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

September 30, 2011

General Information

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

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

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

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

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

- Transfers out from the General Fund are $11,932,255, a decrease of $529,399 or 4.25%. The largest single increase in transfers out is due to a $117,300 or 4.26% increase in debt payments for Economic Development Bonds. While many of the departments within the Special Revenue Funds receive a transfer out from the General Fund, there were very few increases in transfers out to most departments.

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

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

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

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

Personnel

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

- Benefits in the General Fund have increased $72,019 or 1.65% primarily due to adjustments to workers compensation insurance, unemployment insurance and other minor changes to retirement as a result of employee longevity.
  a. Other increases result from changes in employee health insurance coverage as many employees have added family coverage to offset the loss of a spouse's job as well as the ability for employees to keep children on family coverage until age 26. However, there was no cost increase in the individual group health insurance premiums for FY 2012 as the employees were able to decide between four different deductible plans with those choosing a lower deductible amount paying an increased rate.

Other Information

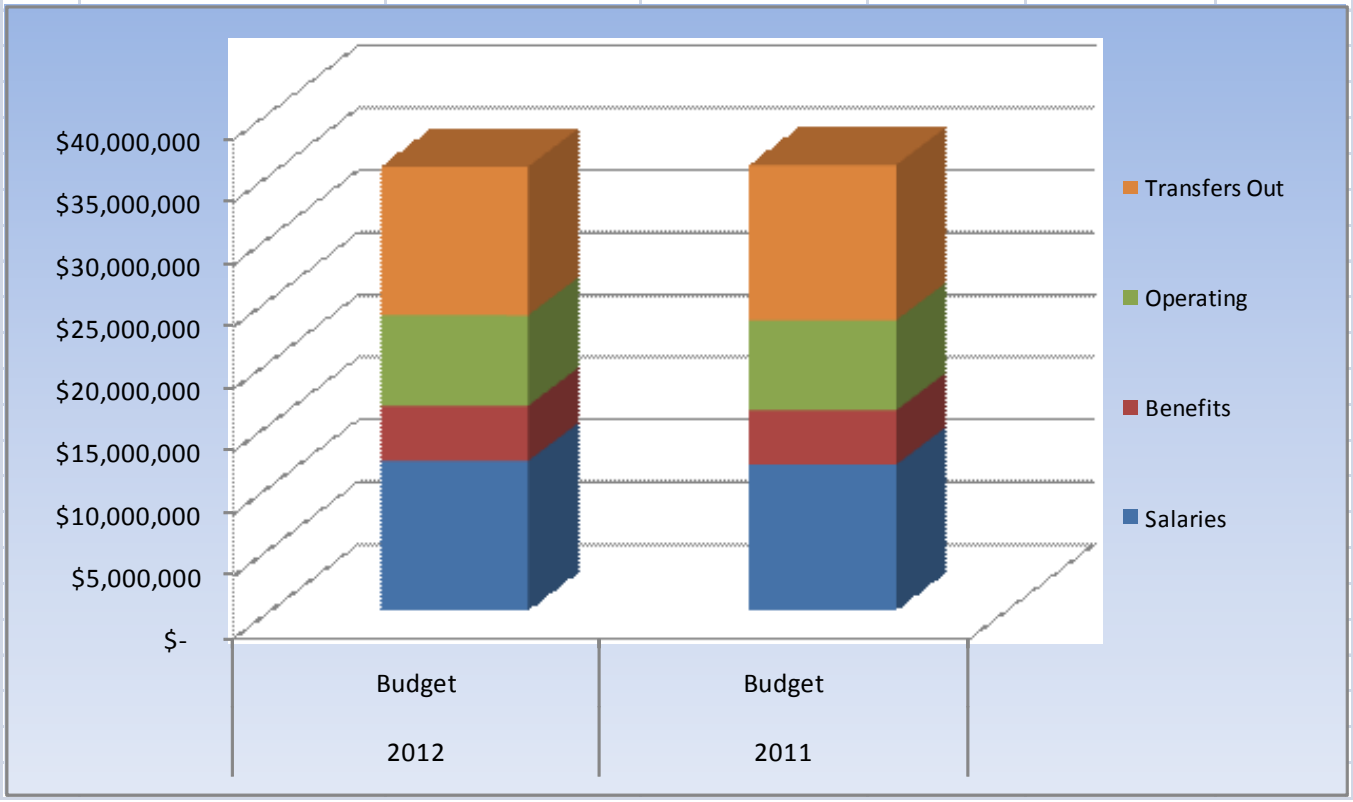
- The FY 2012 Budget is balanced with the use of prior years' reserves. The County's total anticipated reserves are $7,725,701. Provided the County breaks even or has a surplus for the year ending December 31, 2011 then the County would expect total reserves to be approximately 21.69% of the total FY 2012 budget of $35,620,370.

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

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

FY 2012 BUDGET AT A GLANCE

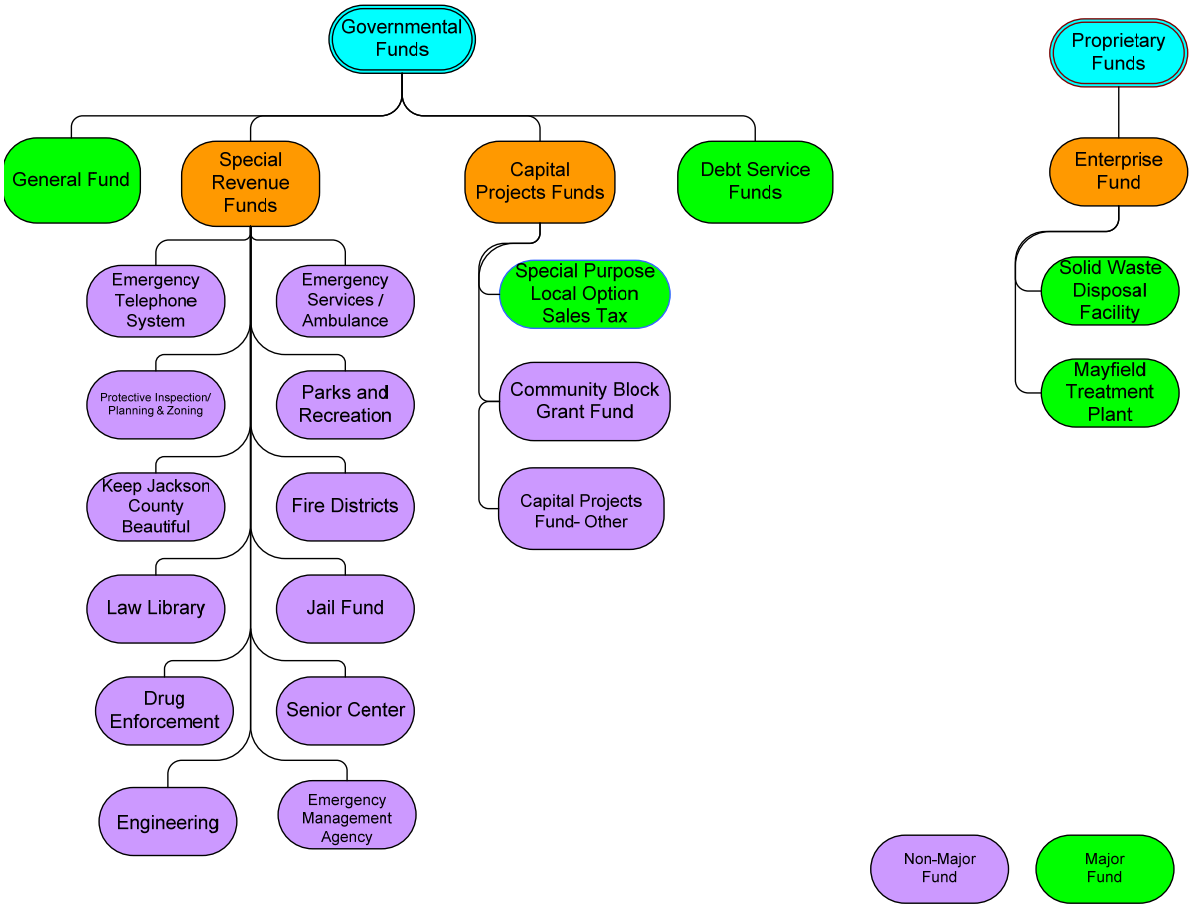
	2012 Budget	2011 Budget	Percent of Total	Difference 2012-2011	Percent Change
Salaries	$ 12,004,781	$ 11,707,563	33.70%	$ 297,218	2.54%
Benefits	4,434,139	4,362,120	12.45%	72,019	1.65%
Operating	7,249,195	7,222,261	20.35%	26,934	0.37%
Transfers Out	11,932,255	12,461,654	33.50%	(529,399)	-4.25%
Total	**$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



FUND SUMMARIES

The county accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that are comprised of the county's assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. Government resources are allocated to and accounted for within individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Moreover, all governmental funds and proprietary funds have an appropriated budget with the exception of the Mayfield Treatment Plant.

FY 2012 Jackson County, Georgia Fund Structure



BUDGETS BY FUND

This section provides summary budget information by fund for revenues and expenditures. A fund is an individual accounting entity that segregates expenditures, revenues, and other transactions for a specific group of activities.

The term "basis of accounting" refers to that point in time when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the particular measurement focus being applied.

The accounting policies utilized by the county are in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The county uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

The basic unit of organization and operation within the county exists at the "fund" level. Consistent with this operational concept, the county's accounting system also employs the "fund" as the basic budgetary and accounting entity.

A fund is a separate accounting entity with a self-balancing set of accounts. Funds are further classified into distinct categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types."

Governments use the same accounting as private-sector businesses for proprietary funds and trust funds with the measurement focus of the operating statement on changes in economic resources (i.e., changes in total net assets.) Such changes are recognized as soon as the underlying event or transaction has occurred, regardless of the timing of related cash flows (i.e., the accrual basis of accounting.) Thus, proprietary and similar trust funds recognize revenues as soon as they are earned and expenses as soon as a liability is incurred, just like private-sector businesses.

However, governments account for governmental funds and expendable trust funds differently than businesses. The measurement focus is on changes in current financial or expendable resources to the extent that they normally are expected to impact near-term cash flows (i.e., the modified accrual basis of accounting.) Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available.") "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period.

The **General Fund** is the principal fund of the county; it supports the majority of basic governmental services. Property and sales tax revenue are the chief funding source for the General Fund. Additionally, the General Fund Budget is used to account for all financial resources, unless they are required to be accounted for within another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources, typically federal and state grants fall within this category. These funds include:

- Emergency Telephone System (E911)
- Emergency Services / Ambulance
- Protective Inspection / Planning & Zoning
- Parks & Recreation
- Keep Jackson Beautiful
- Fire Districts
- Law Library
- Jail Fund
- Senior Center
- Drug Enforcement
- Emergency Management Agency
- Engineering

The **Debt Service Fund** accounts for the financial resources and payment of General Obligation Debt. This debt relates to debt that was previously serviced in the General Fund within the various departments but has now been consolidated into a single fund by department.

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

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

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

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

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

Health Department: $276,357, Airport, $89,390, Water Authority, $2,087,006 - TOTAL $2,452,753

General Government Expenditures

	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget	Difference 2012-2011	Percent Change
Salaries and Wages	$ 2,657,612	$ 2,555,380	$ 2,396,425	$ 2,173,786	$ 2,313,797	$ 140,011	6.44%
Benefits	780,308	826,420	663,520	776,868	801,056	24,188	3.11%
Operating Expenditures	1,308,935	1,182,453	1,196,006	1,092,098	1,205,108	113,010	10.35%
Debt Service	13,276	-	-	-	-	-	n/a
Capital Outlay	-	-	6,350	-	-	-	n/a
Total	**$ 4,760,131**	**$ 4,564,253**	**$ 4,262,301**	**$ 4,042,752**	**$ 4,319,961**	**$ 277,209**	**6.86%**

Public Safety Expenditures

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

Court System Expenditures

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

Public Works Expenditures

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

Health and Welfare Expenditures

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

Independent Agencies Expenditures

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

Non- Departmental Expenditures

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

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

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

FUND: 10 NAME: GENERAL FUND

DEPT: 26,36,45,48,52,58,59, &71 NAME: R & B, Transfer Station, CDBG, Debt Service, Senior Center, E-911, & Transport Transfers Out

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