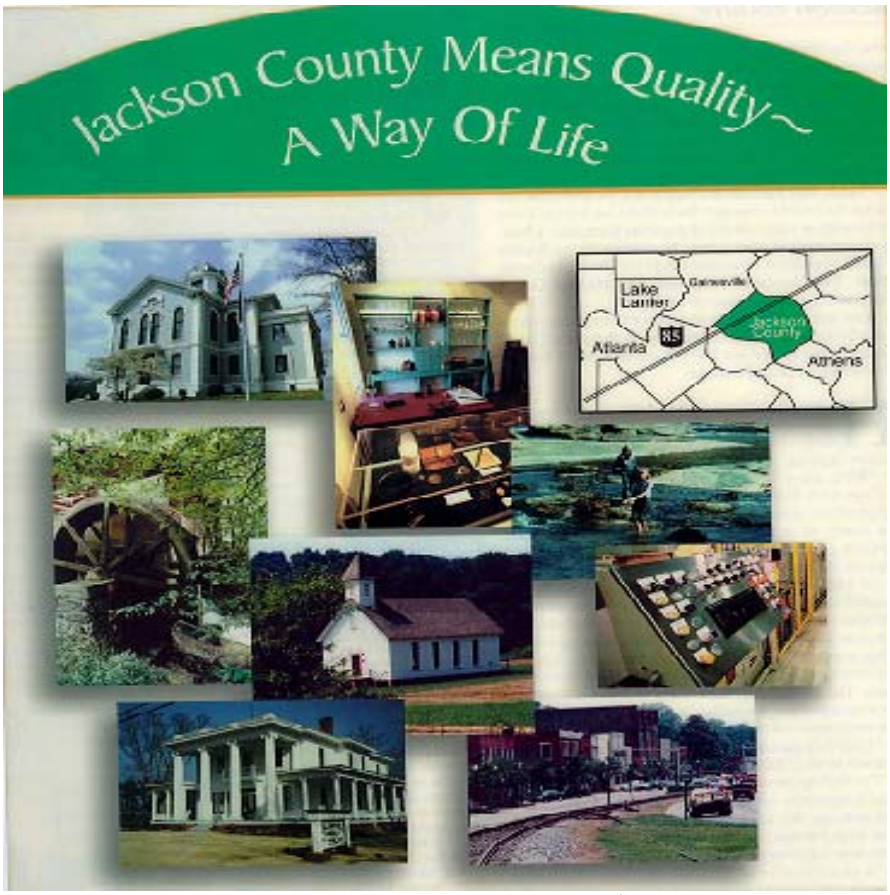
COUNTY
of
Jackson, Georgia



Annual Budget
Fiscal Year 2011

FY 2011 Annual Budget

Jackson County, Georgia

Prepared by:
The Office of Financial Administration

- The New Hoschton Park, Dedicated on September 11, 2010 -

Jackson County
Lifestyle. Opportunity.

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The County of Jackson, Georgia

FY 2011 Budget Document

Adopted by Board of Commissioners on October 8, 2010

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, 2010

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, 2010.

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, 2011, and ending December 31, 2011.

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, 2011, and ending December 31, 2011, 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 8th day of October, 2010.

COUNTY OF JACKSON, GEORGIA

Hunter Barkuell

CHAIRMAN

ATTEST:

Erika Johnson

DEPUTY CLERK

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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 2011 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 2011 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 2011. 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 2011 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 2011.

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 2011 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: 2009 Actual; 2010 Budget; 2010 Estimate (as of October 1, 2010); and 2011 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; 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 2011 Budget, he or she may contact the Finance Department at (706) 367-6306 or (706) 367-6313.

Jackson County, Georgia
Executive Summary
Approved Budget for Fiscal Year 2011

General Information

- The FY 2010 tax rate is 9.55 mills for incorporated areas; 8.61 mills for unincorporated areas vs. 9.50 and 8.61 for FY 2009 respectively. This represents a 0.05 mill increase in the incorporated and no change in the unincorporated area from the FY 2009 tax rate.

- FY 2011 total annual budget is $62,195,477a decrease of $4,164,294 or 6.28%.

- FY 2011 proposed General Fund budget of $35,753,598 an increase of $608,620 or 1.73% from FY 2010.

- In order to balance the budget for FY 2011 several major cost-reduction measures were implemented. They are as follows:

    a. A total of 41.5 positions throughout the county government were either reduced or eliminated: 17.5 positions eliminated by reduction-in-force, 21 positions eliminated by removing existing vacancies and instituting a hard hiring freeze, and 3 full-time positions reduced to part-time status.
    b. Employees will be furloughed again 12 days or the equivalent of 96 hours in FY 2011 saving an estimated $641,870 in salaries and benefits after the reduction in force. 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.
    c. The county portion of health insurance premiums remained unchanged. In order to do this employees choosing a lower deductible will have to pay an increased rate each pay period. Those employees that raised their deductibles saw no increase in their annual costs.
    d. The budget was balanced with use of $1,761,642 from prior years' reserves.

- The only major operational increase in the general fund is a $125,000 or 55.56% increase in the Sheriff's Department fuel line item due to steadily increasing fuel costs.

- FY 2011 Annual budget removed $95,000 in appropriations to supplement DOT Funds and SPLOST Funds that had been used to support an aggressive base & pave and resurfacing program for county infrastructure.

- In FY 2011, the transfer out to the Jackson County Health Department is $ 276,357, an increase of $45,573 or 19.75%. This increase is due to the county paying for half of the two new positions required to staff the new Teen Pregnancy Center in order to help reduce the highest teen pregnancy rate in the northeast Georgia region.

- FY 2011 Annual budget includes $647,127 in appropriations for repayment of principal and interest on the County's fleet of Caterpillar heavy equipment. The County has established a 3-year replacement cycle for this equipment but no equipment is slated for purchase in 2011.

- A contingency fund was again eliminated in the FY 2011 annual budget indicating no net change.

- In FY 2011, appropriations for Capital Outlay have been allocated to a Capital Projects fund. The total appropriation for this fund is $971,013, a decrease of $918,025 or 48.60% from FY 2010. These appropriations are for items that include fleet vehicle replacement ($41,500), Sheriff's patrol car replacement ($565,000), and one new ambulance ($245,000).

- Transfers out from the General Fund are $12,461,654, an increase of $1,237,987 or 11.03%. The primary cause of this increase in the transfers out is due to a $1,394,485 or 102.52% increase in debt payments for Economic Development Bonds. Additionally, a transfer out for debt payments for the Water & Sewerage Authority has increased $500,561 or 31.57%. 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.

- EMS revenue was decreased for FY 2011 by $288,000 or 19.35% due to decreased ambulance fee collections. This along with an increase in part-time salaries to meet staffing needs has increased the transfer out from the General Fund to EMS by $380,895 or 20.81%.

- Transfers out to E-911 were set at zero, a decrease of $283,978 or 100% for FY 2011 due to use of E-911 fund reserves in the amount of $351,853.

- Transfers out to the Airport were reduced $225,239 or 71.92% primarily due to the elimination of depreciation expense for FY 2011.

Personnel

- Salaries in the General Fund have decreased $854,897 or 6.81% due to 17.5 positions eliminated by reduction-in-force, 21 positions eliminated by removing existing vacancies and instituting a hard hiring freeze, and 3 full-time positions reduced to part-time status. The remaining decreases are primarily the result of 12 furlough days.
  a. There were no additional positions approved for hire in FY 2011.

- Benefits in the General Fund have increased $344,272 or 8.57% primarily due to the reinstatement of the 401a defined contribution retirement funding from the County. This was done so that there would not be a continued inequity between the defined benefit plan employees and the defined contribution plan employees.
  a. 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 as well as the ability for employees to keep children on family coverage until age 26. However, there was no cost increase in the group health insurance premiums for FY 2011 as the employees were able to decide between a $500 and $600 deductible with the former paying an increased rate for the lower deductible plan.

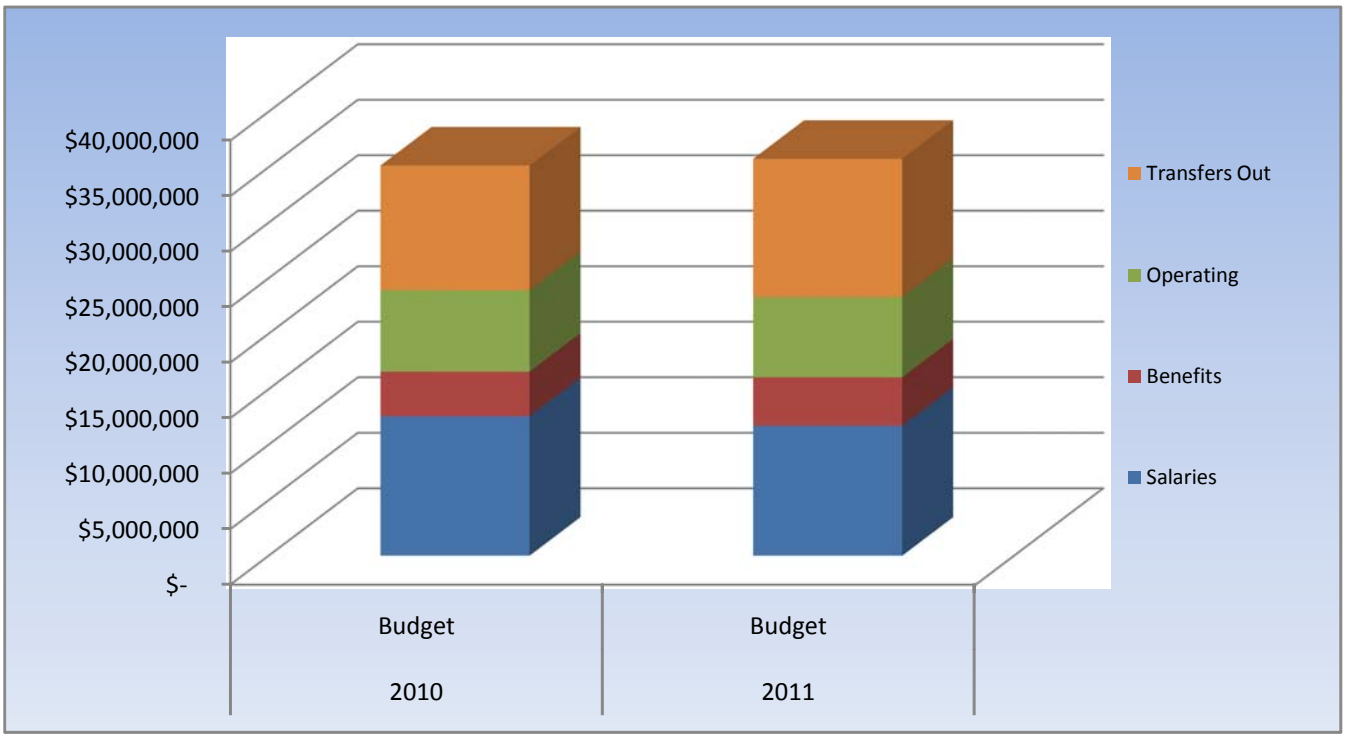
Other Information

- The FY 2011 Budget is balanced with the use of prior years' reserves. The County's total reserves are $8,064,272. Provided the County breaks even or has a surplus for the year ending December 31, 2010 then the County would expect reserves to be approximately 22.55% of the total FY 2011 budget of $35,753,598. However, if we look at the unreserved/undesignated portion of the reserves we would expect to have approximately $6.5 million or 18% of the total budgeted revenues and expenditures of $35,753,598 in FY 2011.

- Jackson County's 2010 Net Digest has decreased 5.36% or $130,388,459 from the prior year's digest.

FY 2011 BUDGET AT A GLANCE

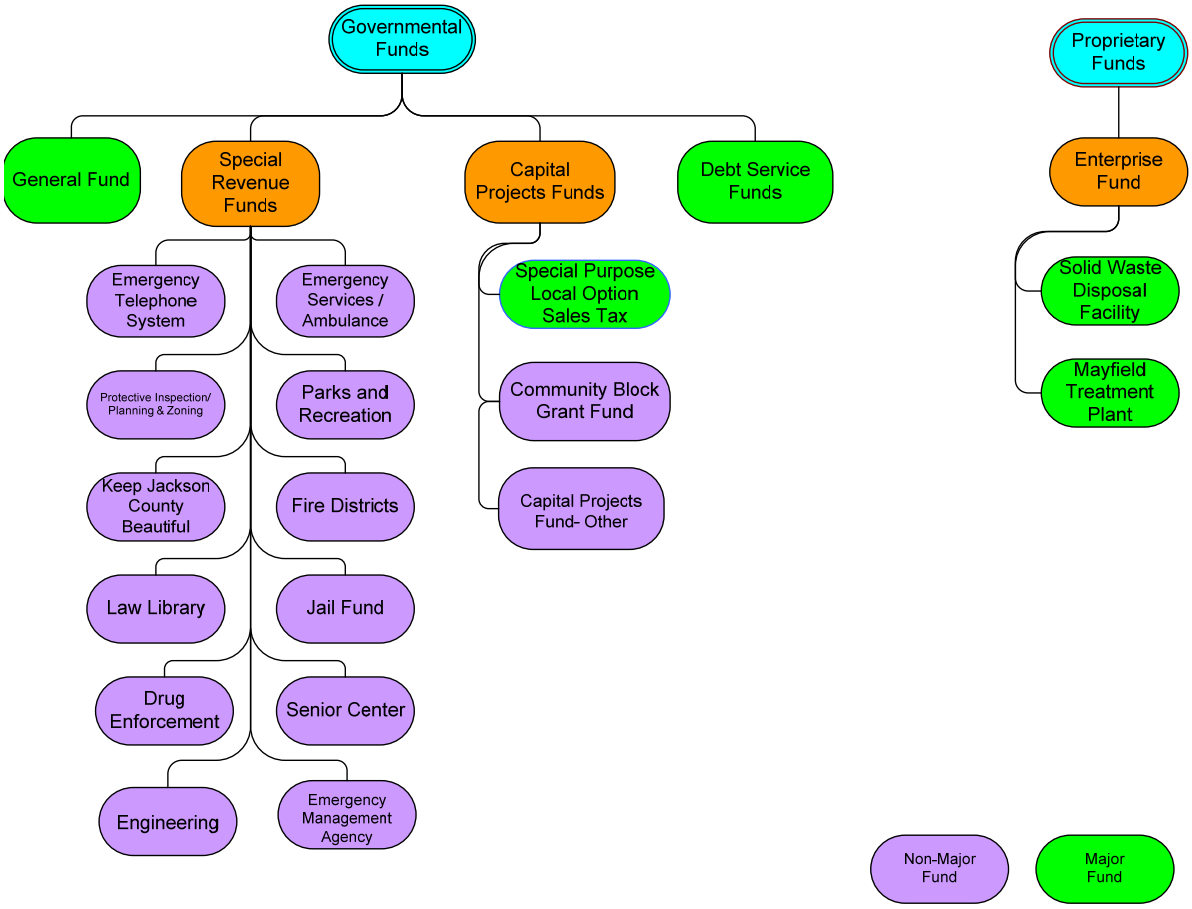
	2010 Budget	2011 Budget	Percent of Total	Difference 2011-2010	Percent Change
Salaries	$ 12,562,460	$ 11,707,563	32.75%	$ (854,897)	-6.81%
Benefits	4,017,848	4,362,120	12.20%	344,272	8.57%
Operating	7,341,003	7,222,261	20.20%	(118,742)	-1.62%
Transfers Out	11,223,667	12,461,654	34.85%	1,237,987	11.03%
Total	**$ 35,144,978**	**$ 35,753,598**	**100%**	**$ 608,620**	**1.73%**



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 2011 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.

Vacant Positions Removed when budgeting for FY 2011

Department	Job		Total Cost
Clerk of Courts	Deputy Clerk	$	34,130
Clerk of Courts	Chief Deputy Clerk		20,790
Correctional Institute	Corrections Officer		36,286
Correctional Institute	Corrections Officer		36,286
Correctional Institute	Corrections Officer		36,286
District Attorney	Legal Secretary		36,548
District Attorney	Calendar Clerk		34,757
Finance	Staff Accountant		46,852
Finance	Budget Analyst		19,256
Fleet Maintenance	Diesel Mechanic		43,408
Parks & Recreation	Assist Dir-Park Services		57,895
Parks & Recreation	N/C Corrections Officer		36,104
Planning & Zoning	Sr. Planner		71,943
Road Department	Sr Corrections Detail Officer		41,766
Road Department	Corrections Detail Officer		37,555
Solid Waste	C/O equipment operator		37,961
Solid Waste	Compactor Atdt		7,713
Solid Waste	Compactor Atdt		7,713
Tax Assessor	Appraisal Clerk		32,518
Transit	Driver		28,734
Transit	Coordinator		38,899
		$	**743,402**

FY 2011 RIF'S Factored Into Budget

Department	Job		Total Cost
Clerk of Courts	Deputy Clerk	$	33,794
Code Compliance	Code Comp Officer		41,161
Code Compliance	Code Comp Officer		49,342
Correctional Institute	Administrative Clerk		41,751
Correctional Institute	Food Services Supervisor		47,260
Correctional Institute	Corrections Officer		36,597
County Manager	Executive Assistant		49,946
EMS	Receptionist/Secretary		40,990
Finance	Accounting Technician		30,978
Fleet Maintenance	Superintendent		67,546
Information Technology	Network Engineer		57,957
KJCB	Director		15,020
Parks & Recreation	Cert. Corrections Detail Officer		47,191
Parks & Recreation	Asst. Director		59,507
Probate Court	PT Administrative Clerk		5,313
Project Management	Contract Administrator		44,237
Protective Inspection	Building Inspector		41,550
Protective Inspection	Administrative Assistant		27,466
Purchasing	Buyer		47,260
Road Dept.	Assist Road Super		56,819
Tax Commissioner	Tag Technician		33,772
		$	**875,456**
		$	**1,618,858**

JACKSON COUNTY, GEORGIA
SUMMARY OF BUDGETS BY FUND TYPE
FOR THE YEAR ENDING DECEMBER 31, 2011

	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	$ 21,285,034	$ 2,225,392	$ -	$ -	$ -	$ -	$ 23,510,426
SALES TAX	5,300,000	-	-	4,202,501	-	-	9,502,501
OTHER TAXES	1,874,447	24,000	-	-	-	-	1,898,447
LICENSES & PERMITS	122,800	180,000	-	-	-	-	302,800
INTERGOVERNMENTAL REVENUE	1,954,111	230,929	-	-	-	-	2,185,040
CHARGES FOR SERVICES	2,305,003	2,589,582	-	-	-	922,800	5,817,385
FINES & FORFEITURES	926,995	108,066	-	-	-	-	1,035,061
OTHER REVENUES	137,000	44,635	-	-	-	-	181,635
TOTAL REVENUES	**$ 33,905,390**	**$ 5,402,604**	**$ -**	**$ 4,202,501**	**$ -**	**$ 922,800**	**$ 44,433,295**
OTHER FINANCING SOURCES							
OPERATING TRANSFERS IN	$ 86,566	$ 3,559,422	$ 8,286,386	$ -	$ -	$ 499,828	$ 12,432,202
TRANSFERS IN FROM COMPONENT UNITS	-	-	-	-	-	-	-
SALE OF CAPITAL ASSETS	-	-	-	-	-	-	-
PROCEEDS FROM CAPITAL LEASES	-	-	-	-	851,500	-	851,500
PRIOR YEAR FUND BALANCE	1,761,642	382,379	-	2,214,947	119,513	-	4,478,481
TOTAL REVENUES & OTHER SOURCES	**$ 35,753,598**	**$ 9,344,405**	**$ 8,286,386**	**$ 6,417,448**	**$ 971,013**	**$ 1,422,628**	**$ 62,195,477**
EXPENDITURES:							
TOTAL GENERAL GOVERNMENT	**$ 4,042,752**	**$ 434,567**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,477,319**
TOTAL PUBLIC SAFETY	**$ 12,820,831**	**$ 6,825,152**	**$ -**	**$ 1,147,589**	**$ 810,000**	**$ -**	**$ 21,603,572**
TOTAL COURT SYSTEM	**$ 3,018,653**	**$ 11,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,030,153**
TOTAL PUBLIC WORKS	**$ 1,819,838**	**$ -**	**$ -**	**$ 2,566,029**	**$ 41,500**	**$ -**	**$ 4,427,367**
TOTAL HEALTH & WELFARE	**$ 56,242**	**$ 587,564**	**$ -**	**$ 42,500**	**$ -**	**$ 1,422,628**	**$ 2,108,934**
TOTAL PARKS & RECREATION	**$ -**	**$ 994,945**	**$ -**	**$ 425,127**	**$ -**	**$ -**	**$ 1,420,071**
SUBTOTAL EXPENDITURES	**$ 21,758,316**	**$ 8,853,729**	**$ -**	**$ 4,181,244**	**$ 851,500**	**$ 1,422,628**	**$ 37,067,416**
INDEPENDENT AGENCIES	**$ 342,333**	**$ -**	**$ -**	**$ 21,257**	**$ -**	**$ -**	**$ 363,590**
NON-DEPARTMENTAL	**$ 1,191,295**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,191,295**
DEBT SERVICE	**$ -**	**$ 404,110**	**$ 8,286,386**			**$ -**	**$ 8,690,496**
TOTAL EXPENDITURES	**$ 23,291,944**	**$ 9,257,838**	**$ 8,286,386**	**$ 4,202,501**	**$ 851,500**	**$ 1,422,628**	**$ 47,312,797**
OTHER FINANCING USES:							
OPERATING TRANSFERS OUT[1]	**$ 12,461,654**	**$ 86,566**	**$ -**	**$ 2,214,947**	**$ 119,513**	**$ -**	**$ 14,882,680**
TOTAL EXPENDITURES & OTHER FINANCING USES	**$ 35,753,598**	**$ 9,344,404**	**$ 8,286,386**	**$ 6,417,448**	**$ 971,013**	**$ 1,422,628**	**$ 62,195,477**
EXCESS OF REVENUES OVER EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPECTED FUND BALANCE/NET ASSETS							
BEGINNING OF YEAR	**$ 9,825,914**	**$ 2,246,949**	**$ -**	**$ 4,859,320**	**$ 41,466,602**	**$ -**	**$ 58,398,785**
Use of Fund Balance in FY11 Budget:	**$ (1,761,642)**	**$ (382,379)**	**$ -**	**$ (2,214,947)**	**$ (119,513)**	**$ -**	**$ (4,478,481)**
EXPECTED FUND BALANCE/NET ASSETS							
END OF YEAR	**$ 8,064,272**	**$ 1,864,570**	**$ -**	**$ 2,644,373**	**$ 41,347,089**	**$ -**	**$ 53,920,304**

[1]The difference between operating transfers-in and operating transfer-out are the transfers to component units.
Health Department: $276,357, Airport, $87,962 Water Authority, $2,086,159- TOTAL $2,450,478

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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) 2011 Approved Annual Budget. The FY 2011 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 2011 budget. While the FY 2011 budget looks forward it is necessary to look back at FY 2010 to get a picture of where we have been and where we are going for 2011 and beyond.

In FY 2010, 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 ninth time, the Distinguished Budget Presentation Award from the Government Finance Officers Association of the United States and Canada.

- Issuer Credit Rating: The County's general obligation bond rating has been recently upgraded by Moody's Investors Service to "Aa2" from "A1" on its Series 2009 Bonds that we used to refund 5.4% of the Series 2008 Economic Development Bonds. Standard and Poor's most recent review of Issuer Credit Rating for Jackson County was upgraded to "AA-" from " A+" rating and stable outlook for the county.

- Increased Growth: The US Census Bureau rated Jackson County as the 6th fastest-growing county (by percentage) in Georgia using data from July 1, 2008- June 30, 2009. With a population estimated at 63,540, Jackson County continues to progress as a much sought after place to live and work. For the period of 2000-2009, Jackson County has experienced a 52.8 percent growth rate. This ranks Jackson County as the 22nd fastest-growing U.S. County for the current decade; up from 23rd one year ago.

- Jail: The development of a new $33 million, 424-bed jail facility is complete and the facility became fully integrated with Sheriff's administration and jail inmates and operational for a full-year in 2010. 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 and full utilization of the new jail was postponed until FY 2010.

- Public Safety Training Center Groundbreaking for this facility occurred on August 6, 2008. This project includes a Burn Building, a pumper test station, classrooms, and other various training facilities to support

other emergency services operations, including the Sheriff's Office, EMA, E-911 and Rescue. This project supports all 12 Fire Units in the county and will be rented out to any other fire departments that need this valuable training area. The building also doubles as meeting venue for various county needs including the Planning Commission official meetings. The project was completed and ready for use in the early spring of 2010.

- 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, 2010 the park was again home to the Dizzy Dean World Series drawing participants and fans from across the country. In 2010, walking trails were added to the park to create a more mixed-use type of facility for the public.

- Hoschton Park: 2010 saw the grand opening of the park on September 11th of a new outdoor sports recreation complex developed near downtown Hoschton behind what used to be a baseball/softball field at the primary school. This park contains new baseball and softball diamonds along with soccer fields, a track, playground, 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 2010. The new Hoschton Park will also be added to the online registration.

- Solid Waste Facility: The Board of Commissioners authorized $1.1 million for design and construction of a new solid waste facility. The new facility replaces the old one but on the same premises. A master plan has been created for the site to allow future expansion for a recycling center. 2010 saw the opening of a new scale house and transfer station to replace the existing structure, which was in a state of disrepair. Work began on this facility 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. Recently, this infrastructure was expanded to the Public Safety facilities including integration with the new Jail and Fire Training Facility. In 2010, bandwidth capability was greatly expanded to handle the addition of more sophisticated public safety equipment.

- 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. Despite the downturn in the economy, Jackson County is well positioned for economic growth. Recently there have been several new construction and expansion of industrial projects in the county. The Aldi Corporation recently began construction of a $40 million distribution center. The Roper Pump Company is in the midst of an expansion worth $3 million. The Louisiana-Pacific building that closed last year now has a contract to sell the facility for unknown millions and the company will invest an additional $23 million in the facility. Additionally, existing distribution centers will become home to more major national and international companies within the next year such as Safelite Auto Glass in Braselton. In the summer of 2010, a Systemax company, TigerDirect.com, opened in Jefferson providing more than 400 retail and distribution jobs. There are signs that the economic outlook for 2011 for industrial development may be even better. Through the first three quarters of 2010 the county responded to more than 50 potential economic development projects.

- Roads Paved: There were over 22.86 miles of roads resurfaced in FY 2008 and in FY 2009 the department resurfaced only 7.68 miles of roadway. For FY 2010 the department anticipated resurfacing approximately 8 miles of roadway. Currently, the county has 582 miles of road, 445 paved miles and 137 gravel miles. The county continues to fund a road-paving program utilizing a combination of State aid (when available) and SPLOST funds although this has decreased over the last few years due to state and local budget constraints.

- 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 2010, the various departments have undertaken a major initiative to further develop and update their respective sites with up-to-date and relevant information. The front-end of the site also contains an updated look and features. 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. Work continued throughout 2010. The Correctional Institute will completely move into the IW Davis building in the spring of 2011 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 early 2011. The Senior Center was temporarily moved to a portion of 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 2010, 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. The program was fully implemented for all vehicles in FY2010. It is estimated to save the department approximately 25% of the 2011 fuel budget.

Millage Rate:

- The millage rate remained relatively unchanged from the FY 2010 budget. For the incorporated area, the millage increased only 0.05 mills to 9.55 mills and did not change in the unincorporated area leaving the same rate of 8.61 mills for the third year in a row.

- The Jackson County Board of Commissioners charged the staff with setting the 2010 millage rate no higher than the 2009 millage rate to fund the FY 2011 budget. However, there was a very slight difference due to uneven growth in the two digests, the incorporated and unincorporated thus accounting for the very 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 the 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 2010 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 2011 Approved Budget Overview/Highlights

As mandated by the State Law, the FY 2011 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 2011 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 $2,086,159 in the debt service payments for FY 2011, an increase of 31.57% or $500,561 over FY 2010.

- New Ambulances: One new ambulance has been funded for purchase in FY 2011 totaling $225,000.

- County/City Bonds: FY 2010 saw 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 has begun full usage as a station for EMS staff and also for fire training. The historic courthouse construction and restoration work will continue into 2011 as exterior work has concluded and interior work will commence.

- Bond Refunding: In 2009, 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 amounted 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 that closed on November 12, 2009 and Series 2009B in the amount of $15,880,000 that closed on January 11, 2010. In FY 2011, these payments for the economic development bonds increased 102.52% or $1,394,485 since most of the initial refinancing savings occurred in FY 2010.

Jackson County, Georgia
Budget Fiscal Year 2011
Issues and Challenges

The population of the county is continuing to grow rapidly. It is listed as the 22nd fastest-growing county in the nation for the decade. 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. FY 2010 saw the adoption of a new Comprehensive Plan and its implementation will be seen throughout 2011.

2) **Roads**

A reliable source of funding for long-term maintenance and upkeep of our county roads and bridges continues to be a serious 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. However, the budgeted transfer out from the General Fund for these projects has been eliminated for FY 2011 due to major budgetary constraints. This represents a decrease of $95,000 from FY 2010 for this work.

3) **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 and Hoschton Park in 2010, more opportunities are now available for recreation programs.

Greenways and Trails

There is a need to provide greenways and trail systems throughout the county, as well as at individual parks, particularly Sells Mill Park, which is presently underdeveloped. Future park trails should be designed to accommodate walkers, joggers, and possibly cyclists. However, in 2010, a walking trail was constructed at the East Jackson Park to meet some of this service demand.

4) **Additional Schools**

Currently, local growth constitutes the addition of approximately 18-20 classrooms per year even with the current economic and housing slowdown. 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, staggers, or recedes, then a shortfall 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 recession and 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. In FY 2011, two full-time employees were made part-time. This will help to offset some of the issues faced with a further decline in revenue in FY 2011. Also, the Engineering Department was absorbed by the Protective Inspection Division of the Public Development Department in a streamlining of the department.

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 FY11 Budget $2,086,159 for this contingent obligation representing a 31.57% or $500,561 increase from FY10. Provisions for payments beyond FY 2011 will be assessed later in the year.

Total Uses

The FY 2011 Approved Budget, with inter-fund transfers included, totals $62,195,477. Listed below is a table illustrating the FY 2011 approved total uses by fund. Said figures include expenditures and inter-fund transfers.

FY 2011 Approved Total Uses per Funds Summary

Fund	2010	2011	Difference	Percent Change
General Fund	$ 35,144,978	$ 35,753,598	$ 608,620	1.73%
Special Revenue Funds	9,255,921	9,344,404	$ 88,483	0.96%
Debt Service Fund	7,928,450	8,286,386	$ 357,936	4.51%
SPLOST Projects Fund	10,811,775	6,417,448	$ (4,394,327)	-40.64%
Capital Projects Fund	1,889,038	971,013	$ (918,025)	-48.60%
Enterprise Funds	1,329,609	1,422,628	$ 93,019	7.00%
Total Budgeted Uses	**$ 66,359,771**	**$ 62,195,477**	**$ (4,164,294)**	**-6.28%**

The FY 2011 Approved Annual Budget represents a $4,164,294 or 6.28% decrease from the FY 2010 Approved Budget total of $66,359,771. Over a two-year period since 2009 (not shown on chart), the total Approved Annual Budget has decreased 12.23% or $8,669,096 from $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 2011 Approved Budget total expenditures equal $47,312,797, a decrease of 8.95% or $4,652,929.

FY 2011 Approved Total Expenditures

	2010	2011	Difference	Percent Change
Total budgeted uses	$ 66,359,771	$ 62,195,477	$ (4,164,294)	-6.28%
less operating transfers	(14,394,045)	(14,882,680)	(488,635)	3.39%
Total	**$ 51,965,726**	**$ 47,312,797**	**$ (4,652,929)**	**-8.95%**

FY 2011 Approved Operating Budget

All services provided by the county in FY 2011 are incorporated into the FY 2011 Approved Budget. That is, approved funding levels will permit the continuation of most basic services at previously established service levels. The FY 2011 Approved Budget contains, however, some significant funding/policy changes. The following list details the significant changes contained in the FY 2011 Approved Budget excluding fire districts:

- Decreased county-wide health insurance expenditure budget by 2.63% or $79,182 for FY2011.
- Increased budget contributions for property and liability insurance by 28.1% $154,600 for FY2011.
- Increased total fuel expenditures by 30.91% or $87,193 due to higher anticipated energy costs throughout the county.
- Decreased total communications expenditures by 15.09% or $55,191 due recent upgrades of various phone and communications systems.

Summary of FY 2011 Departmental Changes

- The Engineering Department under the Public Development Division was eliminated moving the only employee of the department, an inspector, to the Protective Inspection Department of the division.
- The Project Management Department now only exists as an operating budget department as the Contracts Administrator in the department was eliminated from the reduction-in-force.
- The Rural Transit Department (Section 5311 program) will be eliminated on July 1, 2011 upon expiration of the DOT contract.

Summary of New Positions

There were no new positions approved for FY 2011.

Summary of Salary Increases/Decreases

The FY 2011 Approved Budget includes no cost of living adjustment or any further wage and salary study increases stemming from 2007. Instead, the FY 2011 Approved Budget again contains 12 furlough days totaling an organization-wide savings of an estimated $641,870 in salaries and benefits.

During FY 2010, several departments had 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 2010, the FY 2011 budget includes an increase to cover these costs for the full year of FY 2011. The reduction-in-force was the most significant change to take effect in 2010 and is shown below:

FY 2011 RIF'S Factored Into Budget		
Department	**Job**	**Total Cost**
Clerk of Courts	Deputy Clerk	$ 33,794
Code Compliance	Code Comp Officer	41,161
Code Compliance	Code Comp Officer	49,342
Correctional Institute	Administrative Clerk	41,751
Correctional Institute	Food Services Supervisor	47,260
Correctional Institute	Corrections Officer	36,597
County Manager	Executive Assistant	49,946
EMS	Receptionist/Secretary	40,990
Finance	Accounting Technician	30,978
Fleet Maintenance	Superintendent	67,546
Information Technology	Network Engineer	57,957
KJCB	Director	15,020
Parks & Recreation	Cert. Corrections Detail Officer	47,191
Parks & Recreation	Asst. Director	59,507
Probate Court	PT Administrative Clerk	5,313
Project Management	Contract Administrator	44,237
Protective Inspection	Building Inspector	41,550
Protective Inspection	Administrative Assistant	27,466
Purchasing	Buyer	47,260
Road Dept.	Assist Road Super	56,819
Tax Commissioner	Tag Technician	33,772
		$ 875,456

Twenty-one vacant positions were left unfilled for FY 2011 as no budget was appropriated for them. These positions were located throughout various departments. These twenty-one positions are as follows:

Vacant Positions Removed when budgeting for FY 2011		
Department	**Job**	**Total Cost**
Clerk of Courts	Deputy Clerk	$ 34,130
Clerk of Courts	Chief Deputy Clerk	20,790
Correctional Institute	Corrections Officer	36,286
Correctional Institute	Corrections Officer	36,286
Correctional Institute	Corrections Officer	36,286
District Attorney	Legal Secretary	36,548
District Attorney	Calendar Clerk	34,757
Finance	Staff Accountant	46,852
Finance	Budget Analyst	19,256
Fleet Maintenance	Diesel Mechanic	43,408
Parks & Recreation	Assist Dir-Park Services	57,895
Parks & Recreation	N/C Corrections Officer	36,104
Planning & Zoning	Sr. Planner	71,943
Road Department	Sr Corrections Detail Officer	41,766
Road Department	Corrections Detail Officer	37,555
Solid Waste	C/O equipment operator	37,961
Solid Waste	Compactor Atdt	7,713
Solid Waste	Compactor Atdt	7,713
Tax Assessor	Appraisal Clerk	32,518
Transit	Driver	28,734
Transit	Coordinator	38,899
		$ 743,402

Prior to these personnel austerity measures, in February, 2009, there were six Public Development employees laid off and their positions were not budgeted for FY 2010. However, these cuts have given the county government a chance to "right-size" the government according to the services demanded and to streamline the operations for more efficient service delivery.

FY 2011 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.

Changes in Fund Balance:

	2007	2008	2009	2010	2011	Difference	Percent Change
CHANGES IN FUND BALANCE:	**ACTUAL**	**ACTUAL**	**ACTUAL**	**BUDGET**	**APPROVED**	**2011-2010**	**2011-2011**
Fund Balance - Beginning of Year	$ 8,382,115	$ 8,386,947	$ 8,878,005	$9,825,914	$9,825,914		
Excess Revenues over Expenditures	4,832	491,058	947,909	-	-		
Cumulative Effect of a Change		-	-	-	-		
In Accounting Principle & Prior Period Adjustments		-	-	-	-		
Use of Fund Balance in FY11 Budget		-	-	-	(1,761,642)		
Undesignated Fund Balance - End of Year	$ 8,386,947	$ 8,878,005	$ 9,825,914	$9,825,914	$8,064,272	**$ (1,761,642)**	**-17.93%**

The changes in the General Fund budgeted fund balance between fiscal years 2010 and 2011 are significant in that the decrease is 17.93% or $1,761,642. As discussed in the Executive Summary (Section I) of the Budget Document, the FY 2011 budget was balanced with the use of reserves due to a shortfall in revenues, specifically property taxes.

The change in fund balance from fiscal years 2009 to 2010 increased 10.67% or $947,909 due to sound financial management during FY 2009.

For fiscal year 2010, the period was not closed out at the time of FY 2011 budget preparation, thus the beginning Fund Balance remained $9,825,914.

Recent County Capital Project History

Major County Projects Since 2008

County Building/Facility Projects	Status	Funding Source
New Jail with Old Jail Demo	Complete	SPLOST
Fire Training Center	Complete	SPLOST
East Jackson Sports Complex and Walking Trails	Complete	SPLOST
Horse Riding Arena @ Hurricane Shoals Park	Complete	SPLOST
Airport Runway Expansion Project	Complete	Federal and State Grant/Local Funds
Hoschton Park	Complete	SPLOST
Historic Courthouse Restoration	In Progress	Bonds
IW Davis Correctional Facility Renovation	In Progress	General Fund
Senior Citizens Center Expansion	In Progress	Federal Grant/General Fund
New Transfer Station	In Progress	Local Funds
450 mhz radio/cell tower emergency response system upgrade	In Progress	Bonds/SPLOST
West Jackson EMS Station	In Progress	SPLOST
Other Building Projects - Improvements	**Status**	**Funding Source**
Airport Hangar Drainage Remediation	Complete	General Fund
Health Department Renovation	Complete	SPLOST
Commerce Service Center Renovation - Partial	Complete	General Fund
Mountain Creek Church Field Fence Replacement and Field Repair	Complete	SPLOST
Miniature Golf Course @ Hurricane Shoals Park	Complete	SPLOST
Pat Bell Conference Center Renovation @ Hurricane Shoals Park	Complete	SPLOST
Lanier Technical College Space Renovation	Complete	General Fund
Recreation Master Plan	Complete	SPLOST
West Jackson Primary School Gym Floor Replacement	Complete	SPLOST
Sell's Mill Park Erosion Control and Remediation	In Progress	SPLOST
County Farm Government Complex Plan	In Progress	Bonds
Renovation of old Correctional Institution Building for Offices	In Progress	General Fund
County Road Projects from Economic Development Bonds (Since 2004)	**Status**	**Funding Source**
Concord Road Extension	Complete	Economic Development Bonds
Bana Road Phase II	Complete	Economic Development Bonds
Concord Road Extension - Sewer	Complete	Economic Development Bonds
Steve Reynolds Blvd Signalization	Complete	Economic Development Bonds
I-85 & S.R. 60 Interchange Justification Report	Complete	Economic Development Bonds
Commerce Retail Blvd	Complete	Economic Development Bonds
Valentine Industrial Park Signalization	Complete	Economic Development Bonds
Phase II Water Resource Study	Complete	Economic Development Bonds
John B. Brooks Road Improvments - U.S. 129 to S.R. 332	In Progress	Economic Development Bonds
Zion Church Road Construction Phases I & II	In Progress	Economic Development Bonds
Hog Mountain Road Phase I	In Progress	Economic Development Bonds
Engineering S.R. 53 from I-85 to S.R. 332	In Progress	Economic Development Bonds
Transportation Plan	In Progress	Economic Development Bonds
Hospital Rd/U.S. 441 Connector Project	In Progress	Economic Development Bonds
S.R. 82 Airport Connecting Road	Undeveloped	Economic Development Bonds
Other Road Projects from Various Financing Sources	**Status**	**Funding Source**
South Apple Valley Road Safety Upgrade	Complete	GA DOT Funds/SPLOST
U.S. 129/Old Pendergrass Road Intersection Safety Improvement	Complete	Jackson County SPLOST/City of Jefferson
Gum Springs Road Sidewalk and Safety Improvements	Complete	SPLOST
Lipscomb Lake Rd Bridge Replacement	Complete	SPLOST
30.06 of county roadway miles resurfaced in 2008-09	Complete	SPLOST/State Aid
Galilee Church Rd Bridge Over Middle Oconee River	Complete	SPLOST
Diamond Hill Church Rd Bridge Work	In Progress	SPLOST

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. Overall, the operating budget has not increased much compared to operating the old jail due to more efficient practices, however utilities are greatly increased due to the larger and more sophisticated facility. Staff will continue to monitor the operating budget closely in over the first couple of years in order to make any necessary operating adjustments. 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, of which some of these hires went into 2010. For FY 2011, there were no new positions added to the budget as the jail will not operate at 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 Harrisburg, North Jackson, and East Jackson Fire Districts kept their millage rates the same for the 2010 tax levy. All other districts raised their millage rate slightly.

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, 2010. This is the ninth 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 2011 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.

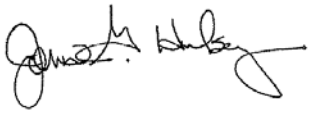
As we move into FY 2011, these priorities will become the standards by which we set our departmental goals, objectives and work plans. Additionally, they will be the benchmark by which citizens and those who do business with the County judge us.

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 2011

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 the unprecedented financial constraints of this time.

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 2011 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 2011 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 (59.53%), and the Local Option Sales Tax (LOST). In FY 2011, the county estimates LOST receipts to total $5,300,000, or 14.82% of the General Fund revenue base. Other significant sources are the insurance premium, intangible recording, and other taxes (5.24%), charges for services (6.45%), and intergovernmental revenues (5.47%). In FY 2010, the General Fund budget was balanced with the use of Prior Years' Reserves in the amount of $1,761,642 or 4.93% of the General Fund revenues.

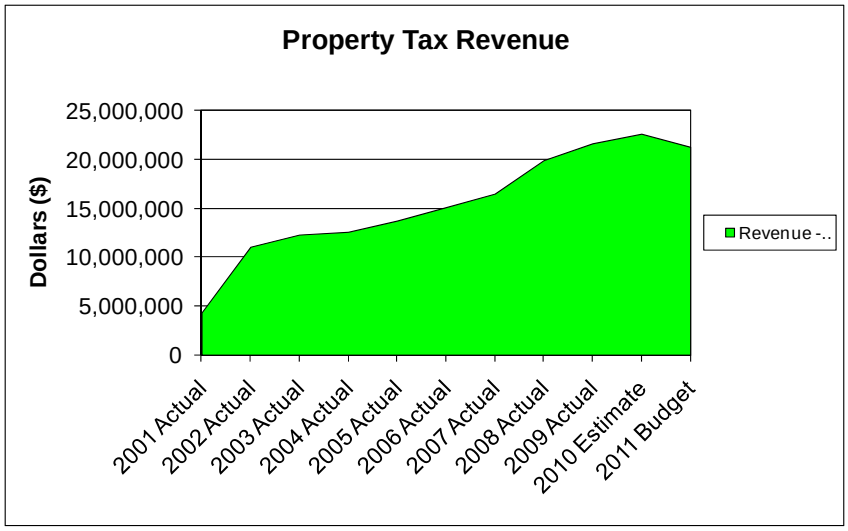
Additionally, the county uses trend analysis and actual performance to project revenues. The county considers changes in the local economy and state legislation when using this forecasting method. This forecasting occurs by monitoring the revenue stream on a monthly basis and comparing those figures 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 2011 General Fund Revenue and Sources Summary

REVENUE AND OTHER SOURCES	APPROVED 2010 BUDGET	APPROVED 2011 BUDGET	PERCENT 0F 2011 TOTAL	CHANGE FROM 2010 BUDGET	PERCENT CHANGE 2011-2010
PROPERTY TAXES	$ 22,043,048	$ 21,285,034	59.53%	$ (758,014)	-3.44%
SALES TAX	5,200,000	5,300,000	14.82%	100,000	1.92%
OTHER TAXES	2,036,447	1,874,447	5.24%	(162,000)	-7.96%
LICENSES & PERMITS	122,500	122,800	0.34%	300	0.24%
INTERGOVERNMENTAL REVENUE	2,000,452	1,954,111	5.47%	(46,341)	-2.32%
CHARGES FOR SERVICES	2,411,143	2,305,003	6.45%	(106,140)	-4.40%
FINES & FORFEITURES	984,000	926,995	2.59%	(57,005)	-5.79%
OTHER REVENUES	260,822	137,000	0.38%	(123,822)	-47.47%
TOTAL REVENUES	**35,058,412**	**33,905,390**	**94.83%**	**(1,153,022)**	**-3.29%**
OTHER FINANCING SOURCES					
TRANSFERS IN	86,566	86,566	0.24%	-	0.00%
PROCEEDS FROM BORROWING	-	-	0.00%	-	n/a
PRIOR YEAR FUND BALANCE	-	1,761,642	4.93%	1,761,642	n/a
TOTAL REVENUES & OTHER SOURCES	**$ 35,144,978**	**$ 35,753,598**	**100.0%**	**$ 608,620**	**1.73%**

Property Tax

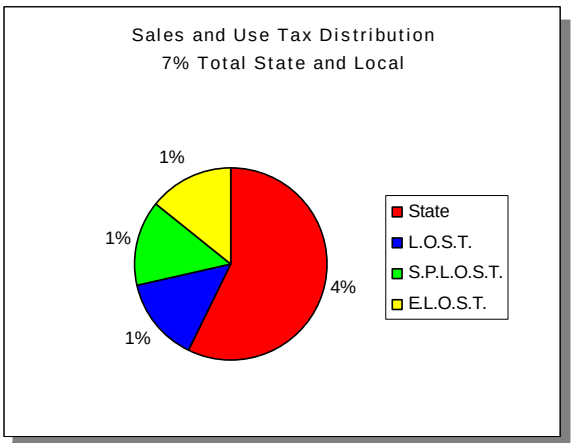
The property tax is expected to raise $21,285,034, a 3.44% or $758,014 decrease from the FY 2010 Approved Budget total. Budget figures for FY 2011 were based on 8.61 mills for unincorporated areas and 9.55 mills for incorporated areas. Setting the millage rate and collecting the taxes is traditionally done in the fall of the year. As mandated by state law, the millage rate is assessed only on 40% of the valuation of property. The decrease in property tax collections is primarily attributable to the 5.36% or $130,388,459 contraction of the digest. This has forced the county commission to continue closely examine the level of services and how they are provided for the citizens of Jackson County.

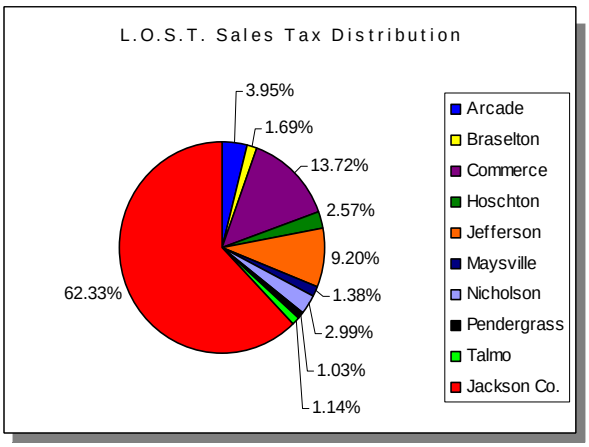


Year	Revenue - Dollars ($)
2001 Actual	4,311,592
2002 Actual	11,048,678
2003 Actual	12,293,038
2004 Actual	12,576,267
2005 Actual	13,723,239
2006 Actual	15,100,066
2007 Actual	16,490,486
2008 Actual	19,916,982
2009 Actual	21,643,040
2010 Estimate	22,625,117
2011 Budget	21,285,034

Sales Tax

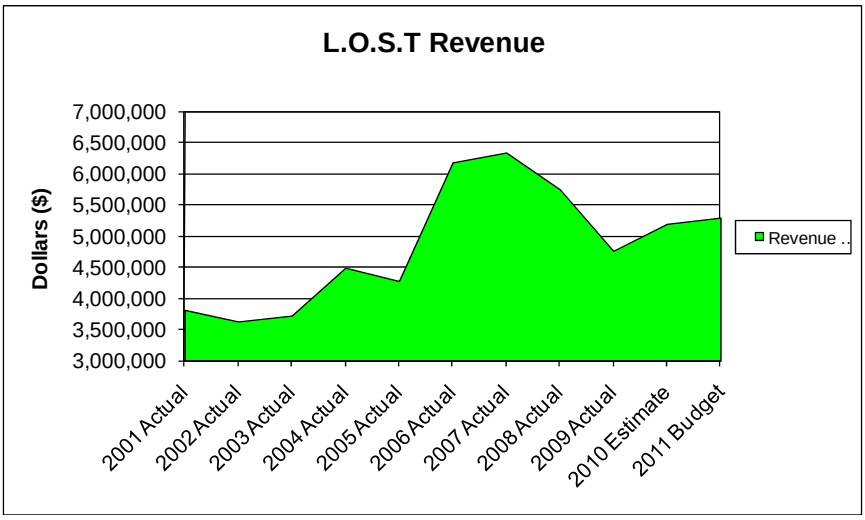
The Local Option Sales Tax (LOST) is a retail sales and use tax of 1%. The Sales and Use Tax Rate in Jackson County is presently 7%, and is distributed as follows: 4% State, 1% Local Option Sales Tax, 1% Special Purpose Local Option Sales Tax, and 1% Education Local Option Sales Tax.





Sales Tax continued…

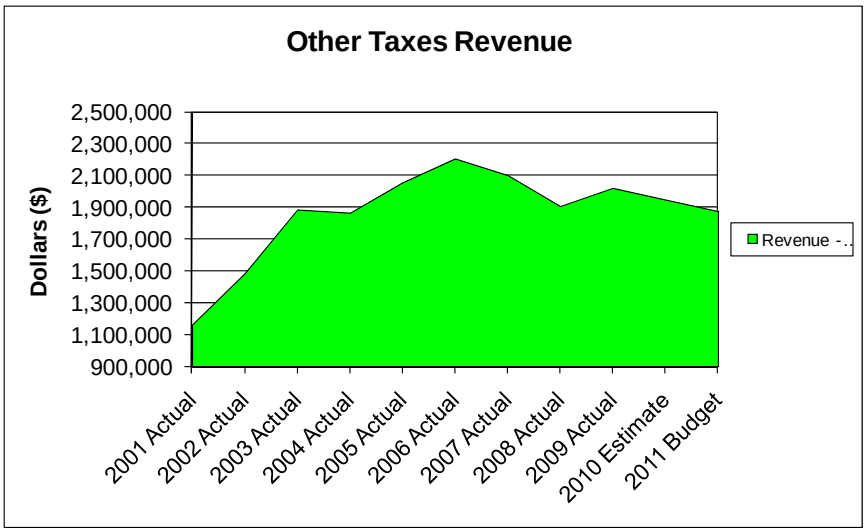
The Local Option Sales Tax, the second most significant revenue source for Jackson County, is projected to generate $5,300,000 in FY 2011, an increase of $100,000 or 1.92% from the FY 2010 Approved Budget. This is primarily attributable to projections of sales tax remaining relatively flat from 2010 budget estimates due to the lagging economy and still-low consumer confidence.



Year	Revenue - Dollars ($)
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	5,757,224
2009 Actual	4,766,198
2010 Estimate	5,200,000
2011 Budget	5,300,000

Other Taxes

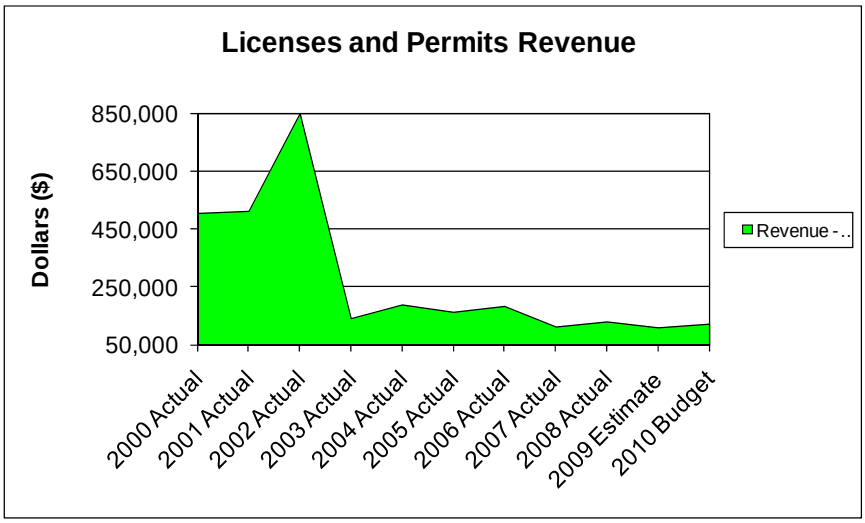
Other taxes are expected to realize $1,874,447 in FY 2011, a 7.96% or $162,000 decrease from the FY 2010 Approved Budget. These taxes are primarily the insurance premiums tax, intangible recording tax on real estate debt and the real estate transfer tax. The primary attributable cause for a large decrease in "Other Taxes" is a $20,000 or 25% decrease in commissions on intangible taxes and a significant decrease of $70,000 or 19.72% for intangible recording taxes. Other major decreases include a $31,000 or 38.27% decrease in financial institution license taxes and a $45,000 or 36% decrease in real estate transfer taxes. All of these tax declines are resultant of the sustained lag in the housing market and its subsequent effects on the economy in general.



Year	Revenue - Dollars ($)
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 Actual	2,020,447
2010 Estimate	1,946,697
2011 Budget	1,874,447

Licenses & Permits

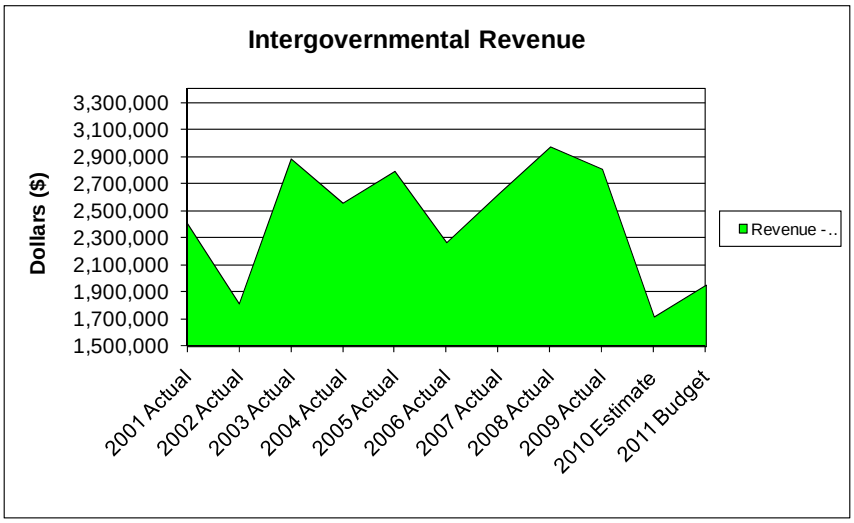
Licenses and permit fees are expected to yield $122,800 in FY 2011. This represents a 0.24% or $300 increase from the FY 2010 Approved Budget. Revenues in the General Fund from licenses and permits have generally decreased since 2002. This is primarily attributable to moving the public development function to a special revenue fund in 2003. Licenses and permits for the public development function are now accounted for in fund 21.



Year	Revenue - Dollars ($)
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 Actual	124,338
2010 Estimate	116,716
2011 Budget	122,800

Intergovernmental Revenue

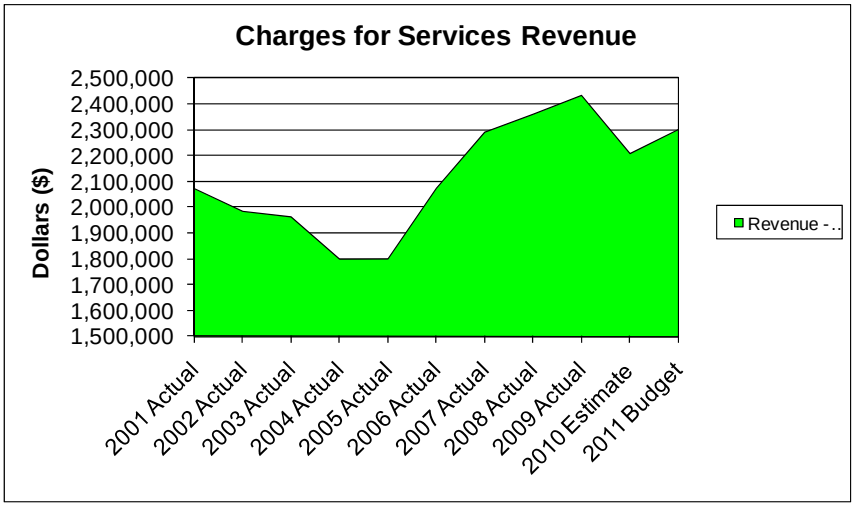
Intergovernmental revenues are anticipated at $1,954,111 a decrease of 2.32% or $46,341 from the FY 2010 Approved Budget. Of this amount, $1,460,000 relates to subsidies received from the State of Georgia for inmates housed at the Jackson County Correctional Institute. Additionally, the budgeted losses from Victim's Services funds and the Transit Contract account for the slight decrease in revenue.



Year	Revenue - Dollars ($)
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 Actual	2,809,013
2010 Estimate	1,719,567
2011 Budget	1,954,111

Charges for Services

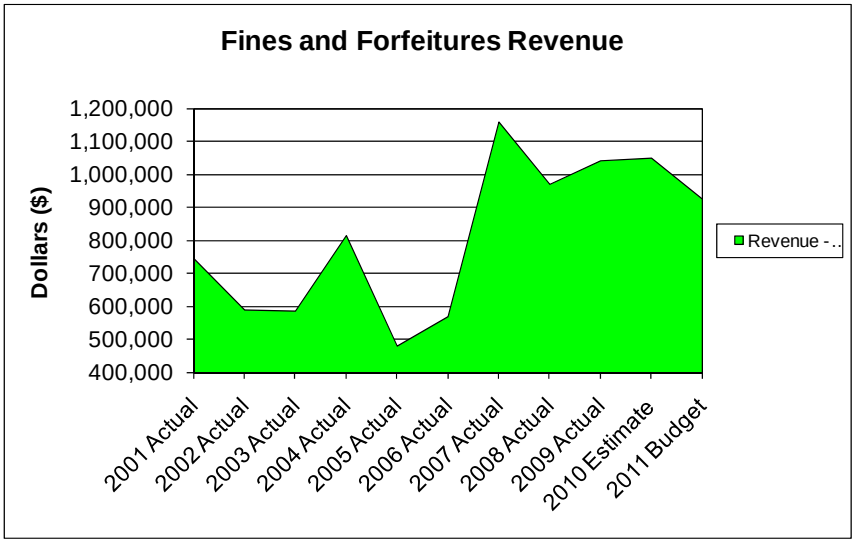
Charges for services include fees for recording real estate deeds and other miscellaneous charges. With respect to the FY 2011 Approved Budget figures, service charges are expected to yield $2,305,003. This represents a decrease of 4.40%, or $106,140 over the FY 2010 Approved Budget. The budgeted decrease is primarily the result of a 38.89% or $70,000 decrease on Sheriff's Miscellaneous receipts and reflecting actual collections on other line items based on prior year's collections.



Year	Revenue - Dollars ($)
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 Actual	2,437,244
2010 Estimate	2,211,282
2011 Budget	2,305,003

Fines and Forfeitures

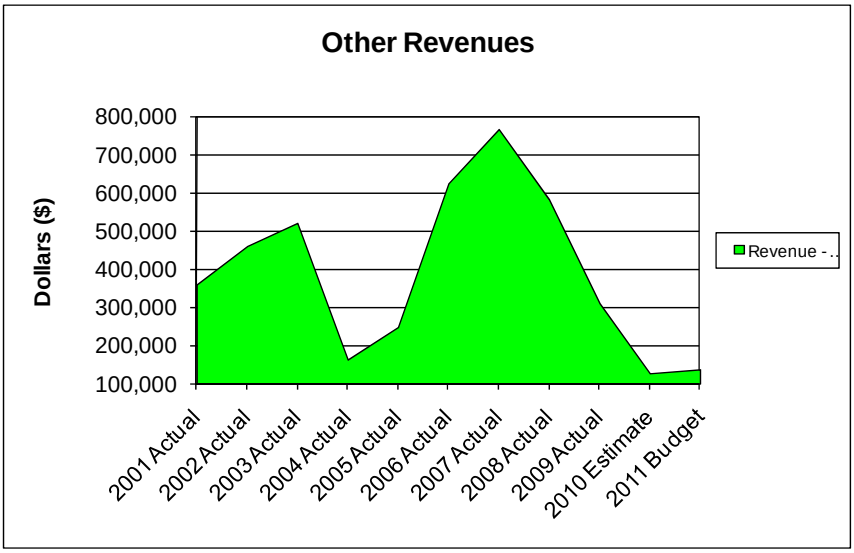
Fines and forfeitures are estimated to yield a total of $926,995 in FY 2011, representing a 5.79% or $57,005 decrease from the FY 2010 Approved Budget as a result of a corresponding decrease in State Court Fines.



Year	Revenue - Dollars ($)
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 Actual	1,043,316
2010 Estimate	1,051,287
2011 Budget	926,995

Other Revenue

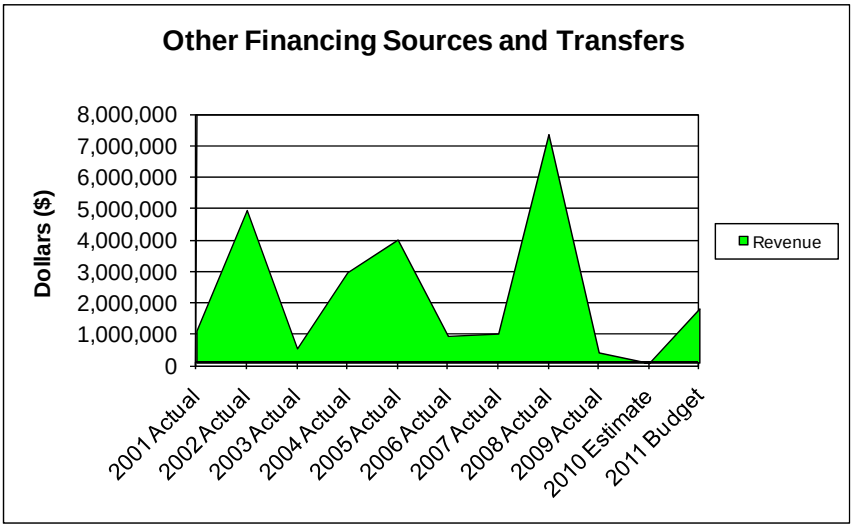
Other revenue is primarily comprised of interest on investments. In FY 2011, these revenue sources are estimated to yield $137,000. This represents a decrease of 47.47%, or $123,822 over the FY 2010 Approved Budget. The decrease is primarily attributed to a decline in interest rates and less aggregate General Fund monies invested.



Year	Revenue - Dollars ($)
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 Actual	310,944
2010 Estimate	126,809
2011 Budget	137,000

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. The only change in this revenue function for FY 2011 is the addition of $1,761,642 from the prior years' reserves used for balancing the FY 2011 budget.



Year	Revenue
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 Actual	423,773
2010 Estimate	86,566
2011 Budget	1,825,604

Summary of Uses (Expenditures and Transfers)

As illustrated in the table below, total General Fund expenditures increased $608,620 or 1.73%. Most of the increases in expenditures are attributable to an 11.03% or $1,237,987 increase in transfers out to other funds. Salary adjustments for personnel deriving from furloughs, some decreased contributions for employee retirement benefits, and a decrease in overall operating costs continue for 2011. Transfers out have increased due to retiring principal and interest on outstanding debt obligations. Also there is a slight increase in a transfer out to the Water & Sewerage Authority to pay conduit debt that is backed by the county should the water & Sewerage Authority be unable to meet debt its own debt obligations..

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 2011 Approved General Fund Expenditures and Transfers Summary

FUNCTION	APPROVED 2010 BUDGET	APPROVED 2011 BUDGET	PERCENT 0F 2011 TOTAL	CHANGE FROM 2010 BUDGET	PERCENT CHANGE 2011-2010
GENERAL GOVERNMENT	$ 4,402,383	$ 4,042,752	11.31%	$ (359,631)	-8.17%
PUBLIC SAFETY	12,487,447	12,820,831	35.86%	333,384	2.67%
COURT SYSTEM	3,224,284	3,018,653	8.44%	(205,631)	-6.38%
PUBLIC WORKS	2,133,046	1,819,838	5.09%	(313,208)	-14.68%
HEALTH AND WELFARE	145,447	56,242	0.16%	(89,205)	-61.33%
INDEPENDENT AGENCIES	336,445	342,333	0.96%	5,888	1.75%
NON-DEPARTMENTAL	1,192,259	1,191,295	3.33%	(964)	-0.08%
TOTAL EXPENDITURES	**23,921,311**	**23,291,944**	**65.15%**	**(629,367)**	**-2.63%**
OTHER FINANCING USES					
TRANSFERS OUT	11,223,667	12,461,654	34.85%	1,237,987	11.03%
TOTAL EXPENDITURES & OTHER USES	**$ 35,144,978**	**$ 35,753,598**	**100.0%**	**$ 608,620**	**1.73%**

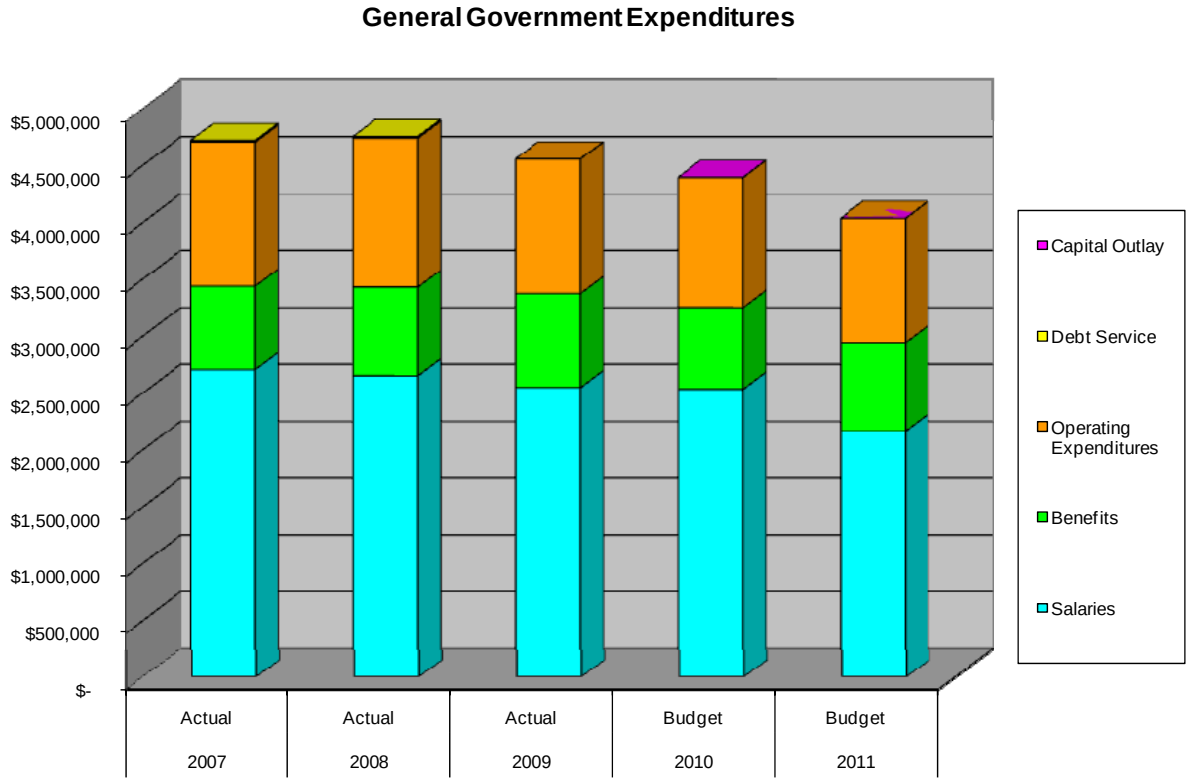
General Government Function

The General Government function is comprised of the following departments:

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

FY 2011 Approved General Government Expenditures

	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget	Difference 2011-2010	Percent Change
Salaries and Wages	$ 2,711,318	$ 2,657,612	$ 2,555,380	$ 2,541,744	$ 2,173,786	$ (367,958)	-14.48%
Benefits	735,073	780,308	826,420	718,675	776,868	58,193	8.10%
Operating Expenditures	1,266,059	1,308,935	1,182,453	1,141,964	1,092,098	(49,866)	-4.37%
Debt Service	13,276	13,276	-	-	-	-	n/a
Capital Outlay	-	-	-	-	-	-	n/a
Total	**$ 4,725,726**	**$ 4,760,131**	**$ 4,564,253**	**$ 4,402,383**	**$ 4,042,752**	**$ (359,631)**	**-8.17%**



General Government Expenditures for FY 2011 total $4,042,752 which represents an 8.17% or $359,631 decrease from FY 2010 budget amounts. Salaries have decreased 14.48% or $367,958 primarily as a result of the implementation of a reduction-in-force. Benefits have increased 8.10% or $58,193 primarily as a result of the reinstatement of 401a base retirement contributions. Operating expenditures decreased 4.37% or $49,866 due to continued cutbacks in various departmental line items.

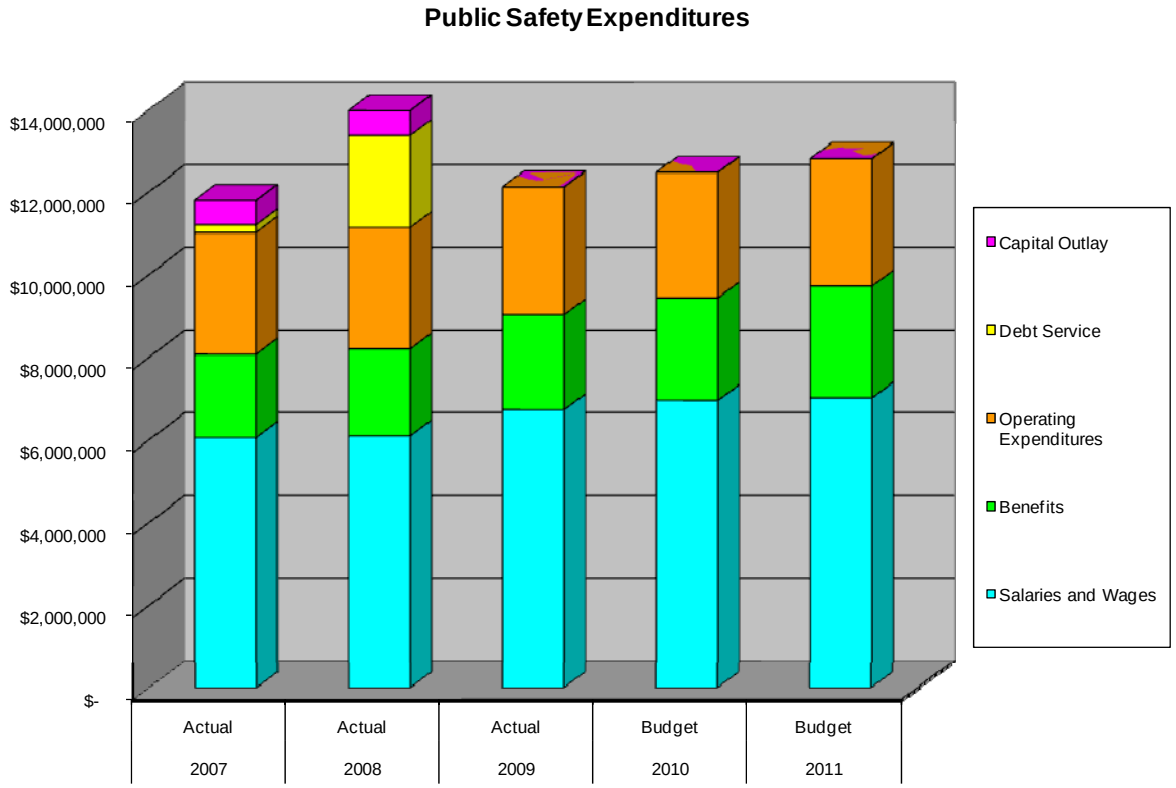
Public Safety Function

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 $12,820,831 or 35.86% of the General Fund budget. This reflects the county's commitment to a level of excellence in protection services.

FY 2011 Approved Public Safety Expenditures

	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget	Difference 2011-2010	Percent Change
Salaries and Wages	$ 6,069,130	$ 6,110,062	$ 6,742,818	$ 6,974,375	$ 7,036,498	$ 62,123	0.89%
Benefits	2,016,919	2,106,180	2,299,163	2,481,596	2,701,843	220,247	8.88%
Operating Expenditures	2,948,467	2,936,388	3,097,557	3,031,476	3,082,490	51,014	1.68%
Debt Service	186,576	2,228,141	-	-	-	-	n/a
Capital Outlay	579,336	601,859	7,718	-	-	-	n/a
Total	**$ 11,800,428**	**$ 13,982,630**	**$ 12,147,256**	**$ 12,487,447**	**$ 12,820,831**	**$ 333,384**	**2.67%**



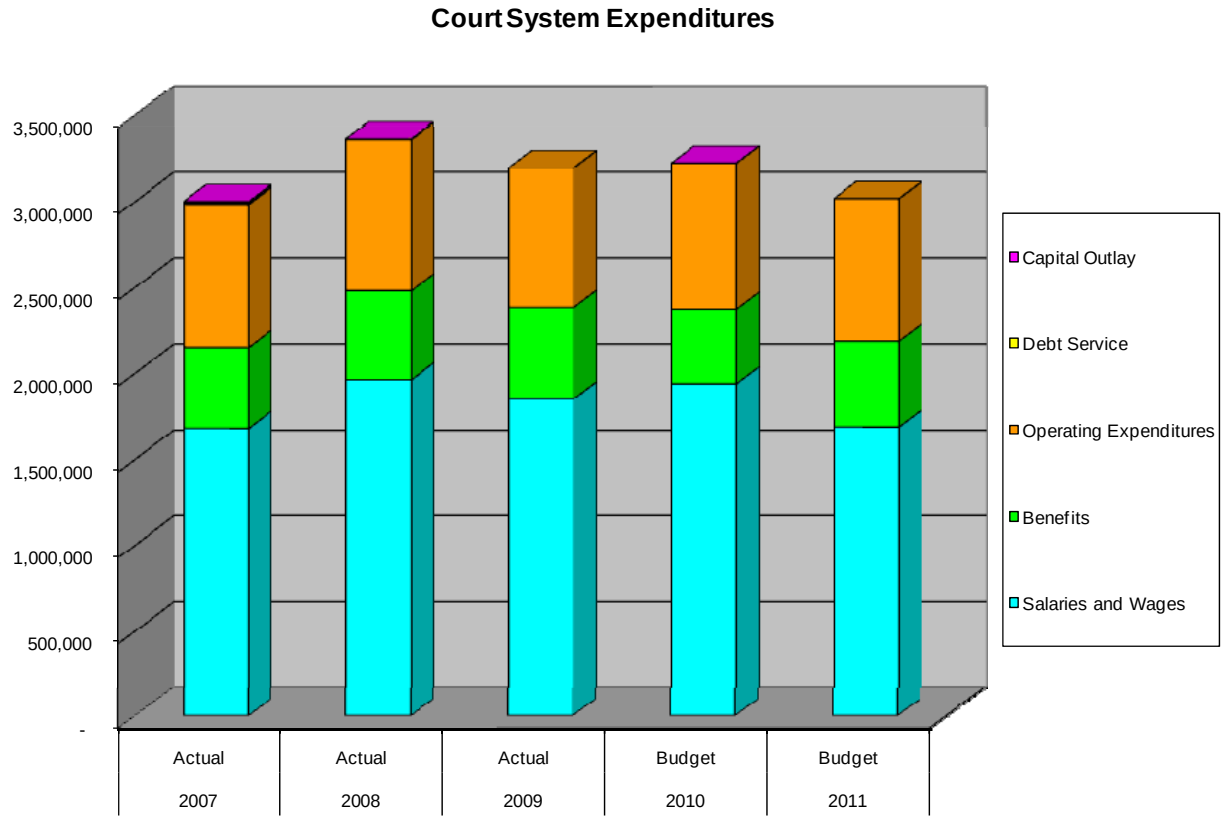
Salaries increased by 0.89 or $62,123 due to full hiring of jail position s implemented into the FY 2011 budget. Benefits increased by 8.88% due to reinstatement of some employees' 401a base match and also increases in health insurance costs due to additional family coverage by many employees. No additional positions were budgeted in 2011. Secondly, furlough days have continued for FY 2011 helping preventing a rise in salaries and benefits. Operating expenditures have increases 1.68% or $51,014 primarily due to increases in utility costs in some departments.

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 2011 Approved Court System Expenditures

	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget	Difference 2011-2010	Percent Change
Salaries and Wages	1,681,732	1,962,829	1,852,813	1,939,676	1,689,765	$ (249,911)	-12.88%
Benefits	470,480	518,802	532,592	435,248	498,556	63,308	14.55%
Operating Expenditures	832,802	877,347	811,717	849,360	830,332	(19,028)	-2.24%
Debt Service	4,801	3,200	-	-	-	-	n/a
Capital Outlay	10,795	-	-	-	-	-	n/a
Total	**$ 3,000,610**	**$ 3,362,178**	**$ 3,197,122**	**$ 3,224,284**	**$ 3,018,653**	**$ (205,631)**	**-6.38%**



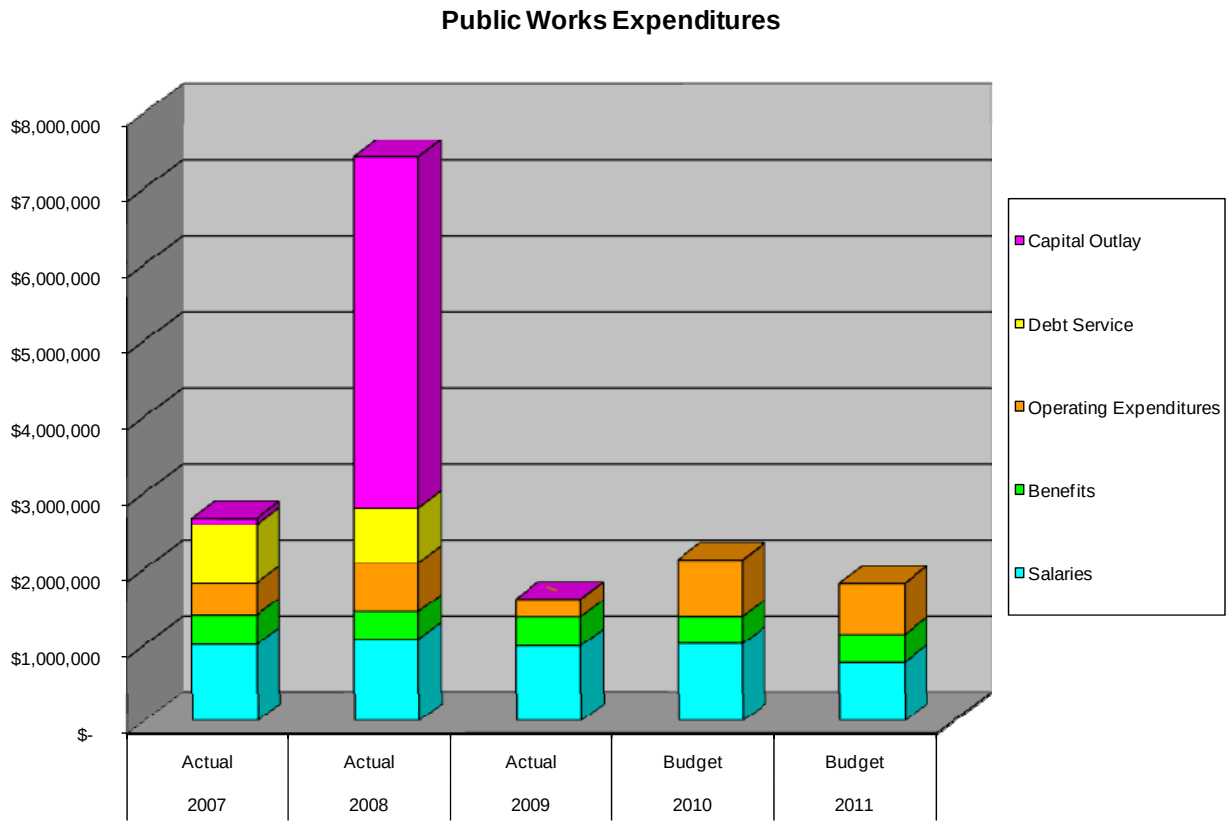
Salaries have decreased 12.88% and benefits increased by 14.55%. Salaries have decreased primarily due to a reduction-in-force while benefits have increased due to reinstatement of 401a base match retirement contributions from the county. Lastly, operating expenditures have decreased 2.24% primarily due to implementation of further cost-saving measures within each department.

Public Works Function

The Public Works function is comprised of three General Fund departments: (1) Roads and Bridges, (2) Engineering/Project Management, and (3) Fleet Maintenance. These services include roads, engineering, maintenance and repairs, and a garage that services most county vehicles and equipment.

FY 2011 Approved Public Works Expenditures

	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget	Difference 2011-2010	Percent Change
Salaries and Wages	$ 1,018,495	$ 1,089,776	$ 1,001,040	$ 1,031,994	$ 784,698	$ (247,296)	-23.96%
Benefits	384,081	360,607	379,707	352,543	368,948	16,405	4.65%
Operating Expenditures	421,703	643,154	235,410	748,509	666,192	(82,317)	-11.00%
Debt Service	770,409	717,245	-	-	-	-	n/a
Capital Outlay	82,164	4,614,767	-	-	-	-	n/a
Total	**$ 2,676,852**	**$ 7,425,549**	**$ 1,616,157**	**$ 2,133,046**	**$ 1,819,838**	**$ (313,208)**	**-14.68%**



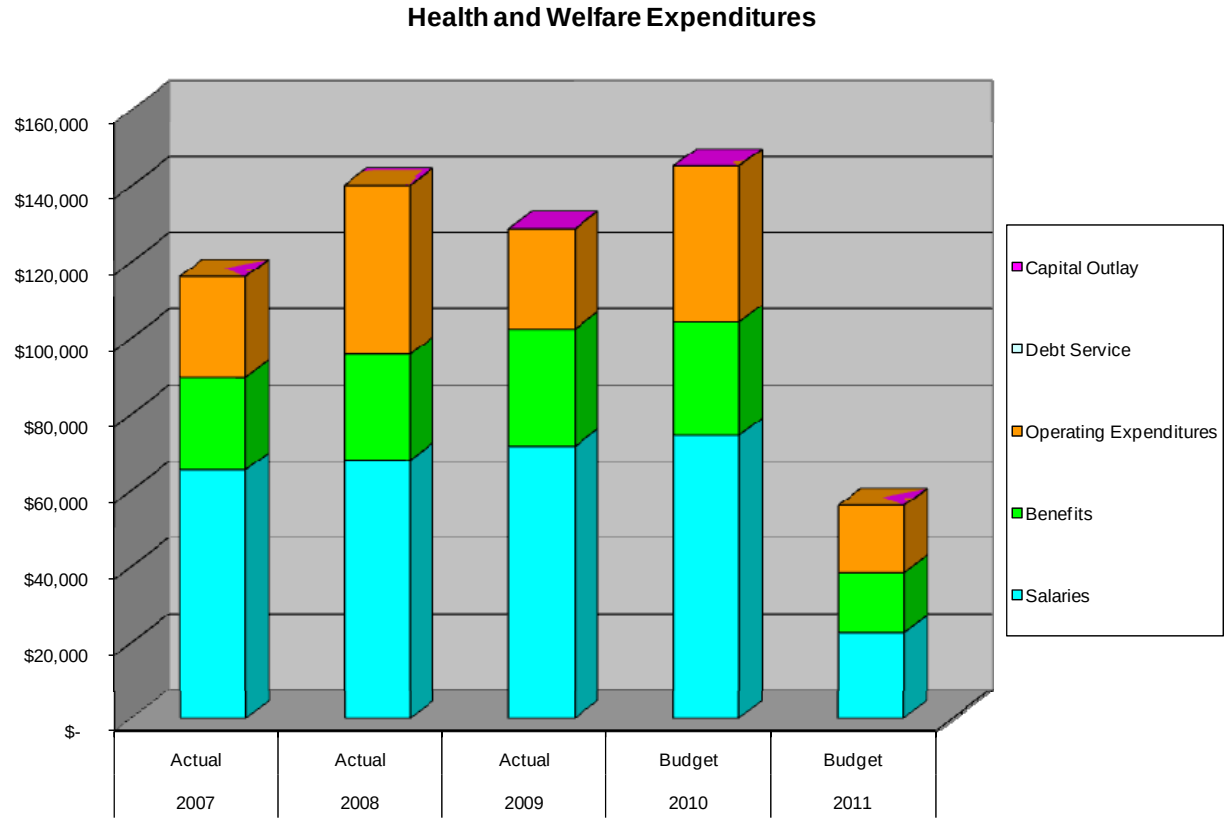
The FY 2011 operating budget for the Public Works function has decreased 14.68% or $313,208 from the FY 2010 budgeted amount. Salaries have decreased 23.96% or $247,296 primarily due furloughs. Benefits have increased by 4.65% or $16,405 due to the reinstatement of the 401a base match on retirement contributions. Operating expenditures have decreased 11.00% or $82,317 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 2011 Approved Health and Welfare Expenditures

	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget	Difference 2011-2010	Percent Change
Salaries and Wages	$ 65,564	$ 68,204	$ 71,771	$ 74,671	$ 22,816	$ (51,855)	-69.44%
Benefits	24,438	27,813	30,767	29,786	15,905	(13,881)	-46.60%
Operating Expenditures	26,349	44,403	26,513	40,990	17,521	(23,469)	-57.26%
Debt Service	-	-	-	-	-	-	n/a
Capital Outlay	-	-	-	-	-	-	n/a
Total	**$ 116,351**	**$ 140,420**	**$ 129,051**	**$ 145,447**	**$ 56,242**	**$ (89,205)**	**-61.33%**



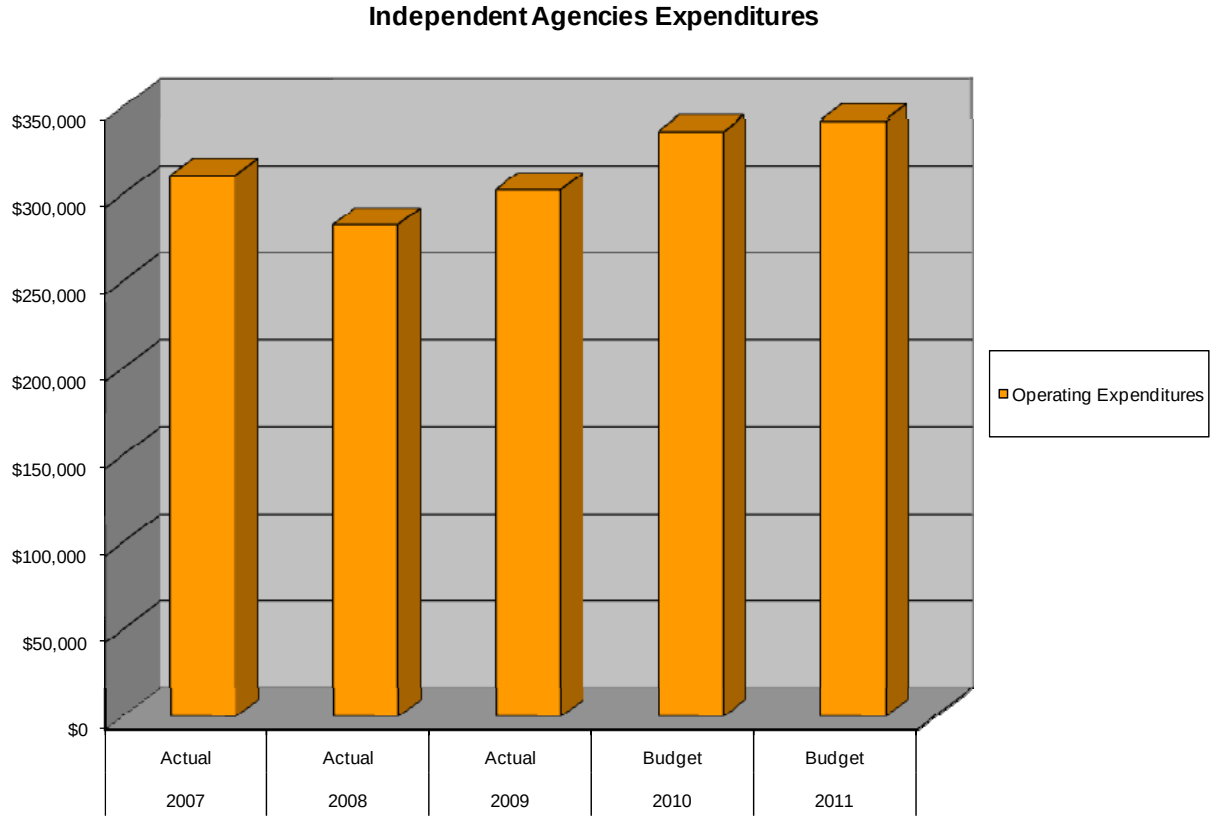
Health and welfare expenditures have decreased $89,205 or 61.33% as the result of not budgeting for the renewal of the Jackson County's Section 5311 Rural Transportation Program beginning in July, 2011.

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 2011, there is only a slight increase in independent agencies expenditures from FY 2010 in the amount of $5,888 or 1.75% due to a rate increase from the Georgia Forest Service.

FY 2011 Approved Independent Agencies Expenditures

	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget	Difference 2011-2010	Percent Change
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Benefits	-	-	-	-	-	-	n/a
Operating Expenditures	311,233	282,930	303,093	336,445	342,333	5,888	1.75%
Debt Service	-	-	-	-	-	-	n/a
Capital Outlay	-	-	-	-	-	-	n/a
Total	**$ 311,233**	**$ 282,930**	**$ 303,093**	**$ 336,445**	**$ 342,333**	**$ 5,888**	**1.75%**

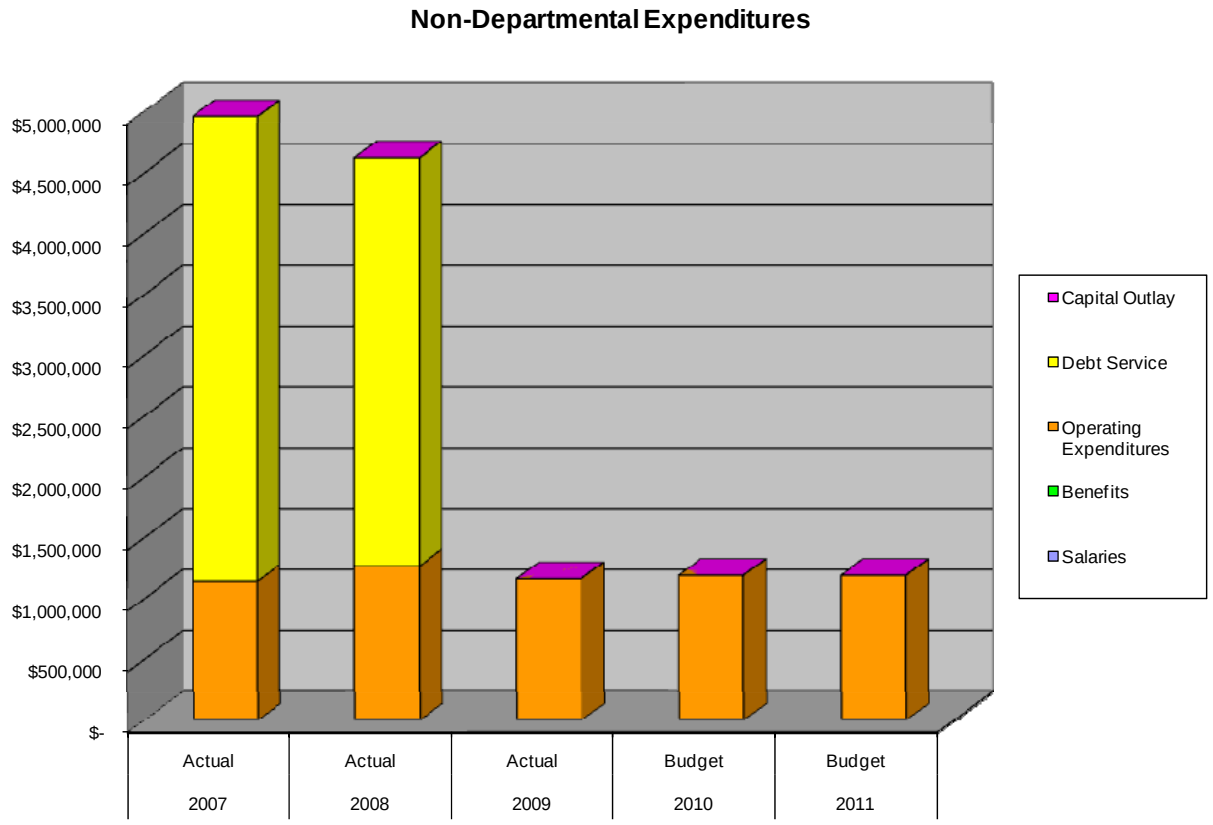


Non-Departmental Function

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 2011. The overall 2011 non-departmental budget has decreased $964 or 0.08% from FY 2010.

FY 2011 Approved Non-Departmental Expenditures

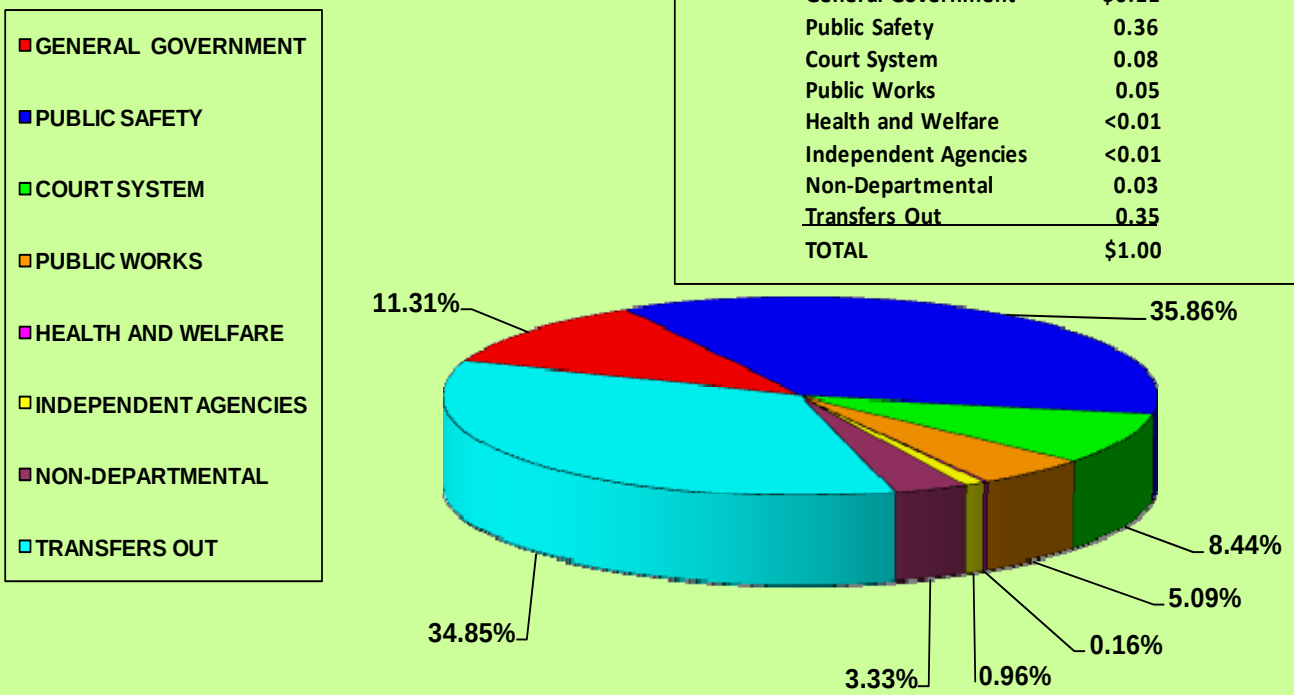
	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget	Difference 2011-2010	Percent Change
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Benefits	-	-	-	-	-	-	n/a
Operating Expenditures	1,143,979	1,271,369	1,164,454	1,192,259	1,191,295	(964)	-0.08%
Debt Service	3,811,717	3,352,195	-	-	-	-	n/a
Capital Outlay	-	-	-	-	-	-	n/a
Total	**$ 4,955,696**	**$ 4,623,564**	**$ 1,164,454**	**$ 1,192,259**	**$ 1,191,295**	**$ (964)**	**-0.08%**



General Fund Expenditures by Government Function for FY 2011

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

General Government	$0.11
Public Safety	0.36
Court System	0.08
Public Works	0.05
Health and Welfare	<0.01
Independent Agencies	<0.01
Non-Departmental	0.03
Transfers Out	0.35
TOTAL	$1.00



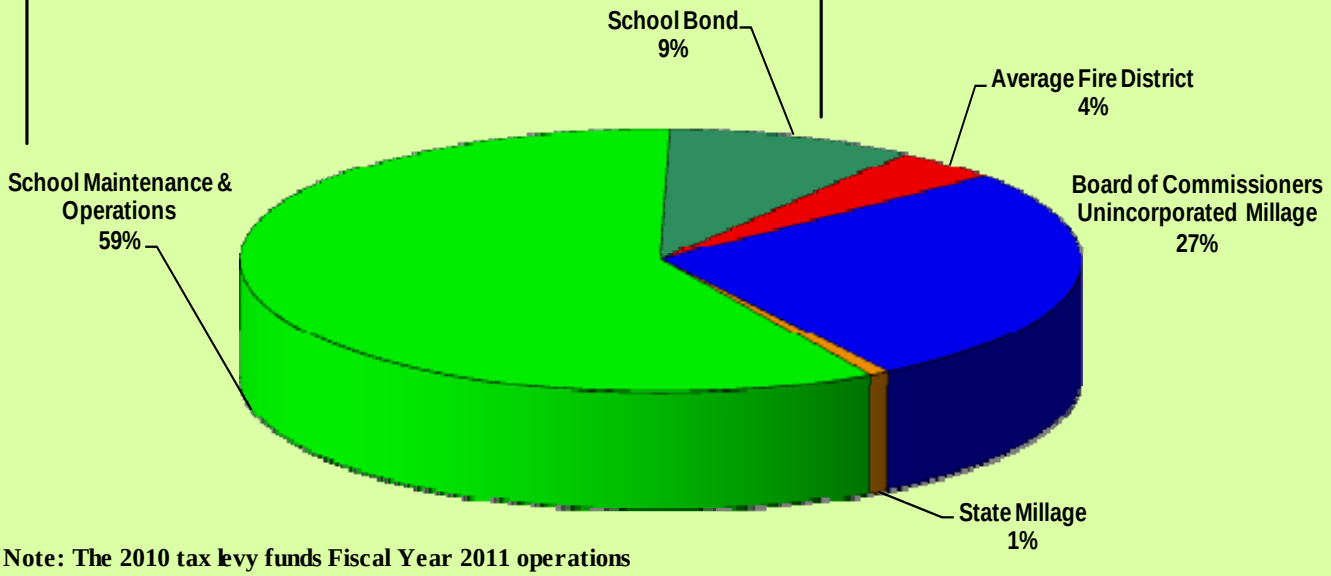
BREAKDOWN OF TAX RATES

(TOTAL TAXES LEVIED: APPROXIMATELY 32.19 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



Note: The 2010 tax levy funds Fiscal Year 2011 operations

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.

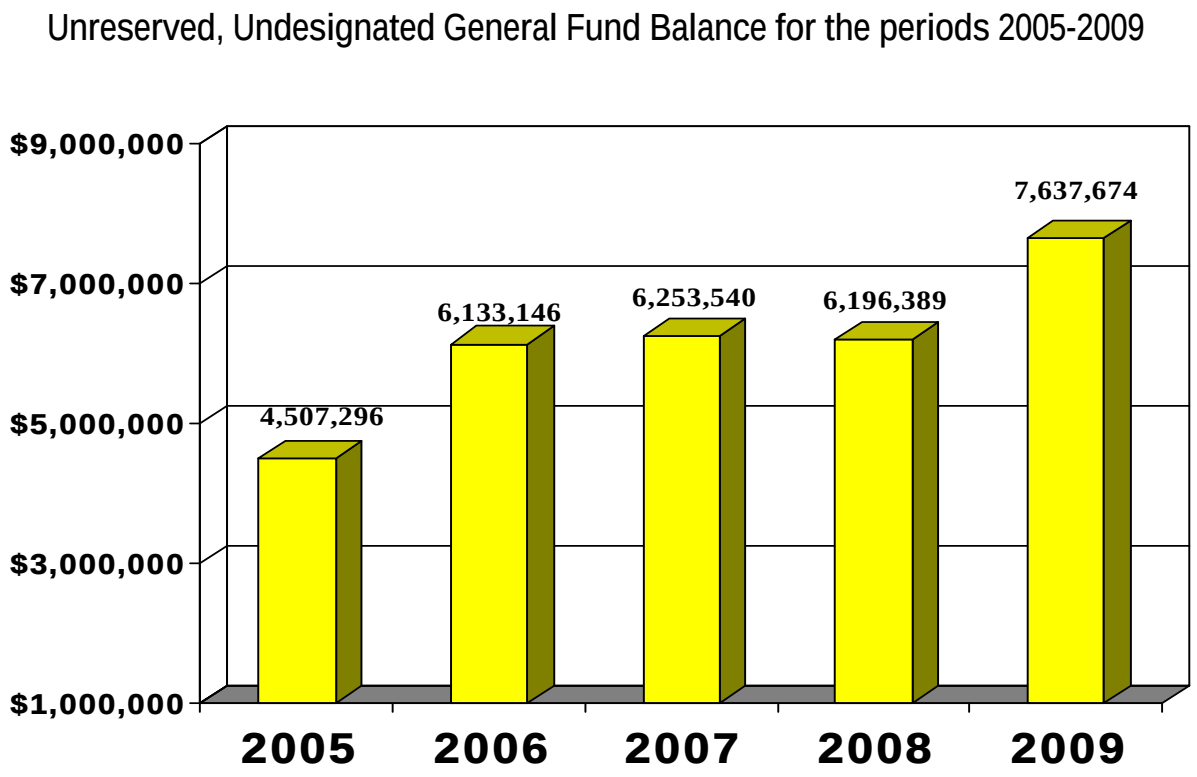
The unreserved, undesignated General Fund balance at the close of FY 2009 was $7,637,674 as shown on the chart below

The total Fund Balance at the end of FY 2011 is expected to equal approximately $8,064,272 or 23.79% of the General Fund Revenues, exclusive of Other Financing Sources.

The FY 2011 budget was balanced with the use of prior years' reserves in the amount of $1,761,642.

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.

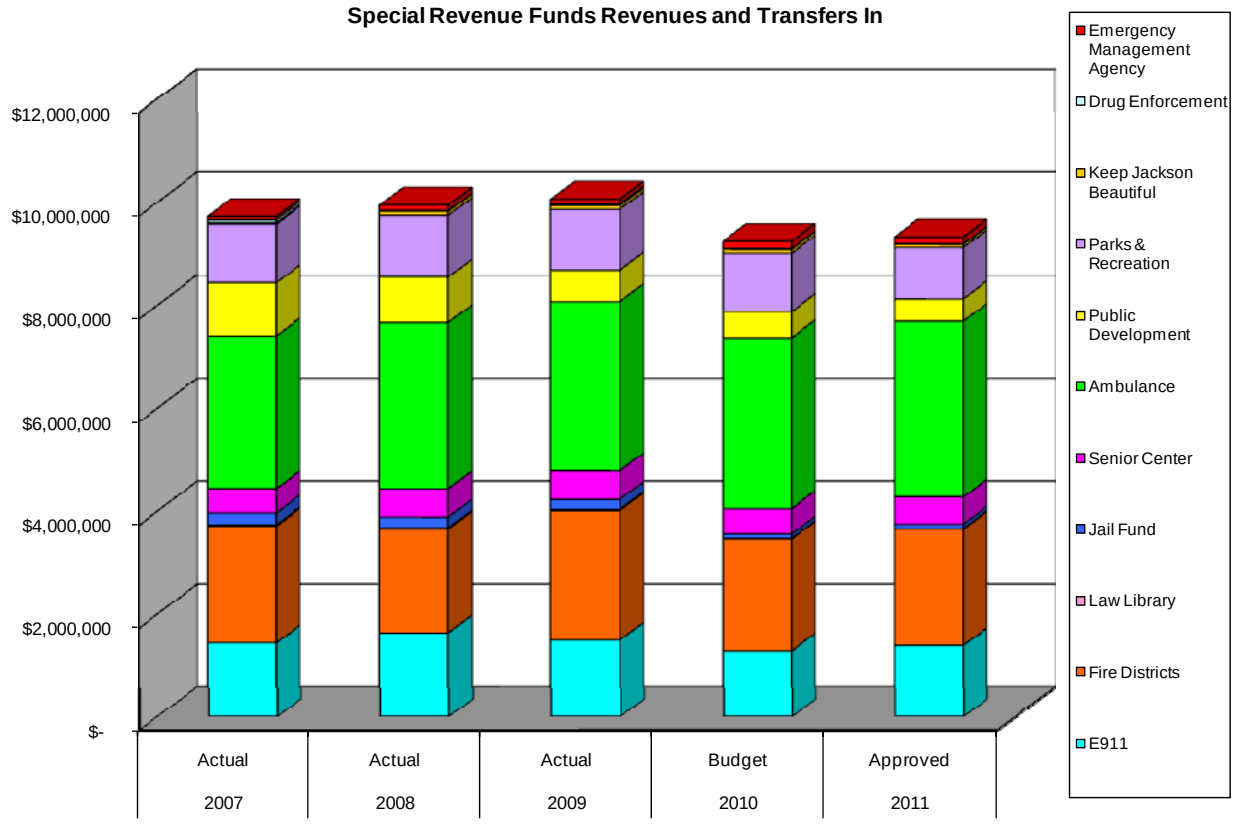
Drug Enforcement - to account for funds collected from fines and forfeitures to be used for drug enforcement, abuse, and treatment and education programs.

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 2011, the combined fire districts' budgeted revenue has increased 3.95% or $85,941 primarily due to the fact that all but three fire districts slightly increased their 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 adjustments, and the reduction-in-force measures. Provided below are brief summaries of the Special Revenue Funds' revenue streams:

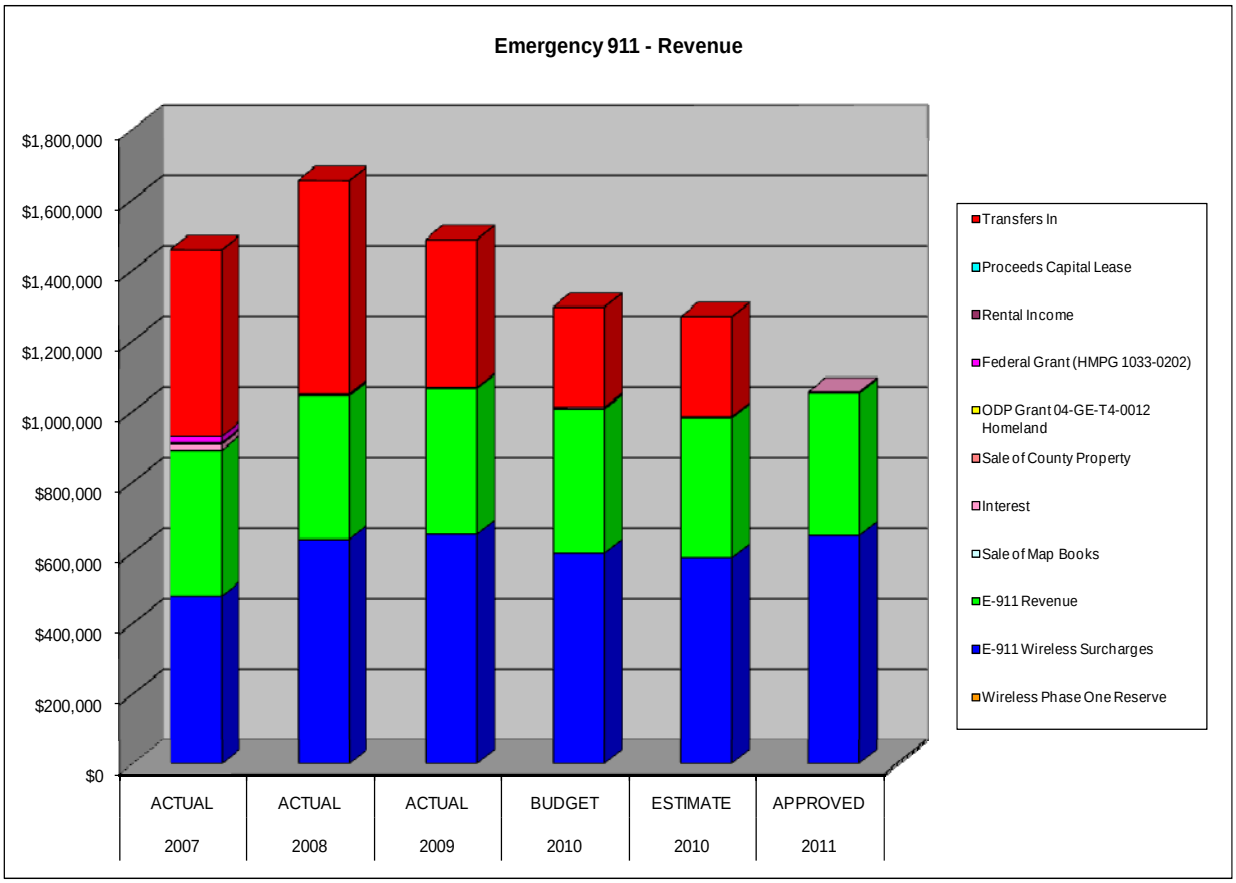
Total Special Revenue Funds - Revenues and Transfers In

	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Approved	Difference 2011-2010	Percent Change
Emergency Telephone System	$ 1,458,569	$ 1,654,693	$ 1,513,126	$ 1,296,950	$ 1,407,953	$ 111,003	8.56%
Emergency Management Agency	59,037	106,707	91,205	141,999	135,355	(6,644)	-4.68%
Emergency Services/Ambulance	2,962,330	3,221,844	3,286,499	3,318,429	3,411,324	92,895	2.80%
Public Development	1,035,242	888,929	614,201	510,439	434,567	(75,872)	-14.86%
Parks and Recreation	1,140,050	1,192,871	1,177,197	1,129,032	994,945	(134,087)	-11.88%
Keep Jackson Beautiful	25,429	76,711	74,048	78,699	59,992	(18,707)	-23.77%
Fire Districts	2,271,276	2,015,428	2,513,692	2,176,689	2,262,630	85,941	3.95%
Law Library	24,656	20,737	22,277	11,500	11,500	-	0.00%
Jail Fund	229,567	211,441	194,089	86,566	86,566	-	0.00%
Senior Center	473,828	554,647	557,970	494,119	527,573	33,454	6.77%
Drug Enforcement	59,364	16,124	31,286	11,500	12,000	500	4.35%
Total	**$ 9,739,348**	**$ 9,960,132**	**$ 10,075,590**	**$ 9,255,922**	**$ 9,344,405**	**$ 88,483**	**0.96%**



Emergency Telephone System (E-911) - Revenue

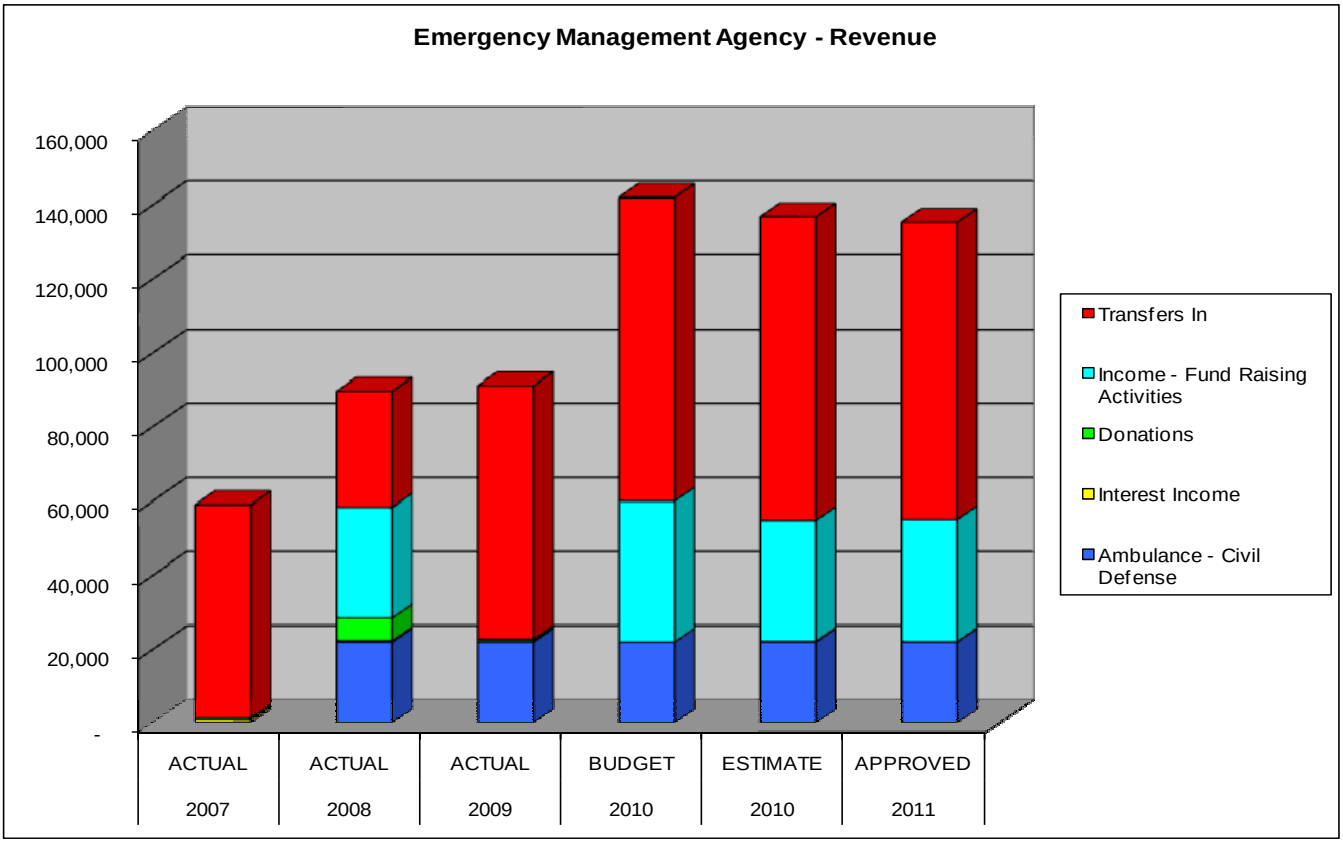
		2007	2008	2009	2010	2010	2011	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2011-2010	CHANGE
REVENUE SOURCE									
Intergovernmental Revenue	4059.5113	$ -						$ -	n/a
Wireless Phase One Reserve	4059.5147	-						-	n/a
E-911 Wireless Surcharges	4059.5148	478,244	639,410	653,530	600,000	586,350	650,000	50,000	8.33%
E-911 Revenue	4059.5149	413,578	406,306	413,032	408,000	396,000	403,000	(5,000)	-1.23%
Sale of Map Books	4059.5150	60						-	n/a
Interest	4059.5170	16,402	4,496	1,738	4,972	3,117	3,100	(1,872)	-37.65%
Sale of County Property	4059.5171	503	883	699				-	n/a
Federal Grant - Warning Sirens	4059.5173	-	-	25,000	-	-			
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	-	-	-	-	-		-	n/a
Proceeds Capital Lease	4059.5200	-	-	-	-	-		-	n/a
Transfers In	4059.5998	527,587	603,597	419,128	283,978	283,978	-	(283,978)	-100.00%
Prior Years Reserves	4059.6000	-	-	-	-	-	351,853	351,853	n/a
TOTAL REVENUES E-911		**$1,458,569**	**$1,654,693**	**$1,513,126**	**$1,296,950**	**$1,269,445**	**$1,407,953**	**$ 111,003**	**8.56%**



Note: in FY 2011, $351,853 of prior years' reserves was used to balance the budget for E-911.

Emergency Management Agency – Revenue

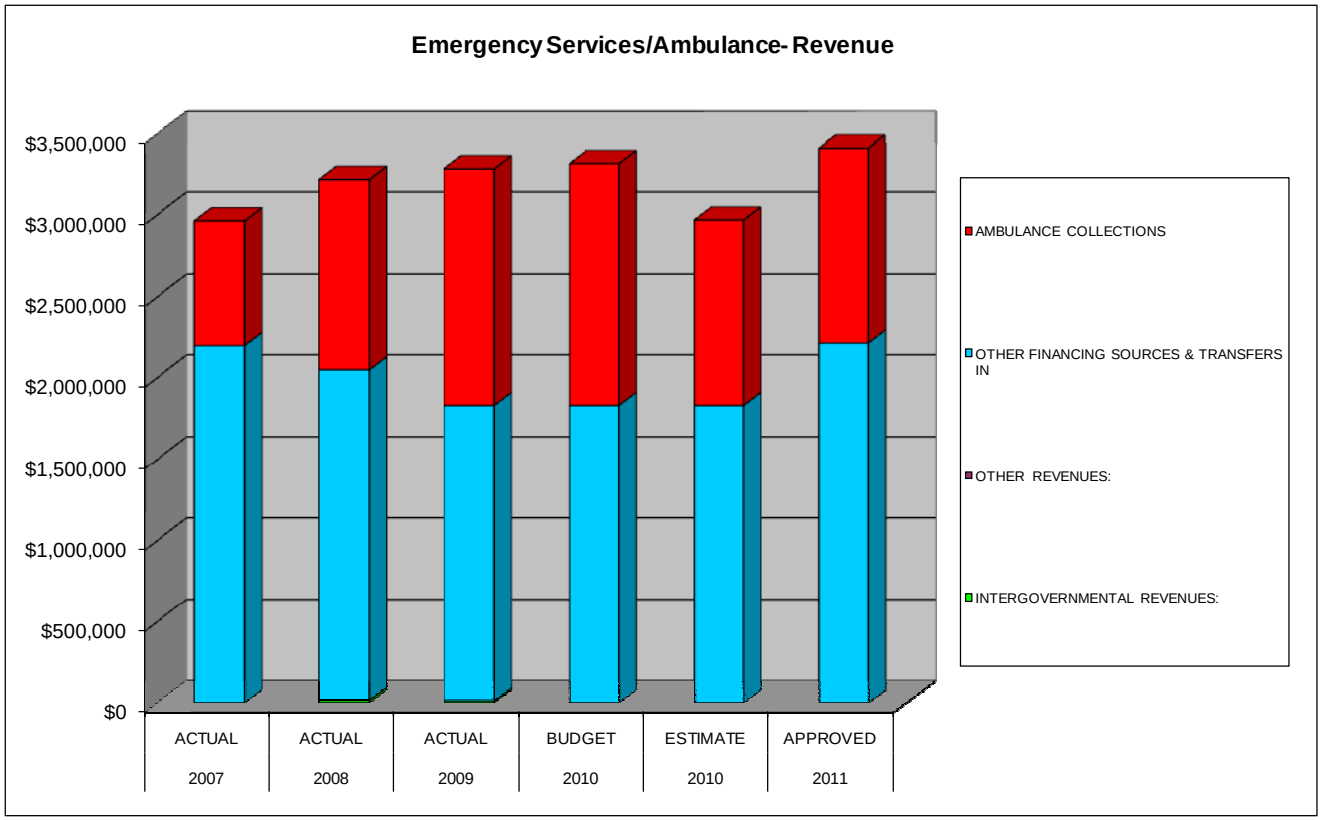
	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
CHARGES FOR SERVICES		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
TOTAL CHARGES FOR SERVICES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	**n/a**
INTERGOVERNMENTAL REVENUES:									
INTERGOVERNMENTAL :	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:		**$ -**	**$ 39,056**	**$ 22,056**	**$ 22,056**	**$ 22,056**	**$ 22,056**	**$ -**	**0.00%**
OTHER REVENUES:									
Interest Income	26.4060.5170	$ 707	$ 360	$ 175	$ -	$ 191	$ 100	$ (91)	n/a
Donations	26.4060.5180	600	6,000	550	-	-	-		
Income - Fund Raising Activities	26.4060.5181	-	30,000	-	38,000	32,665	33,000		
TOTAL OTHER REVENUES		**$ 1,307**	**$ 36,360**	**$ 725**	**$ 38,000**	**$ 32,856**	**$ 33,100**	**$ 244**	**0.64%**
OTHER FINANCING SOURCES & TRANSFERS IN									
TRANSFERS IN[2]	26.4060.5998	$ 57,730	$ 31,291	$ 68,424	$ 81,943	$ 81,943	$ 80,199	$ (1,744)	-2.13%
PROCEEDS FROM CAPITAL		-	-	-	-	-	-	-	n/a
TOTAL OTHER FINANCING SOURCES									
AND TRANSFERS IN		**$ 57,730**	**$ 31,291**	**$ 68,424**	**$ 81,943**	**$ 81,943**	**$ 80,199**	**$ (1,744)**	**-2.13%**
TOTAL REVENUES EMERGENCY									
MANAGEMENT AGENCY		**$ 59,037**	**$ 106,707**	**$ 91,205**	**$ 141,999**	**$ 136,855**	**$ 135,355**	**$ (6,644)**	**-4.68%**



Emergency Services/Ambulance – Revenue

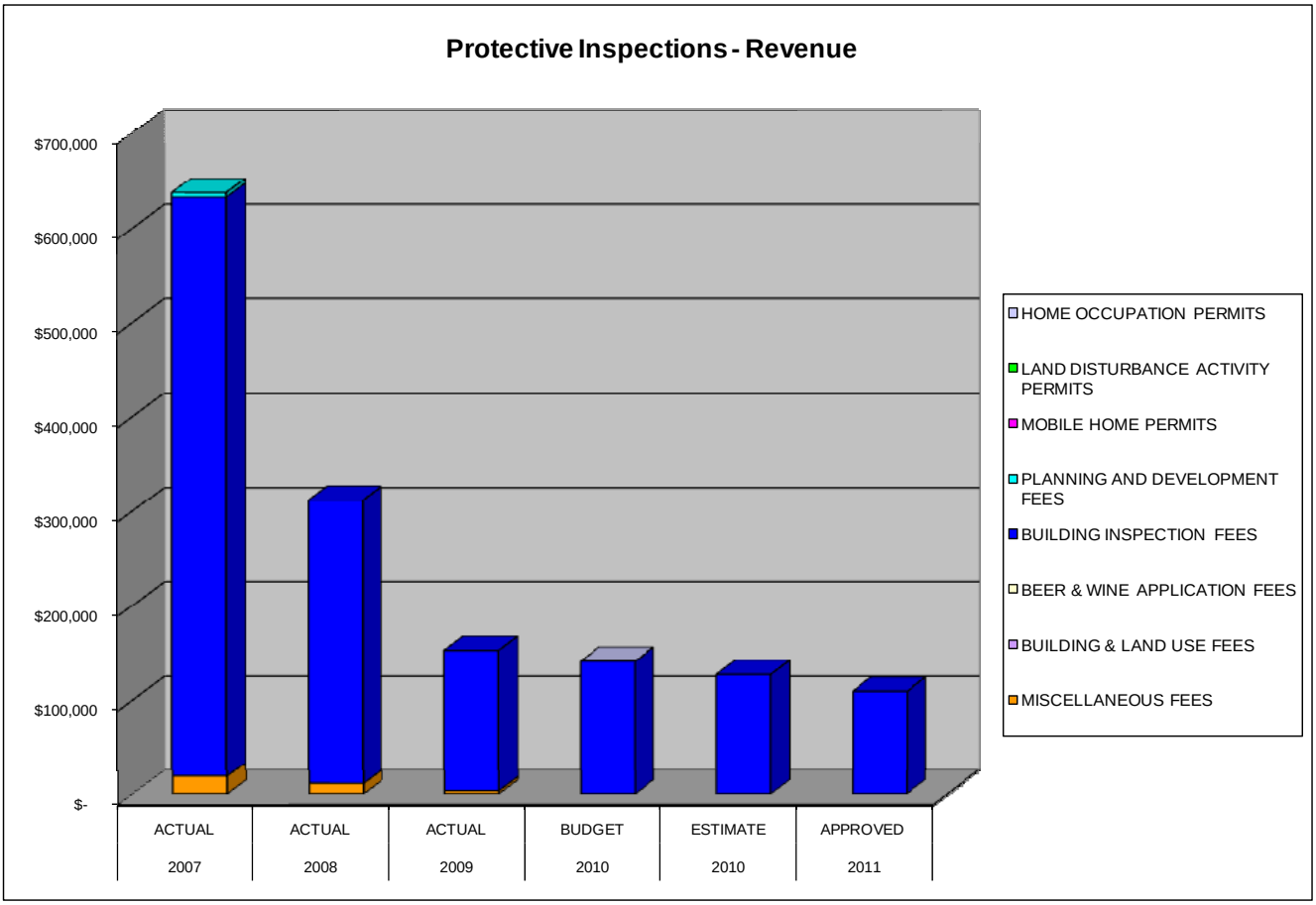
	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
CHARGES FOR SERVICES									
AMBULANCE COLLECTIONS	234022.5190	$ 766,767	$ 1,173,841	$ 1,456,308	$ 1,488,000	$ 1,137,373	$ 1,200,000	$ (288,000)	-19.35%
									n/a
TOTAL CHARGES FOR SERVICES		**$ 766,767**	**$ 1,173,841**	**$ 1,456,308**	**$ 1,488,000**	**$ 1,137,373**	**$ 1,200,000**	**$ (288,000)**	-19.35%
INTERGOVERNMENTAL REVENUES:									
STATE GRANT	234022.5112	$ -	$ 16,518	$ 3,482	$ -	$ -	$ -	$ -	n/a
INTERGOVERNMENTAL REVENUE	234022.5127	-	802	9,121	-	-	-	-	n/a
AMBULANCE - CIVIL DEFENSE[1]	234022.5128	-	-	-	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUES:		**$ -**	**$ 17,320**	**$ 12,603**	**$ -**	**$ -**	**$ -**	$ -	n/a
OTHER REVENUES:									
JCO VOLUNTEER RESCUE PAYMENTS	104022.5132	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	n/a
SALE OF COUNTY PROPERTY	234022.5171	-	-	-	-	-	-	-	n/a
TOTAL OTHER REVENUES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	n/a
OTHER FINANCING SOURCES & TRANSFERS IN									
TRANSFERS IN	234022.5998	$ 2,165,158	$ 2,030,683	$ 1,817,588	$ 1,830,429	$ 1,830,429	$ 2,211,324	$ 380,895	20.81%
PROCEEDS FROM INSURANCE CLAIMS	234022.5201	$ 30,405						-	n/a
PROCEEDS FROM CAPITAL LEASES	234022.5200	-	-	-	-	-	-	$ -	n/a
TOTAL OTHER FINANCING SOURCES AND TRANSFERS IN		**$ 2,195,563**	**$ 2,030,683**	**$ 1,817,588**	**$ 1,830,429**	**$ 1,830,429**	**$ 2,211,324**	**$ 380,895**	**20.81%**
TOTAL REVENUES - AMBULANCE		**$ 2,962,330**	**$ 3,221,844**	**$ 3,286,499**	**$ 3,318,429**	**$ 2,967,802**	**$ 3,411,324**	**$ 92,895**	**2.80%**

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



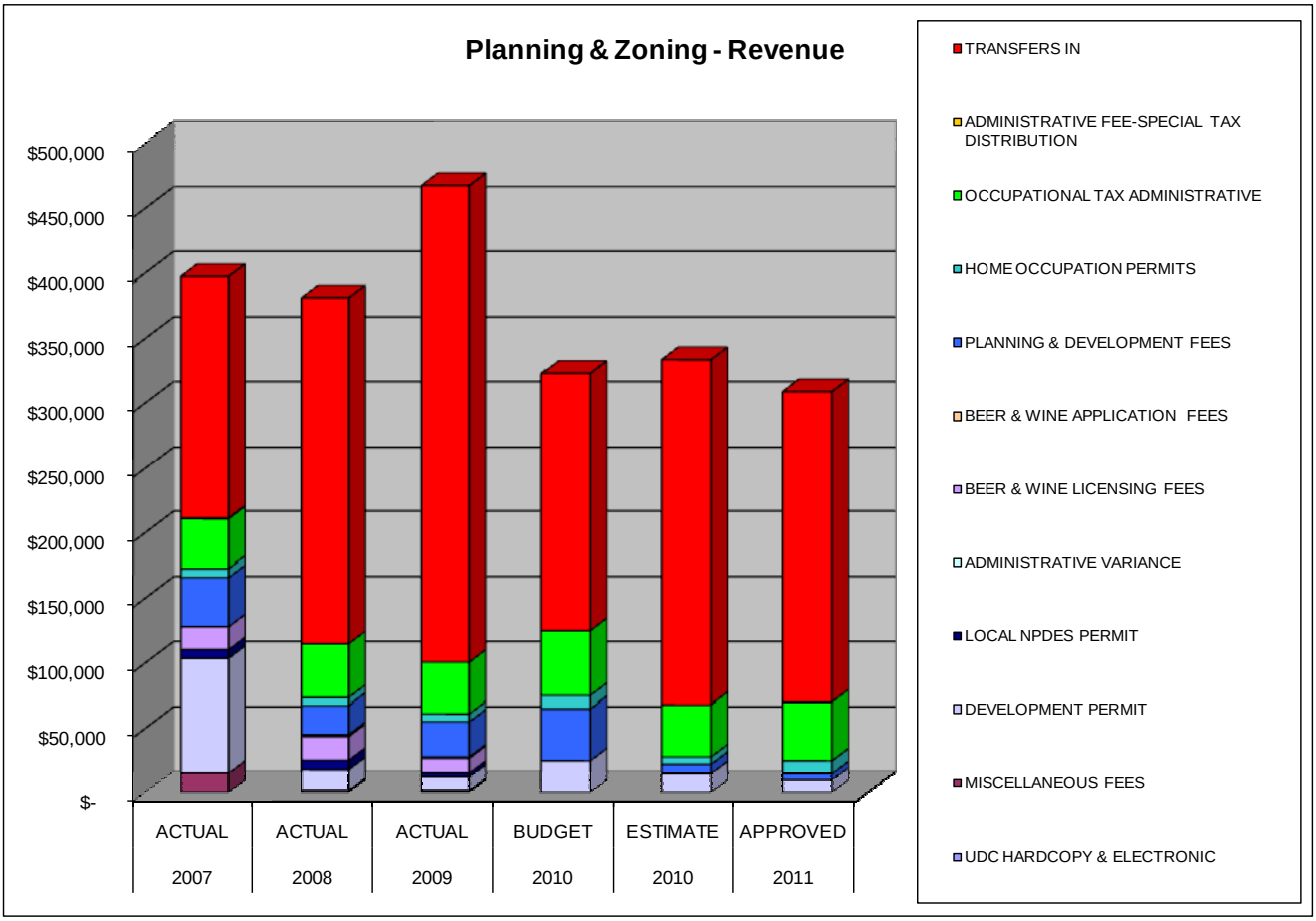
Public Development: Protective Inspection – Revenue

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
LICENSES AND PERMITS									
MISCELLANEOUS FEES	4031.5132	$ 19,069	$ 11,297	$ 3,537	$ -	$ -	$ -	$ -	n/a
BUILDING & LAND USE FEES	4031.5189	-	-		-			-	n/a
BEER & WINE APPLICATION FEES	4031.5190	-	-		-			-	n/a
BUILDING INSPECTION FEES	4031.5191	614,340	301,433	150,007	141,928	127,764	110,000	(31,928)	-22.50%
PLANNING AND DEVELOPMENT FEES	4031.5192	4,752	-		-			-	n/a
MOBILE HOME PERMITS	4031.5193	-	-		-			-	n/a
LAND DISTURBANCE ACTIVITY PERMITS	4031.5195	-	-		-			-	n/a
HOME OCCUPATION PERMITS	4031.5196	-	-		-			-	n/a
DEMOLITION PERMIT	4031.5203	-	-	100	-	-	-	-	n/a
TOTAL LICENSES AND PERMITS		**$ 638,160**	**$ 312,730**	**$ 153,643**	**$ 141,928**	**$ 127,764**	**$ 110,000**	**$ (31,928)**	**-22.50%**
CHARGES FOR SERVICES									
SEWER TAP FEES	4031.5194	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
TOTAL CHARGES FOR SERVICES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	n/a
TOTAL TRANSFERS IN	**4031.5998**	**$ -**	**$ -**	**$ (198,494)**	**$ -**	**$ -**	**$ 15,719**	**$ 15,719**	**n/a**
TOTAL REVENUES PROTECTIVE INSPECTION / PLANNING AND ZONING		**$ 638,160**	**$ 312,730**	**$ (44,851)**	**$ 141,928**	**$ 127,764**	**$ 125,719**	**$ (16,209)**	**-11.42%**



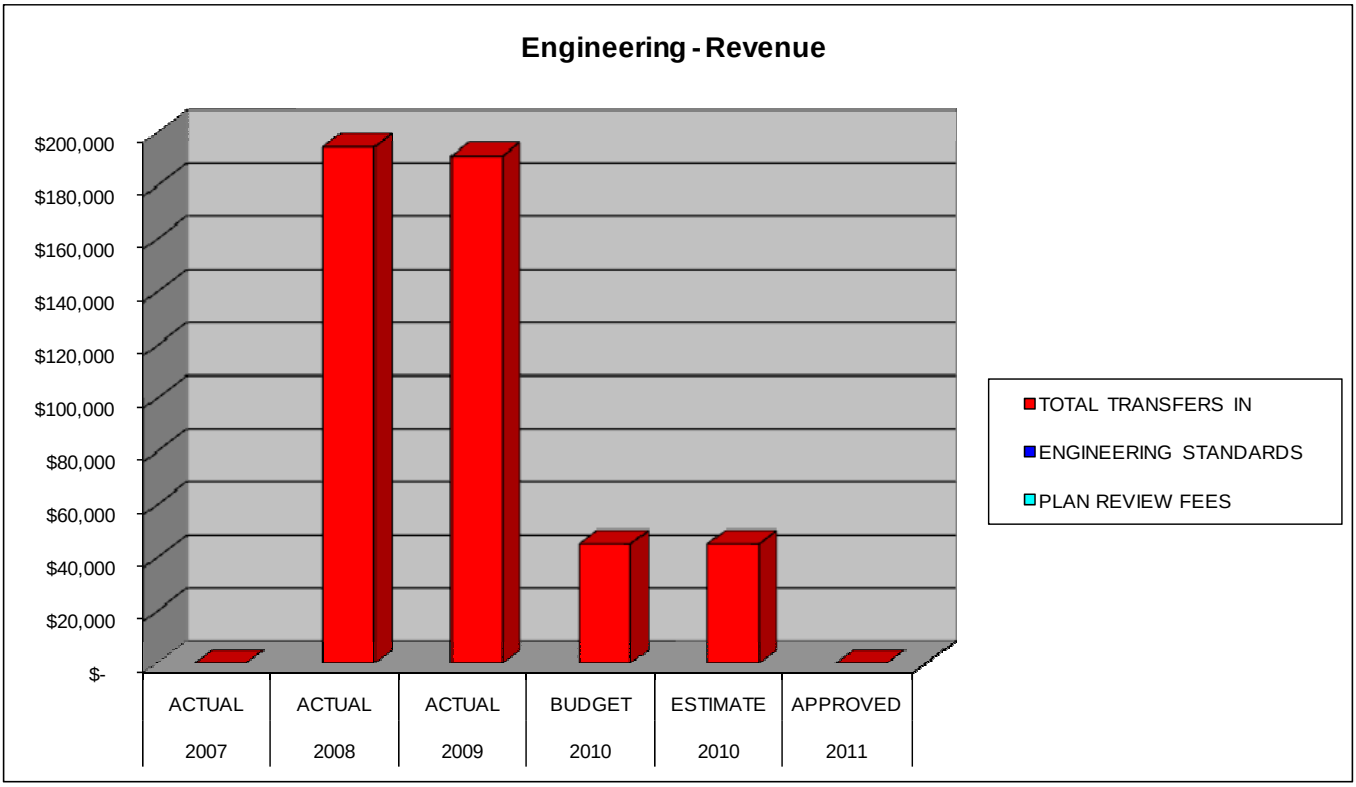
Public Development: Planning & Zoning - Revenue

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
LICENSES AND PERMITS									
UDC HARDCOPY & ELECTRONIC	4032.5133	$ -	$ -	$ -	$ -	$ -	$ -	-	n/a
MISCELLANEOUS FEES	4032.5132	15,419	1,409	1,313	-			-	n/a
DEVELOPMENT PERMIT	4032.5162	88,237	16,762	11,129	25,000	15,071	10,000	(15,000)	-60.00%
LOCAL NPDES PERMIT	4032.5163	6,697	7,332	3,097				-	n/a
ADMINISTRATIVE VARIANCE	4032.5175	(250)	-					-	n/a
BEER & WINE LICENSING FEES	4032.5190	17,560	18,238	11,500				-	n/a
BEER & WINE APPLICATION FEES	4032.5191	72	1,500	1,000				-	n/a
PLANNING & DEVELOPMENT FEES	4032.5192	37,896	22,170	27,068	40,000	7,225	5,000	(35,000)	-87.50%
HOME OCCUPATION PERMITS	4032.5196	6,869	6,066	6,139	10,000	5,760	10,000	-	0.00%
OCCUPATIONAL TAX ADMINISTRATIVE	4032.5197	38,116	41,380	39,448	50,000	40,000	45,000	(5,000)	-10.00%
ADMINISTRATIVE FEE-SPECIAL TAX DISTRIBUTION	4032.5198	612	-					-	n/a
TOTAL LICENSES AND PERMITS		**$ 211,228**	**$ 114,858**	**$ 100,694**	**$ 125,000**	**$ 68,056**	**$ 70,000**	**(55,000)**	**-44.00%**
TOTAL CHARGES FOR SERVICES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-	**n/a**
TRANSFERS IN	4032.5998	$ 185,854	$ 266,656	$ 366,944	$ 198,035	$ 265,579	$ 238,848	40,813	20.61%
TOTAL TRANSFERS IN		**$ 185,854**	**$ 266,656**	**$ 366,944**	**$ 198,035**	**$ 265,579**	**$ 238,848**	**40,813**	**20.61%**
TOTAL REVENUES AND TRANSFERS IN -									
PLANNING & ZONING		**$ 397,082**	**$ 381,514**	**$ 467,639**	**$ 323,035**	**$ 333,635**	**$ 308,848**	**(14,187)**	**-4.39%**



Public Development: Engineering – Revenue

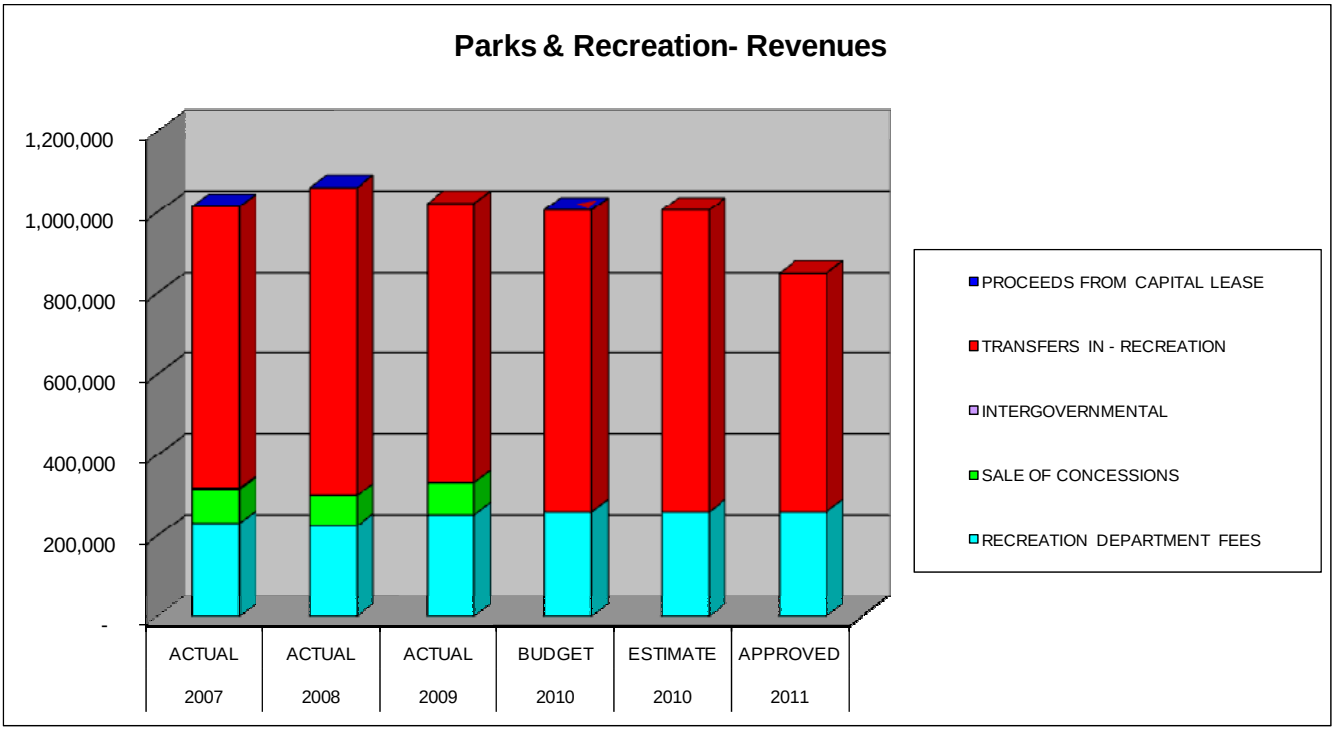
	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
CHARGES FOR SERVICES									
PLAN REVIEW FEES	4027.5130	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
ENGINEERING STANDARDS	4027.5131	-	-	-	-	-	-	-	n/a
CHARGES FOR SERVICES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	n/a
TOTAL TRANSFERS IN	**4027.5998**	**$ -**	**$ 194,686**	**$ 191,413**	**$ 45,476**	**$ 45,476**	**$ -**	**$ (45,476)**	**-100.00%**
TOTAL REVENUES									
ENGINEERING / PROJECT MANAGEMENT		**$ -**	**$ 194,686**	**$ 191,413**	**$ 45,476**	**$ 45,476**	**$ -**	**$ (45,476)**	**-100.00%**



Note: The Engineering Department was dissolved for FY 2011 and its functions were integrated into Protective Inspection.

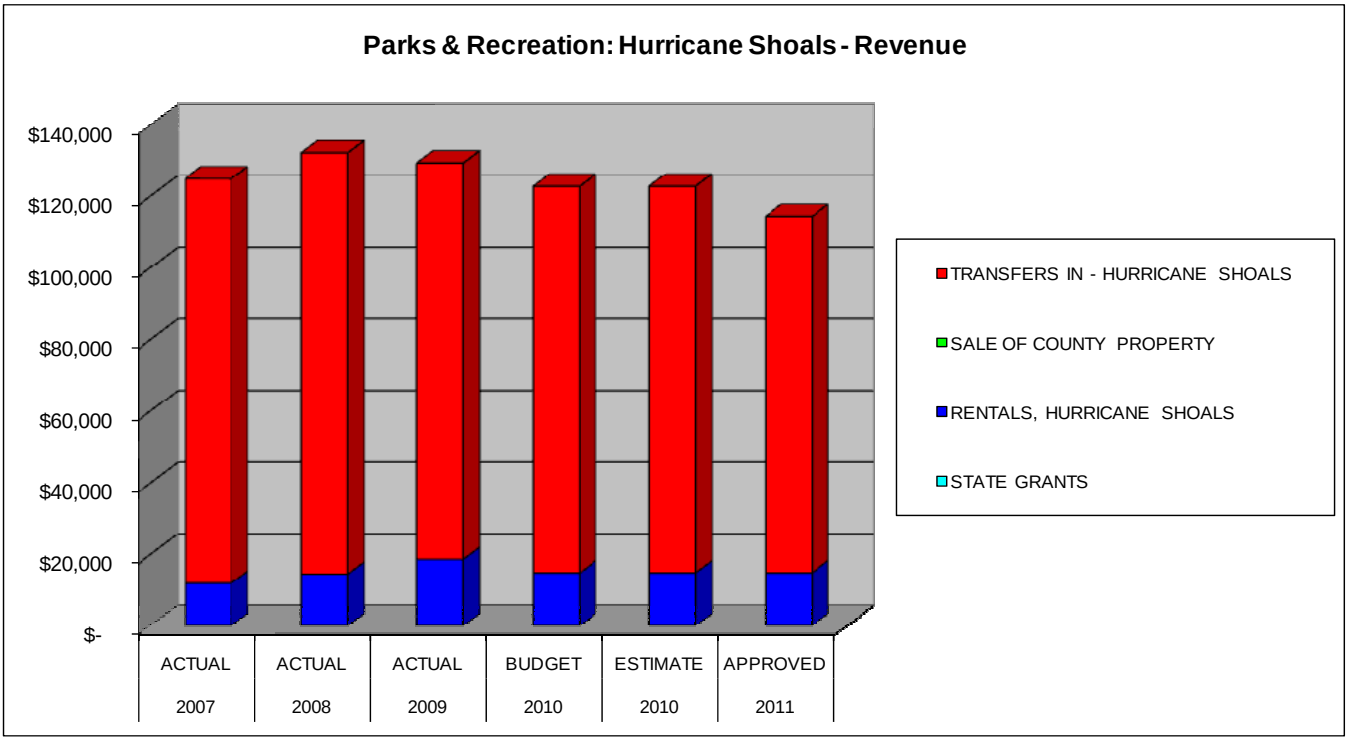
Parks & Recreation: Recreation – Revenue

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
CHARGES FOR SERVICES									
MISCELLANEOUS REVENUE	4057.5132	-	-	16,252	-	-	-	-	n/a
UNIFORM FEES/PROGRAM FEES	4057.5177								
FACILITY RENTAL FEES	4057.5178								
RECREATION DEPARTMENT FEES	4057.5179	232,291	225,090	252,575	260,000	260,000	260,000	-	0.00%
SALE OF CONCESSIONS	4057.5181	84,062	74,460	80,484	-	-	-	-	n/a
BEAR CREEK - CHARGES FOR SERVICES	4058.5190	-	-	8,996	-	19,761	29,582		
INTERGOVERNMENTAL	4058.0000	2,825	-	-	-	-	-	-	n/a
TOTAL CHARGES FOR SERVICES		**$ 319,178**	**$ 299,550**	**$ 358,308**	**$ 260,000**	**$ 279,761**	**$ 289,582**	**$ 29,582**	**8.26%**
OTHER FINANCING SOURCES AND TRANSFERS IN									
TRANSFERS IN - RECREATION	4057.5998	695,950	761,165	689,547	746,167	746,167	590,845	(155,322)	-22.53%
PROCEEDS FROM CAPITAL LEASE	4057.5200	-	-		-			-	n/a
TOTAL OTHER FINANCING SOURCES									
AND TRANSFERS IN		**$ 695,950**	**$ 761,165**	**$ 689,547**	**$ 746,167**	**$ 746,167**	**$ 590,845**	**$ (155,322)**	**-22.53%**
TOTAL REVENUES PARKS AND RECREATION		**$ 1,015,128**	**$ 1,060,715**	**$ 1,047,855**	**$ 1,006,167**	**$ 1,025,928**	**$ 880,427**	**$ (125,740)**	**-12.00%**



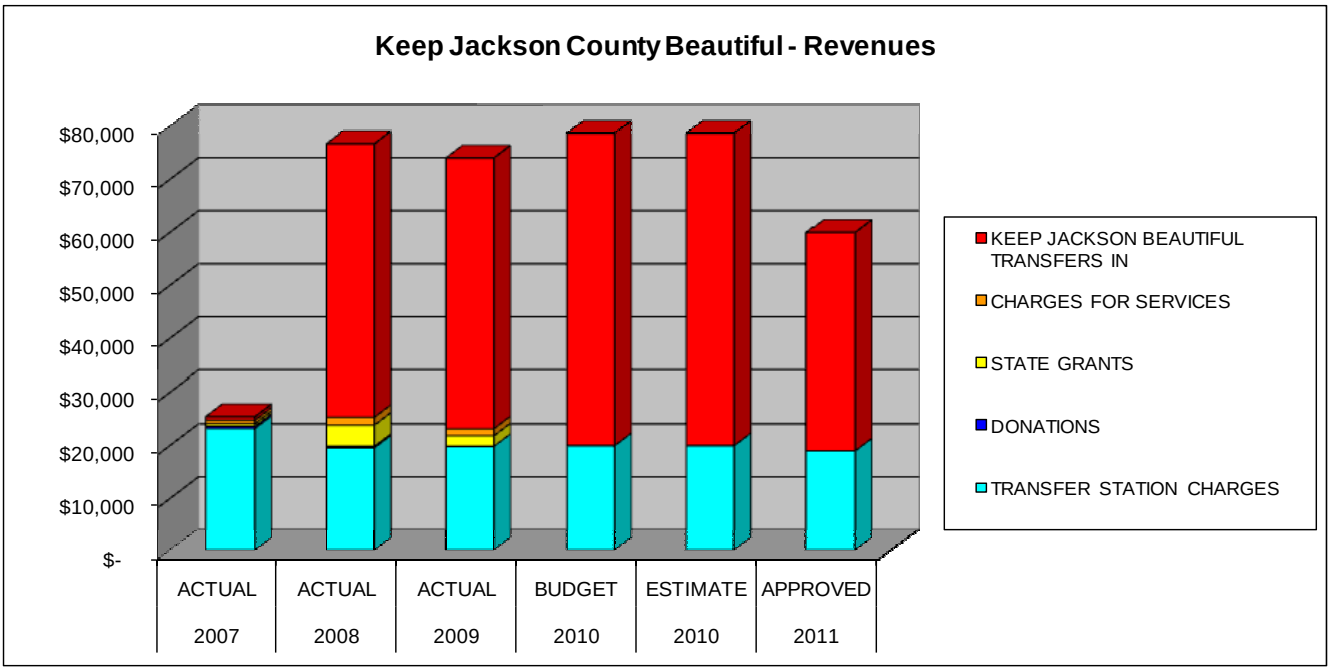
Parks & Recreation: Hurricane Shoals Park - Revenue

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
CHARGES FOR SERVICES									
STATE GRANTS	4032.5177	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
RENTALS, HURRICANE SHOALS	4032.5180	12,032	14,637	18,733	15,001	15,000	15,000	(1.00)	-0.01%
TOTAL CHARGES FOR SERVICES		**$ 12,032**	**$ 14,637**	**$ 18,733**	**$ 15,001**	**$ 15,000**	**$ 15,000**	**$ (1)**	**-0.01%**
OTHER FINANCING SOURCES									
AND TRANSFERS IN									
SALE OF COUNTY PROPERTY	4032.5171	$ -	$ -		$ -			$ -	n/a
TRANSFERS IN - HURRICANE SHOALS	4032.5998	112,890	117,519	110,609	107,864	107,864	99,518	(8,346)	-7.74%
TOTAL OTHER FINANCING SOURCES									
AND TRANSFERS IN		**$ 112,890**	**$ 117,519**	**$ 110,609**	**$ 107,864**	**$ 107,864**	**$ 99,518**	**$ (8,346)**	**-7.74%**
TOTAL REVENUES HURRICANE SHOALS		**$ 124,922**	**$ 132,156**	**$ 129,342**	**$ 122,865**	**$ 122,864**	**$ 114,518**	**$ (8,347)**	**-6.79%**



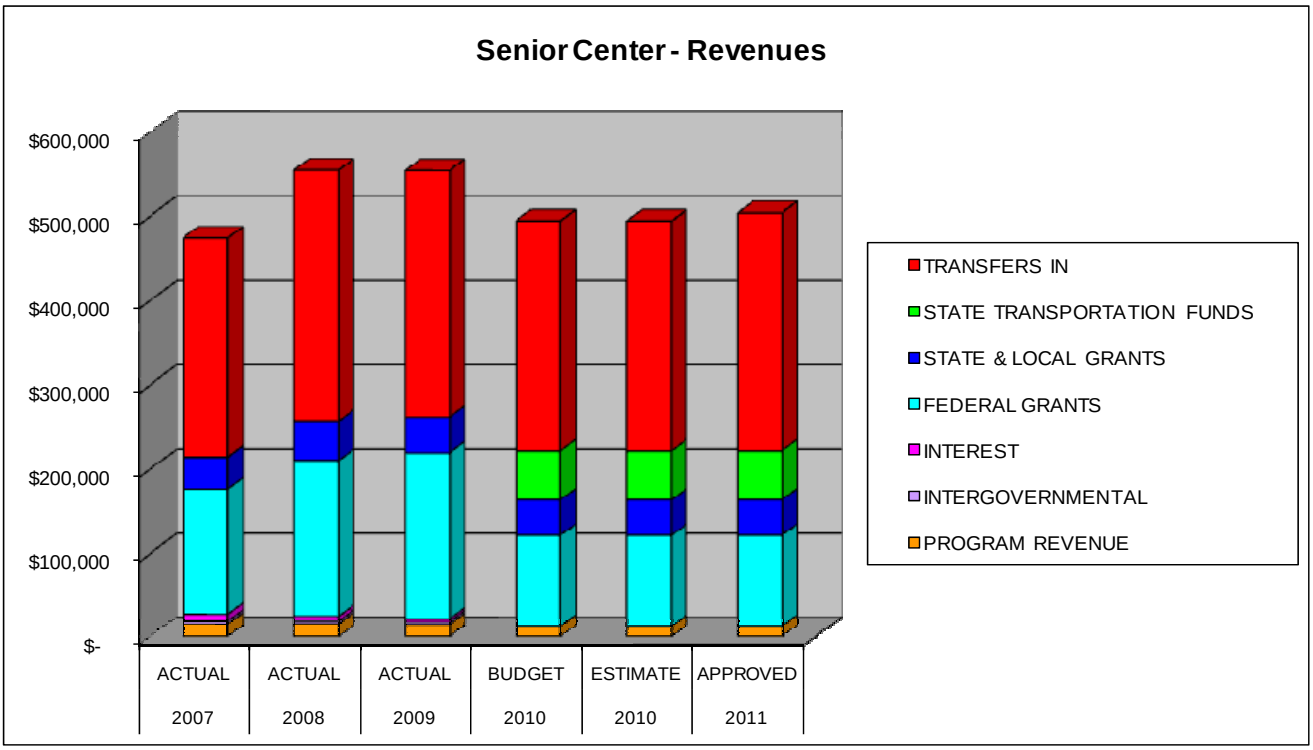
Keep Jackson County Beautiful – Revenue

	Number	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OTHER FINANCING SOURCES AND TRANSFERS IN									
TRANSFER STATION CHARGES	4036.5193	$ 23,253	$ 19,595	$ 19,859	$ 20,000	$ 20,000	$ 19,000	$ (1,000)	-5.00%
DONATIONS	4044.5132	382	272	-	-	-	-	-	n/a
STATE GRANTS	4044.5175	500	4,000	2,000	-	-	-	-	n/a
CHARGES FOR SERVICES	4044.5193	648	1,490	1,328	-			-	n/a
KEEP JACKSON BEAUTIFUL TRANSFERS IN	4044.5998	646	51,354	50,861	58,699	58,699	40,992	(17,707)	-30.17%
TOTAL OTHER FINANCING SOURCES AND TRANSFERS IN		**$ 25,429**	**$ 76,711**	**$ 74,048**	**$ 78,699**	**$ 78,699**	**$ 59,992**	**$ (18,707)**	**-23.77%**
TOTAL REVENUES- KEEP JACKSON BEAUTIFUL		**$ 25,429**	**$ 76,711**	**$ 74,048**	**$ 78,699**	**$ 78,699**	**$ 59,992**	**$ (18,707)**	**-23.77%**



Senior Center – Revenue

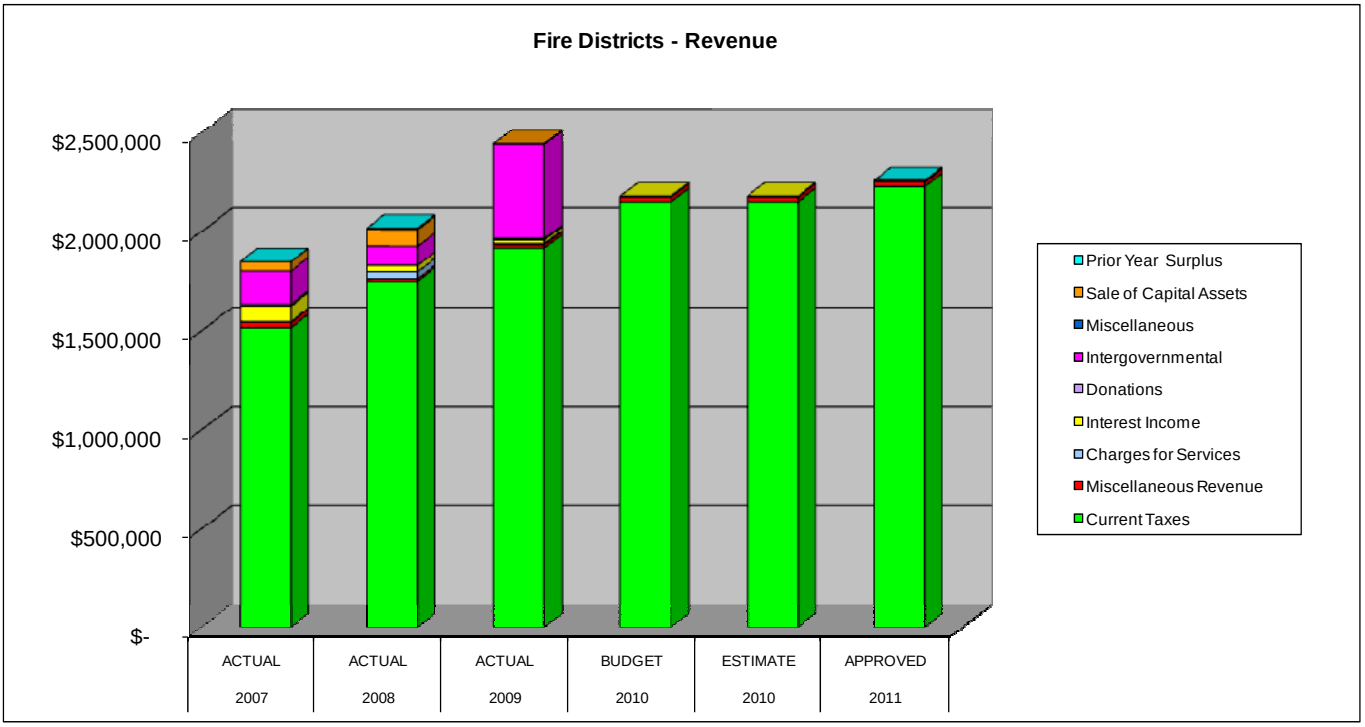
	Number	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
REVENUE SOURCES									
PROGRAM REVENUE	4058.5132	$ 15,561	$ 15,858	$ 14,823	$ 13,000	$ 13,000	$ 13,000	$ -	0.00%
INTERGOVERNMENTAL	4058.5113	3,500	3,500	3,125	-	-	-	-	0.00%
DONATIONS	4058.5133	-	-	4,004	-	-	-	-	0.00%
INTEREST	4058.5170	8,475	5,848	3,657	-	-	-	-	0.00%
FEDERAL GRANTS	4058.5178	149,165	185,228	197,697	108,496	108,496	108,496	-	0.00%
STATE & LOCAL GRANTS	4058.5175	37,463	46,616	42,118	42,174	42,174	42,174	-	0.00%
STATE TRANSPORTATION FUNDS	4058.5176	408	-	-	58,203	58,203	58,203	-	n/a
		$ 214,572	**$ 257,049**	**$ 265,424**	**$ 221,873**	**$ 221,873**	**$ 221,873**	**-**	**0.00%**
OTHER FINANCING SOURCES AND TRANSFERS IN								-	
SENIOR CENTER	4058.5998	$ 259,256	$ 297,598	$ 292,546	$ 272,246	$ 272,246	$ 281,977	9,731	3.33%
PRIOR YEARS RESERVES	4058.6000	-	-	-	-	-	23,723	23,723	n/a
TOTAL OTHER FINANCING SOURCES AND TRANSFERS IN		**$ 259,256**	**$ 297,598**	**$ 292,546**	**$ 272,246**	**$ 272,246**	**$ 305,700**	**$ 33,454**	11.44%
TOTAL REVENUES SENIOR CENTER		**$ 473,828**	**$ 554,647**	**$ 557,970**	**$ 494,119**	**$ 494,119**	**$ 527,573**	**$ 33,454**	**6.77%**



Note: in FY 2011, $23,723 of prior years' reserves was used to balance the budget for the Senior Center.

Fire Districts – Revenue

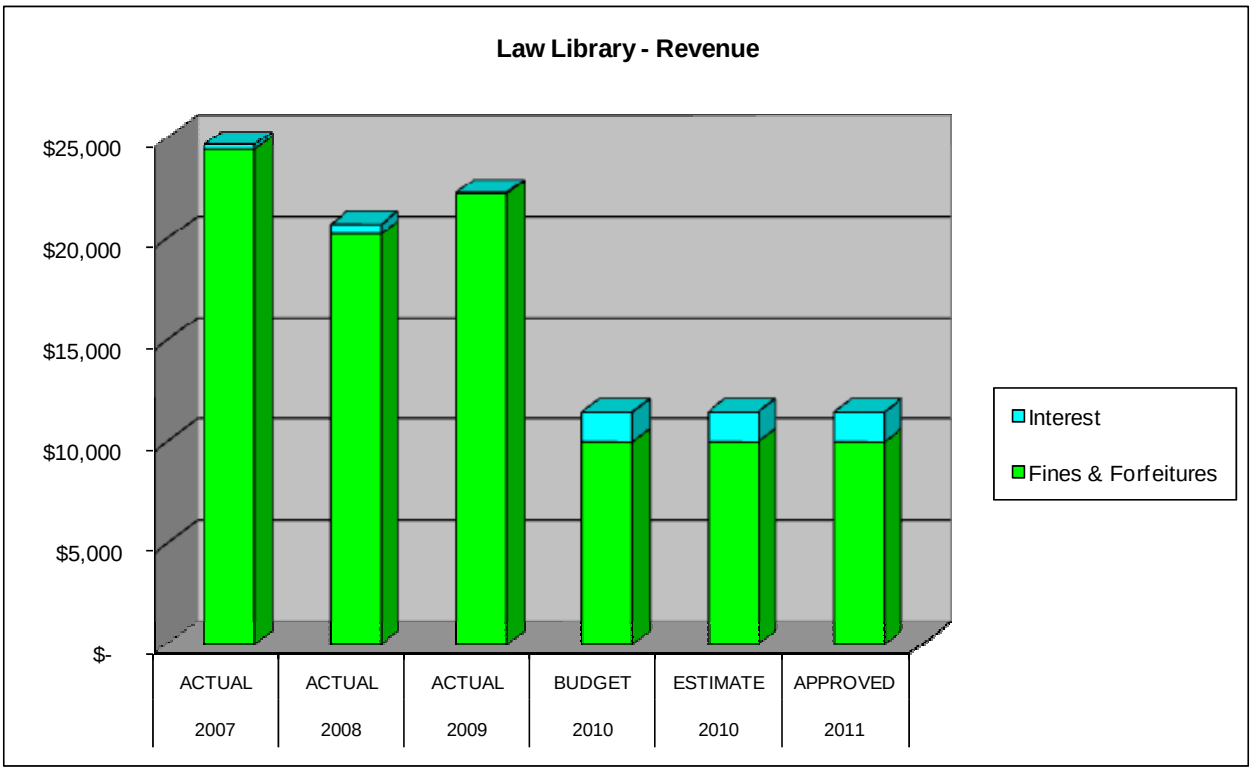
		2007	2008	2009	2010	2010	2011	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2011-2010	CHANGE
REVENUE SOURCE									
Current Taxes	5101	$ 1,513,869	$ 1,750,132	$ 1,915,955	$ 2,150,054	$ 2,150,054	$ 2,225,392	$ 75,338	3.50%
Miscellaneous Revenue	5132	26,261	11,429	15,576	23,000	23,000	24,000	1,000	4.35%
Charges for Services	5133	4,050	34,766	6,000	-	-	-	-	n/a
Interest Income	5170	78,875	31,850	18,383	3,635	3,635	435	(3,200)	-88.03%
Rental Income	5179	-	-	-	-	-	6,000	6,000	n/a
Donations	5180	8,880	750	8,149	-	-		-	n/a
Intergovernmental	5181	167,753	95,742	476,839	-	-	-	-	n/a
Miscellaneous	5192	-	-	-	-	-		-	n/a
Sale of Capital Assets		46,410	85,185	2,790	-	-		-	n/a
Proceeds from Loans	5200	425,178	-	70,000	-	-		-	n/a
Transfers In		-	-	-	-	-		-	n/a
Prior Year Surplus		-	5,574	-	-	-	6,803	6,803	n/a
Total Revenues Fire Districts		**$ 2,271,276**	**$ 2,015,428**	**$ 2,513,692**	**$ 2,176,689**	**$ 2,176,689**	**$ 2,262,630**	**$ 85,941**	**3.95%**



Note: in FY 2011, $6,803 of prior years' reserves was used to balance the budget for Maysville Fire District.

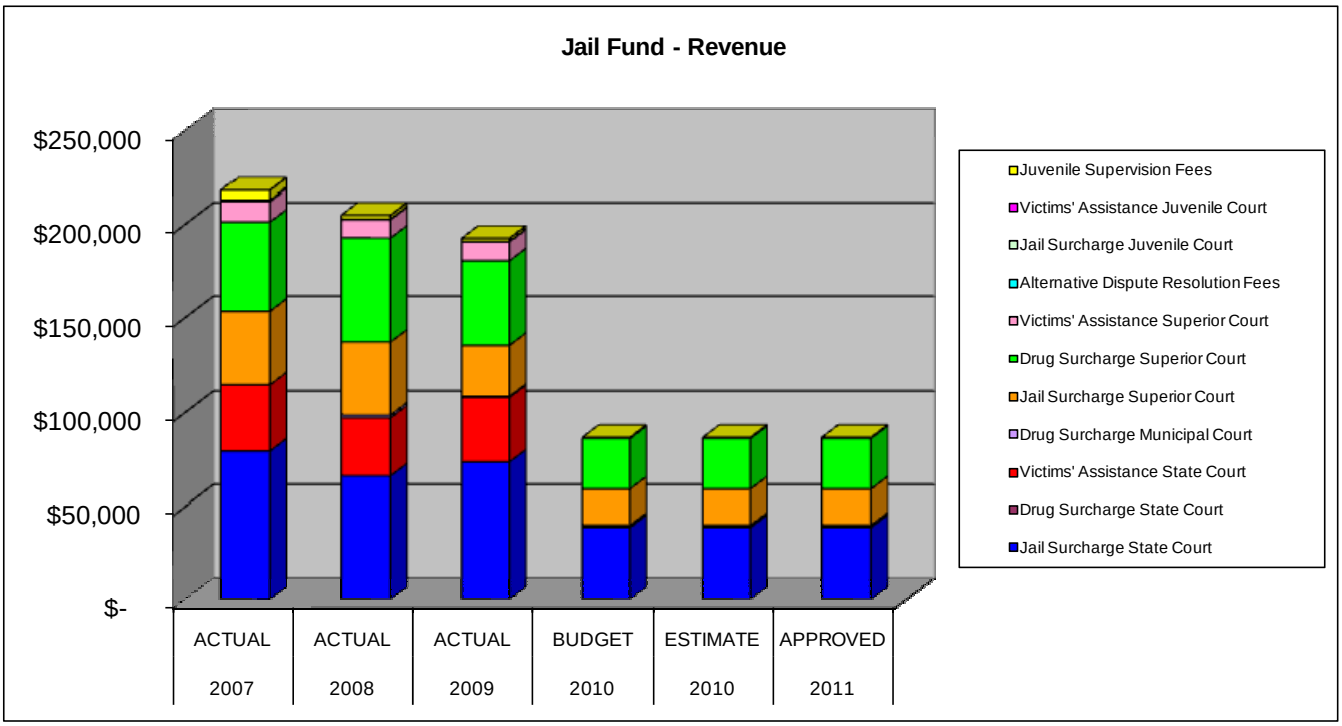
Law Library – Revenue

		2007	2008	2009	2010	2010	2011	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2011-2010	CHANGE
REVENUE SOURCE									
Fines & Forfeitures	4072.5141	$ 24,422	$ 20,241	$ 22,237	$ 10,000	$ 10,000	$ 10,000	$ -	0.00%
Interest	4072.5170	234	496	40	1,500	1,500	1,500	-	0.00%
Proceeds From Capital	4072.5200	-	-	-	-	-	-	-	n/a
Total Revenue Law Library		**$ 24,656**	**$ 20,737**	**$ 22,277**	**$ 11,500**	**$ 11,500**	**$ 11,500**	**$ -**	**0.00%**



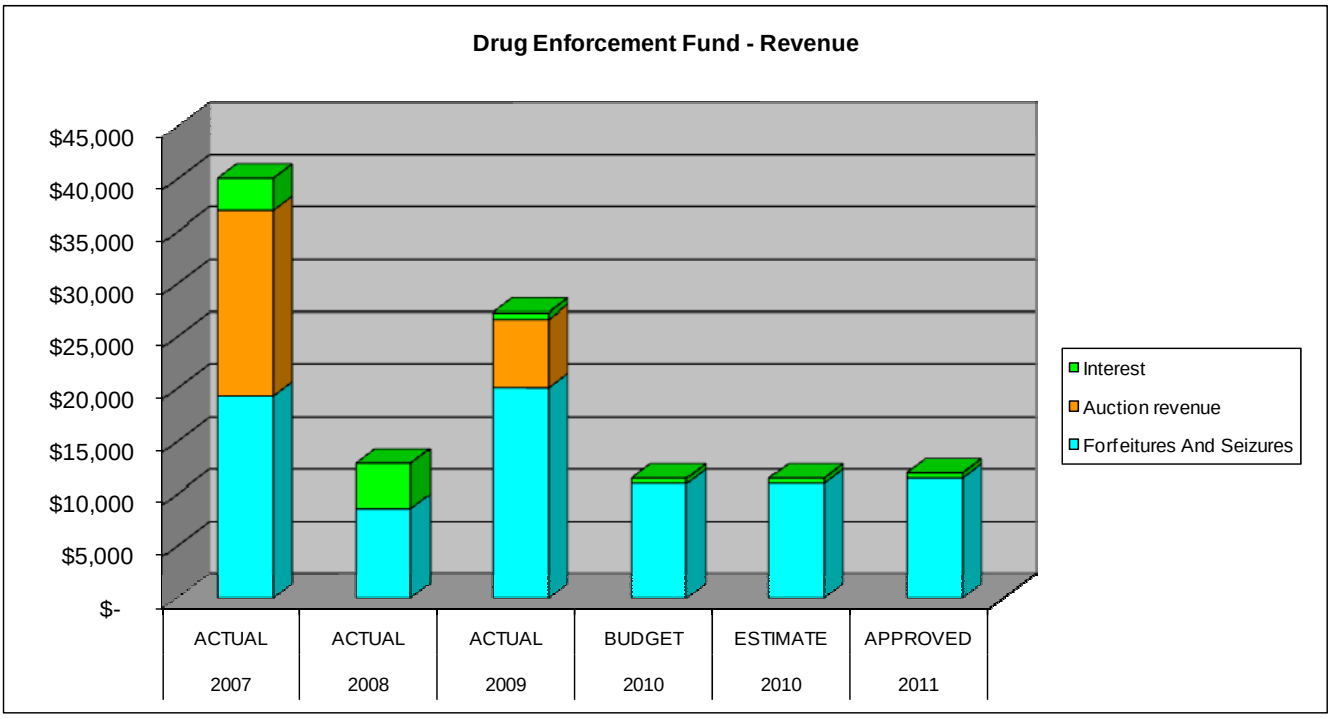
Jail Fund – Revenue

		2007	2008	2009	2010	2010	2011	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2011-2010	CHANGE
REVENUE SOURCE									
Jail Surcharge State Court	4016.5141	$ 79,388	$ 66,092	$ 73,526	$ 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	35,469	31,121	34,612	-	-	-	-	n/a
Drug Surcharge Municipal Court	4016.5144	-	1,430	510	-	-	-	-	n/a
Prior Year's Surplus	4019.6000	-	-	-	-	-	-	-	n/a
Jail Surcharge Superior Court	4033.5140	38,623	38,316	26,530	19,000	19,000	19,000	-	0.00%
Drug Surcharge Superior Court	4033.5142	47,777	55,820	45,395	27,000	27,000	27,000	-	0.00%
Victims' Assistance Superior Court	4033.5143	10,917	9,700	10,070	-	-	-	-	n/a
Alternative Dispute Resolution Fees	4033.5144	-	-	-	-	-	-	-	n/a
Jail Surcharge Juvenile Court	4034.5140	458	281	258	426	426	426	-	0.00%
Victims' Assistance Juvenile Court	4034.5143	215	131	129	-	-	-	-	n/a
Juvenile Supervision Fees	4034.5144	4,960	1,950	1,500	-	-	-	-	n/a
Fines and Forfeitures Total		**$ 217,807**	**$ 204,841**	**$ 192,531**	**$ 86,566**	**$ 86,566**	**$ 86,566**	**$ -**	**0.00%**
Interest	**4019.5170**	**$ 11,760**	**$ 6,600**	**$ 1,558**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Total Revenue Jail Fund		**$ 229,567**	**$ 211,441**	**$ 194,089**	**$ 86,566**	**$ 86,566**	**$ 86,566**	**$ -**	**0.00%**



Drug Enforcement Fund – Revenue

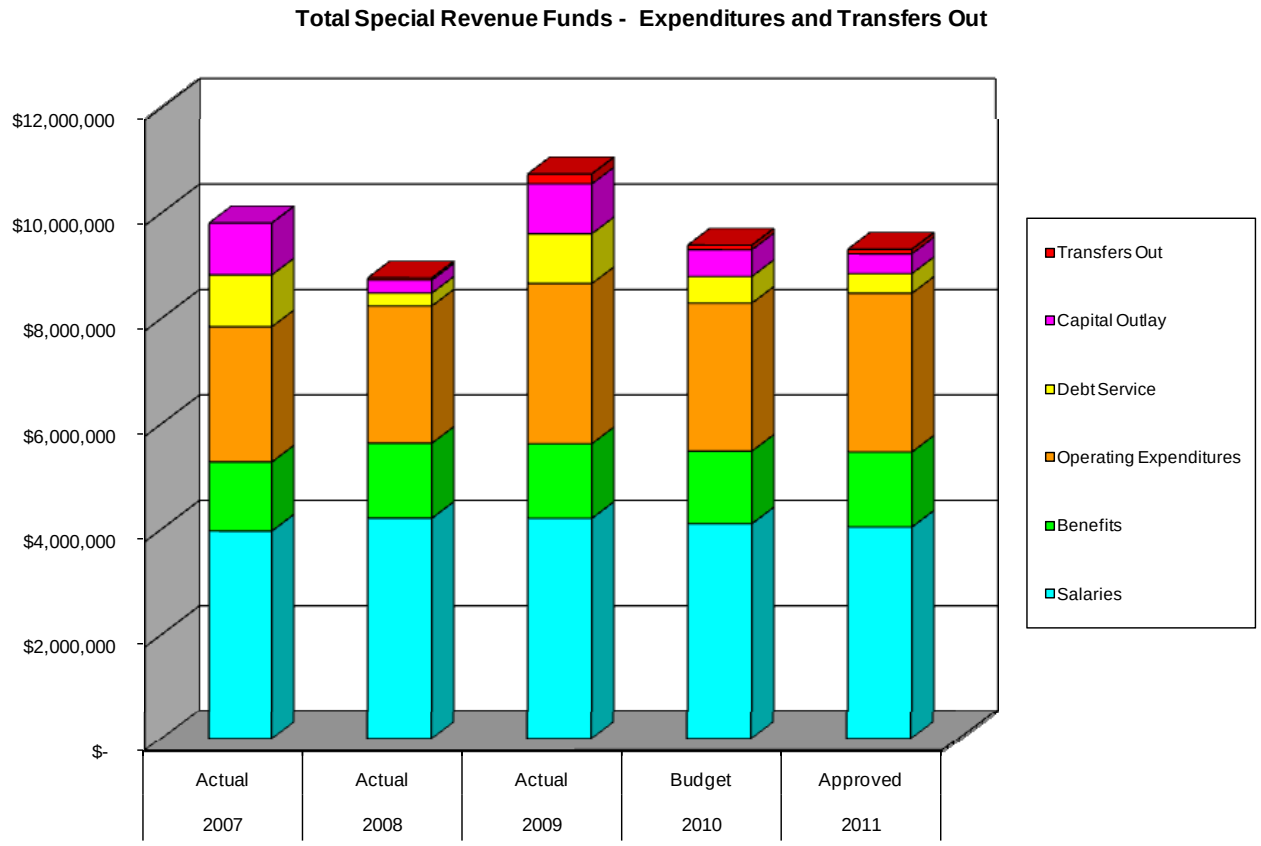
		2007	2008	2009	2010	2010	2011	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2011-2010	CHANGE
REVENUE SOURCE									
Forfeitures And Seizures	4073.5141	$ 19,292	$ 8,640	$ 20,092	$ 11,000	$ 11,000	$ 11,500	$ 500	4.55%
Auction revenue	4073.5150	17,709	-	6,590	-	-	-	-	n/a
Charges for Services	4073.5190	19,257	3,200	4,000	-	-	-	-	n/a
Interest	4073.5170	3,106	4,284	604	500	500	500	-	0.00%
Total Revenue Drug Enforcement		**$ 59,364**	**$ 16,124**	**$ 31,286**	**$ 11,500**	**$ 11,500**	**$ 12,000**	**$ 500**	**4.35%**



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

Total Special Revenue Funds Expenditures and Transfers Out

	2007	2008	2009	2010	2011	Difference	Percent
	Actual	Actual	Actual	Budget	Approved	2011-2010	Change
Salaries and Wages	$ 3,968,102	$ 4,210,928	$ 4,209,172	$ 4,106,725	$ 4,043,854	$ (62,871)	-1.53%
Benefits	1,310,062	1,423,922	1,418,729	1,378,302	1,424,148	45,847	3.33%
Operating Expenditures	2,566,498	2,603,382	2,999,424	2,807,412	3,012,168	204,756	7.29%
Debt Service	416,073	448,987	502,682	370,378	404,110	33,732	9.11%
Capital Outlay	983,275	245,386	965,282	506,539	373,558	(132,981)	-26.25%
Transfers Out	-	40,952	218,567	86,566	86,566	-	0.00%
Total	**$ 9,244,010**	**$ 8,973,558**	**$ 10,313,856**	**$ 9,255,922**	**$ 9,344,404**	**$ 88,483**	**0.96%**



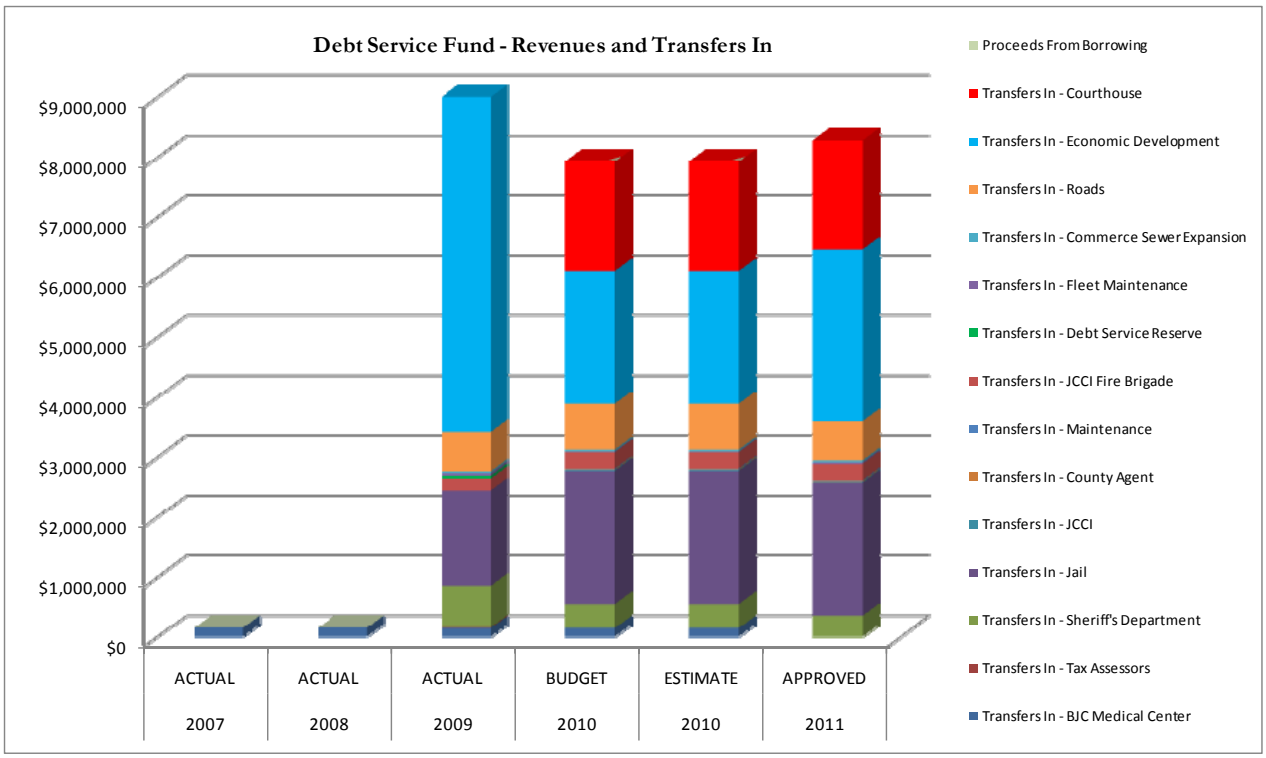
DEBT SERVICE FUND

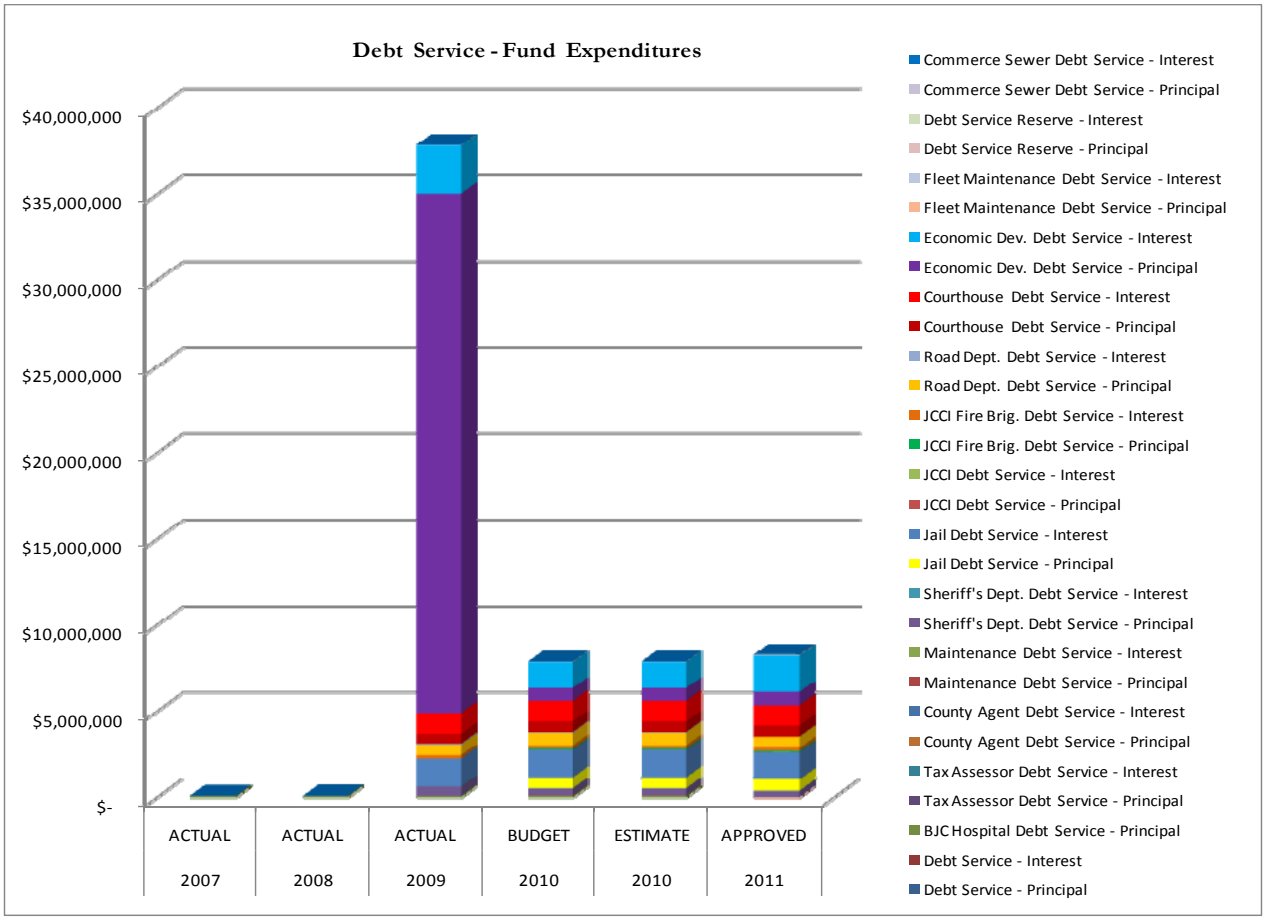
The Debt Service Fund is used to account for the funds being accumulated to make payments for the County's contract related to the Banks-Jackson-Commerce Hospital Authority Series 2003A and 2003B Revenue Anticipation Certificates as well as the actual payments made each year. However, in 2009 the debt 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 2010, it is important to note that $600,000 in principal and $1,083,206 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 FY2011 budget in the amount of $765,000 for principal and $2,109,248 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 increase for the debt service interest line item is 10.9% or $498,392.

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

		2007	2008	2009	2010	2010	2011	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2011-2010	CHANGE
REVENUE SOURCE									
Interest		$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Transfers In		156,357	155,833	38,109,217	7,928,450	7,928,450	8,286,386	357,936	4.51%
Proceeds from borrowing		-	-	-	-	-	-	-	n/a
Total Revenue Debt Service Fund		**$ 156,357**	**$ 155,833**	**$ 38,109,217**	**$ 7,928,450**	**$ 7,928,450**	**$ 8,286,386**	**$ 357,936**	**4.51%**
OBJECT OF EXPENDITURE									n/a
Debt Service - Principal		$ 97,500	$ 101,250	$ 31,972,702	$ 3,357,282	$ 3,357,282	$ 3,216,826	(140,456)	-4.2%
Debt Service - Interest		58,857	54,583	5,945,455	4,571,168	4,571,168	5,069,560	498,392	10.9%
Intergovernmental		-	-	-	-	-	-	-	n/a
Total Expenditures Debt Service Fund		**$ 156,357**	**$ 155,833**	**$ 37,918,157**	**$ 7,928,450**	**$ 7,928,450**	**$ 8,286,386**	**$ 357,936**	**4.51%**


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 2007
ACTUAL 2008
ACTUAL 2009
BUDGET 2010
ESTIMATE 2010
APPROVED 2011
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
$40,000,000
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$-
ACTUAL 2007
ACTUAL 2008
ACTUAL 2009
BUDGET 2010
ESTIMATE 2010
APPROVED 2011
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
County Agent Debt Service - Interest
County Agent Debt Service - Principal
Tax Assessor Debt Service - Interest
Tax Assessor Debt Service - Principal
BJC Hospital Debt Service - Principal
Debt Service - Interest
Debt Service - Principal

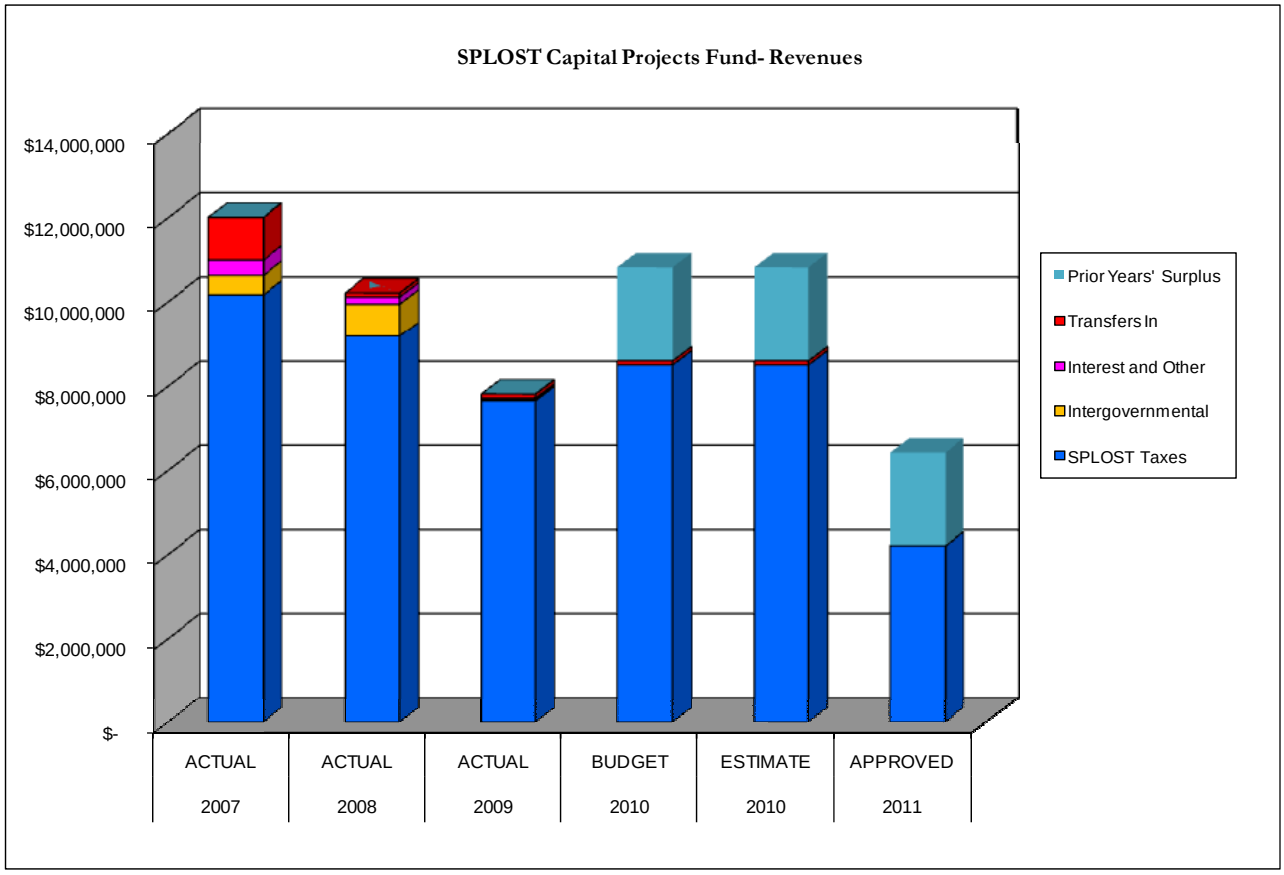
SPLOST CAPITAL PROJECTS FUND

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.

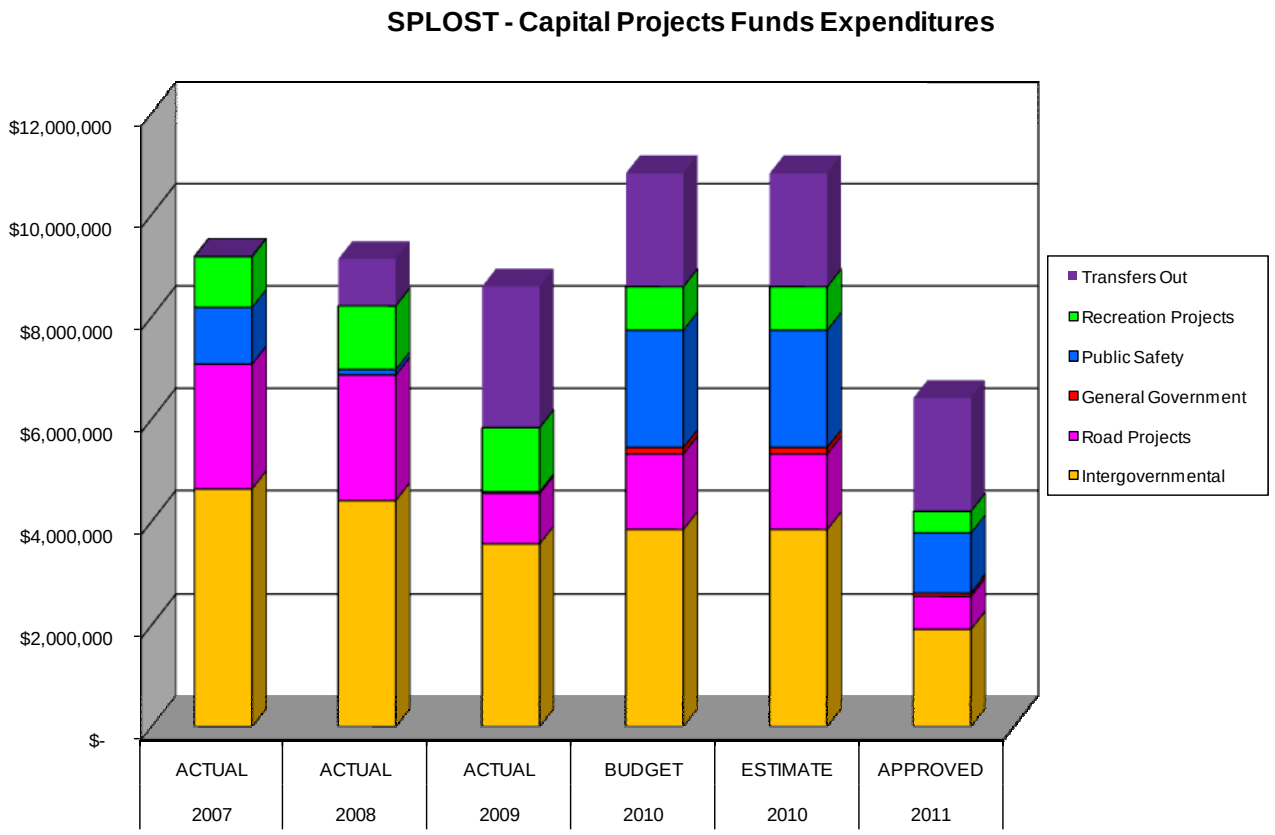
SPLOST Project Funds Revenues

	2007	2008	2009	2010	2010	2011	DIFFERENCE	PERCENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2011-2010	CHANGE
REVENUE SOURCE								
Taxes	$ 10,164,160	$ 9,183,845	$ 7,660,219	$ 8,500,001	$ 8,500,001	$ 4,202,501	$ (4,297,501)	-50.56%
Intergovernmental	458,588	763,181	39,050	-	-	-	-	n/a
Interest and Other	357,996	166,965	22,327	-	-	-	-	n/a
Transfers In	1,028,289	95,000	95,000	95,000	95,000	-	(95,000)	-100.00%
Prior Years' Surplus	-	-	-	2,216,774	2,216,774	2,214,947	(1,827)	-0.08%
Total Revenue SPLOST Fund	**$ 12,009,033**	**$ 10,208,991**	**$ 7,816,596**	**$ 10,811,775**	**$ 10,811,775**	**$ 6,417,448**	**$ (4,394,328)**	**-40.64%**



SPLOST Projects Fund Expenditures

OBJECT OF EXPENDITURE	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Intergovernmental	$ 4,640,064	$ 4,414,733	$ 3,565,151	$ 3,845,396	$ 3,845,396	$ 1,922,698	$ (1,922,698)	-50.00%
Road Projects	2,438,761	2,453,480	984,720	1,476,662	1,476,662	643,331	(833,331)	-56.43%
Recreation Projects	993,870	1,243,435	1,253,792	850,253	850,253	425,127	(425,127)	-50.00%
General Government	-	-	33,456	127,513	127,513	63,757	(63,757)	-50.00%
Public Safety	1,109,113	107,840	-	2,295,177	2,295,177	1,147,589	(1,147,589)	-50.00%
Transfers Out	-	915,134	2,759,958	2,216,774	2,216,774	2,214,947	(1,827)	-0.08%
Total Expenditures SPLOST Fund	**$ 9,181,808**	**$ 9,134,621**	**$ 8,597,077**	**$ 10,811,775**	**$ 10,811,775**	**$ 6,417,448**	**$ (4,394,328)**	**-40.64%**



The Capital Projects Fund 2011 Budget has decreased from the 2010 Approved Budget due to the expiration of the SPLOST IV on June 30, 2011. SPLOST V was passed by voter referendum on November 2, 2010 and collections will commence on July 1, 2011. These SPLOST V collections were not included in the 2011 Approved budget as budget adoption occurred before the referendum was approved by the voters. Transfers out have remained relatively unchanged 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 (SPLOST IV). The following is a breakdown of categories that will receive SPLOST dollars in 2011:

1) $1,147,589 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) $690,831 budgeted for expansion and improvements to the county water system.

3) $1,231,867 is allocated for improvements and expansions of the water systems within the county's municipalities.
4) $643,331 is to be used for base and paving, resurfacing and clean-up of the county's roads and bridges.
5) $63,757 is designated for the continued functions of the Jackson County Health Department and improvements to the various libraries within the county.
6) $425,127 is allocated for improvements of existing parks.
7) $2,214,947 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.

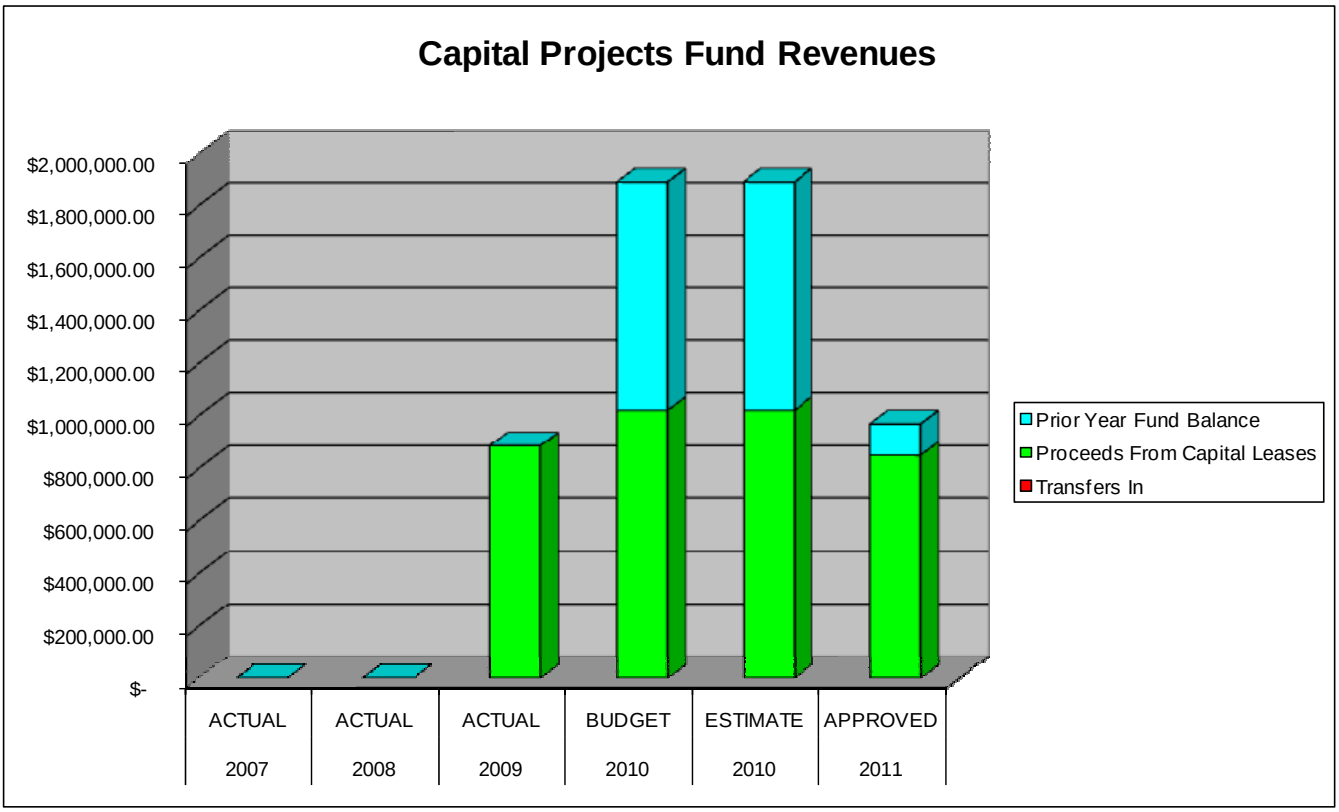
CAPITAL PROJECTS FUND - OTHER

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 $119,513 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

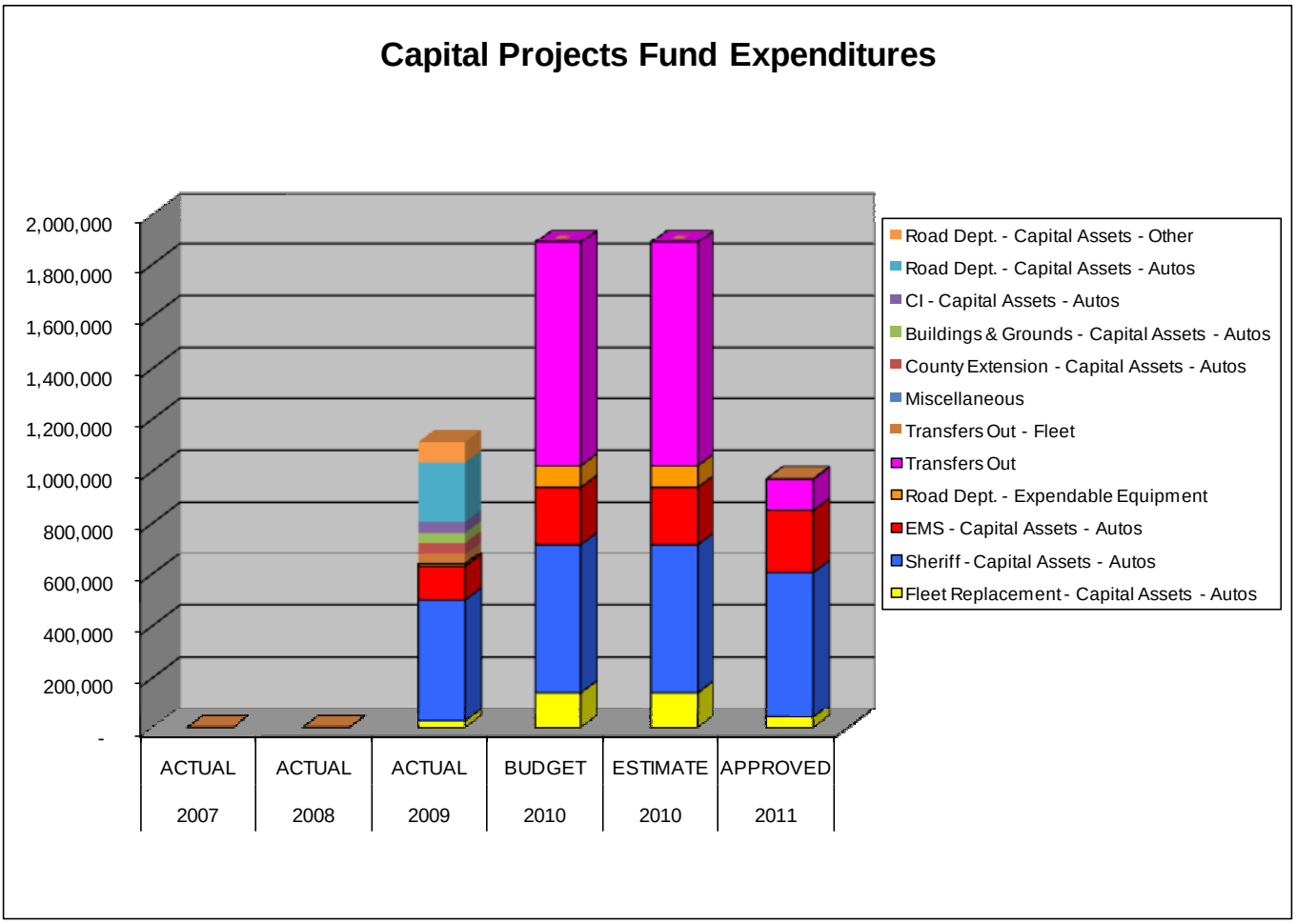
		2007	2008	2009	2010	2010	2011	DIFFERENCE	PERCENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2011-2010	CHANGE
	Number								
REVENUE SOURCE									n/a
Transfers In	72.4021.5998	$ -	$ -	$ -	$ -	$ -		-	n/a
Sale of Capital Assets	72.4010.5172	-	-	43,976				-	n/a
Vendor Compensation	72.4010.5173	-	-	48				-	n/a
Proceeds From Capital Leases	72.4010.5200	-	-	888,090	1,022,000	1,022,000	851,500	(170,500)	-16.68%
Proceeds From Capital Leases	72.4018.5200	-		575,000				-	n/a
Proceeds From Insurance Claims	72.4018.5201	-	-	28,023				-	n/a
Prior Year Fund Balance	72.4010.6000	-	-	-	867,038	867,038	119,513	(747,525)	-86.22%
Total Revenues		**$ -**	**$ -**	**$1,535,138**	**$ 1,889,038**	**$ 1,889,038**	**$ 971,013**	**$ (918,025)**	**-48.60%**



Capital Projects Fund Continued…

Capital Projects Fund – Expenditures

		2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Miscellaneous	72.5110.0352	$ -	$ -	$ 3,340	$ -	$ -	$ -	$ -	n/a
County Extension - Capital Assets - Autos	72.5128.0471	-	-	41,400			-	-	n/a
Buildings & Grounds - Capital Assets - Autos	72.5139.0471	-	-	38,750			-	-	n/a
Fleet Replacement - Capital Assets - Autos	72.5474.0471	-	-	26,640	144,000	144,000	$ 41,500	(102,500)	-71.18%
Sheriff - Capital Assets - Autos	72.5218.0471	-	-	474,107	575,000	575,000	565,000	(10,000)	-1.74%
EMS - Capital Assets - Autos	72.5222.0471	-	-	130,328	220,000	220,000	245,000	25,000	11.36%
EMS - Capital Assets - Other	72.5222.0473	-	-	-	-	-	-	-	n/a
EMS - Expendable Equipment	72.5222.0476	-	-	-	-	-	-	-	n/a
CI - Capital Assets - Autos	72.5225.0471	-	-	41,488	-	-	-	-	n/a
Road Dept. - Capital Assets - Autos	72.5426.0471	-	-	228,087	-	-	-	-	n/a
Road Dept. - Capital Assets - Other	72.5426.0473	-	-	79,724	-	-	-	-	n/a
Road Dept. - Expendable Equipment	72.5426.0476	-	-	9,158	83,000	83,000	-	(83,000)	-100.00%
Transfers Out - Fleet	72.5474.0999	-	-	40,034	-	-	-	-	n/a
Transfers Out	73.5142.0999	-	-	-	867,038	867,038	119,513	(747,525)	-86.22%
Total Capital Expenditures		**$ -**	**$ -**	**$1,113,054**	**$ 1,889,038**	**$ 1,889,038**	**$ 971,013**	**$ (918,025)**	**-48.60%**



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

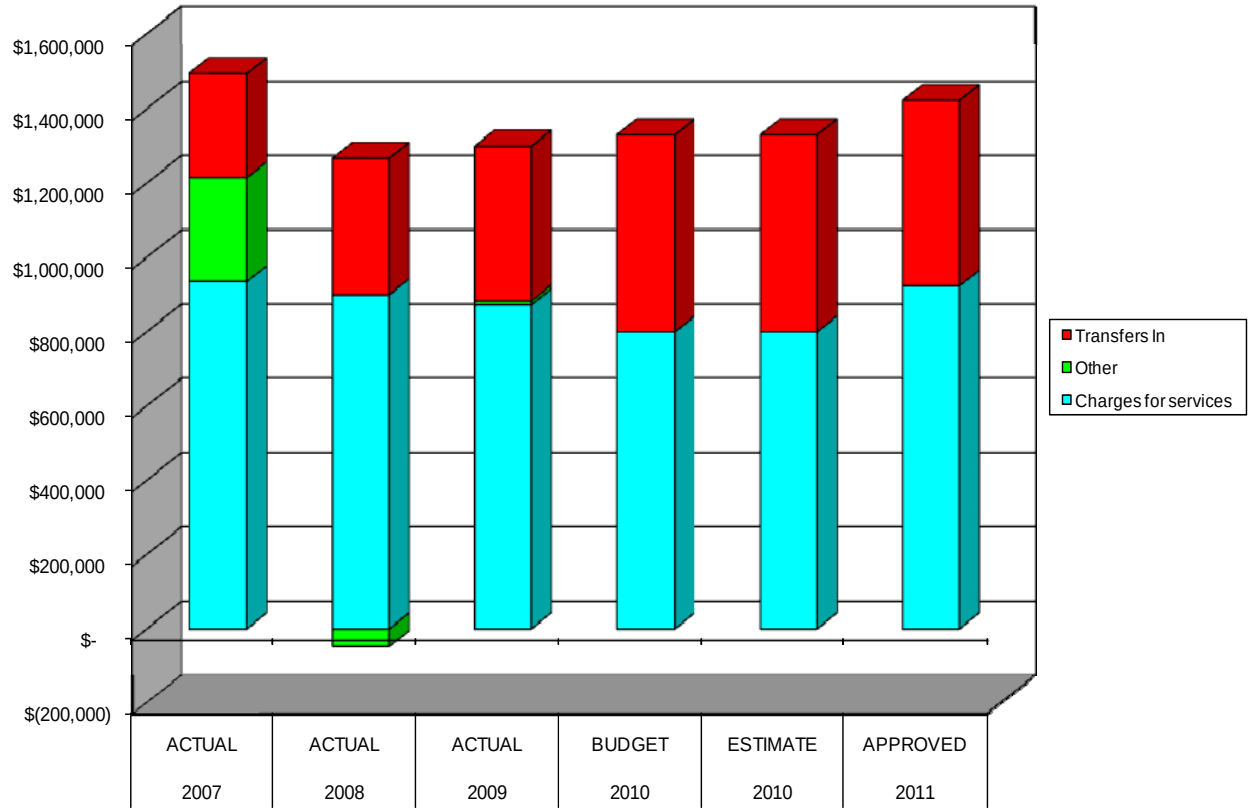
Resources

Charges and fees for service are expected to raise $922,800 or 64.9% of anticipated revenues in FY 2011.

Uses

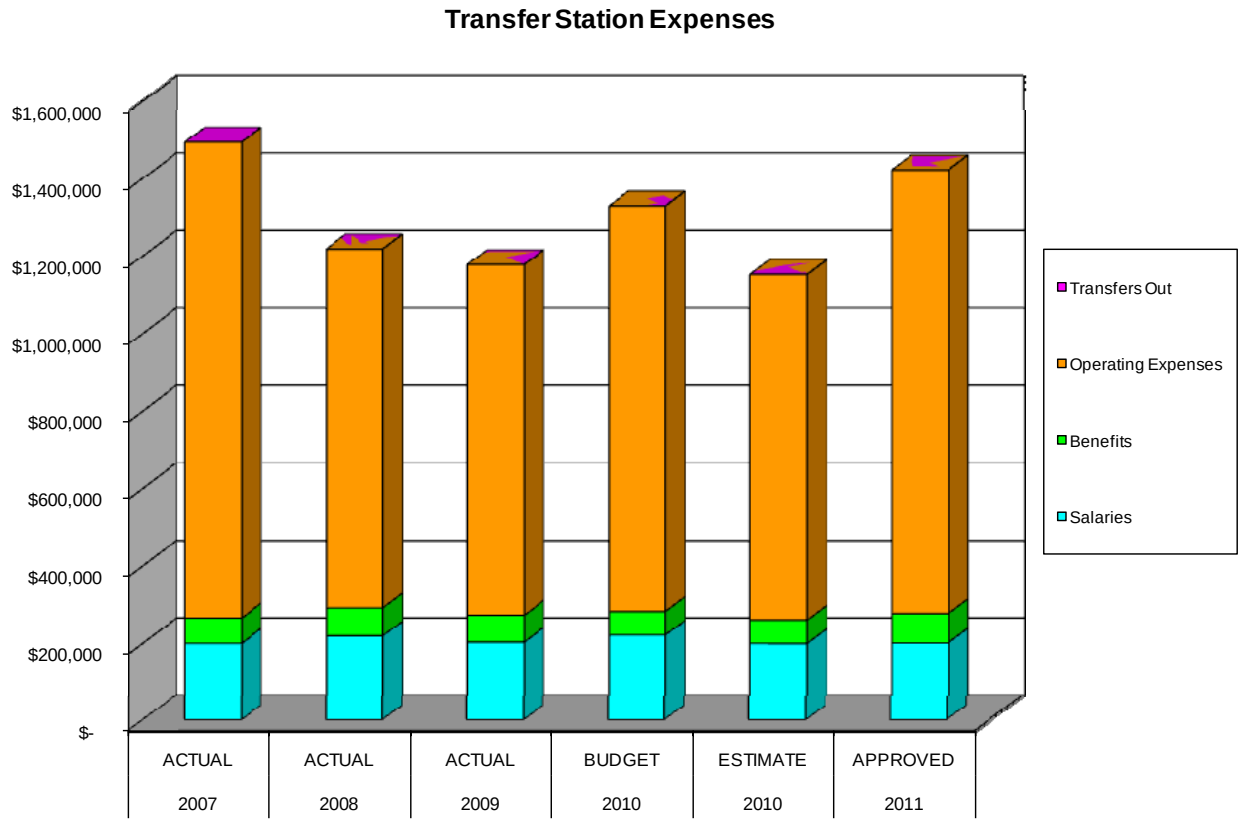
Transfer Station Fund uses consisting of operating and maintenance (O & M) expenditures are approved for $1,422,628. This is an increase of 7.00% from FY 2010 Approved Budget.

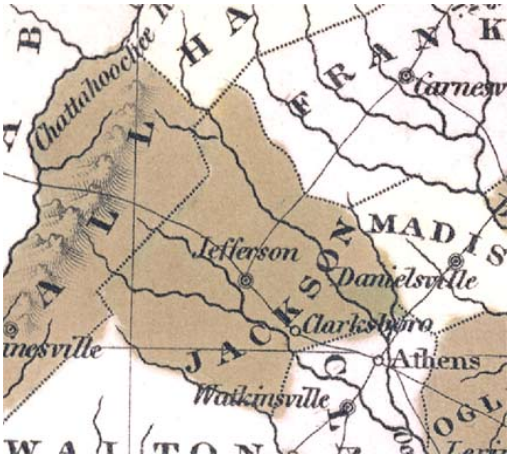
	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
REVENUE SOURCE								
Total Charges for Services	$ 1,215,044	$ 833,488	$ 883,202	$ 800,000	$ 800,000	$ 922,800	$ 122,800	15.35%
Total Other	$ -	$ 18,027	$ -	$ -	$ -	$ -	$ -	n/a
Transfers In	$ 279,281	$ 367,279	$ 416,102	$ 529,609	$ 529,609	$ 499,828	$ (29,781)	-5.62%
Total Revenues Transfer Station	$ 1,494,325	$ 1,218,794	$ 1,299,304	$ 1,329,609	$ 1,329,609	$ 1,422,628	$ 93,019	7.00%



Transfer Station Fund continued…

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENSES								
Salaries Total	$ 200,762	$ 220,110	$ 203,993	$ 222,179	$ 200,490	$ 201,603	$ (20,576)	-9.26%
Benefits Total	$ 65,532	$ 72,222	$ 69,598	$ 60,902	$ 60,612	$ 75,692	$ 14,790	24.29%
Operating Expenses Total	$ 1,228,031	$ 926,462	$ 904,849	$ 1,046,528	$ 891,450	$ 1,145,333	$ 98,805	9.44%
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Transfer Station Total	$ 1,494,325	$ 1,218,794	$ 1,178,440	$ 1,329,609	$ 1,152,552	$ 1,422,628	$ 93,019	7.00%





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 808,161), 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, 2010 news release from the U.S. Census bureau ranks Jackson County, GA as Number 22 on the list of "100 Fastest Growing Counties in the U.S during the decade, up from 23rd the year before." 2010 population estimates project the current population is over 63,544. Additionally, Jackson County was ranked as the 6th fastest growing county in the state in one year's time. Official projections for 2011 are in the range of 64,000 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 2009 census estimates. The county seat is Jefferson (7,917), 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 6,574), 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. The town's current population is estimated at 634.

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 648.

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 7,000 students.

Two municipal systems also provide accredited services. The Jefferson municipal system has an enrollment of about 2,600 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

Braselton is home to Thompson Mills Forest, the official State arboretum located in far-western Jackson County. The 330 acres is managed by the University of Georgia's Warnell School of Forest Resources and contains a collection of natural native plant species both common and rare as well as some exotic varieties of flora contained within the gardens. Hundreds of plant species can be observed along the forest's trails.

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.

Document Recovery Project
Jackson County Courthouse
Jefferson, Georgia

THE JACKSON COUNTY SEAL ADOPTION

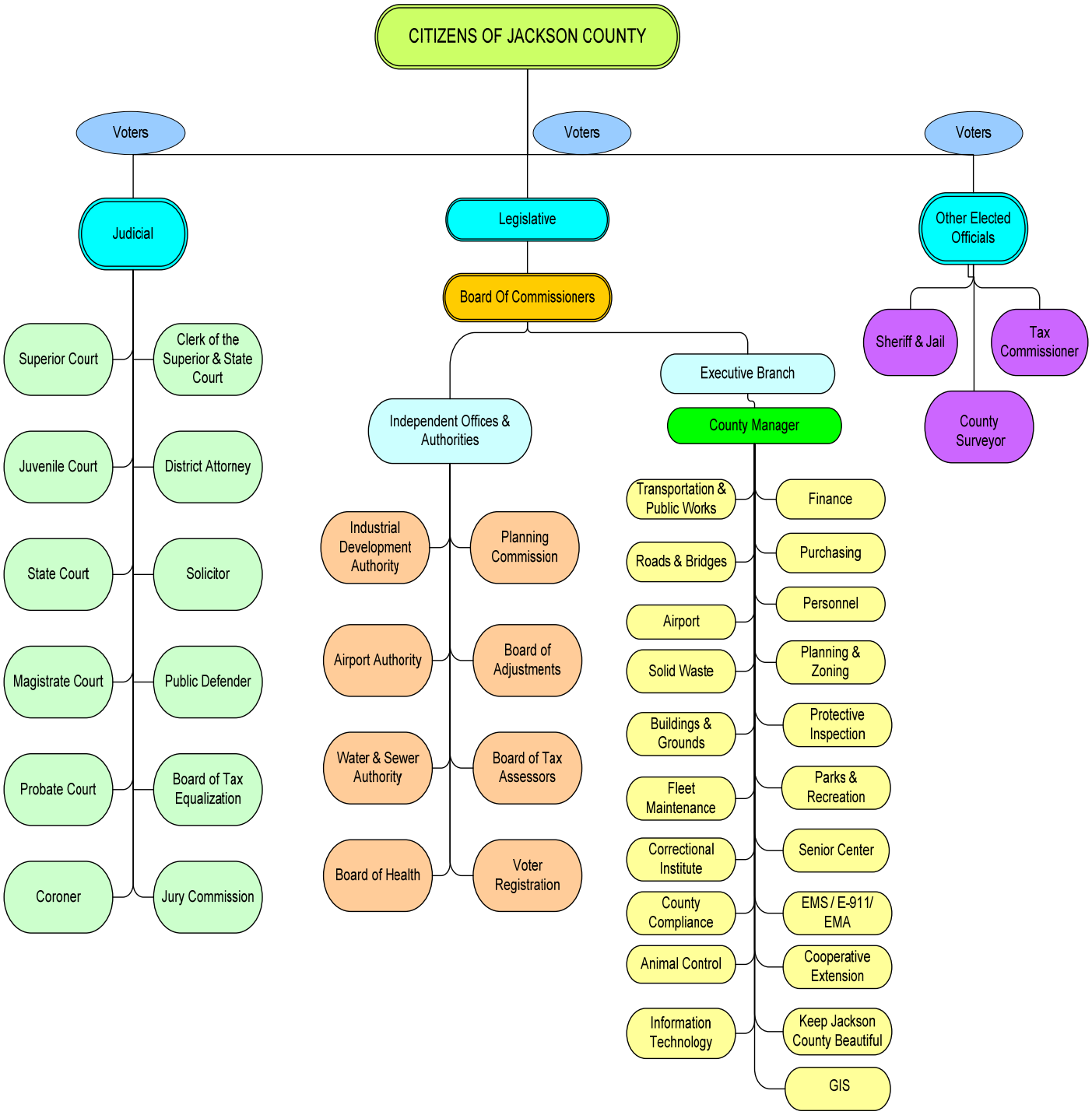
The Official Seal for Jackson County was adopted on October 23, 1975. In a called session, the Jackson County Board of Commissioners received a committee from the Beautification Through Conservation Committee. In attendance were Chairman H.W. Summerour, James S. Johnson, Thomas L. Howington, Attorney 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 2011 – December 2014
Dwain Smith – District 4	January 2011 – December 2014

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**
Henry Williams	**Chief Tax Appraiser**
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**
Vacancy	**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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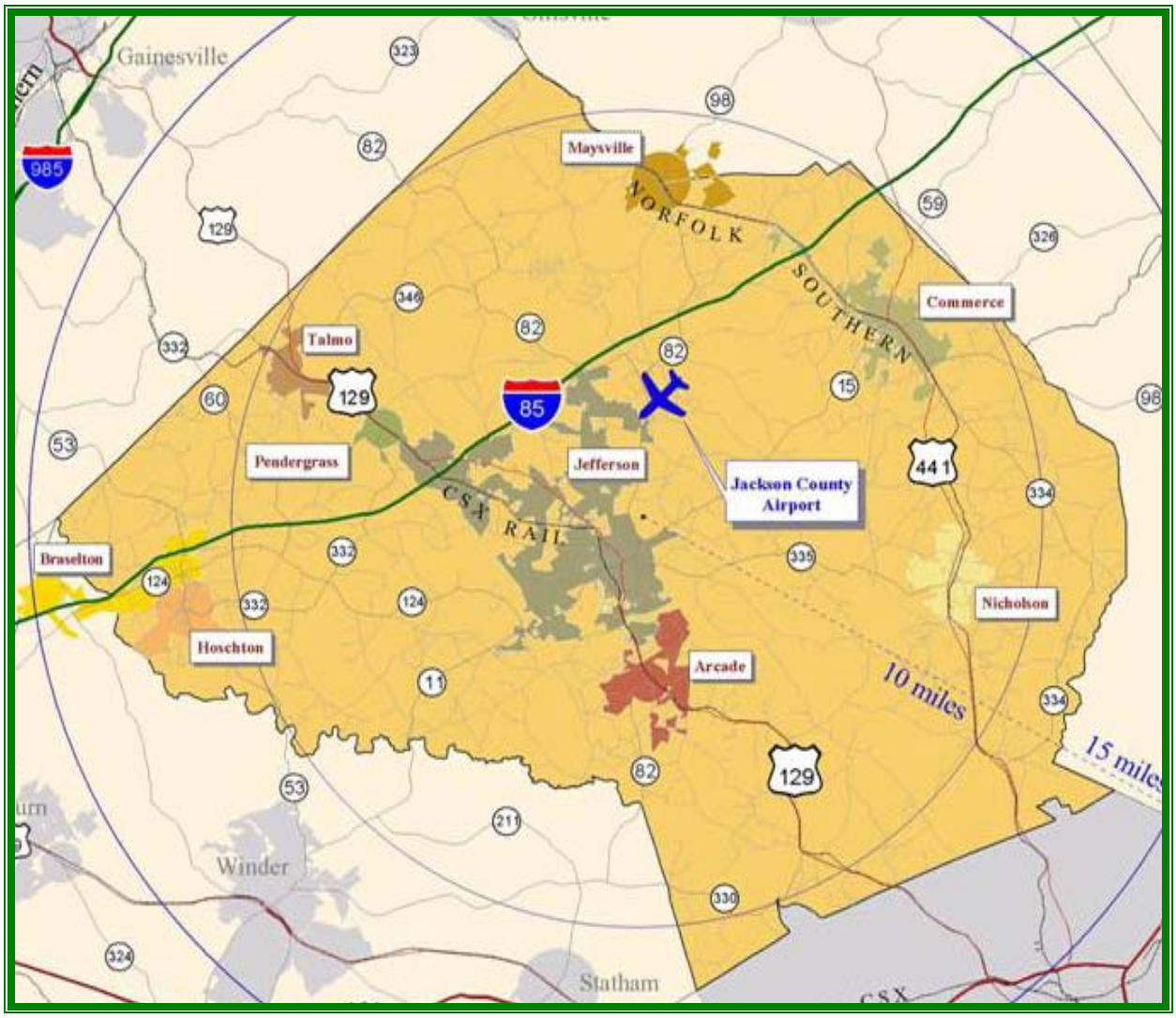
JACKSON COUNTY TOPOGRAPHIC MAP



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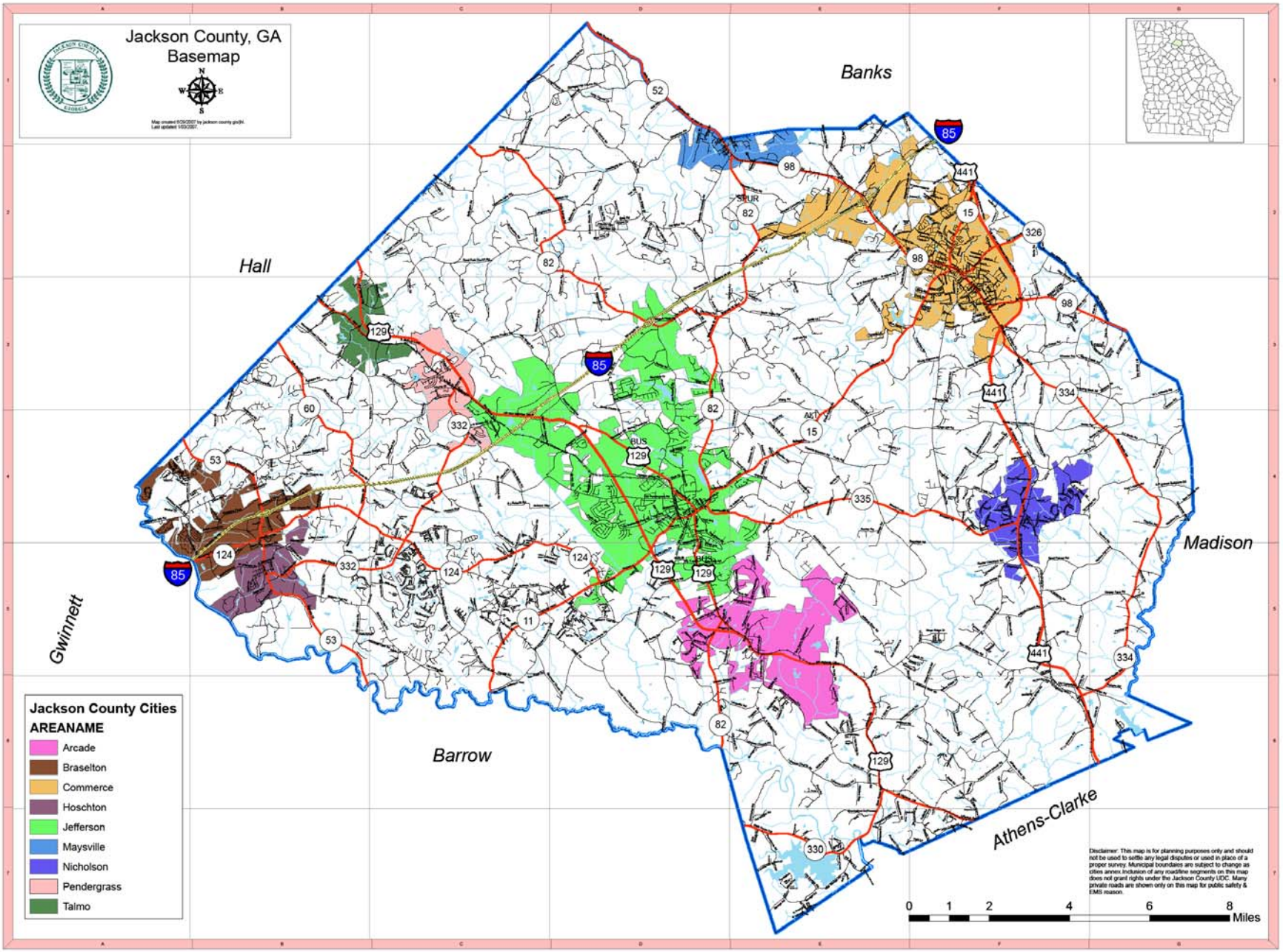
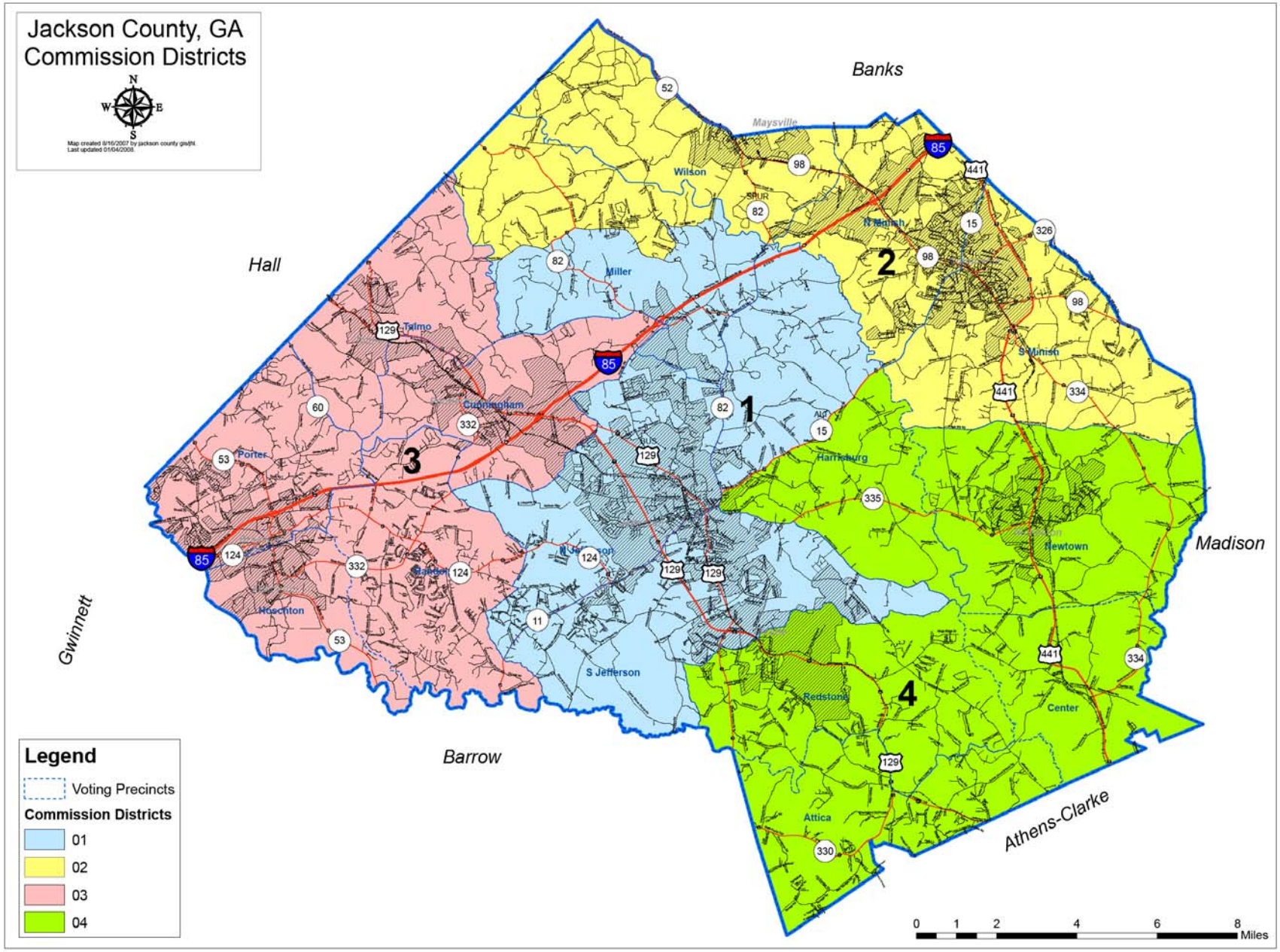
JACKSON COUNTY ~ MUNICIPALITIES



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/post-closure 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 Division shall have full authority to question the quality 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 without discussing recommended changes with the originating department.

7. The Purchasing Division 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 Division 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 Division 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 Division 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 Division 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 FY11 operating budget, a request for FY11 budget information was sent to each department head and elected official on May 3, 2010. A budget manual was included with the memo along with a budget worksheet showing expenditures by line item with three years historical, 2010 appropriated budget, year-to-date actual and a blank request column for FY11. 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 FY11; 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 2010 Budget Document. Each department was requested to provide justification for any line item requests that increased over the approved FY10 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 FY11 requests for appropriations, to the Finance Director, on or before June 4, 2010, 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 10 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 2010 funds available were also reviewed in an effort to utilize 2010 funding to reduce or eliminate additional funding in 2011. The overall FY11 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 September 20, 2010. 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.

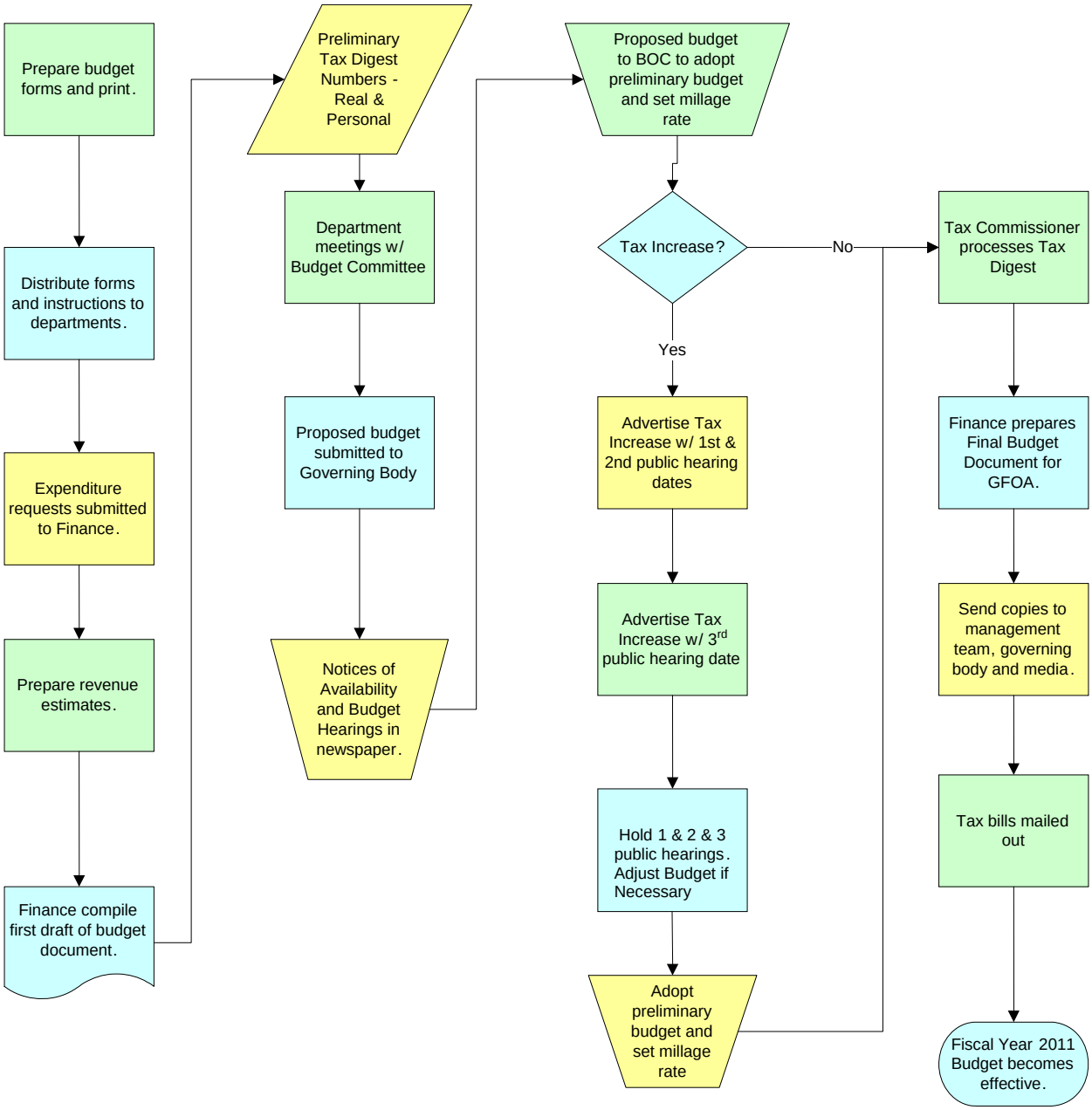
The final proposed FY11 budget was adopted by the Jackson County Board of Commissioners on October 8, 2010 during a called meeting, which was also open to the public. The approved FY11 budget was entered in the County's financial program and a copy of each department's approved budget was distributed 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.

2011 BUDGET SCHEDULE

March 30, 2010 - May 1, 2010	Budget packets are created and readied for distribution.
May 3, 2010	Budget packets are sent out to departments to fill out and send back by June 4, 2010.
June 4, 2010 - June 14, 2010	Budget Staff work to compile budget data, estimate revenues and prepare preliminary documents for Budget Committee Meetings.
June 14, 2010 - July 29, 2010	Budget Committee meets as needed with various Department Directors, Elected Officials, and/or Independent Agencies to discuss their respective budget requests.
September 20, 2010	Notice of budget availability is submitted by noon to the local newspaper for publishing.
September 20, 2010	First reading of the budget
September 22, 2010	Notice of Budget Availability appears in the newspaper.
September 20, 2010	Five-Year History is sent to the newspaper to be published
September 22, 2010	Five-Year History appears in the newspaper.
October 4, 2020	Jackson County Board of Commissioners final vote notification is sent to the newspaper for publishing.
October 6, 2010	Notice of Jackson County Board of Commissioners final vote on the Fiscal Year 2011 Budget appears in the newspaper.
October 8, 2010	Meeting to adopt FY 2011 budget and set millage rates
October 8, 2010 – February 8, 2010	Finance Department prepares annual budget document for GFOA.
October 22, 2010	Tax bills are mailed out
December 21, 2010	Payment of tax bills due
January 1, 2011	FY 2011 Budget becomes effective

Budget Process Flow Chart



Jackson County Government FY 2011 Budget Calendar		
Date	**Budget Process**	**Person/Department Responsible**
Monday, May 3, 2010 - Friday, June 4, 2010	Time-frame departments have to fill out their budget packages	Finance Department All County Departments
Friday, June 14, 2010 - Monday, June 14, 2010	Budget Staff work to compile budget data and to prepare preliminary documents for Budget Committee Meetings.	Finance Department
Monday, June 14, 2010 through Tuesday, July 29, 2010	Budget Committee meets as needed with various Department Directors, Elected Officials, and Independent Agencies to discuss their respective budget requests.	County Manager Finance Department
Monday, September 20, 2010	Submit Notice of Budget Availability to newspaper by noon.	Finance Department
Monday, September 20, 2010	First reading of preliminary budget at the Board of Commissioners meeting.	Board of Commissioners County Manager Finance Department
Monday, September 20, 2010	Five-year history is sent to newspaper by noon for publishing.	Finance Department
Wednesday, September 22, 2010	Notice of Budget Availability appears in newspaper.	Finance Department
Wednesday, September 22, 2010	Five-year history to appear in newspaper.	Board of Commissioners County Manager Finance Department
Monday, September 27, 2010	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
Wednesday, September 29, 2010	Notice of 1st and 2nd Public hearings for XXXX Fire District tax increase appears in newspaper.	XXXX Fire Department Finance Department
Monday, October 4, 2010	Submit notice of XXXX Fire District's 3rd public hearing on tax increase to the newspaper for publishing.	XXXX Fire Department Finance Department
Monday, October 4, 2010	Submit Jackson County Board of Commissioners final vote notification to the newspaper for publishing.	Board of Commissioners County Manager Finance Department

Wednesday, October 6, 2010	Notice of XXXX Fire District's 3rd public hearing on tax increase appears in the newspaper.	XXXX Fire Department Finance Department
Wednesday, October 6, 2010	Notice of Jackson County Board of Commissioners final vote on the Fiscal Year 2011 Budget appears in the newspaper	Finance Department
Thursday, October 7, 2010	XXXX Fire Department holds 1st & 2nd public hearings on tax increase at 10:00 A.M. and 6:30 P.M.	XXXX Fire Department
Friday, October 8, 2010	3rd and final hearing on XXXX Fire District tax increase at 8:30 A.M.	XXXX Fire Department
Friday, October 8, 2010	Meeting at 9:00 A.M. to adopt FY 2011 budget and set millage rates.	Board of Commissioners County Manager Finance Director
Monday, October 11, 2010	Tax Commissioner processes tax digest and delivers to State.	Board of Commissioners County Manager Finance Director
September, 2010 - Wednesday, December 8, 2010	Finance Department prepares budget document for GFOA.	Finance Department
Friday October, 22, 2010	Tax bills mailed out.	Tax Commissioner
Sunday, December 21, 2010	Payment of tax bills due.	Tax Commissioner
Saturday, January 1, 2011	FY 2011 Budget becomes effective.	Finance Department

2010

January						
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31						

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28						

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29	30	31				

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31						

November						
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28	29	30				

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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

BUDGETING AND ACCOUNTING CONTROLS:

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

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

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

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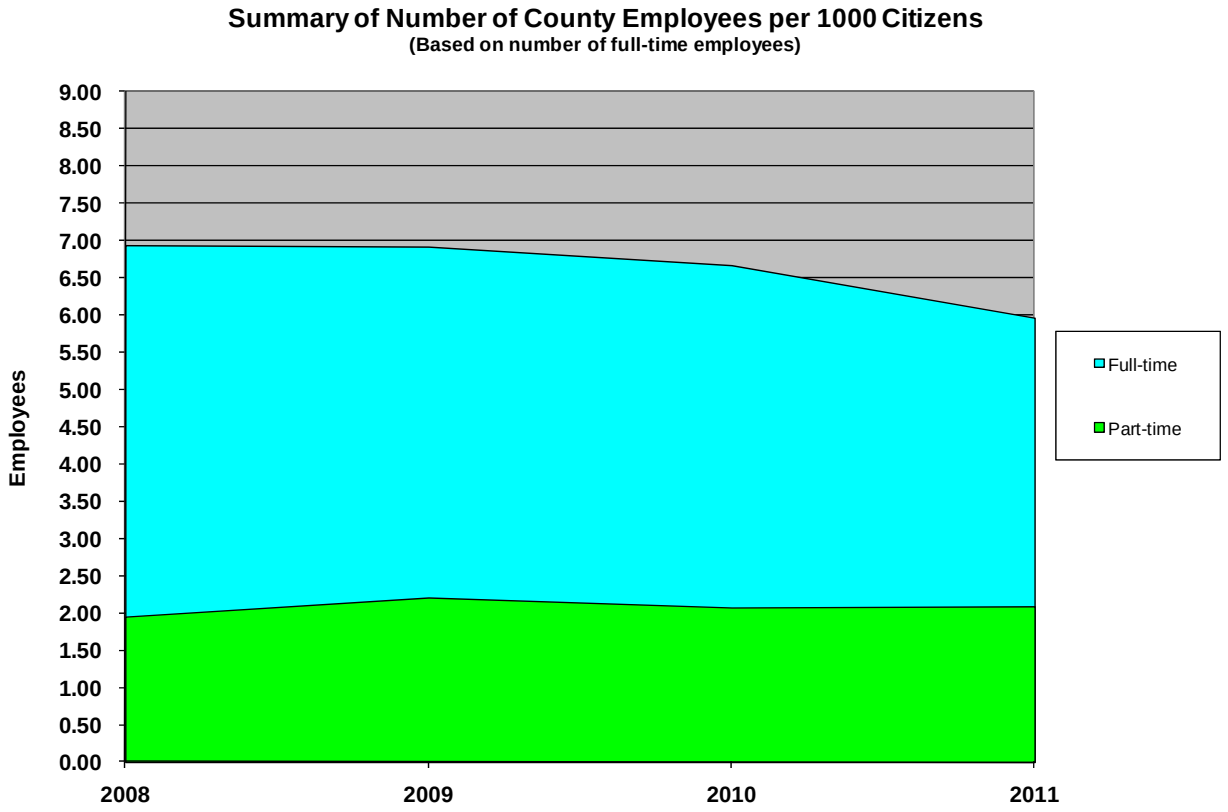
PERSONNEL SUMMARY

Jackson County is committed to a level of excellence in the quality and delivery of all programs and services. In the FY 2011 Approved Budget, 512 (378 full time and 134 part-time) employees are approved to meet the daily needs of our citizens and visitors. These employees will landscape our parks, respond to emergencies, 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 2010, the United States Census Bureau rated Jackson County as the 22nd fastest-growing county (by percentage) in the United States for the decade and 6th in Georgia 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 2011 Approved Budget Staffing Summary:

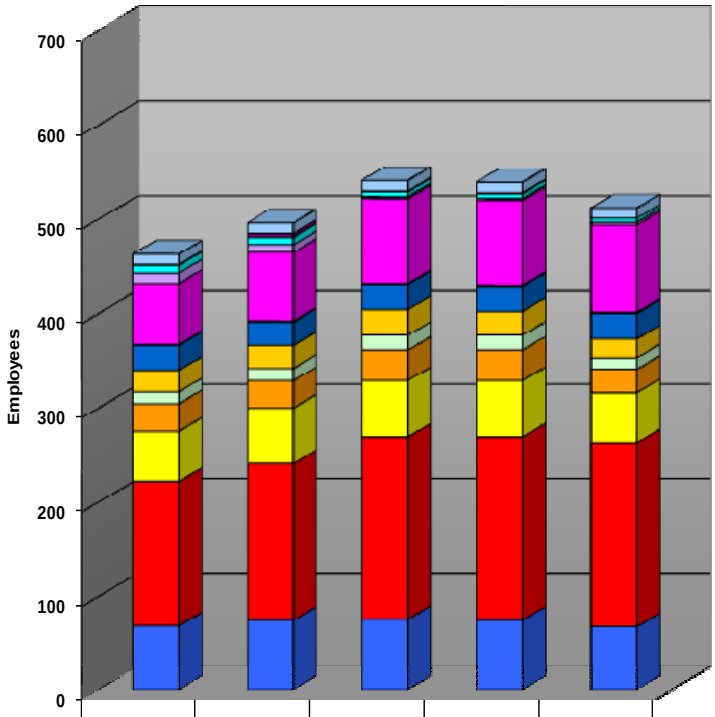
No additional employees that were not budgeted were hired after the adoption of the FY 2010 budget. Full-time positions have decreased as budgeted by 32 due to implementation of a reduction-in-force in September, 2010 that also included elimination of existing vacant positions from the 2011 budget.

There was a net increase in part-time positions for FY 2011 due to some full-time employees being moved to part-time status in the reduction-in-force.

The following list reflects the changes during FY 2010 and as budgeted in FY 2011.

Vacant Positions Removed when budgeting for FY 2011		
Department	**Job**	**Total Cost**
Clerk of Courts	Deputy Clerk	$ 34,130
Clerk of Courts	Chief Deputy Clerk	20,790
Correctional Institute	Corrections Officer	36,286
Correctional Institute	Corrections Officer	36,286
Correctional Institute	Corrections Officer	36,286
District Attorney	Legal Secretary	36,548
District Attorney	Calendar Clerk	34,757
Finance	Staff Accountant	46,852
Finance	Budget Analyst	19,256
Fleet Maintenance	Diesel Mechanic	43,408
Parks & Recreation	Assist Dir-Park Services	57,895
Parks & Recreation	N/C Corrections Officer	36,104
Planning & Zoning	Sr. Planner	71,943
Road Department	Sr Corrections Detail Officer	41,766
Road Department	Corrections Detail Officer	37,555
Solid Waste	C/O equipment operator	37,961
Solid Waste	Compactor Atdt	7,713
Solid Waste	Compactor Atdt	7,713
Tax Assessor	Appraisal Clerk	32,518
Transit	Driver	28,734
Transit	Coordinator	38,899
		$ 743,402
FY 2011 RIF'S Factored Into Budget		
Department	**Job**	**Total Cost**
Clerk of Courts	Deputy Clerk	$ 33,794
Code Compliance	Code Comp Officer	41,161
Code Compliance	Code Comp Officer	49,342
Correctional Institute	Administrative Clerk	41,751
Correctional Institute	Food Services Supervisor	47,260
Correctional Institute	Corrections Officer	36,597
County Manager	Executive Assistant	49,946
EMS	Receptionist/Secretary	40,990
Finance	Accounting Technician	30,978
Fleet Maintenance	Superintendent	67,546
Information Technology	Network Engineer	57,957
KJCB	Director	15,020
Parks & Recreation	Cert. Corrections Detail Officer	47,191
Parks & Recreation	Asst. Director	59,507
Probate Court	PT Administrative Clerk	5,313
Project Management	Contract Administrator	44,237
Protective Inspection	Building Inspector	41,550
Protective Inspection	Administrative Assistant	27,466
Purchasing	Buyer	47,260
Road Dept.	Assist Road Super	56,819
Tax Commissioner	Tag Technician	33,772
		$ 875,456
		$ 1,618,858
Total RIF's:	20.5	
Total Vacancies:	21	
Total Positions Eliminated:	42.5	

Personnel Summary by Function (2007 – 2011)



	2007	2008	2009	2010	2011
SENIOR CENTER	11	11	11	11	11
ENGINEERING	1	4	1	1	0
PLANNING & ZONING	8	8	5	5	4
PROTECTIVE INSPECTION	11	8	2	2	3
EMERGENCY SERVICES/AMBULANCE	65	73	90	90	93
EMERGENCY MANAGEMENT AGENCY	1	1	1	1	1
E-911	26	25	27	27	27
PARKS & RECREATION	23	24	27	25	20
HEALTH & WELFARE	12.5	13	16	16	12
PUBLIC WORKS	29.5	29	32	32	25
COURT SYSTEM	53	59	60	60	53
PUBLIC SAFETY	153	166	193	194	195
GENERAL GOVERNMENT	69	75	76	75	68

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

Total Positions as Budgeted:

YEAR	2007	2008	2009	2010	2011
TOTAL	463	496	541	539	512

JACKSON COUNTY, GEORGIA
SUMMARY OF NUMBER OF COUNTY EMPLOYEES

	2007 Full-time	2008 Full-time	2009 Full-Time	2010 Full-Time	2011 Full-Time	2007 Part-time	2008 Part-time	2009 Part-time	2010 Part-time	2011 Part-time
GENERAL GOVERNMENT										
GOVERNING BODY	1	1	1	1	1	5	5	5	5	5
COUNTY MANAGER	2	2	2	2	1	0	0	0	0	0
FINANCIAL ADMINISTRATION	8	8	8	8	6	0	0	0	0	0
HUMAN RESOURCES	2	3	3	3	3	0	0	0	0	0
INFORMATION TECHNOLOGY	3	5	5	5	4	0	0	0	0	0
TAX ASSESSORS	11	12	12	12	11	3	3	3	3	5
TAX COMMISSIONER	10	10	10	10	8	0	0	0	0	1
BOARD OF REGISTRARS	2	2	2	2	2	4	4	4	4	4
COUNTY EXTENSION	1	2	2	2	2	3	2	2	2	2
PURCHASING	2	2	2	2	1	0	0	0	0	0
CODE COMPLIANCE	3	3	3	3	1	0	0	0	0	0
BUILDINGS AND GROUNDS	8	9	8	8	8	1	1	1	1	1
GRAPHIC INFORMATION SYSTEMS	0	1	2	2	2	0	0	1	0	0
TOTAL GENERAL GOVERNMENT	**53**	**60**	**60**	**60**	**50**	**16**	**15**	**16**	**15**	**18**
PUBLIC SAFETY										
SHERIFF	69	71	77	77	75	4	0	3	3	3
SCHOOL RESOURCE OFFICERS [1]	n/a	n/a	4	4	4	n/a	n/a	0	0	0
JAIL	41	56	70	70	79	2	2	3	3	3
CORONER	0	0	0	0	0	3	3	3	3	3
CORRECTIONAL INSTITUTE	31	31	30	31	25	1	1	1	1	1
ANIMAL CONTROL	2	2	2	2	2	0	0	0	0	0
TOTAL PUBLIC SAFETY	**143**	**160**	**183**	**184**	**185**	**10**	**6**	**10**	**10**	**10**
COURT SYSTEM										
CLERK OF COURT	10	13	13	13	10	4	2	2	2	2
STATE COURT	2	2	2	2	2	0	0	0	0	0
PROBATE COURT	3	3	3	3	3	1	2	2	2	1
SUPERIOR COURT	0	0	0	0	0	9	9	9	9	9
JUVENILE COURT	4	5	5	5	5	1	0	0	0	0
DISTRICT ATTORNEY	9	9	9	9	7	3	2	3	3	3
VICTIMS' ASSISTANCE	1	2	2	2	2	0	0	0	0	0
SOLICITOR - STATE COURT	3	6	6	6	5	0	0	0	0	0
MAGISTRATE COURT	3	4	4	4	4	0	0	0	0	0
PUBLIC DEFENDER	0	0	0	0	0	0	0	0	0	0
COURTHOUSE SECURITY	0	0	0	0		0	0	0	0	
TOTAL COURT SYSTEM	**35**	**44**	**44**	**44**	**38**	**18**	**15**	**16**	**16**	**15**
PUBLIC WORKS										
ROAD DEPARTMENT	18.5	17	20	20	16	0	0	0	0	0
ENGINEERING/PROJECT MANAGEMENT	0	1	1	1	0	0	0	0	0	0
FLEET MAINTENANCE DEPARTMENT	7	8	8	8	6	3	2	2	2	2
AIRPORT	1	1	1	1	1	0	0	0	0	0
TOTAL PUBLIC WORKS	**26.5**	**27**	**30**	**30**	**23**	**3**	**2**	**2**	**2**	2
HEALTH & WELFARE										
TRANSPORT	1.5	2	3	3	1	1	1	0	0	0
KEEP JACKSON BEAUTIFUL	0	1	1	1	0	1	0	0	0	1
SOLID WASTE	4	4	5	5	5	5	5	7	7	5
TOTAL HEALTH & WELFARE	**5.5**	**7**	**9**	**9**	**6**	**7**	**6**	**7**	**7**	**6**
PARKS & RECREATION										
HURRICANE SHOALS	1	1	1	1	1	5	5	5	3	3
PARKS AND RECREATION	7	7	10	10	6	10	11	11	11	10
TOTAL PARKS & RECREATION	**8**	**8**	**11**	**11**	**7**	**15**	**16**	**16**	**14**	**13**

Table continued on following page…

JACKSON COUNTY, GEORGIA
SUMMARY OF NUMBER OF COUNTY EMPLOYEES

	2007 Full-time	2008 Full-time	2009 Full-Time	2010 Full-Time	2011 Full-Time	2007 Part-time	2008 Part-time	2009 Part-time	2010 Part-time	2011 Part-time
E-911	13	13	13	13	13	13	12	14	14	14
EMERGENCY MANAGEMENT AGENCY	0	0	1	1	1	1	1	0	0	0
EMERGENCY SERVICES/AMBULANCE[2]	31	37	40	40	39	34	36	50	50	54
CODE ENFORCEMENT - INSPECTIONS	11	8	2	2	1	0	0	0	0	2
PLANNING & ZONING	8	8	5	5	4	0	0	0	0	0
ENGINEERING	1	4	1	1	0	0	0	0	0	0
SENIOR CENTER	11	11	11	11	11	0	0	0	0	0
TOTAL EMPLOYEES	346	387	410	411	378	117	109	131	128	134
Employees per 1000 citizens	6.62	6.94	6.92	6.67	5.95	2.24	1.95	2.21	2.08	2.11

TOTAL BY FUNCTION	2007	2008	2009	2010	2011
GENERAL GOVERNMENT	69	75	76	75	68
PUBLIC SAFETY	153	166	193	194	195
COURT SYSTEM	53	59	60	60	53
PUBLIC WORKS	29.5	29	32	32	25
HEALTH & WELFARE	12.5	13	16	16	12
PARKS & RECREATION	23	24	27	25	20
E-911	26	25	27	27	27
EMERGENCY MANAGEMENT AGENCY	1	1	1	1	1
EMERGENCY SERVICES/AMBULANCE	65	73	90	90	93
PROTECTIVE INSPECTION	11	8	2	2	3
PLANNING & ZONING	8	8	5	5	4
ENGINEERING	1	4	1	1	0
SENIOR CENTER	11	11	11	11	11
TOTAL	463	496	541	539	512
Population Estimates	52,292	55,778	59,254	61,620	63,544

NOTE: Totals also include elected officials

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

2 EMS Part-time staff increased due to additional personnel on on-call as needed roster.

DEBT SUMMARY

GENERAL LONG-TERM DEBT

CHANGES IN LONG TERM LIABILITIES

Long–term liability activity for the year ended December 31, 2009 was as follows:

	Balance 12/31/2008	Additions	Reductions	Adjustments	Balance 12/31/2009	Due Within One Year	Due After One Year
Governmental activities:							
Capital leases	$ 26,587,683	$ 1,533,091	$ (2,148,387)	$ -	$ 25,972,387	$2,330,782	$ 23,641,605
Plus:							
Original issue premiums	162,791	-	(6,854)	-	155,937	6,854	149,083
GEFA Note payable	215,118	-	(27,937)	-	187,181	23,713	163,468
Contracts payable - Hospital	1,218,750	-	(101,250)	-	1,117,500	105,000	1,012,500
IDA 2004 Economic Development Bonds	15,455,000	-	(715,000)	-	14,740,000	740,000	14,000,000
City of Jefferson Series A 2007 Bonds	40,595,000	-	-		40,595,000	750,000	39,845,000
Less Original Issue Discounts	(51,547)	-	1,830		(49,717)	(1,830)	(47,887)
City of Jefferson Series B 2007 Bonds	7,985,000	-			7,985,000	310,000	7,675,000
IDA 2008 Economic Development Bonds	45,000,000	-	(29,405,000)		15,595,000	-	15,595,000
IDA 2009 Economic Development Bonds	-	25,050,000	-		25,050,000	-	25,050,000
Plus:							
Original issue premiums	435,671	-	(28,568)	-	407,103	28,569	378,534
Compensated absences	629,987	595,894	(516,398)	-	709,483	516,397	193,086
Net OPEB Obligation	672,341	681,328	(60,738)		1,292,931	-	1,292,931
Governmental activities long-term liabilities	$ 138,905,794	$27,860,313	$(33,008,302)	$ -	$133,757,805	$4,809,485	$ 128,948,320
Business-type activities:							
GEFA Note Payable	$ 287,576	$ -	$ (61,859)	$ -	$ 225,717	$ 65,287	$ 160,430
Landfill closure/postclosure	946,200	6,870	(56,670)	-	896,400	49,800	846,600
Compensated absences	17,322	6,694	(8,453)	-	15,563	8,204	7,359
Business-type activities long term liabilities	$ 1,251,098	$ 13,564	$ (126,982)	$ -	$ 1,137,680	$ 123,291	$ 1,014,389

Compensated absences are generally liquidated by the General Fund.

SUMMARY OF ALL DEBT – GOVERNMENTAL ACTIVITIES:

December 31	Principal	Interest	Total
2010	$ 4,259,495	$ 6,649,446	$ 10,908,941
2011	5,327,751	6,806,491	12,134,242
2012	6,133,739	6,602,943	12,736,682
2013	6,071,069	6,355,240	12,426,309
2014	6,307,429	6,095,767	12,403,196
2015-2019	32,662,584	24,305,379	56,967,963
2020-2024	32,725,000	13,087,620	45,812,620
2025-2029	16,045,000	7,188,868	23,233,868
2030-2034	14,495,000	3,298,516	17,793,516
2035-2039	7,215,000	524,518	7,739,518
	$ 131,242,067	$ 80,914,788	$ 212,156,855

CAPITAL LEASES

Governmental activities:

Heavy equipment for road construction, various other equipment items, and the new courthouse were acquired under capital lease agreements that bear interest rates from 2.52% to 5.98%. 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, 2009, are as follows:

December 31	Principal	Interest	Total
2010	$ 2,330,782	$ 1,180,385	$ 3,511,167
2011	1,644,006	1,112,877	2,756,883
2012	939,893	1,066,623	2,006,516
2013	668,299	1,034,912	1,703,211
2014	699,407	1,005,580	1,704,987
2015-2019	3,860,000	4,529,972	8,389,972
2020-2024	4,955,000	3,395,870	8,350,870
2025-2029	6,365,000	1,954,375	8,319,375
2030-2033	4,510,000	339,500	4,849,500
	$ 25,972,387	$ 15,620,094	$ 41,592,481

CAPITAL LEASES

As of December 31, 2009, the capital assets purchased under these capital lease agreements were as follows:

	Governmental Activities
Buildings and improvements	$25,916,829
Machinery and equipment	6,377,616
Vehicles	4,258,832
Less accumulated depreciation	(6,920,001)
Net	$29,633,276

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, 2009, is $1,490,000. Jackson County's portion of these certificates is $1,117,500.

The annual requirements to amortize this contract payable as of December 31, 2009 are as follows:

December 31	Principal	Interest	Total
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	123,750	26,203	149,953
2015-2018	547,500	48,375	595,875
Total	$ 1,117,500	$ 229,459	$ 1,346,959

NOTE: Subsequent to the year end, the Hospital Authority sold its assets to a private party who will recruit physicians and operate the hospital. As part of this transaction, the 2003 Certificates were paid off.

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, 2009 are as follows:

December 31	Principal	Interest	Total
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	850,000	504,200	1,354,200
2015-2019	4,795,000	1,963,975	6,758,975
2020-2024	5,985,000	726,875	6,711,875
Total	$ 14,740,000	$ 5,515,263	$ 20,255,263

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, 2009 are as follows:

December 31	Principal	Interest	Total
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	885,000	1,728,094	2,613,094
2015-2019	5,105,000	7,966,017	13,071,017
2020-2024	6,320,000	6,718,673	13,038,673
2025-2029	7,890,000	5,110,479	13,000,479
2030-2034	9,985,000	2,959,016	12,944,016
2035-2038	7,215,000	524,518	7,739,518
Total	$ 40,595,000	$ 32,286,253	$ 72,881,253

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 4.435% 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, 2009 are as follows:

December 31	Principal	Interest	Total
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	360,000	284,464	644,464
2015-2019	2,030,000	1,186,990	3,216,990
2020-2024	2,500,000	707,563	3,207,563
2025-2028	1,790,000	124,014	1,914,014
Total	$ 7,985,000	$ 3,579,861	$ 11,564,861

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. In connection with the issuance of the Series 2009A economic development bonds discussed below, $29,405,000 of the series 2008 bonds were redeemed. The remaining $15,595,000 were redeemed on January 11, 2010 in connection with the issuance of the Series 2009B economic development binds discussed below.

The annual requirements to amortize this debt as of December 31, 2009 are as follows:

December 31	Principal	Interest	Total
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	1,920,000	1,718,784	3,638,784
2015-2019	8,390,000	5,317,232	13,707,232
Total	$ 15,595,000	$ 14,674,305	$ 30,269,305

IDA 2009 ECONOMIC DEVELOPMENT BONDS

On November 1, 2009, Jackson County entered into a contract with the Jackson County Industrial Development Authority to fund the repayment of an issue of $25,050,000 of economic development bonds with an issuance cost of $484,672 which mature from July 1, 2012 to July 1, 2024, and bear interest at rates from 4.435%. These bonds, along with $5,000,000 of unspent proceeds from the 2008A economic development bonds, were used to redeem $29,405,000 of the Industrial Development Authority 2008A economic development bonds.

The annual requirements to amortize this debt as of December 31, 2009 are as follows:

December 31	Principal	Interest	Total
2010	$ -	$ 589,580	$ 589,580
2011	-	926,850	926,850
2012	1,360,000	926,850	2,286,850
2013	1,405,000	876,530	2,281,530
2014	1,440,000	824,546	2,264,546
2015-2019	7,880,000	3,289,860	11,169,860
2020-2024	12,965,000	1,538,639	14,503,639
Total	$ 25,050,000	$ 8,972,855	$ 34,022,855

On Janaury11, 2010 Jackson County entered in to a contract with the Jackson County Industrial Development Authority to fund repayment of the balance of $15,880,000 of Series 2009B economic development bonds. These were used to redeem $15,595,000 of the Series 2008 economic development bonds as well as pay costs of issuance.

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, 2009 are as follows:

December 31	Principal	Interest	Total
2010	$ 23,713	$ 9,454	$ 33,167
2011	24,995	8,172	33,167
2012	26,346	6,821	33,167
2013	27,770	5,397	33,167
2014	29,272	3,896	33,168
2015-2017	55,084	2,958	58,042
Total	$ 187,180	$ 36,698	$ 223,878

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, 2009 are as follows:

December 31	Principal	Interest	Total
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	$ 225,717	$ 22,027	$ 247,744

COMPONENT UNITS:

Long-term liability activity for the Airport Authority for the year ended December 31, 2009 is as follows:

Business-type activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Series 2004 Revenue Notes	$ 2,145,000	$ -	$ (165,000)	$ 1,980,000	$ 170,000	$ 1,810,000

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 (5.595% as of 12/31/09). 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 5.595% effective at December 31, 2009 are as follows:

December 31	Principal	Interest	Total
2010	$ 170,000	$ 18,171	$ 188,171
2011	180,000	16,430	196,430
2012	185,000	14,628	199,628
2013	195,000	12,739	207,739
2014	205,000	10,753	215,753
2015-2019	1,045,000	21,347	1,066,347
Total	$ 1,980,000	$ 94,068	$ 2,074,068

Long-term liability activity for the Health Department for the year ended June 30, 2009 was as follows:

Governmental activities	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Compensated absences	$ 74,534	$ 36,781	$ 50,749	$ 60,566	$ 11,954	$ 48,612

Long-term liability activity for the Jackson County Water and Sewerage Authority for the year ended December 31, 2009 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Business-type Activities:						
Revenue bonds	$ 20,055,000	$ -	$ (1,950,000)	$ 18,105,000	$ 2,035,000	$ 16,070,000
Less: Deferred amounts of refunding	(1,010,522)	-	109,890	(900,632)	(109,464)	(791,168)
For issuance premiums and discounts	864,073	-	(113,022)	751,051	103,351	647,700
Total Revenue Bonds	19,908,551	-	(1,953,132)	17,955,419	2,028,887	15,926,532
Contracts Payable	19,271,972	-	(697,553)	18,574,419	717,275	17,857,144
Less: Deferred amounts of refunding	905,280	-	(78,242)	827,038	76,331	750,707
Total Contracts Payable	20,177,252	-	(775,795)	19,401,457	793,606	18,607,851
Notes Payable	3,058,624	-	(133,850)	2,924,774	138,333	2,786,441
Compensated absences	67,202	49,898	(49,374)	67,726	29,024	38,702
Business-type activities long-term liabilities	$ 43,211,629	$ 49,898	$ (2,912,151)	$ 40,349,376	$ 2,989,850	$ 37,359,526

All principal and interest payments on long-term debt are presented below.

December 31	Principal	Interest	Total
2010	$ 2,890,608	$ 1,845,968	$ 4,736,576
2011	2,851,224	1,716,930	4,568,154
2012	1,894,104	1,601,751	3,495,855
2013	2,072,179	1,527,242	3,599,421
2014	2,151,497	1,445,424	3,596,921
2015-2019	12,304,283	5,676,968	17,981,251
2020-2024	11,219,783	2,437,857	13,657,640
2025-2028	4,220,515	345,285	4,565,800
Total	$ 39,604,193	$ 16,597,425	$ 56,201,618

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 $3,525,000 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. The 1999B Series B bonds were partially refunded in December, 2006. See note about the 2006A series bonds. The outstanding balance at December 31, 2009 of the refunded portion of the bonds is $3,185,000.

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 1,300,000 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. The 2000A bonds are to acquire and upgrade a wastewater treatment plant. 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. Final maturity date of the 2000A series of bonds is September 1, 2022. The 2000A Series bonds were partially refunded in December, 2006. The outstanding balance at December 31, 2009 of the refunded portion of the bonds is $10,385,000.

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 county has entered into a contract with the Authority to provide funds from County tax revenues to repay these bonds if the net revenues of the Authority are insufficient. 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 using the effective interest rate method. The outstanding balance on the refunded 1999B and 2000A as of December 31, 2009 was $3,185,000 and $8,760,000.

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:

December 31	Principal	Interest	Total
2010	$ 2,035,000	$ 872,278	$ 2,907,278
2011	1,965,000	773,294	2,738,294
2012	975,000	690,148	1,665,148
2013	1,120,000	648,772	1,768,772
2014	1,165,000	601,272	1,766,272
2015-2019	6,650,000	2,178,544	8,828,544
2020-2022	4,195,000	416,324	4,611,324
Total	$ 18,105,000	$ 6,180,632	$ 24,285,632

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 using the effective interest rate method. .

The scheduled payments of principal and interest are as follows:

December 31	UOBWA Principal	UOBWA Interest	UOBWA Total
2010	$ 717,275	$ 868,323	$ 1,585,598
2011	743,226	842,933	1,586,159
2012	771,253	815,753	1,587,006
2013	799,279	787,669	1,586,948
2014	828,344	758,604	1,586,948
2015-2019	4,776,991	3,157,213	7,934,204
2020-2024	6,089,055	1,847,394	7,936,449
2025-2027	3,848,996	330,352	4,179,348
Total	$ 18,574,419	$ 9,408,241	$ 27,982,660

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, 2009, 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.

December 31	GEFA Principal	GEFA Principal	GEFA Total Principal	GEFA Subsidy	GEFA Subtotal	GEFA Interest	GEFA Total
2010	$ 8,877	$ 115,463	$ 124,340	$ 13,993	$ 138,333	$ 105,367	$ 243,700
2011	8,877	120,128	129,005	13,993	142,998	100,703	243,701
2012	8,877	124,981	133,858	13,993	147,851	95,850	243,701
2013	8,877	130,030	138,907	13,993	152,900	90,801	243,701
2014	8,877	135,283	144,160	13,993	158,153	85,548	243,701
2015-2019	44,385	762,942	807,327	69,965	877,292	341,211	1,218,503
2020-2024	2,220	930,013	932,233	3,495	935,728	174,139	1,109,867
2025-2026	-	371,519	371,519	-	371,519	14,933	386,452
Total	$ 90,990	$ 2,690,359	$ 2,781,349	$ 143,425	$ 2,924,774	$ 1,008,552	$ 3,933,326

PLEDGED REVENUE:

Jackson County Water & Sewer Authority has pledged future water and sewer revenues, net of specified operating expenses, to repay an original debt of $57.9 million. This debt is payable solely from water and sewer net revenues and is payable through 2027. The total principal and interest remaining to be paid is $54 million. Principal and interest paid for the current year was $3.5 million which was approximately 109% of net revenues. The County provided a subsidy of $1.6 million to assist in making these payments.

Jackson County Water & Sewer Authority has also pledged future sales tax proceeds from the county to repay the 2006B revenue bonds. The total principal and interest remaining to be paid is $2.3 million and is payable through 2011. Principal and interest payments for the current year was $1.2 million.

The County has pledged, as security for bonds issued by Jackson County Water & Sewer Authority, a portion of the County's Special Purpose Local Option Sales Tax (SPLOST) revenue. The bonds issued by the Authority in 2006 in the amount $5,530,000 to provide funds for improvements to the system are payable through 2022. The County has committed to appropriate each year, from SPLOST revenues, amounts sufficient to cover principal and interest requirements on the Authority's debt. The Authority has also pledged future sales tax proceeds from the county to repay the 2006B revenue bonds. The total principal and interest remaining to be paid is $3.5 million and is payable through 2011 with annual requirements ranging from $1.3 million in 2009 to $1.0 million in the final year. For the current year, principal and interest payments paid by the Authority and the portion of sales tax revenues allocated to the Water Authority recognized by the County were $1.225 million and $1.245 million, respectively. Current year principal and interest payments are approximately 98% of net revenues.

OPERATING LEASES:

The County is obligated under various operating leases for equipment purchases that have an initial term in excess of one year. Total cost for such operating leases were $190,765 for the year ended December 31, 2009. Future minimum rental payments are as follows:

December 31	Minimum Payment
2010	$ 185,050
2011	148,316
2012	114,357
2013	79,967
2014	75,700
Total	$ 603,390

While the aforementioned information has been extracted from the County's audited 2009 financial statements the following information reflects changes in Long-term liability activity for the year ended December 31, 2010 (unaudited).

	Balance 12/31/2009	Additions	Reductions	Adjustments	Balance 12/31/2010
Governmental activities:					
Capital leases	$ 25,972,387	$ 1,089,212	$ (2,129,258)	$ -	$ 24,932,341
Original issue premiums	155,937	-	(6,854)	-	149,083
Contracts payable - Hospital	1,117,500	-	(1,117,500)	-	-
Contracts payable - IDA	55,385,000	15,880,000	(16,335,000)	-	54,930,000
GEFA Note payable	187,181	-	(23,713)	-	163,468
Compensated absences	709,483	-	(516,398)	-	193,085
Original issue premiums	407,103	-	(28,568)	-	378,535
Net OPEB Obligation	1,292,931				1,292,931
City of Jefferson - Series A 2007 Bonds	40,595,000	-	(750,000)	-	39,845,000
Less Original Issue Discounts	(49,717)	-	1,830	-	(47,887)
City of Jefferson - Series B 2007 Bonds	7,985,000	-	(310,000)	-	7,675,000
Governmental activities long-term liabilities	$ 133,757,805	$ 16,969,212	$ (21,215,461)	$ -	$129,511,556
Business-type activities:					
GEFA Note Payable	$ 225,717	-	(65,287)	-	$ 160,430
Landfill closure/postclosure	896,400	-	(49,800)	-	846,600
Compensated Absences	15,563	2,567	-	-	18,130
Business-type activities long-term liabilities	$ 1,137,680	$ 2,567	$ (115,087)	$ -	$ 1,025,160

Capital Leases

During FY10, the county entered into a lease purchase arrangements with SunTrust Bank for the lease purchase of various county vehicles and equipment in the amount of $1,089,212. The debt service associated with this lease purchase of $1,089,212 will impact the FY11 budget $282,490 in the Debt Service Fund and $57,826 in the Fire District Special Revenue Funds.

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 $281,860,000 in additional long-term obligations payable out of general property taxes (or general obligation bonds).

Computation of Legal Debt Margin

Last ten fiscal years – amounts expressed in thousands

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Assessed value of property	$ 1,260,305	$ 1,364,198	$ 1,465,072	$ 1,583,894	$ 1,653,827	$ 1,805,737	$ 2,053,350	$ 2,585,051	$ 2,774,940	$ 2,818,604
Debt limit (10% of total assessed value)	126,031	136,420	146,507	158,389	165,383	180,574	205,335	258,505	277,494	281,860
Amount of Debt applicable to limit:										
General obligation bonds	-	-	-	-	-	-	-	-	-	-
Less: Resources restricted to paying principal	-	-	-	-	-	-	-	-	-	-
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 126,031	$ 136,420	$ 146,507	$ 158,389	$ 165,383	$ 180,574	$ 205,335	$ 258,505	$ 277,494	$ 281,860
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%

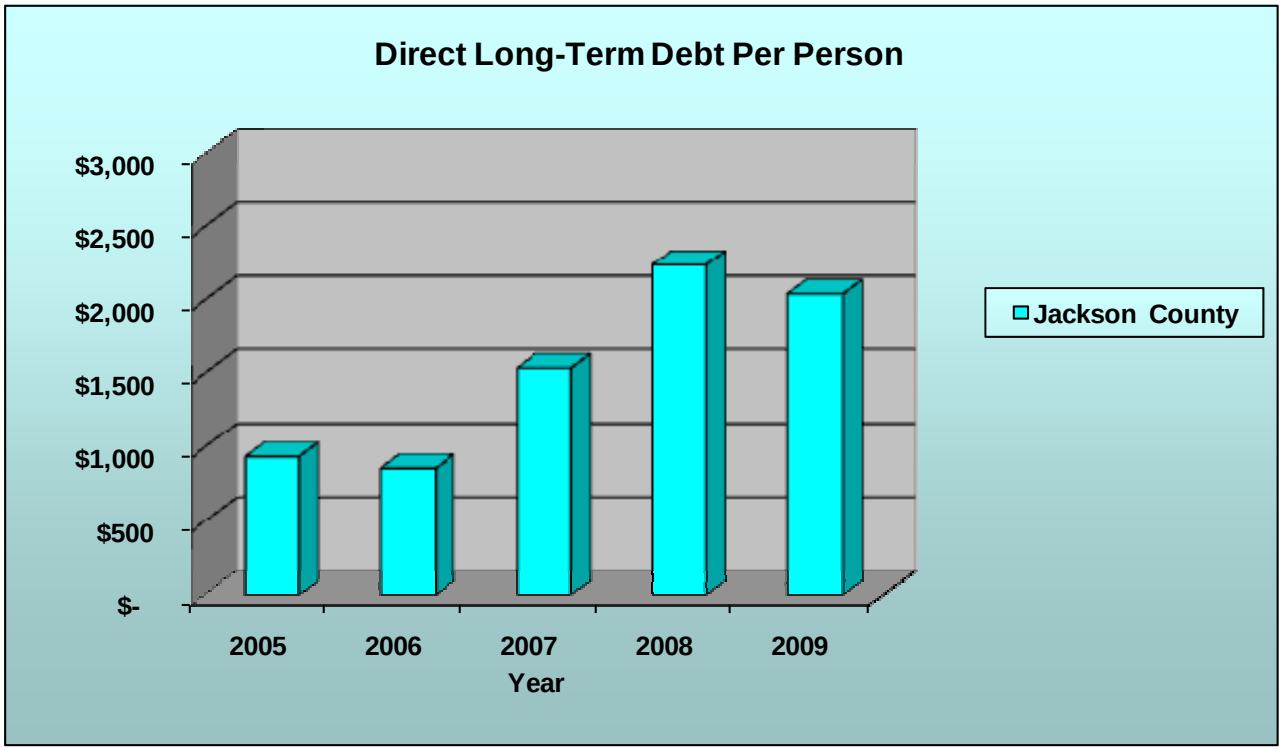
Direct Long Term Debt

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.)

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.

Moreover, during 2009 Jackson County redeemed $29,405,000 of Series 2008 Economic Development Bonds. Additionally, the remaining $15,595,000 was refunded on January 11, 2010.

Currently, the direct long-term debt per person in Jackson County is approximately $2,045 per person based on an estimated population of 63,544.



Bond Rating

Recently, Jackson County's general obligation bond rating was upgraded by Moody's Investor Service to "Aa2" from "A1". Additionally, Standard & Poor's affirmed the rating of "AA-/Stable" for Jackson County ICR general obligation. Standard & Poor's considers Jackson County's financial management practices "good" under its Financial Management Assessment methodology. The Stable outlook reflects the county's very strong financial position, which will provide it with the necessary financial cushion and flexibility as the county addresses its continued growth. The county's close proximity and access to substantial employment opportunities in neighboring counties and the metropolitan Atlanta area provide additional rating stability. The S&P rating further reflects the county's strong population and property tax base growth, good income levels, healthy and expanding property tax base, and consistently strong financial position.

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.

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Financial Trends

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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Revenue Capacity

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Debt Capacity

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Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

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Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

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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.

Note: Tables may not add due to rounding

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

	Fiscal Year						
	2003	**2004**	**2005 (1)**	**2006**	**2007**	**2008**	**2009**
GOVERNMENTAL ACTIVITIES							
Invested in capital assets, net of related debt	$ 24,390	$ 30,819	$ 113,915	$ 122,574	$ 130,571	$ 125,119	$ 90,886
Restricted:							
Capital outlay	-	-	1,276	4,859	7,687	8,761	7,998
Debt service	279	1,323	491	-	79	2,706	766
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	3,116
Planning and zoning	-	181	277	-	-	-	-
Senior center	-	281	256	-	-	-	-
County sales tax referendum projects	-	-	-	-	-	-	-
Unrestricted:	3,231	(598)	4,300	5,311	3,039	8,686	10,012
Total governmental activities net assets	27,900	33,961	122,161	134,566	143,854	148,597	112,777
BUSINESS-TYPE ACTIVITIES							
Invested in capital assets, net of related debt	395	680	638	652	603	786	1,197
Unrestricted	(39)	(851)	(999)	(647)	(598)	(781)	(1,072)
Total business-type activities net assets	356	(171)	(361)	5	5	5	125
PRIMARY GOVERNMENT							
Invested in capital assets, net of related debt	24,785	31,499	114,553	123,226	131,174	125,905	92,083
Restricted	279	3,740	3,946	6,681	10,244	14,792	11,880
Unrestricted	3,192	(1,449)	3,301	4,664	2,441	7,905	8,940
Total primary government net assets	$ 28,256	$ 33,790	$ 121,800	$ 134,571	$ 143,859	$ 148,602	$ 112,903

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)

	2003	2004	2005	2006	2007	2008	2009
EXPENSES							
Governmental activities:							
General government	$ 3,427	$ 4,773	$ 3,699	$ 4,215	$ 5,446	$ 5,517	$ 5,210
Judicial	1,949	2,340	2,998	3,244	3,468	3,895	3,811
Public safety	12,103	14,131	14,825	15,659	17,328	18,609	21,411
Public works	2,749	2,622	4,246	4,499	9,263	12,354	12,810
Health and welfare	817	866	875	993	926	962	1,035
Recreation and culture	709	1,060	1,195	1,150	1,339	1,530	1,840
Housing and development	1,011	1,337	1,705	1,484	1,511	1,475	1,560
Intergovernmental	6,418	6,034	3,826	4,513	-	-	-
Interest on long-term debt	547	1,371	2,072	1,911	2,921	5,060	6,695
Total governmental activities expenses	29,730	34,534	35,441	37,668	42,202	49,402	54,373
Business-type activities:							
Solid waste disposal facility	956	1,322	1,507	1,353	1,485	1,200	1,177
Mayfield treatment plant	31	29	26	24	21	18	14
Total business-type activities expenses	988	1,351	1,533	1,377	1,506	1,218	1,191
Total primary government expenses	30,717	35,885	36,974	39,045	43,708	50,620	55,564
PROGRAM REVENUES							
Governmental activities:							
Charges for services:							
General government	1,046	787	759	1,091	1,271	1,454	1,533
Judicial	1,523	1,767	2,008	356	1,999	1,801	1,628
Public safety	1,946	2,037	2,373	2,147	2,423	2,890	4,443
Public works	359	4	32	57	-	-	21
Health and welfare	62	32	25	38	37	30	28
Recreation and culture	214	266	260	294	328	314	377
Housing and development	651	955	1,139	1,088	856	431	263
Total charges for services	5,801	5,848	6,596	5,071	6,914	6,920	8,292
Operating grants and contributions	2,737	1,825	2,708	1,953	1,915	2,337	1,266
Capital grants and contributions	4,226	4,337	3,713	6,907	3,364	2,661	2,539
Total governmental activities program revenues	12,764	12,010	13,017	13,931	12,193	11,918	12,097
Business-type activities:							
Charges for services:							
Solid waste disposal facility	586	706	945	1,056	926	833	871
Mayfield treatment plant	31	29	26	24	21	18	14
Total charges for services	617	735	971	1,080	947	851	885
Operating grants and contributions	-	-	-	37	280	-	
Capital grants and contributions	-	-	-	-	-	-	10
Total business-type activities program revenues	617	735	971	1,117	1,227	851	895
Total primary government program revenues	$ 13,382	$ 12,745	$ 13,988	$ 15,048	$ 13,420	$ 12,769	$ 12,992

Table 2
continued on next page…

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

After 2006, intergovernmental expense has been allocated to other functions.							
Net (expense)/revenue							
Governmental activities	$ (16,966)	$ (22,524)	$ (22,424)	$ (23,737)	$ (30,009)	$ (37,484)	$ (42,276)
Business-type activities	(370)	(616)	(562)	(260)	(279)	(367)	(296)
Total primary government net expense	(17,336)	(23,140)	(22,986)	(23,997)	(30,288)	(37,851)	(42,572)
GENERAL REVENUES AND OTHER CHANGES IN NET ASSETS							
Governmental activities:							
Taxes							
Property Taxes	12,343	13,196	14,103	16,386	18,071	22,287	23,725
Sales Taxes	9,654	11,603	11,589	15,987	16,513	14,941	12,426
Insurance premium tax	1,004	1,086	1,160	1,215	1,278	1,309	1,290
Real estate and recording taxes	-	-	688	731	601	385	371
Other taxes	863	854	220	297	212	243	201
Total taxes	23,865	26,739	27,760	34,616	36,675	39,165	38,013
Unrestricted grants and contributions	738	775	823	915	934	1,001	1,050
Investment earnings	429	334	668	1,125	1,850	2,299	827
Gain on sale of capital assets	160	79	378	92	116	130	75
Transfers	(427)	(88)	(373)	(606)	(279)	(367)	(416)
Total governmental activities	24,764	27,839	29,256	36,142	39,296	42,228	39,549
Business-type activities:							
Gain on sale of capital assets	(3)	-	-	19	-	-	-
Transfers	427	88	373	606	279	367	416
Total business-type activities	425	88	373	625	279	367	416
Total primary government	25,188	27,927	29,629	36,767	39,575	42,595	39,965
CHANGE IN NET ASSETS							
Governmental activities	7,798	5,315	6,832	12,405	9,287	4,744	(2,727)
Business-type activities	54	(528)	(189)	365	-	-	120
Total primary government	$ 7,852	$ 4,787	$ 6,643	$ 12,770	$ 9,287	$ 4,744	$ (2,607)

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

…Table 2 continued

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

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General fund										
Reserved										
Capital outlay	$ -	$ -	$ -	$ -	$ -	$ 437	$ 959	$ 109	$ 558	$ -
Debt service	-	-	-	91	54	-	-	1,034	1,059	1,064
Prepaid items	321	397	416	570	753	806	724	991	1,064	1,124
Total reserved	321	397	416	661	807	1,243	1,683	2,134	2,681	2,188
Unreserved, designated for:										
Road projects	-	-	-	-	-	-	566	-	-	-
Capital asset purchases	-	-	1,410	-	-	-	-	-	-	-
Debt service	-	-	640	-	1,169	-	-	-	-	-
Unreserved, undesignated	6,745	3,900	5,584	2,253	2,664	4,507	6,133	6,254	6,197	7,638
Total unreserved	6,745	3,900	7,634	2,253	3,833	4,507	6,699	6,254	6,197	7,638
Total general fund	7,066	4,297	8,050	2,914	4,640	5,750	8,382	8,388	8,878	9,826
All other governmental funds										
Reserved:										
Capital outlay	-	-	-	-	-	7,594	4,860	7,687	64,431	38,511
Debt service	688	682	187	1	1,269	666	-	-	-	-
Prepaid items	4	126	88	303	303	136	166	223	247	354
Total reserved	692	808	275	304	1,572	8,396	5,026	7,910	64,678	38,865
Unreserved, designated for:										
Capital asset purchases	-	-	-	15,306	-	-	-	-	-	-
Debt retirement	-	-	-	25	-	-	-	-	-	-
Braselton/West Jackson Library	-	-	-	92	92	-	-	-	-	-
Unreserved, undesignated, reported in:										
Debt Service funds	-	-	-	-	-	-	-	-	-	191
Special revenue funds	1,061	1,189	1,635	1,969	2,212	2,158	2,081	2,538	3,481	3,154
Capital projects funds	114	634	1,438	3,629	12,386	1,276	3,511	80	-	-
Total unreserved	1,175	1,823	3,073	21,021	14,690	3,434	5,592	2,618	3,481	3,345
Total all other governmental funds	$ 1,867	$ 2,631	$ 3,348	$ 21,325	$ 16,262	$ 11,830	$ 10,618	$ 10,528	$ 68,159	$ 42,210
Total reserved	$ 1,013	$ 1,205	$ 691	$ 965	$ 2,379	$ 9,639	$ 6,709	$ 10,044	$ 67,359	$ 41,053
Total unreserved	$ 7,920	$ 5,723	$10,707	$ 23,274	$ 18,523	$ 7,941	$ 12,291	$ 8,872	$ 9,678	$ 10,983
Total all funds	$ 8,933	$ 6,928	$ 11,398	$ 24,239	$ 20,902	$ 17,580	$ 19,000	$ 18,916	$ 77,037	$ 52,036

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)

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
REVENUES										
Taxes (see table 5)	$ 17,201	$ 14,926	$ 22,661	$ 23,938	$ 26,447	$ 27,858	$ 34,659	$ 36,603	$ 38,546	$ 37,847
Licenses and permits	431	437	772	682	962	1,124	977	803	405	250
Fines and forfeitures	678	920	795	735	982	666	734	1,532	1,288	1,355
Charges for services	2,519	2,773	2,739	3,770	3,612	3,961	4,309	4,544	5,077	6,734
Investment earnings	447	458	773	429	334	667	1,125	1,850	2,299	827
Intergovernmental	3,986	3,371	2,734	3,717	3,459	4,558	4,089	3,646	4,143	2,406
Miscellaneous	228	962	1,254	56	31	119	693	169	202	168
Total revenues	25,490	23,847	31,728	33,327	35,827	38,953	46,586	49,147	51,960	49,588
EXPENDITURES										
General government	2,055	2,140	2,747	3,069	4,659	3,474	3,992	5,112	5,095	4,898
Judicial	1,414	1,493	1,600	1,806	2,134	2,436	2,651	2,932	3,253	3,172
Public safety	6,961	7,939	9,464	11,220	13,189	13,993	14,772	16,187	16,923	19,203
Public works	1,965	2,365	3,920	2,359	1,770	2,282	2,325	2,042	2,355	2,414
Health and welfare	460	561	639	736	787	798	801	877	902	980
Recreation and culture	523	1,298	799	834	990	1,003	1,080	1,212	1,254	1,506
Housing and development	553	661	1,598	1,267	1,124	1,705	1,466	1,496	1,431	1,548
Intergovernmental	3,690	4,573	4,762	6,471	6,039	3,924	4,545	12,675	6,167	6,423
Capital Outlay	8,650	3,131	4,562	13,799	25,041	12,687	9,890	11,793	36,122	21,831
Principal on long-term debt	1,009	1,194	1,575	5,145	1,249	1,728	2,370	3,306	2,993	32,424
Interest and issuance costs on long-term debt	198	900	285	242	1,261	1,930	2,076	2,698	5,053	6,482
Total expenditures	27,478	26,255	31,951	46,948	58,243	45,960	45,968	60,330	81,547	100,880
Excess of revenues over (under) expenditures	(1,988)	(2,408)	(223)	(13,621)	(22,416)	(7,007)	618	(11,183)	(29,587)	(51,292)
OTHER FINANCING SOURCES (USES)										
Proceeds from borrowing	1,425	569	5,464	27,683	19,739	2,167	1,234	49,005	47,503	26,583
Debt premiums and discounts	-	-	-	(1,033)	(421)	-	-	(54)	-	-
Sale of capital assets	2,401	29	15	243	86	1,891	174	179	2,821	124
Transfers in	683	649	629	6,949	6,275	2,757	3,533	5,262	6,864	43,520
Transfers out	(1,026)	(843)	(1,415)	(7,380)	(6,600)	(3,130)	(4,139)	(5,541)	(7,232)	(43,936)
Total other financing sources (uses)	3,483	404	4,693	26,462	19,079	3,685	802	48,851	49,956	26,291
Net change in fund balances	$ 1,495	$ (2,004)	$ 4,470	$ 12,841	$ (3,337)	$ (3,322)	$ 1,420	$ 37,668	$ 20,369	$ (25,001)
Debt service as a percentage of noncapital expenditures	6.41%	9.06%	6.79%	16.25%	7.56%	10.99%	12.32%	12.37%	17.71%	49.22%

Table 4

JACKSON COUNTY, GEORGIA
GENERAL FUND HISTORY
Statement of Revenues, Expenditures, and Changes in Fund Balances
Last Five Fiscal Years

	2005	2006	2007	2008	2009
REVENUES					
Taxes	$ 20,282,026	$ 23,530,410	$ 24,925,356	$ 27,611,602	$ 28,271,004
Licenses and permits	54,094	34,987	26,579	31,715	39,490
Fines and forfeitures	480,873	570,186	1,252,838	1,054,044	1,113,677
Charges for services	1,916,917	2,249,642	2,421,572	2,449,468	3,760,108
Interest income	196,769	473,727	660,574	460,270	193,412
Intergovernmental	2,793,492	2,627,741	2,534,414	2,891,932	1,489,694
Other	178	75,217	62,439	85,259	80,536
TOTAL REVENUES	25,724,349	29,561,910	31,883,772	34,584,290	34,947,921
EXPENDITURES					
Current					
General government	3,468,243	3,986,757	5,105,664	5,092,003	4,728,375
Judicial	2,415,415	2,627,551	2,899,977	3,230,681	3,157,800
Public safety	9,948,178	10,391,540	11,211,710	11,376,969	12,313,601
Public works	1,814,432	2,149,023	1,879,416	2,147,621	1,781,366
Health and welfare	343,902	341,011	357,424	406,030	461,166
Recreation and culture	75,000	75,000	77,500	78,139	100,000
Housing and development	664,657	360,953	511,282	579,876	729,515
Intergovernmental	-	-	-	1,747,334	1,807,644
Capital Outlay	4,096,453	818,535	952,839	5,518,452	178,636
Debt Service					
Principal	1,441,643	2,117,503	2,855,093	2,504,478	-
Interest	1,292,058	1,278,776	1,931,681	3,809,579	-
TOTAL EXPENDITURES	25,559,981	24,146,649	27,782,586	36,491,161	25,258,104
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	164,368	5,415,261	4,101,186	(1,906,873)	9,689,817
OTHER FINANCING SOURCES (USES)					
Proceeds from borrowings	2,166,760	557,000	1,000,000	2,418,021	-
Proceeds from sale of fixed assets	1,869,342	12,004	22,752	2,758,620	48,521
Transfers in	19,984	393,500	22,000	2,226,452	396,431
Transfers out	(3,109,788)	(3,745,899)	(5,141,120)	(5,005,162)	(9,186,861)
TOTAL OTHER FINANCING SOURCES (USES)	946,298	(2,783,395)	(4,096,368)	2,397,932	(8,741,909)
EXCESS OF REVENUES AND OTHER FINANCING OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	1,110,666	2,631,866	4,818	491,059	947,908
FUND BALANCES, JANUARY 1	4,639,897	5,750,563	8,382,129	8,386,947	8,878,005
FUND BALANCES, DECEMBER 31	$ 5,750,563	$ 8,382,129	$ 8,386,947	$ 8,878,005	$ 9,825,913

The accompanying notes are an integral part of this statement.

Table 4A

JACKSON COUNTY, GEORGIA
GENERAL FUND BUDGET (unaudited)
Fiscal Year Ended December 31, 2010

REVENUES	
Taxes	$29,279,495
Licenses and permits	122,500
Fines and forfeitures	984,000
Charges for services	2,411,143
Interest & other Income	260,822
Intergovernmental	2,000,452
TOTAL REVENUES	35,058,412
EXPENDITURES	
Current	
General government	5,254,346
Public Safety	12,487,449
Court System	3,224,284
Public Works	2,350,545
Health and Welfare	326,554
Recreation and Culture	100,000
Housing and Development	178,133
Contingency	-
TOTAL EXPENDITURES	23,921,311
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	11,137,101
OTHER FINANCING SOURCES (USES)	
Transfers in	86,566
Transfers out	(11,223,667)
TOTAL OTHER FINANCING SOURCES (USES)	(11,137,101)
APPROPRIATION OF PRIOR YEARS' SURPLUS	-
FUND BALANCE, December 31, 2009	9,825,913
FUND BALANCES, December 31, 2010	$ 9,825,913

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
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
2009	$ 23,559	$ 12,426	$ 1,290	$ 371	$ 201	$ 37,847

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
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	549,520	276,386	160,828	46,728	293,711	111,673	18,079	8,147	130,742	59,455	1,274,875	9.102	3,187,188	40.00%
2003	612,880	276,952	158,680	94,467	295,037	116,425	19,724	9,729	131,614	60,594	1,391,686	9.067	3,479,215	40.00%
2004	688,097	282,412	171,035	50,783	298,430	138,647	18,520	5,903	136,107	61,986	1,455,734	9.089	3,639,335	40.00%
2005	809,255	284,376	185,796	50,167	319,579	129,596	22,025	4,943	139,008	78,847	1,587,882	9.599	3,969,704	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	186,797	162,008	2,236,246	9.042	5,590,615	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%
2009	$ 1,329,441	$ 385,816	$ 378,063	$ 71,850	$ 464,415	$ 169,846	$ 13,031	$ 6,142	$ 211,453	$ 173,324	$ 2,433,827	8.965	$ 6,084,568	40.00%

Source: Georgia Department of Revenue

(1) Includes conservation use and preferential property.

(2) Includes aircraft, boats, miscellaneous personal property, timber and heavy equipment.

(3) Property that is exempt from taxation has not been included. That is typically property owned by governments and not-for-profit organizations like churches.

(4) Includes furniture and fixtures.

(5) This is a weighted average of individual direct rates applied to the taxable assessed value of the different portions of the county (incorporated and unincorporated).
The millage rate was reduced for 2000 because of a significant buildup of general fund balance.

Table 6

JACKSON COUNTY, GEORGIA
ASSESSED VALUATION BY PROPERTY TYPE

PROPERTY TYPE	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
Residential	$ 1,331,583,736	$ 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	$ 462,197,391
Historic	203,660	203,660	203,660	204,187	-	-	-	-	-	-
Agricultural	200,543,467	209,438,215	213,634,888	158,937,162	162,898,237	161,735,657	159,183,494	158,003,723	151,126,676	163,151,473
Preferential	360,419	580,304	580,303	502,740	669,118	964,606	1,974,892	2,943,265	5,634,774	6,247,777
Conservation Use	184,934,791	169,625,853	162,781,951	122,366,218	121,039,383	119,933,418	116,014,476	115,519,432	117,682,923	112,168,061
Commercial	303,498,419	289,325,675	278,110,066	239,080,144	168,082,448	140,181,354	130,839,415	128,706,348	116,985,637	101,045,157
Industrial	541,659,068	536,560,495	473,166,473	369,511,616	339,124,367	330,848,580	326,253,894	329,155,631	258,462,079	235,178,405
Utility	71,850,152	69,947,929	71,364,766	53,826,355	50,166,549	50,782,535	94,466,777	46,727,901	92,732,441	70,603,230
Motor Vehicle	169,846,410	161,441,830	148,390,370	129,346,320	129,595,689	138,646,580	116,424,700	111,673,260	105,701,460	95,966,216
Mobile Home	13,031,351	13,818,918	14,775,983	19,258,511	22,025,410	18,519,782	19,724,155	18,078,682	13,896,956	13,203,262
Timber 100%	776,025	349,346	365,584	606,050	265,928	805,483	1,636,294	271,279	1,054,483	49,823
Heavy Equipment	317,319	542,517	1,228,580	443,529	385,609	1,672,712	2,788,087	2,295,506	1,262,095	493,989
Gross Digest	$ 2,818,604,817	$ 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	$ 1,364,198,227	$ 1,260,304,784
Bond Exemptions	-	-	-	-	-	-	-	-	-	-
Net Bond Digest	$ 2,818,604,817	$ 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	$ 1,364,198,227	$ 1,260,304,784
M & O Exemptions	384,776,437	367,434,554	348,804,934	231,547,714	217,854,756	198,093,713	192,208,071	190,197,376	214,942,437	183,719,829
Net M & O Digest	$ 2,433,828,380	$ 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	$ 1,149,255,790	$ 1,076,584,955
Total real & personal	$ 2,562,783,560	$ 2,528,838,761	$ 2,348,925,600	$ 1,849,868,733	$ 1,603,298,894	$ 1,443,399,042	$ 1,348,854,393	$ 1,286,027,988	$ 1,149,550,792	$ 1,079,988,264

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***	***2009***
Fiscal Year	***2000***	***2001***	***2002***	***2003***	***2004***	***2005***	***2006***	***2007***	***2008***	***2009***	***2010***
County - Incorporated	9.000	3.640	9.780	9.760	9.740	9.770	10.280	9.770	9.590	9.490	9.500
County - Unincorporated (1)	7.580	2.570	8.720	8.750	8.730	8.690	9.190	8.730	8.730	8.610	8.610
School Operations	18.380	14.890	15.500	17.500	18.500	18.500	18.400	18.900	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	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	0.200
Total Incorporated	9.250	3.890	10.030	10.010	9.990	10.020	10.530	10.020	9.840	9.740	9.700
Total Unincorporated	27.210	18.490	25.250	27.500	28.480	28.440	31.540	31.230	30.980	30.860	30.810
Fire Districts											
Arcade	1.750	1.390	1.380	1.380	1.380	1.380	1.380	1.370	1.160	1.160	1.640
East Jackson	1.900	1.550	1.550	1.550	1.510	1.510	1.510	1.510	1.600	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	1.470
Jackson Trail	1.500	1.370	1.370	1.210	1.140	1.140	1.090	1.070	0.950	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	1.100
Nicholson	1.000	0.770	0.770	0.770	0.780	0.780	0.770	0.770	0.710	0.710	0.960
North Jackson	0.750	0.640	0.640	1.000	0.850	0.850	0.850	0.840	0.730	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	1.500
South Jackson	1.500	1.130	1.130	1.430	1.420	1.750	1.730	1.730	1.500	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	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	19.250
Jefferson *	21.250	18.760	17.940	20.520	20.740	22.540	23.790	23.790	23.030	22.940	23.030
Maysville	1.500	1.300	3.000	4.510	-	4.850	4.216	3.190	2.728	1.764	-
Pendergrass	-	-	-	-	-	-	-	-	-	3.000	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 property owners whose property is located within the geographic boundaries of the special district. The 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 maximum rates.

(1) For purposes of this schedule, 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	32.730
Total Unincorporated	29.110	20.100	26.950	29.200	30.240	30.200	33.300	32.990	32.670	32.530	32.480

Table 7

JACKSON COUNTY, GEORGIA
PRINCIPAL PROPERTY TAXPAYERS
Current Year and Nine Years Ago
(amounts expressed in thousands)

	2009			2000		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
Southern Power Company	$ 35,775	1	1.47%	$ -		0.00%
Toyota Industries	26,511	2	1.09%	-		0.00%
Duke Realty Limited Partnership	21,139	3	0.87%	-		0.00%
Huber Engineered Woods	24,086	4	0.99%	11,831	1	1.10%
Nicolon Corporation	18,132	5	0.74%	8,250	4	0.77%
ELPF Jackson LLC	9,018	6	0.37%	-		0.00%
Stone Mountain Industrial Park Inc.	8,406	7	0.35%	-		0.00%
Jackson 85 Land Holding LLC	8,555	8	0.35%	-		0.00%
I&G Jackson 85, LLC	8,540	9	0.35%	-		0.00%
Gruma Corporation	8,937	10	0.37%	-		0.00%
Caterpillar				11,090	2	1.03%
Mission Foods				8,592	3	0.80%
J. M. Family Enterprises				7,179	5	0.67%
Mitsubishi				6,792	6	0.63%
Louisiana Pacific				6,584	7	0.61%
Wayne Farms				6,424	8	0.60%
Georgia Freezer				4,794	9	0.45%
Tanger Properties				4,510	10	0.42%
Totals	$ 169,099		6.95%	$ 76,046		7.06%

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)

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: Amount	Collected within Fiscal year of the Levy: Percentage of Original Levy	Collections in Subsequent Years	Total Collections to Date: Amount	Total Collections to Date: Percentage of Adjusted Levy	Uncollected Balance
2000	03/15/2001	$ 4,610	(18)	244	$ 4,836	$ 1,204	26.12%	$ 3,628	$ 4,832	99.92%	$ 4
2001	12/20/2001	10,257	399	357	11,013	9,095	88.67%	1,915	11,010	99.97%	3
2002	01/20/2003	12,059	659	340	13,058	3,946	32.72%	9,098	13,044	99.89%	14
2003	12/30/2003	13,383	281	328	13,992	11,716	87.54%	2,263	13,979	99.91%	13
2004	12/20/2004	13,893	854	359	15,106	13,157	94.70%	1,934	15,091	99.90%	15
2005	12/31/2005	16,022	1,068	385	17,475	12,641	78.90%	4,810	17,451	99.86%	24
2006	12/20/2006	18,002	935	464	19,401	16,132	89.61%	3,231	19,363	99.80%	38
2007	12/20/2007	21,845	928	796	23,569	18,616	85.22%	4,847	23,463	99.55%	106
2008	12/20/2008	23,359	946	645	24,950	19,728	84.46%	4,317	24,045	96.37%	905
2009	12/20/2009	$ 23,798	363	88	$ 24,249	$ 19,644	82.54%	$ -	$ 19,644	81.01%	$ 4,605

Note:
Taxes levied during the calendar year 2009 are recorded as revenues in the financial statements in 2010 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	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
January	$ 278,213	$ 296,042	$ 342,992	$ 306,835	$ 367,617	$ 354,287	$ 511,504	$ 471,384	$ 428,140	$ 356,471
February	324,274	281,243	283,735	276,885	292,192	375,207	497,456	432,693	474,993	512,092
March	326,778	333,035	264,816	298,292	358,479	423,899	510,665	492,622	504,223	386,118
April	342,667	313,842	266,853	274,592	348,321	425,224	522,497	572,104	465,876	305,419
May	298,074	331,379	294,851	333,735	402,036	416,842	473,097	506,113	575,834	541,414
June	356,954	301,844	336,325	288,191	359,817	426,991	558,450	470,511	488,923	387,353
July	373,111	319,443	311,830	316,143	382,045	433,237	552,436	585,458	473,075	384,810
August	396,320	320,799	288,571	318,934	389,516	512,539	552,970	592,816	469,737	425,345
September	399,519	359,438	328,845	359,290	444,568	482,838	681,687	566,647	530,739	488,153
October	378,990	330,964	323,051	336,383	351,255	430,946	370,377	539,572	477,119	398,758
November	348,412	323,943	300,396	324,011	388,904	422,601	443,552	495,908	356,471	404,146
December	337,979	304,892	287,876	292,802	410,040	473,008	512,432	522,912	512,092	423,750
	$ 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	$ 5,013,828

Table 9A

JACKSON COUNTY, GEORGIA
SPECIAL PURPOSE LOCAL OPTION SALES TAX COLLECTIONS
1994-2009

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	2009
January	$ -	435,814	$ 492,109	$ 492,151	$ 581,786	$ 567,584	$ 814,780	$ 754,505	$ 680,813	$ 567,773
February	-	417,572	417,901	439,989	459,516	590,399	705,608	684,497	760,725	806,873
March	-	487,018	445,584	471,433	579,792	658,343	804,568	802,818	804,773	616,852
April	403,990	460,385	477,526	436,976	552,236	220,938	829,779	910,071	745,565	488,378
May	411,426	492,113	540,259	526,461	638,642	157,154	756,055	959,339	921,427	867,594
June	500,479	444,013	503,256	457,159	564,520	127,236	891,761	753,945	740,155	621,423
July	539,707	465,600	496,943	498,277	604,846	579,279	882,354	945,125	801,601	617,301
August	570,056	472,174	466,050	521,968	614,155	703,770	886,534	946,491	752,612	681,403
September	565,756	531,568	504,458	562,933	698,201	723,480	1,083,767	906,503	848,580	782,793
October	532,980	486,345	530,923	535,391	565,823	675,637	611,529	863,130	752,948	638,835
November	509,063	482,573	477,840	514,661	616,176	662,114	709,257	801,192	567,773	648,397
December	507,347	454,382	453,230	470,610	632,338	745,666	823,286	836,541	806,873	679,842
	$ 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	$ 8,017,464

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)
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	5.59%	1,567
2008	26,588	215	49,799	60,455	288	-	137,345	7.83%	2,229
2009	$ 25,972	$ 187	$ 49,698	$ 55,385	$ 226	$ -	$ 131,468	7.03%	$ 2,104

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) 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.
(3) Debt excludes premiums, discounts, and amounts deferred on refunding.

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)
2000	$ 339	$ 301	$ 640	$ -	$ 10	$ 10	$ 650	0.07%	$ 16
2001	296	307	603	-	12	12	615	0.06%	14
2002	262	377	639	-	13	13	652	0.06%	14
2003	245	426	671	-	11	11	682	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	13	820	1,345	0.08%	24
2007	-	535	535	956	15	971	1,506	0.09%	25
2008	-	630	630	946	17	963	1,593	0.09%	26
2009	$ -	$ 709	$ 709	$ 896	$ 16	$ 912	$ 1,621	0.09%	$ 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, 2009

Jurisdiction	*Debt Outstanding*	*Percentage Applicable to Government*	*Amount Applicable to Government*
Direct Debt			
GEFA Loans	$ 187,181	100.00%	$ 187,181
Total Direct	187,181		187,181
Intergovernmental Contracts Obligation			
Banks-Jackson-Commerce Hospital Authority	1,490,000	75.00%	1,117,500
Jackson County Industrial Development Authority	14,740,000	100.00%	14,740,000
Jackson County Airport Authority	1,980,000	100.00%	1,980,000
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	15,595,000	100.00%	15,595,000
City of Jefferson Public Building Authority	25,050,000	100.00%	25,050,000
Total Intergovernmental Contracts Obligation	107,435,000		107,062,500
Capital Leases			
Capital Lease - Courthouse	22,825,000	100.00%	22,825,000
Capital Leases - Other	3,147,388	100.00%	3,147,388
Total Capital Leases	25,972,388		25,972,388
Guaranteed Revenue Debt			
Upper Oconee Basin Water Authority	44,736,077	41.52%	18,574,419
Jackson County Water and Sewer Authority	21,029,774	100.00%	21,029,774
Total Guaranteed Revenue Debt	65,765,851		39,604,193
Overlapping General Obligation Debt:			
Jackson County School System	79,058,068	100.00%	79,058,068
City of Commerce Board of Education	10,190,200	100.00%	10,190,200
City of Jefferson Board of Education	22,590,000	100.00%	22,590,000
City of Arcade	1,257,176	100.00%	1,257,176
City of Braselton	6,923,639	24.01%	1,662,366
City of Commerce	3,855,492	100.00%	3,855,492
City of Hoschton	5,773,005	100.00%	5,773,005
City of Jefferson	24,412,157	100.00%	24,412,157
City of Maysville	1,396,475	53.61%	748,650
City of Nicholson	154,393	100.00%	154,393
City of Pendergrass	101,600	100.00%	101,600
Total Overlapping General Obligation Debt	155,712,205		149,803,107
Total	$ 355,072,625		$ 322,629,369

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	$ 1,717
Direct debt, Contractual Debt, Notes, and Leases per capita	3	$ 2,133
Direct and Contractual Debt, Notes, Leases, and Overlapping Debt per capita	4	$ 5,164
Fair Market Value of Taxable Property per capita	5	$ 112,795
Grossed Assessed value of property before exemptions		$ 2,818,604,817
Estimated Fair Market Value of Taxable Property		$ 7,046,512,043
Population, estimated by US Census Bureau at July 1, 2008		62,472

1 Based on estimated population for the County for 2009 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 2009 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									
	2000	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**
Assessed value of property	$ 1,260,305	$ 1,364,198	$ 1,465,072	$ 1,583,894	$ 1,653,827	$ 1,805,737	$ 2,053,350	$ 2,585,051	$ 2,774,940	$ 2,818,604
Debt limit (10% of total assessed value)	126,031	136,420	146,507	158,389	165,383	180,574	205,335	258,505	277,494	281,860
Amount of Debt applicable to limit:										
General obligation bonds	-	-	-	-	-	-	-	-	-	-
Less: Resources restricted to paying principal	-	-	-	-	-	-	-	-	-	-
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 126,031	$ 136,420	$ 146,507	$ 158,389	$ 165,383	$ 180,574	$ 205,335	$ 258,505	$ 277,494	$ 281,860
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
PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

	Sales Tax Increment Bonds [1]			
		Debt Service		
Fiscal Year	**Sales Tax Increment**	**Principal**	**Interest**	**Coverage**
2000	$ -	$ -	$ -	-
2001	-	-	-	-
2002	-	-	-	-
2003	-	-	-	-
2004	-	-	-	-
2005	6,412	-	-	-
2006	9,799	-	-	-
2007	10,164	1,285	181	6.93
2008	9,184	1,040	190	7.47
2009	$ 8,017	$ 1,080	$ 145	6.54

[1] Sales tax increment bonds are backed by the sales tax revenue produced by the sales tax rate in effect when the bonds were issued.

Note: Details regarding the government's outstanding debt can be found in the notes to the financial statements.

Table 14

JACKSON COUNTY, GEORGIA
DEMOGRAPHIC AND ECONOMIC STATISTICS
HITORICAL DATA SINCE 2000

Fiscal Year	Population (1)	Personal Income (2)	Per Capita Personal Income (3)	School Enrollment (4)	Unemployment Rate (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	1,661,186	28,035	7,125	3.9%
2008	61,620	1,754,013	28,465	7,200	9.5%
2009	62,472	$ 1,869,027	$ 29,918	6,963	10.9%

Data sources:
(1) US Bureau of the Census
(2) Amount expressed in thousands
(3) Federal Bureau of Economic Analysis; Then projected for 2009
(4) School District; Information for years prior to 2003 is not available.
(5) State Department of Labor
(6) Jackson County Area Chamber of Commerce

Table 15

JACKSON COUNTY, GEORGIA
PRINCIPAL EMPLOYERS
2009 Vs. 2000

		2009			2000		
Employer	**Type of Business**	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
Wayne Farms, LLC	Processed Chicken	1,350	1	4.51%	1,400	1	25.91%
Jackson County Board of Education	School System	825	2	2.76%	800	3	14.81%
Jackson EMC	Electric Utility	650	3	2.17%	403		7.46%
Baker & Taylor Books	Book Distributor	500	4	1.67%	450	4	8.33%
Haverty's Furniture	Furniture Distributor	450	5	1.50%	-		0.00%
BJC Medical	Hospital	411	6	1.37%	328		6.07%
Jackson County Government	Government	400	7	1.34%	-	5	0.00%
Mission Foods	Food Service	385	8	1.29%	-	2	0.00%
TenCate Nicolon	Geotextiles	235	9	0.79%	-	8	0.00%
Roper Pump Co.	Manufacturing/pumps	200	10	0.67%	-		0.00%
Chateau Elan	Winery & Resort	-	11	0.00%	750		13.88%
Gruma Corporation	Food Service	-	12		400		7.40%
Caterpiller	Manufacturer	-	13		302		5.59%
Con-Agra Poultry	Processed Chicken				300	6	5.55%
Valley Fresh, Inc.	Poultry Processing				270	7	5.00%
All other employers		24,500		81.92%	NA		NA
Total		29,906		100.00%	5,403		100.00%

Source: Jackson County Area Chamber of Commerce and Georgia Department of Labor
The 2008 Georgia County Guide, published by the Carl Vinson Institute of Government

Table 16

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

Function	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General government	-	-	-	44	45	48	51	53	60	62
Public safety										
Sheriff										
Officers	-	-	-	48	48	67	66	69	87	152
Civilians	-	-	-	64	64	73	74	74	48	34
Emergency	-	-	-	45	45	49	45	44	87	52
Court system	-	-	-	29	29	29	35	35	44	52
Public works	-	-	-	40	40	42	43	46	27	18
Health and welfare	-	-	-	5	5	7	6	-	1	-
Senior Center	-	-	-	10	10	11	11	11	11	11
Transport	-	-	-	2	2	-	-	2	2	2
Recreation and culture	-	-	-	7	7	8	8	8	8	9
Housing and development	-	-	-	-	-	-	-	-	23	9
Solid Waste	-	-	-	-	-	-	4	4	4	5
Total	-	-	-	294	295	334	343	346	402	406

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.

Table 17

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	
Function											
Sheriff											
Citations Issued	n/a	n/a	n/a	2,052	2,071	2,184	3,049	5,154	5,200	4,519	*
Fire											
Number of calls answered	1,757	2,182	1,700	1,947	2,206	2,718	2,670	2,152	3,000	4,500	*
Highways and streets											
Street resurfacing (miles)	n/a	n/a	n/a	n/a	34	18	25	25	21	7	*
Sanitation											
Refuse collected (tons/day)	n/a	n/a	n/a	53	53	74	81	91	60	70	*
Culture and recreation											
Athletic field permits issued	n/a	11	9	25	24	23	35	30	30	28	*

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

* estimate

Table 18

JACKSON COUNTY, GEORGIA
CAPITAL ASSET STATISTICS BY FUNCTION
2006-2009

Function	Fiscal Year 2006	2007	2008	2009
General government				
Undeveloped Land	13 parcels, 442.174 acres	11 parcels, 255.98 acres	11 parcels, 255.98 acres	11 parcels, 255.98 acres
Buildings (1)	2	4	4	4
Vehicles	31	36	28	31
Small Equipment	31	57	57	64
Public safety				
Undeveloped Land	2	1	1	1
Buildings (2)	29	33	33	35
Vehicles				
Fire/Pumper Trucks	39	40	45	47
Other Fire Dept. Vehicles	9	9	15	17
Ambulance/Rescue	16	10	15	15
Sheriffs Vehicles	74	88	104	111
JCCI Vehicles	9	22	20	20
Other Public Safety Vehicles	9	7	15	16
Equipment	125	140	114	116
Other Public Safety Assets	36	37	38	53
Court system				
Buildings (3)	2	2	2	2
Vehicles	5	1	4	4
Small Equipment	15	18	21	21
Public works				
Buildings	10	9	9	9
Vehicles				
Road Department	45	43	50	51
Building Inspector	11	10	10	10
Other	13	8	6	6
Small Equipment	3	2	4	8
Heavy Equipment	60	77	97	103
Roads				
Miles Paved during year	22	5	18	1
Miles Resurfaced during year	9.6	25.0	2.7	7.0
Total Miles Paved Roads	530	540	532	400
Total Miles Unpaved Roads	134	140	140	138
Health and welfare				
Undeveloped Land	1 parcel, 1.06 acres	1 parcel, 1.08 acres	1 parcel, 1.08 acres	1 parcel, 1.08 acres
Buildings	6	6	6	6
Recreation and culture				
Undeveloped Land	6 parcels, 101.12 acres	2 parcels, 33.52 acres	2 parcels, 33.52 acres	2 parcels, 33.52 acres
Buildings (4)	7	5	5	7
Vehicles	12	11	14	14
Equipment	22	26	29	35
Housing and development				
Buildings	1	1	1	1
Vehicles	4	4	2	3

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

(1) Major buildings include Administration Building
(2) Major buildings include Jail and Correctional Institute. The Jail currently has a 424 bed capacity. The Correctional Institute currently has a 174 bed capacity.
(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, 2011 - December 31, 2011

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
REVENUE							
PROPERTY TAXES	$ 17,645,566	$ 19,916,982	$ 21,643,040	$ 22,043,048	$ 21,285,034	$ (758,014)	-3.44%
SALES TAX	6,348,741	5,757,224	4,766,198	5,200,000	5,300,000	100,000	1.92%
OTHER TAXES	2,100,736	1,905,917	1,835,010	2,036,447	1,874,447	(162,000)	-7.96%
LICENSES & PERMITS	112,716	130,377	124,338	122,500	122,800	300	0.24%
INTERGOVERNMENTAL REVENUES	2,626,019	2,974,214	2,809,013	2,000,452	1,954,111	(46,341)	-2.32%
CHARGES FOR SERVICES	1,142,690	2,363,971	2,437,244	2,411,143	2,305,003	(106,140)	-4.40%
FINES & FORFEITURES	1,161,032	971,720	1,043,316	984,000	926,995	(57,005)	-5.79%
OTHER REVENUES	765,606	581,640	310,944	260,822	137,000	(123,822)	-47.47%
TOTAL REVENUES	**$ 31,903,107**	**$ 34,602,045**	**$ 34,969,103**	**$ 35,058,412**	**$ 33,905,390**	**$ (1,153,022)**	**-3.29%**
UPPER OCONEE BASIN WATER							
AUTHORITY REBATE	$ -	$ -	$ -	$ -	$ -	-	N/A
TOTAL UOBWA REBATE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	N/A
OTHER FINANCING SOURCES/TRANSFERS IN							
PROCEEDS FROM BORROWING	-	-	-			-	N/A
PROCEEDS FROM SALE OF ASSETS	-		27,342	-	-	-	0.00%
TRANSFERS IN	1,025,417	7,385,337	396,431	86,566	86,566	-	0.00%
TOTAL OTHER SOURCES	**$ 1,025,417**	**$ 7,385,337**	**$ 423,773**	**$ 86,566**	**$ 86,566**	**$ -**	**0.00%**
TOTAL REVENUE & OTHER SOURCES	**$ 32,928,524**	**$ 41,987,382**	**$ 35,392,876**	**$ 35,144,978**	**$ 33,991,956**	**$ -**	**0.00%**
PRIOR YR FUND BALANCE-OPERATING	-	-	-	-	1,761,642	-	N/A
TOTAL RESOURCES AVAILABLE	**$ 32,928,524**	**$ 41,987,382**	**$ 35,392,873**	**$ 35,144,978**	**$ 35,753,598**	**$ -**	**0.00%**
EXPENDITURES BY DEPARTMENT:	**2007 ACTUAL**	**2008 ACTUAL**	**2009 ACTUAL**	**2010 BUDGET**	**2011 APPROVED**	**DIFFERENCE 2011-2010**	**Percent Change**
TOTAL GENERAL GOVERNMENT	**$ 4,725,726**	**$ 4,760,130**	**$ 4,564,253**	**$ 4,402,383**	**$ 4,042,753**	**$ (359,630)**	**-8.17%**
TOTAL PUBLIC SAFETY	**$ 11,800,428**	**$ 13,982,630**	**$ 12,147,258**	**$ 12,487,449**	**$ 12,820,832**	**$ 333,383**	**2.67%**
TOTAL COURT SYSTEM	**$ 3,000,610**	**$ 3,362,179**	**$ 3,197,124**	**$ 3,224,284**	**$ 3,018,653**	**$ (205,631)**	**-6.38%**
TOTAL PUBLIC WORKS	**$ 2,676,852**	**$ 7,425,550**	**$ 1,616,157**	**$ 2,133,045**	**$ 1,819,836**	**$ (313,209)**	**-14.68%**
TOTAL HEALTH & WELFARE	**$ 116,351**	**$ 140,420**	**$ 129,051**	**$ 145,446**	**$ 56,242**	**$ (89,204)**	**-61.33%**
TOTAL PARKS & RECREATION	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	**N/A**
INDEPENDENT AGENCIES	**$ 311,233**	**$ 282,930**	**$ 303,093**	**$ 336,445**	**$ 342,333**	**$ 5,888**	**1.75%**
NON-DEPARTMENTAL	**$ 4,955,696**	**$ 4,623,564**	**$ 1,164,454**	**$ 1,192,259**	**$ 1,191,295**	**$ (964)**	**-0.08%**
TOTAL EXPENDITURES	**$ 27,586,896**	**$ 34,577,405**	**$ 23,189,896**	**$ 23,921,311**	**$ 23,291,944**	**$ (629,367)**	**-2.63%**
TRANSFERS OUT	**$ 5,336,810**	**$ 6,918,920**	**$ 11,255,068**	**$ 11,223,667**	**$ 12,461,654**	**$ 1,237,987**	**11.03%**
TOTAL OPERATING EXPENDITURES & OTHER FINANCING USES	**$ 32,923,706**	**$ 41,496,324**	**$ 34,444,964**	**$ 35,144,978**	**$ 35,753,598**	**$ 608,620**	**1.73%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$ 4,818**	**$ 491,058**	**$ 947,909**	**$ -**	**-**	**-**	**N/A**
Expenditures per F/S	$27,782,586	$36,491,162	$25,258,104				
Operating transfers out per F/S							
Transfers out to component units per F/S							
Transfers out per F/S	5,141,120	5,005,162	9,186,861				
Total	32,923,706	41,496,324	34,444,965				
Difference	$ (0)	$ 0	$ -				
CHANGES IN FUND BALANCE:	**2007 ACTUAL**	**2008 ACTUAL**	**2009 ACTUAL**	**2010 BUDGET**	**2011 APPROVED**		
Fund Balance - Beginning of Year	$ 8,382,115	$ 8,386,947	$ 8,878,005	$ 9,825,914	$ 9,825,914		
Excess Revenues over Expenditures	4,832	491,058	947,909	-	-		
Cumulative Effect of a Change	-		-	-	-		
In Accounting Principle & Prior Period Adjustments	-		-	-	-		
Use of Fund Balance in FY11 Budget	-		-	-	(1,761,642)		
Undesignated Fund Balance - End of Year	$ 8,386,947	$ 8,878,005	$ 9,825,914	$ 9,825,914	$ 8,064,272		

JACKSON COUNTY, GEORGIA

GENERAL FUND REVENUE DETAIL

FY 2011

	Number	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
PROPERTY TAX REVENUES:									
REAL & PERSONAL	1040125101	$ 14,131,846	$ 17,299,458	$ 18,429,611	$ 19,845,000	$ 19,845,000	$ 18,905,750	$ (939,250)	-4.73%
REAL PROPERTY TAXES-PRIOR YEAR	1040125102	172,517	221,380	707,743	-	-	-	-	n/a
MOBILE HOMES	1040125103	112,341	98,619	101,835	85,000	85,000	85,000	-	0.00%
TIMBER TAXES	1040125106	4,035	5,533	1,418	2,400	2,400	2,400	-	0.00%
PAYMENTS IN LIEU OF TAXES	1040125107	47,228	38,723	27,632	33,000	33,000	33,000	-	0.00%
MOTOR VEHICLES	1040125108	1,499,499	1,561,480	1,356,352	1,550,000	1,550,000	1,300,000	(250,000)	-16.13%
PENALTIES & INTEREST ON TAXES	1040125110	501,143	672,979	997,260	512,648	1,094,717	938,884	426,236	83.14%
MISCELLANEOUS RECEIPTS TAX OFFICE	1040125175	4,899	-	-	-	-	-	-	n/a
AD VALOREM TAXES - RAIL ROAD CARS	1040105113	14,790	15,733	20,389	15,000	15,000	20,000	5,000	33.33%
HEAVY EQUIPMENT TAXES	1040125115	2,190	3,077	800	-	-	-	-	n/a
TOTAL PROPERTY TAXES		**$ 16,490,486**	**$ 19,916,982**	**$ 21,643,040**	**$ 22,043,048**	**$ 22,625,117**	**$ 21,285,034**	**$ (758,014)**	**-3.44%**
LOCAL OPTION SALES TAXES	1040105177	$ 6,348,741	$ 5,757,224	$ 4,766,198	$ 5,200,000	$ 5,200,000	$ 5,300,000	$ 100,000	1.92%
TOTAL LOCAL OPTION SALES TAXES		**$ 6,348,741**	**$ 5,757,224**	**$ 4,766,198**	**$ 5,200,000**	**$ 5,200,000**	**$ 5,300,000**	**$ 100,000**	**1.92%**
OTHER TAXES:									
ALCOHOLIC BEVERAGE EXCISE TAX	1040105114	$ 48,356	$ 62,586	$ 64,834	$ 60,000	$ 63,250	$ 64,000	$ 4,000	6.67%
INSURANCE PREMIUM TAXES	1040105117	1,277,940	1,309,090	1,290,319	1,335,447	1,335,447	1,335,447	-	0.00%
FINANCIAL INSTITUTIONS TAXES	1040105121	77,453	81,572	49,287	81,000	81,000	50,000	(31,000)	-38.27%
INTANGIBLE RECORDING TAX	1040155109	430,589	291,511	287,931	355,000	282,000	285,000	(70,000)	-19.72%
COMMISSIONS ON INTANGIBLE TAXES	1040155104	95,845	67,186	59,733	80,000	60,000	60,000	(20,000)	-25.00%
PENALTIES & INTEREST ON INTANGIBLE TAXES	1040155110	-	-	-	-	-	-	-	n/a
REAL ESTATE TRANSFER TAX	1040155148	170,553	93,972	82,906	125,000	125,000	80,000	(45,000)	-36.00%
TOTAL OTHER TAXES		**$ 2,100,736**	**$ 1,905,917**	**$ 1,835,010**	**$ 2,036,447**	**$ 1,946,697**	**$ 1,874,447**	**$ (162,000)**	**-7.96%**
LICENSES AND PERMITS:									
HANDGUN LICENSES	1040175151	$ 8,173	$ 15,654	$ 22,283	$ 15,000	$ 15,000	$ 20,000	$ 5,000	33.33%
MARRIAGE LICENSES	1040175152	11,921	9,618	9,401	9,000	9,000	9,000	-	0.00%
MARRIAGE CERTIFICATES	1040175153	4,179	3,875	4,007	3,500	4,282	3,800	300	8.57%
MISCELLANEOUS PERMITS	1040175156	2,307	2,565	2,160	-	3,434	2,000	2,000	n/a
DRIVEWAY PERMITS	1040265191	-	-	-	-	-	-	-	n/a
BUSINESS PERMITS	1040105191	48,915	58,933	48,137	60,000	50,000	50,000	(10,000)	-16.67%
FRANCHISE FEES - CABLE TELEVISION	1040105176	37,221	39,732	38,350	35,000	35,000	38,000	3,000	8.57%
BEER & WINE LICENSES	1040105192	-	-	-	-	-	-	-	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	-	-	-	-	-	-	-	n/a
DEVELOPMENT STNDS SERVICES FEE	1041275131	-	-	-	-	-	-	-	n/a
TOTAL LICENSES AND PERMITS		**$ 112,716**	**$ 130,377**	**$ 124,338**	**$ 122,500**	**$ 116,716**	**$ 122,800**	**$ 300**	**0.24%**

JACKSON COUNTY, GEORGIA

GENERAL FUND REVENUE DETAIL

FY 2011

	Number	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
INTERGOVERNMENTAL REVENUES:									
GF SPECIAL PROJECTS	1040065112	$ -	$ -	$ 3,465	$ -	$ -	$ 2,000	$ 2,000	n/a
INTERGOVERNMENTAL REVENUE	1040105173	-	-	-	-	-	-	-	n/a
FEDERAL GRANTS	1040105178	-	-	-	-	-	-	-	n/a
SALARY REIMBURSEMENT - JCBOE	1040115117	-	-	-	-	-	-	-	n/a
HTRG STATE GRANT	1040125112	838,347	905,578	950,407	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE	1040125113	16,557	-	448	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE (FICA)	1040125177	-	39,496	20,368	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE	1040175113	1,831	-	-	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE (SRO)	1040185113	64,713	91,359	91,359	91,630	91,630	91,359	(271)	-0.30%
REBATES - PROPANE FUEL USAGE	1040185144	-	-	25,765	-	-	-	-	n/a
LOCAL LAW ENFORCEMENT BLOCK GRANT	1040185177	8,093	3,954	262	-	-	-	-	n/a
C.O.P.S. GRANT	1040185178	28,025	9,291	33,015	-	-	-	-	n/a
MEDICAL SUPPLY	1040195177	-	-	-	-	-	-	-	n/a
GRANTS - SHERIFF	1040195178	-	-	-	-	-	-	-	n/a
STATE LOCAL ASSIST. GRANT- CLOCK TOWER	1040215177	9,883	-	2,298	-	-	-	-	n/a
AMBULANCE - CIVIL DEFENSE	1040225128	-	-	-	-	-	-	-	n/a
INTERGOVERNMENTAL-DOC MEDICAL	1040255113	-	-	12,297	-	-	-	-	n/a
SALARY REIMBURSEMENT - CORRECTIONS	1040265117	86,404	46,067	49,600	49,600	49,600	49,600	-	0.00%
RELEASE OF INMATES	1040255118	-	-	-	-	-	-	-	n/a
INMATE SUBSIDY	1040255119	1,219,780	1,194,940	1,221,480	1,460,000	1,206,240	1,460,000	-	0.00%
SPECIAL ROAD PROJECTS	1040265112	-	-	-	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE	1040265113	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	107,211	148,888	158,562	154,648	154,648	154,648	-	0.00%
JUVENILE COURT INTERGOVERNMENTAL	1040345175	90,834	88,434	88,434	92,434	92,434	92,434	-	0.00%
JUDICIAL COUNCIL	1040345178	-	2,050	2,550	-	-	-	-	n/a
INTERGOVERNMENTAL	1040355113	904	1,050	500	-	-	-	-	n/a
DOMESTIC VIOLENCE GRANT	1040355132	-	-	-	-	-	-	-	n/a
FEDERAL GRANT (2002-GP-CX-0131)	1040355178	-	-	-	-	-	-	-	n/a
VICTIMS SERVICE	1040355180	99,033	89,629	75,744	100,000	72,875	78,000	(22,000)	-22.00%
STATE GRANTS	1040365178	-	-	-	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE	1040395113	-	-	-	-	-	-	-	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	13,269	-	-	-	-	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	1,008	-	-	-	-	-	-	n/a
FEDERAL GRANT - RURAL TRANSPORTATION	1040715178	47,080	56,186	59,190	52,140	52,140	26,070	(26,070)	-50.00%
INTERGOVERNMENTAL REVENUE - JEFFERSON	1040810000	-	-	-	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE	1041185113	-	4,009	-	-	-	-	-	n/a
STATE GRANTS-ELECTIONS	1041185175	-	-	-	-	-	-	-	n/a
TOTAL INTERGOVERNMENTAL		**$ 2,626,019**	**$ 2,974,214**	**$ 2,809,013**	**$ 2,000,452**	**$ 1,719,567**	**$ 1,954,111**	**$ (46,341)**	**-2.32%**

JACKSON COUNTY, GEORGIA

GENERAL FUND REVENUE DETAIL

FY 2011

	Number	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
CHARGES FOR SERVICES:									
MISCELLANEOUS COPY FEES	1040065132	$ 240	$ 2,371	$ 408	$ -	$ 7,385	$ 4,303	4,303	n/a
VENDOR COMPENSATION	1040105130	-	60	-	-	-	-	-	n/a
RETURNED CHECK FEES	1040105113	-	-	791	-	-	-	-	n/a
RENTAL INCOME	1040105179	43,812	43,812	40,800	43,200	43,200	43,200	-	0.00%
COMMISSIONS ON TAX	1040125104	1,155,080	1,230,943	1,253,607	1,230,943	1,230,943	1,231,000	57	0.00%
STREET LIGHTS	1040125114	25,190	99,577	187,745	222,000	222,000	222,000	-	0.00%
CLERK OF COURT RECORDING FEES	1040155142	380,216	303,670	322,003	333,000	258,302	300,000	(33,000)	-9.91%
VITAL STATISTICS	1040175150	24,703	24,795	23,925	25,000	25,000	25,000	-	0.00%
PROBATE COURT - ESTATES	1040175154	38,900	45,017	30,076	36,000	31,635	31,500	(4,500)	-12.50%
PROBATE COURT - OTHER	1040175175	-	8,604	-	-	-	-	-	n/a
DEPUTY TRAINING EXPENSE	1040185132	1,340	-	-	-	-	-	-	n/a
SHERIFF'S MISCELLANEOUS RECEIPTS	1040185165	236,987	200,030	109,268	180,000	100,957	110,000	(70,000)	-38.89%
VENDING SALES JAIL	1040185190	-	65,939	92,698	-	-	-	-	n/a
JAIL INMATE LODGING	1040195136	167,856	136,877	180,923	150,000	100,506	150,000	-	0.00%
AMBULANCE COLLECTIONS	1040225190	-	-	-	-	-	-	-	n/a
TELEPHONE COMMISSIONS	1040255189	36,000	33,991	28,686	33,000	36,651	33,000	-	0.00%
VENDING SALES CI	1040255190	4,086	7,430	14,219	-	-	-	-	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	158,563	143,581	139,402	143,000	147,822	145,000	2,000	1.40%
RECREATIONS DEPARTMENT FEES	1040575179	-	-	-	-	-	-	-	n/a
RECREATION DEPARTMENT CONCESSIONS	1040575181	-	-	-	-	-	-	-	n/a
FARES - RURAL TRANSPORTATION	1040715132	21,787	14,581	12,693	15,000	6,881	10,000	(5,000)	-33.33%
TOTAL CHARGES FOR SERVICES		**$ 2,294,760**	**$ 2,363,971**	**$ 2,437,244**	**$ 2,411,143**	**$ 2,211,282**	**$ 2,305,003**	**$ (106,140)**	**-4.40%**
FINES AND FORFEITURES:									
STATE COURT	1040165141	$ 696,879	$ 662,543	$ 732,256	$ 725,000	$ 785,149	$ 667,995	$ (57,005)	-7.86%
STATE COURT - INDIGENT DEFENSE	1040165142	7,428	7,346	5,968	-	-	-	-	n/a
SUPERIOR COURT	1040335140	445,161	289,488	293,674	250,000	248,721	250,000	-	0.00%
JUVENILE COURT	1040345140	4,164	2,573	2,343	4,000	8,297	4,000	-	0.00%
PRE-TRIAL DIVERSION FUNDS	1040355120	7,400	9,770	9,075	5,000	9,120	5,000	-	0.00%
TOTAL FINES AND FORFEITURES		**$ 1,161,032**	**$ 971,720**	**$ 1,043,316**	**$ 984,000**	**$ 1,051,287**	**$ 926,995**	**$ (57,005)**	**-5.79%**

JACKSON COUNTY, GEORGIA

GENERAL FUND REVENUE DETAIL

FY 2011

	Number	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OTHER REVENUES:									
INTEREST INCOME - COMMISSIONERS	1040105170	$ 552,513	$ 338,127	$ 166,973	$ 140,822	$ 60,000	$ 60,000	$ (80,822)	-57.39%
INTEREST INCOME - TAX COMMISSIONER	1040125170	78,459	91,018	23,951	75,000	25,000	25,000	(50,000)	-66.67%
INTEREST INCOME - CLERK OF COURT	1040155170	-	-	-	-	-	-	-	n/a
INTEREST INCOME - SHERIFF	1040185170	29,536	31,124	2,488	-	-	-	-	n/a
INTEREST INCOME - COURTHOUSE	1040215170	-	-	-	-	-	-	-	n/a
INTEREST INCOME - CORRECTIONAL INSTITUTE	1040255170	65	-	-	-	-	-	-	n/a
GF PENALTIES & INTEREST	1040105110	-	-	1,641	-	-	-	-	n/a
VENDOR COMPENSATION	1040105130	-	60	-	-	-	-	-	n/a
RETURNED CHECK FEES	1040105131	1,185	650	-	-	-	-	-	n/a
OTHERS MISC COMMISSIONERS	1040105132	2,103	38,683	7,334	-	-	-	-	n/a
MAP SALES & COPY FEES	1040105171	1,045	1,126	333	-	-	-	-	n/a
(r) 1/2 REIMB. COMPOSTING B.O.E.	1040105175	-	-	-	-	-	-	-	n/a
MAIL FEES	1040125111	17,457	18,791	17,887	-	-	10,000	10,000	n/a
STREET LIGHTS	1040125114	-	-	-	-	-	-	-	n/a
SALE OF COUNTY PROPERTY	1040115171	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	(215)	104	-	-	-	-	-	n/a
MISCELLANEOUS REVENUE	1040155132	11,658	2,785	5,036	-	-	-	-	n/a
MISCELLANEOUS COPY & FEE CHARGES	1040155133	39,024	40,087	36,801	45,000	41,809	42,000	(3,000)	-6.67%
MISCELLANEOUS REVENUE	1040165132	-	-	-	-	-	-	-	n/a
MISCELLANEOUS REVENUE	1040195132	9,861	-	-	-	-	-	-	n/a
MISCELLANEOUS REVENUE	1040355130	5	522	610	-	-	-	-	n/a
PROCEEDS INSURANCE CLAIMS	1040105201	-	-	-	-	-	-	-	n/a
PROCEEDS INSURANCE CLAIMS	1040135201	-	-	1,783	-	-	-	-	n/a
PROCEEDS INSURANCE CLAIMS	1040185201	16,374	17,718	-	-	-	-	-	n/a
PROCEEDS INSURANCE CLAIMS	1040225201	-	-	-	-	-	-	-	n/a
PROCEEDS INSURANCE CLAIMS	1040255201	-	-	-	-	-	-	-	n/a
PROCEEDS INSURANCE CLAIMS	1040265201	-	-	13,612	-	-	-	-	n/a
PROCEEDS INSURANCE CLAIMS	1040745201	-	-	5,785	-	-	-	-	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	-	-	20,092	-	-	-	-	n/a
SALE OF HAY	1040265133	-	-	657	-	-	-	-	n/a
MISCELLANEOUS REVENUE	1040275132	-	-	171	-	-	-	-	n/a
DONATIONS-COVERED BRIDGE-	1040325182	-	-	-	-	-	-	-	n/a
RESTITUTION	1040165172	-	-	490	-	-	-	-	n/a
RESTITUTION	1040335172	200	40	95	-	-	-	-	n/a
OTHER INCOME	1040695132	2,334	425	115	-	-	-	-	n/a
JCO - GIVING TREE	1040085132	-	25	-	-	-	-	-	n/a
GF - MISCELLANEOUS	1040095132	-	-	954	-	-	-	-	n/a
RETIREE HEALTH INSURANCE PREMIUMS	1040095133	-	-	3,866	-	-	-	-	n/a
IMPOUNDMENT FEES	1040695191	1,040	73	45	-	-	-	-	n/a
ANIMAL SURRENDER FEES	1040695192	-	-	225	-	-	-	-	n/a
TOTAL OTHER REVENUES		**$ 765,606**	**$ 581,640**	**$ 310,944**	**$ 260,822**	**$ 126,809**	**$ 137,000**	**$ (123,822)**	**-47.47%**
UPPER OCONEE BASIN WATER									
AUTHORITY REBATE	1040105199	-	-	-	-	-	-	-	n/a
TOTAL UOBWA REBATE		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
TOTAL REVENUES - GENERAL FUND		**$ 31,900,097**	**$ 34,602,045**	**$ 34,969,103**	**$ 35,058,412**	**$ 34,997,475**	**$ 33,905,390**	**$ (1,153,022)**	**-3.29%**

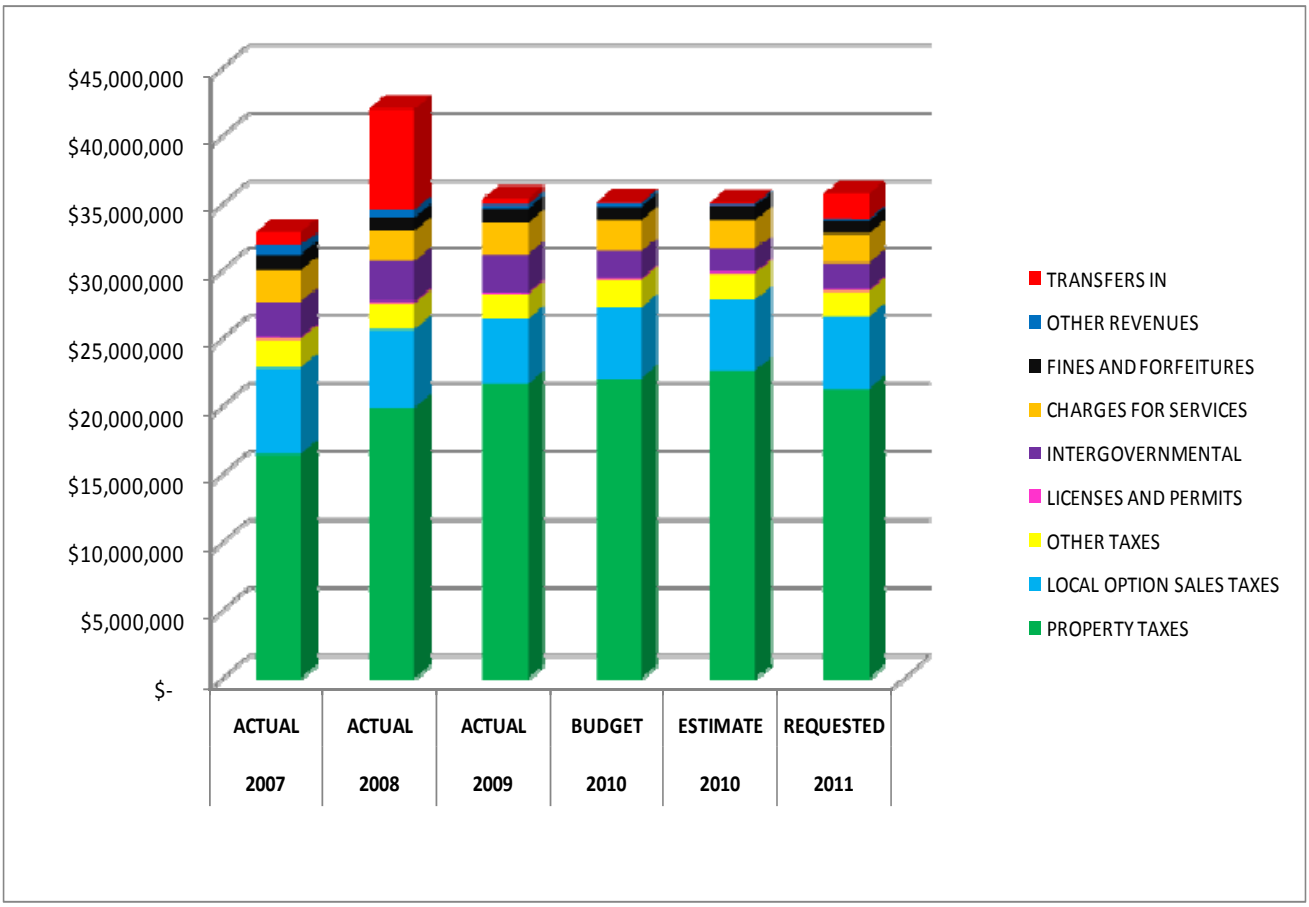
JACKSON COUNTY, GEORGIA

GENERAL FUND REVENUE DETAIL

FY 2011

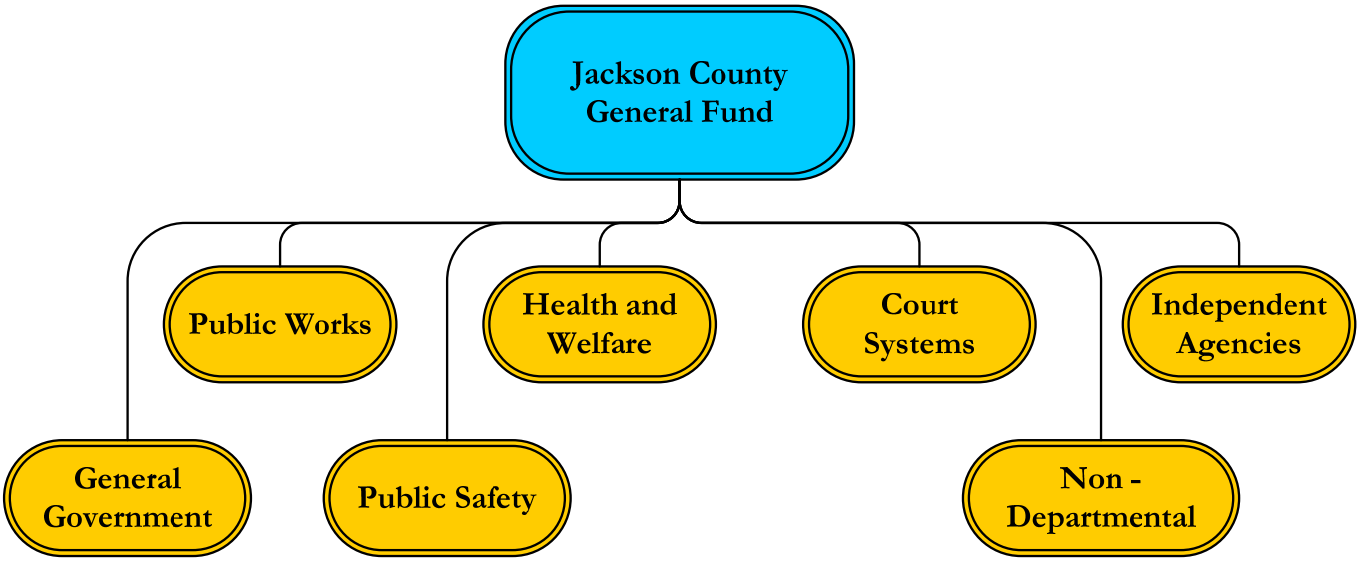
	Number	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OTHER FINANCING SOURCES AND TRANSFERS:									
SALE OF CAPITAL ASSETS	1040105172	(396)	(3,187)	-	-	-	-	-	n/a
SALE OF COUNTY PROPERTY	1040145171	-	-	-	-	-	-	-	n/a
SALE OF COUNTY PROPERTY	1040115171	-	-	47	-	-	-	-	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	-	-	-	-	-	-	-	n/a
TRADE ALLOWANCES	1040265202	-	2,744,050	27,080	-	-	-	-	n/a
SALE OF CO PROPERTY-BLDG. INSP.	1040315171	-	-	-	-	-	-	-	n/a
SALE OF CO PROPERTY	1040355171	-	-	215	-	-	-	-	n/a
SALE OF CAPITAL ASSETS		**$ 3,417**	**$ 2,740,863**	**$ 27,342**	**$ -**	**$ -**	**$ -**	$ -	n/a
TRANSFERS IN JAIL FUND	1040195998	-	1,727,625	16,000	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	-	-	-	-	-	n/a
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.	1040635998	-	-	172,567	-	-	-	-	n/a
TRANSFERS IN	1040715998	-	-	-	-	-	-	-	n/a
TRANSFERS IN	1040735998	-	-	30,000	-	-	-	-	n/a
TRANSFERS IN - JACKSON COUNTY SHOP	1040745998	22,000	-	-	-	-	-	-	n/a
TRANSFERS IN	1040805998	-	111,536	-	-	-	-	-	n/a
TRANSFERS IN	1040755998	-	-	-	-	-	-	-	n/a
OPERATING TRANSFERS IN		**$ 22,000**	**$ 2,226,453**	**$ 218,567**	**$ 86,566**	**$ 86,566**	**$ 86,566**	**$ -**	**0.00%**
PROCEEDS FROM LEASES	1040085200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040105200	-	-	-	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASES	1040115200	-	-	-	-	-	-	-	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	-	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		**$ -**	**$ 2,418,021**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	n/a
TRANSFERS IN FROM COMPONENT UNITS	1040805998	-	-	177,864	-	-	-	-	n/a
PROCEEEDS FROM BOND ISSUE	1040105202	1,000,000	-	-	-	-	-	-	n/a
PRIOR YEAR FUND BALANCE APPROPRIATED		-	-	-	-	-	1,761,642	1,761,642	n/a
TOTAL OTHER FINANCING SOURCES								-	
AND TRANSFERS		**$ 1,025,417**	**$ 7,385,337**	**$ 423,773**	**$ 86,566**	**$ 86,566**	**$ 1,848,208**	**$ 1,761,642**	**2035.03%**
								-	
TOTAL REVENUE & OTHER SOURCES		**$ 32,925,514**	**$ 41,987,382**	**$ 35,392,876**	**$ 35,144,978**	**$ 35,084,041**	**$ 35,753,598**	**$ 608,620**	**1.73%**

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.



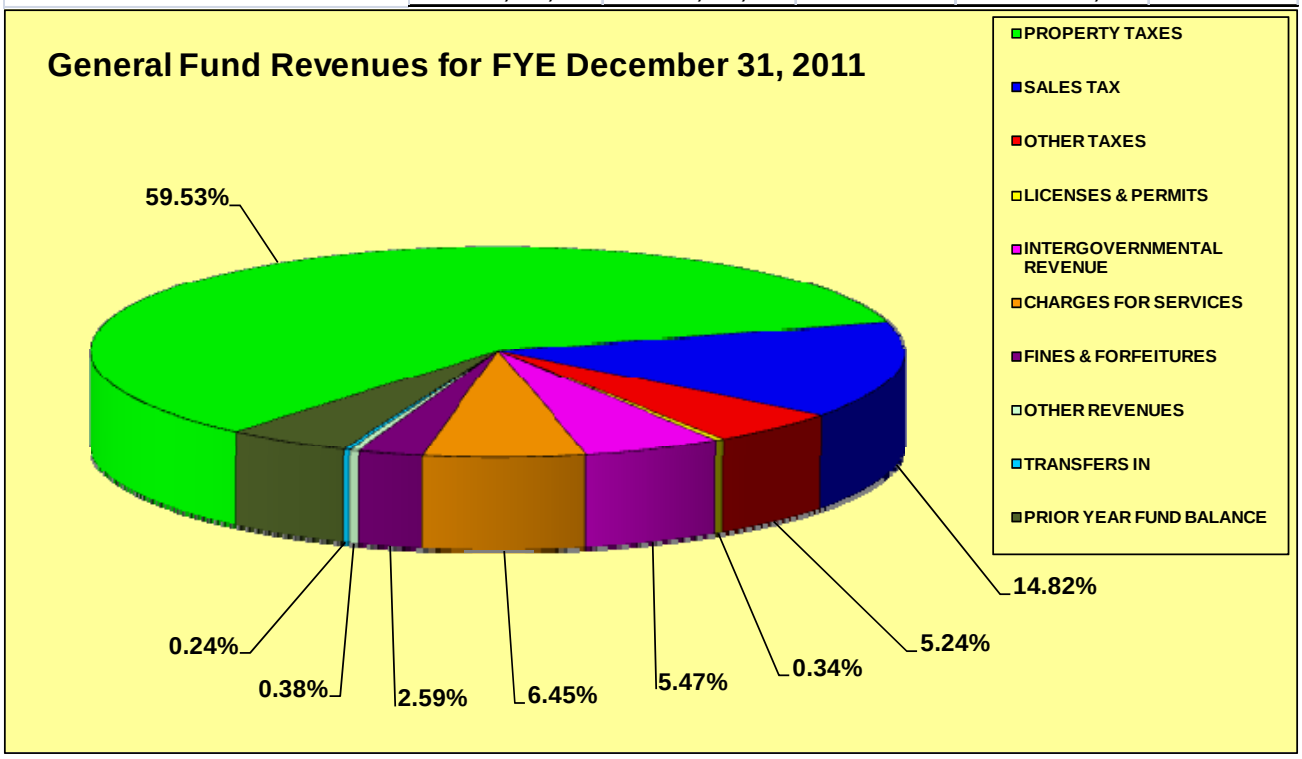
Jackson County Government

Approved 2011 General Fund Operating Budget

The approved FY11 General Fund Operating Budget is $35,753,598. The following tables show the breakdown by functions.

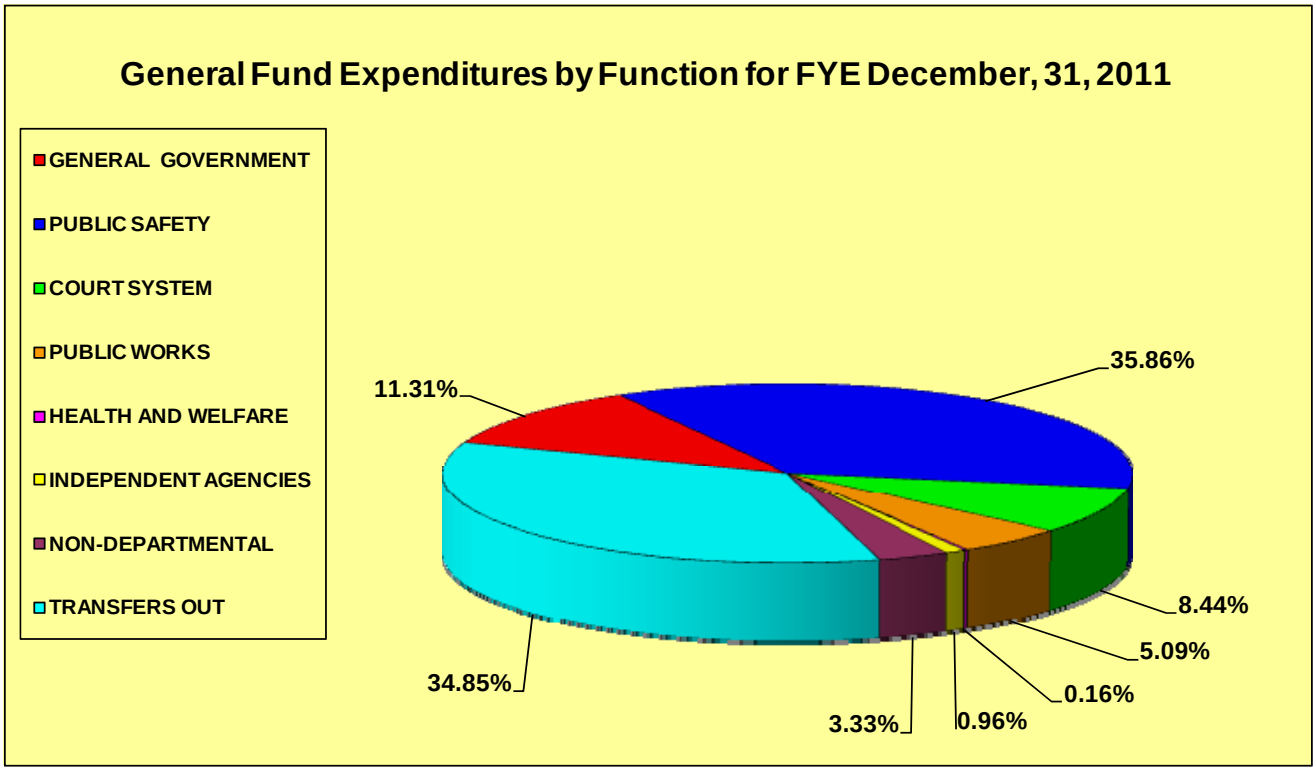
APPROVED 2011 GENERAL FUND REVENUE AND SOURCES SUMMARY

REVENUE AND OTHER SOURCES	APPROVED 2010 BUDGET	APPROVED 2011 BUDGET	PERCENT 0F 2011 TOTAL	CHANGE FROM 2010 BUDGET	PERCENT CHANGE 2011-2010
PROPERTY TAXES	$ 22,043,048	$ 21,285,034	59.53%	$ (758,014)	-3.44%
SALES TAX	5,200,000	5,300,000	14.82%	100,000	1.92%
OTHER TAXES	2,036,447	1,874,447	5.24%	(162,000)	-7.96%
LICENSES & PERMITS	122,500	122,800	0.34%	300	0.24%
INTERGOVERNMENTAL REVENUE	2,000,452	1,954,111	5.47%	(46,341)	-2.32%
CHARGES FOR SERVICES	2,411,143	2,305,003	6.45%	(106,140)	-4.40%
FINES & FORFEITURES	984,000	926,995	2.59%	(57,005)	-5.79%
OTHER REVENUES	260,822	137,000	0.38%	(123,822)	-47.47%
TOTAL REVENUES	**35,058,412**	**33,905,390**	**94.83%**	**(1,153,022)**	**-3.29%**
OTHER FINANCING SOURCES					
TRANSFERS IN	86,566	86,566	0.24%	-	0.00%
PRIOR YEAR FUND BALANCE	-	1,761,642	4.93%	1,761,642	n/a
TOTAL REVENUES & OTHER SOURCES	**$ 35,144,978**	**$ 35,753,598**	**100.0%**	**$ 608,620**	**1.73%**



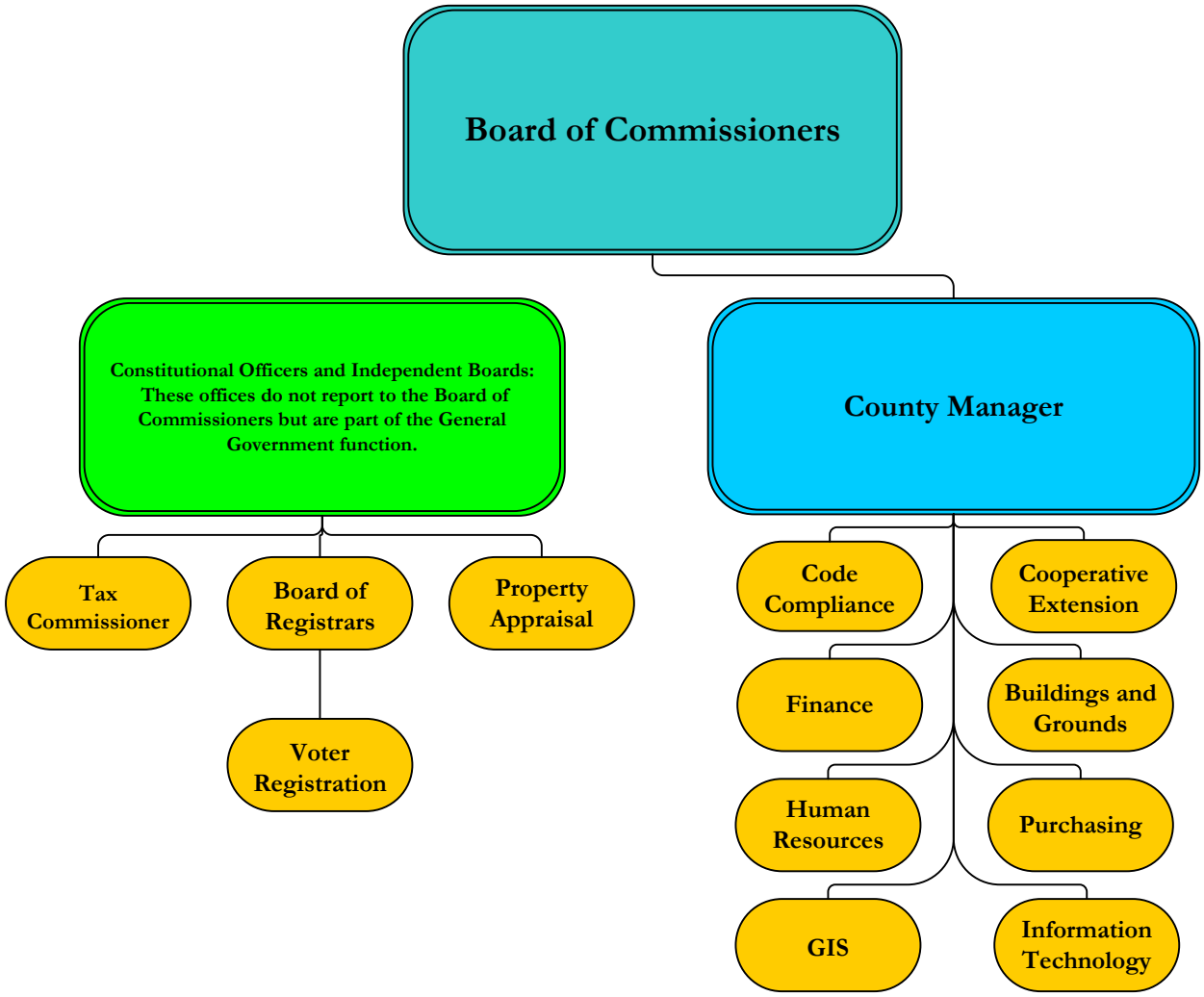
APPROVED 2011 GENERAL FUND EXPENDITURES AND TRANSFERS SUMMARY

FUNCTION	APPROVED 2010 BUDGET	APPROVED 2011 BUDGET	PERCENT 0F 2011 TOTAL	CHANGE FROM 2010 BUDGET	PERCENT CHANGE 2011-2010
GENERAL GOVERNMENT	$ 4,402,383	$ 4,042,752	11.31%	$ (359,631)	-8.17%
PUBLIC SAFETY	12,487,447	12,820,831	35.86%	333,384	2.67%
COURT SYSTEM	3,224,284	3,018,653	8.44%	(205,631)	-6.38%
PUBLIC WORKS	2,133,046	1,819,838	5.09%	(313,208)	-14.68%
HEALTH AND WELFARE	145,447	56,242	0.16%	(89,205)	-61.33%
INDEPENDENT AGENCIES	336,445	342,333	0.96%	5,888	1.75%
NON-DEPARTMENTAL	1,192,259	1,191,295	3.33%	(964)	-0.08%
TOTAL EXPENDITURES	**23,921,311**	**23,291,944**	**65.15%**	**(629,367)**	**-2.63%**
OTHER FINANCING USES					
TRANSFERS OUT	11,223,667	12,461,654	34.85%	1,237,987	11.03%
TOTAL EXPENDITURES &					
OTHER USES	**$ 35,144,978**	**$ 35,753,598**	**100.0%**	**$ 608,620**	**1.73%**



GENERAL GOVERNMENT FUNCTION

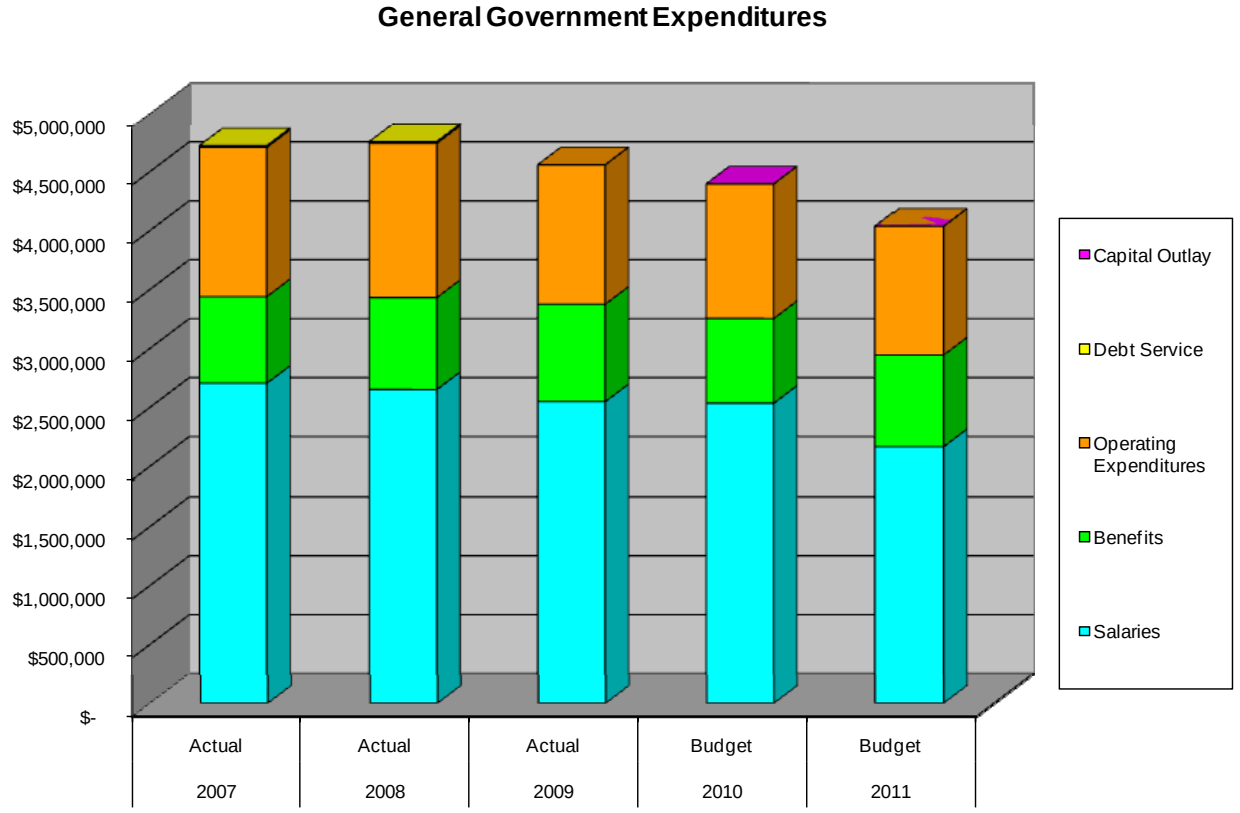
The General Government function is comprised of departments responsible for the management of the County's resources. This function includes the following departments.



HISTORICAL INFORMATION & APPROVED 2011 GENERAL GOVERNMENT FUNCTION BUDGET

The total approved FY1 General Fund Operating Budget is $35,753,598. The General Government departments proposed budget makes up $4,042,753 or 11.31% of that total. The General Government approved FY2011 operating budget has decreased $359,630 or 8.17% over the approved FY10 budget primarily due to the implementation of a reduction-in-force coupled with additional operating budget cuts.

EXPENDITURES BY DEPARTMENT:	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2011 APPROVED	DIFFERENCE 2011-2010	Percent Change
GENERAL GOVERNMENT							
GOVERNING BODY	$ 374,645	$ 318,471	$ 334,395	$ 242,173	$ 225,352	$ (16,821)	-6.95%
COUNTY MANAGER	638,341	287,142	202,383	196,464	150,345	(46,119)	-23.47%
FINANCIAL ADMINISTRATION	576,161	636,243	607,876	568,795	496,007	(72,788)	-12.80%
HUMAN RESOURCES	199,490	217,359	224,437	205,820	221,581	15,761	7.66%
INFORMATION TECHNOLOGY	605,326	693,340	703,129	765,475	713,189	(52,286)	-6.83%
GEOGRAPHIC INFORMATION SYSTEMS	118,401	168,950	148,184	147,930	159,731	11,801	7.98%
PROPERTY APPRAISAL	622,194	670,454	682,743	552,487	550,412	(2,075)	-0.38%
BOARD OF EQUALIZATION	12,769	12,791	29,647	18,700	19,900	1,200	6.42%
TAX COMMISSIONER	554,005	591,106	602,770	544,309	526,286	(18,023)	-3.31%
VOTER REGISTRATION	122,717	173,686	151,346	198,569	136,517	(62,052)	-31.25%
COUNTY EXTENSION	106,747	109,714	112,401	108,819	110,582	1,763	1.62%
PURCHASING	134,362	118,303	114,352	110,103	67,931	(42,172)	-38.30%
PLANNING & ZONING						-	N/A
CODE ENFORCEMENT / INSPECTION						-	N/A
CODE COMPLIANCE	202,535	224,092	174,061	174,464	86,397	(88,067)	-50.48%
BUILDINGS & GROUNDS	458,033	538,480	476,529	568,275	578,523	10,248	1.80%
TOTAL GENERAL GOVERNMENT	**$ 4,725,726**	**$ 4,760,130**	**$ 4,564,253**	**$ 4,402,383**	**$ 4,042,753**	**$ (359,630)**	**-8.17%**

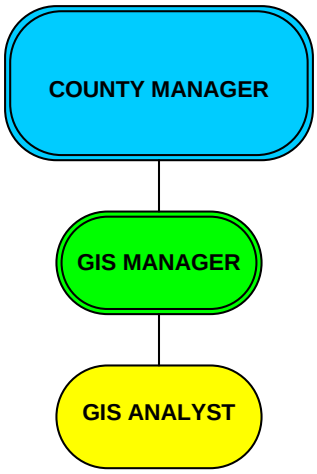


Geographic Information Systems

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 citizens and property owners of Jackson County.

NUMBER OF APPROVED POSITIONS: Two full-time



OBJECTIVES:

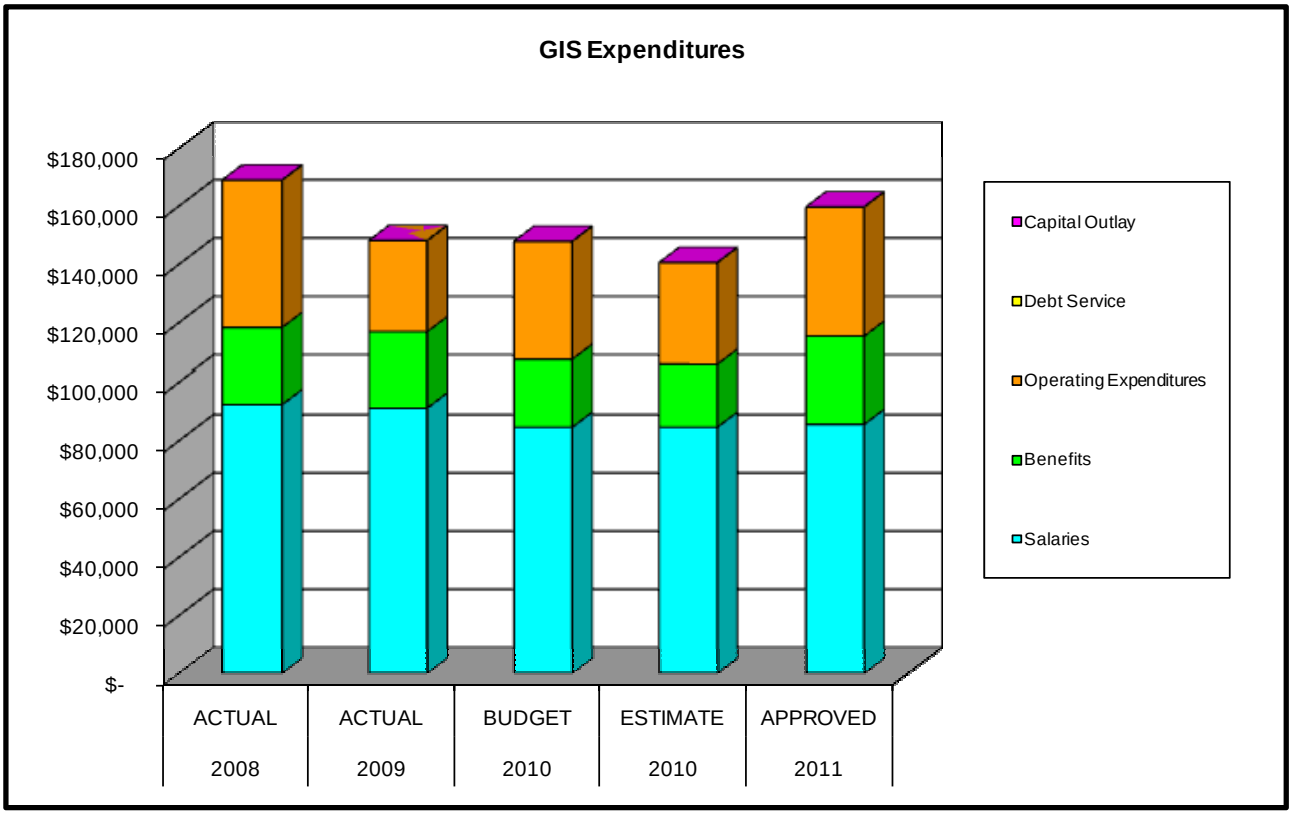
- Continue to support, expand, and update online interactive GIS on internet.
- Continue to support 911 operations with timely data.
- Keep zoning & FLU data current at all times.
- Keep municipal boundaries current at all times.
- Collaborate with municipalities and other government agencies to promote data unity and avoid duplication of work.
- Arm public safety with GIS data in the field.
- Promote economic development activity 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 FY11:

- In late 2010 and early 2011 we are deploying more GIS services to the public through the internet. As such, additional software is needed ($6,000) as we transition into a different networking environment for our data storage.
- Flood maps were redone and went into effect in 2010 thru the FEMA map modernization program. If HB169 is passed by the Georgia State Legislature in 2011, it could cost us as much as $10,000 in postage to notify anyone who has flood elevations changed on their property.
- The county has changed, expanded, and opened several new facilities since our imagery was flown. We need to re-fly some of the critical county facilities. GIS would like to use professional fees to re-fly some of the critical area (jail, transfer station, airport).

PERFORMANCE MEASURES:

	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
County employees able to use GIS software/system (QPUBLIC)	3	34	100%	100%	100%
City Employers able to use GIS software/system (QPUBLIC)	0	10	100%	100%	100%
School system employees able to use GIS software (QPUBLIC)	0	12	100%	100%	100%
Number of online applications/maps	n/a	n/a	1	1	3



APPROVED 2011 DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 41,855	$ 92,436	$ 91,255	$ 84,707	$ 84,707	$ 85,665	$ 958	1.13%
Benefits Total	$ 7,964	$ 25,967	$ 25,686	$ 22,811	$ 21,087	$ 29,750	$ 6,939	30.42%
Operating Expenditures Total	$ 68,582	$ 50,547	$ 31,243	$ 40,413	$ 34,822	$ 44,316	$ 3,903	9.66%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Geographic Information Systems	$ 118,401	$ 168,950	$ 148,184	$ 147,930	$ 140,616	$ 159,731	$ 11,801	7.98%

ADDITIONAL STAFF REQUESTED: NONE.

CAPITAL REQUESTS:

- ArcEditor software for GIS Analyst for new database, $6,000.
- Pictometry re-fly for county campus areas/tiles that have recently undergone major changes, $11,000.

GIS FY11 BUDGET HIGHLIGHTS:

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

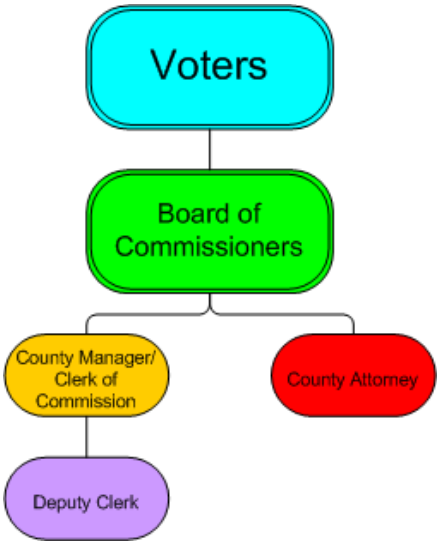
- Increase of 1.13% or $958 in salaries primarily due to:
  - Funding for intern position in the amount of $2,000.
- Increase of 30.42% or $6,939 in benefits primarily due to:
  - Reinstatement of base-match retirement contributions.
- Increase of 9.66% or $3,903 in operating expenditures primarily due to:
  - $6,000 increase in capitalized software..
  - 64.29% or $4,500 decrease in operating supplies.
- Total increase of 7.98% or $11,801.

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.



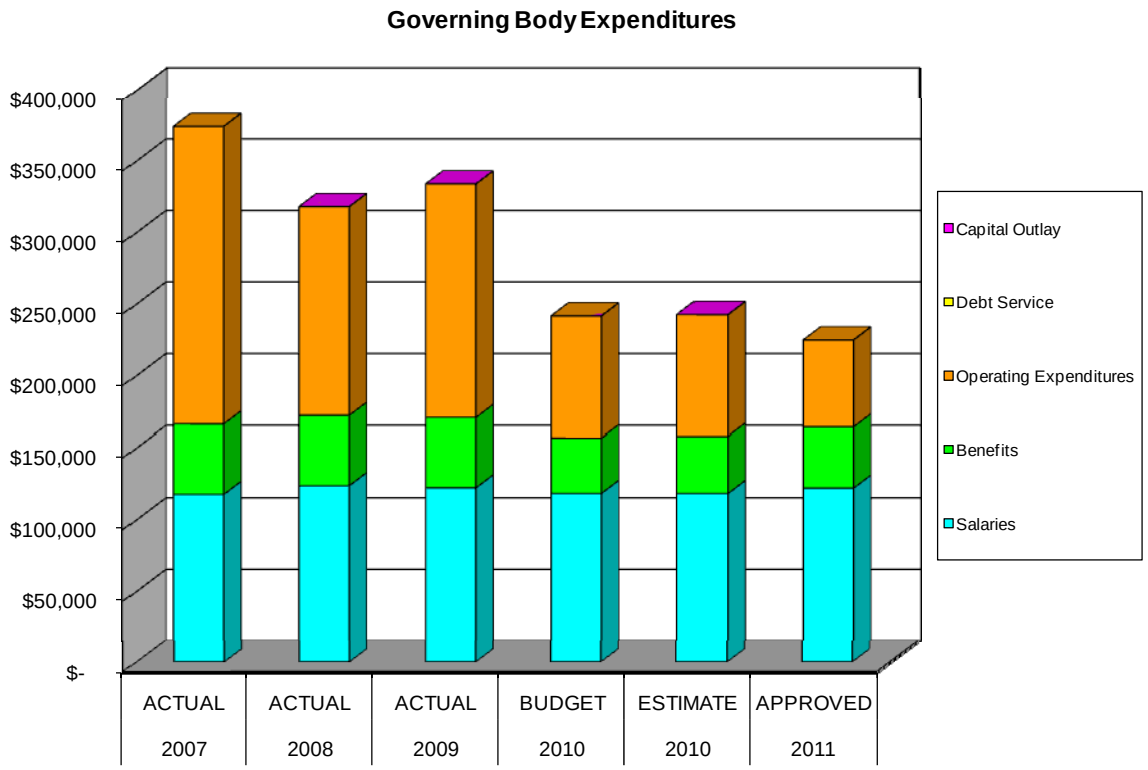
CLERK OF COMMISSION

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 FY11:

- There is an increasing deterioration of county facilities and a need for long-range planning.
- Balancing the needs of government departments to provide services with the shortage of revenue continues to be a mjor challenge for FY 2011.

PERFORMANCE MEASURES: **N/A**



HISTORICAL INFORMATION AND APPROVED 2011 DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 118,233	$ 124,307	$ 122,822	$ 118,941	$ 118,941	$ 122,612	$ 3,671	3.09%
Benefits Total	$ 48,637	$ 48,517	$ 48,575	$ 38,369	$ 39,590	$ 42,213	$ 3,844	10.02%
Operating Expenditures Total	$ 207,775	$ 145,647	$ 162,998	$ 84,863	$ 84,572	$ 60,527	$ (24,336)	-28.68%
Debt Service Total	$ -	$ -	$ -	$ -	$ -		$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -		$ -	n/a
Governing Body Total	$ 374,645	$ 318,471	$ 334,395	$ 242,173	$ 243,103	$ 225,352	$ (16,821)	-6.95%

GOVERNING BODY FY11 BUDGET HIGHLIGHTS:

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

- Increase of 3.09% or $3,671 in salaries primarily due to:
  - Increase in salaries due to Commissioner Certifications.
- Increase of 10.02% or $3,844 in benefits primarily due to:
  - Reinstatement of base-match retirement contributions increase of 93.22% or 5,005.
  - Added family health insurance coverage by some Commissioners for increase of 22.99% or $5,105.
- Decrease of 28.68% or $24,336 in operating expenditures primarily due to:
  - 90.40% or $22,600 decrease in other professional fees for any miscellaneous contracted services.
- Total decrease of 6.95% or $16,821.

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

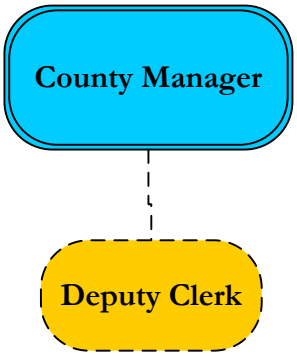
COUNTY MANAGER

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.

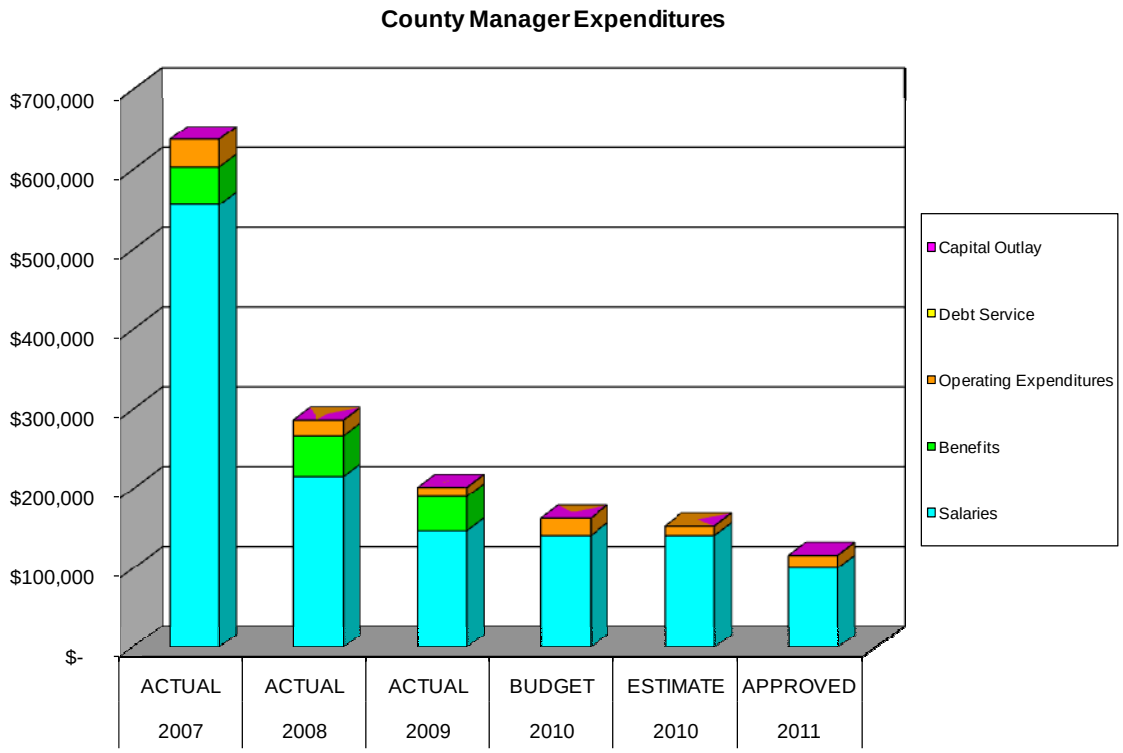
NUMBER OF APPROVED POSITIONS: One full-time and Deputy Clerk reporting to Manager and BOC.



SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY11:

- 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 even during times of fiscal austerity.
- Conduct annual department head retreat for organizational development and performance management.
- Conduct daily duties without the aid of an executive assistant lost during the reduction-in-force.

PERFORMANCE MEASURES: N/A



HISTORICAL INFORMATION AND APPROVED 2011 DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 556,672	$ 216,028	$ 147,860	$ 141,840	$ 141,840	$ 101,303	$ (40,537)	-28.58%
Benefits Total	$ 47,149	$ 50,287	$ 42,985	$ 33,070	$ 41,566	$ 33,164	$ 94	0.28%
Operating Expenditures Total	$ 34,520	$ 20,827	$ 11,538	$ 21,553	$ 11,825	$ 15,878	$ (5,675)	-26.33%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
County Manager Total	$ 638,341	$ 287,142	$ 202,383	$ 196,464	$ 195,231	$ 150,345	$ (46,119)	-23.47%

COUNTY MANAGER FY11 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 28.58% or $40,537 in salaries primarily due to:
  - Reduction-in-force of one employee.
- Slight increase 0.28% or $94 in benefits primarily due to:
  - Reinstatement of base-match retirement contributions.
  - Decrease of 25.22% or $5,510 in health insurance due to reduction-in-force.
- Decrease in operating expenditures of 26.33% or $5,675 primarily due to:
  - $2,500 decrease in other professional fees for miscellaneous contracting needs.
  - $1,500 decrease in general operating supplies.
- Total decrease of 23.47% or $46,119.

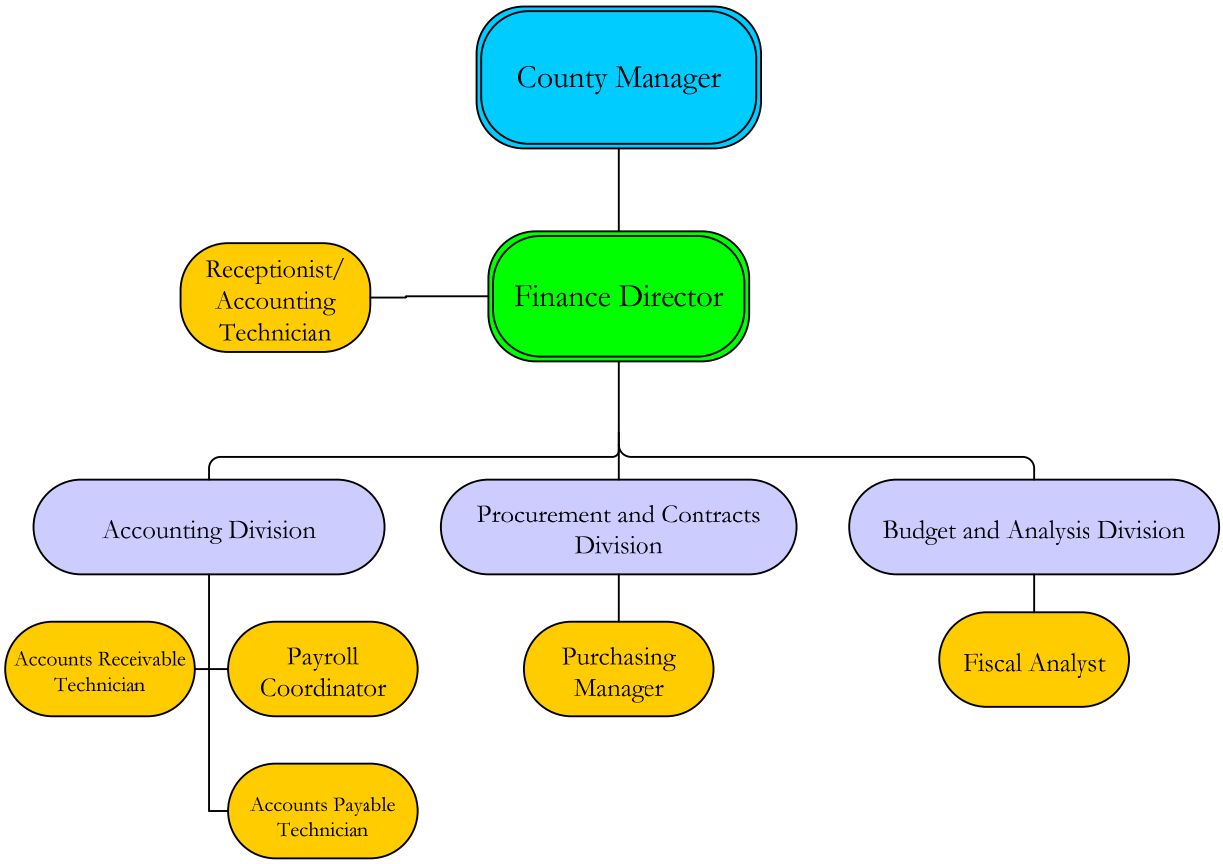
ADDITIONAL STAFF REQUESTED: **NONE.** ***CAPITAL REQUESTS:*** **NONE.**

FINANCIAL ADMINISTRATION

MISSION AND GOALS:

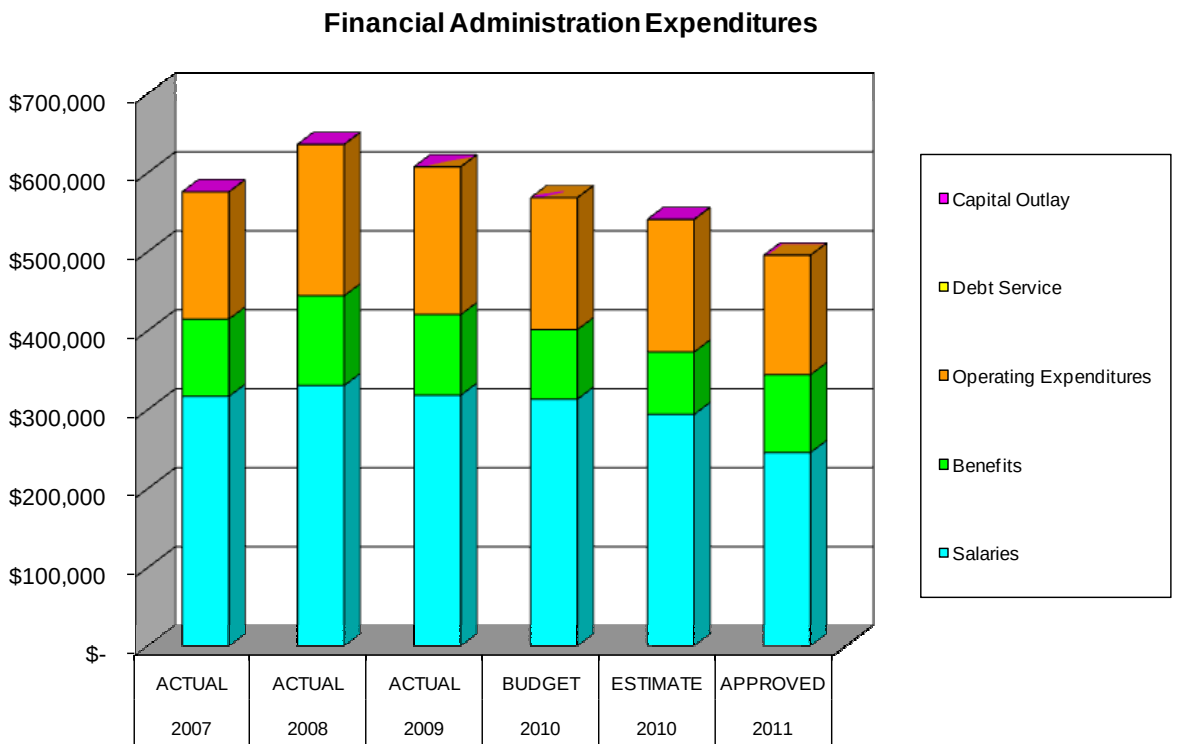
The department of Financial Administration is responsible for financial management systems that ensure delivery of efficient and effective services responsive to the needs of the citizens in accordance with the best-recognized principles of governmental finance. This department maintains systems of accounting 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: Six full-time.



***PERFORMANCE MEASURES*: N/A**

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY11: The finance department has lost three positions due to a hiring freeze and reduction-in-force over the last two years while the workload has increased greatly during this time period. Ensuring all work gets completed without using overtime by hourly personnel will continue to challenge staff in 2011.



HISTORICAL INFORMATION AND APPROVED 2011 DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 317,245	$ 330,958	$ 318,750	$ 313,666	$ 294,365	$ 246,254	$ (67,412)	-21.49%
Benefits Total	$ 97,964	$ 113,665	$ 102,107	$ 88,094	$ 79,058	$ 98,607	$ 10,514	11.93%
Operating Expenditures Total	$ 160,952	$ 191,620	$ 187,018	$ 167,035	$ 167,785	$ 151,145	$ (15,890)	-9.51%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Financial Admin. Total	$ 576,161	$ 636,244	$ 607,876	$ 568,795	$ 541,208	$ 496,007	$ (72,788)	-12.80%

FINANCIAL ADMINISTRATION FY11 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.

- 21.49% or $67,412 decrease in salaries primarily due to:
  - Reduction-in force/staff restructuring worth a total loss of 2.5 positions for FY 2011.
- 11.93% or $10,514 increase in benefits primarily due to:
  - Increases of 386.1% or $17,0237 in retirement contribution.
  - Decrease of 6.47% or $3,801 in health insurance.
- While some individual line items have increased, overall, operating expenditures have decreased 9.51% or $15,890 primarily due to:

- $5,296 decrease in other professional fees primarily associated with Kronos, the County's payroll system.
- $10,000 decrease in auditing fees.

- Total decrease of 12.80% or $72,788.

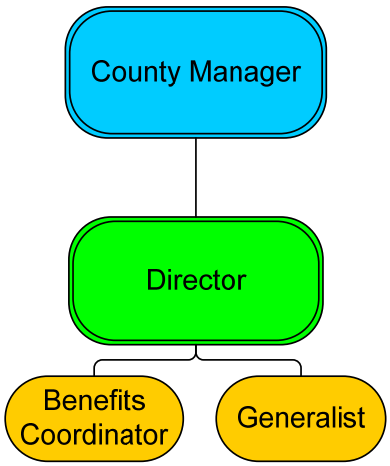
***ADDITIONAL STAFF REQUESTED*: NONE.**

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.

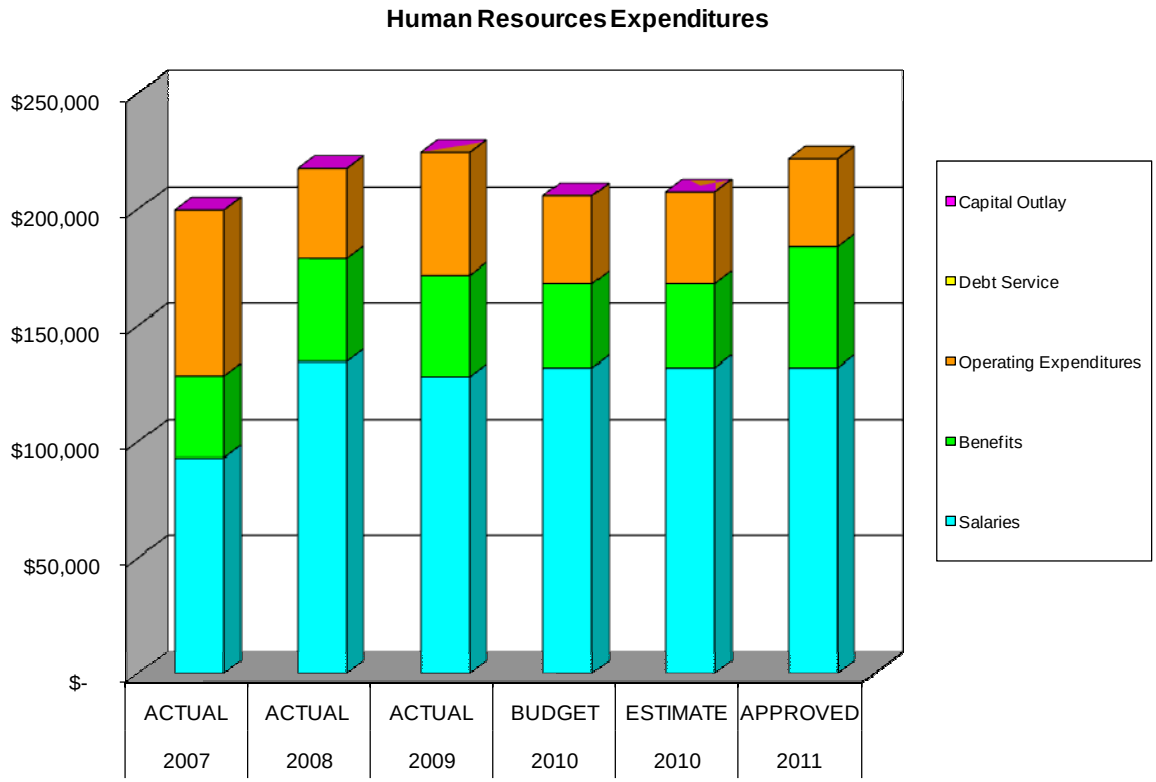
OBJECTIVES:

- 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 FY11:

- 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 HR department.

PERFORMANCE MEASURES: N/A



HISTORICAL INFORMATION AND APPROVED 2011 DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 92,895	$ 134,392	$ 127,892	$ 131,777	$ 131,777	$ 131,777	$ -	0.00%
Benefits Total	$ 35,341	$ 44,326	$ 43,734	$ 36,346	$ 36,346	$ 52,151	$ 15,804	43.48%
Operating Expenditures Total	$ 71,254	$ 38,641	$ 52,811	$ 37,696	$ 39,321	$ 37,653	$ (43)	-0.11%
Debt Service Total	$ -	$ -	$ -	$ -	$ -		$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -		$ -	n/a
Human Resources Total	$ 199,490	$ 217,359	$ 224,437	$ 205,820	$ 207,445	$ 221,581	$ 15,761	7.66%

HUMAN RESOURCES FY11 BUDGET HIGHLIGHTS:

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

- No change in salaries.
- Increase of 43.48% or $15,804 in benefits primarily due to:
    - Reinstatement of base-match retirement contributions increase of 203.78% or $9,225.
    - Addition of FSA – Admin fees of $4,950.
- Slight decrease of 0.11% or $43 in operating expenditures primarily due to:
    - $5,235 increase in maintenance contracts.
    - $3,108 decrease in operating leases.
- Total increase of 7.66 % or $15,761.

ADDITIONAL STAFF REQUESTED: **NONE.**

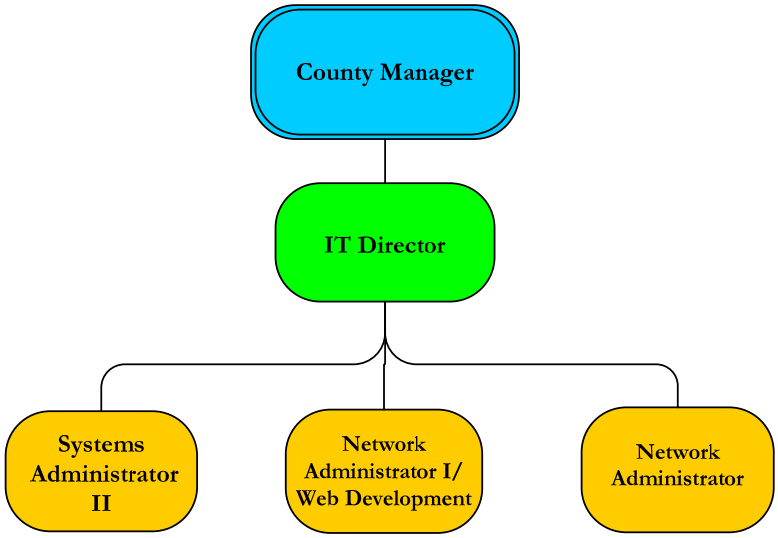
CAPITAL REQUESTS: **NONE.**

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: Four full-time.



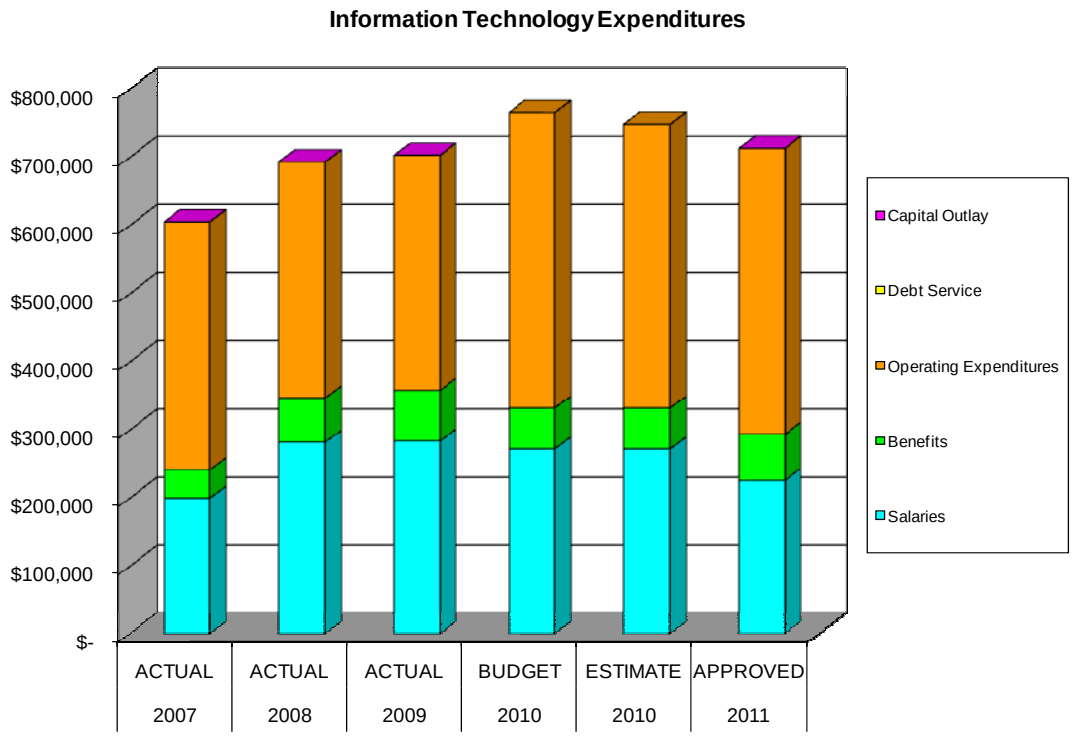
OBJECTIVES:

- 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 FY11:

- Additional staffing needed to maintain our high quality of service and support that all county departments depend upon heavily for daily operations. However, staffing was cut in the fourth quarter of 2010 increasing the workload burden on current staff.
- Additional funding needed for maintenance contracts due to the opening of several new facilities that IT has started providing data and communication networks to, thereby, increasing the scope of equipment and software maintenance contract liability.
- Additional funding to replace core network switches and routing equipment throughout the county. Many of these components are scheduled to be phased out with newer models and repair service will be unavailable from Cisco.



HISTORICAL INFORMATION AND APPROVED 2011 DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 200,007	$ 281,926	$ 283,652	$ 272,147	$ 272,147	$ 225,742	$ (46,405)	-17.05%
Benefits Total	$ 41,777	$ 64,895	$ 74,437	$ 59,927	$ 59,927	$ 68,046	$ 8,119	13.55%
Operating Expenditures Total	$ 363,542	$ 346,519	$ 345,041	$ 433,400	$ 416,749	$ 419,400	$ (14,000)	-3.23%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay[3]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Information Technology Total	$ 605,326	$ 693,340	$ 703,129	$ 765,475	$ 748,824	$ 713,189	$ (52,286)	-6.83%

INFORMATION TECHNOLOGY FY11 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 17.05% or $46,405 in salaries primarily due to:
  - Reduction-in-force of one employee.
- Increase of 13.55% or $8,119 in benefits primarily due to:
  - Reinstatement of base-match retirement contributions in the amount of $15,256.
  - Decrease of 10.78% or $4,033 in health insurance costs.
- Decrease of 3.23% or $14,000 in operating expenditures primarily due to:
  - $10,000 decrease in Local Area Network Infrastructure.
  - $12,000 decrease in Maintenance Contracts.
  - $12,000 increase in LAN/WAN Connectivity.
- Total decrease of 6.83% or $52,286.

ADDITIONAL STAFF REQUESTED: **NONE**

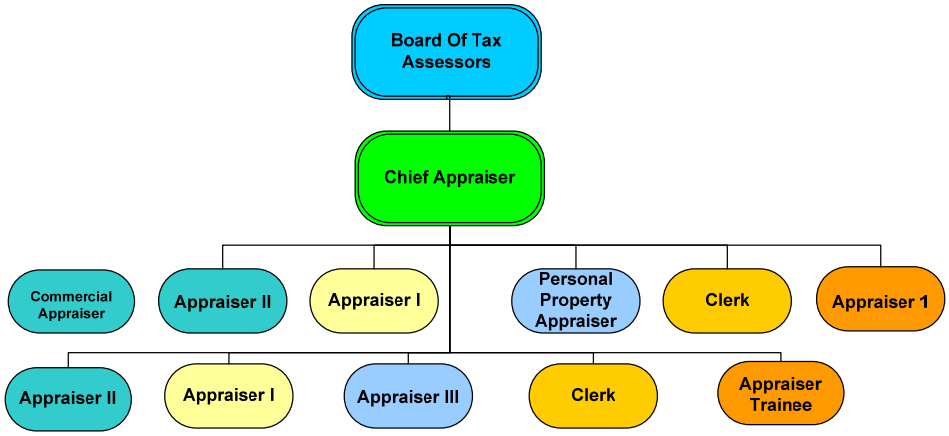
CAPITAL REQUESTS: Core network switches and routing equipment. Amount to be determined depending on equipment review. This can be broken into multiple budget years.

PROPERTY APPRAISAL

MISSIONS AND GOALS:

The Jackson County Property Appraisal 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: 11 full-time and three part-time Board of Assessors.

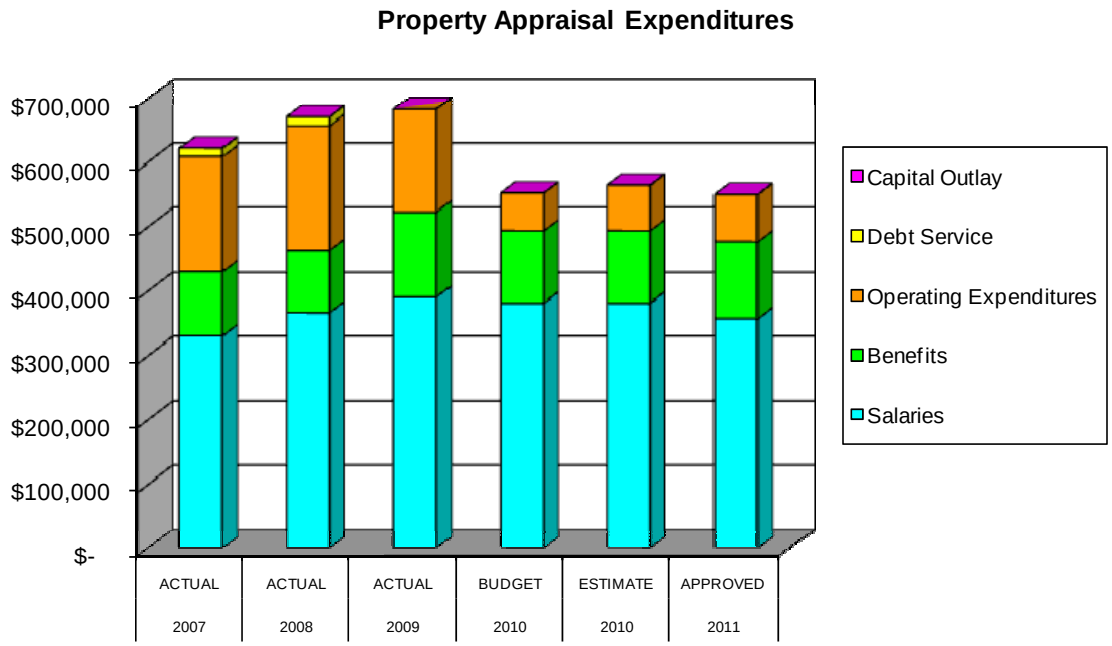


SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY11:

- Perceptions of property values in today's economy and the department's role on the tax process, which prompted a change in the department's title from Tax Assessor to Property Appraisal.
- The impact to the digest from the passage of Senate Bill 233 placing a moratorium on personal property taxes

PERFORMANCE MEASURES:

	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Workload Measures					
Real Estate Parcels – Reviewed	25,874	10,000	10,697	11,000	10,500
Real Estate Parcels – Appraised	25,874	10,000	10,697	10,500	10,500
Personal Property Parcels – Reviewed	402	3,000	2,362	2,400	2,400
Personal Property Parcels – Appraised	2,283	3,000	2,362	2,400	2,400
Building Permits Worked	2,974	490	333	100	75
Carryovers	367	249	128	50	50
Mobile Homes	3,233	3,096	3,011	3,000	3,000
Personal Property Audits – Field	94	131	100	50	75
Deeds Worked	4,153	4,234	4,211	3,000	3,000
Conservation Use Applications Worked	195	390	428	400	400
Appeals/Inquiries Received	1,913	835	1,455	1,500	1,500
Board of Equalization Hearings Conducted	150	361	1,044	1,500	1,500
Taxpayer Inquiries – Telephone	20,000	20,000	20,000	20,000	20,000
Taxpayer Inquiries – Walk-Ins	15,000	15,000	15,000	15,000	15,000
Efficiency Measures					
# of Real & Personal Property Parcels					
Appraised per Appraiser	2,860	2,900	2,900	2,625	2,625



HISTORICAL INFORMATION AND APPROVED 2011 DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 330,793	$ 366,922	$ 390,705	$ 381,647	$ 381,647	$ 357,622	$ (24,025)	-6.30%
Benefits Total	$ 100,486	$ 95,527	$ 132,253	$ 112,178	$ 112,178	$ 118,775	$ 6,597	5.88%
Operating Expenditures Total	$ 177,639	$ 194,730	$ 159,786	$ 58,662	$ 70,944	$ 74,015	$ 15,353	26.17%
Debt Service Total	$ 13,276	$ 13,276	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Property Appraisal Total	$ 622,194	$ 670,454	$ 682,743	$ 552,487	$ 564,769	$ 550,412	$ (2,075)	-0.38%

TAX ASSESSOR FY11 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.

- 6.30% or $24,025 decrease in salaries primarily due to:
  - Reduction-in-force of one employee.
- 5.88% or $6,597 increase in benefits primarily due to:
  - Reinstatement of base-match retirement contributions increase in the amount of $16,623.
  - Decrease of 6.69% or $4,291 in health insurance.
- 26.17% or $15,353 increase in operating expenditures primarily due to:
  - Addition of $14,168 for other professional fees for the business personal property verification audit contract.
- Total decrease of 0.38% or $2,075.

ADDITIONAL STAFF REQUESTED: NONE

CAPITAL REQUESTS: NONE

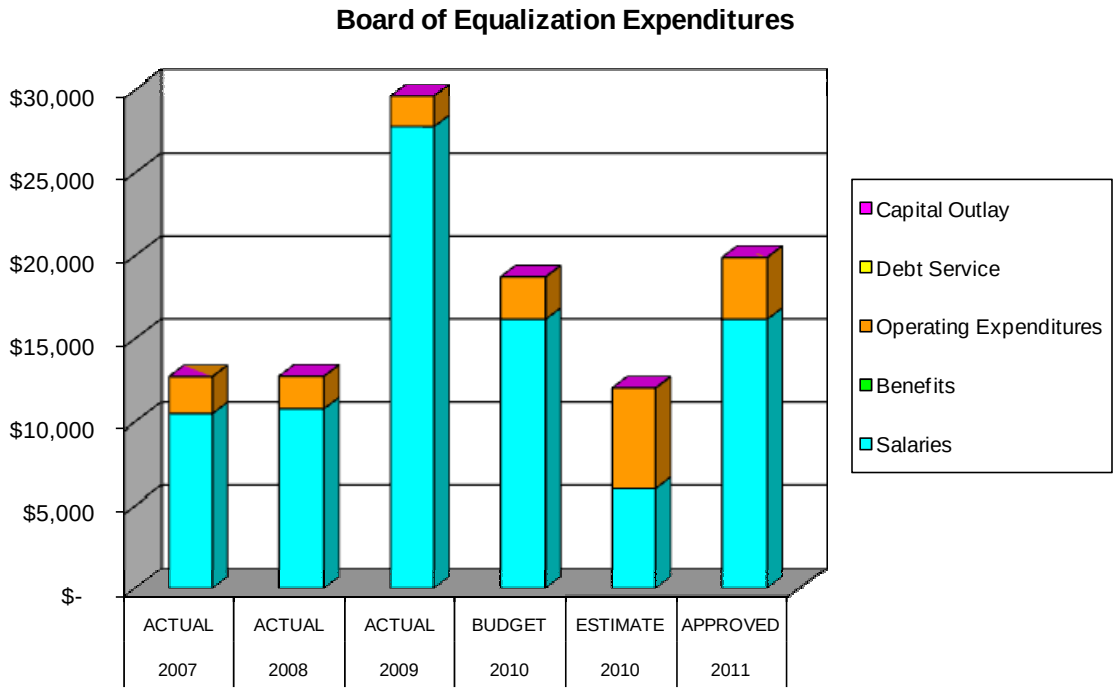
BOARD OF TAX EQUALIZATION

MISSIONS AND GOALS:

This department was created to account for the salaries paid to individuals who act as arbitrators between the Property Appraiser and citizens who have appealed their property tax assessments.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY11: Large volume of appeals could again face the Board in 2011.

***PERFORMANCE MEASURES*: NONE**



HISTORICAL INFORMATION AND APPROVED 2011 DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 10,500	$ 10,800	$ 27,750	$ 16,200	$ 6,000	$ 16,200	$ -	0.00%
Benefits Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Operating Expenditures Total	$ 2,269	$ 1,991	$ 1,897	$ 2,500	$ 6,067	$ 3,700	$ 1,200	48.00%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Board of Equalization Total	$ 12,769	$ 12,791	$ 29,647	$ 18,700	$ 12,067	$ 19,900	$ 1,200	6.42%

BOARD OF TAX EQUALIZATION FY11 BUDGET HIGHLIGHTS:

The County passed a resolution allowing the Board of Equalization to deal with a major increase in appeals by adding a second Board of Equalization or appointing additional members thereby increasing operating costs.

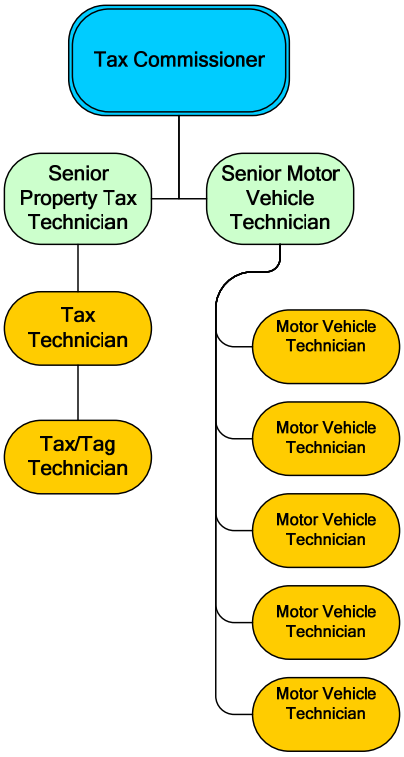
TAX COMMISSIONER

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 seven full-time employees and one part-time employee.



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.

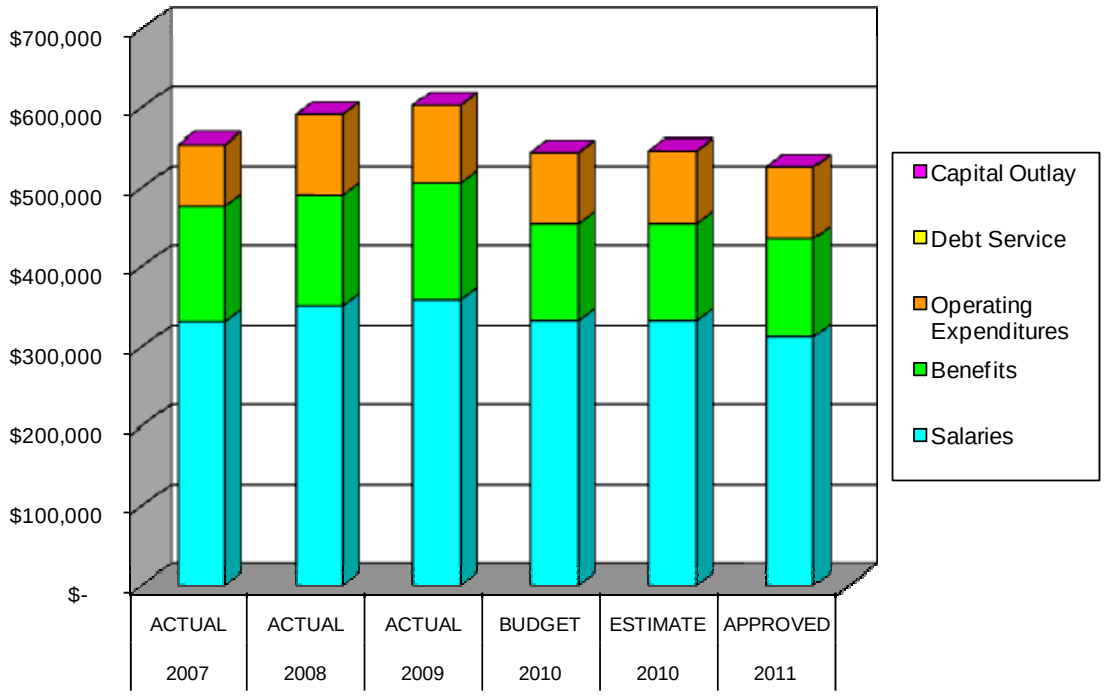
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY11:

- 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:

	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Workload Measures					
Property Tax Bills	39,000	41,250	42,000	42,400	42,500
Delinquent Tax Bills	2,500	3,500	3,500	4,000	4,000
Mobile Home Bills	3,700	3,138	3,200	3,200	3,300
Tax Levy/Sales	200/9	500/20	200/10	300/20	300/20
Vehicle Tags Issued	72,500	72,800	75,000	77,000	77,250
Tags Transferred	3,600	3,049	3,600	4,000	4,000
Titles Processed	14,250	12,827	14,000	14,800	15,000
Efficiency Measures					
# of Vehicle Tags Issued, Transferred and Titles Processed per Motor Vehicle Technician	19,000	20,000	20,000	20,600	25,750
# of Property Tax Bills Processed per Tax Technician	21,000	44,384	22,000	22,800	22,800

Tax Commissioner Expenditures



HISTORICAL INFORMATION AND APPROVED 2011 DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 331,841	$ 351,922	$ 359,602	$ 333,157	$ 333,157	$ 313,129	$ (20,028)	-6.01%
Benefits Total	$ 144,422	$ 138,520	$ 146,285	$ 121,060	$ 121,020	$ 122,207	$ 1,147	0.95%
Operating Expenditures Total	$ 77,742	$ 100,663	$ 96,882	$ 90,091	$ 92,072	$ 90,949	$ 858	0.95%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Tax Commissioner Total	$ 554,005	$ 591,106	$ 602,770	$ 544,309	$ 546,250	$ 526,286	$ (18,023)	-3.31%

TAX COMMISSIONER FY11 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.

- 6.01% or $20,028 decrease in salaries primarily due to:
  - Reduction-in-force of two employees.
- 0.95% or $1,147 increase in benefits primarily due to:
  - Reinstatement of base-match retirement contributions of $1,170 over FY10.
  - Decreases to Medicare and FICA as it relates to the reduction-in-force.
- 0.95% or $858 increase in operating expenditures primarily due to:
  - 23.33% or $7,000 increase in other professional fees for cost of tag renewal mailing service, etc.
  - 25.93% or $3,500 decrease in postage.
  - 23.56% or $2,389 decrease in operating leases.
- Total decrease of 3.31% or $18,023.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS: **NONE.**

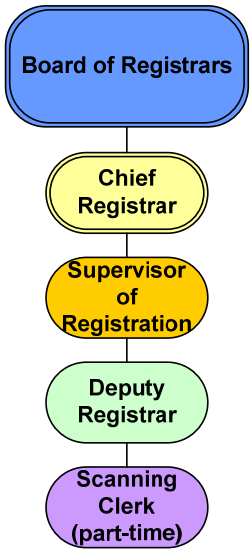
BOARD OF VOTER REGISTRARS

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, direc`1ts 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 FY11:

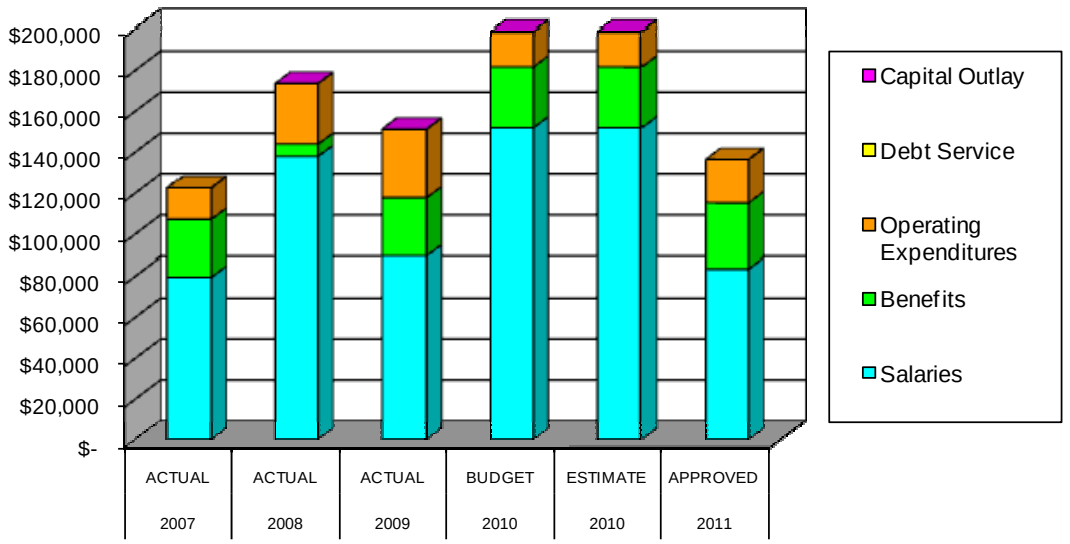
The U.S. Census was taken in 2010; therefore the Voter Registration office will be facing major changes due to reapportionment in 2011. During this last census of 2000, the maps for our county were changed five times. Any time a change is made to the voter, it is a mandated law that voters are sent new voter ID cards reflecting these changes. There will be long hours required to complete these changes with a very small time-frame to accomplish this. There is no way to accurately predict the long-range effects reapportionment will have on our office in overtime nor the monetary cost for mailings in 2011.

PERFORMANCE MEASURES:

	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2010 Forecast
Workload Measures					
Registration of Voters	29,250	31,700	32,704	33,700	35,455
Presidential Preference Primary - Absentee Ballots	No election	n/a	No election	No election	No election
Presidential Preference Primary - Advanced Voting	No election	n/a	No election	No election	No election
Primary Election - Absentee Ballots	No election	n/a	No election	450	No election
Primary Election - Advance Voting	No election	n/a	No election	2,750	No election
General Election - Absentee Ballot	No election	n/a	No election	1,500	No election
General Election - Advanced voting	No election	n/a	No election	13,700	No election
Special Election - Absentee Ballots	No election	1,500	1,501	760	No election
Special Elections - Advanced Voting	No election	No election	No election	1,250	No election
Run-offs times 2 - Absentee Ballots	No election	No election	No election	1,200	No election
Run-offs times 2 - Advanced Voting	No election	No election	No election	2,750	No election
Efficiency Measures					
# of Voters Registered per Registrar	9,750	10,567	16,564	18,283	17,728

	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2010 Forecast
Workload Measures					
Registration of Voters	29,250	31,700	32,704	33,700	35,455
Special Election	500	1,500	1,500	1,475	1,500
Paper Ballots Issued for Primary, General, Run-off	n/a	5,000	5,000	3,750	No election
Advance Voting for Primary, General , Run-off	n/a	7,000	7,000	9,247	No election

Voter Registration Expenditures



HISTORICAL INFORMATION AND APPROVED 2011 DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 79,645	$ 138,090	$ 89,564	$ 152,068	$ 152,068	$ 83,646	$ (68,422)	-44.99%
Benefits Total	$ 27,688	$ 5,994	$ 28,285	$ 29,722	$ 29,715	$ 31,723	$ 2,001	6.73%
Operating Expenditures Total	$ 15,384	$ 29,602	$ 33,496	$ 16,778	$ 16,778	$ 21,147	$ 4,369	26.04%
Debt Service Total	$ -	$ -	$ -	$ -	$ -		$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -		$ -	n/a
Voter Registration Total	$122,717	$ 173,686	$ 151,346	$ 198,569	$ 198,561	$ 136,517	$ (62,052)	-31.25%

VOTER REGISTRATION FY11 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.

- 44.99% or $68,422 decrease in salaries due to:
  - 62.11% or $24,591 decrease in part-time salaries.
  - Elimination of overtime in the amount of $3,331.
  - Elimination of Poll Workers salaries in the amount of $40,500 due to no 2011 county elections.
- 6.73% or $2,001 increase in benefits primarily due to:
  - Reinstatement of base-match retirement contributions for an increase of $4,805.
  - Associated decreases with Medicare and FICA resulting from the decrease in part-time salaries and overtime.
- While some individual line items have decreased, overall a 26.04% or $4,369 increase in operating expenditures is due to:
  - 69.54% or $4,520 increase in postage due to postage based on actual usage and anticipated cost increases.
- Total decrease of 31.25% or $62,052.

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**

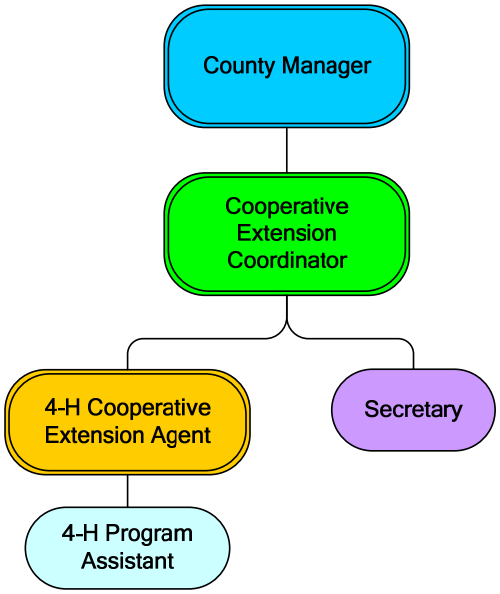
COOPERATIVE EXTENSION SERVICE

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.

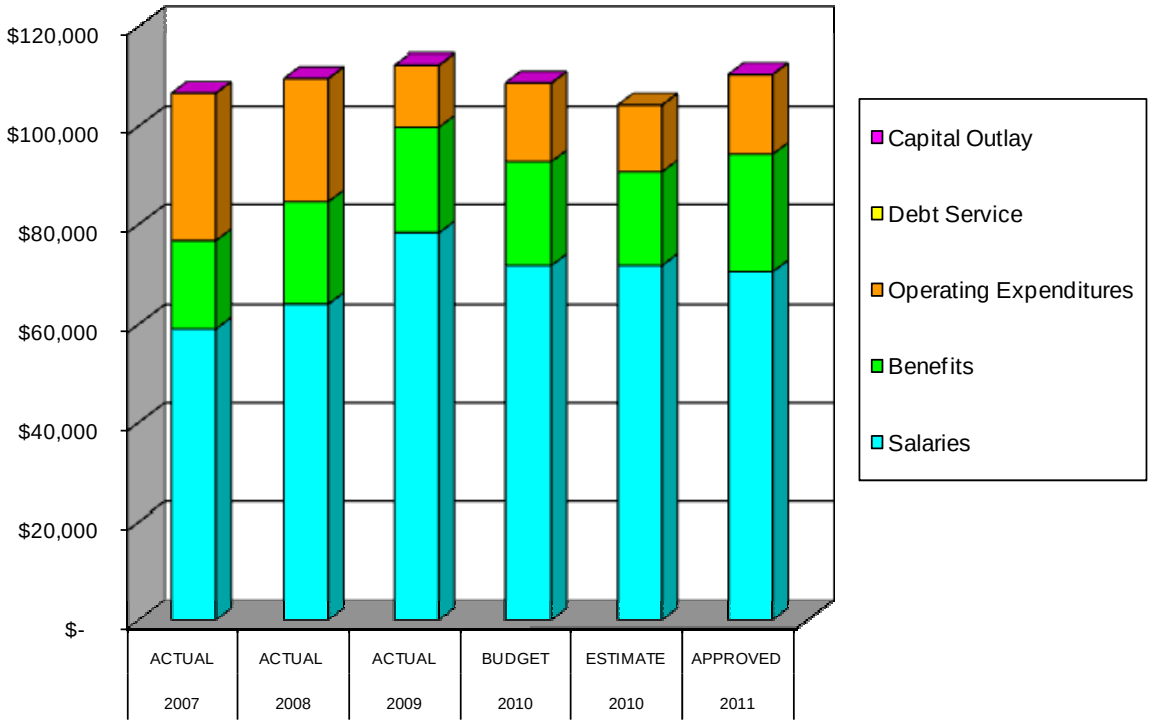
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY11:

- The increasing population and number of schools could increase the need for staff to carry-out programs in schools.
- 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:

	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Workload Measures					
Office Visits By Clients (Agriculture)	673	700	719	750	775
Educational Programs & Activities Contacts	14,258	14,500	15,080	15,500	16,000
Number Of Youth Involved In Program	917	950	988	1,000	1,025
4-H/Youth Newsletters	8,500	8,500	8,840	9,000	9,500
Phone Consultation With Clients	2,812	2,850	3,000	3,000	3,000
Monthly/Quarterly Newsletters	1,125	1,125	1,175	1,200	1,200
Efficiency Measures					
# of Educational Programs & Activities per Agent	467	500	520	600	600

Cooperative Extension Service Expenditures



HISTORICAL INFORMATION AND APPROVED 2011 DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 59,085	$ 64,156	$ 78,324	$ 71,668	$ 71,668	$ 70,409	$ (1,259)	-1.76%
Benefits Total	$ 17,665	$ 20,511	$ 21,522	$ 21,158	$ 19,111	$ 23,956	$ 2,798	13.22%
Operating Expenditures Total	$ 29,997	$ 25,046	$ 12,555	$ 15,993	$ 13,557	$ 16,217	$ 224	1.40%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Cooperative Extension Total	$ 106,747	$ 109,714	$ 112,401	$ 108,819	$ 104,336	$ 110,582	$ 1,763	1.62%

COOPERATIVE EXTENSION FY11 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.

- 1.76% or $1,259 decrease in salaries primarily due to:
  - Change in personnel within the department resulting in slightly lower part-time salaries costs.
- 13.22% or $2,798 increase in benefits primarily due to:
  - Reinstatement of base-match retirement contributions for an increase of $2,402.
- 1.40% or $224 increase in operating expenditures primarily due to:
  - 34.84% or $1,020 increase in operating leases.
  - 19.23% or $500 decrease in general operating supplies.
  - 60% or $300 decrease in repairs to other equipment.
- Total increase of 1.62% or $1,763.

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

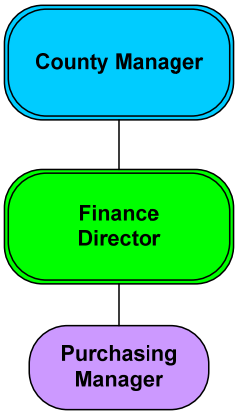
***CAPITAL REQUESTS*: NONE**

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. The Purchasing Division is also assigned the additional duty of being the County's property and liability risk manager. As such, the Jackson County ACCG-IRMA and Airport policies and the E<S VFIS policy are managed by this division.

NUMBER OF APPROVED POSITIONS: One 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 the Property and Liability Insurance policies to effectively work with the Safety Committee to reduce accidents and protect county assets.
- 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.

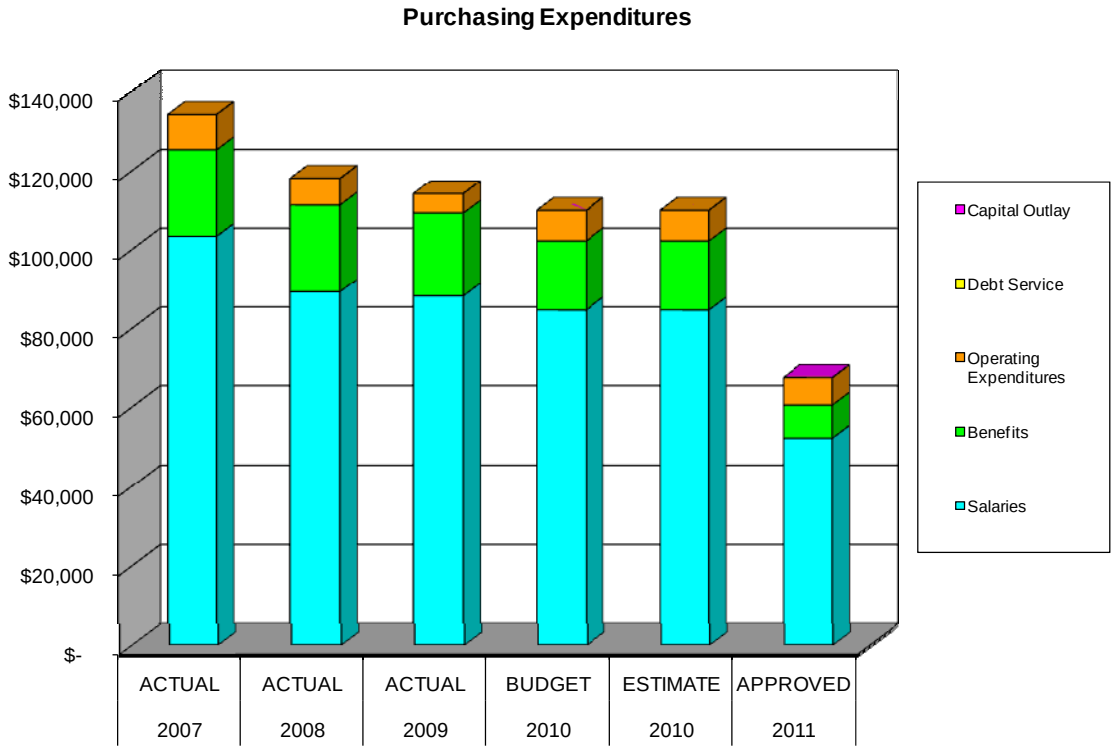
- Maintain the Purchasing information webpage and advertise bids on this page.
- Develop a professional procurement system which is adaptable and responsive to changing needs and conditions within the County and the marketplace.
- Continue Professional-level training to enhance the effectiveness of the Purchasing division.
- Renovate and market the Commerce Service Center to increase rental revenue.
- Reduce accidents by 10% to protect the personnel and assets of Jackson County.

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.
- Impending inflation will greatly increase material/labor costs requiring the close scrutiny of expenditures to enable our limited funds to support the County's mission and operations.

PERFORMANCE MEASURES:

	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Workload Measures					
Purchase oOrders Processed Manually	n/a	n/a	639	500	350
Purchase Orders Processed - Computerized	n/a	n/a	494	550	850
Net Income of Surplus Sales	n/a	n/a	43,976	50,000	60,000
Efficiency Measures					
Surplus Dollars per Employee	n/a	n/a	21,988	25,000	60,000



HISTORICAL INFORMATION AND APPROVED 2011 DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 103,563	$ 89,498	$ 88,467	$ 84,899	$ 84,899	$ 52,457	$ (32,442)	-38.21%
Benefits Total	$ 21,968	$ 21,978	$ 20,964	$ 17,529	$ 17,522	$ 8,324	$ (9,205)	-52.51%
Operating Expenditures Total	$ 8,831	$ 6,827	$ 4,920	$ 7,675	$ 7,675	$ 7,150	$ (525)	-6.84%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Purchasing Department Total	$ 134,362	$ 118,304	$ 114,352	$ 110,103	$ 110,096	$ 67,931	$ (42,173)	-38.30%

***PURCHASING FY11 BUDGET HIGHLIGHTS*:**

- 38.21% or $32,442 decrease in salaries primarily due to:
  - Reduction-in-force of one employee.
- 52.51% or $9,205 in benefits primarily due to:
  - Associated decreases in Medicare, FICA, and retirement that relate to the reduction-in-force.
  - Reinstatement of base-match retirement contributions for an increase of $3,672.
- 6.84% or $525 decrease in operating expenditures primarily due to:
  - 7.41% or $200 decrease in travel expenditures.
  - Elimination of legal line item for a decrease of $200.
  - 9.09% or $100 decrease in Maintenance contracts.
- Total decrease of 38.30% or $42,173.

***ADDITIONAL STAFF REQUESTED*: NONE**

***CAPITAL REQUESTS*: NONE**

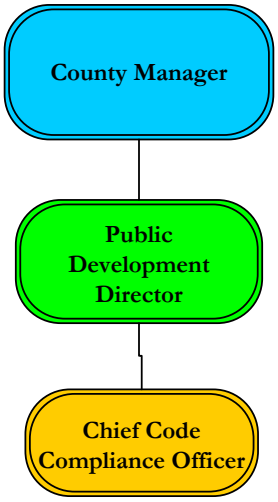
Renovation of Commerce Center, estimated cost: $700,000. Increase rental revenues in this commercial space (38,000 sq. ft. of renovated space x $5.00/ sq. ft annually = $190,000).

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: One full time.



OBJECTIVES:

- To encourage voluntary compliance of codes and ordinances.
- 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 FY11:

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 63,500 citizens. This increase in population has added a burden on this office to provide the same quality service to our citizens with only one employee after the reduction-in-force.

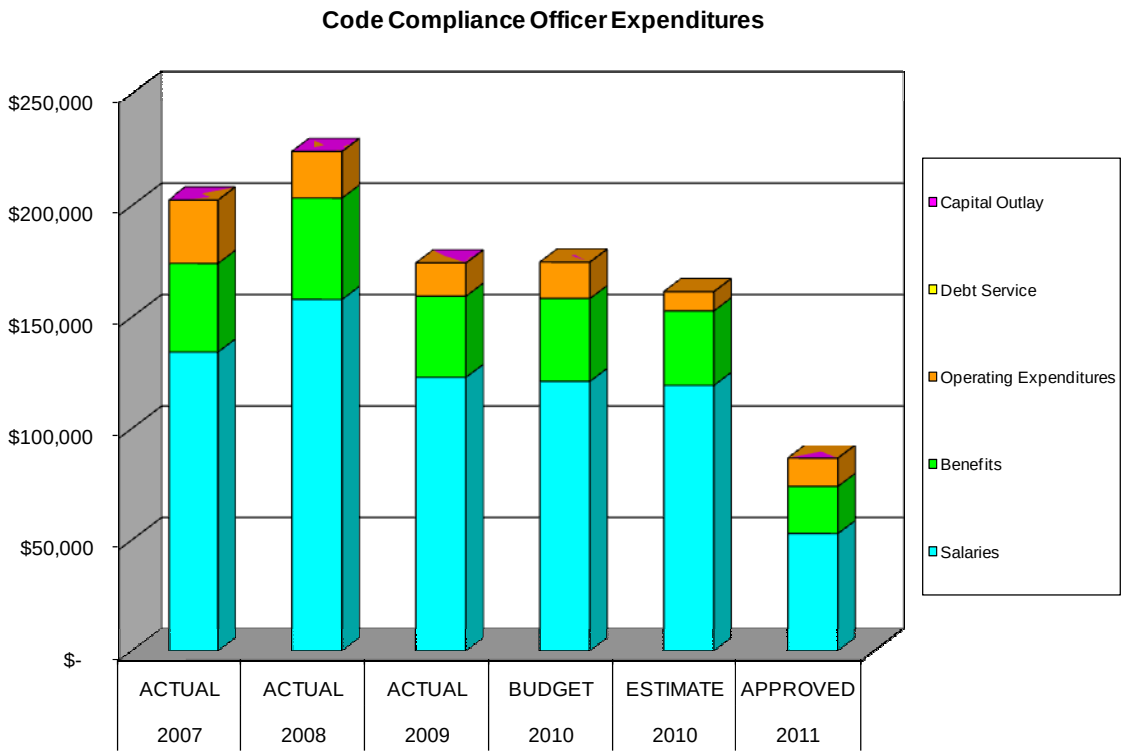
PERFORMANCE MEASURES:

PROPERTY GROUPS	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Workload Measures					
Zoning Violations	91	95	100	80	90
Building Permits	49	55	60	50	60
Solid Waste	258	285	300	190	200
Illegal Dumping	58	65	70	75	80
Illegal Burns	58	60	60	45	40
Junk Vehicles	241	250	245	260	250
Warnings	484	500	500	450	475
Citations	210	225	196	170	180
Building Permit Fines	$ 7,213	$ 8,000	$ 5,258	$ 12,000	$ 10,000
Efficiency Measures					
# of Warnings & Citations Written per Officer	231	242	232	207	655

BUSINESS & TAXES	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Workload Measures					
Business Licenses	19	34	43	25	30
Trailer Permits	587	442	667	650	625
Trailers Tagged	1,177	1,200	1,400	1,500	1,500
Delinquent Taxes	n/a	n/a	$281,531	$372,000	325,000
Bad Checks	12	18	14	10	15
Calls for Service	940	976	551	550	575
Court Fines	n/a	n/a	$ 40,122	$ 45,000	$ 50,000
Total Revenues	$257,930	$297,076	$321,653	$417,000	$375,000
Efficiency Measures					
# of Service Calls per Officer	313	325	184	183	575

HISTORICAL INFORMATION AND APPROVED 2011 DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 134,016	$ 157,900	$ 122,784	$ 121,022	$ 119,229	$ 52,933	$ (68,089)	-56.26%
Benefits Total	$ 39,884	$ 45,548	$ 36,587	$ 37,317	$ 33,629	$ 20,938	$ (16,378)	-43.89%
Operating Expenditures Total	$ 28,635	$ 20,644	$ 14,690	$ 16,125	$ 8,494	$ 12,525	$ (3,600)	-22.33%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Code Compliance Officer Total	$ 202,535	$ 224,092	$ 174,061	$ 174,464	$ 161,352	$ 86,397	$ (88,067)	-50.48%



CODE COMPLIANCE FY11 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.

- 56.26% or $68,089 decrease in salaries primarily due to:
  - Reduction-in-force of two full-time employees.
- 43.89% or $16,378 decrease in benefits primarily due to:
  - Associated decreases in Medicare, FICA, and retirement that relate to the reduction-in-force.
  - Reinstatement of base-match retirement contributions for an increase of $3,705.
- 22.33% or $3,600 decrease in operating expenditures primarily due to:
  - 53.13% or $1,700 decrease in general operating supplies.
  - 48.28% or $1,400 decrease in uniforms due to elimination of two positions.
- Total decrease of 50.48% or $88,067.

ADDITIONAL STAFF REQUESTED: **NONE**.

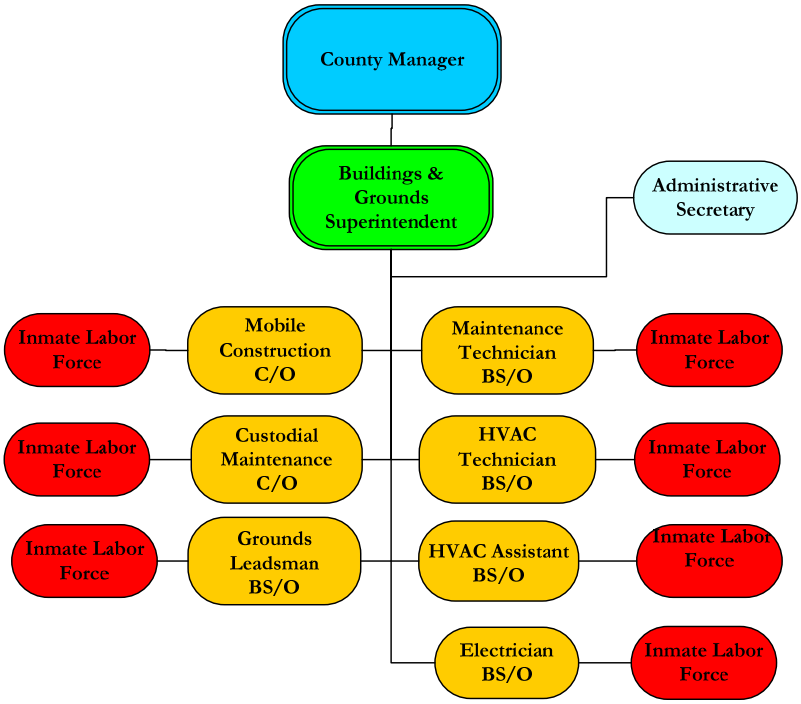
CAPITAL REQUESTS: **NONE.**

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:

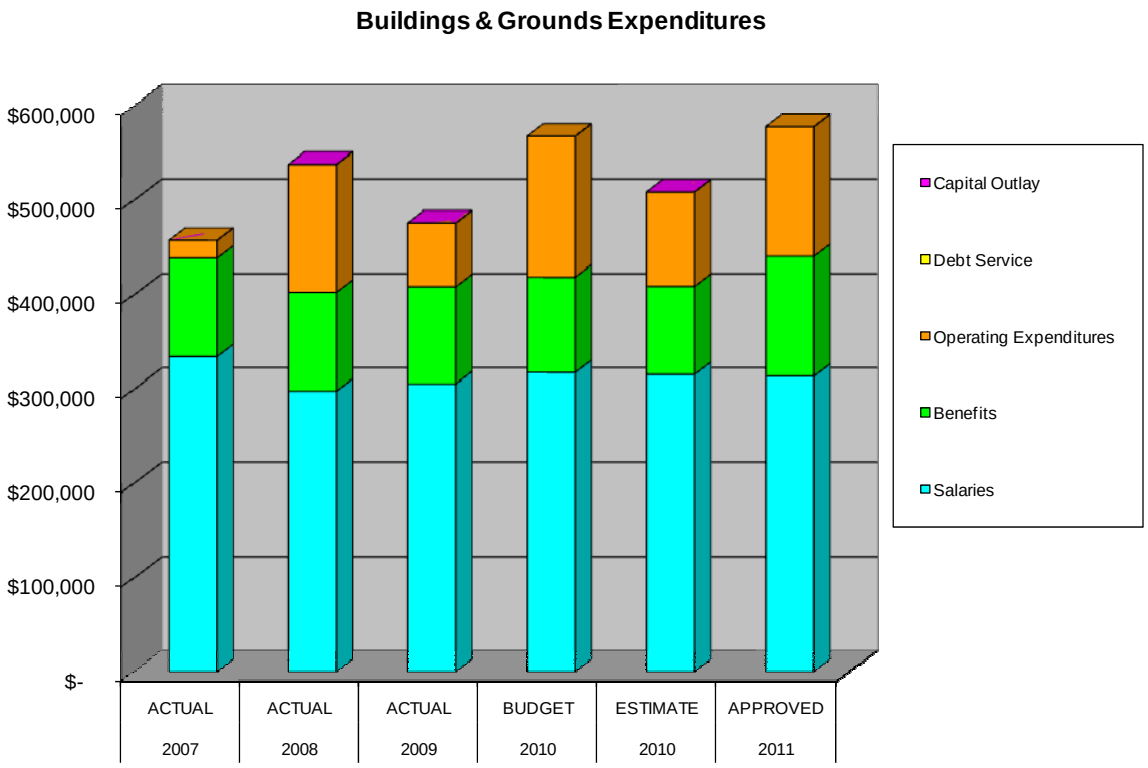
	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Workload Measures					
Number of Work Orders	3,148	3,762	3,950	4,148	4,562
% of Work Orders completed with 3 business days	99%	99%	99%	99%	99%
% of emergency responses under 20 minutes	100%	100%	100%	100%	100%
% of service calls completed on first response	99%	99%	99%	99%	99%
% of service calls completed w/o materials	35%	35%	35%	35%	35%
# of Mobile Construction projects	29	31	30	30	30
Efficiency Measures					
# of Work Orders per Maintenance Officer	394	467	494	593	652
$ amount per Sq Ft. of Building Space, Annual Cost (includes parks and outdoor areas)	n/a	n/a	n/a	$ 0.22	$ 0.21

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY10:

- With the Jail now in full operation, our workload has increased. Several new issues will affect the Buildings & Grounds Department and significantly add to our work load and budget in the coming year. These include:
  - Ongoing repairs and retrofitting to the IW Davis facility to prepare for the JCCI move.
  - Increased space to manage in the upgraded Senior Center.
  - Renovations to the old JCCI to create office space once they have moved to IW Davis.
  - New, larger transfer station and scale house facility to upkeep.
  - Additional Parks & Recreation Facilities such as Hoschton Park.
  - Loss of the Parks & Recreation Mobile Crew thereby putting all park maintenance on the B&G staff.
  - For FY 2011, B&G will take care of approximately 640,000 sq. ft. of building space and all of the parks, outbuildings, and other grounds.

HISTORICAL INFORMATION AND APPROVED 2011 DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 334,968	$ 298,277	$ 305,953	$ 318,004	$ 315,885	$ 314,035	$ (3,969)	-1.25%
Benefits Total	$ 104,128	$ 104,572	$ 102,998	$ 101,091	$ 93,341	$ 127,011	$ 25,920	25.64%
Operating Expenditures Total	$ 18,937	$ 135,631	$ 67,578	$ 149,180	$ 99,788	$ 137,476	$ (11,704)	-7.85%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Buildings & Grounds Total	$ 458,033	$ 538,480	$ 476,529	$ 568,275	$ 509,015	$ 578,523	$ 10,247	1.80%



BUILDINGS AND GROUNDS FY11 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.

- 1.25% or $3,969 decrease in salaries due to:
  - Restructuring of staff.
- 25.64% or $25,920 increase in benefits due to:
  - Reinstatement of base-match retirement contributions for an increase of $21,125.
  - Increase in health insurance of $8.33% or $5,476.
- Overall there is a 7.85% or $11,704 decrease in operating expenditures primarily due to:
  - 11.50% or $13,000 decrease in repairs to buildings and grounds.
- Total increase of 1.80% or $10,247.

ADDITIONAL STAFF REQUESTED: **NONE**

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:

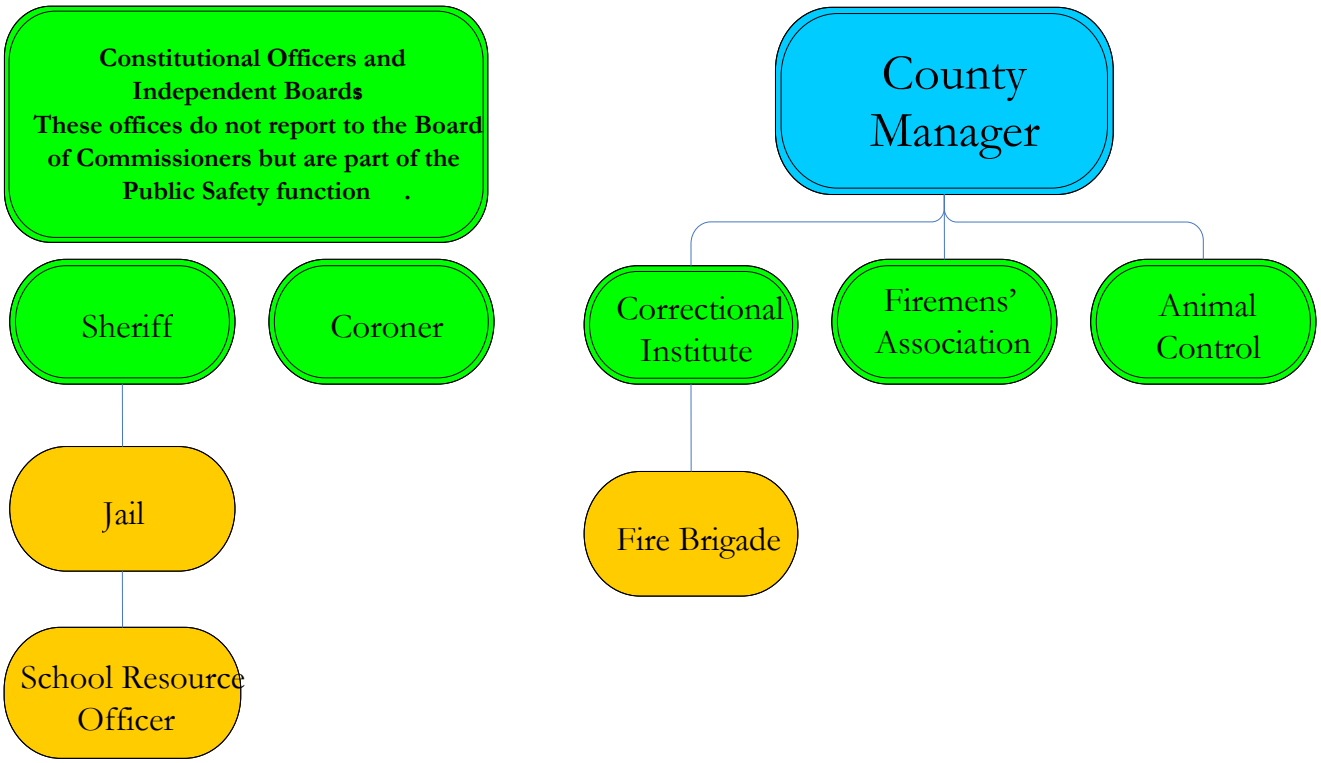
- Provide cost effective and efficient services.
- Complete 99% of all service requests on the same business day.
- Respond to all normal hour emergency calls within 20 minutes.
- Respond to all after-hours emergency calls within one hour.
- Improve preventative maintenance by keeping daily logs on all 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.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY11:

- The 120,000 sq. ft. courthouse is now in over six 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. Additional costly repairs are inevitable as the facility ages; however, the staff continues to deliver preventative maintenance throughout the building and complex to limit these repairs each year.

NOTE: The budget for Courthouse repairs to buildings and grounds is included in the Buildings & Grounds Department Budget.

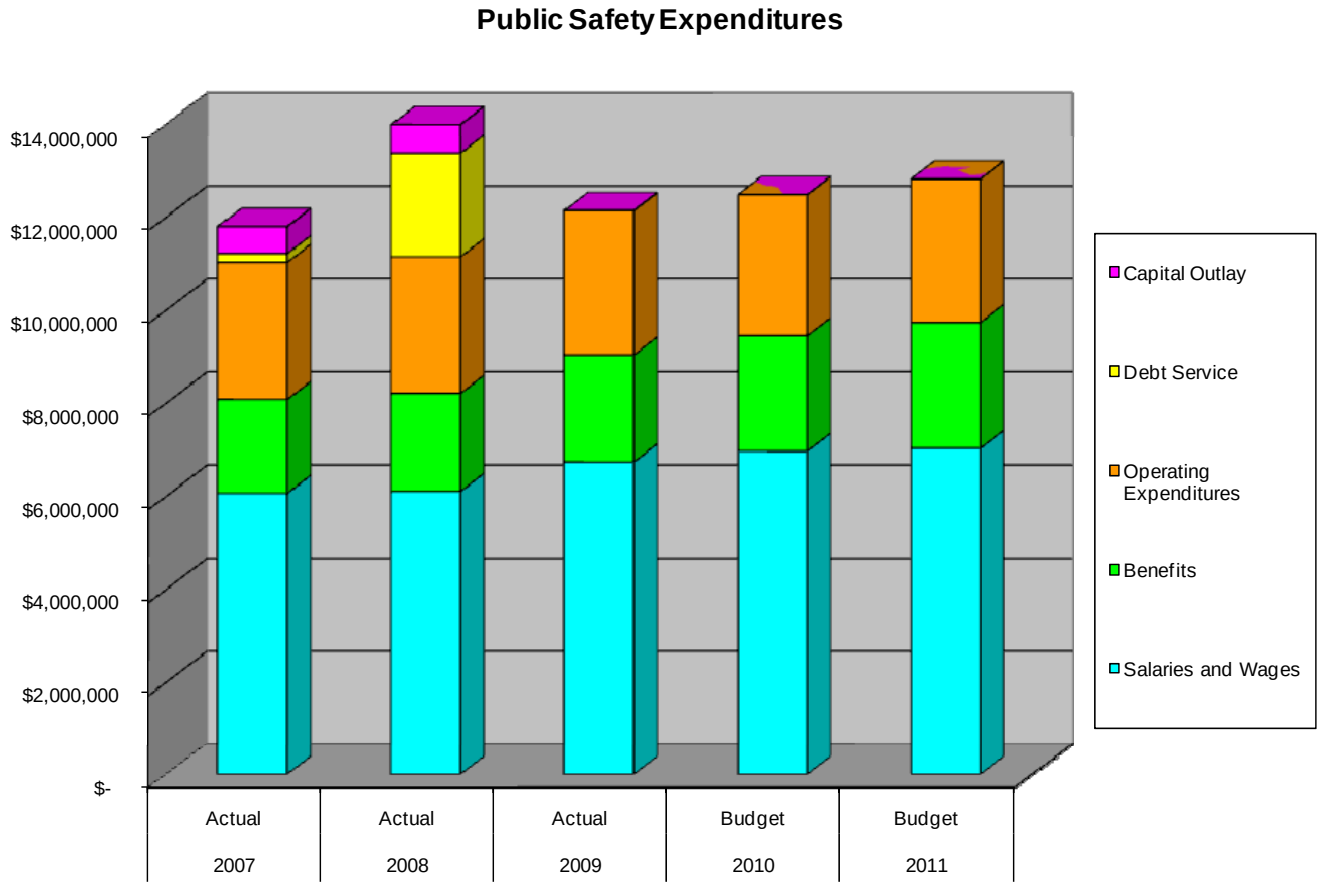
PUBLIC SAFETY FUNCTION



The Public Safety function is comprised of departments responsible for the safety of the county citizens. This function includes Sheriff, Jail, Coroner, School Resource Officers, Correctional Institute, Fire Brigade, Firemen's Association, Animal Control and Animal Shelter Services. The total proposed Public Safety FY11 budget is $12,820,832 or 35.86% of the total approved FY11 General Fund budget. This is a 2.67% or $333,383 increase over the approved FY10 budget.

HISTORICAL INFORMATION & APPROVED 2011 PUBLIC SAFETY FUNCTION BUDGET

EXPENDITURES BY DEPARTMENT:	2007	2008	2009	2010	2011	DIFFERENCE	Percent
	ACTUAL	ACTUAL	ACTUAL	BUDGET	APPROVED	2011-2010	Change
PUBLIC SAFETY							
SHERIFF	$ 5,673,487	$ 5,976,840	$ 5,265,438	$ 5,036,296	$ 5,201,499	$ 165,203	3.28%
JAIL	3,271,240	5,034,129	4,063,357	4,573,008	4,989,555	416,547	9.11%
CORONER	46,717	52,873	61,684	50,864	53,418	2,554	5.02%
SCHOOL RESOURCE OFFICER	44,051	143,775	144,288	139,610	195,531	55,921	40.05%
EMERGENCY SERVICES/AMBULANCE	-	-	-	-	-	-	N/A
CORRECTIONAL INSTITUTE	2,531,726	2,348,414	2,362,275	2,457,746	2,102,580	(355,166)	-14.45%
J.C.C.I. FIRE BRIDGE	18,250	11,279	20,375	21,750	57,850	36,100	165.98%
FIREMEN'S' ASSOCIATION	14,820	230,494	42,856	46,877	46,697	(180)	-0.38%
ANIMAL CONTROL	118,388	130,851	129,478	105,597	110,602	5,005	4.74%
ANIMAL SHELTER	81,749	53,975	57,507	55,700	63,100	7,400	13.29%
TOTAL PUBLIC SAFETY	**$ 11,800,428**	**$ 13,982,630**	**$ 12,147,258**	**$ 12,487,449**	**$ 12,820,832**	**$ 333,383**	**2.67%**

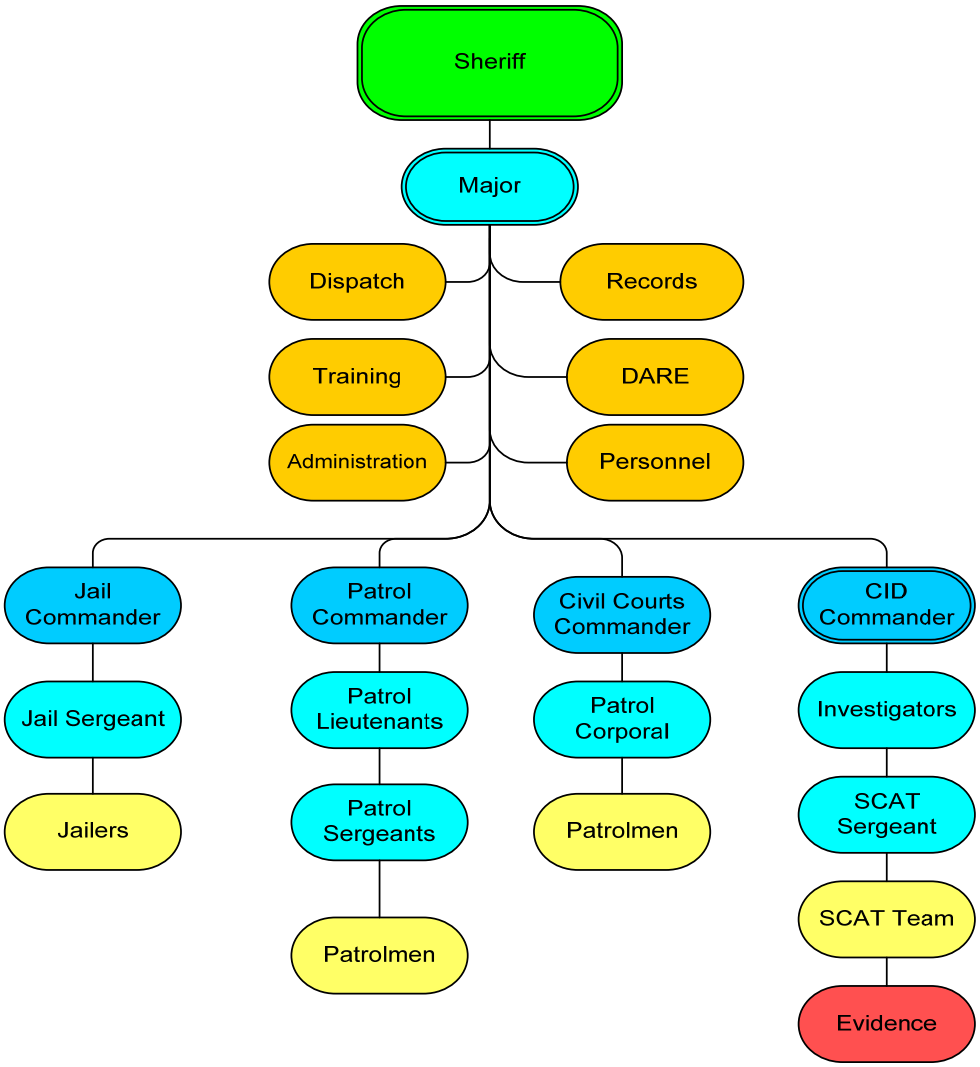


SHERIFF

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-five 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.
- Expand and complete mobile communication units in each patrol car for more effective and timely public service.

OBJECTIVES:

- To identify and employ a full time training coordinator.
- To complete propane conversation for the entire fleet assigned to the Sheriff's Office we need to buy or lease a large propane tank.
- To become more active and involved in the community by dedicating more officer time to this through the use of better time management and efficiency with the new mobile communication workstations.
- To explore and implement several precincts throughout Jackson County.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY11:

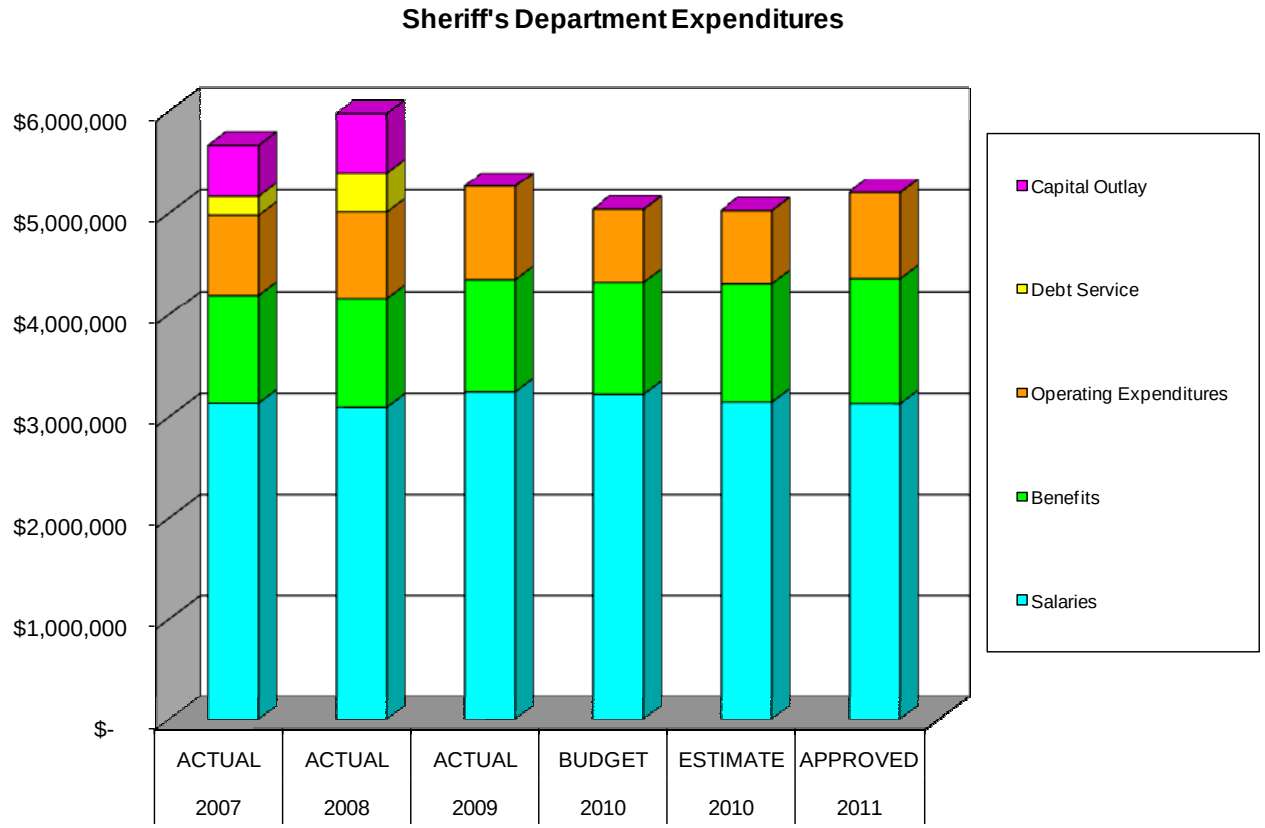
- With no additional requests for patrol and investigative personnel, the challenge of providing services at the current level will strain our resources. Currently we have had to assume enforcement duties in several of the municipalities within the county which has proven challenging. The calls for service will continue to rise for both law enforcement issues and special event issues.

PERFORMANCE MEASURES:

	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Civil Process Received	5,554	5,926	5,751	6,500	7,000
Civil Process Served	4,187	4,441	4,152	5,200	6,250
Returned Civil Process	1,020	1,179	1,079	1,100	1,250
Subpoenas Received	n/a	n/a	5,917	6,000	6,150
Subpoenas Served	n/a	n/a	5,571	5,700	5,850
Warrants Received	4,838	4,565	4,111	4,250	5,000
Warrants Served	4,919	4,545	4,175	4,195	4,250
Citations Served	5,154	4,324	6,432	6,500	6,550
Firearms Permits	n/a	n/a	999	1,100	1,150
Investigative Cases Assigned	1,725	1,836	1,715	1,788	1,800
Investigative Cases Cleared	737	850	830	830	850
Calls For Service	59,853	67,143	81,504	81,600	83,500
Mental Health Transports	125	136	80	108	115
Incident Reports Processed	11,914	11,115	10,505	10,948	11,500
Sex Offenders Maintained	n/a	n/a	173	175	200
Sex Offenders - New Registered	n/a	n/a	11	30	40
Gallons of Propane Used	n/a	n/a	49,236	127,000	171,384
Gallons of Gasoline Used	n/a	n/a	107,918	80,870	40,000
Accidents Investigated	929	739	768	775	800

HISTORICAL INFORMATION & APPROVED 2011 DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 3,133,273	$ 3,093,418	$ 3,243,522	$ 3,219,036	$ 3,143,752	$ 3,128,740	$ (90,296)	-2.81%
Benefits Total	$ 1,062,923	$ 1,072,483	$ 1,106,938	$ 1,104,828	$ 1,167,792	$ 1,231,645	$ 126,818	11.48%
Operating Expenditures Total	$ 782,745	$ 845,821	$ 914,978	$ 712,432	$ 711,939	$ 841,113	$ 128,682	18.06%
Debt Service Total	$ 186,576	$ 390,451	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ 507,970	$ 574,668	$ -	$ -	$ -	$ -	$ -	n/a
Sheriff's Department Total	$ 5,673,487	$ 5,976,840	$ 5,265,438	$ 5,036,296	$ 5,023,484	$ 5,201,499	$ 165,203	3.28%



SHERIFF'S FY11 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.

- 2.81% or $90,296 decrease in salaries primarily due to:
  - 51.47% or $61,087 decrease in overtime salaries.
  - 1.26% or $36,796 decrease in regular salaries.
- 11.48% or $126,818 increase in benefits primarily due to:
  - Decreases in Medicare and FICA that relate to salary decreases salary line items.
  - Addition of $58,825 for retiree health insurance.
  - 82.9% or $56,719 increase in workers compensation insurance.

- 18.06% or $128,682 increase in operating expenditures primarily due to:
    - 55.56% or $125,000 increase in fuel and lubricants due to rapidly rising fuel costs for both gasoline and propane.
- Overall increase in FY 2011 budget is 3.28% or $165,203.

ADDITIONAL STAFF REQUESTED: **NONE**

CAPITAL REQUESTS: Twenty Ford Crown Victoria Interceptors (See Capital Projects Fund).

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: 79 full-time and 3 part-time (included in Sheriff's organizational chart).

GOALS:

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

- Continue to enhance departmental training
- Occupy and operate remaining (4) direct supervision pods.
- Maintain current operations with no staff increase.

OBJECTIVES:

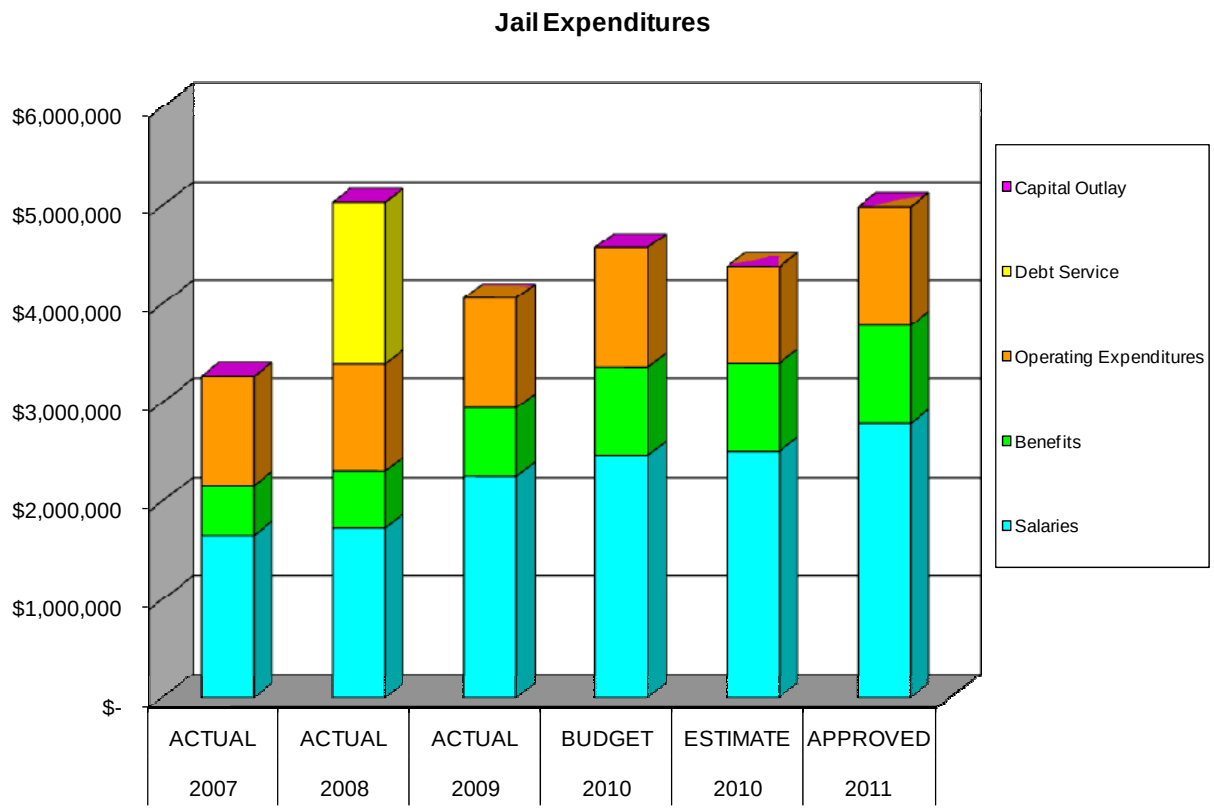
- Utilize a training officer to for training in the jail and Sheriff's Department.
- Move inmates to remaining pods so that adjustments can be made to fixtures and equipment before warranties expire.
- Maintain a secure level of manpower by using overtime to cover any shift shortages rather than use new hires.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY11:

With the opening of the new jail in September, 2009, staffing levels have still not been met so full operation of the facility is complete. We have (4) remaining housing units that have not been fully operated due to staffing levels. The warranty on equipment in these units will expire in 2011, therefore once occupied after that, any costs will be passed on to the General Fund budget. As we near a 200-pluis inmate population, the decision will have to be made to either staff the remaining units or start housing out inmates again.

WORKLOAD MEASURES:

	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Total Inmates Processed	5,099	4,757	4,084	4,150	4,300
Total Inmates Released	5,121	4,741	4,067	4,120	4,290
Daily Inmate Population	158	140	157	163	170
Cost Of Housing Inmates	436,481	440,165	307,746	0 (new jail)	0 (new jail)
Total Number of Housed City Inmates*	1,785	1,820	1,900	n/a	n/a
Jailer Turnover - Left Department*	14	15	16	17	17
* Estimates					



HISTORICAL INFORMATION & APPROVED 2011 DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$1,655,112	$ 1,730,231	$ 2,255,492	$2,468,233	$ 2,509,190	$ 2,792,866	$ 324,634	13.15%
Benefits Total	$ 506,206	$ 575,369	$ 694,855	$ 892,797	$ 890,849	$ 993,325	$ 100,528	11.26%
Operating Expenditures Total	$1,109,922	$ 1,089,505	$ 1,113,009	$1,211,979	$ 983,205	$ 1,203,364	$ (8,615)	-0.71%
Debt Service Total	$ -	$ 1,639,024	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Jail Total	$3,271,240	$ 5,034,129	$ 4,063,357	$4,573,008	$ 4,383,244	$ 4,989,555	$ 416,547	9.11%

JAIL FY11 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.

- 13.15% or $324,634 increase in salaries primarily due to:
  - Final budgeted cost of staffing 80 jail employees after hiring all allotted employees during 2010.
  - 34.03% or $51,042 increase in overtime cost.
  - 23.96% or $12,602 decrease in part-time salaries.
- 11.26% or $100,528 increase in benefits primarily due to:
  - Increases in Medicare, FICA, and retirement that relate to salary increases and retirement contribution reinstatement for employees in the 401a defined contribution plan.
  - 5.72% or $32,403 increase in health insurance.
  - 16.12% or $13,691 increase workers compensation insurance.
- 0.71% or $8,615 decrease in operating expenditures primarily due to:
  - 28.57% or $50,000 decrease in electricity.

- 43.77% or $28,452 decrease in maintenance contracts.
- 25% or $25,000 decrease in natural gas.
- 138.10% or $87,000 increase in water & sewerage.
- 50% or $25,000 decrease in clothing for prisoners.

- Total increase of 9.11% or $416,547.

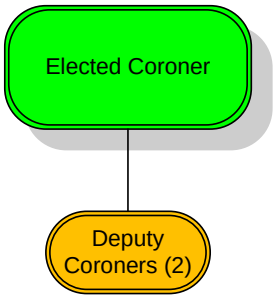
***ADDITIONAL STAFF REQUESTED*: NONE**

***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.



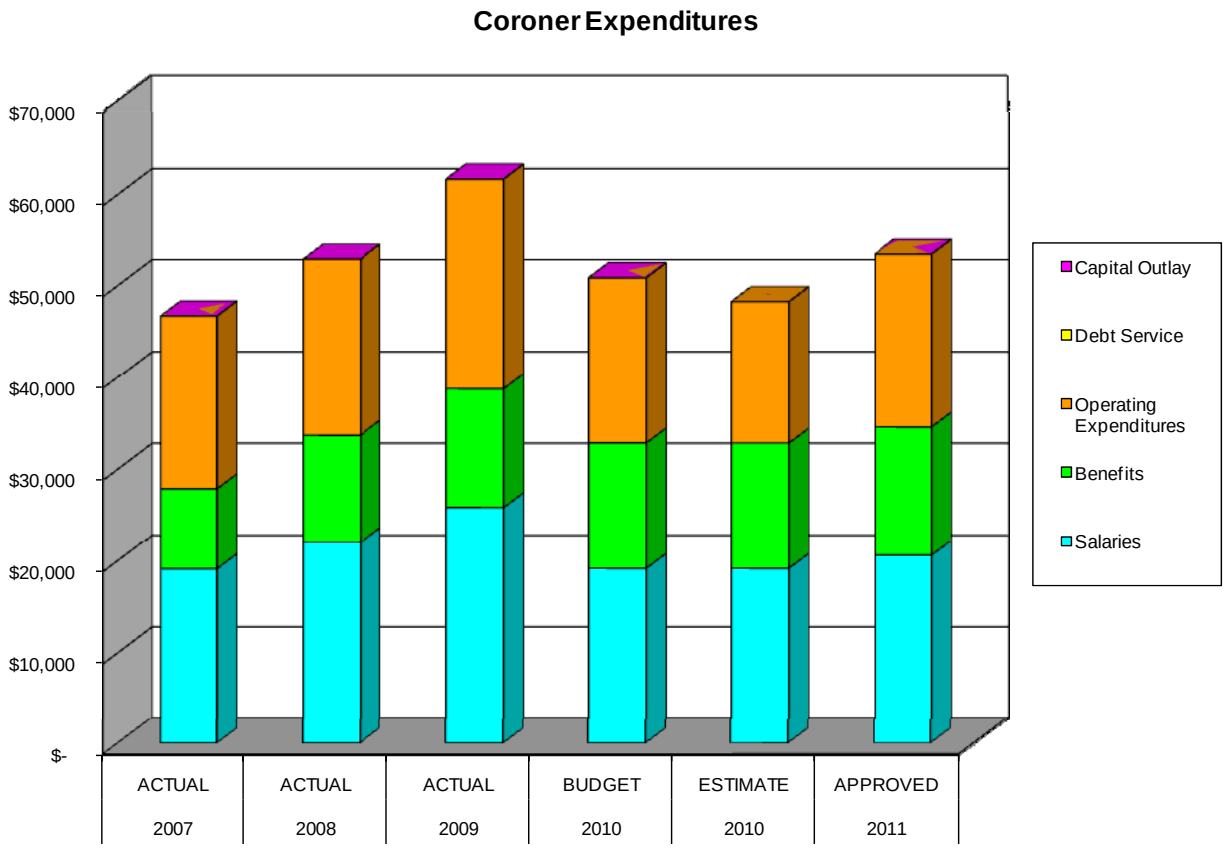
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY11:

- **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: N/A

HISTORICAL INFORMATION AND APPROVED 2011 DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 19,140	$ 22,025	$ 25,855	$ 19,180	$ 19,180	$ 20,605	$ 1,425	7.43%
Benefits Total	$ 8,752	$ 11,675	$ 12,905	$ 13,683	$ 13,668	$ 13,990	$ 307	2.25%
Operating Expenditures Total	$ 18,825	$ 19,174	$ 22,924	$ 18,001	$ 15,413	$ 18,823	$ 822	4.56%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Coroner Total	$ 46,717	$ 52,873	$ 61,684	$ 50,864	$ 48,261	$ 53,418	$ 2,554	5.02%



CORONER FY11 BUDGET HIGHLIGHTS:

- 7.43% or $1,425 increase in salaries primarily due to:
  - Increased call for work volume.
- 2.25% or $307 increase in benefits primarily due to:
  - Increases associated with salaries such as FICA and Medicare.
- 4.56% or $822 increase in operating expenditures primarily due to:
  - 10.0% or $1,000 increase in other professional fees for transportation services.
  - 44.44% or $1,000 decrease in general operating supplies.
  - 200% or $800 increase in fuel and lubricants.
- Total increase of 5.02% or $2,554 over FY10.

CORRECTIONAL INSTITUTION

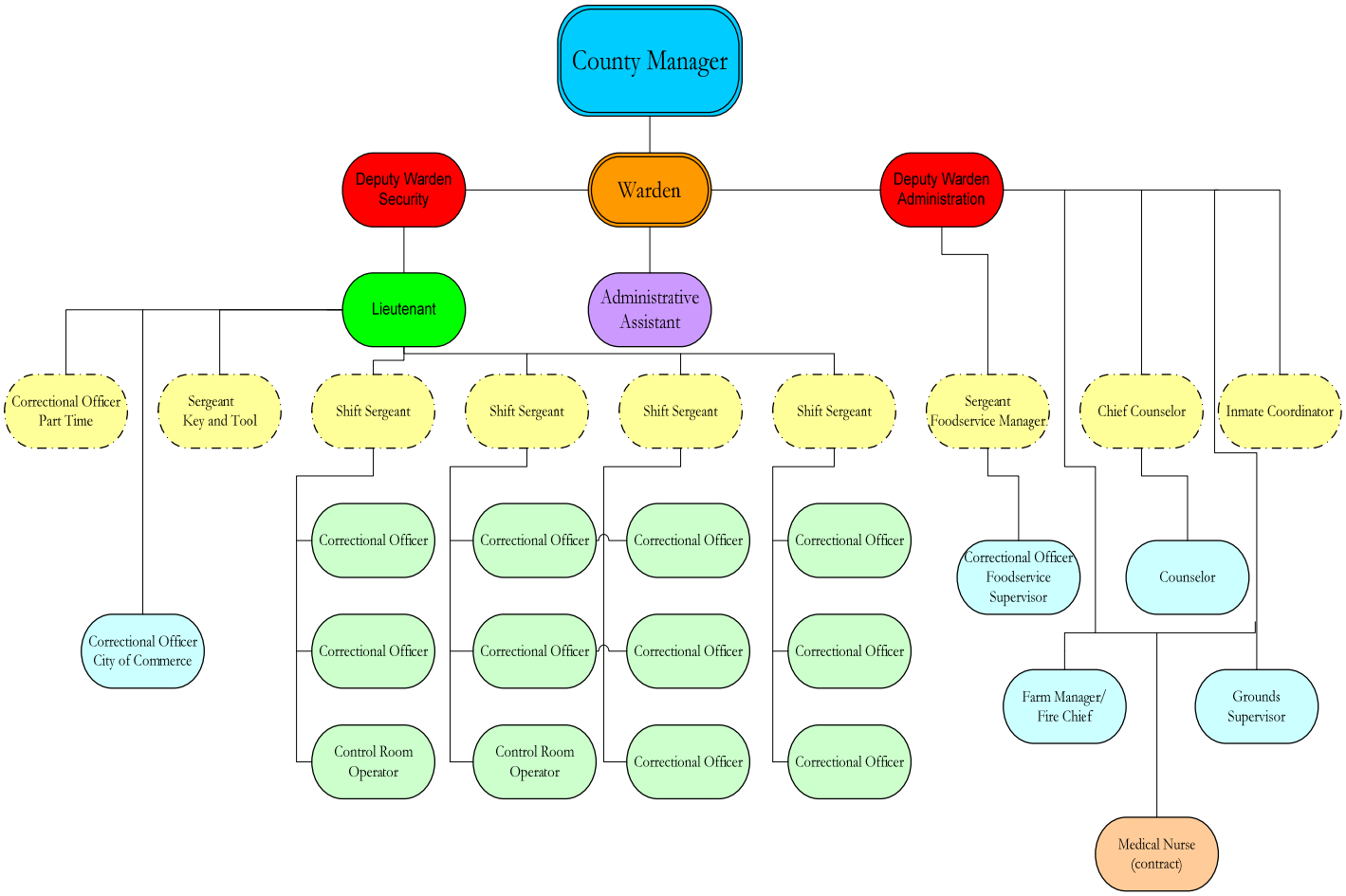
MISSION:

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: Twenty-five 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.
- Provide a Dental Operatory Unit in new building.
- Provide a safer work environment due to having a level 1 facility in place.
- Increase inmate population to 200, which will increase the subsidy from the State.
- Increase food service standards.
- Reduce customer complaints.
- Reduce contraband in the facility.
- Decrease security breaches on detail.
- Decrease security breaches in dormitories.

OBJECTIVES:

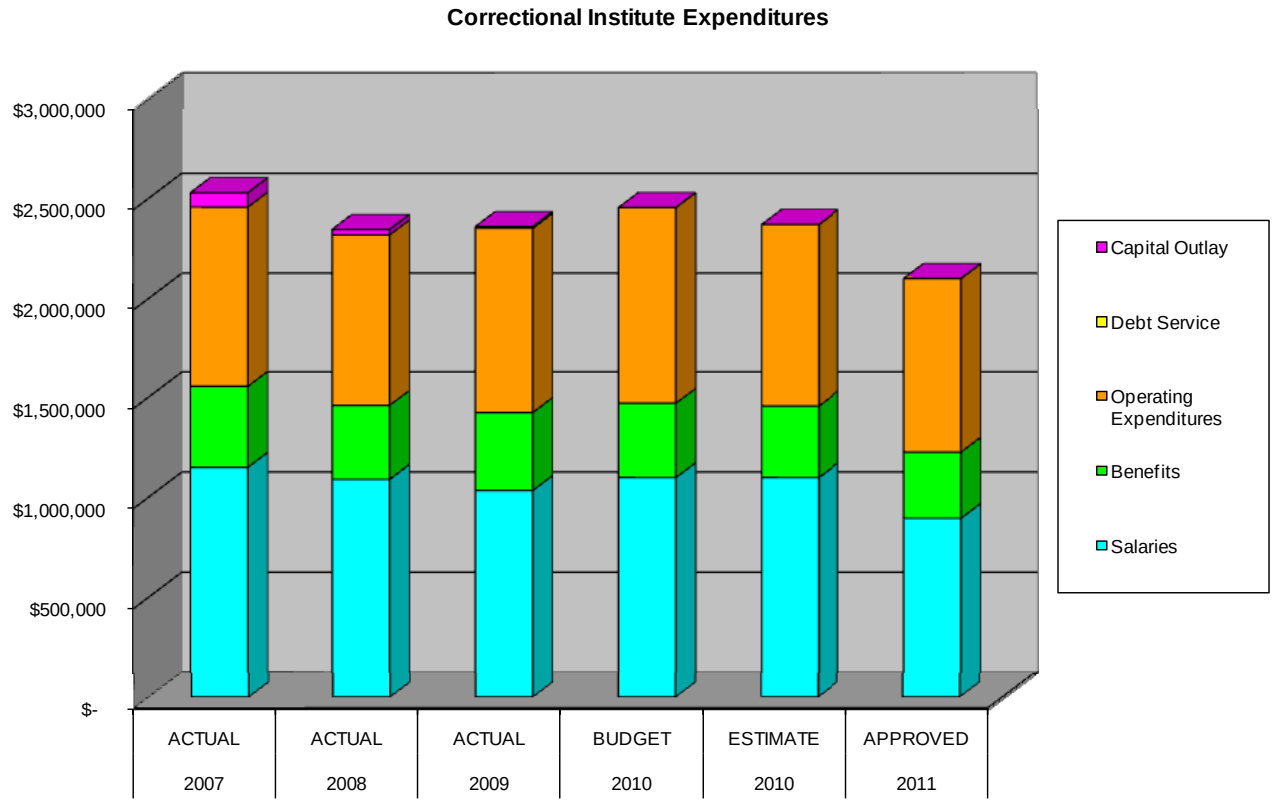
- Score 100 percent on all Georgia Department of Corrections audits.
- Schedule regular meetings to discuss inmate labor with departments.
- Request routine reports of inmate detail performance.
- Schedule mandatory in-service training for all personnel supervising inmates.
- Test 10 percent of the inmate 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.
- Reduce contraband by conducting a strip-search of 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.
- Provide a smoke free environment on 1/01/2011.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY11:

With the move to the I.W. Davis building, it is uncertain at this time what issues may arise other than standard increases in operating costs relating to the target population of 200 inmates. There will be additional staffing needs do avert a high-risk situation with regards to the inmate-guard ratio. However, due to the reduction-in-force additional assessments will have to be conducted once the department is moved into the new IW Davis facility. In FY 2011, food services will no longer be a part of the JCCI operations as it is being contracted through Valley Fresh that operates from the Jail kitchen. Meals will then be transported from the Jail to the JCCI saving on kitchen labor.

PERFORMANCE MEASURES:

	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Total # of inmates housed	2,013	1,964	2,088	2,100	2,400
Total subsidy	1,219,000	1,194,940	1,221,480	1,221,480	1,460,000
Total of non-contract for outside details	28	30	30	30	30
Total # of contract details	2	1	1	1	1
Total # of inside details	14	14	14	14	14
% of inmates assigned details	99	99	99	99	99
# of fire calls responded to by JCCI Fire Dept	113	140	120	120	120



HISTORICAL INFORMATION AND APPROVED 2011 DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 1,153,080	$ 1,092,720	$ 1,037,507	$ 1,101,993	$ 1,101,993	$ 898,277	$ (203,716)	-18.49%
Benefits Total	$ 404,530	$ 370,027	$ 389,178	$ 371,298	$ 357,362	$ 330,644	$ (40,654)	-10.95%
Operating Expenditures Total	$ 902,750	$ 858,476	$ 927,873	$ 984,455	$ 913,615	$ 873,659	$ (110,796)	-11.25%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	71,366	27,191	7,718	-	-	-	$ -	n/a
Correctional Institute Total	$ 2,531,726	$ 2,348,414	$ 2,362,275	$ 2,457,746	$ 2,372,970	$ 2,102,580	$ (355,166)	-14.45%

CORRECTIONAL INSTITUTE FY11 BUDGET HIGHLIGHTS:

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

- 18.49% or $203,716 decrease in salaries primarily due to:
  - Reduction-in-force of three full-time positions and one vacant position.
- 10.95% or $40,654 decrease in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from the reduction-in-force.
- While some individual line items have increased, overall operating expenditures have decreased 11.25% or $110,796 primarily due to:
  - 198.01% or $285,316 increase in purchased and contracted services.
  - 100% or $363,295 decrease in food & kitchen supplies as the funds were moved to purchased and contracted services for the outsourcing of inmate meals being prepared at the county jail instead of the Correctional Institute.
  - 35.14% or $26,000 increase in electricity for the IW Davis facility.
  - 78.57% or $6,600 decrease in property & liability insurance.
  - 31.0% or $31,000 decrease in general operating supplies.
- Total decrease of 14.45% or $355,166.

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.

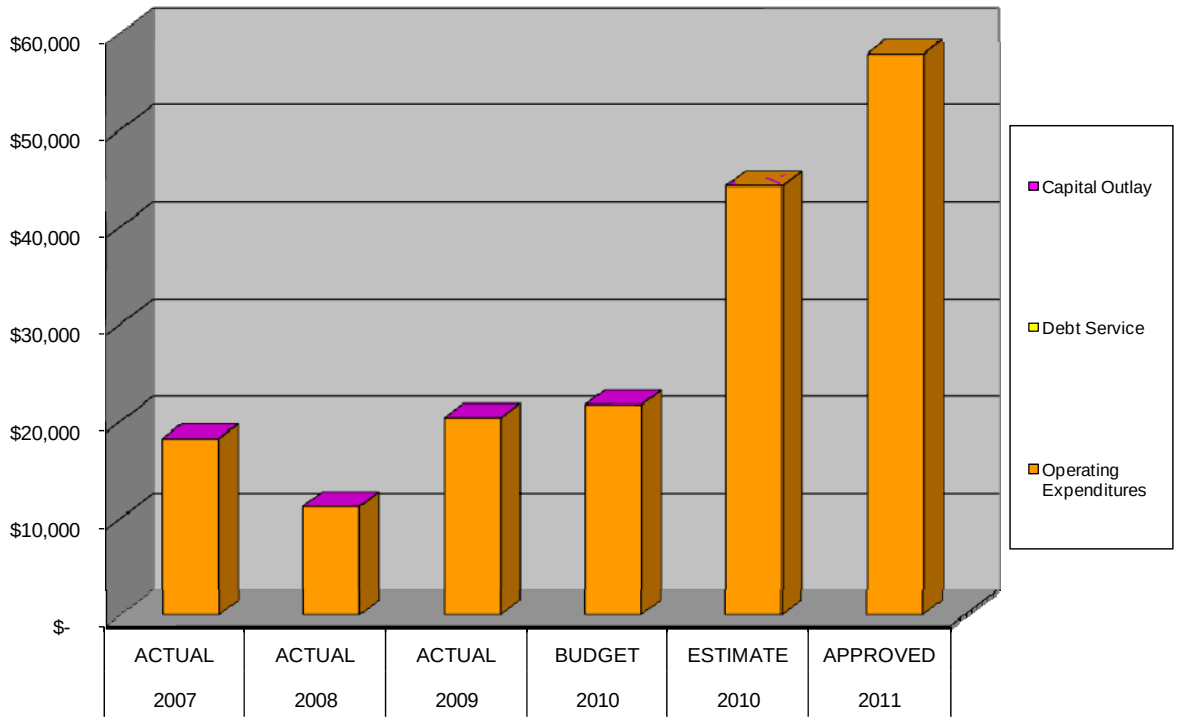
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN 2011:

- **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.

PERFORMANCE MEASURES:

	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Response to fire calls	113	140	106	130	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 2011 DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Benefits Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Operating Expenditures Total	$ 18,250	$ 11,279	$ 20,375	$ 21,750	$ 44,272	$ 57,850	$ 36,100	**165.98%**
Debt Service Total	$ -	$ -	$ -	$ -	$ -		$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -		$ -	n/a
Fire Brigade Total	$ 18,250	$ 11,279	$ 20,375	$ 21,750	$ 44,272	$ 57,850	$ 36,100	**165.98%**

FIRE BRIGADE FY 2011 BUDGET HIGHLIGHTS:

The FY11 budget has increased 165.98% or $36,100 primarily due to the addition of utility costs to operate the new Fire Training Center in which the JCCI Fire Brigade is based.

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 full-time positions (All are Sheriff's Department Deputies).

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.

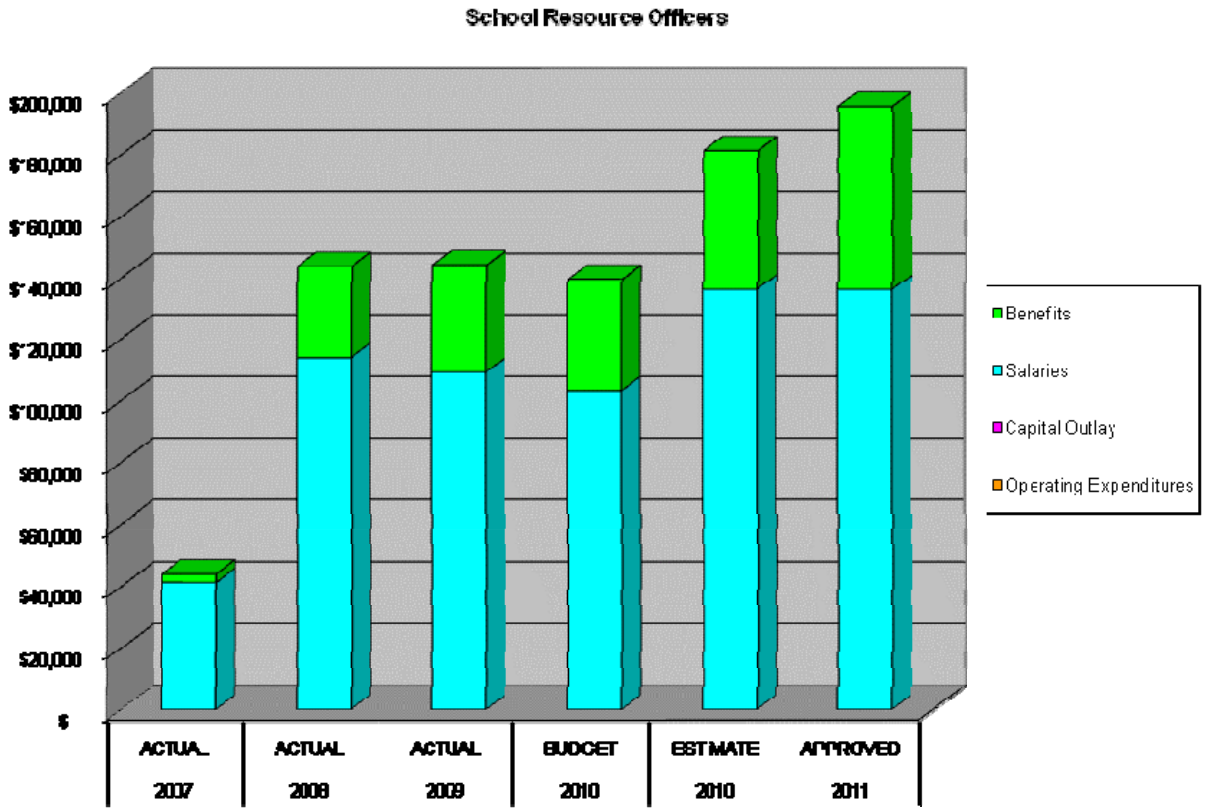
OBJECTIVES:

- 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 FY11:

- The number of schools and student enrollment continue to grow in Jackson County. In the 2008-09 school year, Jackson County opened Gum Springs Elementary school. This school relieved the West Jackson Primary, West Jackson Intermediate and North Jackson Elementary schools. This brought 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: N/A



HISTORICAL INFORMATION AND APPROVED 2011 DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 41,344	$ 113,926	$ 109,359	$ 103,330	$ 136,430	$ 136,430	$ 33,100	32.03%
Benefits Total	$ 2,707	$ 29,849	$ 34,928	$ 36,281	$ 44,877	$ 59,101	$ 22,820	62.90%
Operating Expenditures Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
								n/a
School Resoucre Officer Total	$ 44,051	$ 143,775	$ 144,288	$ 139,610	$ 181,307	$ 195,531	$ 55,921	40.05%

BUDGET HIGHLIGHTS FOR FY11:

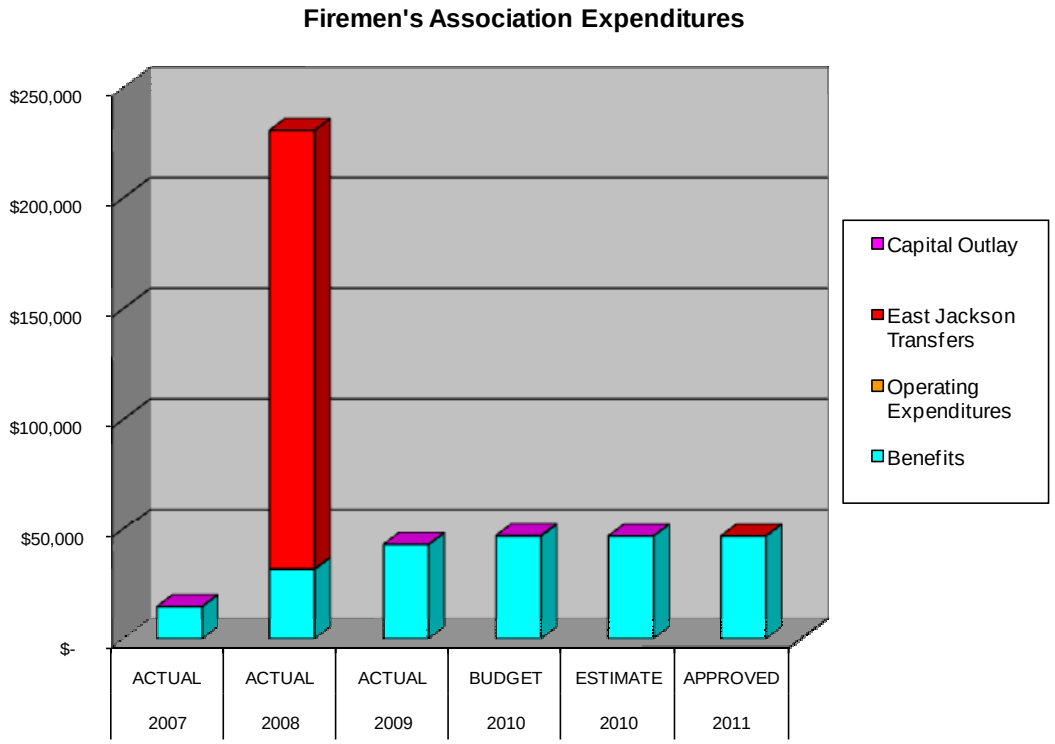
- 32.03% or $33,100 increase in salaries primarily due to:
  - Inclusion of one position that was not budgeted for in FY2010.
- 62.90% or $22,820 increase in benefits primarily due to:
  - Increases in Medicare, FICA, and health insurance that relate to the salary increase.
  - Reinstatement of base-match retirement contribution in the amount of $4,311.
- No change in operating expenditures.
- Total increase of 40.05% or $55,921.

NOTE: Two of the four 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 2011 DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Benefits Total	$ 14,745	$ 31,543	$ 42,786	$ 46,627	$ 46,627	$ 46,627	$ (0)	0.00%
Operating Expenditures Total	$ 75	$ 285	$ 70	$ 250	$ 70	$ 70	$ (180)	-72.00%
East Jackson FD Total	$ -	$ 198,666	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -		$ -	n/a
								n/a
Firemen's Association Total	$ 14,820	$ 230,494	$ 42,856	$ 46,877	$ 46,697	$ 46,697	$ (180)	-0.38%

FIREMEN'S ASSOCIATION FY11 BUDGET HIGHLIGHTS:

- No change in benefits.
- 72% or $180 decrease in operating expenditures due to elimination of general operating supplies and conferences and training.
- Total decrease of 0.38% or $180.

ANIMAL CONTROL

MISSION

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.

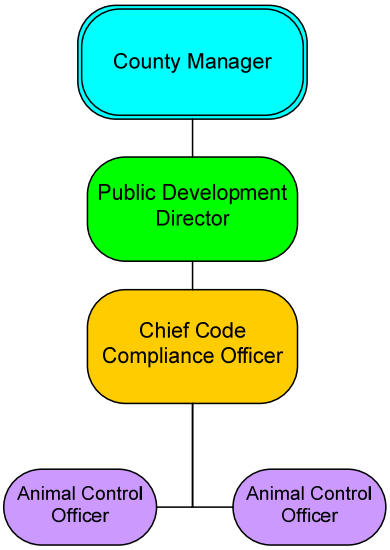
GOALS:

- Educate the public about responsible companion ownership to prevent additional public burden of loose or dangerous animals.
- Find new loving homes for homeless animals in our care.

OBJECTIVES:

- To build an animal shelter to address the needs of an animals and citizens.
- To ensure leash law is enforced thereby reducing dog attacks and bites.
- To enforce rabies control ordinance.
- To educate citizens about the animal control and adoption program.
- To quickly and effectively investigate animal abuse and cruelty cases.

NUMBER OF APPROVED POSITIONS: Two full-time



SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY11:

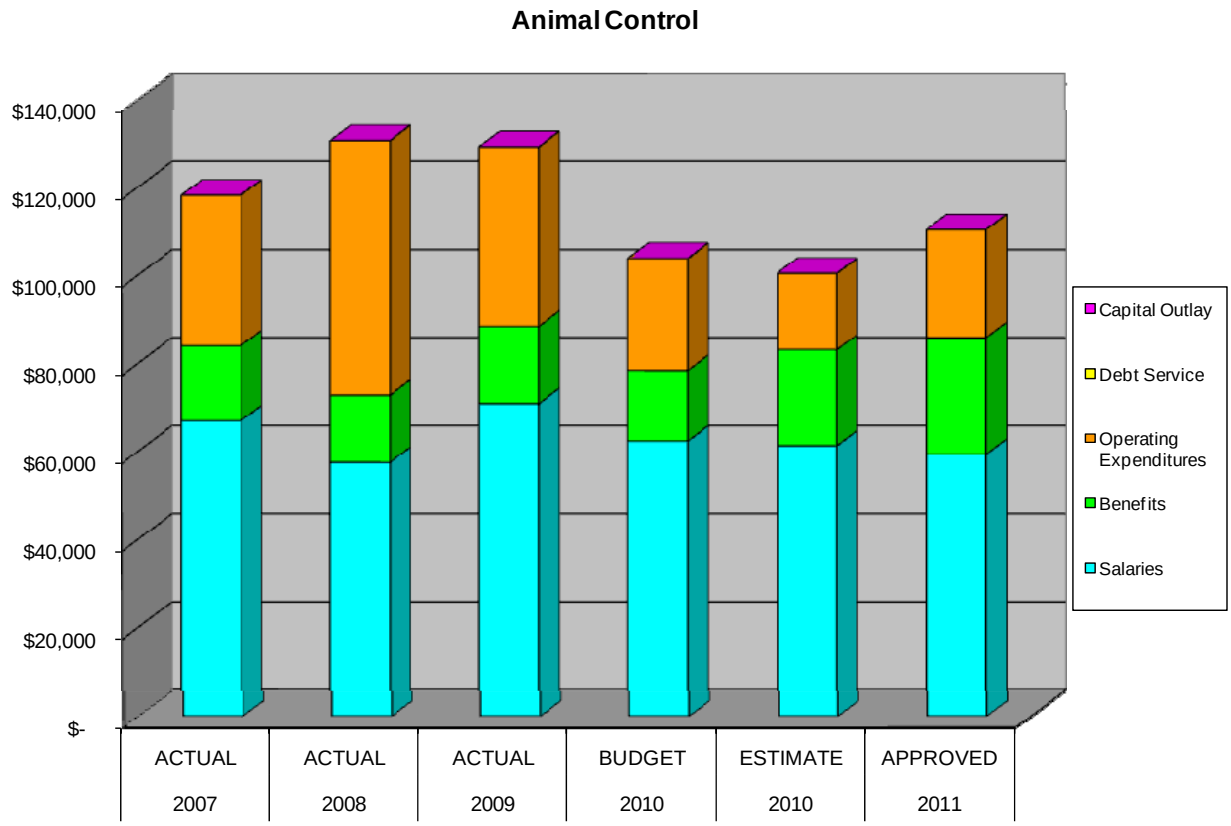
Due to rapid growth in Jackson County and no shelter for animals, our bills to Commerce Veterinary Clinic will continue to increase. Thus, the number of animals picked up continues to increase. The lack of an animal shelter in Jackson County is the single most significant issue facing the Animal Control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

PERFORMANCE MEASURES:

	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Workload Measures					
Nuisance Calls	982	733	1,753	1,900	2,000
Nuisance Citations	27	45	75	150	150
Nuisance Warnings	127	84	15	15	15
Owner surrenders	31	22	4	20	50
Stray Dog with tag	45	18	17	5	5
Stray Dog without tag	563	267	325	400	450
Stray cats with tag	15	-	-	-	-
Stray cats without tag	233	119	110	150	150
Cruelty/Neglect	11	12	8	5	5
Abandonment	47	8	3	2	5
Calls related to Rabies	51	42	34	30	25
Rabies Citations	32	16	52	60	70
Rabies Warnings	115	20	-	20	20
Environmental Health Assist	18	7	-	10	10
Other calls for services	2,797	1,585	742	1,233	1,045
Total calls	**5,094**	**2,978**	**3,138**	**4,000**	**4,000**
Impound Fees	n/a	n/a	$ 275	$ 500	$ 550
Dogs Held in County Pens	203	11	5	5	5
Cats Euthenized	85	66	60	75	80
Dogs Euthenized	135	123	33	200	200
Pet Adoptions	74	127	137	150	160
Efficiency Measures					
% of Calls Responded To	52%	55%	54%	55%	55%
# of Calls Responded To per Animal Control Officer	2,547	1,489	2,016	2,500	2,600

HISTORICAL INFORMATION AND APPROVED 2011 DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	**$ 67,181**	**$ 57,743**	**$ 71,084**	**$ 62,604**	**$ 61,547**	**$ 59,580**	**$ (3,024)**	**-4.83%**
Benefits Total	**$ 17,056**	**$ 15,234**	**$ 17,574**	**$ 16,082**	**$ 21,801**	**$ 26,511**	**$ 10,429**	**64.85%**
Operating Expenditures Total	**$ 34,151**	**$ 57,874**	**$ 40,821**	**$ 26,911**	**$ 17,315**	**$ 24,511**	**$ (2,400)**	**-8.92%**
Debt Service Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Animal Control Total	**$ 118,388**	**$ 130,851**	**$ 129,478**	**$ 105,597**	**$ 100,662**	**$ 110,602**	**$ 5,005**	**4.74%**



ANIMAL CONTROL FY11 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.

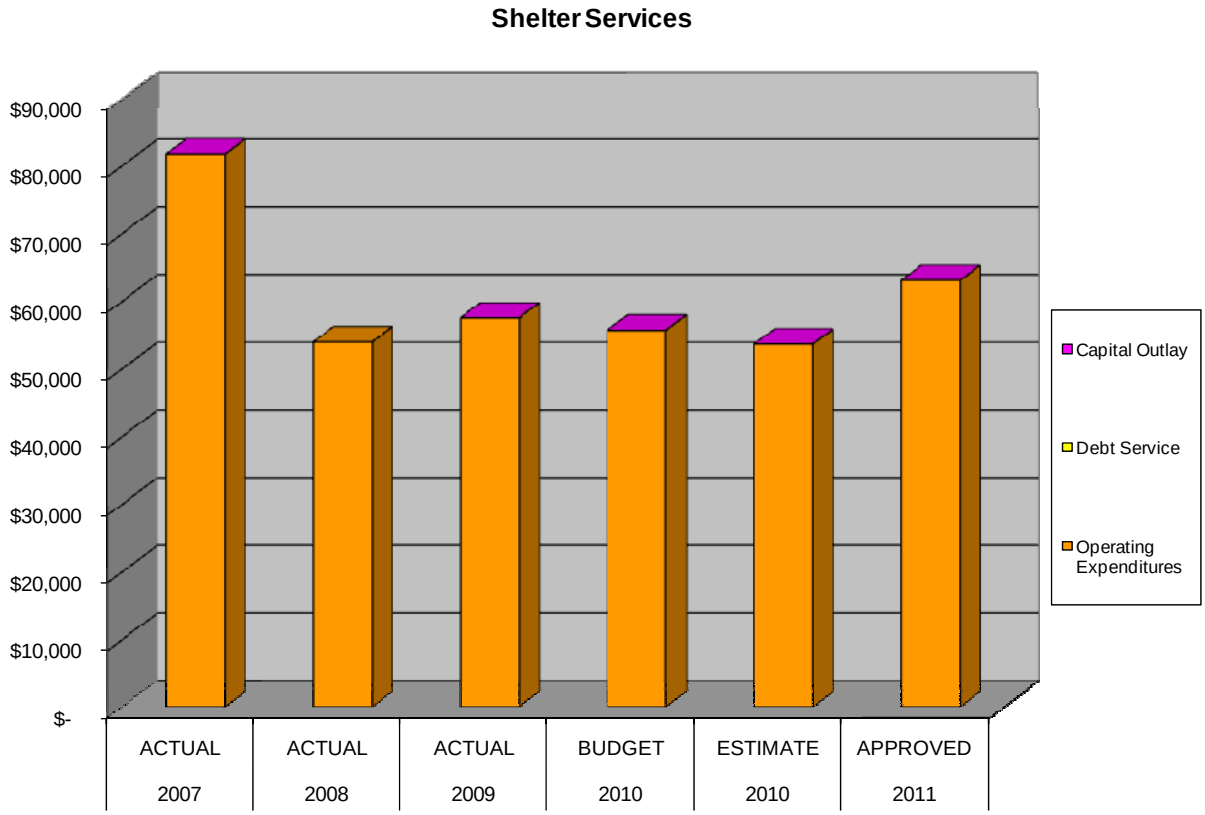
- 4.83% or $3,024 decrease in salaries primarily due to:
  - Elimination of budgeted overtime.
- 64.84% or $10,429 increase in benefits primarily due to:
  - Reinstatement of base-match retirement contributions in the amount of $4,171.
  - Increase in health insurance by 52.37% or $5,607.
- 3.54% or $900 decrease in operating expenditures primarily due to:
  - 32.35% or $1,100 decrease in travel expenditures.
  - 6.25% or $500 increase in fuel and lubricants.
- 6.25% or $6,505 increase 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 2011 DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Operating Expenditures Total	$ 81,749	$ 53,975	$ 57,507	$ 55,700	$ 53,672	$ 63,100	$ 7,400	13.29%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Shelter Services Total	$ 81,749	$ 53,975	$ 57,507	$ 55,700	$ 53,672	$ 63,100	$ 7,400	13.29%

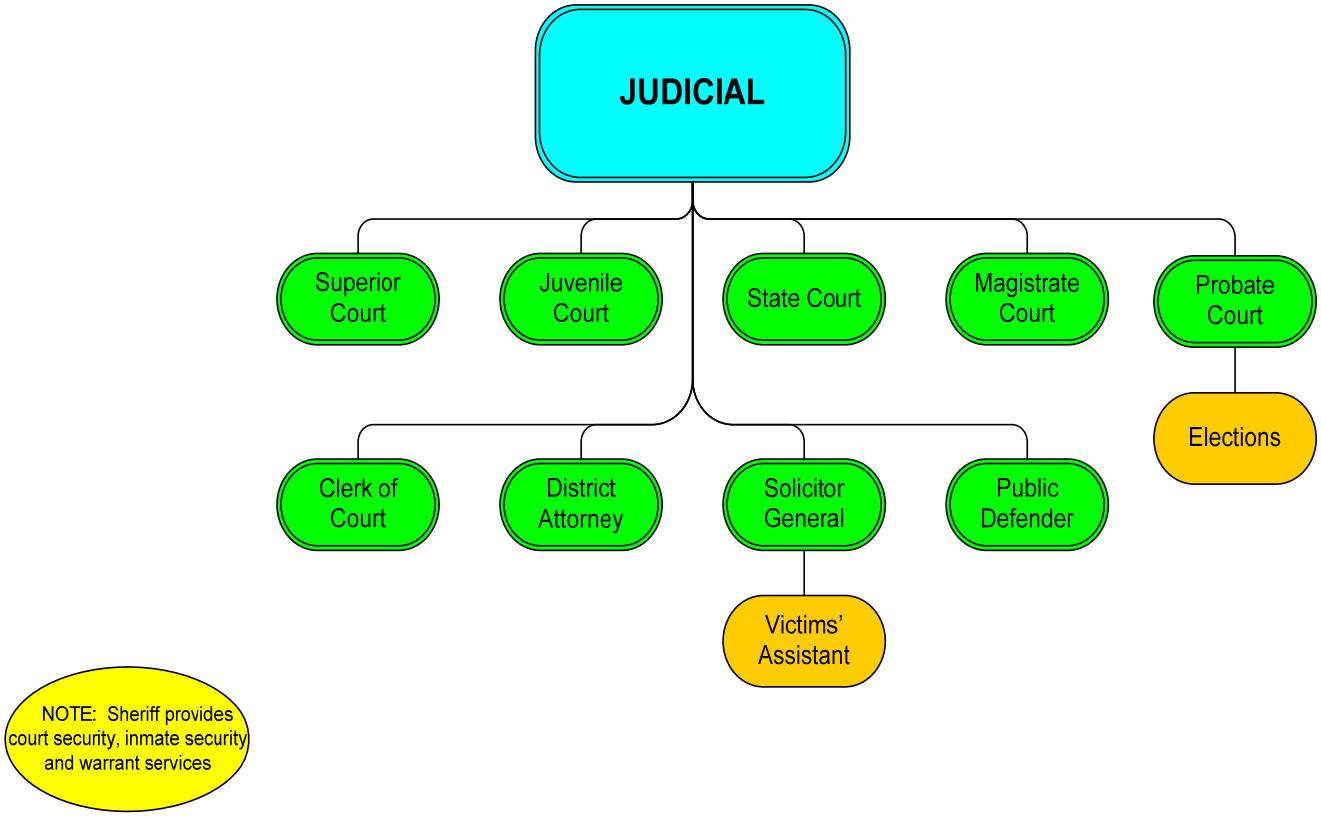
SHELTER SERVICES FY11 BUDGET HIGHLIGHTS:

- 15.5% or $7,400 increase in operating expenditures due to increases in housing costs based on actual expenditures.

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

COURT SYSTEM FUNCTION

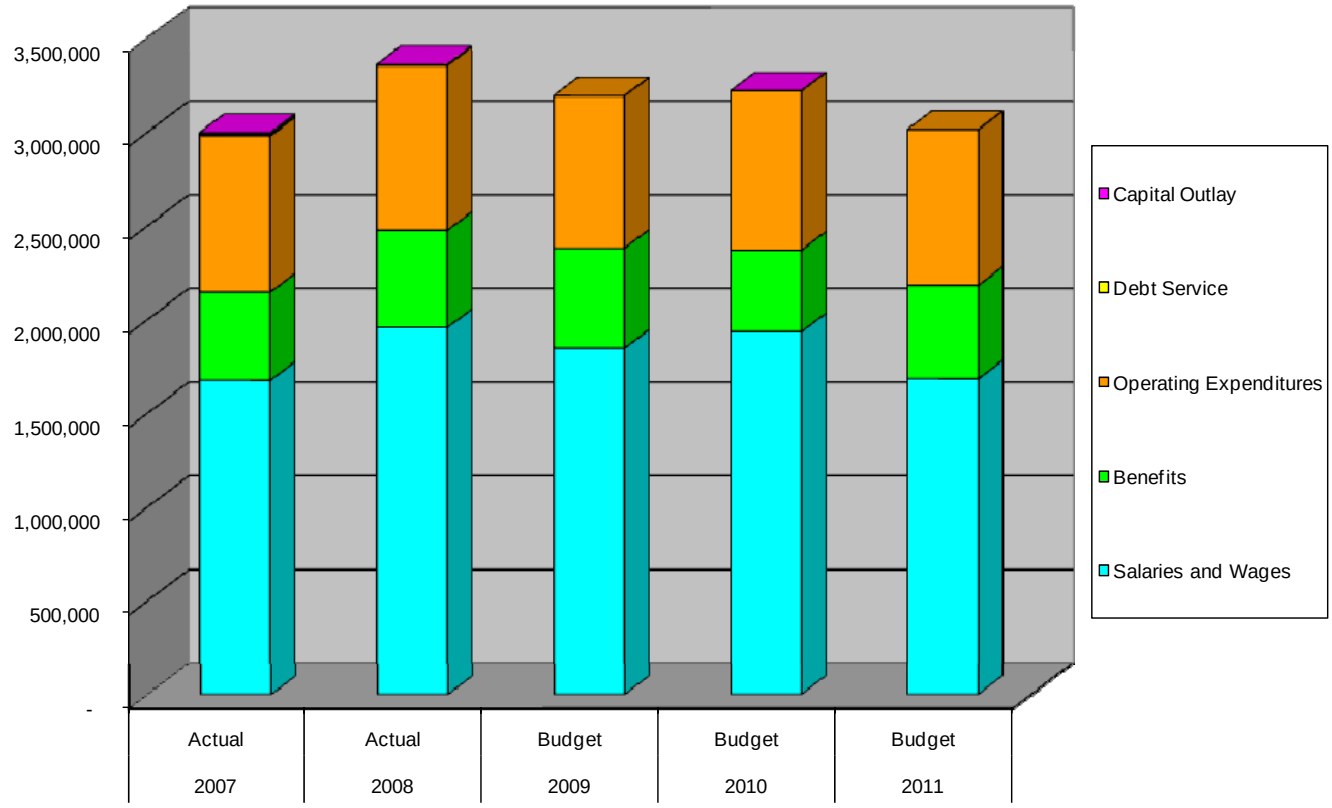
The Court System Function is comprised of the following departments: (1) Clerk of Court, (2) State Court, (3) Probate Court, (4) Elections, (5) Superior Court, (6) Juvenile Court, (7) District Attorney, (8) Victims' Assistance, (9) Solicitor of State Court, (10) Magistrate Court, and (11) Public Defender. The total proposed 2011 budget for the Court System is $3,018,653 or 8.44% of the total proposed General Fund Budget. The total proposed budget for this function has decreased 6.38% or $205,631 compared to the approved FY10 budget.



HISTORICAL INFORMATION AND APPROVED 2011 COURT FUNCTION BUDGET

EXPENDITURES BY DEPARTMENT:	2007	2008	2009	2010	2011	DIFFERENCE	Percent
	ACTUAL	ACTUAL	ACTUAL	BUDGET	APPROVED	2011-2010	Change
COURT SYSTEM							
CLERK OF COURT	$ 626,250	$ 729,566	$ 694,848	$ 674,955	$ 559,419	$ (115,536)	-17.12%
STATE COURT	192,505	217,467	210,173	206,236	223,264	17,028	8.26%
PROBATE COURT	215,401	246,396	237,759	216,721	208,172	(8,549)	-3.94%
ELECTIONS	79,462	128,298	39,322	87,927	17,927	(70,000)	-79.61%
SUPERIOR COURT	250,361	227,575	227,030	255,547	257,575	2,028	0.79%
JUVENILE COURT	346,253	375,649	378,797	353,146	375,522	22,376	6.34%
DISTRICT ATTORNEY	487,408	437,951	406,224	450,278	406,901	(43,377)	-9.63%
VICTIMS' ASSISTANCE	41,959	112,591	81,101	78,944	82,959	4,015	5.09%
SOLICITOR - STATE COURT	229,211	315,392	285,393	295,267	271,279	(23,988)	-8.12%
MAGISTRATE COURT	216,721	250,190	274,759	243,544	253,917	10,373	4.26%
PUBLIC DEFENDER	315,079	321,102	361,718	361,718	361,718	-	0.00%
TOTAL COURT SYSTEM	**$ 3,000,610**	**$ 3,362,179**	**$ 3,197,124**	**$ 3,224,284**	**$ 3,018,653**	**$ (205,631)**	**-6.38%**

Court System Expenditures



CLERK OF COURT

MISSION AND GOALS:

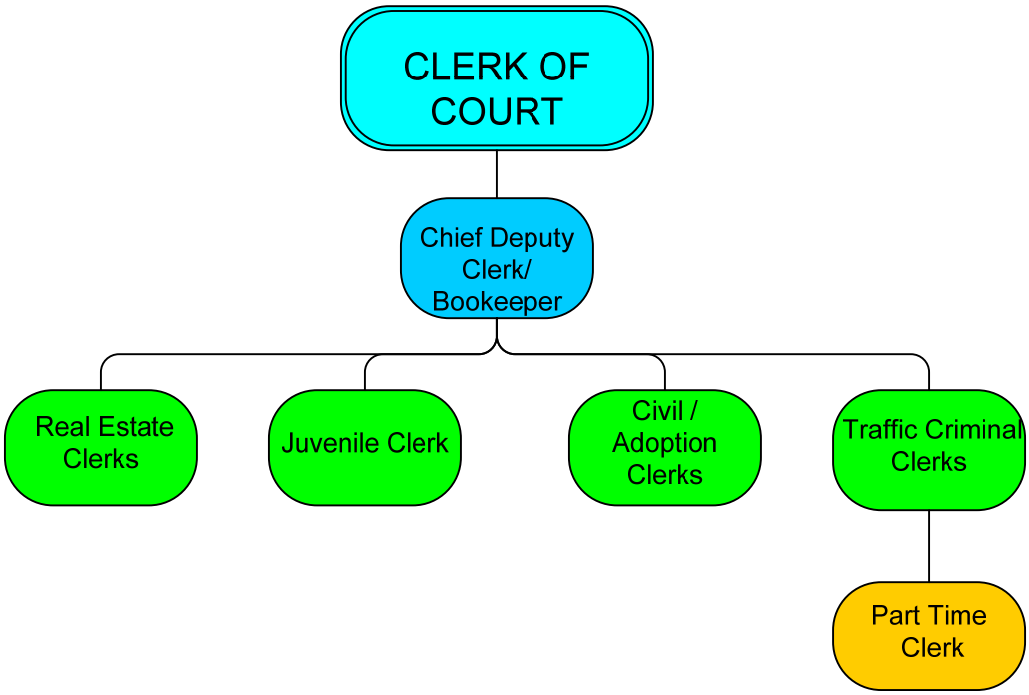
The Clerk of Courts serves as the Clerk of Superior Court, State Court and Juvenile Court. The Georgia Constitution mandates these functions and the duties are set forth in the Official Code of Georgia. The Clerk is the official record keeper of land records, and civil and criminal actions. The Clerk 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, nine full-time and two part-time.



SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY11:

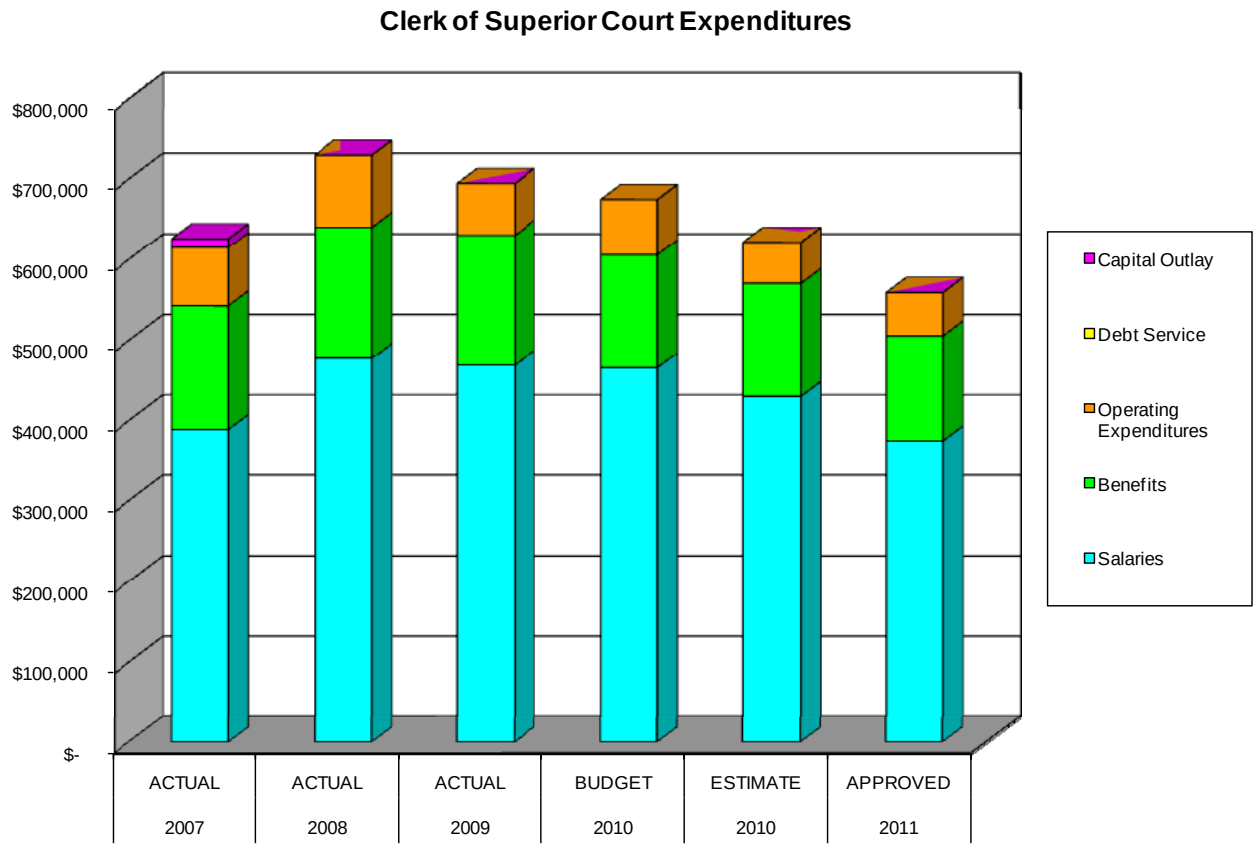
- The increase in court dates has put a significant burden on the Clerk and her staff as more staff time is dedicated to court days with jury trials, arraignments and calendar calls. This in turn increases the number of staff needed in these courtrooms, jury assembly, as well as continuing to staff and 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:

	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Workload Measures					
Real Estate Filings					
(including deeds, cancellations, etc.)	22,317	17,784	17,761	17,850	17,975
Plats	436	281	199	250	275
UCC Filings	1,248	1,102	844	900	950
Civil Cases - Superior Court	1,716	1,796	2,133	2,200	2,300
Civil Cases - State Court	779	874	820	850	875
Criminal Cases - Superior Court	552	699	405	550	600
Criminal Cases - State Court	4,164	4,415	5,398	5,600	5,700
Adoptions	50	34	40	45	45
Juvenile Cases	680	645	649	700	725

HISTORICAL INFORMATION AND APPROVED 2011 DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 389,434	$ 477,596	$ 469,009	$ 465,707	$ 430,251	$ 375,301	$ (90,405)	-19.41%
Benefits Total	$ 153,732	$ 162,929	$ 161,770	$ 140,591	$ 140,591	$ 130,678	$ (9,913)	-7.05%
Operating Expenditures Total	$ 72,289	$ 89,041	$ 64,069	$ 68,657	$ 51,060	$ 53,439	$ (15,218)	-22.17%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ 10,795	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Clerk of Superior Court Total	$ 626,250	$ 729,566	$ 694,848	$ 674,955	$ 621,902	$ 559,419	$ (115,536)	-17.12%



CLERK OF COURT FY11 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.

- 19.41% or $90,405 decrease in salaries primarily due to:
  - Reduction-in-force of two full-time positions.
  - Elimination of budgeted overtime.
- 7.05% or $9,913 decrease in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from the reduction-in-force.
- 22.17% or $15,218 decrease in operating expenditures primarily due to:
  - 49.34% or $8,765 decrease in postage.
  - 22.16% or $4,300 decrease in general operating supplies
  - 34.78% or $2,240 decrease in maintenance contracts.
- Total decrease of 17.12 % or $115,536.

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

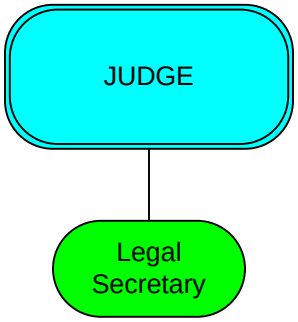
CAPITAL REQUESTS: **NONE.**

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 FY11:

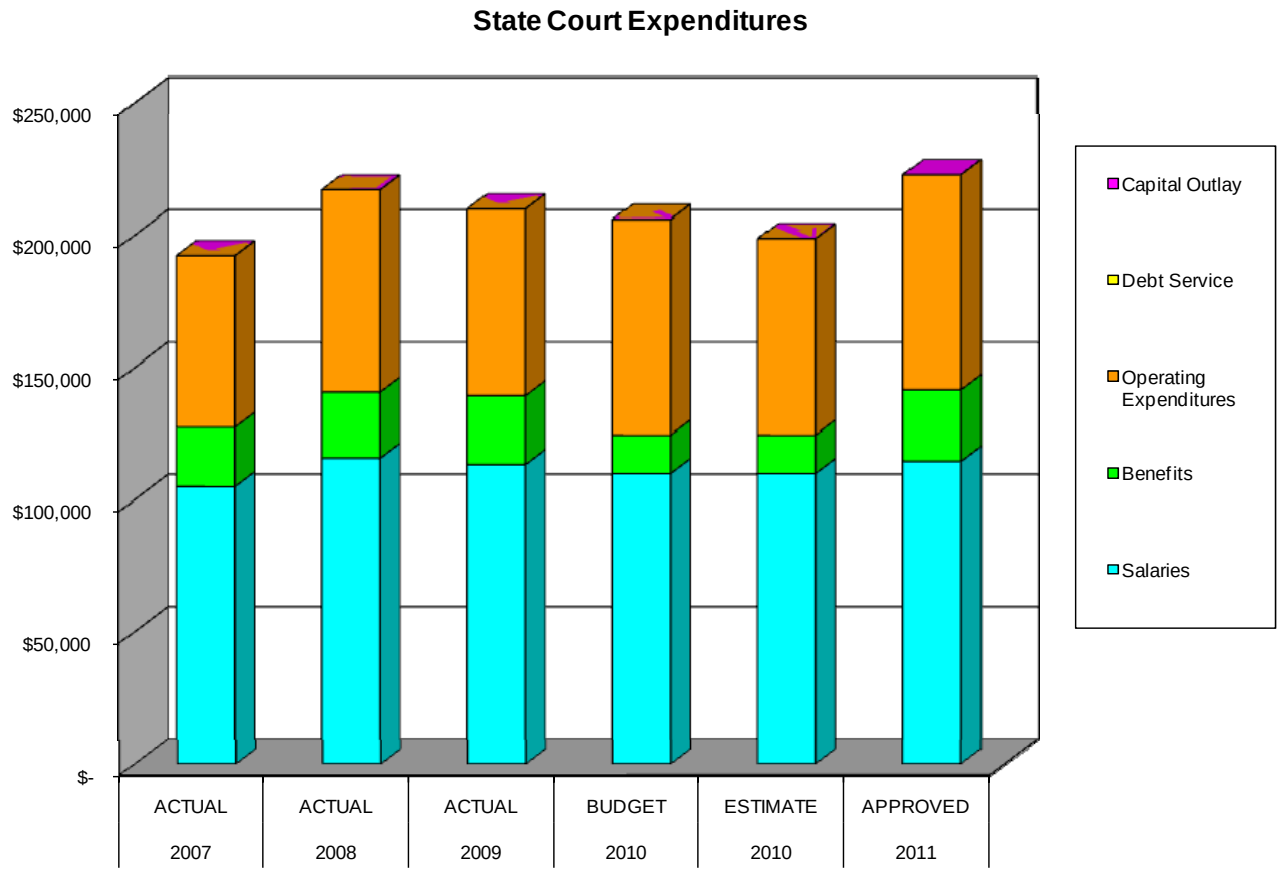
As case loads become ever increasing and personnel maintains a 'status quo,' accuracy in case management reporting has become even more important. Unfortunately, Jackson County State Court does not have access to accurate nor reliable record management reporting capabilities. Without the assistance of 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 2009 and 2010 have more than doubled from 2008, 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 2011. It is the opinion of the court that it can no longer operate at part-time capacity without serious legal and ethical ramifications.

Most importantly, the State Court will be in a period of transition as the State Court judge passed away in late 2010. His successor will be appointed by the Governor to fill the vacancy and some adjustment period will likely slow the court as visiting judges transition back out of the daily duties.

PERFORMANCE MEASURES:

	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Workload Measures					
Civil & Domestic Cases	779	874	820	726	741
Criminal Cases	1,847	1,731	1,543	1,836	1,891
Traffic Cases	4,164	2,684	3,853	3,680	3,790
Efficiency Measures					
# of Cases per Judge	6,790	5,289	6,216	6,242	6,422



HISTORICAL INFORMATION AND 2011 APPROVED DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 105,242	$ 116,092	$ 113,613	$ 110,233	$ 110,233	$ 114,877	$ 4,644	4.21%
Benefits Total	$ 22,466	$ 25,038	$ 26,104	$ 14,596	$ 14,596	$ 27,112	$ 12,516	85.75%
Operating Expenditures Total	$ 64,797	$ 76,337	$ 70,456	$ 81,408	$ 74,200	$ 81,276	$ (132)	-0.16%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
State Court Total	$ 192,505	$ 217,467	$ 210,173	$ 206,236	$ 199,028	$ 223,264	$ 17,028	8.26%

STATE COURT FY11 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.

- 7.42% or $4,644 increase in salaries primarily due to:
  - Non-furloughed salary for elected official budgeted.
- 85.75% or $12,516 increase in benefits primarily due to:
  - Reinstatement of base-match retirement contributions in the amount of $6,781.
  - Increases in health insurance costs in the amount of 99.93% or 5,516.
  - Increases in Medicare, FICA, and retirement that relate to salary increases.
- 0.16% or $132 decrease in operating expenditures primarily due to:
  - 4.44% or $2,000 decrease in court reporters fees due to anticipated caseloads.
  - 8.70% or $2,000 increase in jury fees based on actual expenditures.
  - Other very minor decreases in various line items.
- Total increase of 8.26% or $17,028.

ADDITIONAL STAFF REQUESTED: State Court wants to become a full-time department with a full-time judgeship**.**

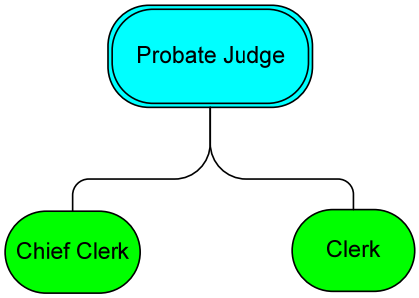
CAPITAL REQUESTS: **NONE.**

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 FY11:

- New weapons permit laws will require that photos like drivers licenses be placed on the permit. With the increase in firearms applications and now this new requirement, it will take one person to work almost entirely on weapons permits. Our office is required to train and take these photos. Additionally, the loss of the part-time clerk in the reduction-in-force will add to this burden.

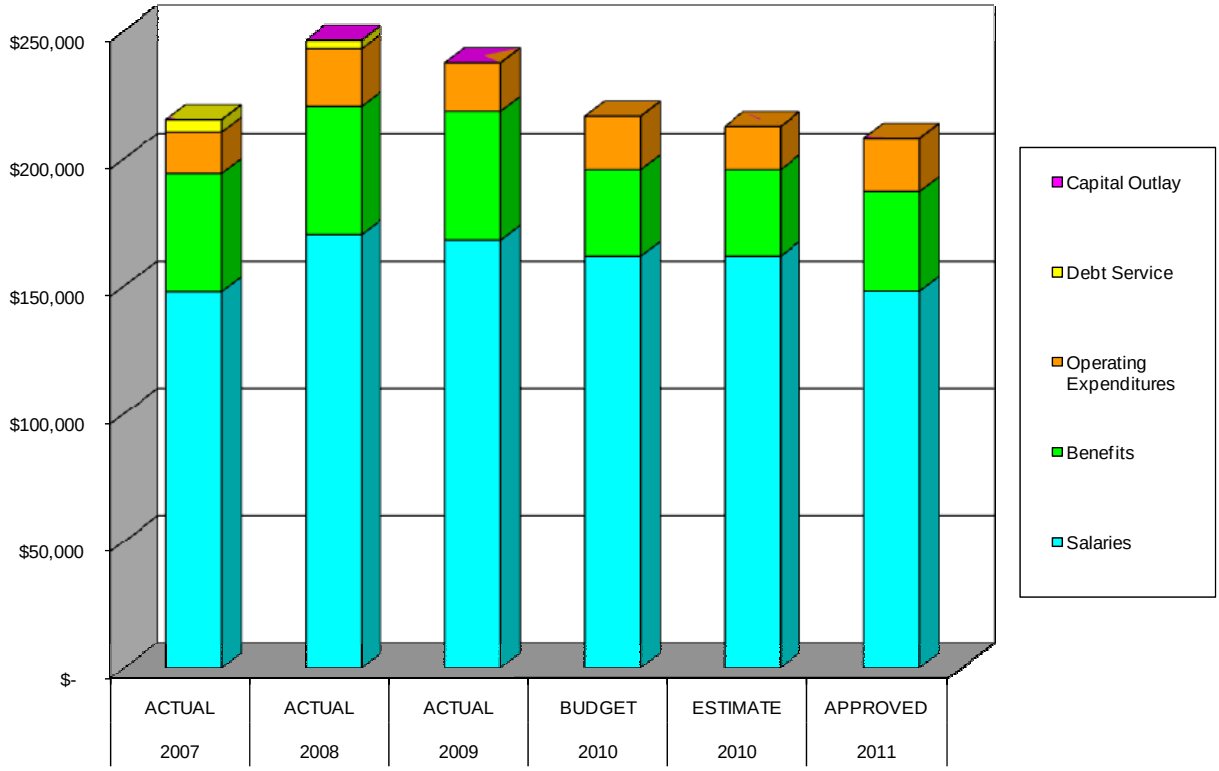
HISTORICAL INFORMATION AND 2011 APPROVED DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 147,732	$ 170,157	$ 168,026	$ 161,834	$ 161,834	$ 147,901	$ (13,933)	-8.61%
Benefits Total	$ 46,475	$ 50,351	$ 50,605	$ 33,827	$ 33,827	$ 39,361	$ 5,534	16.36%
Operating Expenditures Total	$ 16,393	$ 22,689	$ 19,128	$ 21,060	$ 17,061	$ 20,910	$ (150)	-0.71%
Debt Service Total	$ 4,801	$ 3,200	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Probate Court Total	$ 215,401	$ 246,396	$ 237,759	$ 216,721	$ 212,722	$ 208,172	$ (8,549)	-3.94%

PERFORMANCE MEASURES:

	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Workload Measures					
Estate Docket	507	660	488	516	500
Marriage Licenses	482	475	560	420	600
Marriage Certificates	614	676	700	580	700
Firearms Licenses	597	1,456	2,200	2,300	2,500
Miscellaneous	103	152	220	156	250
Birth Certificates	980	1,456	2,200	1,124	2,000
Death Certificates	427	676	700	460	800
Efficiency Measures					
# of Estate Cases heard per Probate Judge	507	660	488	516	500
# of Certificates & Licenses filed per Clerk	1,484	2,220	2,827	2,222	3,675

Probate Court Expenditures



PROBATE COURT FY11 BUDGET HIGHLIGHTS:

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

- 8.61% or $13,933 decrease in salaries primarily due to:
  - Reduction-in-force of one part-time clerk.
  - 7.45% or $5,909 Non-furloughed salary for elected official budgeted.
- 16.36% or $5,534 increase in benefits primarily due to:
  - Reinstatement of base-match retirement contributions in the amount of $9,828.
  - 22.24% or $4,783 decrease in health insurance benefits.
- 0.71% or $150 decrease in operating expenditures primarily due to:
  - 225% or 450 increase in other professional fees for contracted work on various issues.
  - 11.0% or $550 decrease in general operating supplies.
- Total decrease of 3.94% or $8,549.

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.
- 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.

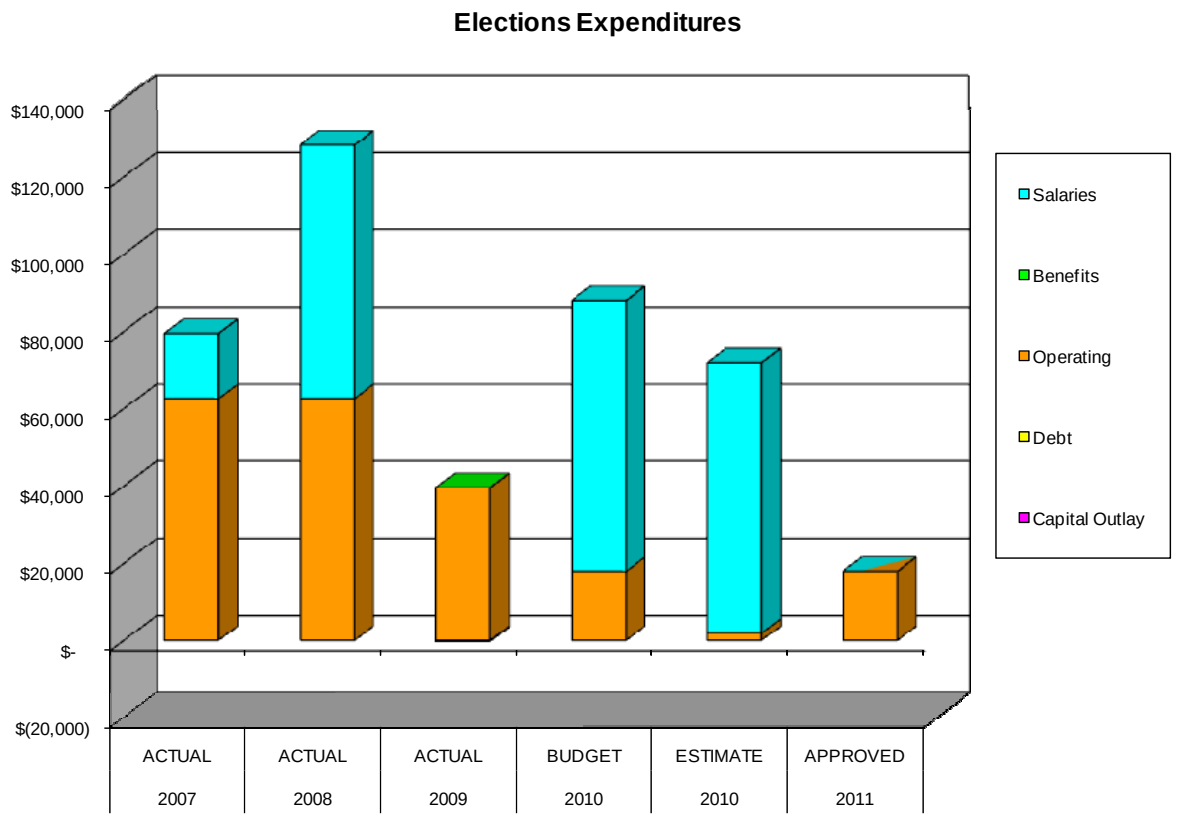
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY11:

- There is a good possibility that with the increase of population, we will need to order more voting machines and hire extra poll workers. This will be determined by the 2010 Census data to be released in 2011.
- 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:

NUMBER OF REGISTERED VOTERS					
PRECINCT NAMES	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
REDSTONE	1,185	1,303	1,458	1,473	1,502
NORTH JEFFERSON *	3,358	3,694	4,507	4,552	4,643
RANDOLPH	3,242	3,584	3,998	4,038	4,119
NEWTOWN	1,636	1,652	1,836	1,854	1,891
NORTH MINISH *	1,562	1,672	1,863	1,882	1,920
HARRISBURG	1,411	1,506	1,510	1,525	1,556
CUNNINGHAM	539	545	639	645	658
MILLER	1,278	1,354	1,449	1,463	1,492
WILSON	685	717	760	768	783
HOSCHTON	859	929	1,048	1,058	1,079
TALMO	718	785	911	920	938
CENTER	709	740	779	787	803
ATTICA	914	1,004	1,078	1,089	1,111
PORTER	2,293	2,525	2,826	2,854	2,911
SOUTH JEFFERSON*	2,433	2,738	3,084	3,115	3,177
SOUTH MINISH*	2,311	2,385	2,787	2,815	2,871
TOTAL	**25,133**	**27,133**	**30,533**	**30,838**	**31,455**



HISTORICAL INFORMATION AND 2011 APPROVED DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 16,810	$ 65,610	$ (245)	$ 70,000	$ 70,000	$ -	$ (70,000)	-100.00%
Benefits Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Operating Expenditures Total	$ 62,652	$ 62,688	$ 39,567	$ 17,927	$ 17,368	$ 17,927	$ -	0.00%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Elections Total	$ 79,462	$ 128,298	$ 39,322	$ 87,927	$ 87,368	$ 17,927	$ (70,000)	-79.61%

ELECTIONS FY11 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.

- 100% or $70,000 decrease in poll workers salaries due to FY 2011 being an off-election year.
- There are no benefits in the Elections department due to having no full-time employees.
- There is no net change in the operating budget.
- Total decrease of 79.61% or $70,000.

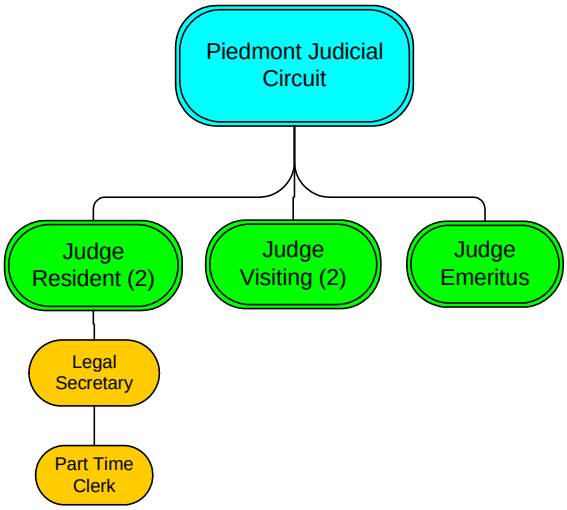
ADDITIONAL STAFF REQUESTED: **NONE.** ***CAPITAL REQUESTS:*** **NONE.**

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 FY11:

- **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.

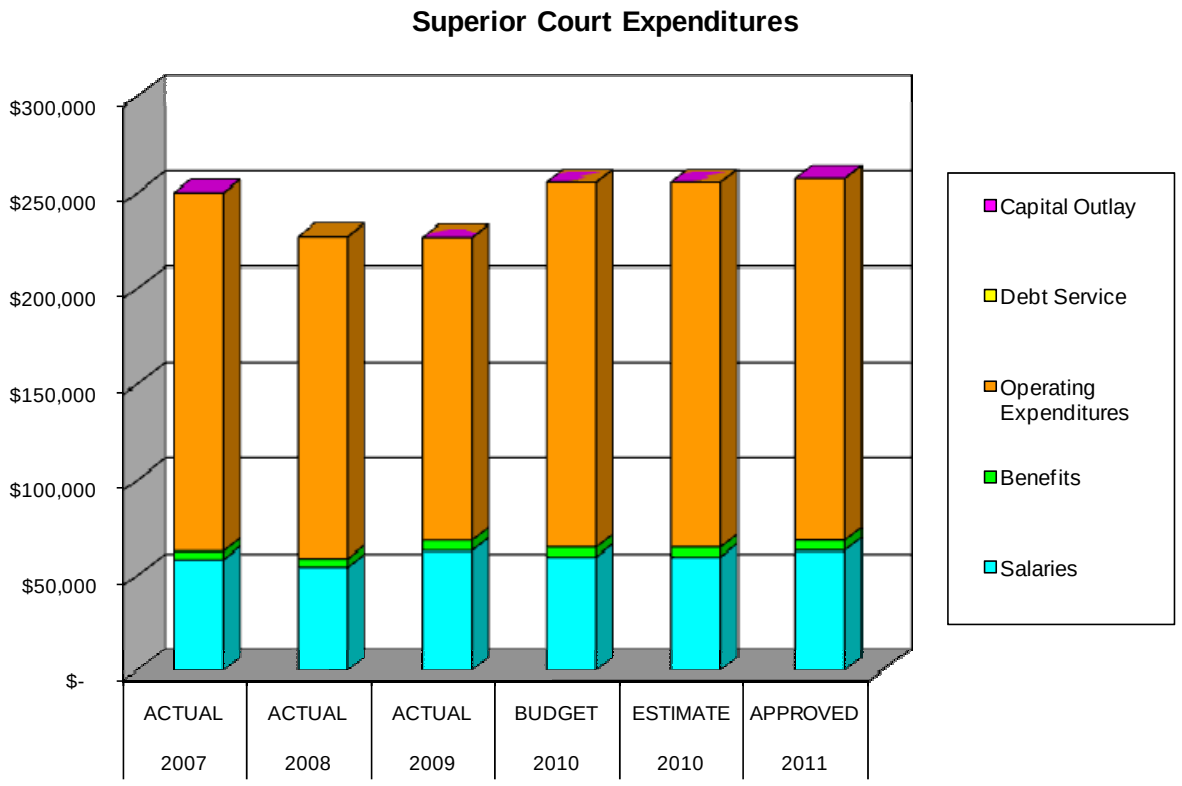
- **New Judgeship** – Contingent on state funding, the Piedmont Circuit has requested a new Superior Court Judgeship. The Piedmont Circuit is on the top of the list of circuits in Georgia needing a new judgeship. The new Judge will likely be housed in Barrow County and provide transient services to Jackson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

- **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:

	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Workload Measures					
Civil & Domestic	1,716	1,796	2,133	2,200	2,300
Criminal	552	699	405	550	600
Efficiency Measures					
# of Cases per Judge	567	624	635	688	725



HISTORICAL INFORMATION AND 2011 APPROVED DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 58,812	$ 54,732	$ 63,365	$ 60,148	$ 60,148	$ 63,473	$ 3,325	5.53%
Benefits Total	$ 4,350	$ 4,595	$ 5,490	$ 5,047	$ 5,047	$ 5,408	$ 361	7.15%
Operating Expenditures Total	$ 187,199	$ 168,248	$ 158,175	$ 190,352	$ 190,352	$ 188,694	$ (1,658)	-0.87%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Superior Court Total	$ 250,361	$ 227,575	$ 227,030	$ 255,547	$ 255,547	$ 257,575	$ 2,028	0.79%

SUPERIOR COURT FY11 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.

- 5.53% or $3,325 increase in salaries primarily due to:
  - Increase in Judges' salaries due to state mandated increase.
- 7.15% or $361 increase in benefits primarily due to:
  - Increases to Medicare and FICA contributions related to salary increases.
- 0.87% or $1,658 decrease in operating expenditures primarily due to:

- 16.67% or $1,000 decrease in conferences and training
- 1.81% or $1,538 decrease in jury and court fees.
- 22.9% or $880 increase in communications for phones and equipment.

- Total increase of 0.79% or $2,028.

ADDITIONAL STAFF REQUESTED: **NONE**

CAPITAL REQUESTS: **NONE**

JUVENILE COURT

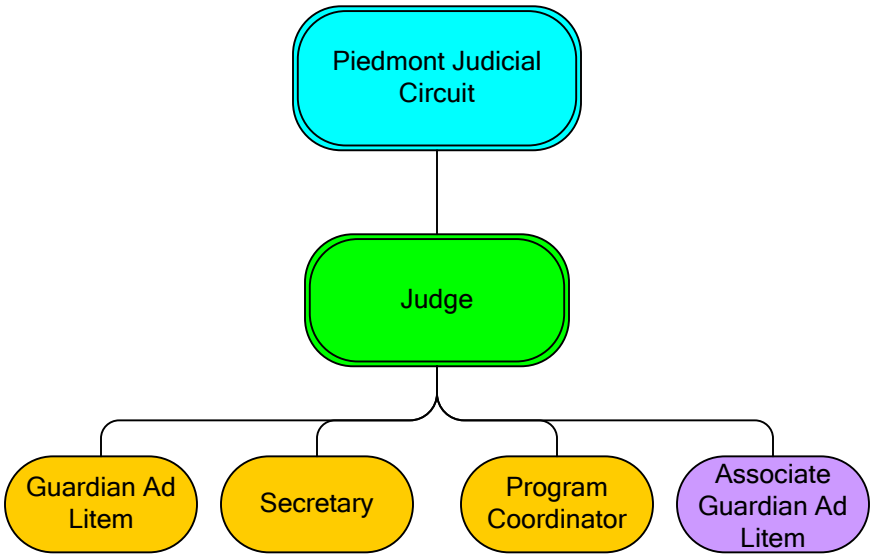
MISSION AND GOALS:

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:

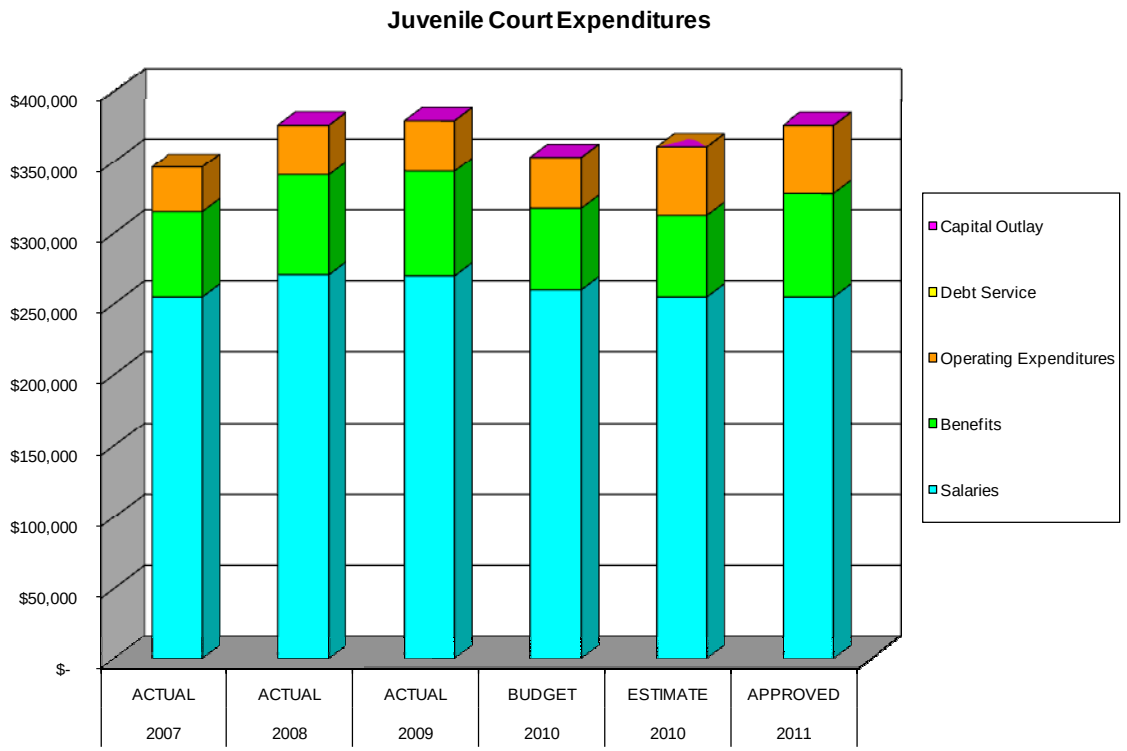
- Expand operations in Barrow County.
- Relieve stress on court's program division.
- Expand the O.C.G.A. 15-11-10 risk reduction program to the entire judicial circuit.
- Work with the Clerk of Court, the Information Technology Departments, and the information technology vendors for the Piedmont Judicial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

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY11:

- 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 along with the population increase in Jackson County.
- 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. These figures are much the same for 2010. 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 FY11.

PERFORMANCE MEASURES:

	2007	2008	2009	2010	2011
	Actual	**Actual**	**Actual**	**Estimate**	**Forecast**
Workload Measures					
Barrow County	940	976	635	650	683
Banks County	149	127	200	200	210
Jackson County	680	645	610	650	683
Efficiency Measures					
# of cases heard per Judge	1,769	1,748	1,445	1,500	1,575



HISTORICAL INFORMATION AND 2011 APPROVED DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 254,827	$ 270,397	$ 269,491	$ 259,811	$ 254,811	$ 254,807	$ (5,004)	-1.93%
Benefits Total	$ 60,169	$ 70,421	$ 73,728	$ 57,501	$ 57,501	$ 72,822	$ 15,322	26.65%
Operating Expenditures Total	$ 31,257	$ 34,831	$ 35,579	$ 35,835	$ 48,267	$ 47,893	$ 12,058	33.65%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Juvenile Court Total	$ 346,253	$ 375,649	$ 378,797	$ 353,146	$ 360,578	$ 375,522	$ 22,376	6.34%

JUVENILE COURT FY11 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.

- 1.93% or $5,004 decrease in salaries primarily due to:
  - Elimination of all budgeted overtime in the amount of $5,000.
- 26.65% or $15,322 increase in benefits primarily due to:
  - Reinstatement of base-match retirement in the amount of $17,836.
  - 63.75% or $2,926 decrease in worker's compensation insurance based on actual rates for 2011.
- 33.65% or $12,058 increase in operating expenditures primarily due to:
  - 300% or $15,000 increase in legal fees.
  - 23.53% or $2,000 decrease in other professional fees.
- Total increase of 6.34% or $22,376.

ADDITIONAL STAFF REQUESTED: **NONE**

DISTRICT ATTORNEY

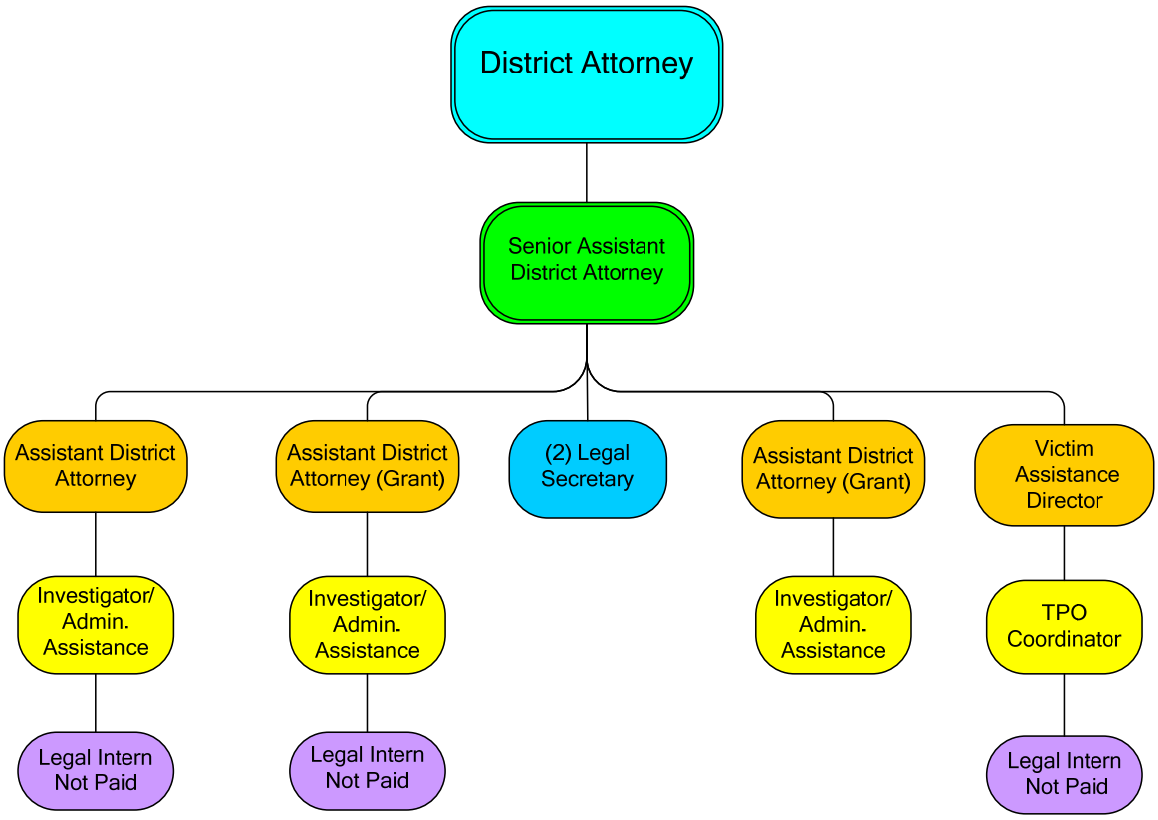
MISSION:

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, seven full-time, two part-time, and one part-time who receives a supplement from Jackson County.



OBJECTIVES:

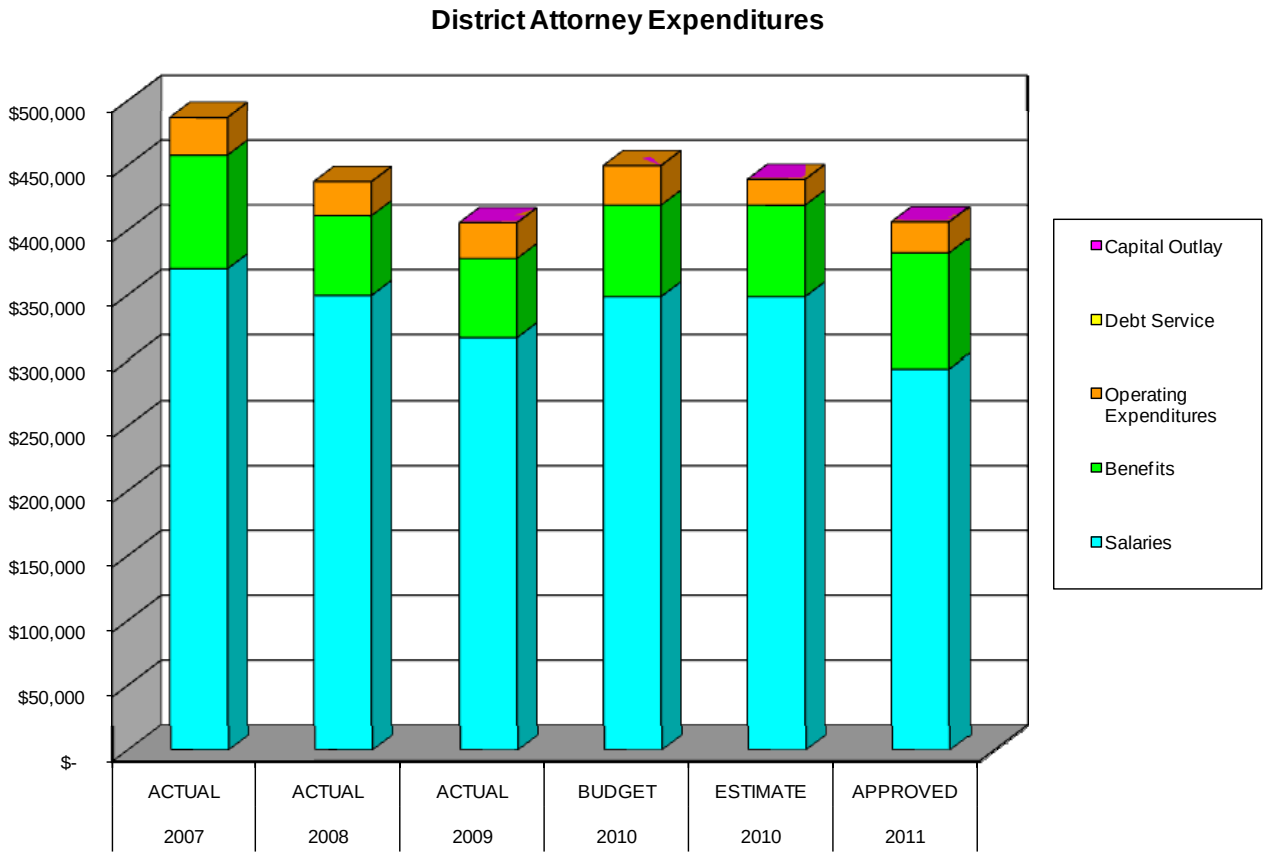
- Indict or accuse all cases within 90 days of arrest when sufficient evidence exists for prosecution.
- Contact victims of crime within 10 days of referral to our office.
- Dispose of 90% of indicted or accused cases with a guilty verdict.
- Provide leadership for the Piedmont Circuit's Domestic Violence 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 FY11:

- If the current recession lingers or even deepens into 2010 and 2011, 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.
- Due to budget cutbacks throughout the County and State agencies, these agencies are beginning to increase the fees they charge us for services critical to the functioning of our office.

PERFORMANCE MEASURES:

	2007	2008	2009	2010	2011
	Actual	Actual	Actual	Estimate	Forecast
Workload Measures					
Felony warrants processed	1,635	2,100	2,378	2,400	2,500
Indictments/Accusations Filed in Court	626	835	862	890	900
Jury Trials	18	25	19	30	30
Probation Revocations	324	245	349	375	400
Preliminary Hearings	210	265	275	300	320
Civil Forfeitures	60	85	68	75	75
Appeals	14	15	21	20	25
Pre-Trial Diversion Program	45	100	83	90	110
Drug Court Admissions	n/a	n/a	-	2	10



HISTORICAL INFORMATION AND 2011 APPROVED DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 370,776	$ 350,220	$ 317,637	$ 349,258	$ 349,258	$ 294,343	$ (54,915)	-15.72%
Benefits Total	$ 87,696	$ 61,556	$ 61,117	$ 70,589	$ 70,567	$ 88,723	$ 18,134	25.69%
Operating Expenditures Total	$ 28,936	$ 26,175	$ 27,470	$ 30,431	$ 19,770	$ 23,835	$ (6,596)	-21.68%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
District Attorney Total	$ 487,408	$ 437,951	$ 406,224	$ 450,278	$ 439,596	$ 406,901	$ (43,377)	-9.63%

DISTRICT ATTORNEY FY11 BUDGET HIGHLIGHTS:

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

- 15.72% or $54,915 decrease in salaries primarily due to:
  - Reduction-in-force of two full-time positions taken from existing vacancies.
- 25.69% or $18,134 increase in benefits primarily due to:
  - Reinstatement of base-match retirement in the amount of $19,397.
  - Decreases in Medicare and FICA relating to the reduction-in-force.

- 21.68% or $6,596 decrease in operating expenditures primarily due to:
    - 33.33% or $3,000 decrease in general operating supplies.
    - 50% or $1,500 decrease in court transcripts.
- Total decrease of 9.63% or $43,377.

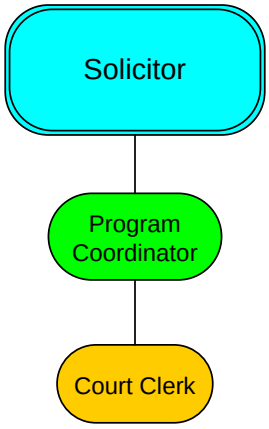
ADDITIONAL STAFF REQUESTED: **NONE.**

OFFICE OF VICTIMS' 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.

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 FY11:

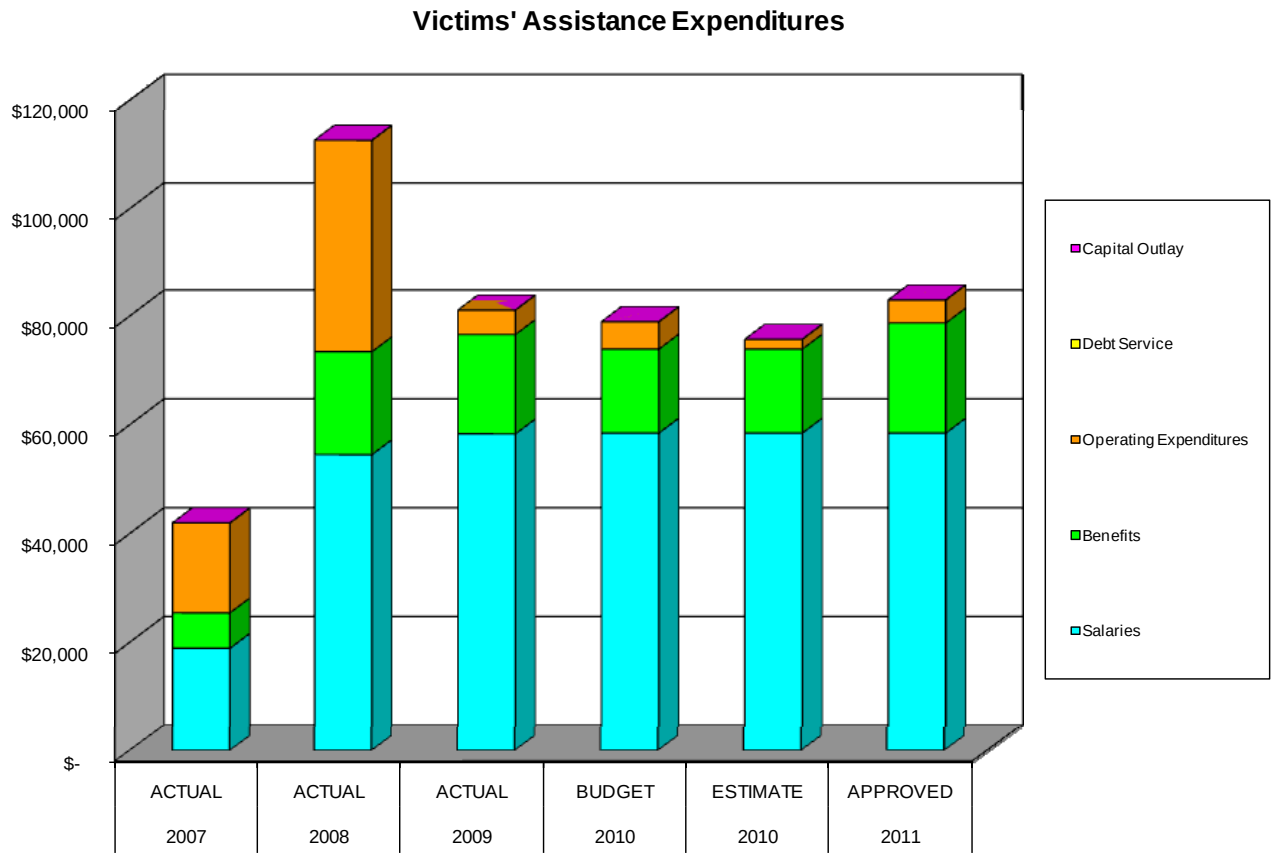
- Making sure we have all the information needed from agencies for prosecution of case. By having all officers and person preparing cases aware that reports and information is correct.
- Have more involvement of agencies attend Task Force meetings and discuss issues, cases and problems with safety of victims and prosecution of defendants.
- Fines are still below the surround counties even though cases have increased. 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.
- More training is needed on all issues related to domestic violence.

PERFORMANCE MEASURES:

	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Workload Measures					
Pre-trial conferences - Victim cases	1450	1786	1017	1200	1350
Pre-trial conferences - MVA's	620	n/a	n/a	n/a	n/a
Jury trial weeks	14	22	18	15	15
Bench trial days	5	23	22	20	20
Arraignments	12	24	23	24	24

HISTORICAL INFORMATION AND 2011 APPROVED DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 18,921	$ 54,534	$ 58,339	$ 58,488	$ 58,488	$ 58,488	$ -	0.00%
Benefits Total	$ 6,517	$ 18,932	$ 18,279	$ 15,451	$ 15,451	$ 20,246	$ 4,795	31.03%
Operating Expenditures Total	$ 16,521	$ 39,126	$ 4,483	$ 5,005	$ 1,786	$ 4,225	$ (780)	-15.58%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Victim Assistance Total	$ 41,959	$ 112,591	$ 81,101	$ 78,944	$ 75,725	$ 82,959	$ 4,015	5.09%



VICTIM'S ASSISTANCE FY11 BUDGET HIGHLIGHTS:

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

- No change in salaries for FY 2011.
- 31.03% or $4,7995 increase in benefits primarily due to:
    - Reinstatement of base-match retirement contributions in the amount of $4,094.
- Overall, operating expenditures have decreased 15.58% or $780 primarily due to
    - 18.33% or $275 decrease in general operating supplies.
    - 27.54% or $380 decrease in travel expenditures.
- Total increase of 5.09% or $4,015.

ADDITIONAL STAFF REQUESTED: One court clerk, full-time at 40 hours per week. Total cost approximately $38,000 salary and benefits plus training.

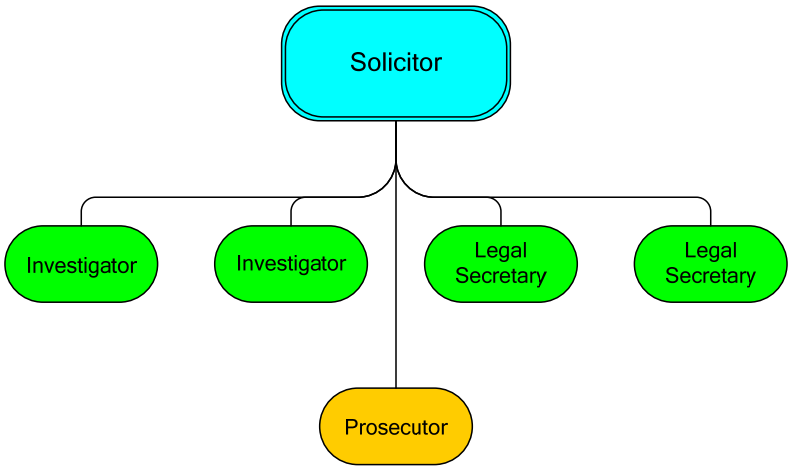
CAPITAL REQUESTS: **NONE**

OFFICE OF THE SOLICITOR

MISSION AND GOALS:

The Office of the Solicitor serves as the prosecuting arm of the State Court of Jackson County. The State Court of Jackson County was created by the State legislature to resolve both civil and criminal cases. The central mission of the Office of Solicitor is to insure that justice is done. To that end, this office investigates the misdemeanor cases that are brought to the sheriff's department for prosecution. The purpose of the investigation of those cases is to insure that those who are not responsible are not held responsible and that those who are responsible are properly and appropriately prosecuted.

NUMBER OF APPROVED POSITIONS: One elected official and four 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.

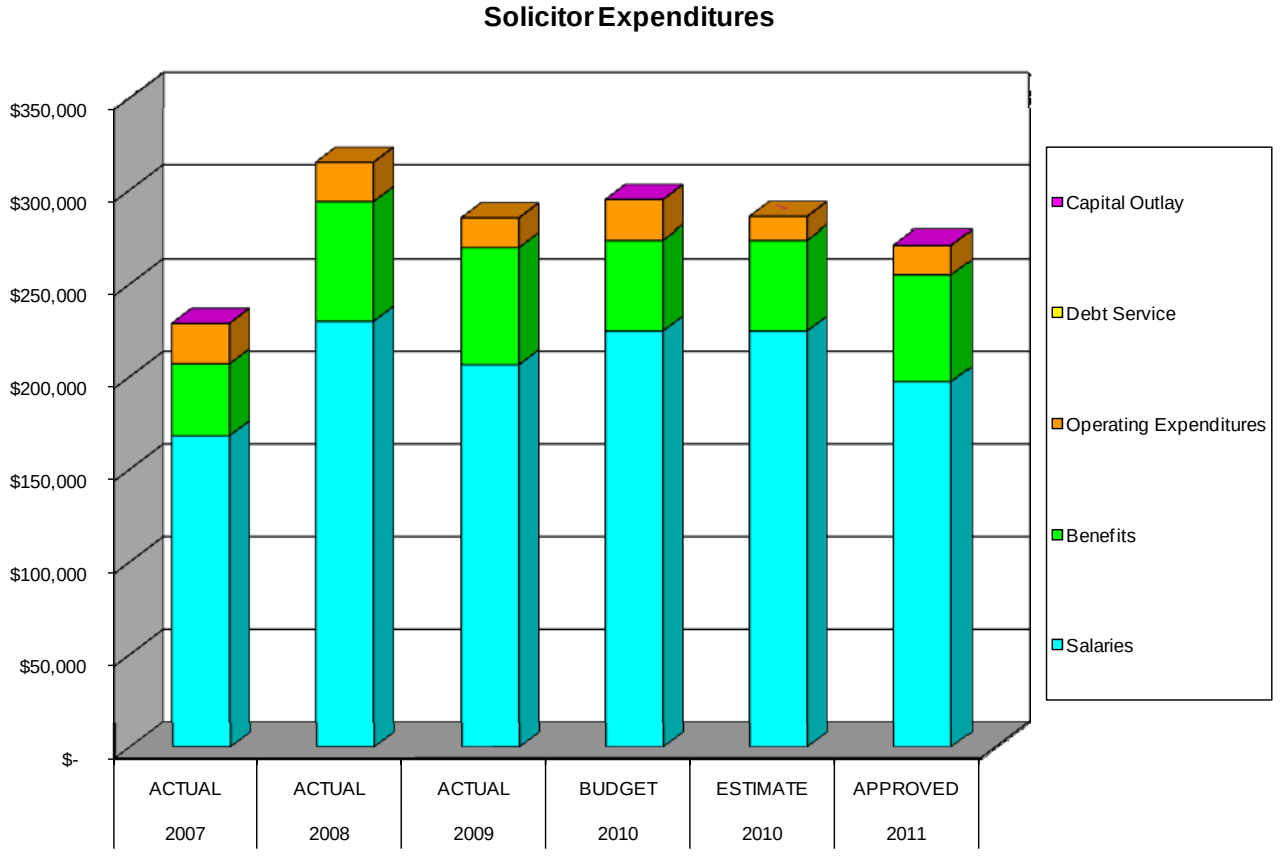
OBJECTIVES: Establish a case count to determine the workload for the department.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY11:

- 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:

	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Workload Measures					
Arraignments	3,351	3,351	3,815	3,800	3,800
Trials	1,194	1,194	1,545	1,500	1,500
Bench Warrant/Bond Forfeiture	330	330	354	375	375
Efficiency Measures					
# of Cases from Jail, Arraignments, Trials and Bench Warrant/Bond Forfeitures per Solicitor	6,567	8,000	5,398	6,900	7,245



HISTORICAL INFORMATION AND 2011 APPROVED DEPARTMENTAL BUDGET

	2007	2008	2009	2010	2010	2011	DIFFERENCE	PERCENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2011-2010	CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 168,566	$ 230,324	$ 206,926	$ 225,078	$ 225,078	$ 197,753	$ (27,325)	-12.14%
Benefits Total	$ 38,809	$ 63,839	$ 63,226	$ 48,901	$ 48,860	$ 57,668	$ 8,767	17.93%
Operating Expenditures Total	$ 21,836	$ 21,228	$ 15,241	$ 21,289	$ 12,200	$ 15,858	$ (5,431)	-25.51%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Solicitor' s Total	$ 229,211	$ 315,392	$ 285,393	$ 295,267	$ 286,137	$ 271,279	$ (23,988)	-8.12%

OFFICE OF SOLICITOR'S FY11 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.

- 12.14% or $27,325 decrease in salaries primarily due to:
  - Hiring freeze on one vacancy.
  - 4.84% or $2,944 increase in salaries due to non-furloughed salary for elected official budgeted.
- 17.93% or $8,767 increase in benefits primarily due to:
  - Reinstatement of base-match retirement contributions for an increase of 235.13% or $9,377.
- 25.51% or $5,431decrease in operating expenditures primarily due to:
  - 40.38% or $3,731 decrease in operating leases.
  - 33.02% or $1,972 decrease in general operating supplies.
- Total decrease of 8.12% or $23,988.

ADDITIONAL STAFF REQUESTED: Requests of a 6% cost of living raise for Solicitor.

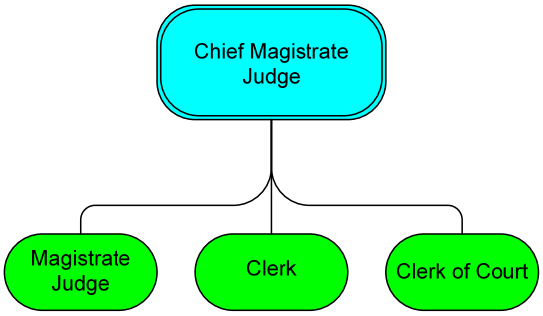
CAPITAL REQUESTS: **NONE**

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.

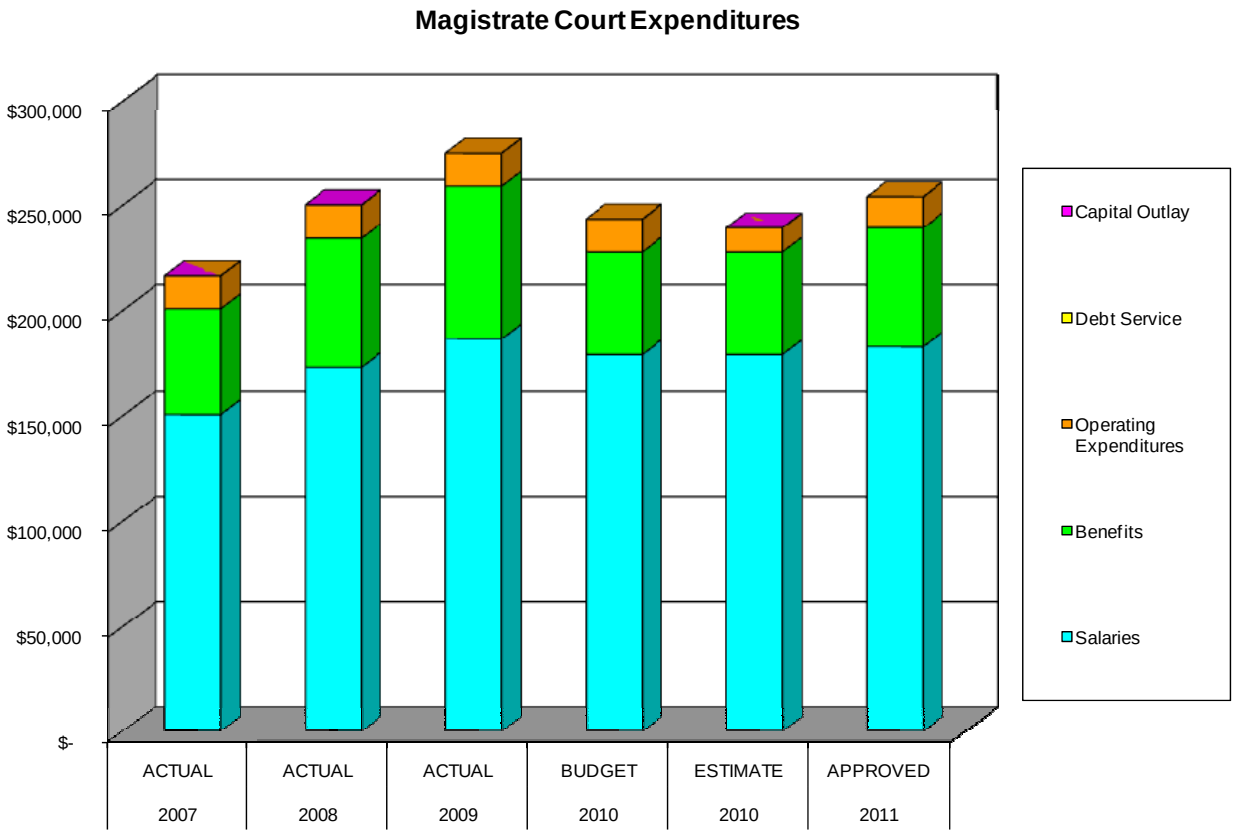
NUMBER OF APPROVED POSITIONS: One elected official and three full-time employees.



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

PERFORMANCE MEASURES:

	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Workload Measures					
Chief Magistrate Annual Hours Worked	2,705	2,840	2,632	2,800	2,825
Criminal Warrants - Felony	1,655	1,307	1,228	1,600	1,625
Criminal Warrants - Misdemeanor	1,243	1,600	862	1,050	1,100
Commitment Hearings	4,103	4,620	2,324	2,925	3,100
Search Warrants	96	94	113	125	130
Warrant Application Hearings	68	46	101	115	120
Civil Statements of Claim	1,130	1,195	1,026	1,150	1,200
Civil Trials	246	290	258	275	290
Dispossessory Warrants	757	730	524	600	610
Dispossessory Trials	51	39	490	500	515
Garnishments	251	249	225	285	300
Foreclosure of Personal Property, Interrogatories and FiFa's	604	612	507	525	535
Ordinance Violations	202	135	156	160	165
Ordinance Violation Trials	67	36	27	30	35
Efficiency Measures					
# of Warrants Issued per Judge	3,751	3,731	2,727	3,375	3,465
# of Trials per Judge	182	183	388	403	420
Magistrate Collections	$ 158,714	$ 143,581	$ 139,401	$ 168,000	$ 145,000



HISTORICAL INFORMATION AND 2011 APPROVED DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 150,612	$ 173,167	$ 186,654	$ 179,119	$ 179,119	$ 182,821	$ 3,702	2.07%
Benefits Total	$ 50,266	$ 61,141	$ 72,273	$ 48,747	$ 48,729	$ 56,538	$ 7,791	15.98%
Operating Expenditures Total	$ 15,843	$ 15,882	$ 15,832	$ 15,678	$ 11,462	$ 14,557	$ (1,121)	-7.15%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Magistrate Court Total	$ 216,721	$ 250,190	$ 274,759	$ 243,544	$ 239,311	$ 253,917	$ 10,372	4.26%

***MAGISTRATE COURT'S FY11 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.
- 2.07% or $3,702 increase in salaries primarily due to:
  - State mandated increase in the elected official's salary of 4.84% or $3,706.
- 15.98% or $7,791 increase in benefits primarily due to:
  - Reinstatement of base-match retirement contribution for an increase of 92% or $7,174.
- Overall, operating expenditures have decreased 7.15% or $1,121 primarily due to:
  - 52.56% or $2,096 decrease in operating leases due to implementing new equipment at a reduced rate.

- 100% or $500 increase in other professional fees.
- 25% or $500 increase in general operating supplies.

- Total decrease of 4.26% or $10,372.

ADDITIONAL STAFF REQUESTED: **NONE**

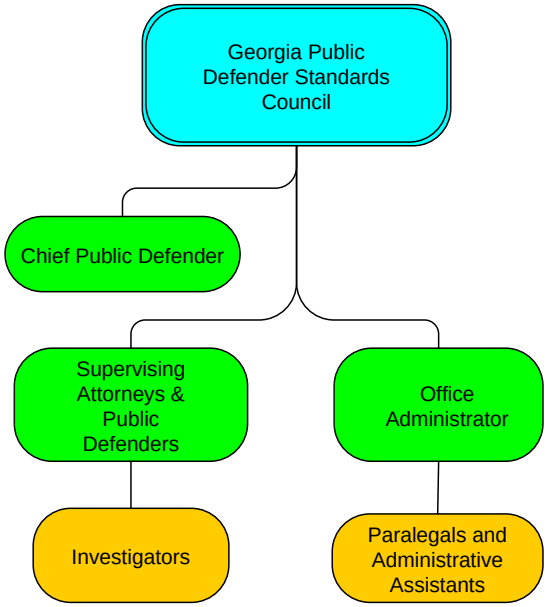
PUBLIC DEFENDER'S OFFICE

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:

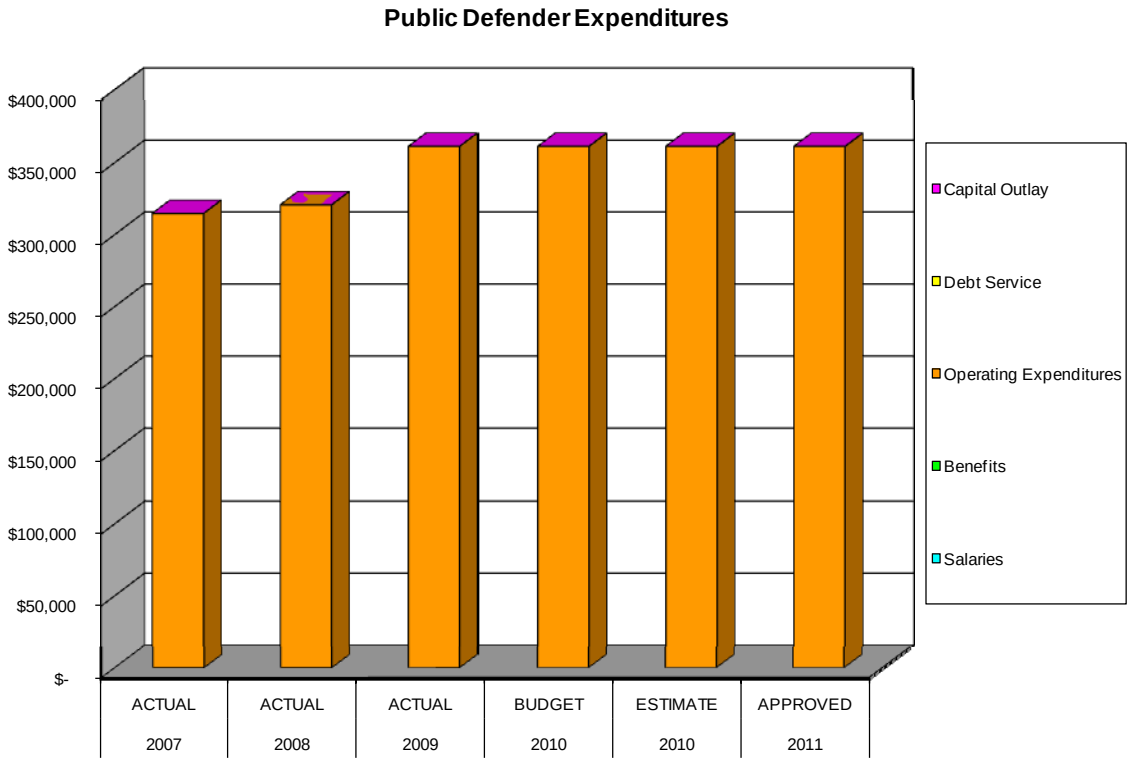
- Increase average number of client contacts per case.
- Better utilize available state-funded resources such as expert witnesses by identifying a larger number of appropriate cases for their use.
- Increase average investigative time per case.
- Increase number of clients for whom the department makes 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 FY11:

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 in a position not to be hit by a dramatic cost increase.

PERFORMANCE MEASURES:

	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Workload Measures					
Misdemeanor	531	550	660	700	720
Felony	504	550	645	700	730
Juvenile	114	115	100	110	115
Deprivation	51	55	55	60	60
Felony Probation Revocation	459	475	530	530	545
Appeals	5	7	15	15	18
Efficiency Measures					
# of Cases per Public Defender	574.5	607.5	702.5	755	782.5
Estimates only for 2009-2011					



HISTORICAL INFORMATION AND 2011 APPROVED DEPARTMENTAL BUDGET

	2007	2008	2009	2010	2010	2011	DIFFERENCE	PERCENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2011-2010	CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Benefits Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Operating Expenditures Total	$ 315,079	$ 321,102	$ 361,718	$ 361,718	$ 361,718	$ 361,718	$ -	0.00%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Public Defender's Total	$ 315,079	$ 321,102	$ 361,718	$ 361,718	$ 361,718	$ 361,718	$ -	0.00%

PUBLIC DEFENDER FY11 BUDGET HIGHLIGHTS:

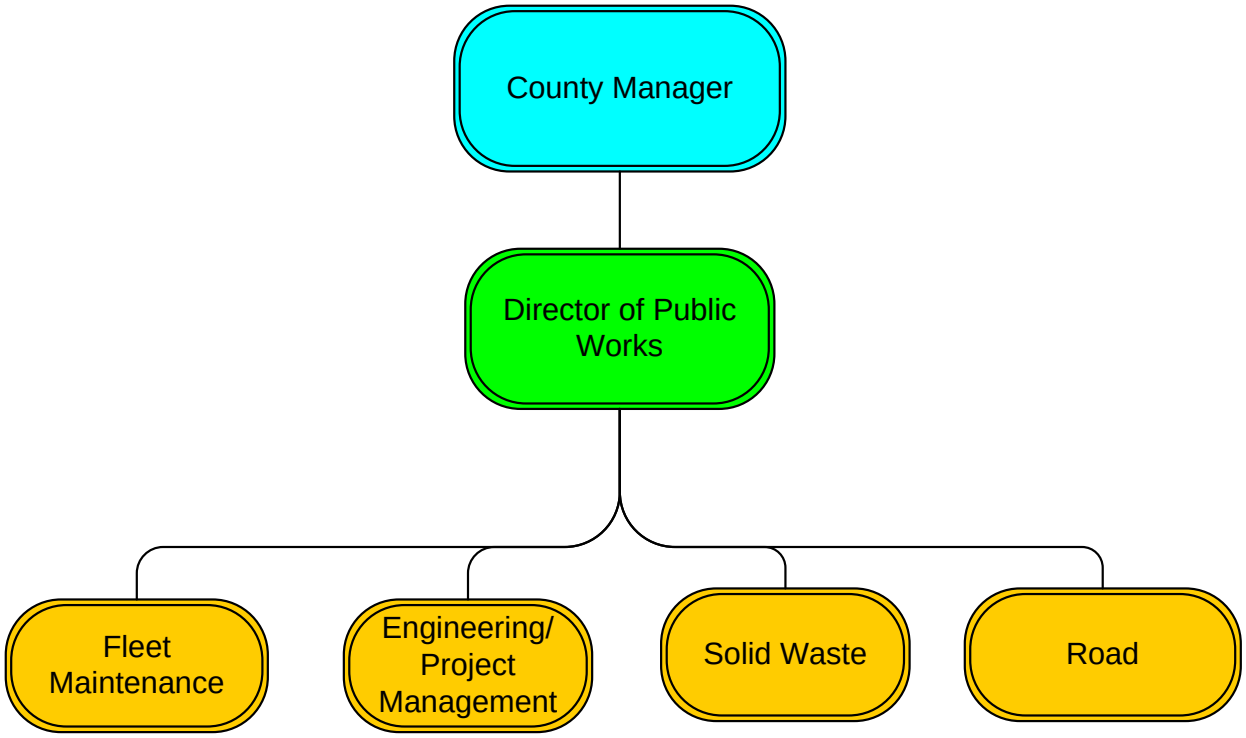
This department became part of the State of Georgia's payroll system in 2005. However, the county budgets, as an intergovernmental expenditure, its share of the cost per the intergovernmental agreement between the county and the Georgia Public Defender Standards Council. The FY 2011 Budget remains unchanged from FY 2010.

ADDITIONAL STAFF REQUESTED: **NONE**

CAPITAL REQUESTS: NONE

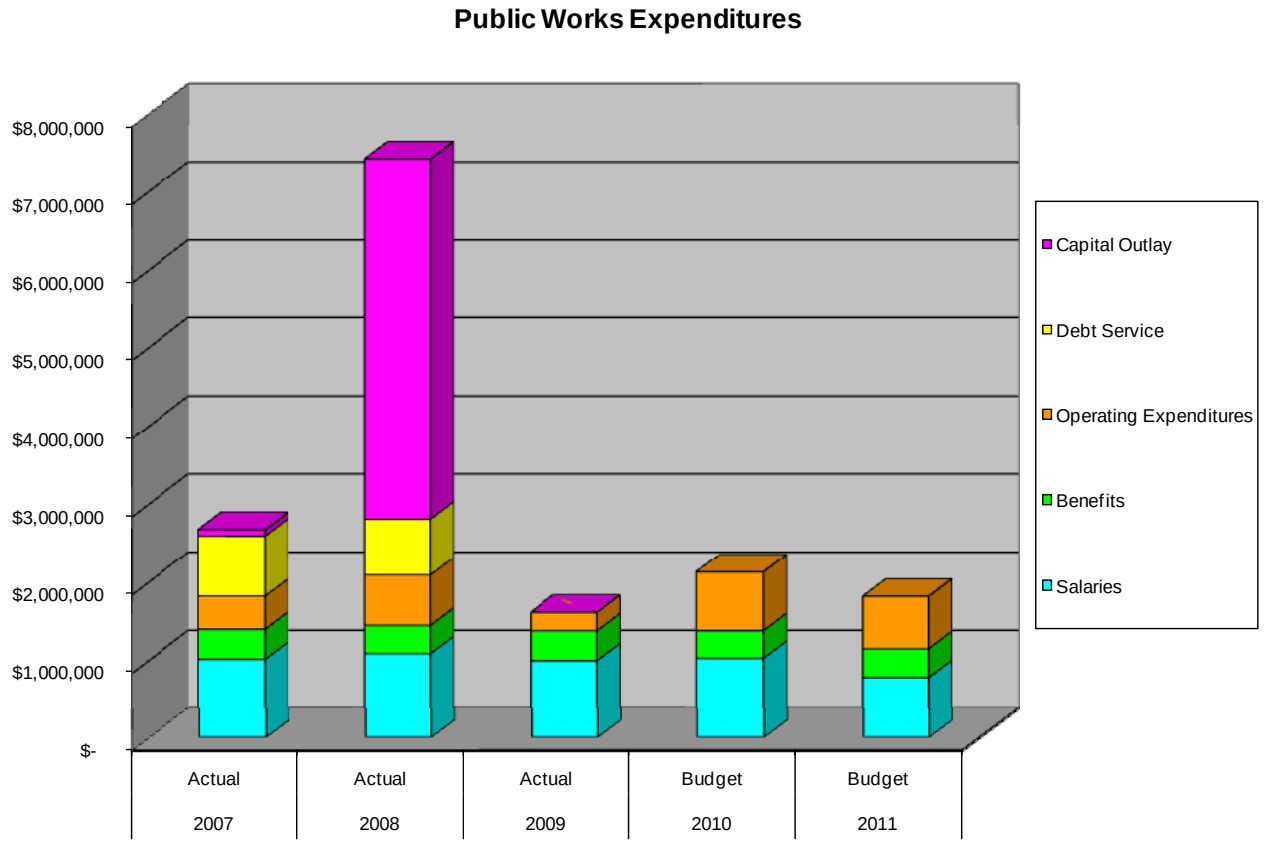
PUBLIC WORKS FUNCTION

The Public Works function is comprised of the following departments: Roads, Engineering and Project Management, Airport and Fleet Maintenance. The proposed Public Works FY11 budget is $1,819,836 or 5.09% of the total proposed FY11 General Fund budget. This is a decrease of 14.68% or $313,209 from the approved FY10 budget.



HISTORICAL INFORMATION AND APPROVED 2011 FUNCTION BUDGET

EXPENDITURES BY DEPARTMENT:	2007	2008	2009	2010	2011	DIFFERENCE	Percent
	ACTUAL	ACTUAL	ACTUAL	BUDGET	APPROVED	2011-2010	Change
PUBLIC WORKS							
ROAD DEPARTMENT	$ 2,046,933	$ 6,692,980	$ 1,105,150	$ 1,587,768	$ 1,372,794	$ (214,974)	-13.54%
ENGINEERING/PROJECT MANAGEMENT	20,161	42,555	20,629	27,625	4,250	(23,375)	-84.62%
AIRPORT DEPARTMENT	64,841	81,577	308	-	-	-	N/A
FLEET MAINTENANCE DEPARTMENT	544,917	608,438	490,070	517,652	442,792	(74,860)	-14.46%
TOTAL PUBLIC WORKS	**$ 2,676,852**	**$ 7,425,550**	**$ 1,616,157**	**$ 2,133,045**	**$ 1,819,836**	**$ (313,209)**	**-14.68%**



ROADS

MISSION AND GOALS:

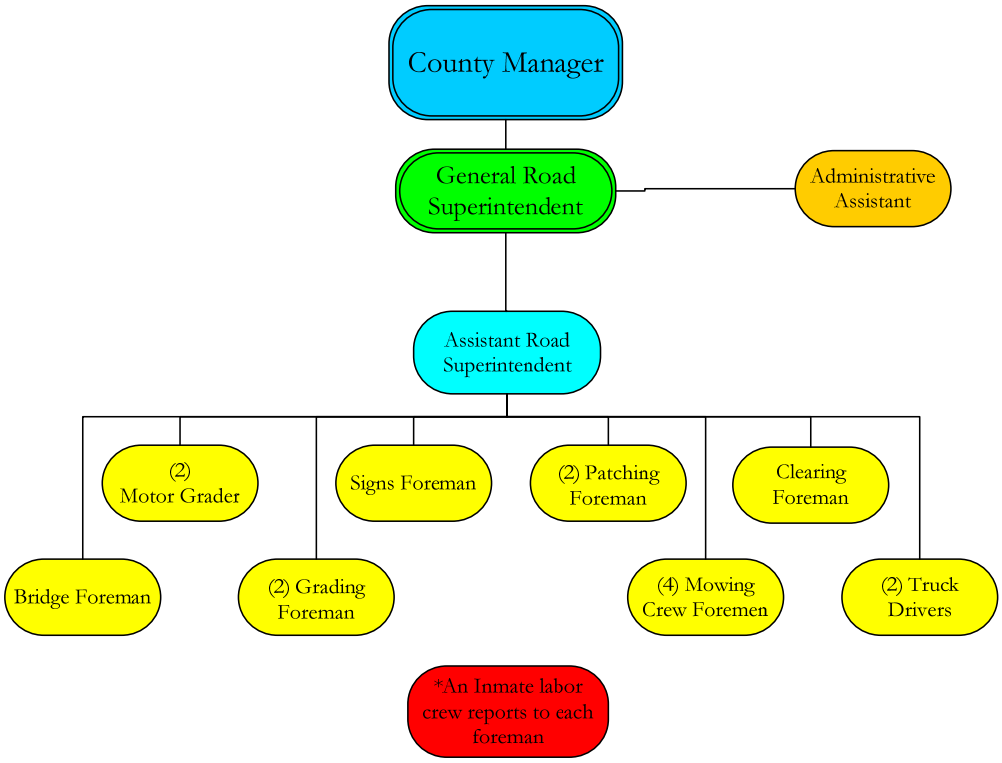
To provide transportation, roads and drainage systems which are safe for all travelers within the county.

- 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: Sixteen full-time



SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY11:

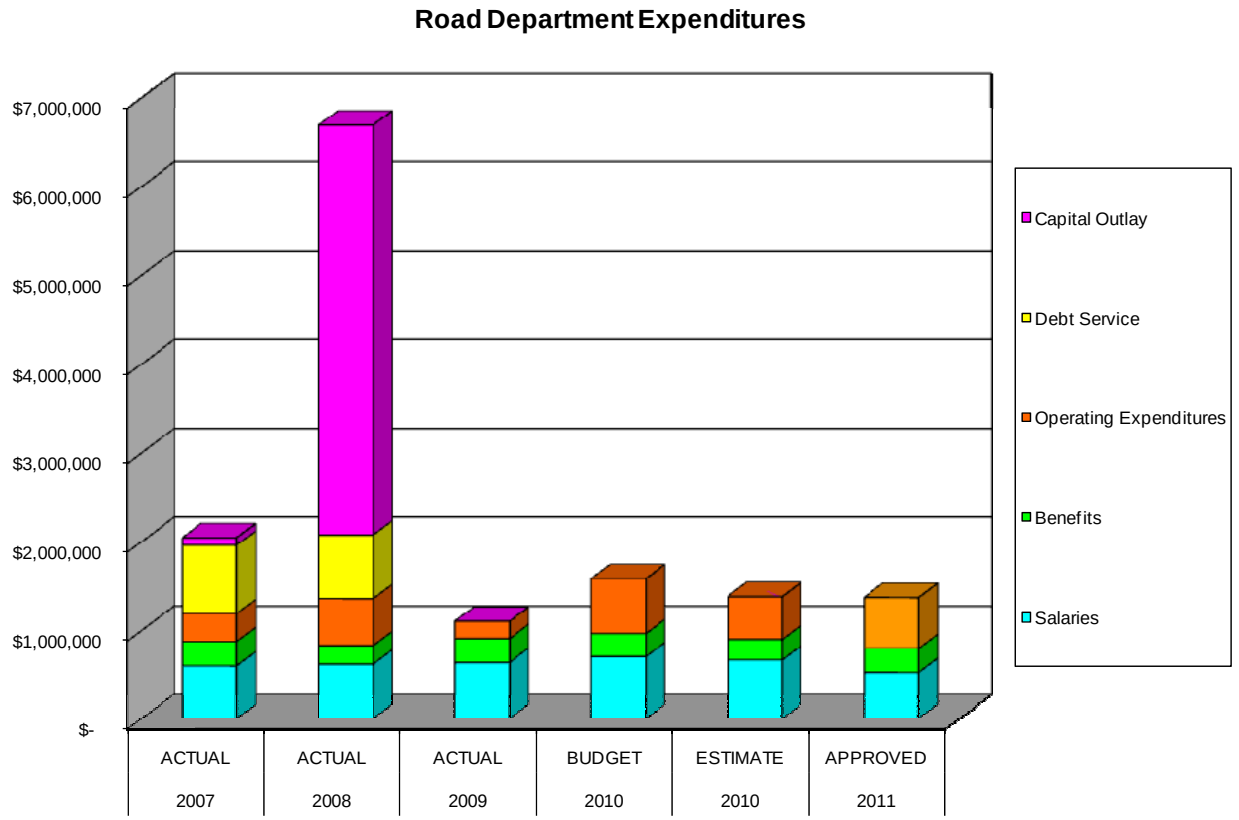
- The biggest issue for the Road Department is the lack of funding for paving and resurfacing. The Road Department has not been provided the funds allocated in previous years due to budget cuts. The road Department needs to pave or resurface approximately 40 miles of roads each year to ward off deterioration of roads systems. The Road Department was only able to pave or resurface 7.68 miles of road in 2009 and 8 miles in 2010 placing the department further behind in efforts to properly maintain County roads. Furthermore, due to extensive budget cuts from the Georgia Department of Transportation, the LARP program will not be available in 2011. This places the financial burden of paving and resurfacing solely on the Jackson County Board of Commissioners.
- Care and maintenance of subdivision sidewalks is another major issue that will have to be addressed as the many miles of County subdivision sidewalks begin to age. This new responsibility will have to be incorporated into the maintenance program. This will of course take additional resources.
- Erosion control is another significant issue due to the rising seed, hay, and mulch costs.
- The Road Department would like to convert its workforce from inmates to skilled labor to ensure quality work is performed. This requires additional funds for salaries and benefits, as well as less work completed until the "new" workforce completes its training.

PERFORMANCE MEASURES:

	2007	2008	2009	2010	2011
	Actual	Actual	Actual	Estimate	Forecast
Paved Roadway Miles Maintained	400	445	500	500	400
Gravel Roadway Miles Maintained	140	137	133	133	138
Total Roadway Miles	540	550	560	560	538
Cost per Mile of Maintained Road (From total Road Dept. Budget)	$ 3,791	$ 3,766	$ 3,120	$ 2,471	$ 2,552
Average Pavement Condition	Good	Good	Good	Fair	Fair
# of Work Requests	100	125	125	125	104
Average Work Request Response Time	3 Days	2 Days	2 Days	2 days	2 days
Roadway Miles Resurfaced	25	21	8	8	8
Gravel Road Miles Paved	5	5	5	-	-
Roadway Miles Mowed	5,392	5,392	5,392	5,392	4,304
Roadway Miles Striped	21	94	25	15	8
Private Watershed Dams Maintained	13	13	13	13	13
Number Of Bridges In County	74	75	76	76	76
Traffic Signs Maintained	10,500	10,800	11,000	11,000	11,000
Guardrails Maintained	5 Miles	5 Miles	5 Miles	5 Miles	5 Miles
Interdepartmental Project Requests	10	15	20	15	10
Community Assistance Project Requests	15	20	25	10	5

HISTORICAL INFORMATION AND APPROVED 2011 DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 604,796	$ 623,864	$ 643,146	$ 708,474	$ 671,994	$ 531,927	$ (176,548)	-24.92%
Benefits Total	$ 273,934	$ 209,194	$ 268,236	$ 259,556	$ 230,561	$ 269,240	$ 9,685	3.73%
Operating Expenditures Total	$ 315,630	$ 527,909	$ 193,769	$ 619,738	$ 480,963	$ 571,628	$ (48,110)	-7.76%
Debt Service Total	$ 770,409	$ 717,245	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ 82,164	$4,614,767	$ -	$ -	$ -		$ -	n/a
Road Department Total	$ 2,046,933	$6,692,980	$ 1,105,150	$ 1,587,768	$ 1,383,519	$ 1,372,795	$ (214,973)	-13.54%



ROAD DEPARTMENT'S FY11 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.

- 24.92% or $176,548 decrease in salaries primarily due to:
  - Reduction-in-force of three full-time positions and a transfer of one full-time position to Solid Waste.
  - Elimination of all budgeted overtime in the amount of $38,480.
- 3.73% or $9,685 increase in benefits primarily due to:
  - Decreases in Medicare, FICA, health insurance, and workers compensation insurance that relate to salary decreases from the reduction-in-force.
  - Reinstatement of the base-match retirement contributions for an increase of 152.79% or $26,685.

- 7.76% or $48,110 decrease in operating expenditures primarily due to:
    - Bringing all operating expenditures in line with past performance and forecasts such as:
        - 23.81% or $25,000 increase in fuel and lubricants.
        - 40% or $40,000 decrease in asphalt due to less overall funding for road work.
        - 31.48% or $21,202 increase in property & liability insurance.
        - 68.75% or $11,000 decrease in roadside erosion control.
        - 9% or $9,000 decrease in stone for gravel road maintenance due to good maintenance of these roads over the past few years.
- Total decrease of 13.54% or $214,973.

ADDITIONAL STAFF REQUESTED: **NONE**

CAPITAL REQUESTS: **NONE. Note: the heavy equipment replacement schedule has been halted for FY 2011 due to cost-saving measures. This has previously been budgeted in the Capital Projects Fund.**

ENGINEERING/PROJECT MANAGEMENT

The Engineering/Project Management Department no longer contains any employees although some costs are captured in the department that relate to the General Fund in scope. The department's work has been completely outsourced for FY 2011 as the Contracts Specialist position was eliminated in the 2010 reduction-in-force.

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: None

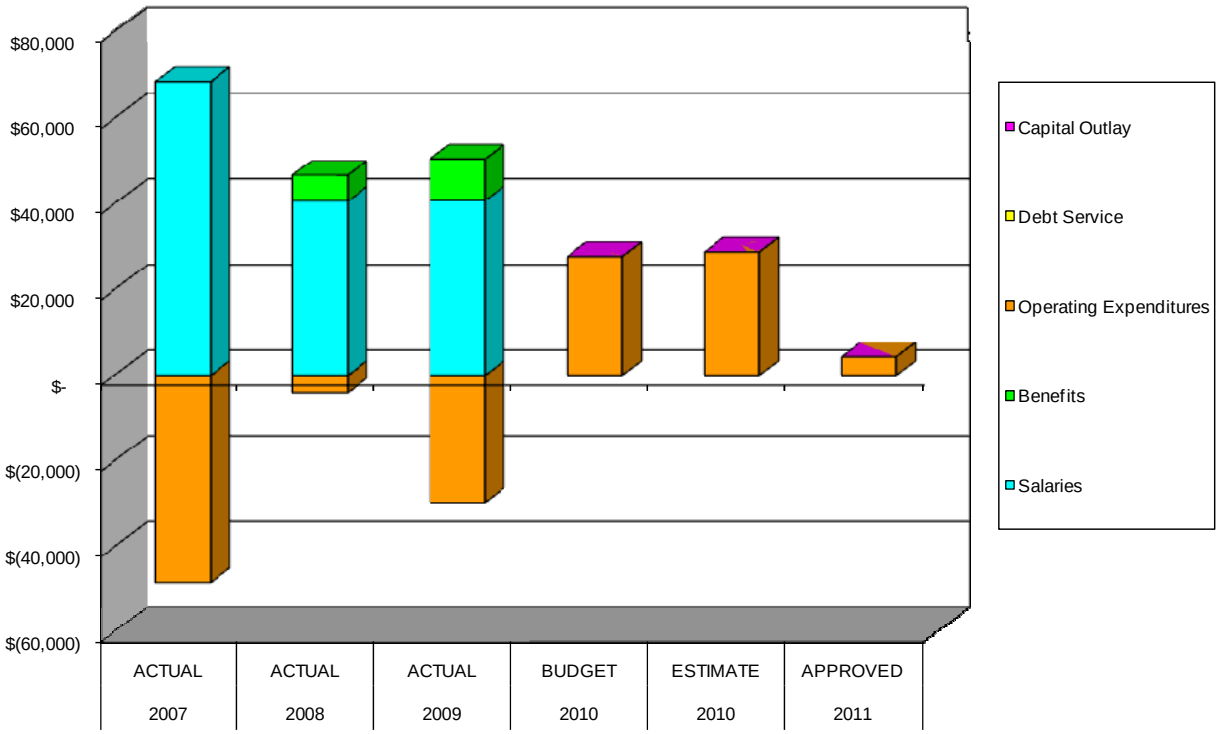
OBJECTIVES:

- 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 FY11: NONE

PERFORMANCE MEASURES: NONE

Engineering/Project Management Expenditures



HISTORICAL INFORMATION AND 2011 APPROVED DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 68,474	$ 40,619	$ 40,753	$ -	$ -	$ -	$ -	n/a
Benefits Total	$ -	$ 6,049	$ 9,657	$ -	$ -	$ -	$ -	n/a
Operating Expenditures Total	$ (48,313)	$ (4,113)	$ (29,781)	$ 27,625	$ 28,660	$ 4,250	$ (23,375)	-84.62%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Engineering/Project Mgmt. Total	$ 20,161	$ 42,555	$ 20,629	$ 27,625	$ 28,660	$ 4,250	$ (23,375)	-84.62%

ENGINEERING AND PROJECT MANAGEMENT FY11 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 FY11 budget are project management operational expenditures. The funding of the contract administrator position has been eliminated due to the reduction-in-force. This was previously paid for from special project funds in 2010.

The approved FY11 budget has decreased due to the following:

- Operating expenditures have decreased 84.62% or $23,375 due primarily to the following:
  - 94% or $23,500 decrease in other professional fees.
- Total decrease of 84.62% or $23,375.

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

AIRPORT

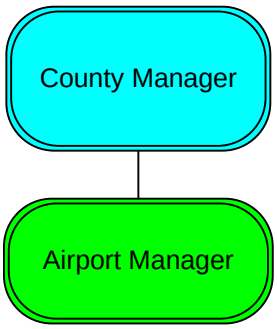
The Airport is a separate operation and is classified as a Component Unit in a Special Revenue Fund. In 2006, an Airport Manager was hired to oversee this operation.

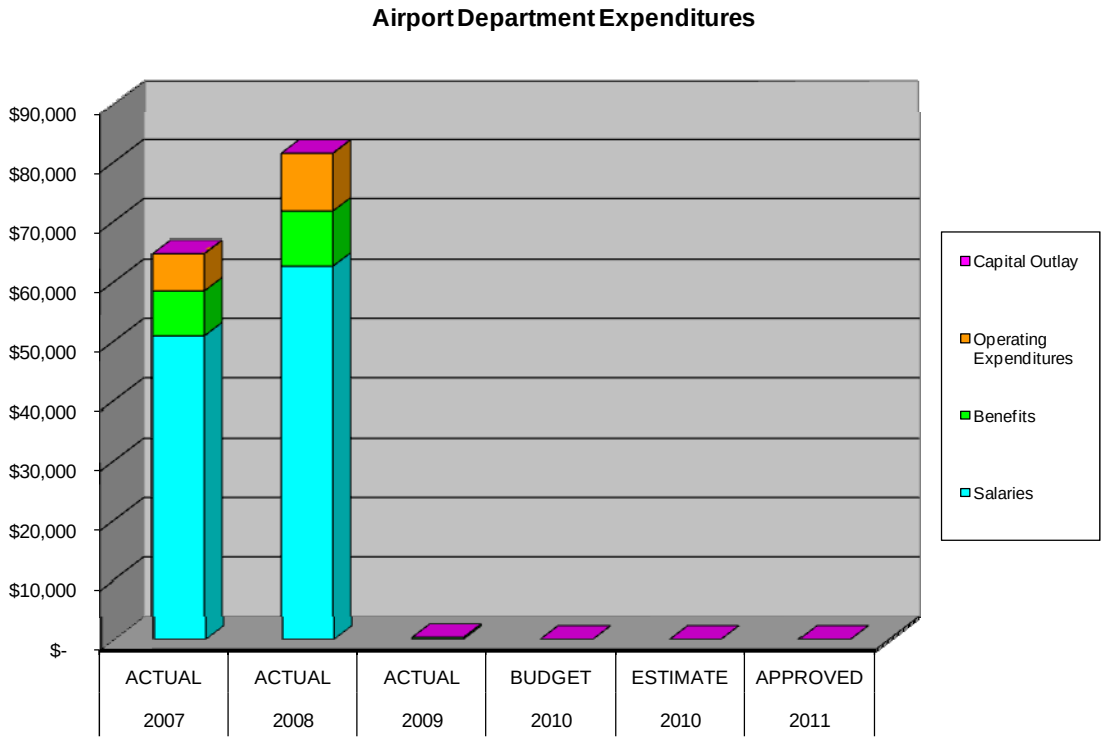
THE DATA SHOWN FOR THE AIRPORT IN THE GENERAL FUND IS FOR HISTORICAL PURPOSES ONLY. THE AIRPORT BUDGET IS NOW SHOWN AS A SEPARATE COMPONENT UNIT FUND (FUND 90) MANAGED BY THE JACKSON COUNTY AIRPORT AUTHORITY.

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.





HISTORICAL INFORMATION AND 2011 APPROVED DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 50,987	$ 62,749	$ -	$ -	$ -	$ -	$ -	n/a
Benefits Total	$ 7,588	$ 9,092	$ 308	$ -	$ -	$ -	$ -	n/a
Operating Expenditures Total	$ 6,266	$ 9,736	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Airport Department Total	$ 64,841	$ 81,577	$ 308	$ -	$ -	$ -	$ -	n/a

AIRPORT'S BUDGET FY11 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 FY11 in order to more accurately reflect the total cost of operating the airport as a component unit.

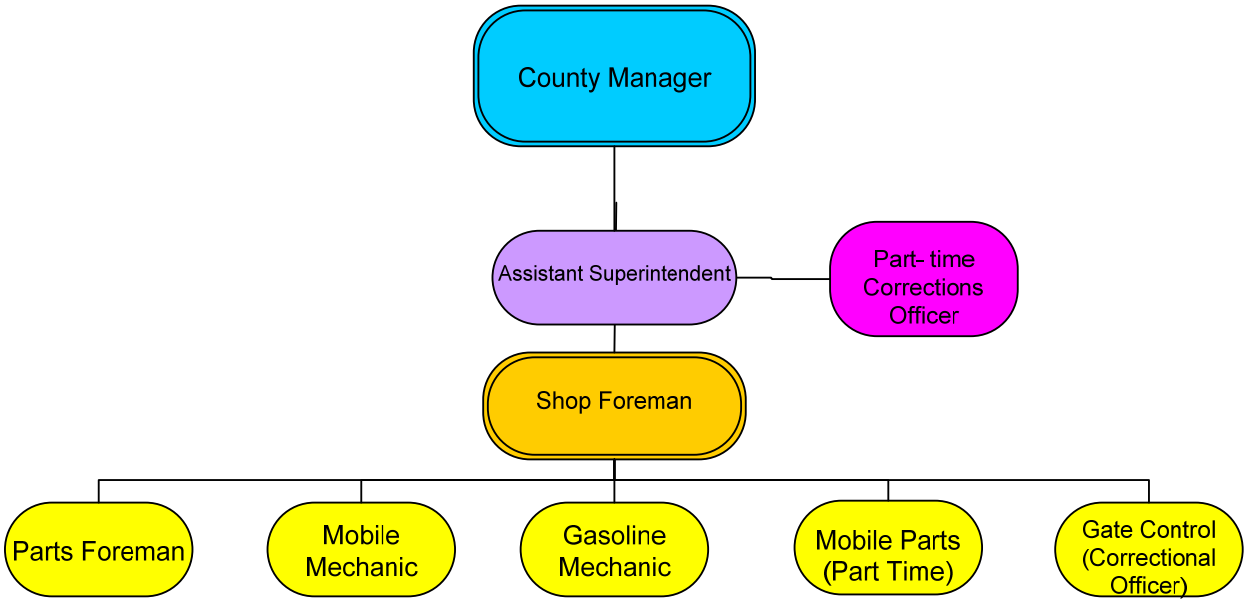
FLEET MAINTENANCE

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: Six 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 FY11:

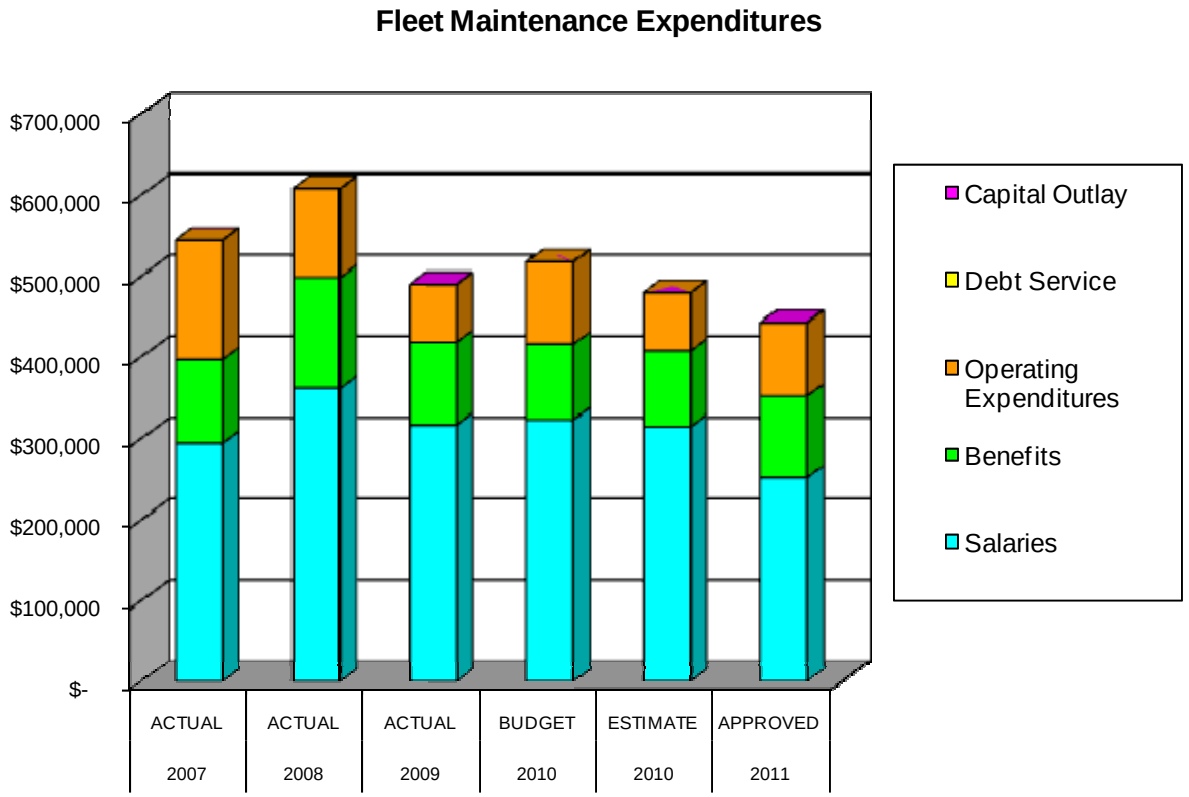
- Lack of additional lift keeps staff on downtime waiting for sole lift to be vacated.
- Fleet shop was built in the 1950's. A modern facility would alleviate high utility costs, high compressor repair costs, and increase worker efficiency.

PERFORMANCE MEASURES:

FLEET MAINTENANCE	2007	2008	2009	2010	2010
	Actual	Actual	Actual	Estimate	Forecast
Mechanical Work Orders	985	1,150	1,268	1,521	1,825
Actual Repairs Performed From Work Orders	2,814	2,875	2,381	2,738	3,012
Road Service Repairs	2,250	3,000	931	1,070	1,177
Gate Operations	26,251	26,501	9,900	11,400	13,600
% Of Repairs Completed Within One Day	90%	90%	90%	90%	90%
% Of Parts On Hand For Repairs	50%	90%	90%	90%	90%
% Of After Hour Response Within 45 Minutes	95%	90%	95%	95%	95%

HISTORICAL INFORMATION AND 2011 APPROVED DEPARTMENTAL BUDGET

	2007	2008	2009	2010	2010	2011	DIFFERENCE	PERCENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2011-2010	CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 294,238	$ 362,544	$ 317,141	$ 323,519	$ 314,783	$ 252,772	$ (70,748)	-21.87%
Benefits Total	$ 102,559	$ 136,272	$ 101,506	$ 92,987	$ 92,987	$ 99,707	$ 6,720	7.23%
Operating Expenditures Total	$ 148,120	$ 109,622	$ 71,423	$ 101,146	$ 72,137	$ 90,314	$ (10,832)	-10.71%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Fleet Maintenance Total	$ 544,917	$ 608,438	$ 490,070	$ 517,652	$ 479,907	$ 442,793	$ (74,859)	-14.46%



FLEET MAINTENANCE FY11 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.

- 21.87% or $70,748 decrease in salaries primarily due to:
  - Reduction-in-force of two full-time positions (one previously unbudgeted) saving 19.70% or $58,241 in salary costs for 2011.
  - Elimination of all budgeted overtime saving $9,236.
- 7.23% or $6,720 increase in benefits primarily due to:
  - Decreases in Medicare, FICA, and health insurance that relate to salary decreases from the reduction-in-force.
  - Reinstatement of base-match retirement contributions for an increase of 374.06% or $16,618.
- 10.71% or $10,832 decrease in operating expenditures primarily due to:
  - 100% or $5,000 decrease in repairs to buildings and grounds as the Buildings & Grounds Department has a consolidated budget for most departments' repairs needs.
  - 100% or $3,575 decrease in maintenance contracts as the contracts have expired.
  - 50% or $3,500 decrease in expendable equipment for purchase of small tools and compressor.
- Total decrease of 14.46% or $74,859.

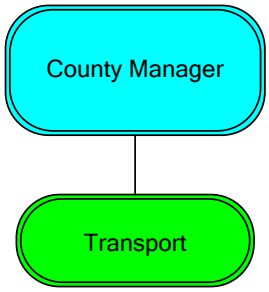
ADDITIONAL STAFF REQUESTED: **NONE**

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.

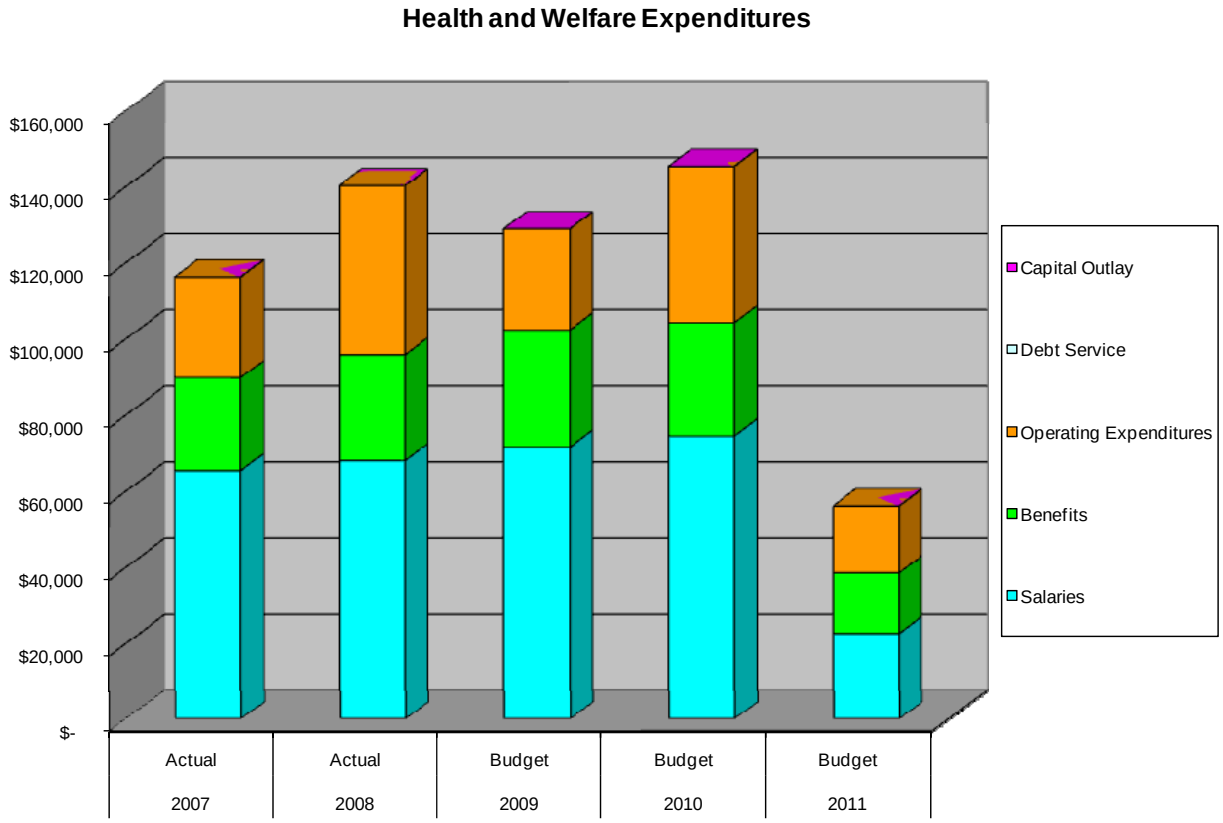
HEALTH AND WELFARE FUNCTION

The proposed Health and Welfare FY11 budget is $56,242 or 0.16% of the total proposed FY11 General Fund budget. This is a decrease of 61.33% or $89,204 from the approved FY10 budget.



HISTORICAL INFORMATION AND APPROVED 2011 FUNCTION BUDGET

EXPENDITURES BY DEPARTMENT:	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2011 APPROVED	DIFFERENCE 2011-2010	Percent Change
HEALTH & WELFARE							
COMPOSTING	$ -	$ -	$ -	$ -	$ -	-	N/A
JACKSON COUNTY TRANSPORT	116,351	140,420	129,051	145,446	56,242	(89,204)	-61.33%
TOTAL HEALTH & WELFARE	**$ 116,351**	**$ 140,420**	**$ 129,051**	**$ 145,446**	**$ 56,242**	**$ (89,204)**	**-61.33%**

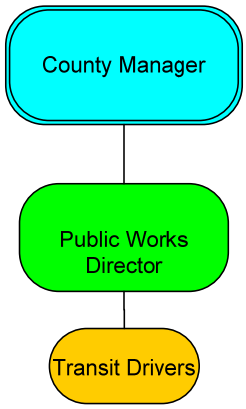


TRANSPORT

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: One (1) full-time positions and one part-time, on call position.



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:

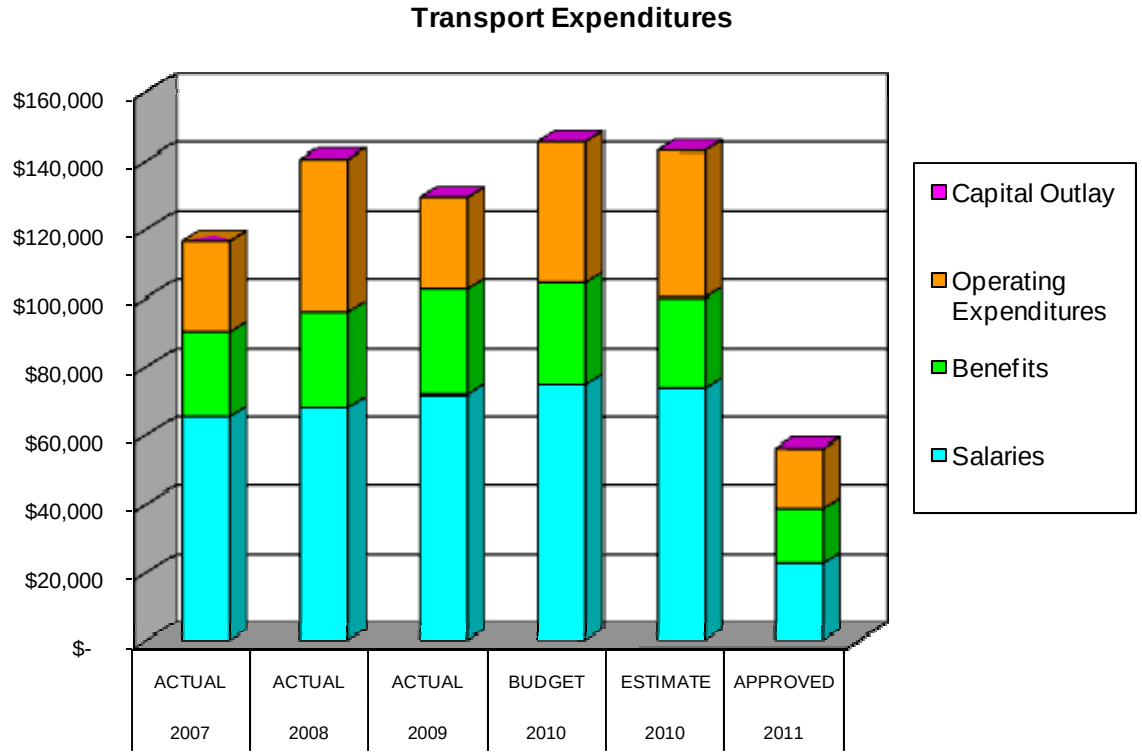
- Increase rider-ship by 15%.
- Achieve 98% customer satisfaction.
- Reduce General Fund subsidy to less than 10%.
- Increase information brochure distribution by 20%.
- Support economical development.
- Increase awareness to local businesses of potential services.
- Create an advertising campaign to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

PERFORMANCE MEASURES:

Workload Measures	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Operation Hours of Bus Service	5,200	3,800	3,800	4,100	4,100
Passengers	9,284	8,750	8,750	8,000	4,000
Cost Per Rider	$ 12.53	$ 16.04	$ 14.74	$ 17.84	$ 14.06
Maintenance Total Bus / FT Driver Miles	53,000	33,033	33,734	35,000	35,000
Maintenance Total Bus / PT Driver Miles	48,500	36,050	36,459	38,000	38,000
Total Preventive Maintenance Cost	$ 1,800	$ 2,148	$ 2,109	$ 2,700	$ 2,400
Total Repair Maintenance Cost	$ 3,267	$ 11,983	$ 4,908	$ 20,000	$ 5,000
Total Fuel Cost	$ 16,094	$ 22,684	$ 9,039	$ 12,000	$ 9,000

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY11:

- The Department is only budgeted to run for half of FY 2011 based on the major cost of the General Fund subsidizing the Transit Program as ridership has declined and operating costs have greatly increased.



HISTORICAL INFORMATION AND 2011 APPROVED DEPARTMENTAL BUDGET

	2007	2008	2009	2010	2010	2011	DIFFERENCE	PERCENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2011-2010	CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 65,564	$ 68,204	$ 71,771	$ 74,671	$ 73,544	$ 22,816	$ (51,855)	-69.44%
Benefits Total	$ 24,438	$ 27,813	$ 30,767	$ 29,786	$ 26,561	$ 15,905	$ (13,880)	-46.60%
Operating Expenditures Total	$ 26,349	$ 44,403	$ 26,513	$ 40,990	$ 42,738	$ 17,521	$ (23,469)	-57.26%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Transport Total	$ 116,351	$ 140,420	$ 129,051	$ 145,446	$ 142,843	$ 56,242	$ (89,205)	-61.33%

TRANSPORT'S FY11 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.

- 69.44% or $51,855decrease in salaries primarily due to:
  - Budgeting for only half of FY 2011 based on the DOT contract funding running out on June 30, 2011. The budget was based on no renewal of the services.
- 46.60% or $13,880 decrease in benefits primarily due to:
  - Budgeting for only half of FY 2011 based on the DOT contract funding running out on June 30, 2011. The budget was based on no renewal of the services.
- 57.26% or $23,469 decrease in operating expenditures.
  - Budgeting for only half of FY 2011 based on the DOT contract funding running out on June 30, 2011. The budget was based on no renewal of the services.
- Total decrease of 61.33% or $89,205.

ADDITIONAL STAFF REQUESTED: **NONE**

***CAPITAL REQUESTS*: NONE**

INDEPENDENT AGENCIES

The FY 2011 Budget includes $342,333 in General Fund funding for Independent Agencies or less than 1% of the total General Fund Operating Budget. This represents only a slight increase of 1.75% over FY10 approved budget.

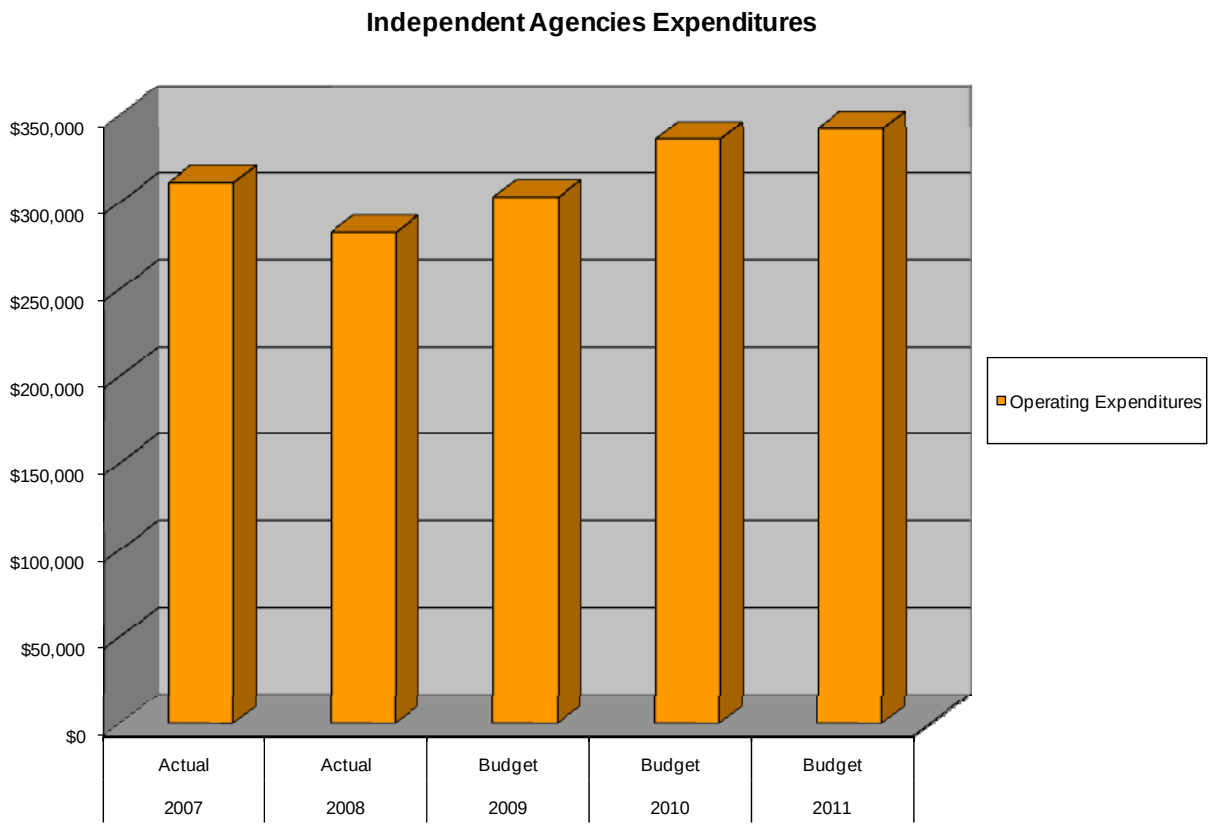
The following agencies are included in this approved budget:

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

		2007	2008	2009	2010	2010	2011	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2011-2010	CHANGE
OBJECT OF EXPENDITURE									
Grant in Aid-Piedmont Regional Library[1]	5644.0339	$ 27,123	$ 69,103	$ 70,750	$ 35,000	$ 35,000	$ 35,000	$ -	0.00%
Grant in Aid-Commerce Library	5691.0339	16,096	3,566	7,238	15,000	15,000	15,000	-	0.00%
Grant in Aid-Jefferson Library	5692.0339	14,736	1,023	2,607	15,000	15,000	15,000	-	0.00%
Grant in Aid-Maysville Library	5693.0339	4,344	2,558	5,636	15,000	15,000	15,000	-	0.00%
Grant in Aid-Nicholson Library	5694.0339	4,586	1,250	3,077	5,000	5,000	5,000	-	0.00%
Grant in Aid-Braselton Library	5695.0339	6,072	-	6,503	5,000	5,000	5,000	-	0.00%
Grant in Aid-Pendergrass Library	5696.0339	2,619	-	1,600	5,000	5,000	5,000	-	0.00%
Grant in Aid-Talmo Regional Library	5697.0339	1,924	-	2,589	5,000	5,000	5,000	-	0.00%
Other Professional Fees - Health Dept.[3]	5527.0320	10,242	-	-	-	-	-	-	n/a
West Jackson Library Project	5644.0340	-						-	n/a
Postage - Health Dept	5527.0224	-	-	-	-	-		-	n/a
Supplies - Health Dept.	5527.0225	-	-	-	-	-	-	-	n/a
Grant in Aid-Jackson County Health Dept.	5527.0339	-	-	-	-	-		-	n/a
Repairs/Bldgs & Grnd - Health Dept.	5527.0362	719	-	-	-	-	-	-	n/a
Nonstructural Improvements - Health Dept.	5527.0474	-	-	-	-	-		-	n/a
Grant in Aid-DFACS	5529.0339	42,134	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 - Insurance	5545.0330	-	-	-	-	-		-	n/a
NE GA Mental Health - Utilities	5545.0332	-	-	-	-	-		-	n/a
NE GA Mental Health - Water & Sewer	5545.0334	1,427	1,969	2,493	2,000	2,000	2,500	500	25.00%
NE GA Mental Health - Repairs/Bldgs	5545.0362	-	-	-	-	-		-	n/a
NE GA Mental Health - Nonstructural Impr.	5545.0474	-	-	-	-	-		-	n/a
Grant in Aid-Oconee River Soil & Water[1]	5151.0339	-	-	2,250	5,000	5,000	4,500	(500)	-10.00%
Jackson Creative Motor Fuel & Lubricants	5546.0243	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	-	0.00%
Repairs/Bldgs & Grnds-Jackson Creative	5546.0362	1,235	-	379	4,598	4,598	4,598	-	0.00%
Grant in Aid - Forestry Commission[2]	5246.0339	4,764	4,764	4,261	4,764	10,652	10,652	5,888	123.59%
Advertisements - Economic Development	5142.0226	-	-	1,516	-	-	-	-	n/a
Travel Expenditures - Economic Development	5142.0307	-	-	-	-	-	-	-	n/a
Legal - Economic Development	5142.0308	16,485	-	7,835	20,000	20,000	20,000	-	0.00%
Conferences & Training - Economic Dev.	5142.0309	-	-	-	-	-		-	n/a
Auditing - Economic Development	5142.0315	4,000	3,837	5,900	4,500	4,500	4,500	-	0.00%
Dues - Economic Development	5142.0318	-	-	-	-	-		-	n/a
Other Professional Fees - Economic Dev.	5142.0320	-	-	-	-	-		-	n/a
Chamber of Commerce-Operating - Ec. Dev.	5142.0339	60,000	60,000	100,000	100,000	100,000	100,000	-	0.00%
Miscellaneous - Economic Development	5142.0352	40,000	40,000	-	-	-	-	-	n/a
Incentive Package - Economic Development	5142.0600	-	-	-	-	-		-	n/a
Keep Jackson County Beautiful	5143.0339	-						-	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	-	0.00%
Boys and Girls Club	5690.0339	10,000	10,000	14,000	10,000	10,000	10,000	-	0.00%
Total Independent Agencies		**$ 311,233**	**$ 282,930**	**$ 303,093**	**$ 336,445**	**$ 342,333**	**$ 342,333**	**$ 5,888**	**1.75%**

(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 $.10 per acre.



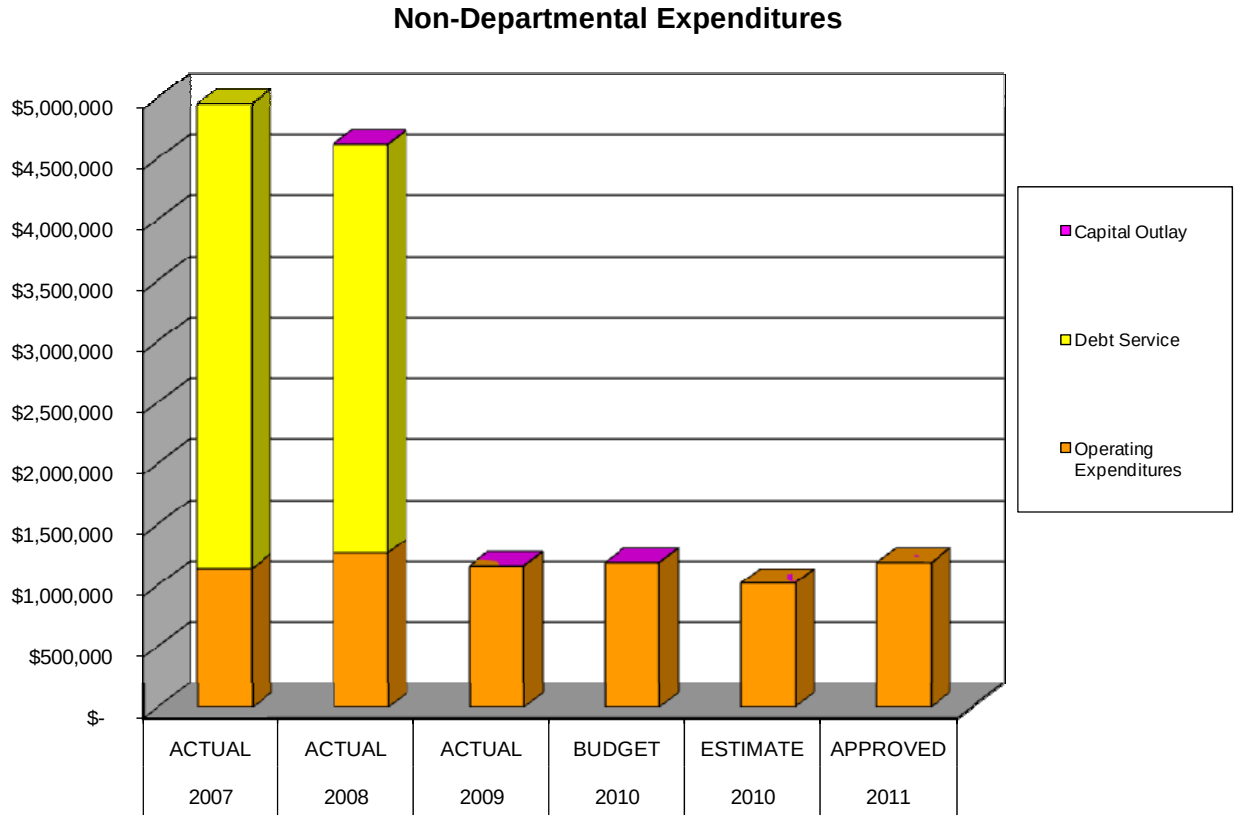
INDEPENDENT AGENCIES FY11 BUDGET HIGHLIGHTS: The is only a slight increase of $5,888 from FY10 due to increased cost to the Georgia Forestry Commission for forest land protection.

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 Department develops the Non-Departmental Budget. The total proposed FY11 Non-Departmental budget is $1,191,295 or 3.33% of the total FY11 General Fund Budget. This is a decrease of 0.08% or $964 compared to the FY 2010.

HISTORICAL INFORMATION AND 2011 APPROVED DEPARTMENTAL BUDGET

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Operating Expenditures Total	$ 1,143,979	$ 1,271,369	$ 1,164,454	$ 1,192,259	$ 1,024,621	$ 1,191,295	$ (964)	-0.08%
Total Debt Service	$ 3,811,717	$ 3,352,195	$ -	$ -	$ -	$ -	$ -	n/a
Total Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Total Non-Departmental	$ 4,955,696	$ 4,623,564	$ 1,164,454	$ 1,192,259	$ 1,024,621	$ 1,191,295	$ (964)	-0.08%



NON-DEPARTMENTAL FY11 BUDGET HIGHLIGHTS:

- Costs in the General Fund Non-Departmental Budget for FY 2011 include:
  - $181,485 for the maintenance and operation of the County Administration Building, a decrease of 12.44% or $25,794.
  - $46,771 for General Administrative dues, representing no change from FY10.
  - $208,441 for Street Lighting, a decrease of 4.17% or $9,059 based on actual expenditures.
  - For FY 2011, no contingency was included in the 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 FY11 Transfers Out budget is $12,461,654 or approximately 34.85% of the total proposed FY11 General Fund Budget. This category has increased 11.03% or $1,237,987 over the approved FY10 General Fund Budget.

BUDGET HIGHLIGHTS:

The FY11 Budget includes the following transfers:

	FY11 Budget
General Fund to:	
Special Revenue Funds:	
Senior Center	$ 281,977
Parks & Recreation	590,845
Hurricane Shoals	99,518
Ambulance Service	2,211,324
Keep Jackson County Beautiful	40,992
Emergency Management Agency	80,199
Planning & Zoning	238,848
Protective Inspections	15,719
Enterprise Funds:	
Transfer Station	499,828
Debt Service Fund	5,951,926
Component Units:	
Water Authority	2,086,159
Airport Authority	87,962
Health Department	276,357
Total Operating Transfer:	$12,461,654

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: NAME: Geographic Information Systems

OBJECT OF EXPENDITURE	NUMBER 5106	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Regular	5106.0102	38,417	75,553	79,865	84,707	84,707	83,665	$ (1,042)	-1.23%
Salaries - Part Time	5106.0103	3,438	16,827	11,356	-	-	2,000	2,000	n/a
Salaries - Overtime	5106.0105	-	56	34	-	-	-	-	n/a
Salaries Total		**$ 41,855**	**$ 92,436**	**$ 91,255**	**$ 84,707**	**$ 84,707**	**$ 85,665**	**$ 958**	**1.13%**
Unemployment Insurance	5106.0108	131	81	$ 156	$ 100	$ 191	$ 201	$ 101	100.40%
Medicare	5106.0109	584	1,291	1,248	1,228	1,116	1,213	(15)	-1.23%
FICA	5106.0110	2,498	5,518	5,338	5,252	4,770	5,187	(65)	-1.23%
Retirement	5106.0111	-	2,868	4,322	-	-	5,857	5,857	n/a
Health Insurance	5106.0112	4,751	16,151	14,551	16,159	14,941	16,433	274	1.70%
Workers' Compensation Insurance	5106.0113	-	58	71	72	69	860	788	1093.75%
Benefits Total		**$ 7,964**	**$ 25,967**	**$ 25,686**	**$ 22,811**	**$ 21,087**	**$ 29,750**	**$ 6,939**	**30.42%**
Personal Services Total		**$ 49,819**	**$ 118,403**	**$ 116,940**	**$ 107,518**	**$ 105,794**	**$ 115,415**	**$ 7,898**	**7.35%**
Books and Periodicals	5106.0219	$ -	$ -	$ 20	$ 500	$ 350	$ 500	$ -	0.00%
Postage	5106.0224	-	-	193	75	45	75	0	0.27%
General Operating Supplies	5106.0225	216	1,282	1,925	7,000	784	2,500	(4,500)	-64.29%
Advertisements	5106.0226	408	-	496	-	-		-	n/a
Specialty Supplies	5106.0227	136	-	-	-	-		-	n/a
Hardware/Operating Supply	5106.0241	-	-	-	-	-		-	n/a
Fuel & Lubricants	5106.0243	-	246	292	1,000	555	600	(400)	-40.00%
Pipe	5106.0256	-	-	-	-	-	-	-	n/a
Tires & Batteries	5106.0248	-	-	350	-	-	-	-	n/a
Small Tools	5106.0249	-	-	-	-	-	-	-	n/a
Travel Expenditures	5106.0307	-	552	324	1,500	500	500	(1,000)	-66.67%
Legal	5106.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5106.0309	990	3,611	25	3,000	2,000	2,000	(1,000)	-33.33%
Purchased/Contracted Services[3]	5106.0317	-	2,325	2,400	2,500	1,500	1,600	(900)	-36.00%
Dues	5106.0318	120	120	120	200	120	200	-	0.00%
Other Professional Fees[1]	5106.0320	65	2,000	8,132	10,000	7,020	13,000	3,000	30.00%
Rewards & Damages	5106.0321	-	-	-	-	-	-	-	n/a
Communications	5106.0326	306	904	496	455	687	803	348	76.48%
Maintenance Contracts[2]	5106.0328	2,649	4,543	10,888	9,550	10,500	10,650	1,100	11.52%
Property & Liability Insurance	5106.0330	-	661	524	605	796	800	195	32.28%
Electricity	5106.0332	-	-	-	-	-	-	-	n/a
Natural Gas	5106.0333	-	-	-	-	-	-	-	n/a
Repairs to Autos	5106.0361	-	3	370	200	165	300	100	50.00%
Operating Leases	5106.0367	1,276	3,970	3,951	3,828	4,788	4,788	960	25.08%
Capitalized Computer Hardware	5106.0464	16,025	-	-	-	-	-	-	n/a
Capitalized Computer Software	5106.0465	10,015	-	-	-	5,012	6,000	6,000	n/a
Software	5106.0466	15,958	95	654	-	-	-	-	n/a
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	-	-	-	-	-	n/a
Census	5106.0504	-	-	82	-	-	-	-	n/a
Operating Expenditures Total		**$ 68,582**	**$ 50,547**	**$ 31,243**	**$ 40,413**	**$ 34,822**	**$ 44,316**	**$ 3,903**	**9.66%**
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**	**$ 148,184**	**$ 147,930**	**$ 140,616**	**$ 159,731**	**$ 11,801**	**7.98%**

(1) Modified flyover tiles with Photoscience
(2) ESRI - $9,200 plus any additional increases; Duplicating Products est. $500, Maplogic $500, Applied Images Services $450
(3) Real Estate Survey Reports - Smart Numbers

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 07 NAME: COUNTY MANAGER

OBJECT OF EXPENDITURE	NUMBER 5107	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Regular	5107.0102	$ 556,566	$ 216,028	$ 147,860	$ 141,840	$ 141,840	$ 101,303	$ (40,537)	-28.58%
Salaries - Part Time	5107.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5107.0105	106	-	-	-	-	-	-	n/a
Salaries Total		**$ 556,672**	**$ 216,028**	**$ 147,860**	**$ 141,840**	**$ 141,840**	**$ 101,303**	**$ (40,537)**	**-28.58%**
Unemployment Insurance	5107.0108	$ 396	$ 113	$ 78	$ 100	$ 100	$ 201	$ 101	100.40%
Medicare	5107.0109	8,043	3,005	2,016	2,057	2,057	1,469	(588)	-28.58%
FICA	5107.0110	14,274	12,576	8,415	8,794	8,794	6,281	(2,513)	-28.58%
Retirement	5107.0111	12,018	9,780	10,302	-	8,496	8,496	8,496	n/a
Health Insurance	5107.0112	12,153	24,578	21,893	21,845	21,845	16,335	(5,510)	-25.22%
Workers' Compensation Insurance	5107.0113	265	234	282	274	274	382	108	39.51%
Benefits Total		**$ 47,149**	**$ 50,287**	**$ 42,985**	**$ 33,070**	**$ 41,566**	**$ 33,164**	**$ 94**	**0.28%**
Personal Services Total		**$ 603,821**	**$ 266,315**	**$ 190,845**	**$ 174,910**	**$ 183,406**	**$ 134,467**	**$ (40,443)**	**-23.12%**
Books and Periodicals	5107.0219	$ 308	$ 183	$ -	$ 350	$ 40	$ 200	$ (150)	-42.86%
Postage	5107.0224	70	290	68	200	15	75	(125)	-62.59%
General Operating Supplies	5107.0225	1,227	1,209	185	2,500	78	1,000	(1,500)	-60.00%
Advertisements	5107.0226	444	-	-	500	-	250	(250)	-50.00%
Specialty Supplies	5107.0227	-	-	-	-	-		-	n/a
Fuel & Lubricants	5107.0243	47	-	-	150	-	-	(150)	-100.00%
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	9,768	11,447	5,899	6,000	6,000	6,000	-	0.00%
Legal	5107.0308	-	-	-	-	-	-	-	n/a
Conferences & Training[1]	5107.0309	222	2,359	1,698	3,000	3,000	3,000	-	0.00%
Accounting	5107.0314	-	-	-	-	-	-	-	n/a
Auditing	5107.0315	-	-	-	-	-	-	-	n/a
Dues[2]	5107.0318	220	1,200	1,068	1,070	1,070	1,070	-	0.00%
Other Professional Fees	5107.0320	10,237	10	323	5,000	-	2,500	(2,500)	-50.00%
Communications	5107.0326	1,647	2,798	1,664	1,783	1,622	1,783	-	0.00%
Maintenance Contracts	5107.0328	783	1,042	469	1,000	-	-	(1,000)	-100.00%
Property & Liability Insurance	5107.0330	459	-	-	-	-	-	-	n/a
Uniforms	5107.0337	-	-	-	-	-	-	-	n/a
Rent	5107.0338	-	-	-	-	-	-	-	n/a
Miscellaneous	5107.0352	-	127	166	-	-	-	-	n/a
Repairs - Autos	5107.0361	-	-	-	-	-	-	-	n/a
Operating Leases	5107.0367	-	-	-	-	-	-	-	n/a
Software	5107.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5107.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5107.0476	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 34,520**	**$ 20,827**	**$ 11,538**	**$ 21,553**	**$ 11,825**	**$ 15,878**	**$ (5,675)**	**-26.33%**
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		**$ 638,341**	**$ 287,142**	**$ 202,383**	**$ 196,464**	**$ 195,231**	**$ 150,345**	**$ (46,119)**	**-23.47%**

(1) #0307 & #0309 - GCCMA Spring and Fall Conferences, ACCG Annual Meeting.
(2) #0318 - Dues to GCCMA, ICMA, Rotary

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 08 NAME: FINANCIAL ADMINISTRATION

OBJECT OF EXPENDITURE	NUMBER 5108	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Regular	5108.0102	$ 313,891	$ 330,120	$ 317,808	$ 313,666	$ 294,365	$ 246,254	$ (67,412)	-21.49%
Salaries - Part Time	5108.0103	1,202	315	929	-	-	-	-	n/a
Salaries - Overtime	5108.0105	2,152	524	13	-	-	-	-	n/a
Salaries Total		**$ 317,245**	**$ 330,958**	**$ 318,750**	**$ 313,666**	**$ 294,365**	**$ 246,254**	**$ (67,412)**	**-21.49%**
Unemployment Insurance	5108.0108	$ 591	$ 368	$ 351	$ 401	$ 674	$ 602	$ 201	50.05%
Medicare	5108.0109	4,433	4,615	4,431	4,548	4,548	3,571	(977)	-21.49%
FICA	5108.0110	18,953	19,734	18,944	19,447	19,447	15,268	(4,180)	-21.49%
Retirement	5108.0111	15,630	24,150	20,826	4,464	4,464	21,702	17,237	386.10%
Health Insurance	5108.0112	57,943	64,331	56,994	58,737	49,450	54,935	(3,801)	-6.47%
Workers' Compensation Insurance	5108.0113	414	467	562	496	475	2,530	2,034	409.96%
Benefits Total		**$ 97,964**	**$ 113,665**	**$ 102,107**	**$ 88,094**	**$ 79,058**	**$ 98,607**	**$ 10,514**	**11.93%**
Personal Services Total		**$ 415,209**	**$ 444,623**	**$ 420,858**	**$ 401,760**	**$ 373,423**	**$ 344,862**	**$ (56,898)**	**-14.16%**
Books and Periodicals	5108.0219	$ 122	$ 233	$ 133	$ 180	$ 180	$ 180	$ -	0.00%
Postage	5108.0224	4,053	4,165	4,303	4,600	4,300	4,600	-	0.00%
General Operating Supplies	5108.0225	7,862	9,737	5,824	8,000	7,500	6,000	(2,000)	-25.00%
Advertisements	5108.0226	-	31	(2)	-	-	-	-	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	1,297	2,430	2,077	4,500	3,500	3,500	(1,000)	-22.22%
Legal	5108.0308	2,656	3,625	2,604	-	-	-	-	n/a
Conferences & Training[1]	5108.0309	4,930	6,796	4,189	5,500	5,500	5,000	(500)	-9.09%
Accounting	5108.0314	1,060	2,069	376	-	1,004	1,000	1,000	n/a
Auditing	5108.0315	86,625	87,642	79,924	90,000	89,500	80,000	(10,000)	-11.11%
Dues [2]	5108.0318	495	1,130	505	550	550	550	-	0.00%
Other Professional Fees	5108.0320	4,485	12,443	38,868	8,000	8,000	2,704	(5,296)	-66.20%
Communications	5108.0326	737	1,419	959	825	765	775	(50)	-6.06%
Maintenance Contracts[3]	5108.0328	35,359	53,088	43,200	40,644	43,250	43,250	2,606	6.41%
Property & Liability Insurance	5108.0330	-	-	-	-	-		-	n/a
Uniforms	5108.0337	417	-	-	-	-		-	n/a
Miscellaneous	5108.0352	817	-	-	-	-		-	n/a
Repairs - Autos	5108.0361	-	-	-	-	-		-	n/a
Operating Leases[4]	5108.0367	2,796	2,837	2,804	2,736	2,736	2,736	-	0.00%
Software	5108.0466	955	3,852	613	1,500	1,000	850	(650)	-43.33%
Computer Hardware & Peripherals	5108.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5108.0476	6,285	125	641	-	-	-	-	n/a
Operating Expenditures Total		**$ 160,952**	**$ 191,620**	**$ 187,018**	**$ 167,035**	**$ 167,785**	**$ 151,145**	**$ (15,890)**	**-9.51%**
Debt Service - Principal	5108.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5108.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Financial Admin. Total		**$ 576,161**	**$ 636,244**	**$ 607,876**	**$ 568,795**	**$ 541,208**	**$ 496,007**	**$ (72,788)**	**-12.80%**

(1) #0307 and #0309 includes classes required to maintain finance certifications for 4 employees and funds for 2 persons to attend GGFOA annual conference to maintain certification as financial officers.

(2) #0318 - Georgia Government Finance Officers Association - GGFOA & GFOA

(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. Added additional $2,606 for aniticipated increases in 2011.

(4) #0367 - 1 Color Laser Printer at $228 per month

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 09 NAME: HUMAN RESOURCES

OBJECT OF EXPENDITURE	NUMBER 5109	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Regular	5109.0102	$ 92,178	$ 134,077	$ 127,855	$ 131,777	$ 131,777	$ 131,777	$ -	0.00%
Salaries - Part Time	5109.0103	717	63	-	-	-	-	-	n/a
Salaries - Overtime	5109.0105	-	251	37	-	-	-	-	n/a
Contingency for Health Insurance		-	-	-	-	-	-	-	n/a
Implementation of Merit Raises	5109.0106	-	-	-	-	-	-	-	n/a
Salaries Total		**$ 92,895**	**$ 134,392**	**$ 127,892**	**$ 131,777**	**$ 131,777**	**$ 131,777**	**$ -**	**0.00%**
Unemployment Insurance	5109.0108	$ 193	$ 146	$ 127	$ 150	$ 150	$ 201	$ 51	33.60%
Medicare	5109.0109	1,337	1,905	1,846	1,911	1,911	1,911	-	0.00%
FICA	5109.0110	5,714	8,145	7,893	8,170	8,170	8,170	-	0.00%
Retirement	5109.0111	10,240	12,737	13,966	4,527	4,527	13,751	9,225	203.78%
Health Insurance	5109.0112	11,540	21,162	18,630	21,341	21,341	21,814	472	2.21%
Workers' Compensation Insurance	5109.0113	225	232	279	247	247	1,354	1,107	448.23%
Medicare Supplements	5109.0114	6,092	-	-	-	-	-	-	n/a
FSA- Admin Fees	5109.0116	-	-	993	-	-	4,950	4,950	n/a
Benefits Total		**$ 35,341**	**$ 44,326**	**$ 43,734**	**$ 36,346**	**$ 36,346**	**$ 52,151**	**$ 15,804**	**43.48%**
								-	
Personal Services Total		**$ 128,236**	**$ 178,717**	**$ 171,626**	**$ 168,124**	**$ 168,124**	**$ 183,928**	**$ 15,804**	**9.40%**
Books and Periodicals	5109.0219	$ -	$ 10	$ -	$ -	$ -	$ -	$ -	n/a
Postage	5109.0224	493	462	228	600	600	500	(100)	-16.67%
General Operating Supplies	5109.0225	3,032	2,182	2,837	3,500	3,500	3,000	(500)	-14.29%
Advertisements	5109.0226	6,384	1,904	60	4,000	4,000	2,000	(2,000)	-50.00%
Fuel & Lubricants	5109.0243	-	-	-	-	-	-	-	n/a
Tires & Batteries	5109.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5109.0307	1,861	1,265	448	1,600	1,600	2,100	500	31.25%
Legal	5109.0308	42,529	24,672	34,989	-	-	-	-	n/a
Conferences & Training	5109.0309	3,941	1,233	747	2,500	2,500	2,000	(500)	-20.00%
Professional Development	5109.0310	8,302	170	-	7,500	7,500	5,000	(2,500)	-33.33%
Accounting	5109.0314	-	728	1,948	-	-		-	n/a
Auditing	5109.0315	-	-	-	-	-	-	-	n/a
Dues	5109.0318	270	355	435	600	600	600	-	0.00%
Other Professional Fees	5109.0320	2,664	49	1,535	8,000	6,776	10,000	2,000	25.00%
Communications	5109.0326	-	107	-	-	722	730	730	n/a
Maintenance Contracts	5109.0328	15	321	1,411	-	5,235	5,235	5,235	n/a
Property & Liability Insurance	5109.0330	-	-	-	-	-	-	-	n/a
Miscellaneous - Health Fair	5109.0352	-	-	-	1,500	1,500	1,700	200	13.33%
Repairs - Autos	5109.0361	-	-	-	-	-		-	n/a
Operating Leases[1]	5109.0367	1,554	4,025	8,172	7,896	4,788	4,788	(3,108)	-39.36%
Software	5109.0466	209	960	-	-	-		-	n/a
Computer Hardware & Peripherals	5109.0468	-	-	-	-	-		-	n/a
Expendable Equipment	5109.0476	-	199	-	-	-		-	n/a
Operating Expenditures Total		**$ 71,254**	**$ 38,641**	**$ 52,811**	**$ 37,696**	**$ 39,321**	**$ 37,653**	**$ (43)**	**-0.11%**
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		**$ 199,490**	**$ 217,359**	**$ 224,437**	**$ 205,820**	**$ 207,445**	**$ 221,581**	**$ 15,761**	**7.66%**

(1) # 0367 - Operating Leases - $399/mo. for lease on copiers

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 10 NAME: GOVERNING BODY

OBJECT OF EXPENDITURE	NUMBER 5110	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Elected Officials	5110.0101	$ 66,790	$ 70,423	$ 69,355	$ 67,825	$ 67,825	$ 71,504	$ 3,679	5.42%
Salaries - Regular	5110.0102	50,229	53,884	53,467	51,116	51,116	51,108	(8)	-0.02%
Salaries - Part Time	5110.0103	-	-	-	-	-		-	n/a
Salaries - Overtime	5110.0105	1,214	-	-	-	-		-	n/a
Salaries Total		**$ 118,233**	**$ 124,307**	**$ 122,822**	**$ 118,941**	**$ 118,941**	**$ 122,612**	**$ 3,671**	**3.09%**
Unemployment Insurance	5110.0108	$ 207	$ 47	$ 142	$ 50	$ 268	$ 100	$ 50	99.40%
Medicare	5110.0109	1,562	1,695	1,633	1,725	1,725	741	(984)	-57.03%
FICA	5110.0110	7,235	6,123	6,362	7,374	7,374	3,169	(4,206)	-57.03%
Retirement	5110.0111	3,090	3,599	14,975	5,369	5,369	10,374	5,005	93.22%
Health Insurance	5110.0112	35,175	35,644	23,766	22,199	23,274	27,304	5,105	22.99%
Workers' Compensation Insurance	5110.0113	1,368	1,410	1,697	1,652	1,580	525	(1,126)	-68.20%
Benefits Total		**$ 48,637**	**$ 48,517**	**$ 48,575**	**$ 38,369**	**$ 39,590**	**$ 42,213**	**$ 3,844**	**10.02%**
Personal Services Total		**$ 166,870**	**$ 172,824**	**$ 171,397**	**$ 157,310**	**$ 158,531**	**$ 164,825**	**$ 7,515**	**4.78%**
Books & Periodicals	5110.0219	$ 185	$ 170	$ 222	$ 150	$ 163	$ 150	$ -	0.00%
Inventory Adjustment	5110.0220	9,634.0	1,104	-	-	-	-	-	n/a
Postage	5110.0224	251	658	197	275	275	350	75	27.27%
General Operating Supplies	5110.0225	3,211	5,236	2,894	5,000	5,000	4,000	(1,000)	-20.00%
Advertisements	5110.0226	2,401	1,882	2,170	2,500	2,500	2,500	-	0.00%
Fuel & Lubricants	5110.0243	561	767	464	500	500	500	-	0.00%
Tires & Batteries	5110.0248	-	-	70	-	-	-	-	n/a
Travel Expenditures[1]	5110.0307	7,094	7,249	975	7,000	7,000	6,500	(500)	-7.14%
Legal	5110.0308	110,621	39,179	43,770	-	-	-	-	n/a
Conferences & Training[1]	5110.0309	18,251	25,065	2,263	25,000	25,000	25,000	-	0.00%
Witness Fees	5110.0312	12,978	-	-	-	-	-	-	n/a
Dues[2]	5110.0318	1,875	1,558	1,968	1,900	1,900	1,900	-	0.00%
Other Professional Fees	5110.0320	20,166	29,152	20,756	25,000	15,107	2,400	(22,600)	-90.40%
Damages, Rewards, Indemnities	5110.0321	-	14,196	35,242	-	-	-	-	n/a
Communications	5110.0326	3,613	4,145	4,599	4,629	4,847	4,847	218	4.71%
Maintenance Contracts[3]	5110.0328	5,259	8,623	12,262	8,623	7,142	7,142	(1,481)	-17.17%
Property & Liability Insurance	5110.0330	-	-	8,227	1,370	1,802	1,802	432	31.51%
Uniforms	5110.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5110.0352	8,647	2,300	1,712	-	510	500	500	n/a
Repairs - Autos	5110.0361	73	43	212	180	210	200	20	11.11%
Operating Leases[4]	5110.0367	2,955	2,837	2,804	2,736	2,736	2,736	-	0.00%
Issuance Costs	5110.0385	-	-	-	-	-	-	-	n/a
Software	5110.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5110.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5110.0476	-	-	-	-	-	-	-	n/a
District 1 Conference Registration	5110.0800	-	125	1,395	-	-	-	-	n/a
District 1 Hotel & Lodging	5110.0801	-	129	1,616	-	-	-	-	n/a
District 1 Meals	5110.0802	-	-	64	-	-	-	-	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	1,395	-	-	-	-	n/a
District 2 Hotel & Lodging	5110.0807	-	129	1,551	-	-	-	-	n/a
District 2 Meals	5110.0808	-	-	41	-	-	-	-	n/a
District 2 Mileage & Travel	5110.0809	-	128	317	-	-	-	-	n/a
District 2 Phone	5110.0810	-	-	-	-	-	-	-	n/a
District 2 Miscellaneous	5110.0811	-	-	500	-	-	-	-	n/a
District 3 Conference Registration	5110.0812	-	-	1,345	-	-	-	-	n/a
District 3 Hotel & Lodging	5110.0813	-	539	1,987	-	-	-	-	n/a
District 3 Meals	5110.0814	-	-	164	-	-	-	-	n/a
District 3 Mileage & Travel	5110.0815	-	26	309	-	-	-	-	n/a
District 3 Phone	5110.0816	-	-	-	-	-	-	-	n/a
District 3 Miscellaneous	5110.0817	-	-	89	-	-	-	-	n/a
District 4 Conference Registration	5110.0818	-	-	1,235	-	-	-	-	n/a
District 4 Hotel & Lodging	5110.0819	-	-	1,773	-	-	-	-	n/a
District 4 Meals	5110.0820	-	-	154	-	-	-	-	n/a
District 4 Mileage & Travel	5110.0821	-	-	70	-	-	-	-	n/a
District 4 Phone	5110.0822	-	-	-	-	-	-	-	n/a
District 4 Miscellaneous	5110.0823	-	-	-	-	-	-	-	n/a
Chairperson - Conference Reg.	5110.0824	-	125	3,640	-	-	-	-	n/a
Chairperson - Hotel & Lodging	5110.0825	-	129	2,396	-	-	-	-	n/a
Chairperson - Meals	5110.0826	-	26	436	-	-	-	-	n/a
Chairperson - Mileage & Travel	5110.0827	-	-	1,716	-	-	-	-	n/a
Operating Expenditures Total		**$ 207,775**	**$ 145,647**	**$ 162,998**	**$ 84,863**	**$ 74,692**	**$ 60,527**	**$ (24,336)**	**-28.68%**
Debt Service - Principal	5110.0477	$ -	$ -	$ -	$ -	$ -		$ -	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	**n/a**
Governing Body Total		**$ 374,645**	**$ 318,471**	**$ 334,395**	**$ 242,173**	**$ 233,223**	**$ 225,352**	**$ (16,821)**	**-6.95%**

(1) #0307 & #0309 - ACCG Legislative Conference, Leadership Training Sessions and Annual Convention.
(2) #0318 - Oconee River Soil & Water Conservation, NACo, Assoc. of Co. Clerks, 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 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, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 11 NAME: PROPERTY APPRAISAL

OBJECT OF EXPENDITURE	NUMBER 5111	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Regular	5111.0102	$ 322,760	$ 356,545	$ 381,065	$ 370,647	$ 370,647	$ 346,622	$ (24,025)	-6.48%
Salaries - Board of Assessors	5111.0103	8,033	10,103	9,641	11,000	11,000	11,000	-	0.00%
Salaries - BOE	5111.0104	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5111.0105	-	275	-	-	-	-	-	n/a
Salaries Total		**$ 330,793**	**$ 366,922**	**$ 390,705**	**$ 381,647**	**$ 381,647**	**$ 357,622**	**$ (24,025)**	**-6.30%**
Unemployment Insurance	5111.0108	$ 893	$ 647	$ 599	$ 602	$ 602	$ 1,103	$ 501	83.28%
Medicare	5111.0109	4,676	5,141	5,426	5,534	5,534	5,026	(508)	-9.18%
FICA	5111.0110	19,072	22,770	23,198	23,662	23,662	21,491	(2,172)	-9.18%
Retirement	5111.0111	20,670	(10,051)	23,540	4,377	4,377	21,000	16,623	379.81%
Health Insurance	5111.0112	48,070	69,697	64,585	64,178	64,178	59,887	(4,291)	-6.69%
Workers' Compensation Insurance	5111.0113	7,105	7,322	8,814	8,581	8,581	4,178	(4,403)	-51.31%
Retiree Health Insurance	5111.0115	-	-	6,091	5,246	5,246	6,091	845	16.12%
Benefits Total		**$ 100,486**	**$ 95,527**	**$ 132,253**	**$ 112,178**	**$ 112,178**	**$ 118,775**	**$ 6,597**	**5.88%**
Personal Services Total		**$ 431,279**	**$ 462,448**	**$ 522,958**	**$ 493,825**	**$ 493,825**	**$ 476,397**	**$ (17,428)**	**-3.53%**
Books & Periodicals	5111.0219	$ 736	$ 1,461	$ 110	$ 765	$ 20	$ 500	$ (265)	-34.64%
Purchase of Maps for Resale	5111.0221	330	-	-	-	-	-	-	n/a
Postage	5111.0224	22,630	6,507	9,760	8,500	10,947	11,500	3,000	35.29%
General Operating Supplies	5111.0225	8,191	6,303	4,707	8,500	3,807	5,000	(3,500)	-41.18%
Advertisements	5111.0226	120	33	165	200	150	200	-	0.00%
Specialty Supplies	5111.0227	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5111.0243	4,469	7,282	2,772	5,000	3,348	5,000	-	0.00%
Tires & Batteries	5111.0248	184	255	486	500	433	500	-	0.00%
Travel Expenditures	5111.0307	3,472	6,204	4,151	6,000	4,700	5,000	(1,000)	-16.67%
Legal	5111.0308	31	3,396	46,663	-	-	-	-	n/a
Conferences & Training[1]	5111.0309	9,462	13,060	9,436	10,000	12,918	13,000	3,000	30.00%
Accounting	5111.0314	-	-	-	-	-	-	-	n/a
Auditing & Penalties on Digest	5111.0315	-	-	-	-	-	-	-	n/a
Dues[2]	5111.0318	1,531	1,893	1,805	1,805	1,805	1,805	-	0.00%
Other Professional Fees[4]	5111.0320	105,898	121,453	67,854	-	14,168	14,168	14,168	n/a
Communications	5111.0326	2,434	2,912	3,017	3,100	3,516	3,516	416	13.42%
Maintenance Contracts[5]	5111.0328	5,174	18,151	3,471	10,000	9,800	8,500	(1,500)	-15.00%
Property & Liability Insurance	5111.0330	-	-	-	-	-	-	-	n/a
Uniforms	5111.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5111.0352	40	3	-	-	-	-	-	n/a
Repairs - Autos	5111.0361	1,050	407	1,032	500	1,006	1,000	500	100.00%
Operating Leases[3]	5111.0367	5,157	4,050	3,792	3,792	4,326	4,326	534	14.08%
Mapping	5111.0368	1,740	-	-	-	-	-	-	n/a
Software	5111.0466	400	1,360	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5111.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5111.0476	4,590	-	565	-	-	-	-	n/a
Operating Expenditures Total		**$ 177,639**	**$ 194,730**	**$ 159,786**	**$ 58,662**	**$ 70,944**	**$ 74,015**	**$ 15,353**	**26.17%**
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		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Property Appraisal Total		**$ 622,194**	**$ 670,454**	**$ 682,743**	**$ 552,487**	**$ 564,769**	**$ 550,412**	**$ (2,075)**	**-0.38%**

1) - 0309 Continued education and Training for new and current employees
2) - 0318 Membership for one in IAAO
3) - 0367 Digital Copier $209/mo, Savin copier $151.50/mo
4) - 0320 TBS Business Personal Proerty Audit - County Portion of Contract
5) - 0328 Q-Public $8,500

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 12 NAME: TAX COMMISSIONER

OBJECT OF EXPENDITURE	NUMBER 5112	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Elected Officials	5112.0101	$ 83,680	$ 85,156	$ 88,205	$ 83,054	$ 83,054	$ 89,235	$ 6,181	7.44%
Salaries - Regular	5112.0102	245,181	264,281	270,509	250,103	250,103	223,894	(26,209)	-10.48%
Salaries - Part Time	5112.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5112.0105	2,980	2,485	888	-	-	-	-	n/a
Salaries Total		**$ 331,841**	**$ 351,922**	**$ 359,602**	**$ 333,157**	**$ 333,157**	**$ 313,129**	**$ (20,028)**	**-6.01%**
Unemployment Insurance	5112.0108	$ 700	$ 452	$ 506	$ 451	$ 451	$ 903	$ 452	100.07%
Medicare	5112.0109	4,560	4,825	4,918	4,831	4,831	3,246	(1,584)	-32.80%
FICA	5112.0110	19,494	20,965	21,652	20,656	20,656	13,881	(6,774)	-32.80%
Retirement	5112.0111	49,205	33,779	49,768	19,156	19,156	20,326	1,170	6.11%
Health Insurance	5112.0112	69,611	77,623	68,482	69,635	69,635	76,150	6,515	9.36%
Workers' Compensation Insurance	5112.0113	852	877	959	933	893	2,300	1,367	146.54%
Retiree Health Insurance	5112.0115	-	-	-	5,399	5,399	5,400	1	0.03%
Benefits Total		**$ 144,422**	**$ 138,520**	**$ 146,285**	**$ 121,060**	**$ 121,020**	**$ 122,207**	**$ 1,147**	**0.95%**
Personal Services Total		**$ 476,263**	**$ 490,443**	**$ 505,887**	**$ 454,218**	**$ 454,178**	**$ 435,337**	**$ (18,881)**	**-4.16%**
Books & Periodicals	5112.0219	$ -	$ -	$ -	$ 100	$ 100	$ 100	-	0.00%
Postage	5112.0224	10,021	13,257	8,374	13,500	10,000	10,000	(3,500)	-25.93%
General Operating Supplies	5112.0225	8,723	6,432	8,322	9,000	9,000	9,000	-	0.00%
Advertisements	5112.0226	240	3,876	10,005	500	500	500	-	0.00%
Specialty Supplies	5112.0227	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5112.0243	443	265	103	500	500	500	-	0.00%
Tires & Batteries	5112.0248	-	-	2	-	-	-	-	n/a
Travel Expenditures	5112.0307	655	694	682	1,000	698	700	(300)	-30.00%
Legal	5112.0308	156	3,183	1,084	-	-	-	-	n/a
Conferences & Training	5112.0309	2,992	3,017	2,884	3,590	3,000	3,000	(590)	-16.43%
Accounting	5112.0314	33	2,304	-	-	-	-	-	n/a
Auditing	5112.0315	-	-	-	-	-	-	-	n/a
Dues	5112.0318	350	400	400	400	400	450	50	12.50%
Other Professional Fees[1]	5112.0320	31,871	35,994	36,163	30,000	36,500	37,000	7,000	23.33%
Communications	5112.0326	329	2,026	351	360	384	384	24	6.67%
Maintenance Contracts[2]	5112.0328	17,243	18,214	19,475	20,900	20,838	21,463	563	2.69%
Property & Liability Insurance	5112.0330	-	-	-	-	-		-	n/a
Uniforms	5112.0337	-	-	-	-	-		-	n/a
Miscellaneous	5112.0352	25	60	-	-	-	-	-	n/a
Repairs - Autos	5112.0361	19	70	257	100	11	100	-	0.00%
Operating Leases[3]	5112.0367	4,642	7,038	8,019	10,141	10,141	7,752	(2,389)	-23.56%
Software	5112.0466	-	960	-	-	-		-	n/a
Computer Hardware & Peripherals	5112.0468	-	-	-	-	-		-	n/a
Expendable Equipment	5112.0476	-	2,874	762	-	-		-	n/a
Operating Expenditures Total		**$ 77,742**	**$ 100,663**	**$ 96,882**	**$ 90,091**	**$ 92,072**	**$ 90,949**	**$ 858**	**0.95%**
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		**$ 554,005**	**$ 591,106**	**$ 602,770**	**$ 544,309**	**$ 546,250**	**$ 526,286**	**$ (18,023)**	**-3.31%**

(1) - #0320 - World Marketing - Atlanta = tag renewal mailing service
(2) - #0328 - Manatron software maintenance contract = $21,463
(3) - #0367 - Postage meter $4,884; Bank of America $2,868, plus additonal copy charges

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 13 NAME: INFORMATION TECHNOLOGY

OBJECT OF EXPENDITURE	NUMBER 5113	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Regular	5113.0102	$ 200,007	$ 281,926	$ 283,652	$ 272,147	$ 272,147	$ 217,942	$ (54,205)	-19.92%
Salaries - Part Time	5113.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5113.0105	-	-	-	-	-	-	-	n/a
Salaries - On-call Pay	5113.0106	-	-	-	-	-	7,800	7,800.00	n/a
Salaries Total		**$ 200,007**	**$ 281,926**	**$ 283,652**	**$ 272,147**	**$ 272,147**	**$ 225,742**	**$ (46,405)**	**-17.05%**
Unemployment	5113.0108	334	246	207	251	251	502	$ 251	100.20%
Medicare	5113.0109	2,868	4,003	3,988	3,946	3,946	3,160	(786)	-19.92%
FICA	5113.0110	12,441	17,116	17,051	16,873	16,873	13,512	(3,361)	-19.92%
Retirement	5113.0111	6,347	9,663	13,977	-	-	15,256	15,256	n/a
Health Insurance	5113.0112	18,465	32,504	37,574	37,409	37,409	33,377	(4,033)	-10.78%
Workers' Compensation Insurance	5113.0113	1,322	1,363	1,640	1,448	1,448	2,239	791	54.63%
Benefits Total		**$ 41,777**	**$ 64,895**	**$ 74,437**	**$ 59,927**	**$ 59,927**	**$ 68,046**	**$ 8,119**	**13.55%**
Personal Services Total		**$ 241,784**	**$ 346,821**	**$ 358,089**	**$ 332,075**	**$ 332,075**	**$ 293,789**	**$ (38,286)**	**-11.53%**
Books and Periodicals	5113.0219	$ 94	$ 203	$ 25	$ 300	$ 114	$ 300	$ -	0.00%
Postage	5113.0224	451	739	47	100	116	100	-	0.00%
General Operating Supplies	5113.0225	3,641	4,092	1,887	3,500	1,023	3,500	-	0.00%
Advertisements	5113.0226	-	-	-	-	-	-	-	n/a
Specialty Supplies	5113.0227	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5113.0243	-	262	333	500	466	500	-	0.00%
Tires & Batteries	5113.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5113.0307	-	810	644	500	653	500	-	0.00%
Legal	5113.0308	94	-	-	-	-	-	-	n/a
Conferences & Training	5113.0309	1,796	-	125	2,500	-	2,500	-	0.00%
Accounting	5113.0314	-	-	-	-	-	-	-	n/a
Auditing	5113.0315	-	-	-	-	-	-	-	n/a
Dues	5113.0318	-	-	-	-	-	-	-	n/a
Other Professional Fees	5113.0320	4,733	4,605	6,600	12,000	15,840	12,000	-	0.00%
LAN/WAN Connectivity	5113.0325	12,178	38,298	20,241	60,000	74,419	72,000	12,000	20.00%
Communications	5113.0326	4,405	5,837	4,558	6,400	4,576	5,400	(1,000)	-15.63%
Maintenance Contracts/Software[1]	5113.0328	49,098	53,063	99,339	145,600	145,600	133,600	(12,000)	-8.24%
Property & Liability Insurance	5113.0330	-	-	-	-	-	-	-	n/a
Miscellaneous	5113.0352	-	-	-	-	-	-	-	n/a
Repairs - Autos	5113.0361	-	521	46	1,000	-	1,000	-	0.00%
Operating Leases	5113.0367	-	-	-	-	-	-	-	n/a
Capitalized Salaries Offset	5113.0401	-	(3,715)	(38,324)	-	-	-	-	n/a
Capitalized Computer Hardware	5113.0464	52,339	80,170	80,218	-	-	-	-	n/a
Capitalized Computer Software	5113.0465	-	13,655	22,193	-	-	-	-	n/a
Software [3]	5113.0466	56,908	15,991	21,821	46,000	34,997	46,000	-	0.00%
Computer Hardware & Peripherals[2]	5113.0468	102,578	120,499	119,345	132,000	137,658	132,000	-	0.00%
Expendable Equipment	5113.0476	6,011	2,801	364	3,000	-	-	(3,000)	-100.00%
Local Area Network Infrastructure	5113.0500	7,686	6,688	5,579	10,000	-	-	(10,000)	-100.00%
Website Development	5113.0501	61,530	2,000	-	10,000	1,287	10,000	-	0.00%
Operating Expenditures Total		**$ 363,542**	**$ 346,519**	**$ 345,041**	**$ 433,400**	**$ 416,749**	**$ 419,400**	**$ (14,000)**	**-3.23%**
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		**$ 605,326**	**$ 693,340**	**$ 703,129**	**$ 765,475**	**$ 748,824**	**$ 713,189**	**$ (52,286)**	**-6.83%**

(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. Additional amount is for anticipated increases.
(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 licenses, New Microsoft Office licenses for new employees and replacement computers

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 14 NAME: VOTER REGISTRATION

OBJECT OF EXPENDITURE	NUMBER 5114	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Elected Officials	5114.0101	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Salaries - Regular	5114.0102	70,720	70,824	75,867	68,646	68,646	68,646	-	0.00%
Salaries - Part Time	5114.0103	8,085	30,964	13,697	39,591	39,591	15,000	(24,591)	-62.11%
Salaries - Overtime	5114.0105	840	3,182	-	3,331	3,331	-	(3,331)	-100.00%
Salaries - Poll Workers	5114.0106	-	33,120	-	40,500	40,500	-	(40,500)	-100.00%
Salaries Total		**$ 79,645**	**$ 138,090**	**$ 89,564**	**$ 152,068**	**$ 152,068**	**$ 83,646**	**$ (68,422)**	**-44.99%**
Unemployment Insurance	5114.0108	$ 276	$ 220	$ 207	$ 298	$ 298	$ 201	$ (97)	-32.62%
Medicare	5114.0109	1,076	1,441	1,222	1,618	1,618	995	(622)	-38.47%
FICA	5114.0110	4,601	6,161	5,227	6,917	6,917	4,256	(2,661)	-38.47%
Retirement	5114.0111	10,058	(14,435)	8,236	4,384	4,384	9,189	4,805	109.60%
Health Insurance	5114.0112	11,529	12,454	13,210	16,343	16,343	16,376	34	0.21%
Workers' Compensation Insurance	5114.0113	148	153	183	162	155	705	543	335.18%
Benefits Total		**$ 27,688**	**$ 5,994**	**$ 28,285**	**$ 29,722**	**$ 29,715**	**$ 31,723**	**$ 2,001**	**6.73%**
Personal Services Total		**$107,333**	**$ 144,084**	**$ 117,850**	**$ 181,791**	**$ 181,783**	**$ 115,370**	**$ 115,345**	**63.45%**
Postage[3]	5114.0224	$ 6,559	$ 4,809	$ 4,998	$ 6,500	$ 6,500	$ 11,020	$ 4,520	69.54%
General Operating Supplies	5114.0225	3,646	2,618	1,194	2,500	2,500	2,500	-	0.00%
Advertisements	5114.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5114.0243	-	-	-	-	-	-	-	n/a
Tires & Batteries	5114.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5114.0307	475	385	393	650	650	600	(50)	-7.69%
Legal	5114.0308	-	-	818	-	-	-	-	n/a
Conferences & Training	5114.0309	2,172	1,164	2,362	3,600	3,600	3,600	-	0.00%
Accounting	5114.0314	-	-	-	-	-	-	-	n/a
Auditing	5114.0315	-	-	-	-	-	-	-	n/a
Dues[7]	5114.0318	40	40	70	120	120	120	-	0.00%
Other Professional Fees	5114.0320	616	97	-	1,600	1,600	1,500	(100)	-6.25%
Communications	5114.0326	-	-	-	-	-	-	-	n/a
Maintenance Contracts[1]	5114.0328	479	526	512	500	500	500	-	0.00%
Property & Liability Insurance	5114.0330	-	-	-	-	-	-	-	n/a
Electricity	5114.0332	-	-	-	-	-	-	-	n/a
Natural Gas	5114.0333	-	-	-	-	-	-	-	n/a
Water & Sewer	5114.0334	-	-	-	-	-	-	-	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[2]	5114.0367	1,397	1,314	1,306	1,308	1,308	1,307	(1)	-0.08%
Software	5114.0466	-	960	-	-	-		-	n/a
Computer Hardware & Peripherals	5114.0468	-	-	-	-	-		-	n/a
Expendable Equipment	5114.0476	-	17,688	21,842	-	-		-	n/a
Operating Expenditures Total		**$ 15,384**	**$ 29,602**	**$ 33,496**	**$ 16,778**	**$ 16,778**	**$ 21,147**	**$ 4,369**	**26.04%**
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		**$122,717**	**$ 173,686**	**$ 151,346**	**$ 198,569**	**$ 198,561**	**$ 136,517**	**$ (62,052)**	**-31.25%**

(1) - #0328 Maintenance of LaserFiche =est. $500
(2) - #0367 Copier at $109.00 per month
(3) - #0224 for voter ID cards as a result of reapportionment

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 15 NAME: BOARD OF EQUALIZATION

OBJECT OF EXPENDITURE	NUMBER 5115	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Regular	5115.0102	$ 10,500	$ 10,800	$ 27,750	$ 16,200	$ 6,000	$ 16,200	$ -	0.00%
Salaries - Part Time	5115.0103	-						-	n/a
Salaries - BOE	5115.0104	-						-	n/a
Salaries - Overtime	5115.0105	-						-	n/a
Salaries Total		**$ 10,500**	**$ 10,800**	**$ 27,750**	**$ 16,200**	**$ 6,000**	**$ 16,200**	**$ -**	**0.00%**
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		**$ 10,500**	**$ 10,800**	**$ 27,750**	**$ 16,200**	**$ 6,000**	**$ 16,200**	**$ -**	**0.00%**
Books & Periodicals	5115.0219	$ -	$ -	$ -	$ -	$ -		$ -	n/a
Postage	5115.0224	-	-	-	-	-		-	n/a
General Operating Supplies	5115.0225	293	108	543	200	-	200	-	0.00%
Advertisements	5115.0226	-	20	-	-	-		-	n/a
Fuel & Lubricants	5115.0243	-	-	-	-	-		-	n/a
Tires & Batteries	5115.0248	-	-	-	-	-		-	n/a
Travel Expenditures	5115.0307	886	1,448	635	800	4,067	2,000	1,200	150.00%
Legal	5115.0308	-	-	-	-	-		-	n/a
Conferences & Training	5115.0309	1,090	415	719	1,500	2,000	1,500	-	0.00%
Accounting	5115.0314	-	-	-	-	-		-	n/a
Auditing & Penalties on Digest	5115.0315	-	-	-	-	-		-	n/a
Dues	5115.0318	-	-	-	-	-		-	n/a
Other Professional Fees	5115.0320	-	-	-	-	-		-	n/a
Communications	5115.0326	-	-	-	-	-		-	n/a
Maintenance Contracts	5115.0328	-	-	-	-	-		-	n/a
Property & Liability Insurance	5115.0330	-	-	-	-	-		-	n/a
Uniforms	5115.0337	-	-	-	-	-		-	n/a
Miscellaneous	5115.0352	-	-	-	-	-		-	n/a
Repairs - Autos	5115.0361	-	-	-	-	-		-	n/a
Operating Leases	5115.0367	-	-	-	-	-		-	n/a
Mapping	5115.0368	-	-	-	-	-		-	n/a
Software	5115.0466	-	-	-	-	-		-	n/a
Computer Hardware & Peripherals	5115.0468	-	-	-	-	-		-	n/a
Operating Expenditures Total		**$ 2,269**	**$ 1,991**	**$ 1,897**	**$ 2,500**	**$ 6,067**	**$ 3,700**	**$ 1,200**	**48.00%**
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		**$ 12,769**	**$ 12,791**	**$ 29,647**	**$ 18,700**	**$ 12,067**	**$ 19,900**	**$ 1,200**	**6.42%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 28 NAME: COOPERATIVE EXTENSION SERVICE

OBJECT OF EXPENDITURE	5128	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Regular[2]	5128.0102	$ 30,771	$ 32,179	$ 35,598	$ 34,145	$ 34,145	$ 34,317	$ 172	0.51%
Salaries - Part Time	5128.0103	28,314	31,978	42,726	37,523	37,523	36,092	(1,431)	-3.81%
Salaries - Overtime	5128.0105	-	-	-	-	-		-	n/a
Salaries Total		**$ 59,085**	**$ 64,156**	**$ 78,324**	**$ 71,668**	**$ 71,668**	**$ 70,409**	**$ (1,259)**	**-1.76%**
Unemployment Insurance	5128.0108	$ 307	$ 174	$ 196	$ 202	$ 339	$ 426	$ 224	111.01%
Medicare	5128.0109	666	823	974	1,039	1,001	966	(74)	-7.09%
FICA	5128.0110	2,605	2,025	4,273	4,443	4,443	4,128	(315)	-7.09%
Retirement	5128.0111	3,698	4,310	5,383	4,493	2,575	6,895	2,402	53.45%
Health Insurance	5128.0112	10,179	12,962	10,460	10,732	10,515	10,911	180	1.67%
Workers' Compensation Insurance	5128.0113	210	217	236	249	238	630	381	153.10%
Benefits Total		**$ 17,665**	**$ 20,511**	**$ 21,522**	**$ 21,158**	**$ 19,111**	**$ 23,956**	**$ 2,798**	**13.22%**
Personal Services Total		**$ 76,750**	**$ 84,668**	**$ 99,846**	**$ 92,826**	**$ 90,779**	**$ 94,365**	**$ 1,539**	**1.66%**
Books & Periodicals	5128.0219	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Postage	5128.0224	410	311	396	400	300	400	-	0.00%
General Operating Supplies	5128.0225	2,949	2,832	2,022	2,600	722	2,100	(500)	-19.23%
Advertisements	5128.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5128.0243	1,465	1,367	942	1,500	1,416	1,500	-	0.00%
Janitorial Supply	5128.0244	-	-	-	-	-	-	-	n/a
Tires & Batteries	5128.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5128.0307	8,919	9,753	-	-	-	-	-	n/a
Legal	5128.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5128.0309	1,038	820	827	1,200	732	1,000	(200)	-16.67%
Accounting	5128.0314	-	-	-	-	-	-	-	n/a
Auditing	5128.0315	-	-	-	-	-	-	-	n/a
Dues	5128.0318	155	230	80	300	80	300	-	0.00%
Other Professional Fees	5128.0320	213	-	-	-	-	-	-	n/a
Communications	5128.0326	376	389	474	400	354	400	-	0.00%
Maintenance Contracts	5128.0328	95	745	275	300	300	300	-	0.00%
Property & Liability Insurance	5128.0330	1,041	1,093	757	965	1,269	1,269	304	31.50%
Electricity	5128.0332	4,207	4,189	4,004	4,500	4,381	4,400	(100)	-2.22%
Uniforms	5128.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5128.0352	-	-	-	-	-	-	-	n/a
Repairs - Other	5128.0360	-	-	200	500	-	200	(300)	-60.00%
Repairs - Autos	5128.0361	118	(108)	231	400	55	400	-	0.00%
Repairs Bldgs & Grounds	5128.0362	428	-	-	-	-	-	-	n/a
Operating Leases[(1)]	5128.0367	2,756	3,021	2,303	2,928	3,948	3,948	1,020	34.84%
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		**$ 29,997**	**$ 25,046**	**$ 12,555**	**$ 15,993**	**$ 13,557**	**$ 16,217**	**$ 224**	**1.40%**
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		**$ 106,747**	**$ 109,714**	**$ 112,401**	**$ 108,819**	**$ 104,336**	**$ 110,582**	**$ 1,763**	**1.62%**

(1) - #0367 - Copier lease $ 329.00 per month

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 30 NAME: PURCHASING

OBJECT OF EXPENDITURE	NUMBER 5130	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Regular	5130.0102	$ 103,563	$ 89,492	$ 88,467	$ 84,899	$ 84,899	$ 52,457	$ (32,442)	-38.21%
Salaries - Part Time	5130.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5130.0105	-	6	-	-	-	-	-	n/a
Salaries Total		**$ 103,563**	**$ 89,498**	**$ 88,467**	**$ 84,899**	**$ 84,899**	**$ 52,457**	**$ (32,442)**	**-38.21%**
Unemployment Insurance	5130.0108	$ 216	$ 93	$ 86	$ 100	$ 100	$ 100	$ (0)	-0.30%
Medicare	5130.0109	1,500	1,287	1,229	1,231	1,231	761	(470)	-38.21%
FICA	5130.0110	6,413	5,505	5,254	5,264	5,264	3,252	(2,011)	-38.21%
Retirement	5130.0111	5,249	2,621	3,504	-	-	3,672	3,672	n/a
Health Insurance	5130.0112	8,451	12,328	10,718	10,765	10,765	-	(10,765)	-100.00%
Workers' Compensation Insurance	5130.0113	139	144	174	169	162	539	370	218.84%
Benefits Total		**$ 21,968**	**$ 21,978**	**$ 20,964**	**$ 17,529**	**$ 17,522**	**$ 8,324**	**$ (9,205)**	**-52.51%**
Personal Services Total		**$ 125,531**	**$ 111,476**	**$ 109,432**	**$ 102,428**	**$ 102,421**	**$ 60,781**	**$ (41,648)**	**-40.66%**
Books and Periodicals	5130.0219	$ 40	$ 20	$ 20	$ 20	$ 20	$ 20	$ -	0.00%
Postage	5130.0224	91	167	18	125	125	50	(75)	-60.00%
General Operating Supplies	5130.0225	3,917	594	537	1,000	1,000	1,200	200	20.00%
Advertisements	5130.0226	180	-	-	-	-	-	-	n/a
Fuel & Lubricants	5130.0243	-	-	41	100	100	100	-	0.00%
Tires & Batteries	5130.0248	-	-	-	-	-	-	-	n/a
Small Tools	5130.0249	-	-	-	-	-	-	-	n/a
Travel Expenditures	5130.0307	1,363	2,486	29	2,700	2,700	2,500	(200)	-7.41%
Legal	5130.0308	719	31	63	200	200	-	(200)	-100.00%
Conferences & Training	5130.0309	1,450	1,574	2,939	1,500	1,500	1,500	-	0.00%
Accounting	5130.0314	-	-	-	-	-	-	-	n/a
Auditing	5130.0315	-	-	-	-	-	-	-	n/a
Dues	5130.0318	50	380	380	380	380	380	-	0.00%
Other Professional Fees	5130.0320	109	-	-	-	-		-	n/a
Communications	5130.0326	1,085	534	464	550	550	400	(150)	-27.27%
Maintenance Contracts	5130.0328	380	1,040	458	1,100	1,100	1,000	(100)	-9.09%
Property & Liability Insurance	5130.0330	-	-	(28)	-	-	-	-	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	-	-	-	-	-	-	-	n/a
Expendable Equipment	5130.0467	(554)	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5130.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5130.0476	-	-	-	-	-	-	-	n/a
Auction		-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 8,831**	**$ 6,827**	**$ 4,920**	**$ 7,675**	**$ 7,675**	**$ 7,150**	**$ (525)**	**-6.84%**
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		**$ 134,362**	**$ 118,304**	**$ 114,352**	**$ 110,103**	**$ 110,096**	**$ 67,931**	**$ (42,173)**	**-38.30%**

1) - 0328 Harris program maintenance

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 33 NAME: CODE COMPLIANCE

OBJECT OF EXPENDITURE	NUMBER 5133	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Regular	5133.0102	$ 128,810	$ 151,898	$ 122,464	$ 119,086	$ 119,086	$ 52,933	$ (66,153)	-55.55%
Salaries - Part Time	5133.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5133.0105	5,206	6,002	320	1,936	143	-	(1,936)	-100.00%
Salaries Total		**$ 134,016**	**$ 157,900**	**$ 122,784**	**$ 121,022**	**$ 119,229**	**$ 52,933**	**$ (68,089)**	**-56.26%**
Unemployment Insurance	5133.0108	$ 261	$ 170	$ 131	$ 150	$ 69	$ 100	$ (50)	-33.53%
Medicare	5133.0109	1,897	2,214	1,719	1,755	1,755	768	(987)	-56.26%
FICA	5133.0110	8,111	9,468	7,350	7,503	7,503	3,282	(4,221)	-56.26%
Retirement	5133.0111	10,931	10,960	10,629	6,253	6,253	9,958	3,705	59.25%
Health Insurance	5133.0112	18,250	22,287	16,220	21,179	17,594	5,737	(15,442)	-72.91%
Workers' Compensation Insurance	5133.0113	434	448	538	476	455	1,093	618	129.80%
Benefits Total		**$ 39,884**	**$ 45,548**	**$ 36,587**	**$ 37,317**	**$ 33,629**	**$ 20,938**	**$ (16,378)**	**-43.89%**
Personal Services Total		**$ 173,900**	**$ 203,448**	**$ 159,371**	**$ 158,339**	**$ 152,858**	**$ 73,872**	**$ (84,467)**	**-53.35%**
Books & Periodicals	5133.0219	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Postage	5133.0224	124	108	126	175	83	175	-	0.00%
General Operating Supplies	5133.0225	3,433	2,707	1,116	3,200	372	1,500	(1,700)	-53.13%
Advertisements	5133.0226	-	-		-	-	-	-	n/a
Specialty Supplies	5133.0227	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5133.0243	7,412	7,937	4,001	4,000	2,125	4,000	-	0.00%
Tires & Batteries	5133.0248	94	929	706	750	379	750	-	0.00%
Travel Expenditures	5133.0307	3,103	1,068	1,898	1,000	800	1,000	-	0.00%
Legal	5133.0308	849	-	63	-	-	-	-	n/a
Conferences & Training	5133.0309	3,698	1,649	2,687	1,700	1,467	1,500	(200)	-11.76%
Accounting	5133.0314	-	-	-	-	-	-	-	n/a
Auditing	5133.0315	-	-	-	-	-	-	-	n/a
Dues	5133.0318	550	440	200	500	500	200	(300)	-60.00%
Other Professional Fees	5133.032	-	-	-	-	-	-	-	n/a
Damages, Rewards, & Indemnities	5133.0321	-	-	-	-	-	-	-	n/a
Communications	5133.0326	2,074	1,190	1,043	1,200	1,068	1,200	-	0.00%
Maintenance Contracts	5133.0328	-	-	-	-	-	-	-	n/a
Property & Liability Insurance	5133.033	-	-	-	-	-	-	-	n/a
Uniforms	5133.0337	4,566	2,926	1,538	2,900	1,495	1,500	(1,400)	-48.28%
Miscellaneous	5133.0352	59	83	33	-	-	-	-	n/a
Repairs - Autos	5133.0361	290	501	1,181	700	205	700	-	0.00%
Operating Leases	5133.0367	-	-	-	-	-	-	-	n/a
Software	5133.0466	-	960	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5133.0468	2,383	-	-	-	-	-	-	n/a
Small Equipment (Patrol Cars)	5133.0469	-	146	98	-	-	-	-	n/a
Operating Expenditures Total		**$ 28,635**	**$ 20,644**	**$ 14,690**	**$ 16,125**	**$ 8,494**	**$ 12,525**	**$ (3,600)**	**-22.33%**
Debt Service - Principal	5133.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5133.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Code Compliance Officer Total		**$ 202,535**	**$ 224,092**	**$ 174,061**	**$ 174,464**	**$ 161,352**	**$ 86,397**	**$ (88,067)**	**-50.48%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 39 NAME: BUILDINGS & GROUNDS

OBJECT OF EXPENDITURE	NUMBER 5139	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Regular[1]	5139.0102	$ 322,567	$ 285,865	$ 294,318	$ 303,634	$ 303,634	$ 301,784	$ (1,850)	-0.61%
Salaries - Part Time	5139.0103	11,740	11,766	11,216	12,251	12,251	12,251	(0)	0.00%
Salaries - Overtime	5139.0105	661	646	418	2,118	-	-	(2,118)	-100.00%
Salaries Total		**$ 334,968**	**$ 298,277**	**$ 305,953**	**$ 318,004**	**$ 315,885**	**$ 314,035**	**$ (3,969)**	**-1.25%**
Unemployment Insurance	5139.0108	$ 728	$ 366	$ 369	$ 451	$ 836	$ 802	$ 351	77.69%
Medicare	5139.0109	4,706	4,105	4,198	4,611	4,611	4,554	(58)	-1.25%
FICA	5139.0110	20,123	17,552	17,951	19,716	19,716	19,470	(246)	-1.25%
Retirement	5139.0111	17,282	17,618	19,165	-	-	21,125	21,125	n/a
Health Insurance	5139.0112	52,842	56,226	50,637	65,720	58,045	71,196	5,476	8.33%
Workers' Compensation Insurance	5139.0113	8,447	8,705	10,678	10,593	10,133	9,865	(728)	-6.87%
Benefits Total		**$ 104,128**	**$ 104,572**	**$ 102,998**	**$ 101,091**	**$ 93,341**	**$ 127,011**	**$ 25,920**	**25.64%**
Personal Services Total		**$ 439,096**	**$ 402,849**	**$ 408,951**	**$ 419,095**	**$ 409,227**	**$ 441,047**	**$ 21,951**	**5.24%**
Books & Periodicals	5139.0219	$ -	$ -	$ -	$ -	$ 163	$ -	$ -	n/a
Postage	5139.0224	36	36	4	50	-	50	-	0.00%
General Operating Supplies	5139.0225	8,671	5,055	6,687	7,200	5,157	7,200	-	0.00%
Advertisements	5139.0226	17	80	-	-	-	-	-	n/a
Specialty Supplies	5139.0227	-	-				-	-	n/a
Fuel & Lubricants	5139.0243	21,197	19,179	9,611	15,000	12,650	15,000	-	0.00%
Tires & Batteries	5139.0248	821	534	893	1,200	438	1,200	-	0.00%
Small Tools	5139.0249	-	-	-	-	-	-	-	n/a
Travel Expenditures	5139.0307	35	88	-	150	-	150	-	0.00%
Legal	5139.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5139.0309	-	156	300	200	220	300	100	50.00%
Accounting	5139.0314	-	-	-	-	-	-	-	n/a
Auditing	5139.0315	-	-	-	-	-	-	-	n/a
Dues	5139.0318	-	-	-	-	-	-	-	n/a
Other Professional Fees	5139.0320	297	97	83	-	-	-	-	n/a
Rewards, Damages, Indem.	5139.0321	-	-	-	-	-	-	-	n/a
Communications	5139.0326	2,530	2,348	2,174	2,500	2,448	2,500	-	0.00%
Maintenance Contracts	5139.0328	-	300	(6,963)	300	300	300	-	0.00%
Property & Liability Insurance	5139.0330	3,169	3,175	2,516	2,180	2,866	2,866	686	31.48%
Electricity	5139.0332	574	1,550	1,328	1,400	1,200	1,260	(140)	-10.00%
Natural Gas	5139.0333	(362)	3,264	3,089	3,300	3,200	3,300	-	0.00%
Water & Sewerage	5139.0334	-	-	-	-	-	-	-	n/a
Uniforms	5139.0337	598	182	563	700	626	1,200	500	71.43%
Miscellaneous	5139.0352	-	24	42	-	-	-	-	n/a
Repairs - Equipment	5139.0360	1,696	288	252	-	808	150	150	n/a
Repairs - Autos	5139.0361	2,010	1,682	1,397	2,000	116	2,000	-	0.00%
Repairs - Building & Grounds	5139.0362	24	109,311	59,757	113,000	69,596	100,000	(13,000)	-11.50%
Operating Leases	5139.0367	-	-	-	-	-	-	-	n/a
Salaries & Benefits Capitalized	5139.0402	(23,883)	(12,679)	(14,156)	-	-	-	-	n/a
Software	5139.0466	-	960	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5139.0468	-	-	-	-	-	-	-	n/a
Non-structural Improvements	5139.0474	-	-	-	-	-	-	-	n/a
Expendable Equipment	5139.0476	1,507	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 18,937**	**$ 135,631**	**$ 67,578**	**$ 149,180**	**$ 99,788**	**$ 137,476**	**$ (11,704)**	**-7.85%**
Debt Service - Principal	5139.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5139.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Buildings & Grounds Total		**$ 458,033**	**$ 538,480**	**$ 476,529**	**$ 568,275**	**$ 509,015**	**$ 578,523**	**$ 10,247**	**1.80%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 18 NAME: SHERIFF'S DEPARTMENT

OBJECT OF EXPENDITURE	NUMBER 5218	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Elected Officials	5218.0101	$ 102,949	$ 104,764	$ 108,342	$ 102,019	$ 102,019	$ 109,607	$ 7,588	7.44%
Salaries - Regular	5218.0102	2,829,423	2,829,676	3,026,317	2,923,204	2,923,204	2,886,407	(36,796)	-1.26%
Salaries - Part Time	5218.0103	40,587	46,820	45,545	75,126	75,126	75,126	(0)	0.00%
Salaries - Overtime	5218.0105	160,314	112,158	63,317	118,687	43,403	57,600	(61,087)	-51.47%
Salaries Total		**$ 3,133,273**	**$ 3,093,418**	**$ 3,243,522**	**$ 3,219,036**	**$ 3,143,752**	**$ 3,128,740**	**$ (90,296)**	**-2.81%**
Unemployment Insurance	5218.0108	$ 5,401	$ 3,312	$ 3,659	$ 4,012	$ 7,311	$ 7,924	$ 3,912	97.51%
Medicare	5218.0109	44,070	42,921	44,692	46,676	46,676	43,777	(2,899)	-6.21%
FICA	5218.0110	187,930	183,524	192,014	199,580	199,580	187,186	(12,394)	-6.21%
Retirement	5218.0111	237,645	236,883	241,356	239,008	233,456	243,330	4,322	1.81%
Health Insurance	5218.0112	525,759	542,177	548,557	547,136	556,497	565,469	18,333	3.35%
Workers' Compensation Insurance	5218.0113	62,118	63,665	76,660	68,415	65,447	125,134	56,719	82.90%
Medicare Supplement	5218.0114	-	-	-	-	-	-	-	n/a
Retiree Health Insurance	5218.0115	-	-	-	-	58,825	58,825	58,825	n/a
Benefits Total		**$ 1,062,923**	**$ 1,072,483**	**$ 1,106,938**	**$ 1,104,828**	**$ 1,167,792**	**$ 1,231,645**	**$ 126,818**	**11.48%**
Personal Services Total[1]		**$ 4,196,196**	**$ 4,165,901**	**$ 4,350,459**	**$ 4,323,864**	**$ 4,311,545**	**$ 4,360,386**	**$ 36,522**	**0.84%**
Books & Periodicals	5218.0219	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Postage	5218.0224	3,060	2,962	3,266	3,000	2,481	3,000	-	0.00%
General Operating Supplies	5218.0225	51,828	42,187	36,539	60,000	24,073	60,000	-	0.00%
Advertisements	5218.0226	748	2,164	1,736	3,000	864	3,000	-	0.00%
Specialty Supplies	5218.0227	13,252	-	-	-	-	-	-	n/a
Fuel & Lubricants	5218.0243	353,926	465,646	296,968	225,000	364,400	350,000	125,000	55.56%
Tires & Batteries	5218.0248	14,356	34,968	46,550	45,000	49,394	50,000	5,000	11.11%
Travel Expenditures	5218.0307	2,126	2,894	2,436	8,000	3,233	5,000	(3,000)	-37.50%
Legal	5218.0308	5,462	2,413	3,883	-	675	4,000	4,000	n/a
Conferences & Training	5218.0309	12,734	9,404	7,370	20,000	8,000	20,000	-	0.00%
Accounting	5218.0314	-	-	315	-	-	-	-	n/a
Auditing	5218.0315	444	-	-	-	-	-	-	n/a
Dues	5218.0318	998	220	1,990	1,450	1,450	2,000	550	37.93%
Other Professional Fees	5218.0320	1,103	847	4,911	2,500	3,787	4,500	2,000	80.00%
Damages & Indemnities	5218.0321	250	3,296	-	5,000	685	5,000	-	0.00%
Communications	5218.0326	52,237	62,304	47,152	45,600	44,864	50,000	4,400	9.65%
Maintenance Contracts[2]	5218.0328	15,289	13,693	35,026	60,000	41,338	45,000	(15,000)	-25.00%
Property & Liability Insurance	5218.0330	62,302	56,542	46,485	38,882	51,122	50,686	11,805	30.36%
Electricity	5218.0332	43	-	3,592	-	-	-	-	n/a
Uniforms	5218.0337	28,427	40,880	42,385	65,000	7,000	50,000	(15,000)	-23.08%
Miscellaneous	5218.0352	440	4	25	-	-	-	-	n/a
Repairs- Other/Communications	5218.0360						10,000		
Repairs - Autos	5218.0361	84,008	78,774	77,517	100,000	75,877	90,000	(10,000)	-10.00%
Repairs - Buildings & Grounds	5218.0362	-	160	93	-	-	-	-	n/a
Operating Leases[3]	5218.0367	1,313	6,542	7,046	15,000	9,927	9,927	(5,073)	-33.82%
Software	5218.0466	11,604	3,538	295	3,000	-	2,000	(1,000)	-33.33%
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- Radios	5218.0475						5,000	5,000	n/a
Expendable Equipment- Weapons	5218.0476	28,025	-	195,539	-	11,351	10,000	10,000	n/a
LAN Infrastructure	5218.0500	-	-	-	-	-	-	-	n/a
Homeland Security Grant	5218.0501	7,277	9,291	-	-	-	-	-	n/a
GOHS Grant	5218.0502	-	-	-	-	-	-	-	n/a
Bullet Proof Vest Program	5218.0503	11,514	7,091	12,811	12,000	11,418	12,000	-	0.00%
Digital Signage Grant	5218.0504	-	-	41,049	-	-		-	n/a
Operating Expenditures Total		**$ 782,745**	**$ 845,821**	**$ 914,978**	**$ 712,432**	**$ 711,939**	**$ 841,113**	**$ 128,682**	**18.06%**
Debt Service - Principal	5218.0477	$ 164,137	$ 359,634	$ -	$ -	$ -		$ -	n/a
Debt Service - Interest	5218.0478	22,439	30,817	-	-	-		-	n/a
Debt Service Total		**$ 186,576**	**$ 390,451**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay	5218.0471	**$ 507,970**	**$ 574,668**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Sheriff's Department Total		**$ 5,673,487**	**$ 5,976,840**	**$ 5,265,438**	**$ 5,036,296**	**$ 5,023,484**	**$ 5,201,499**	**$ 165,203**	**3.28%**

(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 computers in vehichles, maintenance 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.
Comnetix-$18,392, Rite Weight Scales-$282, Xerox-$1,239, Sprint Mobile Air Cards- $20,000, Susteen Inc. $800, Duplicating Products for 3 copiers-$10,000.
Note: -0328 totals $50,713 due to final figures in footnotes being updated after adopted budget.
(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. Line item was budgeted at $2,000 for potential additional employees.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT:19 NAME: JAIL

OBJECT OF EXPENDITURE	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Regular	5219.0102	$1,490,708	$ 1,579,619	$ 2,074,575	$ 2,265,631	$ 2,265,631	$ 2,551,824	$ 286,193	12.63%
Salaries - Part Time	5219.0103	28,093	29,259	23,756	52,602	14,821	40,000	(12,602)	-23.96%
Salaries - Overtime	5219.0105	136,311	121,353	157,161	150,000	228,738	201,042	51,042	34.03%
Salaries Total		**$1,655,112**	**$ 1,730,231**	**$ 2,255,492**	**$ 2,468,233**	**$ 2,509,190**	**$ 2,792,866**	**$ 324,634**	**13.15%**
Unemployment Insurance	5219.0108	$ 4,029	$ 2,840	$ 3,797	$ 3,661	$ 7,824	$ 8,325	$ 4,664	127.40%
Medicare	5219.0109	22,787	24,060	31,234	35,789	35,789	37,001	1,212	3.39%
FICA	5219.0110	97,434	101,996	133,487	153,030	153,030	158,213	5,183	3.39%
Retirement	5219.0111	64,838	57,367	70,308	48,661	46,946	92,036	43,375	89.14%
Health Insurance	5219.0112	291,249	357,506	388,200	566,711	566,000	599,114	32,403	5.72%
Workers' Compensation Insurance	5219.0113	25,869	31,602	67,829	84,944	81,259	98,635	13,691	16.12%
Benefits Total		**$ 506,206**	**$ 575,369**	**$ 694,855**	**$ 892,797**	**$ 890,849**	**$ 993,325**	**$ 100,528**	**11.26%**
Personal Services Total[1]		**$2,161,318**	**$ 2,305,600**	**$ 2,950,347**	**$ 3,361,030**	**$ 3,400,039**	**$ 3,786,191**	**$ 425,161**	**12.65%**
General Operating Supplies	5219.0225	$ 47,294	$ 43,315	$ 46,405	$ 80,000	$ 41,496	$ 75,000	$ (5,000)	-6.25%
Advertisements	5219.0226	-	-	-	-	-	-	-	n/a
Specialty Supplies	5219.0227	-	-	-	-	-	-	-	n/a
Clothing For Prisoners	5219.0236	614	3,586	15,162	50,000	25,054	25,000	(25,000)	-50.00%
Food & Kitchen Supplies	5219.0242	207,417	201,704	203,704	275,000	189,138	275,000	-	0.00%
Janitorial Supply	5219.0244	-	-	-	-	-	-	-	n/a
Medical Supplies & Treatment	5219.0245	243,146	230,587	233,317	276,000	276,000	300,000	24,000	8.70%
Travel Expenditures	5219.0307	106	690	1,245	3,000	1,513	3,000	-	0.00%
Legal	5219.0308	804	85	438	-	-	-	-	n/a
Conferences & Training	5219.0309	1,035	708	512	10,000	-	10,000	-	0.00%
Other Professional Fees	5219.0320	1,059	1,626	4,891	2,500	128	2,500	-	0.00%
Rewards Damages and Indem.	5219.0321	1,000	-	1,400	3,000	3,000	3,000	-	0.00%
Communications	5219.0326	-	-	-	-	-	-	-	n/a
Maintenance Contracts	5219.0328	2,881	1,890	5,655	65,000	25,075	36,548	(28,452)	-43.77%
Property & Liability Insurance	5219.0330	22,740	20,710	18,705	34,555	45,433	45,500	10,945	31.68%
Electricity	5219.0332	42,245	44,827	62,885	175,000	123,054	125,000	(50,000)	-28.57%
Natural Gas	5219.0333	22,522	26,270	33,233	100,000	62,589	75,000	(25,000)	-25.00%
Water & Sewerage	5219.0334	41,241	45,837	140,060	63,000	152,660	150,000	87,000	138.10%
Uniforms	5219.0337	8,358	9,236	10,072	30,000	10,836	10,000	(20,000)	-66.67%
Miscellaneous	5219.0352	-	73	-			-	-	n/a
Repairs- Buildings & Grounds	5219.0362	21,303	15,622	11,801	35,000	14,363	35,000	-	0.00%
Inmate Housing	5219.0366	435,281	440,165	307,746	-	-	-	-	n/a
Operating Lease	5219.0367	-	538	10,778	9,924	11,616	11,616	1,692	17.05%
Software	5219.0466	1,614	151	5,000	-	1,250	1,200	1,200	n/a
Expendable Equipment - Radios	5219.0475						10,000	10,000	n/a
Expendable Equipment - Weapons	5219.0476						10,000	10,000	n/a
Computer Hardware	5219.0468	9,262	1,884	-	-	-	-	-	n/a
Operating Expenditures Total		**$1,109,922**	**$ 1,089,505**	**$ 1,113,009**	**$ 1,211,979**	**$ 983,205**	**$ 1,203,364**	**$ (8,615)**	**-0.71%**
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		**$3,271,240**	**$ 5,034,129**	**$ 4,063,357**	**$ 4,573,008**	**$ 4,383,244**	**$ 4,989,555**	**$ 416,547**	**9.11%**

0328 - Maintenance Contracts: American Pest Control-$1,200, Integrator Security-$20,000, Duplicating Products-$6,348, plus estimates for overages
0367 - Operating lease includes copiers from Delage at $11,616; 6 copiers @ $129.00, $200.55, $223.10, $257.85, $269.00, $286.50 per month

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 63 NAME: SCHOOL RESOURCE OFFICERS

OBJECT OF EXPENDITURE	NUMBER 5263	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Regular	5263.0102	$ 38,212	$ 112,864	$ 108,685	$ 103,330	$ 136,430	$ 136,430	$ 33,100	32.03%
Salaries - Part Time	5263.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5263.0105	3,132	1,062	674	-	-	-	-	n/a
Salaries Total		**$ 41,344**	**$ 113,926**	**$ 109,359**	**$ 103,330**	**$ 136,430**	**$ 136,430**	**$ 33,100**	**32.03%**
Unemployment Insurance	5263.0108	$ 73	$ 108	$ 135	$ 150	$ 335	$ 401	$ 251	166.53%
Medicare	5263.0109	497	1,590	1,452	1,498	1,980	1,978	480	32.03%
FICA	5263.0110	2,553	6,800	6,211	6,406	8,500	8,459	2,052	32.03%
Retirement	5263.0111	-	353	-	-	-	4,311	4,311	n/a
Health Insurance	5263.0112	(1,138)	20,212	26,183	27,390	33,262	37,988	10,598	38.69%
Workers' Compensation Insurance	5263.0113	722	786	946	836	800	5,964	5,128	613.54%
Benefits Total		**$ 2,707**	**$ 29,849**	**$ 34,928**	**$ 36,281**	**$ 44,877**	**$ 59,101**	**$ 22,820**	**62.90%**
Personal Services Total		**$ 44,051**	**$ 143,775**	**$ 144,288**	**$ 139,610**	**$ 181,307**	**$ 195,531**	**$ 55,921**	**40.05%**
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
									n/a
School Resoucre Officer Total		**$ 44,051**	**$ 143,775**	**$ 144,288**	**$ 139,610**	**$ 181,307**	**$ 195,531**	**$ 55,921**	**40.05%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT:20 NAME: CORONER

OBJECT OF EXPENDITURE	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Elected Officials	5220.0101	$ 10,213	$ 16,913	$ 17,844	$ 11,169	$ 11,169	$ 12,000	$ 831	7.44%
Salaries - Regular	5220.0102	2	-	-	-	-		-	n/a
Salaries - Part Time	5220.0103	8,925	5,112	8,011	8,011	8,011	8,605	594	7.41%
Salaries - Overtime	5220.0105	-	-					-	n/a
Salaries Total		**$ 19,140**	**$ 22,025**	**$ 25,855**	**$ 19,180**	**$ 19,180**	**$ 20,605**	**$ 1,425**	**7.43%**
Unemployment Insurance	5220.0108	133	69	47	47	47	102	$ 55	115.80%
Medicare	5220.0109	277	274	317	278	278	299	21	7.43%
FICA	5220.0110	1,185	1,172	1,356	1,189	1,189	1,278	88	7.43%
Retirement	5220.0111	1,093	1,093	1,093	1,093	1,093	1,093	(0)	-0.03%
Health Insurance	5220.0112	5,764	8,740	9,698	10,728	10,728	10,854	127	1.18%
Workers' Compensation Insurance	5220.0113	300	327	394	347	332	365	17	5.00%
Benefits Total		**$ 8,752**	**$ 11,675**	**$ 12,905**	**$ 13,683**	**$ 13,668**	**$ 13,990**	**$ 307**	**2.25%**
Personal Services Total		**$ 27,892**	**$ 33,700**	**$ 38,760**	**$ 32,863**	**$ 32,848**	**$ 34,595**	**$ 1,732**	**5.27%**
Postage	5220.0224	$ 8	$ -	$ -	$ 45	$ -	$ 15	$ (30)	-66.67%
General Operating Supplies[1]	5220.0225	1,395	324	1,104	2,250	1,100	1,250	(1,000)	-44.44%
Advertisements	5220.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5220.0243	485	1,183	702	400	1,200	1,200	800	200.00%
Tires & Batteries	5220.0248	-	-	-	400	-	400	-	0.00%
Travel Expenditures	5220.0307	1,887	1,068	802	1,100	627	1,000	(100)	-9.09%
Legal	5220.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5220.0309	1,938	1,419	1,119	1,600	-	1,500	(100)	-6.25%
Witness Fees	5220.0312	-	-	-	225	225	225	-	0.00%
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	8,917	13,095	11,352	10,000	10,780	11,000	1,000	10.00%
Communications	5220.0326	2,791	1,555	1,453	1,125	1,125	1,386	261	23.20%
Maintenance Contracts	5220.0328	-	-	-	-	-	-	-	n/a
Property & Liability Insurance	5220.0330	145	139	110	131	131	172	41	31.05%
Uniforms	5220.0337	80	72	-	-	-	-	-	n/a
Miscellaneous	5220.0352	-	-	-	-	-	-	-	n/a
Repairs - Autos	5220.0361	954	94	4,057	500	-	450	(50)	-10.00%
Operating Leases	5220.0367	-	-	-	-	-	-	-	n/a
Software	5220.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5220.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5220.0476	-	-	2,000	-	-	-	-	n/a
Operating Expenditures Total		**$ 18,825**	**$ 19,174**	**$ 22,924**	**$ 18,001**	**$ 15,413**	**$ 18,823**	**$ 822**	**4.56%**
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		**$ 46,717**	**$ 52,873**	**$ 61,684**	**$ 50,864**	**$ 48,261**	**$ 53,418**	**$ 2,554**	**5.02%**

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011- DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT:25 NAME: CORRECTIONAL INSTITUTE

OBJECT OF EXPENDITURE	NUMBER 5225	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Regular	5225.0102	$ 1,067,652	$ 954,726	$ 945,634	$ 989,901	$ 989,901	$ 789,142	$ (200,759)	-20.28%
Salaries - Part Time	5225.0103	19,407	65,841	35,399	23,388	23,388	23,388	-	0.00%
Inmate Salries	5225.0104	392	-	-	-	-	-	-	n/a
Salaries - Overtime	5225.0105	65,629	72,153	56,474	88,703	88,703	85,747	(2,957)	-3.33%
Salaries Total		**$ 1,153,080**	**$ 1,092,720**	**$ 1,037,507**	**$ 1,101,993**	**$ 1,101,993**	**$ 898,277**	**$ (203,716)**	**-18.49%**
Unemployment Insurance	5225.0108	$ 2,725	$ 1,578	$ 1,374	$ 1,605	$ 2,786	$ 2,420	$ 815	50.80%
Medicare	5225.0109	15,791	14,956	13,950	15,979	15,979	11,443	(4,536)	-28.39%
FICA	5225.0110	67,519	63,950	59,649	68,324	68,324	48,927	(19,397)	-28.39%
Retirement	5225.0111	47,044	12,625	41,763	5,293	2,008	38,437	33,144	626.15%
Health Insurance	5225.0112	237,121	241,539	229,853	242,492	232,292	197,137	(45,355)	-18.70%
Workers' Compensation Insurance	5225.0113	34,330	35,379	42,588	37,605	35,974	32,280	(5,326)	-14.16%
Benefits Total		**$ 404,530**	**$ 370,027**	**$ 389,178**	**$ 371,298**	**$ 357,362**	**$ 330,644**	**$ (40,654)**	**-10.95%**
Personal Services Total		**$ 1,557,610**	**$ 1,462,747**	**$ 1,426,684**	**$ 1,473,291**	**$ 1,459,355**	**$ 1,228,921**	**$ (244,370)**	**-16.59%**
Books & Periodicals	5225.0219	$ 1,562	$ 2,614	$ 148	$ 450	$ 606	$ 450	$ -	0.00%
Greenhouse Services	5225.0220	2,993	-	-	-	-	-	-	n/a
Farm Services	5225.0223	-	-	-	-	-	-	-	n/a
Postage	5225.0224	1,043	2,863	2,669	2,700	857	2,700	-	0.00%
General Operating Supplies	5225.0225	112,751	73,637	74,385	100,000	61,395	69,000	(31,000)	-31.00%
Advertisements	5225.0226	261	-	-	-	-	-	-	n/a
Specialty Supplies	5225.0227	-	-	-	-	-	-	-	n/a
Bedding	5225.0235	-	-	-	-	-	-	-	n/a
Clothing	5225.0236	-	9,870	11,359	11,300	12,349	15,000	3,700	32.74%
Discharge of Prisoners	5225.0237	(1,482)	702	(53)	-	-	-	-	n/a
Supplies- Food & Kitchen	5225.0242	352,865	361,009	309,303	363,295	387,676	-	(363,295)	-100.00%
Fuel & Lubricants	5225.0243	15,856	18,059	10,962	14,000	12,006	14,000	-	0.00%
Janitorial Supply, Linen	5225.0244	-	-	-	-	-	-	-	n/a
Medical Supplies & Treatment	5225.0245	6,828	393	14,430	50,850	150	20,000	(30,850)	-60.67%
Tires & Batteries	5225.0248	609	2,503	1,549	225	639	600	375	166.67%
Small Tools & Equipment	5225.0249	-	-	-	-	-	-	-	n/a
Relocation Expenditures	5225.0306	-	-	-	-	-	-	-	n/a
Travel Expenditures	5225.0307	3,169	2,223	1,828	3,000	7,522	3,000	-	0.00%
Legal	5225.0308	2,281	848	3,655	-	-	-	-	n/a
Conferences & Training	5225.0309	2,708	2,754	1,220	2,700	268	2,700	-	0.00%
Fire Department	5225.0310	-	-	-	-	-	-	-	n/a
Accounting	5225.0314	-	-	-	-	-	-	-	n/a
Auditing	5225.0315	814	-	-	-	-	-	-	n/a
Purchased/Contracted Services	5225.0317	107,969	127,517	105,339	144,094	144,094	429,410	285,316	198.01%
Dues	5225.0318	-	50	-	90	90	90	-	0.00%
Other Professional Fees	5225.0320	2,230	712	7,454	-	-	-	-	n/a
Damages & Indemnities	5225.0321	-	-	-	-	-	-	-	n/a
Communications	5225.0326	13,001	7,064	6,001	6,700	6,178	6,700	-	0.00%
Maintenance Contracts[1]	5225.0328	1,006	4,338	14,019	2,000	5,233	4,000	2,000	100.00%
Property & Liability Insurance	5225.0330	48,446	48,518	61,755	8,400	14,444	15,000	6,600	78.57%
Electricity	5225.0332	68,285	68,833	84,294	74,000	110,403	100,000	26,000	35.14%
Natural Gas	5225.0333	36,799	36,023	33,250	37,000	35,000	40,000	3,000	8.11%
Water & Sewerage	5225.0334	41,149	45,645	50,048	85,000	41,272	85,000	-	0.00%
Uniforms	5225.0337	10,352	6,736	9,534	15,000	14,634	14,000	(1,000)	-6.67%
Rent	5225.0338	-	-	19,483	33,401	33,401	33,401	-	0.00%
Veterinary Fees	5225.0350	-	-	-	-	-	-	-	n/a
Court Cost - Transcripts	5225.0351	-	-				-	-	n/a
Miscellaneous	5225.0352	2,184	5,063	2,769	-	2,538	-	-	n/a
Repairs - Equipment	5225.0360	18,656	5,805	8,196	7,000	10,462	7,000	-	0.00%
Repairs - Vehicles	5225.0361	5,179	4,191	6,090	5,000	1,067	4,000	(1,000)	-20.00%
Repairs - Buildings & Grounds	5225.0362	36,502	15	41,102	-	1,657	-	-	n/a
Operating Leases[2]	5225.0367	7,053	6,124	5,924	5,750	5,748	6,108	358	6.23%
Warden's House Improvements	5225.0400	-	-	-	-	-	-	-	n/a
Software	5225.0466	495	103	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5225.0468	1,186	-	-	-	-	-	-	n/a
Non-structural Improvements	5225.0474	-	-	-	-	-	-	-	n/a
Expendable Equipment[3]	5225.0476	-	10,062	41,161	12,500	3,926	1,500	(11,000)	-88.00%
Greenhouse Project	5225.0500	-	-	-	-	-	-	-	
J.C.C.I. - Roof Replacement	5225.0501	-	-	-	-	-	-	-	n/a
J.C.C.I. Security Camera System	5225.0502	-	4,200	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 902,750**	**$ 858,476**	**$ 927,873**	**$ 984,455**	**$ 913,615**	**$ 873,659**	**$ (110,796)**	**-11.25%**
Debt Service - Principal	5225.0477	$ -	$ -	$ -	$ -	$ -		$ -	**n/a**
Debt Service - Interest	5225.0478	-	-	-	-	-		-	**n/a**
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Assets Other	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		**$ 2,531,726**	**$ 2,348,414**	**$ 2,362,275**	**$ 2,457,746**	**$ 2,372,970**	**$ 2,102,580**	**$ (355,166)**	**-14.45%**

(1) - #0328 - Costs reduced due to IW Davis move, American Pest Control, $500/quarter, Laserfische $206
(2) - #0367 - Copier at $509.00 per month
(3) - #0476 - Contingency for minor equipment replacement
(4) - #0317 - Contract for Food Services of $304,410, Southern Health Partners Contract $125,000

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 26 NAME: J.C.C.I. FIRE BRIGADE

OBJECT OF EXPENDITURE	NUMBER 5226	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	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	$ 3,725	$ 6,734	$ 11,260	$ 14,500	$ 3,973	$ 15,000	$ 500	3.45%
Travel Expenses	5226.0307	-	-	85	-	-	-	-	n/a
Maintenance Contracts	5226.0328	869	-	-	-	-	-	-	n/a
Property & Liability Insurance	5226.0330	-	-	735	-	-	1,000	1,000	n/a
Electricty	5226.0332	-	-	2,034	-	17,902	16,000	16,000	n/a
Natural Gas	5226.0333	-	-	1,080	-	4,729	6,100	6,100	n/a
Water & Sewerage	5226.0334	-	-	-	-	11,893	12,500	12,500	n/a
Rent	5226.0338	500	-	-	-	-		-	n/a
Software	5226.0466	-	-	-	-	-		-	n/a
Computer Hardware & Peripherals	5226.0468	-	-	-	-	-		-	n/a
Capital Assets - Vehicles	5526.0471	9,400	4,545	-	-	-		-	n/a
Expendable Equipment	5226.0476	3,756	-	5,182	7,250	5,775	7,250	-	0.00%
Operating Expenditures Total		**$ 18,250**	**$ 11,279**	**$ 20,375**	**$ 21,750**	**$ 44,272**	**$ 57,850**	**$ 36,100**	**165.98%**
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		**$ 18,250**	**$ 11,279**	**$ 20,375**	**$ 21,750**	**$ 44,272**	**$ 57,850**	**$ 36,100**	**165.98%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 66 NAME: FIREMEN'S ASSOCIATION

OBJECT OF EXPENDITURE	NUMBER 5266	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Unemployment Insurance	5266.0108	$ -	$ -	$ -	$ -	$ -		$ -	n/a
Lt Life/Disability Insurance	5266.0112	12,896	12,888	15,274	15,501	15,501	15,501	(0)	0.00%
Workers' Compensation Insurance	5266.0113	1,849	18,654	27,511	31,126	31,126	31,126	(0)	0.00%
Benefits Total		**$ 14,745**	**$ 31,543**	**$ 42,786**	**$ 46,627**	**$ 46,627**	**$ 46,627**	**$ (0)**	**0.00%**
									n/a
Postage	5266.0224	$ -	$ -	$ 70	$ 50	$ 70	$ 70	$ 20	40.00%
General Operating Supplies	5266.0225	-	285	-	100	-	-	(100)	n/a
Fuel & Lubricants	5266.0243	-	-	-	-	-	-	-	n/a
Conferences & Training	5266.0309	-	-	-	100	-	-	(100)	n/a
Other Professional Fees	5266.0320	-	-	-	-	-	-	-	n/a
Maintenance Contracts	5266.0328	75	-	-	-	-	-	-	n/a
Repairs - Autos	5266.0361	-	-	-	-	-	-	-	n/a
Repairs - Buildings & Grounds	5266.0362	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 75**	**$ 285**	**$ 70**	**$ 250**	**$ 70**	**$ 70**	**$ (180)**	**-72.00%**
									n/a
East Jackson FD Transfers	5267.0340	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Interest	5266.0478	-	198,666	-	-	-	-	-	n/a
East Jackson FD Total		**$ -**	**$ 198,666**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
									n/a
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	**n/a**
									n/a
Firemen's Association Total		**$ 14,820**	**$ 230,494**	**$ 42,856**	**$ 46,877**	**$ 46,697**	**$ 46,697**	**$ (180)**	**-0.38%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 69 NAME: ANIMAL CONTROL

OBJECT OF EXPENDITURE	NUMBER 5269	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Regular	5269.0102	$ 61,640	$ 53,804	$ 68,133	$ 59,580	$ 59,580	$ 59,580	$ -	0.00%
Salaries - Part Time	5269.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5269.0105	5,541	3,939	2,951	3,024	1,967	-	(3,024)	-100.00%
Salaries Total		**$ 67,181**	**$ 57,743**	**$ 71,084**	**$ 62,604**	**$ 61,547**	**$ 59,580**	**$ (3,024)**	**-4.83%**
Unemployment Insurance	5269.0108	$ 195	$ 92	$ 89	$ 100	$ 193	$ 201	$ 101	100.40%
Medicare	5269.0109	1,093	822	1,038	908	908	864	(44)	-4.83%
FICA	5269.0110	4,675	3,513	4,537	3,881	3,881	3,694	(187)	-4.83%
Retirement	5269.0111	1,797	2,207	183	-	-	4,171	4,171	n/a
Health Insurance	5269.0112	8,852	8,143	11,177	10,707	16,319	16,314	5,607	52.37%
Workers' Compensation Insurance	5269.0113	444	457	550	486	500	1,268	782	160.79%
Benefits Total		**$ 17,056**	**$ 15,234**	**$ 17,574**	**$ 16,082**	**$ 21,801**	**$ 26,511**	**$ 10,429**	**64.85%**
Personal Services Total		**$ 84,237**	**$ 72,977**	**$ 88,658**	**$ 78,686**	**$ 83,347**	**$ 86,091**	**$ 7,405**	**9.41%**
Books & Periodicals	5269.0219	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Postage	5269.0224	-	-	-	-	-	150	150	n/a
General Operating Supplies	5269.0225	3,071	2,283	1,031	2,700	868	2,700	-	0.00%
Advertisements	5269.0226	-	217	-	-	-	-	-	n/a
Fuel & Lubricants	5269.0243	8,357	8,964	4,922	8,000	7,694	8,500	500	6.25%
Tires & Batteries	5269.0248	309	834	528	700	-	700	-	0.00%
Small Tools and Equipment	5269.0249	3,429	1,738	853	1,200	-	1,200	-	0.00%
Travel Expenditures	5269.0307	2,433	2,288	3,769	3,400	2,237	2,300	(1,100)	-32.35%
Legal	5269.0308	8,199	34,690	(3,866)	-	825	-	-	n/a
Conferences & Training	5269.0309	2,305	1,378	829	2,000	792	1,700	(300)	-15.00%
Accounting	5269.0314	-	-	-	-	-	-	-	n/a
Auditing	5269.0315	-	-	-	-	-	-	-	n/a
Dues	5269.0318	125	-	-	125	125	125	-	0.00%
Other Professional Fees	5269.0320	241	125	-	150	-	-	(150)	-100.00%
Damages, Rewards, & Indemnities	5269.0321	-	-	345	-	-	-	-	n/a
Communications	5269.0326	687	718	777	810	756	810	-	0.00%
Maintenance Contracts	5269.0328	-	791	1,115	1,178	1,178	1,178	-	0.00%
Property & Liability Insurance	5269.0330	-	-	25,000	-	-	-	-	n/a
Uniforms	5269.0337	2,093	1,772	1,482	1,400	-	1,400	-	0.00%
Animal Shelter Services	5269.0341	-	-	-	1,500	-	-	(1,500)	-100.00%
Miscellaneous	5269.0352	-	-	-	-	-	-	-	n/a
Repairs - Autos	5269.0361	1,516	244	1,184	1,000	92	1,000	-	0.00%
Operating Leases	5269.0367	-	1,832	2,852	2,748	2,748	2,748	-	0.00%
Software	5269.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5269.0468	-	-	-	-	-	-	-	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		**$ 34,151**	**$ 57,874**	**$ 40,821**	**$ 26,911**	**$ 17,315**	**$ 24,511**	**$ (2,400)**	**-8.92%**
Debt Service - Principal	5269.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5269.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Animal Control Total		**$ 118,388**	**$ 130,851**	**$ 129,478**	**$ 105,597**	**$ 100,662**	**$ 110,602**	**$ 5,005**	**4.74%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 70 NAME: ANIMAL SHELTER SERVICES

OBJECT OF EXPENDITURE	NUMBER 5270	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Supplies	5270.0225	$ 11,239	$ 9,090	$ 2,297	$ 8,100	$ 2,672	$ 8,100	$ -	0.00%
Animal Shelter Services	5270.0341	70,510	44,885	55,210	47,600	51,000	55,000	7,400	15.55%
Expendable Equipment	5270.0476	-	-	-	-	-	-	-	n/a
Animal Control Housing Unit	5270.0500	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 81,749**	**$ 53,975**	**$ 57,507**	**$ 55,700**	**$ 53,672**	**$ 63,100**	**$ 7,400**	**13.29%**
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		**$ 81,749**	**$ 53,975**	**$ 57,507**	**$ 55,700**	**$ 53,672**	**$ 63,100**	**$ 7,400**	**13.29%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 15 NAME: CLERK OF SUPERIOR COURT

OBJECT OF EXPENDITURE	NUMBER 5315	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Elected Officials	5315.0101	$ 77,448	$ 78,813	$ 82,609	$ 77,486	$ 77,486	$ 83,250	$ 5,764	7.44%
Salaries - Regular	5315.0102	280,743	347,010	342,085	331,764	331,764	247,960	(83,804)	-25.26%
Salaries - Part Time	5315.0103	30,199	47,556	43,552	44,091	21,000	44,091	0	0.00%
Salaries - Overtime	5315.0105	1,044	4,217	762	12,365	-	-	(12,365)	-100.00%
Salaries Total		**$ 389,434**	**$ 477,596**	**$ 469,009**	**$ 465,707**	**$ 430,251**	**$ 375,301**	**$ (90,405)**	**-19.41%**
Unemployment Insurance	5315.0108	$ 1,033	$ 632	$ 644	$ 752	$ 752	$ 1,001	$ 249	33.07%
Medicare	5315.0109	5,203	6,459	6,379	6,753	6,753	5,052	(1,701)	-25.19%
FICA	5315.0110	22,248	27,618	27,423	28,874	28,874	21,600	(7,273)	-25.19%
Retirement	5315.0111	29,814	16,878	36,059	11,005	11,005	28,362	17,357	157.72%
Health Insurance	5315.0112	93,752	109,608	89,177	91,364	91,364	71,318	(20,046)	-21.94%
Workers' Compensation Insurance	5315.0113	1,682	1,734	2,089	1,843	1,843	3,345	1,502	81.47%
Medicare Supplement	5315.0114	-	-	-	-	-	-	-	n/a
Benefits Total		**$ 153,732**	**$ 162,929**	**$ 161,770**	**$ 140,591**	**$ 140,591**	**$ 130,678**	**$ (9,913)**	**-7.05%**
Personal Services Total		**$ 543,166**	**$ 640,525**	**$ 630,779**	**$ 606,298**	**$ 570,842**	**$ 505,980**	**$ (100,318)**	**-16.55%**
Postage	5315.0224	$ 12,233	$ 18,257	$ 7,762	$ 17,765	$ 8,000	$ 9,000	$ (8,765)	-49.34%
General Operating Supplies	5315.0225	21,390	22,370	9,465	19,400	13,144	15,100	(4,300)	-22.16%
Advertisements	5315.0226	-	-	-	-	-	-	-	n/a
Specialty Supplies	5315.0227	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5315.0243	83	380	192	400	220	350	(50)	-12.50%
Tires & Batteries	5315.0248	4	-	-	400	-	400	-	0.00%
Travel Expenditures	5315.0307	770	980	631	1,200	944	1,000	(200)	-16.67%
Legal	5315.0308	2,469	2,506	1,904	1,000	3,000	2,000	1,000	100.00%
Conferences & Training	5315.0309	1,716	1,150	1,837	1,635	1,635	1,635	-	0.00%
Accounting	5315.0314	125	11,728	5,526	-	-	-	-	n/a
Auditing	5315.0315	1,921	-	-	-	-	-	-	n/a
Dues	5315.0318	150	500	500	450	450	450	-	0.00%
Other Professional Fees	5315.0320	585	-	-	-	-	-	-	n/a
Damages, Rewards,& Indemnities	5315.0321	-	-	-	-	-	-	-	n/a
Communications	5315.0326	-	-	-	-	-	-	-	n/a
Maintenance Contracts[1]	5315.0328	6,434	7,351	4,038	6,440	4,200	4,200	(2,240)	-34.78%
Property & Liability Insurance	5315.0330	-	-	-	-	-	-	-	n/a
Uniforms	5315.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5315.0352	-	-	-	-	-	-	-	n/a
Repairs - Autos	5315.0361	133	-	290	500	-	500	-	0.00%
Repairs - Others	5315.0363	-	-	-	-	-		-	n/a
Operating Leases[2]	5315.0367	18,698	22,557	20,062	19,467	19,467	18,804	(663)	-3.41%
Capitialized Computer Hardware	5315.0464	5,578	-	-	-	-	-	-	n/a
Software	5315.0466	-	631	11,862	-	-	-	-	n/a
Computer Hardware & Peripherals	5315.0468	-	631	-	-	-	-	-	n/a
Expendable Eqiupment	5315.0476	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 72,289**	**$ 89,041**	**$ 64,069**	**$ 68,657**	**$ 51,060**	**$ 53,439**	**$ (15,218)**	**-22.17%**
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		**$ 626,250**	**$ 729,566**	**$ 694,848**	**$ 674,955**	**$ 621,902**	**$ 559,419**	**$ (115,536)**	**-17.12%**

(1) #0328 - Maintenance - ICON software - Clerk of Court case management arrangement $4,200; Milner Inc. microfische $1417.50
(2) #0367 - Mail machine at $406.98, copier at 329.00, copier at $109.00, copier at $299.00, copier at $457.00 per month

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 16 NAME: STATE COURT

OBJECT OF EXPENDITURE	NUMBER 5316	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Elected Officials	5316.0101	$ 64,994	$ 66,808	$ 66,937	$ 62,552	$ 62,552	$ 67,196	$ 4,644	7.42%
Salaries - Regular	5316.0102	26,846	31,124	30,937	29,681	29,681	29,681	-	0.00%
Salaries - Part Time	5316.0103	-	-	375	-	-	-	-	n/a
Salaries - Overtime	5316.0105	1,030	1,108	562	-	-	-	-	n/a
Bailiffs	5316.0106	12,372	17,052	14,802	18,000	18,000	18,000	-	0.00%
Salaries Total		**$ 105,242**	**$ 116,092**	**$ 113,613**	**$ 110,233**	**$ 110,233**	**$ 114,877**	**$ 4,644**	**4.21%**
Unemployment Insurance	5316.0108	$ 274	$ 133	$ 135	$ 100	$ 100	$ 201	$ 101	100.40%
Medicare	5316.0109	1,646	1,668	1,635	1,598	1,598	1,666	67	4.21%
FICA	5316.0110	7,040	7,131	6,990	6,834	6,834	7,122	288	4.21%
Retirement	5316.0111	7,494	9,302	9,583	-	-	6,781	6,781	n/a
Health Insurance	5316.0112	5,517	6,294	7,146	5,520	5,520	11,036	5,516	99.93%
Workers' Compensation Insurance	5316.0113	495	510	615	542	542	305	(237)	-43.78%
Benefits Total		**$ 22,466**	**$ 25,038**	**$ 26,104**	**$ 14,596**	**$ 14,596**	**$ 27,112**	**$ 12,516**	**85.75%**
Personal Services Total		**$ 127,708**	**$ 141,130**	**$ 139,717**	**$ 124,828**	**$ 124,828**	**$ 141,988**	**$ 17,160**	**13.75%**
Books & Periodicals	5316.0219	$ 53	$ -	$ -	$ 360	$ -	$ 360	$ -	0.00%
Postage	5316.0224	1,664	278	384	500	406	500	-	0.00%
General Operating Supplies	5316.0225	1,667	1,712	1,886	2,000	326	2,000	-	0.00%
Advertisements	5316.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5316.0243	-	-	-	-	-	-	-	n/a
Tires & Batteries	5316.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5316.0307	-	(407)	-	300	-	200	(100)	-33.33%
Legal	5316.0308	4,437	3,266	-	4,000	-	3,500	(500)	-12.50%
Conferences & Training	5316.0309	-	-	-	360	-	360	-	0.00%
Jury Fees[1]	5316.0311	14,102	21,781	19,500	23,000	25,000	25,000	2,000	8.70%
Witness Fees	5316.0312	25	405	-	500	500	500	-	0.00%
Court Reporters Fees[1]	5316.0313	24,738	43,829	43,125	45,000	42,000	43,000	(2,000)	-4.44%
Accounting	5316.0314	-	-	-	-	-	-	-	n/a
Auditing	5316.0315	-	-	-	-	-	-	-	n/a
Dues	5316.0318	375	361	346	400	400	500	100	25.00%
Other Professional Fees[3]	5316.0320	14,503	1,909	2,397	2,000	2,712	2,500	500	25.00%
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	2,988	3,200	2,819	2,988	2,856	2,856	(132)	-4.42%
Software	5316.0466	-	-	-	-	-		-	n/a
Computer Hardware & Peripherals	5316.0468	-	-	-	-	-		-	n/a
Operating Expenditures Total		**$ 64,797**	**$ 76,337**	**$ 70,456**	**$ 81,408**	**$ 74,200**	**$ 81,276**	**$ (132)**	**-0.16%**
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		**$ 192,505**	**$ 217,467**	**$ 210,173**	**$ 206,236**	**$ 199,028**	**$ 223,264**	**$ 17,028**	**8.26%**

(1) - #0311 -Increase is due to growth in the number of cases and the number of sessions of court required.
(2) - #0367 - Copier at $238.00 per month.
(3) - #0320 Spanish Interpreter

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 17 NAME: PROBATE COURT

OBJECT OF EXPENDITURE	NUMBER 5317	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Elected Officials	5317.0101	$ 79,820	$ 81,227	$ 84,282	$ 79,357	$ 79,357	$ 85,266	$ 5,909	7.45%
Salaries - Regular	5317.0102	49,623	67,683	60,104	55,135	55,135	55,135	-	0.00%
Salaries - Part Time	5317.0103	10,701	13,586	16,135	19,842	19,842	-	(19,842)	-100.00%
Salaries - Overtime	5317.0105	88	161	5	-	-	-	-	n/a
Vital Records Collection Comp.	5317.0107	7,500	7,500	7,500	7,500	7,500	7,500	-	0.00%
Salaries Total		**$ 147,732**	**$ 170,157**	**$ 168,026**	**$ 161,834**	**$ 161,834**	**$ 147,901**	**$ (13,933)**	**-8.61%**
Unemployment Insurance	5317.0108	$ 236	$ 161	$ 159	$ 179	$ 179	$ 358	$ 179	99.98%
Medicare	5317.0109	2,014	2,262	2,236	2,238	2,238	2,254	16	0.70%
FICA	5317.0110	8,611	9,672	9,562	9,569	9,569	9,635	66	0.69%
Retirement	5317.0111	12,300	14,232	16,785	-	-	9,828	9,828	n/a
Health Insurance	5317.0112	23,005	23,706	21,480	21,502	21,502	16,719	(4,783)	-22.24%
Workers' Compensation Insurance	5317.0113	309	318	383	338	338	566	228	67.36%
Medicare Supplement	5317.0114	-	-	-	-	-	-	-	n/a
Benefits Total		**$ 46,475**	**$ 50,351**	**$ 50,605**	**$ 33,827**	**$ 33,827**	**$ 39,361**	**$ 5,534**	**16.36%**
Personal Services Total		**$ 194,207**	**$ 220,508**	**$ 218,630**	**$ 195,661**	**$ 195,661**	**$ 187,262**	**$ (8,399)**	**-4.29%**
Books & Periodicals	5317.0219	$ 642	$ 2,354	$ 117	$ -	$ 69	$ 150	$ 150	n/a
Postage	5317.0224	1,371	1,793	1,846	1,500	1,570	1,600	100	6.67%
General Operating Supplies	5317.0225	4,109	4,223	2,872	5,000	2,368	4,450	(550)	-11.00%
Advertisements	5317.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5317.0243	421	1,228	-	-	-	-	-	n/a
Tires & Batteries	5317.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5317.0307	633	589	652	1,200	104	760	(440)	-36.67%
Legal	5317.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5317.0309	2,138	1,999	1,228	2,000	900	1,900	(100)	-5.00%
Accounting	5317.0314	-	-	238	-	-	-	-	n/a
Auditing	5317.0315	-	-	-	-	-	-	-	n/a
Dues	5317.0318	270	230	255	300	300	300	-	0.00%
Election Expenditures	5317.0319	-	-	-	-	-	-	-	n/a
Other Professional Fees	5317.0320	47	1,966	754	200	650	650	450	225.00%
Communications	5317.0326	-	-	-	-	-	-	-	n/a
Maintenance Contracts[3]	5317.0328	3,447	1,780	7,800	-	-	-	-	n/a
Property & Liability Insurance	5317.0330	-	-	-	-	-	-	-	n/a
Uniforms	5317.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5317.0352	-	-	28	-	-	-	-	n/a
Repairs - Autos	5317.0361	-	-	-	-	-	-	-	n/a
Operating Leases[2]	5317.0367	3,315	6,526	2,410	10,860	11,100	11,100	240	2.21%
Software	5317.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5317.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment[1]	5317.0476	-	-	930	-	-	-	-	n/a
Operating Expenditures Total		**$ 16,393**	**$ 22,689**	**$ 19,128**	**$ 21,060**	**$ 17,061**	**$ 20,910**	**$ (150)**	**-0.71%**
Debt Service - Principal	5317.0477	$ 4,146	$ 3,058	$ -	$ -	$ -		$ -	n/a
Debt Service - Interest	5317.0478	655	142	-	-	-		-	n/a
Debt Service Total		**$ 4,801**	**$ 3,200**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Probate Court Total		**$ 215,401**	**$ 246,396**	**$ 237,759**	**$ 216,721**	**$ 212,722**	**$ 208,172**	**$ (8,549)**	**-3.94%**

(1) #0476 - No equipment for FY2011
(2) #0367 - Copier at $275 per month, CJT, $650 per month
(3) #0328 - Laserfische $4,329 per year

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	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Part Time	5318.0103	$ -	$ -	$ -	$ -	$ -		$ -	n/a
Salaries - Poll Workers	5318.0106	16,810	65,610	(245)	70,000	70,000	-	(70,000)	-100.00%
Salaries Total		**$ 16,810**	**$ 65,610**	**$ (245)**	**$ 70,000**	**$ 70,000**	**$ -**	**$ (70,000)**	**-100.00%**
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		**$ 16,810**	**$ 65,610**	**$ (245)**	**$ 70,000**	**$ 70,000**	**$ -**	**$ (70,000)**	**-100.00%**
Postage	5318.0224	$ 7,830	$ -	$ 14	$ -	$ 25	$ 25		
Fuel & Lubricants	5318.0243	-	-	-	-	-	-	$ -	n/a
Travel Expenditures	5318.0307	2,256	2,522	73	2,600	1,867	2,225	(375)	-14.42%
Legal	5318.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5318.0309	-	-	350	-	-	350	350	n/a
Election Expenditures - Supplies	5318.0311	13,694	15,387	4,258	-	-	-	-	n/a
Election Expenditures - Advertisement	5318.0312	-	-	-	-	-	-	-	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	11,510	31,060	31,104	15,327	15,476	15,327	-	0.00%
Software	5318.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5318.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5318.0476	27,362	13,560	182	-	-	-	-	n/a
Precinct Improvement Grants	5318.0500	-	159	3,585	-	-	-	-	n/a
Operating Expenditures Total		**$ 62,652**	**$ 62,688**	**$ 39,567**	**$ 17,927**	**$ 17,368**	**$ 17,927**	**$ -**	**0.00%**
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		**$ 79,462**	**$ 128,298**	**$ 39,322**	**$ 87,927**	**$ 87,368**	**$ 17,927**	**$ (70,000)**	**-79.61%**

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

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 33 NAME: SUPERIOR COURT

OBJECT OF EXPENDITURE	NUMBER 5333	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Elected Officials	5333.0101	$ 40,850	$ 40,761	$ 48,429	$ 45,148	$ 45,148	$ 48,473	$ 3,325	7.37%
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	17,411	13,971	14,936	15,000	15,000	15,000	-	0.00%
Salaries Total		**$ 58,812**	**$ 54,732**	**$ 63,365**	**$ 60,148**	**$ 60,148**	**$ 63,473**	**$ 3,325**	**5.53%**
Unemployment Insurance	5333.0108	$ 178	$ 71	$ 139	$ 89	$ 89	$ 177	$ 89	100.00%
Medicare	5333.0109	729	794	931	872	872	920	48	5.53%
FICA	5333.0110	3,118	3,393	3,981	3,729	3,729	3,935	206	5.53%
Retirement	5333.0111	-	-	35	-	-	-	-	n/a
Health Insurance	5333.0112	-	-	-	-	-	-	-	n/a
Workers' Compensation Insurance	5333.0113	325	336	405	357	357	375	18	5.00%
Benefits Total		**$ 4,350**	**$ 4,595**	**$ 5,490**	**$ 5,047**	**$ 5,047**	**$ 5,408**	**$ 361**	**7.15%**
Personal Services Total		**$ 63,162**	**$ 59,327**	**$ 68,855**	**$ 65,195**	**$ 65,195**	**$ 68,881**	**$ 3,686**	**5.65%**
Intergovernmental	5333.0000	$ 22,895	$ 32,853	$ 31,218	$ 36,000	$ 36,000	$ 36,000	$ -	0.00%
Books & Periodicals	5333.0219	-	20	-	100	100	100	-	0.00%
Postage	5333.0224	1,540	1,806	1,281	2,110	2,110	2,110	-	0.00%
General Operating Supplies	5333.0225	1,725	1,736	1,216	2,000	2,000	2,000	-	0.00%
Advertisements	5333.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5333.0243	106	-	-	-	-	-	-	n/a
Medical Supplies & Treatment	5333.0245	-	-	1,578	-	-	-	-	n/a
Tires & Batteries	5333.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5333.0307	155	-	52	250	250	250	-	0.00%
Legal[(2)]	5333.0308	20,448	-	1,435	6,050	6,050	6,050	-	0.00%
Conferences & Training	5333.0309	-	-	-	6,000	6,000	5,000	(1,000)	-16.67%
Jury & Court Fees	5333.0311	50,989	38,308	43,596	42,500	42,500	42,500	-	0.00%
Witness Fees	5333.0312	253	125	175	500	500	500	-	0.00%
Court Reporters Fees	5333.0313	84,201	85,265	71,922	85,000	85,000	83,462	(1,538)	-1.81%
Accounting	5333.0314	-	-	-	-	-	-	-	n/a
Auditing	5333.0315	-	-	-	-	-	-	-	n/a
Dues	5333.0318	665	1,423	1,484	3,500	3,500	3,500	-	0.00%
Other Professional Fees	5333.0320	3,694	5,098	939	2,500	2,500	2,500	-	0.00%
Communications	5333.0326	-	-	-	-	-	-	-	n/a
Maintenance Contracts[1]	5333.0328	528	1,616	2,744	3,842	3,842	4,722	880	22.90%
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	-	-	-	-	-		-	n/a
Software	5333.0466	-	-	535	-	-		-	n/a
Computer Hardware & Peripherals	5333.0468	-	-	-	-	-		-	n/a
Operating Expenditures Total		**$ 187,199**	**$ 168,248**	**$ 158,175**	**$ 190,352**	**$ 190,352**	**$ 188,694**	**$ (1,658)**	**-0.87%**
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		**$ 250,361**	**$ 227,575**	**$ 227,030**	**$ 255,547**	**$ 255,547**	**$ 257,575**	**$ 2,028**	**0.79%**

(1) - 0328 - Gordon Document products $1196.45, NSYNC Inc $3,525

Note: Superior Court Judges also receive a county retirement benefit of 66 and 2/3% of the judges' supplement.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 34 NAME: JUVENILE COURT

OBJECT OF EXPENDITURE	NUMBER 5334	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Department Head	5334.0101	$ 95,660	$ 93,382	$ 93,129	$ 92,873	$ 92,873	$ 92,873	$ 0	0.00%
Salaries - Regular	5334.0102	159,055	172,706	171,399	161,938	161,938	161,934	(4)	0.00%
Salaries - Part Time	5334.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5334.0105	112	4,309	4,963	5,000	-	-	(5,000)	-100.00%
Salaries- Bailiff	5334.0106	-	-	-	-	-		-	n/a
Salaries Total		**$ 254,827**	**$ 270,397**	**$ 269,491**	**$ 259,811**	**$ 254,811**	**$ 254,807**	**$ (5,004)**	**-1.93%**
Unemployment Insurance	5334.0108	$ 434	$ 236	$ 212	$ 201	$ 201	$ 401	$ 200	99.90%
Medicare	5334.0109	3,536	3,747	3,729	3,767	3,767	3,695	(73)	-1.93%
FICA	5334.0110	15,118	16,023	15,941	16,108	16,108	15,798	(310)	-1.93%
Retirement	5334.0111	4,641	9,260	15,809	-	-	17,836	17,836	n/a
Health Insurance	5334.0112	32,250	36,839	32,840	32,835	32,835	33,428	594	1.81%
Workers' Compensation Insurance	5334.0113	4,190	4,318	5,198	4,590	4,590	1,664	(2,926)	-63.75%
Benefits Total		**$ 60,169**	**$ 70,421**	**$ 73,728**	**$ 57,501**	**$ 57,501**	**$ 72,822**	**$ 15,322**	**26.65%**
Personal Services Total		**$ 314,996**	**$ 340,818**	**$ 343,218**	**$ 317,311**	**$ 312,311**	**$ 327,629**	**$ 10,318**	**3.25%**
Intergovernmental	5334.0000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Books and Periodicals	5334.0219	1,173	1,562	1,491	1,000	684	1,000	-	0.00%
Postage	5334.0224	1,406	390	930	1,700	946	1,200	(500)	-29.41%
General Operating Supplies	5334.0225	3,982	5,498	3,438	5,000	5,000	4,500	(500)	-10.00%
Advertisements	5334.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5334.0243	-	-	-	-	-	-	-	n/a
Medical Supplies/Treatment	5334.0245	18	18	-	50	50	50	-	0.00%
Tires & Batteries	5334.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5334.0307	4,947	5,978	6,663	6,500	6,500	6,500	-	0.00%
Legal	5334.0308	6,349	6,733	13,162	5,000	21,000	20,000	15,000	300.00%
Conferences & Training	5334.0309	160	-	335	600	142	1,000	400	66.67%
Jury, Witness Fees & Court	5334.0311	-	-	-	-	-	-	-	n/a
Witness Fees	5334.0312	25	-	-	-	-	-	-	n/a
Court Reporters Fees	5334.0313	1,776	363	-	1,000	912	1,000	-	0.00%
Accounting	5334.0314	-	-	-	-	-	-	-	n/a
Auditing	5334.0315	-	-	-	-	-	-	-	n/a
Dues	5334.0318	825	1,323	1,037	1,323	1,323	1,323	-	0.00%
Other Professional Fees	5334.0320	4,327	7,177	3,501	8,500	6,898	6,500	(2,000)	-23.53%
Communications	5334.0326	1,136	2,432	1,767	1,886	1,752	1,760	(126)	-6.68%
Maintenance Contracts	5334.0328	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[1]	5334.0367	3,315	3,276	3,256	3,276	3,060	3,060	(216)	-6.59%
Software	5334.0466	464	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5334.0468	1,277	-	-	-	-	-	-	n/a
Expendable Equipment	5334.0476	-	-	-	-	-		-	n/a
Operating Expenditures Total		**$ 31,257**	**$ 34,831**	**$ 35,579**	**$ 35,835**	**$ 48,267**	**$ 47,893**	**$ 12,058**	**33.65%**
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		**$ 346,253**	**$ 375,649**	**$ 378,797**	**$ 353,146**	**$ 360,578**	**$ 375,522**	**$ 22,376**	**6.34%**

(1) -0367 Operating Leases - $255.00 per month

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 35 NAME: DISTRICT ATTORNEY

OBJECT OF EXPENDITURE	NUMBER 5335	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Elected Officials	5335.0101	$ 6,332	$ 6,620	$ -	$ -	$ -	$ -	$ -	n/a
Salaries - Regular	5335.0102	352,776	332,222	300,826	332,020	332,020	277,105	(54,915)	-16.54%
Salaries - Part Time	5335.0103	11,205	10,515	16,484	17,238	17,238	17,238	-	0.00%
Salaries - Overtime	5335.0105	463	863	327	-	-	-	-	n/a
Salaries Total		**$ 370,776**	**$ 350,220**	**$ 317,637**	**$ 349,258**	**$ 349,258**	**$ 294,343**	**$ (54,915)**	**-15.72%**
Unemployment Insurance	5335.0108	$ 882	$ 532	$ 436	$ 502	$ 502	$ 1,003	$ 502	100.00%
Medicare	5335.0109	5,319	4,910	4,469	5,064	5,064	4,268	(796)	-15.72%
FICA	5335.0110	22,698	20,832	19,107	21,654	21,654	18,249	(3,405)	-15.72%
Retirement	5335.0111	6,838	(24,905)	1,210	-	-	19,397	19,397	n/a
Health Insurance	5335.0112	51,518	59,707	35,317	42,858	42,858	43,925	1,067	2.49%
Workers' Compensation Insurance	5335.0113	441	480	578	511	489	1,880	1,369	268.25%
Benefits Total		**$ 87,696**	**$ 61,556**	**$ 61,117**	**$ 70,589**	**$ 70,567**	**$ 88,723**	**$ 18,134**	**25.69%**
Personal Services Total		**$ 458,472**	**$ 411,776**	**$ 378,754**	**$ 419,847**	**$ 419,826**	**$ 383,066**	**$ (36,781)**	**-8.76%**
Books & Periodicals	5335.0219	$ 1,743	$ 801	$ 692	$ -	$ 137	$ 200	$ 200	n/a
Postage	5335.0224	3,357	4,234	3,752	5,000	2,701	4,120	(880)	-17.60%
General Operating Supplies	5335.0225	8,273	8,684	5,445	9,000	6,225	6,000	(3,000)	-33.33%
Advertisements	5335.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5335.0243	2,810	381	159	250	34	200	(50)	-20.00%
Tires & Batteries	5335.0248	75	136	87	250	371	200	(50)	-20.00%
Court Costs- Transcripts	5335.0306	139	50	819	3,000	386	1,500	(1,500)	-50.00%
Travel Expenditures	5335.0307	195	777	860	250	149	250	-	0.00%
Legal	5335.0308	-	-	-	-	-		-	n/a
Conferences & Training	5335.0309	999	1,088	1,061	1,500	1,500	1,500	-	0.00%
Witness Fees/Mileage	5335.0312	-	524	6,288	1,500	25	1,250	(250)	-16.67%
Court Reporters Fees	5335.0313	-	-	-	-	-	-	-	n/a
Accounting	5335.0314	-	-	-	-	-	-	-	n/a
Auditing	5335.0315	479	-	-	-	-	-	-	n/a
Dues	5335.0318	1,515	2,106	1,390	1,300	1,300	1,300	-	0.00%
Other Professional Fees	5335.0320	1,581	(209)	-	-	-	-	-	n/a
Communications	5335.0326	600	948	412	1,100	177	200	(900)	-81.82%
Maintenance Contracts	5335.0328	-	147	589	589	573	573	(16)	-2.72%
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	4	-	-	-	-	-	-	n/a
Repairs To Road Machinery	5335.0360	-	-	-	-	-	-	-	n/a
Repairs - Autos	5335.0361	549	94	239	500	-	350	(150)	-30.00%
Repairs - Buildings and Grounds	5335.0362	-	-	-	-	-	-	-	n/a
Operating Leases[1]	5335.0367	5,644	6,412	5,676	6,192	6,192	6,192	-	0.00%
Software	5335.0466	-	-	-	-	-		-	n/a
Computer Hardware & Peripherals	5335.0468	973	-	-	-	-		-	n/a
Expendable Equipment	5335.0476	-	-	-	-	-		-	n/a
Operating Expenditures Total		**$ 28,936**	**$ 26,175**	**$ 27,470**	**$ 30,431**	**$ 19,770**	**$ 23,835**	**$ (6,596)**	**-21.68%**
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		**$ 487,408**	**$ 437,951**	**$ 406,224**	**$ 450,278**	**$ 439,596**	**$ 406,901**	**$ (43,377)**	**-9.63%**

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

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 48 NAME: VICTIM'S ASSISTANCE

OBJECT OF EXPENDITURE	NUMBER 5348	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Regular	5348.0102	$ 17,467	$ 54,166	$ 58,195	$ 58,488	$ 58,488	$ 58,488	$ -	0.00%
Salaries - Part Time	5348.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5348.0105	1,454	367	144	-	-	-	-	n/a
Salaries Total		**$ 18,921**	**$ 54,534**	**$ 58,339**	**$ 58,488**	**$ 58,488**	**$ 58,488**	**$ -**	**0.00%**
Unemployment Insurance	5348.0108	$ 83	$ 97	$ 89	$ 100	$ 100	$ 201	$ 101	100.40%
Medicare	5348.0109	285	758	796	848	848	848	-	0.00%
FICA	5348.0110	1,219	3,241	3,402	3,626	3,626	3,626	-	0.00%
Retirement	5348.0111	786	2,836	3,216	-	-	4,094	4,094	n/a
Health Insurance	5348.0112	4,032	11,877	10,630	10,747	10,747	10,875	128	1.19%
Workers' Compensation Insurance	5348.0113	112	122	147	130	130	601	471	363.48%
Benefits Total		**$ 6,517**	**$ 18,932**	**$ 18,279**	**$ 15,451**	**$ 15,451**	**$ 20,246**	**$ 4,795**	**31.03%**
Personal Services Total		**$ 25,438**	**$ 73,466**	**$ 76,618**	**$ 73,939**	**$ 73,939**	**$ 78,734**	**$ 4,795**	**6.48%**
Intergovernmental	5348.0000	$ -	$ 35,991	$ -	$ -	$ -		$ -	n/a
Postage	5348.0224	290	858	1,220	925	875	1,000	$ 75	8.11%
General Operating Supplies	5348.0225	1,519	1,058	1,820	1,500	911	1,225	(275)	-18.33%
Advertisements	5348.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5348.0243	-	-	-	-	-	-	-	n/a
Tires & Batteries	5348.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5348.0307	948	709	116	1,380	-	1,000	(380)	-27.54%
Legal	5348.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5348.0309	501	510	300	1,200	-	1,000	(200)	-16.67%
Accounting	5348.0314	-	-	-	-	-	-	-	n/a
Auditing	5348.0315	-	-	-	-	-	-	-	n/a
Dues	5348.0318	-	-	-	-	-	-	-	n/a
Other Professional Fees	5348.0320	13,216	-	42	-	-	-	-	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
Expendable Equipment	5348.0467	-	-	985	-	-	-	-	n/a
Computer Hardware & Peripherals	5348.0468	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 16,521**	**$ 39,126**	**$ 4,483**	**$ 5,005**	**$ 1,786**	**$ 4,225**	**$ (780)**	**-15.58%**
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		**$ 41,959**	**$ 112,591**	**$ 81,101**	**$ 78,944**	**$ 75,725**	**$ 82,959**	**$ 4,015**	**5.09%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 49 NAME: SOLICITOR- STATE COURT

OBJECT OF EXPENDITURE	NUMBER 5349	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Elected Officials	5349.0101	$ 63,554	$ 63,413	$ 63,057	$ 60,849	$ 60,849	$ 63,793	$ 2,944	4.84%
Salaries - Regular	5349.0102	99,269	165,601	143,609	164,228	164,228	133,960	(30,269)	-18.43%
Salaries - Part Time	5349.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5349.0105	5,743	1,309	260	-	-	-	-	n/a
Salaries Total		**$ 168,566**	**$ 230,324**	**$ 206,926**	**$ 225,078**	**$ 225,078**	**$ 197,753**	**$ (27,325)**	**-12.14%**
Unemployment Insurance	5349.0108	$ 449	$ 261	$ 212	$ 251	$ 251	$ 401	$ 150	59.92%
Medicare	5349.0109	2,467	3,380	2,931	3,264	3,264	2,867	(396)	-12.14%
FICA	5349.0110	10,548	14,454	12,532	13,955	13,955	12,261	(1,694)	-12.14%
Retirement	5349.0111	10,027	13,634	19,264	3,988	3,988	13,365	9,377	235.13%
Health Insurance	5349.0112	14,860	31,217	27,213	26,495	26,495	27,398	902	3.41%
Workers' Compensation Insurance	5349.0113	458	892	1,073	948	907	1,376	428	45.16%
Benefits Total		**$ 38,809**	**$ 63,839**	**$ 63,226**	**$ 48,901**	**$ 48,860**	**$ 57,668**	**$ 8,767**	**17.93%**
Personal Services Total		**$ 207,375**	**$ 294,163**	**$ 270,152**	**$ 273,978**	**$ 273,937**	**$ 255,421**	**$ (18,557)**	**-6.77%**
Books and Periodicals[2]	5349.0219	$ -	$ 590	$ 99	$ 1,428	$ 212	$ 1,400	$ (28)	-1.96%
Postage	5349.0224	600	569	578	700	358	700	-	0.00%
General Operating Supplies	5349.0225	13,107	5,968	4,282	5,972	3,794	4,000	(1,972)	-33.02%
Advertisements	5349.0226	-	-		-	-	-	-	n/a
Fuel & Lubricants	5349.0243	-	697	414	400	245	400	-	0.00%
Tires & Batteries	5349.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5349.0307	1,134	1,831	(72)	1,850	300	1,850	-	0.00%
Legal	5349.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5349.0309	1,720	1,646	836	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	-	-	283	300	300	n/a
Communications	5349.0326	-	-	-	-	-	-	-	n/a
Maintenance Contracts	5349.0328	143	43	-	-	-	-	-	n/a
Property & Liability Insurance	5349.0330	-	-	-	-	-	-	-	n/a
Uniforms	5349.0337	-	-	-	-	-	-	-	n/a
Evidence-Transcripts	5349.0351	-	-	553	200	-	200	-	0.00%
Miscellaneous	5349.0352	-	216	472	-	-	-	-	n/a
Repairs - Autos	5349.0361	-	-	-	-	-	-	-	n/a
Operating Leases[1]	5349.0367	4,359	9,548	8,078	9,239	5,508	5,508	(3,731)	-40.38%
Software	5349.0466	-	-	-	-	-		-	n/a
Computer Hardware & Peripherals	5349.0468	-	-	-	-	-		-	n/a
Operating Expenditures Total		**$ 21,836**	**$ 21,228**	**$ 15,241**	**$ 21,289**	**$ 12,200**	**$ 15,858**	**$ (5,431)**	**-25.51%**
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		**$ 229,211**	**$ 315,392**	**$ 285,393**	**$ 295,267**	**$ 286,137**	**$ 271,279**	**$ (23,988)**	**-8.12%**

(1) #0367 - Copier at $379.00 (courtroom)
(2) #0219 - Lexis Nexis

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 55 NAME: MAGISTRATE COURT

OBJECT OF EXPENDITURE	NUMBER 5355	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Elected Officials	5355.0101	$ 71,243	$ 77,430	$ 79,843	$ 76,622	$ 76,622	$ 80,328	$ 3,706	4.84%
Salaries - Regular	5355.0102	79,369	95,732	106,805	102,497	102,497	102,493	(4)	0.00%
Salaries - Part Time	5355.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5355.0105	-	5	5	-	-	-	-	n/a
Salaries Total		**$ 150,612**	**$ 173,167**	**$ 186,654**	**$ 179,119**	**$ 179,119**	**$ 182,821**	**$ 3,702**	**2.07%**
Unemployment Insurance	5355.0108	$ 248	$ 142	$ 140	$ 150	$ 150	$ 301	$ 151	100.07%
Medicare	5355.0109	2,136	2,432	2,619	2,597	2,597	2,651	54	2.07%
FICA	5355.0110	9,133	10,373	11,199	11,105	11,105	10,310	(796)	-7.16%
Retirement	5355.0111	19,975	21,385	23,030	7,797	7,797	14,972	7,174	92.00%
Health Insurance	5355.0112	18,388	26,412	34,808	26,674	26,674	27,252	578	2.17%
Workers' Compensation Insurance	5355.0113	386	397	478	423	405	1,053	631	149.23%
Benefits Total		**$ 50,266**	**$ 61,141**	**$ 72,273**	**$ 48,747**	**$ 48,729**	**$ 56,538**	**$ 7,791**	**15.98%**
Personal Services Total		**$ 200,878**	**$ 234,308**	**$ 258,927**	**$ 227,866**	**$ 227,849**	**$ 239,360**	**$ 11,493**	**5.04%**
Books & Periodicals	5355.0219	$ 1,097	$ 929	$ 364	$ -	$ -	$ -	$ -	n/a
Postage	5355.0224	1,000	1,712	1,776	2,000	2,000	2,500	500	25.00%
General Operating Supplies	5355.0225	5,813	6,206	5,350	5,000	3,380	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	1,725	1,513	1,559	1,525	1,525	1,500	(25)	-1.64%
Legal	5355.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5355.0309	770	540	1,110	2,000	2,000	2,000	-	0.00%
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	210	210	200	220	220	220	-	0.00%
Other Professional Fees	5355.0320	600	499	800	500	-	1,000	500	100.00%
Communications	5355.0326	343	478	439	445	445	445	-	0.00%
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	4,285	3,618	4,234	3,988	1,892	1,892	(2,096)	-52.56%
Software	5355.0466	-	-	-	-	-		-	n/a
Computer Hardware & Peripherals	5355.0468	-	-	-	-	-		-	n/a
Expendable Equipment	5335.0476		-	-	-	-		-	n/a
Operating Expenditures Total		**$ 15,843**	**$ 15,882**	**$ 15,832**	**$ 15,678**	**$ 11,462**	**$ 14,557**	**$ (1,121)**	**-7.15%**
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		**$ 216,721**	**$ 250,190**	**$ 274,759**	**$ 243,544**	**$ 239,311**	**$ 253,917**	**$ 10,372**	**4.26%**

(1) - #0367 - Mail Machine from Mailfinance, inc. at $157.63 per month

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011- DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 65 NAME: PUBLIC DEFENDER

OBJECT OF EXPENDITURE	NUMBER 5365	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	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	$ 315,079	$ 321,102	$ 361,718	$ 361,718	$ 361,718	$ 361,718	$ -	0.00%
Operating Expenditures Total		**$ 315,079**	**$ 321,102**	**$ 361,718**	**$ 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		**$ 315,079**	**$ 321,102**	**$ 361,718**	**$ 361,718**	**$ 361,718**	**$ 361,718**	**$ -**	**0.00%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 26 NAME: ROAD DEPARTMENT

OBJECT OF EXPENDITURE	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Regular	5426.0102	$ 585,577	$ 609,729	$ 635,743	$ 669,994	$ 669,994	$ 531,927	$ (138,068)	-20.61%
Salaries - Part Time	5426.0103	596	-	-	-	-	-	-	n/a
Salaries - Overtime	5246.0105	18,623	14,134	7,403	38,480	2,000	-	(38,480)	-100.00%
Salaries Total		**$ 604,796**	**$ 623,864**	**$ 643,146**	**$ 708,474**	**$ 671,994**	**$ 531,927**	**$ (176,548)**	-24.92%
Unemployment Insurance	5426.0108	$ 1,195	$ 805	$ 915	$ 1,053	$ 1,584	$ 1,602	$ 549	52.12%
Medicare	5426.0109	8,416	8,725	8,819	10,273	10,273	7,713	(2,560)	-24.92%
FICA	5426.0110	35,985	37,309	37,709	43,925	43,925	32,979	(10,946)	-24.92%
Retirement	5426.0111	50,191	(11,648)	34,546	17,465	19,054	44,150	26,685	152.79%
Health Insurance	5426.0112	143,656	138,810	143,721	149,288	119,803	147,028	(2,260)	-1.51%
Workers' Compensation Insurance	5426.0113	34,491	35,193	42,527	37,551	35,922	35,768	(1,783)	-4.75%
Benefits Total		**$ 273,934**	**$ 209,194**	**$ 268,236**	**$ 259,556**	**$ 230,561**	**$ 269,240**	**$ 9,685**	**3.73%**
Personal Services Total		**$ 878,730**	**$ 833,058**	**$ 911,382**	**$ 968,030**	**$ 902,556**	**$ 801,167**	**$ (166,863)**	**-17.24%**
Intergovernmental	5426.0000	$ -	$ -	$ 307	$ -	$ -	$ -	$ -	n/a
Books & Periodicals	5426.0219	-	-	-	-	-	-	-	n/a
Cement	5426.0222	459	-	-	-	-	-	-	n/a
Erosion Control - Roadside	5426.0223	18,685	18,210	2,708	16,000	-	5,000	(11,000)	-68.75%
Postage	5426.0224	-	65	88	150	-	100	(50)	-33.33%
General Operating Supplies	5426.0225	17,560	12,735	16,446	36,000	7,400	28,000	(8,000)	-22.22%
Advertisements	5426.0226	240	680	-	-	18	240	240	n/a
Specialty Supplies/Traffic Light	5426.0227	9,193	8,348	2,995	4,000	14,148	4,000	-	0.00%
Hardware/Operating Supply	5426.0241	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5426.0243	61,643	128,350	97,445	105,000	126,280	130,000	25,000	23.81%
Pipe	5426.0247	-	4,627	10,108	4,500	418	2,500	(2,000)	-44.44%
Tires & Batteries	5426.0248	26,444	25,954	10,400	28,000	20,000	20,000	(8,000)	-28.57%
Small Tools	5426.0249	-	1,484	128	-	-	-	-	n/a
Motor Grader Blades [2]	5426.0251	-	823	-	-	-	10,000	10,000	n/a
Stone - Gravel Rd Maintenance	5426.0254	92,593	58,247	113,057	100,000	90,978	91,000	(9,000)	-9.00%
Asphalt - Repair	5426.0255	36,106	58,121	34,049	100,000	33,017	60,000	(40,000)	-40.00%
Asphaltic Concrete	5426.0256	-	-	-	-	-	-	-	n/a
Traffic Signs & Posts	5426.0258	6,206	2,220	3,637	12,000	1,172	4,000	(8,000)	-66.67%
Road Markers	5426.0259	-	-				-	-	n/a
Traffic Stripe	5426.0260	4,081	4,400	11,649	18,000	-	12,000	(6,000)	-33.33%
Travel Expenditures	5426.0307	459	853	-	1,800	19	900	(900)	-50.00%
Legal	5426.0308	1,726	4,633	656	-	-	-	-	n/a
Conferences & Training	5426.0309	740	70	355	1,500	-	1,000	(500)	-33.33%
Beautification	5426.0310	-	-	-	-	-	-	-	n/a
Other Professional Fees	5426.0320	1,453	6,300	1,939	2,000	-	-	(2,000)	-100.00%
Rewards & Damage	5426.0321	3,118	1,389	14,032	9,000	5,915	6,000	(3,000)	-33.33%
Communications	5426.0326	8,776	6,448	7,332	8,500	6,782	7,000	(1,500)	-17.65%
Maintenance Contracts[1]	5426.0328	179	2,277	275	500	300	300	(200)	-40.00%
Property & Liability Insurance	5426.0330	85,258	69,305	57,679	67,348	88,550	88,550	21,202	31.48%
Electricity	5426.0332	3,350	4,307	3,380	4,000	4,639	5,000	1,000	25.00%
Natural Gas	5426.0333	1,488	1,634	1,893	1,500	2,234	2,350	850	56.67%
Water & Sewerage	5426.0334	5,133	5,706	6,358	6,000	6,495	6,500	500	8.33%
Progress Road	5426.0335	-	-				-	-	n/a
Uniforms	5426.0337	2,318	2,513	2,812	2,500	-	2,100	(400)	-16.00%
Winter Maintenance	5426.0350	-	-	-	7,500	99	5,000	(2,500)	-33.33%
Miscellaneous	5426.0352	45	775	164			-	-	n/a
Repairs- Road Machinery	5426.0360	56,117	54,209	41,077	58,000	52,354	55,000	(3,000)	-5.17%
Repairs - Autos	5426.0361	33,840	31,261	21,927	25,000	19,167	23,000	(2,000)	-8.00%
Repairs-Buildings & Grounds	5426.0362	67	-	-	-	-	-	-	n/a

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 26 NAME: ROAD DEPARTMENT

OBJECT OF EXPENDITURE	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Operating Leases	5426.0367	1,837	-	2,028	2,050	2,088	2,088	38	
Capitalized Salaries Offset	5426.0401	(65,195)	(215,544)	(133,438)	(1,110)	(1,110)	-	1,110	-100.00%
Salaries & Benefits Infrastructure	5426.0402	(31,987)	(66,610)	(8,576)	-	-		-	n/a
Capitalize - Equipment Usage	5426.0403	(66,302)	-	(129,143)	-	-		-	n/a
Software	5426.0466	-	-	-	-	-		-	n/a
Computer Hardware & Peripherals	5426.0468	-	-	-	-	-		-	n/a
Expendable Equipment	5426.0476	-	7,039	-	-	-		-	n/a
Fiber Rehab Project	5426.0508	-	11,565	-	-	-		-	n/a
CSSFT-0008-00(543) Off Systems	5426.0517	-	275,516	-	-	-		-	n/a
Operating Expenditures Total		**$ 315,630**	**$ 527,909**	**$ 193,769**	**$ 619,738**	**$ 480,963**	**$ 571,628**	**$ (48,110)**	**-7.76%**
Debt Service - Principal	5426.0477	$ 735,196	$ 691,789	$ -	$ -	$ -		$ -	n/a
Debt Service - Interest	5426.0478	35,213	25,456	-	-	-		-	n/a
Debt Service Total		**$ 770,409**	**$ 717,245**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ 82,164**	**$4,614,767**	**$ -**	**$ -**	**$ -**		**$ -**	**n/a**
Road Department Total		**$ 2,046,933**	**$6,692,980**	**$ 1,105,150**	**$ 1,587,768**	**$ 1,383,519**	**$ 1,372,795**	**$ (214,973)**	**-13.54%**

(1) #0328 - Duplicating Products, American Pest Control

(2) #0251 - moved motor grader bladesout of supplies, this needs to be replinished for 2011.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 27 NAME: ENGINEERING / CAPITAL PROJECT MANAGEMENT

OBJECT OF EXPENDITURE	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries- Dept. Head	5427.0101	$ 68,056	$ -	$ -	$ -	$ -		$ -	n/a
Salaries - Regular	5427.0102	-	39,127	40,753	-	-		-	n/a
Salaries - Part Time	5427.0103	-	-	-	-	-		-	n/a
Salaries - Overtime	5247.0105	418	1,492	-	-	-		-	n/a
Salaries Total		**$ 68,474**	**$ 40,619**	**$ 40,753**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Unemployment Insurance	5427.0108	$ -	$ 46	$ 44	$ -	$ -		$ -	n/a
Medicare	5427.0109	-	589	591	-	-		-	n/a
FICA	5427.0110	-	2,518	2,527	-	-		-	n/a
Retirement	5427.0111	-	721	1,614	-	-		-	n/a
Health Insurance	5427.0112	-	1,718	4,882	-	-		-	n/a
Workers' Compensation Insurance	5427.0113	-	457	-	-	-		-	n/a
Benefits Total		**$ -**	**$ 6,049**	**$ 9,657**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Personal Services Total		**$ 68,474**	**$ 46,669**	**$ 50,410**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Books and Periodicals	5427.0219	$ 260	$ 192	$ 60	$ -	$ -	$ -	$ -	n/a
Postage	5427.0224	15	298	309	-	235	250	250	n/a
General Operating Supplies	5427.0225	2,951	3,323	2,883	2,000	4,800	2,500	500	25.00%
Advertisements	5427.0226	-	300	743	-	-	-	-	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	-	400	400	-	(400)	-100.00%
Legal	5427.0308	-	813	688	-	-	-	-	n/a
Conferences & Training	5427.0309	310	219	-	225	225	-	(225)	-100.00%
Landscaping	5427.0310	-	-	-	-	-	-	-	n/a
Dues	5427.0318	-	-	-	-	-	-	-	n/a
Other Professional Fees[1]	5427.0320	16,072	31,382	12,062	25,000	23,000	1,500	(23,500)	-94.00%
Rewards & Damages	5427.0321	-	-	-	-	-	-	-	n/a
Communications	5427.0326	509	685	-	-	-	-	-	n/a
Maintenance Contracts	5427.0328	-	1,083	2,243	-	-	-	-	n/a
Property & Liability Insurance	5427.0330	-	-	-	-	-	-	-	n/a
Electricity	5427.0332	-	-	170	-	-	-	-	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	1,426	-	-	-	-	n/a
Software	5427.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5427.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5427.0476	-	2,812	45	-	-	-	-	n/a
Various County Roads	5427.0500	-	-	-	-	-	-	-	n/a
Capitalized Salaries Offset	5427.0401	(68,474)	(46,669)	(50,410)	-	-	-	-	n/a
Operating Expenditures Total		**$ (48,313)**	**$ (4,113)**	**$ (29,781)**	**$ 27,625**	**$ 28,660**	**$ 4,250**	**$ (23,375)**	**-84.62%**
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		**$ 20,161**	**$ 42,555**	**$ 20,629**	**$ 27,625**	**$ 28,660**	**$ 4,250**	**$ (23,375)**	**-84.62%**

(1) #0320 - Funds in this line item are for contract engineering related to Fund 10, traffic studies.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT:52 NAME: AIRPORT DEPARTMENT

OBJECT OF EXPENDITURE	NUMBER 5152	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Regular	5152.0102	$ 31,593	$ 62,440	$ -	$ -	$ -	$ -	$ -	n/a
Salaries - Part Time	5152.0103	19,394	257	-	-	-	-	-	n/a
Salaries - Overtime	5152.0105	-	51	-	-	-	-	-	n/a
Salaries Total		**$ 50,987**	**$ 62,749**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Unemployment Insurance	5152.0108	$ 137	$ 47	$ -	$ -	$ -	$ -	$ -	n/a
Medicare	5152.0109	726	899	-	-	-	-	-	n/a
FICA	5152.0110	3,104	3,842	-	-	-	-	-	n/a
Retirement	5152.0111	-	880	308	-	-	-	-	n/a
Health Insurance	5152.0112	679	391	-	-	-	-	-	n/a
Workers' Compensation Insurance	5152.0113	2,942	3,032	-	-	-	-	-	n/a
Benefits Total		**$ 7,588**	**$ 9,092**	**$ 308**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Personal Services Total		**$ 58,575**	**$ 71,841**	**$ 308**	**$ -**	**$ -**	**$ -**	**$ -**	n/a
Supplies	5152.0225	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Other Professional Fees	5152.0320	109		-	-	-	-	-	n/a
Property & Liability Insurance	5152.0330	5,300	9,736	-	-	-	-	-	n/a
Repairs - Building & Grounds	5152.0362	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		**$ 6,266**	**$ 9,736**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Airport Department Total		**$ 64,841**	**$ 81,577**	**$ 308**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**

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

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: 74 NAME: FLEET MAINTENANCE

OBJECT OF EXPENDITURE	NUMBER 5474	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Regular	5474.0102	$ 270,366	$ 341,182	$ 294,602	$ 295,631	$ 295,631	$ 237,390	$ (58,241)	-19.70%
Salaries - Part Time	5474.0103	17,918	16,062	19,595	18,652	18,652	15,382	(3,270)	-17.53%
Salaries - Overtime	5474.0105	5,954	5,300	2,945	9,236	500	-	(9,236)	-100.00%
Salaries Total		**$ 294,238**	**$ 362,544**	**$ 317,141**	**$ 323,519**	**$ 314,783**	**$ 252,772**	**$ (70,748)**	**-21.87%**
Unemployment Insurance	5474.0108	$ 708	$ 418	$ 428	$ 510	$ 510	$ 601	$ 91	17.76%
Medicare	5474.0109	4,016	4,893	4,343	4,691	4,691	3,442	(1,249)	-26.62%
FICA	5474.0110	17,171	20,922	18,570	20,058	20,058	14,718	(5,340)	-26.62%
Retirement	5474.0111	18,021	23,598	20,014	4,443	4,443	21,060	16,618	374.06%
Health Insurance	5474.0112	53,851	77,380	47,243	53,654	53,654	49,331	(4,322)	-8.06%
Workers' Compensation Insurance	5474.0113	8,792	9,061	10,908	9,631	9,631	10,555	923	9.59%
Medicare Supplement - R.S.	5474.0114	-	-	-	-	-	-	-	n/a
Benefits Total		**$ 102,559**	**$ 136,272**	**$ 101,506**	**$ 92,987**	**$ 92,987**	**$ 99,707**	**$ 6,720**	**7.23%**
Personal Services Total		**$ 396,797**	**$ 498,816**	**$ 418,647**	**$ 416,506**	**$ 407,770**	**$ 352,479**	**$ (64,027)**	**-15.37%**
Inventory Adjustment	5474.0220	$ -	$ 19,114	$ -	$ -	$ -	$ -	$ -	n/a
Postage	5474.0224	19	2	4	15	16	60	45	300.00%
General Operating Supplies	5474.0225	8,993	9,094	6,255	9,000	4,538	9,990	990	11.00%
Advertisements	5474.0226	14	-	-	75	-	-	(75)	-100.00%
Hardware/Operating Supply	5474.0241	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5474.0243	12,137	14,060	7,956	14,400	11,502	11,500	(2,900)	-20.14%
Tires & Batteries	5474.0248	1,539	610	992	1,760	2	1,000	(760)	-43.18%
Small Tools	5474.0249	561	-	-	-	-	-	-	n/a
Travel Expenditures	5474.0307		146	-	-	-	-	-	n/a
Legal	5474.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5474.0309	-	-	-	-	-	-	-	n/a
Accounting	5474.0314	-	-	-	-	-	-	-	n/a
Auditing	5474.0315	-	-	-	-	-	-	-	n/a
Dues	5474.0318	-	-	-	-	-	-	-	n/a
Other Professional Fees	5474.0320	370	57	250	120	-	250	130	108.33%
Damages, Rewards, & Indemnities	5474.0321	-	-	-	-	-	-	-	n/a
Communications	5474.0326	2,220	1,983	2,299	3,520	2,175	2,800	(720)	-20.45%
Maintenance Contracts	5474.0328	154	9	-	3,575	-	-	(3,575)	-100.00%
Property & Liability Insurance	5474.0330	878	840	666	781	1,026	1,026	245	31.44%
Utilities - Electricity	5474.0332	13,094	16,501	13,439	17,500	14,842	15,000	(2,500)	-14.29%
Natural Gas	5474.0333	8,206	10,135	9,072	11,600	10,500	11,600	-	0.00%
Water & Sewerage	5474.0334	15,400	17,117	18,673	16,500	14,254	15,000	(1,500)	-9.09%
Uniforms	5474.0337	1,453	1,492	1,580	1,800	1,500	1,900	100	5.56%
Miscellaneous	5474.0352	22	3	21	-	-	-	-	n/a
Repairs Others	5474.0360	199	253	320	2,700	176	2,700	-	0.00%
Repairs - Autos	5474.0361	2,406	6,754	3,302	4,000	730	4,000	-	0.00%
Repairs- Buildings & Grounds	5474.0362	3,203	265	4,225	5,000	4,300	-	(5,000)	-100.00%
Operating Leases	5474.0367	-	-	-	-	3,108	1,188	1,188	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[1]	5474.0476	9,626	1,533	1,618	7,000	3,000	10,500	3,500	50.00%
Fiber Rehab Project	5474.0508	-	8,694	-	-	-	-	-	n/a
Motor Pool - Repairs & Maintenance	5474.0700	547	-	751	1,800	468	1,800	-	0.00%
Operating Expenditures Total		**$ 148,120**	**$ 109,622**	**$ 71,423**	**$ 101,146**	**$ 72,137**	**$ 90,314**	**$ (10,832)**	**-10.71%**
Debt Service - Principal	5474.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5474.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Fleet Maintenance Total		**$ 544,917**	**$ 608,438**	**$ 490,070**	**$ 517,652**	**$ 479,907**	**$ 442,793**	**$ (74,859)**	**-14.46%**

(1) #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, 2011 - DECEMBER 31, 2011

FUND: 10 NAME: RURAL TRANSPORTATION

DEPT: 71 NAME: JACKSON COUNTY TRANSPORT

OBJECT OF EXPENDITURE	NUMBER 5571	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Regular	5571.0102	$ 54,003	$ 53,332	$ 71,727	$ 73,527	$ 73,527	$ 22,816	$ (50,711)	-68.97%
Salaries - Part Time	5571.0103	10,490	13,983	-	-	-		-	n/a
Salaries - Overtime	5571.0105	1,071	888	44	1,144	17	-	(1,144)	-100.00%
Salaries Total		**$ 65,564**	**$ 68,204**	**$ 71,771**	**$ 74,671**	**$ 73,544**	**$ 22,816**	**$ (51,855)**	**-69.44%**
Unemployment Insurance	5571.0108	$ 242	$ 130	$ 141	$ 150	$ 189	$ 100	$ (50)	-33.53%
Medicare	5571.0109	786	929	973	1,083	1,083	331	(752)	-69.44%
FICA	5571.0110	3,359	3,974	4,162	4,630	4,630	1,415	(3,215)	-69.44%
Retirement	5571.0111	2,370	2,803	2,883	-	-	1,597	1,597	n/a
Health Insurance	5571.0112	15,209	17,430	19,687	21,344	18,193	11,044	(10,300)	-48.26%
Workers' Compensation Insurance	5571.0113	2,472	2,547	2,920	2,579	2,467	1,418	(1,160)	-45.00%
Benefits Total		**$ 24,438**	**$ 27,813**	**$ 30,767**	**$ 29,786**	**$ 26,561**	**$ 15,905**	**$ (13,880)**	**-46.60%**
Personal Services Total		**$ 90,002**	**$ 96,017**	**$ 102,538**	**$ 104,457**	**$ 100,105**	**$ 38,721**	**$ (65,736)**	**-62.93%**
Intergovernmental	5571.0000	$ -	$ 2,225	$ -	$ -	$ -	$ -	$ -	n/a
Books & Periodicals	5571.0219	-	-	-	-	-	-	-	n/a
Postage	5571.0224	(47)	42	-	75	23	38	(38)	-50.00%
General Operating Supplies	5571.0225	476	129	255	325	178	163	(163)	-50.00%
Advertisements	5571.0226	12	-	60	150	-	75	(75)	-50.00%
Fuel & Lubricants[1]	5571.0243	16,084	22,684	11,291	27,000	14,464	9,000	(18,000)	-66.67%
Tires & Batteries	5571.0248	1,631	944	1,542	1,800	659	538	(1,263)	-70.14%
Travel Expenses	5571.0307	105	21	23	50	-	25	(25)	-50.00%
Conferences & Training	5571.0309	38	-	79	100	-	50	(50)	-50.00%
Auditing	5571.0315	331	529	370	-	-	-	-	n/a
Other Professional Fees	5571.0320	334	106	315	-	-	-	-	n/a
Rewards, Damages, & Indemnities	5571.0321	-	-	-	-	-	1,250	1,250	n/a
Communications	5571.0326	179	1,505	1,041	1,600	1,026	516	(1,084)	-67.75%
Maintenance Contracts[2]	5571.0328	1,500	1,375	2,125	2,125	2,000	2,000	(125)	-5.88%
Marketing	5571.0329	-	-	-	350	-	175	(175)	-50.00%
Property & Liability Insurance	5571.0330	2,991	2,860	4,251	1,965	22,623	1,292	(673)	-34.23%
Uniforms	5571.0337	30	-	231	650	-	-	(650)	-100.00%
Miscellaneous	5571.0352	-	-	21	-	-	-	-	n/a
Repairs - Automobiles	5571.0361	2,685	11,982	4,909	4,800	1,765	2,400	(2,400)	-50.00%
Software	5571.0466	-	-	-	-	-		-	n/a
Computer Hardware & Peripherals	5571.0468	-	-	-	-	-		-	n/a
Expendable Equipment	5571.0476	-	-	-	-	-		-	n/a
Operating Expenditures Total		**$ 26,349**	**$ 44,403**	**$ 26,513**	**$ 40,990**	**$ 42,738**	**$ 17,521**	**$ (23,469)**	**-57.26%**
Debt Service - Principal		$ -	$ -	$ -	$ -	$ -		$ -	n/a
Debt Service -Interest		-	-	-	-	-		-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Transport Total		**$ 116,351**	**$ 140,420**	**$ 129,051**	**$ 145,446**	**$ 142,843**	**$ 56,242**	**$ (89,205)**	**-61.33%**

(1) #0243 - Fuel and Lubricants - Decrease due to actual usage and projected cost.

(2) #0328 - Mobilitat = $2,000 annually

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: Various NAME: INDEPENDENT AGENCIES

OBJECT OF EXPENDITURE	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Grant in Aid-Piedmont Regional Library	5644.0339	$ 27,123	$ 69,103	$ 70,750	$ 35,000	$ 35,000	$ 35,000	$ -	0.00%
Grant in Aid-Commerce Library	5691.0339	16,096	3,566	7,238	15,000	15,000	15,000	-	0.00%
Grant in Aid-Jefferson Library	5692.0339	14,736	1,023	2,607	15,000	15,000	15,000	-	0.00%
Grant in Aid-Maysville Library	5693.0339	4,344	2,558	5,636	15,000	15,000	15,000	-	0.00%
Grant in Aid-Nicholson Library	5694.0339	4,586	1,250	3,077	5,000	5,000	5,000	-	0.00%
Grant in Aid-Braselton Library	5695.0339	6,072	-	6,503	5,000	5,000	5,000	-	0.00%
Grant in Aid-Pendergrass Library	5696.0339	2,619	-	1,600	5,000	5,000	5,000	-	0.00%
Grant in Aid-Talmo Regional Library	5697.0339	1,924	-	2,589	5,000	5,000	5,000	-	0.00%
Other Professional Fees - Health Dept.	5527.0320	10,242	-	-	-	-	-	-	n/a
West Jackson Library Project	5644.0340	-						-	n/a
Postage - Health Dept	5527.0224	-	-	-	-	-		-	n/a
Supplies - Health Dept.	5527.0225	-	-	-	-	-	-	-	n/a
Grant in Aid-Jackson County Health Dept.	5527.0339	-	-	-	-	-		-	n/a
Repairs/Bldgs & Grnd - Health Dept.	5527.0362	719	-	-	-	-	-	-	n/a
Nonstructural Improvements - Health Dept.	5527.0474	-	-	-	-	-		-	n/a
Grant in Aid-DFACS	5529.0339	42,134	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 - Insurance	5545.0330	-	-	-	-	-		-	n/a
NE GA Mental Health - Utilities	5545.0332	-	-	-	-	-		-	n/a
NE GA Mental Health - Water & Sewer	5545.0334	1,427	1,969	2,493	2,000	2,000	2,500	500	25.00%
NE GA Mental Health - Repairs/Bldgs	5545.0362	-	-	-	-	-		-	n/a
NE GA Mental Health - Nonstructural Impr.	5545.0474	-	-	-	-	-		-	n/a
Grant in Aid-Oconee River Soil & Water	5151.0339	-	-	2,250	5,000	5,000	4,500	(500)	-10.00%
Jackson Creative Motor Fuel & Lubricants	5546.0243	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	-	0.00%
Repairs/Bldgs & Grnds-Jackson Creative	5546.0362	1,235	-	379	4,598	4,598	4,598	-	0.00%
Grant in Aid - Forestry Commission[1]	5246.0339	4,764	4,764	4,261	4,764	10,652	10,652	5,888	123.59%
Advertisements - Economic Development	5142.0226	-	-	1,516	-	-	-	-	n/a
Travel Expenditures - Economic Development	5142.0307	-	-	-	-	-	-	-	n/a
Legal - Economic Development	5142.0308	16,485	-	7,835	20,000	20,000	20,000	-	0.00%
Conferences & Training - Economic Dev.	5142.0309	-	-	-	-	-		-	n/a
Auditing - Economic Development	5142.0315	4,000	3,837	5,900	4,500	4,500	4,500	-	0.00%
Dues - Economic Development	5142.0318	-	-	-	-	-		-	n/a
Other Professional Fees - Economic Dev.	5142.0320	-	-	-	-	-		-	n/a
Chamber of Commerce-Operating - Ec. Dev.	5142.0339	60,000	60,000	100,000	100,000	100,000	100,000	-	0.00%
Miscellaneous - Economic Development	5142.0352	40,000	40,000	-	-	-	-	-	n/a
Incentive Package - Economic Development	5142.0600	-	-	-	-	-		-	n/a
Keep Jackson County Beautiful	5143.0339	-						-	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	-	0.00%
Boys and Girls Club	5690.0339	10,000	10,000	14,000	10,000	10,000	10,000	-	0.00%
Total Independent Agencies		**$ 311,233**	**$ 282,930**	**$ 303,093**	**$ 336,445**	**$ 342,333**	**$ 342,333**	**$ 5,888**	**1.75%**

(1) - #1052460339 - Forest Wildlife Protection based on the number of acres in Jackson County times a set annual rate per acre. Based on $.10 per acre.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: Various NAME: NON-DEPARTMENTAL

OBJECT OF EXPENDITURE	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Regular	5121.0102	$ 7,131	$ 7,515	$ 7,959	$ 9,740	$ 7,645	$ 8,000	$ (1,740)	-17.86%
Salaries - Part Time	5121.0103	100	56	-	275	-	-	(275)	-100.00%
Courthouse Security Personnel	5121.0104	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5121.0105	514	694	138	-	78	-	-	n/a
Unemployment Insurance	5121.0108	3	12	12	10	22	75	65	650.00%
Medicare	5121.0109	93	115	114	110	117	120	10	9.09%
FICA	5121.0110	398	493	488	465	500	496	31	6.67%
Retirement	5121.0111	-	-	-	-	-		-	n/a
Health Insurance	5121.0112	-	-	-	-	-		-	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	12,320	10,548	5,759	12,600	4,386	8,000	(4,600)	-36.51%
Advertisement	5121.0226	-	-	-	-	-	-	-	n/a
Kitchen Supplies	5121.0242	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5121.0243	476	437	-	-	-	-	-	n/a
Janitorial Supply, Linen	5121.0244	-	-	-	-	-	-	-	n/a
Travel Expenditures	5121.0307		-	-	-	-	-	-	n/a
Legal	5121.0308	-	-	306	-	-	-	-	n/a
Conferences and Training	5121.0309	-	-	253	-	-	-	-	n/a
Purchased Contracted Services[1]	5121.0317	83,437	91,159	91,159	95,718	91,159	91,159	(4,559)	-4.76%
Other Professional Fees	5121.0320	16,000	3,000	3,203	-	-	-	-	n/a
Rewards, Damages & Indemnities	5121.0321	-	-	-	-	-	-	-	n/a
Telephone	5121.0326	25,057	21,243	23,003	23,500	24,077	24,100	600	2.55%
Maintenance Contracts [5]	5121.0328	69,817	48,224	55,280	37,086	53,726	55,500	18,414	49.65%
Insurance	5121.0330	23,620	22,587	18,660	19,593	25,761	25,761	6,168	31.48%
Utilities	5121.0332	-	-	-	-	-	-	-	n/a
Electricity	5121.0332	97,259	93,083	96,968	95,000	108,621	110,000	15,000	15.79%
Natural Gas	5121.0333	39,843	50,468	44,263	51,000	46,250	46,250	(4,750)	-9.31%
Water & Sewerage	5121.0334	22,857	26,243	31,346	26,400	25,035	26,400	-	0.00%
Rent	5121.0338	-					-	-	n/a
Miscellaneous	5121.0352	-		(3,922)			-	-	n/a
Landscape Maintenance	5121.0359	-	-	18,369	5,000	4,234	5,000	-	0.00%
Repairs Equipment	5121.0360	1,665					-	-	n/a
Repairs Buildings & Grounds	5121.0362	24,227	81	666			-	-	n/a
Operating Leases[2]	5121.0367	4,642	4,887	5,856	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	-	-	-	-	-	-	-	n/a
Preservation Plan Historic Courthouse	5121.0503	6,241	-	-	-	-	-	-	n/a
Records Management Grant	5121.0504	2,505	-	-	-	-	-	-	n/a
ISTEA- Grant Courthouse	5121.0505	250	-	-	-	-	-	-	n/a
Total Courthouse		**$ 510,455**	**$ 380,844**	**$ 399,880**	**$ 381,384**	**$ 396,498**	**$ 405,748**	**$ 24,364**	**6.39%**
Utilities - District Courthouse	5124.0332	$ -	$ (12)	$ (14)	$ -	$ -		$ -	n/a
Total District Courthouse		**$ -**	**$ (12)**	**$ (14)**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Supplies	5140.0225	$ 25,736	$ 29,610	$ 21,400	$ 20,000	$ 21,378	$ 18,500	$ (1,500)	-7.50%
Kitchen Supplies	5140.0242	-	-	-	-	-		-	n/a
Employee Safety Committee	5140.0246	-	-	-	500	-	-	(500)	-100.00%
Employee Activities	5140.0313	10,941	14,677	13,500	-	-	-	-	n/a
Other Professional Fees[3]	5140.0320	2,176	4,045	2,415	2,400	2,400	24,629	22,229	926.21%
Communications	5140.0326	129,099	216,125	70,851	47,000	5,580	6,000	(41,000)	-87.23%
Maintenance Contracts	5140.0328	-	997	458	-	-	336	336	n/a
Property and Liability Insurance	5140.0330	63,346	51,951	41,503	43,579	53,298	53,300	9,721	22.31%
Utilities	5140.0332	-	-	-	-	-	-	-	n/a
Electricity	5140.0332	50,958	60,983	62,633	65,000	51,764	50,000	(15,000)	-23.08%
Natural Gas	5140.0333	7,907	9,152	8,757	9,500	9,450	9,500	-	
Water & Sewerage	5140.0334	4,183	4,546	5,215	6,000	2,043	2,500	(3,500)	-58.33%
Rent[4]	5140.0338	5,400	5,850	2,700	-	-	-	-	n/a
Landscape Maintenance	5140.0359	-	-	126	-	-	-	-	n/a
Repairs Buildings & Grounds	5140.0362	31,246	3,640	235	-	-	5,000	5,000	n/a
Operating Lease Expense[4]	5140.0367	12,603	12,825	12,735	13,300	4,984	11,720	(1,580)	-11.88%
Capitalized Computer Software	5410.0465	25,928	-	-	-	-	-	-	n/a
Software	5140.0466	-	-	535	-	-	-	-	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	3,917	-	-	-	-	n/a
Website Development	5140.0500	-	-	-	-	-	-	-	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		**$ 369,523**	**$ 576,679**	**$ 246,979**	**$ 207,279**	**$ 150,897**	**$ 181,485**	**$ (25,794)**	**-12.44%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 10 NAME: GENERAL FUND
DEPT: Various NAME: NON-DEPARTMENTAL

OBJECT OF EXPENDITURE	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Commerce Service Center- Electricity	5144.0332	$ 17,455	$ 16,457	$ 14,661	$ 20,000	$ 23,104	$ 23,500	$ 3,500	17.50%
Commerce Service Center - Water	5144.0334	296	339	315	350	385	400	50	14.29%
Commerce Service Center - Repairs/Bldg	5144.0362	215	27	-	-	19,962	-	-	n/a
Total Commerce Service Center		**$ 17,966**	**$ 16,822**	**$ 14,976**	**$ 20,350**	**$ 43,451**	**$ 23,900**	**$ 3,550**	**17.44%**
Miscellaneous	5153.0352	$ 17,980	$ 31,188	$ 11,797	$ 10,000	$ 23,276	$ 15,000	$ 5,000	50.00%
Community Promo. District 1	5153.0353	-	2,000	2,000	2,000	1,247	2,000	-	0.00%
Employee Tuition Program	5153.0354	2,073	1,679	733	2,000	-	2,000	-	0.00%
Community Promo. District 2	5153.0355	1,715	1,711	1,060	2,000	-	2,000	-	0.00%
Community Promo. District 3	5153.0356	2,000	2,113	2,203	2,000	2,941	2,000	-	0.00%
Community Promo. District 4	5153.0357	2,000	1,508	2,158	2,000	904	2,000	-	0.00%
Community Promo. Chairperson	5153.0358	2,050	1,541	1,314	2,000	-	2,000	-	0.00%
Total Community Promotions		**$ 27,818**	**$ 41,739**	**$ 21,265**	**$ 22,000**	**$ 28,368**	**$ 27,000**	**$ 5,000**	**22.73%**
Food Stamps	5537.0339	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Miscellaneous	5537.0352	-	-	-	-	-	-	-	n/a
Burials	5554.0353	2,500	2,995	5,000	3,000	12,000	10,000	7,000	233.33%
Food Bank Subsidy	5554.0354	15,000	15,000	15,000	15,000	15,000	15,000	-	0.00%
Total General Welfare		**$ 17,500**	**$ 17,995**	**$ 20,000**	**$ 18,000**	**$ 27,000**	**$ 25,000**	**$ 7,000**	**38.89%**
Dues - Northeast GA R.D.C.	5150.0318	$ 42,162	$ 42,162	$ 42,162	$ 42,162	$ 42,162	$ 42,162	$ -	0.00%
Dues - ACCG	5150.0319	4,190	4,609	4,609	4,609	4,609	4,609	-	0.00%
Total General Administrative Dues		**$ 46,352**	**$ 46,771**	**$ 46,771**	**$ 46,771**	**$ 46,771**	**$ 46,771**	**$ -**	**0.00%**
IDA Legal	**5142.0308**	**$ -**	**$ 12,654**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
General Legal[6]	**5110.0308**	**$ -**	**$ -**	**$ -**	**$ 242,950**	**$ 71,749**	**$ 242,950**	**$ -**	**0.00%**
Planning Commission	**5141.0225**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Medicare Supplements	**5153.0351**	**$ 22,710**	**$ 22,320**	**$ 22,460**	**$ 36,025**	**$ 29,414**	**$ 30,000**	**$ (6,025)**	**-16.72%**
Street Lighting	**5428.0332**	**$ 131,655**	**$ 155,557**	**$ 165,824**	**$ 217,500**	**$ 209,364**	**$ 208,441**	**$ (9,059)**	**-4.17%**
UOBWA Legal	**5580.0308**	**$ -**	**$ -**	**$ 48,449**	**$ -**	**$ 21,109**	**$ -**	**$ -**	**n/a**
UOBWA Phase II-Water Resource Study	**5580.0500**	**$ -**	**$ -**	**$ 177,864**	**$ -**	**$ -**		**$ -**	**n/a**
Contingency	**5169.0475**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Operating Expenditures Total		**$ 1,143,979**	**$ 1,271,369**	**$ 1,164,454**	**$ 1,192,259**	**$ 1,024,621**	**$ 1,191,295**	**$ (964)**	**-0.08%**
Courthouse - Principal	5121.0477	$ 535,000	$ 550,000	$ -	$ -	$ -		$ -	n/a
Courthouse - Interest	5121.0478	1,152,100	1,237,881	-	-	-		-	n/a
Administration Building - Principal	5140.0477	714,688	181,705	-	-	-		-	n/a
Administration Building - Interest	5140.0478	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	20,249	15,901	-	-	-		-	n/a
Commerce Sewer Expansion Interest	5576.0478	12,920	8,974	-	-	-		-	n/a
Landfill Closure/Post Closure Costs	5536.0365	-						-	n/a
Total Debt Service		**$ 3,811,717**	**$ 3,352,195**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capitalized Computer Software	5140.0465	$ -	$ -	$ -	**$ -**	**$ -**		$ -	n/a
Courthouse/Const. In Progress	5121.0469	-	-	-	-	-		-	n/a
Construction in Progress	5140.0469	-	-	-	-	-		-	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		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	n/a
Total Non-Departmental		**$ 4,955,696**	**$ 4,623,564**	**$ 1,164,454**	**$ 1,192,259**	**$ 1,024,621**	**$ 1,191,295**	**$ (964)**	**-0.08%**

(1) #1051210317 - Cleaning contract made in 2007
(2) #1051210367 - Lease on centralized postage meter at $407.24 per month.
(3) #1051400320 - Document Destruction - $2,400, ABM Janitorial $22,229
(4) #1051400367 - Mail machine at $406.98
(5) #1051210328 - Yearly Maintainance Contracts:
Thyssenkrupp Elevators at $10,220
Cummins South Generators at $995
Powerware UPS at $3,475
Convergent Technologies at $10,252
Chem-aqua at $3672
Action Pest Control at $1,800
Dwight Oliver at $4,800
Rapidscan at $4,200
Ameripride Uniform Services $2,157
(6) #1051100308 - Includes $242,950 for Legal, moved from Governing Body departmental budget

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011

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	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Transfers Out - Transfer Station	5536.0999	$ 279,281	$ 367,279	$ 416,102	$ 529,609	$ 529,609	$ 499,828	$ (29,781)	-5.62%
Transfers Out - Courthouse	5121.0999	-	-	1,782,069	1,818,246	1,818,246	1,817,502	(744)	-0.04%
Transfers Out - County Agent	5128.0999				14,472	14,472	14,472	-	0.00%
Transfers Out - Building Inspections	5131.0999	-	360,632	(169,034)	-	-	15,719	15,719	n/a
Transfers Out - Planning & Zoning	5132.0999	185,854	(93,977)	337,484	198,035	198,035	238,848	40,813	20.61%
Transfers Out - Maintenance	5139.0999				13,546	13,546	13,546	-	0.00%
Transfers Out - Economic Development	5142.0999	50,240	-	1,358,000	1,360,250	1,360,250	2,754,735	1,394,485	102.52%
Transfers Out - J.C.C.I.	5225.0999				14,503	14,503	14,503	-	0.00%
Transfers Out - Engineering - Public Development	5427.0999		194,686	191,413	45,476	45,476	-	(45,476)	-100.00%
Transfers Out - E911	5259.0999	527,587	603,597	419,128	283,978	283,978	-	(283,978)	-100.00%
Transfers Out - JCCI Fire Brigade	5266.0999				268,517	268,517	268,589	72	0.03%
Transfers Out - Fleet Maintenance	5474.0999				9,313	9,313	23,945	14,632	157.11%
Transfers Out - Keep Jackson Beautiful	5544.0999	646	51,354	50,861	58,699	58,699	40,992	(17,707)	-30.17%
Transfers Out - Debt Svc Fund/Hosp. Auth.	5548.0999	156,356	155,833	151,480	150,795	150,795	-	(150,795)	-100.00%
Transfers Out - Senior Center	5558.0999	259,256	330,099	431,482	272,246	272,246	281,977	9,731	3.57%
Transfers Out - Roads & Bridges	5426.0999	650,412	95,000	744,695	852,996	852,996	647,127	(205,869)	-24.13%
Transfers Out - EMS/Ambulance	5222.0999	2,165,157	2,030,683	1,817,588	1,830,429	1,830,429	2,211,324	380,895	20.81%
Transfers Out - Hurricane Shoals	5632.0999	112,890	117,519	110,609	107,864	107,864	99,518	(8,346)	-7.74%
Transfers Out - Recreation	5657.0999	695,951	761,804	689,547	746,167	746,167	590,845	(155,322)	-20.82%
Transfers Out - Health Dept.	5527.0339	115,088	150,785	230,784	230,784	230,784	276,357	45,573	19.75%
Transfers Out - Airport	5152.0999	24,962	15,000	256,364	313,201	313,201	87,962	(225,239)	-71.92%
Transfers Out - Water Authority	5580.0999	55,400	1,747,334	1,581,024	1,585,598	1,585,598	2,086,159	500,561	31.57%
Transfers Out - Emergency Management Agency	5260.0999	57,730	31,291	68,424	81,943	81,943	80,199	(1,744)	-2.13%
Transfers Out - Tax Assessor	5111.0999	-	-	13,276	-	-	-	-	n/a
Transfers Out - Sheriff's Department	5218.0999			693,451	403,833	403,833	364,340	(39,493)	-9.78%
Transfers Out - Debt Service Reserve	5110.0999			47,117	-	-	-	-	n/a
Transfers Out - Commerce Sewer Expansion	5576.0999			33,168	33,167	33,167	33,167	-	0.00%
Total Transfers Out		**$ 5,336,810**	**$ 6,918,920**	**$11,255,033**	**$ 11,223,667**	**$ 11,223,667**	**$ 12,461,654**	**$ 1,237,987**	**11.03%**

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.

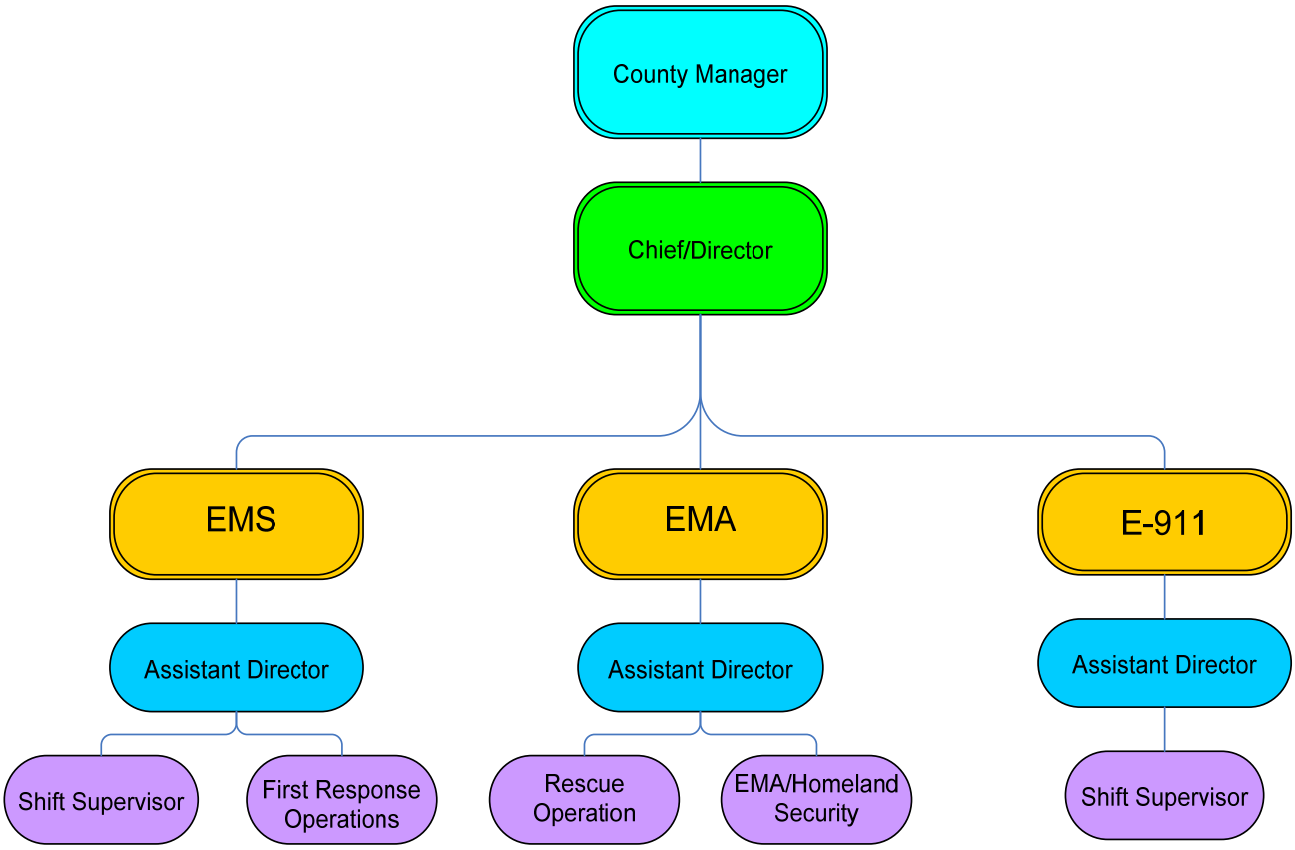
Drug Enforcement – to account for funds collected from fines and forfeitures to be used for drug enforcement, abuse, treatment, and education programs.

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 14 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 FY11:

- 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.

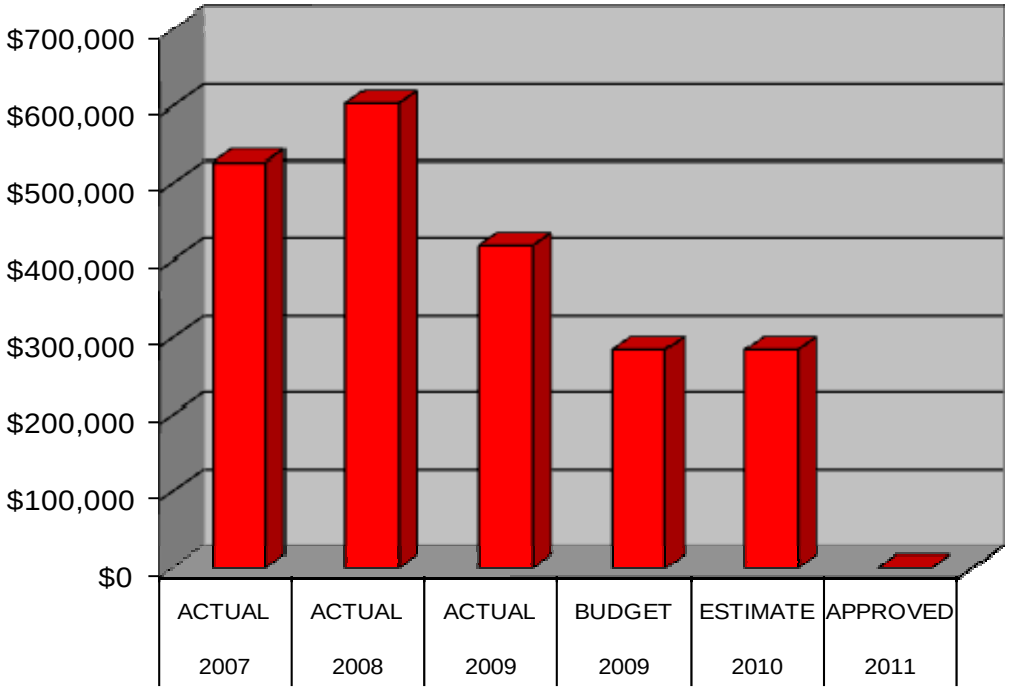
PERFORMANCE MEASURES:

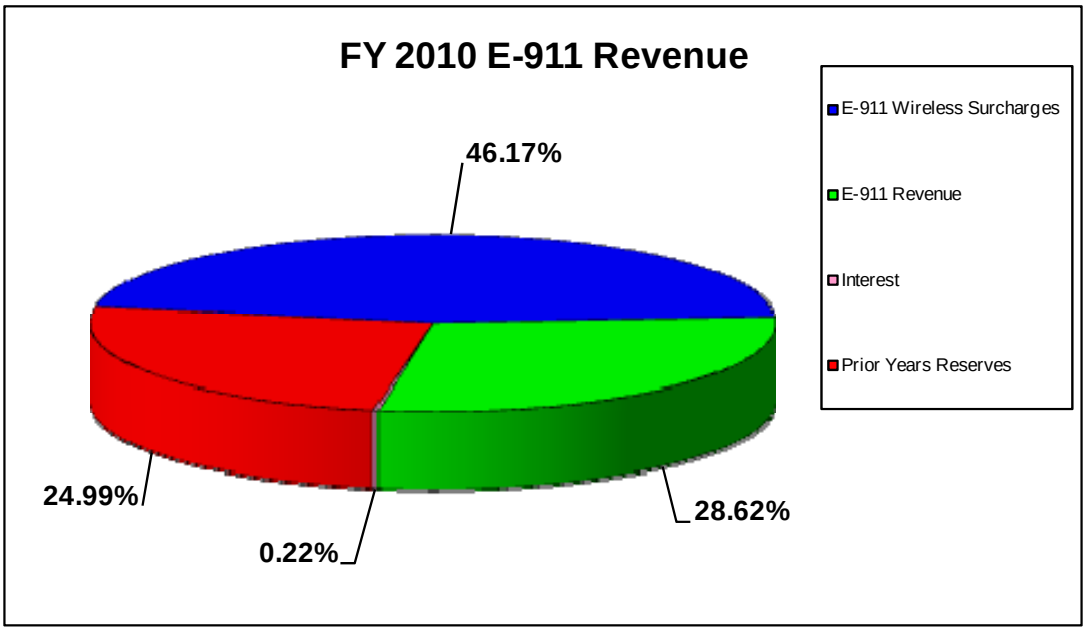
	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Workload Measures					
Volume of Calls Received	154,869	141,438	140,232	130,000	135,000
Volume of Calls Dispatched	179,471	162,318	168,641	155,500	158,000
Volume of Fire Calls Dispatched	2,152	1,979	1,959	2,000	2,100
Volume of Rescue Calls Dispatched	2,952	3,033	2,802	2,750	2,800
Volume of EMS Calls Dispatched	5,957	5,746	5,994	6,100	6,200
Volume of Police Calls Dispatched	87,317	83,132	75,736	62,075	62,500
(APD, BPD, CPD, HPD, JPD, MPD)					
Volume of Sheriff Calls Dispatched	59,853	68,143	80,806	81,500	82,000
Volume of Other Agency Dispatched	1,977	1,285	1,344	1,380	1,400
(GSP,DNR,MUT AID, CO MARS, ACO)					
Volume of Addresses Issued	2,470	733	69	200	200
Average Calls Per Day	424	380	370	370	380

HISTORICAL INFORMATION AND APPROVED 2011 DEPARTMENTAL REVENUES

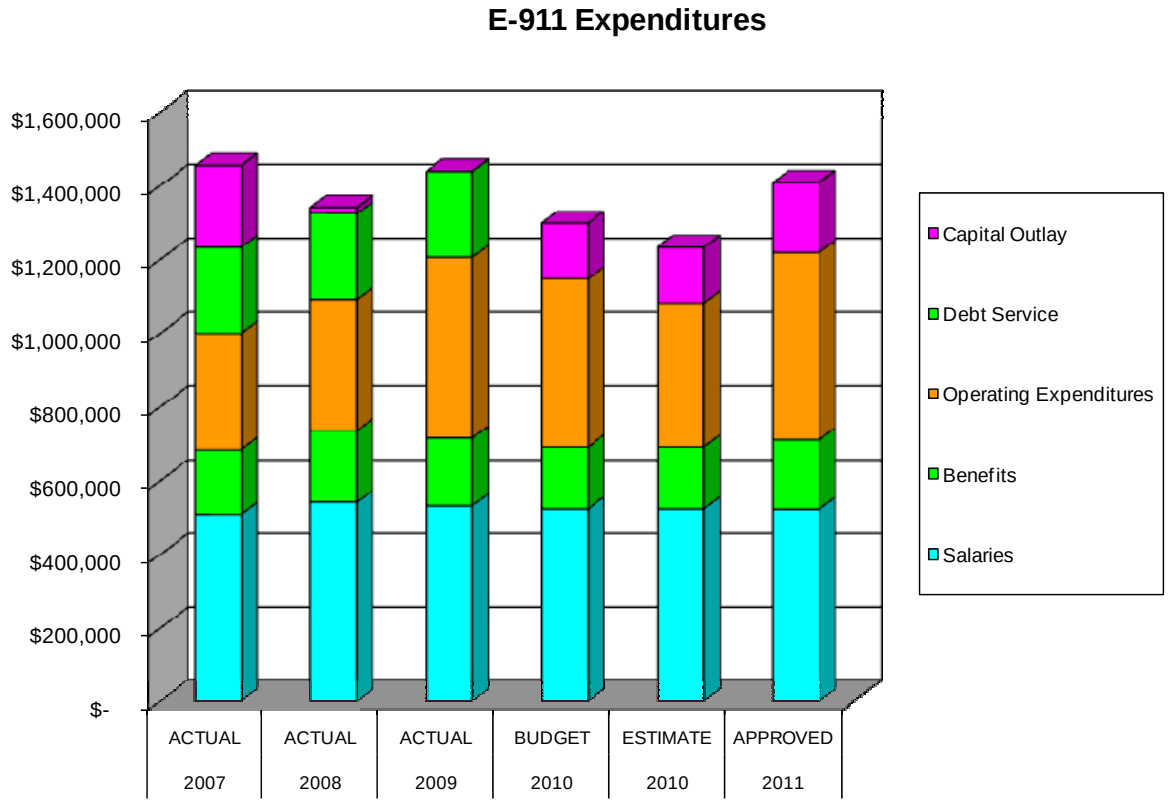
	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
REVENUE SOURCE									
Intergovernmental Revenue	4059.5113	$ -						$ -	n/a
Wireless Phase One Reserve	4059.5147	-						-	n/a
E-911 Wireless Surcharges	4059.5148	478,244	639,410	653,530	600,000	586,350	650,000	50,000	8.33%
E-911 Revenue	4059.5149	413,578	406,306	413,032	408,000	396,000	403,000	(5,000)	-1.23%
Sale of Map Books	4059.5150	60						-	n/a
Interest	4059.5170	16,402	4,496	1,738	4,972	3,117	3,100	(1,872)	-37.65%
Sale of County Property	4059.5171	503	883	699				-	n/a
Federal Grant - Warning Sirens	4059.5173	-	-	25,000	-	-			
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	-	-	-	-	-		-	n/a
Proceeds Capital Lease	4059.5200	-	-	-	-	-		-	n/a
Transfers In	4059.5998	527,587	603,597	419,128	283,978	283,978	-	(283,978)	-100.00%
Prior Years Reserves	4059.6000	-	-	-	-	-	351,853	351,853	n/a
TOTAL REVENUES E-911		**$1,458,569**	**$1,654,693**	**$1,513,126**	**$1,296,950**	**$1,269,445**	**$1,407,953**	**$ 111,003**	**8.56%**

E-911 TRANSFERS-IN COMPARISON





E911 FY11 BUDGET HIGHLIGHTS:



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

- 0.29% or $1,508 decrease in salaries primarily due to:
  - Slight changes in some personnel pay rates due to turnover.
- 12.27% or $20,558 increase in benefits primarily due to:
  - Reinstatement of the base-match retirement contributions for an increase of 120.37% or $22,172.
- 11.34% or $51,737 increase in operating expenditures primarily due to:
  - $60,000 allocation for new computer hardware & peripherals which will help to interface with new communications technology. This allocation will be paid for from E-911 fund reserves.
  - 18.92% or $26,167 increase in maintenance contracts due to new and expanded operating systems.
- 26.25% or $39,500 increase in capital assets communications due to additional communications equipment purchases.
- **NOTE: In FY 2011 the budget was balanced with the use of $351,853 in E-911 prior years' reserves.**
- Total increase of 8.50% or $110,286.

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 = $60,000** *(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, 2011 - DECEMBER 31, 2011
FUND: 20 NAME: EMERGENCY TELEPHONE SYSTEM
DEPT: 59 NAME: E-911

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries - Regular	5259.0102	$ 384,760	$ 416,145	$ 413,509	$ 393,586	$ 393,586	$ 392,078	$ (1,508)	-0.38%
Salaries - Part Time	5259.0103	34,820	40,068	43,981	39,837	39,837	39,837	-	0.00%
Salaries - Overtime[1]	5259.0105	88,755	85,673	74,213	90,000	90,000	90,000	-	0.00%
Salaries Total		**$ 508,335**	**$ 541,885**	**$ 531,702**	**$ 523,423**	**$ 523,423**	**$ 521,915**	**$ (1,508)**	**-0.29%**
Unemployment Insurance	5259.0108	$ 1,407	$ 751	$ 771	$ 1,304	$ 1,304	$ 2,107	$ 803	61.59%
Medicare	5259.0109	6,998	7,492	7,303	7,874	7,874	6,263	(1,612)	-20.47%
FICA	5259.0110	29,921	32,037	31,227	31,343	31,343	26,779	(4,564)	-14.56%
Retirement	5259.0111	33,652	42,228	37,595	18,419	18,419	40,591	22,172	120.37%
Health Insurance	5259.0112	102,204	110,440	105,141	107,001	107,001	108,396	1,395	1.30%
Workers' Compensation Insurance	5259.0113	1,538	1,585	1,817	1,604	1,908	4,028	2,424	151.14%
Benefits Total		**$ 175,720**	**$ 194,534**	**$ 183,853**	**$ 167,545**	**$ 167,849**	**$ 188,163**	**$ 20,618**	**12.31%**
Personal Services Total		**$ 684,055**	**$ 736,419**	**$ 715,555**	**$ 690,968**	**$ 691,272**	**$ 710,078**	**$ 19,110**	**2.77%**
Books & Periodicals	5259.0219	$ 83	$ 83	$ 83	$ 175	$ -	$ 100	$ (75)	-42.86%
Postage	5259.0224	713	502	394	575	475	600	25	4.35%
General Operating Supplies	5259.0225	16,346	10,438	7,464	15,000	8,925	15,000	-	0.00%
Advertisements	5259.0226	190	12	-	-	-	-	-	n/a
Kitchen Supplies	5259.0242			-	-	-	-	-	n/a
Fuel & Lubricants	5259.0243	-	-	890	1,000	1,081	1,200	200	20.00%
Tires & Batteries	5259.0248	-	-	87	400	-	500	100	25.00%
Travel Expenses[4]	5259.0307	257	648	258	3,000	-	3,000	-	0.00%
Legal	5259.0308		-	-	-	-	-	-	n/a
Conferences & Training	5259.0309	1,476	2,633	980	3,500	240	3,500	-	0.00%
Auditing	5259.0315	750	800	-	-	-	-	-	n/a
Dues	5259.0318	378	240	424	400	400	400	-	0.00%
Other Professional Fees	5259.0320	8,708	2,398	640	3,500	1,548	3,500	-	0.00%
Communications[2]	5259.0326	122,599	50,063	131,603	140,000	137,323	140,000	-	0.00%
Maintenance Contracts[3]	5259.0328	38,694	129,989	102,572	138,333	103,000	164,500	26,167	18.92%
Property & Liability Insurance	5259.0330	4,720	4,513	3,577	3,099	4,075	4,075	976	31.49%
Electricity	5259.0332	23,596	29,294	26,258	30,000	26,500	30,000	-	0.00%
Natural Gas	5259.0333	56	-	-	-	-	-	-	n/a
Uniforms	5259.0337	2,519	1,792	1,908	3,000	347	3,000	-	0.00%
Miscellaneous	5259.0352	-	-	-	-	-	-	-	n/a
Repairs - Other	5259.0360	32	-	2,665	2,000	-	2,000	-	0.00%
Repairs - Autos	5259.0361	-	-	943	1,500	1	1,500	-	0.00%
Repairs - Buildings & Grounds	5259.0362	8,270	312	-	-	-	-	-	n/a
Operating Lease Expense	5259.0367	1,684	1,096	-	2,000	-	-	(2,000)	-100.00%
LEOP Grant	5259.0370	-	-	-	-	-		-	n/a
Software	5259.0466	-	960	-	-	-		-	n/a
Computer Hardware & Peripherals	5259.0468	5,253		-	-	-	60,000	60,000	n/a
Construction in Progress	5259.0469	-	32,044	-	-	-		-	n/a
Capital Asset - Other	5259.0473	-	-	-	-	-		-	n/a
Wireless Technology	5259.0474	57,733	74,430	60,644	100,000	66,492	67,000	(33,000)	-33.00%
Expendable Equipment	5259.0476	8,871	13,377	1,252	8,000	2,043	8,000	-	0.00%
FIP#157-00000-03	5259.0500	-	-	-	-	-		-	n/a
FIP#157-00000-01	5259.0501	-	-	-	-	-		-	n/a
2004-GE-T4-0012 Homeland Sec.	5259.0502	-	-	-	-	-		-	n/a
NEHD Bioterrorism Grant	5259.0503	-	-	-	-	-		-	n/a
Hazard Mitigation Planning Grant	5259.0504	12,500	-	-	-	-		-	n/a
Weather Warning Sirens	5259.0505	-	-	28,096	-	-		-	n/a
Nationwide Power- UPS	5259.0700	-	-	28,935	-	1,171		-	n/a
Telephone Service - 911 Move	5259.0701	-	-	44,910	-	146		-	n/a
Mobile Communications - Fiber	5259.0702	-	-	31,845	-	100		-	n/a
Mobile Communications - Move	5259.0703	-	-	-	-	13,200		-	n/a
Bramic - Furniture Moves	5259.0704	-	-	-	-	-		-	n/a
Interact - CAD system	5259.0705	-	-	5,159	-	19,478		-	n/a
Recording Systems Moving	5259.0706	-	-	-	-	500		-	n/a
Kemp Glass	5259.0707	-	-	2,150	-	-		-	n/a
Busker Communication	5259.0708	-	-	6,194	-	3,714		-	n/a
Rescue Equipment - EMA		-	-	-	-	-		-	n/a
Operating Expenditures Total		**$ 315,428**	**$ 355,623**	**$ 489,929**	**$ 455,482**	**$ 390,759**	**$ 507,875**	**$ 52,393**	**11.50%**
Capital Assets - Buildings	5259.0470	$ 21,463	$ -	$ -	$ -	$ -		$ -	n/a
Capital Assets - Autos	5259.0471	-	-	-	-	-		-	n/a
Capital Assets - Communications[(3)]	5259.0472	6,550	-		150,500	150,500	190,000	39,500	26.25%
Capital Assets - Other	5259.0473	193,206	16,090	-	-	-		-	n/a
Capital Outlay Total		**$ 221,219**	**$ 16,090**	**$ -**	**$ 150,500**	**$ 150,500**	**$ 190,000**	**$ 39,500**	**26.25%**
Debt Service - Principal	5259.0477	$ 204,856	$ 217,347	$ 226,797	$ -	$ -		$ -	n/a
Debt Service - Interest	5259.0478	28,006	15,516	6,065	-	-		-	n/a
Debt Service Total		**$ 232,862**	**$ 232,863**	**$ 232,862**	**$ -**	**$ -**		**$ -**	**n/a**
E-911 Total		**$ 1,453,564**	**$ 1,340,995**	**$ 1,438,347**	**$ 1,296,950**	**$ 1,232,531**	**$ 1,407,953**	**$ 111,003**	**8.56%**

(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) Base Station and Receiver/Transmitter.
(3) 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
(4) 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 FY11:

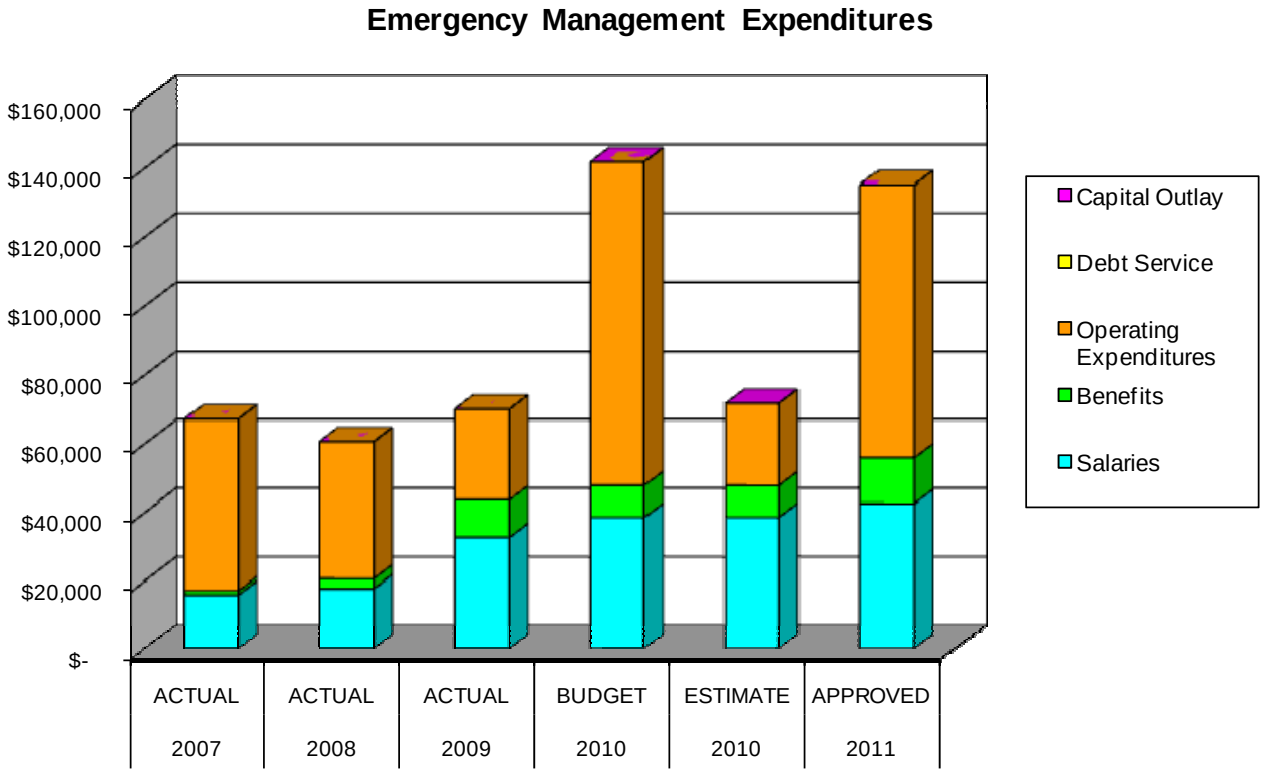
- A continued increase in call volume.
- Volunteer membership is declining. This is a commonality nationwide.
- No specialized-technical rescue service is being provided in Jackson County. These services include hazardous material response team, confined space rescue, rope rescue, trench rescue, industrial 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.

PERFORMANCE MEASURES:

	2007	2008	2009	2010	2011
	Actual	**Actual**	**Actual**	**Estimate**	**Forecast**
Volume of calls received	2,592	3,033	2,802	3,200	3,400
Number of volunters on staff*	82	85	150	150	150
Number of part-time employees on staff	1	-	-	-	-
Number of full-time employees on staff	0	1	1	1	1
Number of rescue departments in county**	9	10	10	10	10
Rescue departments performing First Response	9	10	10	10	10
Rescue departments performing extrication service	9	10	10	10	10
Specialized technical rescue services in county	-	1	3	3	3
Weather sirens located in county***	27	30	27	27	27
Public (CERT) teams in county	-	1	2	4	6
Certified school safety programs in county	2	3	3	3	3
Disaster excercises conducted	2	3	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 2011 DEPARTMENTAL REVENUES

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	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:		**$ -**	**$ 39,056**	**$ 22,056**	**$ 22,056**	**$ 22,056**	**$ 22,056**	**$ -**	**0.00%**
OTHER REVENUES:									
Interest Income	26.4060.5170	$ 707	$ 360	$ 175	$ -	$ 191	$ 100	$ (91)	n/a
Donations	26.4060.5180	600	6,000	550	-	-	-		
Income - Fund Raising Activities	26.4060.5181	-	30,000	-	38,000	32,665	33,000		
TOTAL OTHER REVENUES		**$ 1,307**	**$ 36,360**	**$ 725**	**$ 38,000**	**$ 32,856**	**$ 33,100**	**$ 244**	**0.64%**
OTHER FINANCING SOURCES & TRANSFERS IN									
TRANSFERS IN[2]	26.4060.5998	$ 57,730	$ 31,291	$ 68,424	$ 81,943	$ 81,943	$ 80,199	$ (1,744)	-2.13%
PROCEEDS FROM CAPITAL		-	-	-	-	-	-	-	n/a
TOTAL OTHER FINANCING SOURCES AND TRANSFERS IN		**$ 57,730**	**$ 31,291**	**$ 68,424**	**$ 81,943**	**$ 81,943**	**$ 80,199**	**$ (1,744)**	**-2.13%**
TOTAL REVENUES EMERGENCY MANAGEMENT AGENCY		**$ 59,037**	**$ 106,707**	**$ 91,205**	**$ 141,999**	**$ 136,855**	**$ 135,355**	**$ (6,644)**	**-4.68%**



EMERGENCY MANAGEMENT FY11 BUDGET HIGHLIGHTS:

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

- 10.32% or $3,986 increase in salaries primarily due to:
  - Salary increase in FY 2010 related to certification reached.
- 44.45% or $4,120 increase in benefits primarily due to:
  - Reinstatement of the base-match retirement contributions for an increase of $2,983.
- 15.67% or $14,750 decrease in operating expenditures primarily due to:
  - 34.21% or $13,000 decrease in volunteer rescue funds.
  - 50.0% or $5,000 decrease in expendable equipment.
  - 60.0% or $3,000 increase in fuel and lubricants.
- Total decrease of 4.68% of $6,644.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS:

- **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. NOTE: this vehicle was added later in FY 2011 but not budgeted.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011

FUND: 26 NAME: EMERGENCY TELEPHONE SYSTEM

DEPT: 60 NAME: EMERGENCY MANAGEMENT AGENCY

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries - Regular	5260.0102	$ -	$ -	$ 32,801	$ 38,630	$ 38,630	$ 42,616	$ 3,986	10.32%
Salaries - Part Time	5260.0103	16,068	17,867					-	n/a
Salaries - Overtime	5260.0105	-	-	-	-	-		-	n/a
Salaries Total		**$ 16,068**	**$ 17,867**	**$ 32,801**	**$ 38,630**	**$ 38,630**	**$ 42,616**	**$ 3,986**	**10.32%**
Unemployment Insurance	5260.0108	$ -	$ -	$ 7	$ 50	$ 50	$ 100	$ 50	99.40%
Medicare	5260.0109	228	259	469	560	560	618	58	10.32%
FICA	5260.0110	977	2,604	2,004	2,395	2,395	2,642	247	10.32%
Retirement	5260.0111	-	-	-	-	-	2,983	2,983	n/a
Health Insurance	5260.0112	-	-	3,992	5,295	5,295	5,486	191	3.61%
Workers' Compensation Insurance	5260.0113	-	-	4,435	968	927	1,559	591	61.03%
Benefits Total		**$ 1,205**	**$ 2,863**	**$ 10,908**	**$ 9,269**	**$ 9,228**	**$ 13,388**	**$ 4,120**	**44.45%**
Personal Services Total[2]		**$ 17,273**	**$ 20,730**	**$ 43,708**	**$ 47,899**	**$ 47,858**	**$ 56,005**	**$ 8,106**	**16.92%**
Books & Periodicals	5260.0219	$ -	$ -	$ (233)	$ 900	$ -	$ 900	$ -	0.00%
Postage	5260.0224	-	-	-	-	-	-	-	n/a
General Operating Supplies	5260.0225	19,933	4,312	6,456	10,000	1,096	10,000	-	0.00%
Advertisements	5260.0226	-	-	-	-	-	-	-	n/a
Kitchen Supplies	5260.0242	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5260.0243	4,952	11,686	6,170	5,000	7,625	8,000	3,000	60.00%
Tires & Batteries	5260.0248	26	-	732	3,200	610	3,200	-	0.00%
Travel Expenses	5260.0307	2,479	1,446	528	3,000	2,272	3,000	-	0.00%
Legal	5260.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5260.0309	-	1,350	466	4,000	1,953	4,000	-	0.00%
Dues	5260.0318	25	50	60	500	500	750	250	50.00%
Other Professional Fees	5260.0320	3,347	1,637	1,511	5,000	-	5,000	-	0.00%
Communications	5260.0326	10,941	2,850	5,080	5,000	3,107	5,000	-	0.00%
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	388	1,834	808	2,000	184	2,000	-	0.00%
Miscellaneous	5260.0352	-	-	-	-	-	-	-	n/a
Repairs - Autos	5260.0361	3,401	2,521	2,689	7,500	434	7,500	-	0.00%
Repairs - Buildings & Grounds	5260.0362	-	-	-	-	-	-	-	n/a
Operating Lease Expense	5260.0367	-	-	-	-	-	-	-	n/a
LEOP Grant	5260.0370	-	-	-	-	-	-	-	n/a
Software	5260.0466	109	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5260.0468	-	-	-	-	-	-	-	n/a
Wireless Technology	5260.0474	-	-	-	-	-	-	-	n/a
Expendable Equipment	5260.0476	4,282	4,932	2,077	10,000	348	5,000	(5,000)	-50.00%
Volunteer Rescue	5260.0500	-	7,393	-	38,000	5,738	25,000	(13,000)	-34.21%
Operating Expenditures Total		**$ 49,883**	**$ 40,011**	**$ 26,345**	**$ 94,100**	**$ 23,867**	**$ 79,350**	**$ (14,750)**	**-15.67%**
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	-	-	-	-	-		-	n/a
Capital Outlay Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Debt Service - Principal	5260.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5260.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
EMA - Total		**$ 67,156**	**$ 60,741**	**$ 70,053**	**$ 141,999**	**$ 71,725**	**$ 135,355**	**$ (6,644)**	**-4.68%**

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: 39 full-time and a roster of 54 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 FY11:

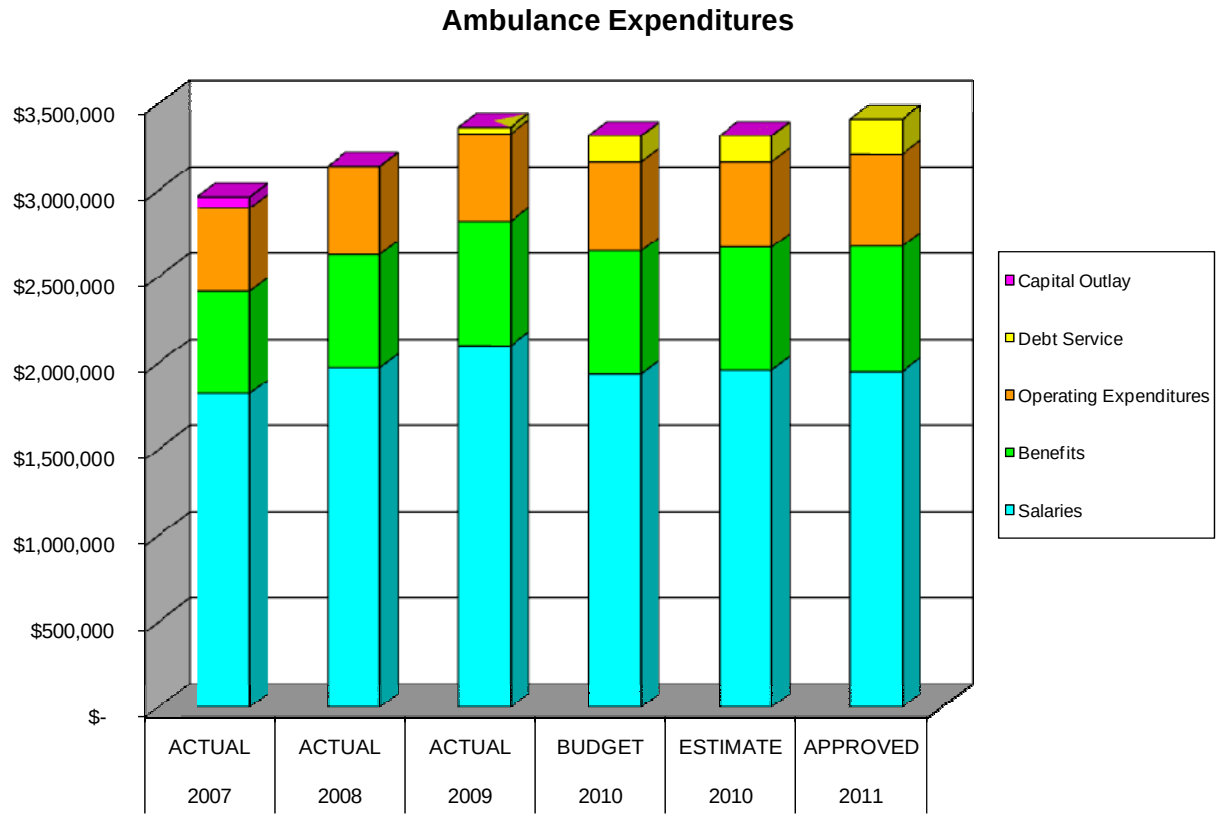
- Call volume will continue to increase with increased population growth throughout the county.
- With continuation of a Fleet Management and Replacement Program, annual ambulance acquisition must be continued at the rate of one med unit per year attempting to maintain three quality reserve units.
- 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.
- Increasing frequency of no available ambulances (all units handling calls simultaneously) dictates that planning for implementation of a seventh manned station as early as 2012.
- Supervisors are often off the trucks causing issues with basic EMS functions due to staffing situations and furloughs.

PERFORMANCE MEASURES:

	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Volume - Emergency Responses	5,957	5,746	5,900	6,000	6,200
Volume - Patient Transports	3,276	3,450	3,340	4,000	4,100
Percentage - Patient Transports	55%	60%	60%	70%	70%
Staffing - Ambulances on Duty 24/7/365	5.00	6.00	6.00	6.00	6.00
Public Relations - Special Coverage Events	16	20	29	38	50
Patient Billing - Collection Rate	58%	75%	80%	80%	80%
Continuing Education Courses Offered	16	18	23	25	40
Citizens Trained in CPR / AED	100	125	150	200	225
First Responder Courses Taught	3	2	1	2	2

EMS REVENUES:

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
CHARGES FOR SERVICES									
AMBULANCE COLLECTIONS	234022.5190	$ 766,767	$ 1,173,841	$ 1,456,308	$ 1,488,000	$ 1,137,373	$ 1,200,000	$ (288,000)	-19.35%
									n/a
TOTAL CHARGES FOR SERVICES		**$ 766,767**	**$ 1,173,841**	**$ 1,456,308**	**$ 1,488,000**	**$ 1,137,373**	**$ 1,200,000**	**$ (288,000)**	-19.35%
INTERGOVERNMENTAL REVENUES:									
STATE GRANT	234022.5112	$ -	$ 16,518	$ 3,482	$ -	$ -	$ -	$ -	n/a
INTERGOVERNMENTAL REVENUE	234022.5127	-	802	9,121	-	-	-	-	n/a
AMBULANCE - CIVIL DEFENSE[1]	234022.5128	-	-	-	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUES:		**$ -**	**$ 17,320**	**$ 12,603**	**$ -**	**$ -**	**$ -**	$ -	n/a
OTHER REVENUES:									
JCO VOLUNTEER RESCUE PAYMENTS	104022.5132	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	n/a
SALE OF COUNTY PROPERTY	234022.5171	-	-	-	-	-	-	-	n/a
TOTAL OTHER REVENUES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	n/a
OTHER FINANCING SOURCES & TRANSFERS IN									
TRANSFERS IN	234022.5998	$ 2,165,158	$ 2,030,683	$ 1,817,588	$ 1,830,429	$ 1,830,429	$ 2,211,324	$ 380,895	20.81%
PROCEEDS FROM INSURANCE CLAIMS	234022.5201	$ 30,405						-	n/a
PROCEEDS FROM CAPITAL LEASES	234022.5200	-	-	-	-	-	-	$ -	n/a
TOTAL OTHER FINANCING SOURCES AND TRANSFERS IN		**$ 2,195,563**	**$ 2,030,683**	**$ 1,817,588**	**$ 1,830,429**	**$ 1,830,429**	**$ 2,211,324**	**$ 380,895**	**20.81%**
TOTAL REVENUES - AMBULANCE		**$ 2,962,330**	**$ 3,221,844**	**$ 3,286,499**	**$ 3,318,429**	**$ 2,967,802**	**$ 3,411,324**	**$ 92,895**	**2.80%**



EMS/AMBULANCE FY11 BUDGET HIGHLIGHTS:

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

- 0.60% or $11,637 increase in salaries primarily due to:
  - 10.80% or $40,579 decrease in overtime salaries.
  - 32.92% or $93,120 increase in part-time positions due to shift needs associated with furlough days.
- 2.07% or $14,689 increase in benefits primarily due to:
  - Increases to Medicare and FICA related to the increases in salaries.
- 2.83% or $14,648 increase in operating expenditures primarily due to:
  - 43.91% or $13,700 decrease in communications expenditures.
  - 44.0% or $22,000 increase in fuels and lubricants due higher anticipated fuel prices.
  - 29.97% or $10,906 increase in property & liability insurance due to high premiums and incident costs.
  - 40.0% or $8,000 decrease in expendable equipment for new ambulance outfitting.
- 34.54% or $51,922 increase in debt service for FY11.
- Total increase of 2.80% or $92,895.

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** (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 a total cost of $245,000.** ***(From Fleet Replacement)*** To replace a high mileage ambulance. Annual replacement schedule. With this replacement, the old unit will be coming offline and be used as a spare or will be sold for salvage. **APPROVED.**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011

FUND: 23 NAME: SPECIAL REVENUE FUND

DEPT: 22 NAME: EMERGENCY SERVICES / AMBULANCE

OBJECT OF EXPENDITURE	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Regular	5222.0102	$ 1,165,584	$ 1,300,956	$ 1,364,066	$ 1,281,122	$ 1,281,122	$ 1,240,218	$ (40,904)	-3.19%
Salaries - Part Time	5222.0103	327,785	381,371	412,891	282,880	356,004	376,000	93,120	32.92%
Salaries - Overtime[1]	5222.0105	330,061	291,754	324,119	375,579	323,116	335,000	(40,579)	-10.80%
Salaries Total		**$ 1,823,430**	**$ 1,974,081**	**$ 2,101,077**	**$ 1,939,582**	**$ 1,960,242**	**$ 1,951,218**	**$ 11,637**	**0.60%**
Unemployment Insurance	5222.0108	$ 4,393	$ 3,277	$ 3,551	$ 4,764	$ 4,764	$ 9,629	$ 4,865	102.11%
Medicare	5222.0109	25,471	27,555	29,301	27,975	27,975	36,080	8,105	28.97%
FICA	5222.0110	108,907	116,323	125,288	119,616	119,616	154,272	34,656	28.97%
Retirement	5222.0111	132,462	136,859	135,791	133,976	133,976	126,648	(7,328)	-5.47%
Health Insurance	5222.0112	248,558	296,321	305,840	322,051	322,051	328,095	6,044	1.88%
Workers' Compensation Insurance	5222.0113	73,269	75,509	86,566	76,439	76,439	44,723	(31,715)	-41.49%
Retiree Health Insurance	5222.0115	-	-	32,186	26,290	26,300	26,352	62	0.23%
Benefits Total		**$ 593,060**	**$ 655,843**	**$ 718,523**	**$ 711,110**	**$ 711,120**	**$ 725,799**	**$ 14,689**	**2.07%**
Personal Services Total		**$ 2,416,490**	**$ 2,629,924**	**$ 2,819,601**	**$ 2,650,692**	**$ 2,671,362**	**$ 2,677,017**	**$ 26,325**	**0.99%**
Intergovernmental	5222.0000	$ -	$ 4,782	$ -	$ -	$ -	$ -	$ -	n/a
Books & Periodicals	5222.0219	-	-	-	1,500	-	-	(1,500)	-100.00%
Postage	5222.0224	461	541	326	500	224	500	-	0.00%
General Operating Supplies	5222.0225	27,711	17,290	21,427	20,000	21,147	20,000	-	0.00%
Advertisements	5222.0226	-	-	-	-	-	-	-	n/a
Drugs & IV. Fluids	5222.0228	16,143	14,298	17,268	21,150	16,285	21,150	-	0.00%
Oxygen Medical Supplies	5222.0229	9,041	10,106	9,266	8,500	7,118	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	70,309	90,831	53,304	50,000	71,981	72,000	22,000	44.00%
Janitorial Supplies, Linen	5222.0244	-		-	-	-	-	-	n/a
Medical Supply & Treatment	5222.0245	63,345	66,233	74,933	75,000	99,956	75,000	-	0.00%
Tires & Batteries	5222.0248	5,896	4,576	6,999	9,000	2,369	9,000	-	0.00%
Relocation Expenditures	5222.0306	-	-	-	-	-	-	-	n/a
Travel Expenses	5222.0307	2,598	2,282	584	5,000	220	2,500	(2,500)	-50.00%
Legal	5222.0308	1,553	-	31	-	-	-	-	n/a
Conferences & Training	5222.0309	1,735	1,458	2,507	3,500	330	5,000	1,500	42.86%
Accounting	5222.0314	-	-	-	-	-	-	-	n/a
Dues	5222.0318	245	-	260	250	250	250	-	0.00%
Other Professional Fees	5222.0320	61,426	117,749	139,898	127,000	114,845	124,370	(2,630)	-2.07%
Rewards, Damages, Indem	5222.0321	(111)	(1,059)	-	-	-	-	-	n/a
Communications	5222.0326	22,167	10,177	23,685	31,200	14,058	17,500	(13,700)	-43.91%
Maintenance Contracts[4]	5222.0328	2,497	4,669	5,161	11,100	12,016	21,000	9,900	89.19%
Property & Liability Insurance	5222.0330	38,229	43,480	47,343	36,394	36,394	47,300	10,906	29.97%
Electricity	5222.0332	9,168	9,259	9,623	11,000	11,513	11,000	-	0.00%
Natural Gas	5222.0333	9,545	10,847	10,235	12,000	13,000	12,000	-	0.00%
Water & Sewerage	5222.0334	3,761	4,942	5,952	5,500	6,586	6,000	500	9.09%
Uniforms For Employees	5222.0337	14,798	15,192	9,916	15,000	5,215	15,000	-	0.00%
Rent	5222.0338	27,392	30,318	31,895	35,000	35,000	32,000	(3,000)	-8.57%
Miscellaneous	5222.0352	166	2,027	42	-	-	-	-	n/a
Repairs - Autos	5222.0361	16,614	23,350	17,629	10,000	20,813	15,000	5,000	50.00%
Repairs- Building & Grounds	5222.0362	4,781	330	174	-	-	-	-	n/a
Repairs-Others	5222.0363	3,358	219	1,243	5,000	1,180	5,000	-	0.00%
Operating Lease Expense[2]	5222.0367	2,003	5,065	3,950	3,828	3,828	-	(3,828)	-100.00%
Software	5222.0466	-	960	-	-	-		-	n/a
Computer Hardware & Peripherals	5222.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment[3]	5222.0476	39,360	21,597	6,948	20,000	1,994	12,000	(8,000)	-40.00%
Cert Program	5222.0500	-	-	9,121	-	-	-	-	n/a
Transfers Out	5222.0999	28,520	-	-	-	-	-	-	n/a
Operating Expenses Total		**$ 482,711**	**$ 511,520**	**$ 509,720**	**$ 517,422**	**$ 496,322**	**$ 532,070**	**$ 14,648**	**2.83%**
Debt Service - Principal	5222.0477	$ -	$ -	$ 32,040	$ 141,500	$ 141,500	$ 194,291	$ 52,791	37.31%
Debt Service - Interest	5222.0478	-	-	5,538	8,815	8,815	7,946	(870)	-9.87%
Debt Service Total		**$ -**	**$ -**	**$ 37,579**	**$ 150,315**	**$ 150,315**	**$ 202,237**	**$ 51,922**	**34.54%**
Capital Outlay		**$ 63,128**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Emergency Svcs-Ambulance Total		**$ 2,962,329**	**$ 3,141,444**	**$ 3,366,899**	**$ 3,318,429**	**$ 3,318,000**	**$ 3,411,324**	**$ 92,895**	**2.80%**

(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 $418.00/mo. This was not budgeted due to expiration of prior contracts, however, new equipment was added. The budget will be amended to reflect actual costs in this line item.

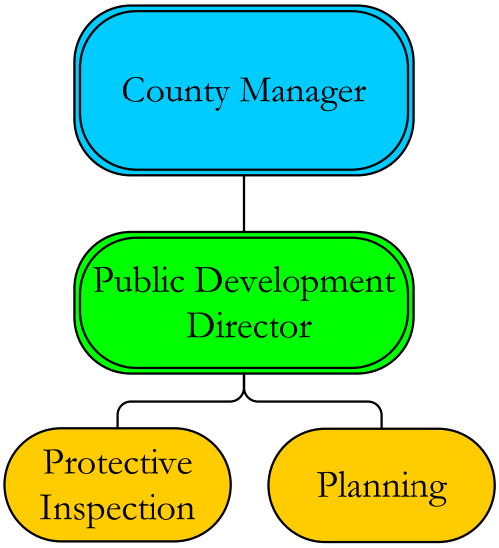
(3) #0476 - Splints, Long Spine Boards, Suction Units, IV Pumps, Portable Radios, Mobile Radios for ambulances

(4) #0328 Phillips defibrillator is a two year maint. Contract $6,000, sansio software maintenance $15,000.

PUBLIC DEVELOPMENT DIVISION

MISSION:

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



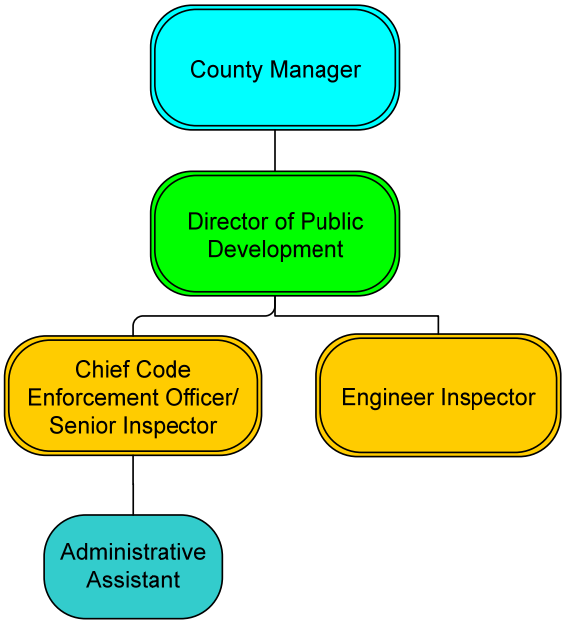
PROTECTIVE INSPECTION

(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: One full-time director and engineer inspector and two part-time employees (Code inspector and Administrative Assistant).



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.
- 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:

	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Workload Measures					
Building Permits Issued	852	490	324	300	325
Electrical Permits Issued	837	462	316	275	300
HVAC Mechanical Permits Issued	541	245	109	250	275
Plumbing Permits Issued	540	233	105	260	280
Sign Permits Issued	35	44	47	30	25
Mobile Home Pre-inspection	6	2	-	3	4
Mobile Home Permits Issued	21	21	11	10	15
Driveway Permits	363	139	50	95	40
Demolition Permits	n/a	n/a	21	30	20
Efficiency Measures					
# of Permits Issued per Building					
Inspector (1 Inspector)	1,065	545	983	1,253	1,284
In 2007 and 2008 there were 3 inspectors					

HISTORICAL INFORMATION AND APPROVED 2011 DEPARTMENTAL REVUENUES

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
LICENSES AND PERMITS									
MISCELLANEOUS FEES	4031.5132	$ 19,069	$ 11,297	$ 3,537	$ -	$ -	$ -	$ -	n/a
BUILDING & LAND USE FEES	4031.5189	-	-		-			-	n/a
BEER & WINE APPLICATION FEES	4031.5190	-	-		-			-	n/a
BUILDING INSPECTION FEES	4031.5191	614,340	301,433	150,007	141,928	127,764	110,000	(31,928)	-22.50%
PLANNING AND DEVELOPMENT FEES	4031.5192	4,752	-		-			-	n/a
MOBILE HOME PERMITS	4031.5193	-	-		-			-	n/a
LAND DISTURBANCE ACTIVITY PERMITS	4031.5195	-	-		-			-	n/a
HOME OCCUPATION PERMITS	4031.5196	-	-		-			-	n/a
DEMOLITION PERMIT	4031.5203	-	-	100	-	-	-	-	n/a
TOTAL LICENSES AND PERMITS		**$ 638,160**	**$ 312,730**	**$ 153,643**	**$ 141,928**	**$ 127,764**	**$ 110,000**	**$ (31,928)**	**-22.50%**
CHARGES FOR SERVICES									
SEWER TAP FEES	4031.5194	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
TOTAL CHARGES FOR SERVICES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	n/a
TOTAL TRANSFERS IN	**4031.5998**	**$ -**	**$ -**	**$ (198,494)**	**$ -**	**$ -**	**$ 15,719**	**$ 15,719**	**n/a**
TOTAL REVENUES PROTECTIVE INSPECTION / PLANNING AND ZONING		**$ 638,160**	**$ 312,730**	**$ (44,851)**	**$ 141,928**	**$ 127,764**	**$ 125,719**	**$ (16,209)**	**-11.42%**

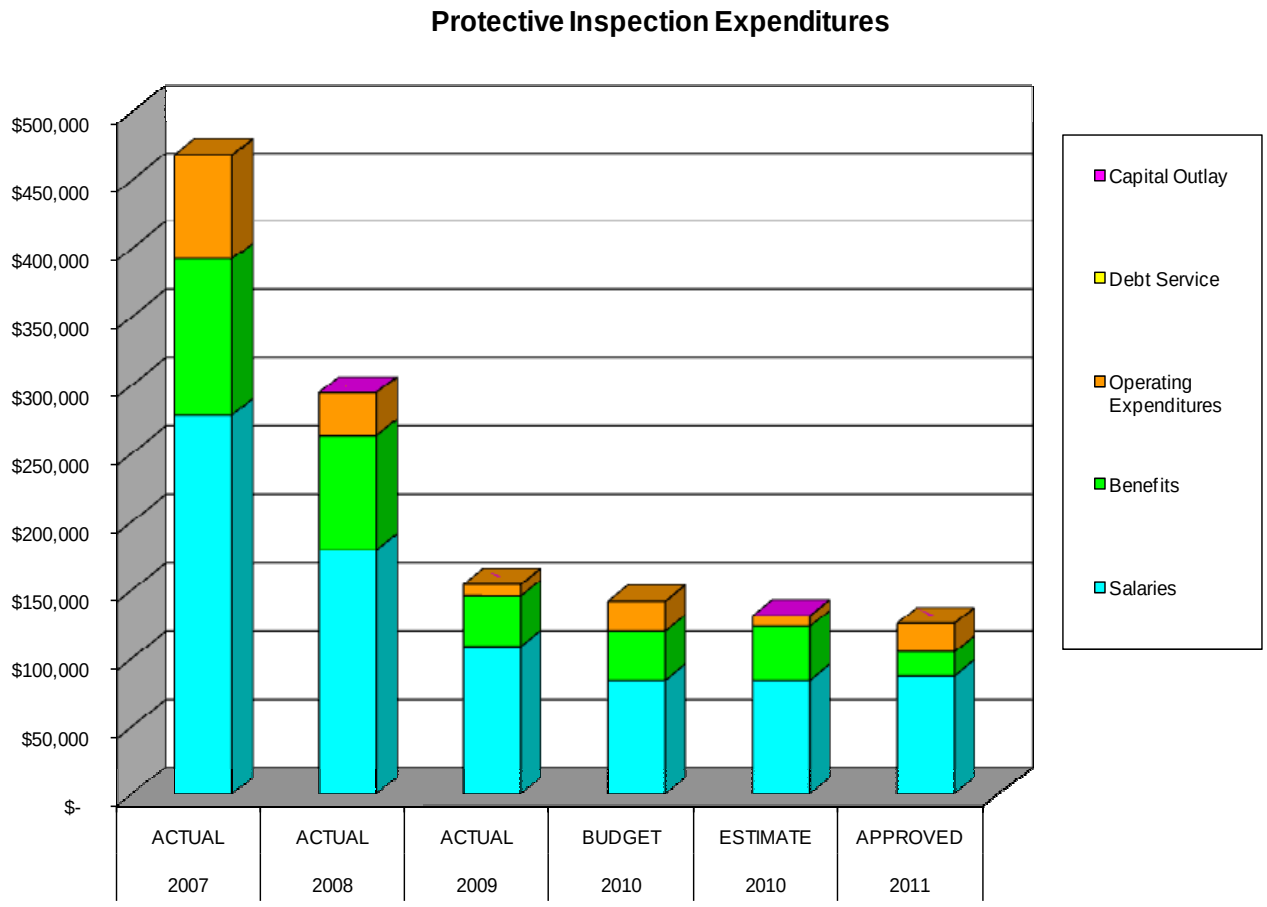
REVENUE NOTES:

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 2008-2010. This trend is expected to persist well into FY 2011, thus leading to a dramatic historical decline in building inspection fees.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY11:

Jackson County will still be facing a severe decline in construction activity for FY11. 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. In order to create more overall efficiency with the Public Development Division, the full-time engineering inspector from the Engineering Department has been moved to Protective Inspections. However, due to the dramatic declines in overall workload volume and associated revenues, the full-time building inspector and full-time administrative assistant were both made part-time during the last quarter of 2010 and for 2011.

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 National Pollutant Elimination Discharge Systems. Inspections, erosion control, and maintenance of Best Management Practices are still required. However, obtaining compliance has become harder. We see a trend of citations increasing for developments that are not in compliance.



PROTECTIVE INSPECTIONS FY11 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.

- 3.75% or $3,167 increase in salaries primarily due to:
  - Reduction-in-force of two full-time positions made part-time and the consolidation of one full-time employee from the Engineering Department.
- 51.26% or $18,302 decrease in benefits primarily due to:
  - Elimination of employee health insurance in the department relating to the reduction-in-force.
- 4.95% or $1,074 decrease in operating expenditures primarily due to:
  - 60.0% or $3,000 decrease in general operating supplies.
  - 166.67% or $1,000 increase in repairs to autos.
- Total decrease of 11.42% or $16,208.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS: **NONE.**

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 21 NAME: SPECIAL REVENUE FUND
DEPT: 31 NAME: PROTECTIVE INSPECTION[1]

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries - Regular	5131.0102	$ 277,656	$ 179,283	$ 108,990	$ 84,546	$ 84,546	$ 38,572	$ (45,974)	-54.38%
Salaries - Part Time	5131.0103	-	-	-	-	-	49,142	49,142	n/a
Salaries - Overtime	5131.0104	1,124	420	40	-	-	-	-	n/a
Salaries Total		**$ 278,780**	**$ 179,703**	**$ 109,030**	**$ 84,546**	**$ 84,546**	**$ 87,714**	**$ 3,167**	**3.75%**
Unemployment Insurance	5131.0108	$ 844	$ 247	$ 231	$ 100	$ 191	$ 301	$ 201	200.10%
Medicare	5131.0109	3,587	2,436	1,484	1,226	1,226	1,152	(74)	-6.00%
FICA	5131.0110	15,338	10,416	6,346	5,242	5,242	4,927	(315)	-6.00%
Retirement	5131.0111	1,002	10,486	(6,456)	6,282	6,282	8,862	2,580	41.06%
Health Insurance	5131.0112	86,771	53,423	27,736	21,281	24,705	-	(21,281)	-100.00%
Workers' Compensation Insurance	5131.0113	6,345	6,539	7,497	1,576	1,508	2,163	587	37.26%
Benefits Total		**$ 113,887**	**$ 83,547**	**$ 36,838**	**$ 35,708**	**$ 39,154**	**$ 17,406**	**$ (18,302)**	**-51.26%**
Personal Services Total		**$ 392,667**	**$ 263,250**	**$ 145,868**	**$ 120,254**	**$ 123,700**	**$ 105,119**	**$ (15,135)**	**-12.59%**
Books & Periodicals	5131.0219	$ 1,334	$ 886	$ -	$ 750	$ 164	$ 750	$ -	0.00%
UDC Books For Resale	5131.0221	-	-	-	-	-	-	-	n/a
Postage	5131.0224	8	20	-	100	5	500	400	400.00%
General Operating Supplies	5131.0225	5,278	2,540	1,149	5,000	1,700	2,000	(3,000)	-60.00%
Advertisements	5131.0226	24	-	-	-	-	-	-	n/a
Specialty Supplies	5131.0227	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5131.0243	19,843	12,013	2,740	5,500	2,967	5,500	-	0.00%
Tires & Batteries	5131.0248	622	847	380	500	-	500	-	0.00%
Travel Expenses	5131.0307	560	1,852	-	500	-	750	250	50.00%
Legal	5131.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5131.0309	3,379	3,495	1,378	1,000	-	1,000	-	0.00%
Accounting	5131.0314	-	-				-	-	n/a
Auditing	5131.0315	-	-				-	-	n/a
Dues	5131.0318	460	250	250	350	350	500	150	42.86%
Other Professional Fees	5131.0320	5,343	3,300	640	5,000	-	5,000	-	0.00%
Rewards, Damages, Indemnities	5131.0321	-	-	-	-	-	-	-	n/a
Communications	5131.0326	4,195	3,582	1,040	1,400	684	1,400	-	0.00%
Maintenance Contracts	5131.0328	691	13	-	250	-	-	(250)	-100.00%
Property & Liability Insurance	5131.0330	7,296	690	547	474	623	1,100	626	132.29%
Uniforms	5131.0337	922	149	138	250	-	-	(250)	-100.00%
Miscellaneous	5131.0352	21	19	-	-	-	-	-	n/a
Repairs - Autos	5131.0361	310	1,205	265	600	1,242	1,600	1,000	166.67%
Operating Lease Expense	5131.0367	-	-	-	-	-		-	n/a
Software	5131.0466	-	455	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5131.0468	-	-	-	-	-	-	-	n/a
Capital Assets - Autos	51310471	24,928	-	-	-	-	-	-	n/a
Expendable Equipment	5131.0476	908	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 76,122**	**$ 31,317**	**$ 8,527**	**$ 21,674**	**$ 7,735**	**$ 20,600**	**$ (1,074)**	**-4.95%**
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		**$ 468,789**	**$ 294,567**	**$ 154,395**	**$ 141,928**	**$ 131,435**	**$ 125,719**	**$ (16,208)**	**-11.42%**

PLANNING AND ZONING

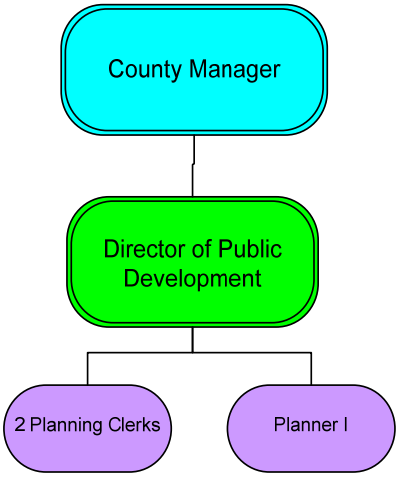
MISSION AND GOALS:

The Planning and Zoning mission for 2011 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 FY11:

- **Unified Development Code** – After the final adoption of the Comprehensive Plan one major outcome of this planning effort came to the conclusion that an edit of the current UDC would need to be done by a professional firm.

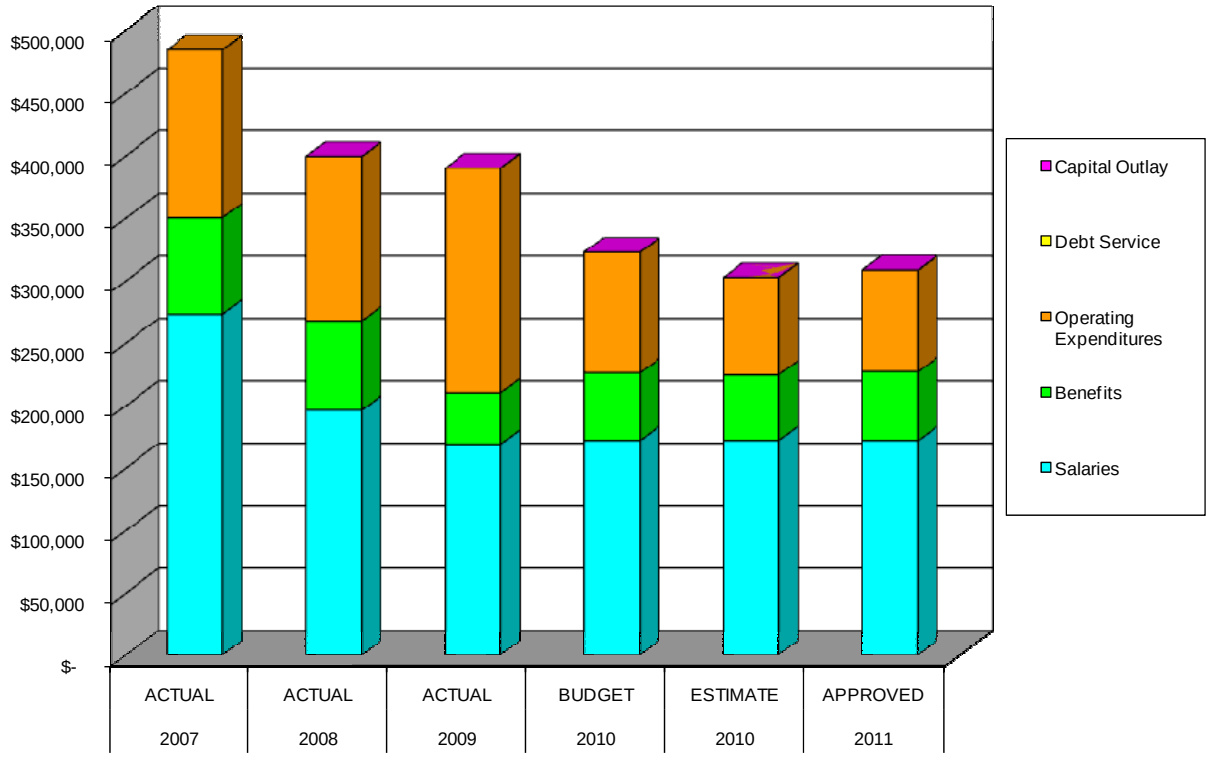
- **County Growth & Department Funding** - In FY 2011, the division, as well as the entire department, is faced with growth and revenue as significant issues. Revenue for the department is tied directly to growth throughout the county. If the economy begins to strengthen, it is possible that the total 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:

	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Workload Measures					
Zoning Request	56	30	16	12	15
Conditional Use / Special Use Requests	4	4	5	3	5
Zoning Text Amendment Requests	2	8	4	4	4
Preliminary Plat Review	29	10	2	4	4
Development Permits Issued	29	11	15	20	20
Final Plat Approvals	11	8	3	4	4
Variance / Appeal Request B.O.A.	21	20	15	15	15
Home Occupation Permits Issued	153	102	100	80	80
Occupational Tax Certificates Issued	1,644	1,463	1,120	1,200	1,300
Beer / Wine License Issued	7	10	1	1	2
Variance / Appeal Request Administrative	16	7	12	7	10
Future Lane Use Map Amendments	13	14	4	3	5
Efficiency Measures					
# of Licenses Issued per Clerk	1,032	875	691	716	767
# of Zoning Requests, Special Use Requests, and Plat Review per Planner	131	81	46	37	47

Planning & Zoning Expenditures



HISTORICAL INFORMATION AND APPROVED 2011 DEPARTMENTAL REVENUE

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
LICENSES AND PERMITS									
UDC HARDCOPY & ELECTRONIC	4032.5133	$ -	$ -	$ -	$ -	$ -	$ -	-	n/a
MISCELLANEOUS FEES	4032.5132	15,419	1,409	1,313	-			-	n/a
DEVELOPMENT PERMIT	4032.5162	88,237	16,762	11,129	25,000	15,071	10,000	(15,000)	-60.00%
LOCAL NPDES PERMIT	4032.5163	6,697	7,332	3,097				-	n/a
ADMINISTRATIVE VARIANCE	4032.5175	(250)	-					-	n/a
BEER & WINE LICENSING FEES	4032.5190	17,560	18,238	11,500				-	n/a
BEER & WINE APPLICATION FEES	4032.5191	72	1,500	1,000				-	n/a
PLANNING & DEVELOPMENT FEES	4032.5192	37,896	22,170	27,068	40,000	7,225	5,000	(35,000)	-87.50%
HOME OCCUPATION PERMITS	4032.5196	6,869	6,066	6,139	10,000	5,760	10,000	-	0.00%
OCCUPATIONAL TAX ADMINISTRATIVE	4032.5197	38,116	41,380	39,448	50,000	40,000	45,000	(5,000)	-10.00%
ADMINISTRATIVE FEE-SPECIAL TAX DISTRIBUTION	4032.5198	612	-					-	n/a
TOTAL LICENSES AND PERMITS		**$ 211,228**	**$ 114,858**	**$ 100,694**	**$ 125,000**	**$ 68,056**	**$ 70,000**	**(55,000)**	**-44.00%**
TOTAL CHARGES FOR SERVICES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-	**n/a**
TRANSFERS IN	4032.5998	$ 185,854	$ -	$ 366,944	$ 198,035	$ 265,579	$ 238,848	40,813	20.61%
TOTAL TRANSFERS IN		**$ 185,854**	**$ -**	**$ 366,944**	**$ 198,035**	**$ 265,579**	**$ 238,848**	**40,813**	**20.61%**
TOTAL REVENUES AND TRANSFERS IN -									
PLANNING & ZONING		**$ 397,082**	**$ 114,858**	**$ 467,639**	**$ 323,035**	**$ 333,635**	**$ 308,848**	**(14,187)**	**-4.39%**

PLANNING AND ZONING FY11 BUDGET HIGHLIGHTS:

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

- No change in salaries for FY 2011.
- 1.94% or $1,047 increase in benefits primarily due to:
    - Reinstatement of the base-match retirement contributions for an increase of $12,071.
    - 25.94% or $9,687 decrease in health insurance due to individual employee changes to plans.
- 15.78% or $15,234 decrease in operating expenditures primarily due to:
    - 50.0% or $5,000 decrease in general operating supplies.
    - 44.4% or $2,000 increase in advertisements.
    - 50.0% or $15,000 decrease in other professional fees as most outsourced work has been completed in FY10.
- Total decrease of 4.39% or $14,187.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS: **NONE.**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 21 NAME: SPECIAL REVENUE FUND
DEPT: 32 NAME: PLANNING

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries - Regular	5132.0102	$ 272,586	$ 196,470	$ 169,371	$ 172,449	$ 172,449	$ 172,449	$ -	0.00%
Salaries-Part Time	5132.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5132.0105	919	279	50	-	-	-	-	n/a
Salaries Total		**$ 273,505**	**$ 196,749**	**$ 169,422**	**$ 172,449**	**$ 172,449**	**$ 172,449**	**$ -**	**0.00%**
Unemployment Insurance	5132.0108	$ 536	$ 245	$ 278	$ 201	$ 381	$ 401	$ 200	99.90%
Medicare	5132.0109	3,750	2,682	2,330	2,501	2,501	2,501	-	0.00%
FICA	5132.0110	16,034	11,470	9,965	10,692	10,692	10,692	-	0.00%
Retirement	5132.0111	(329)	7,456	(5,078)	-	-	12,071	12,071	n/a
Health Insurance	5132.0112	53,873	46,337	29,902	37,342	35,675	27,655	(9,687)	-25.94%
Workers' Compensation Insurance	5132.0113	3,172	3,269	3,748	3,310	3,166	1,772	(1,538)	-46.47%
Benefits Total		**$ 77,036**	**$ 71,459**	**$ 41,145**	**$ 54,045**	**$ 52,414**	**$ 55,092**	**$ 1,047**	**1.94%**
Personal Services Total		**$ 350,541**	**$ 268,207**	**$ 210,567**	**$ 226,494**	**$ 224,864**	**$ 227,541**	**$ 1,047**	**0.46%**
Books & Periodicals	5132.0219	$ 457	$ 564	$ 105	$ 550	$ 489	$ 550	$ -	0.00%
Postage	5132.0224	2,393	1,730	2,308	2,000	1,661	3,000	1,000	50.00%
General Operating Supplies	5132.0225	16,190	6,664	4,355	10,000	1,018	5,000	(5,000)	-50.00%
Advertisements	5132.0226	1,971	3,825	5,711	4,500	5,938	6,500	2,000	44.44%
Specialty Supplies	5132.0227	866	-	-	-	-	-	-	n/a
Fuel & Lubricants	5132.0243	4,034	1,719	455	500	1,535	2,000	1,500	300.00%
Tires & Batteries	5132.0248	71	464	-	300	-	300	-	0.00%
Relocation Expenditures	5132.0306	-		-	-	-	-	-	n/a
Travel Expenses	5132.0307	2,233	932	907	2,100	1,479	2,100	-	0.00%
Legal[1]	5132.0308	60,384	27,898	21,225	30,000	33,487	30,000	-	0.00%
Conferences & Training	5132.0309	3,827	2,238	725	3,650	150	3,650	-	0.00%
Witness Fees	5132.0312	-	-	-	-	-	-	-	n/a
Court Reporter Fees	5132.0313	-	-	-	-	-	-	-	n/a
Accounting	5132.0314	-	-	-	-	-	-	-	n/a
Auditing	5132.0315	34	-	-	-	-	-	-	n/a
Dues	5132.0318	834	365	808	520	520	1,020	500	96.15%
Other Professional Fees[1]	5132.0320	20,460	68,741	118,558	30,000	22,100	15,000	(15,000)	-50.00%
Damages, Rewards, & Indemnities	5132.0321	-	-	10,931	-	-	-	-	n/a
Communications	5132.0326	2,827	1,196	1,587	2,700	1,420	2,700	-	0.00%
Maintenance Contracts[2]	5132.0328	1,781	3,267	2,534	2,446	2,562	2,562	116	4.74%
Property & Liability Insurance	5132.0330	722	691	547	475	625	625	150	31.69%
Uniforms	5132.0337	-	-	-	500	-	-	(500)	-100.00%
Grant in aid Oconne Soil & Water	5132.0339	4,500	4,500	-	-	-	-	-	n/a
Miscellaneous	5132.0352	823	-	96	-	-	-	-	n/a
Repairs - Autos	5132.0361	542	28	15	500	224	500	-	0.00%
Operating Lease Expense[3]	5132.0367	4,668	4,908	4,758	4,800	4,788	4,800	-	0.00%
Software	5132.0466	-	960	479	1,000	-	1,000	-	0.00%
Computer Hardware/Peripherals	5132.0468	4,834	-	2,955	-	-	-	-	n/a
Expendable Equipment	5132.0476	-	776	755	-	-	-	-	n/a
Operating Expenditures Total		**$ 134,451**	**$ 131,468**	**$ 179,814**	**$ 96,541**	**$ 77,996**	**$ 81,307**	**$ (15,234)**	**-15.78%**
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		**$ 484,992**	**$ 399,675**	**$ 390,381**	**$ 323,035**	**$ 302,860**	**$ 308,848**	**$ (14,187)**	**-4.39%**

(1) #0320 - Comprehensive Transportation Plan process, UDC updates, outsourcing of transportation plan
(2) #0328 - Laserfische $2,446, Duplicating Products overages
(3) #0367 - Copier lease at $399.00 per month plus tax

ENGINEERING

(Includes Erosion & Sediment Control)

NUMBER OF APPROVED POSITIONS: **None for FY 2011.**

NOTE: THIS DEPARTMENT HAS BEEN CONSOLIDATED WITH PROTECTIVE INSPECTIONS AS ONLY ONE EMPLOYEE REMAINED IN THE DEPARTMENT DURING FY 2010.

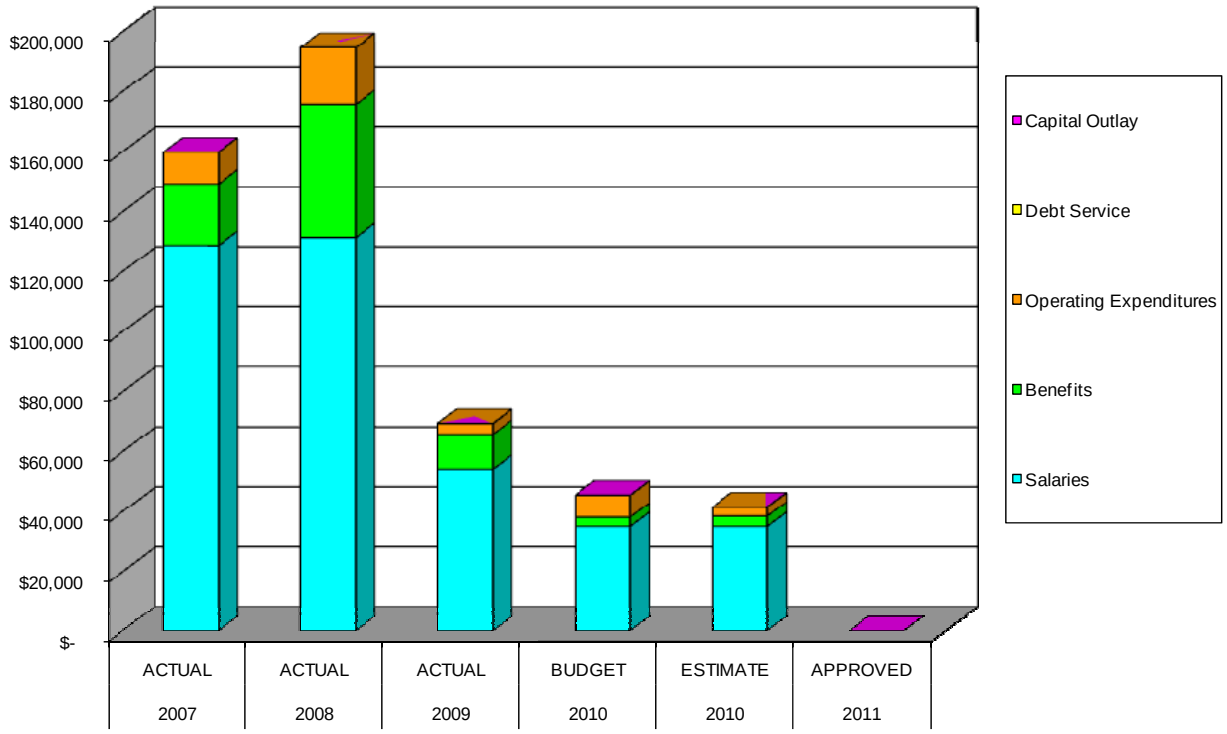
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY11:

As this department has been consolidated with Protective Inspections, many of the same issues persist as in FY 2010. 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 National Pollutant Elimination Discharge Systems. Inspections, erosion control, and maintenance of Best Management Practices 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 FOR DEPARTMENTAL REVENUES

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
CHARGES FOR SERVICES									
PLAN REVIEW FEES	4027.5130	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
ENGINEERING STANDARDS	4027.5131	-	-	-	-	-	-	-	n/a
CHARGES FOR SERVICES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	n/a
TOTAL TRANSFERS IN	**4027.5998**	**$ -**	**$ 194,686**	**$ 191,413**	**$ 45,476**	**$ 45,476**	**$ -**	**$ (45,476)**	**-100.00%**
TOTAL REVENUES									
ENGINEERING / PROJECT MANAGEMENT		**$ -**	**$ 194,686**	**$ 191,413**	**$ 45,476**	**$ 45,476**	**$ -**	**$ (45,476)**	**-100.00%**

Engineering Expenditures



ENGINEERING FY11 BUDGET HIGHLIGHTS:

The entire FY 2011 budget for the Engineering Department was consolidated with the Protective Inspections Department. For FY 2011 all line items were reduced to zero and data is shown for historical purposes only.

ADDITIONAL STAFF REQUESTED: NONE.

CAPITAL REQUESTS: NONE.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011

FUND: 21 NAME: SPECIAL REVENUE

DEPT: 27 NAME: ENGINEERING

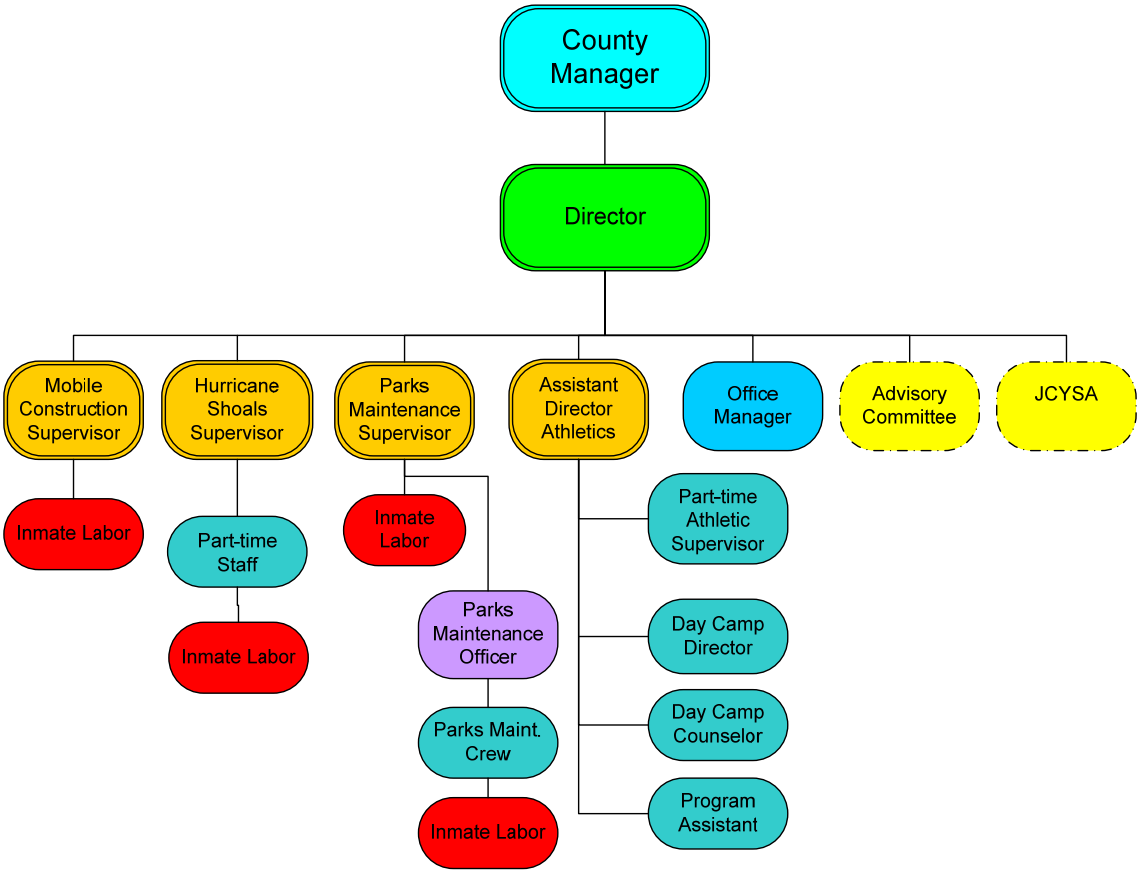
	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries- Dept. Head	5427.0101	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Salaries - Regular	5427.0102	126,492	129,396	54,088	35,156	35,156	-	(35,156)	-100.00%
Salaries - Part Time	5427.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5247.0105	2,209	1,914	219	-	-	-	-	n/a
Salaries Total		**$ 128,701**	**$ 131,310**	**$ 54,306**	**$ 35,156**	**$ 35,156**	**$ -**	**$ (35,156)**	**-100.00%**
Unemployment Insurance	5427.0108	$ 175	$ 170	$ 127	$ 50	$ 96	$ -	$ (50)	-100.00%
Medicare	5427.0109	1,920	1,776	763	510	510	-	(510)	-100.00%
FICA	5427.0110	8,209	7,595	3,262	2,180	2,180	-	(2,180)	-100.00%
Retirement	5427.0111	5,443	6,431	3,097	-	-	-	-	n/a
Health Insurance	5427.0112	4,391	27,560	3,797	212	493	-	(212)	-100.00%
Workers' Compensation Insurance	5427.0113	444	942	524	116	111	-	(116)	-100.00%
Benefits Total		**$ 20,582**	**$ 44,474**	**$ 11,570**	**$ 3,067**	**$ 3,389**	**$ -**	**$ (3,067)**	**-100.00%**
Personal Services Total		**$ 149,283**	**$ 175,784**	**$ 65,876**	**$ 38,224**	**$ 38,546**	**$ -**	**$ (38,224)**	**-100.00%**
Books and Periodicals	5427.0219	$ 40	$ -	$ -	$ 250	$ -	$ -	$ (250)	-100.00%
Postage	5427.0224	177	152	75	250	208	-	(250)	-100.00%
General Operating Supplies	5427.0225	3,922	1,668	793	1,000	112	-	(1,000)	-100.00%
Advertisements	5427.0226	274	-	-	-	-	-	-	n/a
Specialty Supplies	5427.0227	-	-	-	-	-	-	-	n/a
Hardware/Operating Supply	5427.0241	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5427.0243	10	9,670	1,735	2,000	1,773	-	(2,000)	-100.00%
Pipe	5427.0247	-	-	-	-	-	-	-	n/a
Tires & Batteries	5427.0248	-	-	-	500	-	-	(500)	-100.00%
Small Tools	5427.0249	-	-	-	-	-	-	-	n/a
Relocation Expenditures	5427.0306	-	-	-	-	-	-	-	n/a
Travel Expenditures	5427.0307	278	-	33	250	-	-	(250)	-100.00%
Legal	5427.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5427.0309	215	135	75	800	-	-	(800)	-100.00%
Landscaping	5427.0310	-	-	-	-	-	-	-	n/a
Dues	5427.0318	-	-	-	150	150	-	(150)	-100.00%
Other Professional Fees	5427.0320	4,863	-	-	-	-	-	-	n/a
Rewards & Damages	5427.0321	-	-	-	-	-	-	-	n/a
Communications	5427.0326	332	845	457	720	342	-	(720)	-100.00%
Maintenance Contracts	5427.0328		-	-	-	-	-	-	n/a
Property & Liability Insurance	5427.0330	504	482	382	332	437	-	(332)	-100.00%
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	-	-	-	1,000	-	-	(1,000)	-100.00%
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		**$ 10,615**	**$ 18,902**	**$ 3,549**	**$ 7,252**	**$ 3,022**	**$ -**	**$ (7,252)**	**-100.00%**
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		**$ 159,898**	**$ 194,686**	**$ 69,425**	**$ 45,476**	**$ 41,568**	**$ -**	**$ (45,476)**	**-100.00%**

PARKS AND RECREATION

MISSION:

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: Seven full-time and roster of thirteen 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**
  - Involve all staff in at least one training activity in 2011.
  - Have at least one intern per year starting in January 2011.
  - Continue our general facility agreement with the Jackson County School System and add an intergovernmental agreement for the West Jackson Primary School Gym and Middle School Ball Fields.
  - Add one new Adult Program and one new Youth Program.
  - Increase overall Youth participation 5% from FY10.
  - Increase Adult participation 2% from FY10.
  - Increase overall revenues 5% from FY10.
  - Generate at least $10,000 in rental and tournament fees for Parks & Recreation operation.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY11:

- **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 Hoschton Park.

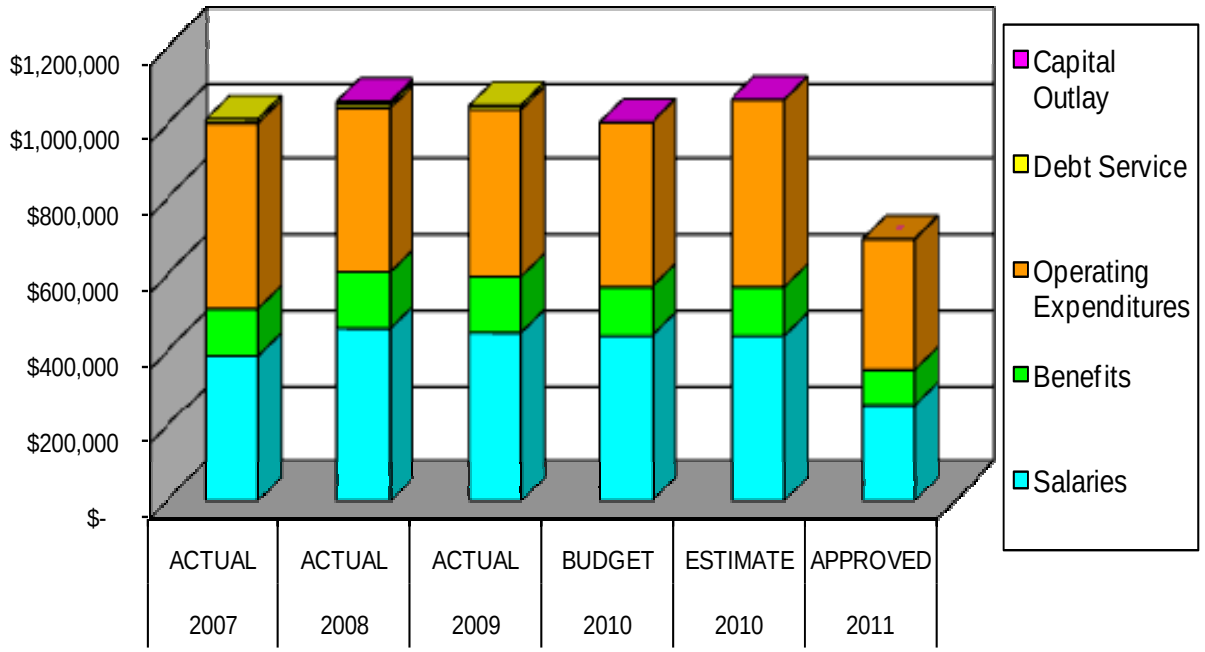
PERFORMANCE/WORKLOAD MEASURES:

	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Spring Youth Sports Programs	1,233	1,158	1,200	1,225	1,250
Spring Adult Sports Programs	220	225	250	260	275
Fall Youth Sports Program	1,260	1,312	1,350	1,362	1,400
Fall Adult Sports Program	105	135	125	150	160
Winter Youth Sports Program	630	654	650	675	695
Winter Adult Sports Programs	n/a	n/a	n/a	60	72
Hurricane Shoals Park Rentals	190	215	225	230	245
Sells Mill Park	15	28	30	30	35
Day Camp & Sports Camp	200	206	200	200	215
Track	n/a	0	79	85	85
Conference Center Rentals	n/a	10	15	20	25
Mini Golf Plays	n/a	200	500	500	510
Park Rentals	30	15	18	20	22
TOTAL	3,958	4,158	4,645	4,822	4,994

HISTORICAL INFORMATION AND APPROVED 2011 DEPARTMENTAL REVENUE

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
CHARGES FOR SERVICES									
MISCELLANEOUS REVENUE	4057.5132	-	-	16,252	-	-	-	-	n/a
UNIFORM FEES/PROGRAM FEES	4057.5177								
FACILITY RENTAL FEES	4057.5178								
RECREATION DEPARTMENT FEES	4057.5179	232,291	225,090	252,575	260,000	260,000	260,000	-	0.00%
SALE OF CONCESSIONS	4057.5181	84,062	74,460	80,484	-	-	-	-	n/a
BEAR CREEK - CHARGES FOR SERVICES	4058.5190	-	-	8,996	-	19,761	29,582		
INTERGOVERNMENTAL	4058.0000	2,825	-	-	-	-	-	-	n/a
TOTAL CHARGES FOR SERVICES		**$ 319,178**	**$ 299,550**	**$ 358,308**	**$ 260,000**	**$ 279,761**	**$ 289,582**	**$ 29,582**	**8.26%**
OTHER FINANCING SOURCES AND TRANSFERS IN									
TRANSFERS IN - RECREATION	4057.5998	695,950	761,165	689,547	746,167	746,167	590,845	(155,322)	-22.53%
PROCEEDS FROM CAPITAL LEASE	4057.5200	-	-		-			-	n/a
TOTAL OTHER FINANCING SOURCES									
AND TRANSFERS IN		**$ 695,950**	**$ 761,165**	**$ 689,547**	**$ 746,167**	**$ 746,167**	**$ 590,845**	**$ (155,322)**	**-22.53%**
TOTAL REVENUES PARKS AND RECREATION		**$ 1,015,128**	**$ 1,060,715**	**$ 1,047,855**	**$ 1,006,167**	**$ 1,025,928**	**$ 880,427**	**$ (125,740)**	**-12.00%**

Parks & Recreation Expenditures



PARKS AND RECREATION FY11 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.

- 41.29% or $182,014 decrease in salaries primarily due to:
  - Reduction-in-force of two full-time employees and elimination of one vacant position.
  - Elimination of budgeted overtime for FY 2011.
- 27.21% or $34,857 decrease in benefits primarily due to:
  - Decreases in Medicare, FICA, and retirement that relate to salary decreases from the reduction-in-force.
  - Reinstatement of base-match retirement contributions in the amount of $15,151.
- Overall the Parks & Recreation operating budget has stayed relatively the even though there is a 21.74% or $95,062 decrease in the 5657 department. The operating budgets of each park/facility have been broken out separately for FY 2011, therefore skewing the data to show a large decrease with the 5657 department.
- Total decrease of 12.50% or $125,740 when compared to the consolidated 2010 Parks & Recreation budget (excluding Hurricane Shoals).

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.**

NOTE: IN FY 2011 THE PARKS AND RECREATION DEPARTMENT HAS BEEN BROKEN INTO MULTIPLE DEPARTMENTS BASED ON EACH INDIVIDUAL FACILITY. THIS ALLOWS FOR BETTER COST ACCOUNTING FOR EACH PARK AND FACILITY.

The new departments and their respective department numbers are as follows:

- Horse riding Arena - 5633
- Bear Creek Park - 5658
- West Jackson Park - 5633
- East Jackson Park - 5654
- Hoschton Park - 5655
- Sell's Mill Park - 5656
- Mountain Creek Church Park - 5659
- School Grounds - 5660

Existing Departments:

- Lamar Murphy Park and the Main Recreation Office are still accounted for in department 5657.
- Hurricane Shoals Park continues to be accounted for in department 5632.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011

FUND: 22 NAME: SPECIAL REVENUE FUND

DEPT: 57 NAME: PARKS & RECREATION - LAMAR MURPHY PARK AND MAIN OFFICE

OBJECT OF EXPENDITURE	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries - Regular	5657.0102	$ 298,250	$ 367,500	$ 369,209	$ 363,748	$ 363,748	$ 216,447	$ (147,301)	-40.50%
Salaries - Part Time	5657.0103	46,954	55,769	53,221	42,364	42,364	42,364	-	0.00%
Salaries - Overtime	5657.0105	43,418	37,635	27,484	34,713	34,713	-	(34,713)	-100.00%
Salaries Total		**$ 388,622**	**$ 460,904**	**$ 449,914**	**$ 440,825**	**$ 440,825**	**$ 258,811**	**$ (182,014)**	**-41.29%**
Unemployment Insurance	5657.0108	$ 875	$ 617	$ 648	$ 1,203	$ 1,203	$ 1,504	$ 301	25.03%
Medicare	5657.0109	5,296	6,303	6,411	6,392	6,392	3,753	(2,639)	-41.29%
FICA	5657.0110	22,644	26,948	26,349	27,331	27,331	16,046	(11,285)	-41.29%
Retirement	5657.0111	15,872	21,142	22,516	-	-	15,151	15,151	n/a
Health Insurance	5657.0112	73,090	86,674	82,793	86,226	86,226	49,828	(36,397)	-42.21%
Workers' Compensation Insurance	5657.0113	6,352	6,547	7,881	6,958	6,958	6,970	12	0.17%
Benefits Total		**$ 124,129**	**$ 148,230**	**$ 146,598**	**$ 128,110**	**$ 128,110**	**$ 93,253**	**$ (34,857)**	**-27.21%**
Personal Services Total		**$ 512,751**	**$ 609,135**	**$ 596,512**	**$ 568,935**	**$ 568,935**	**$ 352,064**	**$ (216,871)**	**-38.12%**
Intergovernmental	5657.0000	$ 7,620	$ 7,791	$ -	$ 7,000	$ 7,000	$ -	$ (7,000)	-100.00%
Intergovernmental - Bear Creek	5658.0000	4,756	4,981	-	-	-	-	-	n/a
Books & Periodicals	5657.0219	-	-	-	-	-	-	-	n/a
Postage	5657.0224	370	355	500	400	512	500	100	25.00%
General Operating Supplies[2]	5657.0225	207,161	203,708	164,225	205,500	205,548	172,000	(33,500)	-16.30%
Advertisements	5657.0226	760	815	600	800	600	600	(200)	-25.00%
Fuel & Lubricants[2]	5657.0243	23,173	39,460	23,289	30,000	23,813	12,000	(18,000)	-60.00%
Tires & Batteries	5657.0248	2,374	4,122	1,850	3,500	1,008	3,500	-	0.00%
Travel Expenses	5657.0307	2,854	2,118	2,449	1,500	1,386	2,000	500	33.33%
Legal	5657.0308	2,646	-	1,469	-	-	-	-	n/a
Conferences & Training	5657.0309	2,275	531	269	2,000	150	2,000	-	0.00%
Auditing	5657.0315	5,177		2,434	-	-	-	-	n/a
Dues	5657.0318	12,608	8,343	8,509	8,500	8,500	9,280	780	9.18%
Program Dues	5657.0319	-	-	-	-	-	720	720	n/a
Other Professional Fees	5657.0320	70,285	73,182	77,315	74,000	98,859	74,000	-	0.00%
Rewards, Damages, Indemnifications	5657.0321	-	-	-	-	-	-	-	n/a
Communications	5657.0326	5,801	5,997	7,770	9,600	8,836	8,800	(800)	-8.33%
Maintenance Contracts[3]	5657.0328	5,248	5,044	6,397	5,500	11,128	10,540	5,040	91.64%
Property & Liability Insurance	5657.0330	3,324	3,178	2,518	2,182	16,013	6,572	4,390	201.25%
Utilities - Electricity[2]	5657.0332	41,927	53,623	65,018	62,000	74,337	14,800	(47,200)	-76.13%
Natural Gas	5657.0333	1,651	1,798	1,645	1,750	1,850	1,750	-	0.00%
Water & Sewerage[2]	5657.0334	5,686	7,069	15,808	7,000	10,834	6,000	(1,000)	-14.29%
Concessions	5657.0336	64,711	60,003	68,606	-	-	-	-	n/a
Uniforms	5657.0337	2,833	806	836	1,500	1,746	1,500	-	0.00%
Miscellaneous	5657.0352	303	30	6	-	-	-	-	n/a
Repairs - Road Machinery	5657.0360	4,493	10,265	7,754	6,000	9,790	7,500	1,500	25.00%
Repairs - Autos	5657.0361	2,126	5,796	3,919	5,000	4,123	5,000	-	0.00%
Repairs - Building & Grounds[2]	5657.0362	6,640	-	472	-	-	-	-	n/a
Infrastructure Repairs	5657.0364	-	-	-	-	-	-	-	n/a
Operating Lease Expense[4]	5657.0367	3,276	3,452	2,401	3,500	3,108	3,108	(392)	-11.20%
Recreation Master Plan	5657.0368	-	-	-	-	-	-	-	n/a
Capitalized Salaries Offset	5657.0401	-	(72,168)	(27,971)	-	-	-	-	n/a
Software	5657.0466	-	960	-	-	-	-	-	n/a
Computer Hardware & Peripherals[5]	5657.0468	-	-	-	-	-	-	-	n/a
Capital Assets - Autos	5657.0471	-	-	-	-	-	-	-	n/a
Capital Assets - Other	5657.0473	-	-	-	-	-	-	-	n/a
Expendable Equipment	5657.0476	2,055	4,297	-	-	-	-	-	n/a
East Jackson Park - Erosion Control	5657.0500	-	-	5,787	-	7,400	-	-	n/a
Program Uniforms	5657.0501							-	n/a
Program Officials	5657.0502							-	n/a
Operating Expenditures Total		**$ 492,133**	**$ 435,558**	**$ 443,876**	**$ 437,232**	**$ 496,541**	**$ 342,170**	**$ (95,062)**	**-21.74%**
Debt Service - Principal	5657.0477	$ 8,838	$ 9,377	$ 9,785	$ -	$ -		$ -	n/a
Debt Service - Interest	5657.0478	1,208	670	262	-	-		-	n/a
Debt Service Total		**$ 10,046**	**$ 10,047**	**$ 10,046**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ 5,976**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Parks & Recreation Total		**$ 1,014,930**	**$ 1,060,715**	**$ 1,050,434**	**$ 1,006,167**	**$ 1,065,476**	**$ 694,234**	**$ (311,932)**	**-31.00%**

(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.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 22 NAME: SPECIAL REVENUE FUND
DEPT: 33 NAME: HORSE RIDING ARENA

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries - Regular	5633.0102	$ -	$ -	$ -	$ -	$ -		$ -	n/a
Salaries - Part Time	5633.0103	-	-	-	-	-		-	n/a
Salaries - Overtime	5633.0105	-	-	-	-	-		-	n/a
Salaries Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Unemployment Insurance	5633.0108	$ -	$ -	$ -	$ -	$ -		$ -	n/a
Medicare	5633.0109	-	-	-	-	-		-	n/a
FICA	5633.0110	-	-	-	-	-		-	n/a
Retirement	5633.0111	-	-	-	-	-		-	n/a
Health Insurance	5633.0112	-	-	-	-	-		-	n/a
Workers' Compensation Insurance	5633.0113	-	-	-	-	-		-	n/a
Benefits Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Personal Services Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Intergovernmental	5633.0000	$ -	$ -	$ -	$ -	$ -		$ -	n/a
Books & Periodicals	5633.0219	-	-	-	-	-		-	n/a
Postage	5633.0224	-	-	-	-	-		-	n/a
General Operating Supplies[2]	5633.0225	-	-	-	-	-	2,000	2,000	n/a
Advertisements	5633.0226	-	-	-	-	-		-	n/a
Fuel & Lubricants[2]	5633.0243	-	-	-	-	-		-	n/a
Tires & Batteries	5633.0248	-	-	-	-	-		-	n/a
Travel Expenses	5633.0307	-	-	-	-	-		-	n/a
Legal	5633.0308	-	-	-	-	-		-	n/a
Conferences & Training	5633.0309	-	-	-	-	-		-	n/a
Auditing	5633.0315	-	-	-	-	-		-	n/a
Dues	5633.0318	-	-	-	-	-		-	n/a
Other Professional Fees	5633.0320	-	-	-	-	-	500	500	n/a
Rewards, Damages, Indemnifications	5633.0321	-	-	-	-	-		-	n/a
Communications	5633.0326	-	-	-	-	-		-	n/a
Maintenance Contracts[3]	5633.0328	-	-	-	-	-		-	n/a
Property & Liability Insurance	5633.0330	-	-	-	-	-		-	n/a
Utilities - Electricity[2]	5633.0332	-	-	-	-	-	1,000	1,000	n/a
Natural Gas	5633.0333	-	-	-	-	-		-	n/a
Water & Sewerage[2]	5633.0334	-	-	-	-	-		-	n/a
Concessions	5633.0336	-	-	-	-	-		-	n/a
Uniforms	5633.0337	-	-	-	-	-		-	n/a
Miscellaneous	5633.0352	-	-	-	-	-		-	n/a
Repairs - Road Machinery	5633.0360	-	-	-	-	-		-	n/a
Repairs - Autos	5633.0361	-	-	-	-	-		-	n/a
Repairs - Building & Grounds[2]	5633.0362	-	-	-	-	-		-	n/a
Infrastructure Repairs	5633.0364	-	-	-	-	-		-	n/a
Operating Lease Expense[4]	5633.0367	-	-	-	-	-	-	-	n/a
Property Taxes	5633.0368	-	-	-	-	-	6,021	6,021	n/a
Capitalized Salaries Offset	5633.0401	-	-	-	-	-		-	n/a
Software	5633.0466	-	-	-	-	-		-	n/a
Computer Hardware & Peripherals[5]	5633.0468	-	-	-	-	-		-	n/a
Capital Assets - Autos	5633.0471	-	-	-	-	-		-	n/a
Capital Assets - Other	5633.0473	-	-	-	-	-		-	n/a
Expendable Equipment	5633.0476	-	-	-	-	-		-	n/a
Operating Expenditures Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 9,521**	**$ 9,521**	**n/a**
Debt Service - Principal	5633.0477	$ -	$ -	$ -	$ -	$ -		$ -	n/a
Debt Service - Interest	5633.0478	-	-	-	-	-		-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Parks & Recreation Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 9,521**	**$ 9,521**	**n/a**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 22 NAME: SPECIAL REVENUE FUND
DEPT: 58 NAME: BEAR CREEK PARK

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries - Regular	5658.0102	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Salaries - Part Time	5658.0103	-	-	331	-	-	7,500	7,500	n/a
Salaries - Overtime	5658.0105	-	-	-	-	-	-	-	n/a
Salaries Total		**$ -**	**$ -**	**$ 331**	**$ -**	**$ -**	**$ 7,500**	**$ 7,500**	**n/a**
Unemployment Insurance	5658.0108	$ -	$ -	$ 2	$ -	$ -	$ -	$ -	n/a
Medicare	5658.0109	-	-	5	-	-	-	-	n/a
FICA	5658.0110	-	-	21	-	-	-	-	n/a
Retirement	5658.0111	-	-	-	-	-	-	-	n/a
Health Insurance	5658.0112	-	-	-	-	-	-	-	n/a
Workers' Compensation Insurance	5658.0113	-	-	-	-	-	-	-	n/a
Benefits Total		**$ -**	**$ -**	**$ 27**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Personal Services Total		**$ -**	**$ -**	**$ 358**	**$ -**	**$ -**	**$ 7,500**	**$ 7,500**	**n/a**
Intergovernmental	5658.0000	$ -	$ -	$ -	$ -	$ -	$ 5,000	$ 5,000	n/a
Books & Periodicals	5658.0219	-	-	-	-	-	-	-	n/a
Postage	5658.0224	-	-	-	-	-	-	-	n/a
General Operating Supplies[2]	5658.0225	-	-	690	-	-	1,000	1,000	n/a
Advertisements	5658.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants[2]	5658.0243	-	-	-	-	-	-	-	n/a
Tires & Batteries	5658.0248	-	-	-	-	-	-	-	n/a
Travel Expenses	5658.0307	-	-	-	-	-	-	-	n/a
Legal	5658.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5658.0309	-	-	-	-	-	-	-	n/a
Auditing	5658.0315	-	-	-	-	-	-	-	n/a
Dues	5658.0318	-	-	-	-	-	-	-	n/a
Other Professional Fees	5658.0320	-	-	6,790	-	-	12,240	12,240	n/a
Rewards, Damages, Indemnifications	5658.0321	-	-	-	-	-	-	-	n/a
Communications	5658.0326	-	-	172	-	-	442	442	n/a
Maintenance Contracts[3]	5658.0328	-	-	-	-	-	-	-	n/a
Property & Liability Insurance	5658.0330	-	-	-	-	-	-	-	n/a
Utilities - Electricity[2]	5658.0332	-	-	1,043	-	-	3,200	3,200	n/a
Natural Gas	5658.0333	-	-	-	-	-	-	-	n/a
Water & Sewerage[2]	5658.0334	-	-	-	-	-	-	-	n/a
Concessions	5658.0336	-	-	-	-	-	-	-	n/a
Uniforms	5658.0337	-	-	-	-	-	200	200	n/a
Miscellaneous	5658.0352	-	-	1,580	-	-	-	-	n/a
Repairs - Road Machinery	5658.0360	-	-	-	-	-	-	-	n/a
Repairs - Autos	5658.0361	-	-	-	-	-	-	-	n/a
Repairs - Building & Grounds[2]	5658.0362	-	-	-	-	-	-	-	n/a
Infrastructure Repairs	5658.0364	-	-	-	-	-	-	-	n/a
Operating Lease Expense[4]	5658.0367	-	-	-	-	-	-	-	n/a
Recreation Master Plan	5658.0368	-	-	-	-	-	-	-	n/a
Capitalized Salaries Offset	5658.0401	-	-	-	-	-	-	-	n/a
Software	5658.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals[5]	5658.0468	-	-	-	-	-	-	-	n/a
Capital Assets - Autos	5658.0471	-	-	-	-	-	-	-	n/a
Capital Assets - Other	5658.0473	-	-	-	-	-	-	-	n/a
Expendable Equipment	5658.0476	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ -**	**$ -**	**$ 10,275**	**$ -**	**$ -**	**$ 22,082**	**$ 22,082**	**n/a**
Debt Service - Principal	5658.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5658.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Parks & Recreation Total		**$ -**	**$ -**	**$ 10,633**	**$ -**	**$ -**	**$ 29,582**	**$ 29,582**	**n/a**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 22 NAME: SPECIAL REVENUE FUND
DEPT: 53 NAME: WEST JACKSON PARK

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries - Regular	5653.0102	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Salaries - Part Time	5653.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5653.0105	-	-	-	-	-	-	-	n/a
Salaries Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Unemployment Insurance	5653.0108	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Medicare	5653.0109	-	-	-	-	-	-	-	n/a
FICA	5653.0110	-	-	-	-	-	-	-	n/a
Retirement	5653.0111	-	-	-	-	-	-	-	n/a
Health Insurance	5653.0112	-	-	-	-	-	-	-	n/a
Workers' Compensation Insurance	5653.0113	-	-	-	-	-	-	-	n/a
Benefits Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Personal Services Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Intergovernmental	5653.0000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Books & Periodicals	5653.0219	-	-	-	-	-	-	-	n/a
Postage	5653.0224	-	-	-	-	-	-	-	n/a
General Operating Supplies[2]	5653.0225	-	-	-	-	-	10,000	10,000	n/a
Advertisements	5653.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants[2]	5653.0243	-	-	-	-	-	5,000	5,000	n/a
Tires & Batteries	5653.0248	-	-	-	-	-	-	-	n/a
Travel Expenses	5653.0307	-	-	-	-	-	-	-	n/a
Legal	5653.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5653.0309	-	-	-	-	-	-	-	n/a
Auditing	5653.0315	-	-	-	-	-	-	-	n/a
Dues	5653.0318	-	-	-	-	-	-	-	n/a
Other Professional Fees	5653.0320	-	-	-	-	-	-	-	n/a
Rewards, Damages, Indemnifications	5653.0321	-	-	-	-	-	-	-	n/a
Communications	5653.0326	-	-	-	-	-	-	-	n/a
Maintenance Contracts[3]	5653.0328	-	-	-	-	-	840	840	n/a
Property & Liability Insurance	5653.0330	-	-	-	-	-	-	-	n/a
Utilities - Electricity[2]	5653.0332	-	-	-	-	-	12,000	12,000	n/a
Natural Gas	5653.0333	-	-	-	-	-	-	-	n/a
Water & Sewerage[2]	5653.0334	-	-	-	-	-	5,000	5,000	n/a
Concessions	5653.0336	-	-	-	-	-	-	-	n/a
Uniforms	5653.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5653.0352	-	-	-	-	-	-	-	n/a
Repairs - Road Machinery	5653.0360	-	-	-	-	-	-	-	n/a
Repairs - Autos	5653.0361	-	-	-	-	-	-	-	n/a
Repairs - Building & Grounds[2]	5653.0362	-	-	-	-	-	-	-	n/a
Infrastructure Repairs	5653.0364	-	-	-	-	-	-	-	n/a
Operating Lease Expense[4]	5653.0367	-	-	-	-	-	-	-	n/a
Recreation Master Plan	5653.0368	-	-	-	-	-	-	-	n/a
Capitalized Salaries Offset	5653.0401	-	-	-	-	-	-	-	n/a
Software	5653.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals[5]	5653.0468	-	-	-	-	-	-	-	n/a
Capital Assets - Autos	5653.0471	-	-	-	-	-	-	-	n/a
Capital Assets - Other	5653.0473	-	-	-	-	-	-	-	n/a
Expendable Equipment	5653.0476	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 32,840**	**$ 32,840**	**n/a**
Debt Service - Principal	5653.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5653.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Parks & Recreation Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 32,840**	**$ 32,840**	**n/a**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 22 NAME: SPECIAL REVENUE FUND
DEPT: 54 NAME: EAST JACKSON PARK

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries - Regular	5654.0102	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Salaries - Part Time	5654.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5654.0105	-	-	-	-	-	-	-	n/a
Salaries Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Unemployment Insurance	5654.0108	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Medicare	5654.0109	-	-	-	-	-	-	-	n/a
FICA	5654.0110	-	-	-	-	-	-	-	n/a
Retirement	5654.0111	-	-	-	-	-	-	-	n/a
Health Insurance	5654.0112	-	-	-	-	-	-	-	n/a
Workers' Compensation Insurance	5654.0113	-	-	-	-	-	-	-	n/a
Benefits Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Personal Services Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Intergovernmental	5654.0000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Books & Periodicals	5654.0219	-	-	-	-	-	-	-	n/a
Postage	5654.0224	-	-	-	-	-	-	-	n/a
General Operating Supplies[2]	5654.0225	-	-	-	-	-	15,000	15,000	n/a
Advertisements	5654.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants[2]	5654.0243	-	-	-	-	-	5,000	5,000	n/a
Tires & Batteries	5654.0248	-	-	-	-	-	-	-	n/a
Travel Expenses	5654.0307	-	-	-	-	-	-	-	n/a
Legal	5654.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5654.0309	-	-	-	-	-	-	-	n/a
Auditing	5654.0315	-	-	-	-	-	-	-	n/a
Dues	5654.0318	-	-	-	-	-	-	-	n/a
Other Professional Fees	5654.0320	-	-	-	-	-	-	-	n/a
Rewards, Damages, Indemnifications	5654.0321	-	-	-	-	-	-	-	n/a
Communications	5654.0326	-	-	-	-	-	-	-	n/a
Maintenance Contracts[3]	5654.0328	-	-	-	-	-	1,260	1,260	n/a
Property & Liability Insurance	5654.0330	-	-	-	-	-	-	-	n/a
Utilities - Electricity[2]	5654.0332	-	-	-	-	-	15,000	15,000	n/a
Natural Gas	5654.0333	-	-	-	-	-	-	-	n/a
Water & Sewerage[2]	5654.0334	-	-	-	-	-	6,000	6,000	n/a
Concessions	5654.0336	-	-	-	-	-	-	-	n/a
Uniforms	5654.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5654.0352	-	-	-	-	-	-	-	n/a
Repairs - Road Machinery	5654.0360	-	-	-	-	-	-	-	n/a
Repairs - Autos	5654.0361	-	-	-	-	-	-	-	n/a
Repairs - Building & Grounds[2]	5654.0362	-	-	-	-	-	-	-	n/a
Infrastructure Repairs	5654.0364	-	-	-	-	-	-	-	n/a
Operating Lease Expense[4]	5654.0367	-	-	-	-	-	-	-	n/a
Recreation Master Plan	5654.0368	-	-	-	-	-	-	-	n/a
Capitalized Salaries Offset	5654.0401	-	-	-	-	-	-	-	n/a
Software	5654.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals[5]	5654.0468	-	-	-	-	-	-	-	n/a
Capital Assets - Autos	5654.0471	-	-	-	-	-	-	-	n/a
Capital Assets - Other	5654.0473	-	-	-	-	-	-	-	n/a
Expendable Equipment	5654.0476	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 42,260**	**$ 42,260**	**n/a**
Debt Service - Principal	5654.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5654.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Parks & Recreation Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 42,260**	**$ 42,260**	**n/a**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 22 NAME: SPECIAL REVENUE FUND
DEPT: 55 NAME: HOSCHTON PARK

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries - Regular	5655.0102	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Salaries - Part Time	5655.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5655.0105	-	-	-	-	-	-	-	n/a
Salaries Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Unemployment Insurance	5655.0108	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Medicare	5655.0109	-	-	-	-	-	-	-	n/a
FICA	5655.0110	-	-	-	-	-	-	-	n/a
Retirement	5655.0111	-	-	-	-	-	-	-	n/a
Health Insurance	5655.0112	-	-	-	-	-	-	-	n/a
Workers' Compensation Insurance	5655.0113	-	-	-	-	-	-	-	n/a
Benefits Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Personal Services Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Intergovernmental	5655.0000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Books & Periodicals	5655.0219	-	-	-	-	-	-	-	n/a
Postage	5655.0224	-	-	-	-	-	-	-	n/a
General Operating Supplies[2]	5655.0225	-	-	-	-	-	7,500	7,500	n/a
Advertisements	5655.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants[2]	5655.0243	-	-	-	-	-	2,000	2,000	n/a
Tires & Batteries	5655.0248	-	-	-	-	-	-	-	n/a
Travel Expenses	5655.0307	-	-	-	-	-	-	-	n/a
Legal	5655.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5655.0309	-	-	-	-	-	-	-	n/a
Auditing	5655.0315	-	-	-	-	-	-	-	n/a
Dues	5655.0318	-	-	-	-	-	-	-	n/a
Other Professional Fees	5655.0320	-	-	-	-	-	-	-	n/a
Rewards, Damages, Indemnifications	5655.0321	-	-	-	-	-	-	-	n/a
Communications	5655.0326	-	-	-	-	-	-	-	n/a
Maintenance Contracts[3]	5655.0328	-	-	-	-	-	18,000	18,000	n/a
Property & Liability Insurance	5655.0330	-	-	-	-	-	-	-	n/a
Utilities - Electricity[2]	5655.0332	-	-	-	-	-	10,000	10,000	n/a
Natural Gas	5655.0333	-	-	-	-	-	-	-	n/a
Water & Sewerage[2]	5655.0334	-	-	-	-	-	5,000	5,000	n/a
Concessions	5655.0336	-	-	-	-	-	-	-	n/a
Uniforms	5655.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5655.0352	-	-	-	-	-	-	-	n/a
Repairs - Road Machinery	5655.0360	-	-	-	-	-	-	-	n/a
Repairs - Autos	5655.0361	-	-	-	-	-	-	-	n/a
Repairs - Building & Grounds[2]	5655.0362	-	-	-	-	-	-	-	n/a
Infrastructure Repairs	5655.0364	-	-	-	-	-	-	-	n/a
Operating Lease Expense[4]	5655.0367	-	-	-	-	-	-	-	n/a
Recreation Master Plan	5655.0368	-	-	-	-	-	-	-	n/a
Capitalized Salaries Offset	5655.0401	-	-	-	-	-	-	-	n/a
Software	5655.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals[5]	5655.0468	-	-	-	-	-	-	-	n/a
Capital Assets - Autos	5655.0471	-	-	-	-	-	-	-	n/a
Capital Assets - Other	5655.0473	-	-	-	-	-	-	-	n/a
Expendable Equipment	5655.0476	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 42,500**	**$ 42,500**	**n/a**
Debt Service - Principal	5655.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5655.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Parks & Recreation Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 42,500**	**$ 42,500**	**n/a**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 22 NAME: SPECIAL REVENUE FUND
DEPT: 56 NAME: SELLS MILL PARK

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries - Regular	5656.0102	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Salaries - Part Time	5656.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5656.0105	-	-	-	-	-	-	-	n/a
Salaries Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Unemployment Insurance	5656.0108	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Medicare	5656.0109	-	-	-	-	-	-	-	n/a
FICA	5656.0110	-	-	-	-	-	-	-	n/a
Retirement	5656.0111	-	-	-	-	-	-	-	n/a
Health Insurance	5656.0112	-	-	-	-	-	-	-	n/a
Workers' Compensation Insurance	5656.0113	-	-	-	-	-	-	-	n/a
Benefits Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Personal Services Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Intergovernmental	5656.0000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Books & Periodicals	5656.0219	-	-	-	-	-	-	-	n/a
Postage	5656.0224	-	-	-	-	-	-	-	n/a
General Operating Supplies[2]	5656.0225	-	-	-	-	-	3,000	3,000	n/a
Advertisements	5656.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants[2]	5656.0243	-	-	-	-	-	1,000	1,000	n/a
Tires & Batteries	5656.0248	-	-	-	-	-	-	-	n/a
Travel Expenses	5656.0307	-	-	-	-	-	-	-	n/a
Legal	5656.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5656.0309	-	-	-	-	-	-	-	n/a
Auditing	5656.0315	-	-	-	-	-	-	-	n/a
Dues	5656.0318	-	-	-	-	-	-	-	n/a
Other Professional Fees	5656.0320	-	-	-	-	-	-	-	n/a
Rewards, Damages, Indemnifications	5656.0321	-	-	-	-	-	-	-	n/a
Communications	5656.0326	-	-	-	-	-	-	-	n/a
Maintenance Contracts[3]	5656.0328	-	-	-	-	-	420	420	n/a
Property & Liability Insurance	5656.0330	-	-	-	-	-	-	-	n/a
Utilities - Electricity[2]	5656.0332	-	-	-	-	-	1,000	1,000	n/a
Natural Gas	5656.0333	-	-	-	-	-	-	-	n/a
Water & Sewerage[2]	5656.0334	-	-	-	-	-	1,000	1,000	n/a
Concessions	5656.0336	-	-	-	-	-	-	-	n/a
Uniforms	5656.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5656.0352	-	-	-	-	-	-	-	n/a
Repairs - Road Machinery	5656.0360	-	-	-	-	-	-	-	n/a
Repairs - Autos	5656.0361	-	-	-	-	-	-	-	n/a
Repairs - Building & Grounds[2]	5656.0362	-	-	-	-	-	-	-	n/a
Infrastructure Repairs	5656.0364	-	-	-	-	-	-	-	n/a
Operating Lease Expense[4]	5656.0367	-	-	-	-	-	-	-	n/a
Recreation Master Plan	5656.0368	-	-	-	-	-	-	-	n/a
Capitalized Salaries Offset	5656.0401	-	-	-	-	-	-	-	n/a
Software	5656.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals[5]	5656.0468	-	-	-	-	-	-	-	n/a
Capital Assets - Autos	5656.0471	-	-	-	-	-	-	-	n/a
Capital Assets - Other	5656.0473	-	-	-	-	-	-	-	n/a
Expendable Equipment	5656.0476	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,420**	**$ 6,420**	**n/a**
Debt Service - Principal	5656.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5656.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Parks & Recreation Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,420**	**$ 6,420**	**n/a**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 22 NAME: SPECIAL REVENUE FUND
DEPT: 59 NAME: MOUNTAIN CREEK CHURCH PARK

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries - Regular	5659.0102	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Salaries - Part Time	5659.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5659.0105	-	-	-	-	-	-	-	n/a
Salaries Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Unemployment Insurance	5659.0108	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Medicare	5659.0109	-	-	-	-	-	-	-	n/a
FICA	5659.0110	-	-	-	-	-	-	-	n/a
Retirement	5659.0111	-	-	-	-	-	-	-	n/a
Health Insurance	5659.0112	-	-	-	-	-	-	-	n/a
Workers' Compensation Insurance	5659.0113	-	-	-	-	-	-	-	n/a
Benefits Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Personal Services Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Intergovernmental	5659.0000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Books & Periodicals	5659.0219	-	-	-	-	-	-	-	n/a
Postage	5659.0224	-	-	-	-	-	-	-	n/a
General Operating Supplies[2]	5659.0225	-	-	-	-	-	3,000	3,000	n/a
Advertisements	5659.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants[2]	5659.0243	-	-	-	-	-	1,000	1,000	n/a
Tires & Batteries	5659.0248	-	-	-	-	-	-	-	n/a
Travel Expenses	5659.0307	-	-	-	-	-	-	-	n/a
Legal	5659.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5659.0309	-	-	-	-	-	-	-	n/a
Auditing	5659.0315	-	-	-	-	-	-	-	n/a
Dues	5659.0318	-	-	-	-	-	-	-	n/a
Other Professional Fees	5659.0320	-	-	-	-	-	-	-	n/a
Rewards, Damages, Indemnifications	5659.0321	-	-	-	-	-	-	-	n/a
Communications	5659.0326	-	-	-	-	-	-	-	n/a
Maintenance Contracts[3]	5659.0328	-	-	-	-	-	250	250	n/a
Property & Liability Insurance	5659.0330	-	-	-	-	-	-	-	n/a
Utilities - Electricity[2]	5659.0332	-	-	-	-	-	3,000	3,000	n/a
Natural Gas	5659.0333	-	-	-	-	-	-	-	n/a
Water & Sewerage[2]	5659.0334	-	-	-	-	-	-	-	n/a
Concessions	5659.0336	-	-	-	-	-	-	-	n/a
Uniforms	5659.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5659.0352	-	-	-	-	-	-	-	n/a
Repairs - Road Machinery	5659.0360	-	-	-	-	-	-	-	n/a
Repairs - Autos	5659.0361	-	-	-	-	-	-	-	n/a
Repairs - Building & Grounds[2]	5659.0362	-	-	-	-	-	-	-	n/a
Infrastructure Repairs	5659.0364	-	-	-	-	-	-	-	n/a
Operating Lease Expense[4]	5659.0367	-	-	-	-	-	-	-	n/a
Recreation Master Plan	5659.0368	-	-	-	-	-	-	-	n/a
Capitalized Salaries Offset	5659.0401	-	-	-	-	-	-	-	n/a
Software	5659.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals[5]	5659.0468	-	-	-	-	-	-	-	n/a
Capital Assets - Autos	5659.0471	-	-	-	-	-	-	-	n/a
Capital Assets - Other	5659.0473	-	-	-	-	-	-	-	n/a
Expendable Equipment	5659.0476	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,250**	**$ 7,250**	**n/a**
Debt Service - Principal	5659.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5659.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Parks & Recreation Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,250**	**$ 7,250**	**n/a**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 22 NAME: SPECIAL REVENUE FUND
DEPT: 60 NAME: SCHOOL GROUNDS

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries - Regular	5660.0102	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Salaries - Part Time	5660.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5660.0105	-	-	-	-	-	-	-	n/a
Salaries Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Unemployment Insurance	5660.0108	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Medicare	5660.0109	-	-	-	-	-	-	-	n/a
FICA	5660.0110	-	-	-	-	-	-	-	n/a
Retirement	5660.0111	-	-	-	-	-	-	-	n/a
Health Insurance	5660.0112	-	-	-	-	-	-	-	n/a
Workers' Compensation Insurance	5660.0113	-	-	-	-	-	-	-	n/a
Benefits Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Personal Services Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Intergovernmental	5660.0000	$ -	$ -	$ -	$ -	$ -	$ 7,000	$ 7,000	n/a
Books & Periodicals	5660.0219	-	-	-	-	-	-	-	n/a
Postage	5660.0224	-	-	-	-	-	-	-	n/a
General Operating Supplies[2]	5660.0225	-	-	-	-	-	3,000	3,000	n/a
Advertisements	5660.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants[2]	5660.0243	-	-	-	-	-	4,000	4,000	n/a
Tires & Batteries	5660.0248	-	-	-	-	-	-	-	n/a
Travel Expenses	5660.0307	-	-	-	-	-	-	-	n/a
Legal	5660.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5660.0309	-	-	-	-	-	-	-	n/a
Auditing	5660.0315	-	-	-	-	-	-	-	n/a
Dues	5660.0318	-	-	-	-	-	-	-	n/a
Other Professional Fees	5660.0320	-	-	-	-	-	-	-	n/a
Rewards, Damages, Indemnifications	5660.0321	-	-	-	-	-	-	-	n/a
Communications	5660.0326	-	-	-	-	-	-	-	n/a
Maintenance Contracts[3]	5660.0328	-	-	-	-	-	820	820	n/a
Property & Liability Insurance	5660.0330	-	-	-	-	-	-	-	n/a
Utilities - Electricity[2]	5660.0332	-	-	-	-	-	1,000	1,000	n/a
Natural Gas	5660.0333	-	-	-	-	-	-	-	n/a
Water & Sewerage[2]	5660.0334	-	-	-	-	-	-	-	n/a
Concessions	5660.0336	-	-	-	-	-	-	-	n/a
Uniforms	5660.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5660.0352	-	-	-	-	-	-	-	n/a
Repairs - Road Machinery	5660.0360	-	-	-	-	-	-	-	n/a
Repairs - Autos	5660.0361	-	-	-	-	-	-	-	n/a
Repairs - Building & Grounds[2]	5660.0362	-	-	-	-	-	-	-	n/a
Infrastructure Repairs	5660.0364	-	-	-	-	-	-	-	n/a
Operating Lease Expense[4]	5660.0367	-	-	-	-	-	-	-	n/a
Recreation Master Plan	5660.0368	-	-	-	-	-	-	-	n/a
Capitalized Salaries Offset	5660.0401	-	-	-	-	-	-	-	n/a
Software	5660.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals[5]	5660.0468	-	-	-	-	-	-	-	n/a
Capital Assets - Autos	5660.0471	-	-	-	-	-	-	-	n/a
Capital Assets - Other	5660.0473	-	-	-	-	-	-	-	n/a
Expendable Equipment	5660.0476	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 15,820**	**$ 15,820**	**n/a**
Debt Service - Principal	5660.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5660.0478	-	-	-	-	-	-	-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Parks & Recreation Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 15,820**	**$ 15,820**	**n/a**

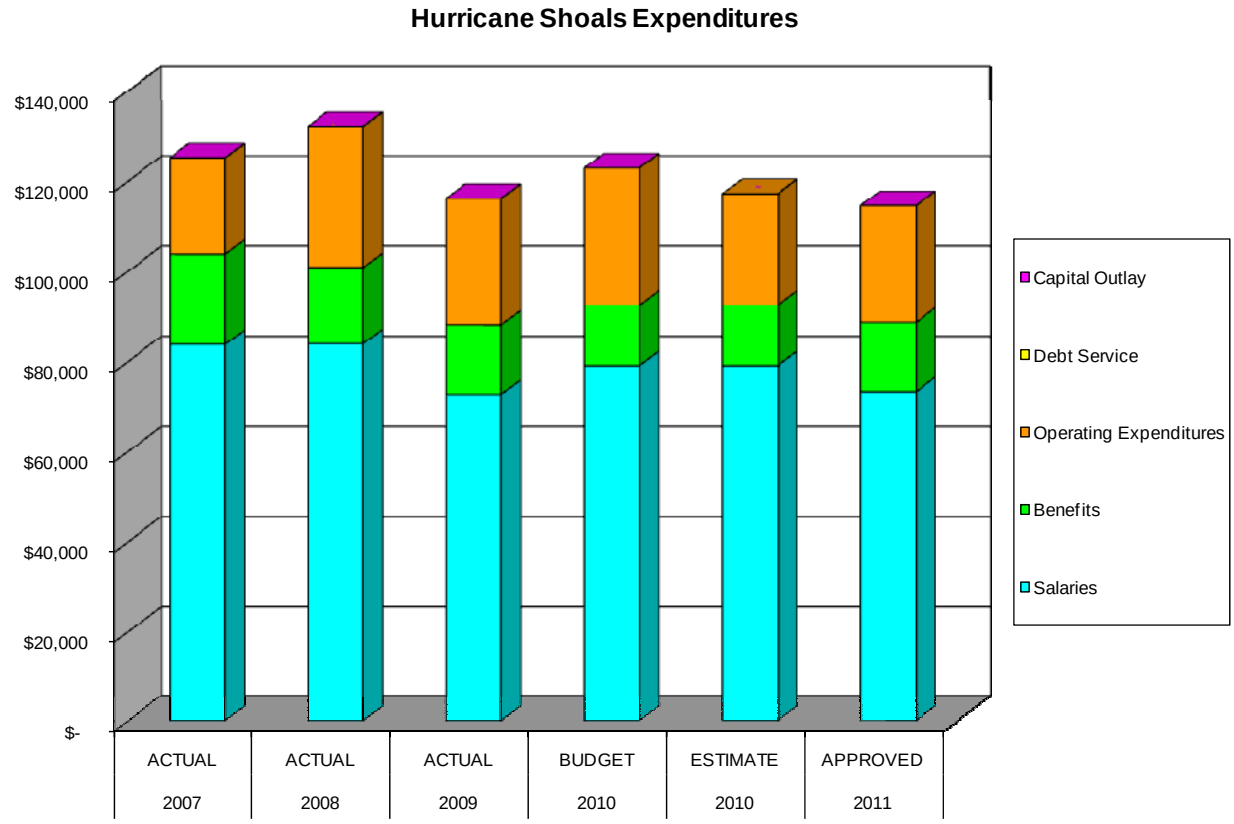
COUNTY OF JACKSON		
ANNUAL BUDGET ESTIMATE - EXPENDITURES		
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011		
FUND: 22 NAME: SPECIAL REVENUE FUND		
DEPT: ALL PARKS & RECREATION		
		2011
	NUMBER	APPROVED
OBJECT OF EXPENDITURE		
Salaries - Regular	102	$ 252,415
Salaries - Part Time	103	87,094
Salaries - Overtime	105	
Salaries Total		**$ 339,509**
Unemployment Insurance	108	$ 1,991
Medicare	109	4,814
FICA	110	20,585
Retirement	111	17,669
Health Insurance	112	55,263
Workers' Compensation Insurance	113	8,354
Benefits Total		**$ 108,675**
Personal Services Total		**$ 448,184**
Intergovernmental	5657.0000	$ -
Intergovernmental - Bear Creek	5658.0000	12,000
Books & Periodicals	219	-
Postage	224	500
General Operating Supplies[2]	225	224,000
Advertisements	226	600
Fuel & Lubricants[2]	243	30,500
Tires & Batteries	248	3,600
Travel Expenses	307	2,000
Legal	308	-
Conferences & Training	309	2,000
Auditing	315	-
Dues	318	9,280
Program Dues	319	720
Other Professional Fees	320	86,740
Rewards, Damages, Indemnifications	321	-
Communications	326	10,442
Maintenance Contracts[3]	328	32,630
Property & Liability Insurance	330	7,920
Utilities - Electricity[2]	332	70,000
Natural Gas	333	1,750
Water & Sewerage[2]	334	25,500
Concessions	336	-
Uniforms	337	2,200
Miscellaneous	352	-
Repairs - Road Machinery	360	7,750
Repairs - Autos	361	5,500
Repairs - Building & Grounds[2]	362	-
Infrastructure Repairs	364	-
Operating Lease Expense[4]	367	3,108
Recreation Master Plan	368	6,021
Capitalized Salaries Offset	401	-
Software	466	-
Computer Hardware & Peripherals[5]	468	-
Capital Assets - Autos	471	-
Capital Assets - Other	473	-
Expendable Equipment	476	2,000
East Jackson Park - Erosion Control	500	-
Operating Expenditures Total		**$ 546,761**
Debt Service - Principal	477	$ -
Debt Service - Interest	478	-
Debt Service Total		**$ -**
Capital Outlay		**$ -**
Parks & Recreation Total		**$ 994,945**

HURRICANE SHOALS PARK

(See Missions and Goals for Park and Recreation)

HISTORICAL INFORMATION AND APPROVED 2011 DEPARTMENTAL REVENUES

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
CHARGES FOR SERVICES									
STATE GRANTS	4032.5177	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
RENTALS, HURRICANE SHOALS	4032.5180	12,032	14,637	18,733	15,001	15,000	15,000	(1.00)	-0.01%
TOTAL CHARGES FOR SERVICES		**$ 12,032**	**$ 14,637**	**$ 18,733**	**$ 15,001**	**$ 15,000**	**$ 15,000**	**$ (1)**	**-0.01%**
OTHER FINANCING SOURCES									
AND TRANSFERS IN									
SALE OF COUNTY PROPERTY	4032.5171	$ -	$ -		$ -			$ -	n/a
TRANSFERS IN - HURRICANE SHOALS	4032.5998	112,890	117,519	110,609	107,864	107,864	99,518	(8,346)	-7.74%
TOTAL OTHER FINANCING SOURCES									
AND TRANSFERS IN		**$ 112,890**	**$ 117,519**	**$ 110,609**	**$ 107,864**	**$ 107,864**	**$ 99,518**	**$ (8,346)**	**-7.74%**
TOTAL REVENUES HURRICANE SHOALS		**$ 124,922**	**$ 132,156**	**$ 129,342**	**$ 122,865**	**$ 122,864**	**$ 114,518**	**$ (8,347)**	**-6.79%**



HURRICANE SHOALS FY11 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.

- 7.38% or $5,834 decrease in salaries primarily due to:
  - Elimination of all budgeted overtime.
- 14.88% or $1,997 increase in benefits primarily due to:
  - Reinstatement of base-match retirement contributions in the amount of $2,518.
  - Decreases in Medicare and FICA related to the elimination of overtime.
- 14.83% or $4,510 decrease in operating expenditures primarily due to:
  - 31.82% or $3,500 decrease in general operating supplies.
  - 28.57% or $2,000 increase in electricity based on meter study.
  - 100% or $3,500 decrease in repairs to buildings and grounds as that was consolidated with the Buildings & Grounds Department budget for FY 2011.
- Total decrease of 6.79% or $8,346.

ADDITIONAL STAFF REQUESTED: NONE.

CAPITAL REQUESTS: **NONE.**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011

FUND: 22 NAME: SPECIAL REVENUE FUND

DEPT: 32 NAME: HURRICANE SHOALS

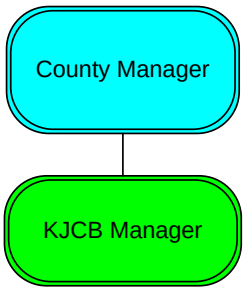
	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries - Regular	5632.0102	$ 36,269	$ 36,256	$ 37,007	$ 35,968	$ 35,968	$ 35,968	$ -	0.00%
Salaries - Part Time	5632.0103	34,172	32,345	28,490	37,230	37,230	37,230	-	0.00%
Salaries - Overtime	5632.0105	13,315	15,317	7,113	5,834	5,834	-	(5,834)	-100.00%
Salaries Total		**$ 83,756**	**$ 83,918**	**$ 72,609**	**$ 79,032**	**$ 79,032**	**$ 73,198**	**$ (5,834)**	**-7.38%**
Unemployment Insurance	5632.0108	$ 334	$ 193	$ 218	$ 437	$ 437	$ 487	$ 50	11.47%
Medicare	5632.0109	1,177	1,211	1,045	1,146	1,146	1,061	(85)	-7.38%
FICA	5632.0110	4,979	5,176	4,470	4,900	4,900	4,538	(362)	-7.38%
Retirement	5632.0111	2,201	2,883	2,527	-	-	2,518	2,518	n/a
Health Insurance	5632.0112	9,737	5,793	5,327	5,295	5,295	5,434	139	2.63%
Workers' Compensation Insurance	5632.0113	1,579	1,627	1,865	1,647	1,647	1,383	(264)	-16.01%
Benefits Total		**$ 20,007**	**$ 16,882**	**$ 15,452**	**$ 13,425**	**$ 13,425**	**$ 15,422**	**$ 1,997**	**14.88%**
Personal Services Total		**$ 103,763**	**$ 100,800**	**$ 88,061**	**$ 92,456**	**$ 92,456**	**$ 88,620**	**$ (3,837)**	**-4.15%**
Postage	5632.0224	$ -	$ -	$ -	$ -	$ -		$ -	n/a
General Operating Supplies	5632.0225	8,494	11,008	9,428	11,000	6,894	7,500	(3,500)	-31.82%
Advertisements	5632.0226	-	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	1,575	-	-	-	-	n/a
Communications	5632.0326	1,247	697	738	1,200	-	1,200	-	0.00%
Maintenance Contracts	5632.0328	210	2,992	3,261	1,440	300	500	(940)	-65.28%
Property & Liability Insurance	5632.0330	1,778	1,701	1,348	1,168	1,536	1,348	180	15.45%
Electricity	5632.0332	6,024	6,906	8,930	7,000	14,468	9,000	2,000	28.57%
Natural Gas	5632.0333	-	-	-	-	-	-	-	n/a
Water & Sewerage	5632.0334	2,121	2,664	747	2,500	985	2,500	-	0.00%
Uniforms	5632.0337	984	194	-	1,000	200	500	(500)	-50.00%
Miscellaneous	5632.0352	-	-	-	-	-	-	-	n/a
Repairs - Machinery	5632.0360	253	-	1,729	500	-	250	(250)	-50.00%
Repairs - Autos	5632.0361	2	-	-	500	-	500	-	0.00%
Repairs - Buildings & Ground	5632.0362	1,210	-	314	3,500	319	-	(3,500)	-100.00%
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	-		-	-	-	-	-	n/a
Expendable Equipment	5632.0476	2,144	-	-	-	-	2,000	2,000	n/a
Operating Expenditures Total		**$ 21,357**	**$ 31,356**	**$ 28,069**	**$ 30,408**	**$ 24,702**	**$ 25,898**	**$ (4,510)**	**-14.83%**
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		**$ 125,120**	**$ 132,156**	**$ 116,129**	**$ 122,864**	**$ 117,158**	**$ 114,518**	**$ (8,346)**	**-6.79%**

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 part-time Manager.



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.
- Continue building a Board of Directors of up to 15 members.
- Expand CLPP Program in Commerce, Jefferson (if StreetScapes program has concluded) and Hoschton.
- Continue building a relationship with Elachee Nature Center to continue adult environmental learning and certifications.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY11:

- **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.
- **Education Seminars/Funding**: KJCB plans to hold educational seminars this fall and will continue in 2011 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.

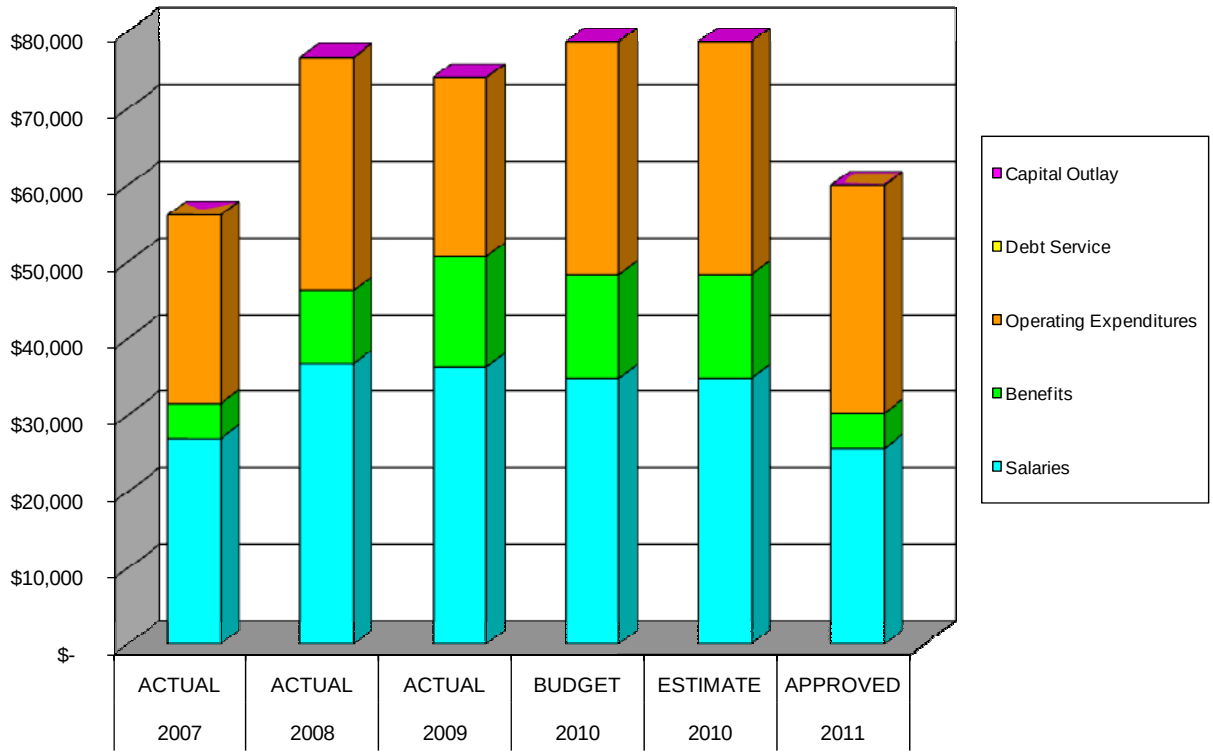
PERFORMANCE MEASURES:

	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Beautification					
Number of Flowers Planted	2,500	2,500	3,500	3,500	4,200
Number of Trees Planted	0	0	0	14	18
Community Involvement					
Number of Sponsors	40	30	18	18	18
Event Volunteers	400	1,000	1,000	1,000	1,200
Litter Prevention					
Miles of Roads Cleaned	250	300	350	375	425
Litter Survey Reduction	9	9	8	8	9
Media/Public Awareness					
Distribution of Literature/Person	9,000	9,000	9,500	12,000	15,000
Participation in Community Events/Festivals	8	10	12	15	15
Presentations to Clubs, Groups	14	20	15	18	25
Waste Reduction					
Recycling Events	5	5	15	18	25

HISTORICAL INFORMATION AND APPROVED 2011 DEPARTMENTAL REVENUE

	Number	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OTHER FINANCING SOURCES AND TRANSFERS IN									
TRANSFER STATION CHARGES	4036.5193	$ 23,253	$ 19,595	$ 19,859	$ 20,000	$ 20,000	$ 19,000	$ (1,000)	-5.00%
DONATIONS	4044.5132	382	272	-	-	-	-	-	n/a
STATE GRANTS	4044.5175	500	4,000	2,000	-	-	-	-	n/a
CHARGES FOR SERVICES	4044.5193	648	1,490	1,328	-			-	n/a
KEEP JACKSON BEAUTIFUL TRANSFERS IN	4044.5998	646	51,354	50,861	58,699	58,699	40,992	(17,707)	-30.17%
TOTAL OTHER FINANCING SOURCES AND TRANSFERS IN		**$ 25,429**	**$ 76,711**	**$ 74,048**	**$ 78,699**	**$ 78,699**	**$ 59,992**	**$ (18,707)**	**-23.77%**
TOTAL REVENUES- KEEP JACKSON BEAUTIFUL		**$ 25,429**	**$ 76,711**	**$ 74,048**	**$ 78,699**	**$ 78,699**	**$ 59,992**	**$ (18,707)**	**-23.77%**

Keep Jackson Beautiful Expenditures



***KEEP JACKSON COUNTY BEAUTIFUL FY11 BUDGET HIGHLIGHTS*:**

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

- 26.21% or $9,126 decrease in salaries primarily due to:
  - Reduction-in-force of full-time employee to part-time status.
- 66.21% or $8,982 decrease in benefits primarily due to:
  - 100% or $10,734 decrease in health insurance due to the reduction-in-force.
  - Decreases in Medicare and FICA due to the reduction-in-force effects on salaries.
- 1.98% or $600 decrease in operating expenditures primarily due to:
  - 100% or $600 decrease in expendable equipment.
- Total decrease of 23.77% or $18,708.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS: **NONE.**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011
FUND: 24 NAME: SPECIAL REVENUE FUND
DEPT: 44 NAME: KEEP JACKSON BEAUTIFUL

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries - Regular	5544.0102	$ 19,335	$ 36,700	$ 36,280	$ 34,819	$ 34,819	$ -	$ (34,819)	-100.00%
Salaries - Part Time	5544.0103	7,569	-	-	-	-	25,693	25,693	n/a
Salaries - Overtime	5544.0105	-	-	-	-	-	-	-	n/a
Salaries Total		**$ 26,904**	**$ 36,700**	**$ 36,280**	**$ 34,819**	**$ 34,819**	**$ 25,693**	**$ (9,126)**	**-26.21%**
Unemployment Insurance	5544.0108	$ 80	$ 45	$ 45	$ 50	$ 50	$ 100	$ 50	99.40%
Medicare	5544.0109	387	521	490	505	505	373	(132)	-26.21%
FICA	5544.0110	1,656	2,230	2,097	2,159	2,159	1,593	(566)	-26.21%
Retirement	5544.0111	-	967	1,437	-	-	1,799	1,799	n/a
Health Insurance	5544.0112	2,343	5,680	10,229	10,734	10,734	-	(10,734)	-100.00%
Workers' Compensation Insurance	5544.0113	111	114	132	117	117	719	603	516.95%
Benefits Total		**$ 4,577**	**$ 9,557**	**$ 14,430**	**$ 13,565**	**$ 13,565**	**$ 4,583**	**(8,982)**	**-66.21%**
Personal Services Total		**$ 31,481**	**$ 46,258**	**$ 50,710**	**$ 48,384**	**$ 48,384**	**$ 30,276**	**(18,108)**	**-37.42%**
Books & Periodicals	5544.0219	$ 99	$ 123	$ 198	$ 200	$ 200	$ 200	-	0.00%
Postage	5544.0224	111	59	49	100	100	100	-	0.00%
General Operating Supplies	5544.0225	8,179	8,824	10,233	10,000	10,000	10,000	-	0.00%
Advertisements	5544.0226	4,297	6,368	2,824	4,000	4,000	4,000	-	0.00%
Community Promotions	5544.0231	812	4,935	2,633	3,400	3,400	3,400	-	0.00%
Fuel & Lubricants	5544.0243	-	160	255	450	450	450	-	0.00%
Tires & Batteries	5544.0248	-	-	-	-	-	-	-	n/a
Travel Expenses	5544.0307	2,839	1,561	1,558	2,800	2,800	2,800	-	0.00%
Legal	5544.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5544.0309	3,797	2,470	1,706	3,500	3,500	3,500	-	0.00%
Dues	5544.0318	425	729	660	865	865	865	-	0.00%
Other Professional Fees	5544.0320	-	-		-	-	-	-	n/a
Rewards, Damages, Indemnifications	5544.0321	-	-	-	-	-	-	-	n/a
Communications	5544.0326	1,190	1,154	643	1,200	1,200	1,200	-	0.00%
Maintenance Contracts	5544.0328	1,443	3,110	1,746	2,000	2,000	2,000	-	0.00%
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	136	-	-	-	-	-	-	n/a
Repairs - Autos	5544.0361	-	-	-	-	-	-	-	n/a
Repairs - Building & Grounds	5544.0362	-	-	-	-	-	-	-	n/a
Operating Lease Expense	5544.0367	-	-	-	-	-	-	-	n/a
Software [1]	5544.0466	-	960	834	1,200	1,200	1,200	-	0.00%
Computer Hardware & Peripherals	5544.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5544.0476	400	-	-	600	600	-	(600)	-100.00%
KJB Foundation Grant	5544.0500	916	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 24,644**	**$ 30,454**	**$ 23,338**	**$ 30,315**	**$ 30,315**	**$ 29,715**	**$ (600)**	**-1.98%**
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		**$ 56,125**	**$ 76,711**	**$ 74,048**	**$ 78,699**	**$ 78,699**	**$ 59,991**	**$ (18,708)**	**-23.77%**

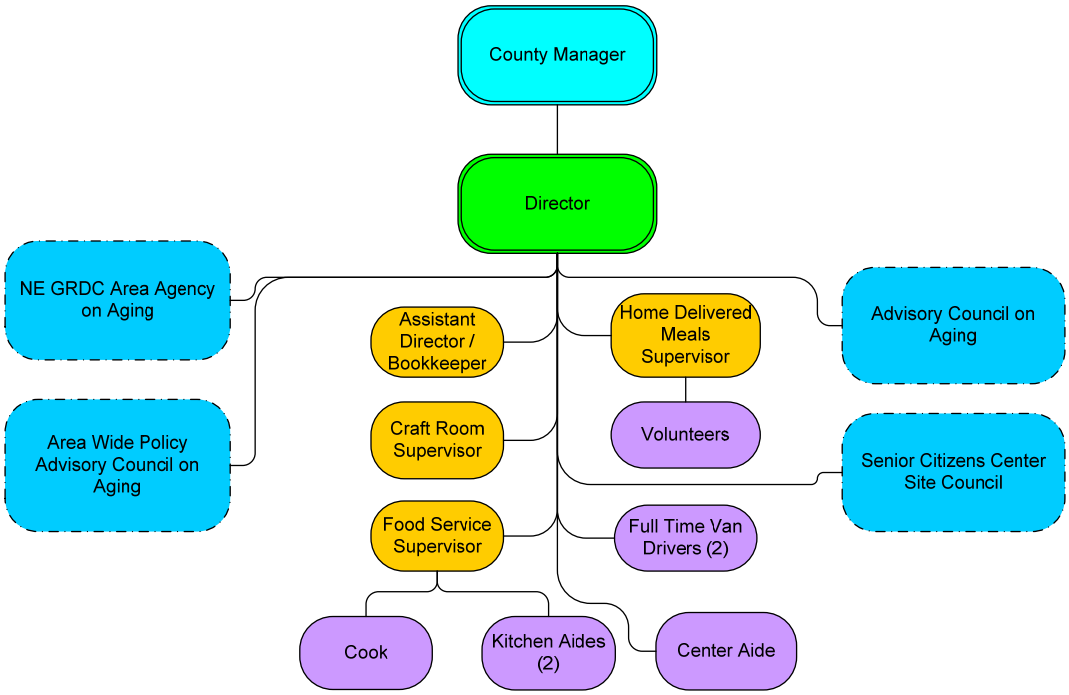
(1) Adobe PS3 editing software

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 2010 - DECEMBER 2010

January	746	May	694	September	950 est.
February	832	June	850 est.	October	1000 est.
March	938	July	950 est.	November	900 est.
April	918 est.	August	900 est.	December	750 est.

Total Trips = estimated @ 10,428 for 2010
Total Trips = 10,435 for 2009
Total Trips = 11,554 for 2008
Total Trips = 12,254 for 2007
Total Trips = 12,140 for 2006
Total Trips = 12,365 for 2005
Total Trips = 12,218 for 2004
Total Trips = 12,026 for 2003

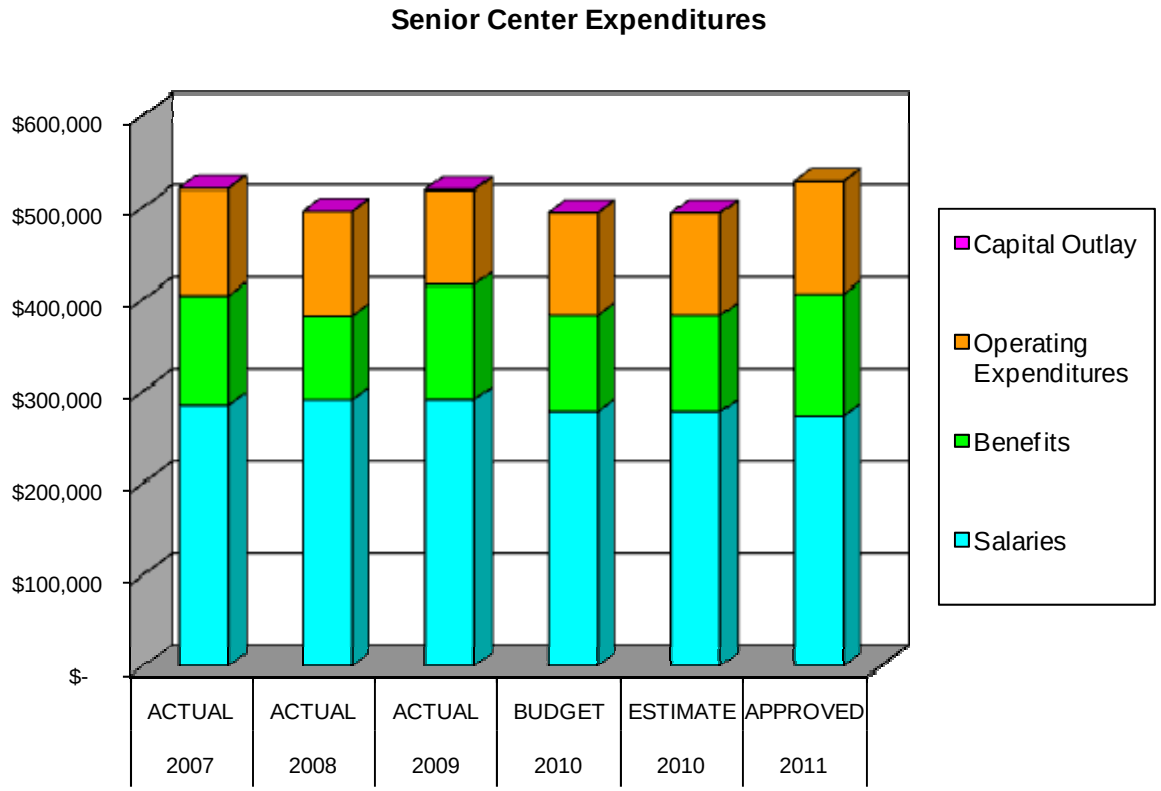
	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Congregate Meals	16,449	15,440	15,459	16,000	16,000
Home Delivered Meals	9,300	11,875	11,571	12,000	12,000
Community Care Meals	4,200	3,896	3,283	4,000	4,000
Total Meals	**29,949**	**31,211**	**30,313**	**32,000**	**32,000**
Friendly Visits	480	459	455	480	480
Recreation	500	9,642	10,826	9,700	9,700
Information and Assistance	695	676	683	695	695
Outreach	652	754	690	760	760
Telephone Reassurance	1,050	966	986	1,000	1,000

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY11:

- The opening of the newly expanded Senior Center will challenge the budget as operating costs particularly for utilities will be an unknown going into 2011.

HISTORICAL INFORMATION AND APPROVED 2011 DEPARTMENTAL REVENUE

	Number	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
REVENUE SOURCES									
PROGRAM REVENUE	4058.5132	$ 15,561	$ 15,858	$ 14,823	$ 13,000	$ 13,000	$ 13,000	$ -	0.00%
INTERGOVERNMENTAL	4058.5113	3,500	3,500	3,125	-	-	-	-	0.00%
DONATIONS	4058.5133	-	-	4,004	-	-	-	-	0.00%
INTEREST	4058.5170	8,475	5,848	3,657	-	-	-	-	0.00%
FEDERAL GRANTS	4058.5178	149,165	185,228	197,697	108,496	108,496	108,496	-	0.00%
STATE & LOCAL GRANTS	4058.5175	37,463	46,616	42,118	42,174	42,174	42,174	-	0.00%
STATE TRANSPORTATION FUNDS	4058.5176	408	-	-	58,203	58,203	58,203	-	n/a
		$ 214,572	**$ 257,049**	**$ 265,424**	**$ 221,873**	**$ 221,873**	**$ 221,873**	**-**	**0.00%**
OTHER FINANCING SOURCES AND TRANSFERS IN								-	
SENIOR CENTER	4058.5998	$ 259,256	$ 297,598	$ 292,546	$ 272,246	$ 272,246	$ 281,977	9,731	3.33%
PRIOR YEARS RESERVES	4058.6000	-	-	-	-	-	23,723	23,723	n/a
TOTAL OTHER FINANCING SOURCES AND TRANSFERS IN		**$ 259,256**	**$ 297,598**	**$ 292,546**	**$ 272,246**	**$ 272,246**	**$ 305,700**	**$ 33,454**	11.44%
TOTAL REVENUES SENIOR CENTER		**$ 473,828**	**$ 554,647**	**$ 557,970**	**$ 494,119**	**$ 494,119**	**$ 527,573**	**$ 33,454**	**6.77%**



***SENIOR CENTER FY11 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.

- 1.88% or $5,228 decrease in salaries primarily due to:
  - Adjustment of salaries to actual.
- 27.35% or $28,606 increase in benefits primarily due to:
  - Reinstatement of base-match retirement contributions in the amount of $21,591 or 177.07%.
- 9.03% or $10,075 increase in operating expenditures primarily due to:
  - $3,000 for four new radios in expendable equipment.
  - 20.69% or $3,000 increase in electricity due moving into a newly expanded facility.
  - 250.0% or $3,000 increase in water & sewerage due moving into a newly expanded facility.
- Total increase of 6.77% or $33,453.

ADDITIONAL STAFF REQUESTED: **NONE**

CAPITAL REQUESTS: **NONE**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES

FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011

FUND: 25 NAME: SENIOR CENTER

DEPT: 58 NAME: JACKSON COUNTY SENIOR CENTER

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries - Regular	5558.0102	$ 284,965	$ 291,087	$ 291,486	$ 277,901	$ 277,901	$ 272,674	$ (5,228)	-1.88%
Salaries - Part Time	5558.0103	-	-	-	-	-		-	n/a
Salaries - Overtime	5558.0105	-	-	-	-	-		-	n/a
Salaries Total		**$ 284,965**	**$ 291,087**	**$ 291,486**	**$ 277,901**	**$ 277,901**	**$ 272,674**	**$ (5,228)**	**-1.88%**
Unemployment Insurance	5558.0108	$ -	$ -	$ -	$ 552	$ 552	$ 1,103	$ 551	99.82%
Medicare	5558.0109	4,198	4,107	2,393	4,030	4,030	3,954	(76)	-1.89%
FICA	5558.0110	17,947	17,799	19,111	17,230	17,230	16,906	(324)	-1.88%
Retirement	5558.0111	30,318	6,123	36,137	12,193	12,193	33,784	21,591	177.07%
Health Insurance	5558.0112	60,528	55,780	59,325	63,955	63,955	70,487	6,532	10.21%
Workers' Compensation Insurance	5558.0113	6,014	6,550	7,510	6,630	6,630	6,962	332	5.00%
Benefits Total		**$ 119,005**	**$ 90,360**	**$ 124,475**	**$ 104,591**	**$ 104,590**	**$ 133,196**	**$ 28,606**	**27.35%**
Personal Services Total		**$ 403,970**	**$ 381,447**	**$ 415,961**	**$ 382,492**	**$ 382,491**	**$ 405,870**	**$ 23,378**	**6.11%**
Books & Periodicals	5558.0219	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Postage	5558.0224	-	-	-	-	-	-	-	n/a
General Operating Supplies	5558.0225	4,121	4,251	6,234	5,000	5,000	5,000	-	0.00%
Advertisements	5558.0226	26	100	21	-	-	-	-	n/a
Kitchen Supplies	5558.0242	50,579	53,708	45,581	54,000	54,000	54,000	-	0.00%
Fuel & Lubricants	5558.0243	8,446	11,139	9,775	9,500	9,500	9,900	400	4.21%
Tires & Batteries	5558.0248	-	-	-	500	500	500	-	0.00%
Travel Expenses	5558.0307	4,828	4,869	4,706	4,800	4,800	4,800	-	0.00%
Conferences & Training	5558.0309	-	-	-	-	-	-	-	n/a
Accounting	5558.0314	2,522	632	-	-	-	-	-	n/a
Auditing	5558.0315	-	-	-	-	-	-	-	n/a
Other Professional Fees	5558.0320	32	3,135	3,918	3,000	3,000	4,000	1,000	33.33%
Communications	5558.0326	5,309	5,624	4,158	6,000	6,000	4,160	(1,840)	-30.67%
Repairs - Office Equipment	5558.0328	-	-	-	-	-	-	-	n/a
Property & Liability Insurance	5558.0330	5,442	5,204	4,124	4,828	4,828	4,743	(85)	-1.76%
Electricity	5558.0332	16,875	14,096	13,452	14,500	14,500	17,500	3,000	20.69%
Natural Gas	5558.0333	-	2,597	2,602	2,300	2,300	3,400	1,100	47.83%
Water & Sewerage	5558.0334	-	1,497	2,092	1,200	1,200	4,200	3,000	250.00%
Miscellaneous	5558.0352	9,264	2,995	1,162	500	500	500	-	0.00%
Repairs - Autos	5558.0361	2,705	2,138	4,235	2,000	2,000	3,000	1,000	50.00%
Repairs Buildings & Grounds	5558.0362	5,906	2,149	619	3,500	3,500	3,000	(500)	-14.29%
Software	5558.0466	-	-	-	-	-	-	-	n/a
Computer Hardware and Peripherals	5558.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5558.0476	-	-	-	-	-	3,000	3,000	n/a
Operating Expenditures Total		**$ 116,055**	**$ 114,134**	**$ 102,677**	**$ 111,628**	**$ 111,628**	**$ 121,703**	**$ 10,075**	**9.03%**
Capital Outlay	**4058.6000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	**n/a**
Senior Center Total		**$ 520,025**	**$ 495,581**	**$ 518,638**	**$ 494,120**	**$ 494,119**	**$ 527,573**	**$ 33,453**	**6.77%**

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, 5 Part-time paid personnel, and two full-time paid personnel – 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 FY11: NONE

FIRE DISTRICTS' FY11 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.

- 31.17% or $149,705 increase in salaries primarily due to:
  - Some fire districts creating additional full-time salaried positions for FY11.
- 29.0% or $39,979 increase in benefits primarily due to:
  - Increases in Medicare, FICA, and retirement that relate to salary increases and workers compensation increases.
- 8.80% or $87,428 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.
- 8.27% or $18,190 decrease in Debt Service due decreases in amortized truck payments from various departments.
- 50.21% or $172,981 decrease in capital outlay.
- Total increase of 3.95% or $85,941.

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - REVENUES
FISCAL YEAR: JANUARY 01, 2011- DECEMBER 31, 2011
FUND: 60 to 69 NAME: FIRE DISTRICTS
DEPT: 66 NAME: FIRE DISTRICTS

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
REVENUE SOURCE									
Current Taxes	5101	$ 1,513,869	$ 1,750,132	$ 1,915,955	$ 2,150,054	$ 2,150,054	$ 2,225,392	$ 75,338	3.50%
Miscellaneous Revenue	5132	26,261	11,429	15,576	23,000	23,000	24,000	1,000	4.35%
Charges for Services	5133	4,050	34,766	6,000	-	-	-	-	n/a
Interest Income	5170	78,875	31,850	18,383	3,635	3,635	435	(3,200)	-88.03%
Rental Income	5179	-	-	-	-	-	6,000	6,000	n/a
Donations	5180	8,880	750	8,149	-	-		-	n/a
Intergovernmental	5181	167,753	95,742	476,839	-	-	-	-	n/a
Miscellaneous	5192	-	-	-	-	-		-	n/a
Sale of Capital Assets		46,410	85,185	2,790	-	-		-	n/a
Proceeds from Loans	5200	425,178	-	70,000	-	-		-	n/a
Transfers In		-	-	-	-	-		-	n/a
Prior Year Surplus		-	5,574	-	-	-	6,803	6,803	n/a
Total Revenues Fire Districts		**$ 2,271,276**	**$ 2,015,428**	**$ 2,513,692**	**$ 2,176,689**	**$ 2,176,689**	**$ 2,262,630**	**$ 85,941**	**3.95%**
OBJECT OF EXPENDITURE									
Salaries - Regular	0102	$ 153,983	$ 219,501	$ 201,699	$ 262,513	$ 262,513	$ 331,412	$ 68,899	26.25%
Salaries - Part Time	0103	-	77,223	158,847	217,848	217,848	298,654	80,806	37.09%
Substitute Firemen	0104	1,054	-	-	-	-	-	-	n/a
Salaries - Overtime	0105	-	-	-	-	-	-	-	n/a
Salaries Total		**$ 155,037**	**$ 296,724**	**$ 360,546**	**$ 480,361**	**$ 480,361**	**$ 630,066**	**$ 149,705**	**31.17%**
Unemployment Insurance	0108	$ -	$ -	$ 1,179	$ -	$ -	$ 2,912		
Medicare	0109	-	-	890	-	-	3,554		
FICA	0110	8,453	22,165	26,692	36,167	36,167	53,280	17,113	47.32%
Retirement	0111	15,801	16,810	16,656	24,700	24,700	22,100	(2,600)	-10.53%
Group Health Insurance	0112	20,288	36,890	27,949	52,000	52,000	52,000	-	0.00%
Workers Compensation	0113	16,312	30,308	41,571	25,000	25,000	44,000	19,000	76.00%
Benefits Total		**$ 60,854**	**$ 106,173**	**$ 114,936**	**$ 137,867**	**$ 137,867**	**$ 177,846**	**$ 39,979**	**29.00%**
Personal Services Total		**$ 215,891**	**$ 402,897**	**$ 475,482**	**$ 618,228**	**$ 618,228**	**$ 807,912**	**$ 189,684**	**30.68%**
Books & Periodicals	0219	$ 730	$ 6,419	$ 2,297	$ 2,650	$ 2,650	$ 3,900	$ 1,250	47.17%
Public Appreciation	0222	-	-	1,221	-	-	1,600		
Public Education	0223	-	-	-	-	-	5,000		
Postage	0224	777	1,044	735	1,250	1,250	1,450	200	16.00%
General Operating Supplies	0225	108,227	119,872	103,113	179,833	179,833	208,333	28,500	15.85%
Advertising	0226	1,149	-	135	200	200	200	-	0.00%
Fuel & Lubricants	0243	47,359	47,040	38,405	70,750	70,750	62,050	(8,700)	-12.30%
Tires & Batteries	0248	2,947	4,331	2,208	5,000	5,000	7,500	2,500	50.00%
Travel Expenditures	0307	1,962	13,810	11,168	17,000	17,000	15,000	(2,000)	-11.76%
Conferences & Training	0309	19,508	4,972	8,018	26,000	26,000	32,000	6,000	23.08%
Auditing	0315	-	-	-	250	250	250	-	0.00%
Dues	0318	2,250	2,539	3,607	2,948	2,948	3,475	527	17.88%
Other Professional Fees	0320	100,337	102,657	163,876	153,126	153,126	90,745	(62,381)	-40.74%
Communications	0326	22,288	23,581	26,688	29,000	29,000	34,000	5,000	17.24%
Repairs - Office Equipment	0328	3,095	5,028	5,124	18,795	18,795	5,295	(13,500)	-71.83%
Property & Liability Insurance	0330	52,192	54,926	59,001	70,000	70,000	73,000	3,000	4.29%
Utilities	0332	24,697	28,258	33,857	40,950	40,950	44,000	3,050	7.45%
Natural Gas	0333	14,587	20,119	16,555	21,750	21,750	22,100	350	1.61%
Water & Sewer	0334	3,568	3,864	4,339	5,025	5,025	8,725	3,700	73.63%
Uniforms	0337	2,383	5,721	4,790	6,000	6,000	6,500	500	8.33%
Rent	0338	3,680	240	240	-	-	-	-	n/a
East Jackson Contract with Commerce	0340	133,512	182,817	206,111	-	-	206,111	206,111	n/a
Miscellaneous	0352	13,931	17,165	11,992	30,748	30,748	31,998	1,250	4.07%
Repairs - Equipment	0360	-	-	-	-	-	2,000		
Repairs - Autos	0361	41,012	47,769	73,027	74,885	74,885	73,400	(1,485)	-1.98%
Repairs - Buildings & Grounds	0362	23,754	43,126	22,289	38,700	38,700	35,700	(3,000)	-7.75%
Operating Lease Expenditures	0367	1,068	1,145	890	1,000	1,000	1,300	300	30.00%
Communications	0398	-	14,411	10,827	17,000	17,000	21,900	4,900	28.82%
Contingency	0399	105	1,783	-	11,399	11,399	11,805	406	3.56%
Software	0466	249	-	3,545	102,200	102,200	12,050	(90,150)	-88.21%
Computer Hardware & Peripherals	0468	4,553	-	240	500	500	3,000	2,500	500.00%
Expendable Equipment	0476	158,066	89,008	271,075	66,900	66,900	56,900	(10,000)	-14.95%
Operating Expenditures Total		**$ 787,986**	**$ 841,644**	**$ 1,085,374**	**$ 993,859**	**$ 993,859**	**$ 1,081,287**	**$ 87,428**	**8.80%**
Debt Service - Principal	0477	140,035	160,969	182,356	202,682	202,682	188,466	(14,216)	-7.01%
Debt Service - Interest	0478	33,132	45,109	39,838	17,381	17,381	13,407	(3,974)	-22.86%
Debt Service Total		**$ 173,167**	**$ 206,077**	**$ 222,195**	**$ 220,063**	**$ 220,063**	**$ 201,873**	**$ (18,190)**	**-8.27%**
Capital Assets - Buildings	0470	$ 183,091	$ 27,996	$ 225,037	$ 190,000	$ 190,000	$ 61,000	$ (129,000)	-67.89%
Capital Assets - Vehicles	0471	184,000	83,831	660,631	137,539	137,539	95,558	(41,981)	-30.52%
Capital Assets - Communications	0472	235,000	-	-	5,000	5,000	5,000	-	0.00%
Capital Assets - Other	0473	91,587	65,644	59,563	12,000	12,000	10,000	(2,000)	-16.67%
Capital Outlay Total		**$ 693,678**	**$ 177,471**	**$ 945,231**	**$ 344,539**	**$ 344,539**	**$ 171,558**	**$ (172,981)**	**-50.21%**
Fire Districts Total		**$ 1,870,722**	**$ 1,628,088**	**$ 2,728,281**	**$ 2,176,689**	**$ 2,176,689**	**$ 2,262,630**	**$ 85,941**	**3.95%**

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, 2011 - December 31, 2011		
FUND: 60 to 69 NAME: FIRE DISTRICTS		
Summary by District		**605267**
		EAST
		JACKSON
REVENUES:	**NUMBER**	
PROPERTY TAXES	5101	$ 206,111
MISCELLANEOUS REVENUES	5132	-
INTEREST INCOME	5170	-
RENTAL INCOME	5179	-
DONATIONS	5180	-
TOTAL REVENUES		**$ 206,111**
PRIOR YEARS SURPLUS		-
TOTAL OTHER SOURCES		**$ -**
TOTAL REVENUES & OTHER SOURCES		**$ 206,111**
OBJECT OF EXPENDITURE	**NUMBER**	
Salaries - Regular	0102	-
Salaries - Part Time	0103	-
Substitute Firemen	0104	-
Salaries - Overtime	0105	-
Unemployment Insurance	0108	-
Medicare Taxes	0109	
Payroll taxes	0110	-
Retirement	0111	-
Group Health Insurance	0112	-
Workers Compensation	0113	-
Personal Services Total		**$ -**
Books & Periodicals	0219	-
Public Appreciation	0222	-
Public Education	0223	-
Postage	0224	-
General Operating Supplies	0225	-
Advertising	0226	-
Fuel & Lubricants	0243	-
Tires & Batteries	0248	-
Travel Expenditures	0307	-
Conferences & Training	0309	-
Accounting	0314	-
Auditing	0315	-
Dues	0318	-
Other Professional Fees	0320	-
Communications	0326	-
Maintenance Contracts	0328	-
Property & Liability Insurance	0330	-
Electricity	0332	-
Natural Gas	0333	-
Water & Sewer	0334	-
Uniforms	0337	-
East Jackson Contract with Commerce	0340	206,111
Miscellaneous	0352	-
Repairs to Equipment	0360	-
Repairs - Autos	0361	-
Repairs - Buildings & Grounds	0362	-
Operating Lease Expense	0367	-
Communications	0398	-
Contingency	0399	-
Software	0466	-
Computer Hardware & Peripherals	0468	-
Expendable Equipment	0476	-
Operating Expenses Total		**$ 206,111**
Capital Assets - Buildings	0470	-
Capital Assets - Vehicles	0471	-
Capital Assets - Communications	0472	-
Capital Assets - Other	0473	-
Capital Outlay Total		**$ -**
Debt Service - Principal	0477	
Debt Service - Interest	0478	
Debt Service Total		**$ -**
Fire Districts Total		**$ 206,111**

COUNTY OF JACKSON		
ANNUAL BUDGET ESTIMATE		
FY January 1, 2011 - December 31, 2011		
FUND: 60 to 69 NAME: FIRE DISTRICTS		
Summary by District		**615257**
		ARCADE
REVENUES:	**NUMBER**	
PROPERTY TAXES	5101	$ 111,015
MISCELLANEOUS REVENUES	5132	-
INTEREST INCOME	5170	-
RENTAL INCOME	5179	-
DONATIONS	5180	-
TOTAL REVENUES		**$ 111,015**
PRIOR YEARS SURPLUS		
TOTAL OTHER SOURCES		**$ -**
TOTAL REVENUES & OTHER SOURCES		**$ 111,015**
OBJECT OF EXPENDITURE	**NUMBER**	
Salaries - Regular	0102	-
Salaries - Part Time	0103	25,000
Substitute Firemen	0104	-
Salaries - Overtime	0105	-
Unemployment Insurance	0108	500
Medicare Taxes	0109	800
Payroll taxes	0110	1,500
Retirement	0111	1,700
Group Health Insurance	0112	-
Workers Compensation	0113	-
Personal Services Total		**$ 29,500**
Books & Periodicals	0219	1,000
Public Appreciation	0222	-
Public Education	0223	-
Postage	0224	200
General Operating Supplies	0225	2,000
Advertising	0226	200
Fuel & Lubricants	0243	3,000
Tires & Batteries	0248	2,500
Travel Expenditures	0307	1,500
Conferences & Training	0309	1,000
Accounting	0314	-
Auditing	0315	-
Dues	0318	200
Other Professional Fees	0320	15,000
Communications	0326	3,000
Maintenance Contracts	0328	595
Property & Liability Insurance	0330	5,000
Electricity	0332	3,000
Natural Gas	0333	1,800
Water & Sewer	0334	-
Uniforms	0337	-
East Jackson Contract with Commerce	0340	-
Miscellaneous	0352	1,000
Repairs to Equipment	0360	-
Repairs - Autos	0361	2,000
Repairs - Buildings & Grounds	0362	-
Operating Lease Expense	0367	1,300
Communications	0398	10,000
Contingency	0399	-
Software	0466	750
Computer Hardware & Peripherals	0468	-
Expendable Equipment	0476	2,000
Operating Expenses Total		**$ 57,045**
Capital Assets - Buildings	0470	-
Capital Assets - Vehicles	0471	-
Capital Assets - Communications	0472	-
Capital Assets - Other	0473	-
Capital Outlay Total		**$ -**
Debt Service - Principal	0477	23,629
Debt Service - Interest	0478	841
Debt Service Total		**$ 24,470**
Fire Districts Total		**$ 111,015**

COUNTY OF JACKSON		
ANNUAL BUDGET ESTIMATE		
FY January 1, 2011 - December 31, 2011		
FUND: 60 to 69 NAME: FIRE DISTRICTS		
Summary by District		**625253**
		HARRISBURG
REVENUES:	**NUMBER**	
PROPERTY TAXES	5101	$ 124,000
MISCELLANEOUS REVENUES	5132	-
INTEREST INCOME	5170	-
RENTAL INCOME	5179	-
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	-
Unemployment Insurance	0108	-
Medicare Taxes	0109	
Payroll taxes	0110	-
Retirement	0111	3,000
Group Health Insurance	0112	-
Workers Compensation	0113	-
Personal Services Total		**$ 3,000**
Books & Periodicals	0219	100
Public Appreciation	0222	-
Public Education	0223	-
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 to Equipment	0360	-
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, 2011 - December 31, 2011		
FUND: 60 to 69 NAME: FIRE DISTRICTS		
Summary by District		635252
		JACKSON
		TRAIL
REVENUES:	**NUMBER**	
PROPERTY TAXES	5101	$ 284,000
MISCELLANEOUS REVENUES	5132	
INTEREST INCOME	5170	-
RENTAL INCOME	5179	-
DONATIONS	5180	
TOTAL REVENUES		**$ 284,000**
PRIOR YEARS SURPLUS		-
TOTAL OTHER SOURCES		**$ -**
TOTAL REVENUES & OTHER SOURCES		**$ 284,000**
OBJECT OF EXPENDITURE	**NUMBER**	
Salaries - Regular	0102	89,920
Salaries - Part Time	0103	-
Substitute Firemen	0104	-
Salaries - Overtime	0105	-
Unemployment Insurance	0108	1,062
Medicare Taxes	0109	1,304
Payroll taxes	0110	5,580
Retirement	0111	900
Group Health Insurance	0112	-
Workers Compensation	0113	-
Personal Services Total		**$ 98,766**
Books & Periodicals	0219	2,000
Public Appreciation	0222	-
Public Education	0223	-
Postage	0224	100
General Operating Supplies	0225	42,000
Advertising	0226	-
Fuel & Lubricants	0243	6,000
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	17,000
Communications	0326	750
Maintenance Contracts	0328	-
Property & Liability Insurance	0330	6,000
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 to Equipment	0360	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	3,000
Expendable Equipment	0476	-
Operating Expenses Total		**$ 110,275**
Capital Assets - Buildings	0470	30,000
Capital Assets - Vehicles	0471	44,959
Capital Assets - Communications	0472	-
Capital Assets - Other	0473	-
Capital Outlay Total		**$ 74,959**
Debt Service - Principal	0477	
Debt Service - Interest	0478	
Debt Service Total		**$ -**
Fire Districts Total		**$ 284,000**

COUNTY OF JACKSON		
ANNUAL BUDGET ESTIMATE		
FY January 1, 2011 - December 31, 2011		
FUND: 60 to 69 NAME: FIRE DISTRICTS		
Summary by District		**645251**
		MAYSVILLE
REVENUES:	**NUMBER**	
PROPERTY TAXES	5101	$ 73,762
MISCELLANEOUS REVENUES	5132	24,000
INTEREST INCOME	5170	435
RENTAL INCOME	5179	-
DONATIONS	5180	-
TOTAL REVENUES		**$ 98,197**
PRIOR YEARS SURPLUS		6,803
TOTAL OTHER SOURCES		**$ 6,803.00**
TOTAL REVENUES & OTHER SOURCES		**$ 105,000**
OBJECT OF EXPENDITURE	**NUMBER**	
Salaries - Regular	0102	-
Salaries - Part Time	0103	-
Substitute Firemen	0104	-
Salaries - Overtime	0105	-
Unemployment Insurance	0108	-
Medicare Taxes	0109	
Payroll taxes	0110	-
Retirement	0111	-
Group Health Insurance	0112	-
Workers Compensation	0113	-
Personal Services Total		**$ -**
Books & Periodicals	0219	
Public Appreciation	0222	-
Public Education	0223	-
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	2,200
Repairs to Equipment	0360	-
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		**$ 75,000**
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		**$ 105,000**

COUNTY OF JACKSON		
ANNUAL BUDGET ESTIMATE		
FY January 1, 2011 - December 31, 2011		
FUND: 60 to 69 NAME: FIRE DISTRICTS		
Summary by District		**655256**
		NICHOLSON
REVENUES:	**NUMBER**	
PROPERTY TAXES	5101	$ 180,050
MISCELLANEOUS REVENUES	5132	-
INTEREST INCOME	5170	-
RENTAL INCOME	5179	-
DONATIONS	5180	-
TOTAL REVENUES		**$ 180,050**
PRIOR YEARS SURPLUS		-
TOTAL OTHER SOURCES		**$ -**
TOTAL REVENUES & OTHER SOURCES		**$ 180,050**
OBJECT OF EXPENDITURE	**NUMBER**	
Salaries - Regular	0102	-
Salaries - Part Time	0103	55,000
Substitute Firemen	0104	-
Salaries - Overtime	0105	-
Unemployment Insurance	0108	1,350
Medicare Taxes	0109	1,450
Payroll taxes	0110	6,200
Retirement	0111	3,500
Group Health Insurance	0112	-
Workers Compensation	0113	-
Personal Services Total		**$ 67,500**
Books & Periodicals	0219	500
Public Appreciation	0222	-
Public Education	0223	-
Postage	0224	250
General Operating Supplies	0225	4,000
Advertising	0226	-
Fuel & Lubricants	0243	8,000
Tires & Batteries	0248	-
Travel Expenditures	0307	-
Conferences & Training	0309	1,000
Accounting	0314	-
Auditing	0315	-
Dues	0318	700
Other Professional Fees	0320	10,550
Communications	0326	2,000
Maintenance Contracts	0328	-
Property & Liability Insurance	0330	8,000
Electricity	0332	6,500
Natural Gas	0333	3,000
Water & Sewer	0334	650
Uniforms	0337	-
East Jackson Contract with Commerce	0340	-
Miscellaneous	0352	2,000
Repairs to Equipment	0360	-
Repairs - Autos	0361	10,000
Repairs - Buildings & Grounds	0362	8,000
Operating Lease Expense	0367	-
Communications	0398	3,000
Contingency	0399	4,000
Software	0466	-
Computer Hardware & Peripherals	0468	-
Expendable Equipment	0476	12,400
Operating Expenses Total		**$ 84,550**
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		**$ 180,050**

COUNTY OF JACKSON		
ANNUAL BUDGET ESTIMATE		
FY January 1, 2011 - December 31, 2011		
FUND: 60 to 69 NAME: FIRE DISTRICTS		
Summary by District		**665250**
		NORTH
		JACKSON
REVENUES:	**NUMBER**	
PROPERTY TAXES	5101	$ 163,000
MISCELLANEOUS REVENUES	5132	-
INTEREST INCOME	5170	-
RENTAL INCOME	5179	-
DONATIONS	5180	-
TOTAL REVENUES		**$ 163,000**
PRIOR YEARS SURPLUS		-
TOTAL OTHER SOURCES		**$ -**
TOTAL REVENUES & OTHER SOURCES		**$ 163,000**
OBJECT OF EXPENDITURE	**NUMBER**	
Salaries - Regular	0102	-
Salaries - Part Time	0103	-
Substitute Firemen	0104	-
Salaries - Overtime	0105	-
Unemployment Insurance	0108	
Medicare Taxes	0109	
Payroll taxes	0110	-
Retirement	0111	4,000
Group Health Insurance	0112	-
Workers Compensation	0113	-
Personal Services Total		**$ 4,000**
Books & Periodicals	0219	-
Public Appreciation	0222	-
Public Education	0223	-
Postage	0224	
General Operating Supplies	0225	2,000
Advertising	0226	
Fuel & Lubricants	0243	10,000
Tires & Batteries	0248	
Travel Expenditures	0307	
Conferences & Training	0309	3,000
Accounting	0314	
Auditing	0315	
Dues	0318	
Other Professional Fees	0320	25,000
Communications	0326	6,000
Maintenance Contracts	0328	
Property & Liability Insurance	0330	7,000
Electricity	0332	5,000
Natural Gas	0333	2,000
Water & Sewer	0334	4,000
Uniforms	0337	
East Jackson Contract with Commerce	0340	
Miscellaneous	0352	3,000
Repairs to Equipment	0360	
Repairs - Autos	0361	4,000
Repairs - Buildings & Grounds	0362	
Operating Lease Expense	0367	
Communications	0398	
Contingency	0399	
Software	0466	
Computer Hardware & Peripherals	0468	
Expendable Equipment	0476	20,000
Operating Expenses Total		**$ 91,000**
Capital Assets - Buildings	0470	6,000
Capital Assets - Vehicles	0471	-
Capital Assets - Communications	0472	-
Capital Assets - Other	0473	10,000
Capital Outlay Total		**$ 16,000**
Debt Service - Principal	0477	50,000
Debt Service - Interest	0478	2,000
Debt Service Total		**$ 52,000**
Fire Districts Total		**$ 163,000**

COUNTY OF JACKSON		
ANNUAL BUDGET ESTIMATE		
FY January 1, 2011 - December 31, 2011		
FUND: 60 to 69 NAME: FIRE DISTRICTS		
Summary by District		**675255**
		PLAINVIEW
REVENUES:	**NUMBER**	
PROPERTY TAXES	5101	$ 166,175
MISCELLANEOUS REVENUES	5132	-
INTEREST INCOME	5170	-
RENTAL INCOME	5179	-
DONATIONS	5180	-
TOTAL REVENUES		**$ 166,175**
PRIOR YEARS SURPLUS		-
TOTAL OTHER SOURCES		**$ -**
TOTAL REVENUES & OTHER SOURCES		**$ 166,175**
OBJECT OF EXPENDITURE	**NUMBER**	
Salaries - Regular	0102	-
Salaries - Part Time	0103	
Substitute Firemen	0104	-
Salaries - Overtime	0105	-
Unemployment Insurance	0108	
Medicare Taxes	0109	
Payroll taxes	0110	-
Retirement	0111	3,600
Group Health Insurance	0112	-
Workers Compensation	0113	-
Personal Services Total		**$ 3,600**
Books & Periodicals	0219	-
Public Appreciation	0222	-
Public Education	0223	-
Postage	0224	150
General Operating Supplies	0225	42,000
Advertising	0226	-
Fuel & Lubricants	0243	8,000
Tires & Batteries	0248	-
Travel Expenditures	0307	2,500
Conferences & Training	0309	15,000
Accounting	0314	-
Auditing	0315	-
Dues	0318	375
Other Professional Fees	0320	1,500
Communications	0326	7,000
Maintenance Contracts	0328	-
Property & Liability Insurance	0330	7,500
Electricity	0332	3,000
Natural Gas	0333	2,500
Water & Sewer	0334	250
Uniforms	0337	-
East Jackson Contract with Commerce	0340	-
Miscellaneous	0352	1,000
Repairs to Equipment	0360	-
Repairs - Autos	0361	15,000
Repairs - Buildings & Grounds	0362	5,000
Operating Lease Expense	0367	-
Communications	0398	-
Contingency	0399	-
Software	0466	1,800
Computer Hardware & Peripherals	0468	-
Expendable Equipment	0476	-
Operating Expenses Total		**$ 112,575**
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		**$ 166,175**

COUNTY OF JACKSON		
ANNUAL BUDGET ESTIMATE		
FY January 1, 2011 - December 31, 2011		
FUND: 60 to 69 NAME: FIRE DISTRICTS		
Summary by District		**685254**
		SOUTH
		JACKSON
REVENUES:	**NUMBER**	
PROPERTY TAXES	5101	$ 160,798
MISCELLANEOUS REVENUES	5132	-
INTEREST INCOME	5170	-
RENTAL INCOME	5179	6,000
DONATIONS	5180	-
TOTAL REVENUES		**$ 166,798**
PRIOR YEARS SURPLUS		
TOTAL OTHER SOURCES		**$ -**
TOTAL REVENUES & OTHER SOURCES		**$ 166,798**
OBJECT OF EXPENDITURE	**NUMBER**	
Salaries - Regular	0102	-
Salaries - Part Time	0103	42,040
Substitute Firemen	0104	-
Salaries - Overtime	0105	-
Unemployment Insurance	0108	
Medicare Taxes	0109	
Payroll taxes	0110	-
Retirement	0111	-
Group Health Insurance	0112	-
Workers Compensation	0113	-
Personal Services Total		**$ 42,040**
Books & Periodicals	0219	300
Public Appreciation	0222	-
Public Education	0223	-
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	3,500
Accounting	0314	-
Auditing	0315	-
Dues	0318	250
Other Professional Fees	0320	-
Communications	0326	3,000
Maintenance Contracts	0328	3,000
Property & Liability Insurance	0330	9,000
Electricity	0332	5,800
Natural Gas	0333	3,800
Water & Sewer	0334	700
Uniforms	0337	-
East Jackson Contract with Commerce	0340	-
Miscellaneous	0352	2,000
Repairs to Equipment	0360	-
Repairs - Autos	0361	9,000
Repairs - Buildings & Grounds	0362	5,500
Operating Lease Expense	0367	-
Communications	0398	-
Contingency	0399	5,805
Software	0466	-
Computer Hardware & Peripherals	0468	-
Expendable Equipment	0476	-
Operating Expenses Total		**$ 72,355**
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		**$ 166,798**

COUNTY OF JACKSON		
ANNUAL BUDGET ESTIMATE		
FY January 1, 2011 - December 31, 2011		
FUND: 60 to 69 NAME: FIRE DISTRICTS		
Summary by District		**695258**
		WEST
		JACKSON
REVENUES:	**NUMBER**	
PROPERTY TAXES	5101	$ 756,481
MISCELLANEOUS REVENUES	5132	-
INTEREST INCOME	5170	-
RENTAL INCOME	5179	-
DONATIONS	5180	-
TOTAL REVENUES		**$ 756,481**
PRIOR YEARS SURPLUS		-
TOTAL OTHER SOURCES		**$ -**
TOTAL REVENUES & OTHER SOURCES		**$ 756,481**
OBJECT OF EXPENDITURE	**NUMBER**	
Salaries - Regular	0102	241,492
Salaries - Part Time	0103	176,614
Substitute Firemen	0104	-
Salaries - Overtime	0105	-
Unemployment Insurance	0108	
Medicare Taxes	0109	
Payroll taxes	0110	40,000
Retirement	0111	5,400
Group Health Insurance	0112	52,000
Workers Compensation	0113	44,000
Personal Services Total		**$ 559,506**
Books & Periodicals	0219	-
Public Appreciation	0222	1,600
Public Education	0223	5,000
Postage	0224	350
General Operating Supplies	0225	46,000
Advertising	0226	-
Fuel & Lubricants	0243	16,000
Tires & Batteries	0248	3,000
Travel Expenditures	0307	-
Conferences & Training	0309	3,500
Accounting	0314	-
Auditing	0315	250
Dues	0318	1,125
Other Professional Fees	0320	6,500
Communications	0326	7,000
Maintenance Contracts	0328	-
Property & Liability Insurance	0330	13,000
Electricity	0332	11,000
Natural Gas	0333	2,000
Water & Sewer	0334	2,500
Uniforms	0337	6,500
East Jackson Contract with Commerce	0340	-
Miscellaneous	0352	650
Repairs to Equipment	0360	-
Repairs - Autos	0361	21,000
Repairs - Buildings & Grounds	0362	9,000
Operating Lease Expense	0367	-
Communications	0398	7,000
Contingency	0399	-
Software	0466	9,000
Computer Hardware & Peripherals	0468	-
Expendable Equipment	0476	-
Operating Expenses Total		**$ 171,975**
Capital Assets - Buildings	0470	25,000
Capital Assets - Vehicles	0471	-
Capital Assets - Communications	0472	-
Capital Assets - Other	0473	-
Capital Outlay Total		**$ 25,000**
Debt Service - Principal	0477	
Debt Service - Interest	0478	
Debt Service Total		**$ -**
Fire Districts Total		**$ 756,481**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES

FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011

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	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
REVENUE SOURCE									
Jail Surcharge State Court	4016.5141	$ 79,388	$ 66,092	$ 73,526	$ 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	35,469	31,121	34,612	-	-	-	-	n/a
Drug Surcharge Municipal Court	4016.5144	-	1,430	510	-	-	-	-	n/a
Prior Year's Surplus	4019.6000	-	-	-	-	-	-	-	n/a
Jail Surcharge Superior Court	4033.5140	38,623	38,316	26,530	19,000	19,000	19,000	-	0.00%
Drug Surcharge Superior Court	4033.5142	47,777	55,820	45,395	27,000	27,000	27,000	-	0.00%
Victims' Assistance Superior Court	4033.5143	10,917	9,700	10,070	-	-	-	-	n/a
Alternative Dispute Resolution Fees	4033.5144	-	-	-	-	-	-	-	n/a
Jail Surcharge Juvenile Court	4034.5140	458	281	258	426	426	426	-	0.00%
Victims' Assistance Juvenile Court	4034.5143	215	131	129	-	-	-	-	n/a
Juvenile Supervision Fees	4034.5144	4,960	1,950	1,500	-	-	-	-	n/a
Fines and Forfeitures Total		**$ 217,807**	**$ 204,841**	**$ 192,531**	**$ 86,566**	**$ 86,566**	**$ 86,566**	**$ -**	**0.00%**
Interest	**4019.5170**	**$ 11,760**	**$ 6,600**	**$ 1,558**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Total Revenue Jail Fund		**$ 229,567**	**$ 211,441**	**$ 194,089**	**$ 86,566**	**$ 86,566**	**$ 86,566**	**$ -**	**0.00%**
OBJECT OF EXPENDITURE									
Supplies	5219.0225	$ 399	$ -	$ -	$ -	$ -		$ -	n/a
Intergovernmental	5219.0000	-	-	-	-	-		-	n/a
Other Professional Fees	5219.0320	-	-	263	-	-		-	n/a
Repair Office Equipment	5219.0328	-	6,000	-	-	-		-	n/a
Repairs Bldgs & Grounds	5219.0362	-	-	-	-	-		-	n/a
Expendable Equipment	5219.0476	4,274	14,639	9,148	-	-		-	n/a
Supplies	5225.0225	-	-	-	-	-		-	n/a
Repairs Bldgs & Grounds	5225.0362	-	-	-	-	-		-	n/a
Supplies	5263.0225	-	-	-	-	-		-	n/a
Other Professional Fees	5334.0320	1,830	1,715	3,525	-	-		-	n/a
Other Professional Fees	5348.0320	-	-	263	-	-		-	n/a
Operating Expenditures Total		**$ 6,503**	**$ 22,354**	**$ 13,198**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Assets Buildings - Jail	5219.0470	$ -	$ -	$ -	$ -	$ -		$ -	n/a
Capital Assets Other - Jail	5219.0473	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		**$ 5,250**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Transfers Out Jail	5219.0999	$ -	$ -	$ 16,000	$ 86,566	$ 86,566	$ 86,566	$ -	0.00%
Transfers Out - DATE Fund	5263.0999	$ -	$ -	$ 172,567	$ -	$ -			
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		**$ -**	**$ 40,952**	**$ 188,567**	**$ 86,566**	**$ 86,566**	**$ 86,566**	**$ -**	**0.00%**
Total Expenditures Jail Fund		**$ 11,753**	**$ 63,306**	**$ 201,765**	**$ 86,566**	**$ 86,566**	**$ 86,566**	**$ -**	**0.00%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES

FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011

FUND: 41 NAME: DRUG ENFORCEMENT

DEPT: 73 NAME: DRUG ENFORCEMENT

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
REVENUE SOURCE									
Forfeitures And Seizures	4073.5141	$ 19,292	$ 8,640	$ 20,092	$ 11,000	$ 11,000	$ 11,500	$ 500	4.55%
Auction revenue	4073.5150	17,709	-	6,590	-	-	-	-	n/a
Charges for Services	4073.5190	19,257	3,200	4,000	-	-	-	-	n/a
Interest	4073.5170	3,106	4,284	604	500	500	500	-	0.00%
Total Revenue Drug Enforcement		**$ 59,364**	**$ 16,124**	**$ 31,286**	**$ 11,500**	**$ 11,500**	**$ 12,000**	**$ 500**	**4.35%**
OBJECT OF EXPENDITURE									
Supplies	5273.0225	$ 18,893	$ -	$ 6,255	$ -	$ -	$ -	$ -	n/a
Advertisements	5273.0226	-	-	360	-	-	-	-	n/a
Supplies - Drug Enforcement	5273.0242	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5273.0368	-	-	-	-	-	-	-	n/a
Capital Assets - Autos	5273.0471	-	-	-	-	-	-	-	n/a
Capital Assets - Radios	5273.0472	-	-	-	-	-	-	-	n/a
Capital Assets - Other	5273.0473	-	45,850	-	11,500	11,500	12,000	500	4.35%
Expendable Equipment	5273.0476	-	18,581	77,336	-	-		-	n/a
Transfers Out	5273.0999	-	-	30,000	-	-	-	-	n/a
Total Expenditures Drug Enforcement		**$ 18,893**	**$ 64,431**	**$ 113,951**	**$ 11,500**	**$ 11,500**	**$ 12,000**	**$ 500**	**4.35%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES

FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011

FUND: 42 NAME: LAW LIBRARY

DEPT: 72 NAME: LAW LIBRARY

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
REVENUE SOURCE									
Fines & Forfeitures	4072.5141	$ 24,422	$ 20,241	$ 22,237	$ 10,000	$ 10,000	$ 10,000	$ -	0.00%
Interest	4072.5170	234	496	40	1,500	1,500	1,500	-	0.00%
Proceeds From Capital	4072.5200	-	-	-	-	-	-	-	n/a
Total Revenue Law Library		**$ 24,656**	**$ 20,737**	**$ 22,277**	**$ 11,500**	**$ 11,500**	**$ 11,500**	**$ -**	**0.00%**
OBJECT OF EXPENDITURE									
Supplies	5372.0225	$ 29,717	$ 20,463	$ 10,476	$ 11,500	$ 11,500	$ 11,500	$ -	0.00%
Accounting	5372.0314	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripheral	5372.0468	-	-	-	-	-		-	n/a
Operating Expenditures Total		**$ 29,717**	**$ 20,463**	**$ 10,476**	**$ 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		**$ 29,717**	**$ 20,463**	**$ 10,476**	**$ 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 2011. 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, 2011 - DECEMBER 31, 2011

FUND: 51 NAME: DEBT SERVICE FUND

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
REVENUE SOURCE									
Interest	511000.4000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Transfers In - BJC Medical Center	514048.5998	156,357	155,833	151,480	150,795	150,795	-	(150,795)	-100.00%
Transfers In - Tax Assessors	514011.5998	-	-	13,276	-	-	-	-	n/a
Transfers In - Sheriff's Department	514018.5998	-	-	693,451	403,833	403,833	364,340	(39,493)	-9.78%
Transfers In - Jail	514019.5998	-	-	1,594,730	2,216,774	2,216,774	2,214,947	(1,827)	-0.08%
Transfers In - JCCI	514025.5998	-	-	-	14,503	14,503	14,503	-	0.00%
Transfers In - County Agent	514028.5998	-	-	-	14,472	14,472	14,472	-	0.00%
Transfers In - Maintenance	514039.5998	-	-	-	13,546	13,546	13,546	-	0.00%
Transfers In - JCCI Fire Brigade	514066.5998	-	-	193,301	268,517	268,517	268,589	72	0.03%
Transfers In - Debt Service Reserve	514010.5998	-	-	47,117	-	-	-	-	n/a
Transfers In - Fleet Maintenance	514074.5998	-	-	40,034	9,313	9,313	23,945	14,632	157.11%
Transfers In - Commerce Sewer Expansion	514076.5998	-	-	33,168	33,167	33,167	33,167	-	0.00%
Transfers In - Roads	514026.5998	-	-	649,695	757,996	757,996	647,127	(110,869)	-14.63%
Transfers In - Economic Development	514042.5998	-	-	32,910,896	2,227,288	2,227,288	2,874,248	646,960	29.05%
Transfers In - Courthouse	514021.5998	-	-	1,782,069	1,818,246	1,818,246	1,817,502	(744)	-0.04%
Proceeds From Borrowing	511000.4100	-	-	-	-	-		-	n/a
Total Revenue Debt Service Fund		**$ 156,357**	**$ 155,833**	**$ 38,109,217**	**$ 7,928,450**	**$ 7,928,450**	**$ 8,286,386**	**$ 357,936**	**4.51%**
OBJECT OF EXPENDITURE									
Debt Service - Principal	511000.5000	$ -	$ -	$ -	$ -	$ -		$ -	n/a
Debt Service - Interest	511000.5001	-	-	-	-	-		-	n/a
BJC Hospital Debt Service - Principal	515548.0477	97,500	101,250	101,250	105,000	105,000	-	(105,000)	-100.00%
BJC Hospital Debt Service - Interest	515548.0478	58,857	54,583	50,229	45,795	45,795	-	(45,795)	-100.00%
Tax Assessor Debt Service - Principal	515111.0477	-	-	12,930	-	-	-	-	n/a
Tax Assessor Debt Service - Interest	515111.0478	-	-	346	-	-	-	-	n/a
County Agent Debt Service - Principal	515128.0477	-	-	3,085	13,623	13,623	13,975	351	2.58%
County Agent Debt Service - Interest	515128.0478	-	-	533	849	849	497	(351)	-41.41%
Maintenance Debt Service - Principal	515139.0477	-	-	2,887	12,752	12,752	13,080	329	2.58%
Maintenance Debt Service - Interest	515139.0478	-	-	499	794	794	465	(329)	-41.41%
Sheriff's Dept. Debt Service - Principal	515218.0477	-	-	513,136	388,380	388,380	350,657	(37,723)	-9.71%
Sheriff's Dept. Debt Service - Interest	515218.0478	-	-	25,666	15,453	15,453	13,683	(1,769)	-11.45%
Jail Debt Service - Principal	515219.0477	-	-	-	634,650	634,650	659,958	25,308	3.99%
Jail Debt Service - Interest	515219.0478	-	-	1,594,730	1,582,124	1,582,124	1,554,989	(27,135)	-1.72%
JCCI Debt Service - Principal	515225.0477	-	-	3,091	13,652	13,652	14,005	352	2.58%
JCCI Debt Service - Interest	515225.0478	-	-	534	851	851	498	(352)	-41.41%
JCCI Fire Brig. Debt Service - Principal	515266.0477	-	-	-	76,875	76,875	80,028	3,153	4.10%
JCCI Fire Brig. Debt Service - Interest	515266.0478	-	-	193,301	191,642	191,642	188,561	(3,081)	-1.61%
Road Dept. Debt Service - Principal	515426.0477	-	-	621,399	721,396	721,396	632,273	(89,122)	-12.35%
Road Dept. Debt Service - Interest	515426.0478	-	-	55,371	36,601	36,601	14,854	(21,747)	-59.42%
Courthouse Debt Service - Principal	515121.0477	-	-	565,000	618,475	618,475	640,014	21,539	3.48%
Courthouse Debt Service - Interest	515121.0478	-	-	1,219,485	1,199,771	1,199,771	1,177,487	(22,284)	-1.86%
Economic Dev. Debt Service - Principal	515142.0477	-	-	30,120,000	740,000	740,000	765,000	25,000	3.38%
Economic Dev. Debt Service - Interest	515142.0478	-	-	2,790,896	1,487,288	1,487,288	2,109,248	621,960	41.82%
Fleet Maintenance Debt Service - Principal	515474.0477	-	-	1,985	8,766	8,766	22,842	14,076	160.56%
Fleet Maintenance Debt Service - Interest	515474.0478	-	-	343	546	546	1,104	557	102.08%
Debt Service Reserve - Principal	515110.0477	-	-	-	-	-	-	-	n/a
Debt Service Reserve - Interest	515110.0478	-	-	-	-	-	-	-	n/a
Commerce Sewer Debt Service - Principal	515576.0477	-	-	27,938	23,713	23,713	24,995	1,282	5.41%
Commerce Sewer Debt Service - Interest	515576.0478	-	-	13,521	9,454	9,454	8,172	(1,282)	-13.56%
Total Expenditures Debt Service Fund		**$ 156,357**	**$ 155,833**	**$ 37,918,157**	**$ 7,928,450**	**$ 7,928,450**	**$ 8,286,386**	**$ 357,936**	**4.51%**

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 FY2011.

Approved Capital Expenditures for FY 2011:

Public Safety/Sheriff - $565,000
The Sheriff's Departmental Appropriation includes $565,000 to provide for the replacement of twenty police interceptors.

Fleet Replacement - $41,500
Provides for replacement of 2 vehicles of the County's fleet as shown below:

Department	County Vehicle	Make Vehicle	Body Style	YR	Est Miles	Condition of Vehicle	Recommended Replacement Vehicle	Estimated Cost
B & G	3901	Ford	F-150 P/U	2000	167,500	Fair/ Mileage	F-150 P/U Extended Cab	$20,000.00
Road	43	Ford	F-250 P/U 4 Door	1994	148,087	Fair/Age	F-250 4 Door P/U	$21,500.00

EMS - $245,000
EMS will receive one new ambulance for $245,000.

Road Department - $0
The Road Department was appropriated $83,000 in FY 2010 for mower replacement as part of the new 3-year replacement schedule. However, for FY 2011, this has been eliminated for overall-budget cost-reduction measures and is expected to resume in FY 2012.

Transfers Out - $119,513
The Capital Projects Fund also includes a transfer out of $119,513. 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, 2011 - DECEMBER 31, 2011

FUND NAME: CAPITAL PROJECTS[1]

APPROVED CAPITAL PROJECT REQUESTS

		2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
	Number								
REVENUE SOURCE									n/a
Transfers In	72.4021.5998	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Sale of Capital Assets	72.4010.5172	-	-	43,976	-	-	-	-	n/a
Vendor Compensation	72.4010.5173	-	-	48	-	-	-	-	n/a
Proceeds From Capital Leases	72.4010.5200	-	-	888,090	1,022,000	1,022,000	851,500	(170,500)	-16.68%
Proceeds From Capital Leases	72.4018.5200	-		575,000	-	-	-	-	n/a
Proceeds From Insurance Claims	72.4018.5201	-	-	28,023	-	-	-	-	n/a
Prior Year Fund Balance	73.4042.6000	-	-	-	867,038	867,038	119,513	(747,525)	-86.22%
Total Revenues		**$ -**	**$ -**	**$1,535,138**	**$ 1,889,038**	**$ 1,889,038**	**$ 971,013**	**$ (918,025)**	**-48.60%**

		2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Miscellaneous	72.5110.0352	$ -	$ -	$ 3,340	$ -	$ -	$ -	$ -	n/a
County Extension - Capital Assets - Autos	72.5128.0471	-	-	41,400			-	-	n/a
Buildings & Grounds - Capital Assets - Autos	72.5139.0471	-	-	38,750			-	-	n/a
Fleet Replacement - Capital Assets - Autos	72.5474.0471	-	-	26,640	144,000	144,000	$ 41,500	(102,500)	-71.18%
Sheriff - Capital Assets - Autos	72.5218.0471	-	-	474,107	575,000	575,000	565,000	(10,000)	-1.74%
EMS - Capital Assets - Autos	72.5222.0471	-	-	130,328	220,000	220,000	245,000	25,000	11.36%
EMS - Capital Assets - Other	72.5222.0473	-	-	-	-	-	-	-	n/a
EMS - Expendable Equipment	72.5222.0476	-	-	-	-	-	-	-	n/a
CI - Capital Assets - Autos	72.5225.0471	-	-	41,488	-	-	-	-	n/a
Road Dept. - Capital Assets - Autos	72.5426.0471	-	-	228,087	-	-	-	-	n/a
Road Dept. - Capital Assets - Other	72.5426.0473	-	-	79,724	-	-	-	-	n/a
Road Dept. - Expendable Equipment	72.5426.0476	-	-	9,158	83,000	83,000	-	(83,000)	-100.00%
Transfers Out - Fleet	72.5474.0999	-	-	40,034	-	-	-	-	n/a
Transfers Out	73.5142.0999	-	-	-	867,038	867,038	119,513	(747,525)	-86.22%
Total Capital Expenditures		**$ -**	**$ -**	**$1,113,054**	**$ 1,889,038**	**$ 1,889,038**	**$ 971,013**	**$ (918,025)**	**-48.60%**

(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 (SPLOST IV)

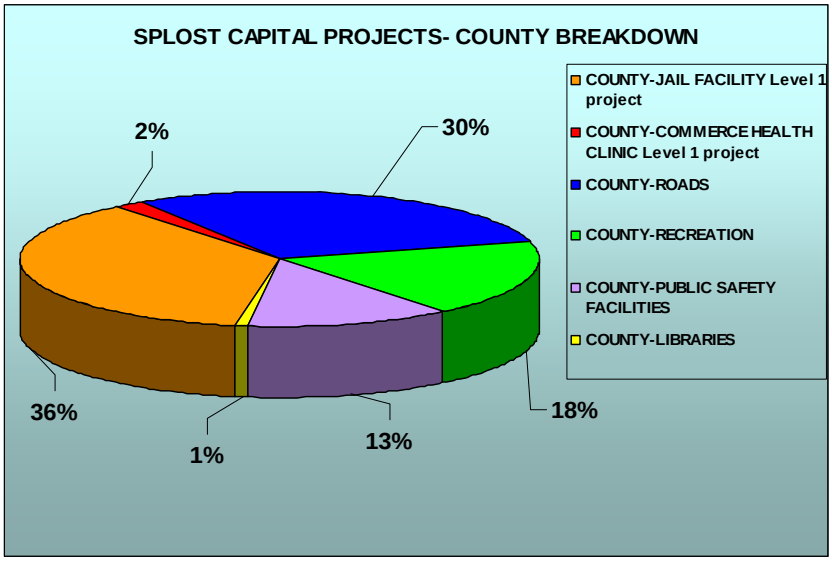
This revenue accounts for the financial resources provided from a six-year, one-cent special purpose local option sales tax approved by voters in 2005 for the purpose of resurfacing, paving, widening and repairing certain roads and bridges; expansions, renovations, developments of parks and recreations 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.

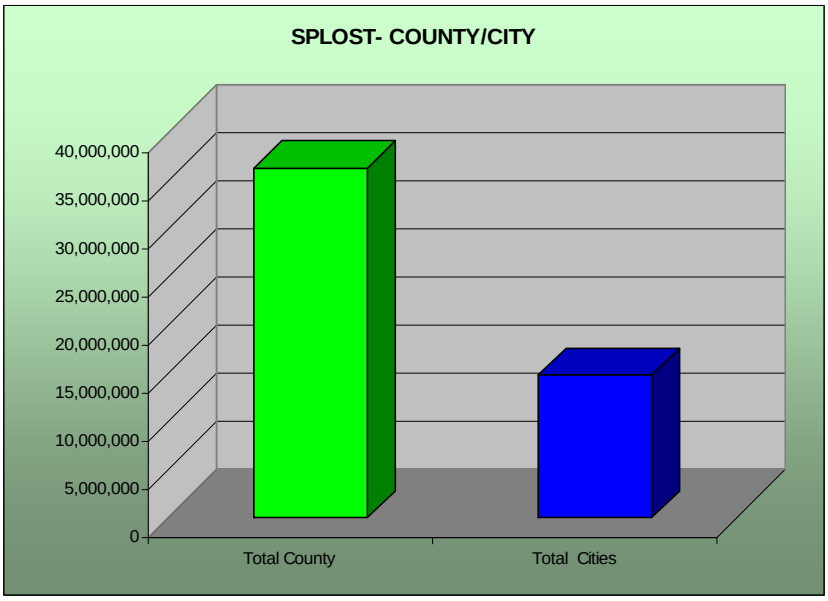
2010 Special Purpose Local Option Sales Tax (SPLOST V)

This revenue accounts for the financial resources provided from a six-year, one-cent special purpose local option sales tax approved by voters in 2010 for the purpose of resurfacing, paving, widening and repairing certain roads and bridges; expansions, renovations, developments of parks and recreations facilities, construction of emergency services facilities and equipment, and debt reduction on bonds used to build a new jail. In addition, over $13.7 million in funds will be provided to the various cities within Jackson County. Jackson County's SPLOST #5 has been estimated to collect $7,920,000 per year or $47,520,000 over the six-year period.

SPLOST- COUNTY PROJECT DISTRIBUTION
(July 1, 2005 – June 30, 2011)

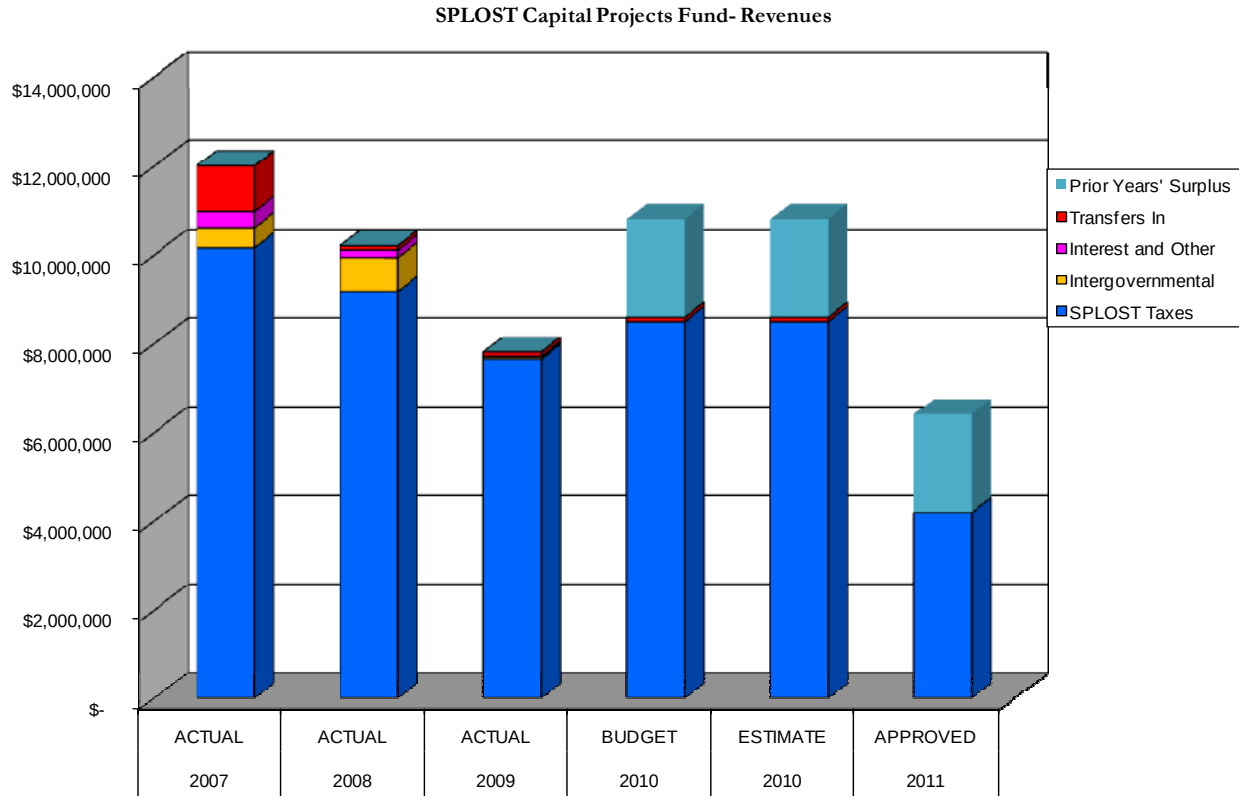
	Project Cost	% of Total
COUNTY-JAIL FACILITY Level 1 project	$10,200,000	20.0%
COUNTY-COMMERCE HEALTH CLINIC Level 1 project	510,000	1.0%
COUNTY-ROADS	8,289,970	16.3%
COUNTY-RECREATION	5,101,520	10.0%
COUNTY-PUBLIC SAFETY FACILITIES	3,571,064	7.0%
COUNTY-LIBRARIES	255,075	0.5%
SUBTOTAL COUNTY FUND BALANCE	27,927,629	54.8%
WATER AUTHORITY (part of County allocation but paid to JCWSA, a component unit)	8,289,970	16.3%
Total County	36,217,599	71.0%
Total Cities	14,782,401	29.0%
TOTAL	**$51,000,000**	**100.0%**

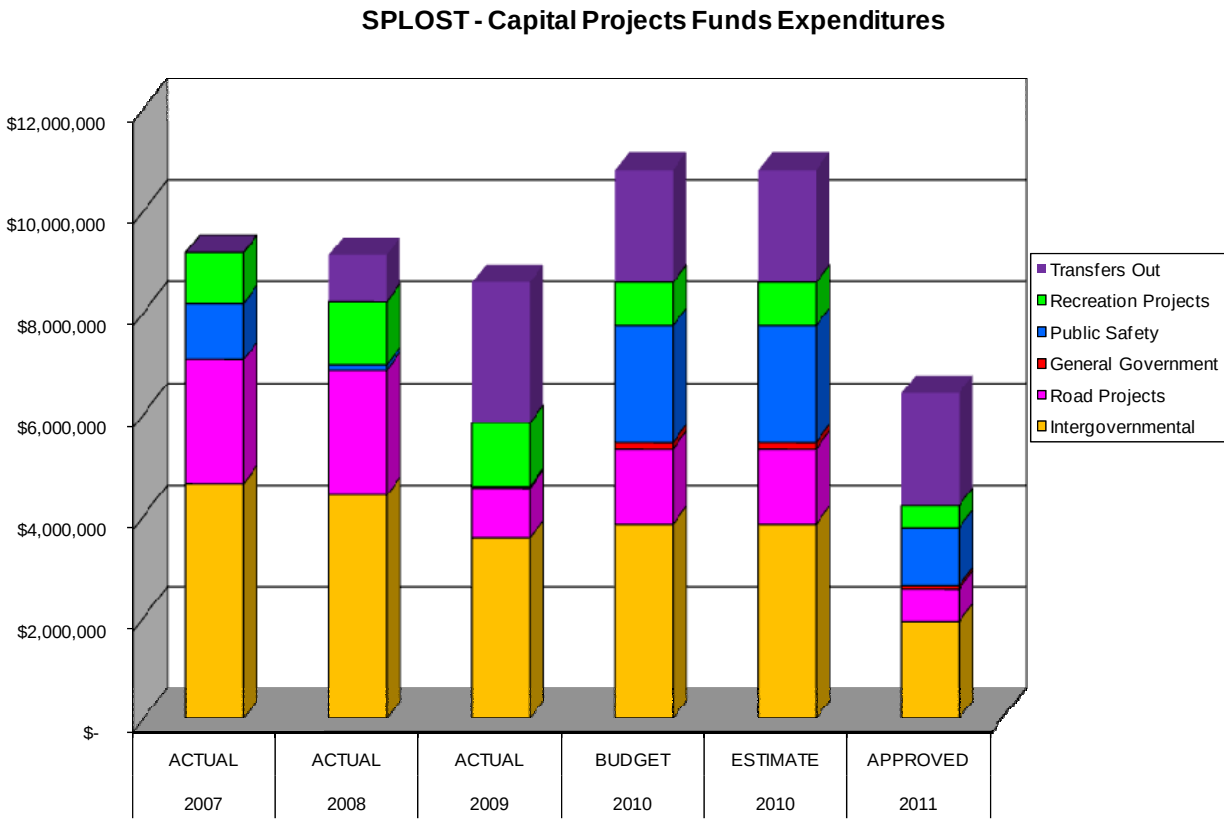




SPLOST - CAPITAL PROJECTS FUNDS HISTORY (SPLOST #4)

	2007	2008	2009	2010	2010	2011	DIFFERENCE	PERCENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2011-2010	CHANGE
REVENUE SOURCE								
Taxes	$ 10,164,160	$ 9,183,845	$ 7,660,219	$ 8,500,001	$ 8,500,001	$ 4,202,501	$ (4,297,501)	-50.56%
Intergovernmental	458,588	763,181	39,050	-	-	-	-	n/a
Interest and Other	357,996	166,965	22,327	-	-	-	-	n/a
Transfers In	1,028,289	95,000	95,000	95,000	95,000	-	(95,000)	-100.00%
Prior Years' Surplus	-	-	-	2,216,774	2,216,774	2,214,947	(1,827)	-0.08%
Total Revenue SPLOST Fund	**$ 12,009,033**	**$ 10,208,991**	**$ 7,816,596**	**$ 10,811,775**	**$ 10,811,775**	**$ 6,417,448**	**$ (4,394,328)**	**-40.64%**
	2007	2008	2009	2010	2010	2011	DIFFERENCE	PERCENT
OBJECT OF EXPENDITURE	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2011-2010	CHANGE
Intergovernmental	$ 4,640,064	$ 4,414,733	$ 3,565,151	$ 3,845,396	$ 3,845,396	$ 1,922,698	$ (1,922,698)	-50.00%
Road Projects	2,438,761	2,453,480	984,720	1,476,662	1,476,662	643,331	(833,331)	-56.43%
Recreation Projects	993,870	1,243,435	1,253,792	850,253	850,253	425,127	(425,127)	-50.00%
General Government	-	-	33,456	127,513	127,513	63,757	(63,757)	-50.00%
Public Safety	1,109,113	107,840	-	2,295,177	2,295,177	1,147,589	(1,147,589)	-50.00%
Transfers Out	-	915,134	2,759,958	2,216,774	2,216,774	2,214,947	(1,827)	-0.08%
Total Expenditures SPLOST Fund	**$ 9,181,808**	**$ 9,134,621**	**$ 8,597,077**	**$ 10,811,775**	**$ 10,811,775**	**$ 6,417,448**	**$ (4,394,328)**	**-40.64%**




SPLOST - Capital Projects Funds Expenditures
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$-
ACTUAL 2007
ACTUAL 2008
ACTUAL 2009
BUDGET 2010
ESTIMATE 2010
APPROVED 2011
Transfers Out
Recreation Projects
Public Safety
General Government
Road Projects
Intergovernmental

COUNTY OF JACKSON									
ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES									
Fiscal Year: January 01, 2011 - December 31, 2011									
FUND: 50 NAME: SPECIAL PURPOSE LOCAL OPTION SALES TAX CAPITAL PROJECTS FUND									
		2007	2008	2009	2010	2010	2011	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2011-2010	CHANGE
REVENUE SOURCE									
SPLOST - Facilities Cities	5040105172	$ 391,397	$ 353,648	$ 294,976	$ 327,314	$ 327,314	$ 163,657	$ (163,657)	-50.00%
SPLOST - Public Safety Facilities	5040105173	711,703	643,061	536,375	595,177	595,177	297,589	(297,589)	-50.00%
SPLOST - Libraries (JCBOC)	5040105174	50,836	45,933	38,313	42,513	42,513	21,257	(21,257)	-50.00%
SPLOST - Water (JCBOC)	5040105175	1,652,168	1,492,819	1,245,156	1,381,662	1,381,662	643,331	(738,331)	-53.44%
SPLOST - Fire Training	5040105176	-	-	-	-	-	-	-	n/a
SPLOST - Water Cities	5040105177	1,290,359	1,165,906	972,479	1,079,091	1,079,091	539,546	(539,546)	-50.00%
SPLOST - Roads Cities	5040105178	883,356	798,158	665,741	738,726	738,726	369,363	(369,363)	-50.00%
SPLOST - Recreation Cities	5040105179	380,980	344,235	287,126	318,603	318,603	159,302	(159,302)	-50.00%
SPLOST - Jail Facility	5040195176	2,032,832	1,836,769	1,532,044	1,700,000	1,700,000	850,000	(850,000)	-50.00%
SPLOST-Roads (JCBOC)	5040265177	1,652,168	1,492,820	1,245,157	1,381,662	1,381,662	690,831	(690,831)	-50.00%
SPLOST-Health & Welfare Facilities	5040275177	101,642	91,839	76,602	85,000	85,000	42,500	(42,500)	-50.00%
SPLOST-Parks And Recreation	5040575177	1,016,719	918,658	766,250	850,253	850,253	425,127	(425,127)	-50.00%
Total Taxes		**$ 10,164,160**	**$ 9,183,845**	**$ 7,660,219**	**$ 8,500,001**	**$ 8,500,001**	**$ 4,202,501**	**$ (4,297,501)**	-50.56%
Intergovernmental									
St Grants-Road Projects	5040265112	$ 454,719	$ 759,668	$ 39,050	$ -	$ -	$ -	$ -	n/a
Intergovernmental Revenue	5040265113	3,869	3,513	-	-	-	-	-	n/a
Intergovernmental Revenue	5040275113	-	-	-	-	-	-	-	n/a
Total Intergovernmental		**$ 458,588**	**$ 763,181**	**$ 39,050**	**$ -**	**$ -**	**$ -**	**$ -**	n/a
Other									
Interest	5040105170	$ 229,506	$ 104,561	$ 22,327	$ -	$ -	$ -	$ -	n/a
Donations	5040105180	-	-	-	-	-	-	-	n/a
Sales Discounts	5040225202	58,490	-	-	-	-	-	-	n/a
Prior Year Surplus	5040106000	-	-	-	-	-	-	-	n/a
Capital Contribution	5040575990	-	62,404	-	-	-	-	-	n/a
Developer Contributions	5040265114	70,000	-	-	-	-	-	-	n/a
Total Other		**$ 357,996**	**$ 166,965**	**$ 22,327**	**$ -**	**$ -**	**$ -**	**$ -**	n/a
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	650,412	95,000	95,000	95,000	95,000	-	(95,000)	-100.00%
Transfers In	5040575998	-	-	-	-	-	-	-	n/a
Transfers In - Fire Training Facility	5040665998	147,156	-	-	-	-	-	-	n/a
Prior Years' Surplus		-	-	-	2,216,774	2,216,774	2,214,947	(1,827)	-0.08%
Total Transfers In		**$ 1,028,289**	**$ 95,000**	**$ 95,000**	**$ 2,311,774**	**$ 2,311,774**	**$ 2,214,947**	**$ (96,827)**	-4.19%
Total Revenues		**$ 12,009,033**	**$ 10,208,991**	**$ 7,816,596**	**$ 10,811,775**	**$ 10,811,775**	**$ 6,417,448**	**$ (4,394,328)**	**-40.64%**

SPREADSHEET CONTINUED ON NEXT PAGE…

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES

Fiscal Year: January 01, 2011 - December 31, 2011

FUND: 50 NAME: SPECIAL PURPOSE LOCAL OPTION SALES TAX CAPITAL PROJECTS FUND

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Public Utility/Intergovernmental									
Intergovernmental Allocation	5051100000	$ 2,990,906	$ 2,669,625	$ 2,221,130	$ 2,463,734	$ 2,463,734	$ 1,231,867	$ (1,231,867)	-50.00%
Intergovernmental Allocation	5054260000	-	40,000	98,865	-	-	-	-	n/a
Water & Sewerage Authority	5051100001	1,649,158	1,492,819	1,245,156	1,381,662	1,381,662	690,831	(690,831)	-50.00%
Intergovernmental Allocation	5055800000	-	52,929	-	-	-	-	-	n/a
Intergovernmental Allocation	5056440000	-	159,360	-	-	-	-	-	n/a
Total Public Utility/Intergovernmental		**$ 4,640,064**	**$ 4,414,733**	**$ 3,565,151**	**$ 3,845,396**	**$ 3,845,396**	**$ 1,922,698**	**$ (1,922,698)**	-50.00%
Transportation									
Community Promotions	5051530352	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Contingency (To be allocated)	5054260475	-	-	-	1,381,662	1,381,662	595,831	(785,831)	-56.88%
Supplies	5054260225	-	3,544	-	-	-	-	-	n/a
Stone	5054260254	-	-	-	-	-	-	-	n/a
Annual Pavement Maintenance Program	5054260257	-	-	-	95,000	95,000	47,500	(47,500)	-50.00%
Special Road Projects	5054260258	-	459	-	-	-	-	-	n/a
LARP Projects	5054260259	-	-	34,917					
BRZLB 157(10) Jefferson River Road	5054260407	-	13,410	-	-	-	-	-	n/a
Lamar Cooper Road	5054260408	-	-	-	-	-	-	-	n/a
Pocket Road	5054260409	-	79,629	-	-	-	-	-	n/a
Old Collins Road	5054260424	31,497	-	-	-	-	-	-	n/a
Bill Mahaffey Drive	5054260503	2,800	-	-	-	-	-	-	n/a
Galilee Church Road	5054260507	11,593	30,441	-	-	-	-	-	n/a
W. H. Hayes Road	5054260508	-	162,919	-	-	-	-	-	n/a
Brooks Road	5054260518	-	252,552	-	-	-	-	-	n/a
Jackson Trail Road	5054260525	500,960	-	-	-	-	-	-	n/a
Seagraves Mill Road	5054260530	91,132	-	-	-	-	-	-	n/a
Thompson Mill Road - Engineering	5054260534	22,217	-	-	-	-	-	-	n/a
Z. Williams Road	5054260541	63,255	-	-	-	-	-	-	n/a
Clyde Short Road	5054260542	120,631	-	-	-	-	-	-	n/a
Elliot Smith Road	5054260543	74,386	-	-	-	-	-	-	n/a
Old Kings Bridge Road	5054260544	230,716	-	-	-	-	-	-	n/a
McNeal Road	5054260545	235,668	-	-	-	-	-	-	n/a
Wayne Poultry Road	5054260550	461,839	-	10,383	-	-	-	-	n/a
Gum Springs Road	5054260557	138,673	-	-	-	-	-	-	n/a
Hog Mountain Road	5054260546	169,059	-	-	-	-	-	-	n/a
Mary Collier Road	5054260558	38,227	-	-	-	-	-	-	n/a
Wages Bridge Road	5054260547	68,357	-	-	-	-	-	-	n/a
Potts Road	5054260548	39,757	-	-	-	-	-	-	n/a
Hoyt Wood Rd Improvments	5054260549	59,322	-	-	-	-	-	-	n/a
Apple Valley at SR 15 Engineering	5054260551	-	85,550	-	-	-	-	-	n/a
Apple Valley at SR 15 ROW	5054260552	-	107,938	-	-	-	-	-	n/a
Apple Valley at SR 15 Construction	5054260553	-	128,156	-	-	-	-	-	n/a
Galilee Church Road Engineering	5054260554	-	-	100,858	-	-	-	-	n/a
Galilee Church Road Utilities/Construct	5054260556	-	-	2,602	-	-	-	-	n/a
Mary Collier Rd	5054260558	-	389,941	-	-	-	-	-	n/a
Sanford Road	5054260559	12,491	185,646	-	-	-	-	-	n/a
Ridgeway Church Road	5054260560	17,196	-	-	-	-	-	-	n/a
Lipscomb Bridge	5054260601	757	-	-	-	-	-	-	n/a
South Apple Valley at SR 15 Alt.	5054260551	48,228	-	-	-	-	-	-	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	9,246	-	-	-	-	n/a
Tom Finch Road	5054260571	-	24,044	74,356	-	-	-	-	n/a
Wofford Dr.	5054260572	-		8,943	-	-	-	-	n/a
Cain Creek Road	5054260573	-	-	210,285	-	-	-	-	n/a
Old State Road	5054260574	-	-	10,665	-	-	-	-	n/a
Stark Road	5054260575	-	-	23,110	-	-	-	-	n/a
Delia Road	5054260576	-	-	55,943	-	-	-	-	n/a
Wheeler Cemetary Road	5054260578	-	-	206,824	-	-	-	-	n/a
Lipscomb Bridge	5054260601	-	7,154	211,727	-	-	-	-	n/a
Lipscomb Bridge - Engineering	5054260602	-	11,581	20,447	-	-	-	-	n/a
SR 124& 332 Signal. Engineering	5054260603	-	-	297	-	-	-	-	n/a
Whitaker Downs Sidewalk Improvement	5054260800	-	-	2,340	-	-	-	-	n/a
Gaillee Church Rd - Oversight/Mgmt	5054260801	-	-	1,777	-	-	-	-	n/a
Total Transportation Projects		**$ 2,438,761**	**$ 2,453,480**	**$ 984,720**	**$ 1,476,662**	**$ 1,476,662**	**$ 643,331**	**(833,331)**	**-56.43%**

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COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES

Fiscal Year: January 01, 2011 - December 31, 2011

FUND: 50 NAME: SPECIAL PURPOSE LOCAL OPTION SALES TAX CAPITAL PROJECTS FUND

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Recreation									
Hurricane Shoals Renovation	5056320500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Hurricane Shoals Supplies	5056320225	-	14,636	9,495				-	n/a
Miniature Golf Course	5056320501	7,550	153,001	-	-	-	-	-	n/a
HSP Museum/Conference Center	5056320502	10,277	-	7,092	-	-	-	-	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	44,720	-	80,000	-	-	-	-	n/a
Seed, Feed, Fertilizer	5056570223	-	-	-	-	-	-	-	n/a
Supplies	5056570225	2,300.00	4,024	8,733	-	-	-	-	n/a
Miscellaneous	5056570352	-	300	(100)	-	-	-	-	n/a
Repairs Bldgs & Grounds	5056570362	-	-	-	-	-	-	-	n/a
Capitalized Salaries Offset A/C	5056570401	-	-	-	-	-	-	-	n/a
Small Tools & Equipment	5056570467	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5056570468	-	-	-	-	-	-	-	n/a
Construction In Progress	5056570469	-	-	-	850,253	850,253	425,127	(425,127)	-50.00%
Expendable Equipment - Rec	5056570476	6,677	-	134,910	-	-	-	-	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	865,335	834,663	555,080	-	-	-	-	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	-	11,638	-	-	-	-	n/a
Buildings - Recreation	5056570470	-	-	-	-	-	-	-	n/a
Capital Assets Autos	5056570471	-	39,129	-	-	-	-	-	n/a
Capital Assets Other	5056570473	-	25,876	32,933	-	-	-	-	n/a
Other - Recreation	5056570472	-	-	-	-	-	-	-	n/a
Land	5056570500	-	17,400	-	-	-	-	-	n/a
Outdoor Riding Arena	5056570512	-	154,405	4,047	-	-	-	-	n/a
Hoschton Ball Park - Project Mgmt.	5056570513	-	-	19,768					
Hoschton Ball Park	5056570514	-	-	386,636	-	-	-	-	n/a
East Jackson Project Mgmt	5056570515	-	-	3,526	-	-	-	-	n/a
EJP WT - Landscaping & Misc Fixtures	5056570516	-	-	35	-	-	-	-	n/a
Total Recreation Projects		**$ 993,870**	**$ 1,243,435**	**$ 1,253,792**	**$ 850,253**	**$ 850,253**	**$ 425,127**	**$ (425,127)**	-50.00%
General Government									
Construction In Progress	5052660469	-	-	-	-	-	-	**$ -**	n/a
Libraries - Intergovernmental	5056440000	-	-	33,456					
Libraries Trasfers Out	5056440999	-	-	-	42,513	42,513	21,257	(21,257)	-50.00%
Commerce Health Department	5055270470	-	-	-	85,000	85,000	42,500	(42,500)	-50.00%
Total General Government		**$ -**	**$ -**	**$ 33,456**	**$ 127,513**	**$ 127,513**	**$ 63,757**	**$ (63,757)**	-50.00%
Public Safety									
Animal Shelter	5052690469	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**	n/a
Fire Training Facility	5052660470	-	-	-	-	-	-	-	n/a
Level I Countywide Jail	5052190469	-	-	-	1,700,000	1,700,000	850,000	(850,000)	-50.00%
Computer Hardware & Peripherals	5052220468	-	-	-	-	-	-	-	n/a
Capital Assets Autos	5052220471	813,426	107,840	-	-	-	-	-	n/a
Capital Assets Other	5052220473	138,450	-	-	-	-	-	-	n/a
Expendable Equipment	5052220476	5,951	-	-	-	-	-	-	n/a
West Jackson EMS Station	5052220500	-	-	-	-	-	-	-	n/a
Capital Assets Other	5052600473	-	-	-	-	-	-	-	n/a
Public Safety Facilities	5052220469	151,286	-	-	595,177	595,177	297,589	(297,589)	-50.00%
Total Public Safety		**$ 1,109,113**	**$ 107,840**	**$ -**	**$ 2,295,177**	**$ 2,295,177**	**$ 1,147,589**	**$ (1,147,589)**	**-50.00%**
Other Financing Sources/Uses									
Transfers Out - Jail Project to GF	5052190999	$ -	$ 823,534	$ 2,566,658	$ 2,216,774	$ 2,216,774	$ 2,214,947	$ (1,827)	-0.08%
Transfers Out - Fire Training Facility	5052660999	-	91,600	$ 193,301	-	-	-	-	n/a
Total SPLOST Expenditures		**$ 9,181,808**	**$ 9,134,621**	**$ 8,597,077**	**$ 10,811,775**	**$ 10,811,775**	**$ 6,417,448**	**$ (4,394,328)**	**-40.64%**

SPLOST IV Projects Budget Highlights

At the time the Fiscal Year 2011 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. Additionally, SPLOST IV collections will end on June 30, 2011. SPLOST V will commence on July 1, 2011 but budgeted figures for this SPLOST are not included in the budget as it was not approved by voter referendum until after the FY 2011 Budget was adopted by the Board of Commissioners.

Community Service/Recreation

Hoschton Park - $425,127
Jackson County has completed construction on the Hoschton Park which opened in the summer of 2010. $425,127 has been allocated for construction costs still to be booked and other construction-in-progress items within the Recreation function.

General Government

Libraries- $21,257
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 – $42,500

The Commerce Health Department was completed in 2005. The general fund advanced funds in anticipation of the SPLOST receipts to fund this project. The 2011 appropriation of $42,500 will be used to liquidate the inter-fund receivable in the general fund.

Public Safety

Jackson County Jail - $850,000
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, 2009. 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 promoted the renewal of SPLOST after budget adoption and this was passed by the voters in November, 2010. Collections in the amount of $23,747,657 will be collected over the life of SPLOST V to pay off remaining debt on the new jail facility.

The current year's budget allocation of $850,000 will be used to offset the remaining construction and equipment costs.

Public Safety Facilities – $297,589

$297,589 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 - $690,831
Based on anticipated SPLOST Revenues, the county will transfer approximately $690,831 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 - $1,231,867
Based on anticipated SPLOST Revenues, the county will transfer approximately $1,231,867 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

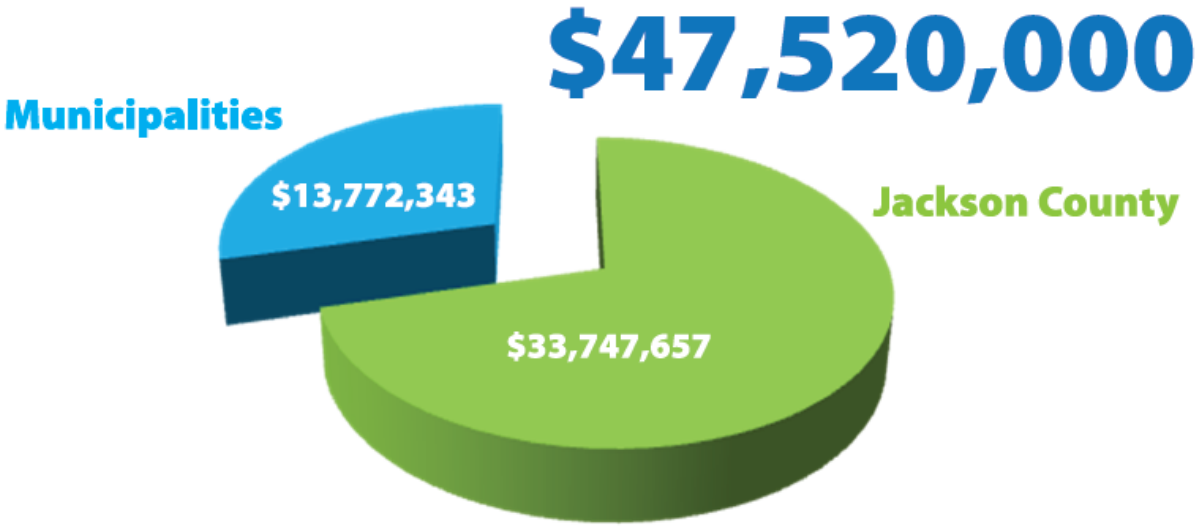
Roads - $643,331

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 2011. As you will note under the Approved 2010 Capital Project Budget, SPLOST funds for transportation purposes in the amount of $643,331 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

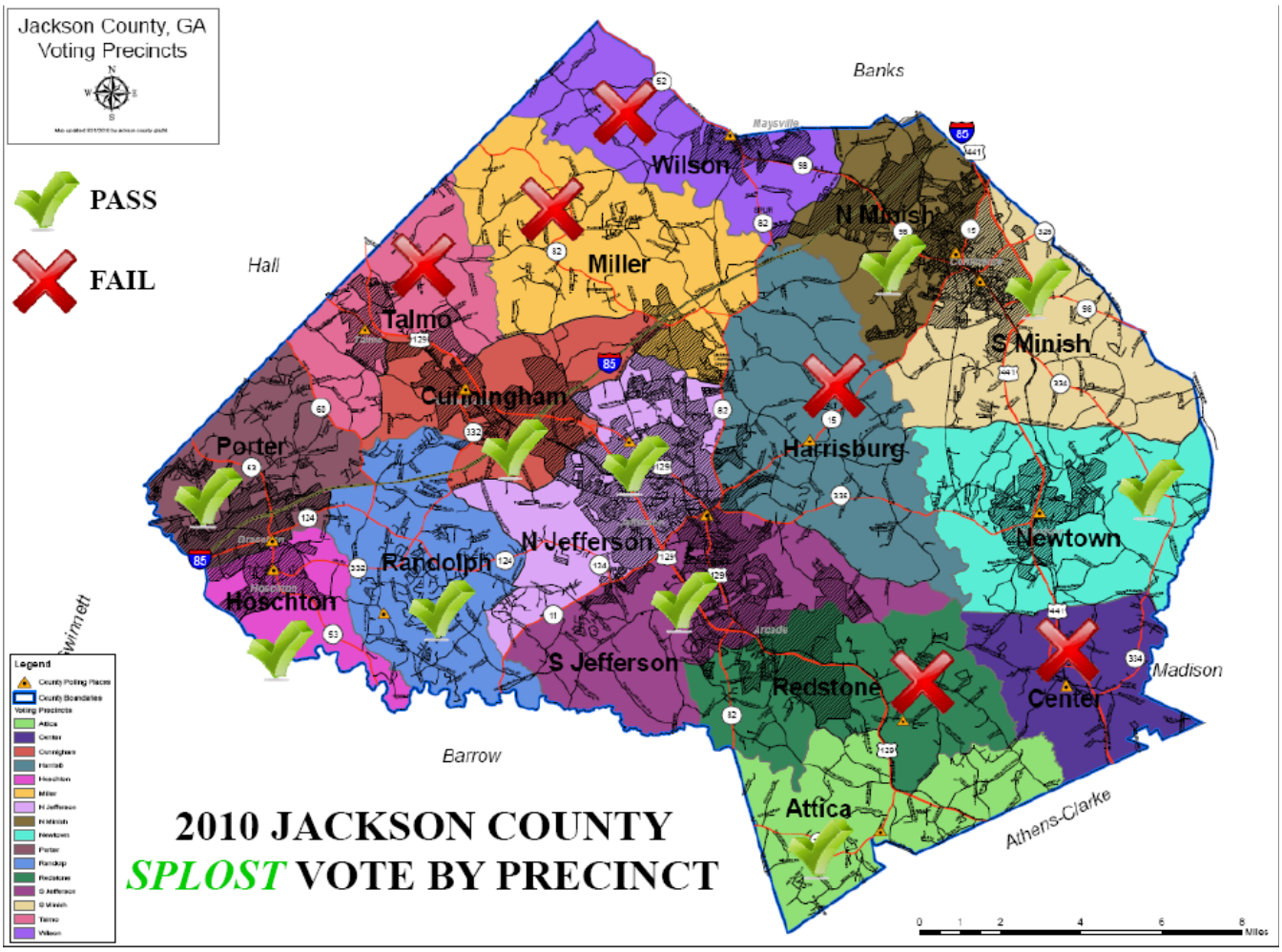
Transfers Out - $2,214,947
For FY 2011, there is a transfer out from the SPLOST Fund to the Debt Service Fund to service debt related to the Series 2007A Bonds that were used to advance fund the construction of the new Jail and Fire Training Facility totaling $2,214,947.

JACKSON COUNTY SPLOST V
APPROVED ON NOVEMBER 2, 2010



Jackson County Funds
Jail Debt Reduction - $23,747,657
Satellite EMS Facilities - $1,200,000
Roads, Streets, and Bridges - $6,800,000
Parks and Recreation - $2,000,000

Municipal Funds
Arcade *(Pubic Safety Complex, Roads, Park and Recreation)* **- $1,250,654**
Braselton *(Roads, Parks and Recreation)* **- $1,126,690**
Commerce *(Roads, Water and Sewer, Parks and Recreation)* **- $4,067,380**
Hoschton *(Roads, Water and Sewer, Parks and Recreation)* **- $932,481**
Jefferson *(Public Safety Improvements, Roads, Water and Sewer, Parks and Recreation)* **- $4,067,380**
Maysville *(Buildings, Roads, Water and Sewer, Parks and Recreation)* **- $431,117**
Nicholson *(Library, Crossroads School, Roads, Water and Sewer, Parks and Recreation)* **- $1,147,351**
Pendergrass *(Library, Roads, Parks and Recreation)* **- $371, 890**
Talmo *(Library/Administration, Road, Public Safety, Parks and Recreation)* **- $377,400**



In November, 2010, a vote for Jackson County's SPLOST V was held. The measure passed and collections will begin in July 1, 2011 after the expiration of SPLOST IV on June 30th. Above is a mapped breakdown of the various precincts and whether the SPLOST ballot measure passed or failed within each respective precinct.

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:

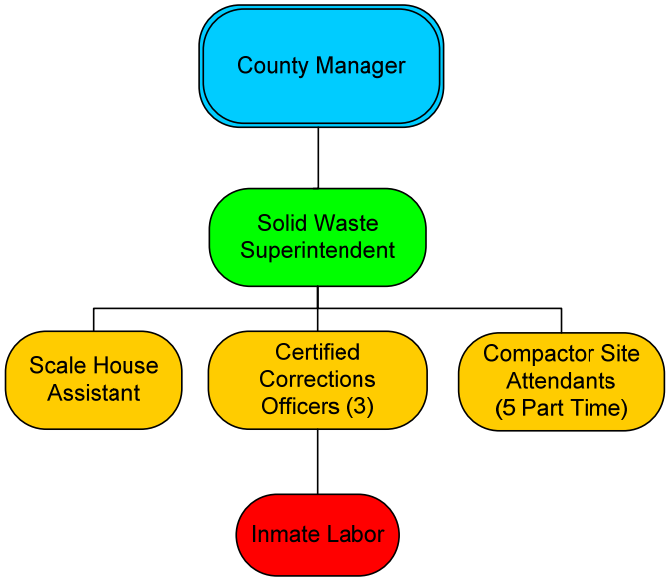
Solid Waste Disposal Facility – to account for the provision of Solid Waste Disposal Services to the residents of the County. Solid Waste Disposal Facility is comprised of a transfer station and related collection facilities. All activities necessary to provide such services are accounted for in this 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.
- Eventually build a recycling facility to serve the needs of the citizens.

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:

- There is a need to build two new compactor sites in the county.
- 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.

WORKLOAD/PERFORMANCE MEASURES:

	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast
Workload Measures					
Total Billable Tonnage through Transfer Station	23,253	17,825	19,859	21,000	22,000
Compactor Site Tonnage	345	347	333	350	375
Roadside Disposal Tonnage	9,482	1,500	5,523	3,000	3,500
Recyling tonnage	-	-	800	850	900

HISTORICAL INFORMATION AND APPROVED 2011 DEPARTMENTAL REVENUE

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES

FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011

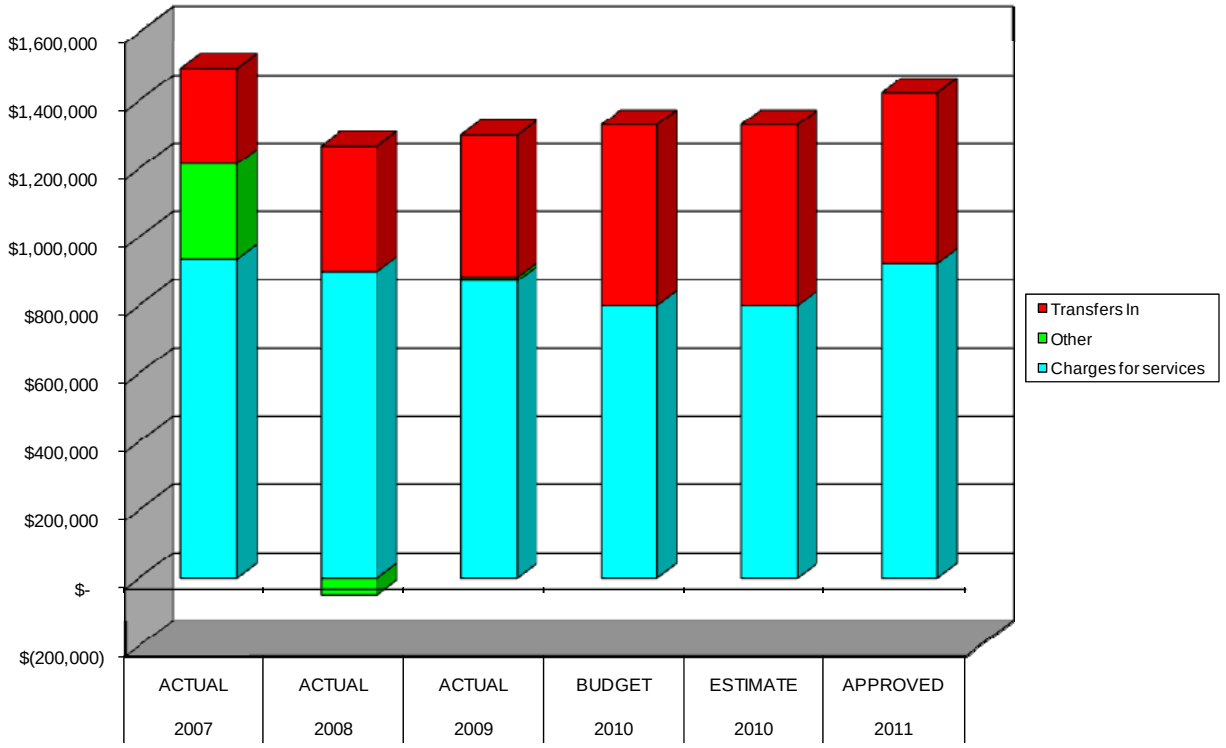
FUND: 30 NAME: SOLID WASTE DISPOSAL FACILITY

DEPT: 36 NAME: TRANSFER STATION

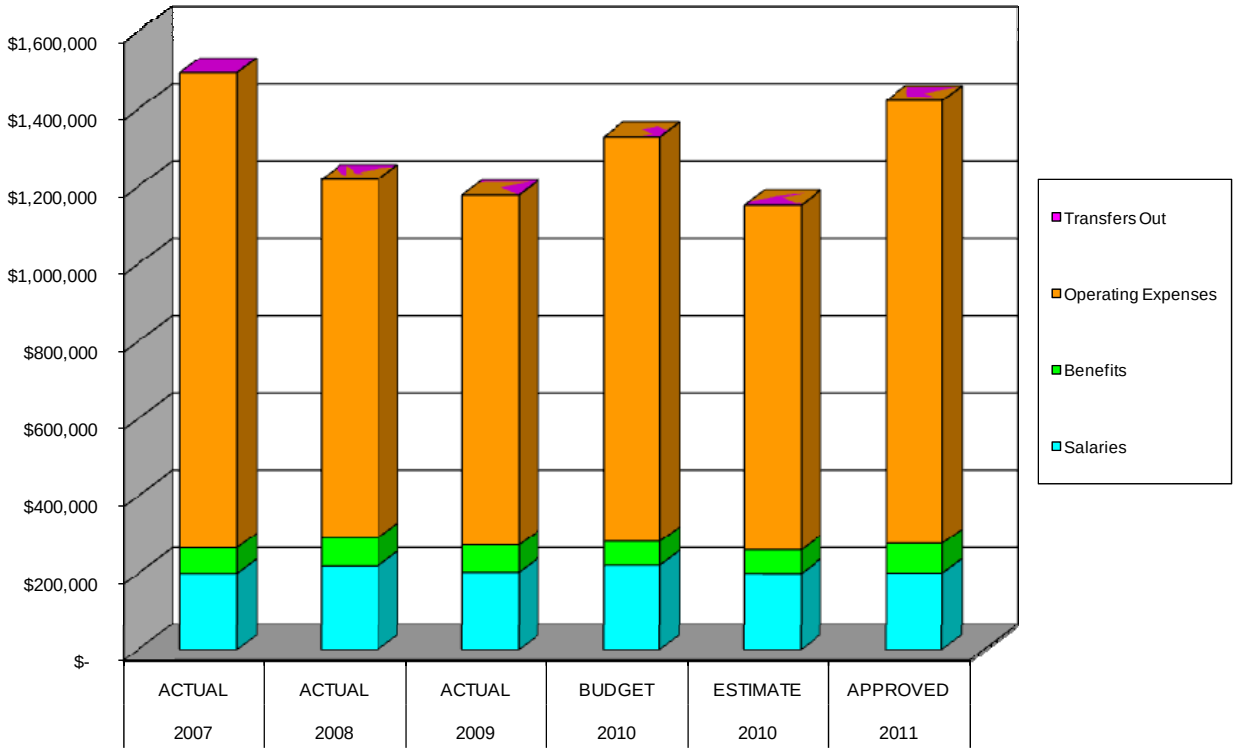
REVENUE SOURCE	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Charges for services	$ 934,972	$ 899,359	$ 872,807	$ 800,000	$ 800,000	$ 922,800	**$ 122,800**	15.35%
Other	280,072	(47,843)	10,395	-	-	-	-	n/a
Transfers In	279,281	367,279	416,102	529,609	529,609	499,828	(29,781)	-5.62%
Total Revenues Transfer Station	**$ 1,494,325**	**$ 1,218,794**	**$ 1,299,304**	**$ 1,329,609**	**$ 1,329,609**	**$ 1,422,628**	**$ 93,019**	**7.00%**

OBJECT OF EXPENSES	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
Salaries	$ 200,762	$ 220,110	$ 203,993	$ 222,179	$ 200,490	$ 201,603	(20,576.48)	-9.26%
Benefits	65,532	72,222	69,598	60,902	60,612	75,692	14,790.37	24.29%
Operating Expenses	1,228,031	926,462	904,849	1,046,528	891,450	1,145,333	98,805.25	9.44%
Transfers Out	-	-	-	-	-	-	-	n/a
Total Transfer Station Expenses	**$ 1,494,325**	**$ 1,218,794**	**$ 1,178,440**	**$ 1,329,609**	**$ 1,152,552**	**$ 1,422,628**	**$ 93,019**	**7.00%**

Transfer Station Revenues and Transfers In



Transfer Station Expenses



***TRANSFER STATION FY11 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.

- 9.26% or $20,576 decrease in salaries primarily due to:
  - Elimination of unfilled positions during the reduction-in-force.
- 24.29% or $14,790 increase in benefits primarily due to:
  - Reinstatement of the to the base match employee retirement accounts of defined contribution plan participants.
- 9.44% or $98,805 increase in operating expenses primarily due to:
  - 15.80% or $132,920 increase in the Waste Management Contract.
  - 23.08% or $35,107 decrease in depreciation expense.
- Total increase of 7.00% or $93,019.
  - However, being in an enterprise fund, this increase is equally offset by an increase in revenue from transfer station charges.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS: **NONE.**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES AND EXPENSES

FISCAL YEAR: JANUARY 01, 2011 - DECEMBER 31, 2011

FUND: 30 NAME: SOLID WASTE DISPOSAL FACILITY

DEPT: 36 NAME: TRANSFER STATION

	NUMBER	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 APPROVED	DIFFERENCE 2011-2010	PERCENT CHANGE
OBJECT OF EXPENSES	**5536**								
Salaries - Regular	5536.0102	161,817	167,380	164,153	182,456	182,456	183,843	$ 1,387	0.76%
Salaries - Part Time	5536.0103	26,225	30,352	25,661	29,404	16,934	15,260	(14,144)	-48.10%
Salaries - Overtime	5536.0105	12,720	22,378	14,178	10,319	1,100	2,500	(7,819)	-75.77%
Salaries Total		**$ 200,762**	**$ 220,110**	**$ 203,993**	**$ 222,179**	**$ 200,490**	**$ 201,603**	**$ (20,576)**	**-9.26%**
Unemployment Insurance	5536.0108	527	332	326	401	566	623	$ 222	55.28%
Medicare	5536.0109	2,856	3,089	2,977	3,277	3,277	2,887	(390)	-11.90%
FICA	5536.0110	12,213	13,210	12,730	14,012	14,012	12,344	(1,668)	-11.90%
Retirement	5536.0111	11,857	16,476	14,999	6,304	6,304	16,175	9,871	156.59%
Health Insurance	5536.0112	28,043	28,771	26,708	26,437	26,437	38,047	11,610	43.92%
Workers' Compensation Insurance	5536.0113	10,036	10,343	11,858	10,470	10,016	5,616	(4,854)	-46.36%
Benefits Total		**$ 65,532**	**$ 72,222**	**$ 69,598**	**$ 60,902**	**$ 60,612**	**$ 75,692**	**$ 14,790**	**24.29%**
Books & Periodicals	5536.0219	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Postage	5536.0224	270	272	239	350	298	350	-	0.00%
General Operating Supplies	5536.0225	6,911	6,174	3,820	8,500	3,672	8,500	-	0.00%
Advertisements	5536.0226	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	15,790	18,744	13,074	18,500	17,330	18,500	-	0.00%
Janitorial Supplies	5536.0244	-	-	-	-	-	-	-	n/a
Tires & Batteries	5536.0248	3,277	8,060	4,308	5,000	1,283	5,000	-	0.00%
Asphalt, Paving, Tar, Prim	5536.0255	-	-	-	-	-	-	-	n/a
Waste Management[2]	5536.0260	770,647	745,679	800,416	841,480	698,010	974,400	132,920	15.80%
Travel Expenses[3]	5536.0307	308	407	-	500	-	500	-	0.00%
Conferences & Training[3]	5536.0309	544	374	-	800	-	800	-	0.00%
Accounting	5536.0314	-	-	-	-	-	-	-	n/a
Dues	5536.0318	169	1,225	171	2,000	400	400	(1,600)	-80.00%
Other Professional Fees	5536.0320	33,540	57	2,522	1,000	2,509	3,000	2,000	200.00%
Rewards, Damages, Indemnities	5536.0321	-	-	-	-	-	-	-	n/a
Communications	5536.0326	2,966	1,429	2,680	1,296	2,867	2,040	744	57.41%
Maintenance Contracts[4]	5536.0328	135	302	275	5,000	300	2,450	(2,550)	-51.00%
Property & Liability Insurance	5536.0330	3,511	3,357	3,032	5,602	7,366	7,400	1,798	32.10%
Electricity	5536.0332	7,915	6,904	6,957	7,500	9,420	14,500	7,000	93.33%
Natural Gas	5536.0333	-	-	-	-	-	-	-	n/a
Water & Sewer	5536.0334	376	272	319	1,000	590	1,100	100	10.00%
Uniforms	5536.0337	-	1,002	37	1,000	1,050	1,000	-	0.00%
Miscellaneous	5536.0352	-	-	-	-	-	-	-	n/a
Repairs - Equipment	5536.0360	6,226	4,151	4,361	2,500	15,000	2,500	-	0.00%
Repairs - Automobiles	5536.0361	1,916	3,638	2,507	3,000	1,215	3,000	-	0.00%
Repairs Buildings & Grounds	5536.0362	6,348	4	2,366	-	-	-	-	n/a
Depreciation Expense	5536.0364	42,182	42,901	35,879	125,000	125,000	89,893	(35,107)	-28.09%
Closure/Post Monitoring	5536.0365	298,544	70,259	6,870	-	-	-	-	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	-	-	3,952	-	-	-	-	n/a
Scrap Tire Cleanup Program	5536.0500	17,017	9,989	9,553	6,500	5,140	5,000	(1,500)	-23.08%
Loss On Sale Of Capital Assets	5536.0600	-	-	-	-	-	-	-	n/a
Bad Debt Expense	5536.0900	8,955	222	1,510	10,000	-	5,000	(5,000)	-50.00%
Operating Expenses Total		**$ 1,228,031**	**$ 926,462**	**$ 904,849**	**$ 1,046,528**	**$ 891,450**	**$ 1,145,333**	**$ 98,805**	**9.44%**
Transfers Out	**5536.0999**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Transfer Station Total		**$ 1,494,325**	**$ 1,218,794**	**$ 1,178,440**	**$ 1,329,609**	**$ 1,152,552**	**$ 1,422,628**	**$ 93,019**	**7.00%**

(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

2010 JACKSON COUNTY MILLAGE RATES

2010 taxes are levied for the 2011 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	9.55	18.90	3.10	0.96				32.76	Nicholson	0
0.25	8.61	18.90	3.10	0.00				30.86	County	1
0.25	9.55	0.00	0.00	0.00	1.50	17.75		29.05	Commerce	~2
0.25	9.55	0.00	0.00	0.00	6.40	13.28	3.35	32.83	Jefferson	~3
0.25	8.61	18.90	3.10	1.69				32.55	West Jackson FD	4
0.25	9.55	18.90	3.10	1.69				33.49	Braselton	5
0.25	9.55	18.90	3.10	1.69				33.49	Hoschton	6
0.25	9.55	18.90	3.10	1.11				32.91	Maysvillle	7
0.25	9.55	18.90	3.10	1.64				33.44	Arcade	8
0.25	9.55	18.90	3.10	0.73	3.00			35.53	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	0.96				31.82	Nicholson FD	11
0.25	8.61	18.90	3.10	1.52				32.38	South Jackson FD	12
0.25	8.61	18.90	3.10	1.08				31.94	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	1.51				32.37	Plainview FD	15
0.25	8.61	18.90	3.10	1.11				31.97	Maysville FD	16
0.25	8.61	18.90	3.10	1.64				32.5	Arcade FD	17
0.25	9.55	18.90	3.10	0.73				32.53	Talmo	18
0.25	8.61	18.90	3.10	1.60				32.46	East Jackson FD	19
0.25	9.55	0.00	0.40	0.00	1.50	17.75		29.45	Commerce	~22
0.25	9.55	0.00	0.40	0.00	6.40	13.28	3.35	33.23	Jefferson	~33
			State & County		City M&O					
		* City of Maysville	32.85		2.73			35.58		

*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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