

JASPER COUNTY, GEORGIA

GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2009

	Original Budget	Final Budget	2009 Actual	Variance With Final Budget
<u>Revenues</u>				
Taxes	\$ 7,790,218	\$ 7,008,004	\$ 7,103,731	\$ 95,727
Intergovernmental	213,350	211,650	230,792	19,142
Licenses and permits	160,200	105,712	86,499	(19,213)
Fines and forfeitures	470,500	309,084	307,553	(1,531)
Charges for services	584,250	523,050	549,676	26,626
Interest earnings	41,000	16,274	9,227	(7,047)
Miscellaneous	26,400	26,211	82,294	56,083
Total Revenues	9,285,918	8,199,985	8,369,772	169,787
<u>Expenditures</u>				
Current:				
General government:				
Board of commissioners	479,388	181,888	553,915	(372,027)
Executive	399,539	185,887	182,701	3,186
Tax commissioners office	217,385	195,321	201,350	(6,029)
Tax assessors	372,966	330,500	334,327	(3,827)
Elections	20,800	7,800	16,691	(8,891)
Registrars	44,700	32,700	39,453	(6,753)
Financial administration	150,959	86,659	98,355	(11,696)
Human resources	23,590	16,290	9,529	6,761
Public buildings	365,977	318,068	339,567	(21,499)
Code enforcement services	77,840	50,040	51,585	(1,545)
Zoning office	123,633	111,106	78,320	32,786
Building inspection	68,611	45,611	45,902	(291)
Library	97,500	89,147	89,138	9
Animal control	93,902	79,902	94,222	(14,320)
Economic development	30,500	27,887	26,058	1,829
Prison work detail	38,000	38,000	20,881	17,119
Conservation salary	4,800	4,800	3,000	1,800
Judicial:				
Superior court	384,589	351,641	378,896	(27,255)
Probate court	163,053	149,084	154,996	(5,912)
Magistrate court	97,434	89,087	108,081	(18,994)
Juvenile court	8,500	7,772	9,577	(1,805)
Courthouse security	62,032	56,718	50,350	6,368
Other court costs	102,840	94,030	41,783	52,247

See Accountant's Compilation Report

JASPER COUNTY, GEORGIA

GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2009

	Original Budget	Final Budget	2009 Actual	Variance With Final Budget
Public safety:				
Sheriff's office	1,595,290	1,458,620	1,376,880	81,740
Jail operations	611,743	559,334	635,754	(76,420)
Fire protection	140,398	123,511	111,776	11,735
E911	264,500	241,840	241,840	-
Public works:	1,463,478	1,363,478	1,134,395	229,083
Health and welfare:				
Public health	449,368	410,870	410,870	-
Emergency medical services	670,273	607,776	629,203	(21,427)
Emergency management agency	49,905	35,105	64,270	(29,165)
Coroner	18,732	15,732	14,116	1,616
County welfare	23,000	21,030	21,030	-
Culture and Recreation:				
Recreation	126,052	108,803	195,903	(87,100)
County extension service	61,933	56,627	59,378	(2,751)
Intergovernmental:				
Jasper County Board of Education	65,000	65,000	63,560	1,440
Four County Development Authority	68,000	68,000	68,000	-
Other	20,700	20,700	23,253	(2,553)
Jasper County Water Authority	-	-	27,860	(27,860)
Indigent Legal Defense	-	-	37,769	(37,769)
Debt Service:				
Principal retirement	118,633	118,633	93,594	25,039
Interest and fiscal charges	-	-	26,507	(26,507)
Total Expenditures	<u>9,175,543</u>	<u>7,824,997</u>	<u>8,164,635</u>	<u>(339,638)</u>
Excess Revenue Over (Under) Expenditures	<u>110,375</u>	<u>374,988</u>	<u>205,137</u>	<u>(169,851)</u>
Other Financing Sources (Uses):				
Inception of capital lease	184,000	-	-	-
Transfer from Curbside	50,000	50,000	-	(50,000)
Transfer to Capital Projects	(500,000)	(400,000)	-	400,000
Transfer to Senior Center	(25,000)	(25,000)	-	25,000
Transfer to Landfill	-	-	(262,307)	(262,307)
Total Other Financing Sources (Uses)	<u>(291,000)</u>	<u>(375,000)</u>	<u>(262,307)</u>	<u>112,693</u>
Net Change in Fund Balances	<u>\$ (180,625)</u>	<u>\$ (12)</u>	<u>(57,170)</u>	<u>\$ (57,158)</u>
Fund Balances - Beginning of Year			<u>3,161,041</u>	
Fund Balances - End of Year			<u>\$ 3,103,871</u>	

See Accountant's Compilation Report