Jackson County, Georgia
Executive Summary
Adopted Budget for Fiscal Year 2013

October 4, 2012

General Information

- The FY 2012 tax rate is 9.87 mills for incorporated areas; 8.61 mills for unincorporated areas vs. 9.58 and 8.61 for FY 2011 respectively. This represents a 0.29 mill increase in the incorporated and no change in the unincorporated areas from the FY 2011 tax rate.

- FY 2013 total annual budget is $63,785,283, a decrease of $1,918,722 or 2.92% from FY 2012.

- FY 2013 adopted General Fund budget of $34,382,976, a decrease of $1,237,394 or 3.47% from FY 2012.

- In order to balance the budget for FY 2013 several major cost-reduction measures were implemented. They are as follows:

    a. Employees will be furloughed again 9 days or the equivalent of 72 hours in FY 2013 saving an estimated $533,479 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. Furlough days as a budgetary cost-reduction measure have been implemented since October, 2009.
    b. The county portion of health insurance premiums remained unchanged. In order to do this, employees now have a higher overall deductible and have to pay a slightly increased rate each pay period. This is the third year this type of budgetary savings has occurred as a pass-along to the employees.
    c. The budget was balanced with the use of $1,550,206 from prior years' reserves. This represents a $667,189 or 30.09% decrease in use of prior years' reserves from FY 2012. The FY 2012 adopted budget was balanced with the use of $2,217,396 from prior years' reserves. This marks the third year that use of prior years' reserves has been budgeted although no reserves were actually used in 2011.
    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 2013 as this is a carryover funding measure from FY 2012. This marks the third year of base-match only retirement funding and the fourth overall year of employee retirement austerity.

- Transfers out from the General Fund are $10,541,795, a decrease of $1,390,460 or 11.65%. The largest single decrease in transfers out is due to a $569,986 or 19.85% decrease in debt payments for Economic Development Bonds due to the recent refinancing and refunding of a portion of the outstanding bonds. While many of the departments within the Special Revenue Funds receive a transfer out from the General Fund, most received a decrease in transfers out due to decreases in their overall expenditures and/or increases in their own revenues.

- A contingency fund was again eliminated in the FY 2013 annual budget indicating no net change for the fourth consecutive year.

- In FY 2013, appropriations for Capital Outlay have been allocated to a Capital Projects fund. This fund includes $428,200 for the purchase of the following vehicles and equipment:

  Correctional Institute – Passenger van $24,000; mower $8,000
  Sheriff – 10 patrol vehicles $25,000 ea.
  Roads – mowing tractor $49,200; equipment trailer $15,000; asphalt distributor - $67,000
  Fleet Maintenance – crew cab pickup truck $35,000
  Transfer Station – skid steer loader $40,000
  EMS – rescue truck $140,000

Personnel

- Salaries in the General Fund have increased $195,300 or 1.63% primarily due to:
  a. The reduction of furlough days from 12 budgeted in FY 2012 to 9 budgeted in FY 2013.
  b. Funding for the following positions that have been requested in the recommended FY 2013 budget:
     Property Appraisal – add one additional part-time appraiser position
     Tax Commissioner – convert one existing part-time tag clerk position to full time
     Buildings & Grounds – convert existing part-time administrative assistant position to full time
     Clerk of Court – add one court clerk position
     Superior Court – add one law clerk position (to be added April 1, 2013)
     Roads – add a Senior Equipment Operator position

- Benefits in the General Fund have increased $72,805 or 1.64% primarily due to adjustments to workers compensation insurance, unemployment insurance and other minor changes to retirement as a result of employee longevity and three fewer budgeted furlough days.

- A one-time salary supplement for all full-time county employees was included in the Non-departmental budget totaling $100,000. Employees that earn below $35,000 annually will receive a $300 supplement and those earn $35,000 or more will receive a $200 supplement.

Other Information

- The total Fund Balance, based on budget, at the end of FY 2013 is expected to equal approximately $6,907,109 or 20.09% of the General Fund Revenues, exclusive of Other Financing Sources. While the aforementioned amounts are based on budget, the county may expect to end fiscal year 2012 with the full use of budgeted reserves totaling $2,217,396. The FY 2013 budget was balanced with the use of prior years' reserves in the amount of $1,550,206.

  Total Unassigned Fund Balance ending December 31, 2011 was $4,815,949. If the full amount of budgeted reserves is spent in FY 2012 along with use of the $1,550,206 in FY 2013 budgeted reserves there will be a remaining balance of $3,265,743 at the end of FY 2013. This will amount to approximately 9.50% of Unassigned Reserves to the FY 2013 General Fund Budget exclusive of Other Financing Sources.

- The FY 2013 Capital Projects Fund includes an appropriation of prior year fund balance in the amount of $2,205,000. 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.

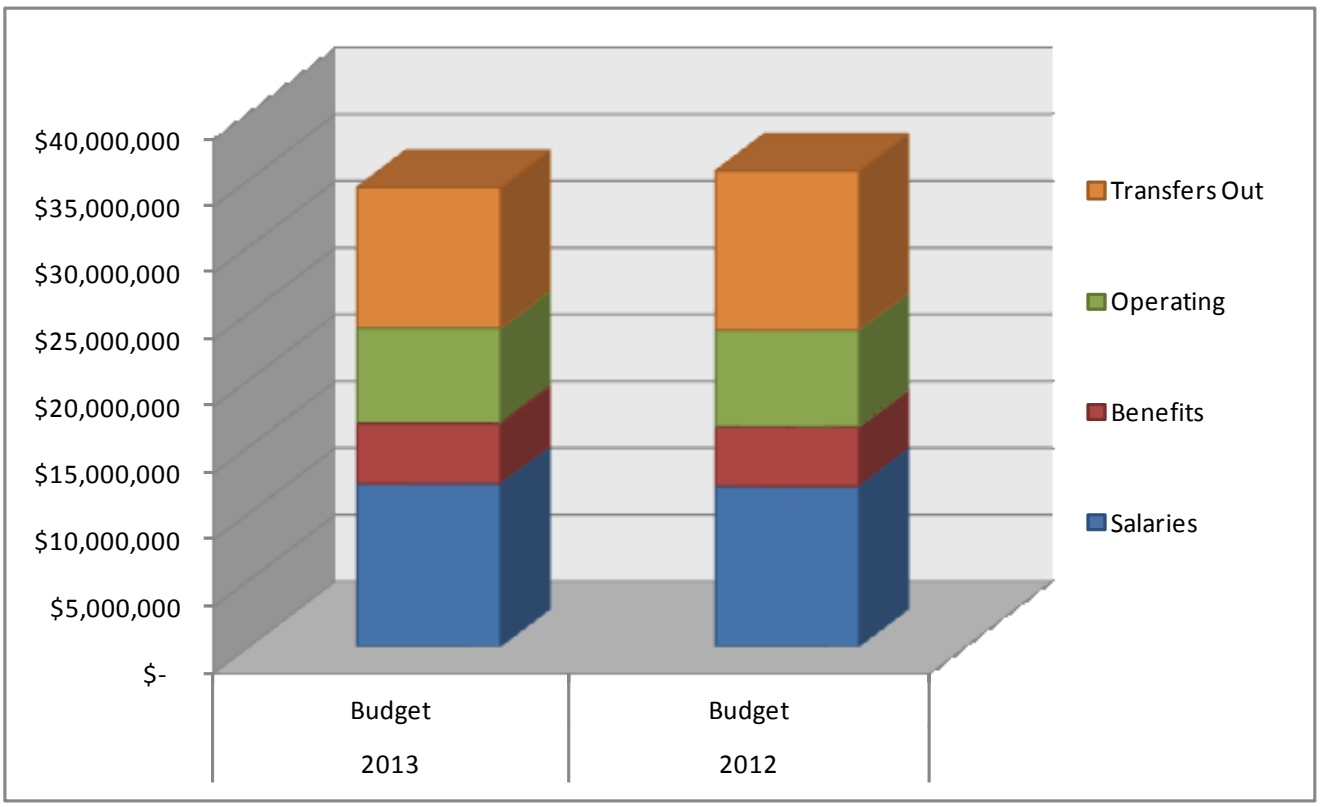
- Jackson County's anticipated decline in the 2012 Total Net Digest of $105,321,345 has caused a decrease of approximately $755,000 or 4.18% in real & personal property taxes from the prior year.

- To begin rolling out the new Mobile Computer Aided Dispatch system into public safety vehicles and equipment, $80,000 of E-911 fund reserve is being budgeted in FY 2013 for this purpose.

- To offset some of the Transfers Out from the General Fund to the EMS Special Revenue Fund, EMS base fees will be raised by $100 and there will be a slight increase in the mileage charges for services. This fee increase is expected to yield $400,000 in additional EMS revenue in FY 2013.

FY 2013 GENERAL FUND BUDGET AT A GLANCE

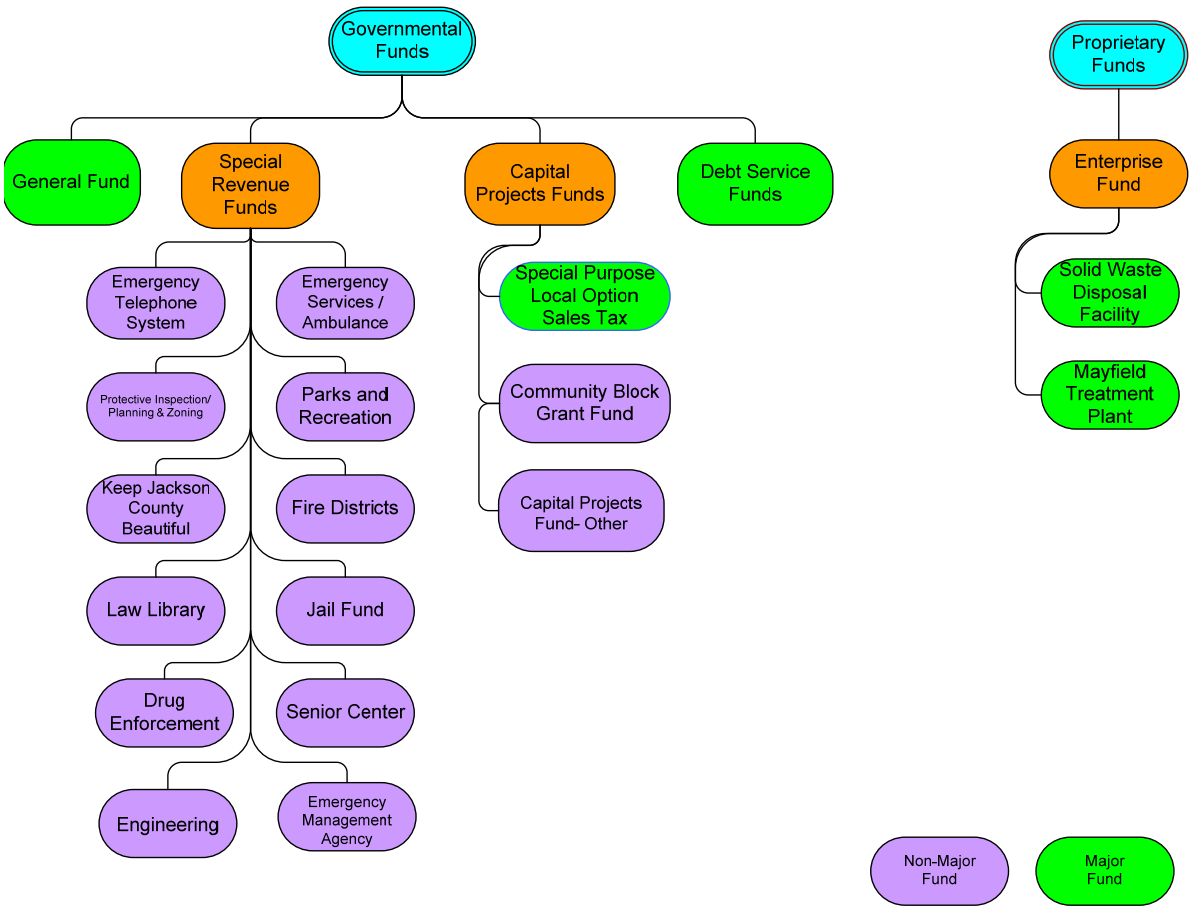
	2013 Budget	2012 Budget	Percent of Total	Difference 2013-2012	Percent Change
Salaries	$ 12,200,081	$ 12,004,781	35.48%	$ 195,300	1.63%
Benefits	4,506,944	4,434,139	13.11%	72,805	1.64%
Operating	7,134,156	7,249,195	20.75%	(115,039)	-1.59%
Transfers Out	10,541,795	11,932,255	30.66%	(1,390,460)	-11.65%
Total	**$ 34,382,976**	**$ 35,620,370**	**100%**	**$ (1,237,394)**	**-3.47%**



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 2013 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, 2013

	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	$ 20,081,800	$ 2,236,269	$ -	$ -	$ -	$ -	$ 22,318,069
SALES TAX	5,575,000	-	-	7,920,000	-	-	13,495,000
OTHER TAXES	1,939,000	-	-	-	-	-	1,939,000
LICENSES & PERMITS	125,700	187,711	-	-	-	-	313,411
INTERGOVERNMENTAL REVENUE	1,625,076	240,316	-	-	-	-	1,865,392
CHARGES FOR SERVICES	2,520,200	3,425,857	-	-	-	1,150,000	7,096,057
FINES & FORFEITURES	763,000	120,066	-	-	-	-	883,066
OTHER REVENUES	96,200	39,650	-	-	-	-	135,850
TOTAL REVENUES	**$ 32,725,976**	**$ 6,249,869**	**$ -**	**$ 7,920,000**	**$ -**	**$ 1,150,000**	**$ 48,045,845**
OTHER FINANCING SOURCES							
OPERATING TRANSFERS IN	$ 106,794	$ 3,099,025	$ 6,905,276	$ -	$ -	$ 274,554	$ 10,385,649
TRANSFERS IN FROM COMPONENT UNITS	-	-	-	-	-	-	-
SALE OF CAPITAL ASSETS	-	-	-	-	-	-	-
PROCEEDS FROM CAPITAL LEASES	-	-	-	-	628,200	-	628,200
PRIOR YEAR FUND BALANCE	1,550,206	199,200	-	771,183	2,205,000	-	4,725,589
TOTAL REVENUES & OTHER SOURCES	**$ 34,382,976**	**$ 9,548,093**	**$ 6,905,276**	**$ 8,691,183**	**$ 2,833,200**	**$ 1,424,554**	**$ 63,785,283**
EXPENDITURES:							
TOTAL GENERAL GOVERNMENT	**$ 4,439,438**	**$ 388,603**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,828,041**
TOTAL PUBLIC SAFETY	**$ 12,931,602**	**$ 6,874,379**	**$ -**	**$ 3,471,343**	**$ 390,000**	**$ -**	**$ 23,667,323**
TOTAL COURT SYSTEM	**$ 3,214,258**	**$ 10,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,224,258**
TOTAL PUBLIC WORKS	**$ 1,862,082**	**$ -**	**$ -**	**$ 1,133,333**	**$ 238,200**	**$ -**	**$ 3,233,615**
TOTAL HEALTH & WELFARE	**$ 87,073**	**$ 578,835**	**$ -**	**$ -**	**$ -**	**$ 1,424,554**	**$ 2,090,462**
TOTAL PARKS & RECREATION	**$ -**	**$ 1,204,643**	**$ -**	**$ 333,333**	**$ -**	**$ -**	**$ 1,537,976**
SUBTOTAL EXPENDITURES	**$ 22,534,453**	**$ 9,056,460**	**$ -**	**$ 4,938,009**	**$ 628,200**	**$ 1,424,554**	**$ 38,581,676**
INDEPENDENT AGENCIES/MUNICIPALITIES	**$ 327,173**	**$ -**	**$ -**	**$ 2,295,391**	**$ -**	**$ -**	**$ 2,622,564**
NON-DEPARTMENTAL	**$ 979,555**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 979,555**
DEBT SERVICE	**$ -**	**$ 384,839**	**$ 6,905,276**	**$ 1,457,783**		**$ -**	**$ 8,747,898**
TOTAL EXPENDITURES	**$ 23,841,181**	**$ 9,441,299**	**$ 6,905,276**	**$ 8,691,183**	**$ 628,200**	**$ 1,424,554**	**$ 50,931,694**
OTHER FINANCING USES:							
OPERATING TRANSFERS OUT[1]	**$ 10,541,795**	**$ 106,794**	**$ -**	**$ -**	**$ 2,205,000**	**$ -**	**$ 12,853,589**
TOTAL EXPENDITURES & OTHER FINANCING USES	**$ 34,382,976**	**$ 9,548,093**	**$ 6,905,276**	**$ 8,691,183**	**$ 2,833,200**	**$ 1,424,554**	**$ 63,785,283**
EXCESS OF REVENUES OVER EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPECTED FUND BALANCE/NET ASSETS							
BEGINNING OF YEAR	**$ 8,457,316**	**$ 3,925,538**	**$ -**	**$ 6,109,298**	**$ 20,873,975**	**$ -**	**$ 39,366,127**
Use of Fund Balance in FY13 Budget:	**$ (1,550,206)**	**$ (199,200)**	**$ -**	**$ (771,183)**	**$ (2,205,000)**	**$ -**	**$ (4,725,589)**
EXPECTED FUND BALANCE/NET ASSETS							
END OF YEAR - TOTAL	**$ 6,907,109**	**$ 3,726,338**	**$ -**	**$ 5,338,115**	**$ 18,668,975**	**$ -**	**$ 34,640,537**

[1]The difference between operating transfers-in and operating transfers-out are the transfers to component units.
Health Department: $276,357, Airport, $104,660, Water Authority, $2,087,006 - TOTAL $2,495,452

General Government Expenditures

	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget	Difference 2013-2012	Percent Change
Salaries and Wages	$ 2,555,380	$ 2,396,425	$ 2,375,431	$ 2,313,797	$ 2,332,891	$ 19,094	0.83%
Benefits	826,420	691,253	787,978	801,056	844,639	43,583	5.44%
Operating Expenditures	1,182,453	1,210,992	1,079,982	1,205,108	1,261,906	56,798	4.71%
Debt Service	-	-	-	-	-	-	n/a
Capital Outlay	-	6,350	-	-	-	-	n/a
Total	**$ 4,564,253**	**$ 4,305,020**	**$ 4,243,391**	**$ 4,319,961**	**$ 4,439,436**	**$ 119,475**	**2.77%**

Public Safety Expenditures

	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget	Difference 2013-2012	Percent Change
Salaries and Wages	$ 6,742,818	$ 7,207,548	$ 7,410,219	$ 7,173,808	$ 7,228,161	$ 54,353	0.76%
Benefits	2,299,163	2,481,425	2,677,392	2,740,231	2,706,377	(33,854)	-1.24%
Operating Expenditures	3,097,557	3,480,602	3,283,381	3,011,952	2,997,064	(14,888)	-0.49%
Debt Service	-	-	-	-	-	-	n/a
Capital Outlay	7,718	21,500	-	-	-	-	n/a
Total	**$ 12,147,256**	**$ 13,191,075**	**$ 13,370,992**	**$ 12,925,991**	**$ 12,931,602**	**$ 5,611**	**0.04%**

Court System Expenditures

	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget	Difference 2013-2012	Percent Change
Salaries and Wages	1,852,813	1,739,806	1,711,200	1,737,040	1,798,140	$ 61,100	3.52%
Benefits	532,592	413,256	516,671	519,224	551,698	32,474	6.25%
Operating Expenditures	811,717	802,885	826,804	831,216	864,421	33,205	3.99%
Debt Service	-	-	-	-	-	-	n/a
Capital Outlay	-	-	-	-	-	-	n/a
Total	**$ 3,197,122**	**$ 2,955,947**	**$ 3,054,675**	**$ 3,087,480**	**$ 3,214,259**	**$ 126,779**	**4.11%**

Public Works Expenditures

	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget	Difference 2013-2012	Percent Change
Salaries and Wages	$ 1,001,040	$ 858,706	$ 725,005	$ 739,831	$ 800,308	$ 60,477	8.17%
Benefits	379,707	308,312	339,665	356,478	386,598	30,120	8.45%
Operating Expenditures	235,410	602,016	661,058	658,225	675,177	16,952	2.58%
Debt Service	-	-	-	-	-	-	n/a
Capital Outlay	-	17,500	-	-	-	-	n/a
Total	**$ 1,616,157**	**$ 1,786,534**	**$ 1,725,728**	**$ 1,754,534**	**$ 1,862,083**	**$ 107,549**	**6.13%**

Health and Welfare Expenditures

	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget	Difference 2013-2012	Percent Change
Salaries and Wages	$ 71,771	$ 59,742	$ 52,540	$ 40,305	$ 40,581	$ 276	0.68%
Benefits	30,767	19,351	16,604	17,150	17,632	482	2.81%
Operating Expenditures	26,513	50,981	26,579	27,672	28,860	1,188	4.29%
Debt Service	-	-	-	-	-	-	n/a
Capital Outlay	-	45,200	-	-	-	-	n/a
Total	**$ 129,051**	**$ 175,274**	**$ 95,723**	**$ 85,127**	**$ 87,073**	**$ 1,946**	**2.29%**

Independent Agencies Expenditures

	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget	Difference 2013-2012	Percent Change
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Benefits	-	-	-	-	-	-	n/a
Operating Expenditures	303,093	314,395	327,173	337,659	327,173	(10,486)	-3.11%
Debt Service	-	-	-	-	-	-	n/a
Capital Outlay	-	-	-	-	-	-	n/a
Total	**$ 303,093**	**$ 314,395**	**$ 327,173**	**$ 337,659**	**$ 327,173**	**$ (10,486)**	**-3.11%**

Non- Departmental Expenditures

	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget	Difference 2013-2012	Percent Change
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Benefits	-	-	-	-	-	-	n/a
Operating Expenditures	1,164,454	955,497	1,053,754	1,177,363	979,555	(197,808)	-16.80%
Debt Service	-	-	-	-	-	-	n/a
Capital Outlay	-	-	-	-	-	-	n/a
Total	**$ 1,164,454**	**$ 955,497**	**$ 1,053,754**	**$ 1,177,363**	**$ 979,555**	**$ (197,808)**	**-16.80%**

COUNTY OF JACKSON

ANNUAL BUDGET ESTIMATE - EXPENDITURES

FISCAL YEAR: JANUARY 01, 2013 - DECEMBER 31, 2013

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

		2009	2010	2011	2012	2012	2013	DIFFERENCE	PERCENT
	NUMBER	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	ADOPTED	2013-2012	CHANGE
OBJECT OF EXPENDITURE									
Transfers Out - Transfer Station	5536.0999	$ 416,102	$ 384,453	$ 247,138	$ 496,589	$ 496,589	$ 274,554	$ (222,034)	-44.71%
Transfers Out - Courthouse	5121.0999	1,782,069	1,818,246	1,794,173	1,731,964	1,731,964	1,726,834	(5,130)	-0.30%
Transfers Out - County Agent	5128.0999	-	14,472	14,472	10,854	10,854	-	(10,854)	-100.00%
Transfers Out - Building Inspections	5131.0999	(169,034)	85,215	15,719	46,320	46,320	-	(46,320)	-100.00%
Transfers Out - Planning & Zoning	5132.0999	337,484	198,035	171,671	216,375	216,375	200,892	(15,483)	-7.16%
Transfers Out - Maintenance	5139.0999	-	13,546	13,546	15,441	15,441	5,282	(10,159)	-65.79%
Transfers Out - Economic Development	5142.0999	1,358,000	1,360,250	2,754,735	2,872,035	2,872,035	2,302,049	(569,986)	-19.85%
Transfers Out - J.C.C.I.	5225.0999	-	14,503	14,503	13,488	13,488	2,610	(10,878)	-80.65%
Transfers Out - Engineering - Public Development	5427.0999	191,413	45,476	-	-	-	-	-	n/a
Transfers Out - E911	5259.0999	419,128	283,978	-	-	-	-	-	n/a
Transfers Out - JCCI Fire Brigade	5266.0999	-	268,517	221,931	93,515	93,515	93,515	-	0.00%
Transfers Out - Fleet Maintenance	5474.0999	-	9,313	23,945	21,624	21,624	48,321	26,697	123.46%
Transfers Out - Keep Jackson Beautiful	5544.0999	50,861	46,437	20,472	58,169	58,169	48,928	(9,241)	-15.89%
Transfers Out - Debt Svc Fund/Hosp. Auth.	5548.0999	151,480	129,026	-	-	-	-	-	n/a
Transfers Out - Senior Center	5558.0999	431,482	640,735	306,336	273,944	273,944	277,147	3,203	1.17%
Transfers Out - Roads & Bridges	5426.0999	744,695	852,996	647,127	134,193	134,193	85,861	(48,332)	-36.02%
Transfers Out - EMS/Ambulance	5222.0999	1,817,588	2,023,955	1,718,718	2,307,120	2,307,120	1,613,763	(693,357)	-30.05%
Transfers Out - Hurricane Shoals	5632.0999	110,609	107,864	99,538	73,837	73,837	91,177	17,340	23.48%
Transfers Out - Recreation	5657.0999	689,583	689,831	701,449	614,018	614,018	821,884	207,867	33.85%
Transfers Out - Health Dept.	5527.0339	230,784	230,783	275,784	276,357	276,357	276,357	-	0.00%
Transfers Out - Airport	5152.0999	256,364	313,201	87,988	89,390	89,390	104,577	15,187	16.99%
Transfers Out - Water Authority	5580.0999	1,581,024	1,580,124	2,079,471	2,087,006	2,087,006	2,087,006	-	0.00%
Transfers Out - Emergency Management Agency	5260.0999	68,424	81,943	80,199	65,487	65,487	45,233	(20,254)	-30.93%
Transfers Out - Tax Assessor	5111.0999	13,276	-	-	-	-	-	-	n/a
Transfers Out - Sheriff's Department	5218.0999	693,451	262,123	434,466	401,363	401,363	402,636	1,273	0.32%
Transfers Out - Debt Service Reserve	5110.0999	47,117	-	295,000	-	-	-	-	n/a
Transfers Out - Commerce Sewer Expansion	5576.0999	33,168	41,459	33,167	33,167	33,167	33,167	0	0.00%
Total Transfers Out		**$ 11,255,068**	**$11,496,481**	**$12,051,547**	**$ 11,932,255**	**$ 11,932,255**	**$ 10,541,795**	**$ (1,390,460)**	**-11.65%**

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