Jackson County, Georgia
Executive Summary
Approved Budget for Fiscal Year 2022

September 29, 2021

General Information

- The millage for 2021is 9.428 mills in the incorporated areas and 8.000 in the unincorporated areas. The 2021 millage includes an additional reduction of 0.060 mills beyond the rollback rate. The increase in overall anticipated tax revenue is a result of primarily new growth to the digests. The incorporated areas' gross digest increased 16.79%, and the unincorporated areas' gross digest increased 14.97% from 2020.

    - 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 FY2022 approved General Fund budget is $65,777,000**, an increase of $6,964,300 or 11.84% from FY2021. The FY2022 Budget includes $9,027,700, in capital improvement projects funded by the General Fund. The FY2022 General Fund Budget is balanced by using $2,534,800 of fund balance.

- FY2022 total annual budget for all funds is $100,353,200 (General Fund, Special Revenue Funds, and Other Funds)
    - SPLOST VI will pay $5,511,000 of the FY2022 bond debt.

- Several major factors went into formulating the FY2022 budget. They are as follows:

    - Employees will receive a 3.75% 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 will increase in FY2022 by more than 12% from FY2021.

    - Transfers out from the General Fund are $22,565,100, an increase of $3,673,100. This is due to the increase in capital projects for FY2022.

        i. Capital Projects/Improvements have been included in the FY2022 Budget. $8,937,700 will come from the General Fund and $500,000 will be funded by the Transfer Station.
        ii. FY2022 Debt Service funded by the General fund is, $7,869,400.

Capital Projects & Capital Assets

- Below is a list of vehicles, other machinery and capital improvements approved for the FY2022 budget.

    Property Appraisers – Two (2) Mid-Size Pickup Trucks: $67,000

Capital Projects & Capital Assets - Continued

Voters Registration & Elections – Improvements to the Gordon Street Center: $1,250,000

Commerce Service Center – Reroofing Project; $300,000

Sheriff – Five (5) Patrol Vehicles, fully equipped (Operations): $195,000

Correctional Institute (JCCI) – One (1) Crew Cab Pickup Truck: $38,000
Two (2) Heavy-Duty Dryers: $23,000

Public Works – Road Projects: $650,000
Skelton Road Improvements: $3,000,000
One (1) Asphalt Spreader: $171,000
One (1) Rock Spreader: $38,000
One (1) Street Sweeper: $27,000

Facilities Management – One (1) Work Van: $35,500

Fleet Maintenance: One (1) Pickup Truck: $35,300
One (1) Work Van: $33,500

Agricultural Facility – One (1) Dump Trailer: $10,000
RV Park: $40,000

Animal Control – Shelter Expansion: $1,000,000 (Phase II)
One (1) Pickup Truck: $33,500

Transfer Station – Expansion/Upgrade Project: $500,000 (Phase II)
Heavy Equipment: $250,000

EMA - One (1) Pickup Truck with Built-In Compartments: $38,000

Senior Center – One (1) Mid-Size SUV: $32,000

Protective Inspection – One (1) SUV: $32,000

Parks & Recreation – Hurricane Shoals Improvements: $60,000
Benton Gym Bleachers: $35,000
Tanner Park: $150,000
River Glen Park: $150,000
Dog Park and Trails @ Main Courthouse Campus: $50,000
One (1) SUV: $32,000
Four (4) Riding Mowers: $48,000 ($12,000 each)

EMS – One (1) Ambulance, $255,000
Oxygen Filling Station: $95,000
One (1) Pickup Truck with Built-In Compartments: $38,000
West Jackson EMS Station Expansion: $750,000

Airport – Runway/Taxiway Pavement Rehab Project: $200,000

Nicholson Water Authority - $150,000

Personnel

- The following positions have been approved in the FY2022 budget:

  GIS/Planning & Development – Stormwater Planning Specialist

  Tax Commissioner – Upgrade One (1) Part-Time Position to Full-Time

  Sheriff's Office – Two (2) Floating Positions (No Budget Adjustment Required)

  Public Works – One (1) Equipment Operator

  Code Enforcement – One (1) Code Enforcement Officer

  Solicitor's Office – One (1) Part-Time Clerk/Investigator

  Animal Control – One (1) Animal Control Officer
  One (1) Animal Control Technician

  Parks & Recreation – Add One (1) Park Ranger
  Add One (1) Part-Time Position

  E-911 – Two (2) Floating Positions (No Budget Adjustment Required)

  Transfer Station – One (1) Equipment Operator
  Two (2) Part-Time Site Attendants

Other Information

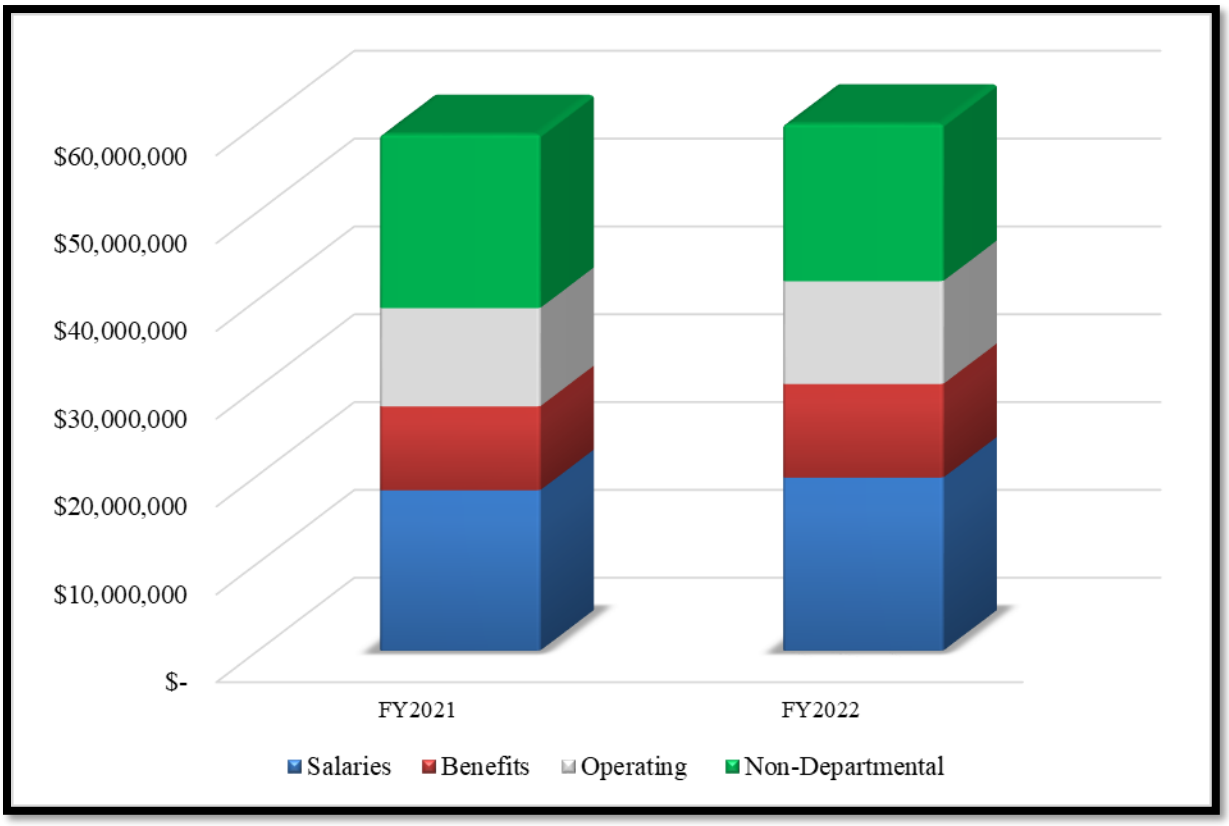
- The total Fund Balance, based on budget, at the end of FY2022, is projected to equal approximately $18,876,200 or 29.85% of the General Fund Revenues, exclusive of Other Financing Sources. The aforementioned amounts are based on budget forecasting.

- FY2022 employees' share of health insurance will remain the same as FY2021.

FY2022 General Fund Budget at a Glance

	2021 Budget	2022 Budget	Percent of Total	Difference 2022-2021	Percent Change
Salaries	$ 18,265,394	$ 19,707,900	29.96%	$ 1,442,506	7.90%
Benefits	9,558,486	10,661,500	16.21%	1,103,014	11.54%
Operating	11,188,553	11,713,900	17.81%	525,347	4.70%
Non-Departmental	19,800,270	23,693,700	36.02%	3,893,430	19.66%
Total	**$ 58,812,703**	**$ 65,777,000**	**100.00%**	**$ 6,964,297**	**11.84%**

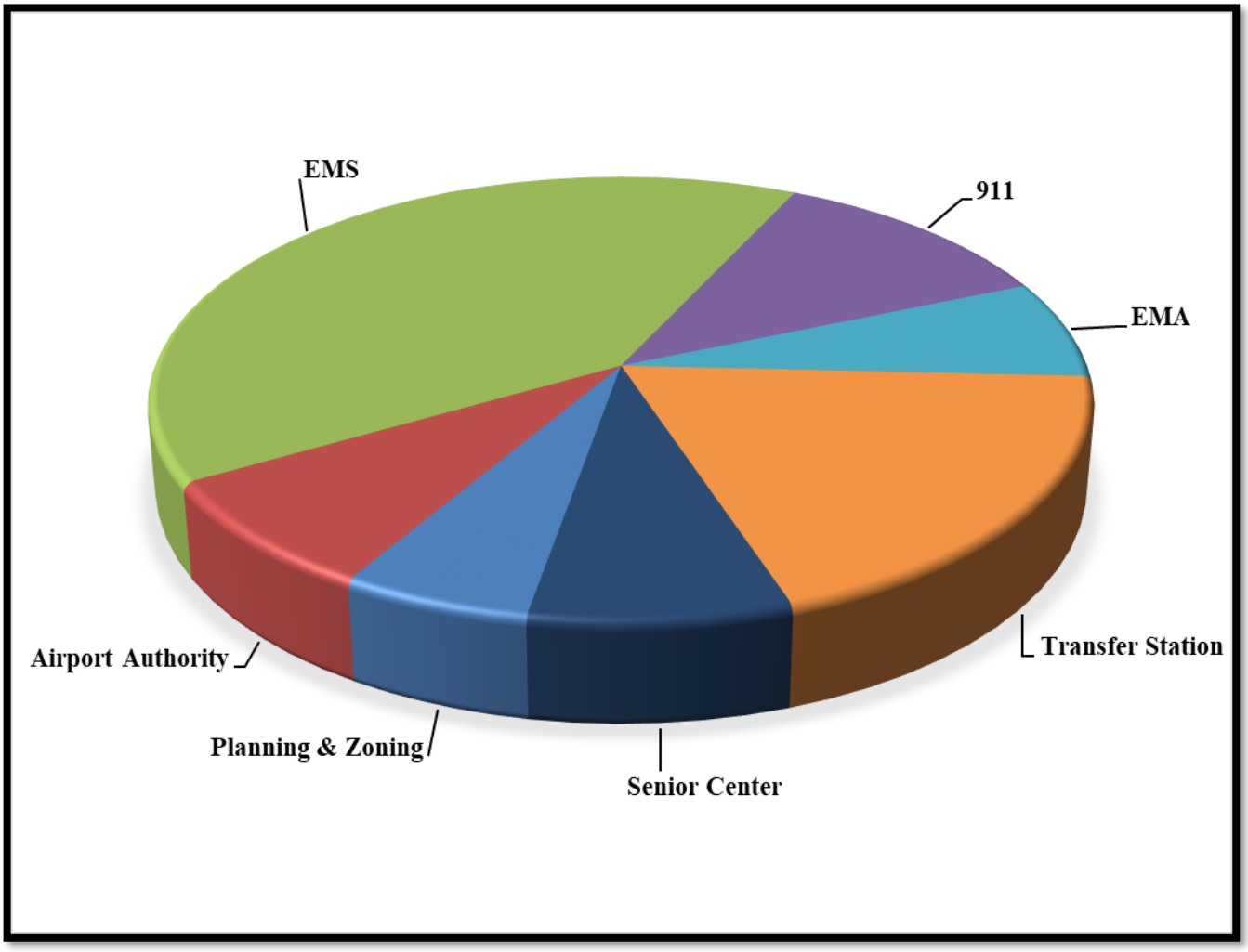
Note: Non-Departmental is a combination Transfers Out, Independent Agencies and Fund Balance.



FY2022 General Fund Transfers Out

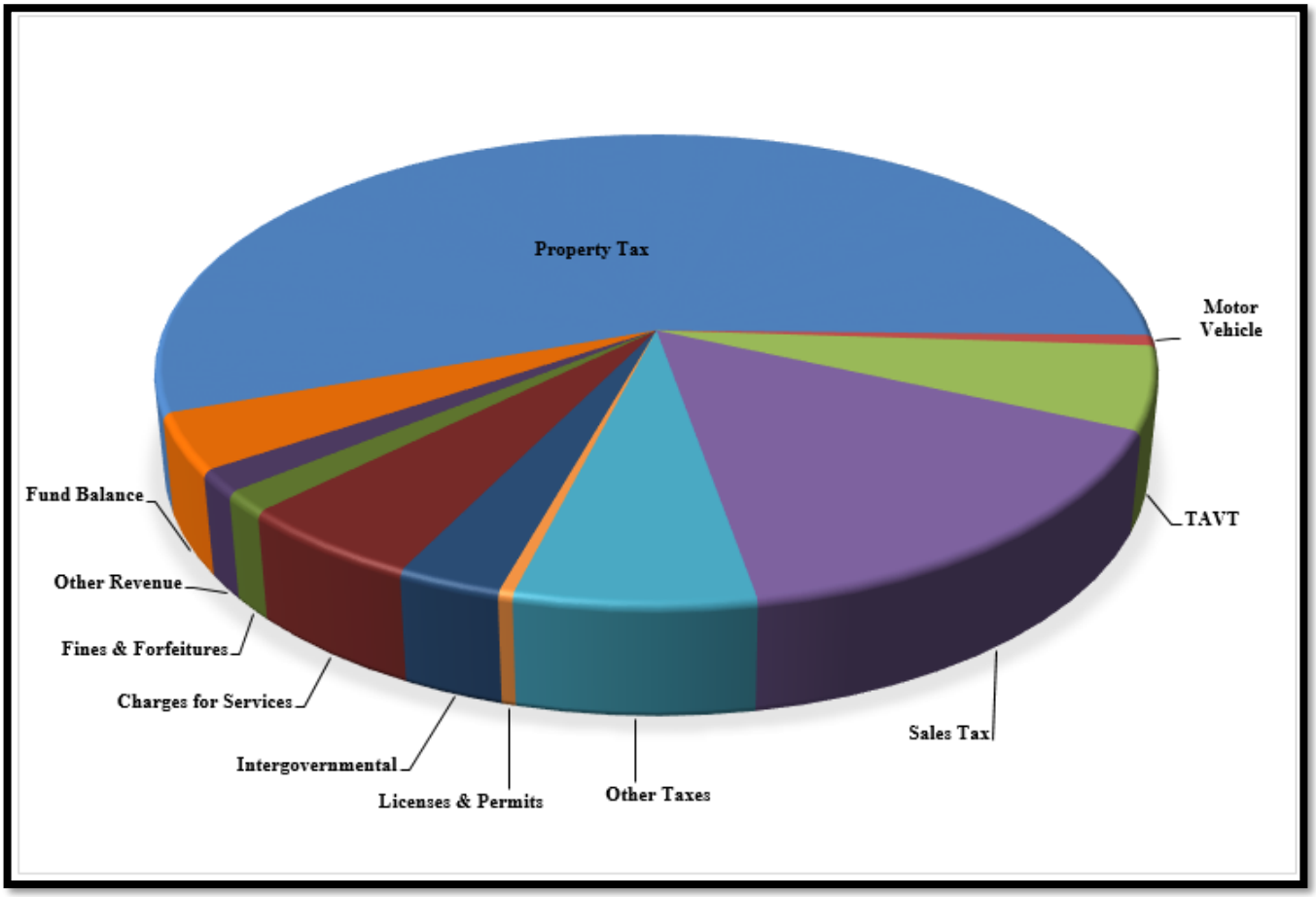
	2021 Budget	2022 Budget	Percent of Total	Difference 2022-2021	Percent Change
Planning & Zoning	$ 344,295	$ 305,500	1.35%	$ (38,795)	-11.27%
Airport Authority	278,427	433,400	1.92%	154,973	55.66%
EMS	2,115,452	2,142,700	9.50%	27,248	1.29%
911	491,852	619,100	2.74%	127,248	25.87%
EMA	276,837	379,500	1.68%	102,663	37.08%
Transfer Station	1,016,118	1,457,100	6.46%	440,982	43.40%
Senior Center	430,949	420,700	1.86%	(10,249)	-2.38%
Capital Projects	6,077,133	8,937,700	39.61%	2,860,567	47.07%
Debt Service	7,860,937	7,869,400	34.87%	8,463	0.11%
Total	**$ 18,892,000**	**$ 22,565,100**	**100.00%**	**$ 3,673,100**	**19.44%**

*Health Insurance transfer of $8.56 million was not included above, because the cost was allocated to the departments in 2022. However, the activity will be recorded in the Health Insurance Internal Service Fund.



FY2022 General Fund Revenues by Source

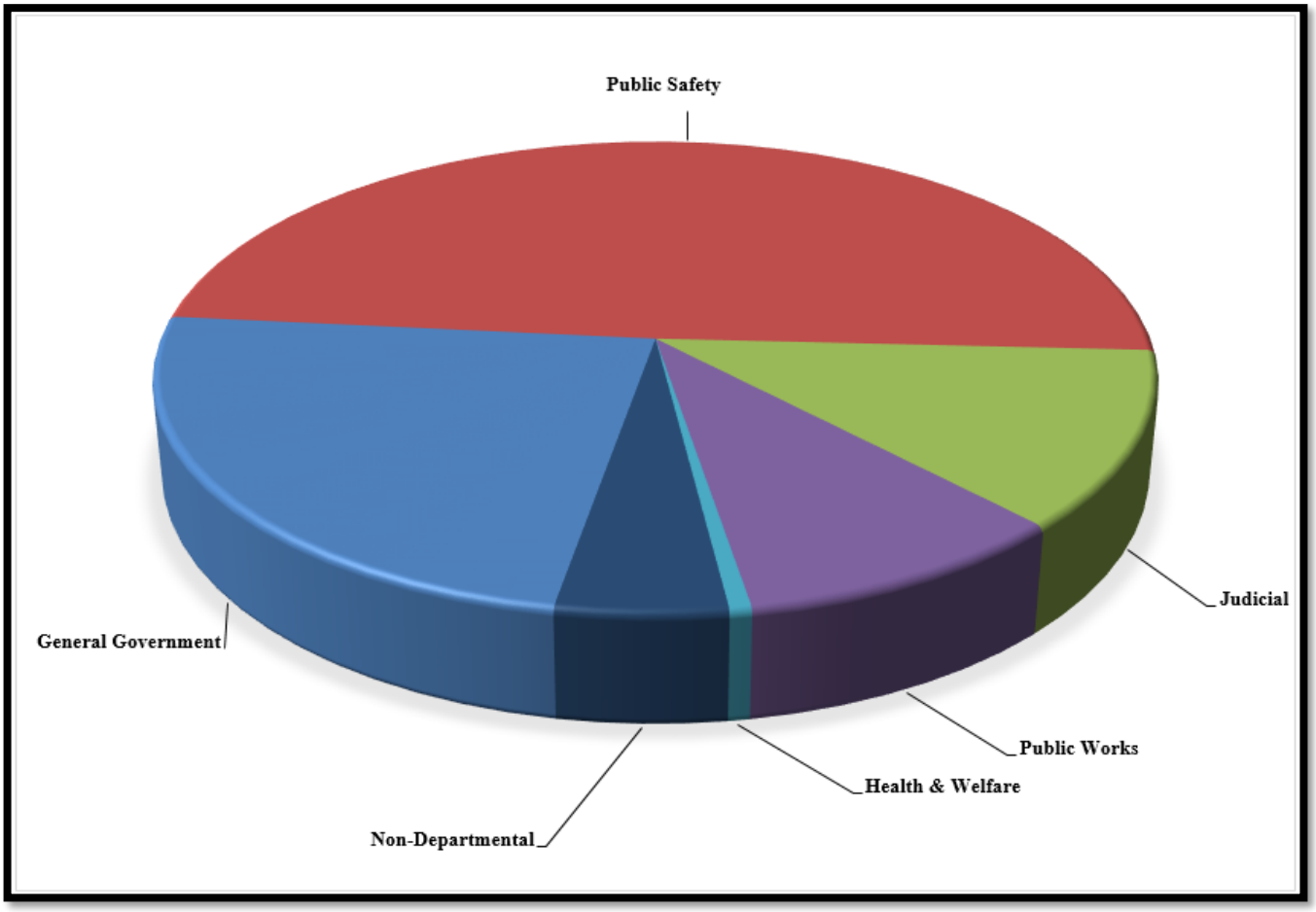
	2021 Budget	2022 Budget	Percent of Total	Difference 2022-2021	Percent Change
Property Tax	$ 32,884,253	$ 36,749,400	55.87%	$ 3,865,147	11.75%
Motor Vehicle	500,000	475,000	0.72%	(25,000)	-5.00%
TAVT	2,650,000	3,750,000	5.70%	1,100,000	41.51%
Sales Tax	8,400,000	10,200,000	15.51%	1,800,000	21.43%
Other Taxes	3,706,000	4,405,000	6.70%	699,000	18.86%
Licenses & Permits	199,500	270,300	0.41%	70,800	35.49%
Intergovernmental	2,240,100	1,935,000	2.94%	(305,100)	-13.62%
Charges for Services	3,434,000	3,502,500	5.32%	68,500	1.99%
Fines & Forfeitures	952,500	949,500	1.44%	(3,000)	-0.31%
Other Revenue	1,173,800	1,005,500	1.53%	(168,300)	-14.34%
Total Revenues	56,140,153	63,242,200	96.15%	7,102,047	12.65%
Other Financing Sources					
Fund Balance	2,672,550	2,534,800	3.85%	(137,750)	100.00%
Total	**$ 58,812,703**	**$ 65,777,000**	**100.00%**	**$ 6,964,297**	**11.84%**



FY2022 General Fund Expenditures by Function

	2021 Budget	2022 Budget	Percent of Total	Difference 2022-2021	Percent Change
General Government	$ 8,902,100	$ 9,770,600	14.85%	$ 868,500	9.76%
Public Safety	18,809,507	20,227,900	30.75%	1,418,393	7.54%
Judicial	4,615,947	4,964,500	7.55%	348,553	7.55%
Public Works	3,690,082	3,907,000	5.94%	216,918	5.88%
Health & Welfare	288,328	253,800	0.39%	(34,528)	-11.98%
Parks & Recreation	1,939,668	2,121,000	3.22%	181,332	9.35%
Non-Departmental	1,675,071	1,967,100	2.99%	292,029	17.43%
Total Expenditures	39,920,703	43,211,900	65.69%	3,291,197	8.24%
Other Financing Sources					
Transfer Out	18,892,000	22,565,100	34.31%	3,673,100	0.00%
Total	**$ 58,812,703**	**$ 65,777,000**	**100.00%**	**$ 6,964,297**	**11.84%**

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



FY2022 Bond Debt Service and Funding Source

	2022
Debt Payments Funded By Debt Service Fund	
2012 A Refunding - (Economic Development)	$ 1,349,900
2016 IDA Bonds - (Partial Refinance of 2009A&B IDA Bonds)	5,059,800
2019 IDA Bonds	1,459,700
	$ 7,869,400
Debt Payments Funded by SPLOST VI	
2011 COPS refunding (of courthouse lease purchase)	$ 1,134,200
2014 A Bonds (partial refunding of 2007A) - (Jail, etc.)	429,100
2013 COPS refunding (final refunding of courthouse lease purchase)	542,900
2015 A Bonds (partial refunding of 2007A)	1,331,000
2021 Revenue Bonds (Public Safety Radio)	2,073,800
	$ 5,511,000
Total Bond Debt Payments for FY2022	**$ 13,380,400**

Debt Service Fund Bonded Debt (Funded by the General Fund through Transfer Outs) shown above = 2.095 mills of property tax

FY2022 Summary of Budgets by Fund Type

	General Fund	Special Revenue Fund	Other Funds	Total All Funds
Revenues				
Property Tax	$ 36,749,400	$ -	$ -	$ 36,749,400
Motor Vehicle	475,000	-	-	475,000
TAVT	3,750,000	-	-	3,750,000
Sales Tax	10,200,000	-	-	10,200,000
Other Taxes	4,405,000	-	-	4,405,000
Licenses & Permits	270,300	847,400	-	1,117,700
Intergovernmental Revenue	1,935,000	680,100	-	2,615,101
Charges for Services	3,502,500	6,547,599	3,920,500	13,970,599
Fines & Forfeitures	949,500	15,500	-	965,000
Other Revenue	1,005,500	-	-	1,005,500
Total Revenues	**63,242,200**	**8,090,599**	**3,920,500**	**75,253,300**
Other Financing Sources				
Operating Transfer In	-	3,867,500	18,697,600	22,565,100
Prior Year Fund Balance	2,534,800	-	-	2,534,800
Total Revenues & Other Sources	**65,777,000**	**11,958,099**	**22,618,100**	**100,353,200**
Expenditures				
General Government				
Board of Commissioners	497,800	-	-	497,800
County Manager	384,300	-	-	384,300
Elections	810,800	-	-	810,800
Finance	823,800	-	-	823,800
Information Technology	1,925,100	-	-	1,925,100
Geographic Information Systems	483,500	-	-	483,500
Human Resources	424,800	-	-	424,800
Tax Commissioner	863,800	-	-	863,800
Property Appraisal	1,031,400	-	-	1,031,400
Courthouse	365,600	-	-	365,600
Historic Courthouse	135,200	-	-	135,200
Facility Maintenance	1,149,800	-	-	1,149,800
Board of Equalization	12,300	-	-	12,300
Cooperative Extension Service	163,300	-	-	163,300
Agricultural Center	303,900	-	-	303,900
Administrative Building	98,600	-	-	98,600
Community Promotion	87,400	-	-	87,400
Commerce Service Center	42,000	-	-	42,000
Protective Inspection	-	847,400	-	847,400
Code Compliance	167,200	-	-	167,200
Planning & Zoning	-	526,400	-	526,400
Total General Government	**9,770,600**	**1,373,800**	-	**11,144,400**
Public Safety				
Sheriff	8,669,000	-	-	8,669,000
Jail	7,293,800	-	-	7,293,800
Coroner	95,900	-	-	95,900
EMS/Ambulance	-	6,910,400	-	6,910,400
E-911	-	2,178,100	-	2,178,100

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FY2022 Summary of Budgets by Fund Type – Continued

Expenditures - Continued Public Safety - Continued	General Fund	Special Revenue Fund	Other Funds	Total All Funds
Emergency Management Agency	-	415,800	-	415,800
Correctional Institute	3,408,400	-	-	3,408,400
J.C.C.I Fire Brigade	87,100	-	-	87,100
Firemens' Association	91,000	-	-	91,000
Animal Control	582,700	-	-	582,700
Total Public Safety	**20,227,900**	**9,504,300**	-	**29,732,200**
Judicial				
Superior Court	397,400	-	-	397,400
Clerk of Court	885,700	-	-	885,700
Law Library	-	15,500	-	15,500
State Court	290,000	-	-	290,000
Probate Court	415,700	-	-	415,700
Drug Court	-	273,300	-	273,300
Juvenile Court	738,000	-	-	738,000
District Attorney	668,700	-	-	668,700
Victims' Assistance	142,400	-	-	142,400
Solicitor General	485,000	-	-	485,000
Magistrate Court	364,600	-	-	364,600
Public Defender	577,000	-	-	577,000
Total Judicial	**4,964,500**	**288,800**	-	**5,253,300**
Public Works				
Road Department	2,563,200	-	-	2,563,200
Engineering	400,000	-	-	400,000
Fleet Maintenance	943,800	-	-	943,800
Total Public Works	**3,907,000**	-	-	**3,907,000**
Health & Welfare				
Airport	-	-	761,900	761,900
Transfer Station	-	-	5,049,100	5,049,100
Senior Center	-	791,200	-	791,200
Jackson County Transport	253,800	-	-	253,800
Total Health & Welfare	**253,800**	**791,200**	**5,811,000**	**6,856,000**
Parks & Recreation				
Recreation	2,121,000	-	-	2,121,000
Total Parks & Recreation	**2,121,000**	-	-	**2,121,000**
Subtotal Expenditures	**41,244,800**	**11,958,100**	**5,811,000**	**59,013,900**

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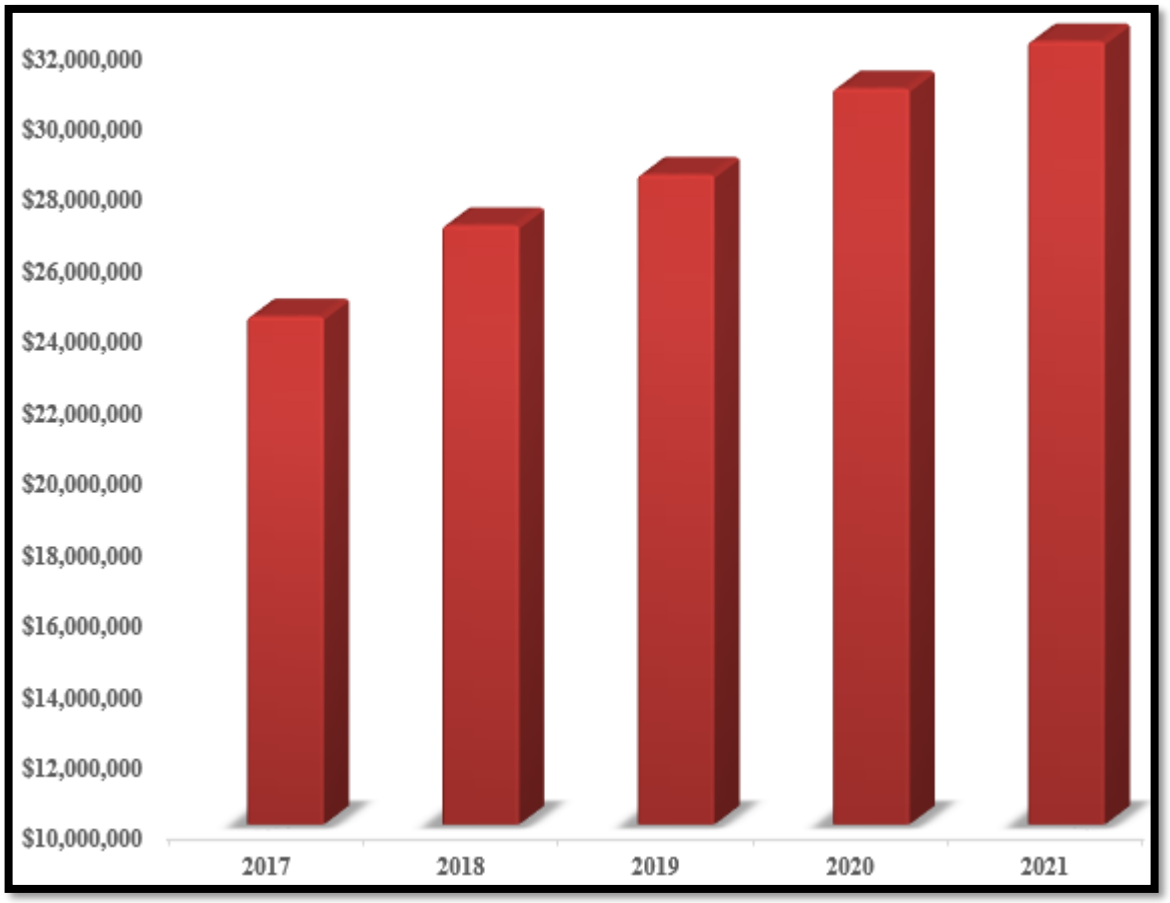
FY2022 Summary of Budgets by Fund Type – Continued

Expenditures - Continued	General Fund	Special Revenue Fund	Other Funds	Total All Funds
Independent Agencies	978,600	-	-	978,600
Non-Departmental	988,500	-	-	988,500
Total Expenditures	43,211,900	11,958,100	5,811,000	60,981,000
Capital Projects	-	-	8,937,700	8,937,700
Debt Service	-	-	7,869,400	7,869,400
Other Financing Uses:				
Operating Transfers Out	22,565,100	-	-	22,565,100
Total Expenditures & Other Financing Uses	65,777,000	11,958,100	22,618,100	$100,353,200
Excess of Revenues Over Expenditures	$ -	$ -	$ -	$ -

Fund Balance Expected Total Fund Balance/Net Assets	
Beginning of Year	21,411,024
Assigned, Unassigned Fund Balance	17,932,737
Net Change in Fund Balance in Budget	(2,534,800)
Expected Fund Balance/Net Assets End of Year - Total	18,876,224
Expected Fund Balance/Net Assets End of Year - Assigned, Unassigned	15,397,937

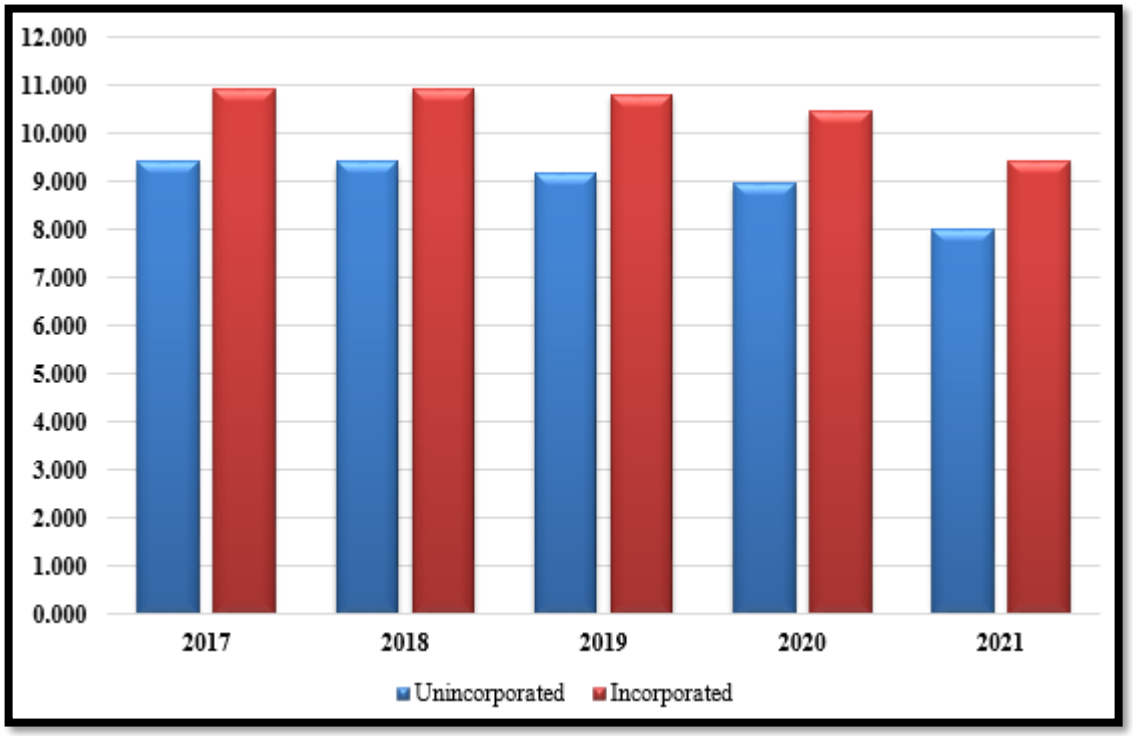
Total County Taxes Levied 2017 - 2021

	2017	2018	2019	2020	2020
Total County Taxes Levied	$24,274,078	$26,836,637	$28,255,349	$30,677,795	$32,771,300

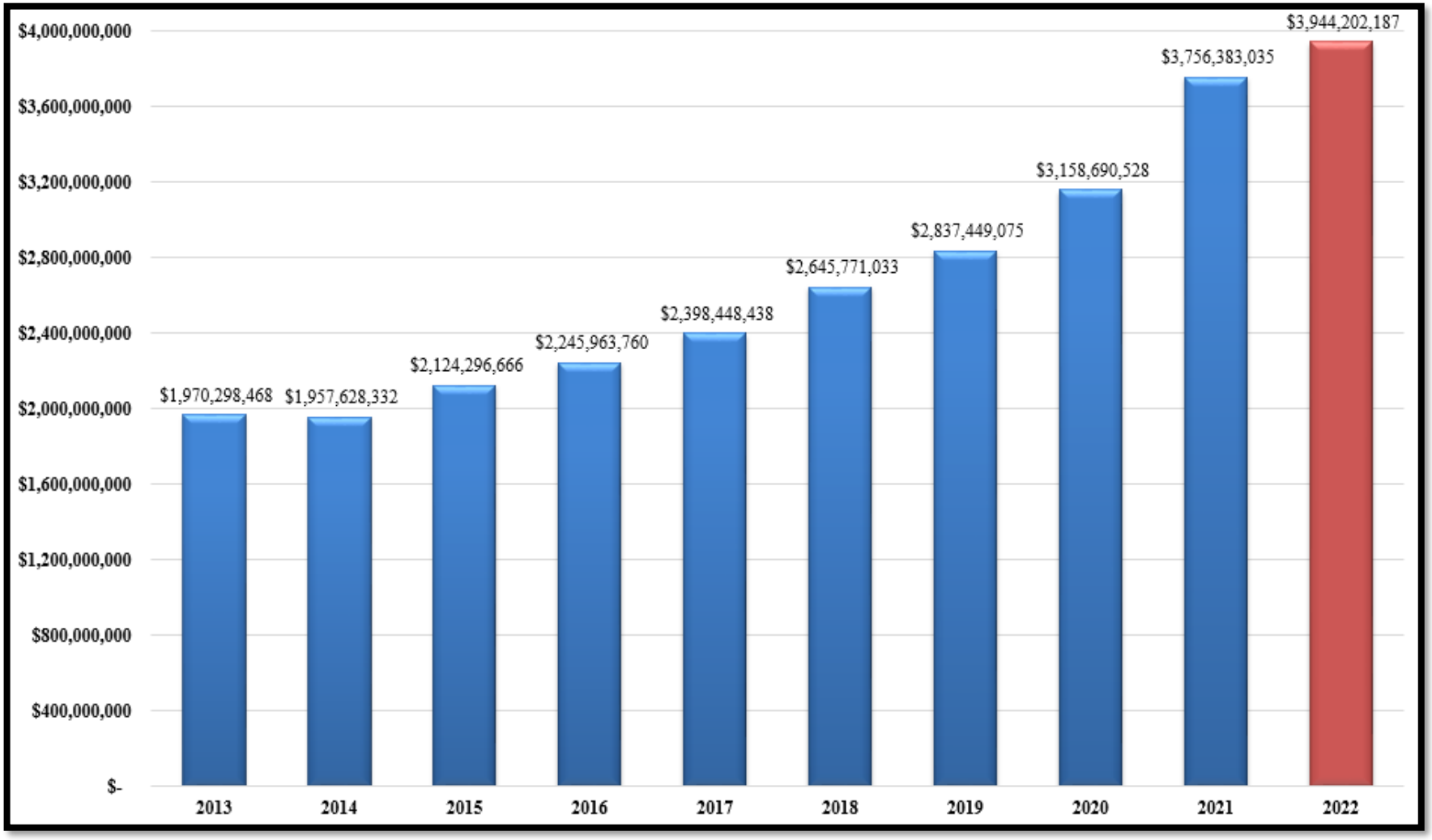


County Millage Rates 2017 - 2021

	2017	2018	2019	2020	2021
Unincorporated	**9.416**	**9.416**	**9.166**	**8.950**	**8.000**
Incorporated	**10.933**	**10.933**	**10.813**	**10.447**	**9.428**



FY2022 Net Digest Property Values



Notes: 2022 projected digest is based on a 5% growth model.

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, 2022, and ending December 31, 2022.

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, 2022, and ending December 31, 2022, 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 29th day of September 2021.

COUNTY OF JACKSON, GEORGIA

CHAIRMAN

ATTEST:

DEPUTY CLERK