Jackson County, Georgia
Executive Summary
Approved Budget for Fiscal Year 2023

September 26, 2022

General Information

- The millage for 2022 is 9.138 mills in the incorporated areas and 7.800 in the unincorporated areas. The 2022 millage includes an additional reduction of 0.123 mills for incorporated and 0.086 mills for unincorporated 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 17.10%, and the unincorporated areas' gross digest increased 10.39% from 2021.

    - 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 FY2023 approved General Fund budget is $67,700,960**, an increase of $1,923,960 or 2.92% from FY2022. The FY2023 Budget includes $5,591,800, in capital improvement projects funded by the General Fund. The FY2023 General Fund Budget is balanced without using fund balance and showing a surplus of revenues over expenditures in the amount of $1,293,048.

- FY2023 total annual budget for all funds is $104,868,081 (General Fund, Special Revenue Funds, and Other Funds)
    - SPLOST VI will pay $5,362,869 of the FY2023 bond debt.

- Several major factors went into formulating the FY2023 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 7% for FY2023. 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 $21,966,105, a decrease of $598,995. This is due to the decrease in capital projects for FY2023.

        i. Capital Projects/Improvements have been included in the FY2023 Budget. $4,840,800 will come from the General Fund and $751,000 will be funded by the Transfer Station.
        ii. FY2023 Debt Service funded by the General fund is, 7,874,364.

Capital Projects & Capital Assets

- Below is a list of vehicles, other machinery and capital improvements approved for the FY2023 budget.

Capital Projects & Capital Assets - Continued

GIS – Update LIDAR & Pictometry Maps: $370,000

Finance – Munis Conversion to Cloud Software Upgrade: $34,000

Board of Elections & Registration – Complete Gordon Street Renovations: $300,000

Commerce Service Center – Reroofing Project: $300,000

Sheriff – Five (5) Patrol Vehicles, fully equipped (Operations): $250,000

Correctional Institute (JCCI) – One (1) New Mower: $11,000
Turn Out Gear: $68,000

Public Works – Excavator: $330,000
Equipment Trailer: $132,000
Hancock Bridge and Road Repair: $250,000

County Extension – One (1) Pick Up Truck: $40,000

Code Enforcement - One (1) Mid-Size SUV: $33,000

Solicitor's Office – Office Renovations: $25,000

Animal Control – Walk-In Freezer: $30,000
Phase II Addition: $750,000

Transfer Station – Backhoe: $125,000
Skid Steer Loader: $46,000
926M Cat Wheel Loader Lease: $80,000
Facility Expansion: $500,000

EMA - One (1) Pickup Truck: $43,000

Senior Center – Building Expansion: $300,000

Protective Inspection – EnerGov Conversion to Cloud Software Upgrade: $65,000

Parks & Recreation – Repave/Strip Sells Mill Parking Lot: $25,000
Crew Cab Pick Up Truck: $50,000
Tractor with Front End Loader: $50,000
Equipment Trailers: $12,000
Utility Vehicle: $18,000
Hurricane Shoals Park Entrance Upgrade: $30,000
West Jackson Park Parking Lot Expansion: $50,000
Cave Spring Church Recreation Area: $300,000
Property Acquisition: $500,000

EMS – One (1) Ambulance: $280,000
Two (2) Stretchers @ $23,300 each: $46,600
Two (2) Automatic CPR Devices @ $16,300 each: $32,600

E911 – One (1) Mid-Size SUV: $33,000

Nicholson Water Authority: $300,000

Personnel

- The following positions have been approved in the FY2023 budget:

  Sheriff's Office – Increase Bailiff's Per Diem from $75/day to $100/day

  Solicitor's Office – Eliminate Part-Time Investigator Position and add Part-Time Assistant Solicitor position.

  EMS – Two (2) Paramedics

  Parks & Recreation – Add One (1) Park Maintenance Technician
  Add One (1) Athletic Manager

  EMA – Add Deputy Director

  Agricultural Facility – Add Operations Technician

  Planning and Zoning – Upgrade Planning Clerk Position to Planning Manager

  Elections – Add part-time Elections Technician position

Other Information

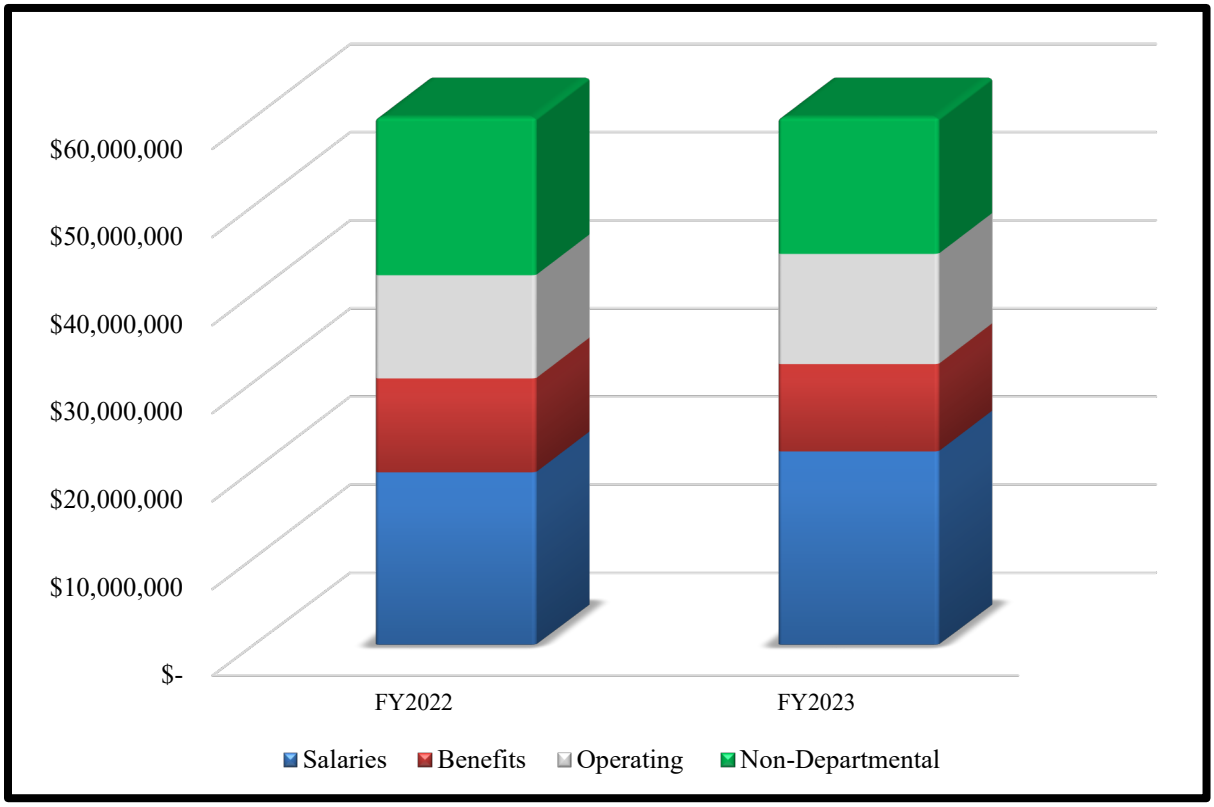
- The total Fund Balance, based on budget, at the end of FY2023, is projected to equal approximately $21,507,240 or 31.17% of the General Fund Revenues, exclusive of Other Financing Sources. The aforementioned amounts are based on budget forecasting.

- FY2023 employees' share of health insurance will increase 5% per tier.

FY2023 General Fund Budget at a Glance

	2022 Budget	2023 Budget	Percent of Total	Difference 2023-2022	Percent Change
Salaries	$ 19,707,900	$ 22,079,523	32.61%	$ 2,371,623	12.03%
Benefits	10,661,500	9,915,995	14.65%	(745,505)	-6.99%
Operating	11,713,900	12,514,737	18.49%	800,837	6.84%
Non-Departmental	23,693,700	23,190,705	34.25%	(502,995)	-2.12%
Total	**$ 65,777,000**	**$ 67,700,960**	**100.00%**	**$ 1,923,960**	**2.92%**

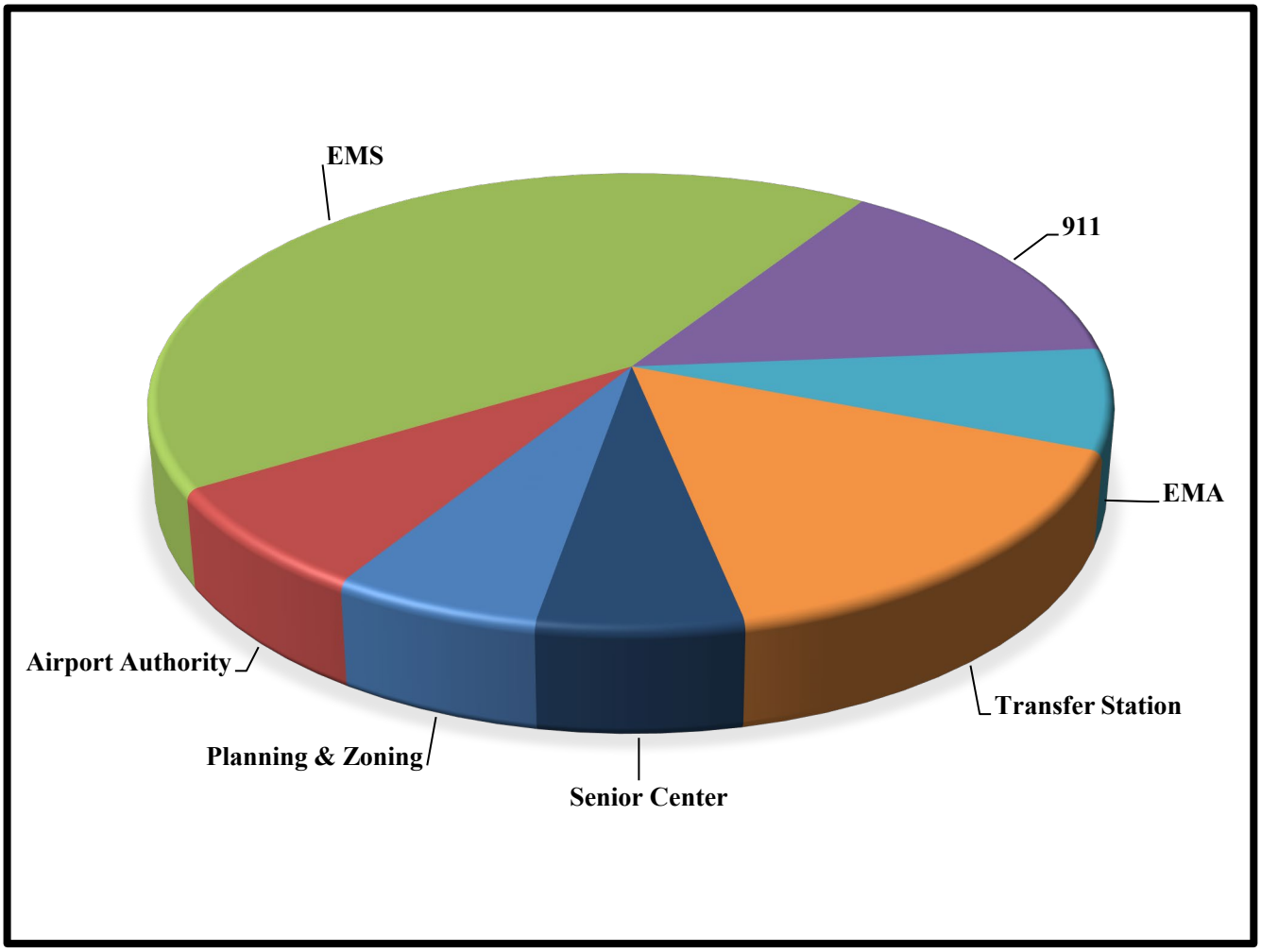
Note: Non-Departmental is a combination Transfers Out, Independent Agencies and Fund Balance.



FY2023 General Fund Transfers Out

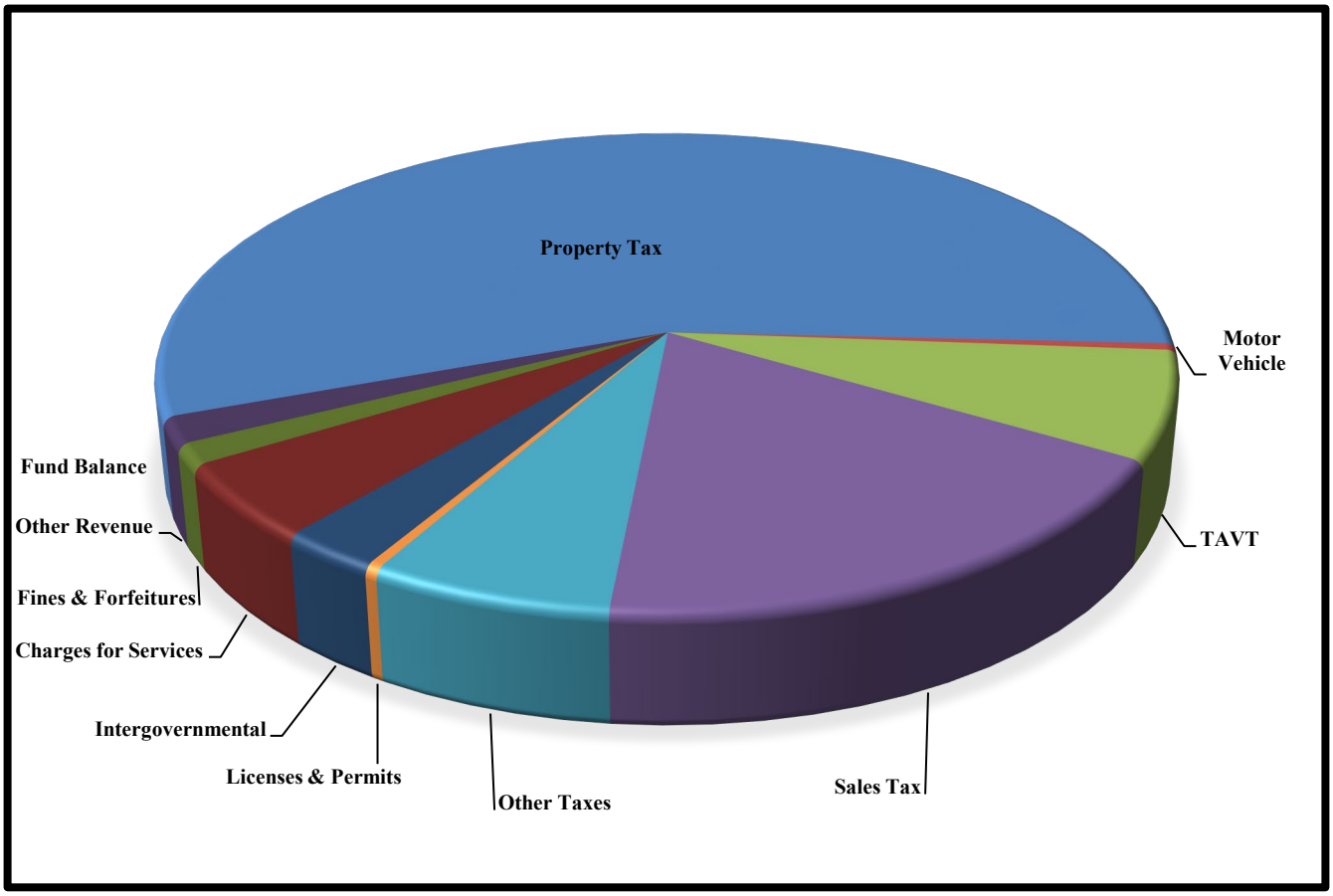
	2022 Budget	2023 Budget	Percent of Total	Difference 2023-2022	Percent Change
Planning & Zoning	$ 305,500	$ 394,400	1.80%	$ 88,900	29.10%
Airport Authority	433,400	480,050	2.19%	46,650	10.76%
EMS	2,142,700	2,741,277	12.48%	598,577	27.94%
911	619,100	929,907	4.23%	310,807	50.20%
EMA	379,500	460,339	2.10%	80,839	21.30%
Transfer Station	1,457,100	3,106,439	14.14%	1,649,339	113.19%
Senior Center	420,700	387,529	1.76%	(33,171)	-7.88%
Capital Projects	8,937,700	5,591,800	25.46%	(3,345,900)	-37.44%
Debt Service	7,869,400	7,874,364	35.85%	4,964	0.06%
Total	**$ 22,565,100**	**$ 21,966,105**	**100.00%**	**$ (598,995)**	**-2.65%**

*Health Insurance transfer of $7.22 million was not included above, because the cost was allocated to the departments in 2023. However, the activity will be recorded in the Health Insurance Internal Service Fund.



FY2023 General Fund Revenues by Source

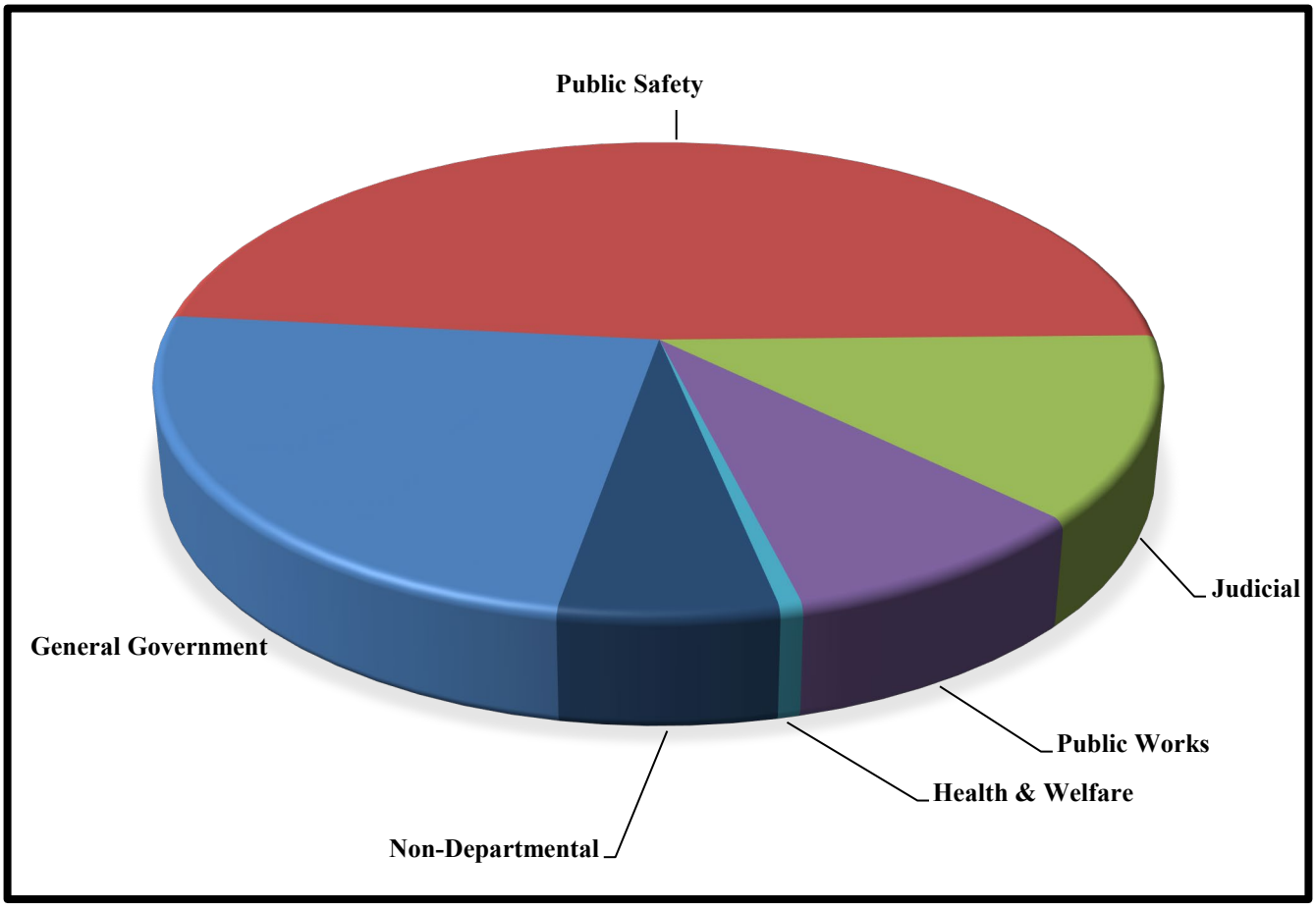
	2022 Budget	2023 Budget	Percent of Total	Difference 2023-2022	Percent Change
Property Tax	$ 36,749,400	$ 38,850,224	56.31%	$ 2,100,824	5.72%
Motor Vehicle	475,000	300,000	0.43%	(175,000)	-36.84%
TAVT	3,750,000	5,000,000	7.25%	1,250,000	33.33%
Sales Tax	10,200,000	12,500,000	18.12%	2,300,000	22.55%
Other Taxes	4,405,000	4,600,000	6.67%	195,000	4.43%
Licenses & Permits	270,300	250,300	0.36%	(20,000)	-7.40%
Intergovernmental	1,935,000	1,879,000	2.72%	(56,000)	-2.89%
Charges for Services	3,502,500	3,442,500	4.99%	(60,000)	-1.71%
Fines & Forfeitures	949,500	951,000	1.38%	1,500	0.16%
Other Revenue	1,005,500	1,220,984	1.77%	215,484	21.43%
Total Revenues	63,242,200	68,994,008	100.00%	5,751,808	9.09%
Other Financing Sources					
Fund Balance	2,534,800	-	0.00%	(2,534,800)	100.00%
Total	**$ 65,777,000**	**$ 68,994,008**	**100.00%**	**$ 3,217,008**	**4.89%**



FY2023 General Fund Expenditures by Function

	2022 Budget	2023 Budget	Percent of Total	Difference 2023-2022	Percent Change
General Government	$ 9,770,600	$ 10,355,691	15.30%	$ 585,091	5.99%
Public Safety	20,227,900	20,831,885	30.77%	603,985	2.99%
Judicial	4,964,500	5,446,955	8.05%	482,455	9.72%
Public Works	3,907,000	3,826,336	5.65%	(80,664)	-2.06%
Health & Welfare	253,800	275,687	0.41%	21,887	8.62%
Parks & Recreation	2,121,000	2,370,200	3.50%	249,200	11.75%
Non-Departmental	1,967,100	2,628,101	3.88%	661,001	33.60%
Total Expenditures	43,211,900	45,734,855	67.55%	2,522,955	5.84%
Other Financing Sources					
Transfer Out	22,565,100	21,966,105	32.45%	(598,995)	0.00%
Total	**$ 65,777,000**	**$ 67,700,960**	**100.00%**	**$ 1,923,960**	**2.92%**

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


Public Safety
Judicial
Public Works
Health & Welfare
Non-Departmental
General Government

FY2023 Bond Debt Service and Funding Source

	2023
Debt Payments Funded by Debt Service Fund	
2012 A Refunding - (Economic Development)	$ 1,351,800
2016 IDA Bonds - (Partial Refinance of 2009A&B IDA Bonds)	5,066,300
2019 IDA Bonds	1,456,300
	$ 7,874,400
Debt Payments Funded by SPLOST VI	
2011 COPS refunding (of courthouse lease purchase)	$ 1,133,200
2014 A Bonds (partial refunding of 2007A) - (Jail, etc.)	1,717,400
2013 COPS refunding (final refunding of courthouse lease purchase)	-
2015 A Bonds (partial refunding of 2007A)	72,400
2021 Revneue Bonds (Public Safety Radio)	2,077,800
2022 COPS refunding (of 2013 COPS - courthouse lease purchase)	362,100
	$ 5,362,900
Total Bond Debt Payments for FY2023	**$ 13,237,300**

Debt Service Fund Bonded Debt (Funded by the General Fund through Transfer Outs) shown above = 1.860 mills of property tax

FY2023 Summary of Budgets by Fund Type

	General Fund	Special Revenue Fund	Other Funds	Total All Funds
Revenues				
Property Tax	$ 38,850,224	$ -	$ -	$ 38,850,224
Motor Vehicle	300,000	-	-	300,000
TAVT	5,000,000	-	-	5,000,000
Sales Tax	12,500,000	-	-	12,500,000
Other Taxes	4,600,000	-	-	4,600,000
Licenses & Permits	250,300	861,100	-	1,111,400
Intergovernmental Revenue	1,879,000	760,900	-	2,639,901
Charges for Services	3,442,500	6,350,767	5,920,500	15,713,767
Fines & Forfeitures	951,000	15,500	-	966,500
Other Revenue	1,220,984	-	-	1,220,984
Total Revenues	**68,994,008**	**7,988,267**	**5,920,500**	**82,902,776**
Other Financing Sources				
Operating Transfer In	-	4,912,753	17,052,553	21,965,306
Prior Year Fund Balance	-	-	-	-
Total Revenues & Other Sources	**68,994,008**	**12,901,020**	**22,973,053**	**104,868,082**
Expenditures				
General Government				
Board of Commissioners	562,230	-	-	562,230
County Manager	514,050	-	-	514,050
Elections	764,515	-	-	764,515
Finance	899,684	-	-	899,684
Information Technology	2,216,250	-	-	2,216,250
Geographic Information Systems	461,000	-	-	461,000
Human Resources	441,427	-	-	441,427
Tax Commissioner	831,655	-	-	831,655
Property Appraisal	1,018,270	-	-	1,018,270
Courthouse	345,600	-	-	345,600
Historic Courthouse	131,250	-	-	131,250
Facility Maintenance	1,175,600	-	-	1,175,600
Board of Equalization	12,300	-	-	12,300
Cooperative Extension Service	186,200	-	-	186,200
Agricultural Center	374,460	-	-	374,460
Administrative Building	101,100	-	-	101,100
Community Promotion	89,000	-	-	89,000
Commerce Service Center	41,800	-	-	41,800
Protective Inspection	-	861,100	-	861,100
Code Compliance	189,300	-	-	189,300
Planning & Zoning	-	614,600	-	614,600
Total General Government	**10,355,691**	**1,475,700**	**-**	**11,831,391**
Public Safety				
Sheriff	9,210,389	-	-	9,210,389
Jail	7,375,542	-	-	7,375,542
Coroner	95,429	-	-	95,429
EMS/Ambulance	-	7,271,145	-	7,271,145
E-911	-	2,529,907	-	2,529,907

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FY2023 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	-	497,339	-	497,339
Correctional Institute	3,415,624	-	-	3,415,624
J.C.C.I Fire Brigade	99,900	-	-	99,900
Firemens' Association	17,500	-	-	17,500
Animal Control	617,500	-	-	617,500
Total Public Safety	**20,831,885**	**10,298,391**	-	**31,130,276**
Judicial				
Superior Court	425,500	-	-	425,500
Clerk of Court	1,029,429	-	-	1,029,429
Law Library	-	15,500	-	15,500
State Court	306,550	-	-	306,550
Probate Court	435,120	-	-	435,120
Drug Court	-	296,400	-	296,400
Juvenile Court	790,950	-	-	790,950
District Attorney	656,100	-	-	656,100
Victims' Assistance	145,500	-	-	145,500
Solicitor General	645,600	-	-	645,600
Magistrate Court	375,206	-	-	375,206
Public Defender	637,000	-	-	637,000
Total Judicial	**5,446,955**	**311,900**	-	**5,758,855**
Public Works				
Road Department	2,579,786	-	-	2,579,786
Engineering	200,000	-	-	200,000
Fleet Maintenance	1,046,550	-	-	1,046,550
Total Public Works	**3,826,336**	-	-	**3,826,336**
Health & Welfare				
Airport	-	-	840,450	840,450
Transfer Station	-	-	8,666,439	8,666,439
Senior Center	-	815,029	-	815,029
Jackson County Transport	275,687	-	-	275,687
Total Health & Welfare	**275,687**	**815,029**	**9,506,889**	**10,597,605**
Parks & Recreation				
Recreation	2,370,200	-	-	2,370,200
Total Parks & Recreation	**2,370,200**	-	-	**2,370,200**
Subtotal Expenditures	**43,106,755**	**12,901,020**	**9,506,889**	**65,514,664**

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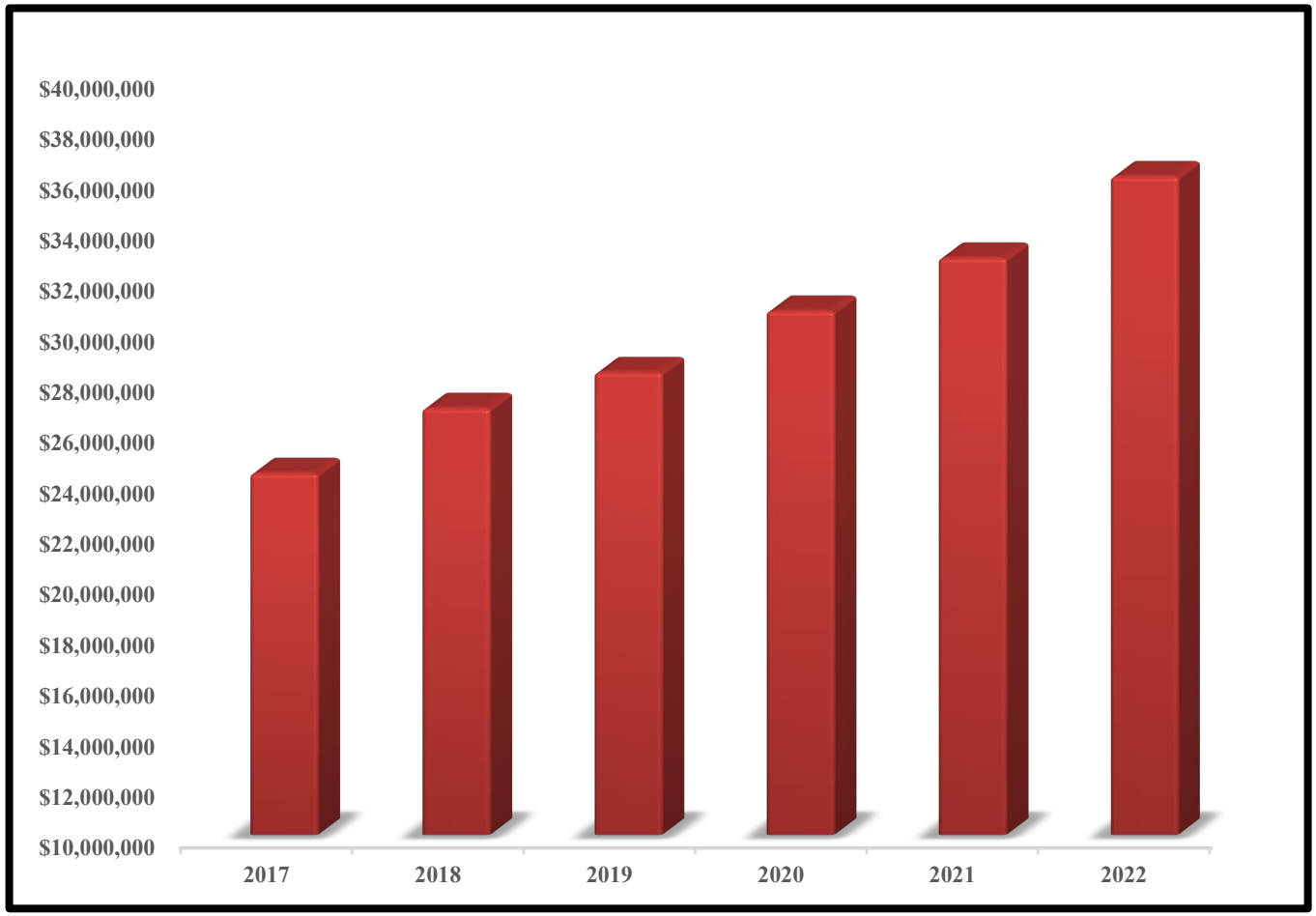
FY2023 Summary of Budgets by Fund Type – Continued

	General Fund	Special Revenue Fund	Other Funds	Total All Funds
Expenditures - Continued				
Independent Agencies	1,224,600	-	-	1,224,600
Non-Departmental	1,403,500	-	-	1,403,500
Total Expenditures	45,734,855	12,901,020	9,506,889	68,142,764
Capital Projects		-	5,591,800	5,591,800
Debt Service	-	-	7,874,364	7,874,364
Other Financing Uses: Operating Transfers Out	21,966,105	-	-	21,966,105
Total Expenditures & Other Financing Uses	67,700,960	12,901,020	22,973,053	$ 103,575,033
Excess of Revenues Over Expenditures	$ 1,293,048	$ -	$ -	$ 1,293,048

Fund Balance	
Expected Total Fund Balance/Net Assets	
Beginning of Year	20,214,192
Assigned, Unassigned Fund Balance	16,622,907
Net Change in Fund Balance in Budget	1,293,048
Expected Fund Balance/Net Assets End of Year - Total	21,507,240
Expected Fund Balance/Net Assets End of Year - Assigned, Unassigned	17,915,955

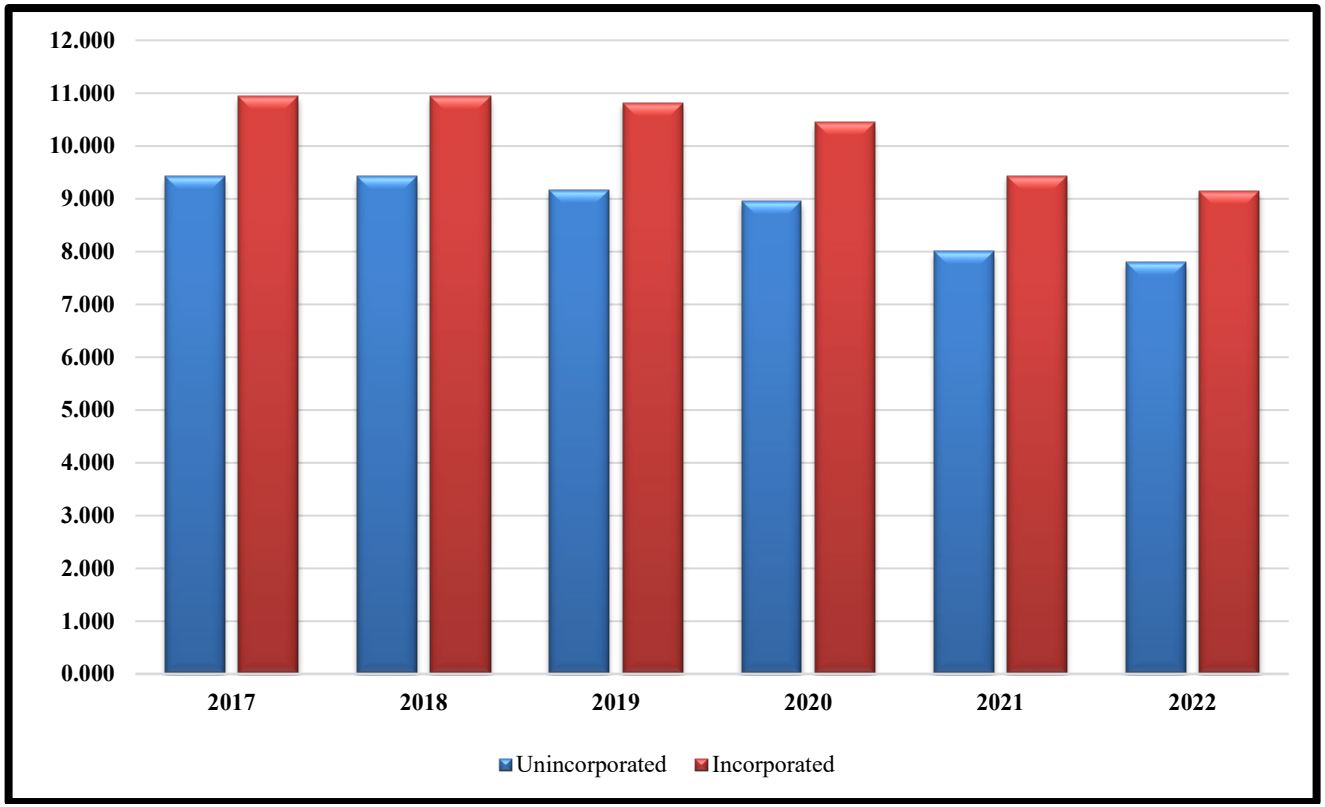
Total County Taxes Levied 2017 - 2022

	2017	2018	2019	2020	2021	2022
Total County Taxes Levied	$24,274,100	$26,836,600	$28,255,300	$30,677,800	$32,771,300	$35,983,600

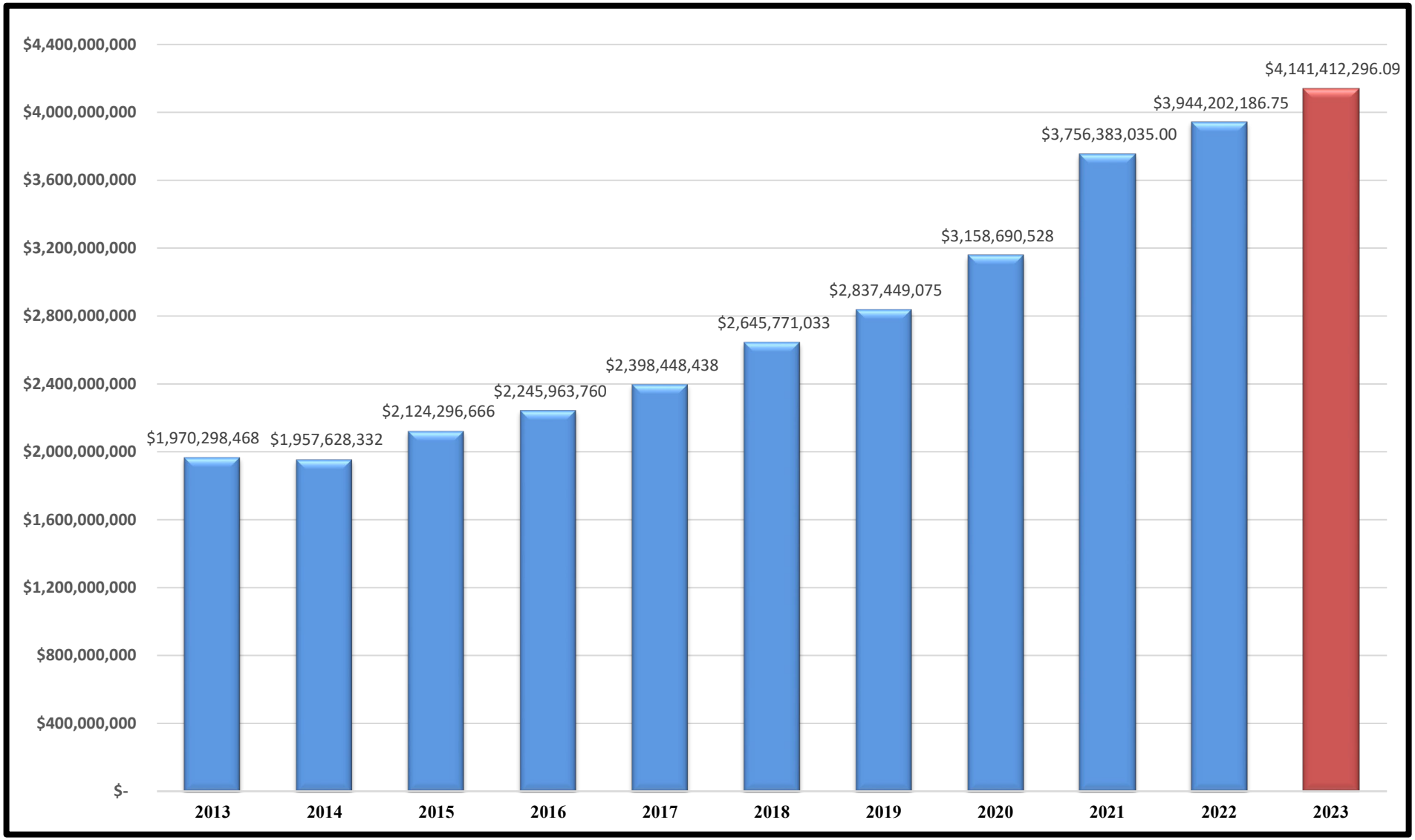


County Millage Rates 2017 - 2022

	2017	2018	2019	2020	2021	2022
Unincorporated	9.416	9.416	9.166	8.950	8.000	7.800
Incorporated	10.933	10.933	10.813	10.447	9.428	9.138



FY2023 Net Digest Property Values



Notes: 2023 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 Administrative Building on Monday, September 26, 2022 at 6:30pm and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish thefollowing 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 2022 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

		UNINCORPORATED	2017	2018	2019	2020	2021	2022
UNINCORPORATED AREA	VALUE	Real & Personal	1,548,868,626	1,667,671,079	1,766,333,206	1,853,245,334	2,140,021,135	2,364,963,267
		Motor Vehicles	39,764,120	32,435,090	27,795,850	25,581,170	21,805,118	20,707,630
		Mobile Homes	5,214,441	5,020,410	5,111,603	5,223,703	4,301,664	5,373,836
		Timber - 100%	137,762	368,014	400,284	250,190	318,256	564,352
		Heavy Duty Equipment	3,095	0	0	0	0	0
		Gross Digest	1,593,988,044	1,705,494,593	1,799,640,943	1,884,300,397	2,166,446,173	2,391,609,085
		Less Exemptions	310,053,660	328,344,613	326,667,326	333,835,859	315,014,275	369,056,423
		NET DIGEST VALUE	**1,283,934,384**	**1,377,149,980**	**1,472,973,617**	**1,550,464,538**	**1,851,431,898**	**2,022,552,662**
	RATE	Gross Maintenance & Operation Millage	13.9000	13.9000	13.9000	13.9000	11.9000	11.8360
		Less Rollbacks (Local Option Sales Tax & Insurance Premium)	4.4840	4.4840	4.7340	4.9500	3.8400	3.9500
		NET M&O MILLAGE RATE	**9.4160**	**9.4160**	**9.1660**	**8.9500**	**8.0600**	**7.8860**
	TAX	**NET M&O TAXES LEVIED**	**$12,089,526**	**$12,967,244**	**$13,501,276**	**$13,876,658**	**$14,922,541**	**$15,949,850**
		INCORPORATED	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
INCORPORATED AREA	VALUE	Real & Personal	1,420,935,537	1,580,189,060	1,721,509,125	1,953,257,285	2,285,769,069	2,679,266,842
		Motor Vehicles	22,876,680	18,209,430	15,848,600	13,760,770	11,876,660	11,283,710
		Mobile Homes	1,765,624	1,676,124	1,706,232	1,712,059	1,707,912	1,896,701
		Timber - 100%	0	15,107	4,937	46,140	0	0
		Heavy Duty Equipment	42,023	0	0	0	0	0
		Gross Digest	1,445,619,864	1,600,089,721	1,739,068,894	1,968,776,254	2,299,353,641	2,692,447,253
		Less Exemptions	331,389,513	331,759,464	374,593,436	360,550,264	394,402,504	481,051,545
		NET DIGEST VALUE	**1,114,230,351**	**1,268,330,257**	**1,364,475,458**	**1,608,225,990**	**1,904,951,137**	**2,211,395,708**
	RATE	Gross Maintenance & Operation Millage	13.9000	13.9000	13.9000	13.9000	11.9000	11.8510
		Less Rollback (Local Option Sales Tax)	2.9670	2.9670	3.0870	3.4530	2.4120	2.5900
		NET M&O MILLAGE RATE	**10.9330**	**10.9330**	**10.8130**	**10.4470**	**9.4880**	**9.2610**
	TAX	**NET M&O TAXES LEVIED**	**$12,181,880**	**$13,866,655**	**$14,754,073**	**$16,801,137**	**$18,074,176**	**$20,479,736**
TOTAL COUNTY		TOTAL COUNTY	2017	2018	2019	2020	2021	2022
		TOTAL DIGEST VALUE	2,398,164,735	2,645,480,237	2,837,449,075	3,158,690,528	3,756,383,035	4,233,948,370
		TOTAL M&O TAXES LEVIED	$24,271,407	$26,833,899	$28,255,349	$30,677,795	$32,996,717	$36,429,586
		Net Tax $ Increase		$2,562,492	$1,421,450	$2,422,445	$2,318,923	$3,432,868
		Net Tax % Increase		10.56%	5.30%	8.57%	7.56%	10.40%

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