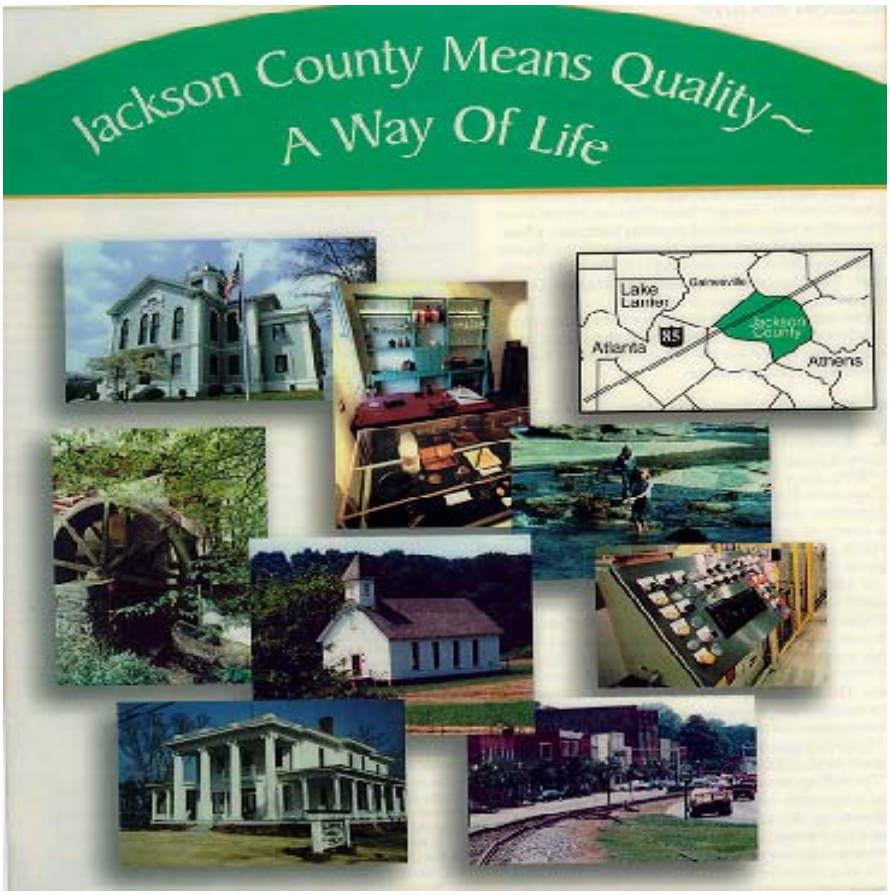
COUNTY
of
Jackson, Georgia



Annual Budget
Fiscal Year 2012

FY 2012 Annual Budget

Jackson County, Georgia

Prepared by:
The Office of Financial Administration

John B. Brooks Rd.

Hog Mountain Rd.

Jackson County has been a leader in the state in attracting new businesses to our new and expanded industrial boulevards such as the recently completed John B. Brooks Road and Hog Mountain Road in Jefferson. These projects have been complemented by other progressive development projects such as an airport runway extension and Zion Church Road/SR 124 realignment aimed at expanding a larger business base in the County while improving traffic flow through downtown areas.

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Budget Preparation and Presentation

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Special Acknowledgements

Board of Commissioners

Leonard Myers, Interim County Manager

Department Supervisors

The County of Jackson, Georgia

FY 2012 Budget Document

Adopted by Board of Commissioners on September 30, 2011

Board of Commissioners

Hunter Bicknell, Chairman

Thomas Crow, District 1

Chas Hardy, District 2

Bruce Yates, District 3

Dwain Smith, District 4

Administration

Leonard Myers, Interim County Manager

John Hulsey, Finance Director

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Jackson County

Georgia

For the Fiscal Year Beginning

January 1, 2011

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, 2011.

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, 2012, and ending December 31, 2012.

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, 2012, and ending December 31, 2012, 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 30th day of September, 2011.

COUNTY OF JACKSON, GEORGIA

Hunter Berkwell

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 2012 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 2012 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 2012. 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 2012 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 2012.

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 2012 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 five columns: 2008 Actual, 2009 Actual; 2010 Actual; 2011 Estimate; and 2012 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; Public Development; 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 2012 Budget, he or she may contact the Finance Department at (706) 367-6306 or (706) 367-6313.

Jackson County, Georgia
Executive Summary
Adopted Budget for Fiscal Year 2012

September 30, 2011

General Information

- The FY 2011 tax rate is 9.58 mills for incorporated areas; 8.61 mills for unincorporated areas vs. 9.55 and 8.61 for FY 2010 respectively. This represents a 0.03 mill increase in the incorporated and no change in the unincorporated areas from the FY 2010 tax rate.

- FY 2012 total annual budget is $65,704,005, an increase of $3,508,528 or 5.64% from FY 2011.

- FY 2012 proposed General Fund budget of $35,620,370, a decrease of $133,228 or 0.37% from FY 2011.

- In order to balance the budget for FY 2012 several major cost-reduction measures were implemented. They are as follows:

    a. Employees will be furloughed again 12 days or the equivalent of 96 hours in FY 2012 saving an estimated $664,410 in salaries and benefits. These days will be officially declared holidays by the Board of Commissioners to comply with the Georgia Code for purposes of closing the County Courthouse. These days have previously been strategically placed at or near other traditional holidays and major events so that the impact on the public and employees is lessened.
    b. 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. This is the second year this type of budgetary savings has occurred.
    c. The budget was balanced with the use of $2,217,396 from prior years' reserves. This represents a $455,754 or 25.87% increase in use of prior years' reserves from FY 2011. The FY 2011 adopted budget was balanced with the use of $1,761,642 from prior years' reserves.
    d. Retirement funding was again left at a base contribution only for the defined contribution plan while maintaining funding consistent with the prior year for the defined benefit plan. There is no budgetary savings for FY 2012 as this is a carryover funding measure from FY 2011.

- Transfers out from the General Fund are $11,932,255, a decrease of $529,399 or 4.25%. The largest single increase in transfers out is due to a $117,300 or 4.26% increase in debt payments for Economic Development Bonds. 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.

- There are no significant operational line item increases in the General Fund departments for FY 2012.

- A contingency fund was again eliminated in the FY 2012 annual budget indicating no net change for the third consecutive year.

- In FY 2012, appropriations for Capital Outlay have been allocated to a Capital Projects fund. This fund includes $400,000 for the replacement of various vehicles and equipment. These appropriations are for items that include fleet vehicle replacement ($35,000), one new ambulance ($245,000), and slope mowers and implements in the Road Department ($120,000).

- Transfers out to E-911 have been eliminated for FY 2012 due to budgeted increases in revenues from new prepaid wireless surcharges authorized under Georgia law O.C.G.A. 45-5-134.2.

Personnel

- Salaries in the General Fund have increased $297,218 or 2.54% primarily due to:
  a. **General Government**: moving the elections salaries including 2012 elections poll workers into the newly combined Board of Voter Registration and Elections ($98,730), continuation of a GIS intern position from FY 2011 that is funded by intergovernmental revenues, pay scale increases in the Property Appraisal Office for certifications, and a part-time position retained by the Tax Commissioner from the prior reduction-in-force.
  b. **Public Safety**: Increases in a few positions added to the Jail in late FY 2010 and FY 2011, a slight increase in the Sheriff's Department part-time workers, and an additional position added back to JCCI from FY 2011 reduction-in-force.
  c. **Court System**: Addition of Law Librarian whose salary is reimbursed from other funds and circuit member governments.
  d. **Public Works**: Salaries decreased due to hiring freeze of vacancies in the Road Department.
  e. **Health & Welfare**: Rural Transit being fully-funded for FY 2012 as opposed to FY 2011 which was only budgeted for half of the year pending review of contract renewal.
  f. There were no additional positions approved for hire in FY 2012.

- Benefits in the General Fund have increased $72,019 or 1.65% primarily due to adjustments to workers compensation insurance, unemployment insurance and other minor changes to retirement as a result of employee longevity.
  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 individual group health insurance premiums for FY 2012 as the employees were able to decide between four different deductible plans with those choosing a lower deductible amount paying an increased rate.

Other Information

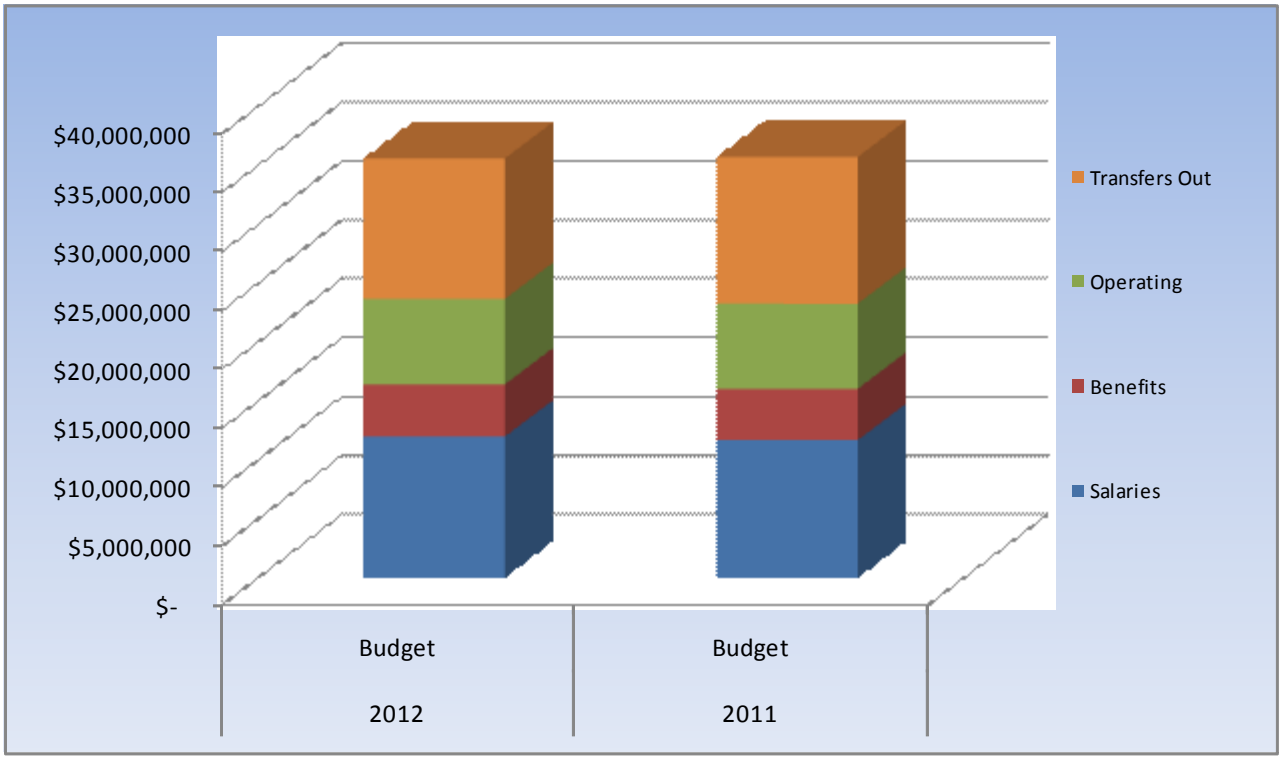
- The total Fund Balance, based on budget, at the end of FY 2012 is expected to equal approximately $5,964,062 or 17.91% of the General Fund Revenues, exclusive of Other Financing Sources. While the aforementioned amounts are based on budget, the county expects to end fiscal year 2011 in a close to break-even posture given the divesture of capital assets. Capital assets increase net current assets or fund balance in a governmental fund. Therefore, it is anticipated that the $1,761,642 that was appropriated to balance the FY2011 budget will not be drawn upon. The FY 2012 budget was balanced with the use of prior years' reserves in the amount of $2,217,396.

- The FY 2012 Capital Projects Fund includes an appropriation of prior year fund balance in the amount of $2,125,000. These funds will be transferred to the Debt Service Fund to service debt in connection with the Series 2009 A and B economic development bonds.

- Jackson County's anticipated decline in the 2011 Net Digest of $82,702,648 has caused a decrease of approximately $855,750 or 4.53% in real & personal property taxes from the prior year.

FY 2012 BUDGET AT A GLANCE

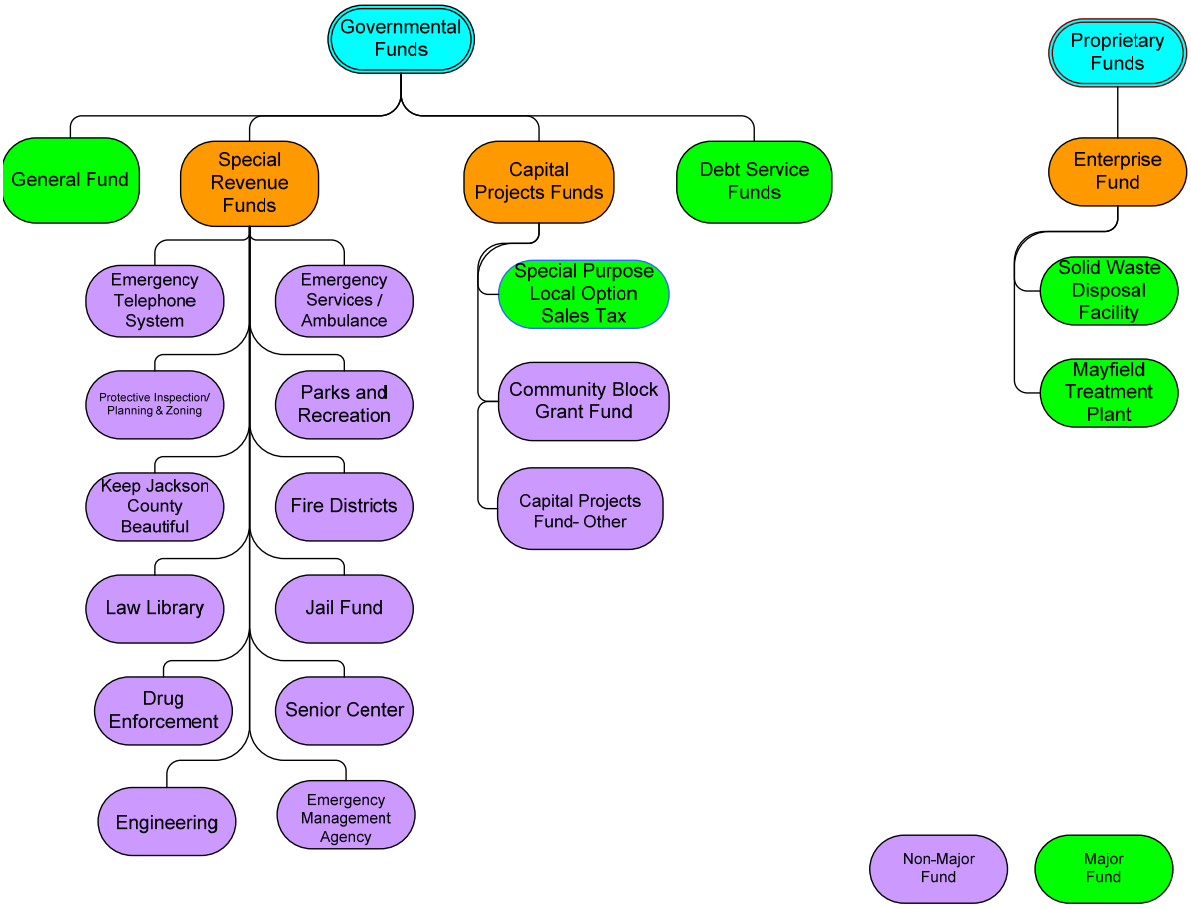
	2012 Budget	2011 Budget	Percent of Total	Difference 2012-2011	Percent Change
Salaries	$ 12,004,781	$ 11,707,563	33.70%	$ 297,218	2.54%
Benefits	4,434,139	4,362,120	12.45%	72,019	1.65%
Operating	7,249,195	7,222,261	20.35%	26,934	0.37%
Transfers Out	11,932,255	12,461,654	33.50%	(529,399)	-4.25%
Total	**$ 35,620,370**	**$ 35,753,598**	**100%**	**$ (133,228)**	**-0.37%**



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 2012 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 debt that was previously serviced in the General Fund within the various departments but has now been consolidated into a single fund by department.

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

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

JACKSON COUNTY, GEORGIA
SUMMARY OF BUDGETS BY FUND TYPE
FOR THE YEAR ENDING DECEMBER 31, 2012

	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	$ 20,567,400	$ 2,709,402	$ -	$ -	$ -	$ -	$ 23,276,802
SALES TAX	5,300,000	-	-	7,920,000	-	-	13,220,000
OTHER TAXES	1,658,000	-	-	-	-	-	1,658,000
LICENSES & PERMITS	126,500	130,000	-	-	-	-	256,500
INTERGOVERNMENTAL REVENUE	1,999,480	240,316	-	-	-	-	2,239,796
CHARGES FOR SERVICES	2,548,200	3,073,453	-	-	-	941,256	6,562,909
FINES & FORFEITURES	984,000	120,066	-	-	-	-	1,104,066
OTHER REVENUES	112,600	40,271	-	-	-	-	152,871
TOTAL REVENUES	**$ 33,296,180**	**$ 6,313,508**	**$ -**	**$ 7,920,000**	**$ -**	**$ 941,256**	**$ 48,470,944**
OTHER FINANCING SOURCES							
OPERATING TRANSFERS IN	$ 106,794	$ 3,655,270	$ 7,452,644	$ -	$ -	$ 496,589	$ 11,711,296
TRANSFERS IN FROM COMPONENT UNITS	-	-	-	-	-	-	-
SALE OF CAPITAL ASSETS	-	-	-	-	-	-	-
PROCEEDS FROM CAPITAL LEASES	-	-	-	-	400,000	-	400,000
PRIOR YEAR FUND BALANCE	2,217,396	8,186	-	771,183	2,125,000	-	5,121,765
TOTAL REVENUES & OTHER SOURCES	**$ 35,620,370**	**$ 9,976,964**	**$ 7,452,644**	**$ 8,691,183**	**$ 2,525,000**	**$ 1,437,845**	**$ 65,704,005**
EXPENDITURES:							
TOTAL GENERAL GOVERNMENT	**$ 4,319,961**	**$ 392,695**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,712,657**
TOTAL PUBLIC SAFETY	**$ 12,925,991**	**$ 7,430,834**	**$ -**	**$ 3,471,343**	**$ 245,000**	**$ -**	**$ 24,073,168**
TOTAL COURT SYSTEM	**$ 3,087,480**	**$ 10,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,097,480**
TOTAL PUBLIC WORKS	**$ 1,754,533**	**$ -**	**$ -**	**$ 1,133,333**	**$ 155,000**	**$ -**	**$ 3,042,866**
TOTAL HEALTH & WELFARE	**$ 85,127**	**$ 584,123**	**$ -**	**$ -**	**$ -**	**$ 1,437,845**	**$ 2,107,095**
TOTAL PARKS & RECREATION	**$ -**	**$ 1,032,436**	**$ -**	**$ 333,333**	**$ -**	**$ -**	**$ 1,365,769**
SUBTOTAL EXPENDITURES	**$ 22,173,092**	**$ 9,450,089**	**$ -**	**$ 4,938,009**	**$ 400,000**	**$ 1,437,845**	**$ 38,399,035**
INDEPENDENT AGENCIES/MUNICIPALITIES	**$ 337,659**	**$ -**	**$ -**	**$ 2,295,391**	**$ -**	**$ -**	**$ 2,633,050**
NON-DEPARTMENTAL	**$ 1,177,363**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,177,363**
DEBT SERVICE	**$ -**	**$ 420,081**	**$ 7,452,644**	**$ 1,457,783**		**$ -**	**$ 9,330,508**
TOTAL EXPENDITURES	**$ 23,688,114**	**$ 9,870,170**	**$ 7,452,644**	**$ 8,691,183**	**$ 400,000**	**$ 1,437,845**	**$ 51,539,956**
OTHER FINANCING USES:							
OPERATING TRANSFERS OUT[1]	**$ 11,932,255**	**$ 106,794**	**$ -**	**$ -**	**$ 2,125,000**	**$ -**	**$ 14,164,049**
TOTAL EXPENDITURES & OTHER FINANCING USES	**$ 35,620,370**	**$ 9,976,964**	**$ 7,452,644**	**$ 8,691,183**	**$ 2,525,000**	**$ 1,437,845**	**$ 65,704,005**
EXCESS OF REVENUES OVER EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPECTED FUND BALANCE/NET ASSETS							
BEGINNING OF YEAR	**$ 9,943,097**	**$ 3,933,724**	**$ -**	**$ 6,880,481**	**$ 22,998,975**	**$ -**	**$ 43,756,277**
Use of Fund Balance in FY12 Budget:	**$ (2,217,396)**	**$ (8,186)**	**$ -**	**$ (771,183)**	**$ (2,125,000)**	**$ -**	**$ (5,121,765)**
EXPECTED FUND BALANCE/NET ASSETS							
END OF YEAR - TOTAL	**$ 7,725,701**	**$ 3,925,538**	**$ -**	**$ 6,109,298**	**$ 20,873,975**	**$ -**	**$ 38,634,512**

[1]The difference between operating transfers-in and operating transfer-out are the transfers to component units.
Health Department: $276,357, Airport, $89,390, Water Authority, $2,087,006 - TOTAL $2,452,753

General Government Expenditures

	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget	Difference 2012-2011	Percent Change
Salaries and Wages	$ 2,657,612	$ 2,555,380	$ 2,396,425	$ 2,173,786	$ 2,313,797	$ 140,011	6.44%
Benefits	780,308	826,420	691,253	776,868	801,056	24,188	3.11%
Operating Expenditures	1,308,935	1,182,453	1,210,992	1,092,098	1,205,108	113,010	10.35%
Debt Service	13,276	-	-	-	-	-	n/a
Capital Outlay	-	-	6,350	-	-	-	n/a
Total	**$ 4,760,131**	**$ 4,564,253**	**$ 4,305,020**	**$ 4,042,752**	**$ 4,319,961**	**$ 277,209**	**6.86%**

Public Safety Expenditures

	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget	Difference 2012-2011	Percent Change
Salaries and Wages	$ 6,110,062	$ 6,742,818	$ 7,207,548	$ 7,036,498	$ 7,173,808	$ 137,310	1.95%
Benefits	2,106,180	2,299,163	2,481,425	2,701,843	2,740,231	38,388	1.42%
Operating Expenditures	2,936,388	3,097,557	3,480,602	3,082,490	3,011,952	(70,538)	-2.29%
Debt Service	2,228,141	-	-	-	-	-	n/a
Capital Outlay	601,859	7,718	21,500	-	-	-	n/a
Total	**$ 13,982,630**	**$ 12,147,256**	**$ 13,191,075**	**$ 12,820,831**	**$ 12,925,991**	**$ 105,160**	**0.82%**

Court System Expenditures

	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget	Difference 2012-2011	Percent Change
Salaries and Wages	1,962,829	1,852,813	1,739,806	1,689,765	1,737,040	$ 47,275	2.80%
Benefits	518,802	532,592	413,256	498,556	519,224	20,668	4.15%
Operating Expenditures	877,347	811,717	802,885	830,332	831,216	884	0.11%
Debt Service	3,200	-	-	-	-	-	n/a
Capital Outlay	-	-	-	-	-	-	n/a
Total	**$ 3,362,178**	**$ 3,197,122**	**$ 2,955,947**	**$ 3,018,653**	**$ 3,087,480**	**$ 68,827**	**2.28%**

Public Works Expenditures

	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget	Difference 2012-2011	Percent Change
Salaries and Wages	$ 1,089,776	$ 1,001,040	$ 858,706	$ 784,698	$ 739,831	$ (44,867)	-5.72%
Benefits	360,607	379,707	308,312	368,948	356,478	(12,470)	-3.38%
Operating Expenditures	643,154	235,410	602,016	666,192	658,225	(7,967)	-1.20%
Debt Service	717,245	-	-	-	-	-	n/a
Capital Outlay	4,614,767	-	17,500	-	-	-	n/a
Total	**$ 7,425,549**	**$ 1,616,157**	**$ 1,786,534**	**$ 1,819,838**	**$ 1,754,534**	**$ (65,304)**	**-3.59%**

Health and Welfare Expenditures

	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget	Difference 2012-2011	Percent Change
Salaries and Wages	$ 68,204	$ 71,771	$ 59,742	$ 22,816	$ 40,305	$ 17,489	76.65%
Benefits	27,813	30,767	19,351	15,905	17,150	1,245	7.83%
Operating Expenditures	44,403	26,513	50,981	17,521	27,672	10,151	57.94%
Debt Service	-	-	-	-	-	-	n/a
Capital Outlay	-	-	45,200	-	-	-	n/a
Total	**$ 140,420**	**$ 129,051**	**$ 175,274**	**$ 56,242**	**$ 85,127**	**$ 28,885**	**51.36%**

Independent Agencies Expenditures

	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget	Difference 2012-2011	Percent Change
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Benefits	-	-	-	-	-	-	n/a
Operating Expenditures	282,930	303,093	314,395	342,333	337,659	(4,674)	-1.37%
Debt Service	-	-	-	-	-	-	n/a
Capital Outlay	-	-	-	-	-	-	n/a
Total	**$ 282,930**	**$ 303,093**	**$ 314,395**	**$ 342,333**	**$ 337,659**	**$ (4,674)**	**-1.37%**

Non- Departmental Expenditures

	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget	Difference 2012-2011	Percent Change
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Benefits	-	-	-	-	-	-	n/a
Operating Expenditures	1,271,369	1,164,454	955,497	1,191,295	1,177,363	(13,932)	-1.17%
Debt Service	3,352,195	-	-	-	-	-	n/a
Capital Outlay	-	-	-	-	-	-	n/a
Total	**$ 4,623,564**	**$ 1,164,454**	**$ 955,497**	**$ 1,191,295**	**$ 1,177,363**	**$ (13,932)**	**-1.17%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

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

		2008	2009	2010	2011	2011	2012	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2012-2011	CHANGE
OBJECT OF EXPENDITURE									
Transfers Out - Transfer Station	5536.0999	$ 367,279	$ 416,102	$ 384,453	$ 499,828	$ 499,828	$ 496,589	$ (3,239)	-0.65%
Transfers Out - Courthouse	5121.0999	-	1,782,069	1,818,246	1,817,502	1,817,502	1,731,964	(85,538)	-4.71%
Transfers Out - County Agent	5128.0999	-	-	14,472	14,472	14,472	10,854	(3,618)	-25.00%
Transfers Out - Building Inspections	5131.0999	360,632	(169,034)	85,215	15,719	15,719	46,320	30,601	194.68%
Transfers Out - Planning & Zoning	5132.0999	(93,977)	337,484	198,035	238,848	238,848	216,375	(22,473)	-9.41%
Transfers Out - Maintenance	5139.0999			13,546	13,546	13,546	15,441	1,895	13.99%
Transfers Out - Economic Development	5142.0999	-	1,358,000	1,360,250	2,754,735	2,754,735	2,872,035	117,300	4.26%
Transfers Out - J.C.C.I.	5225.0999	-	-	14,503	14,503	14,503	13,488	(1,015)	-7.00%
Transfers Out - Engineering - Public Development	5427.0999	194,686	191,413	45,476	-	-	-	-	n/a
Transfers Out - E911	5259.0999	603,597	419,128	283,978	-	-	0	0	n/a
Transfers Out - JCCI Fire Brigade	5266.0999	-	-	268,517	268,589	268,589	93,515	(175,074)	-65.18%
Transfers Out - Fleet Maintenance	5474.0999	-	-	9,313	23,945	23,945	21,624	(2,321)	-9.69%
Transfers Out - Keep Jackson Beautiful	5544.0999	51,354	50,861	46,437	40,992	40,992	58,169	17,177	41.90%
Transfers Out - Debt Svc Fund/Hosp. Auth.	5548.0999	155,833	151,480	129,026	-	-	-	-	n/a
Transfers Out - Senior Center	5558.0999	330,099	431,482	640,735	281,977	281,977	273,944	(8,033)	-2.85%
Transfers Out - Roads & Bridges	5426.0999	95,000	744,695	852,996	647,127	647,127	134,193	(512,934)	-79.26%
Transfers Out - EMS/Ambulance	5222.0999	2,030,683	1,817,588	2,023,955	2,211,324	2,211,324	2,307,120	95,796	4.33%
Transfers Out - Hurricane Shoals	5632.0999	117,519	110,609	107,864	99,518	99,518	73,837	(25,681)	-25.81%
Transfers Out - Recreation	5657.0999	761,804	689,583	689,831	590,845	590,845	614,018	23,173	3.92%
Transfers Out - Health Dept.	5527.0339	150,785	230,784	230,783	276,357	276,357	276,357	-	0.00%
Transfers Out - Airport	5152.0999	15,000	256,364	313,201	87,962	87,962	89,390	1,428	1.62%
Transfers Out - Water Authority	5580.0999	1,747,334	1,581,024	1,580,124	2,086,159	2,086,159	2,087,006	847	0.04%
Transfers Out - Emergency Management Agency	5260.0999	31,291	68,424	81,943	80,199	80,199	65,487	(14,712)	-18.34%
Transfers Out - Tax Assessor	5111.0999	-	13,276	-	-	-	-	-	n/a
Transfers Out - Sheriff's Department	5218.0999	-	693,451	262,123	364,340	364,340	401,363	37,023	10.16%
Transfers Out - Debt Service Reserve	5110.0999	-	47,117	-	-	-	-	-	n/a
Transfers Out - Commerce Sewer Expansion	5576.0999	-	33,168	41,459	33,167	33,167	33,167	-	0.00%
Total Transfers Out		**$ 6,918,920**	**$ 11,255,068**	**$11,496,481**	**$ 12,461,654**	**$ 12,461,654**	**$ 11,932,255**	**$ (529,399)**	**-4.25%**

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

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) 2012 Approved Annual Budget. The FY 2012 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 2012 budget. While the FY 2012 budget looks forward it is necessary to look back at FY 2011 to get a picture of where we have been and where we are going for 2012 and beyond.

In FY 2011, the County:

- Special Purpose Local Option Sales Tax (SPLOST): In November, 2010, 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, 2011. This is SPLOST #5 and has been estimated to collect $7,920,000 per year or $47,520,000 over a six-year period. The bulk of the SPLOST collected by the county will go to retire debt that paid for the new jail. The municipalities within the County will share 29% of the SPLOST proceeds and the unincorporated portions of the County will receive 71%.

- GFOA Award: Received, for the tenth 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 reaffirmed by Moody's Investors Service at "Aa2" on its Series 2009 Bonds that were used to refund 5.4% of the Series 2008 Economic Development Bonds. According to Moody's, "The Aa2 rating reflects the County's solid funds balance levels. A sizeable tax base, and above average debt levels." 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: According to the 2010 U.S. Census, Jackson County is home to 60,485 people. Growth rates have exceeded 45.4% since 2000. The most recent news release from the U.S. Census bureau ranked 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." Additionally, Jackson County was ranked as the 6th fastest growing county in the state in one year's time. Official projections for 2012 are in the range of 63,000 and the 2020 estimate is about 100,000 to 120,000.

- 450 Mhz Radio Project: This major emergency communications radio project was funded from the proceeds of the Series 2007a Revenue Bonds. There have been nine new tower sites added or upgraded to facilitate the 450 Mhz capacity. This project allows for a much broader range of emergency responder communications while virtually eliminating the communications dead zones frequent throughout the county on the old system that dated back to the 1940's. The project is due for completion in the first quarter of 2012.

- West Jackson Middle School Concession Stand Project: In 2011, design and construction was completed on the new West Jackson Middle School concession stand and restroom project as part of the Recreation SPLOST project list since the county's recreation department is the primary user of the school's ball fields. This project also added additional batting cages adjacent to the concession stand area. For 2012, this center will provide much needed new accommodations for sports programs on the West side of the county to relieve the new, but heavily used Hoschton Park and recently expanded West Jackson Park.

- Information Technology: The Information Technology Department has completed an integrated computer intranet system. The purpose of this system is to provide high-speed reliable communications throughout all county offices. This will improve citizen services and provide a very wide bandwidth of capacity in order to move regular data, photographic data, and telephone services. Additionally, the network provides significantly higher levels of security and protection to governmental data and high security files and mail lists. In 2011, the final connection was established to the Recreation Department and County Extension Office allowing the entire government access to the same fiber-optic network.

- 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 expansions of industrial projects in the county. The Aldi Corporation opened a $40 million distribution center in 2011. Also in 2011, Bed, Bath, & Beyond announced a new distribution center to open in 2012 in Pendergrass providing 900 jobs. Toyota Automotive Compressor of Georgia announced expansion plans known for 2012 and beyond in the amount of $52 million for phase II of its Pendergrass plant expansion. Another 2011 announcement came from Kubota Industrial Equipment to break ground on a second Jackson County factory in early 2012 worth $73 million creating another 200 jobs. In all, there were over 2,000 new jobs announced during 2011 and early 2012.

  The Roper Pump Company is in the midst of an expansion worth $3 million. 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 2012 for industrial development may be even better!

- 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 resurfaced approximately 8 miles of roadway. FY 2011 saw approximately 7 miles of roadway resurfaced. 6.557 miles are planned for 2012 through the use of DOT funds. 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. However, to maximize the effectiveness of the paving program, staff has completed a comprehensive review and ranking of all county roadways to be paved based on score rather than opinion.

- 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 and was completed in early 2011 with a full move-in completed in January. This move gave the JCCI a more updated and larger 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 were 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 Spring of 2011. The Senior Center was temporarily moved to a portion of the newly renovated IW Davis detention facility, which is now used as the new Correctional Institute.

- 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 and FY 2011. It is estimated to save the department approximately 50% of the 2012 fuel budget as most of the fleet has been converted to run on propane.

Millage Rate:

- The millage rate remained relatively unchanged from the FY 2011 budget. For the incorporated area, the millage increased only 0.03 mills to 9.58 mills and did not change in the unincorporated area leaving the same rate of 8.61 mills for the fourth year in a row.

- The Jackson County Board of Commissioners charged the staff with setting the 2011 millage rate no higher than the 2010 millage rate to fund the FY 2012 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 2011 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 2012 Approved Budget Overview/Highlights

As mandated by the State Law, the FY 2012 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 2012 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 of the UOBWA to bankroll the debt service payment through the adequate sale of water along with the overall collapse of the building industry. The Jackson County Board of Commissioners has voted to pay approximately $2,087,006 in the debt service payments for FY 2012.

- New Ambulances: One new ambulance has been funded for purchase in FY 2012 totaling $245,000.

Jackson County, Georgia
Budget Fiscal Year 2012
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 continued implementation will be seen throughout 2012.

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 and again in 2012 due to major budgetary constraints.

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, and West Jackson Park expansion in 2011, 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.

5) 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. As a further cost-saving maneuver, in late 2011, the County contracted with the City of Jefferson for the City to provide building inspection services on an as-needed basis rather than replacing staff lost from attrition.

6) 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 FY12 Budget $2,087,006.

Total Uses

The FY 2012 Approved Budget, with inter-fund transfers included, totals $65,704,005. Listed below is a table illustrating the FY 2012 approved total uses by fund. Said figures include expenditures and inter-fund transfers.

FY 2012 Approved Total Uses per Funds Summary

Fund	2011	2012	Difference	Percent Change
General Fund	$ 35,753,598	$ 35,620,370	$ (133,228)	-0.37%
Special Revenue Funds	9,344,404	9,976,963	632,559	6.77%
Debt Service Fund	8,286,386	7,452,644	(833,742)	-10.06%
SPLOST Projects Fund	6,417,448	8,691,183	2,273,735	35.43%
Capital Projects Fund	971,013	2,525,000	1,553,987	160.04%
Enterprise Funds	1,422,628	1,437,845	15,217	1.07%
Total Budgeted Uses	**$ 62,195,477**	**$ 65,704,005**	**$ 3,508,528**	**5.64%**

The FY 2012 Approved Annual Budget represents a $3,508,528 or 5.64% increase from the FY 2011 Approved Budget total of $62,195,477. **While this portrayal of the approved budget is technically accurate, the inclusion of inter-fund transfers overstates the true cost of total operations (See below).**

Total Expenditures

When inter-fund transfers are removed from the equation, the FY 2012 Approved Budget total expenditures equal $51,539,956, an increase of 8.93% or $4,227,159.

FY 2012 Approved Total Expenditures

	2011	2012	Difference	Percent Change
Total budgeted uses	$ 62,195,477	$ 65,704,005	$ 3,508,528	5.64%
less operating transfers	(14,882,680)	(14,164,049)	718,631	-4.83%
Total	**$ 47,312,797**	**$ 51,539,956**	**$ 4,227,159**	**8.93%**

FY 2012 Approved Operating Budget

All services provided by the county in FY 2012 are incorporated into the FY 2012 Approved Budget. That is, approved funding levels will permit the continuation of most basic services at previously established service levels. The FY 2012 Approved Budget contains, however, some significant funding/policy changes. The following list details changes in the significant line items contained in the FY 2012 Approved Budget excluding fire districts:

- While anticipating major increases in costs to the county for health insurance for FY 2012, the total amount spent decreased $2,297 or less than 0.01% due to employees contributing more for their coverage.
- Increased budget contributions for property and liability insurance by less than 0.05% $1,720 for FY2012.
- Increased total fuel expenditures by 2.23% or $15,725 due to higher anticipated fuel costs throughout the county.
- Increased maintenance contracts throughout the county by 9.01% or $56,458 due to the addition of major equipment found throughout many of the recent capital projects completed over the past year. This also applies to other pieces of equipment coming to end of life cycles that require upgrading to new maintenance contracts, such as a network core switch.

Summary of FY 2012 Departmental Changes

- The Board of Voter Registration and the Board of Elections were combined in FY 2011 and were budgeted as one entity for the first time in FY 2012.
- Due to the retirement of the senior building inspector in the Protective Inspections Department, much of the inspections work is outsourced with a contractual arrangement with the City of Jefferson. Only one inspector remains in the Public Development Division.
- The Rural Transit Department (Section 5311 program) was reinstated and fully funded after only budgeting for the first half of 2011. The FY 2012 budget for Transit is fully funded for 12-month operations.

Summary of New Positions

There were no new positions approved for FY 2012.

Summary of Salary Increases/Decreases

The FY 2012 Approved Budget includes no cost of living adjustment or any further wage and salary study increases stemming from 2007. Instead, the FY 2012 Approved Budget again contains 12 furlough days totaling an organization-wide savings of an estimated $664,410 in salaries and benefits.

There were no reductions-in-force in 2012. However, most of the savings gained in the 2011 reduction in force of 21 positions and also elimination of 21 vacated positions are still seen in 2012 with the exception of a few reduced positions that we refilled later in 2011. 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 2012 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 November, 2010. The tax became effective as of July 1, 2011. The SPLOST tax is the county's primary source of funds for capital projects. This 1% sales tax is expected to yield $47.52 million over a six-year period or an average of $7.92 million per year. The county's share of these taxes over a six-year period will equal approximately $33.75 million. These funds will be distributed as follows:

SPLOST V				
	Total SPLOST Budget		2012 Budget	
County Debt	$	23,747,657	**$**	**3,957,943**
County EMS		1,200,000		**200,000**
County Roads		6,800,000		**1,133,333**
County Parks		2,000,000		**333,333**
		33,747,657		**5,624,610**
City				
Arcade	$	1,250,654	$	208,442
Braselton		1,126,690		187,782
Commerce		4,067,380		677,897
Hoschton		932,481		155,414
Jefferson		4,067,380		677,897
Maysville		431,117		71,853
Nicholson		1,147,351		191,225
Pendergrass		371,890		61,982
Talmo		377,400		62,900
	$	13,772,343	$	2,295,391
SPLOST V Totals	***$***	***47,520,000***	***$***	***7,920,000***
City Roads	$	4,028,769	**$**	**671,462**
City Libraries		450,056		**75,009**
City Water		4,068,549		**678,092**
City Recreation		4,130,027		**688,338**
City Facilities		1,094,941		**182,490**
	$	13,772,343	$	2,295,391

Changes in Fund Balance:

	2008	2009	2010	2011	2012
CHANGES IN FUND BALANCE:	**ACTUAL**	**ACTUAL**	**ACTUAL**	**BUDGET**	**APPROVED**
Fund Balance - Beginning of Year	$ 8,386,947	$ 8,878,005	$ 9,825,916	$ 9,943,100	$ 8,181,458
Excess Revenues over Expenditures	491,058	947,911	117,184	-	-
Cumulative Effect of a Change	-		-	-	-
In Accounting Principle & Prior Period Adjustments	-		-	-	-
Use of Fund Balance in FY11 Budget	-		-	(1,761,642)	(2,217,396)
Undesignated Fund Balance - End of Year	$ 8,878,005	$ 9,825,916	$ 9,943,100	$ 8,181,458	$ 5,964,062

The total Fund Balance, based on budget, at the end of FY 2012 is expected to equal approximately $5,964,062 or 17.91% of the General Fund Revenues, exclusive of Other Financing Sources.

While the aforementioned amounts are based on budget, the county expects to end fiscal year 2011 in a close to break-even posture given the divesture of capital assets. Capital assets increase net current assets or fund balance in a governmental fund. Therefore, it is anticipated that the $1,761,642 that was appropriated to balance the FY2011 budget will not be drawn upon.

The FY 2012 budget was balanced with the use of prior years' reserves in the amount of $2,217,396.

Recent County Capital Project History

Major County Projects Since 2008			
County Building/Facility Projects	**Status**	**Funding Source**	**Cost**
New Courthouse (2004)	Complete	Bonds	$ 28,178,841
New Jail with Old Jail Demolition	Complete	SPLOST	31,406,246
Fire Training Center	Complete	SPLOST/Bonds	5,814,447
East Jackson Sports Complex and Walking Trails	Complete	SPLOST	1,496,792
Horse Riding Arena @ Hurricane Shoals Park	Complete	SPLOST	158,452
Airport Runway Expansion Project	Complete	Federal and State Grant/Local Funds	7,086,624
Hoschton Park	Complete	SPLOST	1,336,306
IW Davis Correctional Facility Renovation	Complete	General Fund	627,096
Senior Citizens Center Expansion	Complete	Federal Grant/General Fund	1,039,626
New Transfer Station	Complete	Local Funds	2,020,617
Propane Fueling Station	Complete	Local Funds	99,638
Historic Courthouse Restoration	In Progress	Bonds	1,875,231
450 mhz radio/cell tower emergency response system upgrade (8 towers)	In Progress	Bonds	2,124,383
West Jackson EMS Station	In Progress	SPLOST	64,040
Plainview EMS Station	On Hold	SPLOST	1,766
Commerce EMS Station	On Hold	SPLOST	3,308
Other Building Projects - Improvements	**Status**	**Funding Source**	**Cost**
Airport Hangar Drainage Remediation	Complete	General Fund	$ 35,252
Health Department Renovation	Complete	SPLOST	394,066
Commerce Service Center Renovation - Partial	Complete	General Fund	245,600
Mountain Creek Church Field Fence Replacement and Field Repair	Complete	SPLOST	11,638
Miniature Golf Course @ Hurricane Shoals Park	Complete	SPLOST	160,551
Fiber Connection from Courthouse to Adminsitration Building	Complete	Bonds	300,522
Pat Bell Conference Center Renovation @ Hurricane Shoals Park	Complete	SPLOST	43,983
Lanier Technical College - General Space Renovation	Complete	General Fund	357,304
Recreation Master Plan	Complete	SPLOST	10,700
West Jackson Primary School Gym Floor Replacement	Complete	SPLOST	69,487
Sell's Mill Park Erosion Control and Remediation	Complete	SPLOST	35,476
County Farm Government Complex Master Plan	In Progress	Bonds	59,531
Restrooms and Concession Buildings at West Jackson Middle School	Complete	SPLOST	393,678
Bear Creek Boat Docks	Complete	SPLOST/Local Funds	19,682
West Jackson Park - Phase II Construction	Complete	SPLOST	428,847
Airport Land Acquisition	Complete	Federal and State Grant/Local Funds	2,786,431
Lanier Technical College - Industrial Instruction Lab	In Progress	ARC Grant	-
Track and Field Additions at West Jackson Middle School	On Hold	SPLOST	398
East Jackson Park Tennis Courts	On Hold	SPLOST	813
Renovation of old Correctional Institution Building for Offices	On Hold	General Fund	1,472
County Road Projects from Economic Development Bonds (Since 2004)	**Status**	**Funding Source**	
Braselton Industrial Parkway	Complete	Economic Development Bonds	$ 259,677
Concord Road	Complete	Economic Development Bonds	3,305,195
Crooked Creek & Edward Creek Sewer Projects	Complete	Economic Development Bonds	1,182,386
Possum Creek Bridge	Complete	Economic Development Bonds	642,826
Steve Reynolds Blvd Construction & Signalization	Complete	Economic Development Bonds	6,363,224
I-85 & S.R. 60 Interchange Justification Report and Plans	Complete	Economic Development Bonds	147,577
Valentine Industrial Park Construction & Signalization	Complete	Economic Development Bonds	2,723,421
Hog Mountain Road Phase I	Complete	Economic Development Bonds/City of Jefferson	1,488,283
John B. Brooks Road Improvments - U.S. 129 to S.R. 332	Complete	Economic Development Bonds/City of Jefferson	885,440
Zion Church Road Construction Phases I & II	In Progress	Economic Development Bonds	54,842,284
Engineering S.R. 53 from I-85 to S.R. 332	In Progress	Economic Development Bonds	203,729
Transportation Plan	In Progress	Economic Development Bonds	364,587
Tanger Blvd Extention	On Hold	Economic Development Bonds	795,908
Bana Road Phases I & II	On Hold	Economic Development Bonds	31,652
Hospital Rd/U.S. 441 Connector Project	On Hold	Economic Development Bonds	-
S.R. 82 Airport Connecting Road	Planned	Economic Development Bonds	-
Other Road Projects from Various Financing Sources (Since 2008)	**Status**	**Funding Source**	
South Apple Valley Road Safety Upgrade	Complete	GA DOT Funds/SPLOST	$ 369,873
U.S. 129/Old Pendergrass Road Intersection Safety Improvement	Complete	Jackson County SPLOST/City of Jefferson	807,627
Phase II Water Resource Study	Complete	General Fund	289,400
Gum Springs Road Sidewalk and Safety Improvements	Complete	SPLOST	19,381
Whitaker Downs Sidewalk Improvement	Complete	SPLOST	2,340
Lipscomb Lake Rd Bridge Replacement	Complete	SPLOST	448,036
Orthorectified Photography Project	Complete	Economic Development Bonds	219,871
30.06 county roadway miles resurfaced in 2008-09	Complete	SPLOST/State Aid	34,917
8.0 county roadway miles resurfaced in 2010	Complete	SPLOST/State Aid	403,557
Diamond Hill Church Rd Bridge Work	Complete	SPLOST	77,643
HWY 124/332 Signalization	Complete	SPLOST	165,550
6.81 miles of roadway resurfaced in 2011 (LMIG)	Complete	State Aid	475,000
Galilee Church Rd Bridge Over Middle Oconee River	In Progress	SPLOST	250,000
Dixon Bridge Replacement	In Progress	SPLOST	552,240
Gum Springs Church Road Realignment and Widening	In Progress	SPLOST	981,060
Montgomery Shores Pipe and Dam Crossing Replacement	Complete	SPLOST	21,368
Retroreflectivity Project - Comprehensive Road Sign Inventory & Replacement	In Progress	General Fund	350,000

Non-Routine Capital Expenditures

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

There are no other non-routine capital expenditures budgeted or expected in FY 2012.

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, 2011. This is the tenth 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 couple of years, 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 2012 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 2012, 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 2012 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 2012 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 2012 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 (57.74%), and the Local Option Sales Tax (LOST). In FY 2012, the county estimates LOST receipts to total $5,300,000, or 14.88% of the General Fund revenue base. Other significant sources are the insurance premium, intangible recording, and other taxes (4.65%), charges for services (7.15%), and intergovernmental revenues (5.61%). In FY 2012, the General Fund budget was balanced with the use of Prior Years' Reserves in the amount of $2,217,396 or 6.23% of the General Fund revenues.

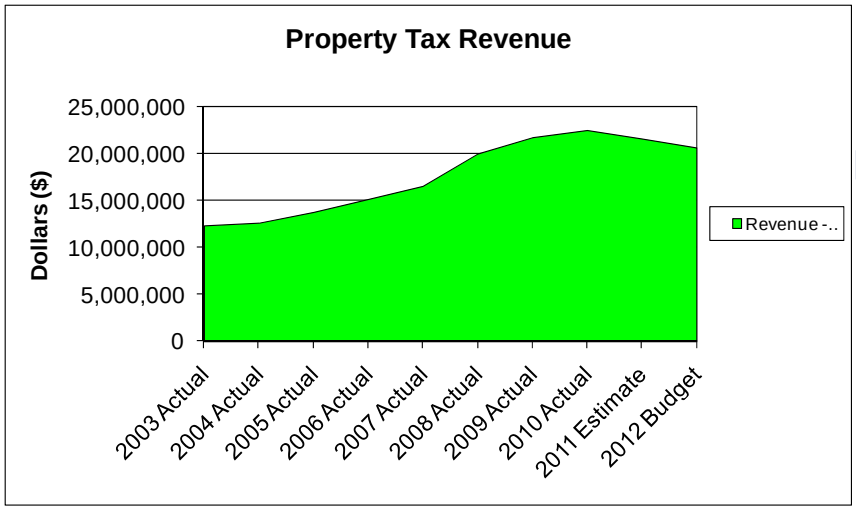
Additionally, the county uses trend analysis and actual performance to project revenues. The county considers changes in the local economy and state legislation when using this forecasting method. This forecasting occurs by monitoring the revenue stream on a monthly basis and comparing those figures 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 2012 General Fund Revenue and Sources Summary

REVENUE AND OTHER SOURCES	APPROVED 2011 BUDGET	APPROVED 2012 BUDGET	PERCENT 0F 2012 TOTAL	CHANGE FROM 2011 BUDGET	PERCENT CHANGE 2012-2011
PROPERTY TAXES	$ 21,285,034	$ 20,567,400	57.74%	$ (717,634)	-3.37%
SALES TAX	5,300,000	5,300,000	14.88%	-	0.00%
OTHER TAXES	1,874,447	1,658,000	4.65%	(216,447)	-11.55%
LICENSES & PERMITS	122,800	126,500	0.36%	3,700	3.01%
INTERGOVERNMENTAL REVENUE	1,954,111	1,999,480	5.61%	45,369	2.32%
CHARGES FOR SERVICES	2,305,003	2,548,200	7.15%	243,197	10.55%
FINES & FORFEITURES	926,995	984,000	2.76%	57,005	6.15%
OTHER REVENUES	137,000	112,600	0.32%	(24,400)	-17.81%
TOTAL REVENUES	**33,905,390**	**33,296,180**	**93.48%**	**(609,210)**	**-1.80%**
OTHER FINANCING SOURCES					
TRANSFERS IN	86,566	106,794	0.30%	20,228	23.37%
PRIOR YEAR FUND BALANCE	1,761,642	2,217,396	6.23%	455,754	n/a
TOTAL REVENUES & OTHER SOURCES	**$ 35,753,598**	**$ 35,620,370**	**100.0%**	**$ (133,228)**	**-0.37%**

Property Tax

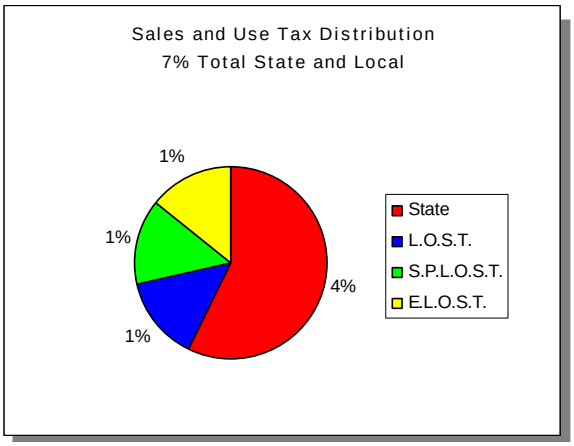
The property tax is expected to raise $20,567,400, a 3.37% or $717,634 decrease from the FY 2011 Approved Budget total. Budget figures for FY 2012 were based on 8.61 mills for unincorporated areas and 9.58 mills for incorporated areas. Setting the millage rate and collecting the taxes is traditionally 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 4.53% or $82,702,648 contraction of the digest. This has forced the county commission to continue close examination of the level of services and how they are provided for the citizens of Jackson County.

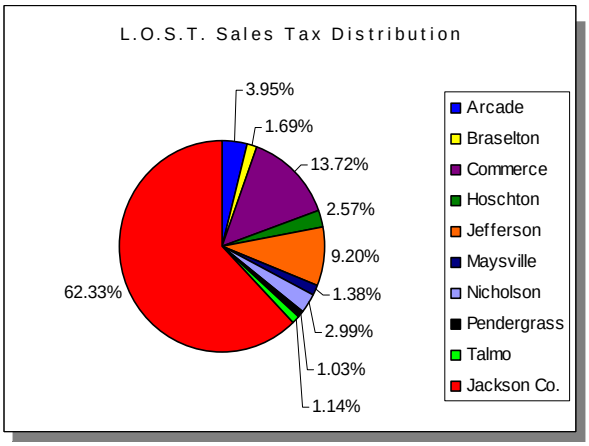


Year	Revenue - Dollars ($)
2003 Actual	12,293,038
2004 Actual	12,576,267
2005 Actual	13,723,239
2006 Actual	15,100,066
2007 Actual	16,490,486
2008 Actual	19,916,982
2009 Actual	21,643,040
2010 Actual	22,418,698
2011 Estimate	21,519,129
2012 Budget	20,567,400

Sales Tax

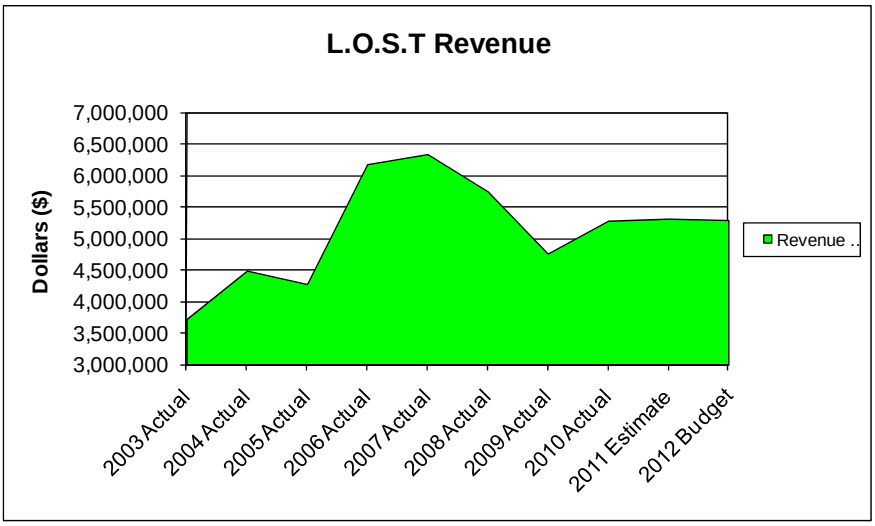
The Local Option Sales Tax (LOST) is a retail sales and use tax of 1%. The Sales and Use Tax Rate in Jackson County is presently 7%, and is distributed as follows: 4% State, 1% Local Option Sales Tax, 1% Special Purpose Local Option Sales Tax, and 1% Education Local Option Sales Tax.





Sales Tax continued…

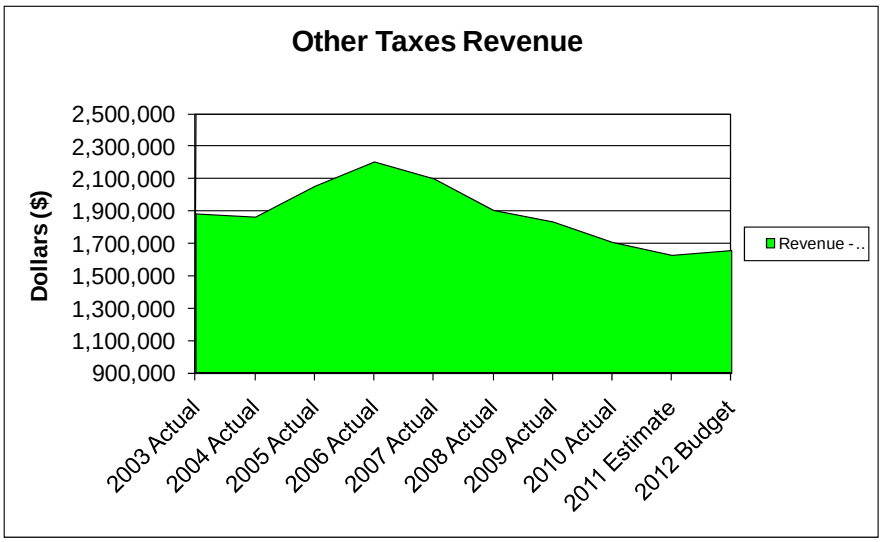
The Local Option Sales Tax, the second most significant revenue source for Jackson County, is projected to generate $5,300,000, which is the same as the FY 2011 Approved Budget. This is primarily attributable to projections of sales tax remaining flat from 2011 budget estimates due to the sluggish economy and still-low consumer confidence and high unemployment.



Year	Revenue - Dollars ($)
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 Actual	5,288,042
2011 Estimate	5,321,000
2012 Budget	5,300,000

Other Taxes

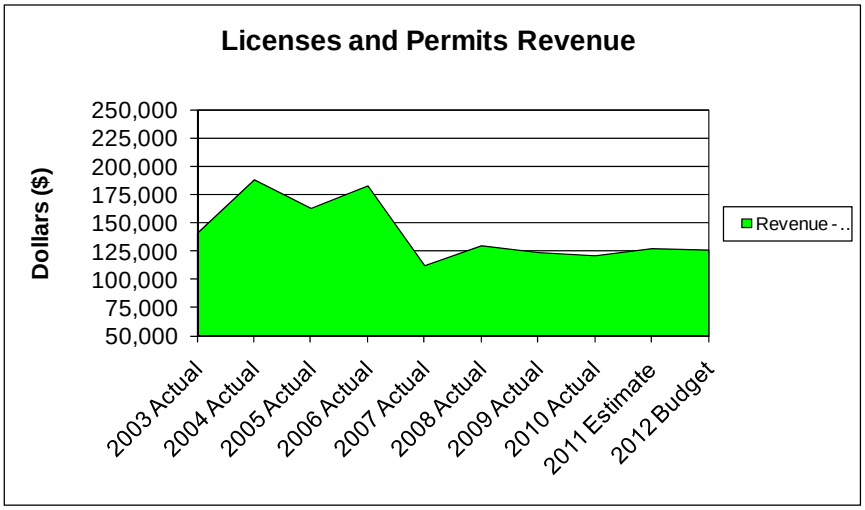
Other taxes are expected to realize $1,658,000 in FY 2012, an 11.55% or $216,447 decrease from the FY 2011 Approved Budget. These taxes are primarily the insurance premiums tax, intangible recording tax on real estate debt and the real estate transfer tax. The primary attributable cause for a large decrease in "Other Taxes" is a $20,000 or 33.33% decrease in commissions on intangible taxes and a significant decrease of $100,000 or 35.09% for intangible recording taxes. Other major decreases include an $85,447 or 6.40% decrease in insurance premium taxes. All of these tax declines are resultant of the sustained suppression in the housing market and its subsequent effects on the economy in general.



Year	Revenue - Dollars ($)
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	1,835,010
2010 Actual	1,708,183
2011 Estimate	1,628,170
2012 Budget	1,658,000

Licenses & Permits

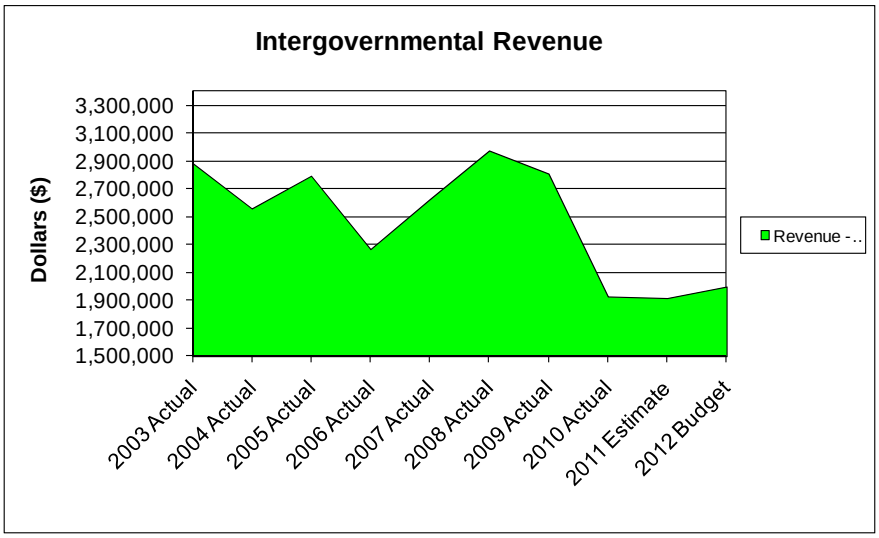
Licenses and permit fees are expected to yield $126,500 in FY 2012. This represents a 3.01% or $3,700 increase from the FY 2011 Approved Budget. Revenues are generally flat in all categories.



Year	Revenue - Dollars ($)
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 Actual	121,509
2011 Estimate	127,777
2012 Budget	126,500

Intergovernmental Revenue

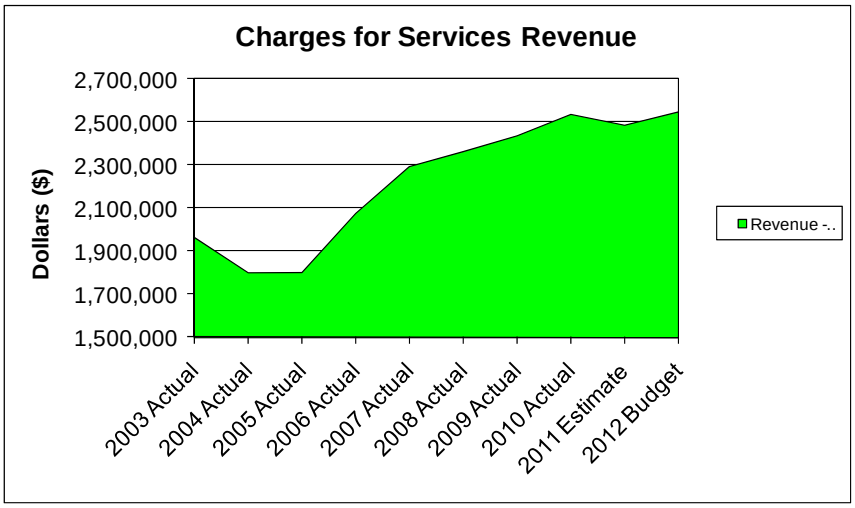
Intergovernmental revenues are anticipated at $1,999,480, an increase of 2.32% or $45,369 from the FY 2011 Approved Budget. Of this amount, $1,460,000 relates to subsidies received from the State of Georgia for inmates housed at the Jackson County Correctional Institute. There was an addition of $28,280 for reimbursements from other member circuit counties for law library salary reimbursements.



Year	Revenue - Dollars ($)
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 Actual	1,928,050
2011 Estimate	1,916,870
2012 Budget	1,999,480

Charges for Services

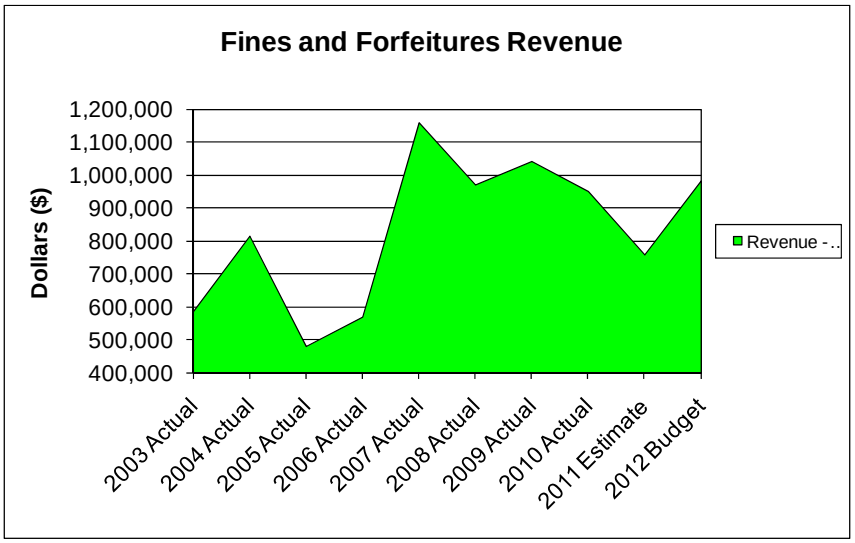
Charges for services include fees for recording real estate deeds and other miscellaneous charges. With respect to the FY 2012 Approved Budget figures, service charges are expected to yield $2,548,200. This represents an increase of 10.55%, or $243,197 over the FY 2011 Approved Budget. The budgeted increase is primarily the result of a 44.83% or $65,000 increase on Magistrate Collections and reflecting actual collections on other line items based on prior years' collections. Also, with the addition of new special street light tax districts there is an additional 21.62% or $48,000 in revenue to offset the corresponding expenditures.



Year	Revenue - Dollars ($)
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 Actual	2,536,471
2011 Estimate	2,486,310
2012 Budget	2,548,200

Fines and Forfeitures

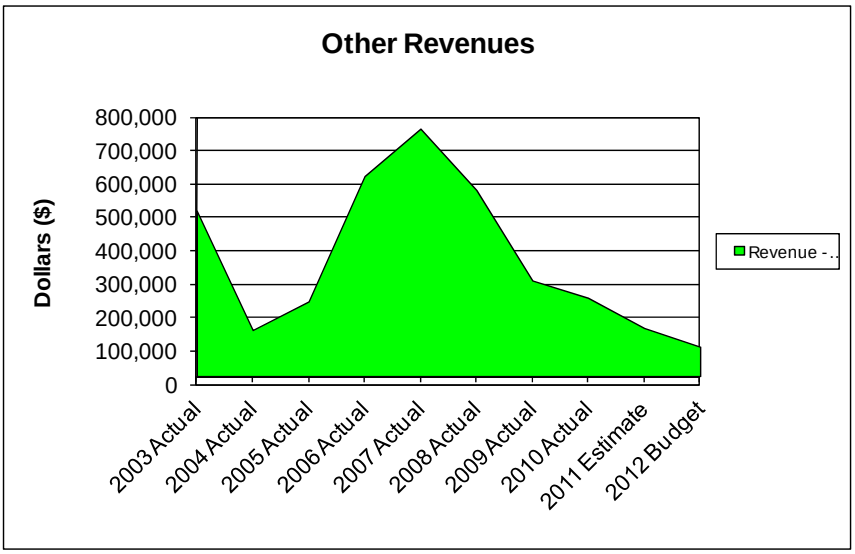
Fines and forfeitures are estimated to yield a total of $984,000 in FY 2012, representing a 6.15% or $57,005 increase from the FY 2011 Approved Budget as a result of a corresponding increase in State Court Fines.



Year	Revenue - Dollars ($)
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 Actual	951,896
2011 Estimate	759,096
2012 Budget	984,000

Other Revenue

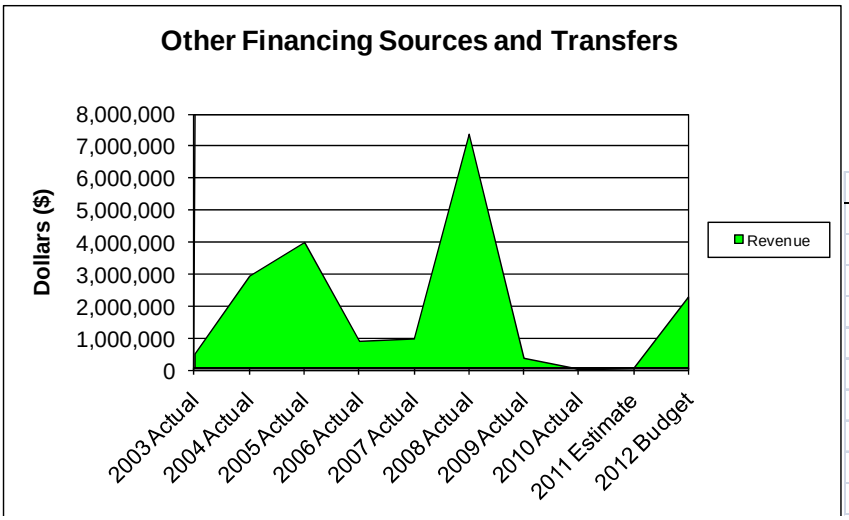
Other revenue is primarily comprised of interest on investments. In FY 2012, these revenue sources are estimated to yield $112,600. This represents a decrease of 17.81%, or $24,400 over the FY 2011 Approved Budget. The decrease is primarily attributed to a decline in interest rates and less aggregate General Fund monies invested.



Year	Revenue - Dollars ($)
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 Actual	258,866
2011 Estimate	168,551
2012 Budget	112,600

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 change in this revenue function for FY 2012 is the increase in prior years' reserves used for balancing the FY 2012 budget. This amount increased 25.87% or $455,754 to $2,217,396. Additionally there is a new transfer in from the Law Library Fund in the amount of $20,228.



Year	Revenue
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	423,726
2010 Actual	85,689
2011 Estimate	107,127
2012 Budget	2,324,190

Summary of Uses (Expenditures and Transfers)

As illustrated in the table below, total General Fund expenditures decreased $133,228 or 0.37%. Most of the decreases in expenditures are attributable to a 4.25% or $529,399 decrease in transfers out to other funds. Salary adjustments for personnel deriving from furloughs, some decreased contributions for employee retirement benefits, and a decrease in many operating costs continue for 2012. Transfers out have decreased due to retiring principal and interest on outstanding debt obligations. Also there is a slight decrease 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 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 2012 Approved General Fund Expenditures and Transfers Summary

FUNCTION	APPROVED 2011 BUDGET	APPROVED 2012 BUDGET	PERCENT 0F 2012 TOTAL	CHANGE FROM 2011 BUDGET	PERCENT CHANGE 2012-2011
GENERAL GOVERNMENT	$ 4,042,752	$ 4,319,961	12.13%	$ 277,209	6.86%
PUBLIC SAFETY	12,820,831	12,925,991	36.29%	105,160	0.82%
COURT SYSTEM	3,018,653	3,087,480	8.67%	68,827	2.28%
PUBLIC WORKS	1,819,838	1,754,533	4.93%	(65,305)	-3.59%
HEALTH AND WELFARE	56,242	85,128	0.24%	28,886	51.36%
INDEPENDENT AGENCIES	342,333	337,659	0.95%	(4,674)	-1.37%
NON-DEPARTMENTAL	1,191,295	1,177,363	3.31%	(13,932)	-1.17%
TOTAL EXPENDITURES	**23,291,944**	**23,688,115**	**66.52%**	**396,171**	**1.70%**
OTHER FINANCING USES					
TRANSFERS OUT	12,461,654	11,932,255	33.50%	(529,399)	-4.25%
TOTAL EXPENDITURES & OTHER USES	**$ 35,753,598**	**$ 35,620,370**	**100.0%**	**$ (133,228)**	**-0.37%**

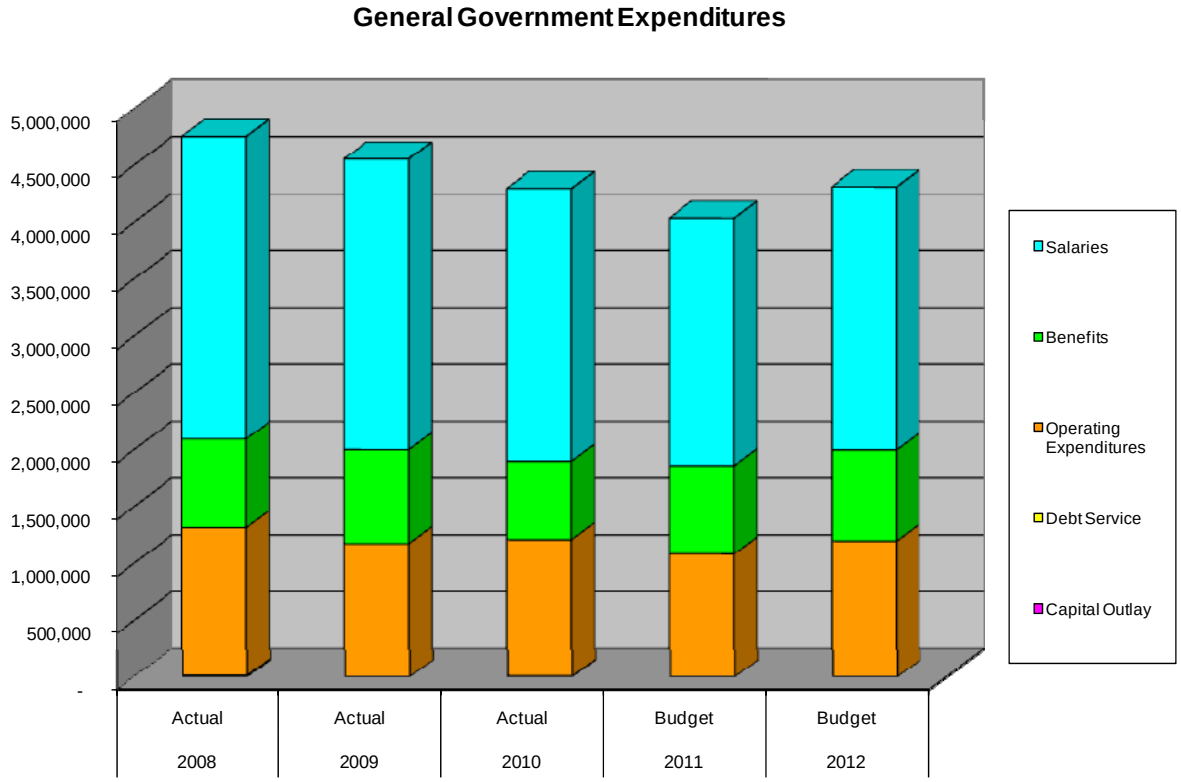
General Government Function

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 2012 Approved General Government Expenditures

	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget	Difference 2012-2011	Percent Change
Salaries and Wages	$ 2,657,612	$ 2,555,380	$ 2,396,425	$ 2,173,786	$ 2,313,797	$ 140,011	6.44%
Benefits	780,308	826,420	691,253	776,868	801,056	24,188	3.11%
Operating Expenditures	1,308,935	1,182,453	1,210,992	1,092,098	1,205,108	113,010	10.35%
Debt Service	13,276	-	-	-	-	-	n/a
Capital Outlay	-	-	6,350	-	-	-	n/a
Total	**$ 4,760,131**	**$ 4,564,253**	**$ 4,305,020**	**$ 4,042,752**	**$ 4,319,961**	**$ 277,209**	**6.86%**



General Government Expenditures for FY 2012 total $4,319,961 which represents a 6.86% or $277,209 increase from FY 2011 budget amounts. Salaries have increased 6.44% or $140,011 primarily as the result of poll moving workers' salaries from the Court System into the newly combined Board of Registration and Elections. Benefits have increased 3.11% or $24,188 primarily as a result of corresponding increases to the salaries. Operating expenditures increased 10.35% or $113,010 due to increases in maintenance contracts for Buildings & Grounds, and I.T. and new required software updates in Finance.

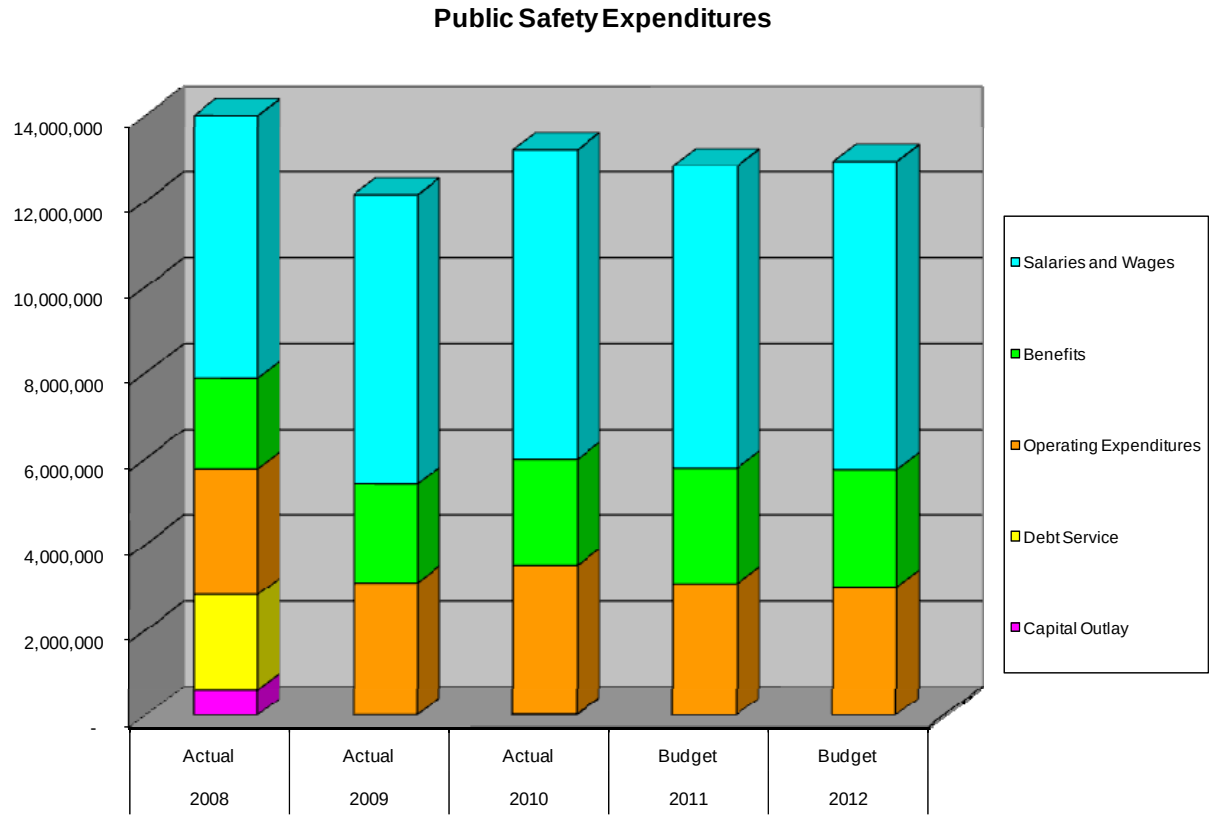
Public Safety Function

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) Firemens' Association, (8) Animal Control, and (9) Animal Shelter Services.

The Public Safety function makes up the largest expenditure group equaling $12,925,991 or 36.29% of the General Fund budget. This reflects the county's commitment to a level of excellence in protection services.

FY 2012 Approved Public Safety Expenditures

	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget	Difference 2012-2011	Percent Change
Salaries and Wages	$ 6,110,062	$ 6,742,818	$ 7,207,548	$ 7,036,498	$ 7,173,808	$ 137,310	1.95%
Benefits	2,106,180	2,299,163	2,481,425	2,701,843	2,740,231	38,388	1.42%
Operating Expenditures	2,936,388	3,097,557	3,480,602	3,082,490	3,011,952	(70,538)	-2.29%
Debt Service	2,228,141	-	-	-	-	-	n/a
Capital Outlay	601,859	7,718	21,500	-	-	-	n/a
Total	**$ 13,982,630**	**$ 12,147,256**	**$ 13,191,075**	**$ 12,820,831**	**$ 12,925,991**	**$ 105,160**	**0.82%**



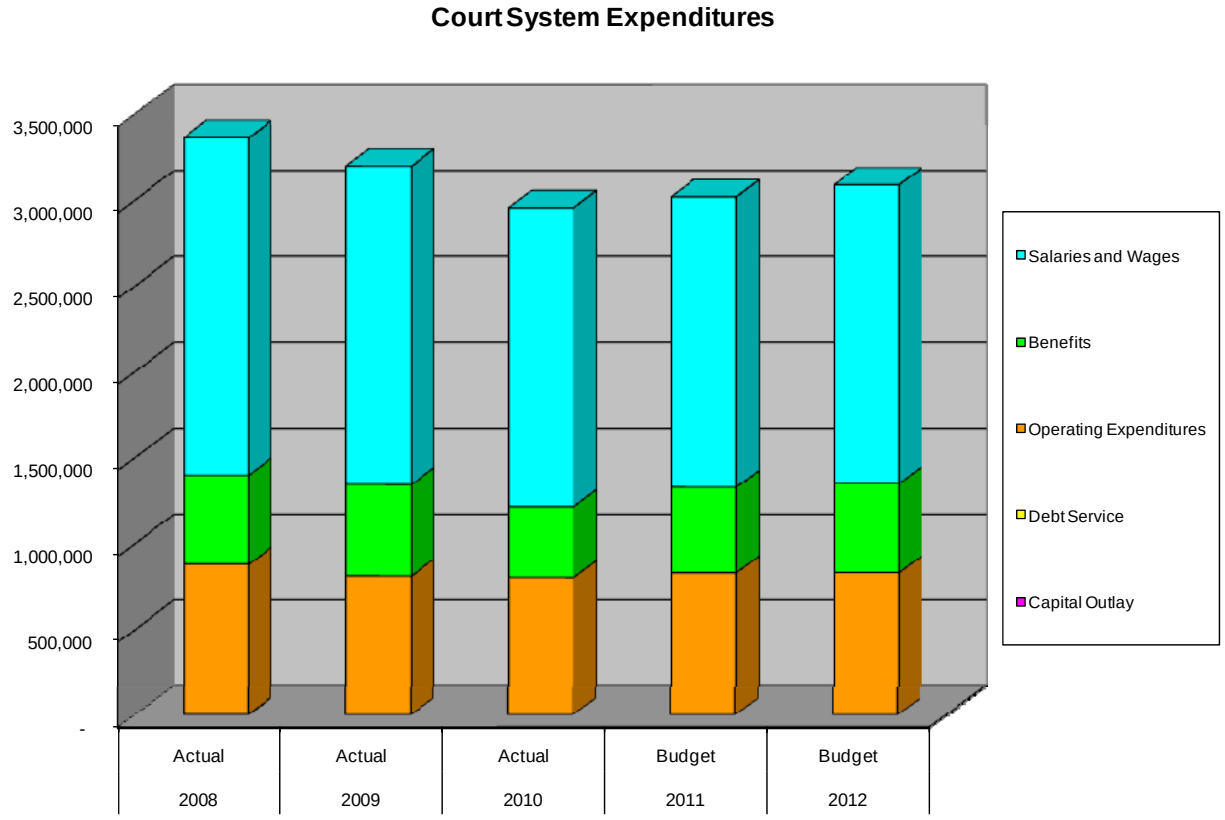
Salaries increased by 1.95% or $137,310 due to the phasing in of positions hired during the latter part of 2011. Benefits increased by a corresponding 1.42% or $38,388. No additional new positions were budgeted in 2012. Operating expenditures have decreased 2.29% or $70,558 primarily due to decreases in fuel expenditures in the Sheriff's department as a result of running propane-equipped cruisers.

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 (Dissolved), (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 2012 Approved Court System Expenditures

	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget	Difference 2012-2011	Percent Change
Salaries and Wages	1,962,829	1,852,813	1,739,806	1,689,765	1,737,040	$ 47,275	2.80%
Benefits	518,802	532,592	413,256	498,556	519,224	20,668	4.15%
Operating Expenditures	877,347	811,717	802,885	830,332	831,216	884	0.11%
Debt Service	3,200	-	-	-	-	-	n/a
Capital Outlay	-	-	-	-	-	-	n/a
Total	**$ 3,362,178**	**$ 3,197,122**	**$ 2,955,947**	**$ 3,018,653**	**$ 3,087,480**	**$ 68,827**	**2.28%**



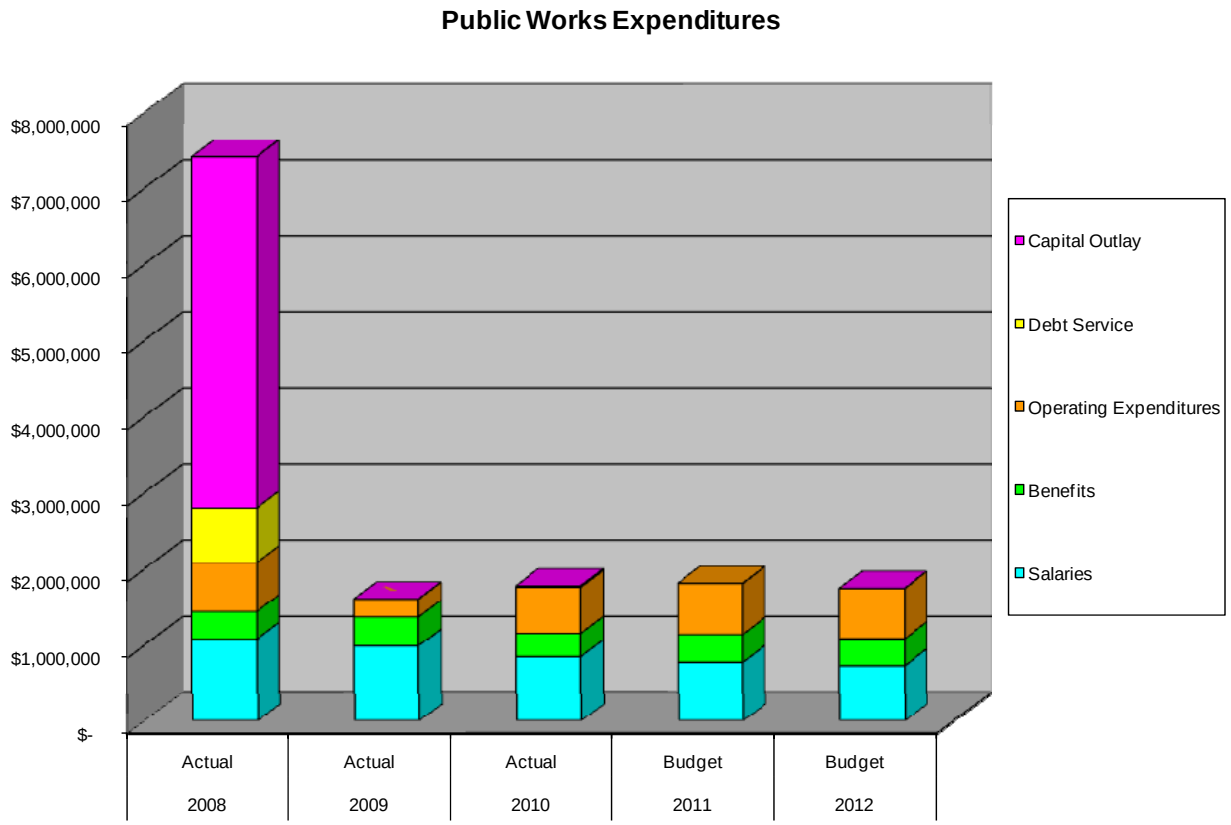
Salaries have increased 2.80% and benefits increased by 4.15%. Salaries and benefits have increased primarily due to the inclusion of a new Law Librarian position in the Superior Court budget. Lastly, operating expenditures have increased 0.11% primarily due to software licensing and maintenance contract increases.

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

	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget	Difference 2012-2011	Percent Change
Salaries and Wages	$ 1,089,776	$ 1,001,040	$ 858,706	$ 784,698	$ 739,831	$ (44,867)	-5.72%
Benefits	360,607	379,707	308,312	368,948	356,478	(12,470)	-3.38%
Operating Expenditures	643,154	235,410	602,016	666,192	658,225	(7,967)	-1.20%
Debt Service	717,245	-	-	-	-	-	n/a
Capital Outlay	4,614,767	-	17,500	-	-	-	n/a
Total	**$ 7,425,549**	**$ 1,616,157**	**$ 1,786,534**	**$ 1,819,838**	**$ 1,754,534**	**$ (65,304)**	**-3.59%**



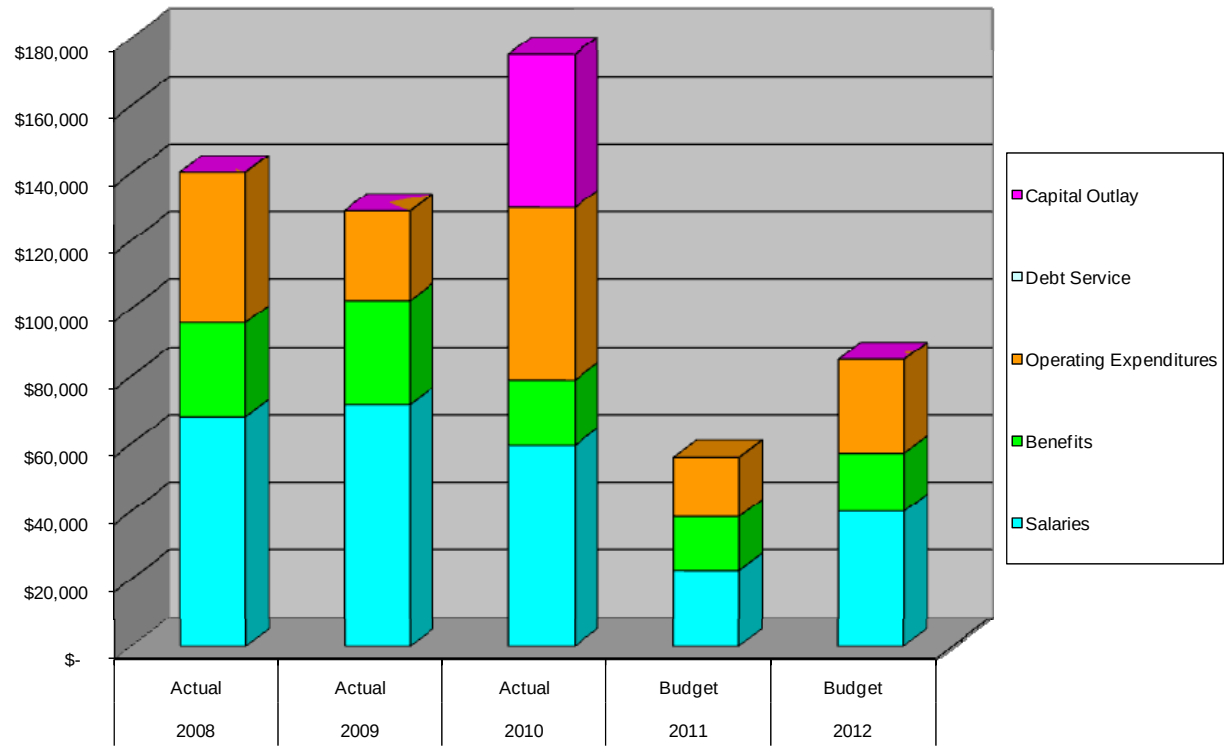
The FY 2012 budget for the Public Works function has decreased 3.59% or $65,304 from the FY 2011 budgeted amount. Salaries have decreased 5.72% or $44,867 primarily due attrition in the Road Department. Benefits have decreased by a corresponding 3.38% or $12,470. Operating expenditures have decreased 1.20% or $7,967 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

	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget	Difference 2012-2011	Percent Change
Salaries and Wages	$ 68,204	$ 71,771	$ 59,742	$ 22,816	$ 40,305	$ 17,489	76.65%
Benefits	27,813	30,767	19,351	15,905	17,150	1,245	7.83%
Operating Expenditures	44,403	26,513	50,981	17,521	27,672	10,151	57.94%
Debt Service	-	-	-	-	-	-	n/a
Capital Outlay	-	-	45,200	-	-	-	n/a
Total	**$ 140,420**	**$ 129,051**	**$ 175,274**	**$ 56,242**	**$ 85,127**	**$ 28,885**	**51.36%**



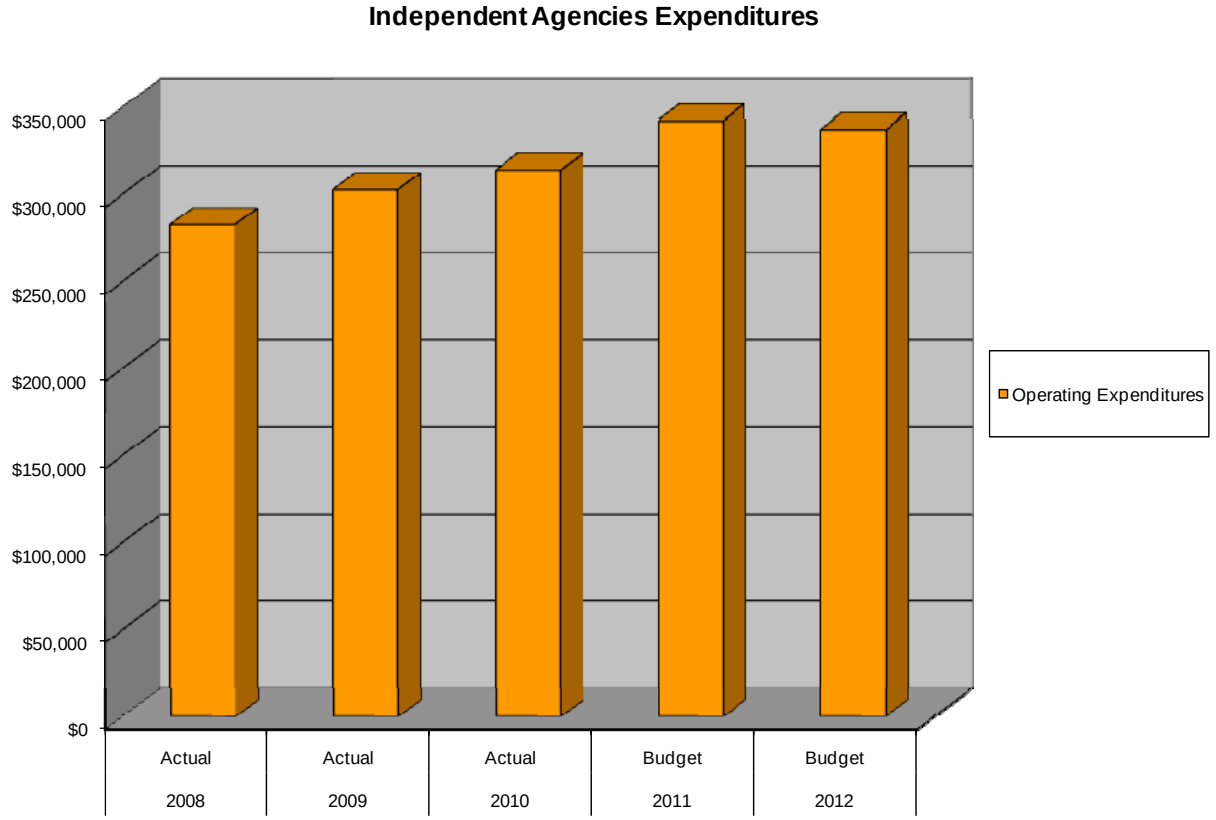
Health and welfare expenditures have increased $28,885 or 51.36% as the result of reinstating full funding for the renewal of the Jackson County's Section 5311 Rural Transportation Program.

Independent Agencies Function:

This includes numerous agencies that receive grant-in-aid from the county but which are not operated by the county. These include the Department of Family and Children Services (DFACS), North Georgia Mental Health, Piedmont Regional Library, Economic Development through the Chamber of Commerce and other agencies. For FY 2012, there is a slight decrease in independent agencies expenditures from FY 2011 in the amount of $4,674 or 1.37% due to a rate increase from the Georgia Forestry Service.

FY 2011 Approved Independent Agencies Expenditures

	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget	Difference 2012-2011	Percent Change
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Benefits	-	-	-	-	-	-	n/a
Operating Expenditures	282,930	303,093	314,395	342,333	337,659	(4,674)	-1.37%
Debt Service	-	-	-	-	-	-	n/a
Capital Outlay	-	-	-	-	-	-	n/a
Total	**$ 282,930**	**$ 303,093**	**$ 314,395**	**$ 342,333**	**$ 337,659**	**$ (4,674)**	**-1.37%**

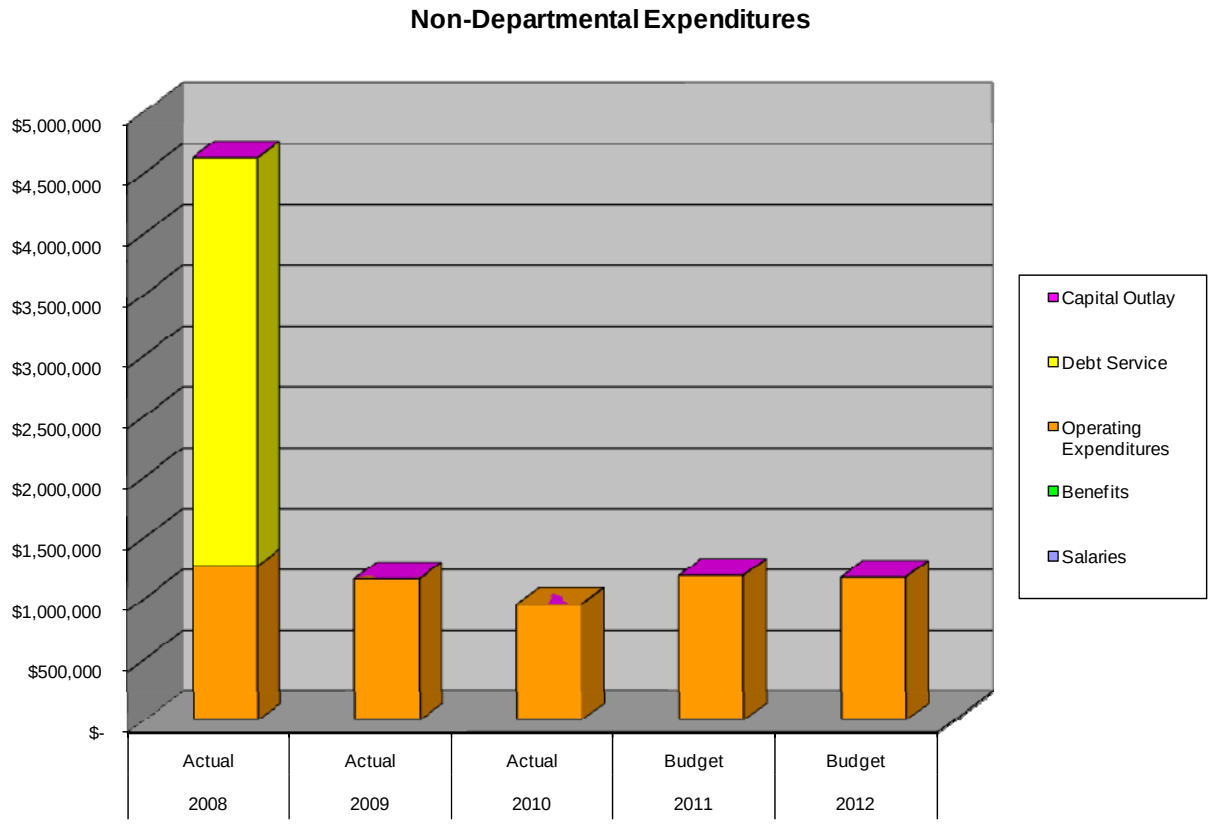


Non-Departmental Function

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 2012. The overall 2012 non-departmental budget has decreased $13,932 or 1.17% from FY 2011 primarily due to a decrease in legal fees.

FY 2011 Approved Non-Departmental Expenditures

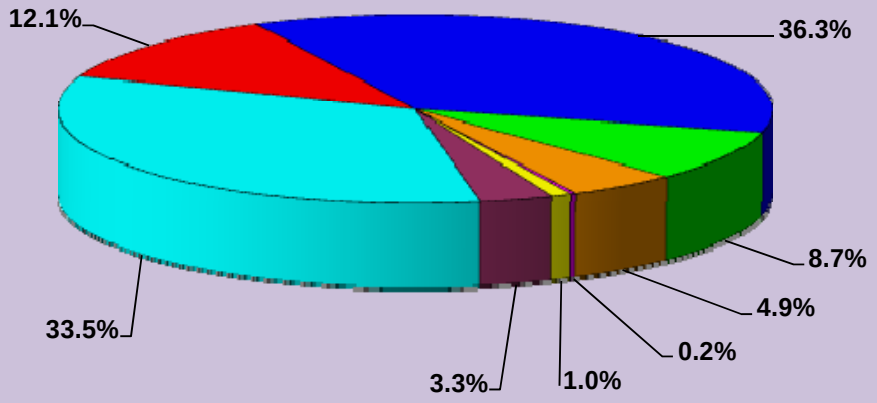
	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget	Difference 2012-2011	Percent Change
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Benefits	-	-	-	-	-	-	n/a
Operating Expenditures	1,271,369	1,164,454	955,497	1,191,295	1,177,363	(13,932)	-1.17%
Debt Service	3,352,195	-	-	-	-	-	n/a
Capital Outlay	-	-	-	-	-	-	n/a
Total	**$ 4,623,564**	**$ 1,164,454**	**$ 955,497**	**$ 1,191,295**	**$ 1,177,363**	**$ (13,932)**	**-1.17%**



General Fund Expenditures by Government Function for FY 2012

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

General Government	$0.12
Public Safety	0.36
Court System	0.09
Public Works	0.05
Health and Welfare	<0.01
Independent Agencies	<0.01
Non-Departmental	0.03
Transfers Out	0.34
TOTAL	$1.00

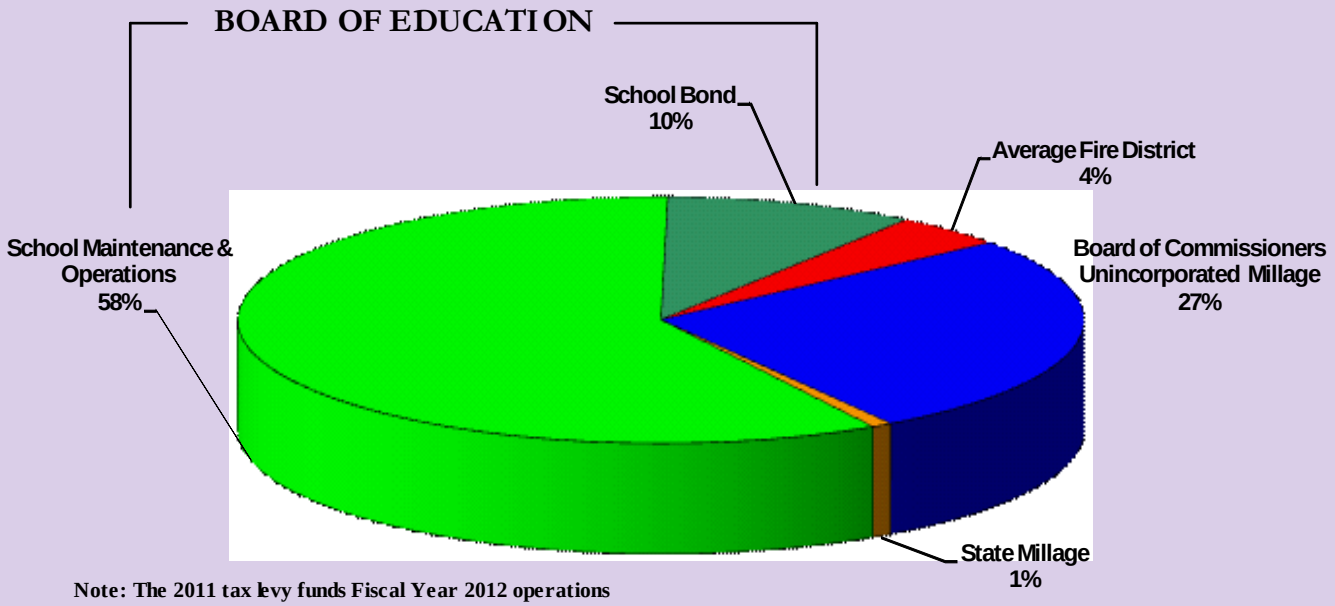


BREAKDOWN OF TAX RATES

(TOTAL TAXES LEVIED: APPROXIMATELY 32.258 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



Note: The 2011 tax levy funds Fiscal Year 2012 operations

Fund Balance

General Fund -

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

The assigned, unassigned General Fund balance at the close of FY 2010 was $7,100,912 as shown on the chart below

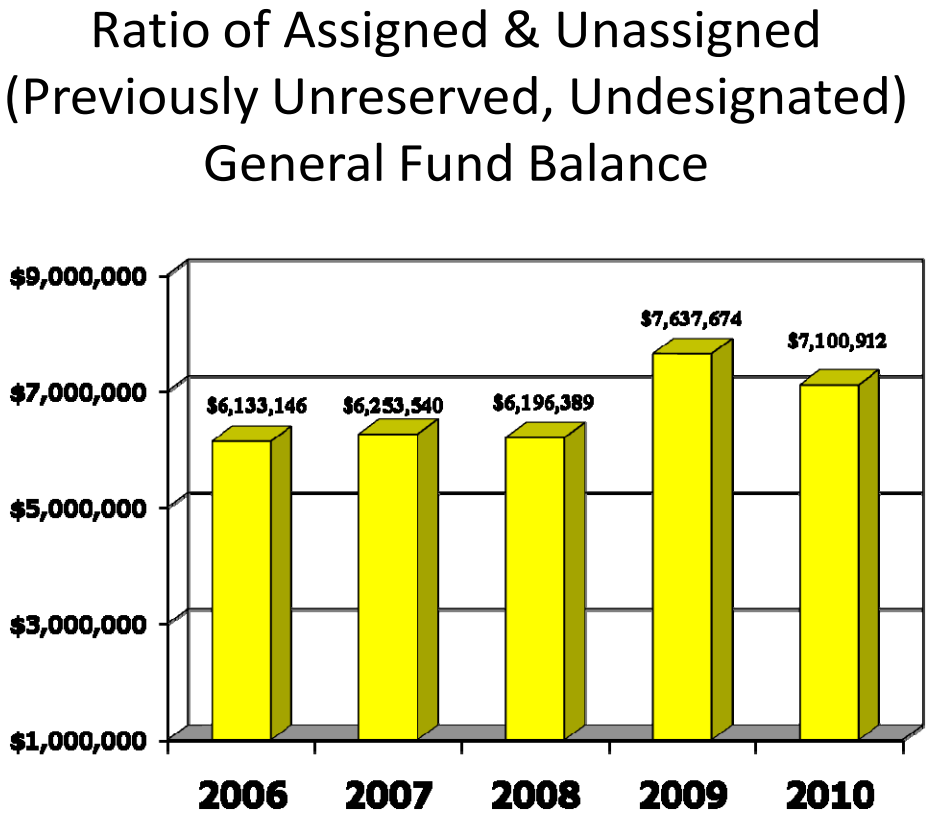
The total Fund Balance, based on budget, at the end of FY 2012 is expected to equal approximately $5,964,062 or 17.91% of the General Fund Revenues, exclusive of Other Financing Sources.

While the aforementioned amounts are based on budget, the county expects to end fiscal year 2011 in a close to break-even posture given the divesture of capital assets. Capital assets increase net current assets or fund balance in a governmental fund. Therefore, it is anticipated that the $1,761,642 that was appropriated to balance the FY2011 budget will not be drawn upon.

The FY 2012 budget was balanced with the use of prior years' reserves in the amount of $2,217,396.

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.

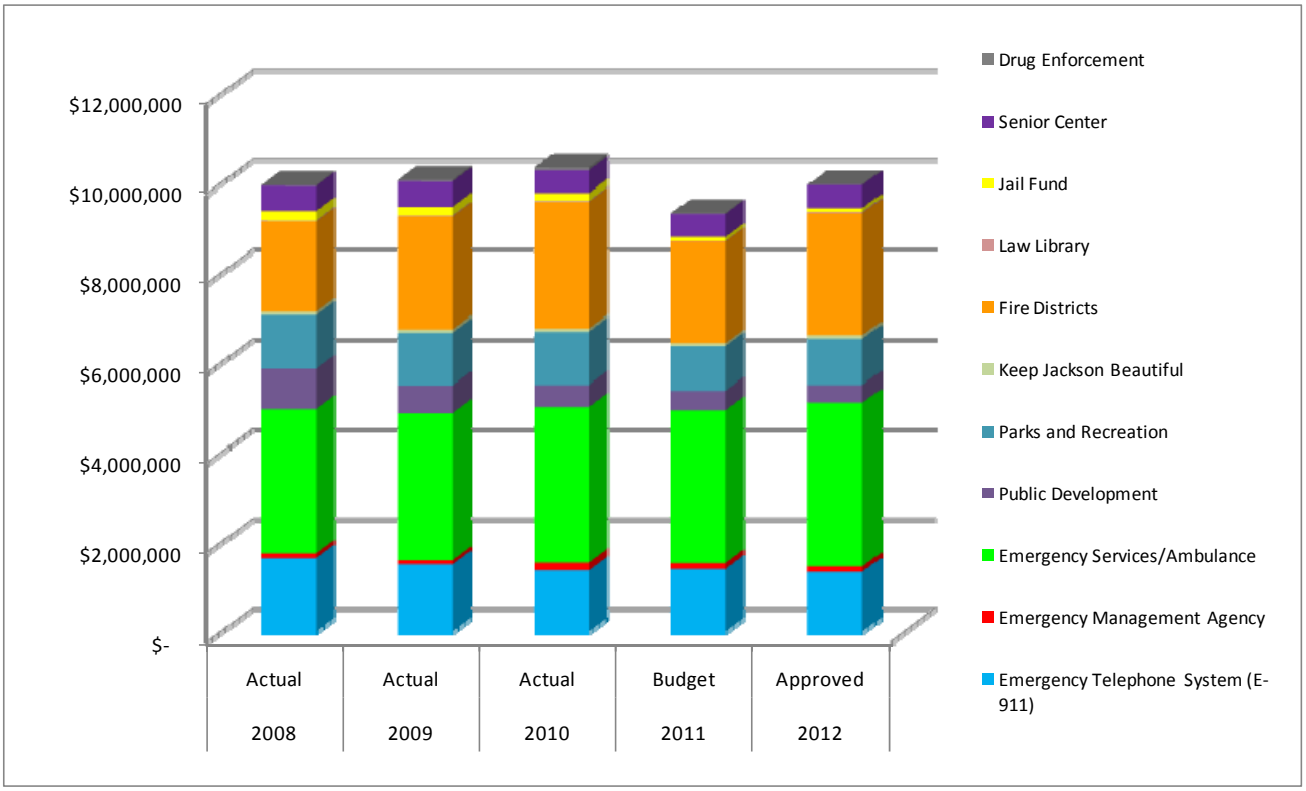
Drug Enforcement - to account for funds collected from fines and forfeitures to be used for drug enforcement, abuse, and treatment and education programs.

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 2012, the combined fire districts' budgeted revenue has increased 20.04% or $453,401 primarily due to the hiring of more full-time employees in some departments and also higher benefit costs. However, several decreases are found in the various other departments that fall under direct purview of the Board of Commissioners and County Manager. Provided below are brief summaries of the Special Revenue Funds' revenue streams:

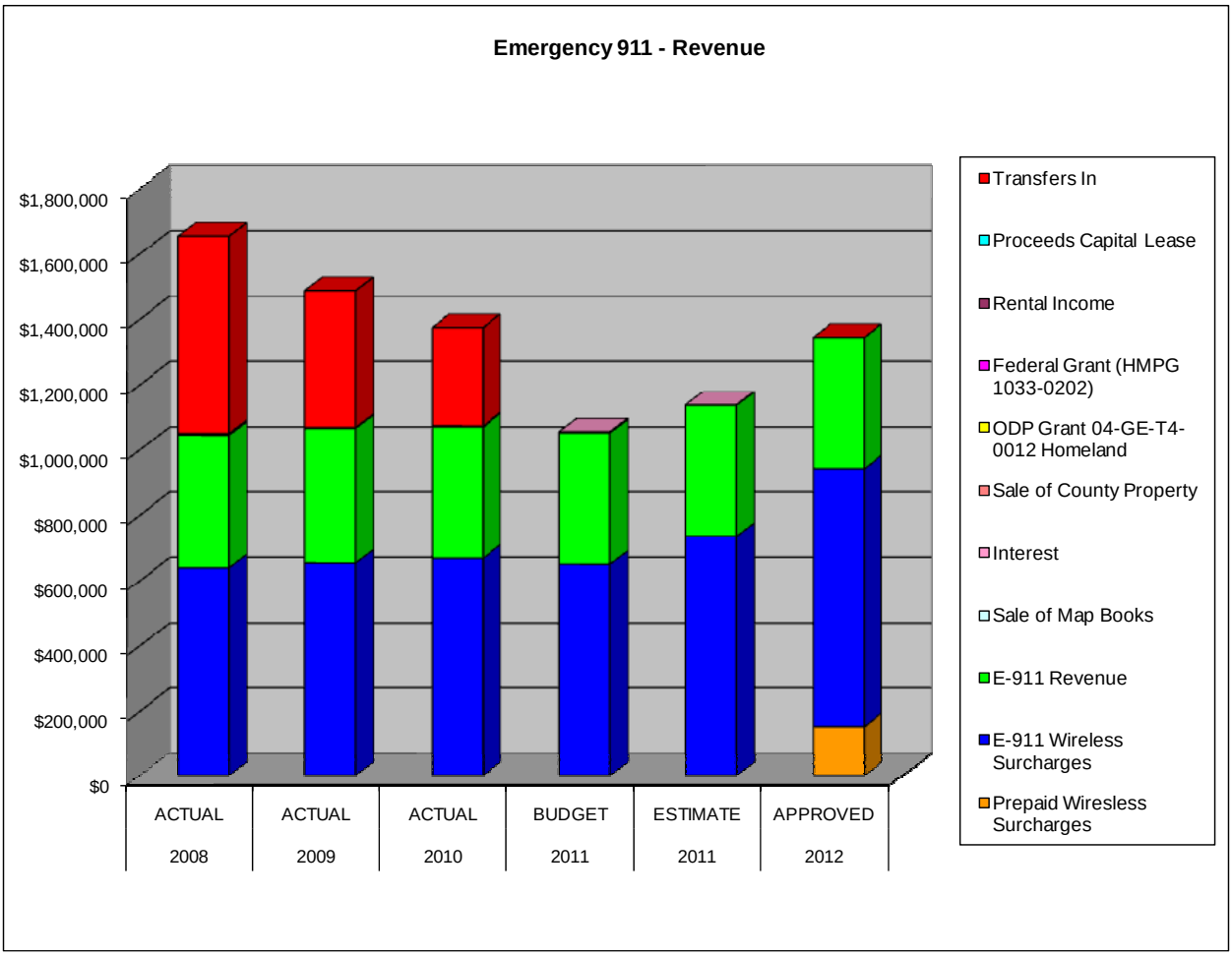
Total Special Revenue Funds - Revenues and Other Financing Sources

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Approved	Difference 2012-2011	Percent Change
Emergency Telephone System (E-911)	$ 1,654,693	$ 1,513,126	$ 1,374,520	$ 1,407,953	$ 1,344,840	$ (63,113)	-4.48%
Emergency Management Agency	106,707	91,205	178,271	135,355	120,643	(14,712)	-10.87%
Emergency Services/Ambulance	3,221,844	3,286,499	3,476,203	3,411,324	3,657,401	246,077	7.21%
Public Development	888,929	614,201	489,620	434,567	392,695	(41,872)	-9.64%
Parks and Recreation	1,192,871	1,177,197	1,188,185	994,945	1,032,436	37,491	3.77%
Keep Jackson Beautiful	76,711	74,048	70,167	59,992	78,919	18,927	31.55%
Fire Districts	2,015,428	2,513,692	2,819,064	2,262,630	2,716,031	453,401	20.04%
Law Library	20,737	22,277	20,546	11,500	30,228	18,728	162.85%
Jail Fund	211,441	194,089	175,316	86,566	86,566	-	0.00%
Senior Center	554,646	557,970	504,415	527,573	505,204	(22,369)	-4.24%
Drug Enforcement	16,124	31,286	57,924	12,000	12,000	-	0.00%
Total	**$ 9,960,131**	**$ 10,075,590**	**$ 10,354,231**	**$ 9,344,405**	**$ 9,976,964**	**$ 632,559**	**6.77%**



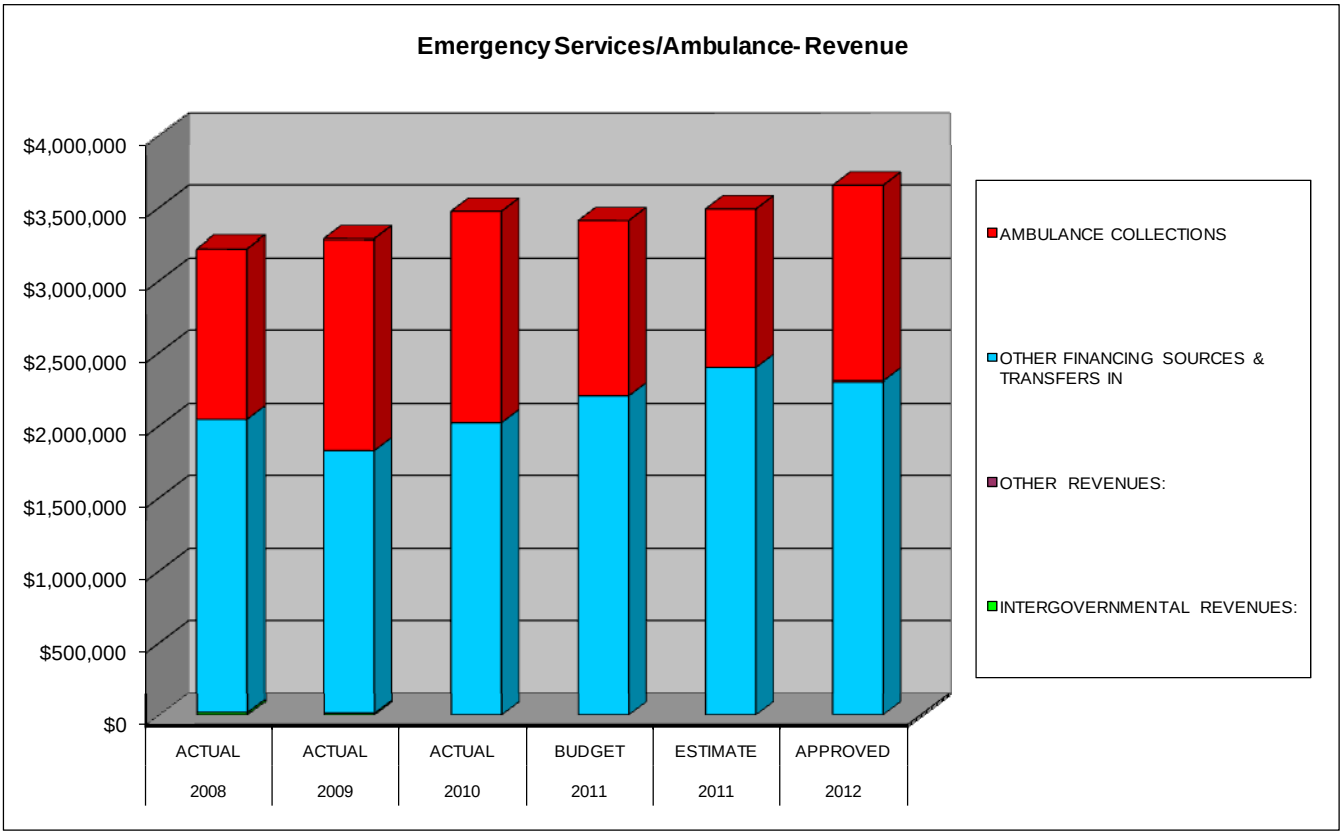
Emergency Telephone System (E-911) - Revenue

		2008	2009	2010	2011	2011	2012	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2012-2011	CHANGE
REVENUE SOURCE									
Intergovernmental Revenue	4059.5113	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Prepaid Wiresless Surcharges	4059.4056	-	-	-	-	-	153,647	153,647	n/a
E-911 Wireless Surcharges	4059.5148	639,410	653,530	667,845	650,000	736,055	788,193	138,193	21.26%
E-911 Revenue	4059.5149	406,306	413,032	402,858	403,000	400,000	403,000	-	0.00%
Sale of Map Books	4059.5150	-	-	-	-	-	-	-	n/a
Interest	4059.5170	4,496	1,738	2,182	3,100	1,130	-	(3,100)	-100.00%
Sale of County Property	4059.5171	883	699	657	-	-	-	-	n/a
Federal Grant - Warning Sirens	4059.5173	-	25,000	-	-	-	-	-	n/a
NEHD Bioterrorism	4059.5174	-	-	-	-	-	-	-	n/a
ODP Grant 04-GE-T4-0012 Homeland	4059.5175	-	-	-	-	-	-	-	n/a
LEOP-03-0001 Grant Funds	4059.5176	-	-	-	-	-	-	-	n/a
Federal Grant	4059.5177	-	-	-	-	-	-	-	n/a
Federal Grant (HMPG 1033-0202)	4059.5178	-	-	-	-	-	-	-	n/a
Rental Income	4059.5179	-	-	-	-	-	-	-	n/a
Proceeds Capital Lease	4059.5200	-	-	-	-	-	-	-	n/a
Transfers In	4059.5998	603,597	419,128	300,978	-	-	-	-	n/a
Prior Years Reserves	4059.6000	-	-	-	351,853	-	-	(351,853)	-100.00%
TOTAL REVENUES E-911		**$1,654,693**	**$1,513,126**	**$1,374,520**	**$1,407,953**	**$1,137,185**	**$1,344,840**	**$ (63,113)**	**-4.48%**



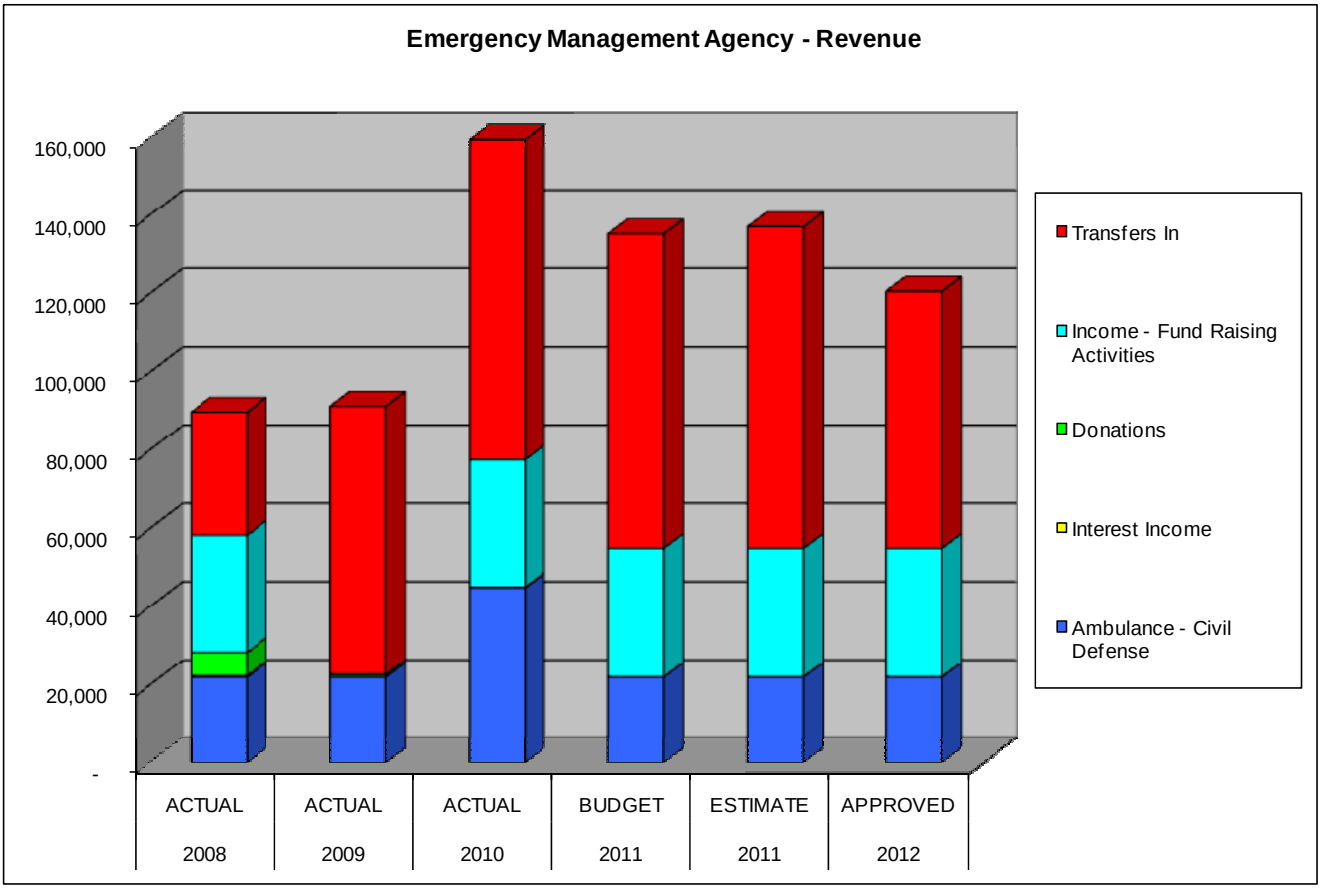
Emergency Services/Ambulance – Revenue

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
CHARGES FOR SERVICES									
AMBULANCE COLLECTIONS	234022.5190	$ 1,173,841	$ 1,456,308	$ 1,451,656	$ 1,200,000	$ 1,092,553	$ 1,350,281	$ 150,281	12.52%
									n/a
TOTAL CHARGES FOR SERVICES		**$ 1,173,841**	**$ 1,456,308**	**$ 1,451,656**	**$ 1,200,000**	**$ 1,092,553**	**$ 1,350,281**	**$ 150,281**	12.52%
INTERGOVERNMENTAL REVENUES:									
STATE GRANT	234022.5112	$ 16,518	$ 3,482	$ -	$ -	$ -	$ -	$ -	n/a
INTERGOVERNMENTAL REVENUE	234022.5127	802	9,121	591	-	-	-	-	n/a
AMBULANCE - CIVIL DEFENSE[1]	234022.5128	-	-	-	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUES:		**$ 17,320**	**$ 12,603**	**$ 591**	**$ -**	**$ -**	**$ -**	$ -	n/a
OTHER REVENUES:									
JCO VOLUNTEER RESCUE PAYMENTS	23.4022.5132	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	n/a
SALE OF COUNTY PROPERTY	234022.5171	-	-		-	-	-	-	n/a
TOTAL OTHER REVENUES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	n/a
OTHER FINANCING SOURCES & TRANSFERS IN									
TRANSFERS IN	23.4022.5998	$ 2,030,683	$ 1,817,588	$ 2,023,955	$ 2,211,324	$ 2,400,000	$ 2,307,120	$ 95,796	4.33%
PROCEEDS FROM INSURANCE CLAIMS	23.4022.5201							-	n/a
PROCEEDS FROM CAPITAL LEASES	23.4022.5200	-	-		-	-	-	$ -	n/a
TOTAL OTHER FINANCING SOURCES AND TRANSFERS IN		**$ 2,030,683**	**$ 1,817,588**	**$ 2,023,955**	**$ 2,211,324**	**$ 2,400,000**	**$ 2,307,120**	**$ 95,796**	**4.33%**
TOTAL REVENUES - AMBULANCE		**$ 3,221,844**	**$ 3,286,499**	**$ 3,476,203**	**$ 3,411,324**	**$ 3,492,553**	**$ 3,657,401**	**$ 246,077**	**7.21%**



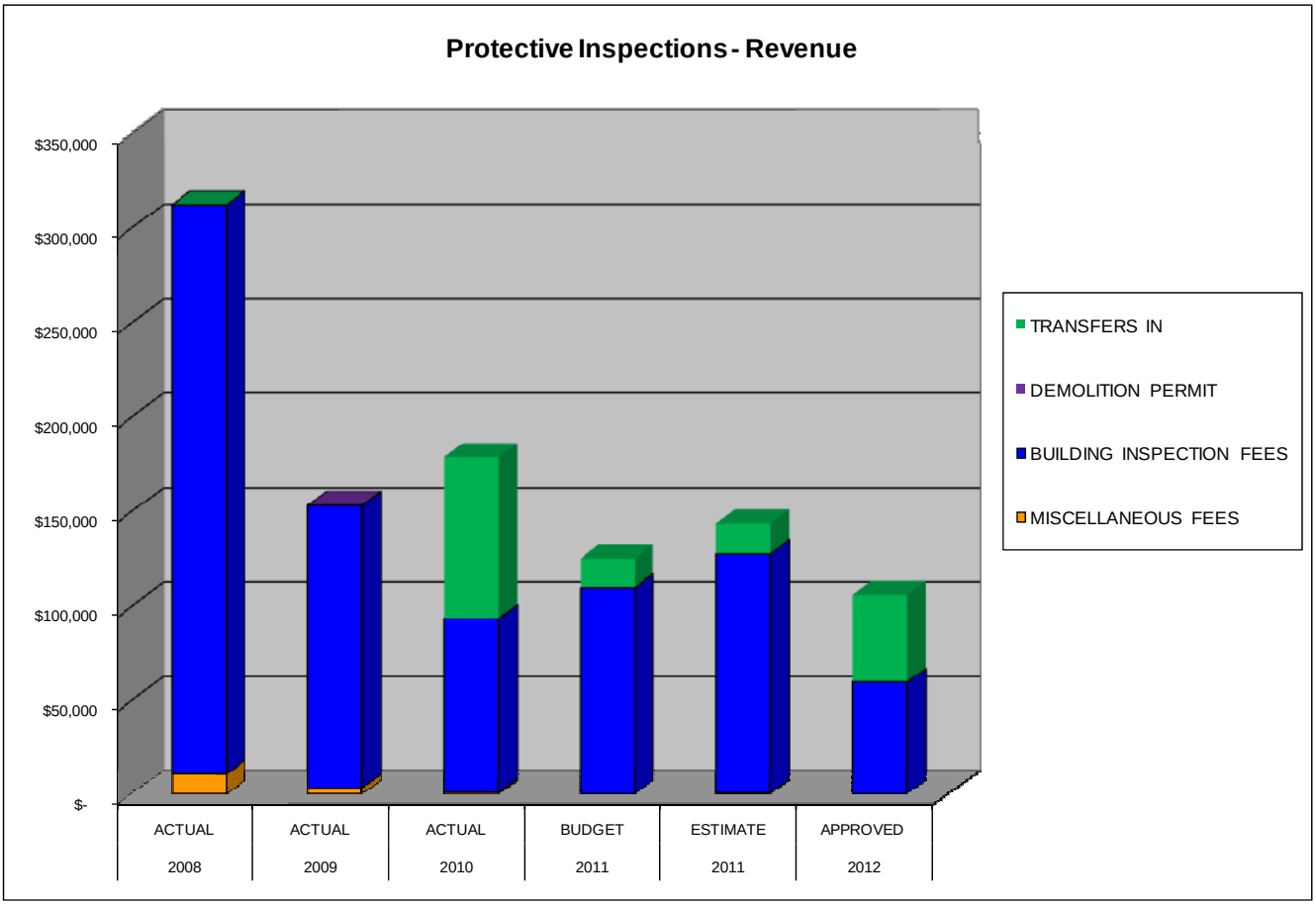
Emergency Management Agency – Revenue

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
CHARGES FOR SERVICES		$ -	$ -		$ -			$ -	n/a
TOTAL CHARGES FOR SERVICES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	**n/a**
INTERGOVERNMENTAL REVENUES:									
INTERGOVERNMENTAL :	26.4060.5113	$ 17,000	$ -	$ 18,625	$ -			$ -	n/a
AMBULANCE - CIVIL DEFENSE	26.4060.5128	22,056	22,056	44,862	22,056	22,056	22,056	$ -	0.00%
INTERGOVERNMENTAL REVENUES:		**$ 39,056**	**$ 22,056**	**$ 63,487**	**$ 22,056**	**$ 22,056**	**$ 22,056**	**$ -**	**0.00%**
OTHER REVENUES:									
Interest Income	26.4060.5170	$ 360	$ 175	$ 176	$ 100	$ 100	$ 100	$ -	0.00%
Donations	26.4060.5180	6,000	550	-	-	-	-		
Income - Fund Raising Activities	26.4060.5181	30,000	-	32,665	33,000	33,000	33,000		
TOTAL OTHER REVENUES		**$ 36,360**	**$ 725**	**$ 32,841**	**$ 33,100**	**$ 33,100**	**$ 33,100**	**$ -**	**0.00%**
OTHER FINANCING SOURCES & TRANSFERS IN									
TRANSFERS IN	26.4060.5998	$ 31,291	$ 68,424	$ 81,943	$ 80,199	$ 82,000	$ 65,487	$ (16,513)	-20.59%
PROCEEDS FROM CAPITAL		-	-	-	-	-	-	-	n/a
TOTAL OTHER FINANCING SOURCES AND TRANSFERS IN		**$ 31,291**	**$ 68,424**	**$ 81,943**	**$ 80,199**	**$ 82,000**	**$ 65,487**	**$ (16,513)**	**-20.59%**
TOTAL REVENUES EMERGENCY MANAGEMENT AGENCY		**$ 106,707**	**$ 91,205**	**$ 178,271**	**$ 135,355**	**$ 137,156**	**$ 120,643**	**$ (14,712)**	**-10.87%**



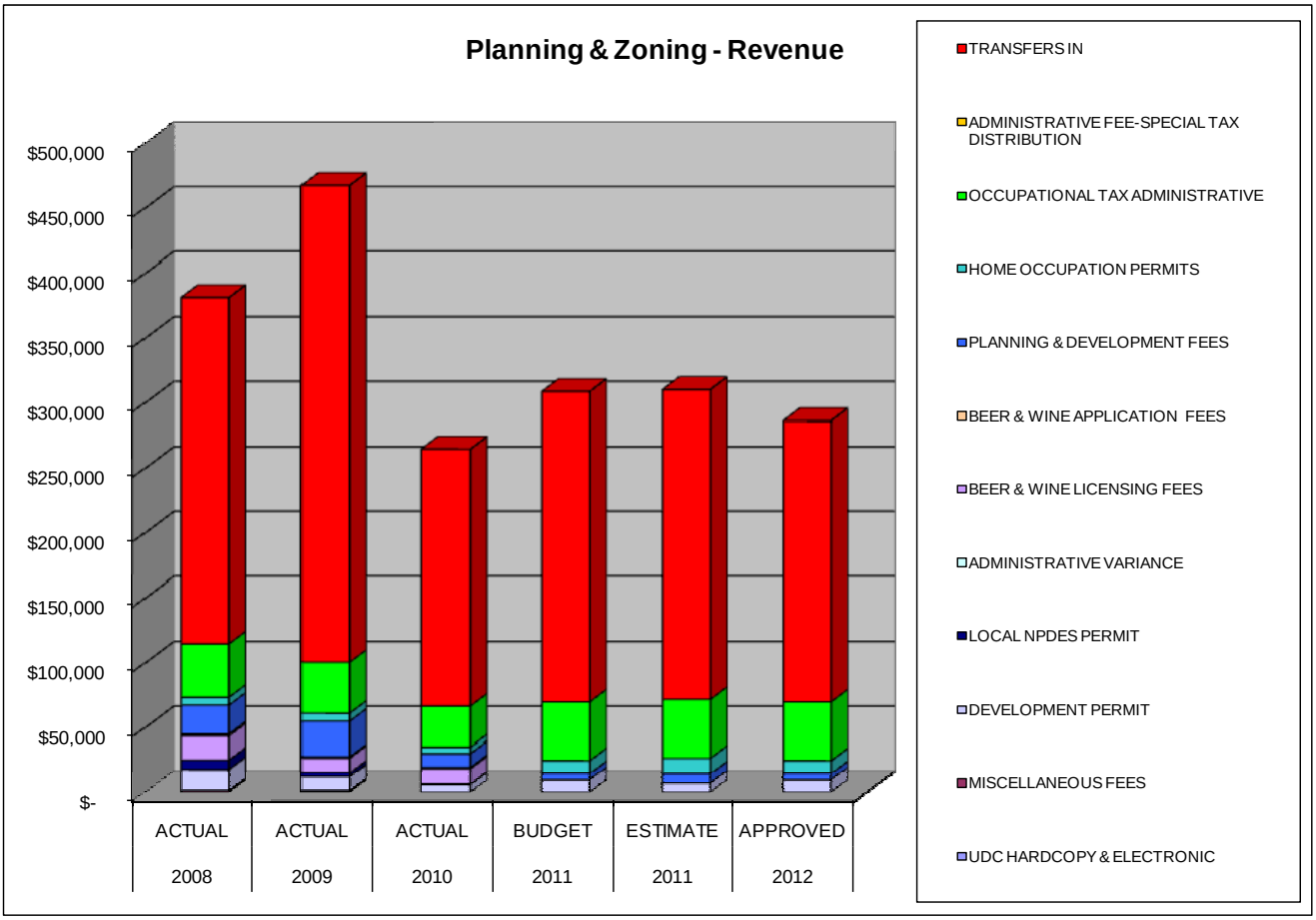
Public Development: Protective Inspection – Revenue

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
LICENSES AND PERMITS									
MISCELLANEOUS FEES	4031.5132	$ 11,297	$ 3,537	$ 1,050	$ -	$ 700	$ -	$ -	n/a
BUILDING INSPECTION FEES	4031.5191	301,433	150,007	92,752	110,000	127,526	60,000	(50,000)	-45.45%
DEMOLITION PERMIT	4031.5203	-	100	100	-	-	-	-	n/a
TOTAL LICENSES AND PERMITS		**$ 312,730**	**$ 153,643**	**$ 93,902**	**$ 110,000**	**$ 128,226**	**$ 60,000**	**$ (50,000)**	**-45.45%**
CHARGES FOR SERVICES									
TOTAL CHARGES FOR SERVICES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	n/a
TOTAL TRANSFERS IN	**4031.5998**	**$ -**	**$ (198,494)**	**$ 85,215**	**$ 15,719**	**$ 15,719**	**$ 46,320**	**$ 30,601**	**194.68%**
TOTAL REVENUES PROTECTIVE INSPECTION /									
PLANNING AND ZONING		**$ 312,730**	**$ (44,851)**	**$ 179,117**	**$ 125,719**	**$ 143,945**	**$ 106,320**	**$ (19,399)**	**-15.43%**



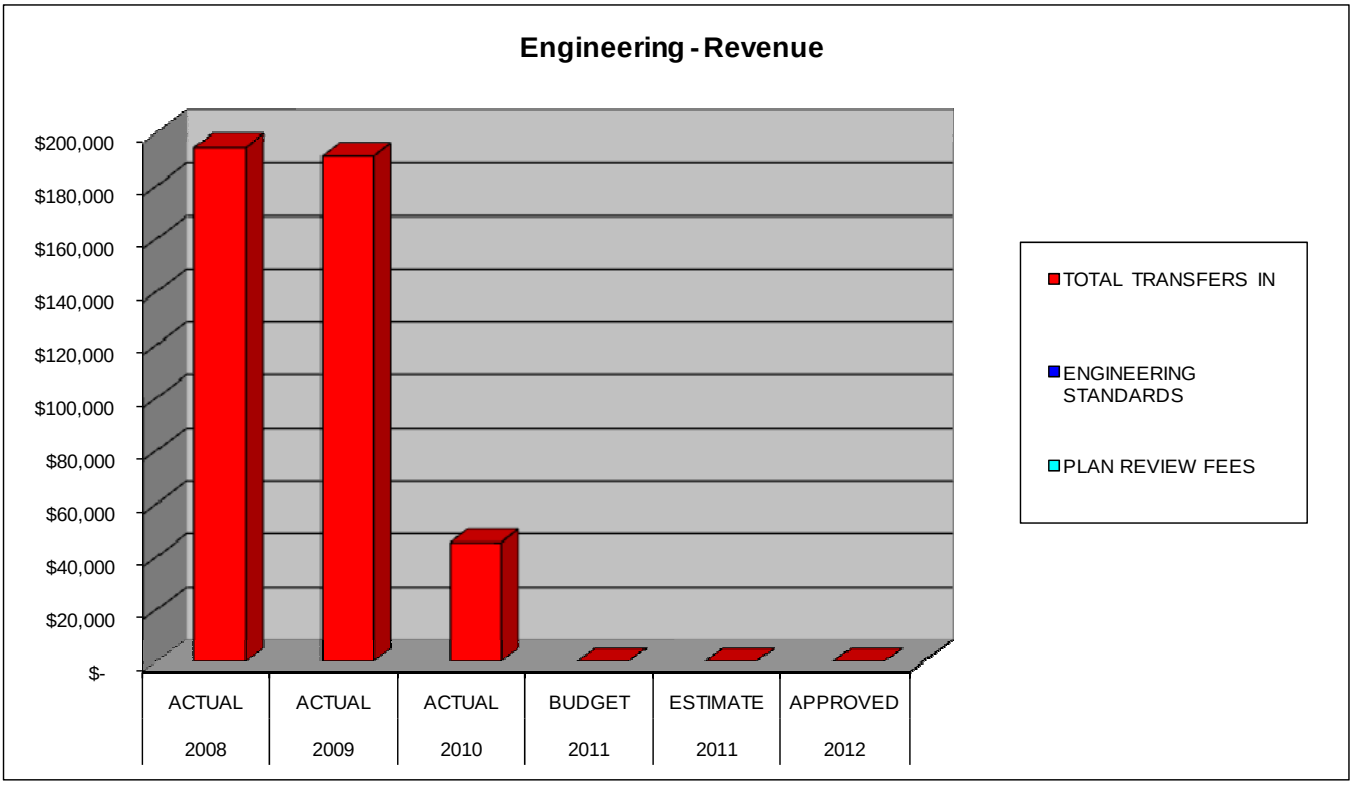
Public Development: Planning & Zoning - Revenue

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
LICENSES AND PERMITS									
UDC HARDCOPY & ELECTRONIC	4032.5133	$ -	$ -	$ -	$ -	$ -	$ -	-	n/a
MISCELLANEOUS FEES	4032.5132	1,409	1,313	168		-	-	-	n/a
DEVELOPMENT PERMIT	4032.5162	16,762	11,129	5,964	10,000	7,255	10,000	-	0.00%
LOCAL NPDES PERMIT	4032.5163	7,332	3,097	424	-	-	-	-	n/a
ADMINISTRATIVE VARIANCE	4032.5175	-	-	-	-	-	-	-	n/a
BEER & WINE LICENSING FEES	4032.5190	18,238	11,500	12,500	-	-	-	-	n/a
BEER & WINE APPLICATION FEES	4032.5191	1,500	1,000	1,000	-	-	-	-	n/a
PLANNING & DEVELOPMENT FEES	4032.5192	22,170	27,068	10,583	5,000	7,540	5,000	-	0.00%
HOME OCCUPATION PERMITS	4032.5196	6,066	6,139	4,950	10,000	12,129	10,000	-	0.00%
OCCUPATIONAL TAX ADMINISTRATIVE	4032.5197	41,380	39,448	31,404	45,000	45,000	45,000	-	0.00%
ADMINISTRATIVE FEE-SPECIAL TAX DISTRIBUTION	4032.5198	-						-	n/a
TOTAL LICENSES AND PERMITS		**$ 114,858**	**$ 100,694**	**$ 66,992**	**$ 70,000**	**$ 71,924**	**$ 70,000**	**-**	**0.00%**
TOTAL CHARGES FOR SERVICES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-	**n/a**
TRANSFERS IN	4032.5998	$ 266,656	$ 366,944	$ 198,035	$ 238,848	$ 238,484	$ 216,375	(22,473)	-9.41%
TOTAL TRANSFERS IN		**$ 266,656**	**$ 366,944**	**$ 198,035**	**$ 238,848**	**$ 238,484**	**$ 216,375**	**(22,473)**	**-9.41%**
TOTAL REVENUES AND TRANSFERS IN -									
PLANNING & ZONING		**$ 381,514**	**$ 467,639**	**$ 265,027**	**$ 308,848**	**$ 310,408**	**$ 286,375**	**(22,473)**	**-7.28%**



Public Development: Engineering – Revenue

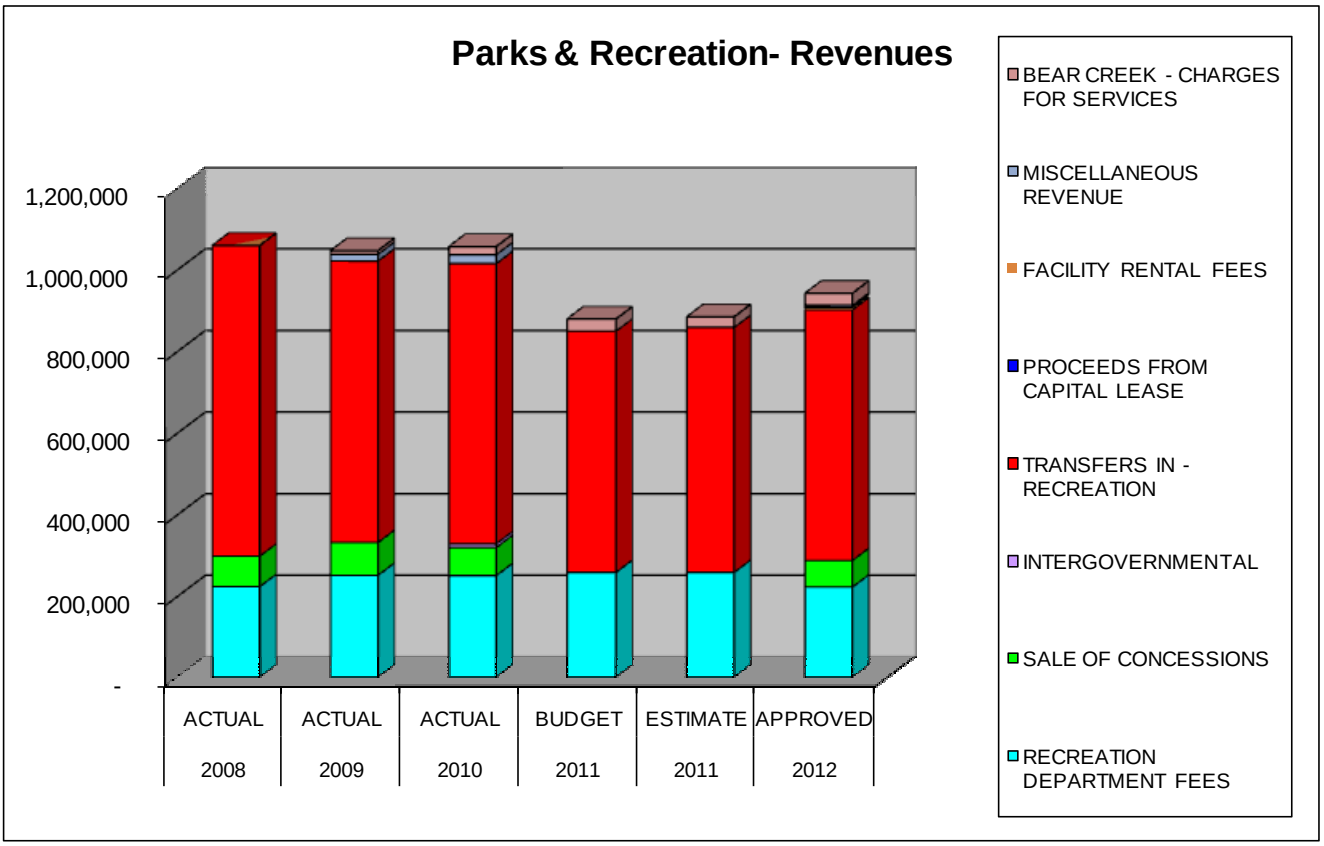
	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
CHARGES FOR SERVICES									
PLAN REVIEW FEES	4027.5130	$ -	$ -		$ -	$ -	$ -	$ -	n/a
ENGINEERING STANDARDS	4027.5131	-	-		-	-	-	-	n/a
CHARGES FOR SERVICES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	n/a
TOTAL TRANSFERS IN	**4027.5998**	**$ 194,686**	**$ 191,413**	**$ 45,476**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
TOTAL REVENUES									
ENGINEERING		**$ 194,686**	**$ 191,413**	**$ 45,476**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**



Note: The Engineering Department was dissolved in FY 2011 and its functions were integrated into Protective Inspection. The data is shown for historical purposes only.

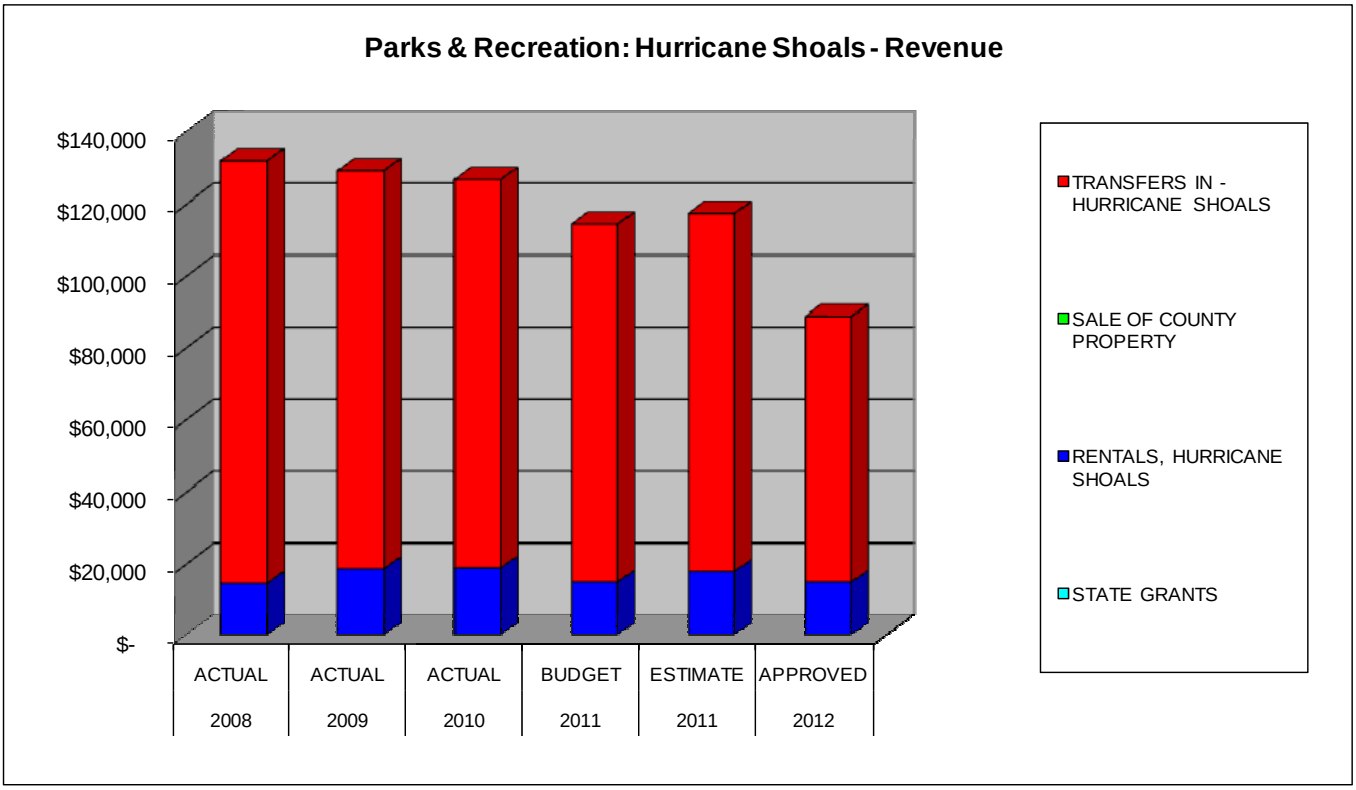
Parks & Recreation: Recreation – Revenue

		2008	2009	2010	2011	2011	2012	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2012-2011	CHANGE
CHARGES FOR SERVICES									
MISCELLANEOUS REVENUE	4057.5132	-	16,252	21,875	-	-	5,000	5,000	n/a
UNIFORM FEES/PROGRAM FEES	4057.5177	-	-	-	-	-	-	-	n/a
FACILITY RENTAL FEES	4057.5178	-	-	-	-	-	6,000	6,000	n/a
RECREATION DEPARTMENT FEES	4057.5179	225,090	252,575	252,001	260,000	260,000	224,000	(36,000)	-14.25%
SALE OF CONCESSIONS	4057.5181	74,460	80,484	68,802	-	-	65,000	65,000	n/a
BEAR CREEK - CHARGES FOR SERVICES	4058.5190	-	8,996	19,761	29,582	25,968	29,582	-	0.00%
INTERGOVERNMENTAL	4058.0000	-	-	9,064	-	-	-	-	n/a
TOTAL CHARGES FOR SERVICES		**$ 299,550**	**$ 358,308**	**$ 371,502**	**$ 289,582**	**$ 285,968**	**$ 329,582**	**$ 40,000**	**11.16%**
OTHER FINANCING SOURCES AND TRANSFERS IN									
TRANSFERS IN - RECREATION	4057.5998	761,165	689,547	686,400	590,845	600,000	614,018	23,173	3.36%
TRANSFERS IN - BEAR CREEK	4058.5998	-	-	3,431	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASE	4057.5200	-	-	-	-	-	-	-	n/a
TOTAL OTHER FINANCING SOURCES									
AND TRANSFERS IN		**$ 761,165**	**$ 689,547**	**$ 689,831**	**$ 590,845**	**$ 600,000**	**$ 614,018**	**$ 23,173**	**3.36%**
TOTAL REVENUES PARKS AND RECREATION		**$ 1,060,715**	**$ 1,047,855**	**$ 1,061,333**	**$ 880,427**	**$ 885,968**	**$ 943,600**	**$ 63,173**	**6.03%**



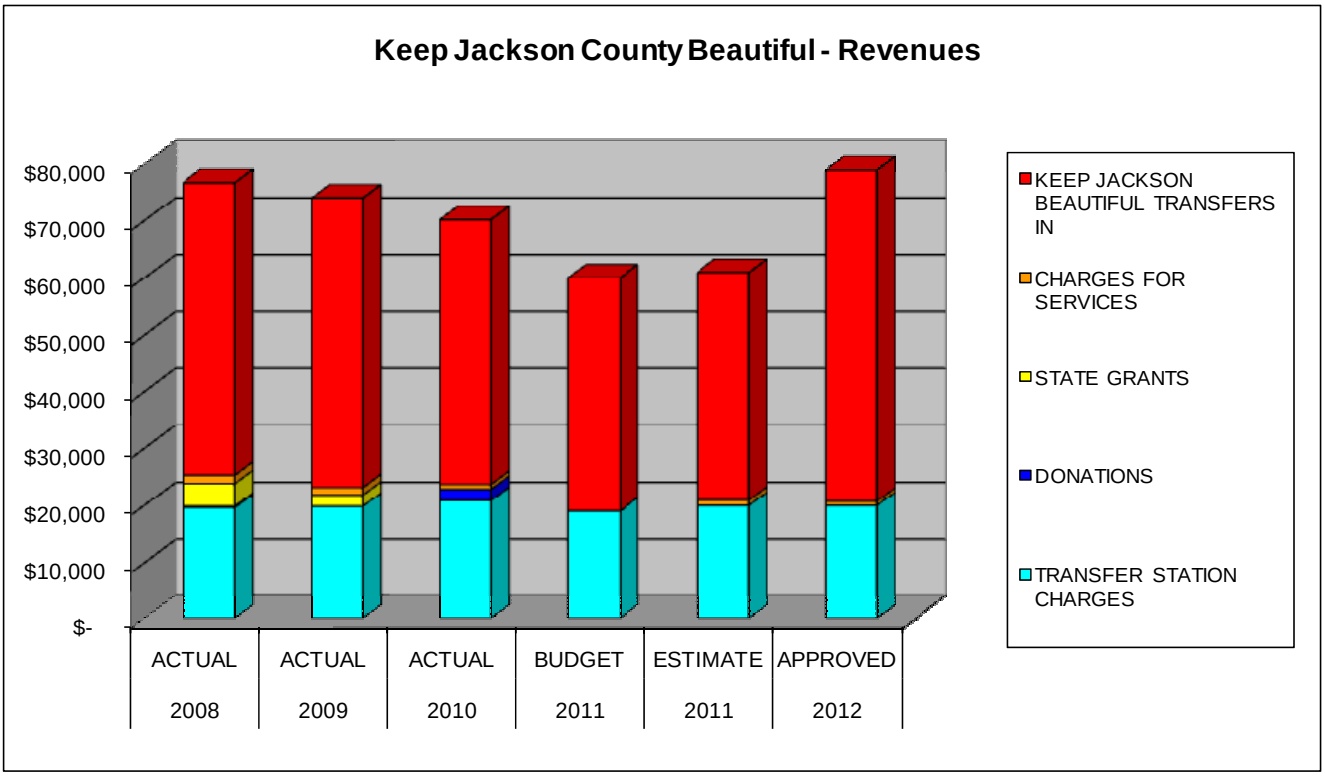
Parks & Recreation: Hurricane Shoals Park - Revenue

		2008	2009	2010	2011	2011	2012	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2012-2011	CHANGE
CHARGES FOR SERVICES									
STATE GRANTS	4032.5177	$ -	$ -		$ -	$ -	$ -	$ -	n/a
RENTALS, HURRICANE SHOALS	4032.5180	14,637	18,733	18,987	15,000	18,000	15,000	-	0.00%
TOTAL CHARGES FOR SERVICES		**$ 14,637**	**$ 18,733**	**$ 18,987**	**$ 15,000**	**$ 18,000**	**$ 15,000**	**$ -**	**0.00%**
OTHER FINANCING SOURCES									
AND TRANSFERS IN									
SALE OF COUNTY PROPERTY	4032.5171	$ -			$ -			$ -	n/a
TRANSFERS IN - HURRICANE SHOALS	4032.5998	117,519	110,609	107,864	99,518	99,518	73,837	(25,681)	-25.81%
TOTAL OTHER FINANCING SOURCES									
AND TRANSFERS IN		**$ 117,519**	**$ 110,609**	**$ 107,864**	**$ 99,518**	**$ 99,518**	**$ 73,837**	**$ (25,681)**	**-25.81%**
TOTAL REVENUES HURRICANE SHOALS		**$ 132,156**	**$ 129,342**	**$ 126,851**	**$ 114,518**	**$ 117,518**	**$ 88,837**	**$ (25,681)**	**-22.43%**



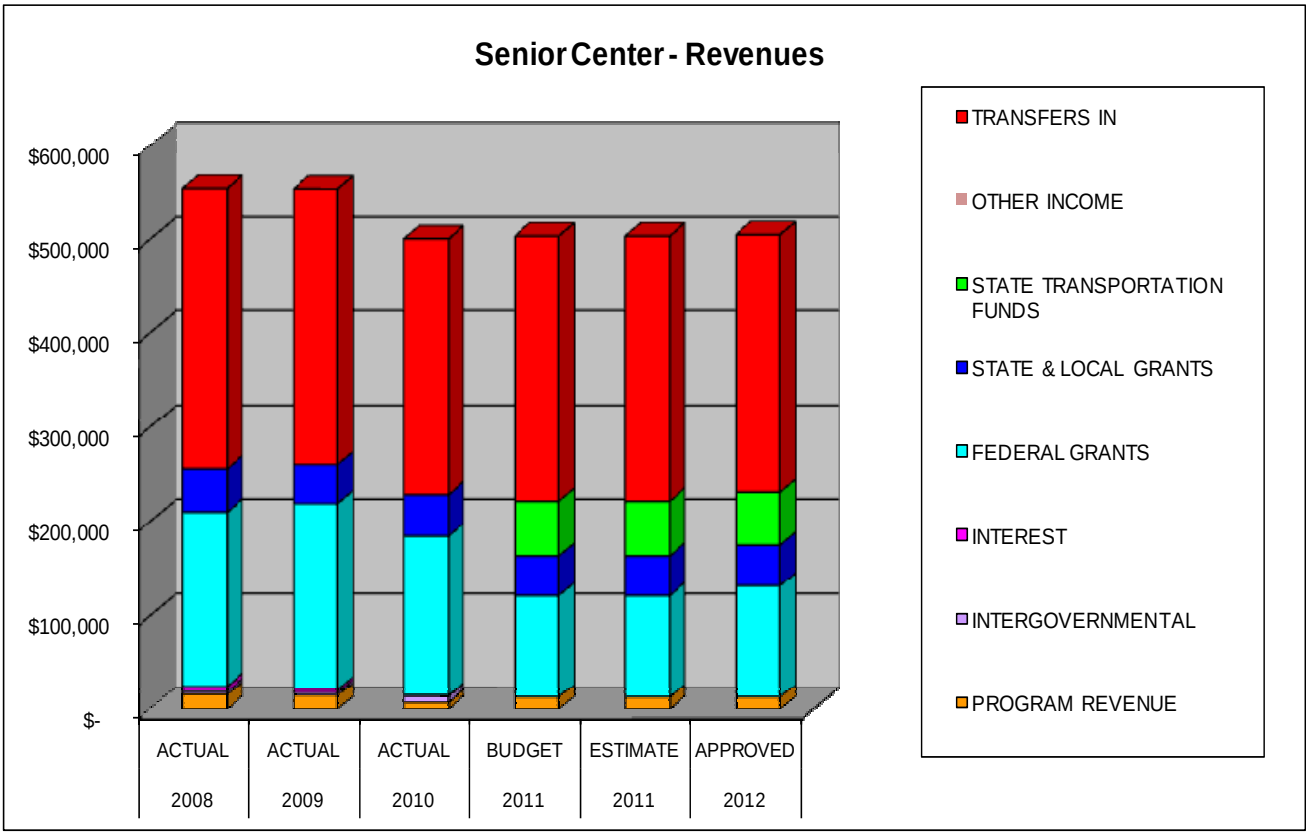
Keep Jackson County Beautiful – Revenue

	Number	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OTHER FINANCING SOURCES AND TRANSFERS IN									
TRANSFER STATION CHARGES	4036.5193	$ 19,595	$ 19,859	$ 20,883	$ 19,000	$ 20,000	$ 20,000	$ 1,000	5.26%
DONATIONS	4044.5132	272	-	2,000	-	-	-	-	n/a
STATE GRANTS	4044.5175	4,000	2,000	-	-	-	-	-	n/a
CHARGES FOR SERVICES	4044.5193	1,490	1,328	847	-	952	750	750	n/a
KEEP JACKSON BEAUTIFUL TRANSFERS IN	4044.5998	51,354	50,861	46,437	40,992	40,000	58,169	17,177	41.90%
TOTAL OTHER FINANCING SOURCES AND TRANSFERS IN		**$ 76,711**	**$ 74,048**	**$ 70,167**	**$ 59,992**	**$ 60,952**	**$ 78,919**	**$ 18,927**	**31.55%**
TOTAL REVENUES- KEEP JACKSON BEAUTIFUL		**$ 76,711**	**$ 74,048**	**$ 70,167**	**$ 59,992**	**$ 60,952**	**$ 78,919**	**$ 18,927**	**31.55%**



Senior Center – Revenue

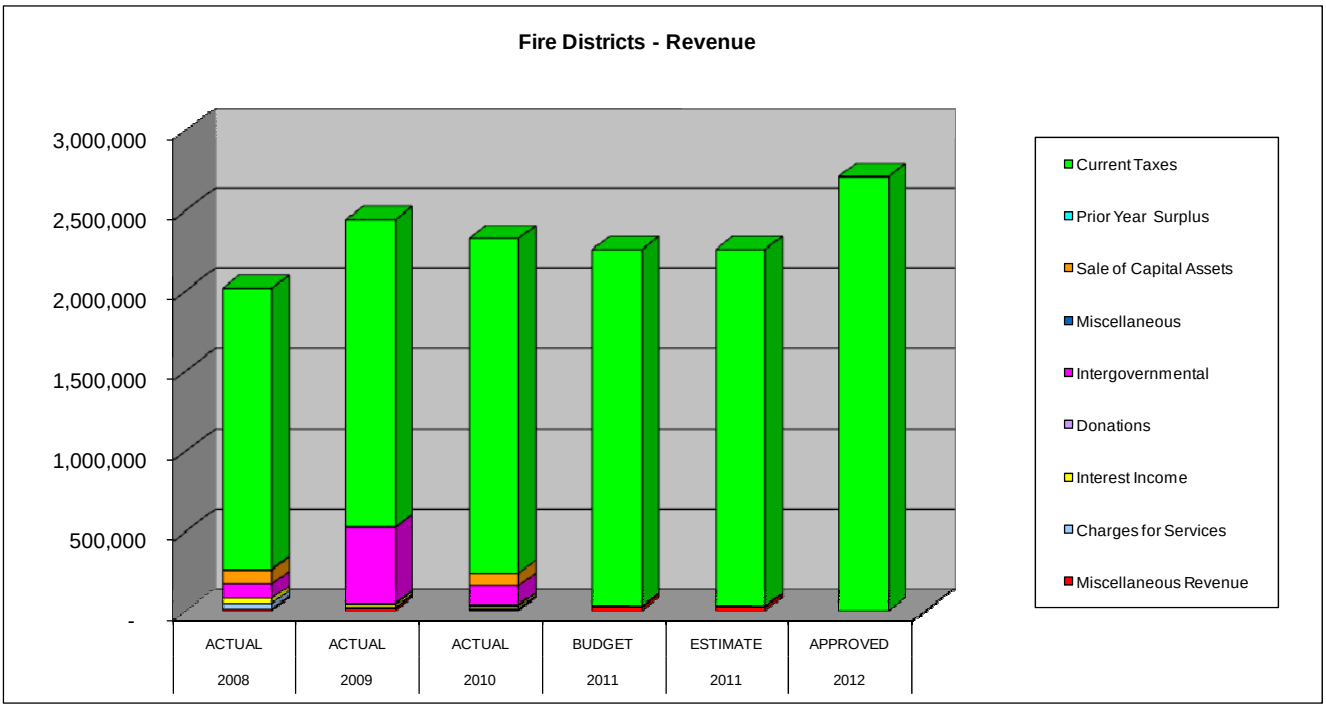
	Number	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
REVENUE SOURCES									
PROGRAM REVENUE	4058.5132	$ 15,858	$ 14,823	$ 7,268	$ 13,000	$ 13,000	$ 13,000	$ -	0.00%
INTERGOVERNMENTAL	4058.5113	3,500	3,125	6,482	-	-	-	-	0.00%
DONATIONS	4058.5133	-	4,004	3,500	-	-	-	-	0.00%
INTEREST	4058.5170	5,848	3,657	1,012	-	-	-	-	0.00%
FEDERAL GRANTS	4058.5178	185,228	197,697	169,817	108,496	108,496	118,955	10,459	5.29%
STATE & LOCAL GRANTS	4058.5175	46,616	42,118	44,025	42,174	42,174	43,200	1,026.00	2.44%
STATE TRANSPORTATION FUNDS	4058.5176	-	-	-	58,203	58,203	56,105	(2,098.00)	n/a
OTHER INCOME	4058.6134	-	-	65	-	-	-	-	n/a
		$ 257,049	**$ 265,424**	**$ 232,169**	**$ 221,873**	**$ 221,873**	**$ 231,260**	**9,387**	**3.54%**
OTHER FINANCING SOURCES AND TRANSFERS IN								-	
SENIOR CENTER	4058.5998	$ 297,598	$ 292,546	$ 272,246	$ 281,977	$ 281,977	$ 273,944	(8,033)	-2.75%
PRIOR YEARS RESERVES	4058.6000	-	-		23,723	23,723	-	(23,723)	n/a
TOTAL OTHER FINANCING SOURCES AND TRANSFERS IN		**$ 297,598**	**$ 292,546**	**$ 272,246**	**$ 305,700**	**$ 305,700**	**$ 273,944**	**$ (31,756)**	-10.85%
TOTAL REVENUES SENIOR CENTER		**$ 554,647**	**$ 557,970**	**$ 504,415**	**$ 527,573**	**$ 527,573**	**$ 505,204**	**$ (22,369)**	**-4.24%**



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

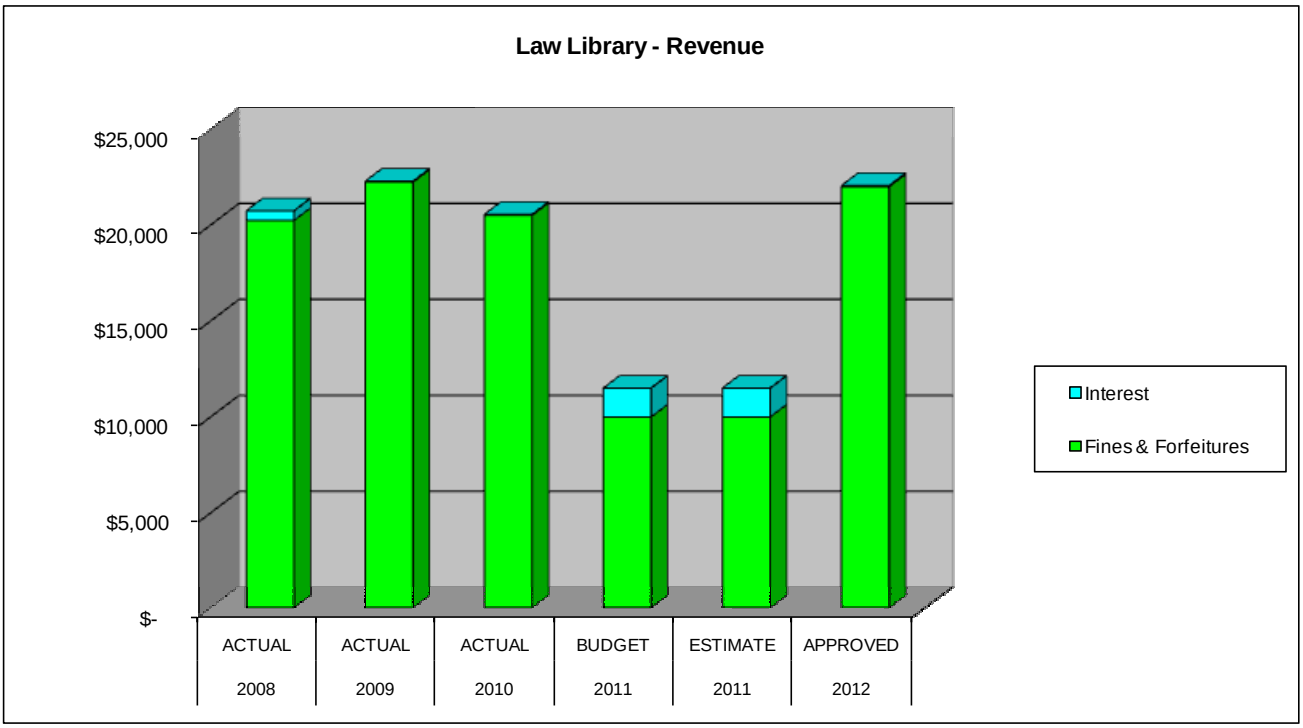
Fire Districts – Revenue

		2008	2009	2010	2011	2011	2012	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2012-2011	CHANGE
REVENUE SOURCE									
Current Taxes	5101	$ 1,750,132	$ 1,915,955	$ 2,084,885	$ 2,225,392	$ 2,225,392	$ 2,709,402	$ 484,010	21.75%
Miscellaneous Revenue		11,429	15,576	7,239	24,000	24,000	-	(24,000)	-100.00%
Charges for Services	5133	34,766	6,000	6,000	-	-	-	-	n/a
Interest Income	5170	31,850	18,383	15,848	435	435	621	186	42.76%
Rental Income	5179	-	-	-	6,000	6,000	6,000	-	0.00%
Donations	5180	750	8,149	8,585				-	n/a
Intergovernmental	5181	95,742	476,839	125,600	-	-	-	-	n/a
Miscellaneous	5192	-	-	-				-	n/a
Sale of Capital Assets		85,185	2,790	76,538				-	n/a
Proceeds from Loans	5200	-	70,000	494,369				-	n/a
Transfers In		-	-	-				-	n/a
Prior Year Surplus		5,574	-	-	6,803	6,803	8	(6,795)	-99.88%
Total Revenues Fire Districts		**$ 2,015,428**	**$ 2,513,692**	**$ 2,819,064**	**$ 2,262,630**	**$ 2,262,630**	**$ 2,716,031**	**$ 453,401**	**20.04%**



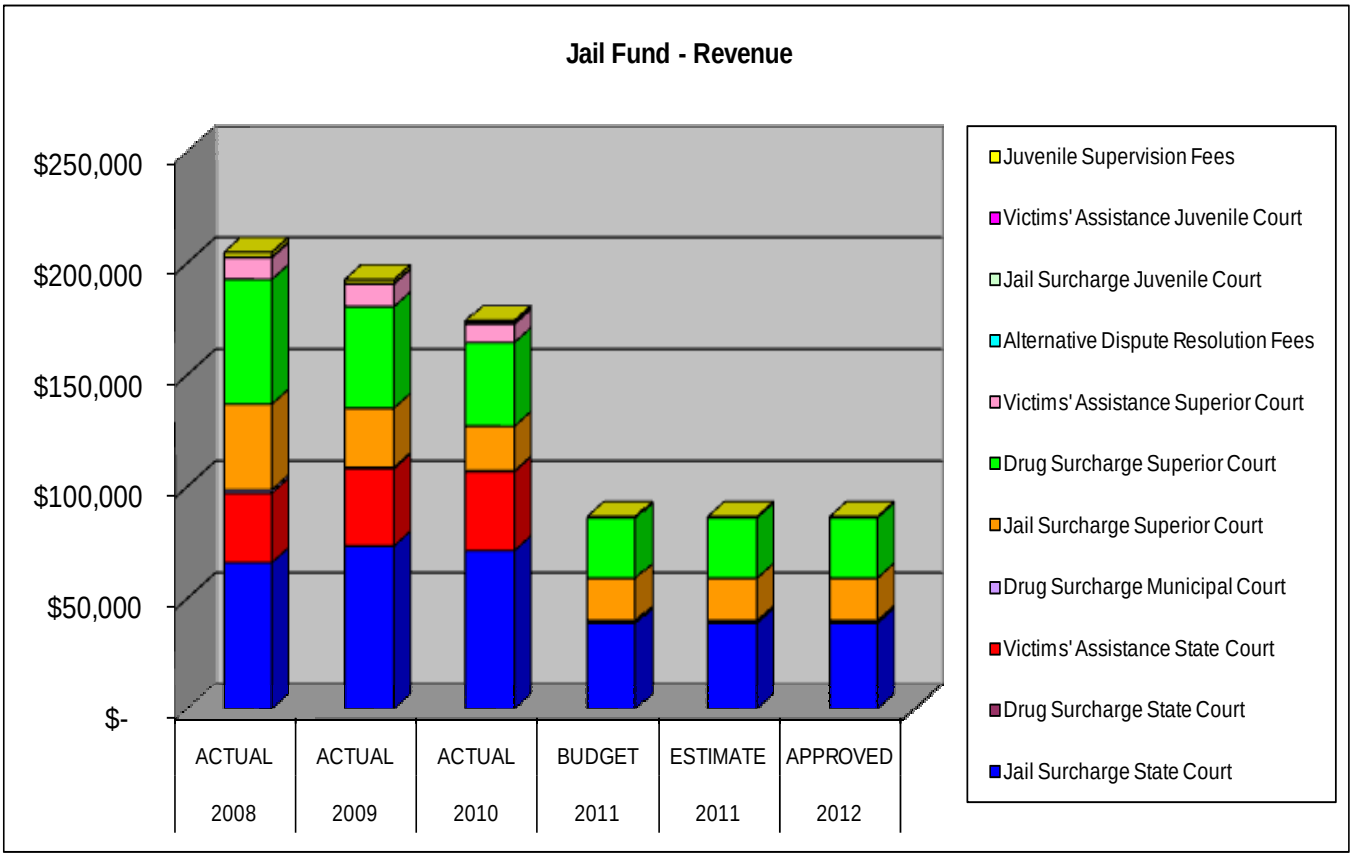
Law Library – Revenue

		2008	2009	2010	2011	2011	2012	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2012-2011	CHANGE
REVENUE SOURCE									
Fines & Forfeitures	4072.5141	$ 20,241	$ 22,237	$ 20,502	$ 10,000	$ 10,000	$ 22,000	$ 12,000	120.00%
Interest	4072.5170	496	40	44	1,500	1,500	50	(1,450)	-96.67%
Proceeds From Capital	4072.5200	-	-	-	-	-	-	-	n/a
Prior Years Surplus	4072.6000	-	-	-	-	-	8,178		
Total Revenue Law Library		**$ 20,737**	**$ 22,277**	**$ 20,546**	**$ 11,500**	**$ 11,500**	**$ 30,228**	**$ 18,728**	**162.85%**



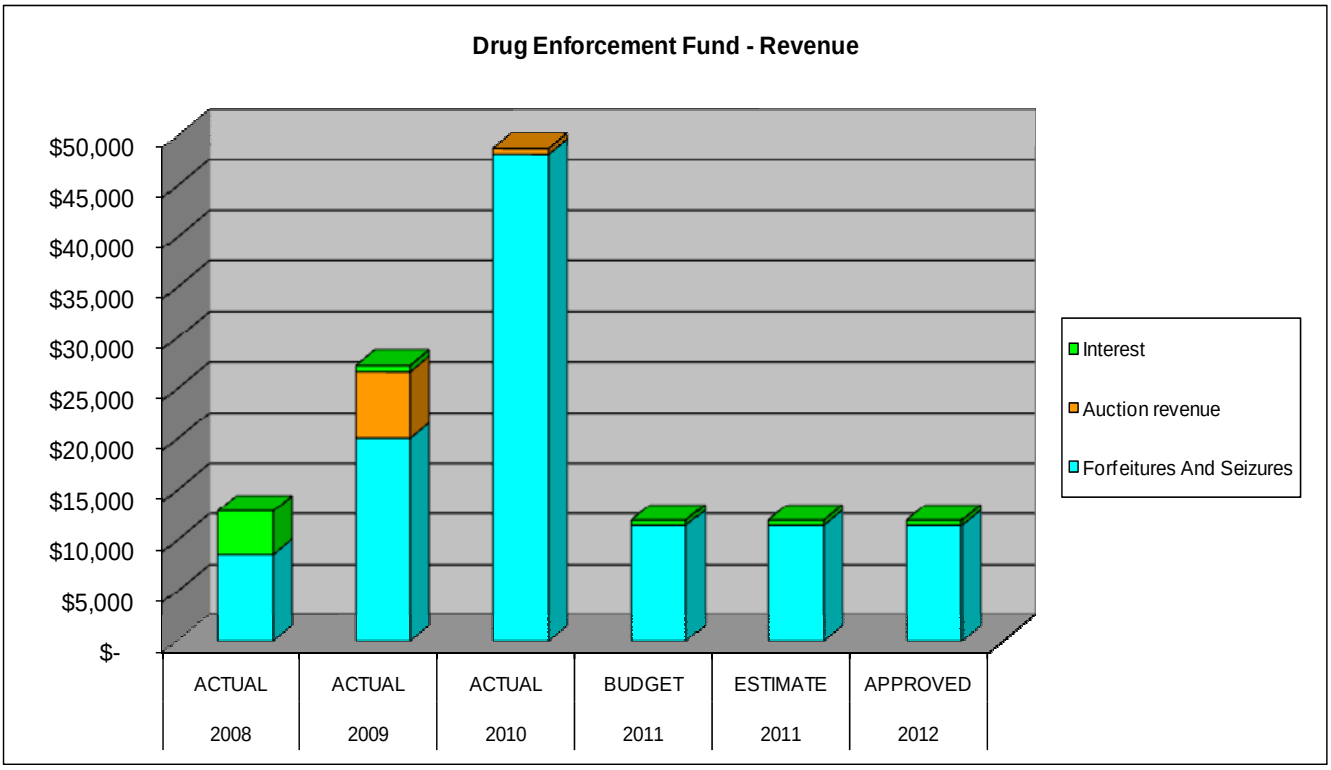
Jail Fund – Revenue

		2008	2009	2010	2011	2011	2012	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2012-2011	CHANGE
REVENUE SOURCE									
Jail Surcharge State Court	4016.5141	$ 66,092	$ 73,526	$ 71,466	$ 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	31,121	34,612	35,317	-	-	-	-	n/a
Drug Surcharge Municipal Court	4016.5144	1,430	510	286	-	-	-	-	n/a
Prior Year's Surplus	4019.6000	-	-	-	-	-	-	-	n/a
Jail Surcharge Superior Court	4033.5140	38,316	26,530	20,016	19,000	19,000	19,000	-	0.00%
Drug Surcharge Superior Court	4033.5142	55,820	45,395	37,448	27,000	27,000	27,000	-	0.00%
Victims' Assistance Superior Court	4033.5143	9,700	10,070	8,215	-	-	-	-	n/a
Alternative Dispute Resolution Fees	4033.5144	-	-	-	-	-	-	-	n/a
Jail Surcharge Juvenile Court	4034.5140	281	258	397	426	426	426	-	0.00%
Victims' Assistance Juvenile Court	4034.5143	131	129	199	-	-	-	-	n/a
Juvenile Supervision Fees	4034.5144	1,950	1,500	880	-	-	-	-	n/a
Fines and Forfeitures Total		**$ 204,841**	**$ 192,531**	**$ 174,223**	**$ 86,566**	**$ 86,566**	**$ 86,566**	**$ -**	**0.00%**
Interest	**4019.5170**	**$ 6,600**	**$ 1,558**	**$ 1,093**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Total Revenue Jail Fund		**$ 211,441**	**$ 194,089**	**$ 175,316**	**$ 86,566**	**$ 86,566**	**$ 86,566**	**$ -**	**0.00%**



Drug Enforcement Fund – Revenue

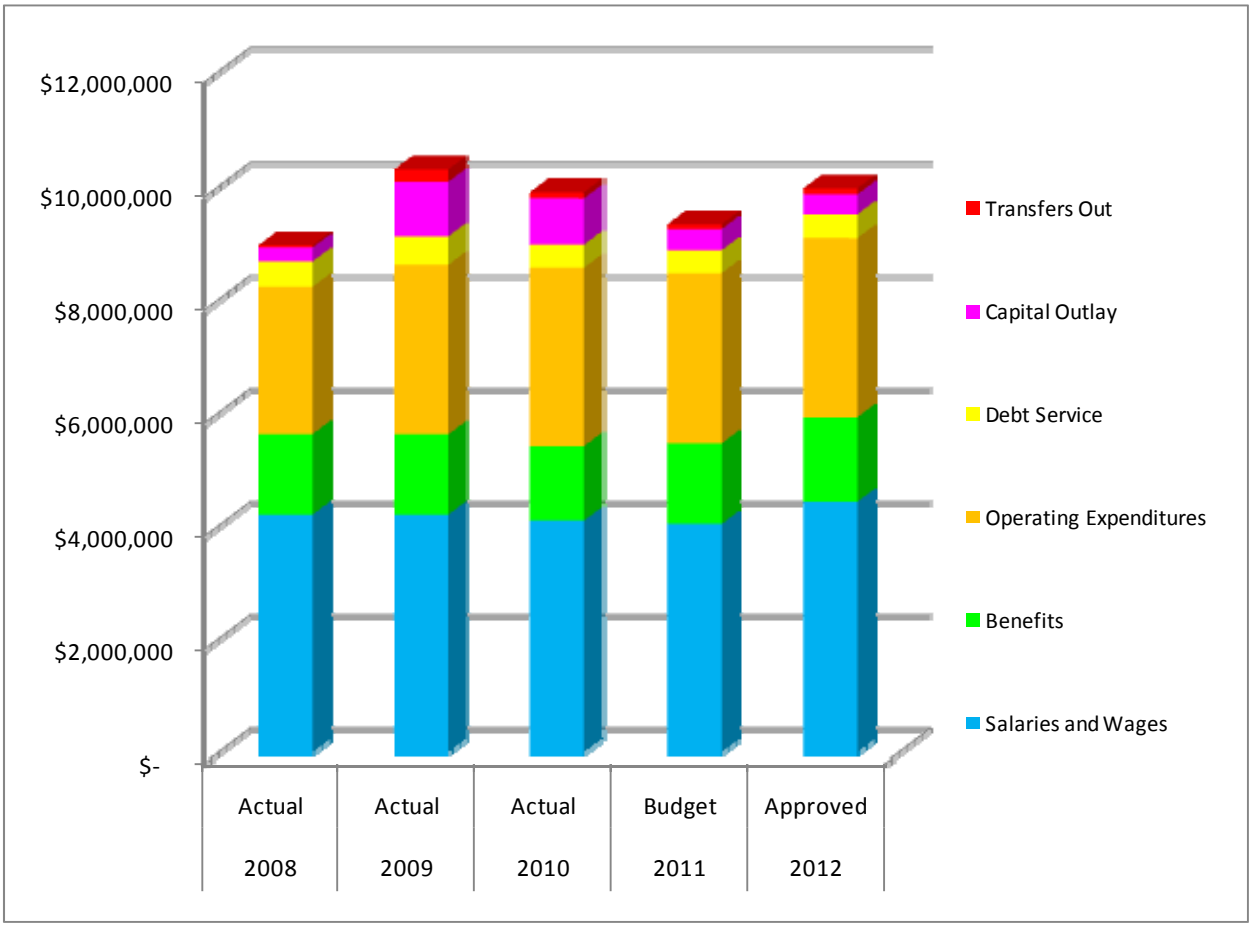
		2008	2009	2010	2011	2011	2012	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2012-2011	CHANGE
REVENUE SOURCE									
Forfeitures And Seizures	4073.5141	$ 8,640	$ 20,092	$ 48,237	$ 11,500	$ 11,500	$ 11,500	$ -	0.00%
Auction revenue	4073.5150	-	6,590	582	-	-	-	-	n/a
Charges for Services	4073.5190	3,200	4,000	9,105	-	-	-	-	n/a
Interest	4073.5170	4,284	604	-	500	500	500	-	0.00%
Total Revenue Drug Enforcement		**$ 16,124**	**$ 31,286**	**$ 57,924**	**$ 12,000**	**$ 12,000**	**$ 12,000**	**$ -**	**0.00%**



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

Total Special Revenue Funds Expenditures and Other Financing Uses

EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Approved	Difference 2012-2011	Percent Change
Salaries and Wages	$ 4,210,928	$ 4,209,172	$ 4,103,010	$ 4,043,854	$ 4,436,693	$ 392,839	9.71%
Benefits	1,423,922	1,418,729	1,317,650	1,424,148	1,494,911	70,763	4.97%
Operating Expenditures	2,603,382	2,999,424	3,154,825	3,012,168	3,167,848	155,680	5.17%
Debt Service	448,987	502,682	408,674	404,110	420,081	15,971	3.95%
Capital Outlay	245,386	965,282	818,235	373,558	350,637	(22,921)	-6.14%
Transfers Out	40,952	218,567	108,705	86,566	106,794	20,228	23.37%
Total	**$ 8,973,558**	**$ 10,313,856**	**$ 9,911,098**	**$ 9,344,404**	**$ 9,976,964**	**$ 632,560**	**6.77%**



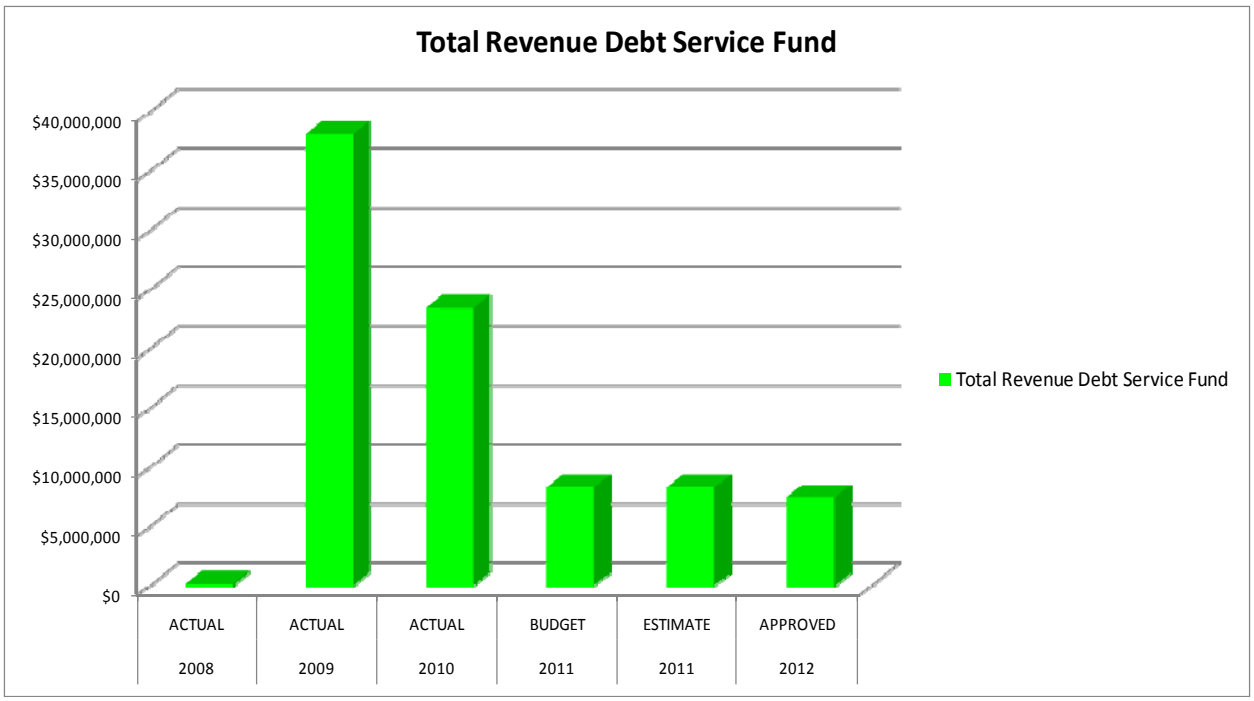
DEBT SERVICE FUND

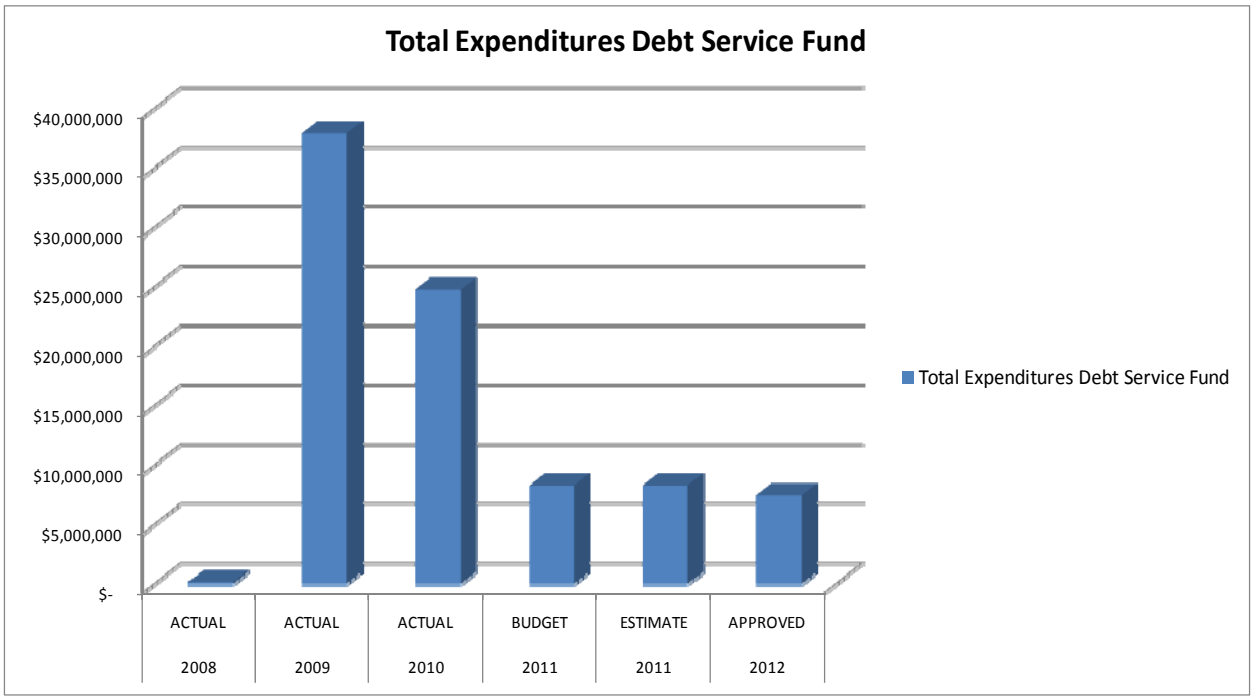
The Debt Service Fund is used to account for funds being accumulated for the servicing of general long-term debt associated with contracts payable, capital lease obligations and notes payable. The county has a number of contractual obligations with the Jackson County Industrial Development Authority. These obligations are the direct result of economic development initiatives in an attempt to grow the commercial and industrial components of the county tax digest, create jobs and provide a better quality of life in the community. In 2009, appropriations for debt service obligations from various departments within the General Fund were moved to the Debt Service Fund. This gives a better picture of the true amount of debt service payments, principal and interest, appropriated with the exception of the special revenue funds. This prevents a distortion of expenditures amongst departments within the General Fund. Appropriations for retirement of various debt obligations are still presented within each special revenue fund. This is because many of these funds have their own tax levies.

While the county retired some lease obligations during FY2011, it is important to note that the debt service associated with the Jackson County Jail portion of the S2007A City of Jefferson Public Building Authority Bonds has been moved to the Special Purpose Local Option Sales Tax Fund (SPLOST). This change was made to be in compliance with Georgia State Law governing SPLOST funds. The SPLOST Capital Projects Fund includes an interest appropriation in the amount of $1,457,783. This appropriation is for the un-refunded debt service portion of the S2007A Bonds as well as the refunded portion of the debt service associated with the Series 2011 General Obligation Refunding Bonds. As a result of this change debt service expenditures are below prior year budget estimates by $833,743 or 10.06%. Otherwise, debt service expenditures would be above prior year budget estimates by $624,041 or 7.53%. The net increase would have been attributable to increasing principal payments for the retirement of contracts payable associated with outstanding economic development revenue bonds.

The following table shows the revenues with other financial sources and expenditures with other financial uses.

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
REVENUE SOURCE								
Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Intergovernmental	-	-	1,141,259	-	-	-	-	n/a
Transfers In	155,833	38,109,217	23,435,202	8,286,386	8,286,386	7,452,644	(833,742)	-10.06%
Proceeds from borrowing	-	-	-	-	-	-	-	n/a
Total Revenue Debt Service Fund	**$ 155,833**	**$ 38,109,217**	**$ 24,576,461**	**$ 8,286,386**	**$ 8,286,386**	**$ 7,452,644**	**$ (833,742)**	**-10.06%**
OBJECT OF EXPENDITURE								n/a
Debt Service - Principal	$ 101,250	$ 31,972,702	$ 20,018,525	$ 3,216,826	$ 3,216,826	$ 4,145,442	928,616	28.9%
Debt Service - Interest	54,583	5,945,455	4,748,995	5,069,560	5,069,560	3,307,202	(1,762,358)	-34.8%
Intergovernmental	-	-	-	-	-	-	-	n/a
Total Expenditures Debt Service Fund	**$ 155,833**	**$ 37,918,157**	**$ 24,767,520**	**$ 8,286,386**	**$ 8,286,386**	**$ 7,452,644**	**$ (833,743)**	**-10.06%**


Total Revenue Debt Service Fund
$40,000,000
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
ACTUAL 2008
ACTUAL 2009
ACTUAL 2010
BUDGET 2011
ESTIMATE 2011
APPROVED 2012
Total Revenue Debt Service Fund


Total Expenditures Debt Service Fund
$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 2008
ACTUAL 2009
ACTUAL 2010
BUDGET 2011
ESTIMATE 2011
APPROVED 2012
Total Expenditures Debt Service Fund

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.

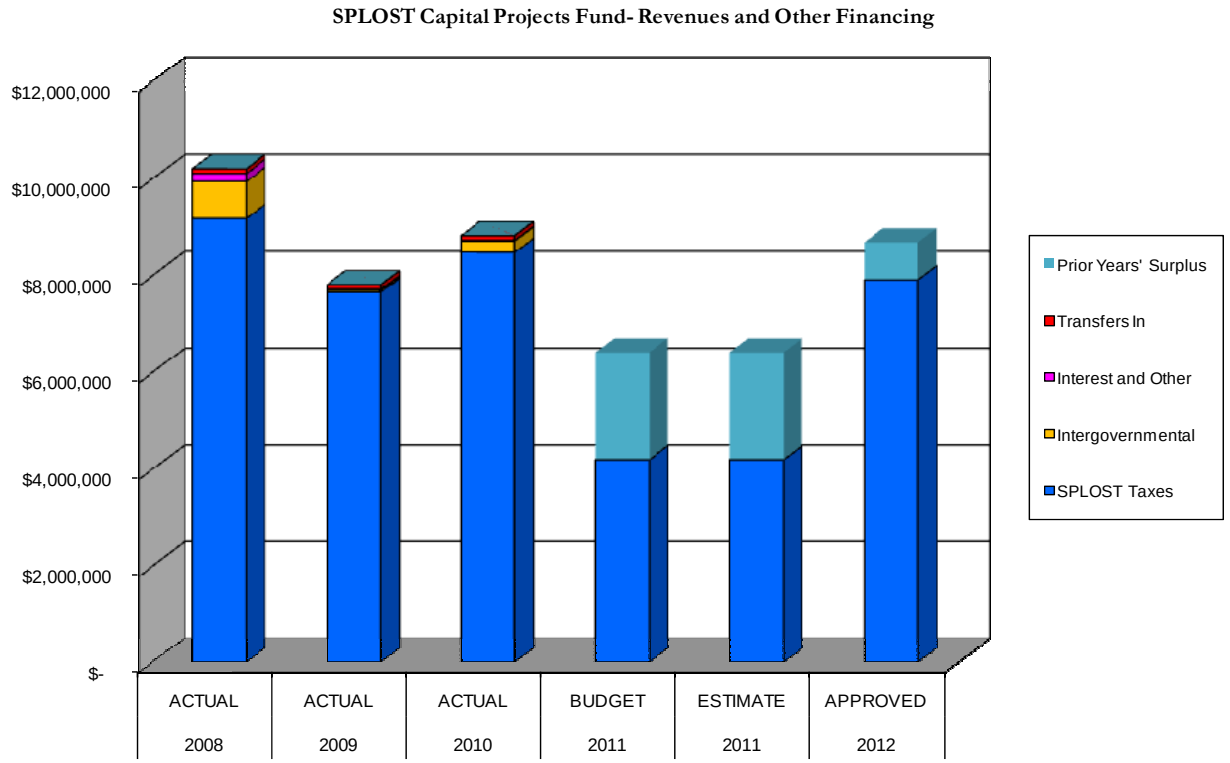
The SPLOST Capital Projects Fund 2012 Budget has increased $2,273,736 or 35.43% from the 2011 Approved Budget due to voter approval of the SPLOST V referendum on November 2, 2010. The 1% Special Purpose Local Option Sales Tax, that commenced on July 1, 2011, is estimated to yield $47,520,000 over a six year period. The following is a breakdown of categories that will receive SPLOST dollars in 2012:

1. $3,957,943 has been allocated for a partial refunding of the S2007A Revenue Bonds that were originally issued to finance construction of the Jail. This debt reduction was approved by the voters as a Level 1, county-wide, project.
2. $200,000 has been allocated for satellite emergency medical services facilities.
3. $1,133,333 has been allocated for base and paving, resurfacing and clean-up of the county's roads and bridges.
4. $333,333 has been allocated for improvements to existing parks.
5. $2,295,391 has been allocated for improvements within the county's municipalities in the areas of land acquisition, public facilities, libraries, recreation, roads, water and sewerage.

Additionally, transfers-out have decreased $2,214,947 due to eliminating the transfer-out from the SPLOST Capital Projects Fund to the Debt Service fund. The debt service expenditures will now be shown within the capital projects fund due to state law requirements. Moreover, $771,183 of prior years surplus' is being appropriated to service the un-refunded portion of the 2007A revenue bonds used that were issued, in part, to fund construction of the Jackson County Judicial Facility.

SPLOST Project Funds Revenues and Other Financing Sources

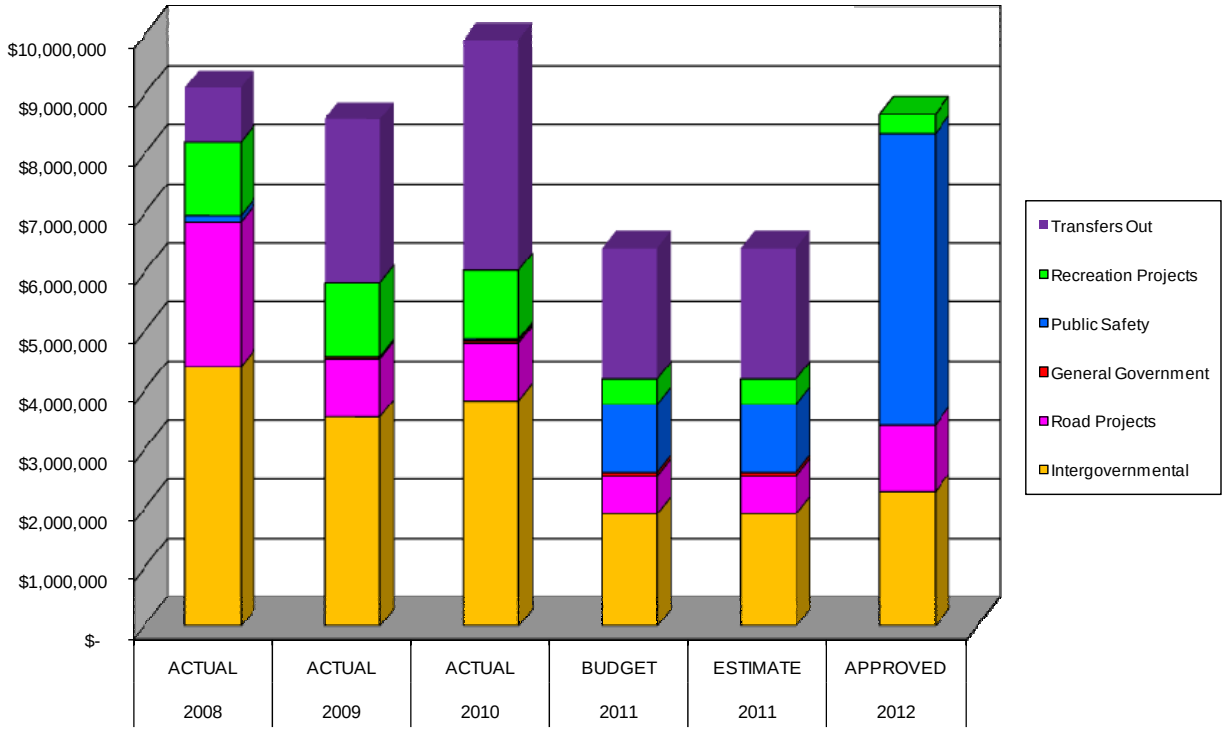
	2008	2009	2010	2011	2011	2012	DIFFERENCE	PERCENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2012-2011	CHANGE
REVENUE SOURCE								
Taxes	$ 9,183,845	$ 7,660,219	$ 8,483,818	$ 4,202,501	$ 4,202,501	$ 7,920,000	$ 3,717,500	88.46%
Intergovernmental	763,181	39,050	234,710	-	-	-	-	n/a
Interest and Other	166,965	22,327	12,937	-	-	-	-	n/a
Transfers In	95,000	95,000	95,000	-	-	-	-	n/a
Prior Years' Surplus	-	-	-	2,214,947	2,214,947	771,183	(1,443,764)	-65.18%
Total Revenue SPLOST Fund	**$ 10,208,991**	**$ 7,816,596**	**$ 8,826,465**	**$ 6,417,448**	**$ 6,417,448**	**$ 8,691,183**	**$ 2,273,736**	**35.43%**



SPLOST Projects Fund Expenditures and Other Financing Uses

	2008	2009	2010	2011	2011	2012	DIFFERENCE	PERCENT
OBJECT OF EXPENDITURE	**ACTUAL**	**ACTUAL**	**ACTUAL**	**BUDGET**	**ESTIMATE**	**APPROVED**	**2012-2011**	**CHANGE**
Intergovernmental	$ 4,414,733	$ 3,565,151	$ 3,838,276	$ 1,922,698	$ 1,922,698	$ 2,295,391	$ 372,693	19.38%
Road Projects	2,453,480	984,720	970,661	643,331	643,331	1,133,333	490,002	76.17%
Recreation Projects	1,243,435	1,253,792	1,167,126	425,127	425,127	333,333	(91,794)	-21.59%
General Government	-	33,456	39,161	63,757	63,757	-	(63,757)	-100.00%
Public Safety	107,840	-	31,421	1,147,589	1,147,589	4,929,126	3,781,538	329.52%
Transfers Out	915,134	2,759,958	3,897,169	2,214,947	2,214,947	-	(2,214,947)	-100.00%
Total Expenditures SPLOST Fund	**$ 9,134,621**	**$ 8,597,077**	**$ 9,943,814**	**$ 6,417,448**	**$ 6,417,448**	**$ 8,691,183**	**$ 2,273,736**	**35.43%**

SPLOST - Capital Projects Funds Expenditures and Other Financing Uses



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 #4: 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 $53,218,317. The projects to be funded by SPLOST are budgeted in a separate Capital Projects Fund as required by state law.

Special Purpose Local Option Sales Tax #5: In November, 2010 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, 2011. It is estimated that this tax will generate $47,520,000 over six years. 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 2012 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 2011, 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 2012-13 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.

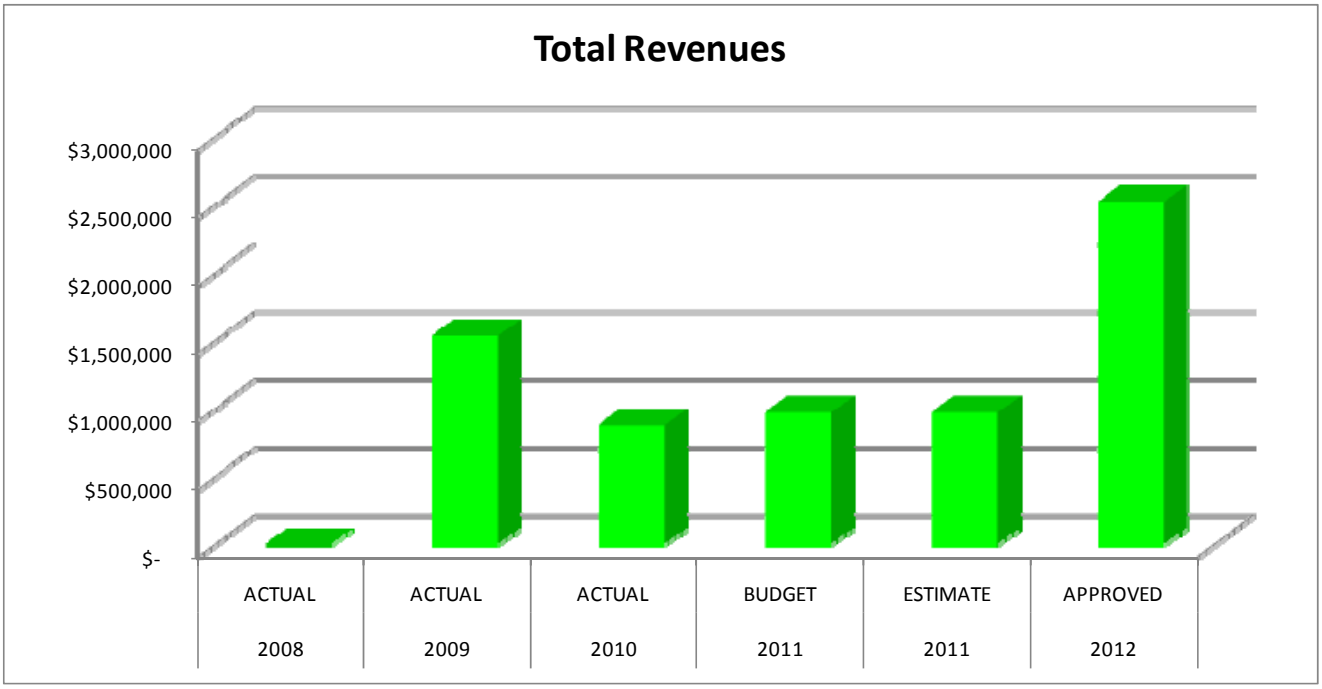
CAPITAL PROJECTS FUND - OTHER

The Capital Projects Fund was a new designated fund for use in the FY 201 budget. This fund is designed to capture costs of capital equipment and certain capital project costs. For FY 2012, 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 $2,125,000 will be transferred to the Debt Service Fund to service interest expenditures for the 2009 IDA intergovernmental contract payable. This relates to the $40,930,000 private placement that was issued in FY 2009. FY 2012 revenues have increase $1,553,987 or 160.04% from FY 2011 primarily due to the use of Prior Years' Fund Balance. More information about this can be found in the Debt Summary and Statistical Section of this document (Section VI).

Capital Projects Fund – Revenues and Other Financing Sources

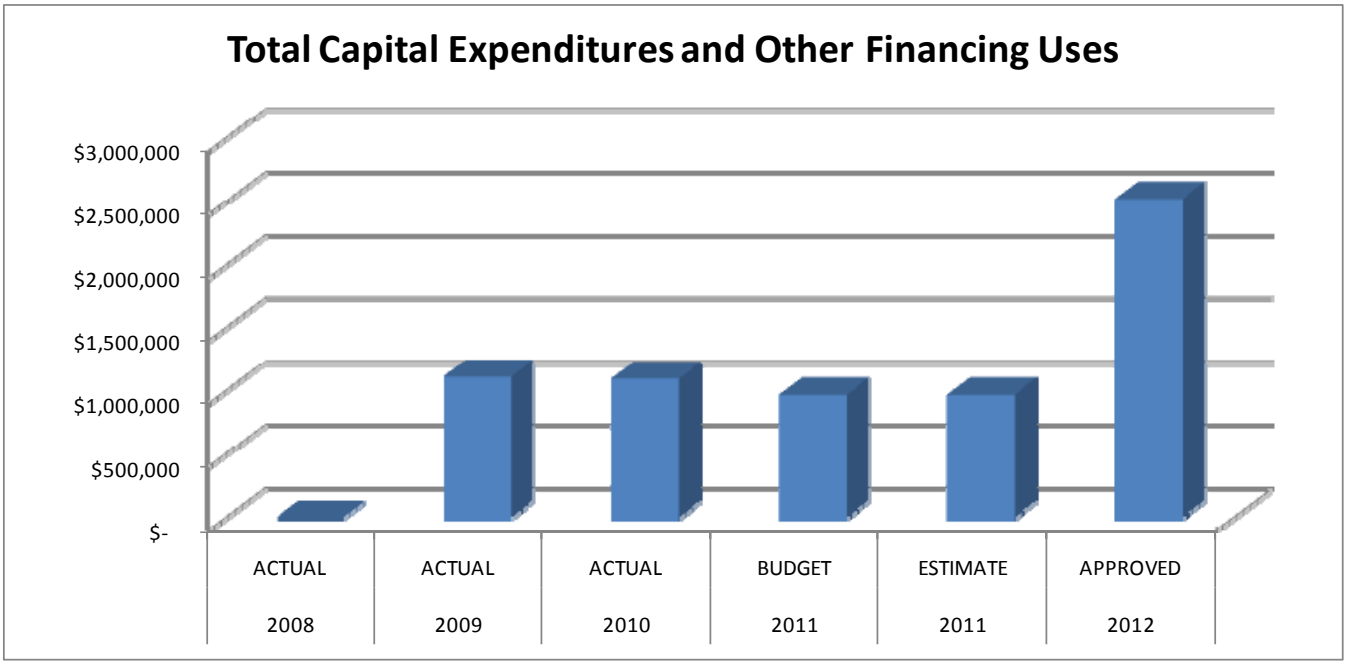
		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
	Number								
REVENUE SOURCE									
Transfers In	72.4021.5998	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Miscellaneous Revenue	72.4010.5132	-	-	7	-	-	-	-	n/a
Gov Deals - Non Taxable Sales	72.4010.5170	-	-	4,677	-	-	-	-	n/a
Sale of Surplus Property - Other	72.4010.5171	-	-	2,288	-	-	-	-	n/a
Sale of Capital Assets	72.4010.5172	-	43,976	53,082	-			-	n/a
Vendor Compensation	72.4010.5173	-	48	127	-			-	n/a
Proceeds From Capital Leases	72.4010.5200	-	888,090	-	851,500	851,500	280,000	(571,500)	-67.12%
Proceeds From Capital Leases	72.4018.5200		575,000	475,000	-			-	n/a
Proceeds From Insurance Claims	72.4018.5201	-	28,023	-	-			-	n/a
Proceeds From Capital Leases	72.4022.5200	-	-	150,000	-	-	-	-	n/a
Proceeds From Capital Leases	72.4026.5200	-	-	149,000	-	-	120,000	120,000	n/a
Proceeds From Capital Leases	72.4074.5200	-	-	42,303	-	-	-	-	n/a
Prior Year Fund Balance	73.4042.6000	-	-	-	119,513	119,513	2,125,000	2,005,487	1678.05%
Total Revenues		**$ -**	**$ 1,535,138**	**$ 876,484**	**$ 971,013**	**$ 971,013**	**$2,525,000**	**$ 1,553,987**	**160.04%**



Capital Projects Fund Continued…

Capital Projects Fund – Expenditures and Other Financing Uses

		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Miscellaneous	72.5110.0352	$ -	$ 3,340	$ 389	$ -	$ -	$ -	$ -	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 Assests - Autos	72.5474.0471	-	26,640	43,608	41,500	41,500	$ 35,000	(6,500)	-15.66%
Sheriff - Capital Assets - Autos	72.5218.0471	-	474,107	564,260	565,000	565,000	-	(565,000)	-100.00%
EMS - Capital Assets - Autos	72.5222.0471	-	130,328	223,876	245,000	245,000	245,000	-	0.00%
EMS - Capital Assets - Other	72.5222.0473	-	-	62,812	-	-	-	-	n/a
EMS - Expendable Equipment	72.5222.0476	-	-	13,142	-	-	-	-	n/a
CI - Capital Assets - Autos	72.5225.0471	-	41,488	-	-	-	-	-	n/a
Road Dept. - Capital Assets - Autos	72.5426.0471	-	228,087	99,204	-	-	-	-	n/a
Road Dept. - Capital Assets - Other	72.5426.0473	-	79,724	77,252	-	-	120,000	120,000	n/a
Road Dept. - Expendable Equipment	72.5426.0476	-	9,158	12,780	-	-	-	-	n/a
Transfers Out	73.5142.0999	-	40,034	-	119,513	119,513	2,125,000	2,005,487	1678.05%
Total Capital Expenditures		**$ -**	**$ 1,113,054**	**$1,097,323**	**$ 971,013**	**$ 971,013**	**$2,525,000**	**$ 1,553,987**	**160.04%**



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.

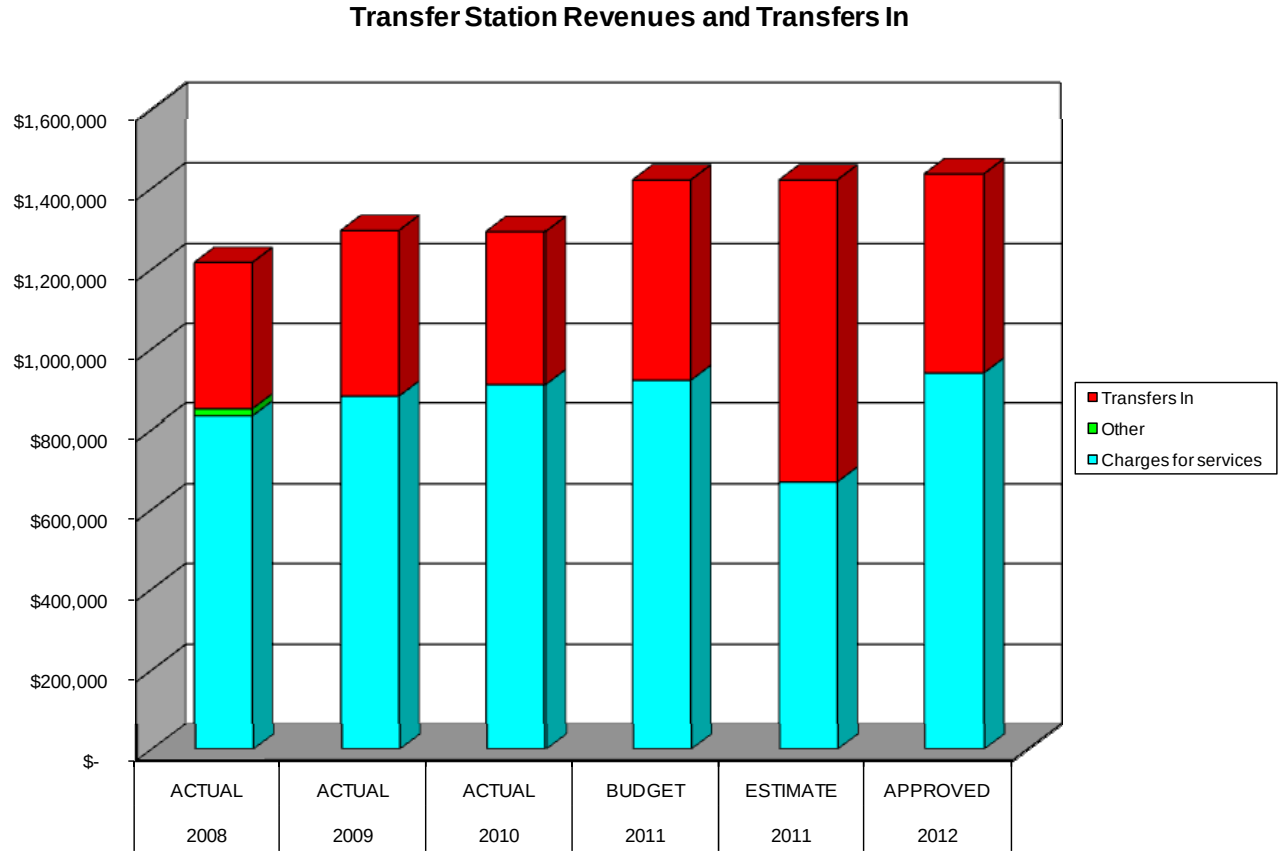
Mayfield Treatment Plant - to account for the operations of the Mayfield wastewater treatment plant. As stated in Note 18 to the 2000 financial statements, the operation of this plant was transferred to the Jackson County Water and Sewerage Authority during the year 2000. No budget is required for this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

Transfer Station Fund

Resources
Charges and fees for service are expected to raise $941,256 or 65.5% of anticipated revenues in FY 2012.

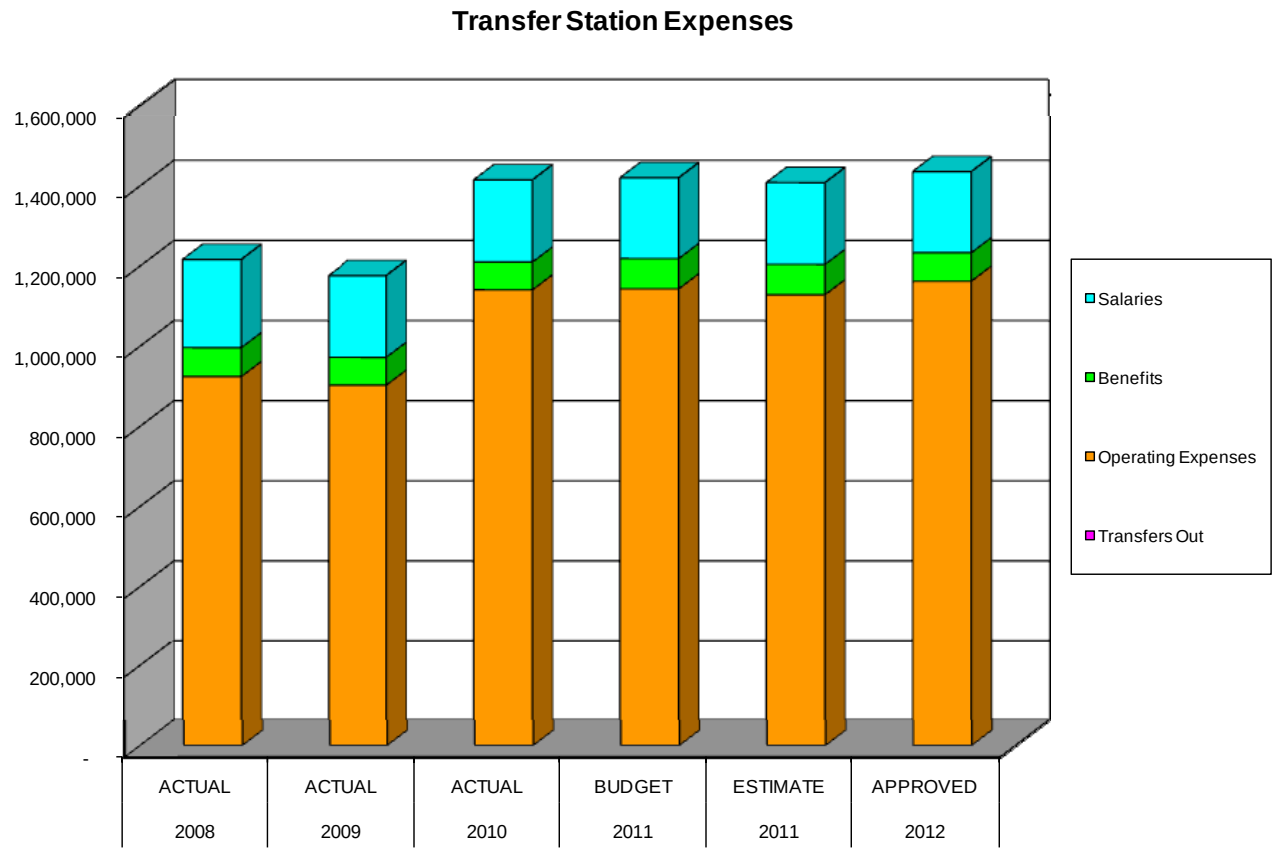
Uses
Transfer Station Fund uses consisting of maintenance and operating (M&O) expenditures are approved for $1,437,845. This is an increase of 1.07% from FY 2011 Approved Budget.

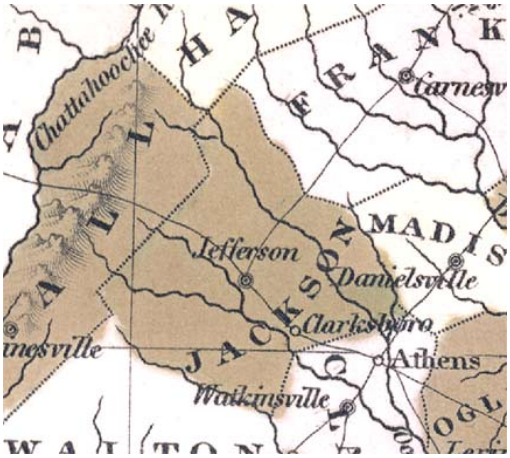
REVENUE SOURCE	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
Charges for services	$ 833,488	$ 883,202	$ 912,037	$ 922,800	$ 671,036	$ 941,256	**$ 18,456**	2.00%
Other	18,027	-	-	-	-	-	-	n/a
Transfers In	367,279	416,102	384,453	499,828	751,592	496,589	(3,239)	-0.65%
Total Revenues Transfer Station	**$ 1,218,794**	**$ 1,299,304**	**$ 1,296,490**	**$ 1,422,628**	**$ 1,422,628**	**$ 1,437,845**	**$ 15,217**	**1.07%**



Transfer Station Fund continued…

OBJECT OF EXPENSES	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
Salaries	$ 220,110	$ 203,993	$ 205,077	$ 201,603	$ 204,022	$ 202,343	740.00	0.37%
Benefits	72,222	69,598	69,455	75,692	75,692	71,121	(4,571.34)	-6.04%
Operating Expenses	926,462	904,849	1,142,825	1,145,333	1,130,689	1,164,381	19,048.00	1.66%
Transfers Out	-	-	-	-	-	-	-	n/a
Total Transfer Station Expenses	**$ 1,218,794**	**$ 1,178,440**	**$ 1,417,357**	**$ 1,422,628**	**$ 1,410,403**	**$ 1,437,845**	**$ 15,217**	**1.07%**





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 2010 U.S. Census, Jackson County is home to 60,485 people. Growth rates have exceeded 45.4% since 2000. The most recent news release from the U.S. Census bureau ranked 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." Additionally, Jackson County was ranked as the 6th fastest growing county in the state in one year's time. Official projections for 2012 are in the range of 63,000 and the 2020 estimate is about 100,000 to 120,000. The County's growth can be attributed to relatively modest land costs and a quality of life which is highly desirable. While the County rests only 60 miles from downtown Atlanta, it has retained much of 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.

It was estimated by the 2010 Census the mean travel time to work of Jackson County citizens was 26.8 minutes, which is less than the state average and much less than the nearby metro Atlanta average. As more jobs begin to grow here at home, more citizens will enjoy shorter commutes to work. 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 again invest in Jackson County and expand their existing $110 Million manufacturing facility (phase I) with a new $350 million plant to produce automotive air conditioner compressors and employ approximately an additional 320 people on a 100 acre site. Additionally, Toyota recently has 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 also opened about 700 additional acres along the I-85 Corridor.

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 opened a $40 million distribution center in 2011. Also in 2011, Bed, Bath, & Beyond announced a new distribution center

to open in 2012 in Pendergrass providing 900 jobs. Toyota Automotive Compressor of Georgia announced expansion plans known for 2012 and beyond in the amount of $52 million for phase II of its Pendergrass plant expansion. Another 2011 announcement came from Kubota Industrial Equipment to break ground on a second Jackson County factory in early 2012 worth $73 million creating another 200 jobs. In all, there were over 2,000 new jobs announced during 2011 and early 2012.

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 39.80% (24,072) of the countywide population (60,485) according to the 2010 census. The county seat is Jefferson (9,432), named for President Thomas Jefferson, which is located in the central part of the county.

Incorporated in 1909, Arcade (pop.1,786) 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 (pop. 1,763).

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 (pop. 307) 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 6,544), 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. The current population is 9,432.

Maysville is the second oldest town remaining in Jackson County and was incorporated in 1879. The town straddles the Jackson-Banks County line with a current Jackson County population of 872.

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 and has a current population of 1,696.

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 422.

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 180.

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 8,000 students.

Two municipal systems also provide accredited services. The Jefferson municipal system has an enrollment of about 3,000 students. The Commerce municipal system has an enrollment of about 1,700.

Student enrollment is growing on a countywide basis at about 500 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.

THE JACKSON COUNTY SEAL ADOPTION

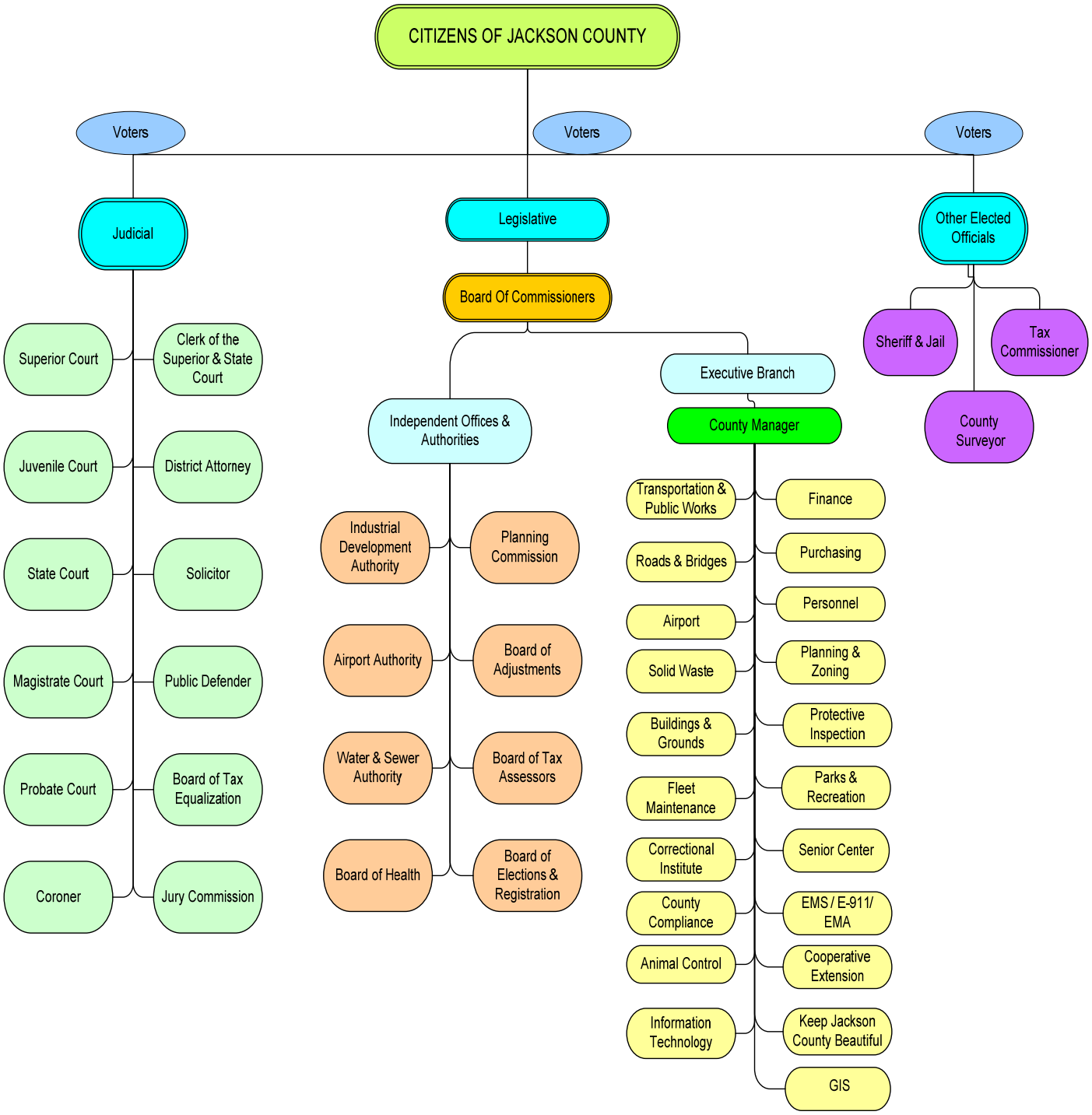
The Official Seal for Jackson County was adopted on October 23, 1975. In a called session, the Jackson County Board of Commissioners received a committee from the Beautification Through Conservation Committee. In attendance were Chairman H.W. Summerour, James S. Johnson, Thomas L. Howington, Attorney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

Kevin Poe - 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**
Valerie Thornton	**Interim Chief Tax Appraiser**
Tom Page	**Solid Waste**
Jeff Bridges	**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**
Robert Alexander	**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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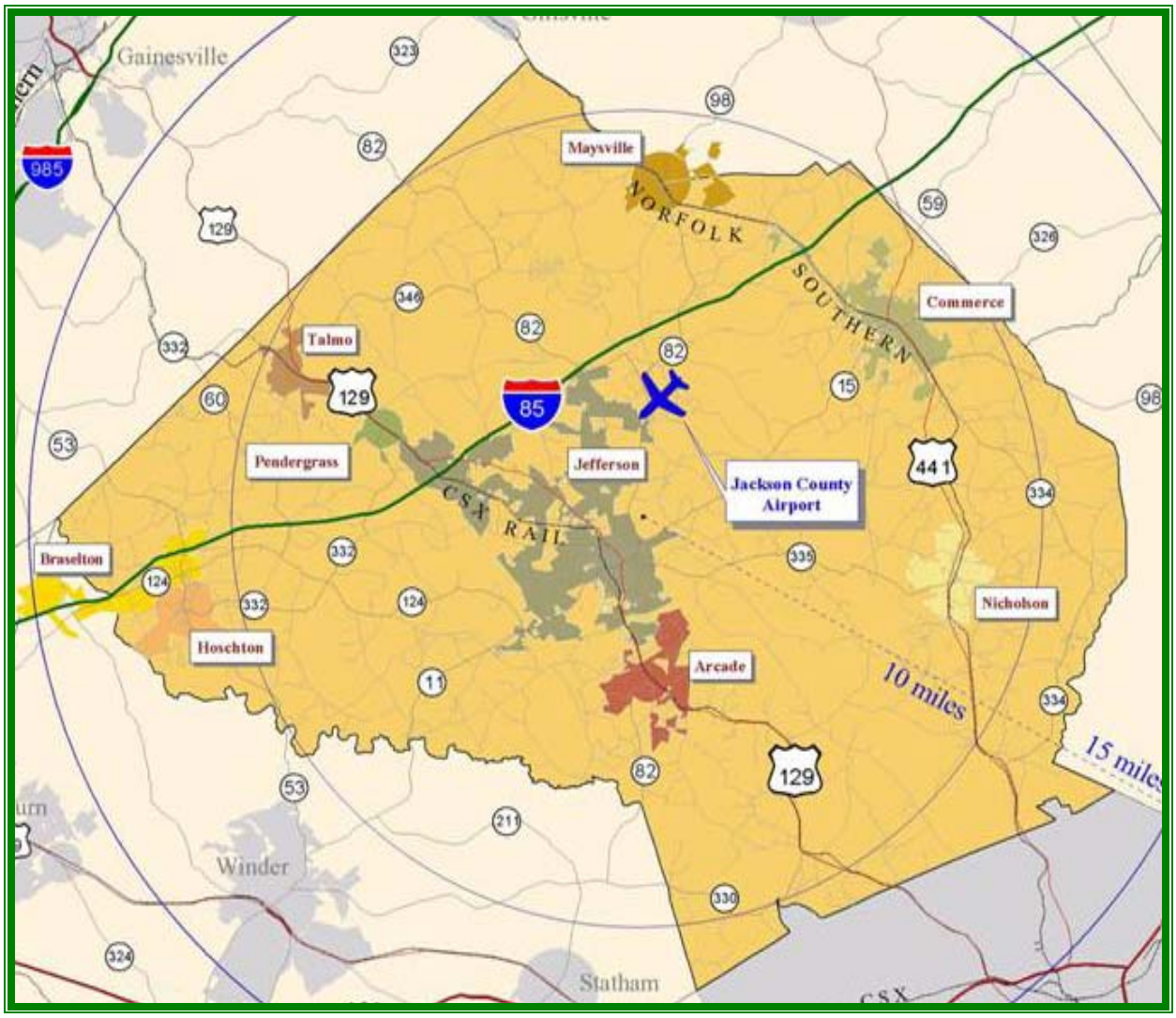
JACKSON COUNTY TOPOGRAPHIC MAP



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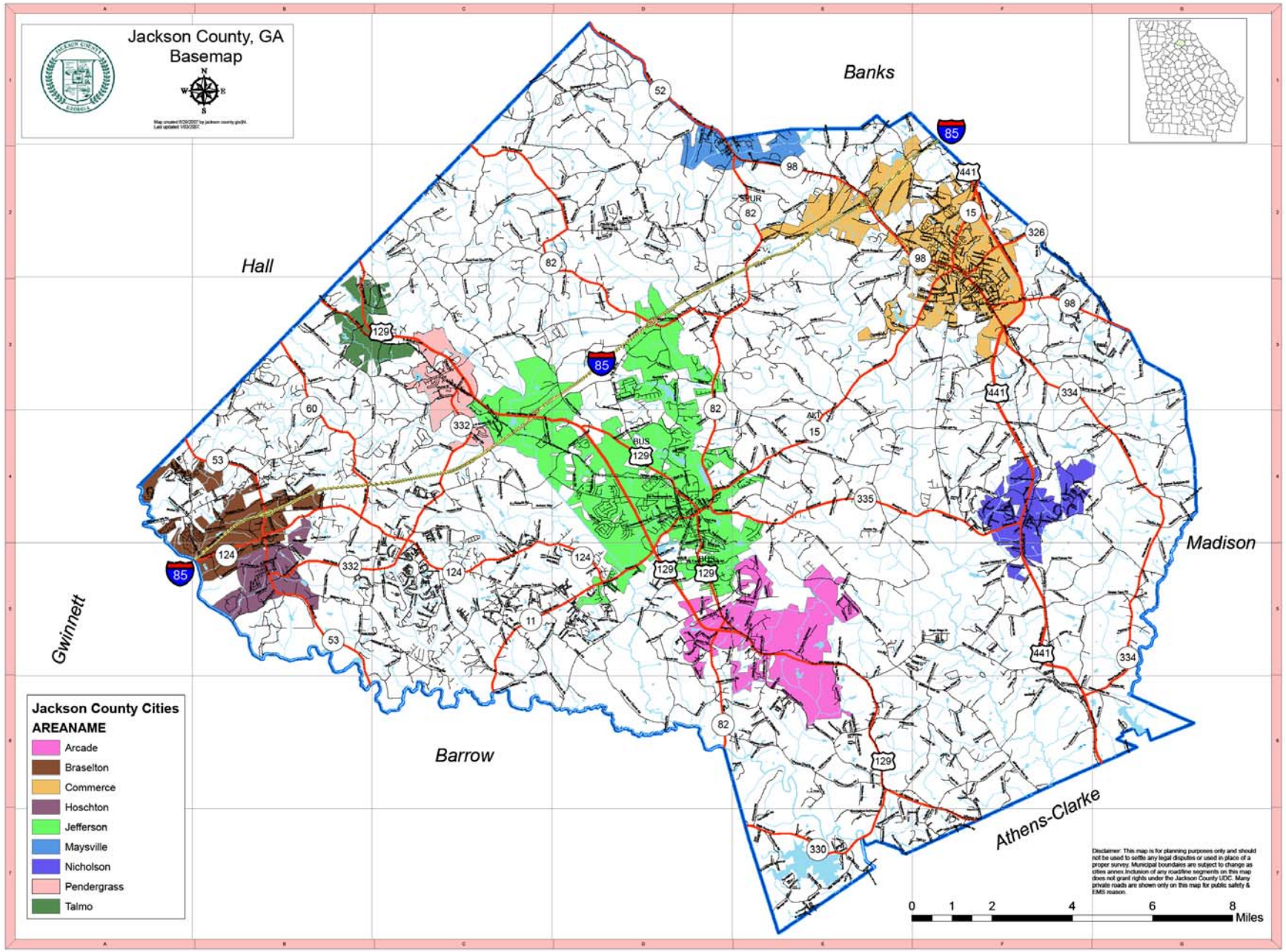
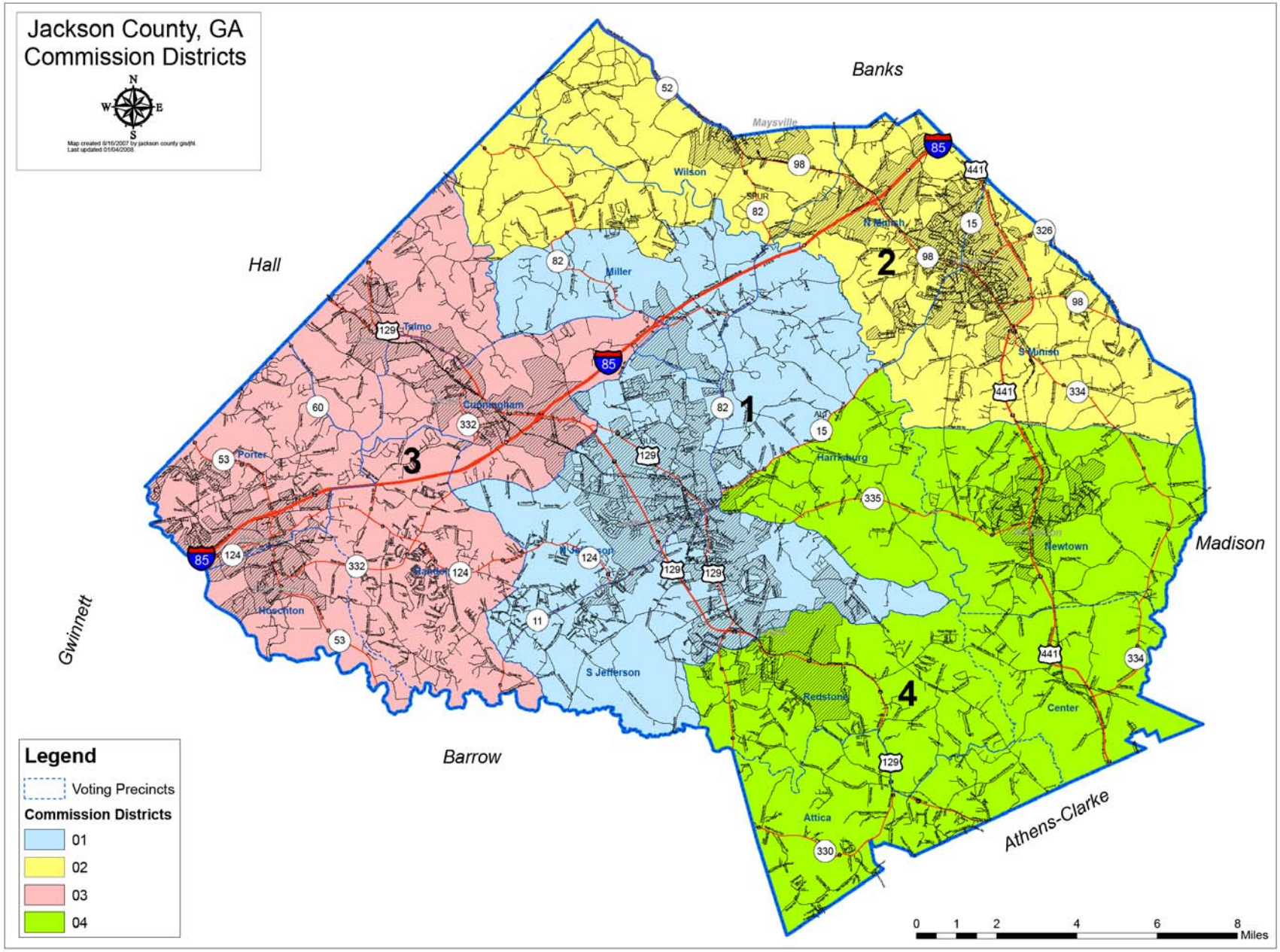
JACKSON COUNTY ~ MUNICIPALITIES



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 FY12 operating budget, a request for FY12 budget information was sent to each department head and elected official on April 25, 2011. A budget manual was included with the memo along with a budget worksheet showing expenditures by line item with three years historical, 2011 appropriated budget, year-to-date actual and a blank request column for FY12. 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 FY12; 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 2011 Budget Document. Each department was requested to provide justification for any line item requests that increased over the approved FY11 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 FY12 requests for appropriations, to the Fiscal Analyst, on or before May 26, 2011, 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 11 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 2011 funds available were also reviewed in an effort to utilize 2011 funding to reduce or eliminate additional funding in 2012. The overall FY12 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 19, 2011. The Finance Department was given the task of reducing the proposed budget to avoid a substantial increase in the property tax millage rate or a major reduction in Fund Balance. Estimated revenues, other than property tax 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.

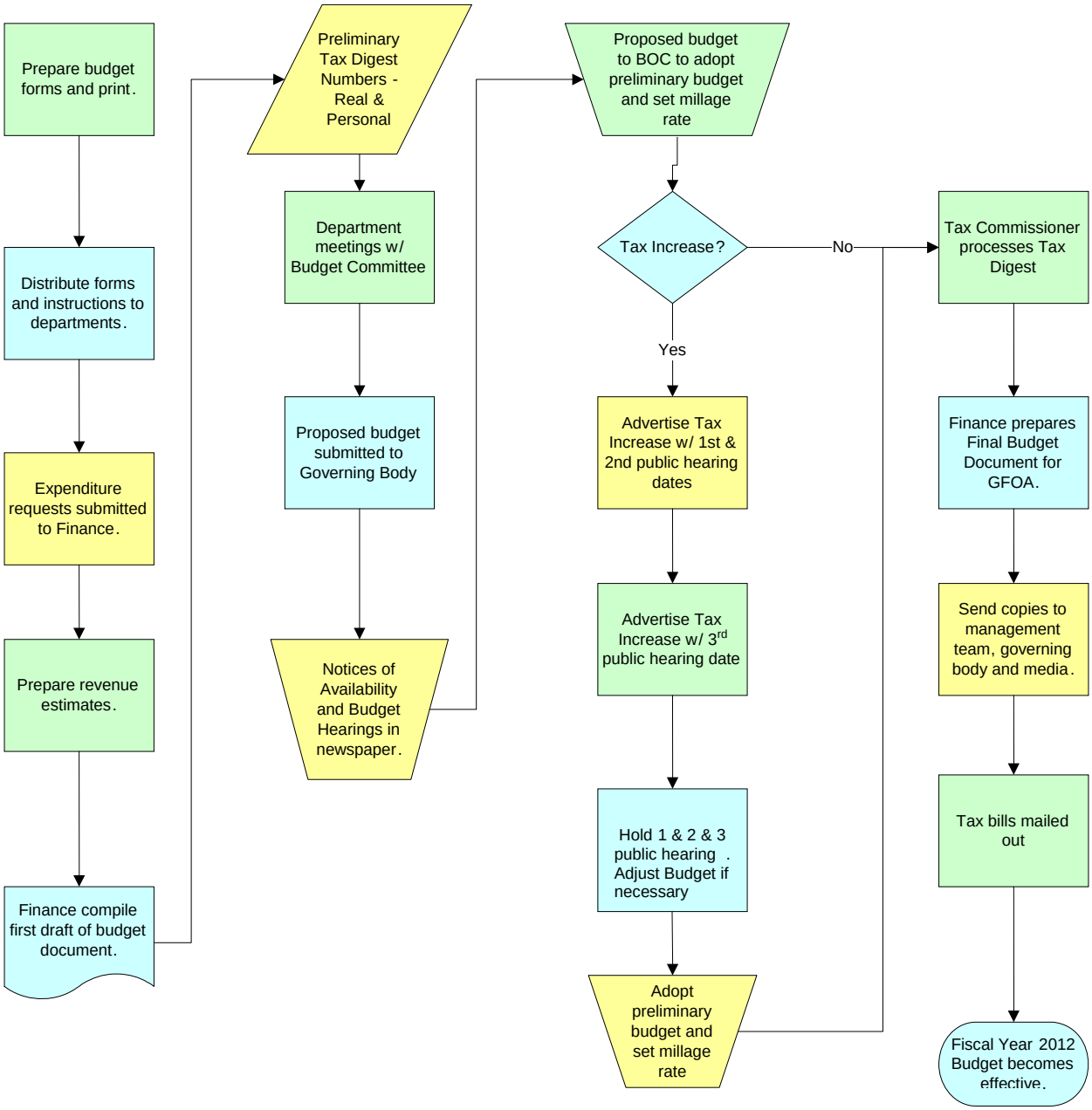
The final proposed FY12 budget was adopted by the Jackson County Board of Commissioners on September 30, 2011 during a called meeting, which was also open to the public. The approved FY12 budget was entered in the County's financial program and a copy of each department's approved budget was distributed 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.

2012 BUDGET SCHEDULE

March 1, 2011 - April 25, 2011	Budget packets are created and readied for distribution.
April 25, 2011	Budget packets are sent out to departments to fill out and send back by May 26, 2011.
June 1, 2011 - July 22, 2011	Budget Staff work to compile budget data, estimate revenues and prepare preliminary documents for Budget Committee Meetings.
July 26, 2011 - August 26, 2011	Budget Committee meets as needed with various Department Directors, Elected Officials, and/or Independent Agencies to discuss their respective budget requests.
September 2, 2011	Notice of budget availability is submitted by noon to the local newspaper for publishing.
September 7, 2011	Notice of Budget Availability appears in the newspaper.
September 12, 2011	Five-Year History is sent to the newspaper to be published
September 12, 2011	First reading of the budget
September 14, 2011	Five-Year History appears in the newspaper.
September 19, 2012	Jackson County Board of Commissioners final vote notification is sent to the newspaper for publishing.
September 21, 2011	Notice of Jackson County Board of Commissioners final vote on the Fiscal Year 2012 Budget appears in the newspaper.
September 30, 2011	Meeting to adopt FY 2012 budget and set millage rates
September, 2011 – December 30, 2011	Finance Department prepares annual budget document for GFOA.
October 3, 2011	Tax Commissioner processes tax digest and delivers to State.
October 21, 2011	Tax bills are mailed out
December 21, 2011	Payment of tax bills due
January 1, 2012	FY 2012 Budget becomes effective

Budget Process Flow Chart



Jackson County Government FY 2012 Budget Calendar		
Date	**Budget Process**	**Person/Department Responsible**
Monday, April 25, 2011 - Thursday, May 26, 2011	Time-frame departments have to fill out their budget packages	Finance Department All County Departments
Wednesday, June 1, 2011 - Friday, July 22, 2011	Budget Staff work to compile budget data and to prepare preliminary documents for Budget Committee Meetings.	Finance Department
Tuesday, July 26, 2011 through Friday, August 26, 2011	Budget Committee meets as needed with various Department Directors, Elected Officials, and Independent Agencies to discuss their respective budget requests.	County Manager Finance Department
Friday, September 2, 2011	Submit Notice of Budget Availability to newspaper by noon.	Finance Department
Wednesday, September 7, 2011	Notice of Budget Availability appears in newspaper.	Finance Department
Monday, September 12, 2011	Five-year history is sent to newspaper by noon for publishing.	Finance Department
Monday, September 12, 2011	First reading of preliminary budget at the Board of Commissioners meeting.	Board of Commissioners County Manager Finance Department
Wednesday, September 14, 2011	Five-year history to appear in newspaper.	Board of Commissioners County Manager Finance Department
Monday, September 19, 2011	Submit Jackson County Board of Commissioners final vote notification to the newspaper for publishing.	Board of Commissioners County Manager Finance Department
Wednesday, September 21, 2011	Notice of Jackson County Board of Commissioners final vote on the Fiscal Year 2012 Budget appears in the newspaper	Finance Department
Friday, September 30, 2011	Meeting at 1:30 P.M. to adopt FY 2012 budget and set millage rates.	Board of Commissioners County Manager Finance Director
Monday, October 3, 2011	Tax Commissioner processes tax digest and delivers to State.	Board of Commissioners County Manager Finance Director

September, 2011 – Friday, December 30, 2011	Finance Department prepares budget document for GFOA.	Finance Department
Friday October, 21, 2011	Tax bills mailed out.	Tax Commissioner
Wednesday, December 21, 2011	Payment of tax bills due.	Tax Commissioner
Sunday, January 1, 2012	FY 2012 Budget becomes effective.	Finance Department

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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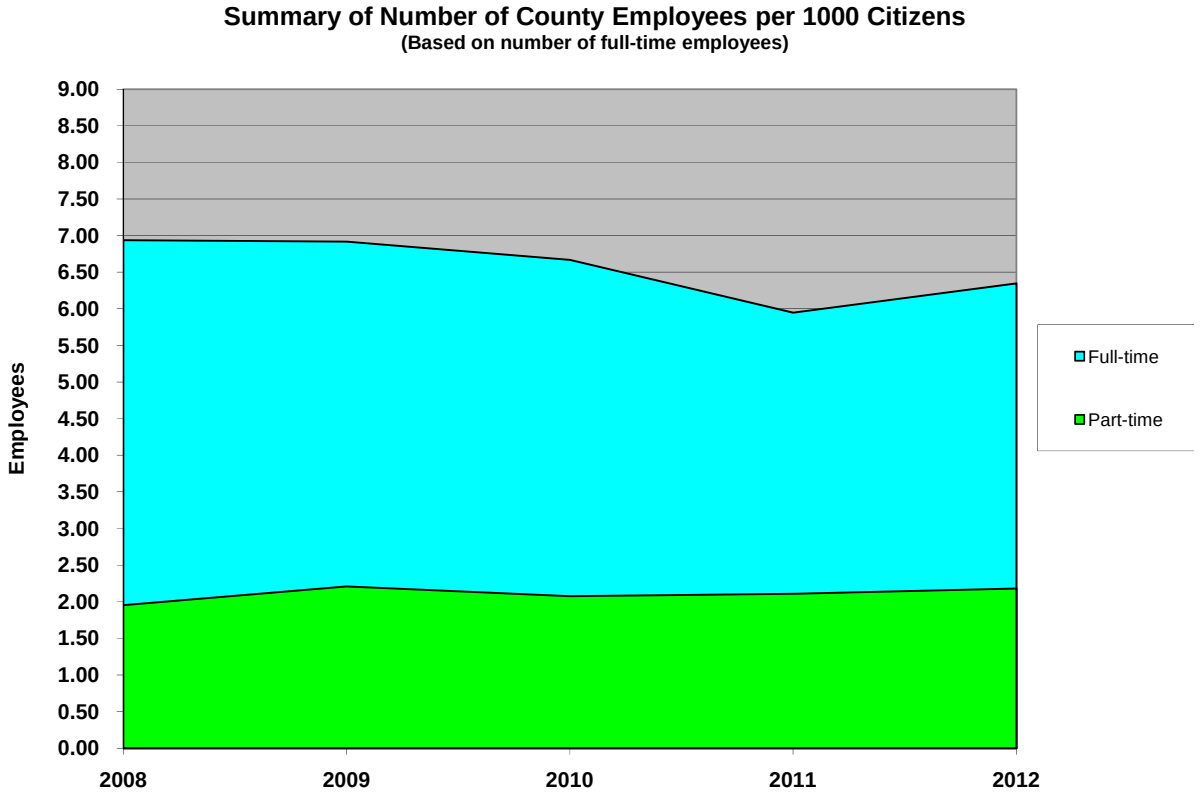
PERSONNEL SUMMARY

Jackson County is committed to a level of excellence in the quality and delivery of all programs and services. In the FY 2012 Approved Budget, 516 (384 full time and 132 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.



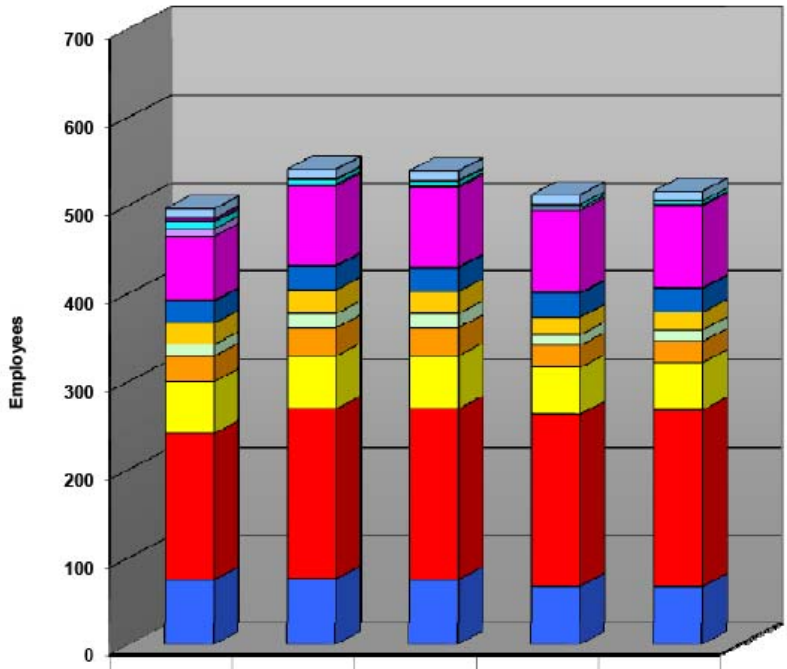
Although the population of Jackson County did not grow appreciably through most of the 20th Century, beginning in the 1990's, unprecedented commercial and residential development began. Based on development potential in commercial and residential zones, continued development and population growth is 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. 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 2012 Approved Budget Staffing Summary:

There were no additional approved positions approved for FY 2012. However, as an explanation of the variance of positions over the past year, there we a few additional employees that were not budgeted but were hired after the adoption of the FY 2011 budget. Three positions in the jail, one correctional officer at the JCCI were added in 2011 and two part-time positions were moved to full-time status; one in public development and the other in Keep Jackson County Beautiful.

Personnel Summary by Function (2008 – 2012)



	2008	2009	2010	2011	2012
SENIOR CENTER	11	11	11	11	11
ENGINEERING	4	1	1	0	0
PLANNING & ZONING	8	5	5	4	4
PROTECTIVE INSPECTION	8	2	2	3	1.5
EMERGENCY SERVICES/AMBULANCE	73	90	90	93	93
EMERGENCY MANAGEMENT AGENCY	1	1	1	1	1
E-911	25	27	27	27	27
PARKS & RECREATION	24	27	25	20	20
HEALTH & WELFARE	13	16	16	12	13
PUBLIC WORKS	29	32	32	25	24
COURT SYSTEM	59	60	60	53	54
PUBLIC SAFETY	166	193	194	195	200
GENERAL GOVERNMENT	75	76	75	68	67.5

NOTE: Total includes full-time and part-time employees.

Total Positions as Budgeted:

YEAR	2008	2009	2010	2011	2012
TOTAL	496	541	539	512	516

JACKSON COUNTY, GEORGIA
SUMMARY OF NUMBER OF COUNTY EMPLOYEES

	2008 Full-time	2009 Full-Time	2010 Full-Time	2011 Full-Time	2012 Full-Time	2008 Part-time	2009 Part-time	2010 Part-time	2011 Part-time	2012 Part-time
GENERAL GOVERNMENT										
GOVERNING BODY	1	1	1	1	1	5	5	5	5	5
COUNTY MANAGER	2	2	2	1	1	0	0	0	0	0
FINANCIAL ADMINISTRATION	8	8	8	6	6	0	0	0	0	0
HUMAN RESOURCES	3	3	3	3	3	0	0	0	0	0
INFORMATION TECHNOLOGY	5	5	5	4	4	0	0	0	0	0
PROPERTY APPRAISAL	12	12	12	11	10	3	3	3	5	5
TAX COMMISSIONER	10	10	10	8	8	0	0	0	1	1
BOARD OF REGISTRARS	2	2	2	2	2	4	4	4	4	4
COUNTY EXTENSION	2	2	2	2	2	2	2	2	2	2
PURCHASING	2	2	2	1	1	0	0	0	0	0
CODE COMPLIANCE	3	3	3	1	1	0	0	0	0	0
BUILDINGS AND GROUNDS	9	8	8	8	8	1	1	1	1	1
GRAPHIC INFORMATION SYSTEMS[3]	1	2	2	2	2.5	0	1	0	0	0
TOTAL GENERAL GOVERNMENT	**60**	**60**	**60**	**50**	**49.5**	**15**	**16**	**15**	**18**	**18**
PUBLIC SAFETY										
SHERIFF	71	77	77	75	76	0	3	3	3	3
SCHOOL RESOURCE OFFICERS [1]	n/a	4	4	4	4	n/a	0	0	0	0
JAIL	56	70	70	79	82	2	3	3	3	3
CORONER	0	0	0	0	0	3	3	3	3	3
CORRECTIONAL INSTITUTE	31	30	31	25	26	1	1	1	1	1
ANIMAL CONTROL	2	2	2	2	2	0	0	0	0	0
TOTAL PUBLIC SAFETY	**160**	**183**	**184**	**185**	**190**	**6**	**10**	**10**	**10**	**10**
COURT SYSTEM										
CLERK OF COURT	13	13	13	10	10	2	2	2	2	2
STATE COURT	2	2	2	2	2	0	0	0	0	0
PROBATE COURT	3	3	3	3	3	2	2	2	1	1
SUPERIOR COURT	0	0	0	0	1	9	9	9	9	9
JUVENILE COURT	5	5	5	5	5	0	0	0	0	0
DISTRICT ATTORNEY	9	9	9	7	7	2	3	3	3	3
VICTIMS' ASSISTANCE	2	2	2	2	2	0	0	0	0	0
SOLICITOR - STATE COURT	6	6	6	5	5	0	0	0	0	0
MAGISTRATE COURT	4	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		
TOTAL COURT SYSTEM	**44**	**44**	**44**	**38**	**39**	**15**	**16**	**16**	**15**	**15**
PUBLIC WORKS										
ROAD DEPARTMENT	17	20	20	16	15	0	0	0	0	0
ENGINEERING/PROJECT MANAGEMENT	1	1	1	0	0	0	0	0	0	0
FLEET MAINTENANCE DEPARTMENT	8	8	8	6	6	2	2	2	2	2
AIRPORT	1	1	1	1	1	0	0	0	0	0
TOTAL PUBLIC WORKS	**27**	**30**	**30**	**23**	**22**	**2**	**2**	**2**	2	2
HEALTH & WELFARE										
TRANSPORT	2	3	3	1	1	1	0	0	0	1
KEEP JACKSON BEAUTIFUL	1	1	1	0	1	0	0	0	1	0
SOLID WASTE	4	5	5	5	5	5	7	7	5	5
TOTAL HEALTH & WELFARE	**7**	**9**	**9**	**6**	**7**	**6**	**7**	**7**	**6**	**6**
PARKS & RECREATION										
HURRICANE SHOALS	1	1	1	1	1	5	5	3	3	3
PARKS AND RECREATION	7	10	10	6	6	11	11	11	10	10
TOTAL PARKS & RECREATION	**8**	**11**	**11**	**7**	**7**	**16**	**16**	**14**	**13**	**13**

Table continued on following page…

JACKSON COUNTY, GEORGIA
SUMMARY OF NUMBER OF COUNTY EMPLOYEES

	2008 Full-time	2009 Full-Time	2010 Full-Time	2011 Full-Time	2012 Full-Time	2008 Part-time	2009 Part-time	2010 Part-time	2011 Part-time	2012 Part-time
E-911	**13**	**13**	**13**	**13**	**13**	**12**	**14**	**14**	**14**	**14**
EMERGENCY MANAGEMENT AGENCY	**0**	**1**	**1**	**1**	**1**	**1**	**0**	**0**	**0**	**0**
EMERGENCY SERVICES/AMBULANCE[2]	**37**	**40**	**40**	**39**	**39**	**36**	**50**	**50**	**54**	**54**
PROTECTIVE INSPECTIONS	**8**	**2**	**2**	**1**	**1.5**	**0**	**0**	**0**	**2**	**0**
PLANNING & ZONING	**8**	**5**	**5**	**4**	**4**	**0**	**0**	**0**	**0**	**0**
ENGINEERING	**4**	**1**	**1**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
SENIOR CENTER	**11**	**11**	**11**	**11**	**11**	**0**	**0**	**0**	**0**	**0**
TOTAL EMPLOYEES	**387**	**410**	**411**	**378**	**384**	**109**	**131**	**128**	**134**	**132**
Employees per 1000 citizens	**6.94**	**6.92**	**6.67**	**5.95**	**6.35**	**1.95**	**2.21**	**2.08**	**2.11**	**2.18**

TOTAL BY FUNCTION	**2008**	**2009**	**2010**	**2011**	**2012**
GENERAL GOVERNMENT	75	76	75	68	67.5
PUBLIC SAFETY	166	193	194	195	200
COURT SYSTEM	59	60	60	53	54
PUBLIC WORKS	29	32	32	25	24
HEALTH & WELFARE	13	16	16	12	13
PARKS & RECREATION	24	27	25	20	20
E-911	25	27	27	27	27
EMERGENCY MANAGEMENT AGENCY	1	1	1	1	1
EMERGENCY SERVICES/AMBULANCE	73	90	90	93	93
PROTECTIVE INSPECTION	8	2	2	3	1.5
PLANNING & ZONING	8	5	5	4	4
ENGINEERING	4	1	1	0	0
SENIOR CENTER	11	11	11	11	11
TOTAL	**496**	**541**	**539**	**512**	**516**
Population Estimates	**55,778**	**59,254**	**61,620**	**63,544**	**60,485**
	est.	est.	est.	est.	2010 Census

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.

3 GIS and Public Development are splitting an employee on a 50/50 basis. This employee was previously part-time under the Protective Inspection Department.

DEBT SUMMARY

GENERAL LONG-TERM DEBT

CHANGES IN LONG TERM LIABILITIES

Long–term liability activity for the year ended December 31, 2010 was as follows:

	Balance 12/31/2009	Additions	Reductions	Adjustments	Balance 12/31/2010	Due Within One Year	Due After One Year
Governmental activities:							
Capital leases	$ 25,972,387	$ 1,306,212	$ (2,133,499)	$ -	$ 25,145,100	$2,059,103	$ 23,085,997
Plus:							
Original issue premiums	155,937	-	(6,854)	-	149,083	6,854	142,229
GEFA Note payable	187,181	-	(23,713)	-	163,468	24,995	138,473
Contracts payable - Hospital	1,117,500	-	(1,117,500)	-	-	-	-
IDA 2004 Economic Development Bonds	14,740,000	-	(740,000)	-	14,000,000	765,000	13,235,000
City of Jefferson Series A 2007 Bonds	40,595,000	-	(750,000)		39,845,000	780,000	39,065,000
Less Original Issue Discounts	(49,717)	-	1,829		(47,888)	(1,830)	(46,058)
City of Jefferson Series B 2007 Bonds	7,985,000	-	(310,000)		7,675,000	320,000	7,355,000
IDA 2008 Economic Development Bonds	15,595,000	-	(15,595,000)		-	-	-
IDA 2009 Series A Economic Development Bonds	25,050,000	-	-		25,050,000	-	25,050,000
IDA 2009 Series B Economic Development Bonds		15,880,000			15,880,000	-	15,880,000
Less: Deferred amounts of refunding		(378,940)	22,352		(356,588)	-	(356,588)
Plus:							
Original issue premiums	407,103	-	(28,568)	-	378,535	28,569	349,966
Compensated absences	709,483	595,894	(556,787)	-	748,590	519,742	228,848
Net OPEB Obligation	1,292,931	681,328	64,588		2,038,847	-	2,038,847
Governmental activities long-term liabilities	$ 133,757,805	$ 18,084,494	$ (21,173,152)	$ -	$ 130,669,147	$4,502,433	$ 126,166,714
Business-type activities:							
GEFA Note Payable	$ 225,717	$ -	$ (65,287)	$ -	$ 160,430	$ 68,905	$ 91,525
Landfill closure/postclosure	896,400	43,678	(64,398)	-	875,680	78,880	796,800
Compensated absences	15,563	6,694	(4,127)	-	18,130	4,628	13,502
Business-type activities long term liabilities	$ 1,137,680	$ 50,372	$ (133,812)	$ -	$ 1,054,240	$ 152,413	$ 901,827

Compensated absences are generally liquidated by the General Fund.

SUMMARY OF ALL DEBT – GOVERNMENTAL ACTIVITIES:

December 31	Principal	Interest	Total
2011	$ 3,949,097	$ 5,414,259	$ 9,363,356
2012	5,188,096	5,287,491	10,475,587
2013	5,076,317	5,092,922	10,169,239
2014	5,272,428	4,888,966	10,161,394
2015	5,458,387	4,679,222	10,137,609
2016-2020	30,038,993	19,898,623	49,937,616
2021-2025	38,180,250	11,684,042	49,864,292
2026-2030	16,165,000	6,411,145	22,576,145
2031-2035	13,510,000	2,615,944	16,125,944
2036-2037	4,920,000	236,312	5,156,312
	$ 127,758,568	$ 66,208,926	$ 193,967,494

CAPITAL LEASES

Heavy equipment for road construction, various other equipment items, and the new courthouse were acquired under capital lease agreements which bear interest at various rates from 2.225% to 5.870%. 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, 2010, are as follows:

December 31	Principal	Interest	Total
2011	$ 2,059,102	$ 1,132,669	$ 3,191,771
2012	1,101,750	1,082,046	2,183,796
2013	833,547	1,046,944	1,880,491
2014	868,156	1,014,110	1,882,266
2015	872,533	981,631	1,854,164
2016-2020	4,399,762	4,341,924	8,741,686
2021-2025	5,285,250	3,130,753	8,416,003
2026-2030	6,685,000	1,628,125	8,313,125
2031-2032	3,040,000	150,750	3,190,750
	$ 25,145,100	$ 14,508,952	$ 39,654,052

CAPITAL LEASES

As of December 31, 2010, the capital assets purchased under these capital lease agreements were as follows:

	Governmental Activities
Buildings and improvements	$25,916,829
Machinery and equipment	6,493,268
Vehicles	5,396,114
Less accumulated depreciation	(8,640,846)
Net	$29,165,365

GENERAL OBLIGATIONBONDS

Subsequent to the year end, the County issued $20,355,000 of Series 2011 general obligation refunding bonds to provide funds to partially advance refund the County's contract payable for the City of Jefferson Series 2007A bonds related to the county jail project. Up to $23,747,657 of the proceeds from the Special Purpose Local Option Sales Tax (SPLOST 5) effective July 1, 2011 have been pledged towards repayment of these bonds which bear interest rates from 2% to 5% and mature September 1, 2017. The County placed $21,683,536 in an escrow account to be used for satisfying scheduled payments of interest, principal, and redemption premiums on the S2007A bonds maturing 2012 through 2037. The refunding reduced the aggregate debt service payments by $13,587,126 and resulted in an economic gain (the difference between the present value of old and new debt service payments) of about $5,656,000. The accounting loss on the refunding was approximately $2,904,536. 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.

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, 2010 are as follows:

December 31	Principal	Interest	Total
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	885,000	469,500	1,354,500
2016-2020	5,000,000	1,751,125	6,751,125
2021-2024	4,895,000	470,225	5,365,225
Total	$ 14,000,000	$ 4,895,013	$ 18,895,013

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, 2010 are as follows:

December 31	Principal	Interest	Total
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	930,000	1,686,388	2,616,388
2016-2020	5,335,000	7,730,835	13,065,835
2021-2025	6,600,000	6,432,530	13,032,530
2026-2030	8,260,000	4,727,444	12,987,444
2031-2035	10,470,000	2,465,194	12,935,194
2036-2037	4,920,000	236,312	5,156,312
Total	$ 39,845,000	$ 30,416,572	$ 70,261,572

CITY OF JEFFERSON SERIES 2007B BOND

On August 1, 2007, Jackson County entered into a contract with the City of Jefferson Public Building Authority to fund repayment of an issue of $7,985,000 of Series 2007 bonds which mature March 1, 2027, and bear interest at rates from 3.700% 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, 2010 are as follows:

December 31	Principal	Interest	Total
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	375,000	269,548	644,548
2016-2020	2,115,000	1,101,842	3,216,842
2021-2025	2,610,000	591,601	3,201,601
2026-2027	1,220,000	55,576	1,275,576
Total	$ 7,675,000	$ 3,241,310	$ 10,916,310

IDA 2009 Series A 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 3.700%. 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, 2010 are as follows:

December 31	Principal	Interest	Total
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	1,490,000	771,266	2,261,266
2016-2020	8,110,000	2,998,300	11,108,300
2021-2024	11,245,000	1,058,933	12,303,933
Total	$ 25,050,000	$ 8,383,275	$ 33,433,275

IDA 2009 Series B ECONOMIC DEVELOPMENT BONDS

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. These bonds mature from July 1, 2012 to July 1, 2024, and bear interest at 3.700%.

December 31	Principal	Interest	Total
2011	$ -	$ 587,560	$ 587,560
2012	765,000	587,560	1,352,560
2013	800,000	559,256	1,359,256
2014	840,000	529,656	1,369,656
2015	875,000	498,576	1,373,576
2016-2019	5,055,000	1,973,952	7,028,952
2020-2024	7,545,000	712,068	8,257,068
Total	$ 15,880,000	$ 5,448,628	$ 21,328,628

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, 2010 are as follows:

December 31	Principal	Interest	Total
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	30,854	2,313	33,167
2016	24,231	645	24,876
Total	$ 163,468	$ 27,244	$ 190,712

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, 2010 are as follows:

December 31	Principal	Interest	Total
2011	$ 68,905	$ 7,324	$ 76,229
2012	72,723	3,506	76,229
2013	18,802	255	19,057
Total	$ 160,430	$ 11,085	$ 171,515

COMPONENT UNITS:

Long-term liability activity for the Airport Authority for the year ended December 31, 2010 is as follows:

Business-type activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Series 2004 Revenue Notes	$ 1,980,000	$ -	$ (170,000)	$ 1,810,000	$ 180,000	$ 1,630,000
Capital Leases	-	37,900	(2,889)	35,011	6,299	28,712
Total	$ 1,980,000	$ 37,900	$ (172,889)	$ 1,845,011	$ 186,299	$ 1,658,712

On November 12, 2004, Jackson County entered into a contract with the Airport Authority to fund repayment of an issue of $2,600,000 Series 2004 revenue notes which mature on April 19, 2019 and bear interest at a variable rate of LIBOR + .75 basis points(5.595% as of 12/31/10). These bonds were issued to fund construction of the Emory hangar, additional T 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 effective at December 31, 2010 are as follows:

December 31	Principal	Interest	Total
2011	$ 180,000	$ 16,928	$ 196,928
2012	185,000	15,071	200,071
2013	195,000	13,126	208,126
2014	205,000	11,079	216,079
2015	215,000	8,931	223,931
2016-2019	830,000	13,062	843,062
Total	$ 1,810,000	$ 78,197	$ 1,888,197

The Authority entered into a capital lease to finance acquisition of a fueling system at an interest rate of 11.525%. The lease matures June 1, 2015. Minimum future lease payments as of December 31, 2010 are as follows:

December 31	Principal	Interest	Total
2011	$ 6,299	$ 3,709	$ 10,008
2012	7,064	2,944	10,008
2013	7,922	2,086	10,008
2014	8,886	1,122	10,008
2015	4,840	164	5,004
Total	$ 35,011	$ 10,025	$ 45,036

Long-term liability activity for the Health Department for the year ended December 31, 2010 was as follows:

Governmental activities	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Compensated absences	$ 60,566	$ 65,667	$ 50,749	$ 75,484	$ 16,521	$ 58,963

Long-term liability activity for the Jackson County Water and Sewerage Authority for the year ended December 31, 2010 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Business-type Activities:						
Revenue bonds	$ 18,105,000	$ -	$ (2,035,000)	$ 16,070,000	$ 1,965,000	$ 14,105,000
Less: Deferred amounts of refunding	(900,632)	-	109,464	(791,168)	(108,104)	(683,064)
For issuance premiums and discounts	751,051	-	(103,351)	647,700	93,247	554,453
Total Revenue Bonds	17,955,419	-	(2,028,887)	15,926,532	1,950,143	13,976,389
Contracts Payable	18,574,419	-	(717,275)	17,857,144	743,226	17,113,918
Less: Deferred amounts of refunding	827,038	-	(76,331)	750,707	74,099	676,608
Total Contracts Payable	19,401,457	-	(793,606)	18,607,851	817,325	17,790,526
Notes Payable	2,924,774	-	(138,333)	2,786,441	142,998	2,643,443
Compensated absences	67,726	49,421	(43,997)	73,150	26,786	46,364
Business-type activities long-term liabilities	$ 40,349,376	$ 49,421	$ (3,004,823)	$ 37,393,974	$ 2,937,252	$ 34,456,722

All principal and interest payments on long-term debt are presented below. See additional details on debt following this table.

December 31	Principal	Interest	Total
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	2,238,293	1,359,355	3,597,648
2016-2020	12,890,657	5,072,581	17,963,238
2021-2025	10,015,970	1,876,338	11,892,308
2026-2029	2,599,661	151,836	2,751,497
Total	$ 36,713,585	$ 14,751,457	$ 51,465,042

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. 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. 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 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 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, 2010 was $2,985,000 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 3.50% to 5%, mature September 1, 2011. The county has entered into a contract with the Authority to provide funds to repay these bonds. The County has allocated 16.25% of the Special Purpose Local Option Sales tax which commenced on July 1, 2005, toward this obligation. See further discussion under pledged revenues.

December 31	Principal	Interest	Total
2011	$ 1,965,000	$ 773,294	$ 2,738,294
2012	975,000	690,148	1,665,148
2013	1,120,000	648,772	1,768,772
2014	1,165,000	601,272	1,766,272
2015	1,210,000	556,508	1,766,508
2016-2020	6,985,000	1,844,356	8,829,356
2021-2022	2,650,000	194,004	2,844,004
Total	$ 16,070,000	$ 5,308,354	$ 21,378,354

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
2011	$ 743,226	$ 842,933	$ 1,586,159
2012	771,253	815,753	1,587,006
2013	799,279	787,669	1,586,948
2014	828,344	758,604	1,586,948
2015	864,675	722,764	1,587,439
2016-2020	5,014,699	2,917,836	7,932,535
2021-2025	6,398,386	1,545,765	7,944,151
2026-2027	2,437,282	148,594	2,585,876
Total	$ 17,857,144	$ 8,539,918	$ 26,397,062

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. 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 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, 2010, 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
2011	$ 8,877	$ 120,128	$ 129,005	$ 13,993	$ 142,998	$ 100,703	$ 243,701
2012	8,877	124,981	133,858	13,993	147,851	95,850	243,701
2013	8,877	130,030	138,907	13,993	152,900	90,801	243,701
2014	8,877	135,283	144,160	13,993	158,153	85,548	243,701
2015	8,877	140,748	149,625	13,993	163,618	80,083	243,701
2016-2020	37,728	793,763	831,491	59,467	890,958	310,389	1,201,347
2021-2025	-	967,584	967,584	-	967,584	136,569	1,104,153
2026-2027	-	162,379	162,379	-	162,379	3,242	165,621
Total	$ 82,113	$ 2,574,896	$ 2,657,009	$ 129,432	$ 2,786,441	$ 903,185	$ 3,689,626

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 $50.4 million. Principal and interest paid for the current year was $3.5 million which was approximately 83% 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 $1.0 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 $1.0 million and is payable through 2011 with annual requirements of $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 $1.2 million and $1.4 million, respectively. Current year principal and interest payments are approximately 86% 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 $146,921 for the year ended December 31, 2010. Future minimum rental payments are as follows:

December 31	Minimum Payment
2011	$ 134,354
2012	96,253
2013	45,907
2014	15,501
Total	$ 292,015

While the aforementioned information has been extracted from the County's audited 2010 financial statements the following information reflects changes in Long-term liability activity for the year ended December 31, 2011 (unaudited).

	Balance 12/31/2010	Additions	Reductions	Adjustments	Balance 12/31/2011
Governmental activities:					
Capital leases	$ 25,145,100	$ 823,157	$ (11,139,214)	$ -	$ 14,829,043
Original issue premiums	149,083	-	(6,854)	-	142,229
Contracts payable - Hospital	-	-	-	-	-
Contracts payable - IDA	54,930,000	-	(765,000)	-	54,165,000
Less: Deferred amounts of refunding	(356,588)				(356,588)
GEFA Note payable	163,468	-	(24,995)	-	138,473
Compensated absences	748,590	559,422	(548,376)	-	759,636
Original issue premiums	378,535	-	(28,569)	-	349,966
Net OPEB Obligation	2,038,847		-		2,038,847
City of Jefferson - Series A 2007 Bonds	39,845,000	-	(22,168,536)	-	17,676,464
Less Original Issue Discounts	(47,888)	-	1,830	-	(46,058)
City of Jefferson - Series B 2007 Bonds	7,675,000	-	(320,000)	-	7,355,000
City of Jefferson - Series 2011 Public Building Authority Bonds		9,190,000			9,190,000
General Obligation Bonds - 2011		20,355,000			20,355,000
Governmental activities long-term liabilities	$ 130,669,147	$ 30,927,579	$ (34,999,713)	$ -	$ 126,597,013
Business-type activities:					
GEFA Note Payable	$ 160,430	-	(68,905)	-	$ 91,525
Landfill closure/postclosure	875,680	-	(78,880)	-	796,800
Compensated Absences	18,130	7,494	(8,410)	-	17,214
Business-type activities long-term liabilities	$ 1,054,240	$ 7,494	$ (156,195)	$ -	$ 905,539

Capital Leases

During FY11, 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 $823,157 The debt service associated with this lease purchase of $823,157 will impact the FY12 budget $282,455 in the Debt Service Fund.

Partial 2003 COPS Refunding:

In 2003, Jackson County, in conjunction with the Association County Commissioners of Georgia Lease Purchase Program, issued $25,000,000 in aggregate principal of Certificates of Participation (COPs) to finance construction of a new courthouse facility.

Approximately $21,645,000 in aggregate principal remains outstanding and is scheduled to mature April 1, 2012-2032. Given the favorable interest rate environment, refunding bonds were issued to refinance those bonds maturing in 2012 and 2017-2024. The 2003 COPs carry an interest rate of 5.25% and can be prepaid on April 1, 2014 at 102%. The County locked in a rate of 2.90% on $9,190,000 in refunding bonds through a private placement with Bank of America. Moreover, the County issued the refunding bonds through the City of Jefferson Public Building Authority and guaranteed the debt service payments via an intergovernmental contract. The net present value savings as a result of the refunding is approximately $250,723.

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 $268,788,000 in additional long-term obligations payable out of general property taxes (or general obligation bonds).

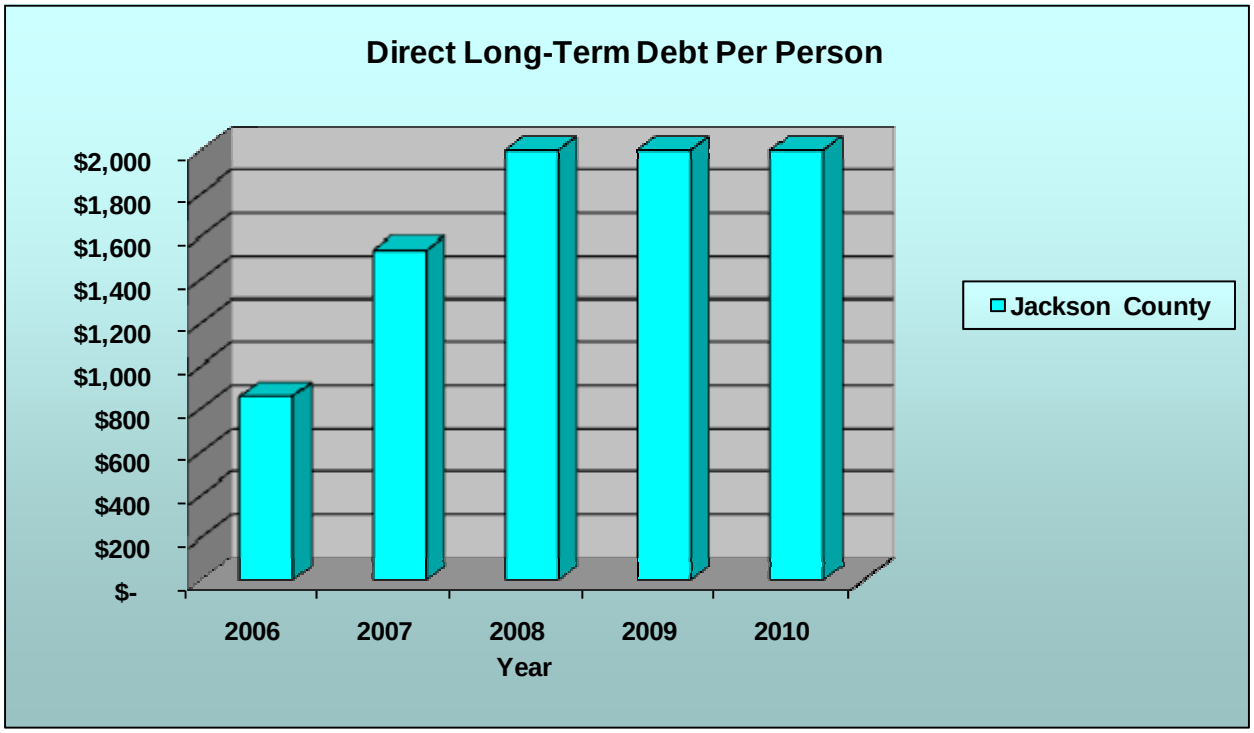
Direct Long Term Debt

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 $2,178 per person based on an estimated population of 60,485.



Bond Rating

The County's general obligation bond rating has been recently reaffirmed by Moody's Investors Service at "Aa2" on its Series 2009 Bonds that were used to refund 5.4% of the Series 2008 Economic Development Bonds. According to Moody's, "The Aa2 rating reflects the County's solid funds balance levels. A sizeable tax base, and above average debt levels." 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.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.

STATISTICAL SECTION

This part of the county's comprehensive annual financial report 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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These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

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

Note: Tables may not add due to rounding

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

	Fiscal Year							
	2003	**2004**	**2005 (1)**	**2006**	**2007**	**2008**	**2009**	**2010**
GOVERNMENTAL ACTIVITIES								
Invested in capital assets, net of related debt	$ 24,390	$ 30,819	$ 113,915	$ 122,574	$ 130,571	$ 125,119	$ 90,886	$ 91,826
Restricted:								
Capital outlay	-	-	1,276	4,859	7,687	8,761	7,998	7,021
Debt service	279	1,323	491	-	79	2,706	766	551
Drug enforcement	-	105	122	128	-	-	-	-
Emergency services	-	184	381	272	-	-	-	-
Fire districts	-	1,282	677	1,243	-	-	-	-
Jail	-	384	466	179	-	-	-	-
General government	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	2,478	3,325	3,116	3,427
Public works	-	-	-	-	-	-	-	-
Health and Welfare	-	281	256	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Housing and Development	-	181	277	-	-	-	-	-
Unrestricted:	3,231	(598)	4,300	5,311	3,039	8,686	10,012	9,240
Total governmental activities net assets	27,900	33,961	122,161	134,566	143,854	148,597	112,778	112,065
BUSINESS-TYPE ACTIVITIES								
Invested in capital assets, net of related debt	395	680	638	652	603	786	1,197	2,436
Unrestricted	(39)	(851)	(999)	(647)	(598)	(781)	(1,072)	(2,431)
Total business-type activities net assets	356	(171)	(361)	5	5	5	125	5
PRIMARY GOVERNMENT								
Invested in capital assets, net of related debt	24,785	31,499	114,553	123,226	131,174	125,905	92,083	94,262
Restricted	279	3,740	3,946	6,681	10,244	14,792	11,880	10,999
Unrestricted	3,192	(1,449)	3,301	4,664	2,441	7,905	8,940	6,809
Total primary government net assets	$ 28,256	$ 33,790	$ 121,800	$ 134,571	$ 143,859	$ 148,602	$ 112,903	$ 112,070

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) In 2007, all public safety restrictions were combined.
(3) In 2009, the County changed its method of depreciation expense for road infrastructure assets.
As a result, invested in capatial assets decreased $33,096,948.
(4) In 2010, the County implemented GASB 54.

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	2010
EXPENSES								
Governmental activities:								
General government	$ 3,427	$ 4,773	$ 3,699	$ 4,215	$ 5,446	$ 5,517	$ 5,210	$ 4,952
Judicial	1,949	2,340	2,998	3,244	3,468	3,895	3,811	3,516
Public safety	12,103	14,131	14,825	15,659	17,328	18,609	21,411	23,332
Public works	2,749	2,622	4,246	4,499	9,263	12,354	12,810	15,052
Health and welfare	817	866	875	993	926	962	1,035	1,172
Recreation and culture	709	1,060	1,195	1,150	1,339	1,530	1,840	1,634
Housing and development	1,011	1,337	1,705	1,484	1,511	1,475	1,560	1,329
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	4,554
Total governmental activities expenses	29,730	34,534	35,441	37,668	42,202	49,402	54,372	55,541
Business-type activities:								
Solid waste disposal facility	956	1,322	1,507	1,353	1,485	1,200	1,177	1,417
Mayfield treatment plant	31	29	26	24	21	18	14	11
Total business-type activities expenses	988	1,351	1,533	1,377	1,506	1,218	1,191	1,428
Total primary government expenses	30,717	35,885	36,974	39,045	43,708	50,620	55,563	56,969
PROGRAM REVENUES								
Governmental activities:								
Charges for services:								
General government	1,046	787	759	1,091	1,271	1,454	1,533	1,668
Judicial	1,523	1,767	2,008	356	1,999	1,801	1,628	1,786
Public safety	1,946	2,037	2,373	2,147	2,423	2,890	4,443	4,369
Public works	359	4	32	57	-	-	21	5
Health and welfare	62	32	25	38	37	30	28	16
Recreation and culture	214	266	260	294	328	314	377	381
Housing and development	651	955	1,139	1,088	856	431	263	178
Total charges for services	5,801	5,848	6,596	5,071	6,914	6,920	8,293	8,403
Operating grants and contributions	2,737	1,825	2,708	1,953	1,915	2,337	1,266	2,388
Capital grants and contributions	4,226	4,337	3,713	6,907	3,364	2,661	2,539	4,076
Total governmental activities program revenues	12,764	12,010	13,017	13,931	12,193	11,918	12,098	14,867
Business-type activities:								
Charges for services:								
Solid waste disposal facility	586	706	945	1,056	926	833	871	912
Mayfield treatment plant	31	29	26	24	21	18	14	11
Total charges for services	617	735	971	1,080	947	851	885	923
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	923
Total primary government program revenues	$ 13,382	$ 12,745	$ 13,988	$ 15,048	$ 13,420	$ 12,769	$ 12,993	$ 15,790
Net (expense)/revenue								
Governmental activities	$ (16,966)	$ (22,524)	$ (22,424)	$ (23,737)	$ (30,009)	$ (37,484)	$ (42,274)	$ (40,674)
Business-type activities	(370)	(616)	(562)	(260)	(279)	(367)	(296)	(505)
Total primary government net expense	(17,336)	(23,140)	(22,986)	(23,997)	(30,288)	(37,851)	(42,570)	(41,179)

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)

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	24,497
Sales Taxes	9,654	11,603	11,589	15,987	16,513	14,941	12,426	13,772
Insurance premium tax	1,004	1,086	1,160	1,215	1,278	1,309	1,290	1,255
Real estate and recording taxes	-	-	688	731	601	385	371	249
Other taxes	863	854	220	297	212	243	201	239
Total taxes	23,865	26,739	27,760	34,616	36,675	39,165	38,013	40,012
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	151
Gain on sale of capital assets	160	79	378	92	116	130	75	185
Transfers	(427)	(88)	(373)	(606)	(279)	(367)	(416)	(384)
Total governmental activities	24,764	27,839	29,256	36,142	39,296	42,228	39,549	39,964
Business-type activities:								
Gain on sale of capital assets	(3)	-	-	19	-	-	-	-
Transfers	427	88	373	606	279	367	416	384
Total business-type activities	425	88	373	625	279	367	416	384
Total primary government	25,188	27,927	29,629	36,767	39,575	42,595	39,965	40,348
CHANGE IN NET ASSETS								
Governmental activities	7,798	5,315	6,832	12,405	9,287	4,744	(2,725)	(710)
Business-type activities	54	(528)	(189)	365	-	-	120	(121)
Total primary government	$ 7,852	$ 4,787	$ 6,643	$ 12,770	$ 9,287	$ 4,744	$ (2,605)	$ (831)

Note: The County adopted GASB 34 in 2003. Data for years prior to this are not available.
Note: After 2006, intergovernmental expense has been allocated to other functions.

…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									
	2001	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**
General fund										
Reserved	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	3,900	5,584	2,253	2,664	4,507	6,133	6,254	6,197	7,638	-
Total unreserved	3,900	7,634	2,253	3,833	4,507	6,699	6,254	6,197	7,638	-
Nonspendable	-	-	-	-	-	-	-	-	-	1,659
Restricted	-	-	-	-	-	-	-	-	-	1,183
Assigned	-	-	-	-	-	-	-	-	-	1,762
Unassigned	-	-	-	-	-	-	-	-	-	5,339
Total general fund	$ 4,297	$ 8,050	$ 2,914	$ 4,640	$ 5,750	$ 8,382	$ 8,388	$ 8,878	$ 9,826	$ 9,943
All other governmental funds										
Reserved	808	275	304	1,572	8,396	5,026	7,910	64,678	38,883	-
Unreserved, designated for:										
Capital asset purchases	-	-	15,306	-	-	-	-	-	-	-
Debt retirement	-	-	25	-	-	-	-	-	-	-
Braselton/West Jackson Library	-	-	92	92	-	-	-	-	-	-
Unreserved, undesignated	1,823	3,073	21,021	14,690	3,434	5,592	2,618	3,481	3,345	-
Nonspendable	-	-	-	-	-	-	-	-	-	393
Restricted	-	-	-	-	-	-	-	-	-	32,970
Committed	-	-	-	-	-	-	-	-	-	507
Unassigned	-	-	-	-	-	-	-	-	-	(56)
Total all other governmental funds	$ 2,631	$ 3,348	$ 21,325	$ 16,262	$ 11,830	$ 10,618	$ 10,528	$ 68,159	$ 42,228	$ 33,814

Note: In 2010, the County implemented GASB 54.

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									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
REVENUES										
Taxes (see table 5)	$ 14,926	$ 22,661	$ 23,938	$ 26,447	$ 27,858	$ 34,659	$ 36,603	$ 38,546	$ 37,847	$ 40,019
Licenses and permits	437	772	682	962	1,124	977	803	405	250	174
Fines and forfeitures	920	795	735	982	666	734	1,532	1,288	1,355	1,249
Charges for services	2,773	2,739	3,770	3,612	3,961	4,309	4,544	5,077	6,734	6,780
Investment earnings	458	773	429	334	667	1,125	1,850	2,299	827	164
Intergovernmental	3,371	2,734	3,717	3,459	4,558	4,089	3,646	4,143	2,406	4,175
Miscellaneous	962	1,254	56	31	119	693	169	202	168	258
Total revenues	23,847	31,728	33,327	35,827	38,953	46,586	49,147	51,960	49,587	52,819
EXPENDITURES										
General government	2,140	2,747	3,069	4,659	3,474	3,992	5,112	5,095	4,898	4,648
Judicial	1,493	1,600	1,806	2,134	2,436	2,651	2,932	3,253	3,172	2,880
Public safety	7,939	9,464	11,220	13,189	13,993	14,772	16,187	16,923	19,203	19,612
Public works	2,365	3,920	2,359	1,770	2,282	2,325	2,042	2,355	2,414	2,628
Health and welfare	561	639	736	787	798	801	877	902	980	1,110
Recreation and culture	1,298	799	834	990	1,003	1,080	1,212	1,254	1,506	1,328
Housing and development	661	1,598	1,267	1,124	1,705	1,466	1,496	1,431	1,548	1,295
Intergovernmental	4,573	4,762	6,471	6,039	3,924	4,545	12,675	6,167	6,423	8,126
Capital Outlay	3,131	4,562	13,799	25,041	12,687	9,890	11,793	36,122	21,831	11,194
Principal on long-term debt	1,194	1,575	5,145	1,249	1,728	2,370	3,306	2,993	32,424	20,386
Interest and issuance costs on long-term debt	900	285	242	1,261	1,930	2,076	2,698	5,053	6,482	4,879
Total expenditures	26,255	31,951	46,948	58,243	45,960	45,968	60,330	81,548	100,881	78,086
Excess of revenues over (under) expenditures	(2,408)	(223)	(13,621)	(22,416)	(7,007)	618	(11,183)	(29,588)	(51,294)	(25,267)
OTHER FINANCING SOURCES (USES)										
Proceeds from borrowing	569	5,464	27,683	19,739	2,167	1,234	49,005	47,503	26,583	17,186
Debt premiums and discounts	-	-	(1,033)	(421)	-	-	(54)	-	-	-
Sale of capital assets	29	15	243	86	1,891	174	179	2,821	124	188
Transfers in	649	629	6,949	6,275	2,757	3,533	5,262	6,864	43,520	29,523
Transfers out	(843)	(1,415)	(7,380)	(6,600)	(3,130)	(4,139)	(5,541)	(7,232)	(43,936)	(29,907)
Total other financing sources (uses)	404	4,693	26,462	19,079	3,685	802	48,851	49,956	26,291	16,990
Net change in fund balances	$ (2,004)	$ 4,470	$ 12,841	$ (3,337)	$ (3,322)	$ 1,420	$ 37,668	$ 20,368	$ (25,003)	$ (8,277)
Debt service as a percentage of noncapital expenditures	9.06%	6.79%	16.25%	7.56%	10.99%	12.32%	12.37%	17.71%	49.22%	37.77%

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	2010
REVENUES						
Taxes	$ 20,282,026	$ 23,530,410	$ 24,925,356	$ 27,611,602	$ 28,271,004	$ 29,449,772
Licenses and permits	54,094	34,987	26,579	31,714	39,490	45,840
Fines and forfeitures	480,873	570,186	1,252,838	1,054,044	1,113,677	1,006,114
Charges for services	1,916,917	2,249,642	2,421,572	2,449,468	3,760,108	3,821,048
Interest income	196,769	473,727	660,574	460,270	193,412	122,377
Intergovernmental	2,793,492	2,627,741	2,534,414	2,891,932	1,489,694	614,625
Other	178	75,217	62,439	85,259	80,537	124,474
TOTAL REVENUES	25,724,349	29,561,910	31,883,772	34,584,289	34,947,922	35,184,250
EXPENDITURES						
Current						
General government	3,468,243	3,986,757	5,105,664	5,092,003	4,728,375	4,490,347
Judicial	2,415,415	2,627,551	2,899,977	3,230,681	3,157,800	2,869,171
Public safety	9,948,178	10,391,540	11,211,710	11,376,969	12,313,601	13,315,640
Public works	1,814,432	2,149,023	1,879,416	2,147,621	1,781,366	1,961,834
Health and welfare	343,902	341,011	357,424	406,030	461,166	611,197
Recreation and culture	75,000	75,000	77,500	78,139	100,000	100,000
Housing and development	664,657	360,953	511,282	579,876	729,515	790,367
Intergovernmental	-	-	-	1,747,334	1,807,644	1,607,260
Capital Outlay	4,096,453	818,535	952,839	5,518,452	178,636	191,060
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	36,491,162	25,258,104	25,936,876
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	164,368	5,415,261	4,101,186	(1,906,873)	9,689,818	9,247,374
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	21,450
Transfers in	19,984	393,500	22,000	2,226,452	396,431	91,705
Transfers out	(3,110,088)	(3,745,899)	(5,141,120)	(5,005,162)	(9,186,861)	(9,243,348)
TOTAL OTHER FINANCING SOURCES (USES)	945,998	(2,783,395)	(4,096,368)	2,397,931	(8,741,909)	(9,130,193)
EXCESS OF REVENUES AND OTHER FINANCING OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	1,110,366	2,631,866	4,818	491,058	947,908	117,181
FUND BALANCES, JANUARY 1	4,639,897	5,750,263	8,382,129	8,386,947	8,878,005	9,825,913
FUND BALANCES, DECEMBER 31	$ 5,750,263	$ 8,382,129	$ 8,386,947	$ 8,878,005	$ 9,825,913	$ 9,943,094

The accompanying notes are an integral part of this statement.

Table 4A

JACKSON COUNTY, GEORGIA
General Fund Budget (unaudited)
Fiscal Year Ending December 31, 2011

REVENUES	
Taxes	$28,487,481
Licenses and permits	34,800
Fines and forfeitures	1,004,995
Charges for services	3,835,003
Interest & other Income	127,000
Intergovernmental	416,111
TOTAL REVENUES	33,905,390
EXPENDITURES	
Current	
General government	4,558,055
Public Safety	3,000,721
Court System	12,907,228
Public Works	2,021,279
Health and Welfare	460,281
Recreation and Culture	100,000
Housing and Development	595,699
Intergovernmental	2,086,159
Capital Outlay	13,000
TOTAL EXPENDITURES	25,742,422
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	8,162,968
OTHER FINANCING SOURCES (USES)	
Transfers in	86,566
Transfers out	(10,011,176)
TOTAL OTHER FINANCING SOURCES (USES)	(9,924,610)
APPROPRIATION OF PRIOR YEARS' SURPLUS	(1,761,642)
FUND BALANCE, December 31, 2010	9,943,097
FUND BALANCES, December 31, 2011	$ 8,181,455

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
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
2010	$ 24,504	$ 13,772	$ 1,255	$ 249	$ 239	$ 40,019

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
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%
2010	$ 1,253,548	$ 385,344	$ 377,257	$ 77,120	$ 434,650	$ 144,595	$ 11,490	$ 3,879	$ 221,741	$ 162,702	$ 2,303,440	8.992	$ 5,758,600	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).

Table 6

JACKSON COUNTY, GEORGIA
ASSESSED VALUATION BY PROPERTY TYPE

PROPERTY TYPE	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Residential	$ 1,255,246,003	$ 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
Historic	203,660	203,660	203,660	203,660	204,187	-	-	-	-	-
Agricultural	189,832,089	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
Preferential	249,420	360,419	580,304	580,303	502,740	669,118	964,606	1,974,892	2,943,265	5,634,774
Conservation Use	195,280,567	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
Commercial	296,176,940	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
Industrial	516,892,573	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
Utility	77,119,665	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
Motor Vehicle	144,595,210	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
Mobile Home	11,489,841	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
Timber 100%	569,612	776,025	349,346	365,584	606,050	265,928	805,483	1,636,294	271,279	1,054,483
Heavy Equipment	226,969	317,319	542,517	1,228,580	443,529	385,609	1,672,712	2,788,087	2,295,506	1,262,095
Gross Digest	$ 2,687,882,549	$ 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
Bond Exemptions	-	-	-	-	-	-	-	-	-	-
Net Bond Digest	$ 2,687,882,549	$ 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
M & O Exemptions	384,442,628	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
Net M & O Digest	$ 2,303,439,921	$ 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
Total real & personal	$ 2,453,881,252	$ 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

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	***2001***	***2002***	***2003***	***2004***	***2005***	***2006***	***2007***	***2008***	***2009***	***2010***
Fiscal Year	***2002***	***2003***	***2004***	***2005***	***2006***	***2007***	***2008***	***2009***	***2010***	***2011***
County - Incorporated	9.780	9.760	9.740	9.770	10.280	9.770	9.590	9.490	9.500	9.550
County - Unincorporated (1)	8.720	8.750	8.730	8.690	9.190	8.730	8.730	8.610	8.610	8.610
School Operations	15.500	17.500	18.500	18.500	18.400	18.900	18.900	18.900	18.900	18.900
School Debt Service	0.780	1.000	1.000	1.000	3.700	3.350	3.100	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
Total Incorporated	10.030	10.010	9.990	10.020	10.530	10.020	9.840	9.740	9.750	9.800
Total Unincorporated	25.250	27.500	28.480	28.440	31.540	31.230	30.980	30.860	30.860	30.860
Fire Districts										
Arcade	1.380	1.380	1.380	1.380	1.380	1.370	1.160	1.160	1.640	1.640
East Jackson	1.550	1.550	1.510	1.510	1.510	1.510	1.600	1.600	1.600	1.600
Harrisburg	1.480	1.490	1.760	1.760	1.760	1.760	1.400	1.470	1.470	1.470
Jackson Trail	1.370	1.210	1.140	1.140	1.090	1.070	0.950	0.950	0.950	1.080
Maysville	1.070	1.100	1.100	1.100	1.100	1.100	0.980	1.100	1.100	1.110
Nicholson	0.770	0.770	0.780	0.780	0.770	0.770	0.710	0.710	0.960	0.960
North Jackson	0.640	1.000	0.850	0.850	0.850	0.840	0.730	0.730	0.730	0.730
Plainview	1.700	1.700	1.700	1.700	1.700	1.660	1.660	1.500	1.500	1.510
South Jackson	1.130	1.430	1.420	1.750	1.730	1.730	1.500	1.500	1.500	1.520
West Jackson	1.600	1.570	1.570	1.570	1.720	1.690	1.690	1.670	1.670	1.692
Municipalities(including school)*										
Commerce *	16.300	17.410	18.040	17.740	19.414	19.410	18.810	19.250	19.250	20.040
Jefferson *	17.940	20.520	20.740	22.540	23.790	23.790	23.030	22.940	23.030	23.026
Maysville	3.000	4.510	-	4.850	4.216	3.190	2.728	1.764	2.730	2.730
Pendergrass	-	-	-	-	-	-	-	3.000	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	27.970	30.530	30.730	32.560	34.320	33.810	32.870	32.680	32.780	32.826
Total Unincorporated	26.950	29.200	30.240	30.200	33.300	32.990	32.670	32.530	32.530	32.552

Table 7

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

	2010				2001		
	1	2			1		
Taxpayer	**Taxable Assessed Value**	**County Tax Levied**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
Southern Power Company	$ 53,435	$ 460,073	1	2.32%	$ -		0.00%
Jackson EMC	30,648	277,247	2	1.33%	-		0.00%
TD Automotive Compressor (Toyota Industries)	36,348	253,496	3	1.58%	-		0.00%
Windstream	14,641	181,951	4	0.64%	-		0.00%
Huber Engineered Woods LLC	21,374	169,284	5	0.93%	9,642	1	0.84%
Kubota Industrial Equipment	16,710	159,584	6	0.73%	-		0.00%
Duke Secured Financing LLC	11,920	124,625	7	0.52%	-		0.00%
Georgia Power Company	10,488	92,991	8	0.46%	-		0.00%
1090 Broadway Avenue Investors	8,886	84,863	9	0.39%	-		0.00%
Stone Mountain Industrial Park Inc	8,240	78,697	10	0.36%	-		0.00%
Caterpillar	-	-		0.00%	8,905	2	0.77%
Mission Foods	-	-		0.00%	8,490	3	0.74%
Wayne Farms	-	-		0.00%	5,931	4	0.52%
Louisiana Pacific	-	-		0.00%	5,567	5	0.48%
Georgia Freezer	-	-		0.00%	5,240	6	0.46%
Mayfield Dairy	-	-		0.00%	5,045	7	0.44%
Mitsubishi	-	-		0.00%	4,900	8	0.43%
Tanger Properties	-	-		0.00%	4,513	9	0.39%
J. M. Family Enterprises	-	-		0.00%	3,764	10	0.33%
Totals	$ 212,690	$ 1,882,811		8.74%	$ 61,997		5.39%

Source: Jackson County Tax Commissioner

1. Amounts expressed in thousands.
2. 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
2001	12/20/2001	$ 10,257	$ 398	$ 357	11,012	$ 9,095	88.67%	$ 1,915	$ 11,010	99.98%	$ 2
2002	01/20/2003	12,059	659	340	13,058	3,946	32.72%	9,099	13,045	99.90%	13
2003	12/30/2003	13,383	278	327	13,988	11,716	87.54%	2,263	13,979	99.94%	9
2004	12/20/2004	13,893	850	359	15,102	13,157	94.70%	1,934	15,091	99.93%	11
2005	12/31/2005	16,022	1,070	386	17,478	12,641	78.90%	4,817	17,458	99.89%	20
2006	12/20/2006	18,002	980	465	19,447	16,132	89.61%	3,250	19,382	99.67%	65
2007	12/20/2007	21,845	985	809	23,639	18,616	85.22%	4,894	23,510	99.45%	129
2008	12/20/2008	23,359	968	1,066	25,393	19,728	84.46%	5,526	25,254	99.45%	139
2009	12/20/2009	23,798	253	595	24,646	19,644	82.54%	4,257	23,901	96.98%	745
2010	12/20/2010	$ 23,179	(22)	83	$ 23,240	$ 19,354	83.50%	$ -	$ 19,354	83.28%	$ 3,886

Note:

Taxes levied during the calendar year 2010 are recorded as revenues in the financial statements in 2011 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	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
January	$ 296,042	$ 342,992	$ 306,835	$ 367,617	$ 354,287	$ 511,504	$ 471,384	$ 428,140	$ 386,118	$ 707,519
February	281,243	283,735	276,885	292,192	375,207	497,456	432,693	474,993	305,419	466,281
March	333,035	264,816	298,292	358,479	423,899	510,665	492,622	504,223	541,414	426,565
April	313,842	266,853	274,592	348,321	425,224	522,497	572,104	465,876	387,353	461,020
May	331,379	294,851	333,735	402,036	416,842	473,097	606,113	575,834	384,810	442,728
June	301,844	336,325	288,191	359,817	426,991	558,450	470,511	488,923	425,345	447,686
July	319,443	311,830	316,143	382,045	433,237	552,436	585,458	473,075	488,153	465,776
August	320,799	288,571	318,934	389,516	512,539	552,970	592,816	469,737	398,758	432,155
September	359,438	328,845	359,290	444,568	482,838	681,687	566,647	530,739	404,146	409,324
October	330,964	323,051	336,383	351,255	430,946	370,377	539,572	477,119	423,750	412,249
November	323,943	300,396	324,011	388,904	422,601	443,552	495,908	356,471	473,329	486,774
December	304,892	287,876	292,802	410,040	473,008	512,432	522,912	512,092	147,603	129,965
	$ 3,816,864	$ 3,630,141	$ 3,726,093	$ 4,494,790	$ 5,177,619	$ 6,187,123	$ 6,348,741	$ 5,757,224	$ 4,766,198	$ 5,288,042

In December 2009, the method of estimating the amount of sales tax revenue related to the current year was changed.

Prior to that date, the flow of sales taxes was estimated based on the premise that the business collected the tax in the current month, then remitted the funds to the State Department of Revenue in the next month. The State in turn remitted the funds to the County the month following that. Therefore it was estimated that funds received two months later were for the current period.

The Department of Revenue informed the County that with the shift to electronic reporting and paying of sales taxes by the businesses, they were able to distribute funds to the County more quickly than before. The current estimate is that only 1/3 of the amount received in the second month were for the current period.

The County adjusts the accrual only at the end of the fiscal year. In the table above, the revenue for January 2010 includes the 2/3 that previously would have been recorded in December or $295,207.

Table 9A

JACKSON COUNTY, GEORGIA
SPECIAL PURPOSE LOCAL OPTION SALES TAX COLLECTIONS
2001-2010

Month	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
January	$ 435,814	$ 492,109	$ 492,151	$ 581,786	$ 567,584	$ 814,780	$ 754,505	$ 680,813	$ 616,852	$ 1,135,094
February	417,572	417,901	439,989	459,516	590,399	705,608	684,497	760,725	488,378	748,084
March	487,018	445,584	471,433	579,792	658,343	804,568	802,818	804,773	867,594	680,436
April	460,385	477,526	436,976	552,236	220,938	829,779	910,071	745,565	621,423	739,640
May	492,113	540,259	526,461	638,642	157,154	756,055	959,339	921,427	617,301	714,202
June	444,013	503,256	457,159	564,520	127,236	891,761	753,945	740,155	681,403	718,247
July	465,600	496,943	498,277	604,846	579,279	882,354	945,125	801,601	782,793	747,708
August	472,174	466,050	521,968	614,155	703,770	886,534	946,491	752,612	638,835	693,331
September	531,568	504,458	562,933	698,201	723,480	1,083,767	906,503	848,580	648,397	655,356
October	486,345	530,923	535,391	565,823	675,637	611,529	863,130	752,948	679,842	662,283
November	482,573	477,840	514,661	616,176	662,114	709,257	801,192	567,773	780,595	782,990
December	454,382	453,230	470,610	632,338	745,666	823,286	836,541	806,873	236,806	206,448
	$ 5,629,558	$ 5,806,079	$ 5,928,009	$ 7,108,031	$ 6,411,600	$ 9,799,278	$ 10,164,158	$ 9,183,845	$ 7,660,219	$ 8,483,819

In December 2009, the method of estimating the amount of sales tax revenue related to the current year was changed.

Prior to that date, the flow of sales taxes was estimated based on the premise that the business collected the tax in the current month, then remitted the funds to the State Department of Revenue in the next month. The State in turn remitted the funds to the County the month following that. Therefore it was estimated that funds received two months later were for the current period.

The Department of Revenue informed the County that with the shift to electronic reporting and paying of sales taxes by the businesses, they were able to distribute funds to the County more quickly than before. The current estimate is that only 1/3 of the amount received in the second month were for the current period.

The County adjusts the accrual only at the end of the fiscal year. In the table above, the revenue for January 2010 includes the 2/3 that previously would have been recorded in December or $473,613.

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)
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
2010	$ 25,145	$ -	$ 47,520	$ 54,930	$ -	$ -	$ 127,595	7.48%	$ 2,110

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	Net OPEB Obligation	Total	Landfill Closure/ Post-closure	Compensated Absences	Total	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
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	1,292,931	1,293,640	896	16	912	1,294,552	69.26%	20,722
2010	$ -	$ -	$ 2,038,847	$ 2,038,847	$ -	$ -	$ -	$ 2,038,847	119.57%	$ 33,708

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, 2011

Jurisdiction	*Debt Outstanding*	*Percentage Applicable to Government*	*Amount Applicable to Government*
Direct Debt			
GEFA Loans	$ -	100.00%	$ -
Total Direct	-		-
Intergovernmental Contracts Obligation			
Banks-Jackson-Commerce Hospital Authority	1,490,000	75.00%	1,117,500
Jackson County Industrial Development Authority	14,000,000	100.00%	14,000,000
Jackson County Airport Authority	1,810,000	100.00%	1,810,000
City of Jefferson Public Building Authority	39,845,000	100.00%	39,845,000
City of Jefferson Public Building Authority	7,675,000	100.00%	7,675,000
Jackson County Industrial Development Authority	15,880,000	100.00%	15,880,000
City of Jefferson Public Building Authority	25,050,000	100.00%	25,050,000
Total Intergovernmental Contracts Obligation	105,750,000		105,377,500
Capital Leases			
Capital Lease - Courthouse	22,245,000	100.00%	22,245,000
Capital Leases - Other	2,687,342	100.00%	2,687,342
Total Capital Leases	24,932,342		24,932,342
Guaranteed Revenue Debt			
Upper Oconee Basin Water Authority	43,008,536	41.52%	17,857,144
Jackson County Water and Sewer Authority	18,856,441	100.00%	18,856,441
Total Guaranteed Revenue Debt	61,864,977		36,713,585
Overlapping General Obligation Debt:			
Jackson County School System	77,357,779	100.00%	77,357,779
City of Commerce Board of Education	18,099,700	100.00%	18,099,700
City of Jefferson Board of Education	21,535,000	100.00%	21,535,000
City of Arcade	1,091,688	100.00%	1,091,688
City of Braselton	15,462,063	28.61%	4,423,696
City of Commerce	3,543,394	100.00%	3,543,394
City of Hoschton	5,622,889	100.00%	5,622,889
City of Jefferson	23,807,955	100.00%	23,807,955
City of Maysville	1,333,300	53.79%	717,182
City of Nicholson	142,848	100.00%	142,848
City of Pendergrass	136,720	100.00%	136,720
Total Overlapping General Obligation Debt	168,133,336		156,478,851
Total	$ 360,680,655		$ 323,502,278

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]

		Per Capita	Debt Amount
Direct General Obligation (G.O.) debt per capita		$ -	-
Direct and Contractual G.O. debt per capita	2	$ 1,742	105,377,500
Direct debt, Contractual Debt, Notes, and Leases per capita	3	$ 2,154	130,309,842
Direct and Contractual Debt, Notes, Leases, and Overlapping Debt per capita	4	$ 5,348	323,502,278
Fair Market Value of Taxable Property per capita	5	$ 111,097	
Grossed Assessed value of property before exemptions		$ 2,687,882,549	
Net Tax digest for Maintenance and operations		$ 2,303,439,921	
Estimated Fair Market Value of Taxable Property		$ 6,719,706,373	
Population, 2010 census		60,485	

1 Based on estimated population for the County for 2010 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 2010 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									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Assessed value of property	$ 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	$ 2,687,883
Debt limit (10% of total assessed value)	136,420	146,507	158,389	165,383	180,574	205,335	258,505	277,494	281,860	268,788
Amount of Debt applicable to limit:										
General obligation bonds	-	-	-	-	-	-	-	-	-	-
Less: Resources restricted to paying principal	-	-	-	-	-	-	-	-	-	-
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 136,420	$ 146,507	$ 158,389	$ 165,383	$ 180,574	$ 205,335	$ 258,505	$ 277,494	$ 281,860	$ 268,788
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**
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	7,660	1,080	145	6.25
2010	$ 8,484	$ 1,135	$ 91	6.92

[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 2001

Fiscal Year	Population (1)	Personal Income (2)	Per Capita Personal Income (3)	School Enrollment (4)	Unemployment Rate (6)
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%
2010	60,485	$ 1,705,209	$ 33,125	7,984	10.8%

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
2010 vs. 2001

		2010			2001		
Employer	**Type of Business**	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
Wayne Farms, LLC	Processed Chicken	1,150	1	6.87%	1,400	1	9.52%
Jackson County Board of Education	School System	825	2	4.93%	800	2	5.44%
BJC Medical	Hospital	585	3	3.49%	403	5	2.74%
Gruma Corporation (Mission Foods)	Food Service	485	4	2.90%	450	4	3.06%
Systemax Inc.	Electronics Distributor	425	5	2.54%	-		0.00%
Baker & Taylor Books	Book Distributor	400	6	2.39%	328	7	2.23%
Kubota Industrial Equipment Corp.	Farm Machinery Manufacturer	400	7	2.39%	-		0.00%
Jackson County Government	Government	378	8	2.26%	-		0.00%
TD Automotive Compressors	Compressor Manufacturer	300	9	1.79%	-		0.00%
TenCate Nicolon	Geotextiles	300	10	1.79%	-		0.00%
Roper Pump Co.	Manufacturing/pumps	322		1.92%	300	9	2.04%
Commerce City Board of Education	School System	225		1.34%	302	8	2.05%
Jackson EMC	Electric Utility	220		1.31%	400	6	2.72%
Mayfield Dairy Farms	Milk/Ice Cream Processing	200		1.19%	750	3	5.10%
All other employers		10,529		62.88%	9,578		65.11%
Total		16,744		100.00%	14,711		100.00%

Source: Jackson County Area Chamber of Commerce and Georgia Department of Labor
The 2011 Georgia County Guide, published by the Carl Vinson Institute of Government (for 2010 figures)
The 2003 Georgia County Guide, published by the Carl Vinson Institute of Government (for 2001 figures)

Table 16

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

Function	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General government	-	-	44	45	48	51	53	60	60	60
Public safety										
Sheriff										
Officers	-	-	48	48	67	66	69	70	80	80
Civilians	-	-	64	64	73	74	74	90	103	104
Emergency	-	-	45	45	49	45	44	50	54	54
Court system	-	-	29	29	29	35	35	44	44	44
Public works	-	-	40	40	42	43	26	27	30	30
Health and welfare	-	-	5	5	7	6	-	1	1	1
Senior Center	-	-	10	10	11	11	11	11	11	11
Transport	-	-	2	2	-	-	2	2	3	3
Recreation and culture	-	-	7	7	8	8	8	8	11	11
Housing and development	-	-	-	-	-	-	20	20	8	8
Solid Waste	-	-	-	-	-	4	4	4	5	5
Total	-	-	294	295	334	343	346	387	410	411

Source: Government Budget Office, FY2011 Budget Document

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Function										
Sheriff										
Citations Issued	n/a	n/a	2,052	2,071	2,184	3,049	5,154	4,324	6,432	5,205
Fire										
Number of calls answered	2,182	1,700	1,947	2,206	2,718	2,670	2,152	1,979	1,959	2,200
Highways and streets										
Street resurfacing (miles)	n/a	n/a	n/a	34	18	25	25	23	7	8
Sanitation										
Refuse collected (tons/day)	n/a	n/a	53	53	74	81	91	54	73	69 *
Culture and recreation										
Athletic field permits issued	11	9	25	24	23	35	30	15	18	20

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

* estimate

Table 18

JACKSON COUNTY, GEORGIA
CAPITAL ASSET STATISTICS BY FUNCTION
2006-2010

Function	Fiscal Year 2006	2007	2008	2009	2010
General government					
Undeveloped Land	13 parcels, 442.174 acres	11 parcels, 255.98 acres	11 parcels, 255.98 acres	11 parcels, 255.98 acres	11 parcels, 255.98 acres
Buildings (1)	2	4	4	4	4
Vehicles	31	36	28	31	39
Small Equipment	31	57	57	64	83
Public safety					
Undeveloped Land	2	1	1	1	1
Buildings (2)	29	33	33	35	32
Vehicles					
Fire/Pumper Trucks	39	40	45	47	55
Other Fire Dept. Vehicles	9	9	15	17	16
Ambulance/Rescue	16	10	15	15	20
Sheriffs Vehicles	74	88	104	111	133
JCCI Vehicles	9	22	20	20	20
Other Public Safety Vehicles	18	29	35	36	35
Equipment	125	140	114	116	175
Other Public Safety Assets (3)	36	37	38	53	-
Court system					
Buildings (4)	2	2	2	2	2
Vehicles	5	1	4	4	1
Small Equipment	15	18	21	21	19
Public works					
Buildings	10	9	9	9	9
Vehicles					
Road Department	45	43	50	51	57
Building Inspector (5)	11	10	10	10	-
Other	13	8	6	6	11
Small Equipment	3	2	4	8	3
Heavy Equipment	60	77	97	103	104
Roads					
Miles Paved during year	22	5	5	5	-
Miles Resurfaced during year	9.6	25.0	22.9	7.2	8.0
Total Miles Paved Roads	530	540	532	500	500
Total Miles Unpaved Roads	134	140	140	111	111
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	1 parcel, 1.08 acres
Buildings	6	6	6	6	6
Vehicles	6	6	6	7	8
Equipment	2	2	2	2	2
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	2 parcels, 33.52 acres
Buildings (4)	7	5	5	8	10
Vehicles	12	11	14	14	14
Equipment	22	26	29	35	35
Housing and development					
Buildings	1	1	1	1	1
Vehicles	4	4	4	5	5
Equipment	2	2	2	2	2

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, 2012 - December 31, 2012

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
REVENUE							
PROPERTY TAXES	$ 19,916,982	$ 21,643,040	$ 22,418,698	$ 21,285,034	$ 20,567,400	$ (717,634)	-3.37%
SALES TAX	5,757,224	4,766,198	5,288,042	5,300,000	5,300,000	-	0.00%
OTHER TAXES	1,905,917	1,835,010	1,708,183	1,874,447	1,658,000	(216,447)	-11.55%
LICENSES & PERMITS	130,377	124,338	121,509	122,800	126,500	3,700	3.01%
INTERGOVERNMENTAL REVENUES	2,974,214	2,809,013	1,928,050	1,954,111	1,999,480	45,369	2.32%
CHARGES FOR SERVICES	2,363,971	2,437,244	2,536,471	2,305,003	2,548,200	243,197	10.55%
FINES & FORFEITURES	971,720	1,043,316	951,896	926,995	984,000	57,005	6.15%
OTHER REVENUES	581,640	310,944	258,866	137,000	112,600	(24,400)	-17.81%
TOTAL REVENUES	**$ 34,602,045**	**$ 34,969,103**	**$ 35,211,714**	**$ 33,905,390**	**$ 33,296,180**	**$ (609,210)**	**-1.80%**
UPPER OCONEE BASIN WATER							
AUTHORITY REBATE	$ -	$ -	$ -	$ -	$ -	-	N/A
TOTAL UOBWA REBATE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	N/A
OTHER FINANCING SOURCES/TRANSFERS IN							
PROCEEDS FROM BORROWING	2,418,021	-	-	-	-	-	N/A
PROCEEDS FROM SALE OF ASSETS	2,740,863	27,342	(6,016)	-	-	-	0.00%
TRANSFERS IN	2,226,453	396,431	91,705	86,566	106,794	20,228	22.06%
TOTAL OTHER SOURCES	**$ 7,385,337**	**$ 423,773**	**$ 85,689**	**$ 86,566**	**$ 106,794**	**$ 20,228**	**23.61%**
TOTAL REVENUE & OTHER SOURCES	**$ 41,987,382**	**$ 35,392,876**	**$ 35,297,403**	**$ 33,991,956**	**$ 33,402,974**	**$ (588,982)**	**-1.67%**
PRIOR YR FUND BALANCE-OPERATING	-	-	-	1,761,642	2,217,396	455,754	N/A
TOTAL RESOURCES AVAILABLE	**$ 41,987,382**	**$ 35,392,876**	**$ 35,297,403**	**$ 35,753,598**	**$ 35,620,370**	**$ (133,228)**	**-0.38%**
EXPENDITURES BY DEPARTMENT:	**2008 ACTUAL**	**2009 ACTUAL**	**2010 ACTUAL**	**2011 BUDGET**	**2012 APPROVED**	**DIFFERENCE 2012-2011**	**Percent Change**
TOTAL GENERAL GOVERNMENT	**$ 4,760,130**	**$ 4,564,253**	**$ 4,305,020**	**$ 4,042,752**	**$ 4,319,961**	**$ 277,209**	**6.86%**
TOTAL PUBLIC SAFETY	**$ 13,982,630**	**$ 12,147,257**	**$ 13,191,075**	**$ 12,820,831**	**$ 12,925,991**	**$ 105,160**	**0.82%**
TOTAL COURT SYSTEM	**$ 3,362,179**	**$ 3,197,123**	**$ 2,955,947**	**$ 3,018,653**	**$ 3,087,480**	**$ 68,828**	**2.28%**
TOTAL PUBLIC WORKS	**$ 7,425,550**	**$ 1,684,666**	**$ 1,786,534**	**$ 1,819,838**	**$ 1,754,533**	**$ (65,305)**	**-3.59%**
TOTAL HEALTH & WELFARE	**$ 140,420**	**$ 129,051**	**$ 175,274**	**$ 56,242**	**$ 85,127**	**$ 28,885**	**51.36%**
TOTAL PARKS & RECREATION	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	**N/A**
INDEPENDENT AGENCIES	**$ 282,930**	**$ 303,093**	**$ 314,395**	**$ 342,333**	**$ 337,659**	**$ (4,674)**	**-1.37%**
NON-DEPARTMENTAL	**$ 4,623,564**	**$ 1,164,454**	**$ 955,497**	**$ 1,191,295**	**$ 1,177,363**	**$ (13,932)**	**-1.17%**
TOTAL EXPENDITURES	**$ 34,577,405**	**$ 23,189,897**	**$ 23,683,741**	**$ 23,291,944**	**$ 23,688,114**	**$ 396,171**	**1.70%**
TRANSFERS OUT	**$ 6,918,920**	**$ 11,255,068**	**$ 11,496,481**	**$ 12,461,654**	**$ 11,932,255**	**$ (529,399)**	**-4.25%**
TOTAL OPERATING EXPENDITURES & OTHER FINANCING USES	**$ 41,496,324**	**$ 34,444,965**	**$ 35,180,223**	**$ 35,753,598**	**$ 35,620,370**	**$ (133,228)**	**-0.37%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$ 491,058**	**$ 947,911**	**$ 117,180**	**$ -**	**-**	**-**	**N/A**

Expenditures per F/S	$36,491,162	$25,258,104	$25,936,876
Operating transfers out per F/S			
Transfers out to component units per F/S			
Transfers out per F/S	5,005,162	9,186,861	9,243,347
Total	41,496,324	34,444,965	35,180,223
Difference	$ -	$ -	$ -

CHANGES IN FUND BALANCE:	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 APPROVED
Fund Balance - Beginning of Year	$ 8,386,947	$ 8,878,005	$ 9,825,916	$ 9,943,100	$ 8,181,458
Excess Revenues over Expenditures	491,058	947,911	117,184	-	-
Cumulative Effect of a Change	-		-	-	-
In Accounting Principle & Prior Period Adjustments	-		-	-	-
Use of Fund Balance in FY11 Budget	-		-	(1,761,642)	(2,217,396)
Undesignated Fund Balance - End of Year	$ 8,878,005	$ 9,825,916	$ 9,943,100	$ 8,181,458	$ 5,964,062

JACKSON COUNTY, GEORGIA

GENERAL FUND REVENUE DETAIL

FY 2012

	Number	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
PROPERTY TAX REVENUES:									
REAL & PERSONAL	1040125101	$ 17,299,458	$ 18,429,611	$ 19,311,833	$ 18,905,750	$ 18,905,750	$ 18,050,000	$ (855,750)	-4.53%
REAL PROPERTY TAXES-PRIOR YEAR	1040125102	221,380	707,743	608,830	-	-	-	-	n/a
MOBILE HOMES	1040125103	98,619	101,835	85,278	85,000	85,000	85,000	-	0.00%
TIMBER TAXES	1040125106	5,533	1,418	9,708	2,400	6,255	5,000	2,600	108.33%
PAYMENTS IN LIEU OF TAXES	1040125107	38,723	27,632	26,692	33,000	33,000	26,000	(7,000)	-21.21%
MOTOR VEHICLES	1040125108	1,561,480	1,356,352	1,339,688	1,300,000	1,402,873	1,375,000	75,000	5.77%
PENALTIES & INTEREST ON TAXES	1040125110	672,979	997,260	1,014,528	938,884	1,069,814	1,010,000	71,116	7.57%
AD VALOREM TAXES - RAIL ROAD CARS	1040105113	15,733	20,389	21,199	20,000	15,537	15,500	(4,500)	-22.50%
HEAVY EQUIPMENT TAXES	1040125115	3,077	800	942	-	900	900	900	n/a
TOTAL PROPERTY TAXES		**$ 19,916,982**	**$ 21,643,040**	**$ 22,418,698**	**$ 21,285,034**	**$ 21,519,129**	**$ 20,567,400**	**$ (717,634)**	**-3.37%**
LOCAL OPTION SALES TAXES	1040105177	$ 5,757,224	$ 4,766,198	$ 5,288,042	$ 5,300,000	$ 5,321,000	$ 5,300,000	$ -	0.00%
TOTAL LOCAL OPTION SALES TAXES		**$ 5,757,224**	**$ 4,766,198**	**$ 5,288,042**	**$ 5,300,000**	**$ 5,321,000**	**$ 5,300,000**	**$ -**	**0.00%**
OTHER TAXES:									
ALCOHOLIC BEVERAGE EXCISE TAX	1040105114	$ 62,586	$ 64,834	$ 71,220	$ 64,000	$ 73,235	$ 73,000	$ 9,000	14.06%
INSURANCE PREMIUM TAXES	1040105117	1,309,090	1,290,319	1,254,929	1,335,447	1,250,000	1,250,000	(85,447)	-6.40%
FINANCIAL INSTITUTIONS TAXES	1040105121	81,572	49,287	89,189	50,000	50,000	50,000	-	0.00%
INTANGIBLE RECORDING TAX	1040155109	291,511	287,931	190,308	285,000	159,348	185,000	(100,000)	-35.09%
COMMISSIONS ON INTANGIBLE TAXES	1040155104	67,186	59,733	43,902	60,000	34,619	40,000	(20,000)	-33.33%
REAL ESTATE TRANSFER TAX	1040155148	93,972	82,906	58,635	80,000	60,968	60,000	(20,000)	-25.00%
TOTAL OTHER TAXES		**$ 1,905,917**	**$ 1,835,010**	**$ 1,708,183**	**$ 1,874,447**	**$ 1,628,170**	**$ 1,658,000**	**$ (216,447)**	**-11.55%**
LICENSES AND PERMITS:									
HANDGUN LICENSES	1040175151	$ 15,654	$ 22,283	$ 21,160	$ 20,000	$ 25,022	$ 25,000	$ 5,000	25.00%
MARRIAGE LICENSES	1040175152	9,618	9,401	10,509	9,000	12,361	12,000	3,000	33.33%
MARRIAGE CERTIFICATES	1040175153	3,875	4,007	6,937	3,800	8,751	8,500	4,700	123.68%
MISCELLANEOUS PERMITS	1040175156	2,565	2,160	4,154	2,000	1,793	2,000	-	0.00%
BUSINESS PERMITS	1040105191	58,933	48,137	42,932	50,000	45,568	45,000	(5,000)	-10.00%
FRANCHISE FEES - CABLE TELEVISION	1040105176	39,732	38,350	35,817	38,000	34,282	34,000	(4,000)	-10.53%
TOTAL LICENSES AND PERMITS		**$ 130,377**	**$ 124,338**	**$ 121,509**	**$ 122,800**	**$ 127,777**	**$ 126,500**	**$ 3,700**	**3.01%**

JACKSON COUNTY, GEORGIA

GENERAL FUND REVENUE DETAIL

FY 2012

	Number	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
INTERGOVERNMENTAL REVENUES:									
GF SPECIAL PROJECTS	1040065113	$ -	$ 3,465	$ 1,538	$ 2,000	$ 1,786	$ -	$ (2,000)	-100.00%
ID VERIFICATION	1040095132	-	-	3,348	-	-	-	-	n/a
HTRG STATE GRANT	1040125112	905,578	950,407	-	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE	1040125113	-	448	1,085	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE (FICA)	1040125177	39,496	20,368	21,325	-	21,000	-	-	n/a
IT INTERGOVERNMENTAL	1040135113	-	-	8,673	-	-	-	-	n/a
INTERGOVERNMENTAL	1040165143	-	-	9,100	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE (SRO)	1040185113	91,359	91,359	91,359	91,359	91,359	91,359	(0)	0.00%
REBATES - PROPANE FUEL USAGE	1040185114	-	25,765	42,366	-	-	-	-	n/a
LOCAL LAW ENFORCEMENT BLOCK GRANT	1040185177	3,954	262	9,978	-	-	-	-	n/a
GRANTS SHERIFF'S OFFICE	1040185178	9,291	33,015	-	-	-	-	-	n/a
STATE LOCAL ASSIST. GRANT- CLOCK TOWER	1040215177	-	2,298	-	-	-	-	-	n/a
INTERGOVERNMENTAL-DOC MEDICAL	1040255113	-	12,297	7,173	-	-	-	-	n/a
SALARY REIMBURSEMENT - CORRECTIONS	1040265117	46,067	49,600	49,600	49,600	49,600	49,600	-	0.00%
INMATE SUBSIDY	1040255119	1,194,940	1,221,480	1,216,840	1,460,000	1,371,291	1,460,000	-	0.00%
INTERGOVERNMENTAL REVENUE	1040265113	-	-	31,285	-	-	-	-	n/a
FEDERAL GRANT	1040265178	275,516	-	-	-	-	-	-	n/a
SUPERIOR COURT-LAW LIBRARY REVENUE	1040335113	-	-	-	-	28,280	28,280	28,280	n/a
INTERGOVERNMENTAL REVENUE	1040345113	148,888	158,562	149,081	154,648	153,157	155,307	659	0.43%
JUVENILE COURT INTERGOVERNMENTAL	1040345175	88,434	88,434	88,434	92,434	88,434	88,434	(4,000)	-4.33%
JUDICIAL COUNCIL	1040345178	2,050	2,550	3,300	-	-	2,500	2,500	n/a
INTERGOVERNMENTAL	1040355113	1,050	500	850	-	-	-	-	n/a
VICTIMS SERVICE	1040355180	89,629	75,744	68,549	78,000	65,999	78,000	-	0.00%
INTERGOVERNMENTAL	1040485113	-	-	5,816	-	-	-	-	n/a
DARE PROGRAM SCHOOLS	1040635175	150	-	-	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE	1040655113	17,617	13,269	11,645	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE	1040655114	-	-	700	-	-	-	-	n/a
FEDERAL GRANT - RURAL TRANSPORTATION	1040715178	56,186	59,190	105,177	26,070	45,964	46,000	19,930	76.45%
INTERGOVERNMENTAL REVENUE	1041185113	4,009	-	829	-	-	-	-	n/a
TOTAL INTERGOVERNMENTAL		**$ 2,974,214**	**$ 2,809,013**	**$ 1,928,050**	**$ 1,954,111**	**$ 1,916,870**	**$ 1,999,480**	**$ 45,369**	**2.32%**
CHARGES FOR SERVICES:									
MISCELLANEOUS COPY FEES	1040065132	$ 2,371	$ 408	$ 8,666	$ 4,303	$ 9,043	$ 5,000	697	16.20%
VENDOR COMPENSATION	1040105130	60	-		-	-		-	n/a
RETURNED CHECK FEES	1040105131		791	1,155	-	-		-	n/a
RENTAL INCOME	1040105179	43,812	40,800	39,724	43,200	43,200	43,200	-	0.00%
COMMISSIONS ON TAX	1040125104	1,230,943	1,253,607	1,275,089	1,231,000	1,250,000	1,250,000	19,000	1.54%
STREET LIGHTS	1040125114	99,577	187,745	270,675	222,000	222,000	270,000	48,000	21.62%
CLERK OF COURT RECORDING FEES	1040155142	303,670	322,003	343,596	300,000	284,749	300,000	-	0.00%
VITAL STATISTICS	1040175150	24,795	23,925	35,960	25,000	47,040	40,000	15,000	60.00%
PROBATE COURT - ESTATES	1040175154	45,017	30,076	37,044	31,500	43,412	40,000	8,500	26.98%
PROBATE COURT - OTHER	1040175175	8,604	-	225	-	-	-	-	n/a
SHERIFF'S MISCELLANEOUS RECEIPTS	1040185165	200,030	109,268	98,957	110,000	124,377	115,000	5,000	4.55%
VENDING SALES JAIL	1040185190	65,939	92,698	84,275	-	-	60,000	60,000	n/a
JAIL INMATE LODGING	1040195136	136,877	180,923	106,547	150,000	159,582	150,000	-	0.00%
TELEPHONE COMMISSIONS	1040255189	33,991	28,686	36,304	33,000	37,734	45,000	12,000	36.36%
VENDING SALES CI	1040255190	7,430	14,219	14,425	-	18,114	10,000	10,000	n/a
DRIVEWAY PERMITS	1040265191	-	-	800	-	-	-	-	n/a
MISCELLANEOUS REVENUE CLERK OF COURT	1040335175	2,693	-	-	-	-	-	-	n/a
MAGISTRATE COLLECTIONS	1040555120	143,581	139,402	174,638	145,000	236,840	210,000	65,000	44.83%
FARES - RURAL TRANSPORTATION	1040715132	14,581	12,693	8,391	10,000	10,219	10,000	-	0.00%
TOTAL CHARGES FOR SERVICES		**$ 2,363,971**	**$ 2,437,244**	**$ 2,536,471**	**$ 2,305,003**	**$ 2,486,310**	**$ 2,548,200**	**$ 243,197**	**10.55%**

JACKSON COUNTY, GEORGIA

GENERAL FUND REVENUE DETAIL

FY 2012

	Number	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
FINES AND FORFEITURES:									
STATE COURT	1040165141	$ 662,543	$ 732,256	$ 680,767	$ 667,995	$ 578,123	$ 725,000	$ 57,005	8.53%
STATE COURT - INDIGENT DEFENSE	1040165142	7,346	5,968	14,331	-	-	-	-	n/a
SUPERIOR COURT	1040335140	289,488	293,674	248,432	250,000	170,085	250,000	-	0.00%
JUVENILE COURT	1040345140	2,573	2,343	3,676	4,000	3,508	4,000	-	0.00%
PRE-TRIAL DIVERSION FUNDS	1040355120	9,770	9,075	4,690	5,000	7,380	5,000	-	0.00%
TOTAL FINES AND FORFEITURES		**$ 971,720**	**$ 1,043,316**	**$ 951,896**	**$ 926,995**	**$ 759,096**	**$ 984,000**	**$ 57,005**	**6.15%**
OTHER REVENUES:									
INTEREST INCOME - COMMISSIONERS	1040105170	$ 338,127	$ 166,973	$ 50,973	$ 60,000	$ 55,000	$ 10,000	$ (50,000)	-83.33%
INTEREST INCOME - TAX COMMISSIONER	1040125170	91,018	23,951	71,403	25,000	25,000	30,000	5,000	20.00%
INTEREST INCOME - SHERIFF	1040185170	31,124	2,488	-	-	-	-	-	n/a
GF PENALTIES & INTEREST	1040105110	-	1,641	3,080	-	-	-	-	n/a
VENDOR COMPENSATION	1040105130	60	-	-	-	-	-	-	n/a
RETURNED CHECK FEES	1040105131	650	-	-	-	-	-	-	n/a
OTHERS MISC COMMISSIONERS	1040105132	38,683	7,334	2,138	-	-	-	-	n/a
MAP SALES & COPY FEES	1040105171	1,126	333	454	-	-	-	-	n/a
MAIL FEES	1040125111	18,791	17,887	17,556	10,000	17,846	16,000	6,000	60.00%
SALE OF COUNTY PROPERTY	1040115171	(18)	47	162	-	-	-	-	n/a
MISCELLANEOUS REVENUE	1040095132	104	954	(116)	-	2,500	-	-	n/a
MISCELLANEOUS REVENUE	1040155132	2,785	5,036	20,131	-	1,700	-	-	n/a
MISCELLANEOUS COPY & FEE CHARGES	1040155133	40,087	36,801	52,265	42,000	57,641	50,000	8,000	19.05%
MISCELLANEOUS REVENUE	1040355130	522	610	967	-	-	-	-	n/a
PROCEEDS INSURANCE CLAIMS	1040135201	-	1,783	-	-	-	-	-	n/a
PROCEEDS INSURANCE CLAIMS	1040185201	17,718	-	27,304	-	-	-	-	n/a
PROCEEDS INSURANCE CLAIMS	1040265201	-	13,612	-	-	-	-	-	n/a
PROCEEDS INSURANCE CLAIMS	1040745201	-	5,785	-	-	-	-	-	n/a
MISCELLANEOUS	1040255132	300	-	210	-	-	-	-	n/a
OTHER REVENUES	1040265132	-	20,092	4,000	-	-	-	-	n/a
SALE OF HAY	1040265133	-	657	-	-	-	-	-	n/a
MISCELLANEOUS REVENUE	1040275132	-	171	-	-	-	-	-	n/a
RESTITUTION	1040165172	-	490	-	-	-	-	-	n/a
RESTITUTION	1040335172	40	95	-	-	-	-	-	n/a
OTHER INCOME	1040695132	425	115	990	-	-	-	-	n/a
JCO - GIVING TREE	1040085132	25	-	-	-	-	-	-	n/a
RETIREE HEALTH INSURANCE PREMIUMS	1040095133	-	3,866	6,513	-	8,549	6,600	6,600	n/a
IMPOUNDMENT FEES	1040695191	73	45	-	-	-	-	-	n/a
ANIMAL SURRENDER FEES	1040695192	-	225	835	-	315	-	-	n/a
TOTAL OTHER REVENUES		**$ 581,640**	**$ 310,991**	**$ 258,866**	**$ 137,000**	**$ 168,551**	**$ 112,600**	**$ (24,400)**	**-17.81%**

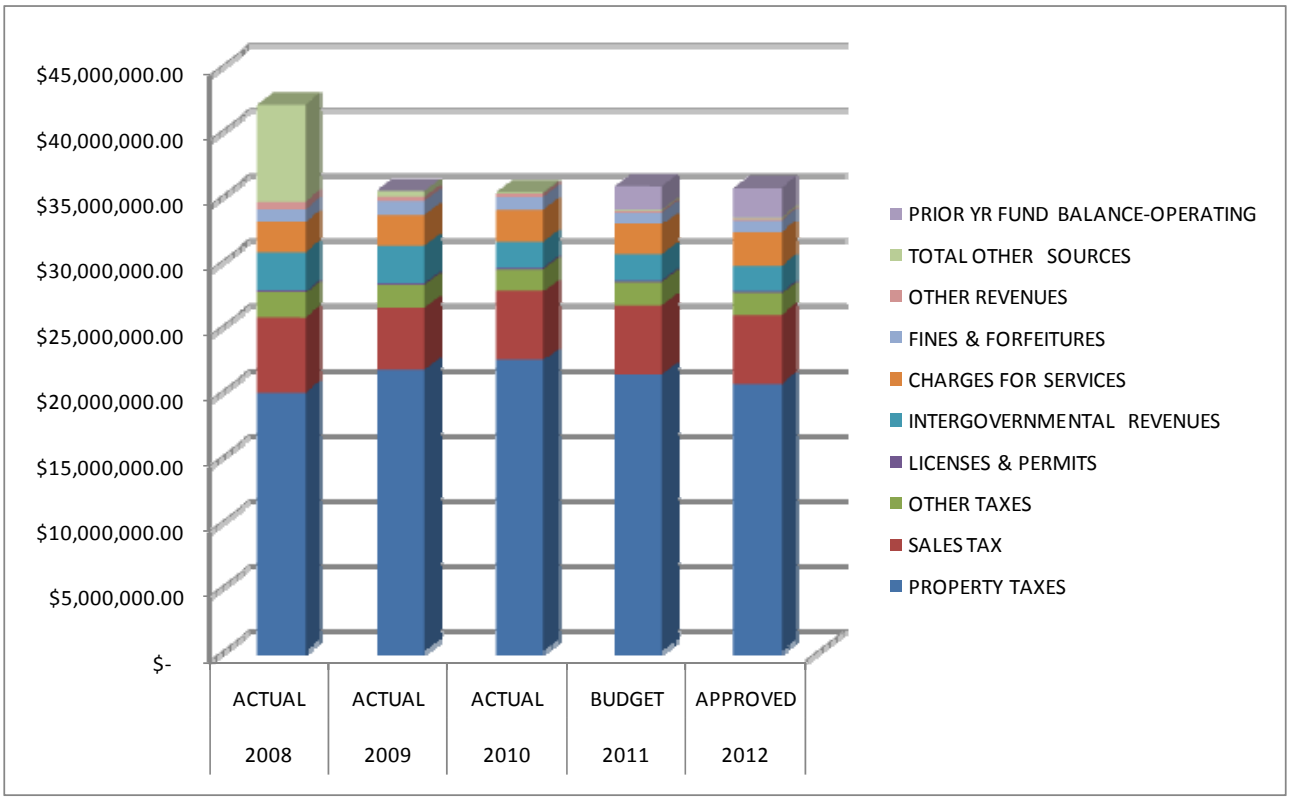
JACKSON COUNTY, GEORGIA

GENERAL FUND REVENUE DETAIL

FY 2012

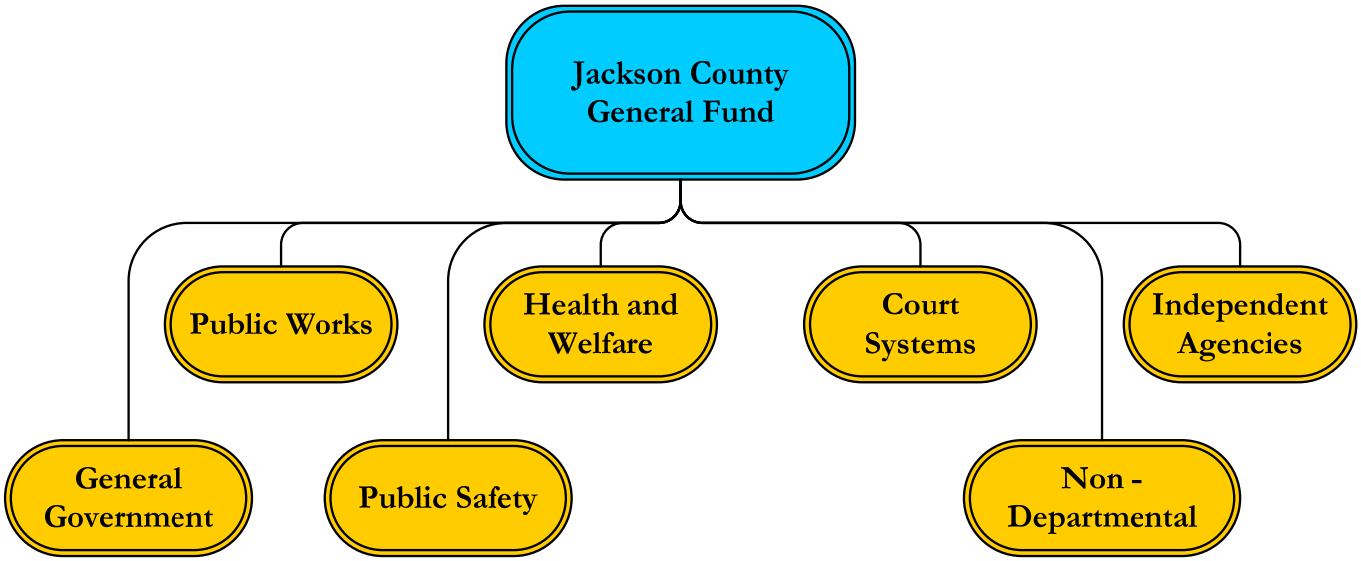
	Number	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
AUTHORITY REBATE	1040105199	-	-	-	-			-	n/a
TOTAL UOBWA REBATE		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
TOTAL REVENUES - GENERAL FUND		**$ 34,602,045**	**$ 34,969,150**	**$ 35,211,714**	**$ 33,905,390**	**$ 33,926,903**	**$ 33,296,180**	**$ (609,210)**	**-1.80%**
OTHER FINANCING SOURCES AND TRANSFERS:									
SALE OF CAPITAL ASSETS	1040105172	(3,187)	-	(6,016)	-	333	-	-	n/a
TRADE ALLOWANCES	1040265202	2,744,050	27,080	-	-	-	-	-	n/a
SALE OF CO PROPERTY	1040355171	-	215	-	-	-	-	-	n/a
SALE OF CAPITAL ASSETS		**$ 2,740,863**	**$ 27,295**	**$ (6,016)**	**$ -**	**$ 333**	**$ -**	$ -	n/a
TRANSFERS IN JAIL FUND	1040195998	1,727,625	16,000	-	86,566	86,566	86,566	-	0.00%
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 - LAW LIBRARY	1040335998	-	-	-	-	20,228	20,228	20,228	n/a
TRANSFERS IN - D.A.	1040355998	26,600	-	9,092	-	-	-	-	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	82,613	-	-	-	-	n/a
TRANSFERS IN	1040735998	-	30,000	-	-	-	-	-	n/a
TRANSFERS IN	1040805998	111,536	-	-	-	-	-	-	n/a
OPERATING TRANSFERS IN		**$ 2,226,453**	**$ 218,567**	**$ 91,705**	**$ 86,566**	**$ 106,794**	**$ 106,794**	**$ 20,228**	**23.37%**
PROCEEDS FROM LEASES	1040185200	575,000	-	-	-	-	-	-	n/a
PROCEEDS FROM LEASES	1040265200	1,843,021	-	-	-	-	-	-	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	-	-	-	-	-	-	-	n/a
PRIOR YEAR FUND BALANCE APPROPRIATED		-	-	-	1,761,642	-	2,217,396	455,754	25.87%
TOTAL OTHER FINANCING SOURCES								-	
AND TRANSFERS		**$ 7,385,337**	**$ 423,726**	**$ 85,689**	**$ 1,848,208**	**$ 107,127**	**$ 2,324,190**	**$ 475,982**	**25.75%**
								-	
TOTAL REVENUE & OTHER SOURCES		**$ 41,987,382**	**$ 35,392,876**	**$ 35,297,403**	**$ 35,753,598**	**$ 34,034,030**	**$ 35,620,370**	**$ (133,228)**	**-0.37%**

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.



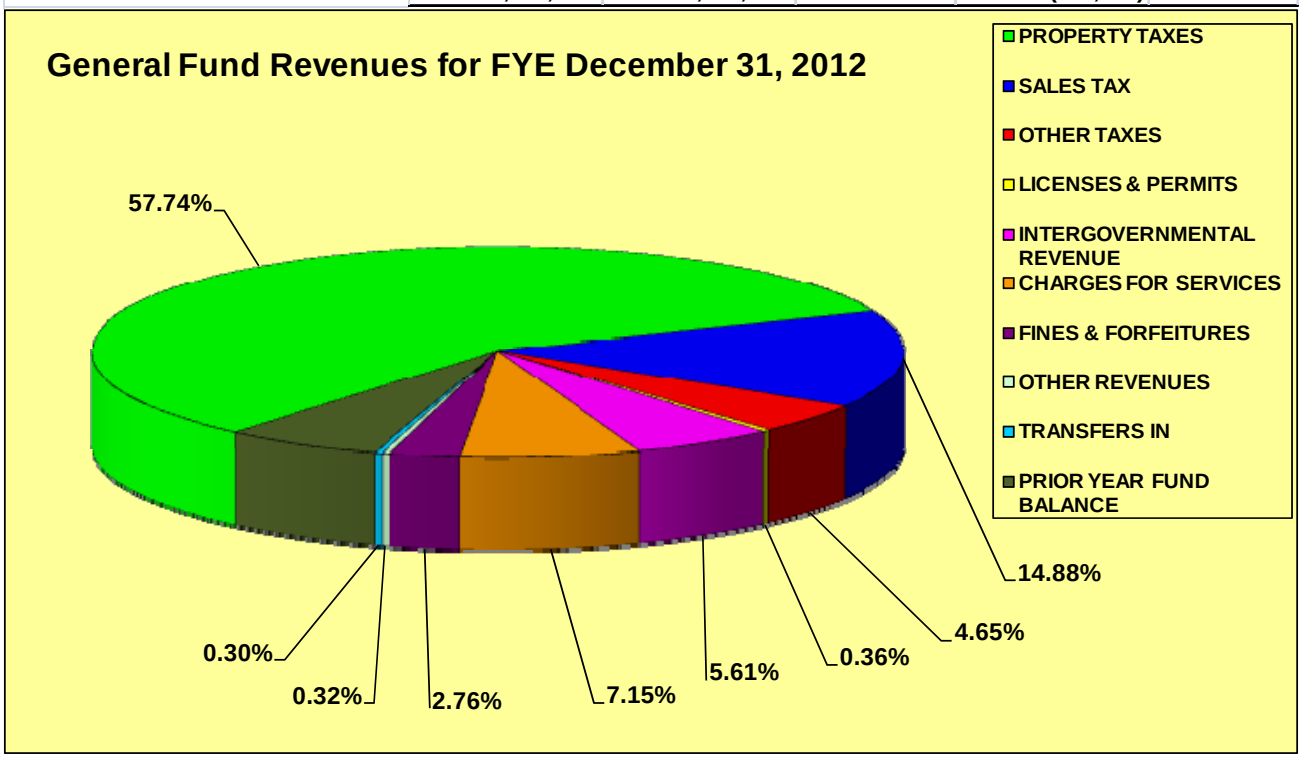
Jackson County Government

Approved 2012 General Fund Operating Budget

The approved FY12 General Fund Operating Budget is $35,620,370. The following tables show the breakdown by functions.

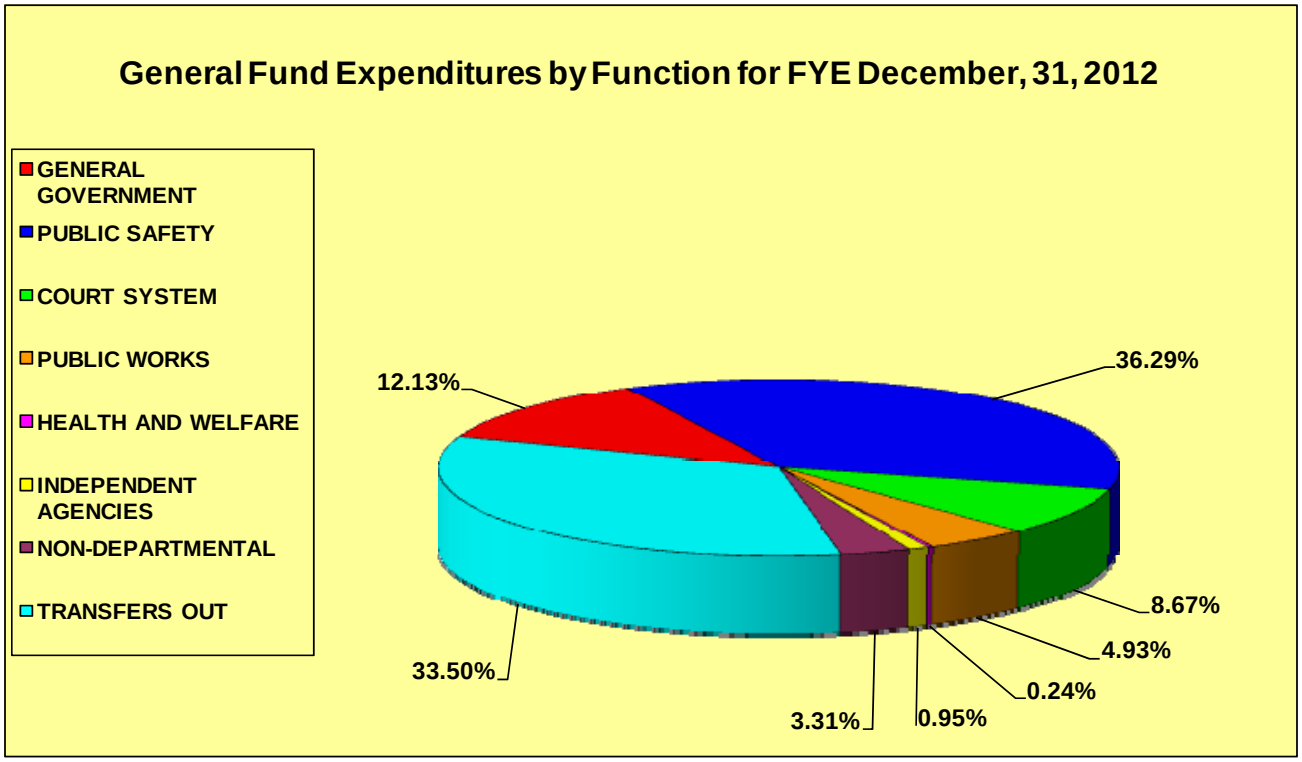
APPROVED 2012 GENERAL FUND REVENUE AND SOURCES SUMMARY

REVENUE AND OTHER SOURCES	APPROVED 2011 BUDGET	APPROVED 2012 BUDGET	PERCENT 0F 2012 TOTAL	CHANGE FROM 2011 BUDGET	PERCENT CHANGE 2012-2011
PROPERTY TAXES	$ 21,285,034	$ 20,567,400	57.74%	$ (717,634)	-3.37%
SALES TAX	5,300,000	5,300,000	14.88%	-	0.00%
OTHER TAXES	1,874,447	1,658,000	4.65%	(216,447)	-11.55%
LICENSES & PERMITS	122,800	126,500	0.36%	3,700	3.01%
INTERGOVERNMENTAL REVENUE	1,954,111	1,999,480	5.61%	45,369	2.32%
CHARGES FOR SERVICES	2,305,003	2,548,200	7.15%	243,197	10.55%
FINES & FORFEITURES	926,995	984,000	2.76%	57,005	6.15%
OTHER REVENUES	137,000	112,600	0.32%	(24,400)	-17.81%
TOTAL REVENUES	**33,905,390**	**33,296,180**	**93.48%**	**(609,210)**	**-1.80%**
OTHER FINANCING SOURCES					
TRANSFERS IN	86,566	106,794	0.30%	20,228	23.37%
PRIOR YEAR FUND BALANCE	1,761,642	2,217,396	6.23%	455,754	n/a
TOTAL REVENUES & OTHER SOURCES	**$ 35,753,598**	**$ 35,620,370**	**100.0%**	**$ (133,228)**	**-0.37%**



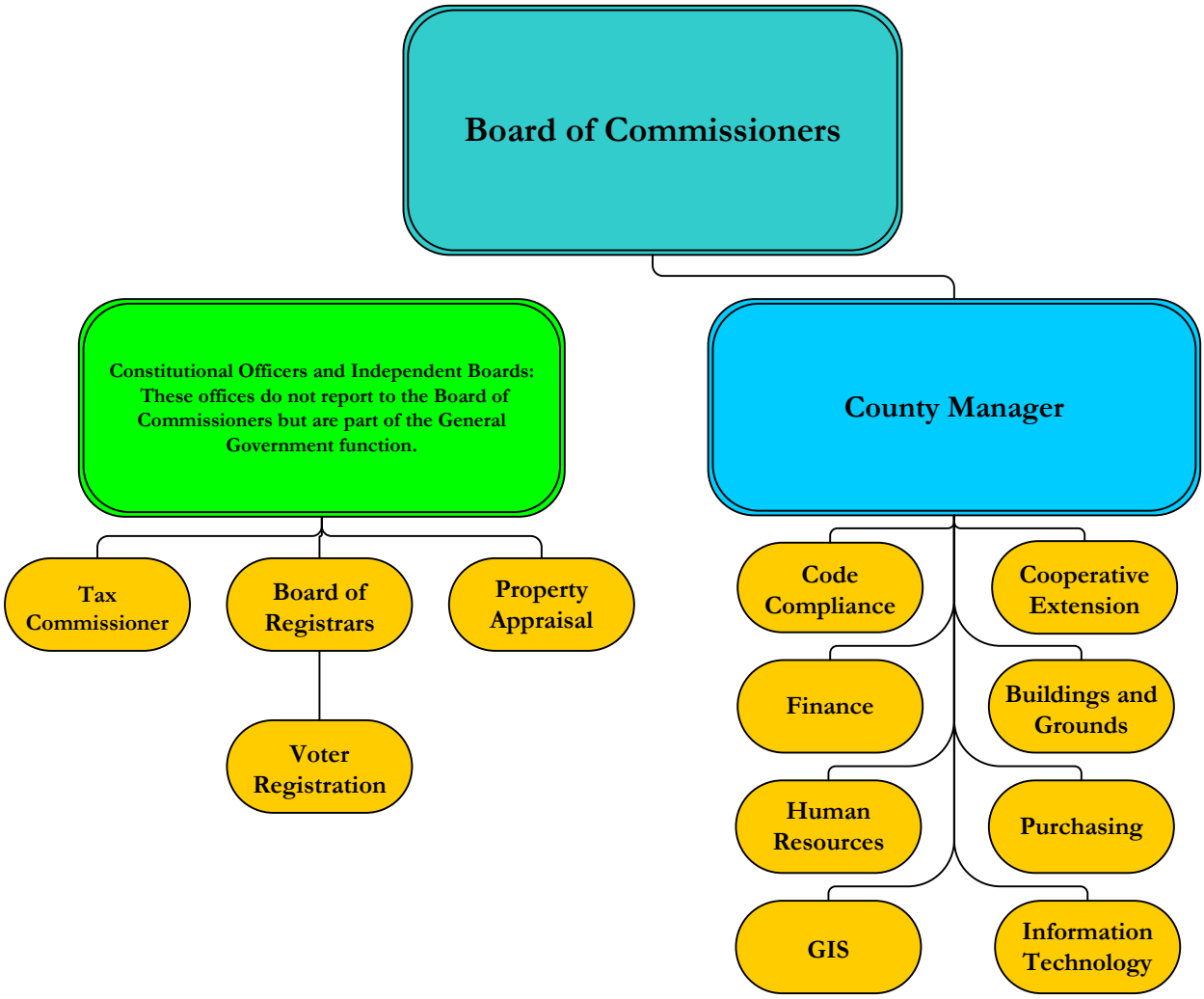
APPROVED 2012 GENERAL FUND EXPENDITURES AND TRANSFERS SUMMARY

FUNCTION	APPROVED 2011 BUDGET	APPROVED 2012 BUDGET	PERCENT 0F 2012 TOTAL	CHANGE FROM 2011 BUDGET	PERCENT CHANGE 2012-2011
GENERAL GOVERNMENT	$ 4,042,752	$ 4,319,961	12.13%	$ 277,209	6.86%
PUBLIC SAFETY	12,820,831	12,925,991	36.29%	105,160	0.82%
COURT SYSTEM	3,018,653	3,087,480	8.67%	68,827	2.28%
PUBLIC WORKS	1,819,838	1,754,533	4.93%	(65,305)	-3.59%
HEALTH AND WELFARE	56,242	85,128	0.24%	28,886	51.36%
INDEPENDENT AGENCIES	342,333	337,659	0.95%	(4,674)	-1.37%
NON-DEPARTMENTAL	1,191,295	1,177,363	3.31%	(13,932)	-1.17%
TOTAL EXPENDITURES	**23,291,944**	**23,688,115**	**66.52%**	**396,171**	**1.70%**
OTHER FINANCING USES					
TRANSFERS OUT	12,461,654	11,932,255	33.50%	(529,399)	-4.25%
TOTAL EXPENDITURES & OTHER USES	**$ 35,753,598**	**$ 35,620,370**	**100.0%**	**$ (133,228)**	**-0.37%**



GENERAL GOVERNMENT FUNCTION

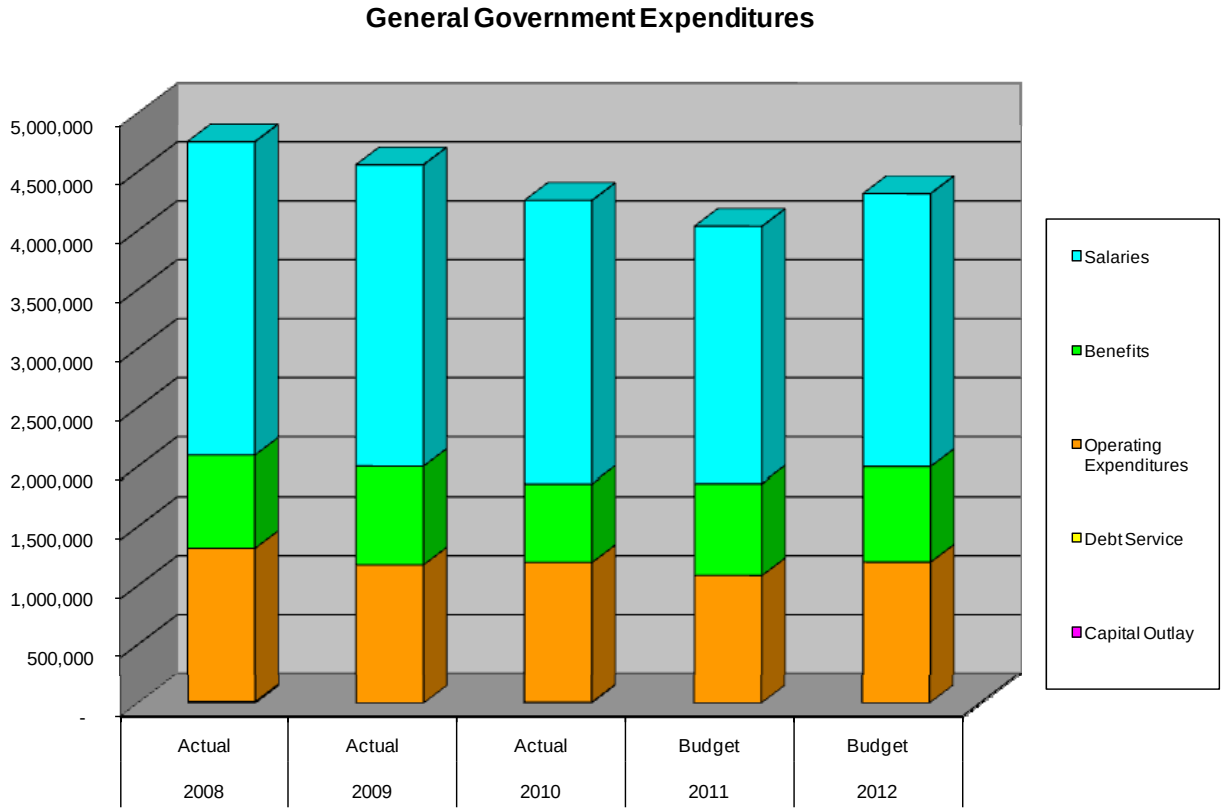
The General Government function is comprised of departments responsible for the management of the County's resources. This function includes the following departments.



HISTORICAL INFORMATION & APPROVED 2012 GENERAL GOVERNMENT FUNCTION BUDGET

The total approved FY12 General Fund Operating Budget is $35,620,370. The General Government departments proposed budget makes up $4,319,961 or 12.13% of that total. The General Government approved FY2012 operating budget has increased $277,209 or 6.86% over the approved FY11 budget primarily due to the consolidation of Election and the Board of Registrars into one single department within General Government.

EXPENDITURES BY DEPARTMENT:	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 APPROVED	DIFFERENCE 2012-2011	Percent Change
GENERAL GOVERNMENT							
GOVERNING BODY	$ 318,471	$ 334,395	$ 299,418	$ 225,352	$ 235,438	$ 10,086	4.48%
COUNTY MANAGER	287,142	202,383	190,995	150,345	189,602	39,257	26.11%
FINANCIAL ADMINISTRATION	636,244	607,876	505,374	496,007	527,816	31,809	6.41%
HUMAN RESOURCES	217,359	224,437	221,616	221,581	212,745	(8,836)	-3.99%
INFORMATION TECHNOLOGY	693,340	703,129	762,667	713,189	750,020	36,831	5.16%
GEOGRAPHIC INFORMATION SYSTEMS	168,950	148,184	163,468	159,731	181,135	21,404	13.40%
PROPERTY APPRAISAL	670,454	682,743	547,477	550,412	533,094	(17,318)	-3.15%
BOARD OF EQUALIZATION	12,791	29,647	26,456	19,900	33,750	13,850	69.60%
TAX COMMISSIONER	591,106	602,770	517,960	526,286	561,277	34,991	6.65%
VOTER REGISTRATION	173,686	151,346	166,220	136,517	286,499	149,982	109.86%
COUNTY EXTENSION	109,714	112,401	112,682	110,582	94,825	(15,757)	-14.25%
PURCHASING	118,304	114,352	100,724	67,931	65,334	(2,597)	-3.82%
CODE COMPLIANCE	224,092	174,061	146,064	86,397	76,914	(9,483)	-10.98%
BUILDINGS & GROUNDS	538,480	476,529	543,899	578,523	571,513	(7,009)	-1.21%
TOTAL GENERAL GOVERNMENT	**$ 4,760,131**	**$ 4,564,253**	**$ 4,305,020**	**$ 4,042,752**	**$ 4,319,961**	**$ 277,209**	**6.86%**

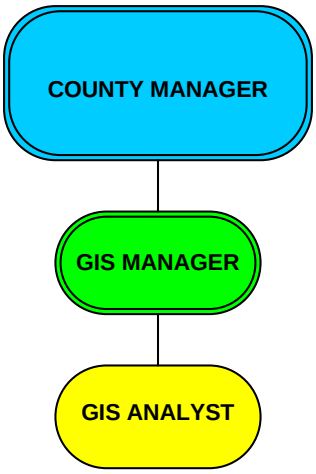


Geographic Information Systems

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 with 1 or 2 paid interns used throughout the year.



OBJECTIVES:

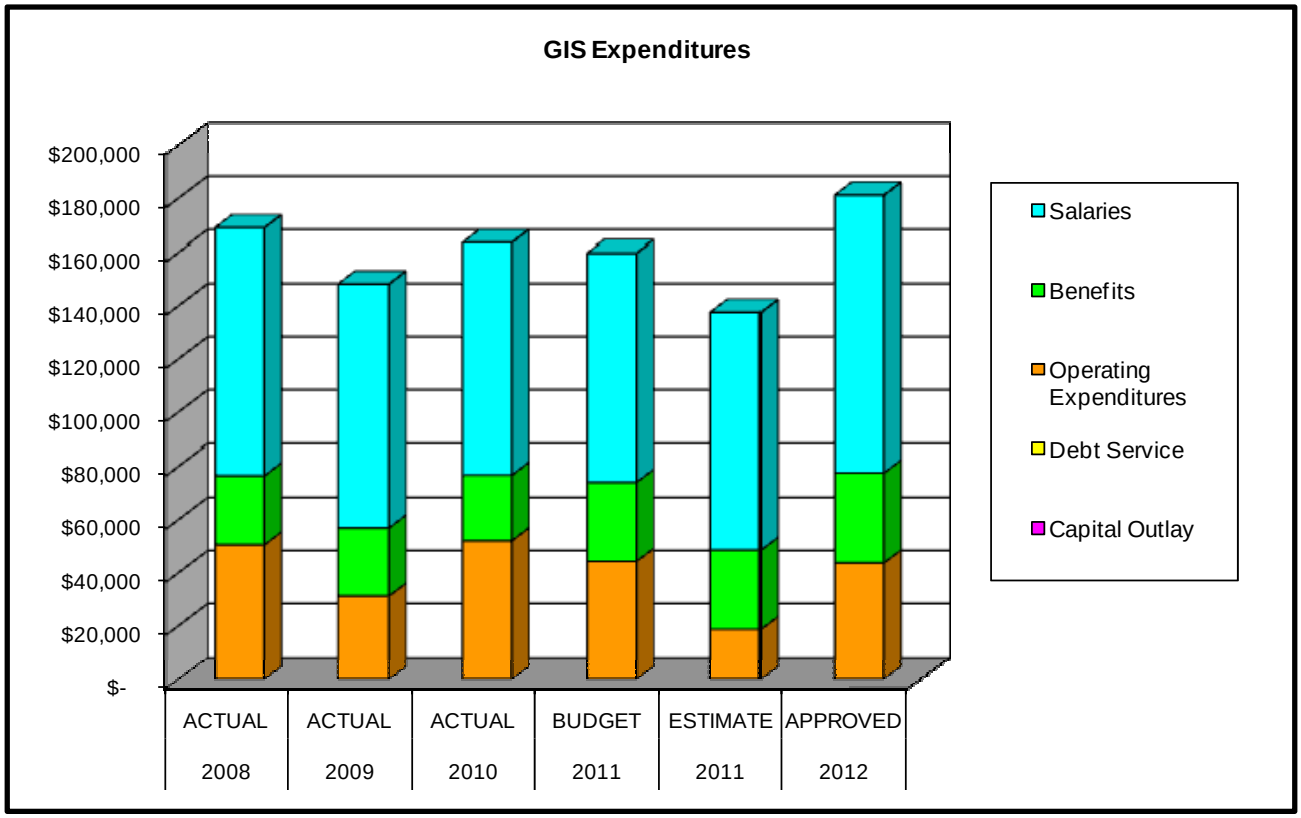
- Continue to support, expand, and update online interactive GIS on internet.
- Continue to support 911 operations with timely data.
- Keep zoning & FLU data current at all times.
- Keep municipal boundaries current at all times.
- Collaborate with municipalities and other government agencies to promote 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 FY12:

- ***A major part of our operation is the use of a mapping quality GPS unit to collect data in the field. Out unit is now 4 years old and we have had numerous problems with it as it has aged and been used a lot. Our FY12 budget asks for a new unit and software upgrades for the unit.***

WORKLOAD MEASURES:

	2008 Actual	2009 Actual	2010 Actual	2011 Estimate	2012 Forecast
County employees able to use GIS software/system (QPUBLIC)	34	100%	100%	100%	100%
City Employers able to use GIS software/system (QPUBLIC)	10	100%	100%	100%	100%
School system employees able to use GIS software (QPUBLIC)	12	100%	100%	100%	100%
Number of online applications/maps	n/a	1	1	5	6



APPROVED 2012 DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 92,436	$ 91,255	$ 86,709	$ 85,665	$ 88,975	$ 103,555	$ 17,890	20.88%
Benefits Total	$ 25,967	$ 25,686	$ 24,657	$ 29,750	$ 29,868	$ 33,840	$ 4,090	13.75%
Operating Expenditures Total	$ 50,547	$ 31,243	$ 52,102	$ 44,316	$ 18,698	$ 43,740	$ (576)	-1.30%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -			$ -	n/a
Geographic Information Systems	$ 168,950	$ 148,184	$ 163,468	$ 159,731	$ 137,541	$ 181,135	$ 21,404	13.40%

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 FY12BUDGET 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.

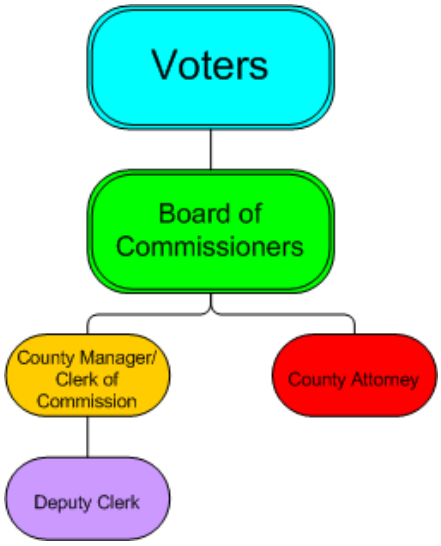
- Increase of 20.88% or $17,890 in salaries primarily due to:
  - Funding for intern position in the amount of $5,000.
  - Moving one employee from Planning and Zoning to work in GIS part time.
- Increase of 13.75% or $4,090 in benefits primarily due to:
  - Addition of the 50% time-sharing position from Planning and Zoning..
- Decrease of 1.30% or $576 in operating expenditures primarily due to:
  - $6,000 decrease in capitalized software..
  - $9,500 increase in expendable equipment for new GPS field module and other field equipment.
  - $3,500 or 26.92% decrease in other professional fees.
- Total increase of 13.40% or $21,404.

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.



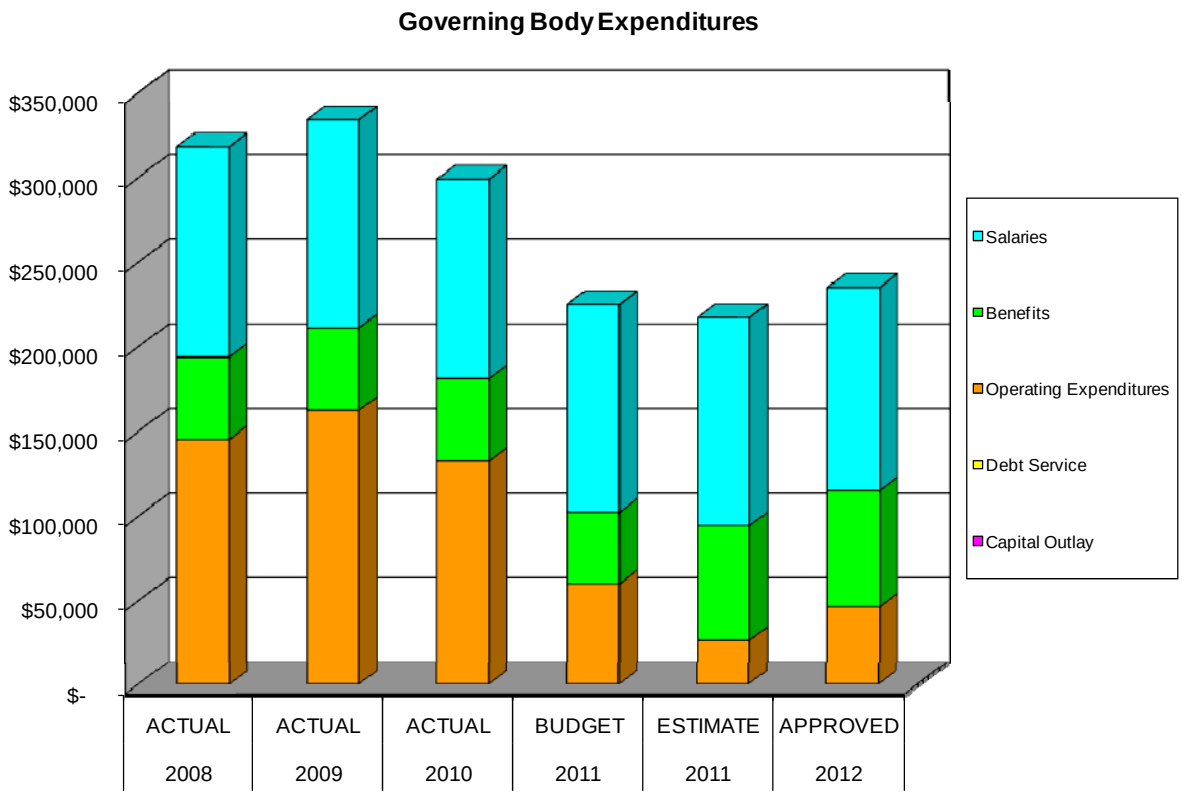
CLERK OF COMMISSION:

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 FY12:

- 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 major challenge for FY 2012.

PERFORMANCE MEASURES: N/A



HISTORICAL INFORMATION AND APPROVED 2012 DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 124,307	$ 122,822	$ 117,761	$ 122,612	$ 122,612	$ 119,933	$ (2,679)	-2.18%
Benefits Total	$ 48,517	$ 48,575	$ 48,849	$ 42,213	$ 67,769	$ 68,738	$ 26,525	62.84%
Operating Expenditures Total	$ 145,647	$ 162,998	$ 132,808	$ 60,527	$ 45,407	$ 46,767	$ (13,760)	-22.73%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Governing Body Total	$ 318,471	$ 334,395	$ 299,418	$ 225,352	$ 235,788	$ 235,438	$ 10,086	4.48%

GOVERNING BODY FY12 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 2.18% or $2,679 in salaries primarily due to:
  - Decrease for furlough implementation in Commissioners salaries.
- Increase of 62.84% or $26,525 in benefits primarily due to:
  - Increases in health insurance coverage for some BOC members.
- Decrease of 22.73% or $13,760 in operating expenditures primarily due to:
  - 40% or $10,000 decrease in conferences and training.
- Total increase of 4.48% or $10,086.

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

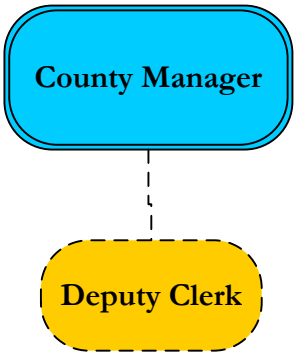
COUNTY MANAGER

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.

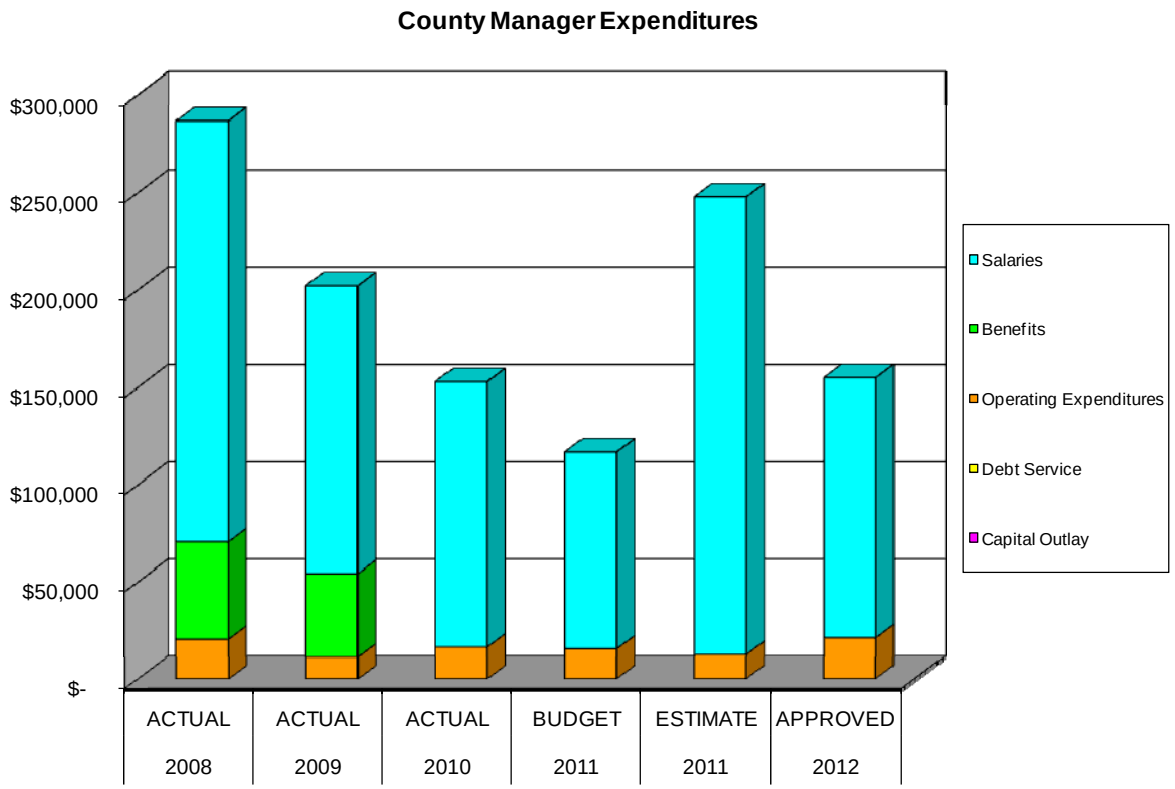
NUMBER OF APPROVED POSITIONS: One full-time and Deputy Clerk reporting to Manager and BOC.



SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY12:

- 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.

PERFORMANCE MEASURES: N/A



HISTORICAL INFORMATION AND APPROVED 2012 DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 216,028	$ 147,860	$ 136,298	$ 101,303	$ 235,058	$ 133,543	$ 32,240	31.83%
Benefits Total	$ 50,287	$ 42,985	$ 37,890	$ 33,164	$ 34,765	$ 34,413	$ 1,249	3.77%
Operating Expenditures Total	$ 20,827	$ 11,538	$ 16,807	$ 15,878	$ 12,914	$ 21,646	$ 5,768	36.33%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
County Manager Total	$ 287,142	$ 202,383	$ 190,995	$ 150,345	$ 282,737	$ 189,602	$ 39,257	26.11%

COUNTY MANAGER FY12BUDGET 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 31.83% or $32,240 in salaries primarily due to:
  - Salary increase for new county manager.
- Increase 3.77% or $1,249 in benefits primarily due to:
  - Increases to Medicare, FICA, and retirement relating to increase in salary.
- Increase in operating expenditures of 36.33% or $5,768 primarily due to:
  - 16.67% or $500 decrease in operating supplies.
  - $6,828 increase in operating leases for new copier.
- Total increase of 26.11% or $39,257.

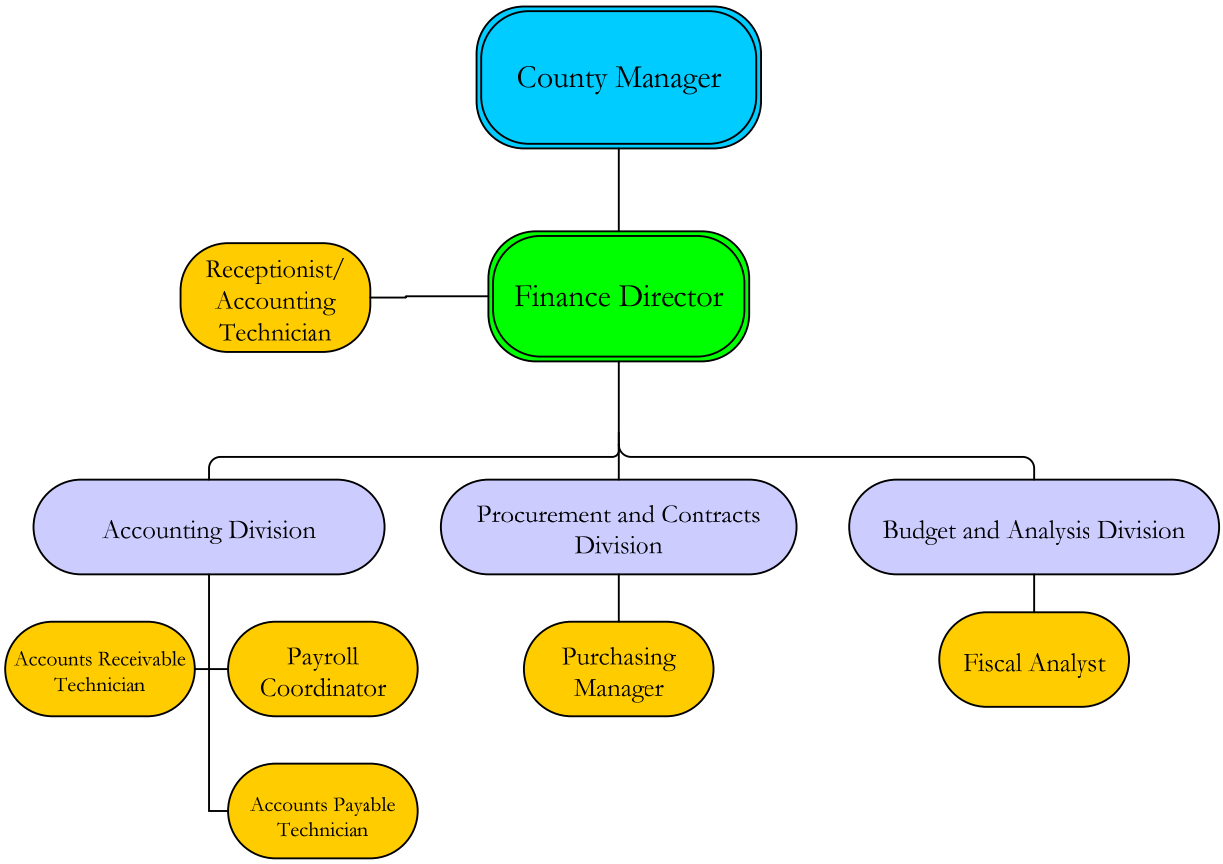
ADDITIONAL STAFF REQUESTED: **NONE.** ***CAPITAL REQUESTS:*** **NONE.**

FINANCIAL ADMINISTRATION

MISSION AND GOALS:

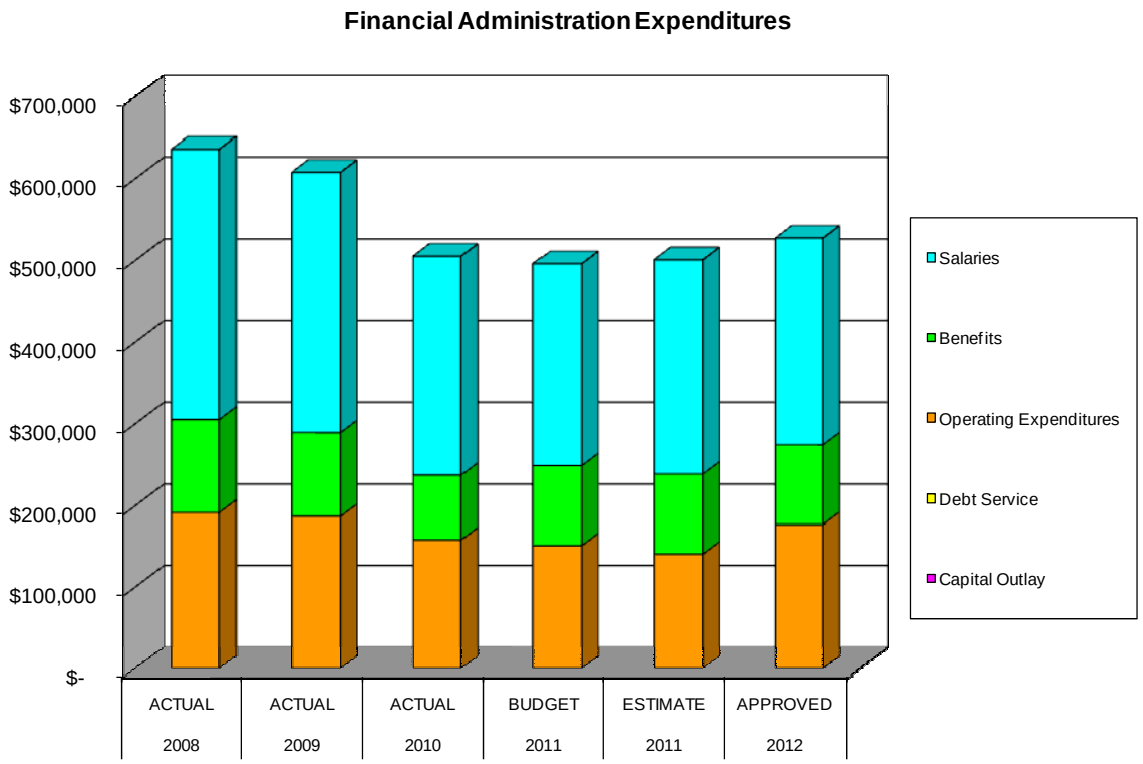
The department of Financial Administration is responsible for financial management systems that ensure delivery of efficient and effective services responsive to the needs of the citizens in accordance with the best-recognized principles of governmental finance. This department maintains systems of accounting 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 FY12: The finance department has lost three positions due to a hiring freeze and reduction-in-force over the last three years while the workload has increased greatly during this time period particularly without a Staff Accountant position. Ensuring all work gets completed without using overtime by hourly personnel will continue to challenge staff in 2012.



HISTORICAL INFORMATION AND APPROVED 2012 DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 330,958	$ 318,750	$ 267,403	$ 246,254	$ 261,560	$ 253,813	$ 7,559	3.07%
Benefits Total	$ 113,665	$ 102,107	$ 79,689	$ 98,607	$ 98,554	$ 96,858	$ (1,750)	-1.77%
Operating Expenditures Total	$ 191,620	$ 187,018	$ 158,282	$ 151,145	$ 140,806	$ 177,145	$ 26,000	17.20%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Financial Admin. Total	$ 636,244	$ 607,876	$ 505,374	$ 496,007	$ 500,920	$ 527,816	$ 31,809	6.41%

FINANCIAL ADMINISTRATION FY12 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.

- 3.07% or $7,559 increase in salaries primarily due to:
  - Restructuring of some personnel.
- 1.77% or $1,750 decrease in benefits primarily due to:
  - Decrease of 8.04% or $1,746 in retirement contributions.
- While some individual line items have decreased, overall, operating expenditures have increased 17.20% or $26,000 primarily due to:
  - $25,650 in mandatory software upgrade associated with Kronos, the County's payroll system.
- Total increase of 6.41% or $31,809.

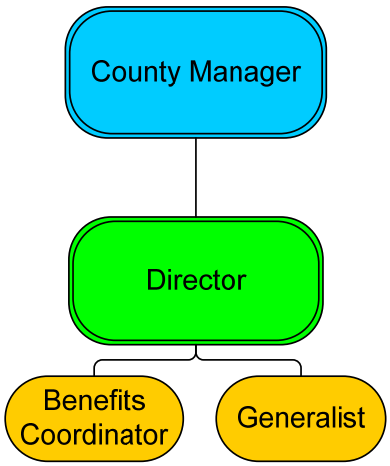
***ADDITIONAL STAFF REQUESTED*: NONE.**

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.

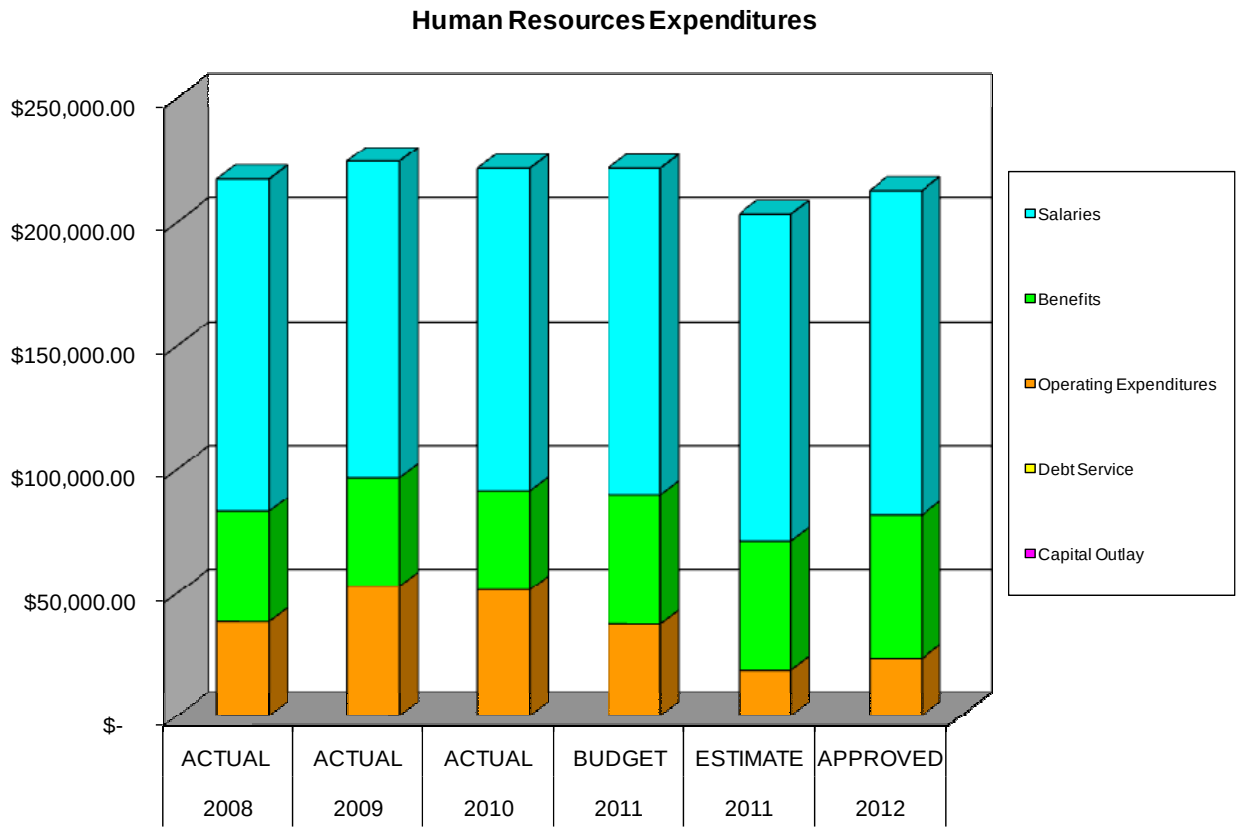
OBJECTIVES:

- 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 FY12:

- Escalating health insurance costs continue to present significant challenges to the overall County budget. In an attempt to see decreased insurance premiums, at least as far as they are impacted by claims history, the Human Resources office proposes to accelerate our wellness program. We anticipate facilitating more health and wellness awareness activities, incorporating incentives to employees for activities such as weight and fitness programs, annual checkups, etc. This would be an effort to encourage employees to be proactive in taking more responsibility for their own health and well-being.

PERFORMANCE MEASURES: N/A



HISTORICAL INFORMATION AND APPROVED 2012 DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 134,392	$ 127,892	$ 130,244	$ 131,777	$ 131,777	$ 131,361	$ (417)	-0.32%
Benefits Total	$ 44,326	$ 43,734	$ 40,076	$ 52,151	$ 52,201	$ 57,879	$ 5,728	10.98%
Operating Expenditures Total	$ 38,641	$ 52,811	$ 51,296	$ 37,653	$ 18,963	$ 23,506	$ (14,147)	-37.57%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Human Resources Total	$ 217,359	$ 224,437	$ 221,616	$ 221,581	$ 202,941	$ 212,745	$ (8,836)	-3.99%

HUMAN RESOURCES FY12 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.

- Slight decrease of 0.32% or $417 in salaries due to personnel changes.
- Increase of 10.98% or $5,728 in benefits primarily due to:
  - Decrease in base-match retirement contributions of 7.36% or $1,012.
  - Increase of 25.29% or $5,517 on health insurance due to additional coverage taken.
- Decrease of 37.57% or $14,147 in operating expenditures primarily due to:
  - 84.95% or 4,447 decrease in maintenance contracts due to expiration of copier contract.
  - 40% or $4,000 decrease in other professional fees.
- Total decrease of 3.99% or $8,836.

ADDITIONAL STAFF REQUESTED: **NONE.**

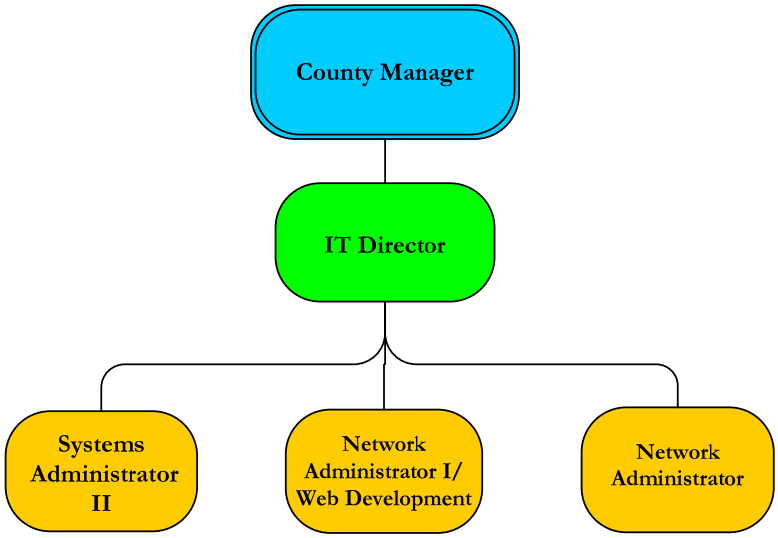
CAPITAL REQUESTS: **NONE.**

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.



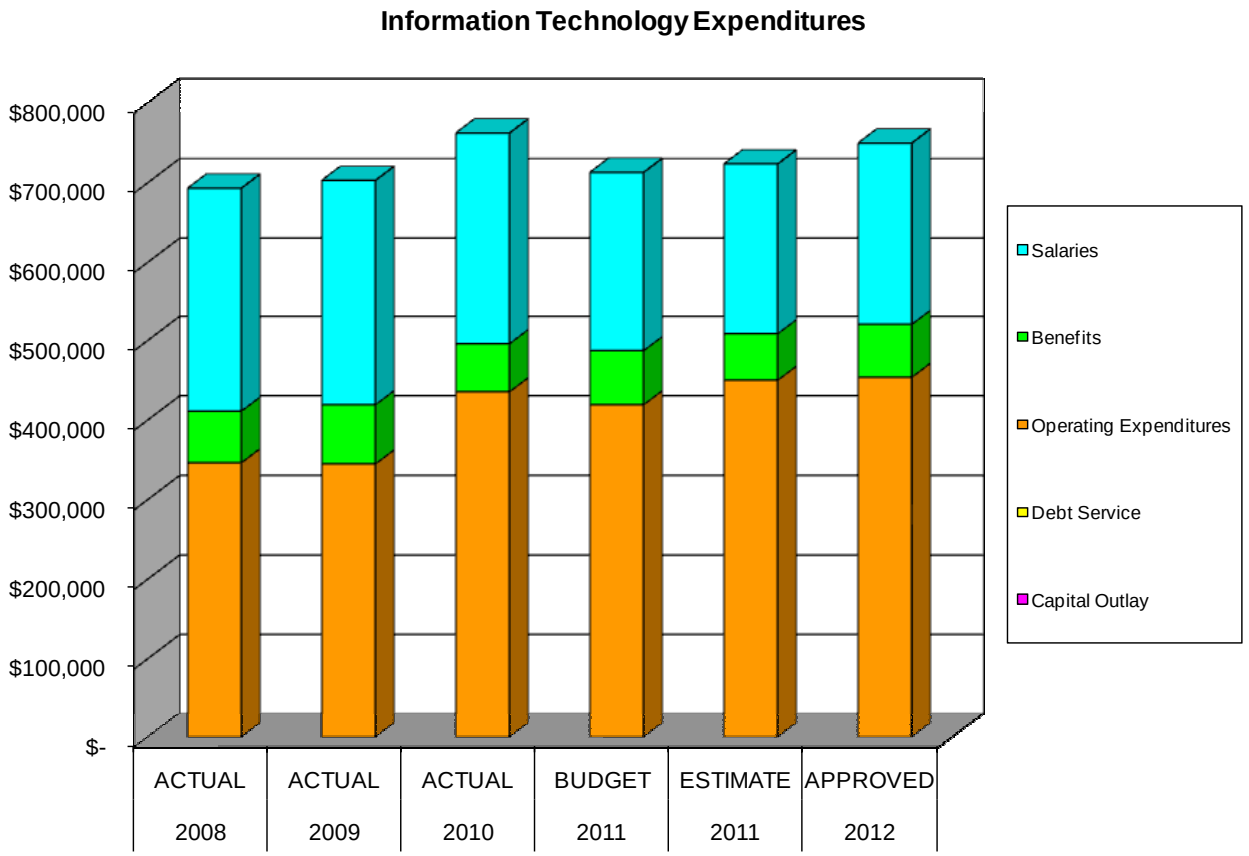
OBJECTIVES:

- Ensure data services reliability and availability.
- Provide proper safe guarding and security of Jackson Counties data networks
- Provide technology solutions that help the county save tax payers money in accomplishing its daily business.
- Provide a customer service oriented experience to the counties departments.

PERFORMANCE MEASURES: NONE

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY12:

- There are severe staff shortages to adequately implement planned infrastructure projects and maintain projects already built. Maintaining good morale in the face of staff turnover and furloughs may continue to affect job performance as a team.



HISTORICAL INFORMATION AND APPROVED 2012 DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 281,926	$ 283,652	$ 266,486	$ 225,742	$ 215,200	$ 229,552	$ 3,809	1.69%
Benefits Total	$ 64,895	$ 74,437	$ 60,477	$ 68,046	$ 58,418	$ 66,553	$ (1,494)	-2.20%
Operating Expenditures Total	$ 346,519	$ 345,041	$ 435,704	$ 419,400	$ 450,213	$ 453,915	$ 34,515	8.23%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay[3]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Information Technology Total	$ 693,340	$ 703,129	$ 762,667	$ 713,189	$ 723,831	$ 750,020	$ 36,831	5.16%

INFORMATION TECHNOLOGY FY12 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 1.69% or $3,809 in salaries primarily due to:
  - Restructuring of employees and certifications completed.
- Decrease of 2.20% or $1,494 in benefits primarily due to:
  - Decrease in retirement contributions in the amount of $6,735 or 44.15%.
  - Increase of 15.11% or $5,044 in health insurance costs.
- Increase of 8.23% or $34,515 in operating expenditures primarily due to:
  - $38,000 increase in operating leases for new core network switch lease rather than outright purchase.

- $20,000 or 43.48% decrease in software.
- $19,200 or 26.67% increase in LAN/WAN Connectivity.
- $10,000 or 100% decrease in website development due to no scheduled website projects for FY 2012.

- Total increase of 5.16% or $36,831.

ADDITIONAL STAFF REQUESTED: **NONE**

CAPITAL REQUESTS: Core network switches and routing equipment. Estimated $38,000 per year based on equipment review. This is to be broken into multiple budget years.

PROPERTY APPRAISAL

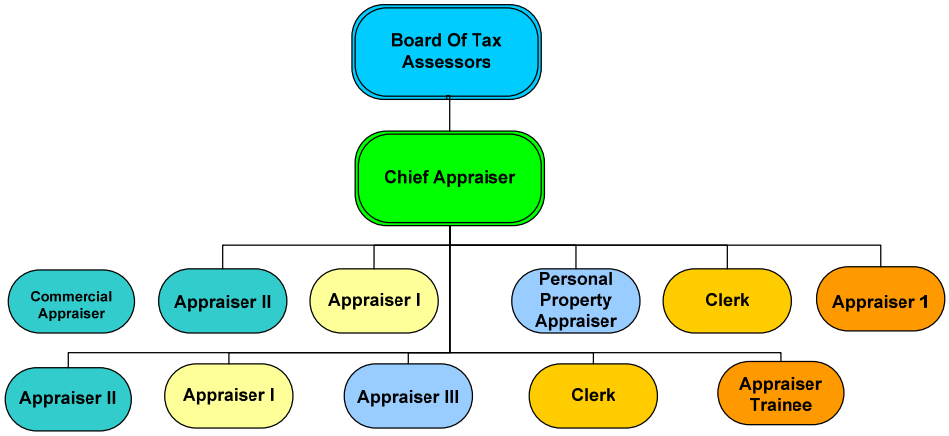
MISSIONS AND GOALS:

To offer accurate and complete information in the county digest records. To cost effectively evaluate each property every three years as mandated.
To Increase our staff knowledge with continued training, experience and courses available.
To be as accurate and current with our records as possible.
To provide personable service to the public with prompt and informative assistance.

OBJECTIVES:

To make sure each staff member is offered courses to maintain certification.
To have adequate number of staff members to complete the task.
To have an adequate number of staff to answer taxpayer questions.
Follow new state laws and still have digest certified for the county.
Hold training sessions to insure staff has in depth knowledge.
For each staff member to be properly compensated by Board standards to maintain quality employees.
Boardroom for staff meeting/training and board meetings.

NUMBER OF APPROVED POSITIONS: 11 full-time and three part-time Board of Assessors.



SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY12:

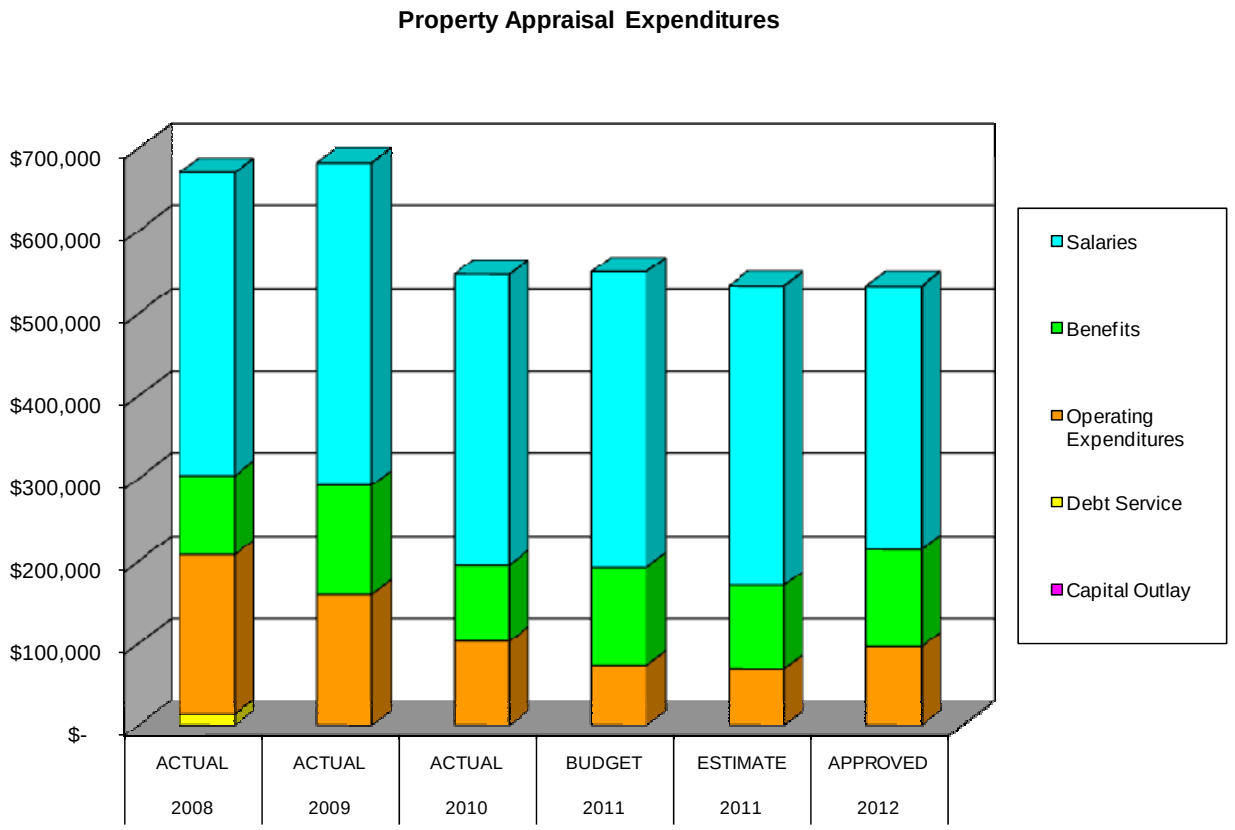
- SB 346 has passed requiring our office to mail an assessment notice to each 33,000 (+) parcels. In 2009, we had approx. 13% appeals. We now have fewer employees and at 13% we would be anticipating over 4,300 appeals. (This does not include the amount that will appeal based on the estimated tax information that is new on notices.) In 2009 we had 1,358 appeals and 7 appraisers working on them.** The mandated 'hold' on increases of value to properties, beginning with the 2009 digest, will be removed in the 2012 digest. Many properties will appeal on that basis. Commercial/Industrial properties in 1/3 of the county which had been reviewed and increased will need to be reviewed again and will add to the appeal load in 2012.

- Our office needs staff that can be trained, educated & certified by the state and room for those new people to assure a digest can be certified for the county.

  **This would project 2009 app. 200 each/4,300 = 614 each if at the same number of appraisers in 2009.

PERFORMANCE MEASURES:

	2007	2008	2009	2010	2011
	Actual	**Actual**	**Actual**	**Estimate**	**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 2012 DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 366,922	$ 390,705	$ 352,086	$ 357,622	$ 362,846	$ 319,016	$ (38,606)	-10.80%
Benefits Total	$ 95,527	$ 132,253	$ 92,254	$ 118,775	$ 100,585	$ 117,861	$ (914)	-0.77%
Operating Expenditures Total	$ 194,730	$ 159,786	$ 103,137	$ 74,015	$ 70,176	$ 96,217	$ 22,202	30.00%
Debt Service Total	$ 13,276	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Tax Assessors Total	$ 670,454	$ 682,743	$ 547,477	$ 550,412	$ 533,607	$ 533,094	$ (17,318)	-3.15%

PROPERTY APPRAISAL FY12 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.

- 10.80% or $38,606 decrease in salaries primarily due to:
  - Department staff restructuring.
- 0.77% or $914 decrease in benefits primarily due to:
  - Decreases in the various benefits line items due to the decline in salaries.
  - Increase of 17.58% or $10,527 in health insurance due to additional coverage taken by some employees.
  - Decrease of 100% or $6,091 for retiree health insurance coverage.

- 30% or $22,202 increase in operating expenditures primarily due to:
    - Increase of 161.15% or $22,832 for other professional fees for the business personal property verification audit contract and for Harris Systems assessment mailings.
- Total decrease of 3.15% or $17,318.

ADDITIONAL STAFF REQUESTED:

5 Appraiser Tech and 1 Appraiser Clerk

CAPITAL REQUESTS: **NONE**

BOARD OF TAX EQUALIZATION

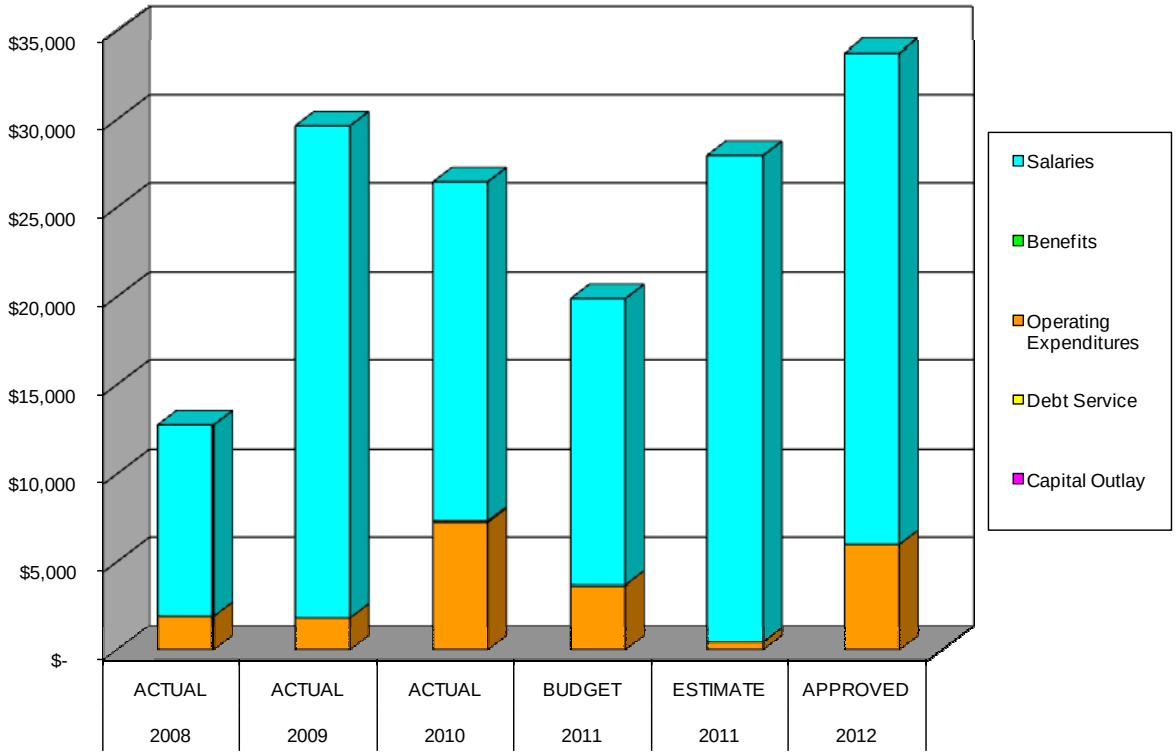
MISSIONS AND GOALS:

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 FY12: Large volume of appeals could again face the Board in 2012.

PERFORMANCE MEASURES: NONE

Board of Equalization Expenditures



HISTORICAL INFORMATION AND APPROVED 2012 DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 10,800	$ 27,750	$ 19,125	$ 16,200	$ 27,500	$ 27,750	$ 11,550	71.30%
Benefits Total	$ -	$ -	$ 75	$ -	$ -	$ -	$ -	n/a
Operating Expenditures Total	$ 1,991	$ 1,897	$ 7,256	$ 3,700	$ 455	$ 6,000	$ 2,300	62.16%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Board of Equalization Total	$ 12,791	$ 29,647	$ 26,456	$ 19,900	$ 27,955	$ 33,750	$ 13,850	69.60%

BOARD OF TAX EQUALIZATION FY12 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 and salary increases.

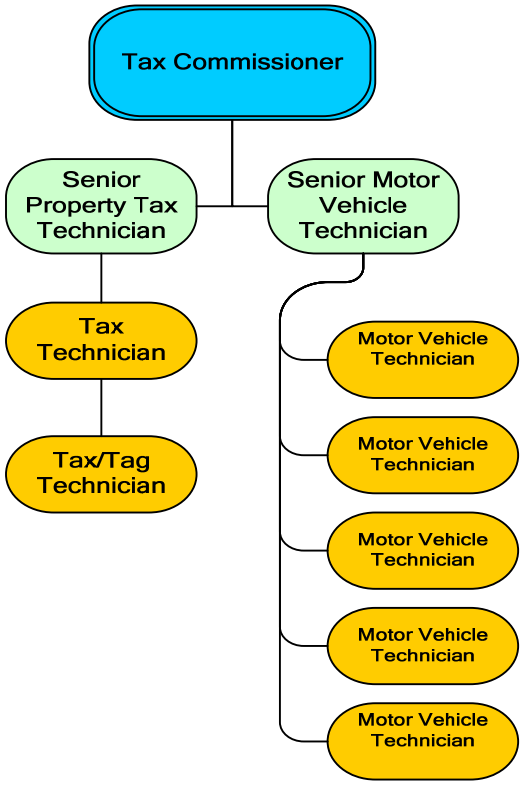
TAX COMMISSIONER

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.

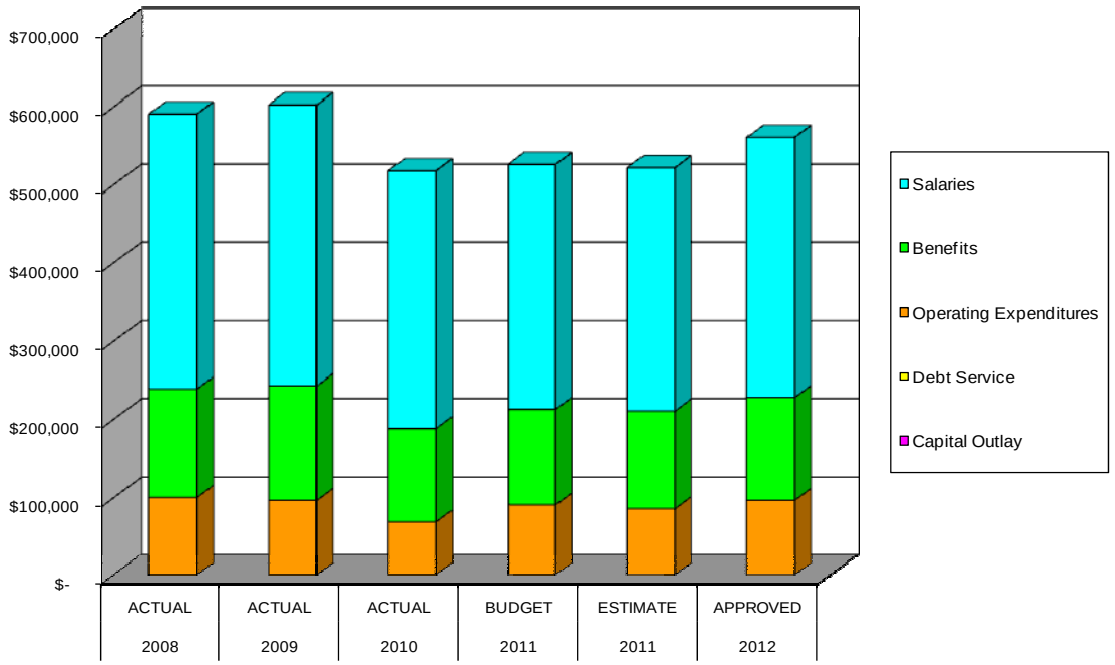
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY12:

- 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 Lew/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 2012 DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 351,922	$ 359,602	$ 329,763	$ 313,129	$ 311,255	$ 333,039	$ 19,909	6.36%
Benefits Total	$ 138,520	$ 146,285	$ 119,179	$ 122,207	$ 124,829	$ 131,344	$ 9,136	7.48%
Operating Expenditures Total	$ 100,663	$ 96,882	$ 69,018	$ 90,949	$ 85,958	$ 96,894	$ 5,945	6.54%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Tax Commissioner Total	$ 591,106	$ 602,770	$ 517,960	$ 526,286	$ 522,042	$ 561,277	$ 34,991	6.65%

TAX COMMISSIONER FY12BUDGET 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.

- 6.36% or $19,910 increase in salaries primarily due to:
  - Retention of one part-time employee from the previous reduction-in-force.
- 7.48% or $9,136 increase in benefits primarily due to:
  - Increase in base-match retirement contributions of $23,944 or 117.80% from more accurate budgeting of elected official retirement.
  - 14.63% or $11,141 decrease in health insurance costs.
- 6.54% or $5,945 increase in operating expenditures primarily due to:
  - 26% or $5,580 increase in maintenance contracts on software.
- Total increase of 6.65% or $34,991.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS: **NONE.**

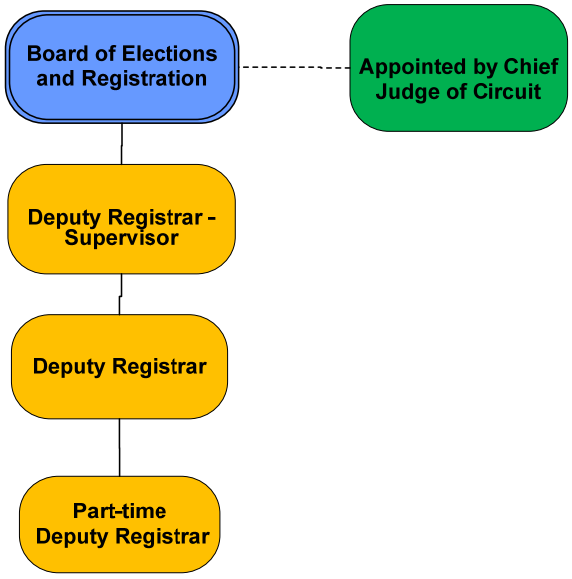
BOARD OF ELECTIONS AND REGISTRATION

MISSION:

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

NUMBER OF APPROVED POSITIONS:

Two full-time, one part-time, and a three member Board of Elections and Registration.



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.

BOARD OF ELECTIONS AND 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 FY12:

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 2010, 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's operating budget.

This department was created in 2011 by an act of the Georgia General Assembly through a bill that established a combined board of elections and registration from what was previously duties handled by the Probate Court of the County and the Board of Registrars of the County.

PERFORMANCE MEASURES:

	2008 Actual	2009 Actual	2010 Estimate	2011 Estimate	2012 Forecast
Workload Measures					
Registration of Voters	31,700	32,704	33,700	33,637	34,000
Presidential Preference Primary - Absentee Ballots	n/a	No election	No election	No election	n/a
Presidential Preference Primary - Advanced Voting	n/a	No election	No election	No election	n/a
Primary Election - Absentee Ballots	n/a	No election	450	No election	450
Primary Election - Advance Voting	n/a	No election	2,750	No election	2,750
General Election - Absentee Ballot	n/a	No election	1,500	No election	1,500
General Election - Advanced voting	n/a	No election	13,700	No election	13,700
Special Election - Absentee Ballots	1,500	1,501	760	No election	800
Special Elections - Advanced Voting	No election	No election	1,250	No election	1,250
Run-offs times 2 - Absentee Ballots	No election	No election	1,200	No election	1,200
Run-offs times 2 - Advanced Voting	No election	No election	2,750	No election	2,750
Efficiency Measures					
# of Voters Registered per Registrar	10,567	16,564	18,283	16,819	17,000

	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast	2012 Forecast
Workload Measures					
Registration of Voters	31,700	32,704	33,700	33,637	34,000
Special Election	1,500	1,500	1,475	1,500	1,500
Paper Ballots Issued for Primary, General, Run-off	5,000	5,000	3,750	No election	6,000
Advance Voting for Primary, General , Run-off	7,000	7,000	9,247	No election	8,000

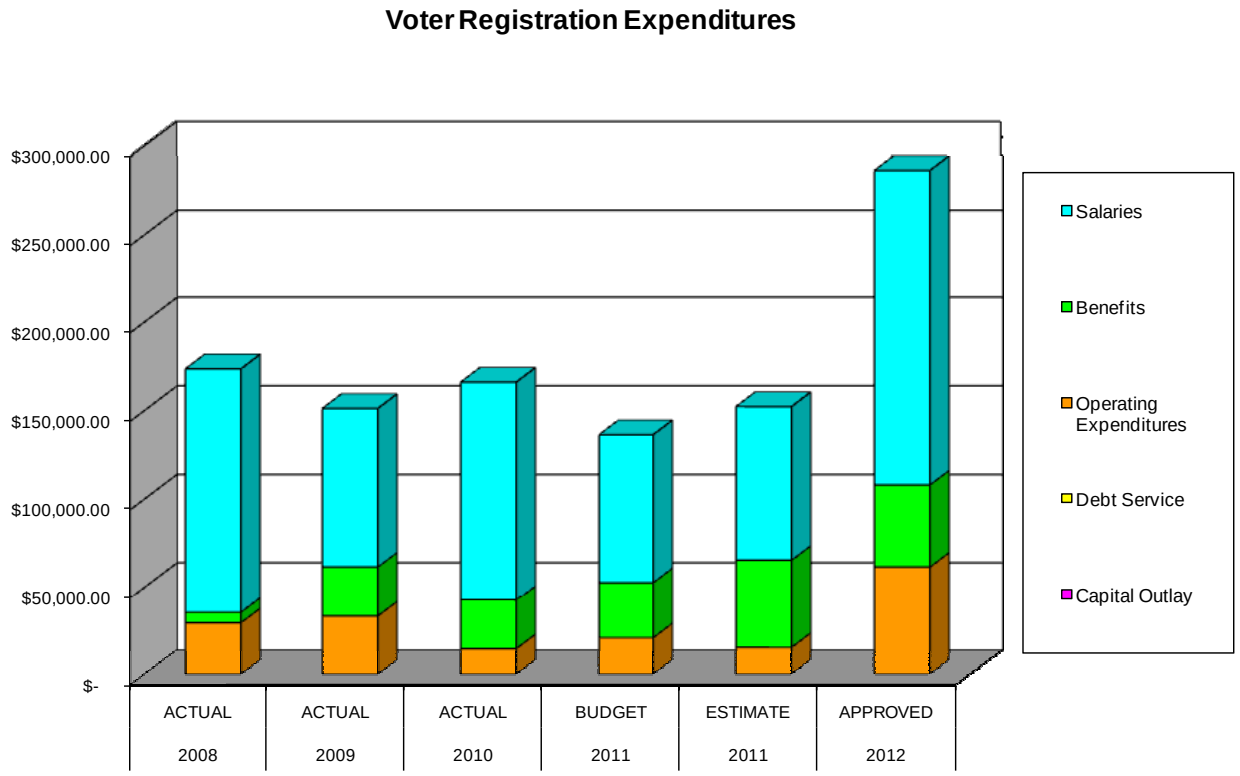
NUMBER OF REGISTERED VOTERS

PRECINCT NAMES	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Forecast
REDSTONE	1,303	1,458	1,638	1,648	1,661
NORTH JEFFERSON *	3,694	4,507	4,929	5,051	5,091
RANDOLPH	3,584	3,998	4,491	4,591	4,628
NEWTOWN	1,652	1,836	2,014	2,001	2,017
NORTH MINISH *	1,672	1,863	1,920	1,935	1,950
HARRISBURG	1,506	1,510	1,615	1,609	1,622
CUNNINGHAM	545	639	707	712	718
MILLER	1,354	1,449	1,621	1,588	1,601
WILSON	717	760	777	766	772
HOSCHTON	929	1,048	1,110	1,024	1,032
TALMO	785	911	949	946	954
CENTER	740	779	847	844	851
ATTICA	1,004	1,078	1,158	1,156	1,165
PORTER	2,525	2,826	3,075	3,102	3,127
SOUTH JEFFERSON*	2,738	3,084	3,369	3,377	3,404
SOUTH MINISH*	2,385	2,787	2,948	2,944	2,968
TOTAL	**27,133**	**30,533**	**33,168**	**33,294**	**33,560**

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

HISTORICAL INFORMATION AND APPROVED 2012 DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 138,090	$ 89,564	$ 123,502	$ 83,646	$ 86,806	$ 178,309	$ 94,663	113.17%
Benefits Total	$ 5,994	$ 28,285	$ 27,733	$ 31,723	$ 49,888	$ 46,465	$ 14,742	46.47%
Operating Expenditures Total	$ 29,602	$ 33,496	$ 14,985	$ 21,147	$ 15,715	$ 61,725	$ 40,578	191.89%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -					$ -	n/a
Voter Registration Total	$ 173,686	$ 151,346	$ 166,220	$ 136,517	$ 152,409	$ 286,499	$ 149,982	109.86%



BOARD OF ELECTIONS AND REGISTRATION FY12 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.

- 113.17% or $94,663 increase in salaries due to:
  - Combining of Elections department and Board of Voter Registration as authorized by the Board of Commissioners in FY 2011.
  - $98,730 allocation for poll workers for a major election year.
- 46.47% or $14,742 increase in benefits primarily due to:
  - Addition of Retiree Health Insurance for FY 2012 of $6,549.

    - Associated increases with Medicare and FICA based on actual salary-related costs.
- While some individual line items have stayed the same, overall a 191.89% or $40,578 increase in operating expenditures is due to:
    - 624% or $15,600 increase in general operating supplies for the 2012 elections.
    - 370.83% or $2,225 increase in travel expenditures for election training and certifications.
    - 3,070.4% or $15,352 increase in maintenance contracts for touch screen and Optiscan voting machines that were previously budgeted for in the Elections department.
- Total increase of 109.86% or $149,982.

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**

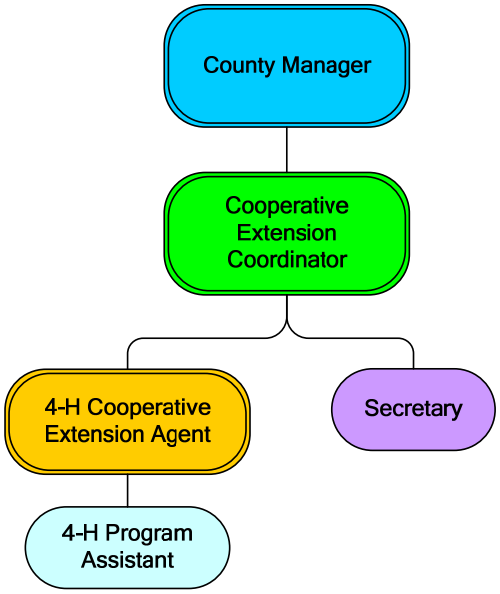
COOPERATIVE EXTENSION SERVICE

MISSION:

The mission of Georgia 4-H is to assist youth in acquiring knowledge, developing life skills, and forming attitudes that will enable them to become self-directing, productive and contributing members of society. This mission is accomplished through "hands on" learning experiences, focused on agricultural and environmental issued, agriculture awareness, leadership, communication skills, fords and nutrition, health, energy conservation and citizenship.

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

- To provide educational opportunities in an environment that supports long term productive interactions between adults and youth.
- To emphasize skill-building.

- To reflect the diversity of interests of the youth involved.
- To emphasize both promotion of positive behaviors and prevention of risk behaviors.
- To encourage youth participation and leadership.

Family and Consumer Science (FCS)

- To provide non-biased, research-based information.
- To provide cutting edge knowledge on many topics, including home food preservation, parenting, personal finalcial management, and healthy eating habits.

OBJECTIVES:

Agriculture/Natural Resources/Environment

- 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 and volunteer 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.
- Offer a variety of programs such as shooting sports (BB gun and Archers), livestock including traditional animals (Cows, pigs, goats and horses) as well as llamas, judging teams to include cotton bowl and consumer judging, poultry and horse, challenge bowl and horse quiz bowl.
- Provide opportunities for junior and senior 4-H'ers to develop leadership skills by working with younger students.

Family and Consumer Science (FCS)

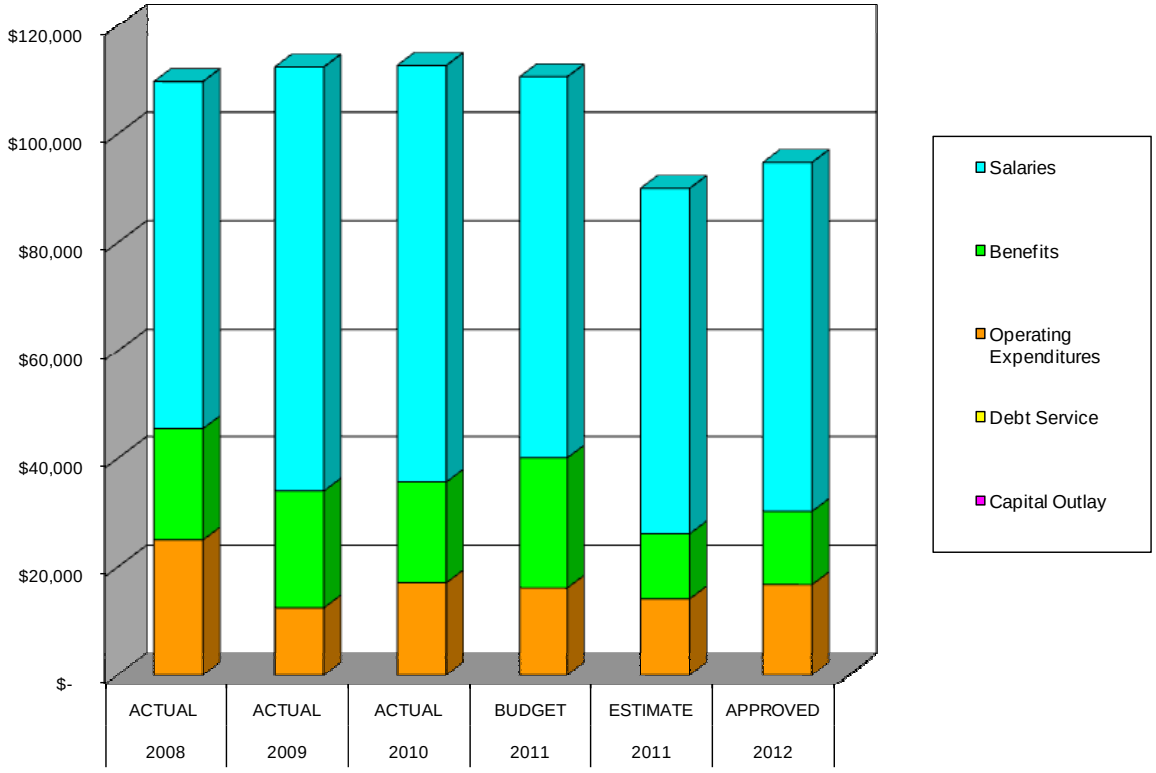
Provide consumer information by answering consumer questions and concerns as it relates to nutrition and families. The Jackson County office may have to refer clients to a UGA extension specialist or FCS agent in another county because we do not have a FCS agent on staff.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY12:

- The increasing population and number of schools could increase the need for staff to carry-out programs in schools.
- With increasing youth interest in 4-H activities, activities. Jackson County 4-H needs an additional vehicle to transport students .

	2008 Actual	2009 Actual	2010 Actual	2011 Estimate	2012 Forecast
Workload Measures					
Office Visits By Clients (Agriculture)	700	719	722	750	775
Educational Programs & Activities Contacts	14,500	15,080	13,728	14,000	14,200
Number Of Youth Involved In Program	950	988	967	1,000	1,030
4-H/Youth Newsletters	8,500	8,840	6,769	6,870	6,970
Phone Consultation With Clients	2,850	3,000	2,880	3,000	3,120
Efficiency Measures					
# of Educational Programs & Activities per Agent	500	520	541	562	585

Cooperative Extension Service Expenditures



HISTORICAL INFORMATION AND APPROVED 2012 DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 64,156	$ 78,324	$ 76,958	$ 70,409	$ 63,860	$ 64,501	$ (5,908)	-8.39%
Benefits Total	$ 20,511	$ 21,522	$ 18,550	$ 23,956	$ 11,993	$ 13,507	$ (10,449)	-43.62%
Operating Expenditures Total	$ 25,046	$ 12,555	$ 17,173	$ 16,217	$ 14,200	$ 16,817	$ 600	3.70%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Cooperative Extension Total	$ 109,714	$ 112,401	$ 112,682	$ 110,582	$ 90,053	$ 94,825	$ (15,757)	-14.25%

COOPERATIVE EXTENSION FY12 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.

- 8.39% or $5,908 decrease in salaries primarily due to:
  - Travel costs as a salary component were not included in the FY 2012 budget.
- 43.62% or $10,449 decrease in benefits primarily due to:
  - Decrease in all salary-related benefits as well as retirement and health insurance coverage.
- 3.70% or $600 increase in operating expenditures primarily due to:
  - $346 allocation for travel expenditures.
  - 80% or $240 increase for maintenance contracts for copier.
- Total decrease of 14.25% or $15,757.

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

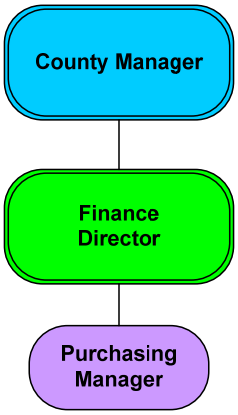
***CAPITAL REQUESTS*: NONE**

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 EMS 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.
- 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.

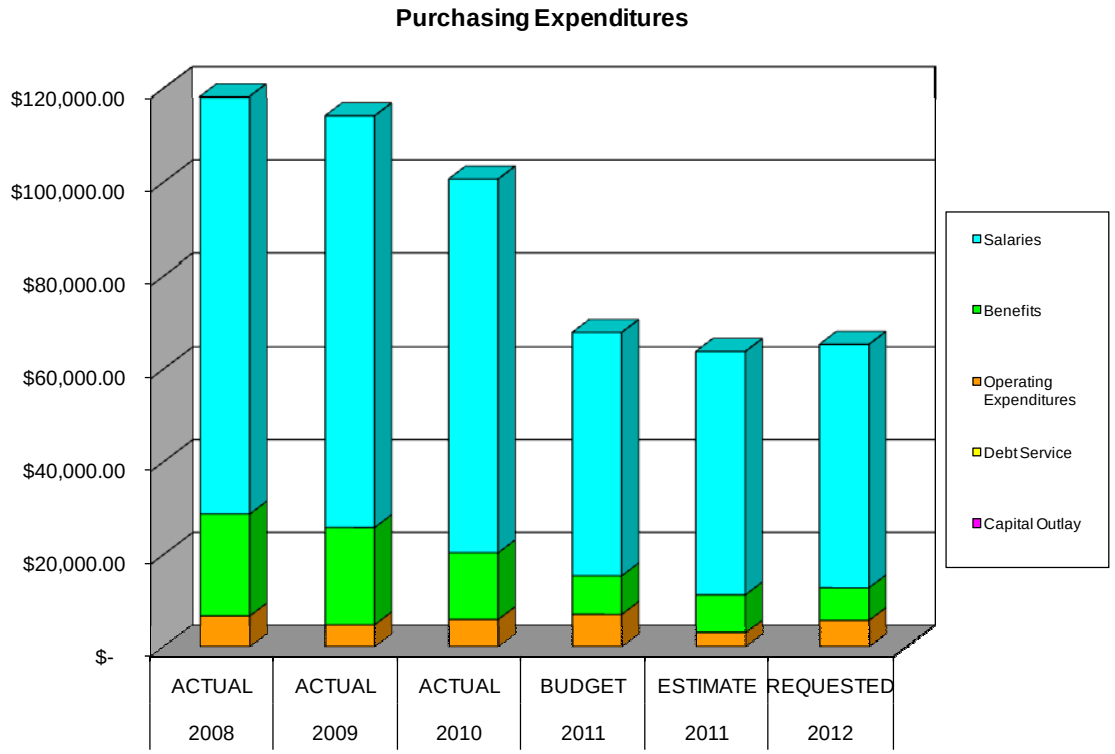
SIGNIFICANT ISSUES FACING THIS DEPARTMENT IN FY12:

The work load in Purchasing is so great that a one person operation is ineffective. Funding the Buyer position and filling this position is a priority if the County wants a Purchasing Department that can make issues and tackle issued 2 through 5 effectively.

- 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:

	2008 Actual	2009 Actual	2010 Actual	2011 Estimate	2012 Forecast
Workload Measures					
Purchase Orders Processed Manually	n/a	639	221	200	150
Purchase Orders Processed - Computerized	n/a	494	827	900	1,000
Net Income of Surplus Sales	n/a	43,976	78,859	75,000	75,000
Efficiency Measures					
Surplus Dollars per Employee	n/a	21,988	39,430	75,000	75,000



HISTORICAL INFORMATION AND APPROVED 2012 DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 REQUESTED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 89,498	$ 88,467	$ 80,276	$ 52,457	$ 52,457	$ 52,457	$ -	0.00%
Benefits Total	$ 21,978	$ 20,964	$ 14,389	$ 8,324	$ 8,279	$ 7,035	$ (1,289)	-15.49%
Operating Expenditures Total	$ 6,827	$ 4,920	$ 6,059	$ 7,150	$ 3,088	$ 5,842	$ (1,308)	-18.29%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Purchasing Department Total	$ 118,304	$ 114,352	$ 100,724	$ 67,931	$ 63,824	$ 65,334	$ (2,597)	-3.82%

PURCHASING FY12 BUDGET HIGHLIGHTS:

- No change in salaries for FY 2012.
- 15.49% or $1,289 decrease in benefits primarily due to:
  - $284 increase in health insurance for base life insurance component coverage.
  - Decrease of 42.89% or $2,097 in retirement contributions based on actual costs to county.
- 18.29% or $1,308 decrease in operating expenditures primarily due to:
  - 13% or $325 decrease in travel expenditures.
  - Elimination of maintenance contracts line item for a decrease of $1,000.
- Total decrease of 3.82% or $2,597.

ADDITIONAL STAFF REQUESTED: NONE

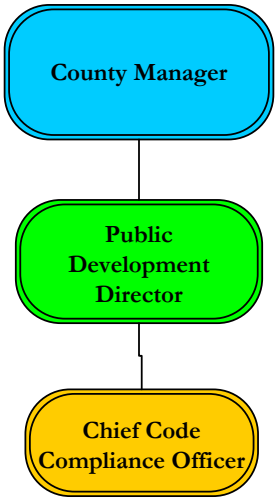
CAPITAL REQUESTS: NONE

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.
- Collect unpaid mobile home taxes.
- Provide services to citizens.
- Assure all business have license.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY12:

Due to rapid growth in our county, our work load has increased drastically due to the increase in population. We have two less employees since last year, but the population has doubled within the last ten years. This increase in population has made it difficult to provide the citizens with the same quality of service.

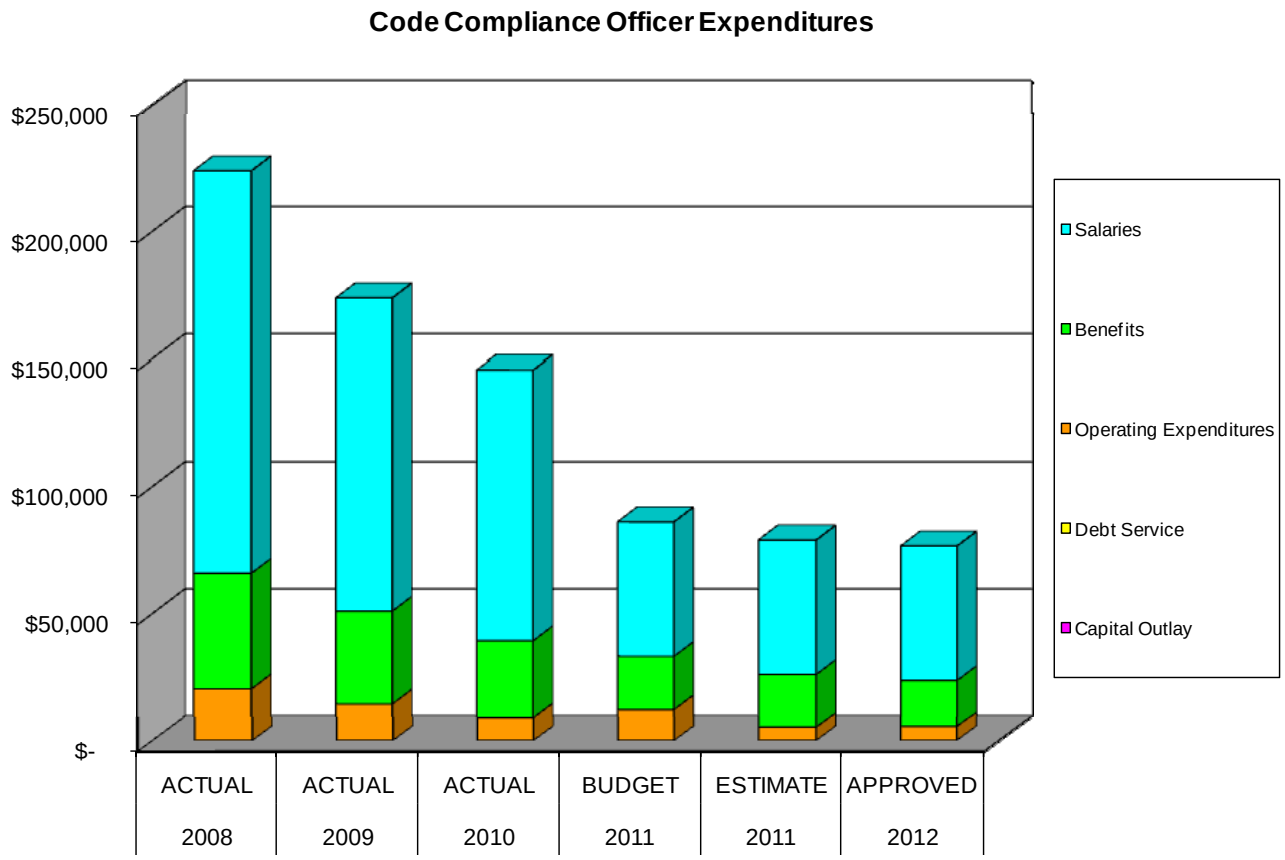
PERFORMANCE MEASURES:

PROPERTY GROUPS	2008 Actual	2009 Actual	2010 Actual	2011 Estimate	2012 Forecast
Workload Measures					
Zoning Violations	95	100	62	30	35
Building Permits	55	60	47	25	20
Solid Waste	285	300	160	180	180
Illegal Dumping	65	70	75	96	100
Illegal Burns	60	60	27	35	40
Junk Vehicles	250	245	224	130	140
Warnings	500	500	316	600	600
Citations	225	196	252	360	380
Building Permit Fines	$ 8,000	$ 5,258	$ 28,700	$ 3,000	$ 4,000
Efficiency Measures					
# of Warnings & Citations Written per Officer	242	232	189	960	980

BUSINESS & TAXES	2008 Actual	2009 Actual	2010 Estimate	2011 Forecast	2011 Forecast
Workload Measures					
Business Licenses	34	43	33	20	25
Trailer Permits	442	667	359	325	340
Trailers Tagged	1,200	1,400	1,500	1,500	1,500
Delinquent Taxes	n/a	$281,531	$282,183	175,000	190,000
Bad Checks	18	14	8	20	25
General Phone Calls	n/a	n/a	702	650	680
Calls for Service	976	551	528	400	450
Court Fines	n/a	$ 40,122	$ 37,956	$ 22,000	$ 25,000
Total Revenues	$297,076	$326,911	$348,839	$200,000	$219,000
Efficiency Measures					
# of Service Calls per Officer	325	184	176	400	450

HISTORICAL INFORMATION AND APPROVED 2012 DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 157,900	$ 122,784	$ 106,448	$ 52,933	$ 52,933	$ 52,933	$ -	0.00%
Benefits Total	$ 45,548	$ 36,587	$ 30,371	$ 20,938	$ 20,941	$ 18,281	$ (2,658)	-12.69%
Operating Expenditures Total	$ 20,644	$ 14,690	$ 9,245	$ 12,525	$ 5,413	$ 5,700	$ (6,825)	-54.49%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Code Enforcement Officer Total	$ 224,092	$ 174,061	$ 146,064	$ 86,397	$ 79,287	$ 76,914	$ (9,483)	-10.98%



CODE COMPLIANCE FY12 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 2012.
- 12.69% or $2,658 decrease in benefits primarily due to:
  - Reduction of base-match retirement contributions for an decrease of $2,333 or 23.43%.
- 54.49% or $6,825 decrease in operating expenditures primarily due to:
  - 100% or $1,500 decrease in general operating supplies.
  - 100% or $1,500 decrease in uniforms due to plenty of uniforms in stock for the year.
  - 43.75% or $1,750 decrease in fuel and lubricants.
- Total decrease of 10.98% or $9,483.

ADDITIONAL STAFF REQUESTED: **NONE**.

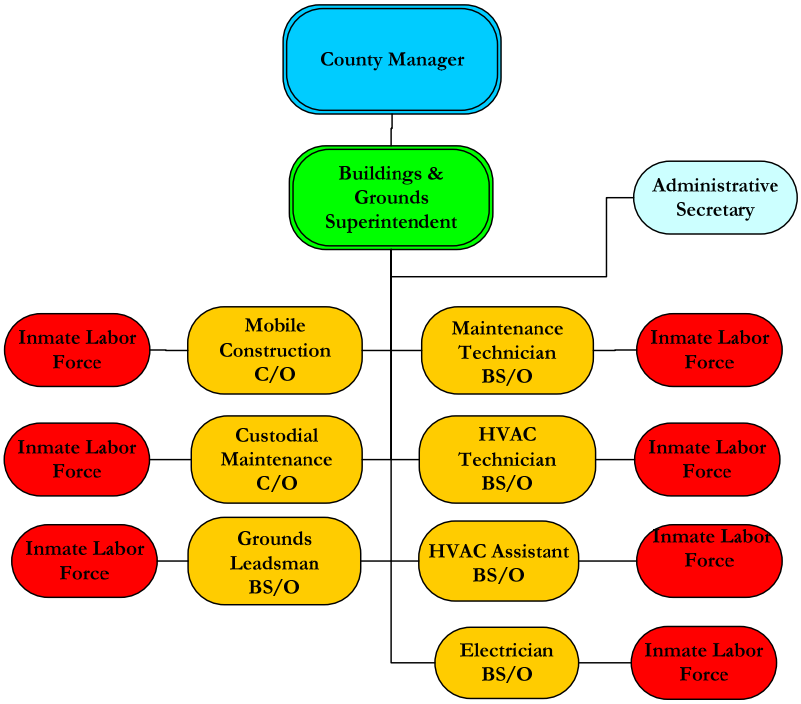
CAPITAL REQUESTS: **NONE.**

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:

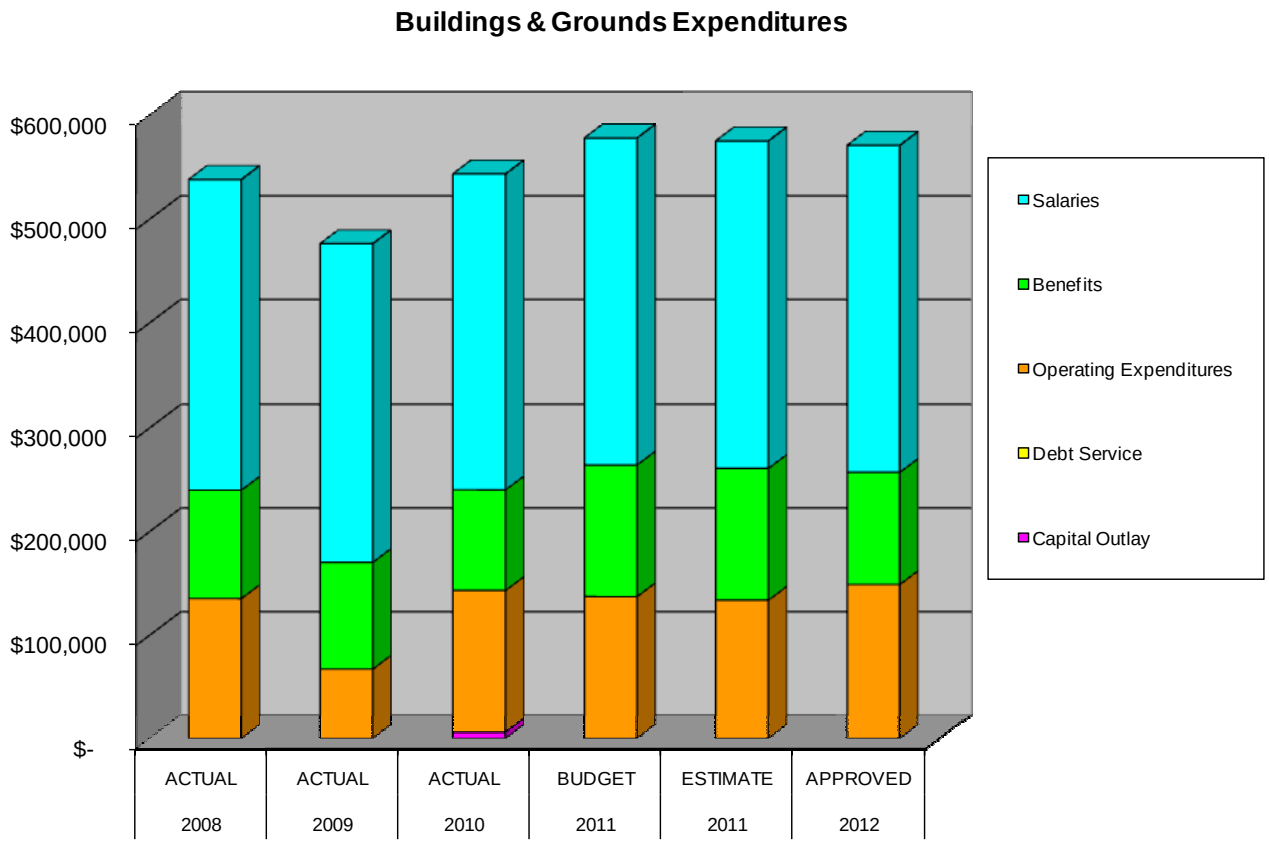
	2008 Actual	2009 Actual	2010 Actual	2011 Estimate	2012 Forecast
Workload Measures					
Number of Work Orders	3,762	3,950	4,734	4,971	5,207
% of Work Orders completed with 3 business days	99%	99%	99%	99%	99%
% of emergency responses under 20 minutes	100%	100%	100%	100%	100%
% of service calls completed on first response	99%	99%	99%	99%	99%
% of service calls completed w/o materials	35%	35%	40%	35%	25%
Efficiency Measures					
# of Work Orders per Maintenance Officer	470	494	592	621	651
$ amount per Sq Ft. of Building Space, Annual Cost (includes parks and outdoor areas)	n/a	n/a	$ 0.22	$ 0.21	$ 0.22

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY12:

- Old JCCI renovation project - we will be working closely with Capitol Projects on this. The building is currently unoccupied and once occupied will require maintenance and repairs on the facility. This will affect our building repairs budget.

HISTORICAL INFORMATION AND APPROVED 2012 DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 298,277	$ 305,953	$ 303,365	$ 314,035	$ 314,491	$ 314,035	$ 0	0.00%
Benefits Total	$ 104,572	$ 102,998	$ 97,064	$ 127,011	$ 127,199	$ 108,284	$ (18,728)	-14.74%
Operating Expenditures Total	$ 135,631	$ 67,578	$ 137,120	$ 137,476	$ 134,054	$ 149,194	$ 11,718	8.52%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ 6,350	$ -	$ -	$ -	$ -	n/a
Buildings & Grounds Total	$ 538,480	$ 476,529	$ 543,899	$ 578,523	$ 575,744	$ 571,513	$ (7,009)	-1.21%



BUILDINGS AND GROUNDS FY12 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 F Y 2012.
- 14.74% or $18,727 decrease in benefits due to:
  - Decrease of base-match retirement contributions in the amount of $8,120 or 38.44%.
  - Decrease in health insurance of 15.23% or $10,844.
- Overall there is a 8.52% or $11,718 increase in operating expenditures primarily due to:
  - 5% or $5,000 increase in repairs to buildings and grounds.
  - 296.83% or $3,740 increase to electricity from the consolidation of the one office building to one department.
  - 13.33% or $2,000 increase in fuel and lubricants.
- Total decrease of 1.21% or $7,009.

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:

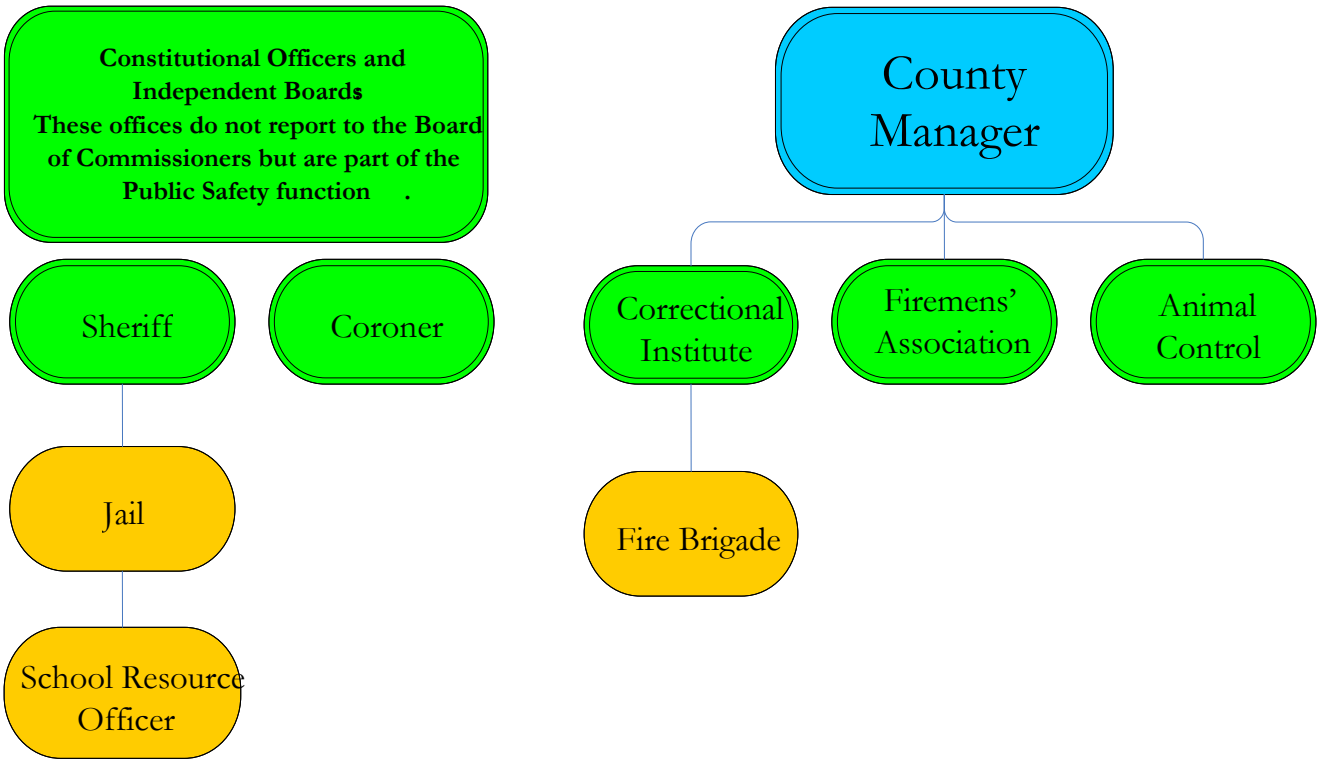
- Provide cost effective and efficient services.
- Complete 99% of all service requests on the same business day.
- Respond to all normal hour emergency calls within 20 minutes.
- Respond to all after-hours emergency calls within one hour.
- Improve preventative maintenance by keeping daily logs on all 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 FY12:

- The 120,000 sq. ft. courthouse is now in over seven 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.

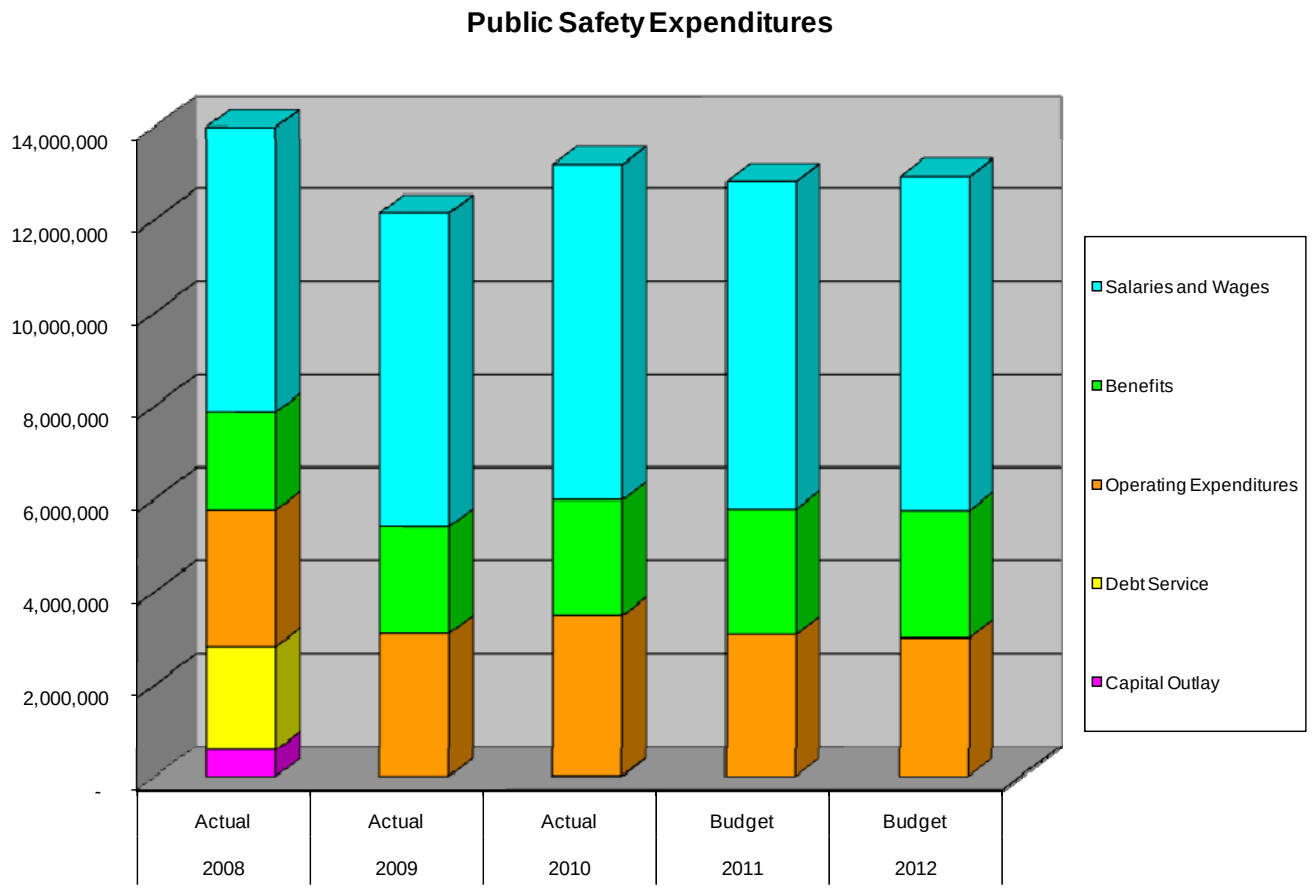
PUBLIC SAFETY FUNCTION



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 FY12 budget is $12,925,991 or 36.29% of the total approved FY12 General Fund budget. This is a 0.82% or $105,160 increase over the approved FY11budget.

HISTORICAL INFORMATION & APPROVED 2012 PUBLIC SAFETY FUNCTION BUDGET

EXPENDITURES BY DEPARTMENT:	2008	2009	2010	2011	2012	DIFFERENCE	Percent
	ACTUAL	ACTUAL	ACTUAL	BUDGET	APPROVED	2012-2011	Change
PUBLIC SAFETY							
SHERIFF	$ 5,976,840	$ 5,265,438	$ 5,199,754	$ 5,201,499	$ 5,125,622	$ (75,876)	-1.46%
JAIL	5,034,129	4,063,357	4,895,617	4,989,555	5,099,987	110,432	2.21%
CORONER	52,873	61,684	58,074	53,418	53,574	156	0.29%
SCHOOL RESOURCE OFFICER	143,775	144,288	173,972	195,531	179,353	(16,178)	-8.27%
CORRECTIONAL INSTITUTE	2,348,414	2,362,275	2,608,304	2,102,580	2,197,106	94,526	4.50%
J.C.C.I. FIRE BRIDGE	11,279	20,375	49,446	57,850	57,581	(269)	-0.46%
FIREMENS' ASSOCIATION	230,494	42,856	44,724	46,697	46,647	(50)	-0.11%
ANIMAL CONTROL	130,851	129,478	102,254	110,602	105,121	(5,481)	-4.96%
ANIMAL SHELTER	53,975	57,507	58,931	63,100	61,000	(2,100)	-3.33%
TOTAL PUBLIC SAFETY	**$ 13,982,630**	**$ 12,147,257**	**$ 13,191,075**	**$ 12,820,831**	**$ 12,925,991**	**$ 105,160**	**0.82%**

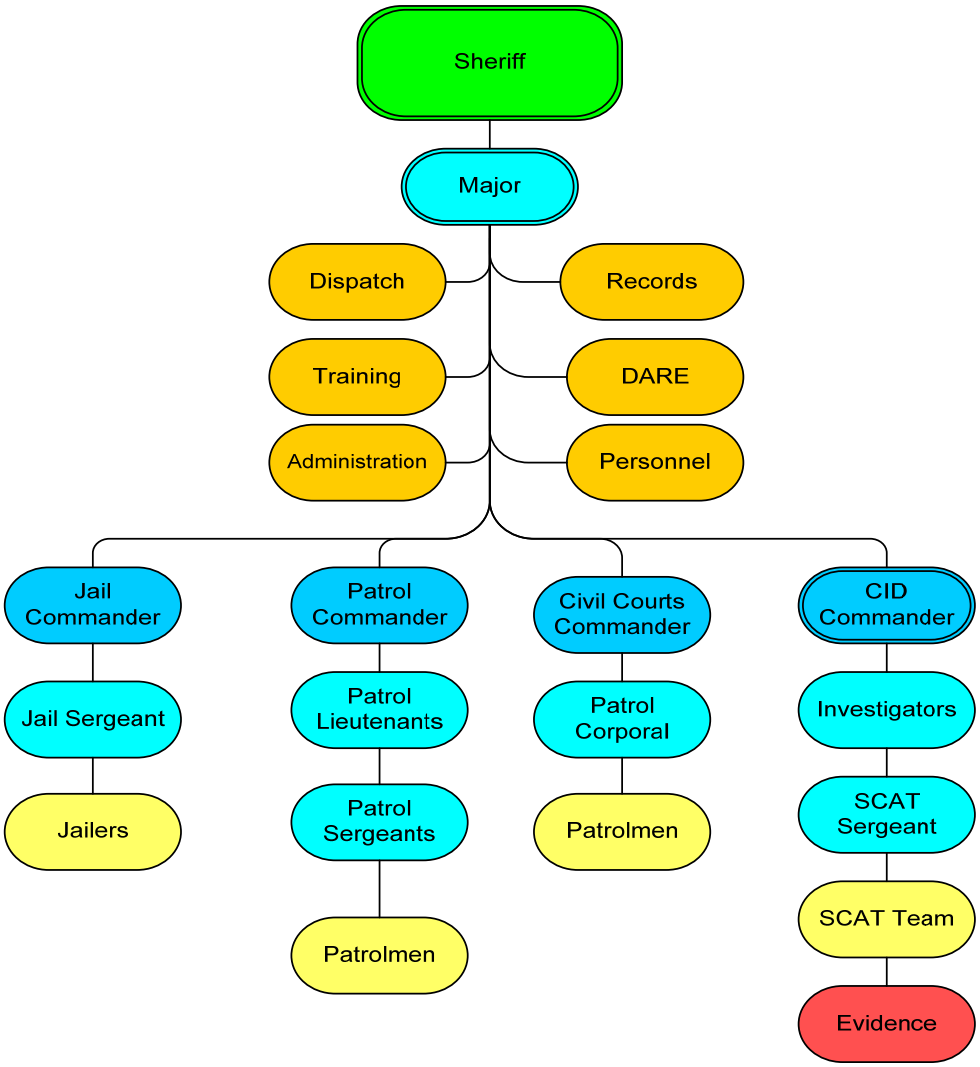


SHERIFF

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 expand on Community involvement projects by connecting with the public in a positive way.
- To maintain a current operational budget for FY 2012.

OBJECTIVES:

- To identify and employ a full time training coordinator.
- Expand on neighborhood watch programs, and participate in Town Hall Meetings to address public comments and concerns.
- Hold current budget line items with no implementation of any projects until operations stabilize.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY12:

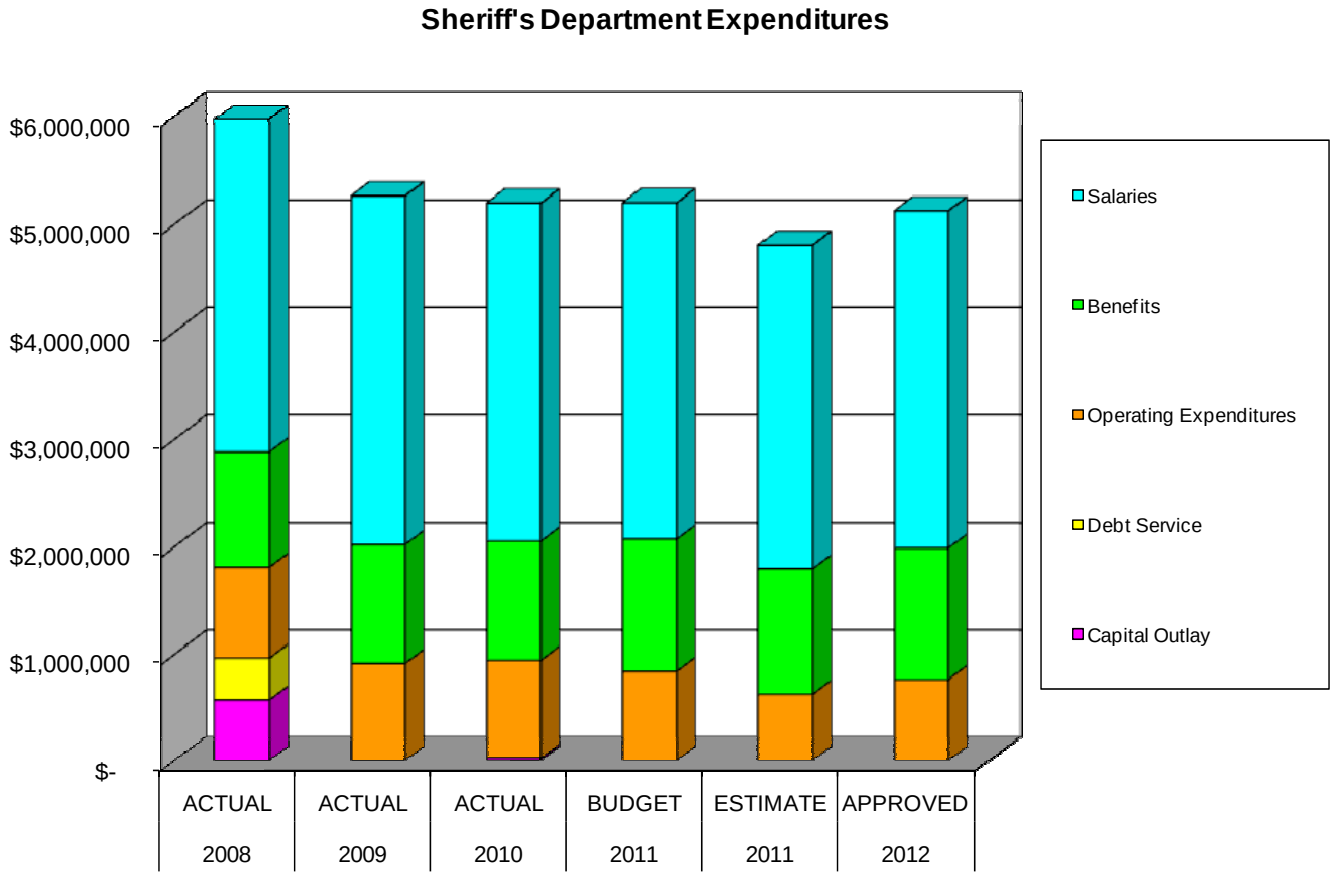
- With no request to increase the 2012 budget in personnel or operating cost, it will be a challenge for Sheriff's office employees to operate in an efficient manner. With the cost of living rising, and the demand to do more with less, will compromise employee morale in these hard times.

PERFORMANCE MEASURES:

	2008 Actual	2009 Actual	2010 Actual	2011 Estimate	2012 Forecast
Civil Process Received	5,926	5,751	5,357	7,000	6,049
Civil Process Served	4,441	4,152	4,031	4,416	4,801
Returned Civil Process	1,179	1,079	944	975	1,000
Mental Health Transports	136	80	89	96	100
Subpoenas Received	n/a	5,917	5,319	5,924	6,000
Subpoenas Served	n/a	5,571	5,442	6,309	6,500
Warrants Received	4,565	4,111	3,773	3,891	3,900
Warrants Served	4,545	4,175	3,858	4,035	4,100
Incident Reports Processed	11,115	10,505	11,084	11,589	12,000
Accidents Investigated	739	768	782	789	800
Citations Served	4,324	6,432	5,205	5,350	5,400
Firearms Permits	n/a	999	871	963	85
Calls For Service	67,143	81,504	79,220	80,400	81,000
Investigative Cases Assigned	1,836	1,715	1,895	2,058	2,200
Investigative Cases Cleared	850	830	1,211	1,340	1,450
Sex Offenders Maintained	n/a	173	110	115	120
Sex Offenders - New Registered	n/a	11	6	10	15
Gallons of Propane Used	n/a	49,236	76,616	120,000	130,000
Gallons of Gasoline Used	n/a	107,918	73,000	50,000	30,000

HISTORICAL INFORMATION & APPROVED 2012 DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 3,093,418	$ 3,243,522	$ 3,145,760	$ 3,128,740	$ 3,011,980	$ 3,137,078	$ 8,338	0.27%
Benefits Total	$ 1,072,483	$ 1,106,938	$ 1,109,415	$ 1,231,645	$ 1,166,760	$ 1,223,114	$ (8,531)	-0.69%
Operating Expenditures Total	$ 845,821	$ 914,978	$ 923,078	$ 841,113	$ 628,527	$ 765,430	$ (75,683)	-9.00%
Debt Service Total	$ 390,451	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ 574,668	$ -	$ 21,500	$ -	$ -	$ -	$ -	n/a
Sheriff's Department Total	$ 5,976,840	$ 5,265,438	$ 5,199,754	$ 5,201,499	$ 4,807,267	$ 5,125,622	$ (75,876)	-1.46%



SHERIFF'S FY12 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.

- 0.27% or $8,338 increase in salaries primarily due to:
  - 8.59% or $6,456 increase in part-time salaries.
  - 0.07% or $1,882 increase in regular salaries.
- 0.69% or $8,531 decrease in benefits primarily due to:
  - Increase of 20.66% or $50,280 in retirement based on actual expenditures.
  - Elimination of $58,825 for retiree health insurance.

    - 7.03% or $8,797 increase in workers' compensation insurance.
- 9% or $75,683 decrease in operating expenditures primarily due to:
    - 14.29% or $50,000 decrease in fuel and lubricants resulting from fuel savings by using propane gas.
    - 20% or $12,000 decrease general operating supplies.
    - 33.33% or $15,000 increase in maintenance contracts.
    - 11.11% or $10,000 decrease in repairs to autos as the overall fleet of cars is in very good shape.
- Overall decrease in FY 2012 budget is 1.46% or $75,876.

ADDITIONAL STAFF REQUESTED: **NONE**

CAPITAL REQUESTS: **NONE**

JAIL

MISSION:

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

NUMBER OF APPROVED POSITIONS: 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.

- Implement a Jail Training Officer program within the Jail Division.
- Implement Inmate services personnel.

OBJECTIVES:

- Identify and select a full time employee as director of training with the assignment of implementing a JTO program along with other training needs.
- Identify jail personnel that will be assigned to all inmate services and stream line jail operations.

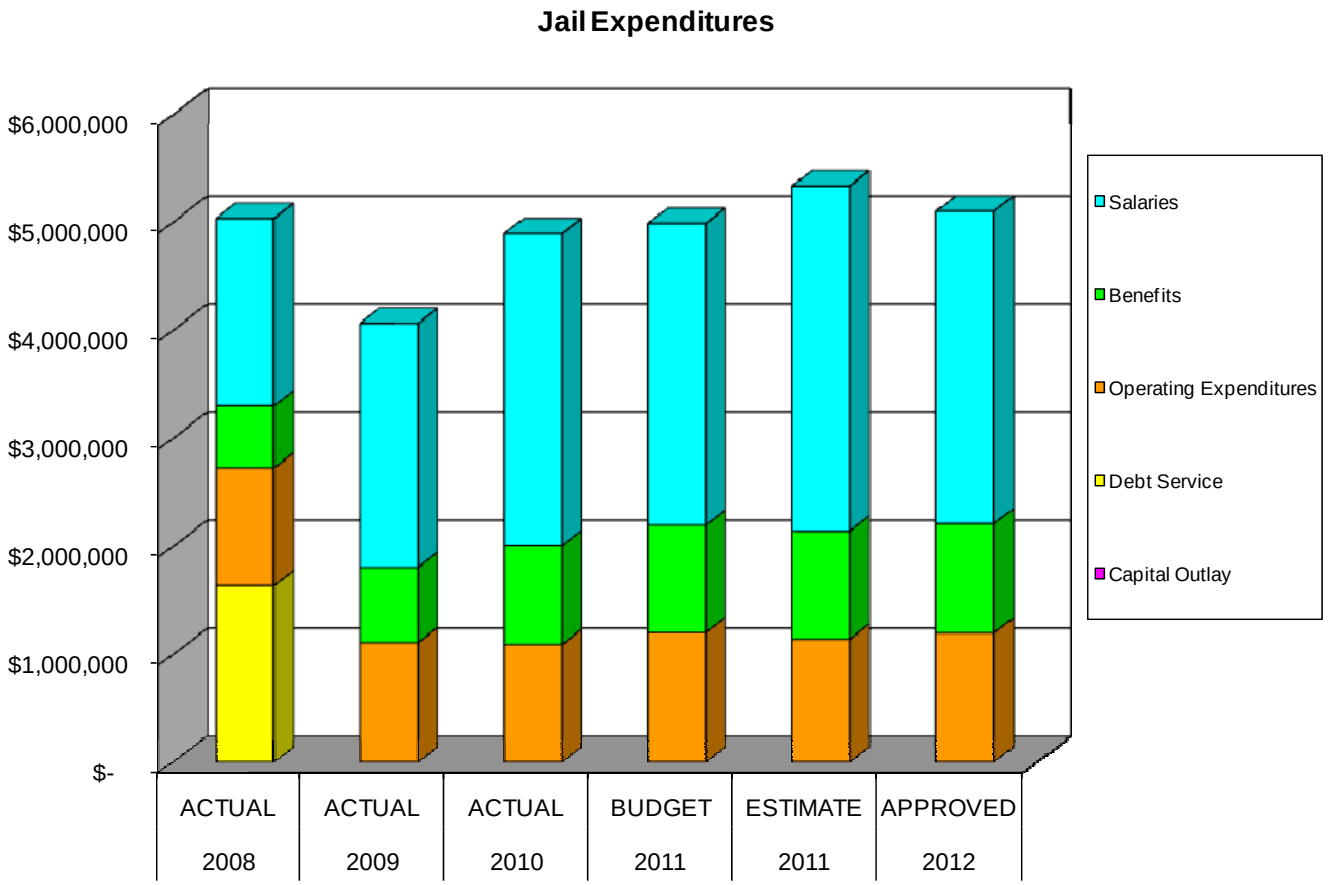
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY11:

With no request for additional personnel in the 2012 operations budget for the jail division, overtime in the Sheriff's Budget and the Jail Budget will continue to rise. Most of the overtime being used at this point in both divisions has been due to jail operations.. We believe that this will be our biggest challenge in 2012.

WORKLOAD MEASURES:

	2008 Actual	2009 Actual	2010 Actual	2011 Estimate	2012 Forecast
Total Inmates Processed	4,757	4,084	3,706	3,850	3,950
Total Inmates Released	4,741	4,067	3,713	3,900	4,000
Daily Inmate Population	140	157	174	180	190
Cost Of Housing Inmates	440,165	307,746	0 (new jail)	0 (new jail)	0 (new jail)
Total Number of Housed City Inmates*	1,820	1,900	n/a	n/a	n/a
Jailer Turnover - Left Department*	15	16	17	18	20

*** Estimates**



HISTORICAL INFORMATION & APPROVED 2012 DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 1,730,231	$ 2,255,492	$ 2,886,483	$2,792,866	$ 3,190,929	$ 2,889,811	$ 96,945	3.47%
Benefits Total	$ 575,369	$ 694,855	$ 914,328	$ 993,325	$ 1,000,506	$ 1,010,888	$ 17,563	1.77%
Personal Services Total	$ 2,305,600	$ 2,950,347	$ 3,800,812	$3,786,191	$ 4,191,435	$ 3,900,699	$ 114,508	3.02%
Operating Expenditures Total	$ 1,089,505	$ 1,113,009	$ 1,094,806	$1,203,364	$ 1,143,703	$ 1,199,288	$ (4,076)	-0.34%
Debt Service Total	$ 1,639,024	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Jail Total	$ 5,034,129	$ 4,063,357	$ 4,895,617	$4,989,555	$ 5,335,138	$ 5,099,987	$ 110,432	2.21%

JAIL FY12 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.

- 3.47% or $96,945 increase in salaries primarily due to:
  - 3.92% or $99,996 increase to regular salaries due to addition of additional positions during FY 2011.
  - 1.97% or $3,958 increase in overtime cost.
  - 17.52% or $7,009 decrease in part-time salaries.
- 1.77% or $17,563 increase in benefits primarily due to:
  - Increases in Medicare, FICA, and retirement that relate to salary increases.
- 0.34% or $4,076 decrease in operating expenditures primarily due to:
  - 16% or $20,000 increase in electricity.

- 20% or $15,000 decrease in general operating supplies.
- 32% or $24,000 decrease in natural gas.
- 29.13% or $3,384 increase in operating leases for additional copiers.
- 2.69% or $7,400 increase in Food & Kitchen Supplies.

- Total increase of 2.21% or $110,432.

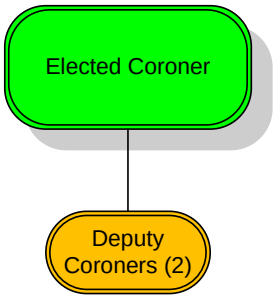
***ADDITIONAL STAFF REQUESTED*: NONE**

***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.



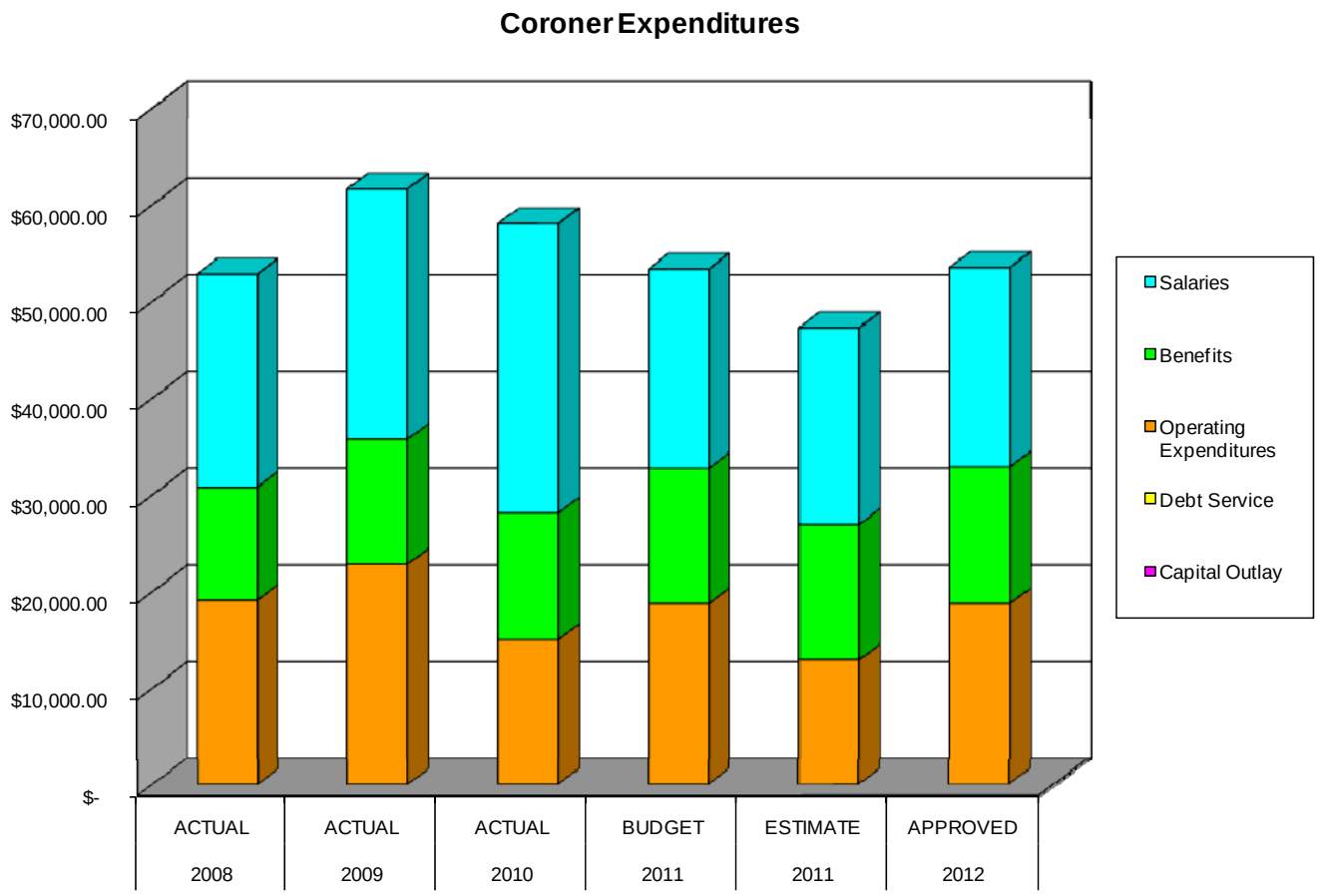
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY12:

- **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 2012 DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 22,025	$ 25,855	$ 29,908	$ 20,605	$ 20,305	$ 20,605	$ -	0.00%
Benefits Total	$ 11,675	$ 12,905	$ 13,098	$ 13,990	$ 13,991	$ 14,147	$ 157	1.12%
Operating Expenditures Total	$ 19,174	$ 22,924	$ 15,068	$ 18,823	$ 13,050	$ 18,822	$ (1)	-0.01%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Coroner Total	$ 52,873	$ 61,684	$ 58,074	$ 53,418	$ 47,346	$ 53,574	$ 156	0.29%



CORONER FY12 BUDGET HIGHLIGHTS:

- No change in salaries for FY 2012.
- 1.12% or $157 increase in benefits primarily due to:
    - Slight increase in retirement allocations and slight decrease in health insurance.
- Very slight decrease of $1 in operating expenditures in the area of property and liability insurance.
- Total increase of 0.29% or $156 over FY11.

CORRECTIONAL INSTITUTION

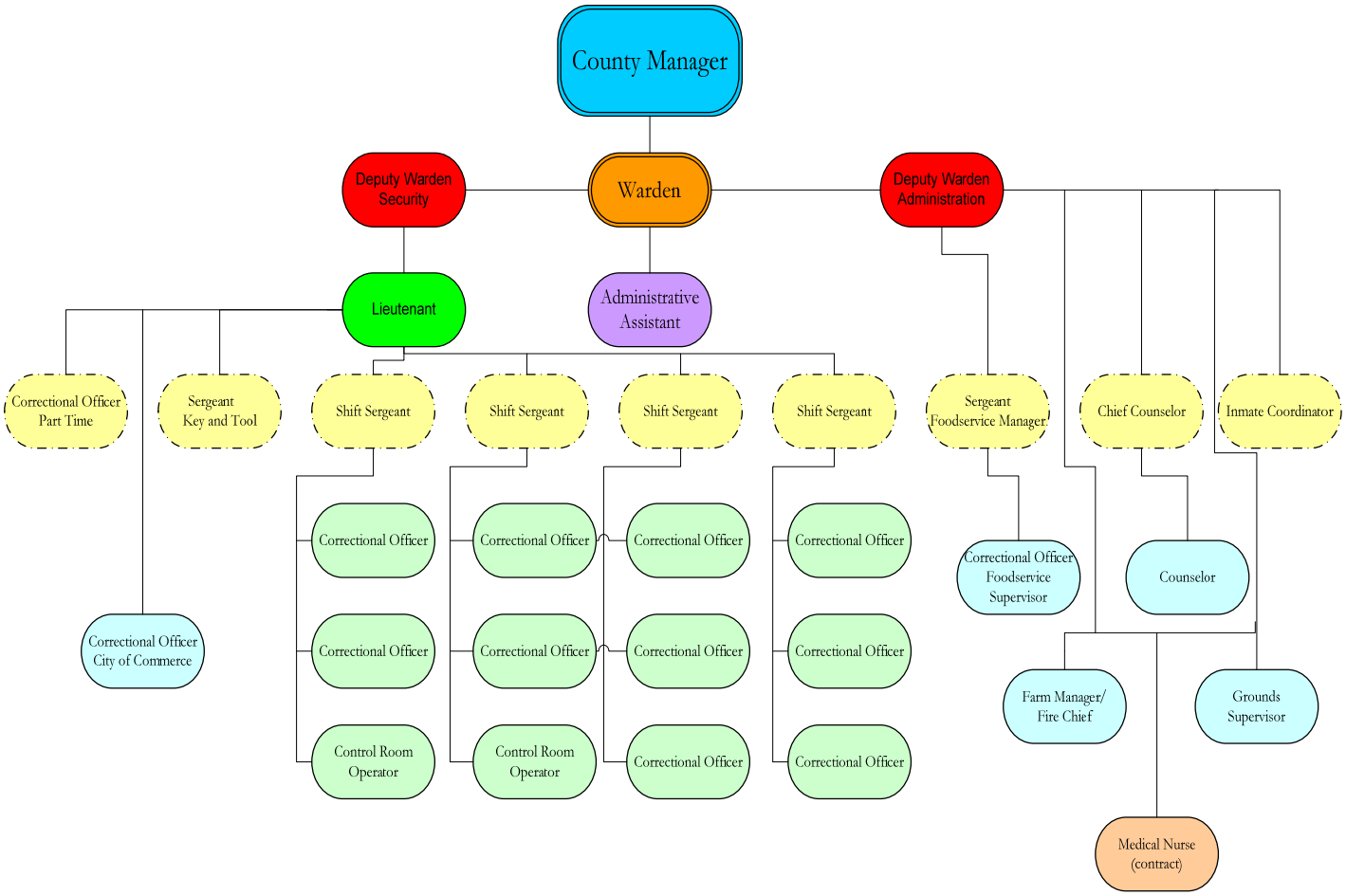
MISSION:

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 and inspections.
- 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, by D.O.C. policies.
- 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, updated camera system and a touch screen door locking control system.
- 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.
- 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.
- Maintain a smoke free facility.
- Provide outside recreation to burn off excess energy.
- Utilize new Dental Operatory.

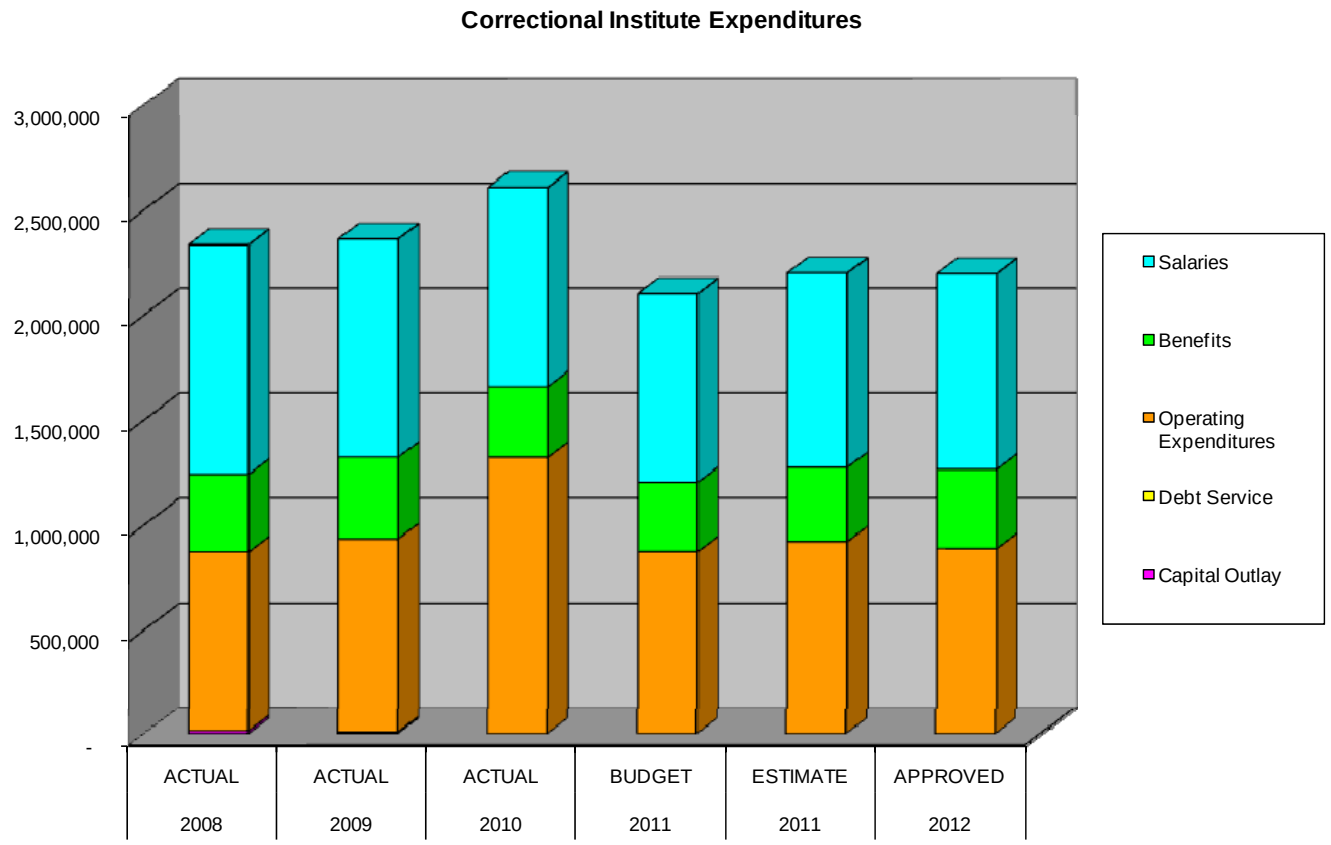
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY12:

On our night shifts we have only 2 officers to watch over 200 inmates. Should a riot occur these officers would have no chance to defend themselves or control the situation. We desperately need 2 additional officers, one for each night shift.

We will need two 4-wheel drive vehicles before winter in case of inclement weather.

WORKLOAD MEASURES:

	2008 Actual	2009 Actual	2010 Actual	2011 Estimate	2012 Forecast
Total # of inmates housed, average per day	164	167	167	195	200
Total subsidy	1,194,940	1,221,480	1,221,480	1,428,800	1,460,000
Total of non-contract for outside details	30	30	30	30	30
Total # of contract details	1	1	1	1	1
Total # of inside details	14	14	14	21	21
Total # of outside details	n/a	n/a	32	32	32
% of inmates assigned details	99	99	99	99	99
# of fire calls responded to by JCCI Fire Dept	140	120	130	130	130



HISTORICAL INFORMATION AND APPROVED 2012 DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 1,092,720	$ 1,037,507	$ 948,422	$ 898,277	$ 924,028	$ 930,224	$ 31,947	3.56%
Benefits Total	$ 370,027	$ 389,178	$ 336,219	$ 330,644	$ 353,544	$ 377,989	$ 47,345	14.32%
Operating Expenditures Total	$ 858,476	$ 927,873	$ 1,323,662	$ 873,659	$ 922,117	$ 888,893	$ 15,234	1.74%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	27,191	7,718	-	-	-	-	$ -	n/a
Correctional Institute Total	$ 2,348,414	$ 2,362,275	$ 2,608,304	$ 2,102,580	$ 2,199,689	$ 2,197,106	$ 94,526	4.50%

CORRECTIONAL INSTITUTE FY12 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.

- 3.56% or $31,947 increase in salaries primarily due to:
  - Addition of two positions that were originally in the 2011 reduction-in-force for an increase in regular salaries of 7.11% or $56,081.
  - Elimination of part-time positions in the amount of $23,388.
- 14.32% or $47,345 increase in benefits primarily due to:
  - Increases in Medicare, FICA, and retirement that relate to salary increases.
- While some individual line items have decreased, overall operating expenditures have increased 1.74% or $15,234 primarily due to:
  - 20% or $3,000 increase in inmate clothing.
  - 1.38% or $5,928 for purchased and contracted services for food service.
  - 9% or $9,000 increase in electricity.
- Total increase of 4.50% or $94,526.

ADDITIONAL STAFF REQUESTED:

- **Two (2) Correctional Officer, Grade 11.**

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.

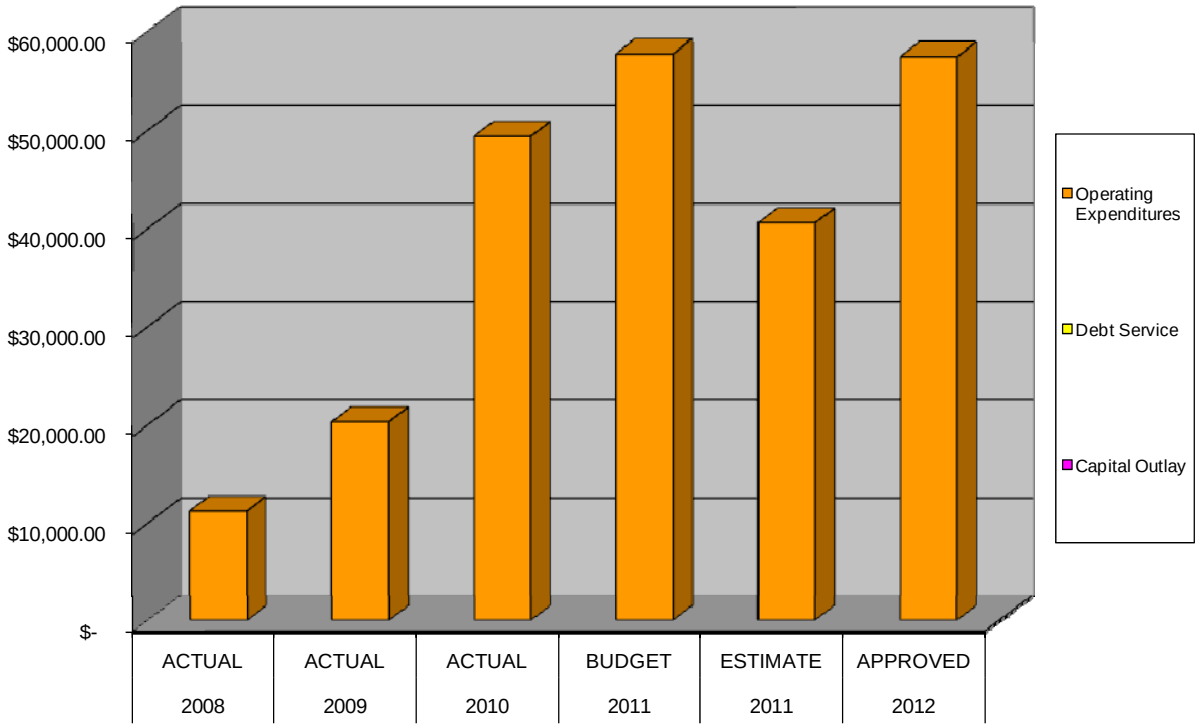
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN 2012

- **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.

WORKLOAD 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 2012 DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Benefits Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Operating Expenditures Total	$ 11,279	$ 20,375	$ 49,446	$ 57,850	$ 40,661	$ 57,581	$ (269)	-0.46%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Fire Brigade Total	$ 11,279	$ 20,375	$ 49,446	$ 57,850	$ 40,661	$ 57,581	$ (269)	-0.46%

FIRE BRIGADE FY 2012 BUDGET HIGHLIGHTS:

The FY12 budget has decreased 0.46% or $269 primarily due to the adjustment to utility costs to operate the 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.

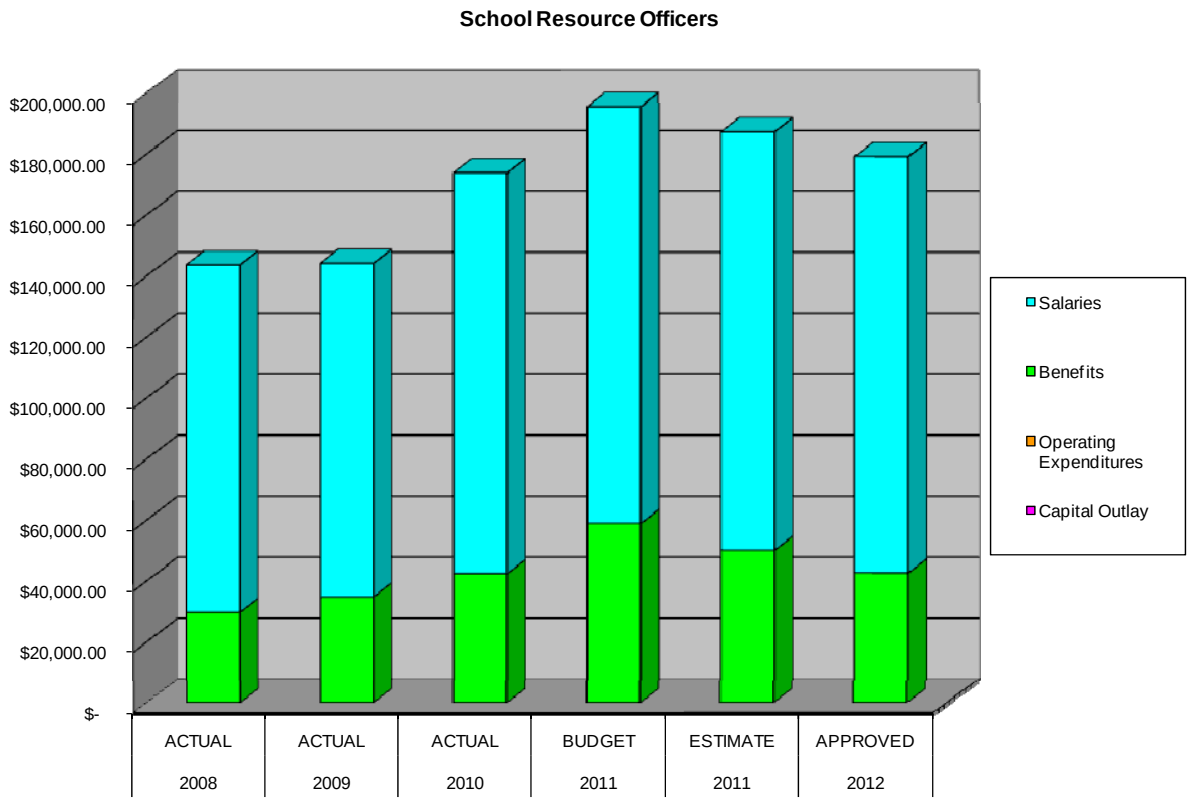
OBJECTIVES:

- 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 FY12:

- 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 2012 DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 113,926	$ 109,359	$ 131,378	$ 136,430	$ 137,230	$ 136,511	$ 81	0.06%
Benefits Total	$ 29,849	$ 34,928	$ 42,594	$ 59,101	$ 50,282	$ 42,842	$ (16,259)	-27.51%
Operating Expenditures Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
								n/a
School Resoucre Officer Total	$ 143,775	$ 144,288	$ 173,972	$ 195,531	$ 187,512	$ 179,353	$ (16,178)	-8.27%

BUDGET HIGHLIGHTS FOR FY12:

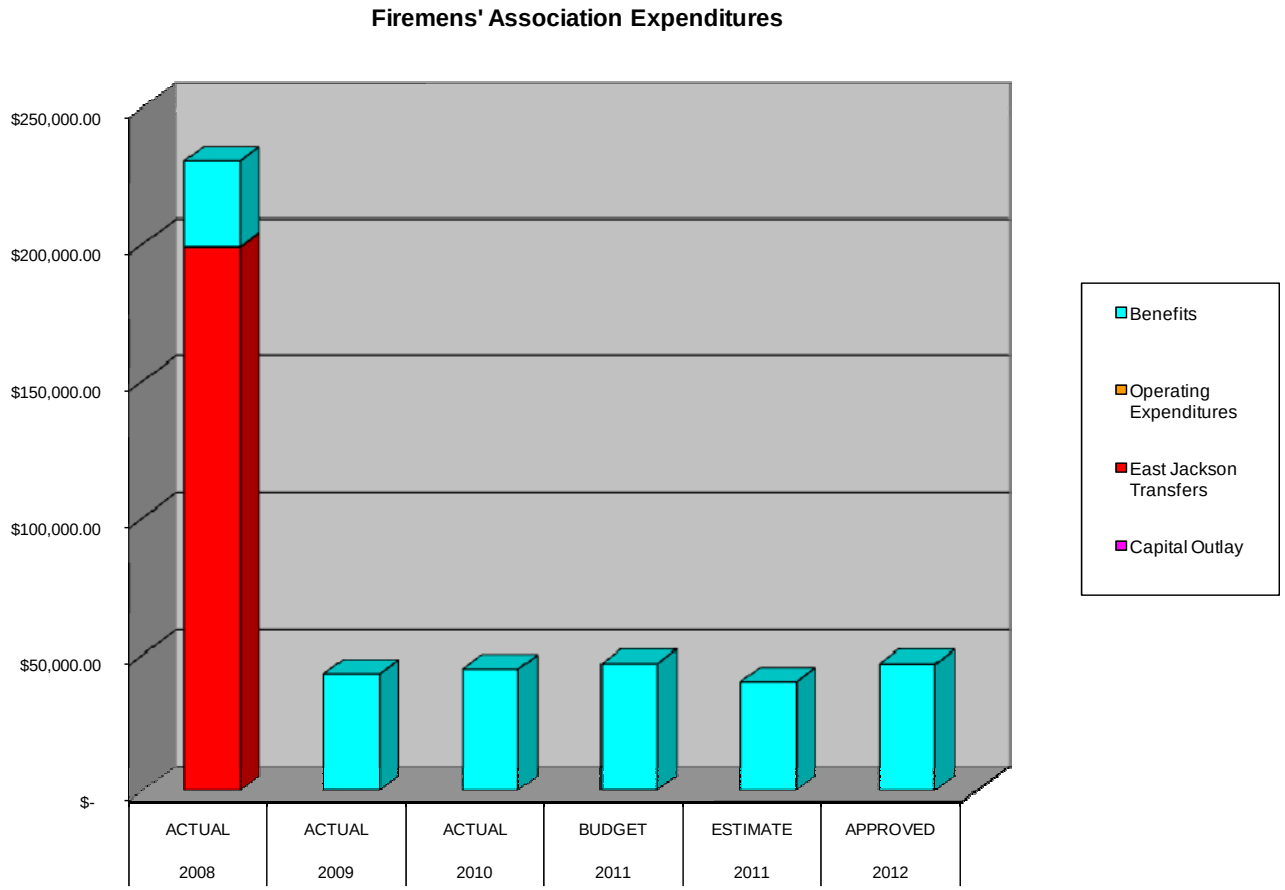
- 0.06% or $81 increase in salaries primarily due to slight adjustment to actual.
- 27.51% or $16,259 dcrease in benefits primarily due to:
  - 42.83% or $16,272 decrease in health insurance due to some employees dropping coverage.
- No change in operating expenditures.
- Total decrease of 8.27% or $16,178.

NOTE: Two of the four positions are being funded by the Jackson County Board of Education.

FIREMENS' 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 2012 DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Benefits Total	$ 31,543	$ 42,786	$ 44,724	$ 46,627	$ 39,918	$ 46,627	$ -	0.00%
Operating Expenditures Total	$ 285	$ 70	$ -	$ 70	$ -	$ 20	$ (50)	-71.43%
East Jackson FD Total	$ 198,666	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
								n/a
Firemens' Association Total	$ 230,494	$ 42,856	$ 44,724	$ 46,697	$ 39,918	$ 46,647	$ (50)	-0.11%

FIREMENS' ASSOCIATION FY12 BUDGET HIGHLIGHTS:

- No change in benefits.
- 71.43% or $50 decrease in operating expenditures due to decline in postage use.
- Total decrease of 0.11% or $50.

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.

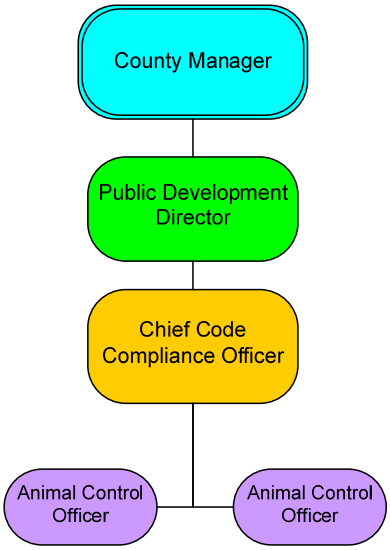
GOALS:

- 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.
- To create and adoption program for homeless and stray animals.

NUMBER OF APPROVED POSITIONS: Two full-time



SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY12:

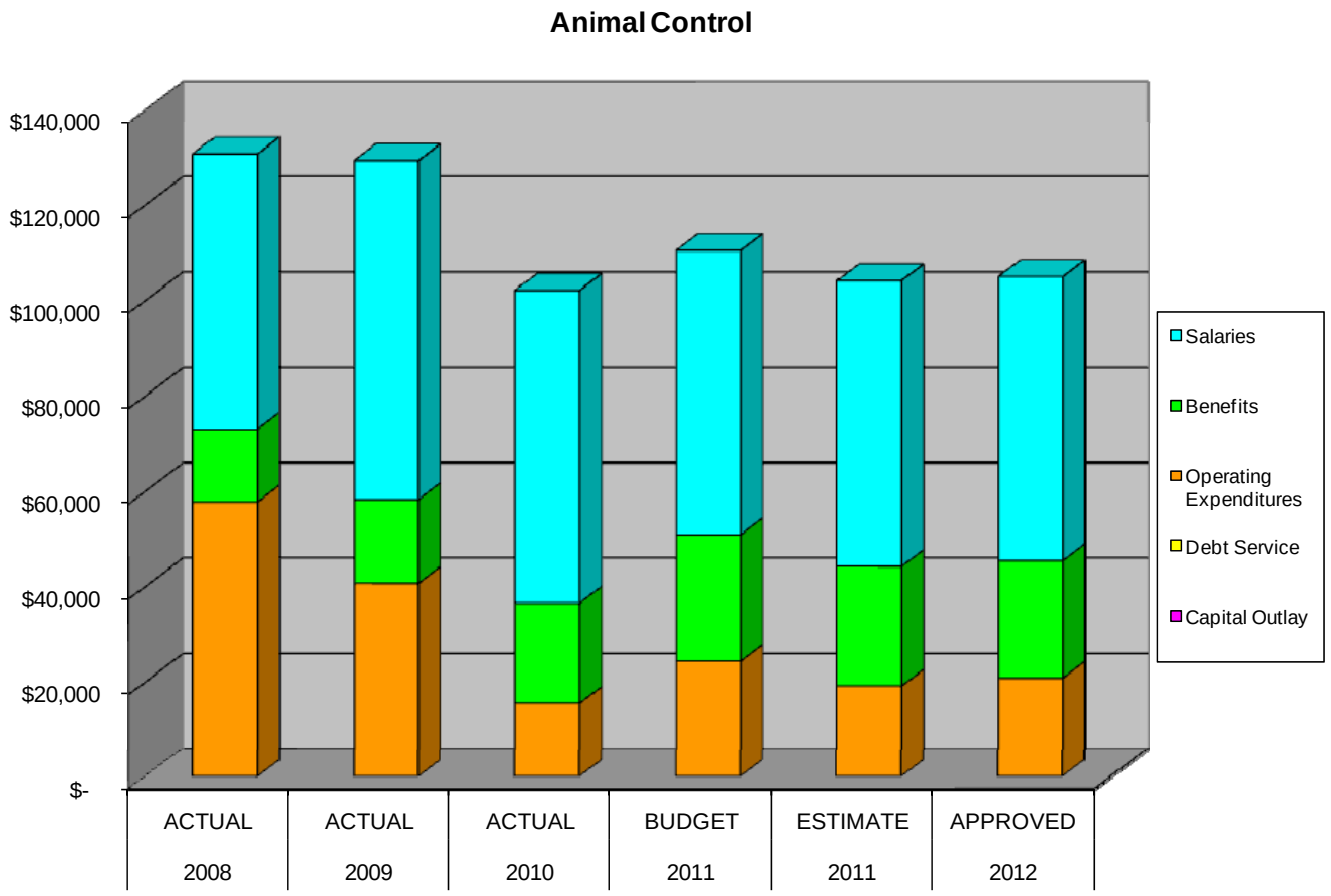
Due to rapid growth in Jackson County and no shelter for animals, our bills to Commerce Veterinary Clinic will continue to increase. Thus, the number of animals picked up continues to increase. The lack of an animal shelter in Jackson County is the single most significant issue facing the Animal Control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

PERFORMANCE MEASURES:

	2008 Actual	2009 Actual	2010 Actual	2011 Estimate	2012 Forecast
Workload Measures					
Nuisance Calls	733	1,753	1,704	2,000	2,200
Nuisance Citations	45	75	104	110	125
Nuisance Warnings	84	15	20	40	50
Owner surrenders	22	4	18	20	30
Stray Dog with tag	18	17	14	20	20
Stray Dog without tag	267	325	452	520	580
Stray cats with tag	-	-	-	-	-
Stray cats without tag	119	110	137	274	300
Cruelty/Neglect	12	8	5	10	15
Abandonment	8	3	2	4	6
Bite calls referred to Environmental Health	42	34	37	47	55
Rabies Citations	16	52	91	100	125
Other calls for services	1,585	742	1,704	2,200	2,400
Total calls	**2,978**	**3,138**	**4,318**	**5,375**	**5,936**
Impound Fees	n/a	$ 275	$ 790	$ 815	$ 1,000
Cats Euthenized	66	60	124	120	140
Dogs Euthenized	123	33	295	200	250
Efficiency Measures					
% of Calls Responded To	25%	56%	39%	37%	37%
# of Calls Responded To per					
Animal Control Officer	1,489	1,569	2,159	2,688	2,968

HISTORICAL INFORMATION AND APPROVED 2012 DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	**$ 57,743**	**$ 71,084**	**$ 65,596**	**$ 59,580**	**$ 59,940**	**$ 59,580**	**$ -**	**0.00%**
Benefits Total	**$ 15,234**	**$ 17,574**	**$ 21,047**	**$ 26,511**	**$ 25,081**	**$ 24,623**	**$ (1,888)**	**-7.12%**
Operating Expenditures Total	**$ 57,874**	**$ 40,821**	**$ 15,611**	**$ 24,511**	**$ 19,292**	**$ 20,918**	**$ (3,593)**	**-14.66%**
Debt Service Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Animal Control Total	**$ 130,851**	**$ 129,478**	**$ 102,254**	**$ 110,602**	**$ 104,313**	**$ 105,121**	**$ (5,481)**	**-4.96%**



ANIMAL CONTROL FY12 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.

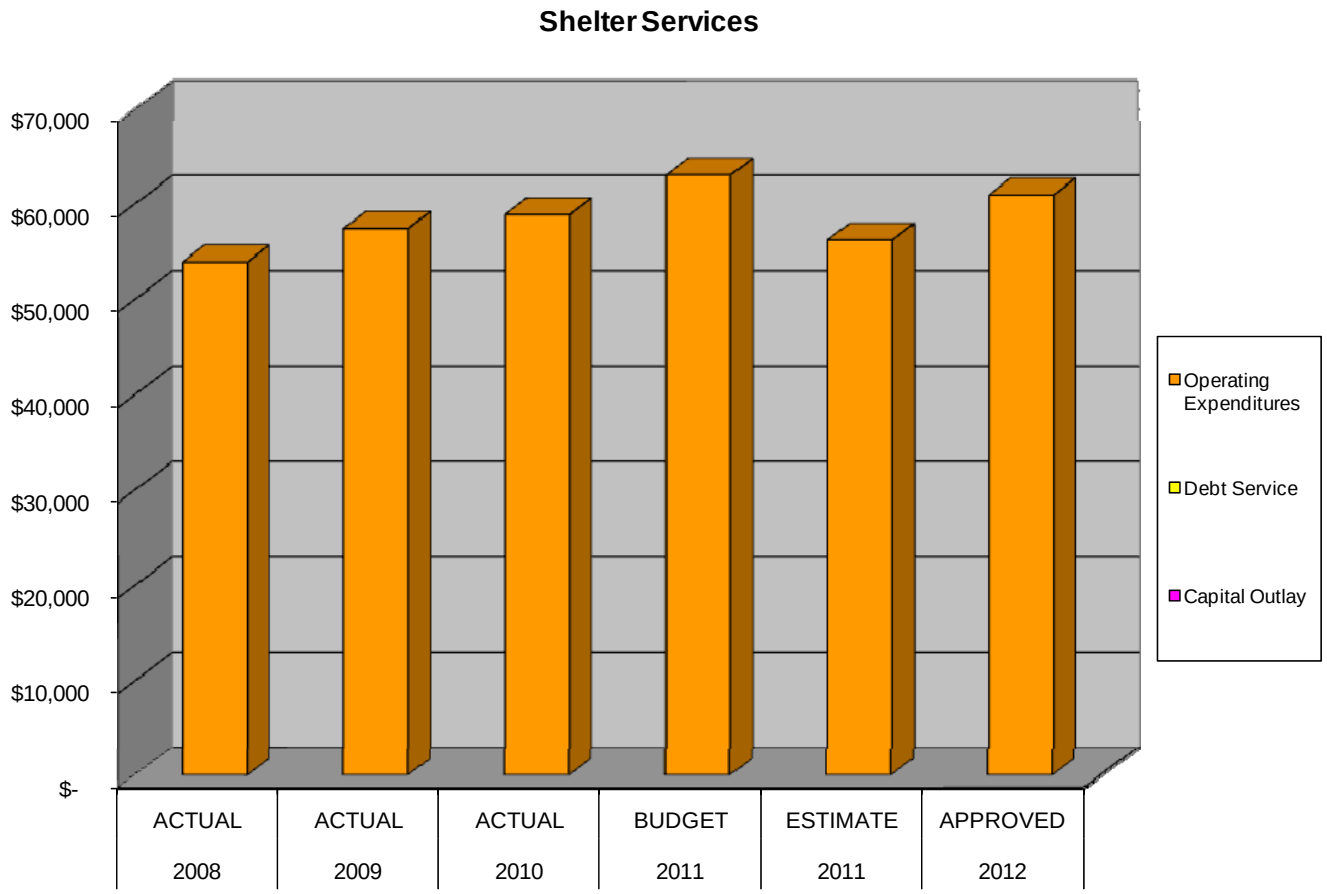
- No change in salaries for FY 2012.
- 7.12% or $1,888 decrease in benefits primarily due to:
  - Decrease in retirement of 42.33% or $1,766 based on actual expenditures.
  - Decrease in health insurance by 0.77% or $125.
- 14.66% or $3,593 decrease in operating expenditures primarily due to:
  - Elimination of general office supplies line item in the amount of $2,700.
  - 41.18% or $3,500 increase in fuel and lubricants.
  - 56.52% or $1,300 decrease in travel expenditures.
- 4.96% or $5,481 decrease in total budget.

REQUESTS FOR NEW POSITION: **NONE**

CAPITAL PROJECT REQUESTS: **NONE.**

SHELTER SERVICES

(Missions, Goals and Objectives – See Animal Control)



HISTORICAL INFORMATION AND APPROVED 2012 DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Operating Expenditures Total	$ 53,975	$ 57,507	$ 58,931	$ 63,100	$ 56,276	$ 61,000	$ (2,100)	-3.33%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Shelter Services Total	$ 53,975	$ 57,507	$ 58,931	$ 63,100	$ 56,276	$ 61,000	$ (2,100)	-3.33%

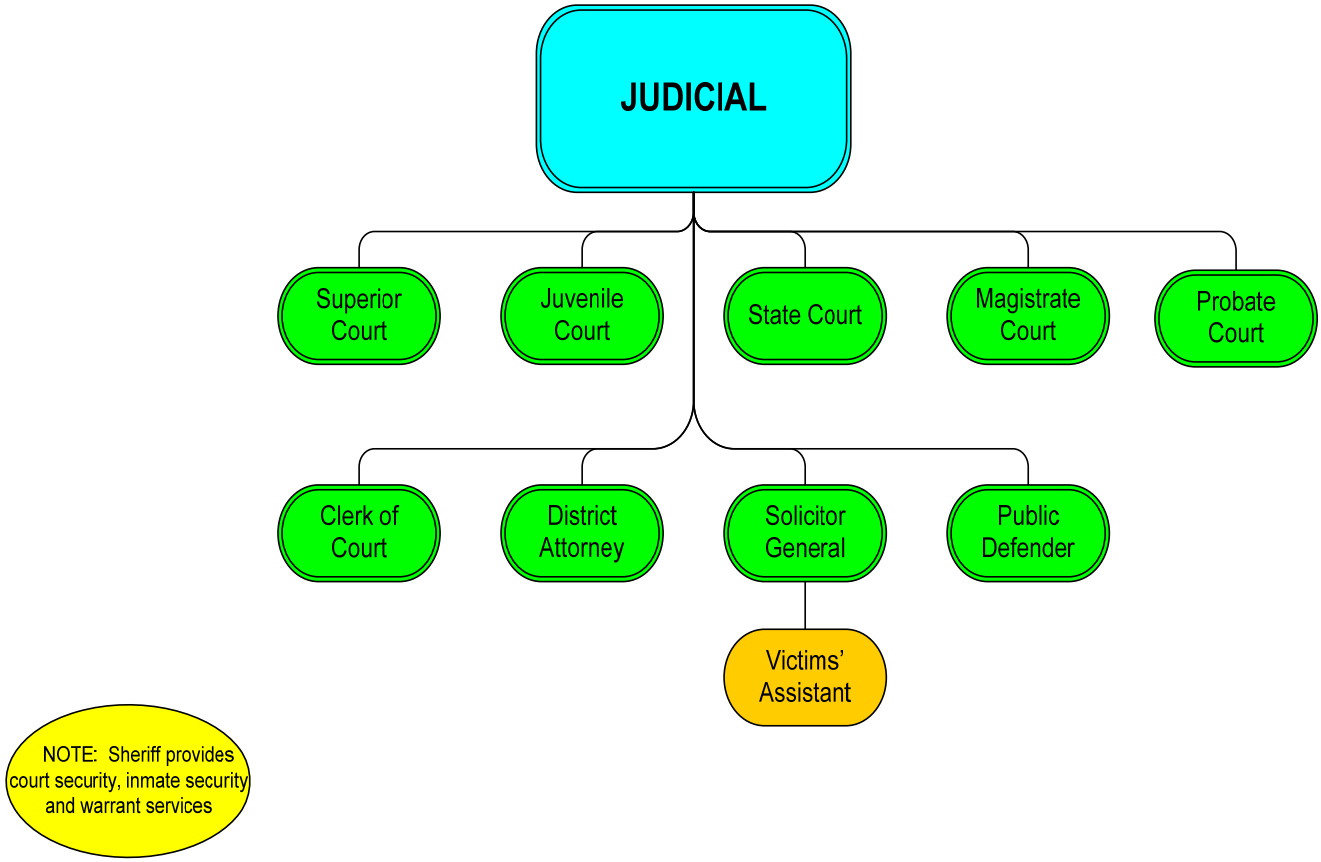
SHELTER SERVICES FY12 BUDGET HIGHLIGHTS:

- 3.33% or $2,100 decrease in operating expenditures due to decreases in supplies based on actual expenditures.

CAPITAL PROJECTS REQUEST: New Animal Shelter @ estimated cost of $550,000. This may be a possible joint project with Jackson County Humane Society.

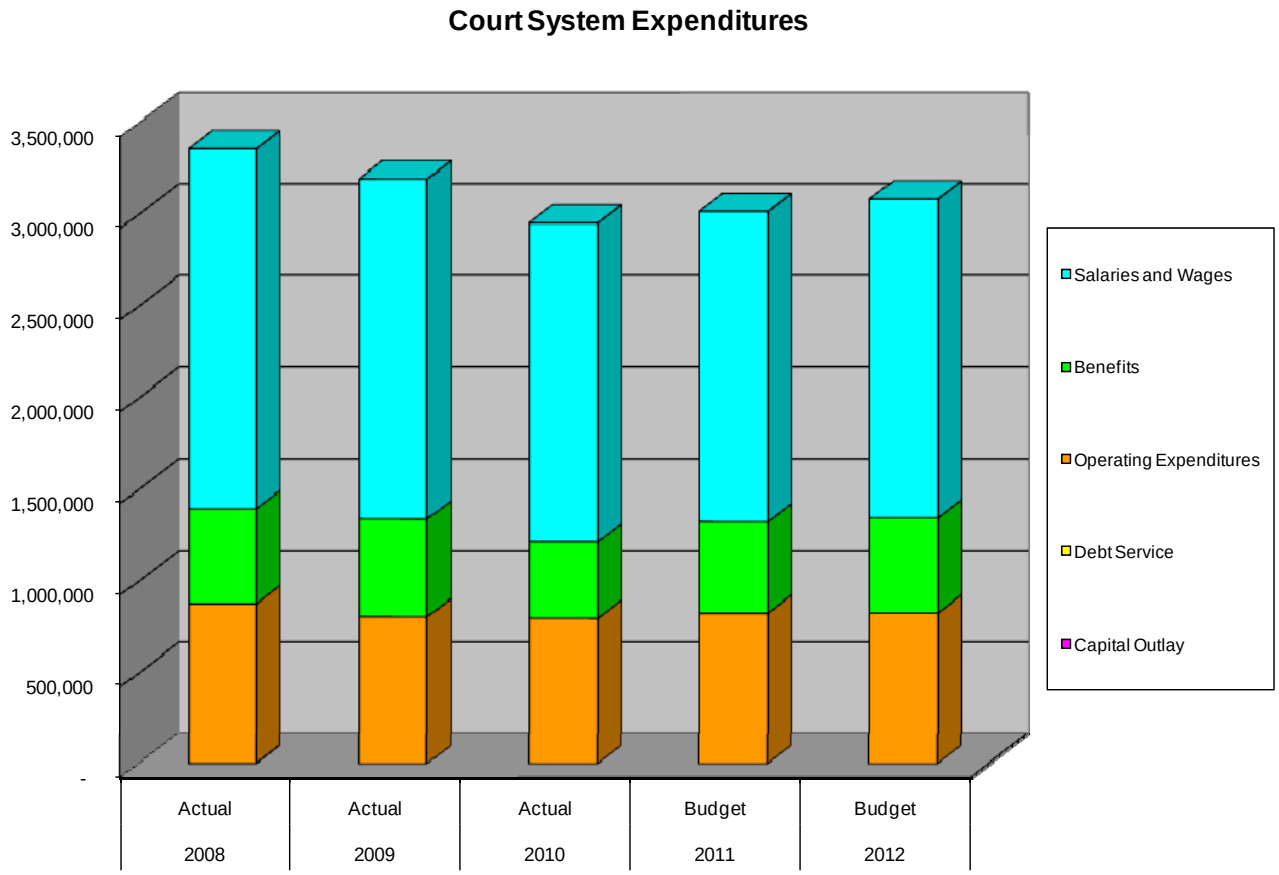
COURT SYSTEM FUNCTION

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 2012 budget for the Court System is $3,087,480 or 8.67**%** of the total proposed General Fund Budget. The total proposed budget for this function has increased 2.28% or $68,828 compared to the approved FY11 budget.



HISTORICAL INFORMATION AND APPROVED 2012 COURT FUNCTION BUDGET

EXPENDITURES BY DEPARTMENT:	2008	2009	2010	2011	2012	DIFFERENCE	Percent
	ACTUAL	ACTUAL	ACTUAL	BUDGET	APPROVED	2012-2011	Change
COURT SYSTEM							
CLERK OF COURT	$ 729,566	$ 694,848	$ 605,633	$ 559,419	$ 571,795	$ 12,376	2.21%
STATE COURT	217,467	210,173	189,312	223,264	213,709	(9,556)	-4.28%
PROBATE COURT	246,396	237,759	217,828	208,172	227,766	19,594	9.41%
ELECTIONS	128,298	39,322	86,775	17,927	-	(17,927)	-100.00%
SUPERIOR COURT	227,575	227,030	216,498	257,575	301,301	43,726	16.98%
JUVENILE COURT	375,649	378,797	373,666	375,522	376,166	643	0.17%
DISTRICT ATTORNEY	437,951	406,224	354,938	406,901	420,962	14,061	3.46%
VICTIMS' ASSISTANCE	112,591	81,101	60,165	82,959	81,984	(975)	-1.18%
SOLICITOR - STATE COURT	315,392	285,393	253,936	271,279	273,912	2,633	0.97%
MAGISTRATE COURT	250,190	274,759	235,478	253,917	258,168	4,251	1.67%
PUBLIC DEFENDER	321,102	361,718	361,718	361,718	361,718	-	0.00%
TOTAL COURT SYSTEM	**$ 3,362,179**	**$ 3,197,123**	**$ 2,955,947**	**$ 3,018,653**	**$ 3,087,480**	**$ 68,828**	**2.28%**



CLERK OF COURT

MISSION AND GOALS:

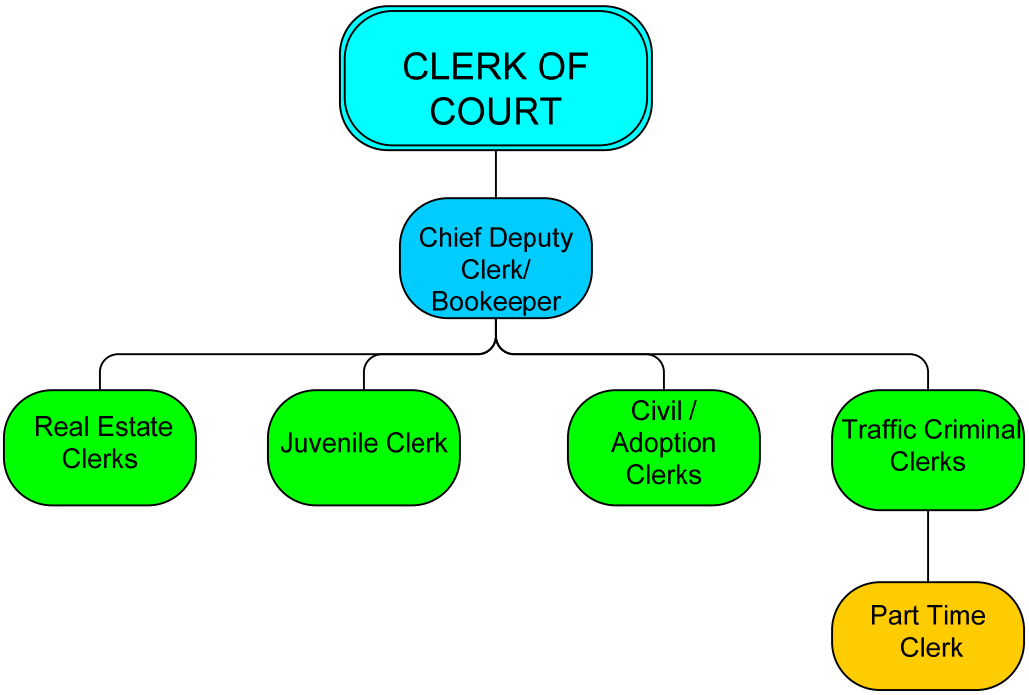
The Clerk of Courts serves as the Clerk of Superior Court, State Court and Juvenile Court. The Georgia Constitution mandates these functions and the duties are set forth in the Official Code of Georgia. The Clerk is the official record keeper of land records, and civil and criminal actions. The Clerk 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 FY12:

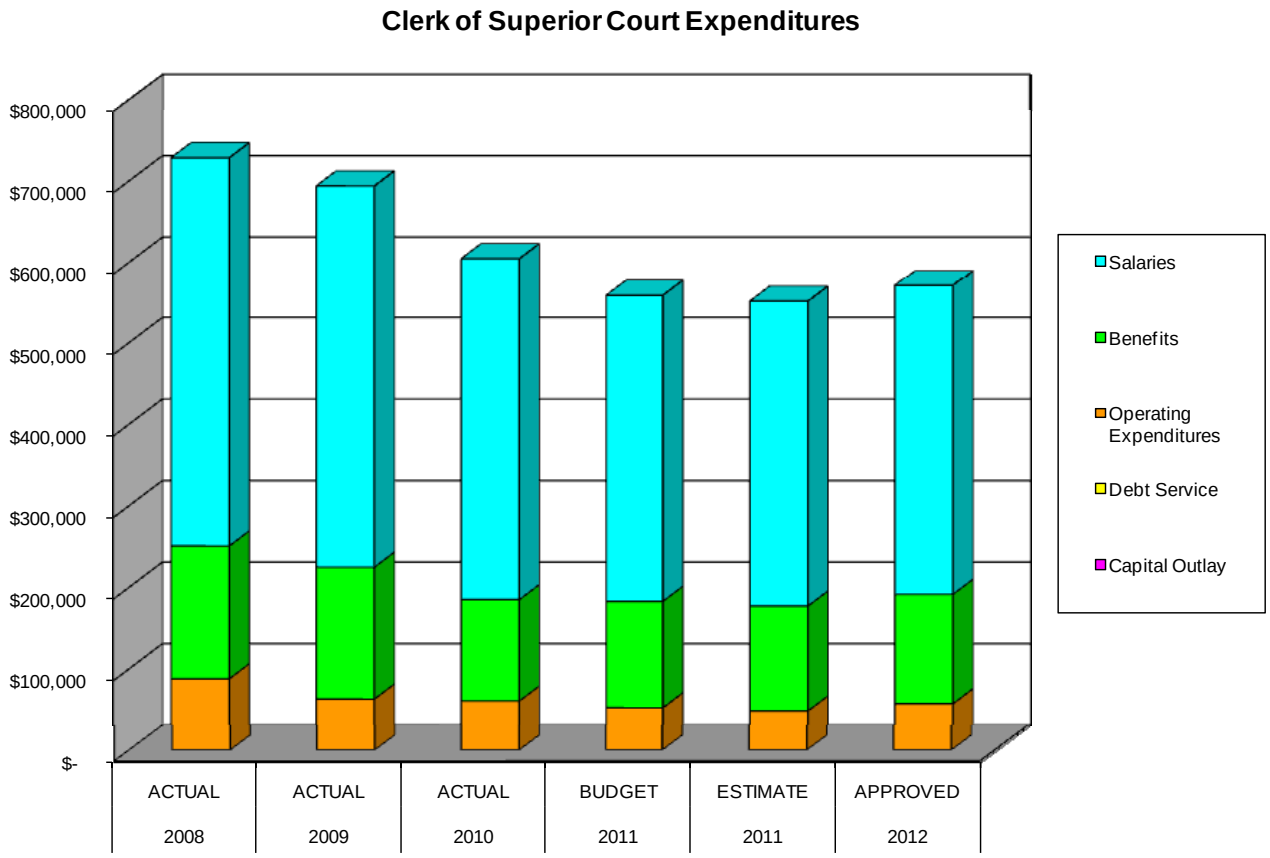
- The increase in court dates has put a significant burden on the Clerk and her staff as more staff time is dedicated to court days with jury trials, arraignments and calendar calls. This in turn increases the number of staff needed in these courtrooms, jury assembly, as well as continuing to staff and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

	2008 Actual	2009 Actual	2010 Actual	2011 Estimate	2012 Forecast
Workload Measures					
Real Estate Filings (including deeds, cancellations, etc.)	17,784	17,761	11,532	14,000	14,025
Plats	281	199	125	275	300
Liens	n/a	n/a	3,888	3,975	4,000
UCC Filings	1,102	844	795	825	900
Civil Cases - Superior Court	1,796	2,133	2,039	2,300	2,400
Civil Cases - State Court	874	820	666	875	900
Criminal Cases - Superior Court	699	405	492	600	700
Criminal Cases - State Court	4,415	5,398	4,649	5,700	6,000
Juvenile Cases	645	649	505	600	700

HISTORICAL INFORMATION AND APPROVED 2012 DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 477,596	$ 469,009	$ 419,479	$ 375,301	$ 373,784	$ 379,150	$ 3,848	1.03%
Benefits Total	$ 162,929	$ 161,770	$ 124,417	$ 130,678	$ 128,817	$ 134,248	$ 3,570	2.73%
Operating Expenditures Total	$ 89,041	$ 64,069	$ 61,737	$ 53,439	$ 49,515	$ 58,397	$ 4,958	9.28%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Clerk of Superior Court Total	$ 729,566	$ 694,848	$ 605,633	$ 559,419	$ 552,116	$ 571,795	$ 12,376	2.21%



CLERK OF COURT FY12 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.

- 1.03% or $3,848 increase in salaries primarily due to:
  - 1.55% or $3,848 increase in regular salaries.
- 2.73% or $3,750 increase in benefits primarily due to:
  - Increases in Medicare, FICA, and retirement that relate to salary increases.
- 9.28% or $4,958 increase in operating expenditures primarily due to:
  - 11.11% or $1,000 increase in postage.
  - 13.25% or $2,000 decrease in general operating supplies
  - 39.48% or $1,658 increase in maintenance contracts.
- Total increase of 2.21 % or $12,376.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS: **NONE.**

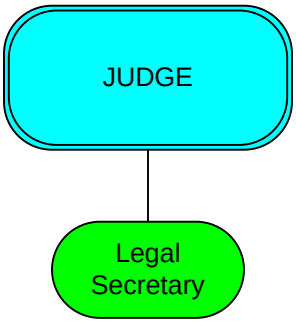
STATE COURT

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 seeks to provide:

An appropriate, accessible and safe setting to conduct business.
Fair, equal and courteous treatment to litigants, legal professionals and the public.
Impartial and expeditious justice in the resolution of cases.
Trust & confidence in the judicial system.
Prompt implementation of changes in law and procedures.

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



OBJECTIVES:

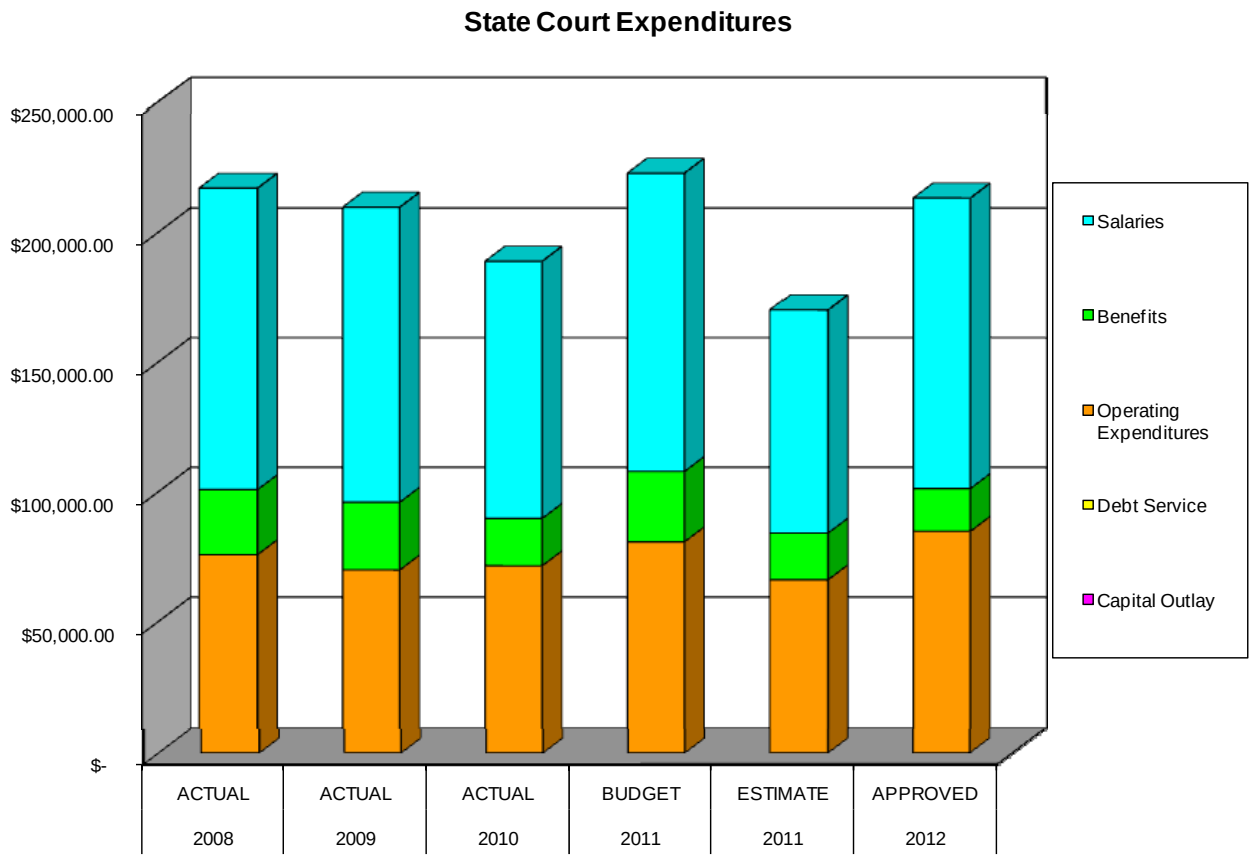
- Apply the law correctly, fairly, impartially and courteously.
- Use court time and resources effectively and efficiently.
- Research alternative sentencing options (e.g. DUI Court) to help reduce costs as well as repeat offenders.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY12:

Due to the late start in the year, newly appointed Judge Robert D. Alexander, will be utilizing the remainder of 2011 in examining procedures to front new ideas and draft an implementation of fresh concepts to all case management. Goals to improve efficiency and due process will guide all future efforts of FY 2012.

PERFORMANCE MEASURES:

	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Estimate	Forecast
Workload Measures					
Civil & Domestic Cases	874	820	666	432	497
Criminal Cases	1,731	1,543	1,720	1,596	1,755
Traffic Cases	2,684	3,853	2,929	1,739	1,913
Efficiency Measures					
# of Cases per Judge	5,289	6,216	5,315	3,767	4,165



HISTORICAL INFORMATION AND 2012 APPROVED DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 116,092	$ 113,613	$ 99,035	$ 114,877	$ 85,963	$ 111,877	$ (3,000)	-2.61%
Benefits Total	$ 25,038	$ 26,104	$ 18,241	$ 27,112	$ 17,976	$ 16,481	$ (10,631)	-39.21%
Operating Expenditures Total	$ 76,337	$ 70,456	$ 72,035	$ 81,276	$ 66,686	$ 85,351	$ 4,075	5.01%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
State Court Total	$ 217,467	$ 210,173	$ 189,312	$ 223,264	$ 170,625	$ 213,709	$ (9,556)	-4.28%

STATE COURT FY12 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.

- 2.61% or $3,000 decrease in salaries primarily due to:
  - Decrease in bailiffs' pay.
- 39.21% or $10,631 decrease in benefits primarily due to:
  - 59.14% or $4,010 decrease in retirement allocations.
  - Decreases in health insurance costs in the amount of 47.54% or $5,247.
  - Decreases in Medicare, FICA, and retirement that relate to the salary decreases.
- 5.01% or $4,075 increase in operating expenditures primarily due to:
  - 85.71% or $3,000 increase in legal fees.
  - 6.98% or $3,000 decrease in court reporters fees.
  - 120% or $3,000 increase in other professional fees.
  - Other very minor increases in various line items.
- Total decrease of 4.28% or $9,556.

ADDITIONAL STAFF REQUESTED: **NONE.**

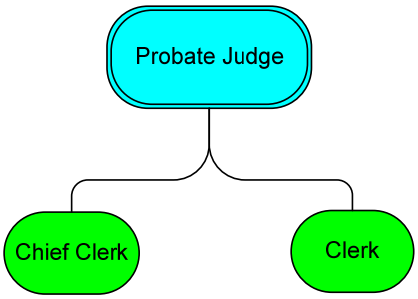
CAPITAL REQUESTS: **NONE.**

PROBATE COURT

MISSION AND GOALS:

To serve and meet the needs of taxpayers efficiently, timely and courteously. To comply with new firearms license mandate and provide training necessary for new legislation. Our goal is to obtain the equipment necessary to fulfill the firearms mandate.

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



OBJECTIVES:

- Hire additional staff needed to serve the public.
- Obtain photo id equipment needed to meet State Mandate.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY12:

- 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. Additional personnel will be needed.
- We will also need to purchase a camera to take these photos.

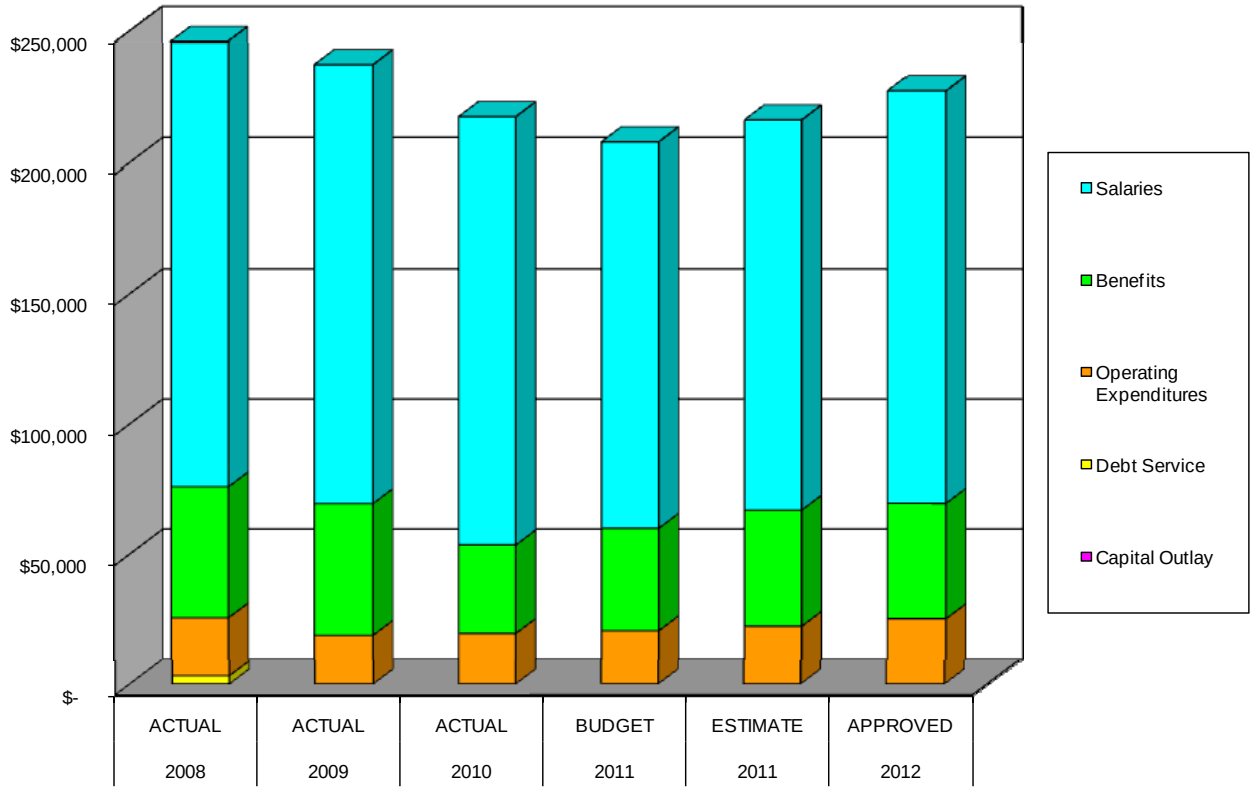
HISTORICAL INFORMATION AND 2012 APPROVED DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 170,157	$ 168,026	$ 163,952	$ 147,901	$ 149,334	$ 157,901	$ 10,000	6.76%
Benefits Total	$ 50,351	$ 50,605	$ 33,986	$ 39,361	$ 44,599	$ 44,309	$ 4,948	12.57%
Operating Expenditures Total	$ 22,689	$ 19,128	$ 19,890	$ 20,910	$ 22,656	$ 25,556	$ 4,646	22.22%
Debt Service Total	$ 3,200	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Probate Court Total	$ 246,396	$ 237,759	$ 217,828	$ 208,172	$ 216,589	$ 227,766	$ 19,594	9.41%

PERFORMANCE MEASURES:

	2008 Actual	2009 Actual	2010 Actual	2011 Estimate	2012 Forecast
Workload Measures					
Estate Docket	660	488	516	500	525
Marriage Licenses	475	560	420	600	630
Marriage Certificates	676	700	580	700	735
Firearms Licenses	1,456	2,200	2,300	2,500	2,625
Miscellaneous	152	220	156	250	263
Birth Certificates	1,456	2,200	1,124	2,000	2,100
Death Certificates	676	700	460	800	840
Efficiency Measures					
# of Estate Cases heard per Probate Judge	660	488	516	500	525
# of Certificates & Licenses filed per Clerk	2,220	2,827	2,222	3,675	3,859

Probate Court Expenditures



PROBATE COURT FY12 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.

- 6.76% or $10,000 increase in salaries primarily due to:
  - Reinstatement of part-time labor in the amount of $10,000.
- 12.57% or $4,948 increase in benefits primarily due to:
  - 30.53% or $5,104 increase in health insurance benefits.
- 22.22% or $4,646 increase in operating expenditures primarily due to:
  - $12,306 in maintenance contracts including Laserfische and Criminal Justice Tech..
  - 70.27% or $7,800 decrease in operating leases.
- Total increase of 9.41% or $19,594.

ADDITIONAL STAFF REQUESTED: **Deputy Clerk, Full Time, Grade 13**

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. Shown for historical purposes.

NUMBER OF APPROVED POSTIONS: Various available poll workers as required. (See Board of Elections and Registration in the General Government section)

OBJECTIVES: (See Board of Elections and Registration)

- 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.

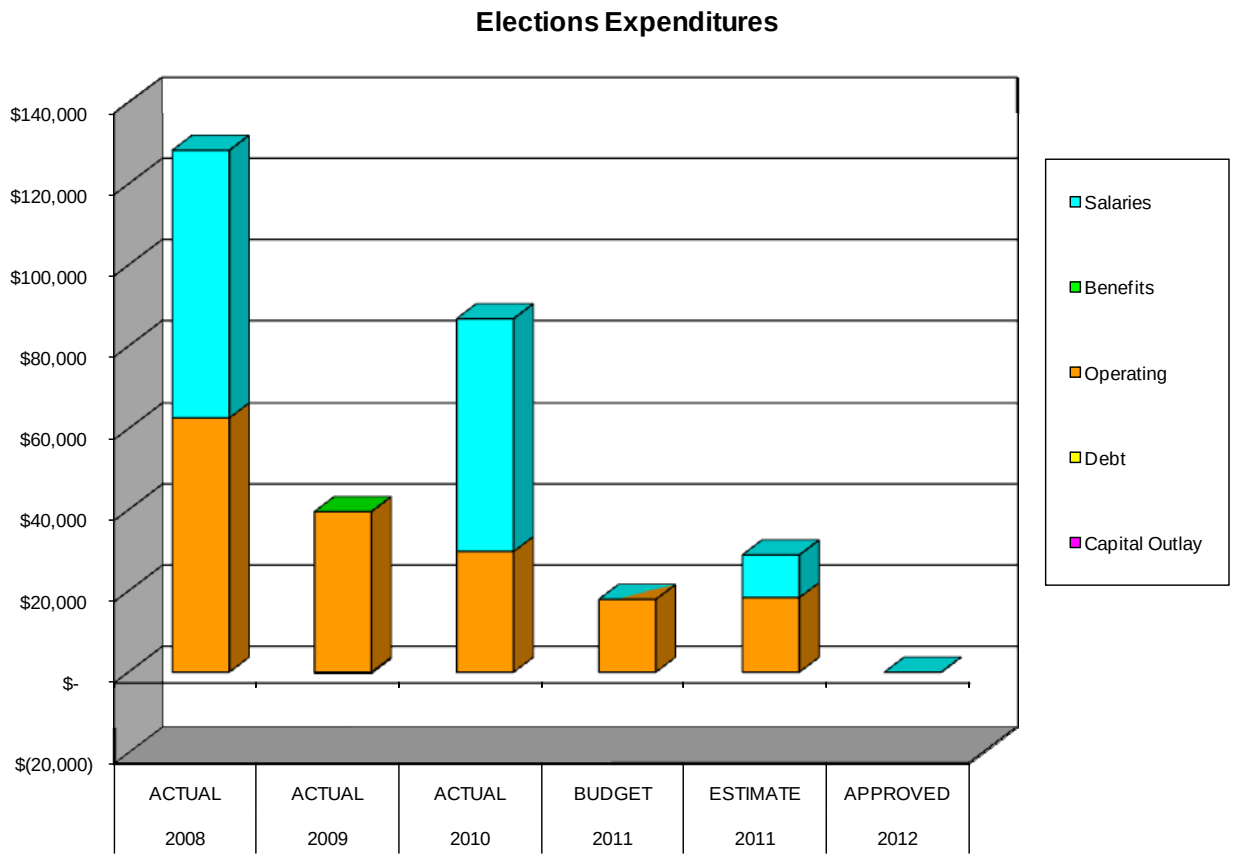
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY12:

- **This department combined with the Board of Voter Registration for 2012**. The main issues affecting the department and personnel will be in implementing a smooth transition during a major election year.

PERFORMANCE MEASURES: NONE.

NUMBER OF REGISTERED VOTERS:

PRECINCT NAMES	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Forecast
REDSTONE	1,303	1,458	1,638	1,648	1,661
NORTH JEFFERSON *	3,694	4,507	4,929	5,051	5,091
RANDOLPH	3,584	3,998	4,491	4,591	4,628
NEWTOWN	1,652	1,836	2,014	2,001	2,017
NORTH MINISH *	1,672	1,863	1,920	1,935	1,950
HARRISBURG	1,506	1,510	1,615	1,609	1,622
CUNNINGHAM	545	639	707	712	718
MILLER	1,354	1,449	1,621	1,588	1,601
WILSON	717	760	777	766	772
HOSCHTON	929	1,048	1,110	1,024	1,032
TALMO	785	911	949	946	954
CENTER	740	779	847	844	851
ATTICA	1,004	1,078	1,158	1,156	1,165
PORTER	2,525	2,826	3,075	3,102	3,127
SOUTH JEFFERSON*	2,738	3,084	3,369	3,377	3,404
SOUTH MINISH*	2,385	2,787	2,948	2,944	2,968
TOTAL	**27,133**	**30,533**	**33,168**	**33,294**	**33,560**



HISTORICAL INFORMATION AND 2012 APPROVED DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 65,610	$ (245)	$ 57,019	$ -	$ 10,480	$ -	$ -	n/a
Benefits Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Operating Expenditures Total	$ 62,688	$ 39,567	$ 29,757	$ 17,927	$ 18,408	$ -	$ (17,927)	-100.00%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Elections Total	$ 128,298	$ 39,322	$ 86,775	$ 17,927	$ 28,888	$ -	$ (17,927)	-100.00%

ELECTIONS FY12 BUDGET HIGHLIGHTS:

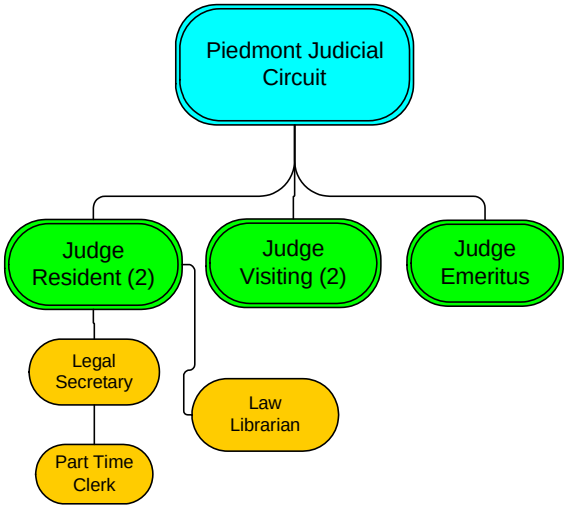
The Elections budget was eliminated for FY 2012 due to the combining of its operation with Voter Registration in what is now called the Board of Elections and Registration.

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.
- Reduce recidivism while improving the quality of life for non-violent drug offenders, their families and the community at large through the establishment of the Jackson County Drug Court.
- Reduce recidivism while improving the quality of life for non-violent offenders with mental health issues, their families and the community at large through the establishment of the Jackson County Mental Health Court.

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.
- Develop a fully operational Drug Court and Mental Health Court in Jackson County, which will target non-violent offenders, in the Piedmont Judicial Circuit.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY12:

- **Increase in number of jury trials** - As the number of parties requesting jury trials and the number of criminal trials is increasing, the costs associated, such as juror fees and bailiffs, increases as well
- **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.

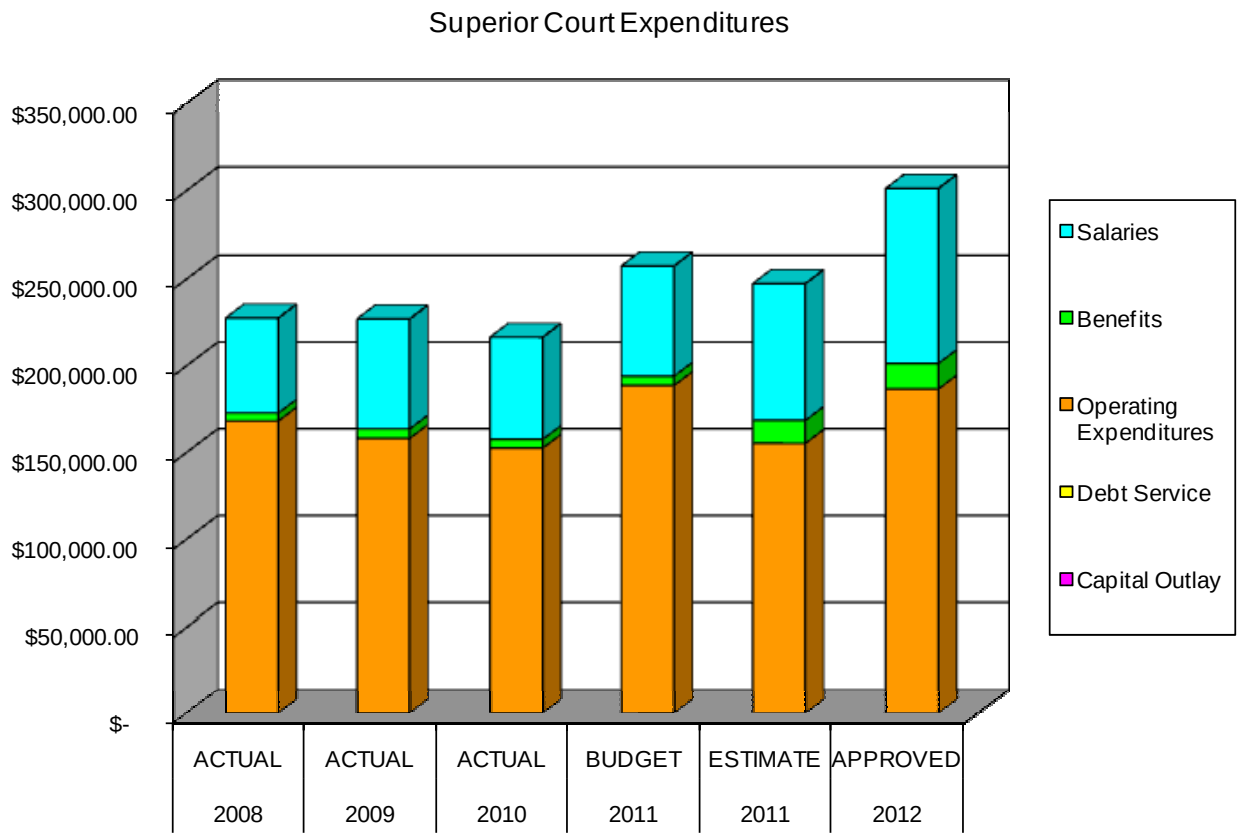
- **Downturn in Economy** – The downturn in the economy has not only caused an increase in crime and divorce, but lending institutions are foreclosing on homeowners and the number of confirmation hearings has increased from zero in the last ten years before the housing crisis to several each month.

- Drug Court – The Jackson County Drug Court is expected to begin June 2011. Although the Drug Court will be initially funded by federal grants, it is likely that county funds will be needed in the future to maintain this court. It is expected that additional costs will be significantly offset over time by cost savings brought about by reduced jail time and other factors.

- Mental Health Court – This court is expected to begin by fall 2011. It will be initially funded by federal grants, it is likely that county funds will be needed in the future to maintain this court. It is expected that additional costs will be significantly offset over time by coast savings brought about by reduced jail time and other factors.

PERFORMANCE MEASURES:

	2008 Actual	2009 Actual	2010 Actual	2011 Estimate	2012 Forecast
Workload Measures					
Civil & Domestic	1,796	2,133	2,039	2,300	2,400
Criminal	699	405	492	600	700
Efficiency Measures					
# of Cases per Judge	624	635	633	725	775



HISTORICAL INFORMATION AND 2012 APPROVED DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 54,732	$ 63,365	$ 58,841	$ 63,473	$ 78,801	$ 99,900	$ 36,427	57.39%
Benefits Total	$ 4,595	$ 5,490	$ 5,099	$ 5,408	$ 13,225	$ 14,720	$ 9,312	172.19%
Operating Expenditures Total	$ 168,248	$ 158,175	$ 152,559	$ 188,694	$ 155,348	$ 186,682	$ (2,012)	-1.07%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Superior Court Total	$ 227,575	$ 227,030	$ 216,498	$ 257,575	$ 247,374	$ 301,301	$ 43,726	16.98%

SUPERIOR COURT FY12BUDGET 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.

- 57.39% or $36,427 increase in salaries primarily due to:
  - The creation of a Law Librarian Position to be budgeted in the Superior Court but reimbursed from the Law Library Fund. .
- 172.19% or $9,312 increase in benefits primarily due to:
  - Increases to Medicare and FICA contributions along with Health Insurance related to salary increases.
- 1.07% or $2,012 decrease in operating expenditures primarily due to:
  - 33.88% or $2,050 decrease in legal expenditures.
- Total increase of 16.98% or $43,726.

ADDITIONAL STAFF REQUESTED: **NONE**

CAPITAL REQUESTS: **NONE**

JUVENILE COURT

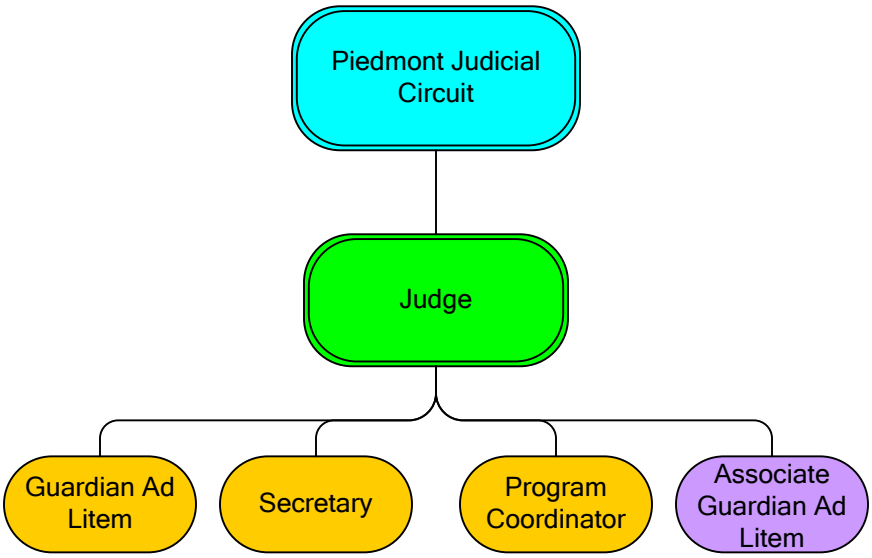
MISSION AND GOALS:

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:

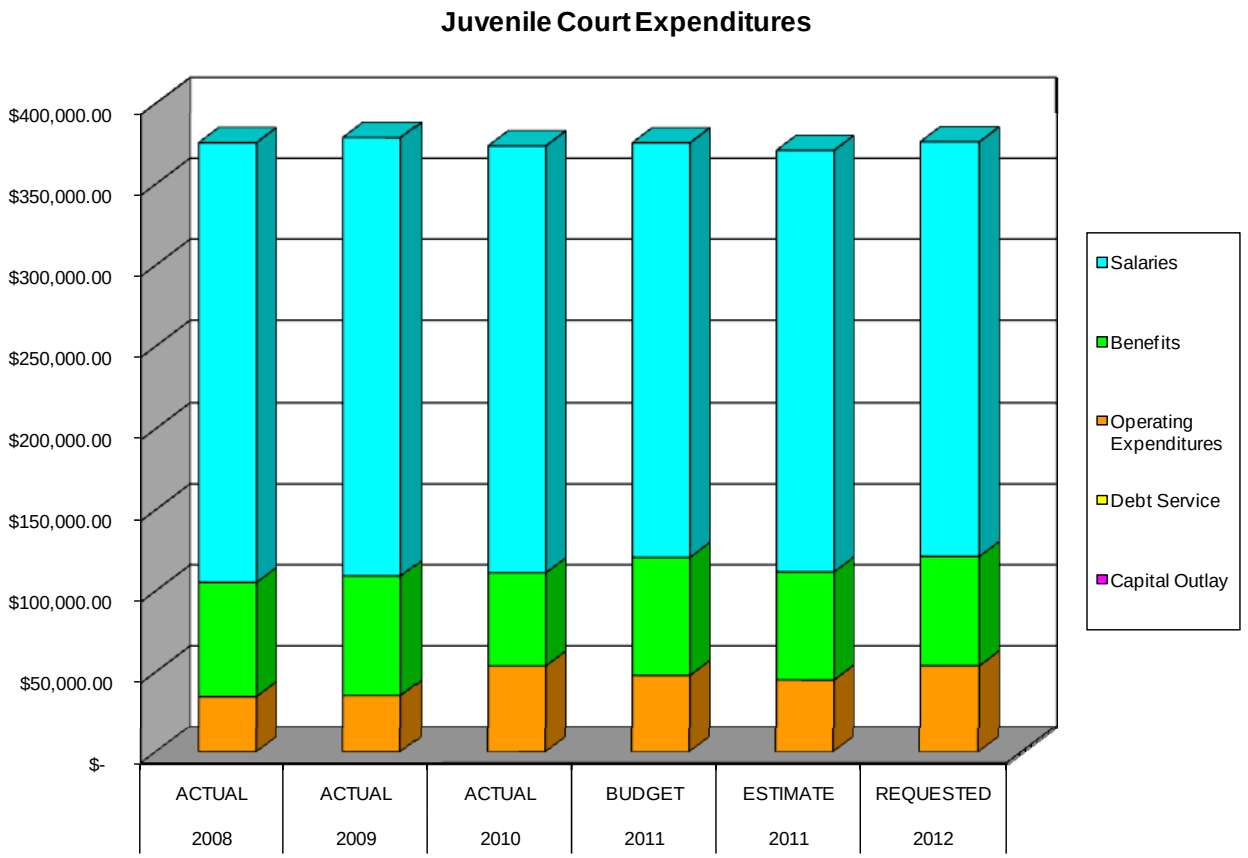
- Support community efforts to protect at-risk children.
- Improve timeliness of hearings.
- Reduce recurring costs of administration.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY12:

- The submitted budget does not include money to cover contingencies that may arise due to unusual medical costs which may incur in caring for children in pre-trial detention, unusual costs of litigation, or changes in law or court rules, as these costs are too unpredictable.
- The intergovernmental payments received from Banks & Barrow Counties will be modified by the three County Commissions to bring the percentages paid by each county in line with county populations as determined by the 2010 census.
- For budgeting purposes, an assumption of 2% inflation has been factored into the proposal submitted.
- Given the extremely difficult budget environment, it may be time for the County to consider making use of the cost recovery provisions of O.C.G.A. -15-11-8(b).
- One desktop computer/evidence presentation system/video conference system and one printer are nearing the end of the useful service. IT is aware and will budget to handle the problem.
- Add Laserfiche archiving system to free up storage space.

PERFORMANCE MEASURES:

	2008 Actual	2009 Actual	2010 Actual	2011 Estimate	2012 Forecast
Workload Measures					
Barrow County	976	739	618	650	700
Banks County	127	160	109	100	120
Jackson County	645	649	505	500	450
Efficiency Measures					
# of cases heard per Judge	1,748	1,548	1,232	1,250	1,270



HISTORICAL INFORMATION AND 2012 APPROVED DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 REQUESTED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 270,397	$ 269,491	$ 262,440	$ 254,807	$ 259,079	$ 254,807	$ (0)	0.00%
Benefits Total	$ 70,421	$ 73,728	$ 57,392	$ 72,822	$ 66,660	$ 67,481	$ (5,341)	-7.33%
Operating Expenditures Total	$ 34,831	$ 35,579	$ 53,835	$ 47,893	$ 45,084	$ 53,878	$ 5,985	12.50%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Juvenile Court Total	$ 375,649	$ 378,797	$ 373,666	$ 375,522	$ 370,823	$ 376,166	$ 643	0.17%

JUVENILE COURT FY12 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 2012.
- 7.33% or $5,341 decrease in benefits primarily due to:
  - 34.73% or $6.195 decrease in retirement contributions.
  - 54.70% or $910 increase in worker's compensation insurance based on actual rates from 2011.
- 12.50% or $5,985 increase in operating expenditures primarily due to:
  - $6,000 allocation for Laserfische Software License.

- 15% or $3,000 decrease in legal fees.
- $600 allocation for new maintenance contract for FY 2012.

- Total increase of 0.17% or $643.

ADDITIONAL STAFF REQUESTED: **NONE**

DISTRICT ATTORNEY

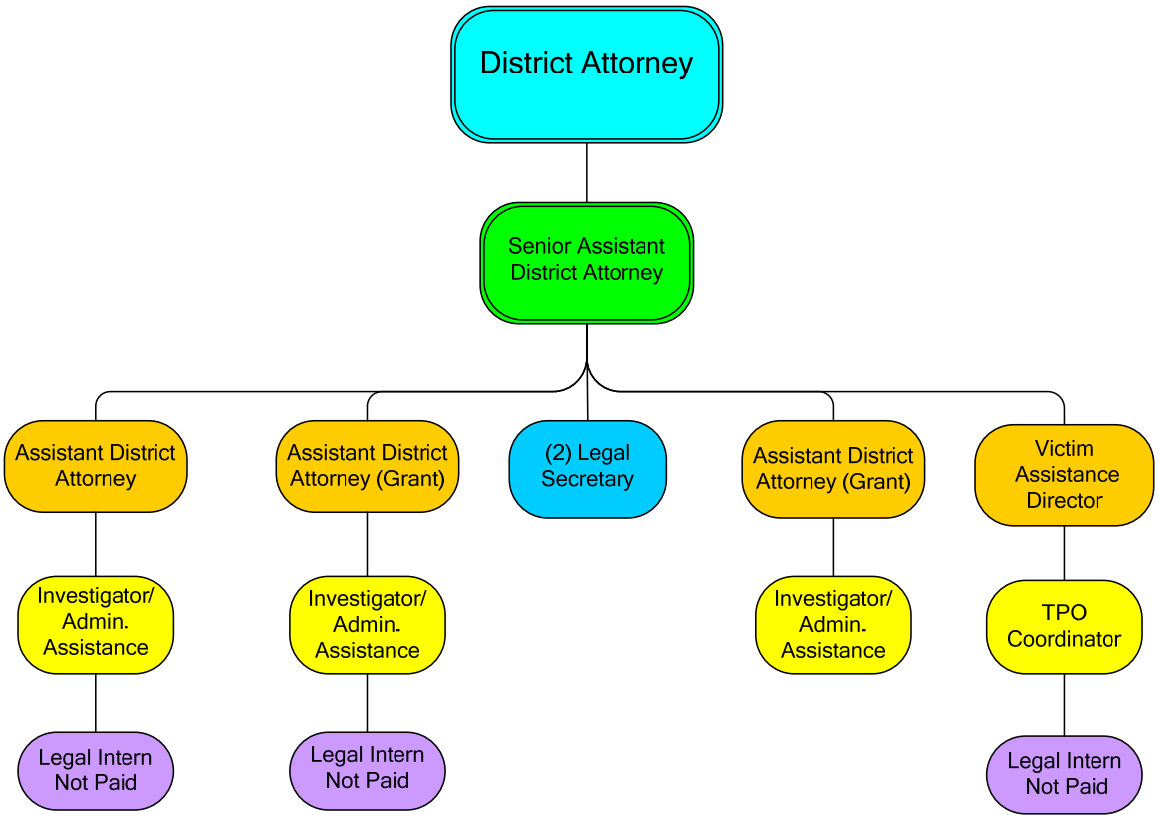
MISSION:

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:

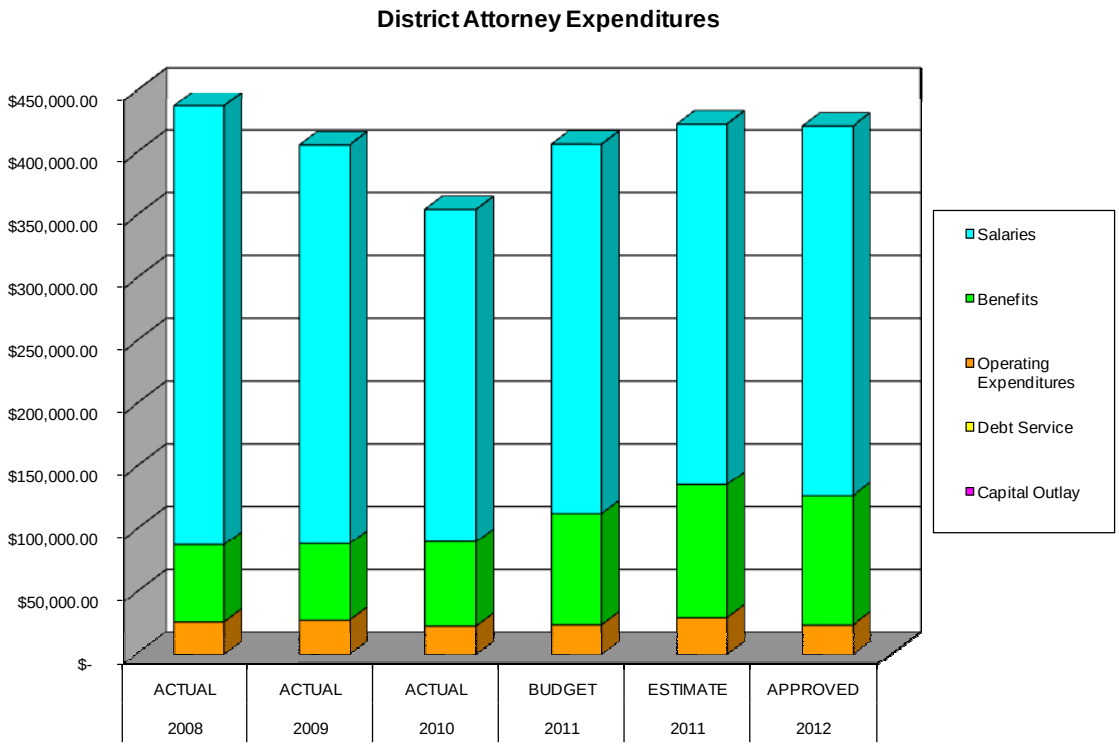
- Indict or accuse all cases within 90 days of arrest when sufficient evidence exists for prosecution.
- Contact victims of crime within 10 days of referral to our office.
- Dispose of 90% of indicted or accused cases with a guilty verdict.
- Provide leadership for the Piedmont Circuit's Domestic Violence 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 FY12:

- The glut of vacant houses throughout the county has led to a dramatic increase in property damage and theft. The anticipated increase in local foreclosures in 2012 could add to this problem.

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 2012 APPROVED DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 350,220	$ 317,637	$ 264,747	$ 294,343	$ 287,127	$ 294,343	$ 0	0.00%
Benefits Total	$ 61,556	$ 61,117	$ 67,300	$ 88,723	$ 106,075	$ 102,954	$ 14,231	16.04%
Operating Expenditures Total	$ 26,175	$ 27,470	$ 22,891	$ 23,835	$ 29,410	$ 23,665	$ (170)	-0.71%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
District Attorney Total	$ 437,951	$ 406,224	$ 354,938	$ 406,901	$ 422,612	$ 420,962	$ 14,061	3.46%

DISTRICT ATTORNEY FY12 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 2012.
- 16.04% or $14,231 increase in benefits primarily due to:
  - Decrease of $42.97% or $8,334 in retirement contributions for FY 2012.
  - Increases in Health Insurance of 48.75% or $21,413 due to additional coverage on some employees.
- 0.71% or $170 decrease in operating expenditures primarily due to:
  - 33.33% or $500 decrease in conferences and training.
  - 20% or $250 increase in Witness Fees/Mileage.
- Total increase of 3.46% or $14,061.

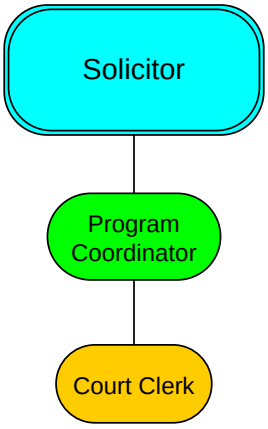
ADDITIONAL STAFF REQUESTED: **NONE.**

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 case load and keep on track of the not guilty pleas and ready for trial.
- Stay in contact with victims and witnesses for preparation of trial.
- Have all reports, criminal history, similar transactions in file, ready for trial by calendar call date.
- Develop better communication with all agencies involved in cases to help make victims safer by communicating together.

OBJECTIVES:

- Make sure contact is made with victims or witness shortly after charge, while incident is still fresh on their mind.
- Stay current and up to date on outreach programs & training to benefit victims.
- Work on more community involvement to educate about the high numbers of domestic violence cases and their need to help.
- Provide needed training and equipment to officers working DMV cases with the proper information needed.
- 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 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 FY12:

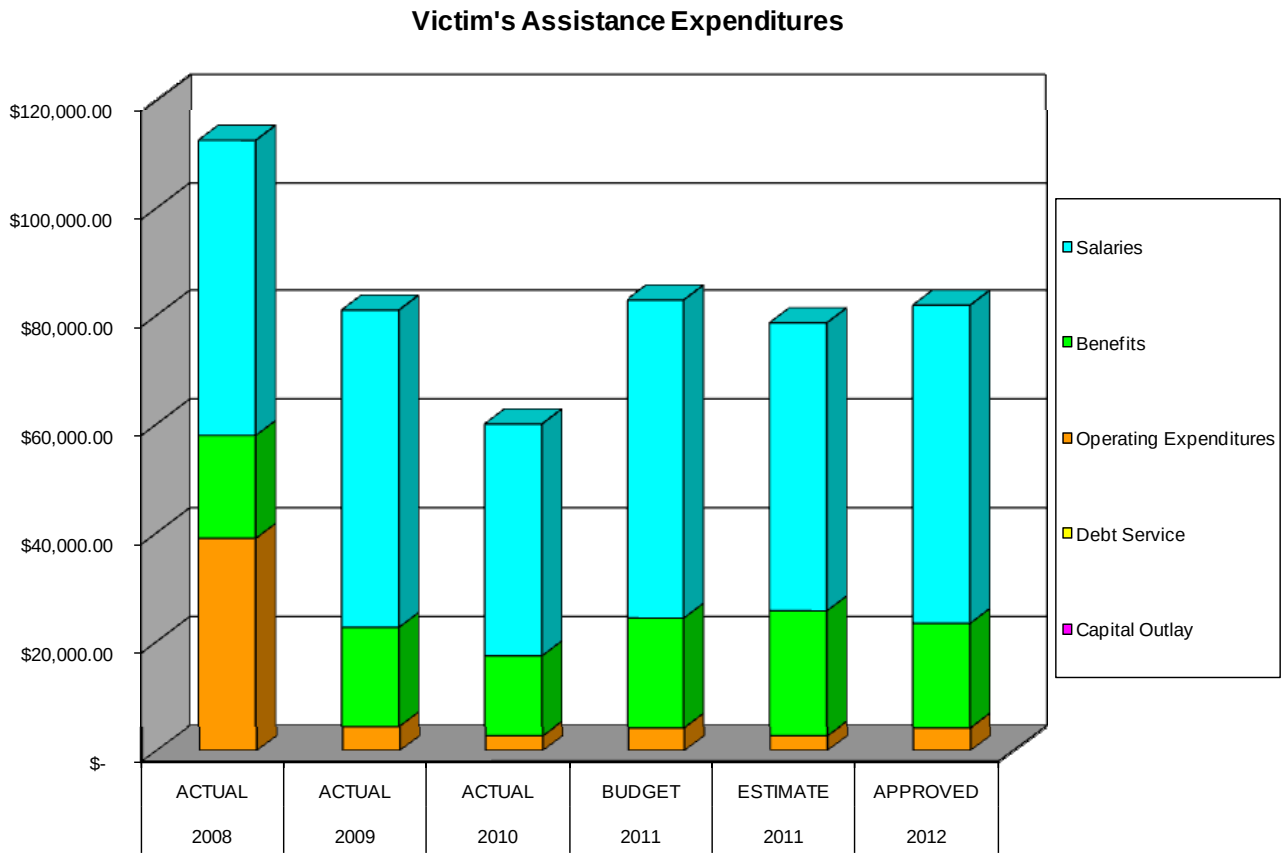
- Making sure we have all the information needed from agencies for prosecution of case. By having all officers and person preparing cases aware that reports and information is correct.
- The need of a full time court would allow more cases to be placed on a trial calendar and convicting defendants before they are charged with new charges, becoming repeat offenders, which places victims at a greater risk for safety. Victims safety is our greatest concern.
- The increase in economic effects on each employee with furlough days and no pay increases for three years.
- More training and involvement of the community in working on ways to rehabilitate offenders and helping victims through their hard times.

PERFORMANCE MEASURES:

	2008 Actual	2009 Actual	2010 Actual	2011 Estimate	2011 Forecast
Workload Measures					
Pre-trial conferences - Victim cases	1786	1017	546	561	600
Jury trial weeks	22	18	15	12	12
Bench trial days	23	22	20	13	13
Arraignments	24	23	24	24	24

HISTORICAL INFORMATION AND 2012 APPROVED DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 54,534	$ 58,339	$ 42,628	$ 58,488	$ 52,955	$ 58,488	$ -	0.00%
Benefits Total	$ 18,932	$ 18,279	$ 14,789	$ 20,246	$ 23,051	$ 19,270	$ (975)	-4.82%
Operating Expenditures Total	$ 39,126	$ 4,483	$ 2,748	$ 4,225	$ 2,748	$ 4,225	$ -	0.00%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Victim Assistance Total	$ 112,591	$ 81,101	$ 60,165	$ 82,959	$ 78,754	$ 81,984	$ (975)	-1.18%



VICTIM'S ASSISTANCE FY12 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 2012.
- 4.82% or $975 decrease in benefits primarily due to:
    - Reduction in retirement contributions in the amount of $1,128 or 27.56%.
- No Change in operating expenditures.
- Total decrease of 1.18% or $975.

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

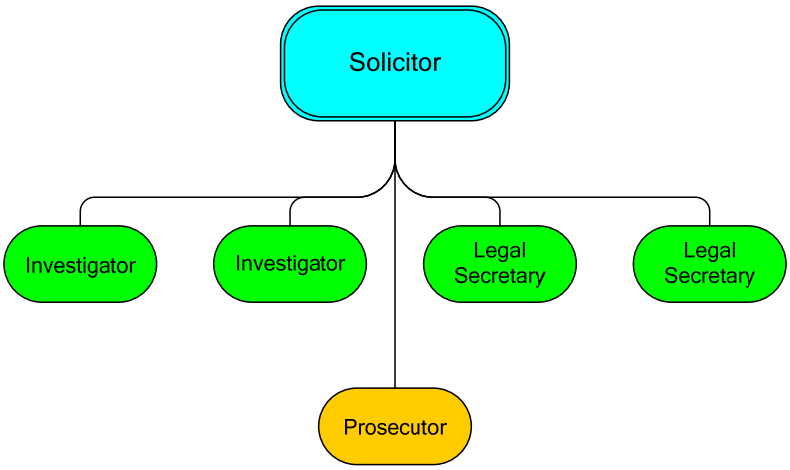
CAPITAL REQUESTS: **NONE**

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, as well as the six cities that transfer their cases to the State Court. 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.
- Request State Court operation to become full-time.

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

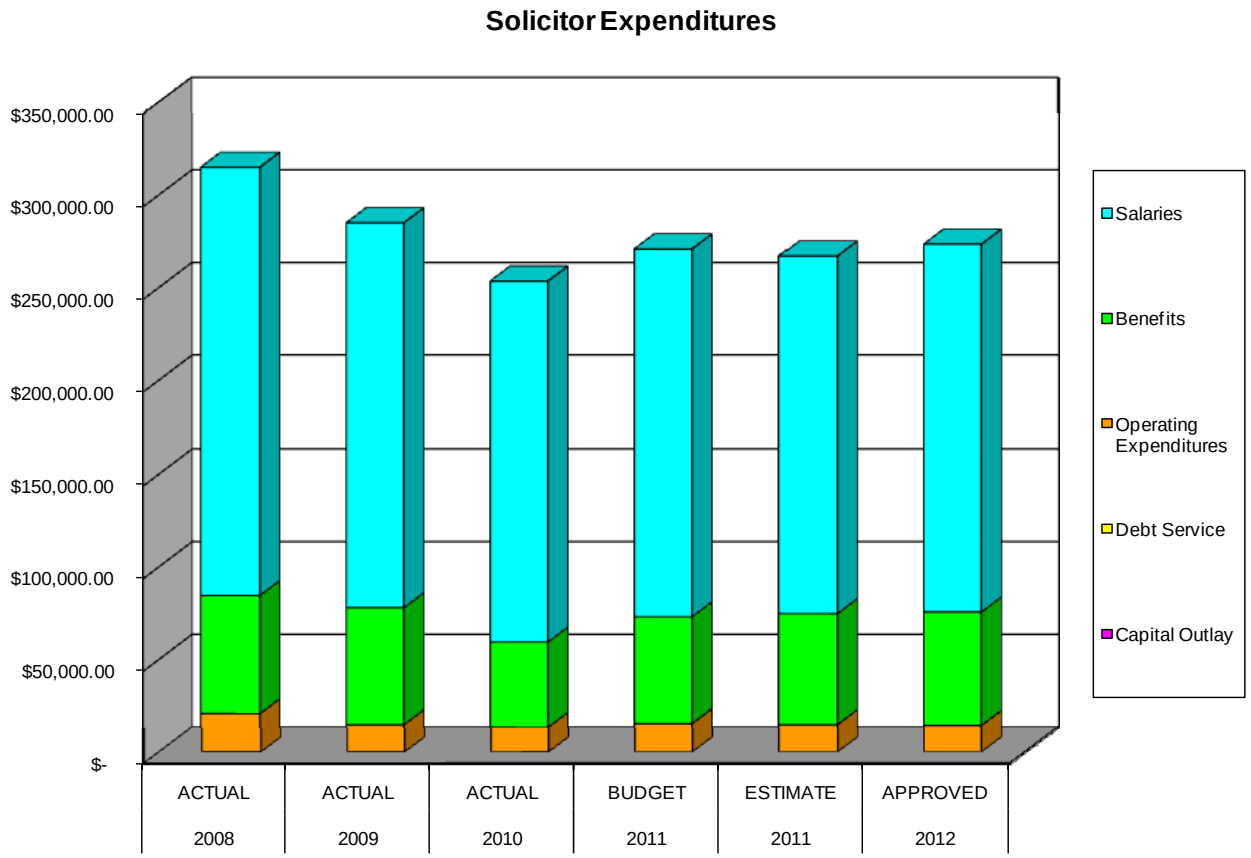
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY12:

- There is a need for a second Assistant Solicitor, and Investigator and a Legal Assistant due to the large increase in cases.

- It is time for the Jackson County Commissioners to sponsor legislation to make the State Court a Full Time Court.
- Economic downfall will cause the caseload to increase and we are sometimes overwhelmed by the cases that are transferred from the six city courts, as well as from the Sheriff's Office, Magistrate Court and the District Attorney's Office.

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 2012 APPROVED DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 230,324	$ 206,926	$ 194,015	$ 197,753	$ 192,190	$ 197,753	$ 0	0.00%
Benefits Total	$ 63,839	$ 63,226	$ 46,092	$ 57,668	$ 59,971	$ 61,264	$ 3,596	6.24%
Operating Expenditures Total	$ 21,228	$ 15,241	$ 13,829	$ 15,858	$ 15,303	$ 14,895	$ (963)	-6.07%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Solicitor' s Total	$ 315,392	$ 285,393	$ 253,936	$ 271,279	$ 267,464	$ 273,912	$ 2,633	0.97%

OFFICE OF SOLICITOR'S FY12 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 2012.
- 6.24% or $3,596 increase in benefits primarily due to:
  - Increases in retirement contributions in the amount of $3,457 or 25.86%.
- 6.07% or $963 decrease in operating expenditures primarily due to:
  - 17.43% or $960 decrease in operating leases.
- Total increase of 0.97% or $2,633.

ADDITIONAL STAFF REQUESTED: Assistant Solicitor, Grade 25, Investigator/Senior Clerk, Grade12 and Legal Assistant/Court Clerk/Secretary, Grade10

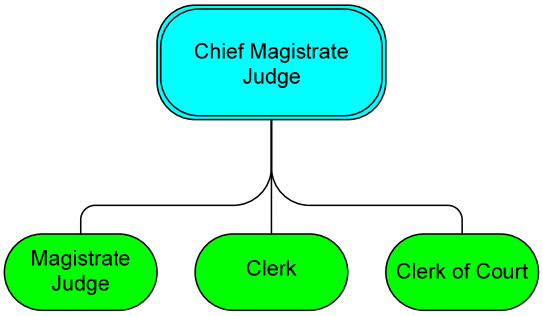
CAPITAL REQUESTS: **NONE**

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.

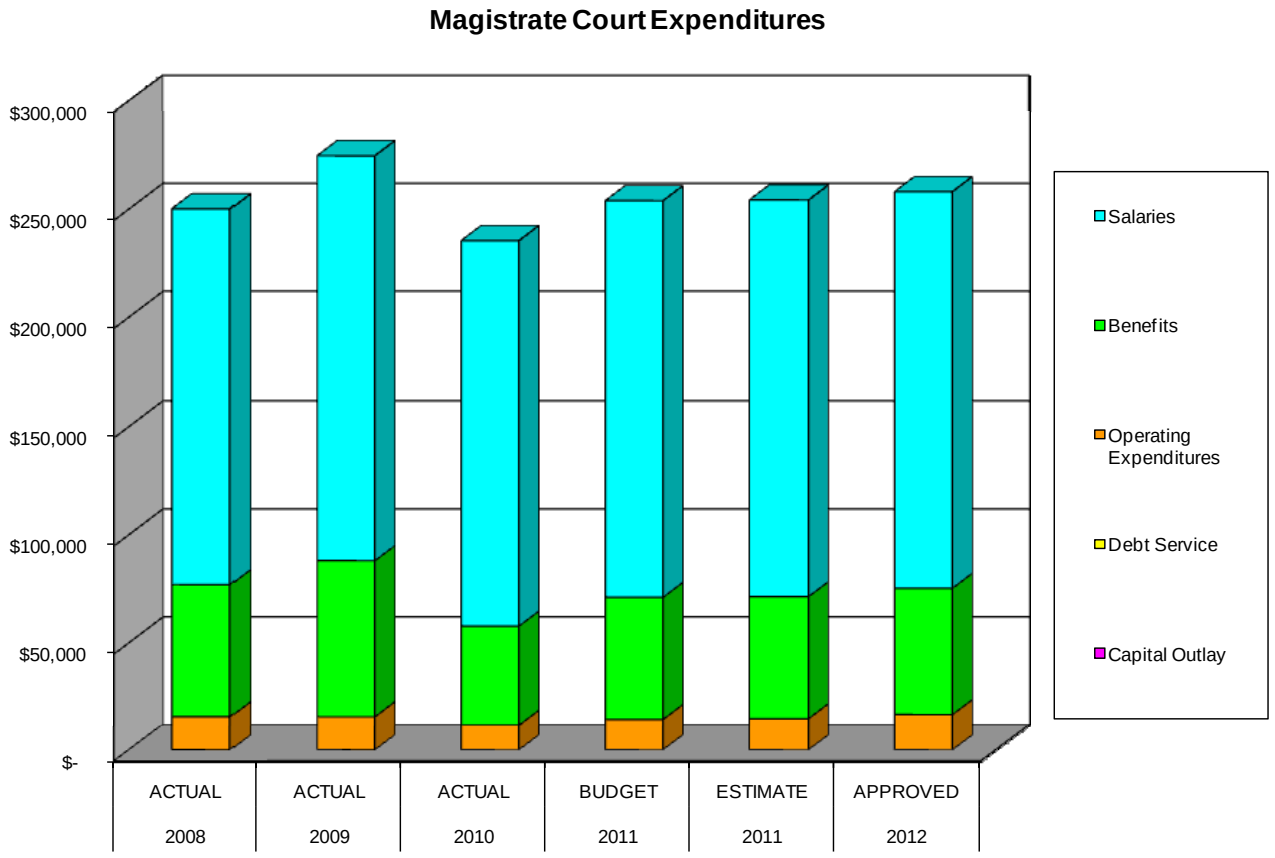
NUMBER OF APPROVED POSITIONS: One elected official and three full-time employees.



GOALS & OBJECTIVES: Continue to attend the ICJE Specialty Courses and to improve communication with each employee.

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 2012 APPROVED DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 173,167	$ 186,654	$ 177,651	$ 182,821	$ 182,821	$ 182,821	$ (0)	0.00%
Benefits Total	$ 61,141	$ 72,273	$ 45,940	$ 56,538	$ 56,491	$ 58,498	$ 1,959	3.47%
Operating Expenditures Total	$ 15,882	$ 15,832	$ 11,887	$ 14,557	$ 14,938	$ 16,849	$ 2,292	15.75%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Magistrate Court Total	$ 250,190	$ 274,759	$ 235,478	$ 253,917	$ 254,250	$ 258,168	$ 4,251	1.67%

MAGISTRATE COURT'S FY12 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 2012.
- 3.47% or $1,959 increase in benefits primarily due to:
  - Increase of 46.93% or $7,026 in retirement contributions for FY 2012.
  - Decreases in Medicare and FICA of $1,165 and $3,955 respectively based on actual expenditures.
- Overall, operating expenditures have increased 15.75% or $2,292 primarily due to:

- 121.14% or $2,292 increase in operating leases due to implementing new equipment..
- Total increase of 1.67% or $4,251.

ADDITIONAL STAFF REQUESTED: **NONE**

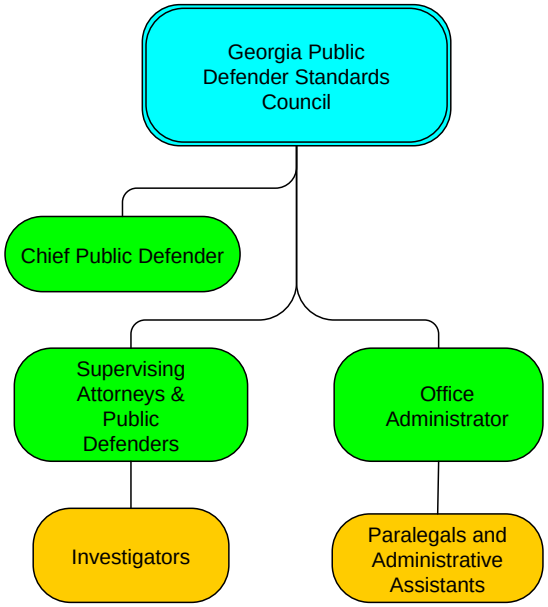
PUBLIC DEFENDER'S OFFICE

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:

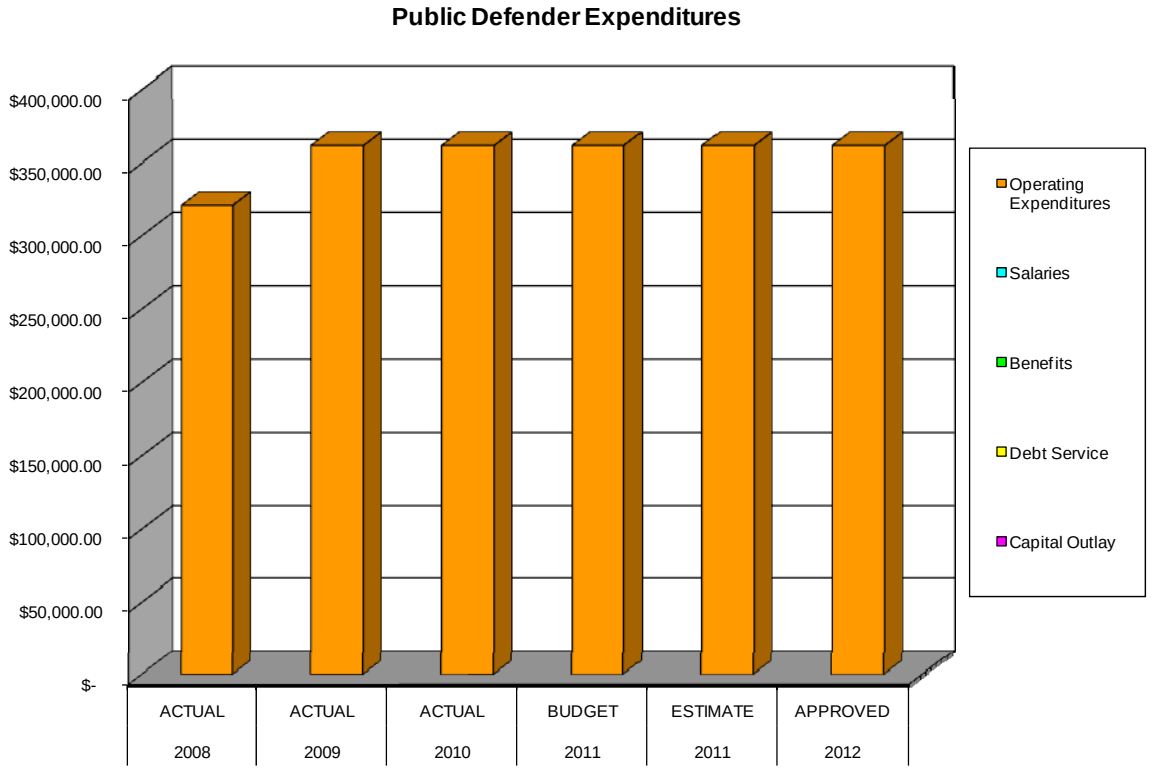
- Increase average number of client contacts per case.
- Better utilize available state-funded resources such as expert witnesses by identifying a larger number of appropriate cases for their use.
- Increase average investigative time per case.
- Increase number of clients for whom the department makes 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 FY12:

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 2012 APPROVED DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Benefits Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Operating Expenditures Total	$ 321,102	$ 361,718	$ 361,718	$ 361,718	$ 361,718	$ 361,718	$ -	0.00%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Public Defender's Total	$ 321,102	$ 361,718	$ 361,718	$ 361,718	$ 361,718	$ 361,718	$ -	0.00%

PUBLIC DEFENDER FY12 BUDGET HIGHLIGHTS:

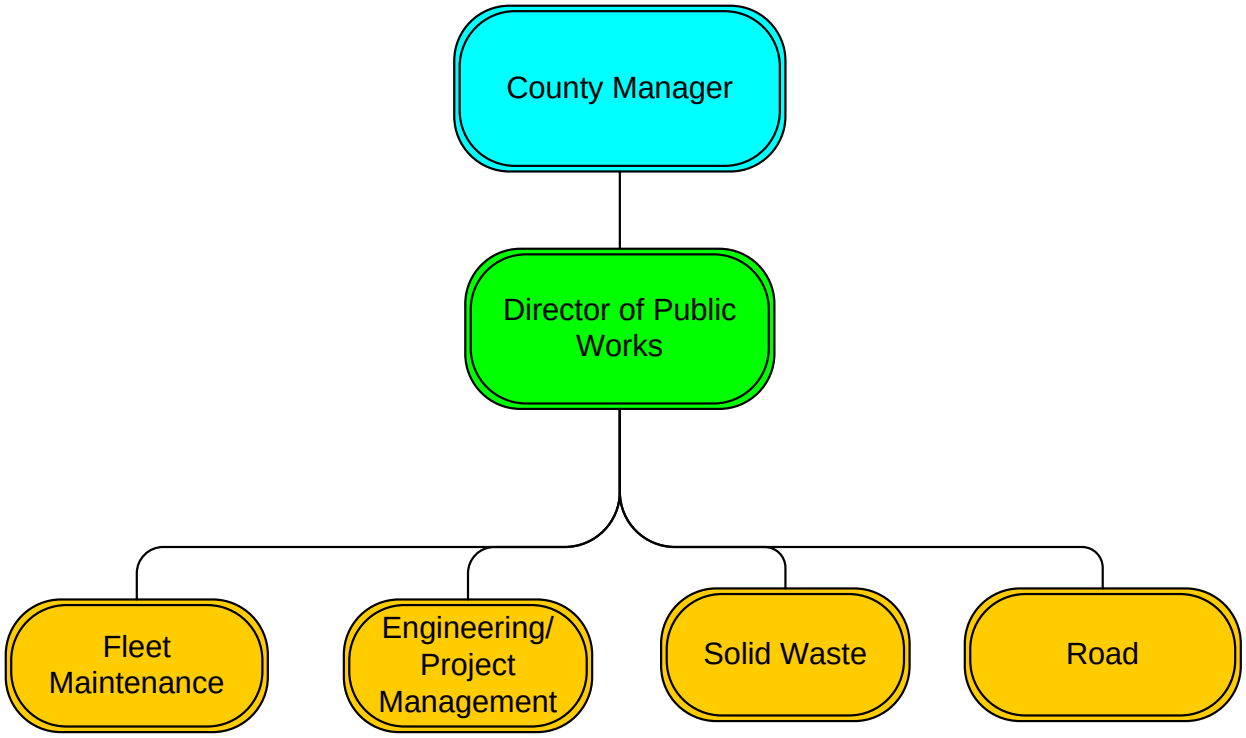
This department became part of the State of Georgia's payroll system in 2005. However, the county budgets, as an intergovernmental expenditure, its share of the cost per the intergovernmental agreement between the county and the Georgia Public Defender Standards Council. The FY 2012 Budget remains unchanged from FY 2011.

ADDITIONAL STAFF REQUESTED: **NONE**

CAPITAL REQUESTS: NONE

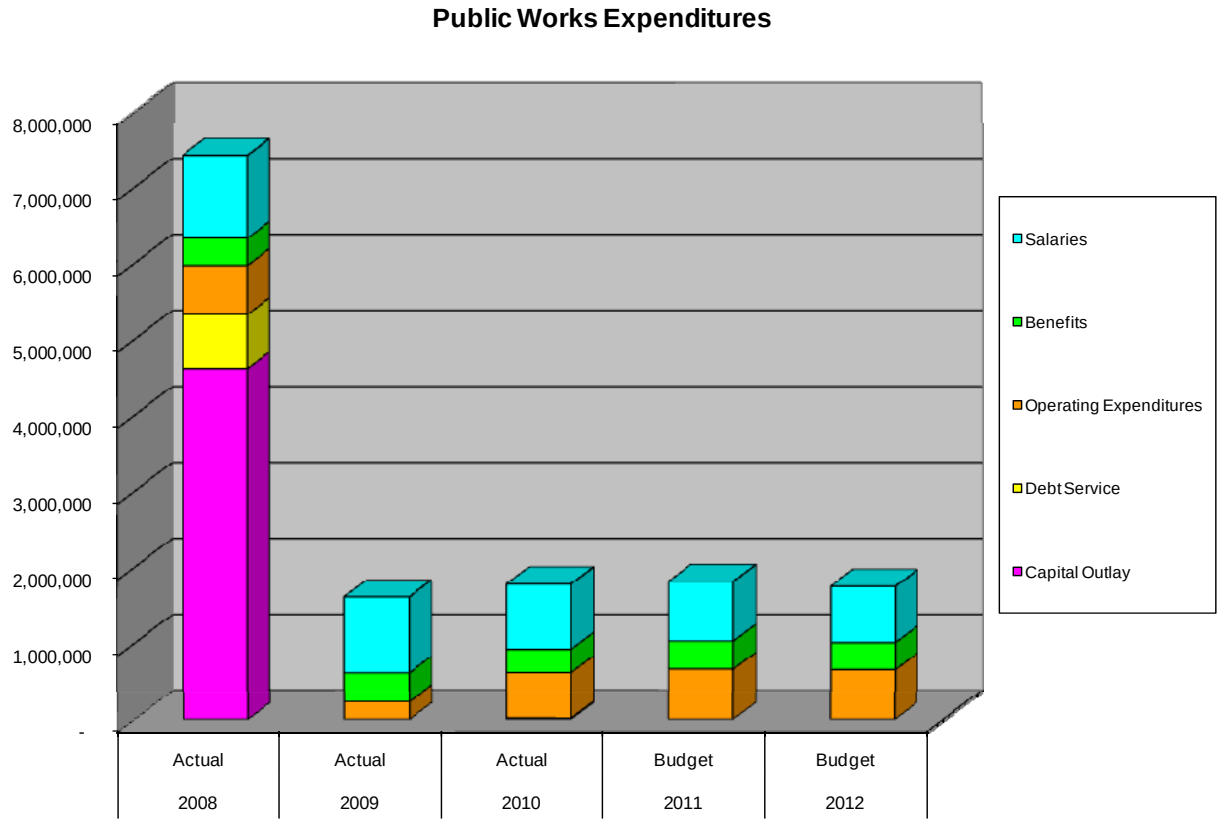
PUBLIC WORKS FUNCTION

The Public Works function is comprised of the following departments: Roads, Engineering and Project Management, Airport (formerly) and Fleet Maintenance. The proposed Public Works FY12 budget is $1,754,533 or 4.93% of the total proposed FY12 General Fund budget. This is a decrease of 3.59% or $65,305 from the approved FY11 budget.



HISTORICAL INFORMATION AND APPROVED 2011 FUNCTION BUDGET

EXPENDITURES BY DEPARTMENT:	2008	2009	2010	2011	2012	DIFFERENCE	Percent
PUBLIC WORKS							
ROAD DEPARTMENT	$ 6,692,980	$ 1,105,150	$ 1,232,336	$ 1,372,795	$ 1,313,506	$ (59,289)	-4.32%
ENGINEERING/PROJECT MANAGEMENT	42,555	20,629	85,122	4,250	7,572	3,322	78.16%
AIRPORT DEPARTMENT	81,577	308	-	-	-	-	N/A
FLEET MAINTENANCE DEPARTMENT	608,438	490,070	469,076	442,793	433,455	(9,338)	-2.11%
TOTAL PUBLIC WORKS	**$ 7,425,550**	**$ 1,616,158**	**$ 1,786,534**	**$ 1,819,838**	**$ 1,754,533**	**$ (65,305)**	**-3.59%**



ROADS

MISSION AND GOALS:

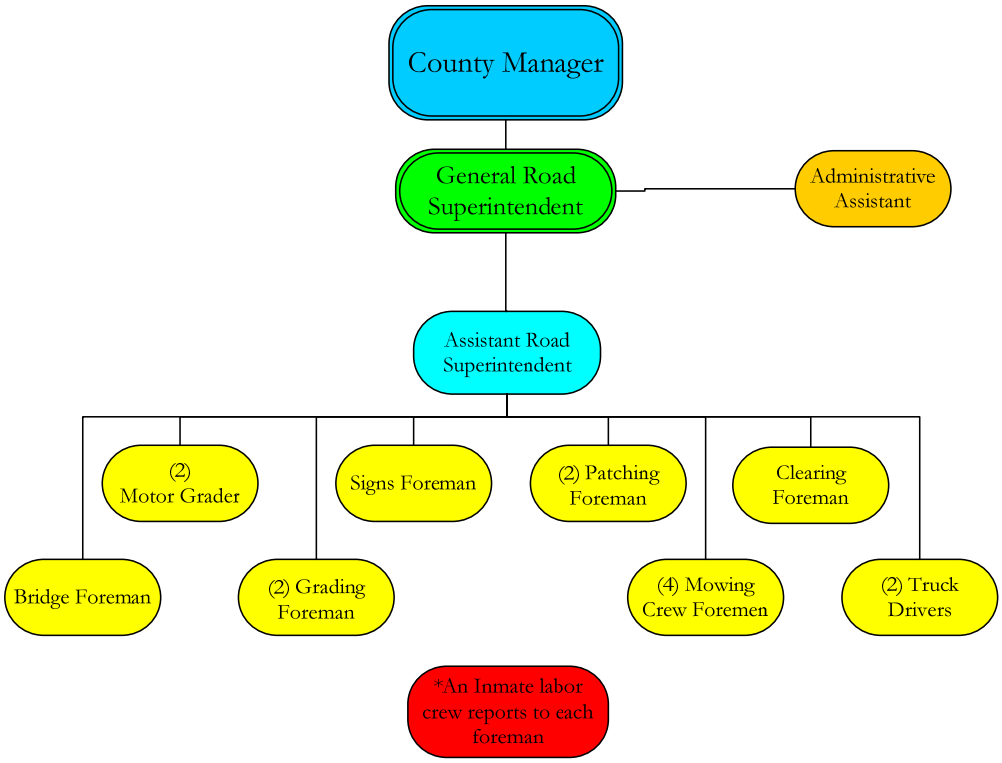
To provide transportation, roads and drainage systems which are safe for all travelers within the county.

- 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.
- 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 FY12:

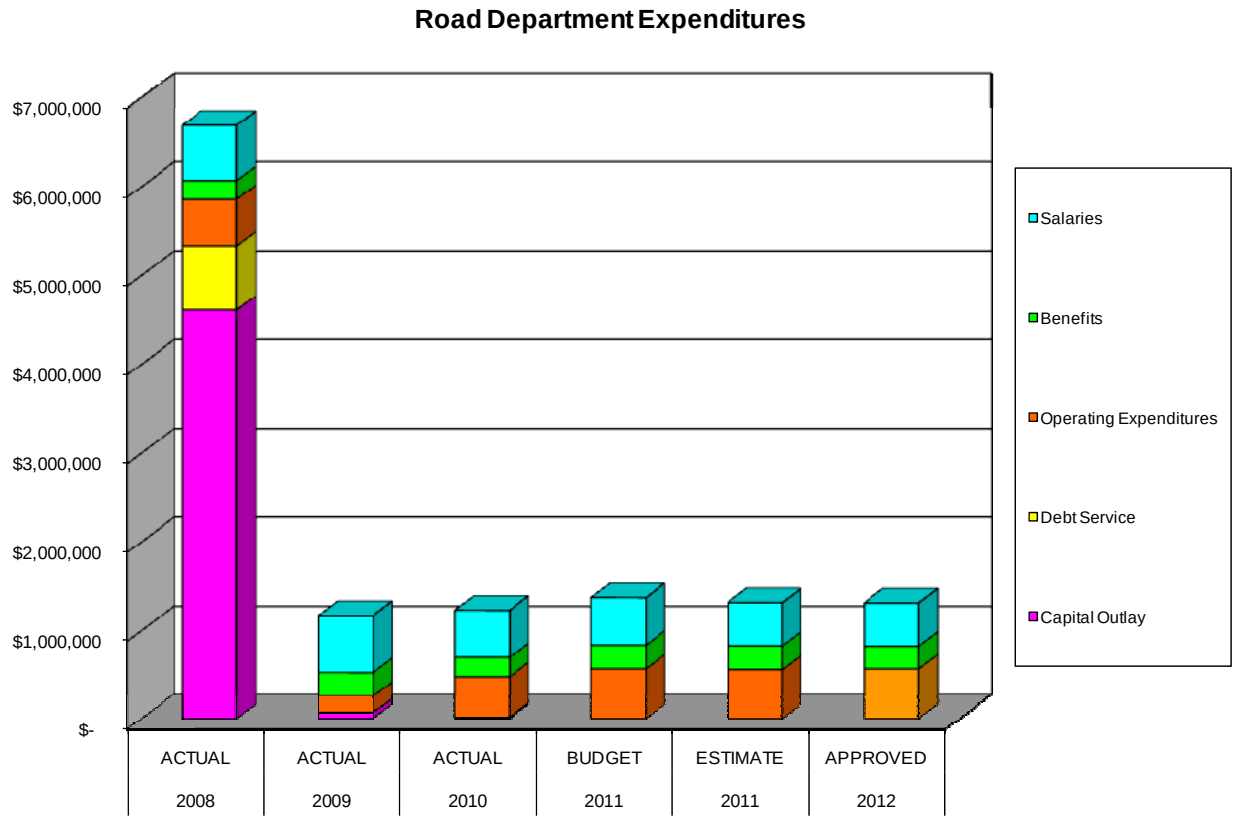
- The biggest issue for the Road Department is the lack of funding for paving and resurfacing. The Road Department has not been provided the funds allocated in previous years due to budget cuts. The road Department needs to pave or resurface approximately 50 miles of roads each year to ward off deterioration of roads systems. The Road Department was only able to pave or resurface 8 miles of road in 2010 and 6.81miles in 2011 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 LMIG program only provides funding for 7-9 miles yearly. This places the financial burden of paving and resurfacing solely on the Jackson County Board of Commissioners.
- 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 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 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 2012 DEPARTMENTAL BUDGET

	2008	2009	2010	2011	2011	2012	DIFFERENCE	PERCENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2012-2011	CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 623,864	$ 643,146	$ 531,313	$ 531,927	$ 482,454	$ 483,793	$ (48,134)	-9.05%
Benefits Total	$ 209,194	$ 268,236	$ 218,349	$ 269,240	$ 270,944	$ 258,088	$ (11,152)	-4.14%
Operating Expenditures Total	$ 527,909	$ 193,769	$ 465,174	$ 571,628	$ 563,313	$ 571,625	$ (3)	0.00%
Debt Service Total	$ 717,245	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$4,614,767	$ 68,508	$ 17,500	$ -	$ -	$ -	$ -	n/a
Road Department Total	$6,692,980	$ 1,173,658	$ 1,232,336	$ 1,372,795	$ 1,316,711	$ 1,313,506	$ (59,289)	-4.32%



ROAD DEPARTMENT'S FY12 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.

- 9.05% or $48,134 decrease in salaries primarily due to:
  - Reduction-in-force of two positions during early FY 2011.
- 4.14% or $11,152 decrease 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.
- No net change in operating expenditures primarily due to:
  - Bringing all operating expenditures in line with past performance and forecasts such as:
    - 41.67% or $25,000 decrease in asphalt.

        - 5,000% or $15,000 increase in maintenance contracts due to extended warranty on heavy equipment.
        - 13.08% or $17,000 increase in fuel and lubricants.
- Total decrease of 4.32% or $59,289.

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

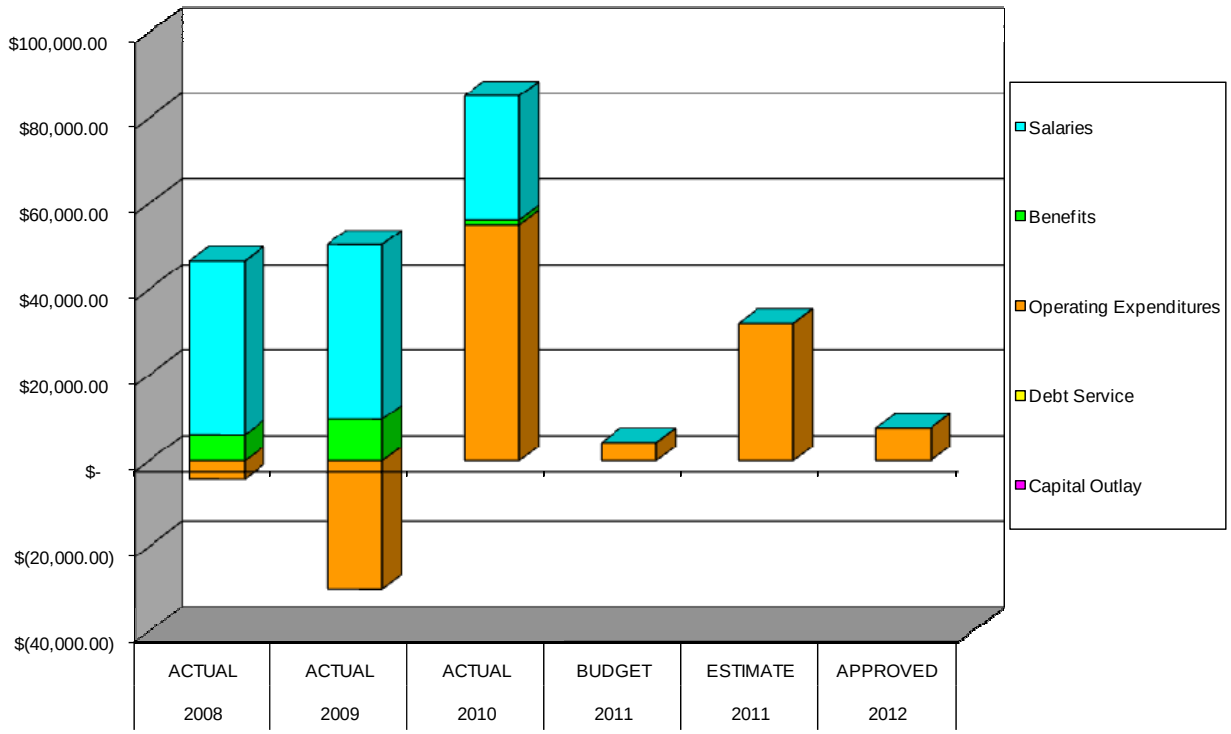
OBJECTIVES:

- 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 FY12: NONE

PERFORMANCE MEASURES: NONE

Engineering/Project Management Expenditures



HISTORICAL INFORMATION AND 2012 APPROVED DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 40,619	$ 40,753	$ 28,925	$ -	$ -	$ -	$ -	n/a
Benefits Total	$ 6,049	$ 9,657	$ 1,125	$ -	$ -	$ -	$ -	n/a
Operating Expenditures Total	$ (4,113)	$ (29,781)	$ 55,071	$ 4,250	$ 31,993	$ 7,572	$ 3,322	78.16%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -		$ -			$ -	n/a
Engineering/Project Mgmt. Total	$ 42,555	$ 20,629	$ 85,122	$ 4,250	$ 31,993	$ 7,572	$ 3,322	78.16%

ENGINEERING AND PROJECT MANAGEMENT FY12 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 increased 78.16% or $3,322 primarily due to the following:
  - $3,972 allocation for a copier in the capital projects office area.
- Total increase of 78.16% or $3,322.

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

AIRPORT

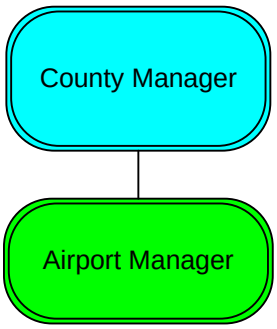
The Airport is a separate operation and is classified as a Component Unit in a Special Revenue Fund. In 2006, an Airport Manager was hired to oversee this operation.

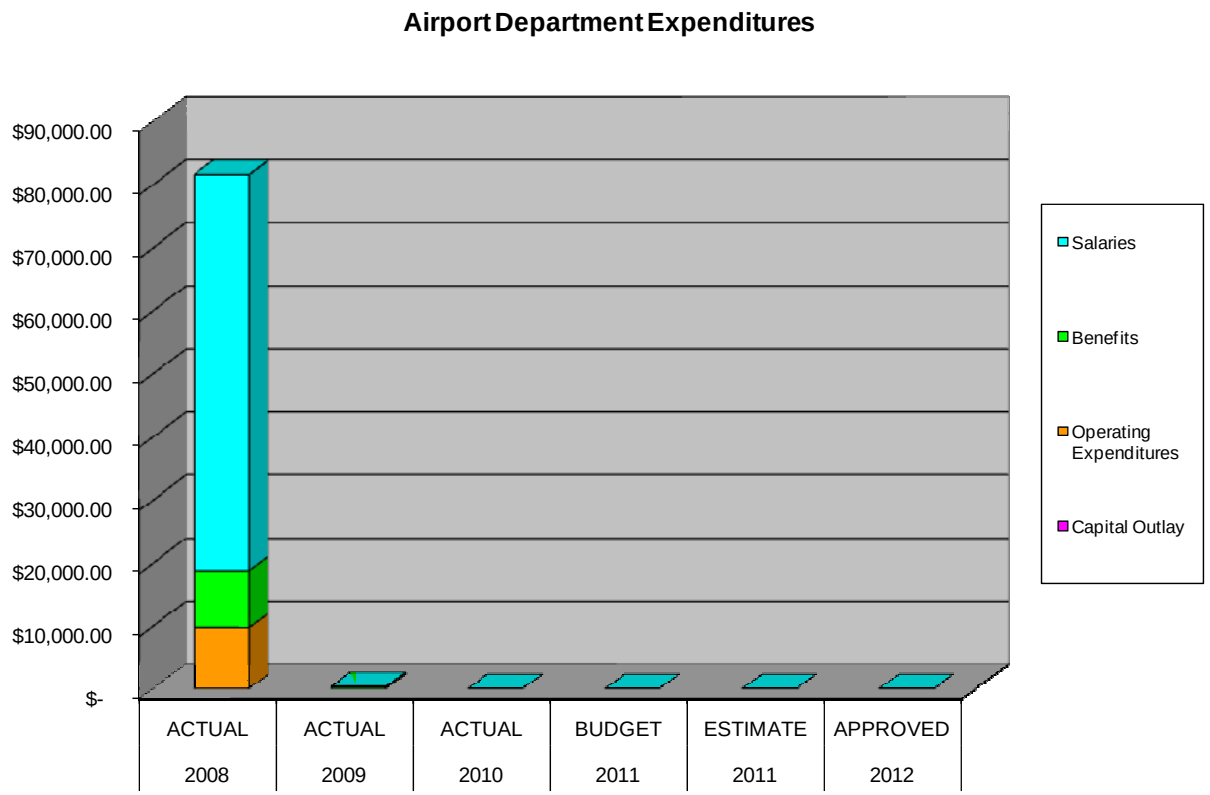
THE DATA SHOWN FOR THE AIRPORT IN THE GENERAL FUND IS FOR HISTORICAL PURPOSES ONLY. THE AIRPORT BUDGET IS NOW SHOWN AS A SEPARATE COMPONENT UNIT FUND (FUND 90) MANAGED BY THE JACKSON COUNTY AIRPORT AUTHORITY.

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 2012 APPROVED DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 62,749	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Benefits Total	$ 9,092	$ 308	$ -	$ -	$ -	$ -	$ -	n/a
Operating Expenditures Total	$ 9,736	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Airport Department Total	$ 81,577	$ 308	$ -	$ -	$ -	$ -	$ -	n/a

AIRPORT'S BUDGET FY12 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 (in 2009) in order to more accurately reflect the total cost of operating the airport as a component unit. All data is shown for historical purposes.

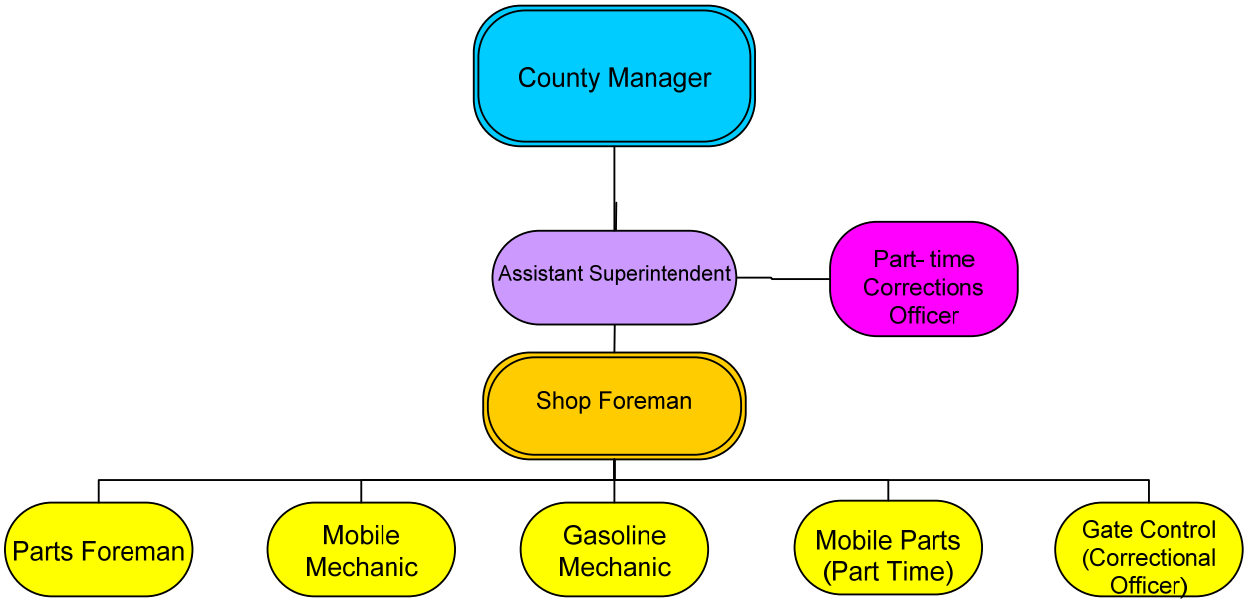
FLEET MAINTENANCE

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 FY12:

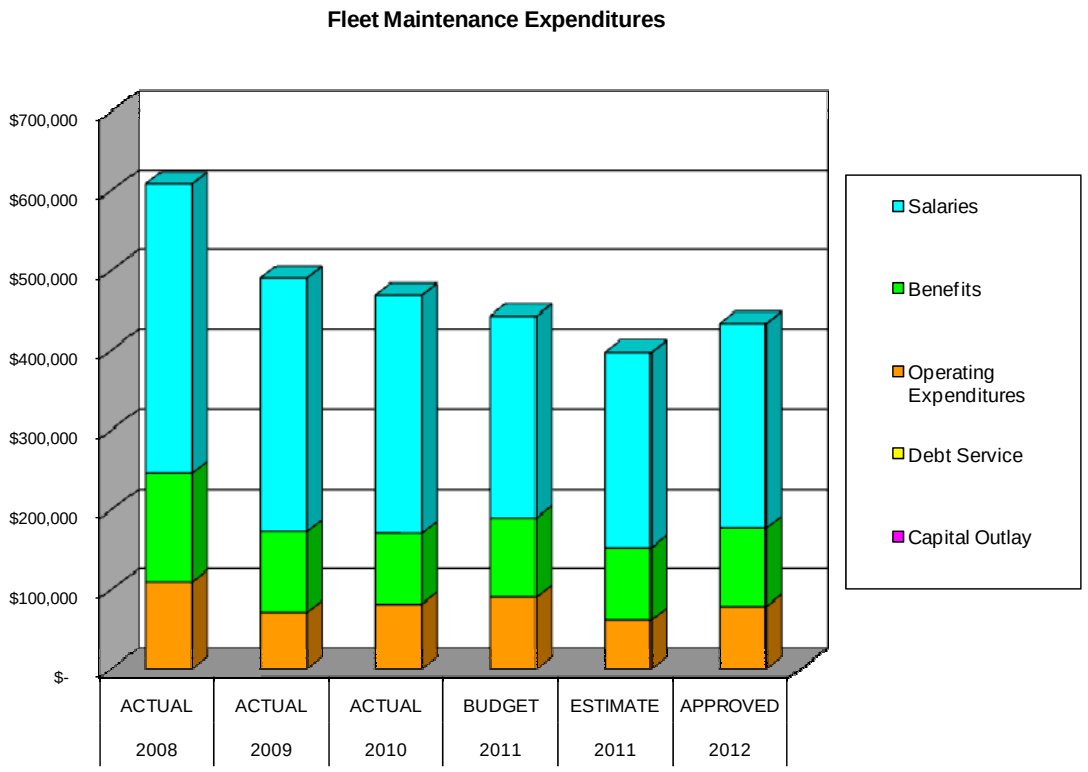
- Lack of funding for a new car lift, which would greatly increase efficiency of repairs.
- Fleet shop was built in the 1950's and is badly in need of updating.

PERFORMANCE MEASURES:

FLEET MAINTENANCE	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2010 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 2012 APPROVED DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 362,544	$ 317,141	$ 298,468	$ 252,772	$ 244,686	$ 256,037	$ 3,266	1.29%
Benefits Total	$ 136,272	$ 101,506	$ 88,837	$ 99,707	$ 90,939	$ 98,389	$ (1,318)	-1.32%
Operating Expenditures Total	$ 109,622	$ 71,423	$ 81,771	$ 90,314	$ 61,720	$ 79,028	$ (11,286)	-12.50%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -		$ -			$ -	n/a
Fleet Maintenance Total	$ 608,438	$ 490,070	$ 469,076	$ 442,793	$ 397,345	$ 433,455	$ (9,338)	-2.11%



FLEET MAINTENANCE FY12BUDGET 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.

- 1.29% or $3,266 increase in salaries primarily due to:
  - 21.23% pr $3,266 increase in part-time salaries based on actual usage of employees.
- 1.32% or $1,318 decrease in benefits primarily due to:
  - Decrease of 15.54% or $3,272 in retirement contributions for FY 2012.
- 12.50% or $11,286 decrease in operating expenditures primarily due to:
  - 100% or $7,000 decrease in capital assets to buildings as some additions to the shop were completed in 2011 such as the lift addition.
  - 22.41% or $2,600 decrease natural gas.
- Total decrease of 2.11% or $9,338.

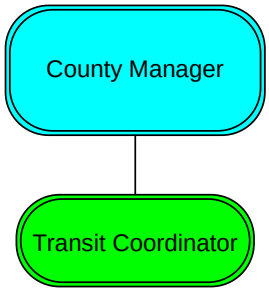
ADDITIONAL STAFF REQUESTED: **Diesel Mechanic, full time**

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.
- **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.

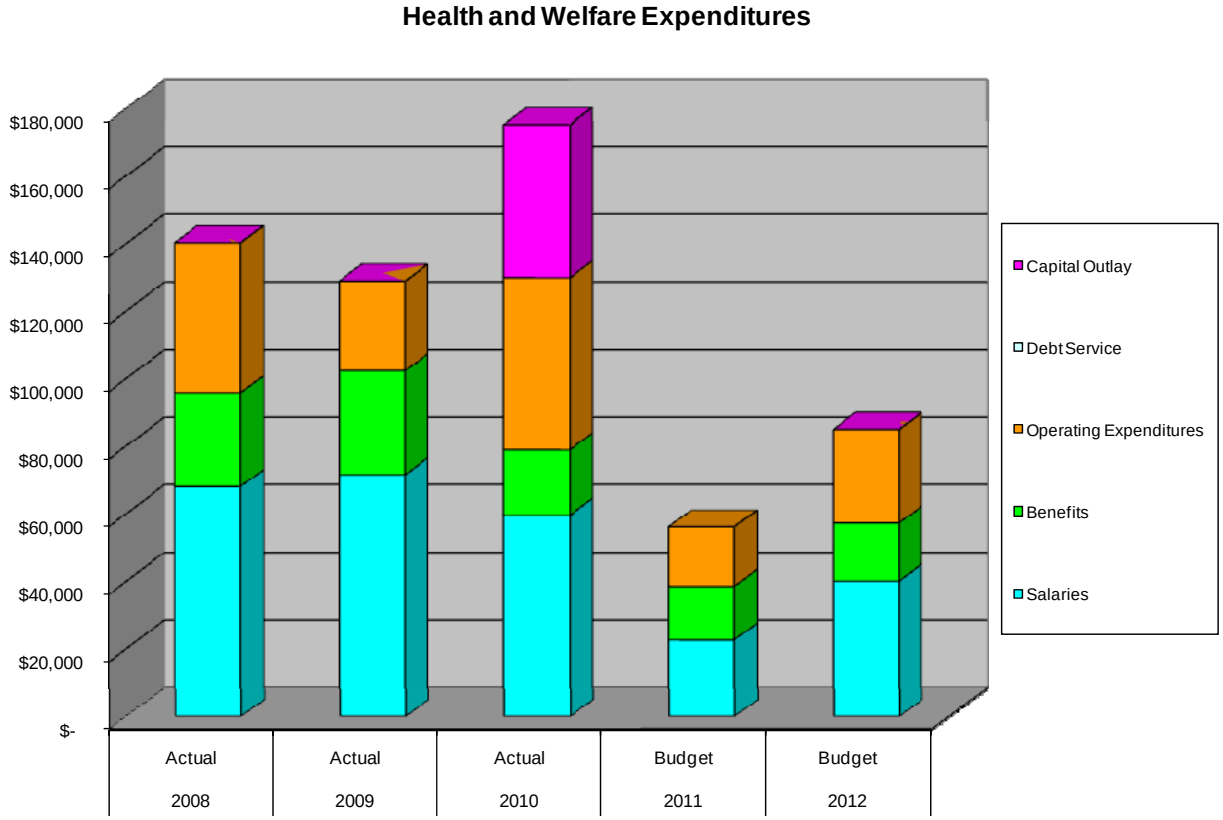
HEALTH AND WELFARE FUNCTION

The proposed Health and Welfare FY12 budget is $85,127 or 0.24% of the total proposed FY12 General Fund budget. This is an increase of 51.36% or $28,885 from the approved FY11 budget.



HISTORICAL INFORMATION AND APPROVED 2012 FUNCTION BUDGET

EXPENDITURES BY DEPARTMENT:	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 APPROVED	DIFFERENCE 2012-2011	Percent Change
HEALTH & WELFARE							
COMPOSTING	$ -	$ -	$ -	$ -	$ -	-	N/A
JACKSON COUNTY TRANSPORT	140,420	129,051	175,274	56,242	85,127	28,885	51.36%
TOTAL HEALTH & WELFARE	**$ 140,420**	**$ 129,051**	**$ 175,274**	**$ 56,242**	**$ 85,127**	**$ 28,885**	**51.36%**

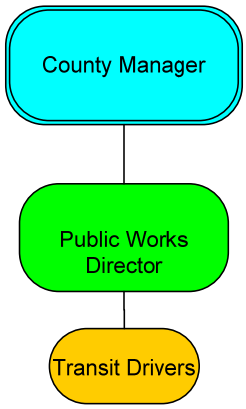


TRANSPORT

MISSION AND GOALS:

Our mission is to provide safe transportation in a courteous and timely manner to the citizens of Jackson County.

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



GOALS:

- To maximize any State & Federal Funding Assistance that is available.
- Provide safe transportation for the citizens of Jackson County.
- To provide a positive work environment and training program for our employees.

OBJECTIVES:

- To accommodate as many citizen transportation needs as possible.
- To provide courteous and timely service.
- To achieve a high level of work force productivity.
- Continuing our effort to increase ride revenue through marketing.

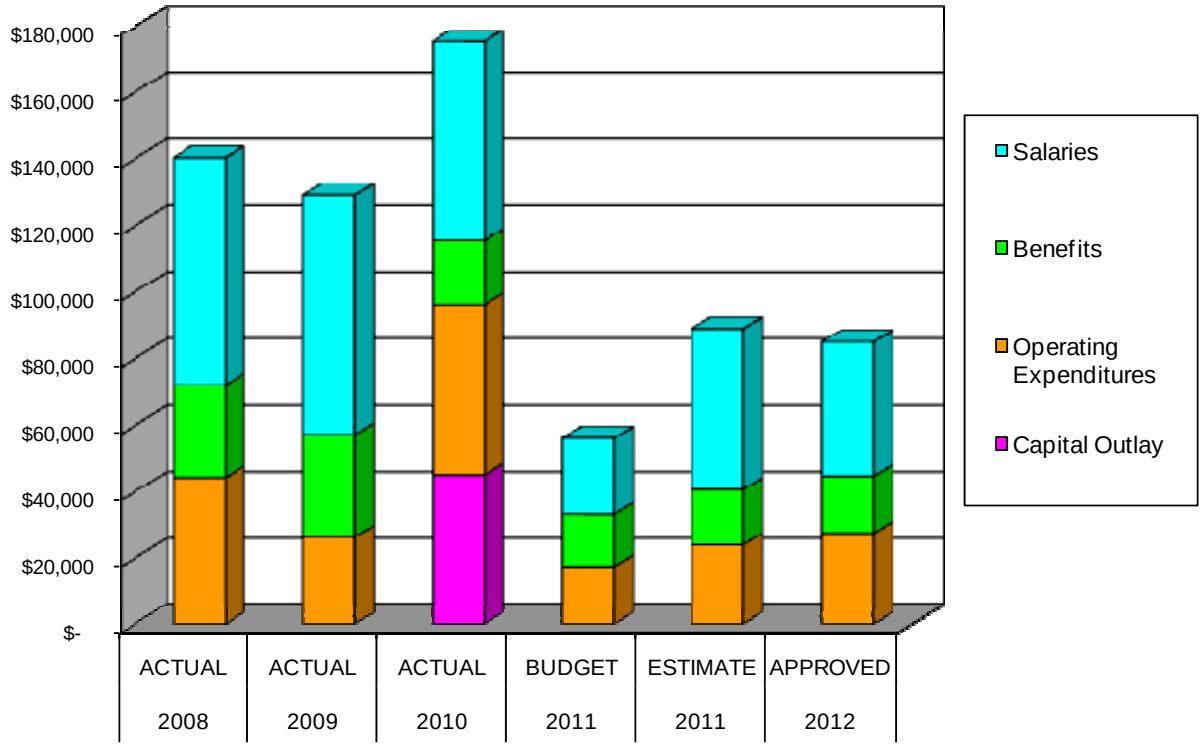
PERFORMANCE MEASURES:

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 FY12:

- The biggest single issue is meeting the needs of the citizens. The hiring of an additional part-time driver would be a great benefit.

Transport Expenditures



HISTORICAL INFORMATION AND 2012 APPROVED DEPARTMENTAL BUDGET

	2008	2009	2010	2011	2011	2012	DIFFERENCE	PERCENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2012-2011	CHANGE
OBJECT OF EXPENDITURE								
Salaries Total	$ 68,204	$ 71,771	$ 59,742	$ 22,816	$ 48,319	$ 40,305	$ 17,489	76.65%
Benefits Total	$ 27,813	$ 30,767	$ 19,351	$ 15,905	$ 16,645	$ 17,150	$ 1,245	7.83%
Operating Expenditures Total	$ 44,403	$ 26,513	$ 50,981	$ 17,521	$ 24,128	$ 27,672	$ 10,152	57.94%
Debt Service Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Capital Outlay Total	$ -	$ -	$ 45,200	$ -	$ -	$ -	$ -	n/a
Transport Total	$ 140,420	$ 129,051	$ 175,274	$ 56,242	$ 89,092	$ 85,127	$ 28,885	51.36%

TRANSPORT'S FY12 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.

- 76.65% or $17,489 increase in salaries primarily due to:
  - In FY 2011 the budget was based on no renewal the GDOT transit contract that expires on June 30th each year. For FY 2012, the service was renewed for the whole year and budgeted accordingly.
- 7.83% or $1,1245 increase in benefits primarily due to:
  - In FY 2011 the budget was based on no renewal the GDOT transit contract that expires on June 30th each year. For FY 2012, the service was renewed for the whole year and budgeted accordingly.
- 57.94% or $10,152 increase in operating expenditures.
  - In FY 2011 the budget was based on no renewal the GDOT transit contract that expires on June 30th each year. For FY 2012, the service was renewed for the whole year and budgeted accordingly.
- Total increase of 51.36% or $28,885.

ADDITIONAL STAFF REQUESTED: **NONE**

***CAPITAL REQUESTS*: NONE**

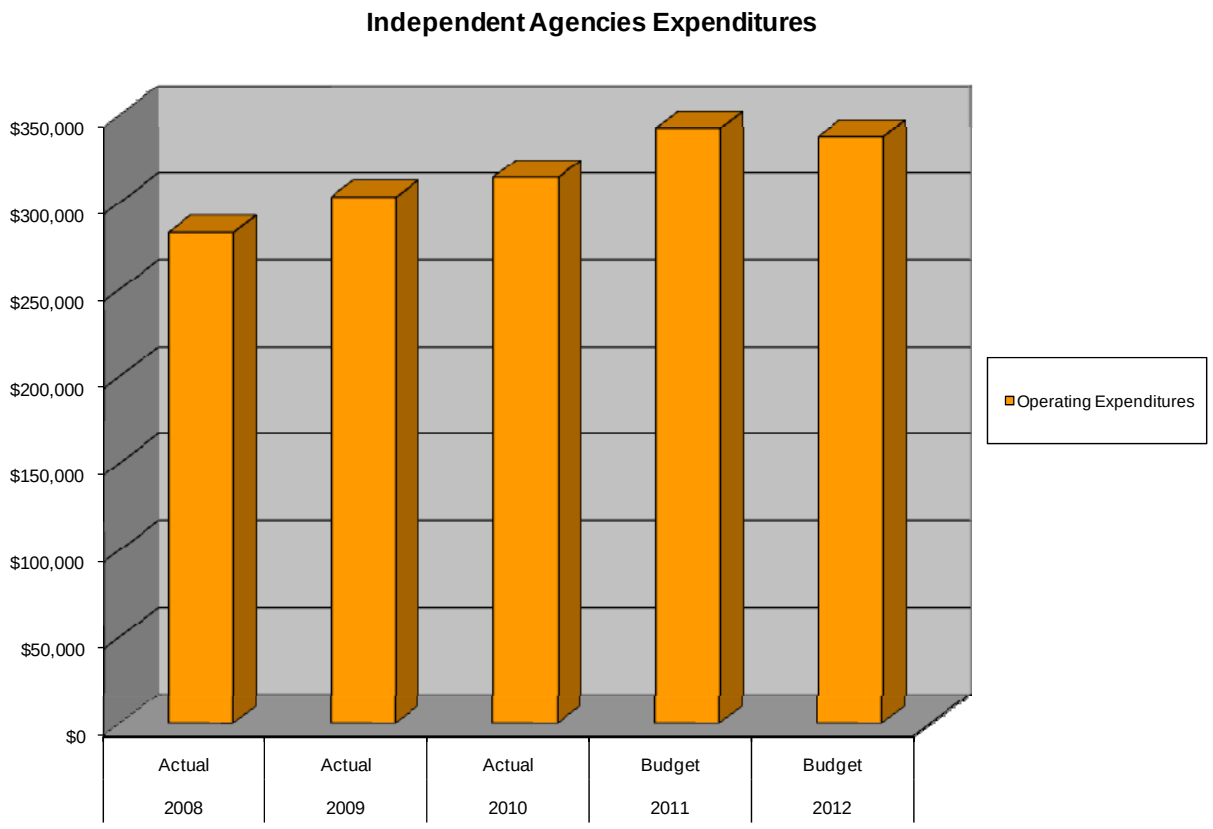
INDEPENDENT AGENCIES

The FY 2012 Budget includes $337,659 in General Fund funding for Independent Agencies or less than 1% of the total General Fund Operating Budget. This represents a slight decrease of 1.37% from the FY11 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

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Grant in Aid-Piedmont Regional Library[1]	$ 69,103	$ 70,750	$ 70,750	$ 35,000	$ 70,750	$ 35,000	$ -	0.00%
Grant in Aid-Commerce Library	3,566	7,238	7,533	15,000	7,533	15,000	-	0.00%
Grant in Aid-Jefferson Library	1,023	2,607	4,387	15,000	4,387	15,000	-	0.00%
Grant in Aid-Maysville Library	2,558	5,636	4,888	15,000	4,288	15,000	-	0.00%
Grant in Aid-Nicholson Library	1,250	3,077	3,464	5,000	3,464	5,000	-	0.00%
Grant in Aid-Braselton Library	-	6,503	5,452	5,000	5,452	5,000	-	0.00%
Grant in Aid-Pendergrass Library	-	1,600	1,144	5,000	1,144	5,000	-	0.00%
Grant in Aid-Talmo Regional Library	-	2,589	2,381	5,000	2,381	5,000	-	0.00%
Other Professional Fees - Health Dept.[3]	-	-	-	-	-	-	-	n/a
West Jackson Library Project		-	-	-	-	-	-	n/a
Postage - Health Dept	-	-	-	-	-	-	-	n/a
Supplies - Health Dept.	-	-	-	-	-	-	-	n/a
Grant in Aid-Jackson County Health Dept.	-	-	-	-	-	-	-	n/a
Repairs/Bldgs & Grnd - Health Dept.	-	-	-	-	-	-	-	n/a
Nonstructural Improvements - Health Dept.	-	-	-	-	-	-	-	n/a
Grant in Aid-DFACS	42,134	42,134	42,134	42,134	42,134	42,134	-	0.00%
Grant in Aid-DFACS - Misc.	-	-	1	-	-	-	-	n/a
Grant in Aid-NE GA Mental Health	12,045	12,045	12,045	12,767	12,045	12,767	-	0.00%
NE GA Mental Health - Insurance	-	-	-	-	-	-	-	n/a
NE GA Mental Health - Utilities	-	-	-	-	-	-	-	n/a
NE GA Mental Health - Water & Sewer	1,969	2,493	2,520	2,500	2,436	2,500	-	0.00%
NE GA Mental Health - Repairs/Bldgs	-	-	5,536	-	-	-	-	n/a
NE GA Mental Health - Nonstructural Impr.	-	-	-	-	-	-	-	n/a
Grant in Aid-Oconee River Soil & Water[1]	-	2,250	3,375	4,500	4,500	4,500	-	0.00%
Jackson Creative Motor Fuel & Lubricants	3,661	-	3,661	3,661	3,661	3,661	-	0.00%
Grant in Aid-Subsidy-Jackson Creative	6,741	-	6,741	6,741	6,741	6,741	-	0.00%
Repairs/Bldgs & Grnds-Jackson Creative	-	379	(1,105)	4,598	-	4,598	-	0.00%
Grant in Aid - Forestry Commission[2]	4,764	4,261	5,326	10,652	15,978	15,978	5,326	50.00%
Advertisements - Economic Development	-	1,516	-	-	-	-	-	n/a
Travel Expenditures - Economic Development	-	-	-	-	-	-	-	n/a
Legal - Economic Development	-	7,835	4,486	20,000	1,725	10,000	(10,000)	-50.00%
Conferences & Training - Economic Dev.	-	-	-	-	-	-	-	n/a
Auditing - Economic Development	3,837	5,900	4,506	4,500	4,500	4,500	-	0.00%
Dues - Economic Development	-	-	-	-	-	-	-	n/a
Other Professional Fees - Economic Dev.	-	-	-	-	-	-	-	n/a
Chamber of Commerce-Operating - Ec. Dev.	60,000	100,000	100,000	100,000	100,000	100,000	-	0.00%
Miscellaneous - Economic Development	40,000	-	890	-	-	-	-	n/a
Incentive Package - Economic Development	-	-	-	-	-	-	-	n/a
Certified Literate Community Program	10,280	10,280	10,280	10,280	10,280	10,280	-	0.00%
Peace Place Program	10,000	-	-	10,000	10,000	10,000	-	0.00%
Boys and Girls Club	10,000	14,000	14,000	10,000	10,000	10,000	-	0.00%
Total Independent Agencies	**$ 282,930**	**$ 303,093**	**$ 314,395**	**$ 342,333**	**$ 323,399**	**$ 337,659**	**$ (4,674)**	**-1.37%**



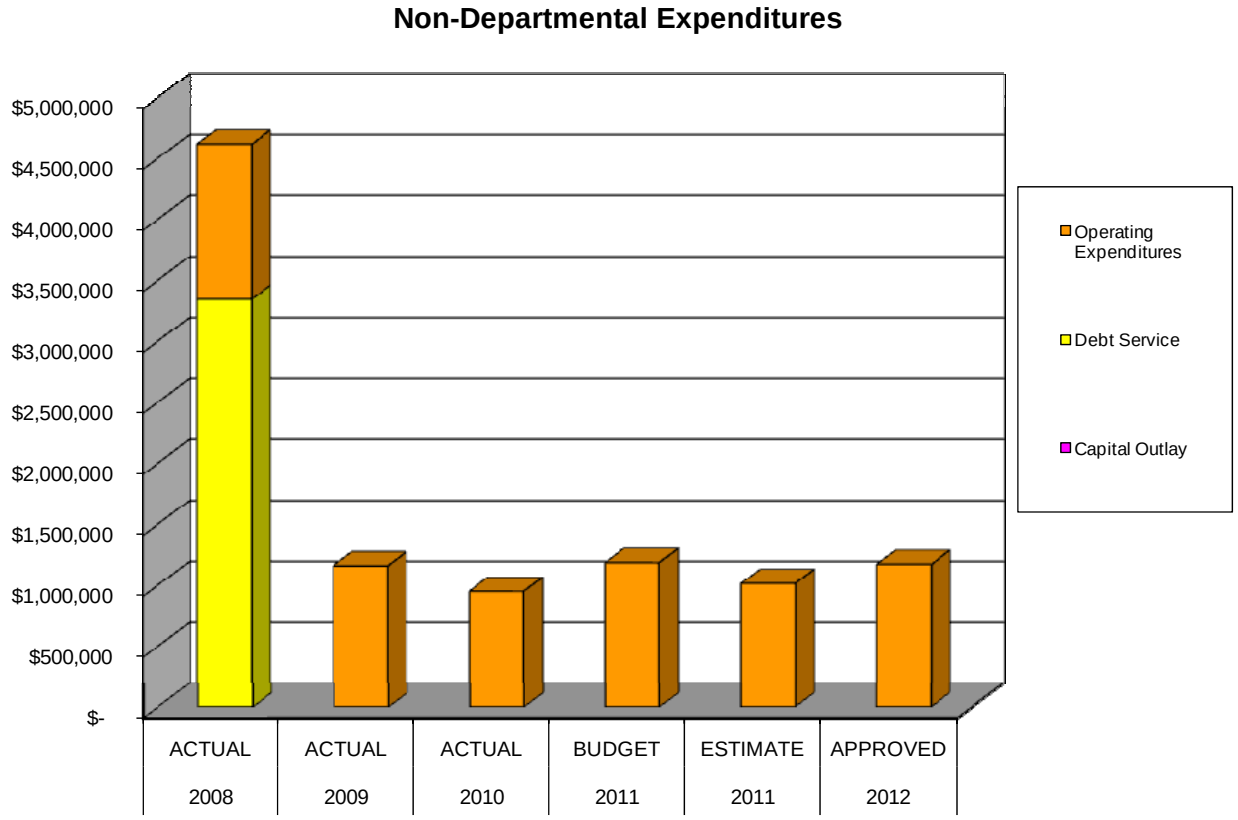
INDEPENDENT AGENCIES FY12 BUDGET HIGHLIGHTS: There is a slight decrease of $4,764 from FY11 due a $10,000 or 50% decrease in legal fees for the Industrial Development Authority.

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 FY12 Non-Departmental budget is $1,177,363 or 3.31% of the total FY12 General Fund Budget. This is a decrease of 1.17% or $13,932 compared to the FY 2011.

HISTORICAL INFORMATION AND 2012 APPROVED DEPARTMENTAL BUDGET

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE								
Operating Expenditures Total	$ 1,271,369	$ 1,164,454	$ 955,497	$ 1,191,295	$ 1,021,434	$ 1,177,363	$ (13,932)	-1.17%
Total Debt Service	$ 3,352,195	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Total Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Total Non-Departmental	$ 4,623,564	$ 1,164,454	$ 955,497	$ 1,191,295	$ 1,021,434	$ 1,177,363	$ (13,932)	-1.17%



NON-DEPARTMENTAL FY12 BUDGET HIGHLIGHTS:

- Costs in the General Fund Non-Departmental Budget for FY 2012 include:
  - $189,799 for the maintenance and operation of the County Administration Building, an increase of 4.58% or $8,314.
  - $48,888 for General Administrative dues, representing an increase of 4.53% or $2,117 from FY 2011.
  - $238,740 for Street Lighting, an increase of 14.54% or $30,299 based on actual and budgeted 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 FY12 Transfers Out budget is $11,932,255 or approximately 33.5% of the total proposed FY12 General Fund Budget. This category has decreased 4.25% or $529,399 from the approved FY11 General Fund Budget.

BUDGET HIGHLIGHTS:

The FY12 Budget includes the following transfers:

	FY12 Budget
General Fund to:	
Special Revenue Funds:	
Senior Center	$ 273,944
Parks & Recreation	614,018
Hurricane Shoals	73,837
Ambulance Service	2,307,120
Keep Jackson County Beautiful	58,169
Emergency Management Agency	65,487
Planning & Zoning	216,375
Protective Inspections	46,320
Enterprise Funds:	
Transfer Station	496,589
Debt Service Fund	5,327,614
Component Units:	
Water Authority	2,087,006
Airport Authority	89,390
Health Department	276,357
Total Operating Transfer:	$11,932,255

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT: NAME: Geographic Information Systems

OBJECT OF EXPENDITURE	NUMBER 5106	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
Salaries - Regular[1]	5106.0102	75,553	79,865	83,630	83,665	83,665	98,555	$ 14,890	17.80%
Salaries - Part Time	5106.0103	16,827	11,356	3,066	2,000	5,297	5,000	3,000	150.00%
Salaries - Overtime	5106.0105	56	34	13	-	13	-	-	n/a
Salaries Total		**$ 92,436**	**$ 91,255**	**$ 86,709**	**$ 85,665**	**$ 88,975**	**$ 103,555**	**$ 17,890**	**20.88%**
Unemployment Insurance	5106.0108	81	$ 156	$ 242	$ 201	$ 201	$ 306	$ 105	52.24%
Medicare	5106.0109	1,291	1,248	1,198	1,213	1,250	1,429	216	17.80%
FICA	5106.0110	5,518	5,338	5,123	5,187	5,200	6,110	923	17.80%
Retirement	5106.0111	2,868	4,322	48	5,857	5,857	3,345	(2,512)	-42.88%
Health Insurance	5106.0112	16,151	14,551	17,976	16,433	16,500	21,637	5,205	31.67%
Workers' Compensation Insurance	5106.0113	58	71	70	860	860	1,012	153	17.80%
Benefits Total		**$ 25,967**	**$ 25,686**	**$ 24,657**	**$ 29,750**	**$ 29,868**	**$ 33,840**	**$ 4,090**	**13.75%**
Personal Services Total		**$ 118,403**	**$ 116,940**	**$ 111,366**	**$ 115,415**	**$ 118,843**	**$ 137,395**	**$ 21,980**	**19.04%**
Books and Periodicals	5106.0219	$ -	$ 20	$ 4,362	$ 500	$ -	$ 500	$ -	0.00%
Postage	5106.0224	-	193	25	75	1	50	(25)	-33.33%
General Operating Supplies	5106.0225	1,282	1,925	2,207	2,500	450	1,900	(600)	-24.00%
Advertisements	5106.0226	-	496	-		-	-	-	n/a
Specialty Supplies	5106.0227	-	-	-		-	-	-	n/a
Hardware/Operating Supply	5106.0241	-	-	-		-	-	-	n/a
Fuel & Lubricants	5106.0243	246	292	494	600	392	600	-	0.00%
Tires & Batteries	5106.0248	-	350	-	-	-	50	50	n/a
Small Tools	5106.0249	-	-	-	-	-	-	-	n/a
Travel Expenditures	5106.0307	552	324	93	500	25	300	(200)	-40.00%
Legal	5106.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5106.0309	3,611	25	635	2,000	150	1,800	(200)	-10.00%
Purchased/Contracted Services[4]	5106.0317	2,325	2,400	1,680	1,600	1,560	1,560	(40)	-2.50%
Dues	5106.0318	120	120	120	200	120	150	(50)	-25.00%
Other Professional Fees[2]	5106.0320	2,000	8,132	9,930	13,000	-	9,500	(3,500)	-26.92%
Rewards & Damages	5106.0321	-	-	-	-	-	-	-	n/a
Communications	5106.0326	904	496	906	803	724	800	(3)	-0.37%
Maintenance Contracts[3]	5106.0328	4,543	10,888	8,040	10,650	9,500	10,650	-	0.00%
Property & Liability Insurance	5106.0330	661	524	792	800	788	792	(8)	-1.00%
Electricity	5106.0332	-	-	-	-	-	-	-	n/a
Natural Gas	5106.0333	-	-	-	-	-	-	-	n/a
Repairs to Autos	5106.0361	3	370	84	300	-	300	-	0.00%
Operating Leases	5106.0367	3,970	3,951	3,745	4,788	4,788	4,788	-	0.00%
Capitalized Computer Hardware	5106.0464	-	-	-	-	-	-	-	n/a
Capitalized Computer Software	5106.0465	-	-	5,012	6,000	-	-	(6,000)	-100.00%
Software	5106.0466	95	654	354	-	-	500	500	n/a
Computer Hardware & Peripherals	5106.0468	2,785	-	-	-	-	-	-	n/a
Expendable Equipment	5106.0476	-	-	12,211	-	200	9,500	9,500	n/a
Geodetic Services	5106.0500	27,450	-	-	-	-	-	-	n/a
Census	5106.0504	-	82	1,412	-	-	-	-	n/a
Operating Expenditures Total		**$ 50,547**	**$ 31,243**	**$ 52,102**	**$ 44,316**	**$ 18,698**	**$ 43,740**	**$ (576)**	**-1.30%**
Debt Service - Principal		$ -	$ -	$ -	$ -			$ -	n/a
Debt Service - Interest		-	-	-	-			-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**			**$ -**	**n/a**
Geographic Information Systems Total		**$ 168,950**	**$ 148,184**	**$ 163,468**	**$ 159,731**	**$ 137,541**	**$ 181,135**	**$ 21,404**	**13.40%**

(1) GIS will split one employee 50% of the time with Protective Inspection for FY 2012.

(2) Modified flyover tiles with Photoscience

(3) ESRI - $9,200 plus any additional increases; Duplicating Products est. $500, Maplogic $500, Applied Images Services $450

(4) Real Estate Survey Reports - Smart Numbers

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT: 07 NAME: COUNTY MANAGER

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE	**5107**								
Salaries - Regular	5107.0102	$ 216,028	$ 147,860	$ 136,298	$ 101,303	$ 235,058	$ 133,543	$ 32,240	31.83%
Salaries - Part Time	5107.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5107.0105	-	-	-	-	-	-	-	n/a
Salaries Total		**$ 216,028**	**$ 147,860**	**$ 136,298**	**$ 101,303**	**$ 235,058**	**$ 133,543**	**$ 32,240**	**31.83%**
Unemployment Insurance	5107.0108	$ 113	$ 78	$ 204	$ 201	$ 500	$ 102	$ (99)	-49.25%
Medicare	5107.0109	3,005	2,016	1,860	1,469	3,000	1,936	467	31.83%
FICA	5107.0110	12,576	8,415	7,952	6,281	6,650	8,280	1,999	31.83%
Retirement	5107.0111	9,780	10,302	8,104	8,496	8,200	12,284	3,788	44.59%
Health Insurance	5107.0112	24,578	21,893	19,503	16,335	16,000	11,379	(4,956)	-30.34%
Workers' Compensation Insurance	5107.0113	234	282	267	382	415	432	50	12.99%
Benefits Total		**$ 50,287**	**$ 42,985**	**$ 37,890**	**$ 33,164**	**$ 34,765**	**$ 34,413**	**$ 1,249**	**3.77%**
Personal Services Total		**$ 266,315**	**$ 190,845**	**$ 174,188**	**$ 134,467**	**$ 269,823**	**$ 167,956**	**$ 33,489**	**24.90%**
Books and Periodicals	5107.0219	$ 183	$ -	$ 20	$ 200	$ -	$ 150	$ (50)	-25.00%
Postage	5107.0224	290	68	278	75	300	300	225	300.00%
General Operating Supplies	5107.0225	1,209	185	401	1,000	-	750	(250)	-25.00%
Advertisements	5107.0226	-	-	-	250	-	250	-	0.00%
Specialty Supplies	5107.0227	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5107.0243	-	-	-	-	-	-	-	n/a
Tires & Batteries	5107.0248	-	-	-	-	-	-	-	n/a
Vehicle Allowance	5107.0305	-	-	-	-	-	-	-	n/a
Relocation Expenditures	5107.0306	161	-	-	-	-	-	-	n/a
Travel Expenditures	5107.0307	11,447	5,899	6,041	6,000	804	6,000	-	0.00%
Legal	5107.0308	-	-	-	-	-	-	-	n/a
Conferences & Training[1]	5107.0309	2,359	1,698	1,291	3,000	650	2,500	(500)	-16.67%
Accounting	5107.0314	-	-	-	-	-	-	-	n/a
Auditing	5107.0315	-	-	-	-	-	-	-	n/a
Dues[2]	5107.0318	1,200	1,068	1,019	1,070	810	1,070	-	0.00%
Other Professional Fees	5107.0320	10	323	-	2,500	2,500	2,500	-	0.00%
Communications	5107.0326	2,798	1,664	1,643	1,783	724	1,000	(783)	-43.91%
Maintenance Contracts[3]	5107.0328	1,042	469	1,071	-	298	298	298	n/a
Property & Liability Insurance	5107.0330	-	-	-	-	-	-	-	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	-	-	5,043	-	6,828	6,828	6,828	n/a
Software	5107.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5107.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5107.0476	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 20,827**	**$ 11,538**	**$ 16,807**	**$ 15,878**	**$ 12,914**	**$ 21,646**	**$ 5,768**	**36.33%**
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		**$ 287,142**	**$ 202,383**	**$ 190,995**	**$ 150,345**	**$ 282,737**	**$ 189,602**	**$ 39,257**	**26.11%**

(1) #0307 & #0309 - GCCMA Spring and Fall Conferences, ACCG Annual Meeting.

(2) #0318 - Dues to GCCMA, ICMA, Rotary

(3) #0328 - Duplicating Products.

(4) #0367 - Delage Landen Printer/Copier $569/mo.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT: 08 NAME: FINANCIAL ADMINISTRATION

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE	**5108**								
Salaries - Regular	5108.0102	$ 330,120	$ 317,808	$ 264,904	$ 246,254	$ 261,560	$ 253,813	$ 7,559	3.07%
Salaries - Part Time	5108.0103	315	929	2,494	-	-	-	-	n/a
Salaries - Overtime	5108.0105	524	13	5	-	-	-	-	n/a
Salaries Total		**$ 330,958**	**$ 318,750**	**$ 267,403**	**$ 246,254**	**$ 261,560**	**$ 253,813**	**$ 7,559**	**3.07%**
Unemployment Insurance	5108.0108	$ 368	$ 351	$ 820	$ 602	$ 600	$ 612	$ 10	1.66%
Medicare	5108.0109	4,615	4,431	3,666	3,571	3,600	3,680	110	3.07%
FICA	5108.0110	19,734	18,944	15,676	15,268	15,500	15,736	469	3.07%
Retirement	5108.0111	24,150	20,826	4,673	21,702	20,000	19,956	(1,746)	-8.04%
Health Insurance	5108.0112	64,331	56,994	54,371	54,935	56,319	54,333	(603)	-1.10%
Workers' Compensation Insurance	5108.0113	467	562	483	2,530	2,535	2,540	10	0.41%
Benefits Total		**$ 113,665**	**$ 102,107**	**$ 79,689**	**$ 98,607**	**$ 98,554**	**$ 96,858**	**$ (1,750)**	**-1.77%**
Personal Services Total		**$ 444,623**	**$ 420,858**	**$ 347,092**	**$ 344,862**	**$ 360,114**	**$ 350,671**	**$ 5,809**	**1.68%**
Books and Periodicals	5108.0219	$ 233	$ 133	$ 200	$ 180	$ 180	$ 180	$ -	0.00%
Postage	5108.0224	4,165	4,303	4,011	4,600	3,766	4,600	-	0.00%
General Operating Supplies	5108.0225	9,737	5,824	3,819	6,000	7,802	5,000	(1,000)	-16.67%
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	2,430	2,077	1,843	3,500	3,000	3,000	(500)	-14.29%
Legal	5108.0308	3,625	2,604	3,273	-	63	-	-	n/a
Conferences & Training[1]	5108.0309	6,796	4,189	5,108	5,000	5,000	5,050	50	1.00%
Accounting	5108.0314	2,069	376	6,401	1,000	180	1,000	-	0.00%
Auditing	5108.0315	87,642	79,924	75,227	80,000	71,437	80,000	-	0.00%
Dues [2]	5108.0318	1,130	505	470	550	550	550	-	0.00%
Other Professional Fees	5108.0320	12,443	38,868	13,301	2,704	1,100	3,000	296	10.95%
Communications	5108.0326	1,419	959	744	775	1,194	779	4	0.52%
Maintenance Contracts[3]	5108.0328	53,088	43,200	39,722	43,250	43,250	44,250	1,000	2.31%
Property & Liability Insurance	5108.0330	-	-	-		-	-	-	n/a
Uniforms	5108.0337	-	-	-		-	-	-	n/a
Miscellaneous	5108.0352	-	-	794		399	-	-	n/a
Repairs - Autos	5108.0361	-	-	-		-	-	-	n/a
Operating Leases[4]	5108.0367	2,837	2,804	2,508	2,736	2,736	2,736	-	0.00%
Software[5]	5108.0466	3,852	613	-	850	149	26,500	25,650	3017.65%
Computer Hardware & Peripherals	5108.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5108.0476	125	641	863	-	-	500	500	n/a
Operating Expenditures Total		**$ 191,620**	**$ 187,018**	**$ 158,282**	**$ 151,145**	**$ 140,806**	**$ 177,145**	**$ 26,000**	**17.20%**
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		**$ 636,244**	**$ 607,876**	**$ 505,374**	**$ 496,007**	**$ 500,920**	**$ 527,816**	**$ 31,809**	**6.41%**

(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 Financial Officers Association - GGFOA

(3) #0328 - Includes Harris Financial System = $9,039, Kronos Payroll System = $28,301, Laser Fiche Scanning System = $1,318, Trial Balance = $500, and Duplicating Products = $1,486. Added additional $2,606 for aniticipated increases in 2011.

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

(5) #0466 - Mandatory Kronos Software upgrade at $26,000. $500 budgeted for other software needs such as additional Adobe Professional license.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT: 09 NAME: HUMAN RESOURCES

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE	**5109**								
Salaries - Regular	5109.0102	$ 134,077	$ 127,855	$ 130,227	$ 131,777	$ 131,777	$ 131,361	$ (417)	-0.32%
Salaries - Part Time	5109.0103	63	-	-	-		-	-	n/a
Salaries - Overtime	5109.0105	251	37	17	-		-	-	n/a
Contingency for Health Insurance		-	-	-	-		-	-	n/a
Implementation of Merit Raises	5109.0106	-	-	-	-		-	-	n/a
Salaries Total		**$ 134,392**	**$ 127,892**	**$ 130,244**	**$ 131,777**	**$ 131,777**	**$ 131,361**	**$ (417)**	**-0.32%**
Unemployment Insurance	5109.0108	$ 146	$ 127	$ 311	$ 201	$ 201	$ 306	$ 105	52.24%
Medicare	5109.0109	1,905	1,846	1,817	1,911	1,911	1,905	(6)	-0.32%
FICA	5109.0110	8,145	7,893	7,771	8,170	8,170	8,144	(26)	-0.32%
Retirement	5109.0111	12,737	13,966	4,631	13,751	13,751	12,739	(1,012)	-7.36%
Health Insurance	5109.0112	21,162	18,630	21,394	21,814	21,814	27,331	5,517	25.29%
Workers' Compensation Insurance	5109.0113	232	279	241	1,354	1,354	1,354	-	0.00%
Medicare Supplements	5109.0114	-	-	-	-	-	-	-	n/a
FSA- Admin Fees	5109.0116	-	993	3,911	4,950	5,000	6,100	1,150	23.23%
Benefits Total		**$ 44,326**	**$ 43,734**	**$ 40,076**	**$ 52,151**	**$ 52,201**	**$ 57,879**	**$ 5,728**	**10.98%**
								-	
Personal Services Total		**$ 178,717**	**$ 171,626**	**$ 170,320**	**$ 183,928**	**$ 183,978**	**$ 189,239**	**$ 5,311**	**2.89%**
Books and Periodicals	5109.0219	$ 10	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Postage	5109.0224	462	228	383	500	181	400	(100)	-20.00%
General Operating Supplies	5109.0225	2,182	2,837	1,617	3,000	1,100	2,000	(1,000)	-33.33%
Advertisements	5109.0226	1,904	60	340	2,000	1,000	1,000	(1,000)	-50.00%
Fuel & Lubricants	5109.0243	-	-	-	-	-	-	-	n/a
Tires & Batteries	5109.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5109.0307	1,265	448	1,037	2,100	2,235	2,100	-	0.00%
Legal	5109.0308	24,672	34,989	27,289	-	-	-	-	n/a
Conferences & Training	5109.0309	1,233	747	1,342	2,000	229	2,000	-	0.00%
Professional Development	5109.0310	170	-	3,725	5,000	1,200	3,000	(2,000)	-40.00%
Accounting	5109.0314	728	1,948	-		-	-	-	n/a
Auditing	5109.0315	-	-	-	-	-	-	-	n/a
Dues	5109.0318	355	435	450	600	600	600	-	0.00%
Other Professional Fees	5109.0320	49	1,535	8,401	10,000	6,100	6,000	(4,000)	-40.00%
Communications	5109.0326	107	-	659	730	724	730	-	0.00%
Maintenance Contracts	5109.0328	321	1,411	1,424	5,235	788	788	(4,447)	-84.95%
Property & Liability Insurance	5109.0330	-	-	-	-	-	-	-	n/a
Miscellaneous - Health Fair	5109.0352	-	-	(49)	1,700	18	100	(1,600)	-94.12%
Repairs - Autos	5109.0361	-	-	-		-	-	-	n/a
Operating Leases	5109.0367	4,025	8,172	4,568	4,788	4,788	4,788	-	0.00%
Software	5109.0466	960	-	110	-	-	-	-	n/a
Computer Hardware & Peripherals	5109.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5109.0476	199	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 38,641**	**$ 52,811**	**$ 51,296**	**$ 37,653**	**$ 18,963**	**$ 23,506**	**$ (14,147)**	**-37.57%**
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		**$ 217,359**	**$ 224,437**	**$ 221,616**	**$ 221,581**	**$ 202,941**	**$ 212,745**	**$ (8,836)**	**-3.99%**

Operating Leases - $294/mo. for lease on copier

0320 - higher in 2009 due to jail hires and consolidation of new hire tests.

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012
FUND: 10 NAME: GENERAL FUND
DEPT: 10 NAME: GOVERNING BODY

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE	**5110**								
Salaries - Elected Officials	5110.0101	$ 70,423	$ 69,355	$ 66,644	$ 71,504	$ 71,504	$ 68,825	$ (2,679)	-3.75%
Salaries - Regular	5110.0102	53,884	53,467	51,117	51,108	51,108	51,108	-	0.00%
Salaries - Part Time	5110.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5110.0105	-	-	-	-	-	-	-	n/a
Salaries Total		**$ 124,307**	**$ 122,822**	**$ 117,761**	**$ 122,612**	**$ 122,612**	**$ 119,933**	**$ (2,679)**	**-2.18%**
Unemployment Insurance	5110.0108	$ 47	$ 142	$ 304	$ 100	$ 304	$ 305	$ 205	205.00%
Medicare	5110.0109	1,695	1,633	1,478	741	741	1,739	998	134.67%
FICA	5110.0110	6,123	6,362	6,321	3,169	3,169	7,436	4,267	134.67%
Retirement	5110.0111	3,599	14,975	5,443	10,374	10,374	14,544	4,170	40.19%
Health Insurance	5110.0112	35,644	23,766	33,693	27,304	52,092	43,625	16,321	59.77%
Workers' Compensation Insurance	5110.0113	1,410	1,697	1,610	525	1,089	1,089	564	107.41%
Benefits Total		**$ 48,517**	**$ 48,575**	**$ 48,849**	**$ 42,213**	**$ 67,769**	**$ 68,738**	**$ 26,525**	**62.84%**
Personal Services Total		**$ 172,824**	**$ 171,397**	**$ 166,610**	**$ 164,825**	**$ 190,381**	**$ 188,671**	**$ 23,846**	**14.47%**
Books & Periodicals	5110.0219	$ 170	$ 222	$ 182	$ 150	$ 195	$ 150	$ -	0.00%
Inventory Adjustment	5110.0220	1,104	-	-	-	-	-	-	n/a
Postage	5110.0224	658	197	244	350	212	250	(100)	-28.57%
General Operating Supplies	5110.0225	5,236	2,894	1,526	4,000	515	2,500	(1,500)	-37.50%
Advertisements	5110.0226	1,882	2,170	6,042	2,500	420	2,200	(300)	-12.00%
Fuel & Lubricants	5110.0243	767	464	263	500	312	400	(100)	-20.00%
Tires & Batteries	5110.0248	-	70	90	-	306	50	50	n/a
Travel Expenditures[1]	5110.0307	7,249	975	473	6,500	91	5,000	(1,500)	-23.08%
Legal	5110.0308	39,179	43,770	66,164	-	-	-	-	n/a
Conferences & Training[1]	5110.0309	25,065	2,263	(425)	25,000	4,813	15,000	(10,000)	-40.00%
Witness Fees	5110.0312	-	-	-	-	-	-	-	n/a
Dues[2]	5110.0318	1,558	1,968	1,503	1,900	1,488	1,900	-	0.00%
Other Professional Fees	5110.0320	29,152	20,756	20,718	2,400	12,700	2,400	-	0.00%
Damages, Rewards, Indemnities	5110.0321	14,196	35,242	-	-	-	-	-	n/a
Communications	5110.0326	4,145	4,599	4,697	4,847		4,847	-	0.00%
Maintenance Contracts[3]	5110.0328	8,623	12,262	9,472	7,142		7,142	-	0.00%
Property & Liability Insurance	5110.0330	-	8,227	1,793	1,802	1,785	1,790	(12)	-0.67%
Uniforms	5110.0337	-	-	-	-	-		-	n/a
Miscellaneous	5110.0352	2,300	1,712	2,140	500	1,481	500	-	0.00%
Repairs - Autos	5110.0361	43	212	159	200	351	250	50	25.00%
Operating Leases[4]	5110.0367	2,837	2,804	2,247	2,736	2,388	2,388	(348)	-12.72%
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	1,215	-	1,773	-	-	n/a
District 1 Hotel & Lodging	5110.0801	129	1,616	814	-	1,374	-	-	n/a
District 1 Meals	5110.0802	-	64	15	-	112	-	-	n/a
District 1 Mileage & Travel	5110.0803	-	-	53	-	19	-	-	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	815	-	825	-	-	n/a
District 2 Hotel & Lodging	5110.0807	129	1,551	189	-	-	-	-	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	840	-	2,668	-	-	n/a
District 3 Hotel & Lodging	5110.0813	539	1,987	2,311	-	884	-	-	n/a
District 3 Meals	5110.0814	-	164	8	-	103	-	-	n/a
District 3 Mileage & Travel	5110.0815	26	309	53	-	184	-	-	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	2,047	-	2,155	-	-	n/a
District 4 Hotel & Lodging	5110.0819	-	1,773	889	-	1,334	-	-	n/a
District 4 Meals	5110.0820	-	154	108	-	119	-	-	n/a
District 4 Mileage & Travel	5110.0821	-	70	377	-	416	-	-	n/a
District 4 Phone	5110.0822	-	-	-	-	-	-	-	n/a
District 4 Miscellaneous	5110.0823	-	-	-	-	-	-	-	n/a
Chairperson - Conference Reg.	5110.0824	125	3,640	2,230	-	2,419	-	-	n/a
Chairperson - Hotel & Lodging	5110.0825	129	2,396	2,073	-	1,705	-	-	n/a
Chairperson - Meals	5110.0826	26	436	480	-	440	-	-	n/a
Chairperson - Mileage & Travel	5110.0827	-	1,716	1,003	-	1,820	-	-	n/a
Operating Expenditures Total		**$ 145,647**	**$ 162,998**	**$ 132,808**	**$ 60,527**	**$ 45,407**	**$ 46,767**	**$ (13,760)**	**-22.73%**

Continued from previous page...									
Debt Service - Principal	5110.0477	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Governing Body Total		**$ 318,471**	**$ 334,395**	**$ 299,418**	**$ 225,352**	**$ 235,788**	**$ 235,438**	**$ 10,086**	**4.48%**

(1) #0307 & #0309 - ACCG Legislative Conference, Leadership Training Sessions and Annual Convention.

(2) #0318 - Oconee River Soil & Water Conservation, NACo, Assoc. of Co. Clerks, GGFOA, CABA, JABA, Chamber of Commerce.

(3) #0328 - $3,110 for DECA Voice Recording, $1,795 for Laser Fiche, and $3,718 for Municipal Code .

(4) #0367 - Color Laser Printer = $199.00 per month

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

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

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT: 11 NAME: PROPERTY APPRAISAL

		2008	2009	2010	2011	2011	2012	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2012-2011	CHANGE
OBJECT OF EXPENDITURE	**5111**								
Salaries - Regular	5111.0102	$ 356,545	$ 381,065	$ 321,304	$ 346,622	$ 333,619	$ 308,016	$ (38,606)	-11.14%
Salaries - Board of Assessors	5111.0103	10,103	9,641	30,707	11,000	29,227	11,000	-	0.00%
Salaries - BOE	5111.0104	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5111.0105	275	-	75	-	-	-	-	n/a
Salaries Total		**$ 366,922**	**$ 390,705**	**$ 352,086**	**$ 357,622**	**$ 362,846**	**$ 319,016**	**$ (38,606)**	**-10.80%**
Unemployment Insurance	5111.0108	$ 647	$ 599	$ 1,483	$ 1,103	$ 1,483	$ 1,020	$ (83)	-7.52%
Medicare	5111.0109	5,141	5,426	4,852	5,026	4,922	4,466	(560)	-11.14%
FICA	5111.0110	22,770	23,198	20,745	21,491	21,458	19,097	(2,394)	-11.14%
Retirement	5111.0111	(10,051)	23,540	3,097	21,000	10,641	19,088	(1,912)	-9.10%
Health Insurance	5111.0112	69,697	64,585	51,686	59,887	57,906	70,414	10,527	17.58%
Workers' Compensation Insurance	5111.0113	7,322	8,814	8,362	4,178	4,175	3,776	(401)	-9.61%
Retiree Health Insurance	5111.0115	-	6,091	2,030	6,091	-	-	(6,091)	-100.00%
Benefits Total		**$ 95,527**	**$ 132,253**	**$ 92,254**	**$ 118,775**	**$ 100,585**	**$ 117,861**	**$ (914)**	**-0.77%**
Personal Services Total		**$ 462,448**	**$ 522,958**	**$ 444,340**	**$ 476,397**	**$ 463,431**	**$ 436,877**	**$ (39,520)**	**-8.30%**
Books & Periodicals	5111.0219	$ 1,461	$ 110	$ 596	$ 500	$ 521	$ 765	$ 265	53.00%
Purchase of Maps for Resale	5111.0221	-	-	-	-	-	-	-	n/a
Postage	5111.0224	6,507	9,760	7,433	11,500	4,338	11,500	-	0.00%
General Operating Supplies	5111.0225	6,303	4,707	2,922	5,000	5,225	6,000	1,000	20.00%
Advertisements	5111.0226	33	165	330	200	-	200	-	0.00%
Specialty Supplies	5111.0227	-	-	-	-	-	-	-	n/a
Fuel & Lubricants[5]	5111.0243	7,282	2,772	2,669	5,000	3,820	4,500	(500)	-10.00%
Tires & Batteries	5111.0248	255	486	879	500	330	500	-	0.00%
Travel Expenditures	5111.0307	6,204	4,151	4,806	5,000	5,121	5,000	-	0.00%
Legal	5111.0308	3,396	46,663	21,286	-	-	-	-	n/a
Conferences & Training[1]	5111.0309	13,060	9,436	9,967	13,000	11,405	11,000	(2,000)	-15.38%
Accounting	5111.0314	-	-	-	-	-	-	-	n/a
Auditing & Penalties on Digest	5111.0315	-	-	-	-	-	-	-	n/a
Dues[2]	5111.0318	1,893	1,805	1,735	1,805	1,800	2,410	605	33.52%
Other Professional Fees[6]	5111.0320	121,453	67,854	29,702	14,168	19,617	37,000	22,832	161.15%
Communications	5111.0326	2,912	3,017	3,566	3,516	3,733	3,516	-	0.00%
Maintenance Contracts	5111.0328	18,151	3,471	11,437	8,500	9,025	8,500	-	0.00%
Property & Liability Insurance	5111.0330	-	-	-	-	-	-	-	n/a
Uniforms	5111.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5111.0352	3	-	-	-	-	-	-	n/a
Repairs - Autos	5111.0361	407	1,032	768	1,000	915	1,000	-	0.00%
Operating Leases[4]	5111.0367	4,050	3,792	4,896	4,326	4,326	4,326	-	0.00%
Mapping	5111.0368	-	-	-	-	-	-	-	n/a
Software[3]	5111.0466	1,360	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5111.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5111.0476	-	565	144	-	-	-	-	n/a
Operating Expenditures Total		**$ 194,730**	**$ 159,786**	**$ 103,137**	**$ 74,015**	**$ 70,176**	**$ 96,217**	**$ 22,202**	**30.00%**
Debt Service - Principal	5111.0477	$ 12,391	$ -		$ -			$ -	n/a
Debt Service - Interest	5111.0478	885	-		-			-	n/a
Debt Service Total		**$ 13,276**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Tax Assessors Total		**$ 670,454**	**$ 682,743**	**$ 547,477**	**$ 550,412**	**$ 533,607**	**$ 533,094**	**$ (17,318)**	**-3.15%**

1) - 0309 Continued education and Training for new and current employees

2) - 0318 Membership for one in IAAO

3) - 0466 One additional ESRI license, displays soil types, timber, etc

4) - 0367 Digital Copier $209/mo, Savin copier $151.50/mo

5) - 0243 Higher fuel costs than prior year

6) - 0320 Continuation of TBS Business Personal Property Audit - County Portion of Contract, Harris Systems for Assessment mailings : $17,000

7) - 0328 Q-Public $8,500

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT: 12 NAME: TAX COMMISSIONER

OBJECT OF EXPENDITURE	NUMBER 5112	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
Salaries - Elected Officials	5112.0101	$ 85,156	$ 88,205	$ 85,115	$ 89,235	$ 89,235	$ 89,235	$ (0)	0.00%
Salaries - Regular	5112.0102	264,281	270,509	243,398	223,894	210,864	223,894	-	0.00%
Salaries - Part Time	5112.0103	-	-	103	-	10,884	19,910	19,910	n/a
Salaries - Overtime	5112.0105	2,485	888	1,148	-	272	-	-	n/a
Salaries Total		**$ 351,922**	**$ 359,602**	**$ 329,763**	**$ 313,129**	**$ 311,255**	**$ 333,039**	**$ 19,909**	**6.36%**
Unemployment Insurance	5112.0108	$ 452	$ 506	$ 1,062	$ 903	$ 1,062	$ 918	$ 15	1.66%
Medicare	5112.0109	4,825	4,918	4,425	3,246	3,300	3,535	289	8.89%
FICA	5112.0110	20,965	21,652	18,920	13,881	14,000	15,116	1,234	8.89%
Retirement	5112.0111	33,779	49,768	20,393	20,326	37,030	44,270	23,944	117.80%
Health Insurance	5112.0112	77,623	68,482	73,469	76,150	67,137	65,009	(11,141)	-14.63%
Workers' Compensation Insurance	5112.0113	877	959	909	2,300	2,300	2,495	195	8.48%
Retiree Health Insurance	5112.0115	-	-	-	5,400	-	-	(5,400)	-100.00%
Benefits Total		**$ 138,520**	**$ 146,285**	**$ 119,179**	**$ 122,207**	**$ 124,829**	**$ 131,344**	**$ 9,136**	**7.48%**
Personal Services Total		**$ 490,443**	**$ 505,887**	**$ 448,942**	**$ 435,337**	**$ 436,084**	**$ 464,383**	**$ 29,046**	**6.67%**
Books & Periodicals	5112.0219	$ -	$ -	$ -	$ 100	$ -	$ 100	-	0.00%
Postage	5112.0224	13,257	8,374	10,198	10,000	10,344	11,000	1,000	10.00%
General Operating Supplies	5112.0225	6,432	8,322	8,203	9,000	6,306	8,000	(1,000)	-11.11%
Advertisements	5112.0226	3,876	10,005	(20,665)	500	-	1,000	500	100.00%
Specialty Supplies	5112.0227	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5112.0243	265	103	120	500	190	400	(100)	-20.00%
Tires & Batteries	5112.0248	-	2	90	-	-	-	-	n/a
Travel Expenditures	5112.0307	694	682	572	700	-	700	-	0.00%
Legal	5112.0308	3,183	1,084	906	-	-	-	-	n/a
Conferences & Training	5112.0309	3,017	2,884	1,889	3,000	2,127	2,575	(425)	-14.17%
Accounting	5112.0314	2,304	-	159	-	-	-	-	n/a
Auditing	5112.0315	-	-	-	-	-	-	-	n/a
Dues	5112.0318	400	400	450	450	450	450	-	0.00%
Other Professional Fees[1]	5112.0320	35,994	36,163	38,615	37,000	36,322	37,000	-	0.00%
Communications[3]	5112.0326	2,026	351	373	384	404	404	20	5.21%
Maintenance Contracts[2]	5112.0328	18,214	19,475	20,889	21,463	21,643	27,043	5,580	26.00%
Property & Liability Insurance	5112.0330	-	-	-	-	-	-	-	n/a
Uniforms	5112.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5112.0352	60	-	-	-		-	-	n/a
Repairs - Autos	5112.0361	70	257	19	100	-	50	(50)	-50.00%
Operating Leases[4]	5112.0367	7,038	8,019	7,200	7,752	8,172	8,172	420	5.42%
Software	51120466	960	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	51120468	-	-	-	-	-	-	-	n/a
Expendable Equipment	51120476	2,874	762	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 100,663**	**$ 96,882**	**$ 69,018**	**$ 90,949**	**$ 85,958**	**$ 96,894**	**$ 5,945**	**6.54%**
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		**$ 591,106**	**$ 602,770**	**$ 517,960**	**$ 526,286**	**$ 522,042**	**$ 561,277**	**$ 34,991**	**6.65%**

(1) - #0320 - World Marketing - Atlanta = tag renewal mailing service

(2) - #0328 - Manatron software maintenance contract = $21,643, Sturgis $5,400

(3) - #0326 - Verizon phone for Tax Commissioner

(4) - #0367 - Postage meter $4,884; Bank of America $3,288, plus additonal copy charges

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT: 13 NAME: INFORMATION TECHNOLOGY

OBJECT OF EXPENDITURE	NUMBER 5113	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
Salaries - Regular	5113.0102	$ 281,926	$ 283,652	$ 266,486	$ 217,942	$ 215,200	$ 221,752	$ 3,809	1.75%
Salaries - Part Time	5113.0103	-	-	-	-	-	-	-	n/a
Salaries - On-call Pay	5113.0105	-	-	-	7,800	-	7,800	-	0.00%
Salaries Total		**$ 281,926**	**$ 283,652**	**$ 266,486**	**$ 225,742**	**$ 215,200**	**$ 229,552**	**$ 3,809**	**1.69%**
Unemployment	5113.0108	246	207	511	502	511	408	$ (94)	-18.73%
Medicare	5113.0109	4,003	3,988	3,729	3,160	2,975	3,215	55	1.75%
FICA	5113.0110	17,116	17,051	15,945	13,512	12,722	13,749	236	1.75%
Retirement	5113.0111	9,663	13,977	126	15,256	5,186	8,521	(6,735)	-44.15%
Health Insurance	5113.0112	32,504	37,574	38,755	33,377	34,970	38,421	5,044	15.11%
Workers' Compensation Insurance	5113.0113	1,363	1,640	1,411	2,239	2,054	2,239	-	0.00%
Benefits Total		**$ 64,895**	**$ 74,437**	**$ 60,477**	**$ 68,046**	**$ 58,418**	**$ 66,553**	**$ (1,494)**	**-2.20%**
Personal Services Total		**$ 346,821**	**$ 358,089**	**$ 326,963**	**$ 293,789**	**$ 273,618**	**$ 296,105**	**$ 2,316**	**0.79%**
Books and Periodicals	5113.0219	$ 203	$ 25	$ 267	$ 300	$ 295	$ 300	$ -	0.00%
Postage	5113.0224	739	47	172	100	315	300	200	200.00%
General Operating Supplies	5113.0225	4,092	1,887	1,058	3,500	571	1,500	(2,000)	-57.14%
Advertisements	5113.0226	-	-	-	-	-	-	-	n/a
Specialty Supplies	5113.0227	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5113.0243	262	333	486	500	756	800	300	60.00%
Tires & Batteries	5113.0248	-	-	-	-	-	400	400	n/a
Travel Expenditures	5113.0307	810	644	961	500	1,077	1,100	600	120.00%
Legal	5113.0308	-	-		-	-	-	-	n/a
Conferences & Training	5113.0309	-	125	776	2,500	1,995	2,200	(300)	-12.00%
Accounting	5113.0314	-	-	-	-	-	-	-	n/a
Auditing	5113.0315	-	-	-	-	-	-	-	n/a
Dues	5113.0318	-	-	-	-	15	15	15	n/a
Other Professional Fees	5113.0320	4,605	6,600	10,461	12,000	3,470	12,000	-	0.00%
LAN/WAN Connectivity	5113.0325	38,298	20,241	73,728	72,000	91,236	91,200	19,200	26.67%
Communications	5113.0326	5,837	4,558	8,511	5,400	7,507	7,500	2,100	38.89%
Maintenance Contracts/Software[1]	5113.0328	53,063	99,339	96,642	133,600	160,000	140,000	6,400	4.79%
Property & Liability Insurance	5113.0330	-	-	-	-	-	-	-	n/a
Miscellaneous	5113.0352	-	-	-	-	-	-	-	n/a
Repairs - Autos	5113.0361	521	46	389	1,000	37	600	(400)	-40.00%
Operating Leases[3]	5113.0367	-	-	-	-	-	38,000	38,000	n/a
Capitalized Salaries Offset	5113.0401	(3,715)	(38,324)	-	-	-	-	-	n/a
Capitalized Computer Hardware	5113.0464	80,170	80,218	68,754	-	-	-	-	n/a
Capitalized Computer Software	5113.0465	13,655	22,193	-	-	-	-	-	n/a
Software [4]	5113.0466	15,991	21,821	64,747	46,000	31,697	26,000	(20,000)	-43.48%
Computer Hardware & Peripherals[2]	5113.0468	120,499	119,345	100,854	132,000	147,162	132,000	-	0.00%
Expendable Equipment	5113.0476	2,801	364	-	-	-	-	-	n/a
Local Area Network Infrastructure	5113.0500	6,688	5,579	319	-	4,080	-	-	n/a
Website Development	5113.0501	2,000	-	7,579	10,000	-	-	(10,000)	-100.00%
Operating Expenditures Total		**$ 346,519**	**$ 345,041**	**$ 435,704**	**$ 419,400**	**$ 450,213**	**$ 453,915**	**$ 34,515**	**8.23%**
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		**$ 693,340**	**$ 703,129**	**$ 762,667**	**$ 713,189**	**$ 723,831**	**$ 750,020**	**$ 36,831**	**5.16%**

(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 towards the end of the year. Additional costs are attributed to new jail, fire training facility, and I.W. Davis detention facility.

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

(3) #0367 - Includes core switch lease for $38,000 annually to replace old switch which reached end of life.

(4) #0466- Sequal Server 2008 licenses, New Microsoft Office licenses for new employees and replacement computers.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT: 14 NAME: BOARD OF ELECTIONS AND REGISTRATION

OBJECT OF EXPENDITURE	NUMBER 5114	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
Salaries - Elected Officials	5114.0101	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Salaries - Regular	5114.0102	70,824	75,867	76,451	68,646	73,340	64,579	(4,067)	-5.92%
Salaries - Part Time	5114.0103	30,964	13,697	20,567	15,000	13,354	15,000	-	0.00%
Salaries - Overtime	5114.0105	3,182	-	449	-	12	-	-	n/a
Salaries - Poll Workers[1]	5114.0106	33,120	-	26,034	-	100	98,730	98,730	n/a
Salaries Total		**$ 138,090**	**$ 89,564**	**$ 123,502**	**$ 83,646**	**$ 86,806**	**$ 178,309**	**$ 94,663**	**113.17%**
Unemployment Insurance	5114.0108	$ 220	$ 207	$ 546	$ 201	$ 300	$ 306	$ 105	52.24%
Medicare	5114.0109	1,441	1,222	1,349	995	10,000	2,585	1,590	159.75%
FICA	5114.0110	6,161	5,227	5,767	4,256	5,000	11,055	6,799	159.75%
Retirement	5114.0111	(14,435)	8,236	3,789	9,189	7,334	8,855	(334)	-3.64%
Health Insurance	5114.0112	12,454	13,210	16,124	16,376	13,355	16,315	(61)	-0.37%
Workers' Compensation Insurance	5114.0113	153	183	158	705	800	799	94	13.32%
Retiree Health Insurance	5114.0115	-	-	-	-	13,099	6,549	6,549	n/a
Benefits Total		**$ 5,994**	**$ 28,285**	**$ 27,733**	**$ 31,723**	**$ 49,888**	**$ 46,465**	**$ 14,742**	**46.47%**
Personal Services Total		**$ 144,084**	**$ 117,850**	**$ 151,235**	**$ 115,370**	**$ 136,694**	**$ 224,774**	**$ 224,749**	**194.81%**
Postage[5]	5114.0224	$ 4,809	$ 4,998	$ 2,730	$ 11,020	$ 3,237	$ 11,500	$ 480	4.36%
General Operating Supplies	5114.0225	2,618	1,194	2,136	2,500	632	18,100	15,600	624.00%
Advertisements	5114.0226	-	-	310	-	-	-	-	n/a
Fuel & Lubricants	5114.0243	-	-	-	-	-	-	-	n/a
Tires & Batteries	5114.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5114.0307	385	393	-	600	2,500	2,825	2,225	370.83%
Legal	5114.0308	-	818	2,925	-	-	-	-	n/a
Conferences & Training	5114.0309	1,164	2,362	1,358	3,600	3,240	3,950	350	9.72%
Accounting	5114.0314	-	-	-	-	-	-	-	n/a
Auditing	5114.0315	-	-	-	-	-	-	-	n/a
Dues[7]	5114.0318	40	70	70	120	189	120	-	0.00%
Other Professional Fees	5114.0320	97	-	-	1,500	-	1,500	-	0.00%
Communications	5114.0326	-	-	-	-	-	-	-	n/a
Maintenance Contracts[3]	5114.0328	526	512	1,056	500	889	15,852	15,352	3070.40%
Property & Liability Insurance	5114.0330	-	-	-	-	-	-	-	n/a
Electricity	5114.0332	-	-	-	-	-	-	-	n/a
Natural Gas	5114.0333	-	-	-	-	-	-	-	n/a
Water & Sewer	5114.0334	-	-	20	-	-	-	-	n/a
Uniforms	5114.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5114.0352	-	-	-	-	-	-	-	n/a
Repairs - Autos	5114.0361	-	-	-	-	-	-	-	n/a
Repairs - Buildings & Grounds	5114.0362	-	-	-	-	-	-	-	n/a
Operating Lease[4]	5114.0367	1,314	1,306	4,381	1,307	5,028	1,308	1	0.08%
Software	5114.0466	960	-	-			-	-	n/a
Computer Hardware & Peripherals	5114.0468	-	-	-			-	-	n/a
Expendable Equipment[2]	5114.0476	17,688	21,842	-			6,570	6,570	n/a
Operating Expenditures Total		**$ 29,602**	**$ 33,496**	**$ 14,985**	**$ 21,147**	**$ 15,715**	**$ 61,725**	**$ 40,578**	**191.89%**
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		**$ 173,686**	**$ 151,346**	**$ 166,220**	**$ 136,517**	**$ 152,409**	**$ 286,499**	**$ 149,982**	**109.86%**

(1) - #0106 Poll Workers only work during election years

(2) - #0476 Contingency for two voting machines in FY 2012

(3) - #0328 Maintenance of LaserFiche =est. $525, Touch-screen and Opti-scan machines = est. $15,327

(4) - #0367 Copier at $109.00 per month

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT: 15 NAME: BOARD OF EQUALIZATION

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE	**5115**								
Salaries - Regular	5115.0102	$ 10,800	$ 27,750	$ 19,125	$ 16,200	$ 27,500	$ 27,750	$ 11,550	71.30%
Salaries - Part Time	5115.0103							-	n/a
Salaries - BOE	5115.0104							-	n/a
Salaries - Overtime	5115.0105							-	n/a
Salaries Total		**$ 10,800**	**$ 27,750**	**$ 19,125**	**$ 16,200**	**$ 27,500**	**$ 27,750**	**$ 11,550**	**71.30%**
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	-	-	75	-	-	-	-	n/a
Workers' Compensation Insurance	5115.0113	-	-	-	-	-	-	-	n/a
Benefits Total		**$ -**	**$ -**	**$ 75**	**$ -**	**$ -**	**$ -**	$ -	n/a
								-	n/a
Personal Services Total		**$ 10,800**	**$ 27,750**	**$ 19,200**	**$ 16,200**	**$ 27,500**	**$ 27,750**	**$ 11,550**	**71.30%**
Books & Periodicals	5115.0219	$ -	$ -					$ -	n/a
Postage	5115.0224	-	-					-	n/a
General Operating Supplies	5115.0225	108	543	206	200	200	500	300	150.00%
Advertisements	5115.0226	20	-					-	n/a
Fuel & Lubricants	5115.0243	-	-					-	n/a
Tires & Batteries	5115.0248	-	-					-	n/a
Travel Expenditures	5115.0307	1,448	635	4,804	2,000	240	4,000	2,000	100.00%
Legal	5115.0308	-	-					-	n/a
Conferences & Training	5115.0309	415	719	2,246	1,500	15	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		**$ 1,991**	**$ 1,897**	**$ 7,256**	**$ 3,700**	**$ 455**	**$ 6,000**	**$ 2,300**	**62.16%**
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		**$ 12,791**	**$ 29,647**	**$ 26,456**	**$ 19,900**	**$ 27,955**	**$ 33,750**	**$ 13,850**	**69.60%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012
FUND: 10 NAME: GENERAL FUND
DEPT: 28 NAME: COOPERATIVE EXTENSION SERVICE

		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE	**5128**								
Salaries - Regular	5128.0102	$ 32,179	$ 35,598	$ 36,305	$ 34,317	$ 32,598	$ 30,494	$ (3,823)	-11.14%
Salaries - Part Time	5128.0103	31,978	42,726	39,643	36,092	31,262	34,007	(2,085)	-5.78%
Salaries - Overtime	5128.0105	-	-	1,010			-	-	n/a
Salaries Total		**$ 64,156**	**$ 78,324**	**$ 76,958**	**$ 70,409**	**$ 63,860**	**$ 64,501**	**$ (5,908)**	**-8.39%**
Unemployment Insurance	5128.0108	$ 174	$ 196	$ 427	$ 426	$ 427	$ 408	$ (18)	-4.23%
Medicare	5128.0109	823	974	1,001	966	966	935	(30)	-3.13%
FICA	5128.0110	2,025	4,273	3,867	4,128	4,128	3,999	(129)	-3.13%
Retirement	5128.0111	4,310	5,383	2,007	6,895	2,067	1,496	(5,399)	-78.31%
Health Insurance	5128.0112	12,962	10,460	11,006	10,911	3,827	5,468	(5,443)	-49.88%
Workers' Compensation Insurance	5128.0113	217	236	243	630	578	1,201	571	90.64%
Benefits Total		**$ 20,511**	**$ 21,522**	**$ 18,550**	**$ 23,956**	**$ 11,993**	**$ 13,507**	**$ (10,449)**	**-43.62%**
Personal Services Total		**$ 84,668**	**$ 99,846**	**$ 95,508**	**$ 94,365**	**$ 75,853**	**$ 78,008**	**$ (16,357)**	**-17.33%**
Books & Periodicals	5128.0219	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Postage	5128.0224	311	396	-	400	325	400	-	0.00%
General Operating Supplies	5128.0225	2,832	2,022	1,557	2,100	1,460	2,100	-	0.00%
Advertisements	5128.0226	-	-		-	-	-	-	n/a
Fuel & Lubricants	5128.0243	1,367	942	1,310	1,500	2,026	1,500	-	0.00%
Janitorial Supply	5128.0244	-	-	-	-	-	-	-	n/a
Tires & Batteries	5128.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5128.0307	9,753	-	-	-	-	346	346	n/a
Legal	5128.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5128.0309	820	827	933	1,000	686	1,000	-	0.00%
Accounting	5128.0314	-	-	-	-	-	-	-	n/a
Auditing	5128.0315	-	-	-	-	-	-	-	n/a
Dues	5128.0318	230	80	230	300	300	435	135	45.00%
Other Professional Fees	5128.0320	-	-	-	-		-	-	n/a
Communications	5128.0326	389	474	2,285	400	413	413	13	3.25%
Maintenance Contracts	5128.0328	745	275	603	300	540	540	240	80.00%
Property & Liability Insurance	5128.0330	1,093	757	1,263	1,269	1,257	1,260	(9)	-0.71%
Electricity	5128.0332	4,189	4,004	4,708	4,400	3,738	4,400	-	0.00%
Uniforms	5128.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5128.0352	-	-	-	-	-	-	-	n/a
Repairs - Other	5128.0360	-	200	160	200	-	175	(25)	-12.50%
Repairs - Autos	5128.0361	(108)	231	175	400	-	300	(100)	-25.00%
Repairs Bldgs & Grounds	5128.0362	-	-	-	-	-	-	-	n/a
Operating Leases(1)	5128.0367	3,021	2,303	3,948	3,948	3,455	3,948	-	0.00%
Software	5128.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5128.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5128.0476	404	45	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 25,046**	**$ 12,555**	**$ 17,173**	**$ 16,217**	**$ 14,200**	**$ 16,817**	**$ 600**	**3.70%**
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		**$ 109,714**	**$ 112,401**	**$ 112,682**	**$ 110,582**	**$ 90,053**	**$ 94,825**	**$ (15,757)**	**-14.25%**

(1) - #0367 - Copier lease $ 327.00 per month

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT: 30 NAME: PURCHASING

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE	**5130**								
Salaries - Regular	5130.0102	$ 89,492	$ 88,467	$ 80,276	$ 52,457	$ 52,457	$ 52,457	$ -	0.00%
Salaries - Part Time	5130.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5130.0105	6	-	-	-	-	-	-	n/a
Salaries Total		**$ 89,498**	**$ 88,467**	**$ 80,276**	**$ 52,457**	**$ 52,457**	**$ 52,457**	**$ -**	**0.00%**
Unemployment Insurance	5130.0108	$ 93	$ 86	$ 201	$ 100	$ 100	$ 102	$ 2	2.00%
Medicare	5130.0109	1,287	1,229	1,121	761	761	761	-	0.00%
FICA	5130.0110	5,505	5,254	4,793	3,252	3,252	3,252	-	0.00%
Retirement	5130.0111	2,621	3,504	30	3,672	3,672	2,097	(1,575)	-42.89%
Health Insurance	5130.0112	12,328	10,718	8,079	-	-	284	284	n/a
Workers' Compensation Insurance	5130.0113	144	174	165	539	494	539	-	0.00%
Benefits Total		**$ 21,978**	**$ 20,964**	**$ 14,389**	**$ 8,324**	**$ 8,279**	**$ 7,035**	**$ (1,289)**	**-15.49%**
Personal Services Total		**$ 111,476**	**$ 109,432**	**$ 94,665**	**$ 60,781**	**$ 60,736**	**$ 59,492**	**$ (1,289)**	**-2.12%**
Books and Periodicals	5130.0219	$ 20	$ 20	$ 183	$ 20	$ -	$ 20	$ -	0.00%
Postage	5130.0224	167	18	10	50	190	20	(30)	-60.00%
General Operating Supplies	5130.0225	594	537	541	1,200	494	1,000	(200)	-16.67%
Advertisements	5130.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5130.0243	-	41	51	100	-	-	(100)	-100.00%
Tires & Batteries	5130.0248	-	-	-	-	-	-	-	n/a
Small Tools	5130.0249	-	-	-	-	-	-	-	n/a
Travel Expenditures	5130.0307	2,486	29	1,071	2,500	-	2,175	(325)	-13.00%
Legal	5130.0308	31	63	784	-	-	-	-	n/a
Conferences & Training	5130.0309	1,574	2,939	937	1,500	1,300	1,500	-	0.00%
Accounting	5130.0314	-	-	-	-	-	-	-	n/a
Auditing	5130.0315	-	-	-	-	-	-	-	n/a
Dues	5130.0318	380	380	735	380	380	400	20	5.26%
Other Professional Fees	5130.0320	-	-	-		-	-	-	n/a
Communications	5130.0326	534	464	647	400	724	727	327	81.75%
Maintenance Contracts	5130.0328	1,040	458	1,100	1,000	-	-	(1,000)	-100.00%
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
Computer Hardware & Peripherals	5130.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5130.0476	-	-	-	-	-	-	-	n/a
Auction		-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 6,827**	**$ 4,920**	**$ 6,059**	**$ 7,150**	**$ 3,088**	**$ 5,842**	**$ (1,308)**	**-18.29%**
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		**$ 118,304**	**$ 114,352**	**$ 100,724**	**$ 67,931**	**$ 63,824**	**$ 65,334**	**$ (2,597)**	**-3.82%**

1) - 0328 Harris program maintenance

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012
FUND: 10 NAME: GENERAL FUND
DEPT: 33 NAME: CODE COMPLIANCE

		2008	2009	2010	2011	2011	2012	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2012-2011	CHANGE
OBJECT OF EXPENDITURE	**5133**								
Salaries - Regular	5133.0102	$ 151,898	$ 122,464	$ 106,377	$ 52,933	$ 52,933	$ 52,933	$ -	0.00%
Salaries - Part Time	5133.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime[1]	5133.0105	6,002	320	71	-	-	-	-	n/a
Salaries Total		**$ 157,900**	**$ 122,784**	**$ 106,448**	**$ 52,933**	**$ 52,933**	**$ 52,933**	**$ -**	**0.00%**
Unemployment Insurance	5133.0108	$ 170	$ 131	$ 297	$ 100	$ 103	$ 102	$ 2	2.00%
Medicare	5133.0109	2,214	1,719	1,496	768	768	768	-	0.00%
FICA	5133.0110	9,468	7,350	6,399	3,282	3,282	3,282	-	0.00%
Retirement	5133.0111	10,960	10,629	6,253	9,958	9,958	7,625	(2,333)	-23.43%
Health Insurance	5133.0112	22,287	16,220	15,462	5,737	5,737	5,411	(326)	-5.69%
Workers' Compensation Insurance	5133.0113	448	538	464	1,093	1,093	1,093	-	0.00%
Benefits Total		**$ 45,548**	**$ 36,587**	**$ 30,371**	**$ 20,938**	**$ 20,941**	**$ 18,281**	**$ (2,658)**	**-12.69%**
Personal Services Total		**$ 203,448**	**$ 159,371**	**$ 136,820**	**$ 73,872**	**$ 73,874**	**$ 71,214**	**$ (2,658)**	**-3.60%**
Books & Periodicals	5133.0219	$ -	$ -	$ -	$ -		$ -	$ -	n/a
Postage	5133.0224	108	126	64	175	1,095	1,100	925	528.57%
General Operating Supplies	5133.0225	2,707	1,116	1,541	1,500	222	-	(1,500)	-100.00%
Advertisements	5133.0226	-	-	-	-	-	-	-	n/a
Specialty Supplies	5133.0227	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5133.0243	7,937	4,001	3,739	4,000	2,225	2,250	(1,750)	-43.75%
Tires & Batteries	5133.0248	929	706	539	750	458	500	(250)	-33.33%
Travel Expenditures	5133.0307	1,068	1,898	461	1,000	206	300	(700)	-70.00%
Legal	5133.0308	-	63	-	-	-	-	-	n/a
Conferences & Training	5133.0309	1,649	2,687	733	1,500	75	500	(1,000)	-66.67%
Accounting	5133.0314	-	-	-	-	-	-	-	n/a
Auditing	5133.0315	-	-	-	-	-	-	-	n/a
Dues	5133.0318	440	200	-	200	15	200	-	0.00%
Other Professional Fees	5133.0320	-	-	-	-	-	-	-	n/a
Damages, Rewards, & Indemnities	5133.0321	-	-	-	-	-	-	-	n/a
Communications	5133.0326	1,190	1,043	850	1,200	344	350	(850)	-70.83%
Maintenance Contracts	5133.0328	-	-	-	-	-	-	-	n/a
Property & Liability Insurance	5133.0330	-	-	-	-	-	-	-	n/a
Uniforms	5133.0337	2,926	1,538	1,054	1,500	115	-	(1,500)	-100.00%
Miscellaneous	5133.0352	83	33	31	-	-	-	-	n/a
Repairs - Autos	5133.0361	501	1,181	233	700	658	500	(200)	-28.57%
Operating Leases	5133.0367	-	-	-	-		-	-	n/a
Software	5133.0466	960	-	-	-		-	-	n/a
Computer Hardware & Peripherals	5133.0468	-	-	-	-		-	-	n/a
Operating Expenditures Total		**$ 20,644**	**$ 14,690**	**$ 9,245**	**$ 12,525**	**$ 5,413**	**$ 5,700**	**$ (6,825)**	**-54.49%**
Debt Service - Principal	5133.0477	$ -	$ -		$ -			$ -	n/a
Debt Service - Interest	5133.0478	-	-		-			-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Code Enforcement Officer Total		**$ 224,092**	**$ 174,061**	**$ 146,064**	**$ 86,397**	**$ 79,287**	**$ 76,914**	**$ (9,483)**	**-10.98%**

(1) 0105 - Code Enforcement Officer spends .5 hours per day, after 5:00 pm, locking up the Administrative Building.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT: 39 NAME: BUILDINGS & GROUNDS

OBJECT OF EXPENDITURE	NUMBER 5139	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
Salaries - Regular[1]	5139.0102	$ 285,865	$ 294,318	$ 291,900	$ 301,784	$ 301,784	$ 301,784	$ -	0.00%
Salaries - Part Time	5139.0103	11,766	11,216	10,826	12,251	12,251	12,251	0	0.00%
Salaries - Overtime	5139.0105	646	418	639	-	456	-	-	n/a
Salaries Total		**$ 298,277**	**$ 305,953**	**$ 303,365**	**$ 314,035**	**$ 314,491**	**$ 314,035**	**$ 0**	**0.00%**
Unemployment Insurance	5139.0108	$ 366	$ 369	$ 923	$ 802	$ 919	$ 918	$ 116	14.46%
Medicare	5139.0109	4,105	4,198	4,149	4,554	4,560	4,554	(0)	0.00%
FICA	5139.0110	17,552	17,951	17,740	19,470	19,498	19,470	(0)	0.00%
Retirement	5139.0111	17,618	19,165	186	21,125	21,125	13,005	(8,120)	-38.44%
Health Insurance	5139.0112	56,226	50,637	63,744	71,196	71,196	60,352	(10,844)	-15.23%
Workers' Compensation Insurance	5139.0113	8,705	10,678	10,323	9,865	9,900	9,985	120	1.22%
Benefits Total		**$ 104,572**	**$ 102,998**	**$ 97,064**	**$ 127,011**	**$ 127,199**	**$ 108,284**	**$ (18,728)**	**-14.74%**
Personal Services Total		**$ 402,849**	**$ 408,951**	**$ 400,429**	**$ 441,047**	**$ 441,690**	**$ 422,319**	**$ (18,727)**	**-4.25%**
Books & Periodicals	5139.0219	$ -	$ -	$ 163	$ -		$ -	$ -	n/a
Postage	5139.0224	36	4	-	50	40	40	(10)	-20.00%
General Operating Supplies	5139.0225	5,055	6,687	6,518	7,200	6,512	6,925	(275)	-3.82%
Advertisements	5139.0226	80	-	-	-	-	-	-	n/a
Specialty Supplies	5139.0227	-		-	-	-	-	-	n/a
Fuel & Lubricants	5139.0243	19,179	9,611	12,911	15,000	22,017	17,000	2,000	13.33%
Tires & Batteries	5139.0248	534	893	1,430	1,200	290	1,100	(100)	-8.33%
Small Tools	5139.0249	-	-	-	-	-	-	-	n/a
Travel Expenditures	5139.0307	88	-	-	150	-	150	-	0.00%
Legal	5139.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5139.0309	156	300	258	300	-	300	-	0.00%
Accounting	5139.0314	-	-	-	-	-	-	-	n/a
Auditing	5139.0315	-	-	-	-	-	-	-	n/a
Dues	5139.0318	-	-	-	-	-	-	-	n/a
Other Professional Fees	5139.0320	97	83	75	-	-	-	-	n/a
Rewards, Damages, Indem.	5139.0321	-	-	-	-	-	-	-	n/a
Communications	5139.0326	2,348	2,174	3,032	2,500	3,479	3,479	979	39.16%
Maintenance Contracts	5139.0328	300	(6,963)	275	300	2,050	2,050	1,750	583.33%
Property & Liability Insurance	5139.0330	3,175	2,516	2,853	2,866	2,839	2,850	(16)	-0.56%
Electricity	5139.0332	1,550	1,328	493	1,260	4,937	5,000	3,740	296.83%
Natural Gas	5139.0333	3,264	3,089	3,163	3,300	2,806	3,100	(200)	-6.06%
Water & Sewerage	5139.0334	-	-	-	-	-	-	-	n/a
Uniforms	5139.0337	182	563	1,224	1,200	550	550	(650)	-54.17%
Miscellaneous	5139.0352	24	42	24	-	-	-	-	n/a
Repairs - Equipment	5139.0360	288	252	559	150	82	150	-	0.00%
Repairs - Autos	5139.0361	1,682	1,397	1,400	2,000	1,500	1,500	(500)	-25.00%
Repairs - Building & Grounds	5139.0362	109,311	59,757	102,743	100,000	86,952	105,000	5,000	5.00%
Operating Leases	5139.0367	-	-	-	-	-	-	-	n/a
Salaries & Benefits Capitalized	5139.0402	(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	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 135,631**	**$ 67,578**	**$ 137,120**	**$ 137,476**	**$ 134,054**	**$ 149,194**	**$ 11,718**	**8.52%**
Debt Service - Principal	5139.0477	$ -	$ -	$ -	$ -			$ -	n/a
Debt Service - Interest	5139.0478	-	-	-	-			-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay	**5139.0473**	**$ -**	**$ -**	**$ 6,350**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Buildings & Grounds Total		**$ 538,480**	**$ 476,529**	**$ 543,899**	**$ 578,523**	**$ 575,744**	**$ 571,513**	**$ (7,009)**	**-1.21%**

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012
FUND: 10 NAME: GENERAL FUND
DEPT: 18 NAME: SHERIFF'S DEPARTMENT

OBJECT OF EXPENDITURE	NUMBER 5218	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
Salaries - Elected Officials	5218.0101	$ 104,764	$ 108,342	$ 104,546	$ 109,607	$ 109,607	$ 109,607	$ (0)	0.00%
Salaries - Regular	5218.0102	2,829,676	3,026,317	2,971,461	2,886,407	2,731,711	2,888,290	1,882	0.07%
Salaries - Part Time	5218.0103	46,820	45,545	37,884	75,126	48,679	81,582	6,456	8.59%
Salaries - Overtime	5218.0105	112,158	63,317	31,870	57,600	121,983	57,600	-	0.00%
Salaries Total		**$ 3,093,418**	**$ 3,243,522**	**$ 3,145,760**	**$ 3,128,740**	**$ 3,011,980**	**$ 3,137,078**	**$ 8,338**	**0.27%**
Unemployment Insurance	5218.0108	$ 3,312	$ 3,659	$ 7,854	$ 7,924	$ 8,000	$ 8,058	$ 134	1.69%
Medicare	5218.0109	42,921	44,692	43,361	43,777	43,674	44,652	875	2.00%
FICA	5218.0110	183,524	192,014	185,819	187,186	190,000	190,928	3,741	2.00%
Retirement	5218.0111	236,883	241,356	238,252	243,330	240,086	293,610	50,280	20.66%
Health Insurance	5218.0112	542,177	548,557	567,458	565,469	555,000	551,935	(13,533)	-2.39%
Workers' Compensation Insurance	5218.0113	63,665	76,660	66,670	125,134	130,000	133,931	8,797	7.03%
Medicare Supplement	5218.0114	-	-	-	-	-	-	-	n/a
Retiree Health Insurance	5218.0115	-	-	-	58,825	-	-	(58,825)	-100.00%
Benefits Total		**$ 1,072,483**	**$ 1,106,938**	**$ 1,109,415**	**$ 1,231,645**	**$ 1,166,760**	**$ 1,223,114**	**$ (8,531)**	**-0.69%**
Personal Services Total[1]		**$ 4,165,901**	**$ 4,350,459**	**$ 4,255,175**	**$ 4,360,386**	**$ 4,178,740**	**$ 4,360,192**	**$ (193)**	**0.00%**
Books & Periodicals	5218.0219	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Postage	5218.0224	2,962	3,266	2,930	3,000	4,130	3,500	500	16.67%
General Operating Supplies	5218.0225	42,187	36,539	35,269	60,000	18,430	48,000	(12,000)	-20.00%
Advertisements	5218.0226	2,164	1,736	2,160	3,000	1,097	2,800	(200)	-6.67%
Specialty Supplies	5218.0227	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5218.0243	465,646	296,968	371,917	350,000	268,611	300,000	(50,000)	-14.29%
Tires & Batteries	5218.0248	34,968	46,550	41,304	50,000	46,877	45,000	(5,000)	-10.00%
Travel Expenditures	5218.0307	2,894	2,436	2,774	5,000	2,295	4,500	(500)	-10.00%
Legal	5218.0308	2,413	3,883	5,852	4,000	2,907	4,000	-	0.00%
Conferences & Training	5218.0309	9,404	7,370	5,257	20,000	1,360	15,000	(5,000)	-25.00%
Accounting	5218.0314	-	315	-	-	-	-	-	n/a
Auditing	5218.0315	-	-	-	-	-	-	-	n/a
Dues	5218.0318	220	1,990	1,035	2,000	1,035	2,000	-	0.00%
Other Professional Fees	5218.0320	847	4,911	2,986	4,500	3,433	4,000	(500)	-11.11%
Damages & Indemnities	5218.0321	3,296	-	37,029	5,000	-	5,000	-	0.00%
Communications	5218.0326	62,304	47,152	39,636	50,000	42,563	47,000	(3,000)	-6.00%
Maintenance Contracts[2]	5218.0328	13,693	35,026	42,187	45,000	59,126	60,000	15,000	33.33%
Property & Liability Insurance	5218.0330	56,542	46,485	50,880	50,686	50,639	50,650	(36)	-0.07%
Electricity	5218.0332	-	3,592	15,169	-	-	-	-	n/a
Natural Gas	5218.0333	-	-	4,059	-	-	-	-	n/a
Water	5218.0334	-	-	27	-	-	-	-	n/a
Uniforms	5218.0337	40,880	42,385	18,584	50,000	22,554	44,000	(6,000)	-12.00%
Miscellaneous	5218.0352	4	25	898	-	-	-	-	n/a
Repairs- Other/Communications	5218.0360	-	-	-	10,000	-	10,000	-	0.00%
Repairs - Autos	5218.0361	78,774	77,517	79,941	90,000	77,106	80,000	(10,000)	-11.11%
Repairs - Buildings & Grounds	5218.0362	160	93	-	-	-	-	-	n/a
Operating Leases[3]	5218.0367	6,542	7,046	10,038	9,927	9,924	16,480	6,553	66.01%
Software	5218.0466	3,538	295	119	2,000	-	1,500	(500)	-25.00%
Capitalized Computer Hardware	5218.0464	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals[4]	5218.0468	-	-	107,666	-	-	-	-	n/a
Small Equipment (Patrol Cars)	5218.0469	-	-	-	-	-	-	-	n/a
Expendable Equipment- Radios	5218.0475			-	5,000	-	5,000	-	0.00%
Expendable Equipment- Weapons	5218.0476	-	195,539	32,503	10,000	6,025	5,000	(5,000)	-50.00%
LAN Infrastructure	5218.0500	-	-	-	-	-	-	-	n/a
Homeland Security Grant	5218.0501	9,291	-		-	-	-	-	n/a
GOHS Grant	5218.0502	-	-	-	-	-	-	-	n/a
Bullet Proof Vest Program	5218.0503	7,091	12,811	12,858	12,000	10,415	12,000	-	0.00%
Digital Signage Grant	5218.0504	-	41,049	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 845,821**	**$ 914,978**	**$ 923,078**	**$ 841,113**	**$ 628,527**	**$ 765,430**	**$ (75,683)**	**-9.00%**
Debt Service - Principal	5218.0477	$ 359,634	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5218.0478	30,817	-	-	-	-	-	-	n/a
Debt Service Total		**$ 390,451**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay	5218.0473	**$ 574,668**	**$ -**	**$ 21,500**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Sheriff's Department Total		**$ 5,976,840**	**$ 5,265,438**	**$ 5,199,754**	**$ 5,201,499**	**$ 4,807,267**	**$ 5,125,622**	**$ (75,876)**	**-1.46%**

(1) Per department's request, this includes scheduled overtime and unscheduled overtime plus payroll taxes.
The unscheduled overtime is for shift coverage for vacant positions, sick leave, vacation, training, and other events that require extra personnel.
(2) - 0328 Annual Support- Sheriff/Jail computer network, archive record system, support for mobile comupters in vehichles, mainteneance for certified scales for investigations, air cards for mobile-com connectivity, and live-scan fingerprint machine.
Also, increase from 18 to 30 mobile laptop computers and maintenance for each.
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.
(3) - 0367 Copier assigned to CID, network printer assigned to CID, copy-fax-printer assigned to uniform patrol, copy-fax-printer assigned to Sheriff's admin.
(4) - 0318 Dues IAPE=$50, GAFI = $150, GACP=$200, GSA = $750, COA=$100, SROA=$200

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT:19 NAME: JAIL

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries - Regular	5219.0102	$ 1,579,619	$ 2,074,575	$ 2,659,892	$2,551,824	$ 2,760,228	$ 2,651,820	$ 99,996	3.92%
Salaries - Part Time	5219.0103	29,259	23,756	12,900	40,000	20,628	32,991	(7,009)	-17.52%
Salaries - Overtime	5219.0105	121,353	157,161	213,692	201,042	410,073	205,000	3,958	1.97%
Salaries Total		**$ 1,730,231**	**$ 2,255,492**	**$ 2,886,483**	**$2,792,866**	**$ 3,190,929**	**$ 2,889,811**	**$ 96,945**	**3.47%**
Unemployment Insurance	5219.0108	$ 2,840	$ 3,797	$ 9,256	$ 8,325	$ 8,400	$ 8,466	$ 141	1.69%
Medicare	5219.0109	24,060	31,234	39,401	37,001	46,268	38,930	1,928	5.21%
FICA	5219.0110	101,996	133,487	168,473	158,213	197,838	166,458	8,245	5.21%
Retirement	5219.0111	57,367	70,308	47,227	92,036	47,000	91,404	(632)	-0.69%
Health Insurance	5219.0112	357,506	388,200	567,194	599,114	600,000	600,870	1,756	0.29%
Workers' Compensation Insurance	5219.0113	31,602	67,829	82,777	98,635	101,000	104,760	6,125	6.21%
Benefits Total		**$ 575,369**	**$ 694,855**	**$ 914,328**	**$ 993,325**	**$ 1,000,506**	**$ 1,010,888**	**$ 17,563**	**1.77%**
Personal Services Total		**$ 2,305,600**	**$ 2,950,347**	**$ 3,800,812**	**$3,786,191**	**$ 4,191,435**	**$ 3,900,699**	**$ 114,508**	**3.02%**
General Operating Supplies	5219.0225	$ 43,315	$ 46,405	$ 53,234	$ 75,000	$ 47,670	$ 60,000	$ (15,000)	-20.00%
Advertisements	5219.0226	-	-	-	-		-	-	n/a
Specialty Supplies	5219.0227	-	-	-	-		-	-	n/a
Clothing For Prisoners	5219.0236	3,586	15,162	19,442	25,000	15,906	20,000	(5,000)	-20.00%
Food & Kitchen Supplies	5219.0242	201,704	203,704	261,815	275,000	264,862	282,400	7,400	2.69%
Janitorial Supply	5219.0244	-	-	-	-	-	-	-	n/a
Medical Supplies & Treatment	5219.0245	230,587	233,317	315,798	300,000	331,201	310,000	10,000	3.33%
Travel Expenditures	5219.0307	690	1,245	1,158	3,000	2,884	3,000	-	0.00%
Legal	5219.0308	85	438	-	-	-	-	-	n/a
Conferences & Training	5219.0309	708	512	-	10,000	-	8,000	(2,000)	-20.00%
Other Professional Fees	5219.0320	1,626	4,891	2,596	2,500	2,520	2,500	-	0.00%
Rewards Damages and Indem.	5219.0321	-	1,400	-	3,000	300	2,000	(1,000)	-33.33%
Communications	5219.0326	-	-	752	-		-	-	n/a
Maintenance Contracts	5219.0328	1,890	5,655	19,160	36,548	36,188	36,188	(360)	-0.99%
Property & Liability Insurance	5219.0330	20,710	18,705	45,218	45,500	45,003	45,000	(500)	-1.10%
Electricity	5219.0332	44,827	62,885	119,757	125,000	146,895	145,000	20,000	16.00%
Natural Gas	5219.0333	26,270	33,233	42,924	75,000	50,222	51,000	(24,000)	-32.00%
Water & Sewerage	5219.0334	45,837	140,060	156,799	150,000	137,225	150,000	-	0.00%
Uniforms	5219.0337	9,236	10,072	10,933	10,000	21,493	15,000	5,000	50.00%
Miscellaneous	5219.0352	73	-	-	-	-	-	-	n/a
Repairs- Buildings & Grounds	5219.0362	15,622	11,801	27,309	35,000	24,942	33,000	(2,000)	-5.71%
Inmate Housing	5219.0366	440,165	307,746	1,260	-	-	-	-	n/a
Operating Lease	5219.0367	538	10,778	15,399	11,616	16,392	15,000	3,384	29.13%
Software	5219.0466	151	5,000	1,250	1,200	-	1,200	-	0.00%
Expendable Equipment - Radios	5219.0475			-	10,000	-	10,000	-	0.00%
Expendable Equipment - Weapons	5219.0476			-	10,000	-	10,000	-	0.00%
Computer Hardware	5219.0468	1,884	-	-	-			-	n/a
Operating Expenditures Total		**$ 1,089,505**	**$ 1,113,009**	**$ 1,094,806**	**$1,203,364**	**$ 1,143,703**	**$ 1,199,288**	**$ (4,076)**	**-0.34%**
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		**$ 5,034,129**	**$ 4,063,357**	**$ 4,895,617**	**$4,989,555**	**$ 5,335,138**	**$ 5,099,987**	**$ 110,432**	**2.21%**

0328 - Maintenance Contracts: American Pest Control-$1,200, Stanley Convergent Security-$20,040, Duplicating Products-$6,348, Eagle Eye Detections-$2750
Eagle Advantage Solutions - $5,850.

0367 - Operating lease includes copiers form Delage at $12,016

COUNTY OF JACKSON									
ANNUAL BUDGET ESTIMATE - EXPENDITURES									
FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012									
FUND: 10 NAME: GENERAL FUND									
DEPT: 63 NAME: SCHOOL RESOURCE OFFICERS									
		2008	2009	2010	2011	2011	2012	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2012-2011	CHANGE
OBJECT OF EXPENDITURE	**5263**								
Salaries - Regular	5263.0102	$ 112,864	$ 108,685	$ 131,265	$ 136,430	$ 136,430	$ 136,511	$ 81	0.06%
Salaries - Part Time	5263.0103	-	-	-	-	-		-	n/a
Salaries - Overtime	5263.0105	1,062	674	113	-	800	-	-	n/a
Salaries Total		**$ 113,926**	**$ 109,359**	**$ 131,378**	**$ 136,430**	**$ 137,230**	**$ 136,511**	**$ 81**	**0.06%**
Unemployment Insurance	5263.0108	$ 108	$ 135	$ 353	$ 401	$ 408	$ 408	$ 7	1.75%
Medicare	5263.0109	1,590	1,452	1,741	1,978	2,005	1,979	1	0.06%
FICA	5263.0110	6,800	6,211	7,446	8,459	8,502	8,464	5	0.06%
Retirement	5263.0111	353	-	-	4,311	4,312	4,311	(0)	0.00%
Health Insurance	5263.0112	20,212	26,183	32,239	37,988	29,055	21,716	(16,272)	-42.83%
Workers' Compensation Insurance	5263.0113	786	946	815	5,964	6,000	5,964	(0)	0.00%
Benefits Total		**$ 29,849**	**$ 34,928**	**$ 42,594**	**$ 59,101**	**$ 50,282**	**$ 42,842**	**$ (16,259)**	**-27.51%**
Personal Services Total		**$ 143,775**	**$ 144,288**	**$ 173,972**	**$ 195,531**	**$ 187,512**	**$ 179,353**	**$ (16,178)**	**-8.27%**
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		**$ 143,775**	**$ 144,288**	**$ 173,972**	**$ 195,531**	**$ 187,512**	**$ 179,353**	**$ (16,178)**	**-8.27%**

The D.A.R.E. program is no longer in operation. In 2006, the officer and expenditures were consolidated with the Sheriff's Department.

The Sheriff's Department pays for two officers and the school system reimburses the county for the other two officers.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT:20 NAME: CORONER

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries - Elected Officials	5220.0101	$ 16,913	$ 17,844	$ 21,344	$ 12,000	$ 12,000	$ 12,000	$ -	0.00%
Salaries - Regular	5220.0102	-	-	-			-	-	n/a
Salaries - Part Time	5220.0103	5,112	8,011	8,564	8,605	8,305	8,605	-	0.00%
Salaries - Overtime	5220.0105	-						-	n/a
Salaries Total		**$ 22,025**	**$ 25,855**	**$ 29,908**	**$ 20,605**	**$ 20,305**	**$ 20,605**	**$ -**	**0.00%**
Unemployment Insurance	5220.0108	69	47	101	102	102	102	$ -	0.00%
Medicare	5220.0109	274	317	385	299	299	299	-	0.00%
FICA	5220.0110	1,172	1,356	1,648	1,278	1,278	1,278	-	0.00%
Retirement	5220.0111	1,093	1,093	1,093	1,093	1,093	1,333	240	21.96%
Health Insurance	5220.0112	8,740	9,698	9,532	10,854	10,854	10,771	(83)	-0.77%
Workers' Compensation Insurance	5220.0113	327	394	338	365	365	365	0	0.10%
Benefits Total		**$ 11,675**	**$ 12,905**	**$ 13,098**	**$ 13,990**	**$ 13,991**	**$ 14,147**	**$ 157**	**1.12%**
Personal Services Total		**$ 33,700**	**$ 38,760**	**$ 43,006**	**$ 34,595**	**$ 34,296**	**$ 34,752**	**$ 157**	**0.45%**
Postage	5220.0224	$ -	$ -	$ -	$ 15	$ -	$ 15	$ -	0.00%
General Operating Supplies[1]	5220.0225	324	1,104	548	1,250	1,250	1,250	-	0.00%
Advertisements	5220.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5220.0243	1,183	702	1,349	1,200	1,260	1,300	100	8.33%
Tires & Batteries	5220.0248	-	-	90	400	-	400	-	0.00%
Travel Expenditures	5220.0307	1,068	802	500	1,000	754	950	(50)	-5.00%
Legal	5220.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5220.0309	1,419	1,119	600	1,500	300	1,450	(50)	-3.33%
Witness Fees	5220.0312	-	-	-	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	13,095	11,352	8,910	11,000	7,704	11,000	-	0.00%
Communications	5220.0326	1,555	1,453	2,242	1,386	1,386	1,386	-	0.00%
Maintenance Contracts	5220.0328	-	-	-	-	-	-	-	n/a
Property & Liability Insurance	5220.0330	139	110	171	172	171	171	(1)	-0.58%
Uniforms	5220.0337	72	-	237	-	-	-	-	n/a
Miscellaneous	5220.0352	-	-	190	-	-	-	-	n/a
Repairs - Autos	5220.0361	94	4,057	4	450	-	450	-	0.00%
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		**$ 19,174**	**$ 22,924**	**$ 15,068**	**$ 18,823**	**$ 13,050**	**$ 18,822**	**$ (1)**	**-0.01%**
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		**$ 52,873**	**$ 61,684**	**$ 58,074**	**$ 53,418**	**$ 47,346**	**$ 53,574**	**$ 156**	**0.29%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012- DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT:25 NAME: CORRECTIONAL INSTITUTE

OBJECT OF EXPENDITURE	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
	5225								
Salaries - Regular	5225.0102	$ 954,726	$ 945,634	$ 895,368	$ 789,142	$ 855,115	$ 845,224	$ 56,081	7.11%
Salaries - Part Time	5225.0103	65,841	35,399	6,347	23,388	2,147	-	(23,388)	-100.00%
Inmate Salries	5225.0104	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5225.0105	72,153	56,474	46,707	85,747	66,766	85,000	(747)	-0.87%
Salaries Total		**$ 1,092,720**	**$ 1,037,507**	**$ 948,422**	**$ 898,277**	**$ 924,028**	**$ 930,224**	**$ 31,947**	**3.56%**
Unemployment Insurance	5225.0108	$ 1,578	$ 1,374	$ 3,132	$ 2,420	$ 3,051	$ 2,652	$ 232	9.59%
Medicare	5225.0109	14,956	13,950	12,542	11,443	12,192	12,256	813	7.11%
FICA	5225.0110	63,950	59,649	53,629	48,927	51,130	52,404	3,477	7.11%
Retirement	5225.0111	12,625	41,763	230	38,437	28,380	47,018	8,581	22.32%
Health Insurance	5225.0112	241,539	229,853	230,041	197,137	229,181	228,817	31,680	16.07%
Workers' Compensation Insurance	5225.0113	35,379	42,588	36,646	32,280	29,610	34,843	2,563	7.94%
Benefits Total		**$ 370,027**	**$ 389,178**	**$ 336,219**	**$ 330,644**	**$ 353,544**	**$ 377,989**	**$ 47,345**	**14.32%**
Personal Services Total		**$ 1,462,747**	**$ 1,426,684**	**$ 1,284,641**	**$ 1,228,921**	**$ 1,277,572**	**$ 1,308,213**	**$ 79,292**	**6.45%**
Books & Periodicals	5225.0219	$ 2,614	$ 148	$ 531	$ 450	$ 607	$ 450	$ -	0.00%
Greenhouse Services	5225.0220	-	-	-	-	-	-	-	n/a
Farm Services	5225.0223	-	-	-	-	-	-	-	n/a
Postage	5225.0224	2,863	2,669	950	2,700	1,762	2,100	(600)	-22.22%
General Operating Supplies	5225.0225	73,637	74,385	77,432	69,000	79,436	69,000	-	0.00%
Advertisements	5225.0226	-	-	160	-	160	160	160	n/a
Specialty Supplies	5225.0227	-	-	-	-	-	-	-	n/a
Bedding	5225.0235	-	-	-	-	-	-	-	n/a
Clothing	5225.0236	9,870	11,359	11,267	15,000	18,109	18,000	3,000	20.00%
Discharge of Prisoners	5225.0237	702	(53)	1,233	-	-	-	-	n/a
Supplies- Food & Kitchen	5225.0242	361,009	309,303	366,101	-	39,834	-	-	n/a
Fuel & Lubricants	5225.0243	18,059	10,962	11,500	14,000	17,781	15,000	1,000	7.14%
Janitorial Supply, Linen	5225.0244	-	-	-	-		-	-	n/a
Medical Supplies & Treatment	5225.0245	393	14,430	4,815	20,000	-	15,000	(5,000)	-25.00%
Tires & Batteries	5225.0248	2,503	1,549	1,229	600	858	600	-	0.00%
Small Tools & Equipment	5225.0249	-	-	-	-		-	-	n/a
Relocation Expenditures	5225.0306	-	-	-	-		-	-	n/a
Travel Expenditures	5225.0307	2,223	1,828	2,128	3,000	855	3,000	-	0.00%
Legal	5225.0308	848	3,655	1,300	-	-	-	-	n/a
Conferences & Training	5225.0309	2,754	1,220	1,886	2,700	2,000	2,700	-	0.00%
Fire Department	5225.0310	-	-	-	-	-	-	-	n/a
Accounting	5225.0314	-	-	-	-	-	-	-	n/a
Auditing	5225.0315	-	-	-	-	-	-	-	n/a
Purchased/Contracted Services	5225.0317	127,517	105,339	127,435	429,410	435,338	435,338	5,928	1.38%
Dues	5225.0318	50	-	825	90	90	90	-	0.00%
Other Professional Fees	5225.0320	712	7,454	-	-	-	-	-	n/a
Damages & Indemnities	5225.0321	-	-	-	-	-	-	-	n/a
Communications	5225.0326	7,064	6,001	6,209	6,700	6,360	6,700	-	0.00%
Maintenance Contracts[1]	5225.0328	4,338	9,355	6,107	4,000	6,246	6,246	2,246	56.15%
Property & Liability Insurance	5225.0330	48,518	61,755	14,392	15,000	12,073	14,500	(500)	-3.33%
Electricity	5225.0332	68,833	84,294	102,745	100,000	108,864	109,000	9,000	9.00%
Natural Gas	5225.0333	36,023	33,250	32,702	40,000	42,284	42,000	2,000	5.00%
Water & Sewerage	5225.0334	45,645	50,048	50,571	85,000	87,600	88,000	3,000	3.53%
Uniforms	5225.0337	6,736	9,534	12,666	14,000	7,192	10,000	(4,000)	-28.57%
Rent	5225.0338	-	19,483	33,400	33,401	33,401	33,401	-	0.00%
Veterinary Fees	5225.0350	-	-	-	-	-	-	-	n/a
Court Cost - Transcripts	5225.0351	-		-	-	-	-	-	n/a
Miscellaneous	5225.0352	5,063	2,769	2,668	-	-	-	-	n/a
Repairs - Equipment	5225.0360	5,805	8,196	8,237	7,000	9,521	7,000	-	0.00%
Repairs - Vehicles	5225.0361	4,191	6,090	2,286	4,000	1,386	3,000	(1,000)	-25.00%
Repairs - Buildings & Grounds	5225.0362	15	41,102	1,118	-	1,281	-	-	n/a
Operating Leases[2]	5225.0367	6,124	5,924	5,524	6,108	6,108	6,108	-	0.00%
Warden's House Improvements	5225.0400	-	-	-	-	-	-	-	n/a
Software	5225.0466	103	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5225.0468	-	-	-	-	-	-	-	n/a
Non-structural Improvements	5225.0474	-	-	-	-	-	-	-	n/a
Expendable Equipment[3]	5225.0476	10,062	45,825	5,303	1,500	2,971	1,500	-	0.00%

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COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012- DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT:25 NAME: CORRECTIONAL INSTITUTE

		2008	2009	2010	2011	2011	2012	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2012-2011	CHANGE
OBJECT OF EXPENDITURE	**5225**								
Greenhouse Project	5225.0500	-	-	-	-	-	-	-	n/a
J.C.C.I. - Roof Replacement	5225.0501	-	-	-	-	-	-	-	n/a
J.C.C.I. Security Camera System	5225.0502	4,200	-	-	-	-	-	-	n/a
IW Davis HVAC Improvements	5225.0503	-	-	110,437	-	-	-	-	n/a
Mechanical Repairs - Water Heater	5225.0504	-	-	57,050	-	-	-	-	n/a
Deferred Maintenance	5225.0505	-	-	29,148	-	-	-	-	n/a
Code Issues - IW Davis	5225.0506	-	-	17,269	-	-	-	-	n/a
Project Management - IW Davis	5225.0507	-	-	51,680	-	-	-	-	n/a
IT Improvements	5225.0508	-	-	-	-	-	-	-	n/a
Engineering/Architechtural Services	5225.0509	-	-	12,892	-	-	-	-	n/a
Segregation Cells - IW Davis	5225.0510	-	-	143,476	-	-	-	-	n/a
Moving Expenditures & Sundries	5225.0512	-	-	8,993	-	-	-	-	n/a
Operating Expenditures Total		**$ 858,476**	**$ 927,873**	**$ 1,323,662**	**$ 873,659**	**$ 922,117**	**$ 888,893**	**$ 15,234**	**1.74%**
Debt Service - Principal	5225.0477	$ -	$ -					$ -	**n/a**
Debt Service - Interest	5225.0478	-	-					-	**n/a**
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Assets Other	5225.0470	12,785	-					**-**	**n/a**
Capital Assets Other	5226.0473	14,406	7,718					**-**	
Capital Outlay		**27,191**	**7,718**	**-**	**-**	**-**	**-**	**$ -**	**n/a**
Correctional Institute Total		**$ 2,348,414**	**$ 2,362,275**	**$ 2,608,304**	**$ 2,102,580**	**$ 2,199,689**	**$ 2,197,106**	**$ 94,526**	**4.50%**

(1) - #0328 - American Pest Control, $540 (new) $300 (Old) annually, Laserfische $206, Eagle Eye Dectection $375, Tri-State Technical $1,320, StatLine - $125, Cummins - $3,380.

(2) - #0367 - Copier at $509.00 per month

(3) - #0476 - Contingency for minor kitchen equipment replacement

(4) - #0317 - Contract for Food Services of $310,338, Southern Health Partners Contract $125,000

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT: 26 NAME: J.C.C.I. FIRE BRIGADE

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE	**5226**								
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	$ 6,734	$ 11,260	$ 11,203	$ 15,000	$ 4,300	$ 15,000	$ -	0.00%
Travel Expenses	5226.0307	-	85	-	-		-	-	n/a
Maintenance Contracts	5226.0328	-	-	-	-	996	996	996	n/a
Property & Liability Insurance	5226.0330	-	735	735	1,000	735	735	(265)	-26.50%
Electricty	5226.0332	-	2,034	15,682	16,000	14,889	15,000	(1,000)	-6.25%
Natural Gas	5226.0333	-	1,080	5,051	6,100	7,066	6,100	-	0.00%
Water & Sewerage	5226.0334	-	-	11,451	12,500	12,675	12,500	-	0.00%
Rent	5226.0338	-	-	-				-	n/a
Software	5226.0466	-	-	-				-	n/a
Computer Hardware & Peripherals	5226.0468	-	-	-				-	n/a
Capital Assets - Vehicles	5526.0471	4,545	-	-				-	n/a
Expendable Equipment	5226.0476	-	5,182	5,324	7,250		7,250	-	0.00%
Operating Expenditures Total		**$ 11,279**	**$ 20,375**	**$ 49,446**	**$ 57,850**	**$ 40,661**	**$ 57,581**	**$ (269)**	**-0.46%**
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		**$ 11,279**	**$ 20,375**	**$ 49,446**	**$ 57,850**	**$ 40,661**	**$ 57,581**	**$ (269)**	**-0.46%**

0328: AFA Protective Systems - $1,033 for fire alarm inspections, American Pest Control - $300

COUNTY OF JACKSON									
ANNUAL BUDGET ESTIMATE - EXPENDITURES									
FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012									
FUND: 10 NAME: GENERAL FUND									
DEPT: 66 NAME: FIREMENS' ASSOCIATION									
		2008	2009	2010	2011	2011	2012	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2012-2011	CHANGE
OBJECT OF EXPENDITURE	**5266**								
Unemployment Insurance	5266.0108	$ -	$ -					$ -	n/a
Lt Life/Disability Insurance	5266.0112	12,888	15,274	14,392	15,501	11,367	15,501	-	0.00%
Workers' Compensation Insurance	5266.0113	18,654	27,511	30,332	31,126	28,551	31,126	-	0.00%
Benefits Total		**$ 31,543**	**$ 42,786**	**$ 44,724**	**$ 46,627**	**$ 39,918**	**$ 46,627**	**$ -**	**0.00%**
									n/a
Postage	5266.0224	$ -	$ 70	$ -	$ 70	$ -	$ 20	$ (50)	-71.43%
General Operating Supplies	5266.0225	285	-	-	-			-	n/a
Fuel & Lubricants	5266.0243	-	-	-	-			-	n/a
Conferences & Training	5266.0309	-	-	-	-			-	n/a
Other Professional Fees	5266.0320	-	-	-	-			-	n/a
Maintenance Contracts	5266.0328	-	-	-	-			-	n/a
Repairs - Autos	5266.0361	-	-	-	-			-	n/a
Repairs - Buildings & Grounds	5266.0362	-	-	-	-			-	n/a
Operating Expenditures Total		**$ 285**	**$ 70**	**$ -**	**$ 70**	**$ -**	**$ 20**	**$ (50)**	**-71.43%**
									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
Firemens' Association Total		**$ 230,494**	**$ 42,856**	**$ 44,724**	**$ 46,697**	**$ 39,918**	**$ 46,647**	**$ (50)**	**-0.11%**

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012
FUND: 10 NAME: GENERAL FUND
DEPT: 69 NAME: ANIMAL CONTROL

OBJECT OF EXPENDITURE	NUMBER 5269	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
Salaries - Regular	5269.0102	$ 53,804	$ 68,133	$ 64,297	$ 59,580	$ 59,580	$ 59,580	$ -	0.00%
Salaries - Part Time	5269.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5269.0105	3,939	2,951	1,299	-	360	-	-	n/a
Salaries Total		**$ 57,743**	**$ 71,084**	**$ 65,596**	**$ 59,580**	**$ 59,940**	**$ 59,580**	**$ -**	**0.00%**
Unemployment Insurance	5269.0108	$ 92	$ 89	$ 203	$ 201	$ 201	$ 204	$ 3	1.49%
Medicare	5269.0109	822	1,038	890	864	865	864	-	0.00%
FICA	5269.0110	3,513	4,537	3,805	3,694	3,695	3,694	-	0.00%
Retirement	5269.0111	2,207	183	34	4,171	2,357	2,405	(1,766)	-42.33%
Health Insurance	5269.0112	8,143	11,177	16,114	16,314	16,800	16,188	(125)	-0.77%
Workers' Compensation Insurance	5269.0113	457	550	-	1,268	1,163	1,268	-	0.00%
Benefits Total		**$ 15,234**	**$ 17,574**	**$ 21,047**	**$ 26,511**	**$ 25,081**	**$ 24,623**	**$ (1,888)**	**-7.12%**
Personal Services Total		**$ 72,977**	**$ 88,658**	**$ 86,643**	**$ 86,091**	**$ 85,021**	**$ 84,203**	**$ (1,888)**	**-2.19%**
Books & Periodicals	5269.0219	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Postage	5269.0224	-	-	-	150	-	-	(150)	-100.00%
General Operating Supplies	5269.0225	2,283	1,031	1,605	2,700	219	-	(2,700)	-100.00%
Advertisements	5269.0226	217	-	-	-	-	-	-	n/a
Fuel & Lubricants	5269.0243	8,964	4,922	6,655	8,500	11,704	12,000	3,500	41.18%
Tires & Batteries	5269.0248	834	528	-	700	-	500	(200)	-28.57%
Small Tools and Equipment	5269.0249	1,738	853	-	1,200	1,510	1,200	-	0.00%
Travel Expenditures	5269.0307	2,288	3,769	1,527	2,300	205	1,000	(1,300)	-56.52%
Legal	5269.0308	34,690	(3,866)	400	-	-	-	-	n/a
Conferences & Training	5269.0309	1,378	829	400	1,700	-	1,000	(700)	-41.18%
Accounting	5269.0314	-	-	-	-	-	-	-	n/a
Auditing	5269.0315	-	-	-	-	-	-	-	n/a
Dues	5269.0318	-	-	325	125	125	125	-	0.00%
Other Professional Fees	5269.0320	125	-	-	-	-	-	-	n/a
Damages, Rewards, & Indemnities	5269.0321	-	345	-	-	-	-	-	n/a
Communications	5269.0326	718	777	720	810	687	687	(123)	-15.19%
Maintenance Contracts	5269.0328	791	1,115	858	1,178	1,178	1,178	-	0.00%
Property & Liability Insurance	5269.0330	-	25,000	-	-	-	-	-	n/a
Uniforms	5269.0337	1,772	1,482	335	1,400	789	300	(1,100)	-78.57%
Animal Shelter Services	5269.0341	-	-	-	-	-	-	-	n/a
Miscellaneous	5269.0352	-	-	-	-	-	-	-	n/a
Repairs - Autos	5269.0361	244	1,184	177	1,000	375	900	(100)	-10.00%
Operating Leases	5269.0367	1,832	2,852	2,610	2,748	2,500	2,028	(720)	-26.20%
Software	5269.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5269.0468	-	-	-	-	-	-	-	n/a
Construction in Progress	5269.0469	-	-	-	-	-	-	-	n/a
Capital Assets- Autos	5269.0471	-	-	-	-	-	-	-	n/a
Expendable Equipment	5269.0476	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 57,874**	**$ 40,821**	**$ 15,611**	**$ 24,511**	**$ 19,292**	**$ 20,918**	**$ (3,593)**	**-14.66%**
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		**$ 130,851**	**$ 129,478**	**$ 102,254**	**$ 110,602**	**$ 104,313**	**$ 105,121**	**$ (5,481)**	**-4.96%**

ANNUAL BUDGET ESTIMATE - EXPENDITURES									
FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012									
FUND: 10 NAME: GENERAL FUND									
DEPT: 70 NAME: ANIMAL SHELTER SERVICES									
		2008	2009	2010	2011	2011	2012	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2012-2011	CHANGE
OBJECT OF EXPENDITURE	**5270**								
Supplies	5270.0225	$ 9,090	$ 2,297	$ 3,143	$ 8,100	$ 109	$ 4,000	$ (4,100)	-50.62%
Animal Shelter Services	5270.0341	44,885	55,210	55,788	55,000	56,167	57,000	2,000	3.64%
Expendable Equipment	5270.0476	-	-	-	-	-	-	-	n/a
Animal Control Housing Unit	5270.0500	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 53,975**	**$ 57,507**	**$ 58,931**	**$ 63,100**	**$ 56,276**	**$ 61,000**	**$ (2,100)**	**-3.33%**
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		**$ 53,975**	**$ 57,507**	**$ 58,931**	**$ 63,100**	**$ 56,276**	**$ 61,000**	**$ (2,100)**	**-3.33%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT: 15 NAME: CLERK OF SUPERIOR COURT

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE	**5315**								
Salaries - Elected Officials	5315.0101	$ 78,813	$ 82,609	$ 79,085	$ 83,250	$ 83,250	$ 83,250	$ (1)	0.00%
Salaries - Regular	5315.0102	347,010	342,085	298,747	247,960	247,012	251,809	3,849	1.55%
Salaries - Part Time	5315.0103	47,556	43,552	40,789	44,091	42,664	44,091	(0)	0.00%
Salaries - Overtime	5315.0105	4,217	762	858	-	858	-	-	n/a
Salaries Total		**$ 477,596**	**$ 469,009**	**$ 419,479**	**$ 375,301**	**$ 373,784**	**$ 379,150**	**$ 3,848**	**1.03%**
Unemployment Insurance	5315.0108	$ 632	$ 644	$ 1,372	$ 1,001	$ 1,001	$ 1,224	$ 223	22.28%
Medicare	5315.0109	6,459	6,379	5,782	5,052	5,160	5,498	446	8.83%
FICA	5315.0110	27,618	27,423	24,725	21,600	22,063	23,507	1,907	8.83%
Retirement	5315.0111	16,878	36,059	9,676	28,362	23,439	29,001	639	2.25%
Health Insurance	5315.0112	109,608	89,177	81,066	71,318	74,086	71,100	(218)	-0.31%
Workers' Compensation Insurance	5315.0113	1,734	2,089	1,796	3,345	3,068	3,918	573	17.12%
Medicare Supplement	5315.0114	-	-		-		-	-	n/a
Benefits Total		**$ 162,929**	**$ 161,770**	**$ 124,417**	**$ 130,678**	**$ 128,817**	**$ 134,248**	**$ 3,570**	**2.73%**
Personal Services Total		**$ 640,525**	**$ 630,779**	**$ 543,896**	**$ 505,980**	**$ 502,601**	**$ 513,398**	**$ 7,418**	**1.47%**
Postage	5315.0224	$ 18,257	$ 7,762	$ 10,000	$ 9,000	$ 10,349	$ 10,000	$ 1,000	11.11%
General Operating Supplies	5315.0225	22,370	9,465	16,196	15,100	10,964	13,100	(2,000)	-13.25%
Advertisements	5315.0226	-	-	113	-	-	-	-	n/a
Specialty Supplies	5315.0227	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5315.0243	380	192	222	350	300	350	-	0.00%
Tires & Batteries	5315.0248	-	-	-	400	400	400	-	0.00%
Travel Expenditures	5315.0307	980	631	1,387	1,000	1,067	1,000	-	0.00%
Legal	5315.0308	2,506	1,904	3,625	2,000	1,500	2,000	-	0.00%
Conferences & Training	5315.0309	1,150	1,837	1,392	1,635	1,200	1,635	-	0.00%
Accounting	5315.0314	11,728	5,526	-	-	-	-	-	n/a
Auditing	5315.0315	-	-	-	-	-	-	-	n/a
Dues	5315.0318	500	500	500	450	450	450	-	0.00%
Other Professional Fees	5315.0320	-	-	-	-	-	-	-	n/a
Damages, Rewards,& Indemnities	5315.0321	-	-	-	-	-	-	-	n/a
Communications	5315.0326	-	-	-	-	-	-	-	n/a
Maintenance Contracts[1]	5315.0328	7,351	4,038	7,693	4,200	4,621	5,858	1,658	39.48%
Property & Liability Insurance	5315.0330	-	-	-	-	-	-	-	n/a
Uniforms	5315.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5315.0352	-	-	-	-	-	-	-	n/a
Repairs - Autos	5315.0361	-	290	-	500	-	250	(250)	-50.00%
Repairs - Others	5315.0363	-	-	-	-	-	-	-	n/a
Operating Leases[2]	5315.0367	22,557	20,062	19,445	18,804	18,664	18,804	-	0.00%
Capitialized Computer Hardware	5315.0464	-	-	-	-	-	-	-	n/a
Software	5315.0466	631	11,862	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5315.0468	631	-	-	-	-	-	-	n/a
Expendable Eqiupment	5315.0476	-	-	1,164	-		4,550	4,550	n/a
Operating Expenditures Total		**$ 89,041**	**$ 64,069**	**$ 61,737**	**$ 53,439**	**$ 49,515**	**$ 58,397**	**$ 4,958**	**9.28%**
Debt Service - Principal	5315.0477	$ -	$ -		$ -			$ -	n/a
Debt Service - Interest	5315.0478	-	-		-			-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Asset Other	5315.0473	-	-		-				
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Clerk of Superior Court Total		**$ 729,566**	**$ 694,848**	**$ 605,633**	**$ 559,419**	**$ 552,116**	**$ 571,795**	**$ 12,376**	**2.21%**

(1) #0328 - Maintenance - ICON software - Clerk of Court case management arrangement $3,960; $625.00 - Duplicating Products, Milner Inc.

(2) #0367 - Mail machine at $329.00, copier at $406.98, copier at $329.00, copier at $457.00 per month

(3) #0476 - Replacement of five additional scanners as part of 2011-2012 replacement program.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT: 16 NAME: STATE COURT

OBJECT OF EXPENDITURE	NUMBER 5316	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
Salaries - Elected Officials	5316.0101	$ 66,808	$ 66,937	$ 55,996	$ 67,196	$ 44,797	$ 67,196	$ -	0.00%
Salaries - Regular	5316.0102	31,124	30,937	29,386	29,681	29,681	29,681	-	0.00%
Salaries - Part Time	5316.0103	-	375	174	-	-	-	-	n/a
Salaries - Overtime	5316.0105	1,108	562	-	-	-	-	-	n/a
Bailiffs	5316.0106	17,052	14,802	13,480	18,000	11,485	15,000	(3,000)	-16.67%
Salaries Total		**$ 116,092**	**$ 113,613**	**$ 99,035**	**$ 114,877**	**$ 85,963**	**$ 111,877**	**$ (3,000)**	**-2.61%**
Unemployment Insurance	5316.0108	$ 133	$ 135	$ 260	$ 201	$ 200	$ 204	$ 3	1.49%
Medicare	5316.0109	1,668	1,635	1,417	1,666	1,246	1,405	(261)	-15.67%
FICA	5316.0110	7,131	6,990	6,058	7,122	5,330	6,006	(1,116)	-15.67%
Retirement	5316.0111	9,302	9,583	17	6,781	5,000	2,771	(4,010)	-59.14%
Health Insurance	5316.0112	6,294	7,146	9,960	11,036	5,900	5,790	(5,247)	-47.54%
Workers' Compensation Insurance	5316.0113	510	615	528	305	300	305	-	0.00%
Benefits Total		**$ 25,038**	**$ 26,104**	**$ 18,241**	**$ 27,112**	**$ 17,976**	**$ 16,481**	**$ (10,631)**	**-39.21%**
Personal Services Total		**$ 141,130**	**$ 139,717**	**$ 117,276**	**$ 141,988**	**$ 103,939**	**$ 128,358**	**$ (13,631)**	**-9.60%**
Books & Periodicals	5316.0219	$ -	$ -	$ -	$ 360	$ -	$ -	$ (360)	-100.00%
Postage	5316.0224	278	384	398	500	623	625	125	25.00%
General Operating Supplies	5316.0225	1,712	1,886	394	2,000	940	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)	-	560	200	833	600	400	200.00%
Legal	5316.0308	3,266	-	9,461	3,500	8,230	6,500	3,000	85.71%
Conferences & Training	5316.0309	-	-	-	360	220	500	140	38.89%
Jury Fees[1]	5316.0311	21,781	19,500	18,835	25,000	13,700	25,000	-	0.00%
Witness Fees	5316.0312	405	-	-	500		500	-	0.00%
Court Reporters Fees[1]	5316.0313	43,829	43,125	35,976	43,000	33,194	40,000	(3,000)	-6.98%
Accounting	5316.0314	-	-	-	-	-	-	-	n/a
Auditing	5316.0315	-	-	-	-	-	-	-	n/a
Dues	5316.0318	361	346	200	500	500	500	-	0.00%
Other Professional Fees[3]	5316.0320	1,909	2,397	2,737	2,500	5,500	5,500	3,000	120.00%
Communications	5316.0326	-	-	-	-	-	620	620	n/a
Maintenance Contracts	5316.0328	6	-	143	-	90	150	150	n/a
Property & Liability Insurance	5316.0330	-	-	-	-	-	-	-	n/a
Electricity	5316.0332	-	-	-	-	-	-	-	n/a
Natural Gas	5316.0333	-	-	-	-	-	-	-	n/a
Water & Sewerage	5316.0334	-	-	-	-	-	-	-	n/a
Uniforms	5316.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5316.0352	-	-	-	-	-	-	-	n/a
Repairs Building & Ground	5316.0362	-	-	-	-	-	-	-	n/a
Operating Leases[2]	5316.0367	3,200	2,819	3,333	2,856	2,856	2,856	-	0.00%
Software	5316.0466	-	-	-		-		-	n/a
Computer Hardware & Peripherals	5316.0468	-	-	-		-		-	n/a
Operating Expenditures Total		**$ 76,337**	**$ 70,456**	**$ 72,035**	**$ 81,276**	**$ 66,686**	**$ 85,351**	**$ 4,075**	**5.01%**
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		**$ 217,467**	**$ 210,173**	**$ 189,312**	**$ 223,264**	**$ 170,625**	**$ 213,709**	**$ (9,556)**	**-4.28%**

(1) - #0311 -Increase is due to growth in the number of cases and the number of sessions of court required.

(2) - #0367 - Copier at $379.00 per month.

(3) - #0320 Spanish Interpreter

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT: 17 NAME: PROBATE COURT

OBJECT OF EXPENDITURE	NUMBER 5317	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
Salaries - Elected Officials	5317.0101	$ 81,227	$ 84,282	$ 81,329	$ 85,266	$ 85,266	$ 85,266	$ (0)	0.00%
Salaries - Regular	5317.0102	67,683	60,104	55,116	55,135	54,501	55,135	-	0.00%
Salaries - Part Time	5317.0103	13,586	16,135	19,969	-	2,067	10,000	10,000	n/a
Salaries - Overtime	5317.0105	161	5	39	-	-		-	n/a
Vital Records Collection Comp.	5317.0107	7,500	7,500	7,500	7,500	7,500	7,500	-	0.00%
Salaries Total		**$ 170,157**	**$ 168,026**	**$ 163,952**	**$ 147,901**	**$ 149,334**	**$ 157,901**	**$ 10,000**	**6.76%**
Unemployment Insurance	5317.0108	$ 161	$ 159	$ 335	$ 358	$ 358	$ 306	$ (52)	-14.53%
Medicare	5317.0109	2,262	2,236	2,187	2,254	2,000	2,036	(218)	-9.66%
FICA	5317.0110	9,672	9,562	9,351	9,635	8,513	8,705	(930)	-9.65%
Retirement	5317.0111	14,232	16,785	35	9,828	10,675	10,872	1,044	10.62%
Health Insurance	5317.0112	23,706	21,480	21,749	16,719	22,534	21,823	5,104	30.53%
Workers' Compensation Insurance	5317.0113	318	383	329	566	519	566	-	0.00%
Medicare Supplement	5317.0114	-	-	-	-	-		-	n/a
Benefits Total		**$ 50,351**	**$ 50,605**	**$ 33,986**	**$ 39,361**	**$ 44,599**	**$ 44,309**	**$ 4,948**	**12.57%**
Personal Services Total		**$ 220,508**	**$ 218,630**	**$ 197,938**	**$ 187,262**	**$ 193,933**	**$ 202,210**	**$ 14,948**	**7.98%**
Books & Periodicals	5317.0219	$ 2,354	$ 117	$ 172	$ 150	$ 249	$ 150	$ -	0.00%
Postage	5317.0224	1,793	1,846	1,482	1,600	1,511	1,600	-	0.00%
General Operating Supplies	5317.0225	4,223	2,872	3,223	4,450	2,961	4,450	-	0.00%
Advertisements	5317.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5317.0243	1,228	-	244	-	-	-	-	n/a
Tires & Batteries	5317.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5317.0307	589	652	190	760	808	800	40	5.26%
Legal	5317.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5317.0309	1,999	1,228	200	1,900	1,221	2,000	100	5.26%
Accounting	5317.0314	-	238	-	-	-	-	-	n/a
Auditing	5317.0315	-	-	-	-	-	-	-	n/a
Dues	5317.0318	230	255	200	300	300	300	-	0.00%
Election Expenditures	5317.0319	-	-	1,742	-	-	-	-	n/a
Other Professional Fees	5317.0320	1,966	754	650	650	-	650	-	0.00%
Communications	5317.0326	-	-	-	-	-	-	-	n/a
Maintenance Contracts[3]	5317.0328	1,780	7,800	7,704	-	12,306	12,306	12,306	n/a
Property & Liability Insurance	5317.0330	-	-	-	-	-	-	-	n/a
Uniforms	5317.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5317.0352	-	28	53	-	-	-	-	n/a
Repairs - Autos	5317.0361	-	-	-	-	-	-	-	n/a
Operating Leases[2]	5317.0367	6,526	2,410	3,850	11,100	3,300	3,300	(7,800)	-70.27%
Software[3]	5317.0466	-	-	-	-	-		-	n/a
Computer Hardware & Peripherals[3]	5317.0468	-	-	-	-	-		-	n/a
Expendable Equipment	5317.0476	-	930	180	-	-		-	n/a
Operating Expenditures Total		**$ 22,689**	**$ 19,128**	**$ 19,890**	**$ 20,910**	**$ 22,656**	**$ 25,556**	**$ 4,646**	**22.22%**
Debt Service - Principal[3]	5317.0477	$ 3,058	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	5317.0478	142	-	-	-	-	-	-	n/a
Debt Service Total		**$ 3,200**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Probate Court Total		**$ 246,396**	**$ 237,759**	**$ 217,828**	**$ 208,172**	**$ 216,589**	**$ 227,766**	**$ 19,594**	**9.41%**

(1) #0476 - No equipment for FY2011

(2) #0367 - Copier at $275 per month

(3) #0328 - Criminal Justice Tech $7,800, MCC/Laserfische $4,270, Duplicating products $236 est. for overages.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT: 18 NAME: ELECTIONS

OBJECT OF EXPENDITURE	NUMBER 5318	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
Salaries - Part Time	5318.0103	$ -	$ -	$ -				$ -	n/a
Salaries - Poll Workers	5318.0106	65,610	(245)	57,019	-	10,480	-	-	n/a
Salaries Total		**$ 65,610**	**$ (245)**	**$ 57,019**	**$ -**	**$ 10,480**	**$ -**	**$ -**	**n/a**
Unemployment Insurance	5318.0108	$ -	$ -	$ -				$ -	n/a
Medicare	5318.0109	-	-	-				-	n/a
FICA	5318.0110	-	-	-				-	n/a
								-	n/a
Benefits Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Personal Services Total		**$ 65,610**	**$ (245)**	**$ 57,019**	**$ -**	**$ 10,480**	**$ -**	**$ -**	**n/a**
Postage	5318.0224	$ -	$ 14	$ 509	$ 25	$ 5	$ -		
Fuel & Lubricants	5318.0243	-	-	-	-	-	-	$ -	n/a
Travel Expenditures	5318.0307	2,522	73	3,314	2,225	229	-	(2,225)	-100.00%
Legal	5318.0308	-	-	11,587	-	-	-	-	n/a
Conferences & Training	5318.0309	-	350	-	350	350	-	(350)	-100.00%
Election Expenditures - Supplies	5318.0311	15,387	4,258	13,967	-	757	-	-	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	31,060	31,104	-	15,327	17,194	-	(15,327)	-100.00%
Software	5318.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5318.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5318.0476	13,560	182	380	-	(127)	-	-	n/a
Precinct Improvement Grants	5318.0500	159	3,585	-	-	-	$ -	-	n/a
Operating Expenditures Total		**$ 62,688**	**$ 39,567**	**$ 29,757**	**$ 17,927**	**$ 18,408**	**$ -**	**$ (17,927)**	**-100.00%**
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		**$ 128,298**	**$ 39,322**	**$ 86,775**	**$ 17,927**	**$ 28,888**	**$ -**	**$ (17,927)**	**-100.00%**

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

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT: 33 NAME: SUPERIOR COURT

OBJECT OF EXPENDITURE	NUMBER 5333	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
Salaries - Elected Officials	5333.0101	$ 40,761	$ 48,429	$ 46,235	$ 48,473	$ 46,236	$ 48,473	$ 0.44	0.00%
Salaries - Regular	5333.0102	-	-	-		32,565	36,426	36,426	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	13,971	14,936	12,605	15,000	-	15,000	-	0.00%
Salaries Total		**$ 54,732**	**$ 63,365**	**$ 58,841**	**$ 63,473**	**$ 78,801**	**$ 99,900**	**$ 36,427**	**57.39%**
Unemployment Insurance	5333.0108	$ 71	$ 139	$ 249	$ 177	$ 312	$ 612	$ 435	245.76%
Medicare	5333.0109	794	931	853	920	1,325	1,231	311	33.76%
FICA	5333.0110	3,393	3,981	3,648	3,935	5,666	5,264	1,328	33.76%
Retirement	5333.0111	-	35	-	-	1,278	1,282	1,282	n/a
Health Insurance	5333.0112	-	-	-	-	4,300	5,481	5,481	n/a
Workers' Compensation Insurance	5333.0113	336	405	348	375	344	849	474	126.41%
Benefits Total		**$ 4,595**	**$ 5,490**	**$ 5,099**	**$ 5,408**	**$ 13,225**	**$ 14,720**	**$ 9,312**	**172.19%**
Personal Services Total		**$ 59,327**	**$ 68,855**	**$ 63,939**	**$ 68,881**	**$ 92,026**	**$ 114,619**	**$ 45,738**	**66.40%**
Intergovernmental[1]	5333.0000	$ 32,853	$ 31,218	$ 31,351	$ 36,000	$ 36,000	$ 36,000	$ -	0.00%
Books & Periodicals	5333.0219	20	-	20	100	40	100	-	0.00%
Postage	5333.0224	1,806	1,281	1,029	2,110	904	2,110	-	0.00%
General Operating Supplies	5333.0225	1,736	1,216	1,748	2,000	1,503	2,000	-	0.00%
Advertisements	5333.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5333.0243	-	-	-	-	-	-	-	n/a
Medical Supplies & Treatment	5333.0245	-	1,578	-	-	-	-	-	n/a
Tires & Batteries	5333.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5333.0307	-	52	457	250	-	250	-	0.00%
Legal[(2)]	5333.0308	-	1,435	3,805	6,050	2,975	4,000	(2,050)	-33.88%
Conferences & Training	5333.0309	-	-	2,408	5,000	150	5,000	-	0.00%
Jury & Court Fees	5333.0311	38,308	43,596	27,186	42,500	26,427	42,500	-	0.00%
Witness Fees	5333.0312	125	175	100	500	69	500	-	0.00%
Court Reporters Fees	5333.0313	85,265	71,922	78,805	83,462	80,733	83,500	38	0.05%
Accounting	5333.0314	-	-	-	-	-	-	-	n/a
Auditing	5333.0315	-	-	-	-	-	-	-	n/a
Dues	5333.0318	1,423	1,484	1,513	3,500	1,645	3,500	-	0.00%
Other Professional Fees	5333.0320	5,098	939	120	2,500	180	2,500	-	0.00%
Communications	5333.0326	-	-	-	-	-	-	-	n/a
Maintenance Contracts[2]	5333.0328	1,616	2,744	4,017	4,722	4,722	4,722	-	0.00%
Software	5333.0466	-	535	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5333.0468	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 168,248**	**$ 158,175**	**$ 152,559**	**$ 188,694**	**$ 155,348**	**$ 186,682**	**$ (2,012)**	**-1.07%**
Debt Service - Principal	5333.0477	$ -	$ -					$ -	n/a
Debt Service - Interest	5333.0478	-	-					-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Superior Court Total		**$ 227,575**	**$ 227,030**	**$ 216,498**	**$ 257,575**	**$ 247,374**	**$ 301,301**	**$ 43,726**	**16.98%**

(1) Additional Law Clerk Added to the Circuit in FY2009.

(2) - 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 judge's supplement.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT: 34 NAME: JUVENILE COURT

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 REQUESTED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE	**5334**								
Salaries - Department Head	5334.0101	$ 93,382	$ 93,129	$ 93,128	$ 92,873	$ 92,873	$ 92,873	$ (0)	0.00%
Salaries - Regular	5334.0102	172,706	171,399	169,312	161,934	166,206	161,934	-	0.00%
Salaries - Part Time	5334.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5334.0105	4,309	4,963	-	-	-	-	-	n/a
Salaries- Bailiff	5334.0106	-	-	-		-	-	-	n/a
Salaries Total		**$ 270,397**	**$ 269,491**	**$ 262,440**	**$ 254,807**	**$ 259,079**	**$ 254,807**	**$ (0)**	**0.00%**
Unemployment Insurance	5334.0108	$ 236	$ 212	$ 514	$ 401	$ 520	$ 510	$ 109	27.18%
Medicare	5334.0109	3,747	3,729	3,599	3,695	3,512	3,695	0	0.00%
FICA	5334.0110	16,023	15,941	15,390	15,798	15,016	15,798	(0)	0.00%
Retirement	5334.0111	9,260	15,809	157	17,836	11,193	11,641	(6,195)	-34.73%
Health Insurance	5334.0112	36,839	32,840	33,258	33,428	34,893	33,263	(165)	-0.49%
Workers' Compensation Insurance	5334.0113	4,318	5,198	4,473	1,664	1,526	2,574	910	54.70%
Benefits Total		**$ 70,421**	**$ 73,728**	**$ 57,392**	**$ 72,822**	**$ 66,660**	**$ 67,481**	**$ (5,341)**	**-7.33%**
Personal Services Total		**$ 340,818**	**$ 343,218**	**$ 319,831**	**$ 327,629**	**$ 325,739**	**$ 322,288**	**$ (5,342)**	**-1.63%**
Intergovernmental	5334.0000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Books and Periodicals	5334.0219	1,562	1,491	1,432	1,000	1,000	1,020	20	2.00%
Postage	5334.0224	390	930	801	1,200	728	1,000	(200)	-16.67%
General Operating Supplies	5334.0225	5,498	3,438	3,063	4,500	1,766	5,000	500	11.11%
Advertisements	5334.0226	-	-	-	-		-	-	n/a
Fuel & Lubricants	5334.0243	-	-	-	-		-	-	n/a
Medical Supplies/Treatment[3]	5334.0245	18	-	-	50	9,936	1,200	1,150	2300.00%
Tires & Batteries	5334.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5334.0307	5,978	6,663	7,060	6,500	3,330	6,900	400	6.15%
Legal	5334.0308	6,733	13,162	28,654	20,000	16,763	17,000	(3,000)	-15.00%
Conferences & Training	5334.0309	-	335	321	1,000	517	1,100	100	10.00%
Jury, Witness Fees & Court	5334.0311	-	-	-	-	-	-	-	n/a
Witness Fees	5334.0312	-	-	-	-	-	-	-	n/a
Court Reporters Fees	5334.0313	363	-	467	1,000	1,090	1,000	-	0.00%
Accounting	5334.0314	-	-	-	-	-	-	-	n/a
Auditing	5334.0315	-	-	-	-	-	-	-	n/a
Dues[4]	5334.0318	1,323	1,037	1,123	1,323	1,323	1,323	-	0.00%
Other Professional Fees[5]	5334.0320	7,177	3,501	5,324	6,500	2,800	6,500	-	0.00%
Communications	5334.0326	2,432	1,767	2,017	1,760	2,171	2,175	415	23.58%
Maintenance Contracts	5334.0328	80	-	400	-	600	600	600	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	3,276	3,256	3,173	3,060	3,060	3,060	-	0.00%
Software[2]	5334.0466	-	-		-	-	6,000	6,000	n/a
Computer Hardware & Peripherals	5334.0468	-	-		-	-	-	-	n/a
Expendable Equipment	5334.0476	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 34,831**	**$ 35,579**	**$ 53,835**	**$ 47,893**	**$ 45,084**	**$ 53,878**	**$ 5,985**	**12.50%**
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		**$ 375,649**	**$ 378,797**	**$ 373,666**	**$ 375,522**	**$ 370,823**	**$ 376,166**	**$ 643**	**0.17%**

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

(2) -0466 1 Laserfische Software License @ $6,000

(3) -0245 Ga Supreme Court ruled that counties can be charged hospital medical treatment from children in YDCs.

(4) -0318 Dues: Piedmont Bar Assn; $300, State Bar Assn; $693, CJCJGa; $220, GACC; $110

(5) -0320 Used for interpreters and psychological evaluations.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT: 35 NAME: DISTRICT ATTORNEY

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE	**5335**								
Salaries - Elected Officials	5335.0101	$ 6,620	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Salaries - Regular	5335.0102	332,222	300,826	248,208	277,105	270,302	277,105	-	0.00%
Salaries - Part Time	5335.0103	10,515	16,484	16,442	17,238	16,765	17,238	0	0.00%
Salaries - Overtime	5335.0105	863	327	97	-	60	-	-	n/a
Salaries Total		**$ 350,220**	**$ 317,637**	**$ 264,747**	**$ 294,343**	**$ 287,127**	**$ 294,343**	**$ 0**	**0.00%**
Unemployment Insurance	5335.0108	$ 532	$ 436	$ 1,089	$ 1,003	$ 1,332	$ 1,020	$ 17	1.69%
Medicare	5335.0109	4,910	4,469	3,654	4,268	3,856	4,268	(0)	0.00%
FICA	5335.0110	20,832	19,107	15,625	18,249	16,489	18,249	0	0.00%
Retirement	5335.0111	(24,905)	1,210	(3,479)	19,397	10,608	11,063	(8,334)	-42.97%
Health Insurance	5335.0112	59,707	35,317	49,913	43,925	72,065	65,338	21,413	48.75%
Workers' Compensation Insurance	5335.0113	480	578	498	1,880	1,725	3,016	1,136	60.43%
Benefits Total		**$ 61,556**	**$ 61,117**	**$ 67,300**	**$ 88,723**	**$ 106,075**	**$ 102,954**	**$ 14,231**	**16.04%**
Personal Services Total		**$ 411,776**	**$ 378,754**	**$ 332,047**	**$ 383,066**	**$ 393,202**	**$ 397,297**	**$ 14,231**	**3.72%**
Books & Periodicals	5335.0219	$ 801	$ 692	$ 584	$ 200	$ 463	$ 250	$ 50	25.00%
Postage	5335.0224	4,234	3,752	3,931	4,120	3,036	4,000	(120)	-2.91%
General Operating Supplies	5335.0225	8,684	5,445	5,024	6,000	5,726	6,000	-	0.00%
Advertisements	5335.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5335.0243	381	159	144	200	350	200	-	0.00%
Tires & Batteries	5335.0248	136	87	371	200	-	200	-	0.00%
Court Costs- Transcripts	5335.0306	50	819	369	1,500	1,117	1,500	-	0.00%
Travel Expenditures	5335.0307	777	860	454	250	1,691	500	250	100.00%
Legal	5335.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5335.0309	1,088	1,061	559	1,500	1,479	1,000	(500)	-33.33%
Witness Fees/Mileage	5335.0312	524	6,288	2,127	1,250	4,396	1,500	250	20.00%
Court Reporters Fees	5335.0313	-	-	51	-	-	-	-	n/a
Accounting	5335.0314	-	-	-	-	-	-	-	n/a
Auditing	5335.0315	-	-	-	-	-	-	-	n/a
Dues	5335.0318	2,106	1,390	1,034	1,300	1,340	1,300	-	0.00%
Other Professional Fees	5335.0320	(209)	-	-	-	-	-	-	n/a
Communications	5335.0326	948	412	146	200	111	200	-	0.00%
Maintenance Contracts	5335.0328	147	589	765	573	509	573	-	0.00%
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	-	-	-	-	-	-	-	n/a
Repairs To Road Machinery	5335.0360	-	-	-	-	-	-	-	n/a
Repairs - Autos	5335.0361	94	239	133	350	-	250	(100)	-28.57%
Repairs - Buildings and Grounds	5335.0362	-	-	-	-	-	-	-	n/a
Operating Leases[1]	5335.0367	6,412	5,676	5,400	6,192	9,192	6,192	-	0.00%
Software	5335.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5335.0468	-	-	1,800	-	-	-	-	n/a
Expendable Equipment	5335.0476	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 26,175**	**$ 27,470**	**$ 22,891**	**$ 23,835**	**$ 29,410**	**$ 23,665**	**$ (170)**	**-0.71%**
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		**$ 437,951**	**$ 406,224**	**$ 354,938**	**$ 406,901**	**$ 422,612**	**$ 420,962**	**$ 14,061**	**3.46%**

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

(2) -#0318 State bar, CLE

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT: 48 NAME: VICTIM'S ASSISTANCE

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE	**5348**								
Salaries - Regular	5348.0102	$ 54,166	$ 58,195	$ 42,465	$ 58,488	$ 52,955	$ 58,488	$ -	0.00%
Salaries - Part Time	5348.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5348.0105	367	144	163	-	-	-	-	n/a
Salaries Total		**$ 54,534**	**$ 58,339**	**$ 42,628**	**$ 58,488**	**$ 52,955**	**$ 58,488**	**$ -**	**0.00%**
Unemployment Insurance	5348.0108	$ 97	$ 89	$ 203	$ 201	$ 218	$ 204	$ 3	1.49%
Medicare	5348.0109	758	796	664	848	672	848	-	0.00%
FICA	5348.0110	3,241	3,402	2,838	3,626	6,105	3,626	-	0.00%
Retirement	5348.0111	2,836	3,216	31	4,094	2,927	2,966	(1,128)	-27.56%
Health Insurance	5348.0112	11,877	10,630	10,925	10,875	12,578	10,963	87	0.80%
Workers' Compensation Insurance	5348.0113	122	147	127	601	551	664	63	10.42%
Benefits Total		**$ 18,932**	**$ 18,279**	**$ 14,789**	**$ 20,246**	**$ 23,051**	**$ 19,270**	**$ (975)**	**-4.82%**
Personal Services Total		**$ 73,466**	**$ 76,618**	**$ 57,416**	**$ 78,734**	**$ 76,006**	**$ 77,759**	**$ (975)**	**-1.24%**
Intergovernmental	5348.0000	$ 35,991	$ -	$ -				$ -	n/a
Postage	5348.0224	858	1,220	575	1,000	575	1,000	$ -	0.00%
General Operating Supplies	5348.0225	1,058	1,820	1,250	1,225	1,250	1,225	-	0.00%
Advertisements	5348.0226	-	-	-	-		-	-	n/a
Fuel & Lubricants	5348.0243	-	-	-	-		-	-	n/a
Tires & Batteries	5348.0248	-	-	-	-		-	-	n/a
Travel Expenditures	5348.0307	709	116	403	1,000	403	1,000	-	0.00%
Legal	5348.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5348.0309	510	300	520	1,000	520	1,000	-	0.00%
Accounting	5348.0314	-	-	-	-	-	-	-	n/a
Auditing	5348.0315	-	-	-	-	-	-	-	n/a
Dues	5348.0318	-	-	-	-	-	-	-	n/a
Other Professional Fees	5348.0320	-	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	-	-	-	-	-	-	-	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		**$ 39,126**	**$ 4,483**	**$ 2,748**	**$ 4,225**	**$ 2,748**	**$ 4,225**	**$ -**	**0.00%**
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		**$ 112,591**	**$ 81,101**	**$ 60,165**	**$ 82,959**	**$ 78,754**	**$ 81,984**	**$ (975)**	**-1.18%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT: 49 NAME: SOLICITOR- STATE COURT

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE	**5349**								
Salaries - Elected Officials	5349.0101	$ 63,413	$ 63,057	$ 60,848	$ 63,793	$ 63,793	$ 63,793	$ 0	0.00%
Salaries - Regular	5349.0102	165,601	143,609	132,873	133,960	128,197	133,960	-	0.00%
Salaries - Part Time	5349.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5349.0105	1,309	260	294	-	200	-	-	n/a
Salaries Total		**$ 230,324**	**$ 206,926**	**$ 194,015**	**$ 197,753**	**$ 192,190**	**$ 197,753**	**$ 0**	**0.00%**
Unemployment Insurance	5349.0108	$ 261	$ 212	$ 410	$ 401	$ 428	$ 408	$ 7	1.75%
Medicare	5349.0109	3,380	2,931	2,693	2,867	2,683	2,867	(0)	0.00%
FICA	5349.0110	14,454	12,532	11,515	12,261	11,473	12,261	0	0.00%
Retirement	5349.0111	13,634	19,264	4,536	13,365	12,638	16,822	3,457	25.86%
Health Insurance	5349.0112	31,217	27,213	26,015	27,398	31,487	27,530	132	0.48%
Workers' Compensation Insurance	5349.0113	892	1,073	924	1,376	1,262	1,376	-	0.00%
Benefits Total		**$ 63,839**	**$ 63,226**	**$ 46,092**	**$ 57,668**	**$ 59,971**	**$ 61,264**	**$ 3,596**	**6.24%**
Personal Services Total		**$ 294,163**	**$ 270,152**	**$ 240,107**	**$ 255,421**	**$ 252,161**	**$ 259,017**	**$ 3,596**	**1.41%**
Books and Periodicals[3]	5349.0219	$ 590	$ 99	$ 453	$ 1,400	$ 136	$ 1,000	$ (400)	-28.57%
Postage	5349.0224	569	578	684	700	1,331	1,000	300	42.86%
General Operating Supplies[1]	5349.0225	5,968	4,282	4,432	4,000	5,574	4,000	-	0.00%
Advertisements	5349.0226	-		-	-	-	-	-	n/a
Fuel & Lubricants	5349.0243	697	414	260	400	323	375	(25)	-6.25%
Tires & Batteries	5349.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5349.0307	1,831	(72)	564	1,850	1,216	1,500	(350)	-18.92%
Legal	5349.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5349.0309	1,646	836	1,990	1,500	1,603	1,500	-	0.00%
Accounting	5349.0314	-	-	-	-	-	-	-	n/a
Auditing	5349.0315	-	-	-	-	-	-	-	n/a
Dues	5349.0318	-	-	-	-	-	-	-	n/a
Other Professional Fees	5349.0320	120	-	283	300	-	300	-	0.00%
Communications	5349.0326	-	-	272	-	-	-	-	n/a
Maintenance Contracts	5349.0328	43	-	304	-	572	572	572	n/a
Property & Liability Insurance	5349.0330	-	-	-	-	-	-	-	n/a
Uniforms	5349.0337	-	-	-	-	-	-	-	n/a
Evidence-Transcripts	5349.0351	-	553	-	200	-	100	(100)	-50.00%
Miscellaneous	5349.0352	216	472	-	-	-		-	n/a
Repairs - Autos	5349.0361	-	-	-	-	-		-	n/a
Operating Leases[2]	5349.0367	9,548	8,078	4,585	5,508	4,548	4,548	(960)	-17.43%
Software	5349.0466	-	-					-	n/a
Computer Hardware & Peripherals	5349.0468	-	-					-	n/a
Operating Expenditures Total		**$ 21,228**	**$ 15,241**	**$ 13,829**	**$ 15,858**	**$ 15,303**	**$ 14,895**	**$ (963)**	**-6.07%**
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		**$ 315,392**	**$ 285,393**	**$ 253,936**	**$ 271,279**	**$ 267,464**	**$ 273,912**	**$ 2,633**	**0.97%**

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

(2) #0367 - Copier at $459.00 (courtroom)

(3) #0219 - Lexis Nexis

(4) #0328 - Duplicating Products overage charges.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT: 55 NAME: MAGISTRATE COURT

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE	**5355**								
Salaries - Elected Officials	5355.0101	$ 77,430	$ 79,843	$ 76,620	$ 80,328	$ 80,328	$ 80,328	$ (0)	0.00%
Salaries - Regular	5355.0102	95,732	106,805	101,018	102,493	102,493	102,493	-	0.00%
Salaries - Part Time	5355.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5355.0105	5	5	12	-	-	-	-	n/a
Salaries Total		**$ 173,167**	**$ 186,654**	**$ 177,651**	**$ 182,821**	**$ 182,821**	**$ 182,821**	**$ (0)**	**0.00%**
Unemployment Insurance	5355.0108	$ 142	$ 140	$ 307	$ 301	$ 305	$ 306	$ 5	1.66%
Medicare	5355.0109	2,432	2,619	2,482	2,651	2,651	1,486	(1,165)	-43.94%
FICA	5355.0110	10,373	11,199	10,611	10,310	10,310	6,355	(3,955)	-38.36%
Retirement	5355.0111	21,385	23,030	7,989	14,972	14,972	21,998	7,026	46.93%
Health Insurance	5355.0112	26,412	34,808	24,139	27,252	27,200	27,300	48	0.18%
Workers' Compensation Insurance	5355.0113	397	478	412	1,053	1,053	1,053	-	0.00%
Benefits Total		**$ 61,141**	**$ 72,273**	**$ 45,940**	**$ 56,538**	**$ 56,491**	**$ 58,498**	**$ 1,959**	**3.47%**
Personal Services Total		**$ 234,308**	**$ 258,927**	**$ 223,591**	**$ 239,360**	**$ 239,312**	**$ 241,319**	**$ 1,959**	**0.82%**
Books & Periodicals	5355.0219	$ 929	$ 364	$ -	$ -	$ -	$ 300	$ 300	n/a
Postage	5355.0224	1,712	1,776	1,500	2,500	1,000	2,500	-	0.00%
General Operating Supplies	5355.0225	6,206	5,350	3,969	5,000	6,550	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	1,513	1,559	1,302	1,500	1,180	1,500	-	0.00%
Legal	5355.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5355.0309	540	1,110	265	2,000	1,209	1,900	(100)	-5.00%
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	200	220	220	220	220	-	0.00%
Other Professional Fees	5355.0320	499	800	750	1,000	250	900	(100)	-10.00%
Communications	5355.0326	478	439	428	445	345	345	(100)	-22.47%
Maintenance Contracts	5355.0328	-	-	-	-		-	-	n/a
Property & Liability Insurance	5355.0330	-	-	-	-		-	-	n/a
Electricity	5355.0332	-	-	-	-		-	-	n/a
Natural Gas	5355.0333	-	-	-	-		-	-	n/a
Water & Sewerage	5355.0334	-	-	-	-		-	-	n/a
Uniforms	5355.0337	-	-	-	-		-	-	n/a
Rent	5355.0338	-	-	-	-		-	-	n/a
Miscellaneous	5355.0352	-	-	-	-		-	-	n/a
Repairs - Autos	5355.0361	-	-	-	-		-	-	n/a
Operating Leases[1]	5355.0367	3,618	4,234	3,453	1,892	4,184	4,184	2,292	121.14%
Software	5355.0466	-	-		-		-	-	n/a
Computer Hardware & Peripherals	5355.0468	-	-		-		-	-	n/a
Expendable Equipment	5335.0476	-	-		-		-	-	n/a
Operating Expenditures Total		**$ 15,882**	**$ 15,832**	**$ 11,887**	**$ 14,557**	**$ 14,938**	**$ 16,849**	**$ 2,292**	**15.75%**
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		**$ 250,190**	**$ 274,759**	**$ 235,478**	**$ 253,917**	**$ 254,250**	**$ 258,168**	**$ 4,251**	**1.67%**

(1) - #0367 - Mail Machine from Mailfinance, Inc. at $157.63 per month, IKON $573 quarterly,

COUNTY OF JACKSON									
ANNUAL BUDGET ESTIMATE - EXPENDITURES									
FISCAL YEAR: JANUARY 01, 2012- DECEMBER 31, 2012									
FUND: 10 NAME: GENERAL FUND									
DEPT: 65 NAME: PUBLIC DEFENDER									
		2008	2009	2010	2011	2011	2012	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2012-2011	CHANGE
OBJECT OF EXPENDITURE	**5365**								
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	$ 321,102	$ 361,718	$ 361,718	$ 361,718	$ 361,718	$ 361,718	$ -	0.00%
Operating Expenditures Total		**$ 321,102**	**$ 361,718**	**$ 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		**$ 321,102**	**$ 361,718**	**$ 361,718**	**$ 361,718**	**$ 361,718**	**$ 361,718**	**$ -**	**0.00%**

COUNTY OF JACKSON									
ANNUAL BUDGET ESTIMATE - EXPENDITURES									
FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012									
FUND: 10 NAME: GENERAL FUND									
DEPT: 26 NAME: ROAD DEPARTMENT									
		2008	2009	2010	2011	2011	2012	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2012-2011	CHANGE
OBJECT OF EXPENDITURE									
Salaries - Regular	5426.0102	$ 609,729	$ 635,743	$ 529,388	$ 531,927	$ 482,304	$ 483,793	$ (48,134)	-9.05%
Salaries - Part Time	5426.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime[1]	5246.0105	14,134	7,403	1,924	-	150	-	-	n/a
Salaries Total		**$ 623,864**	**$ 643,146**	**$ 531,313**	**$ 531,927**	**$ 482,454**	**$ 483,793**	**$ (48,134)**	-9.05%
Unemployment Insurance	5426.0108	$ 805	$ 915	$ 1,757	$ 1,602	$ 1,602	$ 1,530	$ (72)	-4.49%
Medicare	5426.0109	8,725	8,819	7,311	7,713	7,713	7,015	(698)	-9.05%
FICA	5426.0110	37,309	37,709	31,259	32,979	32,979	29,995	(2,984)	-9.05%
Retirement	5426.0111	(11,648)	34,546	7,971	44,150	44,150	46,299	2,149	4.87%
Health Insurance	5426.0112	138,810	143,721	133,459	147,028	147,000	134,775	(12,253)	-8.33%
Workers' Compensation Insurance	5426.0113	35,193	42,527	36,593	35,768	37,500	38,474	2,706	7.57%
Benefits Total		**$ 209,194**	**$ 268,236**	**$ 218,349**	**$ 269,240**	**$ 270,944**	**$ 258,088**	**$ (11,152)**	**-4.14%**
Personal Services Total		**$ 833,058**	**$ 911,382**	**$ 749,662**	**$ 801,167**	**$ 753,398**	**$ 741,881**	**$ (59,286)**	**-7.40%**
Intergovernmental	5426.0000	$ -	$ 307	$ -	$ -	$ -	$ -	$ -	n/a
Books & Periodicals	5426.0219	-	-	-	-	-	-	-	n/a
Cement	5426.0222	-	-	-	-	-	-	-	n/a
Erosion Control - Roadside [3]	5426.0223	18,210	2,708	-	5,000	1,638	5,000	-	0.00%
Postage	5426.0224	65	88	-	100	98	100	-	0.00%
General Operating Supplies	5426.0225	12,735	16,446	10,737	28,000	20,152	21,525	(6,475)	-23.13%
Advertisements	5426.0226	680	-	18	240	-	100	(140)	-58.33%
Specialty Supplies/Traffic Light[2]	5426.0227	8,348	2,995	3,741	4,000	5,177	6,000	2,000	50.00%
Hardware/Operating Supply	5426.0241	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5426.0243	128,350	97,445	120,286	130,000	147,182	147,000	17,000	13.08%
Pipe [4]	5426.0247	4,627	10,108	5,272	2,500	473	2,500	-	0.00%
Tires & Batteries	5426.0248	25,954	10,400	19,813	20,000	23,368	20,000	-	0.00%
Small Tools	5426.0249	1,484	128	12	-	-	-	-	n/a
Motor Grader Blades [12]	5426.0251	823	-	-	10,000	-	8,000	(2,000)	-20.00%
Stone - Gravel Rd Maintenance	5426.0254	58,247	113,057	91,652	91,000	130,437	92,000	1,000	1.10%
Asphalt - Repair	5426.0255	58,121	34,049	68,910	60,000	32,500	35,000	(25,000)	-41.67%
Asphaltic Concrete	5426.0256	-	-	-	-	-	-	-	n/a
Traffic Signs, Posts, & Other	5426.0258	2,220	3,637	(691)	4,000	1,050	4,000	-	0.00%
Road Markers	5426.0259	-		2,000	-	-	-	-	n/a
Traffic Stripe [13]	5426.0260	4,400	11,649	16,190	12,000	4,845	12,000	-	0.00%
Travel Expenditures	5426.0307	853	-	19	900	-	600	(300)	-33.33%
Legal	5426.0308	4,633	656	281	-	-	-	-	n/a
Conferences & Training	5426.0309	70	355	20	1,000	225	1,000	-	0.00%
Beautification	5426.0310	-	-	-	-	-	-	-	n/a
Other Professional Fees	5426.0320	6,300	1,939	470	-	8,043	-	-	n/a
Rewards & Damages[5]	5426.0321	1,389	14,032	6,838	6,000	1,535	6,000	-	0.00%
Communications	5426.0326	6,448	7,332	7,473	7,000	7,213	7,300	300	4.29%
Maintenance Contracts[6]	5426.0328	2,277	275	335	300	300	15,300	15,000	5000.00%

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COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT: 26 NAME: ROAD DEPARTMENT

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Property & Liability Insurance	5426.0330	69,305	57,679	88,130	88,550	87,711	87,750	(800)	-0.90%
Electricity	5426.0332	4,307	3,380	4,211	5,000	3,684	5,000	-	0.00%
Natural Gas[7]	5426.0333	1,634	1,893	1,746	2,350	1,616	1,800	(550)	-23.40%
Water & Sewerage[8]	5426.0334	5,706	6,358	6,564	6,500	6,045	6,500	-	0.00%
Progress Road	5426.0335	-		-	-		-	-	n/a
Uniforms	5426.0337	2,513	2,812	1,851	2,100	120	2,100	-	0.00%
Winter Maintenance[9]	5426.0350	-	-	27,558	5,000	18,473	5,000	-	0.00%
Miscellaneous	5426.0352	775	164	39	-		-	-	n/a
Repairs- Road Machinery	5426.0360	54,209	41,077	63,880	55,000	44,524	55,000	-	0.00%
Repairs - Autos	5426.0361	31,261	21,927	24,152	23,000	14,854	23,000	-	0.00%
Repairs-Buildings & Grounds[10]	5426.0362	-	-	-	-	-	-	-	n/a
Operating Leases[11]	5426.0367	-	2,028	2,088	2,088	2,050	2,050	(38)	
Capitalized Salaries Offset	5426.0401	(215,544)	(133,438)	(77,319)	-		-	-	n/a
Salaries & Benefits Infrastructure	5426.0402	(66,610)	(8,576)	(448)			-	-	n/a
Capitalize - Equipment Usage	5426.0403	-	(129,143)	(30,653)			-	-	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		**$ 527,909**	**$ 193,769**	**$ 465,174**	**$ 571,628**	**$ 563,313**	**$ 571,625**	**$ (3)**	**0.00%**
Debt Service - Principal	5426.0477	$ 691,789	$ -				$ -	$ -	n/a
Debt Service - Interest	5426.0478	25,456	-				-	-	n/a
Debt Service Total		**$ 717,245**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$4,614,767**	**$ 68,508**	**$ 17,500**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Road Department Total		**$6,692,980**	**$ 1,173,658**	**$ 1,232,336**	**$ 1,372,795**	**$ 1,316,711**	**$ 1,313,506**	**$ (59,289)**	**-4.32%**

(1) #0105 - Staff was previously on a mandatory work schedule of 42.75 hours per week resulting in scheduled overtime of 5.5 hours per employee per pay period.

(2) #0227 - Added new traffic signals in the county roads system from Nicholson, Center, Concord Rd, Wayne Poultry, US 129 during 2010

(3) #0223 - Substantial cost increases particulalrly in hay and other erosion conrtrol products, much of this is reimbursed from project accounts.

(4) #0247 - Product needs mirror roads that are nearing life expectancy and warrants replacement for drainage

(5) #0321 - Over the past two years the Road Department has had an increase in the number of claims for damages.

(6) #0328 - Duplicating Products at estimated $300 and DeAngelo Brother Inc., $15,000 extended warranty on select heavy equipment

(7) #0333 - This is a petroleum product and has seen a significant increase in cost but is mitigated by conservation .

(8) #0334 - Monthly costs have are predicted to stay roughly the same.

(9) #0350 - Salt stockpile needs replinishing.

(10) #0362 - The roof need to be replaced on the Road Department office building in 2008; thus, a decrease for FY2009.

(11) #0367 - DTN annual lease at $2,050

(12) #0251 - Moved motor grader blades out of supplies, this was to be replinished in 2011.

(13) #0260 - New Striping mirrors the amount increase in amount of roads resurfaced or replaced

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT: 27 NAME: ENGINEERING / CAPITAL PROJECT MANAGEMENT[1]

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries- Dept. Head	5427.0101	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Salaries - Regular	5427.0102	39,127	40,753	28,925	-	-	-	-	n/a
Salaries - Part Time	5427.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5247.0105	1,492	-	-	-	-	-	-	n/a
Salaries Total		**$ 40,619**	**$ 40,753**	**$ 28,925**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Unemployment Insurance	5427.0108	$ 46	$ 44	$ 96	$ -	$ -	$ -	$ -	n/a
Medicare	5427.0109	589	591	419	-	-	-	-	n/a
FICA	5427.0110	2,518	2,527	1,793	-	-	-	-	n/a
Retirement	5427.0111	721	1,614	(1,580)	-	-	-	-	n/a
Health Insurance	5427.0112	1,718	4,882	397	-	-	-	-	n/a
Workers' Compensation Insurance	5427.0113	457	-	-	-	-	-	-	n/a
Benefits Total		**$ 6,049**	**$ 9,657**	**$ 1,125**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Personal Services Total		**$ 46,669**	**$ 50,410**	**$ 30,051**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Books and Periodicals	5427.0219	$ 192	$ 60	$ -	$ -	$ -	$ -	$ -	n/a
Postage	5427.0224	298	309	167	250	-	100	(150)	-60.00%
General Operating Supplies	5427.0225	3,323	2,883	3,920	2,500	2,397	2,000	(500)	-20.00%
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	414	-	-	-	-	-	-	n/a
Legal	5427.0308	813	688	4,625	-	-	-	-	n/a
Conferences & Training	5427.0309	219	-	-	-	-	-	-	n/a
Landscaping	5427.0310	-	-	-	-	-	-	-	n/a
Dues	5427.0318	-	-	-	-	-	-	-	n/a
Other Professional Fees[2]	5427.0320	31,382	12,062	23,935	1,500	12,610	1,500	-	0.00%
Rewards & Damages	5427.0321	-	-	-	-	-	-	-	n/a
Communications	5427.0326	685	-	306	-	-	-	-	n/a
Maintenance Contracts	5427.0328	1,083	2,243	2,629	-	-	-	-	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	2,495	-	1,986	3,972	3,972	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	-	-	16,994	-	15,000	-	-	n/a
Capitalized Salaries Offset	5427.0401	(46,669)	(50,410)	-	-	-	-	-	n/a
Operating Expenditures Total		**$ (4,113)**	**$ (29,781)**	**$ 55,071**	**$ 4,250**	**$ 31,993**	**$ 7,572**	**$ 3,322**	**78.16%**
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		**$ 42,555**	**$ 20,629**	**$ 85,122**	**$ 4,250**	**$ 31,993**	**$ 7,572**	**$ 3,322**	**78.16%**

(1) This department was moved to Fund 21 Public Development in 2006 and reinstated in 2007 for Capital Project Management.

(2) #0320 - Funds in this line item are for contract engineering related to Fund 10, traffic studies.

COUNTY OF JACKSON									
ANNUAL BUDGET ESTIMATE - EXPENDITURES									
FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012									
FUND: 10 NAME: GENERAL FUND									
DEPT:52 NAME: AIRPORT DEPARTMENT									
		2008	2009	2010	2011	2011	2012	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2012-2011	CHANGE
OBJECT OF EXPENDITURE	**5152**								
Salaries - Regular	5152.0102	$ 62,440	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Salaries - Part Time	5152.0103	257	-	-	-	-	-	-	n/a
Salaries - Overtime	5152.0105	51	-	-	-	-	-	-	n/a
Salaries Total		**$ 62,749**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Unemployment Insurance	5152.0108	$ 47	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Medicare	5152.0109	899	-	-	-	-	-	-	n/a
FICA	5152.0110	3,842	-	-	-	-	-	-	n/a
Retirement	5152.0111	880	308	-	-	-	-	-	n/a
Health Insurance	5152.0112	391	-	-	-	-	-	-	n/a
Workers' Compensation Insurance	5152.0113	3,032	-	-	-	-	-	-	n/a
Benefits Total		**$ 9,092**	**$ 308**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Personal Services Total		**$ 71,841**	**$ 308**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	n/a
Supplies	5152.0225	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Other Professional Fees	5152.0320		-	-	-	-	-	-	n/a
Property & Liability Insurance	5152.0330	9,736	-	-	-	-	-	-	n/a
Repairs - Building & Grounds	5152.0362	-	-	-	-			-	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		**$ 9,736**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Airport Department Total		**$ 81,577**	**$ 308**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
This department was combined with Fund 90 - The Airport Authority, in 2010.									

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT: 74 NAME: FLEET MAINTENANCE

OBJECT OF EXPENDITURE	NUMBER 5474	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
Salaries - Regular	5474.0102	$ 341,182	$ 294,602	$ 281,291	$ 237,390	$ 228,937	$ 237,390	$ -	0.00%
Salaries - Part Time	5474.0103	16,062	19,595	16,835	15,382	15,749	18,648	3,266	21.23%
Salaries - Overtime[1]	5474.0105	5,300	2,945	341	-	-	-	-	n/a
Salaries Total		**$ 362,544**	**$ 317,141**	**$ 298,468**	**$ 252,772**	**$ 244,686**	**$ 256,037**	**$ 3,266**	**1.29%**
Unemployment Insurance	5474.0108	$ 418	$ 428	$ 850	$ 601	$ 759	$ 764	$ 163	27.17%
Medicare	5474.0109	4,893	4,343	4,078	3,442	3,342	3,713	270	7.86%
FICA	5474.0110	20,922	18,570	17,435	14,718	14,290	15,874	1,156	7.86%
Retirement	5474.0111	23,598	20,014	4,620	21,060	13,325	17,788	(3,272)	-15.54%
Health Insurance	5474.0112	77,380	47,243	52,470	49,331	49,541	48,941	(391)	-0.79%
Workers' Compensation Insurance	5474.0113	9,061	10,908	9,385	10,555	9,682	11,310	755	7.15%
Medicare Supplement - R.S.	5474.0114	-	-	-	-	-	-	-	n/a
Benefits Total		**$ 136,272**	**$ 101,506**	**$ 88,837**	**$ 99,707**	**$ 90,939**	**$ 98,389**	**$ (1,318)**	**-1.32%**
Personal Services Total		**$ 498,816**	**$ 418,647**	**$ 387,305**	**$ 352,479**	**$ 335,625**	**$ 354,427**	**$ 1,948**	**0.55%**
Inventory Adjustment	5474.0220	$ 19,114	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Postage	5474.0224	2	4	15	60	16	20	(40)	-66.67%
General Operating Supplies	5474.0225	9,094	6,255	14,490	9,990	5,573	9,000	(990)	-9.91%
Advertisements	5474.0226	-	-	-	-	-	-	-	n/a
Hardware/Operating Supply	5474.0241	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5474.0243	14,060	7,956	12,558	11,500	13,721	13,500	2,000	17.39%
Tires & Batteries	5474.0248	610	992	544	1,000	1,166	1,000	-	0.00%
Small Tools[2]	5474.0249	-	-	-	-	-	-	-	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	57	250	119	250	250	250	-	0.00%
Damages, Rewards, & Indemnities	5474.0321	-	-	-	-	-	-	-	n/a
Communications	5474.0326	1,983	2,299	2,749	2,800	2,249	2,250	(550)	-19.64%
Maintenance Contracts	5474.0328	9	-	12	-		-	-	n/a
Property & Liability Insurance	5474.0330	840	666	1,022	1,026	1,017	1,020	(6)	-0.58%
Utilities - Electricity	5474.0332	16,501	13,439	13,980	15,000	13,490	14,000	(1,000)	-6.67%
Natural Gas	5474.0333	10,135	9,072	8,490	11,600	8,979	9,000	(2,600)	-22.41%
Water & Sewerage	5474.0334	17,117	18,673	15,315	15,000	11,770	15,000	-	0.00%
Uniforms	5474.0337	1,492	1,580	1,200	1,900	-	1,500	(400)	-21.05%
Miscellaneous	5474.0352	3	21	60	-	1	-	-	n/a
Repairs Others	5474.0360	253	320	176	2,700	-	2,000	(700)	-25.93%
Repairs - Autos	5474.0361	6,754	3,302	1,720	4,000	1,300	4,000	-	0.00%
Repairs- Buildings & Grounds	5474.0362	265	4,225	1,065	-	-	-	-	n/a
Operating Leases	5474.0367	-	-	2,107	1,188	1,188	1,188	-	0.00%
Capitalized Software	5474.0465	-	-	-	-	-	-	-	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	-	-	-	7,000	-	-	(7,000)	-100.00%
Capital Assets- Autos	5474.0471	-	-	-	-	-	-	-	n/a
Expendable Equipment[2]	5474.0476	1,533	1,618	5,703	3,500	1,000	3,500	-	0.00%
Fiber Rehab Project	5474.0508	8,694	-	-	-	-	-	-	n/a
Motor Pool - Repairs & Maintenance	5474.0700	-	751	444	1,800		1,800	-	0.00%
Operating Expenditures Total		**$ 109,622**	**$ 71,423**	**$ 81,771**	**$ 90,314**	**$ 61,720**	**$ 79,028**	**$ (11,286)**	**-12.50%**
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		**$ 608,438**	**$ 490,070**	**$ 469,076**	**$ 442,793**	**$ 397,345**	**$ 433,455**	**$ (9,338)**	**-2.11%**

(1) Staff is on a mandatory work schedule of 42.75 hours per week resulting in scheduled overtime of 5.5 hours per employee per pay period.

(2) #0476 - This line item is being used for the purchase of small tools instead of #0249.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: RURAL TRANSPORTATION

DEPT: 71 NAME: JACKSON COUNTY TRANSPORT[1]

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE	**5571**								
Salaries - DIR, SUP, BK, SEC	5571.0101	$ -	$ -	$ 13,740	$ -	$ 13,728	$ -	$ -	n/a
Salaries - Regular	5571.0102	53,332	71,727	40,159	22,816	16,735	22,816	$ -	0.00%
Salaries - Part Time	5571.0103	13,983	-	5,758		17,735	17,489	17,489	n/a
Salaries - Overtime[2]	5571.0105	888	44	86	-	121	-	-	n/a
Salaries Total		**$ 68,204**	**$ 71,771**	**$ 59,742**	**$ 22,816**	**$ 48,319**	**$ 40,305**	**$ 17,489**	**76.65%**
Unemployment Insurance	5571.0108	$ 130	$ 141	$ 268	$ 100	$ 224	$ 204	$ 104	104.00%
Medicare	5571.0109	929	973	611	331	493	584	254	76.65%
FICA	5571.0110	3,974	4,162	2,614	1,415	2,107	2,499	1,084	76.65%
Retirement	5571.0111	2,803	2,883	13	1,597	630	616	(981)	-61.43%
Health Insurance	5571.0112	17,430	19,687	13,332	11,044	11,890	10,792	(253)	-2.29%
Workers' Compensation Insurance	5571.0113	2,547	2,920	2,513	1,418	1,301	2,456	1,037	73.11%
Benefits Total		**$ 27,813**	**$ 30,767**	**$ 19,351**	**$ 15,905**	**$ 16,645**	**$ 17,150**	**$ 1,245**	**7.83%**
Personal Services Total		**$ 96,017**	**$ 102,538**	**$ 79,093**	**$ 38,721**	**$ 64,964**	**$ 57,455**	**$ 18,734**	**48.38%**
Intergovernmental	5571.0000	$ 2,225	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Books & Periodicals	5571.0219	-	-	-	-	-	-	-	n/a
Postage[3]	5571.0224	42	-	29	38	-	30	(8)	-20.00%
General Operating Supplies	5571.0225	129	255	89	163	-	100	(63)	-38.46%
Advertisements	5571.0226	-	60	-	75	-	75	-	0.00%
Fuel & Lubricants[4]	5571.0243	22,684	11,291	12,751	9,000	18,478	18,500	9,500	105.56%
Tires & Batteries	5571.0248	944	1,542	873	538	1,200	900	363	67.44%
Travel Expenses	5571.0307	21	23	-	25	-	-	(25)	-100.00%
Conferences & Training	5571.0309	-	79	-	50	-	50	-	0.00%
Auditing	5571.0315	529	370	736	-	313	350	350	n/a
Other Professional Fees	5571.0320	106	315	-	-	-	-	-	n/a
Rewards, Damages, & Indemnities	5571.0321	-	-	3,432	1,250	-	1,250	-	0.00%
Communications	5571.0326	1,505	1,041	1,890	516	687	687	171	33.14%
Maintenance Contracts[5]	5571.0328	1,375	2,125	2,000	2,000	2,000	2,000	-	0.00%
Marketing	5571.0329	-	-	-	175	-	175	-	0.00%
Property & Liability Insurance	5571.0330	2,860	4,251	24,657	1,292	1,280	1,280	(12)	-0.93%
Uniforms	5571.0337	-	231	152	-	-	150	150	n/a
Miscellaneous	5571.0352	-	21	21	-	-	-	-	n/a
Repairs - Automobiles	5571.0361	11,982	4,909	2,114	2,400	170	2,125	(275)	-11.46%
Software	5571.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5571.0468	-	-	2,237	-	-	-	-	n/a
Expendable Equipment	5571.0476	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 44,403**	**$ 26,513**	**$ 50,981**	**$ 17,521**	**$ 24,128**	**$ 27,672**	**$ 10,152**	**57.94%**
Debt Service - Principal		$ -	$ -					$ -	n/a
Debt Service -Interest		-	-					-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay Total		**$ -**	**$ -**	**$ 45,200**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Transport Total		**$ 140,420**	**$ 129,051**	**$ 175,274**	**$ 56,242**	**$ 89,092**	**$ 85,127**	**$ 28,885**	**51.36%**

(1) This function and activity was moved to the General Fund 10 from Special Revenue Fund 60 in 2004. Dept. number was changed from 5171 to

(2) #0105 - Overtime budget eliminated for 2012.

(3) #0224 - Postage - Set up a Direct Mail Campaign in targeted areas to promote transportation in Jackson County.

(4) #0243 - Fuel and Lubricants - Increase due to re-budgeting full years' expenditures.

(5) #0328 - Mobile AT = $2,000 annually

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT: Various NAME: INDEPENDENT AGENCIES

		2008	2009	2010	2011	2011	2012	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2012-2011	CHANGE
OBJECT OF EXPENDITURE									
Grant in Aid-Piedmont Regional Library[1]	5644.0339	$ 69,103	$ 70,750	$ 70,750	$ 35,000	$ 70,750	$ 35,000	$ -	0.00%
Grant in Aid-Commerce Library	5691.0339	3,566	7,238	7,533	15,000	7,533	15,000	-	0.00%
Grant in Aid-Jefferson Library	5692.0339	1,023	2,607	4,387	15,000	4,387	15,000	-	0.00%
Grant in Aid-Maysville Library	5693.0339	2,558	5,636	4,888	15,000	4,288	15,000	-	0.00%
Grant in Aid-Nicholson Library	5694.0339	1,250	3,077	3,464	5,000	3,464	5,000	-	0.00%
Grant in Aid-Braselton Library	5695.0339	-	6,503	5,452	5,000	5,452	5,000	-	0.00%
Grant in Aid-Pendergrass Library	5696.0339	-	1,600	1,144	5,000	1,144	5,000	-	0.00%
Grant in Aid-Talmo Regional Library	5697.0339	-	2,589	2,381	5,000	2,381	5,000	-	0.00%
Other Professional Fees - Health Dept.[3]	5527.0320	-	-	-	-	-	-	-	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	-	-	-	-	-	-	-	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-DFACS - Misc.	5529.0352	-	-	1	-	-	-	-	n/a
Grant in Aid-NE GA Mental Health	5545.0339	12,045	12,045	12,045	12,767	12,045	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	1,969	2,493	2,520	2,500	2,436	2,500	-	0.00%
NE GA Mental Health - Repairs/Bldgs	5545.0362	-	-	5,536	-	-	-	-	n/a
NE GA Mental Health - Nonstructural Impr.	5545.0474	-	-	-	-	-	-	-	n/a
Grant in Aid-Oconee River Soil & Water[1]	5151.0339	-	2,250	3,375	4,500	4,500	4,500	-	0.00%
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	-	379	(1,105)	4,598	-	4,598	-	0.00%
Grant in Aid - Forestry Commission[2]	5246.0339	4,764	4,261	5,326	10,652	15,978	15,978	5,326	50.00%
Advertisements - Economic Development	5142.0226	-	1,516	-	-	-	-	-	n/a
Travel Expenditures - Economic Development	5142.0307	-	-	-	-	-	-	-	n/a
Legal - Economic Development	5142.0308	-	7,835	4,486	20,000	1,725	10,000	(10,000)	-50.00%
Conferences & Training - Economic Dev.	5142.0309	-	-	-	-	-	-	-	n/a
Auditing - Economic Development	5142.0315	3,837	5,900	4,506	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	100,000	100,000	100,000	100,000	100,000	-	0.00%
Miscellaneous - Economic Development	5142.0352	40,000	-	890	-	-	-	-	n/a
Incentive Package - Economic Development	5142.0600	-	-	-	-	-	-	-	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	-	0.00%
Boys and Girls Club	5690.0339	10,000	14,000	14,000	10,000	10,000	10,000	-	0.00%
Total Independent Agencies		**$ 282,930**	**$ 303,093**	**$ 314,395**	**$ 342,333**	**$ 323,399**	**$ 337,659**	**$ (4,674)**	**-1.37%**

(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.

COUNTY OF JACKSON									
ANNUAL BUDGET ESTIMATE - EXPENDITURES									
FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012									
FUND: 10 NAME: GENERAL FUND									
DEPT: Various NAME: NON-DEPARTMENTAL									
		2008	2009	2010	2011	2011	2012	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2012-2011	CHANGE
OBJECT OF EXPENDITURE									
Salaries - Regular	5121.0102	$ 7,515	$ 7,959	$ 7,739	$ 8,000	$ 7,367	$ 8,000	$ -	0.00%
Salaries - Part Time	5121.0103	56	-	-	-		-	-	n/a
Courthouse Security Personnel	5121.0104	-	-	-	-		-	-	n/a
Salaries - Overtime	5121.0105	694	138	78	-		-	-	n/a
Unemployment Insurance	5121.0108	12	12	23	75	24	25	(50)	-66.67%
Medicare	5121.0109	115	114	109	120	120	120	-	0.00%
FICA	5121.0110	493	488	465	496	496	496	-	0.00%
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	10,548	5,759	5,575	8,000	7,646	7,000	(1,000)	-12.50%
Advertisement	5121.0226	-	-	-	-		-	-	n/a
Kitchen Supplies	5121.0242	-	-	-	-		-	-	n/a
Fuel & Lubricants	5121.0243	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	91,159	91,159	91,159	91,159	91,159	91,159	-	0.00%
Other Professional Fees	5121.0320	3,000	3,203	3,000	-	200	3,000	3,000	n/a
Rewards, Damages & Indemnities	5121.0321	-	-		-	-	-	-	n/a
Telephone	5121.0326	21,243	23,003	25,010	24,100	22,363	22,400	(1,700)	-7.05%
Maintenance Contracts [8]	5121.0328	48,224	55,280	47,394	55,500	51,874	51,874	(3,626)	-6.53%
Insurance	5121.0330	22,587	18,660	25,639	25,761	26,005	28,000	2,239	8.69%
Electricity	5121.0332	93,083	96,968	109,509	110,000	112,715	113,000	3,000	2.73%
Natural Gas	5121.0333	50,468	44,263	37,108	46,250	45,500	45,000	(1,250)	-2.70%
Water & Sewerage	5121.0334	26,243	31,346	35,305	26,400	25,000	25,000	(1,400)	-5.30%
Rent	5121.0338				-	-	-	-	n/a
Miscellaneous	5121.0352		(3,922)	236	-	-	-	-	n/a
Landscape Maintenance	5121.0359	-	18,369	8,555	5,000	2,500	4,500	(500)	-10.00%
Repairs Equipment	5121.0360			-	-	-		-	n/a
Repairs Buildings & Grounds	5121.0362	81	666	-	-	-		-	n/a
Operating Leases[2]	5121.0367	4,887	5,856	4,479	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	-	-		-			-	n/a
Software	5121.0466	-	-	(8,200)	-			-	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	-	-		-			-	n/a
Records Management Grant	5121.0504	-	-		-			-	n/a
ISTEA- Grant Courthouse	5121.0505	-	-		-			-	n/a
Total Courthouse		**$ 380,844**	**$ 399,880**	**$ 393,184**	**$ 405,748**	**$ 397,856**	**$ 404,461**	**$ (1,287)**	**-0.32%**
Utilities - District Courthouse	5124.0332	$ (12)	$ (14)	$ -	$ -	$ -	$ -	$ -	n/a
Total District Courthouse		**$ (12)**	**$ (14)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**

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COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT: Various NAME: NON-DEPARTMENTAL

OBJECT OF EXPENDITURE	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
Supplies	5140.0225	$ 29,610	$ 21,400	$ 21,041	$ 18,500	$ 15,885	$ 17,000	$ (1,500)	-8.11%
Kitchen Supplies	5140.0242	-	-	-		-	-	-	n/a
Employee Safety Committee	5140.0246	-	-	-	-	-	-	-	n/a
Employee Activities	5140.0313	14,677	13,500	-	-	-	-	-	n/a
Other Professional Fees[3]	5140.0320	4,045	2,415	2,400	24,629	24,629	24,629	-	0.00%
Communications	5140.0326	216,125	70,851	7,844	6,000	5,500	6,000	-	0.00%
Maintenance Contracts[11]	5140.0328	997	458	308	336	636	1,286	950	282.74%
Property and Liability Insurance	5140.0330	51,951	41,503	57,027	53,300	56,755	56,800	3,500	6.57%
Utilities	5140.0332	-	-	-	-	-	-	-	n/a
Electricity	5140.0332	60,983	62,633	55,148	50,000	66,521	63,000	13,000	26.00%
Natural Gas	5140.0333	9,152	8,757	7,474	9,500	9,592	9,500	-	
Water & Sewerage	5140.0334	4,546	5,215	2,078	2,500	2,770	2,700	200	8.00%
Rent[4]	5140.0338	5,850	2,700	-	-	-		-	n/a
Landscape Maintenance	5140.0359	-	126	510	-	-		-	n/a
Repairs Buildings & Grounds	5140.0362	3,640	235	-	5,000	13,581	4,000	(1,000)	-20.00%
Operating Lease Expense[5]	5140.0367	12,825	12,735	5,909	11,720	4,884	4,884	(6,836)	-58.33%
Capitalized Computer Software	5410.0465	-	-	-	-	-	-	-	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		**$ 576,679**	**$ 246,979**	**$ 159,739**	**$ 181,485**	**$ 200,753**	**$ 189,799**	**$ 8,314**	**4.58%**
Commerce Service Center- Electricity	5144.0332	$ 16,457	$ 14,661	$ 22,000	$ 23,500	$ 22,001	$ 22,500	$ (1,000)	-4.26%
Commerce Service Center - Water	5144.0334	339	315	467	400	401	475	75	18.75%
Commerce Service Center - Repairs/Bldg	5144.0362	27	-	20,482	-	13,000	-	-	n/a
Total Commerce Service Center		**$ 16,822**	**$ 14,976**	**$ 42,949**	**$ 23,900**	**$ 35,402**	**$ 22,975**	**$ (925)**	**-3.87%**
Miscellaneous	5153.0352	$ 31,188	$ 11,797	$ 18,042	$ 15,000	$ 10,079	$ 14,000	$ (1,000)	-6.67%
Community Promo. District 1	5153.0353	2,000	2,000	2,000	2,000	2,000	2,000	-	0.00%
Employee Tuition Program	5153.0354	1,679	733	-	2,000	2,000	2,000	-	0.00%
Community Promo. District 2	5153.0355	1,711	1,060	500	2,000	2,000	2,000	-	0.00%
Community Promo. District 3	5153.0356	2,113	2,203	2,353	2,000	2,000	2,000	-	0.00%
Community Promo. District 4	5153.0357	1,508	2,158	1,402	2,000	2,000	2,000	-	0.00%
Community Promo. Chairperson	5153.0358	1,541	1,314	1,250	2,000	2,000	2,000	-	0.00%
Total Community Promotions		**$ 41,739**	**$ 21,265**	**$ 25,547**	**$ 27,000**	**$ 22,079**	**$ 26,000**	**$ (1,000)**	**-3.70%**
Food Stamps	5537.0339	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Miscellaneous	5537.0352	-	-	-	-	-	-	-	n/a
Burials	5554.0353	2,995	5,000	10,500	10,000	10,000	10,500	500	5.00%
Food Bank Subsidy	5554.0354	15,000	15,000	15,000	15,000	15,000	15,000	-	0.00%
Total General Welfare		**$ 17,995**	**$ 20,000**	**$ 25,500**	**$ 25,000**	**$ 25,000**	**$ 25,500**	**$ 500**	**2.00%**
Dues-Northeast GA Regional Commission[6]	5150.0318	$ 42,162	$ 42,162	$ 42,162	$ 42,162	$ 44,509	$ 44,509	$ 2,347	5.57%
Dues-ACCG	5150.0319	4,609	4,609	4,609	4,609	4,379	4,379	(230)	-4.99%
Total General Administrative Dues		**$ 46,771**	**$ 46,771**	**$ 46,771**	**$ 46,771**	**$ 48,888**	**$ 48,888**	**$ 2,117**	**4.53%**
IDA Legal	**5142.0308**	**$ 12,654**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
General Legal[9]	**5110.0308**	**$ -**	**$ -**	**$ -**	**$ 242,950**	**$ 50,393**	**$ 192,000**	**$ (50,950)**	**-20.97%**
Planning Commission	**5141.0225**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Medicare Supplements[7]	**5153.0351**	**$ 22,320**	**$ 22,460**	**$ 24,877**	**$ 30,000**	**$ 29,063**	**$ 29,000**	**$ (1,000)**	**-3.33%**

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COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 10 NAME: GENERAL FUND

DEPT: Various NAME: NON-DEPARTMENTAL

OBJECT OF EXPENDITURE	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
Street Lighting	**5428.0332**	**$ 155,557**	**$ 165,824**	**$ 209,794**	**$ 208,441**	**$ 212,000**	**$ 238,740**	**$ 30,299**	**14.54%**
UOBWA Legal	**5580.0308**	**$ -**	**$ 48,449**	**$ 27,136**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
UOBWA Phase II-Water Resource Study	**5580.0500**	**$ -**	**$ 177,864**	**$ -**	**$ -**	**$ -**		**$ -**	**n/a**
Contingency	**5169.0475**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Operating Expenditures Total		**$ 1,271,369**	**$ 1,164,454**	**$ 955,497**	**$ 1,191,295**	**$ 1,021,434**	**$ 1,177,363**	**$ (13,932)**	**-1.17%**
Courthouse - Principal	5121.0477	$ 550,000	$ -			$ -		$ -	n/a
Courthouse - Interest	5121.0478	1,237,881	-			-		-	n/a
Administration Building - Principal	5140.0477	181,705	-			-		-	n/a
Administration Building - Interest	5140.0478	1,071	-			-		-	n/a
Principal - Economic Development Bonds	5142.0477	690,000	-			-		-	n/a
Interest - Economic Development Bonds	5142.0478	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	15,901	-			-		-	n/a
Commerce Sewer Expansion Interest	5576.0478	8,974	-			-		-	n/a
Landfill Closure/Post Closure Costs	5536.0365							-	n/a
Total Debt Service		**$ 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		**$ 4,623,564**	**$ 1,164,454**	**$ 955,497**	**$ 1,191,295**	**$ 1,021,434**	**$ 1,177,363**	**$ (13,932)**	**-1.17%**

(1) #1051210317 - Cleaning contract made in 2007 with ABM Janitorial, $91,159.
(2) #1051210367 - Lease on centralized postage meter at $407.24 per month.
(3) #1051400320 - Document Destruction - $2,400, ABM Janitorial $22,229
(4) #1051400338 - ACTION , moved to Admin building for rent savings.
(5) #1051400367 - Mail machine at $427.60 and Copier at $629 per month plus property taxes.
(6) #1051500318 - 2007 Increase is due to a key punch error on 2006 budget request.
(7) #1051530351 - Moved from Human Resources budget in 2006. For historical information see 10.5109.0114
(8) #1051210328 - Yearly Maintainance Contracts:
- **Thyssenkrupp Elevators at $9,000**
- **Cummins South Generators at $1,171**
- **Powerware UPS at $3,475**
- **Convergent Technologies at $20,300**
- **ANCO/Chem-aqua at $3,856**
- **BESAM doors at $1,260**
- **Action Pest Control at $420**
- **Dwight Oliver at $4,800**
- **Rapidscan at $5,135**
- **Ameripride Uniform Services $2,157**

(9) #1051100308 - Includes $242,950 for Legal, moved from Governing Body departmental budget
(10) #1051210320 - U.S. Bank Admin Fees
(11) #1051400328 - American Pest Control - $336, BESAM $950, Capital Projects Bldg: American Pest Control - $300

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

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

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Transfers Out - Transfer Station	5536.0999	$ 367,279	$ 416,102	$ 384,453	$ 499,828	$ 499,828	$ 496,589	$ (3,239)	-0.65%
Transfers Out - Courthouse	5121.0999	-	1,782,069	1,818,246	1,817,502	1,817,502	1,731,964	(85,538)	-4.71%
Transfers Out - County Agent	5128.0999	-	-	14,472	14,472	14,472	10,854	(3,618)	-25.00%
Transfers Out - Building Inspections	5131.0999	360,632	(169,034)	85,215	15,719	15,719	46,320	30,601	194.68%
Transfers Out - Planning & Zoning	5132.0999	(93,977)	337,484	198,035	238,848	238,848	216,375	(22,473)	-9.41%
Transfers Out - Maintenance	5139.0999			13,546	13,546	13,546	15,441	1,895	13.99%
Transfers Out - Economic Development	5142.0999	-	1,358,000	1,360,250	2,754,735	2,754,735	2,872,035	117,300	4.26%
Transfers Out - J.C.C.I.	5225.0999	-	-	14,503	14,503	14,503	13,488	(1,015)	-7.00%
Transfers Out - Engineering - Public Development	5427.0999	194,686	191,413	45,476	-	-	-	-	n/a
Transfers Out - E911	5259.0999	603,597	419,128	283,978	-	-	0	0	n/a
Transfers Out - JCCI Fire Brigade	5266.0999	-	-	268,517	268,589	268,589	93,515	(175,074)	-65.18%
Transfers Out - Fleet Maintenance	5474.0999	-	-	9,313	23,945	23,945	21,624	(2,321)	-9.69%
Transfers Out - Keep Jackson Beautiful	5544.0999	51,354	50,861	46,437	40,992	40,992	58,169	17,177	41.90%
Transfers Out - Debt Svc Fund/Hosp. Auth.	5548.0999	155,833	151,480	129,026	-	-	-	-	n/a
Transfers Out - Senior Center	5558.0999	330,099	431,482	640,735	281,977	281,977	273,944	(8,033)	-2.85%
Transfers Out - Roads & Bridges	5426.0999	95,000	744,695	852,996	647,127	647,127	134,193	(512,934)	-79.26%
Transfers Out - EMS/Ambulance	5222.0999	2,030,683	1,817,588	2,023,955	2,211,324	2,211,324	2,307,120	95,796	4.33%
Transfers Out - Hurricane Shoals	5632.0999	117,519	110,609	107,864	99,518	99,518	73,837	(25,681)	-25.81%
Transfers Out - Recreation	5657.0999	761,804	689,583	689,831	590,845	590,845	614,018	23,173	3.92%
Transfers Out - Health Dept.	5527.0339	150,785	230,784	230,783	276,357	276,357	276,357	-	0.00%
Transfers Out - Airport	5152.0999	15,000	256,364	313,201	87,962	87,962	89,390	1,428	1.62%
Transfers Out - Water Authority	5580.0999	1,747,334	1,581,024	1,580,124	2,086,159	2,086,159	2,087,006	847	0.04%
Transfers Out - Emergency Management Agency	5260.0999	31,291	68,424	81,943	80,199	80,199	65,487	(14,712)	-18.34%
Transfers Out - Tax Assessor	5111.0999	-	13,276	-	-	-	-	-	n/a
Transfers Out - Sheriff's Department	5218.0999	-	693,451	262,123	364,340	364,340	401,363	37,023	10.16%
Transfers Out - Debt Service Reserve	5110.0999	-	47,117	-	-	-	-	-	n/a
Transfers Out - Commerce Sewer Expansion	5576.0999	-	33,168	41,459	33,167	33,167	33,167	-	0.00%
Total Transfers Out		**$ 6,918,920**	**$ 11,255,068**	**$11,496,481**	**$ 12,461,654**	**$ 12,461,654**	**$ 11,932,255**	**$ (529,399)**	**-4.25%**

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.

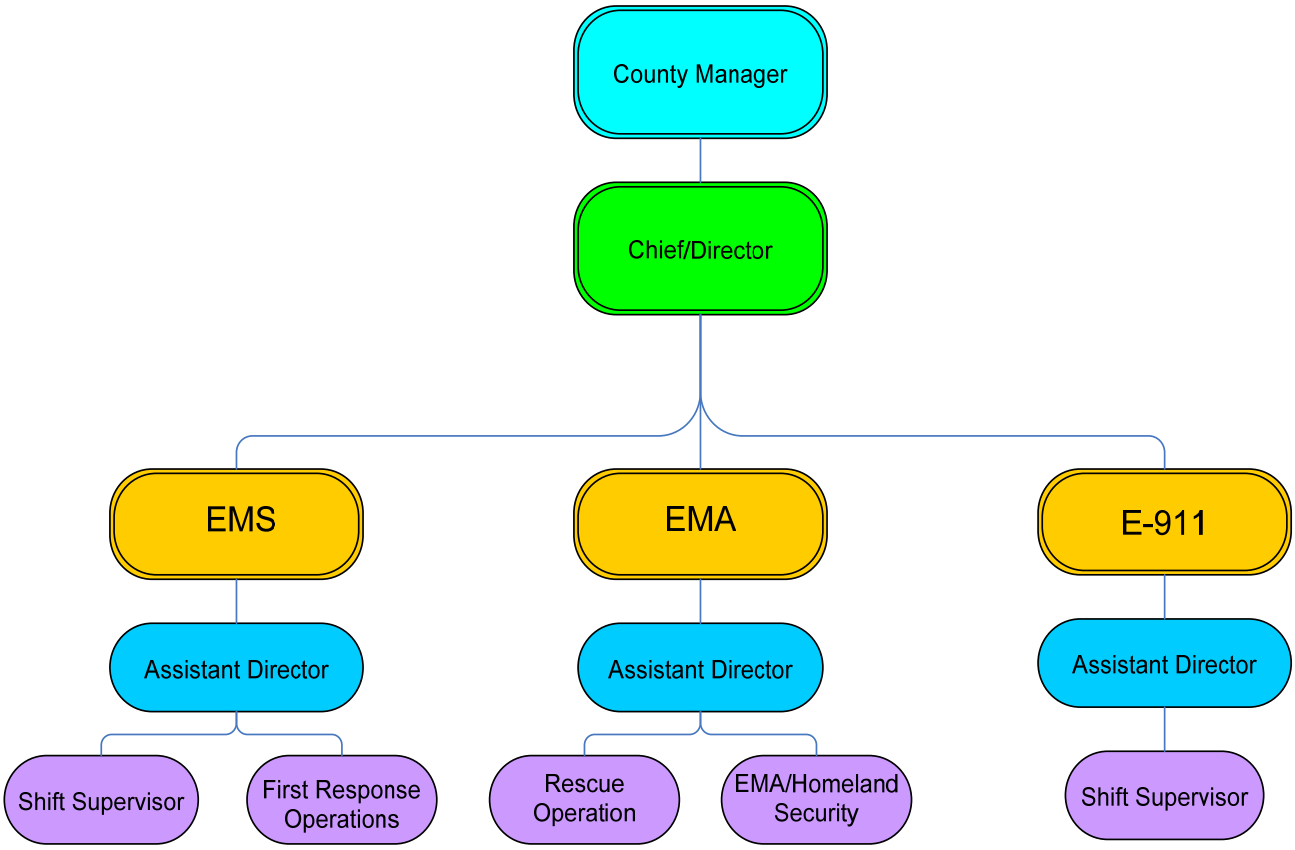
Drug Enforcement – to account for funds collected from fines and forfeitures to be used for drug enforcement, abuse, treatment, and education programs.

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 6 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 a 450 MHz radio system and to find innovative ways of financing to support the system. (in process)

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 FY12:

- 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. (In process)

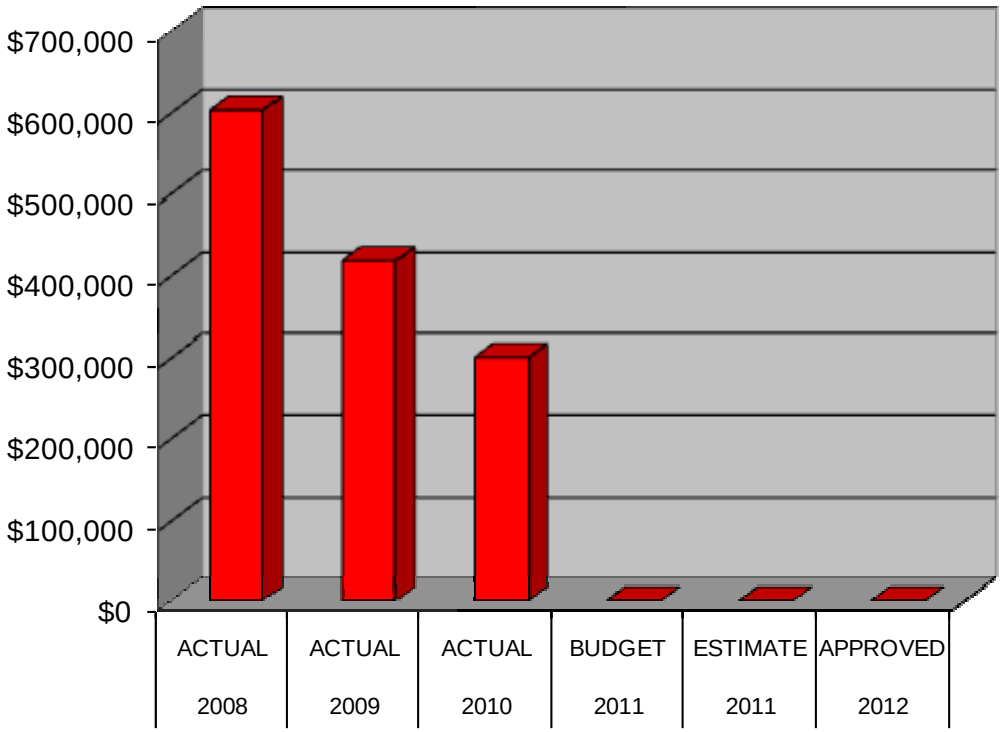
WORKLOAD MEASURES:

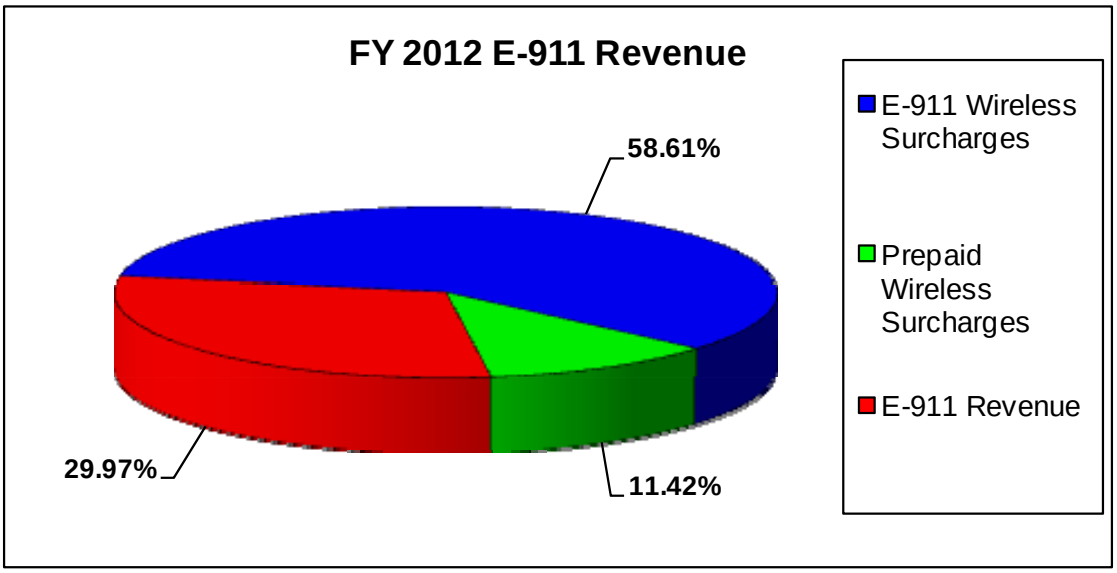
	2008 Actual	2009 Actual	2010 Actual	2011 Estimate	2012 Forecast
Workload Measures					
Volume of Calls Received	141,438	140,232	134,937	135,000	140,000
Volume of Calls Dispatched	162,318	168,641	151,010	158,000	155,000
Volume of Fire Calls Dispatched	1,979	1,959	2,010	2,100	2,200
Volume of Rescue Calls Dispatched	3,033	2,802	3,048	2,800	3,300
Volume of EMS Calls Dispatched	5,746	5,994	6,187	6,200	6,300
Volume of Police Calls Dispatched	83,132	75,736	59,988	62,500	63,000
(APD, BPD, CPD, HPD, JPD, MPD)					
Volume of Sheriff Calls Dispatched	68,143	80,806	78,521	82,000	83,000
Volume of Other Agency Dispatched	1,285	1,344	1,256	1,400	1,400
(GSP,DNR,MUT AID, CO MARS, ACO)					
Volume of Addresses Issued	733	69	199	200	300
Average Calls Per Day	380	370	353	380	400

HISTORICAL INFORMATION AND APPROVED 2012 DEPARTMENTAL REVENUES

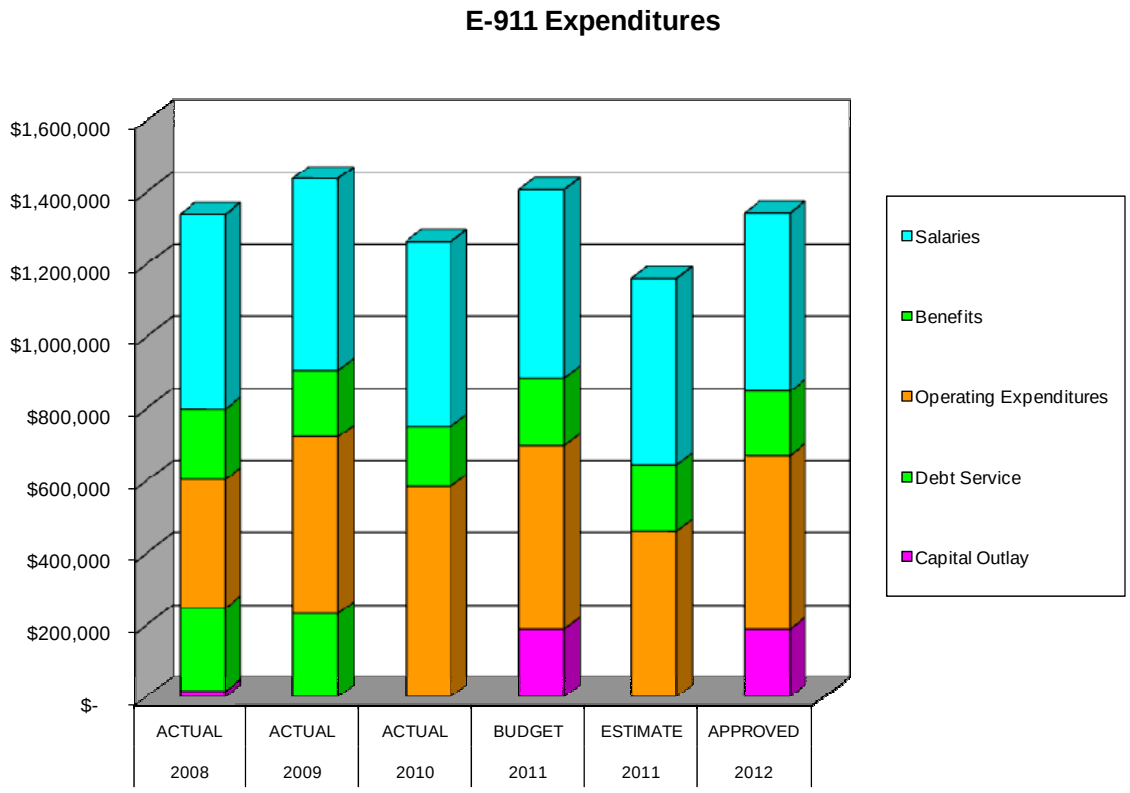
		2008	2009	2010	2011	2011	2012	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2012-2011	CHANGE
REVENUE SOURCE									
Intergovernmental Revenue	4059.5113	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Prepaid Wiresless Surcharges	4059.4056	-	-	-	-	-	153,647	153,647	n/a
E-911 Wireless Surcharges	4059.5148	639,410	653,530	667,845	650,000	736,055	788,193	138,193	21.26%
E-911 Revenue	4059.5149	406,306	413,032	402,858	403,000	400,000	403,000	-	0.00%
Sale of Map Books	4059.5150	-	-	-	-	-	-	-	n/a
Interest	4059.5170	4,496	1,738	2,182	3,100	1,130	-	(3,100)	-100.00%
Sale of County Property	4059.5171	883	699	657	-	-	-	-	n/a
Federal Grant - Warning Sirens	4059.5173	-	25,000	-	-	-	-	-	n/a
NEHD Bioterrorism	4059.5174	-	-	-	-	-	-	-	n/a
ODP Grant 04-GE-T4-0012 Homeland	4059.5175	-	-	-	-	-	-	-	n/a
LEOP-03-0001 Grant Funds	4059.5176	-	-	-	-	-	-	-	n/a
Federal Grant	4059.5177	-	-	-	-	-	-	-	n/a
Federal Grant (HMPG 1033-0202)	4059.5178	-	-	-	-	-	-	-	n/a
Rental Income	4059.5179	-	-	-	-	-	-	-	n/a
Proceeds Capital Lease	4059.5200	-	-	-	-	-	-	-	n/a
Transfers In	4059.5998	603,597	419,128	300,978	-	-	0	0	n/a
Prior Years Reserves	4059.6000	-	-	-	351,853	-	-	(351,853)	-100.00%
TOTAL REVENUES E-911		**$1,654,693**	**$1,513,126**	**$1,374,520**	**$1,407,953**	**$1,137,185**	**$1,344,840**	**$ (63,113)**	**-4.48%**

E-911 TRANSFERS-IN COMPARISON





E911 FY12 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.

- 5.19% or $27,071 decrease in salaries primarily due to:
  - Decreases in both part-time and overtime pay use of 45.36% and 10% respectively.
- 4.87% or $9,170 decrease in benefits primarily due to:
  - Decreases in health insurance coverage based on actual in the amount of $10,815 or 9.98%.
- 5.29% or $26,872 decrease in operating expenditures primarily due to:
  - $15,360 or 51.20% increase in electricity due to operating additional E-911 radio communications towers associated with the 450 MHz radio upgrade capital project.
  - $50,000 or $83.33% decrease in computer hardware in peripherals after purchases made last fiscal year.
- No change in budgetary allocation in capital assets communications due to additional communications equipment purchases.
- **NOTE: In FY 2012 the budget was balanced without the use of E-911 prior years' reserves or transfers-in from the General Fund.**
- Total decrease of 4.48% or $63,113.

ADDITIONAL STAFF REQUESTED:

- **Four (4) Communication Call Takers, estimated cost @ Grade 11 is $217,120** includes salary, benefits & overtime).
  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 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:

- **Radio Equipment = $190,000** Additional radio up-grades and the addition to our mobile CAD system through lap top computers/data system.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012
FUND: 20 NAME: EMERGENCY TELEPHONE SYSTEM
DEPT: 59 NAME: E-911

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries - Regular	5259.0102	$ 416,145	$ 413,509	$ 399,595	$ 392,078	$ 419,567	$ 392,078	$ -	0.00%
Salaries - Part Time	5259.0103	40,068	43,981	29,600	39,837	15,841	21,766	(18,071)	-45.36%
Salaries - Overtime[1]	5259.0105	85,673	74,213	82,151	90,000	80,500	81,000	(9,000)	-10.00%
Salaries Total		**$ 541,885**	**$ 531,702**	**$ 511,346**	**$ 521,915**	**$ 515,908**	**$ 494,844**	**$ (27,071)**	**-5.19%**
Unemployment Insurance	5259.0108	$ 751	$ 771	$ 1,640	$ 2,107	$ 1,552	$ 1,632	$ (475)	-22.54%
Medicare	5259.0109	7,492	7,303	7,035	6,263	6,664	6,001	(262)	-4.18%
FICA	5259.0110	32,037	31,227	30,079	26,779	28,495	25,658	(1,120)	-4.18%
Retirement	5259.0111	42,228	37,595	18,723	40,591	36,149	43,878	3,287	8.10%
Health Insurance	5259.0112	110,440	105,141	108,810	108,396	108,950	97,581	(10,815)	-9.98%
Workers' Compensation Insurance	5259.0113	1,585	1,817	1,563	4,028	3,695	4,243	215	5.34%
Benefits Total		**$ 194,534**	**$ 183,853**	**$ 167,849**	**$ 188,163**	**$ 185,505**	**$ 178,993**	**$ (9,170)**	**-4.87%**
Personal Services Total		**$ 736,419**	**$ 715,555**	**$ 679,195**	**$ 710,078**	**$ 701,413**	**$ 673,837**	**$ (36,241)**	**-5.10%**
Books & Periodicals	5259.0219	$ 83	$ 83	$ 83	$ 100	$ -	$ 100	$ -	0.00%
Postage	5259.0224	502	394	265	600	156	600	-	0.00%
General Operating Supplies	5259.0225	10,438	7,464	8,104	15,000	7,328	15,000	-	0.00%
Advertisements	5259.0226	12	-	-	-	-	-	-	n/a
Kitchen Supplies	5259.0242		-	-	-	-	-	-	n/a
Fuel & Lubricants	5259.0243	-	890	1,217	1,200	3,135	2,000	800	66.67%
Tires & Batteries	5259.0248	-	87	-	500	-	1,000	500	100.00%
Travel Expenses	5259.0307	648	258	20	3,000	182	4,000	1,000	33.33%
Legal	5259.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5259.0309	2,633	980	763	3,500	2,352	3,500	-	0.00%
Auditing	5259.0315	800	-	-	-	-	-	-	n/a
Dues	5259.0318	240	424	464	400	400	400	-	0.00%
Other Professional Fees	5259.0320	2,398	640	10,648	3,500	3,728	3,500	-	0.00%
Communications	5259.0326	50,063	131,603	156,820	140,000	143,218	140,000	-	0.00%
Maintenance Contracts	5259.0328	129,989	102,572	103,631	164,500	165,000	165,000	500	0.30%
Legal Notices	5259.0329	-	-	2,230	-	-	-	-	n/a
Property & Liability Insurance	5259.0330	4,513	3,577	4,055	4,075	4,048	4,075	-	0.00%
Electricity	5259.0332	29,294	26,258	25,968	30,000	28,151	45,360	15,360	51.20%
Natural Gas	5259.0333	-	-	-	-	-	-	-	n/a
Uniforms	5259.0337	1,792	1,908	2,466	3,000	1,060	3,500	500	16.67%
Miscellaneous	5259.0352	-	-	-	-	-	-	-	n/a
Repairs - Other	5259.0360	-	2,665	2,508	2,000	1,500	2,000	-	0.00%
Repairs - Autos	5259.0361	-	943	327	1,500	75	1,500	-	0.00%
Repairs - Buildings & Grounds	5259.0362	312	-	-	-	-	-	-	n/a
Operating Lease Expense[2]	5259.0367	1,096	-	2,343	-	3,468	3,468	3,468	n/a
LEOP Grant	5259.0370	-	-	-	-	-	-	-	n/a
Software	5259.0466	960	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5259.0468		-	-	60,000	30,634	10,000	(50,000)	-83.33%
Construction in Progress	5259.0469	32,044	-	132,212	-	-	-	-	n/a
Capital Asset - Other	5259.0473	-	-	-	-	-	-	-	n/a
Wireless Technology	5259.0474	74,430	60,644	65,642	67,000	65,566	66,000	(1,000)	-1.49%
Expendable Equipment	5259.0476	13,377	1,252	13,404	8,000	124	10,000	2,000	25.00%
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	-	-	-	-	-	-	-	n/a
Weather Warning Sirens	5259.0506	-	28,096	10,231	-	-	-	-	n/a
Nationwide Power- UPS	5259.0700	-	28,935	1,171	-	-	-	-	n/a
Telephone Service - 911 Move	5259.0701	-	44,910	-	-	-	-	-	n/a
Mobile Communications - Fiber	5259.0702	-	31,845	6,200	-	-	-	-	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	20,484	-	-	-	-	n/a
Recording Systems Moving	5259.0706	-	-	500	-	-	-	-	n/a
Kemp Glass	5259.0707	-	2,150	-	-	-	-	-	n/a
Busker Communication	5259.0708	-	6,194	-	-	-	-	-	n/a
Rescue Equipment - EMA		-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 355,623**	**$ 489,929**	**$ 584,956**	**$ 507,875**	**$ 460,125**	**$ 481,003**	**$ (26,872)**	**-5.29%**
Capital Assets - Buildings	5259.0470	$ -	$ -	$ -			$ -	$ -	n/a
Capital Assets - Autos	5259.0471	-	-	-			-	-	n/a
Capital Assets - Communications[(3)]	5259.0472	-	-	5,725	190,000	-	190,000	-	0.00%
Capital Assets - Other	5259.0473	16,090	-				-	-	n/a
Capital Outlay Total		**$ 16,090**	**$ -**	**$ 5,725**	**$ 190,000**	**$ -**	**$ 190,000**	**$ -**	**0.00%**
Debt Service - Principal	5259.0477	$ 217,347	$ 226,797	$ -				$ -	n/a
Debt Service - Interest	5259.0478	15,516	6,065	-				-	n/a
Debt Service Total		**$ 232,863**	**$ 232,862**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
E-911 Total		**$ 1,340,995**	**$ 1,438,347**	**$ 1,269,877**	**$ 1,407,953**	**$ 1,161,538**	**$ 1,344,840**	**$ (63,113)**	**-4.48%**

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

EMERGENCY MANAGEMENT AGENCY

MISSION AND GOALS:

The mission of Emergency Management, Rescue, and Homeland Security is to provide the citizens of Jackson County and its municipalities a comprehensive and aggressive all-hazards approach to emergency situations as they arise. This shall be accomplished by providing community-wide leadership, guidance, support and coordination in the areas of mitigation, preparedness, response and recovery. The purpose of the mission is to provide a pro-active approach in protecting life and property and to prevent or reduce the negative impact of major emergencies and disasters, both natural and manmade throughout Jackson County.

NUMBER OF APPROVED POSITIONS: 1 full-time.

GOALS:

- Maintain, adjust and create operational emergency plans as needed, then exercise each to insure efficiency and effectiveness prior to disaster incidences.
- Thrive as a pro-active organization that prides itself in providing current and new services to the citizens and communities no matter what the circumstance.
- Enhance all activities associated with mitigation, preparedness, response and recovery while working more closely with required agencies.
- Complete all required local, state and federal agendas and mandates as presented in a formal and timely fashion.
- Increase staffing levels to provide additional personnel and better response capabilities in a more timely and efficient manner.
- Advance the training program for both current operations and specialized training for new initiatives. Current apparatus could be used for specialized response.
- Begin new programs for community awareness to natural and manmade hazardous situations in our county. Also to better prepare the communities for such incident should they occur.

OBJECTIVES:

- Continually study our County to determine which emergency situations are imminent and revise response plans appropriately.
- Update emergency response plan (ERP) and begin multi-level training with all governmental officials, agencies, associated organizations and others to insure the county is ready and able to respond during disasters.
- Identify all agendas and mandates currently not completed, seek out those upcoming and work to ensure compliancy in all areas.
- Establish a greater presence throughout the county and internal agencies, so as to allow for the appropriate number of dedicated volunteers, part-time, contract paid and full-time personnel as needed to ensure the department's ability to respond to any situation.
- Have a response time to any call for assistance within eight minutes on 70% of all emergencies.
- Have all volunteer rescue units respond 100% of the time when called to service.
- Provide all volunteer units in our department with the assistance, training, and necessary resources to perform assigned duties and responsibilities.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY12:

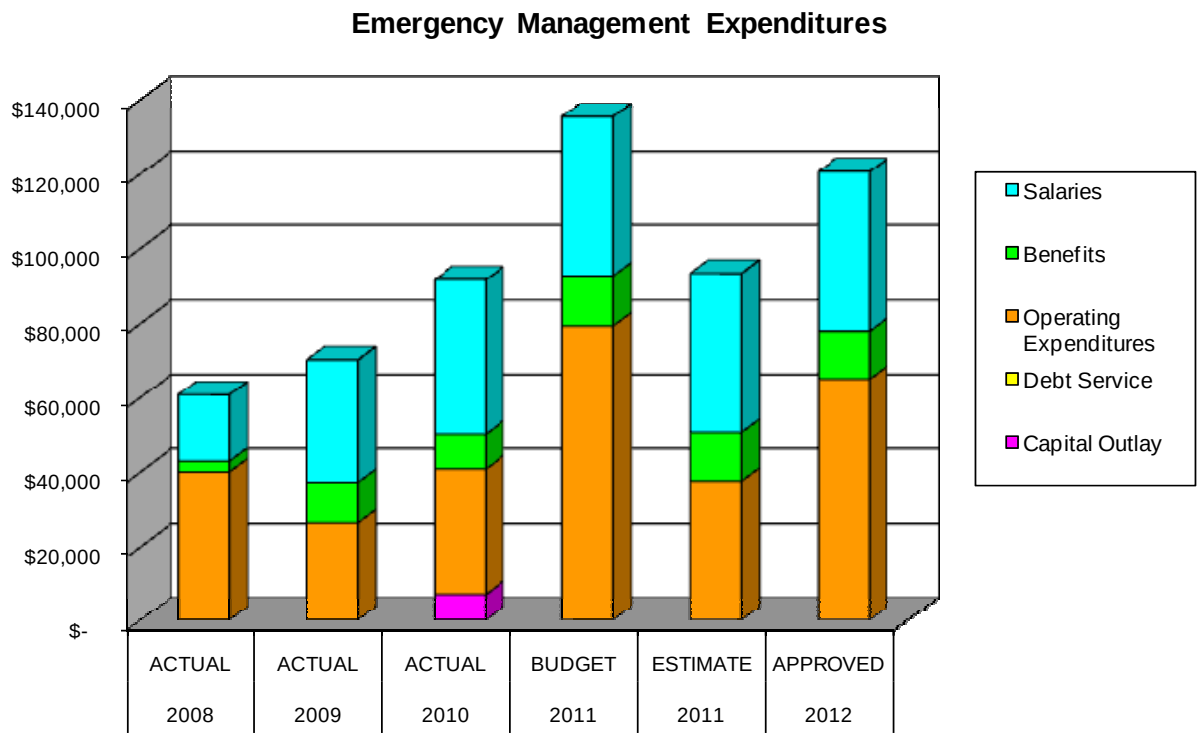
- First responder call volume increasing.
- Volunteer membership is declining. County rescue specialist do not get paid per call or have a retirement that the fire departments have.
- No specialized-technical rescue service is being provided in Jackson County. These services include hazardous material response team, swift water rescue, confined space rescue, rope rescue, trench rescue, industrial and farm accidents, downed aircraft and water rescues.
- 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 run reports.
- Moving the Emergency Operations Center to the Old 911 Center for better operations, more secure area due to fact it will be in an area used only for that purpose (a requirement) and not as a meeting room for many different depts. With IT dept help, by using replacement computers from other depts. permanently installed, it would upgrade our 24/7 readiness. Fax/copier/printer and phone number need for the EOC.
- Three full time staffed rescue trucks are needed across the county.

PERFORMANCE MEASURES:

	2008 Actual	2009 Actual	2010 Actual	2011 Estimate	2012 Forecast
Volume of calls received	3,033	2,802	3,048	3,400	3,500
Number of volunters on staff*	85	150	150	140	140
Number of part-time employees on staff	0	0	0	0	-
Number of full-time employees on staff	1	1	1	1	20
Number of rescue departments in county**	10	10	10	10	10
Rescue departments performing First Response	10	10	10	10	10
Rescue departments performing extrication service	10	10	10	10	10
Specialized technical rescue services in county	1	3	3	3	3
Weather sirens located in county***	30	27	27	27	27
Public (CERT) teams in county	1	2	3	4	6
Certified school safety programs in county	3	3	3	3	3
Disaster excercises conducted	3	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 2012 DEPARTMENTAL REVENUES

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
CHARGES FOR SERVICES		$ -	$ -		$ -			$ -	n/a
TOTAL CHARGES FOR SERVICES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	**n/a**
INTERGOVERNMENTAL REVENUES:									
INTERGOVERNMENTAL :	26.4060.5113	$ 17,000	$ -	$ 18,625	$ -			$ -	n/a
AMBULANCE - CIVIL DEFENSE	26.4060.5128	22,056	22,056	44,862	22,056	22,056	22,056	$ -	0.00%
INTERGOVERNMENTAL REVENUES:		**$ 39,056**	**$ 22,056**	**$ 63,487**	**$ 22,056**	**$ 22,056**	**$ 22,056**	**$ -**	**0.00%**
OTHER REVENUES:									
Interest Income	26.4060.5170	$ 360	$ 175	$ 176	$ 100	$ 100	$ 100	$ -	0.00%
Donations	26.4060.5180	6,000	550	-	-	-	-		
Income - Fund Raising Activities	26.4060.5181	30,000	-	32,665	33,000	33,000	33,000		
TOTAL OTHER REVENUES		**$ 36,360**	**$ 725**	**$ 32,841**	**$ 33,100**	**$ 33,100**	**$ 33,100**	**$ -**	**0.00%**
OTHER FINANCING SOURCES & TRANSFERS IN									
TRANSFERS IN	26.4060.5998	$ 31,291	$ 68,424	$ 81,943	$ 80,199	$ 82,000	$ 65,487	$ (16,513)	-20.59%
PROCEEDS FROM CAPITAL		-	-	-	-	-	-	-	n/a
TOTAL OTHER FINANCING SOURCES AND TRANSFERS IN		**$ 31,291**	**$ 68,424**	**$ 81,943**	**$ 80,199**	**$ 82,000**	**$ 65,487**	**$ (16,513)**	**-20.59%**
TOTAL REVENUES EMERGENCY MANAGEMENT AGENCY		**$ 106,707**	**$ 91,205**	**$ 178,271**	**$ 135,355**	**$ 137,156**	**$ 120,643**	**$ (14,712)**	**-10.87%**



EMERGENCY MANAGEMENT FY12 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 2012.
- 2.70% or $362 decrease in benefits primarily due to:
    - 40.11% or $1,196 decrease in retirement benefits based on actual expenditures from FY 2011 reinstatement of base-match contributions.
- 18.08% or $14,350 decrease in operating expenditures primarily due to:
    - 100% or $25,000 decrease in Volunteer Rescue.
    - 400% or $20,000 increase in expendable equipment for radios.
    - 50% or $5,000 decrease in general operating supplies.
- Total decrease of 10.87% of $14,712.

ADDITIONAL STAFF REQUESTED: 1 Paramedic/Rescue Specialist, full time

CAPITAL REQUESTS:

- **Vehicle Replacement**
- **Upgrade Warning Sirens**
- **Emergency Operations Center Upgrade**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 26 NAME: EMERGENCY TELEPHONE SYSTEM

DEPT: 60 NAME: EMERGENCY MANAGEMENT AGENCY

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries - Regular	5260.0102	$ -	$ 32,801	$ 41,285	$ 42,616	$ 42,616	$ 42,616	$ -	0.00%
Salaries - Part Time	5260.0103	17,867	-	-	-	-	-	-	n/a
Salaries - Overtime	5260.0105	-	-	-	-	-	-	-	n/a
Salaries Total		**$ 17,867**	**$ 32,801**	**$ 41,285**	**$ 42,616**	**$ 42,616**	**$ 42,616**	**$ -**	**0.00%**
Unemployment Insurance	5260.0108	$ -	$ 7	$ 104	$ 100	$ 105	$ 102	$ 2	2.00%
Medicare	5260.0109	259	469	588	618	591	768	150	24.21%
FICA	5260.0110	2,604	2,004	2,514	2,642	2,532	3,282	640	24.21%
Retirement	5260.0111	-	-	-	2,983	2,984	1,787	(1,196)	-40.11%
Health Insurance	5260.0112	-	3,992	5,408	5,486	5,563	5,530	44	0.79%
Workers' Compensation Insurance	5260.0113	-	4,435	944	1,559	1,430	1,559	-	0.00%
Benefits Total		**$ 2,863**	**$ 10,908**	**$ 9,558**	**$ 13,388**	**$ 13,205**	**$ 13,027**	**$ (362)**	**-2.70%**
Personal Services Total[2]		**$ 20,730**	**$ 43,708**	**$ 50,843**	**$ 56,005**	**$ 55,821**	**$ 55,643**	**$ (362)**	**-0.65%**
Books & Periodicals	5260.0219	$ -	$ (233)	$ -	$ 900	$ -	$ 500	$ (400)	-44.44%
Postage	5260.0224	-	-	-	-	-	-	-	n/a
General Operating Supplies	5260.0225	4,312	6,456	2,843	10,000	1,680	5,000	(5,000)	-50.00%
Advertisements	5260.0226	-	-	-	-		-	-	n/a
Kitchen Supplies	5260.0242	-	-	-	-		-	-	n/a
Fuel & Lubricants	5260.0243	11,686	6,170	9,356	8,000	11,054	12,000	4,000	50.00%
Tires & Batteries	5260.0248	-	732	770	3,200	830	1,200	(2,000)	-62.50%
Travel Expenses	5260.0307	1,446	528	1,143	3,000	1,007	2,500	(500)	-16.67%
Legal	5260.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5260.0309	1,350	466	952	4,000	2,906	3,000	(1,000)	-25.00%
Dues	5260.0318	50	60	10	750	500	500	(250)	-33.33%
Other Professional Fees	5260.0320	1,637	1,511	77	5,000	135	5,000	-	0.00%
Communications	5260.0326	2,850	5,080	4,660	5,000	3,902	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	1,834	808	1,235	2,000	128	1,800	(200)	-10.00%
Miscellaneous	5260.0352	-	-	-	-		-	-	n/a
Repairs - Autos	5260.0361	2,521	2,689	1,998	7,500	2,096	3,500	(4,000)	-53.33%
Repairs - Buildings & Grounds	5260.0362	-	-	-	-	-	-	-	n/a
Operating Lease Expense	5260.0367	-	-	-	-	-	-	-	n/a
LEOP Grant	5260.0370	-	-	-	-	-	-	-	n/a
Software	5260.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5260.0468	-	-	-	-	-	-	-	n/a
Wireless Technology	5260.0474	-	-	-	-	-	-	-	n/a
Expendable Equipment	5260.0476	4,932	2,077	3,334	5,000	2,067	25,000	20,000	400.00%
Volunteer Rescue	5260.0500	7,393	-	7,206	25,000	11,295	-	(25,000)	-100.00%
Operating Expenditures Total		**$ 40,011**	**$ 26,345**	**$ 33,584**	**$ 79,350**	**$ 37,600**	**$ 65,000**	**$ (14,350)**	**-18.08%**
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	-	-	7,215				-	n/a
Capital Outlay Total		**$ -**	**$ -**	**$ 7,215**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Debt Service - Principal	5260.0477	$ -	$ -		$ -			$ -	n/a
Debt Service - Interest	5260.0478	-	-		-			-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers Out	5260.0999	**$ -**	**$ -**	**$ 17,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EMA - Total		**$ 60,741**	**$ 70,053**	**$ 108,642**	**$ 135,355**	**$ 93,421**	**$ 120,643**	**$ (14,712)**	**-10.87%**

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.
- 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.

OBJECTIVES:

- Respond to 90% of all calls within 8 minutes or less.
- Continue to staff each EMS unit with double Paramedic crew configuration.
- Provide necessary support functions to volunteer agencies such as supplies, equipment & training.
- Implement a community education program and attend public functions to increase public awareness.
- Provide in-house opportunities for EMS employees to obtain quality CEU's as required by the State.
- EMS supervisors will be a more efficient and beneficial support mechanism for the EMS crews. It is becoming more difficult for them to supervise while also responding as a crew member on a primary EMS unit.
- 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 FY12:

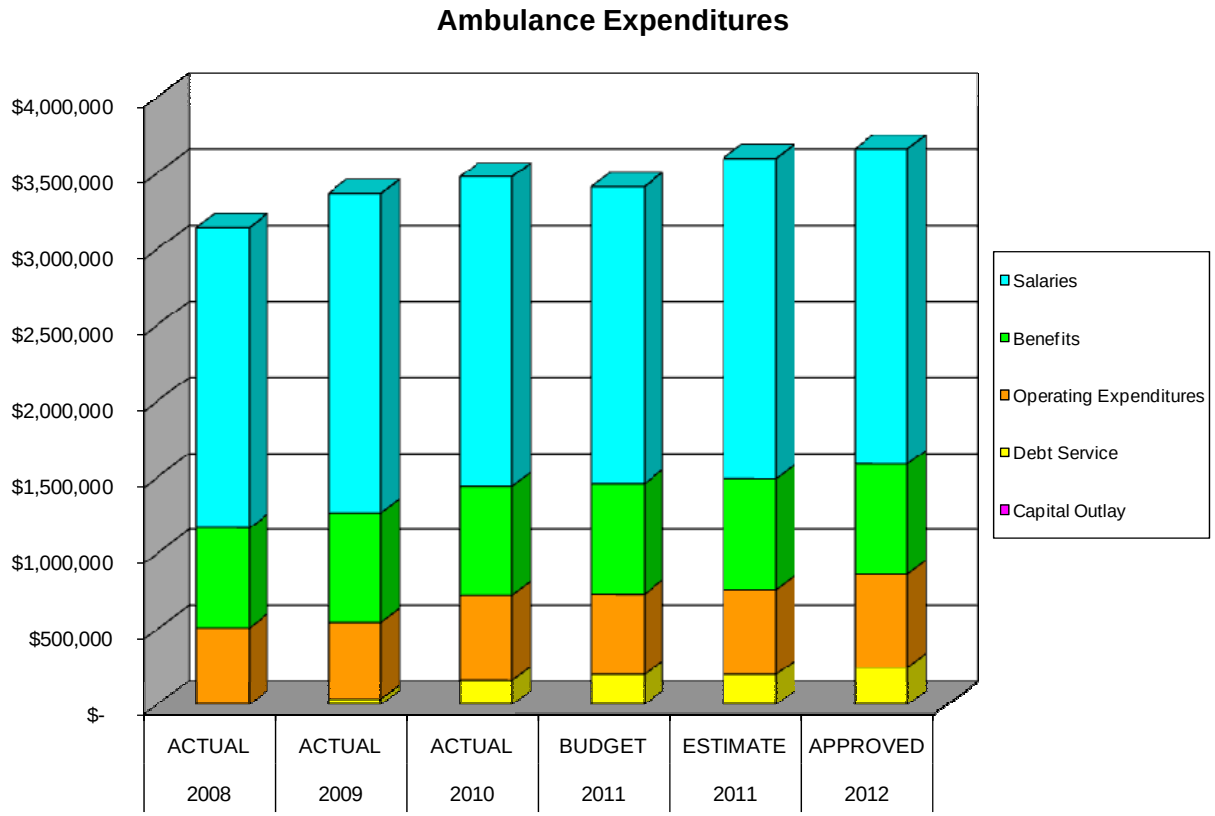
- Further increases in call volume/requests for services due to economic downturn.
- With continuation of a Fleet Management and Replacement Program, annual ambulance acquisition must be continued at the rate of one ambulance purchase per year attempting to maintain quality reserve units. (At end of 2011, we only have two quality reserve units.)
- Supervisors must be re-assigned and three personnel hired to allow them capability of county-wide response, logistical support, and field management ability. Supervisors are still restricted in their ability to function in a management capacity as is becoming increasingly necessary.
- A seventh med unit station is needed to meet the increased demands for service and the need for geographical coverage of the county in "second due" response settings. (units being out of zone or no units available.)
- Construction of EMS stations from SPLOST and the necessary management tasks this will bring.
- Decreased response and support from volunteer personnel. Existing personnel must work more efficiently and develop an alternative support mechanism when extra staff is required.
- Investigate alternatives to training personnel that is financially feasible and responsive to the unique schedule and requirements of EMS staff. Quality improvement is also a necessary task which will mandate greater time and attention now and in the future.
- Implementation of a routine replacement program for items in stations that are for daily use by personnel and for worn furniture.

PERFORMANCE MEASURES:

	2008 Actual	2009 Actual	2010 Actual	2011 Estimate	2012 Forecast
Volume - Emergency Responses	5,746	5,900	6,192	6,350	6,500
Volume - Patient Transports	3,450	3,340	4,768	5,080	5,200
Percentage - Patient Transports	60%	60%	77%	80%	80%
Staffing - Ambulances on Duty 24/7/365	6.00	6.00	6.00	7.00	7.00
Public Relations - Special Coverage Events	20	29	40	60	80
Patient Billing - Collection Rate	75%	80%	84%	85%	85%
Continuing Education Courses Offered	18	23	72	72	72
Citizens Trained in CPR / AED	125	150	200	400	800
First Responder Courses Taught	-	-	2	1	1
Equipment Grants Received	-	-	1	1	2
New Station Construction (SPLOST)	-	-	-	1	1

EMS REVENUES:

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
CHARGES FOR SERVICES									
AMBULANCE COLLECTIONS	234022.5190	$ 1,173,841	$ 1,456,308	$ 1,451,656	$ 1,200,000	$ 1,092,553	$ 1,350,281	$ 150,281	12.52%
									n/a
TOTAL CHARGES FOR SERVICES		**$ 1,173,841**	**$ 1,456,308**	**$ 1,451,656**	**$ 1,200,000**	**$ 1,092,553**	**$ 1,350,281**	**$ 150,281**	12.52%
INTERGOVERNMENTAL REVENUES:									
STATE GRANT	234022.5112	$ 16,518	$ 3,482	$ -	$ -	$ -	$ -	$ -	n/a
INTERGOVERNMENTAL REVENUE	234022.5127	802	9,121	591	-	-	-	-	n/a
AMBULANCE - CIVIL DEFENSE[1]	234022.5128	-	-	-	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUES:		**$ 17,320**	**$ 12,603**	**$ 591**	**$ -**	**$ -**	**$ -**	$ -	n/a
OTHER REVENUES:									
JCO VOLUNTEER RESCUE PAYMENTS	23.4022.5132	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	n/a
SALE OF COUNTY PROPERTY	234022.5171	-	-		-	-	-	-	n/a
TOTAL OTHER REVENUES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	n/a
OTHER FINANCING SOURCES & TRANSFERS IN									
TRANSFERS IN	23.4022.5998	$ 2,030,683	$ 1,817,588	$ 2,023,955	$ 2,211,324	$ 2,400,000	$ 2,307,120	$ 95,796	4.33%
PROCEEDS FROM INSURANCE CLAIMS	23.4022.5201							-	n/a
PROCEEDS FROM CAPITAL LEASES	23.4022.5200	-	-		-	-	-	$ -	n/a
TOTAL OTHER FINANCING SOURCES									
AND TRANSFERS IN		**$ 2,030,683**	**$ 1,817,588**	**$ 2,023,955**	**$ 2,211,324**	**$ 2,400,000**	**$ 2,307,120**	**$ 95,796**	**4.33%**
TOTAL REVENUES - AMBULANCE		**$ 3,221,844**	**$ 3,286,499**	**$ 3,476,203**	**$ 3,411,324**	**$ 3,492,553**	**$ 3,657,401**	**$ 246,077**	**7.21%**



EMS/AMBULANCE FY12 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.

- 6.08% or $118,665 increase in salaries primarily due to:
  - $47,000 or 12.50% increase in part-time salaries.
  - $62,420 or 18.63% increase in overtime salaries.
  - $9,245 or 0.75% increase in regular salaries due to certifications, etc.
- 0.11% or $806 decrease in benefits primarily due to:
  - 7.45% or $24,448 decrease in health insurance costs based on actual expenditures.
  - Decreases to Medicare, FICA, Unemployment, etc. based on actual expenditures.
  - 29% or $36,724 increase in retirement benefits based on actual expenditures from FY 2011.
  - 29.69% or $13,279 increase in workers' compensation insurance based on actual expenditures from increases bills.
- 14.97% or $79,628 increase in operating expenditures primarily due to:
  - 40.71% or $50,630 increase in other professional fees for more volume of service from Emergency Billing.
  - 72.73% or $8,000 increase in electricity based on actual usage.
  - 25% or $18,000 increase in fuel and lubricants.
- 24.03% or $48,589 increase in debt service payments for ambulances.
- Total increase of 7.21% of $246,077.

ADDITIONAL STAFF REQUESTED:

- **Three (3) additional Paramedics , full time, Grade 17**

CAPITAL REQUESTS:

- **Addition of one (1) new ambulance**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012
FUND: 23 NAME: SPECIAL REVENUE FUND
DEPT: 22 NAME: EMERGENCY SERVICES / AMBULANCE

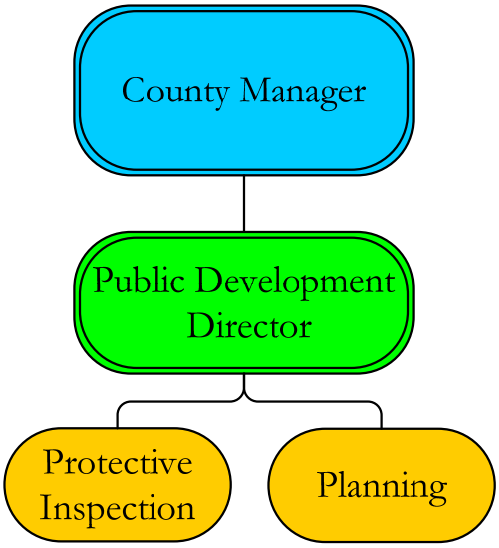
	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries - Regular	5222.0102	$ 1,300,956	$ 1,364,066	$ 1,318,326	$ 1,240,218	$ 1,412,994	$ 1,249,464	$ 9,245	0.75%
Salaries - Part Time	5222.0103	381,371	412,891	378,957	376,000	302,157	423,000	47,000	12.50%
Salaries - Overtime[1]	5222.0105	291,754	324,119	334,276	335,000	389,194	397,420	62,420	18.63%
Salaries Total		**$ 1,974,081**	**$ 2,101,077**	**$ 2,031,559**	**$ 1,951,218**	**$ 2,104,345**	**$ 2,069,884**	**$ 118,665**	**6.08%**
Unemployment Insurance	5222.0108	$ 3,277	$ 3,551	$ 7,483	$ 9,629	$ 8,000	$ 8,670	$ (959)	-9.96%
Medicare	5222.0109	27,555	29,301	28,125	36,080	30,000	30,013	(6,066)	-16.81%
FICA	5222.0110	116,323	125,288	120,258	154,272	154,272	128,333	(25,939)	-16.81%
Retirement	5222.0111	136,859	135,791	133,976	126,648	133,976	163,372	36,724	29.00%
Health Insurance	5222.0112	296,321	305,840	319,853	328,095	312,760	303,647	(24,448)	-7.45%
Workers' Compensation Insurance	5222.0113	75,509	86,566	74,489	44,723	58,000	58,003	13,279	29.69%
Retiree Health Insurance	5222.0115	-	32,186	32,467	26,352	33,000	32,955	6,603	25.06%
Benefits Total		**$ 655,843**	**$ 718,523**	**$ 716,651**	**$ 725,799**	**$ 730,008**	**$ 724,993**	**$ (806)**	**-0.11%**
Personal Services Total		**$ 2,629,924**	**$ 2,819,601**	**$ 2,748,210**	**$ 2,677,017**	**$ 2,834,353**	**$ 2,794,877**	**$ 117,860**	**4.40%**
Intergovernmental	5222.0000	$ 4,782	$ -	$ -	$ -		$ -	$ -	n/a
Books & Periodicals	5222.0219	-	-	420	-	-	-	-	n/a
Postage	5222.0224	541	326	294	500	343	300	(200)	-40.00%
General Operating Supplies	5222.0225	17,290	21,427	20,447	20,000	17,295	19,500	(500)	-2.50%
Advertisements	5222.0226	-	-	-	-	-	-	-	n/a
Drugs & IV. Fluids	5222.0228	14,298	17,268	27,490	21,150	31,000	30,000	8,850	41.84%
Oxygen Medical Supplies	5222.0229	10,106	9,266	11,479	8,500	11,343	10,000	1,500	17.65%
Bedding	5222.0235		-	-	-	-	-	-	n/a
Credit Card Processing Fees	5222.0240	-	-	64	-	760	800	800	n/a
Kitchen Supplies	5222.0242		-	-	-	-	-	-	n/a
Fuel & Lubricants	5222.0243	90,831	53,304	79,096	72,000	92,800	90,000	18,000	25.00%
Janitorial Supplies, Linen	5222.0244		-	-	-	-	-	-	n/a
Medical Supply & Treatment	5222.0245	66,233	74,933	75,893	75,000	57,275	72,000	(3,000)	-4.00%
Tires & Batteries	5222.0248	4,576	6,999	6,474	9,000	8,776	9,000	-	0.00%
Relocation Expenditures	5222.0306	-	-	-	-	-	-	-	n/a
Travel Expenses	5222.0307	2,282	584	411	2,500	500	2,000	(500)	-20.00%
Legal	5222.0308	-	31	3,653	-	2,934	500	500	n/a
Conferences & Training	5222.0309	1,458	2,507	1,829	5,000	2,000	4,000	(1,000)	-20.00%
Accounting	5222.0314	-	-	-	-	-	-	-	n/a
Dues	5222.0318	-	260	360	250	250	250	-	0.00%
Other Professional Fees	5222.0320	117,749	139,898	161,297	124,370	159,269	175,000	50,630	40.71%
Rewards, Damages, Indem	5222.0321	(1,059)	-	-	-		-	-	n/a
Communications	5222.0326	10,177	23,685	14,399	17,500	15,787	15,800	(1,700)	-9.71%
Maintenance Contracts[4]	5222.0328	4,669	5,161	7,895	21,000	21,000	21,000	-	0.00%
Property & Liability Insurance	5222.0330	43,480	47,343	34,133	47,300	47,000	47,000	(300)	-0.63%
Electricity	5222.0332	9,259	9,623	12,388	11,000	18,846	19,000	8,000	72.73%
Natural Gas	5222.0333	10,847	10,235	10,524	12,000	11,527	11,500	(500)	-4.17%
Water & Sewerage	5222.0334	4,942	5,952	5,875	6,000	5,365	6,000	-	0.00%
Uniforms For Employees	5222.0337	15,192	9,916	11,772	15,000	6,142	14,000	(1,000)	-6.67%
Rent	5222.0338	30,318	31,895	29,745	32,000	32,000	32,000	-	0.00%
Miscellaneous	5222.0352	2,027	42	(34)	-	-	-	-	n/a
Repairs - Autos	5222.0361	23,350	17,629	19,712	15,000	14,850	15,000	-	0.00%
Repairs- Building & Grounds	5222.0362	330	174	-	-	-	-	-	n/a
Repairs-Others	5222.0363	219	1,243	1,702	5,000	540	4,000	(1,000)	-20.00%
Operating Lease Expense[2]	5222.0367	5,065	3,950	2,421	-	1,548	1,548	1,548	n/a
Software	5222.0466	960	-	10,044	-	-	-	-	n/a
Computer Hardware & Peripherals	5222.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment[3]	5222.0476	21,597	6,948	14,148	12,000	450	11,500	(500)	-4.17%
Cert Program	5222.0500	-	9,121	769	-	-	-	-	n/a
Transfers Out	5222.0999	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 511,520**	**$ 509,720**	**$ 564,698**	**$ 532,070**	**$ 559,600**	**$ 611,698**	**$ 79,628**	**14.97%**
Debt Service - Principal	5222.0477	$ -	$ 32,040	$ 153,599	$ 194,291	$ 194,291	$ 243,811	$ 49,520	25.49%
Debt Service - Interest	5222.0478	-	5,538	9,697	7,946	7,946	7,015	(931)	-11.71%
Debt Service Total		**$ -**	**$ 37,579**	**$ 163,296**	**$ 202,237**	**$ 202,237**	**$ 250,826**	**$ 48,589**	**24.03%**
Capital Outlay		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Emergency Svcs-Ambulance Total		**$ 3,141,444**	**$ 3,366,899**	**$ 3,476,204**	**$ 3,411,324**	**$ 3,596,190**	**$ 3,657,401**	**$ 246,077**	**7.21%**

(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 $129.00/mo.
(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.



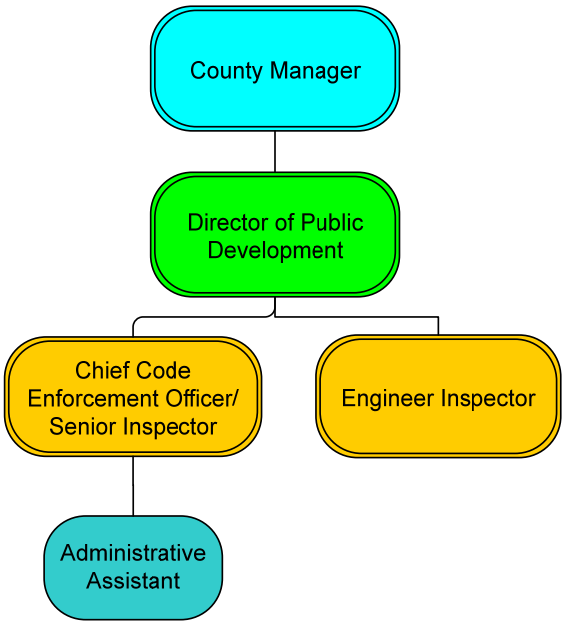
PROTECTIVE INSPECTION

(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. With the shift in the development cycle, there still continues to be significant problems and issues to face with abandoned and repossessed residential developments.

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.
- Continue hosting education and certification classes for soil erosion control.

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 regarding erosion and water quality.

PERFORMANCE MEASURES:

	2008 Actual	2009 Actual	2010 Actual	2011 Estimate	2012 Forecast
Workload Measures					
Building Permits Issued	490	324	203	288	300
Electrical Permits Issued	462	316	222	231	240
HVAC Mechanical Permits Issued	245	109	77	81	90
Plumbing Permits Issued	233	105	66	57	60
Sign Permits Issued	44	47	23	72	50
Mobile Home Pre-inspection	2	-	5	3	5
Mobile Home Permits Issued	21	11	16	24	30
Driveway Permits	139	50	21	12	15
Demolition Permits	n/a	21	20	21	20
Engineering Inspections	n/a	n/a	1,245	1,410	1,550
Engineering Complaint Inspections	n/a	n/a	211	147	200
Verbal Notices	n/a	n/a	193	171	200
Written Notices	n/a	n/a	26	36	30
Stop Work Orders	n/a	n/a	12	8	15
Citations	n/a	n/a	12	4	6
Pre-construction meetings	n/a	n/a	7	12	12
Efficiency Measures					
# of Permits Issued per Building Inspector (1 Inspector)	545	983	2,359	2,577	2,823
In 2007 and 2008 there were 3 inspectors					
NOTE: Inpector outsourced to City of Jefferson during 2011 through 2012					

HISTORICAL INFORMATION AND APPROVED 2012 DEPARTMENTAL REVENUES

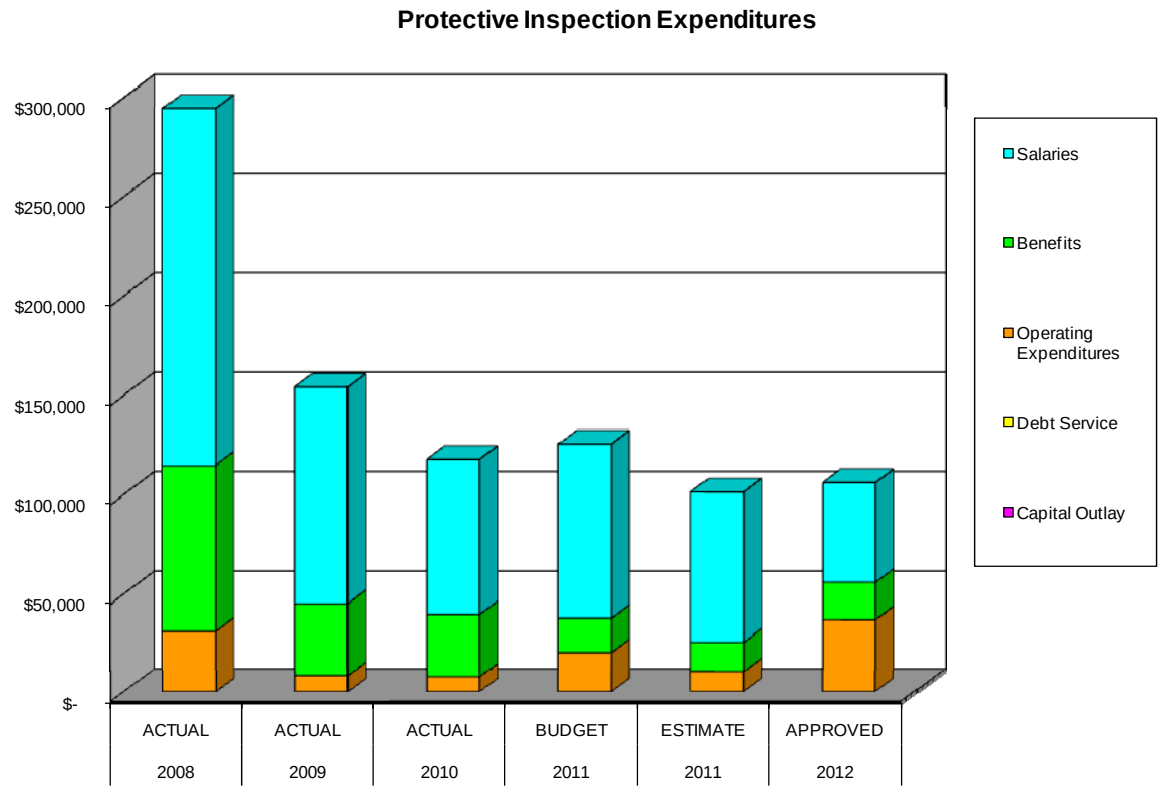
	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
LICENSES AND PERMITS									
MISCELLANEOUS FEES	4031.5132	$ 11,297	$ 3,537	$ 1,050	$ -	$ 700	$ -	$ -	n/a
BUILDING INSPECTION FEES	4031.5191	301,433	150,007	92,752	110,000	127,526	60,000	(50,000)	-45.45%
DEMOLITION PERMIT	4031.5203	-	100	100	-	-	-	-	n/a
TOTAL LICENSES AND PERMITS		**$ 312,730**	**$ 153,643**	**$ 93,902**	**$ 110,000**	**$ 128,226**	**$ 60,000**	**$ (50,000)**	**-45.45%**
CHARGES FOR SERVICES									
TOTAL CHARGES FOR SERVICES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	n/a
TOTAL TRANSFERS IN	**4031.5998**	**$ -**	**$ (198,494)**	**$ 85,215**	**$ 15,719**	**$ 15,719**	**$ 46,320**	**$ 30,601**	**194.68%**
TOTAL REVENUES PROTECTIVE INSPECTION / PLANNING AND ZONING		**$ 312,730**	**$ (44,851)**	**$ 179,117**	**$ 125,719**	**$ 143,945**	**$ 106,320**	**$ (19,399)**	**-15.43%**

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 2012, thus leading to a dramatic historical decline in building inspection fees.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY12:

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 FY12 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.

- 42.94% or $37,667 decrease in salaries primarily due to:
  - For FY 2012, one employee that was previously part-time but was made full-time during 2011 will split 50% of time working in GIS.
- 9.30% or $1,618 increase in benefits primarily due to:
  - 100% or $5,331 allocation for health insurance after making employee full-time again.
  - 59.36% or $1,284 decrease in workers compensation insurance based on actual expenditures.
- 80.83% or $16,650 increase in operating expenditures primarily due to:
  - 400% or $20,000 increase in other professional fees from a $25,000 contract with the City of Jefferson for Building Inspection Services.
  - 100% or $2,000 decrease in general operating supplies.
- Total decrease of 15.43% or $19,399.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS: **NONE.**

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012
FUND: 21 NAME: SPECIAL REVENUE FUND
DEPT: 31 NAME: PROTECTIVE INSPECTION

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries - Regular[1]	5131.0102	$ 179,283	$ 108,990	$ 67,398	$ 38,572	$ 38,572	$ 50,046	$ 11,474	29.75%
Salaries - Part Time	5131.0103	-	-	10,507	49,142	37,126	-	(49,142)	-100.00%
Salaries - Overtime	5131.0104	420	40	6	-	-	-	-	n/a
Salaries Total		**$ 179,703**	**$ 109,030**	**$ 77,911**	**$ 87,714**	**$ 75,698**	**$ 50,046**	**$ (37,667)**	**-42.94%**
Unemployment Insurance	5131.0108	$ 247	$ 231	$ 199	$ 301	$ 325	$ 204	$ (97)	-32.23%
Medicare	5131.0109	2,436	1,484	1,083	1,152	1,121	726	(427)	-37.03%
FICA	5131.0110	10,416	6,346	4,629	4,927	3,134	3,103	(1,824)	-37.03%
Retirement	5131.0111	10,486	(6,456)	6,282	8,862	8,580	8,781	(81)	-0.91%
Health Insurance	5131.0112	53,423	27,736	18,223	-	98	5,331	5,331	n/a
Workers' Compensation Insurance	5131.0113	6,539	7,497	1,536	2,163	1,984	879	(1,284)	-59.36%
Benefits Total		**$ 83,547**	**$ 36,838**	**$ 31,952**	**$ 17,406**	**$ 15,242**	**$ 19,024**	**$ 1,618**	**9.30%**
Personal Services Total		**$ 263,250**	**$ 145,868**	**$ 109,864**	**$ 105,119**	**$ 90,940**	**$ 69,070**	**$ (36,049)**	**-34.29%**
Books & Periodicals	5131.0219	$ 886	$ -	$ 164	$ 750	$ 68	$ 750	$ -	0.00%
UDC Books For Resale	5131.0221	-	-	-	-	-	-	-	n/a
Postage	5131.0224	20	-	4	500	223	500	-	0.00%
General Operating Supplies	5131.0225	2,540	1,149	1,492	2,000	796	-	(2,000)	-100.00%
Advertisements	5131.0226	-	-	-	-	-	-	-	n/a
Specialty Supplies	5131.0227	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5131.0243	12,013	2,740	2,841	5,500	4,228	4,000	(1,500)	-27.27%
Tires & Batteries	5131.0248	847	380	280	500	800	500	-	0.00%
Travel Expenses	5131.0307	1,852	-	-	750	-	750	-	0.00%
Legal	5131.0308	-	-	125	-	-	-	-	n/a
Conferences & Training	5131.0309	3,495	1,378	-	1,000	19	500	(500)	-50.00%
Accounting	5131.0314	-		-	-	-	-	-	n/a
Auditing	5131.0315	-		-	-	-	-	-	n/a
Dues	5131.0318	250	250	450	500	500	1,200	700	140.00%
Other Professional Fees[2]	5131.0320	3,300	640	400	5,000	1,505	25,000	20,000	400.00%
Rewards, Damages, Indemnities	5131.0321	-	-	-	-	-	-	-	n/a
Communications	5131.0326	3,582	1,040	684	1,400	960	1,400	-	0.00%
Maintenance Contracts	5131.0328	13	-	-	-	-	-	-	n/a
Property & Liability Insurance	5131.0330	690	547	620	1,100	1,050	1,050	(50)	-4.55%
Uniforms	5131.0337	149	138	-	-	-	-	-	n/a
Miscellaneous	5131.0352	19	-	-	-	-	-	-	n/a
Repairs - Autos	5131.0361	1,205	265	844	1,600	470	1,600	-	0.00%
Operating Lease Expense	5131.0367	-	-	-			-	-	n/a
Software	5131.0466	455	-	-	-		-	-	n/a
Computer Hardware & Peripherals	5131.0468	-	-	-	-		-	-	n/a
Capital Assets - Autos	5131.0471	-	-	-	-		-	-	n/a
Expendable Equipment	5131.0476	-	-	-	-		-	-	n/a
Operating Expenditures Total		**$ 31,317**	**$ 8,527**	**$ 7,904**	**$ 20,600**	**$ 10,619**	**$ 37,250**	**$ 16,650**	**80.83%**
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		**$ 294,567**	**$ 154,395**	**$ 117,768**	**$ 125,719**	**$ 101,559**	**$ 106,320**	**$ (19,399)**	**-15.43%**

(1) For FY 2012, one employee that was previosuly part-time but was made full-time during 2011 will split 50% of time woking in GIS.
(2) $25,000 for contracted services with City of Jefferson for Building Inspections. (minimum 10 hours per week at $39.25).

PLANNING AND ZONING

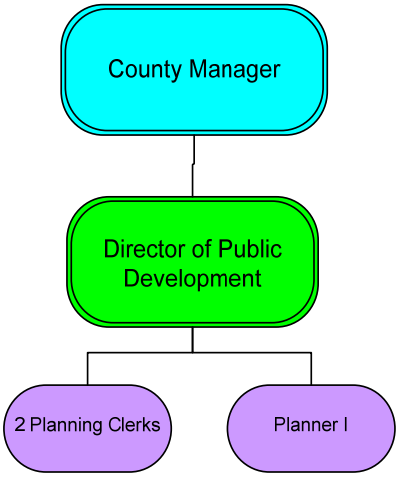
MISSION AND GOALS:

The Planning and Zoning mission for 2012 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 FY12:

- **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 2012, 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.

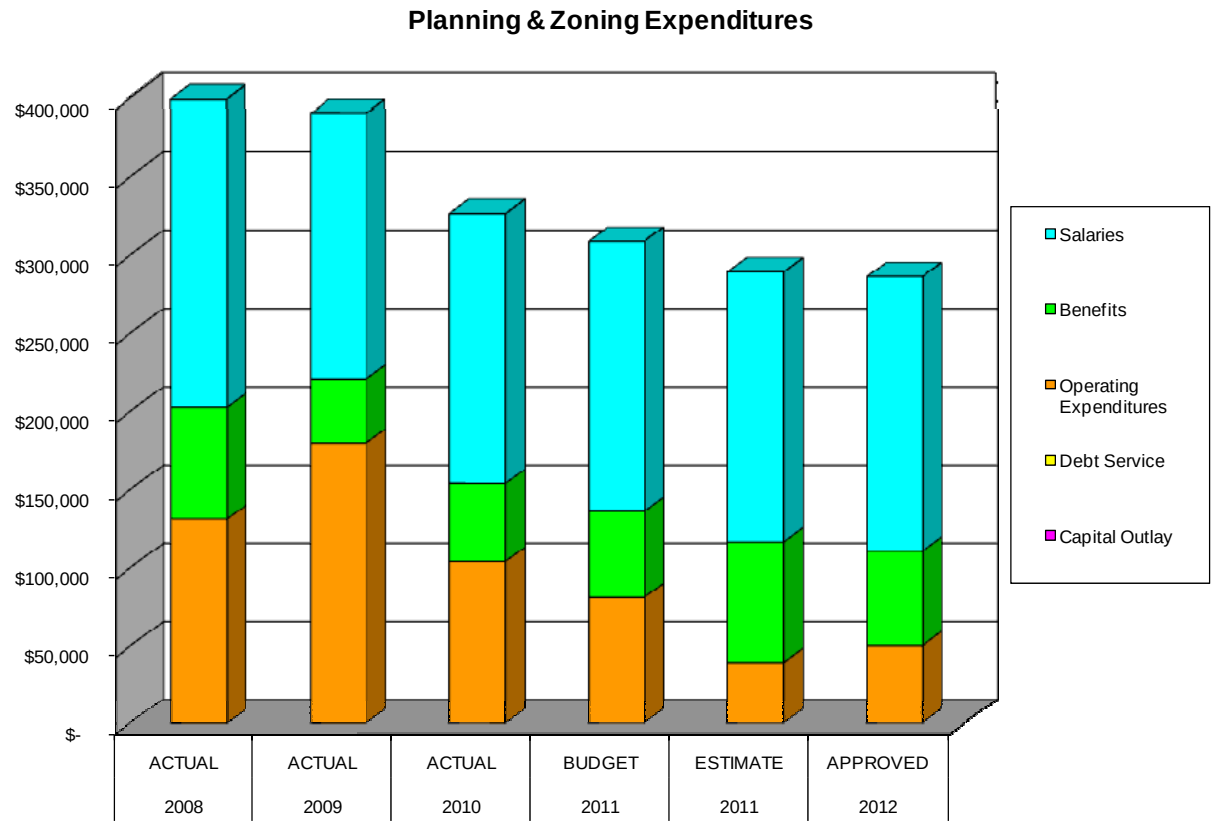
- **Level of Service** - A balance in the service level must be provided to the customer based on the overall economy. When the economy slows, the demand for services (rezoning applications, special use applications, development reviews) can decrease and adjustments should be made within the department 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:

	2008 Actual	2009 Actual	2010 Actual	2011 Estimate	2012 Forecast
Workload Measures					
New Business License Issued	n/a	n/a	145	140	140
Rezoning Applications	n/a	n/a	7	9	10
Variance Applications	n/a	n/a	8	6	8
Map Amendments	n/a	n/a	7	3	8
Beer & Wine Applications	n/a	n/a	1	6	6
Special Use Applications	n/a	n/a	5	3	5

HISTORICAL INFORMATION AND APPROVED 2012 DEPARTMENTAL REVENUE

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
LICENSES AND PERMITS									
UDC HARDCOPY & ELECTRONIC	4032.5133	$ -	$ -	$ -	$ -	$ -	$ -	-	n/a
MISCELLANEOUS FEES	4032.5132	1,409	1,313	168		-	-	-	n/a
DEVELOPMENT PERMIT	4032.5162	16,762	11,129	5,964	10,000	7,255	10,000	-	0.00%
LOCAL NPDES PERMIT	4032.5163	7,332	3,097	424	-	-	-	-	n/a
ADMINISTRATIVE VARIANCE	4032.5175	-	-	-	-	-	-	-	n/a
BEER & WINE LICENSING FEES	4032.5190	18,238	11,500	12,500	-	-	-	-	n/a
BEER & WINE APPLICATION FEES	4032.5191	1,500	1,000	1,000	-	-	-	-	n/a
PLANNING & DEVELOPMENT FEES	4032.5192	22,170	27,068	10,583	5,000	7,540	5,000	-	0.00%
HOME OCCUPATION PERMITS	4032.5196	6,066	6,139	4,950	10,000	12,129	10,000	-	0.00%
OCCUPATIONAL TAX ADMINISTRATIVE	4032.5197	41,380	39,448	31,404	45,000	45,000	45,000	-	0.00%
ADMINISTRATIVE FEE-SPECIAL TAX DISTRIBUTION	4032.5198	-						-	n/a
TOTAL LICENSES AND PERMITS		**$ 114,858**	**$ 100,694**	**$ 66,992**	**$ 70,000**	**$ 71,924**	**$ 70,000**	**-**	**0.00%**
TOTAL CHARGES FOR SERVICES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-	**n/a**
TRANSFERS IN	4032.5998	$ 266,656	$ 366,944	$ 198,035	$ 238,848	$ 238,484	$ 216,375	(22,473)	-9.41%
TOTAL TRANSFERS IN		**$ 266,656**	**$ 366,944**	**$ 198,035**	**$ 238,848**	**$ 238,484**	**$ 216,375**	**(22,473)**	**-9.41%**
TOTAL REVENUES AND TRANSFERS IN -									
PLANNING & ZONING		**$ 381,514**	**$ 467,639**	**$ 265,027**	**$ 308,848**	**$ 310,408**	**$ 286,375**	**(22,473)**	**-7.28%**



PLANNING AND ZONING FY12 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.

- 1.68% or $2,897 increase in salaries due to one employee receiving a slight pay increase.
- 9.79% or $5,396 increase in benefits primarily due to:
    - 42.88% or $5,176 decrease in retirement based on actual expenditures from FY 2011.
    - 37.40% or $10,344 increase in health insurance due to individual employee changes to plans.
- 37.84% or $30,765 decrease in operating expenditures primarily due to:
    - 60% or $3,000 decrease in general operating supplies.
    - 33.33% or $10,000 decrease in legal fees.
    - 100% or $15,000 decrease in other professional fees as most outsourced work has been completed in prior years.
- Total decrease of 7.28% or $22,473.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS: **NONE.**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 21 NAME: SPECIAL REVENUE FUND

DEPT: 32 NAME: PLANNING

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries - Regular	5132.0102	$ 196,470	$ 169,371	$ 172,416	$ 172,449	$ 172,449	$ 175,346	$ 2,897	1.68%
Salaries-Part Time	5132.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5132.0105	279	50	-	-	-	-	-	n/a
Salaries Total		**$ 196,749**	**$ 169,422**	**$ 172,416**	**$ 172,449**	**$ 172,449**	**$ 175,346**	**$ 2,897**	**1.68%**
Unemployment Insurance	5132.0108	$ 245	$ 278	$ 412	$ 401	$ 401	$ 408	$ 7	1.75%
Medicare	5132.0109	2,682	2,330	2,343	2,501	2,501	2,543	42	1.68%
FICA	5132.0110	11,470	9,965	10,020	10,692	10,692	10,871	180	1.68%
Retirement	5132.0111	7,456	(5,078)	(1,272)	12,071	6,740	6,895	(5,176)	-42.88%
Health Insurance	5132.0112	46,337	29,902	35,111	27,655	39,787	37,999	10,344	37.40%
Workers' Compensation Insurance	5132.0113	3,269	3,748	3,226	1,772	17,002	1,772	-	0.00%
Benefits Total		**$ 71,459**	**$ 41,145**	**$ 49,841**	**$ 55,092**	**$ 77,122**	**$ 60,488**	**$ 5,396**	**9.79%**
Personal Services Total		**$ 268,207**	**$ 210,567**	**$ 222,257**	**$ 227,541**	**$ 249,571**	**$ 235,833**	**$ 8,292**	**3.64%**
Books & Periodicals	5132.0219	$ 564	$ 105	$ 615	$ 550	$ 500	$ -	$ (550)	-100.00%
Postage	5132.0224	1,730	2,308	2,228	3,000	1,017	3,000	-	0.00%
General Operating Supplies	5132.0225	6,664	4,355	3,823	5,000	189	2,000	(3,000)	-60.00%
Advertisements	5132.0226	3,825	5,711	5,574	6,500	4,854	6,500	-	0.00%
Specialty Supplies	5132.0227	-	-	-	-	-	-	-	n/a
Credit Card Processing Fees	5132.024	-	-	2	-	-	-	-	n/a
Fuel & Lubricants	5132.0243	1,719	455	1,156	2,000	1,007	2,000	-	0.00%
Tires & Batteries	5132.0248	464	-	247	300	196	300	-	0.00%
Relocation Expenditures	5132.0306		-	-	-	-	-	-	n/a
Travel Expenses	5132.0307	932	907	1,336	2,100	1,418	2,100	-	0.00%
Legal[1]	5132.0308	27,898	21,225	28,074	30,000	4,232	20,000	(10,000)	-33.33%
Conferences & Training	5132.0309	2,238	725	765	3,650	2,441	3,650	-	0.00%
Dues	5132.0318	365	808	1,023	1,020	1,118	1,100	80	7.84%
Other Professional Fees[2]	5132.0320	68,741	118,558	30,166	15,000	9,177	-	(15,000)	-100.00%
Damages, Rewards, & Indemnities	5132.0321	-	10,931	-	-	-	-	-	n/a
Communications	5132.0326	1,196	1,587	1,752	2,700	-	1,410	(1,290)	-47.78%
Maintenance Contracts[3]	5132.0328	3,267	2,534	5,472	2,562	2,737	2,562	-	0.00%
Property & Liability Insurance	5132.0330	691	547	17,060	625	5,792	620	(5)	-0.80%
Uniforms	5132.0337	-	-	139	-	-	-	-	n/a
Grant in aid Oconne Soil & Water	5132.0339	4,500	-	-	-	-	-	-	n/a
Miscellaneous	5132.0352	-	96	(54)	-	-	-	-	n/a
Repairs - Autos	5132.0361	28	15	170	500	81	500	-	0.00%
Operating Lease Expense[4]	5132.0367	4,908	4,758	4,788	4,800	4,800	4,800	-	0.00%
Software	5132.0466	960	479	-	1,000	-	-	(1,000)	-100.00%
Computer Hardware/Peripherals	5132.0468	-	2,955	-	-	-	-	-	n/a
Expendable Equipment	5132.0476	776	755	-	-	300	-	-	n/a
Operating Expenditures Total		**$ 131,468**	**$ 179,814**	**$ 104,337**	**$ 81,307**	**$ 39,859**	**$ 50,542**	**$ (30,765)**	**-37.84%**
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		**$ 399,675**	**$ 390,381**	**$ 326,594**	**$ 308,848**	**$ 289,430**	**$ 286,375**	**$ (22,473)**	**-7.28%**

(1) #0308 - Legal increases due to increased necessity from projects.

(2) #0320 - Comprehensive Transportation Plan process, UDC updates, outsourcing of transportation plan

(3) #0328 - Laserfische $2,446, Duplicating Products overages

(4) #0367 - Copier lease at $399.00 per month plus tax

ENGINEERING

(Includes Erosion & Sediment Control)

NUMBER OF APPROVED POSITIONS: **None for FY 2012.**

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

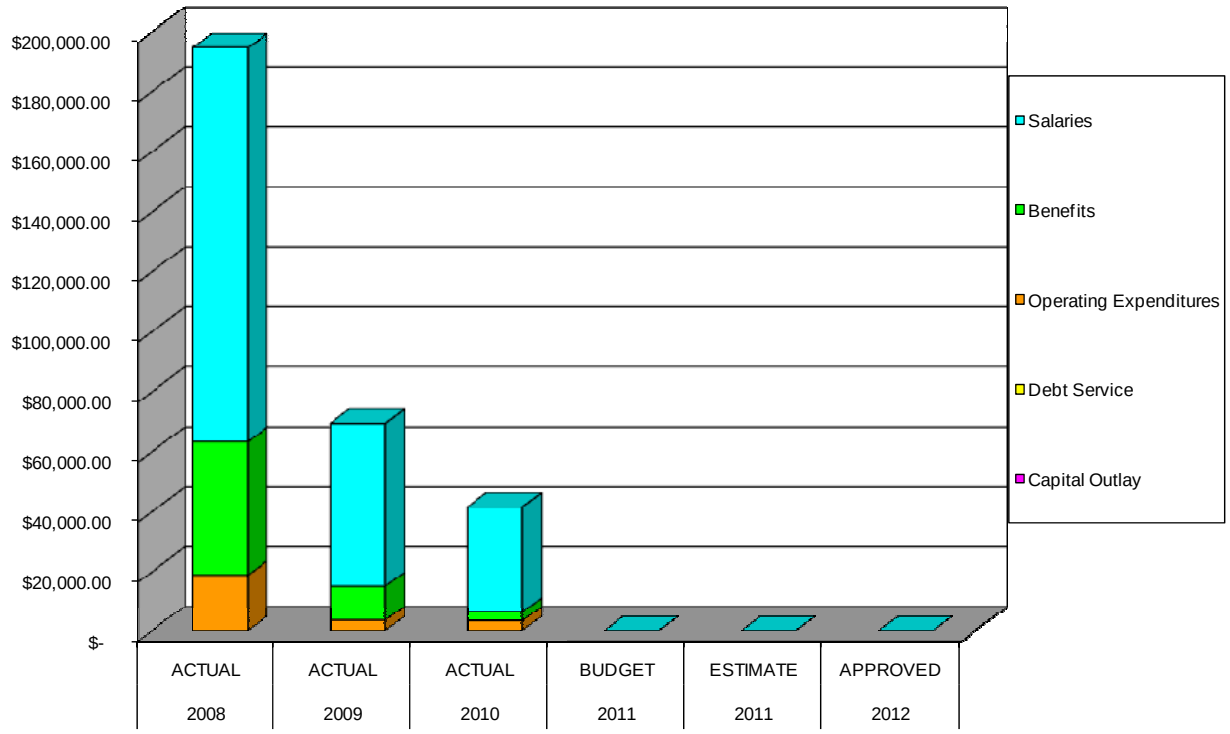
SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY12:

As this department has been consolidated with Protective Inspections, many of the same issues persist as back 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	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	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**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
TOTAL REVENUES									
ENGINEERING		**$ 194,686**	**$ 191,413**	**$ 45,476**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**

Engineering Expenditures



ENGINEERING FY11 BUDGET HIGHLIGHTS:

The entire FY 2012 budget for the Engineering Department was consolidated with the Protective Inspections Department. For FY 2012 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, 2012 - DECEMBER 31, 2012

FUND: 21 NAME: SPECIAL REVENUE

DEPT: 27 NAME: ENGINEERING[1]

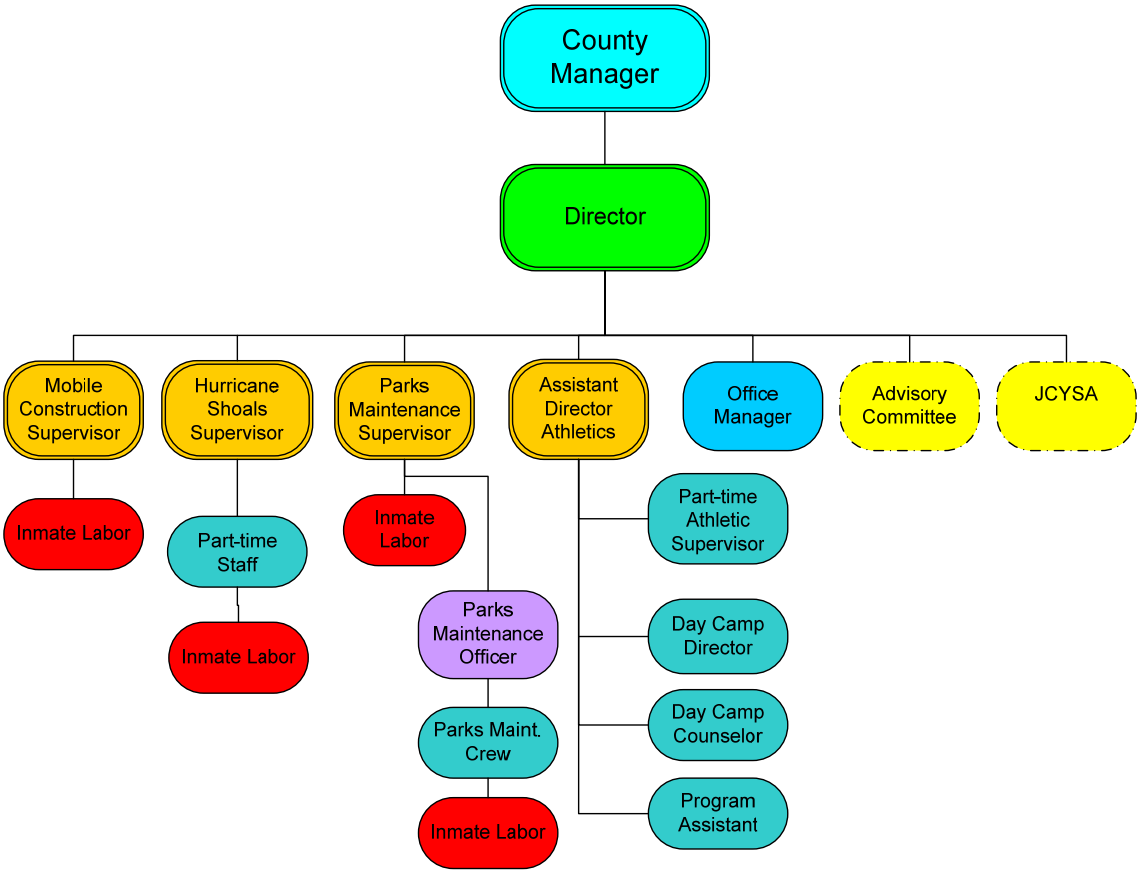
	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries- Dept. Head	5427.0101	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Salaries - Regular [2]	5427.0102	129,396	54,088	35,156	-	-	-	-	n/a
Salaries - Part Time	5427.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5247.0105	1,914	219	-	-	-	-	-	n/a
Salaries Total		**$ 131,310**	**$ 54,306**	**$ 35,156**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Unemployment Insurance	5427.0108	$ 170	$ 127	$ 103	$ -	$ -	$ -	$ -	n/a
Medicare	5427.0109	1,776	763	499	-	-	-	-	n/a
FICA	5427.0110	7,595	3,262	2,134	-	-	-	-	n/a
Retirement	5427.0111	6,431	3,097	-	-	-	-	-	n/a
Health Insurance	5427.0112	27,560	3,797	290	-	-	-	-	n/a
Workers' Compensation Insurance	5427.0113	942	524	113	-	-	-	-	n/a
Benefits Total		**$ 44,474**	**$ 11,570**	**$ 3,140**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Personal Services Total		**$ 175,784**	**$ 65,876**	**$ 38,296**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Books and Periodicals	5427.0219	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Postage	5427.0224	152	75	206	-	-	-	-	n/a
General Operating Supplies	5427.0225	1,668	793	62	-	-	-	-	n/a
Advertisements	5427.0226	-	-	-	-	-	-	-	n/a
Specialty Supplies	5427.0227	-	-	-	-	-	-	-	n/a
Hardware/Operating Supply	5427.0241	-	-	-	-	-	-	-	n/a
Fuel & Lubricants [3]	5427.0243	9,670	1,735	1,809	-	-	-	-	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	-	33	-	-	-	-	-	n/a
Legal	5427.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5427.0309	135	75	315	-	-	-	-	n/a
Landscaping	5427.0310	-	-	-	-	-	-	-	n/a
Dues	5427.0318	-	-	150	-	-	-	-	n/a
Other Professional Fees	5427.0320	-	-	-	-	-	-	-	n/a
Rewards & Damages	5427.0321	-	-	-	-	-	-	-	n/a
Communications	5427.0326	845	457	342	-	-	-	-	n/a
Maintenance Contracts	5427.0328	-	-	-	-	-	-	-	n/a
Property & Liability Insurance	5427.0330	482	382	434	-	-	-	-	n/a
Electricity	5427.0332	-	-	-	-	-	-	-	n/a
Natural Gas	5427.0333	-	-	-	-	-	-	-	n/a
Water & Sewerage	5427.0334	-	-	-	-	-	-	-	n/a
Relocate Savage Road	5427.0333	-	-	-	-	-	-	-	n/a
Progress Road	5427.0335	-	-	-	-	-	-	-	n/a
Winter Maintenance	5427.0350	-	-	-	-	-	-	-	n/a
Miscellaneous	5427.0352	-	-	-	-	-	-	-	n/a
Repairs - Autos	5427.0361	-	-	-	-	-	-	-	n/a
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		**$ 18,902**	**$ 3,549**	**$ 3,318**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
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		**$ 194,686**	**$ 69,425**	**$ 41,614**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**

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 2012.
  - Have at least one intern per year starting in January 2012.
  - Continue our general facility agreement with the Jackson County School System.
  - Add one new Adult Program and one new Youth Program.
  - Increase overall Youth participation 5% from FY11.
  - Increase Adult participation 2% from FY11.
  - Increase overall revenues 5% from FY11.
  - Generate at least $10,000 in rental and tournament fees for Parks & Recreation operation.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY12:

- **Staff** – JCPR needs funding for the positions that were not funded on 2011 in programs & maintenance.
- **Facilities** – JCPR's central office needs to be improved or relocated, as we have out grown the current office space. We also need to upgrade our computer fiber optic cable to be compatible with the rest of the county. There is also a need to expand the Pat Bell Conference Center great room to accommodate large functions.
- **Computer software** – Jackson County needs to invest in software that will allow in-house registration, reservations and payments for our customers. We are paying fees to an outside firm which only handles our youth sports registration.

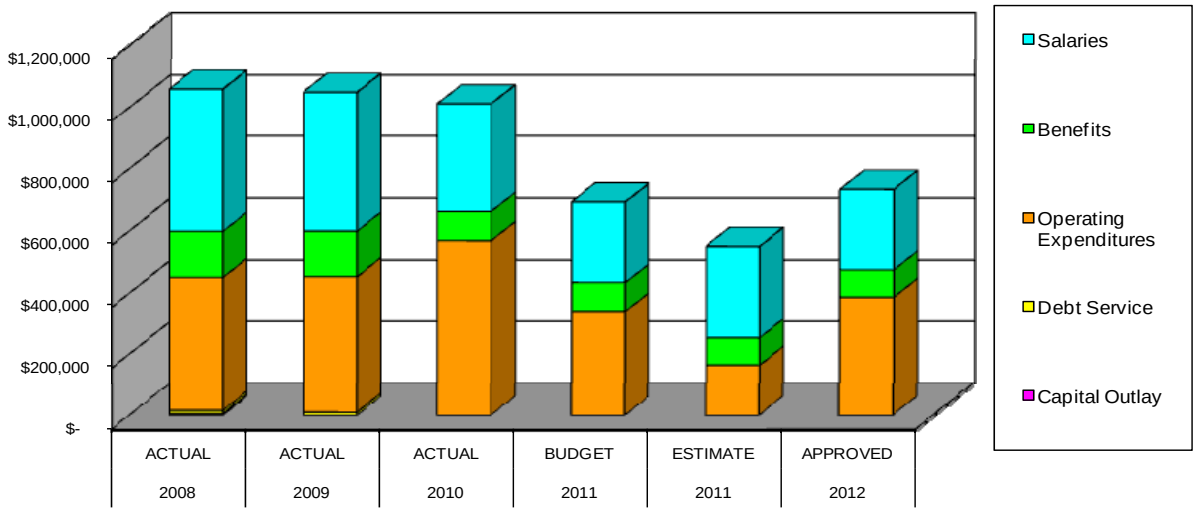
WORKLOAD MEASURES:

	2008 Actual	2009 Actual	2010 Actual	2011 Estimate	2012 Forecast
Spring Youth Sports Programs	1,158	1,200	1,231	1,250	1,300
Spring Adult Sports Programs	225	250	270	280	280
Fall Youth Sports Program	1,312	1,350	1,320	1,350	1,400
Fall Adult Sports Program	135	125	150	170	180
Winter Youth Sports Program	654	650	600	610	620
Winter Adult Sports Programs	n/a	n/a	60	70	50
Hurricane Shoals Park Rentals	215	225	230	235	240
Sells Mill Park	28	30	30	35	35
Day Camp & Sports Camp	206	200	200	200	210
Track	0	79	60	70	75
Conference Center Rentals	10	15	20	25	25
Mini Golf Plays	200	500	250	250	250
Park Rentals	15	18	20	22	24
TOTAL	**4,158**	**4,645**	**4,446**	**4,572**	**4,694**

HISTORICAL INFORMATION AND APPROVED 2012 DEPARTMENTAL REVENUE

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
CHARGES FOR SERVICES									
MISCELLANEOUS REVENUE	4057.5132	-	16,252	21,875	-	-	5,000	5,000	n/a
UNIFORM FEES/PROGRAM FEES	4057.5177	-	-	-	-	-	-	-	n/a
FACILITY RENTAL FEES	4057.5178	-	-	-	-	-	6,000	6,000	n/a
RECREATION DEPARTMENT FEES	4057.5179	225,090	252,575	252,001	260,000	260,000	224,000	(36,000)	-14.25%
SALE OF CONCESSIONS	4057.5181	74,460	80,484	68,802	-	-	65,000	65,000	n/a
BEAR CREEK - CHARGES FOR SERVICES	4058.5190	-	8,996	19,761	29,582	25,968	29,582	-	0.00%
INTERGOVERNMENTAL	4058.0000	-	-	9,064	-	-	-	-	n/a
TOTAL CHARGES FOR SERVICES		**$ 299,550**	**$ 358,308**	**$ 371,502**	**$ 289,582**	**$ 285,968**	**$ 329,582**	**$ 40,000**	**11.16%**
OTHER FINANCING SOURCES AND TRANSFERS IN									
TRANSFERS IN - RECREATION	4057.5998	761,165	689,547	686,400	590,845	600,000	614,018	23,173	3.36%
TRANSFERS IN - BEAR CREEK	4058.5998	-	-	3,431	-	-	-	-	n/a
PROCEEDS FROM CAPITAL LEASE	4057.5200	-	-	-	-	-	-	-	n/a
TOTAL OTHER FINANCING SOURCES									
AND TRANSFERS IN		**$ 761,165**	**$ 689,547**	**$ 689,831**	**$ 590,845**	**$ 600,000**	**$ 614,018**	**$ 23,173**	**3.36%**
TOTAL REVENUES PARKS AND RECREATION		**$ 1,060,715**	**$ 1,047,855**	**$ 1,061,333**	**$ 880,427**	**$ 885,968**	**$ 943,600**	**$ 63,173**	**6.03%**

Parks & Recreation Expenditures



PRIOR YEAR INFORMATION AND APPROVED 2012 TOTAL COMBINED EXPENDITURES

	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE					
Salaries Total	$ 339,509	$ 349,293	$ 316,292	$ (23,217)	-6.84%
Benefits Total	$ 108,675	$ 102,486	$ 101,532	$ (7,143)	-6.57%
Operating Expenditures Total	$ 546,761	$ 386,702	$ 614,612	$ 67,851	12.41%
Debt Service Total	$ -	$ -	$ -	$ -	n/a
Capital Outlay	$ -	$ -	$ -	-	n/a
Parks & Recreation Total	$ 994,945	$ 838,481	$ 1,032,436	$ 37,491	3.77%

PARKS AND RECREATION FY12 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. NOTE: Totals include Hurricane Shoals Park Budget

- 6.84% or $23,217 decrease in salaries primarily due to:
  - 26.66% or $23,217 decrease in part-time salaries.
- 6.57% or $7,143 decrease in benefits primarily due to:
  - 33.82% or $5,976 decrease in retirement contributions based on actual expenditures for base match contributions.
- Overall the Parks & Recreation operating budget has stayed relatively even though there is a 12.41% or $67,851 increase in the operating expenditures of the various "departments." The operating budgets of each park/facility have been broken out separately for FY 2012, just as in the prior year when the change was initiated.
- Total increase of 3.77% or $37,491 when compared to the FY 2011 Parks & Recreation budget.

ADDITIONAL STAFF REQUESTED: NONE

CAPITAL REQUESTS: **NONE.**

NOTE: IN FY 2011 THE PARKS AND RECREATION DEPARTMENT WAS 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
- Lamar Murphy Park - 5661

Original Departments:

- Main Recreation Office is still accounted for in department 5657, however in 2011 Lamar Murphy Park was still included in the 5657 account.
- Hurricane Shoals Park continues to be accounted for in department 5632.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012
FUND: 22 NAME: SPECIAL REVENUE FUND
DEPT: 57 NAME: PARKS & RECREATION

OBJECT OF EXPENDITURE	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
Salaries - Regular	5657.0102	$ 367,500	$ 369,209	$ 286,091	$ 216,447	$ 212,690	$ 216,447	$ -	0.00%
Salaries - Part Time	5657.0103	55,769	53,221	48,598	42,364	64,792	42,000	(364)	-0.86%
Salaries - Overtime	5657.0105	37,635	27,484	14,417	-	19,482	-	-	n/a
Salaries Total		**$ 460,904**	**$ 449,914**	**$ 349,105**	**$ 258,811**	**$ 296,964**	**$ 258,447**	**$ (364)**	**-0.14%**
Unemployment Insurance	5657.0108	$ 617	$ 648	$ 1,315	$ 1,504	$ 1,027	$ 612	$ (892)	-59.31%
Medicare	5657.0109	6,303	6,411	4,906	3,753	3,912	3,747	(5)	-0.14%
FICA	5657.0110	26,948	26,349	20,978	16,046	16,725	16,024	(23)	-0.14%
Retirement	5657.0111	21,142	22,516	(2,345)	15,151	10,136	10,220	(4,931)	-32.55%
Health Insurance	5657.0112	86,674	82,793	62,505	49,828	51,060	51,461	1,632	3.28%
Workers' Compensation Insurance	5657.0113	6,547	7,881	6,781	6,970	6,393	6,448	(523)	-7.50%
Benefits Total		**$ 148,230**	**$ 146,598**	**$ 94,140**	**$ 93,253**	**$ 89,253**	**$ 88,511**	**$ (4,742)**	**-5.08%**
Personal Services Total		**$ 609,135**	**$ 596,512**	**$ 443,246**	**$ 352,064**	**$ 386,217**	**$ 346,959**	**$ (5,106)**	**-1.45%**
Intergovernmental	5657.0000	$ 7,791	$ -	$ 6,750	$ -	$ -	$ -	$ -	n/a
Intergovernmental - Bear Creek	5658.0000	4,981	-	-	-	-	-	-	n/a
Books & Periodicals	5657.0219	-	-	112	-	-	-	-	n/a
Postage	5657.0224	355	500	555	500	483	500	-	0.00%
General Operating Supplies[2]	5657.0225	203,708	164,225	204,933	172,000	33,627	160,000	(12,000)	-6.98%
Advertisements	5657.0226	815	600	600	600	550	600	-	0.00%
Fuel & Lubricants[2]	5657.0243	39,460	23,289	23,812	12,000	32,200	37,000	25,000	208.33%
Tires & Batteries	5657.0248	4,122	1,850	1,952	3,500	6,068	3,500	-	0.00%
Travel Expenses	5657.0307	2,118	2,449	1,894	2,000	1,145	2,000	-	0.00%
Legal	5657.0308	-	1,469	-	-	-	-	-	n/a
Conferences & Training	5657.0309	531	269	180	2,000	-	2,000	-	0.00%
Auditing	5657.0315		2,434	-	-	-	-	-	n/a
Dues	5657.0318	8,343	8,509	12,597	9,280	10,000	9,280	-	0.00%
Program Dues	5657.0319	-	-	-	720	6,411	720	-	0.00%
Other Professional Fees	5657.0320	73,182	77,315	80,598	74,000	3,546	74,000	-	0.00%
Rewards, Damages, Indemnifications	5657.0321	-	-	-	-	-	-	-	n/a
Communications	5657.0326	5,997	7,770	7,700	8,800	7,608	8,800	-	0.00%
Maintenance Contracts[3]	5657.0328	5,044	6,397	10,312	10,540	4,447	10,540	-	0.00%
Property & Liability Insurance	5657.0330	3,178	2,518	14,057	6,572	9,813	6,000	(572)	-8.70%
Utilities - Electricity[2]	5657.0332	53,623	65,018	71,599	14,800	23,000	3,000	(11,800)	-79.73%
Natural Gas	5657.0333	1,798	1,645	1,700	1,750	1,900	1,750	-	0.00%
Water & Sewerage[2]	5657.0334	7,069	15,808	21,056	6,000	4,236	500	(5,500)	-91.67%
Concessions	5657.0336	60,003	68,606	51,918	-	-	50,000	50,000	n/a
Uniforms	5657.0337	806	836	1,916	1,500	716	1,500	-	0.00%
Miscellaneous	5657.0352	30	6	7	-	-	-	-	n/a
Repairs - Machinery	5657.0360	10,265	7,754	10,349	7,500	14,728	7,500	-	0.00%
Repairs - Autos	5657.0361	5,796	3,919	2,538	5,000	900	5,000	-	0.00%
Repairs - Building & Grounds[2]	5657.0362	-	472	6,865	-	146	-	-	n/a
Infrastructure Repairs	5657.0364	-	-	-	-	-	-	-	n/a
Operating Lease Expenditures[4]	5657.0367	3,452	2,401	3,108	3,108	3,108	3,108	-	0.00%
Recreation Master Plan	5657.0368	-	-	-	-	-	-	-	n/a
Capitalized Salaries Offset	5657.0401	(72,168)	(27,971)	-	-	-	-	-	n/a
Software	5657.0466	960	-	167	-	-	-	-	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	4,297	-	4,686	-	-	-	-	n/a
East Jackson Park - Erosion Control	5657.0500	-	5,787	13,231	-	-	-	-	n/a
Program Uniforms	5657.0501	-	-	27	-	-	-	-	n/a
Program Officials	5657.0502	-	-	14,389	-	-	-	-	n/a
Operating Expenditures Total		**$ 435,558**	**$ 443,876**	**$ 569,607**	**$ 342,170**	**$ 164,632**	**$ 387,298**	**$ 45,128**	**13.19%**
Debt Service - Principal	5657.0477	$ 9,377	$ 9,785					$ -	n/a
Debt Service - Interest	5657.0478	670	262					-	n/a
Debt Service Total		**$ 10,047**	**$ 10,046**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ 5,976**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Parks & Recreation Total		**$ 1,060,715**	**$ 1,050,434**	**$ 1,012,853**	**$ 694,234**	**$ 550,849**	**$ 734,257**	**$ 40,022**	**5.76%**

(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 expansion of West Jackson Park and WJMS Concessions area.
(3) #0328 - Fire Ant Management
(4) #0367 - Copier at $259.00 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, 2012 - DECEMBER 31, 2012
FUND: 22 NAME: SPECIAL REVENUE FUND
DEPT: 61 NAME: PARKS & RECREATION - LAMAR MURPHY PARK

OBJECT OF EXPENDITURE	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
Salaries - Regular	5661.0102	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Salaries - Part Time	5661.0103	-	-	-	-	-	-	-	n/a
Salaries - Overtime	5661.0105	-	-	-	-	-	-	-	n/a
Salaries Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Unemployment Insurance	5661.0108	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Medicare	5661.0109	-	-	-	-	-	-	-	n/a
FICA	5661.0110	-	-	-	-	-	-	-	n/a
Retirement	5661.0111	-	-	-	-	-	-	-	n/a
Health Insurance	5661.0112	-	-	-	-	-	-	-	n/a
Workers' Compensation Insurance	5661.0113	-	-	-	-	-	-	-	n/a
Benefits Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Personal Services Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Intergovernmental	5661.0000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Intergovernmental - Bear Creek	5658.0000	-	-	-	-	-	-	-	n/a
Books & Periodicals	5661.0219	-	-	-	-	-	-	-	n/a
Postage	5661.0224	-	-	-	-	-	-	-	n/a
General Operating Supplies	5661.0225	-	-	-	-	-	12,000	12,000	n/a
Advertisements	5661.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants	5661.0243	-	-	-	-	-	-	-	n/a
Tires & Batteries	5661.0248	-	-	-	-	-	-	-	n/a
Travel Expenses	5661.0307	-	-	-	-	-	-	-	n/a
Legal	5661.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5661.0309	-	-	-	-	-	-	-	n/a
Auditing	5661.0315	-	-	-	-	-	-	-	n/a
Dues	5661.0318	-	-	-	-	-	-	-	n/a
Program Dues	5661.0319	-	-	-	-	-	-	-	n/a
Other Professional Fees	5661.0320	-	-	-	-	-	-	-	n/a
Rewards, Damages, Indemnifications	5661.0321	-	-	-	-	-	-	-	n/a
Communications	5661.0326	-	-	-	-	-	-	-	n/a
Maintenance Contracts	5661.0328	-	-	-	-	-	-	-	n/a
Property & Liability Insurance	5661.0330	-	-	-	-	-	-	-	n/a
Utilities - Electricity	5661.0332	-	-	-	-	-	11,800	11,800	n/a
Natural Gas	5661.0333	-	-	-	-	-	-	-	n/a
Water & Sewerage	5661.0334	-	-	-	-	-	5,500	5,500	n/a
Concessions	5661.0336	-	-	-	-	-	-	-	n/a
Uniforms	5661.0337	-	-	-	-	-	-	-	n/a
Miscellaneous	5661.0352	-	-	-	-	-	-	-	n/a
Repairs - Road Machinery	5661.0360	-	-	-	-	-	-	-	n/a
Repairs - Autos	5661.0361	-	-	-	-	-	-	-	n/a
Repairs - Building & Grounds	5661.0362	-	-	-	-	-	-	-	n/a
Infrastructure Repairs	5661.0364	-	-	-	-	-	-	-	n/a
Operating Lease Expense	5661.0367	-	-	-	-	-	-	-	n/a
Recreation Master Plan	5661.0368	-	-	-	-	-	-	-	n/a
Capitalized Salaries Offset	5661.0401	-	-	-	-	-	-	-	n/a
Software	5661.0466	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripherals	5661.0468	-	-	-	-	-	-	-	n/a
Capital Assets - Autos	5661.0471	-	-	-	-	-	-	-	n/a
Capital Assets - Other	5661.0473	-	-	-	-	-	-	-	n/a
Expendable Equipment	5661.0476	-	-	-	-	-	-	-	n/a
East Jackson Park - Erosion Control	5661.0500	-	-	-	-	-	-	-	n/a
Program Uniforms	5661.0501	-	-	-	-	-	-	-	n/a
Program Officials	5661.0502	-	-	-	-	-	-	-	n/a
Operating Expenditures Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 29,300**	**$ 29,300**	**n/a**
Debt Service - Principal	5661.0477							$ -	n/a
Debt Service - Interest	5661.0478							-	n/a
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Parks & Recreation Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 29,300**	**$ 29,300**	**n/a**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012
FUND: 22 NAME: SPECIAL REVENUE FUND
DEPT: 33 NAME: HORSE RIDING ARENA

OBJECT OF EXPENDITURE	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	20011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
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	1,577	2,000	-	0.00%
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	-	0.00%
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	-	-	599	1,000	3,419	1,000	-	0.00%
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	-	-	19,409	6,021	6,021	6,021	-	0.00%
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		**$ -**	**$ -**	**$ 20,007**	**$ 9,521**	**$ 11,017**	**$ 9,521**	**$ -**	**0.00%**
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		**$ -**	**$ -**	**$ 20,007**	**$ 9,521**	**$ 11,017**	**$ 9,521**	**$ -**	**0.00%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012
FUND: 22 NAME: SPECIAL REVENUE FUND
DEPT: 58 NAME: BEAR CREEK PARK

OBJECT OF EXPENDITURE	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
Salaries - Regular	5658.0102	$ -	$ -		$ -			$ -	n/a
Salaries - Part Time	5658.0103	-	331	5,559	7,500	44	7,500	-	0.00%
Salaries - Overtime	5658.0105	-	-		-			-	n/a
Salaries Total		**$ -**	**$ 331**	**$ 5,559**	**$ 7,500**	**$ 44**	**$ 7,500**	**$ -**	**0.00%**
Unemployment Insurance	5658.0108	$ -	$ 2	$ 4	$ -	$ 2	$ -	$ -	n/a
Medicare	5658.0109	-	5	8	-	4	-	-	n/a
FICA	5658.0110	-	21	34	-	18	-	-	n/a
Retirement	5658.0111	-	-	-	-	-	-	-	n/a
Health Insurance	5658.0112	-	-	-	-	-	-	-	n/a
Workers' Compensation Insurance	5658.0113	-	-	-	-	-	-	-	n/a
Benefits Total		**$ -**	**$ 27**	**$ 46**	**$ -**	**$ 24**	**$ -**	**$ -**	**n/a**
Personal Services Total		**$ -**	**$ 358**	**$ 5,605**	**$ 7,500**	**$ 68**	**$ 7,500**	**$ -**	**0.00%**
Intergovernmental	5658.0000	$ -	$ -	$ 6,289	$ 5,000	$ 6,113	$ 5,000	$ -	0.00%
Books & Periodicals	5658.0219	-	-	-	-	-	-	-	n/a
Postage	5658.0224	-	-	-	-	-	-	-	n/a
General Operating Supplies[2]	5658.0225	-	690	282	1,000	822	1,000	-	0.00%
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	15,193	12,240	22,916	12,240	-	0.00%
Rewards, Damages, Indemnifications	5658.0321	-	-	-	-	-	-	-	n/a
Communications	5658.0326	-	172	440	442	417	442	-	0.00%
Maintenance Contracts[3]	5658.0328	-	-	-	-	-	-	-	n/a
Property & Liability Insurance	5658.0330	-	-	-	-	-	-	-	n/a
Utilities - Electricity[2]	5658.0332	-	1,043	2,635	3,200	6,175	3,200	-	0.00%
Natural Gas	5658.0333	-	-	-	-	-	-	-	n/a
Water & Sewerage[2]	5658.0334	-	-	3,936	-	-	-	-	n/a
Concessions	5658.0336	-	-	-	-	-	-	-	n/a
Uniforms	5658.0337	-	-	-	200	345	200	-	0.00%
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**	**$ 28,775**	**$ 22,082**	**$ 36,788**	**$ 22,082**	**$ -**	**0.00%**
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**	**$ 34,380**	**$ 29,582**	**$ 36,856**	**$ 29,582**	**$ -**	**0.00%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012
FUND: 22 NAME: SPECIAL REVENUE FUND
DEPT: 53 NAME: WEST JACKSON PARK

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	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	14,352	10,000	-	0.00%
Advertisements	5653.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants[2]	5653.0243	-	-	-	5,000	-	-	(5,000)	-100.00%
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	840	-	0.00%
Property & Liability Insurance	5653.0330	-	-	-	-	-	-	-	n/a
Utilities - Electricity[2]	5653.0332	-	-	-	12,000	15,338	12,000	-	0.00%
Natural Gas	5653.0333	-	-	-	-	-	-	-	n/a
Water & Sewerage[2]	5653.0334	-	-	-	5,000	7,599	5,000	-	0.00%
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**	**$ 38,129**	**$ 27,840**	**$ (5,000)**	**-15.23%**
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**	**$ 38,129**	**$ 27,840**	**$ (5,000)**	**-15.23%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012
FUND: 22 NAME: SPECIAL REVENUE FUND
DEPT: 54 NAME: EAST JACKSON PARK

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	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	16,134	15,000	-	0.00%
Advertisements	5654.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants[2]	5654.0243	-	-	-	5,000	-	-	(5,000)	-100.00%
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	1,260	-	0.00%
Property & Liability Insurance	5654.0330	-	-	-	-	-	-	-	n/a
Electricity[2]	5654.0332	-	-	2,306	15,000	24,108	15,000	-	0.00%
Natural Gas	5654.0333	-	-	-	-	-	-	-	n/a
Water & Sewerage[2]	5654.0334	-	-	33	6,000	8,401	6,000	-	0.00%
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		**$ -**	**$ -**	**$ 2,339**	**$ 42,260**	**$ 49,903**	**$ 37,260**	**$ (5,000)**	**-11.83%**
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		**$ -**	**$ -**	**$ 2,339**	**$ 42,260**	**$ 49,903**	**$ 37,260**	**$ (5,000)**	**-11.83%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012
FUND: 22 NAME: SPECIAL REVENUE FUND
DEPT: 55 NAME: HOSCHTON PARK

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	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	3,263	7,500	-	0.00%
Advertisements	5655.0226	-	-		-	-	-	-	n/a
Fuel & Lubricants[2]	5655.0243	-	-		2,000	-	-	(2,000)	-100.00%
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	8,614	18,000	-	0.00%
Property & Liability Insurance	5655.0330	-	-		-	-	-	-	n/a
Utilities - Electricity[2]	5655.0332	-	-		10,000	15,826	20,000	10,000	100.00%
Natural Gas	5655.0333	-	-		-	-	-	-	n/a
Water & Sewerage[2]	5655.0334	-	-		5,000	22,098	5,000	-	0.00%
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**	**$ 49,801**	**$ 50,500**	**$ 8,000**	**18.82%**
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**	**$ 49,801**	**$ 50,500**	**$ 8,000**	**18.82%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012
FUND: 22 NAME: SPECIAL REVENUE FUND
DEPT: 56 NAME: SELLS MILL PARK

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	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	1,630	3,000	-	0.00%
Advertisements	5656.0226	-	-	-	-	-		-	n/a
Fuel & Lubricants[2]	5656.0243	-	-	-	1,000	-	-	(1,000)	-100.00%
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	420	-	0.00%
Property & Liability Insurance	5656.0330	-	-	-	-	-		-	n/a
Utilities - Electricity[2]	5656.0332	-	-	49	1,000	420	500	(500)	-50.00%
Natural Gas	5656.0333	-	-	-	-	-		-	n/a
Water & Sewerage[2]	5656.0334	-	-	95	1,000	1,364	1,350	350	35.00%
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		**$ -**	**$ -**	**$ 144**	**$ 6,420**	**$ 3,834**	**$ 5,270**	**$ (1,150)**	**-17.91%**
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		**$ -**	**$ -**	**$ 144**	**$ 6,420**	**$ 3,834**	**$ 5,270**	**$ (1,150)**	**-17.91%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012
FUND: 22 NAME: SPECIAL REVENUE FUND
DEPT: 59 NAME: MOUNTAIN CREEK CHURCH PARK

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	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	280	3,000	-	0.00%
Advertisements	5659.0226	-	-	-	-	-	-	-	n/a
Fuel & Lubricants[2]	5659.0243	-	-	-	1,000	-	-	(1,000)	-100.00%
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	250	-	0.00%
Property & Liability Insurance	5659.0330	-	-	-	-	-	-	-	n/a
Utilities - Electricity[2]	5659.0332	-	-	-	3,000	451	3,000	-	0.00%
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**	**$ 981**	**$ 6,250**	**$ (1,000)**	**-13.79%**
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**	**$ 981**	**$ 6,250**	**$ (1,000)**	**-13.79%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012
FUND: 22 NAME: SPECIAL REVENUE FUND
DEPT: 60 NAME: SCHOOL GROUNDS

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	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	$ -	0.00%
Books & Periodicals	5660.0219	-	-		-	-	-	-	n/a
Postage	5660.0224	-	-		-	-	-	-	n/a
General Operating Supplies[2]	5660.0225	-	-		3,000	564	3,000	-	0.00%
Advertisements	5660.0226	-	-		-	-	-	-	n/a
Fuel & Lubricants[2]	5660.0243	-	-		4,000	-	-	(4,000)	-100.00%
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	820	-	0.00%
Property & Liability Insurance	5660.0330	-	-		-	-		-	n/a
Utilities - Electricity[2]	5660.0332	-	-	103	1,000	2,601	3,000	2,000	200.00%
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		**$ -**	**$ -**	**$ 103**	**$ 15,820**	**$ 3,985**	**$ 13,820**	**$ (2,000)**	**-12.64%**
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		**$ -**	**$ -**	**$ 103**	**$ 15,820**	**$ 3,985**	**$ 13,820**	**$ (2,000)**	**-12.64%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012
FUND: 22 NAME: SPECIAL REVENUE FUND
DEPT: ALL PARKS & RECREATION

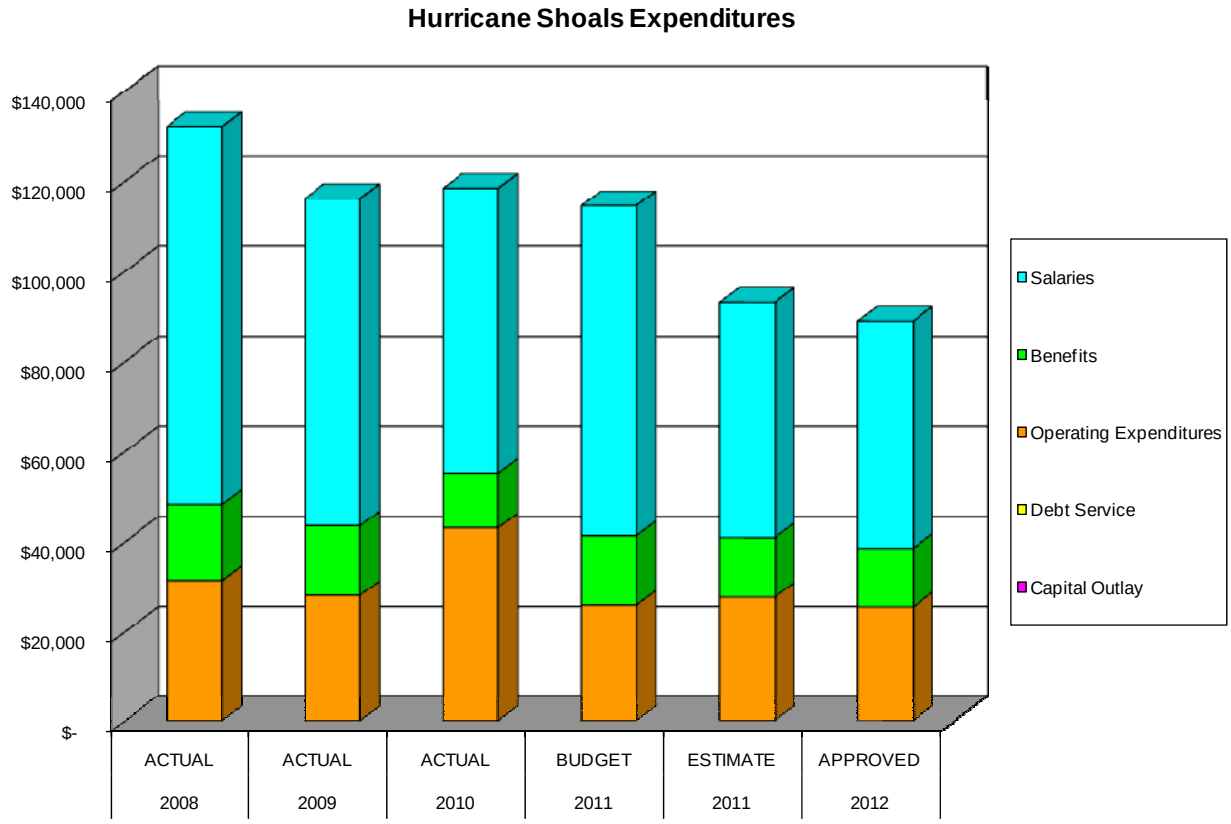
	NUMBER	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE						
Salaries - Regular	102	$ 252,415	$ 246,823	$ 252,415	$ -	0.00%
Salaries - Part Time	103	87,094	79,843	63,877	(23,217)	-26.66%
Salaries - Overtime	105	-	22,627	-	-	n/a
Salaries Total		**$ 339,509**	**$ 349,293**	**$ 316,292**	**$ (23,217)**	**-6.84%**
Unemployment Insurance	108	$ 1,991	$ 1,350	$ 918	$ (1,073)	-53.89%
Medicare	109	4,814	4,804	4,477	(337)	-6.99%
FICA	110	20,585	20,540	19,145	(1,439)	-6.99%
Retirement	111	17,669	11,559	11,693	(5,976)	-33.82%
Health Insurance	112	55,263	56,571	56,938	1,676	3.03%
Workers' Compensation Insurance	113	8,354	7,662	8,360	6	0.08%
Benefits Total		**$ 108,675**	**$ 102,486**	**$ 101,532**	**$ (7,143)**	**-6.57%**
Personal Services Total		**$ 448,184**	**$ 451,779**	**$ 417,824**	**$ (30,360)**	**-6.77%**
Intergovernmental	5657.0000	$ -	$ -	$ -	$ -	n/a
Intergovernmental - Bear Creek	5658.0000	12,000	6,113	12,000	-	0.00%
Books & Periodicals	219	-	-	-	-	n/a
Postage	224	500	483	500	-	0.00%
General Operating Supplies[2]	225	224,000	83,043	224,000	-	0.00%
Advertisements	226	600	550	600	-	0.00%
Fuel & Lubricants[2]	243	30,500	32,200	37,000	6,500	21.31%
Tires & Batteries	248	3,600	6,068	3,500	(100)	-2.78%
Travel Expenses	307	2,000	1,145	2,000	-	0.00%
Legal	308	-	-	-	-	n/a
Conferences & Training	309	2,000	-	2,000	-	0.00%
Auditing	315	-	-	-	-	n/a
Dues	318	9,280	10,000	9,280	-	0.00%
Program Dues	319	720	6,411	720	-	0.00%
Other Professional Fees	320	86,740	26,462	86,740	-	0.00%
Rewards, Damages, Indemnifications	321	-	-	-	-	n/a
Communications	326	10,442	8,025	10,442	-	0.00%
Maintenance Contracts[3]	328	32,630	17,176	32,630	-	0.00%
Property & Liability Insurance	330	7,920	11,334	7,521	(399)	-5.04%
Utilities - Electricity[2]	332	70,000	105,731	81,500	11,500	16.43%
Natural Gas	333	1,750	1,900	1,750	-	0.00%
Water & Sewerage[2]	334	25,500	44,097	25,850	350	1.37%
Concessions	336	-	-	50,000	50,000	n/a
Uniforms	337	2,200	1,061	2,200	-	0.00%
Miscellaneous	352	-	-	-	-	n/a
Repairs - Road Machinery	360	7,750	14,728	7,750	-	0.00%
Repairs - Autos	361	5,500	900	5,500	-	0.00%
Repairs - Building & Grounds[2]	362	-	146	-	-	n/a
Infrastructure Repairs	364	-	-	-	-	n/a
Operating Lease Expense[4]	367	3,108	3,108	3,108	-	0.00%
Recreation Master Plan	368	6,021	6,021	6,021	-	0.00%
Capitalized Salaries Offset	401	-	-	-	-	n/a
Software	466	-	-	-	-	n/a
Computer Hardware & Peripherals[5]	468	-	-	-	-	n/a
Capital Assets - Autos	471	-	-	-	-	n/a
Capital Assets - Other	473	-	-	-	-	n/a
Expendable Equipment	476	2,000	-	2,000	-	0.00%
East Jackson Park - Erosion Control	500	-	-	-	-	n/a
Operating Expenditures Total		**$ 546,761**	**$ 386,702**	**$ 614,612**	**$ 67,851**	**12.41%**
Debt Service - Principal	477	$ -	$ -	$ -	-	**n/a**
Debt Service - Interest	478	-	-	-	-	**n/a**
Debt Service Total		**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Capital Outlay		**$ -**	**$ -**	**$ -**	-	**n/a**
Parks & Recreation Total		**$ 994,945**	**$ 838,481**	**$ 1,032,436**	**$ 37,491**	**3.77%**

HURRICANE SHOALS PARK

(See Missions and Goals for Park and Recreation)

HISTORICAL INFORMATION AND APPROVED 2012 DEPARTMENTAL REVENUES

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
CHARGES FOR SERVICES									
STATE GRANTS	4032.5177	$ -	$ -		$ -	$ -	$ -	$ -	n/a
RENTALS, HURRICANE SHOALS	4032.5180	14,637	18,733	18,987	15,000	18,000	15,000	-	0.00%
TOTAL CHARGES FOR SERVICES		**$ 14,637**	**$ 18,733**	**$ 18,987**	**$ 15,000**	**$ 18,000**	**$ 15,000**	**$ -**	**0.00%**
OTHER FINANCING SOURCES									
AND TRANSFERS IN									
SALE OF COUNTY PROPERTY	4032.5171	$ -			$ -			$ -	n/a
TRANSFERS IN - HURRICANE SHOALS	4032.5998	117,519	110,609	107,864	99,518	99,518	73,837	(25,681)	-25.81%
TOTAL OTHER FINANCING SOURCES									
AND TRANSFERS IN		**$ 117,519**	**$ 110,609**	**$ 107,864**	**$ 99,518**	**$ 99,518**	**$ 73,837**	**$ (25,681)**	**-25.81%**
TOTAL REVENUES HURRICANE SHOALS		**$ 132,156**	**$ 129,342**	**$ 126,851**	**$ 114,518**	**$ 117,518**	**$ 88,837**	**$ (25,681)**	**-22.43%**



HURRICANE SHOALS FY12 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.

- 31.22% or $22,853 decrease in salaries primarily due to:
  - Reduction and freeze of one part-time position.
- 15.57% or $2,401 decrease in benefits primarily due to:
  - Decreases in Medicare and FICA related to the decrease in part-time salaries.
- 1.65% or $427 decrease in operating expenditures primarily due to:
  - 100% or $500 decrease in fuel and lubricants as this is budgeted in department 5657.
- Total decrease of 22.43% or $25,681.

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

CAPITAL REQUESTS: **NONE.**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 22 NAME: SPECIAL REVENUE FUND

DEPT: 32 NAME: HURRICANE SHOALS

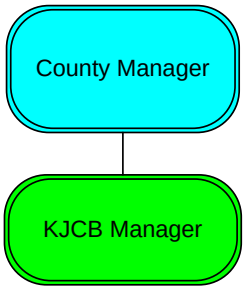
	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries - Regular	5632.0102	$ 36,256	$ 37,007	$ 36,212	$ 35,968	$ 34,133	$ 35,968	$ -	0.00%
Salaries - Part Time	5632.0103	32,345	28,490	23,139	37,230	15,007	14,377	(22,853)	-61.38%
Salaries - Overtime	5632.0105	15,317	7,113	3,812	-	3,145	-	-	n/a
Salaries Total		**$ 83,918**	**$ 72,609**	**$ 63,163**	**$ 73,198**	**$ 52,285**	**$ 50,345**	**$ (22,853)**	**-31.22%**
Unemployment Insurance	5632.0108	$ 193	$ 218	$ 359	$ 487	$ 323	$ 306	$ (181)	-37.17%
Medicare	5632.0109	1,211	1,045	906	1,061	892	730	(331)	-31.22%
FICA	5632.0110	5,176	4,470	3,875	4,538	3,815	3,121	(1,417)	-31.22%
Retirement	5632.0111	2,883	2,527	21	2,518	1,423	1,473	(1,045)	-41.49%
Health Insurance	5632.0112	5,793	5,327	5,366	5,434	5,511	5,478	44	0.80%
Workers' Compensation Insurance	5632.0113	1,627	1,865	1,605	1,383	1,269	1,912	529	38.25%
Benefits Total		**$ 16,882**	**$ 15,452**	**$ 12,132**	**$ 15,422**	**$ 13,233**	**$ 13,021**	**$ (2,401)**	**-15.57%**
Personal Services Total		**$ 100,800**	**$ 88,061**	**$ 75,295**	**$ 88,620**	**$ 65,518**	**$ 63,366**	**$ (25,254)**	**-28.50%**
Postage	5632.0224	$ -	$ -	$ -				$ -	n/a
General Operating Supplies	5632.0225	11,008	9,428	3,692	7,500	10,794	7,500	-	0.00%
Advertisements	5632.0226	75	-	-	-	-	-	-	n/a
Fuel & Lubricants	5632.0243	71	-	-	500	-	-	(500)	-100.00%
Tires & Batteries	5632.0248	-	-	-	100	-	-	(100)	-100.00%
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	5,048	1,575	432	-	-	-	-	n/a
Communications	5632.0326	697	738	-	1,200	-	1,200	-	0.00%
Maintenance Contracts	5632.0328	2,992	3,261	1,055	500	525	500	-	0.00%
Property & Liability Insurance	5632.0330	1,701	1,348	1,528	1,348	1,521	1,521	173	12.83%
Electricity	5632.0332	6,906	8,930	16,124	9,000	14,393	9,000	-	0.00%
Natural Gas	5632.0333	-	-	-	-	-	-	-	n/a
Water & Sewerage	5632.0334	2,664	747	636	2,500	399	2,500	-	0.00%
Uniforms	5632.0337	194	-	200	500	-	500	-	0.00%
Miscellaneous	5632.0352	-	-	-	-	-	-	-	n/a
Repairs - Machinery	5632.0360	-	1,729	650	250	-	250	-	0.00%
Repairs - Autos	5632.0361	-	-	30	500	-	500	-	0.00%
Repairs - Buildings & Ground	5632.0362	-	314	13,632	-	-	-	-	n/a
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	-	-	-	-	-	-	-	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	-	-	5,084	2,000	-	2,000	-	0.00%
Operating Expenditures Total		**$ 31,356**	**$ 28,069**	**$ 43,063**	**$ 25,898**	**$ 27,632**	**$ 25,471**	**$ (427)**	**-1.65%**
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		**$ 132,156**	**$ 116,129**	**$ 118,358**	**$ 114,518**	**$ 93,150**	**$ 88,837**	**$ (25,681)**	**-22.43%**

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.
- Assist KJCB Board of Directors in quest to receive 501(C)(3) designation to help with their fundraising opportunities.

OBJECTIVES:

- Lead Jackson County into a Green Program initiative.
- Work with the Jackson County Chamber of Commerce to implement a Green Business program.
- 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.
- Susie Litter has and will continue to teach the message of litter reductions and recycling to county and city school systems. As this program grows and becomes more recognized, teachers have begun to call for more classroom time. The 2011 vermiculture (worm composting) and composting classes have been very popular and will expand into other schools next year.
- Environmental lessons are a must in the school systems. Hatching caterpillars into butterflies during the spring has become a very important part of the classroom lessons.
- Continue stressing the need to recycle paper in the classrooms. Only a few schools remain without paper recycling in as our partnership with SP Recycling grows. This next year we hope to finalize this program in every JC and Commerce City school. Then it will be a matter of beefing up the program to make sure not one piece of uncontaminated paper goes into the waste stream.
- As soon as the county is able to build a recycling center, KJCB is ready to implement a plastics recycling program through our school systems. No week passes that calls are not received about plastic recycling.

- Will continue to work with civic clubs and area businesses to expand the florescent bulb recycling program and to hold a Lunch N Learn during the Great American Cleanup in conjunction with the UGA Extension Service with assistance from the Jackson County Master Gardener's Association.
- Continue partnership with the Braselton Jr. Master Gardeners/Hall County Master Gardeners on Nannie's Garden behind the Henry Braselton Home.
- Will continue plans to plant median and a Victims' Memorial Garden at the Jackson County Courthouse in conjunction with the Jackson County Master Gardener's Association with CASA.
- Programs will expand to include 1,000 volunteers each year during the Great American Cleanup, Adopt-A-Road, and we will continue to work with Stormwater and the Water and Sewerage Authority to hold River Cleanup during River's Alive.
- Continue building a Board of Directors of up to 15 members. The Board of Directors is at this time seeking its 501(C)(3) designation to assist in implementing a fundraising program.
- Continue building a relationship with Elachee Nature Center and Gwinnett Environmental Center to continue adult environmental learning and certifications.

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY12:

- **Litter and solid Waste Reduction**: The county needs to build a recycling center as we are the only county in this area without a means of collecting plastics and cardboard.
- **State support of Adopt-A-Road Program:**. The state no longer supports the Adopt-A-Road program, so we either spend $4,000 for new road signs or we continue to support the program with plastic bags and vests and allow to more adoptions. At this time the program has been put on hold and KJCB is collecting names jof organizations that want to adopt. This has been an important program which we believe has meant the difference in cutting down on the amount of litter on our roads.
- **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. Northeast Georgia Keep Georgia Beautiful Partners have begun a coordination of projects to bring down costs of these promotional items. With experience comes knowledge and we now ask can you give us a better price if we order 10,000 or 20,000.
- **Education Seminars**: After brainstorming with area Keep Georgia Beautiful affiliates, I heard about a Media Center Kit they provide to elementary school media centers to enable teachers to teach more environmental lessons. These kits would be housed in the school's media center and would be checked out. Although Lessons in a Box have been popular, it still means I have to store these lessons and I have to check them out to teachers. This media center kit will be on hand in the school, and be distributed at the first of the school year and be collected at the end of the year when more material will be placed in the kit during the summer. This will not take me out of the schools, but it will mean teachers can teach lessons that I might not have time to teach. KJCB plans to hold educational seminars in 2012 – most probably Lunch or Dinner N Learns. Citizens are asking questions about Homesteading, Adopt-A-Stream, Water Use Reduction and other environmental items. We have answered the need in our school systems, but we have not answered the need for that education to adults.

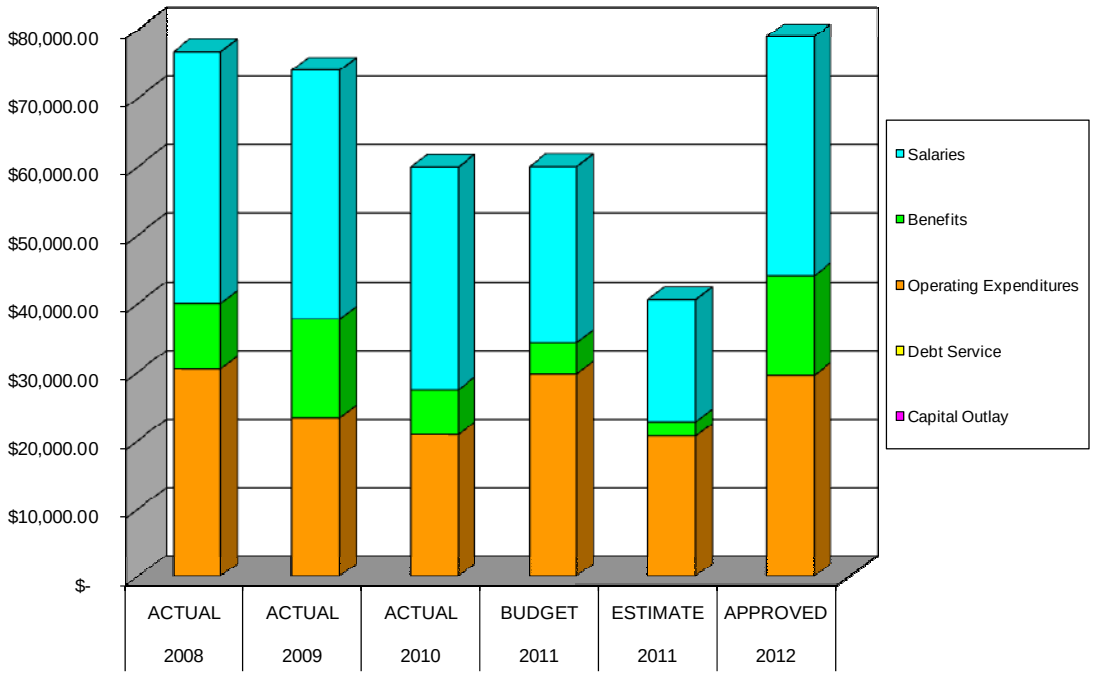
PERFORMANCE MEASURES:

	2008 Actual	2009 Actual	2010 Actual	2011 Estimate	2012 Forecast
Beautification					
Number of Flowers Planted	2,500	3,500	3,500	4,200	2,500
Number of Trees Planted	0	0	14	18	3
Community Involvement					
Number of Sponsors	30	18	18	18	18
Event Volunteers	1,000	1,000	1,000	1,200	1,200
Litter Prevention					
Miles of Roads Cleaned	300	350	375	425	425
Litter Survey Reduction	9	8	8	9	9
Media/Public Awareness					
Distribution of Literature/Person	900	950	1,200	1,500	1,500
Participation in Community Events/Festivals	10	12	15	15	5
Presentations to Clubs, Groups	20	15	45	50	50
Waste Reduction					
Recycling Events	5	15	18	25	25

HISTORICAL INFORMATION AND APPROVED 2012 DEPARTMENTAL REVENUE

	Number	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OTHER FINANCING SOURCES AND TRANSFERS IN									
TRANSFER STATION CHARGES	4036.5193	$ 19,595	$ 19,859	$ 20,883	$ 19,000	$ 20,000	$ 20,000	$ 1,000	5.26%
DONATIONS	4044.5132	272	-	2,000	-	-	-	-	n/a
STATE GRANTS	4044.5175	4,000	2,000	-	-	-	-	-	n/a
CHARGES FOR SERVICES	4044.5193	1,490	1,328	847	-	952	750	750	n/a
KEEP JACKSON BEAUTIFUL TRANSFERS IN	4044.5998	51,354	50,861	46,437	40,992	40,000	58,169	17,177	41.90%
TOTAL OTHER FINANCING SOURCES AND TRANSFERS IN		**$ 76,711**	**$ 74,048**	**$ 70,167**	**$ 59,992**	**$ 60,952**	**$ 78,919**	**$ 18,927**	**31.55%**
TOTAL REVENUES- KEEP JACKSON BEAUTIFUL		**$ 76,711**	**$ 74,048**	**$ 70,167**	**$ 59,992**	**$ 60,952**	**$ 78,919**	**$ 18,927**	**31.55%**

Keep Jackson Beautiful Expenditures



KEEP JACKSON COUNTY BEAUTIFUL FY12 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.

- 35.52% or $9,126 increase in salaries primarily due to:
  - Reinstatement of part-time director back to full-time status.
- 217.83% or $9,984 increase in benefits primarily due to:
  - 100% or $10,466 increase in health insurance due to the reinstatement of employee full-time status.
- 0.61% or $182 decrease in operating expenditures primarily due to:
  - $1,318 allocation in operating leases for a new copier.
  - $1,300 or 46.43% decrease in travel expenditures.
  - $1,000 or 10% decrease in general operating supplies.
  - $800 or 400% increase in books and periodicals.
- Total increase of 31.55% or $18,928.

ADDITIONAL STAFF REQUESTED: **NONE.**

CAPITAL REQUESTS: **NONE.**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 24 NAME: SPECIAL REVENUE FUND

DEPT: 44 NAME: KEEP JACKSON BEAUTIFUL

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Salaries - Regular [1]	5544.0102	$ 36,700	$ 36,280	$ 28,058	$ -		$ 34,819	$ 34,819	n/a
Salaries - Part Time	5544.0103	-	-	4,393	25,693	17,781	-	(25,693)	-100.00%
Salaries - Overtime	5544.0105	-	-	-	-	-		-	n/a
Salaries Total		**$ 36,700**	**$ 36,280**	**$ 32,451**	**$ 25,693**	**$ 17,781**	**$ 34,819**	**$ 9,126**	**35.52%**
Unemployment Insurance	5544.0108	$ 45	$ 45	$ 100	$ 100	$ 110	$ -	$ (100)	-100.00%
Medicare	5544.0109	521	490	454	373	258	505	132	35.52%
FICA	5544.0110	2,230	2,097	1,940	1,593	1,081	2,159	566	35.52%
Retirement	5544.0111	967	1,437	-	1,799	-	1,437	(362)	-20.10%
Health Insurance	5544.0112	5,680	10,229	4,002	-	-	10,466	10,466	n/a
Workers' Compensation Insurance	5544.0113	114	132	112	719	660	-	(719)	-100.00%
Benefits Total		**$ 9,557**	**$ 14,430**	**$ 6,607**	**$ 4,583**	**$ 2,109**	**$ 14,567**	**9,984**	**217.83%**
Personal Services Total		**$ 46,258**	**$ 50,710**	**$ 39,058**	**$ 30,276**	**$ 19,890**	**$ 49,386**	**19,110**	**63.12%**
Books & Periodicals	5544.0219	$ 123	$ 198	$ 187	$ 200	$ 155	$ 1,000	800	400.00%
Postage	5544.0224	59	49	42	100	2	100	-	0.00%
General Operating Supplies	5544.0225	8,824	10,233	8,191	10,000	7,907	9,000	(1,000)	-10.00%
Advertisements	5544.0226	6,368	2,824	3,280	4,000	2,935	4,000	-	0.00%
Community Promotions	5544.0231	4,935	2,633	3,686	3,400	2,964	3,400	-	0.00%
Fuel & Lubricants	5544.0243	160	255	135	450	93	450	-	0.00%
Tires & Batteries	5544.0248	-	-	-	-	-	-	-	n/a
Travel Expenditures	5544.0307	1,561	1,558	1,361	2,800	1,550	1,500	(1,300)	-46.43%
Legal	5544.0308	-	-	-	-	-	-	-	n/a
Conferences & Training	5544.0309	2,470	1,706	1,702	3,500	2,539	3,500	-	0.00%
Dues	5544.0318	729	660	560	865	821	865	-	0.00%
Other Professional Fees	5544.0320	-	-	-	-	-	-	-	n/a
Rewards, Damages, Indemnifications	5544.0321	-	-	-	-	-	-	-	n/a
Communications	5544.0326	1,154	643	770	1,200	1,027	1,200	-	0.00%
Maintenance Contracts	5544.0328	3,110	1,746	978	2,000	660	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	-	-	(16)	-	-	-	-	n/a
Repairs - Autos	5544.0361	-	-	-	-	-	-	-	n/a
Repairs - Building & Grounds	5544.0362	-	-	-	-		-	-	n/a
Operating Lease Expenditures[3]	5544.0367	-	-	-	-	-	1,318	1,318	n/a
Software [2]	5544.0466	960	834	-	1,200	-	1,200	-	0.00%
Computer Hardware & Peripherals	5544.0468	-	-	-	-			-	n/a
Expendable Equipment	5544.0476	-	-	-	-			-	n/a
KJB Foundation Grant	5544.0500	-	-		-			-	n/a
Operating Expenditures Total		**$ 30,454**	**$ 23,338**	**$ 20,877**	**$ 29,715**	**$ 20,653**	**$ 29,533**	**$ (182)**	**-0.61%**
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		**$ 76,711**	**$ 74,048**	**$ 59,935**	**$ 59,991**	**$ 40,543**	**$ 78,919**	**$ 18,928**	**31.55%**

(1) In 2007 this position was changed to full-time status (35 hr with benefits), in 2010 it was changed to 20 hrs with no benefits

(2) Adobe PS3 editing software

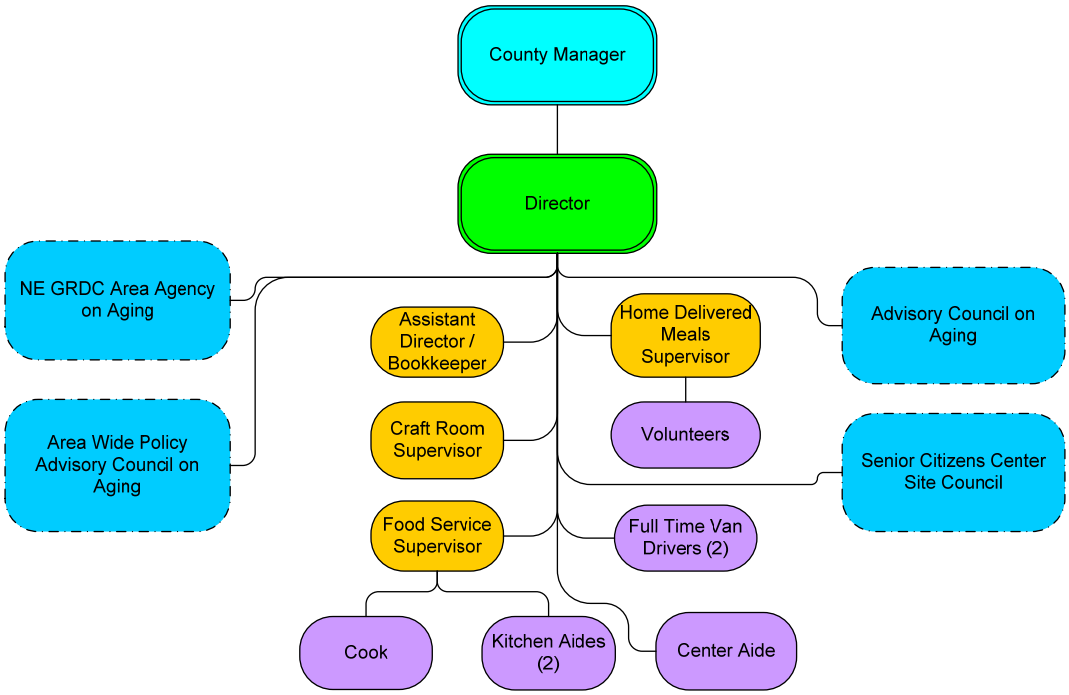
(3) Copier Lease with Duplicating Products for $109.83 per month for 36 months.

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 2011 - DECEMBER 2011

January	510	May	770	September	850 est.
February	754	June	850 est.	October	850 est.
March	888	July	850 est.	November	850 est.
April	772	August	850 est.	December	800 est.

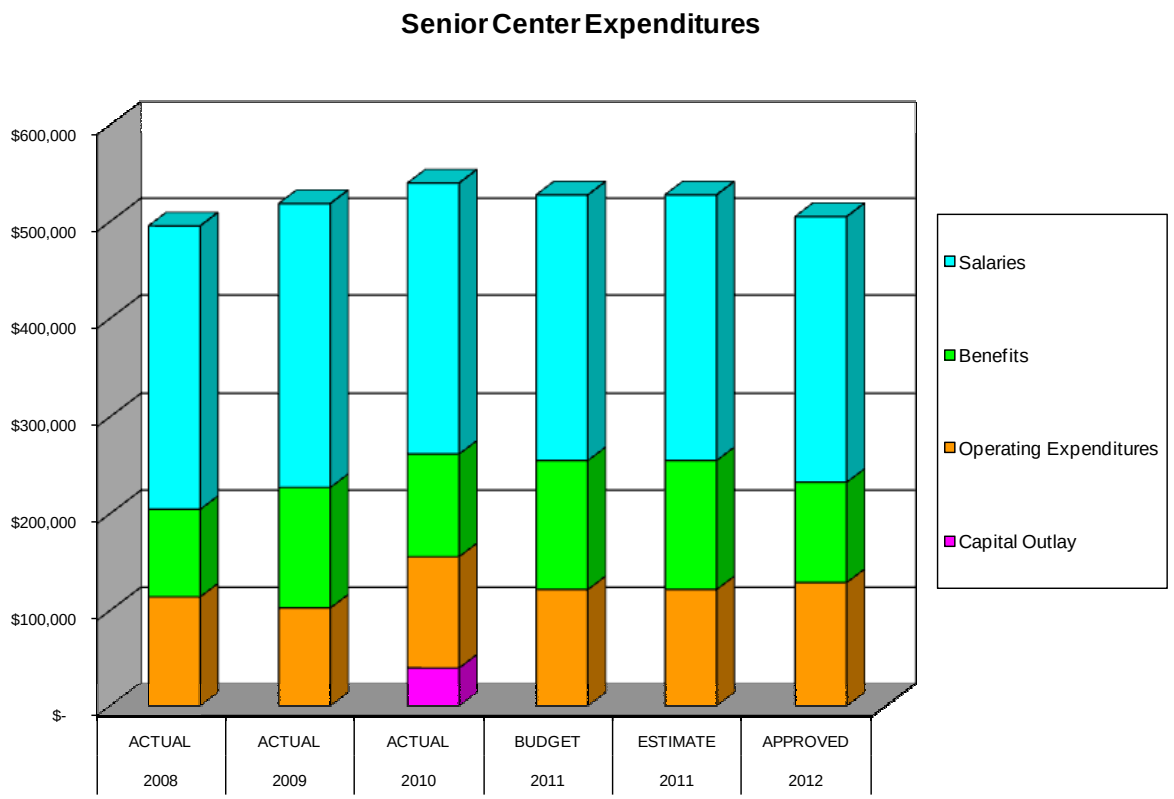
Total Trips = estimated @ 9,594 for 2011
Total Trips = 9,359 for 2010
Total Trips = 10,435 for 2009
Total Trips = 11,554 for 2008
Total Trips = 12,254 for 2007
Total Trips = 12,140 for 2006
Total Trips = 12,365 for 2005
Total Trips = 12,218 for 2004
Total Trips = 12,026 for 2003

	2008 Actual	2009 Actual	2010 Actual	2011 Estimate	2012 Forecast
Congregate Meals	15,440	15,459	16,281	16,000	16,000
Home Delivered Meals	11,875	11,571	12,882	12,000	12,000
Community Care Meals	3,896	3,283	3,714	4,000	4,000
Total Meals	**31,211**	**30,313**	**32,877**	**32,000**	**32,000**
Friendly Visits	459	455	460	480	480
Recreation	9,642	10,826	10,984	10,700	10,700
Information and Assistance	676	683	703	700	700
Outreach	754	690	682	760	760
Telephone Reassurance	966	986	1,012	1,000	1,000

SIGNIFICANT ISSUES FACING THE DEPARTMENT IN FY12: None

HISTORICAL INFORMATION AND APPROVED 2012 DEPARTMENTAL REVENUE

	Number	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
REVENUE SOURCES									
PROGRAM REVENUE	4058.5132	$ 15,858	$ 14,823	$ 7,268	$ 13,000	$ 13,000	$ 13,000	$ -	0.00%
INTERGOVERNMENTAL	4058.5113	3,500	3,125	6,482	-	-	-	-	0.00%
DONATIONS	4058.5133	-	4,004	3,500	-	-	-	-	0.00%
INTEREST	4058.5170	5,848	3,657	1,012	-	-	-	-	0.00%
FEDERAL GRANTS	4058.5178	185,228	197,697	169,817	108,496	108,496	118,955	10,459	5.29%
STATE & LOCAL GRANTS	4058.5175	46,616	42,118	44,025	42,174	42,174	43,200	1,026.00	2.44%
STATE TRANSPORTATION FUNDS	4058.5176	-	-	-	58,203	58,203	56,105	(2,098.00)	n/a
OTHER INCOME	4058.6134	-	-	65	-	-	-	-	n/a
		$ 257,049	**$ 265,424**	**$ 232,169**	**$ 221,873**	**$ 221,873**	**$ 231,260**	**9,387**	**3.54%**
OTHER FINANCING SOURCES AND TRANSFERS IN								-	
SENIOR CENTER	4058.5998	$ 297,598	$ 292,546	$ 272,246	$ 281,977	$ 281,977	$ 273,944	(8,033)	-2.75%
PRIOR YEARS RESERVES	4058.6000	-	-		23,723	23,723	-	(23,723)	n/a
TOTAL OTHER FINANCING SOURCES AND TRANSFERS IN		**$ 297,598**	**$ 292,546**	**$ 272,246**	**$ 305,700**	**$ 305,700**	**$ 273,944**	**$ (31,756)**	-10.85%
TOTAL REVENUES SENIOR CENTER		**$ 554,647**	**$ 557,970**	**$ 504,415**	**$ 527,573**	**$ 527,573**	**$ 505,204**	**$ (22,369)**	**-4.24%**



***SENIOR CENTER FY12 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.

- Non change in salaries for FY 2012.
- 22.24% or $29,629 decrease in benefits primarily due to:
  - 55.99% or $18,915 decrease in retirement contributions based on actual expenditures for FY 2011.
  - 15.28% or $10,773 decrease in health insurance due to some changes in individual employees' coverage.
- 5.97% or $7,260 increase in operating expenditures primarily due to:
  - 11.43% or $2,000 increase in electricity due moving into a newly expanded facility.
  - 51.52% or $5,100 increase in fuel and lubricants due to fuel price increases real and expected.
- Total decrease of 4.24% or $22,369.

ADDITIONAL STAFF REQUESTED: **NONE**

CAPITAL REQUESTS: **NONE**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 25 NAME: SENIOR CENTER

DEPT: 58 NAME: JACKSON COUNTY SENIOR CENTER

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
REVENUE SOURCE									
Program Income	4058.5132	$ 15,858	$ 14,823	$ 7,268	$ 13,000	$ 13,000	$ 13,000	$ -	0.00%
Intergovernmental	4058.5113	3,500	3,125	6,482	-	-	-	-	n/a
Donations	4058.5133	-	4,004	3,500	-	-	-	-	n/a
Other Income	4058.5134	-	-	65	-	-	-	-	n/a
Interest	4058.5170	5,848	3,657	1,012	-	-	-	-	n/a
Federal Grants	4058.5178	185,228	197,697	169,817	108,496	108,496	118,955	10,459	9.64%
State & Local Grants	4058.5175	46,615	42,118	44,025	42,174	42,174	43,200	1,026	2.43%
State Transportation Funds	4058.5176	-	-	-	58,203	58,203	56,105	(2,098)	-3.60%
Transfers In - from General Fund	4058.5998	297,598	292,546	272,246	281,977	281,977	273,944	(8,033)	-2.85%
Prior Years' Reserves	4058.6000	-	-	-	23,723	23,723	-	(23,723)	**-100.00%**
Total Revenues Senior Center		**$ 554,646**	**$ 557,970**	**$ 504,415**	**$ 527,573**	**$ 527,573**	**$ 505,204**	**$ (22,369)**	**-4.24%**
OBJECT OF EXPENDITURE									
Salaries - Regular	5558.0102	$ 291,087	$ 291,486	$ 278,188	$ 272,674	$ 272,674	$ 272,674	$ -	0.00%
Salaries - Part Time	5558.0103	-	-	-		-		-	n/a
Salaries - Overtime	5558.0105	-	-	-		-		-	n/a
Salaries Total		**$ 291,087**	**$ 291,486**	**$ 278,188**	**$ 272,674**	**$ 272,674**	**$ 272,674**	**$ -**	**0.00%**
Unemployment Insurance	5558.0108	$ -	$ -	$ 224	$ 1,103	$ 1,103	$ 1,122	$ 19	1.72%
Medicare	5558.0109	4,107	2,393	3,829	3,954	3,954	3,954	-	0.00%
FICA	5558.0110	17,799	19,111	16,372	16,906	16,906	16,906	-	0.00%
Retirement	5558.0111	6,123	36,137	12,193	33,784	33,784	14,869	(18,915)	-55.99%
Health Insurance	5558.0112	55,780	59,325	66,917	70,487	70,487	59,715	(10,773)	-15.28%
Workers' Compensation Insurance	5558.0113	6,550	7,510	6,461	6,962	6,962	7,002	40	0.58%
Benefits Total		**$ 90,360**	**$ 124,475**	**$ 105,997**	**$ 133,196**	**$ 133,196**	**$ 103,568**	**$ (29,629)**	**-22.24%**
Personal Services Total		**$ 381,447**	**$ 415,961**	**$ 384,186**	**$ 405,870**	**$ 405,870**	**$ 376,241**	**$ (29,629)**	**-7.30%**
Books & Periodicals	5558.0219	$ -	$ -	$ 14	$ -	$ -	$ -	$ -	n/a
Postage	5558.0224	-	-	-	-	-	-	-	n/a
General Operating Supplies	5558.0225	4,251	6,234	6,473	5,000	5,000	6,000	1,000	20.00%
Advertisements	5558.0226	100	21	-	-	-	-	-	n/a
Kitchen Supplies	5558.0242	53,708	45,581	58,083	54,000	54,000	56,000	2,000	3.70%
Fuel & Lubricants	5558.0243	11,139	9,775	11,853	9,900	9,900	15,000	5,100	51.52%
Tires & Batteries	5558.0248	-	-	-	500	500	1,000	500	100.00%
Travel Expenditures	5558.0307	4,869	4,706	4,625	4,800	4,800	4,800	-	0.00%
Conferences & Training	5558.0309	-	-	-	-	-	-	-	n/a
Accounting	5558.0314	632	-	-	-	-	-	-	n/a
Auditing	5558.0315	-	-	-	-	-	-	-	n/a
Other Professional Fees	5558.0320	3,135	3,918	3,712	4,000	4,000	4,500	500	12.50%
Communications	5558.0326	5,624	4,158	2,642	4,160	4,160	3,000	(1,160)	-27.88%
Maintenance Contracts	5558.0328	-	-	-	-	-	620	620	n/a
Property & Liability Insurance	5558.0330	5,204	4,124	6,318	4,743	4,743	4,743	0	0.00%
Electricity	5558.0332	14,096	13,452	13,445	17,500	17,500	19,500	2,000	11.43%
Natural Gas	5558.0333	2,597	2,602	2,011	3,400	3,400	3,400	-	0.00%
Water & Sewerage	5558.0334	1,497	2,092	1,123	4,200	4,200	4,400	200	4.76%
Miscellaneous	5558.0352	2,995	1,162	705	500	500	500	-	0.00%
Repairs - Autos	5558.0361	2,138	4,235	3,844	3,000	3,000	2,500	(500)	-16.67%
Repairs Buildings & Grounds	5558.0362	2,149	619	-	3,000	3,000	3,000	-	0.00%
Software	5558.0466	-	-	-	-	-	-	-	n/a
Computer Hardware and Peripherals	5558.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5558.0476	-	-	-	3,000	3,000	-	(3,000)	-100.00%
Operating Expenditures Total		**$ 114,134**	**$ 102,677**	**$ 114,848**	**$ 121,703**	**$ 121,703**	**$ 128,963**	**$ 7,260**	**5.97%**
Capital Outlay	5558.0473	**$ -**	**$ -**	**$ 40,745**	**$ -**	**$ -**		**$ -**	**n/a**
Senior Center Total		**$ 495,581**	**$ 518,638**	**$ 539,779**	**$ 527,573**	**$ 527,573**	**$ 505,204**	**$ (22,369)**	**-4.24%**

0328- Fire Ant Management $105/quarter, $200 Termite Management- American Pest Control

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 FY12: NONE

FIRE DISTRICTS' FY12 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.

- 55.57% or $350,106 increase in salaries primarily due to:
  - Some fire districts creating additional full-time salaried and part-time positions for FY12.
- 56.72% or $100,874 increase in benefits primarily due to:
  - Increases in Medicare, FICA, and retirement that relate to salary increases and workers compensation increases.
- 5.36% or $57,960 increase in operating expenditures primarily due to:
  - $28,363 allocation by the West Jackson Fire Department for non-structural improvements to their fire station.
  - 17.73% or $11,000 increase in other professional fees amongst the various departments for paying for fire calls and other outsourced professional work.
- 16.16% or $32,618 decrease in Debt Service due to decreases in amortized truck payments from various departments.
- 13.36% or $22,921 decrease in capital outlay.
- Total increase of 20.04% or $453,401.

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - REVENUES
FISCAL YEAR: JANUARY 01, 2012- DECEMBER 31, 2012
FUND: 60 to 69 NAME: FIRE DISTRICTS
DEPT: 66 NAME: FIRE DISTRICTS

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
REVENUE SOURCE									
Current Taxes	5101	$ 1,750,132	$ 1,915,955	$ 2,084,885	$ 2,225,392	$ 2,225,392	$ 2,709,402	$ 484,010	21.75%
Miscellaneous Revenue	5132	11,429	15,576	7,239	24,000	24,000	-	(24,000)	-100.00%
Charges for Services	5133	34,766	6,000	6,000	-	-	-	-	n/a
Interest Income	5170	31,850	18,383	15,848	435	435	621	186	42.76%
Rental Income	5179	-	-	-	6,000	6,000	6,000	-	0.00%
Donations	5180	750	8,149	8,585				-	n/a
Intergovernmental	5181	95,742	476,839	125,600	-	-	-	-	n/a
Miscellaneous	5192	-	-	-				-	n/a
Sale of Capital Assets		85,185	2,790	76,538				-	n/a
Proceeds from Loans	5200	-	70,000	494,369				-	n/a
Transfers In		-	-	-				-	n/a
Prior Year Surplus		5,574	-	-	6,803	6,803	8	(6,795)	-99.88%
Total Revenues Fire Districts		**$ 2,015,428**	**$ 2,513,692**	**$ 2,819,064**	**$ 2,262,630**	**$ 2,262,630**	**$ 2,716,031**	**$ 453,401**	**20.04%**
OBJECT OF EXPENDITURE									
Salaries - Regular	0102	$ 219,501	$ 201,699	$ 310,406	$ 331,412	$ 331,412	$ 637,205	$ 305,793	92.27%
Salaries - Part Time	0103	77,223	158,847	194,437	298,654	298,654	341,966	43,312	14.50%
Substitute Firemen	0104	-	-	-	-	-	-	-	n/a
Salaries - Overtime	0105	-	-	27	-	-	1,000	1,000	n/a
Salaries Total		**$ 296,724**	**$ 360,546**	**$ 504,870**	**$ 630,066**	**$ 630,066**	**$ 980,172**	**$ 350,106**	**55.57%**
SUTA Taxes	0107	$ -	$ -	$ 369	$ -	$ -	$ 400	400	n/a
Unemployment Insurance	0108	-	1,179	2,711	2,912	2,912	3,462	550	18.89%
Medicare	0109	-	890	2,687	3,554	3,554	3,488	(66)	-1.86%
FICA	0110	22,165	26,692	35,936	53,280	53,280	90,050	36,770	69.01%
Retirement	0111	16,810	16,656	18,648	22,100	22,100	23,520	1,420	6.43%
Group Health Insurance	0112	36,890	27,949	25,594	52,000	52,000	97,800	45,800	88.08%
Workers Compensation	0113	30,308	41,571	33,791	44,000	44,000	60,000	16,000	36.36%
Benefits Total		**$ 106,173**	**$ 114,937**	**$ 119,736**	**$ 177,846**	**$ 177,846**	**$ 278,720**	**$ 100,874**	**56.72%**
Personal Services Total		**$ 402,897**	**$ 475,483**	**$ 624,606**	**$ 807,912**	**$ 807,912**	**$ 1,258,892**	**$ 450,980**	**55.82%**
Books & Periodicals	0219	$ 6,419	$ 2,297	$ 1,103	$ 3,900	$ 3,900	$ 3,400	$ (500)	-12.82%
Public Appreciation	0222	-	1,221	1,646	1,600	1,600	1,500	(100)	-6.25%
Public Education	0223	-	-	1,888	5,000	5,000	9,800	4,800	96.00%
Postage	0224	1,044	735	665	1,450	1,450	1,475	25	1.72%
General Operating Supplies	0225	119,872	103,113	83,727	208,333	208,333	158,599	(49,734)	-23.87%
Advertising	0226	-	135	-	200	200	-	(200)	-100.00%
Fuel & Lubricants	0243	47,040	38,405	47,229	62,050	62,050	73,050	11,000	17.73%
Tires & Batteries	0248	4,331	2,208	6,637	7,500	7,500	8,500	1,000	13.33%
Small Equipment	0249	-	-	-	-	-	-	-	n/a
Travel Expenditures	0307	13,810	11,168	4,036	15,000	15,000	15,000	-	0.00%
Legal	0308	-	-	3,900	-	-	-	-	n/a
Conferences & Training	0309	4,972	8,018	12,308	32,000	32,000	32,000	-	0.00%
Auditing	0315	-	-	-	250	250	250	-	0.00%
Dues	0318	2,539	3,607	2,824	3,475	3,475	3,120	(355)	-10.22%
Other Professional Fees	0320	102,657	163,876	118,176	90,745	90,745	106,390	15,645	17.24%
Communications	0326	23,581	26,688	30,048	34,000	34,000	33,250	(750)	-2.21%
Repairs - Office Equipment	0328	5,028	5,124	4,816	5,295	5,295	6,450	1,155	21.81%
Property & Liability Insurance	0330	54,926	59,001	64,765	73,000	73,000	77,400	4,400	6.03%
Utilities	0332	28,258	33,857	37,569	44,000	44,000	45,000	1,000	2.27%
Natural Gas	0333	20,119	16,555	23,626	22,100	22,100	24,800	2,700	12.22%
Water & Sewer	0334	3,864	4,339	4,090	8,725	8,725	5,575	(3,150)	-36.10%
Safety	0335	-	-	3,914	-	-	-	-	n/a
Uniforms	0337	5,721	4,790	2,196	6,500	6,500	6,000	(500)	-7.69%
Rent	0338	240	240	240	-	-	-	-	n/a
East Jackson Contract with Commerce	0340	182,817	206,111	198,981	206,111	206,111	206,111	-	0.00%
Miscellaneous	0352	17,165	11,992	10,728	31,998	31,998	36,661	4,663	14.57%
Repairs - Equipment	0360	-	-	4,537	2,000	2,000	2,000	-	0.00%
Repairs - Autos	0361	47,769	73,027	56,331	73,400	73,400	76,400	3,000	4.09%
Repairs - Buildings & Grounds	0362	43,126	22,289	16,936	35,700	35,700	33,700	(2,000)	-5.60%
Operating Lease Expenditures	0367	1,145	890	990	1,300	1,300	1,200	(100)	-7.69%
Communications	0398	14,411	10,827	8,359	21,900	21,900	17,900	(4,000)	-18.26%
Contingency	0399	1,783	-	-	11,805	11,805	28,503	16,698	141.45%
Software	0466	-	3,545	1,798	12,050	12,050	8,350	(3,700)	-30.71%
Computer Hardware & Peripherals	0468	-	240	2,849	3,000	3,000	2,000	(1,000)	-33.33%
Non-Structural Improvements	0474	-	-	45,721	-	-	28,363	28,363	n/a
Expendable Equipment	0476	89,008	271,075	234,821	56,900	56,900	86,500	29,600	52.02%
Operating Expenditures Total		**$ 841,644**	**$ 1,085,373**	**$ 1,037,454**	**$ 1,081,287**	**$ 1,081,287**	**$ 1,139,247**	**$ 57,960**	**5.36%**
Debt Service - Principal	0477	160,969	182,356	213,922	188,466	188,466	157,621	(30,845)	-16.37%
Debt Service - Interest	0478	45,109	39,838	31,456	13,407	13,407	11,634	(1,773)	-13.22%
Debt Service Total		**$ 206,077**	**$ 222,194**	**$ 245,378**	**$ 201,873**	**$ 201,873**	**$ 169,255**	**$ (32,618)**	**-16.16%**
Capital Assets - Buildings	0470	$ 27,996	$ 225,037	$ -	$ 61,000	$ 61,000	$ 27,000	$ (34,000)	-55.74%
Capital Assets - Vehicles	0471	83,831	660,631	704,451	95,558	95,558	106,637	11,079	11.59%
Capital Assets - Communications	0472	-	-	-	5,000	5,000	5,000	-	0.00%
Capital Assets - Other	0473	65,644	59,563	52,840	10,000	10,000	10,000	-	0.00%
Capital Outlay Total		**$ 177,471**	**$ 945,231**	**$ 757,291**	**$ 171,558**	**$ 171,558**	**$ 148,637**	**$ (22,921)**	**-13.36%**
Fire Districts Total		**$ 1,628,088**	**$ 2,728,281**	**$ 2,664,729**	**$ 2,262,630**	**$ 2,262,630**	**$ 2,716,031**	**$ 453,401**	**20.04%**

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, 2012 - December 31, 2012		
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	-
FUTA - Taxes	0107	-
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	-
Non-Structural Improvements	0474	-
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, 2012 - December 31, 2012		
FUND: 60 to 69 NAME: FIRE DISTRICTS		
Summary by District		615257
		ARCADE
REVENUES:	NUMBER	
PROPERTY TAXES	5101	$ 112,000
MISCELLANEOUS REVENUES	5132	-
INTEREST INCOME	5170	-
RENTAL INCOME	5179	-
DONATIONS	5180	-
TOTAL REVENUES		**$ 112,000**
PRIOR YEARS SURPLUS		
TOTAL OTHER SOURCES		**$ -**
TOTAL REVENUES & OTHER SOURCES		**$ 112,000**
OBJECT OF EXPENDITURE	**NUMBER**	
Salaries - Regular	0102	-
Salaries - Part Time	0103	25,000
Substitute Firemen	0104	-
Salaries - Overtime	0105	-
FUTA - Taxes	0107	-
Unemployment Insurance	0108	1,000
Medicare Taxes	0109	1,000
Payroll taxes	0110	2,000
Retirement	0111	1,500
Group Health Insurance	0112	-
Workers Compensation	0113	-
Personal Services Total		**$ 30,500.00**
Books & Periodicals	0219	500
Public Appreciation	0222	-
Public Education	0223	-
Postage	0224	200
General Operating Supplies	0225	2,000
Advertising	0226	-
Fuel & Lubricants	0243	3,000
Tires & Batteries	0248	2,500
Travel Expenditures	0307	1,500
Conferences & Training	0309	2,000
Accounting	0314	-
Auditing	0315	-
Dues	0318	-
Other Professional Fees	0320	15,000
Communications	0326	3,500
Maintenance Contracts	0328	750
Property & Liability Insurance	0330	5,300
Electricity	0332	3,000
Natural Gas	0333	2,000
Water & Sewer	0334	-
Uniforms	0337	-
East Jackson Contract with Commerce	0340	-
Miscellaneous	0352	-
Repairs to Equipment	0360	-
Repairs - Autos	0361	2,000
Repairs - Buildings & Grounds	0362	1,000
Operating Lease Expense	0367	1,200
Communications	0398	5,000
Contingency	0399	11,698
Software	0466	-
Computer Hardware & Peripherals	0468	-
Non-Structural Improvements	0474	-
Expendable Equipment	0476	1,000
Operating Expenses Total		**$ 63,148.00**
Capital Assets - Buildings	0470	-
Capital Assets - Vehicles	0471	-
Capital Assets - Communications	0472	-
Capital Assets - Other	0473	-
Capital Outlay Total		**$ -**
Debt Service - Principal	0477	18,120
Debt Service - Interest	0478	232
Debt Service Total		**$ 18,352**
Fire Districts Total		**$ 112,000**

COUNTY OF JACKSON		
ANNUAL BUDGET ESTIMATE		
FY January 1, 2012 - December 31, 2012		
FUND: 60 to 69 NAME: FIRE DISTRICTS		
Summary by District		625253
		HARRISBURG
REVENUES:	**NUMBER**	
PROPERTY TAXES	5101	$ 110,000
MISCELLANEOUS REVENUES	5132	-
INTEREST INCOME	5170	-
RENTAL INCOME	5179	-
DONATIONS	5180	-
TOTAL REVENUES		**$ 110,000**
PRIOR YEARS SURPLUS		
TOTAL OTHER SOURCES		**$ -**
TOTAL REVENUES & OTHER SOURCES		**$ 110,000**
OBJECT OF EXPENDITURE	**NUMBER**	
Salaries - Regular	0102	-
Salaries - Part Time	0103	-
Substitute Firemen	0104	-
Salaries - Overtime	0105	-
FUTA - Taxes	0107	-
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	50,099
Advertising	0226	-
Fuel & Lubricants	0243	3,000
Tires & Batteries	0248	-
Travel Expenditures	0307	-
Conferences & Training	0309	500
Accounting	0314	-
Auditing	0315	-
Dues	0318	-
Other Professional Fees	0320	120
Communications	0326	1,750
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	18,481
Repairs to Equipment	0360	-
Repairs - Autos	0361	5,000
Repairs - Buildings & Grounds	0362	3,000
Operating Lease Expense	0367	-
Communications	0398	-
Contingency	0399	9,000
Software	0466	-
Computer Hardware & Peripherals	0468	-
Non-Structural Improvements	0474	-
Expendable Equipment	0476	1,000
Operating Expenses Total		**$ 107,000**
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		**$ 110,000**

COUNTY OF JACKSON		
ANNUAL BUDGET ESTIMATE		
FY January 1, 2012 - December 31, 2012		
FUND: 60 to 69 NAME: FIRE DISTRICTS		
Summary by District		635252
		JACKSON
		TRAIL
REVENUES:	**NUMBER**	
PROPERTY TAXES	5101	$ 264,905
MISCELLANEOUS REVENUES	5132	
INTEREST INCOME	5170	-
RENTAL INCOME	5179	-
DONATIONS	5180	
TOTAL REVENUES		**$ 264,905**
PRIOR YEARS SURPLUS		-
TOTAL OTHER SOURCES		**$ -**
TOTAL REVENUES & OTHER SOURCES		**$ 264,905**
OBJECT OF EXPENDITURE	**NUMBER**	
Salaries - Regular	0102	67,040
Salaries - Part Time	0103	-
Substitute Firemen	0104	-
Salaries - Overtime	0105	1,000
FUTA - Taxes	0107	-
Unemployment Insurance	0108	1,062
Medicare Taxes	0109	988
Payroll taxes	0110	4,220
Retirement	0111	900
Group Health Insurance	0112	-
Workers Compensation	0113	-
Personal Services Total		**$ 75,210**
Books & Periodicals	0219	2,000
Public Appreciation	0222	-
Public Education	0223	-
Postage	0224	100
General Operating Supplies	0225	35,000
Advertising	0226	-
Fuel & Lubricants	0243	9,000
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	38,770
Communications	0326	800
Maintenance Contracts	0328	-
Property & Liability Insurance	0330	6,600
Electricity	0332	3,500
Natural Gas	0333	3,500
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	2,000
Non-Structural Improvements	0474	-
Expendable Equipment	0476	-
Operating Expenses Total		**$ 128,695**
Capital Assets - Buildings	0470	21,000
Capital Assets - Vehicles	0471	40,000
Capital Assets - Communications	0472	-
Capital Assets - Other	0473	-
Capital Outlay Total		**$ 61,000**
Debt Service - Principal	0477	
Debt Service - Interest	0478	
Debt Service Total		**$ -**
Fire Districts Total		**$ 264,905**

COUNTY OF JACKSON		
ANNUAL BUDGET ESTIMATE		
FY January 1, 2012 - December 31, 2012		
FUND: 60 to 69 NAME: FIRE DISTRICTS		
Summary by District		645251
		MAYSVILLE
REVENUES:	NUMBER	
PROPERTY TAXES	5101	$ 104,491
MISCELLANEOUS REVENUES	5132	-
INTEREST INCOME	5170	621
RENTAL INCOME	5179	-
DONATIONS	5180	-
TOTAL REVENUES		**$ 105,112**
PRIOR YEARS SURPLUS		8
TOTAL OTHER SOURCES		**$ 8**
TOTAL REVENUES & OTHER SOURCES		**$ 105,120**
OBJECT OF EXPENDITURE	**NUMBER**	
Salaries - Regular	0102	-
Salaries - Part Time	0103	-
Substitute Firemen	0104	-
Salaries - Overtime	0105	-
FUTA - Taxes	0107	-
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	150
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	770
Other Professional Fees	0320	14,000
Communications	0326	3,000
Maintenance Contracts	0328	2,700
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	550
Computer Hardware & Peripherals	0468	
Non-Structural Improvements	0474	-
Expendable Equipment	0476	22,500
Operating Expenses Total		**$ 75,120**
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		**$ 105,120**

COUNTY OF JACKSON		
ANNUAL BUDGET ESTIMATE		
FY January 1, 2012 - December 31, 2012		
FUND: 60 to 69 NAME: FIRE DISTRICTS		
Summary by District		655256
		NICHOLSON
REVENUES:	**NUMBER**	
PROPERTY TAXES	5101	$ 160,750
MISCELLANEOUS REVENUES	5132	-
INTEREST INCOME	5170	-
RENTAL INCOME	5179	-
DONATIONS	5180	-
TOTAL REVENUES		**$ 160,750**
PRIOR YEARS SURPLUS		-
TOTAL OTHER SOURCES		**$ -**
TOTAL REVENUES & OTHER SOURCES		**$ 160,750**
OBJECT OF EXPENDITURE	**NUMBER**	
Salaries - Regular	0102	-
Salaries - Part Time	0103	59,000
Substitute Firemen	0104	-
Salaries - Overtime	0105	-
FUTA - Taxes	0107	400
Unemployment Insurance	0108	1,400
Medicare Taxes	0109	1,500
Payroll taxes	0110	6,500
Retirement	0111	3,500
Group Health Insurance	0112	-
Workers Compensation	0113	-
Personal Services Total		**$ 72,300**
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	12,000
Communications	0326	2,000
Maintenance Contracts	0328	-
Property & Liability Insurance	0330	8,500
Electricity	0332	6,000
Natural Gas	0333	3,000
Water & Sewer	0334	500
Uniforms	0337	-
East Jackson Contract with Commerce	0340	-
Miscellaneous	0352	2,500
Repairs to Equipment	0360	-
Repairs - Autos	0361	13,000
Repairs - Buildings & Grounds	0362	8,000
Operating Lease Expense	0367	-
Communications	0398	5,000
Contingency	0399	-
Software	0466	-
Computer Hardware & Peripherals	0468	-
Non-Structural Improvements	0474	-
Expendable Equipment	0476	12,000
Operating Expenses Total		**$ 86,950**
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	1,500
Debt Service Total		**$ 1,500**
Fire Districts Total		**$ 160,750**

COUNTY OF JACKSON		
ANNUAL BUDGET ESTIMATE		
FY January 1, 2012 - December 31, 2012		
FUND: 60 to 69 NAME: FIRE DISTRICTS		
Summary by District		665250
		NORTH
		JACKSON
REVENUES:	**NUMBER**	
PROPERTY TAXES	5101	$ 162,000
MISCELLANEOUS REVENUES	5132	-
INTEREST INCOME	5170	-
RENTAL INCOME	5179	-
DONATIONS	5180	-
TOTAL REVENUES		**$ 162,000**
PRIOR YEARS SURPLUS		-
TOTAL OTHER SOURCES		**$ -**
TOTAL REVENUES & OTHER SOURCES		**$ 162,000**
OBJECT OF EXPENDITURE	**NUMBER**	
Salaries - Regular	0102	-
Salaries - Part Time	0103	-
Substitute Firemen	0104	-
Salaries - Overtime	0105	-
FUTA - Taxes	0107	-
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	4,000
Water & Sewer	0334	1,000
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	
Non-Structural Improvements	0474	-
Expendable Equipment	0476	20,000
Operating Expenses Total		**$ 90,000**
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		**$ 162,000**

COUNTY OF JACKSON		
ANNUAL BUDGET ESTIMATE		
FY January 1, 2012 - December 31, 2012		
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	-
FUTA - Taxes	0107	-
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	-
Non-Structural Improvements	0474	-
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, 2012 - December 31, 2012		
FUND: 60 to 69 NAME: FIRE DISTRICTS		
Summary by District		685254
		SOUTH
		JACKSON
REVENUES:	**NUMBER**	
PROPERTY TAXES	5101	$ 163,318
MISCELLANEOUS REVENUES	5132	-
INTEREST INCOME	5170	-
RENTAL INCOME	5179	6,000
DONATIONS	5180	-
TOTAL REVENUES		**$ 169,318**
PRIOR YEARS SURPLUS		
TOTAL OTHER SOURCES		**$ -**
TOTAL REVENUES & OTHER SOURCES		**$ 169,318**
OBJECT OF EXPENDITURE	**NUMBER**	
Salaries - Regular	0102	-
Salaries - Part Time	0103	42,040
Substitute Firemen	0104	-
Salaries - Overtime	0105	-
FUTA - Taxes	0107	-
Unemployment Insurance	0108	
Medicare Taxes	0109	
Payroll taxes	0110	-
Retirement	0111	2,520
Group Health Insurance	0112	-
Workers Compensation	0113	-
Personal Services Total		**$ 44,560**
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	-
Non-Structural Improvements	0474	-
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		**$ 169,318**

COUNTY OF JACKSON		
ANNUAL BUDGET ESTIMATE		
FY January 1, 2012 - December 31, 2012		
FUND: 60 to 69 NAME: FIRE DISTRICTS		
Summary by District		695258
		WEST
		JACKSON
REVENUES:	**NUMBER**	
PROPERTY TAXES	5101	$ 1,259,652
MISCELLANEOUS REVENUES	5132	-
INTEREST INCOME	5170	-
RENTAL INCOME	5179	-
DONATIONS	5180	-
TOTAL REVENUES		**$ 1,259,652**
PRIOR YEARS SURPLUS		-
TOTAL OTHER SOURCES		**$ -**
TOTAL REVENUES & OTHER SOURCES		**$ 1,259,652**
OBJECT OF EXPENDITURE	**NUMBER**	
Salaries - Regular	0102	570,165
Salaries - Part Time	0103	215,926
Substitute Firemen	0104	-
Salaries - Overtime	0105	-
FUTA - Taxes	0107	-
Unemployment Insurance	0108	
Medicare Taxes	0109	
Payroll taxes	0110	77,330
Retirement	0111	4,500
Group Health Insurance	0112	97,800
Workers Compensation	0113	60,000
Personal Services Total		**$ 1,025,722**
Books & Periodicals	0219	-
Public Appreciation	0222	1,500
Public Education	0223	9,800
Postage	0224	300
General Operating Supplies	0225	6,000
Advertising	0226	-
Fuel & Lubricants	0243	24,000
Tires & Batteries	0248	4,000
Travel Expenditures	0307	-
Conferences & Training	0309	3,000
Accounting	0314	-
Auditing	0315	250
Dues	0318	900
Other Professional Fees	0320	-
Communications	0326	6,200
Maintenance Contracts	0328	-
Property & Liability Insurance	0330	16,000
Electricity	0332	12,000
Natural Gas	0333	2,000
Water & Sewer	0334	2,500
Uniforms	0337	6,000
East Jackson Contract with Commerce	0340	-
Miscellaneous	0352	5,480
Repairs to Equipment	0360	-
Repairs - Autos	0361	21,000
Repairs - Buildings & Grounds	0362	6,000
Operating Lease Expense	0367	-
Communications	0398	6,000
Contingency	0399	-
Software	0466	6,000
Computer Hardware & Peripherals	0468	-
Non-Structural Improvements	0474	28,363
Expendable Equipment	0476	30,000
Operating Expenses Total		**$ 197,293**
Capital Assets - Buildings	0470	-
Capital Assets - Vehicles	0471	36,637
Capital Assets - Communications	0472	-
Capital Assets - Other	0473	-
Capital Outlay Total		**$ 36,637**
Debt Service - Principal	0477	
Debt Service - Interest	0478	
Debt Service Total		**$ -**
Fire Districts Total		**$ 1,259,652**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

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	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
REVENUE SOURCE									
Jail Surcharge State Court	4016.5141	$ 66,092	$ 73,526	$ 71,466	$ 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	31,121	34,612	35,317	-	-	-	-	n/a
Drug Surcharge Municipal Court	4016.5144	1,430	510	286	-	-	-	-	n/a
Prior Year's Surplus	4019.6000	-	-	-	-	-	-	-	n/a
Jail Surcharge Superior Court	4033.5140	38,316	26,530	20,016	19,000	19,000	19,000	-	0.00%
Drug Surcharge Superior Court	4033.5142	55,820	45,395	37,448	27,000	27,000	27,000	-	0.00%
Victims' Assistance Superior Court	4033.5143	9,700	10,070	8,215	-	-	-	-	n/a
Alternative Dispute Resolution Fees	4033.5144	-	-	-	-	-	-	-	n/a
Jail Surcharge Juvenile Court	4034.5140	281	258	397	426	426	426	-	0.00%
Victims' Assistance Juvenile Court	4034.5143	131	129	199	-	-	-	-	n/a
Juvenile Supervision Fees	4034.5144	1,950	1,500	880	-	-	-	-	n/a
Fines and Forfeitures Total		**$ 204,841**	**$ 192,531**	**$ 174,223**	**$ 86,566**	**$ 86,566**	**$ 86,566**	**$ -**	**0.00%**
Interest	**4019.5170**	**$ 6,600**	**$ 1,558**	**$ 1,093**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Total Revenue Jail Fund		**$ 211,441**	**$ 194,089**	**$ 175,316**	**$ 86,566**	**$ 86,566**	**$ 86,566**	**$ -**	**0.00%**
OBJECT OF EXPENDITURE									
Supplies	5219.0225	$ -	$ -	$ -	$ -	$ -	$ -	$ -	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	14,639	9,148	6,380	-	41,611	-	-	n/a
Supplies	5225.0225	-	-	-	-	-	-	-	n/a
Repairs Bldgs & Grounds	5225.0362	-	-	-	-	-	-	-	n/a
Supplies	5263.0225	-	-	-	-	-	-	-	n/a
Other Professional Fees	5334.0320	1,715	3,525	650	-	3,386	-	-	n/a
Other Professional Fees	5348.0320	-	263	-	-	-	-	-	n/a
Operating Expenditures Total		**$ 22,354**	**$ 13,198**	**$ 7,030**	**$ -**	**$ 44,997**	**$ -**	**$ -**	**n/a**
Capital Assets Buildings - Jail	5219.0470	$ -	$ -	$ -	$ -	$ -		$ -	n/a
Capital Assets Other - Jail	5219.0473	-	-	7,259	-	-		-	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		**$ -**	**$ -**	**$ 7,259**	**$ -**	**$ -**	**$ -**	**$ -**	**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	82,613	-	-			
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**	**$ 82,613**	**$ 86,566**	**$ 86,566**	**$ 86,566**	**$ -**	**0.00%**
Total Expenditures Jail Fund		**$ 63,306**	**$ 201,765**	**$ 96,902**	**$ 86,566**	**$ 131,563**	**$ 86,566**	**$ -**	**0.00%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 41 NAME: DRUG ENFORCEMENT

DEPT: 73 NAME: DRUG ENFORCEMENT

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
REVENUE SOURCE									
Forfeitures And Seizures	4073.5141	$ 8,640	$ 20,092	$ 48,237	$ 11,500	$ 11,500	$ 11,500	$ -	0.00%
Auction revenue	4073.5150	-	6,590	582	-	-	-	-	n/a
Charges for Services	4073.5190	3,200	4,000	9,105	-	-	-	-	n/a
Interest	4073.5170	4,284	604	-	500	500	500	-	0.00%
Total Revenue Drug Enforcement		**$ 16,124**	**$ 31,286**	**$ 57,924**	**$ 12,000**	**$ 12,000**	**$ 12,000**	**$ -**	**0.00%**
OBJECT OF EXPENDITURE									
Supplies	5273.0225	$ -	$ 6,255	$ 1,340	$ -	$ -	$ -	$ -	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	-	-	12,000	12,000	12,000	-	0.00%
Expendable Equipment	5273.0476	18,581	77,336	-	-	-		-	n/a
Transfer Out	5273.0999	-	30,000	-	-	-	-	-	n/a
Total Expenditures Drug Enforcement		**$ 64,431**	**$ 113,591**	**$ 1,340**	**$ 12,000**	**$ 12,000**	**$ 12,000**	**$ -**	**0.00%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND: 42 NAME: LAW LIBRARY

DEPT: 72 NAME: LAW LIBRARY

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
REVENUE SOURCE									
Fines & Forfeitures	4072.5141	$ 20,241	$ 22,237	$ 20,502	$ 10,000	$ 10,000	$ 22,000	$ 12,000	120.00%
Interest	4072.5170	496	40	44	1,500	1,500	50	(1,450)	-96.67%
Proceeds From Capital	4072.5200	-	-	-	-	-	-	-	n/a
Prior Years Surplus	4072.6000	-	-	-	-	-	8,178		
Total Revenue Law Library		**$ 20,737**	**$ 22,277**	**$ 20,546**	**$ 11,500**	**$ 11,500**	**$ 30,228**	**$ 18,728**	**162.85%**
OBJECT OF EXPENDITURE									
Supplies	5372.0225	$ 20,463	$ 10,476	$ 10,440	$ 11,500	$ 14,608	$ 10,000	$ (1,500)	-13.04%
Accounting	5372.0314	-	-	-	-	-	-	-	n/a
Computer Hardware & Peripheral	5372.0468	-	-	-	-	-		-	n/a
Operating Expenditures Total		**$ 20,463**	**$ 10,476**	**$ 10,440**	**$ 11,500**	**$ 14,608**	**$ 10,000**	**$ (1,500)**	**-13.04%**
Transfers Out - Law Library	5372.0999	**$ -**	**$ -**	**$ 9,092**	**$ -**	**$ -**	**$ 20,228**	$ 20,228	n/a
Transfers Out Total		**$ -**	**$ -**	**$ 9,092**	**$ -**	**$ -**	**$ 20,228**	**$ 20,228**	**n/a**
Total Expenditures Law Library		**$ 20,463**	**$ 10,476**	**$ 19,532**	**$ 11,500**	**$ 14,608**	**$ 30,228**	**$ 18,728**	**162.85%**

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 2012. 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, 2012 - DECEMBER 31, 2012

FUND: 51 NAME: DEBT SERVICE FUND

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
REVENUE SOURCE									
Interest	511000.4000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Intergovernmenal	5140485113	-	-	1,141,259	-	-	-	-	n/a
Transfers In - BJC Medical Center	514048.5998	155,833	151,480	-	-	-	-	-	n/a
Transfers In - Tax Assessors	514011.5998	-	13,276	-	-	-	-	-	n/a
Transfers In - Sheriff's Department	514018.5998	-	693,451	262,123	364,340	364,340	401,363	37,023	10.16%
Transfers In - Jail	514019.5998	-	1,594,730	2,216,774	2,214,947	2,214,947	-	(2,214,947)	-100.00%
Transfers In - JCCI	514025.5998	-	-	14,503	14,503	14,503	13,488	(1,015)	-7.00%
Transfers In - County Agent	514028.5998	-	-	14,472	14,472	14,472	10,854	(3,618)	-25.00%
Transfers In - Maintenance	514039.5998	-	-	13,546	13,546	13,546	15,441	1,895	13.99%
Transfers In - JCCI Fire Brigade	514066.5998	-	193,301	268,517	268,589	268,589	93,515	(175,074)	-65.18%
Transfers In - Debt Service Reserve	514010.5998	-	47,117	-	-	-	-	-	n/a
Transfers In - Fleet Maintenance	514074.5998	-	40,034	9,313	23,945	23,945	21,624	(2,321)	-9.69%
Transfers In - Commerce Sewer Expansion	514076.5998	-	33,168	41,459	33,167	33,167	33,167	-	0.00%
Transfers In - Roads	514026.5998	-	649,695	757,996	647,127	647,127	134,193	(512,934)	-79.26%
Transfers In - Economic Development	514042.5998	-	32,910,896	18,018,253	2,874,248	2,874,248	4,997,035	2,122,787	73.86%
Transfers In - Courthouse	514021.5998	-	1,782,069	1,818,246	1,817,502	1,817,502	1,731,964	(85,538)	-4.71%
Proceeds From Borrowing	511000.4100	-	-					-	n/a
Total Revenue Debt Service Fund		**$ 155,833**	**$ 38,109,217**	**$ 24,576,461**	**$ 8,286,386**	**$ 8,286,386**	**$ 7,452,644**	**(833,742)**	**-10.06%**
OBJECT OF EXPENDITURE									
Debt Service - Principal	511000.5000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Debt Service - Interest	511000.5001	-	-	-	-	-	-	-	n/a
BJC Hospital Debt Service - Principal	515548.0477	101,250	101,250	1,117,500	-	-	-	-	n/a
BJC Hospital Debt Service - Interest	515548.0478	54,583	50,229	23,759	-	-	-	-	n/a
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	13,975	13,975	10,854	(3,121)	-22.33%
County Agent Debt Service - Interest	515128.0478	-	533	849	497	497	-	(497)	-100.00%
Maintenance Debt Service - Principal	515139.0477	-	2,887	12,752	13,080	13,080	15,198	2,118	16.19%
Maintenance Debt Service - Interest	515139.0478	-	499	794	465	465	243	(223)	-47.90%
Sheriff's Dept. Debt Service - Principal	515218.0477	-	513,136	426,693	350,657	350,657	387,257	36,600	10.44%
Sheriff's Dept. Debt Service - Interest	515218.0478	-	25,666	18,234	13,683	13,683	14,106	423	3.09%
Jail Debt Service - Principal	515219.0477	-	-	634,650	659,958	659,958	-	(659,958)	-100.00%
Jail Debt Service - Interest	515219.0478	-	1,594,730	1,582,124	1,554,989	1,554,989	-	(1,554,989)	-100.00%
JCCI Debt Service - Principal	515225.0477	-	3,091	13,652	14,005	14,005	13,230	(775)	-5.53%
JCCI Debt Service - Interest	515225.0478	-	534	851	498	498	258	(241)	-48.26%
JCCI Fire Brig. Debt Service - Principal	515266.0477	-	-	76,875	80,028	80,028	-	(80,028)	-100.00%
JCCI Fire Brig. Debt Service - Interest	515266.0478	-	193,301	191,642	188,561	188,561	93,515	(95,046)	-50.41%
Road Dept. Debt Service - Principal	515426.0477	-	621,399	733,414	632,273	632,273	131,481	(500,793)	-79.21%
Road Dept. Debt Service - Interest	515426.0478	-	55,371	37,471	14,854	14,854	2,712	(12,141)	-81.74%
Courthouse Debt Service - Principal	515121.0477	-	565,000	618,475	640,014	640,014	625,000	(15,014)	-2.35%
Courthouse Debt Service - Interest	515121.0478	-	1,219,485	1,199,772	1,177,487	1,177,487	1,106,964	(70,523)	-5.99%
Economic Dev. Debt Service - Principal	515142.0477	-	30,120,000	16,335,000	765,000	765,000	2,915,000	2,150,000	281.05%
Economic Dev. Debt Service - Interest	515142.0478	-	2,790,896	1,683,253	2,109,248	2,109,248	2,082,035	(27,213)	-1.29%
Fleet Maintenance Debt Service - Principal	515474.0477	-	1,985	12,178	22,842	22,842	21,076	(1,766)	-7.73%
Fleet Maintenance Debt Service - Interest	515474.0478	-	343	792	1,104	1,104	548	(556)	-50.34%
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	24,995	24,995	26,346	1,351	5.41%
Commerce Sewer Debt Service - Interest	515576.0478	-	13,521	9,454	8,172	8,172	6,821	(1,351)	-16.54%
Total Expenditures Debt Service Fund		**$ 155,833**	**$ 37,918,157**	**$ 24,767,520**	**$ 8,286,386**	**$ 8,286,386**	**$ 7,452,644**	**$ (833,743)**	**-10.06%**

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 been included within the newly established Capital Projects Fund where the 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 FY2012.

Approved Capital Expenditures for FY 2012:

Public Safety/Sheriff – No allocation for FY 2012
The Sheriff's Departmental annual appropriation for fleet replacement was not budgeted for FY 2012 as the fleet is in very good shape for the year and the Ford Crown Victoria Production has ended. With the election of a new Sheriff in 2012, it will be his/her choice on which model to replace the Ford Crown Victorias with beginning in 2013.

Fleet Replacement - $35,000
Provides for replacement of 1 vehicle of the County's fleet, a Ford F-250 truck.

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

Road Department - $120,000
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, it was eliminated for overall-budget cost-reduction measures. In FY 2012 there is $120,000 allocation for a new slope mower.

Transfers Out - $2,125,000
The Capital Projects Fund also includes a transfer out of $2,125,000. This transfer out to the Debt Service Fund will be used to service the principal on the Series 2009 A&B Economic Development Bonds.

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES

FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012

FUND NAME: CAPITAL PROJECTS[1]

APPROVED CAPITAL PROJECT REQUESTS

		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
	Number								
REVENUE SOURCE									n/a
Transfers In	72.4021.5998	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Gov Deals - Non Taxable Sales	72.4010.5170	-	-	4,677	-	-	-	-	n/a
Sale of Surplus Property - Other	72.4010.5171	-	-	2,288	-	-	-	-	n/a
Sale of Capital Assets	72.4010.5172	-	43,976	53,082	-			-	n/a
Vendor Compensation	72.4010.5173	-	48	127	-			-	n/a
Proceeds From Capital Leases	72.4010.5200	-	888,090	-	851,500	851,500	280,000	(571,500)	-67.12%
Proceeds From Capital Leases	72.4018.5200		575,000	475,000	-			-	n/a
Proceeds From Insurance Claims	72.4018.5201	-	28,023	-	-			-	n/a
Proceeds From Capital Leases	72.4022.5200	-	-	150,000	-	-	-	-	n/a
Proceeds From Capital Leases	72.4026.5200	-	-	149,000	-	-	120,000	120,000	n/a
Proceeds From Capital Leases	72.4074.5200	-	-	42,303	-	-	-	-	n/a
Prior Year Fund Balance	73.4042.6000	-	-	-	119,513	119,513	2,125,000	2,005,487	1678.05%
Total Revenues		**$ -**	**$ 1,535,138**	**$ 876,477**	**$ 971,013**	**$ 971,013**	**$2,525,000**	**$ 1,553,987**	**160.04%**

		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Miscellaneous	72.5110.0352	$ -	$ 3,340	$ 389	$ -	$ -	$ -	$ -	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 Assests - Autos	72.5474.0471	-	26,640	43,608	41,500	41,500	$ 35,000	(6,500)	-15.66%
Sheriff - Capital Assets - Autos	72.5218.0471	-	474,107	564,260	565,000	565,000	-	(565,000)	-100.00%
EMS - Capital Assets - Autos	72.5222.0471	-	130,328	223,876	245,000	245,000	245,000	-	0.00%
EMS - Capital Assets - Other	72.5222.0473	-	-	62,812	-	-	-	-	n/a
EMS - Expendable Equipment	72.5222.0476	-	-	13,142	-	-	-	-	n/a
CI - Capital Assets - Autos	72.5225.0471	-	41,488	-	-	-	-	-	n/a
Road Dept. - Capital Assets - Autos	72.5426.0471	-	228,087	99,204	-	-	-	-	n/a
Road Dept. - Capital Assets - Other	72.5426.0473	-	79,724	77,252	-	-	120,000	120,000	n/a
Road Dept. - Expendable Equipment	72.5426.0476	-	9,158	12,780	-	-	-	-	n/a
Transfers Out	73.5142.0999	-	40,034	-	119,513	119,513	2,125,000	2,005,487	1678.05%
Total Capital Expenditures		**$ -**	**$ 1,113,054**	**$1,097,323**	**$ 971,013**	**$ 971,013**	**$2,525,000**	**$ 1,553,987**	**160.04%**

(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 had been estimated to collect $8,500,000 per year or $51,000,000 over the six-year period. However, the actual amount was $53,218,317 or $2,218,317 over the original estimate.

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 V Projects Budget Overview

The SPLOST Capital Projects Fund 2012 Budget has increased $2,273,736 or 35.43% from the 2011 Approved Budget due to voter approval of the SPLOST V referendum on November 2, 2010. The 1% Special Purpose Local Option Sales Tax, that commenced on July 1, 2011, is estimated to yield $47,520,000 over a six year period. The following is a breakdown of categories that will receive SPLOST dollars in 2012:

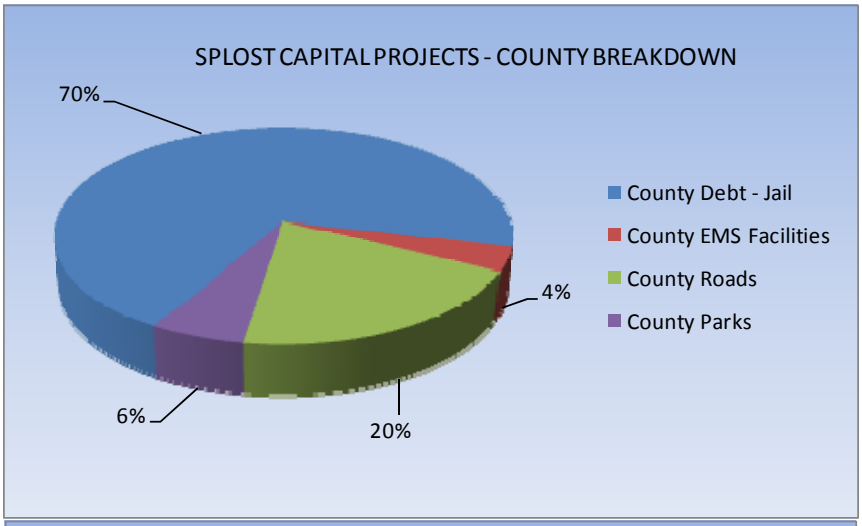
1. $3,957,943 has been allocated for a partial refunding of the S2007A Revenue Bonds that were originally issued to finance construction of the Jail. This debt reduction was approved by the voters as a Level 1, county-wide, project.
2. $200,000 has been allocated for satellite emergency medical services facilities.
3. $1,133,333 has been allocated for base and paving, resurfacing and clean-up of the county's roads and bridges.
4. $333,333 has been allocated for improvements to existing parks.
5. $2,295,391 has been allocated for improvements within the county's municipalities in the areas of land acquisition, public facilities, libraries, recreation, roads, water and sewerage.

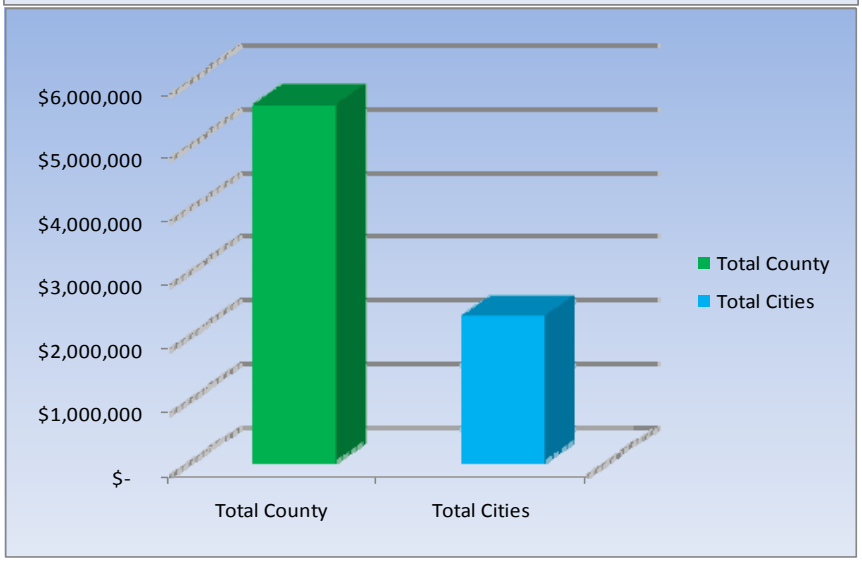
Additionally, transfers-out have decreased $2,214,947 due to eliminating the transfer-out from the SPLOST Capital Projects Fund to the Debt Service fund. The debt service expenditures will now be shown within the capital projects fund due to state law requirements. Moreover, $771,183 of prior years surplus' is being appropriated to service the un-refunded portion of the 2007A revenue bonds used that were issued, in part, to fund construction of the Jackson County Judicial Facility.

SPLOST- COUNTY PROJECT DISTRIBUTION
(July 1, 2011-June 30, 2017)

SPLOST V

		Total SPLOST Budget	% of Total
County Debt	$	23,747,657	50.0%
County EMS		1,200,000	2.5%
County Roads		6,800,000	14.3%
County Parks		2,000,000	4.2%
Total County		33,747,657	71.0%
City Roads	$	4,028,769	8.5%
City Libraries		450,056	0.9%
City Water		4,068,549	8.6%
City Recreation		4,130,027	8.7%
City Facilities		1,094,941	2.3%
Total Cities	$	13,772,343	29.0%
SPLOST V Totals	***$***	***47,520,000***	100.0%

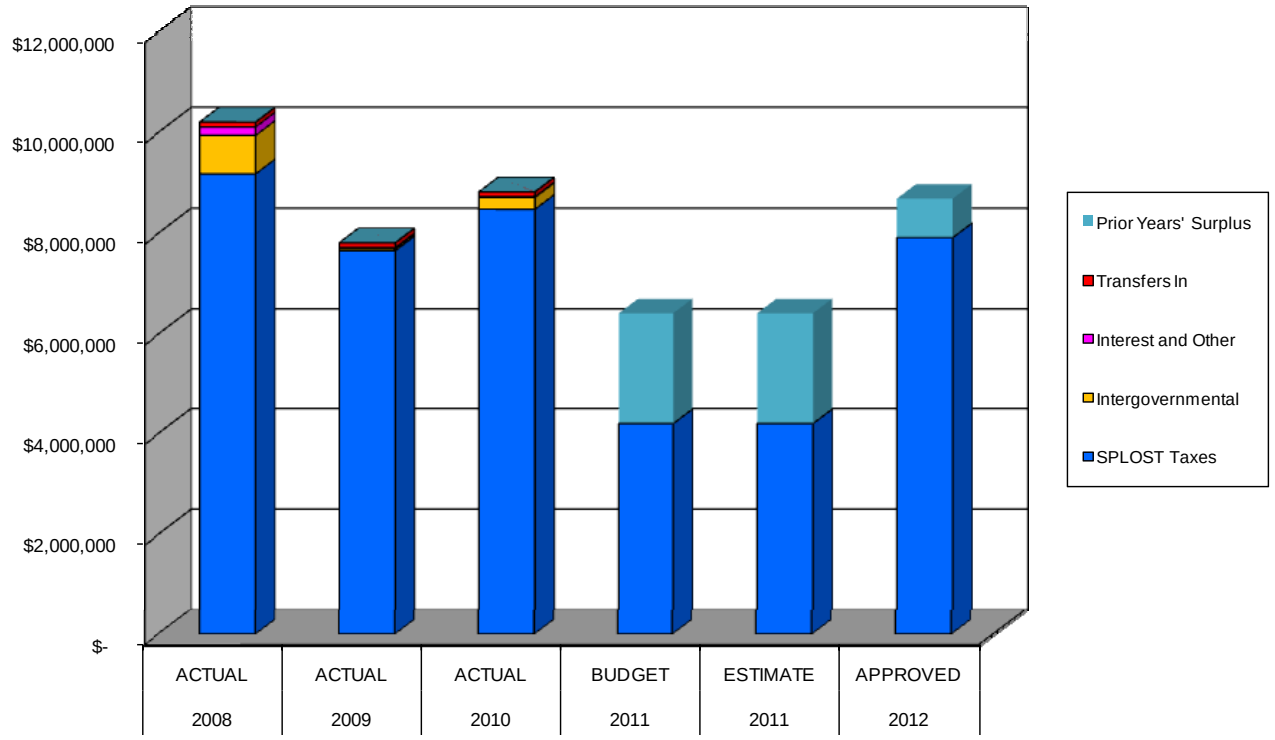




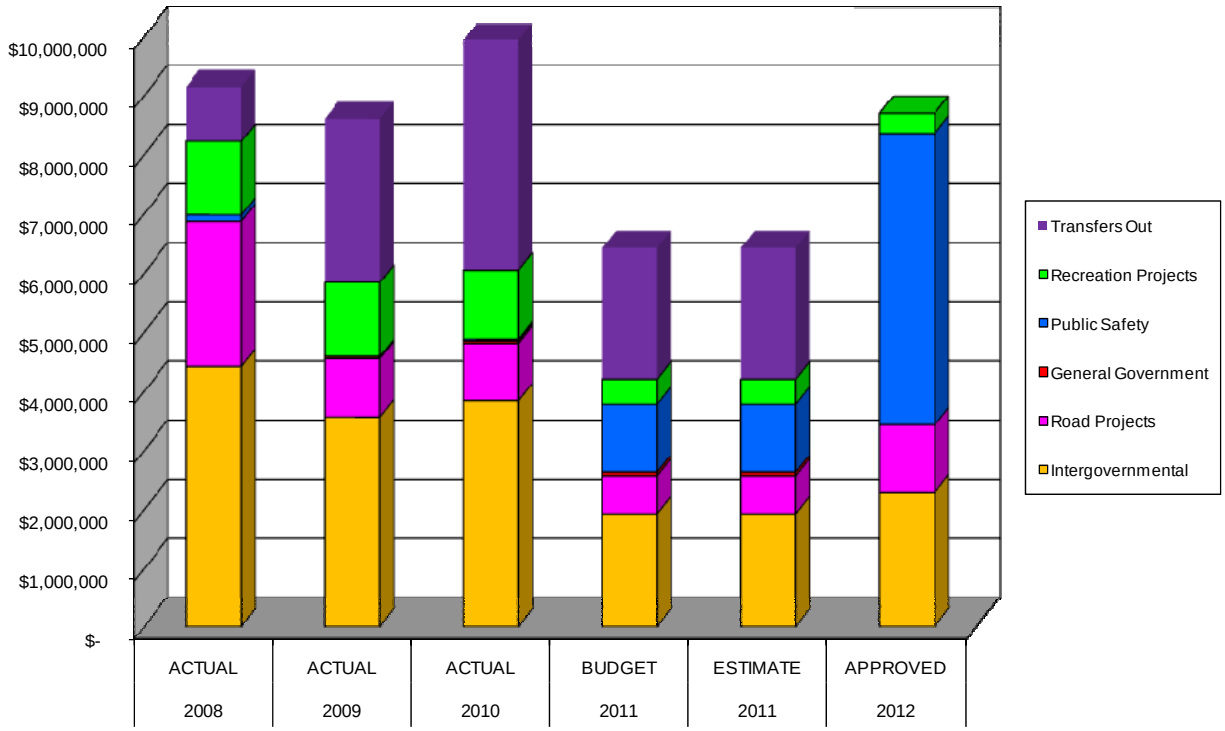
SPLOST - CAPITAL PROJECTS FUNDS HISTORY (SPLOST #4 & #5)

	2008	2009	2010	2011	2011	2012	DIFFERENCE	PERCENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2012-2011	CHANGE
REVENUE SOURCE								
Taxes	$ 9,183,845	$ 7,660,219	$ 8,483,818	$ 4,202,501	$ 4,202,501	$ 7,920,000	$ 3,717,500	88.46%
Intergovernmental	763,181	39,050	234,710	-	-	-	-	n/a
Interest and Other	166,965	22,327	12,937	-	-	-	-	n/a
Transfers In	95,000	95,000	95,000	-	-	-	-	n/a
Prior Years' Surplus	-	-	-	2,214,947	2,214,947	771,183	(1,443,764)	-65.18%
Total Revenue SPLOST Fund	**$ 10,208,991**	**$ 7,816,596**	**$ 8,826,465**	**$ 6,417,448**	**$ 6,417,448**	**$ 8,691,183**	**$ 2,273,736**	**35.43%**
	2008	2009	2010	2011	2011	2012	DIFFERENCE	PERCENT
OBJECT OF EXPENDITURE	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2012-2011	CHANGE
Intergovernmental	$ 4,414,733	$ 3,565,151	$ 3,838,276	$ 1,922,698	$ 1,922,698	$ 2,295,391	$ 372,693	19.38%
Road Projects	2,453,480	984,720	970,661	643,331	643,331	1,133,333	490,002	76.17%
Recreation Projects	1,243,435	1,253,792	1,167,126	425,127	425,127	333,333	(91,794)	-21.59%
General Government	-	33,456	39,161	63,757	63,757	-	(63,757)	-100.00%
Public Safety	107,840	-	31,421	1,147,589	1,147,589	4,929,126	3,781,538	329.52%
Transfers Out	915,134	2,759,958	3,897,169	2,214,947	2,214,947	-	(2,214,947)	-100.00%
Total Expenditures SPLOST Fund	**$ 9,134,621**	**$ 8,597,077**	**$ 9,943,814**	**$ 6,417,448**	**$ 6,417,448**	**$ 8,691,183**	**$ 2,273,736**	**35.43%**

SPLOST Capital Projects Fund- Revenues and Other Financing



SPLOST - Capital Projects Funds Expenditures and Other Financing Uses



COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES

Fiscal Year: January 01, 2012 - December 31, 2012

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

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
REVENUE SOURCE									
SPLOST - Facilities Cities	5040105172	$ 353,648	$ 294,976	$ 326,691	$ 163,657	$ 163,657	$ 182,490	$ 18,833	11.51%
SPLOST - Public Safety Facilities	5040105173	643,061	536,375	594,044	297,589	297,589	200,000	(97,589)	-32.79%
SPLOST - Libraries	5040105174	45,933	38,313	42,432	21,257	21,257		(21,257)	-100.00%
SPLOST - Libraries Cities	5040105171	-	-	-	-	-	75,009	75,009	n/a
SPLOST - Water (JCBOC)	5040105175	1,492,819	1,245,156	1,379,031	643,331	643,331	-	(643,331)	-100.00%
SPLOST - Fire Training	5040105176	-	-	-	-	-	-	-	n/a
SPLOST - Water Cities	5040105177	1,165,906	972,479	1,077,036	539,546	539,546	678,092	138,547	25.68%
SPLOST - Roads Cities	5040105178	798,158	665,741	737,320	369,363	369,363	671,462	302,099	81.79%
SPLOST - Recreation Cities	5040105179	344,235	287,126	317,996	159,302	159,302	688,338	529,037	332.10%
SPLOST - Jail Facility	5040195176	1,836,769	1,532,044	1,696,764	850,000	850,000	3,957,943	3,107,943	365.64%
SPLOST-Roads (JCBOC)	5040265177	1,492,820	1,245,157	1,379,031	690,831	690,831	1,133,333	442,502	64.05%
SPLOST-Health & Welfare Facilities	5040275177	91,839	76,602	84,838	42,500	42,500	-	(42,500)	-100.00%
SPLOST-Parks And Recreation	5040575177	918,658	766,250	848,635	425,127	425,127	333,333	(91,794)	-21.59%
Total Taxes		**$ 9,183,845**	**$ 7,660,219**	**$ 8,483,818**	**$ 4,202,501**	**$ 4,202,501**	**$ 7,920,000**	**$ 3,717,500**	88.46%
Intergovernmental									
St Grants-Road Projects	5040265112	$ 759,668	$ 39,050	$ 194,710	$ -	$ -	$ -	$ -	n/a
Intergovernmental Revenue	5040265113	3,513	-		-	-	-	-	n/a
Intergovernmental Revenue	5040275113	-	-		-	-	-	-	n/a
Intergovernmental Revenue	5040575113	-	-	40,000	-	-	-	-	n/a
Total Intergovernmental		**$ 763,181**	**$ 39,050**	**$ 234,710**	**$ -**	**$ -**	**$ -**	**$ -**	n/a
Other									
Interest	5040105170	$ 104,561	$ 22,327	$ 12,937	$ -	$ -	$ -	$ -	n/a
Donations	5040105180	-	-		-	-	-	-	n/a
Sales Discounts	5040225202	-	-		-	-	-	-	n/a
Prior Year Surplus	5040106000	-	-		-	-	-	-	n/a
Capital Contribution	5040575990	62,404	-		-	-	-	-	n/a
Developer Contributions	5040265114	-	-		-	-	-	-	n/a
Total Other		**$ 166,965**	**$ 22,327**	**$ 12,937**	**$ -**	**$ -**	**$ -**	**$ -**	n/a
Other Financing Sources/Transfers-in									
Transfers In - From Component Units	5040105998	$ -	$ -		$ -	$ -	$ -	$ -	n/a
Transfers In - Jail Project	5040195176	-	-		-	-	-	-	n/a
Trabsfers In - EMS	5040225998	-	-		-	-	-	-	n/a
Transfers In - Road Projects	5040265998	95,000	95,000	95,000	-	-	-	-	n/a
Transfers In	5040575998	-	-		-	-	-	-	n/a
Transfers In - Fire Training Facility	5040665998	-	-		-	-	-	-	n/a
Prior Years' Surplus		-	-		2,214,947	2,214,947	771,183	(1,443,764)	-65.18%
Total Transfers In		**$ 95,000**	**$ 95,000**	**$ 95,000**	**$ 2,214,947**	**$ 2,214,947**	**$ 771,183**	**$ (1,443,764)**	-65.18%
Total Revenues		**$ 10,208,991**	**$ 7,816,596**	**$ 8,826,465**	**$ 6,417,448**	**$ 6,417,448**	**$ 8,691,183**	**$ 2,273,736**	**35.43%**

SPREADSHEET CONTINUED ON NEXT PAGE…

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES

Fiscal Year: January 01, 2012 - December 31, 2012

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

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENDITURE									
Public Utility/Intergovernmental									
Intergovernmental Allocation	5051100000	$ 2,669,625	$ 2,221,130	$ 2,459,245	$ 1,231,867	$ 1,231,867	$ 2,295,391	$ 1,063,524	86.33%
Intergovernmental Allocation	5054260000	40,000	98,865	-	-	-	-	-	n/a
Water & Sewerage Authority	5051100001	1,492,819	1,245,156	1,379,031	690,831	690,831	-	(690,831)	-100.00%
Intergovernmental Allocation	5055800000	52,929	-	-	-	-	-	-	n/a
Intergovernmental Allocation	5056440000	159,360	-	-	-	-	-	-	n/a
Total Public Utility/Intergovernmental		**$ 4,414,733**	**$ 3,565,151**	**$ 3,838,276**	**$ 1,922,698**	**$ 1,922,698**	**$ 2,295,391**	**$ 372,693**	19.38%
Transportation									
Community Promotions	5051530352	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Contingency (To be allocated)	5054260475	-	-	-	595,831	595,831	-	(595,831)	-100.00%
Supplies	5054260225	3,544	-		-	-	-	-	n/a
Stone	5054260254	-	-	109	-	-	-	-	n/a
Annual Pavement Maintenance Program	5054260257	-	-	6,660	47,500	47,500	1,133,333	1,085,833	2285.96%
Special Road Projects	5054260258	459	-	71,372	-	-	-	-	n/a
LARP Projects	5054260259	-	34,917	403,557			-		
Traffic Stripe	5054260260	-	-	3,695	-	-	-	-	n/a
BRZLB 157(10) Jefferson River Road	5054260407	13,410	-		-	-	-	-	n/a
Pocket Road	5054260409	79,629	-		-	-	-	-	n/a
Galilee Church Road	5054260507	30,441	-		-	-	-	-	n/a
W. H. Hayes Road	5054260508	162,919	-		-	-	-	-	n/a
Brooks Road	5054260518	252,552	-		-	-	-	-	n/a
Wayne Poultry Road	5054260550	-	10,383		-	-	-	-	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	18,765	-	-	-	-	n/a
Galilee Church Road ROW	5054260555	-	-	2,009	-	-	-	-	n/a
Galilee Church Road Utilities/Construct	5054260556	-	2,602		-	-	-	-	n/a
Mary Collier Rd	5054260558	389,941	-		-	-	-	-	n/a
Sanford Road	5054260559	185,646	-		-	-	-	-	n/a
Lipscomb Bridge	5054260601	-	-	196,370	-	-	-	-	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	7,195	-	-	-	-	n/a
SR 124& 332 Signal. Construction	5054260604	-	-	122,251	-	-	-	-	n/a
Diamond Hill Ch Rd Bridge Constructior	5054260605	-	-	74,585	-	-	-	-	n/a
Diamond Hill Ch Rd Bridge Engineering	5054260606	-	-	3,027	-	-	-	-	n/a
Dixon Bridge - Construction	5054260607	-	-	556	-	-	-	-	n/a
Dixon Bridge - Engineering	5054260608	-	-	9,696	-	-	-	-	n/a
Whitaker Downs Sidewalk Improvement	5054260800	-	2,340	-	-	-	-	-	n/a
Gaillee Church Rd - Oversight/Mgmt	5054260801	-	1,777	1,222	-	-	-	-	n/a
Gum Springs - Engineering	5054260802	-	-	38,298	-	-	-	-	n/a
Gum Springs - ROW	5054260803	-	-	1,049	-	-	-	-	n/a
Gum Springs - Construction	5054260804	-	-	10,245	-	-	-	-	n/a
Total Transportation Projects		**$ 2,453,480**	**$ 984,720**	**$ 970,661**	**$ 643,331**	**$ 643,331**	**$ 1,133,333**	**$ 490,002**	**76.17%**

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COUNTY OF JACKSON									
ANNUAL BUDGET ESTIMATE - REVENUES & EXPENDITURES									
Fiscal Year: January 01, 2012 - December 31, 2012									
FUND: 50 NAME: SPECIAL PURPOSE LOCAL OPTION SALES TAX CAPITAL PROJECTS FUND									
		2008	2009	2010	2011	2011	2012	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	APPROVED	2012-2011	CHANGE
OBJECT OF EXPENDITURE									
Recreation									
Hurricane Shoals Renovation	5056320500	$ -	$ -		$ -	$ -	$ -	$ -	n/a
Hurricane Shoals Supplies	5056320225	14,636	9,495					-	n/a
Miniature Golf Course	5056320501	153,001	-		-	-	-	-	n/a
HSP Museum/Conference Center	5056320502	-	7,092		-	-	-	-	n/a
Sell's Mill Park - Engineering	5056320507	-	-	2,727	-	-	-	-	n/a
Sell's Mill Park - Construction	5056320508	-	-	32,748	-	-	-	-	n/a
Intergovernmental	5056570000	-	80,000		-	-	-	-	n/a
Supplies	5056570225	4,024	8,733	244	-	-	-	-	n/a
Other Professional Fees	5056570320	-	-	1,479	-	-	-	-	n/a
Miscellaneous	5056570352	300	(100)	300	-	-	-	-	n/a
Construction In Progress	5056570469	-	-	-	425,127	425,127	333,333	(91,794)	-21.59%
Expendable Equipment - Rec	5056570476	-	134,910	7,124	-	-	-	-	n/a
Recreation Master Plan	5056570481	-	-	8,400	-	-	-	-	n/a
East Jackson Park @ Nicholson	5056570506	834,663	555,080	-	-	-	-	-	n/a
Mountain Creek Park Improvements	5056570511	-	11,638		-	-	-	-	n/a
Hoschton Ball Park	5056570514	-	-	929,902	-	-	-	-	n/a
Capital Assets Autos	5056570471	39,129	-		-	-	-	-	n/a
Capital Assets Other	5056570473	25,876	32,933		-	-	-	-	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		-	-	-	-	n/a
Hoschton Ball Park	5056570514	-	386,636		-	-	-	-	n/a
East Jackson Project Mgmt	5056570515	-	3,526	17,792	-	-	-	-	n/a
EJP WT - Landscaping & Misc Fixtures	5056570516	-	35	-	-	-	-	-	n/a
EJP WT - Depreciable Land Improv.	5056570517	-	-	80,984	-	-	-	-	n/a
EJP WT Non-Depreciable Land Improv.	5056570518	-	-	4,712	-	-	-	-	n/a
West Jackson Middle Athletic Design	5056570519	-	-	8,750	-	-	-	-	n/a
West Jackson Gym Improvements	5056570520	-	-	69,487	-	-	-	-	n/a
West Jackson Park - Engineering	5056570521	-	-	2,379	-	-	-	-	n/a
West Jackson Park - Construction	5056570522	-	-	98	-	-	-	-	n/a
Total Recreation Projects		**$ 1,243,435**	**$ 1,253,792**	**$ 1,167,126**	**$ 425,127**	**$ 425,127**	**$ 333,333**	**$ (91,794)**	**-21.59%**
General Government									
Construction In Progress	5052660469	-	-	-	-	-	-	**$ -**	n/a
Libraries - Intergovernmental	5056440000	-	33,456	39,161			-		
Libraries Trasfers Out	5056440999	-	-	-	21,257	21,257	-	(21,257)	-100.00%
Commerce Health Department	5055270470	-	-	-	42,500	42,500	-	(42,500)	-100.00%
Total General Government		**$ -**	**$ 33,456**	**$ 39,161**	**$ 63,757**	**$ 63,757**	**$ -**	**$ (63,757)**	**-100.00%**
Public Safety									
Animal Shelter	5052690469	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**	n/a
Level I Countywide Jail	5052190469	-	-	-	850,000	850,000	-	(850,000)	-100.00%
Contingency	5052190475	-	-	-	-	-	3,271,343	3,271,343	n/a
Interest	5052190478	-	-	-	-	-	1,457,783	1,457,783	n/a
Capital Assets Autos	5052220471	107,840	-	-	-	-	-	-	n/a
West Jackson EMS Station	5052220499	-	-	3,950	-	-	-	-	n/a
West Jackson EMS Station	5052220500	-	-	27,471	-	-	-	-	n/a
Public Safety Facilities	5052220469	-	-	-	297,589	297,589	200,000	(97,589)	-32.79%
Total Public Safety		**$ 107,840**	**$ -**	**$ 31,421**	**$ 1,147,589**	**$ 1,147,589**	**$ 4,929,126**	**$ 3,781,538**	**329.52%**
Other Financing Sources/Uses									
Transfers Out - Jail Project to GF	5052190999	$ 823,534	$ 2,566,658	$ 2,216,774	$ 2,214,947	$ 2,214,947	$ -	$ (2,214,947)	-100.00%
Transfers Out - Fire Training Facility	5052660999	91,600	193,301	1,680,395	-	-	-	-	n/a
Total SPLOST Expenditures		**$ 9,134,621**	**$ 8,597,077**	**$ 9,943,814**	**$ 6,417,448**	**$ 6,417,448**	**$ 8,691,183**	**$ 2,273,736**	**35.43%**

SPLOST V Projects Budget Specific Highlights

At the time the Fiscal Year 2012 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. SPLOST V commenced on July 1, 2011.

Community Service/Recreation

East Jackson Park Tennis Courts and Signage - $100,000
The tennis courts addition with new signage represents another phase of the large multi-use East Jackson Park that opened in 2009.

West Jackson Park Tennis Courts - $55,000
The tennis courts will be another great phase to a recently expanded multi-use park in the West Jackson area that gained expanded parking, batting cages, and other improvements in 2011 under SPLOST IV.

Hurricane Shoals Park Playground - $25,000
The addition of a playground at the County's premier multi-use passive park, historical complex, and event center is the first SPLOST project performed since the miniature golf course was added in 2008.

Water Line for Jackson County Equestrian Center - $20,000
There is a need for a new water line to be run to the Jackson County Equestrian Center that opened in 2008 from SPLOST IV funds.

Note only $200,000 of the SPLOST V proceeds for FY 2012 has been approved for explicit project purposes. The remaining budgeted amount of $133,333 will be accumulated in a contingency capacity.

Public Safety

Jackson County Jail Debt- $3,957,943
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 cost approximately $33 million to construct and outfit.

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 $3,957,943 will be used to pay this debt.

Public Safety Facilities – $200,000

$200,000 has been included for improvements to Public Safety Facilities. These funds will be used to construct new Emergency Medical Service Stations.

Public Utilities/Intergovernmental

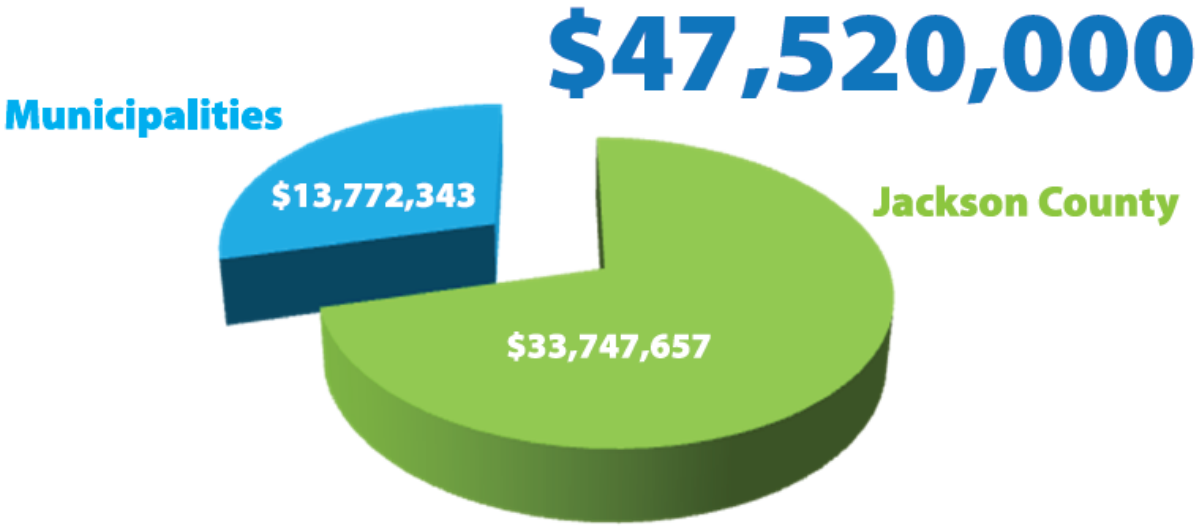
Intergovernmental - $2,295,391
Based on anticipated SPLOST Revenues, the county will transfer approximately $2,295,391 in intergovernmental payments to the various municipalities within Jackson County for capital improvements. Information pertaining to how the municipal governments of the cities of Arcade, Braselton, Commerce, Jefferson, Hoschton, Maysville, Nicholson, Pendergrass, and Talmo plan to expend their funds for capital information can be obtained by contacting those governments directly. For your convenience a contact list has been provided in section XV on page 11 of this document.

Transportation

Roads - $1,133,333

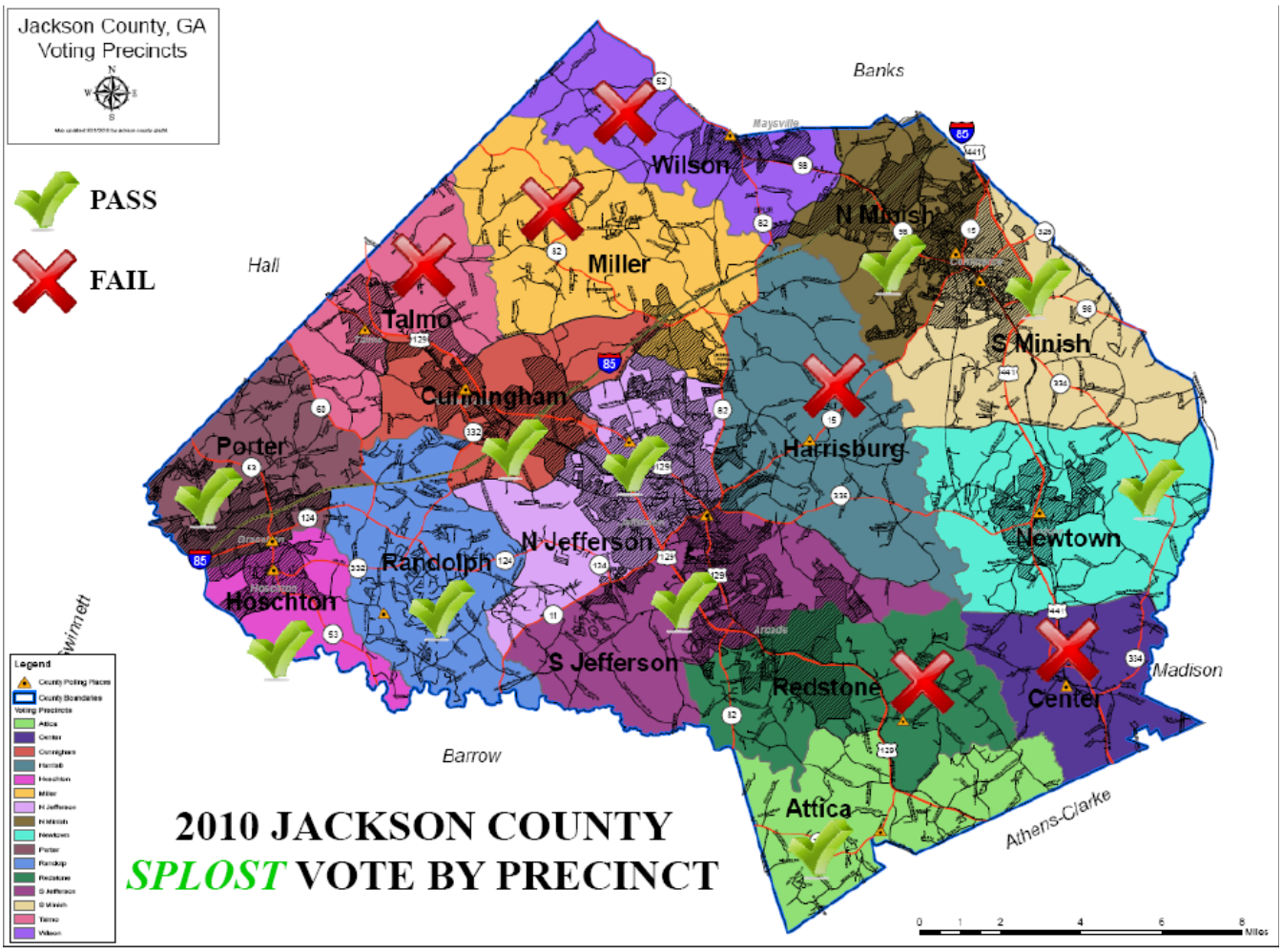
At the time of printing, the Jackson County Road Department has not yet received a list of approved transportation enhancement project from the GADOT for FY 2012. As you will note under the Approved 2011 Capital Project Budget, SPLOST funds for transportation purposes in the amount of $643,331 have been 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.

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 began on 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:

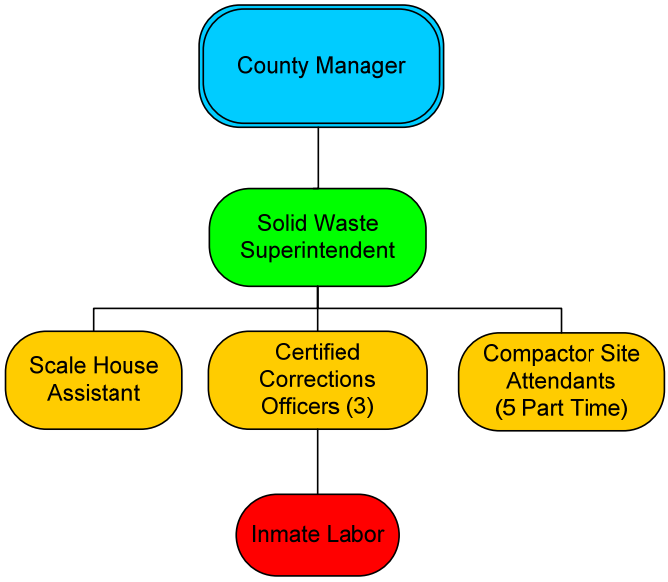
Solid Waste Disposal Facility – to account for the provision of Solid Waste Disposal Services to the residents of the County. Solid Waste Disposal Facility is comprised of a transfer station and related collection facilities. All activities necessary to provide such services are accounted for in this 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 FY12:

- 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:

	2008 Actual	2009 Actual	2010 Actual	2011 Estimate	2012 Forecast
Workload Measures					
Total Billable Tonnage through Transfer Station	17,825	19,859	20,883	23,320	24,500
Compactor Site Tonnage	347	333	300	310	320
Roadside Disposal Tonnage	1,500	5,523	1,888	445	470
Recyling tonnage	-	800	820	840	860

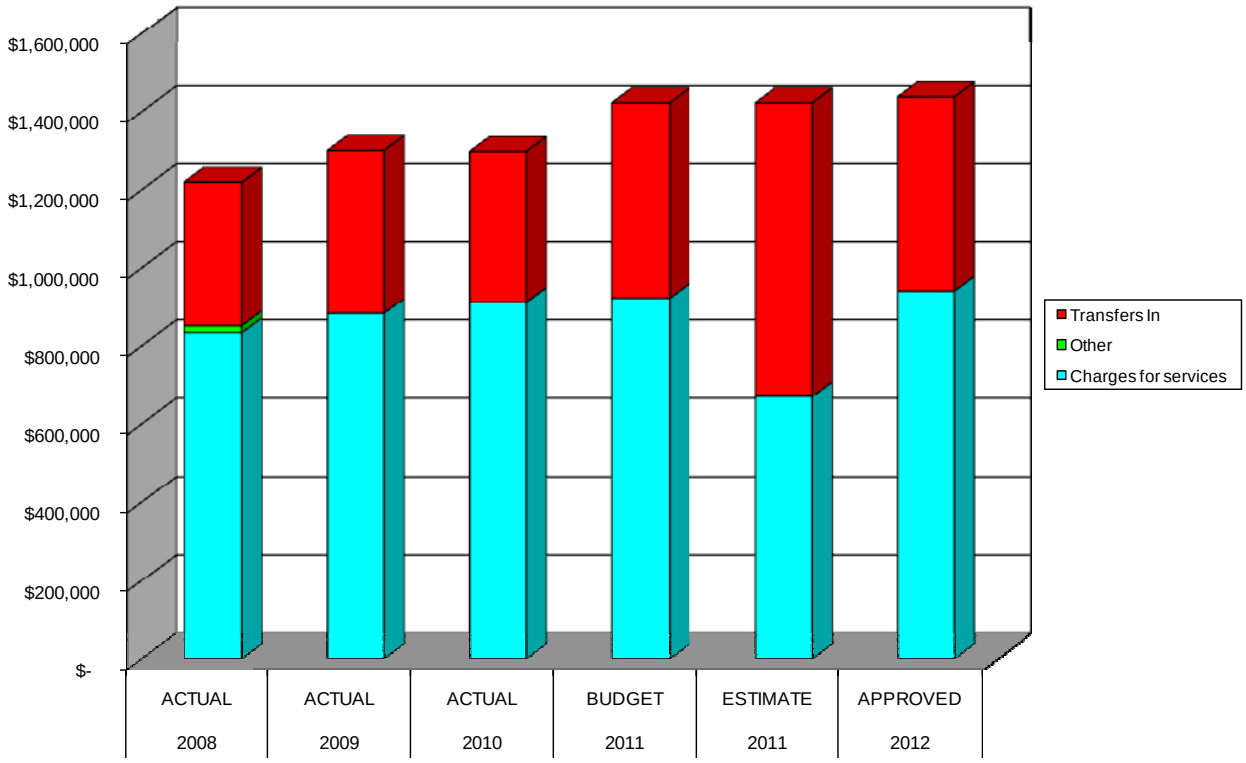
HISTORICAL INFORMATION AND APPROVED 2012 DEPARTMENTAL REVENUE

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - REVENUES
FISCAL YEAR: JANUARY 01, 2012 - DECEMBER 31, 2012
FUND: 30 NAME: SOLID WASTE DISPOSAL FACILITY
DEPT: 36 NAME: TRANSFER STATION

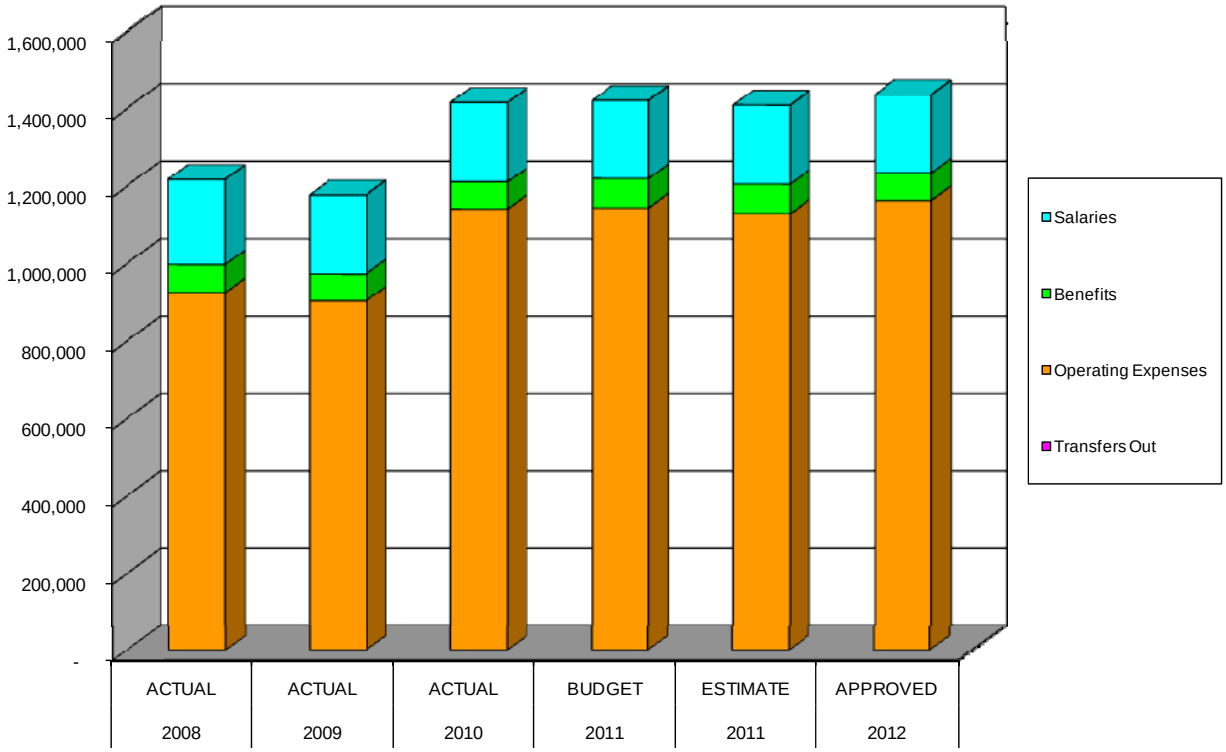
REVENUE SOURCE	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
Charges for services	$ 833,488	$ 883,202	$ 912,037	$ 922,800	$ 671,036	$ 941,256	**$ 18,456**	2.00%
Other	18,027	-	-	-	-	-	-	n/a
Transfers In	367,279	416,102	384,453	499,828	751,592	496,589	(3,239)	-0.65%
Total Revenues Transfer Station	**$ 1,218,794**	**$ 1,299,304**	**$ 1,296,490**	**$ 1,422,628**	**$ 1,422,628**	**$ 1,437,845**	**$ 15,217**	**1.07%**

OBJECT OF EXPENSES	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
Salaries	$ 220,110	$ 203,993	$ 205,077	$ 201,603	$ 204,022	$ 202,343	740.00	0.37%
Benefits	72,222	69,598	69,455	75,692	75,692	71,121	(4,571.34)	-6.04%
Operating Expenses	926,462	904,849	1,142,825	1,145,333	1,130,689	1,164,381	19,048.00	1.66%
Transfers Out	-	-	-	-	-	-	-	n/a
Total Transfer Station Expenses	**$ 1,218,794**	**$ 1,178,440**	**$ 1,417,357**	**$ 1,422,628**	**$ 1,410,403**	**$ 1,437,845**	**$ 15,217**	**1.07%**

Transfer Station Revenues and Transfers In



Transfer Station Expenses and Transfers Out



***TRANSFER STATION FY12 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.

- 0.37% or $740 increase in salaries primarily due to:
  - Slight increase in part-time salaries.
- 6.04% or $4,571 decrease in benefits primarily due to:
  - 28.42% or $10,811 decrease in health insurance due to coverage adjustments within the department.
- 1.66% or $19,048 increase in operating expenses primarily due to:
  - 2.01% or $19,600 increase in the Waste Management Contract.
  - 40% or $2,000 decrease in bad debt expense.
  - $1,548 allocation in operating leases for a new copier in the scale house.
- Total increase of 1.07% or $15,217.
  - 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, 2012 - DECEMBER 31, 2012

FUND: 30 NAME: SOLID WASTE DISPOSAL FACILITY

DEPT: 36 NAME: TRANSFER STATION

	NUMBER	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 APPROVED	DIFFERENCE 2012-2011	PERCENT CHANGE
OBJECT OF EXPENSES	**5536**								
Salaries - Regular	5536.0102	167,380	164,153	187,937	183,843	183,843	183,843	$ -	0.00%
Salaries - Part Time	5536.0103	30,352	25,661	15,965	15,260	15,965	16,000	740	4.85%
Salaries - Overtime	5536.0105	22,378	14,178	1,175	2,500	4,214	2,500	-	0.00%
Salaries Total		**$ 220,110**	**$ 203,993**	**$ 205,077**	**$ 201,603**	**$ 204,022**	**$ 202,343**	**$ 740**	**0.37%**
Unemployment Insurance	5536.0108	332	326	703	623	623	1,020	$ 397	63.72%
Medicare	5536.0109	3,089	2,977	2,778	2,887	2,887	2,934	47	1.63%
FICA	5536.0110	13,210	12,730	11,877	12,344	12,344	12,545	201	1.63%
Retirement	5536.0111	16,476	14,999	6,407	16,175	16,175	21,011	4,836	29.90%
Health Insurance	5536.0112	28,771	26,708	37,487	38,047	38,047	27,236	(10,811)	-28.42%
Workers' Compensation Insurance	5536.0113	10,343	11,858	10,203	5,616	5,616	6,375	759	13.51%
Benefits Total		**$ 72,222**	**$ 69,598**	**$ 69,455**	**$ 75,692**	**$ 75,692**	**$ 71,121**	**$ (4,571)**	**-6.04%**
Books & Periodicals	5536.0219	$ -	$ -	$ 163	$ -	$ -	$ -	$ -	n/a
Postage	5536.0224	272	239	280	350	365	350	-	0.00%
General Operating Supplies	5536.0225	6,174	3,820	6,240	8,500	8,901	8,500	-	0.00%
Advertisements	5536.0226	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	18,744	13,074	19,008	18,500	28,848	18,500	-	0.00%
Janitorial Supplies	5536.0244	-	-	-	-	-	-	-	n/a
Tires & Batteries	5536.0248	8,060	4,308	2,848	5,000	2,685	5,000	-	0.00%
Asphalt, Paving, Tar, Prim	5536.0255	-	-	-	-	-	-	-	n/a
Waste Management[2]	5536.0260	745,679	800,416	807,951	974,400	941,911	994,000	19,600	2.01%
Travel Expenses[3]	5536.0307	407	-	320	500	-	500	-	0.00%
Conferences & Training[3]	5536.0309	374	-	558	800	-	800	-	0.00%
Accounting	5536.0314	-	-	-	-	-	-	-	n/a
Dues	5536.0318	1,225	171	181	400	15	400	-	0.00%
Other Professional Fees	5536.0320	57	2,522	6,309	3,000	3,000	3,000	-	0.00%
Rewards, Damages, Indemnities	5536.0321	-	-	-	-	-	-	-	n/a
Communications	5536.0326	1,429	2,680	2,394	2,040	1,898	2,040	-	0.00%
Maintenance Contracts[4]	5536.0328	302	275	1,754	2,450	3,588	2,450	-	0.00%
Property & Liability Insurance	5536.0330	3,357	3,032	7,331	7,400	7,296	7,300	(100)	-1.35%
Electricity	5536.0332	6,904	6,957	10,650	14,500	14,943	14,500	-	0.00%
Natural Gas	5536.0333	-	-	-	-	-	-	-	n/a
Water & Sewer	5536.0334	272	319	671	1,100	790	1,100	-	0.00%
Uniforms	5536.0337	1,002	37	1,050	1,000	290	1,000	-	0.00%
Miscellaneous	5536.0352	-	-	-	-	-	-	-	n/a
Repairs - Equipment	5536.0360	4,151	4,361	10,277	2,500	5,785	2,500	-	0.00%
Repairs - Automobiles	5536.0361	3,638	2,507	2,405	3,000	5,264	3,000	-	0.00%
Repairs Buildings & Grounds	5536.0362	4	2,366	2,037	-	-	-	-	n/a
Depreciation Expense	5536.0364	42,901	35,879	35,029	89,893	93,943	89,893	-	0.00%
Closure/Post Monitoring	5536.0365	70,259	6,870	43,678	-	-	-	-	n/a
Operating Lease Expense	5536.0367	-	-	849	-	1,548	1,548	1,548	n/a
Software	5536.0466	960		-	-	-	-	-	n/a
Computer Hardware & Peripherals	5536.0468	-	-	-	-	-	-	-	n/a
Expendable Equipment	5536.0476	-	3,952	52,260	-	-	-	-	n/a
Scrap Tire Cleanup Program	5536.0500	9,989	9,553	10,916	5,000	10,205	5,000	-	0.00%
Loss On Sale Of Capital Assets	5536.0600	-	-	117,669	-	-	-	-	n/a
Bad Debt Expense	5536.0900	222	1,510	(3)	5,000	(586)	3,000	(2,000)	-40.00%
Operating Expenses Total		**$ 926,462**	**$ 904,849**	**$ 1,142,825**	**$ 1,145,333**	**$ 1,130,689**	**$ 1,164,381**	**$ 19,048**	**1.66%**
Transfers Out	**5536.0999**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Transfer Station Total		**$ 1,218,794**	**$ 1,178,440**	**$ 1,417,357**	**$ 1,422,628**	**$ 1,410,403**	**$ 1,437,845**	**$ 15,217**	**1.07%**

(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

2011 JACKSON COUNTY MILLAGE RATES

2011 taxes are levied to fund the 2012 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	9.58	18.90	3.10	0.96				32.79	Nicholson	0
0.25	8.61	18.90	3.10	0.00				30.86	County	1
0.25	9.58	0.00	0.00	0.00	1.50	17.75		29.08	Commerce	~2
0.25	9.58	0.00	0.00	0.00	6.40	13.28	3.35	32.86	Jefferson	~3
0.25	8.61	18.90	3.10	1.77				32.63	West Jackson FD	4
0.25	9.58	18.90	3.10	1.77				33.6	Braselton	5
0.25	9.58	18.90	3.10	1.77				33.6	Hoschton	6
0.25	9.58	18.90	3.10	1.57				33.4	Maysvillle	7
0.25	9.58	18.90	3.10	1.64				33.47	Arcade	8
0.25	9.58	18.90	3.10	0.73	3.00			35.56	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	1.65				32.51	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	1.57				32.43	Maysville FD	16
0.25	8.61	18.90	3.10	1.64				32.5	Arcade FD	17
0.25	9.58	18.90	3.10	0.73				32.56	Talmo	18
0.25	8.61	18.90	3.10	1.60				32.46	East Jackson FD	19
0.25	9.58	0.00	0.40	0.00	1.50	17.75		29.48	Commerce	~22
0.25	9.58	0.00	0.40	0.00	6.40	13.28	3.35	33.26	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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