

JACKSON COUNTY, GEORGIA
SUMMARY OF BUDGETS BY FUND TYPE
FOR THE YEAR ENDING DECEMBER 31, 2015

10/20/2014

	TOTAL GENERAL FUND	TOTAL SPECIAL REVENUE FUNDS	TOTAL SPLOST(s) PROJECTS FUND	TOTAL ENTERPRISE FUNDS	TOTAL HEALTH INSURANCE FUND	TOTAL ALL FUNDS
REVENUES:						
PROPERTY TAXES	\$ 22,679,281	\$ 2,477,799	\$ -	\$ -		\$ 25,157,081
SALES TAX	5,550,000	-	7,920,000	-		13,470,000
OTHER TAXES	2,315,000	-	-	-		2,315,000
LICENSES & PERMITS	146,900	295,400	-	-		442,300
INTERGOVERNMENTAL REVENUE	1,801,707	345,096	-	-		2,146,803
CHARGES FOR SERVICES	2,746,600	3,687,994	-	1,532,596		7,967,190
FINES & FORFEITURES	1,022,500	-	-	-		1,022,500
OTHER REVENUES	111,500	-	-	35,000		146,500
TOTAL REVENUES	\$ 36,373,488	\$ 6,806,289	\$ 7,920,000	\$ 1,567,596		\$ 52,667,374
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN	\$ 126,667	\$ 2,511,046	\$ 108,636	\$ (0)	\$ 3,000,000	\$ 5,746,349
TRANSFERS IN FROM COMPONENT UNITS	-	-	-	-		-
SALE OF CAPITAL ASSETS	-	-	-	-		-
PROCEEDS FROM CAPITAL LEASES	-	-	-	-		-
PRIOR YEAR FUND BALANCE	766,865	-	6,159,423	-		6,926,288
TOTAL REVENUES & OTHER SOURCES	\$ 37,267,020	\$ 9,317,336	\$ 14,188,059	\$ 1,567,596	\$ 3,000,000	\$ 65,340,010
EXPENDITURES:						
GOVERNING BODY	\$ 294,244	\$ -	\$ -	\$ -		\$ 294,244
COUNTY MANAGER	185,962	-	-	-		185,962
FINANCIAL ADMINISTRATION	506,469	-	-	-		506,469
HUMAN RESOURCES	216,073	-	-	-		216,073
INFORMATION TECHNOLOGY	799,666	-	-	-		799,666
GEOGRAPHIC INFORMATION SYSTEMS	138,016	-	-	-		138,016
TAX ASSESSORS	608,274	-	-	-		608,274
BOARD OF EQUALIZATION	32,850	-	-	-		32,850
TAX COMMISSIONER	507,051	-	-	-		507,051
VOTER REGISTRATION	222,327	-	-	-		222,327
COOPERATIVE EXTENSION SERVICE	111,053	-	-	-		111,053
PURCHASING	66,173	-	-	-		66,173
PROTECTIVE INSPECTION	-	84,033	-	-		84,033
CODE COMPLIANCE	74,437	-	-	-		74,437
PLANNING & ZONING	-	213,529	-	-		213,529
BUILDINGS AND GROUNDS	616,723	-	-	-		616,723
HISTORIC COURTHOUSE	40,198	-	-	-		40,198
TOTAL GENERAL GOVERNMENT	\$ 4,419,514	\$ 297,562	\$ -	\$ -	\$ -	\$ 4,717,076
SHERIFF	\$ 5,146,749	\$ -	\$ -	\$ -		\$ 5,146,749
JAIL	4,389,945	-	-	-		4,389,945
JAIL FUND	-	-	-	-		-
SCHOOL RESOURCE OFFICER	-	-	-	-		-
CORONER	40,721	-	-	-		40,721
EMS/AMBULANCE	-	3,085,249	200,000	-		3,285,249
E-911	-	1,282,285	-	-		1,282,285
EMERGENCY MANAGEMENT AGENCY	-	97,341	-	-		97,341
CORRECTIONAL INSTITUTE	1,998,955	-	-	-		1,998,955
J.C.C.I. FIRE BRIGADE	58,250	-	-	-		58,250
FIRE PROTECTION SERVICES	-	2,300,098	-	-		2,300,098
FIREMENS' ASSOCIATION	43,500	-	-	-		43,500
ANIMAL CONTROL	114,139	-	-	-		114,139
ANIMAL SHELTER SERVICES	66,000	-	-	-		66,000
TOTAL PUBLIC SAFETY	\$ 11,858,259	\$ 6,764,974	\$ 200,000	\$ -	\$ -	\$ 18,823,233
CLERK OF COURT	\$ 502,672	\$ -	\$ -	\$ -		\$ 502,672
LAW LIBRARY	-	-	-	-		-
STATE COURT	185,174	-	-	-		185,174
PROBATE COURT	203,662	-	-	-		203,662
ELECTIONS	-	-	-	-		-
SUPERIOR COURT	319,021	-	-	-		319,021
DRUG COURT	-	154,935	-	-		154,935
JUVENILE COURT	493,593	-	-	-		493,593
DISTRICT ATTORNEY	370,279	-	-	-		370,279
VICTIMS' ASSISTANCE	72,402	-	-	-		72,402
SOLICITOR GENERAL	256,445	-	-	-		256,445
MAGISTRATE COURT	249,158	-	-	-		249,158
PUBLIC DEFENDER	391,240	-	-	-		391,240
TOTAL COURT SYSTEM	\$ 3,043,647	\$ 154,935	\$ -	\$ -	\$ -	\$ 3,043,647

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10/20/2014

	TOTAL GENERAL FUND	TOTAL SPECIAL REVENUE FUNDS	TOTAL SPLOST(s) PROJECTS FUND	TOTAL ENTERPRISE FUNDS	TOTAL HEALTH INSURANCE FUND	TOTAL ALL FUNDS
ROAD DEPARTMENT	\$ 1,127,296	\$ -	\$ 1,133,333	\$ -		\$ 2,260,629
PROJECT MANAGEMENT/ENGINEERING	25,000	-	-	-		25,000
AIRPORT	-	-	-	-		-
INTERGOVERNMENTAL	-	-	-	-		-
FLEET MAINTENANCE	385,979	-	-	-		385,979
TOTAL PUBLIC WORKS	\$ 1,538,275	\$ -	\$ 1,133,333	\$ -	\$ -	\$ 2,671,608
COMPOSTING	\$ -	\$ -	\$ -	\$ -		\$ -
TRANSFER STATION	-	-	-	1,567,596		1,567,596
SENIOR CENTER	-	474,708	-	-		474,708
JACKSON COUNTY TRANSPORT	133,183	-	-	-		133,183
HEALTH DEPARTMENT - COMMERCE	-	-	-	-		-
KEEP JACKSON BEAUTIFUL	-	63,410	-	-		63,410
TOTAL HEALTH & WELFARE	\$ 133,183	\$ 538,118	\$ -	\$ 1,567,596	\$ -	\$ 2,238,897
HURRICANE SHOALS	\$ -	\$ 98,825	\$ -	\$ -		\$ 98,824.97
INTERGOVERNMENTAL	-	-	-	-		-
RECREATION	-	1,028,180	333,333	-		1,361,513
TOTAL PARKS & RECREATION	\$ -	\$ 1,127,005	\$ 333,333	\$ -	\$ -	\$ 1,460,338
SUBTOTAL EXPENDITURES	\$ 20,992,878	\$ 8,882,594	\$ 1,666,666	\$ 1,567,596	\$ -	\$ 32,954,799
INDEPENDENT AGENCIES/MUNICIPALITIES	\$ 346,680	\$ -	\$ 2,295,391	\$ -	\$ -	\$ 2,642,071
NON-DEPARTMENTAL	\$ 1,312,019	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 4,312,019
DEBT SERVICE	\$ 6,893,608	\$ 308,075	\$ 10,226,002	\$ -	\$ -	\$ 17,427,686
TOTAL EXPENDITURES	\$ 29,545,185	\$ 9,190,669	\$ 14,188,059	\$ 1,567,596	\$ 3,000,000	\$ 57,336,574
OTHER FINANCING USES:						
OPERATING TRANSFERS OUT ¹	\$ 7,721,834	\$ 126,667	\$ -	\$ -	\$ -	\$ 7,848,501
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 37,267,020	\$ 9,317,336	\$ 14,188,059	\$ 1,567,596	\$ 3,000,000	\$ 65,340,011
EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ (0)
EXPECTED TOTAL FUND BALANCE/NET ASSETS						
BEGINNING OF YEAR	\$ 6,121,434	\$ 3,806,365	\$ 14,509,372	\$ -	\$ 300,000	\$ 24,737,171
ASSIGNED, UNASSIGNED FUND BALANCE	\$ 4,828,586					
Use of Fund Balance in FY15 Budget:	\$ (766,865)	\$ -	\$ (6,159,423)	\$ -	\$ -	\$ (6,926,288)
EXPECTED FUND BALANCE/NET ASSETS						
END OF YEAR - TOTAL	\$ 5,354,569	\$ 3,806,365	\$ 8,349,949	\$ -	\$ 300,000	\$ 17,810,883
EXPECTED FUND BALANCE/NET ASSETS						
END OF YEAR - ASSIGNED, UNASSIGNED	\$ 4,061,721					

¹The difference between operating transfers-in and operating transfers-out are the transfers to component units.
Health Department: \$275,000, Airport, \$215,000, Water Authority, \$1,612,152 - TOTAL \$2,102,152

Capital Projects: All equipment is budgeted within respective departments and associated debt paid from those departments from capital leases.

Debt Service Fund: 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 large increase due to showing the budgeted activity of Prior Years' fund balance being appropriated for debt service in 2015 from both SPLOST 4 residuals and SPLOST 5 funds that have accumulated in the sinking fund for the Jail Debt Service payment.

JACKSON COUNTY, GEORGIA
GENERAL FUND REVENUE DETAIL
FY 2015

	Number	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
PROPERTY TAX REVENUES:									
REAL & PERSONAL	1040125101	\$ 18,769,390	\$ 18,030,468	\$ 17,408,744	\$ 16,984,039	\$ 16,984,039	\$ 18,689,237	\$ 1,705,198	10.04%
REAL PROPERTY TAXES-PRIOR YEAR	1040125102	428,370	359,275	-	339,681	339,681	373,785	34,104	10.04%
MOBILE HOMES	1040125103	93,664	74,223	88,000	87,260	88,000	87,260	-	0.00%
TIMBER TAXES	1040125106	3,080	2,453	10,693	2,200		2,500	300	13.64%
PAYMENTS IN LIEU OF TAXES	1040125107	25,430	26,580	26,168	25,000		25,000	-	0.00%
MOTOR VEHICLES	1040125108	1,406,032	1,499,508	1,162,066	1,000,000	1,075,923	940,000	(60,000)	-6.00%
PENALTIES & INTEREST ON TAXES	1040125110	908,072	744,126	746,134	850,000		850,000	-	0.00%
AD VALOREM TAXES - RAIL ROAD CARS	1040105113	15,537	14,846	11,901	11,500		11,500	-	0.00%
TAVT	1040125116	-	-	1,075,624	1,398,185	1,497,648	1,700,000	301,815	21.59%
HEAVY EQUIPMENT TAXES	1040125115	357	54	-	635		-	(635)	-100.00%
TOTAL PROPERTY TAXES		\$ 21,649,931	\$ 20,751,533	\$ 20,529,329	\$ 20,698,500	\$ 19,985,291	\$ 22,679,281	\$ 1,980,781	9.57%
LOCAL OPTION SALES TAXES	1040105177	\$ 5,355,422	\$ 5,724,112	\$ 5,413,007	\$ 5,500,000		\$ 5,550,000	\$ 50,000	0.91%
TOTAL LOCAL OPTION SALES TAXES		\$ 5,355,422	\$ 5,724,112	\$ 5,413,007	\$ 5,500,000	\$ -	\$ 5,550,000	\$ 50,000	0.91%
OTHER TAXES:									
ALCOHOLIC BEVERAGE EXCISE TAX	1040105114	\$ 74,717	\$ 76,384	\$ 91,178	\$ 74,000		\$ 90,000	\$ 16,000	21.62%
INSURANCE PREMIUM TAXES	1040105117	1,523,033	1,627,081	1,691,089	1,600,000		1,700,000	100,000	6.25%
FINANCIAL INSTITUTIONS TAXES	1040105121	83,275	88,681	95,032	85,000		95,000	10,000	11.76%
INTANGIBLE RECORDING TAX	1040155109	158,598	251,407	275,397	300,000		300,000	-	0.00%
COMMISSIONS ON INTANGIBLE TAXES	1040155104	35,813	56,973	62,229	70,000		70,000	-	0.00%
PENALTIES & INTEREST ON INTANGIBLE TAXES	1040155110	-	-	-	-		-	-	n/a
REAL ESTATE TRANSFER TAX	1040155148	55,309	72,732	63,230	60,000		60,000	-	0.00%
TOTAL OTHER TAXES		\$ 1,930,745	\$ 2,173,258	\$ 2,278,155	\$ 2,189,000	\$ -	\$ 2,315,000	\$ 126,000	5.76%
LICENSES AND PERMITS:									
HANDGUN LICENSES	1040175151	\$ 24,243	\$ 26,654	\$ 38,258	\$ 33,000		\$ 33,000	\$ -	0.00%
MARRIAGE LICENSES	1040175152	12,138	13,355	11,547	12,000		12,000	-	0.00%
MARRIAGE CERTIFICATES	1040175153	8,383	8,759	8,121	7,600		7,600	-	0.00%
MISCELLANEOUS PERMITS	1040175156	2,310	2,835	2,893	2,300		2,300	-	0.00%
DRIVEWAY PERMITS	1040265191	-	825	2,050	-		-	-	n/a
BUSINESS PERMITS	1040105191	51,497	39,847	43,245	42,000		42,000	-	0.00%
FRANCHISE FEES - CABLE TELEVISION	1040105176	33,860	50,855	51,486	50,000		50,000	-	0.00%
TOTAL LICENSES AND PERMITS		\$ 132,432	\$ 143,129	\$ 157,599	\$ 146,900	\$ -	\$ 146,900	\$ -	0.00%
INTERGOVERNMENTAL REVENUES:									
GF SPECIAL PROJECTS	1040065113	\$ 2,056	\$ -	\$ -	\$ -		\$ -	\$ -	n/a
INTERGOVERNMENTAL REVENUE	1040105173	-	-	-	-		-	-	n/a
FEDERAL GRANTS	1040105178	-	-	-	-		-	-	n/a
WELLNESS GRANT	1040095132	832	(1,946)	574	-		-	-	n/a
ADJUSTMENT		-	(1,172.15)	-	-		-	-	n/a
HTRG STATE GRANT	1040125112	-	-	-	-		-	-	n/a
INTERGOVERNMENTAL REVENUE	1040125113	1,043	1,041	1,045	-		-	-	n/a
INTERGOVERNMENTAL REVENUE (FICA)	1040125177	16,850	18,396	19,363	18,000		18,000	-	0.00%
IT INTERGOVERNMENTAL	1040135113	-	-	-	-		-	-	n/a
INTERGOVERNMENTAL-JUDICIAL OPS FUND FEE	1040165143	20,700	-	-	-		-	-	n/a
INTERGOVERNMENTAL REVENUE - ELECTIONS	1040145113	-	-	18,482	-		-	-	n/a
INTERGOVERNMENTAL REVENUE (SRO)	1040185113	91,359	91,359	91,359	91,359	91,359	106,000	14,641	16.03%
REBATES - PROPANE FUEL USAGE	1040185114	32,776	16,340	18,105	-		-	-	n/a
LOCAL LAW ENFORCEMENT BLOCK GRANT	1040185177	5,209	2,455	1,925	-		-	-	n/a
GRANTS SHERIFF'S OFFICE	1040185178	-	-	-	-		-	-	n/a
MEDICAL SUPPLY	1040195177	-	-	-	-		-	-	n/a
GRANTS - SHERIFF	1040195178	-	-	-	-		-	-	n/a
STATE LOCAL ASSIST. GRANT- CLOCK TOWER	1040215177	-	-	-	-		-	-	n/a
RADIO SYSTEM MAINTENANCE- IGA	1040225113	-	-	36,012	46,530		46,530	-	0.00%
INTERGOVERNMENTAL-DOC MEDICAL	1040255113	601	2,899	11,604	-		-	-	n/a
SALARY REIMBURSEMENT - CORRECTIONS	1040265117	49,600	49,600	49,600	49,600	49,600	49,600	-	0.00%
SALARY REIMBURSEMENT - JCCI -DOT	1040255117	-	-	26,000	-	52,000	57,464	57,464	n/a
INMATE SUBSIDY	1040255119	1,400,560	1,221,700	1,024,240	1,050,000		1,050,000	-	0.00%
SPECIAL ROAD PROJECTS -LMIG	1040265112	-	-	560,489	-		-	-	n/a
INTERGOVERNMENTAL REVENUE	1040265113	-	-	-	-		-	-	n/a

JACKSON COUNTY, GEORGIA
GENERAL FUND REVENUE DETAIL
FY 2015

	Number	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
FEDERAL GRANT	1040265178	-	-	-	-	-	-	-	n/a
STATE GRANTS	1040325175	-	-	-	-	-	-	-	n/a
SUPERIOR COURT-LAW LIBRARY REVENUE	1040335113	25,596	-	-	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE	1040345113	154,388	155,307	167,171	212,238	-	267,271	55,033	25.93%
JUVENILE COURT INTERGOVERNMENTAL	1040345175	88,434	88,434	88,434	88,434	-	88,434	-	0.00%
JUDICIAL COUNCIL	1040345178	3,250	2,325	-	-	-	-	-	n/a
INTERGOVERNMENTAL	1040355113	2,365	1,550	1,450	-	-	-	-	n/a
DOMESTIC VIOLENCE GRANT	1040355132	-	-	-	-	-	-	-	n/a
FEDERAL GRANT (2002-GP-CX-0131)	1040355178	-	-	-	-	-	-	-	n/a
VICTIMS SERVICE	1040355180	66,979	64,957	70,320	65,000	60,709	65,000	-	0.00%
STATE GRANTS	1040365178	-	-	-	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE	1040395113	-	-	-	-	-	-	-	n/a
STATE GRANTS - REBA	1040425177	-	-	-	-	-	-	-	n/a
INTERGOVERNMENTAL	1040485113	-	-	-	-	-	-	-	n/a
MISCELLANEOUS INTERGOVERNMENTAL	1040525113	-	-	-	-	-	-	-	n/a
FEDERAL GRANT - AIRPORT EXPANSION	1040525178	-	-	-	-	-	-	-	n/a
LOCAL ASSISTANCE GRANT-RECREATION	1040575177	-	-	-	-	-	-	-	n/a
DARE PROGRAM SCHOOLS	1040635175	-	-	-	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE	1040655113	4,620	-	1,528	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE	1040655114	1,900	650	1,550	-	-	-	-	n/a
INDIGENT DEFENSE	1040655175	-	-	-	-	-	-	-	n/a
INDIGENT DEFENSE IMPROVEMENT GRANT	1040655178	-	-	-	-	-	-	-	n/a
URESA - STATE OF GEORGIA	1040705178	-	-	-	-	-	-	-	n/a
STATE GRANTS - RURAL TRANSPORTATION	1040715175	-	-	-	-	-	-	-	n/a
FEDERAL GRANT - RURAL TRANSPORTATION	1040715178	41,331	36,149	48,714	40,000	-	53,408	13,408	33.52%
INTERGOVERNMENTAL REVENUE - JEFFERSON	1040810000	-	-	-	-	-	-	-	n/a
INTERGOVERNMENTAL REVENUE	1041185113	18,634	-	-	-	-	-	-	n/a
INTERGOVERNMENTAL - DRUG COURT	1041325113	-	5,966	16,143	-	-	-	-	n/a
STATE GRANTS - DRUG COURT	1041325112	25,000	5,200	26,022	-	-	-	-	n/a
TOTAL INTERGOVERNMENTAL		\$ 2,054,084	\$ 1,761,209	\$ 2,280,128	\$ 1,661,161	\$ 253,668	\$ 1,801,707	\$ 140,546	8.46%
CHARGES FOR SERVICES:									
MISCELLANEOUS COPY FEES	1040065132	\$ 8,799	\$ 3,373	\$ 6,043	\$ 5,000	-	\$ 5,000	-	0.00%
VENDOR COMPENSATION	1040105130	-	-	-	-	-	-	-	n/a
RETURNED CHECK FEES	1040105131	701	300	150	-	-	-	-	n/a
RENTAL INCOME	1040105179	45,700	46,824	65,900	60,600	-	60,600	-	0.00%
COPIES 7 OTHER MISC REVENUE- ASSESSORS	1040115133	-	-	117	-	-	-	-	n/a
CHARGES FOR SERVICES:	1040115136	-	5,447	(84)	-	-	-	-	n/a
COMMISSIONS ON TAX	1040125104	1,207,739	1,118,170	1,008,488	1,200,000	-	1,110,000	(90,000)	-7.50%
STREET LIGHTS	1040125114	276,679	299,601	324,860	299,600	-	325,000	25,400	8.48%
TAVT ADMIN FEES	1040125117	-	-	35,816	40,000	60,578	61,000	21,000	52.50%
TAVT COMMISSIONS	1040125118	-	-	58,663	47,000	84,822	85,000	38,000	80.85%
QUALIFYING FEES	1040145136	-	30,240	-	-	-	-	-	n/a
CLERK OF COURT RECORDING FEES	1040155142	268,221	302,064	308,462	305,000	288,682	305,000	-	0.00%
JUDICIAL OPERATION FUND FEE	1040165143	20,700	20,600	18,100	16,000	-	16,000	-	0.00%
VITAL STATISTICS	1040175150	43,730	56,925	75,213	60,000	71,914	70,000	10,000	16.67%
PROBATE COURT - ESTATES	1040175154	46,228	49,143	54,923	50,000	-	51,000	1,000	2.00%
PROBATE COURT - OTHER	1040175175	-	-	-	-	-	-	-	n/a
SHERIFF'S OTHER REVENUES	1040185132	-	-	16,063	-	-	-	-	n/a
SHERIFF'S MISCELLANEOUS RECEIPTS	1040185165	112,746	94,165	79,905	100,000	66,434	80,000	(20,000)	-20.00%
VENDING SALES JAIL	1040185190	105,326	75,095	68,027	60,000	68,360	68,000	8,000	13.33%
JAIL INMATE LODGING	1040195136	231,969	99,265	86,918	60,000	133,560	135,000	75,000	125.00%
AMBULANCE COLLECTIONS	1040225190	-	-	-	-	-	-	-	n/a
INMATE - CHARGES FOR SERVICES	1040255121	2,691	-	-	-	-	-	-	n/a
TELEPHONE COMMISSIONS	1040255189	39,252	32,737	56,934	52,000	71,250	70,000	18,000	34.62%
VENDING SALES CI	1040255190	19,105	21,293	26,901	30,000	35,597	35,000	5,000	16.67%
DRIVEWAY PERMITS	1040265191	625	-	2,050	-	-	-	-	n/a
SEWER TAP-ON FEES	1040315194	-	-	-	-	-	-	-	n/a
RENTALS, HURRICANE SHOALS	1040325180	-	-	-	-	-	-	-	n/a
MISCELLANEOUS REVENUE CLERK OF COURT	1040335175	-	-	66	-	-	-	-	n/a
CASH BOND - JUVENILE COURT	1040345140	-	1,163	2,405	-	-	-	-	n/a
MAGISTRATE COLLECTIONS	1040555120	242,516	230,822	230,461	232,000	178,924	200,000	(32,000)	-13.79%
RECREATIONS DEPARTMENT FEES	1040575179	-	-	-	-	-	-	-	n/a
RECREATION DEPARTMENT CONCESSIONS	1040575181	-	-	-	-	-	-	-	n/a
FARES - RURAL TRANSPORTATION	1040715132	13,597	15,596	40,146	18,000	74,237	70,000	52,000	288.89%
SUPERIOR COURT COUNCIL SPECIFIC REV.	1041325114	-	5,000	(93)	-	-	-	-	n/a
HOME CHECK-DRUG COURT	1041325179	-	-	19,414	-	-	-	-	n/a
PARTICIPANT REVENUES - DRUG COURT	1041325193	1,238	6,514	14,727	-	-	-	-	n/a
TOTAL CHARGES FOR SERVICES		\$ 2,687,562	\$ 2,514,340	\$ 2,600,577	\$ 2,635,200	\$ 1,134,358	\$ 2,746,600	\$ 111,400	4.23%

JACKSON COUNTY, GEORGIA
GENERAL FUND REVENUE DETAIL
FY 2015

	Number	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
SALE OF CAPITAL ASSETS		\$ 1,849,430	\$ 8,060	\$ 4,488	\$ -	\$ -	\$ -	\$ -	n/a
TRANSFERS IN JAIL FUND	1040195998	-	452,914	-	85,200	-	-	(85,200)	-100.00%
TRANSFERS IN SPLOST- JAIL DEBT SERVICE	1040195998	-	-	-	-	-	-	-	n/a
TRANSFERS IN - BOC	1040105998	16,670	-	143,835	-	-	-	-	n/a
TRANSFERS IN SPLOST - JAIL PROJECT - IT	1040135998	-	-	-	-	-	-	-	n/a
TRANSFERS IN - PROTECTIVE INSPECTIONS	1040315998	-	-	59,998	15,118	96,607	126,667	111,549	737.85%
TRANSFERS IN SPLOST - FIRE TRAINING	1040265998	-	-	-	-	-	-	-	n/a
TRANSFERS IN - LAW LIBRARY	1040335998	24,318	-	-	40,000	-	-	(40,000)	-100.00%
TRANSFERS IN - D.A.	1040355200	-	-	-	-	-	-	-	n/a
TRANSFERS IN - D.A.	1040355998	-	-	-	-	-	-	-	n/a
TRANSFERS IN - C&D Landfill	1040365998	-	-	-	-	-	-	-	n/a
TRANSFER IN from Capitalized Interest Fund S2008	1040425998	-	-	-	-	-	-	-	n/a
TRANSFERS IN-VIC. ASSIST.	1040485200	-	-	-	-	-	-	-	n/a
TRANSFERS IN-VIC. ASSIST.	1040485998	-	-	176,560	45,100	-	-	(45,100)	-100.00%
TRANSFER IN FIRE	1040665998	-	-	-	-	-	-	-	n/a
TRANSFERS IN - D.A.T.E.	1040635998	89,008	-	-	28,040	-	-	(28,040)	-100.00%
TRANSFERS IN	1040715998	-	-	-	-	-	-	-	n/a
TRANSFERS IN	1040735998	-	-	-	-	-	-	-	n/a
TRANSFERS IN - JACKSON COUNTY SHOP	1040745998	-	-	-	-	-	-	-	n/a
TRANSFERS IN	1040805998	-	-	-	-	-	-	-	n/a
TRANSFERS IN	1040755998	-	-	-	-	-	-	-	n/a
OPERATING TRANSFERS IN		\$ 129,996	\$ 452,914	\$ 380,393	\$ 213,458	\$ 96,607	\$ 126,667	\$ (86,791)	-40.66%
PROCEEDS FROM LEASES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
TRANSFERS IN FROM COMPONENT UNITS	1040805998	-	-	-	-	-	-	-	n/a
PROCEEDS FROM BOND ISSUE	1040105202	-	-	-	-	-	-	-	n/a
Adjustments -inmaterial				(4,456)					
PRIOR YEAR FUND BALANCE APPROPRIATED	1040106000	-	1,439,596	1,846,343	1,267,338	1,267,338	766,865	(500,473)	-39.49%
TOTAL OTHER FINANCING SOURCES									
AND TRANSFERS		\$ 1,979,427	\$ 1,900,571	\$ 2,226,767	\$ 1,480,796	\$ 1,363,945	\$ 893,531	\$ (587,265)	-39.66%
TOTAL REVENUE & OTHER SOURCES		\$ 36,657,137	\$ 35,853,594	\$ 36,554,235	\$ 35,438,257	\$ 23,708,214	\$ 37,267,020	\$ 1,828,763	5.16%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: NAME: Geographic Information Systems

OBJECT OF EXPENDITURE	NUMBER 5106	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
Salaries - Regular	5106.0102	85,918	87,509	88,999	\$ 3,081	3.59%
Salaries - Part Time	5106.0103	4,500	4,965	2,000	(2,500)	-55.56%
Salaries - Overtime	5106.0105	-	25	-	-	n/a
Salaries Total		\$ 90,418	\$ 92,499	\$ 90,999	\$ 581	0.64%
Unemployment Insurance	5106.0108	\$ 327	\$ 265	\$ 260	\$ (67)	-20.35%
Medicare	5106.0109	1,246	1,341	1,319	74	5.91%
FICA	5106.0110	5,327	5,735	5,642	315	5.91%
Retirement	5106.0111	3,437	3,553	3,590	153	4.46%
Health Insurance	5106.0112	18,441	-	-	(18,441)	-100.00%
Workers' Compensation Insurance	5106.0113	908	715	715	(193)	-21.24%
Benefits Total		\$ 29,685	\$ 11,610	\$ 11,527	\$ (18,158)	-61.17%
Personal Services Total		\$ 120,103	\$ 104,109	\$ 102,526	\$ (17,577)	-14.64%
Books and Periodicals	5106.0219	\$ 300	\$ -	\$ 200	\$ (100)	-33.33%
Postage	5106.0224	50	21	50	-	0.00%
General Operating Supplies	5106.0225	1,400	924	1,300	(100)	-7.14%
Fuel & Lubricants	5106.0243	500	409	500	-	0.00%
Tires & Batteries	5106.0248	50	50	50	-	0.00%
Travel Expenditures	5106.0307	300	300	300	-	0.00%
Conferences & Training	5106.0309	1,150	1,100	1,750	600	52.17%
Purchased/Contracted Services	5106.0317	1,560	1,560	1,670	110	7.05%
Dues	5106.0318	170	170	170	-	0.00%
Other Professional Fees	5106.0320	9,500	9,500	9,500	-	0.00%
Communications	5106.0326	1,400	1,184	1,400	-	0.00%
Maintenance Contracts	5106.0328	12,000	10,513	10,400	(1,600)	-13.33%
Property & Liability Insurance	5106.0330	-	-	-	-	n/a
Repairs to Autos	5106.0361	200	112	200	-	0.00%
Operating Leases	5106.0367	6,500	5,515	6,500	-	0.00%
Capitalized Computer Software	5106.0465	-	-	-	-	n/a
Software	5106.0466	2,400	2,000	500	(1,900)	-79.17%
Expendable Equipment	5106.0476	1,000	1,000	1,000	-	0.00%
Census	5106.0504	-	-	-	-	n/a
Operating Expenditures Total		\$ 38,480	\$ 34,358	\$ 35,490	\$ (2,990)	-7.77%
Debt Service Total		\$ -	\$ -	\$ -	\$ -	n/a
Capital Outlay					\$ -	n/a
Geographic Information Systems Total		\$ 158,583	\$ 138,467	\$ 138,016	\$ (20,567)	-12.97%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 07 NAME: COUNTY MANAGER

OBJECT OF EXPENDITURE	NUMBER	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
5107						
Salaries - Regular	5107.0102	\$ 135,154	\$ 136,586	\$ 140,000	\$ 4,846	3.59%
Salaries - Part Time	5107.0103	2,000	-	1,750	(250)	-12.50%
Salaries - Overtime	5107.0105	-	-	-	-	n/a
Salaries Total		\$ 137,154	\$ 136,586	\$ 141,750	\$ 4,596	3.35%
Unemployment Insurance	5107.0108	\$ 145	\$ 145	\$ 130	\$ (15)	-10.24%
Medicare	5107.0109	1,960	1,980	2,055	96	4.88%
FICA	5107.0110	8,380	8,468	8,789	409	4.88%
Retirement	5107.0111	8,108	3,737	8,501	393	4.85%
Health Insurance	5107.0112	13,041	-	-	(13,041)	-100.00%
Workers' Compensation Insurance	5107.0113	644	507	507	(137)	-21.27%
Benefits Total		\$ 32,277	\$ 14,838	\$ 19,982	\$ (12,295)	-38.09%
Personal Services Total		\$ 169,431	\$ 151,424	\$ 161,732	\$ (7,699)	-4.54%
Books and Periodicals	5107.0219	\$ 50	\$ 11	\$ 50	\$ -	0.00%
Postage	5107.0224	250	123	250	-	0.00%
General Operating Supplies	5107.0225	250	438	250	-	0.00%
Advertisements	5107.0226	-	-	-	-	n/a
Specialty Supplies	5107.0227	-	-	-	-	n/a
Fuel & Lubricants	5107.0243	-	-	-	-	n/a
Tires & Batteries	5107.0248	-	-	-	-	n/a
Vehicle Allowance	5107.0102	-	-	8,400	8,400	n/a
Relocation Expenditures	5107.0306	-	-	-	-	n/a
Travel Expenditures	5107.0307	1,000	4,463	2,250	1,250	125.00%
Legal	5107.0308	-	-	-	-	n/a
Conferences & Training ¹	5107.0309	4,000	3,506	2,250	(1,750)	-43.75%
Accounting	5107.0314	-	-	-	-	n/a
Auditing	5107.0315	-	-	-	-	n/a
Dues ²	5107.0318	1,250	1,250	1,250	-	0.00%
Other Professional Fees	5107.0320	250	3,500	250	-	0.00%
Communications	5107.0326	800	1,561	1,500	700	87.50%
Maintenance Contracts ³	5107.0328	950	950	950	-	0.00%
Property & Liability Insurance	5107.0330	-	-	-	-	n/a
Uniforms	5107.0337	-	-	-	-	n/a
Rent	5107.0338	-	-	-	-	n/a
Miscellaneous	5107.0352	-	-	-	-	n/a
Repairs - Autos	5107.0361	-	-	-	-	n/a
Operating Leases	5107.0367	6,830	6,828	6,830	-	0.00%
Software	5107.0466	-	-	-	-	n/a
Computer Hardware & Peripherals	5107.0468	-	-	-	-	n/a
Expendable Equipment	5107.0476	-	-	-	-	n/a
Operating Expenditures Total		\$ 15,630	\$ 22,630	\$ 24,230	\$ 8,600	55.02%
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		\$ 185,061	\$ 174,054	\$ 185,962	\$ 901	0.49%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 08 NAME: FINANCIAL ADMINISTRATION

OBJECT OF EXPENDITURE	NUMBER	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
	5108					
Salaries - Regular	5108.0102	\$ 247,926	\$ 222,422	\$ 273,208	\$ 25,282	10.20%
Salaries - Part Time	5108.0103	-	-	-	-	n/a
Salaries - Overtime	5108.0105	1,000	671	500	(500)	-50.00%
Salaries Total		\$ 248,926	\$ 223,094	\$ 273,708	\$ 24,782	9.96%
Unemployment Insurance	5108.0108	\$ 980	\$ 980	\$ 781	\$ (199)	-20.34%
Medicare	5108.0109	3,595	3,235	3,969	374	10.40%
FICA	5108.0110	15,371	13,832	16,970	1,598	10.40%
Retirement	5108.0111	14,837	11,471	16,657	1,820	12.27%
Health Insurance	5108.0112	50,803	-	-	(50,803)	-100.00%
Workers' Compensation Insurance	5108.0113	2,620	2,064	2,064	(556)	-21.21%
Benefits Total		\$ 88,206	\$ 31,582	\$ 40,441	\$ (47,765)	-54.15%
Personal Services Total		\$ 337,132	\$ 254,675	\$ 314,149	\$ (22,983)	-6.82%
Books and Periodicals	5108.0219	\$ 200	\$ 101	\$ 200	\$ -	0.00%
Postage	5108.0224	4,150	3,833	4,150	-	0.00%
General Operating Supplies	5108.0225	5,250	3,058	5,200	(50)	-0.95%
Advertisements	5108.0226	100	100	100	-	0.00%
Specialty Supplies	5108.0227	-	-	-	-	n/a
Fuel & Lubricants	5108.0243	-	-	-	-	n/a
Tires & Batteries	5108.0248	-	-	-	-	n/a
Travel Expenditures ¹	5108.0307	2,000	2,000	2,000	-	0.00%
Legal	5108.0308	-	630	1,000	1,000	n/a
Conferences & Training ¹	5108.0309	4,500	4,500	4,500	-	0.00%
Accounting	5108.0314	-	-	-	-	n/a
Auditing	5108.0315	75,000	75,000	87,000	12,000	16.00%
Dues ²	5108.0318	610	610	610	-	0.00%
Other Professional Fees	5108.0320	3,750	3,750	3,750	-	0.00%
Communications	5108.0326	750	728	730	(20)	-2.67%
Maintenance Contracts ³	5108.0328	61,490	48,439	63,000	1,510	2.46%
Property & Liability Insurance	5108.0330	-	-	-	-	n/a
Uniforms	5108.0337	-	-	-	-	n/a
Miscellaneous	5108.0352	12,000	14,473	12,000	-	0.00%
Repairs - Autos	5108.0361	-	-	-	-	n/a
Operating Leases ⁴	5108.0367	2,580	2,580	2,580	-	0.00%
Software - Capitalized	5108.0466	-	-	5,000	5,000	n/a
Computer Hardware & Peripherals	5108.0468	-	-	-	-	n/a
Expendable Equipment	5108.0476	500	500	500	-	0.00%
Operating Expenditures Total		\$ 172,880	\$ 160,302	\$ 192,320	\$ 19,440	11.24%
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		\$ 510,012	\$ 414,978	\$ 506,469	\$ (3,543)	-0.69%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 09 NAME: HUMAN RESOURCES

OBJECT OF EXPENDITURE	NUMBER	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
5109						
Salaries - Regular	5109.0102	\$ 132,951	\$ 129,207	\$ 139,422	\$ 6,471	4.87%
Salaries - Part Time	5109.0103	-	-	2,500	2,500.00	n/a
Salaries - Overtime	5109.0105	-	60	-	-	n/a
Contingency for Health Insurance		-	-	-	-	n/a
Implementation of Merit Raises	5109.0106	-	-	-	-	n/a
Salaries Total		\$ 132,951	\$ 129,267	\$ 141,922	\$ 8,971	6.75%
Unemployment Insurance	5109.0108	\$ 490	\$ 347	\$ 390	\$ (100)	-20.44%
Medicare	5109.0109	1,928	1,874	2,058	130	6.75%
FICA	5109.0110	8,243	8,015	8,799	556	6.75%
Retirement	5109.0111	7,233	8,972	14,746	7,513	103.88%
Health Insurance	5109.0112	31,482	-	-	(31,482)	-100.00%
Workers' Compensation Insurance	5109.0113	1,405	1,107	1,107	(298)	-21.21%
Medicare Supplements	5109.0114	-	-	-	-	n/a
FSA- Admin Fees	5109.0116	5,000	2,727	5,000	-	0.00%
HRA- Admin Fees	5109.0117	10,000	13,146	13,000	3,000	30.00%
Benefits Total		\$ 65,780	\$ 36,187	\$ 45,100	\$ (20,680)	-31.44%
Personal Services Total		\$ 198,731	\$ 165,454	\$ 187,023	\$ (11,709)	-5.89%
Books and Periodicals	5109.0219	\$ -	\$ -	\$ -	\$ -	n/a
Postage	5109.0224	250	434	280	30	12.00%
General Operating Supplies	5109.0225	2,000	1,543	2,000	-	0.00%
Advertisements	5109.0226	500	500	300	(200)	-40.00%
Fuel & Lubricants	5109.0243	-	-	-	-	n/a
Tires & Batteries	5109.0248	-	-	-	-	n/a
Travel Expenditures	5109.0307	2,700	1,040	2,700	-	0.00%
Legal	5109.0308	3,000	3,708	3,000	-	0.00%
Conferences & Training	5109.0309	1,600	1,600	1,600	-	0.00%
Professional Development	5109.0310	2,000	2,000	2,000	-	0.00%
Accounting	5109.0314	-	-	-	-	n/a
Auditing	5109.0315	-	-	-	-	n/a
Dues	5109.0318	330	330	370	40	12.12%
Other Professional Fees	5109.0320	6,000	7,732	7,500	1,500	25.00%
Communications	5109.0326	730	729	730	-	0.00%
Maintenance Contracts	5109.0328	600	2,457	2,000	1,400	233.33%
Property & Liability Insurance	5109.0330	-	-	-	-	n/a
Miscellaneous - Health Fair	5109.0352	5,000	5,000	-	(5,000)	-100.00%
Repairs - Autos	5109.0361	-	-	-	-	n/a
Operating Leases	5109.0367	3,570	3,528	3,570	-	0.00%
Software	5109.0466	2,400	2,500	2,500	100	4.17%
Computer Hardware & Peripherals	5109.0468	-	-	-	-	n/a
Expendable Equipment	5109.0476	-	-	500	500	n/a
Operating Expenditures Total		\$ 30,680	\$ 33,100	\$ 29,050	\$ (1,630)	-5.31%
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		\$ 229,411	\$ 198,554	\$ 216,073	\$ (13,339)	-5.81%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 10 NAME: GOVERNING BODY

OBJECT OF EXPENDITURE	NUMBER	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
5110						
Salaries - Elected Officials	5110.0101	\$ 69,221	\$ 64,887	\$ 71,703	\$ 2,482	3.59%
Salaries - Regular	5110.0102	51,735	49,856	53,590	1,855	3.59%
Salaries - Part Time	5110.0103	-	-	-	-	n/a
Salaries - Overtime	5110.0105	-	-	-	-	n/a
Salaries Total		\$ 120,956	\$ 114,742	\$ 125,293	\$ 4,337	3.59%
Unemployment Insurance	5110.0108	\$ 980	\$ 980	\$ 781	\$ (200)	-20.35%
Medicare	5110.0109	1,754	1,664	1,817	63	3.59%
FICA	5110.0110	7,499	7,114	7,768	269	3.59%
Retirement	5110.0111	9,963	7,528	11,359	1,396	14.01%
Health Insurance	5110.0112	34,868	-	-	(34,868)	-100.00%
Workers' Compensation Insurance	5110.0113	1,474	1,161	1,161	(313)	-21.22%
Benefits Total		\$ 56,539	\$ 18,447	\$ 22,886	\$ (33,653)	-59.52%
Personal Services Total		\$ 177,495	\$ 133,190	\$ 148,179	\$ (29,316)	-16.52%
Books & Periodicals	5110.0219	\$ 150	\$ 150	\$ 150	\$ -	0.00%
Inventory Adjustment	5110.0220	-	-	-	-	n/a
Postage	5110.0224	250	496	400	150	60.00%
General Operating Supplies	5110.0225	1,750	553	1,750	-	0.00%
Advertisements	5110.0226	1,250	3,468	1,750	500	40.00%
Fuel & Lubricants	5110.0243	300	222	300	-	0.00%
Tires & Batteries	5110.0248	-	-	-	-	n/a
Travel Expenditures ¹	5110.0307	1,000	5,082	2,500	1,500	150.00%
Legal	5110.0308	65,000	70,945	75,000	10,000	15.38%
Conferences & Training ¹	5110.0309	3,250	3,410	2,500	(750)	-23.08%
Witness Fees	5110.0312	-	-	-	-	n/a
Dues ²	5110.0318	1,900	1,900	1,750	(150)	-7.89%
Other Professional Fees	5110.0320	20,000	20,000	15,000	(5,000)	-25.00%
Damages, Rewards, Indemnities	5110.0321	-	-	-	-	n/a
Communications	5110.0326	7,200	6,600	7,200	-	0.00%
Maintenance Contracts ³	5110.0328	14,100	10,901	14,100	-	0.00%
Property & Liability Insurance	5110.0330	-	-	-	-	n/a
Uniforms	5110.0337	-	-	-	-	n/a
Miscellaneous	5110.0352	5,850	5,000	5,000	(850)	-14.53%
Repairs - Autos	5110.0361	-	-	500	500	n/a
Operating Leases ⁴	5110.0367	2,390	2,268	2,390	-	0.00%
Issuance Costs	5110.0385	-	-	-	-	n/a
Software	5110.0466	-	-	-	-	n/a
Computer Hardware & Peripherals	5110.0468	-	-	-	-	n/a
Expendable Equipment	5110.0476	-	-	-	-	n/a
District 1 Conference Registration	5110.0800	1,750	-	1,250	(500)	-28.57%
District 1 Hotel & Lodging	5110.0801	1,000	-	2,000	1,000	100.00%
District 1 Meals	5110.0802	50	-	-	(50)	-100.00%
District 1 Mileage & Travel	5110.0803	400	-	400	-	0.00%
District 1 Phone	5110.0804	-	-	-	-	n/a
District 1 Miscellaneous	5110.0805	-	-	-	-	n/a
District 2 Conference Registration	5110.0806	500	-	500	-	0.00%
District 2 Hotel & Lodging	5110.0807	250	-	250	-	0.00%
District 2 Meals	5110.0808	-	-	-	-	n/a
District 2 Mileage & Travel	5110.0809	-	-	-	-	n/a
District 2 Phone	5110.0810	-	-	-	-	n/a
District 2 Miscellaneous	5110.0811	-	-	-	-	n/a
District 3 Conference Registration	5110.0812	1,750	-	1,250	(500)	-28.57%
District 3 Hotel & Lodging	5110.0813	1,000	-	2,000	1,000	100.00%
District 3 Meals	5110.0814	50	-	-	(50)	-100.00%

District 3 Mileage & Travel	5110.0815	400	-	200	(200)	-50.00%
District 3 Phone	5110.0816	-	-	-	-	n/a
District 3 Miscellaneous	5110.0817	-	-	-	-	n/a
District 4 Conference Registration	5110.0818	1,750	-	1,250	(500)	-28.57%
District 4 Hotel & Lodging	5110.0819	1,000	-	2,000	1,000	100.00%
District 4 Meals	5110.0820	50	-	-	(50)	-100.00%
District 4 Mileage & Travel	5110.0821	400	-	400	-	0.00%
District 4 Phone	5110.0822	-	-	-	-	n/a
District 4 Miscellaneous	5110.0823	-	-	-	-	n/a
Chairperson - Conference Reg.	5110.0824	1,750	-	1,250	(500)	-28.57%
Chairperson - Hotel & Lodging	5110.0825	1,000	-	2,000	1,000	100.00%
Chairperson - Meals	5110.0826	50	-	275	225	450.00%
Chairperson - Mileage & Travel	5110.0827	400	-	750	350	87.50%
Operating Expenditures Total		\$ 137,940	\$ 130,995	\$ 146,065	\$ 8,125	5.89%
Debt Service - Principal	5110.0477	\$ -		\$ -	-	n/a
Debt Service Total		\$ -		\$ -	-	n/a
Capital Outlay		\$ -		\$ -	-	n/a
Governing Body Total		\$ 315,435	\$ 264,184	\$ 294,244	\$ (21,191)	-6.72%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 11 NAME: PROPERTY APPRAISAL

OBJECT OF EXPENDITURE	NUMBER	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
5111						
Salaries - Regular	5111.0102	\$ 365,094	\$ 361,141	\$ 378,181	\$ 13,087	3.58%
Salaries - Board of Assessors	5111.0103	35,000	28,409	42,000	7,000	20.00%
Salaries - BOE	5111.0104	-	8,970	10,000	10,000	n/a
Salaries - Overtime	5111.0105	4,400	-	250	(4,150)	-94.32%
Salaries Total		\$ 404,494	\$ 398,520	\$ 430,431	\$ 25,937	6.41%
Unemployment Insurance	5111.0108	\$ 1,797	\$ 1,797	\$ 1,562	\$ (235)	-13.10%
Medicare	5111.0109	5,294	5,779	6,241	947	17.90%
FICA	5111.0110	22,636	24,708	26,687	4,051	17.90%
Retirement	5111.0111	14,604	13,749	13,221	(1,383)	-9.47%
Health Insurance	5111.0112	93,840	-	-	(93,840)	-100.00%
Workers' Compensation Insurance	5111.0113	8,711	6,862	6,862	(1,848)	-21.22%
Retiree Health Insurance	5111.0115	-	-	-	-	n/a
Benefits Total		\$ 146,881	\$ 52,896	\$ 54,573	\$ (92,308)	-62.85%
Personal Services Total		\$ 551,376	\$ 451,415	\$ 485,004	\$ (66,372)	-12.04%
Books & Periodicals	5111.0219	\$ 1,750	\$ 1,364	\$ 1,950	\$ 200	11.43%
Purchase of Maps for Resale	5111.0221	-	-	-	-	n/a
Postage	5111.0224	4,500	4,500	2,900	(1,600)	-35.56%
General Operating Supplies	5111.0225	6,000	5,667	6,000	-	0.00%
Advertisements	5111.0226	200	200	200	-	0.00%
Specialty Supplies	5111.0227	-	-	-	-	n/a
Fuel & Lubricants ⁽⁵⁾	5111.0243	3,800	3,800	3,600	(200)	-5.26%
Tires & Batteries	5111.0248	500	500	400	(100)	-20.00%
Travel Expenditures	5111.0307	11,000	12,147	14,000	3,000	27.27%
Legal	5111.0308	20,000	2,000	25,000	5,000	25.00%
Conferences & Training ⁽¹⁾	5111.0309	5,800	7,572	5,250	(550)	-9.48%
Accounting	5111.0314	-	-	-	-	n/a
Auditing & Penalties on Digest	5111.0315	-	-	-	-	n/a
Dues ⁽²⁾	5111.0318	2,520	2,520	2,520	-	0.00%
Other Professional Fees ⁽⁶⁾	5111.0320	20,000	20,000	20,000	-	0.00%
Communications	5111.0326	5,000	6,912	7,240	2,240	44.80%
Maintenance Contracts	5111.0328	28,500	9,880	28,500	-	0.00%
Property & Liability Insurance	5111.0330	-	-	-	-	n/a
Uniforms	5111.0337	-	-	-	-	n/a
Miscellaneous	5111.0352	100	100	-	(100)	-100.00%
Repairs - Autos	5111.0361	1,000	1,000	1,000	-	0.00%
Operating Leases ⁽⁴⁾	5111.0367	4,780	4,704	4,710	(70)	-1.46%
Mapping	5111.0368	-	-	-	-	n/a
Software ⁽³⁾	5111.0466	-	-	-	-	n/a
Computer Hardware & Peripherals	5111.0468	-	-	-	-	n/a
Non-structural Improvements	5111.0474	-	-	-	-	n/a
Expendable Equipment ⁽⁸⁾	5111.0476	3,000	3,000	-	(3,000)	-100.00%
Operating Expenditures Total		\$ 118,450	\$ 85,866	\$ 123,270	\$ 4,820	4.07%
Debt Service - Principal	5111.0477				\$ -	n/a
Debt Service - Interest	5111.0478				-	n/a
Debt Service Total		\$ -	\$ -	\$ -	\$ -	n/a
Capital Outlay		\$ -	\$ -	\$ -	\$ -	n/a
Tax Assessors Total		\$ 669,826	\$ 537,281	\$ 608,274	\$ (61,552)	-9.19%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 12 NAME: TAX COMMISSIONER

OBJECT OF EXPENDITURE	NUMBER	2014 BUDGET	2014 ESTIMATE	2015 APPROVED	DIFFERENCE 2015-2014	PERCENT CHANGE
	5112					
Salaries - Elected Officials	5112.0101	\$ 92,804	\$ 92,804	\$ 72,000	\$ (20,804)	-22.42%
Salaries - Regular	5112.0102	248,816	235,317	257,738	8,922	3.59%
Salaries - Part Time	5112.0103	19,910	-	-	(19,910)	-100.00%
Salaries - Overtime	5112.0105	1,470	-	1,500	30	2.04%
Salaries Total		\$ 363,000	\$ 328,121	\$ 331,238	\$ (31,762)	-8.75%
Unemployment Insurance	5112.0108	\$ 1,634	\$ 1,634	\$ 1,302	\$ (332)	-20.32%
Medicare	5112.0109	4,954	4,758	4,803	(151)	-3.04%
FICA	5112.0110	21,180	20,344	20,537	(644)	-3.04%
Retirement	5112.0111	34,828	20,879	35,274	446	1.28%
Health Insurance	5112.0112	63,063	-	-	(63,063)	-100.00%
Workers' Compensation Insurance	5112.0113	3,576	2,817	2,817	(759)	-21.21%
Retiree Health Insurance	5112.0115	-	-	-	-	n/a
Benefits Total		\$ 129,235	\$ 50,431	\$ 64,733	\$ (64,502)	-49.91%
Personal Services Total		\$ 492,235	\$ 378,552	\$ 395,971	\$ (96,265)	-19.56%
Books & Periodicals	5112.0219	\$ 50	\$ 50	\$ 50	-	0.00%
Postage	5112.0224	14,000	14,000	14,500	500	3.57%
General Operating Supplies	5112.0225	8,000	7,558	8,000	-	0.00%
Advertisements	5112.0226	100	7,330	100	-	0.00%
Specialty Supplies	5112.0227	-	-	-	-	n/a
Fuel & Lubricants	5112.0243	200	200	200	-	0.00%
Tires & Batteries	5112.0248	-	-	-	-	n/a
Travel Expenditures	5112.0307	650	650	650	-	0.00%
Legal	5112.0308	100	-	8,000	7,900	7900.00%
Conferences & Training	5112.0309	2,570	3,000	3,500	930	36.19%
Accounting	5112.0314	960	960	1,000	40	4.17%
Auditing	5112.0315	-	-	-	-	n/a
Dues	5112.0318	450	450	450	-	0.00%
Other Professional Fees ¹	5112.0320	38,700	38,700	40,200	1,500	3.88%
Communications ³	5112.0326	420	487	450	30	7.14%
Maintenance Contracts ²	5112.0328	25,575	25,725	26,300	725	2.83%
Property & Liability Insurance	5112.0330	-	-	-	-	n/a
Uniforms	5112.0337	-	-	-	-	n/a
Miscellaneous	5112.0352	-	-	-	-	n/a
Repairs - Autos	5112.0361	50	50	50	-	0.00%
Operating Leases ⁴	5112.0367	7,630	7,358	7,630	-	0.00%
Software	51120466	-	-	-	-	n/a
Computer Hardware & Peripherals	51120468	-	-	-	-	n/a
Expendable Equipment	51120476	-	-	-	-	n/a
Operating Expenditures Total		\$ 99,455	\$ 106,518	\$ 111,080	\$ 11,625	11.69%
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		\$ 591,690	\$ 485,070	\$ 507,051	\$ (84,640)	-14.30%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 13 NAME: INFORMATION TECHNOLOGY

OBJECT OF EXPENDITURE	NUMBER	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
	5113					
Salaries - Regular	5113.0102	\$ 230,918	\$ 228,598	\$ 239,197	\$ 8,280	3.59%
Salaries - Part Time	5113.0103	-	-	-	-	n/a
Salaries - On-call Pay	5113.0105	7,800	7,800	7,800	-	0.00%
Salaries Total		\$ 238,718	\$ 236,398	\$ 246,997	\$ 8,280	3.47%
Unemployment	5113.0108	654	654	521	\$ (133)	-20.29%
Medicare	5113.0109	3,348	3,428	3,581	233	6.96%
FICA	5113.0110	14,317	14,657	15,314	997	6.96%
Retirement	5113.0111	8,779	8,787	9,680	901	10.27%
Health Insurance	5113.0112	32,325	-	-	(32,325)	-100.00%
Workers' Compensation Insurance	5113.0113	2,440	1,922	1,922	(518)	-21.22%
Benefits Total		\$ 61,862	\$ 29,447	\$ 31,019	\$ (30,843)	-49.86%
Personal Services Total		\$ 300,580	\$ 265,846	\$ 278,016	\$ (22,564)	-7.51%
Books and Periodicals	5113.0219	\$ 100	\$ 100	\$ 100	\$ -	0.00%
Postage	5113.0224	1,500	1,500	1,250	(250)	-16.67%
General Operating Supplies	5113.0225	1,250	1,250	1,250	-	0.00%
Advertisements	5113.0226	-	-	-	-	n/a
Specialty Supplies	5113.0227	-	-	-	-	n/a
Fuel & Lubricants	5113.0243	800	587	800	-	0.00%
Tires & Batteries	5113.0248	200	200	200	-	0.00%
Travel Expenditures	5113.0307	1,500	1,500	1,500	-	0.00%
Legal	5113.0308	-	-	-	-	n/a
Conferences & Training	5113.0309	2,200	3,000	2,200	-	0.00%
Accounting	5113.0314	-	-	-	-	n/a
Auditing	5113.0315	-	-	-	-	n/a
Dues	5113.0318	100	200	150	50	50.00%
Other Professional Fees	5113.0320	12,000	9,000	10,000	(2,000)	-16.67%
LAN/WAN Connectivity	5113.0325	91,200	91,022	135,000	43,800	48.03%
Communications	5113.0326	6,000	5,001	5,000	(1,000)	-16.67%
Maintenance Contracts/Software ¹	5113.0328	158,000	158,000	165,000	7,000	4.43%
Property & Liability Insurance	5113.0330	-	-	-	-	n/a
Miscellaneous	5113.0352	-	-	-	-	n/a
Repairs - Autos	5113.0361	200	200	200	-	0.00%
Operating Leases ³	5113.0367	-	-	-	-	n/a
Capitalized Salaries Offset	5113.0401	-	-	-	-	n/a
Capitalized Computer Hardware	5113.0464	-	-	-	-	n/a
Capitalized Computer Software	5113.0465	-	-	-	-	n/a
Software ⁴	5113.0466	36,000	36,000	39,000	3,000	8.33%
Computer Hardware & Peripherals ²	5113.0468	144,000	189,255	150,000	6,000	4.17%
Expendable Equipment	5113.0476	-	-	-	-	n/a
Local Area Network Infrastructure	5113.0500	-	-	-	-	n/a
Website Development	5113.0501	10,000	10,000	10,000	-	0.00%
Operating Expenditures Total		\$ 465,050	\$ 506,814	\$ 521,650	\$ 56,600	12.17%
Debt Service - Principal	5113.0477	\$ -	-	-	\$ -	n/a
Debt Service - Interest	5113.0478	-	-	-	-	n/a
Debt Service Total		\$ -	-	-	\$ -	n/a
Capital Outlay³		\$ -	-	-	\$ -	n/a
Information Technology Total		\$ 765,630	\$ 772,660	\$ 799,666	\$ 34,036	4.45%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015- DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 14 NAME: BOARD OF ELECTIONS AND REGISTRATION

OBJECT OF EXPENDITURE	NUMBER	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
5114						
Salaries - Elected Officials	5114.0101	\$ -	\$ -	\$ -	\$ -	n/a
Salaries - Regular	5114.0102	102,229	102,050	99,345	(2,885)	-2.82%
Salaries - Part Time	5114.0103	-	-	15,000	15,000	n/a
Salaries - Overtime	5114.0105	3,200	-	1,000	(2,200)	-68.75%
Salaries - Poll Workers ⁽¹⁾	5114.0106	95,000	-	25,000	(70,000)	-73.68%
Salaries Total		\$ 200,429	\$ 102,050	\$ 140,345	\$ (60,085)	-29.98%
Unemployment Insurance	5114.0108	\$ 599	\$ 599	\$ 911	\$ 312	52.10%
Medicare	5114.0109	-	1,480	2,035	2,035	n/a
FICA	5114.0110	-	6,327	8,701	8,701	n/a
Retirement	5114.0111	10,849	4,342	4,466	(6,384)	-58.84%
Health Insurance	5114.0112	31,281	-	-	(31,281)	-100.00%
Workers' Compensation Insurance	5114.0113	1,078	849	849	(229)	-21.21%
Retiree Health Insurance	5114.0115	-	-	-	-	n/a
Benefits Total		\$ 43,807	\$ 13,597	\$ 16,962	\$ (26,845)	-61.28%
Personal Services Total		\$ 244,236	\$ 115,647	\$ 157,307	\$ 157,282	64.40%
Postage ⁵	5114.0224	\$ 10,000	\$ 5,000	\$ 7,000	\$ (3,000)	-30.00%
General Operating Supplies	5114.0225	1,500	3,364	7,500	6,000	400.00%
Advertisements	5114.0226	-	-	100	100	n/a
Fuel & Lubricants	5114.0243	-	-	-	-	n/a
Tires & Batteries	5114.0248	-	-	-	-	n/a
Travel Expenditures	5114.0307	2,830	2,400	4,500	1,670	59.01%
Legal	5114.0308	1,000	1,000	500	(500)	-50.00%
Conferences & Training	5114.0309	3,950	3,584	2,300	(1,650)	-41.77%
Accounting	5114.0314	-	-	-	-	n/a
Auditing	5114.0315	-	-	-	-	n/a
Dues ⁷	5114.0318	120	120	120	-	0.00%
Other Professional Fees	5114.0320	500	500	500	-	0.00%
Communications	5114.0326	700	730	700	-	0.00%
Maintenance Contracts ³	5114.0328	16,250	16,340	16,250	-	0.00%
Property & Liability Insurance	5114.0330	-	-	-	-	n/a
Electricity	5114.0332	-	-	-	-	n/a
Natural Gas	5114.0333	-	-	-	-	n/a
Water & Sewer	5114.0334	-	-	-	-	n/a
Uniforms	5114.0337	-	-	-	-	n/a
Miscellaneous	5114.0352	-	-	-	-	n/a
Repairs - Autos	5114.0361	-	-	-	-	n/a
Repairs - Buildings & Grounds	5114.0362	-	-	3,000	3,000	n/a
Operating Lease ⁴	5114.0367	1,550	2,748	1,550	-	0.00%
Software	5114.0466	-	-	4,000	4,000	n/a
Computer Hardware & Peripherals	5114.0468	-	-	-	-	n/a
Expendable Equipment ⁽²⁾	5114.0476	20,000	20,000	17,000	(3,000)	-15.00%
Operating Expenditures Total		\$ 58,400	\$ 55,788	\$ 65,020	\$ 6,620	11.34%
Debt Service Total		\$ -	\$ -	\$ -	\$ -	n/a
Capital Outlay		\$ -	\$ -	\$ -	\$ -	n/a
Voter Registration Total		\$ 302,636	\$ 171,435	\$ 222,327	\$ (80,309)	-26.54%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 15 NAME: BOARD OF EQUALIZATION

OBJECT OF EXPENDITURE	NUMBER	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
	5115					
Salaries - Regular	5115.0102	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.00%
Salaries - Part Time	5115.0103	-	-		-	n/a
Salaries - BOE	5115.0104	-	-		-	n/a
Salaries - Overtime	5115.0105	-	-		-	n/a
Salaries Total		\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.00%
Unemployment Insurance	5115.0108	\$ -	\$ -	\$ -	\$ -	n/a
Medicare	5115.0109	-	-	-	-	n/a
FICA	5115.0110	-	-	-	-	n/a
Retirement	5115.0111	-	-	-	-	n/a
Health Insurance	5115.0112	-	-	-	-	n/a
Workers' Compensation Insurance	5115.0113	-	-	-	-	n/a
Benefits Total		\$ -	\$ -	\$ -	\$ -	n/a
Personal Services Total		\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.00%
Books & Periodicals	5115.0219	\$ -	\$ -	\$ -	\$ -	n/a
Postage	5115.0224	-	-	-	-	n/a
General Operating Supplies	5115.0225	250	250	250	-	0.00%
Advertisements	5115.0226	100	100	100	-	0.00%
Travel Expenditures	5115.0307	1,500	5,134	1,500	-	0.00%
Legal	5115.0308	-	-	-	-	n/a
Conferences & Training	5115.0309	1,500	1,500	1,000	(500)	-33.33%
Operating Expenditures Total		\$ 3,350	\$ 6,984	\$ 2,850	\$ (500)	-14.93%
Debt Service Total		\$ -	\$ -	\$ -	\$ -	n/a
Capital Outlay		\$ -	\$ -	\$ -	\$ -	n/a
Board of Equalization Total		\$ 33,350	\$ 36,984	\$ 32,850	\$ (500)	-1.50%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 28 NAME: COOPERATIVE EXTENSION SERVICE

OBJECT OF EXPENDITURE	5128	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
Salaries - Dept. Head	5128.0101	\$ 11,446	\$ 23,046	\$ 16,677	5,231	45.70%
Salaries - Regular	5128.0102	30,865	33,567	35,795	4,930	15.97%
Salaries - Part Time	5128.0103	23,496	18,801	29,547	6,051	25.75%
Salaries - Overtime	5128.0105	-	-	-	-	n/a
Salaries Total		\$ 65,807	\$ 75,414	\$ 82,019	\$ 16,212	24.64%
Unemployment Insurance	5128.0108	\$ 654	\$ 654	\$ 521	\$ (133)	-20.29%
Medicare	5128.0109	954	1,094	1,189	235	24.64%
FICA	5128.0110	4,080	4,676	5,085	1,005	24.64%
Retirement	5128.0111	4,277	5,052	5,635	1,357	31.73%
Health Insurance	5128.0112	5,685	-	-	(5,685)	-100.00%
Workers' Compensation Insurance	5128.0113	1,109	874	874	(236)	-21.26%
Benefits Total		\$ 16,760	\$ 12,349	\$ 13,304	\$ (3,456)	-20.62%
Personal Services Total		\$ 82,567	\$ 87,762	\$ 95,323	\$ 12,756	15.45%
Books & Periodicals	5128.0219	\$ -	\$ -	\$ 135.00	\$ 135.00	n/a
Postage	5128.0224	300	300	250	(50)	-16.67%
General Operating Supplies	5128.0225	1,500	1,568	1,500	-	0.00%
Advertisements	5128.0226	-	-	-	-	n/a
Fuel & Lubricants	5128.0243	2,400	1,094	2,200	(200)	-8.33%
Janitorial Supply	5128.0244	-	-	-	-	n/a
Tires & Batteries	5128.0248	-	-	-	-	n/a
Travel Expenditures	5128.0307	400	400	400	-	0.00%
Legal	5128.0308	-	-	-	-	n/a
Conferences & Training	5128.0309	1,000	1,000	1,450	450	45.00%
Accounting	5128.0314	-	-	-	-	n/a
Auditing	5128.0315	-	-	-	-	n/a
Dues	5128.0318	490	490	525	35	7.14%
Other Professional Fees	5128.0320	-	-	-	-	n/a
Communications	5128.0326	420	347	420	-	0.00%
Maintenance Contracts	5128.0328	500	813	500	-	0.00%
Property & Liability Insurance	5128.0330	-	-	-	-	n/a
Electricity	5128.0332	3,600	4,496	4,000	400	11.11%
Uniforms	5128.0337	-	-	-	-	n/a
Miscellaneous	5128.0352	-	-	-	-	n/a
Repairs - Other	5128.0360	150	150	150	-	0.00%
Repairs - Autos	5128.0361	300	300	300	-	0.00%
Repairs Bldgs & Grounds	5128.0362	-	-	-	-	n/a
Operating Leases ⁽¹⁾	5128.0367	3,100	2,790	3,100	-	0.00%
Software	5128.0466	-	-	-	-	n/a
Computer Hardware & Peripherals	5128.0468	-	-	800	800	n/a
Expendable Equipment	5128.0476	-	-	-	-	n/a
Operating Expenditures Total		\$ 14,160	\$ 13,748	\$ 15,730	\$ 1,570	11.09%
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		\$ 96,727	\$ 101,510	\$ 111,053	\$ 14,326	14.81%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 30 NAME: PURCHASING

OBJECT OF EXPENDITURE	NUMBER	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
	5130					
Salaries - Regular	5130.0102	\$ 53,096	\$ 50,882	\$ 55,000	\$ 1,904	3.59%
Salaries - Part Time	5130.0103	-	-	-	-	n/a
Salaries - Overtime	5130.0105	-	-	-	-	n/a
Salaries Total		\$ 53,096	\$ 50,882	\$ 55,000	\$ 1,904	3.59%
Unemployment Insurance	5130.0108	\$ 163	\$ 163	\$ 130	\$ (33)	-20.44%
Medicare	5130.0109	770	738	798	28	3.59%
FICA	5130.0110	3,292	3,155	3,410	118	3.59%
Retirement	5130.0111	2,148	2,020	2,448	300	13.98%
Health Insurance	5130.0112	252	-	-	(252)	-100.00%
Workers' Compensation Insurance	5130.0113	561	442	442	(119)	-21.22%
Benefits Total		\$ 7,187	\$ 6,518	\$ 7,228	\$ 41	0.57%
Personal Services Total		\$ 60,283	\$ 57,400	\$ 62,228	\$ 1,945	3.23%
Books and Periodicals	5130.0219	\$ 40	\$ 40	\$ 35	\$ (5)	-12.50%
Postage	5130.0224	20	20	-	(20)	-100.00%
General Operating Supplies	5130.0225	600	600	500	(100)	-16.67%
Advertisements	5130.0226	-	-	-	-	n/a
Fuel & Lubricants	5130.0243	-	-	-	-	n/a
Travel Expenditures	5130.0307	1,000	1,000	1,250	250	25.00%
Legal	5130.0308	250	250	-	(250)	-100.00%
Conferences & Training	5130.0309	1,000	1,000	1,200	200	20.00%
Dues	5130.0318	230	230	230	-	0.00%
Other Professional Fees	5130.0320	-	-	-	-	n/a
Communications	5130.0326	730	862	730	-	0.00%
Maintenance Contracts	5130.0328	-	-	-	-	n/a
Operating Expenditures Total		\$ 3,870	\$ 4,002	\$ 3,945	\$ 75	1.94%
Debt Service Total		\$ -	\$ -	\$ -	\$ -	n/a
Capital Outlay		\$ -	\$ -	\$ -	\$ -	n/a
Purchasing Department Total		\$ 64,153	\$ 61,402	\$ 66,173	\$ 2,020	3.15%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 33 NAME: CODE COMPLIANCE

OBJECT OF EXPENDITURE	NUMBER	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
	5133					
Salaries - Regular	5133.0102	\$ 53,579	\$ 52,802	\$ 53,319	\$ (260)	-0.49%
Salaries - Part Time	5133.0103	-	-	-	-	n/a
Salaries - Overtime	5133.0105	-	-	-	-	n/a
Salaries Total		\$ 53,579	\$ 52,802	\$ 53,319	\$ (260)	-0.49%
Unemployment Insurance	5133.0108	\$ 163	\$ 163	\$ 130	\$ (33)	-20.44%
Medicare	5133.0109	777	766	773	(4)	-0.49%
FICA	5133.0110	3,322	3,274	3,306	(16)	-0.49%
Retirement	5133.0111	3,079	600	5,422	2,343	76.09%
Health Insurance	5133.0112	5,257	-	-	(5,257)	-100.00%
Workers' Compensation Insurance	5133.0113	1,926	1,517	1,517	(409)	-21.22%
Benefits Total		\$ 14,524	\$ 6,320	\$ 11,148	\$ (3,376)	-23.25%
Personal Services Total		\$ 68,103	\$ 59,122	\$ 64,467	\$ (3,636)	-5.34%
Books & Periodicals	5133.0219	\$ -	\$ -	\$ -	\$ -	n/a
Postage	5133.0224	300	362	300	-	0.00%
General Operating Supplies	5133.0225	500	606	750	250	50.00%
Advertisements	5133.0226	-	-	-	-	n/a
Specialty Supplies	5133.0227	-	-	-	-	n/a
Fuel & Lubricants	5133.0243	2,400	2,400	2,500	100	4.17%
Tires & Batteries	5133.0248	500	500	500	-	0.00%
Travel Expenditures	5133.0307	300	300	300	-	0.00%
Legal	5133.0308	-	-	1,000	1,000	n/a
Conferences & Training	5133.0309	650	650	300	(350)	-53.85%
Accounting	5133.0314	-	-	-	-	n/a
Auditing	5133.0315	-	-	-	-	n/a
Dues	5133.0318	50	330	50	-	0.00%
Other Professional Fees	5133.0320	-	-	-	-	n/a
Damages, Rewards, & Indemnities	5133.0321	-	-	-	-	n/a
Communications	5133.0326	350	728	500	150	42.86%
Maintenance Contracts	5133.0328	-	-	-	-	n/a
Property & Liability Insurance	5133.0330	-	-	-	-	n/a
Uniforms	5133.0337	200	200	200	-	0.00%
Miscellaneous	5133.0352	-	-	-	-	n/a
Repairs - Autos	5133.0361	500	500	500	-	0.00%
Operating Leases	5133.0367	-	-	-	-	n/a
Software	5133.0466	-	-	2,670	2,670	n/a
Computer Hardware & Peripherals	5133.0468	-	-	400	400	n/a
Operating Expenditures Total		\$ 5,750	\$ 6,577	\$ 9,970	\$ 4,220	73.39%
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		\$ 73,853	\$ 65,699	\$ 74,437	\$ 584	0.79%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 39 NAME: BUILDINGS & GROUNDS

OBJECT OF EXPENDITURE	NUMBER	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
	5139					
Salaries - Regular ¹	5139.0102	\$ 356,711	\$ 327,106	\$ 357,763	\$ 1,052	0.29%
Salaries - Part Time	5139.0103	-	-	-	-	n/a
Salaries - Overtime	5139.0105	1,000	1,000	1,000	-	0.00%
Salaries Total		\$ 357,711	\$ 328,106	\$ 358,763	\$ 1,052	0.29%
Unemployment Insurance	5139.0108	\$ 1,634	\$ 1,634	\$ 1,432	\$ (202)	-12.36%
Medicare	5139.0109	5,187	4,758	5,202	15	0.29%
FICA	5139.0110	22,178	20,343	22,243	65	0.29%
Retirement	5139.0111	14,415	15,024	17,254	2,839	19.69%
Health Insurance	5139.0112	97,960	-	-	(97,960)	-100.00%
Workers' Compensation Insurance	5139.0113	14,305	11,269	11,269	(3,036)	-21.23%
Benefits Total		\$ 155,679	\$ 53,026	\$ 57,400	\$ (98,279)	-63.13%
Personal Services Total		\$ 513,390	\$ 381,132	\$ 416,163	\$ (97,227)	-18.94%
Books & Periodicals	5139.0219	\$ -	\$ -	\$ -	\$ -	n/a
Postage	5139.0224	10	10	10	-	0.00%
General Operating Supplies	5139.0225	5,000	4,809	6,000	1,000	20.00%
Advertisements	5139.0226	-	-	-	-	n/a
Specialty Supplies	5139.0227	-	-	-	-	n/a
Fuel & Lubricants	5139.0243	20,000	20,064	20,000	-	0.00%
Tires & Batteries	5139.0248	1,000	815	1,000	-	0.00%
Small Tools	5139.0249	-	-	-	-	n/a
Travel Expenditures	5139.0307	150	150	-	(150)	-100.00%
Legal	5139.0308	-	-	-	-	n/a
Conferences & Training	5139.0309	300	300	300	-	0.00%
Accounting	5139.0314	-	-	-	-	n/a
Auditing	5139.0315	-	-	-	-	n/a
Dues	5139.0318	-	-	-	-	n/a
Other Professional Fees	5139.0320	100	327	200	100	100.00%
Rewards, Damages, Indem.	5139.0321	-	-	-	-	n/a
Communications	5139.0326	3,500	3,261	3,600	100	2.86%
Maintenance Contracts	5139.0328	-	-	-	-	n/a
Property & Liability Insurance	5139.0330	-	-	-	-	n/a
Electricity	5139.0332	1,800	3,918	3,500	1,700	94.44%
Natural Gas	5139.0333	950	3,725	2,900	1,950	205.26%
Water & Sewerage	5139.0334	-	-	-	-	n/a
Uniforms	5139.0337	1,400	907	1,300	(100)	-7.14%
Miscellaneous	5139.0352	50	50	-	(50)	-100.00%
Repairs - Equipment	5139.0360	250	210	250	-	0.00%
Repairs - Autos	5139.0361	1,500	1,272	1,500	-	0.00%
Repairs - Building & Grounds	5139.0362	160,000	132,732	160,000	-	0.00%
Operating Leases	5139.0367	-	-	-	-	n/a
Salaries & Benefits Capitalized	5139.0402	-	-	-	-	n/a
Software	5139.0466	-	-	-	-	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		\$ 196,010	\$ 172,549	\$ 200,560	\$ 4,550	2.32%
Debt Service - Principal	5139.0477	\$ -	\$ -	\$ -	\$ -	n/a
Debt Service - Interest	5139.0478	-	-	-	-	n/a
Debt Service Total		\$ -	\$ -	\$ -	\$ -	n/a
Capital Outlay 5139.0473		\$ -	\$ -	\$ -	\$ -	n/a
Buildings & Grounds Total		\$ 709,400	\$ 553,681	\$ 616,723	\$ (92,677)	-13.06%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: NAME: HISTORIC COURTHOUSE

OBJECT OF EXPENDITURE	NUMBER	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
	5106					
Salaries - Regular	5124.0102				\$ -	n/a
Salaries - Part Time	5124.0103			18,000	18,000	n/a
Salaries - Overtime	5124.0105				-	n/a
Salaries Total		\$ -	\$ -	\$ 18,000	\$ 18,000	n/a
Unemployment Insurance	5124.0108			\$ 130	\$ 130	n/a
Medicare	5124.0109			261	261	n/a
FICA	5124.0110			1,116	1,116	n/a
Retirement	5124.0111			-	-	n/a
Health Insurance	5124.0112			-	-	n/a
Workers' Compensation Insurance	5124.0113			441	441	n/a
Benefits Total		\$ -	\$ -	\$ 1,948	\$ 1,948	n/a
Personal Services Total		\$ -	\$ -	\$ 19,948	\$ 19,948	n/a
Books and Periodicals	5124.0219			\$ -	\$ -	n/a
Postage	5124.0224			-	-	n/a
General Operating Supplies	5124.0225			-	-	n/a
Other Professional Fees	5124.0320			5,000	5,000	n/a
Communications	5124.0326			750	750	n/a
Maintenance Contracts	5124.0328			2,500	2,500	n/a
Property & Liability Insurance	5124.0330			-	-	n/a
Electricity	5124.0332			-	-	n/a
Natural Gas	5124.0333			-	-	n/a
Water	5124.0334			5,000		
Landscape Maintenance	5124.0359			5,000		
Repairs	5124.0360			1,000		
Operating Leases	5124.0367				-	n/a
Software	5124.0466				-	n/a
Computer Hardware & Peripherals	5124.0468				-	n/a
Expendable Equipment	5124.0476			1,000	1,000	n/a
Operating Expenditures Total		\$ -	\$ -	\$ 20,250	\$ 20,250	n/a
Debt Service - Principal					\$ -	n/a
Debt Service - Interest					-	n/a
Debt Service Total		\$ -	\$ -	\$ -	\$ -	n/a
Capital Outlay		\$ -	\$ -	\$ -	\$ -	n/a
Historic Courthouse - Total		\$ -	\$ -	\$ 40,198	\$ 40,198	n/a

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 18 NAME: SHERIFF'S DEPARTMENT

OBJECT OF EXPENDITURE	NUMBER	2014		2015	DIFFERENCE	PERCENT
		BUDGET	ESTIMATE	REQUEST	2015-2014	CHANGE
5218						
Salaries - Elected Officials	5218.0101	\$ 81,394	\$ 81,394	\$ 85,000	\$ 3,606	4.43%
Salaries - Regular	5218.0102	3,182,865	3,137,057	3,534,036	351,171	11.03%
Salaries - Part Time	5218.0103	65,000	64,480	40,000	(25,000)	-38.46%
Salaries - Overtime	5218.0105	35,000	35,000	30,000	(5,000)	-14.29%
Salaries Total		\$ 3,364,259	\$ 3,317,932	\$ 3,689,036	\$ 324,777	9.65%
Unemployment Insurance	5218.0108	\$ 13,889	\$ 13,850	\$ 12,104	\$ (1,785)	-12.85%
Medicare	5218.0109	47,332	44,348	53,491	6,159	13.01%
FICA	5218.0110	202,384	205,712	228,720	26,336	13.01%
Retirement	5218.0111	18,183	8,932	253,340	235,157	1293.28%
Health Insurance	5218.0112	666,657	1,193	-	(666,657)	-100.00%
Workers' Compensation Insurance	5218.0113	171,303	134,944	138,318	(32,985)	-19.26%
Medicare Supplement	5218.0114	-	-	-	-	n/a
Retiree Health Insurance	5218.0115	19,970	-	-	(19,970)	-100.00%
Benefits Total		\$ 1,139,718	\$ 408,979	\$ 685,973	\$ (453,745)	-39.81%
Personal Services Total¹		\$ 4,503,977	\$ 3,726,911	\$ 4,375,009	\$ (128,969)	-2.86%
Books & Periodicals	5218.0219	\$ -	\$ -	\$ -	\$ -	n/a
Postage	5218.0224	4,000	3,125	3,750	(250)	-6.25%
General Operating Supplies	5218.0225	39,000	24,517	35,000	(4,000)	-10.26%
Advertisements	5218.0226	2,000	1,580	2,000	-	0.00%
Specialty Supplies	5218.0227	-	-	-	-	n/a
Fuel & Lubricants	5218.0243	175,000	146,930	150,000	(25,000)	-14.29%
Propane	5218.0244	175,000	201,847	200,000	25,000	14.29%
Tires & Batteries	5218.0248	45,000	37,939	50,000	5,000	11.11%
Travel Expenditures	5218.0307	5,000	6,149	5,000	-	0.00%
Legal	5218.0308	2,000	21,925	10,000	8,000	400.00%
Conferences & Training	5218.0309	10,400	10,355	10,400	-	0.00%
Accounting	5218.0314	-	-	-	-	n/a
Auditing	5218.0315	-	-	-	-	n/a
Dues	5218.0318	3,000	3,000	3,000	-	0.00%
Other Professional Fees	5218.0320	3,000	3,000	3,000	-	0.00%
Damages & Indemnities	5218.0321	4,000	7,808	5,000	1,000	25.00%
Communications	5218.0326	72,827	63,632	75,250	2,423	3.33%
Maintenance Contracts ²	5218.0328	32,400	30,730	37,900	5,500	16.98%
Property & Liability Insurance	5218.0330	-	-	-	-	n/a
Electricity	5218.0332	-	-	-	-	n/a
Natural Gas	5218.0333	-	-	-	-	n/a
Water	5218.0334	-	-	-	-	n/a
Uniforms	5218.0337	35,000	31,518	35,000	-	0.00%
Miscellaneous	5218.0352	-	-	-	-	n/a
Community Promotions	5218.0358	-	-	500	500	n/a
Repairs- Other/Communications	5218.0360	5,000	5,000	5,000	-	0.00%
Repairs - Autos	5218.0361	80,000	50,645	65,000	(15,000)	-18.75%
Repairs - Buildings & Grounds	5218.0362	-	-	-	-	n/a
Operating Leases ³	5218.0367	14,440	13,213	14,440	-	0.00%
Software	5218.0466	1,500	800	1,500	-	0.00%
Capitalized Computer Hardware	5218.0464	-	-	-	-	n/a
Computer Hardware & Peripherals ⁴	5218.0468	-	-	-	-	n/a
Small Equipment (Patrol Cars)	5218.0469	10,000	10,000	15,000	5,000	50.00%
Capital Asset Other	5218.0473	-	-	-	-	n/a
Expendable Equipment- Radios	5218.0475	10,000	10,000	15,000	5,000	50.00%
Expendable Equipment- Weapons	5218.0476	15,000	25,183	20,000	5,000	33.33%
LAN Infrastructure	5218.0500	-	-	-	-	n/a
Homeland Security Grant	5218.0501	-	-	-	-	n/a
GOHS Grant	5218.0502	-	-	-	-	n/a
Bullet Proof Vest Program	5218.0503	10,000	10,000	10,000	-	0.00%
Digital Signage Grant	5218.0504	-	-	-	-	n/a
Operating Expenditures Total		\$ 753,567	\$ 718,896	\$ 771,740	\$ 18,173	2.41%
Debt Service - Principal	5218.0477	\$ -	\$ -	\$ 303,420	\$ 303,420	n/a
Debt Service - Interest	5218.0478	-	-	6,803	6,803	n/a
Debt Service Total		\$ -	\$ -	\$ 310,224	\$ 310,224	n/a
Capital Outlay	5218.0473	\$ -	\$ -	\$ -	\$ -	n/a
Sheriff's Department Total		\$ 5,257,544	\$ 4,445,806	\$ 5,456,973	\$ 199,428	3.79%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT:19 NAME: JAIL

OBJECT OF EXPENDITURE	NUMBER	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
Salaries - Regular	5219.0102	\$ 2,654,747	\$ 2,500,041	\$ 2,672,923	\$ 18,176	0.68%
Salaries - Part Time	5219.0103	45,000	11,720	40,000	(5,000)	-11.11%
Salaries - Overtime	5219.0105	95,616	28,359	60,000	(35,616)	-37.25%
Salaries Total		\$ 2,795,363	\$ 2,540,120	\$ 2,772,923	\$ (22,440)	-0.80%
Unemployment Insurance	5219.0108	\$ 13,562	\$ 13,562	\$ 11,063	\$ (2,499)	-18.43%
Medicare	5219.0109	38,494	36,832	40,207	1,714	4.45%
FICA	5219.0110	164,594	157,487	171,921	7,327	4.45%
Retirement	5219.0111	0	4,124	139,334	139,334	n/a
Health Insurance	5219.0112	678,300	0	0	(678,300)	-100.00%
Workers' Compensation Insurance	5219.0113	140,438	110,630	113,396	(27,042)	-19.26%
Benefits Total		\$ 1,035,388	\$ 322,635	\$ 475,922	\$ (559,467)	-54.03%
Personal Services Total		\$ 3,830,751	\$ 2,862,756	\$ 3,248,845	\$ (581,907)	-15.19%
General Operating Supplies	5219.0225	\$ 30,000	\$ 27,490	\$ 30,000	\$ -	0.00%
Advertisements	5219.0226	-	-	-	-	n/a
Specialty Supplies	5219.0227	-	-	-	-	n/a
Clothing For Prisoners	5219.0236	20,000	15,000	17,500	(2,500)	-12.50%
Food & Kitchen Supplies	5219.0242	275,000	221,879	270,000	(5,000)	-1.82%
Janitorial Supply	5219.0244	-	-	-	-	n/a
Medical Supplies & Treatment	5219.0245	310,000	382,111	380,000	70,000	22.58%
Travel Expenditures	5219.0307	2,300	2,000	2,500	200	8.70%
Legal	5219.0308	-	-	-	-	n/a
Conferences & Training	5219.0309	4,000	1,100	2,000	(2,000)	-50.00%
Other Professional Fees	5219.0320	2,000	2,000	2,000	-	0.00%
Rewards Damages and Indem.	5219.0321	15,000	15,000	15,000	-	0.00%
Communications	5219.0326	-	-	-	-	n/a
Maintenance Contracts	5219.0328	39,300	29,251	44,200	4,900	12.47%
Property & Liability Insurance	5219.0330	-	-	-	-	n/a
Electricity	5219.0332	160,000	149,207	160,000	-	0.00%
Natural Gas	5219.0333	35,000	37,467	35,000	-	0.00%
Water & Sewerage	5219.0334	125,000	115,392	110,000	(15,000)	-12.00%
Uniforms	5219.0337	15,000	15,000	15,000	-	0.00%
Miscellaneous	5219.0352	-	-	-	-	n/a
Community Promotions	5219.0358	1,000	1,000	500	(500)	-50.00%
Repairs- Buildings & Grounds	5219.0362	2,000	2,000	500	(1,500)	-75.00%
Inmate Housing	5219.0366	-	-	-	-	n/a
Operating Lease	5219.0367	13,400	13,492	13,400	-	0.00%
Software	5219.0466	1,000	1,000	1,000	-	0.00%
Expendable Equipment - Radios	5219.0475	2,500	2,500	2,500	-	0.00%
Expendable Equipment - Weapons	5219.0476	10,000	8,146	10,000	-	0.00%
Computer Hardware	5219.0468	35,000	35,000	30,000	(5,000)	-14.29%
Operating Expenditures Total		\$ 1,097,500	\$ 1,076,035	\$ 1,141,100	\$ 43,600	3.97%
Debt Service - Principal	5219.0477	\$ -	\$ -	\$ -	\$ -	n/a
Debt Service - Interest	5219.0478	-	-	-	-	n/a
Debt Service Total		\$ -	\$ -	\$ -	\$ -	n/a
Capital Outlay		\$ -	\$ -	\$ -	\$ -	n/a
Jail Total		\$ 4,928,251	\$ 3,938,790	\$ 4,389,945	\$ (538,307)	-10.92%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT:20 NAME: CORONER

OBJECT OF EXPENDITURE	NUMBER	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
Salaries - Elected Officials	5220.0101	\$ 12,000	\$ 12,000	\$ 14,000	\$ 2,000	16.67%
Salaries - Regular	5220.0102	-	6,934	-	-	n/a
Salaries - Part Time	5220.0103	8,600	3,150	8,600	-	0.00%
Salaries - Overtime	5220.0105	-	-	-	-	n/a
Salaries Total		\$ 20,600	\$ 22,084	\$ 22,600	\$ 2,000	9.71%
Unemployment Insurance	5220.0108	105	105	130	\$ 25	23.81%
Medicare	5220.0109	299	320	328	29	9.71%
FICA	5220.0110	1,277	1,369	1,401	124	9.71%
Retirement	5220.0111	-	-	967	967	n/a
Health Insurance	5220.0112	10,612	-	-	(10,612)	-100.00%
Workers' Compensation Insurance	5220.0113	324	255	255	(69)	-21.22%
Benefits Total		\$ 12,617	\$ 2,050	\$ 3,081	\$ (9,536)	-75.58%
Personal Services Total		\$ 33,217	\$ 24,133	\$ 25,681	\$ (7,536)	-22.69%
Postage	5220.0224	\$ 10	\$ 10	\$ 10	\$ -	0.00%
General Operating Supplies ¹	5220.0225	750	750	750	-	0.00%
Advertisements	5220.0226	-	-	-	-	n/a
Fuel & Lubricants	5220.0243	1,000	937	1,000	-	0.00%
Tires & Batteries	5220.0248	200	200	100	(100)	-50.00%
Travel Expenditures	5220.0307	700	1,000	1,000	300	42.86%
Legal	5220.0308	-	-	-	-	n/a
Conferences & Training	5220.0309	1,000	1,000	1,100	100	10.00%
Witness Fees	5220.0312	100	100	-	(100)	-100.00%
Accounting	5220.0314	-	-	-	-	n/a
Auditing	5220.0315	-	-	-	-	n/a
Dues	5220.0318	230	230	230	-	0.00%
Other Professional Fees ¹	5220.0320	8,500	8,123	9,000	500	5.88%
Communications	5220.0326	1,570	1,510	1,700	130	8.28%
Maintenance Contracts	5220.0328	-	-	-	-	n/a
Property & Liability Insurance	5220.0330	-	-	-	-	n/a
Uniforms	5220.0337	-	-	-	-	n/a
Miscellaneous	5220.0352	-	-	50	50	n/a
Repairs - Autos	5220.0361	100	100	100	-	0.00%
Operating Leases	5220.0367	-	-	-	-	n/a
Software	5220.0466	-	-	-	-	n/a
Computer Hardware & Peripherals	5220.0468	-	-	-	-	n/a
Expendable Equipment	5220.0476	-	-	-	-	n/a
Operating Expenditures Total		\$ 14,160	\$ 13,960	\$ 15,040	\$ 880	6.21%
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		\$ 47,377	\$ 38,094	\$ 40,721	\$ (6,656)	-14.05%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015- DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT:25 NAME: CORRECTIONAL INSTITUTE

OBJECT OF EXPENDITURE	NUMBER	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
5225						
Salaries - Regular	5225.0102	\$ 900,706	\$ 917,568	\$ 984,724	\$ 84,018	9.33%
Salaries - Part Time	5225.0103	-	-	23,388	23,388	n/a
Inmate Salaries	5225.0104	-	-	-	-	n/a
Salaries - Overtime	5225.0105	20,000	86,095	20,000	-	0.00%
Salaries Total		\$ 920,706	\$ 1,003,663	\$ 1,028,112	\$ 107,406	11.67%
Unemployment Insurance	5225.0108	\$ 4,575	\$ 4,575	\$ 3,905	\$ (670)	-14.65%
Medicare	5225.0109	13,060	14,553	14,908	1,847	14.15%
FICA	5225.0110	55,844	62,227	63,743	7,899	14.15%
Retirement	5225.0111	47,992	41,978	45,107	(2,885)	-6.01%
Health Insurance	5225.0112	239,203	-	-	(239,203)	-100.00%
Workers' Compensation Insurance	5225.0113	46,982	37,010	37,010	(9,972)	-21.23%
Benefits Total		\$ 407,656	\$ 160,344	\$ 164,673	\$ (242,983)	-59.60%
Personal Services Total		\$ 1,328,363	\$ 1,164,007	\$ 1,192,785	\$ (135,578)	-10.21%
Books & Periodicals	5225.0219	\$ 450	\$ 450	\$ 450	\$ -	0.00%
Greenhouse Services	5225.0220	-	-	-	-	n/a
Farm Services	5225.0223	-	-	-	-	n/a
Postage	5225.0224	1,000	1,661	1,050	50	5.00%
General Operating Supplies	5225.0225	56,000	50,366	56,000	-	0.00%
Advertisements	5225.0226	160	160	160	-	0.00%
Specialty Supplies	5225.0227	-	-	-	-	n/a
Bedding	5225.0235	-	-	-	-	n/a
Clothing	5225.0236	13,500	23,019	13,500	-	0.00%
Discharge of Prisoners	5225.0237	-	-	-	-	n/a
Supplies- Food & Kitchen	5225.0242	-	-	-	-	n/a
Fuel & Lubricants	5225.0243	23,000	28,141	24,150	1,150	5.00%
Janitorial Supply, Linen	5225.0244	-	-	-	-	n/a
Medical Supplies & Treatment	5225.0245	5,000	5,000	5,000	-	0.00%
Tires & Batteries	5225.0248	2,250	2,608	2,250	-	0.00%
Small Tools & Equipment	5225.0249	-	-	-	-	n/a
Relocation Expenditures	5225.0306	-	-	-	-	n/a
Travel Expenditures	5225.0307	2,250	1,650	2,000	(250)	-11.11%
Legal	5225.0308	1,500	1,500	1,500	-	0.00%
Conferences & Training	5225.0309	1,750	1,750	1,500	(250)	-14.29%
Fire Department	5225.0310	-	-	-	-	n/a
Accounting	5225.0314	-	-	-	-	n/a
Auditing	5225.0315	-	-	-	-	n/a
Purchased/Contracted Services	5225.0317	340,500	370,607	365,000	24,500	7.20%
Dues	5225.0318	90	90	100	10	11.11%
Other Professional Fees	5225.0320	-	-	-	-	n/a
Damages & Indemnities	5225.0321	-	-	-	-	n/a
Communications	5225.0326	7,700	6,455	7,700	-	0.00%
Maintenance Contracts ¹	5225.0328	11,200	10,562	11,200	-	0.00%
Property & Liability Insurance	5225.0330	-	-	3,000	3,000	n/a
Electricity	5225.0332	90,000	90,551	92,000	2,000	2.22%
Natural Gas	5225.0333	40,000	31,395	35,000	(5,000)	-12.50%
Water & Sewerage	5225.0334	100,000	103,234	80,000	(20,000)	-20.00%
Uniforms	5225.0337	10,000	13,664	10,000	-	0.00%
Rent	5225.0338	33,400	39,325	33,400	-	0.00%
Veterinary Fees	5225.0350	-	-	-	-	n/a
Court Cost - Transcripts	5225.0351	-	-	-	-	n/a
Miscellaneous	5225.0352	-	-	-	-	n/a
Inmate Store	5225.0353	-	-	100	100	n/a
Repairs - Equipment	5225.0360	7,000	7,357	7,000	-	0.00%
Repairs - Vehicles	5225.0361	3,000	2,940	3,000	-	0.00%
Repairs - Buildings & Grounds	5225.0362	50,000	50,000	20,000	(30,000)	-60.00%
Operating Leases ²	5225.0367	6,110	5,988	6,110	-	0.00%
Warden's House Improvements	5225.0400	-	-	-	-	n/a
Software	5225.0466	-	-	-	-	n/a
Computer Hardware & Peripherals	5225.0468	-	-	-	-	n/a
Non-structural Improvements	5225.0474	-	-	-	-	n/a
Expendable Equipment ³	5225.0476	2,300	5,000	5,000	2,700	117.39%
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	-	-	-	-	n/a
IW Davis HVAC Improvements	5225.0503	40,000	40,000	20,000	(20,000)	-50.00%
Mechanical Repairs - Water Heater	5225.0504	40,000	40,000	-	(40,000)	-100.00%
Deferred Maintenance	5225.0505	-	-	-	-	n/a
Code Issues - IW Davis	5225.0506	-	-	-	-	n/a
Project Management - IW Davis	5225.0507	-	-	-	-	n/a
IT Improvements	5225.0508	-	-	-	-	n/a
Engineering/Architectural Services	5225.0509	-	-	-	-	n/a
Segregation Cells - IW Davis	5225.0510	-	-	-	-	n/a
Magnetic Locks/Security Upgrades	5225.0511	-	-	-	-	n/a
Moving Expenditures & Sundries	5225.0512	-	-	-	-	n/a
Inmate Lockers	5225.0513	-	-	-	-	n/a
Operating Expenditures Total		\$ 888,160	\$ 933,473	\$ 806,170	\$ (81,990)	-9.23%
Debt Service - Principal	5225.0477	-	-	\$ 19,552	\$ 19,552	n/a
Debt Service - Interest	5225.0478	-	-	453	453	n/a
Debt Service Total		\$ -	\$ -	\$ 20,006	\$ 20,006	n/a
Capital Assets Other	5225.0470	-	-	-	-	n/a
Capital Assets Other	5226.0473	-	-	-	-	n/a
Capital Outlay		-	-	-	\$ -	n/a
Correctional Institute Total		\$ 2,216,523	\$ 2,097,480	\$ 2,018,961	\$ (197,562)	-8.91%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 26 NAME: J.C.C.I. FIRE BRIGADE & FIRE TRAINING CENTER

OBJECT OF EXPENDITURE	NUMBER	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
	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
Personal Services Total		\$ -	\$ -	\$ -	\$ -	n/a
General Operating Supplies	5226.0225	\$ 10,000	\$ 5,415	\$ 9,000	\$ (1,000)	-10.00%
Advertisements	5226.0226	-	-	-	-	n/a
Fuel	5226.0243	-	630	-	-	n/a
Travel Expenses	5226.0307	-	-	-	-	n/a
Telephone	5226.0326	730	752	800	70	9.59%
Maintenance Contracts	5226.0328	1,900	1,937	1,950	50	2.63%
Property & Liability Insurance	5226.0330	-	-	-	-	n/a
Electricity	5226.0332	18,000	23,438	20,000	2,000	11.11%
Natural Gas	5226.0333	5,000	5,463	5,500	500	10.00%
Water & Sewerage	5226.0334	16,000	15,117	15,500	(500)	-3.13%
Rent	5226.0338	-	-	-	-	n/a
Miscellaneous	5226.0352	5,000	500	1,250	(3,750)	-75.00%
Repairs to Buildings & Grounds	5226.0362	2,000	3,484	2,250	250	12.50%
Software	5226.0466	-	-	-	-	n/a
Computer Hardware & Peripherals	5226.0468	-	-	-	-	n/a
Capital Assets - Vehicles	5526.0471	-	-	-	-	n/a
Expendable Equipment	5226.0476	3,000	3,000	2,000	(1,000)	-33.33%
Operating Expenditures Total		\$ 61,630	\$ 59,737	\$ 58,250	\$ (3,380)	-5.48%
Debt Service - Principal	5266.0477			\$ 44,118	\$ 44,118	n/a
Debt Service - Interest	5266.0478			73,532	73,532	n/a
FTC - Debt Service Total		\$ -	\$ -	\$ 117,650	\$ 117,650	n/a
Capital Outlay		\$ -	\$ -	\$ -	\$ -	n/a
Fire Brigade & Training Center Total		\$ 61,630	\$ 59,737	\$ 175,900	\$ 114,270	185.41%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 66 NAME: FIREMEN'S ASSOCIATION

OBJECT OF EXPENDITURE	NUMBER	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2013	PERCENT CHANGE
	5266					
Unemployment Insurance	5266.0108	\$ -	\$ -		\$ -	n/a
Lt Life/Disability Insurance	5266.0112	15,500	11,367	15,500	-	0.00%
Workers' Compensation Insurance	5266.0113	28,000	22,057	28,000	-	0.00%
Benefits Total		\$ 43,500	\$ 33,424	\$ 43,500	\$ -	0.00%
						n/a
Postage	5266.0224	\$ -	\$ -	\$ -	\$ -	n/a
General Operating Supplies	5266.0225	-	-	-	-	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		\$ -	\$ -	\$ -	\$ -	n/a
						n/a
East Jackson FD Transfers	5267.0340	\$ -	\$ -	\$ -	\$ -	n/a
Interest	5266.0478	-	-	-	-	n/a
East Jackson FD Total		\$ -	\$ -	\$ -	\$ -	n/a
						n/a
Capital Outlay		\$ -	\$ -	\$ -	\$ -	n/a
						n/a
Firemens' Association Total		\$ 43,500	\$ 33,424	\$ 43,500	\$ -	0.00%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 69 NAME: ANIMAL CONTROL

OBJECT OF EXPENDITURE	NUMBER	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
	5269					
Salaries - Regular	5269.0102	\$ 60,300	\$ 68,932	\$ 80,733	\$ 20,433	33.89%
Salaries - Part Time	5269.0103	-	-	-	-	n/a
Salaries - Overtime	5269.0105	-	242	-	-	n/a
Salaries Total		\$ 60,300	\$ 69,174	\$ 80,733	\$ 20,433	33.89%
Unemployment Insurance	5269.0108	\$ 327	\$ 327	\$ 260	\$ (67)	-20.44%
Medicare	5269.0109	874	1,003	1,171	296	33.89%
FICA	5269.0110	3,739	4,289	5,005	1,267	33.89%
Retirement	5269.0111	2,464	2,781	3,052	588	23.88%
Health Insurance	5269.0112	25,796	-	-	(25,796)	-100.00%
Workers' Compensation Insurance	5269.0113	1,330	1,048	1,048	(283)	-21.25%
Benefits Total		\$ 34,531	\$ 9,447	\$ 10,536	\$ (23,994)	-69.49%
Personal Services Total		\$ 94,831	\$ 78,621	\$ 91,269	\$ (3,561)	-3.76%
Books & Periodicals	5269.0219	\$ -	\$ -	\$ -	\$ -	n/a
Postage	5269.0224	-	-	-	-	n/a
General Operating Supplies	5269.0225	500	500	500	-	0.00%
Advertisements	5269.0226	-	-	-	-	n/a
Fuel & Lubricants	5269.0243	7,700	12,868	9,000	1,300	16.88%
Tires & Batteries	5269.0248	500	500	500	-	0.00%
Small Tools and Equipment	5269.0249	500	500	500	-	0.00%
Travel Expenditures	5269.0307	780	780	780	-	0.00%
Legal	5269.0308	100	2,615	5,000	4,900	4900.00%
Conferences & Training	5269.0309	730	730	1,000	270	36.99%
Accounting	5269.0314	-	-	-	-	n/a
Auditing	5269.0315	-	-	-	-	n/a
Dues	5269.0318	130	130	270	140	107.69%
Other Professional Fees	5269.0320	-	-	-	-	n/a
Damages, Rewards, & Indemnities	5269.0321	-	-	-	-	n/a
Communications	5269.0326	690	1,705	950	260	37.68%
Maintenance Contracts	5269.0328	700	700	-	(700)	-100.00%
Property & Liability Insurance	5269.0330	-	-	-	-	n/a
Uniforms	5269.0337	400	400	400	-	0.00%
Animal Shelter Services	5269.0341	-	-	-	-	n/a
Miscellaneous	5269.0352	-	-	-	-	n/a
Repairs - Autos	5269.0361	500	509	500	-	0.00%
Operating Leases	5269.0367	-	-	-	-	n/a
Software	5269.0466	-	-	2,670	2,670	n/a
Computer Hardware & Peripherals	5269.0468	-	-	800	800	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		\$ 13,230	\$ 21,937	\$ 22,870	\$ 9,640	72.86%
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		\$ 108,061	\$ 100,558	\$ 114,139	\$ 6,079	5.63%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 70 NAME: ANIMAL SHELTER SERVICES

OBJECT OF EXPENDITURE	NUMBER	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
	5270					
Supplies	5270.0225	\$ 1,500	\$ 1,000	\$ 1,000	\$ (500)	-33.33%
Animal Shelter Services	5270.0341	57,500	51,217	65,000	7,500	13.04%
Expendable Equipment	5270.0476	-	-	-	-	n/a
Animal Control Housing Unit	5270.0500	-	-	-	-	n/a
Operating Expenditures Total		\$ 59,000	\$ 52,217	\$ 66,000	\$ 7,000	11.86%
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		\$ 59,000	\$ 52,217	\$ 66,000	\$ 7,000	11.86%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 15 NAME: CLERK OF SUPERIOR COURT

OBJECT OF EXPENDITURE	NUMBER	2014	2014	2015	DIFFERENCE	PERCENT
		BUDGET	ESTIMATE	REQUEST	2015-2014	CHANGE
5315						
Salaries - Elected Officials	5315.0101	\$ 87,214	\$ 87,214	\$ 87,214	\$ -	0.00%
Salaries - Regular	5315.0102	278,711	269,456	298,704	19,993	7.17%
Salaries - Part Time	5315.0103	44,091	-	5,000	(39,091)	-88.66%
Salaries - Overtime	5315.0105	-	-	-	-	n/a
Salaries Total		\$ 410,015	\$ 356,670	\$ 390,918	\$ (19,097)	-4.66%
Unemployment Insurance	5315.0108	\$ 1,797	\$ 1,797	\$ 1,692	\$ (105)	-5.86%
Medicare	5315.0109	5,306	5,172	5,668	362	6.83%
FICA	5315.0110	22,687	22,114	24,237	1,550	6.83%
Retirement	5315.0111	33,254	20,326	20,447	(12,807)	-38.51%
Health Insurance	5315.0112	67,777	-	-	(67,777)	-100.00%
Workers' Compensation Insurance	5315.0113	3,834	3,020	3,020	(814)	-21.23%
Medicare Supplement	5315.0114	-	-	-	-	n/a
Benefits Total		\$ 134,656	\$ 52,429	\$ 55,064	\$ (79,592)	-59.11%
Personal Services Total		\$ 544,671	\$ 409,098	\$ 445,982	\$ (98,690)	-18.12%
Postage	5315.0224	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
General Operating Supplies	5315.0225	15,000	10,938	15,000	-	0.00%
Advertisements	5315.0226	-	-	-	-	n/a
Specialty Supplies	5315.0227	-	-	-	-	n/a
Fuel & Lubricants	5315.0243	250	250	250	-	0.00%
Tires & Batteries	5315.0248	100	100	100	-	0.00%
Travel Expenditures	5315.0307	2,000	1,200	2,000	-	0.00%
Legal	5315.0308	2,000	2,000	2,000	-	0.00%
Conferences & Training	5315.0309	600	600	600	-	0.00%
Accounting	5315.0314	2,940	3,000	2,940	-	0.00%
Auditing	5315.0315	-	-	-	-	n/a
Dues	5315.0318	650	650	650	-	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	6,450	9,824	6,450	-	0.00%
Property & Liability Insurance	5315.0330	-	-	-	-	n/a
Uniforms	5315.0337	-	-	-	-	n/a
Miscellaneous	5315.0352	-	-	-	-	n/a
Repairs - Autos	5315.0361	100	100	100	-	0.00%
Repairs - Others	5315.0363	-	-	-	-	n/a
Operating Leases ²	5315.0367	18,810	24,260	16,600	(2,210)	-11.75%
Capitalized Computer Hardware	5315.0464	-	-	-	-	n/a
Software	5315.0466	-	-	-	-	n/a
Computer Hardware & Peripherals	5315.0468	-	-	-	-	n/a
Expendable Equipment	5315.0476	-	-	-	-	n/a
Operating Expenditures Total		\$ 58,900	\$ 62,922	\$ 56,690	\$ (2,210)	-3.75%
Debt Service - Principal	5315.0477	\$ -	\$ -	\$ -	\$ -	n/a
Debt Service - Interest	5315.0478	-	-	-	-	n/a
Debt Service Total		\$ -	\$ -	\$ -	\$ -	n/a
Capital Asset Other	5315.0473	-	-	-	-	n/a
Capital Outlay		\$ -	\$ -	\$ -	\$ -	n/a
Clerk of Superior Court Total		\$ 603,571	\$ 472,021	\$ 502,672	\$ (100,900)	-16.72%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 16 NAME: STATE COURT

OBJECT OF EXPENDITURE	NUMBER	2014	2014	2015	DIFFERENCE	PERCENT
		BUDGET	ESTIMATE	REQUEST	2015-2014	CHANGE
5316						
Salaries - Elected Officials	5316.0101	\$ 69,900	\$ 69,900	\$ 69,900	\$ -	0.00%
Salaries - Regular	5316.0102	30,040	29,085	32,500	2,460	8.19%
Salaries - Part Time	5316.0103	-	-	-	-	n/a
Salaries - Overtime	5316.0105	-	210	220	220	n/a
Bailiffs	5316.0106	12,000	12,000	10,000	(2,000)	-16.67%
Salaries Total		\$ 111,940	\$ 111,195	\$ 112,620	\$ 680	0.61%
Unemployment Insurance	5316.0108	\$ 163	\$ 163	\$ 260	\$ 97	59.12%
Medicare	5316.0109	1,623	1,612	1,633	10	0.61%
FICA	5316.0110	6,940	6,894	6,982	42	0.61%
Retirement	5316.0111	3,926	3,637	3,779	(147)	-3.74%
Health Insurance	5316.0112	10,854	-	-	(10,854)	-100.00%
Workers' Compensation Insurance	5316.0113	317	250	250	(67)	-21.23%
Benefits Total		\$ 23,825	\$ 12,557	\$ 12,904	\$ (10,920)	-45.84%
Personal Services Total		\$ 135,764	\$ 123,751	\$ 125,524	\$ (10,240)	-7.54%
Books & Periodicals	5316.0219	\$ -	\$ -	\$ 100	\$ 100	n/a
Postage	5316.0224	650	462	650	-	0.00%
General Operating Supplies	5316.0225	2,000	2,000	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	500	500	400	(100)	-20.00%
Legal	5316.0308	5,500	5,113	5,500	-	0.00%
Conferences & Training	5316.0309	400	400	400	-	0.00%
Jury Fees ¹	5316.0311	11,000	6,765	11,000	-	0.00%
Witness Fees	5316.0312	100	100	100	-	0.00%
Court Reporters Fees	5316.0313	35,000	30,338	35,000	-	0.00%
Accounting	5316.0314	-	-	-	-	n/a
Auditing	5316.0315	-	-	-	-	n/a
Dues	5316.0318	500	500	450	(50)	-10.00%
Other Professional Fees ²	5316.0320	4,000	3,934	3,750	(250)	-6.25%
Communications	5316.0326	-	-	-	-	n/a
Maintenance Contracts	5316.0328	150	475	300	150	100.00%
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 ¹	5316.0367	3,400	3,136	-	(3,400)	-100.00%
Software	5316.0466	-	-	-	-	n/a
Computer Hardware & Peripherals	5316.0468	-	-	-	-	n/a
Operating Expenditures Total		\$ 63,200	\$ 53,722	\$ 59,650	\$ (3,550)	-5.62%
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		\$ 198,964	\$ 177,474	\$ 185,174	\$ (13,790)	-6.93%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 17 NAME: PROBATE COURT

OBJECT OF EXPENDITURE	NUMBER	2014	2014	2015	DIFFERENCE	PERCENT
		BUDGET	ESTIMATE	REQUEST	2015-2014	CHANGE
5317						
Salaries - Elected Officials	5317.0101	\$ 66,940	\$ 66,940	\$ 66,940	\$ -	0.00%
Salaries - Regular	5317.0102	55,802	58,306	70,782	14,980	26.84%
Salaries - Part Time	5317.0103	13,000	10,691	13,000	-	0.00%
Salaries - Overtime	5317.0105	-	-	-	-	n/a
Vital Records Collection Comp.	5317.0107	7,500	7,500	7,500	-	0.00%
Salaries Total		\$ 143,242	\$ 143,436	\$ 158,222	\$ 14,980	10.46%
Unemployment Insurance	5317.0108	\$ 490	\$ 490	\$ 521	\$ 31	6.28%
Medicare	5317.0109	1,780	2,080	2,294	514	28.91%
FICA	5317.0110	7,610	8,893	9,810	2,200	28.91%
Retirement	5317.0111	11,137	5,560	5,738	(5,399)	-48.48%
Health Insurance	5317.0112	29,729	-	-	(29,729)	-100.00%
Workers' Compensation Insurance	5317.0113	1,240	\$ 977	\$ 977	(263)	-21.20%
Retiree health Insurance	5317.0115	-	-	-	-	n/a
Benefits Total		\$ 51,985	\$ 18,000	\$ 19,340	\$ (32,645)	-62.80%
Personal Services Total		\$ 195,227	\$ 161,436	\$ 177,562	\$ (17,665)	-9.05%
Books & Periodicals	5317.0219	\$ 100	\$ 100	\$ 200	\$ 100	100.00%
Postage	5317.0224	1,850	2,597	2,000	150	8.11%
General Operating Supplies	5317.0225	3,750	4,951	4,000	250	6.67%
Advertisements	5317.0226	-	-	-	-	n/a
Fuel & Lubricants	5317.0243	-	-	-	-	n/a
Tires & Batteries	5317.0248	-	-	-	-	n/a
Travel Expenditures	5317.0307	1,500	1,500	1,500	-	0.00%
Legal	5317.0308	-	-	1,000	1,000	n/a
Conferences & Training	5317.0309	1,200	1,200	1,100	(100)	-8.33%
Accounting	5317.0314	-	-	-	-	n/a
Auditing	5317.0315	-	-	-	-	n/a
Dues	5317.0318	450	450	450	-	0.00%
Election Expenditures	5317.0319	-	-	-	-	n/a
Other Professional Fees	5317.0320	300	300	300	-	0.00%
Communications	5317.0326	480	576	600	120	25.00%
Maintenance Contracts ³	5317.0328	12,800	10,046	9,800	(3,000)	-23.44%
Property & Liability Insurance	5317.0330	-	-	-	-	n/a
Uniforms	5317.0337	-	-	-	-	n/a
Miscellaneous	5317.0352	500	500	1,000	500	100.00%
Repairs - Autos	5317.0361	-	-	-	-	n/a
Operating Leases ²	5317.0367	3,500	6,720	3,900	400	11.43%
Software ³	5317.0466	-	-	-	-	n/a
Computer Hardware & Peripherals ³	5317.0468	-	-	-	-	n/a
Expendable Equipment	5317.0476	250	250	250	-	0.00%
Operating Expenditures Total		\$ 26,680	\$ 29,190	\$ 26,100	\$ (580)	-2.17%
Debt Service - Principal ³	5317.0477	\$ -	\$ -	\$ -	\$ -	n/a
Debt Service - Interest	5317.0478	-	-	-	-	n/a
Debt Service Total		\$ -	\$ -	\$ -	\$ -	n/a
Capital Outlay		\$ -	\$ -	\$ -	\$ -	n/a
Probate Court Total		\$ 221,907	\$ 190,626	\$ 203,662	\$ (18,245)	-8.22%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 33 NAME: SUPERIOR COURT

OBJECT OF EXPENDITURE	NUMBER	2014	2014	2015	DIFFERENCE	PERCENT
		BUDGET	ESTIMATE	REQUEST	2015-2014	CHANGE
5333						
Salaries - Elected Officials	5333.0101	\$ 57,630	\$ 57,824	\$ 59,660	\$ 2,030	3.52%
Salaries - Regular	5333.0102	-	9,676	21,676	21,676	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	15,000	-	13,700	(1,300)	-8.67%
Salaries Total		\$ 72,630	\$ 67,500	\$ 95,036	\$ 22,406	30.85%
Unemployment Insurance	5333.0108	\$ 584	\$ 584	\$ 521	\$ (63)	-10.79%
Medicare	5333.0109	1,053	979	1,378	325	30.85%
FICA	5333.0110	4,503	4,185	5,892	1,389	30.85%
Retirement	5333.0111	-	-	-	-	n/a
Health Insurance	5333.0112	-	-	-	-	n/a
Workers' Compensation Insurance	5333.0113	710	559	559	(151)	-21.22%
Benefits Total		\$ 6,850	\$ 6,307	\$ 8,351	\$ 1,500	21.90%
Personal Services Total		\$ 79,480	\$ 73,807	\$ 103,386	\$ 23,907	30.08%
Intergovernmental	5333.0000	\$ 85,700	\$ 50,307	\$ 47,400	\$ (38,300)	-44.69%
Books & Periodicals	5333.0219	50	50	25	(25)	-50.00%
Postage	5333.0224	1,000	890	1,000	-	0.00%
General Operating Supplies	5333.0225	1,600	1,426	1,700	100	6.25%
Travel Expenditures	5333.0307	200	200	750	550	275.00%
Legal	5333.0308	2,000	2,000	500	(1,500)	-75.00%
Conferences & Training	5333.0309	3,000	3,000	2,750	(250)	-8.33%
Jury & Court Fees	5333.0311	50,000	27,835	42,500	(7,500)	-15.00%
Witness Fees	5333.0312	250	250	250	-	0.00%
Court Reporters Fees	5333.0313	100,000	99,657	105,000	5,000	5.00%
Accounting	5333.0314	-	-	-	-	n/a
Auditing	5333.0315	-	-	-	-	n/a
Dues	5333.0318	3,500	2,415	3,500	-	0.00%
Other Professional Fees	5333.0320	800	800	800	-	0.00%
Communications	5333.0326	2,000	2,038	2,100	100	5.00%
Maintenance Contracts	5333.0328	4,730	1,989	4,730	-	0.00%
Operating Leases	5333.0367	2,630	2,630	2,630	-	0.00%
Software	5333.0466	-	-	-	-	n/a
Drug Court - Contracted Services	5332.0320	-	-	-	-	n/a
Operating Expenditures Total		\$ 257,460	\$ 195,487	\$ 215,635	\$ (41,825)	-16.25%
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		\$ 336,940	\$ 269,294	\$ 319,021	\$ (17,918)	-5.32%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015- DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 34 NAME: JUVENILE COURT

OBJECT OF EXPENDITURE	NUMBER	2014	2014	2015	DIFFERENCE	PERCENT
		BUDGET	ESTIMATE	REQUESTED	2015-2014	CHANGE
5334						
Salaries - Department Head	5334.0101	\$ 92,873	\$ 92,873	\$ 93,128	\$ 255	0.27%
Salaries - Regular	5334.0102	227,149	231,921	277,771	50,622	22.29%
Salaries - Part Time	5334.0103	-	-	-	-	n/a
Salaries - Overtime	5334.0105	-	-	-	-	n/a
Salaries- Bailiff	5334.0106	-	-	-	-	n/a
Salaries Total		\$ 320,022	\$ 324,794	\$ 370,899	\$ 50,877	15.90%
Unemployment Insurance	5334.0108	\$ 1,144	\$ 1,144	\$ 1,041	\$ (103)	-8.99%
Medicare	5334.0109	4,640	4,710	5,378	738	15.90%
FICA	5334.0110	19,841	20,137	22,996	3,154	15.90%
Retirement	5334.0111	12,187	16,004	18,993	6,806	55.85%
Health Insurance	5334.0112	63,558	-	-	(63,558)	-100.00%
Workers' Compensation Insurance	5334.0113	3,347	2,637	3,137	(211)	-6.29%
Benefits Total		\$ 104,718	\$ 44,631	\$ 51,544	\$ (53,174)	-50.78%
Personal Services Total		\$ 424,740	\$ 369,425	\$ 422,443	\$ (2,297)	-0.54%
Intergovernmental	5334.0000	\$ -	\$ -	\$ -	\$ -	n/a
Books and Periodicals	5334.0219	-	-	-	-	n/a
Postage	5334.0224	940	490	600	(340)	-36.17%
General Operating Supplies	5334.0225	5,000	5,543	4,000	(1,000)	-20.00%
Advertisements	5334.0226	-	-	-	-	n/a
Fuel & Lubricants	5334.0243	-	-	-	-	n/a
Medical Supplies/Treatment ³	5334.0245	50	50	-	(50)	-100.00%
Tires & Batteries	5334.0248	-	-	-	-	n/a
Travel Expenditures	5334.0307	9,000	10,229	9,500	500	5.56%
Legal	5334.0308	62,000	24,010	41,000	(21,000)	-33.87%
Conferences & Training	5334.0309	710	710	700	(10)	-1.41%
Jury, Witness Fees & Court	5334.0311	-	-	-	-	n/a
Witness Fees	5334.0312	-	-	-	-	n/a
Court Reporters Fees	5334.0313	2,400	2,400	2,000	(400)	-16.67%
Accounting	5334.0314	-	-	-	-	n/a
Auditing	5334.0315	-	-	-	-	n/a
Dues ⁴	5334.0318	1,450	1,450	1,450	-	0.00%
Other Professional Fees ⁵	5334.0320	500	2,157	2,000	1,500	300.00%
Communications	5334.0326	2,600	3,402	3,000	400	15.38%
Maintenance Contracts	5334.0328	610	610	1,100	490	80.33%
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	3,060	4,136	5,800	2,740	89.54%
Software ²	5334.0466	-	-	-	-	n/a
Computer Hardware & Peripherals	5334.0468	-	-	-	-	n/a
Expendable Equipment	5334.0476	-	-	-	-	n/a
Operating Expenditures Total		\$ 88,320	\$ 55,187	\$ 71,150	\$ (17,170)	-19.44%
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		\$ 513,060	\$ 424,611	\$ 493,593	\$ (19,467)	-3.79%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 35 NAME: DISTRICT ATTORNEY

OBJECT OF EXPENDITURE	NUMBER	2014	2014	2015	DIFFERENCE	PERCENT
		BUDGET	ESTIMATE	APPROVED	2015-2014	CHANGE
5335						
Salaries - Elected Officials	5335.0101	\$ -	\$ -	\$ -	\$ -	n/a
Salaries - Regular	5335.0102	277,183	270,035	290,620	13,437	4.85%
Salaries - Part Time	5335.0103	17,238	15,514	17,238	(0)	0.00%
Salaries - Overtime	5335.0105	-	155	-	-	n/a
Salaries Total		\$ 294,421	\$ 285,704	\$ 307,858	\$ 13,437	4.56%
Unemployment Insurance	5335.0108	\$ 1,422	\$ 1,422	\$ 1,431	\$ 9	0.64%
Medicare	5335.0109	4,269	4,143	4,464	195	4.57%
FICA	5335.0110	18,254	17,714	19,087	833	4.57%
Retirement	5335.0111	11,067	11,093	12,093	1,026	9.27%
Health Insurance	5335.0112	75,290	-	-	(75,290)	-100.00%
Workers' Compensation Insurance	5335.0113	3,105	2,446	2,446	(659)	-21.22%
Benefits Total		\$ 113,407	\$ 36,817	\$ 39,521	\$ (73,886)	-65.15%
Personal Services Total		\$ 407,828	\$ 322,522	\$ 347,379	\$ (60,449)	-14.82%
Books & Periodicals	5335.0219	\$ 500	\$ 1,941	\$ 500	\$ -	0.00%
Postage	5335.0224	4,000	3,025	3,600	(400)	-10.00%
General Operating Supplies	5335.0225	5,800	3,200	5,400	(400)	-6.90%
Advertisements	5335.0226	-	-	-	-	n/a
Fuel & Lubricants	5335.0243	-	356	300	300	n/a
Tires & Batteries	5335.0248	-	-	-	-	n/a
Court Costs- Transcripts	5335.0306	1,500	2,120	1,500	-	0.00%
Travel Expenditures	5335.0307	500	500	500	-	0.00%
Legal	5335.0308	-	-	-	-	n/a
Conferences & Training	5335.0309	1,000	1,040	1,000	-	0.00%
Witness Fees/Mileage	5335.0312	1,500	1,500	1,500	-	0.00%
Court Reporters Fees	5335.0313	-	-	-	-	n/a
Accounting	5335.0314	-	-	-	-	n/a
Auditing	5335.0315	-	-	-	-	n/a
Dues	5335.0318	1,600	1,600	1,400	(200)	-12.50%
Other Professional Fees	5335.0320	-	-	-	-	n/a
Communications	5335.0326	200	200	200	-	0.00%
Maintenance Contracts	5335.0328	3,680	3,680	3,800	120	3.26%
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	-	-	-	-	n/a
Repairs - Buildings and Grounds	5335.0362	-	-	-	-	n/a
Operating Leases ¹	5335.0367	3,200	4,644	3,200	-	0.00%
Software	5335.0466	-	-	-	-	n/a
Computer Hardware & Peripherals	5335.0468	-	-	-	-	n/a
Expendable Equipment	5335.0476	-	-	-	-	n/a
Operating Expenditures Total		\$ 23,480	\$ 23,807	\$ 22,900	\$ (580)	-2.47%
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		\$ 431,308	\$ 346,328	\$ 370,279	\$ (61,029)	-14.15%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 48 NAME: VICTIM'S ASSISTANCE

OBJECT OF EXPENDITURE	5348	2014 NUMBER BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
Salaries - Regular	5348.0102	\$ 59,196	\$ 40,378	\$ 61,318	\$ 2,123	3.59%
Salaries - Part Time	5348.0103	-	-	-	-	n/a
Salaries - Overtime	5348.0105	-	-	-	-	n/a
Salaries Total		\$ 59,196	\$ 40,378	\$ 61,318	\$ 2,123	3.59%
Unemployment Insurance	5348.0108	\$ 237	\$ 237	\$ 260	\$ 23	9.80%
Medicare	5348.0109	858	585	889	31	3.59%
FICA	5348.0110	3,670	2,503	3,802	132	3.59%
Retirement	5348.0111	3,038	2,020	3,340	302	9.95%
Health Insurance	5348.0112	11,252	-	-	(11,252)	-100.00%
Workers' Compensation Insurance	5348.0113	625	492	492	(133)	-21.28%
Benefits Total		\$ 19,680	\$ 5,839	\$ 8,783	\$ (10,897)	-55.37%
Personal Services Total		\$ 78,876	\$ 46,217	\$ 70,102	\$ (8,774)	-11.12%
Intergovernmental	5348.0000	\$ -	\$ -	\$ -	\$ -	n/a
Postage	5348.0224	200	200	200	\$ -	0.00%
General Operating Supplies	5348.0225	1,000	1,311	1,000	-	0.00%
Advertisements	5348.0226	-	-	-	-	n/a
Fuel & Lubricants	5348.0243	-	-	-	-	n/a
Tires & Batteries	5348.0248	-	-	-	-	n/a
Travel Expenditures	5348.0307	200	200	200	-	0.00%
Legal	5348.0308	-	-	-	-	n/a
Conferences & Training	5348.0309	900	900	900	-	0.00%
Operating Leases	5348.0367	-	-	-	-	n/a
Software	5348.0466	-	-	-	-	n/a
Computer Hardware & Peripherals	5348.0468	-	-	-	-	n/a
Expendable Equipment	5348.0476	-	-	-	-	n/a
Operating Expenditures Total		\$ 2,300	\$ 2,611	\$ 2,300	\$ -	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		\$ 81,176	\$ 48,828	\$ 72,402	\$ (8,774)	-10.81%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 49 NAME: SOLICITOR- STATE COURT

OBJECT OF EXPENDITURE	NUMBER	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
5349						
Salaries - Elected Officials	5349.0101	\$ 63,793	\$ 63,793	\$ 63,793	\$ -	0.00%
Salaries - Regular	5349.0102	137,533	132,782	142,464	4,931	3.59%
Salaries - Part Time	5349.0103	-	-	-	-	n/a
Salaries - Overtime	5349.0105	-	-	-	-	n/a
Salaries Total		\$ 201,326	\$ 196,575	\$ 206,257	\$ 4,931	2.45%
Unemployment Insurance	5349.0108	\$ 817	\$ 817	\$ 651	\$ (166)	-20.32%
Medicare	5349.0109	2,919	2,850	2,991	72	2.45%
FICA	5349.0110	12,482	12,188	12,788	306	2.45%
Retirement	5349.0111	17,729	11,416	14,850	(2,879)	-16.24%
Health Insurance	5349.0112	34,998	-	-	(34,998)	-100.00%
Workers' Compensation Insurance	5349.0113	2,104	1,657	1,657	(446)	-21.22%
Benefits Total		\$ 71,049	\$ 28,928	\$ 32,938	\$ (38,112)	-53.64%
Personal Services Total		\$ 272,375	\$ 225,503	\$ 239,195	\$ (33,180)	-12.18%
Books and Periodicals ³	5349.0219	\$ 750	\$ 1,363	\$ -	\$ (750)	-100.00%
Postage	5349.0224	1,500	1,700	1,500	-	0.00%
General Operating Supplies ¹	5349.0225	4,000	3,667	3,750	(250)	-6.25%
Advertisements	5349.0226	-	-	-	-	n/a
Fuel & Lubricants	5349.0243	350	350	150	(200)	-57.14%
Tires & Batteries	5349.0248	-	-	-	-	n/a
Travel Expenditures	5349.0307	1,400	1,400	1,500	100	7.14%
Legal	5349.0308	-	-	-	-	n/a
Conferences & Training	5349.0309	1,500	1,502	900	(600)	-40.00%
Accounting	5349.0314	-	-	-	-	n/a
Auditing	5349.0315	-	-	-	-	n/a
Dues	5349.0318	-	-	-	-	n/a
Other Professional Fees	5349.0320	200	200	-	(200)	-100.00%
Communications	5349.0326	1,250	1,250	1,200	(50)	-4.00%
Maintenance Contracts	5349.0328	3,640	3,640	3,500	(140)	-3.85%
Property & Liability Insurance	5349.0330	-	-	-	-	n/a
Uniforms	5349.0337	-	-	-	-	n/a
Evidence-Transcripts	5349.0351	200	200	200	-	0.00%
Miscellaneous	5349.0352	-	-	-	-	n/a
Repairs - Autos	5349.0361	-	-	-	-	n/a
Operating Leases ²	5349.0367	4,550	4,548	4,550	-	0.00%
Software	5349.0466	-	-	-	-	n/a
Computer Hardware & Peripherals	5349.0468	-	-	-	-	n/a
Operating Expenditures Total		\$ 19,340	\$ 19,820	\$ 17,250	\$ (2,090)	-10.81%
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		\$ 291,715	\$ 245,323	\$ 256,445	\$ (35,270)	-12.09%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 55 NAME: MAGISTRATE COURT

		2014	2014	2015	DIFFERENCE	PERCENT
OBJECT OF EXPENDITURE	NUMBER	BUDGET	ESTIMATE	REQUEST	2015-2014	CHANGE
5355						
Salaries - Elected Officials	5355.0101	\$ 83,675	\$ 79,833	\$ 83,675	\$ -	0.00%
Salaries - Regular	5355.0102	108,432	104,595	112,320	3,888	3.59%
Salaries - Part Time	5355.0103	-	-	-	-	n/a
Salaries - Overtime	5355.0105	-	-	-	-	n/a
Salaries Total		\$ 192,107	\$ 184,427	\$ 195,995	\$ 3,888	2.02%
Unemployment Insurance	5355.0108	\$ 654	\$ 654	\$ 521	\$ (133)	-20.29%
Medicare	5355.0109	2,786	2,674	2,842	56	2.02%
FICA	5355.0110	11,911	11,434	12,152	241	2.02%
Retirement	5355.0111	15,414	13,955	21,094	5,680	36.85%
Health Insurance	5355.0112	30,511	-	-	(30,511)	-100.00%
Workers' Compensation Insurance	5355.0113	1,999	1,575	1,575	(424)	-21.23%
Benefits Total		\$ 63,274	\$ 30,292	\$ 38,183	\$ (25,091)	-39.65%
Personal Services Total		\$ 255,381	\$ 214,719	\$ 234,178	\$ (21,203)	-8.30%
Books & Periodicals	5355.0219	\$ 300	\$ 130	\$ 200	\$ (100)	-33.33%
Postage	5355.0224	2,000	2,500	2,000	-	0.00%
General Operating Supplies	5355.0225	4,000	4,637	4,000	-	0.00%
Advertisements	5355.0226	-	-	-	-	n/a
Fuel & Lubricants	5355.0243	-	-	-	-	n/a
Tires & Batteries	5355.0248	-	-	-	-	n/a
Travel Expenditures	5355.0307	1,500	943	1,250	(250)	-16.67%
Legal	5355.0308	-	-	-	-	n/a
Conferences & Training	5355.0309	1,700	1,700	1,250	(450)	-26.47%
Witness Fees	5355.0312	-	-	-	-	n/a
Court Reporters Fees	5355.0313	-	-	-	-	n/a
Accounting	5355.0314	-	-	-	-	n/a
Auditing	5355.0315	-	-	-	-	n/a
Dues	5355.0318	200	200	200	-	0.00%
Other Professional Fees	5355.0320	1,500	1,500	1,400	(100)	-6.67%
Communications	5355.0326	750	1,181	900	150	20.00%
Maintenance Contracts	5355.0328	2,400	2,400	2,400	-	0.00%
Operating Leases ¹	5355.0367	4,700	4,888	1,380	(3,320)	-70.64%
Software	5355.0466	-	-	-	-	n/a
Computer Hardware & Peripherals	5355.0468	-	-	-	-	n/a
Expendable Equipment	5355.0476	-	-	-	-	n/a
Operating Expenditures Total		\$ 19,050	\$ 20,078	\$ 14,980	\$ (4,070)	-21.36%
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		\$ 274,431	\$ 234,798	\$ 249,158	\$ (25,273)	-9.21%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 65 NAME: PUBLIC DEFENDER

OBJECT OF EXPENDITURE	NUMBER	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
	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	\$ 391,240	\$ 391,240	\$ 391,240	\$ -	0.00%
Operating Expenditures Total		\$ 391,240	\$ 391,240	\$ 391,240	\$ -	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		\$ 391,240	\$ 391,240	\$ 391,240	\$ -	0.00%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015- DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 26 NAME: ROAD DEPARTMENT

OBJECT OF EXPENDITURE	NUMBER	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
Salaries - Regular	5426.0102	\$ 514,790	\$ 434,811	\$ 533,216	\$ 18,426	3.58%
Salaries - Part Time	5426.0103	-	-	-	-	n/a
Salaries - Overtime ¹	5246.0105	10,000	10,000	10,000	-	0.00%
Salaries Total		\$ 524,790	\$ 444,811	\$ 543,216	\$ 18,426	3.51%
Unemployment Insurance	5426.0108	\$ 2,614	\$ 2,614	\$ 2,082	\$ (532)	-20.36%
Medicare	5426.0109	7,464	6,450	7,877	412	5.52%
FICA	5426.0110	31,917	27,578	33,679	1,762	5.52%
Retirement	5426.0111	54,870	18,142	26,337	(28,533)	-52.00%
Health Insurance	5426.0112	148,347	-	-	(148,347)	-100.00%
Workers' Compensation Insurance	5426.0113	42,215	33,255	33,255	(8,960)	-21.23%
Benefits Total		\$ 287,428	\$ 88,040	\$ 103,230	\$ (184,198)	-64.08%
Personal Services Total		\$ 812,218	\$ 532,850	\$ 646,446	\$ (165,772)	-20.41%
Intergovernmental	5426.0000	\$ -	\$ -	\$ -	\$ -	n/a
Books & Periodicals	5426.0219	-	-	-	-	n/a
Cement	5426.0222	-	2,000	3,000	3,000	n/a
Erosion Control - Roadside ³	5426.0223	5,000	5,000	4,500	(500)	-10.00%
Postage	5426.0224	50	50	50	-	0.00%
General Operating Supplies	5426.0225	25,000	25,000	22,500	(2,500)	-10.00%
Advertisements	5426.0226	-	-	-	-	n/a
Specialty Supplies/Traffic Light ²	5426.0227	9,000	14,687	9,000	-	0.00%
Hardware/Operating Supply	5426.0241	-	-	-	-	n/a
Fuel & Lubricants	5426.0243	147,000	130,529	147,000	-	0.00%
Pipe ⁴	5426.0247	2,500	2,500	1,500	(1,000)	-40.00%
Tires & Batteries	5426.0248	28,000	21,939	28,000	-	0.00%
Winter Maintenance	5426.0250	-	800	-	-	n/a
Stone - Gravel Rd Maintenance	5426.0254	95,000	34,069	70,000	(25,000)	-26.32%
Asphalt - Repair	5426.0255	45,000	78,089	50,000	5,000	11.11%
Traffic Signs, Posts, & Other	5426.0258	4,000	12,283	4,000	-	0.00%
Traffic Stripe ¹³	5426.0260	15,000	15,000	10,000	(5,000)	-33.33%
Travel Expenditures	5426.0307	-	800	-	-	n/a
Conferences & Training	5426.0309	3,000	3,471	4,000	1,000	33.33%
Other Professional Fees	5426.0320	15,000	15,000	10,000	(5,000)	-33.33%
Rewards & Damages ⁵	5426.0321	4,000	4,000	4,000	-	0.00%
Communications	5426.0326	7,200	4,980	7,200	-	0.00%
Maintenance Contracts ⁶	5426.0328	600	600	600	-	0.00%
Electricity	5426.0332	4,000	4,864	5,000	1,000	25.00%
Natural Gas ⁷	5426.0333	1,500	1,985	2,000	500	33.33%
Uniforms	5426.0337	2,000	2,000	2,000	-	0.00%
Winter Maintenance ⁹	5426.0350	5,000	5,000	5,000	-	0.00%
Repairs- Road Machinery	5426.0360	55,000	55,857	55,000	-	0.00%
Repairs - Autos	5426.0361	20,000	34,520	25,000	5,000	25.00%
Operating Leases ¹¹	5426.0367	4,000	3,948	4,000	-	0.00%
Expendable Equipment	5426.0476	10,000	10,000	7,500	(2,500)	-25.00%
Operating Expenditures Total		\$ 506,850	\$ 488,971	\$ 480,850	\$ (26,000)	-5.13%
Debt Service - Principal	5426.0477	\$ -	\$ -	\$ 16,286	\$ 16,286	n/a
Debt Service - Interest	5426.0478	-	-	585	585	n/a
Debt Service Total		\$ -	\$ -	\$ 16,871	\$ 16,871	n/a
Capital Outlay		\$ -	\$ -	\$ -	\$ -	n/a
Road Department Total		\$ 1,319,068	\$ 1,021,822	\$ 1,144,167	\$ (174,901)	-13.26%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 27 NAME: ENGINEERING / CAPITAL PROJECT MANAGEMENT¹

OBJECT OF EXPENDITURE	NUMBER	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
Salaries- Dept. Head	5427.0101	\$ -	\$ -	\$ -	\$ -	n/a
Salaries - Regular	5427.0102	-	-	-	-	n/a
Salaries - Part Time	5427.0103	-	-	-	-	n/a
Salaries - Overtime	5247.0105	-	-	-	-	n/a
Salaries Total		\$ -	\$ -	\$ -	\$ -	n/a
Unemployment Insurance	5427.0108	\$ -	\$ -	\$ -	\$ -	n/a
Medicare	5427.0109	-	-	-	-	n/a
FICA	5427.0110	-	-	-	-	n/a
Retirement	5427.0111	-	-	-	-	n/a
Health Insurance	5427.0112	-	-	-	-	n/a
Workers' Compensation Insurance	5427.0113	-	-	-	-	n/a
Benefits Total		\$ -	\$ -	\$ -	\$ -	n/a
Personal Services Total		\$ -	\$ -	\$ -	\$ -	n/a
Other Professional Fees ²	5427.0320	-	-	25,000	25,000	n/a
Rewards & Damages	5427.0321	-	-	-	-	n/a
Operating Expenditures Total		\$ -	\$ -	\$ 25,000	\$ 25,000	n/a
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		\$ -	\$ -	\$ 25,000	\$ 25,000	n/a

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: 74 NAME: FLEET MAINTENANCE

OBJECT OF EXPENDITURE	NUMBER	2014	2014	2015	DIFFERENCE	PERCENT
		BUDGET	ESTIMATE	REQUEST	2015-2014	CHANGE
5474						
Salaries - Regular	5474.0102	\$ 241,032	\$ 238,994	\$ 264,176	\$ 23,144	9.60%
Salaries - Part Time	5474.0103	15,377	18,936	18,140	2,763	17.97%
Salaries - Overtime ¹	5474.0105	500	1,604	500	-	0.00%
Salaries Total		\$ 256,909	\$ 259,534	\$ 282,816	\$ 25,907	10.08%
Unemployment Insurance	5474.0108	\$ 980	\$ 980	\$ 1,041	\$ 61	6.18%
Medicare	5474.0109	3,495	3,763	4,101	606	17.34%
FICA	5474.0110	14,944	16,091	17,535	2,591	17.34%
Retirement	5474.0111	18,816	12,963	15,423	(3,393)	-18.03%
Health Insurance	5474.0112	55,073	-	-	(55,073)	-100.00%
Workers' Compensation Insurance	5474.0113	10,287	8,104	8,104	(2,183)	-21.22%
Medicare Supplement - R.S.	5474.0114	-	-	-	-	n/a
Benefits Total		\$ 103,595	\$ 41,901	\$ 46,203	\$ (57,392)	-55.40%
Personal Services Total		\$ 360,504	\$ 301,435	\$ 329,019	\$ (31,485)	-8.73%
Inventory Adjustment	5474.0220	\$ -	\$ -	\$ -	\$ -	n/a
Postage	5474.0224	20	20	20	-	0.00%
General Operating Supplies	5474.0225	8,000	6,000	6,500	(1,500)	-18.75%
Advertisements	5474.0226	-	-	-	-	n/a
Hardware/Operating Supply	5474.0241	-	-	-	-	n/a
Fuel & Lubricants	5474.0243	15,000	13,218	15,000	-	0.00%
Janitorial Supplies		-	-	-	-	n/a
Tires & Batteries	5474.0248	1,250	1,557	1,500	250	20.00%
Other Professional Fees	5474.0320	250	250	250	-	0.00%
Damages, Rewards, & Indemnities	5474.0321	-	-	-	-	n/a
Communications	5474.0326	2,250	2,138	2,250	-	0.00%
Utilities - Electricity	5474.0332	13,500	13,736	14,000	500	3.70%
Natural Gas	5474.0333	6,400	8,711	7,000	600	9.38%
Water & Sewerage	5474.0334	-	-	-	-	n/a
Uniforms	5474.0337	1,500	1,200	1,500	-	0.00%
Miscellaneous	5474.0352	-	-	-	-	n/a
Repairs Others	5474.0360	2,000	-	-	(2,000)	-100.00%
Repairs - Autos	5474.0361	2,500	1,300	1,750	(750)	-30.00%
Repairs- Buildings & Grounds	5474.0362	500	500	500	-	0.00%
Operating Leases	5474.0367	1,190	1,190	1,190	-	0.00%
Capitalized Software	5474.0465	-	-	-	-	n/a
Software	5474.0466	-	-	1,500	1,500	n/a
Expendable Equipment ²	5474.0476	3,500	3,500	3,500	-	0.00%
Fiber Rehab Project	5474.0508	-	-	-	-	n/a
Motor Pool - Repairs & Maintenance	5474.0700	500	272	500	-	0.00%
Operating Expenditures Total		\$ 58,360	\$ 53,592	\$ 56,960	\$ (1,400)	-2.40%
Debt Service - Principal	5474.0477	\$ -	\$ -	\$ 40,215	\$ 40,215	n/a
Debt Service - Interest	5474.0478	-	-	1,130	1,130	n/a
Debt Service Total		\$ -	\$ -	\$ 41,345	\$ 41,345	n/a
Capital Outlay		\$ -	\$ -	\$ -	\$ -	n/a
Fleet Maintenance Total		\$ 418,864	\$ 355,027	\$ 427,324	\$ 8,459	2.02%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - REVENUES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: RURAL TRANSPORTATION
DEPT: 71 NAME: JACKSON COUNTY TRANSPORT¹

		2014	2014	2015	DIFFERENCE	PERCENT
OBJECT OF EXPENDITURE	NUMBER	BUDGET	ESTIMATE	REQUEST	2015-2014	CHANGE
5571						
Salaries - DIR, SUP, BK, SEC	5571.0101	\$ -	\$ 11,440	\$ -	\$ -	n/a
Salaries - Regular	5571.0102	-	3,683	25,000	25,000	n/a
Salaries - Part Time	5571.0103	42,212	81,068	30,000	(12,212)	-28.93%
Salaries - Overtime ²	5571.0105	100	100	5,000	4,900	4900.00%
Salaries Total		\$ 42,312	\$ 96,291	\$ 60,000	\$ 17,689	41.81%
Unemployment Insurance	5571.0108	\$ 275	\$ 275	\$ 521	\$ 246	89.45%
Medicare	5571.0109	614	1,396	870	256	41.81%
FICA	5571.0110	2,623	5,970	3,720	1,097	41.81%
Retirement	5571.0111	-	-	-	-	n/a
Health Insurance	5571.0112	-	-	-	-	n/a
Workers' Compensation Insurance	5571.0113	2,808	2,212	2,212	(595)	-21.21%
Benefits Total		\$ 6,319	\$ 9,853	\$ 7,323	\$ 1,004	15.88%
Personal Services Total		\$ 48,631	\$ 106,145	\$ 67,323	\$ 18,692	38.44%
Intergovernmental	5571.0000	\$ -	\$ 3,463	\$ -	\$ -	n/a
Books & Periodicals	5571.0219	-	-	-	-	n/a
Postage ³	5571.0224	30	30	10	(20)	-66.67%
General Operating Supplies	5571.0225	250	250	250	-	0.00%
Advertisements	5571.0226	200	200	200	-	0.00%
Fuel & Lubricants ⁴	5571.0243	20,000	54,829	55,000	35,000	175.00%
Tires & Batteries	5571.0248	900	2,098	1,500	600	66.67%
Travel Expenses	5571.0307	-	-	-	-	n/a
Conferences & Training	5571.0309	250	250	100	(150)	-60.00%
Auditing	5571.0315	600	625	600	-	0.00%
Other Professional Fees	5571.0320	-	-	-	-	n/a
Rewards, Damages, & Indemnities	5571.0321	250	250	100	(150)	-60.00%
Communications	5571.0326	1,100	3,285	3,500	2,400	218.18%
Maintenance Contracts ⁵	5571.0328	-	-	-	-	n/a
Marketing	5571.0329	175	175	100	(75)	-42.86%
Property & Liability Insurance	5571.0330	-	-	-	-	n/a
Uniforms	5571.0337	500	228	500	-	0.00%
Miscellaneous	5571.0352	-	-	-	-	n/a
Repairs - Automobiles	5571.0361	3,000	3,000	4,000	1,000	33.33%
Software	5571.0466	-	-	-	-	n/a
Computer Hardware & Peripherals	5571.0468	-	-	-	-	n/a
Expendable Equipment	5571.0476	-	-	-	-	n/a
Operating Expenditures Total		\$ 27,255	\$ 68,683	\$ 65,860	\$ 38,605	141.64%
Debt Service - Principal		\$ -	\$ -	\$ -	\$ -	n/a
Debt Service -Interest		-	-	-	-	n/a
Debt Service Total		\$ -	\$ -	\$ -	\$ -	n/a
Capital Outlay Total		\$ -	\$ -	\$ -	\$ -	n/a
Transport Total		\$ 75,886	\$ 174,828	\$ 133,183	\$ 57,297	75.50%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015 - DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: Various NAME: INDEPENDENT AGENCIES

OBJECT OF EXPENDITURE	NUMBER	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
Grant in Aid-Piedmont Regional Library ¹	5644.0339	\$ 100,000	\$ 100,000	\$ 112,500	\$ 12,500	12.50%
Grant in Aid-Commerce Library	5691.0339	-	-		-	n/a
Grant in Aid-Jefferson Library	5692.0339	-	-		-	n/a
Grant in Aid-Maysville Library	5693.0339	-	-		-	n/a
Grant in Aid-Nicholson Library	5694.0339	-	-		-	n/a
Grant in Aid-Braselton Library	5695.0339	-	-		-	n/a
Grant in Aid-Pendergrass Library	5696.0339	-	-		-	n/a
Grant in Aid-Talmo Regional Library	5697.0339	-	-		-	n/a
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
Tree House	5554.0355	5,000	5,000	5,000	-	0.00%
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	42,140	42,140	42,140	-	0.00%
Grant in Aid-DFACS - Misc.	5529.0352	-	-		-	n/a
Grant in Aid-NE GA Mental Health	5545.0339	12,800	12,800	12,800	-	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	2,500	2,500		(2,500)	-100.00%
NE GA Mental Health - Repairs/Bldgs	5545.0362	-	-	2,500	2,500	n/a
NE GA Mental Health - Nonstructural Impr.	5545.0474	-	-		-	n/a
Grant in Aid-Oconee River Soil & Water ¹	5151.0339	3,380	3,380	4,500	1,120	33.14%
Jackson Creative Motor Fuel & Lubricants	5546.0243	-	-		-	n/a
Grant in Aid-Subsidy-Jackson Creative	5546.0339	-	-	15,980	15,980	n/a
Repairs/Bldgs & Grnds-Jackson Creative	5546.0362	30,000	30,000	5,000	(25,000)	-83.33%
Grant in Aid - Forestry Commission ²	5246.0339	15,980	15,980	15,980	-	0.00%
Advertisements - Economic Development	5142.0226	-	-		-	n/a
Travel Expenditures - Economic Development	5142.0307	-	-		-	n/a
Legal - Economic Development	5142.0308	1,000	1,000		(1,000)	-100.00%
Conferences & Training - Economic Dev.	5142.0309	-	-		-	n/a
Auditing - Economic Development	5142.0315	-	-		-	n/a
Dues - Economic Development	5142.0318	-	-		-	n/a
Other Professional Fees - Economic Dev.	5142.0320	-	-		-	n/a
Chamber of Commerce-Operating - Ec. Dev.	5142.0339	100,000	100,000	100,000	-	0.00%
Miscellaneous - Economic Development	5142.0352	-	-		-	n/a
Incentive Package - Economic Development	5142.0600	-	-		-	n/a
Certified Literate Community Program	5688.0339	10,280	10,280	10,280	-	0.00%
Peace Place Program	5689.0339	10,000	10,000	10,000	-	0.00%
Boys and Girls Club	5690.0339	10,000	10,000	10,000	-	0.00%
Total Independent Agencies		\$ 343,080	\$ 343,080	\$ 346,680	\$ 3,600	1.05%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015- DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: Various NAME: NON-DEPARTMENTAL

OBJECT OF EXPENDITURE	NUMBER	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
Salaries - Regular	5121.0102	\$ 1,000	\$ 965	\$ 1,000	\$ -	0.00%
Salaries - Part Time	5121.0103	-	-	-	-	n/a
Courthouse Security Personnel	5121.0104	-	-	-	-	n/a
Salaries - Overtime	5121.0105	-	-	-	-	n/a
Unemployment Insurance	5121.0108	-	-	-	-	n/a
Medicare	5121.0109	-	-	-	-	n/a
FICA	5121.0110	-	-	-	-	n/a
Supplies	5121.0225	7,500	10,690	8,000	500	6.67%
Purchased Contracted Services ¹	5121.0317	-	-	-	-	n/a
Other Professional Fees	5121.0320	1,500	1,500	1,000	(500)	-33.33%
Telephone	5121.0326	25,000	23,627	28,000	3,000	12.00%
Maintenance Contracts ^a	5121.0328	49,800	41,972	49,800	-	0.00%
Insurance	5121.0330	-	-	-	-	n/a
Electricity	5121.0332	112,000	109,905	112,000	-	0.00%
Natural Gas	5121.0333	36,000	31,941	29,500	(6,500)	-18.06%
Water & Sewerage	5121.0334	27,000	22,913	29,200	2,200	8.15%
Miscellaneous	5121.0352	-	-	-	-	n/a
Landscape Maintenance	5121.0359	4,500	9,433	6,000	1,500	33.33%
Repairs Equipment	5121.0360	-	-	1,000	1,000	n/a
Repairs Buildings & Grounds	5121.0362	-	-	-	-	n/a
Operating Leases ²	5121.0367	4,900	4,884	2,700	(2,200)	-44.90%
Software	5121.0466	-	-	-	-	n/a
Expendable Equipment	5121.0476	15,000	5,000	5,000	(10,000)	-66.67%
Total Courthouse		\$ 284,200	\$ 262,830	\$ 273,200	\$ (11,000)	-3.87%
Electricity - Historic Courthouse	5124.0332	\$ -	\$ -	\$ 8,000	\$ 8,000	n/a
Water - Historic Courthouse	5124.0334	-	-	\$ -	\$ -	n/a
Part-time Salaries - Historic Courthouse	5124.0103	-	-	\$ -	\$ -	n/a
Supplies - Historic Courthouse	5124.0225	-	-	\$ 1,000	\$ 1,000	n/a
Total District Courthouse		\$ -	\$ -	\$ 9,000	\$ 9,000	n/a
Supplies	5140.0225	\$ 17,000	\$ 14,720	\$ 17,000	\$ -	0.00%
Employee Activities	5140.0313	2,000	-	1,000	(1,000)	-50.00%
Other Professional Fees ³	5140.0320	-	-	1,500	1,500	n/a
Communications	5140.0326	4,000	4,357	5,000	1,000	25.00%
Maintenance Contracts ¹¹	5140.0328	1,590	1,590	1,590	-	0.00%
Property and Liability Insurance	5140.0330	-	-	-	-	n/a
Utilities	5140.0332	-	-	-	-	n/a
Electricity	5140.0332	60,000	58,511	65,000	5,000	8.33%
Natural Gas	5140.0333	8,000	10,547	10,000	2,000	
Water & Sewerage	5140.0334	3,750	3,581	4,500	750	20.00%
Landscape Maintenance	5140.0359	-	-	-	-	n/a
Repairs Buildings & Grounds	5140.0362	-	-	-	-	n/a
Operating Lease Expense ⁵	5140.0367	4,890	4,884	2,700	(2,190)	-44.79%
Capitalized Computer Software	5410.0465	-	-	-	-	n/a
Software	5140.0466	-	-	-	-	n/a
Expendable Equipment	5140.0476	-	-	-	-	n/a
Total Administrative Building		\$ 101,230	\$ 98,190	\$ 108,290	\$ 7,060	6.97%
Commerce Service Center- Electricity	5144.0332	\$ 19,000	\$ 21,000	\$ 22,000	\$ 3,000	15.79%
Commerce Service Center - Water	5144.0334	800	745	800	-	0.00%
Commerce Service Center - Repairs/Bldg	5144.0362	-	24	1,000	1,000	n/a
Total Commerce Service Center		\$ 19,800	\$ 21,769	\$ 23,800	\$ 4,000	20.20%

COUNTY OF JACKSON
ANNUAL BUDGET ESTIMATE - EXPENDITURES
FISCAL YEAR: JANUARY 01, 2015- DECEMBER 31, 2015
FUND: 10 NAME: GENERAL FUND
DEPT: Various NAME: NON-DEPARTMENTAL

OBJECT OF EXPENDITURE	NUMBER	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE
Cobra Coverage	5153.0350	\$ -			\$ -	n/a
Countywide Addtl Payroll	5153.0115		\$ 708	\$ 500		
Medicare Supplements	5153.0351					
Miscellaneous	5153.0352	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
Community Promo. District 1	5153.0353	2,000	2,000	2,000	-	0.00%
Employee Tuition Program	5153.0354	-	-	-	-	n/a
Community Promo. District 2	5153.0355	2,000	600	2,000	-	0.00%
Community Promo. District 3	5153.0356	2,000	900	2,000	-	0.00%
Community Promo. District 4	5153.0357	2,000	1,300	2,000	-	0.00%
Community Promo. Chairperson	5153.0358	2,000	500	2,000	-	0.00%
Total Community Promotions		\$ 20,000	\$ 16,008	\$ 20,500	\$ 500	2.50%
Burials	5554.0353	9,000	12,300	9,000	-	0.00%
Food Bank Subsidy	5554.0354	15,000	15,000	15,000	-	0.00%
Total General Welfare		\$ 24,000	\$ 27,300	\$ 24,000	\$ -	0.00%
Dues-Northeast GA Regional Commission ⁶	5150.0318	\$ 45,515	\$ 45,515	\$ 45,515	\$ -	0.00%
Dues-ACCG	5150.0319	4,380	4,720	4,720	340	7.76%
Total General Administrative Dues		\$ 49,895	\$ 50,235	\$ 50,235	\$ 340	0.68%
Intergovernmental Radio System	5150.0328	\$ 133,420	\$ 48,376	\$ 133,420	\$ -	0.00%
General Legal	5150.0308	\$ 40,700	\$ 40,000	\$ 40,000	\$ (700)	-1.72%
General Property & Liability Insurance	5150.0330	\$ 291,389	\$ 294,868	\$ 298,674	\$ 7,285	2.50%
Medicare Supplements⁷	5153.0351	\$ 35,900	\$ 35,230	\$ 35,900	\$ -	0.00%
Street Lighting	5428.0332	\$ 240,000	\$ 244,145	\$ 265,000	\$ 25,000	10.42%
UOBWA Legal	5580.0308	\$ -	\$ -	\$ -	\$ -	n/a
UOBWA Phase II-Water Resource Study	5580.0500	\$ -	\$ -	\$ -	\$ -	n/a
Contingency¹²	5169.0475	\$ 100,000	\$ 89,000	\$ 30,000	\$ (70,000)	-70.00%
Operating Expenditures Total		\$ 1,340,534	\$ 1,227,951	\$ 1,312,019	\$ (28,515)	-2.13%
Courthouse - Principal	5121.0477			\$ 607,059	\$ 607,059	n/a
Courthouse - Interest	5121.0478			763,399	763,399	n/a
Principal - Economic Development Bonds	5142.0477			3,420,000	3,420,000	n/a
Interest - Economic Development Bonds	5142.0478			1,563,888	1,563,888	n/a
Commerce Sewer Expansion Principal	5576.0477			30,451	30,451	n/a
Commerce Sewer Expansion Interest	5576.0478			2,716	2,716	n/a
Landfill Closure/Post Closure Costs	5536.0365			-	-	n/a
Total Debt Service		\$ -	\$ -	\$ 6,387,513	\$ 6,387,513	n/a
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	n/a
Total Non-Departmental		\$ 1,340,534	\$ 1,227,951	\$ 7,699,532	\$ 6,358,998	474.36%

Total less Debt Service **\$ 1,312,019**

TRANSFERS OUT

OBJECT OF EXPENDITURE	NUMBER	2014 BUDGET	2014 ESTIMATE	2015 REQUEST	DIFFERENCE 2015-2014	PERCENT CHANGE	
Transfers Out - Transfer Station	5536.0999	\$ 270,980	\$ 150,000	\$ -	\$ (270,980)	-100.00%	budgeting breakeven revenues
Transfers Out - Courthouse	5121.0999	1,356,175	1,356,175	-	(1,356,175)	-100.00%	moved to non-departmental
Transfers Out - County Agent	5128.0999	-	-	-	-	n/a	no debt
Transfers Out - Building Inspections	5131.0999	-	17,527	-	-	n/a	
Transfers Out - Planning & Zoning	5132.0999	221,080	222,000	128,829	(92,251)	-41.73%	
Transfers Out - Maintenance	5139.0999	13,028	13,028	-	(13,028)	-100.00%	no debt
Transfers Out - Economic Development	5142.0999	3,486,348	3,486,348	-	(3,486,348)	-100.00%	moved to non-departmental
Transfers Out - J.C.C.I.	5225.0999	19,606	19,606	-	(19,606)	-100.00%	moved to JCCI
Transfers Out - Engineering - Public Development	5427.0999	-	-	-	-	n/a	
Transfers Out - E911	5259.0999	168,402	225,000	142,285	(26,117)	-15.51%	
Transfers Out - Fire Training Center	5266.0999	93,515	93,515	-	(93,515)	-100.00%	moved to fleet
Transfers Out - Fleet Maintenance	5474.0999	22,702	22,702	-	(22,702)	-100.00%	moved to Fire Brigade
Transfers Out - Keep Jackson Beautiful	5544.0999	47,909	64,000	62,910	15,001	31.31%	
Transfers Out - Senior Center	5558.0999	297,307	297,307	277,053	(20,254)	-6.81%	
Transfers Out - Roads & Bridges	5426.0999	18,299	18,299	-	(18,299)	-100.00%	moved to Roads
Transfers Out - EMS/Ambulance	5222.0999	1,392,937	1,002,010	1,060,521	(332,416)	-23.86%	
Transfers Out - Hurricane Shoals	5632.0999	87,951	75,600	73,825	(14,126)	-16.06%	
Transfers Out - Recreation	5657.0999	778,350	660,000	684,180	(94,170)	-12.10%	
Transfers Out - Health Dept.	5527.0339	275,000	275,000	275,000	-	0.00%	
Transfers Out - Airport	5152.0999	232,078	232,078	215,000	(17,078)	-7.36%	
Transfers Out - Water Authority	5580.0999	1,972,516	1,572,516	1,612,152	(360,364)	-18.27%	
Transfers Out - Emergency Management Agency	5260.0999	-	66,451	81,443	81,443	n/a	
Transfers Out- Health Insurance Fund	5150.0999	-	2,626,255	3,000,000			
Transfers Out - Sheriff's Department	5218.0999	367,365	367,365	-	(367,365)	-100.00%	moved to Sheriff
Transfers Out - Debt Service Reserve/JAIL DEBT	5110.0999	-	-	108,636	108,636	n/a	
Transfers Out - Commerce Sewer Expansion	5576.0999	33,134	33,134	-	(33,134)	-100.00%	moved to non-departmental
Total Transfers Out		\$ 11,154,682	\$ 12,895,916	\$ 7,721,834	\$ (3,432,848)	-30.77%	

Component Unit	Enterprise Fund	Splst/Debt	Total
	2,102,152	-	108,636
			7,721,834
Health Insurance	Debt	Special Rev. Fund	
	3,000,000	-	2,511,046