



Jackson County, Georgia Executive Summary Approved Budget for Fiscal Year 2024

September 19, 2023

General Information

- The millage for 2023 is 7.748 mills in the incorporated areas and 6.171 in the unincorporated areas. The 2023 millage includes a rollback reduction of 1.390 mills for incorporated and 1.629 mills for unincorporated. The increase in overall anticipated tax revenue is a result of primarily new growth to the digests and reassessment of real property. The incorporated areas' gross digest increased 45.23%, and the unincorporated areas' gross digest increased 39.36% from 2022.
 - The difference associated with the millage rate in the two areas of the County is due to:
 - i. Uneven growth between the two measured areas, and;
 - ii. Application of the insurance premium tax rollback rate to the unincorporated area, per State law.
- **The FY2024 proposed General Fund budget is \$89,741,662**, an increase of \$22,040,702 or 32.56% from FY2023. The FY2024 Budget includes \$13,557,000, in general government capital improvement projects and \$3,200,000 enterprise capital improvement projects funded by the General Fund. The FY2024 Budget also includes an additional \$3,492,327 in debt service roll over from SPLOST VI. The FY2024 General Fund Budget is balanced with the use of available unassigned fund balance in the amount of \$5,287,536, while still maintaining 4 months of reserves in fund balance.
- FY2024 total annual budget for all funds is \$142,037,713 (General Fund, Special Revenue Funds, and Other Funds)
 - SPLOST VI will continue to pay \$2,077,400 for the FY2024 bond debt for the Public Safety Radio System. This debt is the only remaining funding left of SPLOST VI. The Public Safety Radio System is scheduled for pay off in March of 2031.
- Several major factors went into formulating the FY2024 budget. They are as follows:
 - Employees will receive a 5% Cost of Living Adjustment (COLA). Additionally, there will be some small pay adjustments to employees on the lower end of the pay scale to address wage compression issues.
 - The County portion of health insurance funding increases by 10% for FY2024. The County has received some savings with switching pharmaceutical services (VeracityRx), which, in turn shows reductions in the departmental costs for the County's portion of group health coverage.
 - Transfers out from the General Fund are \$31,752,863, an increase of \$9,786,758. This is due to the increase in capital projects for FY2024 and increase in debt service as noted above.
 - i. Capital Projects/Improvements have been included in the FY2024 Budget. \$16,557,000 will come from the General Fund, \$175,000 will be funded by the Transfer Station and \$25,000 will be funded by the Airport Authority.
 - ii. FY2024 Debt Service funded by the General fund is, \$11,366,691, an increase of \$3,492,327 as noted above.

Capital Projects: Vehicles and Equipment

- Below is a list of vehicles, and other machinery & equipment approved for the FY2024 budget.

County Manager – One (1) SUV for Project Manager: \$40,000

Facilities Maintenance – One (1) Crew Cab Pickup: \$50,000
One (1) Heavy Duty Pickup: \$55,000

Sheriff – Car Cameras: \$115,000

Correctional Institute (JCCI) – One (1) Pickup Truck: \$50,000
Security Camera Upgrades: \$75,000

C.I. Fire Brigade – Turn-Out Gear: \$93,000

Animal Control – One (1) Animal Transport Vehicle: \$50,000

Public Works – One (1) Water Tank: \$50,000
One (1) Side Arm Mower (Tractor & Boom): \$230,000
One (1) Asphalt Roller: \$89,000
One (1) Crew Cab Pickup: \$50,000

Fleet Maintenance – One (1) Service Truck: \$190,000

Parks & Recreation – Loader/Backhoe: \$60,000
One (1) Heavy Duty Pickup: \$50,000

Agricultural Center – RV Power for Livestock Trailers: \$37,500
Audio Visual Improvements: \$37,500

EMS – One (1) Pickup Truck: \$50,000
One (1) Ambulance: \$280,000
Eight (8) new electric powered/hydraulic lift assist stretchers for ambulances: \$550,000

EMA - One (1) SUV: \$45,000

Transfer Station – One (1) Backhoe: \$115,000
Two (2) Compactors - \$30,000 X 2: \$60,000

Airport – One (1) Bush Hog: \$25,000

Capital Projects: Land, Infrastructure & Other Improvements

- Below is a list of land, infrastructure and other improvements approved for the FY2024 budget.

Parks & Recreation – Upgrades to Empower C&C Academy Athletic Fields: \$2,000,000
Fairview Community Center Upgrades: \$200,000
Two (2) Picnic Pavilions at Gum Springs Park: \$20,000
Resurface basketball and tennis courts at East Jackson Park: \$40,000
Greenspace Property Acquisition: \$2,000,000
Miscellaneous Parks and Recreation Projects: \$1,000,000
Hurricane Shoals Foot Bridge Improvements: \$500,000

Animal Shelter – Phase II Expansion: \$500,000

Administration - New Building Furnishings: \$480,000

Public Works – Seal Coating and Restriping of Various Parking Lots: \$40,000
Welcome Signs @ Exit 137 (County's Share): \$75,000

Fleet Maintenance/Public Works – New Facility Building: \$3,000,000

Senior Center – Building Expansion Project: \$200,000

C.I. Fire Brigade – Fire Training Center Relief Building: \$250,000

Historic Courthouse – Building Repairs and Maintenance: \$500,000

EMS – Relocation of Headquarters Building and Station #2: \$500,000

Transfer Station – Facility Expansion: \$3,000,000

Personnel

- The following positions have been approved in the FY2024 budget:

GIS – Add GIS Analyst

Finance – Upgrade Finance & Special Projects Specialist to Financial Analyst for Grants, Capital Assets and Capital Projects (under Purchasing)

IT – Add Network Administrator

Elections – Upgrade part-time Elections Tech to full-time

Historic Courthouse – Upgrade part-time Welcome Associate to full-time

Facilities Maintenance – Add Plumber
Add Custodian

Animal Control – Upgrade Animal Control Officer to Senior Animal Control Officer
Add Kennel Technician position mid-year

Public Works – Add Permit Clerk
Add Equipment Operator

Fleet Maintenance – Add Fleet Maintenance Technician

Parks and Recreation – Add Athletic Coordinator
Add Facilities Maintenance Technician
Add part-time Program Assistant

E-911 – Add Training Officer

EMA – Add part-time Intern

Protective Inspection – Upgrade Stormwater Specialist to Environmental Specialist

Planning & Development – Upgrade Planner to Senior Planner

Transfer Station – Add Facilities Maintenance Technician
Add Site Attendant

Other Information

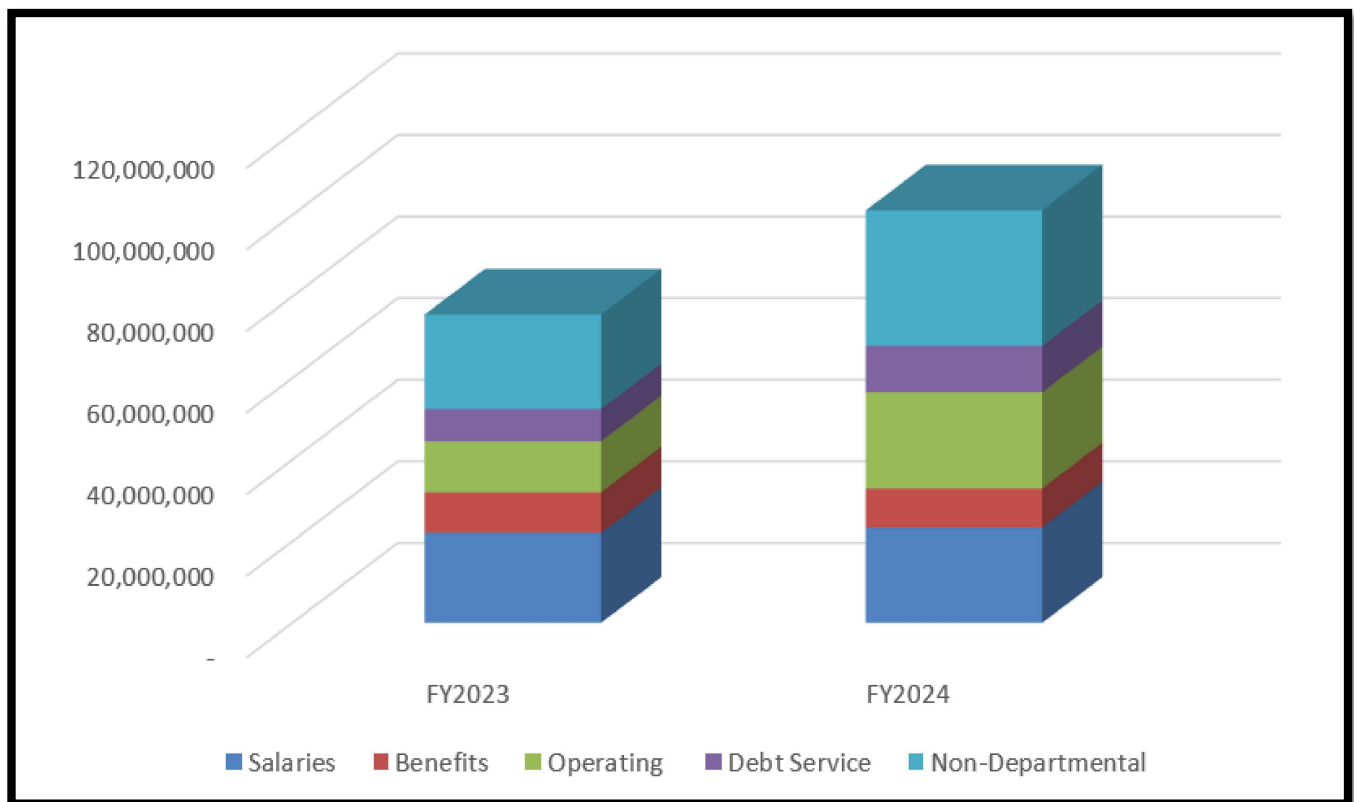
- The total Fund Balance, based on budget, at the end of FY2024, is projected to equal approximately \$28,704,432, which will cover the requirement of 25% of expenditures in reserves. The aforementioned amounts are based on budget forecasting.
- FY2024 employees' share of health insurance will increase 5% per tier.

FY2024 General Fund Budget at a Glance

	2023 Budget	2024	Budget	Percent of Total	Difference 2024-2023	Percent Change
Salaries	\$ 22,079,523	\$	23,436,174	23.18%	\$ 1,356,651	6.14%
Benefits	9,915,995		9,503,920	9.40%	(412,075)	-4.16%
Operating *	12,514,737		23,579,905	23.32%	11,065,168	88.42%
Debt Service	7,874,364		11,366,691	11.24%	3,492,327	44.35%
Non-Departmental	23,190,705		33,221,663	32.86%	10,030,958	43.25%
Total	\$ 75,575,324	\$	101,108,353	100.00%	\$ 25,533,029	33.78%

Note: Non-Departmental is a combination Transfers Out, Independent Agencies and Fund Balance.

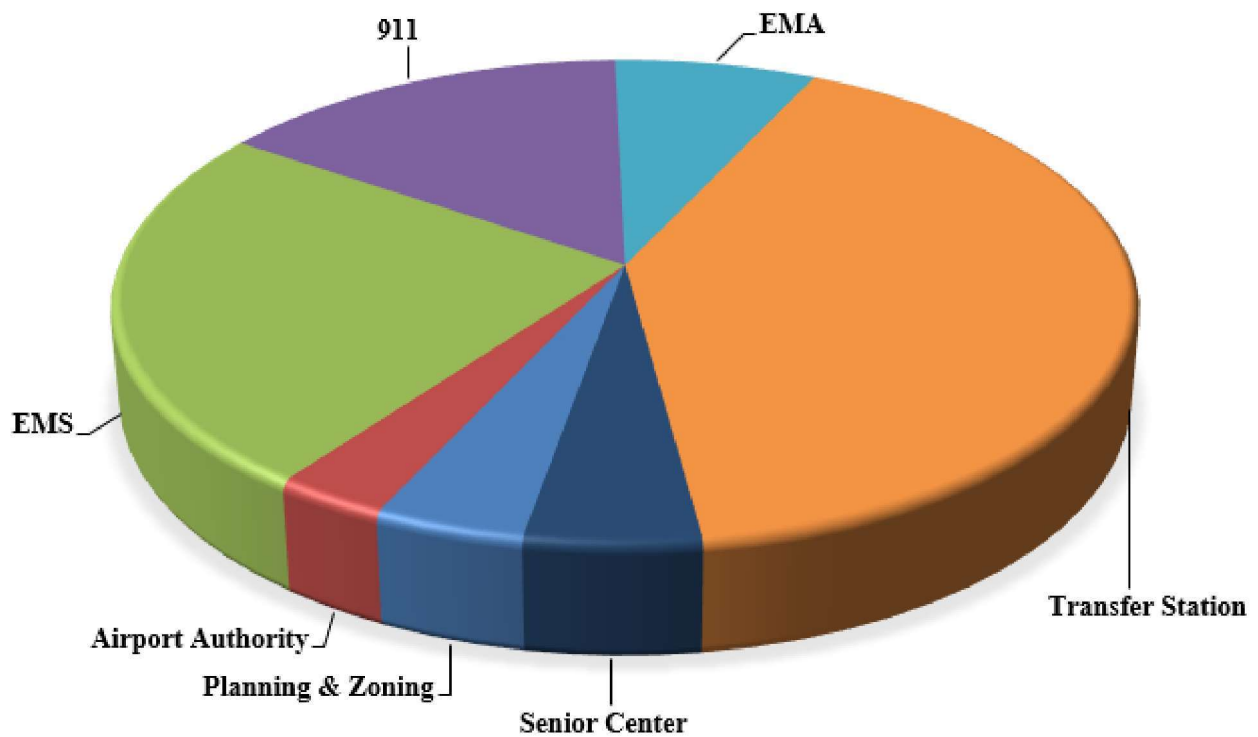
*2024 Operating includes PILOT distribution payments not budgeted in 2023.



FY2024 General Fund Transfers Out

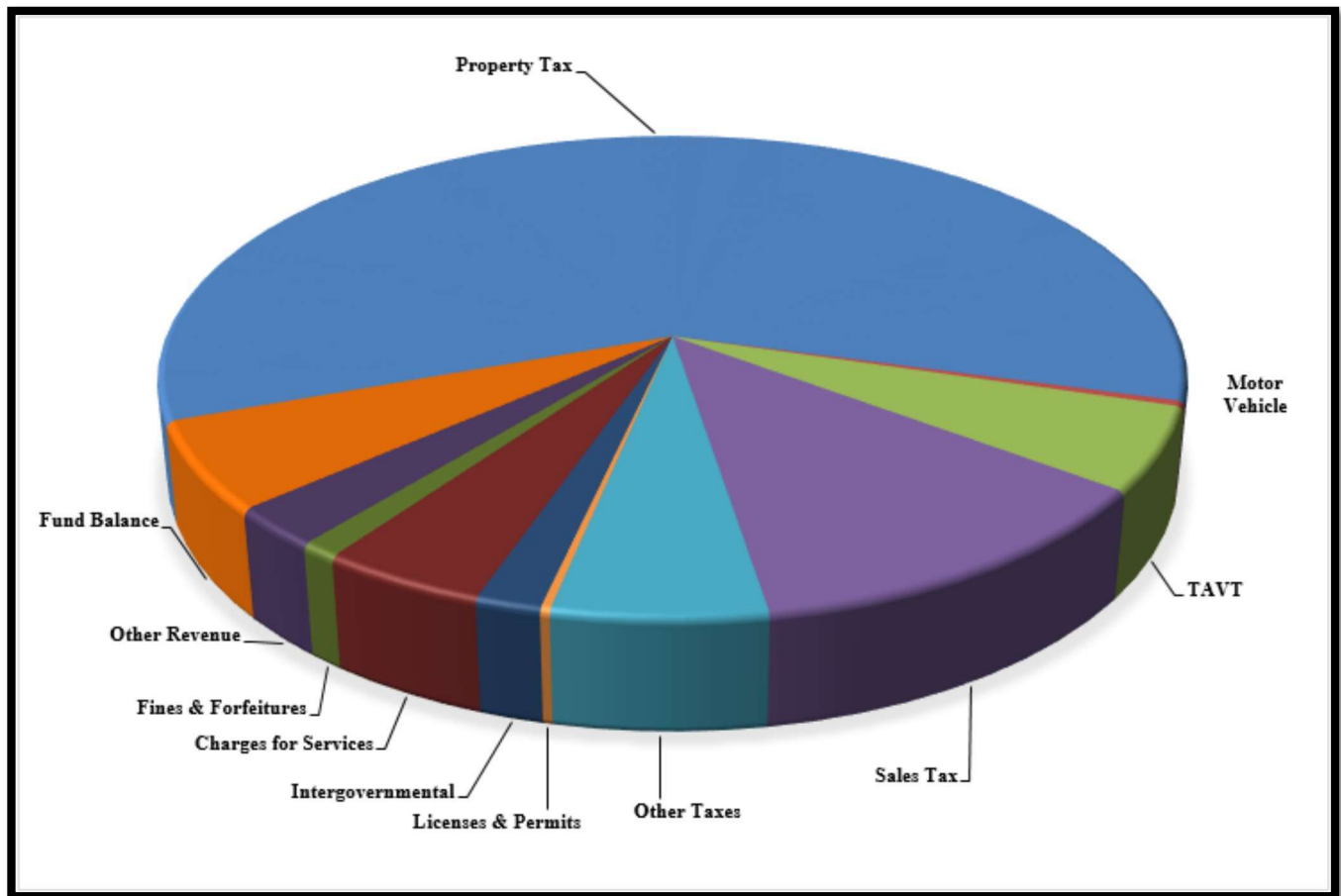
	2023 Budget	2024 Budget	Percent of Total	Difference 2024-2022	Percent Change
Planning & Zoning	\$ 394,400	\$ 326,972	1.03%	\$ (67,428)	-17.10%
Airport Authority	480,050	244,512	0.77%	(235,538)	-49.07%
EMS	2,741,277	1,895,762	5.97%	(845,515)	-30.84%
911	929,907	1,177,206	3.71%	247,299	26.59%
EMA	460,339	573,910	1.81%	113,571	24.67%
Transfer Station	3,106,439	3,181,044	10.02%	74,605	2.40%
Senior Center	387,529	379,766	1.20%	(7,763)	-2.00%
Capital Projects	5,591,800	12,607,000	39.70%	7,015,200	125.46%
Debt Service	7,874,364	11,366,691	35.80%	3,492,327	44.35%
Total	\$ 21,966,105	\$ 31,752,863	100.00%	\$ 9,786,758	44.55%

*Health Insurance transfer of \$6.2 million was not included above, because the cost was allocated to the departments in 2024. However, the activity will be recorded in the Health Insurance Internal Service Fund.



FY2024 General Fund Revenues by Source

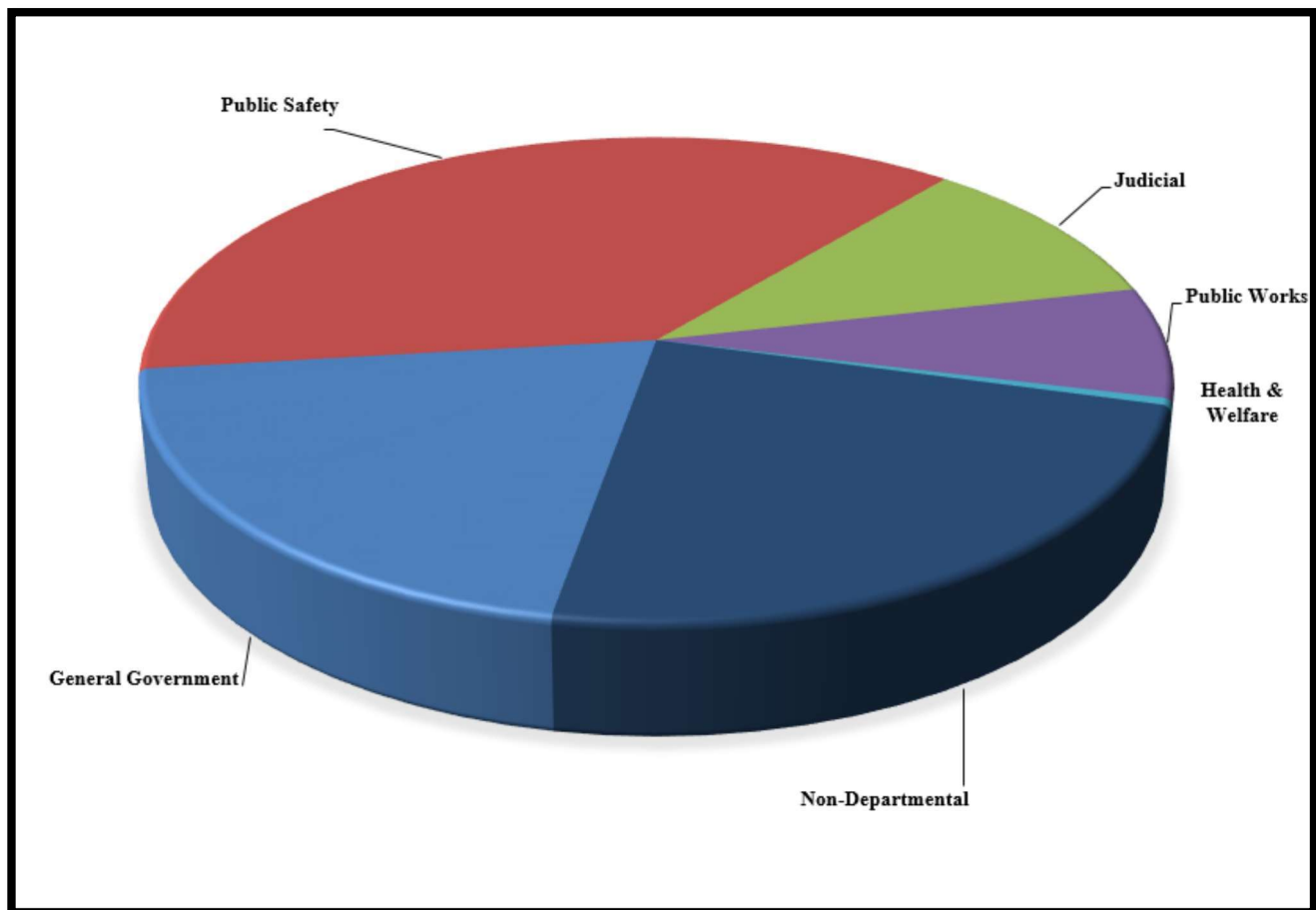
	2023 Budget	2024 Budget	Percent of Total	Difference 2024-2023	Percent Change
Property Tax	\$ 38,850,224	\$ 53,682,641	59.82%	\$ 14,832,417	38.18%
Motor Vehicle	300,000	312,000	0.35%	12,000	4.00%
TAVT	5,000,000	5,000,000	5.57%	-	0.00%
Sales Tax	12,500,000	11,000,000	12.26%	(1,500,000)	-12.00%
Other Taxes	4,600,000	5,225,000	5.82%	625,000	13.59%
Licenses & Permits	250,300	237,500	0.26%	(12,800)	-5.11%
Intergovernmental	1,879,000	1,609,000	1.79%	(270,000)	-14.37%
Charges for Services	3,442,500	4,077,000	4.54%	634,500	18.43%
Fines & Forfeitures	951,000	946,000	1.05%	(5,000)	-0.53%
Other Revenue	1,220,984	2,364,985	2.64%	1,144,001	93.70%
Total Revenues	68,994,008	84,454,126	94.11%	15,460,118	22.41%
Other Financing Sources					
Fund Balance	-	5,287,536	5.89%	5,287,536	100.00%
Total	\$ 68,994,008	\$ 89,741,662	100.00%	\$ 20,747,654	30.07%



FY2024 General Fund Expenditures by Function

	2023 Budget	2024 Budget	Percent of Total	Difference 2024-2023	Percent Change
General Government	\$ 10,355,691	\$ 11,275,450	12.56%	\$ 919,759	8.88%
Public Safety	20,831,885	21,052,361	23.46%	220,476	1.06%
Judicial	5,446,955	5,756,400	6.41%	309,445	5.68%
Public Works	3,826,336	4,119,724	4.59%	293,388	7.67%
Health & Welfare	275,687	247,648	0.28%	(28,039)	-10.17%
Parks & Recreation	2,370,200	2,495,786	2.78%	125,586	5.30%
Non-Departmental	2,628,101	13,041,430	14.53%	10,413,329	396.23%
Total Expenditures	45,734,855	57,988,799	64.62%	12,253,944	26.79%
Other Financing Sources					
Transfer Out	21,966,105	31,752,863	35.38%	9,786,758	0.00%
Total	\$ 67,700,960	\$ 89,741,662	100.00%	\$ 22,040,702	32.56%

Note: Non-Departmental is a combination of Independent Agencies and Non-Departmental expenditures.



FY2024 Bond Debt Service and Funding Source
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	<u>2024</u>
Debt Payments Funded by Debt Service Fund	
2012 A Refunding - (Economic Development)*	\$ 1,367,160
2016 IDA Bonds - (Partial Refinance of 2009A&B IDA Bonds)*	5,076,500
2019 IDA Bonds	1,466,790
2011 COPS refunding (of courthouse lease purchase)*	\$ 1,136,240
2014 A Bonds (partial refunding of 2007A) - (Jail, etc.)	1,716,985
2013 COPS refunding (final refunding of courthouse lease purchase)	106,250
2015 A Bonds (partial refunding of 2007A)	72,400
2022 COPS refunding (of 2013 COPS - courthouse lease purchase)	424,366
	<u><u>\$ 11,366,691</u></u>
 Debt Payments Funded by SPLOST VI	
2021 Revneue Bonds (Public Safety Radio)	2,077,400
	<u><u>\$ 2,077,400</u></u>
 Total Bond Debt Payments for FY2023	 <u><u>\$ 13,444,091</u></u>

*Note: 2011, 2012, and 2016 Series Bonds will be paid in full in 2024.

Debt Service Fund Bonded Debt (Funded by the General Fund through Transfer Outs) shown above = 2.000278 mills of property tax

FY2024 Summary of Budgets by Fund Type

	General Fund	Special Revenue Fund	Other Funds	Total All Funds
Revenues				
Property Tax	\$ 53,682,641	\$ -	\$ -	\$ 53,682,641
Motor Vehicle	312,000	-	-	312,000
TAVT	5,000,000	-	-	5,000,000
Sales Tax	11,000,000	-	-	11,000,000
Other Taxes	5,225,000	11,000	-	5,236,000
Licenses & Permits	237,500	2,352,511	-	2,590,011
Intergovernmental Revenue	1,609,000	752,377	-	2,361,378
Charges for Services	4,077,000	8,340,799	8,120,500	20,538,299
Fines & Forfeitures	946,000	16,000	-	962,000
Other Revenue	2,364,985	-	950,000	3,314,985
Total Revenues	84,454,126	11,472,687	9,070,500	104,997,314
Other Financing Sources				
Operating Transfer In	-	4,353,617	27,399,247	31,752,864
Use of Prior Year Fund Balance	5,287,536	-	-	5,287,536
Total Revenues & Other Sources	89,741,662	15,826,304	36,469,747	142,037,714
Expenditures				
General Government				
Board of Commissioners	408,942	-	-	408,942
County Manager	557,365	-	-	557,365
Elections	862,380	-	-	862,380
Finance	934,077	-	-	934,077
Information Technology	2,478,613	-	-	2,478,613
Geographic Information Systems	478,822	-	-	478,822
Human Resources	517,615	-	-	517,615
Tax Commissioner	936,803	-	-	936,803
Property Appraisal	1,047,445	-	-	1,047,445
Courthouse	350,700	-	-	350,700
Historic Courthouse	217,333	-	-	217,333
Facility Maintenance	1,379,580	-	-	1,379,580
Board of Equalization	10,800	-	-	10,800
Cooperative Extension Service	224,300	-	-	224,300
Agricultural Center	459,485	-	-	459,485
Administrative Building	103,100	-	-	103,100
Community Promotion	91,000	-	-	91,000
Commerce Service Center	44,800	-	-	44,800
Protective Inspection	-	1,247,511	-	1,247,511
Code Compliance	172,290	-	-	172,290
Planning & Zoning	-	1,804,972	-	1,804,972
Hotel Motel - Tourism	-	11,000	-	11,000
Total General Government	11,275,450	3,063,483	-	14,338,933
Public Safety				
Sheriff	9,393,572	-	-	9,393,572
Jail	7,125,945	-	-	7,125,945
Coroner	101,598	-	-	101,598
EMS/Ambulance	-	8,223,562	-	8,223,562
E-911	-	2,817,206	-	2,817,206

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FY2024 Summary of Budgets by Fund Type – Continued

	General Fund	Special Revenue Fund	Other Funds	Total All Funds
Expenditures - Continued				
Public Safety - Continued				
Emergency Management Agency	-	610,910	-	610,910
Correctional Institute	3,551,874	-	-	3,551,874
J.C.C.I Fire Brigade	106,600	-	-	106,600
Firemens' Association	42,959	-	-	42,959
Animal Control	729,813	-	-	729,813
Total Public Safety	21,052,361	11,651,678	-	32,704,039
Judicial				
Superior Court	414,552	-	-	414,552
Clerk of Court	1,074,209	-	-	1,074,209
Law Library	-	16,000	-	16,000
State Court	310,873	-	-	310,873
Probate Court	475,954	-	-	475,954
Drug Court	-	287,877	-	287,877
Juvenile Court	865,450	-	-	865,450
District Attorney	755,012	-	-	755,012
Victims' Assistance	155,891	-	-	155,891
Solicitor General	581,024	-	-	581,024
Magistrate Court	393,435	-	-	393,435
Public Defender	730,000	-	-	730,000
Total Judicial	5,756,400	303,877	-	6,060,277
Public Works				
Road Department	2,829,523	-	-	2,829,523
Engineering	200,000	-	-	200,000
Fleet Maintenance	1,090,201	-	-	1,090,201
Total Public Works	4,119,724	-	-	4,119,724
Health & Welfare				
Airport	-	-	605,012	605,012
Transfer Station	-	-	10,941,044	10,941,044
Senior Center	-	807,266	-	807,266
Jackson County Transport	247,648	-	-	247,648
Total Health & Welfare	247,648	807,266	11,546,056	12,600,970
Parks & Recreation				
Recreation	2,495,786	-	-	2,495,786
Total Parks & Recreation	2,495,786	-	-	2,495,786
Subtotal Expenditures	44,947,369	15,826,304	11,546,056	72,319,729

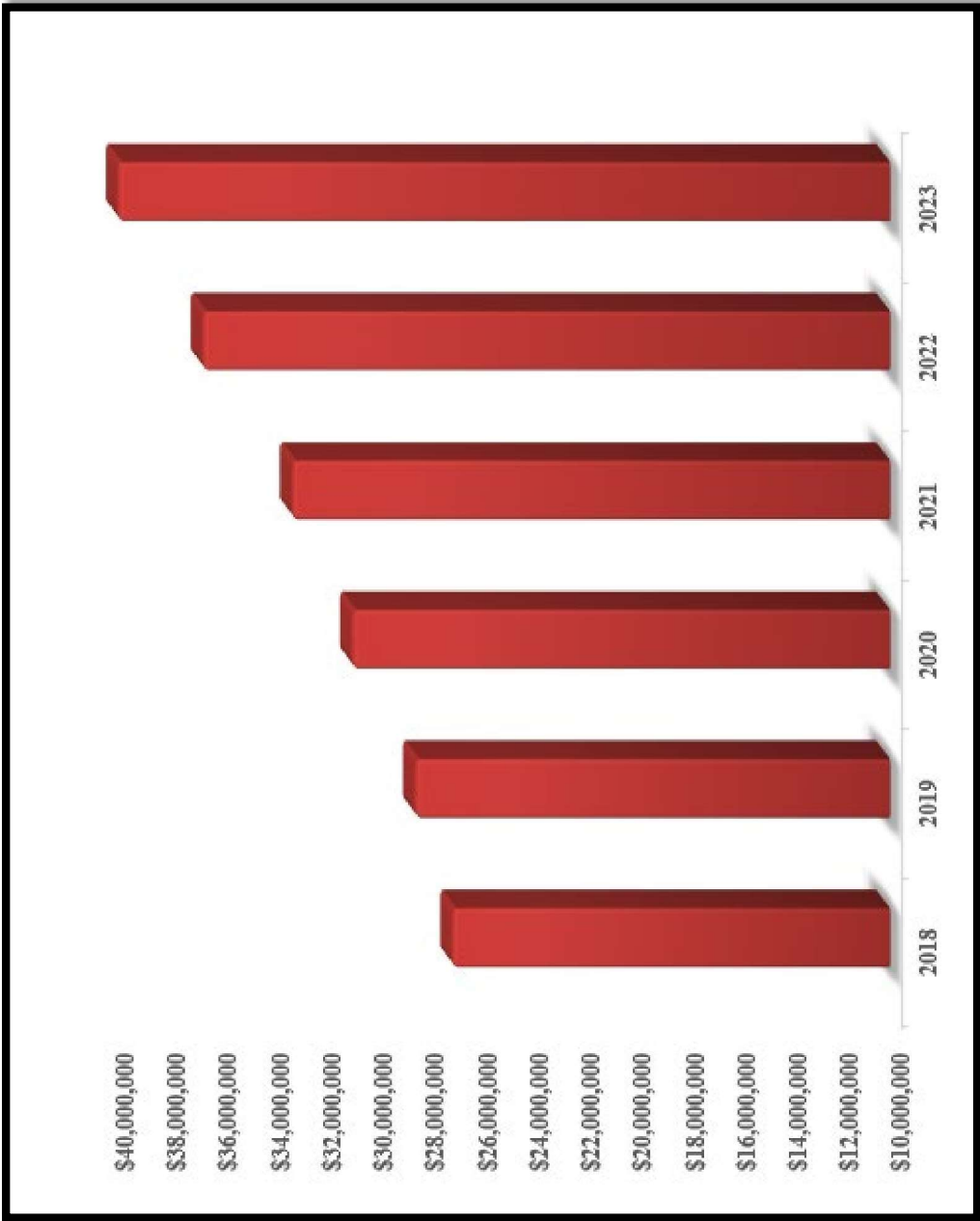
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FY2024 Summary of Budgets by Fund Type – Continued

	General Fund	Special Revenue Fund	Other Funds	Total All Funds
Independent Agencies	1,468,800	-	-	1,468,800
Non-Departmental	11,572,630	-	-	11,572,630
Total Expenditures	57,988,799	15,826,304	11,546,056	85,361,159
Capital Projects	-	-	13,557,000	13,557,000
Debt Service	-	-	11,366,691	11,366,691
Other Financing Uses: Operating Transfers Out	31,752,863	-	-	31,752,863
Total Expenditures & Other Financing Uses	89,741,662	15,826,304	36,469,747	\$ 142,037,713
Excess of Revenues Over Expenditures	\$ -	\$ -	\$ -	\$ -
Fund Balance				
Expected Total Fund Balance/Net Assets				
Beginning of Year - Total Fund Balance	38,805,383			
Assigned, Unassigned Fund Balance	33,991,968			
Net Change in Fund Balance in Budget	(5,287,536)			
Expected Fund Balance/Net Assets End of Year - Total	33,517,847			
Expected Fund Balance/Net Assets End of Year - Assigned, Unassigned	28,704,432			

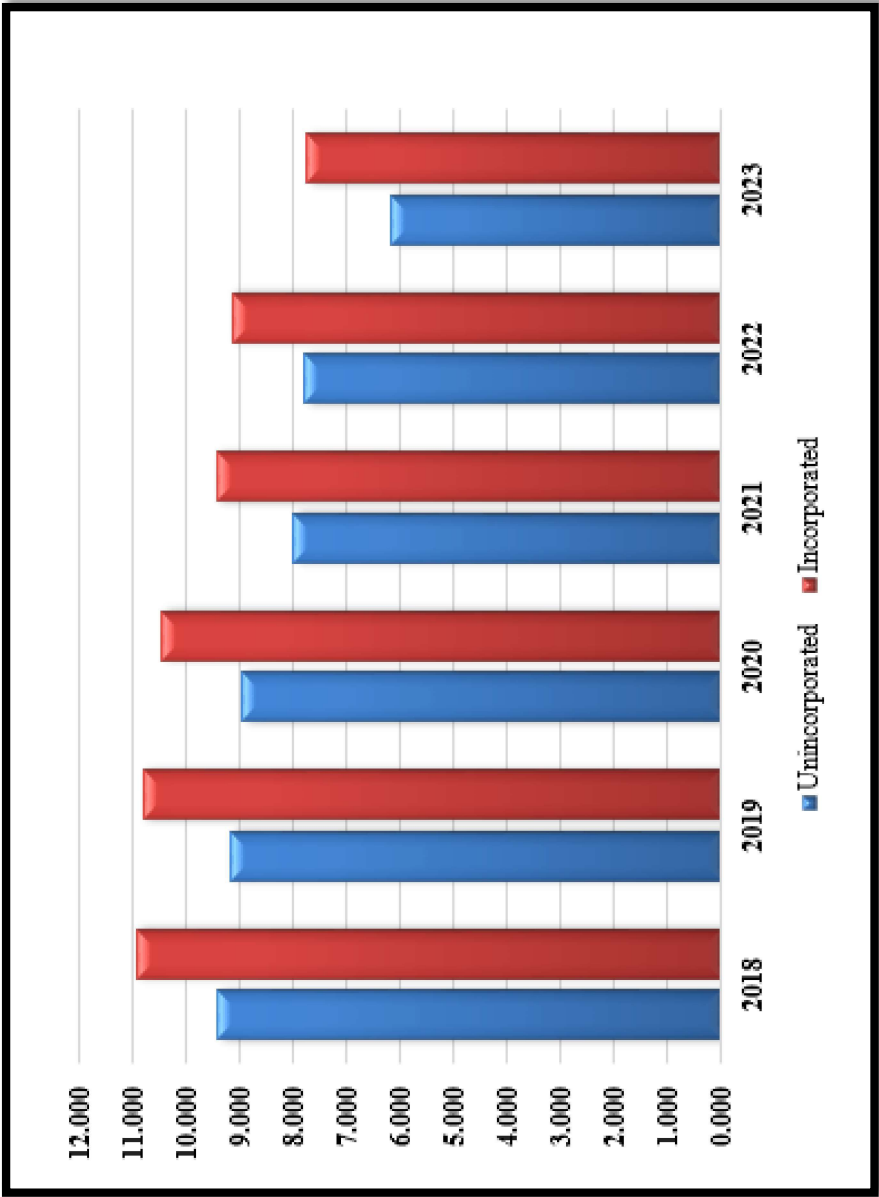
Total County Taxes Levied 2018 - 2024

	2018	2019	2020	2021	2022	2023
Total County Taxes Levied	\$26,833,900	\$28,255,300	\$30,677,800	\$32,996,700	\$35,983,600	\$39,694,300

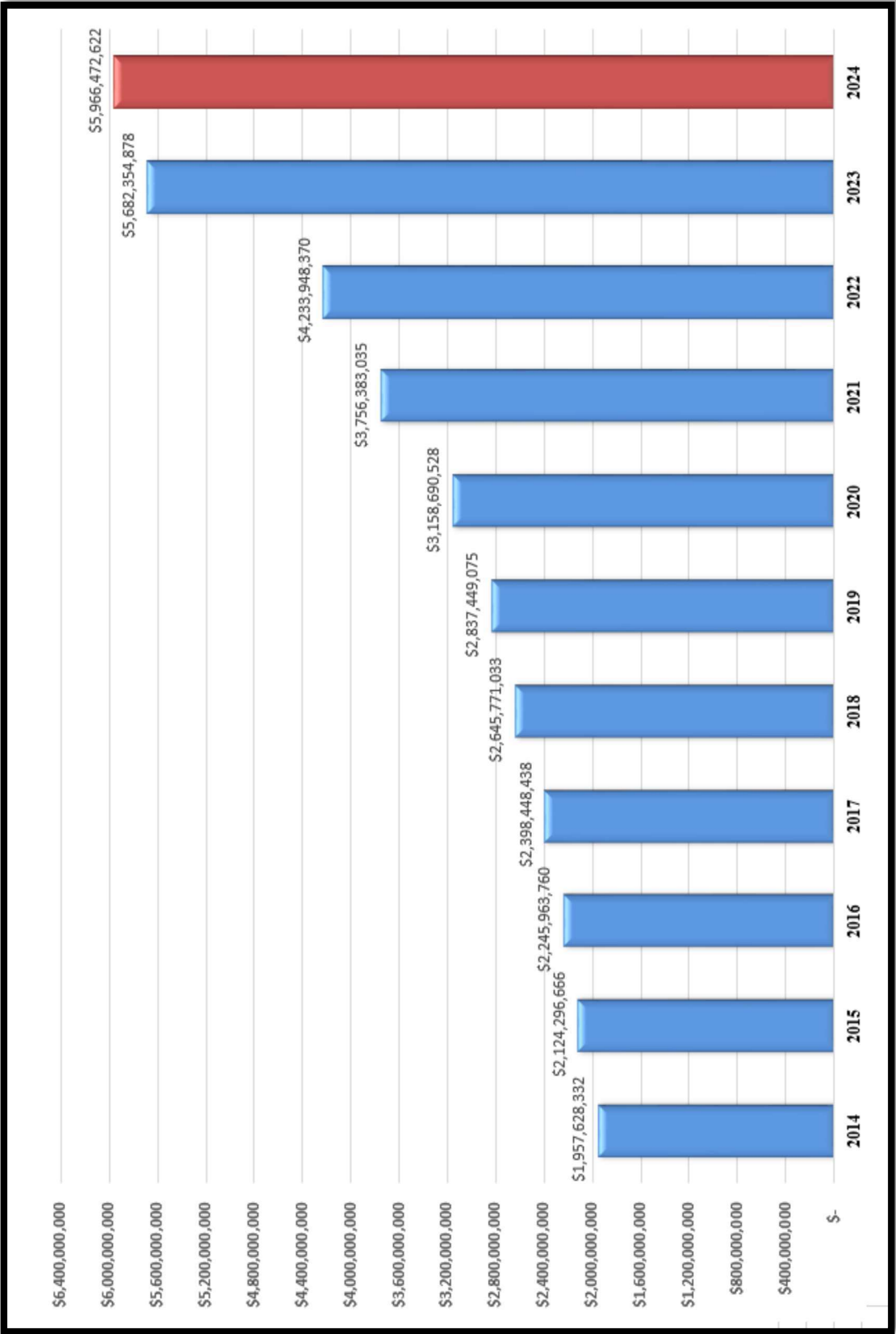


County Millage Rates 2018 - 2024

	2018	2019	2020	2021	2022	2023
Unincorporated	9.416	9.166	8.950	8.000	7.800	6.171
Incorporated	10.933	10.813	10.447	9.428	9.138	7.748



FY2024 Net Digest Property Values



Notes: 2024 projected digest is based on a 5% growth model.

NOTICE

The Jackson County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the Jackson County Courthouse on Monday, September 18, 2023 at 6:00pm and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2023 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

U N I N C O R P O R A T E	UNINCORPORATED		2018	2019	2020	2021	2022	2023
	Real & Personal		1,667,671,079	1,766,333,206	1,853,245,334	2,140,021,135	2,364,963,267	3,300,312,842
V A L U E	Motor Vehicles		32,435,090	27,795,850	25,581,170	21,805,118	20,707,630	24,292,640
	Mobile Homes		5,020,410	5,111,603	5,223,703	4,301,664	5,373,836	8,296,922
	Timber - 100%		368,014	400,284	250,190	318,256	564,352	139,604
	Heavy Duty Equipment		0	0	0	0	0	0
	Gross Digest		1,705,494,593	1,799,640,943	1,884,300,397	2,166,446,173	2,391,609,085	3,333,042,008
R A T E	Less Exemptions		328,344,613	326,667,326	333,835,859	315,014,275	369,056,423	585,673,230
	NET DIGEST VALUE		1,377,149,980	1,472,973,617	1,550,464,538	1,851,431,898	2,022,552,662	2,747,368,778
D E D U C T I O N S	Gross Maintenance & Operation Millage		13.9000	13.9000	13.9000	11.9000	11.8360	12.2880
	Less Rollbacks (Local Option Sales Tax & Insurance Premium)		4.4840	4.7340	4.9500	3.8400	3.9500	6.1170
	NET M&O MILLAGE RATE		9.4160	9.1660	8.9500	8.0600	7.8860	6.1710
A D D I T I O N S	NET M&O TAXES LEVIED		\$12,967,244	\$13,501,276	\$13,876,658	\$14,922,541	\$15,775,911	\$16,954,013
	TAX							
I N C O R P O R A T E	INCORPORATED		2018	2019	2020	2021	2022	2023
	Real & Personal		1,580,189,060	1,721,509,125	1,953,257,285	2,285,769,069	2,679,266,842	3,894,794,484
V A L U E	Motor Vehicles		18,209,430	15,848,600	13,760,770	11,876,660	11,283,710	12,729,960
	Mobile Homes		1,676,124	1,706,232	1,712,059	1,707,912	1,896,701	2,639,731
	Timber - 100%		15,107	4,937	46,140	0	0	38,820
	Heavy Duty Equipment		0	0	0	0	0	0
	Gross Digest		1,600,089,721	1,739,068,894	1,968,776,254	2,299,353,641	2,692,447,253	3,910,202,995
R A T E	Less Exemptions		331,759,464	374,593,436	360,550,264	394,402,504	481,051,545	975,216,895
	NET DIGEST VALUE		1,268,330,257	1,364,475,458	1,608,225,990	1,904,951,137	2,211,395,708	2,934,986,100
D E D U C T I O N S	Gross Maintenance & Operation Millage		13.9000	13.9000	13.9000	11.9000	11.8510	12.3430
	Less Rollback (Local Option Sales Tax)		2.9670	3.0870	3.4550	2.4120	2.5900	4.5950
	NET M&O MILLAGE RATE		10.9330	10.8130	10.4470	9.4880	9.1380	7.7480
A D D I T I O N S	NET M&O TAXES LEVIED		\$13,866,655	\$14,754,073	\$16,801,137	\$18,074,176	\$20,207,734	\$22,740,272
	TAX							
T O T A L C O U N T Y	TOTAL COUNTY		2018	2019	2020	2021	2022	2023
	TOTAL DIGEST VALUE		2,645,480,237	2,837,449,075	3,158,690,528	3,756,383,035	4,233,948,370	5,682,354,878
	TOTAL M&O TAXES LEVIED		\$26,833,899	\$28,255,349	\$30,677,795	\$32,996,717	\$35,983,645	\$39,694,285
	Net Tax \$ Increase			\$1,421,450	\$2,422,445	\$2,318,923	\$2,986,927	\$3,710,640
		Net Tax % Increase		5.30%	8.57%	7.56%	9.05%	10.31%

<http://www.etax.dor.ga.gov/ptd/download/index.aspx>