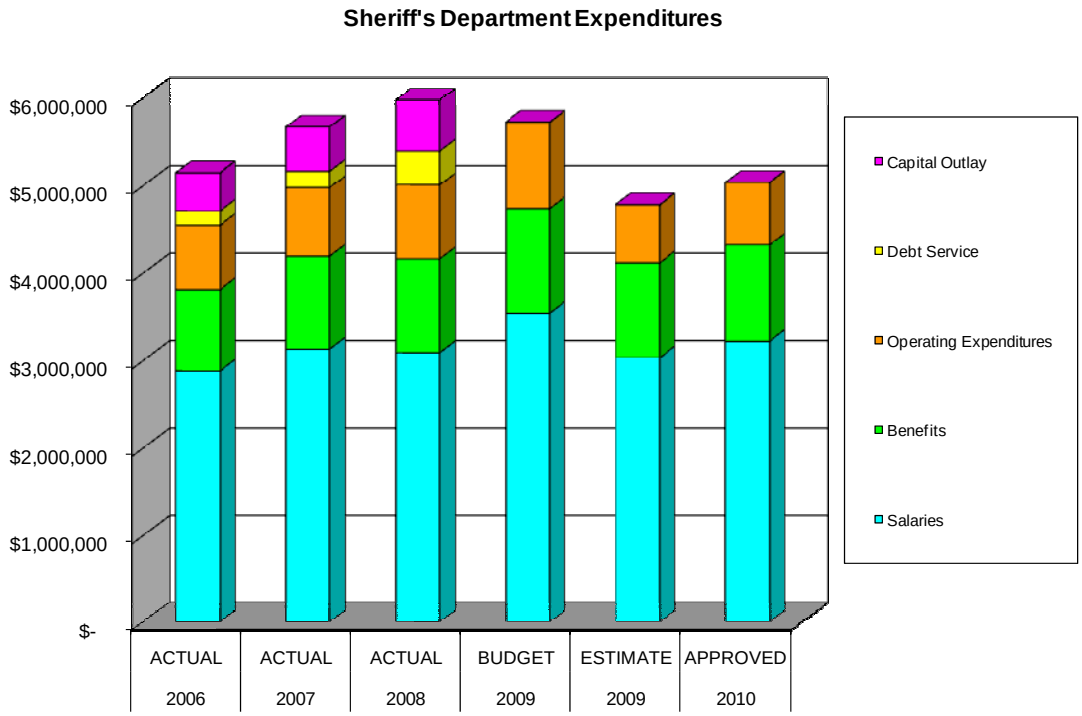
- With the continuing growth of Jackson County and the increase in calls for service, greater request and demand for services will continue and will be a challenge for all public safety.
- **Scheduled overtime salaries estimated at $48,000**:
    - 75 Deputy Sheriffs at 2000 hours of OT at $24.00/hour = 48,000
- **Unscheduled overtime estimated at $54,000**:
    - 75 Deputy Sheriffs at 2250 hours of OT at $24.00/hour = 54,000

PERFORMANCE MEASURES:

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Civil Process Received	13,131	5,554	5,926	6,000	6,250
Civil Process Served	3,965	4,187	4,441	5,500	5,800
Returned Civil Process	877	1,020	1,179	1,190	1,200
Warrants Received	5,424	4,838	4,565	4,600	4,750
Warrants Served	5,563	4,919	4,545	4,575	4,650
Citations Served	3,049	5,154	4,324	4,420	4,475
Investigative Cases Assigned	1,317	1,725	1,836	1,900	2,000
Investigative Cases Processed	9,012	11,914	12,088	12,500	13,000
Investigative Cases Cleared	700	737	850	900	920
Calls For Service	61,262	59,853	67,143	72,084	78,000
Mental Health Transports	111	125	136	140	145
Incident Reports Processed	11,744	11,914	11,115	11,775	12,000
Accidents Investigated	994	929	739	804	850
Agency Assist	258	785	800	850	900
Inmate Transports	1,117	1,127	1,152	1,200	1,250
Mileage Transporting Prisoners	94,943	95,288	100,000	220,000	50,000
Man Hours Transporting Prisoners/Court	10,333	9,762	11,572	13,260	14,000

HISTORICAL INFORMATION & APPROVED 2010 DEPARTMENTAL BUDGET

	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
OBJECT OF EXPENDITURE	5218								
Salaries Total		$ 2,880,413	$ 3,133,273	$ 3,093,418	$ 3,540,570	$ 3,035,379	$ 3,219,036	$ (321,534)	-9.08%
Benefits Total		$ 932,856	$ 1,062,923	$ 1,072,483	$ 1,203,226	$ 1,085,375	$ 1,104,828	$ (98,399)	-8.18%
Operating Expenditures Total		$ 733,690	$ 782,745	$ 845,821	$ 984,941	$ 662,998	$ 712,432	$ (272,510)	-27.67%
Debt Service Total		$ 167,068	$ 186,576	$ 390,451	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ 433,693	$ 507,970	$ 574,668	$ -	$ -	$ -	$ -	n/a
Sheriff's Department Total		$ 5,147,720	$ 5,673,487	$ 5,976,840	$ 5,728,738	$ 4,783,752	$ 5,036,296	$ (692,442)	-12.09%



SHERIFF'S FY10 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.

- 8.08% or $321,534 decrease in salaries primarily due to:
  - Implementation of furlough days.
- 8.18% or $98,399 decrease in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs, and retirement contribution freezes in the 401a defined contributions for those that apply.
- 27.67% or $272,510 decrease in operating expenditures primarily due to:
  - 50.00% or $225,000 decrease in fuel and lubricants due to propane conversion of patrol car fleet.
  - 39.20% or $29,400 decrease in maintenance contracts.
- Overall decrease in FY 2010 budget is 12.09% or $692,442.

ADDITIONAL STAFF REQUESTED: **NONE**

CAPITAL REQUESTS: **NONE**

JAIL

MISSION:

To provide the most professional and quality service possible to the Citizens of Jackson County while providing humane treatment with professional standards to the inmates who occupy the facility.

NUMBER OF APPROVED POSITIONS: 70 full-time and 3 part-time (included in Sheriff's organizational chart). An additional 10 full-time positions were approved to be phased-in in 2010 at the time of this printing.

GOALS:

To provide professional law enforcement services from a modern facility that our employees can be proud of.

OBJECTIVES:

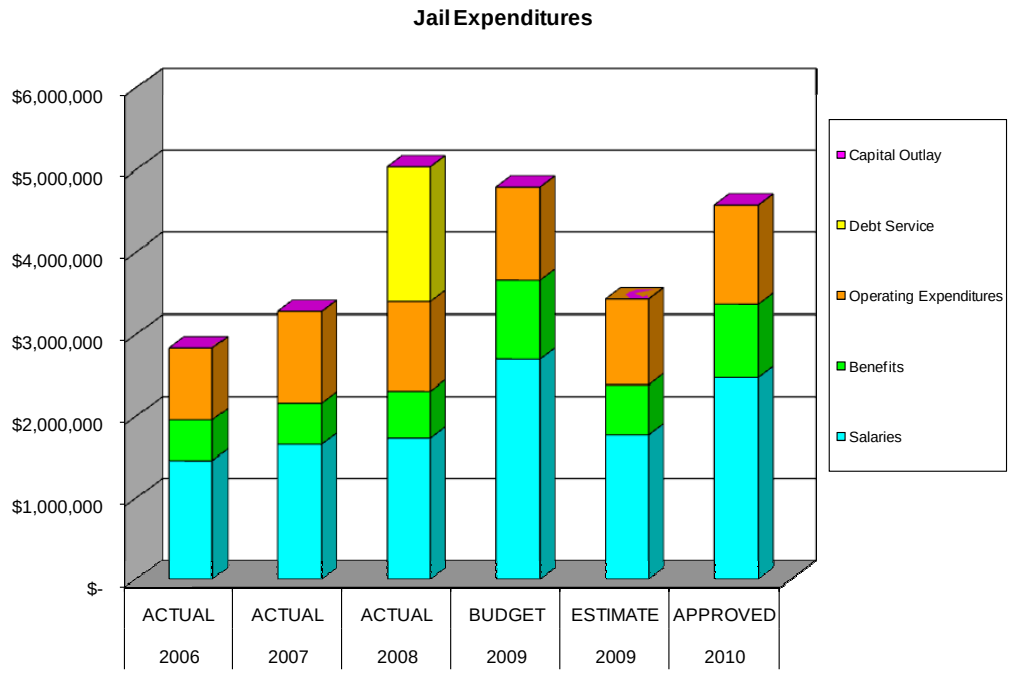
- To fully occupy the new Jackson County jail in 2010.
- To update all Policy & Procedures to reflect the operation of the new Jackson County jail.
- To advance employee orientation and training.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

- With the completion of the new Jackson County jail in 2009, the staffing of the new facility will be a great challenge for the Sheriff's Office and the County Commission.
- The housing of inmates outside Jackson County is expensive and strains the county's budget and hopefully will be eliminated in 2010.
- **Scheduled overtime salaries estimated at $68,680**:
    - 86 Jailers at 1720 hours of OT at $23.00/hour = $39,560
    - 7 Communication Officers at 1456 hours of OT at $20.00/hour = $29,120
- **Unscheduled overtime estimated at $50,832**:
    - 86 Jailers at 2064 hours of OT at $23.00/hour = $47,472
    - 7 Communication Officers at 168 hours of OT at $20.00/hour = $3,360
- Due to unknown aspects of operating the new facility, an additional $30,488 for overtime has been allocated in the wake of scaling back the 57 detention officers in 2009 to only 20. This brings the total overtime to $150,000.

PERFORMANCE MEASURES:

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Total Inmates Processed	5,000	5,099	4,757	5,000	5,220
Total Inmates Released	4,900	5,121	4,741	4,900	5,200
Daily Inmate Population	152	158	140	150	156
Cost Of Housing Inmates	300,000	436,481	440,165	460,000	0 (new jail)
Total Number of Housed City Inmates	1,700	1,785	1,820	1,900	1,950
Jailer Turnover - Left Department	24	14	15	16	17



HISTORICAL INFORMATION & APPROVED 2010 DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE									
Salaries Total		$1,459,491	$ 1,655,112	$ 1,730,231	$2,694,793	$ 1,769,815	$ 2,468,233	$ (226,560)	-8.41%
Benefits Total		$ 497,687	$ 506,206	$ 575,369	$ 962,953	$ 611,089	$ 893,312	$ (69,641)	-7.23%
Operating Expenditures Total		$ 873,542	$ 1,109,922	$ 1,089,505	$1,138,175	$ 1,044,400	$ 1,211,979	$ 73,803	6.48%
Debt Service Total		$ -	$ -	$ 1,639,024	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Jail Total		$2,830,720	$ 3,271,240	$ 5,034,129	$4,795,921	$ 3,425,304	$ 4,573,523	$ (222,398)	-4.64%

JAIL FY10 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.

- 8.41% or $226,560 decrease in salaries primarily due to:
  - Only filling 20 of the 57 budgeted positions during 2009.
- 7.23% or $69,641 decrease in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs, and retirement contribution freezes in the 401a defined contributions for those that apply.
- 6.48% or $73,803 increase in operating expenditures primarily due to:
  - 100% or $400,000 decrease in inmate housing.
  - 264.58% or $127,000 increase in electricity.
  - 4,049.75% or $63,434 increase in maintenance contracts.
  - 300% or $75,000 increase in natural gas.
  - 26.9% or $58,300 increase in food & kitchen supplies.
  - 1011.11% or $45,500 increase in clothing for prisoners.
  - 66.67% or $32,000 increase in general operating supplies to outfit the new facility.
  - Various other smaller increases amongst other department line items.
- Total decrease of 4.64% or $222,398.

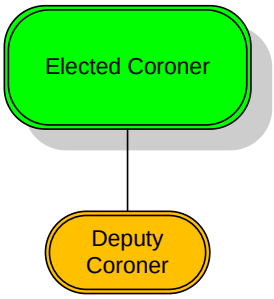
ADDITIONAL STAFF REQUESTED: No additional staff was requested at the time of budget adoption. At the time of this printing, an additional 10 jailers was approved by the Sheriff to be phased in during early 2010. The funds to pay for these new positions are from the offset in scheduled overtime throughout the rest of the department making these positions, cost neutral.

CAPITAL REQUESTS: NONE.

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.

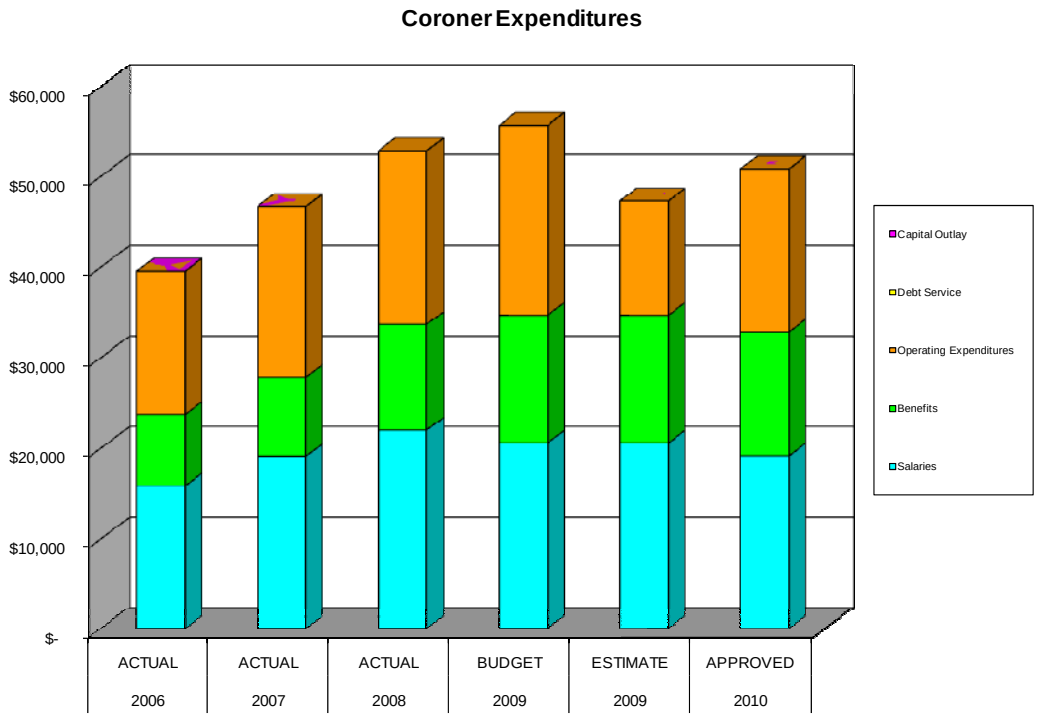


SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

- **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:

	2005 Actual	2006 Actual	2007 Estimate	2008 Forecast	2009 Forecast
Investigations	146	160	191	200	202



HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5220								
Salaries Total		$ 15,893	$ 19,140	$ 22,025	$ 20,605	$ 20,605	$ 19,180	$ (1,425)	-6.92%
Benefits Total		$ 7,860	$ 8,752	$ 11,675	$ 14,101	$ 14,101	$ 13,683	$ (417)	-2.96%
Operating Expenditures Total		$ 15,820	$ 18,825	$ 19,174	$ 20,949	$ 12,606	$ 18,001	$ (2,948)	-14.07%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Coroner Total		$ 39,573	$ 46,717	$ 52,873	$ 55,654	$ 47,312	$ 50,864	$ (4,790)	-8.61%

CORONER FY10 BUDGET HIGHLIGHTS:

- 6.92% or $1,425 decrease in salaries primarily due to:
  - Implementation of furlough days.
- 2.96% or $417decrease in benefits primarily due to:
  - Decreases associated with salaries such as FICA and Medicare.
- 14.07% or $2,948 decrease in operating expenditures primarily due to:
  - 64.84% or $2,075 decrease in communications expenditures.

CORRECTIONAL INSTITUTION

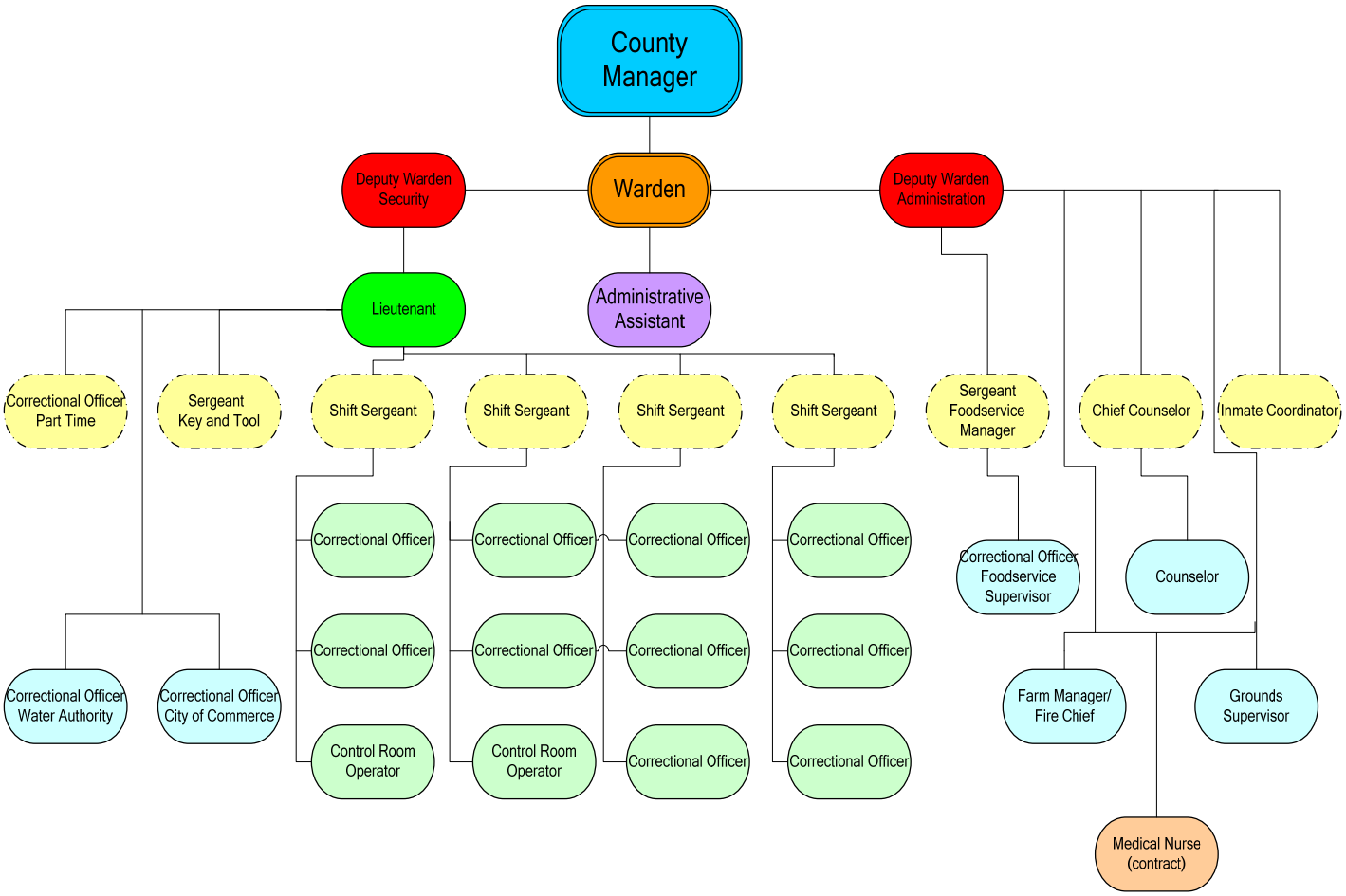
MISSION:

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 facility will aid and assist those inmates who show a desire and interest in self-improvement. This will be accomplished by allowing selected inmates to participate in educational, religious, mental health, substance abuse, and employment counseling.

The Jackson County Correctional Institution will protect all persons who enter the facility. A safe, secure, and orderly environment will be achieved to assure they are not subjected to physical, emotional or psychological abuse and to minimize personal danger while in the facility. Inmate disciplinary and grievance procedures shall be followed to maintain facility order and resolution of grievances.

Our existence is dependant on our ability to meet those needs and our ability 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 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 county employees who work with inmates.
- Provide the "Games Inmates Play" class to all county employees.
- Provide a drug and alcohol free facility and department.
- Provide state BCOT certification of all Correctional Officers and 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:

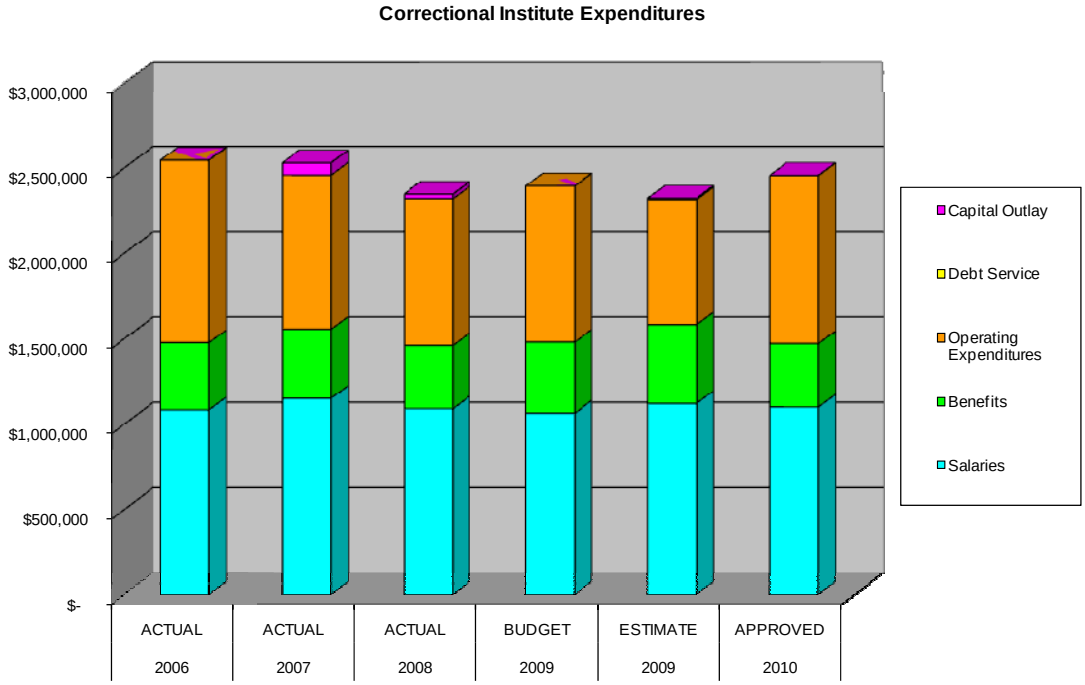
- Score 100 percent on all Georgia Department of Corrections audits.
- Schedule regular meetings to discuss inmate labor with departments.
- Request routine reports of inmate detail performance.
- Schedule mandatory in-service training for all personnel supervising inmates.
- Test 10 percent of the inmate population for alcohol and drugs monthly.
- 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 98 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 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.
- Increase incident reporting to provide a baseline for inmate behavior in dormitories.
- Inspect all dormitories on a daily basis.
- Decrease employee turnover by assuring better working environment to staff, therefore decreasing the cost to county of advertisement, background checks and other expenditures related to hiring new employees.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

With the move to the I.W. Davis building, it is uncertain at this time what issues may arise, other than kitchen equipment will need replaced.

PERFORMANCE MEASURES:

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Total # of inmates housed	n/a	2,013	1,964	2,088	2,400
Total subsidy	1,270,000	1,219,000	1,194,940	1,204,620	1,460,000
Total of non-contract for outside details	30	28	30	32	32
Total # of contract details	4	2	1	1	1
Total # of inside details	6	14	14	17	17
% of inmates assigned details	99	99	99	99	99
# of meals prepared for Jackson Co Jail	127,685	121,730	131,000	135,000	-
# of fire calls responded to by JCCI Fire Dept	160	113	140	150	150



HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5225								
Salaries Total		$ 1,085,712	$ 1,153,080	$ 1,092,720	$ 1,066,203	$ 1,122,665	$ 1,101,993	$ 35,790	3.36%
Benefits Total		$ 393,077	$ 404,530	$ 370,027	$ 416,178	$ 462,030	$ 371,298	$ (44,880)	-10.78%
Operating Expenditures Total		$ 1,068,624	$ 902,750	$ 858,476	$ 913,857	$ 730,675	$ 984,455	$ 70,598	7.73%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ 71,366	$ 27,191	$ -	$ 7,718	$ -	$ -	n/a
Correctional Institute Total		$ 2,547,413	$ 2,531,726	$ 2,348,414	$ 2,396,238	$ 2,323,088	$ 2,457,746	$ 61,508	2.57%

CORRECTIONAL INSTITUTE FY10 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.

- 3.36% or $35,790 increase in salaries primarily due to:
  - Addition of one corrections officer but along with implementation of furlough days.
- 10.78% or $44,880 decrease in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs, and retirement contribution freezes.
- While some individual line items have decreased, overall operating expenditures have increased 7.73% or $70,598 primarily due to:
  - 44.09% or $44,094 increase in purchased and contracted services.
  - 13.0% or $41,795 increase in food & kitchen supplies.
  - 102.38%or $43,000 increase in water & sewerage for the IW Davis facility.
  - 79.48% or $32,527 decrease in property & liability insurance.
  - The inclusion of $33,401 in rent to the State of Georgia for the IW Davis facility.
  - 100% or $37,000 decrease in repairs to buildings and grounds as this has been moved to the Buildings & Grounds Department for FY10.
- Total increase of 2.57% or $61,508.

ADDITIONAL STAFF REQUESTED:

- **One (1) Certified Correctional Officer, Grade 12 – $12.99/hr. x 84 hours biweekly = $28,370.16 plus benefits.**

CAPITAL REQUESTS: NONE.

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 2010:

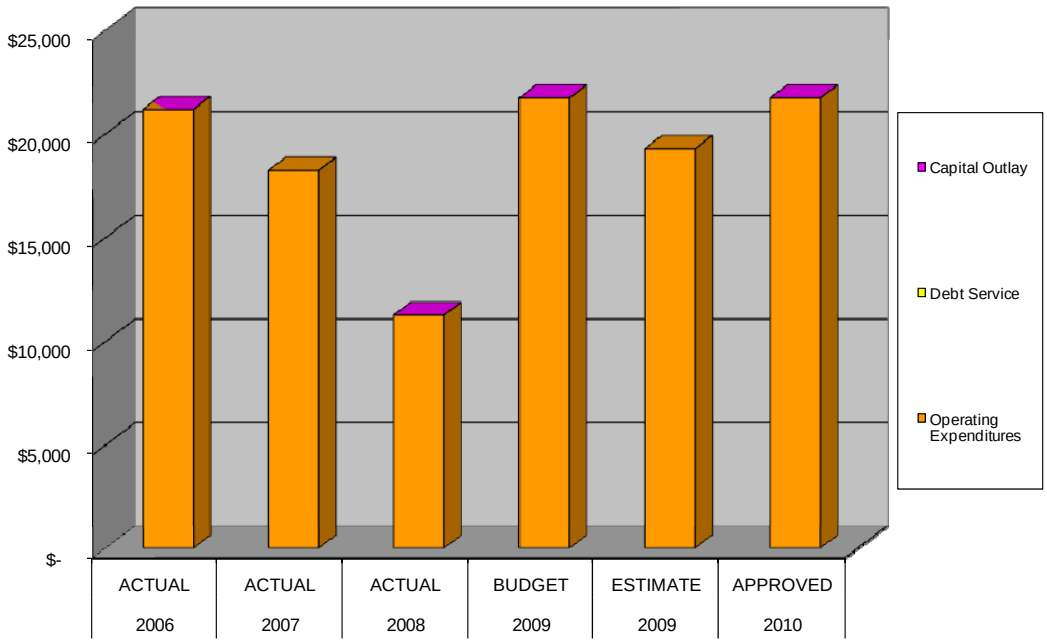
- **Purchase or replacement of supplies and equipment:** New or additional supplies are required to provide fire response in support of all ten fire districts in the county and the City of Jefferson.

- **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 FY10 budget.

PERFORMANCE MEASURES:

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Response to fire calls	165	113	140	106	130
Since Fire Brigade was formed in 1993:					
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).				

J.C.C.I. Fire Brigade Expenditures



HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5226								
Salaries Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Benefits Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Operating Expenditures Total		$ 21,191	$ 18,250	$ 11,279	$ 21,750	$ 19,298	$ 21,750	$ -	0.00%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Fire Brigade Total		$ 21,191	$ 18,250	$ 11,279	$ 21,750	$ 19,298	$ 21,750	$ -	0.00%

FIRE BRIGADE FY 2010 BUDGET HIGHLIGHTS:

The FY10 budget for this department is unchanged from FY09.

SCHOOL RESOURCE OFFICER

MISSION:

School Resource Officers are committed to a proactive approach to the safety of our schools, the welfare of our students and staff, and the quality of life in our communities by providing a safe learning environment. School Resource officers provide a positive law enforcement resource to help educate students on laws and promote a positive interaction within the community.

NUMBER OF APPROVED POSITIONS: Two (2) county funded full-time positions and two (2) school funded positions.

GOALS:

- Provide a safe learning environment for all Jackson County students and faculty.
- Provide students, faculty, staff and visitors with the opportunity to meet and interact with a law enforcement officer in a non-confrontational setting.
- Act as a deterrent on crime on school campuses through uniform presence and positive relationships with students, faculty and staff.
- Provide classroom instruction and act as a resource for information to students, faculty and staff concerning topics of law, safety and other law enforcement related topics.
- Make him/herself available for conferences with students, staff and parents in order to assist with law enforcement and crime prevention related problems.
- Maintain a zero tolerance policy on all criminal gang activity, illegal drug activity, weapons on campus and campus violence.

OBJECTIVES:

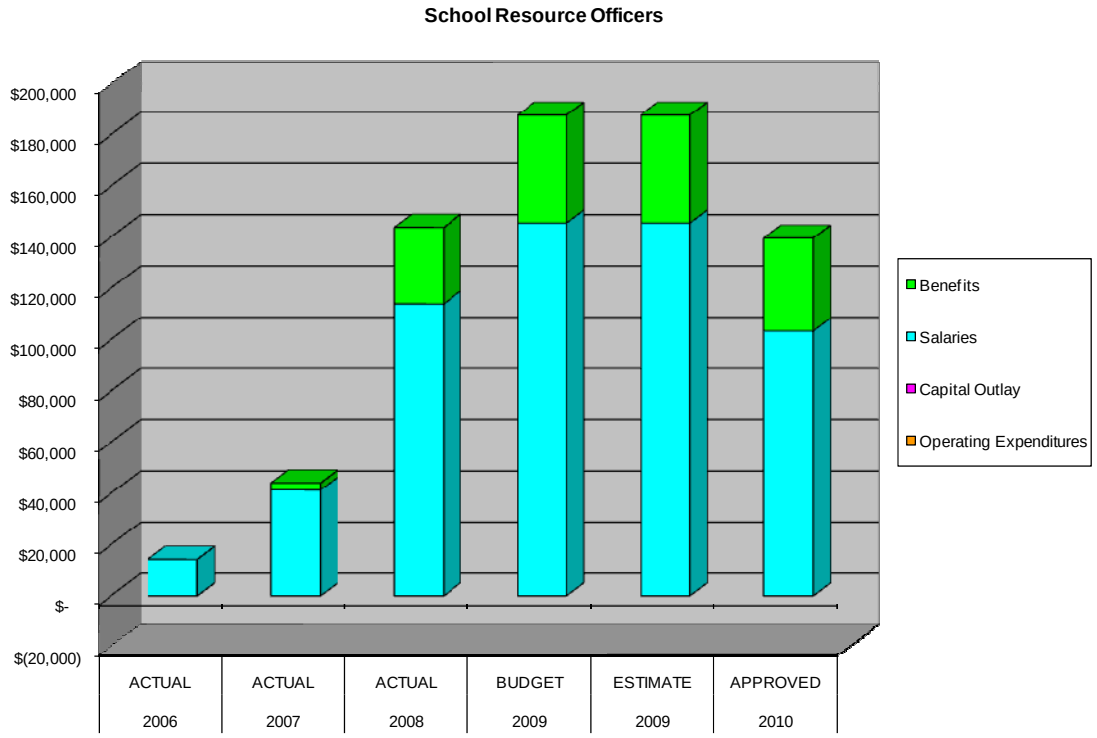
- Provide an education course for students and staff concerning gangs and gang related activities.
- Provide an educational course for drug awareness, early detection and community resources.
- Create a Driver's Education Program to promote safe driving habits and acts.
- Seek grant funds to purchase a roll over simulator to help educate students on seat belt awareness.
- Establish a Safe Kids Project to educate students on internet safety.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

- The number of schools and student enrollment continue to grow in Jackson County. In the 2008-09 school year, Jackson County will open Gum Springs Elementary school. This school will relieve the West Jackson Primary, West Jackson Intermediate and North Jackson Elementary schools. This will bring the total number of schools under the Sheriff's Office program to twelve (12) schools with continued coverage with only the existing SRO positions.
- With Jackson County school enrollment increasing, so does the amount of traffic in our school zones. We will continue to enforce the school speed limits to assure the safety of our student drivers, as well as our bus and car riders.
- The increased presence of school violence, as well as gang and drug activity, will challenge our efforts to provide a safe learning environment. We will continue to enforce criminal law and educate students and staff on awareness.

PERFORMANCE MEASURES:

	ACTUAL	ACTUAL	ESTIMATED	FORECAST
	FY07	FY08	FY09	FY10
School Incidents Responded:	135	252	300	150



HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5263								
Salaries Total		$ 14,267	$ 41,344	$ 113,926	$ 145,473	$ 145,473	$ 103,330	$ (42,143)	-28.97%
Benefits Total		$ (21)	$ 2,707	$ 29,849	$ 42,088	$ 42,088	$ 36,281	$ (5,807)	-13.80%
Operating Expenditures Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
School Resoucre Officer Total		$ 14,246	$ 44,051	$ 143,775	$ 187,561	$ 187,561	$ 139,610	$ (47,951)	-25.57%

BUDGET HIGHLIGHTS FOR FY10:

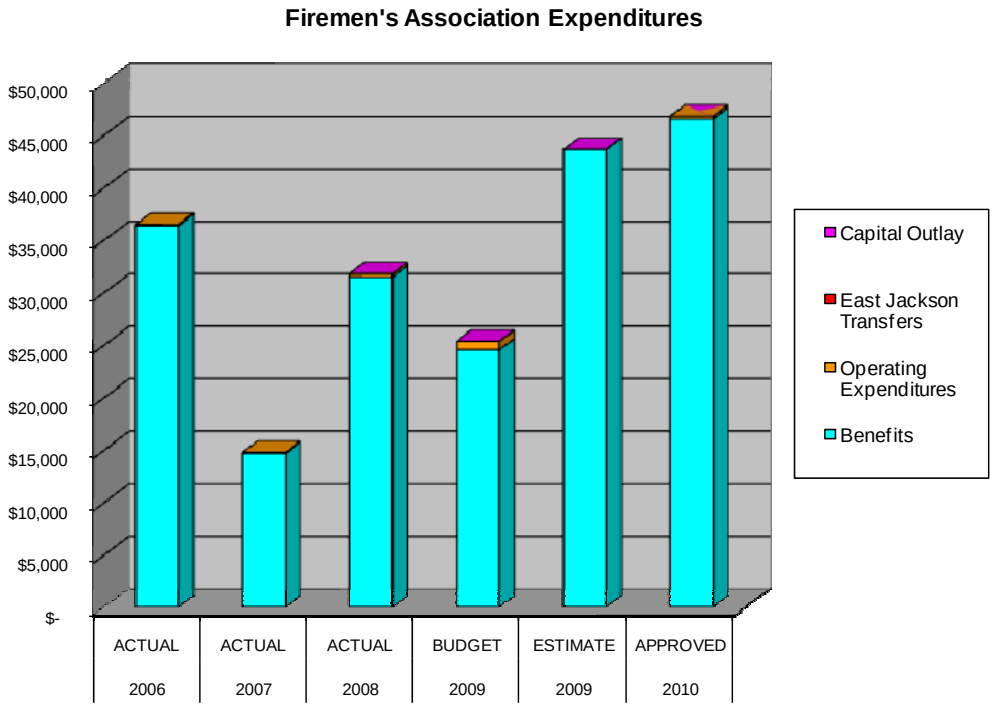
- 28.97% or $42,143 decrease in salaries primarily due to:
  - Implementation of furlough days and adjustment of overtime salaries to actual.
- 13.80% or $5,807 decrease in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs.
- No change in operating expenditures.
- Total decrease of 25.57% or $47,951.

NOTE: Two positions are 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 2010 DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5266								
Benefits Total		$ 36,428	$ 14,745	$ 31,543	$ 25,243	$ 43,704	$ 46,627	$ 21,384	84.71%
Operating Expenditures Total		$ 99	$ 75	$ 285	$ 800	$ -	$ 250	$ (550)	-68.75%
East Jackson FD Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
									n/a
Firemen's Association Total		$ 36,527	$ 14,820	$ 230,494	$ 26,043	$ 43,704	$ 46,877	$ 20,834	80.00%

FIREMEN'S ASSOCIATION FY10 BUDGET HIGHLIGHTS:

- 84.71% or $21,384 increase in benefits primarily due to:
  - 182.32% or $20,101increase in workers compensation increases.
  - 9.02% or $1,283 increase in life and disability insurance.
- 68.75% or $550 decrease in operating expenditures due to small cuts in each line item.
- Total increase of 80.0% or $20,834.

ANIMAL CONTROL

MISSION AND GOALS:

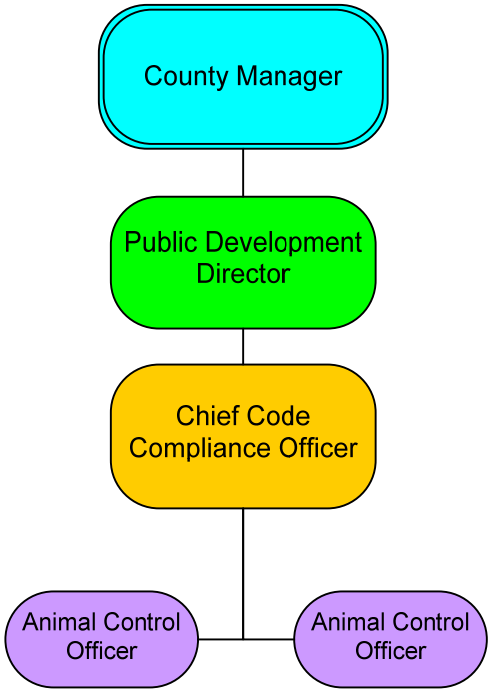
To balance the health, public safety, and welfare needs of people and animals by responsibly and humanely enforcing animal-related laws. To provide nourishment and a safe environment for unwanted, stray and abused animals. Investigate and prosecute all abuse cases.

OBJECTIVES:

1. To build an animal shelter to address the needs of an animals and citizens.
2. To ensure leash law is enforced thereby reducing dog attacks and bites.
3. To enforce rabies control ordinance.

NUMBER OF APPROVED POSITIONS:

Two full-time



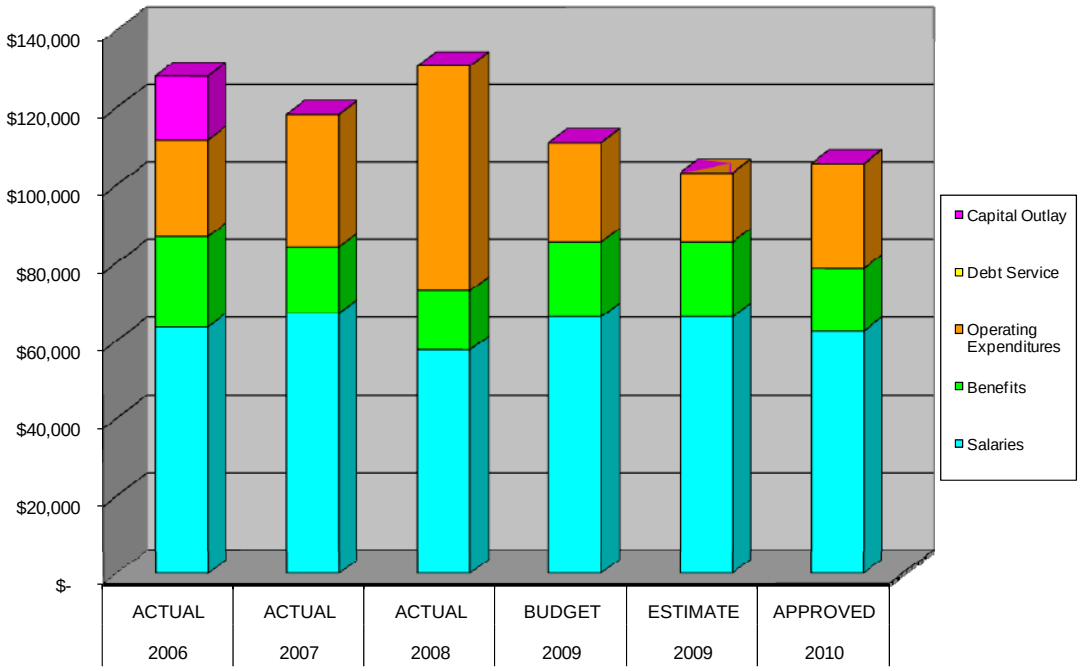
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

Due to rapid growth in Jackson County and no shelter for animals, our bills to Commerce Veterinary Clinic will continue to increase. Thus, the number of animals picked up continues to increase. The lack of an animal shelter in Jackson County is the single most significant issue facing the Animal Control division.

PERFORMANCE MEASURES:

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Workload Measures					
Nuisance Calls	1,200	982	733	1,624	1,800
Nuisance Citations	62	27	45	88	120
Nuisance Warnings	50	127	84	40	85
Owner surrenders	156	31	22	4	30
Stray Dog with tag	-	45	18	4	15
Stray Dog without tag	1,004	563	267	448	580
Stray cats with tag	-	15	-	-	5
Stray cats without tag	243	233	119	80	95
Cruelty/Neglect	10	11	12	16	25
Abandonment	10	47	8	-	15
Calls related to Rabies	120	51	42	36	45
Rabies Citations	n/a	32	16	68	75
Rabies Warnings	n/a	115	20	-	20
Environmental Health Assist	n/a	18	7	-	10
Other calls for services	2,400	2,797	1,585	1,624	2,200
Total calls	**5,255**	**5,094**	**2,978**	**4,032**	**5,120**
Dogs Held in County Pens	n/a	203	11	-	40
Cats Euthenized	n/a	85	66	56	100
Dogs Euthenized	n/a	135	123	196	250
Pet Adoptions	n/a	74	127	70	100
Efficiency Measures					
% of Calls Responded To	78%	52%	55%	54%	55%
# of Calls Responded To per Animal Control Officer	2,628	2,547	1,489	2,016	2,560

Animal Control



HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5269								
Salaries Total		$ 63,650	$ 67,181	$ 57,743	$ 66,235	$ 66,235	$ 62,604	$ (3,632)	-5.48%
Benefits Total		$ 23,227	$ 17,056	$ 15,234	$ 19,203	$ 19,203	$ 16,082	$ (3,121)	-16.25%
Operating Expenditures Total		$ 24,918	$ 34,151	$ 57,874	$ 25,675	$ 17,842	$ 26,911	$ 1,236	4.81%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ 16,434	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Animal Control Total		$ 128,229	$ 118,388	$ 130,851	$ 111,113	$ 103,280	$ 105,597	$ (5,516)	-4.96%

ANIMAL CONTROL FY10 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.

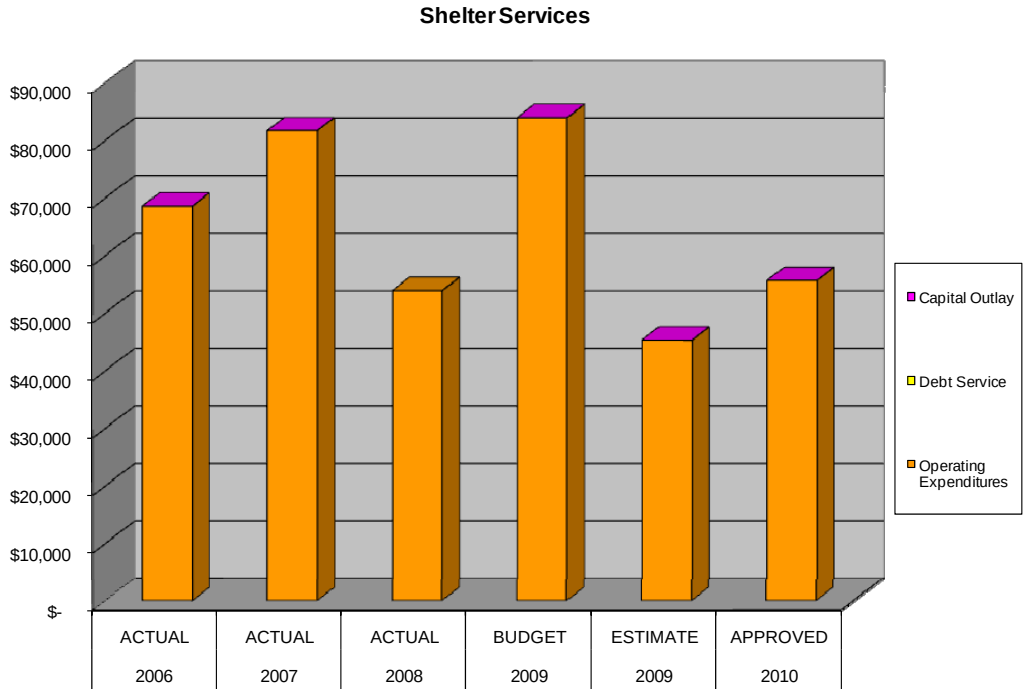
- 5.48% or $3,632 decrease in salaries primarily due to:
  - Implementation of furlough days.
- 16.25% or $3,121 decrease in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs, and retirement contribution freezes.
- 4.81% increase in operating expenditures primarily due to:
  - 240% or $2,400 increase in travel expenditures.
  - 27.27% or $3,000 decrease in fuel and lubricants.
  - Addition for FY10 of $1,178 for copier maintenance contracts.
- 4.96% or $5,516 decrease in total budget.

REQUESTS FOR NEW POSITION: **NONE**

CAPITAL PROJECT REQUESTS: **NONE.**

SHELTER SERVICES

(Missions, Goals and Objectives – See Animal Control)



HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5270								
Operating Expenditures Total		$ 68,636	$ 81,749	$ 53,975	$ 84,000	$ 45,363	$ 55,700	$ (28,300)	-33.69%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Shelter Services Total		$ 68,636	$ 81,749	$ 53,975	$ 84,000	$ 45,363	$ 55,700	$ (28,300)	-33.69%

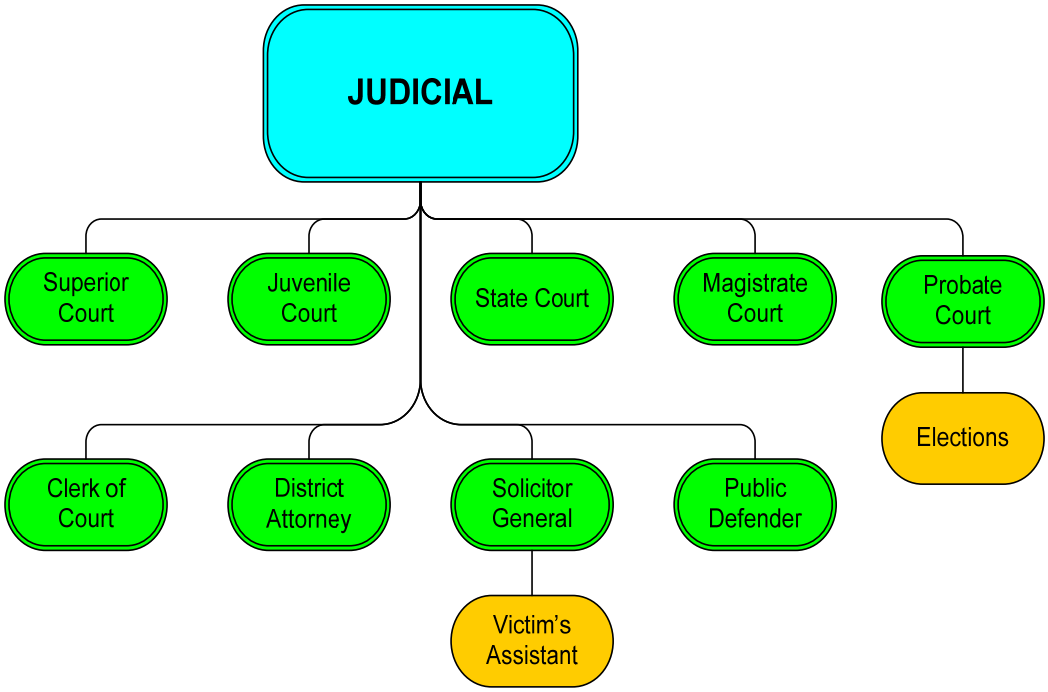
SHELTER SERVICES FY10 BUDGET HIGHLIGHTS:

- 33.69% or $28,300 decrease in operating expenditures due to decreases housing costs based on actual expenditures.

CAPITAL PROJECTS REQUEST: New Animal Shelter @ estimated cost of $550,000

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 2010 budget for the Court System is $3,224,284 or 9.17**%** of the total proposed General Fund Budget. The total proposed budget for this function has decreased 4.81% or $163,077 compared to the approved FY09 budget.

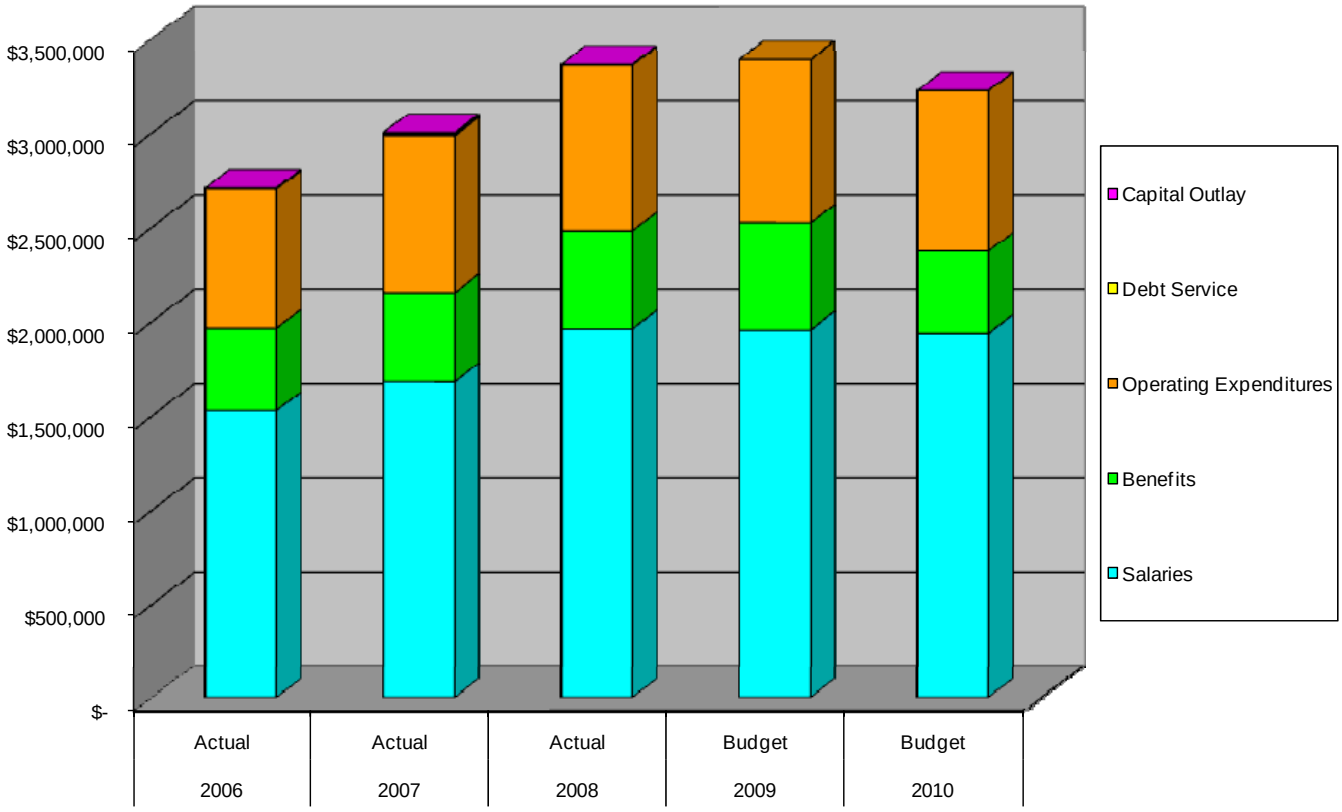


NOTE: Sheriff provides court security, inmate security and warrant services

HISTORICAL INFORMATION AND APPROVED 2010 COURT FUNCTION BUDGET

	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
COURT SYSTEM							
CLERK OF COURT	$ 526,878	$ 626,250	$ 729,566	$ 731,825	$ 674,955	$ (56,870)	-7.77%
STATE COURT	180,052	192,505	217,467	224,191	206,236	(17,954)	-8.01%
PROBATE COURT	192,551	215,401	246,396	236,150	216,721	(19,429)	-8.23%
ELECTIONS	75,152	79,462	128,298	15,650	87,927	72,277	461.83%
SUPERIOR COURT	206,756	250,361	227,575	254,287	255,547	1,260	0.50%
JUVENILE COURT	317,247	346,253	375,649	374,228	353,146	(21,081)	-5.63%
DISTRICT ATTORNEY	498,672	487,408	437,951	518,817	450,278	(68,539)	-13.21%
VICTIMS' ASSISTANCE	49,356	41,959	112,591	83,936	78,944	(4,992)	-5.95%
SOLICITOR - STATE COURT	166,729	229,211	315,392	323,640	295,267	(28,373)	-8.77%
MAGISTRATE COURT	197,670	216,721	250,190	262,921	243,544	(19,376)	-7.37%
PUBLIC DEFENDER	296,440	315,079	321,102	361,718	361,718	-	0.00%
TOTAL COURT SYSTEM	**$ 2,707,503**	**$ 3,000,610**	**$ 3,362,179**	**$ 3,387,362**	**$ 3,224,284**	**$ (163,078)**	**-4.81%**

Court System Expenditures



CLERK OF COURT

MISSION AND GOALS:

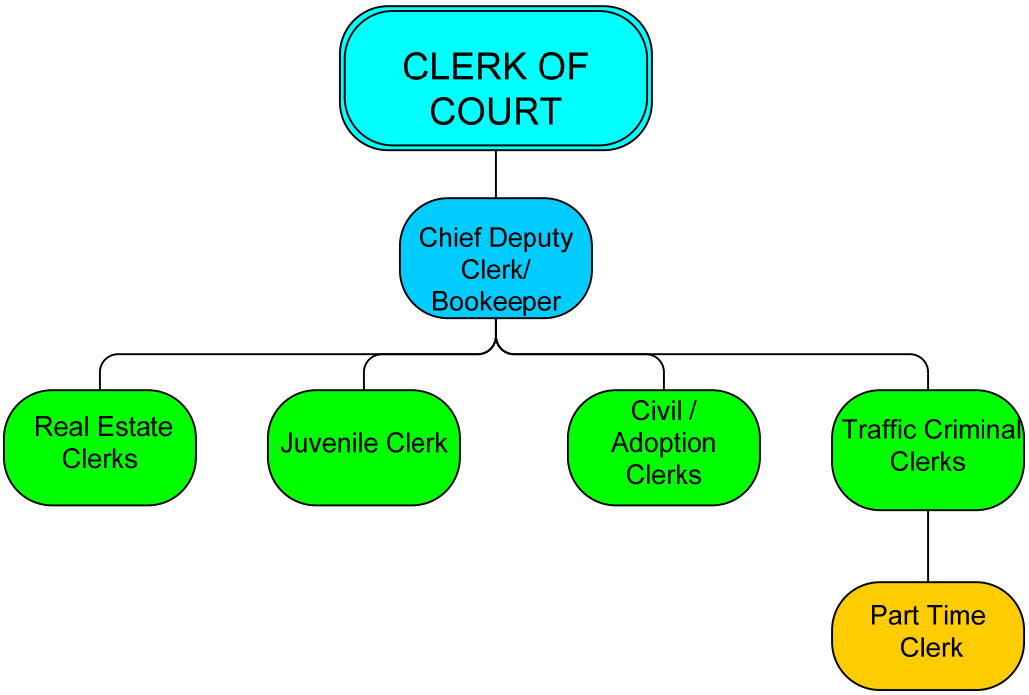
The Clerk of Courts serves as the Clerk of Superior Court, State Court and Juvenile Court. The Georgia Constitution mandates these functions and the duties are set forth in the Official Code of Georgia. The Clerk is the official record keeper of land records, and civil and criminal actions. The Clerk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

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.

OBJECTIVES:

- To increase customer-service performance by becoming customer-oriented.
- To stay current on all recordings and filings.

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

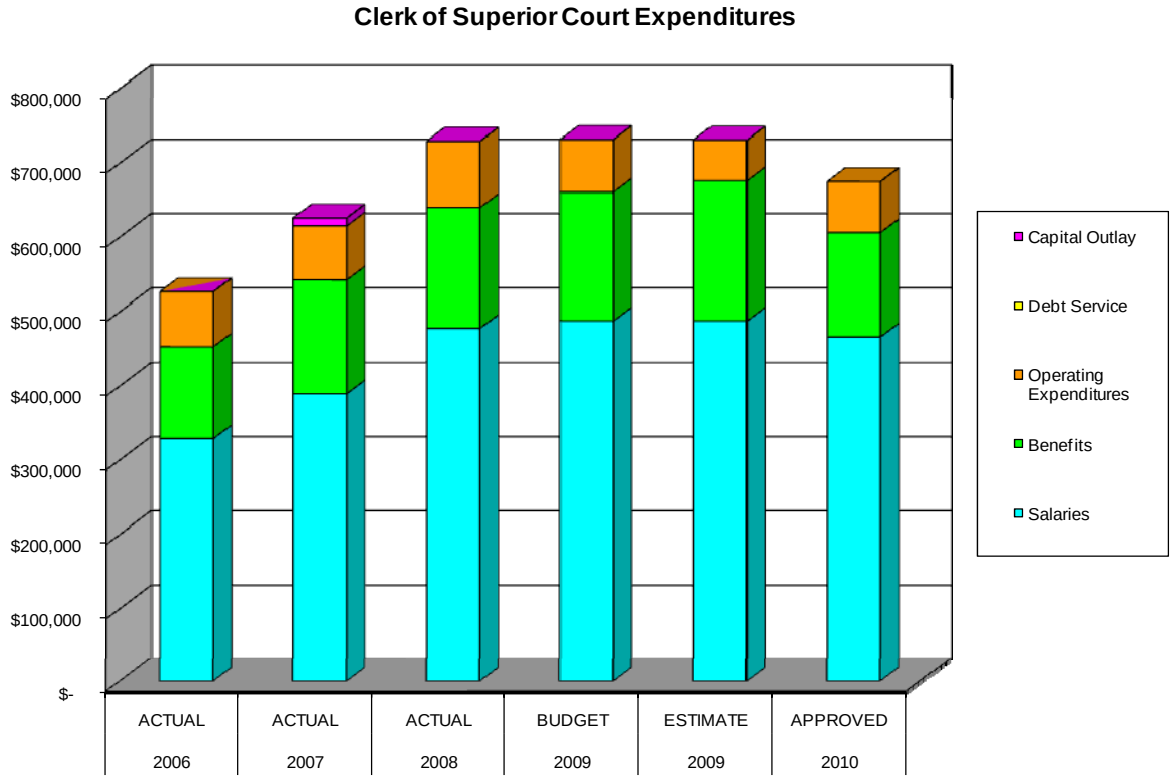


SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

- The increase in court dates has put a significant burden on the Clerk and her staff as more staff time is dedicated to court days with jury trials, arraignments and calendar calls. This in turn increases the number of staff needed in these courtrooms, jury assembly, as well as continuing to staff and maintain the everyday operations of the Clerk's office.
- Due to the economic situation of Jackson County, we are striving to perform our jobs in the most cost efficient manner as possible.

PERFORMANCE MEASURES:

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Workload Measures					
Real Estate Filings (including deeds, cancellations, etc.)	25,894	22,317	17,784	17,800	17,950
Plats	700	436	281	300	350
UCC Filings	1,336	1,248	1,102	1,125	1,175
Civil Cases - Superior Court	1,491	1,716	1,796	2,000	2,100
Civil Cases - State Court	612	779	874	900	1,000
Criminal Cases - Superior Court	569	552	699	750	800
Criminal Cases - State Court	3,452	4,164	4,415	4,600	4,800
Adoptions	45	50	34	40	45
Juvenile Cases	662	680	645	700	750



HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5315								
Salaries Total		$ 329,416	$ 389,434	$ 477,596	$ 487,523	$ 487,523	$ 465,707	$ (21,816)	-4.47%
Benefits Total		$ 122,827	$ 153,732	$ 162,929	$ 173,467	$ 188,845	$ 140,591	$ (32,876)	-18.95%
Operating Expenditures Total		$ 74,635	$ 72,289	$ 89,041	$ 70,835	$ 54,782	$ 68,657	$ (2,178)	-3.07%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ 10,795	$ -	$ -	$ -	$ -	$ -	n/a
Clerk of Superior Court Total		$ 526,878	$ 626,250	$ 729,566	$ 731,825	$ 731,149	$ 674,955	$ (56,870)	-7.77%

CLERK OF COURT FY10 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.

- 4.47% or $21,816 decrease in salaries primarily due to:
  - Implementation of furlough days.
- 18.95% or $32,876 decrease in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs, and retirement contribution freezes.
- 3.07% or $2,178 decrease in operating expenditures primarily due to:
  - 19.17% or $4,600 decrease in supplies
  - 8.78% or $1,572 increase in operating leases on copiers.
- Total decrease of 7.77% or $56,870.

ADDITIONAL STAFF REQUESTED: Accounting Deputy Clerk, estimated total cost of $40,000.

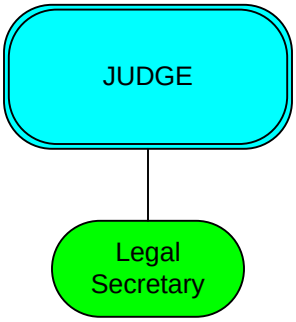
CAPITAL REQUESTS: **NONE.**

STATE COURT

MISSION AND GOALS:

To continue to provide exceptional support to all entities of the State Court, and endeavor to deliver fair, effective, and expeditious justice to the citizens of Jackson County. The State Court maintains a continuous goal to improve accuracy and service to Jackson County through appropriate record management.

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



OBJECTIVES:

- Meet the approved recommendations by the Judicial Council of Georgia for proper record management
- Maximize management of tracking, reporting capabilities and civil court calendaring using Jackson County's court software system.
- Establish proper procedures using existing software to maximize effective administration of case follow up and resolution.
- Continue to provide improved access to State Court calendars using enhanced Jackson County website features.

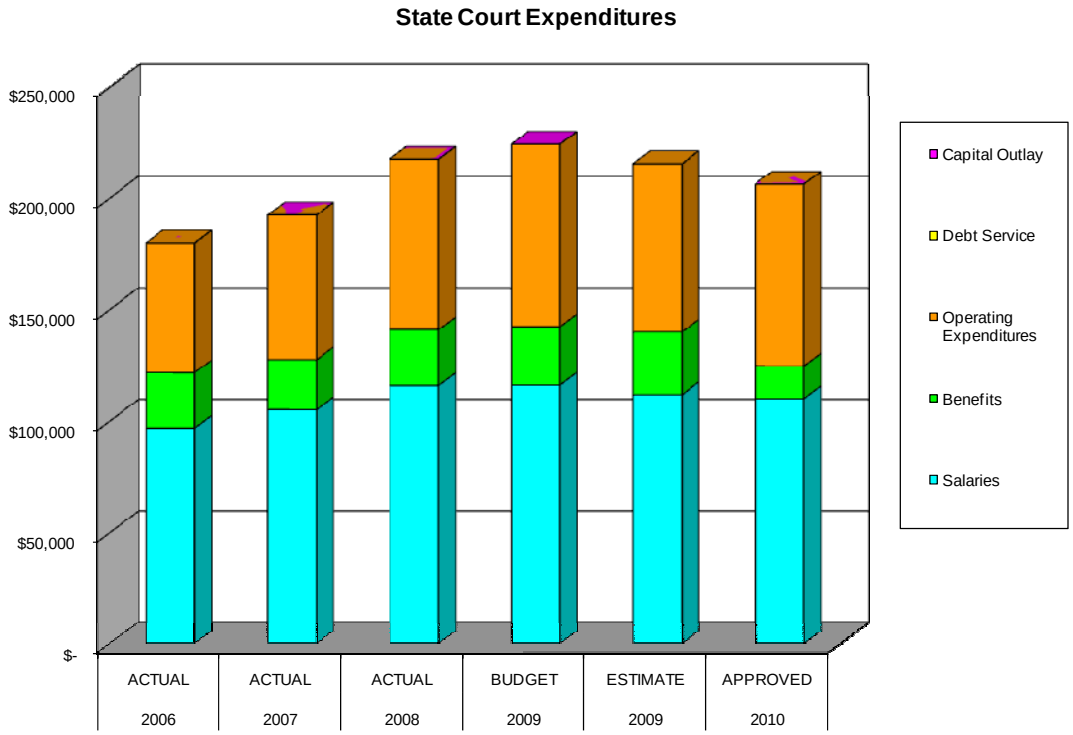
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

As case loads become ever increasing and personnel maintains a 'status quo,' accuracy in case management reporting has become even more important. Unfortunately, Jackson County State Court does not have access to accurate nor reliable record management reporting capabilities. Without the assistance of an accurate management software system, State Court is unable to efficiently track case flow and accurately provide case information management reporting.

Scheduled criminal court calendar dates for 2008 and 2009 have doubled from 2007, helping to relieve backlog. The declining economy and high unemployment rates have corresponded to more defaults and garnishments, pushing the civil case numbers and civil workload higher. This part-time court has maintained two civil jury trial weeks a year, but due to significant civil case numbers, we are looking at having to increase the frequency of civil court calendar dates that may result in fewer criminal court calendar dates available for 2010.

PERFORMANCE MEASURES:

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Workload Measures					
Civil & Domestic Cases	612	779	874	944	1,025
Criminal Cases	1,721	1,847	1,731	1,644	1,750
Traffic Cases	2,791	4,164	2,684	1,912	2,200
Efficiency Measures					
# of Cases per Judge	5,124	6,790	5,289	4,500	4,975



HISTORICAL INFORMATION AND 2010 APPROVED DEPARTMENTAL BUDGET

	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
OBJECT OF EXPENDITURE	**5316**								
Salaries Total		$ 96,934	$ 105,242	$ 116,092	$ 116,314	$ 112,024	$ 110,233	$ (6,081)	-5.23%
Benefits Total		$ 24,923	$ 22,466	$ 25,038	$ 26,189	$ 28,050	$ 14,596	$ (11,593)	-44.27%
Operating Expenditures Total		$ 58,195	$ 64,797	$ 76,337	$ 81,688	$ 75,413	$ 81,408	$ (280)	-0.34%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
State Court Total		$ 180,052	$ 192,505	$ 217,467	$ 224,191	$ 215,487	$ 206,236	$ (17,954)	-8.01%

STATE COURT FY10 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 $6,081 decrease in salaries primarily due to:
  - Implementation of furlough days.
- 44.27% or $11,593 decrease in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs, and retirement contribution freezes.
- 0.34% or $280 decrease in operating expenditures primarily due to:
  - 9.22% or $3,800 increase in court reporters fees due to greater caseloads.
  - 8.0% or $2,000 decrease in jury fees.
  - Other minor decreases in various line items.
- Total decrease of 8.01% or $17,954.

ADDITIONAL STAFF REQUESTED: **NONE.**

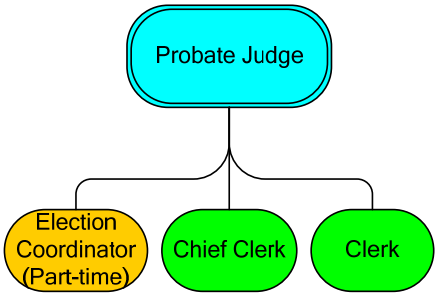
CAPITAL REQUESTS: **NONE.**

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.

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



OBJECTIVES:

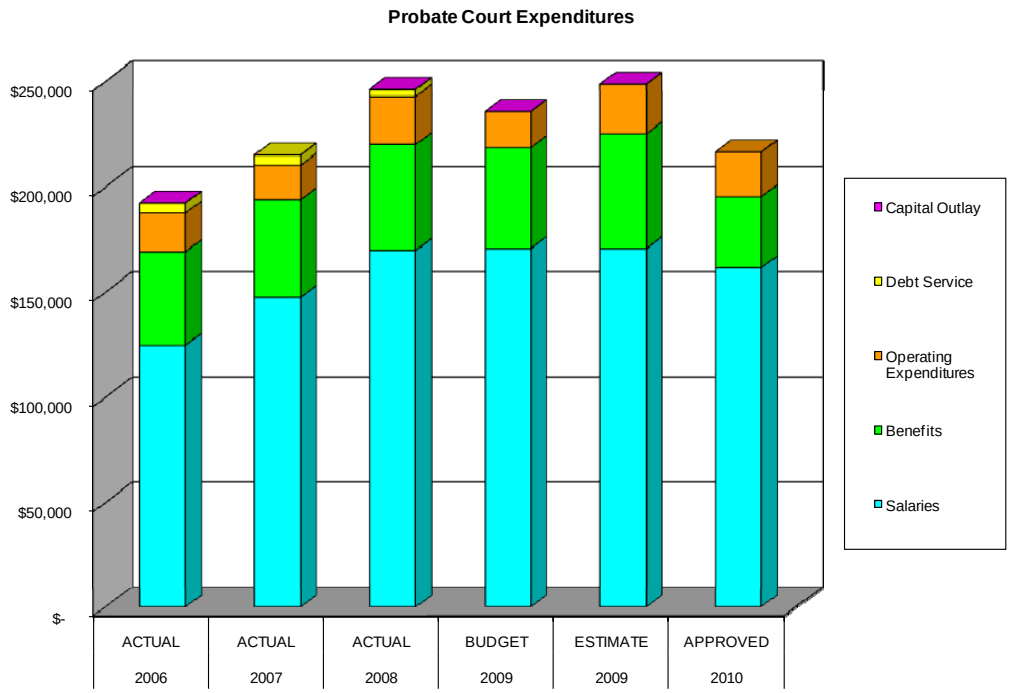
- To maintain records and keep them scanned in regularly.
- Keep up with the growing demand for firearm licenses.
- Continue to serve the public as quickly and efficiently as possible with a friendly manner.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

- With the increase in firearm licenses, comes increased postage costs, but with increased revenue.
- Need to replace a printer on the Election Coordinator's desk.

PERFORMANCE MEASURES:

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Workload Measures					
Estate Docket	524	507	660	488	516
Marriage Licenses	400	482	475	560	420
Marriage Certificates	704	614	676	700	580
Firearms Licenses	792	597	1,456	2,200	1,636
Miscellaneous	384	103	152	220	156
Birth Certificates	1,664	980	1,456	2,200	1,124
Death Certificates	544	427	676	700	460
Efficiency Measures					
# of Estate Cases heard per Probate Judge	524	507	660	660	516
# of Certificates & Licenses filed per Clerk	1,545	3,710	5,552	5,552	1,688



HISTORICAL INFORMATION AND 2010 APPROVED DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5317								
Salaries Total		$ 124,949	$ 147,732	$ 170,157	$ 170,944	$ 170,944	$ 161,834	$ (9,110)	-5.33%
Benefits Total		$ 44,456	$ 46,475	$ 50,351	$ 47,948	$ 54,601	$ 33,827	$ (14,121)	-29.45%
Operating Expenditures Total		$ 18,346	$ 16,393	$ 22,689	$ 17,258	$ 23,237	$ 21,060	$ 3,802	22.03%
Debt Service Total		$ 4,800	$ 4,801	$ 3,200	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Probate Court Total		$ 192,551	$ 215,401	$ 246,396	$ 236,150	$ 248,782	$ 216,721	$ (19,429)	-8.23%

PROBATE COURT FY10 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.

- 5.33% or $9,110 decrease in salaries primarily due to:
  - Implementation of furlough days.
- 29.45% or $14,121 decrease in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs, and retirement contribution freezes.
- 22.03% or $3,802 increase in operating expenditures primarily due to:
  - 263.45% or $7,872 increase in operating leases for DRE machines.
  - 23.08% or $1,500 decrease in general operating supplies.
- Total decrease of 8.23% or $19,429.

ADDITIONAL STAFF REQUESTED: **NONE.**
CAPITAL REQUESTS: **NONE.**

ELECTIONS

MISSION AND GOALS:

To provide registered voters the opportunity to vote by providing adequate polling places that meet ADA requirements with sufficient voting machines such as touch screen machines and express poll machines, supplies and poll workers to promptly and accurately tally votes and give results as soon as possible with total accuracy.

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

OBJECTIVES:

- To get the Board of Elections to handle all elections.
- Change the new part-time position to a full-time position, especially during elections.
- Purchase 10 new machines.
- Full train all election works, poll workers and consolidation staff as to the laws and holding of elections.
- Deliver, set up and pick up all election machines at each of the 16 precincts.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

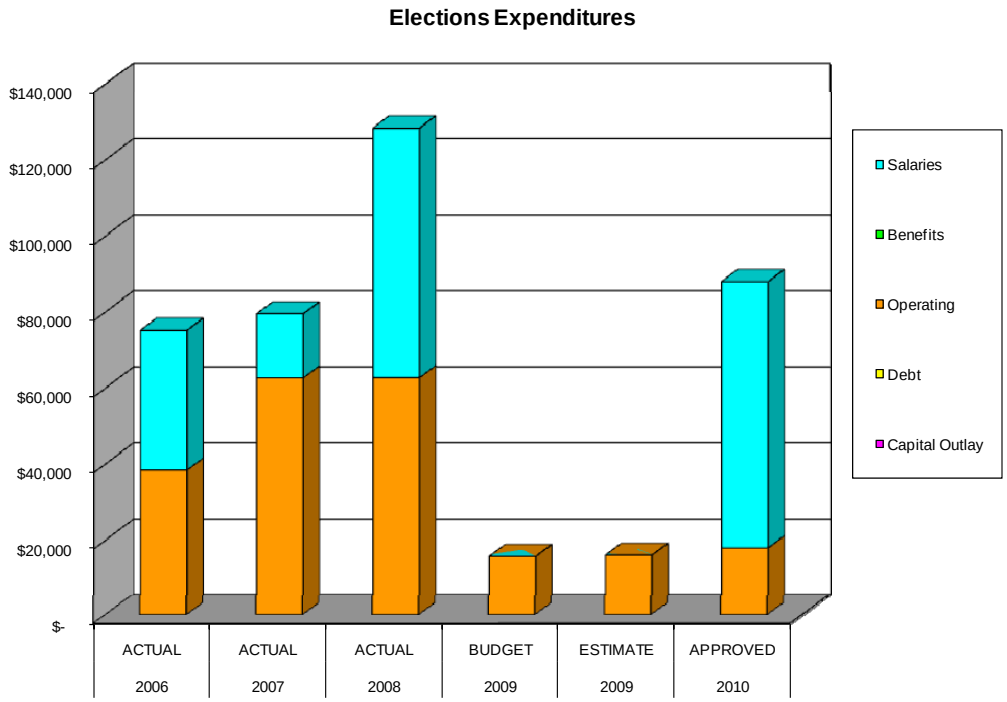
- There is a good possibility that with the increase of population, we will need to order more machines and hire extra poll workers.
- The North Jefferson precinct will be moving to the Jefferson Recreation Department, which will improve accessibility, facilities and parking.

PERFORMANCE MEASURES: NONE.

NUMBER OF REGISTERED VOTERS:

PRECINCT NAMES	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
REDSTONE	1,071	1,185	1,303	1,458	1,473
NORTH JEFFERSON *	2,901	3,358	3,694	4,507	4,552
RANDOLPH	2,687	3,242	3,584	3,998	4,038
NEWTOWN	1,617	1,636	1,652	1,836	1,854
NORTH MINISH *	1,467	1,562	1,672	1,863	1,882
HARRISBURG	1,304	1,411	1,506	1,510	1,525
CUNNINGHAM	478	539	545	639	645
MILLER	1,199	1,278	1,354	1,449	1,463
WILSON	655	685	717	760	768
HOSCHTON	797	859	929	1,048	1,058
TALMO	676	718	785	911	920
CENTER	675	709	740	779	787
ATTICA	819	914	1,004	1,078	1,089
PORTER	2,061	2,293	2,525	2,826	2,854
SOUTH JEFFERSON*	2,128	2,433	2,738	3,084	3,115
SOUTH MINISH*	2,237	2,311	2,385	2,787	2,815
TOTAL	**22,772**	**25,133**	**27,133**	**30,533**	**30,838**

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



HISTORICAL INFORMATION AND 2010 APPROVED DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5318								
Salaries Total		$ 36,825	$ 16,810	$ 65,610	$ -	$ -	$ 70,000	$ 70,000	n/a
Benefits Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Operating Expenditures Total		$ 38,327	$ 62,652	$ 62,688	$ 15,650	$ 15,977	$ 17,927	$ 2,277	14.55%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Elections Total		$ 75,152	$ 79,462	$ 128,298	$ 15,650	$ 15,977	$ 87,927	$ 72,277	461.83%

ELECTIONS FY10 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.

- $70,000 increase in poll workers salaries due to FY 2010 being an election year.
- There are no benefits in the Elections department due to having no full-time employees.
- Overall, operating expenditures have increased 14.55% or $2,277 primarily due to
  - 300% or $1,950 increase in travel expenditures for travel to various precincts.
- Total increase of 461.83% or $72,277.

ADDITIONAL STAFF REQUESTED: **NONE.**

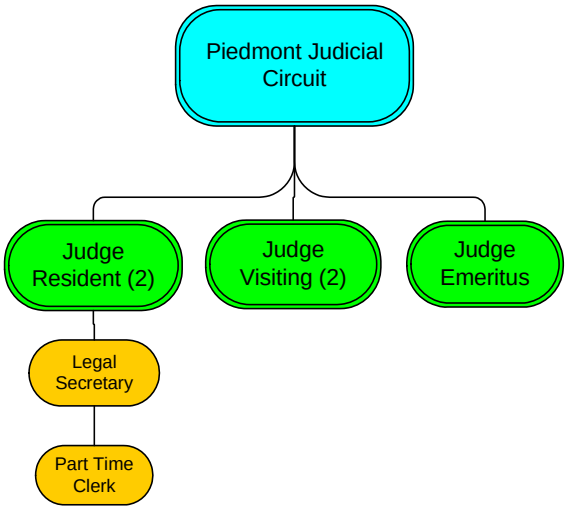
CAPITAL REQUESTS: **NONE.**

SUPERIOR COURT

MISSION:

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.

NUMBER OF APPROVED POSITIONS: Five officials who receive County supplements.



GOALS:

- Resolve civil and criminal cases in a timely manner.
- Make wise use of existing space, eliminating conflicts with other courts.

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, and Judicially Hosted Settlement Conferences, which will better effectuate case flow and offer a different option for case resolution outside of litigation.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

- **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, needs 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.

- **New Judgeship** – Contingent on state funding, the Piedmont Circuit has requested a new Superior Court Judgeship. The Piedmont Circuit is on the top of the list of circuits in Georgia needing a new judgeship. The new Judge will likely be housed in Barrow County and provide transient services to Jackson County. If and when this position is approved/funded, 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.

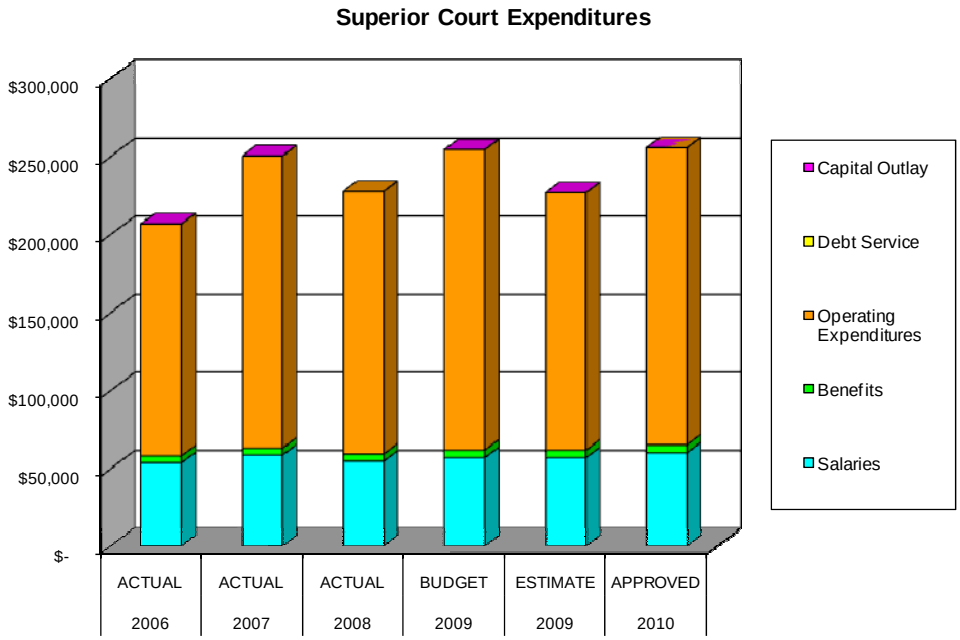
- **Judicial Services Administrator** – A new Judicial Services Administrator position has been created by an intergovernmental agreement of the three counties and the Superior Courts of the Piedmont Circuit. The Administrator will coordinate all courts' budget management, funds accountability, and case 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.

- **Downturn in Economy** – The downturn in the economy has only caused an increase in crime and divorce, but lending institutions are foreclosing on homeowners and the number of confirmation hearings has increased from zero in the last ten years before the housing crisis to several each month.

PERFORMANCE MEASURES:

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Workload Measures					
Civil & Domestic	1,473	1,716	1,796	2,167	2,267
Criminal	1,700	552	699	720	750
Efficiency Measures					
# of Cases per Judge	793	827	846	962	1,006



HISTORICAL INFORMATION AND 2010 APPROVED DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5333								
Salaries Total		$ 53,722	$ 58,812	$ 54,732	$ 57,029	$ 57,029	$ 60,148	$ 3,118	5.47%
Benefits Total		$ 4,446	$ 4,350	$ 4,595	$ 4,839	$ 4,839	$ 5,047	$ 208	4.29%
Operating Expenditures Total		$ 148,588	$ 187,199	$ 168,248	$ 192,418	$ 164,903	$ 190,352	$ (2,066)	-1.07%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Superior Court Total		$ 206,756	$ 250,361	$ 227,575	$ 254,287	$ 226,772	$ 255,547	$ 1,260	0.50%

SUPERIOR COURT FY10 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.

- 5.47% or $3,118 increase in salaries primarily due to:
  - Increase in Judges' salaries due to state mandated increase.
- 4.29% or $208 increase in benefits primarily due to:
  - Increases to Medicare and FICA contributions related to salary increases.
- 1.07% or $2,066 decrease in operating expenditures primarily due to:
  - 39.5% or $3,950 decrease in legal fees
  - 11.46% or $5,500 decrease in jury and court fees.
  - 900.0% or $5,400 increase in conferences and training.
- Total increase of 0.50% or $1,260.

ADDITIONAL STAFF REQUESTED:

One (1) Judicial Services Administrator at an estimated cost to Jackson County of $55,097 which is a 41% pro rata share of the following items:

- Salary - $70,000
- Secretary salary - $24,000
- Fringe Benefits Package - $30,080
- Supplies & materials (paper, pens, etc.) - $600
- Equipment purchases - $3,200
- Travel (4800 miles @ .48 cents) - $2,304
- Telecommunications ($100 per month) - $1,200
- Other (office furniture, misc.) - $3,000

CAPITAL REQUESTS: **NONE.**

JUVENILE COURT

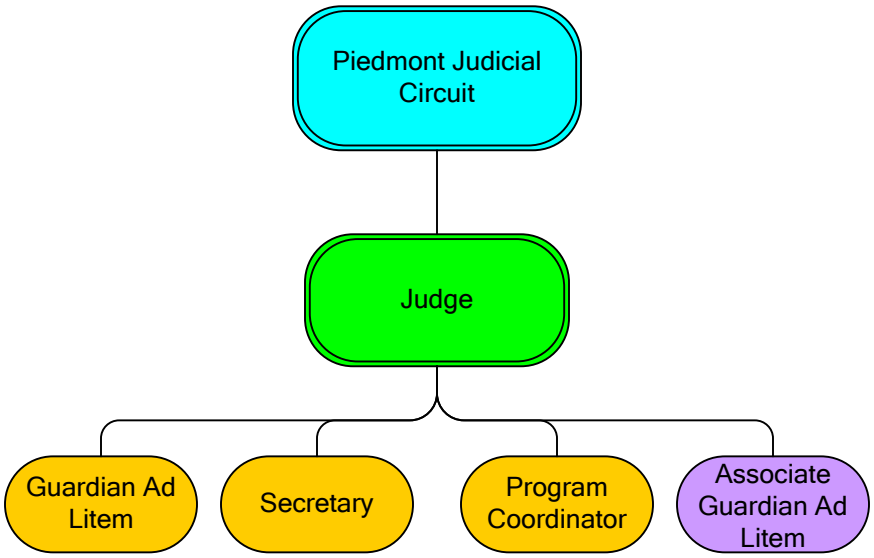
MISSION AND GOALS:

The mission of the Juvenile Courts of the Piedmont Judicial Circuit is to 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:

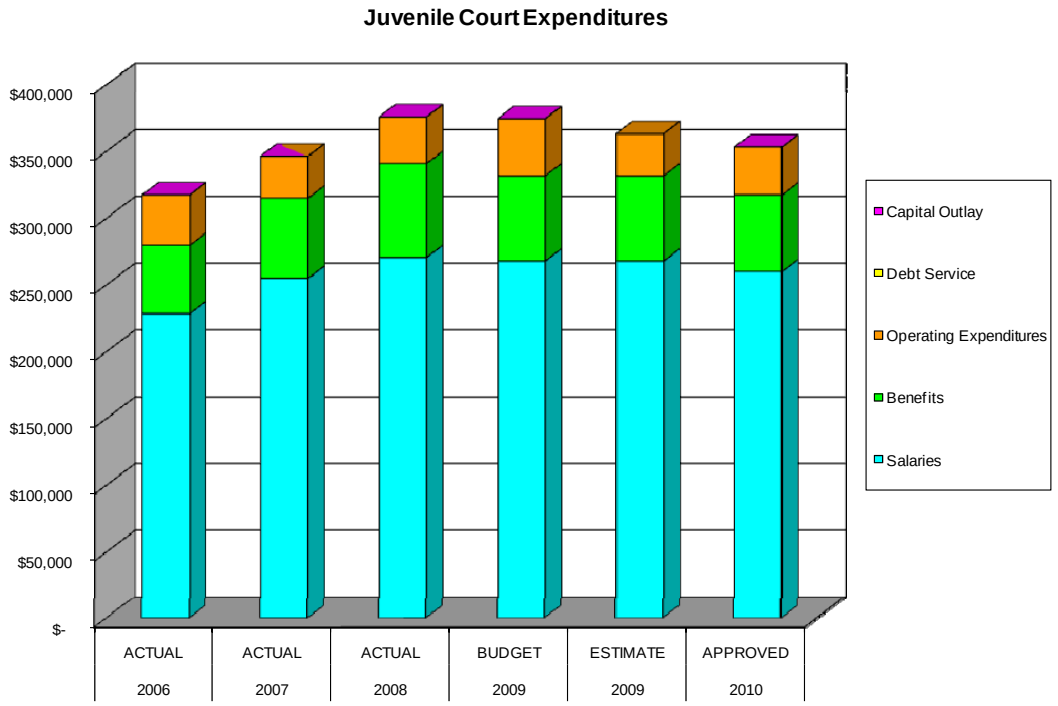
- Expand operations in Barrow County.
- Relieve stress on court's program division.
- Expand the O.C.G.A. 15-11-10 risk reduction program to the entire judicial circuit.
- Work with the Clerk of Court, the Information Technology Departments, and the information technology vendors for the Piedmont Judicial Circuit to improve reliability of court technology.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

- It is imperative that a deputy program coordinator be obtained. In 2006, the court's one person programs division processed 1,934 cases (1,862 court filings plus 95 risk reduction cases). Assuming the program coordinator can work 1880 hours per year (full-time less two weeks vacation and 14 holidays), the program coordinator can provide 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.
- We were only able to open a part-time satellite office in the new Barrow County Courthouse in April 2009 due to lack of sufficient staff to provide a full-time presence in the Circuit's most populous county. Meeting the needs of Barrow County's approximately 70,000 citizens remains a challenge.
- The Child Advocate division of the court remains stressed. Our current budget contains two full time Child Advocate Attorneys to represent children in child deprivation cases. At our current staffing level, we are close to meeting our goal of no more than 130 children per attorney. As of March 31, 2009, our two child advocates represent a total of 268 children, which only slightly exceeds our goal. However, we have received the results of an evaluation of our Child Advocate Division performed by the Governor's Child Advocate Office in 2007. This report recognized the excellence of our two staff attorneys, but it also challenged the Court to provide the attorneys with the resources needed to perform their duties in a manner that provides for truly adequate representation for all abused and neglected children in State custody in this circuit. In response to the challenge, the Barrow County Board of Commissioners assigned a full-time clerk to assist the Child Advocate Division with their administrative needs. At this time, no further staffing assistance is requested as we anticipate the DFCS "diversion" policy to remain in effect at least through State FY10.

PERFORMANCE MEASURES:

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Workload Measures					
Barrow County	1,019	940	976	635	650
Banks County	181	149	127	200	200
Jackson County	662	680	645	610	650
Efficiency Measures					
# of cases heard per Judge	1,862	1,769	1,748	1,445	1,500



HISTORICAL INFORMATION AND 2010 APPROVED DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5334								
Salaries Total		$ 228,336	$ 254,827	$ 270,397	$ 267,666	$ 267,666	$ 259,811	$ (7,855)	-2.93%
Benefits Total		$ 51,244	$ 60,169	$ 70,421	$ 63,842	$ 63,842	$ 57,501	$ (6,342)	-9.93%
Operating Expenditures Total		$ 37,667	$ 31,257	$ 34,831	$ 42,720	$ 31,466	$ 35,835	$ (6,885)	-16.12%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Juvenile Court Total		$ 317,247	$ 346,253	$ 375,649	$ 374,228	$ 362,974	$ 353,146	$ (21,081)	-5.63%

JUVENILE COURT FY10 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 $7,855 decrease in salaries primarily due to:
  - Implementation of furlough days, however, this will be offset during FY10 by reallocating some funds from other operating line items at the Judge's discretion.
- 9.93% or $6,342 decrease in benefits relating to decrease in budgeted salaries.
- 16.12% or $6,885 decrease in operating expenditures primarily due to:
  - 50.98% or $5,200 decrease in legal fees.
  - 50.0% or $1,000 decrease in court reporter fees.
- Total decrease of 5.63% or $21,081.

ADDITIONAL STAFF REQUESTED: One (1) PART-TIME Deputy Program Coordinator to work 15 hours per week.

DISTRICT ATTORNEY

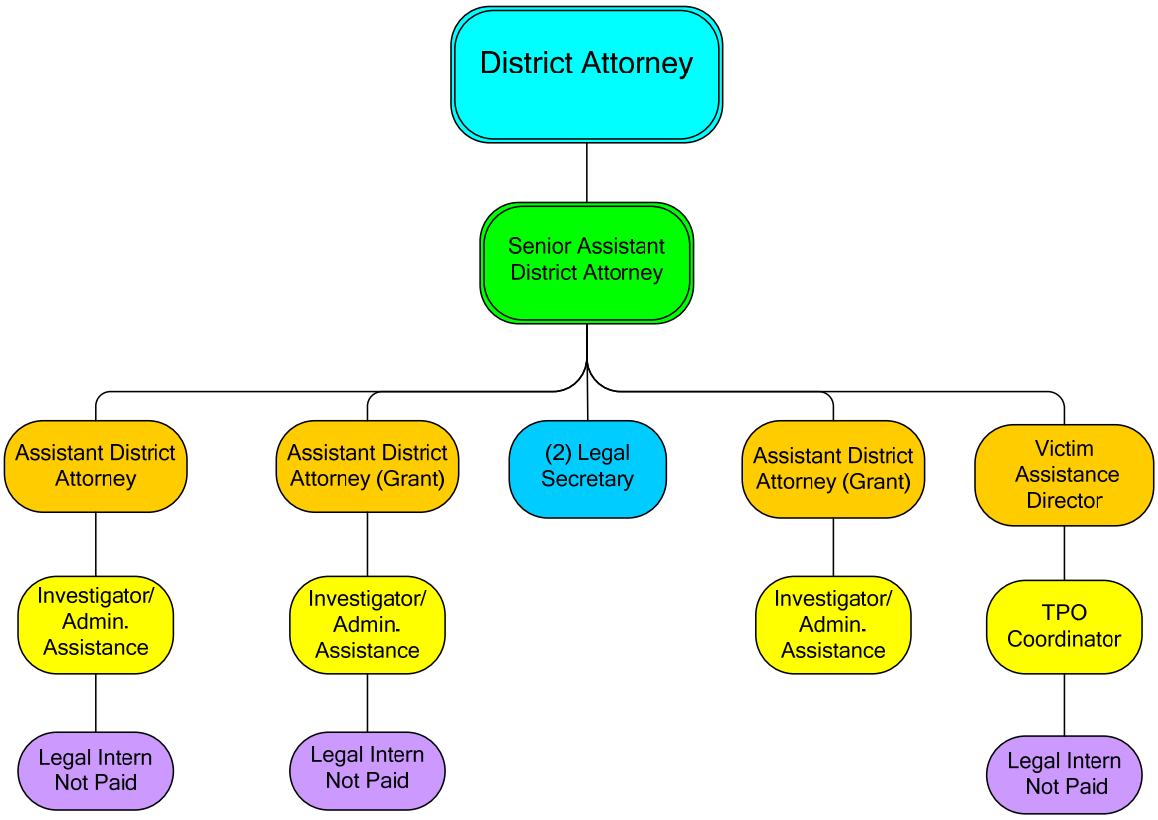
MISSION:

Committed to ensuring that justice is done, our community is protected, and we earn and hold the trust of the citizens that we are privileged to serve.

GOALS:

- Enhance the quality of life in our community.
- Preserve the dignity of victims and their families.
- Aggressively advocate for justice.
- Continuously improve our service.

NUMBER OF APPROVED POSITIONS: One elected official, nine full-time and one part-time who receives a supplement from Jackson County.



OBJECTIVES:

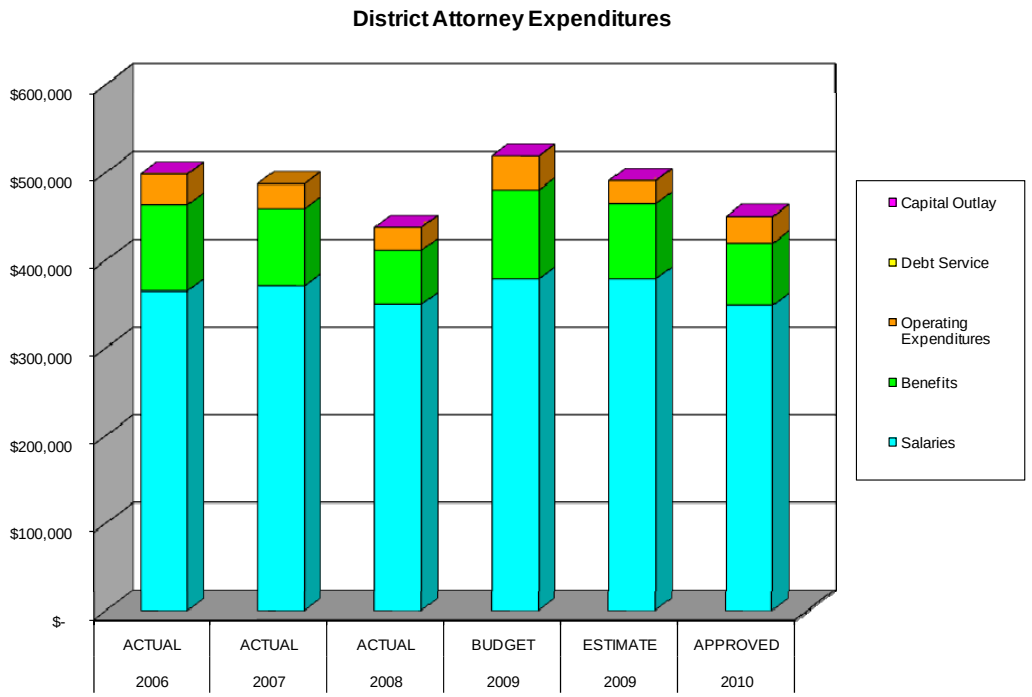
- Indict or accuse all cases within 90 days of arrest when sufficient evidence exists for prosecution.
- Contact victims of crime within 10 days of referral to our office.
- Dispose of 90% of indicted or accused cases with a guilty verdict.
- Provide leadership for the Piedmont Circuit's Domestic Violence Task Force, Child Abuse Task Force, and Child Fatality Review Committee.
- Provide quality training for law enforcement agencies within the Piedmont Circuit.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

- If the current recession lingers or even deepens into 2010, unemployment and the other economic pressures will cause a rise in criminal activity. Not only will crimes for financial gain increase, but due to financial stresses, violent crimes, particularly domestic violence and violence against children, will rise.
- The Death Penalty case of Stave of Georgia v. Henry Lee Stringer has not been resolved and may go into 2010. That case could result in additional expenses for witnesses, travel, transcripts and other litigation related costs.

PERFORMANCE MEASURES:

	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Workload Measures						
Felony warrants processed	1,900	1,750	1,635	2,100	2,250	2,500
Indictments/Accusations Filed in Court	852	780	626	835	850	900
Jury Trials	20	23	18	25	30	30
Probation Revocations	178	205	324	245	375	400
Pre-Trial Conferences	156	475	500	575	575	500
Temporary Protective Orders	356	264	198	300	275	N/A
Preliminary Hearings	270	230	210	265	275	275
Community Education Forums	10	10	6	12	12	N/A
Number of 4th Grade Students Attending Domestic Violence Presentation with Safety Plan	755	760	750	800	900	800
Domestic Violence Multi-Disciplinary Teams/Task Force	18	10	12	12	18	12
Child Abuse Multi-Disciplinary Teams/CFR	14	10	12	12	18	12
Civil Forfeitures	80	65	60	85	75	85
Appeals	12	13	14	15	20	25
Pre-Trial Diversion Program	31	60	45	100	80	100
Training Hours (Attorneys and Officers)	500	505	450	500	600	500
Bond Hearings	199	207	120	250	150	200
Motions To Suppress	51	67	69	80	90	90
Arraignments	284	267	280	300	320	335
Miscellaneous Motions	52	214	72	275	120	150
Total fines imposed	1413000	1,470,000	394,156	1,500,000	1,200,000	1,500,000
Efficiency Measures						
# of Felony Cases per District Attorney	439	440	408	540	560	600



HISTORICAL INFORMATION AND 2010 APPROVED DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5335								
Salaries Total		$ 365,219	$ 370,776	$ 350,220	$ 379,096	$ 379,096	$ 349,258	$ (29,837)	-7.87%
Benefits Total		$ 98,094	$ 87,696	$ 61,556	$ 101,379	$ 85,539	$ 70,589	$ (30,791)	-30.37%
Operating Expenditures Total		$ 35,359	$ 28,936	$ 26,175	$ 38,342	$ 26,251	$ 30,431	$ (7,911)	-20.63%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
District Attorney Total		$ 498,672	$ 487,408	$ 437,951	$ 518,817	$ 490,885	$ 450,278	$ (68,539)	-13.21%

DISTRICT ATTORNEY FY10 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.

- 7.87% or $29,837 decrease in salaries primarily due to:
  - Implementation of furlough days.
- 30.37% or $30,791 decrease in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs, and retirement contribution freezes.
- 20.63% or $7,911 decrease in operating expenditures primarily due to:
  - 50.0% or $3,000 decrease to court transcripts along with other smaller cuts in various line items.
- Total decrease of 13.21% or $68,539.

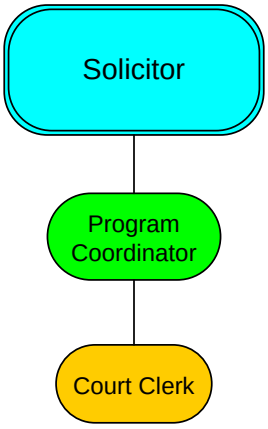
ADDITIONAL STAFF REQUESTED: **NONE.**

OFFICE OF VICTIM'S ASSISTANCE

MISSION:

The Victim's Assistance office serves to render aid and advice to victims of crimes prosecuted in the State Court of Jackson County. With most cases being domestic violence, the main mission of the office is to insure that victim's needs and rights are provided for during the arrest and prosecution process. We attempt to make contact with all victims to insure that the needs and rights of victims are provided, including notice of the suspects arrest and release from custody, court dates, restitution, victim service programs and input to sentence.

NUMBER OF APPROVED POSITIONS: Two full-time.



GOALS:

- Keep current with the monthly cases brought to this office from the Sheriff's office.
- Prepare all cases for arraignment with investigation of charges, contact with victim, restitution owed to any victim, and prior charges and criminal history.
- Track all pretrial status on all domestic and drug/alcohol cases until completed; plus track all probationers ordered to do intervention classes.
- Make sure all "not guilty" pleas are entered and ready for trial.
- Work to develop a Task Force Team that works together with other county agencies for victim safety and education to the community of defendants responsibilities of accountability.

OBJECTIVES:

- Provide digital cameras to all DMV officers working on DMV cases.
- Provide training for victims on safety and intervention to all defendants qualifying.
- Stay up-to-date on outreach programs and training provided by community and state.
- Educate community that Jackson County is working towards a no tolerance to DMV with prosecution as state law allows.
- Provide a community team to work with victims' needs from DMV relationship for safer life.
- Work to make officers of DMV have more concern and knowledge to DMV to do their job more efficient so there is all the needed information, phone numbers, correct address, family contact, witness statements and photos available to make a prosecutable case once our office reviews it.
- Work to establish a team that does only DMV investigation, contact, prosecution and assistance in order for victims

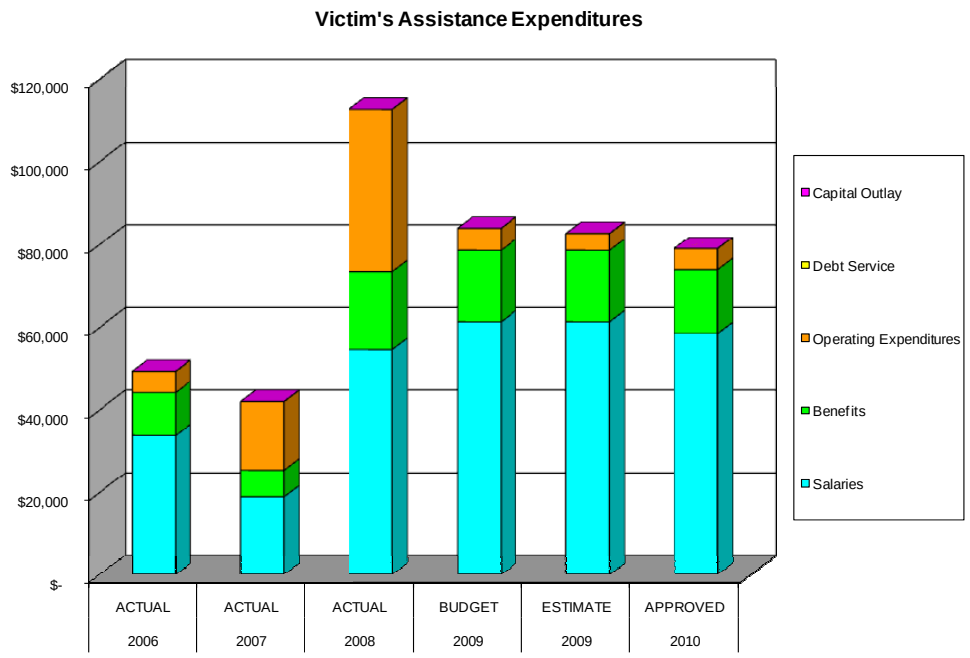
to trust the personnel and feel safe about going forward with the prosecution. This team would start with the 911 call, photos, victim interviews and end with the prosecution. This team would be screened to know their credentials, and make sure they were not an abuser themselves taking their frustration out on a victim. This team would work with the defendant and victims first hand, helping it to be easier to reach their goal of no tolerance to DMV in our community.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

- Making sure we have all the information needed from agencies for prosecution of case. By having all officers and person preparing cases aware that reports and information is correct.
- Have more involvement of agencies attend Task Force meetings and discuss issues, cases and problems with safety of victims and prosecution of defendants.
- Fines are still below the surround counties. If they are in line, they are not carried out by the system.
- Repeated offenders of crime knows how to "ride the system" and play all the tricks to prolong prosecution, which endangers the victim or either the victim gives up and moves out of the county leaving prosecution with no way of reaching them.
- With our county growth, we should look at the process of eliminating cases being done away with unless we have a legitimate excuse. DMV is a serious crime and it effects more than the victim, usually there are children in each case. Therefore, each case should be not only trying to work on the victim of the crimes safety, but all involved. It is our duty to help theses innocent children if no one else can.

PERFORMANCE MEASURES:

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Workload Measures					
Pre-trial conferences - Victim cases	3142	1450	1786	2100	2100
Pre-trial conferences - MVA's	209	620	n/a	n/a	n/a
Jury trial weeks	12	14	22	18	18
Bench trial days	5	5	23	23	23
Arraignments	12	12	24	24	24
Status	12	12	4	4	4



HISTORICAL INFORMATION AND 2010 APPROVED DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5348								
Salaries Total		$ 33,748	$ 18,921	$ 54,534	$ 61,318	$ 61,318	$ 58,488	$ (2,830)	-4.62%
Benefits Total		$ 10,402	$ 6,517	$ 18,932	$ 17,233	$ 17,233	$ 15,451	$ (1,782)	-10.34%
Operating Expenditures Total		$ 5,206	$ 16,521	$ 39,126	$ 5,385	$ 4,102	$ 5,005	$ (380)	-7.06%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Victim Assistance Total		$ 49,356	$ 41,959	$ 112,591	$ 83,936	$ 82,653	$ 78,944	$ (4,992)	-5.95%

VICTIM'S ASSISTANCE FY10 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.

- 4.62% or $2,830 decrease in salaries primarily due to:
  - Implementation of furlough days.
- 10.34% or $1,782 decrease in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs, and retirement contribution freezes.
- Overall, operating expenditures have decreased 7.06% or $380 primarily due to
  - 25.0% or $500 decrease in general operating supplies.
  - 21.59% or $245 increase in travel expenditures.
- Total decrease of 5.95% or $4,992.

ADDITIONAL STAFF REQUESTED:

- One part-time Court Clerk, Grade 11, working 25 hours per week @ $13.32/hour = $17,316 annually.

CAPITAL REQUESTS:

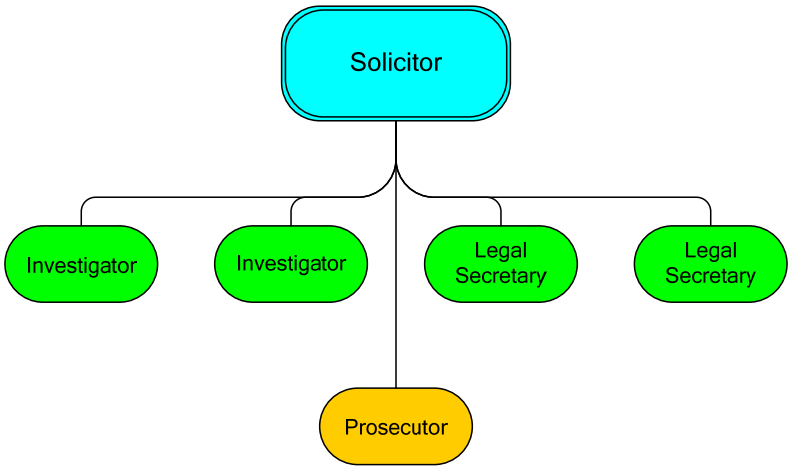
- **Purchase a color printer, scanner, computer and telephone at an estimated cost of $60,000** for the existing court clerk for entering victim information required for the state. Computer and phone would be for the requested part-time clerk position. Currently this office has hundreds of files required to be kept by the State of Georgia for seven years. If the scanner and printer were available, information could be scanned and filed for future use at the beginning of case entry. The computer and phone will make the office more efficient and able to do all duties required for preparation of prosecution and victim safety.

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.

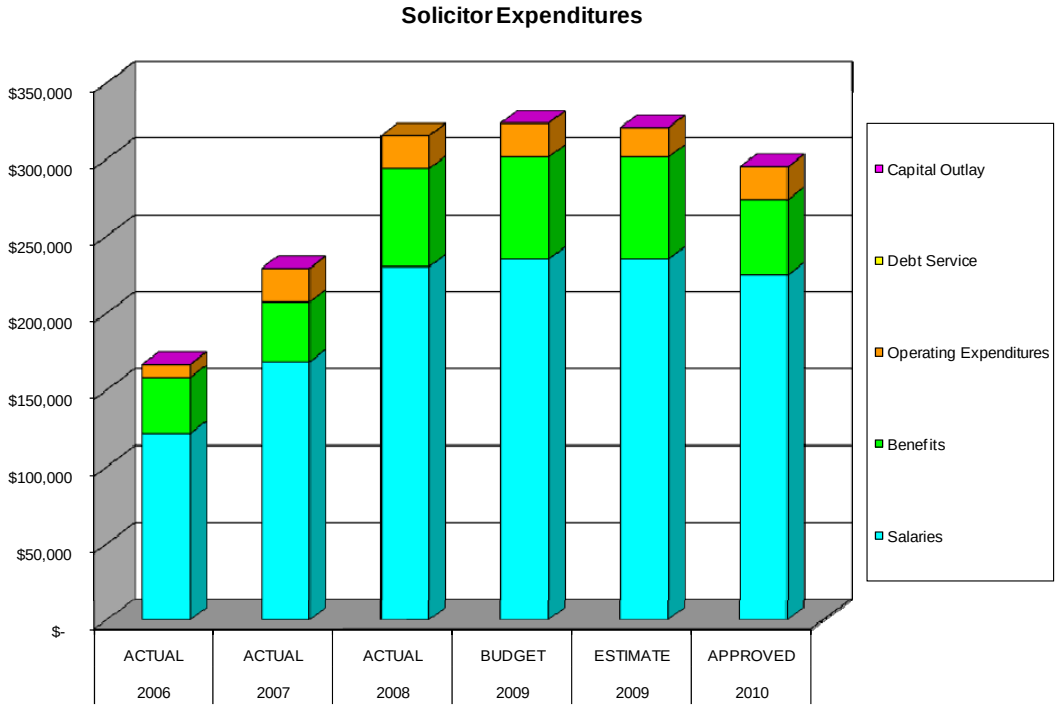
OBJECTIVES: Establish a case count to determine the workload for the department.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

- Issues that could face the Solicitor's Office for the year are the fact that we are short one investigator. Also, the price of supplies and gas are on the rise. Due to the increased numbers of DUIs, there is a strong need for a DUI court to help improve the safety of the community. Often times, drugs and alcohol are involved in driving a vehicle, as well as domestic violence cases.

PERFORMANCE MEASURES:

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Workload Measures					
Arraignments	3,452	3,351	3,351	3,800	3,800
Trials	1,487	1,194	1,194	1,500	1,500
Bench Warrant/Bond Forfeiture	113	330	330	375	375
Efficiency Measures					
# of Cases from Jail, Arraignments, Trials and Bench Warrant/Bond Forfeitures per Solicitor	8,917	6,567	8,000	8,917	8,917



HISTORICAL INFORMATION AND 2010 APPROVED DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5349								
Salaries Total		$ 121,934	$ 168,566	$ 230,324	$ 235,315	$ 235,315	$ 225,078	$ (10,237)	-4.35%
Benefits Total		$ 36,347	$ 38,809	$ 63,839	$ 66,286	$ 66,286	$ 48,901	$ (17,386)	-26.23%
Operating Expenditures Total		$ 8,448	$ 21,836	$ 21,228	$ 22,039	$ 19,059	$ 21,289	$ (750)	-3.40%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Solicitor' s Total		$ 166,729	$ 229,211	$ 315,392	$ 323,640	$ 320,660	$ 295,267	$ (28,373)	-8.77%

OFFICE OF SOLICITOR'S FY10 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.

- 4.35% or $10,237 decrease in salaries primarily due to:
  - Implementation of furlough days.
- 26.23% or $17,386 decrease in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs, and retirement contribution freezes.
- 3.40% or $750 decrease in operating expenditures primarily due to
  - 13.45% or $928 decrease in supplies.
  - Other minor decreases and increases in various line items.
- Total decrease of 8.77% or $28,373.

ADDITIONAL STAFF REQUESTED: Three (3) positions:

1. Assistant Solicitor, Grade 25 at an estimated cost of $70,853.13 *(solicitor is part-time)*
2. Senior Court Clerk/Investigator, Grade 12 at an estimated cost of $46,642.85 *(replacement)*
3. Legal Assistant, Grade 10 at an estimated cost of $43,377 *(answer phones, etc. while in court)*

CAPITAL REQUESTS:

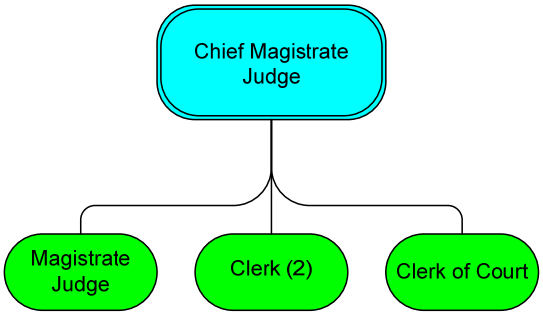
Computers upgrades at an estimated cost of $20,000.

MAGISTRATE COURT

MISSION:

The Jackson County Magistrate Court provides assistance to the general public, law enforcement agencies, and attorneys in the prosecution of civil and criminal 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.

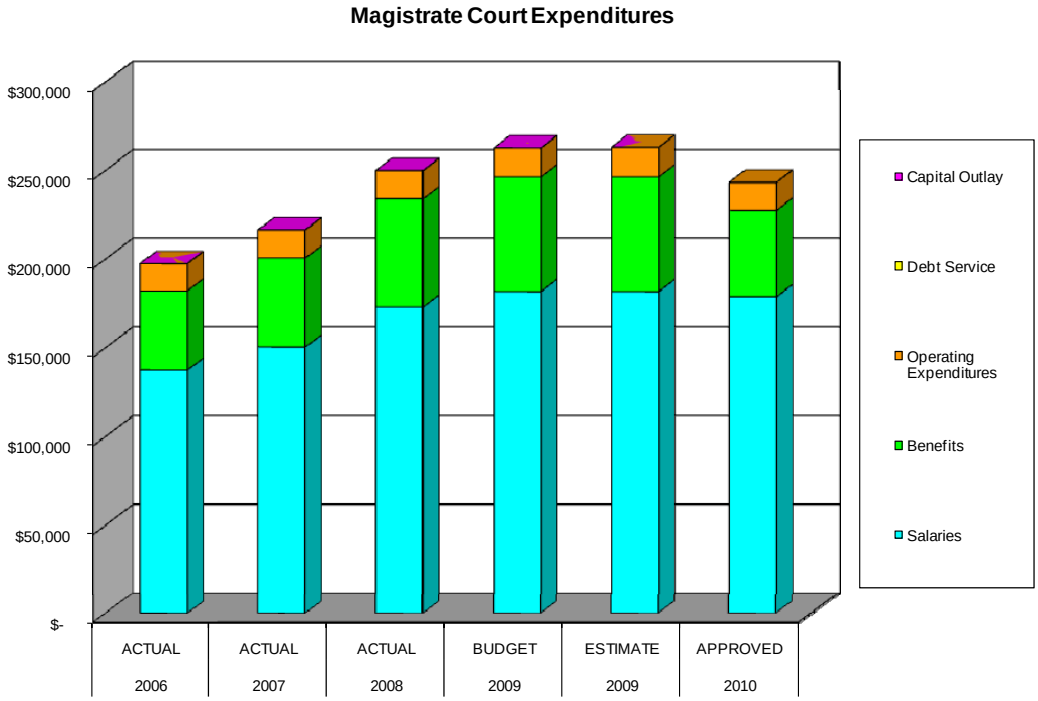
NUMBER OF APPROVED POSITIONS: One elected official and three full-time employees.



GOALS & OBJECTIVES: Continue to attend the ICJE Specialty Courses.

PERFORMANCE MEASURES:

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Workload Measures					
Chief Magistrate Annual Hours Worked	2,715	2,705	2,840	2,875	2,900
Criminal Warrants - Felony	1,813	1,655	1,307	1,900	1,600
Criminal Warrants - Misdemeanor	1,368	1,243	1,600	1,700	1,500
Commitment Hearings	3,702	4,103	4,620	4,150	4,200
Search Warrants	84	96	94	125	130
Warrant Application Hearings	84	68	46	100	130
Civil Statements of Claim	896	1,130	1,195	1,000	1,100
Civil Trials	243	246	290	300	325
Dispossessory Warrants	723	757	730	775	800
Dispossessory Trials	108	51	39	125	325
Garnishments	217	251	249	275	290
Foreclosure of Personal Property, Interrogatories and FiFa's	639	604	612	700	750
Foreclosure Trials	167	148	135	190	200
Ordinance Violations	289	202	135	325	275
Ordinance Violation Trials	65	67	36	90	75
Efficiency Measures					
# of Warrants Issued per Judge	2,921	2,975	3,100	3,125	2,900
# of Trials per Judge	583	600	625	640	600
Magistrate Collections	$ 153,687	$ 158,714	$ 143,581	$ 165,000	$ 145,000



HISTORICAL INFORMATION AND 2010 APPROVED DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5355								
Salaries Total		$ 137,657	$ 150,612	$ 173,167	$ 181,989	$ 181,989	$ 179,119	$ (2,869)	-1.58%
Benefits Total		$ 44,683	$ 50,266	$ 61,141	$ 64,624	$ 64,624	$ 48,747	$ (15,877)	-24.57%
Operating Expenditures Total		$ 15,330	$ 15,843	$ 15,882	$ 16,308	$ 16,732	$ 15,678	$ (630)	-3.86%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Magistrate Court Total		$ 197,670	$ 216,721	$ 250,190	$ 262,921	$ 263,345	$ 243,544	$ (19,376)	-7.37%

***MAGISTRATE COURT'S FY10 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.
- 1.58% or $2,869 decrease in salaries primarily due to:
  - Implementation of furlough days.
- 24.57% or $15,877 decrease in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs, and retirement contribution freezes.
- Overall, operating expenditures have decreased 3.86% or $630 primarily due to:
  - 50.0% or $500 decrease in other professional fees.
- Total decrease of 7.37% or $19,376.

ADDITIONAL STAFF REQUESTED: **NONE**

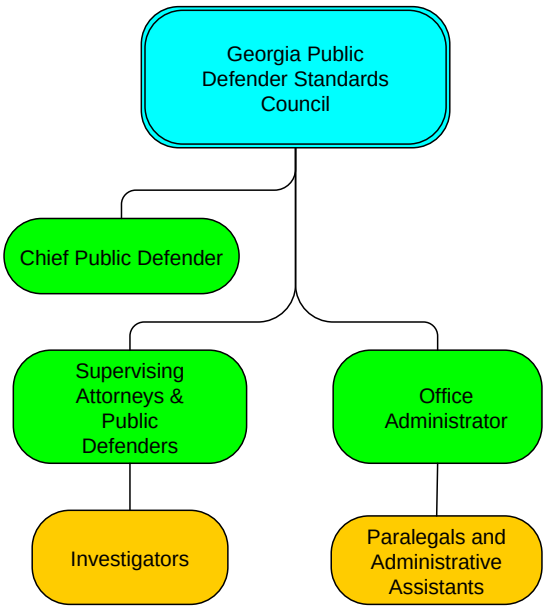
PUBLIC DEFENDER'S OFFICE

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:

The Public Defender's staff 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:

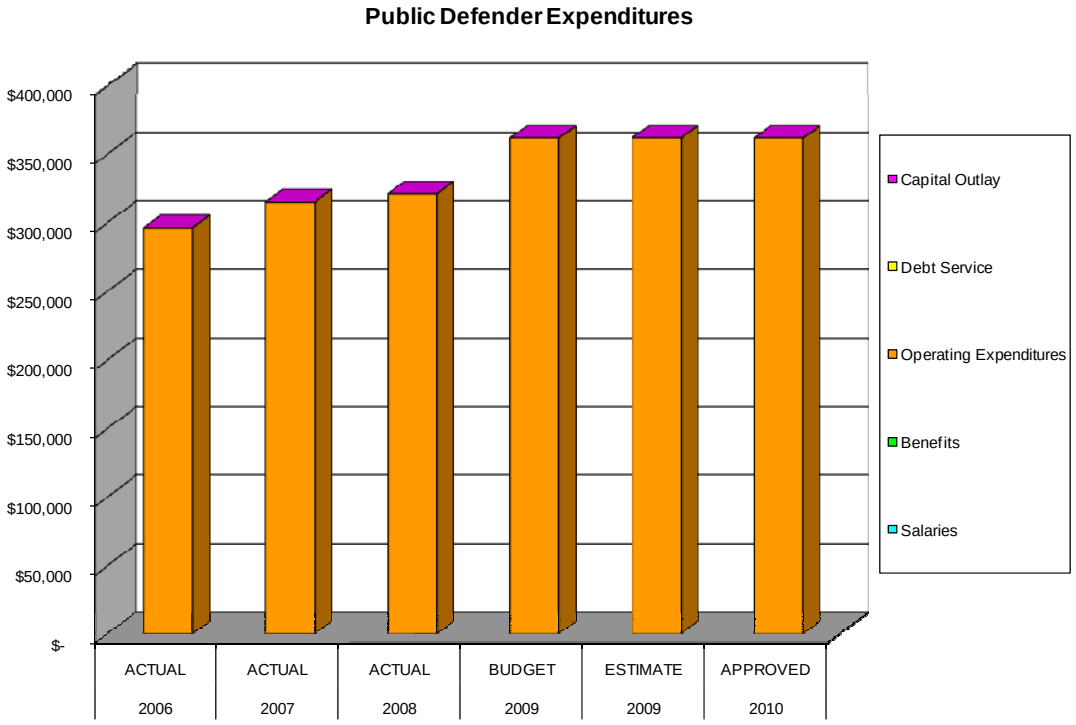
- Increase average number of client contacts per case.
- Better utilize available state-funded resources such as expert witnesses by identifying a larger number of appropriate cases for their use.
- Increase average investigative time per case.
- Increase number of clients for whom the department makes 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 FY10:

Political issues continue to threaten the future of the state-wide indigent defense system. The legislature has continually appropriated less for indigent defense for the past few years. 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:

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Workload Measures					
Misdemeanor	494	531	550	660	700
Felony	458	504	550	645	700
Juvenile	99	114	115	100	110
Deprivation	39	51	55	55	60
Felony Probation Revocation	419	459	475	530	530
Appeals	3	5	7	15	15
Efficiency Measures					
# of Cases per Public Defender	756	832	876	804	844



HISTORICAL INFORMATION AND 2010 APPROVED DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5365								
Salaries Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Benefits Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Operating Expenditures Total		$ 296,440	$ 315,079	$ 321,102	$ 361,718	$ 361,718	$ 361,718	$ -	0.00%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Public Defender's Total		$ 296,440	$ 315,079	$ 321,102	$ 361,718	$ 361,718	$ 361,718	$ -	0.00%

PUBLIC DEFENDER FY10 BUDGET HIGHLIGHTS:

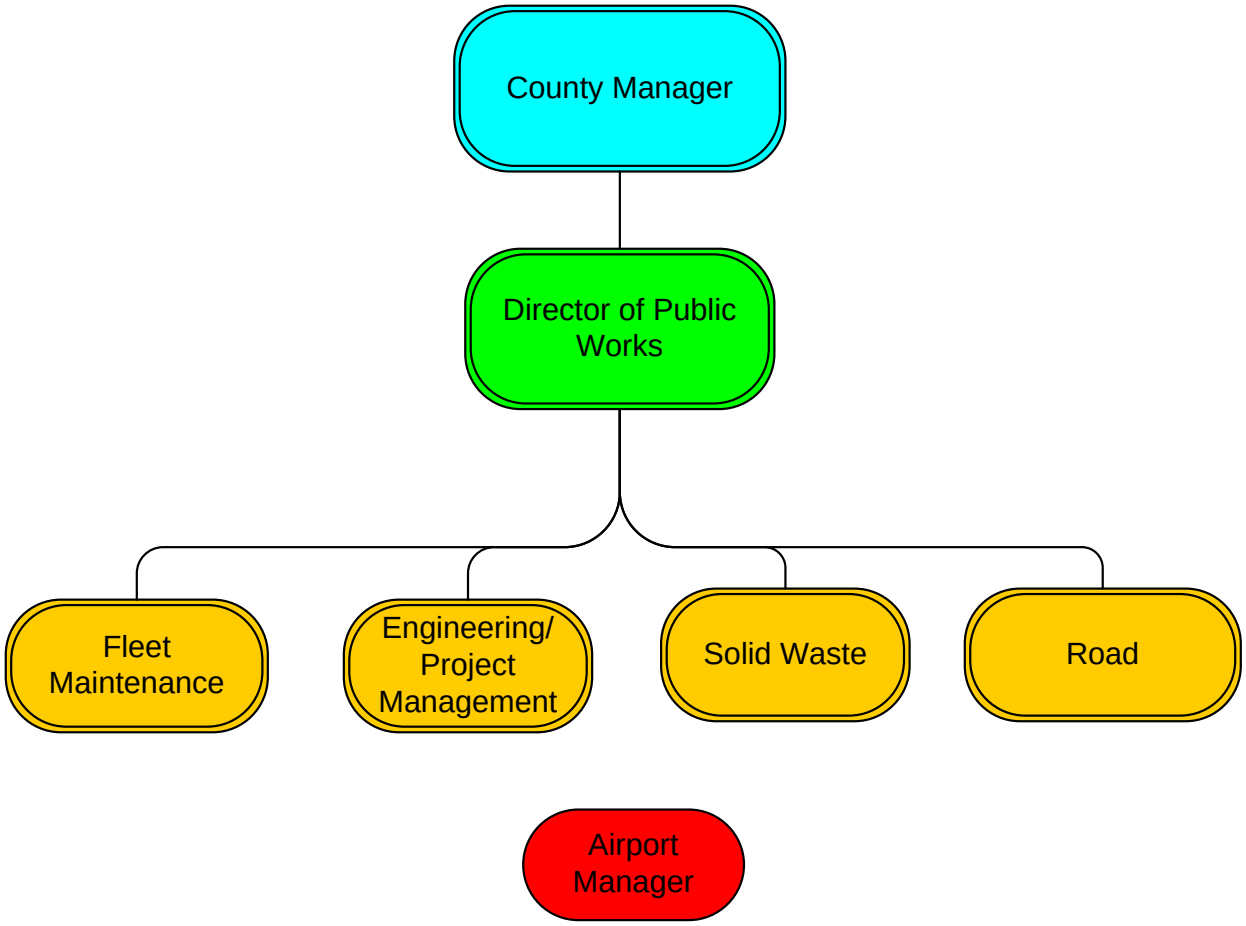
This department became part of the State of Georgia's payroll system in 2005. However, the county budgets, as an intergovernmental expenditure, its share of the cost per the intergovernmental agreement between the county and the Georgia Public Defender Standards Council. The FY 2010 Budget remains unchanged from FY 2009.

ADDITIONAL STAFF REQUESTED: **NONE**

CAPITAL REQUESTS: NONE

PUBLIC WORKS FUNCTION

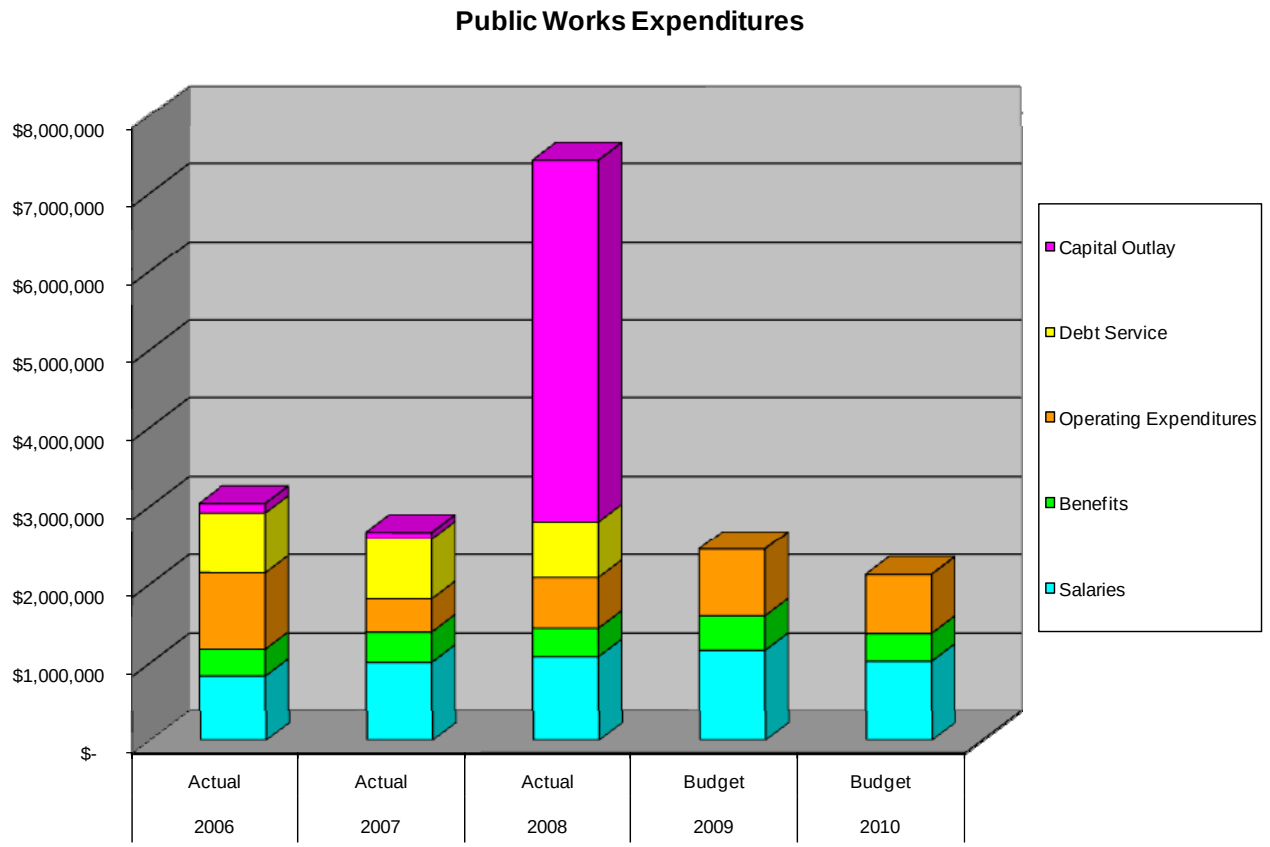
The Public Works function is comprised of the following departments: Roads, Engineering and Project Management, Airport and Fleet Maintenance. The proposed Public Works FY10 budget is $2,133,045 or 6.07% of the total proposed FY10General Fund budget. This is a decrease of 13.20% or $324,252 from the approved FY09 budget.



The airport is a separate operation and does not report to Director of Public Works.

HISTORICAL INFORMATION AND APPROVED 2010 FUNCTION BUDGET

EXPENDITURES BY DEPARTMENT:	2006	2007	2008	2009	2010	DIFFERENCE	Percent
	ACTUAL	ACTUAL	ACTUAL	BUDGET	APPROVED	2010-2009	Change
PUBLIC WORKS							
ROAD DEPARTMENT	$ 2,534,327	$ 2,046,933	$ 6,692,980	$ 1,747,088	$ 1,587,768	$ (159,320)	-9.12%
ENGINEERING/PROJECT MANAGEMENT	20,665	20,161	42,555	30,200	27,625	(2,575)	-8.53%
AIRPORT DEPARTMENT	51,491	64,841	81,577	80,944	-	(80,944)	-100.00%
FLEET MAINTENANCE DEPARTMENT	439,391	544,917	608,438	599,067	517,652	(81,415)	-13.59%
TOTAL PUBLIC WORKS	**$ 3,045,874**	**$ 2,676,852**	**$ 7,425,550**	**$ 2,457,299**	**$ 2,133,045**	**$ (324,254)**	**-13.20%**



ROADS

MISSION AND GOALS:

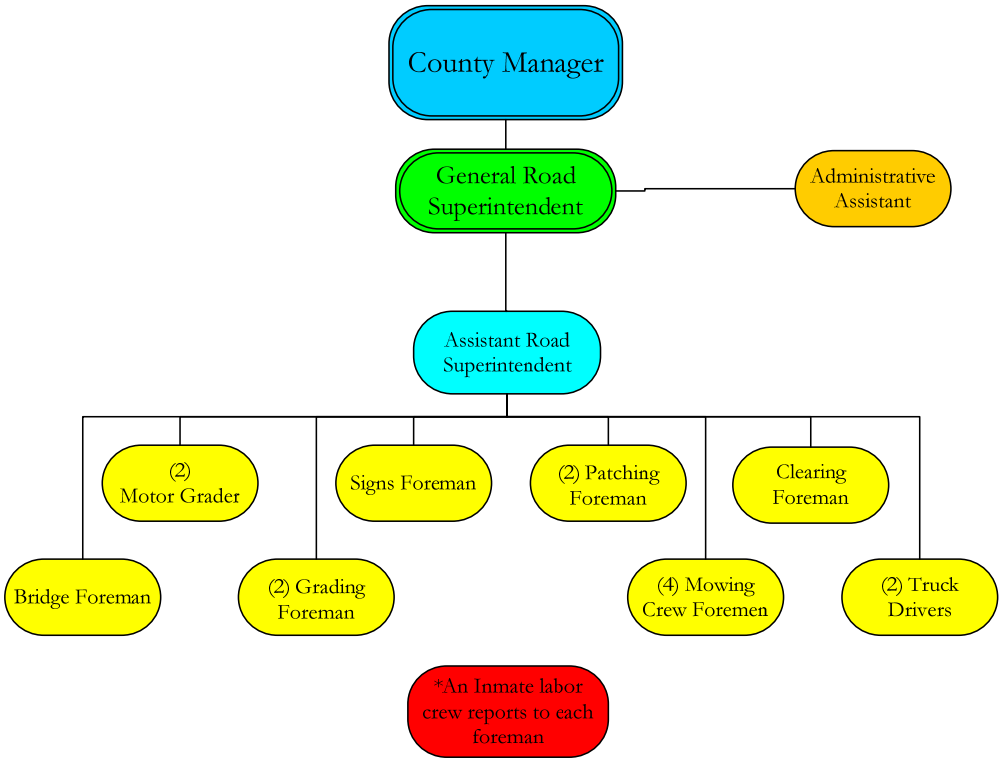
To provide transportation, roads and drainage systems which are safe for all travelers within the county.

- 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 FY10:

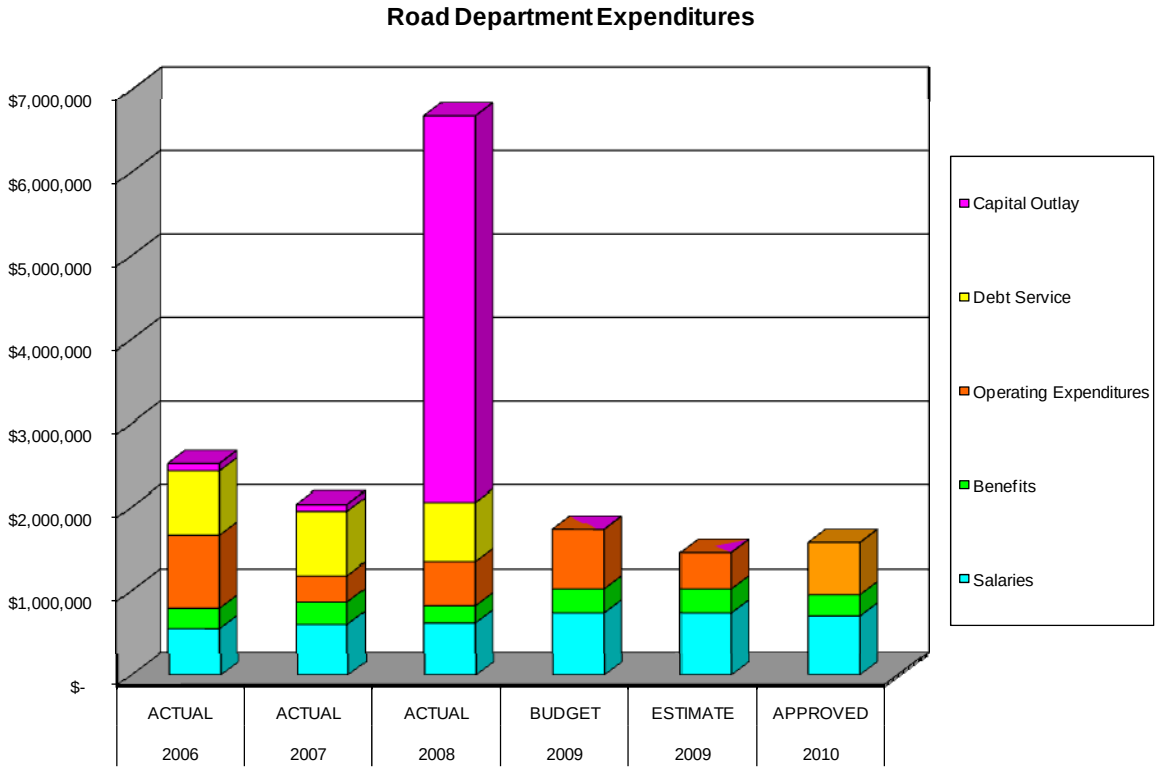
- The Road Department needs to convert its work force from inmates to skilled labor. This requires additional funds for salaries, as well as less work completed until the new work force completes its training.
- Erosion Control continues to be a significant issue facing the Road Department due to the increasing cost of mulch and seed.
- Due to budget cuts from the Georgia Department of Transportation, the Road office is not provided the funds allocated in previous years to maintain and resurface existing roads.
- The Road Department is faced with keeping the county roads safe and well maintained with significant cuts from LARP and SPLOST funds.

PERFORMANCE MEASURES:

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Paved Roadway Miles Maintained	530	400	445	500	500
Gravel Roadway Miles Maintained	134	140	137	133	133
Total Roadway Miles	659	540	550	560	560
Cost per Mile of Maintained Road (From total Road Dept. Budget)	$ 3,846	$ 3,791	$ 3,766	$ 3,120	
Average Pavement Condition	Good	Good	Good	Good	Fair
# of Work Requests	75	100	125	125	125
Average Work Request Response Time	4 Days	3 Days	2 Days	2 Days	2 days
Roadway Miles Resurfaced	25	25	21	25	12
Gravel Road Miles Paved	5	5	5	5	-
Roadway Miles Mowed	5,272	5,392	5,392	5,392	5,392
Roadway Miles Striped	40	21	94	25	15
Private Watershed Dams Maintained	13	13	13	13	13
Number Of Bridges In County	74	74	75	76	76
Traffic Signs Maintained	10,200	10,500	10,800	11,000	11,000
Guardrails Maintained	4.92 Miles	5 Miles	5 Miles	5 Miles	5 Miles
Interdepartmental Project Requests	8	10	15	20	15
Community Assistance Project Requests	15	15	20	25	10

HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL BUDGET

	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries Total		**$ 553,967**	**$ 604,796**	**$ 623,864**	**$ 745,262**	**$ 745,262**	**$ 708,474**	**$ (36,788)**	-4.94%
Benefits Total		**$ 248,511**	**$ 273,934**	**$ 209,194**	**$ 292,685**	**$ 292,685**	**$ 259,556**	**$ (33,129)**	**-11.32%**
Operating Expenditures Total		**$ 873,100**	**$ 315,630**	**$ 527,909**	**$ 709,141**	**$ 427,366**	**$ 619,738**	**$ (89,403)**	**-12.61%**
Debt Service Total		**$ 770,408**	**$ 770,409**	**$ 717,245**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ 88,434**	**$ 82,164**	**$ 4,614,767**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Road Department Total		**$ 2,534,419**	**$2,046,933**	**$ 6,692,980**	**$ 1,747,088**	**$ 1,465,313**	**$ 1,587,768**	**$ (159,320)**	**-9.12%**



ROAD DEPARTMENT'S FY10 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.

- 4.94% or $36,788 decrease in salaries primarily due to:
  - Implementation of furlough days.
- 11.32% or $33,129 decrease in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs, and retirement contribution freezes.
- 12.61% or $89,403 decrease in operating expenditures primarily due to:
  - Bringing all operating expenditures in line with past performance such as:
    - 24.24% or $33,600 decrease in fuel and lubricants.
    - 20% or $25,000 decrease in gravel due to current supply levels meeting needs.
- Total decrease of 9.12% or $159,320.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS:

Base/Paving and Resurfacing Program: Estimated Cost: $4,771,000 supplemented by SPLOST and State Aid: The lifetime of a resurfaced road is ten years. Since we have 400 miles of surfaced roads in Jackson County, we should resurface 40 miles of roadway each year to have well maintained roads. We feel that 40 miles are 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. However, we were only able to provide 22.86 miles of resurfacing in 2008, 7.2 miles in 2009, and will strive to provide 40 miles of resurfacing in 2010 but due to budget constraints the figure will likely be around 10-12 miles.

ENGINEERING/PROJECT MANAGMENT

MISSION AND GOALS:

This department 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.

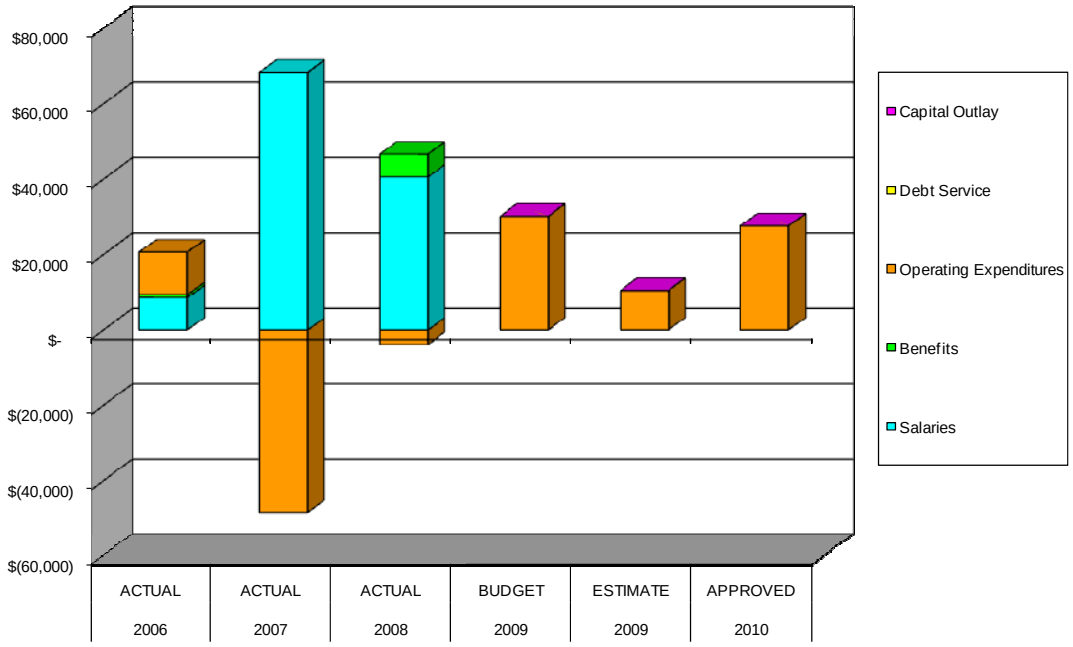
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10: **NONE.**

PERFORMANCE MEASURES:

ENGINEERING/PROJECT MANAGEMENT PERFORMANCE MEASURES

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
# Of Developments Plan Reviews	190	140	140	80	120
Average Time In # Of Days For Plan Review	9	12	15	3	5
EPD Issues # of Responses	N/A	15	10	18	12

Engineering/Project Management Expenditures



HISTORICAL INFORMATION AND 2010 APPROVED DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE									
Salaries Total		$ 8,610	$ 68,474	$ 40,619	$ -	$ -	$ -	$ -	n/a
Benefits Total		$ 830	$ -	$ 6,049	$ -	$ -	$ -	$ -	n/a
Operating Expenditures Total		$ 11,225	$ (48,313)	$ (4,113)	$ 30,200	$ 10,502	$ 27,625	$ (2,575)	-8.53%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Engineering/Project Mgmt. Total		$ 20,665	$ 20,161	$ 42,555	$ 30,200	$ 10,502	$ 27,625	$ (2,575)	-8.53%

ENGINEERING AND PROJECT MANAGEMENT FY10 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 FY10 budget are project management operational expenditures. The funding of the contract administrator position is to come from capital projects.

The approved FY10 budget has decreased due to the following:

- Operating expenditures have decreased 8.53% or $2,575 due primarily to the following:
  - 100% or $1,500 decrease in communications.
  - 81.25% or $975 decrease in conferences and training.
- Total decrease of 8.53% or $2,575.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS: **NONE.**

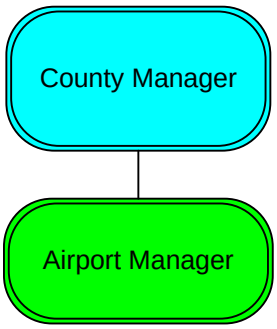
AIRPORT

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 safe and adequate aviation facilities to support community requirements for access to the nation's air traffic system and support general aviation as a viable part of the community's transportation network. The airport will promote the growth of aviation commerce through the aggressive development of the Airport Master Plan to maximize the benefit to the community within acceptable geographical and environmental limits.

NUMBER OF APPROVED POSITIONS: One full-time.



GOALS & OBJECTIVES:

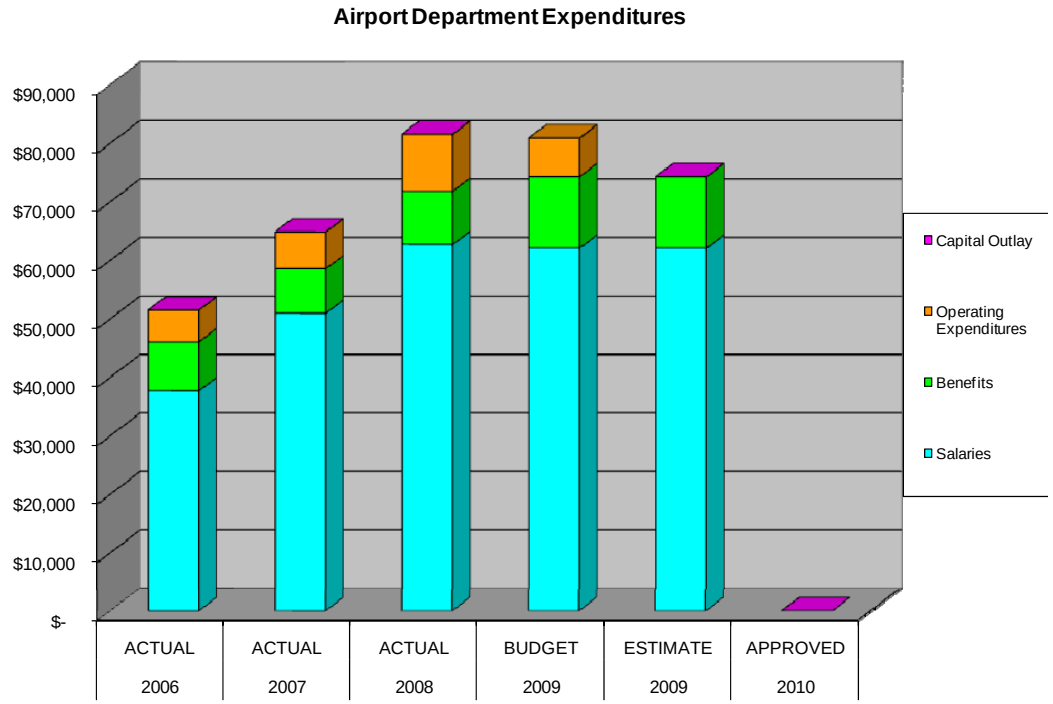
- Operate a Safe Airport
  - Identify/remove/repair ground and air hazards
  - Maintain fueling equipment in high state of repairs
  - Develop and enforce safety program
  - Improve safety training
  - Utilize Federal Surplus Property System to obtain Safety related equipment.
- Improve Customer Service
  - Provide quality products
  - Offer full service
  - Improve fueling and service equipment
  - Implement customer service program
- Build for the Future
  - Complete runway project
  - Meet the demand for hangar space
  - Maximize utilization of State and Federal funds
  - Develop and work the short and long term plans
- Maximize Income Potential
  - Improve accounting process
  - Provide new services
  - Increase profit margins
  - Develop new customers

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

Customer Service: Lack of adequate personnel and equipment will negate the airport's ability to provide an acceptable level of customer service in support of the rapidly growing new business opportunities afforded by the development of the airport runway extension and development of corporate and commercial hangars.

Funding Challenges: Federal and State funding of CIP is expected to increase significantly this year. Our ability to capitalize on this funding program will depend primarily on the availability of local matching funds and our willingness to fund project engineering locally to develop shovel ready plans with reimbursement to follow after the fact.

Development Planning: Creation of a dynamic development, marketing and construction plan for the newly acquired airport property is critical to our long term success and financial stability. Implementation of a program to insure success in this area will require participation by a partnership of private and public innovators who have the expertise and financial banking to implement a turn key program.



HISTORICAL INFORMATION AND 2010 APPROVED DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5152								
Salaries Total		$ 37,702	$ 50,987	$ 62,749	$ 62,100	$ 62,100	$ -	$ (62,100)	-100.00%
Benefits Total		$ 8,386	$ 7,588	$ 9,092	$ 12,244	$ 12,244	$ -	$ (12,244)	-100.00%
Operating Expenditures Total		$ 5,403	$ 6,266	$ 9,736	$ 6,600	$ -	$ -	$ (6,600)	-100.00%
Capital Outlay		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Airport Department Total		$ 51,491	$ 64,841	$ 81,577	$ 80,944	$ 74,344	$ -	$ (80,944)	-100.00%

AIRPORT'S BUDGET FY10 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.

- All Salaries, Benefits, and Operating expenditures have been moved to Fund 90 for FY10 in order to more accurately reflect the total cost of operating the airport as a component unit.
- Total decrease of 100% or $80,944 for the Airport Department in Fund 10.

ADDITIONAL STAFF REQUESTED: **Two (2) positions**

1. **Airport Program Specialist**, Grade 12, $28,800 plus benefits.
2. **Senior Airport Lineman**, Grade 12, $28,800 plus benefits.

CAPITAL REQUESTS:

1. **Construct West Hangar Area** @ estimated cost of $1,735,000
   (Grant = $1,691,625 + General Fund = $43,375)
   - This airport property project is required to support the construction on new the new corporate and commercial hangars.

2. **Fuel Ramp and Parking** @ estimated cost of $180,000
   (Grant = $175,500 + General Fund = $4,500)
   - This airport property project is required to correct safety issues in the refueling area and the east taxiway.

3. **East Hangar Site** @ estimated cost of $1,140,000
   (Grant = $1,111,500 + General Fund = $28,500)
   - This airport property project is required to support the construction of ramps, taxiways and the new hangar construction site.

4. **Design West Taxiway** @ estimated cost of $485,000
   (Grant = $472,875 + General Fund = $12,125)
   - This airport property project is required for a shovel ready plan to construct the new west side full length taxiway.

5. **Land Acquisition of 9 Acres** @ estimated cost of $1,600,000
   (Grant = $1,560,000 + General Fund = $40,000)
   - This airport property acquisition is to remove long standing through the fence operation and add a new area for new hangar construction and acquire new rental property.

6. **Water and Sewer Construction** @ estimated cost of $725,000 from the General Fund.
   - This airport property project is required to support the construction of new hangars.

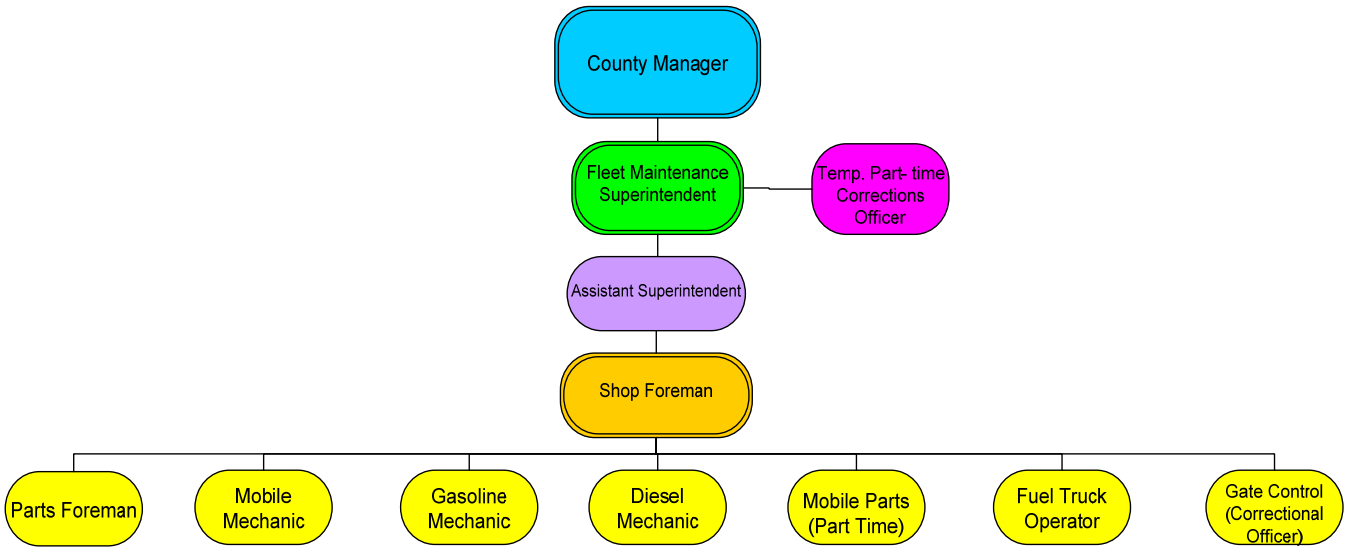
FLEET MAINTENANCE

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 FY10:

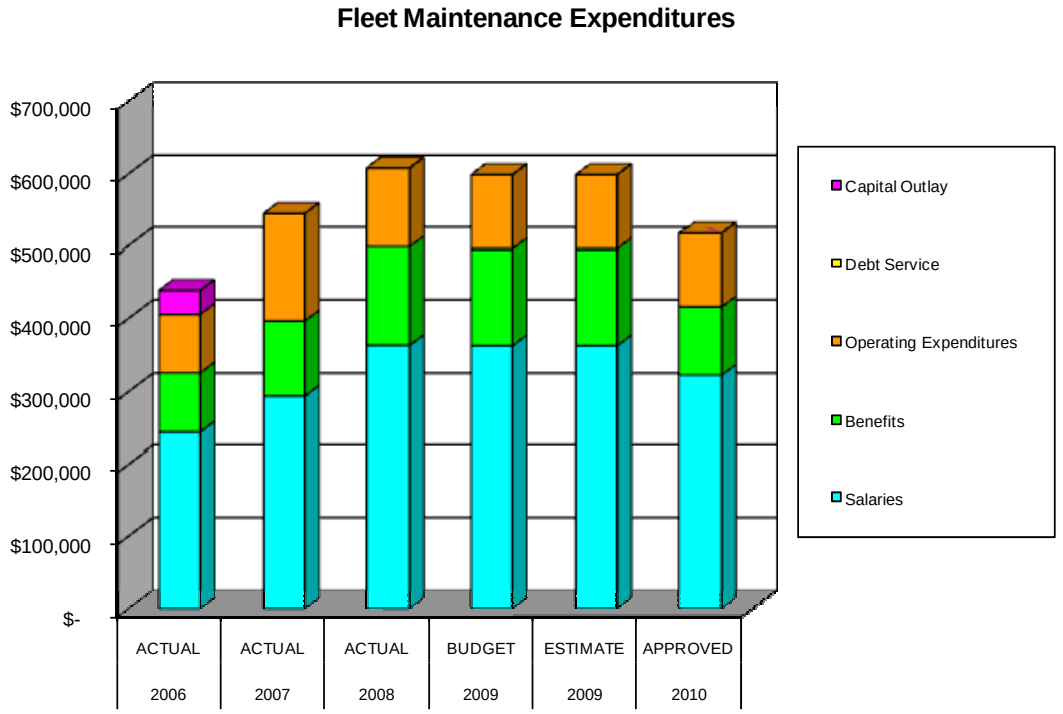
- Rising costs of fuel, utilities, insurance, supplies, tires and repair parts. Budget "short falls."
- Overtime salaries request of $4,390.00.

PERFORMANCE MEASURES:

FLEET MAINTENANCE	**2006 Actual**	**2007 Actual**	**2008 Actual**	**2009 Estimate**	**2010 Forecast**
Mechanical Work Orders	780	985	1,150	1,000	1,015
Actual Repairs Performed From Work Orders	2,250	2,814	2,875	2,800	2,900
Road Service Repairs	1,800	2,250	3,000	3,500	3,500
Gate Operations	21,000	26,251	26,501	26,700	26,700
% Of Repairs Completed Within One Day	90%	90%	90%	90%	90%
% Of Parts On Hand For Repairs	50%	50%	90%	90%	90%
% Of After Hour Response Within 45 Minutes	95%	95%	90%	90%	90%

HISTORICAL INFORMATION AND 2010 APPROVED DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE	5474								
Salaries Total		$ 244,246	$ 294,238	$ 362,544	$ 361,933	$ 361,933	$ 323,519	$ (38,414)	-10.61%
Benefits Total		$ 82,290	$ 102,559	$ 136,272	$ 134,025	$ 134,025	$ 92,987	$ (41,038)	-30.62%
Operating Expenditures Total		$ 79,438	$ 148,120	$ 109,622	$ 103,108	$ 103,108	$ 101,146	$ (1,963)	-1.90%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay		$ 33,417	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Fleet Maintenance Total		$ 439,391	$ 544,917	$ 608,438	$ 599,067	$ 599,067	$ 517,652	$ (81,415)	-13.59%



FLEET MAINTENANCE FY10 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.

- 10.61% or $38,414 decrease in salaries primarily due to:
  - Implementation of furlough days.
- 30.62% or $41,038 decrease in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs, and retirement contribution freezes.
- 1.90% or $1,963 decrease in operating expenditures primarily due to:
  - 15.89% or $1,700 decrease in general operating supplies due to better inventory controls.
- Total decrease of 13.59% or $81,415.

ADDITIONAL STAFF REQUESTED:

- Part-time Data Entry Technician, 10 hours per week at an hourly rate of $10.00 hour

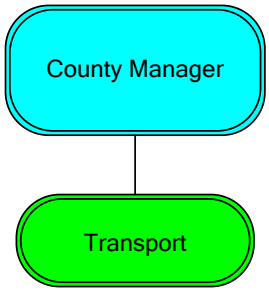
CAPITAL REQUESTS:

- **Erect New Shop Building, estimated cost: $500,000**. Erect a new shop building possibly in the open field in front of the present Road Department. The current building was erected in the 1950's and is severely outdated.
- **Install Heavy Duty Vehicle Lift, estimated cost: $12,000.** Installation of a heavy duty scissor type lift for 15,000 lbs.+ vehicles. Only have one in the shop building.
- **Paint Body & Small Engine Building, estimated cost: $30,000**. Erect a new building to house the small engine shop, which includes heating and air, work platforms/lifts, work benches, exhaust system and storage area.

- **Enclose Oil Bay, estimated cost: $25,000**. Open area with open drive in with old tin on sides.
- **Improved lighting in the tire storage building, estimated cost: $1,500**. Only have four 8-foot fluorescent fixtures in the building. Suppliers and manufacturers of lighting are ceasing production of fluorescent fixtures.
- **Fence around fleet yard area, estimated cost: $15,000**. The presence fence is very old with holes cut in the mesh wire and pole is leaning.

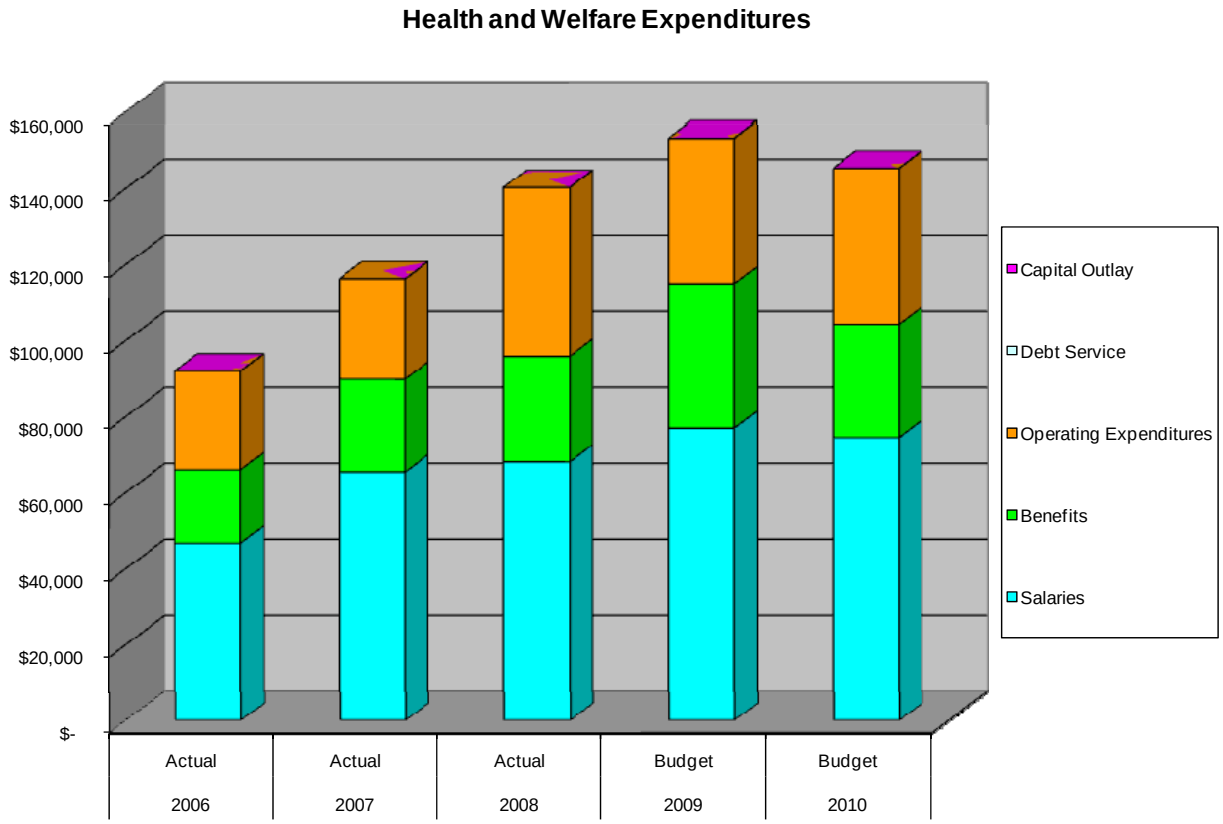
HEALTH AND WELFARE FUNCTION

The proposed Health and Welfare FY10 budget is $145,446 or 0.41% of the total proposed FY10 General Fund budget. This is an decrease of 5.18% or $7,943 from the approved FY09 budget.



HISTORICAL INFORMATION AND APPROVED 2010 FUNCTION BUDGET

EXPENDITURES BY DEPARTMENT:	2006	2007	2008	2009	2010	DIFFERENCE	Percent
	ACTUAL	ACTUAL	ACTUAL	BUDGET	APPROVED	2010-2009	Change
HEALTH & WELFARE							
JACKSON COUNTY TRANSPORT	92,122	116,351	140,420	153,389	145,446	(7,943)	-5.18%
TOTAL HEALTH & WELFARE	**$ 92,122**	**$ 116,351**	**$ 140,420**	**$ 153,389**	**$ 145,446**	**$ (7,943)**	**-5.18%**

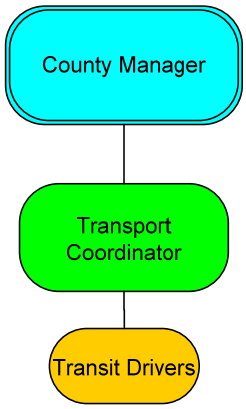


TRANSPORT

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: Three (3) full-time positions.



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:

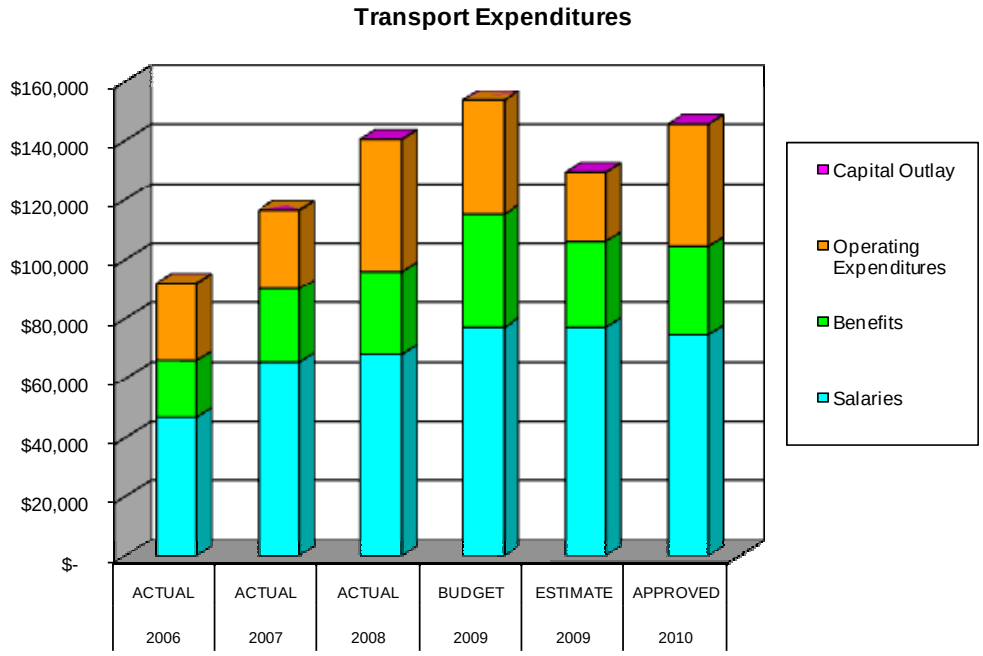
- Increase rider-ship by 15%.
- Achieve 98% customer satisfaction.
- Reduce General Fund subsidy to less than 10%.
- Increase information brochure distribution by 20%.
- Support economical development.
- Increase awareness to local businesses of potential services.
- Create an advertising campaign to encourage rider-ship in targeted areas.
- Create a working schedule to accommodate the transportation needs of the citizens.

PERFORMANCE MEASURES:

Workload Measures	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Operation Hours of Bus Service	3,900	5,200	3,800	4,100	4,160
Passengers	6,284	9,284	8,750	8,000	8,200
Cost Per Rider	$ 7.00	$ 7.00	$ 7.00	$ 7.50	$ 8.00
Maintenance Total Bus / FT Driver Miles	37,561	53,000	33,734	35,000	36,000
Maintenance Total Bus / PT Driver Miles	37,141	48,500	36,459	38,000	40,000
Total Preventive Maintenance Cost	$ 1,000	$ 1,800	$ 2,200	$ 2,700	$ 3,200
Total Repair Maintenance Cost	$ 3,093	$ 3,267	$ 11,983	$ 3,000	$ 4,800
Total Fuel Cost	$ 18,712	$ 19,500	$ 22,684	$ 24,000	$ 27,000

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

- High mileage on the transit buses that have not been replaced by the state will significantly impact the department's budget due to repairs and there will be a decrease in trips due to lost time.
- Rising gas prices.
- With the economy down, decreased ridership due to passengers on a fixed income.
- Scheduled overtime salary request of $1,100.



HISTORICAL INFORMATION AND 2010 APPROVED DEPARTMENTAL BUDGET

	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
OBJECT OF EXPENDITURE	5571								
Salaries Total		$ 46,792	$ 65,564	$ 68,204	$ 77,085	$ 77,085	$ 74,671	$ (2,414)	-3.13%
Benefits Total		$ 19,366	$ 24,438	$ 27,813	$ 38,001	$ 29,012	$ 29,786	$ (8,216)	-21.62%
Operating Expenditures Total		$ 25,964	$ 26,349	$ 44,403	$ 38,303	$ 23,369	$ 40,990	$ 2,686	7.01%
Debt Service Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Transport Total		$ 92,122	$ 116,351	$ 140,420	$ 153,389	$ 129,466	$ 145,446	$ (7,943)	-5.18%

TRANSPORT'S FY10 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.

- 3.13% or $2,414 decrease in salaries primarily due to:
  - Implementation of furlough days.
- 21.62% or $8,216 decrease in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs, and retirement contribution freezes.
- 7.01% or $2,686 increase in operating expenditures.
  - 60.0% or $1,800 to repairs to autos due to aging fleet and based on actual historical figures.
- Total decrease of 5.18% or $7,943.

ADDITIONAL STAFF REQUESTED: **NONE**

CAPITAL REQUESTS:

- **Vehicle and Equipment Replacement Program, estimated cost: $62,000, Stimulus Funds.** Life Cycle replacement of department vehicles and equipment due to high mileage. Funding amounts and replacement schedule are accomplished in accordance with the Transportation & Public Works Fleet and Equipment Replacement Program. ***NOTE: Funding for Transit vehicles is 100% Stimulus funds.***
- **Update Computer and Printer, estimated cost: $2,000, Stimulus Application.**
  Life Cycle replacement of printer and computer. ***NOTE: Funding for these items are paid 100% by GDOT Stimulus Application.***

INDEPENDENT AGENCIES

The FY 2010 Budget includes $336,445 in General Fund funding for Independent Agencies or less than 1% of the total General Fund Operating Budget. This represents no change over FY09 approved budget.

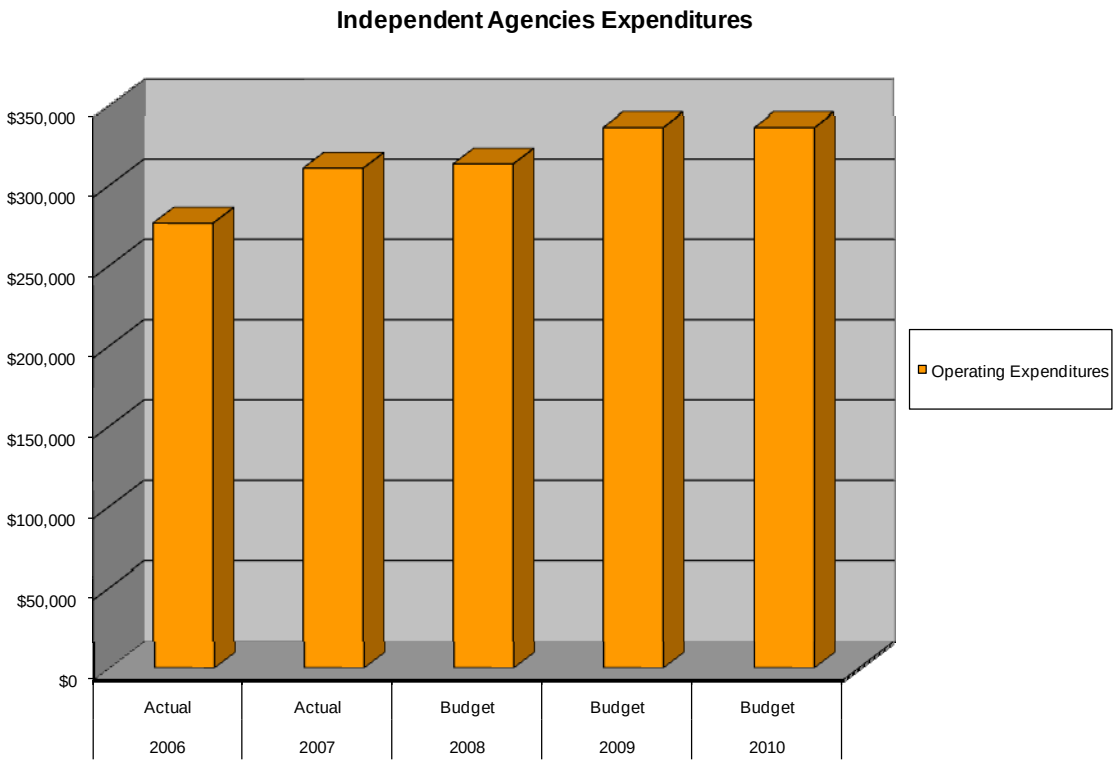
The following agencies are included in this approved budget:

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

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE									
Grant in Aid-Piedmont Regional Library[1]	5644.0339	$ 75,000	$ 27,123	$ 69,103	$ 35,000	$ 35,000	$ 35,000	$ -	0.00%
Grant in Aid-Commerce Library	5691.0339	-	16,096	3,566	15,000	15,000	15,000	-	0.00%
Grant in Aid-Jefferson Library	5692.0339	-	14,736	1,023	15,000	15,000	15,000	-	0.00%
Grant in Aid-Maysville Library	5693.0339	-	4,344	2,558	15,000	15,000	15,000	-	0.00%
Grant in Aid-Nicholson Library	5694.0339	-	4,586	1,250	5,000	5,000	5,000	-	0.00%
Grant in Aid-Braselton Library	5695.0339	-	6,072	-	5,000	5,000	5,000	-	0.00%
Grant in Aid-Pendergrass Library	5696.0339	-	2,619	-	5,000	5,000	5,000	-	0.00%
Grant in Aid-Talmo Regional Library	5697.0339	-	1,924	-	5,000	5,000	5,000	-	0.00%
Other Professional Fees - Health Dept.[3]	5527.0320	30,725	10,242	-	-	-	-	-	n/a
Supplies - Health Dept.	5527.0225	415	-	-	-	-	-	-	n/a
Repairs/Bldgs & Grnd - Health Dept.	5527.0362	7	719	-	-	-	-	-	n/a
Grant in Aid-DFACS	5529.0339	37,134	42,134	42,134	42,134	42,134	42,134	-	0.00%
Grant in Aid-NE GA Mental Health	5545.0339	12,045	12,045	12,045	12,767	12,767	12,767	-	0.00%
NE GA Mental Health - Water & Sewer	5545.0334	1,263	1,427	1,969	2,000	2,000	2,000	-	0.00%
Grant in Aid-Oconee River Soil & Water[1]	5151.0339	4,000	-	-	5,000	5,000	5,000	-	0.00%
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	56	1,235	-	4,598	4,598	4,598	-	0.00%
Grant in Aid - Forestry Commission[2]	5246.0339	4,764	4,764	4,764	4,764	4,764	4,764	-	0.00%
Legal - Economic Development	5142.0308	12,633	16,485	-	20,000	20,000	20,000	-	0.00%
Auditing - Economic Development	5142.0315	5,450	4,000	3,837	4,500	4,500	4,500	-	0.00%
Chamber of Commerce-Operating - Ec. Dev.	5142.0339	41,443	60,000	60,000	100,000	100,000	100,000	-	0.00%
Miscellaneous - Economic Development	5142.0352	11,428	40,000	40,000	-	-	-	-	n/a
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%
Total Independent Agencies		**$ 277,044**	**$ 311,233**	**$ 282,930**	**$ 336,445**	**$ 336,445**	**$ 336,445**	**$ -**	**0.00%**

(1) - Library support has increased

(2) - #1052460339 - Forest Wildlife Protection based on the number of acres in Jackson County times a set annual rate per acre. Based on $.04 per acre.



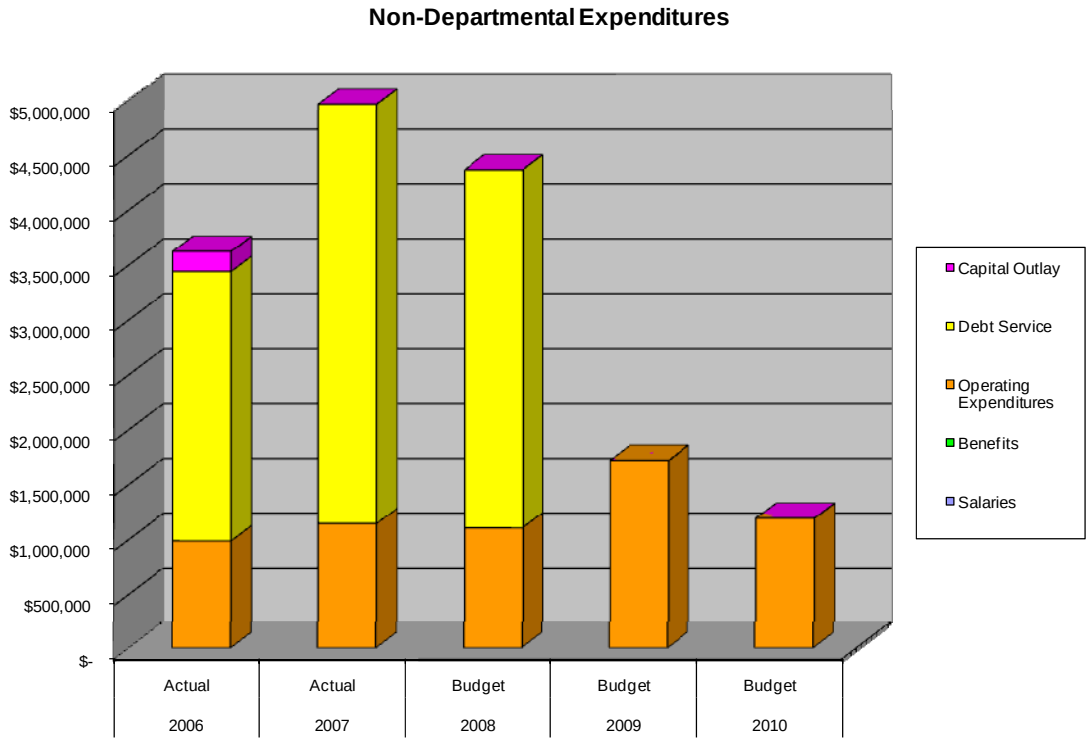
INDEPENDENT AGENCIES FY10 BUDGET HIGHLIGHTS: No Change from FY09.

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 FY10 Non-Departmental budget is $1,192,259 or 3.39% of the total FY10 General Fund Budget. This is a decrease of 30.77% or $529,983 compared to the FY 2009 budget and is primarily due to the elimination of Contingency funds for FY2010.

HISTORICAL INFORMATION AND 2010 APPROVED DEPARTMENTAL BUDGET

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE									
Operating Expenditures Total		$ 986,517	$ 1,141,224	$ 1,271,369	$ 1,722,242	$ 1,757,197	$ 1,192,259	$ (529,983)	-30.77%
Total Debt Service		$ 2,454,003	$ 3,811,717	$ 3,352,195	$ -	$ -	$ -	$ -	n/a
Total Capital Outlay		$ 182,416	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Total Non-Departmental		$ 3,622,936	$ 4,952,941	$ 4,623,564	$ 1,722,242	$ 1,757,197	$ 1,192,259	$ (529,983)	-30.77%



NON-DEPARTMENTAL FY10 BUDGET HIGHLIGHTS:

- Costs in the General Fund Non-Departmental Budget for FY 2010 include:
  - $207,279 for the maintenance and operation of the County Administration Building, a decrease of 22.6% or $60,513.
  - $46,771 for General Administrative dues, representing no change from FY09.
  - $217,500 for Street Lighting, an increase of 50.0% or $72,500 due to an increase in the number of subdivisions with lighting.
  - $486,106 reduction for Contingency, a 100% decrease from the FY 2009 budget.

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 FY10 Transfers Out budget is $11,223,667 or approximately 31.93% of the total proposed FY10 General Fund Budget. This category has decreased 3.93% or $459,296 over the approved FY09 General Fund Budget.

BUDGET HIGHLIGHTS:

The FY10 Budget includes the following transfers:

	FY10 Budget
General Fund to:	
Special Revenue Funds:	
E911	$ 283,978
Senior Center	272,246
Parks & Recreation	854,031
Ambulance Service	1,830,429
Keep Jackson County Beautiful	58,699
Emergency Management Agency	81,943
Planning & Zoning	198,035
Engineering	45,476
Capital Projects Funds:	
Roads & Bridges	95,000
Enterprise Funds:	
Transfer Station	529,609
Debt Service Fund	4,844,638
Component Units:	
Water Authority	1,585,598
Airport Authority	313,201
Health Department	230,784
Total Operating Transfer:	$11,223,667

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: NAME: Geographic Information Systems [1]

OBJECT OF EXPENDITURE	NUMBER 5106	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular	5106.0102	38,417	75,553	83,024	83,024	84,707	$ 1,683	2.03%
Salaries - Part Time	5106.0103	3,438	16,827	18,720	14,684	-	(18,720)	-100.00%
Salaries - Overtime	5106.0105	-	56	-	-	-	-	n/a
Salaries Total		**$ 41,855**	**$ 92,436**	**$ 101,744**	**$ 97,708**	**$ 84,707**	**$ (17,037)**	**-16.75%**
Unemployment Insurance	5106.0108	131	81	$ 155	$ 155	$ 100	$ (54)	-35.16%
Medicare	5106.0109	584	1,291	1,475	1,616	1,228	(247)	-16.73%
FICA	5106.0110	2,498	5,518	6,308	5,934	5,252	(1,056)	-16.74%
Retirement	5106.0111	-	2,868	3,970	4,349	-	(3,970)	-100.00%
Health Insurance	5106.0112	4,751	16,151	16,276	15,907	16,159	(117)	-0.72%
Workers' Compensation Insurance	5106.0113	-	58	60	72	72	12	19.78%
Benefits Total		**$ 7,964**	**$ 25,967**	**$ 28,244**	**$ 28,033**	**$ 22,811**	**$ (5,433)**	**-19.24%**
Personal Services Total		**$ 49,819**	**$ 118,403**	**$ 129,988**	**$ 125,741**	**$ 107,518**	**$ (22,470)**	**-17.29%**
Books and Periodicals	5106.0219	$ -	$ -	$ 500	$ -	$ 500	$ -	0.00%
Postage	5106.0224	-	-	75	-	75	-	0.00%
General Operating Supplies	5106.0225	216	1,282	10,000	2,640	7,000	(3,000)	-30.00%
Advertisements	5106.0226	408	-	-	-	-	-	n/a
Specialty Supplies	5106.0227	136	-	-	-	-	-	n/a
Hardware/Operating Supply	5106.0241	-	-	-	-	-	-	n/a
Fuel & Lubricants	5106.0243	-	246	-	341	1,000	1,000	n/a
Pipe	5106.0256	-	-	-	-	-	-	n/a
Tires & Batteries	5106.0248	-	-	-	-	-	-	n/a
Small Tools	5106.0249	-	-	-	-	-	-	n/a
Travel Expenditures	5106.0307	-	552	2,000	-	1,500	(500)	-25.00%
Legal	5106.0308	-	-	-	-	-	-	n/a
Conferences & Training	5106.0309	990	3,611	4,000	-	3,000	(1,000)	-25.00%
Purchased/Contracted Services[4]	5106.0317	-	2,325	2,500	2,400	2,500	-	0.00%
Dues	5106.0318	120	120	200	200	200	-	0.00%
Other Professional Fees[2]	5106.0320	65	2,000	10,000	-	10,000	-	0.00%
Rewards & Damages	5106.0321	-	-	-	-	-	-	n/a
Communications	5106.0326	306	904	840	452	455	(385)	-45.83%
Maintenance Contracts[3]	5106.0328	2,649	4,543	5,500	8,850	9,550	4,050	73.64%
Property & Liability Insurance	5106.0330	-	661	584	576	605	21	3.60%
Electricity	5106.0332	-	-	-	-	-	-	n/a
Natural Gas	5106.0333	-	-	-	-	-	-	n/a
Repairs to Autos	5106.0361	-	3	-	-	200	200	n/a
Operating Leases	5106.0367	1,276	3,970	3,828	5,104	3,828	-	0.00%
Capitalized Computer Hardware	5106.0464	16,025	-					
Capitalized Computer Software	5106.0465	10,015	-					
Software	5106.0466	15,958	95	1,000	-	-	(1,000)	-100.00%
Computer Hardware & Peripherals	5106.0468	9,809	2,785				-	n/a
Expendable Equipment	5106.0476	258						n/a
Geodetic Services	5106.0500	10,351	27,450	5,000	-	-		0.00%
Operating Expenditures Total		**$ 68,582**	**$ 50,547**	**$ 46,027**	**$ 20,563**	**$ 40,413**	**$ (5,614)**	**-12.20%**
Debt Service - Principal		$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest		-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Geographic Information Systems Total		**$ 118,401**	**$ 168,950**	**$ 176,015**	**$ 146,304**	**$ 147,930**	**$ (28,084)**	**-15.96%**

(1) GIS Department was created in 2007
(2) County Boundary Survey Project
(3) ESRI - $8,100 plus any additional increases; Duplicating Products est. $500, Maplogic $500, Applied Images Services $450
(4) Real Estate survey reports - Metro study

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 07 NAME: COUNTY MANAGER

OBJECT OF EXPENDITURE	NUMBER 5107	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular	5107.0102	$ 128,756	$ 556,566	$ 216,028	$ 148,704	$ 148,704	$ 141,840	$ (6,864)	-4.62%
Salaries - Part Time	5107.0103	2,453	-	-	-	-	-	-	n/a
Salaries - Overtime	5107.0105	272	106	-	-	-	-	-	n/a
Salaries Total		**$ 131,481**	**$ 556,672**	**$ 216,028**	**$ 148,704**	**$ 148,704**	**$ 141,840**	**$ (6,864)**	**-4.62%**
Unemployment Insurance	5107.0108	$ 507	$ 396	$ 113	$ 155	$ 155	$ 100	$ (54)	-35.16%
Medicare	5107.0109	1,859	8,043	3,005	2,156	2,156	2,057	(100)	-4.62%
FICA	5107.0110	7,936	14,274	12,576	9,220	9,220	8,794	(426)	-4.62%
Retirement	5107.0111	14,961	12,018	9,780	12,395	10,157	-	(12,395)	-100.00%
Health Insurance	5107.0112	7,326	12,153	24,578	22,137	22,163	21,845	(292)	-1.32%
Workers' Compensation Insurance	5107.0113	211	265	234	237	261	274	37	15.61%
Benefits Total		**$ 32,800**	**$ 47,149**	**$ 50,287**	**$ 46,300**	**$ 44,112**	**$ 33,070**	**$ (13,230)**	**-28.57%**
Personal Services Total		**$ 164,281**	**$ 603,821**	**$ 266,315**	**$ 195,004**	**$ 192,816**	**$ 174,910**	**$ (20,094)**	**-10.30%**
Books and Periodicals	5107.0219	$ 227	$ 308	$ 183	$ 350	$ -	$ 350	$ -	0.00%
Postage	5107.0224	187	70	290	200	70	200	-	0.00%
General Operating Supplies	5107.0225	1,238	1,227	1,209	2,500	100	2,500	-	0.00%
Advertisements	5107.0226	18	444	-	500	-	500	-	0.00%
Specialty Supplies	5107.0227	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5107.0243	171	47	-	150	-	150	-	0.00%
Tires & Batteries	5107.0248	-	-	-	-	-	-	-	n/a
Vehicle Allowance	5107.0305	-	545	-	-	-	-	-	n/a
Relocation Expenditures	5107.0306	-	8,543	161	-	-	-	-	n/a
Travel Expenditures	5107.0307	8,510	9,768	11,447	5,000	5,250	6,000	1,000	20.00%
Legal	5107.0308	-	-	-	-	-	-	-	n/a
Conferences & Training[1]	5107.0309	3,392	222	2,359	3,000	1,834	3,000	-	0.00%
Accounting	5107.0314	-	-	-	-	-	-	-	n/a
Auditing	5107.0315	-	-	-	-	-	-	-	n/a
Dues[2]	5107.0318	1,488	220	1,200	1,000	1,068	1,070	70	7.00%
Other Professional Fees	5107.0320	2,878	10,237	10	5,000	720	5,000	-	0.00%
Communications	5107.0326	1,547	1,647	2,798	3,688	1,783	1,783	(1,905)	-51.65%
Maintenance Contracts[3]	5107.0328	1,850	783	1,042	1,000	-	1,000	-	0.00%
Property & Liability Insurance	5107.0330	-	459	-	-	-	-	-	n/a
Uniforms	5107.0337	-	-	-	-	-	-	-	n/a
Rent	5107.0338	-	-	-	-	-	-	-	n/a
Miscellaneous	5107.0352	-	-	127	-	500	-	-	n/a
Repairs - Autos	5107.0361	78	-	-	-	-	-	-	n/a
Operating Leases	5107.0367	-	-	-	-	-	-	-	n/a
Software	5107.0466	597	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5107.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5107.0476	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 22,181**	**$ 34,520**	**$ 20,827**	**$ 22,388**	**$ 11,325**	**$ 21,553**	**$ (835)**	**-3.73%**
Debt Service - Principal	5107.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5107.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
				$ -					
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
County Manager Total		**$ 186,462**	**$ 638,341**	**$ 287,142**	**$ 217,393**	**$ 204,141**	**$ 196,464**	**$ (20,929)**	**-9.63%**

(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, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 08 NAME: FINANCIAL ADMINISTRATION

OBJECT OF EXPENDITURE	NUMBER 5108	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular	5108.0102	$ 247,293	$ 313,891	$ 330,120	$ 328,206	$ 328,206	$ 313,666	$ (14,539)	-4.43%
Salaries - Part Time	5108.0103	127	1,202	315	-	-	-	-	n/a
Salaries - Overtime	5108.0105	2,223	2,152	524	-	-	-	-	n/a
Salaries Total		**$ 249,643**	**$ 317,245**	**$ 330,958**	**$ 328,206**	**$ 328,206**	**$ 313,666**	**$ (14,539)**	**-4.43%**
Unemployment Insurance	5108.0108	$ 1,085	$ 591	$ 368	$ 619	$ 619	$ 401	$ (218)	-35.16%
Medicare	5108.0109	3,467	4,433	4,615	4,759	4,759	4,548	(211)	-4.43%
FICA	5108.0110	14,824	18,953	19,734	20,349	20,349	19,447	(901)	-4.43%
Retirement	5108.0111	20,168	15,630	24,150	22,567	22,567	4,464	(18,102)	-80.22%
Health Insurance	5108.0112	49,970	57,943	64,331	59,571	59,571	58,737	(834)	-1.40%
Workers' Compensation Insurance	5108.0113	420	414	467	473	473	496	24	5.00%
Benefits Total		**$ 89,934**	**$ 97,964**	**$ 113,665**	**$ 108,337**	**$ 108,337**	**$ 88,094**	**$ (20,243)**	**-18.69%**
Personal Services Total		**$ 339,577**	**$ 415,209**	**$ 444,623**	**$ 436,542**	**$ 436,542**	**$ 401,760**	**$ (34,782)**	**-7.97%**
Books and Periodicals	5108.0219	$ 352	$ 122	$ 233	$ 200	$ 180	$ 180	$ (20)	-10.00%
Postage	5108.0224	3,504	4,053	4,165	4,154	4,154	4,600	446	10.73%
General Operating Supplies	5108.0225	7,166	7,862	9,737	8,500	7,336	8,000	(500)	-5.88%
Advertisements	5108.0226	-	-	31	-	-	-	-	n/a
Specialty Supplies	5108.0227	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5108.0243	-	-	-	-	-	-	-	n/a
Tires & Batteries	5108.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures[1]	5108.0307	1,466	1,297	2,430	5,000	4,500	4,500	(500)	-10.00%
Legal	5108.0308	1,102	2,656	3,625	-	-	-	-	n/a
Conferences & Training[1]	5108.0309	3,168	4,930	6,796	5,500	5,000	5,500	-	0.00%
Accounting	5108.0314	3,813	1,060	2,069	-	-	-	-	n/a
Auditing	5108.0315	78,943	86,625	87,642	95,000	85,000	90,000	(5,000)	-5.26%
Dues [2]	5108.0318	440	495	1,130	550	550	550	-	0.00%
Other Professional Fees	5108.0320	1,261	4,485	12,443	1,000	30,000	8,000	7,000	700.00%
Communications	5108.0326	-	737	1,419	700	817	825	125	17.86%
Maintenance Contracts[3]	5108.0328	21,291	35,359	53,088	40,644	40,644	40,644	-	0.00%
Property & Liability Insurance	5108.0330	-	-	-	-	-	-	-	n/a
Uniforms	5108.0337	-	417	-	-	-	-	-	n/a
Miscellaneous	5108.0352	300	817	-	-	-	-	-	n/a
Repairs - Autos	5108.0361	-	-	-	-	-	-	-	n/a
Operating Leases[4]	5108.0367	1,364	2,796	2,837	2,736	2,736	2,736	-	0.00%
Software	5108.0466	483	955	3,852	1,500	1,500	1,500	-	0.00%
Computer Hardware & Peripherals	5108.0468	8,889	-	-	-	-	-	-	n/a
Expendable Equipment	5108.0476	149	6,285	125	-	-	-	-	n/a
Operating Expenditures Total		**$ 133,691**	**$ 160,952**	**$ 191,620**	**$ 165,484**	**$ 182,417**	**$ 167,035**	**$ 1,551**	**0.94%**
Debt Service - Principal	5108.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5108.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ 6,620**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Financial Admin. Total		**$ 479,888**	**$ 576,161**	**$ 636,243**	**$ 602,027**	**$ 618,960**	**$ 568,795**	**$ (33,232)**	**-5.52%**

(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 = $9,039, Kronos Payroll System = $28,301, Laser Fiche Scanning System = $1,318, Trial Balance = $500, and Duplicating Products = $1,486.

(4) #0367 - 1 Color Laser Printer at $228.00 per month

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 09 NAME: HUMAN RESOURCES

OBJECT OF EXPENDITURE	NUMBER 5109	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular	5109.0102	$ 82,931	$ 92,178	$ 134,077	$ 136,228	$ 136,228	$ 131,777	$ (4,451)	-3.27%
Salaries - Part Time	5109.0103	1,539	717	63	-	-	-	-	n/a
Salaries - Overtime	5109.0105	874	-	251	-	-	-	-	n/a
Contingency for Health Insurance		-	-	-	-	-	-	-	n/a
Implementation of Merit Raises	5109.0106	-	-	-	-	-	-	-	n/a
Salaries Total		**$ 85,344**	**$ 92,895**	**$ 134,392**	**$ 136,228**	**$ 136,228**	**$ 131,777**	**$ (2,614)**	**-1.92%**
Unemployment Insurance	5109.0108	$ 318	$ 193	$ 146	$ 232	$ 232	$ 150	$ (82)	-35.16%
Medicare	5109.0109	1,217	1,337	1,905	1,975	1,975	1,911	(65)	-3.27%
FICA	5109.0110	5,202	5,714	8,145	8,446	8,446	8,170	(276)	-3.27%
Retirement	5109.0111	9,111	10,240	12,737	10,917	13,333	4,527	(6,390)	-58.54%
Health Insurance	5109.0112	10,170	11,540	21,162	21,690	16,395	21,341	(349)	-1.61%
Workers' Compensation Insurance	5109.0113	209	225	232	235	235	247	12	5.00%
Medicare Supplements	5109.0114	-	6,092	-	-	-	-	-	n/a
Benefits Total		**$ 26,227**	**$ 35,341**	**$ 44,326**	**$ 43,496**	**$ 40,617**	**$ 36,346**	**$ (7,150)**	**-16.44%**
								-	
Personal Services Total		**$ 111,571**	**$ 128,236**	**$ 178,717**	**$ 179,724**	**$ 176,845**	**$ 168,124**	**$ (11,600)**	**-6.45%**
Books and Periodicals	5109.0219	$ 86	$ -	$ 10	$ -	$ -	$ -	$ -	n/a
Postage	5109.0224	386	493	462	600	270	600	-	0.00%
General Operating Supplies	5109.0225	2,811	3,032	2,182	3,500	5,000	3,500	-	0.00%
Advertisements	5109.0226	3,389	6,384	1,904	6,800	-	4,000	(2,800)	-41.18%
Fuel & Lubricants	5109.0243	-	-	-	-	-	-	-	n/a
Tires & Batteries	5109.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5109.0307	1,434	1,861	1,265	2,500	500	1,600	(900)	-36.00%
Legal	5109.0308	21,632	42,529	24,672	-	36,357	-	-	n/a
Conferences & Training	5109.0309	955	3,941	1,233	2,500	500	2,500	-	0.00%
Professional Development	5109.0310	-	8,302	170	7,500	-	7,500	-	0.00%
Implenation of Merit Raises	5109.0000	-	-	-	-	-	-	-	n/a
Accounting	5109.0314	816	-	728	-	-	-	-	n/a
Auditing	5109.0315	158	-	-	-	-	-	-	n/a
Dues	5109.0318	190	270	355	350	350	600	250	71.43%
Other Professional Fees	5109.0320	18,260	2,664	49	9,320	-	8,000	(1,320)	-14.16%
Communications	5109.0326	-	-	107	-	-	-	-	n/a
Maintenance Contracts	5109.0328	-	15	321	-	-	-	-	n/a
Property & Liability Insurance	5109.0330	-	-	-	-	-	-	-	n/a
Miscellaneous - Health Fair	5109.0352	-	-	-	1,500	-	1,500	-	0.00%
Repairs - Autos	5109.0361	-	-	-	-	-	-	-	n/a
Operating Leases	5109.0367	-	1,554	4,025	4,788	7,896	7,896	3,108	64.91%
Software	5109.0466	-	209	960	-	-	-	-	n/a
Computer Hardware & Peripherals	5109.0468	256	-	-	-	-	-	-	n/a
Expendable Equipment	5109.0476	-	-	199	-	-	-	-	n/a
Operating Expenditures Total		**$ 50,373**	**$ 71,254**	**$ 38,641**	**$ 39,358**	**$ 50,873**	**$ 37,696**	**$ (1,662)**	**-4.22%**
Debt Service - Principal	5109.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5109.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Human Resources Total		**$ 161,944**	**$ 199,490**	**$ 217,359**	**$ 219,082**	**$ 227,718**	**$ 205,820**	**$ (13,262)**	**-6.05%**

Operating Leases - $259/mo.& $399/mo. for lease on copiers
0320 - higher in 2009 due to jail hires and consolidation of new hire tests.

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 10 NAME: GOVERNING BODY

OBJECT OF EXPENDITURE	NUMBER 5110	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Elected Officials	5110.0101	$ 67,164	$ 66,790	$ 70,423	$ 71,178	$ 71,178	$ 67,825	$ (3,353)	-4.71%
Salaries - Regular	5110.0102	45,087	50,229	53,884	53,590	53,590	51,116	(2,474)	-4.62%
Salaries - Part Time	5110.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5110.0105	1,079	1,214	-	-	-	-	-	n/a
Salaries Total		**$ 113,330**	**$ 118,233**	**$ 124,307**	**$ 124,768**	**$ 124,768**	**$ 118,941**	**$ (5,827)**	**-4.67%**
Unemployment Insurance	5110.0108	$ 159	$ 207	$ 47	$ 77	$ 77	$ 50	$ (27)	-35.16%
Medicare	5110.0109	1,483	1,562	1,695	1,809	1,706	1,725	(84)	-4.67%
FICA	5110.0110	6,339	7,235	6,123	7,736	5,271	7,374	(361)	-4.67%
Retirement	5110.0111	4,408	3,090	3,599	13,251	14,464	5,369	(7,882)	-59.48%
Health Insurance	5110.0112	37,185	35,175	35,644	32,649	32,650	22,199	(10,449)	-32.01%
Workers' Compensation Insurance	5110.0113	1,271	1,368	1,410	1,427	1,573	1,652	225	15.77%
Benefits Total		**$ 50,845**	**$ 48,637**	**$ 48,517**	**$ 56,948**	**$ 55,741**	**$ 38,369**	**$ (18,579)**	**-32.62%**
Personal Services Total		**$ 164,175**	**$ 166,870**	**$ 172,824**	**$ 181,716**	**$ 180,509**	**$ 157,310**	**$ (24,406)**	**-13.43%**
Books & Periodicals	5110.0219	$ 150	$ 185	$ 170	$ 150	$ 100	$ 150	$ -	0.00%
Inventory Adjustment	5110.0220	1,862.0	9,634	1,104	-	-	-	-	n/a
Postage	5110.0224	228	251	658	275	282	275	-	0.00%
General Operating Supplies	5110.0225	3,649	3,211	5,236	5,000	6,303	5,000	-	0.00%
Advertisements	5110.0226	2,719	2,401	1,882	2,500	3,193	2,500	-	0.00%
Fuel & Lubricants	5110.0243	231	561	767	600	176	500	(100)	-16.67%
Tires & Batteries	5110.0248	220	-	-	-	-	-	-	n/a
Travel Expenditures[1]	5110.0307	4,778	7,094	7,249	4,000	6,759	7,000	3,000	75.00%
Legal	5110.0308	78,486	110,621	39,179	-	-	-	-	n/a
Conferences & Training[1]	5110.0309	15,877	18,251	25,065	20,000	27,218	25,000	5,000	25.00%
Witness Fees	5110.0312	-	12,978	-	-	-	-	-	n/a
Dues[2]	5110.0318	1,978	1,875	1,558	1,900	1,900	1,900	-	0.00%
Other Professional Fees	5110.0320	32,129	20,166	29,152	25,000	31,000	25,000	-	0.00%
Damages, Rewards, Indemnities	5110.0321	-	-	14,196	-	-	-	-	n/a
Communications	5110.0326	3,233	3,613	4,145	4,629	4,947	4,629	-	0.00%
Maintenance Contracts[3]	5110.0328	5,332	5,259	8,623	8,462	8,623	8,623	161	1.90%
Property & Liability Insurance	5110.0330	-	-	-	-	1,305	1,370	1,370	n/a
Uniforms	5110.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5110.0352	(2,926)	8,647	2,300	-	-	-	-	n/a
Repairs - Autos	5110.0361	21	73	43	200	180	180	(20)	-10.00%
Operating Leases[4]	5110.0367	1,419	2,955	2,837	2,736	2,736	2,736	-	0.00%
Issuance Costs	5110.0385	-	-	-	-	-	-	-	n/a
Software	5110.0466	177	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5110.0468	4,608	-	-	-	-	-	-	n/a
Expendable Equipment	5110.0476	964	-	-	-	-	-	-	n/a
District 1 Conference Registration	5110.0800	-	-	125	-	3,135	-	-	n/a
District 1 Hotel & Lodging	5110.0801	-	-	129	-	2,435	-	-	n/a
District 1 Meals	5110.0802	-	-	-	-	193	-	-	n/a
District 1 Mileage & Travel	5110.0803	-	-	-	-	-	-	-	n/a
District 1 Phone	5110.0804	-	-	-	-	-	-	-	n/a
District 1 Miscellaneous	5110.0805	-	-	-	-	-	-	-	n/a
District 2 Conference Registration	5110.0806	-	-	125	-	3,135	-	-	n/a
District 2 Hotel & Lodging	5110.0807	-	-	129	-	2,241	-	-	n/a
District 2 Meals	5110.0808	-	-	-	-	122	-	-	n/a
District 2 Mileage & Travel	5110.0809	-	-	128	-	950	-	-	n/a
District 2 Phone	5110.0810	-	-	-	-	-	-	-	n/a
District 2 Miscellaneous	5110.0811	-	-	-	-	-	-	-	n/a
District 3 Conference Registration	5110.0812	-	-	-	-	2,985	-	-	n/a
District 3 Hotel & Lodging	5110.0813	-	-	539	-	2,330	-	-	n/a
District 3 Meals	5110.0814	-	-	-	-	231	-	-	n/a
District 3 Mileage & Travel	5110.0815	-	-	26	-	926	-	-	n/a
District 3 Phone	5110.0816	-	-	-	-	-	-	-	n/a
District 3 Miscellaneous	5110.0817	-	-	-	-	-	-	-	n/a
District 4 Conference Registration	5110.0818	-	-	-	-	2,280	-	-	n/a
District 4 Hotel & Lodging	5110.0819	-	-	-	-	1,860	-	-	n/a
District 4 Meals	5110.0820	-	-	-	-	122	-	-	n/a
District 4 Mileage & Travel	5110.0821	-	-	-	-	213	-	-	n/a
District 4 Phone	5110.0822	-	-	-	-	-	-	-	n/a
District 4 Miscellaneous	5110.0823	-	-	-	-	-	-	-	n/a
Chairperson - Conference Reg.	5110.0824	-	-	125	-	3,912	-	-	n/a
Chairperson - Hotel & Lodging	5110.0825	-	-	129	-	2,905	-	-	n/a
Chairperson - Meals	5110.0826	-	-	26	-	6,117	-	-	n/a
Chairperson - Mileage & Travel	5110.0827	-	-	-	-	1,073		-	n/a
Operating Expenditures Total		**$ 155,135**	**$ 207,775**	**$ 145,647**	**$ 75,452**	**$ 131,887**	**$ 84,863**	**$ 9,411**	**12.47%**

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Debt Service - Principal	5110.0477	$	-	$	-	$	-	$	-	$	-	$	-	$	-		n/a
Debt Service - Interest	5110.0478		-		-		-		-		-		-		-		n/a
Debt Service Total		**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**		**n/a**
Capital Outlay		**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**		**n/a**
Governing Body Total		**$**	**319,310**	**$**	**374,645**	**$**	**318,471**	**$**	**257,168**	**$**	**312,396**	**$**	**242,173**	**$**	**(14,995)**		**-5.83%**

(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 $3,718 for Municipal Code .

(4) #0367 - Color Laser Printer = $228.00 per month

Commissioners Individual accounts are budgeted for in the combined -0307 & -0309 line items.

Budget Adjustments will be made to these line items as necessary.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 11 NAME: TAX ASSESSORS

OBJECT OF EXPENDITURE	NUMBER 5111	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular	5111.0102	$ 267,635	$ 322,760	$ 356,545	$ 384,442	$ 384,442	$ 370,647	$ (13,795)	-3.59%
Salaries - Board of Assessors	5111.0103	10,666	8,033	10,103	11,000	11,000	11,000	-	0.00%
Salaries - BOE	5111.0104		-	-	-	-	-	-	n/a
Salaries - Overtime	5111.0105	13	-	275	-	-	-	-	n/a
Salaries Total		**$ 278,314**	**$ 330,793**	**$ 366,922**	**$ 395,442**	**$ 395,442**	**$ 381,647**	**$ (13,795)**	**-3.49%**
Unemployment Insurance	5111.0108	$ 2,012	$ 893	$ 647	$ 928	$ 928	$ 602	$ (326)	-35.16%
Medicare	5111.0109	3,871	4,676	5,141	5,734	5,734	5,534	(200)	-3.49%
FICA	5111.0110	16,553	19,072	22,770	24,517	24,517	23,662	(855)	-3.49%
Retirement	5111.0111	17,999	20,670	(10,051)	22,328	13,196	4,377	(17,951)	-80.40%
Health Insurance	5111.0112	56,152	48,070	69,697	59,232	72,097	64,178	4,946	8.35%
Workers' Compensation Insurance	5111.0113	6,605	7,105	7,322	7,412	8,172	8,581	1,168	15.76%
Retiree Health Insurance	5111.0115	-	-	-	-	5,246	5,246	5,246	n/a
Benefits Total		**$ 103,192**	**$ 100,486**	**$ 95,527**	**$ 120,152**	**$ 129,890**	**$ 112,178**	**$ (7,973)**	**-6.64%**
Personal Services Total		**$ 381,506**	**$ 431,279**	**$ 462,448**	**$ 515,594**	**$ 525,332**	**$ 493,825**	**$ (21,768)**	**-4.22%**
Books & Periodicals	5111.0219	$ 697	$ 736	$ 1,461	$ 765	$ 60	$ 765	$ -	0.00%
Purchase of Maps for Resale	5111.0221	1,320	330	-	-	-	-	-	n/a
Postage	5111.0224	7,481	22,630	6,507	8,500	7,500	8,500	-	0.00%
General Operating Supplies	5111.0225	6,675	8,191	6,303	9,500	7,113	8,500	(1,000)	-10.53%
Advertisements	5111.0226	290	120	33	350	-	200	(150)	-42.86%
Specialty Supplies	5111.0227	-	-	-	-	-	-	-	n/a
Fuel & Lubricants[5]	5111.0243	2,684	4,469	7,282	6,000	3,875	5,000	(1,000)	-16.67%
Tires & Batteries	5111.0248	3	184	255	1,000	1,000	500	(500)	-50.00%
Travel Expenditures	5111.0307	5,957	3,472	6,204	6,000	1,877	6,000	-	0.00%
Legal	5111.0308	4,302	31	3,396	-	22,015	-	-	n/a
Conferences & Training[1]	5111.0309	11,321	9,462	13,060	11,000	7,494	10,000	(1,000)	-9.09%
Accounting	5111.0314	-	-	-	-	-	-	-	n/a
Auditing & Penalties on Digest	5111.0315	-	-	-	-	-	-	-	n/a
Dues[2]	5111.0318	1,435	1,531	1,893	1,750	1,750	1,805	55	3.14%
Other Professional Fees[6]	5111.0320	47,687	105,898	121,453	-	12,000	-	-	n/a
Communications	5111.0326	2,256	2,434	2,912	2,600	3,052	3,100	500	19.23%
Maintenance Contracts	5111.0328	1,868	5,174	18,151	10,000	10,000	10,000	-	0.00%
Property & Liability Insurance	5111.0330	-	-	-	-	-	-	-	n/a
Uniforms	5111.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5111.0352	40	40	3	-	-	-	-	n/a
Repairs - Autos	5111.0361	787	1,050	407	1,500	475	500	(1,000)	-66.67%
Operating Leases[4]	5111.0367	5,131	5,157	4,050	3,792	3,792	3,792	-	0.00%
Mapping	5111.0368	21,111	1,740	-	-	-	-	-	n/a
Software[3]	5111.0466	400	400	1,360	500	-	-	(500)	-100.00%
Computer Hardware & Peripherals	5111.0468	2,305	-	-	-	-	-	-	n/a
Expendable Equipment	5111.0476	-	4,590	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 123,750**	**$ 177,639**	**$ 194,730**	**$ 63,257**	**$ 82,003**	**$ 58,662**	**$ (4,595)**	**-7.26%**
Debt Service - Principal	5111.0477	$ -	$ 11,679	$ 12,391	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5111.0478	-	1,597	885	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ 13,276**	**$ 13,276**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ 27,123**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Tax Assessors Total		**$ 532,379**	**$ 622,194**	**$ 670,454**	**$ 578,851**	**$ 607,335**	**$ 552,487**	**$ (26,363)**	**-4.55%**

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 Digital Copier $192/mo, Savin copier $124/mo
5) - 0243 More vehicles on road
6) - 0320 Decreased due to end of reassessments
7) - 0328 Q-Public $9,000, Copies $1,000

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 12 NAME: TAX COMMISSIONER

OBJECT OF EXPENDITURE	NUMBER 5112	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Elected Officials	5112.0101	$ 67,969	$ 83,680	$ 85,156	$ 89,949	$ 89,949	$ 83,054	$ (6,894)	-7.66%
Salaries - Regular	5112.0102	203,944	245,181	264,281	265,554	265,554	250,103	(15,451)	-5.82%
Salaries - Part Time	5112.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5112.0105	2,239	2,980	2,485	-	-	-	-	n/a
Salaries Total		**$ 274,152**	**$ 331,841**	**$ 351,922**	**$ 355,502**	**$ 355,502**	**$ 333,157**	**$ (22,345)**	**-6.29%**
Unemployment Insurance	5112.0108	$ 1,470	$ 700	$ 452	$ 696	$ 696	$ 451	$ (245)	-35.16%
Medicare	5112.0109	3,776	4,560	4,825	5,155	5,155	4,831	(324)	-6.29%
FICA	5112.0110	16,145	19,494	20,965	22,041	22,041	20,656	(1,385)	-6.29%
Retirement	5112.0111	40,303	49,205	33,779	55,049	54,967	19,156	(35,893)	-65.20%
Health Insurance	5112.0112	50,090	69,611	77,623	69,411	69,411	69,635	224	0.32%
Workers' Compensation Insurance	5112.0113	792	852	877	889	889	933	44	5.00%
Retiree Health Insurance	5112.0115	-	-	-	-	-	5,399	5,399	n/a
Benefits Total		**$ 112,576**	**$ 144,422**	**$ 138,520**	**$ 153,241**	**$ 153,159**	**$ 121,060**	**$ (32,181)**	**-21.00%**
Personal Services Total		**$ 386,728**	**$ 476,263**	**$ 490,443**	**$ 508,743**	**$ 508,662**	**$ 454,218**	**$ (54,526)**	**-10.72%**
Books & Periodicals	5112.0219	$ -	$ -	$ -	$ 200	$ -	$ 100	(100)	-50.00%
Postage	5112.0224	11,988	10,021	13,257	13,000	12,996	13,500	500	3.85%
General Operating Supplies	5112.0225	6,220	8,723	6,432	10,000	6,168	9,000	(1,000)	-10.00%
Advertisements	5112.0226	(1,710)	240	3,876	750	-	500	(250)	-33.33%
Specialty Supplies	5112.0227	266	-	-	-	-	-	-	n/a
Fuel & Lubricants	5112.0243	168	443	265	550	286	500	(50)	-9.09%
Tires & Batteries	5112.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5112.0307	372	655	694	1,100	96	1,000	(100)	-9.09%
Legal	5112.0308	281	156	3,183	-	-	-	-	n/a
Conferences & Training	5112.0309	2,916	2,992	3,017	3,410	2,520	3,590	180	5.28%
Accounting	5112.0314	-	33	2,304	-	-	-	-	n/a
Auditing	5112.0315	-	-	-	-	-	-	-	n/a
Dues	5112.0318	350	350	400	350	400	400	50	14.29%
Other Professional Fees[1]	5112.0320	29,413	31,871	35,994	37,000	17,074	30,000	(7,000)	-18.92%
Communications[3]	5112.0326	208	329	2,026	330	360	360	30	9.09%
Maintenance Contracts[2]	5112.0328	14,601	17,243	18,214	19,000	19,475	20,900	1,900	10.00%
Property & Liability Insurance	5112.0330	-	-	-	-	-	-	-	n/a
Uniforms	5112.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5112.0352	101	25	60	-	-	-	-	n/a
Repairs - Autos	5112.0361	-	19	70	-	405	100	100	n/a
Operating Leases[4]	5112.0367	8,950	4,642	7,038	7,755	8,226	10,141	2,386	30.77%
Software	51120466	177	-	960	-	-	-	-	n/a
Computer Hardware & Peripherals	51120468	-	-	-	-	-	-	-	n/a
Expendable Equipment	51120476	99	-	2,874	-	-	-	-	n/a
Operating Expenditures Total		**$ 74,400**	**$ 77,742**	**$ 100,663**	**$ 93,445**	**$ 68,006**	**$ 90,091**	**$ (3,354)**	**-3.59%**
Debt Service - Principal	5112.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5112.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	n/a
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	n/a
Tax Commissioner Total		**$ 461,128**	**$ 554,005**	**$ 591,106**	**$ 602,188**	**$ 576,668**	**$ 544,309**	**$ (57,880)**	**-9.61%**

(1) - #0320 - World Marketing - Atlanta = tag renewal mailing service
(2) - #0328 - Manatron software maintenance contract = $20,900
(3) - #0326 - Nextel phone for Tax Commissioner
(4) - #0367 - Postage meter $4,887; Bank of America $2,868, plus additonal copy charges

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 13 NAME: INFORMATION TECHNOLOGY

OBJECT OF EXPENDITURE	NUMBER 5113	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular	5113.0102	$ 124,925	$ 200,007	$ 281,926	$ 283,745	$ 283,745	$ 272,147	$ (11,597)	-4.09%
Salaries - Part Time	5113.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5113.0105	-	-	-	-	-	-	-	n/a
Salaries - On-call Pay	5113.0106	-	-	-	-	-	-	-	n/a
Salaries Total		**$ 124,925**	**$ 200,007**	**$ 281,926**	**$ 283,745**	**$ 283,745**	**$ 272,147**	**$ (11,597)**	**-4.09%**
Unemployment	5113.0108	586	334	246	387	387	251	$ (136)	-35.16%
Medicare	5113.0109	1,795	2,868	4,003	4,114	4,114	3,946	(168)	-4.09%
FICA	5113.0110	7,675	12,441	17,116	17,592	17,592	16,873	(719)	-4.09%
Retirement	5113.0111	3,673	6,347	9,663	7,939	7,939	-	(7,939)	-100.00%
Health Insurance	5113.0112	10,716	18,465	32,504	32,495	32,495	37,409	4,914	15.12%
Workers' Compensation Insurance	5113.0113	1,229	1,322	1,363	1,379	1,379	1,448	69	5.00%
Benefits Total		**$ 25,674**	**$ 41,777**	**$ 64,895**	**$ 63,907**	**$ 63,907**	**$ 59,927**	**$ (3,979)**	**-6.23%**
Personal Services Total		**$ 150,599**	**$ 241,784**	**$ 346,821**	**$ 347,651**	**$ 347,651**	**$ 332,075**	**$ (15,576)**	**-4.48%**
Books and Periodicals	5113.0219	$ 495	$ 94	$ 203	$ 300	$ 300	$ 300	$ -	0.00%
Postage	5113.0224	91	451	739	100	100	100	-	0.00%
General Operating Supplies	5113.0225	1,374	3,641	4,092	3,500	3,500	3,500	-	0.00%
Advertisements	5113.0226	-	-	-	-	-	-	-	n/a
Specialty Supplies	5113.0227	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5113.0243	-	-	262	-	-	500	500	n/a
Tires & Batteries	5113.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5113.0307	512	-	810	2,000	2,000	500	(1,500)	-75.00%
Legal	5113.0308	438	94	-	-	-	-	-	n/a
Conferences & Training	5113.0309	150	1,796	-	7,000	7,000	2,500	(4,500)	-64.29%
Accounting	5113.0314	-	-	-	-	-	-	-	n/a
Auditing	5113.0315	-	-	-	-	-	-	-	n/a
Dues	5113.0318	-	-	-	-	-	-	-	n/a
Other Professional Fees	5113.0320	30,209	4,733	4,605	12,000	12,000	12,000	-	0.00%
LAN/WAN Connectivity	5113.0325	10,810	12,178	38,298	60,000	60,000	60,000	-	0.00%
Communications	5113.0326	2,902	4,405	5,837	6,400	6,400	6,400	-	0.00%
Maintenance Contracts/Software[1]	5113.0328	63,224	49,098	53,063	115,000	115,000	145,600	30,600	26.61%
Property & Liability Insurance	5113.0330	-	-	-	-	-	-	-	n/a
Miscellaneous	5113.0352	-	-	-	-	-	-	-	n/a
Repairs - Autos	5113.0361	-	-	521	-	-	1,000	1,000	n/a
Operating Leases	5113.0367	-	-	-	-	-	-	-	n/a
Capitalized Salaries Offset	5113.0401	-	-	(3,715)	-	-	-	-	n/a
Capitalized Computer Hardware	5113.0464	-	52,339	80,170	-	-	-	-	n/a
Capitalized Computer Software	5113.0465	-	-	13,655	-	-	-	-	n/a
Software [3]	5113.0466	17,247	56,908	15,991	40,000	40,000	46,000	6,000	15.00%
Computer Hardware & Peripherals[2]	5113.0468	12,738	102,578	120,499	132,000	132,000	132,000	-	0.00%
Expendable Equipment	5113.0476	3,345	6,011	2,801	3,000	3,000	3,000	-	0.00%
Local Area Network Infrastructure	5113.0500	-	7,686	6,688	10,000	10,000	10,000	-	0.00%
Website Development	5113.0501	-	61,530	2,000	20,000	20,000	10,000	(10,000)	-50.00%
Operating Expenditures Total		**$ 143,535**	**$ 363,542**	**$ 346,519**	**$ 411,300**	**$ 411,300**	**$ 433,400**	**$ 22,100**	**5.37%**
Debt Service - Principal	5113.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5113.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay[3]		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Information Technology Total		**$ 294,134**	**$ 605,326**	**$ 693,340**	**$ 758,951**	**$ 758,951**	**$ 765,475**	**$ 6,524**	**0.86%**

(1) #0328 - Solarcom =$60,000 (for new capital projects); CDW Web sense = $6,800; LaserFiche = $5,200; Avotus Corp. = $1000; Symantic = $2,000; Script Logic = $3,200; Support Desk = $1,700; UPS Powerware = $5,200; GFI = $800; Trend Micro = $5,170, Microsoft Technet Support = $1,300. Baracuda Networks = $4,000; Microsoft Licensing = $15,000; these costs are estimated as contracts change towrds the end of the year. Additional costs are attributed to new jail, fire training facility, and I.W. Davis detention facility.

(2) #0468 - Includes replacement of 25 laptop and 35 desk top computers for various departments to meet scheduled replacement of four years.

(3) #0466- Sequal Server 2008 licenses, New Microsoft Office licenses for new employees and replacement computers

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COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 14 NAME: VOTER REGISTRATION

OBJECT OF EXPENDITURE	NUMBER 5114	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Elected Officials	5114.0101	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Salaries - Regular	5114.0102	59,542	70,720	70,824	70,283	70,283	68,646	(1,637)	-2.33%
Salaries - Part Time[5]	5114.0103	9,046	8,085	30,964	20,688	20,688	39,591	18,903	91.37%
Salaries - Overtime	5114.0105	2,661	840	3,182	3,331	3,331	3,331	-	0.00%
Salaries - Poll Workers [1]	5114.0106	5,062	-	33,120	-	-	40,500	40,500	n/a
Salaries Total		**$ 76,311**	**$ 79,645**	**$ 138,090**	**$ 94,302**	**$ 94,302**	**$ 152,068**	**$ 57,766**	**61.26%**
Unemployment Insurance	5114.0108	$ 572	$ 276	$ 220	$ 363	$ 363	$ 298	$ (64)	-17.77%
Medicare	5114.0109	978	1,076	1,441	1,367	1,367	1,618	250	18.31%
FICA	5114.0110	4,180	4,601	6,161	5,847	5,847	6,917	1,071	18.31%
Retirement	5114.0111	8,972	10,058	(14,435)	11,246	10,153	4,384	(6,861)	-61.01%
Health Insurance	5114.0112	11,355	11,529	12,454	11,352	11,988	16,343	4,991	43.96%
Workers' Compensation Insurance	5114.0113	138	148	153	154	154	162	8	5.00%
Benefits Total		**$ 26,195**	**$ 27,688**	**$ 5,994**	**$ 30,329**	**$ 29,872**	**$ 29,722**	**$ (607)**	**-2.00%**
Personal Services Total		**$102,506**	**$ 107,333**	**$ 144,084**	**$ 124,631**	**$ 124,174**	**$ 181,791**	**$ 181,766**	**145.84%**
Postage[5]	5114.0224	$ (464)	$ 6,559	$ 4,809	$ 14,950	$ 1,406	$ 6,500	$ (8,450)	-56.52%
General Operating Supplies	5114.0225	5,008	3,646	2,618	4,000	500	2,500	(1,500)	-37.50%
Advertisements	5114.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5114.0243	-	-	-	-	-	-	-	n/a
Tires & Batteries	5114.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5114.0307	588	475	385	650	-	650	-	0.00%
Legal	5114.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5114.0309	1,540	2,172	1,164	3,000	350	3,600	600	20.00%
Accounting	5114.0314	-	-	-	-	-	-	-	n/a
Auditing	5114.0315	-	-	-	-	-	-	-	n/a
Dues[7]	5114.0318	20	40	40	70	70	120	50	71.43%
Other Professional Fees	5114.0320	4,806	616	97	-	-	1,600	1,600	n/a
Communications	5114.0326	-	-	-	-	-	-	-	n/a
Maintenance Contracts[3]	5114.0328	403	479	526	400	489	500	100	25.00%
Property & Liability Insurance	5114.0330	-	-	-	-	-	-	-	n/a
Electricity	5114.0332	1,024	-	-	-	-	-	-	n/a
Natural Gas	5114.0333	593	-	-	-	-	-	-	n/a
Water & Sewer	5114.0334	621	-	-	-	-	-	-	n/a
Uniforms	5114.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5114.0352	-	-	-	-	-	-	-	n/a
Repairs - Autos	5114.0361	-	-	-	-	-	-	-	n/a
Repairs - Buildings & Grounds	5114.0362	-	-	-	-	-	-	-	n/a
Operating Lease[4]	5114.0367	1,507	1,397	1,314	1,260	1,260	1,308	48	3.81%
Software	5114.0466	108	-	960	-	-	-	-	n/a
Computer Hardware & Peripherals	5114.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment[2]	5114.0476	-	-	17,688	5,835	10,600	-	(5,835)	-100.00%
Operating Expenditures Total		**$ 15,754**	**$ 15,384**	**$ 29,602**	**$ 30,165**	**$ 14,675**	**$ 16,778**	**$ (13,387)**	**-44.38%**
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		**$118,260**	**$ 122,717**	**$ 173,686**	**$ 154,796**	**$ 138,849**	**$ 198,569**	**$ 43,773**	**28.28%**

(2) - #0476 no equipment in FY2010
(3) - #0328 Maintenance of LaserFiche =est. $500
(4) - #0367 Copier at $109.00 per month
(5) - #0224 is to cover for additional precincts

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 15 NAME: BOARD OF EQUALIZATION

OBJECT OF EXPENDITURE	NUMBER 5115	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular	5115.0102	$ 3,150	$ 10,500	$ 10,800	$ 3,500	$ 1,350	$ 16,200	$ 12,700	362.86%
Salaries - Part Time	5115.0103		-					-	n/a
Salaries - BOE	5115.0104		-					-	n/a
Salaries - Overtime	5115.0105		-					-	n/a
Salaries Total		**$ 3,150**	**$ 10,500**	**$ 10,800**	**$ 3,500**	**$ 1,350**	**$ 16,200**	**$ 12,700**	**362.86%**
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
								-	n/a
Personal Services Total		**$ 3,150**	**$ 10,500**	**$ 10,800**	**$ 3,500**	**$ 1,350**	**$ 16,200**	**$ 12,700**	**362.86%**
Books & Periodicals	5115.0219	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Postage	5115.0224	-	-	-	-	-	-	-	n/a
General Operating Supplies	5115.0225	-	293	108	300	10	200	(100)	-33.33%
Advertisements	5115.0226	-	-	20	-	-	-	-	n/a
Fuel & Lubricants	5115.0243	-	-	-	-	-	-	-	n/a
Tires & Batteries	5115.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5115.0307	613	886	1,448	800	773	800	-	0.00%
Legal	5115.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5115.0309	373	1,090	415	150	344	1,500	1,350	900.00%
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		**$ 986**	**$ 2,269**	**$ 1,991**	**$ 1,250**	**$ 1,127**	**$ 2,500**	**$ 1,250**	**100.00%**
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		**$ 4,136**	**$ 12,769**	**$ 12,791**	**$ 4,750**	**$ 2,477**	**$ 18,700**	**$ 13,950**	**293.68%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 28 NAME: COOPERATIVE EXTENSION SERVICE

OBJECT OF EXPENDITURE	5128	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular[2]	5128.0102	$ 36,696	$ 30,771	$ 32,179	$ 44,412	$ 44,412	$ 34,145	$ (10,267)	-23.12%
Salaries - Part Time	5128.0103	18,067	28,314	31,978	32,374	32,374	37,523	5,149	15.91%
Salaries - Overtime	5128.0105	-	-	-	-	-	-	-	n/a
Salaries Total		**$ 54,763**	**$ 59,085**	**$ 64,156**	**$ 76,786**	**$ 76,786**	**$ 71,668**	**$ (5,118)**	**-6.67%**
Unemployment Insurance	5128.0108	$ 572	$ 307	$ 174	$ 317	$ 317	$ 202	$ (115)	-36.33%
Medicare	5128.0109	657	666	823	933	933	1,039	106	11.38%
FICA	5128.0110	2,582	2,605	2,025	3,989	3,989	4,443	454	11.38%
Retirement	5128.0111	216	3,698	4,310	4,104	6,403	4,493	390	9.50%
Health Insurance	5128.0112	10,641	10,179	12,962	10,795	13,892	10,732	(64)	-0.59%
Workers' Compensation Insurance	5128.0113	196	210	217	219	237	249	29	13.42%
Benefits Total		**$ 14,864**	**$ 17,665**	**$ 20,511**	**$ 20,358**	**$ 25,771**	**$ 21,158**	**$ 801**	**3.93%**
Personal Services Total		**$ 69,627**	**$ 76,750**	**$ 84,668**	**$ 97,144**	**$ 102,557**	**$ 92,826**	**$ (4,317)**	**-4.44%**
Books & Periodicals	5128.0219	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Postage	5128.0224	498	410	311	500	-	400	(100)	-20.00%
General Operating Supplies	5128.0225	2,142	2,949	2,832	3,000	1,821	2,600	(400)	-13.33%
Advertisements	5128.0226	-	-	-	-	-	-	-	n/a
Specialty Supplies	5128.0227	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5128.0243	566	1,465	1,367	2,000	275	1,500	(500)	-25.00%
Janitorial Supply	5128.0244	-	-	-	-	-	-	-	n/a
Tires & Batteries	5128.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5128.0307	8,840	8,919	9,753	-	-	-	-	n/a
Legal	5128.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5128.0309	1,237	1,038	820	1,500	1,221	1,200	(300)	-20.00%
Accounting	5128.0314	-	-	-	-	-	-	-	n/a
Auditing	5128.0315	-	-	-	-	-	-	-	n/a
Dues	5128.0318	155	155	230	350	350	300	(50)	-14.29%
Other Professional Fees	5128.0320	-	213	-	-	-	-	-	n/a
Communications	5128.0326	407	376	389	400	400	400	-	0.00%
Maintenance Contracts	5128.0328	-	95	745	300	200	300	-	0.00%
Property & Liability Insurance	5128.0330	1,195	1,041	1,093	965	536	965	0	0.01%
Electricity	5128.0332	3,944	4,207	4,189	4,500	3,000	4,500	-	0.00%
Uniforms	5128.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5128.0352	-	-	-	-	-	-	-	n/a
Repairs - Other	5128.0360	-	-	-	500	-	500	-	0.00%
Repairs - Autos	5128.0361	319	118	(108)	500	15	400	(100)	-20.00%
Repairs Bldgs & Grounds	5128.0362	284	428	-	1,500	-	-	(1,500)	-100.00%
Operating Leases[(1)]	5128.0367	2,718	2,756	3,021	2,928	2,820	2,928	-	0.00%
Software	5128.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5128.0468	-	4,695	-	-	-	-	-	n/a
Expendable Equipment	5128.0476	-	1,132	404	-	45	-	-	n/a
Operating Expenditures Total		**$ 22,305**	**$ 29,997**	**$ 25,046**	**$ 18,943**	**$ 10,683**	**$ 15,993**	**$ (2,950)**	**-15.57%**
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		**$ 91,932**	**$ 106,747**	**$ 109,714**	**$ 116,087**	**$ 113,240**	**$ 108,819**	**$ (7,267)**	**-6.26%**

(1) - #0367 - Copier lease $ 235.00 per month plus $108.00 property tax
(2) - #0102 Travel moved to relgular salaries in FY2009.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 30 NAME: PURCHASING

OBJECT OF EXPENDITURE	NUMBER 5130	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular	5130.0102	$ 98,369	$ 103,563	$ 89,492	$ 89,008	$ 89,008	$ 84,899	$ (4,109)	-4.62%
Salaries - Part Time	5130.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5130.0105	-	-	6	-	-	-	-	n/a
Salaries Total		**$ 98,369**	**$ 103,563**	**$ 89,498**	**$ 89,008**	**$ 89,008**	**$ 84,899**	**$ (4,109)**	**-4.62%**
Unemployment Insurance	5130.0108	$ 321	$ 216	$ 93	$ 155	$ 155	$ 100	$ (54)	-35.16%
Medicare	5130.0109	1,387	1,500	1,287	1,291	1,291	1,231	(60)	-4.62%
FICA	5130.0110	5,933	6,413	5,505	5,519	5,519	5,264	(255)	-4.62%
Retirement	5130.0111	7,343	5,249	2,621	2,190	2,190	-	(2,190)	-100.00%
Health Insurance	5130.0112	10,665	8,451	12,328	10,807	13,341	10,765	(42)	-0.39%
Workers' Compensation Insurance	5130.0113	130	139	144	146	161	169	24	16.16%
Benefits Total		**$ 25,779**	**$ 21,968**	**$ 21,978**	**$ 20,106**	**$ 22,656**	**$ 17,529**	**$ (2,577)**	**-12.82%**
Personal Services Total		**$ 124,148**	**$ 125,531**	**$ 111,476**	**$ 109,115**	**$ 111,664**	**$ 102,428**	**$ (6,686)**	**-6.13%**
Books and Periodicals	5130.0219	$ -	$ 40	$ 20	$ 20	$ -	$ 20	$ -	0.00%
Postage	5130.0224	261	91	167	125	64	125	-	0.00%
General Operating Supplies	5130.0225	2,185	3,917	594	2,500	1,148	1,000	(1,500)	-60.00%
Advertisements	5130.0226	794	180	-	-	-	-	-	n/a
Fuel & Lubricants	5130.0243	-	-	-	-	164	100	100	n/a
Tires & Batteries	5130.0248	-	-	-	-	-	-	-	n/a
Small Tools	5130.0249	-	-	-	-	-	-	-	n/a
Travel Expenditures	5130.0307	973	1,363	2,486	1,700	500	2,700	1,000	58.82%
Legal	5130.0308	625	719	31	250	-	200	(50)	-20.00%
Conferences & Training	5130.0309	1,004	1,450	1,574	3,200	3,200	1,500	(1,700)	-53.13%
Accounting	5130.0314	-	-	-	-	-	-	-	n/a
Auditing	5130.0315	-	-	-	-	-	-	-	n/a
Dues	5130.0318	250	50	380	440	440	380	(60)	-13.64%
Other Professional Fees	5130.0320	-	109	-	-	-	-	-	n/a
Communications	5130.0326	717	1,085	534	746	581	550	(196)	-26.27%
Maintenance Contracts	5130.0328	-	380	1,040	500	1,100	1,100	600	120.00%
Property & Liability Insurance	5130.0330	-	-	-	-	-	-	-	n/a
Uniforms	5130.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5130.0352	-	-	-	-	-	-	-	n/a
Repairs - Autos	5130.0361	-	-	-	-	-	-	-	n/a
Repairs Buildings & Grounds	5130.0362	-	-	-	-	-	-	-	n/a
Operating Leases	5130.0367	-	-	-	-	-	-	-	n/a
Software	5130.0466	5,800	-	-	-	-	-	-	n/a
Expendable Equipment	5130.0467	-	(554)	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5130.0468	76	-	-	-	-	-	-	n/a
Expendable Equipment	5130.0476	-	-	-	-	-	-	-	n/a
Auction		-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 12,685**	**$ 8,831**	**$ 6,827**	**$ 9,481**	**$ 7,197**	**$ 7,675**	**$ (1,806)**	**-19.05%**
Debt Service - Principal	5130.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5130.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Purchasing Department Total		**$ 136,833**	**$ 134,362**	**$ 118,303**	**$ 118,596**	**$ 118,861**	**$ 110,103**	**$ (8,492)**	**-7.16%**

1) - 0328 Harris program maintenance

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 33 NAME: CODE COMPLIANCE

OBJECT OF EXPENDITURE	NUMBER 5133	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular	5133.0102	$ 117,829	$ 128,810	$ 151,898	$ 124,847	$ 124,847	$ 119,086	$ (5,762)	-4.61%
Salaries - Part Time	5133.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime[1]	5133.0105	2,911	5,206	6,002	2,904	2,904	1,936	(968)	-33.33%
Salaries Total		**$ 120,740**	**$ 134,016**	**$ 157,900**	**$ 127,751**	**$ 127,751**	**$ 121,022**	**$ (6,730)**	**-5.27%**
Unemployment Insurance	5133.0108	$ 431	$ 261	$ 170	$ 232	$ 232	$ 150	$ (82)	-35.16%
Medicare	5133.0109	1,712	1,897	2,214	1,852	1,852	1,755	(98)	-5.27%
FICA	5133.0110	7,322	8,111	9,468	7,921	7,921	7,503	(417)	-5.27%
Retirement	5133.0111	8,408	10,931	10,960	12,490	12,490	6,253	(6,237)	-49.94%
Health Insurance	5133.0112	15,705	18,250	22,287	21,347	21,347	21,179	(167)	-0.78%
Workers' Compensation Insurance	5133.0113	404	434	448	453	453	476	23	5.00%
Benefits Total		**$ 33,982**	**$ 39,884**	**$ 45,548**	**$ 44,295**	**$ 44,295**	**$ 37,317**	**$ (6,978)**	**-15.75%**
Personal Services Total		**$ 154,722**	**$ 173,900**	**$ 203,448**	**$ 172,046**	**$ 172,046**	**$ 158,339**	**$ (13,708)**	**-7.97%**
Books & Periodicals	5133.0219	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Postage	5133.0224	195	124	108	175	324	175	-	0.00%
General Operating Supplies	5133.0225	4,869	3,433	2,707	3,500	3,117	3,200	(300)	-8.57%
Advertisements	5133.0226	-	-	-	-	-	-	-	n/a
Specialty Supplies	5133.0227	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5133.0243	5,947	7,412	7,937	8,500	4,032	4,000	(4,500)	-52.94%
Tires & Batteries	5133.0248	1,745	94	929	750	-	750	-	0.00%
Travel Expenditures	5133.0307	1,965	3,103	1,068	1,250	936	1,000	(250)	-20.00%
Legal	5133.0308	-	849	-	-	-	-	-	n/a
Conferences & Training	5133.0309	2,833	3,698	1,649	3,500	3,150	1,700	(1,800)	-51.43%
Accounting	5133.0314	-	-	-	-	-	-	-	n/a
Auditing	5133.0315	-	-	-	-	-	-	-	n/a
Dues	5133.0318	465	550	440	550	550	500	(50)	-9.09%
Other Professional Fees	5133.0320	-	-	-	-	-	-	-	n/a
Damages, Rewards, & Indemnities	5133.0321	-	-	-	-	-	-	-	n/a
Communications	5133.0326	1,060	2,074	1,190	1,700	1,440	1,200	(500)	-29.41%
Maintenance Contracts	5133.0328	-	-	-	-	-	-	-	n/a
Property & Liability Insurance	5133.0330	-	-	-	-	-	-	-	n/a
Uniforms	5133.0337	4,321	4,566	2,926	2,900	528	2,900	-	0.00%
Miscellaneous	5133.0352	153	59	83	-	134	-	-	n/a
Repairs - Autos	5133.0361	202	290	501	1,000	680	700	(300)	-30.00%
Operating Leases	5133.0367	-	-	-	-	-	-	-	n/a
Software	5133.0466	-	-	960	-	-	-	-	n/a
Computer Hardware & Peripherals	5133.0468	3,025	2,383	-	-	-	-	-	n/a
Small Equipment (Patrol Cars)	5133.0469	1,979	-	146	2,000	-	-	(2,000)	-100.00%
Operating Expenditures Total		**$ 28,759**	**$ 28,635**	**$ 20,644**	**$ 25,825**	**$ 14,891**	**$ 16,125**	**$ (9,700)**	**-37.56%**
Debt Service - Principal	5133.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5133.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Code Enforcement Officer Total		**$ 183,481**	**$ 202,535**	**$ 224,092**	**$ 197,871**	**$ 186,937**	**$ 174,464**	**$ (23,408)**	**-11.83%**

(1) 0105 - Code Enforcement Officer spends .5 hours per day, after 5:00 pm, locking up the Administrative Building.
0105 Overtime for employees who assist Animal Control

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 39 NAME: BUILDINGS & GROUNDS

OBJECT OF EXPENDITURE	NUMBER 5139	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular[1]	5139.0102	$ 298,558	$ 322,567	$ 285,865	$ 327,375	$ 276,370	$ 303,634	$ (23,741)	-7.25%
Salaries - Part Time	5139.0103	5,363	11,740	11,766	15,808	11,161	12,251	(3,557)	-22.50%
Salaries - Overtime	5139.0105	1,154	661	646	2,118	-	2,118	-	0.00%
Salaries Total		**$ 305,075**	**$ 334,968**	**$ 298,277**	**$ 345,302**	**$ 287,531**	**$ 318,004**	**$ (27,298)**	**-7.91%**
Unemployment Insurance	5139.0108	$ 1,605	$ 728	$ 366	$ 696	$ 696	$ 451	$ (245)	-35.16%
Medicare	5139.0109	4,202	4,706	4,105	5,007	3,950	4,611	(396)	-7.91%
FICA	5139.0110	17,969	20,123	17,552	21,409	16,890	19,716	(1,692)	-7.91%
Retirement	5139.0111	7,858	17,282	17,618	20,527	18,575	-	(20,527)	-100.00%
Health Insurance	5139.0112	57,935	52,842	56,226	61,035	60,880	65,720	4,685	7.68%
Workers' Compensation Insurance	5139.0113	7,853	8,447	8,705	8,980	9,900	10,593	1,613	17.96%
Benefits Total		**$ 97,422**	**$ 104,128**	**$ 104,572**	**$ 117,654**	**$ 110,891**	**$ 101,091**	**$ (16,563)**	**-14.08%**
Personal Services Total		**$ 402,497**	**$ 439,096**	**$ 402,849**	**$ 462,955**	**$ 398,422**	**$ 419,095**	**$ (43,860)**	**-9.47%**
Books & Periodicals	5139.0219	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Postage	5139.0224	26	36	36	50	5	50	-	0.00%
General Operating Supplies	5139.0225	7,329	8,671	5,055	8,000	8,178	7,200	(800)	-10.00%
Advertisements	5139.0226	-	17	80	-	-	-	-	n/a
Specialty Supplies	5139.0227	-	-	-				-	n/a
Fuel & Lubricants	5139.0243	16,006	21,197	19,179	27,000	10,500	15,000	(12,000)	-44.44%
Tires & Batteries	5139.0248	1,354	821	534	1,200	1,686	1,200	-	0.00%
Small Tools	5139.0249	-	-	-	-	-	-	-	n/a
Travel Expenditures	5139.0307	-	35	88	200	-	150	(50)	-25.00%
Legal	5139.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5139.0309	381	-	156	250	427	200	(50)	-20.00%
Accounting	5139.0314	-	-	-	-	-	-	-	n/a
Auditing	5139.0315	-	-	-	-	-	-	-	n/a
Dues	5139.0318	-	-	-	-	-	-	-	n/a
Other Professional Fees	5139.0320	1,781	297	97	-	-	-	-	n/a
Rewards, Damages, Indem.	5139.0321	-	-	-	-	-	-	-	n/a
Communications	5139.0326	1,910	2,530	2,348	2,700	2,299	2,500	(200)	-7.41%
Maintenance Contracts	5139.0328	-	-	300	300	300	300	-	0.00%
Property & Liability Insurance	5139.0330	3,313	3,169	3,175	2,806	2,076	2,180	(626)	-22.31%
Electricity	5139.0332	1,091	574	1,550	1,550	1,740	1,400	(150)	-9.68%
Natural Gas	5139.0333	455	(362)	3,264	2,200	3,227	3,300	1,100	50.00%
Water & Sewerage	5139.0334	-	-	-	-	-	-	-	n/a
Uniforms	5139.0337	440	598	182	350	562	700	350	100.00%
Miscellaneous	5139.0352	6	-	24	-	-	-	-	n/a
Repairs - Equipment	5139.0360	1,552	1,696	288	-	115	-	-	n/a
Repairs - Autos	5139.0361	2,269	2,010	1,682	2,500	1,216	2,000	(500)	-20.00%
Repairs - Building & Grounds	5139.0362	-	24	109,311	100	81,556	113,000	112,900	112900.00%
Operating Leases	5139.0367	-	-	-	-	-	-	-	n/a
Salaries & Benefits Capitalized	5139.0402	(17,587)	(23,883)	(12,679)	-	-	-	-	n/a
Software	5139.0466	-	-	960	-	-	-	-	n/a
Computer Hardware & Peripherals	5139.0468	1,216	-	-	-	-	-	-	n/a
Non-structural Improvements	5139.0474	-	-	-	-	-	-	-	n/a
Expendable Equipment	5139.0476	-	1,507	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 21,542**	**$ 18,937**	**$ 135,631**	**$ 49,206**	**$ 113,887**	**$ 149,180**	**$ 99,974**	**203.18%**
Debt Service - Principal	5139.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5139.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ 6,930**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Buildings & Grounds Total		**$ 430,969**	**$ 458,033**	**$ 538,480**	**$ 512,161**	**$ 512,310**	**$ 568,275**	**$ 56,114**	**10.96%**

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COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 18 NAME: SHERIFF'S DEPARTMENT

OBJECT OF EXPENDITURE	NUMBER 5218	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Elected Officials	5218.0101	$ 90,239	$ 102,949	$ 104,764	$ 110,661	$ 109,607	$ 102,019	$ (8,641)	-7.81%
Salaries - Regular	5218.0102	2,613,531	2,829,423	2,829,676	3,196,700	2,856,713	2,923,204	(273,496)	-8.56%
Salaries - Part Time	5218.0103	50,244	40,587	46,820	73,210	57,149	75,126	1,916	2.62%
Salaries - Overtime	5218.0105	126,399	160,314	112,158	160,000	11,910	118,687	(41,313)	-25.82%
Salaries Total		**$ 2,880,413**	**$ 3,133,273**	**$ 3,093,418**	**$ 3,540,570**	**$ 3,035,379**	**$ 3,219,036**	**$ (321,534)**	**-9.08%**
Unemployment Insurance	5218.0108	$ 11,396	$ 5,401	$ 3,312	$ 6,111	$ 6,111	$ 4,012	$ (2,099)	-34.34%
Medicare	5218.0109	41,403	44,070	42,921	51,338	41,435	46,676	(4,662)	-9.08%
FICA	5218.0110	170,414	187,930	183,524	219,515	180,154	199,580	(19,935)	-9.08%
Retirement	5218.0111	219,047	237,645	236,883	284,882	261,129	239,008	(45,873)	-16.10%
Health Insurance	5218.0112	432,494	525,759	542,177	576,932	531,389	547,136	(29,795)	-5.16%
Workers' Compensation Insurance	5218.0113	58,102	62,118	63,665	64,449	65,157	68,415	3,966	6.15%
Medicare Supplement	5218.0114	-	-	-	-	-	-	-	n/a
Benefits Total		**$ 932,856**	**$ 1,062,923**	**$ 1,072,483**	**$ 1,203,226**	**$ 1,085,375**	**$ 1,104,828**	**$ (98,399)**	**-8.18%**
Personal Services Total[1]		**$ 3,813,269**	**$ 4,196,196**	**$ 4,165,901**	**$ 4,743,797**	**$ 4,120,753**	**$ 4,323,864**	**$ (419,933)**	**-8.85%**
Books & Periodicals	5218.0219	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Postage	5218.0224	3,557	3,060	2,962	6,000	2,797	3,000	(3,000)	-50.00%
General Operating Supplies	5218.0225	56,034	51,828	42,187	80,000	28,383	60,000	(20,000)	-25.00%
Advertisements	5218.0226	1,802	748	2,164	3,000	2,029	3,000	-	0.00%
Specialty Supplies	5218.0227	-	13,252	-	-	-	-	-	n/a
Fuel & Lubricants	5218.0243	311,834	353,926	465,646	450,000	238,084	225,000	(225,000)	-50.00%
Tires & Batteries	5218.0248	28,375	14,356	34,968	45,000	50,328	45,000	-	0.00%
Travel Expenditures	5218.0307	1,687	2,126	2,894	5,000	1,899	8,000	3,000	60.00%
Legal	5218.0308	1,561	5,462	2,413	-	1,508	-	-	n/a
Conferences & Training	5218.0309	8,516	12,734	9,404	25,000	5,618	20,000	(5,000)	-20.00%
Accounting	5218.0314	2,977	-	-	-	-	-	-	n/a
Auditing	5218.0315	4,985	444	-	-	-	-	-	n/a
Dues	5218.0318	1,730	998	220	2,500	2,500	1,450	(1,050)	-42.00%
Other Professional Fees	5218.0320	1,289	1,103	847	2,500	4,700	2,500	-	0.00%
Damages & Indemnities	5218.0321	868	250	3,296	5,000	-	5,000	-	0.00%
Communications	5218.0326	52,626	52,237	62,304	75,000	48,848	45,600	(29,400)	-39.20%
Maintenance Contracts[2]	5218.0328	15,106	15,289	13,693	40,000	44,691	60,000	20,000	50.00%
Property & Liability Insurance	5218.0330	61,813	62,302	56,542	59,941	37,030	38,882	(21,060)	-35.13%
Electricity	5218.0332	-	43	-	-	-	-		n/a
Uniforms	5218.0337	35,800	28,427	40,880	65,000	50,902	65,000	-	0.00%
Miscellaneous	5218.0352	363	440	4	-	-	-	-	n/a
Repairs - Autos	5218.0361	109,266	84,008	78,774	100,000	119,004	100,000	-	0.00%
Repairs - Buildings & Grounds	5218.0362	-	-	160	-	-	-	-	n/a
Operating Leases[3]	5218.0367	-	1,313	6,542	6,000	9,688	15,000	9,000	150.00%
Software	5218.0466	-	11,604	3,538	3,000	-	3,000	-	0.00%
Capitalized Computer Hardware	5218.0464	-	7,277	-	-	-	-	-	n/a
Computer Hardware & Peripherals[4]	5218.0468	-	12,702	-	-	-	-	-	n/a
Small Equipment (Patrol Cars)	5218.0469	-	-	-	-	-	-	-	n/a
Expendable Equipment	5218.0476	19,446	28,025	-	-	-	-	-	n/a
LAN Infrastructure	5218.0500	-	-	-	-	-	-	-	n/a
Homeland Security Grant	5218.0501	-	7,277	9,291	-	-	-	-	n/a
GOHS Grant	5218.0502	8,865	-	-	-	-	-	-	n/a
Bullet Proof Vest Program	5218.0503	5,190	11,514	7,091	12,000	14,989	12,000	-	0.00%
Operating Expenditures Total		**$ 733,690**	**$ 782,745**	**$ 845,821**	**$ 984,941**	**$ 662,998**	**$ 712,432**	**$ (272,510)**	**-27.67%**
Debt Service - Principal	5218.0477	$ 163,997	$ 164,137	$ 359,634	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5218.0478	3,071	22,439	30,817	-	-	-	-	n/a
Debt Service Total		**$ 167,068**	**$ 186,576**	**$ 390,451**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay	5218.0471	**$ 433,693**	**$ 507,970**	**$ 574,668**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Sheriff's Department Total		**$ 5,147,720**	**$ 5,673,487**	**$ 5,976,840**	**$ 5,728,738**	**$ 4,783,752**	**$ 5,036,296**	**$ (692,442)**	**-12.09%**

(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- Sheriff/Jail computer network, archive record system, support for mobile comupters in vehichles, mainteneance for certified scales for investigations, air cards for mobile-com connectivity, and live-scan fingerprint machine.
Also, increase from 18 to 30 mobile laptop computers and maintenance for each.
(3) - 0367 Copier assigned to CID, network printer assigned to CID, copy-fax-printer assigned to uniform patrol, copy-fax-printer assigned to Sheriff's admin.
(4) - 0318 Dues IAPE=$50, GAFI = $150, GACP=$200, GSA = $750, COA=$100, SROA=$200

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT:19 NAME: JAIL

OBJECT OF EXPENDITURE	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular	5219.0102	$1,319,292	$ 1,490,708	$ 1,579,619	$ 2,583,362	$ 1,707,142	$ 2,265,631	$ (317,731)	-12.30%
Salaries - Part Time	5219.0103	25,933	28,093	29,259	44,515	21,065	52,602	8,087	18.17%
Salaries - Overtime	5219.0105	114,266	136,311	121,353	66,915	41,608	150,000	83,085	124.16%
Salaries Total		**$1,459,491**	**$ 1,655,112**	**$ 1,730,231**	**$ 2,694,793**	**$ 1,769,815**	**$ 2,468,233**	**$ (226,560)**	**-8.41%**
Unemployment Insurance	5219.0108	$ 8,476	$ 4,029	$ 2,840	$ 7,271	$ 5,865	$ 3,661	$ (3,610)	-49.65%
Medicare	5219.0109	20,251	22,787	24,060	39,074	24,493	35,789	(3,285)	-8.41%
FICA	5219.0110	86,590	97,434	101,996	167,077	104,513	153,030	(14,047)	-8.41%
Retirement	5219.0111	56,696	64,838	57,367	88,265	66,337	48,661	(39,604)	-44.87%
Health Insurance	5219.0112	301,943	291,249	357,506	604,224	346,992	566,711	(37,513)	-6.21%
Workers' Compensation Insurance	5219.0113	23,731	25,869	31,602	57,042	62,889	84,944	27,902	48.92%
Benefits Total		**$ 497,687**	**$ 506,206**	**$ 575,369**	**$ 962,953**	**$ 611,089**	**$ 892,797**	**$ (70,156)**	**-7.29%**
Personal Services Total[1]		**$1,957,178**	**$ 2,161,318**	**$ 2,305,600**	**$ 3,657,746**	**$ 2,380,904**	**$ 3,361,030**	**$ (296,716)**	**-8.11%**
General Operating Supplies	5219.0225	$ 31,041	$ 47,294	$ 43,315	$ 48,000	$ 38,997	$ 80,000	$ 32,000	66.67%
Advertisements	5219.0226	60	-	-	-	-	-	-	n/a
Specialty Supplies	5219.0227	-	-	-	-	296	-	-	n/a
Clothing For Prisoners	5219.0236	3,231	614	3,586	4,500	7,750	50,000	45,500	1011.11%
Food & Kitchen Supplies	5219.0242	146,295	207,417	201,704	216,700	200,592	275,000	58,300	26.90%
Janitorial Supply	5219.0244	241	-	-	-	-	-	-	n/a
Medical Supplies & Treatment	5219.0245	163,429	243,146	230,587	244,000	267,586	276,000	32,000	13.11%
Travel Expenditures	5219.0307	785	106	690	1,000	1,025	3,000	2,000	200.00%
Legal	5219.0308		804	85	-	77	-	-	n/a
Conferences & Training	5219.0309	(414)	1,035	708	10,000	-	10,000	-	0.00%
Other Professional Fees	5219.0320	978	1,059	1,626	1,500	3,194	2,500	1,000	66.67%
Rewards Damages and Indem.	5219.0321	445	1,000	-	1,000	3,360	3,000	2,000	200.00%
Communications	5219.0326	-	-	-	-	218	-	-	n/a
Maintenance Contracts	5219.0328	-	2,881	1,890	1,566	7,724	65,000	63,434	4049.75%
Property & Liability Insurance	5219.0330	23,773	22,740	20,710	32,909	13,542	34,555	1,645	5.00%
Electricity	5219.0332	41,658	42,245	44,827	48,000	35,122	175,000	127,000	264.58%
Natural Gas	5219.0333	20,067	22,522	26,270	25,000	27,000	100,000	75,000	300.00%
Water & Sewerage	5219.0334	39,764	41,241	45,837	44,000	44,000	63,000	19,000	43.18%
Uniforms	5219.0337	6,670	8,358	9,236	10,000	14,787	30,000	20,000	200.00%
Miscellaneous	5219.0352	-	-	73				-	n/a
Repairs- Buildings & Grounds	5219.0362	35,839	21,303	15,622	50,000	7,130	35,000	(15,000)	-30.00%
Inmate Housing	5219.0366	357,970	435,281	440,165	400,000	372,000	-	(400,000)	-100.00%
Operating Lease	5219.0367	-	-	538	-	-	9,924	9,924	n/a
Software	5219.0466	1,273	1,614	151	-	-	-	-	n/a
Computer Hardware	5219.0468	358	9,262	1,884	-	-	-	-	n/a
Expendable Equipment	5219.0476	79	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 873,542**	**$ 1,109,922**	**$ 1,089,505**	**$ 1,138,175**	**$ 1,044,400**	**$ 1,211,979**	**$ 73,803**	**6.48%**
Debt Service - Principal	5219.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5219.0478	-	-	1,639,024	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ 1,639,024**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Jail Total		**$2,830,720**	**$ 3,271,240**	**$ 5,034,129**	**$ 4,795,921**	**$ 3,425,304**	**$ 4,573,008**	**$ (222,913)**	**-4.65%**

Maintenance Contracts: TBD $65,000 est,
Operating lease includes copiers $9,924

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 63 NAME: SCHOOL RESOURCE OFFICERS

	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
OBJECT OF EXPENDITURE	**5263**								
Salaries - Regular	5263.0102	$ 14,038	$ 38,212	$ 112,864	$ 145,473	$ 145,473	$ 103,330	$ (42,143)	-28.97%
Salaries - Part Time	5263.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5263.0105	229	3,132	1,062	-	-	-	-	n/a
Salaries Total		**$ 14,267**	**$ 41,344**	**$ 113,926**	**$ 145,473**	**$ 145,473**	**$ 103,330**	**$ (42,143)**	**-28.97%**
Unemployment Insurance	5263.0108	$ 12	$ 73	$ 108	$ 309	$ 309	$ 150	$ (159)	-51.37%
Medicare	5263.0109	191	497	1,590	1,074	1,074	1,498	424	39.50%
FICA	5263.0110	816	2,553	6,800	9,019	9,019	6,406	(2,613)	-28.97%
Retirement	5263.0111	-	-	353	4,007	4,007	-	(4,007)	-100.00%
Health Insurance	5263.0112	(1,040)	(1,138)	20,212	26,883	26,883	27,390	507	1.89%
Workers' Compensation Insurance	5263.0113	-	722	786	796	796	836	40	5.00%
Benefits Total		**$ (21)**	**$ 2,707**	**$ 29,849**	**$ 42,088**	**$ 42,088**	**$ 36,281**	**$ (5,807)**	**-13.80%**
Personal Services Total		**$ 14,246**	**$ 44,051**	**$ 143,775**	**$ 187,561**	**$ 187,561**	**$ 139,610**	**$ (47,951)**	**-25.57%**
OBJECT OF EXPENDITURE									
General Operating Supplies	5263.0225	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Hardware and Operating Supplies	5263.0241	-	-	-	-	-	-	-	n/a
Travel Expenditures	5263.0307		-	-	-	-	-	-	n/a
Conferences & Training	5263.0309	-	-	-	-	-	-	-	n/a
Uniforms	5263.0337	-	-	-	-	-	-	-	n/a
Repairs - Automobiles	5263.0361	-	-	-	-	-	-	-	n/a
Software	5263.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5263.0468	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	n/a
									n/a
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	n/a
School Resoucre Officer Total		**$ 14,246**	**$ 44,051**	**$ 143,775**	**$ 187,561**	**$ 187,561**	**$ 139,610**	**$ (47,951)**	**-25.57%**

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.
2008 Operating supplies will be taken from the Sheriff's department budget.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT:20 NAME: CORONER

OBJECT OF EXPENDITURE	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Elected Officials	5220.0101	$ 8,625	$ 10,213	$ 16,913	$ 12,000	$ 12,000	$ 11,169	$ (831)	-6.93%
Salaries - Regular	5220.0102	-	2	-	-	-	-	-	n/a
Salaries - Part Time	5220.0103	7,268	8,925	5,112	8,605	8,605	8,011	(594)	-6.90%
Salaries - Overtime	5220.0105	-	-	-				-	n/a
Salaries Total		**$ 15,893**	**$ 19,140**	**$ 22,025**	**$ 20,605**	**$ 20,605**	**$ 19,180**	**$ (1,425)**	**-6.92%**
Unemployment Insurance	5220.0108	127	133	69	78	78	47	$ (31)	-39.64%
Medicare	5220.0109	230	277	274	299	299	278	(21)	-6.92%
FICA	5220.0110	984	1,185	1,172	1,278	1,278	1,189	(88)	-6.92%
Retirement	5220.0111	995	1,093	1,093	1,286	1,286	1,093	(192)	-14.95%
Health Insurance	5220.0112	5,245	5,764	8,740	10,830	10,830	10,728	(102)	-0.94%
Workers' Compensation Insurance	5220.0113	279	300	327	331	331	347	17	5.00%
Benefits Total		**$ 7,860**	**$ 8,752**	**$ 11,675**	**$ 14,101**	**$ 14,101**	**$ 13,683**	**$ (417)**	**-2.96%**
Personal Services Total		**$ 23,753**	**$ 27,892**	**$ 33,700**	**$ 34,706**	**$ 34,706**	**$ 32,863**	**$ (1,843)**	**-5.31%**
Postage	5220.0224	$ -	$ 8	$ -	$ 50	$ -	$ 45	$ (5)	-10.00%
General Operating Supplies[1]	5220.0225	1,867	1,395	324	2,500	2,355	2,250	(250)	-10.00%
Advertisements	5220.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5220.0243	388	485	1,183	400	365	400	-	0.00%
Tires & Batteries	5220.0248	-	-	-	500	-	400	(100)	-20.00%
Travel Expenditures	5220.0307	1,399	1,887	1,068	1,200	411	1,100	(100)	-8.33%
Legal	5220.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5220.0309	1,725	1,938	1,419	2,000	1,557	1,600	(400)	-20.00%
Witness Fees	5220.0312	-	-	-	250	-	225	(25)	-10.00%
Accounting	5220.0314	-	-	-	-	-	-	-	n/a
Auditing	5220.0315	-	-	-	-	-	-	-	n/a
Dues	5220.0318	225	225	225	225	225	225	-	0.00%
Other Professional Fees[1]	5220.0320	7,655	8,917	13,095	10,000	6,450	10,000	-	0.00%
Communications	5220.0326	2,280	2,791	1,555	3,200	1,118	1,125	(2,075)	-64.84%
Maintenance Contracts	5220.0328	-	-	-	-	-	-	-	n/a
Property & Liability Insurance	5220.0330	151	145	139	124	125	131	7	5.93%
Uniforms	5220.0337	-	80	72	-	-	-	-	n/a
Miscellaneous	5220.0352	-	-	-	-	-	-	-	n/a
Repairs - Autos	5220.0361	130	954	94	500	-	500	-	0.00%
Operating Leases	5220.0367	-	-	-	-	-	-	-	n/a
Software	5220.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5220.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5220.0476	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 15,820**	**$ 18,825**	**$ 19,174**	**$ 20,949**	**$ 12,606**	**$ 18,001**	**$ (2,948)**	**-14.07%**
Debt Service - Principal	5220.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5220.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Coroner Total		**$ 39,573**	**$ 46,717**	**$ 52,873**	**$ 55,654**	**$ 47,312**	**$ 50,864**	**$ (4,790)**	**-8.61%**

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT:25 NAME: CORRECTIONAL INSTITUTE

OBJECT OF EXPENDITURE	NUMBER 5225	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular	5225.0102	$ 1,013,926	$ 1,067,652	$ 954,726	$ 971,851	$ 971,851	$ 989,901	$ 18,050	1.86%
Salaries - Part Time	5225.0103	10,300	19,407	65,841	23,388	95,616	23,388	-	0.00%
Inmate Salries	5225.0104	392	392	-	-	-	-	-	n/a
Salaries - Overtime	5225.0105	61,094	65,629	72,153	70,963	55,198	88,703	17,740	25.00%
Salaries Total		**$ 1,085,712**	**$ 1,153,080**	**$ 1,092,720**	**$ 1,066,203**	**$ 1,122,665**	**$ 1,101,993**	**$ 35,790**	**3.36%**
Unemployment Insurance	5225.0108	$ 5,379	$ 2,725	$ 1,578	$ 2,321	$ 2,321	$ 1,605	$ (716)	-30.84%
Medicare	5225.0109	14,484	15,791	14,956	15,460	15,460	15,979	519	3.36%
FICA	5225.0110	61,931	67,519	63,950	66,105	66,105	68,324	2,219	3.36%
Retirement	5225.0111	38,687	47,044	12,625	51,969	55,572	5,293	(46,675)	-89.81%
Health Insurance	5225.0112	240,681	237,121	241,539	244,510	286,758	242,492	(2,018)	-0.83%
Workers' Compensation Insurance	5225.0113	31,915	34,330	35,379	35,815	35,815	37,605	1,791	5.00%
Benefits Total		**$ 393,077**	**$ 404,530**	**$ 370,027**	**$ 416,178**	**$ 462,030**	**$ 371,298**	**$ (44,880)**	**-10.78%**
Personal Services Total		**$ 1,478,789**	**$ 1,557,610**	**$ 1,462,747**	**$ 1,482,381**	**$ 1,584,695**	**$ 1,473,291**	**$ (9,090)**	**-0.61%**
Books & Periodicals	5225.0219	$ 1,939	$ 1,562	$ 2,614	$ 500	$ 144	$ 450	$ (50)	-10.00%
Greenhouse Services	5225.0220	5,234	2,993	-	-	-	-	-	n/a
Farm Services	5225.0223	-	-	-	-	-	-	-	n/a
Postage	5225.0224	2,495	1,043	2,863	2,500	3,740	2,700	200	8.00%
General Operating Supplies	5225.0225	136,839	112,751	73,637	105,000	73,257	100,000	(5,000)	-4.76%
Advertisements	5225.0226	113	261	-	-	-	-	-	n/a
Specialty Supplies	5225.0227	-	-	-	-	-	-	-	n/a
Bedding	5225.0235	-	-	-	-	-	-	-	n/a
Clothing	5225.0236	-	-	9,870	10,000	9,605	11,300	1,300	13.00%
Discharge of Prisoners	5225.0237	(86)	(1,482)	702	-	-	-	-	n/a
Supplies- Food & Kitchen	5225.0242	432,567	352,865	361,009	321,500	289,350	363,295	41,795	13.00%
Fuel & Lubricants	5225.0243	15,694	15,856	18,059	15,527	10,120	14,000	(1,527)	-9.83%
Janitorial Supply, Linen	5225.0244	-	-	-	-	-	-	-	n/a
Medical Supplies & Treatment	5225.0245	41,874	6,828	393	45,000	40,500	50,850	5,850	13.00%
Tires & Batteries	5225.0248	2,343	609	2,503	250	307	225	(25)	-10.00%
Small Tools & Equipment	5225.0249	-	-	-	-	-	-	-	n/a
Relocation Expenditures	5225.0306	5,000	-	-	-	-	-	-	n/a
Travel Expenditures	5225.0307	8,383	3,169	2,223	3,000	980	3,000	-	0.00%
Legal	5225.0308	421	2,281	848	-	-	-	-	n/a
Conferences & Training	5225.0309	2,713	2,708	2,754	3,000	1,804	2,700	(300)	-10.00%
Fire Department	5225.0310	-	-	-	-	-	-	-	n/a
Accounting	5225.0314	-	-	-	-	-	-	-	n/a
Auditing	5225.0315	2,380	814	-	-	-	-	-	n/a
Purchased/Contracted Services	5225.0317	92,290	107,969	127,517	100,000	1,254	144,094	44,094	44.09%
Dues	5225.0318	30	-	50	100	100	90	(10)	-10.00%
Other Professional Fees	5225.0320	5,722	2,230	712	-	716	-	-	n/a
Damages & Indemnities	5225.0321	3,892	-	-	-	-	-	-	n/a
Communications	5225.0326	10,959	13,001	7,064	6,700	9,024	6,700	-	0.00%
Maintenance Contracts[1]	5225.0328	4,611	1,006	4,338	1,500	6,596	2,000	500	33.33%
Property & Liability Insurance	5225.0330	50,648	48,446	48,518	40,927	35,389	8,400	(32,527)	-79.48%
Electricity	5225.0332	60,994	68,285	68,833	74,000	73,288	74,000	-	0.00%
Natural Gas	5225.0333	36,144	36,799	36,023	37,000	34,938	37,000	-	0.00%
Water & Sewerage	5225.0334	39,986	41,149	45,645	42,000	99,735	85,000	43,000	102.38%
Uniforms	5225.0337	15,501	10,352	6,736	15,000	13,500	15,000	-	0.00%
Rent	5225.0338	-	-	-	-	-	33,401	33,401	n/a
Veterinary Fees	5225.0350	-	-	-	-	-	-	-	n/a
Court Cost - Transcripts	5225.0351	-	-	-				-	n/a
Miscellaneous	5225.0352	1,453	2,184	5,063	-	2,075	-	-	n/a
Repairs - Equipment	5225.0360	15,113	18,656	5,805	14,000	6,348	7,000	(7,000)	-50.00%
Repairs - Vehicles	5225.0361	3,895	5,179	4,191	8,000	3,540	5,000	(3,000)	-37.50%
Repairs - Buildings & Grounds	5225.0362	49,565	36,502	15	37,000	-	-	(37,000)	-100.00%
Operating Leases[2]	5225.0367	5,716	7,053	6,124	6,353	5,750	5,750	(603)	-9.49%
Warden's House Improvements	5225.0400	3,150	-	-	-	-	-	-	n/a
Software	5225.0466	-	495	103	-	-	-	-	n/a
Computer Hardware & Peripherals	5225.0468	2,890	1,186	-	-	-	-	-	n/a
Non-structural Improvements	5225.0474	-	-	-	-	-	-	-	n/a
Expendable Equipment[3]	5225.0476	7,556	-	10,062	25,000	8,615	12,500	(12,500)	-50.00%
Greenhouse Project	5225.0500	-	-	-	-	-	-	-	
J.C.C.I. - Roof Replacement	5225.0501	-	-	-	-	-	-	-	n/a
J.C.C.I. Security Camera System	5225.0502	600	-	4,200	-	-	-	-	n/a
Operating Expenditures Total		**$ 1,068,624**	**$ 902,750**	**$ 858,476**	**$ 913,857**	**$ 730,675**	**$ 984,455**	**$ 70,598**	**7.73%**
Debt Service - Principal	5225.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**n/a**
Debt Service - Interest	5225.0478	-	-	-	-	-	-	-	**n/a**
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Assets Buildings	5225.0470	-	5,478	12,785	-	-	-	**-**	**n/a**
Capital Assets Other	5225.0473	-	65,888	14,406	-	7,718	-	**-**	**n/a**
Capital Outlay		**$ -**	**$ 71,366**	**$ 27,191**	**$ -**	**$ 7,718**	**$ -**	**$ -**	**n/a**
Correctional Institute Total		**$ 2,547,413**	**$ 2,531,726**	**$ 2,348,414**	**$ 2,396,238**	**$ 2,323,088**	**$ 2,457,746**	**$ 61,508**	**2.57%**

(1) - #0328 - Costs reduced due to IW Davis move, American Pest Control, $500/quarter
(2) - #0367 - Copier at $479.10 per month
(3) - #476 - Contingency for kitchen equipment replacement

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 26 NAME: J.C.C.I. FIRE BRIGADE

OBJECT OF EXPENDITURE	NUMBER 5226	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular	5226.0102	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Salaries - Part Time	5226.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5226.0105	-	-	-	-	-	-	-	n/a
Salaries Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	n/a
Unemployment Insurance	5226.0108	-	-	-	-	-	-	$ -	n/a
Medicare	5226.0109	-	-	-	-	-	-	-	n/a
FICA	5226.0110	-	-	-	-	-	-	-	n/a
Retirement	5226.0111	-	-	-	-	-	-	-	n/a
Health Insurance	5226.0112	-	-	-	-	-	-	-	n/a
Workers' Compensation Insurance	5226.0113	-	-	-	-	-	-	-	n/a
Benefits Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	n/a
									n/a
Personal Services Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	n/a
General Operating Supplies	5226.0225	$ 4,471	$ 3,725	$ 6,734	$ 14,500	$ 13,548	$ 14,500	$ -	0.00%
Maintenance Contracts	5526.0328	-	869	-	-	-	-		
Rent	5226.0338	-	500	-	-	-	-	-	n/a
Software	5226.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5226.0468	-	-	-	-	-	-	-	n/a
Capital Assets - Vehicles	5526.0471	9,000	9,400	4,545	-	-	-	-	n/a
Expendable Equipment	5226.0476	7,720	3,756	-	7,250	5,750	7,250	-	0.00%
Operating Expenditures Total		**$ 21,191**	**$ 18,250**	**$ 11,279**	**$ 21,750**	**$ 19,298**	**$ 21,750**	**$ -**	0.00%
Debt Service - Principal	5226.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5226.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	n/a
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	n/a
Fire Brigade Total		**$ 21,191**	**$ 18,250**	**$ 11,279**	**$ 21,750**	**$ 19,298**	**$ 21,750**	**$ -**	0.00%

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 66 NAME: FIREMEN'S ASSOCIATION

OBJECT OF EXPENDITURE	NUMBER 5266	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Unemployment Insurance	5266.0108	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Lt Life/Disability Insurance	5266.0112	12,793	12,896	12,888	14,218	14,060	15,501	1,283	9.02%
Workers' Compensation Insurance	5266.0113	23,635	1,849	18,654	11,025	29,644	31,126	20,101	182.32%
Benefits Total		**$ 36,428**	**$ 14,745**	**$ 31,543**	**$ 25,243**	**$ 43,704**	**$ 46,627**	**$ 21,384**	**84.71%**
									n/a
Postage	5266.0224	$ 24	$ -	$ -	$ 100	$ -	$ 50	$ (50.00)	n/a
General Operating Supplies	5266.0225	-	-	285	100	-	100	-	0.00%
Fuel & Lubricants	5266.0243	-	-	-	-	-	-	-	n/a
Conferences & Training	5266.0309	-	-	-	400	-	100	(300)	n/a
Other Professional Fees	5266.0320	-	-	-	-	-	-	-	n/a
Maintenance Contracts[1]	5266.0328	-	75	-	200	-	-	(200)	n/a
Repairs - Autos	5266.0361	75	-	-	-	-	-	-	n/a
Repairs - Buildings & Grounds	5266.0362	-	-					-	n/a
Operating Expenditures Total		**$ 99**	**$ 75**	**$ 285**	**$ 800**	**$ -**	**$ 250**	**$ (550)**	**-68.75%**
									n/a
East Jackson FD Transfers	5267.0340	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Interest	5266.0478	-	-	198,666	-	-	-	-	n/a
East Jackson FD Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
									n/a
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
									n/a
Firemen's Association Total		**$ 36,527**	**$ 14,820**	**$ 230,494**	**$ 26,043**	**$ 43,704**	**$ 46,877**	**$ 20,834**	**80.00%**

(1) #0328 - Annual hydrostatic testing of air tanks.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 69 NAME: ANIMAL CONTROL

OBJECT OF EXPENDITURE	NUMBER 5269	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular	5269.0102	$ 58,915	$ 61,640	$ 53,804	$ 63,211	$ 63,211	$ 59,580	$ (3,632)	-5.75%
Salaries - Part Time	5269.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime[1]	5269.0105	4,735	5,541	3,939	3,024	3,024	3,024	-	0.00%
Salaries Total		**$ 63,650**	**$ 67,181**	**$ 57,743**	**$ 66,235**	**$ 66,235**	**$ 62,604**	**$ (3,632)**	**-5.48%**
Unemployment Insurance	5269.0108	$ 436	$ 195	$ 92	$ 155	$ 155	$ 100	$ (54)	-35.16%
Medicare	5269.0109	886	1,093	822	960	960	908	(53)	-5.48%
FICA	5269.0110	3,786	4,675	3,513	4,107	4,107	3,881	(225)	-5.48%
Retirement	5269.0111	1,136	1,797	2,207	2,932	2,932	-	(2,932)	-100.00%
Health Insurance	5269.0112	16,570	8,852	8,143	10,586	10,586	10,707	121	1.14%
Workers' Compensation Insurance	5269.0113	413	444	457	463	463	486	23	5.00%
Benefits Total		**$ 23,227**	**$ 17,056**	**$ 15,234**	**$ 19,203**	**$ 19,203**	**$ 16,082**	**$ (3,121)**	**-16.25%**
Personal Services Total		**$ 86,877**	**$ 84,237**	**$ 72,977**	**$ 85,438**	**$ 85,438**	**$ 78,686**	**$ (6,752)**	**-7.90%**
Books & Periodicals	5269.0219	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Postage	5269.0224	-	-	-	-	-	-	-	n/a
General Operating Supplies	5269.0225	2,584	3,071	2,283	3,000	1,769	2,700	(300)	-10.00%
Advertisements	5269.0226	-	-	217	-	-	-	-	n/a
Fuel & Lubricants	5269.0243	6,218	8,357	8,964	11,000	4,939	8,000	(3,000)	-27.27%
Tires & Batteries	5269.0248	1,155	309	834	700	-	700	-	0.00%
Small Tools and Equipment	5269.0249	1,484	3,429	1,738	1,000	853	1,200	200	20.00%
Travel Expenditures	5269.0307	975	2,433	2,288	1,000	1,638	3,400	2,400	240.00%
Legal	5269.0308	2,141	8,199	34,690	-	-	-	-	n/a
Conferences & Training	5269.0309	1,922	2,305	1,378	2,000	2,486	2,000	-	0.00%
Accounting	5269.0314	-	-	-	-	-	-	-	n/a
Auditing	5269.0315	-	-	-	-	-	-	-	n/a
Dues	5269.0318	125	125	-	125	125	125	-	0.00%
Other Professional Fees	5269.0320	166	241	125	150	100	150	-	0.00%
Communications	5269.0326	840	687	718	1,000	809	810	(190)	-19.00%
Maintenance Contracts	5269.0328	-	-	791	-	1,178	1,178	1,178	n/a
Property & Liability Insurance	5269.0330	-	-	-	-	-	-	-	n/a
Uniforms	5269.0337	1,406	2,093	1,772	1,400	765	1,400	-	0.00%
Animal Shelter Services	5269.0341	-	-	-	-	-	1,500	1,500	n/a
Miscellaneous	5269.0352	-	-	-	-	-	-	-	n/a
Repairs - Autos	5269.0361	1,188	1,516	244	1,500	432	1,000	(500)	-33.33%
Operating Leases	5269.0367	-	-	1,832	2,800	2,748	2,748	(52)	-1.86%
Software	5269.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5269.0468	4,714	-	-	-	-	-	-	n/a
Construction in Progress	5269.0469	-	1,386	-	-	-	-	-	n/a
Capital Assets- Autos	5269.0471	-	-	-	-	-	-	-	n/a
Expendable Equipment	5269.0476	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 24,918**	**$ 34,151**	**$ 57,874**	**$ 25,675**	**$ 17,842**	**$ 26,911**	**$ 1,236**	**4.81%**
Debt Service - Principal	5269.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5269.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ 16,434**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Animal Control Total		**$ 128,229**	**$ 118,388**	**$ 130,851**	**$ 111,113**	**$ 103,280**	**$ 105,597**	**$ (5,516)**	**-4.96%**

(1) #0105 - Animal Control Officers clean temporary housing pens on the weekends.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 70 NAME: ANIMAL SHELTER SERVICES

OBJECT OF EXPENDITURE	NUMBER 5270	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Supplies	5270.0225	$ 6,764	$ 11,239	$ 9,090	$ 9,000	$ 2,220	$ 8,100	$ (900)	-10.00%
Animal Shelter Services	5270.0341	61,472	70,510	44,885	75,000	43,143	47,600	(27,400)	-36.53%
Expendable Equipment	5270.0476	400	-	-	-	-	-	-	n/a
Animal Control Housing Unit	5270.0500	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 68,636**	**$ 81,749**	**$ 53,975**	**$ 84,000**	**$ 45,363**	**$ 55,700**	**$ (28,300)**	**-33.69%**
Debt Service - Principal	5270.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5270.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Shelter Services Total		**$ 68,636**	**$ 81,749**	**$ 53,975**	**$ 84,000**	**$ 45,363**	**$ 55,700**	**$ (28,300)**	**-33.69%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 15 NAME: CLERK OF SUPERIOR COURT

OBJECT OF EXPENDITURE	NUMBER 5315	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Elected Officials	5315.0101	$ 66,343	$ 77,448	$ 78,813	$ 83,250	$ 83,250	$ 77,486	$ (5,763)	-6.92%
Salaries - Regular	5315.0102	234,154	280,743	347,010	347,818	347,818	331,764	(16,053)	-4.62%
Salaries - Part Time	5315.0103	28,364	30,199	47,556	44,091	44,091	44,091	-	0.00%
Salaries - Overtime	5315.0105	555	1,044	4,217	12,365	12,365	12,365	-	0.00%
Salaries Total		**$ 329,416**	**$ 389,434**	**$ 477,596**	**$ 487,523**	**$ 487,523**	**$ 465,707**	**$ (21,816)**	**-4.47%**
Unemployment Insurance	5315.0108	$ 2,081	$ 1,033	$ 632	$ 1,083	$ 1,083	$ 752	$ (331)	-30.53%
Medicare	5315.0109	4,463	5,203	6,459	7,069	7,069	6,753	(316)	-4.47%
FICA	5315.0110	19,085	22,248	27,618	30,226	30,226	28,874	(1,353)	-4.47%
Retirement	5315.0111	14,599	29,814	16,878	29,365	29,365	11,005	(18,360)	-62.52%
Health Insurance	5315.0112	81,035	93,752	109,608	103,968	119,346	91,364	(12,604)	-12.12%
Workers' Compensation Insurance	5315.0113	1,564	1,682	1,734	1,756	1,756	1,843	88	5.00%
Medicare Supplement	5315.0114	-	-	-	-	-	-	-	n/a
Benefits Total		**$ 122,827**	**$ 153,732**	**$ 162,929**	**$ 173,467**	**$ 188,845**	**$ 140,591**	**$ (32,876)**	**-18.95%**
Personal Services Total		**$ 452,243**	**$ 543,166**	**$ 640,525**	**$ 660,990**	**$ 676,367**	**$ 606,298**	**$ (54,692)**	**-8.27%**
Postage	5315.0224	$ 16,000	$ 12,233	$ 18,257	$ 17,000	$ 12,804	$ 17,765	$ 765	4.50%
General Operating Supplies	5315.0225	16,336	21,390	22,370	24,000	12,336	19,400	(4,600)	-19.17%
Advertisements	5315.0226	207	-	-	-	-	-	-	n/a
Specialty Supplies	5315.0227	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5315.0243	-	83	380	500	150	400	(100)	-20.00%
Tires & Batteries	5315.0248	-	4	-	500	-	400	(100)	-20.00%
Travel Expenditures	5315.0307	542	770	980	1,500	1,150	1,200	(300)	-20.00%
Legal	5315.0308	1,982	2,469	2,506	-	-	1,000	1,000	n/a
Conferences & Training	5315.0309	1,634	1,716	1,150	2,000	1,635	1,635	(365)	-18.25%
Accounting	5315.0314	6,739	125	11,728	-	-	-	-	n/a
Auditing	5315.0315	-	1,921	-	-	-	-	-	n/a
Dues	5315.0318	850	150	500	500	500	450	(50)	-10.00%
Other Professional Fees	5315.0320	487	585	-	-	-	-	-	n/a
Damages, Rewards,& Indemnities	5315.0321	-	-	-	-	-	-	-	n/a
Communications	5315.0326	-	-	-	-	-	-	-	n/a
Maintenance Contracts[1]	5315.0328	4,963	6,434	7,351	6,440	6,440	6,440	-	0.00%
Property & Liability Insurance	5315.0330	-	-	-	-	-	-	-	n/a
Uniforms	5315.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5315.0352	1,350	-	-	-	-	-	-	n/a
Repairs - Autos	5315.0361	-	133	-	500	300	500	-	0.00%
Repairs - Others	5315.0363	-	-	-	-	-	-	-	n/a
Operating Leases[2]	5315.0367	15,142	18,698	22,557	17,895	19,467	19,467	1,572	8.78%
Capitialized Computer Hardware	5315.0464	-	5,578	-	-	-	-	-	n/a
Software	5315.0466	177	-	631	-	-	-	-	n/a
Computer Hardware & Peripherals	5315.0468	6,544	-	631	-	-	-	-	n/a
Expendable Eqiupment	5315.0476	1,682	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 74,635**	**$ 72,289**	**$ 89,041**	**$ 70,835**	**$ 54,782**	**$ 68,657**	**$ (2,178)**	**-3.07%**
Debt Service - Principal	5315.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5315.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Asset Other	5315.0473	-	10,795	-	-	-	-		
Capital Outlay		**$ -**	**$ 10,795**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Clerk of Superior Court Total		**$ 526,878**	**$ 626,250**	**$ 729,566**	**$ 731,825**	**$ 731,149**	**$ 674,955**	**$ (56,870)**	**-7.77%**

(1) #0328 - Maintenance - ICON software - Clerk of Court case management arrangement $3,960; $625.00 - Duplicating Products, Milner Inc.
(2) #0367 - Mail machine at $407.24, copier at $468.00, copier at $290.00, copier at $457.00 per month

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 16 NAME: STATE COURT

OBJECT OF EXPENDITURE	NUMBER 5316	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Elected Officials	5316.0101	$ 62,324	$ 64,994	$ 66,808	$ 67,197	$ 67,197	$ 62,552	$ (4,645)	-6.91%
Salaries - Regular	5316.0102	16,665	26,846	31,124	31,117	31,117	29,681	(1,436)	-4.62%
Salaries - Part Time	5316.0103	3,872	-	-	-	-	-	-	n/a
Salaries-Bailiff's Salary	5316.0104	14,065	-	-				-	n/a
Salaries - Overtime	5316.0105	8	1,030	1,108	-	-	-	-	n/a
Bailiffs	5316.0106	-	12,372	17,052	18,000	13,710	18,000	-	0.00%
Salaries Total		**$ 96,934**	**$ 105,242**	**$ 116,092**	**$ 116,314**	**$ 112,024**	**$ 110,233**	**$ (6,081)**	**-5.23%**
Unemployment Insurance	5316.0108	$ 654	$ 274	$ 133	$ 155	$ 155	$ 100	$ (54)	-35.16%
Medicare	5316.0109	1,355	1,646	1,668	1,687	1,687	1,598	(88)	-5.23%
FICA	5316.0110	5,794	7,040	7,131	7,211	7,211	6,834	(377)	-5.23%
Retirement	5316.0111	5,325	7,494	9,302	10,846	10,846	-	(10,846)	-100.00%
Health Insurance	5316.0112	11,335	5,517	6,294	5,774	7,635	5,520	(253)	-4.39%
Workers' Compensation Insurance	5316.0113	460	495	510	517	517	542	26	5.00%
Benefits Total		**$ 24,923**	**$ 22,466**	**$ 25,038**	**$ 26,189**	**$ 28,050**	**$ 14,596**	**$ (11,593)**	**-44.27%**
Personal Services Total		**$ 121,857**	**$ 127,708**	**$ 141,130**	**$ 142,503**	**$ 140,074**	**$ 124,828**	**$ (17,674)**	**-12.40%**
Books & Periodicals	5316.0219	$ 345	$ 53	$ -	$ 400	$ -	$ 360	$ (40)	-10.00%
Postage	5316.0224	566	1,664	278	1,200	450	500	(700)	-58.33%
General Operating Supplies	5316.0225	1,732	1,667	1,712	2,200	1,340	2,000	(200)	-9.09%
Advertisements	5316.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5316.0243	-	-	-	-	-	-	-	n/a
Tires & Batteries	5316.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5316.0307	-	-	(407)	300	-	300	-	0.00%
Legal	5316.0308	4,979	4,437	3,266	5,000	-	4,000	(1,000)	-20.00%
Conferences & Training	5316.0309	-	-	-	400	360	360	(40)	-10.00%
Jury Fees[1]	5316.0311	19,029	14,102	21,781	25,000	19,650	23,000	(2,000)	-8.00%
Witness Fees	5316.0312	125	25	405	500	-	500	-	0.00%
Court Reporters Fees[1]	5316.0313	23,801	24,738	43,829	41,200	47,475	45,000	3,800	9.22%
Accounting	5316.0314	-	-	-	-	-	-	-	n/a
Auditing	5316.0315	-	-	-	-	-	-	-	n/a
Dues	5316.0318	100	375	361	400	400	400	-	0.00%
Other Professional Fees[3]	5316.0320	1,790	14,503	1,909	2,000	2,750	2,000	-	0.00%
Communications	5316.0326	-	-	-	-	-	-	-	n/a
Maintenance Contracts	5316.0328	-	245	6	-	-	-	-	n/a
Property & Liability Insurance	5316.0330	-	-	-	-	-	-	-	n/a
Electricity	5316.0332	-	-	-	-	-	-	-	n/a
Natural Gas	5316.0333	-	-	-	-	-	-	-	n/a
Water & Sewerage	5316.0334	-	-	-	-	-	-	-	n/a
Uniforms	5316.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5316.0352	-	-	-	-	-	-	-	n/a
Repairs Building & Ground	5316.0362	-	-	-	-	-	-	-	n/a
Operating Leases[2]	5316.0367	3,383	2,988	3,200	3,088	2,988	2,988	(100)	-3.24%
Software	5316.0466	108	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5316.0468	2,237	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 58,195**	**$ 64,797**	**$ 76,337**	**$ 81,688**	**$ 75,413**	**$ 81,408**	**$ (280)**	**-0.34%**
Debt Service - Principal	5316.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5316.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
State Court Total		**$ 180,052**	**$ 192,505**	**$ 217,467**	**$ 224,191**	**$ 215,487**	**$ 206,236**	**$ (17,954)**	**-8.01%**

(1) - #0311 & #0313 - Increase is due to growth in the number of cases and the number of sessions of court required.
(2) - #0367 - Copier at $249.00 per month.
(3) - #0320 Spanish Interpreter

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 17 NAME: PROBATE COURT

OBJECT OF EXPENDITURE	NUMBER 5317	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Elected Officials	5317.0101	$ 63,956	$ 79,820	$ 81,227	$ 85,799	$ 85,799	$ 79,357	$ (6,442)	-7.51%
Salaries - Regular	5317.0102	53,335	49,623	67,683	57,803	57,803	55,135	(2,668)	-4.62%
Salaries - Part Time	5317.0103	13	10,701	13,586	19,842	19,842	19,842	-	0.00%
Salaries - Overtime	5317.0105	145	88	161	-	-	-	-	n/a
Vital Records Collection Comp.	5317.0107	7,500	7,500	7,500	7,500	7,500	7,500	-	0.00%
Salaries Total		**$ 124,949**	**$ 147,732**	**$ 170,157**	**$ 170,944**	**$ 170,944**	**$ 161,834**	**$ (9,110)**	**-5.33%**
Unemployment Insurance	5317.0108	$ 398	$ 236	$ 161	$ 335	$ 335	$ 179	$ (156)	-46.60%
Medicare	5317.0109	1,592	2,014	2,262	2,370	2,370	2,238	(132)	-5.57%
FICA	5317.0110	6,806	8,611	9,672	10,134	10,134	9,569	(565)	-5.57%
Retirement	5317.0111	8,759	12,300	14,232	13,258	13,258	-	(13,258)	-100.00%
Health Insurance	5317.0112	26,614	23,005	23,706	21,529	28,182	21,502	(26)	-0.12%
Workers' Compensation Insurance	5317.0113	287	309	318	322	322	338	16	5.00%
Medicare Supplement	5317.0114	-	-	-	-	-	-	-	n/a
Benefits Total		**$ 44,456**	**$ 46,475**	**$ 50,351**	**$ 47,948**	**$ 54,601**	**$ 33,827**	**$ (14,121)**	**-29.45%**
Personal Services Total		**$ 169,405**	**$ 194,207**	**$ 220,508**	**$ 218,892**	**$ 225,545**	**$ 195,661**	**$ (23,231)**	**-10.61%**
Books & Periodicals	5317.0219	$ 2,322	$ 642	$ 2,354	$ -	$ -	$ -	$ -	n/a
Postage	5317.0224	611	1,371	1,793	1,300	2,358	1,500	200	15.38%
General Operating Supplies	5317.0225	4,422	4,109	4,223	6,500	4,221	5,000	(1,500)	-23.08%
Advertisements	5317.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5317.0243	552	421	1,228	-	-	-	-	n/a
Tires & Batteries	5317.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5317.0307	874	633	589	1,200	393	1,200	-	0.00%
Legal	5317.0308	1,432	-	-	-	-	-	-	n/a
Conferences & Training	5317.0309	1,505	2,138	1,999	1,500	2,000	2,000	500	33.33%
Accounting	5317.0314	-	-	-	-	-	-	-	n/a
Auditing	5317.0315	-	-	-	-	-	-	-	n/a
Dues	5317.0318	270	270	230	270	270	300	30	11.11%
Election Expenditures	5317.0319	-	-	-	-	-	-	-	n/a
Other Professional Fees	5317.0320	106	47	1,966	500	2,205	200	(300)	-60.00%
Communications	5317.0326	-	-	-	-	-	-	-	n/a
Maintenance Contracts	5317.0328	3,000	3,447	1,780	-	-	-	-	n/a
Property & Liability Insurance	5317.0330	-	-	-	-	-	-	-	n/a
Uniforms	5317.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5317.0352	-	-	-	-	-	-	-	n/a
Repairs - Autos	5317.0361	-	-	-	-	-	-	-	n/a
Operating Leases[2]	5317.0367	3,082	3,315	6,526	2,988	10,860	10,860	7,872	263.45%
Software[3]	5317.0466	170	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals[3]	5317.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5317.0476	-	-	-	3,000	930	-	(3,000)	-100.00%
Operating Expenditures Total		**$ 18,346**	**$ 16,393**	**$ 22,689**	**$ 17,258**	**$ 23,237**	**$ 21,060**	**$ 3,802**	**22.03%**
Debt Service - Principal[3]	5317.0477	$ 3,670	$ 4,146	$ 3,058	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5317.0478	1,130	655	142	-	-	-	-	n/a
Debt Service Total		**$ 4,800**	**$ 4,801**	**$ 3,200**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Probate Court Total		**$ 192,551**	**$ 215,401**	**$ 246,396**	**$ 236,150**	**$ 248,782**	**$ 216,721**	**$ (19,429)**	**-8.23%**

(1) #0476 - No eqipment for FY2010

(2) #0367 - Copier at $255 per month, CJT, $650 per month

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 18 NAME: ELECTIONS

OBJECT OF EXPENDITURE	NUMBER 5318	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Part Time	5318.0103	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Salaries - Poll Workers	5318.0106	36,825	16,810	65,610	-	-	70,000	70,000	n/a
Salaries Total		**$ 36,825**	**$ 16,810**	**$ 65,610**	**$ -**	**$ -**	**$ 70,000**	**$ 70,000**	**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		**$ 36,825**	**$ 16,810**	**$ 65,610**	**$ -**	**$ -**	**$ 70,000**	**$ 70,000**	**n/a**
		$ -	$ 7,830	$ -	$ -	$ -	$ -		
Fuel & Lubricants	5318.0243	-	-	-	-	-	-	$ -	n/a
Travel Expenditures	5318.0307	2,622	2,256	2,522	650	650	2,600	1,950	300.00%
Legal	5318.0308	-	-	-	-	-	-	-	n/a
Election Expenditures - Supplies	5318.0311	11,996	13,694	15,387	-	-	-	-	n/a
Election Expenditures - Advertisement	5318.0312	110	-	-	-	-	-	-	n/a
Election Expenditures - Printing	5318.0313	-	-	-	-	-	-	-	n/a
Other Professional Fees	5318.0320	-	-	-	-	-	-	-	n/a
Communications	5318.0326	-	-	-	-	-	-	-	n/a
Maintenance Contracts[1]	5318.0328	8,945	11,510	31,060	15,000	15,327	15,327	327	2.18%
Software	5318.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5318.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5318.0476	11,080	27,362	13,560	-	-	-	-	n/a
Precinct Improvement Grants	5318.0500	3,574	-	159	-	-	-	-	n/a
Operating Expenditures Total		**$ 38,327**	**$ 62,652**	**$ 62,688**	**$ 15,650**	**$ 15,977**	**$ 17,927**	**$ 2,277**	**14.55%**
Debt Service - Principal	5318.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5318.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Elections Total		**$ 75,152**	**$ 79,462**	**$ 128,298**	**$ 15,650**	**$ 15,977**	**$ 87,927**	**$ 72,277**	**461.83%**

(1) - #0328 - Maintenance on Touch Screen machines and Opti-scan machines.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 33 NAME: SUPERIOR COURT

OBJECT OF EXPENDITURE	NUMBER 5333	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Elected Officials	5333.0101	$ 39,172	$ 40,850	$ 40,761	$ 42,029	$ 42,029	$ 45,148	$ 3,118	7.42%
Salaries - Regular	5333.0102	-	551	-	-	-	-	-	n/a
Salaries - Part Time	5333.0103	-	-	-	-	-	-	-	n/a
Salaries- Bailiff	5333.0104	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5333.0105	-	-	-	-	-	-	-	n/a
Salaries- Bailiff	5333.0106	14,550	17,411	13,971	15,000	15,000	15,000	-	0.00%
Salaries Total		**$ 53,722**	**$ 58,812**	**$ 54,732**	**$ 57,029**	**$ 57,029**	**$ 60,148**	**$ 3,118**	**5.47%**
Unemployment Insurance	5333.0108	$ 33	$ 178	$ 71	$ 137	$ 137	$ 89	$ (48)	-35.16%
Medicare	5333.0109	779	729	794	827	827	872	45	5.47%
FICA	5333.0110	3,331	3,118	3,393	3,536	3,536	3,729	193	5.47%
Retirement	5333.0111	-	-	-	-	-	-	-	n/a
Health Insurance	5333.0112	-	-	-	-	-	-	-	n/a
Workers' Compensation Insurance	5333.0113	303	325	336	340	340	357	17	5.00%
Benefits Total		**$ 4,446**	**$ 4,350**	**$ 4,595**	**$ 4,839**	**$ 4,839**	**$ 5,047**	**$ 208**	**4.29%**
Personal Services Total		**$ 58,168**	**$ 63,162**	**$ 59,327**	**$ 61,869**	**$ 61,869**	**$ 65,195**	**$ 3,326**	**5.38%**
Intergovernmental[1]	5333.0000	$ 11,174	$ 22,895	$ 32,853	$ 36,000	$ 36,000	$ 36,000	$ -	0.00%
Books & Periodicals	5333.0219	20	-	20	180	-	100	(80)	-44.44%
Postage	5333.0224	1,146	1,540	1,806	2,110	2,050	2,110	-	0.00%
General Operating Supplies	5333.0225	1,306	1,725	1,736	2,500	2,500	2,000	(500)	-20.00%
Advertisements	5333.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5333.0243	-	106	-	-	-	-	-	n/a
Tires & Batteries	5333.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5333.0307	345	155	-	500	-	250	(250)	-50.00%
Legal[(2)]	5333.0308	41,072	20,448	-	10,000	10,000	6,050	(3,950)	-39.50%
Conferences & Training	5333.0309	220	-	-	600	600	6,000	5,400	900.00%
Jury & Court Fees	5333.0311	41,484	50,989	38,308	48,000	48,000	42,500	(5,500)	-11.46%
Witness Fees	5333.0312	646	253	125	1,000	225	500	(500)	-50.00%
Court Reporters Fees	5333.0313	48,025	84,201	85,265	85,000	64,000	85,000	-	0.00%
Accounting	5333.0314	-	-	-	-	-	-	-	n/a
Auditing	5333.0315	-	-	-	-	-	-	-	n/a
Dues	5333.0318	1,120	665	1,423	1,000	1,000	3,500	2,500	250.00%
Other Professional Fees	5333.0320	200	3,694	5,098	5,000	-	2,500	(2,500)	-50.00%
Communications	5333.0326	-	-	-	-	-	-	-	n/a
Maintenance Contracts[2]	5333.0328	1,183	528	1,616	528	528	3,842	3,314	627.65%
Legal Notices	5333.0329	-	-	-	-	-	-	-	n/a
Property & Liability Insurance	5333.0330	-	-	-	-	-	-	-	n/a
Electricity	5333.0332	-	-	-	-	-	-	-	n/a
Natural Gas	5333.0333	-	-	-	-	-	-	-	n/a
Water & Sewerage	5333.0334	-	-	-	-	-	-	-	n/a
Uniforms	5333.0337	-	-	-	-	-	-	-	n/a
Rent On Carol Reuss Prop.	5333.0338		-		-	-	-	-	n/a
Miscellaneous	5333.0352	-	-	-	-	-	-	-	n/a
Repair Bldgs & Grounds	5333.0362	-	-	-	-	-	-	-	n/a
Operating Leases	5333.0367	539	-	-	-	-	-	-	n/a
Software	5333.0466	108	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5333.0468	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 148,588**	**$ 187,199**	**$ 168,248**	**$ 192,418**	**$ 164,903**	**$ 190,352**	**$ (2,066)**	**-1.07%**
Debt Service - Principal	5333.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5333.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Superior Court Total		**$ 206,756**	**$ 250,361**	**$ 227,575**	**$ 254,287**	**$ 226,772**	**$ 255,547**	**$ 1,260**	**0.50%**

(1) Additional Law Clerk Added to the Circuit in FY2009.
(2) - 0328 - Gordon Document products $528, NSYNC Inc $3,314

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 34 NAME: JUVENILE COURT

OBJECT OF EXPENDITURE	NUMBER 5334	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Department Head	5334.0101	$ 85,469	$ 95,660	$ 93,382	$ 92,873	$ 92,873	$ 92,873	$ 0	0.00%
Salaries - Regular	5334.0102	130,637	159,055	172,706	169,793	169,793	161,938	(7,855)	-4.63%
Salaries - Part Time	5334.0103	12,210	-	-	-	-	-	-	n/a
Salaries - Overtime	5334.0105	20	112	4,309	5,000	5,000	5,000	-	0.00%
Salaries- Bailiff	5334.0106	-	-	-	-	-	-	-	n/a
Salaries Total		**$ 228,336**	**$ 254,827**	**$ 270,397**	**$ 267,666**	**$ 267,666**	**$ 259,811**	**$ (7,855)**	**-2.93%**
Unemployment Insurance	5334.0108	$ 801	$ 434	$ 236	$ 309	$ 309	$ 201	$ (109)	-35.16%
Medicare	5334.0109	3,217	3,536	3,747	3,809	3,809	3,767	(41)	-1.09%
FICA	5334.0110	13,757	15,118	16,023	16,285	16,285	16,108	(177)	-1.09%
Retirement	5334.0111	5,110	4,641	9,260	5,048	5,048	-	(5,048)	-100.00%
Health Insurance	5334.0112	24,464	32,250	36,839	34,020	34,020	32,835	(1,185)	-3.48%
Workers' Compensation Insurance	5334.0113	3,895	4,190	4,318	4,371	4,371	4,590	219	5.00%
Benefits Total		**$ 51,244**	**$ 60,169**	**$ 70,421**	**$ 63,842**	**$ 63,842**	**$ 57,501**	**$ (6,342)**	**-9.93%**
Personal Services Total		**$ 279,580**	**$ 314,996**	**$ 340,818**	**$ 331,508**	**$ 331,508**	**$ 317,311**	**$ (14,196)**	**-4.28%**
Intergovernmental	5334.0000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Books and Periodicals	5334.0219	1,227	1,173	1,562	1,120	636	1,000	(120)	-10.71%
Postage	5334.0224	1,199	1,406	390	1,890	1,270	1,700	(190)	-10.05%
General Operating Supplies	5334.0225	5,072	3,982	5,498	5,100	5,150	5,000	(100)	-1.96%
Advertisements	5334.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5334.0243	-	-	-	-	-	-	-	n/a
Medical Supplies/Treatment	5334.0245	2,404	18	18	50	-	50	-	0.00%
Tires & Batteries	5334.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5334.0307	3,995	4,947	5,978	5,800	8,823	6,500	700	12.07%
Legal	5334.0308	9,689	6,349	6,733	10,200	6,279	5,000	(5,200)	-50.98%
Conferences & Training	5334.0309	220	160	-	510	555	600	90	17.65%
Jury, Witness Fees & Court	5334.0311	-	-	-	-	-	-	-	n/a
Witness Fees	5334.0312	-	25	-	100	-	-	(100)	-100.00%
Court Reporters Fees	5334.0313	4,308	1,776	363	2,000	-	1,000	(1,000)	-50.00%
Accounting	5334.0314	-	-	-	-	-	-	-	n/a
Auditing	5334.0315	-	-	-	-	-	-	-	n/a
Dues	5334.0318	1,188	825	1,323	950	1,323	1,323	373	39.26%
Other Professional Fees	5334.0320	3,591	4,327	7,177	9,500	2,268	8,500	(1,000)	-10.53%
Communications	5334.0326	695	1,136	2,432	2,300	1,886	1,886	(414)	-18.00%
Maintenance Contracts [1]	5334.0328	423	77	80	-	-	-	-	n/a
Legal Notices	5334.0329	-	-	-	-	-	-	-	n/a
Property & Liability Insurance	5334.0330	-	-	-	-	-	-	-	n/a
Uniforms	5334.0337	-	-	-	-	-	-	-	n/a
Rent	5334.0338	-	-	-	-	-	-	-	n/a
Miscellaneous	5334.0352	-	-	-	-	-	-	-	n/a
Operating Leases	5334.0367	1,020	3,315	3,276	3,200	3,276	3,276	76	2.38%
Software	5334.0466	-	464	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5334.0468	2,636	1,277	-	-	-	-	-	n/a
Expendable Equipment	5334.0476	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 37,667**	**$ 31,257**	**$ 34,831**	**$ 42,720**	**$ 31,466**	**$ 35,835**	**$ (6,885)**	**-16.12%**
Debt Service - Principal	5334.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5334.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Juvenile Court Total		**$ 317,247**	**$ 346,253**	**$ 375,649**	**$ 374,228**	**$ 362,974**	**$ 353,146**	**$ (21,081)**	**-5.63%**

(1) Duplicating products copier allocation

(2) -0476 Operating Leases - $273.00 per month

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 35 NAME: DISTRICT ATTORNEY

OBJECT OF EXPENDITURE	NUMBER 5335	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Elected Officials	5335.0101	$ 6,417	$ 6,332	$ 6,620	$ -	$ -	$ -	$ -	n/a
Salaries - Regular	5335.0102	343,940	352,776	332,222	355,858	355,858	332,020	(23,837)	-6.70%
Salaries - Part Time	5335.0103	13,241	11,205	10,515	23,238	23,238	17,238	(6,000)	-25.82%
Salaries - Overtime	5335.0105	1,621	463	863	-	-	-	-	n/a
Salaries Total		**$ 365,219**	**$ 370,776**	**$ 350,220**	**$ 379,096**	**$ 379,096**	**$ 349,258**	**$ (29,837)**	**-7.87%**
Unemployment Insurance	5335.0108	$ 2,049	$ 882	$ 532	$ 774	$ 774	$ 502	$ (272)	-35.16%
Medicare	5335.0109	5,126	5,319	4,910	5,497	5,497	5,064	(433)	-7.87%
FICA	5335.0110	21,918	22,698	20,832	23,504	23,504	21,654	(1,850)	-7.87%
Retirement	5335.0111	12,113	6,838	(24,905)	11,527	11,527	-	(11,527)	-100.00%
Health Insurance	5335.0112	56,478	51,518	59,707	59,592	43,751	42,858	(16,733)	-28.08%
Workers' Compensation Insurance	5335.0113	410	441	480	486	486	511	24	5.00%
Benefits Total		**$ 98,094**	**$ 87,696**	**$ 61,556**	**$ 101,379**	**$ 85,539**	**$ 70,589**	**$ (30,791)**	**-30.37%**
Personal Services Total		**$ 463,313**	**$ 458,472**	**$ 411,776**	**$ 480,475**	**$ 464,634**	**$ 419,847**	**$ (60,628)**	**-12.62%**
Books & Periodicals	5335.0219	$ 2,579	$ 1,743	$ 801	$ 1,500	$ 372	$ -	$ (1,500)	-100.00%
Postage	5335.0224	2,210	3,357	4,234	5,000	3,846	5,000	-	0.00%
General Operating Supplies	5335.0225	7,709	8,273	8,684	9,000	8,580	9,000	-	0.00%
Advertisements	5335.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5335.0243	4,535	2,810	381	500	143	250	(250)	-50.00%
Tires & Batteries	5335.0248	583	75	136	250	174	250	-	0.00%
Court Costs- Transcripts	5335.0306	683	139	50	6,000	235	3,000	(3,000)	-50.00%
Travel Expenditures	5335.0307	1,349	195	777	250	250	250	-	0.00%
Legal	5335.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5335.0309	1,953	999	1,088	2,400	1,458	1,500	(900)	-37.50%
Witness Fees/Mileage	5335.0312	-	-	524	2,500	1,568	1,500	(1,000)	-40.00%
Court Reporters Fees	5335.0313	-	-	-	-	-	-	-	n/a
Accounting	5335.0314	-	-	-	-	-	-	-	n/a
Auditing	5335.0315	-	479	-	-	-	-	-	n/a
Dues	5335.0318	2,265	1,515	2,106	2,650	1,300	1,300	(1,350)	-50.94%
Other Professional Fees	5335.0320	1,178	1,581	(209)	-	-	-	-	n/a
Communications	5335.0326	159	600	948	1,100	1,044	1,100	-	0.00%
Maintenance Contracts	5335.0328	48	-	147	-	589	589	589	n/a
Property & Liability Insurance	5335.0330	-	-	-	-	-	-	-	n/a
Electricity	5335.0332	-	-	-	-	-	-	-	n/a
Natural Gas	5335.0333	-	-	-	-	-	-	-	n/a
Water & Sewerage	5335.0334	-	-	-	-	-	-	-	n/a
Lance Case	5335.0333	-	-	-	-	-	-	-	n/a
Uniforms	5335.0337	-	-	-	-	-	-	-	n/a
Rent	5335.0338	-	-	-	-	-	-	-	n/a
Miscellaneous	5335.0352	2	4	-	-	-	-	-	n/a
Repairs To Road Machinery	5335.0360	-	-	-	-	-	-	-	n/a
Repairs - Autos	5335.0361	2,087	549	94	1,000	500	500	(500)	-50.00%
Repairs - Buildings and Grounds	5335.0362	-	-	-	-	-	-	-	n/a
Operating Leases[1]	5335.0367	7,340	5,644	6,412	6,192	6,192	6,192	-	0.00%
Software	5335.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5335.0468	679	973	-	-	-	-	-	n/a
Expendable Equipment	5335.0476	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 35,359**	**$ 28,936**	**$ 26,175**	**$ 38,342**	**$ 26,251**	**$ 30,431**	**$ (7,911)**	**-20.63%**
Debt Service - Principal	5335.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5335.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
District Attorney Total		**$ 498,672**	**$ 487,408**	**$ 437,951**	**$ 518,817**	**$ 490,885**	**$ 450,278**	**$ (68,539)**	**-13.21%**

(1) #0367 - Copier lease $516.00 per month.

(2) State bar, CLE,

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 48 NAME: VICTIM'S ASSISTANCE

OBJECT OF EXPENDITURE	NUMBER 5348	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular	5348.0102	$ 31,721	$ 17,467	$ 54,166	$ 61,318	$ 61,318	$ 58,488	$ (2,830)	-4.62%
Salaries - Part Time	5348.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5348.0105	2,027	1,454	367	-	-	-	-	n/a
Salaries Total		**$ 33,748**	**$ 18,921**	**$ 54,534**	**$ 61,318**	**$ 61,318**	**$ 58,488**	**$ (2,830)**	**-4.62%**
Unemployment Insurance	5348.0108	$ 144	$ 83	$ 97	$ 155	$ 155	$ 100	$ (54)	-35.16%
Medicare	5348.0109	450	285	758	889	889	848	(41)	-4.62%
FICA	5348.0110	1,923	1,219	3,241	3,802	3,802	3,626	(175)	-4.62%
Retirement	5348.0111	2,486	786	2,836	1,459	1,459	-	(1,459)	-100.00%
Health Insurance	5348.0112	5,295	4,032	11,877	10,805	10,805	10,747	(59)	-0.54%
Workers' Compensation Insurance	5348.0113	104	112	122	123	123	130	6	5.00%
Benefits Total		**$ 10,402**	**$ 6,517**	**$ 18,932**	**$ 17,233**	**$ 17,233**	**$ 15,451**	**$ (1,782)**	**-10.34%**
Personal Services Total		**$ 44,150**	**$ 25,438**	**$ 73,466**	**$ 78,551**	**$ 78,551**	**$ 73,939**	**$ (4,612)**	**-5.87%**
Intergovernmental	5348.0000	$ -	$ -	$ 35,991	$ -	$ -	$ -	$ -	n/a
Postage	5348.0224	1,237	290	858	1,000	900	925	$ (75)	-7.50%
General Operating Supplies	5348.0225	1,050	1,519	1,058	2,000	1,032	1,500	(500)	-25.00%
Advertisements	5348.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5348.0243	-	-	-	-	-	-	-	n/a
Tires & Batteries	5348.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5348.0307	1,876	948	709	1,135	1,135	1,380	245	21.59%
Legal	5348.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5348.0309	1,043	501	510	1,250	1,035	1,200	(50)	-4.00%
Accounting	5348.0314	-	-	-	-	-	-	-	n/a
Auditing	5348.0315	-	-	-	-	-	-	-	n/a
Dues	5348.0318	-	-	-	-	-	-	-	n/a
Other Professional Fees	5348.0320	-	13,216	-	-	-	-	-	n/a
Communications	5348.0326	-	-	-	-	-	-	-	n/a
Maintenance Contracts	5348.0328	-	-	-	-	-	-	-	n/a
Property & Liability Insurance	5348.0330	-	-	-	-	-	-	-	n/a
Electricity	5348.0332	-	-	-	-	-	-	-	n/a
Natural Gas	5348.0333	-	-	-	-	-	-	-	n/a
Water & Sewerage	5348.0334	-	-	-	-	-	-	-	n/a
Uniforms	5348.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5348.0352	-	47	-	-	-	-	-	n/a
Repairs - Autos	5348.0361	-	-	-	-	-	-	-	n/a
Operating Leases	5348.0367	-	-	-	-	-	-	-	n/a
Software	5348.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5348.0468	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 5,206**	**$ 16,521**	**$ 39,126**	**$ 5,385**	**$ 4,102**	**$ 5,005**	**$ (380)**	**-7.06%**
Debt Service - Principal	5348.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5348.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Victim Assistance Total		**$ 49,356**	**$ 41,959**	**$ 112,591**	**$ 83,936**	**$ 82,653**	**$ 78,944**	**$ (4,992)**	**-5.95%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 49 NAME: SOLICITOR- STATE COURT

OBJECT OF EXPENDITURE	NUMBER 5349	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Elected Officials	5349.0101	$ 60,943	$ 63,554	$ 63,413	$ 63,793	$ 63,793	$ 60,849	$ (2,944)	-4.61%
Salaries - Regular	5349.0102	59,373	99,269	165,601	171,522	171,522	164,228	(7,293)	-4.25%
Salaries - Part Time	5349.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5349.0105	1,618	5,743	1,309	-	-	-	-	n/a
Salaries Total		**$ 121,934**	**$ 168,566**	**$ 230,324**	**$ 235,315**	**$ 235,315**	**$ 225,078**	**$ (10,237)**	**-4.35%**
Unemployment Insurance	5349.0108	$ 320	$ 449	$ 261	$ 387	$ 387	$ 251	$ (136)	-35.16%
Medicare	5349.0109	1,710	2,467	3,380	3,412	3,412	3,264	(148)	-4.35%
FICA	5349.0110	7,312	10,548	14,454	14,590	14,590	13,955	(635)	-4.35%
Retirement	5349.0111	9,531	10,027	13,634	20,512	20,512	3,988	(16,524)	-80.56%
Health Insurance	5349.0112	17,049	14,860	31,217	26,483	26,483	26,495	13	0.05%
Workers' Compensation Insurance	5349.0113	425	458	892	903	903	948	45	5.00%
Benefits Total		**$ 36,347**	**$ 38,809**	**$ 63,839**	**$ 66,286**	**$ 66,286**	**$ 48,901**	**$ (17,386)**	**-26.23%**
Personal Services Total		**$ 158,281**	**$ 207,375**	**$ 294,163**	**$ 301,601**	**$ 301,601**	**$ 273,978**	**$ (27,623)**	**-9.16%**
Books and Periodicals[3]	5349.0219	$ 204	$ -	$ 590	$ 550	$ -	$ 1,428	$ 878	159.64%
Postage	5349.0224	(2,039)	600	569	1,200	664	700	(500)	-41.67%
General Operating Supplies[1]	5349.0225	4,089	13,107	5,968	6,900	7,300	5,972	(928)	-13.45%
Advertisements	5349.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5349.0243	-	-	697	350	356	400	50	14.29%
Tires & Batteries	5349.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5349.0307	2,181	1,134	1,831	2,000	-	1,850	(150)	-7.50%
Legal	5349.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5349.0309	150	1,720	1,646	1,500	1,500	1,500	-	0.00%
Accounting	5349.0314	-	-	-	-	-	-	-	n/a
Auditing	5349.0315	-	-	-	-	-	-	-	n/a
Dues	5349.0318	-	-	-	-	-	-	-	n/a
Other Professional Fees	5349.0320	-	773	120	-	-	-	-	n/a
Communications	5349.0326	-	-	-	-	-	-	-	n/a
Maintenance Contracts	5349.0328	287	143	43	-	-	-	-	n/a
Property & Liability Insurance	5349.0330	-	-	-	-	-	-	-	n/a
Uniforms	5349.0337	-	-	-	-	-	-	-	n/a
Evidence-Transcripts	5349.0351	49	-	-	300	-	200	(100)	-33.33%
Miscellaneous	5349.0352	-	-	216	-	-	-	-	n/a
Repairs - Autos	5349.0361	-	-	-	-	-	-	-	n/a
Operating Leases[2]	5349.0367	3,527	4,359	9,548	9,239	9,239	9,239	-	0.00%
Software	5349.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5349.0468	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 8,448**	**$ 21,836**	**$ 21,228**	**$ 22,039**	**$ 19,059**	**$ 21,289**	**$ (750)**	**-3.40%**
Debt Service - Principal	5349.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5349.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Solicitor' s Total		**$ 166,729**	**$ 229,211**	**$ 315,392**	**$ 323,640**	**$ 320,660**	**$ 295,267**	**$ (28,373)**	**-8.77%**

(1) #0225 - Increase in supplies due to increased case and work load.

(2) #0367 - Copier at $300.00 (office) per month and $459.00 (courtroom) and $131 property tax .

(3) #0219 - Lexis Nexis $119 per month

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2009 - DECEMBER 31, 2009
FUND: 10 NAME: GENERAL FUND
DEPT: 55 NAME: MAGISTRATE COURT

OBJECT OF EXPENDITURE	NUMBER 5355	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Elected Officials	5355.0101	$ 57,481	$ 71,243	$ 77,430	$ 76,981	$ 76,981	$ 76,622	$ (359)	-0.47%
Salaries - Regular	5355.0102	80,176	79,369	95,732	105,008	105,008	102,497	(2,511)	-2.39%
Salaries - Part Time	5355.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5355.0105	-	-	5	-	-	-	-	n/a
Salaries Total		**$ 137,657**	**$ 150,612**	**$ 173,167**	**$ 181,989**	**$ 181,989**	**$ 179,119**	**$ (2,869)**	**-1.58%**
Unemployment Insurance	5355.0108	$ 333	$ 248	$ 142	$ 232	$ 232	$ 150	$ (82)	-35.16%
Medicare	5355.0109	1,941	2,136	2,432	2,639	2,639	2,597	(42)	-1.58%
FICA	5355.0110	8,298	9,133	10,373	11,283	11,283	11,105	(178)	-1.58%
Retirement	5355.0111	17,829	19,975	21,385	22,860	22,860	7,797	(15,063)	-65.89%
Health Insurance	5355.0112	15,923	18,388	26,412	27,207	27,207	26,674	(533)	-1.96%
Workers' Compensation Insurance	5355.0113	359	386	397	402	402	423	20	5.00%
Benefits Total		**$ 44,683**	**$ 50,266**	**$ 61,141**	**$ 64,624**	**$ 64,624**	**$ 48,747**	**$ (15,877)**	**-24.57%**
Personal Services Total		**$ 182,340**	**$ 200,878**	**$ 234,308**	**$ 246,613**	**$ 246,613**	**$ 227,866**	**$ (18,746)**	**-7.60%**
Books & Periodicals	5355.0219	$ 1,109	$ 1,097	$ 929	$ -	$ -	$ -	$ -	n/a
Postage	5355.0224	1,398	1,000	1,712	1,800	2,010	2,000	200	11.11%
General Operating Supplies	5355.0225	4,564	5,813	6,206	5,000	7,000	5,000	-	0.00%
Advertisements	5355.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5355.0243	-	-	-	-	-	-	-	n/a
Tires & Batteries	5355.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5355.0307	344	1,725	1,513	1,600	1,272	1,525	(75)	-4.69%
Legal	5355.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5355.0309	1,282	770	540	1,800	1,800	2,000	200	11.11%
Witness Fees	5355.0312	-	-	-	-	-	-	-	n/a
Court Reporters Fees	5355.0313	-	-	-	-	-	-	-	n/a
Accounting	5355.0314	-	-	176	-	-	-	-	n/a
Auditing	5355.0315	-	-	-	-	-	-	-	n/a
Dues	5355.0318	110	210	210	220	220	220	-	0.00%
Other Professional Fees	5355.0320	200	600	499	1,000	-	500	(500)	-50.00%
Communications	5355.0326	726	343	478	900	442	445	(455)	-50.56%
Maintenance Contracts	5355.0328	-	-	-	-	-	-	-	n/a
Property & Liability Insurance	5355.0330	-	-	-	-	-	-	-	n/a
Electricity	5355.0332	-	-	-	-	-	-	-	n/a
Natural Gas	5355.0333	-	-	-	-	-	-	-	n/a
Water & Sewerage	5355.0334	-	-	-	-	-	-	-	n/a
Uniforms	5355.0337	-	-	-	-	-	-	-	n/a
Rent	5355.0338	-	-	-	-	-	-	-	n/a
Miscellaneous	5355.0352	-	-	-	-	-	-	-	n/a
Repairs - Autos	5355.0361	-	-	-	-	-	-	-	n/a
Operating Leases[1]	5355.0367	3,822	4,285	3,618	3,988	3,988	3,988	-	0.00%
Software	5355.0466	108	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5355.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5335.0476	1,667		-	-	-	-	-	n/a
Operating Expenditures Total		**$ 15,330**	**$ 15,843**	**$ 15,882**	**$ 16,308**	**$ 16,732**	**$ 15,678**	**$ (630)**	**-3.86%**
Debt Service - Principal	5355.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5355.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Magistrate Court Total		**$ 197,670**	**$ 216,721**	**$ 250,190**	**$ 262,921**	**$ 263,345**	**$ 243,544**	**$ (19,376)**	**-7.37%**

(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, 2009 - DECEMBER 31, 2009
FUND: 10 NAME: GENERAL FUND
DEPT: 65 NAME: PUBLIC DEFENDER

OBJECT OF EXPENDITURE	NUMBER 5365	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular	5365.0102	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Salaries - Part Time	5365.0103		-	-	-	-	-	-	n/a
Salaries - Overtime	5365.0105	-	-	-	-	-	-	-	n/a
Salaries Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Unemployment Insurance	5365.0108	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Medicare	5365.0109	-	-	-	-	-	-	-	n/a
FICA	5365.0110	-	-	-	-	-	-	-	n/a
Retirement	5365.0111	-	-	-	-	-	-	-	n/a
Health Insurance	5365.0112	-	-	-	-	-	-	-	n/a
Workers' Compensation Insurance	5365.0113	-	-	-	-	-	-	-	n/a
Benefits Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Personal Services Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Intergovernmental	5365.0000	$ 296,440	$ 315,079	$ 321,102	$ 361,718	$ 361,718	$ 361,718	$ -	0.00%
Books & Periodicals	5365.0219	-	-	-	-	-	-	-	n/a
Postage	5365.0224	-	-	-	-	-	-	-	n/a
General Operating Supplies	5365.0225	-	-	-	-	-	-	-	n/a
Advertisements	5365.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5365.0243	-	-	-	-	-	-	-	n/a
Tires & Batteries	5365.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5365.0307	-	-	-	-	-	-	-	n/a
Legal	5365.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5365.0309	-	-	-	-	-	-	-	n/a
Accounting	5365.0314	-	-	-	-	-	-	-	n/a
Auditing	5365.0315	-	-	-	-	-	-	-	n/a
Dues	5365.0318	-	-	-	-	-	-	-	n/a
Other Professional Fees	5365.0320	-	-	-	-	-	-	-	n/a
Communications	5365.0326	-	-	-	-	-	-	-	n/a
Maintenance Contracts	5365.0328	-	-	-	-	-	-	-	n/a
Property & Liability Insurance[1]	5365.0330	-	-	-	-	-	-	-	n/a
Uniforms	5365.0337	-	-	-	-	-	-	-	n/a
Subsidy Match	5365.0339	-	-	-	-	-	-	-	n/a
Miscellaneous	5365.0352	-	-	-	-	-	-	-	n/a
Repairs - Autos	5365.0361	-	-	-	-	-	-	-	n/a
Operating Lease Expense[2]	5365.0367	-	-	-	-	-	-	-	n/a
Software	5365.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5365.0468	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 296,440**	**$ 315,079**	**$ 321,102**	**$ 361,718**	**$ 361,718**	**$ 361,718**	**$ -**	**0.00%**
Debt Service - Principal	5365.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5365.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Public Defender's Total		**$ 296,440**	**$ 315,079**	**$ 321,102**	**$ 361,718**	**$ 361,718**	**$ 361,718**	**$ -**	**0.00%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 26 NAME: ROAD DEPARTMENT

OBJECT OF EXPENDITURE	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular	5426.0102	$ 531,987	$ 585,577	$ 609,729	$ 703,825	$ 703,825	$ 669,994	$ (33,831)	-4.81%
Salaries - Part Time	5426.0103	-	596	-	-	-	-	-	n/a
Salaries - Overtime[1]	5246.0105	21,980	18,623	14,134	41,437	41,437	38,480	(2,957)	-7.14%
Salaries Total		**$ 553,967**	**$ 604,796**	**$ 623,864**	**$ 745,262**	**$ 745,262**	**$ 708,474**	**$ (36,788)**	-4.94%
Unemployment Insurance	5426.0108	$ 2,926	$ 1,195	$ 805	$ 1,624	$ 1,624	$ 1,053	$ (571)	-35.16%
Medicare	5426.0109	7,537	8,416	8,725	10,806	10,806	10,273	(533)	-4.94%
FICA	5426.0110	32,347	35,985	37,309	46,206	46,206	43,925	(2,281)	-4.94%
Retirement	5426.0111	42,797	50,191	(11,648)	58,653	58,653	17,465	(41,187)	-70.22%
Health Insurance	5426.0112	131,157	143,656	138,810	139,632	139,632	149,288	9,656	6.92%
Workers' Compensation Insurance	5426.0113	31,747	34,491	35,193	35,763	35,763	37,551	1,788	5.00%
Medicare Supplement	5426.0114	-	-	-	-	-	-	-	n/a
Benefits Total		**$ 248,511**	**$ 273,934**	**$ 209,194**	**$ 292,685**	**$ 292,685**	**$ 259,556**	**$ (33,129)**	**-11.32%**
Personal Services Total		**$ 802,478**	**$ 878,730**	**$ 833,058**	**$ 1,037,947**	**$ 1,037,947**	**$ 968,030**	**$ (69,917)**	**-6.74%**
Intergovernmental	5426.0000	$ 6,009	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Books & Periodicals	5426.0219	-	-	-	-	-	-	-	n/a
Cement	5426.0222	900	459	-	-	-	-	-	n/a
Erosion Control - Roadside[3]	5426.0223	23,893	18,685	18,210	33,000	-	16,000	(17,000)	-51.52%
Postage	5426.0224	90	-	65	350	21	150	(200)	-57.14%
General Operating Supplies	5426.0225	35,817	17,560	12,735	22,500	40,829	36,000	13,500	60.00%
Advertisements	5426.0226	139	240	680	1,000	-	-	(1,000)	-100.00%
Specialty Supplies/Traffic Light[2]	5426.0227	789	9,193	8,348	10,000	3,300	4,000	(6,000)	-60.00%
Hardware/Operating Supply	5426.0241	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5426.0243	163,504	61,643	128,350	138,600	85,737	105,000	(33,600)	-24.24%
Pipe[4]	5426.0247	27,252	-	4,627	5,000	-	4,500	(500)	-10.00%
Tires & Batteries	5426.0248	25,317	26,444	25,954	28,000	20,652	28,000	-	0.00%
Small Tools	5426.0249	6,513	-	1,484	-	-	-	-	n/a
Winter Maintenance	5426.0250	-	-	-	-	-	-	-	n/a
Motor Grader Blades[12]	5426.0251	15,000	-	823	-	-	-	-	n/a
State Road Contracts	5426.0252	-	-	-				-	n/a
Stone - Gravel Rd Maintenance	5426.0254	77,765	92,593	58,247	125,000	105,213	100,000	(25,000)	-20.00%
Asphalt - Repair	5426.0255	82,866	36,106	58,121	80,000	47,524	100,000	20,000	25.00%
Asphaltic Concrete	5426.0256	-	-	-	-	-	-	-	n/a
Traffic Signs & Posts	5426.0258	44,917	6,206	2,220	25,000	8,754	12,000	(13,000)	-52.00%
Road Markers	5426.0259	-	-	-				-	n/a
Traffic Stripe[13]	5426.0260	26,149	4,081	4,400	20,000	-	18,000	(2,000)	-10.00%
Relocation Expenditures	5426.0306	-	-	-				-	n/a
Travel Expenditures	5426.0307	-	459	853	2,000	-	1,800	(200)	-10.00%
Legal	5426.0308	6,964	1,726	4,633	-	-	-	-	n/a
Conferences & Training	5426.0309	381	740	70	2,000	1,245	1,500	(500)	-25.00%
Beautification	5426.0310	-	-	-	-	-	-	-	n/a
Other Professional Fees	5426.0320	5,978	1,453	6,300	5,000	2,280	2,000	(3,000)	-60.00%
Rewards & Damages[5]	5426.0321	6,993	3,118	1,389	10,000	3,454	9,000	(1,000)	-10.00%
Communications	5426.0326	8,210	8,776	6,448	10,000	7,732	8,500	(1,500)	-15.00%
Maintenance Contracts[6]	5426.0328	329	179	2,277	500	500	500	-	0.00%
Property & Liability Insurance	5426.0330	87,560	85,258	69,305	64,141	45,316	67,348	3,207	5.00%
Electricity	5426.0332	3,360	3,350	4,307	4,000	3,145	4,000	-	0.00%
Natural Gas[7]	5426.0333	1,350	1,488	1,634	1,650	1,756	1,500	(150)	-9.09%
Water & Sewerage[8]	5426.0334	4,949	5,133	5,706	5,900	6,000	6,000	100	1.69%
Progress Road	5426.0335	-	-	-				-	n/a
Uniforms	5426.0337	4,383	2,318	2,513	3,000	2,700	2,500	(500)	-16.67%
Winter Maintenance[9]	5426.0350	14,530	-	-	-	-	7,500	7,500	n/a
Miscellaneous	5426.0352	27	45	775				-	n/a
Repairs- Road Machinery	5426.0360	64,331	56,117	54,209	70,000	16,866	58,000	(12,000)	-17.14%
Repairs - Autos	5426.0361	28,777	33,840	31,261	39,000	22,314	25,000	(14,000)	-35.90%
Repairs-Buildings & Grounds[10]	5426.0362	1,968	67	-	1,500	-	-	(1,500)	-100.00%

ROAD DEPARTMENT INFORMATION CONTINUED ON NEXT SHEET

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 26 NAME: ROAD DEPARTMENT

OBJECT OF EXPENDITURE	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Infrastructure	5426.0363	55,904	-	-				-	n/a
Operating Leases[11]	5426.0367	1,788	1,837	-	2,000	2,028	2,050	50	
Capitalized Salaries Offset	5426.0401	(2,025)	(65,195)	(215,544)	-	-	(1,110)	(1,110)	n/a
Salaries & Benefits Infrastructure	5426.0402	-	(31,987)	(66,610)	-	-	-	-	n/a
Capitalize - Equipment Usage	5426.0403	(64,836)	(66,302)	-	-	-	-	-	n/a
Software	5426.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5426.0468	-	-	-	-	-	-	-	n/a
Non-structural Improvements	5426.0474	-	-	-	-	-	-	-	n/a
Capital Assets - Other	5426.0473	-	-	-				-	n/a
Expendable Equipment	5426.0476	-	-	7,039	-	-	-	-	n/a
Various County Roads	5426.0500	-	-	-	-	-	-	-	n/a
Hale Lane	5426.0501	-	-	-	-	-	-	-	n/a
Tanger Extension	5426.0502	-	-	-	-	-	-	-	n/a
Stockton Farm Road	5426.0503	-	-	-	-	-	-	-	n/a
Antrim Glenn	5426.0505	-	-	-	-	-	-	-	n/a
Apple Valley Road (LARP)	5426.0506	-	-	-	-	-	-	-	n/a
Berea Church Road (LARP)	5426.0507	-	-	-	-	-	-	-	n/a
Fiber Rehab Project	5426.0508	-	-	11,565	-	-	-	-	n/a
Deadwyler Road (LARP)	5426.0509	-	-	-	-	-	-	-	n/a
Mitchell Road (LARP)	5426.0510	-	-	-	-	-	-	-	n/a
Rayford Wilson Road (LARP)	5426.0511	-	-	-	-	-	-	-	n/a
B. Whitfield Road (LARP)	5426.0512	-	-	-	-	-	-	-	n/a
Huber Wood Products Roiad	5426.0514	105,259		-	-	-	-	-	n/a
CSSFT-0008-00(543) Off Systems	5426.0517	-	-	275,516	-	-	-	-	n/a
Operating Expenditures Total		**$ 873,100**	**$ 315,630**	**$ 527,909**	**$ 709,141**	**$ 427,366**	**$ 619,738**	**$ (89,403)**	**-12.61%**
Debt Service - Principal	5426.0477	$ 710,032	$ 735,196	$ 691,789	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5426.0478	60,376	35,213	25,456	-	-	-	-	n/a
Debt Service Total		**$ 770,408**	**$ 770,409**	**$ 717,245**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ 88,434**	**$ 82,164**	**$ 4,614,767**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Road Department Total		**$ 2,534,419**	**$2,046,933**	**$ 6,692,980**	**$ 1,747,088**	**$ 1,465,313**	**$ 1,587,768**	**$ (159,320)**	**-9.12%**

(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 - Over the past two years 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 but is mitigated by conservation .
(8) #0334 - Monthly costs have are predicted to stay roughly the same.
(9) #0350 - Salt is left over from last year.
(10) #0362 - The roof need to be replaced on the Road Department office building in 2008; thus, a decrease for FY2009.
(11) #0367 - DTN annual lease at $2,050
(12) #0251 - moved motor grader blades to supplies.
(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, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 27 NAME: ENGINEERING / CAPITAL PROJECT MANAGEMENT[1]

OBJECT OF EXPENDITURE	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries- Dept. Head	5427.0101	$ -	$ 68,056	$ -	$ -	$ -	$ -	$ -	n/a
Salaries - Regular	5427.0102	8,610	-	39,127	-	-	-	-	n/a
Salaries - Part Time	5427.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5247.0105	-	418	1,492	-	-	-	-	n/a
Salaries Total		**$ 8,610**	**$ 68,474**	**$ 40,619**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Unemployment Insurance	5427.0108	$ 44	$ -	$ 46	$ -	$ -	$ -	$ -	n/a
Medicare	5427.0109	120	-	589	-	-	-	-	n/a
FICA	5427.0110	509	-	2,518	-	-	-	-	n/a
Retirement	5427.0111	277	-	721	-	-	-	-	n/a
Health Insurance	5427.0112	(120)	-	1,718	-	-	-	-	n/a
Workers' Compensation Insurance	5427.0113	-	-	457	-	-	-	-	n/a
Benefits Total		**$ 830**	**$ -**	**$ 6,049**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Personal Services Total		**$ 9,440**	**$ 68,474**	**$ 46,669**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Books and Periodicals	5427.0219	$ -	$ 260	$ 192	$ -	$ -	$ -	$ -	n/a
Postage	5427.0224	-	15	298	-	-	-	-	n/a
General Operating Supplies	5427.0225	78	2,951	3,323	2,000	2,000	2,000	-	0.00%
Advertisements	5427.0226	-	-	300	-	-	-	-	n/a
Specialty Supplies	5427.0227	-	-	-	-	-	-	-	n/a
Hardware/Operating Supply	5427.0241	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5427.0243	-	-	-	-	-	-	-	n/a
Pipe	5427.0247	-	-	-	-	-	-	-	n/a
Tires & Batteries	5427.0248	-	-	-	-	-	-	-	n/a
Small Tools	5427.0249	-	-	-	-	-	-	-	n/a
Relocation Expenditures	5427.0306	-	-	-	-	-	-	-	n/a
Travel Expenditures	5427.0307	-	44	414	500	-	400	(100)	-20.00%
Legal	5427.0308	-	-	813	-	-	-	-	n/a
Conferences & Training	5427.0309	205	310	219	1,200	-	225	(975)	-81.25%
Landscaping	5427.0310	-	-	-	-	-	-	-	n/a
Dues	5427.0318	-	-	-	-	-	-	-	n/a
Other Professional Fees[2]	5427.0320	8,101	16,072	31,382	25,000	8,502	25,000	-	0.00%
Rewards & Damages	5427.0321	-	-	-	-	-	-	-	n/a
Communications	5427.0326	119	509	685	1,500	-	-	(1,500)	-100.00%
Maintenance Contracts	5427.0328	-	-	1,083	-	-	-	-	n/a
Property & Liability Insurance	5427.0330	-	-	-	-	-	-	-	n/a
Electricity	5427.0332	-	-	-	-	-	-	-	n/a
Natural Gas	5427.0333	-	-	-	-	-	-	-	n/a
Water & Sewerage	5427.0334	-	-	-	-	-	-	-	n/a
Relocate Savage Road	5427.0333	-	-	-	-	-	-	-	n/a
Progress Road	5427.0335	-	-	-	-	-	-	-	n/a
Winter Maintenance	5427.0350	-	-	-	-	-	-	-	n/a
Miscellaneous	5427.0352	-	-	-	-	-	-	-	n/a
Repairs- Road Machinery	5427.0360	-	-	-	-	-	-	-	n/a
Repairs - Autos	5427.0361	-	-	6	-	-	-	-	n/a
Repairs-Buildings & Grounds	5427.0362	-	-	-	-	-	-	-	n/a
Operating Leases	5427.0367	-	-	1,031	-	-	-	-	n/a
Software	5427.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5427.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5427.0476	2,722	-	2,812	-	-	-	-	n/a
Various County Roads	5427.0500	-	-	-	-	-	-	-	n/a
Capitalized Salaries Offset	5427.0401		(68,474)	(46,669)					n/a
Operating Expenditures Total		**$ 11,225**	**$ (48,313)**	**$ (4,113)**	**$ 30,200**	**$ 10,502**	**$ 27,625**	**$ (2,575)**	**-8.53%**
Debt Service - Principal	5427.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5427.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Engineering/Project Mgmt. Total		**$ 20,665**	**$ 20,161**	**$ 42,555**	**$ 30,200**	**$ 10,502**	**$ 27,625**	**$ (2,575)**	**-8.53%**

(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.
(3) Salaries & Benefits of $45,479 charged to SPLOST capital projects

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT:52 NAME: AIRPORT DEPARTMENT

OBJECT OF EXPENDITURE	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
	5152								
Salaries - Regular	5152.0102	$ 37,702	$ 31,593	$ 62,440	$ 62,100	$ 62,100	$ -	$ (62,100)	-100.00%
Salaries - Part Time	5152.0103	-	19,394	257	-	-	-	-	n/a
Salaries - Overtime	5152.0105	-	-	51	-	-	-	-	n/a
Salaries Total		**$ 37,702**	**$ 50,987**	**$ 62,749**	**$ 62,100**	**$ 62,100**	**$ -**	**$ (62,100)**	**-100.00%**
Unemployment Insurance	5152.0108	$ 163	$ 137	$ 47	$ 77	$ 77	$ -	$ (77)	-100.00%
Medicare	5152.0109	521	726	899	900	900	-	(900)	-100.00%
FICA	5152.0110	2,284	3,104	3,842	3,850	3,850	-	(3,850)	-100.00%
Retirement	5152.0111	-	-	880	4,347	4,347	-	(4,347)	-100.00%
Health Insurance	5152.0112	5,418	679	391	-	-	-	-	n/a
Workers' Compensation Insurance	5152.0113	-	2,942	3,032	3,069	3,069	-	(3,069)	-100.00%
Benefits Total		**$ 8,386**	**$ 7,588**	**$ 9,092**	**$ 12,244**	**$ 12,244**	**$ -**	**$ (12,244)**	**-100.00%**
Personal Services Total		**$ 46,088**	**$ 58,575**	**$ 71,841**	**$ 74,344**	**$ 74,344**	**$ -**	**$ (74,344)**	-100.00%
Supplies	5152.0225	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Other Professional Fees	5152.0320	51	109		-	-	-	-	n/a
Property & Liability Insurance	5152.0330	5,300	5,300	9,736	6,600	-	-	(6,600)	-100.00%
Repairs - Building & Grounds	5152.0362	52	857	-	-	-		-	n/a
Property Tax Expense	5152.0384	-	-	-	-	-	-	-	n/a
Software	5152.0466	-	-	-	-	-	-	-	n/a
Non-structural Improvements	5152.0474	-	-	-	-	-	-	-	n/a
Emory Flight	5152.0500	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 5,403**	**$ 6,266**	**$ 9,736**	**$ 6,600**	**$ -**	**$ -**	**$ (6,600)**	**-100.00%**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Airport Department Total		**$ 51,491**	**$ 64,841**	**$ 81,577**	**$ 80,944**	**$ 74,344**	**$ -**	**$ (80,944)**	**-100.00%**

This department was combined with Fund 90 - The Airport Authority for FY 2010.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: 74 NAME: FLEET MAINTENANCE

OBJECT OF EXPENDITURE	NUMBER 5474	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular	5474.0102	$ 223,795	$ 270,366	$ 341,182	$ 340,721	$ 340,721	$ 295,631	$ (45,090)	-13.23%
Salaries - Part Time	5474.0103	15,521	17,918	16,062	11,976	11,976	18,652	6,676	55.75%
Salaries - Overtime[1]	5474.0105	4,930	5,954	5,300	9,236	9,236	9,236	-	0.00%
Salaries Total		**$ 244,246**	**$ 294,238**	**$ 362,544**	**$ 361,933**	**$ 361,933**	**$ 323,519**	**$ (38,414)**	**-10.61%**
Unemployment Insurance	5474.0108	$ 1,149	$ 708	$ 418	$ 787	$ 787	$ 510	$ (277)	-35.16%
Medicare	5474.0109	3,324	4,016	4,893	5,248	5,248	4,691	(557)	-10.61%
FICA	5474.0110	14,211	17,171	20,922	22,440	22,440	20,058	(2,382)	-10.61%
Retirement	5474.0111	8,795	18,021	23,598	25,004	25,004	4,443	(20,562)	-82.23%
Health Insurance	5474.0112	46,637	53,851	77,380	71,373	71,373	53,654	(17,720)	-24.83%
Workers' Compensation Insurance	5474.0113	8,174	8,792	9,061	9,173	9,173	9,631	459	5.00%
Medicare Supplement - R.S.	5474.0114	-	-	-	-	-	-	-	n/a
Benefits Total		**$ 82,290**	**$ 102,559**	**$ 136,272**	**$ 134,025**	**$ 134,025**	**$ 92,987**	**$ (41,038)**	**-30.62%**
Personal Services Total		**$ 326,536**	**$ 396,797**	**$ 498,816**	**$ 495,958**	**$ 495,958**	**$ 416,506**	**$ (79,452)**	**-16.02%**
Inventory Adjustment	5474.0220	$ -	$ -	$ 19,114	$ -	$ -	$ -	$ -	n/a
Postage	5474.0224	20	19	2	10	10	15	5	50.00%
General Operating Supplies	5474.0225	8,746	8,993	9,094	10,700	10,700	9,000	(1,700)	-15.89%
Advertisements	5474.0226	-	14	-	75	75	75	-	0.00%
Hardware/Operating Supply	5474.0241	-	-	-				-	n/a
Fuel & Lubricants	5474.0243	11,945	12,137	14,060	14,400	14,400	14,400	-	0.00%
Tires & Batteries	5474.0248	2,431	1,539	610	1,760	1,760	1,760	-	0.00%
Small Tools[2]	5474.0249	-	561	-				-	n/a
Travel Expenditures	5474.0307	-		146				-	n/a
Legal	5474.0308	-	-	-				-	n/a
Conferences & Training	5474.0309	381	-	-				-	n/a
Accounting	5474.0314	-	-	-				-	n/a
Auditing	5474.0315	-	-	-				-	n/a
Dues	5474.0318	45	-	-				-	n/a
Other Professional Fees	5474.0320	103	370	57	150	150	120	(30)	-20.00%
Damages, Rewards, & Indemnities	5474.0321	-	-	-	-	-	-	-	n/a
Communications	5474.0326	2,501	2,220	1,983	3,520	3,520	3,520	-	0.00%
Maintenance Contracts	5474.0328	258	154	9	2,150	2,150	3,575	1,425	66.28%
Property & Liability Insurance	5474.0330	917	878	840	743	743	781	37	5.00%
Utilities - Electricity	5474.0332	12,521	13,094	16,501	17,500	17,500	17,500	-	0.00%
Natural Gas	5474.0333	8,135	8,206	10,135	11,600	11,600	11,600	-	0.00%
Water & Sewerage	5474.0334	14,848	15,400	17,117	16,500	16,500	16,500	-	0.00%
Uniforms	5474.0337	1,512	1,453	1,492	2,000	2,000	1,800	(200)	-10.00%
Miscellaneous	5474.0352	6	22	3	-	-	-	-	n/a
Repairs Others	5474.0360	715	199	253	3,000	3,000	2,700	(300)	-10.00%
Repairs - Autos	5474.0361	2,382	2,406	6,754	4,500	4,500	4,000	(500)	-11.11%
Repairs- Buildings & Grounds	5474.0362	4,924	3,203	265	5,000	5,000	5,000	-	0.00%
Operating Leases	5474.0367	-	-	-	-	-	-	-	n/a
Capitalized Software	5474.0465	-	25,500	-	-	-	-	-	n/a
Software	5474.0466	-	-	960	-	-	-	-	n/a
Computer Hardware & Peripherals	5474.0468	-	-	-	-	-	-	-	n/a
Construction in Progress	5474.0469	-	-	-	-	-	-	-	n/a
Capital Assets- Buildings	5474.0470	-	19,579	-	-	-	-	-	n/a
Capital Assets- Autos	5474.0471	-	22,000	-	-	-	-	-	n/a
Expendable Equipment[2]	5474.0476	6,516	9,626	1,533	7,500	7,500	7,000	(500)	-6.67%
Fiber Rehab Project	5474.0508	-	-	8,694	-	-	-	-	n/a
Motor Pool - Repairs & Maintenance	5474.0700	532	547	-	2,000	2,000	1,800	(200)	-10.00%
Operating Expenditures Total		**$ 79,438**	**$ 148,120**	**$ 109,622**	**$ 103,108**	**$ 103,108**	**$ 101,146**	**$ (1,963)**	**-1.90%**
Debt Service - Principal	5474.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5474.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ 33,417**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Fleet Maintenance Total		**$ 439,391**	**$ 544,917**	**$ 608,438**	**$ 599,067**	**$ 599,067**	**$ 517,652**	**$ (81,415)**	**-13.59%**

(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, 2010 - DECEMBER 31, 2010

FUND: 10 NAME: RURAL TRANSPORTATION

DEPT: 71 NAME: JACKSON COUNTY TRANSPORT[1]

OBJECT OF EXPENDITURE	NUMBER 5571	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular	5571.0102	$ 34,347	$ 54,003	$ 53,332	$ 77,085	$ 77,085	$ 73,527	$ (3,558)	-4.62%
Salaries - Part Time	5571.0103	11,844	10,490	13,983	-	-	-	-	n/a
Salaries - Overtime[2]	5571.0105	601	1,071	888	-	-	1,144	1,144	n/a
Salaries Total		**$ 46,792**	**$ 65,564**	**$ 68,204**	**$ 77,085**	**$ 77,085**	**$ 74,671**	**$ (2,414)**	**-3.13%**
Unemployment Insurance	5571.0108	$ 347	$ 242	$ 130	$ 232	$ 232	$ 150	$ (82)	-35.16%
Medicare	5571.0109	628	786	929	1,143	1,143	1,083	(60)	-5.24%
FICA	5571.0110	2,687	3,359	3,974	4,886	4,886	4,630	(256)	-5.24%
Retirement	5571.0111	1,755	2,370	2,803	2,345	2,345	-	(2,345)	-100.00%
Health Insurance	5571.0112	11,651	15,209	17,430	26,939	17,950	21,344	(5,595)	-20.77%
Workers' Compensation Insurance	5571.0113	2,298	2,472	2,547	2,456	2,456	2,579	123	5.00%
Benefits Total		**$ 19,366**	**$ 24,438**	**$ 27,813**	**$ 38,001**	**$ 29,012**	**$ 29,786**	**$ (8,216)**	**-21.62%**
Personal Services Total		**$ 66,158**	**$ 90,002**	**$ 96,017**	**$ 115,086**	**$ 106,097**	**$ 104,457**	**$ (10,629)**	**-9.24%**
Intergovernmental	5571.0000	$ -	$ -	$ 2,225				$ -	n/a
Books & Periodicals	5571.0219	-	-	-				-	n/a
Postage[3]	5571.0224	94	(47)	42	100	-	75	(25)	-25.00%
General Operating Supplies	5571.0225	184	476	129	350	490	325	(25)	-7.14%
Advertisements	5571.0226	17	12	-	200	60	150	(50)	-25.00%
Fuel & Lubricants[4]	5571.0243	13,626	16,084	22,684	25,500	10,400	27,000	1,500	5.88%
Tires & Batteries	5571.0248	1,473	1,631	944	1,600	2,000	1,800	200	12.50%
Travel Expenses	5571.0307	20	105	21	75	-	50	(25)	-33.33%
Conferences & Training	5571.0309	-	38	-	1,250	-	100	(1,150)	-92.00%
Auditing	5571.0315	610	331	529	-	-	-	-	n/a
Other Professional Fees	5571.0320	263	334	106	-	293	-	-	n/a
Rewards, Damages, & Indemnities	5571.0321	535	-	-	-	-	-	-	n/a
Communications	5571.0326	768	179	1,505	1,000	1,070	1,600	600	60.00%
Maintenance Contracts[5]	5571.0328	-	1,500	1,375	1,500	2,125	2,125	625	41.67%
Marketing	5571.0329	-	-	-	550	-	350	(200)	-36.36%
Property & Liability Insurance	5571.0330	3,006	2,991	2,860	2,528	1,871	1,965	(564)	-22.30%
Uniforms	5571.0337	215	30	-	650	-	650	-	0.00%
Miscellaneous	5571.0352	72	-	-	-	-	-	-	n/a
Repairs - Automobiles	5571.0361	1,510	2,685	11,982	3,000	5,060	4,800	1,800	60.00%
Software	5571.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5571.0468	1,327	-	-	-	-	-	-	n/a
Expendable Equipment	5571.0476	2,244	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 25,964**	**$ 26,349**	**$ 44,403**	**$ 38,303**	**$ 23,369**	**$ 40,990**	**$ 2,686**	**7.01%**
Debt Service - Principal		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service -Interest		-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Transport Total		**$ 92,122**	**$ 116,351**	**$ 140,420**	**$ 153,389**	**$ 129,466**	**$ 145,446**	**$ (7,943)**	**-5.18%**

(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.

(5) #0328 - Mobile AT = $2,125

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010

FUND: 10 NAME: GENERAL FUND

DEPT: Various NAME: INDEPENDENT AGENCIES

OBJECT OF EXPENDITURE	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Grant in Aid-Piedmont Regional Library [1]	5644.0339	$ 75,000	$ 27,123	$ 69,103	$ 35,000	$ 35,000	$ 35,000	$ -	0.00%
Grant in Aid-Commerce Library	5691.0339	-	16,096	3,566	15,000	15,000	15,000	-	0.00%
Grant in Aid-Jefferson Library	5692.0339	-	14,736	1,023	15,000	15,000	15,000	-	0.00%
Grant in Aid-Maysville Library	5693.0339	-	4,344	2,558	15,000	15,000	15,000	-	0.00%
Grant in Aid-Nicholson Library	5694.0339	-	4,586	1,250	5,000	5,000	5,000	-	0.00%
Grant in Aid-Braselton Library	5695.0339	-	6,072	-	5,000	5,000	5,000	-	0.00%
Grant in Aid-Pendergrass Library	5696.0339	-	2,619	-	5,000	5,000	5,000	-	0.00%
Grant in Aid-Talmo Regional Library	5697.0339	-	1,924	-	5,000	5,000	5,000	-	0.00%
Other Professional Fees - Health Dept. [3]	5527.0320	30,725	10,242	-	-	-	-	-	n/a
Supplies - Health Dept.	5527.0225	415	-	-	-	-	-	-	n/a
Repairs/Bldgs & Grnd - Health Dept.	5527.0362	7	719	-	-	-	-	-	n/a
Grant in Aid-DFACS	5529.0339	37,134	42,134	42,134	42,134	42,134	42,134	-	0.00%
Grant in Aid-NE GA Mental Health	5545.0339	12,045	12,045	12,045	12,767	12,767	12,767	-	0.00%
NE GA Mental Health - Water & Sewer	5545.0334	1,263	1,427	1,969	2,000	2,000	2,000	-	0.00%
Grant in Aid-Oconee River Soil & Water [1]	5151.0339	4,000	-	-	5,000	5,000	5,000	-	0.00%
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	56	1,235	-	4,598	4,598	4,598	-	0.00%
Grant in Aid - Forestry Commission [2]	5246.0339	4,764	4,764	4,764	4,764	4,764	4,764	-	0.00%
Legal - Economic Development	5142.0308	12,633	16,485	-	20,000	20,000	20,000	-	0.00%
Auditing - Economic Development	5142.0315	5,450	4,000	3,837	4,500	4,500	4,500	-	0.00%
Chamber of Commerce-Operating - Ec. Dev.	5142.0339	41,443	60,000	60,000	100,000	100,000	100,000	-	0.00%
Miscellaneous - Economic Development	5142.0352	11,428	40,000	40,000	-	-	-	-	n/a
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%
Total Independent Agencies		**$ 277,044**	**$ 311,233**	**$ 282,930**	**$ 336,445**	**$ 336,445**	**$ 336,445**	**$ -**	**0.00%**

(1) - Library support has increased

(2) - #1052460339 - Forest Wildlife Protection based on the number of acres in Jackson County times a set annual rate per acre. Based on $.04 per acre.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: Various NAME: NON-DEPARTMENTAL

OBJECT OF EXPENDITURE	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular	5121.0102	$ 100	$ 7,131	$ 7,515	$ 9,740	$ 7,432	$ 9,740	$ -	0.00%
Salaries - Part Time	5121.0103	105	100	56	-	274	275	275	n/a
Courthouse Security Personnel	5121.0104	24,713	-	-	-	-	-	-	n/a
Salaries - Overtime	5121.0105	-	514	694	-	-	-	-	n/a
Unemployment Insurance	5121.0108	393	3	12	-	10	10	10	n/a
Medicare	5121.0109	354	93	115	-	109	110	110	n/a
FICA	5121.0110	1,469	398	493	-	465	465	465	n/a
Retirement	5121.0111	-	-	-	-	-	-	-	n/a
Health Insurance	5121.0112	3,232	-	-	-	-	-	-	n/a
Workers' Compensation Insurance	5121.0113	-	-	-	-	-	-	-	n/a
Medicare Supplement - R.S.	5121.0114	-	-	-	-	-	-	-	n/a
Seed Feed & Fertilizer	5121.0223	-	-	-	-	-	-	-	n/a
Postage	5121.0224	-	-	-	-	-	-	-	n/a
Supplies	5121.0225	13,513	12,320	10,548	14,000	7,352	12,600	(1,400)	-10.00%
Advertisement	5121.0226	-	-	-	-	-	-	-	n/a
Kitchen Supplies	5121.0242	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5121.0243	569	476	437	-	-	-	-	n/a
Janitorial Supply, Linen	5121.0244	-	-	-	-	-	-	-	n/a
Travel Expenditures	5121.0307	630		-	-	-	-	-	n/a
Legal	5121.0308	-	-	-	-	-	-	-	n/a
Purchased Contracted Services[1]	5121.0317	101,119	83,437	91,159	95,718	95,718	95,718	-	0.00%
Other Professional Fees	5121.0320	2,586	16,000	3,000	-	-	-	-	n/a
Rewards, Damages & Indemnities	5121.0321	-	-	-	-	-	-	-	n/a
Telephone	5121.0326	29,136	25,057	21,243	26,000	22,270	23,500	(2,500)	-9.62%
Maintenance Contracts [8]	5121.0328	52,721	69,817	48,224	72,127	70,579	37,086	(35,041)	-48.58%
Insurance	5121.0330	24,693	23,620	22,587	24,801	18,660	19,593	(5,208)	-21.00%
Utilities	5121.0332	-	-	-	-	-	-	-	n/a
Electricity	5121.0332	92,757	97,259	93,083	100,000	95,034	95,000	(5,000)	-5.00%
Natural Gas	5121.0333	38,793	39,843	50,468	40,000	50,000	51,000	11,000	27.50%
Water & Sewerage	5121.0334	22,922	22,857	26,243	23,000	24,150	26,400	3,400	14.78%
Rent	5121.0338	-	-					-	n/a
Miscellaneous	5121.0352	-	-					-	n/a
Landscape Maintenance	5121.0359	-	-	-	-	-	5,000	5,000	n/a
Repairs Equipment	5121.0360	-	1,665					-	n/a
Repairs Buildings & Grounds	5121.0362	35,037	24,227	81	25,000	25,000		(25,000)	-100.00%
Operating Leases[2]	5121.0367	2,316	4,642	4,887	4,887	4,887	4,887	-	0.00%
Property Tax Expenditure	5121.0384	-	-	-	-	-	-	-	n/a
Loan Insurance Costs	5121.0385	-	-	-	-	-	-	-	n/a
Capitalized Computer Software	5121.0465	-	72,000	-	-	-	-	-	n/a
Software	5121.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5121.0468	-	-	-	-	-	-	-	n/a
Construction In Progress	5121.0469	-	-	-	-	-	-	-	n/a
Expendable Equipment	5121.0476	-	-	-	-	-	-	-	n/a
Relocation Expenditures	5121.0501	-	-	-	-	-	-	-	n/a
Mold Remediation	5121.0502	3,200	-	-	-	-	-	-	n/a
Preservation Plan Historic Courthouse	5121.0503	14,468	6,241	-	-	-	-	-	n/a
Records Management Grant	5121.0504	-	2,505	-	-	-	-	-	n/a
ISTEA- Grant Courthouse	5121.0505	-	250	-	-	-	-	-	n/a
Total Courthouse		**$ 464,826**	**$ 507,700**	**$ 380,844**	**$ 435,273**	**$ 421,940**	**$ 381,384**	**$ (53,889)**	**-12.38%**
Utilities - District Courthouse	5124.0332	$ (21)	$ -	$ (12)	$ -	$ -	$ -	$ -	n/a
Total District Courthouse		**$ (21)**	**$ -**	**$ (12)**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Supplies	5140.0225	$ 23,997	$ 25,736	$ 29,610	$ 30,000	$ 18,513	$ 20,000	$ (10,000)	-33.33%
Kitchen Supplies	5140.0242	-	-	-	-	-	-	-	n/a
Employee Safety Committee	5140.0246	-	-	-	1,000	-	500	(500)	-50.00%
Employee Activities	5140.0313	9,804	10,941	14,677	15,000	13,500	-	(15,000)	-100.00%
Other Professional Fees[3]	5140.0320	20,432	2,176	4,045	2,700	2,430	2,400	(300)	-11.11%
Communications	5140.0326	130,285	129,099	216,125	30,000	111,123	47,000	17,000	56.67%
Maintenance Contracts	5140.0328	8,213	-	997	-	-	-	-	n/a
Property and Liability Insurance	5140.0330	51,944	63,346	51,951	66,513	41,504	43,579	(22,934)	-34.48%
Utilities	5140.0332	-	-	-	-	-	-	-	n/a
Electricity	5140.0332	55,531	50,958	60,983	56,000	71,930	65,000	9,000	16.07%
Natural Gas	5140.0333	8,068	7,907	9,152	9,000	9,000	9,500	500	
Water & Sewerage	5140.0334	4,242	4,183	4,546	4,500	7,008	6,000	1,500	33.33%
Rent[4]	5140.0338	4,950	5,400	5,850	5,400	5,400	-	(5,400)	-100.00%
Repairs Buildings & Grounds	5140.0362	16,013	31,246	3,640	35,000	35,000		(35,000)	-100.00%
Operating Lease Expense[5]	5140.0367	10,471	12,603	12,825	12,679	13,613	13,300	621	4.90%
Capitalized Computer Software	5410.0465	-	25,928	-	-	-	-	-	n/a
Software	5140.0466	5,050	-	-	-	535	-	-	n/a
Computer Hardware & Peripherals	5140.0468	-	-	-	-	-	-	-	n/a
Capital Assets - Building	5140.0470	-	-	7,036	-	-	-	-	n/a
Nonstructrual Improvements	5140.0474	-	-	10,500	-	-	-	-	n/a
I.T. Expenditures	5140.0475	-	-	-	-	-	-	-	n/a
Expendable Equipment	5140.0476	-	-	1,988	-	3,916	-	-	n/a
Website Development	5140.0500	7,884	-	-	-	-	-	-	n/a
Personnel Dept. Relocation	5140.0501	-	-	-	-	-	-	-	n/a
Records Room Renovation	5140.0502	-	-	-	-	-	-	-	n/a
Voice Over I.P. System	5140.0503	-	-	142,754	-	-	-	-	n/a
East Commerce Shopping Center	5140.6000	-	-	-	-	-	-	-	n/a
Total Administrative Building		**$ 356,884**	**$ 369,523**	**$ 576,679**	**$ 267,792**	**$ 333,472**	**$ 207,279**	**$ (60,513)**	**-22.60%**

NON-DEPARTMENTAL INFORMATION CONTINUED ON NEXT SHEET

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 10 NAME: GENERAL FUND
DEPT: Various NAME: NON-DEPARTMENTAL

OBJECT OF EXPENDITURE	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Commerce Service Center- Electricity	5144.0332	$ 18,683	$ 17,455	$ 16,457	$ 20,000	$ 16,802	$ 20,000	$ -	0.00%
Commerce Service Center - Water	5144.0334	262	296	339	350	350	350	-	0.00%
Commerce Service Center - Repairs/Bldg	5144.0362	672	215	27	5,000			(5,000)	-100.00%
Total Commerce Service Center		**$ 19,617**	**$ 17,966**	**$ 16,822**	**$ 25,350**	**$ 17,152**	**$ 20,350**	**$ (5,000)**	**-19.72%**
Miscellaneous	5153.0352	$ 20,490	$ 17,980	$ 31,188	$ 15,000	$ 6,640	$ 10,000	$ (5,000)	-33.33%
Community Promo. District 1	5153.0353	2,000	-	2,000	2,000	640	2,000	-	0.00%
Employee Tuition Program	5153.0354	1,000	2,073	1,679	5,000	-	2,000	(3,000)	-60.00%
Community Promo. District 2	5153.0355	900	1,715	1,711	2,000	200	2,000	-	0.00%
Community Promo. District 3	5153.0356	1,945	2,000	2,113	2,000	1,256	2,000	-	0.00%
Community Promo. District 4	5153.0357	2,055	2,000	1,508	2,000	852	2,000	-	0.00%
Community Promo. Chairperson	5153.0358	1,988	2,050	1,541	2,000	200	2,000	-	0.00%
Total Community Promotions		**$ 30,378**	**$ 27,818**	**$ 41,739**	**$ 30,000**	**$ 9,788**	**$ 22,000**	**$ (8,000)**	**-26.67%**
Food Stamps	5537.0339	$ -	$ -					$ -	n/a
Miscellaneous		-	-					-	n/a
Burials	5554.0353	1,000	2,500	2,995	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		**$ 16,000**	**$ 17,500**	**$ 17,995**	**$ 18,000**	**$ 18,000**	**$ 18,000**	**$ -**	**0.00%**
Dues - Northeast GA R.D.C.[6]	5150.0318	$ 29,356	$ 42,162	$ 42,162	$ 42,162	$ 42,162	$ 42,162	$ -	0.00%
Dues - ACCG	5150.0319	4,190	4,190	4,609	4,609	4,609	4,609	-	0.00%
Total General Administrative Dues		**$ 33,546**	**$ 46,352**	**$ 46,771**	**$ 46,771**	**$ 46,771**	**$ 46,771**	**$ -**	**0.00%**
IDA Legal	**5142.0308**	**$ -**	**$ -**	**$ 12,654**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
General Legal[9]	**5110.0308**	**$ -**	**$ -**	**$ -**	**$ 242,950**	**$ 242,950**	**$ 242,950**	**$ -**	**0.00%**
Planning Commission	**5141.0225**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Medicare Supplements[7]	**5153.0351**	**$ 18,388**	**$ 22,710**	**$ 22,320**	**$ 25,000**	**$ 36,018**	**$ 36,025**	**$ 11,025**	**44.10%**
Street Lighting	**5428.0332**	**$ 46,900**	**$ 131,655**	**$ 155,557**	**$ 145,000**	**$ 145,000**	**$ 217,500**	**$ 72,500**	**50.00%**
Contingency	**5169.0475**	**$ -**	**$ -**	**$ -**	**$ 486,106**	**$ 486,106**	**$ -**	**$ (486,106)**	**-100.00%**
Operating Expenditures Total		**$ 986,517**	**$ 1,141,224**	**$ 1,271,369**	**$ 1,722,242**	**$ 1,757,197**	**$ 1,192,259**	**$ (529,983)**	**-30.77%**
Courthouse - Principal	5121.0477	$ 525,000	$ 535,000	$ 550,000	$ -	$ -	$ -	$ -	n/a
Courthouse - Interest	5121.0478	1,164,038	1,152,100	1,237,881	-	-	-	-	n/a
Administration Building - Principal	5140.0477	695,594	714,688	181,705	-	-	-	-	n/a
Administration Building - Interest	5140.0478	36,203	17,110	1,071	-	-	-	-	n/a
Principal - Economic Development Bonds	5142.0477	-	670,000	690,000	-	-	-	-	n/a
Interest - Economic Development Bonds	5142.0478	-	689,650	666,663	-	-	-	-	n/a
Commerce Sewer Expansion	5576.0400	-	-	-	-	-	-	-	n/a
Debt Service Reserve - Interest	5110.0478	-	-	-	-	-	-	-	n/a
Blended Lease Interest	5580.0478	-	-	-	-	-	-	-	n/a
Commerce Sewer Expansion Principal	5576.0477	19,210	20,249	15,901	-	-	-	-	n/a
Commerce Sewer Expansion Interest	5576.0478	13,958	12,920	8,974	-	-	-	-	n/a
Landfill Closure/Post Closure Costs	5536.0365	-	-					-	n/a
Total Debt Service		**$ 2,454,003**	**$ 3,811,717**	**$ 3,352,195**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capitalized Computer Software	5140.0465	$ 6,017	$ -	$ -	$ -	**$ -**	**$ -**	$ -	n/a
Courthouse/Const. In Progress	5121.0469	-	-	-	-	-	-	-	n/a
Construction in Progress	5140.0469	176,399	-	-	-	-	-	-	n/a
Capital Assets Buildings	5121.0470	-	-	-	-	-	-	-	n/a
Capital Assets Buildings	5140.0470	-	-	-	-	-	-	-	n/a
Capital Assets Other	5140.0473	-	-					-	n/a
Non Structural Improvements	5140.0474	-	-	-	-	-	-	-	n/a
Capital Outlay		-	-	-	-	-	-	-	n/a
Total Capital Outlay		**$ 182,416**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	n/a
Total Non-Departmental		**$ 3,622,936**	**$ 4,952,941**	**$ 4,623,564**	**$ 1,722,242**	**$ 1,757,197**	**$ 1,192,259**	**$ (529,983)**	**-30.77%**

(1) #1051210317 - Cleaning contract made in 2007
(2) #1051210367 - Lease on centralized postage meter at $407.24 per month.
(3) #1051400320 - Document Destruction
(4) #1051400338 - ACTION , moved to Admin building for rent savings.
(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:
Thyssenkrupp Elevators at $9,288
Cummins South Generators at $995
Powerware UPS at $3,475
Convergent Technologies at $10,252
Anderson Chemical at $2,976
Action Pest Control at $1,800
Dwight Oliver at $4,800
Rapidscan at $3,500
(9) #1051100308 - Includes $242,950 for Legal, moved from Governing Body departmental budget

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010

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	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Transfers Out - Transfer Station	5536.0999	$ 606,479	$ 279,281	$ 367,279	$ 419,497	$ 419,497	$ 529,609	$ 110,112	26.25%
Transfers Out - Courthouse	5121.0999	-	-	-	1,782,069	1,782,069	1,818,246	36,177	2.03%
Transfers Out - County Agent	5128.0999						14,472	14,472	n/a
Transfers Out - Building Inspections	5131.0999	-	-	360,632	-	-	-	-	n/a
Transfers Out - Planning & Zoning	5132.0999	-	185,854	(93,977)	370,503	370,503	198,035	(172,468)	-46.55%
Transfers Out - Maintenance	5139.0999						13,546	13,546	n/a
Transfers Out - Economic Development	5142.0999	-	50,240	-	1,358,000	1,358,000	1,360,250	2,250	0.17%
Transfers Out - J.C.C.I.	5225.0999						14,503	14,503	n/a
Transfers Out - Engineering - Public Development	5427.0999	-		194,686	187,747	187,747	45,476	(142,271)	-75.78%
Transfers Out - E911	5259.0999	387,822	527,587	603,597	457,467	457,467	283,978	(173,489)	-37.92%
Transfers Out - JCCI Fire Brigade	5266.0999						268,517	268,517	n/a
Transfers Out - Fleet Maintenance	5474.0999						9,313	9,313	n/a
Transfers Out - Keep Jackson Beautiful	5544.0999	395	646	51,354	38,661	38,661	58,699	20,038	51.83%
Transfers Out - Debt Svc Fund/Hosp. Auth.	5548.0999	156,718	156,356	155,833	151,480	151,480	150,795	(685)	-0.45%
Transfers Out - Senior Center	5558.0999	236,961	259,256	330,099	297,100	297,100	272,246	(24,854)	-8.37%
Transfers Out - Roads & Bridges	5426.0999	75,042	650,412	95,000	744,695	744,695	852,996	108,301	14.54%
Transfers Out - EMS/Ambulance	5222.0999	1,564,705	2,165,157	2,030,683	2,111,403	2,111,403	1,830,429	(280,974)	-13.31%
Transfers Out - Hurricane Shoals	5632.0999	108,668	112,890	117,519	118,329	118,329	107,864	(10,465)	-8.84%
Transfers Out - Recreation	5657.0999	590,758	695,951	761,804	811,595	811,595	746,167	(65,428)	-8.06%
Transfers Out - Health Dept.	5527.0999	110,560	115,088	150,785	230,784	230,784	230,784	-	0.00%
Transfers Out - Airport	5152.0999	55,500	24,962	15,000	153,075	153,075	313,201	160,126	104.61%
Transfers Out - Water Authority	5580.0999	-	55,400	1,747,334	1,587,621	1,587,621	1,585,598	(2,023)	-0.13%
Transfers Out - Emergency Management Agency	5260.0999	18,351.00	57,730	31,291	75,925	75,925	81,943	6,018	7.93%
Transfers Out - Tax Assessor	5111.0999	-	-	-	13,276	13,276	-	(13,276)	-100.00%
Transfers Out - Sheriff's Department	5218.0999				693,451	693,451	403,833	(289,618)	-41.76%
Transfers Out - Debt Service Reserve	5110.0999				47,117	47,117	-	(47,117)	-100.00%
Transfers Out - Commerce Sewer Expansion	5576.0999				33,168	33,168	33,167	(1)	0.00%
Total Transfers Out		**$ 3,911,959**	**$ 5,336,810**	**$ 6,918,920**	**$ 11,682,963**	**$ 11,682,963**	**$ 11,223,667**	**$ (459,296)**	**-3.93%**

(1) This function and activity moved to General Fund 10 from Special Revenue Fund 60 in 2004.

Debt | Special Rev. Fund | Component Unit | Enterprise Fund | Splost/Debt

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.

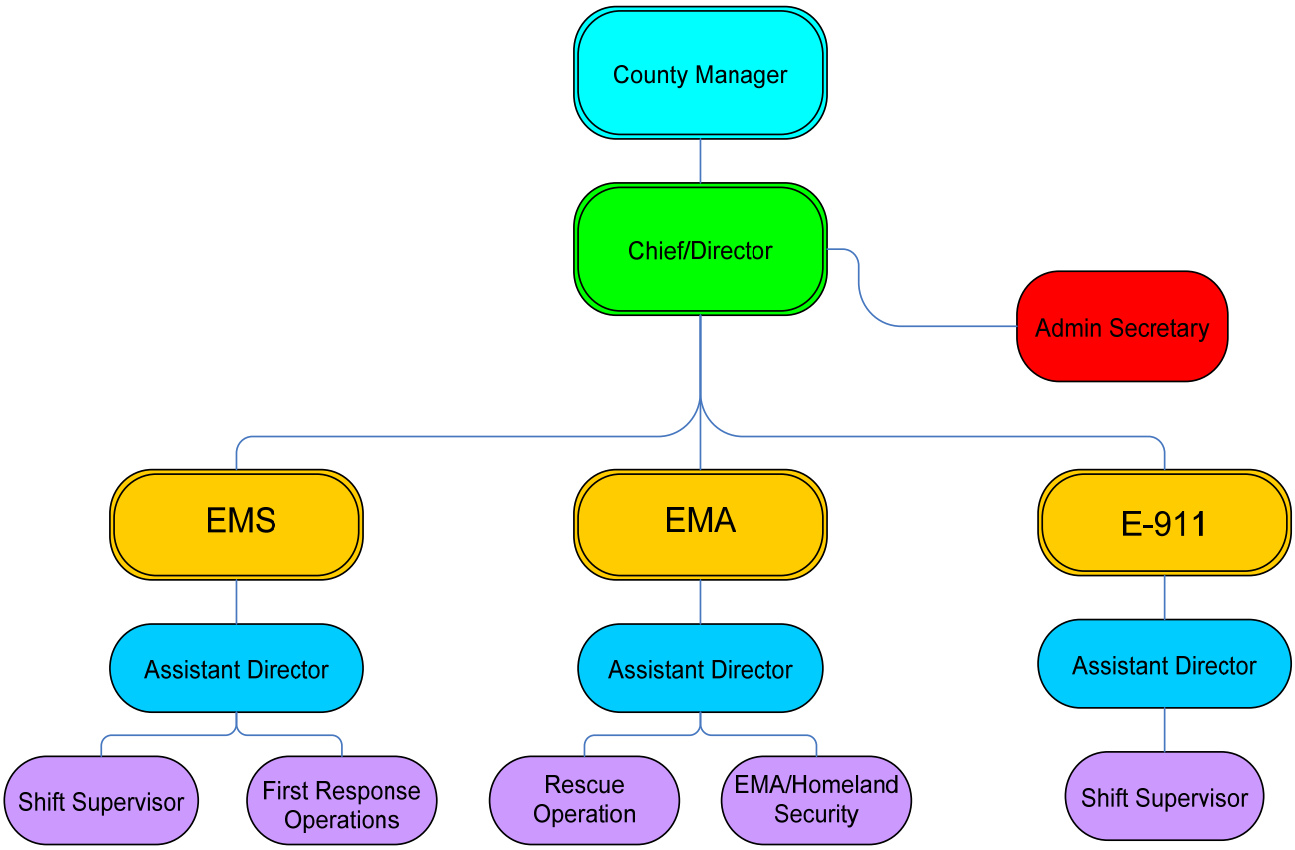
Drug Enforcement – to account for funds collected from fines and forfeitures to be used for drug enforcement, abuse, treatment, and education programs.

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 during disastrous times.

NUMBER OF APPROVED POSITIONS: 13 full-time and 15 part-time on roster.

GOALS:

- Continue improvements and upgrades to the radio infrastructure to provide field personnel with safe and reliable communications to perform their assigned duties during emergency and non-emergency operations.
- Finalize the development of an in-house training program and provide additional training for medical aided dispatch thus improving our delivery services to our citizens.
- In coordination and in conjunction with EMA, maintain and implement further emergency, early, warning system capabilities throughout the county and its municipalities.
- Continue to coordinate and plan to upgrade to an 800/700 MHz radio system and to find innovative ways of financing to support the system.

OBJECTIVES:

- Dispatch all calls within three minutes or less.
- Provide emergency medical instruction on appropriate medical related calls with 100% accuracy and efficiency.
- Provide emergency responders with all required assistance necessary in the performance of their duties.
- Provide the public and community with assistance as requested in a timely manner, utilizing all available resources needed.
- Provide emergency early warning messages to alert the public and emergency personnel of impending danger.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

- 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). Also, the county public safety radio system must be narrow band by the year 2013 to meet Federal mandates.
- Relocation of Sheriff Department dispatchers to the new jail facility.
- Implementation of Call Taker positions at the E-911 center.
- Updating the CAD (computer assisted dispatching) mapping system – ongoing.
- Replacement of CAD computers and servers in E-911 center.
- Requested scheduled overtime of $54,537 for 12 dispatchers working 208 hours at an hourly rate of $21.85 per hour. Requested unscheduled overtime of $66,663 for 12 dispatchers working 254 hours at an hourly rate of $21.85 per hour. A total of $90,000 for overtime was approved based on actual data and assessment of the impact of furlough days.
- **Radio Systems Upgrade, estimated cost = $1,200,000** – Implement three repeater sites and microwave system. Federal regulation mandates implementation of a narrow band radio system by year 2013. Radios presently in use by Jackson County Public Safety will then become obsolete.

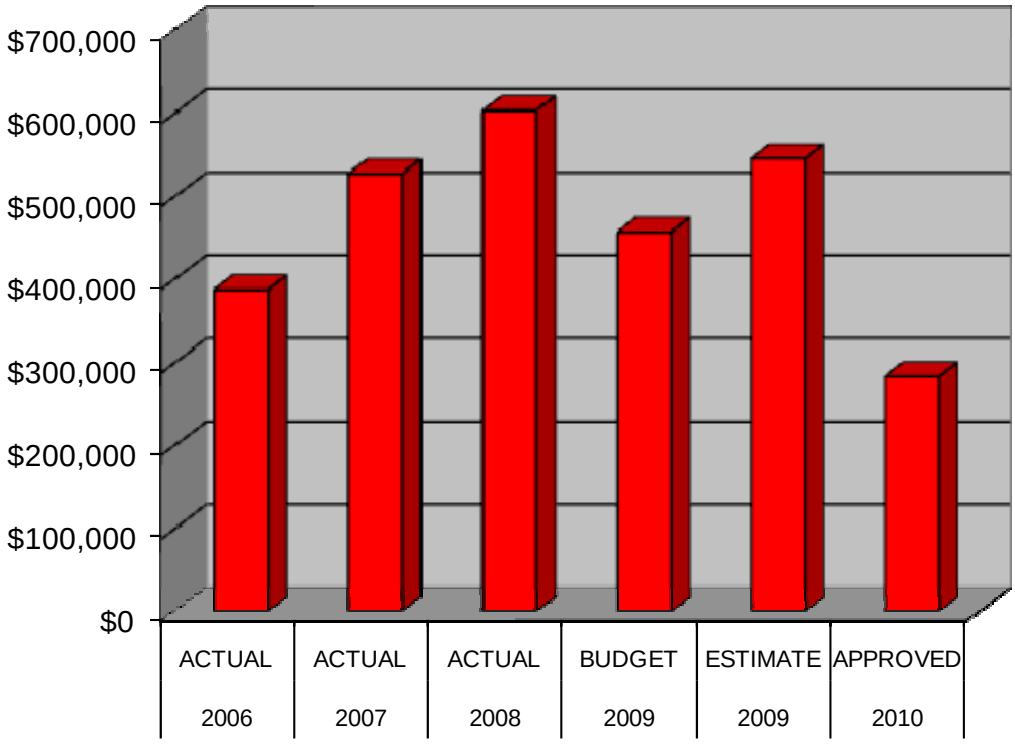
PERFORMANCE MEASURES:

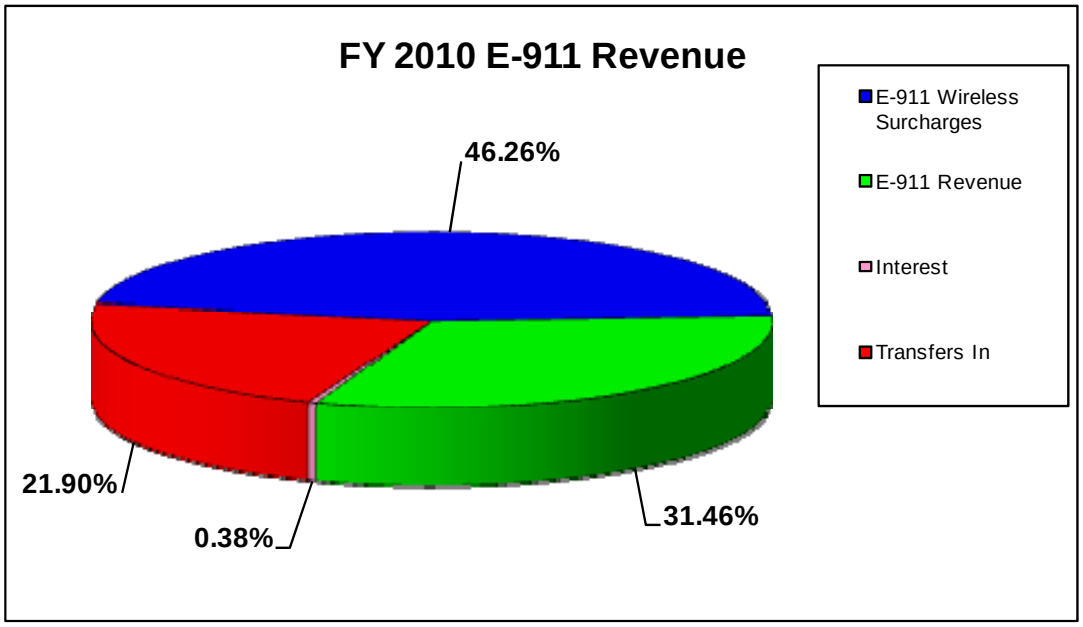
	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Workload Measures					
Volume of Calls Received	168,983	154,869	141,438	175,000	190,000
Volume of Calls Dispatched	159,282	179,471	162,318	170,000	185,000
Volume of Fire Calls Dispatched	2,670	2,152	1,979	2,500	3,100
Volume of Rescue Calls Dispatched	2,220	2,952	3,033	3,100	3,500
Volume of EMS Calls Dispatched	5,582	5,957	5,746	6,000	6,300
Volume of Police Calls Dispatched	85,057	87,317	83,132	90,000	98,000
(APD, BPD, CPD, HPD, JPD, MPD)					
Volume of Sheriff Calls Dispatched	61,262	59,853	68,143	70,000	73,000
Volume of Other Agency Dispatched	2,491	1,977	1,285	2,700	3,000
(GSP,DNR,MUT AID, CO MARS, ACO)					
Volume of Addresses Issued	2,720	2,470	733	500	1,000
Average Calls Per Day	463	424	380	400	500

HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL REVENUES

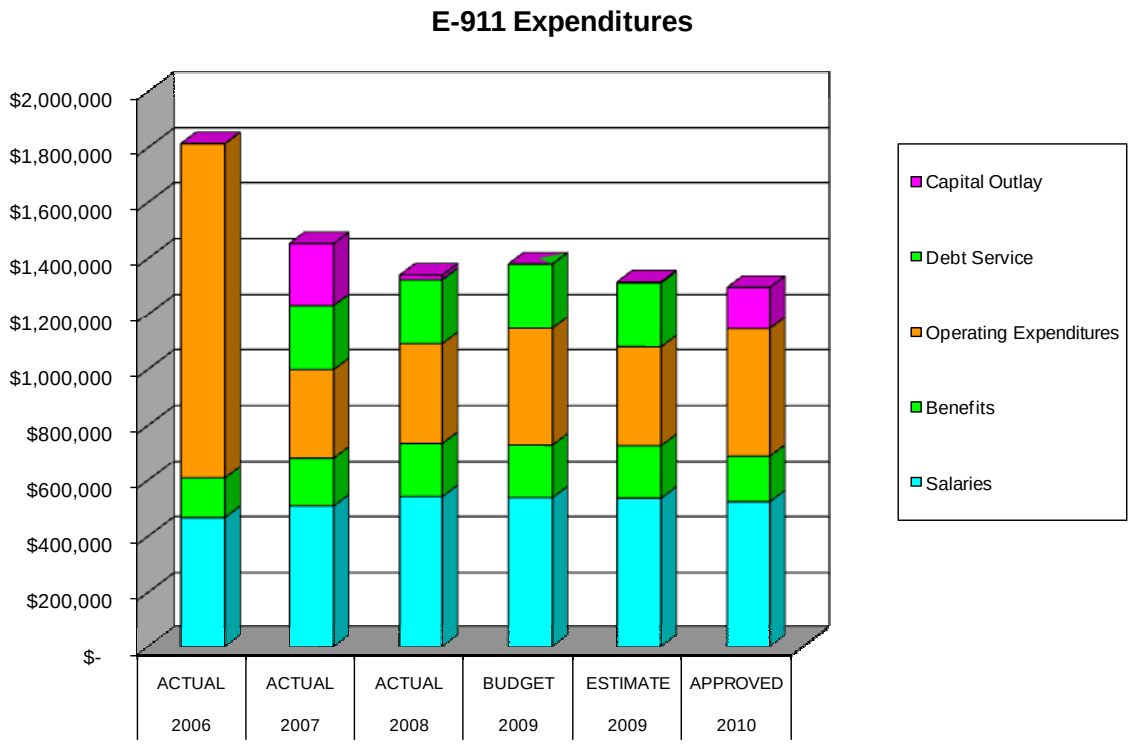
		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
REVENUE SOURCE									
Intergovernmental Revenue	4059.5113		$ -					$ -	n/a
Wireless Phase One Reserve	4059.5147	-	-					-	n/a
E-911 Wireless Surcharges	4059.5148	369,184	478,244	639,410	510,000	600,000	600,000	90,000	17.65%
E-911 Revenue	4059.5149	380,423	413,578	406,306	408,000	408,000	408,000	-	0.00%
Sale of Map Books	4059.5150	190	60					-	n/a
Interest	4059.5170	17,487	16,402	4,496	4,972	1,694	4,972	-	0.00%
Sale of County Property	4059.5171	524	503	883				-	n/a
NEHD Bioterrorism	4059.5174	-	-					-	n/a
ODP Grant 04-GE-T4-0012 Homeland	4059.5175	-	3,443					-	n/a
LEOP-03-0001 Grant Funds	4059.5176	-	-					-	n/a
Federal Grant	4059.5177	-	-					-	n/a
Federal Grant (HMPG 1033-0202)	4059.5178	-	18,750					-	n/a
Rental Income	4059.5179	2,897	-	-	-	-	-	-	n/a
Proceeds Capital Lease	4059.5200	649,000	-	-	-	-	-	-	n/a
Transfers In	4059.5998	387,822	527,587	603,597	457,467	545,488	283,978	(173,489)	-37.92%
TOTAL REVENUES E-911		**$1,807,527**	**$1,458,569**	**$1,654,693**	**$1,380,439**	**$1,555,182**	**$1,296,950**	**$ (83,489)**	**-6.05%**

E-911 TRANSFERS-IN COMPARISON





E911 FY10 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.

- 2.72% or $14,655 decrease in salaries primarily due to:
  - Implementation of furlough days.
- 12.99% or $25,003 decrease in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs, and retirement contribution freezes.
- 9.24% or $38,531 increase in operating expenditures primarily due to:
  - 34.64% or $53,000 decrease in wireless technology which was previously used to implement Phase 2 technology in the E-911 Center.
  - 154.55% or $85,000 increase in communications due to new and expanded operating systems.
- 100% or $232,862 decrease in debt service due to retirement of CAD system debt in FY 2009.
- Total decrease of 6.05% or $83,489.

ADDITIONAL STAFF REQUESTED:

- **Four (4) Communication Call Takers, estimated cost @ Grade 11 is $217,120** includes salary, benefits & overtime).
  When the new jail is finished, nine (9) Sheriff Dept. dispatchers will leave the E-911 center and dispatch sheriff dept. calls from the jail. All emergency calls will still come in to the E-911 center, regardless of the need (Fire, EMS, Sheriff Dept., Police, etc.) The Call Takers will answer the calls and route them to the appropriate agency. Without the Call Takers, the remaining dispatchers would quickly become over burdened with the call volume.
- **One (1) Dispatch Supervisor, estimated cost @ Grade 15 is $62,250** (includes salary, benefits & overtime).
  We are currently using an administrative secretary position to act as a supervisor.

CAPITAL REQUESTS:

- **CAD Computers/Servers, estimated cost = $40,000** *(would be put in IT budget)* We are reaching our four year replacement point during 2010 on our computer systems in the 911 center. The CAD computers and servers will need replacing during this year. All 12 positions and the main servers will need to be replaced during 2010 to maintain usability and reliance.
- **CAD Software Upgrade, estimated cost = $110,500** – We have moved into a new phase of communications with the implementation of laptop computers in the local police departments and the sheriff's office units in the field. We are actively pursuing placing laptops in our public safety vehicles next year. We have the technology to apply to our current CAD system that will give us the ability to push out vital real time CAD information on the initial dispatch to each unit in the field. Current projected cost will be $110,500, which is a one time installed price.

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 20 NAME: EMERGENCY TELEPHONE SYSTEM
DEPT: 59 NAME: E-911

OBJECT OF EXPENDITURE	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular	5259.0102	$ 336,570	$ 384,760	$ 416,145	$ 394,939	$ 415,000	$ 393,586	$ (1,353)	-0.34%
Salaries - Part Time	5259.0103	39,847	34,820	40,068	36,067	50,632	39,837	3,770	10.45%
Salaries - Overtime[1]	5259.0105	90,704	88,755	85,673	107,072	70,552	90,000	(17,072)	-15.94%
Salaries Total		**$ 467,121**	**$ 508,335**	**$ 541,885**	**$ 538,078**	**$ 536,184**	**$ 523,423**	**$ (14,655)**	**-2.72%**
Unemployment Insurance	5259.0108	$ 3,089	$ 1,407	$ 751	$ 1,006	$ 1,006	$ 1,304	$ 298	29.67%
Medicare	5259.0109	6,478	6,998	7,492	7,555	7,774	7,874	320	4.23%
FICA	5259.0110	27,697	29,921	32,037	33,361	33,236	31,343	(2,018)	-6.05%
Retirement	5259.0111	25,227	33,652	42,228	40,551	40,551	18,419	(22,132)	-54.58%
Health Insurance	5259.0112	77,711	102,204	110,440	108,549	108,349	107,001	(1,548)	-1.43%
Workers' Compensation Insurance	5259.0113	1,429	1,538	1,585	1,528	1,528	1,604	76	5.00%
Benefits Total		**$ 141,631**	**$ 175,720**	**$ 194,534**	**$ 192,549**	**$ 192,444**	**$ 167,546**	**$ (25,003)**	**-12.99%**
Personal Services Total		**$ 608,752**	**$ 684,055**	**$ 736,419**	**$ 730,627**	**$ 728,628**	**$ 690,969**	**$ (39,658)**	**-5.43%**
Books & Periodicals	5259.0219	$ 109	$ 83	$ 83	$ 200	$ -	$ 175	$ (25)	-12.50%
Postage	5259.0224	363	713	502	650	459	575	(75)	-11.54%
General Operating Supplies	5259.0225	14,002	16,346	10,438	20,000	9,254	15,000	(5,000)	-25.00%
Advertisements	5259.0226	312	190	12	200	-	-	(200)	-100.00%
Kitchen Supplies	5259.0242	-			-	-	-	-	n/a
Fuel & Lubricants	5259.0243	432	-	-	3,000	795	1,000	(2,000)	-66.67%
Tires & Batteries	5259.0248	64	-	-	600	209	400	(200)	-33.33%
Travel Expenses	5259.0307	1,532	257	648	4,000	588	3,000	(1,000)	-25.00%
Legal	5259.0308	3,043		-	-	-	-	-	n/a
Conferences & Training	5259.0309	3,404	1,476	2,633	4,500	1,440	3,500	(1,000)	-22.22%
Auditing	5259.0315	-	750	800	-	-	-	-	n/a
Dues	5259.0318	386	378	240	400	400	400	-	0.00%
Other Professional Fees	5259.0320	2,189	8,708	2,398	3,500	574	3,500	-	0.00%
Communications	5259.0326	137,776	122,599	50,063	55,000	104,044	140,000	85,000	154.55%
Maintenance Contracts	5259.0328	64,842	38,694	129,989	125,243	147,267	138,333	13,090	10.45%
Property & Liability Insurance	5259.0330	4,934	4,720	4,513	3,988	2,951	3,099	(889)	-22.30%
Electricity	5259.0332	11,851	23,596	29,294	26,570	18,532	30,000	3,430	12.91%
Natural Gas	5259.0333	404	56	-	200	-	-	(200)	-100.00%
Uniforms	5259.0337	871	2,519	1,792	3,200	151	3,000	(200)	-6.25%
Miscellaneous	5259.0352	-	-	-	-	-	-	-	n/a
Repairs - Other	5259.0360	2,407	32	-	2,500	156	2,000	(500)	-20.00%
Repairs - Autos	5259.0361	51	-	-	1,500	1,063	1,500	-	0.00%
Repairs - Buildings & Grounds	5259.0362	8,107	8,270	312	2,000	-	-	(2,000)	-100.00%
Operating Lease Expense[2]	5259.0367	5,086	1,684	1,096	1,700	-	2,000	300	17.65%
LEOP Grant	5259.0370	1,513	-	-	-	-	-	-	n/a
Software	5259.0466	3,430	-	960	-	-	-	-	n/a
Computer Hardware & Peripherals	5259.0468	8,288	5,253		-	-	-	-	n/a
Construction in Progress	5259.0469	784,214	-	32,044	-	-	-	-	n/a
Capital Asset - Other	5259.0473	68,364	-	-	-	-	-	-	n/a
Wireless Technology	5259.0474	46,613	57,733	74,430	153,000	64,135	100,000	(53,000)	-34.64%
Expendable Equipment	5259.0476	29,172	8,871	13,377	5,000	368	8,000	3,000	60.00%
FIP#157-00000-03	5259.0500	-	-	-	-	-	-	-	n/a
FIP#157-00000-01	5259.0501	-	-	-	-	-	-	-	n/a
2004-GE-T4-0012 Homeland Sec.	5259.0502	2,191	-	-	-	-	-	-	n/a
NEHD Bioterrorism Grant	5259.0503	-	-	-	-	-	-	-	n/a
Hazard Mitigation Planning Grant	5259.0504	-	12,500	-	-	-	-	-	n/a
Rescue Equipment - EMA		-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 1,205,950**	**$ 315,428**	**$ 355,623**	**$ 416,951**	**$ 352,386**	**$ 455,482**	**$ 38,531**	**9.24%**
Capital Assets - Buildings	5259.0470	$ -	$ 21,463	$ -	$ -	$ -	$ -	$ -	n/a
Capital Assets - Autos	5259.0471	-	-	-	-	-	-	-	n/a
Capital Assets - Communications[(3)]	5259.0472	-	6,550			2,600	150,500	150,500	n/a
Capital Assets - Other	5259.0473	-	193,206	16,090	-	-	-	-	n/a
Capital Outlay Total		**$ -**	**$ 221,219**	**$ 16,090**	**$ -**	**$ 2,600**	**$ 150,500**	**$ 150,500**	**n/a**
Debt Service - Principal	5259.0477	$ -	$ 204,856	$ 217,347	$ 226,797	$ 226,797	$ -	$ (226,797)	-100.00%
Debt Service - Interest	5259.0478	-	28,006	15,516	6,065	6,065	-	(6,065)	-100.00%
Debt Service Total		**$ -**	**$ 232,862**	**$ 232,863**	**$ 232,862**	**$ 232,862**	**$ -**	**$ (232,862)**	**-100.00%**
E-911 Total		**$ 1,814,702**	**$ 1,453,564**	**$ 1,340,994**	**$ 1,380,439**	**$ 1,316,475**	**$ 1,296,950**	**$ (83,489)**	**-6.05%**

(1) Overtime is based on current work schedule where 12 employees are each scheduled 8 hours of OT in a normal two week period.
(2) Copier lease est. $166.66 per month.
(3) Base Station and Receiver/Transmitter.
(4) Yearly Maintenance Contracts:
InterAct at $60,000
Reverse 911 at $25,000
Eaton Powerware est. at $2,167
Meteorlogix at $3,333
Mobile Comm at $45,000
Quality Recording at $3,500
Duplicating Products at $500
ESRI - $500
Travel 4 persons to training @ 700per person

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 full-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 recovery 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.
- Advance the training program for both current operations and specialized training for new initiatives. Current apparatus could be used for specialized response.
- Begin new programs for community awareness to natural and manmade hazardous situations in our county. Also to better prepare the communities for such incident should they occur.

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.
- Identify all agendas and mandates currently not completed, seek out those upcoming and work to ensure compliancy in all areas.
- Establish a greater presence throughout the county and internal agencies, so as to allow for 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.
- Have a response time to any call for assistance within eight minutes on 70% of all emergencies.
- Have all volunteer rescue units respond 100% of the time when called to service.
- Provide all volunteer units in our department with the assistance, training, and necessary resources to perform assigned duties and responsibilities.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

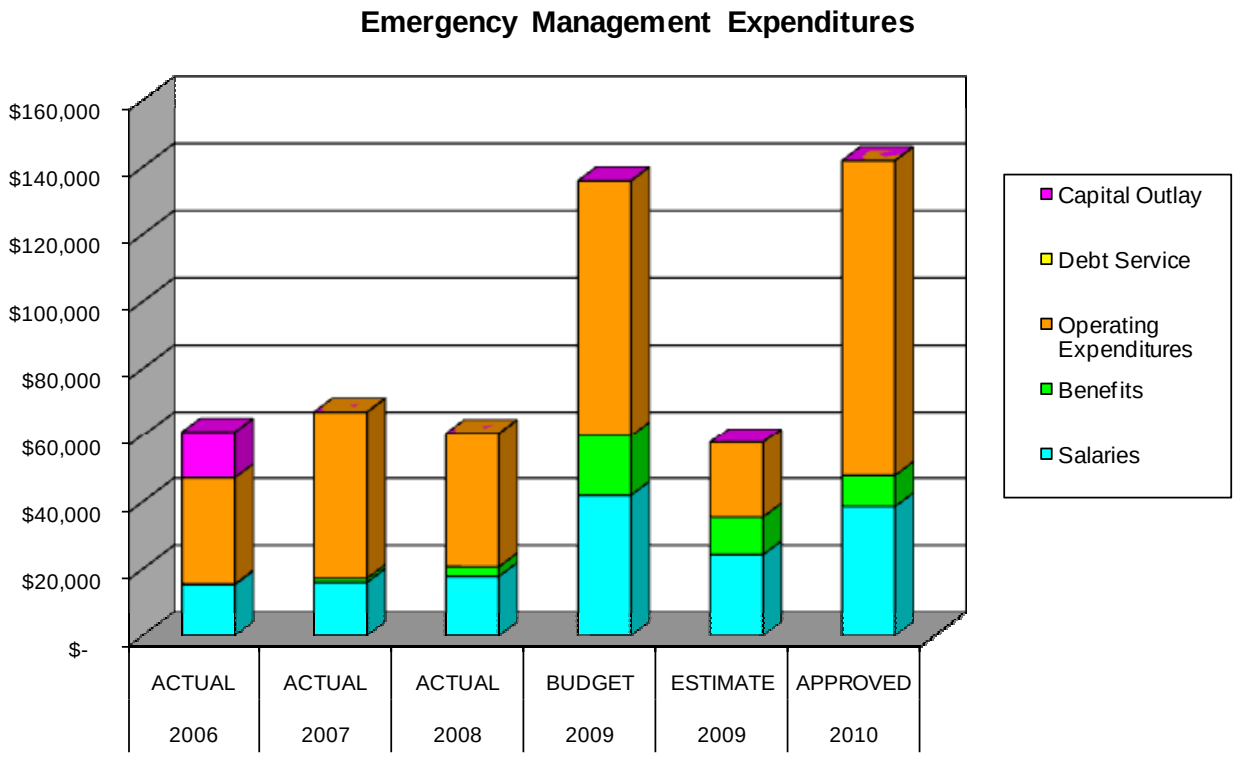
- A continued increase in call volume.
- Volunteer membership is declining. This is a commonality nationwide.
- No specialized-technical rescue service is being provided in Jackson County. These services include hazardous material response team, confined space rescue, rope rescue, trench rescue, industrial and farm accidents, downed aircraft and water rescues. Other counties presently have to be utilized for these services which ultimately mean victims in Jackson County must wait.
- Replacing worn rescue vehicles. Replacement of one every three years as to reduce the impact of one purchase.
- Replace aged rescue tools at a rate of one for every five years at a cost of $35,000.
- Computerized reporting system for all county rescues to allow for accumulated filing system of collected and ran reports.
- County-wide emergency warning system.

PERFORMANCE MEASURES:

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Volume of calls received	2,500	2,592	3,033	3,200	3,500
Number of volunters on staff*	90	82	85	85	85
Number of part-time employees on staff	1	1	-	-	-
Number of full-time employees on staff	0	0	1	1	1
Number of rescue departments in county**	8	9	10	10	10
Rescue departments performing First Response	8	9	10	10	10
Rescue departments performing extrication service	8	9	10	10	10
Specialized technical rescue services in county	0	-	1	-	-
Weather sirens located in county***	27	27	30	30	32
Public (CERT) teams in county	0	-	1	2	4
Certified school safety programs in county	2	2	3	3	3
Disaster excercises conducted	2	2	3	3	3
*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 2010 DEPARTMENTAL REVENUES

	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
CHARGES FOR SERVICES		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
TOTAL CHARGES FOR SERVICES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	**n/a**
INTERGOVERNMENTAL REVENUES:									
INTERGOVERNMENTAL :	26.4060.5128	$ -	$ -	$ 17,000	$ -	$ -	$ -	$ -	n/a
AMBULANCE - CIVIL DEFENSE[3]	26.4060.5128	22,056	-	22,056	22,056	22,056	22,056	$ -	0.00%
INTERGOVERNMENTAL REVENUES:		**$ 22,056**	**$ -**	**$ 39,056**	**$ 22,056**	**$ 22,056**	**$ 22,056**	**$ -**	**0.00%**
OTHER REVENUES:									
Interest Income	26.4060.5170	**$ 1,176**	$ 707	$ 360	$ -	$ 182	$ -	$ (182)	n/a
Donations	26.4060.5180	**39,500**	600	6,000		500			
Income - Fund Raising Activities	26.4060.5181	**4,000**	-	30,000	38,000	38,000	38,000		
TOTAL OTHER REVENUES		**$ 44,676**	**$ 1,307**	**$ 36,360**	**$ 38,000**	**$ 38,682**	**$ 38,000**	**$ (682)**	**-1.79%**
OTHER FINANCING SOURCES & TRANSFERS IN									
TRANSFERS IN[2]	26.4060.5998	$ 18,351	$ 57,730	$ 31,291	$ 75,925	$ 75,925	$ 81,943	$ 6,018	7.93%
PROCEEDS FROM CAPITAL		-	-	-	-	-	-	-	n/a
TOTAL OTHER FINANCING SOURCES									
AND TRANSFERS IN		**$ 18,351**	**$ 57,730**	**$ 31,291**	**$ 75,925**	**$ 75,925**	**$ 81,943**	**$ 6,018**	**7.93%**
TOTAL REVENUES EMERGENCY									
MANAGEMENT AGENCY		**$ 85,083**	**$ 59,037**	**$ 106,707**	**$ 135,981**	**$ 136,663**	**$ 141,999**	**$ 6,018**	**4.43%**



EMERGENCY MANAGEMENT FY10 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.

- 8.02% or $3,370 decrease in salaries and benefits primarily due to:
  - Implementation of furlough days.
- 48.60% or $8,762 decrease in operating expenditures primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs, and retirement contribution freezes.
- 23.90% or $18,150 increase in operating expenditures primarily due to:
  - $38,000 allocation of funds for volunteer rescue costs.
- Total increase of 4.43% of $6,018.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS:

- **Incident Warning System Upgrade, estimated cost = $25,000 annual maintenance fee.** Need to upgrade our reverse 911 system. New technology shows that we have the capability of pushing out real time communications to our citizens, staff and any group we establish in our call up tree. The system is capable of sending immediate weather alerts with or without our input and has the capability of sending messages to our county in a matter of minutes. The system not only calls residential but also cell phones, emails and/or text messages. This is the newest system and technology available to date. A system is available through Code Red and requires a $25,000 annual maintenance fee.
- **Replacement of Rescue 5 in Maysville, estimated cost = $125,000**. ***(From Fleet Replacement)*** Need to replace the oldest rescue truck with the most mileage in the EMA fleet, which is starting to have mechanical problems and is becoming a liability in need of replacement. This unit is a 1988 model with 120,000 miles on it.
- **Replacement of staff vehicle, estimated cost = $34,000 fully equipped**. ***(From Fleet Replacement)*** Requesting to replace a 1999 Ford Explorer with 142,000 miles. This unit has been handed down from different departments and is in need of replacement. We request that this be replaced with a heavier vehicle in the range of a Chevrolet Tahoe so as to allow us the opportunity to utilize the vehicle to pull existing emergency operations trailers (HazMat, Drive Team & Mass Casualty). This vehicle also needs to be equipped with 4-wheel drive, as we saw that during the storms of last year, we need this feature to manage the emergency responses.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 26 NAME: EMERGENCY TELEPHONE SYSTEM
DEPT: 60 NAME: EMERGENCY MANAGEMENT AGENCY[1]

OBJECT OF EXPENDITURE	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular	5260.0102	$ -	$ -	$ -	$ 42,000	$ 24,300	$ 38,630	$ (3,370)	-8.02%
Salaries - Part Time	5260.0103	15,387	16,068	17,867				-	n/a
Salaries - Overtime	5260.0105	-	-	-	-	-	-	-	n/a
Salaries Total		**$ 15,387**	**$ 16,068**	**$ 17,867**	**$ 42,000**	**$ 24,300**	**$ 38,630**	**$ (3,370)**	**-8.02%**
Unemployment Insurance	5260.0108	$ -	$ -	$ -	$ 78	$ 78	$ 50	$ (28)	-35.71%
Medicare	5260.0109	201	228	259	609	348	560	(49)	-8.02%
FICA	5260.0110	859	977	2,604	2,604	1,487	2,395	(209)	-8.02%
Retirement	5260.0111	-	-	-	2,940	2,940	-	(2,940)	-100.00%
Health Insurance	5260.0112	(878)	-	-	10,878	5,459	5,295	(5,583)	-51.32%
Workers' Compensation Insurance	5260.0113	-	-	-	922	922	968	46	5.00%
Benefits Total		**$ 182**	**$ 1,205**	**$ 2,863**	**$ 18,031**	**$ 11,234**	**$ 9,269**	**$ (8,762)**	**-48.60%**
Personal Services Total[2]		**$ 15,569**	**$ 17,273**	**$ 20,730**	**$ 60,031**	**$ 35,534**	**$ 47,899**	**$ (12,132)**	**-20.21%**
Books & Periodicals	5260.0219	$ 1,530	$ -	$ -	$ 1,000	$ -	$ 900	$ (100)	-10.00%
Postage	5260.0224	-	-	-	-	-	-	-	n/a
General Operating Supplies	5260.0225	10,031	19,933	4,312	10,000	6,624	10,000	-	0.00%
Advertisements	5260.0226	-	-	-	-	-	-	-	n/a
Kitchen Supplies	5260.0242	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5260.0243	223	4,952	11,686	8,500	4,342	5,000	(3,500)	-41.18%
Tires & Batteries	5260.0248	-	26	-	3,200	-	3,200	-	0.00%
Travel Expenses	5260.0307	277	2,479	1,446	3,000	70	3,000	-	0.00%
Legal	5260.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5260.0309	1,994	-	1,350	3,000	82	4,000	1,000	33.33%
Dues	5260.0318	-	25	50	750	-	500	(250)	-33.33%
Other Professional Fees	5260.0320	440	3,347	1,637	5,000	2,614	5,000	-	0.00%
Communications	5260.0326	3,353	10,941	2,850	7,500	3,122	5,000	(2,500)	-33.33%
Maintenance Contracts	5260.0328	-	-	-	-	-	-	-	n/a
Property & Liability Insurance	5260.0330	-	-	-	-	-	-	-	n/a
Electricity	5260.0332	-	-	-	-	-	-	-	n/a
Natural Gas	5260.0333	-	-	-	-	-	-	-	n/a
Uniforms	5260.0337	1,386	388	1,834	2,000	932	2,000	-	0.00%
Miscellaneous	5260.0352	-	-	-	-	-	-	-	n/a
Repairs - Autos	5260.0361	1,468	3,401	2,521	12,000	2,609	7,500	(4,500)	-37.50%
Repairs - Buildings & Grounds	5260.0362	-	-	-	-	-	-	-	n/a
Operating Lease Expense	5260.0367	-	-	-	-	-	-	-	n/a
LEOP Grant	5260.0370	-	-	-	-	-	-	-	n/a
Software	5260.0466	191	109	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5260.0468	-	-	-	-	-	-	-	n/a
Wireless Technology	5260.0474	-	-	-	-	-	-	-	n/a
Expendable Equipment	5260.0476	10,798	4,282	4,932	20,000	1,898	10,000	(10,000)	-50.00%
Volunteer Rescue	5260.0500	-	-	7,393	-	-	38,000	38,000	n/a
Operating Expenditures Total		**$ 31,691**	**$ 49,883**	**$ 40,011**	**$ 75,950**	**$ 22,293**	**$ 94,100**	**$ 18,150**	**23.90%**
Capital Assets - Buildings	5260.0470	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Assets - Autos	5260.0471	-	-	-	-	-	-	-	n/a
Capital Assets - Communications	5260.0472	-	-	-	-	-	-	-	n/a
Capital Assets - Other	5260.0473	13,870	-	-	-	-	-	-	n/a
Capital Outlay Total		**$ 13,870**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Debt Service - Principal	5260.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5260.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
EMA - Total		**$ 61,130**	**$ 67,156**	**$ 60,741**	**$ 135,981**	**$ 57,827**	**$ 141,999**	**$ 6,018**	**4.43%**

(1) This department was created in 2006.

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 care.

NUMBER OF APPROVED POSITIONS: 38 full-time and a roster of 58 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.
- To implement a South Jackson EMS station to provide for quicker response times to the South Jackson area.
- 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.
- Continue providing quality continuing education to all EMS personnel.
- Reduce countywide response time by systematic additions of service units.

OBJECTIVES:

- Respond to 90% of all calls within 8 minutes or less.
- Provide a five 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 FY10:

- Call volume will continue to increase with increased population growth throughout the county.
- With continuation of a Fleet Management and Replacement Program, annual ambulance acquisition must be continued at the rate of one med unit per year attempting to maintain three quality reserve units.
- 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.
- Requested Overtime: 15,096 hours of overtime with an average overtime rate of $22.98 at an estimated cost of $362,991. A total of $282,880 for overtime was approved based on actual data and assessment of the impact of furlough days.

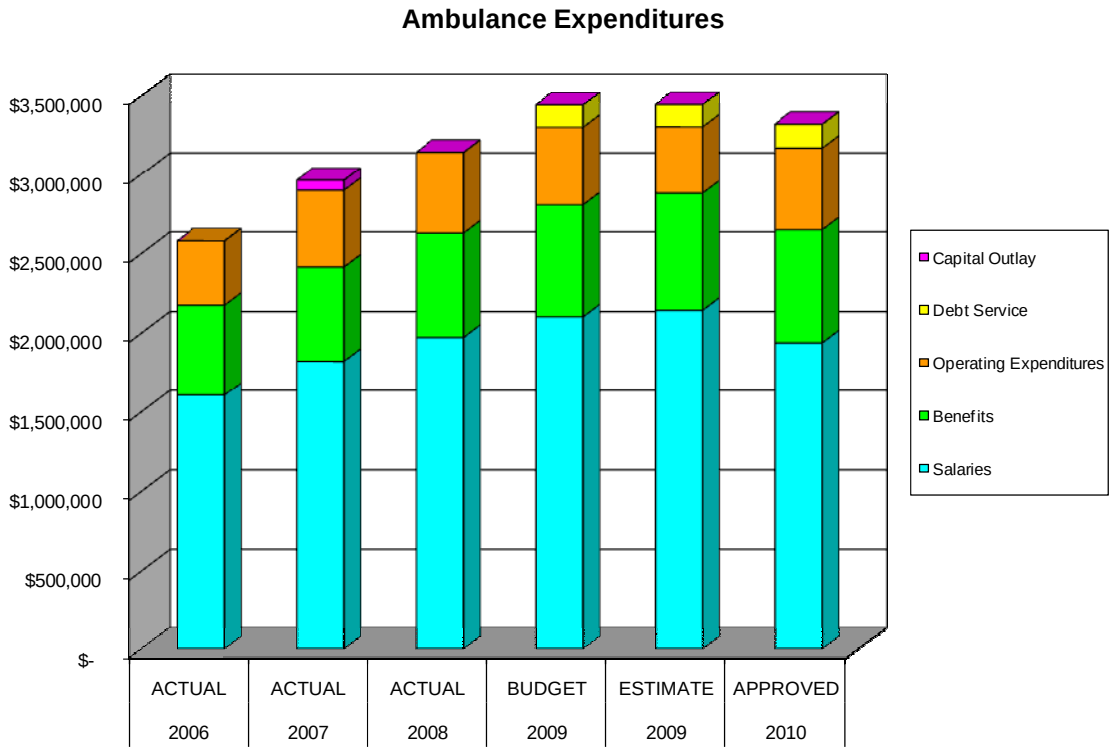
PERFORMANCE MEASURES:

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Volume - Emergency Responses	5,582	5,957	5,146	5,900	6,000
Volume - Patient Transports	2,796	3,276	3,480	3,840	4,000
Percentage - Patient Transports	50%	55%	68%	65%	67%
Staffing - Ambulances on Duty 24/7/365	4.71	5.00	5.00	6.00	6.00
Public Relations - Special Coverage Events	20	16	20	35	35
Patient Billing - Collection Rate	63%	58%	70%	75%	80%
Continuing Education Courses Offered	12	16	18	20	25
Citizens Trained in CPR / AED	50	100	150	200	200
First Responder Courses Taught	1	3	2	2	2

EMS REVENUES:

	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 REQUESTED	DIFFERENCE 2010-2009	PERCENT CHANGE
CHARGES FOR SERVICES									
AMBULANCE COLLECTIONS	234022.5190	$ 843,776	$ 766,767	$ 1,173,841	$ 1,330,834	$ 1,494,697	$ 1,488,000	$ 157,166	11.81%
									n/a
TOTAL CHARGES FOR SERVICES		**$ 843,776**	**$ 766,767**	**$ 1,173,841**	**$ 1,330,834**	**$ 1,494,697**	**$ 1,488,000**	**$ 157,166**	11.81%
INTERGOVERNMENTAL REVENUES:									
STATE GRANT	234022.5112	$ -	$ -	$ 16,518	$ -	$ 3,482	$ -	$ -	n/a
INTERGOVERNMENTAL REVENUE	234022.5127	-	-	802	-	-	-	-	n/a
AMBULANCE - CIVIL DEFENSE[1]	234022.5128	-	-	-	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUES:		**$ -**	**$ -**	**$ 17,320**	**$ -**	**$ 3,482**	**$ -**	$ -	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	$ 1,564,705	$ 2,165,158	$ 2,030,683	$ 2,111,403	$ 1,944,058	$ 1,830,429	$ (280,974)	-13.31%
PROCEEDS FROM INSURANCE CLAIMS	234022.5201	$ 45,826	$ 30,405					-	n/a
PROCEEDS FROM CAPITAL LEASES	234022.5200	-	-	-	-	-	-	$ -	n/a
TOTAL OTHER FINANCING SOURCES AND TRANSFERS IN		**$ 1,610,531**	**$ 2,195,563**	**$ 2,030,683**	**$ 2,111,403**	**$ 1,944,058**	**$ 1,830,429**	**$ (280,974)**	**-13.31%**
TOTAL REVENUES - AMBULANCE		**$ 2,454,427**	**$ 2,962,330**	**$ 3,221,844**	**$ 3,442,237**	**$ 3,442,237**	**$ 3,318,429**	**$ (123,808)**	**-3.60%**

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



EMS/AMBULANCE FY10 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.

- 7.78% or $163,577 decrease in salaries primarily due to:
  - Implementation of furlough days.
  - 25.56% or $97,120 decrease in part-time positions due to more efficient management practices.
- 0.96% or $6,734 increase in benefits primarily due to:
  - $26,290 allocation for retiree health insurance.
- 4.97% or $24,518 increase in operating expenditures primarily due to:
  - 246.67% or $22,200 increase in communications expenditures.
  - 50.98% or $52,000 decrease in fuels and lubricants due to actual costs decreasing and historical usage.
  - 38.62% or $35,380 increase in other professional fees.
  - 300.0% or $15,000 increase in expendable equipment for new ambulance outfitting.
- 6.01% or $8,513 increase in debt service for FY10.
- Total decrease of 3.60% or $123,808.

ADDITIONAL STAFF REQUESTED:

- **Three (3) additional Paramedics at Jefferson EMS Station are needed to allow EMS supervisors to be removed from a regular ambulance crew, estimated cost $181,706.13** (salary & benefits) + overtime. Presently the supervisor is one of a two person ambulance crew and is primarily responsible for responding to calls and taking care of patients. As a result, supervisors have very little opportunity to actually supervise or manage. Having the supervisors "off the ambulance," would allow them to respond to other scenes, perform incident command at the scene and assist other crews as needed. They would also have additional time to spend on their specific areas of responsibility, such as: ordering medical supplies, pharmaceutical distribution, maintenance issues and problem solving.
- **Requested $448,485 in part-time salaries (32,832 hours x $13.66 average hourly rate).** Approved $375,579 based on actual data and assessment of the impact of furlough days.

CAPITAL REQUESTS:

- **Addition of one (1) new ambulance for the Nicholson Station for a total cost of $220,000.** ***(From Fleet Replacement)*** To replace high mileage ambulance. Annual replacement. With this replacement, Med 4 in Nicholson will be coming offline and be used as a spare. The oldest unit will then be taken offline and sold for salvage. A**PPROVED.**
- **Supervisor vehicle for county wide coverage, based in Jefferson, for a total cost of $38,000.** Supervisor vehicle needed for quick response to scenes and for delivering equipment and supplies to EMS stations.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 23 NAME: SPECIAL REVENUE FUND
DEPT: 22 NAME: EMERGENCY SERVICES / AMBULANCE

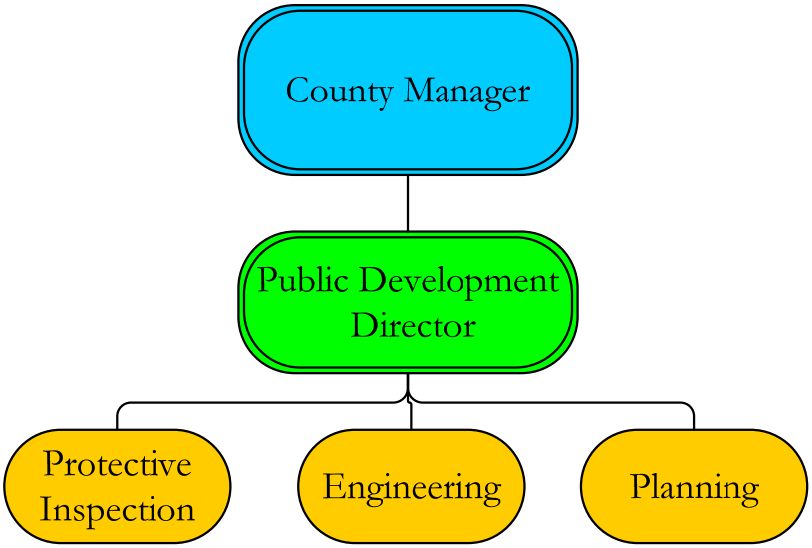
OBJECT OF EXPENDITURE	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular	5222.0102	$ 1,060,980	$ 1,165,584	$ 1,300,956	$ 1,354,543	$ 1,354,000	$ 1,281,122	$ (73,420)	-5.42%
Salaries - Part Time	5222.0103	275,941	327,785	381,371	380,000	454,953	282,880	(97,120)	-25.56%
Salaries - Overtime[1]	5222.0105	270,900	330,061	291,754	368,616	335,616	375,579	6,964	1.89%
Salaries Total		**$ 1,607,821**	**$ 1,823,430**	**$ 1,974,081**	**$ 2,103,158**	**$ 2,144,569**	**$ 1,939,582**	**$ (163,577)**	**-7.78%**
Unemployment Insurance	5222.0108	$ 8,227	$ 4,393	$ 3,277	$ 3,094	$ 3,094	$ 4,764	$ 1,670	53.98%
Medicare	5222.0109	22,406	25,471	27,555	29,088	30,850	27,975	(1,113)	-3.83%
FICA	5222.0110	95,805	108,907	116,323	124,374	131,908	119,616	(4,759)	-3.83%
Retirement	5222.0111	124,066	132,462	136,859	152,843	152,843	133,976	(18,868)	-12.34%
Health Insurance	5222.0112	249,942	248,558	296,321	322,178	318,852	322,051	(127)	-0.04%
Workers' Compensation Insurance	5222.0113	68,115	73,269	75,509	72,799	72,799	76,439	3,640	5.00%
Retiree Health Insurance	5222.0115	-	-	-	-	26,290	26,290	26,290	n/a
Benefits Total		**$ 568,561**	**$ 593,060**	**$ 655,843**	**$ 704,376**	**$ 736,637**	**$ 711,110**	**$ 6,734**	**0.96%**
Personal Services Total		**$ 2,176,382**	**$ 2,416,490**	**$ 2,629,924**	**$ 2,807,534**	**$ 2,881,206**	**$ 2,650,692**	**$ (156,842)**	**-5.59%**
Intergovernmental	5222.0000	$ -	$ -	$ 4,782	$ -	$ -	$ -	$ -	n/a
Books & Periodicals	5222.0219	-	-	-	3,000	1,500	1,500	$ (1,500)	-50.00%
Postage	5222.0224	530	461	541	500	231	500	-	0.00%
General Operating Supplies	5222.0225	19,930	27,711	17,290	20,000	16,812	20,000	-	0.00%
Advertisements	5222.0226	77	-	-	-	-	-	-	n/a
Drugs & IV. Fluids	5222.0228	12,101	16,143	14,298	21,150	16,951	21,150	-	0.00%
Oxygen Medical Supplies	5222.0229	10,099	9,041	10,106	8,500	5,762	8,500	-	0.00%
Bedding	5222.0235		-		-	-	-	-	n/a
Hardware/Operating Supply	5222.0241		-		-	-	-	-	n/a
Kitchen Supplies	5222.0242		-		-	-	-	-	n/a
Fuel & Lubricants	5222.0243	67,762	70,309	90,831	102,000	37,627	50,000	(52,000)	-50.98%
Janitorial Supplies, Linen	5222.0244		-		-	-	-	-	n/a
Medical Supply & Treatment	5222.0245	40,727	63,345	66,233	75,000	58,417	75,000	-	0.00%
Tires & Batteries	5222.0248	7,663	5,896	4,576	8,200	7,709	9,000	800	9.76%
Relocation Expenditures	5222.0306	-	-	-	-	-	-	-	n/a
Travel Expenses	5222.0307	1,330	2,598	2,282	5,000	71	5,000	-	0.00%
Legal	5222.0308	8,396	1,553	-	-	-	-	-	n/a
Conferences & Training	5222.0309	3,591	1,735	1,458	3,500	798	3,500	-	0.00%
Accounting	5222.0314	-	-	-	-	-	-	-	n/a
Dues	5222.0318	80	245	-	500	-	250	(250)	-50.00%
Other Professional Fees	5222.0320	76,066	61,426	117,749	91,620	118,545	127,000	35,380	38.62%
Rewards, Damages, Indem	5222.0321	3,622	(111)	(1,059)	-	-	-	-	n/a
Communications	5222.0326	19,335	22,167	10,177	9,000	31,764	31,200	22,200	246.67%
Maintenance Contracts	5222.0328	375	2,497	4,669	4,200	3,068	11,100	6,900	164.29%
Property & Liability Insurance	5222.0330	21,783	38,229	43,480	38,934	34,661	36,394	(2,540)	-6.52%
Electricity	5222.0332	10,975	9,168	9,259	11,000	11,000	11,000	-	0.00%
Natural Gas	5222.0333	5,713	9,545	10,847	10,000	11,631	12,000	2,000	20.00%
Water & Sewerage	5222.0334	3,238	3,761	4,942	5,000	5,463	5,500	500	10.00%
Uniforms For Employees	5222.0337	7,527	14,798	15,192	18,500	3,994	15,000	(3,500)	-18.92%
Rent	5222.0338	16,300	27,392	30,318	34,800	34,800	35,000	200	0.57%
Miscellaneous	5222.0352	72	166	2,027	-	-	-	-	n/a
Repairs - Autos	5222.0361	24,590	16,614	23,350	8,000	11,379	10,000	2,000	25.00%
Repairs- Building & Grounds	5222.0362	7,564	4,781	330	5,000	175	-	(5,000)	-100.00%
Repairs-Others	5222.0363	1,167	3,358	219	2,500	1,927	5,000	2,500	100.00%
Operating Lease Expense[2]	5222.0367	1,467	2,003	5,065	2,000	3,828	3,828	1,828	91.40%
Software	5222.0466	5,186	-	960	-	-	-	-	n/a
Computer Hardware & Peripherals	5222.0468	3,031	-	-	-	-	-	-	n/a
Expendable Equipment[3]	5222.0476	23,176	39,360	21,597	5,000	3,360	20,000	15,000	300.00%
Transfers Out	5222.0999	-	28,520	-	-	-	-	-	n/a
Operating Expenses Total		**$ 403,473**	**$ 482,711**	**$ 511,520**	**$ 492,904**	**$ 421,473**	**$ 517,422**	**$ 24,518**	**4.97%**
Debt Service - Principal	5222.0477	$ -	$ -	$ -	$ 124,745	$ 124,745	$ 141,500	$ 16,755	13.43%
Debt Service - Interest	5222.0478	-	-	-	17,054	17,054	8,815	(8,239)	-48.31%
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ 141,799**	**$ 141,799**	**$ 150,315**	**$ 8,516**	**6.01%**
Capital Outlay		**$ -**	**$ 63,128**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Emergency Svcs-Ambulance Total		**$ 2,579,855**	**$ 2,962,329**	**$ 3,141,444**	**$ 3,442,237**	**$ 3,444,478**	**$ 3,318,429**	**$ (123,808)**	**-3.60%**

(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 - Copiers at $319.00/mo.
(3) #0476 - Splints, Long Spine Boards, Suction Units, IV Pumps, Portable Radios, Mobile Radios for ambulances

PUBLIC DEVELOPMENT DIVISION

MISSION:

This division operates three different functions presented as three departments and described separately in the following pages.



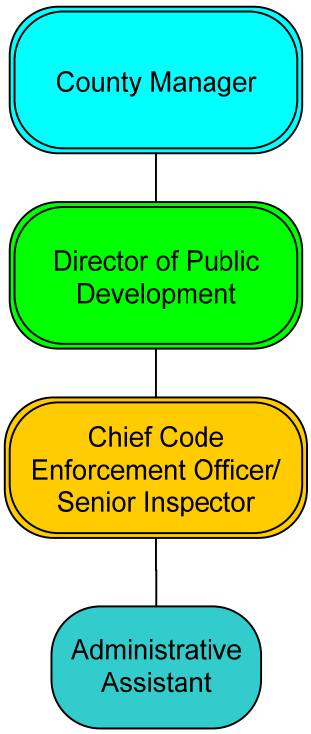
PROTECTIVE INSPECTION

(Building Inspection)

MISSION:

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. The division functions shall be construed as seeing the beneficial interest of the community, which are public safety, health and general welfare.

NUMBER OF APPROVED POSITIONS: Two 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.
- Provide construction regulation instruction and assistance to the local building community.

OBJECTIVES:

- Make required inspections in a timely manner.
- Require all aspects of construction to meet the minimum standards of the adopted codes.
- Provide prompt, consistent, professional service.
- Provide courteous answers and educate the public on the important role of building inspections in Jackson County.

PERFORMANCE MEASURES:

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Workload Measures					
Building Permits Issued	1,061	852	490	757	300
Electrical Permits Issued	1,056	837	462	690	275
HVAC Mechanical Permits Issued	743	541	245	503	250
Plumbing Permits Issued	750	540	233	506	260
Sign Permits Issued	61	35	44	52	30
Mobile Home Pre-inspection	8	6	2	19	3
Mobile Home Permits Issued	26	21	21	17	10
Driveway Permits	669	363	139	452	95
Efficiency Measures					
# of Permits Issued per Building Inspector (3 Inspectors)	1,458	1,065	1,313	999	1,036

HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL REVUENUES

	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
LICENSES AND PERMITS									
MISCELLANEOUS FEES	4031.5132		$ 19,069	$ 11,297	$ 10,000	$ 3,897	$ -	$ (10,000)	-100.00%
BUILDING & LAND USE FEES	4031.5189		-	-				-	n/a
BEER & WINE APPLICATION FEES	4031.5190	(850)	-	-				-	n/a
BUILDING INSPECTION FEES	4031.5191	741,410	614,340	301,433	350,796	163,757	141,928	(208,868)	-59.54%
PLANNING AND DEVELOPMENT FEES	4031.5192	20,829	4,752	-				-	n/a
MOBILE HOME PERMITS	4031.5193	536	-	-				-	n/a
LAND DISTURBANCE ACTIVITY PERMITS	4031.5195	-	-	-				-	n/a
HOME OCCUPATION PERMITS	4031.5196	-	-	-				-	n/a
TOTAL LICENSES AND PERMITS		**$ 761,925**	**$ 638,160**	**$ 312,730**	**$ 360,796**	**$ 167,654**	**$ 141,928**	**$ (218,868)**	**-60.66%**
CHARGES FOR SERVICES									
SEWER TAP FEES	4031.5194	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
TOTAL CHARGES FOR SERVICES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	n/a
TOTAL REVENUES PROTECTIVE INSPECTION / PLANNING AND ZONING		**$ 761,925**	**$ 638,160**	**$ 312,730**	**$ 360,796**	**$ 167,654**	**$ 141,928**	**$ (218,868)**	**-60.66%**

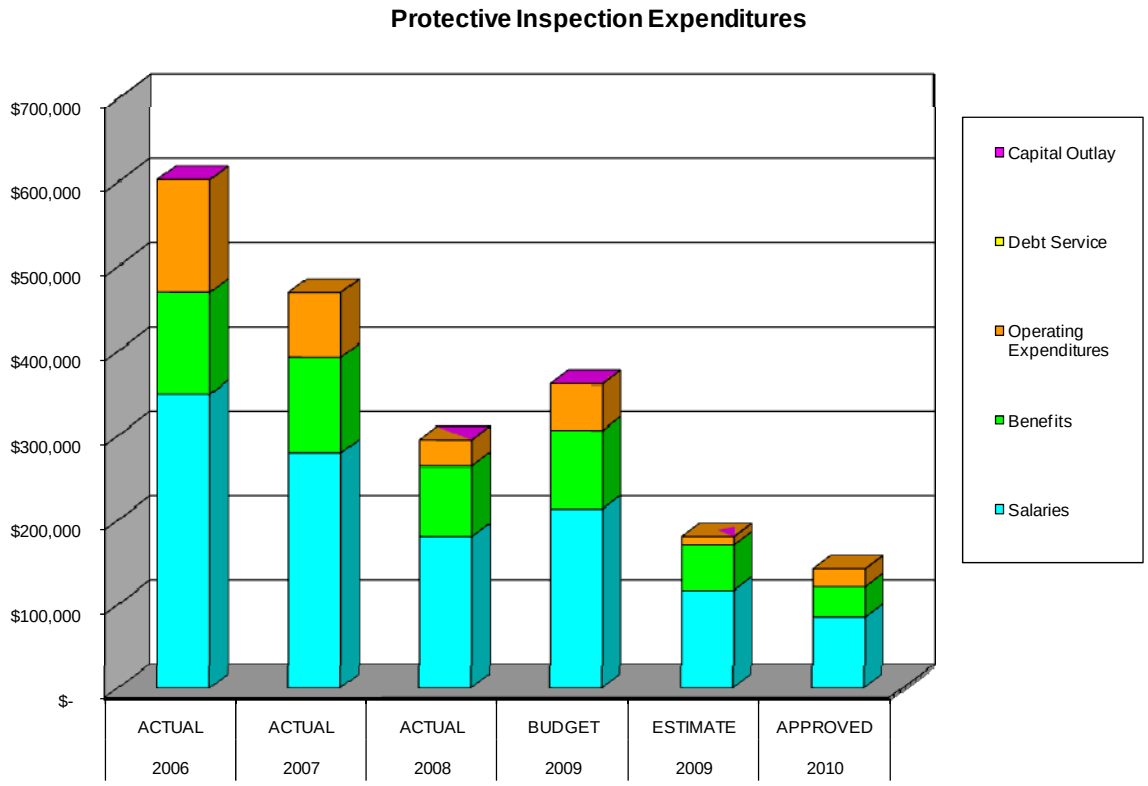
(1) This information has been included for comparison purposes only. Originally, it was included in the General Fund.
In 2005, the name of this Department was changed to Code Enforcement / Inspections

REVENUE NOTES:

In August, 2007, the Board of Commissioners approved new fees associated with building inspections. The pre-existing fee schedule was outdated and did not effectively cover the multiple inspections required of commercial and industrial developments. However, there has been a significant decrease in building permits issued and subsequent inspections during 2008. This trend is expected to persist well into FY 2010, thus leading to a dramatic historical decline in building inspection fees.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

Jackson County will still be facing a severe decline in construction activity for FY10. Economic forecasters predict a slight upturn by the middle of the year, but nothing as large as what we have had in the past several years.



PROTECTIVE INSPECTIONS FY10 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.

- 60.32% or $128,517 decrease in salaries primarily due to:
  - Hiring freeze of open positions within department and also reduction in force of four employees during FY09.
- 61.56% or $57,174 decrease in benefits primarily due to:
  - Payroll changes or adjustments noted above along with FY10 freezes in retirement contributions to remaining employees.
- 60.49% or $33,178 decrease in operating expenditures primarily due to:
  - 64.52% or $10,000 decrease in fuel & lubricants.
  - 37.50% or $3,000 decrease in general operating supplies.
  - 74.55% or $4,100 decrease in communications.
  - 70.00% or $1,400 decrease in repairs to autos.
  - 86.90% or $6,632 decrease in conferences and training.
- Total decrease of 60.66% or $218,868.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS: **NONE.**

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 21 NAME: SPECIAL REVENUE FUND
DEPT: 31 NAME: PROTECTIVE INSPECTION[1]

OBJECT OF EXPENDITURE	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular	5131.0102	$ 347,442	$ 277,656	$ 179,283	$ 213,063	$ 116,374	$ 84,546	$ (128,517)	-60.32%
Salaries - Part Time	5131.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5131.0104	1,635	1,124	420	-	-	-	-	n/a
Salaries Total		**$ 349,077**	**$ 278,780**	**$ 179,703**	**$ 213,063**	**$ 116,374**	**$ 84,546**	**$ (128,517)**	**-60.32%**
Unemployment Insurance	5131.0108	$ 1,832	$ 844	$ 247	$ 464	$ 464	$ 100	$ (364)	-78.39%
Medicare	5131.0109	4,707	3,587	2,436	3,089	2,100	1,226	(1,863)	-60.32%
FICA	5131.0110	20,488	15,338	10,416	13,210	8,980	5,242	(7,968)	-60.32%
Retirement	5131.0111	12,505	1,002	10,486	20,808	2,000	6,282	(14,526)	-69.81%
Health Insurance	5131.0112	74,608	86,771	53,423	49,006	32,801	21,281	(27,725)	-56.57%
Workers' Compensation Insurance	5131.0113	6,087	6,345	6,539	6,304	6,951	1,576	(4,728)	-75.00%
Benefits Total		**$ 120,227**	**$ 113,887**	**$ 83,547**	**$ 92,882**	**$ 53,296**	**$ 35,708**	**$ (57,174)**	**-61.56%**
Personal Services Total		**$ 469,304**	**$ 392,667**	**$ 263,250**	**$ 305,944**	**$ 169,670**	**$ 120,254**	**$ (185,690)**	**-60.69%**
Books & Periodicals	5131.0219	$ 3,365	$ 1,334	$ 886	$ 1,000	$ -	$ 750	$ (250)	-25.00%
UDC Books For Resale	5131.0221	-	-	-	-	-	-	-	n/a
Postage	5131.0224	1	8	20	100	-	100	-	0.00%
General Operating Supplies	5131.0225	6,406	5,278	2,540	8,000	1,396	5,000	(3,000)	-37.50%
Advertisements	5131.0226	70	24	-	-	-	-	-	n/a
Specialty Supplies	5131.0227	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5131.0243	19,867	19,843	12,013	15,500	3,025	5,500	(10,000)	-64.52%
Tires & Batteries	5131.0248	1,946	622	847	2,500	913	500	(2,000)	-80.00%
Travel Expenses	5131.0307	355	560	1,852	1,000	-	500	(500)	-50.00%
Legal	5131.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5131.0309	5,376	3,379	3,495	7,632	1,308	1,000	(6,632)	-86.90%
Accounting	5131.0314		-	-				-	n/a
Auditing	5131.0315		-	-				-	n/a
Dues	5131.0318	485	460	250	700	150	350	(350)	-50.00%
Other Professional Fees	5131.0320	23,228	5,343	3,300	8,500	576	5,000	(3,500)	-41.18%
Rewards, Damages, Indemnities	5131.0321		-	-	-	-	-	-	n/a
Communications	5131.0326	3,979	4,195	3,582	5,500	1,310	1,400	(4,100)	-74.55%
Maintenance Contracts	5131.0328	732	691	13	1,308	-	250	(1,058)	-80.89%
Property & Liability Insurance	5131.0330	754	7,296	690	611	451	474	(138)	-22.51%
Uniforms	5131.0337	197	922	149	500	331	250	(250)	-50.00%
Miscellaneous	5131.0352	142	21	19	-	-	-	-	n/a
Repairs - Autos	5131.0361	1,263	310	1,205	2,000	588	600	(1,400)	-70.00%
Operating Lease Expense	5131.0367	-	-	-	-	-	-	-	n/a
Software	5131.0466	500	-	455	-	-	-	-	n/a
Computer Hardware & Peripherals	5131.0468	3,721	-	-	-	-	-	-	n/a
Capital Assets - Autos	51310471	59,287	24,928	-	-	-	-	-	n/a
Expendable Equipment	5131.0476	1,367	908	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 133,041**	**$ 76,122**	**$ 31,317**	**$ 54,851**	**$ 10,048**	**$ 21,674**	**$ (33,178)**	**-60.49%**
Debt Service - Principal	5131.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5131.0478	-	-	-	-	-	-	-	n/a
Debt Service Total			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Transfers Out	**5131.0999**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Protective Inspection Total		**$ 602,345**	**$ 468,789**	**$ 294,567**	**$ 360,796**	**$ 179,718**	**$ 141,928**	**$ (218,868)**	**-60.66%**

(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

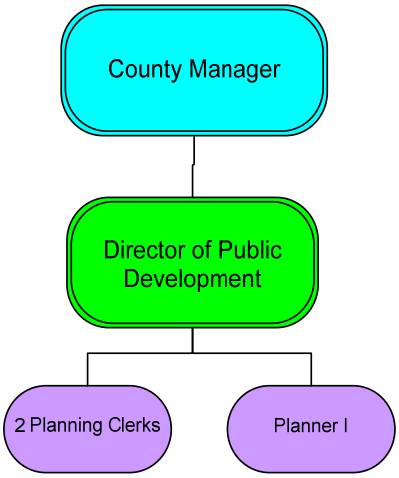
MISSION AND GOALS:

The Planning and Zoning mission for 2010 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: Four 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.

OBJECTIVES:

- 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.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

- **Comprehensive Plan Update** – This update has been an ongoing process since January 2008. The final date of adoption is October 2010. With proper guidance, this plan should be finished earlier and meet all of the Georgia Department of Community Affairs criteria.

- **County Growth & Department Funding** - In FY 2010, 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, as is the case currently, in turn the building and development industry will decline also as we have seen. A decrease in this sector will generate a short-fall in projected revenues. This in turn will make this division rely from funding directly from the general fund.

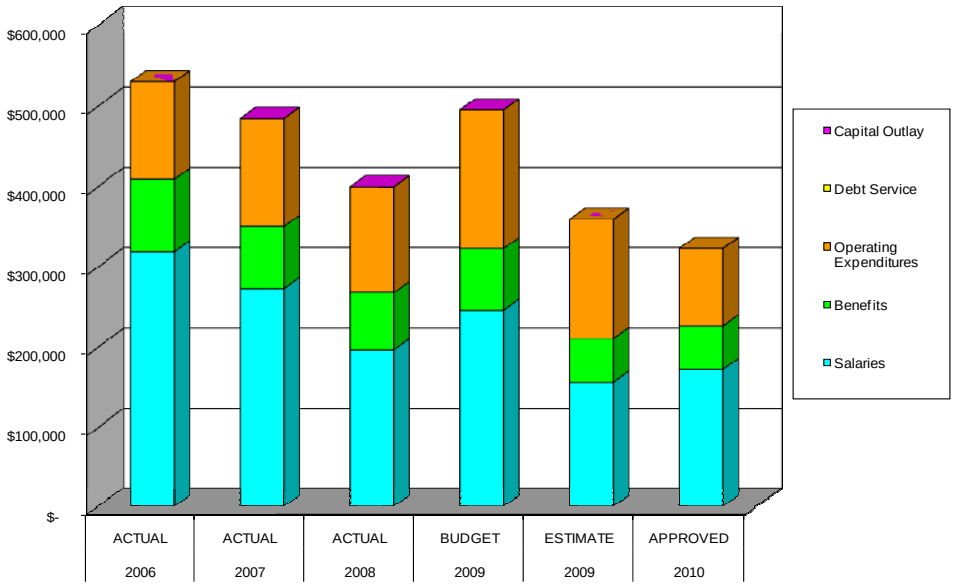
- **Level of Service** - A balance in the service level must be provided to the customer based on the overall economy. When the economy slows, the demand for services (rezoning applications, special use applications, development reviews) can decrease and adjustments should be made within the department to reflect decreased revenues. However, even during the slower periods inquiries continue to occur, platting issues still continue and staff has to be available to address the activities in a timely manner. During this slower economic time, the current staff is handling the workload well. It has moved the division from being reactive to proactive in regards to records retention and enforcement.

PERFORMANCE MEASURES:

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Workload Measures					
Zoning Request	92	56	30	20	20
Conditional Use / Special Use Requests	21	4	4	8	6
Zoning Text Amendment Requests	-	2	8	4	4
Preliminary Plat Review	36	29	10	2	4
Development Permits Issued	36	29	11	15	20
Final Plat Approvals	50	11	8	3	4
Variance / Appeal Request B.O.A.	47	21	20	15	15
Home Occupation Permits Issued	158	153	102	100	80
Occupational Tax Certificates Issued	1,704	1,644	1,463	1,600	1,800
Beer / Wine License Issued	7	7	10	12	14
Variance / Appeal Request Administrative	47	16	7	10	12
Future Lane Use Map Amendments	17	13	14	6	5
Efficiency Measures					
# of Licenses Issued per Clerk	852	939	860	875	900
# of Zoning Requests, Special Use Requests, and Plat Review per Planner	82	46	40	52	55

N/A = Not applicable in that year

Planning & Zoning Expenditures



HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL REVENUE

	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
LICENSES AND PERMITS									
UDC HARDCOPY & ELECTRONIC	4032.5133	$ 2,280	$ -	$ -	$ -	$ -	$ -	-	n/a
MISCELLANEOUS FEES	4032.5132	$ 429	15,419	1,409				-	n/a
COPIES	4032.5134	1,052	-	-				-	n/a
MAPS SALES	4032.5135	8,401	-	-				-	n/a
SITE PLAN CONFO	4032.5157	276	-					-	n/a
E.P.D. FEES	4032.5158	38,051	-	-				-	n/a
COMMERCIAL DRIVEWAY PERMIT	4032.5159	11,880	-	-				-	n/a
DEVELOPMENT PERMIT	4032.5162	25,980	88,237	16,762	25,000	25,000	25,000	-	0.00%
LOCAL NPDES PERMIT	4032.5163	-	6,697	7,332				-	n/a
PRELIMINARY PLAN REVIEW	4032.5164	28,821	-	-				-	n/a
DEVELOPMENT - FINAL PLAT	4032.5165	15,470	-	-				-	n/a
SOIL & EROSION PLAN REVIEW	4032.5166	4,705	-	-				-	n/a
RESIDENTIAL REZONING APPLICATION	4032.5170	47,476		-				-	n/a
COMMERCIAL REZONING APPLICATION	4032.5171	5,850		-				-	n/a
INDUSTRIAL REZONING APPLICATION	4032.5172	4,200		-				-	n/a
VARIANCE/APPEAL TO BOA	4032.5173	11,700		-				-	n/a
APPEALS TO BOA	4032.5174	250		-				-	n/a
ADMINISTRATIVE VARIANCE	4032.5175	1,400	(250)	-				-	n/a
SPECIAL USE PERMIT	4032.5176	2,600		-				-	n/a
ZONING CERTIFICATION LETTER	4032.5178	475		-				-	n/a
MAP AMENDMENTS-RESIDENTIAL APP	4032.5180	1,750		-				-	n/a
MAP AMENDMENTS-COMMERCIAL APP	4032.5181	1,500		-				-	n/a
BEER & WINE LICENSING FEES	4032.5190	2,000	17,560	18,238				-	n/a
BEER & WINE APPLICATION FEES	4032.5191	-	72	1,500				-	n/a
PLANNING & DEVELOPMENT FEES	4032.5192	-	37,896	22,170	40,000	40,000	40,000	-	0.00%
HOME OCCUPATION PERMITS	4032.5196	7,900	6,869	6,066	10,000	10,000	10,000	-	0.00%
OCCUPATIONAL TAX ADMINISTRATIVE	4032.5197	60	38,116	41,380	50,000	50,000	50,000	-	0.00%
ADMINISTRATIVE FEE-SPECIAL TAX DISTRIBUTION	4032.5198	6,185	612	-				-	n/a
TOTAL LICENSES AND PERMITS		**$ 230,689**	**$ 211,228**	**$ 114,858**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**-**	**0.00%**
TOTAL CHARGES FOR SERVICES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-	**n/a**
TRANSFERS IN	4032.5998	$ -	$ 185,854	$ -	$ 370,503	$ 370,503	$ 198,035	(172,468)	-46.55%
TOTAL TRANSFERS IN		**$ -**	**$ 185,854**	**$ 266,656**	**$ 370,503**	**$ 370,503**	**$ 198,035**	**(172,468)**	**-46.55%**
TOTAL REVENUES AND TRANSFERS IN -									
PLANNING & ZONING		**$ 230,689**	**$ 397,082**	**$ 381,513**	**$ 495,503**	**$ 495,503**	**$ 323,035**	**(172,468)**	**-34.81%**

(1) Prior to 2006 these revenue accounts were shown in Protective Inspection

PLANNING AND ZONING FY10 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.

- 30.03% or $74,016 decrease in salaries primarily due to:
  - Freezing three positions for FY 2009 and eliminating them for FY10.
- 29.37% or $22,477 decrease in benefits primarily due to:
  - Payroll changes or adjustments noted above along with freeze in retirement contributions from the county.
- 44.04% or $75,976 decrease in operating expenditures primarily due to:
  - 80.81% or $2,105 decrease in fuel & lubricants.
  - 50.0% or $30,000 decrease in legal due to decreased workload.
  - 50.0% or $30,000 decrease in other professional fees as most outsourced work has been completed in FY09.
  - 100% or $1,000 decrease in expendable equipment due to no special purchase needs.
- Total decrease of 34.81% or $172,468.

ADDITIONAL STAFF REQUESTED: **NONE.**

***CAPITAL REQUESTS*:** **NONE.**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 21 NAME: SPECIAL REVENUE FUND
DEPT: 32 NAME: PLANNING

OBJECT OF EXPENDITURE	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular	5132.0102	$ 315,883	$ 272,586	$ 196,470	$ 245,265	$ 156,715	$ 172,449	$ (72,816)	-29.69%
Salaries-Part Time	5132.0103	80	-	-	-	-	-	-	n/a
Salaries - Overtime	5132.0105	2,855	919	279	1,200	40	-	(1,200)	-100.00%
Salaries Total		**$ 318,818**	**$ 273,505**	**$ 196,749**	**$ 246,465**	**$ 156,755**	**$ 172,449**	**$ (74,016)**	**-30.03%**
Unemployment Insurance	5132.0108	$ 1,580	$ 536	$ 245	$ 387	$ 387	$ 201	$ (186)	-48.13%
Medicare	5132.0109	4,330	3,750	2,682	3,556	2,148	2,501	(1,056)	-29.69%
FICA	5132.0110	18,513	16,034	11,470	15,206	9,183	10,692	(4,515)	-29.69%
Retirement	5132.0111	(3,595)	(329)	7,456	3,066	1,426	-	(3,066)	-100.00%
Health Insurance	5132.0112	66,753	53,873	46,337	51,154	37,730	37,342	(13,812)	-27.00%
Workers' Compensation Insurance	5132.0113	2,760	3,172	3,269	3,152	3,475	3,310	158	5.00%
Benefits Total		**$ 90,341**	**$ 77,036**	**$ 71,459**	**$ 76,522**	**$ 54,349**	**$ 54,045**	**$ (22,477)**	**-29.37%**
Personal Services Total		**$ 409,159**	**$ 350,541**	**$ 268,207**	**$ 322,987**	**$ 211,104**	**$ 226,494**	**$ (96,493)**	**-29.88%**
Books & Periodicals	5132.0219	$ 766	$ 457	$ 564	$ 750	$ 251	$ 550	$ (200)	-26.67%
Postage	5132.0224	2,153	2,393	1,730	2,000	1,406	2,000	-	0.00%
General Operating Supplies	5132.0225	11,977	16,190	6,664	13,000	2,200	10,000	(3,000)	-23.08%
Advertisements	5132.0226	9,378	1,971	3,825	4,500	3,797	4,500	-	0.00%
Specialty Supplies	5132.0227	-	866	-	-	-	-	-	n/a
Fuel & Lubricants	5132.0243	1,750	4,034	1,719	2,605	266	500	(2,105)	-80.81%
Tires & Batteries	5132.0248	3	71	464	550	-	300	(250)	-45.45%
Relocation Expenditures	5132.0306		-		-	-	-	-	n/a
Travel Expenses	5132.0307	637	2,233	932	6,100	312	2,100	(4,000)	-65.57%
Legal[1]	5132.0308	27,846	60,384	27,898	60,000	8,495	30,000	(30,000)	-50.00%
Conferences & Training	5132.0309	8,365	3,827	2,238	5,500	216	3,650	(1,850)	-33.64%
Witness Fees	5132.0312	-	-	-	-	-	-	-	n/a
Court Reporter Fees	5132.0313	-	-	-	-	-	-	-	n/a
Accounting	5132.0314	-	-	-	-	-	-	-	n/a
Auditing	5132.0315	5,823	34	-	-	-	-	-	n/a
Dues	5132.0318	376	834	365	2,100	303	520	(1,580)	-75.24%
Other Professional Fees[2]	5132.0320	18,454	20,460	68,741	60,000	119,212	30,000	(30,000)	-50.00%
Communications	5132.0326	4,303	2,827	1,196	1,700	929	2,700	1,000	58.82%
Maintenance Contracts[3]	5132.0328	1,556	1,781	3,267	2,400	2,446	2,446	46	1.92%
Property & Liability Insurance	5132.0330	754	722	691	611	452	475	(137)	-22.34%
Uniforms	5132.0337	257	-	-	500	-	500	-	0.00%
Grant in aid Oconne Soil & Water	5132.0339	-	4,500	4,500		-			
Miscellaneous	5132.0352	664	823	-	-	231	-	-	n/a
Repairs - Autos	5132.0361	20	542	28	500	-	500	-	0.00%
Operating Lease Expense[4]	5132.0367	2,723	4,668	4,908	4,700	4,668	4,800	100	2.13%
Software	5132.0466	6,539	-	960	2,000	165	1,000	(1,000)	-50.00%
Computer Hardware/Peripherals	5132.0468	11,789	4,834	-	2,000	2,955	-	(2,000)	-100.00%
Expendable Equipment	5132.0476	5,443	-	776	1,000	-	-	(1,000)	-100.00%
Operating Expenditures Total		**$ 121,576**	**$ 134,451**	**$ 131,468**	**$ 172,516**	**$ 148,304**	**$ 96,541**	**$ (75,976)**	**-44.04%**
Debt Service - Principal	5132.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5132.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Planning & Zoning Total		**$ 530,735**	**$ 484,992**	**$ 399,675**	**$ 495,503**	**$ 359,408**	**$ 323,035**	**$ (172,468)**	**-34.81%**

(1) #0308 - Legal increases due to increased necessity from projects.
(2) #0320 - Comprehensive Transportation Plan process, UDC updates, outsourcing of transportation plan
(3) #0328 - Laserfische, Duplicating Products
(4) #0367 - Copier lease at $389.00 per month plus tax

ENGINEERING

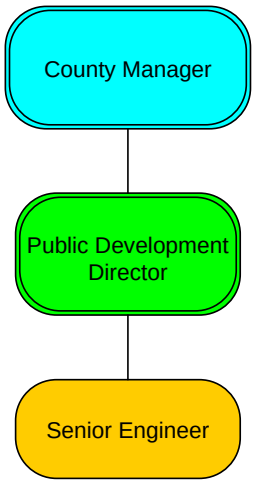
(Includes Erosion & Sediment Control)

MISSION AND GOALS:

The Engineering Department's Mission for 2010 is to continue to improve developments within Jackson County. We have seen a shift in the development cycle. Residential development is currently at a standstill and Commercial development is the only area that is still in process. With this change in paradigm, there still continues to be significant problems and issues to face with abandoned and repossessed residential developments.

Our main goals for this division are to develop education and training programs for soil erosion control. This would include outreach programs to schools and civic groups, as well as, other training for and with local and state governments. Second, would be to provide in-house training and classes for soil erosion control. And, finally, continue to improve the design of development.

NUMBER OF APPROVED POSITIONS: One full-time.



OBJECTIVES:

- Continuation of education for both internal and external customers will improve the County's water quality.
- Continue to reduce the potential for litigation and censure.
- Potentially improve the community's opinion of soil and erosion.
- Continue to have good standing with state and federal enforcement agencies.

PERFORMANCE MEASURES:

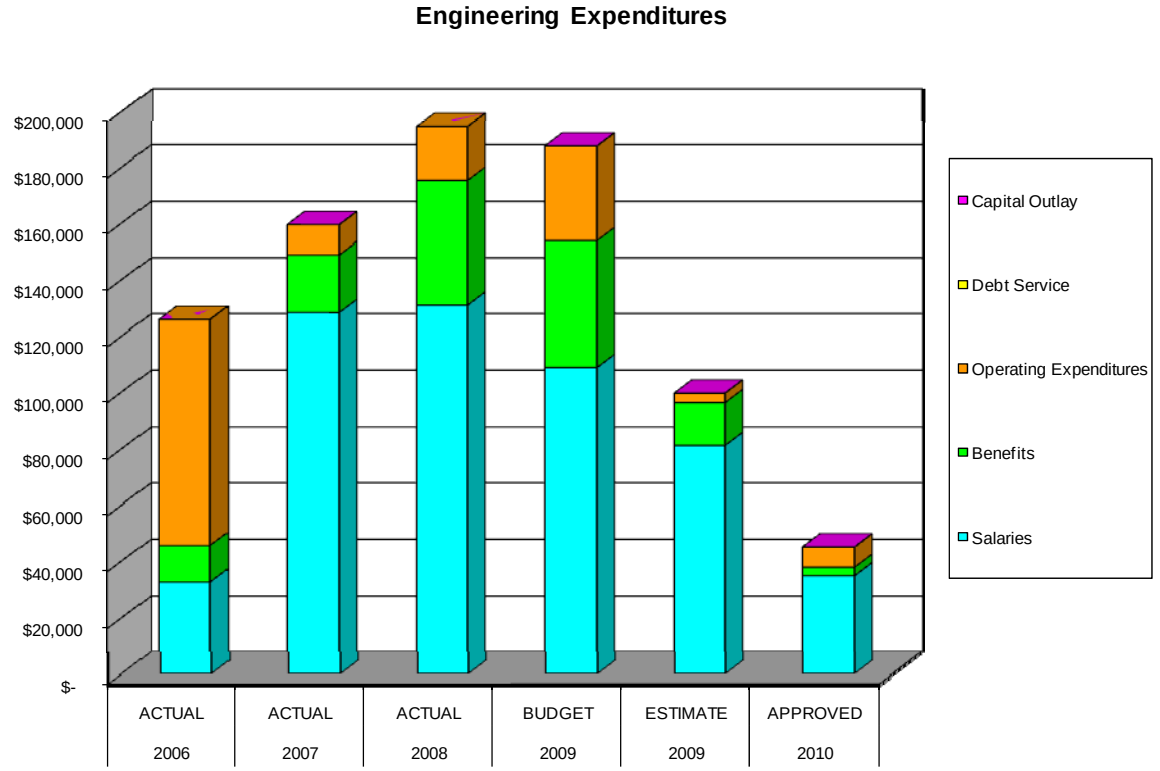
	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
# Of Developments Plan Reviews	190	140	140	80	120
Average Time In # Of Days For Plan Review	9	12	15	3	5
EPD Issues # of Responses	N/A	15	10	18	12

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

The state of the Housing and Development Community has been adversely economically impacted during the latter part of '07 and continuing through '09 and possibly some pick up in activity in '10. We do not anticipate this trend reversing anytime in the near future at the rate of development activity during 2000-2006. The economic slowdown has created some unique problems with erosion control. The enforcement of a stop work order no longer has the impact that it once had because the work has been stopped by the economy and the development owners have shifted from business owners/developers to banks that have foreclosed on the property. Most projects are moving extremely slowly if at all. This does not alleviate the requirements of NPDES. Inspections, erosion control, and maintenance of BMPs are still required. However, obtaining compliance has become harder. We see a trend of citations increasing for developments that are not in compliance.

HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL REVENUES

	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
CHARGES FOR SERVICES									
PLAN REVIEW FEES	4027.5130	$ 64,898	$ -	$ -	$ -	$ -	$ -	$ -	n/a
ENGINEERING STANDARDS	4027.5131	3,500	-	-	-	-	-	-	n/a
CHARGES FOR SERVICES		**$ 68,398**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	n/a
TOTAL TRANSFERS IN	**4027.5998**	**$ -**	**$ -**	**$ 194,686**	**$ 187,747**	**$ 100,000**	**$ 45,476**	**$ (142,271)**	**-75.78%**
TOTAL REVENUES									
ENGINEERING / PROJECT MANAGEMENT		**$ 68,398**	**$ -**	**$ 194,686**	**$ 187,747**	**$ 100,000**	**$ 45,476**	**$ (142,271)**	**-75.78%**



ENGINEERING FY10 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.

- 31.37% or $49,937 decrease in salaries and benefits primarily due to:
  - Reduction in force of 2 development inspectors during FY09.
  - Implementation of furlough days.
- 93.18% or $41,901 decrease in benefits primarily due to:
  - Adjustments to salaries as noted from above.
  - Freeze in retirement contributions from the county.
- 78.38% or $26,285 decrease in operating expenditures primarily due to:
  - 80.95% or $4,250 decrease in general operating supplies
  - 83.33% or $10,000 decrease for fuel & lubricants.
  - 100% or $5,000 decrease in other professional fees.
- Total decrease of 75.78% or $142,271.

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

CAPITAL REQUESTS: ***NONE.***

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2009 - DECEMBER 31, 2009
FUND: 21 NAME: SPECIAL REVENUE
DEPT: 27 NAME: ENGINEERING[1]

OBJECT OF EXPENDITURE	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries- Dept. Head	5427.0101	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Salaries - Regular [2]	5427.0102	32,851	126,492	129,396	109,242	81,445	35,156	(74,085)	-67.82%
Salaries - Part Time	5427.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5247.0105	-	2,209	1,914	-	219	-	-	n/a
Salaries Total		**$ 32,851**	**$ 128,701**	**$ 131,310**	**$ 109,242**	**$ 81,664**	**$ 35,156**	**$ (74,085)**	**-67.82%**
Unemployment Insurance	5427.0108	$ 144	$ 175	$ 170	$ 232	$ 232	$ 50	$ (182)	-78.39%
Medicare	5427.0109	445	1,920	1,776	1,584	1,144	510	(1,074)	-67.82%
FICA	5427.0110	1,902	8,209	7,595	6,773	4,886	2,180	(4,593)	-67.82%
Retirement	5427.0111	-	5,443	6,431	13,944	4,557	-	(13,944)	-100.00%
Health Insurance	5427.0112	10,265	4,391	27,560	21,994	3,700	212	(21,782)	-99.04%
Workers' Compensation Insurance	5427.0113	413	444	942	441	486	116	(325)	-73.75%
Benefits Total		**$ 13,169**	**$ 20,582**	**$ 44,474**	**$ 44,968**	**$ 15,005**	**$ 3,067**	**$ (41,901)**	**-93.18%**
Personal Services Total		**$ 46,020**	**$ 149,283**	**$ 175,784**	**$ 154,210**	**$ 96,669**	**$ 38,224**	**$ (115,986)**	**-75.21%**
Books and Periodicals	5427.0219	$ 331	$ 40	$ -	$ 250	$ -	$ 250	$ -	0.00%
Postage	5427.0224	4	177	152	250	140	250	-	0.00%
General Operating Supplies	5427.0225	4,468	3,922	1,668	5,250	295	1,000	(4,250)	-80.95%
Advertisements	5427.0226	-	274	-	-	-	-	-	n/a
Specialty Supplies	5427.0227	-	-	-	-	-	-	-	n/a
Hardware/Operating Supply	5427.0241	-	-	-	-	-	-	-	n/a
Fuel & Lubricants [3]	5427.0243	-	10	9,670	12,000	1,796	2,000	(10,000)	-83.33%
Pipe	5427.0247	-	-	-	-	-	-	-	n/a
Tires & Batteries	5427.0248	-	-	-	1,500	-	500	(1,000)	-66.66%
Small Tools	5427.0249	-	-	-	-	-	-	-	n/a
Relocation Expenditures	5427.0306	-	-	-	-	-	-	-	n/a
Travel Expenditures	5427.0307	47	278	-	1,500	55	250	(1,250)	-83.33%
Legal	5427.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5427.0309	576	215	135	2,500	-	800	(1,700)	-68.00%
Landscaping	5427.0310	-	-	-	-	-	-	-	n/a
Dues	5427.0318	287	-	-	200	150	150	(50)	-25.00%
Other Professional Fees	5427.0320	73,899	4,863	-	5,000	-	-	(5,000)	-100.00%
Rewards & Damages	5427.0321	-	-	-	-	-	-	-	n/a
Communications	5427.0326	15	332	845	2,160	619	720	(1,440)	-66.67%
Maintenance Contracts	5427.0328	-		-	-	-	-	-	n/a
Property & Liability Insurance	5427.0330	527	504	482	427	316	332	(96)	-22.36%
Electricity	5427.0332	-	-	-	-	-	-	-	n/a
Natural Gas	5427.0333	-	-	-	-	-	-	-	n/a
Water & Sewerage	5427.0334	-	-	-	-	-	-	-	n/a
Relocate Savage Road	5427.0333	-	-	-	-	-	-	-	n/a
Progress Road	5427.0335	-	-	-	-	-	-	-	n/a
Winter Maintenance	5427.0350	-	-	-	-	-	-	-	n/a
Miscellaneous	5427.0352	-	-	-	-	-	-	-	n/a
Repairs - Autos	5427.0361	-	-	-	2,500	-	1,000	(1,500)	-60.00%
Repairs-Buildings & Grounds	5427.0362	-	-	-	-	-	-	-	n/a
Operating Leases	5427.0367	-	-	-	-	-	-	-	n/a
Software	5427.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5427.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5427.0476	-	-	5,949	-	-	-	-	n/a
Operating Expenditures Total		**$ 80,154**	**$ 10,615**	**$ 18,902**	**$ 33,537**	**$ 3,371**	**$ 7,252**	**$ (26,285)**	**-78.38%**
Debt Service - Principal	5426.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5426.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Engineering/Project Mgmt. Total		**$ 126,174**	**$ 159,898**	**$ 194,686**	**$ 187,747**	**$ 100,040**	**$ 45,476**	**$ (142,271)**	**-75.78%**

(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

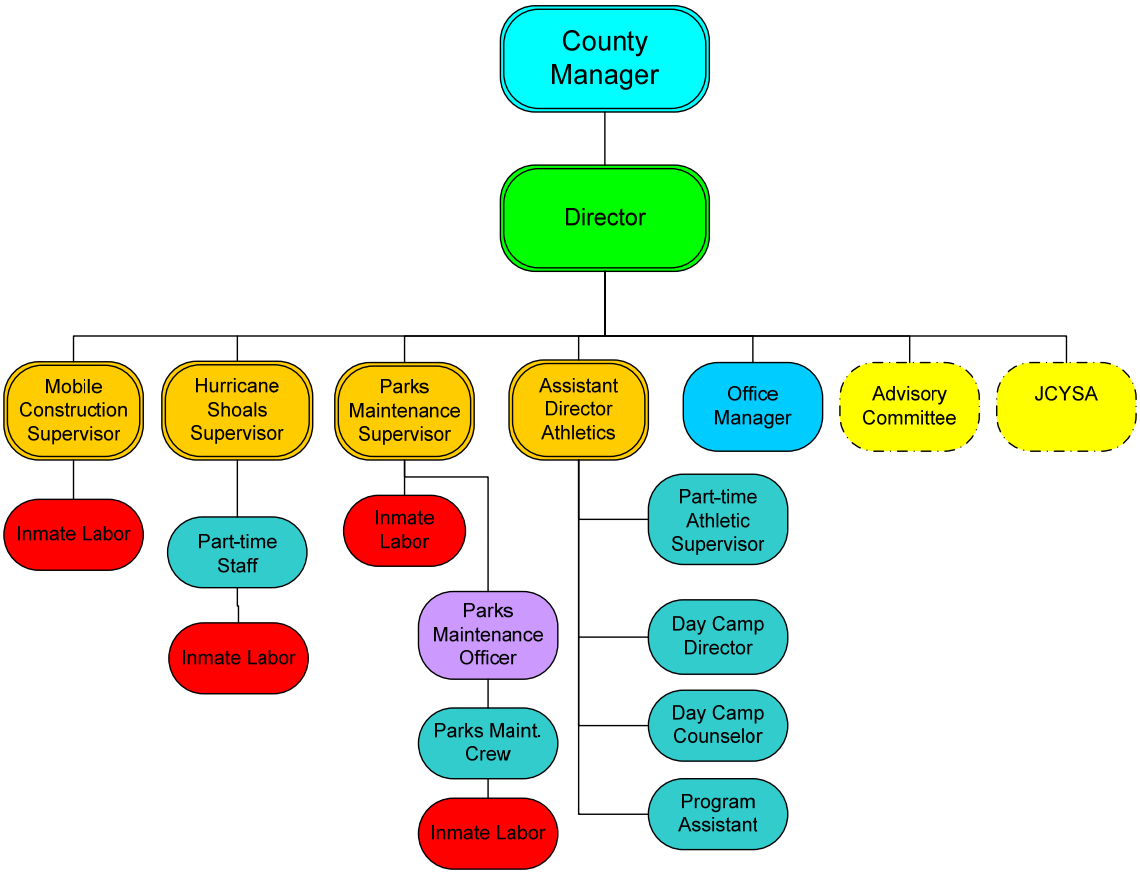
(3) This department is now charged for operations of two vehicles

PARKS AND RECREATION

MISSION AND GOALS:

Parks and Recreation provides 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. To strive to employ and retain professionals that are trained and dedicated to promoting the Parks and Recreation services available to the citizens of Jackson County. To 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 and implement 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.
- Create a unified delivery system for leisure services that citizens will understand and use.
- Use surveys to assess the public's satisfaction with Parks and Recreation services.
- Continue to use the master plan for Parks & Recreation as a guide.

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**
  - Improve and expand our public relations and marketing strategy by June 2010.
  - Involve all staff in at least one training activity in 2010.
  - Have at least one intern per year starting in January 2010.
  - Continue our general facility agreement with the Jackson County School System.
  - Add two new Adult Programs and one new Youth Program.
  - Increase overall Youth participation 5% from FY09.
  - Increase Adult participation 2% from FY09.
  - Increase overall revenues 5% from FY09.
  - Generate at least $10,000 in rental and tournament fees for Parks & Recreation operation.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

- **Staff** – JCPR needs the two new part-time positions it has asked for to combat overtime and staff burn out. This is the seventh year we have asked for more help in recreation services, this need to be approved to continue serving the demand for our services.
- **Facilities** – We need to find a way to fund expansion of our park land, facilities and an improved central office. These requests are all included in our Master Plan. Another bond referendum needs to be put before the voters to achieve this.
- **New Park** – The increase in some items is the operational expenses incurred with the opening of East Jackson Park.
- **Scheduled Overtime of full-time staff**: $31,078 (7 staff members working 1,054 hours OT)
- **Unscheduled Overtime of part-time staff**: $17,860 (7 staff members working 590 hours OT)

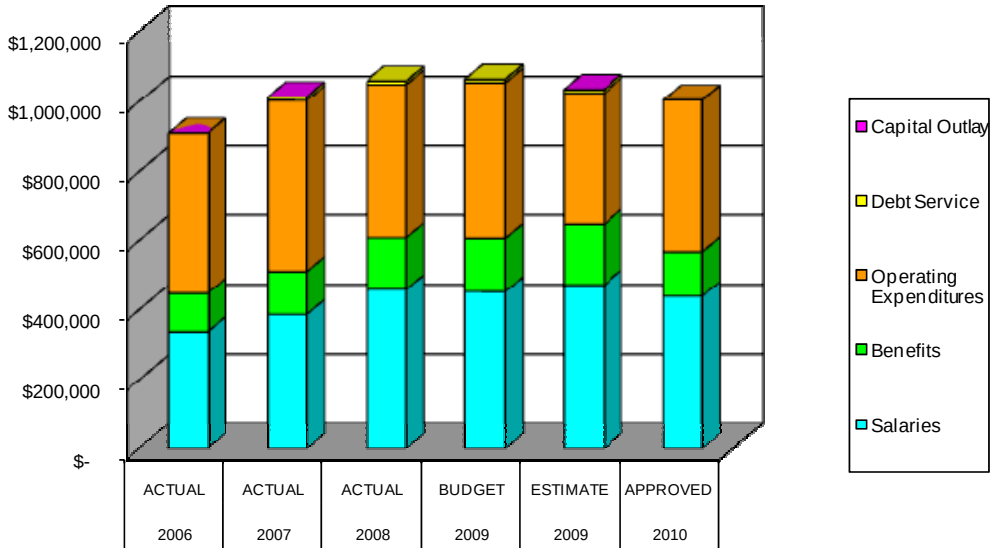
PERFORMANCES MEASURES:

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Spring Youth Sports Programs	1,243	1,233	1,158	1,200	1,225
Spring Adult Sports Programs	215	220	225	250	260
Girls' Summer High School League	75	75	0	n/a	n/a
Fall Youth Sports Program	897	1,260	1,312	1,350	1,350
Fall Adult Sports Program	108	105	135	125	150
Winter Youth Sports Program	469	630	654	650	675
Hurricane Shoals Park Rentals	217	190	215	225	230
Sells Mill Park	43	15	28	30	30
Day Camp & Sports Camp	60	200	206	200	200
Track	n/a	n/a	0	79	85
Conference Center Rentals	n/a	n/a	10	15	20
Mini Golf Plays	n/a	n/a	200	500	500

HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL REVENUE

	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
CHARGES FOR SERVICES									
RECREATION DEPARTMENT FEES	4057.5179	220,229	232,291	225,090	255,000	265,511	260,000	5,000	2.22%
SALE OF CONCESSIONS	4057.5181	63,797	84,062	74,460	-	-	-	-	n/a
INTERGOVERNMENTAL	4058.0000	8,480	2,825	-	-	-	-	-	n/a
TOTAL CHARGES FOR SERVICES		**$ 292,506**	**$ 319,178**	**$ 299,550**	**$ 255,000**	**$ 265,511**	**$ 260,000**	**$ 5,000**	**1.67%**
OTHER FINANCING SOURCES AND TRANSFERS IN									
TRANSFERS IN - RECREATION	4057.5998	590,758	695,950	761,165	811,595	811,595	746,167	(65,428)	-8.60%
PROCEEDS FROM CAPITAL LEASE	4057.5200	28,000	-	-				-	n/a
TOTAL OTHER FINANCING SOURCES									
AND TRANSFERS IN		**$ 618,758**	**$ 695,950**	**$ 761,165**	**$ 811,595**	**$ 811,595**	**$ 746,167**	**$ (65,428)**	**-8.60%**
TOTAL REVENUES PARKS AND RECREATION		**$ 911,264**	**$ 1,015,128**	**$ 1,060,715**	**$ 1,066,595**	**$ 1,077,106**	**$ 1,006,167**	**$ (60,428)**	**-5.70%**

Parks & Recreation Expenditures



PARKS AND RECREATION FY10 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.

- 2.99% or $13,604 decrease in salaries primarily due to:
  - Implementation of furlough days.
- 16.29% or $24,924 decrease in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs, and retirement contribution freezes.
- 2.64% or $11,855 decrease in operating expenditures primarily due to:
  - 100% or $8,000 decrease in repairs to buildings and grounds as this was moved to the Buildings & Grounds Department budget for FY10.
  - 100% or $3,000 reduction for the recreation master plan as this project concluded in FY09.
- Debt service was retired during FY09 thereby decreasing the FY10 Debt Service budget by $10,047.
- Total decrease of 5.67% or $60,429.

ADDITIONAL STAFF REQUESTED:

- **Two (2) Part-time Program Supervisors, estimated cost @ $19,200 (960 hours x $10/hour)**
  These positions are needed to combat overtime to meet the needs of the department.

CAPITAL REQUESTS: **NONE.**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 22 NAME: SPECIAL REVENUE FUND
DEPT: 57 NAME: PARKS & RECREATION

OBJECT OF EXPENDITURE	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular	5657.0102	$ 266,108	$ 298,250	$ 367,500	$ 380,660	$ 380,660	$ 363,748	$ (16,913)	-4.44%
Salaries - Part Time	5657.0103	30,166	46,954	55,769	37,230	50,252	42,364	5,134	13.79%
Salaries - Overtime	5657.0105	41,832	43,418	37,635	36,538	43,008	34,713	(1,825)	-4.99%
Salaries Total		**$ 338,106**	**$ 388,622**	**$ 460,904**	**$ 454,428**	**$ 473,920**	**$ 440,825**	**$ (13,604)**	**-2.99%**
Unemployment Insurance	5657.0108	$ 1,808	$ 875	$ 617	$ 1,445	$ 1,445	$ 1,203	$ (242)	-16.74%
Medicare	5657.0109	4,563	5,296	6,303	6,589	6,374	6,392	(197)	-2.99%
FICA	5657.0110	19,509	22,644	26,948	28,175	27,251	27,331	(843)	-2.99%
Retirement	5657.0111	12,066	15,872	21,142	22,376	23,905	-	(22,376)	-100.00%
Health Insurance	5657.0112	67,239	73,090	86,674	87,822	106,817	86,226	(1,596)	-1.82%
Workers' Compensation Insurance	5657.0113	5,905	6,352	6,547	6,627	7,304	6,958	331	5.00%
Benefits Total		**$ 111,090**	**$ 124,129**	**$ 148,230**	**$ 153,034**	**$ 173,096**	**$ 128,110**	**$ (24,924)**	**-16.29%**
Personal Services Total		**$ 449,196**	**$ 512,751**	**$ 609,135**	**$ 607,462**	**$ 647,016**	**$ 568,935**	**$ (38,527)**	**-6.34%**
Intergovernmental	5657.0000	$ 125	$ 7,620	$ 7,791	$ 20,000	$ 7,000	$ 7,000	$ (13,000)	-65.00%
Intergovernmental - Bear Creek	5658.0000	5,417	4,756	4,981	-	5,796	-	-	n/a
Books & Periodicals	5657.0219	-	-	-	-	-	-	-	n/a
Postage	5657.0224	309	370	355	400	306	400	-	0.00%
General Operating Supplies[2]	5657.0225	193,186	207,161	203,708	205,500	178,545	205,500	-	0.00%
Advertisements	5657.0226	1,025	760	815	600	800	800	200	33.22%
Fuel & Lubricants[2]	5657.0243	23,092	23,173	39,460	25,000	28,008	30,000	5,000	20.00%
Tires & Batteries	5657.0248	3,383	2,374	4,122	2,500	3,903	3,500	1,000	40.00%
Travel Expenses	5657.0307	3,498	2,854	2,118	1,500	392	1,500	-	0.00%
Legal	5657.0308	-	2,646	-	-	-	-	-	n/a
Conferences & Training	5657.0309	1,763	2,275	531	2,000	60	2,000	-	0.00%
Auditing	5657.0315	653	5,177		-	-	-	-	n/a
Dues	5657.0318	6,945	12,608	8,343	8,000	8,000	8,500	500	6.25%
Other Professional Fees	5657.0320	65,335	70,285	73,182	71,000	99,485	74,000	3,000	4.23%
Rewards, Damages, Indemnifications	5657.0321	-	-	-	-	-	-	-	n/a
Communications	5657.0326	5,975	5,801	5,997	7,000	9,644	9,600	2,600	37.14%
Maintenance Contracts[3]	5657.0328	3,410	5,248	5,044	5,300	4,725	5,500	200	3.77%
Property & Liability Insurance	5657.0330	3,476	3,324	3,178	2,808	2,078	2,182	(626)	-22.30%
Utilities - Electricity[2]	5657.0332	38,625	41,927	53,623	62,000	31,845	62,000	-	0.00%
Natural Gas	5657.0333	1,562	1,651	1,798	1,750	2,000	1,750	-	0.00%
Water & Sewerage[2]	5657.0334	4,971	5,686	7,069	7,000	5,650	7,000	-	0.00%
Concessions	5657.0336	53,490	64,711	60,003	-	-	-	-	n/a
Uniforms	5657.0337	987	2,833	806	1,500	-	1,500	-	0.00%
Miscellaneous	5657.0352	(51)	303	30	-	-	-	-	n/a
Repairs - Road Machinery	5657.0360	5,113	4,493	10,265	6,000	5,608	6,000	-	0.00%
Repairs - Autos	5657.0361	3,667	2,126	5,796	5,000	4,408	5,000	-	0.00%
Repairs - Building & Grounds[2]	5657.0362	5,919	6,640	-	8,000	8,000	-	(8,000)	-100.00%
Infrastructure Repairs	5657.0364	-	-	-	-	-	-	-	n/a
Operating Lease Expense[4]	5657.0367	3,281	3,276	3,452	3,228	3,228	3,500	272	8.43%
Recreation Master Plan	5657.0368	-	-	-	3,000	-	-	(3,000)	-100.00%
Capitalized Salaries Offset	5657.0401	-	-	(72,168)	-	(30,000)	-	-	n/a
Software	5657.0466	-	-	960	-	-	-	-	n/a
Computer Hardware & Peripherals[5]	5657.0468	3,781	-	-	-	-	-	-	n/a
Capital Assets - Autos	5657.0471	18,000	-	-	-	-	-	-	n/a
Capital Assets - Other	5657.0473	-	-	-	-	-	-	-	n/a
Expendable Equipment	5657.0476	4,025	2,055	4,297	-	-	-	-	n/a
Operating Expenditures Total		**$ 460,957**	**$ 492,133**	**$ 435,558**	**$ 449,086**	**$ 379,481**	**$ 437,232**	**$ (11,855)**	**-2.64%**
Debt Service - Principal	5657.0477	$ -	$ 8,838	$ 9,377	$ 9,785	$ 9,785	$ -	$ (9,785)	-100.00%
Debt Service - Interest	5657.0478	-	1,208	670	262	262	-	(262)	-100.00%
Debt Service Total		**$ -**	**$ 10,046**	**$ 10,047**	**$ 10,047**	**$ 10,047**	**$ -**	**$ (10,047)**	**-100.00%**
Capital Outlay		**$ -**	**$ -**	**$ 5,976**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Parks & Recreation Total		**$ 910,152**	**$ 1,014,930**	**$ 1,060,716**	**$ 1,066,595**	**$ 1,036,544**	**$ 1,006,167**	**$ (60,429)**	**-5.67%**

(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 $269.00 per month plus tax
(5) #0468 - IT is to submit all requests for computers.

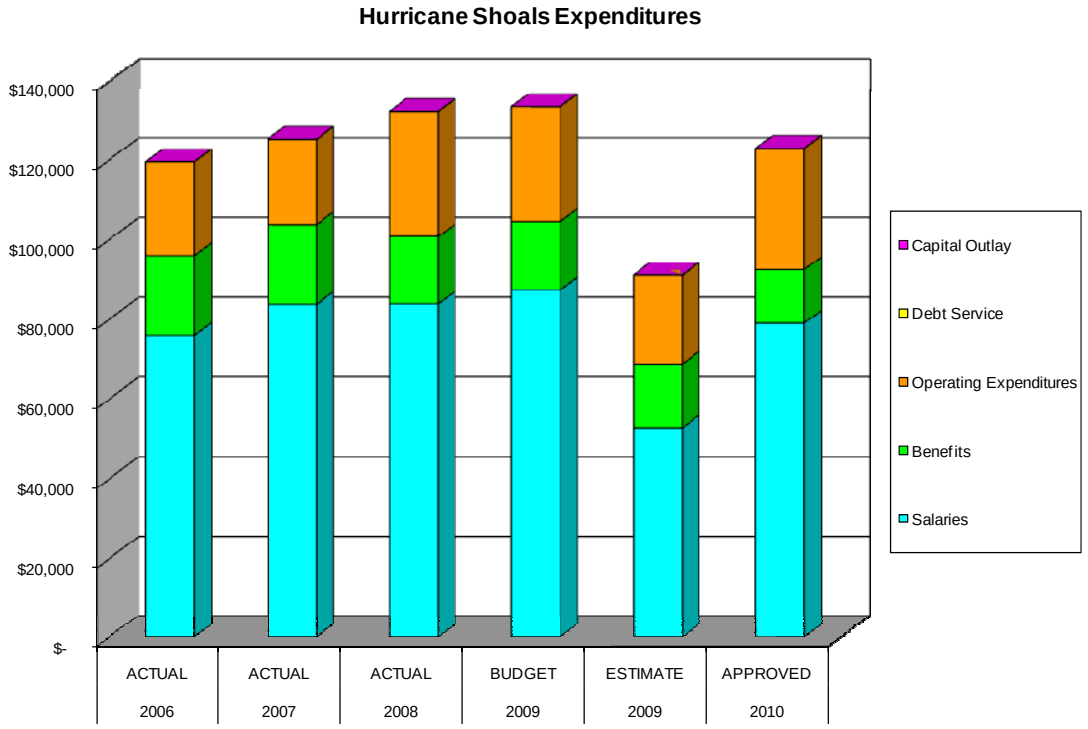
HURRICANE SHOALS PARK

(See Missions and Goals for Park and Recreation)

HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL REVENUES

	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
CHARGES FOR SERVICES									
STATE GRANTS	4032.5177	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
RENTALS, HURRICANE SHOALS	4032.5180	9,710	12,032	14,637	15,000	19,000	15,000	-	0.00%
TOTAL CHARGES FOR SERVICES		**$ 9,710**	**$ 12,032**	**$ 14,637**	**$ 15,000**	**$ 19,000**	**$ 15,000**	**$ -**	**0.00%**
OTHER FINANCING SOURCES									
AND TRANSFERS IN									
SALE OF COUNTY PROPERTY	4032.5171	$ -	$ -	$ -				$ -	n/a
TRANSFERS IN - HURRICANE SHOALS	4032.5998	108,668	112,890	117,519	118,329	118,329	107,864	(10,465)	-8.84%
TOTAL OTHER FINANCING SOURCES									
AND TRANSFERS IN		**$ 108,668**	**$ 112,890**	**$ 117,519**	**$ 118,329**	**$ 118,329**	**$ 107,864**	**$ (10,465)**	**-8.84%**
TOTAL REVENUES HURRICANE SHOALS		**$ 118,378**	**$ 124,922**	**$ 132,156**	**$ 133,329**	**$ 137,329**	**$ 122,864**	**$ (10,465)**	**-7.85%**

(1) This department was moved to a Special Revenue Fund for FY03.



HURRICANE SHOALS FY10 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.

- 9.58% or $8,371 decrease in salaries primarily due to:
  - Implementation of furlough days.
- 21.59% or $3,698 decrease in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs, and retirement contribution freezes.
- 5.57% or $1,604 increase in operating expenditures primarily due to:
  - $7.69% or $500 increase in electricity for the various structures within the park.
  - $1,440 allocation of funds for maintenance contracts for pest control services.
- Total decrease of 7.85% or $10,465.

ADDITIONAL STAFF REQUESTED: NONE.

CAPITAL REQUESTS: **NONE.**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 22 NAME: SPECIAL REVENUE FUND
DEPT: 32 NAME: HURRICANE SHOALS

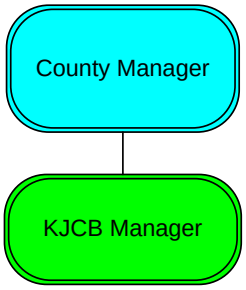
OBJECT OF EXPENDITURE	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular	5632.0102	$ 35,457	$ 36,269	$ 36,256	$ 35,173	$ 35,173	$ 35,968	$ 795	2.26%
Salaries - Part Time	5632.0103	31,951	34,172	32,345	37,230	11,955	37,230	-	0.00%
Salaries - Overtime	5632.0105	8,587	13,315	15,317	15,000	5,737	5,834	(9,166)	-61.11%
Salaries Total		**$ 75,995**	**$ 83,756**	**$ 83,918**	**$ 87,403**	**$ 52,865**	**$ 79,032**	**$ (8,371)**	**-9.58%**
Unemployment Insurance	5632.0108	$ 635	$ 334	$ 193	$ 464	$ 464	$ 437	$ (27)	-5.86%
Medicare	5632.0109	1,052	1,177	1,211	1,267	745	1,146	(121)	-9.58%
FICA	5632.0110	4,551	4,979	5,176	5,419	3,186	4,900	(519)	-9.58%
Retirement	5632.0111	1,623	2,201	2,883	3,081	3,081	-	(3,081)	-100.00%
Health Insurance	5632.0112	10,687	9,737	5,793	5,322	6,686	5,295	(27)	-0.51%
Workers' Compensation Insurance	5632.0113	1,468	1,579	1,627	1,569	1,729	1,647	78	5.00%
Benefits Total		**$ 20,016**	**$ 20,007**	**$ 16,882**	**$ 17,122**	**$ 15,892**	**$ 13,425**	**$ (3,698)**	**-21.59%**
Personal Services Total		**$ 96,011**	**$ 103,763**	**$ 100,800**	**$ 104,525**	**$ 68,757**	**$ 92,456**	**$ (12,069)**	**-11.55%**
Postage	5632.0224	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
General Operating Supplies	5632.0225	5,215	8,494	11,008	11,000	6,700	11,000	-	0.00%
Advertisements	5632.0226	280	-	75	-	-	-	-	n/a
Fuel & Lubricants	5632.0243	-	-	71	500	-	500	-	0.00%
Tires & Batteries	5632.0248	-	36	-	100	-	100	-	0.00%
Travel Expenses	5632.0307	-	-	-	-	-	-	-	n/a
Legal	5632.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5632.0309	-	-	-	-	-	-	-	n/a
Accounting	5632.0314	-	-	-	-	-	-	-	n/a
Auditing	5632.0315	-	-	-	-	-	-	-	n/a
Dues	5632.0318	-	-	-	-	-	-	-	n/a
Other Professional Fees	5632.0320	-	464	5,048	-	-	-	-	n/a
Communications	5632.0326	312	1,247	697	1,200	1,836	1,200	-	0.00%
Maintenance Contracts	5632.0328	-	210	2,992	-	1,440	1,440	1,440	n/a
Property & Liability Insurance	5632.0330	1,859	1,778	1,701	1,504	1,112	1,168	(336)	-22.35%
Electricity	5632.0332	4,112	6,024	6,906	6,500	5,256	7,000	500	7.69%
Natural Gas	5632.0333	-	-	-	-	-	-	-	n/a
Water & Sewerage	5632.0334	293	2,121	2,664	2,500	489	2,500	-	0.00%
Uniforms	5632.0337	108	984	194	1,000	-	1,000	-	0.00%
Miscellaneous	5632.0352	3	-	-	-	-	-	-	n/a
Repairs - Machinery	5632.0360	-	253	-	500	5,187	500	-	0.00%
Repairs - Autos	5632.0361	53	2	-	500	-	500	-	0.00%
Repairs - Buildings & Ground	5632.0362	-	1,210	-	3,500	315	3,500	-	0.00%
Covered Bridge Project	5632.0363	-	-	-	-	-	-	-	n/a
Infrastructure Repairs	5632.0364	-	-	-	-	-	-	-	n/a
Operating Lease Expense	5632.0367	-	-	-	-	-	-	-	n/a
Property Tax Expense	5632.0384	-	-	-	-	-	-	-	n/a
Capitalized Salaries- Offset	5632.0401	-	(3,610)	-	-	-	-	-	n/a
Software	5632.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5632.0468	-	-	-	-	-	-	-	n/a
Nonstructural Improvements	5632.0474	-	-	-	-	-	-	-	n/a
Capital Assets - Others	5632.0473	6,750	-		-	-	-	-	n/a
Expendable Equipment	5632.0476	4,498	2,144	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 23,483**	**$ 21,357**	**$ 31,356**	**$ 28,804**	**$ 22,335**	**$ 30,408**	**$ 1,604**	**5.57%**
Debt Service - Principal	5632.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5632.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Hurricane Shoals Total		**$ 119,494**	**$ 125,120**	**$ 132,156**	**$ 133,329**	**$ 91,092**	**$ 122,864**	**$ (10,465)**	**-7.85%**

KEEP JACKSON COUNTY BEAUTIFUL

MISSION AND GOALS:

To educate and build environmental behaviors and sustain community activities resulting in a more beautiful Jackson County.

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.
- Develop recycling program for Jackson County with implementation and opening of new JC Recycling Center.
- 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.
- Assist Jackson County Solid Waste Department in writing and submitting for adoption by the commissioners a Jackson County Solid Waste and Litter Ordinance. Work with the Stormwater Manager and Planning Department to complete Stormwater Reports where information about litter and solid waste education is need.
- Write and submit for adoption by commissioners a Jackson County Solid Waste and Litter Ordinance.
- Encourage stricter code enforcement.
- Periodically measure litter accumulation in Jackson County and distribute and record citizen input surveys on litter and recycling. .

OBJECTIVES:

- Lead Jackson County into a Green Program initiative.
- KJCB's Adopt-A-Road program will continue to grow, averaging one per month.
- School presentations will continue with more emphasis on litter reduction and recycling as Jackson County schools, Commerce City and Jefferson City schools questions and interest expand.
- Continue to us Susie Litter in the Jackson County School, Commerce City and Jefferson City School Systems as a teaching aid and expand that program to other characters with messages about litter reduction, pre-cycling, composting, worm composting and beautification of Jackson County.
- Continue building a paper recycling program with the Jackson County School System, Jefferson and Commerce City Schools. When a plastics recycling program can begin, the schools are ready to jump in supplying plastic from their cafeterias and classrooms.
- Continue to develop the Green Schools Program with county and city schools.
- Will continue to work with civic clubs and area businesses to expand the florescent bulb recycling program and to hold a rain barrel, worm composting and rain garden demonstration and education classes in conjunction with the UGA Extension Service through Jackson and Barrow Counties with assistance from the Jackson County Master Gardener's Association.
- Will continue plans to plant median and a Victim's Memorial Garden at the Jackson County Courthouse in conjunction with the Jackson County Master Gardener's Association with CASA.
- Begin developing a KJCB Youth Program in conjunction with the Northeast Georgia Boy Scouts of America Venturing Crew.

- Hold Lunch & Learn programs teaching environmental awareness, rain barrel construction, rain garden planting, organic gardening, composting, worm composting and other lessons to interested persons.
- Programs will expand to include 1,000 volunteers each year during the Great American Cleanup, Rivers Alive, Adopt-A-Road, etc.
- Host a volunteer appreciation reception in November 2010.
- Continue building a Board of Directors of up to 15 members.
- Expand CLPP Program in Commerce, Jefferson (if StreetScapes program has concluded) and Hoschton.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

- **Jackson County Growth**: Although the need for a recycling center continues, the economy and the state of the recycling market have marginally reduced that need. The emphasis to citizens now shold be if your hauler offers recycling, recycle the products they want. When the market and economy recovers, the construction of a Jackson County Recycling Center should be placed front and center satisfying the want and the need for citizens who have moved into the county. Until Jackson County has a recycling center, ordinances should not state the haulers must offer recycling, but when the market and the economy recovers, the ordinances should be rewritten to include a caveat requiring them to offer curbside recycling and that the material should be delivered to the Jackson County Recycling Center. This does not mean recycling is mandatory for citizens, but it does mean that any hauler in Jackson County must offer a curbside recycling program and they must bring that material to the Jackson County Recycling Center. The solid waste ordinance should be rewritten at this time to require haulers to bring waste to the Jackson County Transfer Station, if that wording is legal. Jackson County citizens are paying for their waste to be hauled to a landfill, the haulers are paying tonnage fees from that amount and they should be hauling that waste to the Jackson County Transfer Station.
- **Litter and Solid Waste Reduction**: Keep Jackson County Beautiful's mission is to teach others about litter reduction, solid waste reduction, beautification, stormwater and water conservation. "Lesson in a Box" modules are being developed to help teachers present this material to their classes. This year I have developed the Susie Litter character that has received publicity and there isn't a Jackson County, Commerce or Jefferson City school third grader who did not meet Susie this year. A curriculum is being developed for each grade (focusing in 2009-10 on PreK-5) in environmental education.
- **Managing Monthly and Annual Campaigns**: Adopt-A-Highway, Adopt-A-Spot, Adopt-A-Campus, Great American Cleanup, Georgia Clean Community Challenge, Rivers Alive, America Recycling Day, Venturing Crew and Bring One for the chipper continues to include event organization and volunteer organization. More outreach programs are needed, some of the above will play out, and hopefully in conjunction before January 2010 KJCB will announce a new program to take the Jackson County Government Green. With these programs come duties such as developing a budget, 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 Increasing**: Distributing thousands of litter bags with pencils, pens and other items, as well as brochures, is an annual must in this program. Keep Barrow Beautiful, Keep Walton Beautiful and Keep Madison County Beautiful have begun a coordination of projects to bring down costs of these promotional items. With experience comes knowledge. I now know when litter bags are on a buy 2, get 1 free promotion, I know how to say "You can do better than that" and I also have learned to work well with Purchasing. When they find a good deal on something, we need to try to work it inot the budget at that time.
- **Education Seminars/Funding**: KJCB plans to hold educational seminars this fall and will continue in 2010 on Rain Barrel construction and Rain Garden construction, compost bin construction and worm farm composting and even organic gardening. Although we will work with the Master Gardeners, UGA Extension Service and other entities, funding for such has been a problem this year. I believe we can do these programs for free to a very small cost to participants.

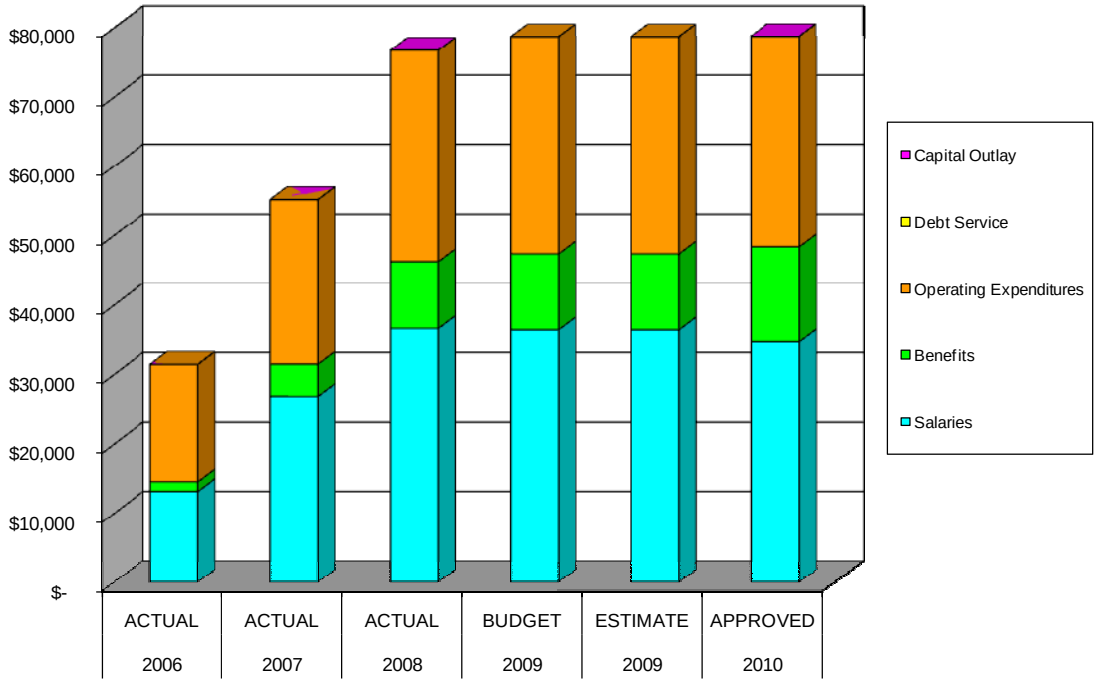
PERFORMANCE MEASURES:

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Beautification					
Number of Flowers Planted	918	2,500	2,500	3,500	4,000
Community Involvement					
Number of Sponsors	36	40	30	30	30
Event Volunteers	350	400	1,000	1,000	1,200
Litter Prevention					
Miles of Roads Cleaned	250	250	300	350	500
Litter Survey Reduction	9	9	9	8	8
Media/Public Awareness					
Distribution of Literature/Person	10,000	9,000	9,000	9,500	15,000
Participation in Community Events/Festivals	6	8	10	15	15
Presentations to Clubs, Groups	12	14	20	40	50
Waste Reduction					
Recycling Events	4	5	5	15	20

HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL REVENUE

	Number	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
OTHER FINANCING SOURCES AND TRANSFERS IN									
TRANSFER STATION CHARGES	4036.5193	$ 27,292	$ 23,253	$ 19,595	$ 40,000	$ 20,000	$ 20,000	$ (20,000)	-50.00%
DONATIONS	4044.5132	700	382	272				-	n/a
STATE GRANTS	4044.5175	-	500	4,000	-	-	-	-	
CHARGES FOR SERVICES	4044.5193	15	648	1,490				-	n/a
KEEP JACKSON BEAUTIFUL TRANSFERS IN	4044.5998	395	646	51,354	38,661	38,665	58,699	20,038	51.83%
TOTAL OTHER FINANCING SOURCES AND TRANSFERS IN		**$ 28,402**	**$ 25,429**	**$ 76,711**	**$ 78,661**	**$ 58,665**	**$ 78,699**	**$ 38**	**0.05%**
TOTAL REVENUES- KEEP JACKSON BEAUTIFUL		**$ 28,402**	**$ 25,429**	**$ 76,711**	**$ 78,661**	**$ 58,665**	**$ 78,699**	**$ 38**	**0.05%**

Keep Jackson Beautiful Expenditures



KEEP JACKSON COUNTY BEAUTIFUL FY10 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.

- 4.61% or $1,681 decrease in salaries primarily due to:
  - Implementation of furlough days.
- 24.86% or $2,700 increase in benefits primarily due to:
  - 97.18% or $5,290 increase in health insurance.
- 3.14% or $982 decrease in operating expenditures primarily due to:
  - 19.35% or $2,400 decrease in general operating supplies.
  - $450 allocation for fuel & lubricants.
- Total increase of 0.05% or $38.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS: **NONE.**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 24 NAME: SPECIAL REVENUE FUND
DEPT: 44 NAME: KEEP JACKSON BEAUTIFUL

OBJECT OF EXPENDITURE	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
Salaries - Regular [1]	5544.0102	$ 2,999	$ 19,335	$ 36,700	$ 36,500	$ 36,500	$ 34,819	$ (1,681)	-4.61%
Salaries - Part Time	5544.0103	10,082	7,569	-	-	-	-	-	n/a
Salaries - Overtime	5544.0105	44	-	-	-	-	-	-	n/a
Salaries Total		**$ 13,125**	**$ 26,904**	**$ 36,700**	**$ 36,500**	**$ 36,500**	**$ 34,819**	**$ (1,681)**	**-4.61%**
Unemployment Insurance	5544.0108	$ 149	$ 80	$ 45	$ 77	$ 77	$ 50	$ (27)	-35.16%
Medicare	5544.0109	189	387	521	529	529	505	(24)	-4.61%
FICA	5544.0110	806	1,656	2,230	2,263	2,263	2,159	(104)	-4.61%
Retirement	5544.0111	137	-	967	2,440	2,440	-	(2,440)	-100.00%
Health Insurance	5544.0112	-	2,343	5,680	5,444	5,444	10,734	5,290	97.18%
Workers' Compensation Insurance	5544.0113	103	111	114	111	111	117	6	5.00%
Benefits Total		**$ 1,384**	**$ 4,577**	**$ 9,557**	**$ 10,864**	**$ 10,864**	**$ 13,565**	**2,700**	**24.86%**
Personal Services Total		**$ 14,509**	**$ 31,481**	**$ 46,258**	**$ 47,364**	**$ 47,364**	**$ 48,384**	**1,020**	**2.15%**
Books & Periodicals	5544.0219	$ 65	$ 99	$ 123	$ 200	$ 200	$ 200	-	0.00%
Postage	5544.0224	251	111	59	100	100	100	-	0.00%
General Operating Supplies	5544.0225	9,189	8,179	8,824	12,400	12,400	10,000	(2,400)	-19.35%
Advertisements	5544.0226	2,537	4,297	6,368	4,000	4,000	4,000	-	0.00%
Community Promotions	5544.0231	-	812	4,935	3,400	3,400	3,400	-	0.00%
Fuel & Lubricants	5544.0243	-	-	160	-	-	450	450	n/a
Tires & Batteries	5544.0248	-	-	-	-	-	-	-	n/a
Travel Expenses	5544.0307	2,294	2,839	1,561	2,800	2,800	2,800	-	0.00%
Legal	5544.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5544.0309	1,986	3,797	2,470	3,500	3,500	3,500	-	0.00%
Dues	5544.0318	225	425	729	865	865	865	-	0.00%
Other Professional Fees	5544.0320	-	-	-	-	-	-	-	n/a
Rewards, Damages, Indemnifications	5544.0321	-	-	-	-	-	-	-	n/a
Communications	5544.0326	337	1,190	1,154	1,200	1,200	1,200	-	0.00%
Maintenance Contracts	5544.0328	-	1,443	3,110	1,632	1,632	2,000	368	22.55%
Property & Liability Insurance	5544.0330	-	-	-	-	-	-	-	n/a
Utilities - Electricity	5544.0332	-	-	-	-	-	-	-	n/a
Natural Gas	5544.0333	-	-	-	-	-	-	-	n/a
Water & Sewerage	5544.0334	-	-	-	-	-	-	-	n/a
Miscellaneous	5544.0352	51	136	-	-	-	-	-	n/a
Repairs - Autos	5544.0361	-	-	-	-	-	-	-	n/a
Repairs - Building & Grounds	5544.0362	-	-	-	-	-	-	-	n/a
Operating Lease Expense	5544.0367	-	-	-	-	-	-	-	n/a
Software [2]	5544.0466	-	-	960	1,200	1,200	1,200	-	0.00%
Computer Hardware & Peripherals	5544.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5544.0476	-	400	-	-	-	600	600	n/a
KJB Foundation Grant	5544.0500	-	916	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 16,935**	**$ 24,644**	**$ 30,453**	**$ 31,297**	**$ 31,297**	**$ 30,315**	**$ (982)**	**-3.14%**
Debt Service - Principal	5657.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5657.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Keep Jackson Beautiful Total		**$ 31,444**	**$ 56,125**	**$ 76,711**	**$ 78,661**	**$ 78,661**	**$ 78,699**	**$ 38**	**0.05%**

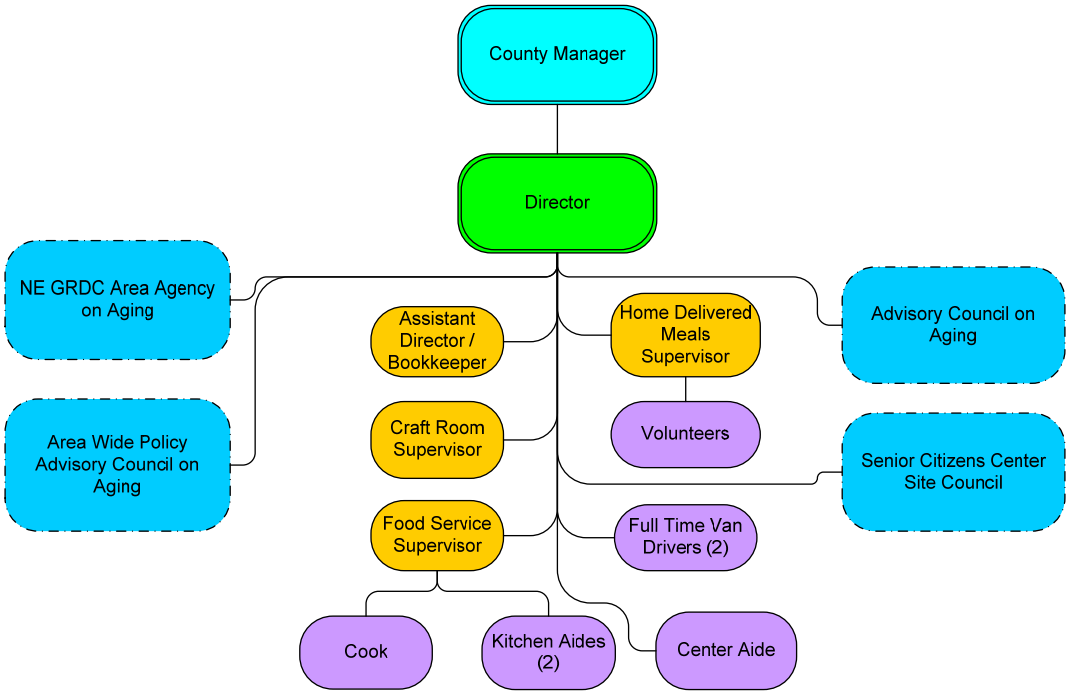
(1) In 2007 this position was changed to full-time status (35 hr with benefits)
(2) Adobe PS3 editing software

SENIOR CENTER

MISSION:

The Jackson County Senior Center is dedicated to enhancing the quality of life for elders and persons with disabilities through advocacy and services.

NUMBER OF APPROVED POSITIONS: Eleven full-time



GOALS:

- To enrich the lives of the frail, elderly, isolated, handicapped and all persons over 60 years old in Jackson County.
- To foster independent living and prevent premature or unnecessary institutionalization.
- To offer opportunities for participation in community life through a variety of educational and recreational activities, volunteer roles and employment.
- To advocate for the rights of elderly and handicapped individuals in the community.
- To enhance the image of aging through community awareness, education and networking.
- To identify needs and coordinate available funding and volunteer resources to maximize choices for older adults and handicapped individuals.
- To provide support for caregivers.

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.

PERFORMANCE MEASURES:

TRIPS: JANUARY 2009 - DECEMBER 2009

January	914	May	1000 est.	September	950 est.
February	926	June	1000 est.	October	900 est.
March	870	July	1000 est.	November	850 est.
April	900 est.	August	950 est.	December	800 est.

Total Trips = estimated @ 11,060 for 2009
Total Trips = 11,554 for 2008
Total Trips = 12,254 for 2007 (Increase of 114 trips in 2008)
Total Trips = 12,140 for 2006 (Decrease of 225 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)

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
Congregate Meals	16,364	16,449	15,440	16,000	16,000
Home Delivered Meals	9,164	9,300	11,875	12,000	12,000
Community Care Meals	4,810	4,200	3,896	4,000	4,000
Total Meals	**30,338**	**29,949**	**31,211**	**32,000**	**32,000**
Friendly Visits	480	480	459	480	480
Recreation	500	500	9,642	9,700	9,700
Information and Assistance	695	695	676	695	695
Outreach	652	652	754	760	760
Telephone Reassurance	1,050	1,050	966	1,000	1,000

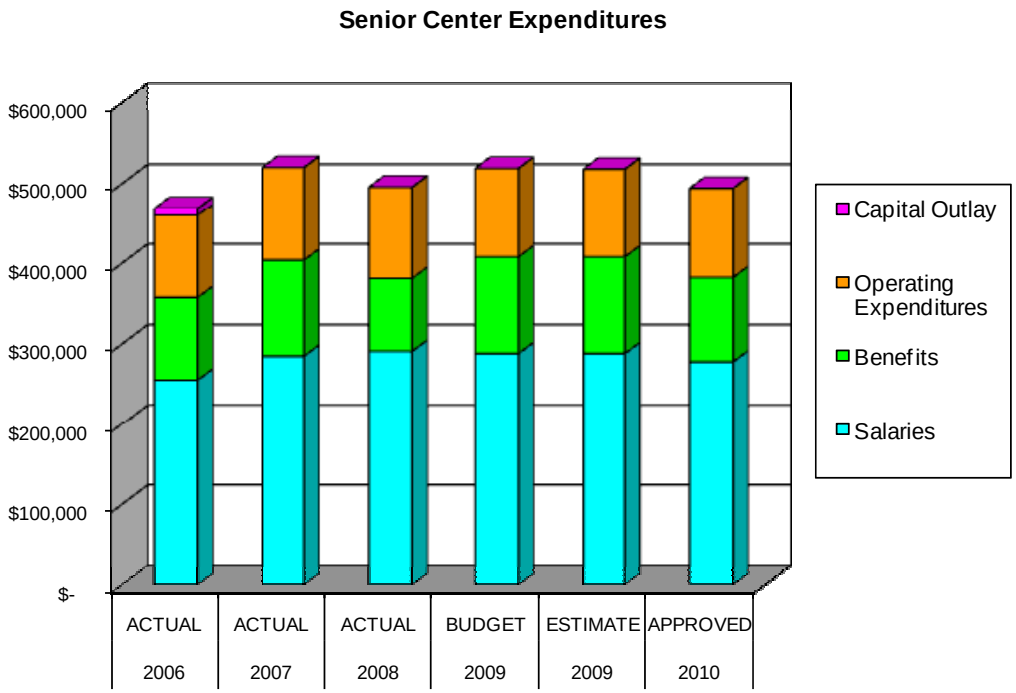
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10

- Two new buses @ an estimated cost of $50,000.00 each. The buses are getting very old.

HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL REVENUE

	Number	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
REVENUE SOURCES									
PROGRAM REVENUE	4058.5132	$ 13,989	$ 15,561	$ 15,858	$ 13,000	$ 13,000	$ 13,000	$ -	0.00%
INTERGOVERNMENTAL	4058.5113	3,875	3,500	3,500	-	-	-	-	0.00%
DONATIONS	4058.5133	-	-	-	-	-	-	-	n/a
INTEREST	4058.5170	6,526	8,475	5,848	-	-	-	-	0.00%
FEDERAL GRANTS	4058.5178	153,212	149,165	185,228	108,496	108,496	108,496	-	0.00%
STATE & LOCAL GRANTS	4058.5175	35,589	37,463	46,616	42,174	42,174	42,174	-	0.00%
STATE TRANSPORTATION FUNDS	4058.5176	409	408	-	58,203	58,203	58,203	-	n/a
		$ 213,600	**$ 214,572**	**$ 257,049**	**$ 221,873**	**$ 221,873**	**$ 221,873**	**-**	**0.00%**
OTHER FINANCING SOURCES AND TRANSFERS IN								-	
SENIOR CENTER	4058.5998	$ 236,961	$ 259,256	$ 297,598	$ 297,100	$ 297,100	$ 272,246	(24,854)	-8.35%
TOTAL OTHER FINANCING SOURCES AND TRANSFERS IN		**$ 236,961**	**$ 259,256**	**$ 297,598**	**$ 297,100**	**$ 297,100**	**$ 272,246**	**$ (24,854)**	-8.35%
TOTAL REVENUES SENIOR CENTER		**$ 450,561**	**$ 473,828**	**$ 554,647**	**$ 518,973**	**$ 518,973**	**$ 494,119**	**$ (24,854)**	**-4.79%**

(1) This function and activity was moved from Fund 60 to Fund 25 during FY04.



***SENIOR CENTER FY10 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.

- 3.59% or $10,339 decrease in salaries primarily due to:
  - Implementation of furlough days.
- 12.72% or $15,245 decrease in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from furloughs, and retirement contribution freezes.
- 0.66% or $730 increase in operating expenditures primarily due to:
  - 3.85% or $2,000 increase in kitchen supplies.
  - 16.67% or $1,000 decrease in general operating supplies.
- Total decrease of 4.79% or $24,854.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS:

- **Two (2) new buses @ an estimated cost of $50,000 each**. The department has an aging fleet and is seeing increases in its usage.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES
FISCAL YEAR: JANUARY 01, 2009 - DECEMBER 31, 2009
FUND: 25 NAME: SENIOR CENTER
DEPT: 58 NAME: JACKSON COUNTY SENIOR CENTER

	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
REVENUE SOURCE									
Program Income	4058.5132	$ 13,988	$ 15,561	$ 15,858	$ 13,000	$ 13,000	$ 13,000	$ -	0.00%
Intergovernmental	4058.5111	3,875	3,500	3,500	-	-	-	-	n/a
Donations	4058.5133	-	-	-	-	-	-	-	n/a
Interest	4058.5170	6,526	8,475	5,848	-	-	-	-	n/a
Federal Grants	4058.5178	153,212	149,165	185,228	108,496	108,496	108,496	-	0.00%
State & Local Grants	4058.5175	35,589	37,463	46,615	42,174	42,174	42,174	-	0.00%
State Transportation Funds	4058.5176	409	408	-	58,203	58,203	58,203	-	0.00%
Transfers In - from General Fund	4058.5998	236,961	259,256	297,598	297,100	297,100	272,246	(24,854)	-8.37%
Total Revenues Senior Center		**$ 450,558**	**$ 473,828**	**$ 554,646**	**$ 518,973**	**$ 518,973**	**$ 494,119**	**$ (24,854)**	**-4.79%**
OBJECT OF EXPENDITURE									
Salaries - Regular	5558.0102	$ 255,259	$ 284,965	$ 291,087	$ 288,240	$ 288,240	$ 277,901	$ (10,339)	-3.59%
Salaries - Part Time	5558.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5558.0105	-	-	-	-	-	-	-	n/a
Salaries Total		**$ 255,259**	**$ 284,965**	**$ 291,087**	**$ 288,240**	**$ 288,240**	**$ 277,901**	**$ (10,339)**	**-3.59%**
Unemployment Insurance	5558.0108	$ -	$ -	$ -	$ 851	$ 851	$ 552	$ (299)	-35.16%
Medicare	5558.0109	3,234	4,198	4,107	4,179	4,179	4,030	(150)	-3.59%
FICA	5558.0110	13,829	17,947	17,799	17,871	17,871	17,230	(641)	-3.59%
Retirement	5558.0111	30,198	30,318	6,123	36,915	36,915	12,193	(24,721)	-66.97%
Health Insurance	5558.0112	49,650	60,528	55,780	53,705	53,705	63,955	10,250	19.09%
Workers' Compensation Insurance	5558.0113	5,591	6,014	6,550	6,315	6,315	6,630	316	5.00%
Benefits Total		**$ 102,502**	**$ 119,005**	**$ 90,360**	**$ 119,835**	**$ 119,835**	**$ 104,590**	**$ (15,245)**	**-12.72%**
Personal Services Total		**$ 357,761**	**$ 403,970**	**$ 381,447**	**$ 408,075**	**$ 408,075**	**$ 382,491**	**$ (25,584)**	**-6.27%**
Books & Periodicals	5558.0219	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Postage	5558.0224	-	-	-	-	-	-	-	n/a
General Operating Supplies	5558.0225	4,642	4,121	4,251	6,000	5,000	5,000	(1,000)	-16.67%
Advertisements	5558.0226	16	26	100	-	-	-	-	n/a
Kitchen Supplies	5558.0242	43,324	50,579	53,708	52,000	52,000	54,000	2,000	3.85%
Fuel & Lubricants	5558.0243	9,230	8,446	11,139	9,500	9,500	9,500	-	0.00%
Tires & Batteries	5558.0248	-	-	-	1,000	1,000	500	(500)	-50.00%
Travel Expenses	5558.0307	4,835	4,828	4,869	4,800	4,800	4,800	-	0.00%
Conferences & Training	5558.0309	107	-	-	-	-	-	-	n/a
Accounting	5558.0314	-	2,522	632	-	-	-	-	n/a
Auditing	5558.0315	709	-	-	-	-	-	-	n/a
Other Professional Fees	5558.0320	2,812	32	3,135	3,000	3,000	3,000	-	0.00%
Communications	5558.0326	5,601	5,309	5,624	6,000	6,000	6,000	-	0.00%
Repairs - Office Equipment	5558.0328	-	-	-	-	-	-	-	n/a
Property & Liability Insurance	5558.0330	5,776	5,442	5,204	4,598	4,598	4,828	230	5.00%
Electricity	5558.0332	15,649	16,875	14,096	14,500	14,500	14,500	-	0.00%
Natural Gas	5558.0333	-	-	2,597	2,300	2,300	2,300	-	0.00%
Water & Sewerage	5558.0334	-	-	1,497	1,200	1,200	1,200	-	0.00%
Miscellaneous	5558.0352	1,898	9,264	2,995	500	500	500	-	0.00%
Repairs - Autos	5558.0361	2,935	2,705	2,138	2,000	2,000	2,000	-	0.00%
Repairs Buildings & Grounds	5558.0362	4,486	5,906	2,149	3,500	3,500	3,500	-	0.00%
Software	5558.0466	-	-	-				-	n/a
Computer Hardware and Peripherals	5558.0468	-	-	-				-	n/a
Expendable Equipment	5558.0476	-	-	-				-	n/a
Operating Expenditures Total		**$ 102,020**	**$ 116,055**	**$ 114,134**	**$ 110,898**	**$ 109,898**	**$ 111,628**	**$ 730**	**0.66%**
Capital Outlay	**4058.6000**	**$ 9,033**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Senior Center Total		**$ 468,814**	**$ 520,025**	**$ 495,581**	**$ 518,973**	**$ 517,973**	**$ 494,119**	**$ (24,854)**	**-4.79%**

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 FY10: **NONE**

FIRE DISTRICTS' FY10 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.

- 269.51% or $350,361 increase in salaries primarily due to:
  - Some fire districts creating full-time salaried positions for FY10.
- 103.5% or $70,120 increase in benefits primarily due to:
  - Increases in Medicare, FICA, and retirement that relate to salary increases.
- 28.0% or $217,418 increase in operating expenditures primarily due to:
  - Various increases throughout many of the fire departments primarily in the areas of fuel, repairs to equipment , and new equipment purchases.
- 86.17% or $101,857 increase in Debt Service due to several new leases for trucks by various departments.
- 11.72% or $45,753 decrease in capital outlay.
- Total increase of 46.81% or $694,003.

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	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
REVENUE SOURCE									
Current Taxes	5101	$ 1,329,092	$ 1,513,869	$ 1,750,132	$ 1,456,051	$ 1,456,051	$ 2,150,054	$ 694,003	47.66%
Miscellaneous Revenue	5132	12,400	26,261	11,429	23,000	23,000	23,000	-	0.00%
Charges for Services		8,930	4,050	34,766	-	-	-	-	n/a
Interest Income	5170	52,752	78,875	31,850	3,635	3,635	3,635	-	0.00%
Donations	5180	-	8,880	750	-	-	-	-	n/a
Intergovernmental	5181	139,140	167,753	95,742	-	-	-	-	n/a
Miscellaneous	5192	-	-	-	-	-	-	-	n/a
Sale of Capital Assets		50,494	46,410	85,185	-	-	-	-	n/a
Proceeds from Loans	5200	-	425,178	-	-	-	-	-	n/a
Transfers In		-	-	-	-	-	-	-	n/a
Prior Year Surplus		-	-	5,574	-	-	-	-	n/a
Total Revenues Fire Districts		**$ 1,592,808**	**$ 2,271,276**	**$ 2,015,428**	**$ 1,482,686**	**$ 1,482,686**	**$ 2,176,689**	$ 694,003	**46.81%**
OBJECT OF EXPENDITURE									
Salaries - Regular	0102	$ 107,055	$ 153,983	$ 219,501	$ 81,000	$ 81,000	$ 262,513	$ 181,513	224.09%
Salaries - Part Time	0103	-	-	77,223	49,000	49,000	217,848	168,848	344.59%
Substitute Firemen	0104	-	1,054	-	-	-	-	-	n/a
Salaries - Overtime	0105	-	-	-	-	-	-	-	n/a
Salaries Total		**$ 107,055**	**$ 155,037**	**$ 296,724**	**$ 130,000**	**$ 130,000**	**$ 480,361**	$ 350,361	**269.51%**
Payroll Taxes	0110	10,160	8,453	22,165	27,000	27,000	36,167	9,167	33.95%
Retirement	0111	12,895	15,801	16,810	15,600	15,600	24,700	9,100	58.33%
Group Health Insurance	0112	14,959	20,288	36,890	17,000	17,000	52,000	35,000	205.88%
Workers Compensation	0113	8,241	16,312	30,308	8,147	8,147	25,000	16,853	206.86%
Benefits Total		**$ 46,255**	**$ 60,854**	**$ 106,173**	**$ 67,747**	**$ 67,747**	**$ 137,867**	$ 70,120	**103.50%**
Personal Services Total		**$ 153,310**	**$ 215,891**	**$ 402,897**	**$ 197,747**	**$ 197,747**	**$ 618,228**	$ 420,481	**212.64%**
Books & Periodicals	0219	$ 1,469	$ 730	$ 6,419	$ 3,180	$ 3,180	$ 2,650	$ (530)	-16.67%
Postage	0224	806	777	1,044	1,390	1,390	1,250	(140)	-10.07%
General Operating Supplies	0225	72,762	108,227	119,872	161,301	161,301	179,833	18,532	11.49%
Advertising	0226	-	1,149	-	100	100	200	100	100.00%
Fuel & Lubricants	0243	27,903	47,359	47,040	46,050	46,050	70,750	24,700	53.64%
Tires & Batteries	0248	2,982	2,947	4,331	5,500	5,500	5,000	(500)	-9.09%
Small Equipment	0249	-	-	-	-	-	-	-	n/a
Travel Expenditures	0307	950	1,962	13,810	11,750	11,750	17,000	5,250	44.68%
Conferences & Training	0309	4,933	19,508	4,972	86,120	86,120	26,000	(60,120)	-69.81%
Auditing	0315	-	-	-	5,000	5,000	250	(4,750)	-95.00%
Dues	0318	2,436	2,250	2,539	6,826	6,826	2,948	(3,878)	-56.81%
Other Professional Fees	0320	60,857	100,337	102,657	93,972	93,972	153,126	59,154	62.95%
Communications	0326	21,114	22,288	23,581	20,300	20,300	29,000	8,700	42.86%
Repairs - Office Equipment	0328	5,384	3,095	5,028	19,795	19,795	18,795	(1,000)	-5.05%
Property & Liability Insurance	0330	46,183	52,192	54,926	68,500	68,500	70,000	1,500	2.19%
Utilities	0332	20,076	24,697	28,258	37,640	37,640	40,950	3,310	8.79%
Natural Gas	0333	15,458	14,587	20,119	26,650	26,650	21,750	(4,900)	-18.39%
Water & Sewer	0334	3,272	3,568	3,864	2,675	2,675	5,025	2,350	87.85%
Uniforms	0337	3,195	2,383	5,721	3,000	3,000	6,000	3,000	100.00%
Rent	0338	13,156	3,680	240	-	-	-	-	n/a
East Jackson Contract with Commerce	0340	133,512	133,512	182,817	-	-	-	-	n/a
Miscellaneous	0352	9,162	13,931	17,165	34,127	34,127	30,748	(3,379)	-9.90%
Repairs - Autos	0361	28,683	41,012	47,769	41,400	41,400	74,885	33,485	80.88%
Repairs - Buildings & Grounds	0362	17,786	23,754	43,126	34,700	34,700	38,700	4,000	11.53%
Operating Lease Expenditures	0367	267	1,068	1,145	240	240	1,000	760	316.67%
Communications	0398	3,496	-	14,411	10,600	10,600	17,000	6,400	60.38%
Contingency	0399	-	105	1,783	14,725	14,725	11,399	(3,326)	-22.59%
Software	0466	-	249	-	1,500	1,500	102,200	100,700	6713.33%
Computer Hardware & Peripherals	0468	-	4,553	-	400	400	500	100	25.00%
Expendable Equipment	0476	99,946	158,066	89,008	39,000	39,000	66,900	27,900	71.54%
Operating Expenditures Total		**$ 595,788**	**$ 787,986**	**$ 841,644**	**$ 776,441**	**$ 776,441**	**$ 993,859**	$ 217,418	**28.00%**
Debt Service - Principal	0477	159,169	140,035	160,969	103,245	103,245	202,682	99,437	96.31%
Debt Service - Interest	0478	34,093	33,132	45,109	14,961	14,961	17,381	2,420	16.18%
Debt Service Total		**$ 193,262**	**$ 173,167**	**$ 206,077**	**$ 118,206**	**$ 118,206**	**$ 220,063**	$ 101,857	**86.17%**
Capital Assets - Buildings	0470	$ -	$ 183,091	$ 27,996	$ 156,269	$ 156,269	$ 190,000	$ 33,731	21.59%
Capital Assets - Vehicles	0471	53,000	184,000	83,831	163,599	163,599	137,539	(26,060)	-15.93%
Capital Assets - Communications	0472	-	235,000	-	5,424	5,424	5,000	(424)	-7.82%
Capital Assets - Other	0473	31,193	91,587	65,644	65,000	65,000	12,000	(53,000)	-81.54%
Capital Outlay Total		**$ 84,193**	**$ 693,678**	**$ 177,471**	**$ 390,292**	**$ 390,292**	**$ 344,539**	$ (45,753)	**-11.72%**
Fire Districts Total		**$ 1,026,553**	**$ 1,870,722**	**$ 1,628,089**	**$ 1,482,686**	**$ 1,482,686**	**$ 2,176,689**	**$ 694,003**	**46.81%**

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		
FY January 1, 2010 - December 31, 2010		
Summary by District		615257
		ARCADE
REVENUES:	NUMBER	
PROPERTY TAXES	5101	$ 111,840
MISCELLANEOUS REVENUES	5132	-
INTEREST INCOME	5170	-
DONATIONS	5180	-
TOTAL REVENUES		$ 111,840
PRIOR YEARS SURPLUS		
TOTAL OTHER SOURCES		$ -
TOTAL REVENUES & OTHER SOURCES		$ 111,840
OBJECT OF EXPENDITURE	NUMBER	
Salaries - Regular	0102	-
Salaries - Part Time	0103	-
Substitute Firemen	0104	-
Salaries - Overtime	0105	-
Payroll taxes	0110	-
Retirement	0111	1,500
Group Health Insurance	0112	-
Workers Compensation	0113	-
Personal Services Total		$ 1,500.00
Books & Periodicals	0219	-
Postage	0224	-
General Operating Supplies	0225	500
Advertising	0226	200
Fuel & Lubricants	0243	2,000
Tires & Batteries	0248	-
Travel Expenditures	0307	500
Conferences & Training	0309	3,000
Accounting	0314	-
Auditing	0315	-
Dues	0318	-
Other Professional Fees	0320	40,000
Communications	0326	2,000
Maintenance Contracts	0328	595
Property & Liability Insurance	0330	5,000
Electricity	0332	2,400
Natural Gas	0333	1,500
Water & Sewer	0334	-
Uniforms	0337	-
East Jackson Contract with Commerce	0340	-
Miscellaneous	0352	-
Repairs - Autos	0361	1,000
Repairs - Buildings & Grounds	0362	-
Operating Lease Expense	0367	1,000
Communications	0398	500
Contingency	0399	-
Software	0466	-
Computer Hardware & Peripherals	0468	-
Expendable Equipment	0476	-
Operating Expenses Total		$ 60,195.00
Capital Assets - Buildings	0470	-
Capital Assets - Vehicles	0471	-
Capital Assets - Communications	0472	-
Capital Assets - Other	0473	-
Capital Outlay Total		$ -
Debt Service - Principal	0477	47,262
Debt Service - Interest	0478	2,883
Debt Service Total		$ 50,145
Fire Districts Total		$ 111,840

COUNTY OF JACKSON		
ANNUAL BUDGET ESTIMATE		
FY January 1, 2010 - December 31, 2010		
Summary by District		625253
		HARRISBURG
REVENUES:	NUMBER	
PROPERTY TAXES	5101	$ 124,000
MISCELLANEOUS REVENUES	5132	-
INTEREST INCOME	5170	-
DONATIONS	5180	-
TOTAL REVENUES		**$ 124,000**
PRIOR YEARS SURPLUS		
TOTAL OTHER SOURCES		**$ -**
TOTAL REVENUES & OTHER SOURCES		**$ 124,000**
OBJECT OF EXPENDITURE	**NUMBER**	
Salaries - Regular	0102	-
Salaries - Part Time	0103	-
Substitute Firemen	0104	-
Salaries - Overtime	0105	-
Payroll taxes	0110	-
Retirement	0111	3,000
Group Health Insurance	0112	-
Workers Compensation	0113	-
Personal Services Total		**$ 3,000**
Books & Periodicals	0219	100
Postage	0224	125
General Operating Supplies	0225	52,833
Advertising	0226	-
Fuel & Lubricants	0243	3,000
Tires & Batteries	0248	-
Travel Expenditures	0307	-
Conferences & Training	0309	1,000
Accounting	0314	-
Auditing	0315	-
Dues	0318	-
Other Professional Fees	0320	120
Communications	0326	2,250
Maintenance Contracts	0328	-
Property & Liability Insurance	0330	10,000
Electricity	0332	3,000
Natural Gas	0333	1,500
Water & Sewer	0334	325
Uniforms	0337	-
East Jackson Contract with Commerce	0340	-
Miscellaneous	0352	18,148
Repairs - Autos	0361	5,000
Repairs - Buildings & Grounds	0362	3,000
Operating Lease Expense	0367	-
Communications	0398	-
Contingency	0399	-
Software	0466	-
Computer Hardware & Peripherals	0468	-
Expendable Equipment	0476	-
Operating Expenses Total		**$ 100,401**
Capital Assets - Buildings	0470	-
Capital Assets - Vehicles	0471	20,599
Capital Assets - Communications	0472	-
Capital Assets - Other	0473	-
Capital Outlay Total		**$ 20,599**
Debt Service - Principal	0477	-
Debt Service - Interest	0478	-
Debt Service Total		**$ -**
Fire Districts Total		**$ 124,000**

COUNTY OF JACKSON		
ANNUAL BUDGET ESTIMATE		
FY January 1, 2010 - December 31, 2010		
Summary by District		635252
		JACKSON
		TRAIL
REVENUES:	**NUMBER**	
PROPERTY TAXES	5101	$ 299,425
MISCELLANEOUS REVENUES	5132	
INTEREST INCOME	5170	-
DONATIONS	5180	
TOTAL REVENUES		**$ 299,425**
PRIOR YEARS SURPLUS		-
TOTAL OTHER SOURCES		**$ -**
TOTAL REVENUES & OTHER SOURCES		**$ 299,425**
OBJECT OF EXPENDITURE	**NUMBER**	
Salaries - Regular	0102	40,000
Salaries - Part Time	0103	-
Substitute Firemen	0104	-
Salaries - Overtime	0105	-
Payroll taxes	0110	3,060
Retirement	0111	1,800
Group Health Insurance	0112	-
Workers Compensation	0113	-
Personal Services Total		**$ 44,860**
Books & Periodicals	0219	2,000
Postage	0224	100
General Operating Supplies	0225	30,000
Advertising	0226	-
Fuel & Lubricants	0243	8,000
Tires & Batteries	0248	2,000
Travel Expenditures	0307	10,000
Conferences & Training	0309	3,000
Accounting	0314	-
Auditing	0315	-
Dues	0318	125
Other Professional Fees	0320	-
Communications	0326	600
Maintenance Contracts	0328	-
Property & Liability Insurance	0330	5,000
Electricity	0332	3,000
Natural Gas	0333	3,000
Water & Sewer	0334	300
Uniforms	0337	-
East Jackson Contract with Commerce	0340	-
Miscellaneous	0352	2,000
Repairs - Autos	0361	4,000
Repairs - Buildings & Grounds	0362	2,000
Operating Lease Expense	0367	-
Communications	0398	-
Contingency	0399	2,000
Software	0466	-
Computer Hardware & Peripherals	0468	500
Expendable Equipment	0476	-
Operating Expenses Total		**$ 77,625**
Capital Assets - Buildings	0470	90,000
Capital Assets - Vehicles	0471	86,940
Capital Assets - Communications	0472	-
Capital Assets - Other	0473	-
Capital Outlay Total		**$ 176,940**
Debt Service - Principal	0477	
Debt Service - Interest	0478	
Debt Service Total		**$ -**
Fire Districts Total		**$ 299,425**

COUNTY OF JACKSON		
ANNUAL BUDGET ESTIMATE		
FY January 1, 2010 - December 31, 2010		
Summary by District		645251
		MAYSVILLE
REVENUES:	**NUMBER**	
PROPERTY TAXES	5101	$ 78,665
MISCELLANEOUS REVENUES	5132	23,000
INTEREST INCOME	5170	3,635
DONATIONS	5180	-
TOTAL REVENUES		**$ 105,300**
PRIOR YEARS SURPLUS		-
TOTAL OTHER SOURCES		**$ -**
TOTAL REVENUES & OTHER SOURCES		**$ 105,300**
OBJECT OF EXPENDITURE	**NUMBER**	
Salaries - Regular	0102	-
Salaries - Part Time	0103	-
Substitute Firemen	0104	-
Salaries - Overtime	0105	-
Payroll taxes	0110	-
Retirement	0111	-
Group Health Insurance	0112	-
Workers Compensation	0113	-
Personal Services Total		**$ -**
Books & Periodicals	0219	
Postage	0224	75
General Operating Supplies	0225	2,500
Advertising	0226	
Fuel & Lubricants	0243	3,550
Tires & Batteries	0248	
Travel Expenditures	0307	
Conferences & Training	0309	1,000
Accounting	0314	
Auditing	0315	
Dues	0318	700
Other Professional Fees	0320	15,075
Communications	0326	3,000
Maintenance Contracts	0328	1,700
Property & Liability Insurance	0330	7,500
Electricity	0332	3,700
Natural Gas	0333	2,500
Water & Sewer	0334	
Uniforms	0337	
East Jackson Contract with Commerce	0340	
Miscellaneous	0352	2,500
Repairs - Autos	0361	3,400
Repairs - Buildings & Grounds	0362	3,200
Operating Lease Expense	0367	
Communications	0398	1,900
Contingency	0399	
Software	0466	500
Computer Hardware & Peripherals	0468	
Expendable Equipment	0476	22,500
Operating Expenses Total		**$ 75,300**
Capital Assets - Buildings	0470	-
Capital Assets - Vehicles	0471	30,000
Capital Assets - Communications	0472	-
Capital Assets - Other	0473	-
Capital Outlay Total		**$ 30,000**
Debt Service - Principal	0477	-
Debt Service - Interest	0478	-
Debt Service Total		**$ -**
Fire Districts Total		**$ 105,300**

COUNTY OF JACKSON		
ANNUAL BUDGET ESTIMATE		
FY January 1, 2010 - December 31, 2010		
Summary by District		655256
		NICHOLSON
REVENUES:	NUMBER	
PROPERTY TAXES	5101	$ 176,050
MISCELLANEOUS REVENUES	5132	-
INTEREST INCOME	5170	-
DONATIONS	5180	-
TOTAL REVENUES		$ 176,050
PRIOR YEARS SURPLUS		-
TOTAL OTHER SOURCES		$ -
TOTAL REVENUES & OTHER SOURCES		$ 176,050
OBJECT OF EXPENDITURE	NUMBER	
Salaries - Regular	0102	-
Salaries - Part Time	0103	53,000
Substitute Firemen	0104	-
Salaries - Overtime	0105	-
Payroll taxes	0110	4,055
Retirement	0111	3,000
Group Health Insurance	0112	-
Workers Compensation	0113	-
Personal Services Total		$ 60,055
Books & Periodicals	0219	250
Postage	0224	250
General Operating Supplies	0225	3,500
Advertising	0226	-
Fuel & Lubricants	0243	8,000
Tires & Batteries	0248	-
Travel Expenditures	0307	-
Conferences & Training	0309	1,000
Accounting	0314	-
Auditing	0315	-
Dues	0318	500
Other Professional Fees	0320	9,945
Communications	0326	2,000
Maintenance Contracts	0328	-
Property & Liability Insurance	0330	8,500
Electricity	0332	7,500
Natural Gas	0333	3,500
Water & Sewer	0334	650
Uniforms	0337	-
East Jackson Contract with Commerce	0340	-
Miscellaneous	0352	1,000
Repairs - Autos	0361	10,000
Repairs - Buildings & Grounds	0362	10,000
Operating Lease Expense	0367	-
Communications	0398	5,000
Contingency	0399	4,000
Software	0466	-
Computer Hardware & Peripherals	0468	-
Expendable Equipment	0476	12,400
Operating Expenses Total		$ 87,995
Capital Assets - Buildings	0470	-
Capital Assets - Vehicles	0471	-
Capital Assets - Communications	0472	-
Capital Assets - Other	0473	-
Capital Outlay Total		$ -
Debt Service - Principal	0477	25,336
Debt Service - Interest	0478	2,664
Debt Service Total		$ 28,000
Fire Districts Total		$ 176,050

COUNTY OF JACKSON		
ANNUAL BUDGET ESTIMATE		
FY January 1, 2010 - December 31, 2010		
Summary by District		665250
		NORTH
		JACKSON
REVENUES:	**NUMBER**	
PROPERTY TAXES	5101	$ 157,000
MISCELLANEOUS REVENUES	5132	-
INTEREST INCOME	5170	-
DONATIONS	5180	-
TOTAL REVENUES		**$ 157,000**
PRIOR YEARS SURPLUS		-
TOTAL OTHER SOURCES		**$ -**
TOTAL REVENUES & OTHER SOURCES		**$ 157,000**
OBJECT OF EXPENDITURE	**NUMBER**	
Salaries - Regular	0102	-
Salaries - Part Time	0103	-
Substitute Firemen	0104	-
Salaries - Overtime	0105	-
Payroll taxes	0110	-
Retirement	0111	4,000
Group Health Insurance	0112	-
Workers Compensation	0113	-
Personal Services Total		**$ 4,000**
Books & Periodicals	0219	-
Postage	0224	
General Operating Supplies	0225	2,000
Advertising	0226	
Fuel & Lubricants	0243	14,000
Tires & Batteries	0248	
Travel Expenditures	0307	3,000
Conferences & Training	0309	
Accounting	0314	
Auditing	0315	
Dues	0318	
Other Professional Fees	0320	25,000
Communications	0326	2,750
Maintenance Contracts	0328	
Property & Liability Insurance	0330	7,000
Electricity	0332	2,750
Natural Gas	0333	2,750
Water & Sewer	0334	2,750
Uniforms	0337	
East Jackson Contract with Commerce	0340	
Miscellaneous	0352	3,000
Repairs - Autos	0361	7,485
Repairs - Buildings & Grounds	0362	3,000
Operating Lease Expense	0367	
Communications	0398	3,000
Contingency	0399	
Software	0466	
Computer Hardware & Peripherals	0468	
Expendable Equipment	0476	30,000
Operating Expenses Total		**$ 108,485**
Capital Assets - Buildings	0470	-
Capital Assets - Vehicles	0471	-
Capital Assets - Communications	0472	-
Capital Assets - Other	0473	-
Capital Outlay Total		**$ -**
Debt Service - Principal	0477	40,583
Debt Service - Interest	0478	3,932
Debt Service Total		**$ 44,515**
Fire Districts Total		**$ 157,000**

COUNTY OF JACKSON		
ANNUAL BUDGET ESTIMATE		
FY January 1, 2010 - December 31, 2010		
Summary by District		675255
		PLAINVIEW
REVENUES:	**NUMBER**	
PROPERTY TAXES	5101	$ 155,773
MISCELLANEOUS REVENUES	5132	-
INTEREST INCOME	5170	-
DONATIONS	5180	-
TOTAL REVENUES		**$ 155,773**
PRIOR YEARS SURPLUS		-
TOTAL OTHER SOURCES		**$ -**
TOTAL REVENUES & OTHER SOURCES		**$ 155,773**
OBJECT OF EXPENDITURE	**NUMBER**	
Salaries - Regular	0102	-
Salaries - Part Time	0103	-
Substitute Firemen	0104	-
Salaries - Overtime	0105	-
Payroll taxes	0110	-
Retirement	0111	3,600
Group Health Insurance	0112	-
Workers Compensation	0113	-
Personal Services Total		**$ 3,600**
Books & Periodicals	0219	-
Postage	0224	150
General Operating Supplies	0225	42,000
Advertising	0226	-
Fuel & Lubricants	0243	7,700
Tires & Batteries	0248	-
Travel Expenditures	0307	2,500
Conferences & Training	0309	6,000
Accounting	0314	-
Auditing	0315	-
Dues	0318	373
Other Professional Fees	0320	1,500
Communications	0326	6,500
Maintenance Contracts	0328	-
Property & Liability Insurance	0330	7,500
Electricity	0332	2,800
Natural Gas	0333	2,200
Water & Sewer	0334	250
Uniforms	0337	-
East Jackson Contract with Commerce	0340	-
Miscellaneous	0352	1,000
Repairs - Autos	0361	15,000
Repairs - Buildings & Grounds	0362	5,000
Operating Lease Expense	0367	-
Communications	0398	-
Contingency	0399	-
Software	0466	1,700
Computer Hardware & Peripherals	0468	-
Expendable Equipment	0476	-
Operating Expenses Total		**$ 102,173**
Capital Assets - Buildings	0470	-
Capital Assets - Vehicles	0471	-
Capital Assets - Communications	0472	-
Capital Assets - Other	0473	
Capital Outlay Total		**$ -**
Debt Service - Principal	0477	50,000
Debt Service - Interest	0478	
Debt Service Total		**$ 50,000**
Fire Districts Total		**$ 155,773**

COUNTY OF JACKSON		
ANNUAL BUDGET ESTIMATE		
FY January 1, 2010 - December 31, 2010		
Summary by District		685254
		SOUTH
		JACKSON
REVENUES:	**NUMBER**	
PROPERTY TAXES	5101	$ 171,213
MISCELLANEOUS REVENUES	5132	-
INTEREST INCOME	5170	-
DONATIONS	5180	-
TOTAL REVENUES		**$ 171,213**
PRIOR YEARS SURPLUS		
TOTAL OTHER SOURCES		**$ -**
TOTAL REVENUES & OTHER SOURCES		**$ 171,213**
OBJECT OF EXPENDITURE	**NUMBER**	
Salaries - Regular	0102	-
Salaries - Part Time	0103	-
Substitute Firemen	0104	-
Salaries - Overtime	0105	-
Payroll taxes	0110	-
Retirement	0111	2,400
Group Health Insurance	0112	-
Workers Compensation	0113	-
Personal Services Total		**$ 2,400**
Books & Periodicals	0219	300
Postage	0224	200
General Operating Supplies	0225	15,000
Advertising	0226	-
Fuel & Lubricants	0243	4,500
Tires & Batteries	0248	-
Travel Expenditures	0307	1,000
Conferences & Training	0309	3,000
Accounting	0314	-
Auditing	0315	-
Dues	0318	250
Other Professional Fees	0320	52,161
Communications	0326	3,000
Maintenance Contracts	0328	2,500
Property & Liability Insurance	0330	8,000
Electricity	0332	4,800
Natural Gas	0333	2,800
Water & Sewer	0334	500
Uniforms	0337	-
East Jackson Contract with Commerce	0340	-
Miscellaneous	0352	1,500
Repairs - Autos	0361	8,000
Repairs - Buildings & Grounds	0362	3,500
Operating Lease Expense	0367	-
Communications	0398	-
Contingency	0399	5,399
Software	0466	-
Computer Hardware & Peripherals	0468	-
Expendable Equipment	0476	-
Operating Expenses Total		**$ 116,410**
Capital Assets - Buildings	0470	-
Capital Assets - Vehicles	0471	-
Capital Assets - Communications	0472	5,000
Capital Assets - Other	0473	-
Capital Outlay Total		**$ 5,000**
Debt Service - Principal	0477	39,501
Debt Service - Interest	0478	7,902
Debt Service Total		**$ 47,403**
Fire Districts Total		**$ 171,213**

COUNTY OF JACKSON		
ANNUAL BUDGET ESTIMATE		
FY January 1, 2010 - December 31, 2010		
Summary by District		695258
		WEST
		JACKSON
REVENUES:	**NUMBER**	
PROPERTY TAXES	5101	$ 876,088
MISCELLANEOUS REVENUES	5132	-
INTEREST INCOME	5170	-
DONATIONS	5180	-
TOTAL REVENUES		**$ 876,088**
PRIOR YEARS SURPLUS		-
TOTAL OTHER SOURCES		**$ -**
TOTAL REVENUES & OTHER SOURCES		**$ 876,088**
OBJECT OF EXPENDITURE	**NUMBER**	
Salaries - Regular	0102	222,513
Salaries - Part Time	0103	164,848
Substitute Firemen	0104	-
Salaries - Overtime	0105	-
Payroll taxes	0110	29,052
Retirement	0111	5,400
Group Health Insurance	0112	52,000
Workers Compensation	0113	25,000
Personal Services Total		**$ 498,813**
Books & Periodicals	0219	-
Postage	0224	350
General Operating Supplies	0225	31,500
Advertising	0226	-
Fuel & Lubricants	0243	20,000
Tires & Batteries	0248	3,000
Travel Expenditures	0307	-
Conferences & Training	0309	8,000
Accounting	0314	-
Auditing	0315	250
Dues	0318	1,000
Other Professional Fees	0320	9,325
Communications	0326	6,900
Maintenance Contracts	0328	14,000
Property & Liability Insurance	0330	11,500
Electricity	0332	11,000
Natural Gas	0333	2,000
Water & Sewer	0334	250
Uniforms	0337	6,000
East Jackson Contract with Commerce	0340	-
Miscellaneous	0352	1,600
Repairs - Autos	0361	21,000
Repairs - Buildings & Grounds	0362	9,000
Operating Lease Expense	0367	-
Communications	0398	6,600
Contingency	0399	-
Software	0466	100,000
Computer Hardware & Peripherals	0468	-
Expendable Equipment	0476	2,000
Operating Expenses Total		**$ 265,275**
Capital Assets - Buildings	0470	100,000
Capital Assets - Vehicles	0471	-
Capital Assets - Communications	0472	-
Capital Assets - Other	0473	12,000
Capital Outlay Total		**$ 112,000**
Debt Service - Principal	0477	
Debt Service - Interest	0478	
Debt Service Total		**$ -**
Fire Districts Total		**$ 876,088**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES

FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010

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	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
REVENUE SOURCE									
Jail Surcharge State Court	4016.5141	$ 47,528	$ 79,388	$ 66,092	$ 39,000	$ 39,000	$ 39,000	$ -	0.00%
Drug Surcharge State Court	4016.5142	-	-	-	1,140	1,140	1,140	-	n/a
Victims' Assistance State Court	4016.5143	6,196	35,469	31,121	-	-	-	-	n/a
Drug Surcharge Municipal Court	4016.5144	270	-	1,430	-	-	-	-	#DIV/0!
Prior Year's Surplus	4019.6000	-	-	-	-	-	-	-	n/a
Jail Surcharge Superior Court	4033.5140	33,324	38,623	38,316	19,000	19,000	19,000	-	0.00%
Drug Surcharge Superior Court	4033.5142	42,910	47,777	55,820	27,000	27,000	27,000	-	0.00%
Victims' Assistance Superior Court	4033.5143	1,547	10,917	9,700	-	-	-	-	n/a
Alternative Dispute Resolution Fees	4033.5144	-	-	-	-	-	-	-	n/a
Jail Surcharge Juvenile Court	4034.5140	706	458	281	426	426	426	-	0.00%
Victims' Assistance Juvenile Court	4034.5143	19	215	131	-	-	-	-	n/a
Juvenile Supervision Fees	4034.5144	2,525	4,960	1,950	-	-	-	-	n/a
Fines and Forfeitures Total		**$ 135,025**	**$ 217,807**	**$ 204,841**	**$ 86,566**	**$ 86,566**	**$ 86,566**	**$ -**	**0.00%**
Interest	**4019.5170**	**$ 16,450**	**$ 11,760**	**$ 6,600**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Total Revenue Jail Fund		**$ 151,475**	**$ 229,567**	**$ 211,441**	**$ 86,566**	**$ 86,566**	**$ 86,566**	**$ -**	**0.00%**
OBJECT OF EXPENDITURE									
Supplies	5219.0225	$ 22	$ 399	$ -	$ -	$ -	$ -	$ -	n/a
Intergovernmental	5219.0000	26,030	-	-	-	-	-	-	n/a
Other Professional Fees	5219.0320	600	-	-	-	-	-	-	n/a
Repair Office Equipment	5219.0328	-	-	6,000	-	-	-	-	n/a
Repairs Bldgs & Grounds	5219.0362	-	-	-	-	-	-	-	n/a
Expendable Equipment	5219.0476	1,030	4,274	14,639	-	-	-	-	n/a
Supplies	5225.0225	-	-	-	-	-	-	-	n/a
Repairs Bldgs & Grounds	5225.0362	-	-	-	-	-	-	-	n/a
Supplies	5263.0225	22	-	-	-	-	-	-	n/a
Other Professional Fees	5334.0320	1,370	1,830	1,715	-	-	-	-	n/a
Operating Expenditures Total		**$ 29,074**	**$ 6,503**	**$ 22,354**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Assets Buildings - Jail	5219.0470	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Assets Other - Jail	5219.0473	22,163	5,250	-	-	-	-	-	n/a
Capital Assets Buildings - J.C.C.I.	5225.0470	-	-	-	-	-	-	-	n/a
Capital Assets Other - J.C.C.I.	5225.0473	-	-	-	-	-	-	-	n/a
Capital Outlay Total		**$ 22,163**	**$ 5,250**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Transfers Out Jail	5219.0999	$ 387,500	$ -	$ -	$ 86,566	$ 86,566	$ 86,566	$ -	0.00%
Transfers Out D.A. Victims' Assist.	5335.0999	-	-	26,600	-	-	-	-	n/a
Transfers Out Victims' Assistance	5348.0999	-	-	14,352	-	-	-	-	n/a
Transfers Out Total		**$ 387,500**	**$ -**	**$ 40,952**	**$ 86,566**	**$ 86,566**	**$ 86,566**	**$ -**	**0.00%**
Total Expenditures Jail Fund		**$ 438,737**	**$ 11,753**	**$ 63,306**	**$ 86,566**	**$ 86,566**	**$ 86,566**	**$ -**	**0.00%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 41[1] NAME: DRUG ENFORCEMENT
DEPT: 73 NAME: DRUG ENFORCEMENT

	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
REVENUE SOURCE									
Forfeitures And Seizures	4073.5141	$ 8,111	$ 19,292	$ 8,640	$ 11,000	$ 11,000	$ 11,000	$ -	0.00%
Auction revenue	4073.5150	1,812	17,709	-	-	-	-	-	n/a
Charges for Services	4073.5190	-	19,257	3,200	-	-	-	-	n/a
Interest	4073.5170	1,569	3,106	4,284	500	500	500	-	0.00%
Total Revenue Drug Enforcement		**$ 11,492**	**$ 59,364**	**$ 16,124**	**$ 11,500**	**$ 11,500**	**$ 11,500**	**$ -**	**0.00%**
OBJECT OF EXPENDITURE									
Supplies	5273.0225	$ 574	$ 18,893	$ -	$ -	$ -	$ -	$ -	n/a
Supplies - Drug Enforcement	5273.0242	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5273.0368	-	-	-	-	-	-	-	n/a
Capital Assets - Autos	5273.0471	5,135	-	-	-	-	-	-	n/a
Capital Assets - Radios	5273.0472	-	-	-	-	-	-	-	n/a
Capital Assets - Other	5273.0473	-	-	45,850	11,500	11,500	11,500	-	0.00%
Expendable Equipment	5273.0476	-	-	18,581	-	-	-	-	n/a
Total Expenditures Drug Enforcement		**$ 5,709**	**$ 18,893**	**$ 64,431**	**$ 11,500**	**$ 11,500**	**$ 11,500**	**$ -**	**0.00%**

(1) This fund was changed from Fund 60 to Fund 41 in 1st Quarter, 2004.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES
FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010
FUND: 42[1] NAME: LAW LIBRARY
DEPT: 72 NAME: LAW LIBRARY

	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
REVENUE SOURCE									
Fines & Forfeitures	4072.5141	$ 18,406	$ 24,422	$ 20,241	$ 10,000	$ 10,000	$ 10,000	$ -	0.00%
Interest	4072.5170	245	234	496	1,500	1,500	1,500	-	0.00%
Proceeds From Capital	4072.5200	-	-	-	-	-	-	-	n/a
Total Revenue Law Library		**$ 18,651**	**$ 24,656**	**$ 20,737**	**$ 11,500**	**$ 11,500**	**$ 11,500**	**$ -**	**0.00%**
OBJECT OF EXPENDITURE									
Supplies	5372.0225	$ 21,090	$ 29,717	$ 20,463	$ 11,500	$ 11,500	$ 11,500	$ -	0.00%
Accounting	5372.0314	1,100.00	-	-	-	-	-	-	n/a
Computer Hardware & Peripheral	5372.0468	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 22,190**	**$ 29,717**	**$ 20,463**	**$ 11,500**	**$ 11,500**	**$ 11,500**	**$ -**	**0.00%**
Transfers Out - Law Library	5372.0999	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	n/a
Transfers Out Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Total Expenditures Law Library		**$ 22,190**	**$ 29,717**	**$ 20,463**	**$ 11,500**	**$ 11,500**	**$ 11,500**	**$ -**	**0.00%**

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.

In FY 2009, the Debt Service Fund was expanded to include all of the debt service payments previously included within the General Fund. This has continued for FY 2010. These payments will be funded via transfers out from the General Fund. The scope of this fund was expanded so as to account for all debt service payments. Please note that debt service payments from the various departments within the Special Revenue Funds have NOT been included in the Debt Service Fund.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES

FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010

FUND: 51 NAME: DEBT SERVICE FUND

	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
REVENUE SOURCE									
Interest	511000.4000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Transfers In - BJC Medical Center	514048.5998	156,718	156,357	155,833	151,480	151,480	150,795	(685)	-0.45%
Transfers In - Tax Assessors	514011.5998	-	-	-	13,276	13,276	-	(13,276)	-100.00%
Transfers In - Sheriff's Department	514018.5998	-	-	-	693,451	693,451	403,833	(289,618)	-41.76%
Transfers In - Jail	514019.5998	-	-	-	1,554,862	1,554,862	2,216,774	661,912	42.57%
Transfers In - JCCI	514025.5998	-	-	-	-	-	14,503	14,503	n/a
Transfers In - County Agent	514028.5998	-	-	-	-	-	14,472	14,472	n/a
Transfers In - Maintenance	514039.5998	-	-	-	-	-	13,546	13,546	n/a
Transfers In - JCCI Fire Brigade	514066.5998	-	-	-	188,469	188,469	268,517	80,048	42.47%
Transfers In - Debt Service Reserve	514010.5998	-	-	-	47,117	47,117	-	(47,117)	-100.00%
Transfers In - Fleet Maintenance	514074.5998	-	-	-	-	-	9,313	9,313	n/a
Transfers In - Commerce Sewer Expansion	514076.5998	-	-	-	33,168	33,168	33,167	(1)	0.00%
Transfers In - Roads	514026.5998	-	-	-	649,695	649,695	757,996	108,301	16.67%
Transfers In - Economic Development	514042.5998	-	-	-	3,353,750	3,353,750	2,227,288	(1,126,462)	-33.59%
Transfers In - Courthouse	514021.5998	-	-	-	1,782,069	1,782,069	1,818,246	36,177	2.03%
Proceeds From Borrowing	511000.4100	-	-	-	-	-	-	-	n/a
Total Revenue Debt Service Fund		**$ 156,718**	**$ 156,357**	**$ 155,833**	**$ 8,467,337**	**$ 8,467,337**	**$ 7,928,450**	**$ (538,887)**	**-6.36%**
OBJECT OF EXPENDITURE									
Debt Service - Principal	511000.5000	$ 93,750	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	511000.5001	62,968	-	-	-	-	-	-	n/a
BJC Hospital Debt Service - Principal	515548.0477	-	97,500	101,250	127,453	127,453	105,000	(22,453)	-17.62%
BJC Hospital Debt Service - Interest	515548.0478	-	58,857	54,583	24,027	24,027	45,795	21,768	90.60%
Tax Assessor Debt Service - Principal	515111.0477	-	-	-	12,930	12,930	-	(12,930)	-100.00%
Tax Assessor Debt Service - Interest	515111.0478	-	-	-	346	346	-	(346)	-100.00%
County Agent Debt Service - Principal	515128.0477	-	-	-	-	-	13,623	13,623	n/a
County Agent Debt Service - Interest	515128.0478	-	-	-	-	-	849	849	n/a
Maintenance Debt Service - Principal	515139.0477	-	-	-	-	-	12,752	12,752	n/a
Maintenance Debt Service - Interest	515139.0478	-	-	-	-	-	794	794	n/a
Sheriff's Dept. Debt Service - Principal	515218.0477	-	-	-	557,486	557,486	388,380	(169,106)	-30.33%
Sheriff's Dept. Debt Service - Interest	515218.0478	-	-	-	135,965	135,965	15,453	(120,512)	-88.63%
Jail Debt Service - Principal	515219.0477	-	-	-	-	-	634,650	634,650	n/a
Jail Debt Service - Interest	515219.0478	-	-	-	1,554,862	1,554,862	1,582,124	27,262	1.75%
JCCI Debt Service - Principal	515225.0477	-	-	-	-	-	13,652	13,652	n/a
JCCI Debt Service - Interest	515225.0478	-	-	-	-	-	851	851	n/a
JCCI Fire Brig. Debt Service - Principal	515266.0477	-	-	-	-	-	76,875	76,875	n/a
JCCI Fire Brig. Debt Service - Interest	515266.0478	-	-	-	188,469	188,469	191,642	3,173	1.68%
Road Dept. Debt Service - Principal	515426.0477	-	-	-	598,314	598,314	721,396	123,082	20.57%
Road Dept. Debt Service - Interest	515426.0478	-	-	-	51,381	51,381	36,601	(14,780)	-28.77%
Courthouse Debt Service - Principal	515121.0477	-	-	-	565,000	565,000	618,475	53,475	9.46%
Courthouse Debt Service - Interest	515121.0478	-	-	-	1,217,069	1,217,069	1,199,771	(17,298)	-1.42%
Economic Dev. Debt Service - Principal	515142.0477	-	-	-	715,000	715,000	740,000	25,000	3.50%
Economic Dev. Debt Service - Interest	515142.0478	-	-	-	2,638,750	2,638,750	1,487,288	(1,151,462)	-43.64%
Fleet Maintenance Debt Service - Principal	515474.0477	-	-	-	-	-	8,766	8,766	n/a
Fleet Maintenance Debt Service - Interest	515474.0478	-	-	-	-	-	546	546	n/a
Debt Service Reserve - Principal	515110.0477	-	-	-	-	-	-	-	n/a
Debt Service Reserve - Interest	515110.0478	-	-	-	47,117	47,117	-	(47,117)	-100.00%
Commerce Sewer Debt Service - Principal	515576.0477	-	-	-	22,497	22,497	23,713	1,216	5.40%
Commerce Sewer Debt Service - Interest	515576.0478	-	-	-	10,671	10,671	9,454	(1,217)	-11.40%
Total Expenditures Debt Service Fund		**$ 156,718**	**$ 156,357**	**$ 155,833**	**$ 8,467,337**	**$ 8,467,337**	**$ 7,928,450**	**$ (538,887)**	**-6.36%**

CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for financial resources that are used during the acquisition of capital assets.

Departmental Capital Outlay

Routine Capital Expenditures

Routine capital expenditures for municipal equipment have now included within the newly established Capital Projects Fund where the included items were previously funded by the General Fund Operating budget. This fund is used to account for only the routine capital expenditures that may sometimes skew the individual departmental budgets within the General Fund. The following information details appropriations for the replacement of municipal equipment that has been included within the Capital Projects Fund budget for FY2010.

Approved Capital Expenditures for FY 2010:

Public Safety/Sheriff - $575,000
The Sheriff's Departmental Appropriation includes $575,000 to provide for the replacement of twenty police interceptors.

Fleet Replacement - $144,000
Provides for replacement of 3 vehicles of the County's fleet as shown below:

Priority	Department	County Vehicle	Make Vehicle	Body Style	YR	Est. Miles	Condition of Vehicle	Recommended Replacement Vehicle	Estimated Cost
1	Fleet	96	Chevy	Utility/Cargo Van	1994	249,000	Fair/Age, Size/Mileage	E-150 Cargo/Utility Van	$ 29,000.00
2	Road	6023	Freightliner	Tandem Dump	2000	171,066	Good-High Mileage	Freightliner Tandem Dump	$ 90,000.00
3	CI	30	Ford	F-350 P/U	1994	125,300	Fair/Age/ Mileage	3/4 Ton Pick Up Truck	$ 25,000.00

EMS - $220,000
EMS will receive one new ambulance for $220,000 to replace the Nicholson Med 4 unit.

Road Department - $83,000
The Road Department has been appropriated $83,000 for mower replacement as part of the new 3-year replacement schedule.

Transfers Out - $867,038
The Capital Projects Fund also includes a transfer out of $867,038. This transfer out to the Debt Service Fund to will be used to service the interest on the Series 2008 Economic Development Bonds.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES

FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010

FUND NAME: CAPITAL PROJECTS[1]

APPROVED CAPITAL PROJECT REQUESTS

		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
	Number								
REVENUE SOURCE									n/a
Transfers In		$ -	$ -	$ -	$ -	$ -	$ -	-	n/a
Proceeds From Capital Leases		-	-	-	1,485,990	1,485,990	1,022,000	(463,990)	-31.22%
Prior Year Fund Balance		-	-	-	1,995,750	1,995,750	867,038	(1,128,712)	-56.56%
Total Revenues		**$ -**	**$ -**	**$ -**	**$ 3,481,740**	**$ 3,481,740**	**$1,889,038**	**$(1,592,702)**	**-45.74%**

	2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
OBJECT OF EXPENDITURE								n/a
Fleet Replacement	$ -	$ -	$ -	$ 427,990	$ 427,990	$ 144,000	(283,990)	-66.35%
Sheriff	-	-	-	575,000	575,000	575,000	-	0.00%
EMS	-	-	-	400,000	400,000	220,000	(180,000)	-45.00%
Road	-	-	-	83,000	83,000	83,000	-	0.00%
Transfers Out	-	-	-	1,995,750	1,995,750	867,038	(1,128,712)	-56.56%
Total Capital Expenditures	**$ -**	**$ -**	**$ -**	**$ 3,481,740**	**$ 3,481,740**	**$1,889,038**	**$(1,592,702)**	**-45.74%**

(1) This Funds was cretated in 2009 as capital expenditures were moved from each department's budget to this consolidated budget

Impact on Operating Budget

All vehicles and equipment purchased through this fund will be replacements and as such will have no impact on the operating budget.

SPLOST – CAPITAL PROJECTS FUND

SPLOST 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.

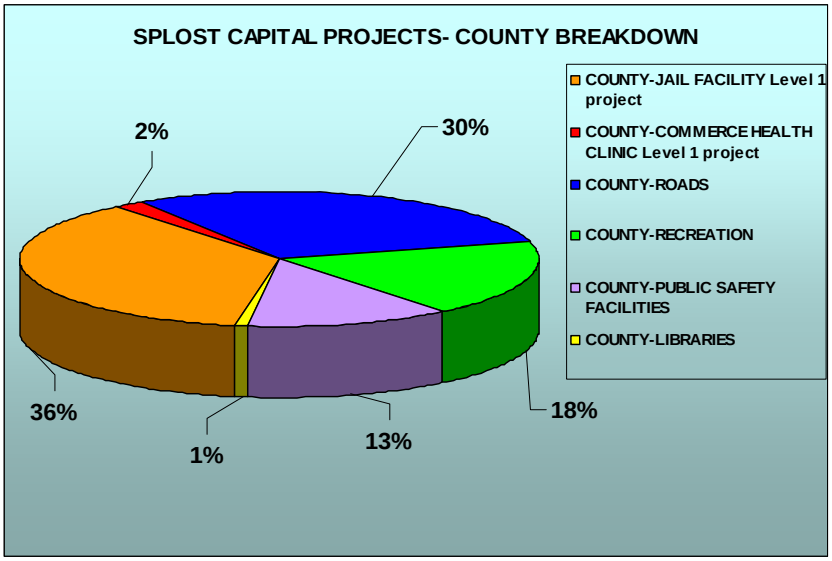
Other Revenues are various funds received from citizens, private developers, and other sources that are applied to the cost of specified projects. These revenues are projected based on known participation.

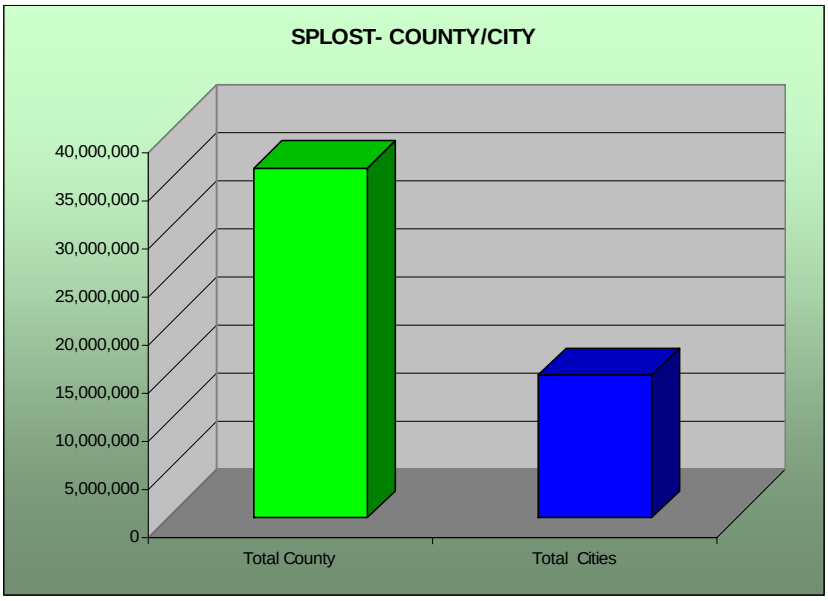
2005 Special Purpose Local Option Sales Tax

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)

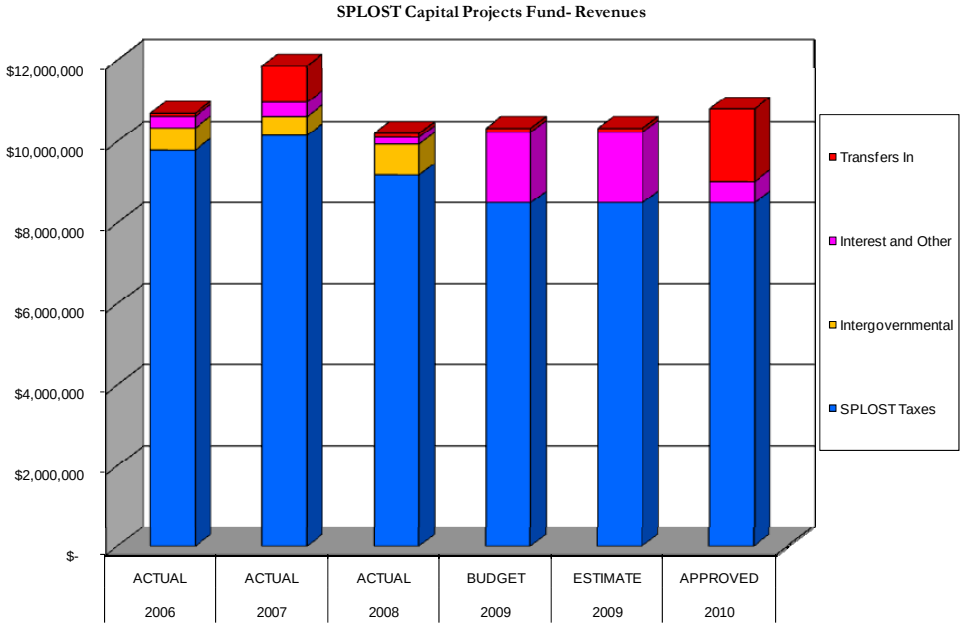
	Project Cost	% of Total
COUNTY-JAIL FACILITY Level 1 project	$10,200,000	20.0%
COUNTY-COMMERCE HEALTH CLINIC Level 1 project	510,000	1.0%
COUNTY-ROADS	8,289,970	16.3%
COUNTY-RECREATION	5,101,520	10.0%
COUNTY-PUBLIC SAFETY FACILITIES	3,571,064	7.0%
COUNTY-LIBRARIES	255,075	0.5%
SUBTOTAL COUNTY FUND BALANCE	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%**

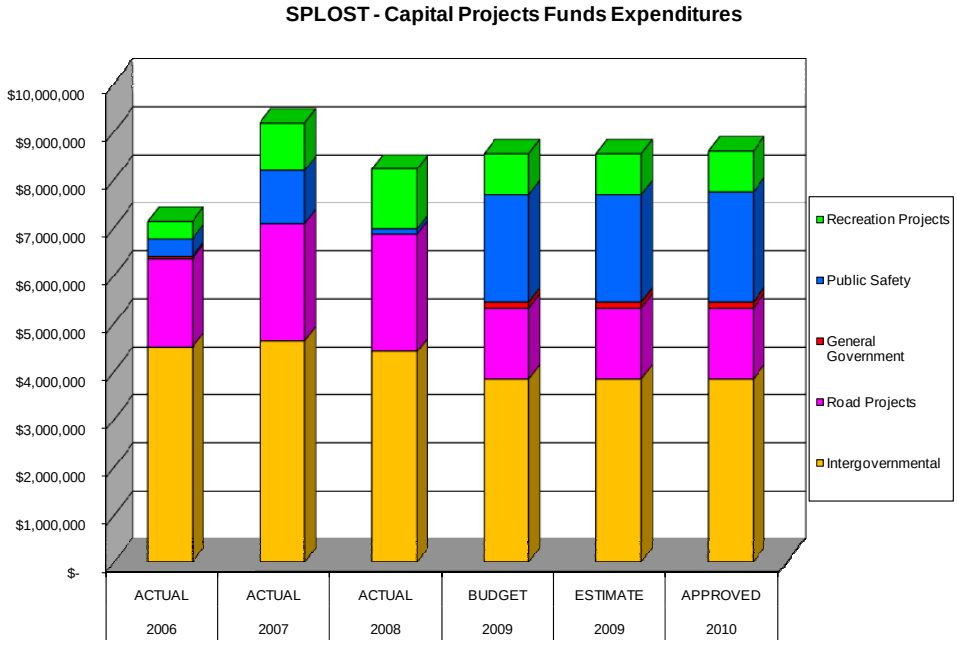




SPLOST - CAPITAL PROJECTS FUNDS HISTORY

	2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
REVENUE SOURCE								
Taxes	$ 9,799,277	$ 10,164,160	$ 9,183,845	$ 8,500,001	$ 8,500,001	$ 8,500,001	$ -	0.00%
Intergovernmental	547,863	458,588	763,181	-	-	-	-	n/a
Interest and Other	282,957	357,996	166,965	1,743,331	1,743,331	516,774	(1,226,557)	-70.36%
Transfers In	75,042	881,133	95,000	95,000	95,000	1,795,000	1,700,000	1789.47%
Total Revenue SPLOST Fund	**$ 10,705,140**	**$ 11,861,877**	**$ 10,208,991**	**$ 10,338,332**	**$ 10,338,332**	**$ 10,811,775**	**$ 473,443**	**4.58%**
	2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
OBJECT OF EXPENDITURE	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
Intergovernmental	$ 4,509,612	$ 4,640,064	$ 4,414,733	$ 3,845,396	$ 3,845,396	$ 3,845,396	$ -	0.00%
Road Projects	1,836,685	2,438,761	2,453,480	1,476,662	1,476,662	1,476,662	-	0.00%
Recreation Projects	352,401	993,870	1,243,435	850,253	850,253	850,253	-	0.00%
General Government	43,761	-	-	127,513	127,513	127,513	-	0.00%
Public Safety	379,350	1,109,113	107,840	2,239,103	2,239,103	2,295,177	56,074	2.50%
Transfers Out	-	-	915,134	1,799,405	1,799,405	2,216,774	417,369	23.19%
Total Expenditures SPLOST Fund	**$ 7,121,809**	**$ 9,181,808**	**$ 9,134,621**	**$ 10,338,332**	**$ 10,338,332**	**$ 10,811,775**	**$ 473,443**	**4.58%**





COUNTY OF JACKSON									
ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES									
Fiscal Year: January 01, 2010 - December 31, 2010									
FUND: 50 NAME: SPECIAL PURPOSE LOCAL OPTION SALES TAX CAPITAL PROJECTS FUND									
		2006	2007	2008	2009	2009	2010	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2010-2009	CHANGE
REVENUE SOURCE									
SPLOST - Facilities Cities	5040105172	$ 377,346	$ 391,397	$ 353,648	$ 327,314	$ 327,314	$ 327,314	$ -	0.00%
SPLOST - Public Safety Facilities	5040105173	686,154	711,703	643,061	595,177	595,177	595,177	-	0.00%
SPLOST - Libraries (JCBOC)	5040105174	49,011	50,836	45,933	42,513	42,513	42,513	-	0.00%
SPLOST - Water (JCBOC)	5040105175	1,592,857	1,652,168	1,492,819	1,381,662	1,381,662	1,381,662	-	0.00%
SPLOST - Fire Training	5040105176	-	-	-	-	-	-	-	n/a
SPLOST - Water Cities	5040105177	1,244,036	1,290,359	1,165,906	1,079,091	1,079,091	1,079,091	-	0.00%
SPLOST - Roads Cities	5040105178	851,645	883,356	798,158	738,726	738,726	738,726	-	0.00%
SPLOST - Recreation Cities	5040105179	367,303	380,980	344,235	318,603	318,603	318,603	-	0.00%
SPLOST - Jail Facility	5040195176	1,959,856	2,032,832	1,836,769	1,700,000	1,700,000	1,700,000	-	0.00%
SPLOST-Roads (JCBOC)	5040265177	1,592,857	1,652,168	1,492,820	1,381,662	1,381,662	1,381,662	-	0.00%
SPLOST-Health & Welfare Facilities	5040275177	97,993	101,642	91,839	85,000	85,000	85,000	-	0.00%
SPLOST-Parks And Recreation	5040575177	980,220	1,016,719	918,658	850,253	850,253	850,253	-	0.00%
Total Taxes		**$ 9,799,277**	**$ 10,164,160**	**$ 9,183,845**	**$ 8,500,001**	**$ 8,500,001**	**$ 8,500,001**	**$ -**	0.00%
Intergovernmental									
St Grants-Road Projects	5040265112	$ 547,863	$ 454,719	$ 759,668	$ -	$ -	$ -	$ -	n/a
Intergovernmental Revenue	5040265113	-	3,869	3,513	-	-	-	-	n/a
Intergovernmental Revenue	5040275113	-	-	-	-	-	-	-	n/a
Total Intergovernmental		**$ 547,863**	**$ 458,588**	**$ 763,181**	**$ -**	**$ -**	**$ -**	**$ -**	n/a
Other									
Interest	5040105170	$ 217,957	$ 229,506	$ 104,561	$ -	$ -	$ -	$ -	n/a
Donations	5040105180	65,000	-	-	-	-	-	-	n/a
Sales Discounts	5040225202	-	58,490	-	-	-	-	-	n/a
Prior Year Surplus	5040106000	-	-	-	1,743,331	1,743,331	516,774	(1,226,557)	-70.36%
Capital Contribution	5040575990	-	-	62,404	-	-	-		
Developer Contributions	5040265114	-	70,000	-	-	-	-	-	n/a
Total Other		**$ 282,957**	**$ 357,996**	**$ 166,965**	**$ 1,743,331**	**$ 1,743,331**	**$ 516,774**	**$ (1,226,557)**	-70.36%
Other Financing Sources/Transfers-in									
Transfers In - From Component Units	5040105998	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Transfers In - Jail Project	5040195176	-	202,201	-	-	-	-	-	n/a
Trabsfers In - EMS	5040225998	-	28,520	-	-	-	-	-	n/a
Transfers In - Road Projects	5040265998	75,042	650,412	95,000	95,000	95,000	95,000	-	0.00%
Transfers In	5040575998	-	-	-	-	-	-	-	n/a
Transfers In - Fire Training Facility	5040665998	-	147,156	-	-	-	-		
Fund Balance Undesignated		-	-	-	-	-	1,700,000	1,700,000	n/a
Total Transfers In		**$ 75,042**	**$ 881,133**	**$ 95,000**	**$ 95,000**	**$ 95,000**	**$ 1,795,000**	**$ 1,700,000**	1789.47%
Total Revenues		**$ 10,705,140**	**$ 11,861,877**	**$ 10,208,991**	**$ 10,338,332**	**$ 10,338,332**	**$ 10,811,775**	**$ 473,443**	**4.58%**

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COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES

Fiscal Year: January 01, 2010 - December 31, 2010

FUND: 50 NAME: SPECIAL PURPOSE LOCAL OPTION SALES TAX CAPITAL PROJECTS FUND

	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Public Utility/Intergovernmental									
Intergovernmental Allocation	5051100000	$ 2,916,755	$ 2,990,906	$ 2,669,625	$ 2,463,734	$ 2,463,734	$ 2,463,734	$ -	0.00%
Intergovernmental Allocation	5054260000	-	-	40,000	-	-	-	-	n/a
Water & Sewerage Authority	5051100001	1,592,857	1,649,158	1,492,819	1,381,662	1,381,662	1,381,662	-	0.00%
Intergovernmental Allocation	5055800000	-	-	52,929	-	-	-	-	n/a
Intergovernmental Allocation	5056440000	-	-	159,360	-	-	-	-	n/a
Total Public Utility/Intergovernmental		**$ 4,509,612**	**$ 4,640,064**	**$ 4,414,733**	**$ 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	-	-	3,544	-	-	-	-	n/a
Stone	5054260254	-	-	-	-	-	-	-	n/a
Annual Pavement Maintenance Prograr	5054260257	11,064	-	-	95,000	95,000	95,000	-	0.00%
Special Road Projects	5054260258	2,644	-	459	-	-	-	-	n/a
Traffic Stripe	5054260260	-		-	-	-	-	-	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. Relocatior	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	-	-	-	-	-	-	-	n/a
Freightliner Psap 82-22	5054260400	-	-	-	-	-	-	-	n/a
Prlop-674-2 (157) Frontage Rd.	5054260401	-	-	-	-	-	-	-	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	782.00	-	-	-	-	-	-	n/a
BRZLB 157(10) Jefferson River Road	5054260407	-	-	13,410	-	-	-	-	n/a
Lamar Cooper Road	5054260408	-	-	-	-	-	-	-	n/a
Pocket Road	5054260409	129,951.00	-	79,629	-	-	-	-	n/a
McKinney Road	5054260410	-	-	-	-	-	-	-	n/a
Smithsonian Road	5054260411	-	-	-	-	-	-	-	n/a
Commerce Middle School Turn Lane	5054260412	-	-	-	-	-	-	-	n/a
Hawks Court	5054260413	-	-	-	-	-	-	-	n/a
General Jackson Road	5054260414	-	-	-	-	-	-	-	n/a
Harold Phillips Road	5054260415	-	-	-	-	-	-	-	n/a
Thyatira Brockton Road	5054260416	-	-	-	-	-	-	-	n/a
Old Hoods Mill Road	5054260417	-	-	-	-	-	-	-	n/a
W.E. King Road	5054260418	-	-	-	-	-	-	-	n/a
Waterworks Road	5054260419	-	-	-	-	-	-	-	n/a
Allison Way	5054260420	-	-	-	-	-	-	-	n/a
Fountain Drive	5054260421	-	-	-	-	-	-	-	n/a
Shirley Court	5054260422	-	-	-	-	-	-	-	n/a
Zion Church Road	5054260423	-	-	-	-	-	-	-	n/a
Old Collins Road	5054260424	-	31,497.00	-	-	-	-	-	n/a
Staghorn Trail and Tine	5054260425	-	-	-	-	-	-	-	n/a
Pleasant Acres	5054260426	-	-	-	-	-	-	-	n/a
Wardlaw Road	5054260427	-	-	-	-	-	-	-	n/a
Timber Ridge Road	5054260428	-	-	-	-	-	-	-	n/a
Wehunt Road	5054260429	-	-	-	-	-	-	-	n/a
Kelly's Way	5054260430	-	-	-	-	-	-	-	n/a
Cloverleaf Drive	5054260431	-	-	-	-	-	-	-	n/a
Overhead Allocation	5054260432	-	-	-	-	-	-	-	n/a
Land	5054260480	7,500	-	-	-	-	-	-	n/a

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COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES

Fiscal Year: January 01, 2010 - December 31, 2010

FUND: 50 NAME: SPECIAL PURPOSE LOCAL OPTION SALES TAX CAPITAL PROJECTS FUND

	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Tanger Extension Phase 11	5054260502	-	-	-	-	-	-	-	n/a
Bill Mahaffey Drive	5054260503	-	2,800.00	-	-	-	-	-	n/a
Jackson Parkway Extension	5054260504	-	-	-	-	-	-	-	n/a
Hendrix Drive	5054260505	-	-	-	-	-	-	-	n/a
Curtis H. Spence Drive	5054260506	-	-	-	-	-	-	-	n/a
Galilee Church Road	5054260507	-	11,593.00	30,441	-	-	-	-	n/a
W. H. Hayes Road	5054260508	-	-	162,919	-	-	-	-	n/a
Jackson Trail Road	5054260509	-	-	-	-	-	-	-	n/a
New Liberty Church Road	5054260510	-	-	-	-	-	-	-	n/a
Thompson Mill Road	5054260511	-	-	-	-	-	-	-	n/a
Marlow Road	5054260512	-	-	-	-	-	-	-	n/a
Mark Dodd Road	5054260513	-	-	-	-	-	-	-	n/a
Old Winder Jefferson Hwy	5054260514	-	-	-	-	-	-	-	n/a
Cedar Grove Church Road	5054260515	-	-	-	-	-	-	-	n/a
Unity Church Road	5054260516	-	-	-	-	-	-	-	n/a
Maddox Road	5054260517	-	-	-	-	-	-	-	n/a
Brooks Road	5054260518	-	-	252,552	-	-	-	-	n/a
Hoods Mill/Waterworks Engineering	5054260519	63,481	-	-	-	-	-	-	n/a
Cain Creek Lane	5054260523	-	-	-	-	-	-	-	n/a
Rouse Road	5054260524	-	-	-	-	-	-	-	n/a
Jackson Trail Road	5054260525	51,034	500,960	-	-	-	-	-	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
Seagraves Mill Road	5054260530	-	91,132	-	-	-	-	-	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	22,217	-	-	-	-	-	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	63,255	-	-	-	-	-	n/a
Clyde Short Road	5054260542	-	120,631	-	-	-	-	-	n/a
Intergovernmental	5054260600	-	-	-	-	-	-	-	n/a
Equipment - Roads	5054260473	-	-	-	-	-	-	-	n/a
Elliot Smith Road	5054260543	-	74,386.00	-	-	-	-	-	n/a
Old Kings Bridge Road	5054260544	-	230,716.00	-	-	-	-	-	n/a
McNeal Road	5054260545	-	235,668.00	-	-	-	-	-	n/a
Wayne Poultry Road	5054260550	-	461,839.00	-	-	-	-	-	n/a
Gum Springs Road	5054260557	-	138,673.00	-	-	-	-	-	n/a
Hog Mountain Road	5054260546	-	169,059.00	-	-	-	-	-	n/a
Mary Collier Road	5054260558	-	38,227.00	-	-	-	-	-	n/a
Wages Bridge Road	5054260547	-	68,357.00	-	-	-	-	-	n/a
Potts Road	5054260548	-	39,757.00	-	-	-	-	-	n/a
Hoyt Wood Rd Improvments	5054260549	-	59,322.00	-	-	-	-	-	n/a
Apple Valley at SR 15 Engineering	5054260551			85,550					
Apple Valley at SR 15 ROW	5054260552			107,938					
Apple Valley at SR 15 Construction	5054260553			128,156					
Mary Collier Rd	5054260558	-	-	389,941					
Sanford Road	5054260559	-	12,491.00	185,646	-	-	-	-	n/a
Ridgeway Church Road	5054260560	-	17,196.00	-	-	-	-	-	n/a
Lipscomb Bridge	5054260601	-	757.00	-	-	-	-	-	n/a
South Apple Valley at SR 15 Alt.	5054260551	-	48,228.00	-	-	-	-	-	n/a
Ridgeway Church Rd	5054260560			235,004				-	n/a
Storey Porter Road	5054260561			37,516				-	n/a
Airport Road	5054260562			143,968				-	n/a
Bill Watkins Road	5054260563			32,189				-	n/a
Barber Road	5054260565			49,060				-	n/a
Etheridge Road	5054260566			199,398				-	n/a
Kesler Road	5054260567			46,171				-	n/a
Old Maysville Road	5054260568			134,433				-	n/a
Smallwood Drive	5054260569			82,641				-	n/a
Gum Springs Sidewalk Enhancement	5054260570			10,135				-	n/a
Tom Finch Road	5054260571			24,044				-	n/a
Lipscomb Bridge	5054260601			7,154				-	n/a
Lipscomb Bridge - Engineering	5054260602			11,581				-	n/a
Total Transportation Projects		**$ 1,836,685**	**$ 2,438,761**	**$ 2,453,480**	**$ 1,476,662**	**$ 1,476,662**	**$ 1,476,662**	-	0.00%

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COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES

Fiscal Year: January 01, 2010 - December 31, 2010

FUND: 50 NAME: SPECIAL PURPOSE LOCAL OPTION SALES TAX CAPITAL PROJECTS FUND

	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Recreation									
Hurricane Shoals Renovation	5056320500	$ 92,147	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Hurricane Shoals Supplies	5056320225	-	-	14,636				-	n/a
Miniature Golf Course	5056320501	-	7,550	153,001	-	-	-	-	n/a
HSP Museum/Conference Center	5056320502	-	10,277	-	-	-	-	-	n/a
HSP Ranger Station	5056320503	-	18,040	-	-	-	-	-	n/a
Pavillions @ Horse Park	5056320504	-	1,766	-	-	-	-	-	n/a
HSP - Disc Golf Course	5056320506	-	48	-	-	-	-	-	n/a
Horese Park Expendable Equipment	5056320476	-	2,484	-	-	-	-	-	n/a
Intergovernmental	5056570000	3,688	44,720	-	-	-	-	-	n/a
Seed, Feed, Fertilizer	5056570223	-	-	-	-	-	-	-	n/a
Supplies	5056570225	-	2,300.00	4,024	-	-	-	-	n/a
Miscellaneous	5056570352	-	-	300	-	-	-	-	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%
Expendable Equipment - Rec	5056570476	-	6,677	-	-	-	-	-	n/a
Sell's Mill Park Improvement	5056570500	-	-	-	-	-	-	-	n/a
Office Relocation	5056570501	-	-	-	-	-	-	-	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	251,437	865,335	834,663	-	-	-	-	n/a
Maysville Field House	5056570507	-	-	-	-	-	-	-	n/a
Maintenance Shed Addition	5056570509	-	32,066.00	-	-	-	-	-	n/a
Mountain Creek Park Improvements	5056570511	-	2,607.00	-	-	-	-	-	n/a
Buildings - Recreation	5056570470	-	-	-	-	-	-	-	n/a
Capital Assets Autos	5056570471	-	-	39,129	-	-	-	-	n/a
Capital Assets Other	5056570473	-	-	25,876	-	-	-	-	n/a
Other - Recreation	5056570472	-	-	-	-	-	-	-	n/a
Land	5056570500	-	-	17,400	-	-	-	-	n/a
Outdoor Riding Arena	5056570512	-	-	154,405	-	-	-	-	n/a
Total Recreation Projects		**$ 352,401**	**$ 993,870**	**$ 1,243,435**	**$ 850,253**	**$ 850,253**	**$ 850,253**	**$ -**	0.00%
General Government									
Construction In Progress	5052660469	43,761	-	-	-	-	-	**$ -**	n/a
Libraries	5056440999	-	-	-	42,513	42,513	42,513	-	0.00%
Commerce Health Department	5055270470	-	-	-	85,000	85,000	85,000	-	0.00%
Total General Government		**$ 43,761**	**$ -**	**$ -**	**$ 127,513**	**$ 127,513**	**$ 127,513**	**$ -**	0.00%
Public Safety									
Animal Shelter	5052690469	$ (6,200)	$ -	$ -	$ -	$ -	$ -	**$ -**	n/a
Fire Training Facility	5052660470	-	-	-	-	-	-	-	n/a
Level I Countywide Jail	5052190469	202,201.00	-	-	1,643,926	1,643,926	1,700,000	56,074	3.41%
Computer Hardware & Peripherals	5052220468	39,481.00	-	-	-	-	-	-	n/a
Capital Assets Autos	5052220471	95,085.00	813,426	107,840	-	-	-	-	n/a
Capital Assets Other	5052220473	18,000.00	138,450	-	-	-	-	-	n/a
Expendable Equipment	5052220476	-	5,951	-	-	-	-	-	n/a
West Jackson EMS Station	5052220500	800.00	-	-	-	-	-	-	n/a
Capital Assets Other	5052600473	29,983.00	-	-	-	-	-	-	n/a
Public Safety Facilities	5052220469	-	151,286	-	595,177	595,177	595,177	-	0.00%
Total Public Safety		**$ 379,350**	**$ 1,109,113**	**$ 107,840**	**$ 2,239,103**	**$ 2,239,103**	**$ 2,295,177**	**$ 56,074**	**2.50%**
Other Financing Sources/Uses									
Transfers Out - Jail Project to GF	5052190999	$ -	$ -	$ 823,534	$ 1,610,936	$ 1,610,936	$ 2,216,774	$ 605,838	37.61%
Transfers Out - Fire Training Facility	5052660999	-	-	91,600	**$ 188,469**	**$ 188,469**	-	(188,469)	-100.00%
Total SPLOST Expenditures		**$ 7,121,809**	**$ 9,181,808**	**$ 9,134,621**	**$ 10,338,332**	**$ 10,338,332**	**$ 10,811,775**	**$ 473,443**	**4.58%**

SPLOST Projects Budget Highlights

At the time the Fiscal Year 2010 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

Hoschton Park - $850,253
Jackson County is has begun construction on the Hoschton Park. This is scheduled to open in the third quarter of 2010. $850,253 has been allocated for 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. The 2010 appropriation of $85,000 will be used to liquidate the inter-fund receivable in the general fund.

Public Safety

Jackson County Jail - $1,700,000
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 were completed in 2006. Phase three consisted of final design for architectural, civil, mechanical, and electrical was completed in the Spring of 2007. Site work was completed in early 2008. Construction was completed in the summer of 2009 and the Sheriff's department administration moved in during late August with Jail activities moved in during September. The new jail encompasses approximately 125,000 square feet of space and includes 424 beds.

The Jackson County Jail was 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 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 $1,700,000 will be used to offset the remaining construction and equipment costs.

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 XV 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 XV on page 11 of this document.

Transportation

Roads - $1,476,662

At the time of printing, the Jackson County Road Department has not yet received a list of approved transportation enhancement project from the GADOT for FY 2010. As you will note under the Approved 2010 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.

Other Financing Uses

Transfers Out - $2,216,774
For FY 2010, there is a transfer out from the SPLOST Fund to the Debt Service Fund to service debt related to the Series 2007A Bonds that were used to advance fund the construction of the new Jail and Fire Training Facility totaling $2,216,774.

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:

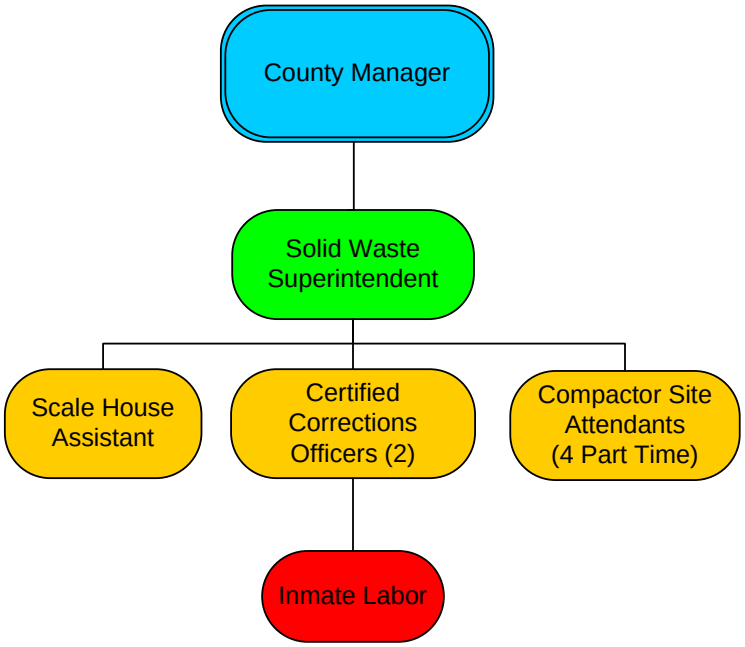
Solid Waste Disposal Facility – to account for the provision of Solid Waste Disposal Services to the residents of the County. Solid Waste Disposal Facility is comprised of a transfer station and related collection facilities. All activities necessary to provide such services are accounted for in this 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 eight 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 a competitive tipping fee.
- Ensure commercial and residential haulers are within state guidelines.
- Ensure the closed landfill complies with state and federal regulations.
- Work with Keep Jackson County Clean & Beautiful to provide educational programs to the citizens of this 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 our entire future disposal needs, to include, but not limited to: land filling, composting, incineration, plasma arc, and recycling.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

- **Scheduled OVERTIME Salaries** for two (2) Correctional Officers at 9 hours per week x $22.05/hour = $10,319 in annual overtime costs.
- Build a new compactor site in West Jackson.
- Establish procedures to encourage county-wide recycling and utilize the new Jackson County recycling facility to its fullest.
- Work with Keep Jackson County Clean & Beautiful to establish educational and recycling programs throughout the county.
- Maintain closed SR 82 and Darnell Road landfills.
- Inmate labor force has too much interaction with the public at the transfer station. Need to look into a civilian labor force.

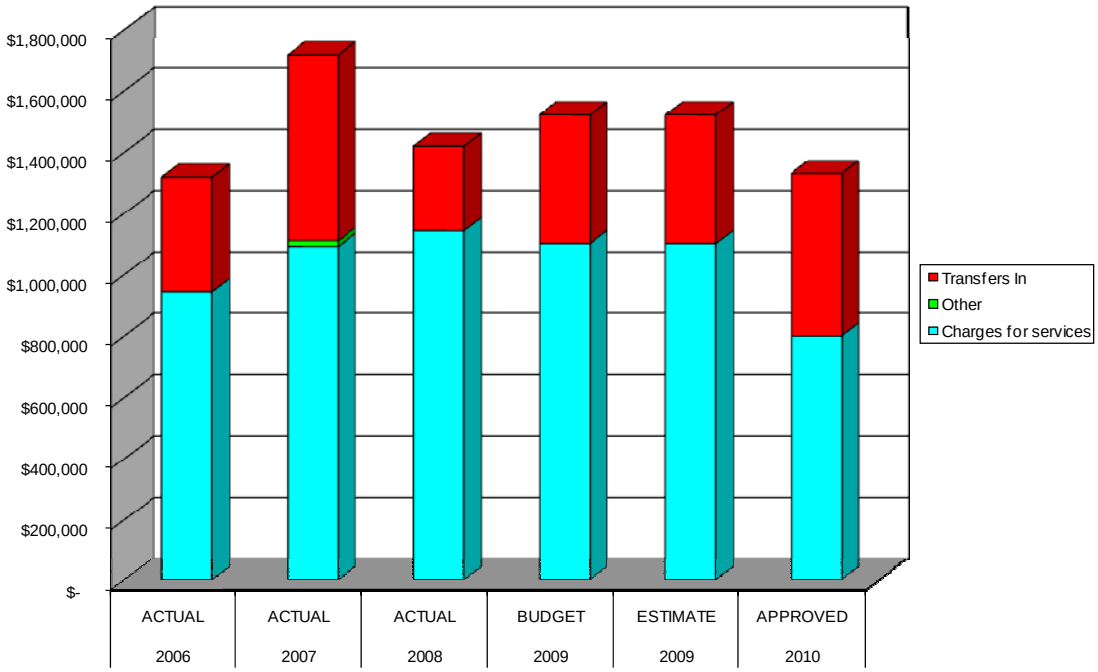
PERFORMANCE MEASURES:

	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Forecast
WORKLOAD MEASURES:						
Total Billable Tonnage through Transfer Station	26,890	27,292	23,253	19,595	19,800	21,000
Compactor Site Tonnage	336	355	345	333	300	350
Roadside Disposal Tonnage	1,820	3,260	9,482	1,748	2,800	1,800
Recycling tonnage *(new for 2009)*	-	-	-	-	140 tons	250 tons

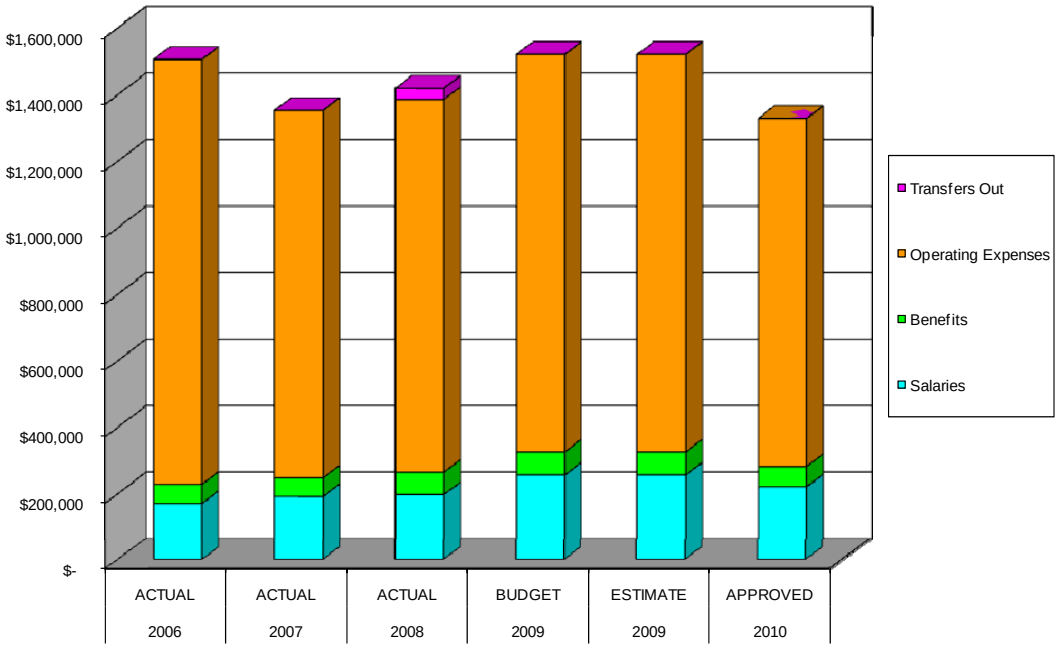
HISTORICAL INFORMATION AND APPROVED 2010 DEPARTMENTAL REVENUE

	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
REVENUE SOURCE									
Scrap Tire Disposal	304036.5191	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
State Grants	304036.5112	37,000.00	280,072	(65,870)	-	-	-	-	n/a
Recycling Fees	304036.5192	-	-	-	-	-	-	-	n/a
Transfers Station Charges	304036.5193	1,055,976	934,972	899,359	1,102,500	727,683	800,000	(302,500)	-27.44%
C & D Landfill Charges	304036.5195	-	-	-	-	-	-	-	n/a
Compactor Site Charges	304036.5194	-	-	-	-	-	-	-	n/a
Total Charges for Services		**$ 1,092,976**	**$ 1,215,044**	**$ 833,488**	**$ 1,102,500**	**$ 727,683**	**$ 800,000**	**$ (302,500)**	**-27.44%**
Gain (loss) on Disposal of Assets	304036.5169	$ 19,106	$ -	$ 18,027	$ -	$ -	$ -	$ -	n/a
Sale of County Property	304036.5190	-	-	-	-	-	-	-	n/a
Interest	304036.5170	-	-	-	-	-	-	-	n/a
Capital Contribution	304036.5990	-	-	-	-	-	-	-	n/a
Proceeds Insurance Claims	304036.5201	-	-	-	-	-	-	-	n/a
Total Other		**$ 19,106**	**$ -**	**$ 18,027**	**$ -**	**$ -**	**$ -**	**$ -**	n/a
Transfers In	304036.5998	**$ 606,479**	**$ 279,281**	**$ 367,279**	**$ 419,497**	**$ 419,497**	**$ 529,609**	**$ 110,112**	**26.25%**
Total Revenues Transfer Station		**$ 1,718,561**	**$ 1,494,325**	**$ 1,218,794**	**$ 1,521,997**	**$ 1,147,180**	**$ 1,329,609**	**$ (192,388)**	**-12.64%**

Transfer Station Revenues and Transfers In



Transfer Station Expenses



***TRANSFER STATION FY10 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.

- 13.73% or $35,356 decrease in salaries primarily due to:
  - Implementation of furlough days.
- 12.30% or $8,545 decrease in benefits primarily due to:
  - Decreases in FICA, Medicare, Insurance, etc. as they relate to the furlough days. Also, freezes to the employee retirement accounts of the defined contribution plan participants.
- 12.43% or $148,487 decrease in operating expenses primarily due to:
  - 15.13% or $150,000 decrease in Waste Management Contract.
- Total decrease of 12.64% or $192,388.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS: **NONE.**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES AND EXPENSES

FISCAL YEAR: JANUARY 01, 2010 - DECEMBER 31, 2010

FUND: 30 NAME: SOLID WASTE DISPOSAL FACILITY

DEPT: 36 NAME: TRANSFER STATION

	NUMBER	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 ESTIMATE	2010 APPROVED	DIFFERENCE 2010-2009	PERCENT CHANGE
OBJECT OF EXPENSES	**5536**								
Salaries - Regular	5536.0102	152,592	161,817	167,380	190,987	190,987	182,456	$ (8,531)	-4.47%
Salaries - Part Time	5536.0103	20,936	26,225	30,352	43,548	43,548	29,404	(14,144)	-32.48%
Salaries - Overtime	5536.0105	18,888	12,720	22,378	23,000	10,500	10,319	(12,681)	-55.13%
Salaries Total		**$ 192,416**	**$ 200,762**	**$ 220,110**	**$ 257,535**	**$ 245,035**	**$ 222,179**	**$ (35,356)**	**-13.73%**
Unemployment Insurance	5536.0108	1,067	527	332	673	673	401	$ (272)	-40.42%
Medicare	5536.0109	2,704	2,856	3,089	3,529	3,529	3,277	(252)	-7.14%
FICA	5536.0110	11,478	12,213	13,210	15,090	15,090	14,012	(1,078)	-7.14%
Retirement	5536.0111	4,883	11,857	16,476	13,715	13,715	6,304	(7,411)	-54.04%
Health Insurance	5536.0112	26,638	28,043	28,771	26,467	26,467	26,437	(30)	-0.11%
Workers' Compensation Insurance	5536.0113	9,330	10,036	10,343	9,972	9,972	10,470	499	5.00%
Benefits Total		**$ 56,100**	**$ 65,532**	**$ 72,222**	**$ 69,447**	**$ 69,447**	**$ 60,902**	**$ (8,545)**	**-12.30%**
Books & Periodicals	5536.0219	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Postage	5536.0224	353	270	272	350	292	350	-	0.00%
General Operating Supplies	5536.0225	4,803	6,911	6,174	9,500	2,611	8,500	(1,000)	-10.53%
Advertisements	5536.0226	267	484	80	-	-	-	-	n/a
Specialty Supplies	5536.0227	-	-	-	-	-	-	-	n/a
Clothing	5536.0236		-					-	n/a
Operating Supplies	5536.0241		-					-	n/a
Fuel & Lubricants[1]	5536.0243	14,672	15,790	18,744	18,500	8,419	18,500	-	0.00%
Janitorial Supplies	5536.0244	-	-	-	-	-	-	-	n/a
Tires & Batteries	5536.0248	2,317	3,277	8,060	5,000	1,608	5,000	-	0.00%
Asphalt, Paving, Tar, Prim	5536.0255	-	-	-	-	-	-	-	n/a
Waste Management[2]	5536.0260	871,006	770,647	745,679	991,480	654,912	841,480	(150,000)	-15.13%
Travel Expenses[3]	5536.0307	230	308	407	500	-	500	-	0.00%
Conferences & Training[3]	5536.0309	656	544	374	800	-	800	-	0.00%
Accounting	5536.0314	368	-	-	-	-	-	-	n/a
Dues	5536.0318	167	169	1,225	1,254	-	2,000	746	59.49%
Other Professional Fees	5536.0320	1,641	33,540	57	1,000	2,946	1,000	-	0.00%
Rewards, Damages, Indemnities	5536.0321	4,090	-	-	-	-	-	-	n/a
Communications	5536.0326	6,998	2,966	1,429	1,296	2,283	1,296	-	0.00%
Maintenance Contracts[4]	5536.0328	260	135	302	300	300	5,000	4,700	1566.67%
Property & Liability Insurance	5536.0330	4,831	3,511	3,357	5,335	5,335	5,602	267	5.00%
Electricity	5536.0332	7,907	7,915	6,904	8,200	5,368	7,500	(700)	-8.54%
Natural Gas	5536.0333	-	-	-	-	-	-	-	n/a
Water & Sewer	5536.0334	291	376	272	500	295	1,000	500	100.00%
Uniforms	5536.0337	-	-	1,002	1,000	-	1,000	-	0.00%
Miscellaneous	5536.0352	3	-	-	-	-	-	-	n/a
Repairs - Equipment	5536.0360	9,754	6,226	4,151	2,500	1,708	2,500	-	0.00%
Repairs - Automobiles	5536.0361	2,142	1,916	3,638	3,000	2,388	3,000	-	0.00%
Repairs Buildings & Grounds	5536.0362	2,702	6,348	4	3,000	-	-	(3,000)	-100.00%
Depreciation Expense	5536.0364	41,450	42,182	42,901	125,000	125,000	125,000	-	0.00%
Closure/Post Monitoring	5536.0365	107,919	298,544	70,259	-	-	-	-	n/a
Operating Lease Expenditure	5536.0367	-	-	-	-	-	-	-	n/a
Software	5536.0466		-	960				-	n/a
Computer Hardware & Peripherals	5536.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5536.0476	-	-	-	-	-	-	-	n/a
Scrap Tire Cleanup Program	5536.0500	11,751	17,017	9,989	6,500	6,500	6,500	-	0.00%
Loss On Sale Of Capital Assets	5536.0600	-	-	-	-	-	-	-	n/a
Bad Debt Expense	5536.0900	8,503	8,955	222	10,000	7,733	10,000	-	0.00%
Operating Expenses Total		**$ 1,105,081**	**$ 1,228,031**	**$ 926,462**	**$ 1,195,015**	**$ 827,698**	**$ 1,046,528**	**$ (148,487)**	**-12.43%**
Transfers Out	**5536.0999**	**$ -**	**$ -**	**$ -**				**$ -**	**n/a**
Transfer Station Total		**$ 1,353,597**	**$ 1,494,325**	**$ 1,218,794**	**$ 1,521,997**	**$ 1,142,180**	**$ 1,329,609**	**$ (192,388)**	**-12.64%**

(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 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.

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.

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 Balance is the difference between assets and liabilities of a governmental fund. Because assets may include non-cash items, fund balances may not represent liquid assets.

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 Finance Authority (Formerly, 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
HTRG	Homeowner's Tax Relief Grant
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

Jackson County Phone Directory

By Public Function:

Public Information/Switchboard:	706-367-1199
Airport Manager:	706-367-1493
Animal Control:	706-367-5480
Building Permits:	706-367-6335
Building License/Occupational Tax:	706-367-5908
Jail-Inmate Information:	706-367-6010
Jury Duty Call-In:	706-387-6271
Marriage Licenses/Gun Permits:	706-387-6276
Code Compliance Officer:	706-367-1028
Human Resources:	706-367-6316
Planning & Zoning:	706-367-5908
Property Taxes	706-367-6326
Property Values	706-367-6330
Road Department	706-367-5288
Sheriff's Department	706-367-6000
Solid Waste	706-367-5253
Tags/Motor Vehicle	706-367-6320
Traffic Citations	706-387-6254
Transit (Bus Transportation)	706-367-7433
Victim's Assistance:	706-387-6334
Voter Registration:	706-367-6377

By Department:

Airport:	706-367-1493
Animal Control:	706-367-5480
Board of Commissioners:	706-367-6312
Buildings & Grounds:	706-387-6425
Clerk of Courts:	706-387-6249
Cooperative Extension:	706-367-6344
Correctional Institute:	706-387-6450
County Manager:	706-367-6314
Emergency Services Office (EMS):	706-367-5202
Finance Department:	706-367-1199
Fleet Maintenance:	706-367-5239
GIS:	706-367-1877
Human Resources:	706-367-6316
Information Technology:	706-367-7640
Jail:	706-367-6010
Juvenile Court:	706-387-6371
Keep Jackson County Beautiful:	706-708-7198
Magistrate Court:	706-387-6356
Parks & Recreation:	706-367-6350
Probate Court:	706-387-6276
Purchasing Department:	706-367-5101
Public Development	706-367-5908
Road Department:	706-367-5288
Senior Center:	706-367-5101
Sheriff's Department:	706-367-6000
Solid Waste/Transfer Station:	706-367-5253
Solicitor:	706-387-6331
State Court:	706-367-6346
Superior Court:	706-387-6392
Tax Assessor:	706-367-6330
Tax Commissioner:	706-367-6326
Transit:	706-367-7433
Victims Assistance:	706-387-6334
Voter Registration:	706-367-6377

2009 JACKSON COUNTY MILLAGE RATES

2009 taxes are levied for the 2010 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	9.49	18.90	3.10	0.71				32.45	Nicholson	0
0.25	8.61	18.90	3.10	0.00				30.86	County	1
0.25	9.49	0.00	0.00	0.00	1.50	17.75		28.99	Commerce	~2
0.25	9.49	0.00	0.00	0.00	6.40	13.24	3.30	32.68	Jefferson	~3
0.25	8.61	18.90	3.10	1.67				32.53	West Jackson FD	4
0.25	9.49	18.90	3.10	1.67				33.41	Braselton	5
0.25	9.49	18.90	3.10	1.67				33.41	Hoschton	6
0.25	9.49	18.90	3.10	1.10				32.84	Maysvillle	7
0.25	9.49	18.90	3.10	1.16				32.90	Arcade	8
0.25	9.49	18.90	3.10	0.73	3.00			35.47	Pendergrass	~9
0.25	8.61	18.90	3.10	1.47				32.33	Harrisburg FD	10
0.25	8.61	18.90	3.10	0.71				31.57	Nicholson FD	11
0.25	8.61	18.90	3.10	1.50				32.36	South Jackson FD	12
0.25	8.61	18.90	3.10	0.95				31.81	Jackson Trail FD	13
0.25	8.61	18.90	3.10	0.73				31.59	North Jackson FD	14
0.25	8.61	18.90	3.10	1.50				32.36	Plainview FD	15
0.25	8.61	18.90	3.10	1.10				31.96	Maysville FD	16
0.25	8.61	18.90	3.10	1.16				32.02	Arcade FD	17
0.25	9.49	18.90	3.10	0.73				32.47	Talmo	18
0.25	8.61	18.90	3.10	1.60				32.46	East Jackson FD	19
0.25	9.49	0.00	0.40	0.00	1.50	17.75		29.39	Commerce	~22
0.25	9.49	0.00	0.40	0.00	6.40	13.24	3.30	33.08	Jefferson	~33
			State & County		City M&O					
		* City of Maysville	32.84		3.19			36.03		

*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.

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