Jackson County, Georgia
Executive Summary
Approved Budget for Fiscal Year 2021

September 21, 2020

General Information

- The millage will be decreased by 1.21% for 2020. This reduction in the millage rate is more than the rollback rate that is required to not advertise a "tax increase". The FY2021 tax rate is 10.447 mills for incorporated areas; 8.95 mills for unincorporated areas. The increase in overall anticipated tax revenue is a result of primarily new growth to the digests. The incorporated areas gross digest increased 13.21%, and the unincorporated areas gross digest increased 4.70% from FY2020.

    - 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.

- **The FY2021 approved General Fund budget is $58,812,703**, an increase of $7,336,383 or 14.25% from FY2020. The FY2021 Budget includes $5,507,000 in capital improvement projects funded by the General Fund. The FY2021 General Fund Budget is balanced by using $2,672,550 of fund balance.

- FY2021 total annual budget for all funds is $88,154,820 (General Fund, Special Revenue Funds, and Other Funds)
    - FY2021 SPLOST VI will pay $3,436,823 of bond debt.

- Several major factors went into formulating the FY2021 budget. They are as follows:

    - Employees will receive a 3% Cost of Living Adjustment (COLA), with a total cost budgeted at $590,000.

    - The County portion of health insurance funding will increase in FY2021 by more than 12% from FY2020.

    - Transfers out from the General Fund are $18,892,000, an increase of $5,953,627. This is due to the increase in capital projects for FY2021.

        i. Capital Projects/Improvements have been included in the FY2021 Budget. $5,507,000 will be fund by the General Fund and $1,000,000 will be fund by the Transfer Station.
        ii. Debt Service increased $1,834,209 from FY2020.

Capital Projects & Capital Assets

- Below is a list of vehicles, other machinery and capital improvements approved for the FY2021 budget.

    Sheriff – Ten (10) Patrol Vehicles, fully equipped (Operations): $390,000
    Five (5) New Security Cameras (Jail): $500,000

Capital Projects & Capital Assets - Continued

Correctional Institute (JCCI) – One (1) SUV: $34,000
Generator: $150,000

Animal Control – Shelter Expansion: $1,500,000

Transfer Station – New Building: $1,000,000

Senior Center – Expansion: $810,000 (includes $60,000 for architect)

i. The building expansion at the Senior Center will cost a total of $1,500,000. Jackson County will be applying through the Community Development Block Grant for $750,000 additional funding.

Public Development – One (1) Mid-Size SUV: $25,000

Public Works – Road Projects: $650,000
Two (2) Crew Cab Pickup Trucks, $27,500 each: $55,000
Two (2) Mowing Tractors, $27,500 each: $55,000

Parks & Recreation – Gordon Street Gym, HVAC Upgrade: $40,000
Benton Gym, Improvements: $25,000
One (1) Crew Cab Pickup Truck: $28,000
Passive Parks, Purchase Greenspace: $500,000
Gum Springs Park, Complete Construction: $750,000

EMS – Two (2) Ambulances, $255,000 each: $510,000

Personnel

- The following positions have been approved in the FY2021 budget:

Correctional Institute (JCCI) – Correctional Officer

Information Technology (IT) – Network Engineer

EMS – Four (4) Paramedics (Add Med 8 Daytime Unit)

Elections & Registration - Assistant Director/Training Coordinator

Other Information

- The total Fund Balance, based on budget, at the end of FY2021, is projected to equal approximately $13,984,756 or 24.91% of the General Fund Revenues, exclusive of Other Financing Sources. The aforementioned amounts are based on budget forecasting.

- Total debt service ultimately paid from the General Fund totals $7,860,937, which includes bond debt for FY2021. This accounts for 13.37% of the total General Fund expenditures, exclusive of Transfers Out as opposed to 11.71% in FY2020.

Other Information - Continued

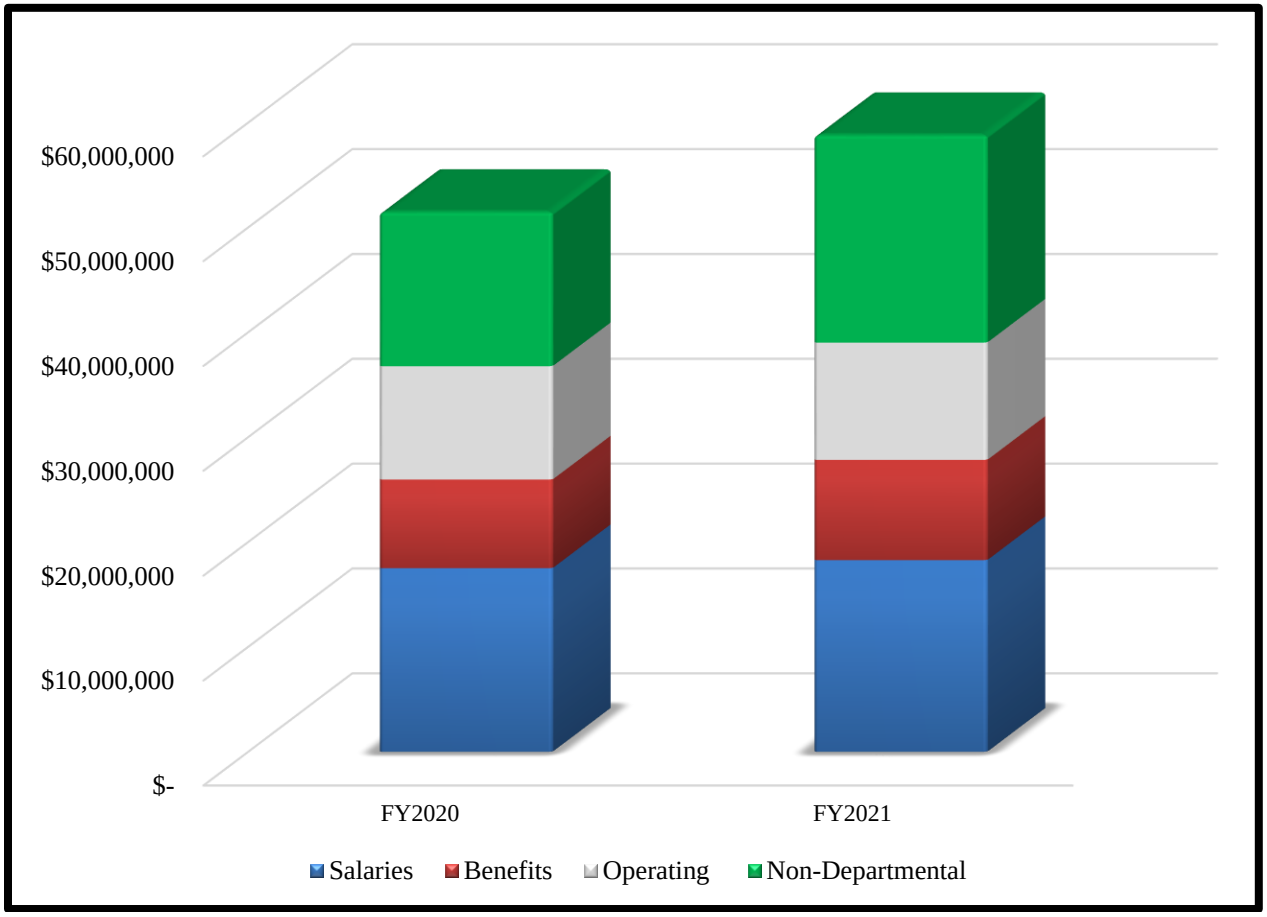
- FY2021 employees' share of health insurance increased slightly and is reflected in the table below.

	2020 Rate	2021 Rate
Employee Only	$19.50	$22.50
Employee + One	$125.00	$132.00
Employee + Family	$155.00	$165.00
Wellness Rate	$30.00	$41.54

FY2021 General Fund Budget at a Glance

	2020 Budget	2021 Budget	Percent of Total	Difference 2021-2020	Percent Change
Salaries	$ 17,496,344	$ 18,265,394	31.06%	$ 769,050	4.40%
Benefits	8,454,153	9,558,486	16.25%	1,104,333	13.06%
Operating	10,808,515	11,188,553	19.02%	380,038	3.52%
Non-Departmental	14,717,308	19,800,270	33.67%	5,082,962	34.54%
Total	**$51,476,320**	**$58,812,703**	**100.00%**	**$ 7,336,383**	**14.25%**

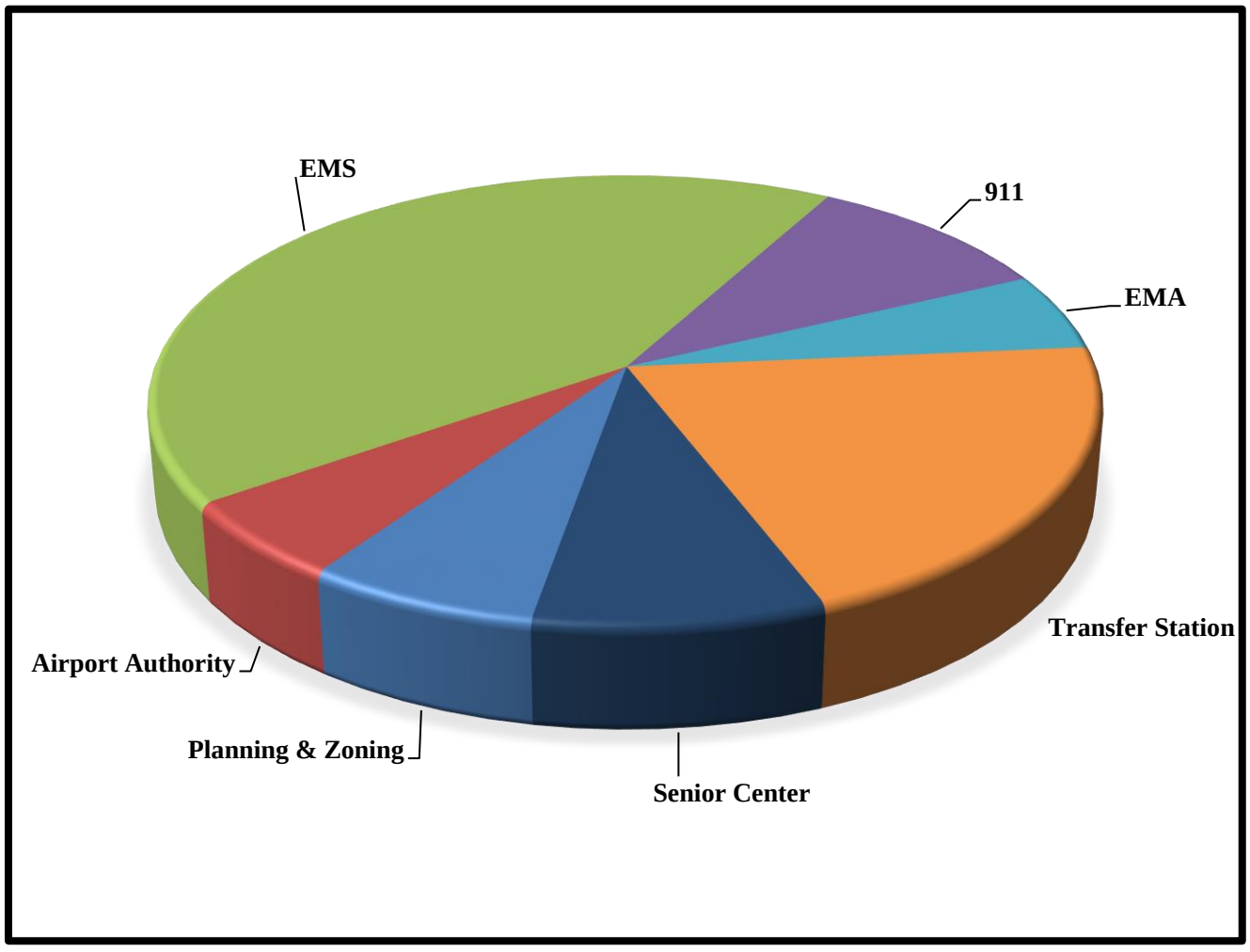
Note: Non-Departmental is a combination Transfers Out, Independent Agencies and Fund Balance.



FY2021 General Fund Transfers Out

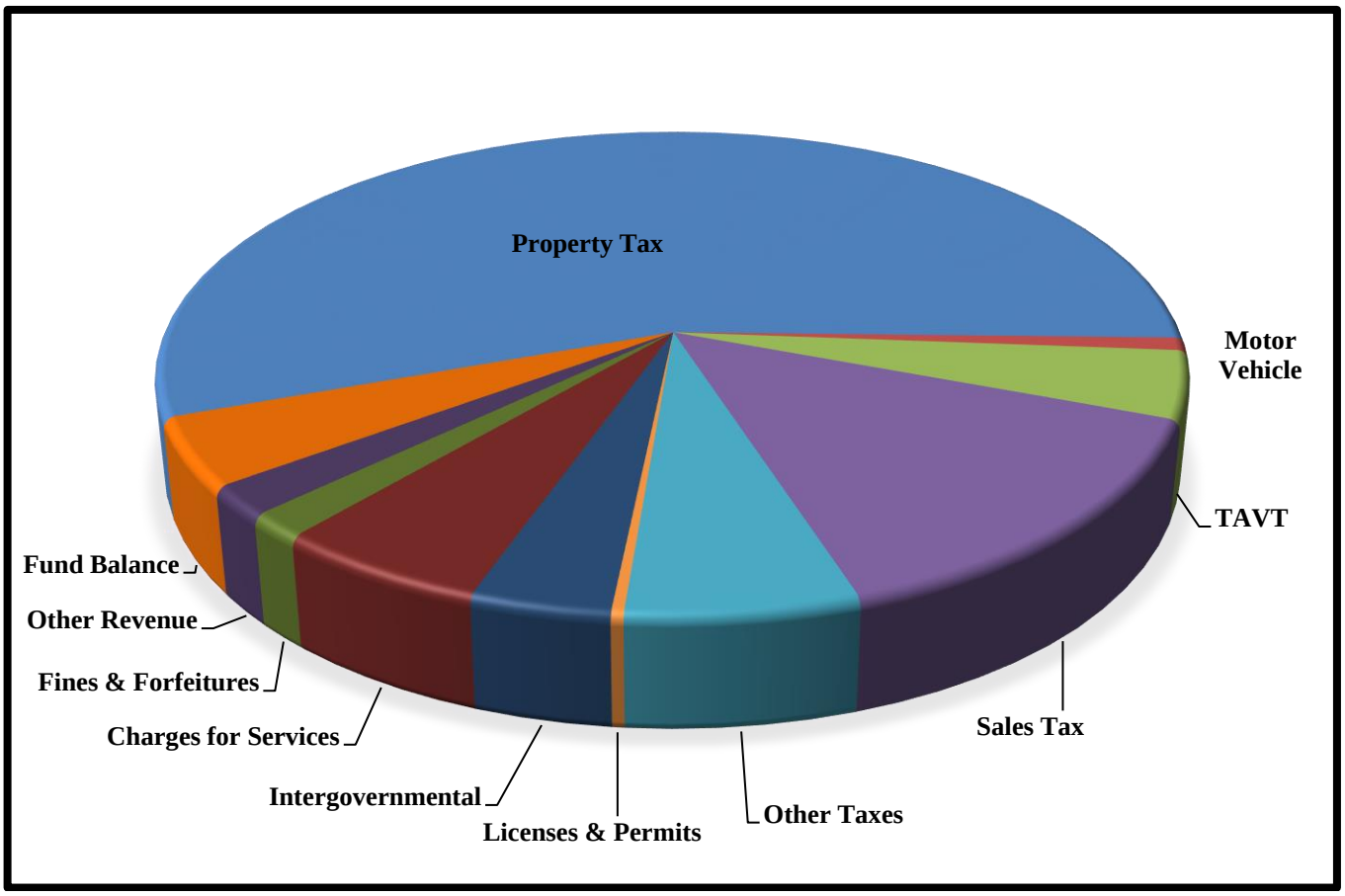
	2020 Budget	2021 Budget	Percent of Total	Difference 2021-2020	Percent Change
Planning & Zoning	$ 244,059	$ 344,295	1.82%	$ 100,236	41.07%
Airport Authority	42,909	278,427	1.47%	235,518	548.88%
EMS	1,524,040	2,115,452	11.20%	591,412	38.81%
911	499,428	491,852	2.60%	(7,576)	-1.52%
EMA	155,953	276,837	1.47%	120,884	77.51%
Transfer Station	255,621	1,016,118	5.38%	760,497	297.51%
Senior Center	370,894	430,949	2.28%	60,055	16.19%
Capital Projects	3,535,491	6,077,133	32.17%	2,541,642	71.89%
Debt Service	6,026,728	7,860,937	41.61%	1,834,209	30.43%
Total	**$12,655,123**	**$18,892,000**	**100.00%**	**$ 6,236,877**	**49.28%**

*Health Insurance transfer of $7.5 million was not included above, because the cost was allocated to the departments in 2021. However, the activity will be recorded in the Health Insurance Internal Service Fund.



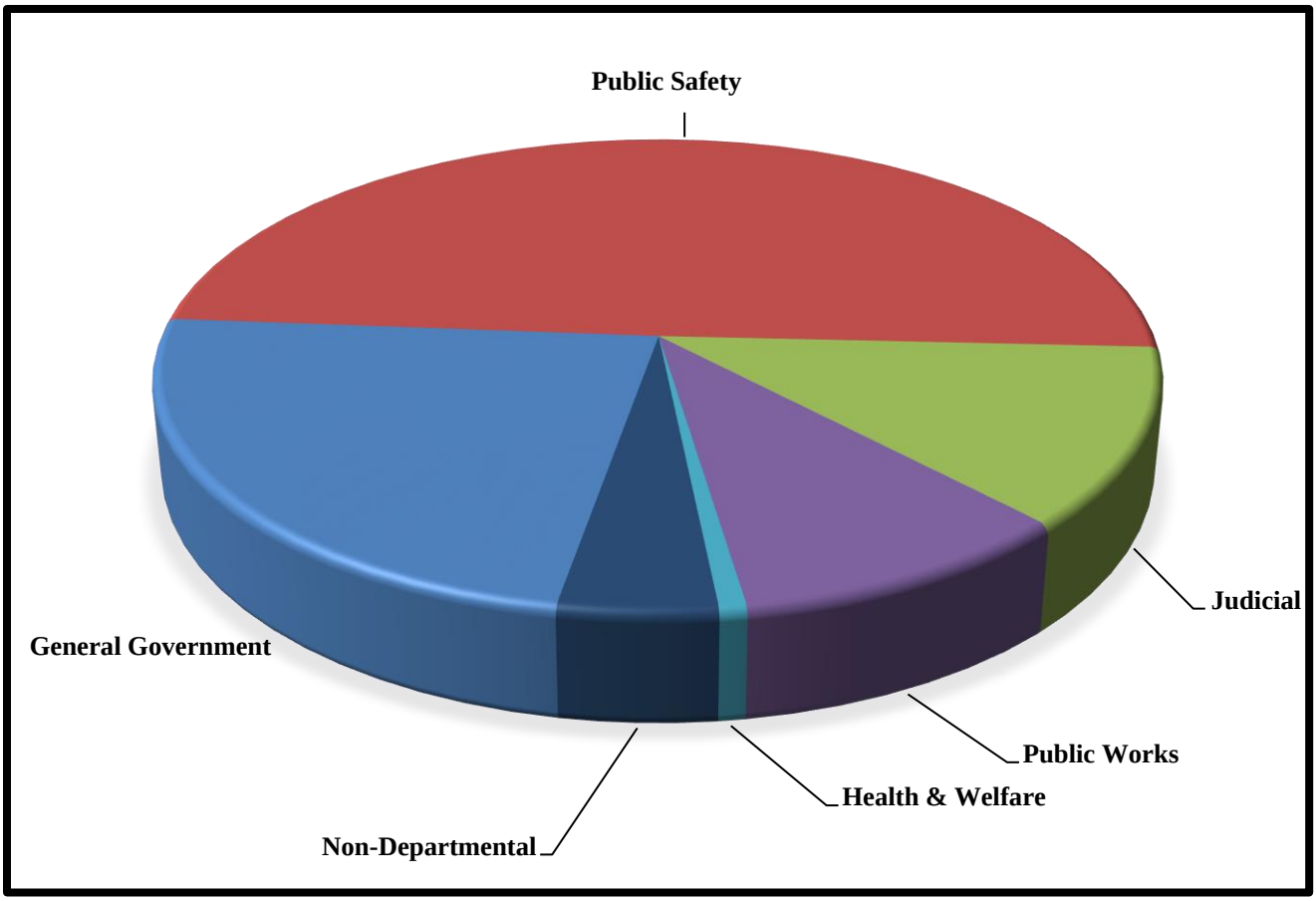
FY2021 General Fund Revenues by Source

	2020 Budget	2021 Budget	Percent of Total	Difference 2021-2020	Percent Change
Property Tax	$ 29,188,922	$ 32,884,253	55.91%	$ 3,695,331	12.66%
Motor Vehicle	400,000	500,000	0.85%	100,000	25.00%
TAVT	2,650,000	2,650,000	4.51%	-	0.00%
Sales Tax	8,000,000	8,400,000	14.28%	400,000	5.00%
Other Taxes	3,555,500	3,706,000	6.30%	150,500	4.23%
Licenses & Permits	199,500	199,500	0.34%	-	0.00%
Intergovernmental	2,082,098	2,240,100	3.81%	158,002	7.59%
Charges for Services	3,409,000	3,434,000	5.84%	25,000	0.73%
Fines & Forfeitures	952,500	952,500	1.62%	-	0.00%
Other Revenue	1,038,800	1,173,800	2.00%	135,000	13.00%
Total Revenues	51,476,320	56,140,153	95.46%	4,663,833	9.06%
Other Financing Sources					
Fund Balance	-	2,672,550	4.54%	2,672,550	100.00%
Total	**$ 51,476,320**	**$ 58,812,703**	**100.00%**	**$ 7,336,383**	**14.25%**



FY2021 General Fund Expenditures by Function

	2020 Budget	2021 Budget	Percent of Total	Difference 2021-2020	Percent Change
General Government	$ 8,274,416	$ 8,902,100	15.14%	$ 627,684	7.59%
Public Safety	17,755,025	18,809,507	31.98%	1,054,482	5.94%
Judicial	4,328,062	4,615,947	7.85%	287,885	6.65%
Public Works	3,606,882	3,690,082	6.27%	83,200	2.31%
Health & Welfare	284,125	288,328	0.49%	4,203	1.48%
Parks & Recreation	1,781,202	1,939,668	3.30%	158,466	8.90%
Non-Departmental	2,508,235	1,675,070	2.85%	(833,165)	-33.22%
Total Expenditures	38,537,947	39,920,702	67.88%	1,382,755	3.59%
Other Financing Sources					
Transfer Out	12,938,373	18,892,000	32.12%	5,953,627	0.00%
Total	**$ 51,476,320**	**$ 58,812,703**	**100.00%**	**$ 7,336,382**	**14.25%**



FY2021 Bond Debt Service and Funding Source

		2021
Debt Payments Funded By Debt Service Fund		
2012 A Refunding - (Economic Development)	$	1,355,848
2016 IDA Bonds - (Partial Refinance of 2009A&B IDA Bonds)		5,048,250
2019 IDA Bonds		1,456,839
	$	7,860,937
Debt Payments Funded by SPLOST VI		
2011 COPS refunding (of courthouse lease purchase)	$	1,134,403
2014 A Bonds (partial refunding of 2007A) - (Jail, etc.)		428,345
2013 COPS refunding (final refunding of courthouse lease purchase)		541,400
2015 A Bonds (partial refunding of 2007A)		1,332,675
	$	3,436,823
Total Bond Debt Payments for FY2021	**$**	**11,297,760**

Debt Service Fund Bonded Debt (Funded by the General Fund through Transfer Outs) shown above = 2.489 mills of property tax

FY2021 Summary of Budgets by Fund Type

	General Fund	Special Revenue Fund	Other Funds	Total All Funds
Revenues				
Property Tax	32,884,253	-	-	32,884,253
Motor Vehicle	500,000	-	-	500,000
TAVT	2,650,000	-	-	2,650,000
Sales Tax	8,400,000	-	-	8,400,000
Other Taxes	3,706,000	-	-	3,706,000
Licenses & Permits	199,500	628,524	-	828,024
Intergovernmental Revenue	2,240,100	586,645	-	2,826,746
Charges for Services	3,434,000	5,669,074	3,550,373	12,653,447
Fines & Forfeitures	952,500	15,500	-	968,000
Other Revenue	1,173,800	-	-	1,173,800
Total Revenues	**56,140,153**	**6,899,743**	**3,550,373**	**66,590,270**
Other Financing Sources				
Operating Transfer In	-	3,659,385	15,232,615	18,892,000
Prior Year Fund Balance	2,672,550	-	-	2,672,550
Total Revenues & Other Sources	**58,812,703**	**10,559,128**	**18,782,988**	**88,154,820**
Expenditures				
General Government				
Board of Commissioners	506,445	-	-	506,445
County Manager	330,990	-	-	330,990
Elections	612,088	-	-	612,088
Finance	784,021	-	-	784,021
Information Technology	1,695,373	-	-	1,695,373
Geographic Information Systems	385,533	-	-	385,533
Human Resources	421,573	-	-	421,573
Tax Commissioner	780,652	-	-	780,652
Property Appraisal	985,057	-	-	985,057
Courthouse	353,500	-	-	353,500
Historic Courthouse	188,388	-	-	188,388
Facility Maintenance	1,089,486	-	-	1,089,486
Board of Equalization	14,010	-	-	14,010
Cooperative Extension Service	141,085	-	-	141,085
Agricultural Center	305,514	-	-	305,514
Administrative Building	96,500	-	-	96,500
Community Promotion	84,000	-	-	84,000
Commerce Service Center	32,000	-	-	32,000
Protective Inspection	-	628,524	-	628,524
Code Compliance	95,886	-	-	95,886
Planning & Zoning	-	448,895	-	448,895
Total General Government	**8,902,100**	**1,077,419**	**-**	**9,979,519**
Public Safety				
Sheriff	8,059,121	-	-	8,059,121
Jail	6,907,395	-	-	6,907,395
Coroner	80,834	-	-	80,834
EMS/Ambulance	-	6,141,327	-	6,141,327
E-911	-	2,030,452	-	2,030,452
Emergency Management Agency	-	313,137	-	313,137
Correctional Institute	3,121,322	-	-	3,121,322
J.C.C.I Fire Brigade	97,200	-	-	97,200
Firemens' Association	83,000	-	-	83,000
Animal Control	460,635	-	-	460,635
Total Public Safety	**18,809,507**	**8,484,916**	**-**	**27,294,423**

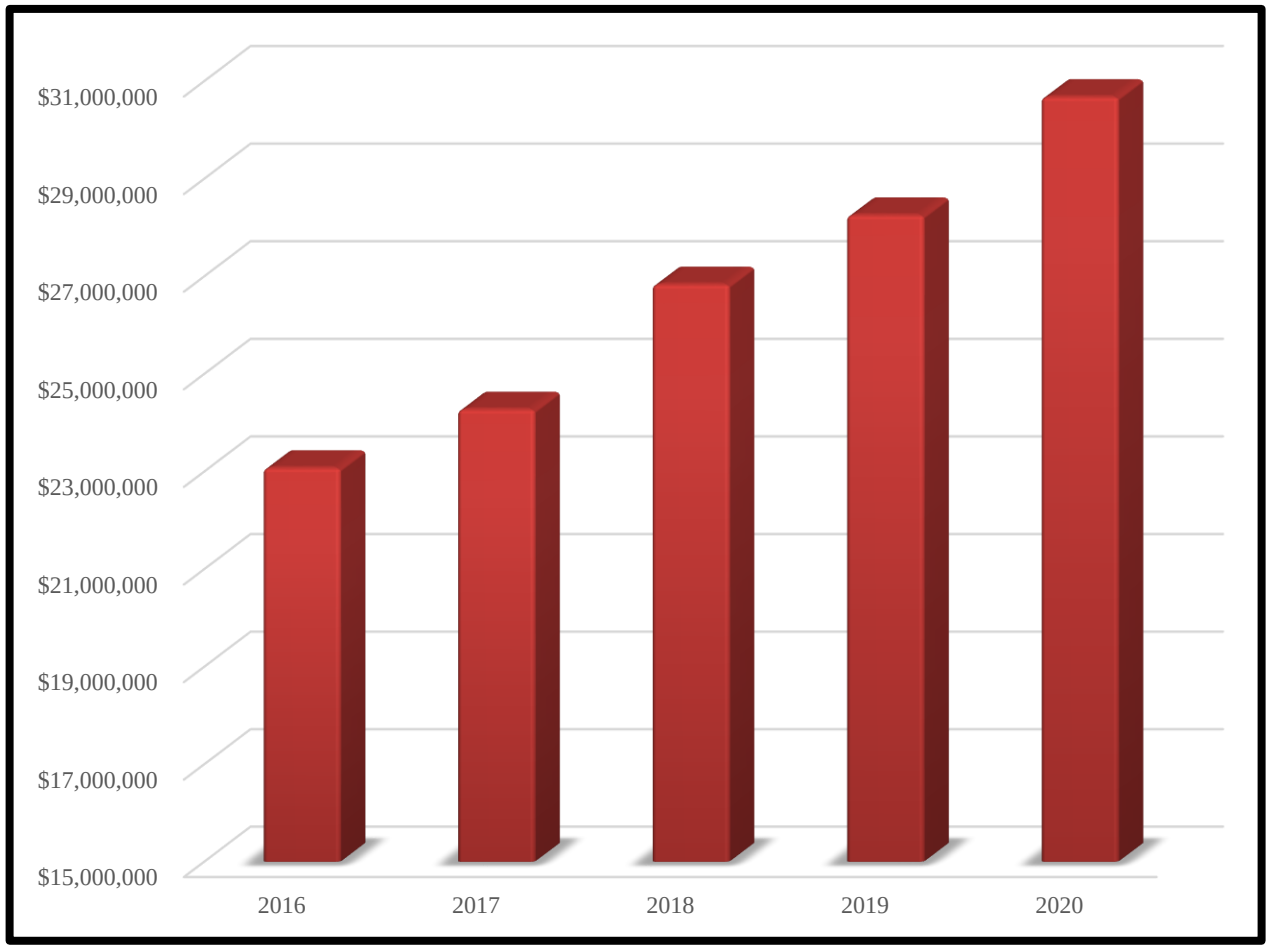
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FY2021 Summary of Budgets by Fund Type – Continued

	General Fund	Special Revenue Fund	Other Funds	Total All Funds
Expenditures - Continued				
Judicial				
Superior Court	388,440	-	-	388,440
Clerk of Court	827,208	-	-	827,208
Law Library	-	15,500	-	15,500
State Court	275,848	-	-	275,848
Probate Court	383,676	-	-	383,676
Drug Court	-	271,645	-	271,645
Juvenile Court	698,258	-	-	698,258
District Attorney	596,396	-	-	596,396
Victims' Assistance	130,225	-	-	130,225
Solicitor General	449,661	-	-	449,661
Magistrate Court	336,235	-	-	336,235
Public Defender	530,000	-	-	530,000
Total Judicial	**4,615,947**	**287,145**	**-**	**4,903,092**
Public Works				
Road Department	2,644,882	-	-	2,644,882
Engineering	200,000	-	-	200,000
Fleet Maintenance	845,200	-	-	845,200
Total Public Works	**3,690,082**	**-**	**-**	**3,690,082**
Health & Welfare				
Airport	-	-	571,927	571,927
Transfer Station	-	-	4,272,991	4,272,991
Senior Center	-	709,649	-	709,649
Jackson County Transport	288,328	-	-	288,328
Total Health & Welfare	**288,328**	**709,649**	**4,844,918**	**5,842,895**
Parks & Recreation				
Recreation	1,939,668	-	-	1,939,668
Total Parks & Recreation	**1,939,668**	**-**	**-**	**1,939,668**
Subtotal Expenditures	**38,245,632**	**10,559,129**	**4,844,918**	**53,649,679**
Independent Agencies	**908,270**	**-**	**-**	**908,270**
Non-Departmental	**766,800**	**-**	**-**	**766,800**
Total Expenditures	**39,920,702**	**10,559,129**	**4,844,918**	**55,324,749**
Capital Projects	**-**	**-**	**6,077,133**	**6,077,133**
Debt Service	**-**	**-**	**7,860,937**	**7,860,937**
Other Financing Uses:				
Operating Transfers Out	**18,892,000**	**-**	**-**	**18,892,000**
Total Expenditures & Other Financing Uses	**58,812,703**	**10,559,129**	**18,782,988**	**$ 88,154,820**
Excess of Revenues Over Expenditures	**$ -**	**$ -**	**$ -**	**$ -**

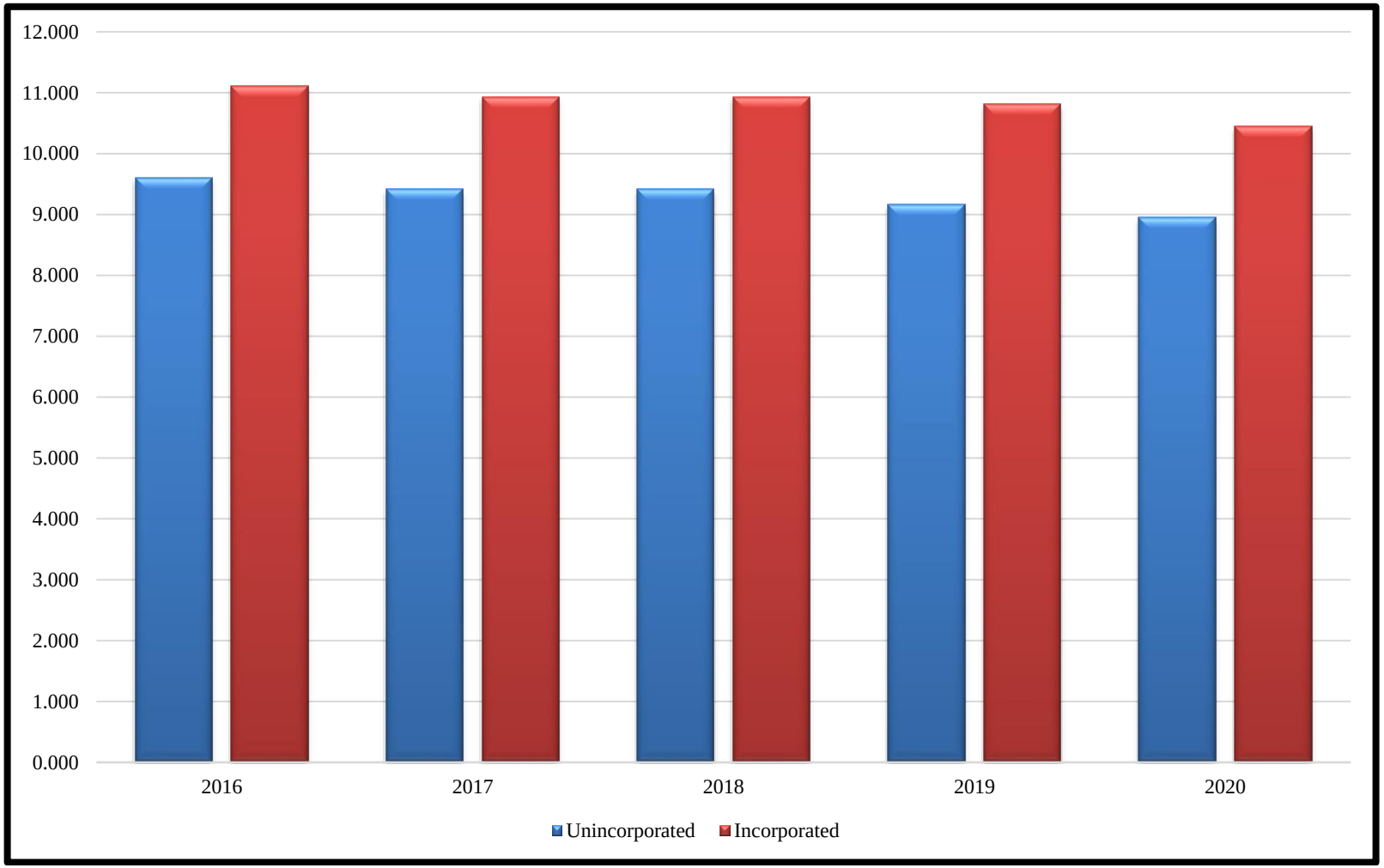
Total County Taxes Levied 2016 - 2020

	2016	2017	2018	2019	2020
Total County Taxes Levied	$23,074,539	$24,274,078	$26,836,637	$28,255,349	$30,677,795

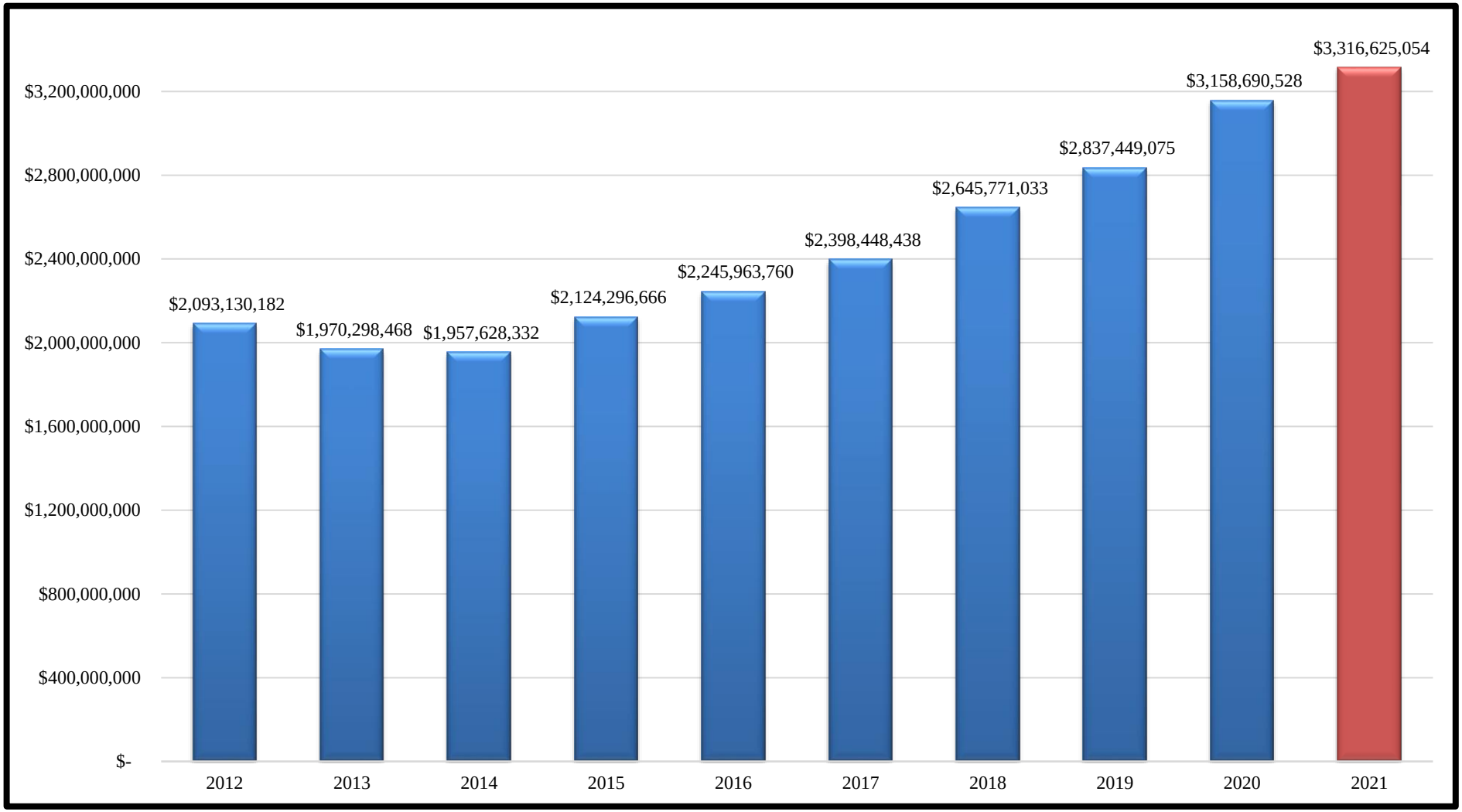


County Millage Rates 2016 - 2020

	2016	2017	2018	2019	2020
Unincorporated	9.600	9.416	9.416	9.166	8.950
Incorporated	11.110	10.933	10.933	10.813	10.447



FY2021 Net Digest Property Values



Notes: 2021 projected digest is based on a 5% growth model.
Values x 1,000

A RESOLUTION

WHEREAS, the County Manager has prepared and submitted to the Commissioners of Jackson County budgets for the General Fund, Special Revenue Funds, Enterprise Funds, and Capital Projects Fund for the year beginning January 1, 2021, and ending December 31, 2021.

WHEREAS, said budgets are balanced budgets and have been prepared in accordance with accepted budgeting practice; and

WHEREAS, said budgets are in compliance with the revisions of the Code of Jackson County; and

WHEREAS, the Commission of Jackson County has studied and revised the proposed budgets and considers it in the best interest of the County to adopt them.

NOW, THEREFORE, BE IT RESOLVED by the Commission of Jackson County that the budgets attached hereto and made part hereof for the year beginning January 1, 2021, and ending December 31, 2021, are approved.

BE IT FURTHER RESOLVED by the Commission of Jackson County that amendments to the budget so as to adapt to changing governmental needs during the fiscal year may be made in accordance with the provision of O.C.G.A. 36-81-3.

SO RESOLVED this 21th day of September 2020.

COUNTY OF JACKSON, GEORGIA

CHAIRMAN

ATTEST:

DEPUTY CLERK

JACKSON COUNTY GEORGIA

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 **September 21, 2020** 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 2020 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

		UNINCORPORATED	2015	2016	2017	2018	2019	2020
UNINCORPORATED AREA	VALUE	Real & Personal	1,390,570,421	1,488,377,336	1,548,868,626	1,667,671,079	1,766,333,206	1,853,245,334
		Motor Vehicles	65,022,650	51,267,960	39,764,120	32,435,090	27,795,850	25,581,170
		Mobile Homes	6,010,187	5,579,991	5,214,441	5,020,410	5,111,603	5,223,703
		Timber - 100%	632,143	395,044	137,762	368,014	400,284	250,190
		Heavy Duty Equipment	0	0	3,095	0	0	0
		Gross Digest	1,462,235,401	1,545,620,331	1,593,988,044	1,705,494,593	1,799,640,943	1,884,300,397
		Less Exemptions	283,662,199	302,153,054	310,053,660	328,344,613	326,667,326	333,835,859
		NET DIGEST VALUE	**1,178,573,202**	**1,243,467,277**	**1,283,934,384**	**1,377,149,980**	**1,472,973,617**	**1,550,464,538**
	RATE	Gross Maintenance & Operation Millage	13.9000	13.9000	13.9000	13.9000	13.9000	13.9000
		Less Rollbacks (Local Option Sales Tax & Insurance Premium)	4.2000	4.3000	4.4840	4.4840	4.7340	4.9500
		NET M&O MILLAGE RATE	**9.7000**	**9.6000**	**9.4160**	**9.4160**	**9.1660**	**8.9500**
	TAX	**NET M&O TAXES LEVIED**	**$11,432,160**	**$11,937,286**	**$12,089,526**	**$12,967,244**	**$13,501,276**	**$13,876,658**
		INCORPORATED	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**
INCORPORATED AREA	VALUE	Real & Personal	1,144,120,105	1,267,265,809	1,420,935,537	1,580,189,060	1,721,509,125	1,953,257,285
		Motor Vehicles	38,314,030	29,342,370	22,876,680	18,209,430	15,848,600	13,760,770
		Mobile Homes	2,077,853	1,939,666	1,765,624	1,676,124	1,706,232	1,712,059
		Timber - 100%	268,074	133,332	0	15,107	4,937	46,140
		Heavy Duty Equipment	0	0	42,023	0	0	0
		Gross Digest	1,184,780,062	1,298,681,177	1,445,619,864	1,600,089,721	1,739,068,894	1,968,776,254
		Less Exemptions	239,371,588	296,504,409	331,389,513	331,759,464	374,593,436	360,550,264
		NET DIGEST VALUE	**945,408,474**	**1,002,176,768**	**1,114,230,351**	**1,268,330,257**	**1,364,475,458**	**1,608,225,990**
	RATE	Gross Maintenance & Operation Millage	13.9000	13.9000	13.9000	13.9000	13.9000	13.9000
		Less Rollback (Local Option Sales Tax)	2.6900	2.7900	2.9670	2.9670	3.0870	3.4530
		NET M&O MILLAGE RATE	**11.2100**	**11.1100**	**10.9330**	**10.9330**	**10.8130**	**10.4470**
	TAX	**NET M&O TAXES LEVIED**	**$10,598,029**	**$11,134,184**	**$12,181,880**	**$13,866,655**	**$14,754,073**	**$16,801,137**
TOTAL COUNTY		**TOTAL COUNTY**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**
		TOTAL DIGEST VALUE	2,123,981,676	2,245,644,045	2,398,164,735	2,645,480,237	2,837,449,075	3,158,690,528
		TOTAL M&O TAXES LEVIED	$22,030,189	$23,071,470	$24,271,407	$26,833,899	$28,255,349	$30,677,795
		Net Tax $ Increase		$1,041,281	$1,199,937	$2,562,492	$1,421,450	$2,422,445
		Net Tax % Increase		4.73%	5.20%	10.56%	5.30%	8.57%