Jackson County, Georgia
Executive Summary
Approved Budget for Fiscal Year 2025

September 16, 2024

General Information

- The millage for 2024 is 6.948 mills in the incorporated areas and 5.571 in the unincorporated areas. The 2024 millage includes a rollback reduction of 0.80 mills (full rollback of .404 plus additional 0.396) for incorporated and 0.60 mills (full rollback of 0.401 plus additional 0.199) 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 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 FY2025 approved General Fund budget is $88,425,163**, a decrease of $1,316,499 or (1.4%) from FY2024. The FY2025 Budget includes $13,194,270, in general government capital improvement projects.

- FY2025 total annual budget for all funds is $135,296,368 (General Fund, Special Revenue Funds, and Other Funds)
    - SPLOST VI will continue to pay $2,079,500 for the FY2021 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 FY2025 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 15% for FY2025.

    - Transfers out from the General Fund are $20,572,489, a decrease of ($11,180,374). Majority of this decrease is due to the payoff of debt in FY2024.

        i. Capital Projects/Improvements have been included in the FY2025 Budget. $13,184,270 will come from the General Fund, $960,000 will be funded by the Transfer Station and $340,000 will be funded by the Airport Authority.
        ii. FY2025 Debt Service funded by the General Fund is $3,151,949, a decrease of ($8,214,742) as noted above.
        iii. Public Safety Defined Benefit Retirement Plan contribution is $2,214,287 for FY2025, an increase of $531,355.

Capital Projects: Vehicles and Equipment

- Below is a list of vehicles, and other machinery & equipment approved for the FY2025 budget.

• GIS:	Drone - $18,500
• PROPERTY APPRAISAL:	4x4 Pickup (3) - $99,000
• IT:	Used Pickup Truck (2) - $50,000
• ELECTIONS:	SUV - $58,000
• FACILITIES MAINTENANCE:	Van (2) - $105,000
• SHERIFF:	Police Package SUV (10) - $650,000
• JCCI:	Zero turn Mowers (2) - $23,500 Flex-Wing Side Mower - $19,200 Tilt Skillet - $22,000
• JCCI FIRE BRIGADE:	UTV - $22,000 Turn Out Gear - $22,800
• PUBLIC WORKS:	Side Arm Mower - $230,000 Heavy Duty Crew Cab Pickup (2) - $112,000 Crew Cab 4x4 Pickup (2) - $90,000 Flat Bed Pickup - $63,000 Heavy Duty Flat Bed 4x4 Pickup - $72,000 Motor Grader - $279,000 Shoulder Widener - $122,270
• TRANSIT:	Shuttle Bus - $11,850 (10% COUNTY SHARE)
• FLEET MAINTENANCE:	Tire Changer (2) - $24,000 Wheel Balancer - $20,400
• PARKS AND RECREATION:	Mowers (4) - $50,000 Crew Cab Pickup - $50,000 Specialty Tractor w/ attachments - $80,000 Security Cameras - $55,000
• SENIOR CENTER:	SUV (used) - $25,000
• E911:	CAD Computer/Monitor replacements - $30,000
• EMA:	Replace 8 Weather Sirens - $79,500(25% grant match)
• EMS:	Ambulance (3) - $1,095,000
• TRANSFER STATION:	Wheeled Excavator - $304,000

Skid Steer Loader - $77,200
UTV - $18,800
SUV - $40,000
Security Camera upgrades - $20,000

- AIRPORT: Pickup Truck or SUV - $40,000

Capital Projects: Land, Infrastructure & Other Improvements

- Below is a list of land, infrastructure and other improvements approved for the FY2025 budget.
  - GIS: Street View Imagery Project - $17,000
  - FINANCE: Financial Management Software - $70,000
  - FACILITIES: Reroof old C.I. Building - $350,000
    Replace Cooling Tower @ Courthouse - $250,000
  - JCCI: Jail Management System/Lock System Upgrade - $105,000
  - PARKS & RECREATION: Historic Braselton Gym Renovations/Expansion -$1,000,000(Braselton will contribute $1,000,000)
    Hurricane Shoals Footbridge - $500,000
    New Lock & Key System - $35,000
  - AGRIGCULTURAL CENTER: Generator - $98,250 (25% GEMA grant match)
    Audio Visual upgrades - $250,000
  - ANIMAL CONTROL: Add 54 additional Kennels - $525,000
    HVAC for new addition - $250,000
  - JAIL: New HVAC Controls - $110,000
  - EMS: New Headquarters Station - $2,000,000
  - TRANSFER STATION: Renovations/Repair to existing tipping floor - $500,000
  - AIRPORT: Taxiway/Apron Expansion Projects - $200,000
    New Terminal Furnishings - $100,000
  - FLEET MAINTENANCE & PUBLIC WORKS: Fleet Maintenance/Public Works Facility - $4,000,000

Personnel

- The following positions have been approved in the FY2025 budget:
  - IT: Add Network Administrator
  - ELECTIONS: Increase pay for poll workers
  - COOPERATIVE EXTENSION: Upgrade Part Time Program Assistant to Full Time
  - FACILITIES: Add 2 Custodians
  - SHERIFF: Increase Bailiffs pay
  - CORRECTIONAL INSTITUTE: Add Corrections Counselor
  - ANIMAL CONTROL: Add Animal Control Officer/Rescue Coordinator
  - SUPERIOR COURT: Increase pay for Law Clerks
  - DISTRICT ATTORNEY: Increase pay for Assistant District Attorneys
  - SOLICITOR: Add Assistant Solicitor
  - PUBLIC WORKS: Add 2 Equipment Operators II/Correctional Detail Officers
  - PARKS & RECREATION: Add Facilities Maintenance Technician
Add Facilities Maintenance Technician mid-year
  - EMS: Add 4 Paramedics
  - TRANSFER STATION: Add Correctional Detail Officer
Add Equipment Operator mid-year
  - AIRPORT: Add Maintenance Technician

Other Information

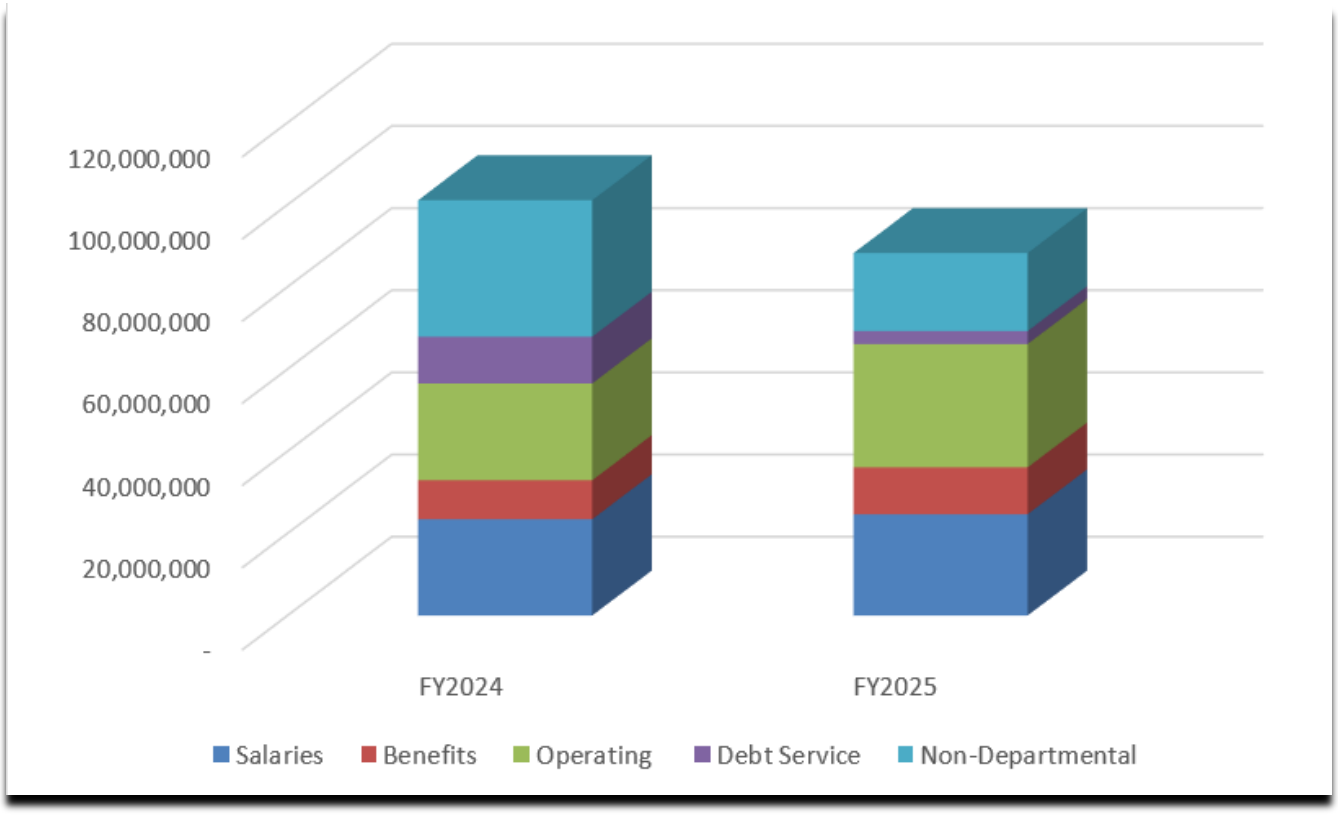
- The total Fund Balance, based on budget, at the end of FY2025, is projected to equal approximately $33,130,572, which will cover the requirement of 25% of expenditures in reserves. The aforementioned amounts are based on budget forecasting.

- FY2025 employees' share of health insurance will increase 15% per tier.

FY2025 General Fund Budget at a Glance

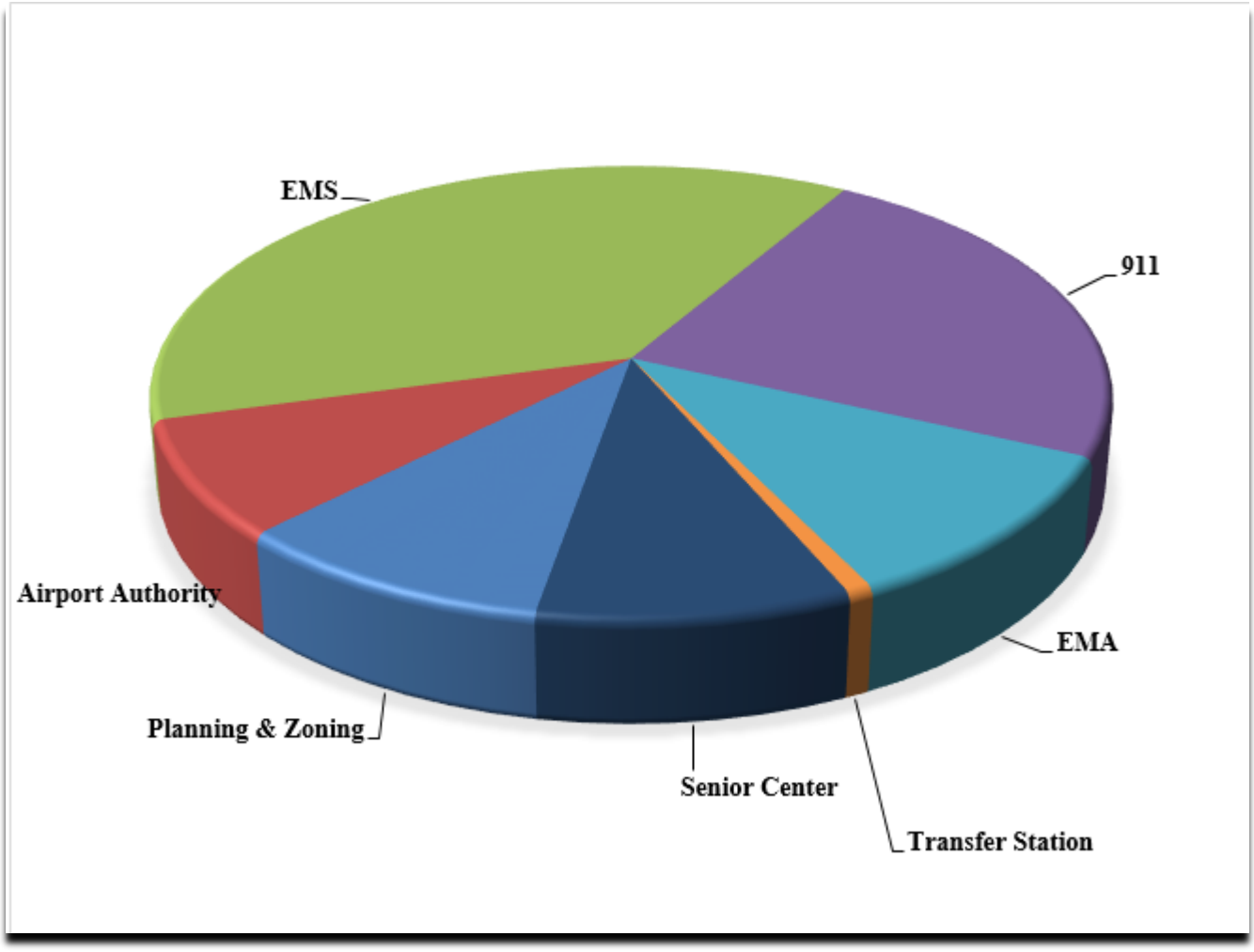
	2024 Budget	2025 Budget	Percent of Total	Difference 2025-2024	Percent Change
Salaries	$ 23,436,174	$ 24,650,122	27.94%	$ 1,213,948	5.18%
Benefits	9,503,920	11,414,430	12.94%	1,910,510	20.10%
Operating *	23,579,905	30,038,658	34.04%	6,458,753	27.39%
Debt Service	11,366,691	3,151,949	3.57%	(8,214,742)	-72.27%
Non-Departmental	33,221,663	18,979,340	21.51%	(14,242,323)	-42.87%
Total	**$101,108,353**	**$ 88,234,499**	**100.00%**	**$(12,873,854)**	**-12.73%**

Note: Non-Departmental is a combination Transfers Out, Independent Agencies and Fund Balance.
Debt Service Transfers Out of Genergal Fund shown on a separate line above. Totaled together on page 13.



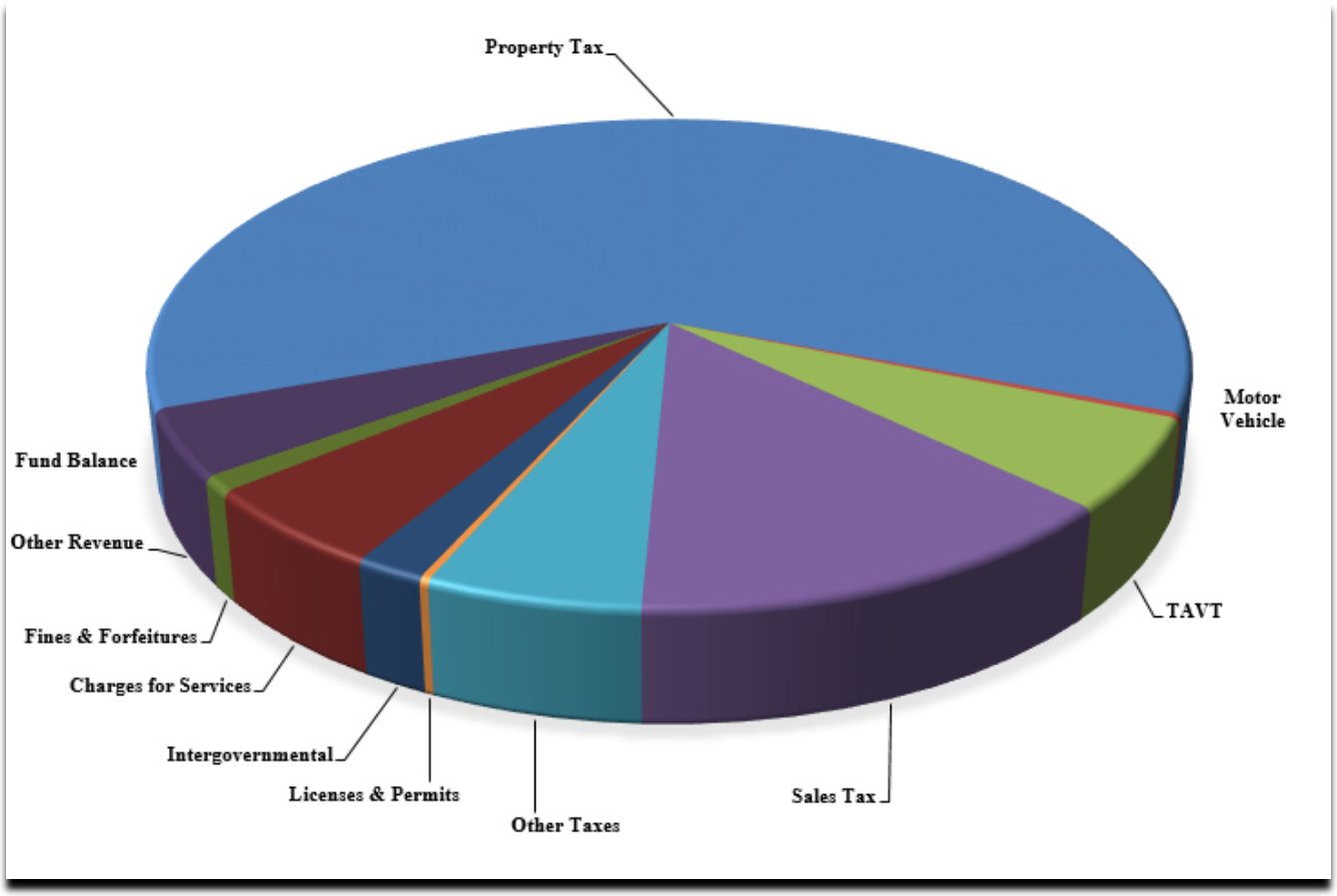
FY2025 General Fund Transfers Out

	2024 Budget	2025 Budget	Percent of Total	Difference 2025-2024	Percent Change
Planning & Zoning	$ 326,972	$ 500,490	2.43%	$ 173,518	53.07%
Airport Authority	244,512	426,928	2.08%	182,416	74.60%
EMS	1,895,762	1,957,470	9.51%	61,708	3.26%
911	1,177,206	1,209,979	5.88%	32,773	2.78%
EMA	573,910	561,021	2.73%	(12,889)	-2.25%
Transfer Station	3,181,044	39,072	0.19%	(3,141,972)	-98.77%
Senior Center	379,766	481,310	2.34%	101,544	26.74%
Capital Projects	12,607,000	12,244,270	59.52%	(362,730)	-2.88%
Debt Service	11,366,691	3,151,949	15.32%	(8,214,742)	-72.27%
Total	**$ 31,752,863**	**$ 20,572,489**	**100.00%**	**$(11,180,374)**	**-35.21%**



FY2025 General Fund Revenues by Source

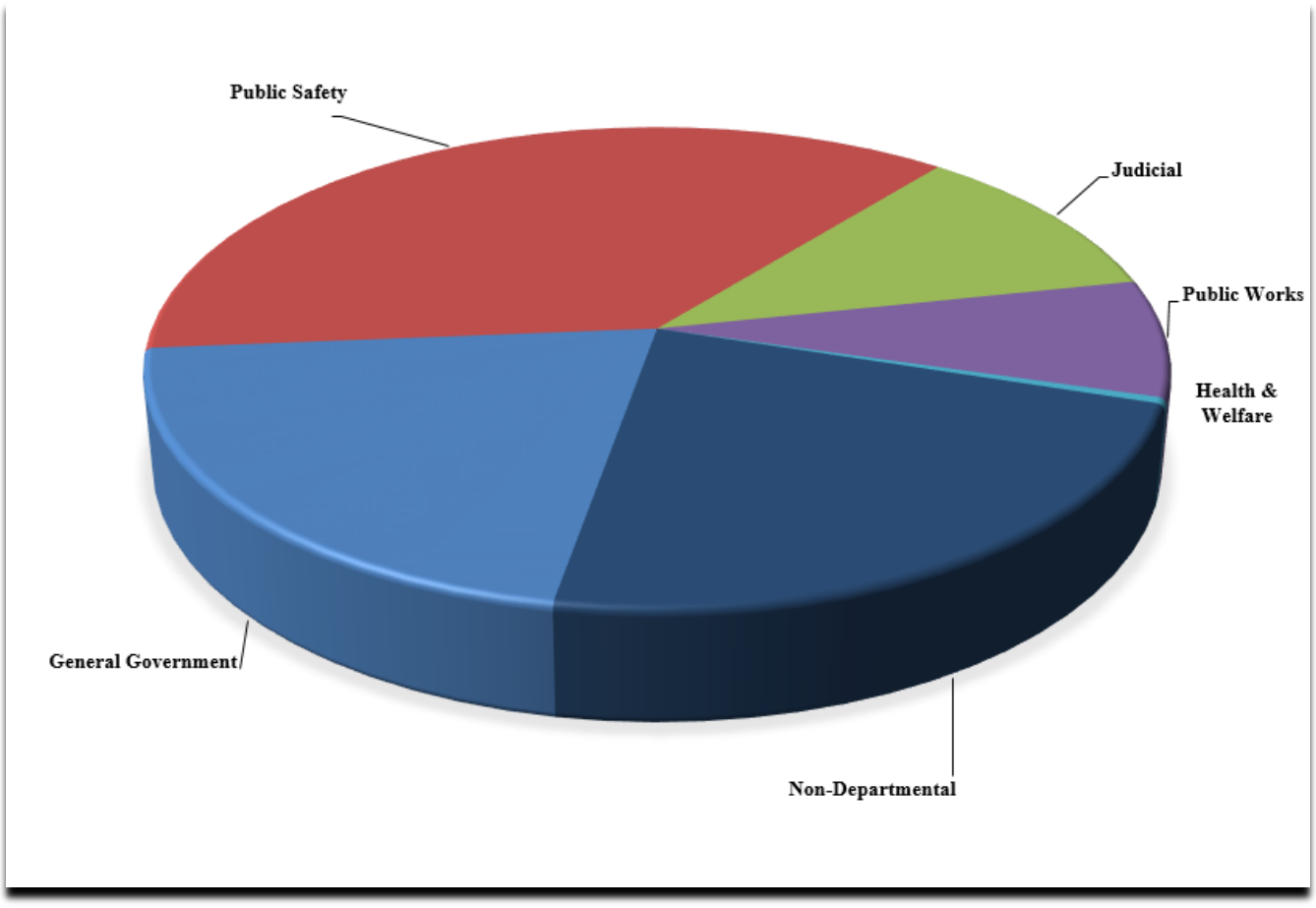
	2024 Budget	2025 Budget	Percent of Total	Difference 2025-2024	Percent Change
Property Tax	$ 53,682,641	$ 56,434,816	61.38%	$ 2,752,175	5.13%
Motor Vehicle	312,000	300,000	0.33%	(12,000)	-3.85%
TAVT	5,000,000	5,500,000	5.98%	500,000	10.00%
Sales Tax	11,000,000	12,500,000	13.59%	1,500,000	13.64%
Other Taxes	5,225,000	5,325,000	5.79%	100,000	1.91%
Licenses & Permits	237,500	232,500	0.25%	(5,000)	-2.11%
Intergovernmental	1,609,000	1,730,000	1.88%	121,000	7.52%
Charges for Services	4,077,000	4,953,140	5.39%	876,140	21.49%
Fines & Forfeitures	946,000	946,500	1.03%	500	0.05%
Other Revenue	2,364,985	4,028,500	4.38%	1,663,515	70.34%
Total Revenues	84,454,126	91,950,456	100.00%	7,496,330	8.88%
Other Financing Sources					
Fund Balance	5,287,536	-	0.00%	(5,287,536)	100.00%
Total	**$ 89,741,662**	**$ 91,950,456**	**100.00%**	**$ 2,208,794**	**2.46%**



FY2025 General Fund Expenditures by Function

	2024 Budget	2025 Budget	Percent of Total	Difference 2025-2024	Percent Change
General Government	$ 11,275,450	$ 12,351,675	14.00%	$ 1,076,225	9.54%
Public Safety	21,052,361	21,894,605	24.81%	842,244	4.00%
Judicial	5,756,400	6,411,621	7.27%	655,221	11.38%
Public Works	4,119,724	4,654,102	5.27%	534,378	12.97%
Health & Welfare	247,648	238,752	0.27%	(8,896)	-3.59%
Parks & Recreation	2,495,786	3,639,907	4.13%	1,144,121	45.84%
Non-Departmental	13,041,430	13,471,348	15.27%	429,918	3.30%
Total Expenditures	57,988,799	62,662,010	71.02%	4,673,211	8.06%
Other Financing Sources					
Transfer Out	31,752,863	25,572,489	28.98%	(6,180,374)	0.00%
Total	**$ 89,741,662**	**$ 88,234,499**	**100.00%**	**$ (1,507,163)**	**-1.68%**

Note: Non-Departmental is a combination of Independent Agencies and Non-Departmental expenditures.
Transfers Out includes additional capital of $3,000,000 and additional pension of $2,000,000.



FY2025 Bond Debt Service and Funding Source

	2025
Debt Payments Funded by Debt Service Fund	
2019 IDA Bonds	1,470,849
2013 COPS refunding (final refunding of courthouse lease purchase)	772,500
2015 A Bonds (partial refunding of 2007A)	72,400
2023 COPS refunding (of 2013 & 2022 - courthouse lease purchase)	836,200
	$ 3,151,949
Debt Payments Funded by SPLOST VI	
2021 Revneue Bonds (Public Safety Radio)	2,079,500
	$ 2,079,500
Total Bond Debt Payments for FY2025	**$ 5,231,449**

Debt Service Fund Bonded Debt (Funded by the General Fund through Transfer Outs) shown above = 0.078452 mills of property tax

FY2025 Summary of Recommended Budgets By Fund and Department

	General Fund	Special Revenue Fund	Other Funds	Total All Funds
Revenues				
Property Tax	$ 56,434,816	$ -	$ -	$ 56,434,816
Motor Vehicle	300,000	-	-	300,000
TAVT	5,500,000	-	-	5,500,000
Sales Tax	12,500,000	-	-	12,500,000
Other Taxes	5,325,000	10,000	-	5,335,000
Licenses & Permits	232,500	3,695,800	-	3,928,300
Intergovernmental Revenue	1,730,000	889,800	-	2,619,801
Charges for Services	4,953,140	9,917,852	10,467,264	25,338,256
Fines & Forfeitures	946,500	16,000	-	962,500
Other Revenue	4,028,500	351,000	950,000	5,329,500
Total Revenues	**91,950,456**	**14,880,452**	**11,417,264**	**118,248,173**
Other Financing Sources				
Operating Transfer In	-	4,711,270	15,862,219	20,573,489
Use of Prior Year Fund Balance	-	-	-	-
Total Revenues & Other Sources	**91,950,456**	**19,591,722**	**27,279,483**	**138,821,662**
Expenditures				
General Government				
Board of Commissioners	413,919	-	-	413,919
County Manager	627,553	-	-	627,553
Elections	831,318	-	-	831,318
Finance	940,540	-	-	940,540
Information Technology	2,752,906	-	-	2,752,906
Geographic Information Systems	555,357	-	-	555,357
Human Resources	582,643	-	-	582,643
Tax Commissioner	954,349	-	-	954,349
Property Appraisal	1,216,786	-	-	1,216,786
Courthouse	365,600	-	-	365,600
Historic Courthouse	259,048	-	-	259,048
Facility Maintenance	1,668,711	-	-	1,668,711
Board of Equalization	33,100	-	-	33,100
Cooperative Extension Service	235,050	-	-	235,050
Agricultural Center	524,709	-	-	524,709
Administrative Building	85,000	-	-	85,000
Community Promotion	89,000	-	-	89,000
Commerce Service Center	34,800	-	-	34,800
Protective Inspection	-	1,174,000	-	1,174,000
Code Compliance	190,450	-	-	190,450
Planning & Zoning	-	670,490		670,490
Impact Fees		2,521,800		2,521,800
Hotel Motel - Tourism		10,000		10,000
Total General Government	**12,360,839**	**4,376,290**	**-**	**16,737,129**
Public Safety				
Sheriff	9,568,689	-	-	9,568,689
Jail	7,371,555	-	-	7,371,555
Coroner	103,483	-	-	103,483
EMS/Ambulance	-	9,805,322	-	9,805,322

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FY2025 Summary of Recommended Budgets By Fund and Department

	General Fund	Special Revenue Fund	Other Funds	Total All Funds
Expenditures - Continued				
Public Safety - Continued				
E-911	-	3,109,979	-	3,109,979
Emergency Management Agency	-	601,021	-	601,021
Correctional Institute	3,827,782	-	-	3,827,782
J.C.C.I Fire Brigade	121,550	-	-	121,550
Firemens' Association	64,000	-	-	64,000
Animal Control	837,546	-	-	837,546
Opioid Settlement Fund	-	350,000		350,000
Total Public Safety	**21,894,605**	**13,866,322**	-	**35,760,926**
Judicial				
Superior Court	631,501	-	-	631,501
Clerk of Court	1,229,401	-	-	1,229,401
Law Library	-	16,000	-	16,000
State Court	316,606	-	-	316,606
Probate Court	493,923	-	-	493,923
Drug Court	-	321,000	-	321,000
Juvenile Court	876,567	-	-	876,567
District Attorney	896,248	-	-	896,248
Victims' Assistance	176,662	-	-	176,662
Solicitor General	705,541	-	-	705,541
Magistrate Court	339,172	-	-	339,172
Public Defender	750,000	-	-	750,000
Total Judicial	**6,415,621**	**337,000**	-	**6,752,621**
Public Works				
Road Department	3,395,460	-	-	3,395,460
Fleet Maintenance	1,258,642	-	-	1,258,642
Total Public Works	**4,654,102**	-	-	**4,654,102**
Health & Welfare				
Airport	-	-	834,192	834,192
Transfer Station	-	-	10,099,072	10,099,072
Senior Center	-	1,012,110	-	1,012,110
Jackson County Transport	238,752	-	-	238,752
Total Health & Welfare	**238,752**	**1,012,110**	**10,933,264**	**12,184,126**
Parks & Recreation				
Recreation	3,641,407	-	-	3,641,407
Total Parks & Recreation	**3,641,407**	-	-	**3,641,407**
Subtotal Expenditures	**49,205,326**	**19,591,722**	**10,933,264**	**79,730,311**

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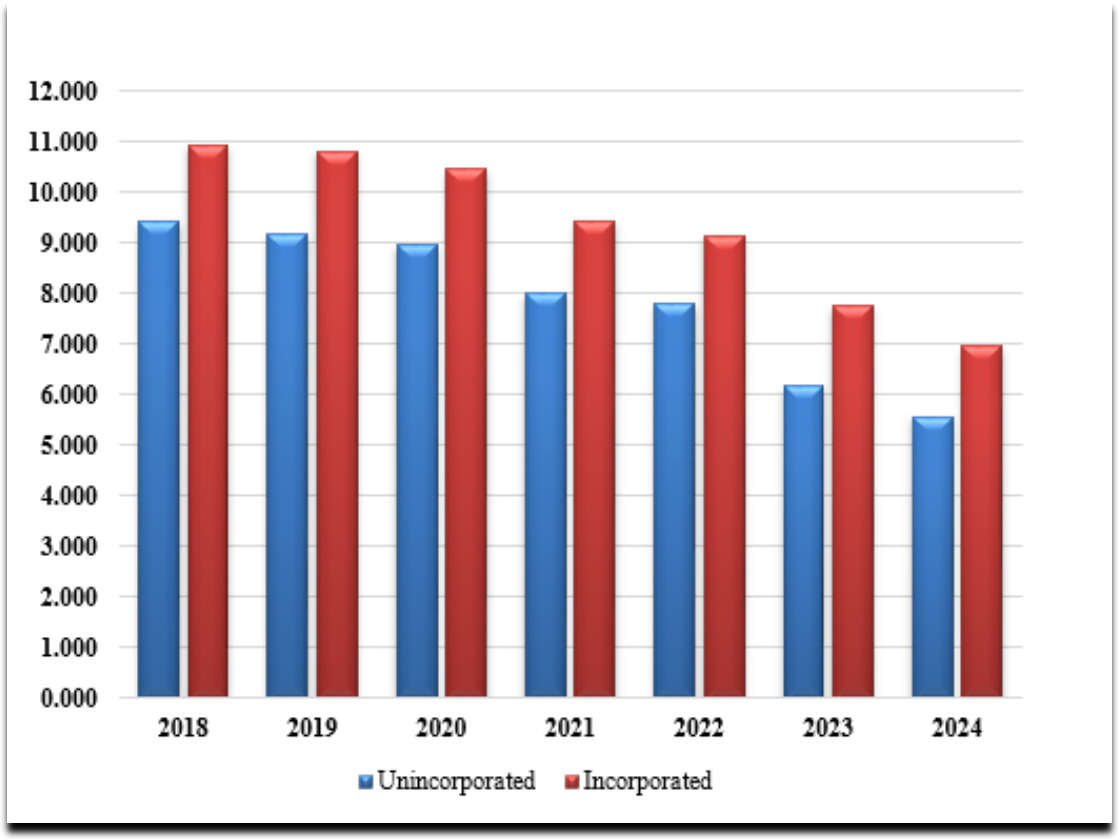
FY2025 Summary of Recommended Budgets By Fund and Department

	General Fund	Special Revenue Fund	Other Funds	Total All Funds
Expenditures - Continued				
Independent Agencies	1,558,800	-	-	1,558,800
Non-Departmental	12,087,549	-	-	12,087,549
Total Expenditures	62,851,675	19,591,722	10,933,264	93,376,660
Capital Projects	-	-	13,194,270	13,194,270
Additional Capital Contribution	3,000,000			3,000,000
Pension Contribution	2,000,000			2,000,000
Debt Service	-	-	3,151,949	3,151,949
Other Financing Uses: Operating Transfers Out	20,573,489	-	-	20,573,489
Total Expenditures & Other Financing Uses	88,425,163	19,591,722	27,279,483	135,296,368
Excess of Revenues Over Expenditures	$ 3,525,293	$ -	$ -	$ 3,525,293

Fund Balance	
Expected Total Fund Balance/Net Assets	
Beginning of Year - Total Fund Balance	51,968,896
Unassigned Fund Balance	33,130,572
Net Change in Fund Balance in Budget	-
Expected Fund Balance/Net Assets End of Year - Total	51,968,896
Expected Fund Balance/Net Assets End of Year - Assigned, Unassigned	33,130,572

County Millage Rates 2018 - 2024

	2018	2019	2020	2021	2022	2023	2024
Unincorporated	9.416	9.166	8.950	8.000	7.800	6.171	6.171
Incorporated	10.933	10.813	10.447	9.428	9.138	7.748	7.748



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 16, 2024** at **6:00pm** 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 2023 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

		UNINCORPORATED	2019	2020	2021	2022	2023	2024
UNINCORPORATED AREA	VALUE	Real & Personal	1,766,333,206	1,853,245,334	2,140,021,135	2,364,963,267	3,300,312,842	3,620,360,495
		Motor Vehicles	27,795,850	25,581,170	21,805,118	20,707,630	24,292,640	24,167,050
		Mobile Homes	5,111,603	5,223,703	4,301,664	5,373,836	8,296,922	8,499,366
		Timber - 100%	400,284	250,190	318,256	564,352	139,604	364,630
		Heavy Duty Equipment	0	0	0	0	0	0
		Gross Digest	1,799,640,943	1,884,300,397	2,166,446,173	2,391,609,085	3,333,042,008	3,653,391,541
		Less Exemptions	326,667,326	333,835,859	315,014,275	369,056,423	585,673,230	540,026,766
		NET DIGEST VALUE	**1,472,973,617**	**1,550,464,538**	**1,851,431,898**	**2,022,552,662**	**2,747,368,778**	**3,113,364,775**
	RATE	Gross Maintenance & Operation Millage	13.9000	13.9000	11.9000	11.8360	12.2880	8.8200
		Less Rollbacks (Local Option Sales Tax & Insurance Premium)	4.7340	4.9500	3.8400	3.9500	6.1170	3.0500
		NET M&O MILLAGE RATE	**9.1660**	**8.9500**	**8.0600**	**7.8000**	**6.1710**	**5.7700**
	TAX	**NET M&O TAXES LEVIED**	**$13,501,276**	**$13,876,658**	**$14,922,541**	**$15,775,911**	**$16,954,013**	**$17,964,115**
		INCORPORATED	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
INCORPORATED AREA	VALUE	Real & Personal	1,721,509,125	1,953,257,285	2,285,769,069	2,679,266,842	3,894,794,484	4,514,308,104
		Motor Vehicles	15,848,600	13,760,770	11,876,660	11,283,710	12,729,960	13,861,760
		Mobile Homes	1,706,232	1,712,059	1,707,912	1,896,701	2,639,731	2,562,936
		Timber - 100%	4,937	46,140	0	0	38,820	0
		Heavy Duty Equipment	0	0	0	0	0	0
		Gross Digest	1,739,068,894	1,968,776,254	2,299,353,641	2,692,447,253	3,910,202,995	4,530,732,800
		Less Exemptions	374,593,436	360,550,264	394,402,504	481,051,545	975,216,895	1,043,176,617
		NET DIGEST VALUE	**1,364,475,458**	**1,608,225,990**	**1,904,951,137**	**2,211,395,708**	**2,934,986,100**	**3,487,556,183**
	RATE	Gross Maintenance & Operation Millage	13.9000	13.9000	11.9000	11.8510	12.3430	9.2940
		Less Rollback (Local Option Sales Tax)	3.0870	3.4530	2.4120	2.5900	4.5950	1.9500
		NET M&O MILLAGE RATE	**10.8130**	**10.4470**	**9.4880**	**9.1380**	**7.7480**	**7.3440**
	TAX	**NET M&O TAXES LEVIED**	**$14,754,073**	**$16,801,137**	**$18,074,176**	**$20,207,734**	**$22,740,272**	**$25,612,613**
TOTAL COUNTY		**TOTAL COUNTY**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
		TOTAL DIGEST VALUE	2,837,449,075	3,158,690,528	3,756,383,035	4,233,948,370	5,682,354,878	6,600,920,958
		TOTAL M&O TAXES LEVIED	$28,255,349	$30,677,795	$32,996,717	$35,983,645	$39,694,285	$43,576,727
		Net Tax $ Increase		$2,422,445	$2,318,923	$2,986,927	$3,710,640	$3,882,442
		Net Tax % Increase		8.57%	7.56%	9.05%	10.31%	9.78%

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