

JACKSON COUNTY, GEORGIA
SUMMARY OF BUDGETS BY FUND TYPE
FOR THE YEAR ENDING DECEMBER 31, 2016

	TOTAL GENERAL FUND	TOTAL SPECIAL REVENUE FUNDS	TOTAL SPLOST(S) PROJECTS FUND	TOTAL CAPITAL PROJECTS FUND	TOTAL ENTERPRISE FUNDS	TOTAL HEALTH INSURANCE FUND	TOTAL ALL FUNDS
REVENUES:							
PROPERTY TAXES	\$ 22,592,325	\$ 2,540,446	\$ -	\$ -	\$ -		\$ 25,132,771
TAVT	1,700,000						1,700,000
SALES TAX	5,600,000	-	7,920,000	-	-		13,520,000
OTHER TAXES	2,438,000	-	-	-	-		2,438,000
LICENSES & PERMITS	176,300	457,616	-	-	-		633,916
INTERGOVERNMENTAL REVENUE	1,867,669	275,900	-	-	-		2,143,569
CHARGES FOR SERVICES	2,562,400	4,546,382	-	-	1,300,000		8,408,782
FINES & FORFEITURES	1,004,500	164,000	-	-	-		1,168,500
OTHER REVENUES	118,700	-	-	-	15,000	775,000	133,700
TOTAL REVENUES	\$ 38,059,894	\$ 7,984,343	\$ 7,920,000	\$ -	\$ 1,315,000	\$ 775,000	\$ 56,054,237
OTHER FINANCING SOURCES							
OPERATING TRANSFERS IN	\$ 1,077,126	\$ 2,997,921	\$ -	\$ -	\$ 174,088	\$ 3,500,000	\$ 7,749,135
TRANSFERS IN FROM COMPONENT UNITS	-	-	-	-	-	-	-
SALE OF CAPITAL ASSETS	-	-	-	-	-	-	-
PROCEEDS FROM CAPITAL LEASES	-	-	-	-	-	-	-
PRIOR YEAR FUND BALANCE	699,825	186,578	5,322,216	1,000,000	-	-	7,208,619
TOTAL REVENUES & OTHER SOURCES	\$ 39,836,845	\$ 11,168,842	\$ 13,242,216	\$ 1,000,000	\$ 1,489,088	\$ 4,275,000	\$ 71,011,991
EXPENDITURES:							
GOVERNING BODY	\$ 263,893	\$ -	\$ -	\$ -	\$ -		\$ 263,893.30
COUNTY MANAGER	194,058	-	-	-	-		194,058.25
FINANCIAL ADMINISTRATION	551,399	-	-	-	-		551,398.90
HUMAN RESOURCES	233,751	-	-	-	-		233,751.25
INFORMATION TECHNOLOGY	857,666	-	-	-	-		857,665.58
GEOGRAPHIC INFORMATION SYSTEMS	172,146	-	-	-	-		172,146.24
PROPERTY APPRAISAL	768,002	-	-	-	-		768,001.57
BOARD OF EQUALIZATION	27,775	-	-	-	-		27,775.00
TAX COMMISSIONER	576,047	-	-	-	-		576,046.70
VOTER REGISTRATION	399,584	-	-	-	-		399,583.93
COOPERATIVE EXTENSION SERVICE	129,277	-	-	-	-		129,277.11
PURCHASING	67,812	-	-	-	-		67,812.18
PROTECTIVE INSPECTION	-	278,789	-	-	-		278,789.23
CODE COMPLIANCE	82,099	-	-	-	-		82,099.21
PLANNING & ZONING	-	303,074	-	-	-		303,074.05
BUILDINGS AND GROUNDS	799,581	-	-	-	-		799,580.59
HISTORIC COURTHOUSE	53,671	-	-	-	-		53,671.07
TOTAL GENERAL GOVERNMENT	\$ 5,176,761	\$ 581,863	\$ -	\$ -	\$ -	\$ -	\$ 5,758,624
SHERIFF	\$ 6,113,185	\$ -	\$ -	\$ -	\$ -		\$ 6,113,185
JAIL	5,233,367	-	-	-	-		5,233,367.04
JAIL FUND	-	151,000	-	-	-		151,000.00
CORONER	51,294	-	-	-	-		51,293.84
EMS/AMBULANCE	-	3,624,683	200,000	-	-		3,824,682.66
E-911	-	1,469,041	-	-	-		1,469,040.75
EMERGENCY MANAGEMENT AGENCY	-	102,476	-	-	-		102,475.93
CORRECTIONAL INSTITUTE	2,311,042	-	-	-	-		2,311,041.54
J.C.C.I. FIRE BRIGADE	63,250	-	-	-	-		63,250.00
FIRE PROTECTION SERVICES	-	2,412,745	-	-	-		2,412,744.66
FIREMENS' ASSOCIATION	43,500	-	-	-	-		43,500.00
ANIMAL CONTROL	232,176	-	-	-	-		232,175.83
ANIMAL SHELTER SERVICES	186,140	-	-	-	-		186,139.54
TOTAL PUBLIC SAFETY	\$ 14,233,952	\$ 7,759,944	\$ 200,000	\$ -	\$ -	\$ -	\$ 22,193,896
CLERK OF COURT	\$ 592,794	\$ -	\$ -	\$ -	\$ -		\$ 592,794
LAW LIBRARY	-	13,000	-	-	-		13,000.00
STATE COURT	202,885	-	-	-	-		202,884.65
PROBATE COURT	247,328	-	-	-	-		247,328.38
SUPERIOR COURT	332,833	-	-	-	-		332,833.05
DRUG COURT	-	172,382	-	-	-		
JUVENILE COURT	586,234	-	-	-	-		586,233.93
DISTRICT ATTORNEY	445,334	-	-	-	-		445,333.67
VICTIMS' ASSISTANCE	96,863	-	-	-	-		96,862.77
SOLICITOR GENERAL	297,138	-	-	-	-		297,138.08
MAGISTRATE COURT	291,423	-	-	-	-		291,423.14
PUBLIC DEFENDER	413,353	-	-	-	-		413,353.00
TOTAL COURT SYSTEM	\$ 3,506,185	\$ 185,382	\$ -	\$ -	\$ -	\$ -	\$ 3,519,185

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ROAD DEPARTMENT	\$ 1,342,656	\$ -	\$ 1,133,333	\$ -	\$ -		\$ 2,475,989
PROJECT MANAGEMENT/ENGINEERING	-	-	-	-	-		-
INTERGOVERNMENTAL	-	-	-	-	-		-
FLEET MAINTENANCE	454,837	-	-	-	-		454,837.07
TOTAL PUBLIC WORKS	\$ 1,797,493	\$ -	\$ 1,133,333	\$ -	\$ -	\$ -	\$ 2,930,826
COMPOSTING	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
TRANSFER STATION	-	-	-	-	1,489,088		1,489,088
SENIOR CENTER	-	564,805	-	-	-		564,805
JACKSON COUNTY TRANSPORT	236,453	-	-	-	-		236,453
HEALTH DEPARTMENT - COMMERCE	-	-	-	-	-		-
KEEP JACKSON BEAUTIFUL	-	71,790	-	-	-		71,790
TOTAL HEALTH & WELFARE	\$ 236,453	\$ 636,595	\$ -	\$ -	\$ 1,489,088	\$ -	\$ 2,362,136
HURRICANE SHOALS	\$ -	\$ 63,696	\$ -	\$ -	\$ -		\$ 63,696.00
INTERGOVERNMENTAL	-	-	-	-	-		-
RECREATION	-	1,326,780	333,333	-	-		1,660,112.53
TOTAL PARKS & RECREATION	\$ -	\$ 1,390,476	\$ 333,333	\$ -	\$ -	\$ -	\$ 1,723,809
SUBTOTAL EXPENDITURES	\$ 24,950,844	\$ 10,554,260	\$ 1,666,666	\$ -	\$ 1,489,088	\$ -	\$ 38,488,476
INDEPENDENT AGENCIES/MUNICIPALITIES	\$ 361,739	\$ -	\$ 2,295,391	\$ -	\$ -	\$ -	\$ 2,657,130.00
NON-DEPARTMENTAL	\$ 1,343,951	\$ -	\$ -	\$ -	\$ -	\$ 4,275,000	\$ 5,618,950.85
DEBT SERVICE	\$ 8,804,966	\$ 537,456	\$ 9,280,159	\$ -	\$ -	\$ -	\$ 18,622,581
TOTAL EXPENDITURES	\$ 35,461,501	\$ 11,091,716	\$ 13,242,216	\$ -	\$ 1,489,088	\$ 4,275,000	\$ 65,387,138
OTHER FINANCING USES:							
OPERATING TRANSFERS OUT¹	\$ 4,375,344	\$ 77,126	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 5,452,471
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 39,836,845	\$ 11,168,842	\$ 13,242,216	\$ 1,000,000	\$ 1,489,088	\$ 4,275,000	\$ 71,011,990
EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ (0)	\$ 0	\$ -	\$ -	\$ -	\$ 0
FUND BALANCE:							
EXPECTED TOTAL FUND BALANCE/NET ASSETS							
BEGINNING OF YEAR	\$ 6,391,298	\$ 3,276,302	\$ 11,995,170	\$ 6,889,892	\$ -	\$ -	\$ 28,552,662
ASSIGNED, UNASSIGNED FUND BALANCE	\$ 5,358,384						
Use of Fund Balance in FY16 Budget:	\$ (699,825)	\$ (186,578)	\$ (5,322,216)	\$ (1,000,000)	\$ -	\$ -	\$ (7,208,619)
EXPECTED FUND BALANCE/NET ASSETS							
END OF YEAR - TOTAL	\$ 5,691,473	\$ 3,089,724	\$ 6,672,954	\$ 5,889,892	\$ -	\$ -	\$ 21,344,043
EXPECTED FUND BALANCE/NET ASSETS							
END OF YEAR - ASSIGNED, UNASSIGNED	\$ 4,658,559						

The difference between operating transfers-in and operating transfers-out are the transfers to component units.
Health Department: \$275,000, Airport, \$268,521, Water Authority, \$688,695 - TOTAL \$1,232,216

Capital Projects: All equipment is budgeted within respective departments and associated debt paid from those departments from capital leases.
Only fund balance pertaining to economic development fund bond proceeds are shown.

Debt Service Fund eliminated: All debt payments have been placed back into the respective departments so as to not overstate the budget through multiple transfers in/out

SPLOST Project Fund(s) shows the budgeted activity of Prior Years' fund balance being appropriated for debt service in 2016 from SPLOST 5 funds that have accumulated in the sinking fund for the Jail Debt Service payment.

The Enterprise Fund consists of the Solid Waste Department, which operates the Transfer Station and maintains post-closure of the old landfill.

The Health Insurance Fund Budget is an internal service fund and is listed for informational purposes only. Each department is charged a cost of health insurance within either the General Fund or Special Revenue Funds. The activity is captured in the Health Insurance fund. Therefore to not overstate total budget for all funds, the Health Insurance Fund transfers in of \$3.5 million should be subtracted from the grand total.