Jackson County FY2026 Annual Budget Document

Operating and Capital



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Special Acknowledgements

Board of Commissioners

Kevin Poe, County Manager

Gina Roy, Assistant County Manager

Department Directors and Supervisors

Budget Preparation and Presentation

Alisha Gamble, Finance Director

Kenneth Morris, Budget and Purchasing Manager

Chase Culpepper, Capital Projects and Assets Financial Analyst

FY2026 Approved Budget Resolution

RESOLUTION
25-011

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, 2025, and ending December 31, 2025.

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, 2025, and ending December 31, 2025, 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 15th day of September 2025.

COUNTY OF JACKSON, GEORGIA

Marty Clarke

CHAIRMAN

ATTEST:

Erena Johnson

DEPUTY CLERK

JACKSON COUNTY GEORGIA

Reader's Guide

Purpose of This Guide

The Reader's Guide is designed to help residents, elected officials, and community partners understand the structure, content, and use of the County's Annual Budget. The goal is to make the budget accessible, transparent, and easy to navigate for all readers — whether you are a first-time visitor or a regular participant in the county's financial planning process.

1. What the Budget Is

The County Budget is the financial plan for the fiscal year (January 1 – December 31). It outlines how the county expects to collect and spend public funds to provide essential services such as public safety, roads, health, recreation, and general government administration. The budget is both a policy document (expressing goals and priorities), a financial plan, and a management tool.

2. How to Use This Document

The budget is organized into several key sections:

- Introduction & Reader's Guide: Overview of the budget process, structure, and key terms.
- Budget Message: A letter from the County Manager summarizing major initiatives, economic conditions, and financial challenges.
- Organizational Overview: Describes the county's mission, vision, strategic goals, and organizational structure.
- Financial Summaries: High-level charts showing total revenues, expenditures, fund balances, and long-term trends.
- Departmental Budgets: Detail of funding by department and program, including staffing levels, performance measures, and notable changes.
- Capital Improvement Plan (CIP): Planned investments in infrastructure and major equipment over multiple years.
- Appendices: Supporting data, policies, and glossary of terms.

3. Understanding the Budget Structure

The budget is divided by funds, departments, and functions:

- Funds: Separate accounting entities (e.g., General Fund, SPLOST Fund, Enterprise Funds).
- Departments: Operating units (e.g., Sheriff's Office, Public Works, Solid Waste).
- Functions: Broad service categories (e.g., Public Safety, Human Services, General Government).

Each fund must balance — total resources must equal total uses.

4. Key Budget Terms

- Revenue: Money the county receives (taxes, fees, grants).
- Expenditure: Money the county spends to provide services.
- Fund Balance: The difference between what the county owns and owes in a specific fund; sometimes referred to as reserves.
- Millage Rate: The property tax rate applied to assessed value.
- Capital Outlay: Major purchases or construction projects with long-term value.

A full glossary is available in the appendix.

5. The Budget Process

1. Department Requests: Each department submits funding needs.
2. Review & Recommendations: Finance staff and the County Manager review requests.
3. Public Hearings: Residents have opportunities to comment on the proposed budget.
4. Adoption: The Board of Commissioners approves the final budget before the start of the fiscal year.
5. Monitoring & Reporting: The Finance Department monitors expenditures and reports results through quarterly and annual reports.

6. Citizen Engagement

Public participation is encouraged throughout the process. Residents can:

- Attend budget workshops and hearings.
- View documents online at the County's website.
- Provide input through surveys or contact with commissioners.

Transparency and accountability are at the core of our budgeting practices.

7. Contact Information

For questions or additional information about this document, please contact:

Finance Department
Jackson County Board of Commissioners
1465 Jackson Parkway, Jefferson, GA 30549

706-367-6313
agamble@jacksoncountygov.com
www.jacksoncountygov.com

Purpose of Budget

The following information is provided to assist the reader in understanding the purpose of this approved budget document in addition to locating information. Jackson County's Approved FY 2026 Annual Budget includes financial and service delivery information combined with policy statements in a means designed to easily communicate the information to the reader. The FY 2026 Approved Budget was designed to meet the following four objectives.



The Budget as a Policy Document

Purpose of Budget Image

As a policy document, the Budget indicates what services the County will provide during the next year as well as the level of services and the reasons for their provision. The Transmittal Letter summarizes the County's long and short-term concerns, financial situations, and how the Budget will address specific issues in FY 2026. Provided within each Departmental Summary are Department priorities and goals. Specific policies are addressed in the Financial Policies section.

The Budget as an Operations Guide

As an operations guide, the Budget indicates how departments and funds are organized to provide services to the citizens of Jackson County and visitors to the community. Approved changes for FY 2026 are summarized in the Transmittal Letter and detailed within each Fund, Department Summary & Financial Trends, Personnel Summary, and Departmental Summary sections. Each Departmental Summary section will include the following information: department mission statement; a description of the department; goals; objectives; tasks; performance measures; approved budgetary additions and/or deletions; line-item history; year-end projections; and approved funding for FY 2026.



The Budget as a Financial Plan



As a financial plan, the Budget summarizes and details the cost to the taxpayers for current and approved levels of service in addition to how the service will be funded. The document begins with the adopting ordinance which summarizes the revenue and expenditures at the fund level for the FY 2026 Approved Budget. The Transmittal Letter includes a description of major revenue sources for each fund, expected receipts, and summaries of approved expenditures. The reader will find detailed financial information within the Funds, Department Summary, and Financial Trends sections in addition to data found within each Departmental Summary. Such information is typically listed in five columns: 2022 Actual; 2023 Actual; 2024 Actual; 2025 Approved Budget; and 2026 Approved Budget. This Budget includes several transfers from the General Fund to the following Special Revenue Funds: E911; Emergency Management Agency; Senior Center; Parks and Recreation; Ambulance Service; Keep Jackson Beautiful; Public Development; Component Units: Health Department, Airport, Jackson County Water & Sewerage Authority; Debt Service Fund; and the Transfer Station Enterprise Fund.

The Budget as a Communications Device

The Budget is designed to be user-friendly with summary information within the text, charts, tables, and graphs. A glossary of financial terms is included for the reader's reference. Additionally, a Table of Contents provides a listing of each section within this document as well as their corresponding page numbers. Should the reader have any questions regarding Jackson County's Approved FY 2026 Budget, he or she may contact the Finance Department at (706) 367-6306 or (706) 367-6313.



Transmittal Letter

Dear Residents and Stakeholders,

I am pleased to present the Approved Budget for Fiscal Year 2026 for Jackson County. This budget reflects our ongoing commitment to providing quality services, managing County resources responsibly, and planning for the future of our growing community.

Budget Highlights

- The **General Fund budget** is **$96.8 million**, a 5% increase over last year. Across all funds, the total budget is **$149.2 million**, supporting day-to-day operations, roads, parks, public safety, and other essential services.
- The County continues to invest in **capital projects**, including roads, parks, and public safety facilities, with total funding of **$24.5 million** from all sources.
- A **5% cost-of-living adjustment** is recommended for all County employees, helping retain and attract skilled staff.
- Health insurance costs are expected to increase by 12%, with additional funding included to ensure stability and coverage for all employees.

Taxes and Revenue

For 2025, the millage rate is **6.748 mills** for incorporated areas and **5.371 mills** for unincorporated areas, both reflecting a small rollback reduction. The modest increase in property tax revenue is driven primarily by new growth and updated property values.

Financial Responsibility

The County maintains a strong financial position, with reserves meeting required levels and ongoing efforts to improve efficiency, consolidate services, and use taxpayer dollars wisely.

This budget reflects Jackson County's dedication to serving our residents, supporting economic growth, and planning for a sustainable future. We remain committed to transparency, accountability, and providing the high-quality services our community expects and deserves.

Sincerely,
Gina Roy
County Manager
Jackson County, Georgia

Basis of Budgeting

This section provides summary budget information by fund for revenues and expenditures. A fund is an individual accounting entity that segregates expenditures, revenues, and other transactions for a specific group of activities.

The term “basis of accounting” refers to that point in time when revenues and expenditures are recognized in the accounts and reported in the financial statements. The basis of accounting relates to the timing of the measurements made, regardless of the particular measurement focus being applied.

The accounting policies utilized by the county are in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The county uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

The basic unit of organization and operation within the county exists at the “fund” level. Consistent with this operational concept, the county’s accounting system also employs the “fund” as the basic budgetary and accounting entity.

A fund is a separate accounting entity with a self-balancing set of accounts. Funds are further classified into distinct categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate “fund types.”

Governments use the same accounting as private-sector businesses for proprietary funds and trust funds with the measurement focus of the operating statement on changes in economic resources (i.e., changes in total net assets). Such changes are recognized as soon as the underlying event or transaction has occurred, regardless of the timing of related cash flows (i.e., the accrual basis of accounting). Thus, proprietary and similar trust funds recognize revenues as soon as they are earned and expenses as soon as a liability is incurred, just like private-sector businesses.

However, governments account for governmental funds and expendable trust funds differently than businesses. The measurement focus is on changes in current financial or expendable resources to the extent that they are normally expected to impact near-term cash flows (i.e., the modified accrual basis of accounting.) Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are “measurable and available.”) “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period.

The **General Fund** is the principal fund of the county; it supports the majority of basic governmental services. Property and sales tax revenue are the chief funding sources for the General Fund. Additionally, the General Fund Budget is used to account for all financial resources, unless they are required to be accounted for within another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources. Typically, federal and state grants fall within this category. These funds include:

- Emergency Telephone System (E911)
- Emergency Services / Ambulance
- Protective Inspection / Planning & Zoning
- Parks & Recreation
- Keep Jackson Beautiful
- Fire Districts
- Law Library
- Jail Fund
- Senior Center

- Drug Enforcement
- Emergency Management Agency

The **Debt Service Fund** accounts for the financial resources and payment of General Obligation Debt. This debt relates to debt that was previously serviced in the General Fund within the various departments but has now been consolidated into a single fund by a department.

Capital Projects Funds are used to account for financial resources that are used during the acquisition of capital assets. They are also used to account for the construction of major capital projects that are not accounted for in the General Fund or other funds. This includes the Special Purpose Local Option Sales Tax Fund, Capital Projects – Other and the Community Development Block Grant Fund. Since a project-length budget is included within the grant document, a budget is not prepared for the Community Development Block Grant Fund.

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to a private business enterprise or where the governing body has identified a need to account for an operation in this manner. This fund includes the Solid Waste Disposal Facility.

Internal Service Funds are used when one County department provides services to other County departments. Instead of each department managing these services separately, the County groups them together to save money and improve efficiency.

For example, services like technology support, vehicle maintenance, or insurance are managed by Internal Service Funds. Each department that uses the service pays its share, so the true cost of providing these services is clear and fairly distributed.

This approach helps the County:

- Share resources efficiently.
- Plan ahead for equipment or system replacements.
- Keep department budgets focused on their core services to the community.

Trust and Custodial Funds are used to manage money that the County holds on behalf of others. The County does not own these funds—it acts as a caretaker to ensure the money is used for its intended purpose.

Examples include:

- Money collected for taxes or fees is later passed on to schools or other governments.
- Funds held for individuals, organizations, or specific programs that the County manages.

These funds help the County:

- Keep other people's money safe and organized.
- Make sure funds are used exactly as intended.
- Provide transparency and accountability in managing public resources.

Budgeting Process

Local government budgeting processes in Georgia generally follow a cyclical pattern with several key phases: budget preparation, legislative authorization, and budget execution or implementation. While these phases are distinct, they often overlap, especially during the budget year.

Jackson County's budget process typically starts in May and ends in September each year. For FY2026, the process opened in mid-March to allow more training and time for implementing the ClearGov budgeting tools. Below is a copy of our annual budget calendar for FY2026:



Jackson County Government
FY 2026 Approved Budget Calendar
** Note: Budget Calendar for advertisements may change slightly should a tax increase occur.*

Date(s)	Budget Process	Person/Department Responsible
Monday, May 5, 2025 - Friday, May 30, 2025	Time-frame departments have to fill out their budget packages	Finance Department All County Departments
Tuesday, June 2, 2025 – Friday, June 27, 2025	Budget Staff work to compile budget data and to prepare preliminary documents for Budget Meetings.	Finance Department
Tuesday, July 1, 2025 - Thursday, July 31, 2025	Administration will meet as needed with various Department Directors, Elected Officials, and Independent Agencies to discuss their respective budget requests.	County Manager Assistant County Manager
Thursday, August 21, 2025	Submit Notice of Budget Availability, Public hearing, Five-year history, and Notice of Increase to newspaper by noon. (Advertise in August 27, 2025 edition for September 8, 2025 special called meeting at 9:00 a.m.).	Finance Department
Thursday, August 28, 2025 (Labor Day Weekend)	Submit Notice of Budget Availability, Public hearing, Five-year history, and Millage Rate. (Advertise in September 3, 2025 edition for September 15, 2025 regular voting meeting)	Finance Department
Monday, September 8, 2025	Special Called Meeting at 9:00 a.m. for first reading of preliminary budget at Board of Commissioners meeting and millage rate hearing.	Board of Commissioners County Manager Assistant County Manager Finance Department
Monday, September 15, 2025	Regular Meeting at 6:00 p.m. to adopt FY 2026 budget and set millage rates.	Board of Commissioners County Manager Assistant County Manager
Friday, September 19, 2025	Tax Commissioner processes tax digest and delivers to State.	Board of Commissioners County Manager Tax Commissioner
Friday, October 10, 2025	Tax bills mailed out.	Tax Commissioner
Saturday, December 20, 2025	Payment of tax bills due.	Tax Commissioner
Thursday, January 1, 2026	FY 2026 Budget becomes effective.	Finance Department

Budget Development Process

Public budgeting is a mystery to most people. They are aware that the County Manager proposes a budget to the Board of Commissioners and that the Board of Commissioners makes decisions on taxes, and regarding which programs will receive financial support. The Budget Development Process begins when the Finance Department prepares a budget calendar. That calendar is sent to directors, supervisors, and coordinators. It establishes essential deadlines and tells who must do what, when. The calendar also guides the development of the budget and complies with the budget policy, as well as other policies of the Board.

In preparation for the FY26 operating budget, a request for FY26 budget information was sent to each department head and elected official on May 5, 2025. Access and training to the ClearGov budget platforms was shared with each director and administrator showing expenditures by line item with three years historical, 2025 appropriated budget, year-to-date actual and a blank request column for FY26. The budget manual also included a copy of Jackson County's strategic principles as set forth by the Board of Commissioners and County Manager; copies of the forms that were to be submitted for missions, goals, and objectives; performance measures; significant issues facing the department in FY26; requests for additional personnel; and project data sheets for capital expenditures.

Instructions and samples were included with access as well as a copy of each department's budget information as included in the Fiscal Year 2025 Budget Document. Each department was requested to provide justification for any line item requests that increased over the approved FY25 budget. Detailed information was also requested for line items such as travel and training, dues, maintenance contracts, operating leases, computers and software, vehicles, overtime and additional or redeployed positions.

All agencies of the government were requested to submit their FY26 requests for appropriations to the Finance Department on or before June 27, 2025, so that a budget could be prepared.

Budget work sessions were held with most department heads, elected officials and independent agencies that made an appropriations request which differed greatly from the FY25 budget. Representatives from the Finance department were present at each of the work sessions. Line items were reviewed by comparing historical expenditures and departmental knowledge of cost estimates to maintain current levels of service and or making improvements to those services. Current 2025 funds available were also reviewed in an effort to utilize 2025 funding to reduce or eliminate additional funding in 2026. The overall FY26 budget request was generally reduced during this process.

The budget was prepared by fund, function, department, and line item. It included information on past years', current year estimates, and requested appropriations for the next fiscal year. The Finance Director prepared estimates for the current and proposed fiscal year for all funds. Expenditure estimates for the current and proposed fiscal year were initially prepared by the responsible department head. However, all budget estimates were then reviewed by the County Manager, who made the final decision regarding the proposed budget.

After all funding requests had been reviewed, all departments were totaled by fund and revenue sources and were reviewed to estimate a tax millage rate required to fund those totals.

The proposed budget was presented to the government's Board of Commissioners for review on August 6, 2025. The Finance Department was given the task of reducing the proposed budget to avoid a substantial increase in the property tax millage rate or a major reduction in Fund Balance. Estimated revenues, other than property tax and various line items were revisited and adjusted accordingly by the Finance Department staff. After all adjustments had been made and a preliminary millage rate determined, the adjusted proposal was then submitted to the County Manager for his review and approval.

All required newspaper advertisements were made in the Jackson County newspaper designated for legal advertisements and public meetings were held according to State budget law.

The final proposed FY26 budget was adopted by the Jackson County Board of Commissioners on September 15, 2025, during a regular called meeting, which was also open to the public. The approved FY26 budget was entered in the County's financial program and a copy of each department's approved budget was distributed to them.

Budget adjustments during the year may be required due to situations that were unforeseen prior to the adoption of the budget. Department heads may request budget adjustments through the Finance Department provided that the budget adjustment does not increase the overall budget for that department. Any additional budget adjustments for an overall dollar increase must be approved by the Jackson County Commission.

Demographics

Understanding who lives and works in Jackson County helps guide our planning, budgeting, and delivery of services. Jackson County is a growing, vibrant community located in northeast Georgia, offering a mix of suburban neighborhoods, rural areas, and commercial centers.

This section provides key information about the County's population, including age, income, education, and employment trends. By looking at these demographics, the County can:

- Plan for infrastructure, roads, and public services that meet community needs.
- Support economic development and local businesses.
- Ensure services and programs reflect the diversity and growth of the County.

The data presented here highlights trends and insights that influence strategic decisions, helping Jackson County maintain a high quality of life for residents today and in the future.

Population

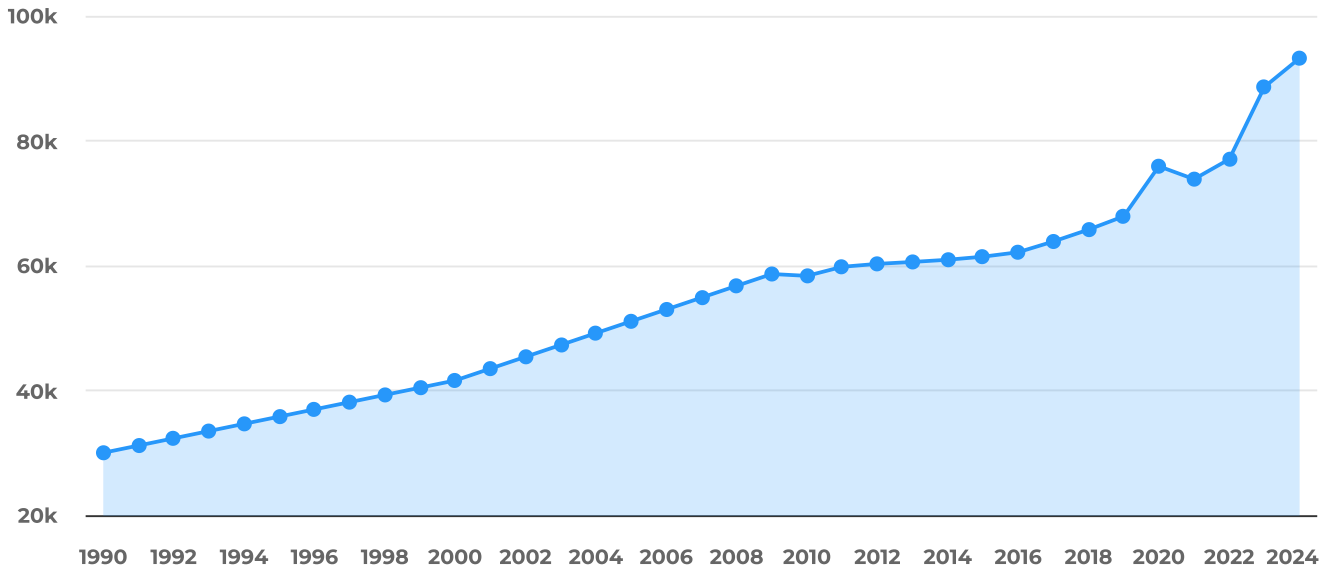
TOTAL POPULATION

93,221

5.20%
vs. 2023

GROWTH RANK

2 out of 159 Counties in Georgia



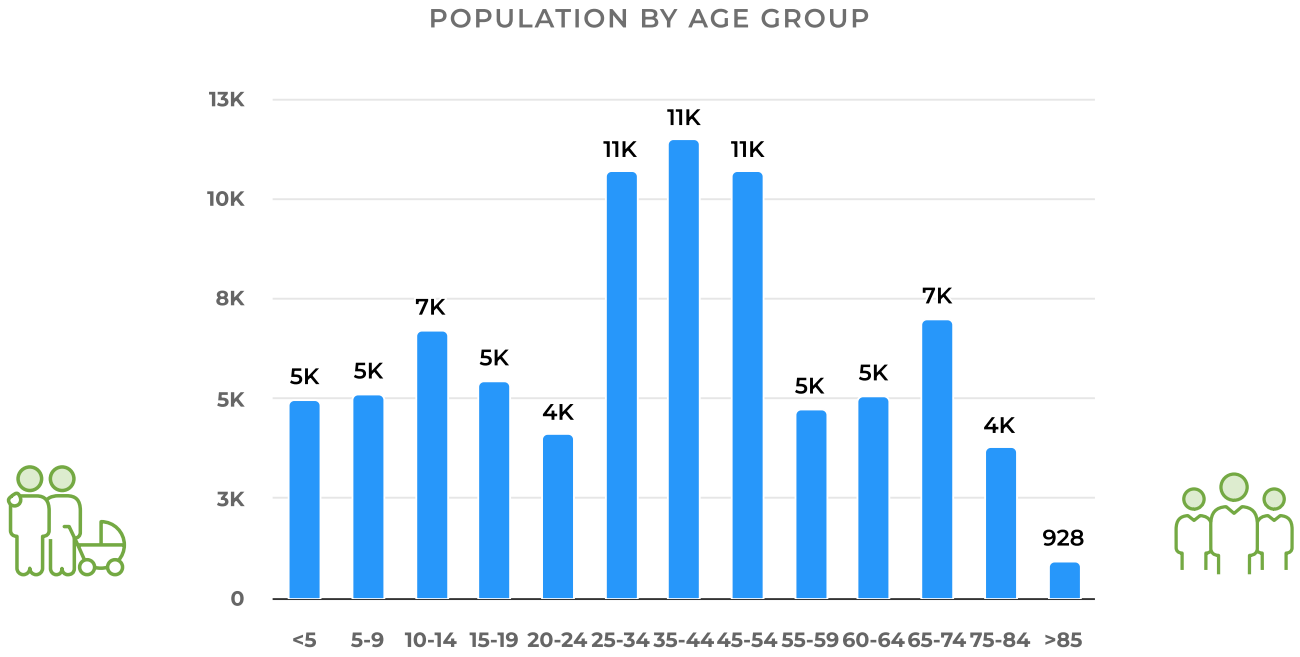
** Data Source: Client entered data for year 2024*

DAYTIME POPULATION

80,425

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

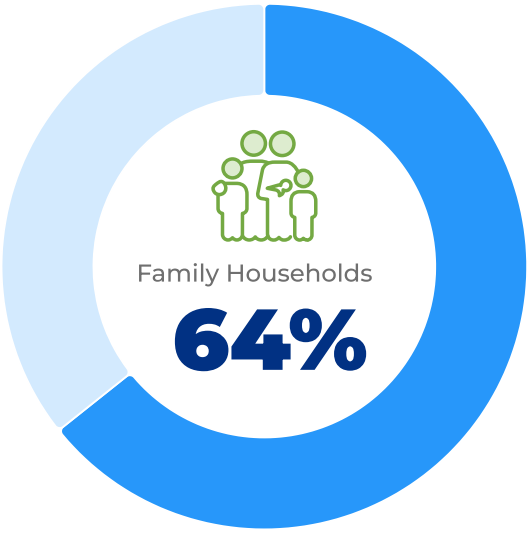
** Data Source: American Community Survey 5-year estimates*

Household

TOTAL HOUSEHOLDS

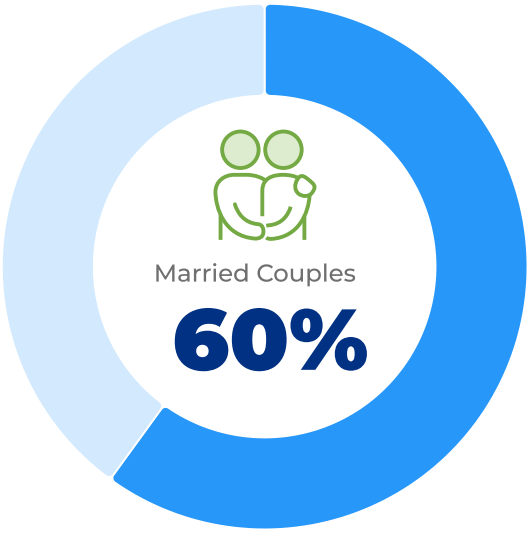
26,976

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



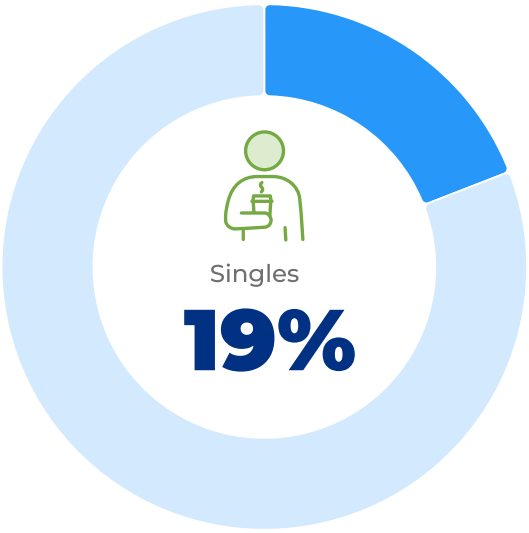
37%

higher than state average



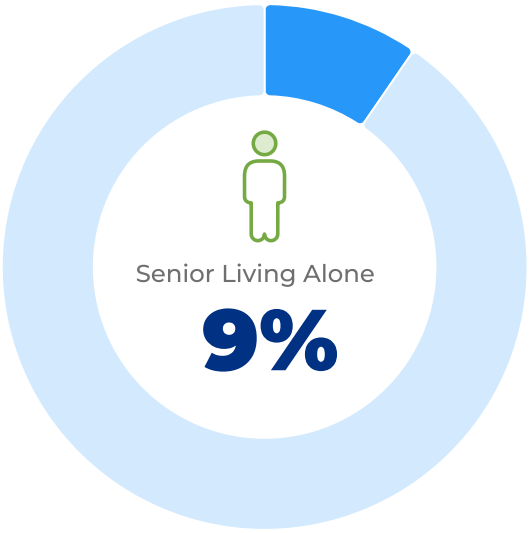
25%

higher than state average



-28%

lower than state average



-38%

lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

11%

-3.42%
lower than state average

Median income

$85,012

13.86%
higher than state average

Below $25,000

10%

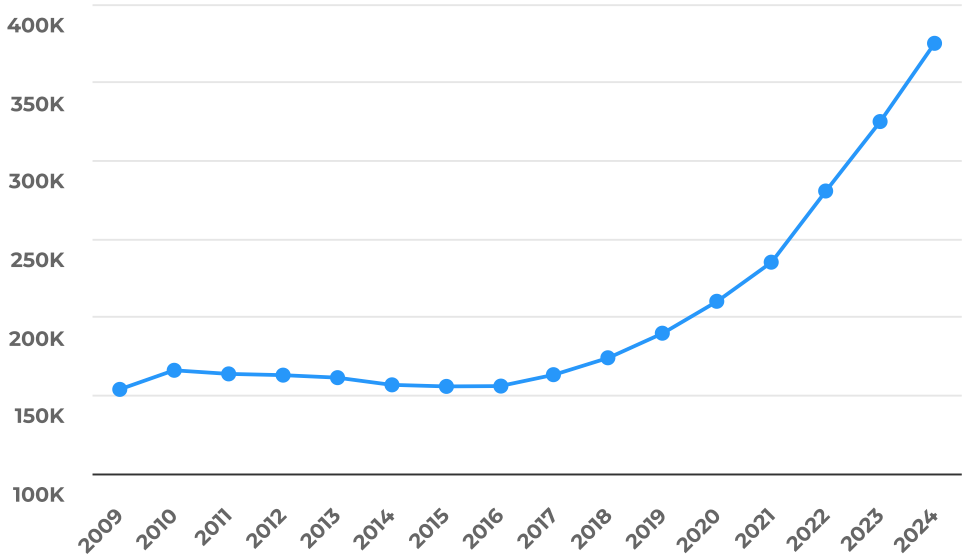
-35.43%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Housing

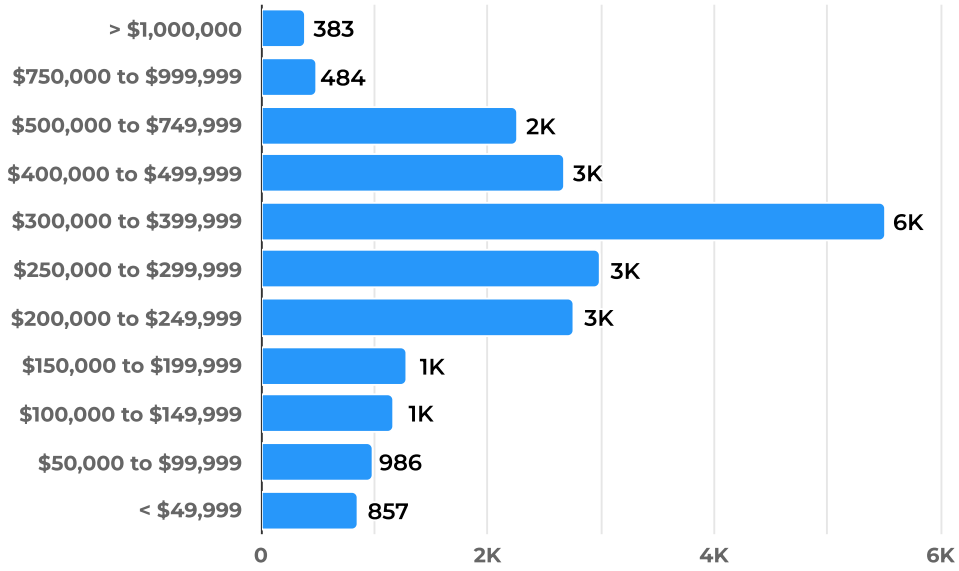
2024 MEDIAN HOME VALUE

$375,000



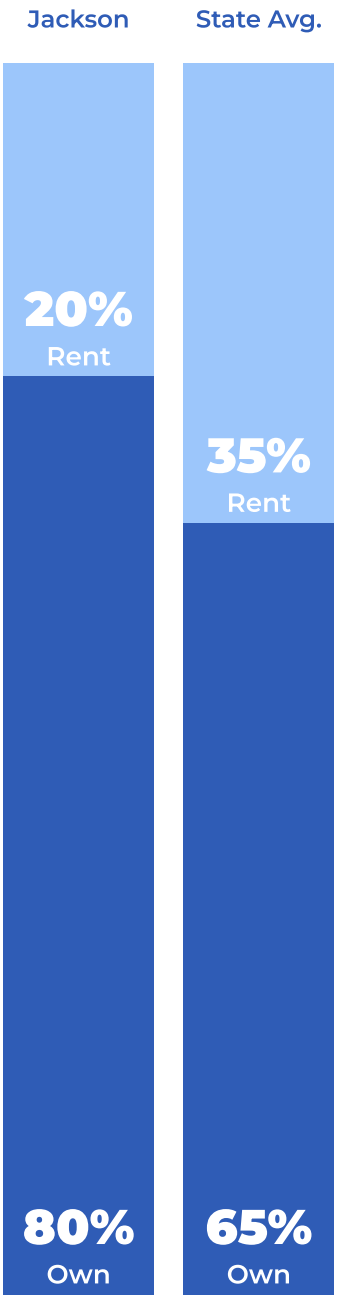
** Data Source: Jackson, GA 2024*

HOME VALUE DISTRIBUTION



** Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



** Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

Board of Commissioners

Jackson County is a political subdivision of the State of Georgia governed by a commission-manager form of government under which a six-member Board of County Commissioners is elected to serve as the legislative body for the county. The commission chairman is elected at-large, while the remaining five commissioners are elected by the geographical districts in which they reside. Elections for the district seats are staggered four-year terms, to provide some continuity on the Board of Commissioners.

The Board is responsible for establishing policy for county operations, enacting ordinances and resolutions to create and sustain a quality of life that promotes family, business, education, and leisure living.

https://www.jacksoncountygov.com/373/Board-of-Commissioners

Board of Commissioners By Position

Pictured from left to right:

Cole Elrod - Commissioner District 5

Marty Seagraves - Commissioner District 4

Marty Clark - Chairman

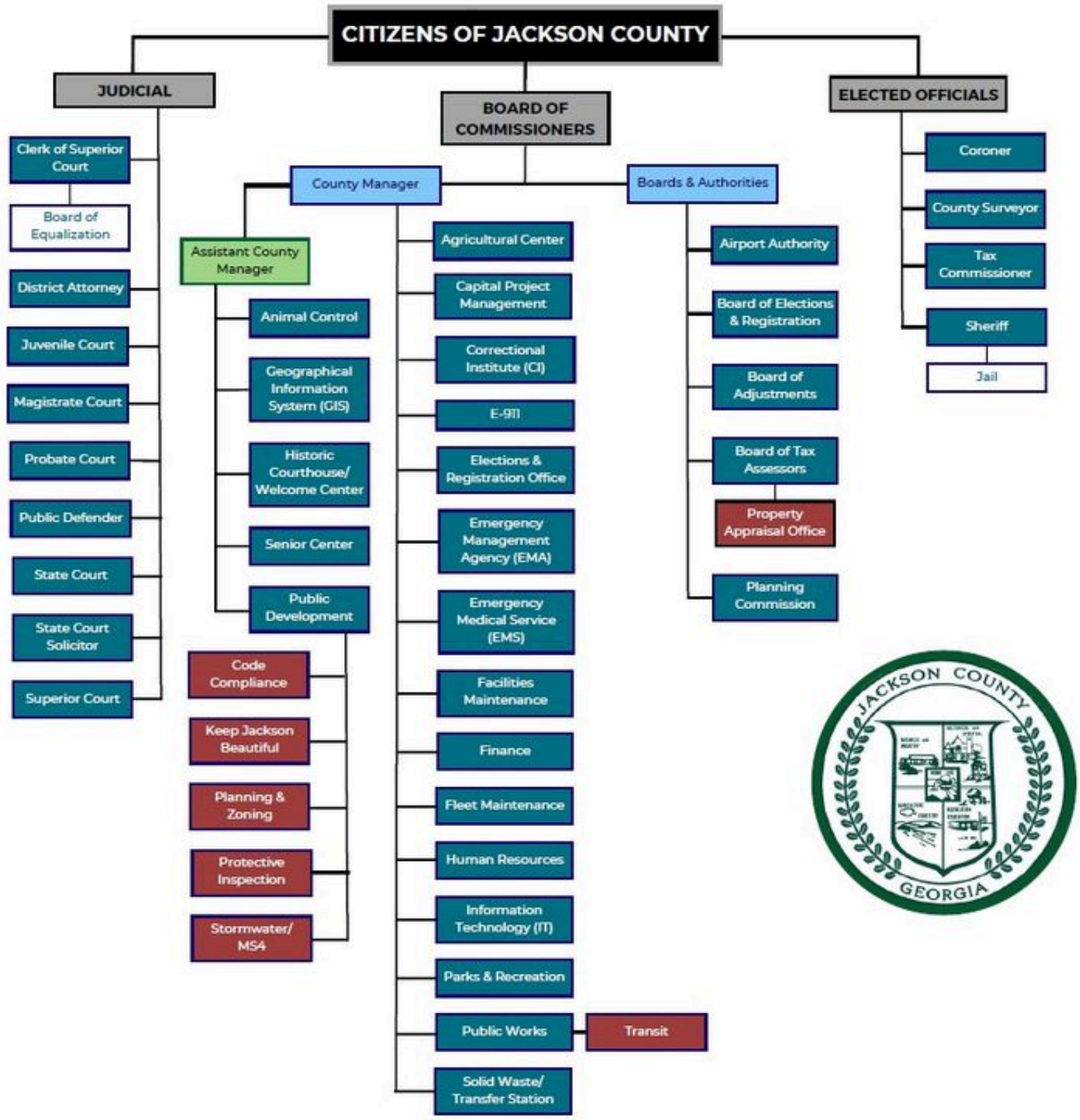
Jim Hicks - Commissioner District 1

Chas Hardy - Commissioner Distict 2

Ty Clack - Commissioner - District 3



Organizational Chart



History of Jackson County

How It All Began...

Jackson County, the 22nd County of Georgia, was established on February 11, 1796, by an Act of the Georgia Legislature from an area which was originally included in Franklin County. The County was named for James Jackson, Revolutionary War Lieutenant Colonel, United States Senator, and later Governor of Georgia from 1798 to 1801.

The first settlers found this area inhibited by the Creek Indians in the north and the Cherokee Indians in the south. These two tribes lived in peaceful coexistence until around 1770, when a war occurred over a dispute regarding territory between the Locoda trail and the Tishmaugu (Mulberry) River. The Creeks won this battle under the leadership of Talitchlechee and his trusted brave, Umausauga. The Cherokees retreated northward to their own territory. The first permanent settlement was started in January 1784 in the Groaning Rock section of Jackson County. William Dunson, a German immigrant, started this settlement on Little Sandy Creek a few miles southeast of the present day cities of Commerce and Nicholson.

By the time the county was established in 1796, forty-seven people had moved to Groaning Rock. As more settlers moved into the area, the community expanded toward Yamtrahoochee (Hurricane Shoals). The original County Seat was located in the southern part of Jackson County on the site of the Indian Village of Thomocoggan because of the ample water from the Curry Creek and four free-flowing springs. Thomocoggan was renamed Jefferson after Thomas Jefferson.

In 1796, Jackson County was about 1,800 square miles in size. However, from 1801 until 1914 portions were taken to form parts of the present counties of Clarke, Oconee, Madison, Gwinnett, Hall, Walton, Banks, and Barrow.





Executive Summary

Millage Rates and Revenue Outlook

- For 2025, the millage rate was set at 6.748 mills for incorporated areas and 5.371 mills for unincorporated areas. Both rates include a rollback reduction of 0.20 mills. The anticipated increase in overall property tax revenue is primarily attributed to new growth in the tax digest and reassessment of real property values.

- The difference in millage rates between the incorporated and unincorporated areas is due to:
    - Uneven growth across the two areas, and
    - The application of the insurance premium tax rollback rate to the unincorporated area, as mandated by state law

FY2026 Budget Summary

The FY2026 Approved General Fund budget is **$96,754,479**, **an increase of $4,804,023 or (5.2%)** from FY2025. The FY2026 Budget includes $11,665,065 in general government capital improvement projects.

The total annual FY2026 budget across all funds - including the General Fund, Special Revenue Funds, and Other Funds - shows an overall **increase of $10,332,400 (7.4%)** compared to FY2025. The total annual FY2026 budget across all funds is $149,154,061.

SPLOST VI, SPLOST VII, and Debt Service

SPLOST VI will continue to fund the annual $2,079,500 debt service on the FY2021 bond issued for the Public Safety Radio System. This is the only remaining financial obligation under SPLOST VI. This debt is scheduled to be fully paid off by March 2031.

SPLOST VII is actively funding projects without the need for debt issuance. Major initiatives currently underway include the construction of the New Kings Bridge Park and significant road and intersection improvements. For FY2026, several new public safety project requests have also been submitted and are detailed in this report.

Key Highlights of the FY2026 Recommended Budget

- A 5% Cost of Living Adjustment (COLA) is approved for all County employees.
- The County's contribution to health insurance is projected to increase by 12%
- Transfers from the General Fund are $23,557,460, an increase of $38,971.
- Capital improvement funding includes contributions from:
    - General Fund:
        - Recommended Capital Projects Funding: $11,665,065.
        - Recommended Additional Capital: $1,509,700.
    - Transfer Station: $146,557.
    - Airport Authority: $98,329.
    - Additional sources (SPLOST VII, grants, etc.): $12,540,230.
- The total capital project funding from all sources for FY2026 is $24,450,181.
- Debt service obligations for FY2026 funded by the General Fund are $3,145,747 .
- The County's contribution to the Public Safety Defined Benefit Retirement Plan will be $2,469,692, representing an increase of 9.69% or $235,437.
- The decrease in budgeted amounts for computer hardware, landscaping, building repairs, and maintenance contracts reflects the consolidation of contracted services into the budgets of departments directly responsible for these functions. This restructuring enhances both operational efficiency and financial accountability.

- Specifically, reductions are due to the reallocation of:
    - Lawn care, fire monitoring, and generator maintenance contracts are consolidated into the Facilities Maintenance Department.
    - Building repair and maintenance costs are consolidated into the Facilities Maintenance Department.
    - Contracted legal services are consolidated into Administration.
    - Computer hardware and peripheral purchases are consolidated into the Information Technology Department.

General Fund Balance

The projected Unassigned General Fund Balance at the end of FY2025 is $30,428,196, which meets the County's reserve requirement of maintaining at least 25% of annual expenditures.

Health Insurance Fund

A 12% increase in health insurance costs is expected in FY2026. To address this, the County proposes an additional contribution of:

- $1.5 million from the General Fund.
- $300,000 from the Transfer Station Fund.

This additional funding is necessary to cover the rising self-insured claims and to stabilize the Health Insurance Fund Balance.

Budget Calendar

Jackson County Government
FY 2026 Approved Budget Calendar
** Note: Budget Calendar for advertisements may change slightly should a tax increase occur.*

Date(s)	Budget Process	Person/Department Responsible
Monday, May 5, 2025 - Friday, May 30, 2025	Time-frame departments have to fill out their budget packages	Finance Department All County Departments
Tuesday, June 2, 2025 – Friday, June 27, 2025	Budget Staff work to compile budget data and to prepare preliminary documents for Budget Meetings.	Finance Department
Tuesday, July 1, 2025 - Thursday, July 31, 2025	Administration will meet as needed with various Department Directors, Elected Officials, and Independent Agencies to discuss their respective budget requests.	County Manager Assistant County Manager
Thursday, August 21, 2025	Submit Notice of Budget Availability, Public hearing, Five-year history, and Notice of Increase to newspaper by noon. (Advertise in August 27, 2025 edition for September 8, 2025 special called meeting at 9:00 a.m.).	Finance Department
Thursday, August 28, 2025 (Labor Day Weekend)	Submit Notice of Budget Availability, Public hearing, Five-year history, and Millage Rate. (Advertise in September 3, 2025 edition for September 15, 2025 regular voting meeting).	Finance Department
Monday, September 8, 2025	Special Called Meeting at 9:00 a.m. for first reading of preliminary budget at Board of Commissioners meeting and millage rate hearing.	Board of Commissioners County Manager Assistant County Manager Finance Department
Monday, September 15, 2025	Regular Meeting at 6:00 p.m. to adopt FY 2026 budget and set millage rates.	Board of Commissioners County Manager Assistant County Manager
Friday, September 19, 2025	Tax Commissioner processes tax digest and delivers to State.	Board of Commissioners County Manager Tax Commissioner
Friday, October 10, 2025	Tax bills mailed out.	Tax Commissioner
Saturday, December 20, 2025	Payment of tax bills due.	Tax Commissioner
Thursday, January 1, 2026	FY 2026 Budget becomes effective.	Finance Department

Personnel Changes

- **Sheriff's Office —** Add 15 deputies full-year ($1.3 million increase in salaries and benefits; $244,000 additional in operating costs; and an additional $1.235 million for equipment).
- **Parks and Recreation —** Add 2 facilities maintenance techs for New Kings Bridge Park (delayed hiring to last quarter of 2026).
- **Solid Waste** - equipment operator transitions from part-time to full-time ($42,000 increase in salaries and benefits).

Funds Summary Overview

The county accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for by a separate set of self-balancing accounts that are comprised of the county's assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. Government resources are allocated to and accounted for within individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

This document breaks down by fund categories below:

1. General Fund
2. Special Revenue Funds
3. Enterprise Fund
4. Internal Service Funds

What is a Major Fund in Local Government?

In local government, a major fund is one of the most important money accounts the county uses. These are the funds that make up a big part of the county's financial activity or are important enough that the public and state auditors need to see them clearly.

The General Fund—the fund that pays for most daily county operations—is always considered a major fund.

For all other funds, Georgia follows national accounting rules that say a fund is considered "major" when:

1. It makes up a large share of the county's money—generally at least 10% of the total within its category (governmental or business-type funds), and

2. At least 5% of the county's overall money when compared to all funds combined.

Even if a fund doesn't meet those percentages, the County can still choose to report it as major if it's important to the public, tied to a large project, or needs extra transparency.

Reporting major funds separately helps make the budget and financial statements easier to read by clearly showing where the county's most significant resources come from and how they are used.

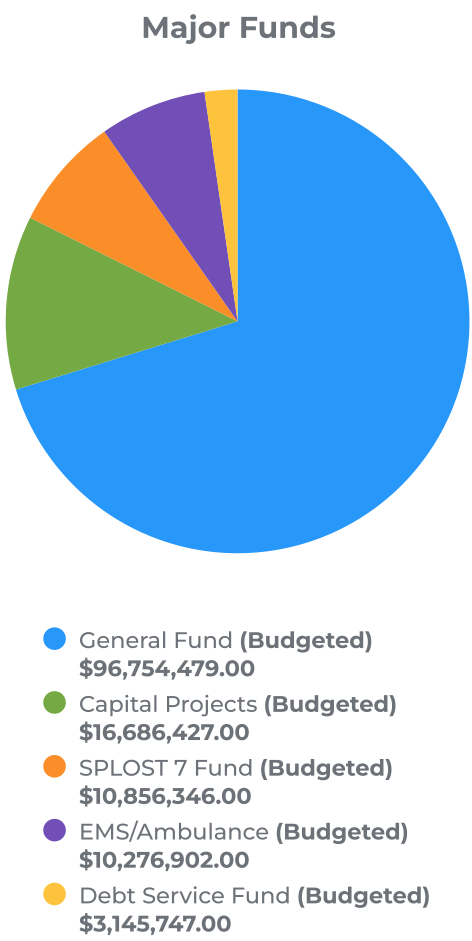
Jackson County's major funds are:

1. General Fund

- **Purpose:** The main operating fund of a local government. It is used to pay for the everyday services that residents rely on—things like public safety, courts, administration, parks, and general government operations. Because it supports the core functions of the county, the General Fund is the largest and most important fund in the budget.
- **FY2026 Budget:** $96,754,479
- **Key Highlights:**
  - 5% cost-of-living adjustment for employees.
  - Capital projects: $11,665,065, transferred to the Capital Projects Fund.
  - 12% increase in the county's contribution to health insurance.
  - Maintains strong reserves at 25% of annual expenditures.

2. Capital Projects Funds

- **Purpose:** Used to track the money the county sets aside for large, long-term construction and improvement projects. These are projects that typically cost a lot, take more than one year to complete, and provide benefits to the community for many years.
- **FY2026 Budget:** $16,698,427
- **Key Highlights:**
  - Major park, road, and public safety projects.



- Building improvements.
- Information Technology equipment and software updates.
- Includes some funding from other sources (grants, SPLOST, etc.).

3. SPLOST 7 Fund

- **Purpose:** Used to collect and manage the voter-approved 1% sales tax that counties in Georgia can levy for specific capital projects. The purpose of this fund is to ensure that SPLOST dollars are tracked separately, spent only on the projects voters approved, and reported with full transparency. All funds must strictly be used for capital improvement projects.
- **FY2026 Budget:** $10,856,346
- **Key Highlights:**
  - Roads and infrastructure projects.
  - Buildings and facilities.
  - Parks and recreation.

4. EMS/Ambulance Fund

- **Purpose:** Used to track all financial activity related to the county's emergency medical services. This fund helps ensure that the costs of providing ambulance services—and the revenues collected from patient billing, insurance payments, and service fees—are kept together in one dedicated account.
- **FY2026 Budget:** $10,276,902
- **Key Highlights:**
  - Provides frontline emergency services to the community.
  - Fund encompasses all administration costs, employee benefits, and equipment services.

5. Debt Service Funds

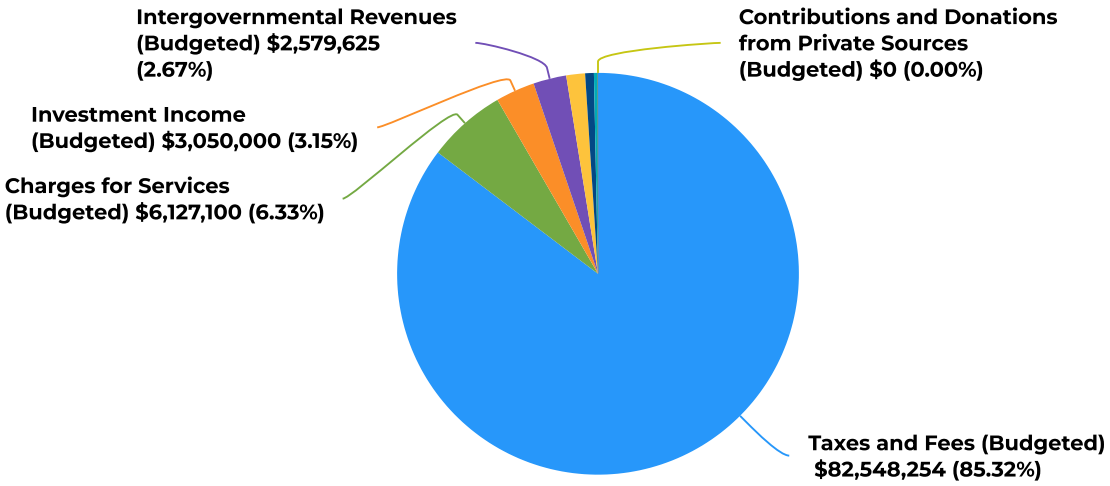
- **Purpose:** Used to manage the money a local government sets aside to pay off its long-term debts, such as bonds issued for buildings, roads, parks, and other major projects. This fund ensures the government can make its required principal and interest payments on time each year.
- **FY2026 Budget:** $3,145,747
- **Key Highlights:**
  - Ensures timely payment of County debt.
  - No new debt issued for SPLOST VII projects.

General Fund

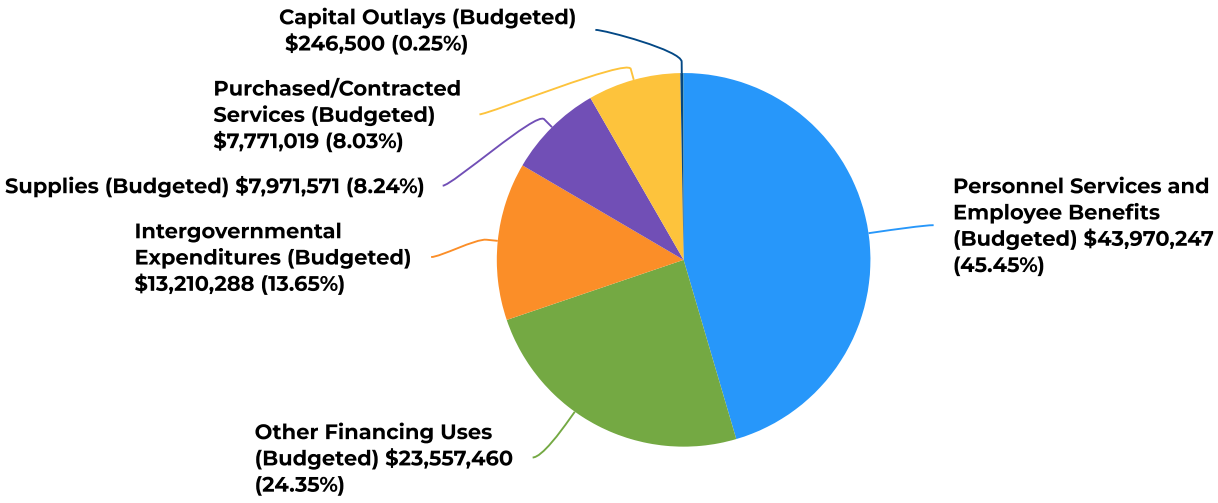
This section of the report includes details of each department's approved revenues and expenditures for the FY2026 operating year.

The General Fund is used to account for all activities primarily supported by taxes and other similar revenue sources. Jackson County currently has 40 departments operating through the General Fund.

General Fund Revenues

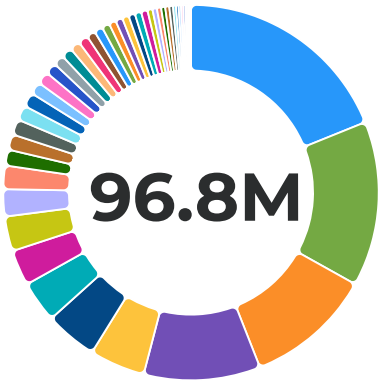


General Fund Expenditures



General Fund Summary By Department

FY26 Expenditures by Department



Supplements	$18,282,152	18.90%
Sheriff's Office	$13,737,480	14.20%
PILOT Distribution Payments	$10,573,568	10.93%
Sheriff's Jail	$9,710,383	10.04%
Correctional Institute	$4,629,238	4.78%
Parks And Recreation	$4,334,166	4.48%
Public Works	$3,450,677	3.57%
EMS/Ambulance	$2,968,402	3.07%
Information Technology	$2,894,178	2.99%
Facilities Maintenance	$2,272,457	2.35%
Board Of Commissioners	$1,952,850	2.02%
Tax Assessor	$1,326,078	1.37%
Fleet Maintenance	$1,293,776	1.34%
Clerk Of Superior Court	$1,289,653	1.33%
E-911 Center	$1,256,083	1.30%
General Administration	$1,175,000	1.21%
Financial Administration	$1,050,792	1.09%
Juvenile Court	$1,046,134	1.08%
Tax Commissioner	$972,765	1.01%
Animal Control	$913,555	0.94%
District Attorney	$900,449	0.93%
Board Of Elections & Registration	$870,363	0.90%
Solicitor's Office	$818,537	0.85%
Public Defender	$728,871	0.75%
Human Resources	$714,135	0.74%
Superior Court	$641,685	0.66%
Agricultural Center	$591,026	0.61%
EMA/Rescue	$586,362	0.61%
Senior Center	$547,288	0.57%
County Manager	$543,217	0.56%
Probate Court	$542,108	0.56%
Geographic Information Systems	$524,133	0.54%
Magistrate Court	$424,598	0.44%
Planning & Development	$369,727	0.38%
State Court	$347,869	0.36%

Courthouse	**$344,100**	0.36%
Jackson County Transit	**$335,510**	0.35%
Historic Courthouse	**$312,781**	0.32%
County Extension	**$251,997**	0.26%
Code Enforcement	**$206,417**	0.21%
Victim Assistance Program	**$195,803**	0.20%
J.C.C.I. Fire Brigade	**$192,385**	0.20%
Engineering/Project Management	**$187,570**	0.19%
Coroner	**$107,034**	0.11%
Community Promotion	**$94,000**	0.10%
Administrative Building	**$88,800**	0.09%
Jackson Co., Firemans Assoc	**$70,966**	0.07%
Board of Equalization	**$35,600**	0.04%
Commerce Service Center	**$34,800**	0.04%
Airport	**$16,961**	0.02%

The Fiscal Year Expenditures by Department include Supplements at $18.3 million, representing 18.9% of the total. The Sheriff's Office accounts for $13.7 million or 14.2%. PILOT Distribution Payments are $10.6 million, making up 10.93%. The Sheriff's Jail has expenditures of $9.7 million, which is 10.04%. The Correctional Institute's share is $4.6 million or 4.78%, while Parks and Recreation accounts for $4.3 million, representing 4.48%.

Public Works expenditures total $3.5 million, comprising 3.57%. EMS/Ambulance services are allocated $3 million, or 3.07%. Information Technology receives $2.9 million, which is 2.99%, and Facilities Maintenance is budgeted at $2.3 million, representing 2.35%. There are an additional 40 smaller categories not detailed in this summary.

Expenditures by Department

Category	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Geographic Information Systems	$390,189.04	$555,357.00	$524,133.00	-5.62%
County Manager	$604,685.64	$627,553.00	$543,217.00	-13.44%
Financial Administration	$851,222.99	$940,540.00	$1,050,792.00	11.72%
Human Resources	$525,739.94	$582,643.00	$714,135.00	22.57%
Board Of Commissioners	$477,670.86	$5,967,841.00	$1,952,850.00	-67.28%
Tax Assessor	$1,110,578.76	$1,216,786.00	$1,326,078.00	8.98%
Tax Commissioner	$926,878.19	$954,349.00	$972,765.00	1.93%
Information Technology	$2,198,868.19	$2,752,906.00	$2,894,178.00	5.13%
Board Of Elections & Registration	$942,640.59	$831,318.00	$870,363.00	4.70%
Clerk Of Superior Court	$1,126,082.18	$1,229,401.00	$1,289,653.00	4.90%
State Court	$328,424.80	$316,606.00	$347,869.00	9.87%
Probate Court	$495,076.35	$493,923.00	$542,108.00	9.76%
Sheriff's Office	$9,588,008.49	$9,568,689.00	$13,737,480.00	43.57%
Sheriff's Jail	$7,232,704.68	$7,371,555.00	$9,710,383.00	31.73%
Coroner	$117,329.43	$103,483.00	$107,034.00	3.43%
Courthouse	$379,779.63	$365,600.00	$344,100.00	-5.88%
EMS/Ambulance	$4,071,543.61	$1,957,470.00	$2,968,402.00	51.64%
Historic Courthouse	$185,146.71	$259,048.00	$312,781.00	20.74%

Category	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Correctional Institute	$4,315,482.56	$3,827,782.00	$4,629,238.00	20.94%
J.C.C.I. Fire Brigade	$130,063.70	$121,550.00	$192,385.00	58.28%
Public Works	$3,889,611.61	$3,395,460.00	$3,450,677.00	1.63%
Engineering/Project Management	$27,350.00	$50,000.00	$187,570.00	275.14%
County Extension	$185,942.26	$235,050.00	$251,997.00	7.21%
Planning & Development	$347,921.91	$506,740.00	$369,727.00	-27.04%
Code Enforcement	$118,567.25	$190,450.00	$206,417.00	8.38%
Superior Court	$388,563.33	$631,501.00	$641,685.00	1.61%
Board of Equalization	$27,355.00	$33,100.00	$35,600.00	7.55%
Juvenile Court	$940,557.01	$876,567.00	$1,046,134.00	19.34%
District Attorney	$805,657.28	$896,248.00	$900,449.00	0.47%
Transfer Station	$13,544.00	$39,072.00	-	-100.00%
Facilities Maintenance	$1,529,632.19	$1,668,711.00	$2,272,457.00	36.18%
Administrative Building	$137,653.45	$85,000.00	$88,800.00	4.47%
Commerce Service Center	$26,546.25	$34,800.00	$34,800.00	0.00%
Victim Assistance Program	$170,158.45	$176,662.00	$195,803.00	10.83%
Solicitor's Office	$590,227.55	$705,541.00	$818,537.00	16.02%
General Administration	$943,511.56	$1,075,000.00	$1,175,000.00	9.30%
Airport	-	$426,928.00	$16,961.00	-96.03%
Community Promotion	$98,001.74	$89,000.00	$94,000.00	5.62%
Magistrate Court	$407,217.02	$339,172.00	$424,598.00	25.19%
Parks And Recreation	$3,568,799.04	$3,641,407.00	$4,334,166.00	19.02%
Agricultural Center	$511,914.58	$524,709.00	$591,026.00	12.64%
Senior Center	$544,766.00	$482,310.00	$547,288.00	13.47%
E-911 Center	$819,142.45	$1,209,979.00	$1,256,083.00	3.81%
EMA/Rescue	-	$561,021.00	$586,362.00	4.52%
Public Defender	$723,386.17	$750,000.00	$728,871.00	-2.82%
Jackson Co., Firemans Assoc	$34,582.48	$64,000.00	$70,966.00	10.88%
Animal Control	$639,941.74	$837,546.00	$913,555.00	9.08%
Jackson County Transit	$284,639.73	$238,752.00	$335,510.00	40.53%
Fleet Maintenance	$1,204,295.51	$1,258,642.00	$1,293,776.00	2.79%
Supplements	$35,314,350.24	$20,322,859.00	$18,282,152.00	-10.04%
PILOT Distribution Payments	$10,493,988.42	$10,533,459.00	$10,573,568.00	0.38%
Total Expenditures	**$100,785,940.56**	**$91,924,086.00**	**$96,754,479.00**	**5.25%**

FY26 Expenditures by Expenditure Category



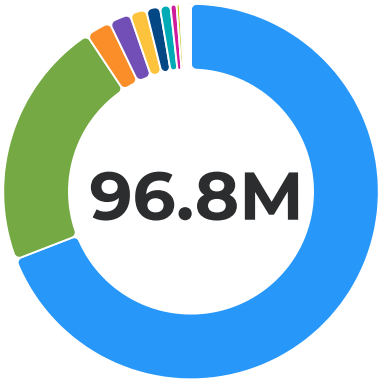
Personnel Services and Employee Benefits	**$43,970,247**	45.45%
Other Financing Uses	**$23,557,460**	24.35%
Intergovernmental Expenditures	**$13,210,288**	13.65%
Supplies	**$7,971,571**	8.24%
Purchased/Contracted Services	**$7,771,019**	8.03%
Capital Outlays	**$246,500**	0.25%
Debt Service	**$27,394**	0.03%

Fiscal Year Expenditures by Expenditure Category include Personnel Services and Employee Benefits at $44 million, representing 45.45% of the total. Other Financing Uses account for $23.6 million, or 24.35%. Intergovernmental Expenditures are $13.2 million, making up 13.65%. Supplies total $8 million, which is 8.24%, while Purchased/Contracted Services are $7.8 million, or 8.03%. Capital Outlays amount to $246,500, representing 0.25%, and Debt Service is $27,394, comprising 0.03% of the expenditures.

Expenditures by Expenditure Category

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Personnel Services and Employee Benefits	$22,489,583.56	$38,073,716.00	$43,970,247.00	15.49%
Purchased/Contracted Services	$4,109,233.49	$5,769,140.00	$7,771,019.00	34.70%
Supplies	$3,524,969.17	$6,713,810.00	$7,971,571.00	18.73%
Capital Outlays	$643,638.76	$1,078,950.00	$246,500.00	-77.15%
Intergovernmental Expenditures	$12,343,641.27	$16,769,981.00	$13,210,288.00	-21.23%
Debt Service	-	-	$27,394.00	-
Other Financing Uses	$1,445,828.42	$23,518,489.00	$23,557,460.00	0.17%
Total Expenditures	**$44,556,894.67**	**$91,924,086.00**	**$96,754,479.00**	**5.25%**

FY26 Revenues by Department



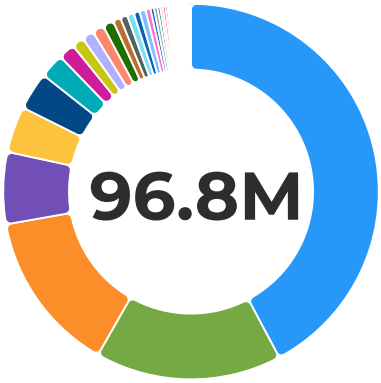
Tax Commissioner	$66,868,754	69.11%
Board Of Commissioners	$20,838,100	21.54%
Clerk Of Superior Court	$2,135,000	2.21%
Correctional Institute	$1,792,000	1.85%
Sheriff's Office	$1,381,125	1.43%
Parks And Recreation	$1,165,500	1.20%
State Court	$875,000	0.90%
Juvenile Court	$507,000	0.52%
Probate Court	$267,000	0.28%
Jackson County Transit	$151,500	0.16%
Superior Court	$130,000	0.13%
Agricultural Center	$95,500	0.10%
District Attorney	$85,000	0.09%
Magistrate Court	$80,000	0.08%
Human Resources	$80,000	0.08%
Historic Courthouse	$65,000	0.07%
Sheriff's Jail	$50,000	0.05%
Financial Administration	$50,000	0.05%
Animal Control	$41,000	0.04%
Geographic Information Systems	$41,000	0.04%
Public Works	$35,000	0.04%
Board Of Elections & Registration	$20,000	0.02%
General Administration	$500	0.00%
Tax Assessor	$500	0.00%

The Fiscal Year Revenue by Department for the General Fund Summary includes the Tax Commissioner with $66.9 million, representing 69.11% of the total. The Board Of Commissioners follows with $20.8 million, or 21.54%. The Clerk Of Superior Court accounts for $2.1 million, which is 2.21%, and the Correctional Institute contributes $1.8 million, or 1.85%. The Sheriff's Office has $1.4 million, making up 1.43%, while Parks And Recreation reports $1.2 million, or 1.2%. State Court revenue is $875,000, representing 0.9%, and Juvenile Court has $507,000, which is 0.52%. Probate Court accounts for $267,000, or 0.28%, and Jackson County Transit contributes $151,500, making up 0.16%. Fourteen smaller categories are not included in this summary.

Revenues by Department

Category	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Geographic Information Systems	$40,860.00	$71,700.00	$41,000.00	-42.82%
Financial Administration	$42,285.55	-	$50,000.00	-
Human Resources	$79,962.51	$65,000.00	$80,000.00	23.08%
Board Of Commissioners	$22,176,788.05	$19,191,100.00	$20,838,100.00	8.58%
Tax Assessor	$305.00	$500.00	$500.00	0.00%
Tax Commissioner	$62,636,367.08	$65,341,656.00	$66,868,754.00	2.34%
Board Of Elections & Registration	$23,168.14	$20,000.00	$20,000.00	0.00%
Clerk Of Superior Court	$2,173,258.68	$1,865,000.00	$2,135,000.00	14.48%
State Court	$1,055,423.77	$836,000.00	$875,000.00	4.67%
Probate Court	$279,173.80	$252,500.00	$267,000.00	5.74%
Sheriff's Office	$721,158.29	$589,000.00	$1,381,125.00	134.49%
Sheriff's Jail	$77,517.93	$50,000.00	$50,000.00	0.00%
Historic Courthouse	$56,232.34	$50,000.00	$65,000.00	30.00%
Correctional Institute	$1,796,715.74	$1,522,000.00	$1,792,000.00	17.74%
J.C.C.I. Fire Brigade	$2,000.00	-	-	-
Public Works	$69,745.33	$30,000.00	$35,000.00	16.67%
Superior Court	$135,036.05	$120,000.00	$130,000.00	8.33%
Juvenile Court	$501,404.84	$417,000.00	$507,000.00	21.58%
District Attorney	$86,129.67	$88,500.00	$85,000.00	-3.95%
General Administration	-	-	$500.00	-
Magistrate Court	$103,448.34	$80,000.00	$80,000.00	0.00%
Parks And Recreation	$1,183,620.06	$1,127,500.00	$1,165,500.00	3.37%
Agricultural Center	$92,882.34	$85,000.00	$95,500.00	12.35%
Public Defender	$150.00	-	-	-
Animal Control	$39,069.00	$40,000.00	$41,000.00	2.50%
Jackson County Transit	$285,315.00	$108,000.00	$151,500.00	40.28%
Fleet Maintenance	$6,187.75	-	-	-
Total Revenues	**$93,664,205.26**	**$91,950,456.00**	**$96,754,479.00**	**5.22%**

FY26 Revenues by Object



Real Property Taxes - Current	$40,856,754	42.23%
Payments In Lieu Of Taxes	$15,500,000	16.02%
Sales Tax (Local Option)	$13,500,000	13.95%
TAVT	$6,000,000	6.20%
Insurance Premium Tax	$3,850,000	3.98%
Commission - Tax Commissioner	$3,150,000	3.26%
Interest Income	$2,050,000	2.12%
Intergovernmental Revenue	$1,365,625	1.41%
Interest Income-GA Prime 1	$1,000,000	1.03%
Inmate Subsidy	$1,000,000	1.03%
Court Fines	$980,000	1.01%
Intangibles & Recordings	$900,000	0.93%
Charges For Services - TC Inma	$650,000	0.67%
Rental Revenue	$595,000	0.61%
Uniform Fees	$575,000	0.59%
Recording Fees	$500,000	0.52%
Real Estate Trans Tax	$500,000	0.52%
Street Lights	$418,000	0.43%
Real Property Taxes - Prior Ye	$300,000	0.31%
Tax Penalties & Interest	$280,000	0.29%
Vehicle Tax	$230,000	0.24%
Miscellaneous Fees - Sheriff	$225,000	0.23%
Vending Sales	$220,500	0.23%
Commission - TAVT	$180,000	0.19%
Finance Insit. Lics. Tax	$145,000	0.15%
Alcoholic Beverage Excise Tax	$138,000	0.14%
Miscellaneous Revenue	$110,000	0.11%
Court Costs - Estates	$110,000	0.11%
Vital Statistics	$110,000	0.11%
Rental Of Ballfields	$100,000	0.10%
Juvenile Ct Judge State Fundin	$100,000	0.10%
Fares - Rural Transporation	$90,000	0.09%
Franchise Fees - T.V.	$90,000	0.09%
Victims Services - Cities	$85,000	0.09%
Magistrate Collections	$80,000	0.08%
Transit Federal Grant	$60,000	0.06%
Phone Commissions	$50,000	0.05%
Parking revenue	$50,000	0.05%
Salary Reimbursement - Correct	$50,000	0.05%

Jail Inmate Housing	**$50,000**	0.05%
Mobile Home	**$45,000**	0.05%
Retiree Health Insurance Premi	**$40,000**	0.04%
Addressing	**$40,000**	0.04%
Wellness Grant	**$40,000**	0.04%
Driveway Permits	**$35,000**	0.04%
Mail Fees	**$35,000**	0.04%
Animal Adoption	**$30,000**	0.03%
Ad-Val Taxes - RR Cars	**$30,000**	0.03%
Bear Creek Boat Ramp	**$28,000**	0.03%
Handgun Licenses	**$25,000**	0.03%
Commissioners Miscellaneous Re	**$20,000**	0.02%
Judicial Operations Fund Fee	**$20,000**	0.02%
Qualifying Fees	**$20,000**	0.02%
Intergovernmental - FICA	**$14,000**	0.01%
Laundry	**$12,000**	0.01%
Marriage Licenses	**$12,000**	0.01%
Transfer In	**$10,000**	0.01%
Marriage Certificates	**$10,000**	0.01%
Misc Receipts - Tax Office	**$10,000**	0.01%
Sale Of Concessions	**$7,500**	0.01%
Cash Bond Juvenile Court	**$7,000**	0.01%
Animal Surrender Fees	**$6,000**	0.01%
State Court - Indigent Defense	**$5,000**	0.01%
Impoundment Fees	**$5,000**	0.01%
Fares - Senior Center	**$1,500**	0.00%
Public Safety - Open Records	**$500**	0.00%
General - Open Records Fees	**$500**	0.00%
Charges For Services	**$500**	0.00%
Map & Data Sales	**$500**	0.00%
Sign Permit	**$300**	0.00%
Other Income	**$200**	0.00%
Returned Check Fees	**$100**	0.00%

The Fiscal Year Revenue by Object for the General Fund Summary by Department includes Real Property Taxes - Current at $40.9 million, representing 42.23% of the total. Payments In Lieu Of Taxes contribute $15.5 million, or 16.02%. Sales Tax (Local Option) accounts for $13.5 million, which is 13.95%. TAVT provides $6 million, making up 6.2% of the revenue. Insurance Premium Tax adds $3.9 million, or 3.98%, while Commission - Tax Commissioner contributes $3.2 million, or 3.26%. Interest Income is $2.1 million, representing 2.12%, and Intergovernmental Revenue is $1.4 million, or 1.41%. Inmate Subsidy and Interest Income-GA Prime 1 each contribute $1 million, both accounting for 1.03% of the total revenue. There are also 62 smaller categories not listed here.

Revenues by Object

Category	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY2025 Adopted Budget vs. FY2026 Adopted Budget (% change)
Real Property Taxes - Current	$36,902,340.11	$40,176,694.00	$40,856,754.00	1.69%
Timber Tax	-	$5,000.00	-	-100.00%
Payments In Lieu Of Taxes	$15,571,084.12	$15,598,122.00	$15,500,000.00	-0.63%
Misc Receipts - Tax Office	$11,239.36	$10,000.00	$10,000.00	0.00%

Category	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY2025 Adopted Budget vs. FY2026 Adopted Budget (% change)
Real Property Taxes - Prior Ye	$266,135.02	$280,000.00	$300,000.00	7.14%
Vehicle Tax	$207,536.21	$300,000.00	$230,000.00	-23.33%
Mobile Home	$53,153.76	$55,000.00	$45,000.00	-18.18%
TAVT	$5,821,783.66	$5,500,000.00	$6,000,000.00	9.09%
Intangibles & Recordings	$901,583.34	$750,000.00	$900,000.00	20.00%
Ad-Val Taxes - RR Cars	$30,205.88	$30,000.00	$30,000.00	0.00%
Mail Fees	$38,550.00	$35,000.00	$35,000.00	0.00%
Real Estate Trans Tax	$496,769.80	$500,000.00	$500,000.00	0.00%
Street Lights	$383,708.10	$417,840.00	$418,000.00	0.04%
Franchise Fees - T.V.	$93,001.79	$80,000.00	$90,000.00	12.50%
Sales Tax (Local Option)	$12,933,415.63	$12,500,000.00	$13,500,000.00	8.00%
Alcoholic Beverage Excise Tax	$136,800.36	$135,000.00	$138,000.00	2.22%
Business & Occupational Taxes	$66,650.00	$70,000.00	-	-100.00%
Insurance Premium Tax	$3,652,741.69	$3,650,000.00	$3,850,000.00	5.48%
Finance Insit. Lics. Tax	$144,721.70	$140,000.00	$145,000.00	3.57%
Sign Permit	$250.00	$200.00	$300.00	50.00%
Marriage Licenses	$17,680.00	$12,000.00	$12,000.00	0.00%
Marriage Certificates	$11,781.00	$10,000.00	$10,000.00	0.00%
Miscellaneous Permits	-	$500.00	-	-100.00%
Handgun Licenses	$31,632.50	$30,000.00	$25,000.00	-16.67%
Vital Statistics	$107,190.00	$100,000.00	$110,000.00	10.00%
Court Costs - Estates	$110,890.30	$100,000.00	$110,000.00	10.00%
Driveway Permits	$40,050.00	$30,000.00	$35,000.00	16.67%
Permit Penalties & Interest	$8,700.00	$6,000.00	-	-100.00%
Transit Federal Grant	$77,586.00	$30,000.00	$60,000.00	100.00%
State Grants	$101,966.00	-	-	-
Juvenile Ct Judge State Fundin	$100,434.00	$90,000.00	$100,000.00	11.11%
Wellness Grant	$39,976.91	$25,000.00	$40,000.00	60.00%
Intergovernmental Revenue	$614,398.19	$536,000.00	$1,365,625.00	154.78%
Intergovernmental - FICA	$13,467.61	$14,000.00	$14,000.00	0.00%
Inmate Subsidy	$961,992.00	$880,000.00	$1,000,000.00	13.64%
Recording Fees	$483,868.45	$380,000.00	$500,000.00	31.58%
Qualifying Fees	$23,168.14	$20,000.00	$20,000.00	0.00%
Map & Data Sales	$4,245.00	$1,500.00	$500.00	-66.67%
Addressing	$35,965.00	$70,000.00	$40,000.00	-42.86%
Commission - Tax Commissioner	$3,058,735.37	$2,650,000.00	$3,150,000.00	18.87%
Commission - TAVT	$174,382.49	$170,000.00	$180,000.00	5.88%
Miscellaneous Fees - Sheriff	$296,750.33	$225,000.00	$225,000.00	0.00%
Jail Inmate Housing	$76,360.00	$50,000.00	$50,000.00	0.00%
Charges For Services	$1,340.00	$500.00	$500.00	0.00%
Charges For Services - TC Inma	$661,162.03	$540,000.00	$650,000.00	20.37%
Salary Reimbursement - Correct	$60,000.00	$50,000.00	$50,000.00	0.00%
Fares - Rural Transporation	$104,439.00	$75,000.00	$90,000.00	20.00%
Fares - Senior Center	$1,324.00	$3,000.00	$1,500.00	-50.00%

Category	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY2025 Adopted Budget vs. FY2026 Adopted Budget (% change)
Animal Surrender Fees	$2,325.00	$5,000.00	$6,000.00	20.00%
Animal Adoption	$26,850.00	$30,000.00	$30,000.00	0.00%
Impoundment Fees	$5,659.00	$5,000.00	$5,000.00	0.00%
Uniform Fees	$954,050.42	$900,000.00	$575,000.00	-36.11%
Rental Of Ballfields	$102,225.35	$100,000.00	$100,000.00	0.00%
Parking revenue	$48,130.75	$57,000.00	$50,000.00	-12.28%
Bear Creek Boat Ramp	$28,902.88	$21,000.00	$28,000.00	33.33%
Returned Check Fees	$90.00	$100.00	$100.00	0.00%
Court Fines	$1,154,803.82	$930,000.00	$980,000.00	5.38%
State Court - Indigent Defense	$2,617.00	$6,000.00	$5,000.00	-16.67%
Judicial Operations Fund Fee	$32,850.00	$20,000.00	$20,000.00	0.00%
Indigency Verification - Charg	$150.00	-	-	-
Magistrate Collections	$102,465.45	$80,000.00	$80,000.00	0.00%
Cash Bond Juvenile Court	$4,572.61	$7,000.00	$7,000.00	0.00%
Pre-Trial Diversion Funds	-	$3,500.00	-	-100.00%
Victims' Assistance	$982.89	-	-	-
Victims Services - Cities	$86,129.67	$85,000.00	$85,000.00	0.00%
Tax Penalties & Interest	$342,322.36	$280,000.00	$280,000.00	0.00%
Interest Income	$3,004,154.17	$2,500,000.00	$2,050,000.00	-18.00%
Interest Income-GA Prime 1	$438,055.79	-	$1,000,000.00	-
Rental Revenue	$229,651.72	$197,000.00	$595,000.00	202.03%
Phone Commissions	$69,071.36	$20,000.00	$50,000.00	150.00%
Restitution	$189.00	-	-	-
Proceeds Insurance Claims	$13,768.31	-	-	-
Peachtree Recovery Services	$1,005.57	-	-	-
Retiree Health Insurance Premi	$39,228.51	$40,000.00	$40,000.00	0.00%
Miscellaneous Revenue	$112,015.48	$105,000.00	$110,000.00	4.76%
Other Income	$300.00	-	$200.00	-
Laundry	$11,582.48	-	$12,000.00	-
Vending Sales	$232,664.71	$180,000.00	$220,500.00	22.50%
Sale Of Concessions	$7,531.66	$7,500.00	$7,500.00	0.00%
Commissioners Miscellaneous Re	$117,420.53	$20,000.00	$20,000.00	0.00%
Transfer In	$1,487,450.43	$20,000.00	$10,000.00	-50.00%
Sale Of County Property	$30,835.95	-	-	-
Sale Of Capital Assets	$42,997.54	-	-	-
General - Open Records Fees	-	-	$500.00	-
Public Safety - Open Records	-	-	$500.00	-
Total Revenues	**$93,664,205.26**	**$91,950,456.00**	**$96,754,479.00**	**5.22%**

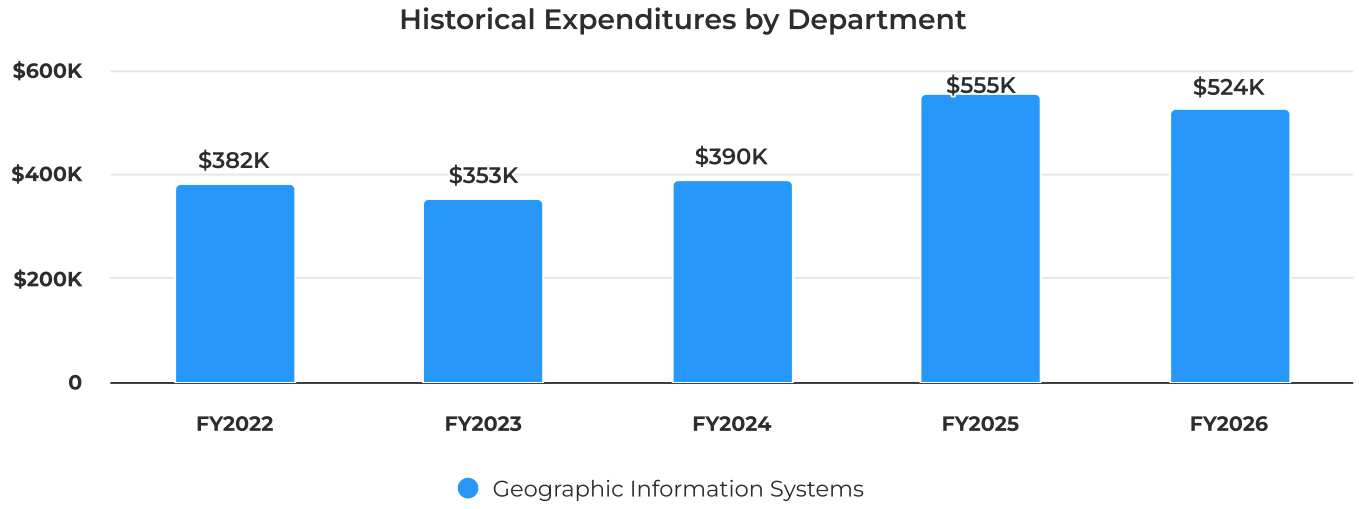
Geographic Information Systems

The Jackson County GIS department was first formed in 2007. We currently consist of four full-time and one part-time positions. Our mission is to provide and support GIS technology in an effective, intelligible, and timely manner that meets the needs of all County departments, agencies, and cities within the County and enables them to better serve the public. We invite you to view our available maps . We regularly publish our data through various online services for you to view and have some static PDF maps for you to view as well. In addition to keeping all the properties mapped in Jackson County, we are also in charge of assigning all the 911 addresses, too, and keeping our 911 system updated with the latest changes.

What is GIS?

A geographic information system (GIS) is a computer-based tool for mapping and analyzing things that exist and happen on the surface of the Earth. GIS technology integrates common database operations such as query and statistical analysis with unique visualization offered by maps. These abilities distinguish GIS from other information systems and make it valuable to a wide range of public organizations for explaining events, predicting outcomes, and planning strategies. Mapmaking and geographic analysis are not new, but a GIS performs these tasks better and faster than conventional manual methods. Before GIS technology, only a few people had the skills necessary to use geographic information to help with decision-making and problem-solving.

Expenditures by Department



FY26 Expenditures by Department

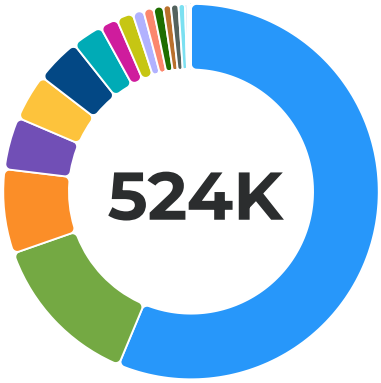


Geographic Information Systems **$524,133** 100.00%

Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Geographic Information Systems	$243,040.86	$555,357.00	$524,133.00	-5.62%
Total Expenditures	**$243,040.86**	**$555,357.00**	**$524,133.00**	**-5.62%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	**$294,999**	56.28%
Group Insurance	**$70,112**	13.38%
Maintenance Contracts	**$38,000**	7.25%
FICA	**$23,642**	4.51%
Other Professional Fees	**$21,000**	4.01%
Retirement	**$20,352**	3.88%
Part-time Salaries	**$14,047**	2.68%
Small Equipment	**$8,000**	1.53%
Travel	**$7,500**	1.43%
Operating Leases	**$5,000**	0.95%
Supplies	**$4,500**	0.86%
Medicare	**$4,481**	0.85%
Telephone	**$3,500**	0.67%
Conferences & Training	**$3,350**	0.64%
Longevity Pay	**$2,925**	0.56%
Tires & Batteries	**$1,000**	0.19%
Workers Compensation	**$660**	0.13%
Fuel & Lubricants	**$600**	0.11%
Dues & Fees	**$300**	0.06%
Postage	**$100**	0.02%
Unemployment Insurance	**$65**	0.01%

For the fiscal year expenditures by object in the 060 - Geographic Information Systems category, Regular Salaries account for $295,000 or 56.28% of the total. Group Insurance follows with $70,112, representing 13.38%. Maintenance Contracts make up $38,000 or 7.25%, while FICA expenses are $23,642, which is 4.51%. Other Professional Fees total $21,000 or 4.01%, and Retirement costs are $20,352, comprising 3.88%. Part-time Salaries amount to $14,047 or 2.68%, and Small Equipment expenses are $8,000, representing 1.53%. Travel costs are $7,500 or 1.43%, and Operating Leases are $5,000, making up 0.95% of the expenditures. There are 11 smaller categories not listed here.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	$187,585.81	$201,839.30	$218,274.76	$271,859.00	$294,999.00	8.51%
Part-time Salaries	-	-	-	$23,093.00	$14,047.00	-39.17%
Overtime Salaries	$83.79	$34.28	$34.22	-	-	-
Group Insurance	$42,581.79	$51,457.46	$60,159.33	$62,600.00	$70,112.00	12.00%

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
FICA	$10,686.89	$11,589.85	$12,705.29	$18,892.00	$23,642.00	25.14%
Medicare	$2,499.36	$2,710.52	$2,971.40	$3,581.00	$4,481.00	25.13%
Retirement	$12,926.67	$15,528.10	$17,946.09	$62,600.00	$20,352.00	-67.49%
Unemployment Insurance	$82.12	$73.82	$60.24	$107.00	$65.00	-39.25%
Workers Compensation	$308.43	$382.70	$224.80	$600.00	$660.00	10.00%
Longevity Pay	-	-	$2,700.00	$2,475.00	$2,925.00	18.18%
Other Professional Fees	$25,237.74	$9,900.00	$20,350.88	$27,000.00	$21,000.00	-22.22%
Maintenance Contracts	$62,637.39	$27,448.83	$29,090.70	$36,700.00	$38,000.00	3.54%
Operating Leases	$4,896.65	$5,137.77	$4,646.11	$5,000.00	$5,000.00	0.00%
Purchased Contracted Services	-	-	-	$500.00	-	-100.00%
Repairs - Autos	$17.41	$47.17	$42.16	$200.00	-	-100.00%
Postage	$15.29	$99.03	$24.99	$100.00	$100.00	0.00%
Telephone	$2,810.80	$1,880.75	$1,372.77	$3,500.00	$3,500.00	0.00%
Travel	$1,936.94	$1,017.25	$3,910.64	$7,500.00	$7,500.00	0.00%
Dues & Fees	$467.50	$167.50	$167.50	$300.00	$300.00	0.00%
Credit Card Processing Fees	$2,147.97	$2,139.65	$1,926.71	$1,500.00	-	-100.00%
Conferences & Training	$2,557.23	$5,161.49	$3,944.92	$6,000.00	$3,350.00	-44.17%
Miscellaneous	-	$5.00	-	$500.00	-	-100.00%
Supplies	$5,842.81	$3,510.77	$4,320.66	$4,500.00	$4,500.00	0.00%
Electricity	-	-	$589.91	-	-	-
Fuel & Lubricants	$606.12	$444.00	$454.45	$600.00	$600.00	0.00%
Tires & Batteries	-	$161.23	-	$200.00	$1,000.00	400.00%
Books & Periodicals	-	-	-	$100.00	-	-100.00%
Small Equipment	$1,643.11	$8,515.92	$1,996.51	$8,000.00	$8,000.00	0.00%
Computer Hardware & Peripheral	$13,066.88	$3,285.97	-	$3,500.00	-	-100.00%
Software	$1,144.98	-	$2,274.00	$3,850.00	-	-100.00%
Total Expenditures	**$381,783.68**	**$352,538.36**	**$390,189.04**	**$555,357.00**	**$524,133.00**	**-5.62%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	3	3	3	4	4
Part-Time	1	1	1	1	1
Total Positions	4	4	4	5	5

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Personnel Summary

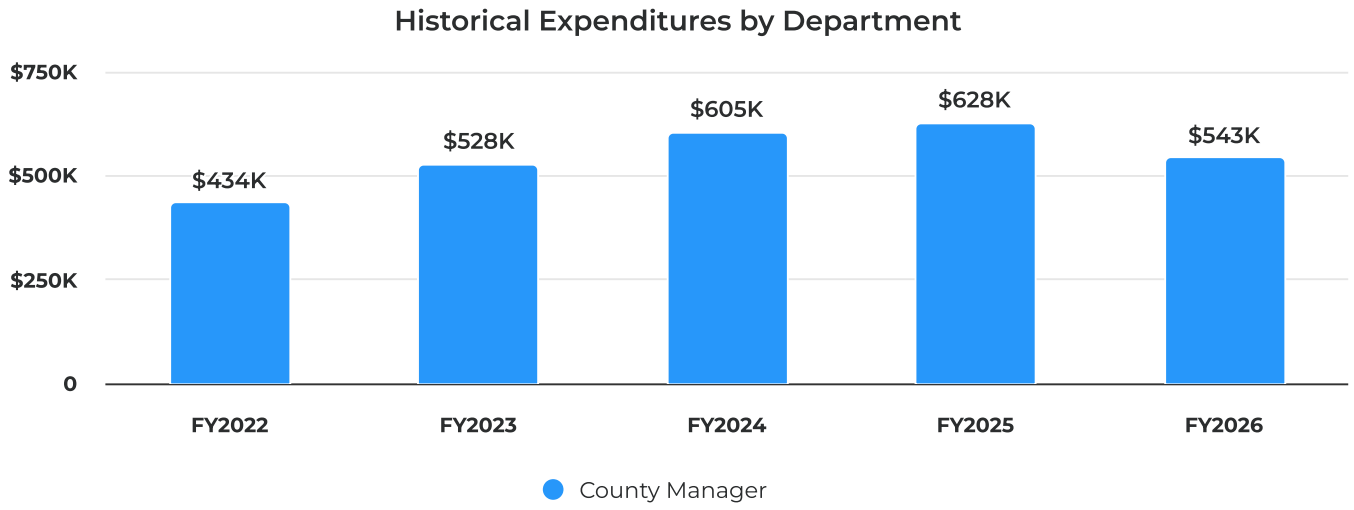
Summary of Goals

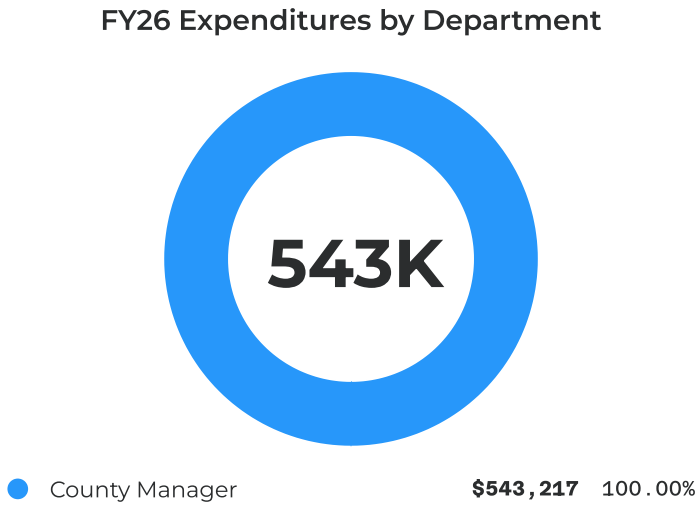
County Manager

Jackson County's government is called a commission-manager form of government. The County is governed by five elected part-time commissioners. The Chairman of the Board of County Commissioners is elected at-large and the other four commissioners are elected by district. The commissioners appoint a full-time county manager to oversee the day-to-day operations of the County, advise the board, and implement commission policies.

The County Manager serves as the Chief Administrative Officer of the County and provides support to ensure that all ordinances, resolutions, projects, initiatives, goals and objectives of the Board of County Commissioners are properly coordinated and executed. The County Manager is also responsible for preparing and monitoring the annual budget.

Expenditures by Department



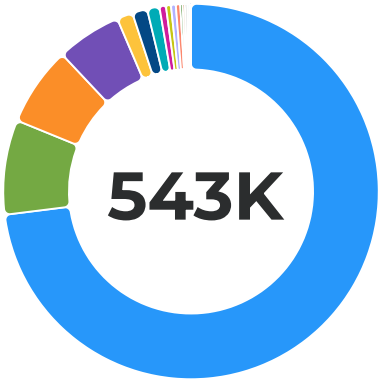


Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
County Manager	$340,248.47	$627,553.00	$543,217.00	-13.44%

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Total Expenditures	**$340,248.47**	**$627,553.00**	**$543,217.00**	**-13.44%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	**$396,632**	73.02%
Group Insurance	**$44,240**	8.14%
Retirement	**$37,100**	6.83%
FICA	**$30,342**	5.59%
Conferences & Training	**$7,500**	1.38%
Travel	**$7,000**	1.29%
Medicare	**$5,751**	1.06%
Dues & Fees	**$3,000**	0.55%
Longevity Pay	**$2,400**	0.44%
Telephone	**$2,250**	0.41%
Supplies	**$2,000**	0.37%
Maintenance Contracts	**$1,200**	0.22%
Fuel & Lubricants	**$1,000**	0.18%
Advertising	**$1,000**	0.18%
Other Professional Fees	**$1,000**	0.18%
Repairs - Autos	**$500**	0.09%
Workers Compensation	**$220**	0.04%
Postage	**$50**	0.01%
Unemployment Insurance	**$32**	0.01%

For the fiscal year in the "090 - County Manager" category, Regular Salaries account for $396,632, representing 73.02% of the total. Group Insurance follows with $44,240, or 8.14%. Retirement expenses are $37,100, making up 6.83%, while FICA costs are $30,342, which is 5.59% of the total. Conferences & Training expenses amount to $7,500, or 1.38%, and Travel costs are $7,000, representing 1.29%. Medicare expenses total $5,751, accounting for 1.06%. Dues & Fees are $3,000, or 0.55%, Longevity Pay is $2,400, making up 0.44%, and Telephone expenses are $2,250, which is 0.41% of the total. Nine smaller categories are not included in this summary.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	$335,050.19	$399,831.86	$458,235.26	$481,048.00	$396,632.00	-17.55%
Group Insurance	$28,387.83	$34,304.99	$40,106.20	$39,500.00	$44,240.00	12.00%
FICA	$17,960.24	$21,542.60	$24,771.67	$36,800.00	$30,342.00	-17.55%
Medicare	$4,642.56	$5,665.80	$6,487.61	$6,975.00	$5,751.00	-17.55%
Retirement	$27,360.04	$33,145.36	$40,107.11	$39,500.00	$37,100.00	-6.08%
Tuition Reimbursements	-	$5,000.00	-	-	-	-
Unemployment Insurance	$80.12	$68.62	$57.14	$80.00	$32.00	-60.00%
Workers Compensation	$216.69	$127.56	$81.68	$200.00	$220.00	10.00%
Longevity Pay	-	-	$2,175.00	$1,950.00	$2,400.00	23.08%
Other Professional Fees	-	-	$2,250.00	-	$1,000.00	-
Maintenance Contracts	$1,126.56	$1,094.68	$1,183.19	$1,200.00	$1,200.00	0.00%
Accounting & Auditing	-$1,200.00	-$1,200.00	-	-	-	-
Repairs - Autos	-	-	$73.90	$500.00	$500.00	0.00%
Postage	$4.17	$40.74	$40.36	$50.00	$50.00	0.00%
Telephone	$2,113.69	$2,936.86	$2,545.59	$2,250.00	$2,250.00	0.00%
Advertising	-	-	$1,178.40	-	$1,000.00	-
Travel	$2,301.59	$11,229.71	$16,125.74	$5,000.00	$7,000.00	40.00%
Dues & Fees	$298.05	$250.00	$650.00	$500.00	$3,000.00	500.00%
Conferences & Training	$10,203.57	$7,820.72	$4,505.01	$7,500.00	$7,500.00	0.00%
Supplies	$5,310.73	$6,506.52	$1,881.17	$2,000.00	$2,000.00	0.00%
Electricity	-	-	$589.91	-	-	-
Fuel & Lubricants	$86.92	-	$1,640.70	$2,000.00	$1,000.00	-50.00%
Small Equipment	-	-	-	$500.00	-	-100.00%
Total Expenditures	**$433,942.95**	**$528,366.02**	**$604,685.64**	**$627,553.00**	**$543,217.00**	**-13.44%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	2	3	3	3	2
Part-Time					-
Total Positions	2	3	3	3	2
*Capital Projects Manager Po					

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Personnel Summary

Summary of Goals

Financial Administration

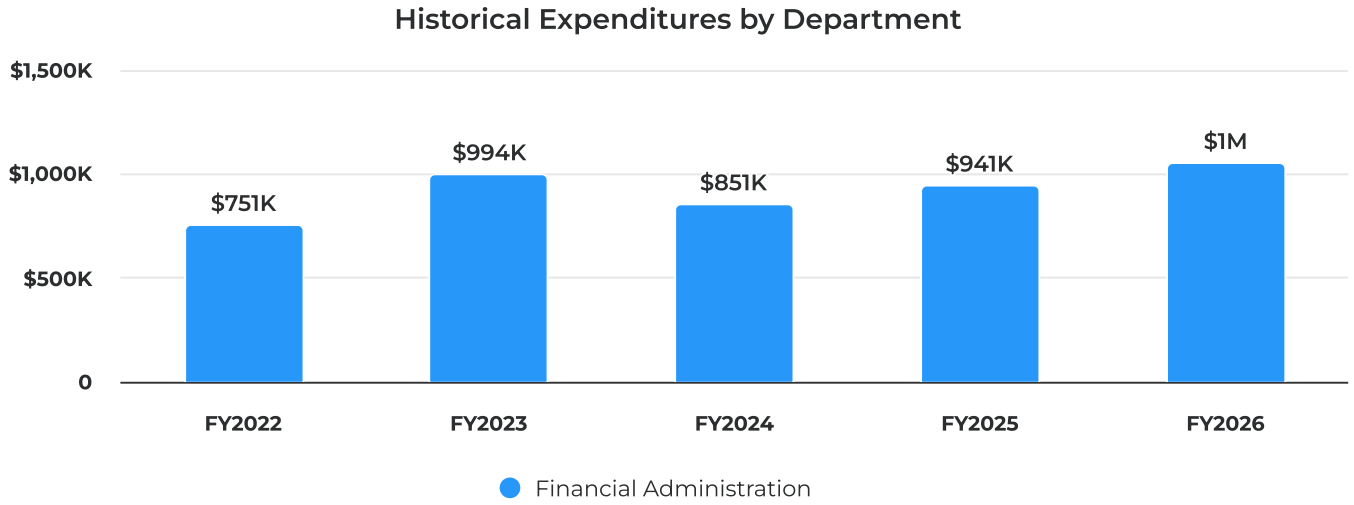
Mission Statement

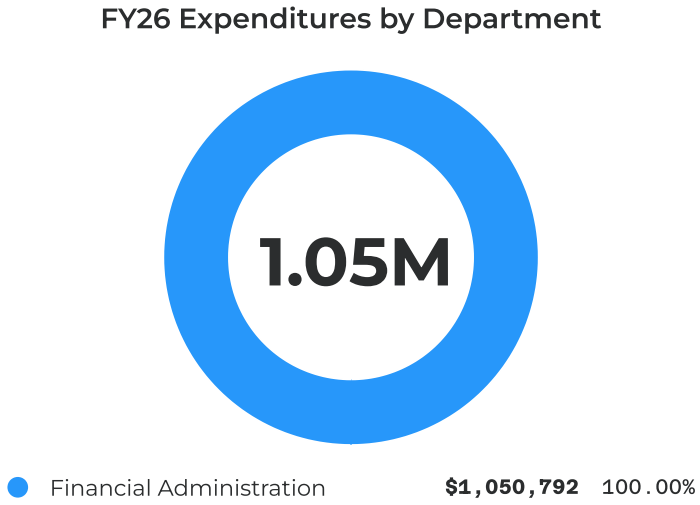
To ensure efficient and transparent fiscal responsibility and reporting for the Jackson County Community.

Responsibilities

The Finance Department is responsible for collecting, processing, advising, informing, monitoring, analyzing, coordinating, and reporting financial information and management data to ensure the effective and economical use of public resources.

Expenditures by Department



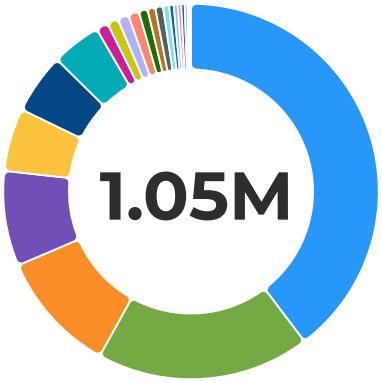


Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Financial Administration	$635,709.56	$940,540.00	$1,050,792.00	11.72%

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Total Expenditures	**$635,709.56**	**$940,540.00**	**$1,050,792.00**	**11.72%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	**$417,062**	39.69%
Maintenance Contracts	**$193,139**	18.38%
Group Insurance	**$110,432**	10.51%
Accounting & Auditing	**$86,000**	8.18%
FICA	**$56,886**	5.41%
Part-time Salaries	**$54,515**	5.19%
Retirement	**$44,732**	4.26%
Medicare	**$10,782**	1.03%
Retirement - DB	**$10,086**	0.96%
Travel	**$10,000**	0.95%
Tuition Reimbursements	**$10,000**	0.95%
Conferences & Training	**$8,000**	0.76%
Supplies	**$7,000**	0.67%
Other Professional Fees	**$7,000**	0.67%
Advertising	**$5,500**	0.52%
Longevity Pay	**$4,200**	0.40%
Operating Leases	**$3,500**	0.33%
Telephone	**$3,200**	0.30%
Postage	**$3,200**	0.30%
Workers Compensation	**$2,530**	0.24%
Dues & Fees	**$1,550**	0.15%
Books & Periodicals	**$500**	0.05%
Overtime Salaries	**$500**	0.05%
Banking Fees	**$300**	0.03%
Unemployment Insurance	**$178**	0.02%

For the fiscal year in the "080 - Financial Administration" category, Regular Salaries account for $417,062, representing 39.69% of the total. Maintenance Contracts follow with $193,139, or 18.38%. Group Insurance comprises $110,432, which is 10.51% of the total. Accounting & Auditing expenses are $86,000, making up 8.18%. FICA costs amount to $56,886, or 5.41%, while Part-time Salaries are $54,515, representing 5.19%. Retirement expenses total $44,732, accounting for 4.26%. Medicare costs are $10,782, which is 1.03%, and Retirement - DB is $10,086, or 0.96%. Tuition Reimbursements are $10,000, making up 0.95% of the total. Fifteen smaller categories are not included in this summary.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	$398,577.38	$468,836.00	$384,282.94	$387,210.00	$417,062.00	7.71%
Part-time Salaries	$4,451.83	$8,253.40	$24,278.00	$31,179.00	$54,515.00	74.85%
Overtime Salaries	$149.12	$152.30	$14.56	$500.00	$500.00	0.00%
Group Insurance	$70,969.59	$85,762.47	$100,265.63	$98,600.00	$110,432.00	12.00%
FICA	$24,585.64	$28,867.94	$36,745.90	$49,531.00	$56,886.00	14.85%
Medicare	$5,749.89	$6,751.39	$8,593.81	$9,388.00	$10,782.00	14.85%
Retirement	$28,996.63	$32,004.57	$40,135.70	$42,200.00	$44,732.00	6.00%
Retirement - DB	$6,379.21	$6,250.73	$6,986.25	$9,195.00	$10,086.00	9.69%
Tuition Reimbursements	-	-	-	-	$10,000.00	-
Unemployment Insurance	$223.32	$192.17	$207.32	$212.00	$178.00	-16.04%
Workers Compensation	$1,110.35	$1,148.13	$816.78	$2,300.00	$2,530.00	10.00%
Longevity Pay	-	-	$3,600.00	$3,075.00	$4,200.00	36.59%
Legal	$1,530.73	$1,790.00	-	-	-	-
Other Professional Fees	$16,017.94	$51,552.73	$24,299.83	$11,300.00	$7,000.00	-38.05%
Maintenance Contracts	$64,865.12	$155,006.38	$76,886.03	$146,000.00	$193,139.00	32.29%
Operating Leases	$3,544.40	$4,037.70	$3,216.08	$4,100.00	$3,500.00	-14.63%
Accounting & Auditing	$81,250.00	$100,429.00	$94,709.00	$110,000.00	$86,000.00	-21.82%
Postage	$2,692.18	$2,816.27	$2,998.87	$3,000.00	$3,200.00	6.67%
Telephone	$1,712.65	$3,197.38	$2,967.56	$2,000.00	$3,200.00	60.00%
Advertising	$6,510.20	$4,375.00	$5,189.40	$5,000.00	$5,500.00	10.00%
Travel	$3,490.31	$3,520.86	$6,329.19	$8,000.00	$10,000.00	25.00%
Dues & Fees	$2,019.48	$1,610.28	$1,416.99	$1,250.00	$1,550.00	24.00%
Credit Card Processing Fees	$3,109.13	$3,551.36	$8,793.45	$4,500.00	-	-100.00%
Banking Fees	$14,658.76	-	$240.27	-	$300.00	-
Conferences & Training	$5,313.00	$7,450.29	$10,133.84	$5,500.00	$8,000.00	45.45%
Miscellaneous	-$2,648.36	$8,177.20	$0.01	-	-	-
Supplies	$5,550.34	$7,314.57	$6,130.57	$6,000.00	$7,000.00	16.67%
Electricity	-	-	$589.91	-	-	-
Books & Periodicals	$45.00	$160.85	$438.00	$500.00	$500.00	0.00%
Small Equipment	-	$640.00	-	-	-	-
Computer Hardware & Peripheral	-	-	$159.98	-	-	-
Software	-	$595.00	$797.12	-	-	-
Total Expenditures	**$750,853.84**	**$994,443.97**	**$851,222.99**	**$940,540.00**	**$1,050,792.00**	**11.72%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	7	7	8	8	10
Part-Time	1	1	1	2	1
Total Positions	**8**	**8**	**9**	**10**	**11**

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Personnel Summary

Summary of Goals

Human Resources

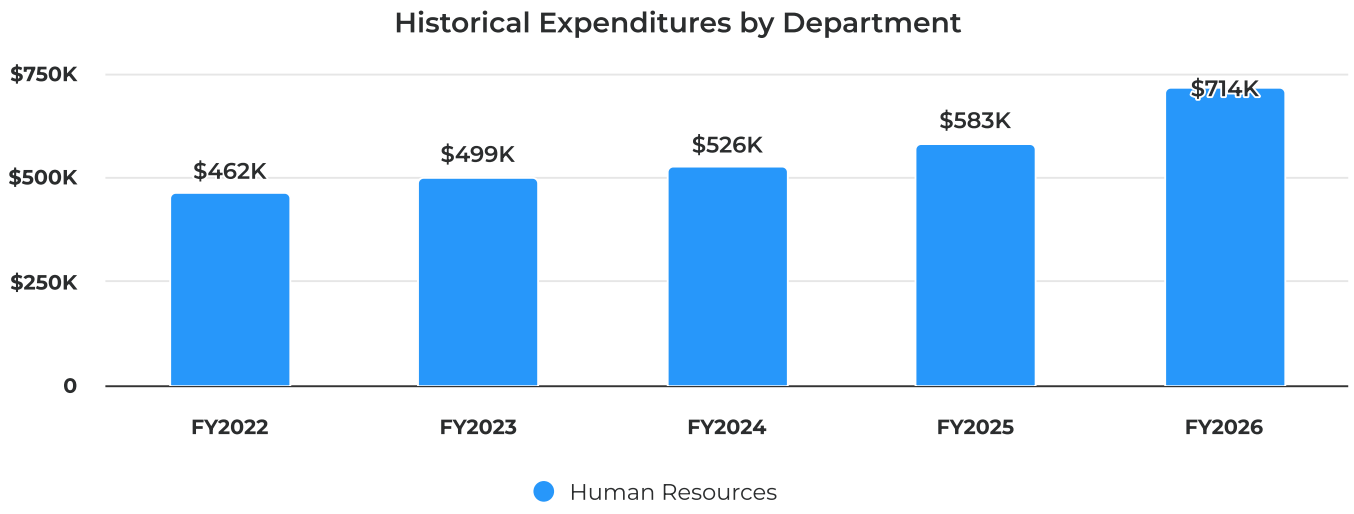
The Human Resources Department strives to provide high-quality programs and services to our valued team members in a cost-effective and efficient manner.

Responsibilities

Human Resources is responsible for a variety of functions affecting both active employees, prospective employees and retired employees, including:

- Managing talent by advertising and recruiting for vacant positions within the Jackson County Government by accepting and screening applications, working with departments to facilitate and/or participate in employment interviews, coordinating drug/alcohol screens, as well as other required pre-screening functions, and processing necessary documents;
- Developing and administering a classification plan which provides the job titles and descriptions of duties and responsibilities for positions in the Jackson County Government, and a compensation plan that establishes a pay system that is equitable among employees;
- Coordinating and implementing a comprehensive employee benefits program that seeks to meet the needs of employees and their families, and serve as an employee retention tool;
- Creating and facilitating employee training opportunities;
- Assuring workplace safety through establishing and maintaining safety policies and programs, enforcing a zero-tolerance drug and alcohol use program, and managing workers' compensation claims;
- Addressing employee relations issues by investigating various matters and developing recommendations for resolutions, including applicable disciplinary actions; and
- Facilitating various employee events to recognize employees, celebrate special occasions, etc.

Expenditures by Department



FY26 Expenditures by Department

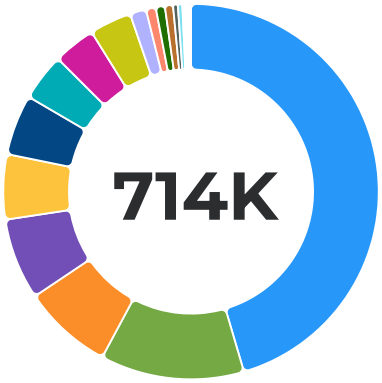


Human Resources **$714,135** 100.00%

Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Human Resources	$297,835.74	$582,643.00	$714,135.00	22.57%
Total Expenditures	**$297,835.74**	**$582,643.00**	**$714,135.00**	**22.57%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	**$324,590**	45.45%
Group Insurance	**$88,368**	12.37%
Part-time Salaries	**$55,509**	7.77%
PTSD Program	**$50,000**	7.00%
Specialty Supplies	**$40,000**	5.60%
Maintenance Contracts	**$37,208**	5.21%
FICA	**$29,078**	4.07%
Other Professional Fees	**$26,000**	3.64%
Retirement	**$25,864**	3.62%
Public Safety - Counseling Svc.	**$10,000**	1.40%
Conferences & Training	**$6,000**	0.84%
Medicare	**$5,511**	0.77%
Supplies	**$5,000**	0.70%
Longevity Pay	**$3,000**	0.42%
Operating Leases	**$2,700**	0.38%
Professional Development	**$1,000**	0.14%
Dues & Fees	**$1,000**	0.14%
Travel	**$1,000**	0.14%
Telephone	**$800**	0.11%
Workers Compensation	**$660**	0.09%
Postage	**$500**	0.07%
Advertising	**$250**	0.04%
Unemployment Insurance	**$97**	0.01%

For the fiscal year in the "090 - Human Resources" category, Regular Salaries account for $324,590, representing 45.45% of the total. Group Insurance follows with $88,368, or 12.37%. Part-time Salaries make up $55,509, which is 7.77%, and the PTSD Program is allocated $50,000, equating to 7%. Specialty Supplies are budgeted at $40,000, or 5.6%, while Maintenance Contracts total $37,208, or 5.21%. FICA expenses are $29,078, representing 4.07%, and Other Professional Fees amount to $26,000, or 3.64%. Retirement costs are $25,864, making up 3.62%, and Public Safety - Counseling Services are allocated $10,000, which is 1.4%. There are also 13 smaller categories not detailed in this summary.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	$266,778.38	$272,298.17	$290,745.81	$306,758.00	$324,590.00	5.81%
Part-time Salaries	$12,465.07	$43,273.84	$39,850.90	$51,659.00	$55,509.00	7.45%
Overtime Salaries	$273.37	$208.15	$24.10	-	-	-

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Group Insurance	$56,775.68	$68,609.94	$80,212.45	$78,900.00	$88,368.00	12.00%
FICA	$16,523.68	$18,535.86	$19,595.89	$27,419.00	$29,078.00	6.05%
Medicare	$3,864.42	$4,335.00	$4,582.94	$5,197.00	$5,511.00	6.04%
Retirement	$17,268.15	$19,416.38	$23,205.47	$24,400.00	$25,864.00	6.00%
Unemployment Insurance	$159.04	$136.00	$133.97	$160.00	$97.00	-39.38%
Workers Compensation	$493.48	$255.14	$204.19	$600.00	$660.00	10.00%
Longevity Pay	-	-	$2,700.00	$2,400.00	$3,000.00	25.00%
Legal	$1,709.00	$55.00	-	-	-	-
Other Professional Fees	$10,053.05	$14,555.22	$13,566.98	$26,000.00	$26,000.00	0.00%
Maintenance Contracts	$23,219.70	$4,819.27	$2,515.38	$4,500.00	$37,208.00	726.84%
Operating Leases	$2,371.83	$2,702.56	$2,323.78	$2,700.00	$2,700.00	0.00%
Postage	$182.48	$129.86	$498.59	$300.00	$500.00	66.67%
Telephone	$703.10	$781.05	$579.84	$800.00	$800.00	0.00%
Advertising	$450.00	-	-	$250.00	$250.00	0.00%
Travel	$285.48	$1,050.69	$439.60	$1,500.00	$1,000.00	-33.33%
Dues & Fees	$135.00	$347.32	$1,173.00	$650.00	$1,000.00	53.85%
Conferences & Training	$4,634.35	$6,090.86	$2,037.73	$8,000.00	$6,000.00	-25.00%
Professional Development	-	$993.89	$45.76	$1,000.00	$1,000.00	0.00%
Miscellaneous	$7.40	-	$101.12	$500.00	-	-100.00%
Supplies	$4,216.22	$3,092.50	$6,154.10	$7,000.00	$5,000.00	-28.57%
Specialty Supplies	$23,646.97	$37,598.49	$33,733.07	$31,000.00	$40,000.00	29.03%
Electricity	-	-	$589.91	-	-	-
Fuel & Lubricants	$32.77	$43.71	-	$50.00	-	-100.00%
Small Equipment	$15,788.00	-	-	$200.00	-	-100.00%
Computer Hardware & Peripheral	$188.53	-	$725.36	$500.00	-	-100.00%
Machinery & Equipment	-	-	-	$200.00	-	-100.00%
PTSD Program	-	-	-	-	$50,000.00	-
Public Safety - Counseling Svc.	-	-	-	-	$10,000.00	-
Total Expenditures	**$462,225.15**	**$499,328.90**	**$525,739.94**	**$582,643.00**	**$714,135.00**	**22.57%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	5	7	4	4	4
Part-Time			2	2	2
Total Positions	5	7	6	6	6

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Personnel Summary

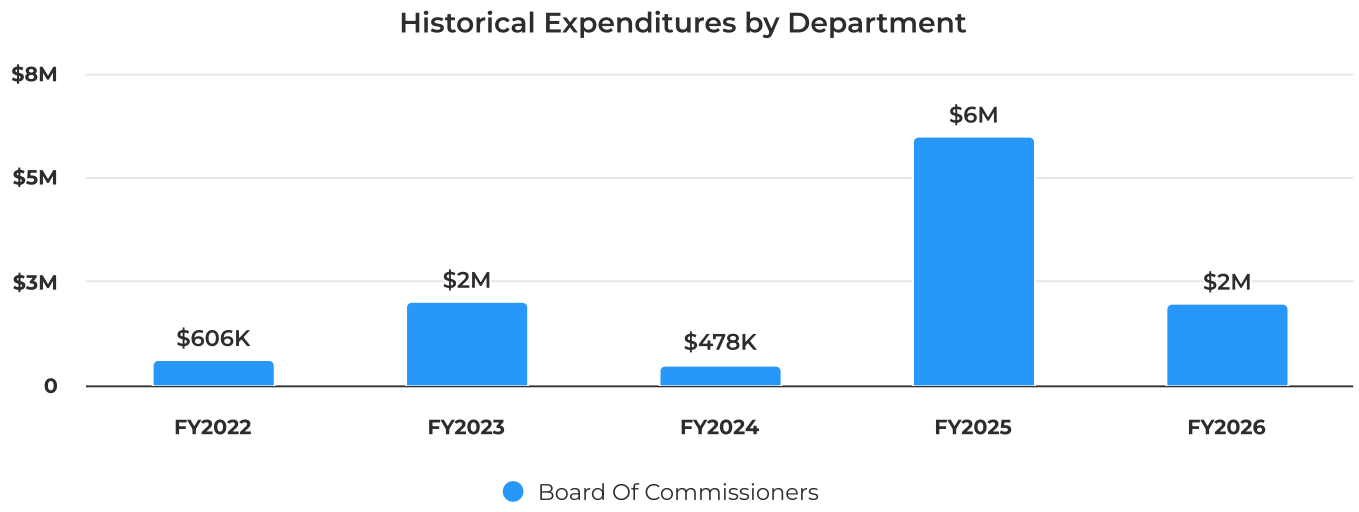
Summary of Goals

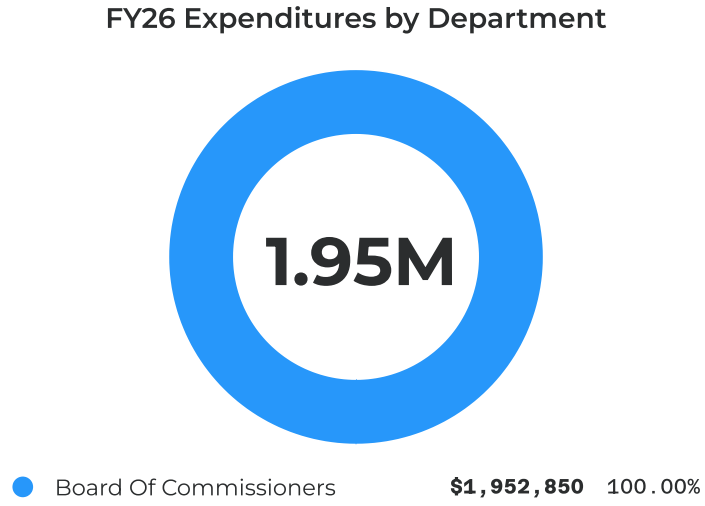
Board of Commissioners

Jackson County is a political subdivision of the State of Georgia governed by a commission-manager form of government under which a six-member Board of County Commissioners is elected to serve as the legislative body for the county. The commission chair is elected at-large, while the remaining five commissioners are elected by the geographical districts in which they reside. Elections for the district seats are staggered four-year terms, to provide some continuity on the Board of Commissioners.

The Board is responsible for establishing policy for county operations, enacting ordinances and resolutions to create and sustain a quality of life that promotes family, business, education, and leisure living.

Expenditures by Department



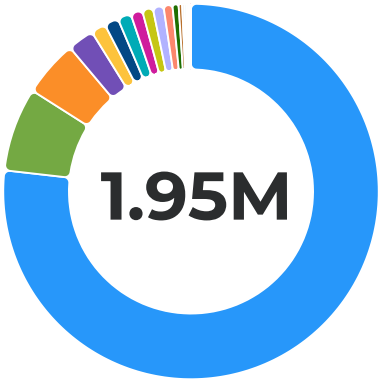


Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Board Of Commissioners	$2,359,649.99	$5,967,841.00	$1,952,850.00	-67.28%

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Total Expenditures	**$2,359,649.99**	**$5,967,841.00**	**$1,952,850.00**	**-67.28%**

FY2025 - FY2026 Graphical Comparison



Transfers Out	**$1,500,000**	76.81%
Elected Officials Salaries	**$140,702**	7.20%
Regular Salaries	**$94,894**	4.86%
Group Insurance	**$44,240**	2.27%
Other Professional Fees	**$25,000**	1.28%
Retirement	**$23,638**	1.21%
Maintenance Contracts	**$22,500**	1.15%
Travel	**$20,000**	1.02%
FICA	**$18,023**	0.92%
Conferences & Training	**$18,000**	0.92%
Dues & Fees	**$15,000**	0.77%
Retirement - DB	**$10,086**	0.52%
Telephone	**$6,000**	0.31%
Advertising	**$3,500**	0.18%
Medicare	**$3,416**	0.17%
Longevity Pay	**$2,625**	0.13%
Operating Leases	**$2,400**	0.12%
Supplies	**$1,500**	0.08%
Workers Compensation	**$660**	0.03%
Fuel & Lubricants	**$300**	0.02%
Postage	**$250**	0.01%
Uniforms	**$100**	0.01%
Unemployment Insurance	**$16**	0.00%

For the fiscal year in the "100 - Board of Commissioners" category, Transfers Out account for $1.5 million, representing 76.81% of the total. Elected Officials Salaries follow with $140,702, or 7.2%. Regular Salaries are $94,894, making up 4.86%. Group Insurance expenses total $44,240, which is 2.27%. Other Professional Fees amount to $25,000, or 1.28%, while Retirement costs are $23,638, representing 1.21%. Maintenance Contracts are $22,500, accounting for 1.15%. Travel expenses are $20,000, or 1.02%. FICA contributions total $18,023, which is 0.92%, and Conferences & Training expenses are $18,000, also 0.92%. Thirteen smaller categories are not included in this summary.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Elected Officials Salaries	$82,370.88	$125,000.16	$121,175.66	$140,702.00	$140,702.00	0.00%
Regular Salaries	$78,787.71	$83,808.60	$86,849.14	$86,071.00	$94,894.00	10.25%
Group Insurance	$28,387.83	$34,304.99	$28,773.24	$39,500.00	$44,240.00	12.00%
FICA	$9,049.53	$12,184.04	$12,079.54	$17,348.00	$18,023.00	3.89%
Medicare	$2,116.44	$2,849.49	$2,825.09	$3,288.00	$3,416.00	3.89%
Retirement	$15,825.22	$18,650.45	$21,308.46	$22,300.00	$23,638.00	6.00%
Retirement - DB	$6,379.21	$6,250.73	$6,986.25	$9,195.00	$10,086.00	9.69%
Additional Contribution	-	-	-	$2,000,000.00	-	-100.00%
Unemployment Insurance	$26.99	$64.57	$56.96	$65.00	$16.00	-75.38%
Workers Compensation	$493.48	$255.14	$204.19	$600.00	$660.00	10.00%
Longevity Pay	-	-	$2,550.00	$2,000.00	$2,625.00	31.25%
Legal	$75,204.01	$82,817.67	$1,100.00	-	-	-
Other Professional Fees	$64,754.16	$7,905.04	$28,690.39	$25,000.00	$25,000.00	0.00%
Maintenance Contracts	$15,967.01	$21,357.86	$22,566.24	$22,500.00	$22,500.00	0.00%
Operating Leases	$2,210.15	$2,228.42	$2,207.11	$2,400.00	$2,400.00	0.00%
West Jackon Fire Pilot	$61,885.29	$66,438.37	-	-	-	-
Repairs - Autos	$78.79	$139.52	$123.03	-	-	-
Postage	$755.48	$490.01	$277.08	$500.00	$250.00	-50.00%
Telephone	$4,630.00	$7,200.00	$5,505.37	$6,000.00	$6,000.00	0.00%
Advertising	$3,921.40	$1,937.00	$3,859.80	$3,500.00	$3,500.00	0.00%
Travel	$10,473.59	$31,453.78	$22,814.42	$15,000.00	$20,000.00	33.33%
Dues & Fees	$17,433.70	$12,543.91	$840.00	$5,000.00	$15,000.00	200.00%
Conferences & Training	$4,300.00	$7,229.96	-	$10,000.00	$18,000.00	80.00%
Loss-IRMA	$116,715.61	-	-	-	-	-
Miscellaneous	$543.89	-	$159.22	$1,000.00	-	-100.00%
Sales Tax Expense	$2,751.65	-	-	-	-	-
Supplies	$986.07	$1,887.49	$3,869.56	$1,500.00	$1,500.00	0.00%
Fuel & Lubricants	$291.46	$509.13	-	$300.00	$300.00	0.00%
Tires & Batteries	$111.26	-	-	-	-	-
Books & Periodicals	$45.00	-	$90.00	$50.00	-	-100.00%
Uniforms	-	$96.00	$72.00	$100.00	$100.00	0.00%
City of Jefferson	-	$1,400,000.00	-	-	-	-
Contingencies	-	-	-	$3,553,922.00	-	-100.00%
Transfers Out	-	$66,749.00	$102,688.11	-	$1,500,000.00	-
Total Expenditures	**$606,495.81**	**$1,994,351.33**	**$477,670.86**	**$5,967,841.00**	**$1,952,850.00**	**-67.28%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	7	7	7	7	7
Part-Time	-	-	-	-	-
Total Positions	7	7	7	7	7

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Personnel Summary

Summary of Goals

Property Appraisal

The **Jackson County Property Appraiser's Office** (sometimes called the Tax Assessor's Office, depending on the county) is responsible for:

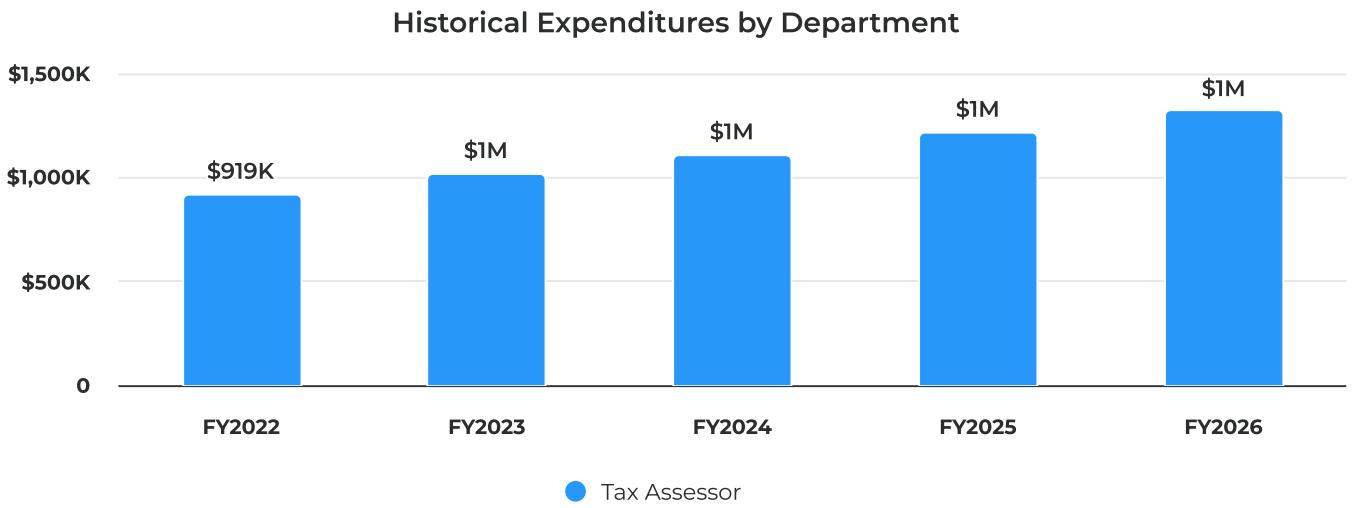
Primary Purpose

- **Determining the Fair Market Value of Property**
  The office assesses the value of all real estate and certain types of personal property within Jackson County for taxation purposes.

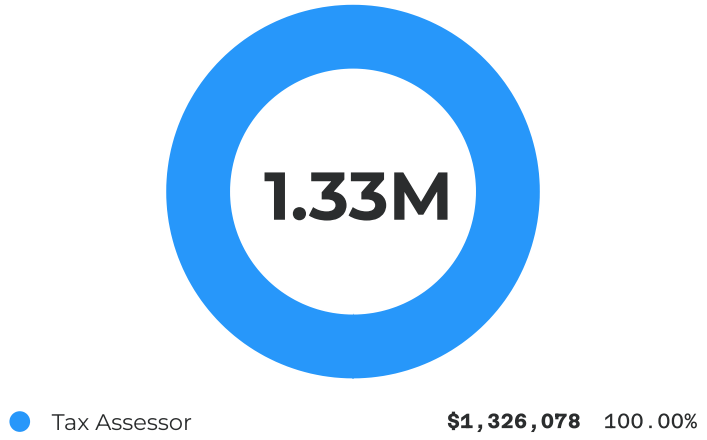
Key Functions

1. **Property Valuation**
   - Appraises land, buildings, and improvements to determine their taxable value annually.
   - Ensures valuations reflect fair market value as of a specific assessment date.
2. **Maintaining Property Records**
   - Keeps updated records of property ownership, descriptions, parcel maps, and valuation data.
3. **Exemptions & Classification**
   - Processes exemptions such as homestead, agricultural, or senior exemptions if applicable under state law.
4. **Tax Roll Preparation**
   - Submits the certified property values to the county taxing authorities to calculate property tax bills.
5. **Public Access & Assistance**
   - Provides property owners and the public with access to property information and assists with valuation questions, exemptions, or appeals. This website is provided to educate and assist you in understanding the appraisal and assessment process. It is also a means for us to better serve you by providing data online that formerly could only be obtained by telephone or a trip to this office.
   - https://www.qpublic.net/ga/jackson/

Expenditures by Department



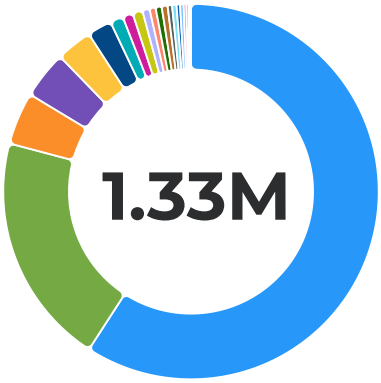
FY26 Expenditures by Department



Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Tax Assessor	$651,661.33	$1,216,786.00	$1,326,078.00	8.98%
Total Expenditures	**$651,661.33**	**$1,216,786.00**	**$1,326,078.00**	**8.98%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	**$784,177**	59.14%
Group Insurance	**$265,104**	19.99%
FICA	**$59,990**	4.52%
Retirement	**$54,272**	4.09%
Maintenance Contracts	**$41,000**	3.09%
Board of Assessors Salaries	**$28,000**	2.11%
Other Professional Fees	**$15,000**	1.13%
Travel	**$11,750**	0.89%
Medicare	**$11,371**	0.86%
Conferences & Training	**$8,200**	0.62%
Longevity Pay	**$7,050**	0.53%
Telephone	**$7,000**	0.53%
Dues & Fees	**$6,750**	0.51%
Supplies	**$5,000**	0.38%
Operating Leases	**$5,000**	0.38%
Workers Compensation	**$4,070**	0.31%
Fuel & Lubricants	**$4,000**	0.30%
Books & Periodicals	**$3,150**	0.24%
Postage	**$2,500**	0.19%
Uniforms	**$1,000**	0.08%
Tires & Batteries	**$500**	0.04%
Advertising	**$500**	0.04%
Repairs - Autos	**$500**	0.04%
Unemployment Insurance	**$194**	0.01%

For the fiscal year in the "110 - Property Appraisal" category, Regular Salaries account for $784,177, representing 59.14% of the total. Group Insurance follows with $265,104, or 19.99%. FICA expenses are $59,990, making up 4.52%, while Retirement costs are $54,272, which is 4.09%. Maintenance Contracts total $41,000, comprising 3.09%, and Board of Assessors Salaries are $28,000, or 2.11%. Other Professional Fees amount to $15,000, representing 1.13%. Travel expenses are $11,750, accounting for 0.89%, and Medicare costs are $11,371, or 0.86%. Conferences & Training expenses are $8,200, making up 0.62%. Fourteen smaller categories are not included in this summary.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	$589,128.65	$626,630.57	$687,227.42	$725,451.00	$784,177.00	8.10%
Board of Assessors Salaries	-	$4,100.00	-	$28,000.00	$28,000.00	0.00%

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Part-time Salaries	-	$4,760.00	-	-	-	-
Overtime Salaries	$23.04	$26.62	$14.06	-	-	-
Group Insurance	$170,327.04	$205,829.84	$240,637.30	$236,700.00	$265,104.00	12.00%
FICA	$34,467.88	$36,700.22	$40,268.88	$55,497.00	$59,990.00	8.10%
Medicare	$8,061.04	$8,583.12	$9,417.73	$10,519.00	$11,371.00	8.10%
Retirement	$35,698.81	$36,540.99	$48,869.11	$51,200.00	$54,272.00	6.00%
Unemployment Insurance	$379.63	$300.26	$306.37	$319.00	$194.00	-39.18%
Workers Compensation	$3,053.44	$1,913.53	$1,286.63	$3,700.00	$4,070.00	10.00%
Longevity Pay	-	-	$6,150.00	$5,400.00	$7,050.00	30.56%
Legal	$691.00	$10,069.84	-	$5,000.00	-	-100.00%
Other Professional Fees	$9,744.00	$26,690.87	-	$15,000.00	$15,000.00	0.00%
Maintenance Contracts	$25,812.58	$16,024.29	$26,819.83	$30,000.00	$41,000.00	36.67%
Operating Leases	$3,872.50	$4,365.35	$3,648.52	$5,000.00	$5,000.00	0.00%
Repairs - Autos	$902.02	$98.90	$41.45	$500.00	$500.00	0.00%
Postage	$931.77	$2,167.02	$1,563.62	$2,000.00	$2,500.00	25.00%
Telephone	$7,411.31	$6,384.13	$4,801.05	$7,000.00	$7,000.00	0.00%
Advertising	-	-	$677.61	$500.00	$500.00	0.00%
Travel	$9,328.70	$6,967.35	$12,323.16	$10,000.00	$11,750.00	17.50%
Dues & Fees	$2,781.85	$5,260.00	$5,260.00	$6,000.00	$6,750.00	12.50%
Conferences & Training	$5,150.00	$3,982.25	$5,581.00	$6,500.00	$8,200.00	26.15%
Miscellaneous	$1,000.56	$328.30	$331.10	$500.00	-	-100.00%
Supplies	$3,873.08	$4,290.08	$6,944.18	$4,500.00	$5,000.00	11.11%
Electricity	-	-	$589.91	-	-	-
Fuel & Lubricants	$4,333.78	$2,961.19	$4,356.07	$3,750.00	$4,000.00	6.67%
Tires & Batteries	$1,706.03	$334.20	$698.99	$500.00	$500.00	0.00%
Books & Periodicals	$424.95	$2,664.82	$2,275.98	$2,500.00	$3,150.00	26.00%
Uniforms	-	$1,175.92	$488.79	$750.00	$1,000.00	33.33%
Total Expenditures	**$919,103.66**	**$1,019,149.66**	**$1,110,578.76**	**$1,216,786.00**	**$1,326,078.00**	**8.98%**

Personnel Summary

The part-time positions below consist of 5 members of the Board of Assessors.

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	13	12	12	12	12
Part-Time	6	6	5	5	5
Total Positions	19	18	17	17	17

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Personnel Summary

Summary of Goals

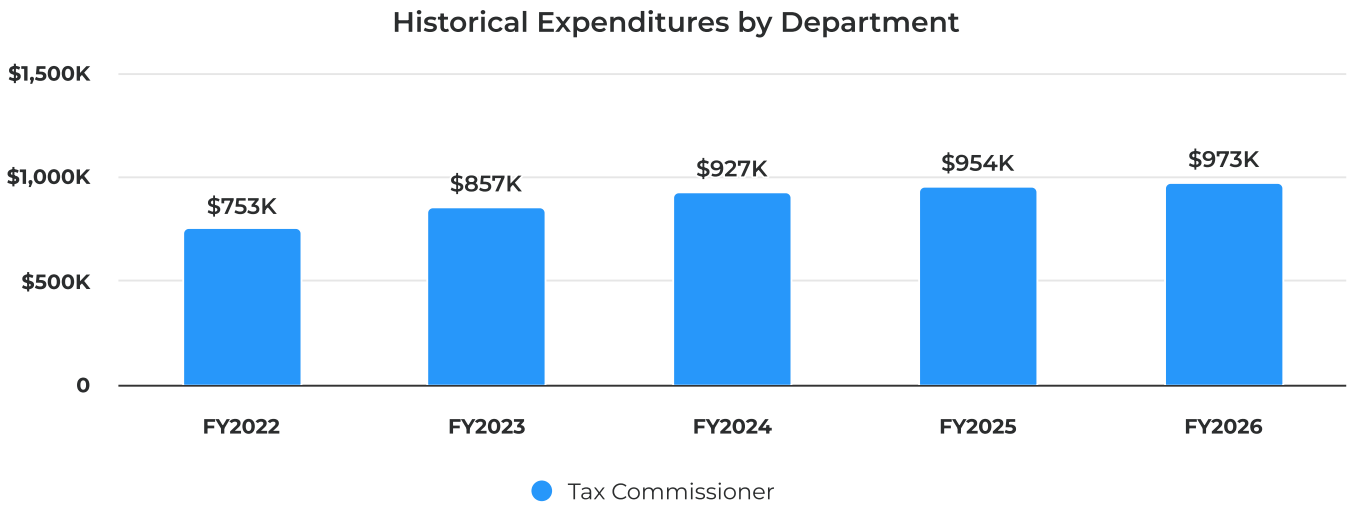
Tax Commissioner

The **Jackson County Tax Commissioner's Office** is responsible for managing property tax administration and vehicle registration for the county. Its main purposes include:

Primary Responsibilities

1. **Property Tax Collection**
   - Billing and collecting property taxes from property owners.
   - Distributing collected taxes to county, city, and school district funds.
2. **Vehicle Registration & Titling**
   - Handling motor vehicle registrations and license plate renewals.
   - Processing vehicle titles and related documentation.
3. **Tax Lien and Delinquency Management**
   - Collecting delinquent taxes.
   - Managing tax sales for unpaid property taxes.
4. **Customer Service & Public Records**
   - Providing information about tax bills and payment options.
   - Maintaining accurate public tax records.

Expenditures by Department



FY26 Expenditures by Department

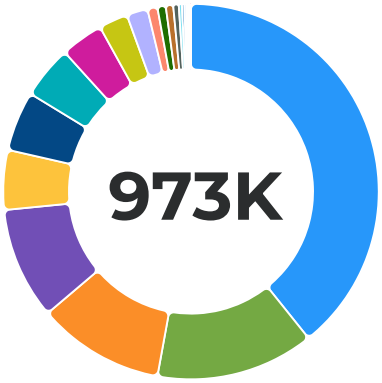


Tax Commissioner **$972,765** 100.00%

Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Tax Commissioner	$531,495.37	$954,349.00	$972,765.00	1.93%
Total Expenditures	**$531,495.37**	**$954,349.00**	**$972,765.00**	**1.93%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	**$381,749**	39.24%
Group Insurance	**$132,608**	13.63%
Elected Officials Salaries	**$106,334**	10.93%
Part-time Salaries	**$93,592**	9.62%
Postage	**$50,000**	5.14%
Other Professional Fees	**$50,000**	5.14%
FICA	**$44,498**	4.57%
Retirement	**$35,722**	3.67%
Maintenance Contracts	**$24,400**	2.51%
Supplies	**$17,500**	1.80%
Medicare	**$8,434**	0.87%
Advertising	**$7,000**	0.72%
Conferences & Training	**$6,100**	0.63%
Longevity Pay	**$4,650**	0.48%
Operating Leases	**$2,700**	0.28%
Travel	**$2,000**	0.21%
Workers Compensation	**$1,650**	0.17%
Telephone	**$1,500**	0.15%
Dues & Fees	**$850**	0.09%
Uniforms	**$700**	0.07%
Overtime Salaries	**$500**	0.05%
Unemployment Insurance	**$178**	0.02%
Books & Periodicals	**$100**	0.01%

For the fiscal year in the "120 - Tax Commissioner" category, Regular Salaries account for $381,749, representing 39.24% of the total. Group Insurance follows with $132,608, or 13.63%. Elected Officials Salaries make up $106,334, which is 10.93%, while Part-time Salaries are $93,592, comprising 9.62%. Other Professional Fees and Postage are each $50,000, both at 5.14%. FICA expenses total $44,498, or 4.57%, and Retirement costs are $35,722, representing 3.67%. Maintenance Contracts amount to $24,400, or 2.51%, and Supplies are $17,500, making up 1.8% of the total. There are an additional 13 smaller categories not listed here.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Elected Officials Salaries	$91,951.44	$96,951.12	$99,679.53	$106,334.00	$106,334.00	0.00%
Regular Salaries	$287,808.38	$330,431.20	$354,785.80	$375,281.00	$381,749.00	1.72%
Part-time Salaries	$48,322.06	$62,845.43	$45,186.34	$81,501.00	$93,592.00	14.84%

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Overtime Salaries	$709.73	$629.43	$1,437.27	$500.00	$500.00	0.00%
Group Insurance	$126,956.99	$154,372.39	$180,477.97	$118,400.00	$132,608.00	12.00%
FICA	$25,488.01	$29,083.84	$29,872.20	$43,117.00	$44,498.00	3.20%
Medicare	$5,960.89	$6,801.83	$6,986.24	$8,173.00	$8,434.00	3.19%
Retirement	$17,904.04	$25,965.89	$31,521.62	$33,700.00	$35,722.00	6.00%
Unemployment Insurance	$345.01	$254.30	$249.68	$293.00	$178.00	-39.25%
Workers Compensation	$1,264.56	$765.41	$530.91	$1,500.00	$1,650.00	10.00%
Longevity Pay	-	-	$4,050.00	$3,750.00	$4,650.00	24.00%
Legal	$388.00	$50.00	-	-	-	-
Other Professional Fees	$54,618.90	$44,519.14	$55,340.38	$50,000.00	$50,000.00	0.00%
Maintenance Contracts	$43,015.22	$63,812.22	$50,614.77	$60,000.00	$24,400.00	-59.33%
Operating Leases	$2,215.96	$2,857.28	$2,186.04	$2,700.00	$2,700.00	0.00%
Repairs - Autos	-	$175.44	-	-	-	-
Postage	$21,039.11	$10,172.26	$27,764.56	$30,000.00	$50,000.00	66.67%
Telephone	$1,391.63	$1,891.33	$952.05	$1,500.00	$1,500.00	0.00%
Advertising	$3,036.60	$6,526.60	$10,048.20	$7,000.00	$7,000.00	0.00%
Travel	$2,282.18	$494.65	$2,325.35	$2,000.00	$2,000.00	0.00%
Dues & Fees	$700.00	$350.00	$844.00	$850.00	$850.00	0.00%
Conferences & Training	$1,813.41	$7,768.00	$1,239.66	$6,100.00	$6,100.00	0.00%
Miscellaneous	$167.50	-	-	$100.00	-	-100.00%
Supplies	$15,873.14	$6,669.96	$17,216.51	$17,500.00	$17,500.00	0.00%
Electricity	-	-	$589.91	-	-	-
Tires & Batteries	-	$195.08	-	$200.00	-	-100.00%
Books & Periodicals	$60.57	-	$45.00	$150.00	$100.00	-33.33%
Uniforms	-	$237.32	$2,934.20	$700.00	$700.00	0.00%
Computer Hardware & Peripheral	-	$3,202.05	-	$3,000.00	-	-100.00%
Total Expenditures	**$753,313.33**	**$857,022.17**	**$926,878.19**	**$954,349.00**	**$972,765.00**	**1.93%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	9	9	9	9	9
Part-Time	2	3	3	3	3
Total Positions	11	12	12	12	12

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Personnel Summary

Summary of Goals

Information Technology

The Jackson County Information Technology Department provides technical support for all Jackson County departments. The IT Department implements the latest technology to streamline government activity to reduce costs and improve the quality of response to citizens.

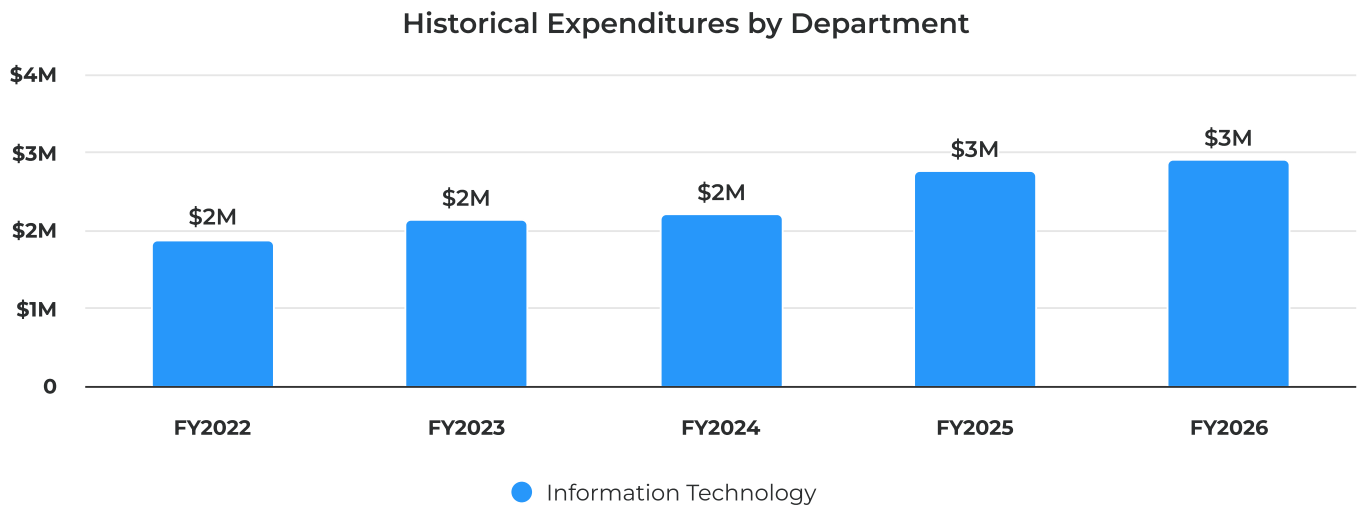
Goals & Objectives

- Establish clear, achievable objectives that positively contribute to the organization's strategic business plan.
- Facilitate an open, honest and constructive environment for communicating ideas, opinions and alternatives that support our customer's business goals.
- Assume appropriate risks and make informed decisions, accepting responsibility for decisions, actions and results.
- Cooperate with others as part of a team by employing collaborative work efforts and producing mutually acceptable outcomes.
- Develop quality, cost-effective solutions that are appropriate to the client's business needs.

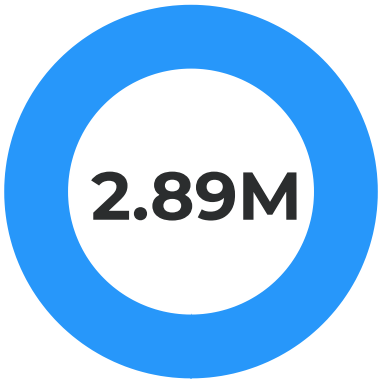
Mission Statement

In partnership with other Jackson County departments, the mission of the Information Technology Department is to provide the highest quality technological services to our departments, users, and citizens through thoughtful planning, fiscal responsibility, accessibility, and exemplary client service, resulting in an organization which continuously improves its methodologies to better serve the departments, which in turn, will enable them to better serve the county residents

Expenditures by Department



FY26 Expenditures by Department

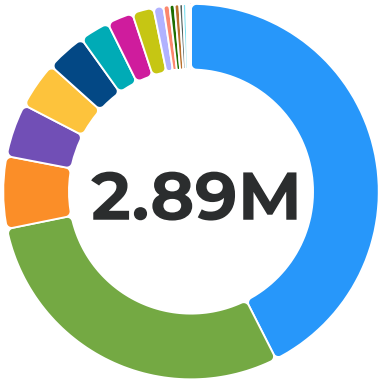


Information Technology **$2,894,178** 100.00%

Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Information Technology	$1,511,760.52	$2,752,906.00	$2,894,178.00	5.13%
Total Expenditures	**$1,511,760.52**	**$2,752,906.00**	**$2,894,178.00**	**5.13%**

FY2025 - FY2026 Graphical Comparison



Maintenance Contracts	**$1,230,500**	42.52%
Regular Salaries	**$847,904**	29.30%
LAN/WAN Connectivity	**$180,000**	6.22%
Group Insurance	**$132,608**	4.58%
Software	**$116,500**	4.03%
Software - Security	**$100,000**	3.46%
Other Professional Fees	**$75,000**	2.59%
FICA	**$64,865**	2.24%
Retirement	**$53,636**	1.85%
Fiber Relocation	**$25,000**	0.86%
Supplies	**$15,000**	0.52%
Medicare	**$12,295**	0.42%
Overtime Salaries	**$12,000**	0.41%
Conferences & Training	**$9,000**	0.31%
Telephone	**$8,000**	0.28%
Travel	**$4,000**	0.14%
Longevity Pay	**$3,225**	0.11%
Operating Leases	**$2,000**	0.07%
Workers Compensation	**$1,100**	0.04%
Fuel & Lubricants	**$600**	0.02%
Repairs - Autos	**$500**	0.02%
Dues & Fees	**$300**	0.01%
Unemployment Insurance	**$145**	0.01%

For the fiscal year in the "130 - Information Technology" category, Maintenance Contracts account for the largest portion at $1.2 million, representing 42.52% of the total. Regular Salaries follow with $847,904, making up 29.3%. LAN/WAN Connectivity is $180,000, or 6.22%, while Group Insurance comprises $132,608, which is 4.58%. Software expenses total $116,500, equating to 4.03%, and Software - Security is $100,000, or 3.46%. Other Professional Fees amount to $75,000, representing 2.59%. FICA costs are $64,865, or 2.24%, and Retirement expenses are $53,636, making up 1.85%. Lastly, Fiber Relocation is $25,000, accounting for 0.86% of the total. Thirteen smaller categories are not included in this summary.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	$578,623.71	$619,750.80	$673,899.86	$778,050.00	$847,904.00	8.98%
Overtime Salaries	-	-	-	$12,000.00	$12,000.00	0.00%
Group Insurance	$85,163.51	$102,914.94	$120,318.64	$118,400.00	$132,608.00	12.00%

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
FICA	$34,294.18	$36,660.73	$39,917.85	$60,439.00	$64,865.00	7.32%
Medicare	$8,020.48	$8,573.86	$9,335.63	$11,456.00	$12,295.00	7.32%
Retirement	$41,189.44	$44,716.90	$48,125.85	$50,600.00	$53,636.00	6.00%
Unemployment Insurance	$189.17	$182.35	$131.82	$186.00	$145.00	-22.04%
Workers Compensation	$863.60	$510.28	$367.55	$1,000.00	$1,100.00	10.00%
Longevity Pay	-	-	$4,650.00	$4,875.00	$3,225.00	-33.85%
Other Professional Fees	$23,088.12	$16,533.91	$26,747.38	$25,000.00	$75,000.00	200.00%
Maintenance Contracts	$266,077.41	$400,104.01	$351,470.22	$550,000.00	$1,230,500.00	123.73%
Operating Leases	$1,583.64	$1,830.73	$1,582.07	$2,000.00	$2,000.00	0.00%
Repairs - Autos	$414.68	$563.41	$274.92	$400.00	$500.00	25.00%
Postage	-	-	-	$100.00	-	-100.00%
Telephone	$8,253.53	$7,226.63	$4,050.85	$8,000.00	$8,000.00	0.00%
LAN/WAN Connectivity	$118,399.72	$124,304.92	$138,404.35	$124,000.00	$180,000.00	45.16%
Travel	$916.18	$92.00	$40.00	$3,000.00	$4,000.00	33.33%
Dues & Fees	$200.00	$325.00	$385.00	$2,500.00	$300.00	-88.00%
Conferences & Training	$165.00	$6,588.12	$395.00	$4,000.00	$9,000.00	125.00%
Supplies	$13,996.76	$9,874.60	$34,933.72	$10,000.00	$15,000.00	50.00%
Electricity	-	-	$589.94	-	-	-
Fuel & Lubricants	$634.02	$639.58	$523.09	$600.00	$600.00	0.00%
Tires & Batteries	$115.52	$258.74	$635.50	$200.00	-	-100.00%
Books & Periodicals	-	-	-	$100.00	-	-100.00%
Small Equipment	$9,813.97	$32.99	-	-	-	-
Computer Hardware & Peripheral	$372,239.22	$453,228.55	$427,340.94	$540,000.00	-	-100.00%
Software	$57,380.68	$35,662.33	$29,402.41	$96,000.00	$116,500.00	21.35%
Software - Security	$246,867.66	$254,875.75	$285,345.60	$350,000.00	$100,000.00	-71.43%
Fiber Relocation	-	-	-	-	$25,000.00	-
Total Expenditures	**$1,868,490.20**	**$2,125,451.13**	**$2,198,868.19**	**$2,752,906.00**	**$2,894,178.00**	**5.13%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	6	7	7	9	9
Part-Time					-
Total Positions	6	7	7	9	9

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Personnel Summary

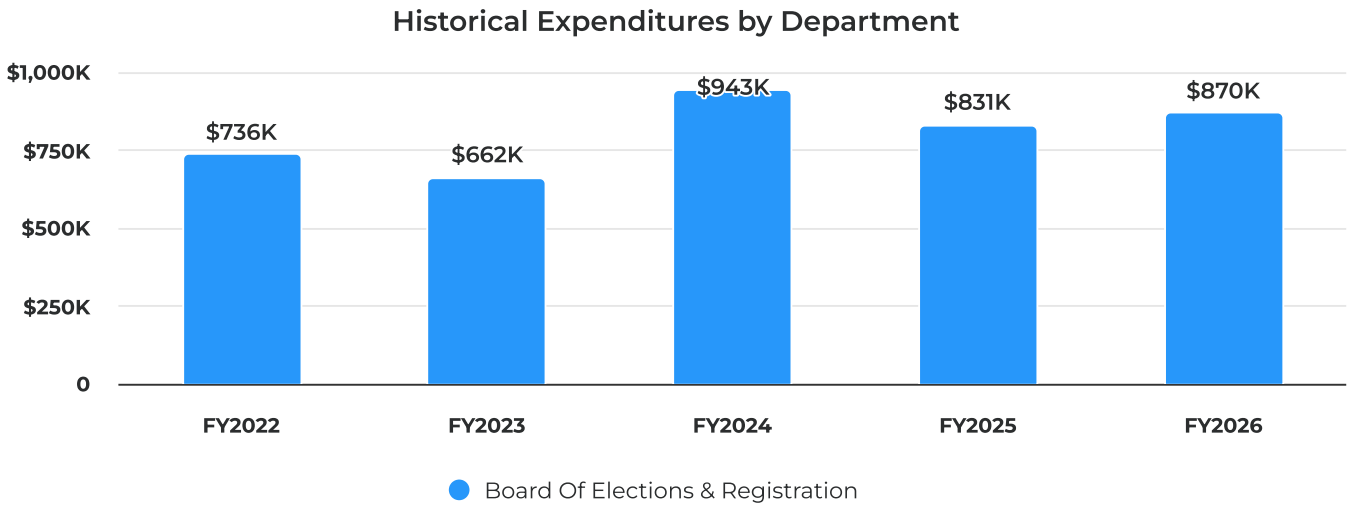
Summary of Goals

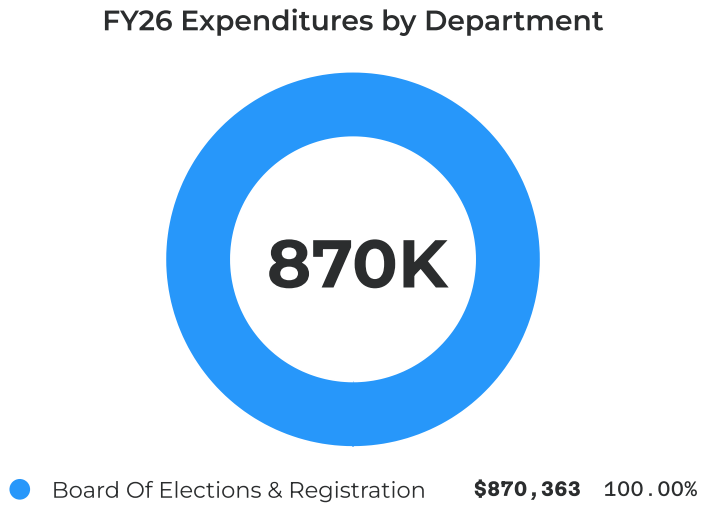
Board of Elections and Registration

The **Jackson County Board of Elections and Voter Registration Office** plays a central role in safeguarding democratic processes within Jackson County. Charged with registering eligible citizens and qualifying candidates, the office administers elections across all levels of government—federal, state, county, and municipal—while maintaining high standards of fairness, accuracy, and accessibility.

In addition to voter registration and candidate qualification, the office is responsible for printing ballots, programming voting equipment, ensuring ADA-compliant voting facilities, training and managing poll officials, and handling all logistics—including supplies, equipment, and vote consolidation. As the filing authority for all elected officials and candidates, and through its redistricting involvement, the office ensures compliance with all applicable election laws and provides essential support to voters, candidates, and the public.

Expenditures by Department

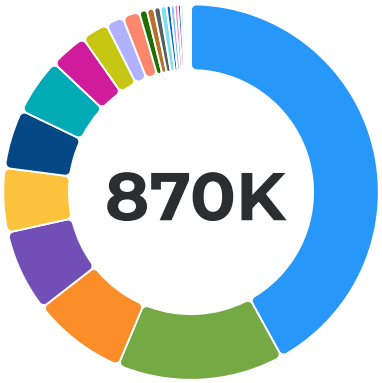




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Board Of Elections & Registration	$403,061.36	$831,318.00	$870,363.00	4.70%
Total Expenditures	**$403,061.36**	**$831,318.00**	**$870,363.00**	**4.70%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	**$365,333**	41.97%
Poll Workers Salaries	**$125,000**	14.36%
Supplies	**$71,000**	8.16%
Maintenance Contracts	**$61,353**	7.05%
Postage	**$48,000**	5.51%
Group Insurance	**$44,240**	5.08%
Overtime Salaries	**$42,437**	4.88%
FICA	**$28,139**	3.23%
Retirement	**$20,034**	2.30%
Other Professional Fees	**$13,200**	1.52%
Travel	**$12,750**	1.46%
Conferences & Training	**$5,900**	0.68%
Medicare	**$5,334**	0.61%
Operating Leases	**$4,800**	0.55%
Advertising	**$4,650**	0.53%
Water & Sewerage	**$3,000**	0.34%
Telephone	**$3,000**	0.34%
Part-time Salaries	**$2,496**	0.29%
Longevity Pay	**$2,100**	0.24%
Natural Gas	**$1,800**	0.21%
Electricity	**$1,500**	0.17%
Uniforms	**$1,350**	0.16%
Fuel & Lubricants	**$1,000**	0.11%
Workers Compensation	**$550**	0.06%
Tires & Batteries	**$500**	0.06%
Repairs - Autos	**$500**	0.06%
Dues & Fees	**$300**	0.03%
Unemployment Insurance	**$97**	0.01%

For the fiscal year in the "140 - Board of Elections and Registration" category, Regular Salaries account for $365,333, representing 41.97% of the total. Poll Workers Salaries follow with $125,000, or 14.36%. Supplies make up $71,000, which is 8.16%, and Maintenance Contracts are $61,353, or 7.05%. Postage expenses total $48,000, equating to 5.51%, while Group Insurance is $44,240, or 5.08%. Overtime Salaries amount to $42,437, representing 4.88%. FICA costs are $28,139, or 3.23%, and Retirement expenses are $20,034, which is 2.3%. Other Professional Fees total $13,200, accounting for 1.52%. There are 18 smaller categories not listed here.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	$247,675.83	$264,174.14	$344,342.15	$344,740.00	$365,333.00	5.97%
Part-time Salaries	$20,720.12	$14,771.46	-	$11,000.00	$2,496.00	-77.31%
Poll Workers Salaries	$127,193.20	$63,396.35	$223,580.35	$125,000.00	$125,000.00	0.00%
Overtime Salaries	$28,800.46	$17,699.26	$59,837.41	$30,000.00	$42,437.00	41.46%
Group Insurance	$28,387.83	$34,304.99	$40,106.20	$39,500.00	$44,240.00	12.00%
FICA	$17,858.78	$18,651.02	$26,318.92	$39,073.00	$28,139.00	-27.98%
Medicare	$4,176.67	$4,361.95	$6,155.28	$7,407.00	$5,334.00	-27.99%
Retirement	$15,690.97	$16,594.10	$21,445.66	$18,900.00	$20,034.00	6.00%
Unemployment Insurance	$529.52	$274.10	$725.52	$233.00	$97.00	-58.37%
Workers Compensation	$431.80	$255.14	$183.98	$500.00	$550.00	10.00%
Longevity Pay	-	-	$1,650.00	$1,425.00	$2,100.00	47.37%
Legal	$5,032.90	$1,041.52	-	$5,000.00	-	-100.00%
Other Professional Fees	$11,425.76	$2,368.00	$2,843.00	$5,000.00	$13,200.00	164.00%
Maintenance Contracts	$14,795.24	$83,253.71	$21,797.86	$61,000.00	$61,353.00	0.58%
Operating Leases	$2,518.45	$2,832.25	$3,833.26	$4,800.00	$4,800.00	0.00%
Repairs - Autos	$64.81	$1,577.89	-	$500.00	$500.00	0.00%
Repairs - Building & Grounds	-	$7,707.87	$16,674.17	$3,000.00	-	-100.00%
Repairs - Others	$1,013.35	-	-	-	-	-
Postage	$33,532.98	$33,205.50	$66,630.50	$30,000.00	$48,000.00	60.00%
Telephone	$703.10	$1,652.73	$908.88	$3,000.00	$3,000.00	0.00%
Advertising	$2,532.60	$2,563.60	$3,676.35	$3,700.00	$4,650.00	25.68%
Travel	$564.35	$6,605.87	$1,571.72	$10,000.00	$12,750.00	27.50%
Dues & Fees	$270.00	$225.00	-	$300.00	$300.00	0.00%
Conferences & Training	$2,380.00	$3,356.25	$250.00	$5,100.00	$5,900.00	15.69%
Supplies	$61,856.10	$31,064.74	$78,694.54	$65,000.00	$71,000.00	9.23%
Water & Sewerage	$2,498.85	$544.64	-	$3,000.00	$3,000.00	0.00%
Natural Gas	$1,403.88	$1,564.93	$1,648.40	$1,800.00	$1,800.00	0.00%
Electricity	$1,042.40	$816.26	$2,042.50	$1,500.00	$1,500.00	0.00%
Fuel & Lubricants	$1,027.88	$387.23	$654.16	$1,000.00	$1,000.00	0.00%
Tires & Batteries	-	$562.55	-	$500.00	$500.00	0.00%
Books & Periodicals	$45.00	$45.00	$45.00	$100.00	-	-100.00%
Small Equipment	$92,521.61	$45,837.66	$16,616.44	$4,000.00	-	-100.00%
Uniforms	-	-	$408.34	$240.00	$1,350.00	462.50%
Computer Hardware & Peripheral	$8,823.63	-	-	$5,000.00	-	-100.00%
Total Expenditures	**$735,518.07**	**$661,695.71**	**$942,640.59**	**$831,318.00**	**$870,363.00**	**4.70%**

Personnel Summary

The five part-time positions consist of the Chief Registrar and four board members. During election seasons, numerous additional part-time poll workers are employed at various polling locations. The chart below does not reflect the number of these poll workers.

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	5	5	5	6	6
Part-Time	5	6	6	5	5
Total Positions	10	11	11	11	11

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Personnel Summary

Summary of Goals

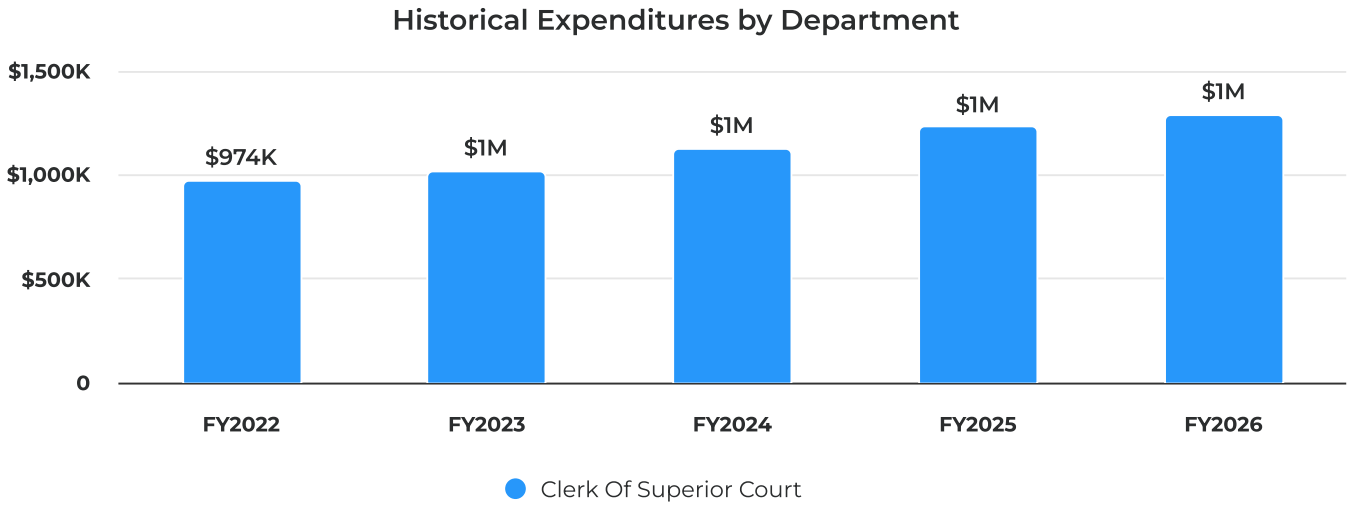
Clerk of Superior Court

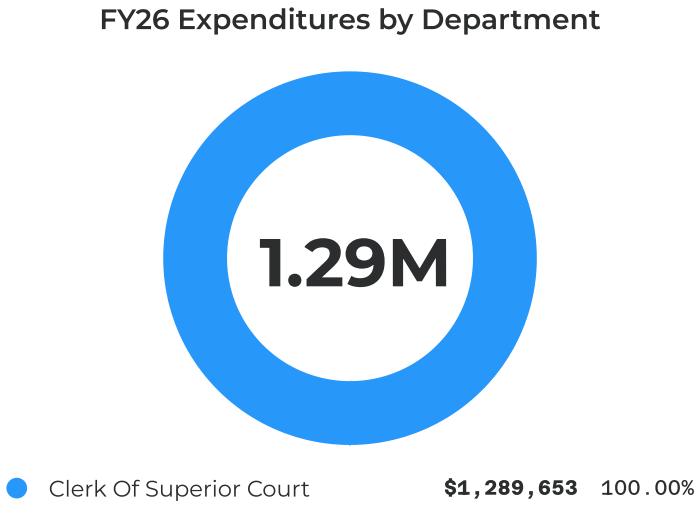
The **Clerk of Court** handles Superior & State civil & criminal records, juvenile court, adoptions, real estate records, notaries, trade names and military discharges(DD214). We now also hold the records for Magistrate civil & criminal filings.

Our real estate records date back to when Jackson County was first established in 1796, with digital images available on public terminals dating back to January 1988. These records are available in our deed room, and employees will be glad to assist anyone not familiar with our programs.

Since 1999, we have been connected statewide with the Georgia Superior Court Clerk Cooperative Authority - with a public terminal in our office allowing an individual to check all counties for real estate records from one location.

Expenditures by Department





Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Clerk Of Superior Court	$654,340.37	$1,229,401.00	$1,289,653.00	4.90%
Total Expenditures	**$654,340.37**	**$1,229,401.00**	**$1,289,653.00**	**4.90%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	**$698,402**	54.15%
Group Insurance	**$243,040**	18.85%
Elected Officials Salaries	**$136,827**	10.61%
FICA	**$61,911**	4.80%
Retirement	**$60,526**	4.69%
Supplies	**$20,000**	1.55%
Operating Leases	**$20,000**	1.55%
Medicare	**$12,111**	0.94%
Maintenance Contracts	**$10,500**	0.81%
Postage	**$10,000**	0.78%
Longevity Pay	**$9,450**	0.73%
Workers Compensation	**$1,760**	0.14%
Travel	**$1,500**	0.12%
Dues & Fees	**$1,200**	0.09%
Court Costs - Interpreter Serv.	**$1,000**	0.08%
Conferences & Training	**$1,000**	0.08%
Unemployment Insurance	**$226**	0.02%
Fuel & Lubricants	**$200**	0.02%

For the fiscal year in the "150 - Clerk of Superior Court" category, Regular Salaries account for $698,402, representing 54.15% of the total. Group Insurance follows with $243,040, or 18.85%. Elected Officials Salaries make up $136,827, which is 10.61%. FICA expenses are $61,911, comprising 4.8%, and Retirement costs are $60,526, or 4.69%.

Additional categories include Operating Leases and Supplies, each at $20,000 and 1.55%. Medicare expenses total $12,111, accounting for 0.94%. Maintenance Contracts are $10,500, or 0.81%, and Postage is $10,000, representing 0.78%. There are also eight smaller categories not listed here.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Elected Officials Salaries	$121,748.88	$126,748.80	$128,910.91	$136,827.00	$136,827.00	0.00%
Regular Salaries	$485,082.89	$519,404.93	$567,070.23	$610,851.00	$698,402.00	14.33%
Part-time Salaries	$47,357.24	$29,872.38	$25,066.32	$62,813.00	-	-100.00%
Overtime Salaries	$4,347.04	$3,647.52	$4,513.96	-	-	-
Group Insurance	$156,035.62	$188,677.38	$220,584.19	$217,000.00	$243,040.00	12.00%
FICA	$37,991.43	$39,304.57	$42,593.02	$62,155.00	$61,911.00	-0.39%
Medicare	$8,885.09	$9,192.19	$9,961.26	$11,781.00	$12,111.00	2.80%
Retirement	$47,813.07	$48,388.24	$55,160.96	$57,100.00	$60,526.00	6.00%
Unemployment Insurance	$404.10	$309.12	$349.11	$399.00	$226.00	-43.36%
Workers Compensation	$1,237.11	$765.41	$571.74	$1,600.00	$1,760.00	10.00%
Longevity Pay	-	-	$8,250.00	$7,575.00	$9,450.00	24.75%
Legal	$5,297.69	$562.00	-	-	-	-
Other Professional Fees	-	-	$1,435.60	-	-	-
Maintenance Contracts	$5,824.28	$7,710.96	$7,138.99	$10,500.00	$10,500.00	0.00%
Operating Leases	$18,475.38	$19,138.55	$17,965.66	$20,000.00	$20,000.00	0.00%
Repairs - Autos	-	$15.32	-	-	-	-
Postage	$12,013.12	$7,795.62	$5,700.11	$12,000.00	$10,000.00	-16.67%
Advertising	-	-	-	$100.00	-	-100.00%
Travel	$1,071.23	$798.51	$151.20	$1,500.00	$1,500.00	0.00%
Dues & Fees	$799.00	$1,104.00	$665.00	$1,000.00	$1,200.00	20.00%
Conferences & Training	$800.00	$350.00	$1,050.00	$1,000.00	$1,000.00	0.00%
Supplies	$18,460.21	$16,460.41	$28,714.57	$15,000.00	$20,000.00	33.33%
Fuel & Lubricants	$241.42	$206.39	$229.35	$200.00	$200.00	0.00%
Tires & Batteries	$3.88	-	-	-	-	-
Court Costs - Interpreter Serv.	-	-	-	-	$1,000.00	-
Total Expenditures	**$973,888.68**	**$1,020,452.30**	**$1,126,082.18**	**$1,229,401.00**	**$1,289,653.00**	**4.90%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	12	13	13	14	15
Part-Time		2	2		-
Total Positions	12	15	15	14	15

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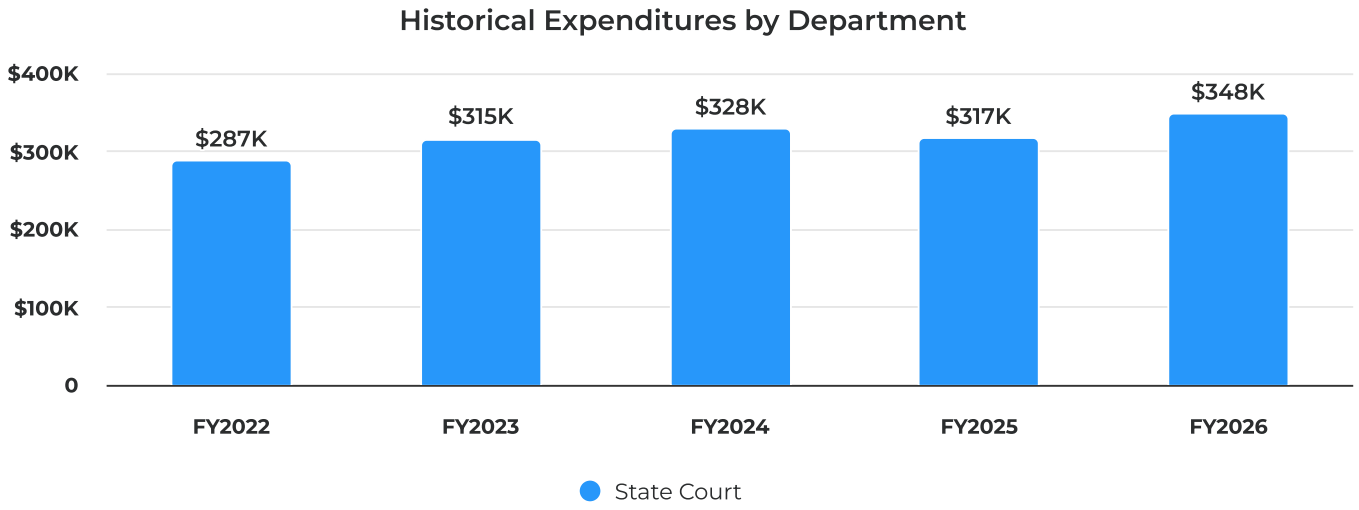
Personnel Summary

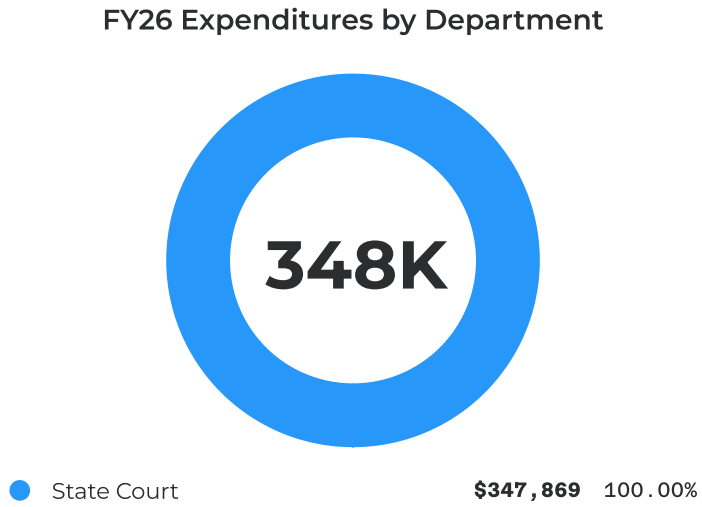
Summary of Goals

State Court

The state court was established by a 1970 legislative act that designated certain existing countywide courts of limited jurisdiction as state courts. State courts may exercise jurisdiction over all misdemeanor violations, including traffic cases, and civil actions, regardless of the amount claimed, unless the superior court has exclusive jurisdiction.

Expenditures by Department

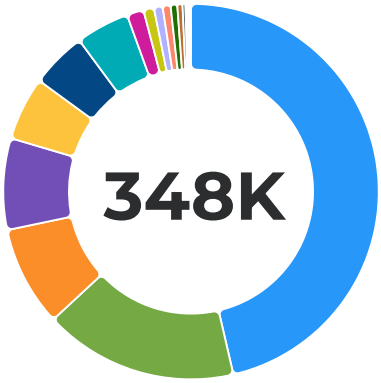




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
State Court	$190,560.11	$316,606.00	$347,869.00	9.87%
Total Expenditures	**$190,560.11**	**$316,606.00**	**$347,869.00**	**9.87%**

FY2025 - FY2026 Graphical Comparison



Elected Officials Salaries	**$161,306**	46.37%
Regular Salaries	**$58,143**	16.71%
Court Cost - Reporters Fees	**$30,000**	8.62%
Group Insurance	**$27,440**	7.89%
Retirement	**$18,974**	5.45%
FICA	**$16,788**	4.83%
Court Costs - Interpreter Serv.	**$16,000**	4.60%
Court Costs - Indigent Service	**$5,000**	1.44%
Medicare	**$3,182**	0.91%
Operating Leases	**$2,600**	0.75%
Longevity Pay	**$2,400**	0.69%
Court Cost - Jury Fees	**$2,000**	0.57%
Supplies	**$1,500**	0.43%
Postage	**$900**	0.26%
Books & Periodicals	**$500**	0.14%
Conferences & Training	**$450**	0.13%
Dues & Fees	**$450**	0.13%
Workers Compensation	**$220**	0.06%
Unemployment Insurance	**$16**	0.00%

For the fiscal year in the "160 - State Court" category, Elected Officials Salaries account for $161,306, representing 46.37% of the total. Regular Salaries follow with $58,143, or 16.71%. Court Cost - Reporters Fees make up $30,000, which is 8.62% of the total. Group Insurance expenses are $27,440, comprising 7.89%. Retirement costs amount to $18,974, or 5.45%, while FICA expenses are $16,788, representing 4.83%. Court Costs for Interpreter Services total $16,000, or 4.6%. Court Costs for Indigent Service are $5,000, making up 1.44%. Medicare expenses are $3,182, which is 0.91%, and Operating Leases are $2,600, accounting for 0.75% of the total. Nine smaller categories are not included in this summary.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Elected Officials Salaries	$129,496.38	$138,835.80	$147,225.68	$146,191.00	$161,306.00	10.34%
Regular Salaries	$47,390.43	$51,153.88	$53,746.89	$55,347.00	$58,143.00	5.05%
Overtime Salaries	$6.42	-	$31.68	-	-	-
Group Insurance	$28,387.83	$34,304.99	$40,106.20	$24,500.00	$27,440.00	12.00%
FICA	$10,529.56	$11,319.47	$12,062.95	$15,418.00	$16,788.00	8.89%
Medicare	$2,462.62	$2,647.29	$2,821.18	$2,923.00	$3,182.00	8.86%

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Retirement	$13,908.26	$15,822.77	$17,008.19	$17,900.00	$18,974.00	6.00%
Unemployment Insurance	$26.95	$23.62	$21.43	$27.00	$16.00	-40.74%
Workers Compensation	$123.37	$127.57	$61.46	$200.00	$220.00	10.00%
Longevity Pay	-	-	$1,275.00	$1,200.00	$2,400.00	100.00%
Legal	$4,500.00	$5,422.50	$4,500.00	-	-	-
Other Professional Fees	$14,051.81	$16,650.42	$16,660.00	$14,000.00	-	-100.00%
Operating Leases	$2,226.65	$2,417.08	$2,219.32	$2,600.00	$2,600.00	0.00%
Postage	$646.86	$881.25	$845.08	$600.00	$900.00	50.00%
Travel	$772.00	$374.00	$542.50	$500.00	-	-100.00%
Dues & Fees	$484.00	$409.00	$413.00	$500.00	$450.00	-10.00%
Conferences & Training	$320.00	$320.00	$414.47	$400.00	$450.00	12.50%
Miscellaneous	-	$1,935.00	$380.00	$300.00	-	-100.00%
Court Cost - Jury Fees	$2,202.00	$1,575.00	$925.00	$2,000.00	$2,000.00	0.00%
Court Cost - Witness Fees	-	-	-	$100.00	-	-100.00%
Court Cost - Reporters Fees	$28,548.72	$28,919.04	$26,598.30	$30,000.00	$30,000.00	0.00%
Supplies	$778.11	$541.21	$566.47	$1,500.00	$1,500.00	0.00%
Books & Periodicals	-	$820.87	-	$400.00	$500.00	25.00%
Court Costs - Indigent Service	-	-	-	-	$5,000.00	-
Court Costs - Interpreter Serv.	-	-	-	-	$16,000.00	-
Total Expenditures	**$286,861.97**	**$314,500.76**	**$328,424.80**	**$316,606.00**	**$347,869.00**	**9.87%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	2	2	2	2	2
Part-Time					-
Total Positions	2	2	2	2	2

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Personnel Summary

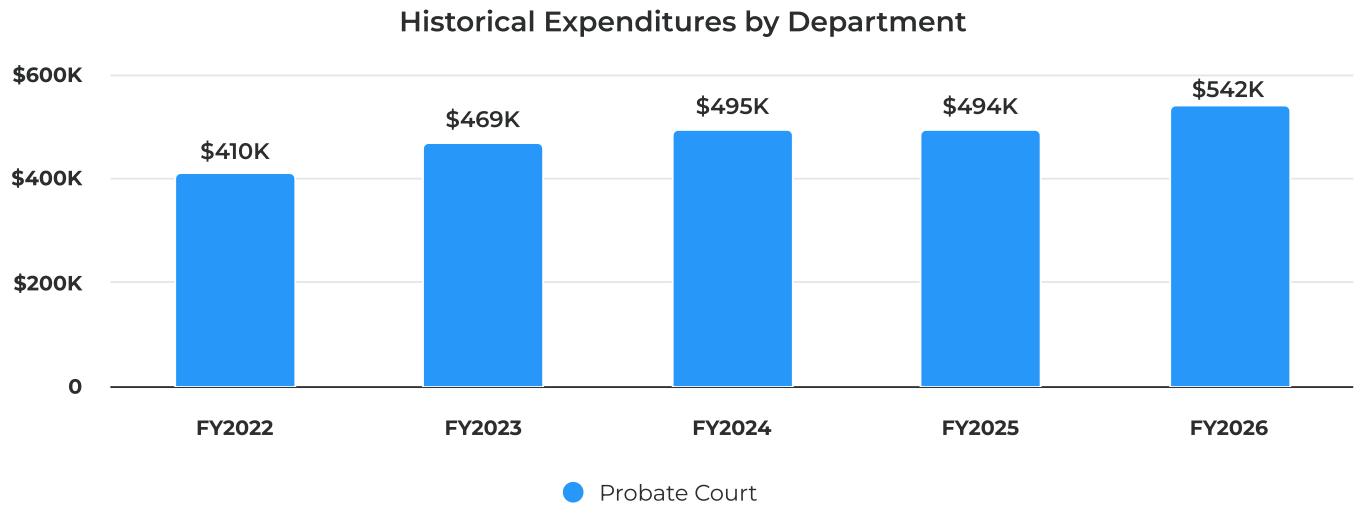
Summary of Goals

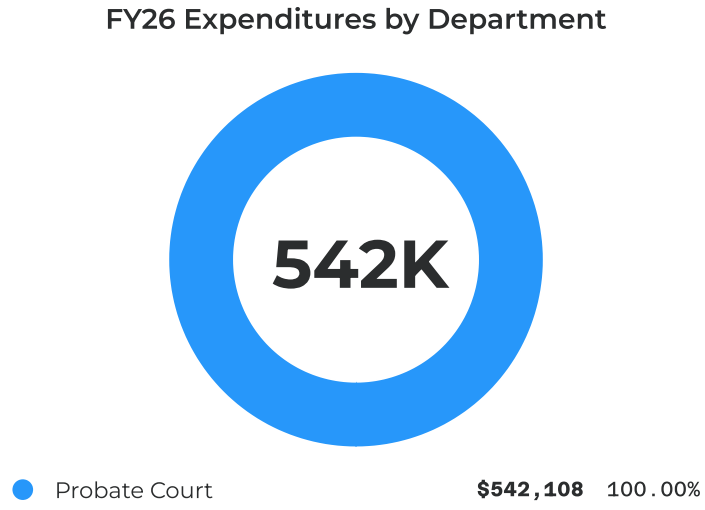
Probate Court

The **Jackson County Probate Court** plays a critical role in ensuring both the orderly administration of deceased persons' estates and the welfare of those unable to manage personal or financial affairs. It processes the probate of wills and estate administration under Georgia law, issues essential documents such as marriage licenses and vital records, and adjudicates guardianship and conservatorship petitions to protect vulnerable individuals.

Beyond these core duties, the court handles specialized functions such as processing weapons-carry license applications, issuing amendments to vital records, and managing legal matters like clearing private routes, evaluating mental health or substance cases, and authorizing settlements for minors. Through this broad jurisdiction, the Probate Court ensures that legal and administrative processes proceed with efficiency, fairness, and compliance.

Expenditures by Department

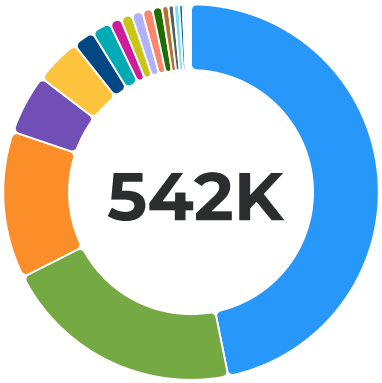




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Probate Court	$274,795.68	$493,923.00	$542,108.00	9.76%
Total Expenditures	**$274,795.68**	**$493,923.00**	**$542,108.00**	**9.76%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	**$253,831**	46.82%
Elected Officials Salaries	**$112,344**	20.72%
Group Insurance	**$68,656**	12.66%
FICA	**$28,012**	5.17%
Retirement	**$21,518**	3.97%
Court Costs - Indigent Service	**$10,000**	1.84%
Maintenance Contracts	**$9,000**	1.66%
Supplies	**$5,500**	1.01%
Medicare	**$5,310**	0.98%
Operating Leases	**$5,200**	0.96%
Other Professional Fees	**$4,750**	0.88%
Postage	**$4,500**	0.83%
Travel	**$3,000**	0.55%
Longevity Pay	**$2,550**	0.47%
Small Equipment	**$2,500**	0.46%
Conferences & Training	**$1,606**	0.30%
Court Costs - Interpreter Serv.	**$1,000**	0.18%
Books & Periodicals	**$1,000**	0.18%
Dues & Fees	**$820**	0.15%
Telephone	**$600**	0.11%
Workers Compensation	**$330**	0.06%
Unemployment Insurance	**$81**	0.01%

For the fiscal year in the "170 - Probate Court" category, Regular Salaries account for $253,831, representing 46.82% of the total. Elected Officials Salaries follow with $112,344, or 20.72%. Group Insurance comprises $68,656, which is 12.66%. FICA expenses are $28,012, making up 5.17%, while Retirement costs are $21,518, or 3.97%. Court Costs for Indigent Service total $10,000, equating to 1.84%. Maintenance Contracts amount to $9,000, or 1.66%. Supplies are $5,500, representing 1.01%. Medicare expenses are $5,310, or 0.98%, and Operating Leases are $5,200, accounting for 0.96%. There are an additional 12 smaller categories not listed here.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Elected Officials Salaries	$98,293.80	$103,293.48	$105,297.36	$104,844.00	$112,344.00	7.15%
Regular Salaries	$156,034.90	$205,546.22	$211,656.48	$238,722.00	$253,831.00	6.33%
Part-time Salaries	$14,131.61	$1,560.53	-	-	-	-
Overtime Salaries	$77.66	$5.98	$51.34	-	-	-
Group Insurance	$70,969.60	$85,762.43	$100,265.54	$61,300.00	$68,656.00	12.00%
FICA	$15,738.23	$18,091.48	$18,594.35	$26,291.00	$28,012.00	6.55%
Medicare	$3,680.69	$4,231.07	$4,348.68	$4,983.00	$5,310.00	6.56%
Retirement	$17,511.01	$17,839.41	$19,366.48	$20,300.00	$21,518.00	6.00%
Unemployment Insurance	$149.46	$112.13	$110.41	$133.00	$81.00	-39.10%
Workers Compensation	$277.58	$127.57	$122.52	$300.00	$330.00	10.00%
Longevity Pay	-	-	$2,250.00	$1,950.00	$2,550.00	30.77%
Other Professional Fees	$149.90	$149.90	$3,218.77	$3,500.00	$4,750.00	35.71%
Maintenance Contracts	$9,795.56	$10,103.78	$10,140.76	$9,800.00	$9,000.00	-8.16%
Operating Leases	$3,398.04	$3,635.00	$2,956.40	$4,000.00	$5,200.00	30.00%
Postage	$3,303.39	$4,447.18	$4,098.06	$4,500.00	$4,500.00	0.00%
Telephone	$456.12	$561.40	$418.34	$600.00	$600.00	0.00%
Travel	$2,176.07	$2,295.98	$2,940.12	$2,750.00	$3,000.00	9.09%
Dues & Fees	$550.00	$500.00	$600.00	$550.00	$820.00	49.09%
Conferences & Training	$1,048.50	$1,272.32	$1,055.92	$1,500.00	$1,606.00	7.07%
Miscellaneous	$1,301.69	$267.75	$438.14	$400.00	-	-100.00%
Supplies	$8,178.62	$7,084.91	$4,456.84	$5,500.00	$5,500.00	0.00%
Books & Periodicals	$929.57	$791.43	$1,366.23	$1,000.00	$1,000.00	0.00%
Small Equipment	$1,473.93	$1,326.50	$1,323.61	$1,000.00	$2,500.00	150.00%
Court Costs - Indigent Service	-	-	-	-	$10,000.00	-
Court Costs - Interpreter Serv.	-	-	-	-	$1,000.00	-
Total Expenditures	**$409,625.93**	**$469,006.45**	**$495,076.35**	**$493,923.00**	**$542,108.00**	**9.76%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	5	6	6	6	6
Part-Time					-
Total Positions	5	6	6	6	6

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Personnel Summary

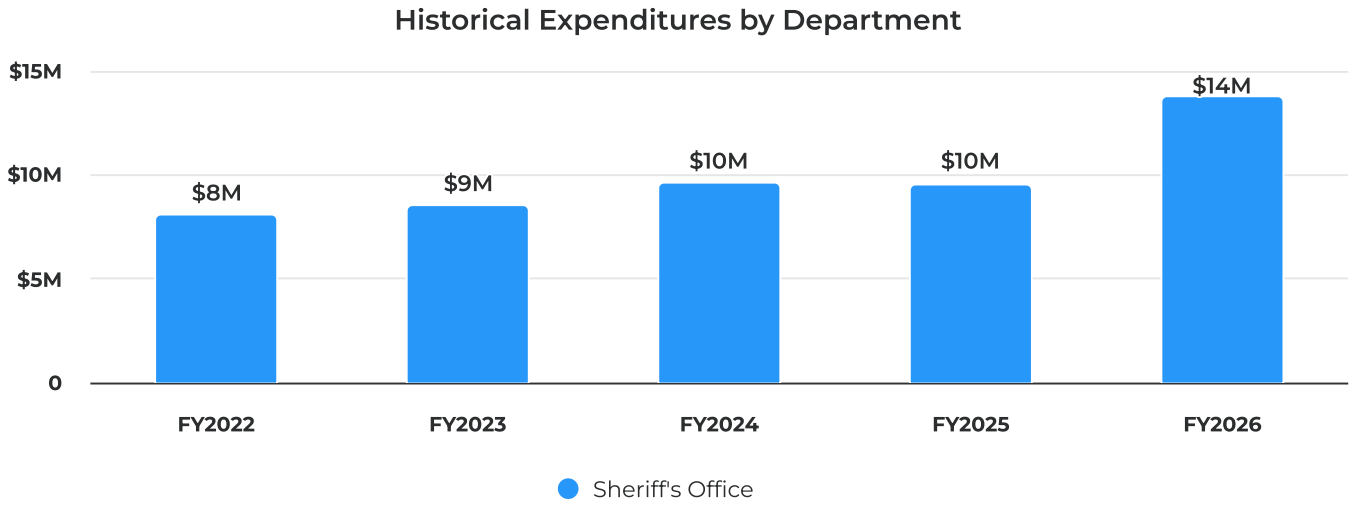
Summary of Goals

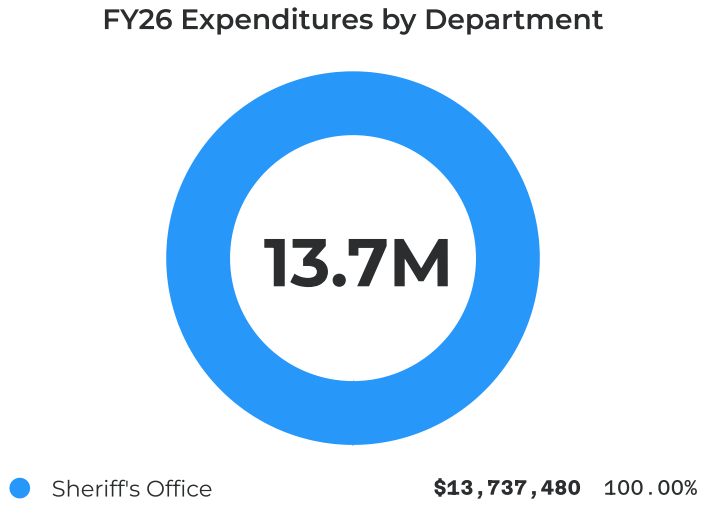
Sheriff's Office

The **Jackson County Sheriff's Office** is the cornerstone of public safety in Jackson County, Georgia—committed to **character, competence, courage, and compassion** in every interaction. Its mission—"We provide exceptional customer service through problem-solving, so people can have safe, productive, quality lives because we believe 'You matter!'"—reflects a deep-rooted belief in the value of every individual.

At its core, the office's purpose is to partner with the community to maintain law and order and enhance the quality of life for all residents. By empowering both staff and citizens to work together, the Sheriff's Office enforces laws with integrity, honors individual rights, and builds a safer environment for everyone in the county.

Expenditures by Department

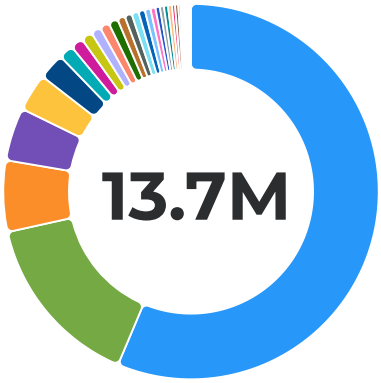




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Sheriff's Office	$5,547,633.86	$9,568,689.00	$13,737,480.00	43.57%
Total Expenditures	**$5,547,633.86**	**$9,568,689.00**	**$13,737,480.00**	**43.57%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	$7,741,990	56.36%
Group Insurance	$2,084,551	15.17%
Retirement - DB	$843,973	6.14%
FICA	$629,346	4.58%
Fuel & Lubricants	$445,000	3.24%
Overtime Salaries	$312,733	2.28%
Repairs - Autos	$173,650	1.26%
Uniforms	$148,200	1.08%
Maintenance Contracts	$132,000	0.96%
Medicare	$118,728	0.86%
Elected Officials Salaries	$114,443	0.83%
Telephone	$109,920	0.80%
Workers Compensation	$93,140	0.68%
Tires & Batteries	$85,000	0.62%
Small Equipment - Radios	$82,500	0.60%
Small Equipment	$76,410	0.56%
Part-time Salaries	$68,355	0.50%
Longevity Pay	$60,150	0.44%
Supplies	$52,345	0.38%
Bullet Proof Vest Program	$48,000	0.35%
Retirement	$47,181	0.34%
Conferences & Training	$46,265	0.34%
Operating Leases	$37,450	0.27%
Ammunition	$36,405	0.27%
Principal - Capital Lease	$25,848	0.19%
Travel	$22,050	0.16%
Bailiff's Salaries	$22,000	0.16%
CHAMPS Program	$20,000	0.15%
Water & Sewerage	$10,900	0.08%
Small Equipment - Vehicles	$6,750	0.05%
Repairs - Damages & indemnitie	$5,600	0.04%
Dues & Fees	$5,300	0.04%
Community Promotions	$5,000	0.04%
Postage	$4,200	0.03%
Books & Periodicals	$4,000	0.03%
Range Maintenance	$3,000	0.02%
Repairs - Others	$3,000	0.02%
Specialized Software Applications	$2,500	0.02%
Software	$2,500	0.02%

Unemployment Insurance	**$2,051**	0.01%
Advertising	**$2,000**	0.01%
Interest - Capital Lease	**$1,546**	0.01%
Other Professional Fees	**$1,500**	0.01%

For the fiscal year in the "180 - Sheriff's Office" FY2025 - FY2026 Graphical Comparison, Regular Salaries account for $7.7 million, representing 56.36% of the total. Group Insurance follows with $2.1 million, or 15.17%. Retirement - DB expenses are $843,973, making up 6.14%, while FICA costs are $629,346, which is 4.58% of the total. Fuel & Lubricants amount to $445,000, or 3.24%, and Overtime Salaries are $312,733, comprising 2.28%. Repairs - Autos total $173,650, representing 1.26%, and Uniforms cost $148,200, which is 1.08%. Maintenance Contracts are $132,000, accounting for 0.96%, and Medicare expenses are $118,728, or 0.86%. There are 33 smaller categories not listed here.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Elected Officials Salaries	$109,890.36	$114,890.04	$117,108.78	$114,443.00	$114,443.00	0.00%
Regular Salaries	$4,855,158.55	$5,066,085.62	$5,153,071.96	$5,400,000.00	$7,741,990.00	43.37%
Bailiff's Salaries	-	$300.00	$21,200.00	$15,000.00	$22,000.00	46.67%
Part-time Salaries	$35,955.52	$14,335.74	$198.05	$20,000.00	$68,355.00	241.78%
Overtime Salaries	$88,806.89	$95,427.64	$108,282.08	$100,000.00	$312,733.00	212.73%
Group Insurance	$1,173,533.73	$1,414,407.58	$1,663,205.60	$1,626,600.00	$2,084,551.00	28.15%
FICA	$297,108.26	$308,684.24	$319,557.13	$432,948.00	$629,346.00	45.36%
Medicare	$69,485.13	$72,192.23	$74,735.12	$82,062.00	$118,728.00	44.68%
Retirement	$14,102.92	$28,551.80	$39,111.01	$38,900.00	$47,181.00	21.29%
Retirement - DB	$531,094.28	$523,232.56	$584,579.54	$769,393.00	$843,973.00	9.69%
Unemployment Insurance	$2,710.03	$2,342.20	$1,915.40	$2,793.00	$2,051.00	-26.57%
Workers Compensation	$61,365.05	$37,760.43	$26,018.41	$74,000.00	$93,140.00	25.86%
Longevity Pay	-	-	$66,675.00	$66,750.00	$60,150.00	-9.89%
Legal	$5,390.74	$8,457.18	$102.25	-	-	-
Other Professional Fees	$4,370.65	$3,467.04	$1,716.80	$5,000.00	$1,500.00	-70.00%
Maintenance Contracts	$38,474.49	$92,796.51	$90,538.79	$84,000.00	$132,000.00	57.14%
Operating Leases	$8,379.11	$9,246.53	$14,375.06	$12,000.00	$37,450.00	212.08%
Repairs - Autos	$77,093.72	$117,858.89	$115,764.74	$78,500.00	$173,650.00	121.21%
Repairs - Others	$113.95	-	$1,571.43	$1,000.00	$3,000.00	200.00%
Repairs - Damages & indemnitie	$22,937.15	$74.41	-	$2,500.00	$5,600.00	124.00%
Postage	$3,240.69	$3,533.03	$3,297.80	$3,500.00	$4,200.00	20.00%
Telephone	$84,094.29	$87,876.21	$87,632.97	$91,600.00	$109,920.00	20.00%
Advertising	$235.00	$650.00	$626.73	$500.00	$2,000.00	300.00%
Community Promotions	$455.12	$500.00	$729.81	$500.00	$5,000.00	900.00%
Travel	$10,967.67	$10,019.30	$6,333.79	$9,000.00	$22,050.00	145.00%
Dues & Fees	$2,250.00	$1,369.00	$1,704.00	$3,000.00	$5,300.00	76.67%
Conferences & Training	$5,264.00	$4,225.00	$3,042.00	$6,000.00	$46,265.00	671.08%
Miscellaneous	$800.00	$1,100.00	$400.00	$1,000.00	-	-100.00%
Supplies	$30,988.86	$30,729.70	$30,098.61	$40,000.00	$52,345.00	30.86%
Bullet Proof Vest Program	$18,311.00	$18,274.00	$14,618.90	$11,500.00	$48,000.00	317.39%
Water & Sewerage	-	$9,969.97	$7,694.25	$5,000.00	$10,900.00	118.00%
Fuel & Lubricants	$393,429.14	$342,327.64	$336,214.66	$350,000.00	$445,000.00	27.14%
Tires & Batteries	$48,526.30	$48,197.93	$56,703.31	$53,000.00	$85,000.00	60.38%
Books & Periodicals	$162.00	-	$112.00	$200.00	$4,000.00	1,900.00%
Small Equipment	$26,168.27	$15,593.36	$25,512.85	$28,000.00	$76,410.00	172.89%
Small Equipment - Radios	$7,403.50	$8,294.16	$574,617.50	$5,000.00	$82,500.00	1,550.00%
Small Equipment - Vehicles	$1,209.58	$4,138.96	$4,067.00	$4,500.00	$6,750.00	50.00%
Uniforms	$22,827.52	$20,036.37	$15,035.11	$23,000.00	$148,200.00	544.35%

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Computer Hardware & Peripheral	$1,567.22	$1,169.80	$1,199.72	$5,000.00	-	-100.00%
Software	$1,576.64	$323.97	$359.97	$2,500.00	$2,500.00	0.00%
Machinery & Equipment	$27,442.20	$19,399.87	$18,280.36	-	-	-
Principal - Capital Lease	-	-	-	-	$25,848.00	-
Interest - Capital Lease	-	-	-	-	$1,546.00	-
CHAMPS Program	-	-	-	-	$20,000.00	-
Range Maintenance	-	-	-	-	$3,000.00	-
Ammunition	-	-	-	-	$36,405.00	-
Specialized Software Applications	-	-	-	-	$2,500.00	-
Total Expenditures	**$8,082,889.53**	**$8,537,838.91**	**$9,588,008.49**	**$9,568,689.00**	**$13,737,480.00**	**43.57%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	104	104	104	105	124
Part-Time	4	1	2	1	11
Total Positions	108	105	106	106	135

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Personnel Summary

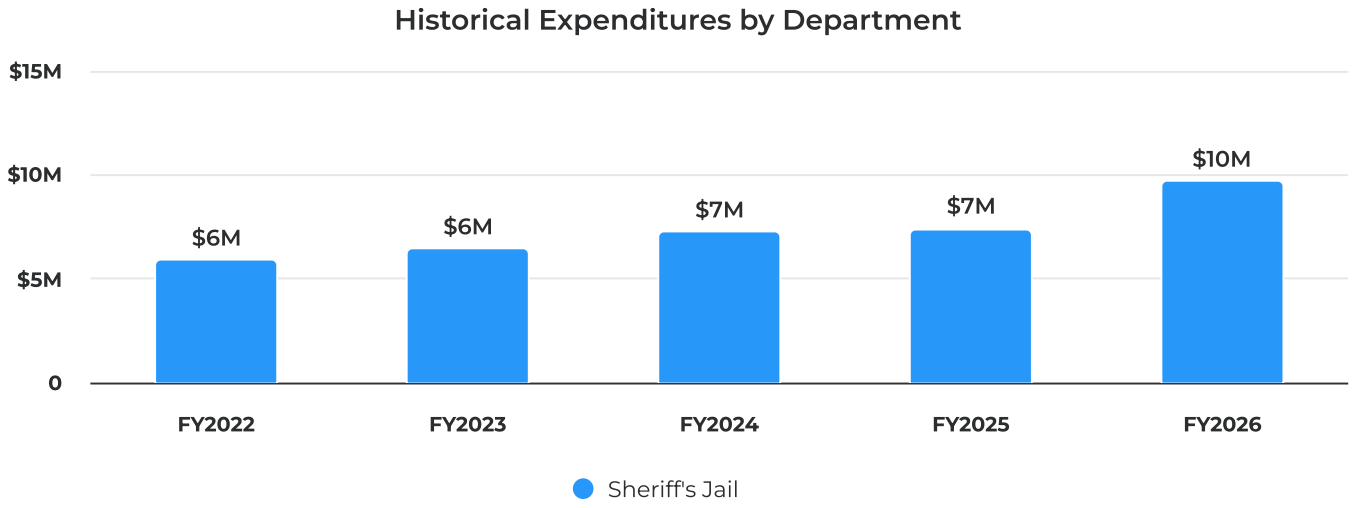
Summary of Goals

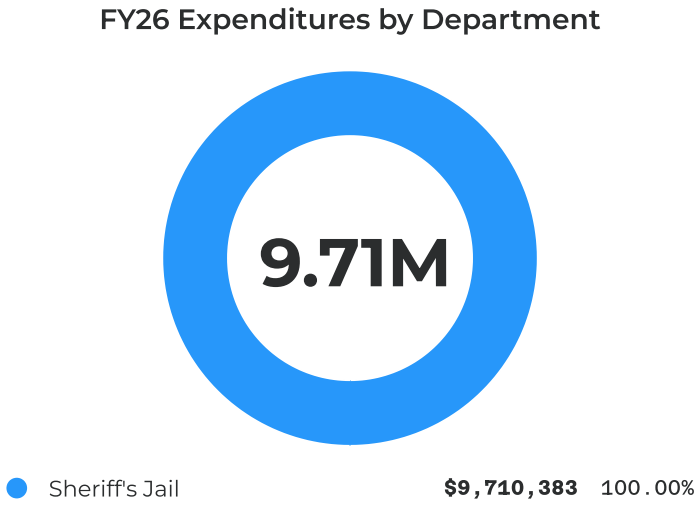
Sheriff's Jail

The purpose of the **Jackson County Sheriff's Jail** is to:

- **Detain individuals** who have been arrested and are awaiting trial or sentencing.
- **House inmates** who are serving short-term sentences, typically for misdemeanor offenses or local jurisdiction cases.
- **Ensure safety and security** for inmates, staff, and the community through proper management of jail operations.
- **Provide basic needs** such as food, medical care, and humane living conditions in accordance with state and federal laws.
- **Support rehabilitation efforts** by offering access to educational, vocational, or treatment programs where available.

Expenditures by Department

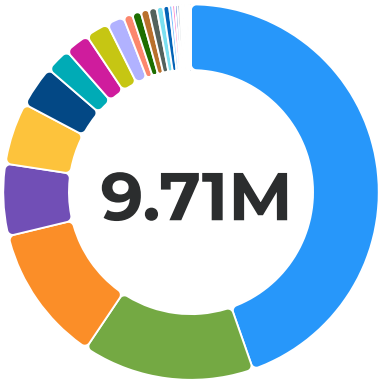




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Sheriff's Jail	$4,482,817.80	$7,371,555.00	$9,710,383.00	31.73%
Total Expenditures	**$4,482,817.80**	**$7,371,555.00**	**$9,710,383.00**	**31.73%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	**$4,334,460**	44.64%
Group Insurance	**$1,435,952**	14.79%
Supplies - Medical	**$1,147,304**	11.82%
Retirement - DB	**$599,859**	6.18%
Supplies - Kitchen & Food	**$516,672**	5.32%
FICA	**$350,004**	3.60%
Electricity	**$210,000**	2.16%
Overtime Salaries	**$206,634**	2.13%
Water & Sewerage	**$195,000**	2.01%
Inmate Medical Care	**$144,000**	1.48%
Supplies	**$75,000**	0.77%
Maintenance Contracts	**$74,800**	0.77%
Workers Compensation	**$68,090**	0.70%
Medicare	**$66,220**	0.68%
Supplies - Janitorial	**$55,000**	0.57%
Uniforms	**$50,100**	0.52%
Part-time Salaries	**$25,770**	0.27%
Natural Gas	**$23,000**	0.24%
Longevity Pay	**$20,850**	0.21%
Conferences & Training	**$20,000**	0.21%
Inmate Clothing	**$15,000**	0.15%
Operating Leases	**$15,000**	0.15%
Retirement	**$11,660**	0.12%
Small Equipment	**$11,000**	0.11%
Other Professional Fees	**$10,200**	0.11%
Fuel & Lubricants	**$10,000**	0.10%
Travel	**$10,000**	0.10%
Small Equipment - Radios	**$5,000**	0.05%
Repairs - Others	**$2,500**	0.03%
Unemployment Insurance	**$1,308**	0.01%

For the fiscal year in the "190 - Sheriff's Jail" FY2025 - FY2026 Graphical Comparison, Regular Salaries account for $4.3 million, representing 44.64% of the total. Group Insurance follows with $1.4 million, or 14.79%. Supplies - Medical make up $1.1 million, which is 11.82%. Retirement - DB is $599,859, comprising 6.18%. Supplies - Kitchen & Food total $516,672, or 5.32%. FICA expenses are $350,004, representing 3.6%. Electricity costs amount to $210,000, which is 2.16%. Overtime Salaries are $206,634, or 2.13%. Water & Sewerage expenses are $195,000, making up 2.01%. Inmate Medical Care is $144,000, accounting for 1.48%. These categories represent the major portions of the budget, with 20 smaller categories not listed here.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	$2,866,797.57	$2,842,536.10	$3,152,334.66	$3,043,754.00	$4,334,460.00	42.41%
Part-time Salaries	$16,650.90	$30,888.89	$24,008.12	$24,543.00	$25,770.00	5.00%
Overtime Salaries	$37,818.66	$100,907.95	$59,858.43	$209,426.00	$206,634.00	-1.33%
Group Insurance	$922,601.21	$1,114,911.71	$1,301,963.59	$1,282,100.00	$1,435,952.00	12.00%
FICA	$170,732.38	$174,103.62	$189,690.96	$250,746.00	$350,004.00	39.59%
Medicare	$39,929.40	$40,717.79	$44,363.22	$47,527.00	$66,220.00	39.33%
Retirement	$5,494.52	$5,935.61	$10,273.69	$11,000.00	$11,660.00	6.00%
Retirement - DB	$377,487.01	$371,861.67	$415,493.31	$546,851.00	$599,859.00	9.69%
Unemployment Insurance	$2,139.29	$1,701.70	$1,622.88	$2,208.00	$1,308.00	-40.76%
Workers Compensation	$51,322.54	$31,509.57	$21,750.14	$61,900.00	$68,090.00	10.00%
Longevity Pay	-	-	$17,700.00	$21,000.00	$20,850.00	-0.71%
Legal	$3,471.42	$16,466.82	-	-	-	-
Other Professional Fees	$10,093.17	$4,068.50	$12,853.00	$12,500.00	$10,200.00	-18.40%
Maintenance Contracts	$51,744.75	$57,711.51	$58,023.68	$55,000.00	$74,800.00	36.00%
Operating Leases	$13,364.29	$14,390.69	$9,410.30	$15,000.00	$15,000.00	0.00%
Repairs - Building & Grounds	$259.47	$38.40	$1,674.44	$1,000.00	-	-100.00%
Repairs - Others	-	-	-	-	$2,500.00	-
Travel	$2,932.32	$1,005.00	$1,429.62	$3,000.00	$10,000.00	233.33%
Conferences & Training	$1,076.80	$1,188.97	$981.80	$3,500.00	$20,000.00	471.43%
Miscellaneous	$300.00	$28.00	$548.54	$3,000.00	-	-100.00%
Supplies	$31,221.05	$32,293.04	$35,530.40	$45,000.00	$75,000.00	66.67%
Supplies - Medical	$482,515.50	$755,025.63	$905,877.74	$820,000.00	$1,147,304.00	39.92%
Supplies - Kitchen & Food	$318,544.27	$380,416.31	$422,405.35	$435,000.00	$516,672.00	18.78%
Supplies - Janitorial	-	-	-	-	$55,000.00	-
Water & Sewerage	$194,932.22	$192,639.99	$148,740.71	$195,000.00	$195,000.00	0.00%
Natural Gas	$18,740.44	$18,448.41	$20,180.80	$20,500.00	$23,000.00	12.20%
Electricity	$194,167.53	$194,990.92	$198,497.70	$200,000.00	$210,000.00	5.00%
Fuel & Lubricants	-	-	$316.11	$10,000.00	$10,000.00	0.00%
Small Equipment	$26,701.59	$7,582.00	$8,660.00	$10,000.00	$11,000.00	10.00%
Small Equipment - Radios	-	$849.86	$133,891.50	$5,000.00	$5,000.00	0.00%
Uniforms	$6,004.23	$3,659.19	$3,449.82	$7,000.00	$50,100.00	615.71%
Inmate Clothing	$11,874.44	$9,444.65	$10,000.00	$10,000.00	$15,000.00	50.00%
Computer Hardware & Peripheral	$20,103.01	$11,033.14	$6,814.87	$20,000.00	-	-100.00%
Machinery & Equipment	-	-	$14,359.30	-	-	-
Inmate Medical Care	-	-	-	-	$144,000.00	-
Total Expenditures	**$5,879,019.98**	**$6,416,355.64**	**$7,232,704.68**	**$7,371,555.00**	**$9,710,383.00**	**31.73%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	81	82	81	79	81
Part-Time	1	2	2	1	1
Total Positions	82	84	83	80	82

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Personnel Summary

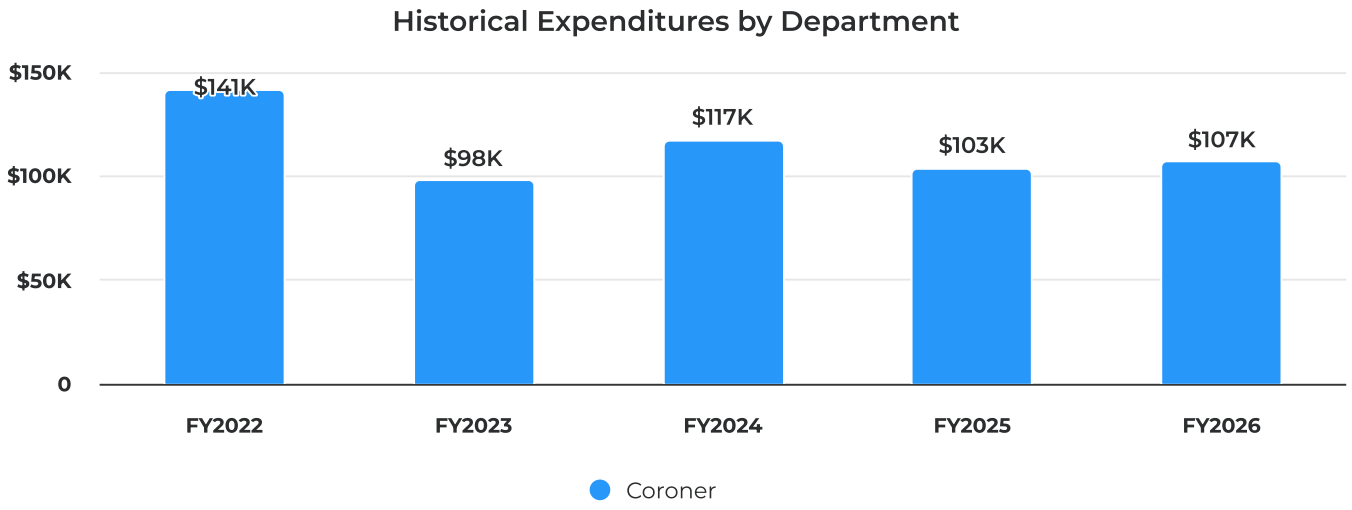
Summary of Goals

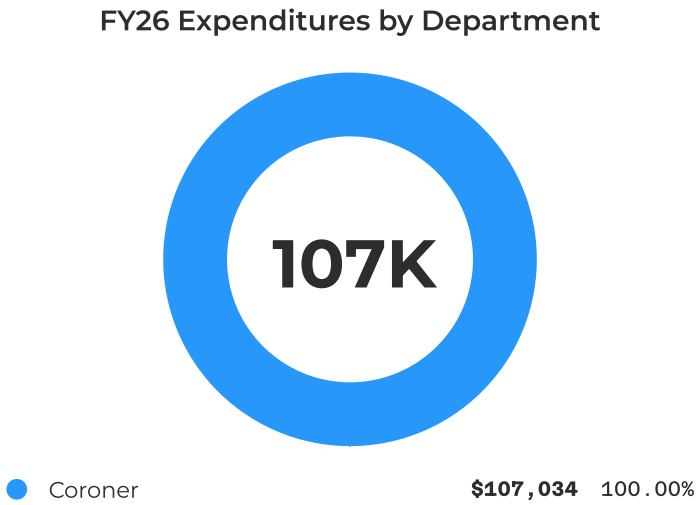
Coroner

The purpose of the **Jackson County Coroner's Office** is to:

- **Investigate deaths** that occur under sudden, unexpected, unexplained, or suspicious circumstances.
- **Determine the cause and manner of death** through examination, autopsy (when necessary), and review of medical records.
- **Work with law enforcement** and other agencies in cases involving potential criminal activity or public health concerns.
- **Provide official death certifications** for legal and vital records purposes.
- **Offer support to families** during the investigation process and ensure proper handling of remains in accordance with state law.

Expenditures by Department

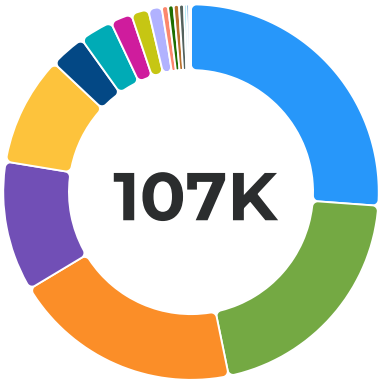




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Coroner	$64,181.38	$103,483.00	$107,034.00	3.43%
Total Expenditures	**$64,181.38**	**$103,483.00**	**$107,034.00**	**3.43%**

FY2025 - FY2026 Graphical Comparison



Part-time Salaries	**$28,000**	26.16%
Group Insurance	**$22,064**	20.61%
Other Professional Fees	**$21,000**	19.62%
Elected Officials Salaries	**$12,000**	11.21%
Retirement - DB	**$10,086**	9.42%
Conferences & Training	**$3,300**	3.08%
FICA	**$3,060**	2.86%
Telephone	**$2,000**	1.87%
Supplies	**$1,600**	1.49%
Fuel & Lubricants	**$1,250**	1.17%
Medicare	**$580**	0.54%
Travel	**$500**	0.47%
Repairs - Autos	**$500**	0.47%
Dues & Fees	**$450**	0.42%
Tires & Batteries	**$250**	0.23%
Workers Compensation	**$220**	0.21%
Postage	**$150**	0.14%
Unemployment Insurance	**$24**	0.02%

For the fiscal year in the "200 - Coroner" category, Part-time Salaries account for $28,000, representing 26.16% of the total. Group Insurance follows with $22,064, or 20.61%. Other Professional Fees make up $21,000, which is 19.62%. Elected Officials Salaries are $12,000, comprising 11.21%. Retirement - DB is $10,086, or 9.42%. Conferences & Training total $3,300, representing 3.08%. FICA expenses are $3,060, accounting for 2.86%. Telephone costs are $2,000, or 1.87%. Supplies amount to $1,600, which is 1.49%, and Fuel & Lubricants are $1,250, making up 1.17% of the total. There are eight additional smaller categories not listed here.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Elected Officials Salaries	$17,469.00	$17,169.00	$14,020.00	$20,000.00	$12,000.00	-40.00%
Part-time Salaries	$21,714.50	$21,838.00	$25,859.00	$22,000.00	$28,000.00	27.27%
Group Insurance	$14,193.92	$17,152.48	$20,053.10	$19,700.00	$22,064.00	12.00%
FICA	$2,211.39	$2,291.64	$2,375.43	$1,609.00	$3,060.00	90.18%
Medicare	$517.19	$535.94	$555.56	$305.00	$580.00	90.16%
Retirement - DB	$6,379.21	$6,250.73	$6,986.25	$9,195.00	$10,086.00	9.69%
Unemployment Insurance	$46.42	$35.80	$49.64	$24.00	$24.00	0.00%
Workers Compensation	$123.37	$127.57	$61.46	$200.00	$220.00	10.00%
Other Professional Fees	$22,100.00	$23,938.90	$26,788.83	$21,000.00	$21,000.00	0.00%
Repairs - Autos	$670.85	$950.89	$90.22	$500.00	$500.00	0.00%
Repairs - Building & Grounds	$5,561.12	-	-	$500.00	-	-100.00%
Postage	-	$53.90	$108.90	$150.00	$150.00	0.00%
Telephone	$1,597.90	$1,947.40	$1,992.29	$2,000.00	$2,000.00	0.00%
Travel	$1,265.49	$385.06	$219.76	$500.00	$500.00	0.00%
Dues & Fees	$20.00	-	$450.00	$450.00	$450.00	0.00%
Conferences & Training	$2,809.00	$3,303.00	$3,303.00	$2,250.00	$3,300.00	46.67%
Miscellaneous	$2,500.00	-	-	$100.00	-	-100.00%
Supplies	$2,728.95	$465.28	$3,070.77	$1,500.00	$1,600.00	6.67%
Fuel & Lubricants	$1,592.38	$1,163.41	$1,333.83	$1,250.00	$1,250.00	0.00%
Tires & Batteries	-	-	$141.39	$250.00	$250.00	0.00%
Small Equipment - Radios	-	-	$9,870.00	-	-	-
Machinery & Equipment	$37,913.03	-	-	-	-	-
Total Expenditures	**$141,413.72**	**$97,609.00**	**$117,329.43**	**$103,483.00**	**$107,034.00**	**3.43%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	1	1	1	1	1
Part-Time	2	2	2	2	2
Total Positions	3	3	3	3	3

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Personnel Summary

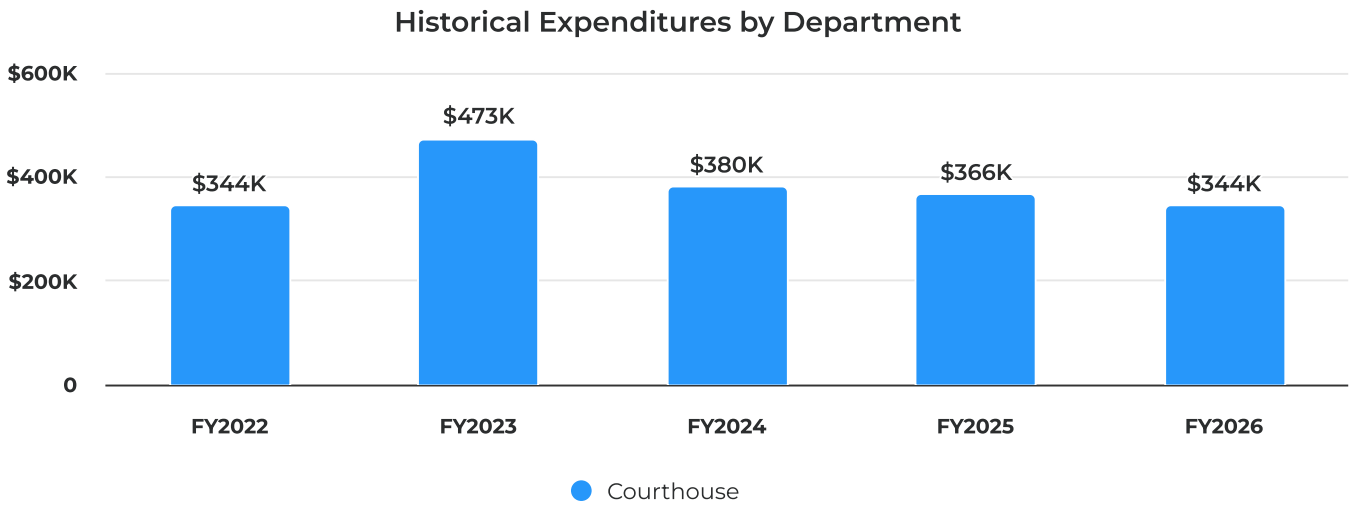
Summary of Goals

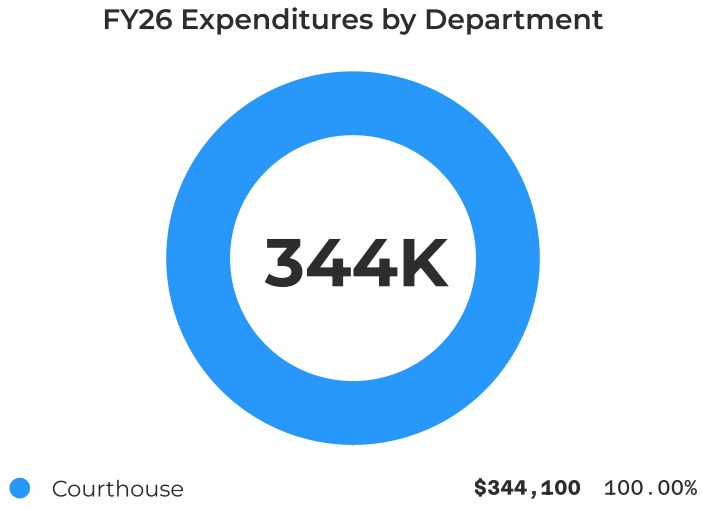
Courthouse

The purpose of the Jackson County Courthouse :

- Handles all current judicial functions, including court proceedings, legal filings, and administrative operations for Jackson County.
- Ensures the efficient administration of justice and provides space for county government services related to courts.

Expenditures by Department

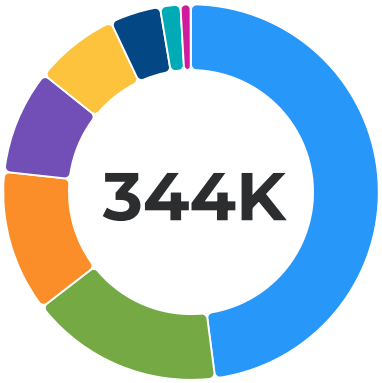




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Courthouse	$215,737.65	$365,600.00	$344,100.00	-5.88%
Total Expenditures	**$215,737.65**	**$365,600.00**	**$344,100.00**	**-5.88%**

FY2025 - FY2026 Graphical Comparison



Electricity	**$165,000**	47.95%
Water & Sewerage	**$57,000**	16.56%
Maintenance Contracts	**$42,000**	12.21%
Telephone	**$31,000**	9.01%
Natural Gas	**$25,000**	7.27%
Supplies	**$15,000**	4.36%
Other Professional Fees	**$6,000**	1.74%
Small Equipment	**$3,000**	0.87%
Fuel & Lubricants	**$100**	0.03%

For the fiscal year in the 210 - Courthouse category, Electricity accounts for $165,000, representing 47.95% of the total. Water & Sewerage follows with $57,000, or 16.56%. Maintenance Contracts make up $42,000, which is 12.21%. Telephone expenses are $31,000, comprising 9.01%. Natural Gas costs total $25,000, or 7.27%. Supplies amount to $15,000, representing 4.36%. Other Professional Fees are $6,000, or 1.74%. Small Equipment expenses are $3,000, accounting for 0.87%. Lastly, Fuel & Lubricants are $100, making up 0.03% of the total.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Other Professional Fees	$5,630.96	$4,099.94	$4,724.17	$4,000.00	$6,000.00	50.00%
Maintenance Contracts	$35,700.38	$41,731.58	$21,971.23	$42,000.00	$42,000.00	0.00%
Lawn Care	$25,742.00	$18,176.61	$15,871.87	$25,000.00	-	-100.00%
Repairs - Building & Grounds	$22,335.00	$7,476.48	$1,775.55	$20,000.00	-	-100.00%
Repairs - Others	-	-	$1,392.00	$500.00	-	-100.00%
Telephone	$24,182.77	$31,157.39	$31,291.63	$28,000.00	$31,000.00	10.71%
Advertising	-	-	$180.00	-	-	-
Supplies	$14,831.74	$14,971.24	$36,637.17	$15,000.00	$15,000.00	0.00%

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Water & Sewerage	$42,086.73	$181,804.21	$61,964.52	$48,000.00	$57,000.00	18.75%
Natural Gas	$19,355.32	$18,919.34	$24,568.17	$20,000.00	$25,000.00	25.00%
Electricity	$150,529.54	$150,109.00	$167,339.01	$160,000.00	$165,000.00	3.13%
Fuel & Lubricants	$496.20	$1,276.00	$632.22	$100.00	$100.00	0.00%
Small Equipment	$3,569.76	$2,827.04	$11,432.09	$3,000.00	$3,000.00	0.00%
Total Expenditures	**$344,460.40**	**$472,548.83**	**$379,779.63**	**$365,600.00**	**$344,100.00**	**-5.88%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time					-
Part-Time					-
Total Positions	-	-	-	-	-

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Personnel Summary

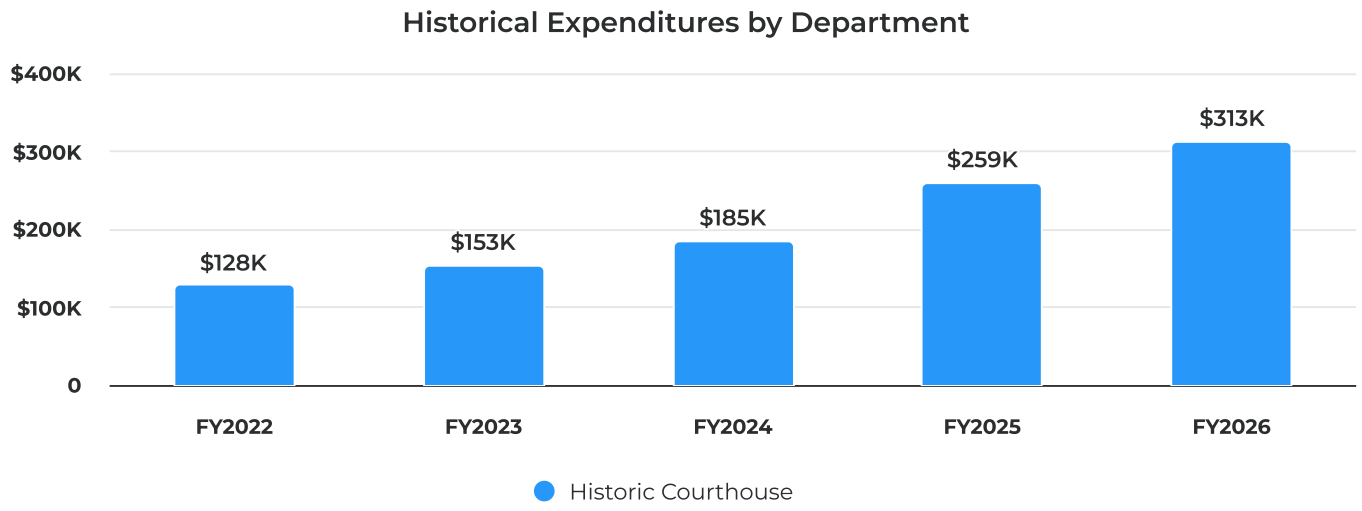
Summary of Goals

Historic Courthouse

The Jackson County Historic Courthouse was built in Jefferson, Georgia in 1879. This Italianate-style building was the third structure built to serve as the county courthouse. It is unsure when the first courthouse was built, but it is thought to have been between 1803 and 1806. Jefferson officially became the County Seat of Jackson County, Georgia in 1806. This first structure was a modest log cabin that was located just south of the public square and served as both the courthouse and jail. When a larger building was needed for the county, a two-story brick building was constructed in the middle of the public square. This second courthouse is thought to have been built around 1817 and served for over 60 years. The county began to outgrow this brick courthouse though. Coupled with the poor drainage and being at the bottom of a hill, citizens and officials were having a difficult time attending to official matters due to a 'sea of ankle-deep mud' surrounding it after the rain. A more suitable location was chosen atop a hill just off the square to quell the drainage problem. Construction began on the third courthouse in 1879, which proudly served its people for 125 years. In 1908, this courthouse saw improvements made: the addition of the clock tower, three fireproof vaults to house the county's important documents, the courtroom balcony, a steam heating system, and a water tower and water works system together brought it into the 20th century. In 2004, the fourth and current courthouse began its tenure as Jackson County's temple of justice.

The third courthouse sat empty and vacant until the Jackson County Historic Courthouse Restoration Committee was formed in 2007 and restoration began on the building in 2009. Their mission was to bring the building back to its 1908 glory and so the work began. On Aug. 10, 2014, the courthouse reopened under the new moniker of Jackson County Historic Courthouse, serving as the Jackson County Welcome Center and Historic Archives. In August 2020, the second-floor courtroom restoration was completed, and the entire building was open to the public. The Jackson County Historic Courthouse serves as an event venue and the home of the Welcome Center and Historic Archives - fast becoming a cherished and vital part of the Jackson County community.

Expenditures by Department



FY26 Expenditures by Department

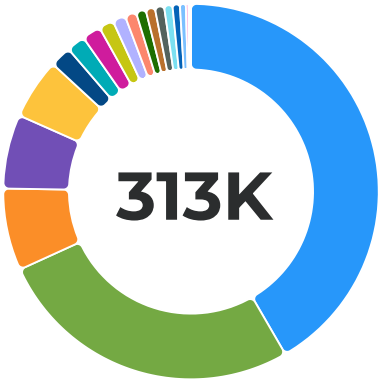


Historic Courthouse **$312,781** 100.00%

Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Historic Courthouse	$104,311.91	$259,048.00	$312,781.00	20.74%
Total Expenditures	**$104,311.91**	**$259,048.00**	**$312,781.00**	**20.74%**

FY2025 - FY2026 Graphical Comparison



Part-time Salaries	**$130,201**	41.63%
Regular Salaries	**$83,120**	26.57%
Group Insurance	**$22,064**	7.05%
Electricity	**$20,000**	6.39%
FICA	**$16,319**	5.22%
Supplies	**$5,700**	1.82%
Maintenance Contracts	**$5,000**	1.60%
Overtime Salaries	**$5,000**	1.60%
Small Equipment - Events	**$4,000**	1.28%
Supplies - Events	**$3,500**	1.12%
Medicare	**$3,093**	0.99%
Water & Sewerage	**$2,600**	0.83%
Advertising	**$2,500**	0.80%
Telephone	**$2,500**	0.80%
Retirement	**$2,226**	0.71%
Small Equipment	**$2,000**	0.64%
Operating Leases	**$1,600**	0.51%
Uniforms	**$700**	0.22%
Longevity Pay	**$225**	0.07%
Workers Compensation	**$220**	0.07%
Unemployment Insurance	**$113**	0.04%
Postage	**$100**	0.03%

For the fiscal year in the "240 - Historic Courthouse" category, Part-time Salaries account for $130,201, representing 41.63% of the total. Regular Salaries follow with $83,120, or 26.57%. Group Insurance comprises $22,064, which is 7.05%, and Electricity expenses are $20,000, making up 6.39%. FICA costs total $16,319, or 5.22%. Supplies amount to $5,700, representing 1.82%, while Overtime Salaries and Maintenance Contracts each account for $5,000, or 1.6% respectively. Small Equipment for Events is $4,000, or 1.28%, and Supplies for Events are $3,500, comprising 1.12% of the total. Twelve smaller categories are not included in this summary.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	-	-	$35,586.97	$80,379.00	$83,120.00	3.41%
Part-time Salaries	$52,283.81	$70,178.88	$51,725.92	$79,600.00	$130,201.00	63.57%
Overtime Salaries	-	$300.29	$5,074.19	$500.00	$5,000.00	900.00%

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Group Insurance	$14,193.92	$17,152.48	$20,053.10	$19,700.00	$22,064.00	12.00%
FICA	$3,241.60	$4,369.71	$5,727.78	$12,277.00	$16,319.00	32.92%
Medicare	$758.11	$1,021.95	$1,339.59	$2,326.00	$3,093.00	32.98%
Retirement	-	-	$2,003.11	$2,100.00	$2,226.00	6.00%
Unemployment Insurance	$101.25	$68.78	$116.98	$266.00	$113.00	-57.52%
Workers Compensation	$185.05	$127.56	$81.68	$200.00	$220.00	10.00%
Longevity Pay	-	-	-	-	$225.00	-
Other Professional Fees	$4,756.43	$4,180.57	$520.34	$5,000.00	-	-100.00%
Maintenance Contracts	$6,450.70	$4,545.40	$7,497.29	$6,000.00	$5,000.00	-16.67%
Operating Leases	$1,586.82	$1,830.79	$1,469.48	$1,600.00	$1,600.00	0.00%
Lawn Care	$5,782.00	$4,976.80	$7,183.41	$9,000.00	-	-100.00%
Repairs - Others	$1,948.05	$1,642.95	$632.69	$1,000.00	-	-100.00%
Postage	$60.32	$39.06	-	$100.00	$100.00	0.00%
Telephone	$1,259.23	$1,340.82	$1,372.79	$1,200.00	$2,500.00	108.33%
Advertising	$1,589.35	$811.55	$250.44	$1,000.00	$2,500.00	150.00%
Travel	$328.50	-	-	-	-	-
Credit Card Processing Fees	-	-	$144.35	-	-	-
Conferences & Training	$650.00	$545.00	$203.50	$700.00	-	-100.00%
Tourism Expenses	-	-	$1,923.44	-	-	-
Supplies	$8,001.73	$10,771.74	$11,535.72	$8,500.00	$5,700.00	-32.94%
Water & Sewerage	$2,438.56	$2,031.18	$2,178.87	$2,600.00	$2,600.00	0.00%
Electricity	$17,822.47	$20,450.82	$25,476.46	$20,000.00	$20,000.00	0.00%
Small Equipment	$3,884.44	$6,852.33	$1,332.96	$4,000.00	$2,000.00	-50.00%
Uniforms	-	-	-	-	$700.00	-
Computer Hardware & Peripheral	$925.35	-	$1,298.44	$1,000.00	-	-100.00%
Small Equipment - Events	-	-	-	-	$4,000.00	-
Supplies - Events	-	-	$417.21	-	$3,500.00	-
Total Expenditures	**$128,247.69**	**$153,238.66**	**$185,146.71**	**$259,048.00**	**$312,781.00**	**20.74%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	1	1	1	2	2
Part-Time	2	5	5	5	5
Total Positions	3	6	6	7	7

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Personnel Summary

Summary of Goals

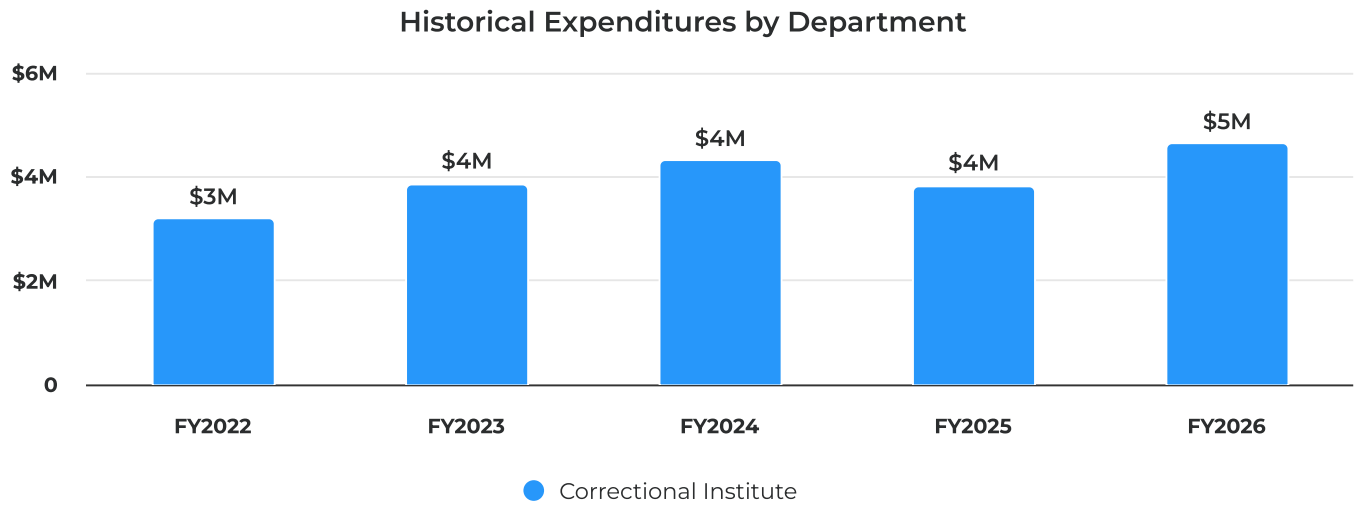
Correctional Institute

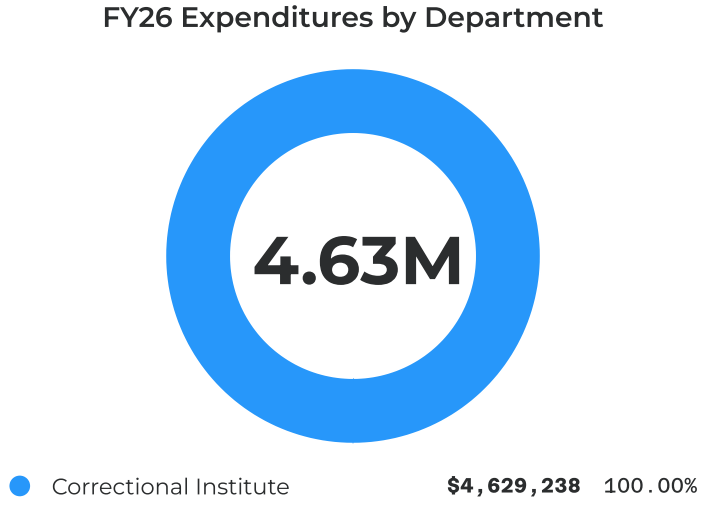
The Jackson County Correctional Institution exists primarily to assist local departments and agencies in meeting their needs for a workforce by providing that workforce with significant savings using inmate labor. The facility will aid and assist those inmates who show a desire and interest in self-improvement. This will be accomplished by allowing selected inmates to participate in educational, religious, substance abuse, Transitional Center, Fire Training, and employment counseling.

The Jackson County Correctional Institute will protect all persons who enter the facility. A safe, secure and orderly environment for all users, staff, inmates and visitors will be achieved to ensure they are not subjected to physical, emotional, or psychological abuse and to minimize personal danger while in the facility. Inmate disciplinary and grievance procedures shall be followed to maintain order and resolution of grievances. Our existence is dependent on our ability to meet those needs and our ability to fulfill an obligation to the Department of Corrections by providing safe and secure housing for inmates and complying with applicable policies.

We currently have a bed capacity of 175 offenders. 135 State Inmates and 40 County Inmates.

Expenditures by Department

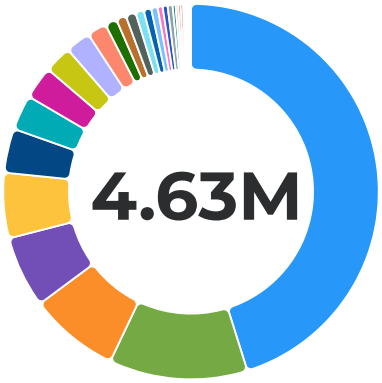




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Correctional Institute	$2,561,466.65	$3,827,782.00	$4,629,238.00	20.94%
Total Expenditures	**$2,561,466.65**	**$3,827,782.00**	**$4,629,238.00**	**20.94%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	$2,089,885	45.15%
Group Insurance	$551,824	11.92%
Supplies - Kitchen & Food	$360,000	7.78%
Retirement - DB	$284,595	6.15%
Purchased Contracted Services	$260,000	5.62%
FICA	$176,510	3.81%
Overtime Salaries	$140,000	3.02%
Water & Sewerage	$130,000	2.81%
Electricity	$110,000	2.38%
Supplies	$100,000	2.16%
Part-time Salaries	$77,438	1.67%
Workers Compensation	$47,410	1.02%
Small Equipment	$40,000	0.86%
Fuel for Transport	$40,000	0.86%
Medicare	$33,456	0.72%
Fuel & Lubricants	$30,000	0.65%
Natural Gas	$26,000	0.56%
Inmate Clothing	$20,000	0.43%
Uniforms	$20,000	0.43%
Retirement	$19,822	0.43%
Longevity Pay	$11,700	0.25%
Supplies - Inmate Store	$10,000	0.22%
Telephone	$10,000	0.22%
Other Professional Fees	$9,000	0.19%
Conferences & Training	$6,000	0.13%
Tires & Batteries	$5,000	0.11%
Repairs - Autos	$5,000	0.11%
Travel	$4,000	0.09%
Operating Leases	$4,000	0.09%
Small Equipment - Tools	$2,500	0.05%
Maintenance Contracts	$2,000	0.04%
Supplies - Medical	$1,000	0.02%
Postage	$1,000	0.02%
Unemployment Insurance	$598	0.01%
Dues & Fees	$400	0.01%
Books & Periodicals	$100	0.00%

For the fiscal year in the "250 - Correctional Institute" category, Regular Salaries account for $2.1 million, representing 45.15% of the total. Group Insurance follows with $551,824, or 11.92%. Supplies related to Kitchen & Food make up $360,000,

which is 7.78%. Retirement - DB expenses are $284,595, comprising 6.15%. Purchased Contracted Services total $260,000, or 5.62%. FICA costs are $176,510, representing 3.81%, while Overtime Salaries amount to $140,000, or 3.02%. Water & Sewerage expenses are $130,000, making up 2.81%, and Electricity costs are $110,000, or 2.38%. Supplies overall account for $100,000, which is 2.16% of the total. There are an additional 26 smaller categories not detailed here.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	$1,326,723.02	$1,688,634.42	$1,873,565.78	$1,612,044.00	$2,089,885.00	29.64%
Part-time Salaries	$30,299.68	$60,764.49	$68,579.64	$70,000.00	$77,438.00	10.63%
Overtime Salaries	$195,742.55	$222,026.23	$173,145.43	$85,754.00	$140,000.00	63.26%
Group Insurance	$354,847.99	$428,421.82	$501,327.68	$492,700.00	$551,824.00	12.00%
FICA	$90,365.46	$117,108.47	$126,682.78	$135,236.00	$176,510.00	30.52%
Medicare	$21,133.74	$27,388.22	$29,627.39	$25,633.00	$33,456.00	30.52%
Retirement	$14,441.44	$20,390.26	$17,694.69	$18,700.00	$19,822.00	6.00%
Retirement - DB	$179,124.08	$176,464.28	$197,125.66	$259,447.00	$284,595.00	9.69%
Unemployment Insurance	$1,151.53	$968.98	$1,093.07	$943.00	$598.00	-36.59%
Workers Compensation	$16,439.25	$10,077.95	$13,788.17	$43,100.00	$47,410.00	10.00%
Longevity Pay	-	-	$9,675.00	$11,625.00	$11,700.00	0.65%
Legal	$18,310.63	$26,407.50	-	-	-	-
Other Professional Fees	$6,631.38	$2,150.33	$3,560.82	$9,000.00	$9,000.00	0.00%
Maintenance Contracts	$1,983.21	$2,545.09	$2,771.38	$2,000.00	$2,000.00	0.00%
Operating Leases	$3,962.54	$4,163.18	$3,592.42	$4,000.00	$4,000.00	0.00%
Purchased Contracted Services	$161,162.24	$206,126.41	$223,879.52	$260,000.00	$260,000.00	0.00%
Repairs - Autos	$6,530.99	$13,963.22	$17,436.04	$5,000.00	$5,000.00	0.00%
Repairs - Building & Grounds	$1,920.72	$25,438.51	$56,651.29	$10,000.00	-	-100.00%
Repairs - Others	$8,367.20	$13,338.64	$8,551.11	$10,000.00	-	-100.00%
Postage	$978.75	$1,482.95	$937.63	$1,000.00	$1,000.00	0.00%
Telephone	$8,839.72	$10,278.04	$7,684.42	$10,000.00	$10,000.00	0.00%
Advertising	$195.00	$500.00	$500.00	$500.00	-	-100.00%
Travel	$1,480.76	$1,362.95	$3,309.08	$2,500.00	$4,000.00	60.00%
Dues & Fees	$40.00	$26.08	$380.05	$100.00	$400.00	300.00%
Conferences & Training	$4,076.55	$5,876.57	$5,934.29	$4,000.00	$6,000.00	50.00%
Miscellaneous	-	$893.49	-	$500.00	-	-100.00%
Supplies	$71,284.53	$83,347.71	$71,917.55	$90,000.00	$100,000.00	11.11%
Supplies - Medical	-	$5,165.42	$227.89	$1,000.00	$1,000.00	0.00%
Supplies - Inmate Store	$44,883.16	$31,446.13	$21,016.48	$10,000.00	$10,000.00	0.00%
Supplies - Kitchen & Food	$296,224.12	$326,057.20	$333,525.94	$330,000.00	$360,000.00	9.09%
Water & Sewerage	$95,032.91	$132,548.12	$133,250.69	$100,000.00	$130,000.00	30.00%
Natural Gas	$24,287.61	$24,907.64	$28,186.37	$23,000.00	$26,000.00	13.04%
Electricity	$104,539.99	$102,332.11	$103,395.06	$110,000.00	$110,000.00	0.00%
Fuel & Lubricants	$29,927.25	$37,301.05	$50,531.25	$40,000.00	$30,000.00	-25.00%
Fuel for Transport	-	-	-	-	$40,000.00	-
Tires & Batteries	$7,905.80	$6,381.36	$6,849.64	$5,000.00	$5,000.00	0.00%
Books & Periodicals	-	-	-	-	$100.00	-
Small Equipment	$21,663.21	$5,255.96	$14,600.77	$15,000.00	$40,000.00	166.67%
Small Equipment - Radios	-	-	$162,664.00	-	-	-
Small Equipment - Tools	-	-	-	-	$2,500.00	-
Uniforms	$16,286.06	$11,605.16	$11,856.88	$10,000.00	$20,000.00	100.00%
Inmate Clothing	$11,355.21	$18,791.98	$19,800.39	$20,000.00	$20,000.00	0.00%
Computer Hardware & Peripheral	$7,589.43	-	-	-	-	-
Machinery & Equipment	$1,023.77	-	-	-	-	-

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Bad Debts	-	-	$10,166.31	-	-	-
Total Expenditures	**$3,186,751.48**	**$3,851,937.92**	**$4,315,482.56**	**$3,827,782.00**	**$4,629,238.00**	**20.94%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	35	34	33	35	35
Part-Time	2	4	4	2	2
Total Positions	37	38	37	37	37

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Personnel Summary

Summary of Goals

J.C.C.I. Fire Brigade

The mission of the fire services is to protect life, property and the environment by responding to fires, medical emergencies, rescues, hazardous material incidents, and other public safety threats. This core mission is achieved through various functions including fire suppression, emergency medical services, hazard mitigation, and community outreach programs focused on fire prevention and safety education.

Jackson County Corrections hosts an Inmate Fire Department that responds to various fire-related incidents within, and surrounding, Jackson County. Led by Chief Michael Bowen and under the leadership of Warden Minix, Station 15 comprises several fire companies. Station 15 houses up to 12 minimum security inmates that are trained and certified in advanced firefighting techniques. These 12 firefighters make up two of the firefighting companies.

A third company comprises Work Release Offenders. These offenders completed the firefighter program prior to becoming ReEntry Release eligible and maintain their credentials through the release program by training and responding to fires when not working, much like a volunteer fire department.

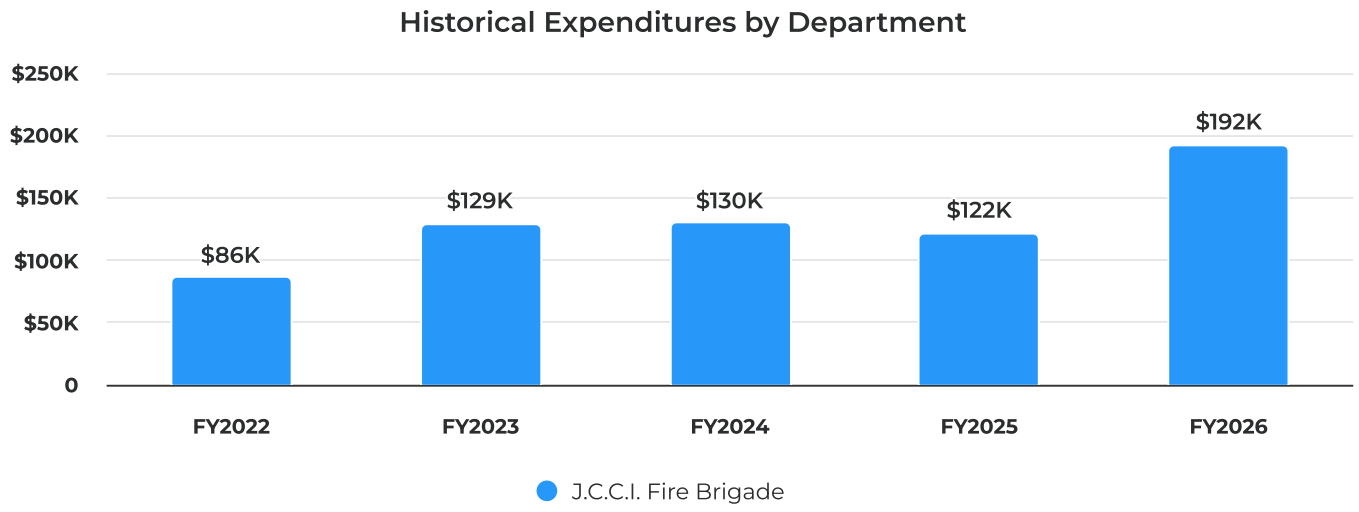
The last company of firefighters is made up of volunteers that come from trained staff members and former inmate firefighters that work hand in hand to mitigate property loss by volunteering to fight fires in Jackson County. These individuals serve during their off-duty hours and strictly on a voluntary basis.

In addition to protecting life, property and the environment, Jackson County Corrections Fire Services trains up to 20 Inmate Firefighters a year to the level of Firefighter I. Out of these twenty Firefighters I firefighters, 2/3s will go on to become Firefighter II, as that is the minimum standard for Resident Firefighters.

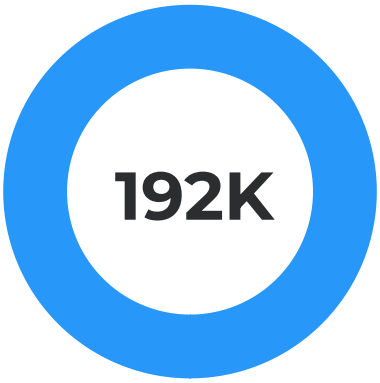
A percentage of these Firefighters will go on to become Instructors, Accessors, Fire Officers, etc. based upon their skill and capability.

Jackson County Corrections Fire Services responds to all fire jurisdictions in the county, when called upon. JCCFS also has mutual aid agreements with surrounding counties.

Expenditures by Department



FY26 Expenditures by Department

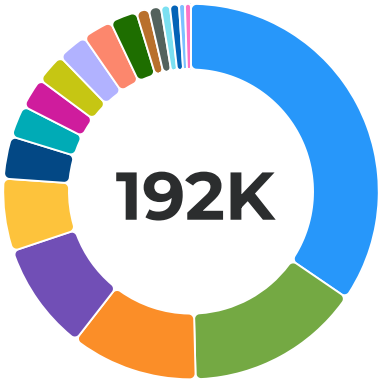


J.C.C.I. Fire Brigade **$192,385** 100.00%

Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
J.C.C.I. Fire Brigade	$48,826.16	$121,550.00	$192,385.00	58.28%
Total Expenditures	**$48,826.16**	**$121,550.00**	**$192,385.00**	**58.28%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	**$66,423**	34.53%
Electricity	**$29,000**	15.07%
Water & Sewerage	**$21,000**	10.92%
Supplies	**$18,000**	9.36%
Small Equipment	**$12,000**	6.24%
Fuel & Lubricants	**$7,000**	3.64%
Inmate Clothing	**$5,300**	2.75%
FICA	**$5,082**	2.64%
Small Equipment - Tools	**$5,000**	2.60%
Natural Gas	**$5,000**	2.60%
Repairs - Autos	**$5,000**	2.60%
Maintenance Contracts	**$4,500**	2.34%
Uniforms	**$2,100**	1.09%
Other Professional Fees	**$2,000**	1.04%
Tires & Batteries	**$1,500**	0.78%
Conferences & Training	**$1,500**	0.78%
Telephone	**$1,000**	0.52%
Medicare	**$964**	0.50%
Unemployment Insurance	**$16**	0.01%

For the fiscal year in the "251 - J.C.C.I. Fire Brigade" FY2025 - FY2026 Graphical Comparison, Regular Salaries account for $66,423, representing 34.53% of the total. Electricity expenses are $29,000, making up 15.07%. Water & Sewerage costs are $21,000, which is 10.92% of the budget. Supplies amount to $18,000, or 9.36%. Small Equipment expenses total $12,000, comprising 6.24%. Fuel & Lubricants are $7,000, representing 3.64%. Inmate Clothing costs are $5,300, or 2.75%. FICA expenses are $5,082, accounting for 2.64%. Repairs for Autos are $5,000, which is 2.6%, and Natural Gas also totals $5,000, making up 2.6% of the budget. Nine smaller categories are not included in this summary.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	-	-	-	-	$66,423.00	-
FICA	-	-	-	-	$5,082.00	-
Medicare	-	-	-	-	$964.00	-
Unemployment Insurance	-	-	-	-	$16.00	-
Other Professional Fees	$1,918.83	$3,143.37	$1,410.82	$4,500.00	$2,000.00	-55.56%
Maintenance Contracts	$5,298.83	$4,204.24	$4,419.52	$3,800.00	$4,500.00	18.42%

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Repairs - Autos	-	-	$8,330.04	$5,000.00	$5,000.00	0.00%
Repairs - Building & Grounds	$8,876.28	$15,495.94	$11,136.42	$7,500.00	-	-100.00%
Repairs - Others	-	$11,211.70	-	$5,000.00	-	-100.00%
Insurance	$213.00	-	-	-	-	-
Telephone	$145.77	-	$145.14	$600.00	$1,000.00	66.67%
Conferences & Training	-	-	-	$1,250.00	$1,500.00	20.00%
Miscellaneous	$452.71	$412.46	$500.00	$500.00	-	-100.00%
Supplies	$10,006.46	$9,071.69	$9,226.01	$9,000.00	$18,000.00	100.00%
Water & Sewerage	$20,014.40	$23,650.06	$28,860.31	$21,000.00	$21,000.00	0.00%
Natural Gas	$5,365.47	$5,181.41	$5,425.84	$5,000.00	$5,000.00	0.00%
Electricity	$27,703.57	$29,651.89	$28,366.76	$29,000.00	$29,000.00	0.00%
Fuel & Lubricants	$3,417.56	$4,805.38	$9,873.11	$6,000.00	$7,000.00	16.67%
Tires & Batteries	-	-	-	$1,000.00	$1,500.00	50.00%
Small Equipment	$2,673.30	$14,795.70	$14,334.11	$15,000.00	$12,000.00	-20.00%
Small Equipment - Tools	-	-	-	-	$5,000.00	-
Uniforms	-	$3,082.75	$5,087.27	$2,100.00	$2,100.00	0.00%
Inmate Clothing	-	$4,771.51	$2,948.35	$5,300.00	$5,300.00	0.00%
Total Expenditures	**$86,086.18**	**$129,478.10**	**$130,063.70**	**$121,550.00**	**$192,385.00**	**58.28%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time				1	1
Part-Time					-
Total Positions	-	-	-	1	1

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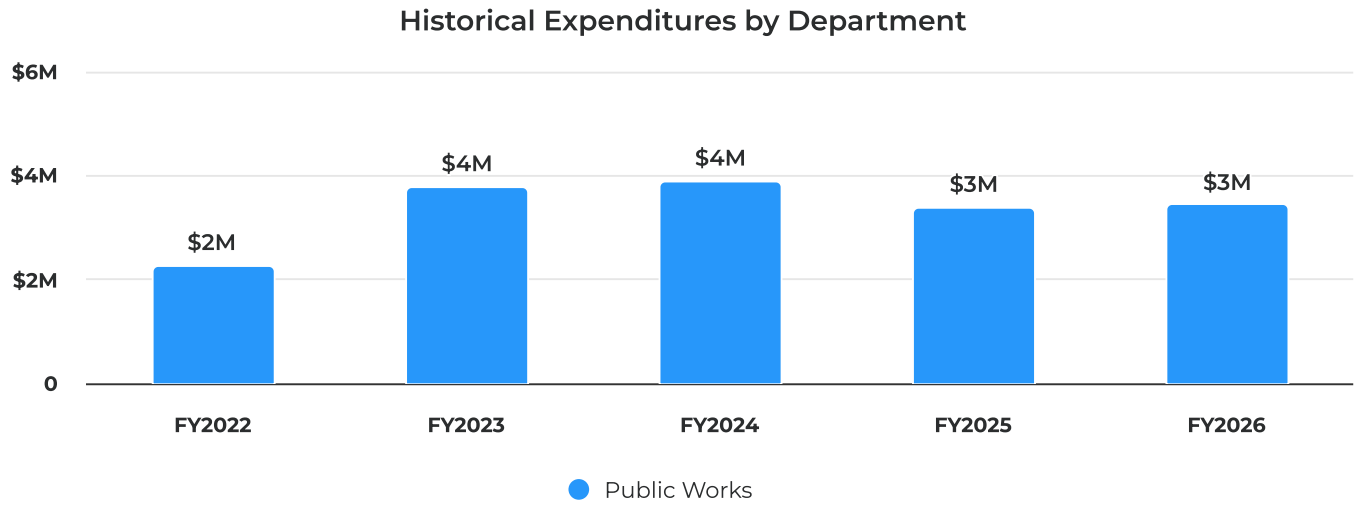
Personnel Summary

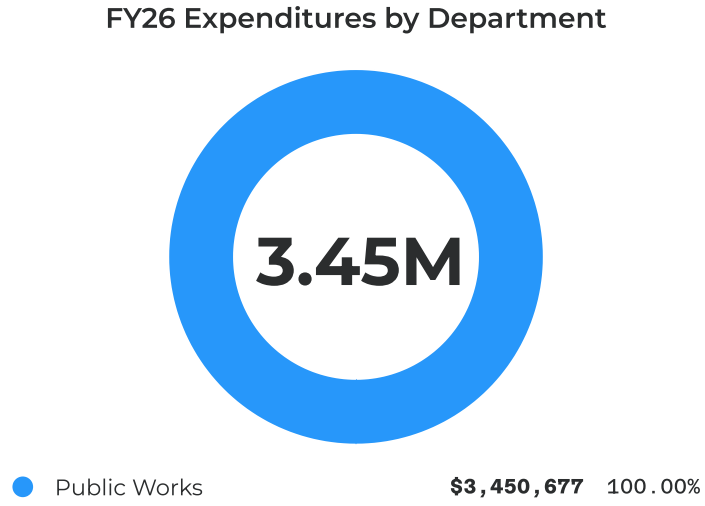
Summary of Goals

Public Works - Roads

The mission of the Jackson County Road Department is to maintain the approximately 630 miles of County roads in a safe condition for all the traveling public.

Expenditures by Department

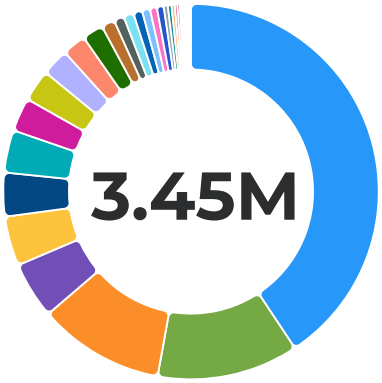




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Public Works	$1,667,785.48	$3,395,460.00	$3,450,677.00	1.63%
Total Expenditures	**$1,667,785.48**	**$3,395,460.00**	**$3,450,677.00**	**1.63%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	$1,403,606	40.68%
Asphalt	$420,000	12.17%
Group Insurance	$375,424	10.88%
Fuel & Lubricants	$168,000	4.87%
Stone	$147,000	4.26%
Overtime Salaries	$130,000	3.77%
FICA	$126,587	3.67%
Traffic Signs, Posts, & Other	$100,000	2.90%
Repairs - Others	$94,500	2.74%
Retirement - DB	$81,371	2.36%
Other Professional Fees	$70,000	2.03%
Retirement	$62,434	1.81%
Electricity	$40,000	1.16%
Part-time Salaries	$30,032	0.87%
Supplies	$30,000	0.87%
Cement	$26,250	0.76%
Medicare	$23,994	0.70%
Traffic Stripe	$21,000	0.61%
Workers Compensation	$19,910	0.58%
Longevity Pay	$12,150	0.35%
Small Equipment	$11,025	0.32%
Tires & Batteries	$10,000	0.29%
Repairs - Damages & indemnitie	$7,875	0.23%
Pipe	$6,825	0.20%
Seed, Feed & Fertilizer	$6,300	0.18%
Telephone	$5,750	0.17%
Repairs - Autos	$5,000	0.14%
Conferences & Training	$4,410	0.13%
Uniforms	$3,465	0.10%
Operating Leases	$2,500	0.07%
Natural Gas	$1,750	0.05%
Maintenance Contracts	$1,400	0.04%
Water & Sewerage	$1,000	0.03%
Unemployment Insurance	$719	0.02%
Travel	$300	0.01%
Postage	$100	0.00%

For the fiscal year in the "260 - Public Works - Roads" category, Regular Salaries account for $1.4 million, representing 40.68% of the total. Asphalt expenses are $420,000, making up 12.17%. Group Insurance costs are $375,424, which is 10.88%

of the total. Fuel & Lubricants amount to $168,000 or 4.87%, while Stone expenses are $147,000, comprising 4.26%. Overtime Salaries total $130,000, accounting for 3.77%. FICA expenses are $126,587, representing 3.67%. Traffic Signs, Posts, & Other costs are $100,000, or 2.9%. Repairs - Others are $94,500, making up 2.74%, and Retirement - DB expenses are $81,371, which is 2.36% of the total. There are 26 smaller categories not included in this summary.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	$926,032.90	$1,103,060.34	$1,246,737.78	$1,266,440.00	$1,403,606.00	10.83%
Part-time Salaries	$27,977.98	$17,391.03	$22,123.39	$161,049.00	$30,032.00	-81.35%
Overtime Salaries	$124,688.74	$162,904.41	$168,041.10	$120,000.00	$130,000.00	8.33%
Group Insurance	$241,296.62	$291,521.13	$340,902.83	$335,200.00	$375,424.00	12.00%
FICA	$65,419.93	$79,024.79	$89,049.46	$118,383.00	$126,587.00	6.93%
Medicare	$15,299.80	$18,481.57	$20,826.12	$22,438.00	$23,994.00	6.93%
Retirement	$39,776.21	$52,695.04	$58,872.67	$58,900.00	$62,434.00	6.00%
Retirement - DB	$51,236.17	$50,457.26	$56,362.08	$74,181.00	$81,371.00	9.69%
Unemployment Insurance	$740.28	$686.83	$686.12	$719.00	$719.00	0.00%
Workers Compensation	$15,051.32	$9,184.97	$6,372.08	$18,100.00	$19,910.00	10.00%
Longevity Pay	-	-	$10,725.00	$9,900.00	$12,150.00	22.73%
Legal	$1,058.62	-	-	-	-	-
Other Professional Fees	$12,188.00	$80,437.00	$48,055.00	$70,000.00	$70,000.00	0.00%
Maintenance Contracts	$955.32	$662.91	$2,545.03	$1,400.00	$1,400.00	0.00%
Operating Leases	$1,841.56	$2,086.61	$1,971.46	$2,500.00	$2,500.00	0.00%
Repairs - Autos	$46,515.59	$50,321.05	$122,537.42	$50,000.00	$5,000.00	-90.00%
Repairs - Building & Grounds	-	-	$1,852.60	-	-	-
Repairs - Others	$113,800.15	$225,137.95	$226,406.95	$90,000.00	$94,500.00	5.00%
Repairs - Damages & indemnitie	$5,448.16	$1,249.00	$13,723.20	$7,500.00	$7,875.00	5.00%
Postage	-	-	-	$100.00	$100.00	0.00%
Telephone	$5,290.86	$5,265.37	$5,480.90	$5,750.00	$5,750.00	0.00%
Advertising	-	$175.00	$732.00	-	-	-
Travel	-	-	$284.98	$300.00	$300.00	0.00%
Conferences & Training	$2,944.20	$5,480.79	$7,808.89	$4,200.00	$4,410.00	5.00%
Miscellaneous	-	$3,954.93	-	$500.00	-	-100.00%
Supplies	$31,886.44	$16,738.99	$24,452.58	$30,000.00	$30,000.00	0.00%
Specialty Supplies	$286.98	$2,475.00	-	-	-	-
Cement	$21,965.68	$51,809.12	$41,359.33	$25,000.00	$26,250.00	5.00%
Seed, Feed & Fertilizer	$777.96	$1,974.09	$4,843.96	$6,000.00	$6,300.00	5.00%
Pipe	$15,038.75	$15,016.80	-	$6,500.00	$6,825.00	5.00%
Stone	$98,767.38	$177,028.31	$118,864.25	$140,000.00	$147,000.00	5.00%
Asphalt	$67,966.75	$879,225.71	$722,025.42	$400,000.00	$420,000.00	5.00%
Traffic Signs, Posts, & Other	$44,244.21	$212,940.54	$115,627.89	$100,000.00	$100,000.00	0.00%
Traffic Stripe	$33,675.75	$157.94	$60,000.00	$20,000.00	$21,000.00	5.00%
Water & Sewerage	-	$1,246.24	$961.78	$1,000.00	$1,000.00	0.00%
Natural Gas	$1,800.73	$1,618.39	$1,536.92	$1,750.00	$1,750.00	0.00%
Electricity	$40,664.17	$42,001.47	$67,065.00	$40,000.00	$40,000.00	0.00%
Fuel & Lubricants	$167,272.57	$159,128.52	$165,824.97	$160,000.00	$168,000.00	5.00%
Tires & Batteries	$34,318.81	$42,152.28	$43,600.41	$34,000.00	$10,000.00	-70.59%
Small Equipment	$6,503.66	$11,300.76	$5,147.24	$10,500.00	$11,025.00	5.00%
Small Equipment - Radios	-	-	$61,823.00	-	-	-
Uniforms	$3,669.61	$5,081.00	$4,381.80	$3,150.00	$3,465.00	10.00%
LMIG Paving Expenditures	-	$1,111.21	-	-	-	-
Intergovernmental	-	$5,000.00	-	-	-	-
Total Expenditures	**$2,266,401.86**	**$3,786,184.35**	**$3,889,611.61**	**$3,395,460.00**	**$3,450,677.00**	**1.63%**

Personnel Summary

Part-time positions consist of one administrative clerk and three TC employees.

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	21	26	23	23	23
Part-Time	4	4	4	4	4
Total Positions	25	30	27	27	27

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Personnel Summary

Summary of Goals

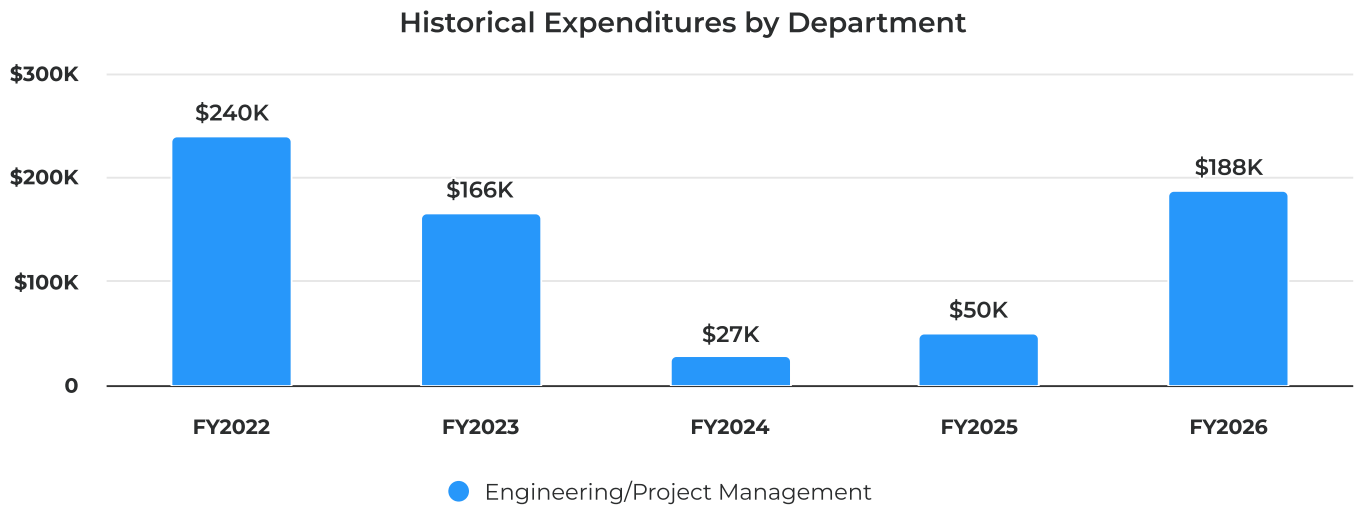
Engineering/Project Management

The Engineering and Project Management functions in Jackson County are primarily managed through the County Managers Office. This department plays a crucial role in overseeing infrastructure projects, land use planning, and ensuring compliance with county policies and regulations.

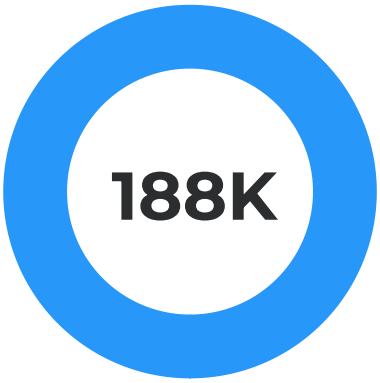
Key Responsibilities

- **Infrastructure Planning and Design**: The department is involved in the engineering and design of various infrastructure projects, including road improvements, bridge evaluations, county buildings and parks and recreation initiatives.
- **Project Oversight**: They manage the implementation of capital improvement projects, ensuring that they align with the county's growth and development plans. This includes coordinating with other departments and agencies to facilitate project execution.
- **Collaboration with Other Entities**: They work closely with various stakeholders, including the Georgia Department of Transportation, local municipalities, and other county departments, to plan and execute projects that benefit the community

Expenditures by Department



FY26 Expenditures by Department

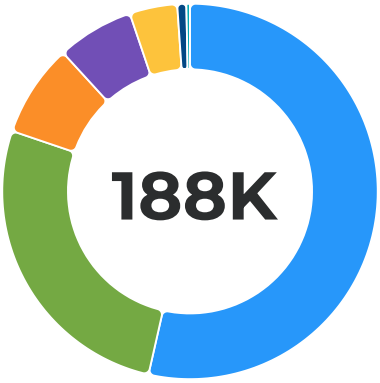


Engineering/Project Management	**$187,570**	100.00%

Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Engineering/Project Management	$25,470.00	$50,000.00	$187,570.00	275.14%
Total Expenditures	**$25,470.00**	**$50,000.00**	**$187,570.00**	**275.14%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	**$100,439**	53.55%
Other Professional Fees	**$50,000**	26.66%
Group Insurance	**$15,000**	8.00%
Retirement	**$12,400**	6.61%
FICA	**$7,684**	4.10%
Medicare	**$1,457**	0.78%
Workers Compensation	**$590**	0.31%

For the fiscal year in the "270 - Engineering/Project Management" category, Regular Salaries account for $100,439, representing 53.55% of the total. Other Professional Fees follow with $50,000, making up 26.66%. Group Insurance is $15,000, which is 8% of the total. Retirement expenses are $12,400, or 6.61%. FICA amounts to $7,684, comprising 4.1%. Medicare costs are $1,457, representing 0.78%, and Workers Compensation is $590, accounting for 0.31% of the total.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	-	-	-	-	$100,439.00	-
Group Insurance	-	-	-	-	$15,000.00	-
FICA	-	-	-	-	$7,684.00	-
Medicare	-	-	-	-	$1,457.00	-
Retirement	-	-	-	-	$12,400.00	-
Workers Compensation	-	-	-	-	$590.00	-
Other Professional Fees	$232,460.59	$165,775.99	$27,350.00	$50,000.00	$50,000.00	0.00%
Land Improvements	$7,050.00	-	-	-	-	-
Total Expenditures	**$239,510.59**	**$165,775.99**	**$27,350.00**	**$50,000.00**	**$187,570.00**	**275.14%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	1	1	1	1	1
Part-Time	-	-	-	-	-
Total Positions	1	1	1	1	1

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Personnel Summary

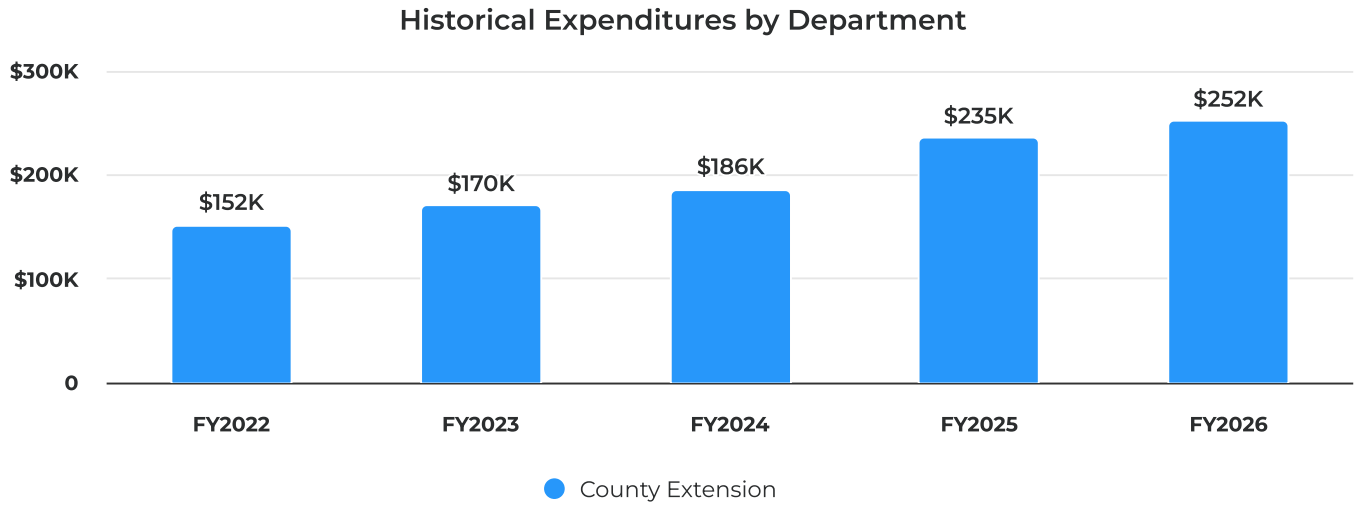
Summary of Goals

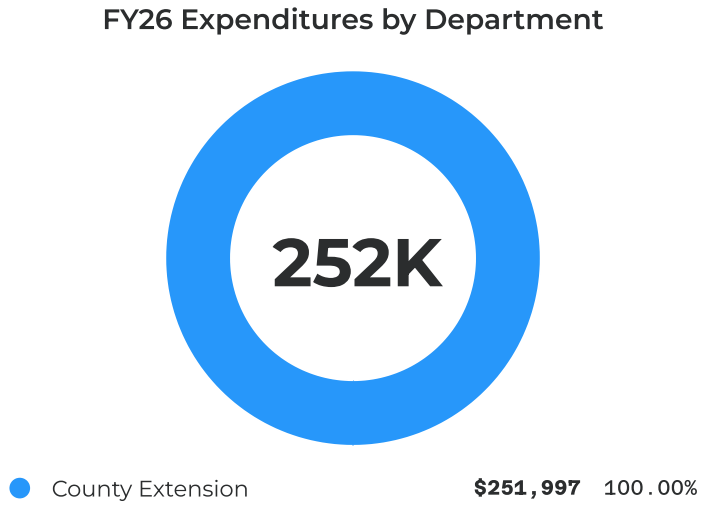
Cooperative Extension Service/4-H

Our mission is to extend lifelong learning to Georgia citizens through unbiased, research-based education in agriculture, the environment, communities, youth and families.

UGA Cooperative Extension was founded in 1914 by the federal Smith-Lever Act. It's a unique partnership between UGA, county governments and the U.S. Department of Agriculture's Cooperative Extension System of land-grant universities. Today, UGA Extension serves more than 2.6 million Georgians annually through a network of specialists, agents and staff by providing unbiased, research-based information driven by local needs and clientele input. From publications to in-person workshops and events, Extension is ready to meet the needs of the state and its communities.

Expenditures by Department

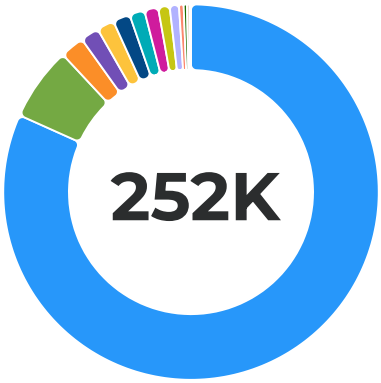




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
County Extension	$113,509.47	$235,050.00	$251,997.00	7.21%
Total Expenditures	**$113,509.47**	**$235,050.00**	**$251,997.00**	**7.21%**

FY2025 - FY2026 Graphical Comparison



Intergovernmental	**$205,907**	81.71%
Travel	**$16,000**	6.35%
Conferences & Training	**$5,200**	2.06%
Fuel & Lubricants	**$4,000**	1.59%
Telephone	**$3,800**	1.51%
Supplies	**$3,700**	1.47%
Other Professional Fees	**$3,300**	1.31%
Operating Leases	**$3,000**	1.19%
Small Equipment	**$2,500**	0.99%
Maintenance Contracts	**$2,000**	0.79%
Uniforms	**$1,000**	0.40%
Dues & Fees	**$740**	0.29%
Tires & Batteries	**$500**	0.20%
Postage	**$250**	0.10%
Books & Periodicals	**$100**	0.04%

For the fiscal year in the "280 - Cooperative Extension/4-H" category, Intergovernmental funds make up the largest portion at $205,907, representing 81.71% of the total. Travel expenses account for $16,000 or 6.35%. Conferences & Training costs are $5,200, which is 2.06% of the total. Fuel & Lubricants expenses are $4,000, making up 1.59%. Telephone costs are $3,800, or 1.51%. Supplies amount to $3,700, representing 1.47%. Other Professional Fees total $3,300, which is 1.31%. Operating Leases are $3,000, accounting for 1.19%. Small Equipment expenses are $2,500, or 0.99%. Maintenance Contracts are $2,000, making up 0.79% of the total. There are five additional smaller categories not listed here.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	$30,110.72	-	-	-	-	-
FICA	$1,866.87	$911.40	$911.40	-	-	-

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Medicare	$436.61	$213.15	$213.15	-	-	-
Retirement	$5,781.92	-	-	-	-	-
Unemployment Insurance	$69.71	$29.06	$40.25	-	-	-
Workers Compensation	$400.96	-	-	-	-	-
Other Professional Fees	$1,247.54	$734.00	$390.00	$3,000.00	$3,300.00	10.00%
Maintenance Contracts	$1,761.41	$1,952.23	$2,659.81	$2,000.00	$2,000.00	0.00%
Operating Leases	$2,337.37	$2,578.49	$2,171.49	$3,000.00	$3,000.00	0.00%
Repairs - Autos	$858.68	$260.26	$1,423.71	$500.00	-	-100.00%
Repairs - Building & Grounds	$9.62	$8,680.83	$114.24	$5,000.00	-	-100.00%
Repairs - Others	-	-	-	$200.00	-	-100.00%
Postage	$257.05	$198.00	-	$250.00	$250.00	0.00%
Telephone	$2,737.73	$3,755.95	$3,539.08	$3,800.00	$3,800.00	0.00%
Advertising	$856.02	-	$1,112.09	-	-	-
Travel	$7,323.14	$13,340.93	$14,114.88	$16,000.00	$16,000.00	0.00%
Dues & Fees	$635.00	$810.00	$730.00	$900.00	$740.00	-17.78%
Conferences & Training	$3,755.67	$5,144.09	$3,949.03	$5,200.00	$5,200.00	0.00%
Supplies	$2,869.54	$2,562.13	$2,703.62	$3,000.00	$3,700.00	23.33%
Fuel & Lubricants	$2,052.11	$3,175.29	$4,013.93	$4,000.00	$4,000.00	0.00%
Tires & Batteries	$1,285.42	$1,904.63	$234.95	$500.00	$500.00	0.00%
Books & Periodicals	$45.00	$71.50	$45.00	$200.00	$100.00	-50.00%
Small Equipment	$6,665.25	$771.63	$10,517.92	$5,000.00	$2,500.00	-50.00%
Uniforms	-	-	-	$1,000.00	$1,000.00	0.00%
Computer Hardware & Peripheral	$955.50	$1,442.15	$851.00	$1,500.00	-	-100.00%
Intergovernmental	$77,342.18	$121,555.19	$136,206.71	$180,000.00	$205,907.00	14.39%
Total Expenditures	**$151,661.02**	**$170,090.91**	**$185,942.26**	**$235,050.00**	**$251,997.00**	**7.21%**

Personnel Summary

All positions for this department are reimbursed from UGA.

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	1	1	1	1	1
Part-Time	2	2	2	2	2
Total Positions	3	3	3	3	3

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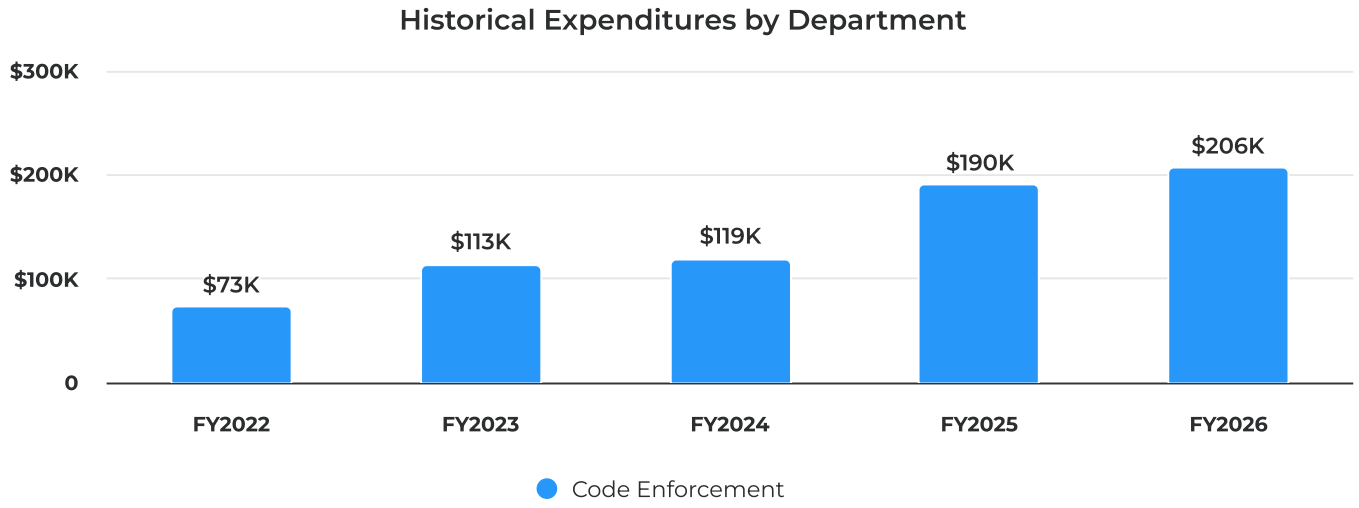
Personnel Summary

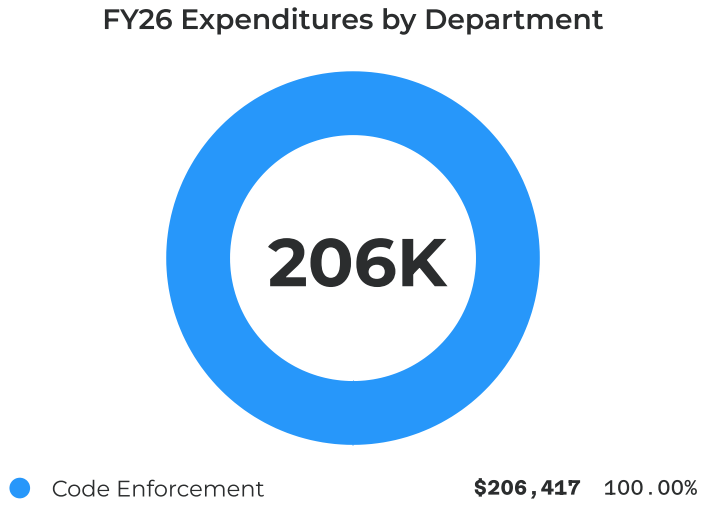
Summary of Goals

Code Enforcement

Jackson County Code Enforcement, as a division within Public Development, works to protect and promote public health, enhance safety, and elevate the overall quality of life and aesthetics of communities in the unincorporated areas of Jackson County. This is achieved through the diligent enforcement of the codes and ordinances set forth by the Jackson County Board of Commissioners.

Expenditures by Department

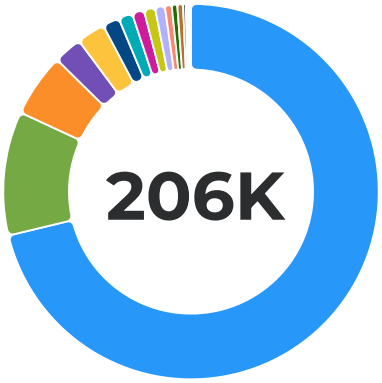




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Code Enforcement	$84,915.72	$190,450.00	$206,417.00	8.38%
Total Expenditures	**$84,915.72**	**$190,450.00**	**$206,417.00**	**8.38%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	**$147,027**	71.23%
Group Insurance	**$22,064**	10.69%
FICA	**$11,248**	5.45%
Retirement	**$5,088**	2.46%
Fuel & Lubricants	**$5,000**	2.42%
Telephone	**$3,000**	1.45%
Travel	**$2,500**	1.21%
Medicare	**$2,132**	1.03%
Supplies	**$2,000**	0.97%
Workers Compensation	**$1,760**	0.85%
Conferences & Training	**$1,200**	0.58%
Uniforms	**$1,000**	0.48%
Overtime Salaries	**$1,000**	0.48%
Tires & Batteries	**$500**	0.24%
Dues & Fees	**$300**	0.15%
Repairs - Autos	**$300**	0.15%
Longevity Pay	**$150**	0.07%
Postage	**$100**	0.05%
Unemployment Insurance	**$48**	0.02%

For the fiscal year in the "312 - Code Enforcement" category, Regular Salaries account for $147,027, representing 71.23% of the total. Group Insurance follows with $22,064, or 10.69%. FICA expenses are $11,248, making up 5.45%, while Retirement costs are $5,088, which is 2.46%. Fuel & Lubricants are budgeted at $5,000, or 2.42%, and Telephone expenses total $3,000, equating to 1.45%. Travel costs are $2,500, representing 1.21%, and Medicare expenses are $2,132, or 1.03%. Supplies are allocated $2,000, accounting for 0.97%, and Workers Compensation is $1,760, making up 0.85% of the total. Nine smaller categories are not included in this summary.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	$41,527.67	$73,550.83	$81,239.51	$137,324.00	$147,027.00	7.07%
Overtime Salaries	$1,255.08	$1,327.33	$1,080.03	-	$1,000.00	-
Group Insurance	$14,193.92	$17,152.48	$20,053.10	$19,700.00	$22,064.00	12.00%
FICA	$2,609.59	$4,529.20	$4,946.02	$10,505.00	$11,248.00	7.07%
Medicare	$610.31	$1,059.27	$1,156.68	$1,991.00	$2,132.00	7.08%
Retirement	$2,620.23	$3,869.86	$4,303.20	$4,800.00	$5,088.00	6.00%

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Unemployment Insurance	$53.19	$51.99	$26.09	$80.00	$48.00	-40.00%
Workers Compensation	$1,270.74	$765.41	$571.74	$1,600.00	$1,760.00	10.00%
Longevity Pay	-	-	$274.98	-	$150.00	-
Legal	$3,096.00	-	-	-	-	-
Repairs - Autos	-	-	-	$300.00	$300.00	0.00%
Postage	$119.30	$32.40	$8.53	$100.00	$100.00	0.00%
Telephone	$953.84	$2,743.69	$1,216.61	$2,000.00	$3,000.00	50.00%
Travel	-	-	-	$1,200.00	$2,500.00	108.33%
Dues & Fees	-	$370.00	$60.00	$200.00	$300.00	50.00%
Conferences & Training	$40.07	$230.21	$112.60	$4,000.00	$1,200.00	-70.00%
Supplies	$1,027.86	$1,380.20	$1,297.92	$2,000.00	$2,000.00	0.00%
Fuel & Lubricants	$3,214.17	$1,448.12	$1,489.71	$2,400.00	$5,000.00	108.33%
Tires & Batteries	-	-	-	$500.00	$500.00	0.00%
Uniforms	$383.55	$1,920.58	$676.12	$750.00	$1,000.00	33.33%
Computer Hardware & Peripheral	$89.50	$2,706.99	$54.41	$1,000.00	-	-100.00%
Total Expenditures	**$73,065.02**	**$113,138.56**	**$118,567.25**	**$190,450.00**	**$206,417.00**	**8.38%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	3	3	3	3	3
Part-Time	-	-	-	-	-
Total Positions	3	3	3	3	3

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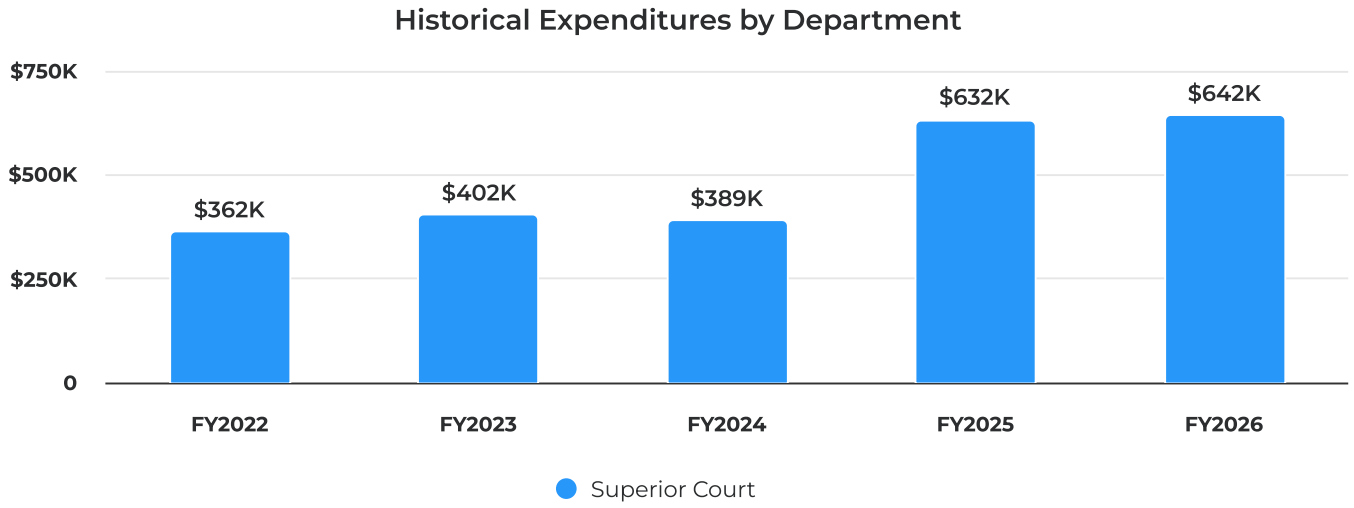
Personnel Summary

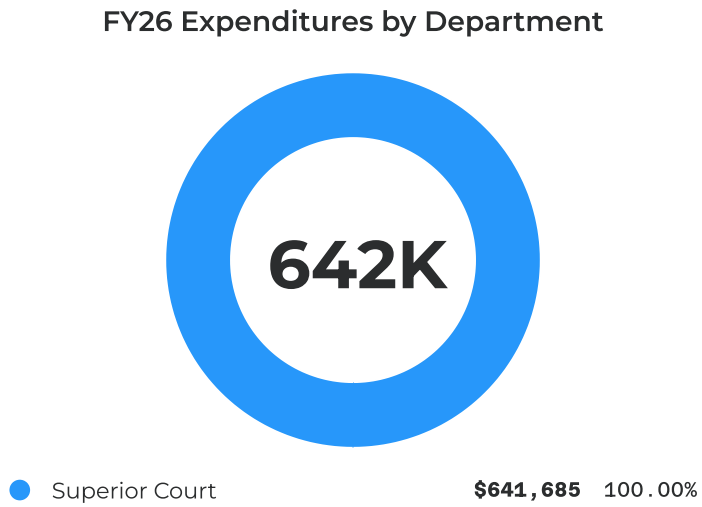
Summary of Goals

Superior Court

The mission of the Superior Courts is to provide for the timely, effective and legally correct resolution of civil disputes, criminal prosecutions, appellate and equity matters in furtherance of justice and in compliance with the Constitution and the laws of the State of Georgia. The Superior Courts also support and oversee the operation of programs and functions within the Superior Courts' authority.

Expenditures by Department

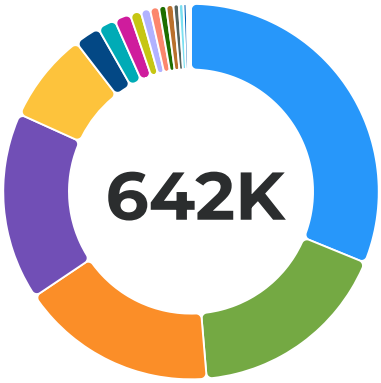




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Superior Court	$325,214.42	$631,501.00	$641,685.00	1.61%
Total Expenditures	**$325,214.42**	**$631,501.00**	**$641,685.00**	**1.61%**

FY2025 - FY2026 Graphical Comparison



Court Cost - Reporters Fees	**$200,000**	31.17%
Regular Salaries	**$112,269**	17.50%
Intergovernmental	**$108,600**	16.92%
Elected Officials Salaries	**$103,748**	16.17%
Court Cost - Jury Fees	**$50,000**	7.79%
Part-time Salaries	**$14,203**	2.21%
Court Costs - Interpreter Serv.	**$10,000**	1.56%
FICA	**$9,024**	1.41%
Maintenance Contracts	**$6,000**	0.94%
Operating Leases	**$5,200**	0.81%
Telephone	**$5,000**	0.78%
Supplies	**$4,000**	0.62%
Dues & Fees	**$4,000**	0.62%
Other Professional Fees	**$3,000**	0.47%
Travel	**$2,500**	0.39%
Medicare	**$1,711**	0.27%
Court Costs - Indigent Service	**$1,000**	0.16%
Conferences & Training	**$1,000**	0.16%
Workers Compensation	**$330**	0.05%
Postage	**$100**	0.02%

For the fiscal year in the "330 - Superior Court" category, Court Cost - Reporters Fees account for $200,000, representing 31.17% of the total. Regular Salaries follow with $112,269, or 17.5%. Intergovernmental funds contribute $108,600, which is 16.92%, while Elected Officials Salaries make up $103,748, or 16.17%. Court Cost - Jury Fees total $50,000, comprising 7.79%. Part-time Salaries are $14,203, equating to 2.21%. Court Costs - Interpreter Services amount to $10,000, or 1.56%. FICA expenses are $9,024, representing 1.41%. Maintenance Contracts are $6,000, or 0.94%, and Operating Leases are $5,200, making up 0.81% of the total. Ten smaller categories are not included in this summary.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Elected Officials Salaries	-	$30,006.41	$57,296.26	$87,363.00	$103,748.00	18.76%
Regular Salaries	$90,629.34	$52,455.92	$41,141.91	$43,527.00	$112,269.00	157.93%
Bailiff's Salaries	$300.00	-	-	-	-	-
Part-time Salaries	$11,333.49	$12,162.16	$12,882.36	-	$14,203.00	-
FICA	$6,326.35	$5,866.71	$6,897.73	$10,013.00	$9,024.00	-9.88%

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Medicare	$1,479.54	$1,372.06	$1,613.16	$1,898.00	$1,711.00	-9.85%
Retirement	-	-	$449.76	-	-	-
Unemployment Insurance	$31.89	$23.88	$72.53	-	-	-
Workers Compensation	$246.74	$127.57	$102.30	$300.00	$330.00	10.00%
Other Professional Fees	$1,344.25	$11,901.90	$11,077.31	$10,000.00	$3,000.00	-70.00%
Maintenance Contracts	$1,021.60	$1,418.98	$1,643.27	$2,500.00	$6,000.00	140.00%
Operating Leases	$4,787.44	$5,092.62	$3,489.56	$5,200.00	$5,200.00	0.00%
Postage	$696.03	$1,331.94	$941.02	$1,200.00	$100.00	-91.67%
Telephone	$6,837.90	$5,600.08	$3,925.34	$6,000.00	$5,000.00	-16.67%
Travel	$2,164.42	$2,469.45	$1,402.42	$2,500.00	$2,500.00	0.00%
Dues & Fees	$2,485.69	$4,020.55	$3,766.85	$3,400.00	$4,000.00	17.65%
Conferences & Training	$960.00	$375.00	-	$1,000.00	$1,000.00	0.00%
Court Cost - Jury Fees	$48,180.48	$41,036.59	$41,483.36	$45,000.00	$50,000.00	11.11%
Court Cost - Witness Fees	-	-	-	$100.00	-	-100.00%
Court Cost - Reporters Fees	$136,422.53	$144,480.99	$143,207.53	$300,000.00	$200,000.00	-33.33%
Court Cost - Jury, Witness, Ct	-	-	-	$100.00	-	-100.00%
Supplies	$2,875.75	$2,543.37	$3,927.93	$2,800.00	$4,000.00	42.86%
Intergovernmental	$43,410.53	$79,920.86	$53,242.73	$108,600.00	$108,600.00	0.00%
Court Costs - Indigent Service	-	-	-	-	$1,000.00	-
Court Costs - Interpreter Serv.	-	-	-	-	$10,000.00	-
Total Expenditures	**$361,533.97**	**$402,207.04**	**$388,563.33**	**$631,501.00**	**$641,685.00**	**1.61%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Elected	8	8	8	8	8
Full-Time	1	1	1	1	1
Part-Time	5	5	5	5	5
Total Positions	14	14	14	14	14

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Personnel Summary

Summary of Goals

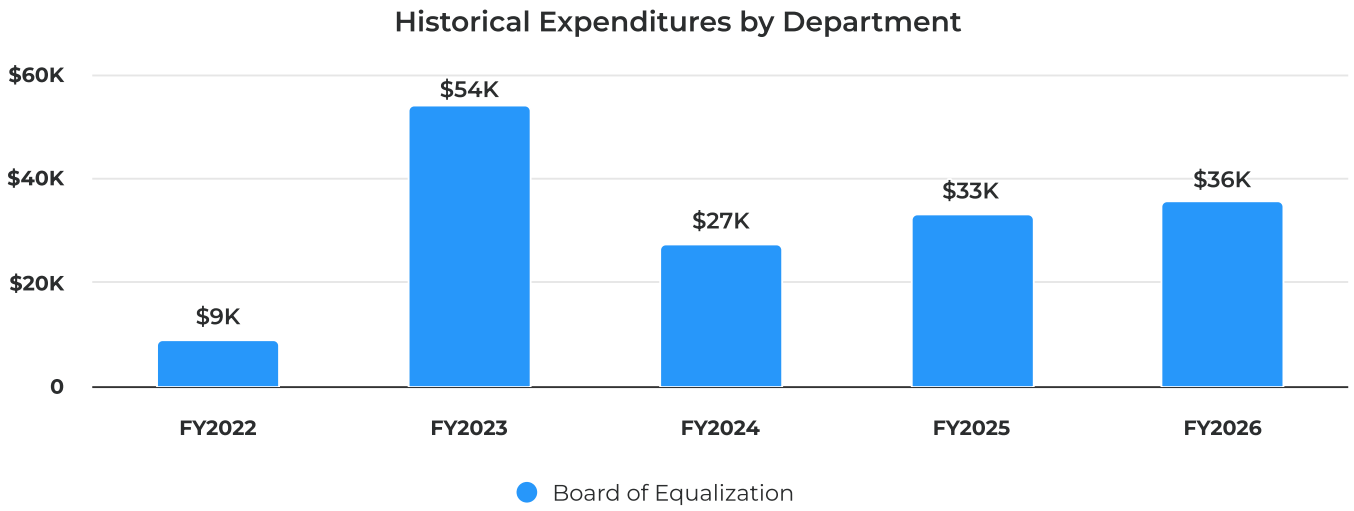
Board of Equalization

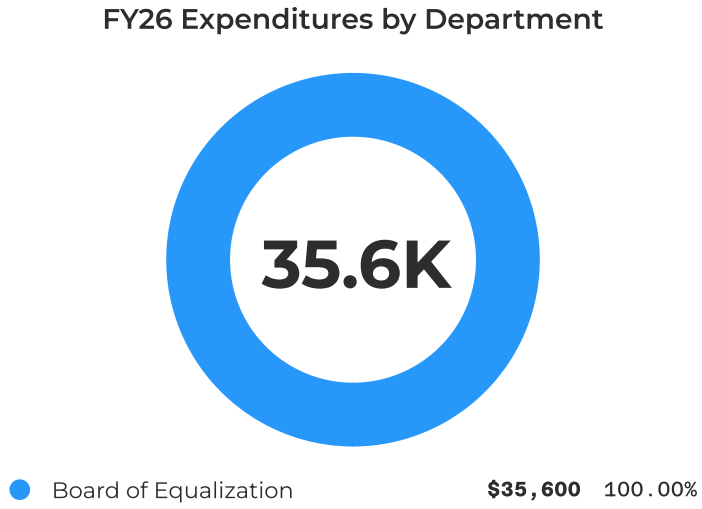
The Jackson County Board of Equalization (BOE) is an independent, citizen-led body appointed by the Grand Jury to hear and decide property tax appeals. Its primary role is to ensure fair and equitable taxation by providing property owners an opportunity to contest the county's appraisal of real and personal property.

The Board hears appeals related to property value, taxability, uniformity of assessments, and denials of homestead exemptions or other specialized exemptions. Members of the BOE receive specialized training from the Georgia Department of Revenue to ensure that all hearings are conducted fairly, impartially, and in accordance with state law.

Through its work, the Board of Equalization helps protect taxpayers' rights while maintaining the integrity and fairness of Jackson County's property tax system.

Expenditures by Department

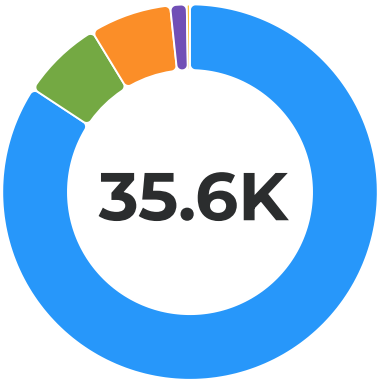




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Board of Equalization	$1,074.00	$33,100.00	$35,600.00	7.55%
Total Expenditures	**$1,074.00**	**$33,100.00**	**$35,600.00**	**7.55%**

FY2025 - FY2026 Graphical Comparison



Other Professional Fees	**$30,000**	84.27%
Conferences & Training	**$2,500**	7.02%
Postage	**$2,500**	7.02%
Supplies	**$500**	1.40%
Advertising	**$100**	0.28%

For the fiscal year 2025 to 2026, the category "Other Professional Fees" accounts for $30,000, representing 84.27% of the total. "Postage" and "Conferences & Training" each contribute $2,500, making up 7.02% respectively. "Supplies" amount to $500, which is 1.4%, and "Advertising" is $100, comprising 0.28% of the total.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	-	-	$11,200.00	-	-	-
Other Professional Fees	$6,775.00	$50,645.00	$14,500.00	$30,000.00	$30,000.00	0.00%
Postage	-	-	-	-	$2,500.00	-
Advertising	$80.00	$120.00	$150.00	$100.00	$100.00	0.00%
Conferences & Training	$814.00	$2,363.00	$1,145.00	$2,500.00	$2,500.00	0.00%
Supplies	$1,200.00	$885.00	$360.00	$500.00	$500.00	0.00%
Total Expenditures	**$8,869.00**	**$54,013.00**	**$27,355.00**	**$33,100.00**	**$35,600.00**	**7.55%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Elected	8	8	8	8	8
Full-Time	1	1	1	1	1
Part-Time	5	5	5	5	5
Total Positions	14	14	14	14	14

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Personnel Summary

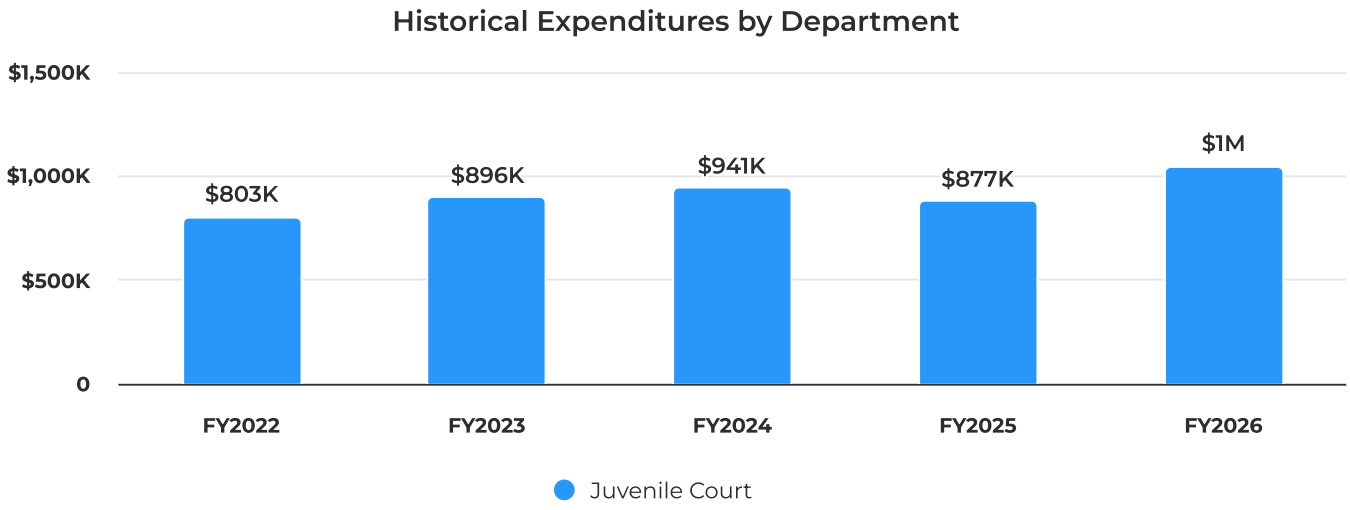
Summary of Goals

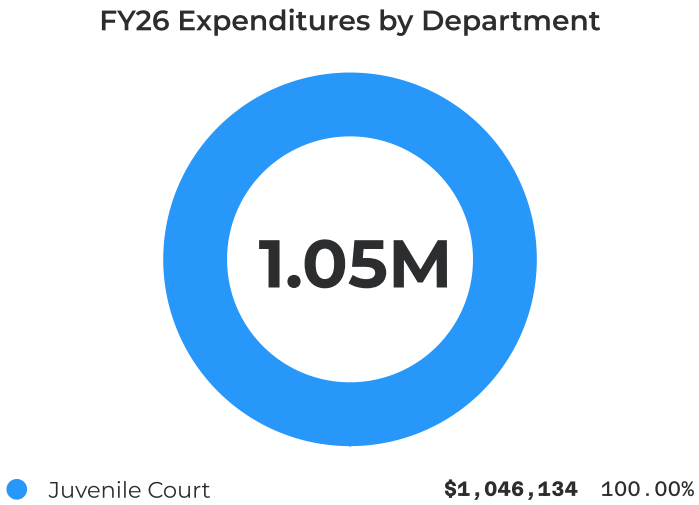
Juvenile Court

The Jackson County Juvenile Court is a specialized court within Georgia's judicial system that handles cases involving children and youth under the age of 18. Its primary purpose is to protect the welfare of minors while also upholding public safety. The court has jurisdiction over matters such as delinquency (acts that would be crimes if committed by an adult), deprivation or dependency (children who are abused, neglected, or without proper care), children in need of services (truancy, runaway cases, or ungovernable behavior), and termination of parental rights.

The court's mission is both rehabilitative and protective—emphasizing guidance, treatment, and accountability rather than punishment. Judges and court staff work closely with law enforcement, schools, social services, and community organizations to provide support and ensure that young people have opportunities for positive development while addressing family needs.

Expenditures by Department

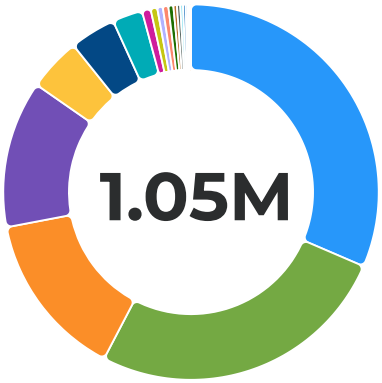




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Juvenile Court	$531,632.58	$876,567.00	$1,046,134.00	19.34%
Total Expenditures	**$531,632.58**	**$876,567.00**	**$1,046,134.00**	**19.34%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	**$329,116**	31.46%
Elected Officials Salaries	**$274,058**	26.20%
Legal	**$150,000**	14.34%
Group Insurance	**$132,608**	12.68%
FICA	**$47,820**	4.57%
Retirement	**$41,446**	3.96%
Part-time Salaries	**$27,043**	2.59%
Medicare	**$7,826**	0.75%
Travel	**$6,000**	0.57%
Court Costs - Interpreter Serv.	**$5,000**	0.48%
Other Professional Fees	**$5,000**	0.48%
Operating Leases	**$4,500**	0.43%
Longevity Pay	**$3,150**	0.30%
Telephone	**$3,000**	0.29%
Supplies	**$2,500**	0.24%
Dues & Fees	**$2,300**	0.22%
Workers Compensation	**$1,870**	0.18%
Court Costs - Indigent Service	**$1,000**	0.10%
Conferences & Training	**$1,000**	0.10%
Court Cost - Reporters Fees	**$500**	0.05%
Postage	**$300**	0.03%
Unemployment Insurance	**$97**	0.01%

For the fiscal year in the "340 - Juvenile Court" category, Regular Salaries account for $329,116, representing 31.46% of the total. Elected Officials Salaries follow with $274,058, or 26.2%. Legal expenses are $150,000, making up 14.34%. Group Insurance costs total $132,608, which is 12.68% of the budget. FICA contributions are $47,820, or 4.57%, while Retirement expenses are $41,446, comprising 3.96%. Part-time Salaries amount to $27,043, representing 2.59%. Medicare costs are $7,826, or 0.75%, and Travel expenses are $6,000, accounting for 0.57%. Other Professional Fees total $5,000, which is 0.48% of the budget. There are an additional 12 smaller categories not listed here.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Elected Officials Salaries	$119,123.03	$132,269.65	$140,943.30	$248,579.00	$274,058.00	10.25%
Regular Salaries	$357,605.76	$387,256.59	$400,646.40	$236,104.00	$329,116.00	39.39%
Part-time Salaries	$20,261.40	$28,171.01	$22,364.97	$25,544.00	$27,043.00	5.87%
Overtime Salaries	$2.31	-	$95.16	-	-	-
Group Insurance	$84,401.93	$102,914.94	$120,318.64	$118,400.00	$132,608.00	12.00%
FICA	$29,567.76	$32,698.39	$33,903.06	$39,032.00	$47,820.00	22.51%
Medicare	$6,915.01	$7,647.20	$7,928.94	$7,398.00	$7,826.00	5.79%
Retirement	$29,474.99	$32,690.53	$35,231.12	$39,100.00	$41,446.00	6.00%
Unemployment Insurance	$187.72	$181.91	$147.38	$160.00	$97.00	-39.38%
Workers Compensation	$1,387.93	$892.98	$592.37	$1,700.00	$1,870.00	10.00%
Longevity Pay	-	-	$2,250.00	$2,550.00	$3,150.00	23.53%
Legal	$127,040.48	$147,705.33	$153,277.93	$125,000.00	$150,000.00	20.00%
Other Professional Fees	$8,724.99	$4,629.43	$6,064.44	$5,000.00	$5,000.00	0.00%
Operating Leases	$4,107.25	$4,488.35	$3,950.66	$4,500.00	$4,500.00	0.00%
Probation Supervision Fees Exp	-	-	-	$10,000.00	-	-100.00%
Postage	$14.76	$299.75	$19.25	$300.00	$300.00	0.00%
Telephone	$2,872.39	$2,871.41	$2,132.45	$3,000.00	$3,000.00	0.00%
Travel	$4,201.09	$6,147.75	$6,488.79	$4,500.00	$6,000.00	33.33%
Dues & Fees	$2,507.00	$2,039.00	$2,356.00	$2,200.00	$2,300.00	4.55%
Conferences & Training	$1,464.15	$768.00	$816.00	$1,000.00	$1,000.00	0.00%
Court Cost - Reporters Fees	$466.78	$471.60	-	$500.00	$500.00	0.00%
Supplies	$3,040.11	$1,729.13	$1,030.15	$2,000.00	$2,500.00	25.00%
Court Costs - Indigent Service	-	-	-	-	$1,000.00	-
Court Costs - Interpreter Serv.	-	-	-	-	$5,000.00	-
Total Expenditures	**$803,366.84**	**$895,872.95**	**$940,557.01**	**$876,567.00**	**$1,046,134.00**	**19.34%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Elected	2	2	2	2	2
Full-Time	5	5	5	5	5
Part-Time	1	1	1	1	1
Total Positions	8	8	8	8	8

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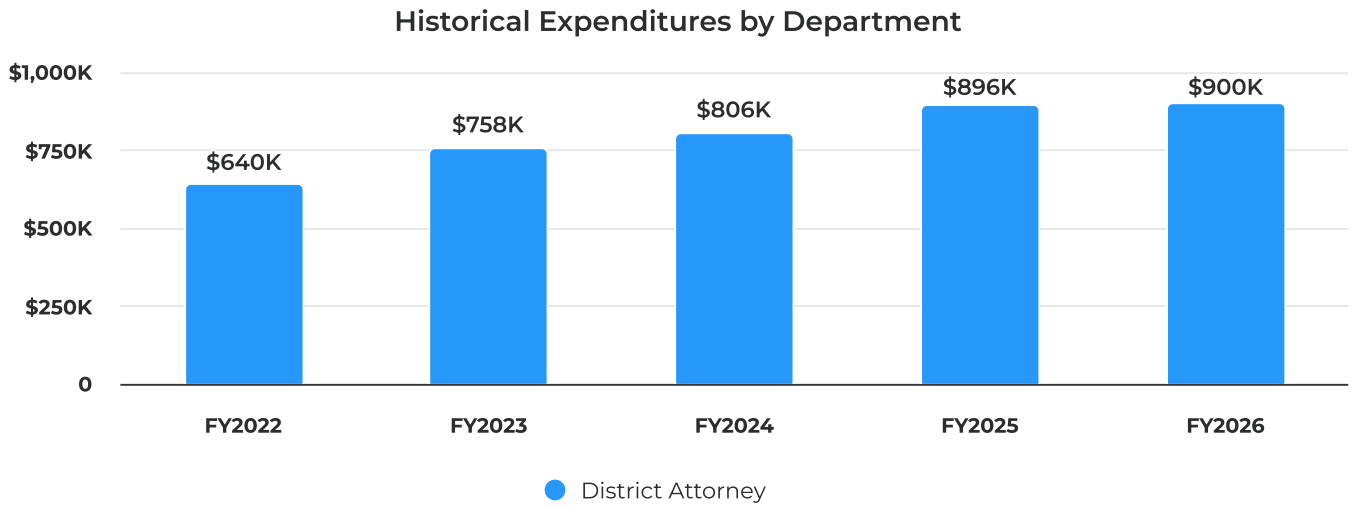
Personnel Summary

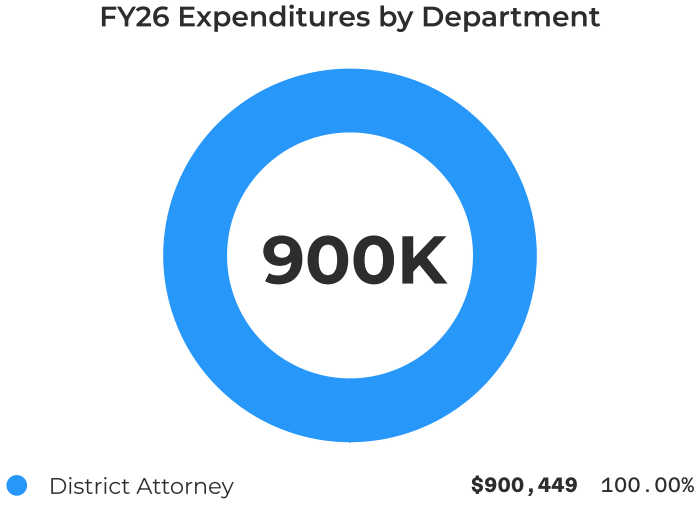
Summary of Goals

District Attorney

The District Attorney is elected by the voters of the Piedmont Judicial Circuit that consists of Barrow, Jackson, and Banks counties for four year terms. The District Attorney represents the state in all criminal cases in Superior Court and in all cases taken up from the Superior Court to the Court of Appeals and the Supreme Court. The District Attorney advises grand juries in grand jury, prosecutes all indictable offenses, prosecutes or defends any civil action in which the state is interested, argues criminal cases on appeal, and assists the attorney general when certain prosecutions are moved to a U.S. District Court.

Expenditures by Department



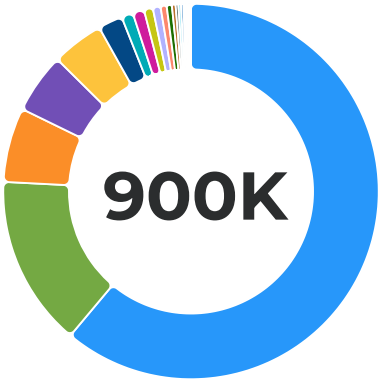


Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
District Attorney	$420,470.81	$896,248.00	$900,449.00	0.47%

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Total Expenditures	**$420,470.81**	**$896,248.00**	**$900,449.00**	**0.47%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	**$550,124**	61.09%
Group Insurance	**$132,608**	14.73%
Part-time Salaries	**$57,750**	6.41%
FICA	**$46,502**	5.16%
Retirement	**$40,280**	4.47%
Maintenance Contracts	**$19,000**	2.11%
Overtime Salaries	**$9,000**	1.00%
Medicare	**$8,814**	0.98%
Supplies	**$7,000**	0.78%
Other Professional Fees	**$6,000**	0.67%
Longevity Pay	**$4,725**	0.52%
Operating Leases	**$4,000**	0.44%
Postage	**$2,800**	0.31%
Conferences & Training	**$2,250**	0.25%
Court Cost - Witness Fees	**$2,000**	0.22%
Dues & Fees	**$1,740**	0.19%
Court Cost - Transcripts	**$1,500**	0.17%
Workers Compensation	**$1,430**	0.16%
Court Costs - Interpreter Serv.	**$1,000**	0.11%
Books & Periodicals	**$1,000**	0.11%
Travel	**$700**	0.08%
Unemployment Insurance	**$226**	0.03%

For the fiscal year in the "350 - District Attorney" category, Regular Salaries account for $550,124, representing 61.09% of the total. Group Insurance follows with $132,608, or 14.73%. Part-time Salaries make up $57,750, which is 6.41%, while FICA contributes $46,502, or 5.16%. Retirement expenses are $40,280, comprising 4.47% of the total. Maintenance Contracts amount to $19,000, or 2.11%. Overtime Salaries are $9,000, representing 1%, and Medicare costs are $8,814, or 0.98%. Supplies account for $7,000, which is 0.78%, and Other Professional Fees total $6,000, or 0.67%. There are an additional 12 smaller categories not listed here.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	$433,908.77	$514,439.55	$527,714.61	$602,973.00	$550,124.00	-8.76%
Part-time Salaries	$24,001.59	$14,914.09	$12,294.00	$30,753.00	$57,750.00	87.79%
Overtime Salaries	$3,756.56	$7,246.09	$8,372.55	-	$9,000.00	-
Group Insurance	$85,163.51	$102,914.94	$120,318.64	$118,400.00	$132,608.00	12.00%
FICA	$27,209.22	$31,798.27	$32,775.70	$48,480.00	$46,502.00	-4.08%
Medicare	$6,363.45	$7,436.65	$7,665.30	$9,189.00	$8,814.00	-4.08%
Retirement	$28,759.14	$32,569.97	$34,959.20	$38,000.00	$40,280.00	6.00%
Unemployment Insurance	$275.33	$254.34	$226.86	$213.00	$226.00	6.10%
Workers Compensation	$1,079.50	$637.85	$449.23	$1,300.00	$1,430.00	10.00%
Longevity Pay	-	-	$3,900.00	$1,950.00	$4,725.00	142.31%
Legal	-	$1,516.68	$50.00	-	-	-
Other Professional Fees	$2,559.99	$4,230.26	$4,345.99	$6,000.00	$6,000.00	0.00%
Maintenance Contracts	$5,654.64	$15,510.49	$26,481.90	$15,000.00	$19,000.00	26.67%
Operating Leases	$4,013.13	$4,259.52	$5,168.01	$4,000.00	$4,000.00	0.00%
Postage	$3,492.56	$4,187.50	$3,486.66	$2,800.00	$2,800.00	0.00%
Travel	$435.00	$96.87	$2,239.55	$700.00	$700.00	0.00%
Dues & Fees	$1,791.00	$2,005.04	$251.33	$1,740.00	$1,740.00	0.00%
Conferences & Training	$1,949.50	$2,375.00	$2,655.41	$2,250.00	$2,250.00	0.00%
Court Cost - Witness Fees	$1,817.52	$2,227.70	$889.04	$2,000.00	$2,000.00	0.00%
Court Cost - Transcripts	$1,045.08	$397.54	$412.20	$1,500.00	$1,500.00	0.00%
Supplies	$4,770.54	$8,140.29	$10,537.00	$7,000.00	$7,000.00	0.00%
Fuel & Lubricants	$38.84	-	-	-	-	-
Books & Periodicals	$2,041.19	$996.15	$464.10	$2,000.00	$1,000.00	-50.00%
Court Costs - Interpreter Serv.	-	-	-	-	$1,000.00	-
Total Expenditures	**$640,126.06**	**$758,154.79**	**$805,657.28**	**$896,248.00**	**$900,449.00**	**0.47%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Elected	1	1	1	1	1
Full-Time	10	10	10	10	10
Part-Time	4	4	4	4	4
Total Positions	15	15	15	15	15

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Personnel Summary

Summary of Goals

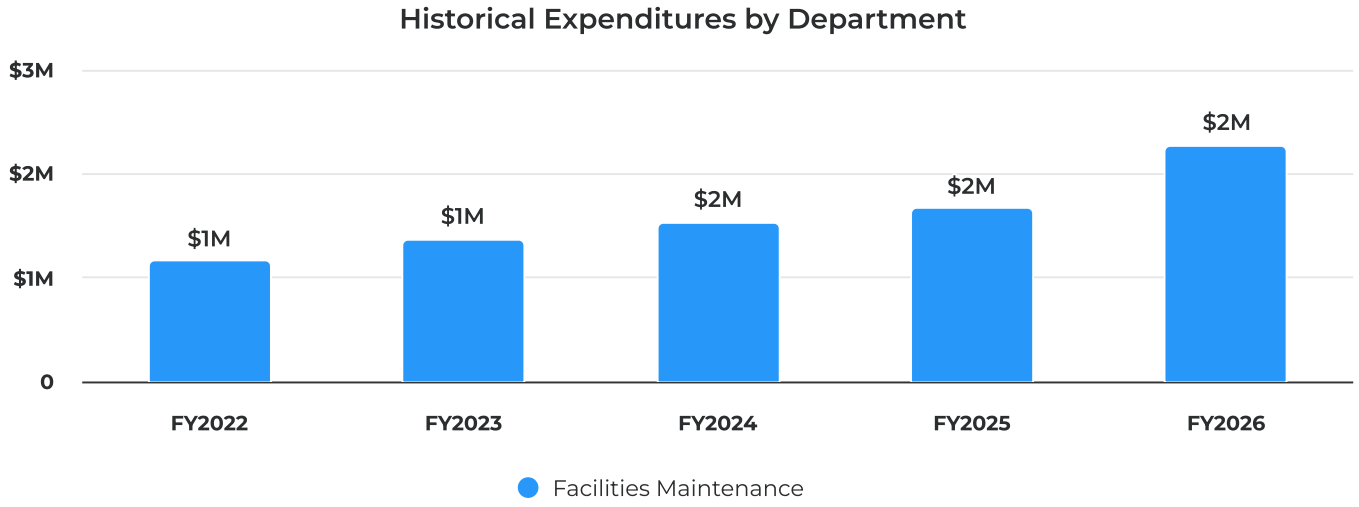
Facilities Maintenance

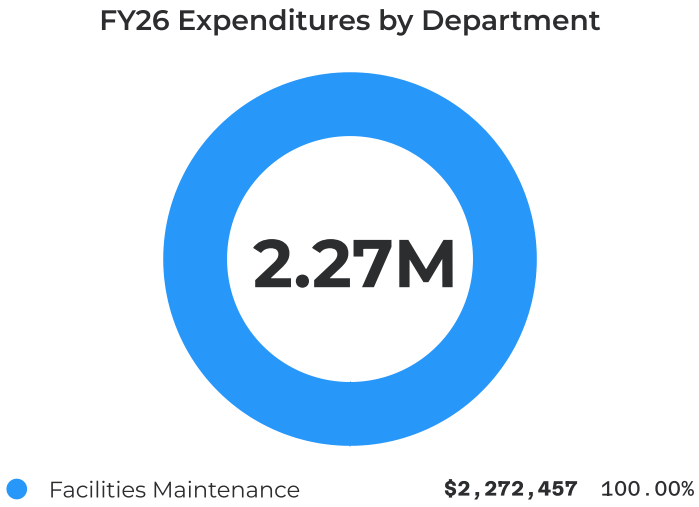
The department is committed to delivering “a diverse range of efficient and high-quality services which will ensure uninterrupted facility utilization with an atmosphere of professionalism to all county employees and public citizens.” In other words: their job is to keep county-owned buildings operational, safe, comfortable, and functioning for both employees and the public.

By keeping the county’s infrastructure well-maintained, the Facilities Maintenance Department plays a key role in:

- Ensuring continuity of government services (county offices, courts, public facilities).
- Maintaining safety, comfort, and accessibility in public buildings.
- Extending the useful life of buildings and reducing unplanned repair costs.
- Supporting efficient public operations (for example: timely election machine delivery).
- Saving taxpayer dollars by leveraging inmate labor and preventive maintenance rather than reactive, costly repairs.

Expenditures by Department

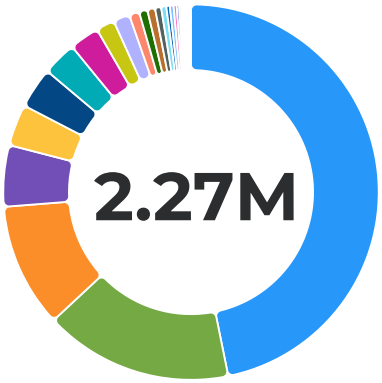




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Facilities Maintenance	$996,148.32	$1,668,711.00	$2,272,457.00	36.18%
Total Expenditures	**$996,148.32**	**$1,668,711.00**	**$2,272,457.00**	**36.18%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	**$1,063,803**	46.81%
Repairs - Building & Grounds	**$369,100**	16.24%
Group Insurance	**$242,928**	10.69%
Lawn Care	**$120,000**	5.28%
FICA	**$81,381**	3.58%
Field Chemical Treatment Svc.	**$80,000**	3.52%
Generator Maintenance	**$67,500**	2.97%
Retirement	**$58,088**	2.56%
Overtime Salaries	**$36,000**	1.58%
Annual Fire Monitoring/Maint.	**$32,345**	1.42%
Fuel & Lubricants	**$20,000**	0.88%
Small Equipment - Tools	**$16,000**	0.70%
Medicare	**$15,425**	0.68%
Pest Control Services	**$12,000**	0.53%
Small Equipment	**$10,000**	0.44%
Telephone	**$7,000**	0.31%
Workers Compensation	**$6,930**	0.30%
Longevity Pay	**$6,150**	0.27%
Electricity	**$5,000**	0.22%
Supplies	**$4,000**	0.18%
Water & Sewerage	**$3,500**	0.15%
Natural Gas	**$3,200**	0.14%
Uniforms	**$2,500**	0.11%
Other Professional Fees	**$2,500**	0.11%
Repairs - Autos	**$2,000**	0.09%
Operating Leases	**$2,000**	0.09%
Tires & Batteries	**$1,000**	0.04%
Conferences & Training	**$1,000**	0.04%
Maintenance Contracts	**$800**	0.04%
Unemployment Insurance	**$307**	0.01%

For the fiscal year in the "390 - Facilities Maintenance" category, Regular Salaries account for $1.1 million, representing 46.81% of the total. Repairs for Building & Grounds follow with $369,100, or 16.24%. Group Insurance comprises $242,928, which is 10.69% of the total. Lawn Care expenses are $120,000, making up 5.28%. FICA costs amount to $81,381, or 3.58%, while Field Chemical Treatment Services are $80,000, representing 3.52%. Generator Maintenance is budgeted at $67,500, accounting for 2.97%. Retirement expenses total $58,088, or 2.56%. Overtime Salaries are $36,000, which is 1.58%, and Annual Fire Monitoring and Maintenance costs are $32,345, comprising 1.42%. There are an additional 20 smaller categories not listed here.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	$630,603.01	$748,603.72	$848,224.49	$951,786.00	$1,063,803.00	11.77%
Overtime Salaries	$25,319.08	$30,832.55	$43,974.94	$40,000.00	$36,000.00	-10.00%
Group Insurance	$155,548.12	$188,626.18	$220,584.19	$216,900.00	$242,928.00	12.00%
FICA	$37,758.00	$44,966.11	$51,839.14	$75,900.00	$81,381.00	7.22%
Medicare	$8,830.49	$10,516.30	$12,123.66	$14,400.00	$15,425.00	7.12%
Retirement	$33,304.32	$42,846.93	$37,957.91	$54,800.00	$58,088.00	6.00%
Unemployment Insurance	$349.37	$363.26	$439.12	$500.00	$307.00	-38.60%
Workers Compensation	$4,912.15	$3,189.22	$2,205.70	$6,300.00	$6,930.00	10.00%
Longevity Pay	-	-	$5,250.00	$5,625.00	$6,150.00	9.33%
Other Professional Fees	$14,796.61	$1,036.00	$1,364.88	$10,000.00	$2,500.00	-75.00%
Maintenance Contracts	$341.78	$1,052.19	$864.13	$800.00	$800.00	0.00%
Operating Leases	$1,463.48	$1,748.45	$1,469.48	$2,000.00	$2,000.00	0.00%
Lawn Care	-	-	-	-	$120,000.00	-
Repairs - Autos	$2,996.59	$7,760.24	$3,296.44	$2,000.00	$2,000.00	0.00%
Repairs - Building & Grounds	$191,973.92	$215,614.68	$230,533.67	$200,000.00	$369,100.00	84.55%
Repairs - Others	$386.77	$649.98	$107.26	$1,000.00	-	-100.00%
Telephone	$6,032.55	$7,040.33	$6,308.66	$7,000.00	$7,000.00	0.00%
Conferences & Training	$562.45	$195.98	$914.19	$400.00	$1,000.00	150.00%
Miscellaneous	-	$8,773.11	$1,484.92	$2,500.00	-	-100.00%
Supplies	$9,916.78	$12,243.13	$14,190.34	$10,000.00	$4,000.00	-60.00%
Water & Sewerage	$644.77	$5,875.50	$4,094.14	$3,500.00	$3,500.00	0.00%
Natural Gas	$3,784.10	$3,902.40	$4,388.93	$3,200.00	$3,200.00	0.00%
Electricity	$5,953.55	$6,011.29	$7,360.67	$4,600.00	$5,000.00	8.70%
Fuel & Lubricants	$23,073.97	$19,544.64	$23,720.98	$20,000.00	$20,000.00	0.00%
Tires & Batteries	$2,735.24	$2,000.53	$3,331.19	$3,000.00	$1,000.00	-66.67%
Small Equipment	-	$1,500.00	-	$30,000.00	$10,000.00	-66.67%
Small Equipment - Tools	-	-	-	-	$16,000.00	-
Uniforms	$1,547.00	$1,960.30	$3,603.16	$2,500.00	$2,500.00	0.00%
Pest Control Services	-	-	-	-	$12,000.00	-
Field Chemical Treatment Svc.	-	-	-	-	$80,000.00	-
Generator Maintenance	-	-	-	-	$67,500.00	-
Annual Fire Monitoring/Maint.	-	-	-	-	$32,345.00	-
Total Expenditures	**$1,162,834.10**	**$1,366,853.02**	**$1,529,632.19**	**$1,668,711.00**	**$2,272,457.00**	**36.18%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	17	17	18	19	19
Part-Time	-	-	-	-	-
Total Positions	17	17	18	19	19

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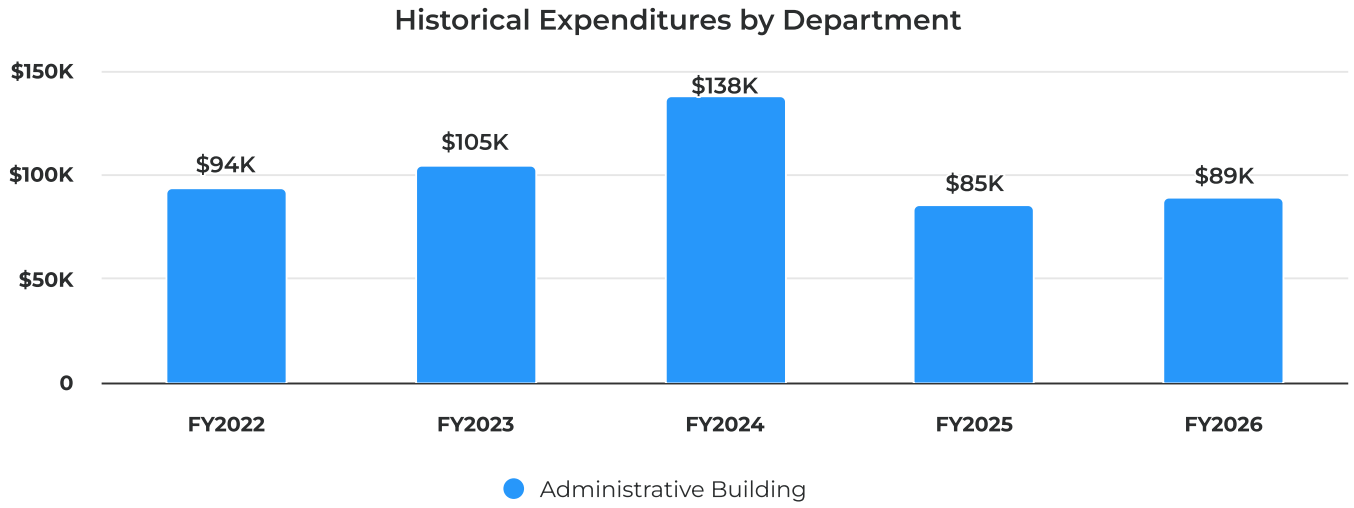
Personnel Summary

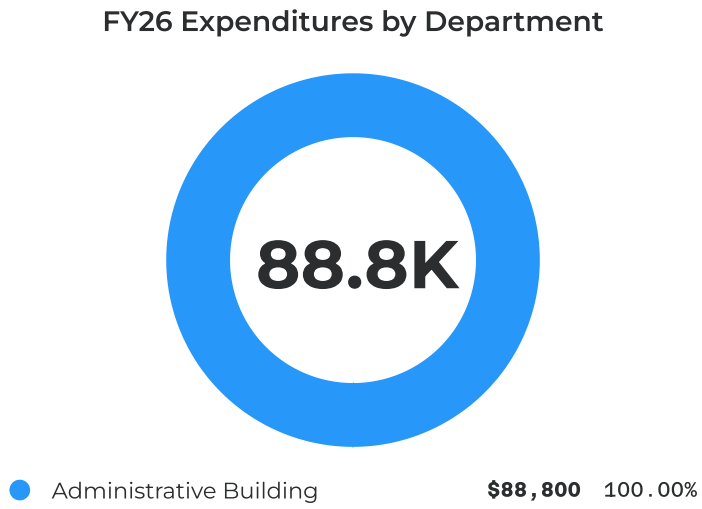
Summary of Goals

Administrative Building

The Jackson County Administrative Building serves as the central hub for county government operations. It houses key administrative offices and departments responsible for managing county services, finances, and public records. The facility provides a convenient, accessible location where residents can conduct official business, access services, and engage with local government.

Expenditures by Department

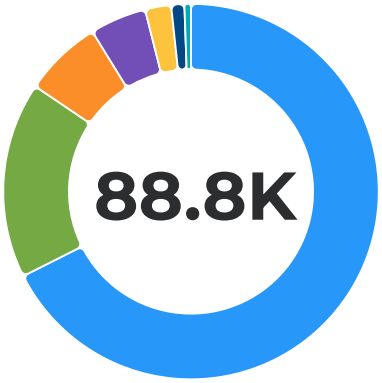




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Administrative Building	$157,695.17	$85,000.00	$88,800.00	4.47%
Total Expenditures	**$157,695.17**	**$85,000.00**	**$88,800.00**	**4.47%**

FY2025 - FY2026 Graphical Comparison



Electricity	**$60,000**	67.57%
Supplies	**$15,000**	16.89%
Water & Sewerage	**$6,000**	6.76%
Other Professional Fees	**$4,300**	4.84%
Telephone	**$2,000**	2.25%
Repairs - Building & Grounds	**$1,000**	1.13%
Maintenance Contracts	**$500**	0.56%

For the fiscal year, the "400 Administrative Building" expenses are distributed as follows: Electricity accounts for $60,000, representing 67.57% of the total. Supplies make up $15,000 or 16.89%. Water & Sewerage expenses are $6,000, which is 6.76%. Other Professional Fees total $4,300, comprising 4.84%. Telephone costs are $2,000, equating to 2.25%. Repairs for Building & Grounds amount to $1,000, or 1.13%. Maintenance Contracts are $500, representing 0.56% of the expenses.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Other Professional Fees	$7,214.80	$5,835.00	$6,466.50	$2,000.00	$4,300.00	115.00%
Maintenance Contracts	$2,047.68	$1,358.43	$1,540.55	$10,000.00	$500.00	-95.00%
Repairs - Building & Grounds	-	$8,227.65	-	$1,000.00	$1,000.00	0.00%
Telephone	$2,023.88	$2,071.57	$1,782.04	$2,000.00	$2,000.00	0.00%
Supplies	$14,761.00	$16,097.82	$38,074.10	$15,000.00	$15,000.00	0.00%
Water & Sewerage	$4,159.69	$5,732.12	$15,649.50	$5,000.00	$6,000.00	20.00%
Natural Gas	$6,086.19	$5,780.41	$6,651.65	-	-	-
Electricity	$57,498.89	$59,409.94	$66,604.32	$50,000.00	$60,000.00	20.00%
Small Equipment	-	-	$884.79	-	-	-
Total Expenditures	**$93,792.13**	**$104,512.94**	**$137,653.45**	**$85,000.00**	**$88,800.00**	**4.47%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	-	-	-	-	-
Part-Time	-	-	-	-	-
Total Positions	-	-	-	-	-

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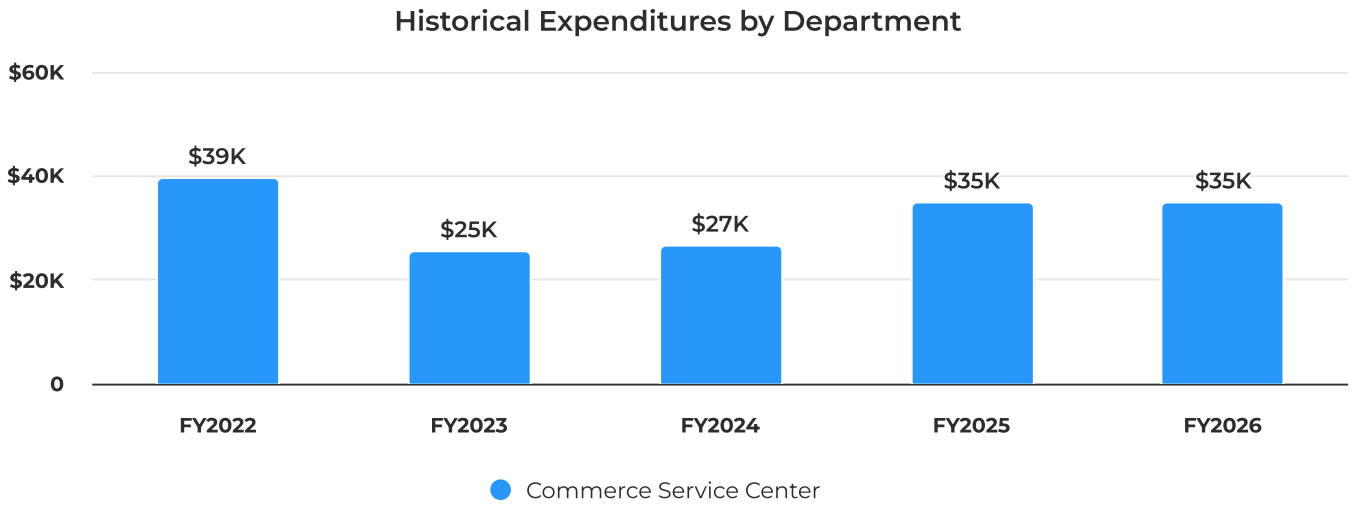
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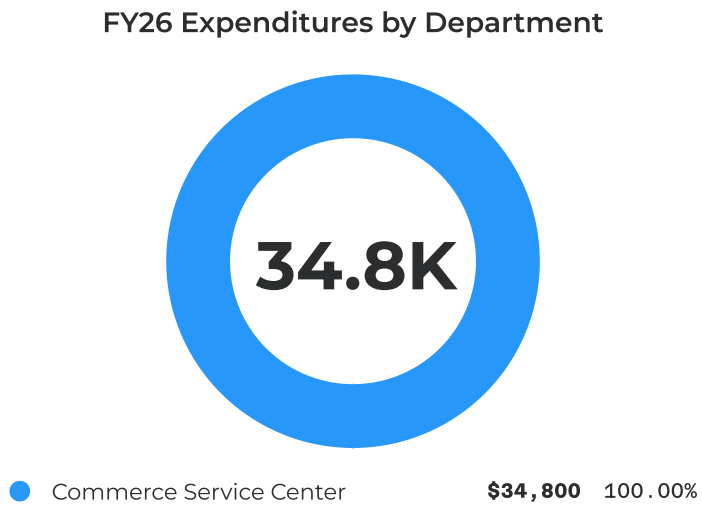
Personnel Summary

Summary of Goals

Commerce Service Center

Expenditures by Department

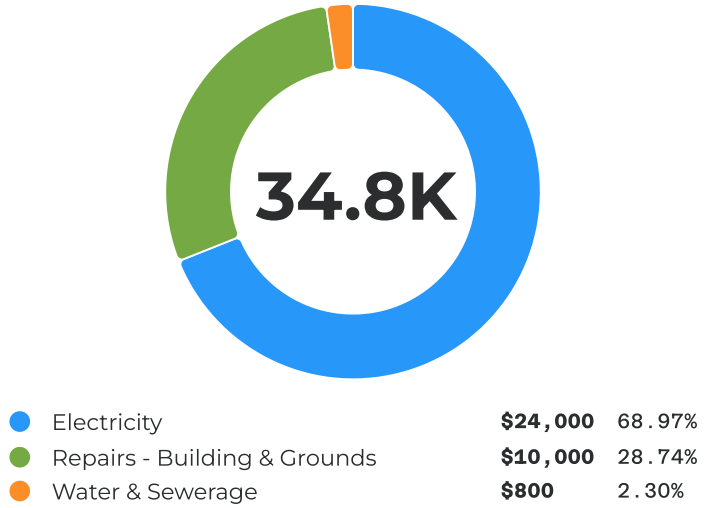




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Commerce Service Center	$15,104.81	$34,800.00	$34,800.00	0.00%
Total Expenditures	**$15,104.81**	**$34,800.00**	**$34,800.00**	**0.00%**

FY2025 - FY2026 Graphical Comparison



For the fiscal year 2025 to 2026, the "440 - Commerce Service Center" expenses are primarily composed of Electricity at $24,000, which accounts for 68.97% of the total. Repairs for Building & Grounds follow with $10,000, representing 28.74%. Water & Sewerage expenses are $800, making up 2.3% of the total.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Repairs - Building & Grounds	$10,030.11	$1,711.59	$3,854.19	$10,000.00	$10,000.00	0.00%
Water & Sewerage	$864.56	$723.70	$692.39	$800.00	$800.00	0.00%
Electricity	$28,597.63	$22,917.52	$21,999.67	$24,000.00	$24,000.00	0.00%
Total Expenditures	**$39,492.30**	**$25,352.81**	**$26,546.25**	**$34,800.00**	**$34,800.00**	**0.00%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	-	-	-	-	-
Part-Time	-	-	-	-	-
Total Positions	-	-	-	-	-

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Personnel Summary

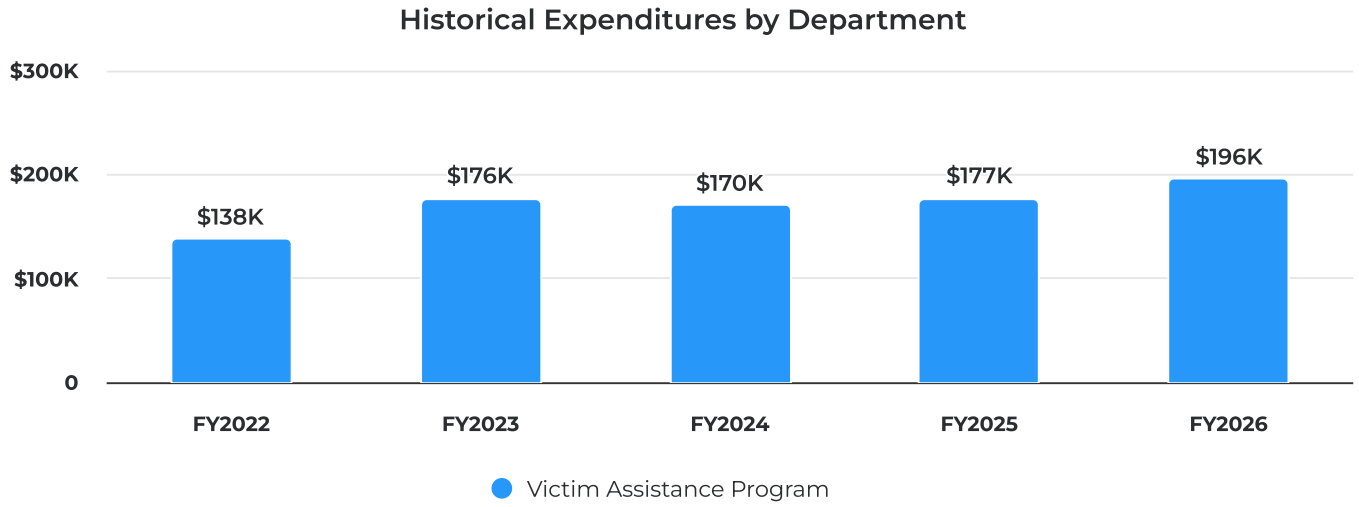
Summary of Goals

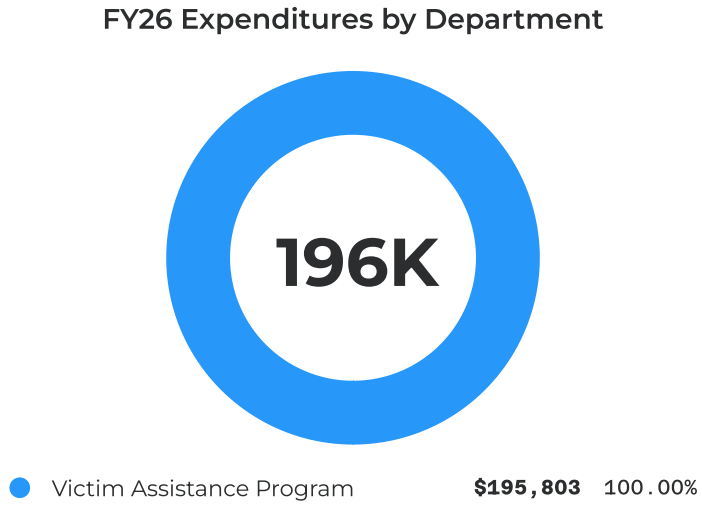
Victim's Assistance Program

The Jackson County Victim's Assistance Program provides support, resources, and advocacy for victims of crime within the county. The program helps individuals navigate the criminal justice system, offering services such as crisis intervention, counseling referrals, safety planning, and assistance with victim rights and compensation claims.

Its mission is to ensure that victims are treated with dignity and respect while receiving the guidance and support needed to recover and participate effectively in the legal process.

Expenditures by Department



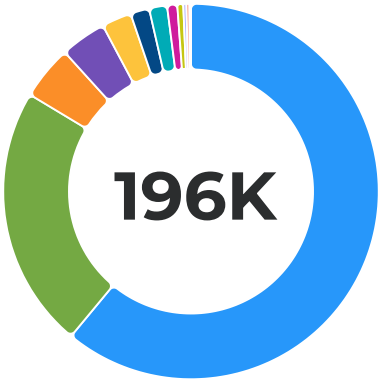


Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Victim Assistance Program	$99,138.49	$176,662.00	$195,803.00	10.83%

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Total Expenditures	**$99,138.49**	**$176,662.00**	**$195,803.00**	**10.83%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	**$119,476**	61.02%
Group Insurance	**$44,240**	22.59%
FICA	**$9,140**	4.67%
Retirement	**$7,738**	3.95%
Overtime Salaries	**$5,000**	2.55%
Travel	**$3,200**	1.63%
Supplies	**$3,000**	1.53%
Medicare	**$1,732**	0.88%
Postage	**$1,000**	0.51%
Longevity Pay	**$525**	0.27%
Conferences & Training	**$500**	0.26%
Workers Compensation	**$220**	0.11%
Unemployment Insurance	**$32**	0.02%

For the fiscal year in the "480 - Victim's Assistance Program," Regular Salaries account for $119,476, representing 61.02% of the total. Group Insurance follows with $44,240, or 22.59%. FICA expenses are $9,140, making up 4.67%, while Retirement costs are $7,738, which is 3.95% of the total. Overtime Salaries amount to $5,000, or 2.55%. Travel expenses are $3,200, representing 1.63%, and Supplies are $3,000, or 1.53%. Medicare costs are $1,732, accounting for 0.88%, and Postage is $1,000, which is 0.51%. Lastly, Longevity Pay is $525, comprising 0.27% of the total expenses. Three smaller categories are not included in this summary.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	$85,463.08	$101,010.80	$108,150.68	$112,428.00	$119,476.00	6.27%
Overtime Salaries	$13,947.38	$19,334.66	$108.17	-	$5,000.00	-
Group Insurance	$28,387.83	$34,304.99	$40,106.20	$39,500.00	$44,240.00	12.00%
FICA	$3,820.11	$7,279.81	$6,548.60	$8,601.00	$9,140.00	6.27%
Medicare	$893.40	$1,702.53	$1,531.53	$1,630.00	$1,732.00	6.26%
Retirement	$4,523.38	$7,539.09	$6,838.89	$7,300.00	$7,738.00	6.00%

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Unemployment Insurance	$29.83	$47.42	$43.05	$53.00	$32.00	-39.62%
Workers Compensation	$215.90	$127.56	$81.68	$200.00	$220.00	10.00%
Longevity Pay	-	-	$375.00	$1,500.00	$525.00	-65.00%
Postage	-	$470.74	$903.70	$700.00	$1,000.00	42.86%
Travel	-	$2,555.92	$2,763.04	$2,750.00	$3,200.00	16.36%
Conferences & Training	-	$212.49	$447.14	$250.00	$500.00	100.00%
Supplies	$388.39	$1,717.32	$2,260.77	$1,750.00	$3,000.00	71.43%
Total Expenditures	**$137,669.30**	**$176,303.33**	**$170,158.45**	**$176,662.00**	**$195,803.00**	**10.83%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	2	2	2	2	2
Part-Time	-	-	-	-	-
Total Positions	2	2	2	2	2

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Personnel Summary

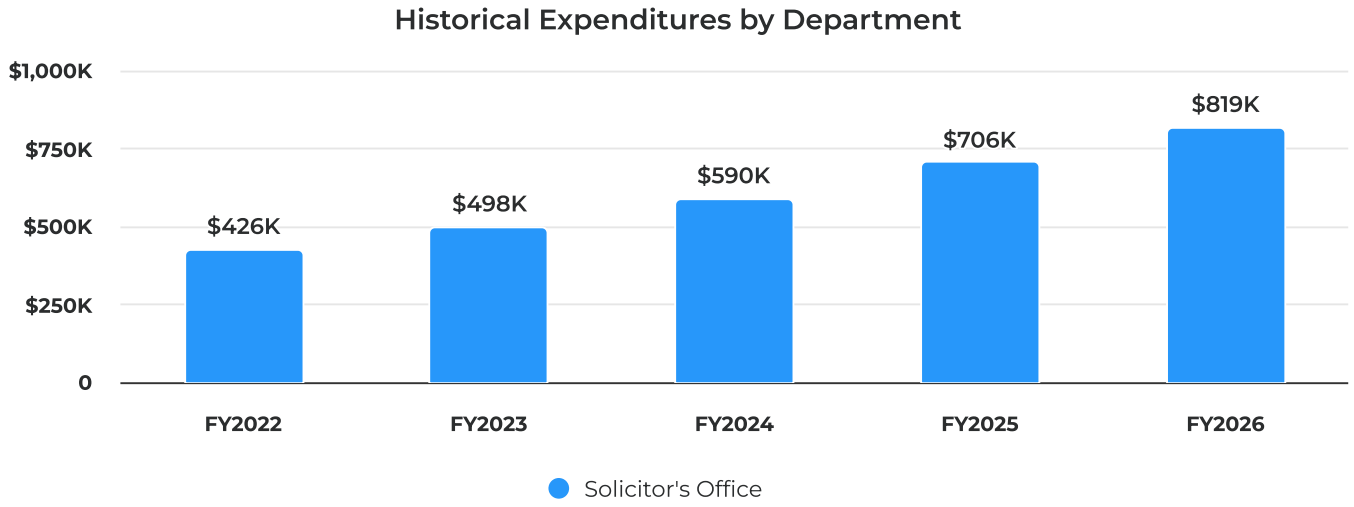
Summary of Goals

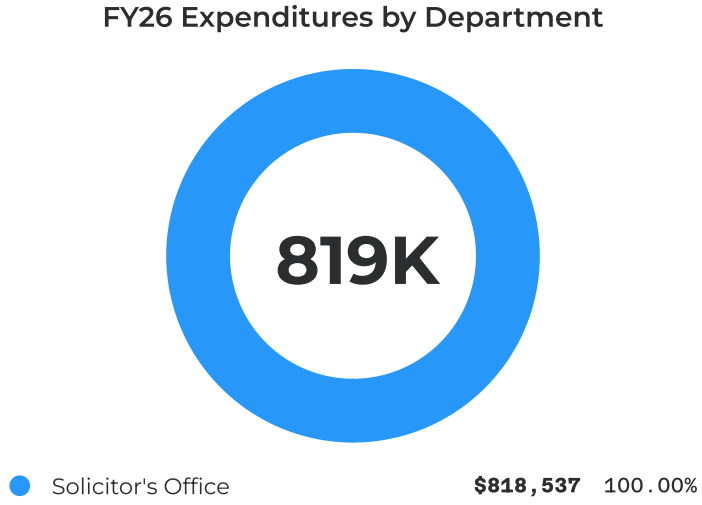
Solicitor's Office

The Jackson County Solicitor's Office is responsible for prosecuting misdemeanor offenses, traffic violations, and certain ordinance violations within the county. The office represents the state in court, ensuring that cases are handled fairly, efficiently, and in accordance with Georgia law.

In addition to prosecution, the Solicitor's Office provides guidance to victims, coordinates with law enforcement, and works to promote public safety and accountability within the community.

Expenditures by Department



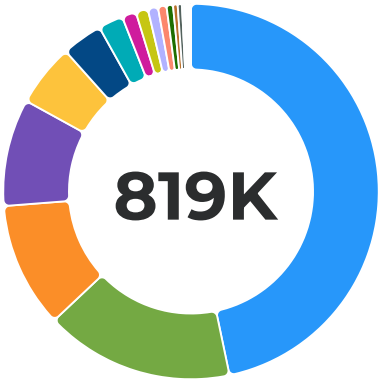


Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Solicitor's Office	$345,307.58	$705,541.00	$818,537.00	16.02%

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Total Expenditures	**$345,307.58**	**$705,541.00**	**$818,537.00**	**16.02%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	**$382,368**	46.71%
Elected Officials Salaries	**$133,049**	16.25%
Group Insurance	**$88,368**	10.80%
Part-time Salaries	**$75,621**	9.24%
FICA	**$44,118**	5.39%
Retirement	**$28,620**	3.50%
Maintenance Contracts	**$17,520**	2.14%
Travel	**$10,000**	1.22%
Medicare	**$8,570**	1.05%
Books & Periodicals	**$7,250**	0.89%
Supplies	**$6,000**	0.73%
Operating Leases	**$4,500**	0.55%
Longevity Pay	**$3,300**	0.40%
Overtime Salaries	**$3,000**	0.37%
Conferences & Training	**$1,350**	0.16%
Dues & Fees	**$1,200**	0.15%
Court Costs - Interpreter Serv.	**$1,000**	0.12%
Postage	**$1,000**	0.12%
Workers Compensation	**$990**	0.12%
Court Reporter/Transcript Fees	**$300**	0.04%
Court Cost - Witness Fees	**$300**	0.04%
Unemployment Insurance	**$113**	0.01%

For the fiscal year in the "490 - Solicitor's Office" FY2025 - FY2026 Graphical Comparison, Regular Salaries account for $382,368, representing 46.71% of the total. Elected Officials Salaries follow with $133,049, or 16.25%. Group Insurance comprises $88,368, which is 10.8%, while Part-time Salaries make up $75,621, or 9.24%. FICA expenses are $44,118, accounting for 5.39%, and Retirement costs are $28,620, representing 3.5% of the total. Maintenance Contracts total $17,520, or 2.14%, and Travel expenses are $10,000, equating to 1.22%. Medicare costs are $8,570, which is 1.05%, and Books & Periodicals amount to $7,250, or 0.89%. There are an additional 12 smaller categories not listed here.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Elected Officials Salaries	$106,127.10	$113,936.17	$120,715.68	$120,570.00	$133,049.00	10.35%
Regular Salaries	$194,717.67	$218,986.53	$261,869.06	$314,435.00	$382,368.00	21.60%
Part-time Salaries	$344.26	$22,073.51	$25,945.54	$74,560.00	$75,621.00	1.42%
Overtime Salaries	$1,753.21	$2,290.89	$548.93	-	$3,000.00	-
Group Insurance	$56,775.68	$68,609.94	$80,212.45	$78,900.00	$88,368.00	12.00%
FICA	$19,805.95	$21,167.60	$24,152.67	$38,982.00	$44,118.00	13.18%
Medicare	$4,632.03	$4,950.49	$5,648.60	$7,388.00	$8,570.00	16.00%
Retirement	$21,390.37	$20,640.33	$25,635.64	$27,000.00	$28,620.00	6.00%
Unemployment Insurance	$164.12	$120.66	$119.88	$106.00	$113.00	6.60%
Workers Compensation	$740.23	$382.71	$306.49	$900.00	$990.00	10.00%
Longevity Pay	-	-	$2,700.00	$2,100.00	$3,300.00	57.14%
Maintenance Contracts	$4,731.58	$4,986.16	$19,899.74	$15,800.00	$17,520.00	10.89%
Operating Leases	$3,388.26	$3,582.85	$3,102.47	$4,000.00	$4,500.00	12.50%
Postage	$1,532.09	$1,130.31	$521.33	$1,000.00	$1,000.00	0.00%
Travel	$168.95	$3,062.55	$1,456.68	$6,000.00	$10,000.00	66.67%
Dues & Fees	-	-	-	$800.00	$1,200.00	50.00%
Conferences & Training	$284.00	$3,374.35	$5,032.53	$1,500.00	$1,350.00	-10.00%
Miscellaneous	$531.00	$163.00	$225.00	$500.00	-	-100.00%
Court Cost - Witness Fees	-	-	$25.00	-	$300.00	-
Supplies	$5,094.15	$4,126.19	$1,880.42	$3,500.00	$6,000.00	71.43%
Books & Periodicals	$3,814.09	$4,013.59	$2,198.64	$3,500.00	$7,250.00	107.14%
Computer Hardware & Peripheral	-	-	$6,000.00	$3,000.00	-	-100.00%
Software	-	-	$2,030.80	$1,000.00	-	-100.00%
Court Reporter/Transcript Fees	-	-	-	-	$300.00	-
Court Costs - Interpreter Serv.	-	-	-	-	$1,000.00	-
Total Expenditures	**$425,994.74**	**$497,597.83**	**$590,227.55**	**$705,541.00**	**$818,537.00**	**16.02%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	6	6	6	6	6
Part-Time	2	2	2	2	2
Total Positions	8	8	8	8	8

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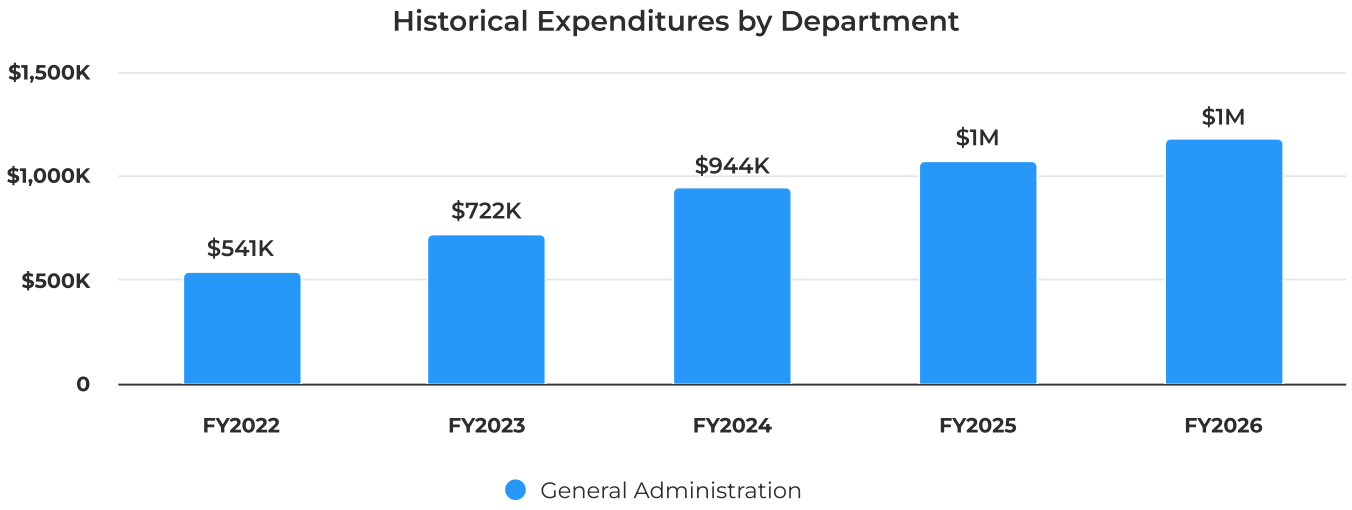
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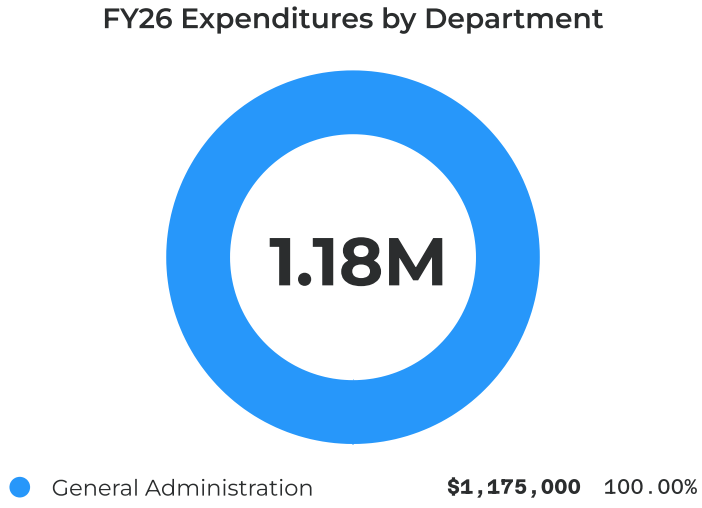
Personnel Summary

Summary of Goals

General Administration

Expenditures by Department





Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
General Administration	$1,646,318.76	$1,075,000.00	$1,175,000.00	9.30%
Total Expenditures	**$1,646,318.76**	**$1,075,000.00**	**$1,175,000.00**	**9.30%**

FY2025 - FY2026 Graphical Comparison



Insurance	**$950,000**	80.85%
Legal	**$180,000**	15.32%
Dues & Fees	**$45,000**	3.83%

For the fiscal year 2025 to 2026, the "500 - General Administration" category is primarily composed of Insurance, which accounts for $950,000 or 80.85% of the total. Legal expenses follow with $180,000, representing 15.32%. Lastly, Dues & Fees make up $45,000, which is 3.83% of the total for this category.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Legal	-	$60,075.78	$162,101.06	$175,000.00	$180,000.00	2.86%
Insurance	$486,028.00	$622,049.00	$740,004.50	$850,000.00	$950,000.00	11.76%
Dues & Fees	$55,287.00	$39,687.00	$41,406.00	$50,000.00	$45,000.00	-10.00%
Total Expenditures	**$541,315.00**	**$721,811.78**	**$943,511.56**	**$1,075,000.00**	**$1,175,000.00**	**9.30%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	-	-	-	-	-
Part-Time	-	-	-	-	-
Total Positions	-	-	-	-	-

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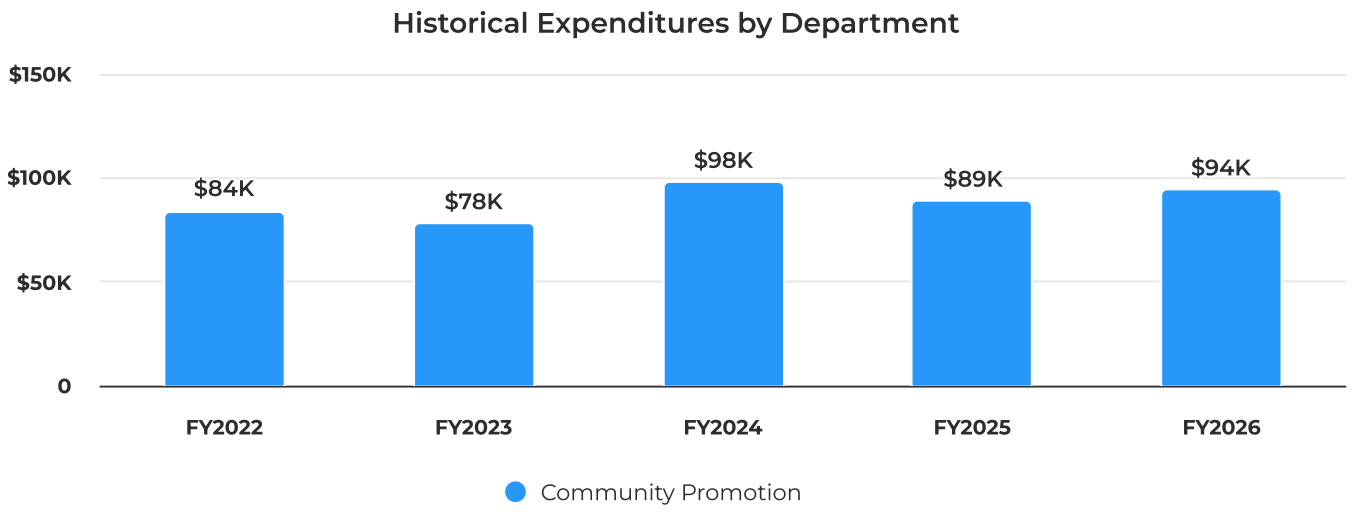
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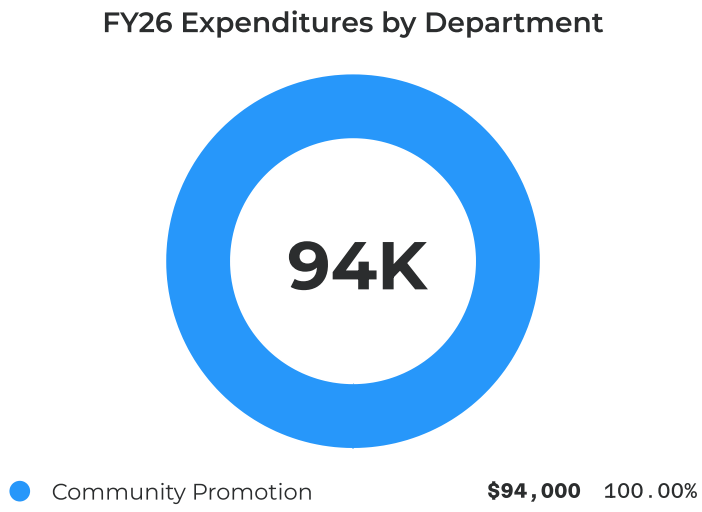
Personnel Summary

Summary of Goals

Community Promotion

Expenditures by Department

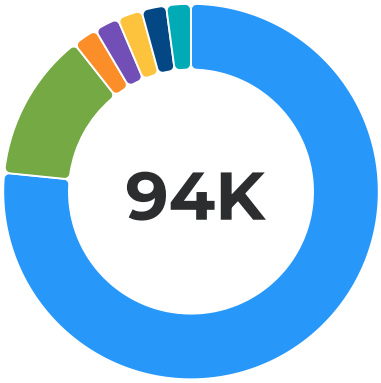




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Community Promotion	$69,735.97	$89,000.00	$94,000.00	5.62%
Total Expenditures	**$69,735.97**	**$89,000.00**	**$94,000.00**	**5.62%**

FY2025 - FY2026 Graphical Comparison



Supplies - Medicare Supplement	**$72,000**	76.60%
Community Promotions	**$12,000**	12.77%
Community Promo. District 5	**$2,000**	2.13%
Community Promo. District 4	**$2,000**	2.13%
Community Promo. District 3	**$2,000**	2.13%
Community Promo. District 2	**$2,000**	2.13%
Community Promo. District 1	**$2,000**	2.13%

For the fiscal year in the "530 - Community Promotion" category, Supplies - Medicare Supplement accounts for $72,000, representing 76.6% of the total. Community Promotions contribute $12,000, which is 12.77%. Each of the Community Promo. Districts 1 through 5 individually accounts for $2,000, each making up 2.13% of the total.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Community Promo. District 1	$750.00	$1,000.00	-	$2,000.00	$2,000.00	0.00%
Community Promo. District 2	$175.00	-	$100.00	$2,000.00	$2,000.00	0.00%
Community Promo. District 3	$2,032.50	$600.00	-	$2,000.00	$2,000.00	0.00%
Community Promo. District 4	$950.00	$400.00	$1,122.00	$2,000.00	$2,000.00	0.00%
Community Promo. District 5	$2,000.00	$250.00	$2,000.00	$2,000.00	$2,000.00	0.00%
Community Promotions	-	$1,500.00	$647.00	-	$12,000.00	-
Miscellaneous	$14,036.11	$12,762.40	$17,541.14	$12,000.00	-	-100.00%
Supplies - Medicare Supplement	$63,761.36	$61,531.95	$76,591.60	$67,000.00	$72,000.00	7.46%
Total Expenditures	**$83,704.97**	**$78,044.35**	**$98,001.74**	**$89,000.00**	**$94,000.00**	**5.62%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	-	-	-	-	-
Part-Time	-	-	-	-	-
Total Positions	-	-	-	-	-

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Personnel Summary

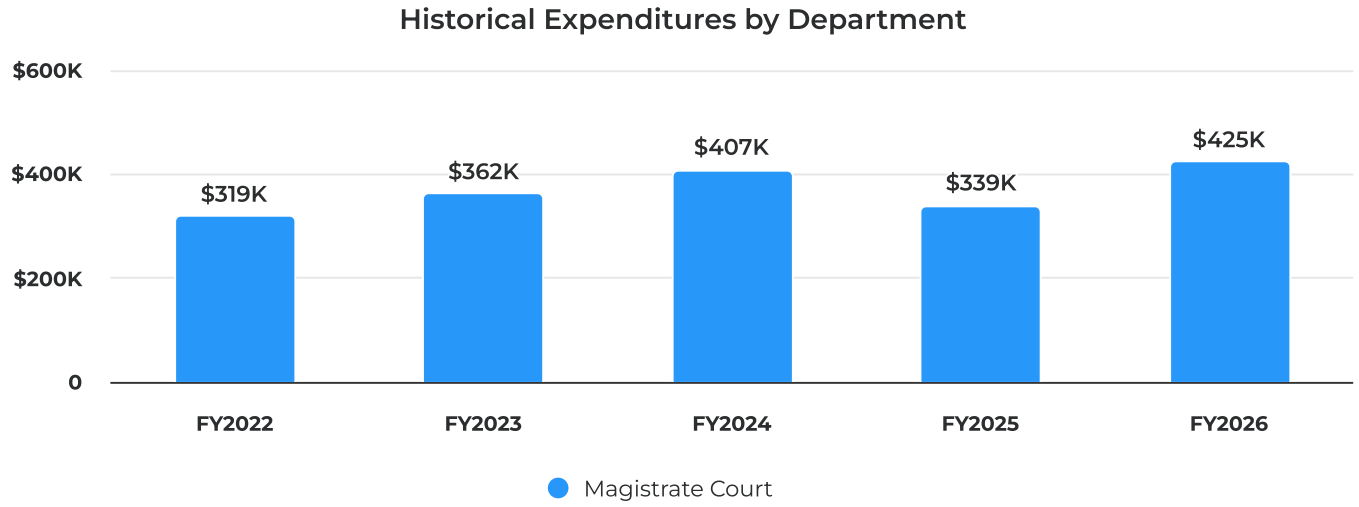
Summary of Goals

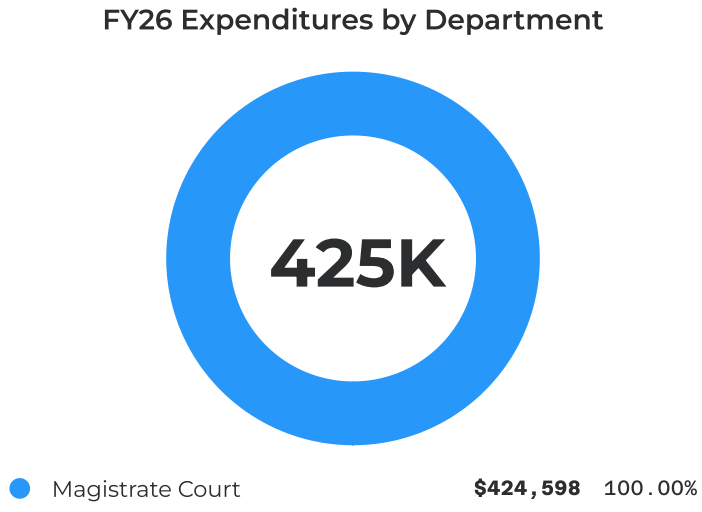
Magistrate Court

The Jackson County Magistrate Court is a local court that handles civil and criminal matters of limited jurisdiction. Its primary responsibilities include issuing warrants, hearing small claims cases, landlord-tenant disputes, and civil claims under a certain monetary threshold, as well as conducting preliminary hearings for certain criminal cases.

The court also handles administrative functions such as setting bail, processing arrest warrants, and serving as a point of access to the judicial system for citizens. Its mission is to provide fair, timely, and accessible justice for the residents of Jackson County.

Expenditures by Department

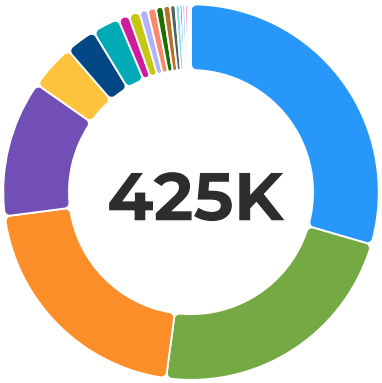




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Magistrate Court	$238,962.82	$339,172.00	$424,598.00	25.19%
Total Expenditures	**$238,962.82**	**$339,172.00**	**$424,598.00**	**25.19%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	**$125,245**	29.50%
Elected Officials Salaries	**$96,076**	22.63%
Group Insurance	**$88,368**	20.81%
Part-time Salaries	**$50,000**	11.78%
FICA	**$16,656**	3.92%
Retirement	**$11,342**	2.67%
Court Costs - Interpreter Serv.	**$10,000**	2.36%
Travel	**$4,000**	0.94%
Maintenance Contracts	**$4,000**	0.94%
Medicare	**$3,105**	0.73%
Conferences & Training	**$3,000**	0.71%
Telephone	**$2,700**	0.64%
Supplies	**$2,500**	0.59%
Operating Leases	**$2,000**	0.47%
Dues & Fees	**$1,500**	0.35%
Court Costs - Indigent Service	**$1,000**	0.24%
Workers Compensation	**$990**	0.23%
Postage	**$920**	0.22%
Overtime Salaries	**$500**	0.12%
Books & Periodicals	**$380**	0.09%
Longevity Pay	**$300**	0.07%
Unemployment Insurance	**$16**	0.00%

For the fiscal year in the "550 - Magistrate Court" category, Regular Salaries account for $125,245, representing 29.5% of the total. Elected Officials Salaries follow with $96,076, or 22.63%. Group Insurance comprises $88,368, which is 20.81%. Part-time Salaries are $50,000, making up 11.78%. FICA expenses total $16,656, or 3.92%, while Retirement costs are $11,342, representing 2.67%. Court Costs for Interpreter Services amount to $10,000, or 2.36%. Maintenance Contracts and Travel each account for $4,000, both at 0.94%. Medicare expenses are $3,105, comprising 0.73% of the total. There are an additional 12 smaller categories not detailed here.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Elected Officials Salaries	$89,672.88	$94,672.68	$96,672.60	$92,473.00	$96,076.00	3.90%
Regular Salaries	$103,770.80	$112,155.93	$123,223.84	$71,596.00	$125,245.00	74.93%
Part-time Salaries	$26,761.68	$39,030.96	$64,530.21	$49,390.00	$50,000.00	1.24%
Overtime Salaries	$1.55	$79.46	$665.88	-	$500.00	-
Group Insurance	$56,775.68	$68,609.94	$68,200.05	$78,900.00	$88,368.00	12.00%
FICA	$12,779.74	$14,351.58	$16,893.75	$16,351.00	$16,656.00	1.87%
Medicare	$2,988.82	$3,356.40	$3,950.95	$3,079.00	$3,105.00	0.84%
Retirement	$8,399.89	$8,991.62	$10,729.73	$10,700.00	$11,342.00	6.00%
Unemployment Insurance	$103.82	$82.42	$95.45	$53.00	$16.00	-69.81%
Workers Compensation	$709.39	$382.71	$306.49	$900.00	$990.00	10.00%
Longevity Pay	-	-	$225.00	$300.00	$300.00	0.00%
Legal	$2,782.51	-	-	-	-	-
Other Professional Fees	$657.75	$3,467.49	$6,688.49	$2,500.00	-	-100.00%
Maintenance Contracts	$3,600.44	$3,809.80	$3,313.22	$500.00	$4,000.00	700.00%
Operating Leases	$2,485.01	$3,113.36	$2,585.08	$1,000.00	$2,000.00	100.00%
Postage	$654.22	$1,017.66	$1,073.69	$750.00	$920.00	22.67%
Telephone	$276.03	$260.43	$200.30	$300.00	$2,700.00	800.00%
Travel	$2,866.04	$1,368.46	$3,315.42	$2,500.00	$4,000.00	60.00%
Dues & Fees	$586.00	$686.00	$15.00	$1,500.00	$1,500.00	0.00%
Conferences & Training	$1,015.00	$3,725.45	$1,930.00	$3,500.00	$3,000.00	-14.29%
Supplies	$1,696.80	$2,266.73	$2,601.87	$2,500.00	$2,500.00	0.00%
Books & Periodicals	$255.26	$436.48	-	$380.00	$380.00	0.00%
Court Costs - Indigent Service	-	-	-	-	$1,000.00	-
Court Costs - Interpreter Serv.	-	-	-	-	$10,000.00	-
Total Expenditures	**$318,839.31**	**$361,865.56**	**$407,217.02**	**$339,172.00**	**$424,598.00**	**25.19%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Elected	1	1	1	1	1
Full-Time	2	2	2	2	2
Part-Time	2	2	2	2	2
Total Positions	5	5	5	5	5

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Personnel Summary

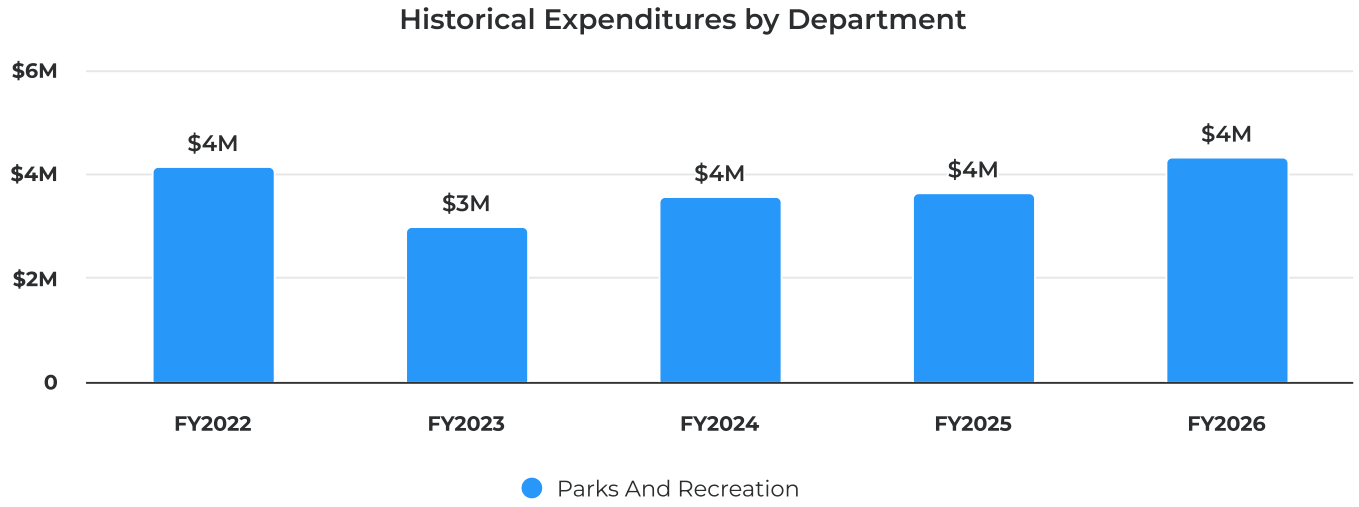
Summary of Goals

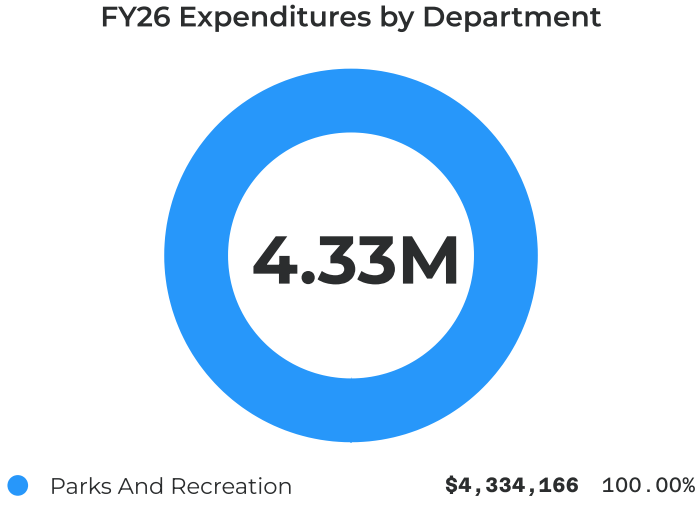
Parks and Recreation

The Jackson County Parks and Recreation Department is responsible for the development, management, and maintenance of county parks, recreational facilities, and community programs. Its mission is to provide safe, accessible, and engaging recreational opportunities for residents of all ages, promoting health, wellness, and community engagement.

The department organizes sports leagues, recreational classes, special events, and public programs while maintaining green spaces, playgrounds, and athletic facilities to enhance quality of life throughout Jackson County.

Expenditures by Department

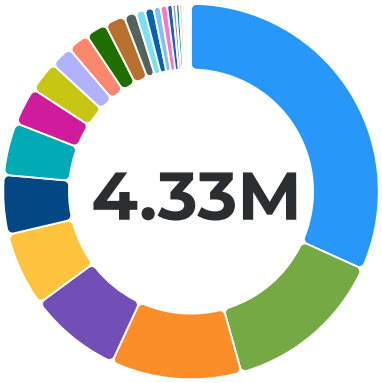




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Parks And Recreation	$1,992,827.00	$3,641,407.00	$4,334,166.00	19.02%
Total Expenditures	**$1,992,827.00**	**$3,641,407.00**	**$4,334,166.00**	**19.02%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	$1,376,258	31.75%
Other Professional Fees	$603,000	13.91%
Part-time Salaries	$487,011	11.24%
Electricity	$346,750	8.00%
Program Unifroms	$278,000	6.41%
Group Insurance	$220,976	5.10%
Supplies	$196,450	4.53%
FICA	$139,837	3.23%
Intergovernmental	$116,065	2.68%
Overtime Salaries	$83,500	1.93%
Retirement	$79,924	1.84%
Water & Sewerage	$79,250	1.83%
Maintenance Contracts	$75,175	1.73%
Fuel & Lubricants	$45,000	1.04%
Dues & Fees	$34,500	0.80%
Small Equipment	$33,000	0.76%
Medicare	$26,245	0.61%
Rent	$24,400	0.56%
Retirement - DB	$20,309	0.47%
Longevity Pay	$12,825	0.30%
Advertising	$12,500	0.29%
Telephone	$10,300	0.24%
Workers Compensation	$7,480	0.17%
Natural Gas	$4,800	0.11%
Travel	$4,000	0.09%
Conferences & Training	$3,500	0.08%
Uniforms	$3,000	0.07%
Small Equipment - Tools	$2,500	0.06%
Tires & Batteries	$2,500	0.06%
Operating Leases	$2,300	0.05%
Repairs - Autos	$2,000	0.05%
Unemployment Insurance	$711	0.02%
Postage	$100	0.00%

For the fiscal year in the "570 - Parks and Recreation" category, Regular Salaries account for $1.4 million, representing 31.75% of the total. Other Professional Fees follow with $603,000, or 13.91%. Part-time Salaries make up $487,011, which is 11.24%. Electricity expenses are $346,750, comprising 8%. Program Uniforms cost $278,000, or 6.41%. Group Insurance is $220,976, accounting for 5.1%. Supplies total $196,450, representing 4.53%. FICA expenses are $139,837, or 3.23%.

Intergovernmental costs amount to $116,065, which is 2.68%. Overtime Salaries are $83,500, making up 1.93%. There are an additional 23 smaller categories not detailed here.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	$634,998.78	$847,565.23	$1,029,631.15	$1,229,781.00	$1,376,258.00	11.91%
Part-time Salaries	$91,104.20	$163,244.92	$154,405.69	$160,000.00	$487,011.00	204.38%
Overtime Salaries	$66,982.35	$63,418.08	$85,335.43	$68,500.00	$83,500.00	21.90%
Group Insurance	$141,939.18	$171,524.87	$200,531.06	$197,300.00	$220,976.00	12.00%
FICA	$46,221.99	$62,823.47	$75,463.77	$134,388.00	$139,837.00	4.05%
Medicare	$10,809.94	$14,692.58	$17,648.75	$25,497.00	$26,245.00	2.93%
Retirement	$51,952.77	$62,296.47	$73,655.82	$75,400.00	$79,924.00	6.00%
Retirement - DB	$12,758.41	$12,591.03	$14,066.92	$18,515.00	$20,309.00	9.69%
Tuition Reimbursements	-	-	$100.00	-	-	-
Unemployment Insurance	$536.83	$602.14	$681.35	$1,051.00	$711.00	-32.35%
Workers Compensation	$5,644.25	$3,444.37	$2,389.68	$6,800.00	$7,480.00	10.00%
Longevity Pay	-	-	$11,250.00	$9,525.00	$12,825.00	34.65%
Legal	$140.00	$6,925.00	-	-	-	-
Other Professional Fees	$259,239.35	$270,093.45	$377,928.85	$303,000.00	$603,000.00	99.01%
Maintenance Contracts	$84,602.13	$88,450.09	$130,903.92	$66,100.00	$75,175.00	13.73%
Operating Leases	$5,082.49	$2,525.33	$2,326.55	-	$2,300.00	-
Repairs - Autos	$3,523.93	$35,382.58	$19,389.92	$10,000.00	$2,000.00	-80.00%
Repairs - Building & Grounds	$46,935.43	$171,078.66	$185,943.89	$98,200.00	-	-100.00%
Repairs - Others	$15,076.09	$26,212.44	$20,432.65	$19,000.00	-	-100.00%
Rent	-	$17,600.00	$20,400.00	$24,300.00	$24,400.00	0.41%
Postage	$47.20	$52.80	$102.56	$200.00	$100.00	-50.00%
Telephone	$8,827.67	$9,976.80	$10,020.76	$9,300.00	$10,300.00	10.75%
Advertising	$1,868.57	$6,923.34	$4,085.97	$10,000.00	$12,500.00	25.00%
Travel	$3,861.81	$4,660.08	$6,875.84	$3,000.00	$4,000.00	33.33%
Dues & Fees	$34,287.91	$27,911.15	$59,823.51	$27,000.00	$34,500.00	27.78%
Credit Card Processing Fees	-	-	$119.72	-	-	-
Conferences & Training	$123.60	$825.00	$1,127.85	$2,500.00	$3,500.00	40.00%
Education Programs	$43,121.48	$71,199.64	-	$1,000.00	-	-100.00%
Miscellaneous	$6,000.00	$7,705.99	$22.25	$19,500.00	-	-100.00%
Property Taxes	$1,859.49	-	-	-	-	-
Supplies	$181,143.06	$129,470.84	$247,439.41	$193,350.00	$196,450.00	1.60%
Water & Sewerage	$63,401.96	$48,724.77	$68,948.99	$81,750.00	$79,250.00	-3.06%
Natural Gas	$4,585.17	$3,841.09	$3,556.23	$4,800.00	$4,800.00	0.00%
Electricity	$214,732.96	$217,861.58	$242,057.82	$350,250.00	$346,750.00	-1.00%
Fuel & Lubricants	$37,997.95	$39,467.43	$40,889.43	$40,000.00	$45,000.00	12.50%
Tires & Batteries	$4,164.52	$8,463.61	$8,009.22	$5,000.00	$2,500.00	-50.00%
Books & Periodicals	$1,800.00	$300.00	-	$200.00	-	-100.00%
Other	$13,712.95	$24,979.78	$9,340.88	$5,000.00	-	-100.00%
Small Equipment	-	$15,060.19	$8,004.15	$53,000.00	$33,000.00	-37.74%
Small Equipment - Tools	-	-	-	-	$2,500.00	-
Uniforms	$1,443.00	$9,708.78	$307,167.38	$2,200.00	$3,000.00	36.36%
Program Unifroms	$309,144.04	$306,124.17	$23,375.00	$275,000.00	$278,000.00	1.09%
Property	$1,703,168.82	-	-	-	-	-
Computer Hardware & Peripheral	$679.59	$6,237.78	$5,346.67	$3,000.00	-	-100.00%
Machinery & Equipment	$459.99	-	-	-	-	-
Intergovernmental	$40,000.00	$40,000.00	$100,000.00	$108,000.00	$116,065.00	7.47%
Total Expenditures	**$4,153,979.86**	**$2,999,965.53**	**$3,568,799.04**	**$3,641,407.00**	**$4,334,166.00**	**19.02%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	24	24	24	24	24
Part-Time	15	15	15	15	15
Total Positions	39	39	39	39	39

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Personnel Summary

Summary of Goals

Agricultural Center

The Jackson County Agricultural Center serves as the hub for agricultural education, outreach, and support within the county. It provides resources, programs, and services for local farmers, gardeners, and residents interested in agriculture, including training, workshops, and access to research-based information.

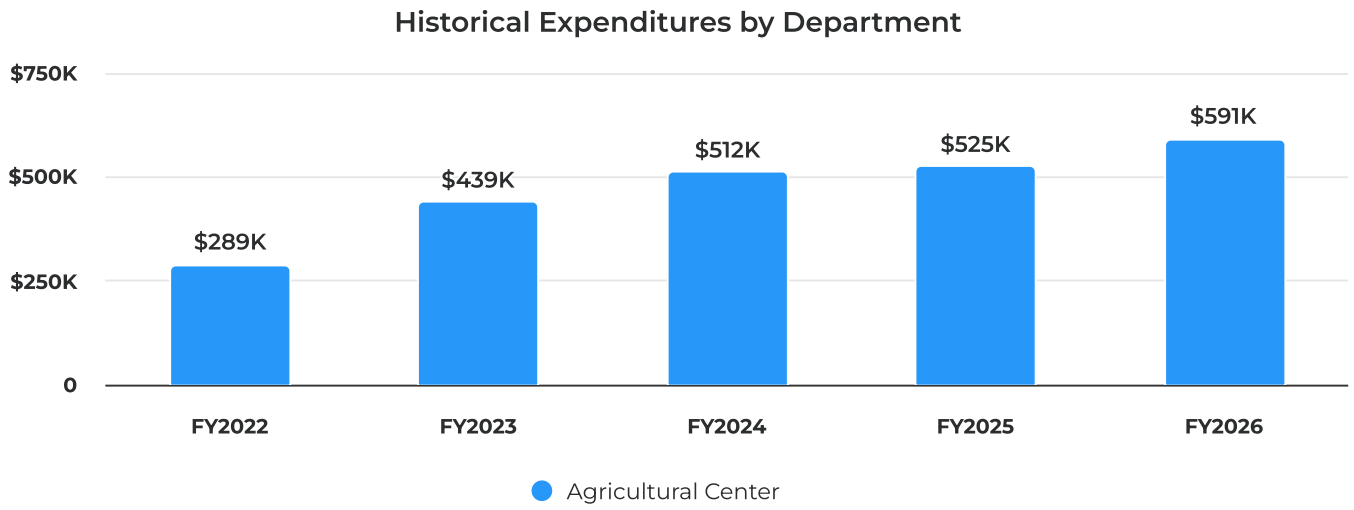
The center collaborates with the University of Georgia Cooperative Extension and other organizations to promote sustainable farming practices, enhance productivity, and support the economic and environmental well-being of Jackson County's agricultural community.

This multi-use facility, owned and operated by Jackson County, is located off County Farm Road across from Lamar Murphy Park and in front of the Jackson County Fire Training Center. The 38,000 square foot facility has the following:

- 18,700 square foot multipurpose area that can be used for: preparing animals to be shown in livestock shows, small concerts, banquets, trade shows, exhibits and large parties.
- 8,900 sf Show Arena, which has bleacher seating for 300 people. This area can also be used for other purposes, such as large meetings, performances, banquets, parties and dances.
- 1,600 square foot conference room that can accommodate up to one hundred people and can be used for civic organization meetings, parties, training/educational classes, recitals and small performances.
- 1,460 square foot concession and kitchen area.

Adequate parking for participants, vendors, spectators and livestock trailers is available adjacent and across the road from the building.

Expenditures by Department



FY26 Expenditures by Department

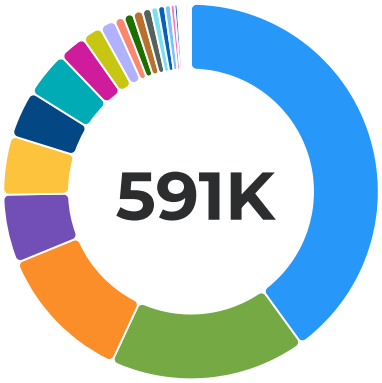


Agricultural Center **$591,026** 100.00%

Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Agricultural Center	$265,024.29	$524,709.00	$591,026.00	12.64%
Total Expenditures	**$265,024.29**	**$524,709.00**	**$591,026.00**	**12.64%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	$236,436	40.00%
Supplies	$100,000	16.92%
Part-time Salaries	$70,265	11.89%
Electricity	$35,000	5.92%
Overtime Salaries	$30,000	5.08%
Water & Sewerage	$24,000	4.06%
FICA	$23,463	3.97%
Retirement	$14,098	2.39%
Small Equipment	$10,000	1.69%
Natural Gas	$8,000	1.35%
Specialty Supplies	$5,000	0.85%
Conferences & Training	$5,000	0.85%
Advertising	$5,000	0.85%
Medicare	$4,447	0.75%
Fuel & Lubricants	$3,500	0.59%
Tourism Expenses	$3,500	0.59%
Travel	$3,000	0.51%
Maintenance Contracts	$2,000	0.34%
Operating Leases	$1,500	0.25%
Uniforms	$1,000	0.17%
Dues & Fees	$1,000	0.17%
Telephone	$1,000	0.17%
Repairs - Autos	$1,000	0.17%
Other Professional Fees	$1,000	0.17%
Longevity Pay	$900	0.15%
Tires & Batteries	$500	0.08%
Workers Compensation	$220	0.04%
Postage	$100	0.02%
Unemployment Insurance	$97	0.02%

For the fiscal year in the "571 - Agricultural Center" FY2025 - FY2026 Graphical Comparison, Regular Salaries account for $236,436, representing 40% of the total. Supplies follow with $100,000, or 16.92%. Part-time Salaries make up $70,265, which is 11.89%. Electricity expenses are $35,000, comprising 5.92%, while Overtime Salaries total $30,000, or 5.08%. Water & Sewerage costs are $24,000, equating to 4.06%. FICA expenses amount to $23,463, or 3.97%, and Retirement contributions are $14,098, representing 2.39%. Small Equipment purchases total $10,000, or 1.69%, and Natural Gas expenses are $8,000, making up 1.35% of the budget. There are 19 smaller categories not included in this summary.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	$109,014.89	$185,078.36	$219,211.59	$224,275.00	$236,436.00	5.42%
Part-time Salaries	$31,564.31	$25,244.22	$21,680.57	$35,000.00	$70,265.00	100.76%
Overtime Salaries	$5,443.01	$27,731.86	$35,497.81	$30,000.00	$30,000.00	0.00%
FICA	$8,960.51	$14,537.87	$16,883.66	$19,835.00	$23,463.00	18.29%
Medicare	$2,095.63	$3,399.98	$3,948.60	$3,760.00	$4,447.00	18.27%
Retirement	$7,716.73	$12,867.61	$12,268.84	$13,300.00	$14,098.00	6.00%
Unemployment Insurance	$143.08	$113.23	$114.00	$239.00	$97.00	-59.41%
Workers Compensation	$123.37	$202.57	$61.46	$200.00	$220.00	10.00%
Longevity Pay	-	-	$600.00	$300.00	$900.00	200.00%
Other Professional Fees	$54.00	$4,972.00	$90.00	$1,000.00	$1,000.00	0.00%
Maintenance Contracts	$1,816.79	$1,474.16	$1,517.49	$2,000.00	$2,000.00	0.00%
Operating Leases	$932.75	$1,198.63	$1,112.57	$1,000.00	$1,500.00	50.00%
Repairs - Autos	$957.14	$386.83	$1,085.70	$2,000.00	$1,000.00	-50.00%
Repairs - Building & Grounds	$495.00	$7,427.84	$15,667.93	$10,000.00	-	-100.00%
Repairs - Others	$160.08	$111.45	$209.48	$5,000.00	-	-100.00%
Postage	-	-	-	$100.00	$100.00	0.00%
Telephone	$703.10	$842.50	$1,009.46	$850.00	$1,000.00	17.65%
Advertising	$1,336.80	$546.99	$3,122.16	$4,000.00	$5,000.00	25.00%
Travel	$107.64	$252.47	$904.83	$3,000.00	$3,000.00	0.00%
Dues & Fees	-	$15.00	$1,099.99	$1,000.00	$1,000.00	0.00%
Credit Card Processing Fees	$118.70	$236.57	$431.15	$300.00	-	-100.00%
Conferences & Training	$118.00	$2,000.00	$4,370.00	$5,000.00	$5,000.00	0.00%
Miscellaneous	$4,415.11	-	$25.00	$4,000.00	-	-100.00%
Tourism Expenses	-	-	-	-	$3,500.00	-
Supplies	$72,688.04	$76,400.77	$80,099.62	$85,000.00	$100,000.00	17.65%
Specialty Supplies	-	-	-	-	$5,000.00	-
Water & Sewerage	-	$36,971.99	$28,532.89	$20,000.00	$24,000.00	20.00%
Natural Gas	$6,995.80	$5,973.13	$6,120.85	$7,000.00	$8,000.00	14.29%
Electricity	$30,134.74	$27,127.73	$28,862.83	$32,000.00	$35,000.00	9.38%
Fuel & Lubricants	$2,507.16	$2,969.91	$2,762.46	$3,000.00	$3,500.00	16.67%
Tires & Batteries	$157.95	$802.20	$1,159.29	$800.00	$500.00	-37.50%
Small Equipment	-	-	-	$10,000.00	$10,000.00	0.00%
Uniforms	-	-	-	$750.00	$1,000.00	33.33%
Machinery & Equipment	-	-	$23,464.35	-	-	-
Total Expenditures	**$288,760.33**	**$438,885.87**	**$511,914.58**	**$524,709.00**	**$591,026.00**	**12.64%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	4	4	4	4	4
Part-Time	2	2	2	2	2
Total Positions	6	6	6	6	6

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Personnel Summary

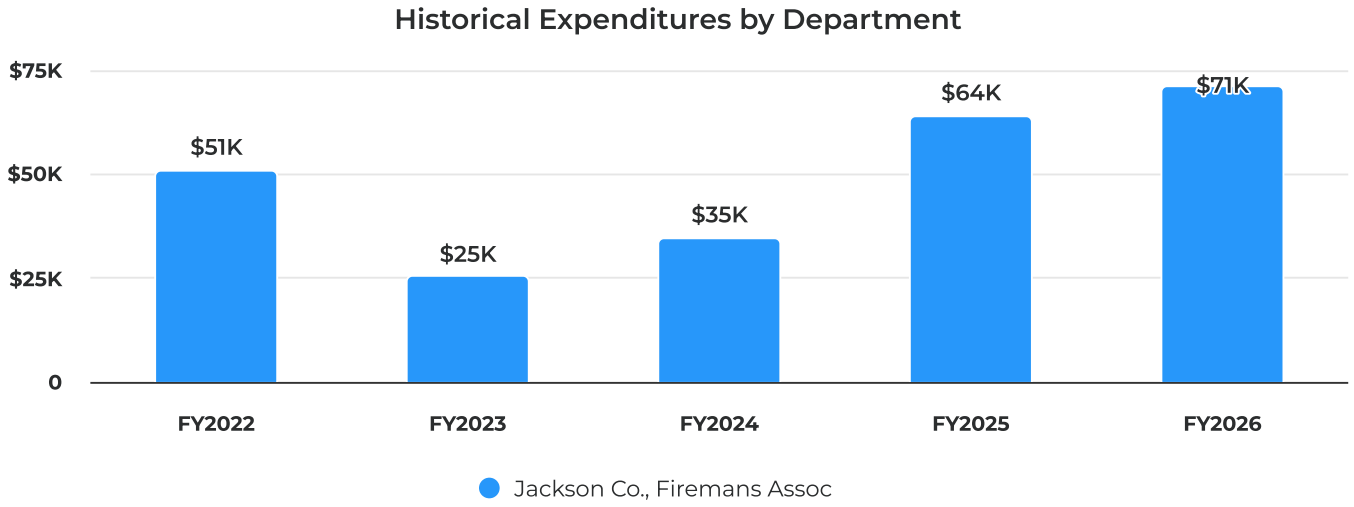
Summary of Goals

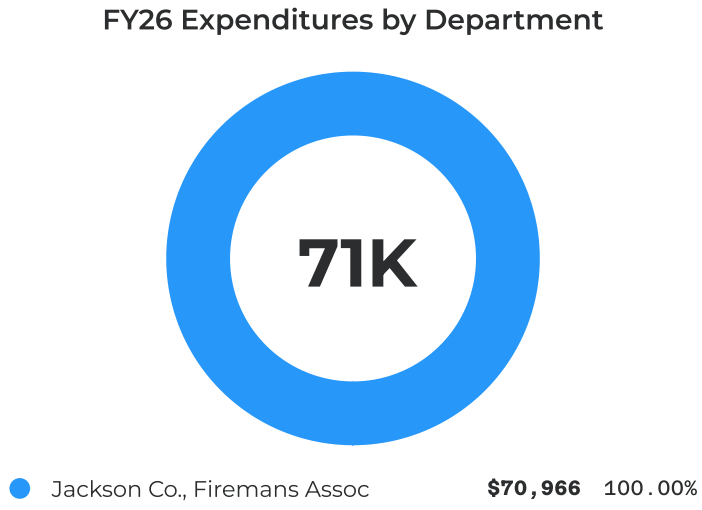
Fireman's Association

The Jackson County Firemen's Association is an organization dedicated to supporting the county's volunteer and career fire departments. Its mission is to promote firefighter safety, training, and professional development while fostering cooperation and communication among the various fire departments in Jackson County.

The association also organizes community outreach, fundraising events, and educational programs to enhance fire prevention awareness and ensure that local fire services are well-equipped to protect residents and property throughout the county.

Expenditures by Department

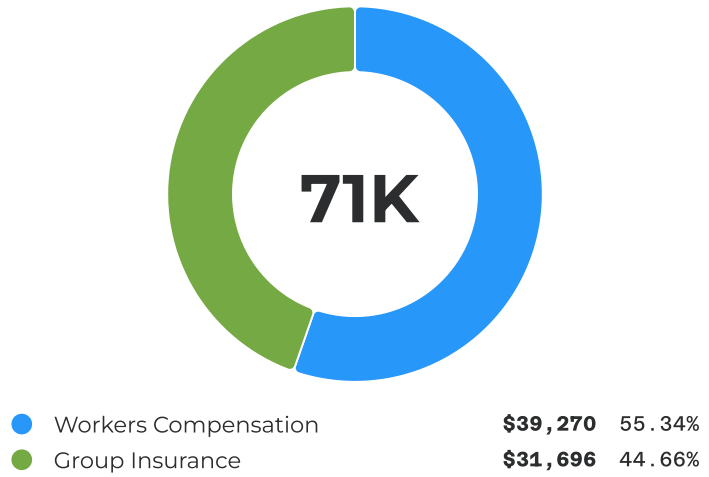




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Jackson Co., Firemans Assoc	$30,812.44	$64,000.00	$70,966.00	10.88%
Total Expenditures	**$30,812.44**	**$64,000.00**	**$70,966.00**	**10.88%**

FY2025 - FY2026 Graphical Comparison



For the fiscal year 2025 to 2026, the "660 - Fireman's Association" budget is divided into two main categories. Workers Compensation accounts for $39,270, representing 55.34% of the total. Group Insurance comprises $31,696, making up 44.66% of the budget.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Group Insurance	$10,857.08	$24,623.92	-	$28,300.00	$31,696.00	12.00%
Workers Compensation	$40,132.16	$693.08	$34,582.48	$35,700.00	$39,270.00	10.00%
Total Expenditures	**$50,989.24**	**$25,317.00**	**$34,582.48**	**$64,000.00**	**$70,966.00**	**10.88%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	-	-	-	-	-
Part-Time	-	-	-	-	-
Total Positions	-	-	-	-	-

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Personnel Summary

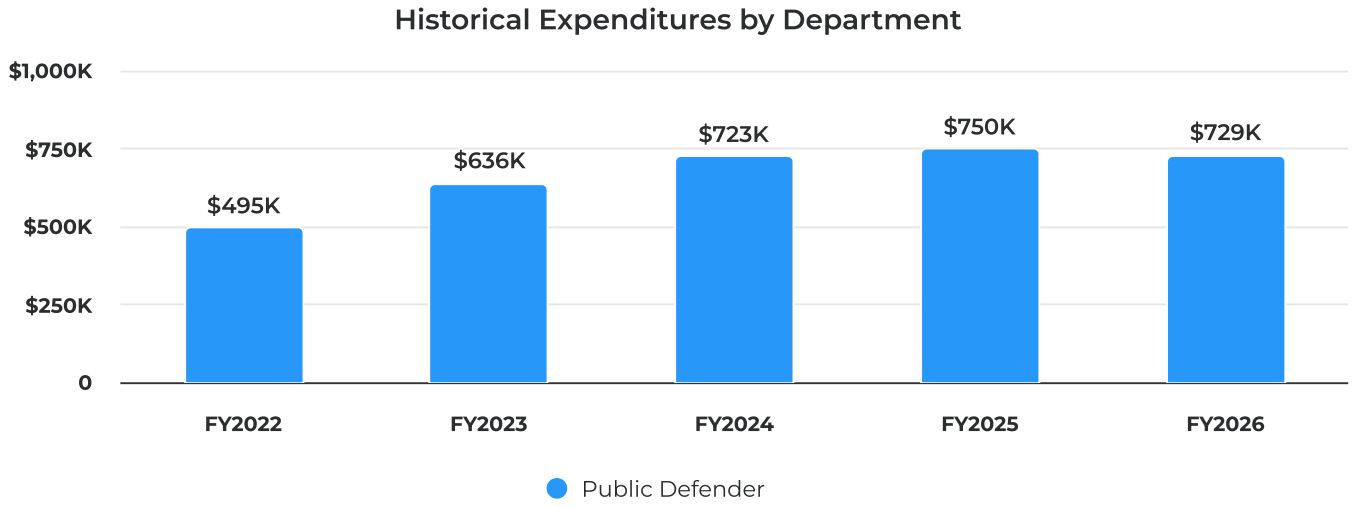
Summary of Goals

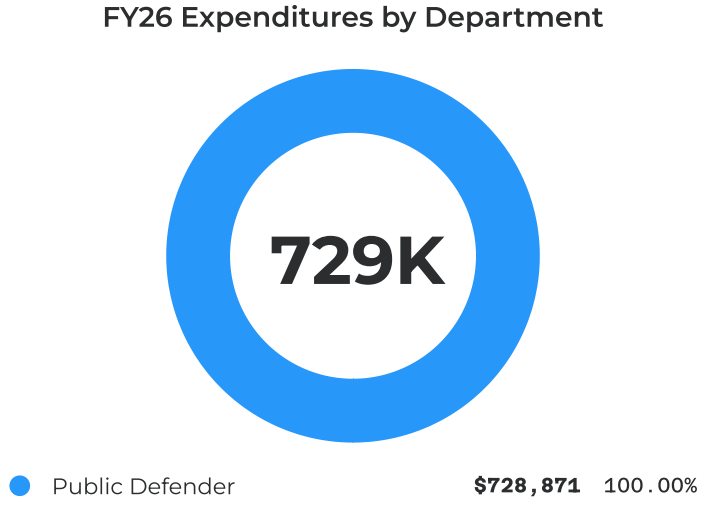
Public Defender

The Jackson County Public Defender's Office provides legal representation to individuals charged with criminal offenses who cannot afford private counsel. The office ensures that defendants' constitutional rights are protected throughout the criminal justice process, including arraignments, hearings, trials, and appeals.

Public defenders work to provide competent, ethical, and effective advocacy, helping clients navigate the legal system while promoting fairness, due process, and access to justice within Jackson County.

Expenditures by Department



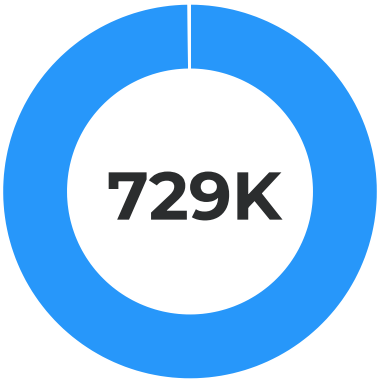


Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Public Defender	$334,115.75	$750,000.00	$728,871.00	-2.82%

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Total Expenditures	**$334,115.75**	**$750,000.00**	**$728,871.00**	**-2.82%**

FY2025 - FY2026 Graphical Comparison



Intergovernmental	**$727,871**	99.86%
Court Costs - Interpreter Serv.	**$1,000**	0.14%

For the fiscal year FY2025 - FY2026 in the 650 - Public Defender category, the majority of funding comes from Intergovernmental sources, totaling $727,871, which represents 99.86% of the total. Additionally, Court Costs for Interpreter Services contribute $1,000, accounting for 0.14% of the total.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Intergovernmental	$494,637.08	$636,104.00	$723,386.17	$750,000.00	$727,871.00	-2.95%
Court Costs - Interpreter Serv.	-	-	-	-	$1,000.00	-
Total Expenditures	**$494,637.08**	**$636,104.00**	**$723,386.17**	**$750,000.00**	**$728,871.00**	**-2.82%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	-	-	-	-	-
Part-Time	-	-	-	-	-
Total Positions	-	-	-	-	-

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Personnel Summary

Summary of Goals

Animal Control

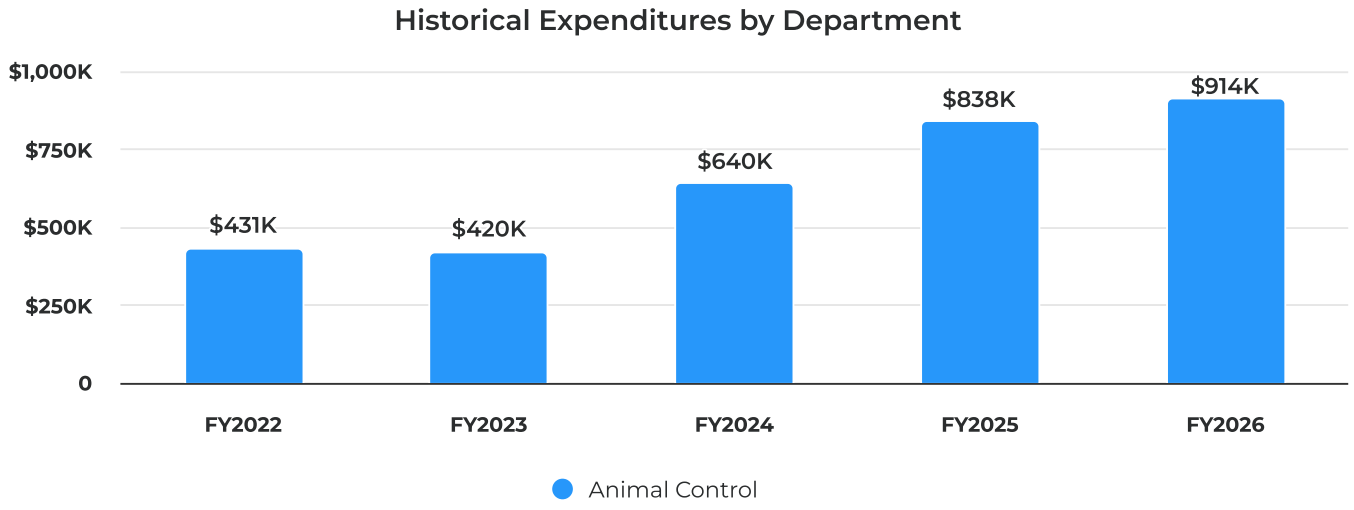
The Jackson County Animal Control Department is responsible for enforcing animal-related laws and ordinances within the county. Its duties include responding to reports of stray or dangerous animals, investigating cases of neglect or abuse, licensing pets, and promoting public safety and animal welfare.

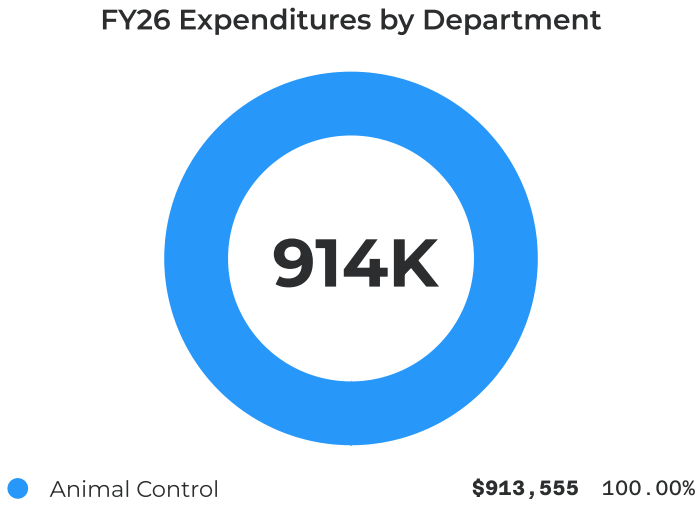
The department also provides community education on responsible pet ownership, facilitates the adoption of animals, and works to ensure the health and well-being of both residents and animals throughout Jackson County.

The mission of Animal Control (a division of Jackson County Animal Shelter) is to:

- Provide safe and humane shelter for unwanted, stray and abused impounded animals.
- Strive to protect the public's health and safety from vicious, sick or injured animals.
- Educate the public about responsible animal care in the community.

Expenditures by Department

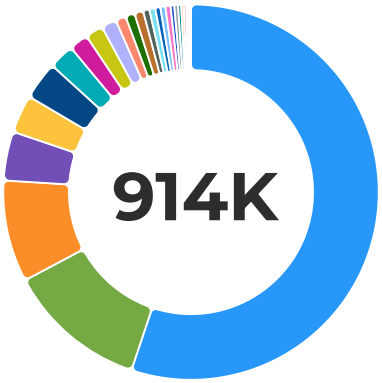




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Animal Control	$447,702.68	$837,546.00	$913,555.00	9.08%
Total Expenditures	**$447,702.68**	**$837,546.00**	**$913,555.00**	**9.08%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	**$503,764**	55.14%
Group Insurance	**$110,432**	12.09%
Other Professional Fees	**$80,000**	8.76%
FICA	**$38,539**	4.22%
Supplies - Medical	**$30,000**	3.28%
Supplies	**$30,000**	3.28%
Electricity	**$20,000**	2.19%
Fuel & Lubricants	**$15,000**	1.64%
Retirement	**$13,886**	1.52%
Water & Sewerage	**$12,000**	1.31%
Overtime Salaries	**$8,064**	0.88%
Medicare	**$7,305**	0.80%
Telephone	**$7,000**	0.77%
Tires & Batteries	**$5,000**	0.55%
Natural Gas	**$4,600**	0.50%
Small Equipment	**$4,000**	0.44%
Repairs - Autos	**$4,000**	0.44%
Maintenance Contracts	**$4,000**	0.44%
Uniforms	**$3,000**	0.33%
Longevity Pay	**$2,850**	0.31%
Small Equipment - Tools	**$2,500**	0.27%
Conferences & Training	**$2,000**	0.22%
Workers Compensation	**$1,870**	0.20%
Travel	**$1,500**	0.16%
Operating Leases	**$1,500**	0.16%
Dues & Fees	**$500**	0.05%
Unemployment Insurance	**$145**	0.02%
Postage	**$100**	0.01%

For the fiscal year in the "690 - Animal Control" category, Regular Salaries account for $503,764, representing 55.14% of the total. Group Insurance follows with $110,432, or 12.09%. Other Professional Fees make up $80,000, which is 8.76%. FICA expenses are $38,539, comprising 4.22% of the total. Supplies and Supplies - Medical each contribute $30,000, both at 3.28%. Electricity costs are $20,000, or 2.19%, while Fuel & Lubricants amount to $15,000, representing 1.64%. Retirement expenses total $13,886, or 1.52%, and Water & Sewerage costs are $12,000, making up 1.31%. There are an additional 18 smaller categories not detailed here.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	$212,462.80	$295,080.27	$310,318.42	$467,747.00	$503,764.00	7.70%
Overtime Salaries	$6,384.15	$7,738.73	$9,027.82	$9,072.00	$8,064.00	-11.11%
Group Insurance	$70,969.60	$85,762.43	$100,265.54	$98,600.00	$110,432.00	12.00%
FICA	$12,512.16	$17,415.09	$18,334.55	$36,477.00	$38,539.00	5.65%
Medicare	$2,926.23	$4,072.89	$4,287.92	$6,914.00	$7,305.00	5.66%
Retirement	$11,987.21	$17,057.68	$15,279.97	$13,100.00	$13,886.00	6.00%
Unemployment Insurance	$157.61	$137.03	$131.22	$186.00	$145.00	-22.04%
Workers Compensation	$1,387.93	$892.98	$592.37	$1,700.00	$1,870.00	10.00%
Longevity Pay	-	-	$2,550.00	$2,250.00	$2,850.00	26.67%
Other Professional Fees	$22,774.27	$58,399.43	$42,720.11	$50,000.00	$80,000.00	60.00%
Maintenance Contracts	$397.51	$1,735.75	$3,523.25	$4,000.00	$4,000.00	0.00%
Operating Leases	$3,997.30	$4,373.36	$3,435.47	$1,000.00	$1,500.00	50.00%
Animal Control Services	-	$264.50	-	-	-	-
Repairs - Autos	$1,294.59	$2,646.32	$2,439.61	$4,000.00	$4,000.00	0.00%
Repairs - Others	$33.41	$200.78	-	$100.00	-	-100.00%
Postage	$32.24	$5.22	-	$100.00	$100.00	0.00%
Telephone	$5,265.37	$5,309.96	$4,947.05	$7,000.00	$7,000.00	0.00%
Advertising	-	$270.00	$45.00	$500.00	-	-100.00%
Travel	$2,034.50	$15.17	-	$1,500.00	$1,500.00	0.00%
Dues & Fees	$400.00	$400.00	$450.00	$500.00	$500.00	0.00%
Credit Card Processing Fees	$179.99	$721.84	$476.70	$700.00	-	-100.00%
Conferences & Training	$160.00	$715.68	$1,352.40	$2,000.00	$2,000.00	0.00%
Supplies	$24,328.91	$13,994.39	$12,425.61	$35,000.00	$30,000.00	-14.29%
Supplies - Medical	$6,056.47	$29,608.87	$17,303.63	$30,000.00	$30,000.00	0.00%
Water & Sewerage	$1,931.34	$2,563.59	$4,141.07	$3,500.00	$12,000.00	242.86%
Natural Gas	$4,463.65	$4,456.53	$5,167.24	$4,600.00	$4,600.00	0.00%
Electricity	$8,333.55	$17,297.34	$21,035.83	$20,000.00	$20,000.00	0.00%
Fuel & Lubricants	$12,782.67	$14,217.14	$14,973.99	$15,000.00	$15,000.00	0.00%
Tires & Batteries	$643.35	$3,163.00	$2,859.16	-	$5,000.00	-
Small Equipment	$15,635.90	$725.00	$2,132.15	$10,000.00	$4,000.00	-60.00%
Small Equipment - Radios	-	-	$23,424.00	$5,000.00	-	-100.00%
Small Equipment - Tools	-	-	-	-	$2,500.00	-
Uniforms	$1,885.51	$2,222.57	$1,636.66	$5,000.00	$3,000.00	-40.00%
Capital Assets - Buildings	-	-$171,659.00	-	-	-	-
Computer Hardware & Peripheral	-	$505.90	$120.00	$2,000.00	-	-100.00%
Machinery & Equipment	-	-	$14,545.00	-	-	-
Total Expenditures	**$431,418.22**	**$420,310.44**	**$639,941.74**	**$837,546.00**	**$913,555.00**	**9.08%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	9	9	9	9	9
Part-Time	-	-	-	-	-
Total Positions	9	9	9	9	9

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Personnel Summary

Summary of Goals

Fleet Maintenance

The Jackson County Fleet Maintenance Department is responsible for the upkeep, repair, and management of all county-owned vehicles and equipment. Its mission is to ensure that vehicles—including emergency, public works, and administrative fleets—are safe, reliable, and operational.

The department performs routine maintenance, inspections, and repairs, while also managing fuel usage, vehicle replacement schedules, and records to support efficient and cost-effective county operations.

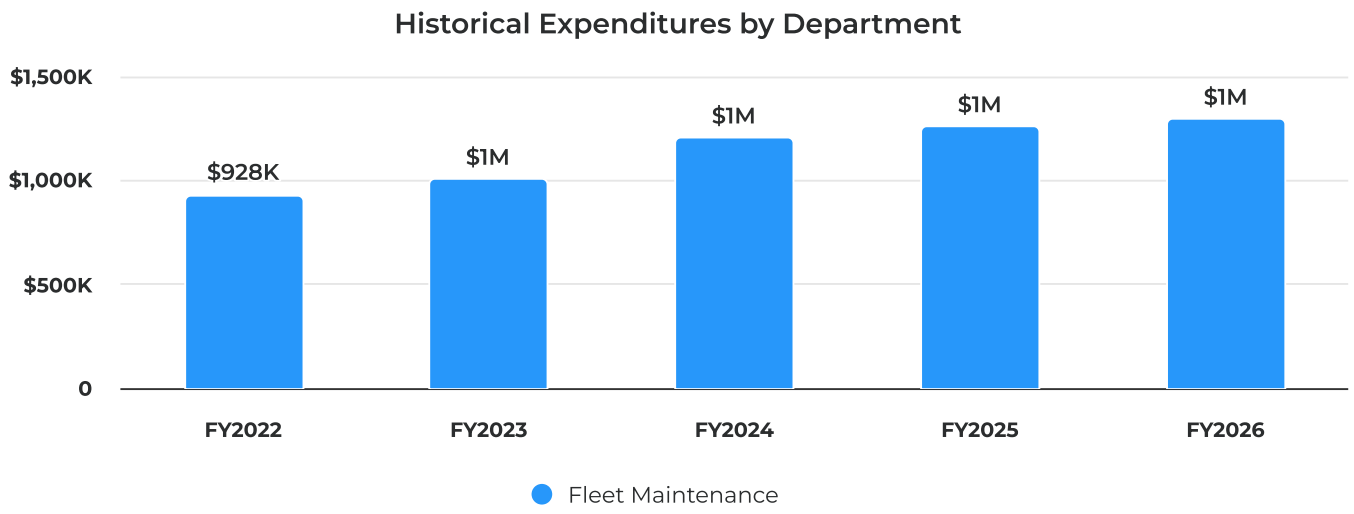
Provisions

We strive to provide innovative, progressive, and quality services to the people of Jackson County. We are committed to providing efficient, effective, responsive, and ethical service. We are open and accountable to those we serve.

Mission

The mission of the Fleet Maintenance Shop is to competently manage the repair of County vehicles and equipment for the various County departments. This ensures that each department can complete their functions within the County at the lowest possible cost to taxpayers. The goal of the Fleet Maintenance Department is to provide the best service, repairs that ensure the safety of our County staff, maintenance that extends the life of all County vehicles, and parts purchases that maximize the County's purchasing power.

Expenditures by Department



FY26 Expenditures by Department

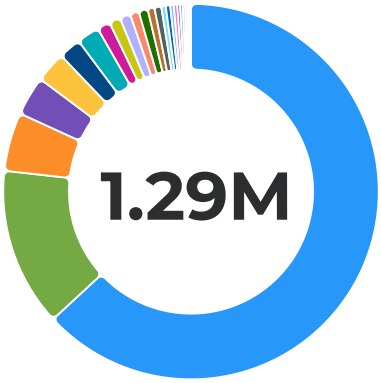


Fleet Maintenance **$1,293,776** 100.00%

Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Fleet Maintenance	$677,635.89	$1,258,642.00	$1,293,776.00	2.79%
Total Expenditures	**$677,635.89**	**$1,258,642.00**	**$1,293,776.00**	**2.79%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	**$816,519**	63.11%
Group Insurance	**$176,736**	13.66%
FICA	**$65,189**	5.04%
Part-time Salaries	**$43,961**	3.40%
Retirement	**$34,344**	2.65%
Software	**$25,000**	1.93%
Overtime Salaries	**$25,000**	1.93%
Electricity	**$14,500**	1.12%
Medicare	**$12,477**	0.96%
Small Equipment - Tools	**$12,000**	0.93%
Fuel & Lubricants	**$10,000**	0.77%
Longevity Pay	**$9,900**	0.77%
Natural Gas	**$7,800**	0.60%
Water & Sewerage	**$7,500**	0.58%
Supplies	**$5,000**	0.39%
Workers Compensation	**$4,840**	0.37%
Telephone	**$4,000**	0.31%
Repairs - Autos	**$4,000**	0.31%
Uniforms	**$3,000**	0.23%
Tires & Batteries	**$3,000**	0.23%
Small Equipment	**$2,500**	0.19%
Maintenance Contracts	**$2,500**	0.19%
Operating Leases	**$1,600**	0.12%
Dues & Fees	**$1,300**	0.10%
Other Professional Fees	**$800**	0.06%
Unemployment Insurance	**$210**	0.02%
Postage	**$100**	0.01%

For the fiscal year in the "740 - Fleet Maintenance" category, Regular Salaries account for the largest portion at $816,519, representing 63.11% of the total. Group Insurance follows with $176,736, or 13.66%. FICA contributes $65,189, making up 5.04%, while Part-time Salaries are $43,961, which is 3.4%. Retirement expenses total $34,344, or 2.65%, and Overtime Salaries are $25,000, equating to 1.93%. Software costs also amount to $25,000, or 1.93%. Electricity expenses are $14,500, representing 1.12%, and Medicare is $12,477, or 0.96%. Small Equipment - Tools account for $12,000, which is 0.93% of the total. There are an additional 17 smaller categories not listed here.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	$584,396.16	$624,399.47	$759,402.28	$784,517.00	$816,519.00	4.08%
Part-time Salaries	$17,961.84	$18,611.82	$19,343.63	$42,744.00	$43,961.00	2.85%
Overtime Salaries	$12,751.01	$33,282.77	$32,353.98	$25,000.00	$25,000.00	0.00%
Group Insurance	$113,551.37	$137,219.89	$160,424.85	$157,800.00	$176,736.00	12.00%
FICA	$35,618.15	$39,655.22	$48,419.66	$65,198.00	$65,189.00	-0.01%
Medicare	$8,329.99	$9,274.18	$11,323.94	$12,358.00	$12,477.00	0.96%
Retirement	$28,164.38	$34,466.85	$34,920.08	$32,400.00	$34,344.00	6.00%
Unemployment Insurance	$307.03	$281.92	$244.02	$450.00	$210.00	-53.33%
Workers Compensation	$3,608.62	$2,168.68	$1,531.66	$4,400.00	$4,840.00	10.00%
Longevity Pay	-	-	$9,075.00	$9,075.00	$9,900.00	9.09%
Other Professional Fees	$482.00	$801.00	$385.00	$800.00	$800.00	0.00%
Maintenance Contracts	$118.49	$606.03	$232.91	$2,500.00	$2,500.00	0.00%
Operating Leases	$1,387.66	$1,565.02	$1,419.95	$1,600.00	$1,600.00	0.00%
Repairs - Autos	$39,427.12	$40,686.98	$56,078.52	$12,000.00	$4,000.00	-66.67%
Repairs - Building & Grounds	$1,786.52	$128.38	$5,280.39	$4,500.00	-	-100.00%
Repairs - Others	$563.10	$325.42	$34.98	$500.00	-	-100.00%
Postage	$9.41	$10.32	$64.97	$100.00	$100.00	0.00%
Telephone	$4,746.54	$4,531.98	$3,086.89	$5,300.00	$4,000.00	-24.53%
Dues & Fees	$21.85	$75.00	-	$100.00	$1,300.00	1,200.00%
Supplies	$7,906.69	$7,999.89	$7,645.81	$8,000.00	$5,000.00	-37.50%
Water & Sewerage	-	$7,477.48	$5,770.69	$7,500.00	$7,500.00	0.00%
Natural Gas	$7,575.25	$7,792.37	$7,937.97	$7,800.00	$7,800.00	0.00%
Electricity	$13,551.60	$14,228.56	$14,203.81	$14,500.00	$14,500.00	0.00%
Fuel & Lubricants	$10,445.17	$2,685.62	$18,325.18	$14,000.00	$10,000.00	-28.57%
Tires & Batteries	$12,860.02	-$8,493.86	-$43,922.70	$3,000.00	$3,000.00	0.00%
Small Equipment	$14,203.61	$11,129.54	$23,404.00	$12,500.00	$2,500.00	-80.00%
Small Equipment - Radios	-	-	$21,777.00	-	-	-
Small Equipment - Tools	$2,136.06	$255.31	$978.59	$2,000.00	$12,000.00	500.00%
Uniforms	$1,650.58	$2,036.82	$2,236.45	$3,000.00	$3,000.00	0.00%
Software	$4,418.19	$12,242.50	$2,316.00	$25,000.00	$25,000.00	0.00%
Total Expenditures	**$927,978.41**	**$1,005,445.16**	**$1,204,295.51**	**$1,258,642.00**	**$1,293,776.00**	**2.79%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	11	11	11	11	11
Part-Time	2	2	2	2	2
Total Positions	13	13	13	13	13

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Personnel Summary

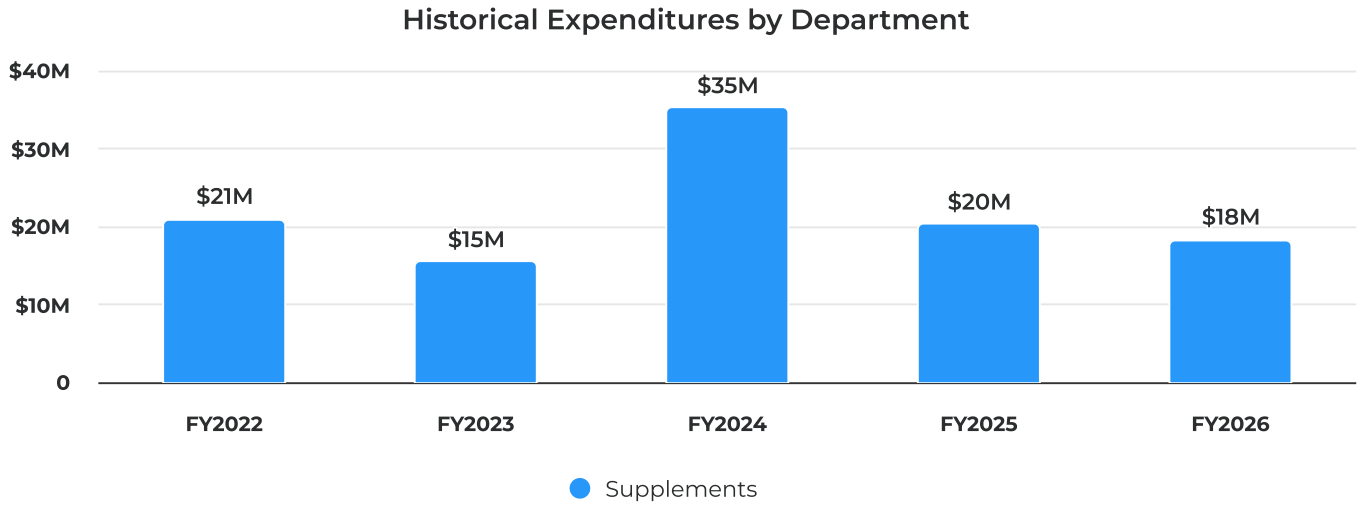
Summary of Goals

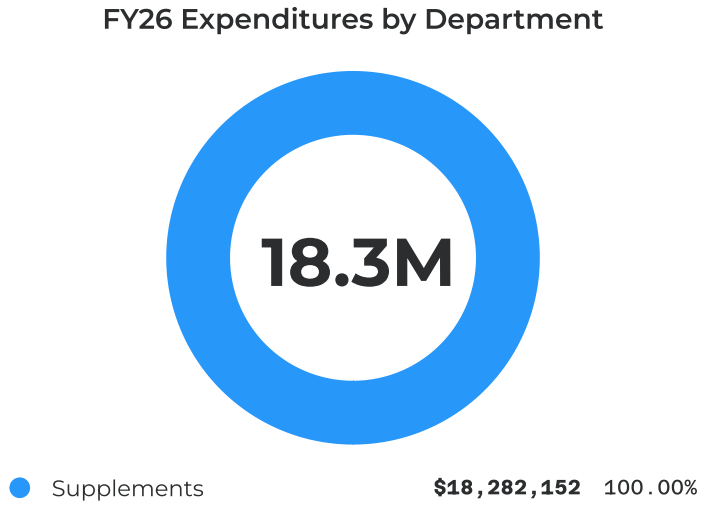
Supplements

Jackson County provides supplemental support to community organizations to strengthen local services and programs that benefit residents. This support may include financial assistance, in-kind resources, technical guidance, or partnership opportunities to help organizations deliver education, health, safety, recreational, and social services effectively.

The program's goal is to foster collaboration between the county and community organizations, enhance the quality of local services, and ensure that residents have access to essential programs that improve overall community well-being.

Expenditures by Department





Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Supplements	$2,184,896.86	$20,322,859.00	$18,282,152.00	-10.04%

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Total Expenditures	**$2,184,896.86**	**$20,322,859.00**	**$18,282,152.00**	**-10.04%**

FY2025 - FY2026 Graphical Comparison



Transfers Out	**$16,320,512**	89.27%
Payments to Agencies-Suppl	**$1,541,000**	8.43%
Electricity	**$417,840**	2.29%
Water & Sewerage	**$2,800**	0.02%

For the fiscal year in the "900 - Supplements" category, Transfers Out account for $16.3 million, representing 89.27% of the total. Payments to Agencies-Suppl make up $1.5 million, or 8.43%. Electricity expenses are $417,840, which is 2.29%, and Water & Sewerage costs are $2,800, comprising 0.02% of the total.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Repairs - Building & Grounds	$213.45	$13,642.86	$4,049.18	$25,000.00	-	-100.00%
Water & Sewerage	$2,757.02	$3,094.33	$3,130.10	$2,800.00	$2,800.00	0.00%
Electricity	$309,762.60	$315,643.42	$327,067.25	$417,840.00	$417,840.00	0.00%
Payments to Agencies-Suppl	$1,143,054.01	$1,453,170.16	$1,459,539.00	$1,536,000.00	$1,541,000.00	0.33%
Transfers Out	$19,487,376.53	$13,658,321.52	$33,520,564.71	$18,341,219.00	$16,320,512.00	-11.02%
Total Expenditures	**$20,943,163.61**	**$15,443,872.29**	**$35,314,350.24**	**$20,322,859.00**	**$18,282,152.00**	**-10.04%**

Supplements Detail by Organization

Each year, a supplemental funding request letter is sent to each organization, including the prior year's funding amount. Organizations are required to submit a completed request form along with supporting documentation and justification for their funding needs. Based on the materials submitted, staff have reviewed and provided the recommended funding amounts for the FY2026 budget, as shown in the list below.

Division Code:	Supplement Name:	FY2026 Amount:			
9001	Department of Family and Children Services	$100,000			
9002	Food Bank of NE GA	$50,000			
9003	Tree House	$30,000			

9004	Advantage Behavioral Health	$205,000			
9004	Advantage Behavioral Health - Water & Sewerage	$2,800			
9009	Cert Literate Comm Program (ALCP)	$80,000			
9010	Peace Place	$100,000			
9011	Boys & Girls Club	$100,000			
9012	Piedmont Regional Library	$320,000			
9013	Piedmont CASA	$20,000			
9014	Jackson Co Health Department	$300,000			
9015	Jackson Creative	$40,000			
9015	Jackson Creative - Repairs Buildings & Grounds	$0			
9016	Chamber of Commerce	$160,000			
9017	Forrestry Commission	$11,000			
9018	Indigent Burials	$5,000			
9020	Streetlights - Electrictiy	$417,840			
9021	Capital Projects Fund	$12,481,382			
9022	Debt Service Fund	$3,145,747			
9024	ACTION, Inc.	$0			
TOTAL:		**$17,568,769**			

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Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	-	-	-	-	-
Part-Time	-	-	-	-	-
Total Positions	-	-	-	-	-

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Personnel Summary

Summary of Goals

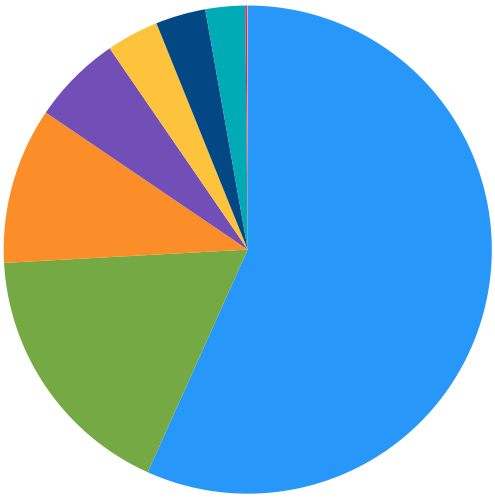
Special Revenue Funds

Special revenue funds are governmental funds that are used to account for activities supported by fees, fines, grants, and similar revenue sources.

Jackson County currently has 10 Special Revenue Funds:

- EMS/Ambulance Fund
- Opioid Settlement Fund
- Hotel Motel — Tourism Fund
- Protective Inspection Fund
- Planning and Development Fund
- Drug Court Fund
- Senior Center Fund
- E-911 Fund
- Emergency Management Agency (EMA) Fund
- Law Library Fund

Special Revenue Funds



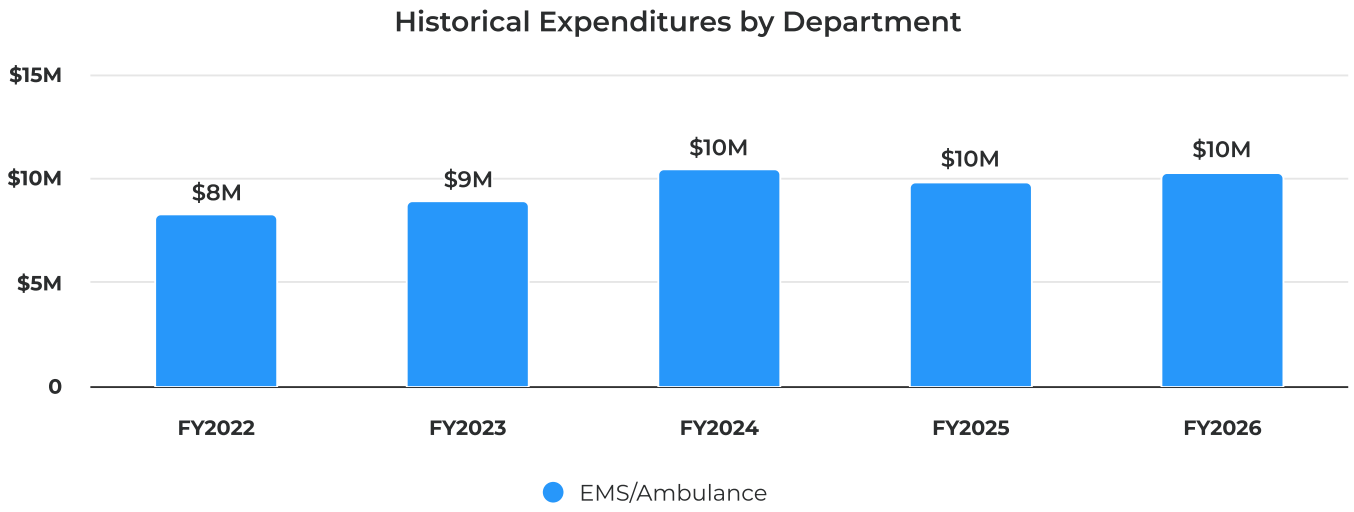
- EMS/Ambulance **(Budgeted) $10,276,902** (56.71%)
- E-911 Fund **(Budgeted) $3,156,083** (17.42%)
- Public Development **(Budgeted) $1,877,752** (10.36%)
- Senior Citizens Center **(Budgeted) $1,077,088** (5.94%)
- EMA/Rescue **(Budgeted) $626,362** (3.46%)
- Opioid Settlement **(Budgeted) $600,000** (3.31%)
- Drug Court Fund **(Budgeted) $477,018** (2.63%)
- Law Library Fund **(Budgeted) $20,000** (0.11%)
- Hotel Motel Tax Fund **(Budgeted) $10,000** (0.06%)

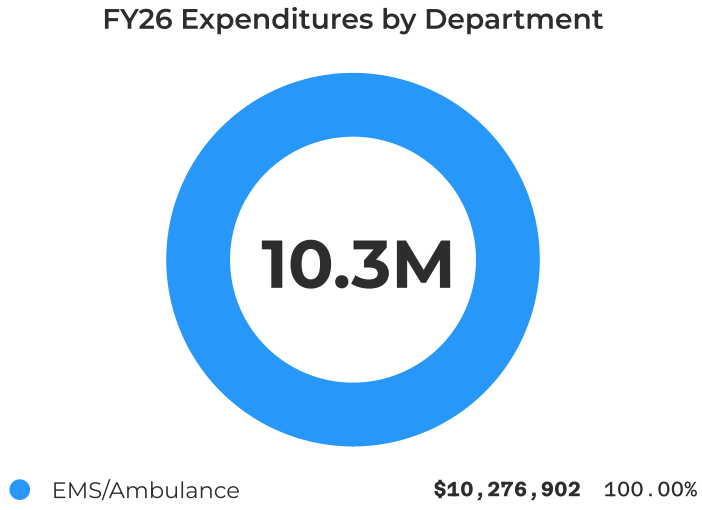
EMS/Ambulance Fund

Emergency Medical Services (EMS) is a division of Jackson County Emergency Services dedicated to providing high-quality pre-hospital care to residents and visitors. Each ambulance is staffed by a two-person team—typically two paramedics or a paramedic and an EMT—whose responsibilities go far beyond driving, encompassing advanced medical care and patient stabilization in emergency situations.

Jackson County EMS operates seven advanced life support ambulances strategically stationed throughout the county. Responding to thousands of emergency calls annually, full-time staff work a rotating 24-hour on, 48-hour off schedule to ensure continuous coverage. Six ambulances are staffed around the clock, while a seventh operates 12 hours per day, allowing the department to deliver rapid, professional emergency medical services to the community.

Expenditures by Department

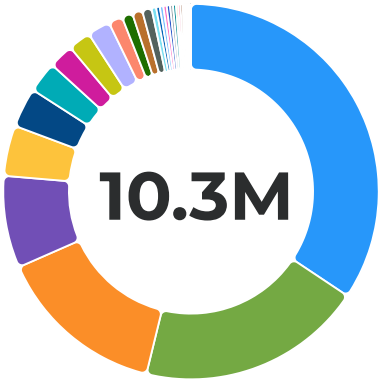




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
EMS/Ambulance	$6,053,099.11	$9,805,322.00	$10,276,902.00	4.81%
Total Expenditures	**$6,053,099.11**	**$9,805,322.00**	**$10,276,902.00**	**4.81%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	$3,530,735	34.36%
Bad Debts	$2,000,000	19.46%
Overtime Salaries	$1,500,000	14.60%
Group Insurance	$815,696	7.94%
FICA	$445,438	4.33%
Part-time Salaries	$350,000	3.41%
Retirement - DB	$274,509	2.67%
Other Professional Fees	$220,000	2.14%
Fuel & Lubricants	$200,000	1.95%
Supplies - Medical	$200,000	1.95%
Insurance	$125,000	1.22%
Allocated Salaries	$93,973	0.91%
Drugs & IV	$90,000	0.88%
Medicare	$84,378	0.82%
Repairs - Autos	$40,000	0.39%
Longevity Pay	$33,900	0.33%
Electricity	$30,000	0.29%
Oxygen	$30,000	0.29%
Supplies	$30,000	0.29%
Workers Compensation	$26,200	0.25%
Telephone	$25,000	0.24%
Uniforms	$20,000	0.19%
Tires & Batteries	$20,000	0.19%
Rent	$20,000	0.19%
Small Equipment	$15,000	0.15%
Credit Card Processing Fees	$10,000	0.10%
Maintenance Contracts	$8,200	0.08%
Water & Sewerage	$8,000	0.08%
Tuition Reimbursements	$7,000	0.07%
Travel	$6,000	0.06%
Natural Gas	$5,500	0.05%
Conferences & Training	$4,000	0.04%
Propane	$2,500	0.02%
Operating Leases	$2,500	0.02%
Unemployment Insurance	$1,567	0.02%
Advertising	$1,000	0.01%
Postage	$400	0.00%
Dues & Fees	$300	0.00%
Retirement	$106	0.00%

For the fiscal year in the "230 - EMS/Ambulance Fund" FY2025 - FY2026 Graphical Comparison, Regular Salaries account for $3.5 million, representing 34.36% of the total. Bad Debts follow with $2 million, or 19.46%. Overtime Salaries contribute $1.5 million, making up 14.6%. Group Insurance is $815,696, which is 7.94%, and FICA amounts to $445,438, or 4.33%. Part-time Salaries total $350,000, equating to 3.41%, while Retirement - DB is $274,509, or 2.67%. Other Professional Fees are $220,000, representing 2.14%. Supplies - Medical and Fuel & Lubricants each account for $200,000, both at 1.95%. These categories are part of the overall budget, with 29 smaller categories not listed here.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	$2,602,278.93	$2,840,039.63	$3,104,824.56	$3,376,822.00	$3,530,735.00	4.56%
Allocated Salaries	-	-	$60,715.98	$69,624.00	$93,973.00	34.97%
Part-time Salaries	$274,878.39	$212,698.94	$334,988.11	$250,000.00	$350,000.00	40.00%
Overtime Salaries	$1,217,776.03	$1,533,408.89	$1,707,433.46	$1,500,000.00	$1,500,000.00	0.00%
Group Insurance	$525,071.86	$633,290.37	$739,681.25	$728,300.00	$815,696.00	12.00%
FICA	$242,711.36	$271,884.98	$307,190.09	$407,846.00	$445,438.00	9.22%
Medicare	$56,763.11	$63,585.99	$71,842.86	$77,304.00	$84,378.00	9.15%
Retirement	-	$526.06	$29.29	$100.00	$106.00	6.00%
Retirement - DB	$172,744.87	$170,213.54	$190,139.41	$250,252.00	$274,509.00	9.69%
Tuition Reimbursements	-	$6,613.00	$8,517.00	$7,000.00	$7,000.00	0.00%
Unemployment Insurance	$1,886.37	$1,709.58	$1,763.27	$2,474.00	$1,567.00	-36.66%
Workers Compensation	$21,744.23	$11,365.68	$9,210.58	$26,200.00	$26,200.00	0.00%
Longevity Pay	-	-	$29,025.00	-	$33,900.00	-
Legal	$902.50	-	-	-	-	-
Other Professional Fees	$264,320.44	$250,643.25	$302,368.75	$220,000.00	$220,000.00	0.00%
Maintenance Contracts	$30,939.35	$16,712.58	$4,450.16	$6,000.00	$8,200.00	36.67%
Operating Leases	$1,507.72	$2,525.57	$1,653.70	$3,500.00	$2,500.00	-28.57%
Lawn Care	-	$12,387.72	$17,096.24	$13,000.00	-	-100.00%
Repairs - Autos	$38,423.21	$50,910.13	$84,985.20	$40,000.00	$40,000.00	0.00%
Repairs - Building & Grounds	$1,286.10	$14,084.46	-	$15,000.00	-	-100.00%
Repairs - Others	$3.19	$734.04	$104.01	$3,500.00	-	-100.00%
Rent	$25,800.00	$31,800.00	$18,150.00	$20,000.00	$20,000.00	0.00%
Insurance	$89,352.49	$98,863.15	$123,783.37	$100,000.00	$125,000.00	25.00%
Postage	$233.22	$326.71	$395.35	$400.00	$400.00	0.00%
Telephone	$22,904.16	$23,880.44	$25,457.12	$25,000.00	$25,000.00	0.00%
Advertising	-	-	$210.00	$5,000.00	$1,000.00	-80.00%
Travel	$8,948.26	$8,762.12	$3,122.65	$6,000.00	$6,000.00	0.00%
Dues & Fees	-	$220.85	$290.00	$500.00	$300.00	-40.00%
Credit Card Processing Fees	$7,350.21	$8,987.94	$13,821.39	$5,000.00	$10,000.00	100.00%
Conferences & Training	$8,992.90	$6,473.68	$5,470.87	$6,000.00	$4,000.00	-33.33%
Supplies	$33,908.75	$30,107.59	$28,659.23	$30,000.00	$30,000.00	0.00%
Supplies - Medical	$265,926.94	$183,438.02	$169,588.51	$200,000.00	$200,000.00	0.00%
Drugs & IV	$103,192.46	$62,144.29	$76,349.60	$90,000.00	$90,000.00	0.00%
Oxygen	$17,939.70	$42,186.71	$58,248.50	$30,000.00	$30,000.00	0.00%
Water & Sewerage	$6,848.07	$7,724.84	$8,848.74	$8,000.00	$8,000.00	0.00%
Natural Gas	$5,623.72	$5,285.18	$6,038.06	$5,500.00	$5,500.00	0.00%
Electricity	$30,001.31	$29,908.98	$31,864.18	$30,000.00	$30,000.00	0.00%
Fuel & Lubricants	$212,713.85	$193,526.36	$182,233.19	$200,000.00	$200,000.00	0.00%
Propane	$1,717.46	$737.69	$1,323.16	$1,500.00	$2,500.00	66.67%
Tires & Batteries	$26,001.44	$20,021.93	$19,060.66	$12,000.00	$20,000.00	66.67%
Books & Periodicals	-	-	-	$500.00	-	-100.00%
Small Equipment	$12,387.31	$21,402.50	$13,911.00	$15,000.00	$15,000.00	0.00%
Small Equipment - Radios	-	-	$201,056.00	-	-	-
Uniforms	$25,315.32	$16,430.58	$21,142.50	$18,000.00	$20,000.00	11.11%

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Machinery & Equipment	-	$25,548.60	-	-	-	-
Claims	-	$2,500.00	-	-	-	-
Intergovernmental	$25,041.30	$42,041.50	$89,321.15	-	-	-
Bad Debts	$1,881,665.87	$1,912,716.58	$2,343,543.55	$2,000,000.00	$2,000,000.00	0.00%
Total Expenditures	**$8,265,102.40**	**$8,868,370.65**	**$10,417,907.70**	**$9,805,322.00**	**$10,276,902.00**	**4.81%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	62	62	62	62	62
Part-Time	35	35	35	35	35
Total Positions	97	97	97	97	97

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Personnel Summary

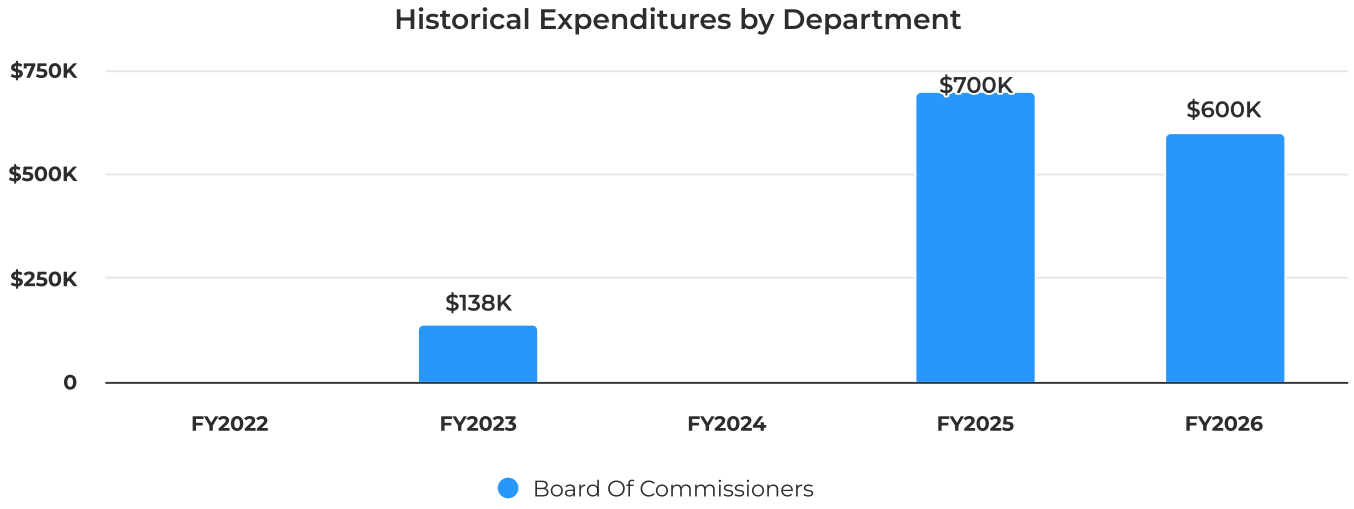
Summary of Goals

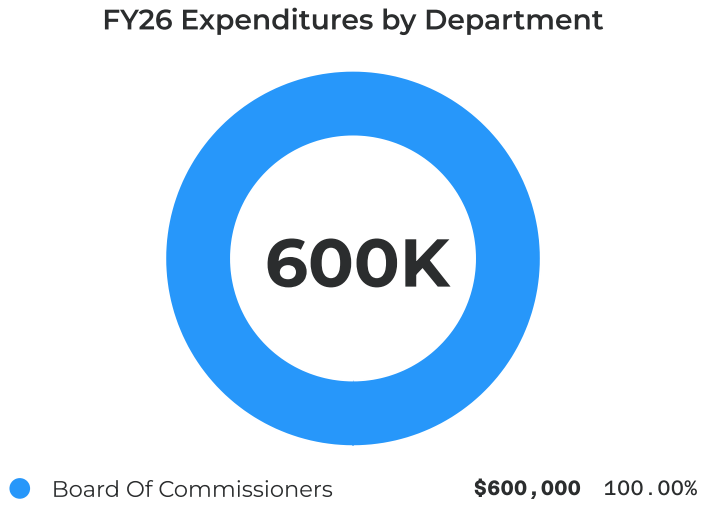
Opioid Settlement Fund

The Jackson County Opioid Settlement Fund is established to manage and distribute funds received from national and state legal settlements related to the opioid crisis. The fund is used to support programs and initiatives aimed at preventing opioid abuse, treating addiction, and mitigating the impacts of opioid-related harm in the community.

Eligible uses may include public education, treatment and recovery services, law enforcement support, and community health initiatives. The fund's goal is to ensure that settlement resources are applied effectively to improve public health and safety in Jackson County.

Expenditures by Department

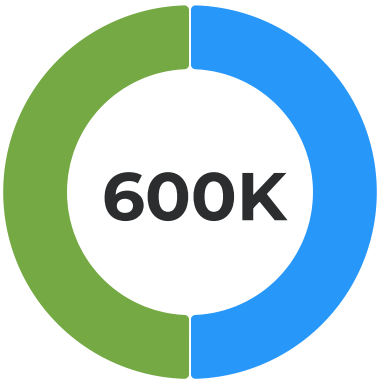




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Board Of Commissioners	$153,150.00	$700,000.00	$600,000.00	-14.29%
Total Expenditures	**$153,150.00**	**$700,000.00**	**$600,000.00**	**-14.29%**

FY2025 - FY2026 Graphical Comparison



Payments to Agencies-Other	**$300,000**	50.00%
Supplies	**$300,000**	50.00%

For the fiscal year in the 213 - Opioid Settlement Fund, the Supplies category accounts for $300,000, representing 50% of the total. Payments to Agencies-Other also comprise $300,000, making up the remaining 50% of the fund.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Supplies	-	$2,600.00	-	$355,000.00	$300,000.00	-15.49%
Payments to Agencies-Other	-	$135,000.00	-	$345,000.00	$300,000.00	-13.04%
Total Expenditures	**-**	**$137,600.00**	**-**	**$700,000.00**	**$600,000.00**	**-14.29%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	-	-	-	-	-
Part-Time	-	-	-	-	-
Total Positions	-	-	-	-	-

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Personnel Summary

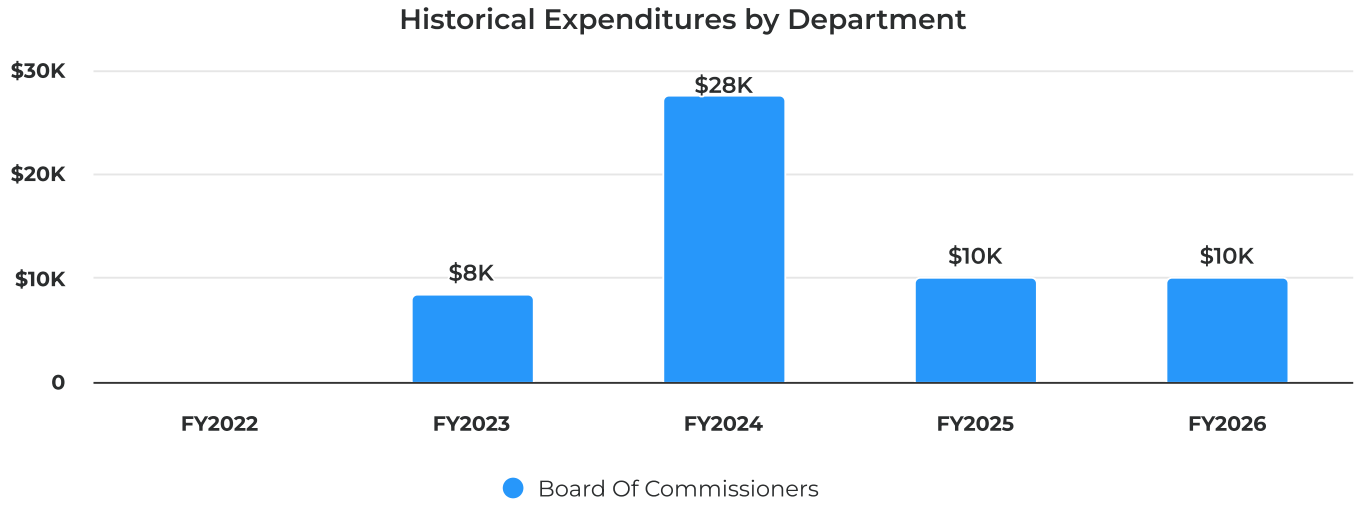
Summary of Goals

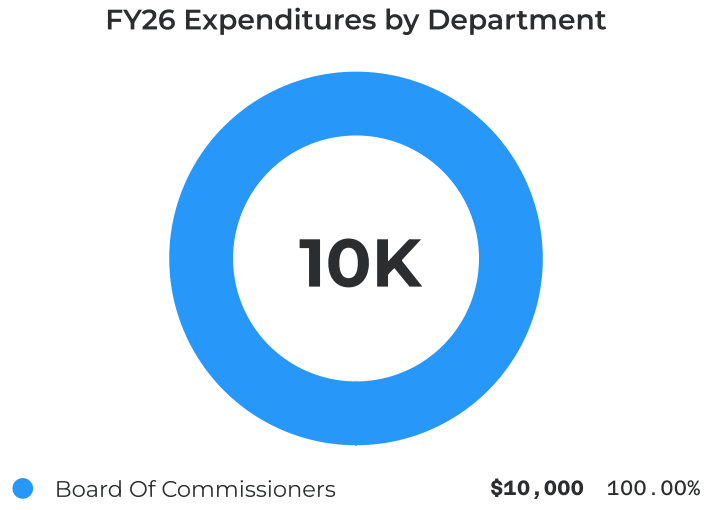
Hotel Motel - Tourism Fund

The Jackson County Hotel/Motel Fund is a local revenue source derived from the county's lodging tax on hotels, motels, and other short-term accommodations. These funds are used to support tourism, economic development, and community initiatives that promote Jackson County as a destination for visitors.

Allocations from the fund may include marketing and advertising, special events, tourism infrastructure, and programs that enhance the county's appeal and benefit both residents and visitors. The fund's purpose is to reinvest lodging tax revenue in ways that stimulate economic growth and strengthen the local tourism industry.

Expenditures by Department

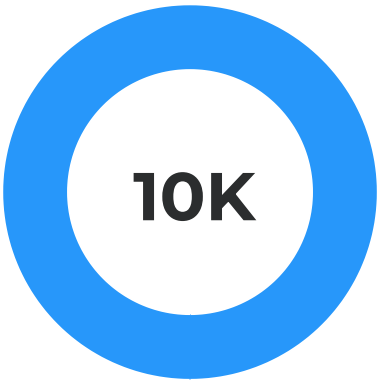




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Board Of Commissioners	$1,000.00	$10,000.00	$10,000.00	0.00%
Total Expenditures	**$1,000.00**	**$10,000.00**	**$10,000.00**	**0.00%**

FY2025 - FY2026 Graphical Comparison



Transfers Out **$10,000** 100.00%

For the fiscal year 2025 to 2026 in the 275 - Hotel Motel - Tourism Fund, the Transfers Out category amounts to $10,000, representing 100% of the total for this period.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Marketing & Promotion	-	-	$5,068.68	-	-	-
Transfers Out	-	$8,399.64	$22,573.72	$10,000.00	$10,000.00	0.00%
Total Expenditures	**-**	**$8,399.64**	**$27,642.40**	**$10,000.00**	**$10,000.00**	**0.00%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	-	-	-	-	-
Part-Time	-	-	-	-	-
Total Positions	-	-	-	-	-

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Personnel Summary

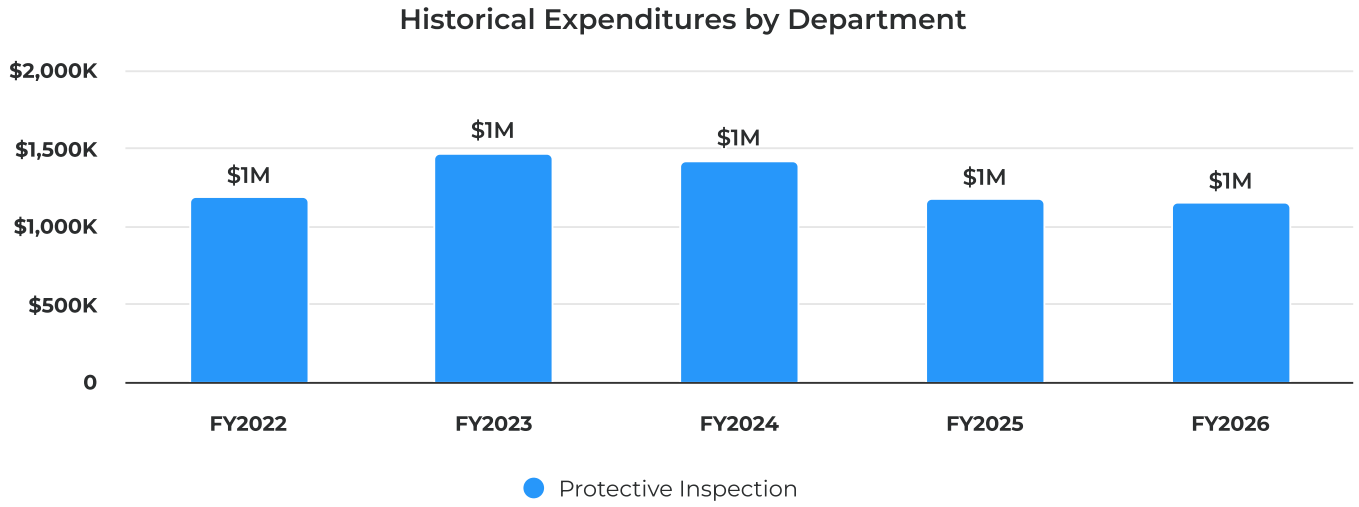
Summary of Goals

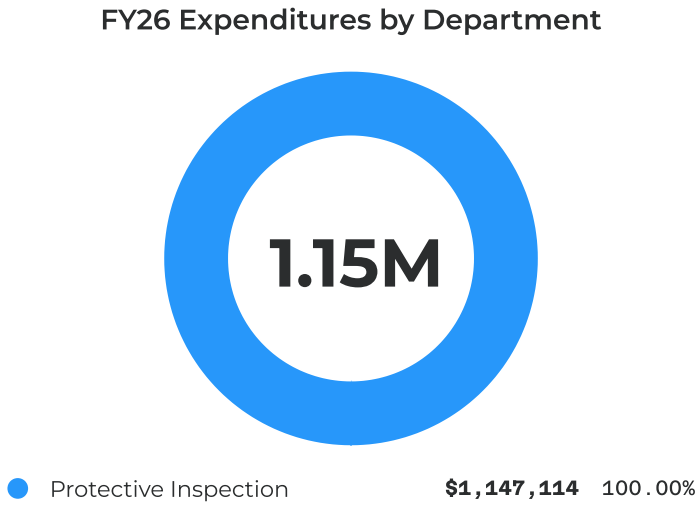
Protective Inspection Fund

The Jackson County Protective Inspections Division is responsible for enforcing building codes, safety regulations, and zoning ordinances to ensure the health, safety, and welfare of the public. The division reviews construction plans, issues permits, conducts inspections, and investigates complaints related to building safety, property maintenance, and code compliance.

Through its work, the division helps ensure that residential, commercial, and public structures are safe, meet regulatory standards, and contribute to the orderly development of Jackson County.

Expenditures by Department

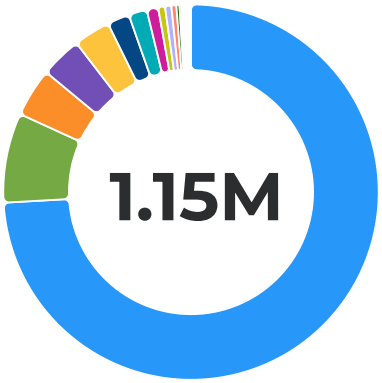




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Protective Inspection	$654,073.56	$1,174,000.00	$1,147,114.00	-2.29%
Total Expenditures	**$654,073.56**	**$1,174,000.00**	**$1,147,114.00**	**-2.29%**

FY2025 - FY2026 Graphical Comparison



Other Professional Fees	**$850,000**	74.10%
Regular Salaries	**$88,530**	7.72%
Maintenance Contracts	**$48,000**	4.18%
Credit Card Processing Fees	**$41,000**	3.57%
Banking Fees	**$36,000**	3.14%
Group Insurance	**$22,064**	1.92%
Conferences & Training	**$18,000**	1.57%
Allocated Salaries	**$11,252**	0.98%
FICA	**$6,773**	0.59%
Retirement	**$6,254**	0.55%
Small Equipment - Tools	**$5,000**	0.44%
Travel	**$3,000**	0.26%
Specialty Supplies	**$2,000**	0.17%
Dues & Fees	**$1,850**	0.16%
Operating Leases	**$1,800**	0.16%
Medicare	**$1,284**	0.11%
Telephone	**$1,200**	0.10%
Supplies	**$1,000**	0.09%
Longevity Pay	**$675**	0.06%
Fuel & Lubricants	**$500**	0.04%
Repairs - Autos	**$500**	0.04%
Tires & Batteries	**$300**	0.03%
Postage	**$100**	0.01%
Unemployment Insurance	**$32**	0.00%

For the fiscal year in the 310 - Protective Inspection Fund, Other Professional Fees account for the largest portion at $850,000, representing 74.1% of the total. Regular Salaries follow with $88,530, making up 7.72%. Maintenance Contracts contribute $48,000 or 4.18%, while Credit Card Processing Fees are $41,000, which is 3.57% of the total. Banking Fees amount to $36,000, representing 3.14%. Group Insurance is $22,064, or 1.92%, and Conferences & Training total $18,000,

equating to 1.57%. Allocated Salaries are $11,252, making up 0.98%, FICA is $6,773 at 0.59%, and Retirement expenses are $6,254, which is 0.55%. There are an additional 14 smaller categories not listed here.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	$87,275.38	$71,603.30	$76,818.53	$152,877.00	$88,530.00	-42.09%
Allocated Salaries	-	-	$7,190.30	$10,562.00	$11,252.00	6.53%
Overtime Salaries	$89.66	$116.65	$78.41	-	-	-
Group Insurance	$14,193.92	$17,152.48	$20,053.10	$19,700.00	$22,064.00	12.00%
FICA	$4,977.28	$4,016.74	$4,389.71	$6,352.00	$6,773.00	6.63%
Medicare	$1,164.08	$939.40	$1,026.58	$1,204.00	$1,284.00	6.64%
Retirement	$6,401.46	$5,286.68	$5,438.88	$5,900.00	$6,254.00	6.00%
Unemployment Insurance	$42.28	$26.91	$27.43	$80.00	$32.00	-60.00%
Workers Compensation	$167.78	-$17.27	-	-	-	-
Longevity Pay	-	-	$799.98	$525.00	$675.00	28.57%
Other Professional Fees	$1,004,790.08	$1,257,992.47	$1,150,313.37	$850,000.00	$850,000.00	0.00%
Maintenance Contracts	$5,512.28	$3,503.57	$46,970.95	$48,000.00	$48,000.00	0.00%
Operating Leases	$3,558.35	$3,542.41	$2,492.66	$3,600.00	$1,800.00	-50.00%
Repairs - Autos	$434.93	-	-	$500.00	$500.00	0.00%
Postage	$23.05	$30.54	$51.10	$50.00	$100.00	100.00%
Telephone	$8.97	$429.26	$549.24	$400.00	$1,200.00	200.00%
Travel	$260.00	-	-	$600.00	$3,000.00	400.00%
Dues & Fees	$991.85	$2,266.60	$1,025.00	$1,850.00	$1,850.00	0.00%
Credit Card Processing Fees	$47,556.70	$57,441.46	$64,248.67	$30,000.00	$41,000.00	36.67%
Banking Fees	$15.00	$32,104.25	$34,873.54	$25,000.00	$36,000.00	44.00%
Conferences & Training	$281.52	$5,734.65	$1,433.30	$13,000.00	$18,000.00	38.46%
Supplies	$483.62	$819.82	$379.63	$1,000.00	$1,000.00	0.00%
Specialty Supplies	$2,998.86	$1,467.57	$1,437.91	$2,000.00	$2,000.00	0.00%
Fuel & Lubricants	$135.57	-	-	$500.00	$500.00	0.00%
Tires & Batteries	-	-	-	$300.00	$300.00	0.00%
Books & Periodicals	-	-	$1,034.00	-	-	-
Small Equipment - Tools	-	-	-	-	$5,000.00	-
Software	-	-	$14.30	-	-	-
Total Expenditures	**$1,181,362.62**	**$1,464,457.49**	**$1,420,646.59**	**$1,174,000.00**	**$1,147,114.00**	**-2.29%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	2	2	2	2	2
Part-Time	-	-	-	-	-
Total Positions	2	2	2	2	2

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Personnel Summary

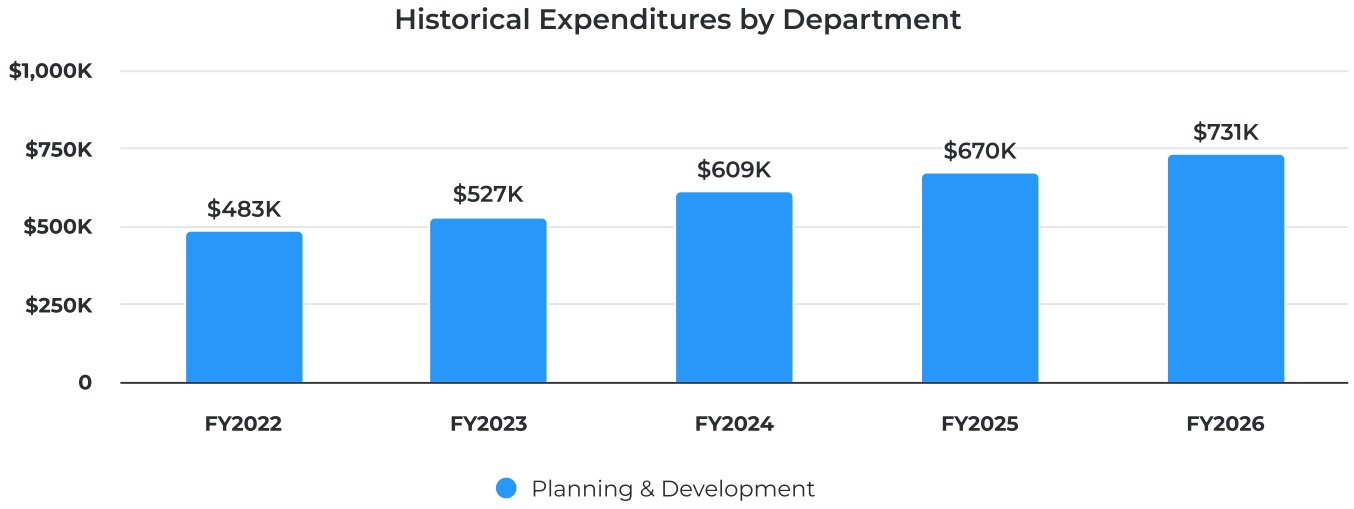
Summary of Goals

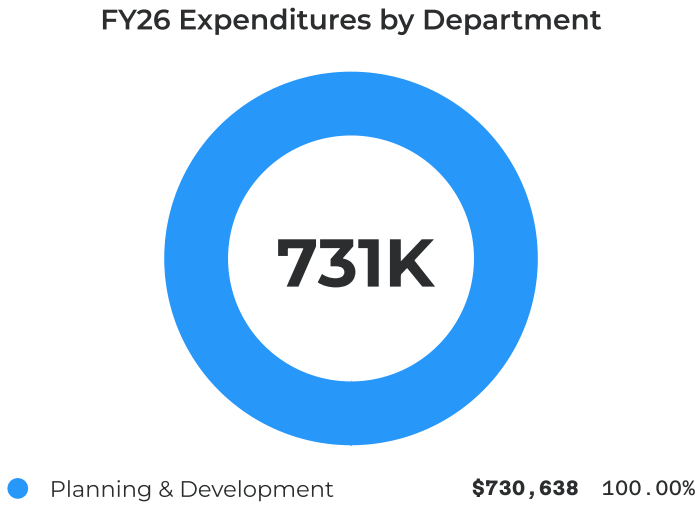
Planning and Development

The Jackson County Public Development Office guides and manages growth and development throughout the county in an organized and efficient manner. Its mission is to ensure that all development aligns with the policies, regulations, and procedures established by the Board of Commissioners to promote the orderly, sustainable, and beneficial growth of Jackson County.

The office oversees planning, zoning, permitting, and development review, working with residents, developers, and county departments to maintain a high quality of life while supporting responsible economic and community development.

Expenditures by Department

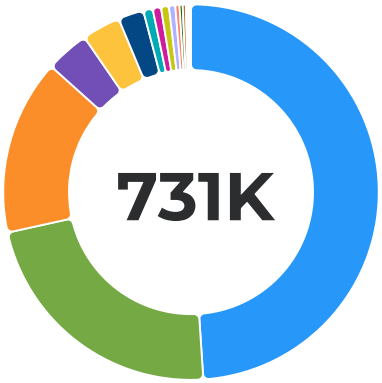




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Planning & Development	$408,607.42	$670,490.00	$730,638.00	8.97%
Total Expenditures	**$408,607.42**	**$670,490.00**	**$730,638.00**	**8.97%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	**$357,680**	48.95%
Other Professional Fees	**$165,000**	22.58%
Group Insurance	**$110,432**	15.11%
FICA	**$27,363**	3.75%
Allocated Salaries	**$24,169**	3.31%
Retirement	**$16,006**	2.19%
Travel	**$6,000**	0.82%
Medicare	**$5,186**	0.71%
Supplies	**$5,000**	0.68%
Advertising	**$4,000**	0.55%
Longevity Pay	**$2,625**	0.36%
Conferences & Training	**$2,000**	0.27%
Overtime Salaries	**$2,000**	0.27%
Dues & Fees	**$1,200**	0.16%
Workers Compensation	**$880**	0.12%
Uniforms	**$500**	0.07%
Postage	**$450**	0.06%
Unemployment Insurance	**$97**	0.01%
Books & Periodicals	**$50**	0.01%

For the fiscal year in the 311 - Planning and Development Fund, Regular Salaries account for $357,680, representing 48.95% of the total. Other Professional Fees follow with $165,000, or 22.58%. Group Insurance comprises $110,432, which is 15.11%. FICA expenses are $27,363, making up 3.75%, while Allocated Salaries total $24,169, or 3.31%. Retirement costs are $16,006, representing 2.19%. Travel expenses amount to $6,000, or 0.82%, and Medicare is $5,186, accounting for 0.71%. Supplies are $5,000, which is 0.68%, and Advertising expenses are $4,000, or 0.55%. Nine smaller categories are not included in this summary.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	$242,014.86	$272,426.20	$267,690.03	$279,867.00	$357,680.00	27.80%
Allocated Salaries	-	-	$5,132.14	$15,282.00	$24,169.00	58.15%
Part-time Salaries	$7,029.68	-	-	-	-	-
Overtime Salaries	$514.48	$788.67	$1,651.53	-	$2,000.00	-
Group Insurance	$70,969.60	$85,762.43	$100,265.54	$98,600.00	$110,432.00	12.00%
FICA	$14,985.62	$16,125.30	$15,964.65	$21,410.00	$27,363.00	27.80%
Medicare	$3,504.68	$3,771.25	$3,733.76	$4,058.00	$5,186.00	27.80%
Retirement	$11,650.06	$14,449.66	$16,347.26	$15,100.00	$16,006.00	6.00%
Unemployment Insurance	$148.54	$96.82	$141.80	$213.00	$97.00	-54.46%
Workers Compensation	$615.23	$319.39	$285.87	$800.00	$880.00	10.00%
Longevity Pay	-	-	$1,775.04	$1,950.00	$2,625.00	34.62%
Legal	$26,841.14	$25,636.63	$101.42	-	-	-
Other Professional Fees	$56,369.50	$42,093.60	$130,250.91	$5,000.00	$165,000.00	3,200.00%
Maintenance Contracts	$864.11	$25.00	-	$154,000.00	-	-100.00%
Repairs - Autos	$907.48	$703.66	$71.74	-	-	-
Postage	$407.35	$382.46	$356.13	$300.00	$450.00	50.00%
Telephone	$721.04	$816.47	$549.24	-	-	-
Advertising	$3,221.62	$4,205.55	$8,479.28	$2,000.00	$4,000.00	100.00%
Travel	-	$723.01	-	$2,000.00	$6,000.00	200.00%
Dues & Fees	$1,486.00	$1,082.50	$1,435.42	$1,500.00	$1,200.00	-20.00%
Conferences & Training	$2,927.58	$2,349.12	$4,872.78	$6,750.00	$2,000.00	-70.37%
Miscellaneous	-	$65.01	-	-	-	-
Keep Jackson County Beautiful	$24,453.84	$42,473.73	$38,590.59	$50,000.00	-	-100.00%
Supplies	$6,512.71	$6,390.75	$4,023.63	$5,000.00	$5,000.00	0.00%
Fuel & Lubricants	$2,104.82	$2,610.28	$1,060.55	-	-	-
Tires & Batteries	$918.28	$117.12	$379.32	-	-	-
Books & Periodicals	-	$45.00	$80.50	$160.00	$50.00	-68.75%
Uniforms	-	-	$216.27	$500.00	$500.00	0.00%
Computer Hardware & Peripheral	$2,827.07	-	$2,156.11	$2,000.00	-	-100.00%
Software	$1,049.00	$3,774.05	$3,084.00	$4,000.00	-	-100.00%
Total Expenditures	**$483,044.29**	**$527,233.66**	**$608,695.51**	**$670,490.00**	**$730,638.00**	**8.97%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	6	6	6	6	6
Part-Time	-	-	-	-	-
Total Positions	6	6	6	6	6

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Personnel Summary

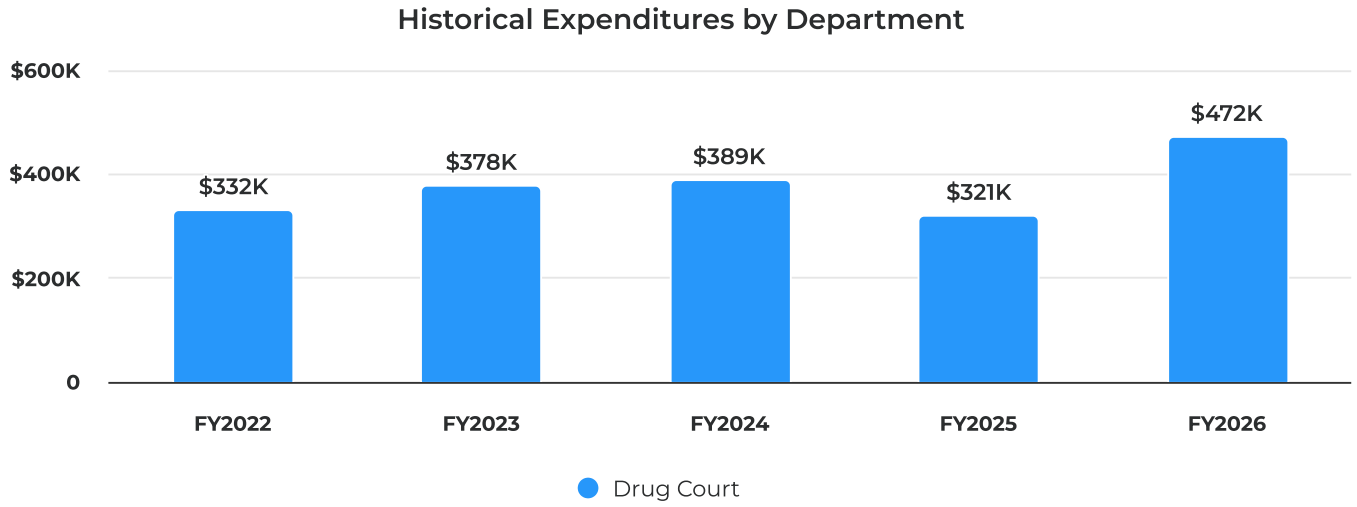
Summary of Goals

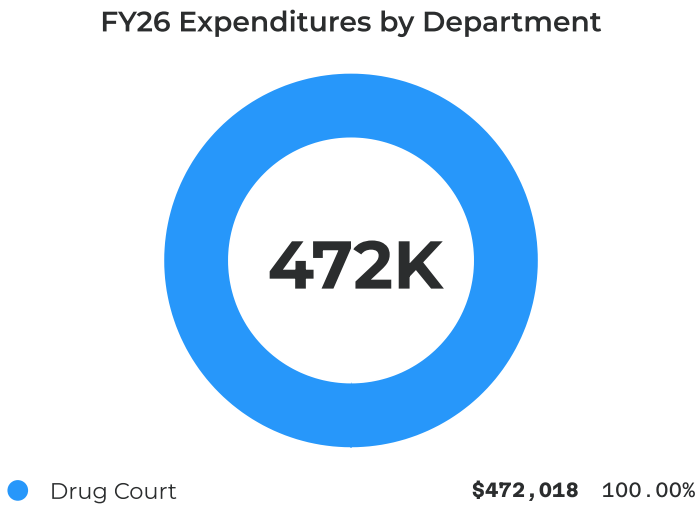
Drug Court

The Jackson County Drug Court is a specialized court program designed to address substance abuse issues among individuals involved in the criminal justice system. The program combines judicial oversight, treatment services, and community support to help participants achieve sobriety, reduce recidivism, and reintegrate successfully into the community.

Through structured monitoring, counseling, and rehabilitation programs, Drug Court aims to improve public safety, support recovery, and provide participants with the tools and resources needed to lead productive, law-abiding lives.

Expenditures by Department

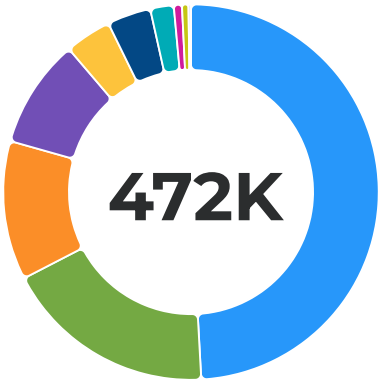




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Drug Court	$225,414.80	$321,000.00	$472,018.00	47.05%
Total Expenditures	**$225,414.80**	**$321,000.00**	**$472,018.00**	**47.05%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	**$231,864**	49.12%
Other Professional Fees	**$86,325**	18.29%
Supplies	**$56,541**	11.98%
Group Insurance	**$44,240**	9.37%
Intergovernmental	**$18,800**	3.98%
FICA	**$17,738**	3.76%
Retirement	**$9,540**	2.02%
Medicare	**$3,362**	0.71%
Travel	**$2,608**	0.55%
Longevity Pay	**$900**	0.19%
Unemployment Insurance	**$100**	0.02%

For the fiscal year in the "320 - Drug Court Fund," Regular Salaries account for $231,864, representing 49.12% of the total. Other Professional Fees follow with $86,325, or 18.29%. Supplies make up $56,541, which is 11.98% of the total. Group Insurance is $44,240, comprising 9.37%. Intergovernmental expenses are $18,800, or 3.98%. FICA amounts to $17,738, representing 3.76%. Retirement costs are $9,540, or 2.02%. Medicare expenses total $3,362, which is 0.71%. Travel accounts for $2,608, or 0.55%, and Longevity Pay is $900, making up 0.19% of the total. One smaller category was excluded from this summary.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	$151,787.51	$179,554.19	$177,350.97	$171,179.00	$231,864.00	35.45%
Part-time Salaries	-	-	$420.00	-	-	-
Group Insurance	$28,387.83	$34,304.99	$40,106.20	$39,500.00	$44,240.00	12.00%
FICA	$8,758.09	$9,609.23	$9,823.45	$13,095.00	$17,738.00	35.46%
Medicare	$2,048.32	$2,247.35	$2,297.42	$2,482.00	$3,362.00	35.46%

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Retirement	$7,775.90	$7,654.54	$8,788.17	$9,000.00	$9,540.00	6.00%
Tuition Reimbursements	-	$10,000.00	-$10,000.00	-	-	-
Unemployment Insurance	$80.67	$72.79	$91.14	$80.00	$100.00	25.00%
Workers Compensation	$215.90	-	-	-	-	-
Longevity Pay	-	-	$675.00	$750.00	$900.00	20.00%
Other Professional Fees	$72,479.35	$84,038.15	$83,125.65	$61,139.00	$86,325.00	41.19%
Travel	$1,212.89	$1,377.75	$1,349.31	$1,500.00	$2,608.00	73.87%
Dues & Fees	-	-	$239.88	-	-	-
Conferences & Training	$6,095.00	$6,459.31	-	-	-	-
Supplies	$53,536.78	$41,209.73	$74,753.40	$22,275.00	$56,541.00	153.83%
Small Equipment	-	$1,633.95	-	-	-	-
Intergovernmental	-	-	-	-	$18,800.00	-
Total Expenditures	**$332,378.24**	**$378,161.98**	**$389,020.59**	**$321,000.00**	**$472,018.00**	**47.05%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	4	4	4	4	4
Part-Time	-	-	-	-	-
Total Positions	4	4	4	4	4

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Personnel Summary

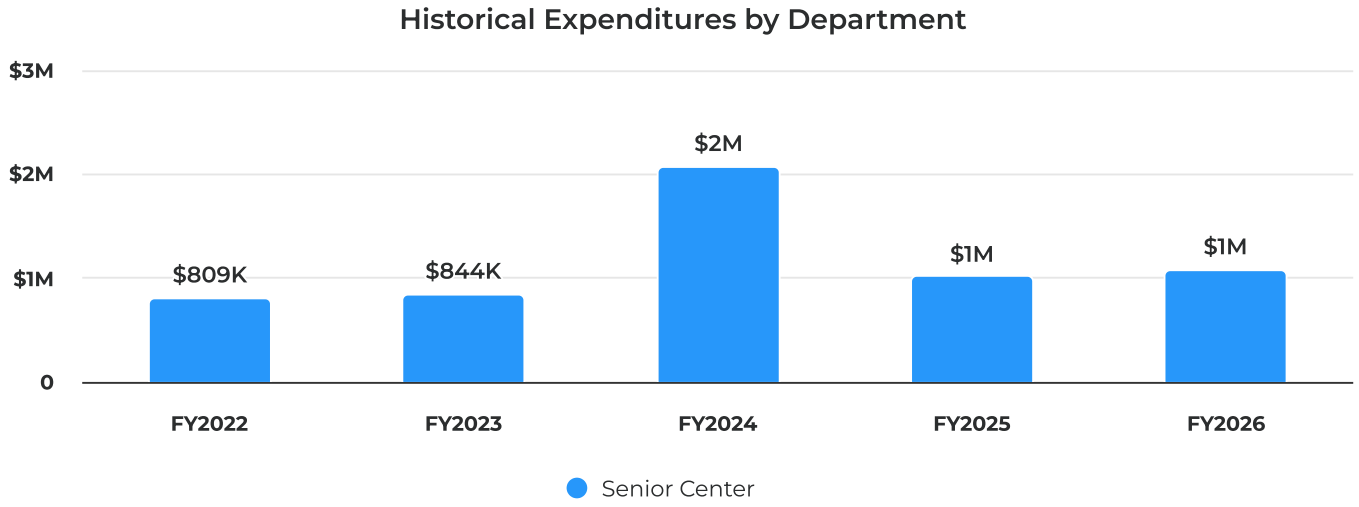
Summary of Goals

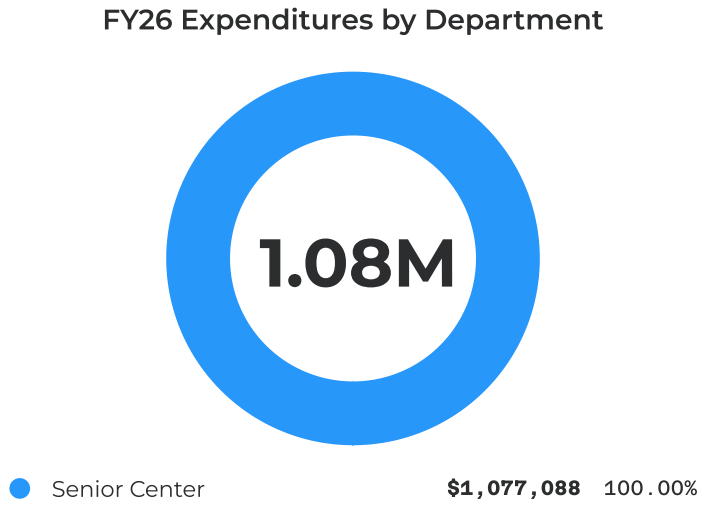
Senior Center

The Jackson County Senior Center provides a welcoming, supportive environment for older adults, promoting health, wellness, and social engagement. The center offers a variety of programs and activities designed to enhance quality of life, including fitness classes, educational workshops, arts and crafts, recreational games, and social events.

In addition to recreational and enrichment opportunities, the center provides resources and services such as nutrition programs, health screenings, and community support initiatives, helping seniors maintain independence, build connections, and actively participate in the community.

Expenditures by Department

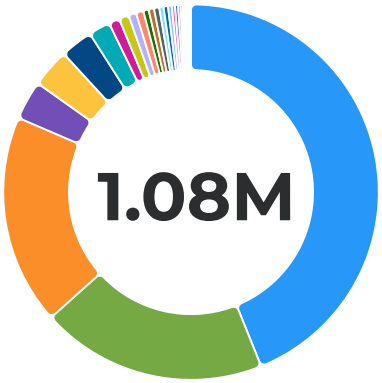




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Senior Center	$540,256.02	$1,012,110.00	$1,077,088.00	6.42%
Total Expenditures	**$540,256.02**	**$1,012,110.00**	**$1,077,088.00**	**6.42%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	**$472,959**	43.91%
Group Insurance	**$209,552**	19.46%
Supplies - Kitchen & Food	**$195,000**	18.10%
FICA	**$36,181**	3.36%
Retirement	**$35,934**	3.34%
Electricity	**$30,000**	2.79%
Fuel & Lubricants	**$20,000**	1.86%
Retirement - DB	**$10,087**	0.94%
Supplies	**$9,275**	0.86%
Longevity Pay	**$7,050**	0.65%
Medicare	**$6,858**	0.64%
Senior Center Activity Fund	**$5,000**	0.46%
Small Equipment	**$5,000**	0.46%
Overtime Salaries	**$5,000**	0.46%
Repairs - Autos	**$4,000**	0.37%
Other Professional Fees	**$4,000**	0.37%
Water & Sewerage	**$3,500**	0.32%
Natural Gas	**$3,000**	0.28%
Workers Compensation	**$2,860**	0.27%
Allocated Salaries	**$2,289**	0.21%
Telephone	**$2,000**	0.19%
Tires & Batteries	**$1,600**	0.15%
Maintenance Contracts	**$1,600**	0.15%
Operating Leases	**$1,500**	0.14%
Trip Charges - Transit	**$1,400**	0.13%
Uniforms	**$1,000**	0.09%
Unemployment Insurance	**$293**	0.03%
Dues & Fees	**$150**	0.01%

For the fiscal year, the "580 - Senior Center" budget is primarily allocated to Regular Salaries, which account for $472,959 or 43.91% of the total. Group Insurance follows with $209,552, representing 19.46%. Supplies for Kitchen & Food make up $195,000 or 18.1% of the budget. FICA and Retirement expenses are $36,181 (3.36%) and $35,934 (3.34%) respectively. Electricity costs are $30,000, comprising 2.79%, while Fuel & Lubricants are budgeted at $20,000 or 1.86%. Retirement - DB is allocated $10,087, which is 0.94%, and Supplies total $9,275, accounting for 0.86%. Longevity Pay is $7,050, making up 0.65% of the budget. There are 18 smaller categories not detailed in this summary.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	$356,733.94	$384,466.91	$385,771.06	$437,316.00	$472,959.00	8.15%
Allocated Salaries	-	-	$6,805.76	$6,835.00	$2,289.00	-66.51%
Overtime Salaries	$1,027.10	$3,509.69	$4,391.25	-	$5,000.00	-
Group Insurance	$134,141.13	$162,733.76	$200,531.06	$187,100.00	$209,552.00	12.00%
FICA	$20,385.98	$22,761.43	$23,141.30	$33,455.00	$36,181.00	8.15%
Medicare	$4,767.62	$5,323.23	$5,412.08	$6,341.00	$6,858.00	8.15%
Retirement	$29,365.21	$23,328.98	$32,070.01	$33,900.00	$35,934.00	6.00%
Retirement - DB	$6,379.21	$6,250.73	$6,986.25	$9,195.00	$10,087.00	9.70%
Unemployment Insurance	$327.14	$252.63	$259.27	$293.00	$293.00	0.00%
Workers Compensation	$2,015.09	$1,218.13	$919.08	$2,600.00	$2,860.00	10.00%
Longevity Pay	-	-	$6,300.00	$7,425.00	$7,050.00	-5.05%
Other Professional Fees	$3,663.33	$2,785.49	$7,436.65	$4,000.00	$4,000.00	0.00%
Maintenance Contracts	$3,366.72	$2,281.04	$1,105.08	$1,600.00	$1,600.00	0.00%
Operating Leases	$1,245.61	$1,655.92	$1,451.61	$1,500.00	$1,500.00	0.00%
Repairs - Autos	$1,594.31	$2,927.37	$2,098.55	$4,000.00	$4,000.00	0.00%
Repairs - Building & Grounds	$3,499.32	$3,282.54	$6,639.92	$1,000.00	-	-100.00%
Telephone	$2,011.50	$2,048.57	$1,734.36	$2,500.00	$2,000.00	-20.00%
Advertising	-	$135.00	-	-	-	-
Travel	$2,852.72	$7,001.89	$5,375.56	$5,000.00	-	-100.00%
Dues & Fees	$108.79	$100.00	$290.00	$150.00	$150.00	0.00%
Conferences & Training	$260.18	$335.00	-	$300.00	-	-100.00%
Miscellaneous	$1,259.33	$1,820.15	$13,193.45	$4,000.00	-	-100.00%
Trip Charges - Transit	$2,808.00	$3,973.39	$1,324.00	-	$1,400.00	-
Supplies	$21,663.50	$20,663.13	$39,716.53	$7,500.00	$9,275.00	23.67%
Supplies - Kitchen & Food	$135,303.39	$134,076.15	$279,617.19	$195,000.00	$195,000.00	0.00%
Water & Sewerage	$2,436.16	$4,111.38	$1,109.96	$3,000.00	$3,500.00	16.67%
Natural Gas	$2,477.73	$2,426.98	$2,219.88	$2,500.00	$3,000.00	20.00%
Electricity	$25,015.52	$25,998.72	$18,744.60	$28,000.00	$30,000.00	7.14%
Fuel & Lubricants	$21,123.18	$16,791.49	$16,135.67	$20,000.00	$20,000.00	0.00%
Tires & Batteries	$2,512.47	$1,607.24	$3,367.68	$1,600.00	$1,600.00	0.00%
Small Equipment	$20,577.53	-	$884.78	$5,000.00	$5,000.00	0.00%
Uniforms	-	-	-	$1,000.00	$1,000.00	0.00%
Transfers Out	-	-	$1,000,000.00	-	-	-
Senior Center Activity Fund	-	-	-	-	$5,000.00	-
Total Expenditures	**$808,921.71**	**$843,866.94**	**$2,075,032.59**	**$1,012,110.00**	**$1,077,088.00**	**6.42%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	11	11	11	11	11
Part-Time	-	-	-	-	-
Total Positions	11	11	11	11	11

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Personnel Summary

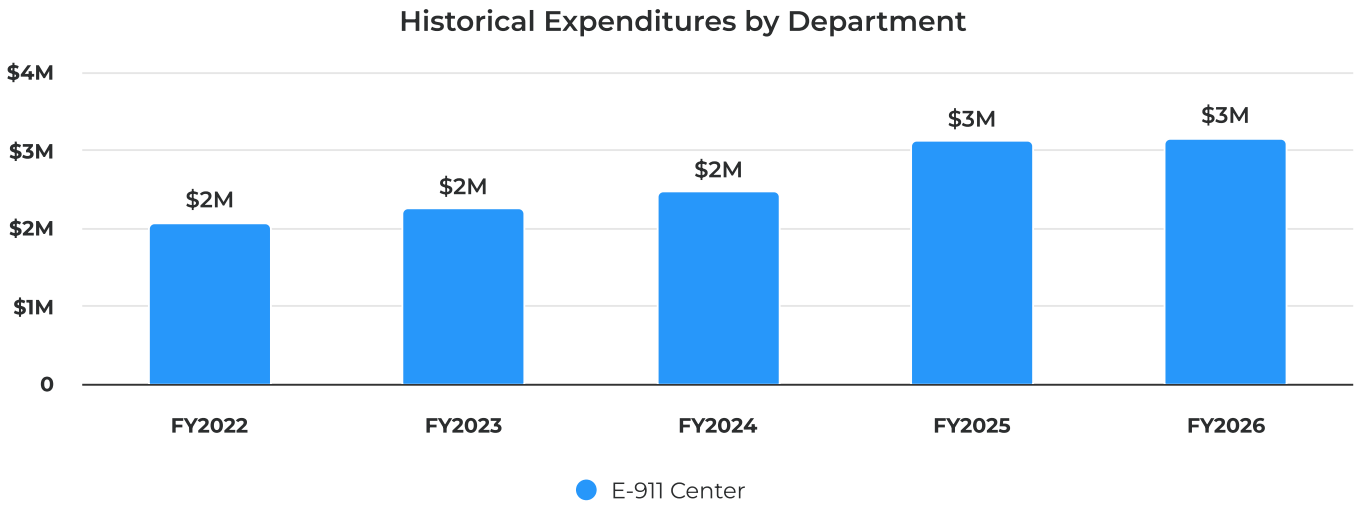
Summary of Goals

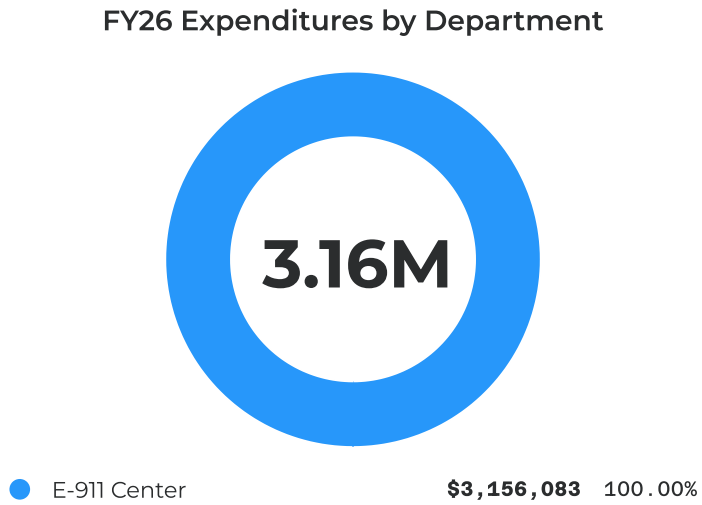
E-911 Center

The Jackson County E-911 Division is responsible for operating the county's Public Safety Answering Point, providing 24/7 access to emergency services through the universal 911 number. The division is staffed by a director, four shift supervisors, and twelve full-time communications officers, supported by approximately 20 part-time officers. The Jackson County Sheriff's Department also contributes additional communications personnel, ensuring seamless cooperation for timely and efficient emergency response.

Communications officers work rotating 12-hour shifts to answer emergency and non-emergency calls from landlines and cell phones. Acting as the first point of contact for the public during emergencies, they gather critical information, coordinate the dispatch of law enforcement, fire, and EMS resources, and play a vital role in protecting the safety and well-being of Jackson County residents and visitors.

Expenditures by Department

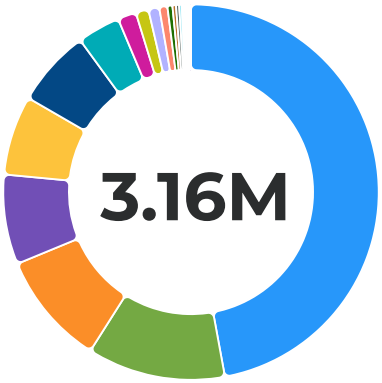




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
E-911 Center	$1,690,814.99	$3,109,979.00	$3,156,083.00	1.48%
Total Expenditures	**$1,690,814.99**	**$3,109,979.00**	**$3,156,083.00**	**1.48%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	**$1,486,634**	47.10%
Group Insurance	**$375,536**	11.90%
Telephone	**$307,976**	9.76%
Retirement - DB	**$244,114**	7.73%
Overtime Salaries	**$216,000**	6.84%
Maintenance Contracts	**$209,400**	6.63%
FICA	**$116,387**	3.69%
Electricity	**$50,000**	1.58%
Part-time Salaries	**$34,767**	1.10%
Allocated Salaries	**$29,806**	0.94%
Medicare	**$22,061**	0.70%
Supplies	**$13,500**	0.43%
Longevity Pay	**$9,375**	0.30%
Small Equipment	**$8,700**	0.28%
Travel	**$6,900**	0.22%
Conferences & Training	**$4,845**	0.15%
Uniforms	**$3,500**	0.11%
Operating Leases	**$3,500**	0.11%
Water & Sewerage	**$3,000**	0.10%
Retirement	**$2,862**	0.09%
Workers Compensation	**$2,310**	0.07%
Other Professional Fees	**$1,125**	0.04%
Dues & Fees	**$1,033**	0.03%
Fuel & Lubricants	**$1,000**	0.03%
Tires & Batteries	**$500**	0.02%
Repairs - Autos	**$500**	0.02%
Unemployment Insurance	**$452**	0.01%
Postage	**$300**	0.01%

For the fiscal year in the 590 - E-911 Fund, Regular Salaries account for $1.5 million, representing 47.1% of the total. Group Insurance follows with $375,536, or 11.9%. Telephone expenses are $307,976, making up 9.76%. Retirement - DB is $244,114, which is 7.73% of the total. Overtime Salaries amount to $216,000, or 6.84%, while Maintenance Contracts are $209,400, representing 6.63%. FICA expenses total $116,387, accounting for 3.69%. Electricity costs are $50,000, or 1.58%. Part-time Salaries are $34,767, making up 1.1%, and Allocated Salaries are $29,806, which is 0.94%. There are 18 smaller categories not listed here.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	$840,903.49	$940,415.72	$1,089,794.52	$1,357,263.00	$1,486,634.00	9.53%
Allocated Salaries	-	-	$21,125.52	$23,852.00	$29,806.00	24.96%
Part-time Salaries	$52,961.94	$46,377.16	$55,007.05	$136,731.00	$34,767.00	-74.57%
Overtime Salaries	$149,733.83	$182,928.17	$209,521.95	$170,798.00	$216,000.00	26.47%
Group Insurance	$241,296.62	$291,592.28	$340,802.24	$335,300.00	$375,536.00	12.00%
FICA	$61,386.77	$68,391.31	$79,970.19	$127,357.00	$116,387.00	-8.61%
Medicare	$14,356.57	$15,994.72	$18,702.70	$24,140.00	$22,061.00	-8.61%
Retirement	$750.00	$1,800.00	$2,695.00	$2,700.00	$2,862.00	6.00%
Retirement - DB	$153,607.25	$151,370.89	$169,086.23	$222,543.00	$244,114.00	9.69%
Unemployment Insurance	$633.39	$538.37	$645.42	$745.00	$452.00	-39.33%
Workers Compensation	$1,912.26	$842.11	$735.10	$2,100.00	$2,310.00	10.00%
Longevity Pay	-	-	$9,825.00	$11,100.00	$9,375.00	-15.54%
Other Professional Fees	$147.00	-	-	$1,000.00	$1,125.00	12.50%
Maintenance Contracts	$230,530.52	$172,502.85	$92,979.49	$250,000.00	$209,400.00	-16.24%
Operating Leases	$3,022.98	$3,202.62	$2,785.24	$3,500.00	$3,500.00	0.00%
Repairs - Autos	-	-	-	$500.00	$500.00	0.00%
Repairs - Building & Grounds	$399.82	$106.59	$1,153.22	$2,500.00	-	-100.00%
Rent	$4,614.72	$1,614.72	$941.92	$3,600.00	-	-100.00%
Insurance	$1,526.26	$1,996.31	$2,118.07	-	-	-
Postage	$167.02	$238.64	$269.43	$300.00	$300.00	0.00%
Telephone	$220,411.85	$211,418.32	$227,415.18	$300,000.00	$307,976.00	2.66%
Travel	-	$520.00	$1,191.72	$2,000.00	$6,900.00	245.00%
Dues & Fees	$347.00	$502.00	$645.76	$1,050.00	$1,033.00	-1.62%
Conferences & Training	$1,444.40	$1,823.04	$4,667.35	$10,000.00	$4,845.00	-51.55%
Miscellaneous	$7,394.85	$5,679.85	$7,809.74	$7,000.00	-	-100.00%
Supplies	$9,496.46	$8,488.85	$11,922.91	$9,000.00	$13,500.00	50.00%
Water & Sewerage	-	$4,569.57	$3,526.53	-	$3,000.00	-
Natural Gas	-	-	-	$3,000.00	-	-100.00%
Electricity	$60,181.33	$97,598.00	$99,650.34	$40,000.00	$50,000.00	25.00%
Fuel & Lubricants	$1,783.06	$1,941.37	$1,513.55	$2,000.00	$1,000.00	-50.00%
Tires & Batteries	-	-	$176.30	$300.00	$500.00	66.67%
Books & Periodicals	$82.50	$88.27	$95.00	$100.00	-	-100.00%
Small Equipment	$209.87	$7,160.35	$2,457.30	$7,000.00	$8,700.00	24.29%
Uniforms	$811.86	$1,080.07	$3,013.44	$2,500.00	$3,500.00	40.00%
Computer Hardware & Peripheral	$4,875.18	$22,108.17	$6,249.76	$50,000.00	-	-100.00%
Machinery & Equipment	-	$7,783.26	-	-	-	-
Total Expenditures	**$2,064,988.80**	**$2,250,673.58**	**$2,468,493.17**	**$3,109,979.00**	**$3,156,083.00**	**1.48%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	27	27	27	27	27
Part-Time	1	1	1	1	1
Total Positions	28	28	28	28	28

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Personnel Summary

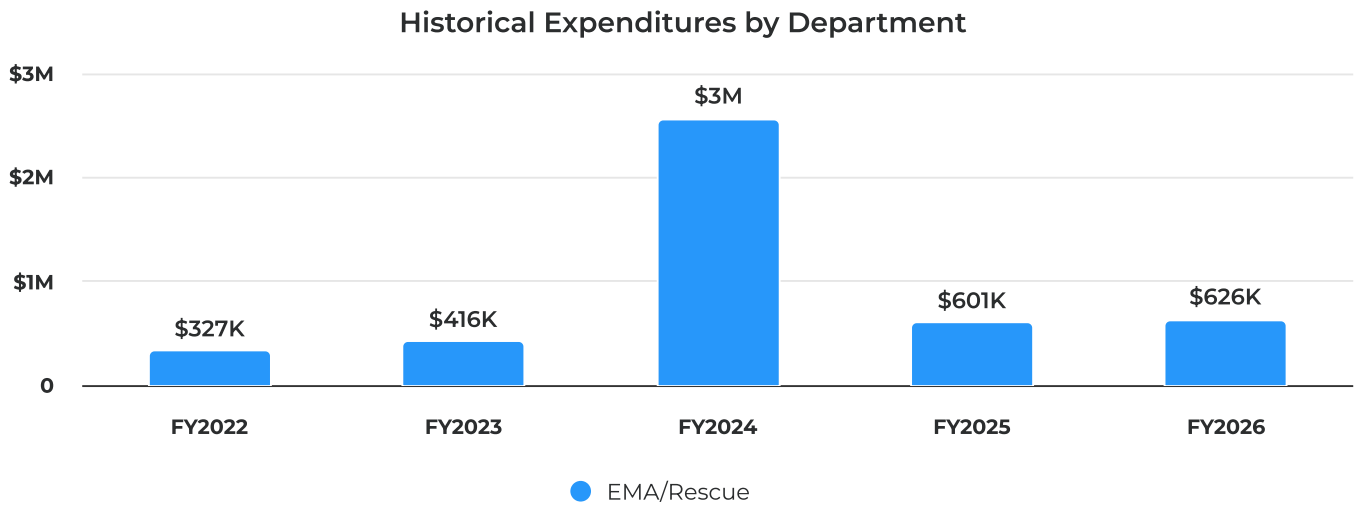
Summary of Goals

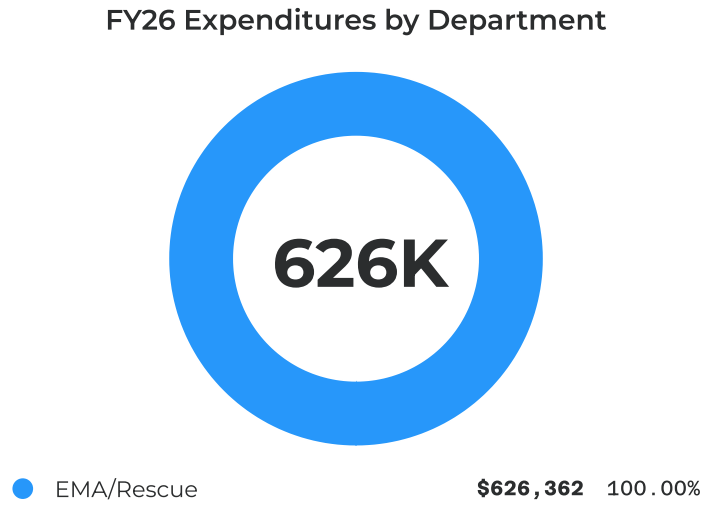
Emergency Management Agency (EMA)

The Jackson County Emergency Management Agency (EMA) / Office of Homeland Security (OHS) coordinates the county's efforts in mitigation, preparedness, response, and recovery from disasters and major emergencies. Originally focused on Civil Defense and nuclear preparedness, the agency now employs an "all-hazards" approach to emergency planning, addressing incidents of any nature. As a division of the Jackson County Department of Emergency Services, EMA/OHS operates under the authority of the Board of Commissioners.

Jackson County EMA/OHS serves as the county's liaison with state and federal agencies, including the Georgia Emergency Management / Office of Homeland Security and the Federal Emergency Management Agency (FEMA). Through these partnerships, the agency helps the county qualify for federal disaster assistance, individual assistance programs, and funding opportunities to support preparedness and recovery efforts. Staff members meet state-mandated training requirements, ensuring the county maintains eligibility for federal and state resources to protect residents and respond effectively to emergencies.

Expenditures by Department

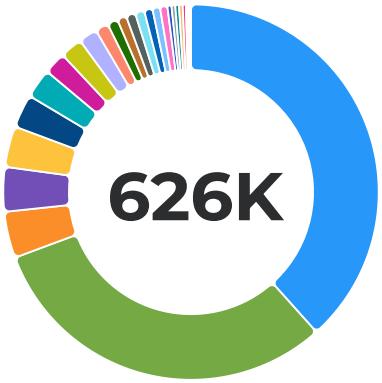




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
EMA/Rescue	$452,733.86	$601,021.00	$626,362.00	4.22%
Total Expenditures	**$452,733.86**	**$601,021.00**	**$626,362.00**	**4.22%**

FY2025 - FY2026 Graphical Comparison



Regular Salaries	**$240,336**	38.37%
Maintenance Contracts	**$193,900**	30.96%
Part-time Salaries	**$25,000**	3.99%
FICA	**$24,034**	3.84%
Group Insurance	**$22,064**	3.52%
Fuel & Lubricants	**$18,000**	2.87%
Rent	**$16,000**	2.55%
Tires & Batteries	**$12,000**	1.92%
Supplies	**$12,000**	1.92%
Retirement - DB	**$10,086**	1.61%
Other Professional Fees	**$7,000**	1.12%
Allocated Salaries	**$5,761**	0.92%
Small Equipment - Radios	**$5,000**	0.80%
Conferences & Training	**$5,000**	0.80%
Telephone	**$5,000**	0.80%
Medicare	**$4,556**	0.73%
Small Equipment	**$4,000**	0.64%
Travel	**$4,000**	0.64%
Retirement	**$2,226**	0.36%
Electricity	**$2,000**	0.32%
Repairs - Autos	**$2,000**	0.32%
Longevity Pay	**$1,950**	0.31%
Uniforms	**$1,700**	0.27%
Water & Sewerage	**$1,000**	0.16%
Workers Compensation	**$770**	0.12%
Natural Gas	**$750**	0.12%
Unemployment Insurance	**$129**	0.02%
Dues & Fees	**$100**	0.02%

For the fiscal year in the 600 - Emergency Management Agency (EMA) Fund, Regular Salaries account for $240,336, representing 38.37% of the total. Maintenance Contracts follow with $193,900, or 30.96%. Part-time Salaries contribute $25,000, which is 3.99%, and FICA is $24,034, making up 3.84%. Group Insurance amounts to $22,064, or 3.52%, while Fuel & Lubricants total $18,000, representing 2.87%. Rent is $16,000, accounting for 2.55%. Supplies and Tires & Batteries each contribute $12,000, both at 1.92%. Retirement - DB is $10,086, comprising 1.61% of the total. There are 18 smaller categories not listed here.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	$145,280.87	$218,147.75	$168,830.72	$241,659.00	$240,336.00	-0.55%
Allocated Salaries	-	-	$412.10	$5,172.00	$5,761.00	11.39%
Part-time Salaries	-	$3,705.21	$19,045.36	$15,000.00	$25,000.00	66.67%
Group Insurance	$14,193.92	$17,152.48	$20,053.10	$19,700.00	$22,064.00	12.00%
FICA	$8,665.76	$13,042.27	$9,912.20	$19,635.00	$24,034.00	22.40%
Medicare	$2,026.67	$3,050.21	$2,318.15	$3,722.00	$4,556.00	22.41%
Retirement	$4,124.50	$4,440.24	$1,023.68	$2,100.00	$2,226.00	6.00%
Retirement - DB	$6,379.21	$6,250.73	$6,986.25	$9,195.00	$10,086.00	9.69%
Tuition Reimbursements	-	$1,589.00	-	-	-	-
Unemployment Insurance	$54.15	$79.14	$59.61	$213.00	$129.00	-39.44%
Workers Compensation	$555.17	$330.89	$245.03	$700.00	$770.00	10.00%
Longevity Pay	-	-	$1,800.00	$675.00	$1,950.00	188.89%
Other Professional Fees	$13,622.35	$7,910.00	$8,806.82	$30,000.00	$7,000.00	-76.67%
Maintenance Contracts	$51,498.47	$45,831.88	$217,412.46	$151,000.00	$193,900.00	28.41%
Operating Leases	-	$12,000.00	$6,000.00	$12,000.00	-	-100.00%
Repairs - Autos	$2,923.56	$3,635.02	$6,717.69	$3,500.00	$2,000.00	-42.86%
Repairs - Building & Grounds	-	$2,617.00	$8,048.28	$15,000.00	-	-100.00%
Repairs - Others	$6,805.31	$5,043.65	$19,957.75	$5,000.00	-	-100.00%
Rent	-	-	-	$16,000.00	$16,000.00	0.00%
Insurance	$10,523.00	$11,613.13	$12,919.97	-	-	-
Postage	-	$35.91	-	$100.00	-	-100.00%
Telephone	$3,615.78	$6,557.70	$5,958.75	$5,000.00	$5,000.00	0.00%
Travel	$1,820.07	$3,382.85	$4,121.56	$4,000.00	$4,000.00	0.00%
Dues & Fees	$435.70	$527.00	$113.00	$100.00	$100.00	0.00%
Conferences & Training	$4,011.40	$6,672.09	$3,090.55	$4,000.00	$5,000.00	25.00%
Miscellaneous	$25.12	-	$343.19	$500.00	-	-100.00%
Supplies	$12,427.94	$12,058.57	$13,911.20	$9,000.00	$12,000.00	33.33%
Water & Sewerage	-	$1,661.67	$1,213.27	$1,000.00	$1,000.00	0.00%
Natural Gas	$894.55	$965.46	$1,205.49	$750.00	$750.00	0.00%
Electricity	$2,557.96	$2,570.66	$2,604.25	$2,000.00	$2,000.00	0.00%
Fuel & Lubricants	$9,821.96	$8,632.10	$14,444.23	$8,000.00	$18,000.00	125.00%
Tires & Batteries	$3,083.47	$3,215.35	$2,256.90	$2,000.00	$12,000.00	500.00%
Books & Periodicals	-	-	$126.34	$200.00	-	-100.00%
Small Equipment	$20,384.67	$12,370.19	$29,443.40	$12,500.00	$4,000.00	-68.00%
Small Equipment - Radios	-	-	$276,443.50	-	$5,000.00	-
Uniforms	$1,390.59	$1,401.34	$1,169.33	$1,600.00	$1,700.00	6.25%
Transfers Out	-	-	$1,693,000.00	-	-	-
Total Expenditures	**$327,122.15**	**$416,489.49**	**$2,559,994.13**	**$601,021.00**	**$626,362.00**	**4.22%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	2	2	2	2	2
Part-Time	4	4	4	4	4
Total Positions	6	6	6	6	6

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Personnel Summary

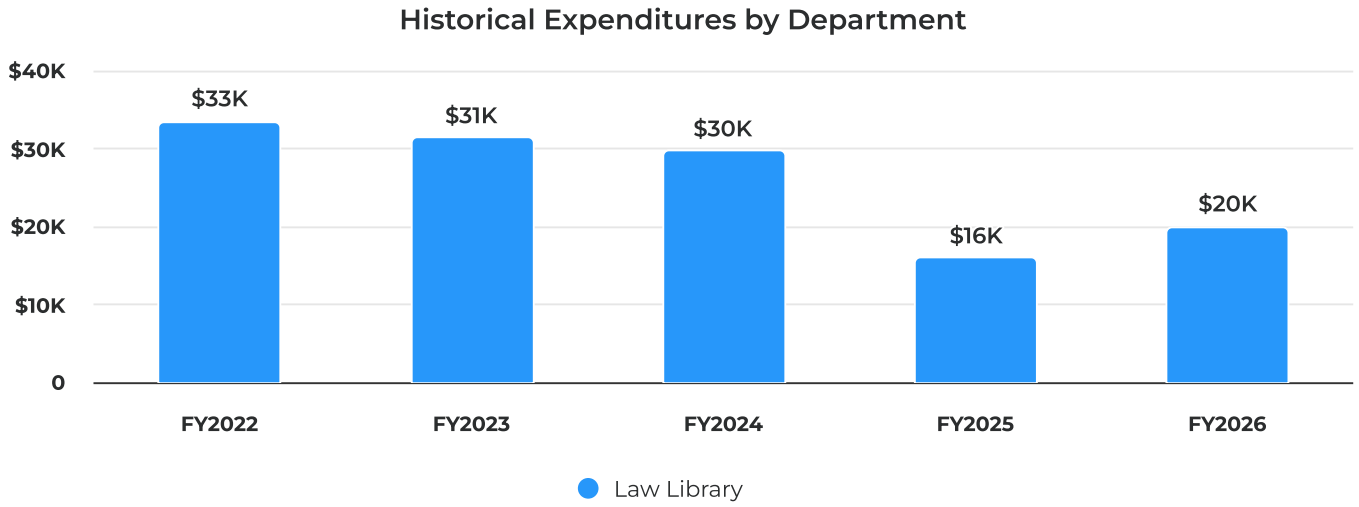
Summary of Goals

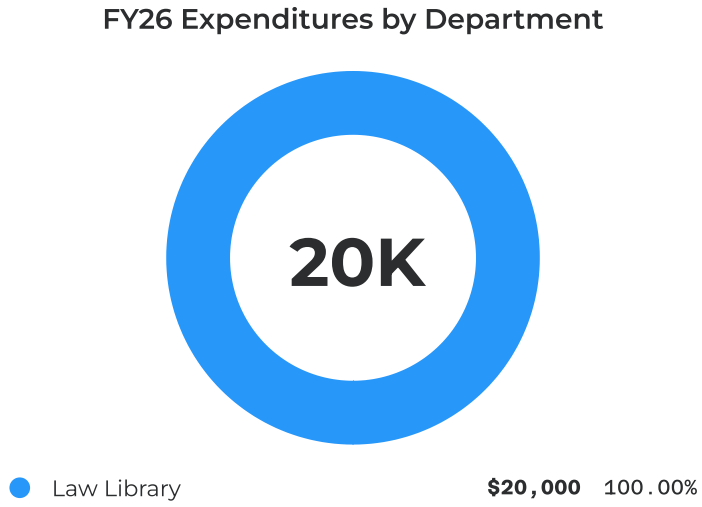
Law Library

The Jackson County Law Library provides access to legal resources and research materials for the public, attorneys, and county officials. It offers books, legal databases, and reference materials covering local, state, and federal law, supporting legal research, self-representation, and informed decision-making.

The library also provides guidance on how to access and use legal resources, helping residents navigate the legal system while promoting education, transparency, and access to justice within Jackson County.

Expenditures by Department





Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Law Library	$10,756.67	$16,000.00	$20,000.00	25.00%

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Total Expenditures	**$10,756.67**	**$16,000.00**	**$20,000.00**	**25.00%**

FY2025 - FY2026 Graphical Comparison



Supplies **$20,000** 100.00%

For the fiscal year in the 720 - Law Library Fund, the Supplies category accounts for $20,000, representing 100% of the total.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Supplies	$33,444.46	$31,395.99	$29,710.28	$16,000.00	$20,000.00	25.00%
Total Expenditures	**$33,444.46**	**$31,395.99**	**$29,710.28**	**$16,000.00**	**$20,000.00**	**25.00%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	-	-	-	-	-
Part-Time	-	-	-	-	-
Total Positions	-	-	-	-	-

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Personnel Summary

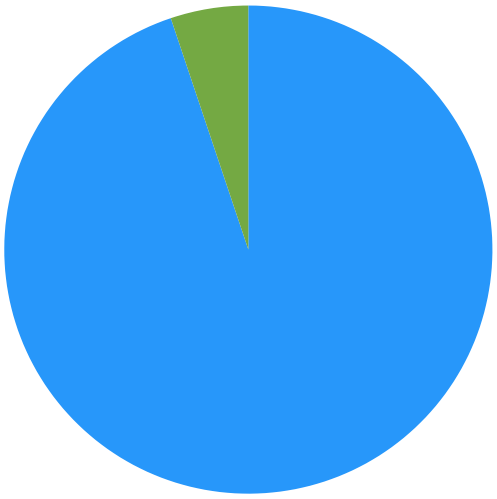
Summary of Goals

Enterprise Funds

Enterprise Funds are used to account for activities that receive significant support for fees and charges. Jackson County has one enterprise fund:

- Transfer Station
- Airport Authority

Enterprise Funds



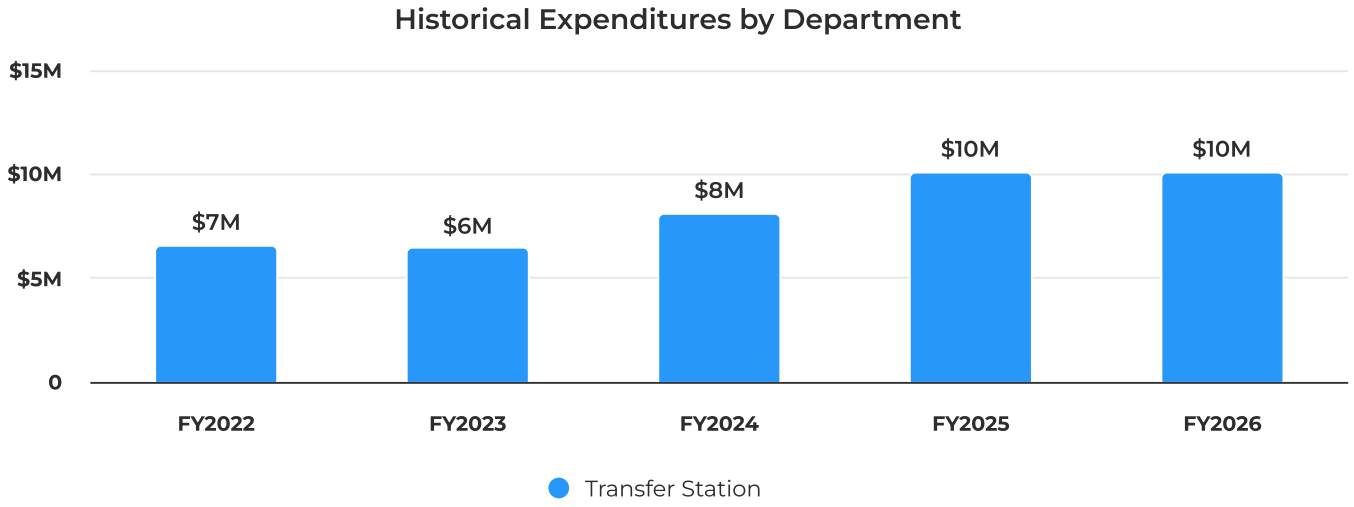
Transfer Station **(Budgeted) $10,100,000** (94.86%)
Airport Authority **(Budgeted) $547,671** (5.14%)

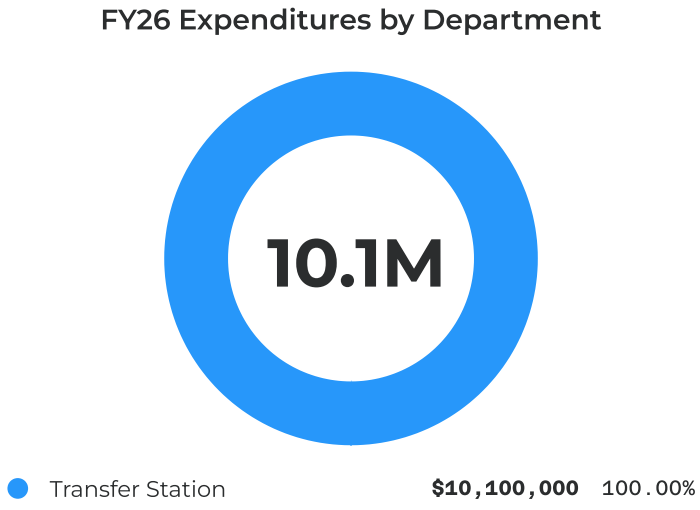
Transfer Station

The Jackson County Solid Waste Department is responsible for the collection, management, and environmentally responsible disposal of waste throughout the county. Its mission is to provide efficient, safe, and reliable waste services while ensuring that all customers who use county facilities receive the highest level of service.

The department manages residential and commercial waste, recycling programs, and county-operated disposal sites, emphasizing sustainability, environmental stewardship, and operational efficiency to protect public health and maintain a clean, safe community.

Expenditures by Department

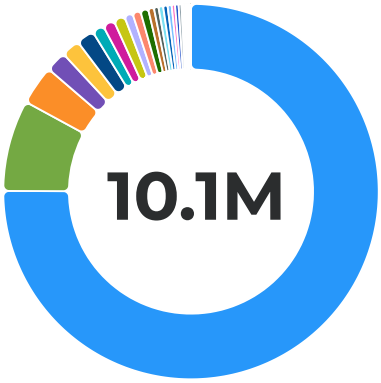




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Transfer Station	$7,739,962.49	$10,099,072.00	$10,100,000.00	0.01%
Total Expenditures	**$7,739,962.49**	**$10,099,072.00**	**$10,100,000.00**	**0.01%**

FY2025 - FY2026 Graphical Comparison



Other Professional Fees	$7,580,000	75.05%
Regular Salaries	$795,315	7.87%
Transfers Out	$342,256	3.39%
Part-time Salaries	$181,538	1.80%
Overtime Salaries	$160,000	1.58%
Group Insurance	$154,672	1.53%
Maintenance Contracts	$102,400	1.01%
Principal - Capital Lease	$102,147	1.01%
Allocated Salaries	$96,789	0.96%
FICA	$74,729	0.74%
Fuel & Lubricants	$70,000	0.69%
Repairs - Others	$70,000	0.69%
Keep Jackson County Beautiful	$50,000	0.50%
Closure/Post Monitoring	$40,000	0.40%
Tires & Batteries	$40,000	0.40%
Retirement	$38,160	0.38%
Scrap Tire Cleanup Program	$35,000	0.35%
Retirement - DB	$30,531	0.30%
Bad Debts	$30,000	0.30%
Electricity	$25,000	0.25%
Supplies	$15,000	0.15%
Repairs - Building & Grounds	$15,000	0.15%
Medicare	$14,164	0.14%
Small Equipment	$6,000	0.06%
Water & Sewerage	$5,000	0.05%
Longevity Pay	$4,725	0.05%
Telephone	$4,300	0.04%
Conferences & Training	$4,000	0.04%
Workers Compensation	$3,850	0.04%
Repairs - Autos	$2,500	0.02%
Uniforms	$2,000	0.02%
Dues & Fees	$1,900	0.02%
Operating Leases	$1,500	0.01%
Travel	$800	0.01%
Unemployment Insurance	$424	0.00%
Postage	$300	0.00%

For the fiscal year in the "360 - Transfer Station" category, Other Professional Fees account for the largest portion at $7.6 million, representing 75.05% of the total. Regular Salaries follow with $795,315, making up 7.87%. Transfers Out contribute

$342,256 or 3.39%, while Part-time Salaries are $181,538, which is 1.8%. Overtime Salaries amount to $160,000, comprising 1.58%, and Group Insurance is $154,672, or 1.53%. Maintenance Contracts and Principal - Capital Lease are nearly equal, at $102,400 and $102,147 respectively, each representing about 1.01%. Allocated Salaries total $96,789, or 0.96%, and FICA is $74,729, accounting for 0.74%. There are an additional 26 smaller categories not listed here.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	$436,218.57	$540,248.06	$658,599.55	$739,507.00	$795,315.00	7.55%
Allocated Salaries	-	-	$72,367.10	$92,632.00	$96,789.00	4.49%
Part-time Salaries	$39,618.82	$40,328.96	$33,145.06	$110,631.00	$181,538.00	64.09%
Overtime Salaries	$85,693.86	$105,504.67	$154,893.17	$88,452.00	$160,000.00	80.89%
Group Insurance	$99,357.45	$120,067.41	$140,371.76	$138,100.00	$154,672.00	12.00%
FICA	$32,667.98	$39,952.59	$51,798.41	$71,802.00	$74,729.00	4.08%
Medicare	$7,640.15	$9,343.78	$12,114.21	$13,610.00	$14,164.00	4.07%
Retirement	$20,370.49	$22,217.54	$30,861.50	$36,000.00	$38,160.00	6.00%
Retirement - DB	$19,238.88	$18,933.12	$21,147.60	$27,834.00	$30,531.00	9.69%
Unemployment Insurance	$398.96	$340.85	$454.36	$479.00	$424.00	-11.48%
Workers Compensation	$2,868.38	$1,518.31	$1,225.17	$3,500.00	$3,850.00	10.00%
Longevity Pay	-	-	$6,300.00	$5,625.00	$4,725.00	-16.00%
Legal	$6,449.18	$4,450.92	-	-	-	-
Other Professional Fees	$5,081,859.64	$5,228,000.39	$6,309,054.06	$7,500,000.00	$7,580,000.00	1.07%
Maintenance Contracts	$9,095.91	$5,534.74	$18,172.14	$20,000.00	$102,400.00	412.00%
Operating Leases	$1,372.81	$1,550.14	$1,497.13	$1,400.00	$1,500.00	7.14%
Repairs - Autos	$24,135.19	$3,782.33	$25,831.43	$5,000.00	$2,500.00	-50.00%
Repairs - Building & Grounds	$20,232.53	$53,374.74	$12,262.20	$15,000.00	$15,000.00	0.00%
Repairs - Others	$38,578.81	$28,759.53	$167,558.48	$50,000.00	$70,000.00	40.00%
Postage	-	$8.56	-	$300.00	$300.00	0.00%
Telephone	$2,840.47	$3,018.65	$3,626.45	$3,000.00	$4,300.00	43.33%
Advertising	-	$180.00	-	-	-	-
Travel	-	$425.75	$534.25	$800.00	$800.00	0.00%
Dues & Fees	$530.00	-	$1,022.29	$1,700.00	$1,900.00	11.76%
Credit Card Processing Fees	$15,110.77	$19,405.43	$25,081.19	$10,000.00	-	-100.00%
Conferences & Training	$515.95	$3,204.00	$3,037.00	$4,000.00	$4,000.00	0.00%
Scrap Tire Cleanup Program	$29,337.00	$29,778.00	$33,969.50	$35,000.00	$35,000.00	0.00%
Keep Jackson County Beautiful	-	-	-	-	$50,000.00	-
Supplies	$9,756.59	$10,140.10	$17,074.06	$12,000.00	$15,000.00	25.00%
Water & Sewerage	$460.37	$5,535.88	$4,319.50	$3,500.00	$5,000.00	42.86%
Electricity	$22,948.04	$21,953.77	$20,610.40	$22,000.00	$25,000.00	13.64%
Fuel & Lubricants	$73,691.91	$53,053.96	$55,594.59	$60,000.00	$70,000.00	16.67%
Tires & Batteries	$12,406.01	$39,736.33	$11,142.33	$50,000.00	$40,000.00	-20.00%
Small Equipment	$14,536.64	$8,977.89	$7,655.75	$15,200.00	$6,000.00	-60.53%
Uniforms	$1,082.46	$725.95	$1,899.85	$2,000.00	$2,000.00	0.00%
Property	$130,408.11	-	-	-	-	-
Capital Assets - Buildings	-	-	-	$500,000.00	-	-100.00%
Capital Assets - Autos	$296,942.00	-	-	$40,000.00	-	-100.00%
Machinery & Equipment	-	-	-	$420,000.00	-	-100.00%
Depreciation Exp - Bld & Impr	$31,129.39	$31,130.00	$31,129.39	-	-	-
Depreciation Exp - M&E	$45,479.95	$77,945.57	$85,407.00	-	-	-
Depreciation Exp - Vehicles	$25,916.55	$25,916.91	$31,368.61	-	-	-
Depreciation Exp - Land Impr	$280.92	$281.00	$280.92	-	-	-

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Depreciation Exp - Infrastruct	-	-	$94,948.24	-	-	-
Closure/Post Monitoring	-$34,334.26	-$27,395.34	-$33,452.22	-	$40,000.00	-
Bad Debts	-$10,580.50	-$4,896.18	$9,167.73	-	$30,000.00	-
Loss on Disposition - M&E	-	-$71,794.26	-	-	-	-
Principal - Capital Lease	-	-	-	-	$102,147.00	-
Interest - Capital Lease	$20.76	-	$4,410.55	-	-	-
Transfers Out	-	-	-	-	$342,256.00	-
Total Expenditures	**$6,594,276.74**	**$6,451,240.05**	**$8,126,480.71**	**$10,099,072.00**	**$10,100,000.00**	**0.01%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	15	15	15	15	15
Part-Time	7	7	7	7	7
Total Positions	22	22	22	22	22

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Personnel Summary

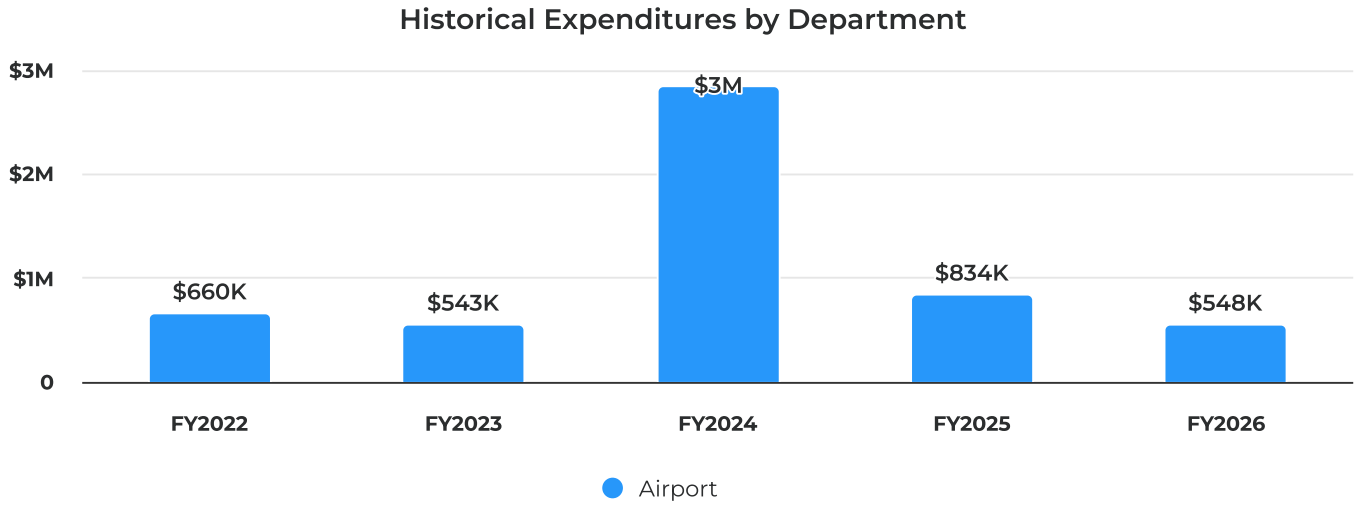
Summary of Goals

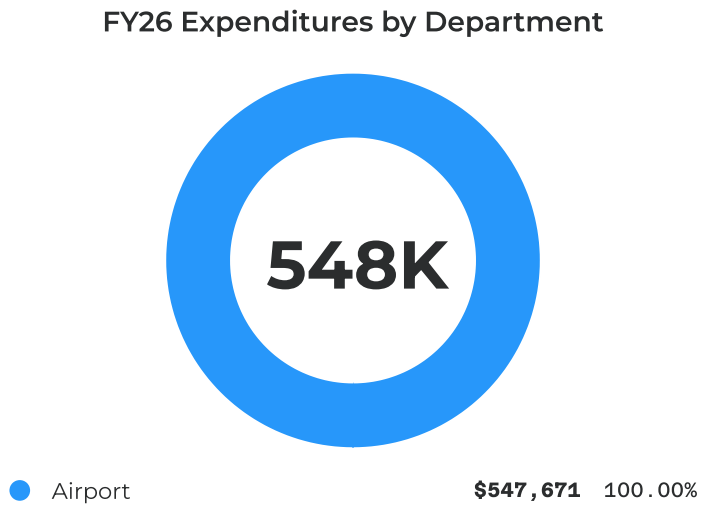
Airport Authority

The Jackson County Airport serves as the “air door” to the community, supporting both local and regional travel and commerce. As Jackson County experiences accelerated growth, the airport is evolving to meet increasing demand and to support the county’s next phase of economic expansion.

Strategically located near I-85 and just outside of Atlanta’s Class “B” airspace, the airport occupies a prime geographic and economic position. The Airport Authority manages the facility to ensure safe, efficient, and accessible air services, fostering economic development, business growth, and connectivity for the community.

Expenditures by Department

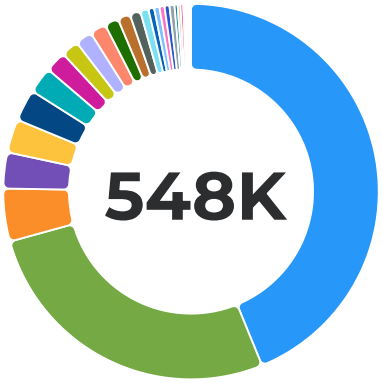




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Airport	$396,094.54	$834,192.00	$547,671.00	-34.35%
Total Expenditures	**$396,094.54**	**$834,192.00**	**$547,671.00**	**-34.35%**

FY2025 - FY2026 Graphical Comparison



Cost of Goods Sold	$240,000	43.82%
Regular Salaries	$147,224	26.88%
Accounting & Auditing	$25,000	4.56%
Electricity	$17,000	3.10%
Part-time Salaries	$15,750	2.88%
Repairs - Building & Grounds	$15,000	2.74%
FICA	$12,468	2.28%
Repairs - Others	$10,000	1.83%
Retirement	$8,162	1.49%
Allocated Salaries	$7,995	1.46%
Maintenance Contracts	$7,640	1.39%
Small Equipment	$6,500	1.19%
Insurance	$6,000	1.10%
Supplies	$5,000	0.91%
Other Professional Fees	$3,900	0.71%
Sales Tax Expense	$2,750	0.50%
Water & Sewerage	$2,500	0.46%
Fuel & Lubricants	$2,400	0.44%
Medicare	$2,363	0.43%
Telephone	$2,300	0.42%
Advertising	$1,500	0.27%
Travel	$1,300	0.24%
Operating Leases	$1,300	0.24%
Longevity Pay	$900	0.16%
Conferences & Training	$750	0.14%
Dues & Fees	$600	0.11%
Tires & Batteries	$500	0.09%
Repairs - Autos	$500	0.09%
Workers Compensation	$220	0.04%
Postage	$100	0.02%
Unemployment Insurance	$49	0.01%

For the fiscal year in the "520 - Airport Authority" category, Cost of Goods Sold accounts for $240,000, representing 43.82% of the total. Regular Salaries follow with $147,224, or 26.88%. Accounting & Auditing expenses are $25,000, making up 4.56%, while Electricity costs are $17,000, which is 3.1% of the total. Part-time Salaries amount to $15,750, or 2.88%, and Repairs for Building & Grounds are $15,000, comprising 2.74%. FICA expenses total $12,468, representing 2.28%, and Repairs for other categories are $10,000, or 1.83%. Retirement costs are $8,162, accounting for 1.49%, and Allocated Salaries are $7,995, which is 1.46%. There are an additional 21 smaller categories not listed here.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Regular Salaries	$82,015.13	$89,609.87	$95,862.52	$96,042.00	$147,224.00	53.29%
Allocated Salaries	-	-	$7,017.92	$5,123.00	$7,995.00	56.06%
Part-time Salaries	-	-	-	$40,000.00	$15,750.00	-60.63%
FICA	$5,045.48	$5,417.06	$5,819.49	$8,552.00	$12,468.00	45.79%
Medicare	$1,180.07	$1,266.89	$1,361.01	$1,621.00	$2,363.00	45.77%
Retirement	$5,685.24	$6,102.61	$7,326.45	$7,700.00	$8,162.00	6.00%
Unemployment Insurance	$27.02	$25.14	$18.33	$54.00	$49.00	-9.26%
Workers Compensation	$215.90	$127.56	$81.68	$200.00	$220.00	10.00%
Longevity Pay	-	-	$825.00	$750.00	$900.00	20.00%
Legal	$24,778.38	-	-	$2,500.00	-	-100.00%
Other Professional Fees	$10,117.00	-$689.00	$83,352.70	$4,600.00	$3,900.00	-15.22%
Maintenance Contracts	$6,803.44	$6,247.37	$5,134.78	$7,500.00	$7,640.00	1.87%
Operating Leases	$1,265.28	$1,552.65	$1,301.78	$1,300.00	$1,300.00	0.00%
Accounting & Auditing	-	$10,000.00	-	-	$25,000.00	-
Land Improvements	-	-	$1,374,603.17	-	-	-
Repairs - Autos	$363.96	$879.06	$4,166.94	$3,000.00	$500.00	-83.33%
Repairs - Building & Grounds	$17,352.20	$16,258.52	$11,359.30	$15,000.00	$15,000.00	0.00%
Repairs - Others	$5,433.99	$15,822.75	$10,598.34	$10,000.00	$10,000.00	0.00%
Insurance	$7,740.74	$8,037.50	$8,050.00	-	$6,000.00	-
Postage	-	$12.00	$13.60	$100.00	$100.00	0.00%
Telephone	$1,837.56	$1,479.60	$1,179.46	$2,300.00	$2,300.00	0.00%
Advertising	$713.75	$1,097.14	$999.19	$1,500.00	$1,500.00	0.00%
Travel	-	$1,253.80	-	$1,200.00	$1,300.00	8.33%
Dues & Fees	$300.00	$403.00	$300.00	$600.00	$600.00	0.00%
Credit Card Processing Fees	$8,047.17	$10,569.72	$10,883.27	$8,000.00	-	-100.00%
Conferences & Training	-	$750.00	-	$750.00	$750.00	0.00%
Miscellaneous	-	$35.00	$25.00	$100.00	-	-100.00%
Sales Tax Expense	-	$959.02	$1,474.24	$2,500.00	$2,750.00	10.00%
Supplies	$3,198.45	$3,222.07	$6,745.96	$4,000.00	$5,000.00	25.00%
Water & Sewerage	$919.51	$1,682.63	$1,734.83	$2,000.00	$2,500.00	25.00%
Electricity	$15,790.23	$16,445.29	$16,228.79	$17,000.00	$17,000.00	0.00%
Fuel & Lubricants	$1,624.39	$2,360.90	$3,230.01	$2,400.00	$2,400.00	0.00%
Tires & Batteries	$437.32	$62.09	$1,231.61	$500.00	$500.00	0.00%
Other	-	-	-	$500.00	-	-100.00%
Small Equipment	$403.92	$2,950.43	$299.99	$6,000.00	$6,500.00	8.33%
Special Road Paving Projects	$82,832.27	-$82,832.27	-	-	-	-
Capital Assets - Autos	-	-	-	$40,000.00	-	-100.00%
Computer Hardware & Peripheral	$73.98	$179.00	$199.00	$800.00	-	-100.00%
Machinery & Equipment	-	-	-	$100,000.00	-	-100.00%
Infrastructure	-	-	-	$200,000.00	-	-100.00%
Construction In Progress	-	$1,052.28	-	-	-	-
Cost of Goods Sold	$194,760.61	$280,603.77	$284,017.55	$240,000.00	$240,000.00	0.00%
Depreciation Exp - Bld & Impr	$40,863.48	$33,835.72	$33,835.72	-	-	-
Depreciation Exp - M&E	$11,822.60	$11,822.60	$12,679.27	-	-	-
Depreciation Exp - Vehicles	$4,200.00	$4,200.00	$63,065.75	-	-	-

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Depreciation Exp - Land Impr	-	-	$687,301.59	-	-	-
Depreciation Exp - Infrastruct	$123,747.53	$90,288.82	$66,092.33	-	-	-
City of Jefferson	-	-	$44,542.50	-	-	-
Interest - Capital Lease	$14.10	-	-	-	-	-
Total Expenditures	**$659,610.70**	**$543,090.59**	**$2,852,959.07**	**$834,192.00**	**$547,671.00**	**-34.35%**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	1	1	1	2	2
Part-Time	1	1	1	1	1
Total Positions	2	2	2	3	3

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Personnel Summary

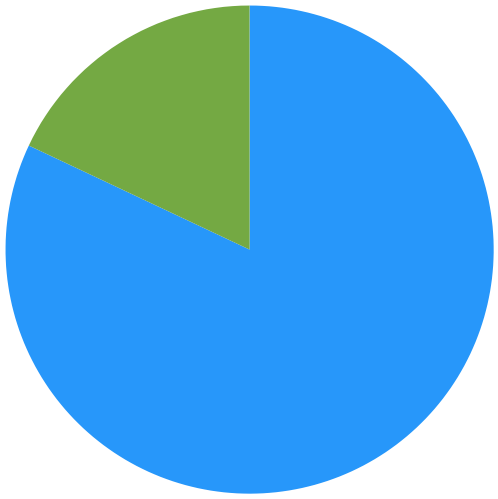
Summary of Goals

Internal Service Funds

Internal Service Funds are a type of proprietary fund used by governments to account for activities that provide goods or services internally—primarily to other departments or agencies within the same government—on a cost-reimbursement basis.

- Fuel Depot
- Health Insurance Fund

Internal Service Funds



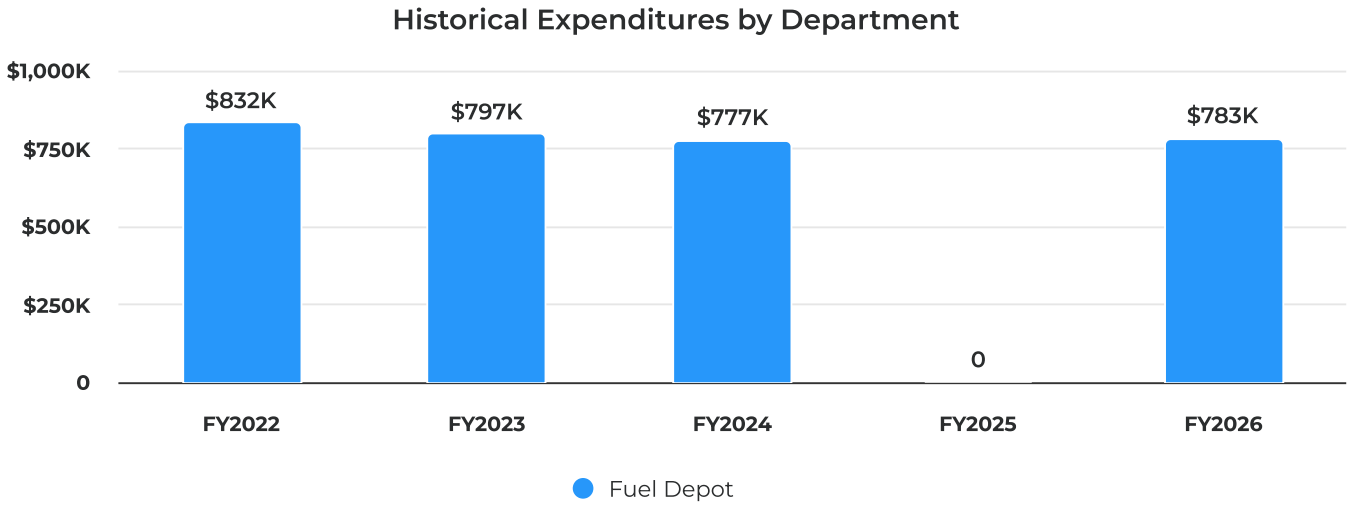
Health Insurance Fund **(Budgeted) $3,568,452** (82.02%)
Fuel Depot **(Budgeted) $782,500** (17.98%)

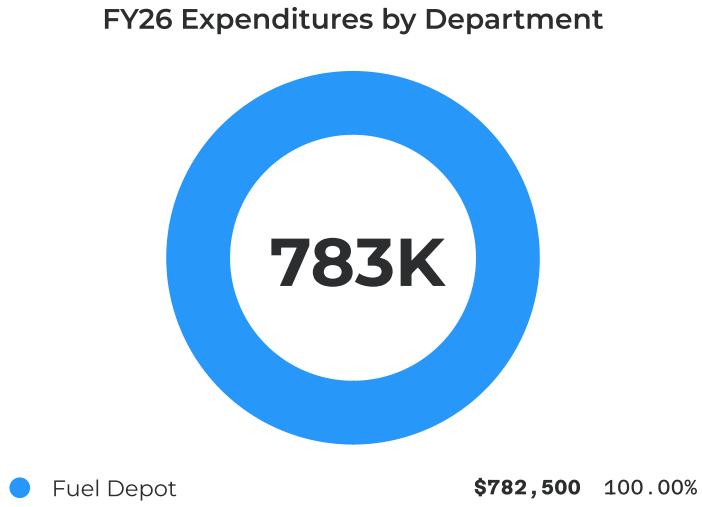
Fuel Depot

The Jackson County Fuel Depot Internal Service Fund manages the procurement, storage, and distribution of fuel for county-owned vehicles and equipment. This fund operates as an internal service, providing fuel at cost to county departments while tracking usage, costs, and efficiency.

The purpose of the fund is to centralize fuel management, promote cost-effective operations, ensure accountability, and support the county's fleet and equipment needs in a reliable and sustainable manner.

Expenditures by Department



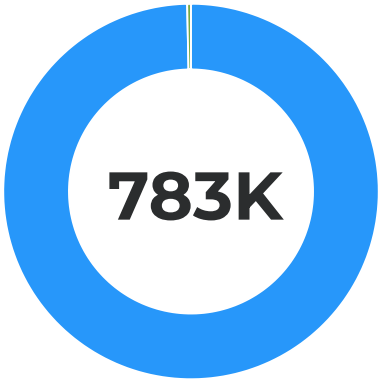


Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Fuel Depot	$338,291.60	-	$782,500.00	-

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Total Expenditures	**$338,291.60**	**-**	**$782,500.00**	**-**

FY2025 - FY2026 Graphical Comparison



Other	**$780,000**	99.68%
Supplies	**$2,500**	0.32%

For the fiscal year 2025 to 2026, the category "Other" comprises $780,000, representing 99.68% of the total for the 510 - Fuel Depot. The category "Supplies" accounts for $2,500, which is 0.32% of the total.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
Maintenance Contracts	$1,821.50	$1,226.00	-	-	-	-
Repairs - Others	$1,570.47	$2,974.85	$4,515.03	-	-	-
Supplies	$1,506.00	$1,398.00	$2,399.40	-	$2,500.00	-
Fuel & Lubricants	$909.88	-	-	-	-	-
Other	$826,223.97	$791,389.44	$769,768.60	-	$780,000.00	-
Total Expenditures	**$832,031.82**	**$796,988.29**	**$776,683.03**	**-**	**$782,500.00**	**-**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	-	-	-	-	-
Part-Time	-	-	-	-	-
Total Positions	-	-	-	-	-

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Personnel Summary

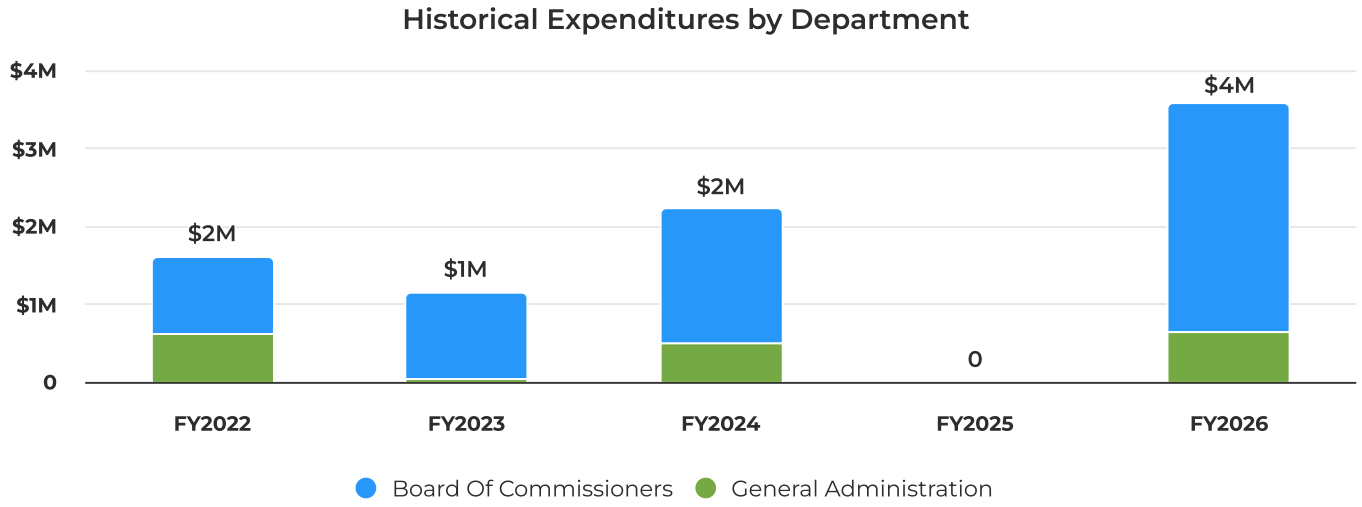
Summary of Goals

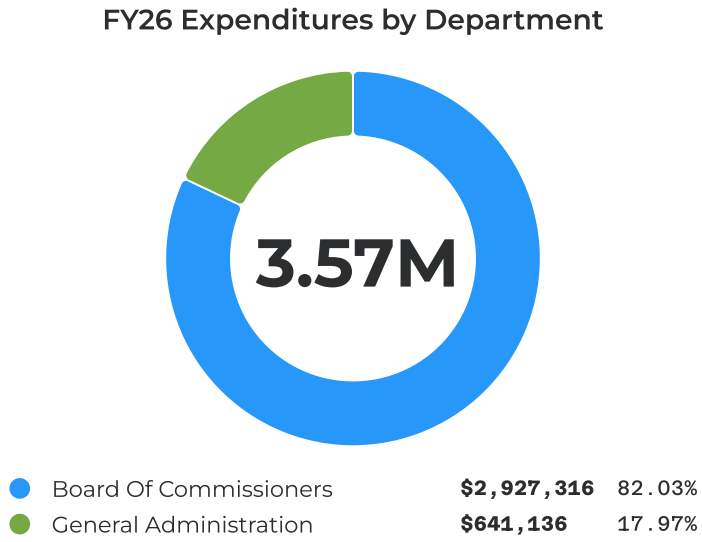
Health Insurance Fund

The Jackson County Health Insurance Internal Service Fund manages the county's self-insured health benefits program for employees and eligible dependents. Operating as an internal service fund, it collects contributions from county departments, pays claims, and funds administrative costs associated with providing health coverage.

The purpose of the fund is to centralize and efficiently manage health insurance resources, control costs, ensure timely payment of claims, and provide comprehensive health benefits to county employees while maintaining the financial stability of the program.

Expenditures by Department

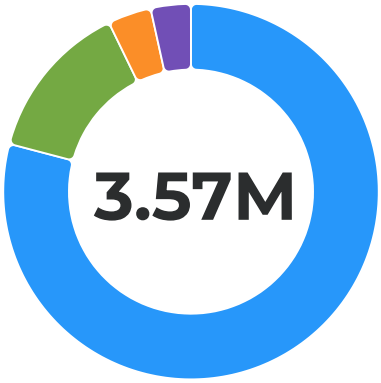




Expenditures by Department

Category	FY 2025 Actuals	FY 2025 Adopted Budget	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Board Of Commissioners	$1,135,928.81	-	$2,927,316.00	-
General Administration	$266,375.93	-	$641,136.00	-
Total Expenditures	**$1,402,304.74**	**-**	**$3,568,452.00**	**-**

FY2025 - FY2026 Graphical Comparison



Claims	**$2,822,755**	79.10%
Vision/dental premiums	**$488,832**	13.70%
Premiums	**$133,563**	3.74%
Know the Costs	**$123,302**	3.46%

For the fiscal year in the 601 - Health Insurance Fund, Claims account for $2.8 million, representing 79.1% of the total. Vision/dental premiums contribute $488,832, which is 13.7%. Premiums make up $133,563 or 3.74%, and Know the Costs comprises $123,302, equating to 3.46% of the total.

FY2022 - FY2026 Detail

Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY2026 Adopted Budget	FY 2025 Adopted vs. FY2026 Adopted (% change)
PCORI Fees	-	-	$18,307.34	-	-	-
Claims	$1,155,461.62	$610,277.19	$1,556,909.88	-	$2,822,755.00	-
Premiums	$124,817.56	$111,406.84	$116,141.48	-	$133,563.00	-
Vision/dental premiums	$331,548.48	$388,365.88	$425,070.97	-	$488,832.00	-
Know the Costs	-	$34,593.00	$107,219.00	-	$123,302.00	-
Total Expenditures	**$1,611,827.66**	**$1,144,642.91**	**$2,223,648.67**	**-**	**$3,568,452.00**	**-**

Personnel Summary

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	-	-	-	-	-
Part-Time	-	-	-	-	-
Total Positions	-	-	-	-	-

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Personnel Summary

Summary of Goals

Funding Sources Overview

The county uses a diversified revenue mix to ensure a stable flow of revenues during the ups and downs of economic cycles. The county's primary source of revenue is derived from property taxes (71.36%), and the Local Option Sales Tax (LOST). In FY 2026, the county estimates LOST receipts to total $13,500,000, or 14.00% of the General Fund revenue base. Other significant sources are the insurance premium, intangible recording, and other taxes (6.64%), charges for services (6.33%), and intergovernmental revenues (2.67%).

Additionally, the county uses trend analysis and actual performance to project revenues. The county considers changes in the local economy and state legislation when using this forecasting method. This forecasting occurs by monitoring the revenue stream on a monthly basis and comparing those figures with an overall extrapolation of the revenue data up through the budget preparation time. Economic trends such as a long-term (one-year or more) downturn or upturn in the local economy are monitored and adjusted by an estimated percentage of the overall change for the period. Other factors such as state legislation that may mandate alterations to the revenue stream are also carefully considered to determine the approximate amount of impact that could be expected.

Provided below are brief descriptions of the General Fund revenue streams:

Property Taxes (Ad Valorem Taxes)

- The largest source of General Fund revenue is derived from taxes on real and personal property.
- Includes real and personal property taxes, motor vehicle title ad valorem tax (TAVT), and mobile home taxes.
- Provides essential funding for countywide services such as public safety, roads/public works, parks and recreation, administration, and infrastructure.

Sales and Use Taxes

- Local option sales tax (LOST) revenue is shared with municipalities and used for general operations and property tax relief.
- Reflects local economic activity and retail development.
- SPLOST revenues are restricted to capital projects and not included in the General Fund but influence capital planning.

Franchise Taxes

- Payments from utilities (electric, gas, cable, telecom) for use of public rights-of-way.
- Revenue levels fluctuate based on utility consumption and regional growth.

Insurance Premium Tax

- State-collected taxes on insurance premiums distributed annually to counties.
- Supports general operations and public safety and grows with population and development.

Business and Occupational Taxes

- License and occupation taxes are levied on businesses in unincorporated Jackson County.
- Reflect local business growth and regulatory compliance.

Alcoholic Beverage Taxes and Licenses

- Taxes and license fees from the sale and distribution of alcoholic beverages.
- Includes excise taxes on malt beverages, wine, and distilled spirits, and retail/on-premises licensing fees.

Intergovernmental Revenues

- Funds received from federal, state, or local governments.
- Includes state grants, federal reimbursements, and payments from service agreements such as E-911 dispatch.

Charges for Services

- Fees from county-provided services such as EMS transport, building permits, animal control, and court operations.
- Offsets departmental operating costs and reduces reliance on tax revenues.

Fines and Forfeitures

- Court-imposed fines, fees, and bond forfeitures from law enforcement and judicial activities.
- Amounts vary depending on enforcement levels and case volume.

Investment Income

- Interest earned on idle cash, certificates of deposit, and other short-term investments.
- Varies with market interest rates and cash flow management practices.

Miscellaneous Revenues

- Includes the sale of surplus property, rental income, donations, and insurance recoveries.
- Accounts for revenues are not classified under other specific sources.

Transfers In

- Transfers from other funds such as 911 or Solid Waste to reimburse the General Fund for shared administrative services.
- Used when appropriate to support overall county operations.

Payments in Lieu of Taxes (PILOTs)

- Payments from industries or developers benefiting from tax incentives or industrial revenue bonds.
- Provide partial offset for property taxes that would otherwise be due.

Jackson County's General Fund revenues are structured to ensure stable funding for essential services while adapting to economic growth, population changes, and development trends. Diversification of revenue sources strengthens the County's financial resilience and supports long-term fiscal sustainability.

Capital Improvement Plan

The Capital Improvement Plan is a five-year roadmap for providing continued optimal service and infrastructure for the citizens of Jackson County through new construction, enhancements to existing structures, and machinery. These capital expenditures must be in excess of $10,000 each and, if they meet GAAP standards, will be added to the County's list of Capital Assets.

Capital Budgeting Process

The Capital Budgeting Process is the strategic plan whereby the Finance Department, Projects Manager, and County Manager evaluate and assess capital requests submitted by the department heads. Capital requests that are approved must be aligned with the vision provided by the Capital Improvement Plan in order to provide the citizens of Jackson County with optimal services and infrastructure.

Basis for Capital Revenue and Expenditures Estimates

The basis for Capital Revenue estimates are based on previously estimated 2025 collections, including: SPLOST 7, Airport Authority Funds, and Transfer Station fees. Department heads are responsible for obtaining quotes for capital requests and informing decision makers about pertinent information regarding the capital request, including, but not limited to: possible price increases, delays in the purchasing process, feasibility of order completion.

Capital Improvement Project Ranking and Prioritization Process

Key decision makers evaluate capital requests to see if they align with the view that the Capital Improvement Plan lays out. Requests that are approved must improve the service of or provide enhanced opportunities to the citizens of Jackson County.

Definitions and Criteria for Capital Projects

Capital projects must align with the vision of the Jackson County Capital Improvement Plan. Funding sources and expenditures must be clearly defined and estimates feasible. When completed, capital projects must offer the citizens of Jackson County an enhanced/new service.

One Year Plan

FY26 Total Capital Requested

$21,161,583

FY26 Total Funding Requested

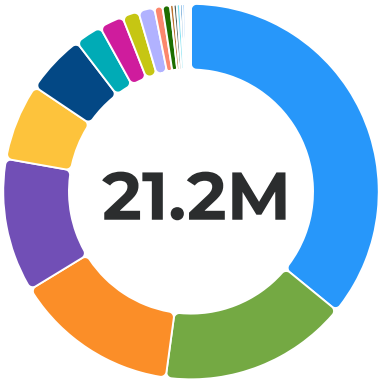
$21,166,469

FY26 Total Funding Requested by Source



Fund	$11,164,370	52.75%
SPLOST VII	$4,575,566	21.62%
Other	$3,041,575	14.37%
Grants	$1,244,958	5.88%
SPLOST	$1,140,000	5.39%
Economic Development Fund	$0	0.00%
Grant	$0	0.00%
Impact Fees	$0	0.00%

FY26 Total Funding Requested by Department



Parks And Recreation	$7,596,700	35.90%
Sheriff's Office	$3,438,925	16.25%
Correctional Institute	$2,990,000	14.13%
EMS/Ambulance	$2,435,566	11.51%
Airport	$1,403,287	6.63%
Information Technology	$1,095,476	5.18%
County Manager	$500,000	2.36%
Financial Administration	$442,256	2.09%
Clerk Of Superior Court	$300,000	1.42%
Courthouse	$294,987	1.39%
Transfer Station	$146,559	0.69%
EMA/Rescue	$140,000	0.66%
Facilities Maintenance	$61,851	0.29%
J.C.C.I. Fire Brigade	$59,760	0.28%
E-911 Center	$58,114	0.27%
County Extension	$45,512	0.22%
Tax Commissioner	$45,000	0.21%
Public Works	$33,590	0.16%
Senior Center	$24,000	0.11%
Probate Court	$20,000	0.09%
Jackson County Transit	$18,000	0.09%
Financial Administration	$12,000	0.06%

FY26 Capital Cost Breakdown



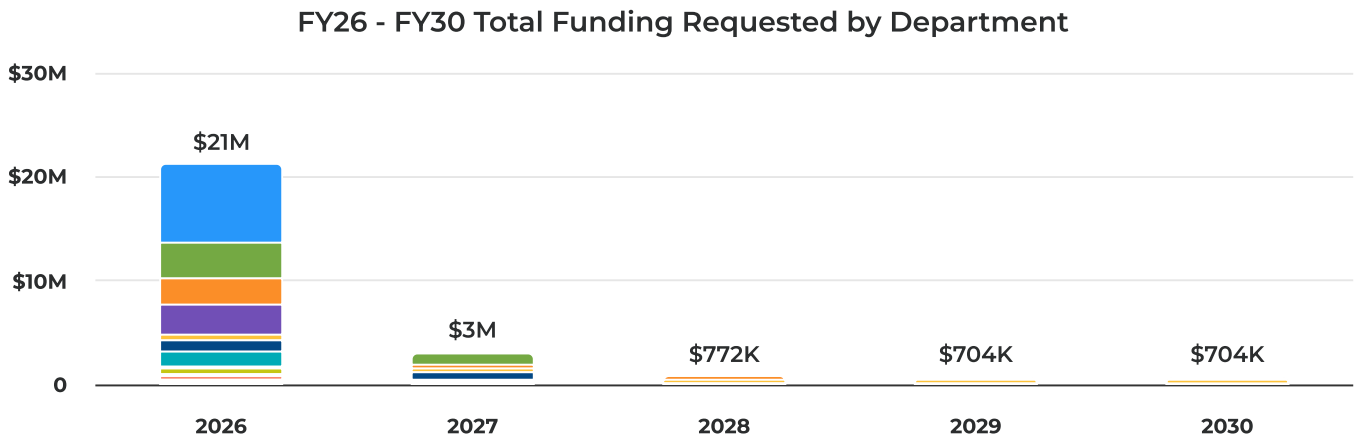
Capital Costs	$21,161,583	99.68%
Operational Costs	$67,000	0.32%

FY26 Cost Savings & Revenue Breakdown



Revenue	$0	N/A
Cost Savings	$0	N/A

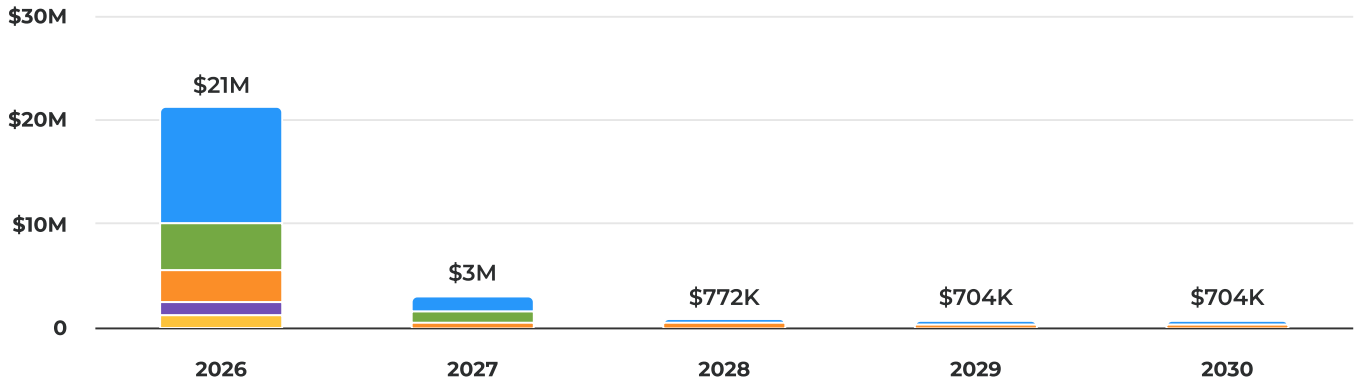
Capital Improvement Multi-Year Plan



Funding by Department Totals (all years)

Parks And Recreation	**$7,631,700**	28.98%
Sheriff's Office	**$4,518,225**	17.15%
EMS/Ambulance	**$3,635,566**	13.80%
Correctional Institute	**$2,990,000**	11.35%
Financial Administration	**$2,042,256**	7.75%
Information Technology	**$1,770,476**	6.72%
Airport	**$1,403,287**	5.33%
Courthouse	**$551,987**	2.10%
County Manager	**$500,000**	1.90%
Transfer Station	**$427,658**	1.62%
Clerk Of Superior Court	**$300,000**	1.14%
EMA/Rescue	**$140,000**	0.53%
Public Works	**$67,870**	0.26%
Facilities Maintenance	**$61,851**	0.23%
J.C.C.I. Fire Brigade	**$59,760**	0.23%
E-911 Center	**$58,114**	0.22%
County Extension	**$45,512**	0.17%
Tax Commissioner	**$45,000**	0.17%
Financial Administration	**$26,960**	0.10%
Senior Center	**$24,000**	0.09%
Probate Court	**$20,000**	0.08%
Jackson County Transit	**$18,000**	0.07%

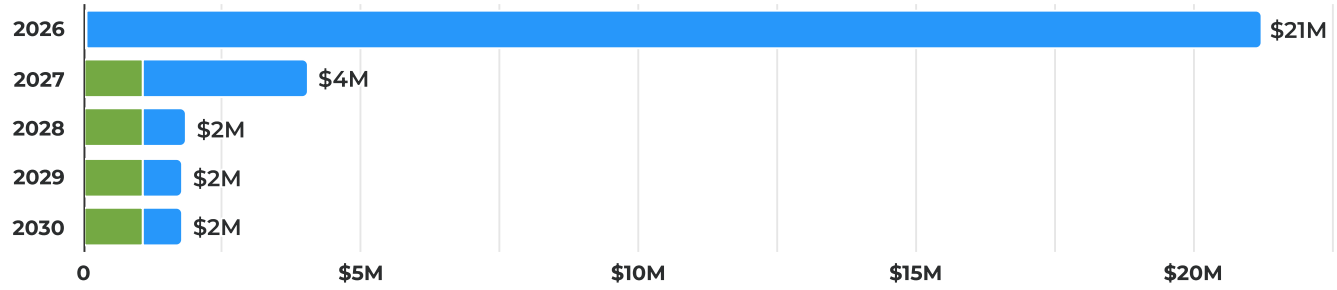
FY26 - FY30 Total Funding Requested by Source



Funding by Source Totals (all years)

Fund	**$13,859,910**	52.61%
SPLOST VII	**$5,575,566**	21.17%
Other	**$4,522,674**	17.17%
Grants	**$1,244,958**	4.73%
SPLOST	**$1,140,000**	4.33%
Economic Development Fund	**$0**	0.00%
Grant	**$0**	0.00%
Impact Fees	**$0**	0.00%

FY26 - FY30 Capital Cost Breakdown



Capital Cost Totals (all years)

Capital Costs	**$26,338,222**	85.94%
Operational Costs	**$4,308,426**	14.06%

FY26 - FY30 Cost Savings & Revenue Breakdown



Cost Savings & Revenue Totals (all years)

Revenue	**$0**	N/A
Cost Savings	**$0**	N/A

Capital Improvement Plan - Project Types

FY26 - FY30 Capital Costs By Project Type



New Building and Facilities	**$9,500,000**	36.07%
Wheeled Equipment	**$4,869,614**	18.49%
Facilities and Land Improvements	**$4,205,138**	15.97%
Other Equipment	**$3,748,388**	14.23%
Computers and Related Equipment	**$1,500,000**	5.70%
Software	**$1,131,570**	4.30%
Other Improvements	**$883,512**	3.35%
Water and Sewer	**$500,000**	1.90%
Roadways	**$0**	0.00%

New Building and Facilities

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
230042SP7	New Kings Bridge Park	$7,500,000	$0	$0	$0	$0	**$7,500,000**
240006	EMS Headquarters & Station Relocate	$2,000,000	$0	$0	$0	$0	**$2,000,000**
Total New Building and Facilities		**$9,500,000**	**$0**	**$0**	**$0**	**$0**	**$9,500,000**

Wheeled Equipment

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
250060	Annual Enterprise Fleet Management Program	$442,256	$400,000	$400,000	$400,000	$400,000	**$2,042,256**
260033SP7	Annual Ambulance Replacement	$300,000	$300,000	$300,000	$300,000	$300,000	**$1,500,000**
260034	Patrol Vehicles (Police Interceptor)	$750,000	$0	$0	$0	$0	**$750,000**
260019	938 Wheel Loader Lease	$80,924	$117,255	$37,944	$0	$0	**$236,123**
260020	926 Wheel Loader Lease	$65,635	$95,117	$30,783	$0	$0	**$191,535**
260007	Tractor for New Kings Bridge Park	$71,700	$0	$0	$0	$0	**$71,700**
260005	Commercial Lawn Mowers	$10,000	$20,000	$0	$0	$0	**$30,000**
260006	Utility Vehicles New Kings Bridge Park (2)	$15,000	$15,000	$0	$0	$0	**$30,000**
260024	Transit Bus Replacement	$12,000	$0	$0	$0	$0	**$12,000**
260015	Surplus Transit Bus Purchase	$6,000	$0	$0	$0	$0	**$6,000**
Total Wheeled Equipment		**$1,753,515**	**$947,372**	**$768,727**	**$700,000**	**$700,000**	**$4,869,614**

Facilities and Land Improvements

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260001	Correctional Institute Building Expansion	$1,600,000	$0	$0	$0	$0	**$1,600,000**
260022	Airfield Lighting and Signage Improvements - Design/Construction	$1,300,492	$0	$0	$0	$0	**$1,300,492**
260025SP7	CI Roof Replacement	$1,050,000	$0	$0	$0	$0	**$1,050,000**
260023SP7	CI Fire Detection System	$90,000	$0	$0	$0	$0	**$90,000**
240059	Existing Apron Pavement Rehab - Design/Construction	$82,795	$0	$0	$0	$0	**$82,795**
260008	New Windows for Jefferson Health Department	$39,585	$0	$0	$0	$0	**$39,585**
260002	Gordon Street HVAC replacement	$22,266	$0	$0	$0	$0	**$22,266**
260009	Rehab Roundtop Hangar Offices and Bathrooms	$20,000	$0	$0	$0	$0	**$20,000**
Total Facilities and Land Improvements		**$4,205,138**	**$0**	**$0**	**$0**	**$0**	**$4,205,138**

Other Equipment

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
250065SP7	Sheriff's Office Key Control Card Reader Replacement	$1,000,000	$1,000,000	$0	$0	$0	**$2,000,000**
260035SP7	Sheriff's Office Axon System	$850,000	$0	$0	$0	$0	**$850,000**
260012	Courthouse Data Center UPS Replacement	$250,000	$0	$0	$0	$0	**$250,000**
260039	Sheriff's Office Patrol Rifles	$79,300	$79,300	$0	$0	$0	**$158,600**
260026SP7	EMA Weather Siren Replacement	$140,000	$0	$0	$0	$0	**$140,000**
260027SP7	EMS Stryker Stretchers	$85,566	$0	$0	$0	$0	**$85,566**
260036SP7	Sheriff's Office Range Systems	$78,605	$0	$0	$0	$0	**$78,605**
260016	Public Works Salt Spreader Boxes	$33,590	$34,280	$0	$0	$0	**$67,870**
260031SP7	CI Fire Brigade Equipment	$59,760	$0	$0	$0	$0	**$59,760**
260003	Courthouse HVAC Controls	$37,987	$0	$0	$0	$0	**$37,987**
260021	Probate Court Fingerprinting Equipment	$20,000	$0	$0	$0	$0	**$20,000**
Total Other Equipment		**$2,634,808**	**$1,113,580**	**$0**	**$0**	**$0**	**$3,748,388**

Computers and Related Equipment

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260010	Cisco Network Switching Equipment	$400,000	$400,000	$0	$0	$0	**$800,000**
260014	Computer Hardware	$175,000	$125,000	$0	$0	$0	**$300,000**
260013	Data Center Redundancy - Courthouse and Administrative Building Data Center	$150,000	$50,000	$0	$0	$0	**$200,000**
260011	Dell / EMC Technical Infrastructure - Servers and Storage	$100,000	$100,000	$0	$0	$0	**$200,000**
Total Computers and Related Equipment		**$825,000**	**$675,000**	**$0**	**$0**	**$0**	**$1,500,000**

Software

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260037	Sheriff's Office JMS / RMS	$681,020	$0	$0	$0	$0	**$681,020**

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260067	Clerk of Courts - Land Records and E-Filing System Modernization Project	$300,000	$0	$0	$0	$0	**$300,000**
250062	Eventide Recorder Upgrade	$58,114	$0	$0	$0	$0	**$58,114**
260028	Tax Commissioner Georgia Tax Collection System (GATCS) - Software Created by Aumentum	$45,000	$0	$0	$0	$0	**$45,000**
260029	Tyler Enterprise ERP Contract Management	$12,000	$3,740	$3,740	$3,740	$3,740	**$26,960**
260030	NextRequest- CivicPlus Software	$20,476	$0	$0	$0	$0	**$20,476**
Total Software		**$1,116,610**	**$3,740**	**$3,740**	**$3,740**	**$3,740**	**$1,131,570**

Other Improvements

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260032	Courthouse Elevator Modernization	$257,000	$257,000	$0	$0	$0	**$514,000**
250010SP7	CI Jail Management System	$250,000	$0	$0	$0	$0	**$250,000**
260004	New HVAC units for 4-H	$45,512	$0	$0	$0	$0	**$45,512**
260018	Ambulance Reconditioning 2	$25,000	$0	$0	$0	$0	**$25,000**
260017	Ambulance Reconditioning 1	$25,000	$0	$0	$0	$0	**$25,000**
260066	Senior Center - Sound Absorbing Wall Panels	$24,000	$0	$0	$0	$0	**$24,000**
Total Other Improvements		**$626,512**	**$257,000**	**$0**	**$0**	**$0**	**$883,512**

Water and Sewer

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
230044	Airport Sewer Extension Project	$500,000	$0	$0	$0	$0	**$500,000**
Total Water and Sewer		**$500,000**	**$0**	**$0**	**$0**	**$0**	**$500,000**

Roadways

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
250049	Braselton Pkwy/SR53/Chardonnay Tr.	$0	$0	$0	$0	$0	**$0**
240061SP7	SK/Ridgeway Church Roundabout	$0	$0	$0	$0	$0	**$0**
240067	Hoods Mill/Waterworks Roundabout	$0	$0	$0	$0	$0	**$0**
240068	Valentine Industrial Parkway	$0	$0	$0	$0	$0	**$0**
250061	SR332 Sam Freeman Road Roundabout	$0	$0	$0	$0	$0	**$0**
250048SP7	SR332 332 Boone Rd/Wehunt Roundabout	$0	$0	$0	$0	$0	**$0**
240060SP7	Sam Freeman Road	$0	$0	$0	$0	$0	**$0**
250059LMIG	Old US 441	$0	$0	$0	$0	$0	**$0**
250057LMIG	Ryans Way	$0	$0	$0	$0	$0	**$0**
250056LMIG	Beccas Drive	$0	$0	$0	$0	$0	**$0**
250055LMIG	Thornhill Subdivision Roads	$0	$0	$0	$0	$0	**$0**
250054LMIG	Bear Creek Estates Roads	$0	$0	$0	$0	$0	**$0**
250053LMIG	Groaning Rock Road (South End)	$0	$0	$0	$0	$0	**$0**
250052LMIG	Archer Grove Road	$0	$0	$0	$0	$0	**$0**
250051LMIG	Archer Grove School Road	$0	$0	$0	$0	$0	**$0**
Total Roadways		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Capital Improvement Plan - Departments

FY26 - FY30 Capital Costs by Department



Parks And Recreation	**$7,631,700**	28.98%
Sheriff's Office	**$4,518,225**	17.15%
EMS/Ambulance	**$3,635,566**	13.80%
Correctional Institute	**$2,990,000**	11.35%
Financial Administration	**$2,042,256**	7.75%
Information Technology	**$1,770,476**	6.72%
Airport	**$1,403,287**	5.33%
Courthouse	**$551,987**	2.10%
County Manager	**$500,000**	1.90%
Transfer Station	**$427,658**	1.62%
Clerk Of Superior Court	**$300,000**	1.14%
EMA/Rescue	**$140,000**	0.53%
Public Works	**$67,870**	0.26%
Facilities Maintenance	**$61,851**	0.23%
J.C.C.I. Fire Brigade	**$59,760**	0.23%
E-911 Center	**$58,114**	0.22%
County Extension	**$45,512**	0.17%
Tax Commissioner	**$45,000**	0.17%
Financial Administration	**$26,960**	0.10%
Senior Center	**$24,000**	0.09%
Probate Court	**$20,000**	0.08%
Jackson County Transit	**$18,000**	0.07%

Parks And Recreation

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
230042SP7	New Kings Bridge Park	$7,500,000	$0	$0	$0	$0	**$7,500,000**
260007	Tractor for New Kings Bridge Park	$71,700	$0	$0	$0	$0	**$71,700**
260005	Commercial Lawn Mowers	$10,000	$20,000	$0	$0	$0	**$30,000**
260006	Utility Vehicles New Kings Bridge Park (2)	$15,000	$15,000	$0	$0	$0	**$30,000**
Total Parks And Recreation		**$7,596,700**	**$35,000**	**$0**	**$0**	**$0**	**$7,631,700**

Sheriff's Office

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
250065SP7	Sheriff's Office Key Control Card Reader Replacement	$1,000,000	$1,000,000	$0	$0	$0	$2,000,000
260035SP7	Sheriff's Office Axon System	$850,000	$0	$0	$0	$0	$850,000
260034	Patrol Vehicles (Police Interceptor)	$750,000	$0	$0	$0	$0	$750,000
260037	Sheriff's Office JMS / RMS	$681,020	$0	$0	$0	$0	$681,020
260039	Sheriff's Office Patrol Rifles	$79,300	$79,300	$0	$0	$0	$158,600
260036SP7	Sheriff's Office Range Systems	$78,605	$0	$0	$0	$0	$78,605
Total Sheriff's Office		**$3,438,925**	**$1,079,300**	**$0**	**$0**	**$0**	**$4,518,225**

EMS/Ambulance

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
240006	EMS Headquarters & Station Relocate	$2,000,000	$0	$0	$0	$0	$2,000,000
260033SP7	Annual Ambulance Replacement	$300,000	$300,000	$300,000	$300,000	$300,000	$1,500,000
260027SP7	EMS Stryker Stretchers	$85,566	$0	$0	$0	$0	$85,566
260018	Ambulance Reconditioning 2	$25,000	$0	$0	$0	$0	$25,000
260017	Ambulance Reconditioning 1	$25,000	$0	$0	$0	$0	$25,000
Total EMS/Ambulance		**$2,435,566**	**$300,000**	**$300,000**	**$300,000**	**$300,000**	**$3,635,566**

Correctional Institute

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260001	Correctional Institute Building Expansion	$1,600,000	$0	$0	$0	$0	$1,600,000
260025SP7	CI Roof Replacement	$1,050,000	$0	$0	$0	$0	$1,050,000
250010SP7	CI Jail Management System	$250,000	$0	$0	$0	$0	$250,000
260023SP7	CI Fire Detection System	$90,000	$0	$0	$0	$0	$90,000
Total Correctional Institute		**$2,990,000**	**$0**	**$0**	**$0**	**$0**	**$2,990,000**

Financial Administration

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
250060	Annual Enterprise Fleet Management Program	$442,256	$400,000	$400,000	$400,000	$400,000	$2,042,256
Total Financial Administration		**$442,256**	**$400,000**	**$400,000**	**$400,000**	**$400,000**	**$2,042,256**

Information Technology

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260010	Cisco Network Switching Equipment	$400,000	$400,000	$0	$0	$0	$800,000
260014	Computer Hardware	$175,000	$125,000	$0	$0	$0	$300,000
260012	Courthouse Data Center UPS Replacement	$250,000	$0	$0	$0	$0	$250,000
260013	Data Center Redundancy - Courthouse and Administrative Building Data Center	$150,000	$50,000	$0	$0	$0	$200,000
260011	Dell / EMC Technical Infrastructure - Servers and Storage	$100,000	$100,000	$0	$0	$0	$200,000
260030	NextRequest- CivicPlus Software	$20,476	$0	$0	$0	$0	$20,476
Total Information Technology		**$1,095,476**	**$675,000**	**$0**	**$0**	**$0**	**$1,770,476**

Airport

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260022	Airfield Lighting and Signage Improvements - Design/Construction	$1,300,492	$0	$0	$0	$0	**$1,300,492**
240059	Existing Apron Pavement Rehab - Design/Construction	$82,795	$0	$0	$0	$0	**$82,795**
260009	Rehab Roundtop Hangar Offices and Bathrooms	$20,000	$0	$0	$0	$0	**$20,000**
Total Airport		**$1,403,287**	**$0**	**$0**	**$0**	**$0**	**$1,403,287**

Courthouse

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260032	Courthouse Elevator Modernization	$257,000	$257,000	$0	$0	$0	**$514,000**
260003	Courthouse HVAC Controls	$37,987	$0	$0	$0	$0	**$37,987**
Total Courthouse		**$294,987**	**$257,000**	**$0**	**$0**	**$0**	**$551,987**

County Manager

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
230044	Airport Sewer Extension Project	$500,000	$0	$0	$0	$0	**$500,000**
Total County Manager		**$500,000**	**$0**	**$0**	**$0**	**$0**	**$500,000**

Transfer Station

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260019	938 Wheel Loader Lease	$80,924	$117,255	$37,944	$0	$0	**$236,123**
260020	926 Wheel Loader Lease	$65,635	$95,117	$30,783	$0	$0	**$191,535**
Total Transfer Station		**$146,559**	**$212,372**	**$68,727**	**$0**	**$0**	**$427,658**

Clerk Of Superior Court

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260067	Clerk of Courts - Land Records and E-Filing System Modernization Project	$300,000	$0	$0	$0	$0	**$300,000**
Total Clerk Of Superior Court		**$300,000**	**$0**	**$0**	**$0**	**$0**	**$300,000**

EMA/Rescue

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260026SP7	EMA Weather Siren Replacement	$140,000	$0	$0	$0	$0	**$140,000**
Total EMA/Rescue		**$140,000**	**$0**	**$0**	**$0**	**$0**	**$140,000**

Public Works

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260016	Public Works Salt Spreader Boxes	$33,590	$34,280	$0	$0	$0	**$67,870**
250049	Braselton Pkwy/SR53/Chardonnay Tr.	$0	$0	$0	$0	$0	**$0**
240061SP7	SK/Ridgeway Church Roundabout	$0	$0	$0	$0	$0	**$0**
240067	Hoods Mill/Waterworks Roundabout	$0	$0	$0	$0	$0	**$0**
240068	Valentine Industrial Parkway	$0	$0	$0	$0	$0	**$0**

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
250061	SR332 Sam Freeman Road Roundabout	$0	$0	$0	$0	$0	$0
250048SP7	SR332 332 Boone Rd/Wehunt Roundabout	$0	$0	$0	$0	$0	$0
240060SP7	Sam Freeman Road	$0	$0	$0	$0	$0	$0
250059LMIG	Old US 441	$0	$0	$0	$0	$0	$0
250057LMIG	Ryans Way	$0	$0	$0	$0	$0	$0
250056LMIG	Beccas Drive	$0	$0	$0	$0	$0	$0
250055LMIG	Thornhill Subdivision Roads	$0	$0	$0	$0	$0	$0
250054LMIG	Bear Creek Estates Roads	$0	$0	$0	$0	$0	$0
250053LMIG	Groaning Rock Road (South End)	$0	$0	$0	$0	$0	$0
250052LMIG	Archer Grove Road	$0	$0	$0	$0	$0	$0
250051LMIG	Archer Grove School Road	$0	$0	$0	$0	$0	$0
Total Public Works		**$33,590**	**$34,280**	**$0**	**$0**	**$0**	**$67,870**

Facilities Maintenance

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260008	New Windows for Jefferson Health Department	$39,585	$0	$0	$0	$0	$39,585
260002	Gordon Street HVAC replacement	$22,266	$0	$0	$0	$0	$22,266
Total Facilities Maintenance		**$61,851**	**$0**	**$0**	**$0**	**$0**	**$61,851**

J.C.C.I. Fire Brigade

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260031SP7	CI Fire Brigade Equipment	$59,760	$0	$0	$0	$0	$59,760
Total J.C.C.I. Fire Brigade		**$59,760**	**$0**	**$0**	**$0**	**$0**	**$59,760**

E-911 Center

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
250062	Eventide Recorder Upgrade	$58,114	$0	$0	$0	$0	$58,114
Total E-911 Center		**$58,114**	**$0**	**$0**	**$0**	**$0**	**$58,114**

County Extension

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260004	New HVAC units for 4-H	$45,512	$0	$0	$0	$0	$45,512
Total County Extension		**$45,512**	**$0**	**$0**	**$0**	**$0**	**$45,512**

Tax Commissioner

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260028	Tax Commissioner Georgia Tax Collection System (GATCS) - Software Created by Aumentum	$45,000	$0	$0	$0	$0	$45,000
Total Tax Commissioner		**$45,000**	**$0**	**$0**	**$0**	**$0**	**$45,000**

Financial Administration

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260029	Tyler Enterprise ERP Contract Management	$12,000	$3,740	$3,740	$3,740	$3,740	$26,960
Total Financial Administration		**$12,000**	**$3,740**	**$3,740**	**$3,740**	**$3,740**	**$26,960**

Senior Center

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260066	Senior Center - Sound Absorbing Wall Panels	$24,000	$0	$0	$0	$0	**$24,000**
Total Senior Center		**$24,000**	**$0**	**$0**	**$0**	**$0**	**$24,000**

Probate Court

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260021	Probate Court Fingerprinting Equipment	$20,000	$0	$0	$0	$0	**$20,000**
Total Probate Court		**$20,000**	**$0**	**$0**	**$0**	**$0**	**$20,000**

Jackson County Transit

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260024	Transit Bus Replacement	$12,000	$0	$0	$0	$0	**$12,000**
260015	Surplus Transit Bus Purchase	$6,000	$0	$0	$0	$0	**$6,000**
Total Jackson County Transit		**$18,000**	**$0**	**$0**	**$0**	**$0**	**$18,000**

Capital Projects

Capital Projects

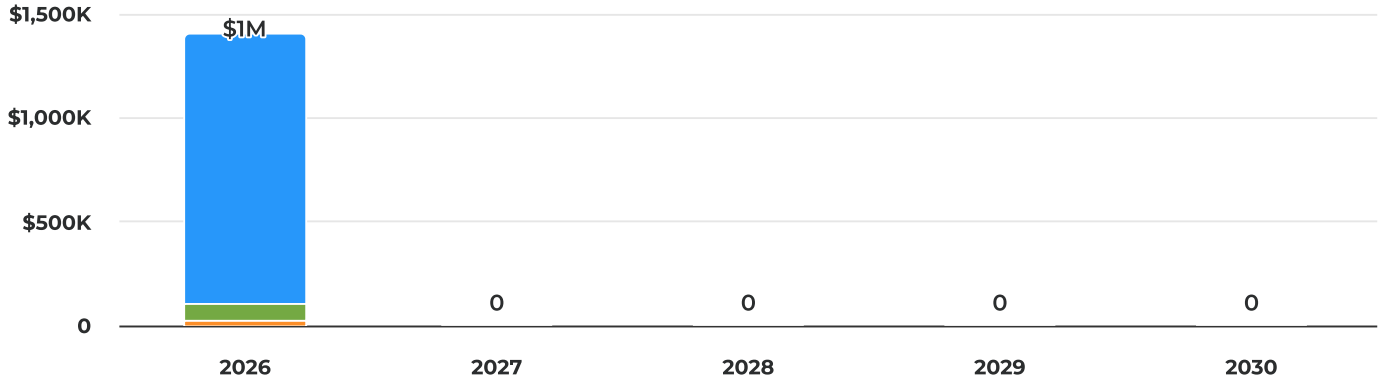
Project No. / Project Name		Years	Departments	Type	Total
260020	926 Wheel Loader Lease	2026 - 2028	Transfer Station	Wheeled Equipment	$191,535
260019	938 Wheel Loader Lease	2026 - 2028	Transfer Station	Wheeled Equipment	$236,123
260022	Airfield Lighting and Signage Improvements - Design/Construction	2026	Airport	Facilities and Land Improvements	$1,300,492
230044	Airport Sewer Extension Project	2026	County Manager	Water and Sewer	$500,000
260017	Ambulance Reconditioning 1	2026	EMS/Ambulance	Other Improvements	$25,000
260018	Ambulance Reconditioning 2	2026	EMS/Ambulance	Other Improvements	$25,000
260033SP7	Annual Ambulance Replacement	2026 - 2030	EMS/Ambulance	Wheeled Equipment	$1,500,000
250060	Annual Enterprise Fleet Management Program	2026 - 2030	Financial Administration	Wheeled Equipment	$2,042,256
250052LMIG	Archer Grove Road	2026	Public Works	Roadways	$0
250051LMIG	Archer Grove School Road	2026	Public Works	Roadways	$0
250054LMIG	Bear Creek Estates Roads	2026	Public Works	Roadways	$0
250056LMIG	Beccas Drive	2026	Public Works	Roadways	$0
250049	Braselton Pkwy/SR53/Chardonnay Tr.	2026	Public Works	Roadways	$0
260031SP7	CI Fire Brigade Equipment	2026	J.C.C.I. Fire Brigade	Other Equipment	$59,760
260023SP7	CI Fire Detection System	2026	Correctional Institute	Facilities and Land Improvements	$90,000
250010SP7	CI Jail Management System	2026	Correctional Institute	Other Improvements	$250,000
260025SP7	CI Roof Replacement	2026	Correctional Institute	Facilities and Land Improvements	$1,050,000
260010	Cisco Network Switching Equipment	2026 - 2027	Information Technology	Computers and Related Equipment	$800,000
260067	Clerk of Courts - Land Records and E-Filing System Modernization Project	2026	Clerk Of Superior Court	Software	$300,000
260005	Commercial Lawn Mowers	2026 - 2027	Parks And Recreation	Wheeled Equipment	$30,000
260014	Computer Hardware	2026 - 2027	Information Technology	Computers and Related Equipment	$300,000
260001	Correctional Institute Building Expansion	2026	Correctional Institute	Facilities and Land Improvements	$1,600,000
260012	Courthouse Data Center UPS Replacement	2026	Information Technology	Other Equipment	$250,000
260032	Courthouse Elevator Modernization	2026 - 2027	Courthouse	Other Improvements	$514,000
260003	Courthouse HVAC Controls	2026	Courthouse	Other Equipment	$37,987
260013	Data Center Redundancy - Courthouse and Administrative Building Data Center	2026 - 2027	Information Technology	Computers and Related Equipment	$200,000
260011	Dell / EMC Technical Infrastructure - Servers and	2026 - 2027	Information Technology	Computers and Related Equipment	$200,000

Project No. / Project Name		Years	Departments	Type	Total
	Storage				
260026SP7	EMA Weather Siren Replacement	2026	EMA/Rescue	Other Equipment	$140,000
240006	EMS Headquarters & Station Relocate	2026	EMS/Ambulance	New Building and Facilities	$2,000,000
260027SP7	EMS Stryker Stretchers	2026	EMS/Ambulance	Other Equipment	$85,566
250062	Eventide Recorder Upgrade	2026	E-911 Center	Software	$63,000
240059	Existing Apron Pavement Rehab - Design/Construction	2026	Airport	Facilities and Land Improvements	$82,795
260002	Gordon Street HVAC replacement	2026	Facilities Maintenance	Facilities and Land Improvements	$22,266
250053LMIG	Groaning Rock Road (South End)	2026	Public Works	Roadways	$0
240067	Hoods Mill/Waterworks Roundabout	2026	Public Works	Roadways	$0
260004	New HVAC units for 4-H	2026	County Extension	Other Improvements	$45,512
230042SP7	New Kings Bridge Park	2026	Parks And Recreation	New Building and Facilities	$7,500,000
260008	New Windows for Jefferson Health Department	2026	Facilities Maintenance	Facilities and Land Improvements	$39,585
260030	NextRequest- CivicPlus Software	2026	Information Technology	Software	$20,476
250059LMIG	Old US 441	2026	Public Works	Roadways	$0
260034	Patrol Vehicles (Police Interceptor)	2026	Sheriff's Office	Wheeled Equipment	$750,000
260021	Probate Court Fingerprinting Equipment	2026	Probate Court	Other Equipment	$20,000
260016	Public Works Salt Spreader Boxes	2026 - 2027	Public Works	Other Equipment	$67,870
260009	Rehab Roundtop Hangar Offices and Bathrooms	2026	Airport	Facilities and Land Improvements	$20,000
250057LMIG	Ryans Way	2026	Public Works	Roadways	$0
240060SP7	Sam Freeman Road	2026	Public Works	Roadways	$0
260066	Senior Center - Sound Absorbing Wall Panels	2026	Senior Center	Other Improvements	$24,000
260035SP7	Sheriff's Office Axon System	2026	Sheriff's Office	Other Equipment	$850,000
260037	Sheriff's Office JMS / RMS	2026	Sheriff's Office	Software	$681,020
250065SP7	Sheriff's Office Key Control Card Reader Replacement	2026 - 2027	Sheriff's Office	Other Equipment	$2,000,000
260039	Sheriff's Office Patrol Rifles	2026 - 2027	Sheriff's Office	Other Equipment	$158,600
260036SP7	Sheriff's Office Range Systems	2026	Sheriff's Office	Other Equipment	$78,605
240061SP7	SK/Ridgeway Church Roundabout	2026	Public Works	Roadways	$0
250048SP7	SR332 332 Boone Rd/Wehunt Roundabout	2026	Public Works	Roadways	$0
250061	SR332 Sam Freeman Road Roundabout	2026	Public Works	Roadways	$0
260015	Surplus Transit Bus Purchase	2026	Jackson County Transit	Wheeled Equipment	$6,000
260028	Tax Commissioner Georgia Tax Collection System (GATCS) - Software Created by Aumentum	2026	Tax Commissioner	Software	$45,000
250055LMIG	Thornhill Subdivision Roads	2026	Public Works	Roadways	$0
260007	Tractor for New Kings Bridge Park	2026	Parks And Recreation	Wheeled Equipment	$71,700

Project No. / Project Name		Years	Departments	Type	Total
260024	Transit Bus Replacement	2026	Jackson County Transit	Wheeled Equipment	**$12,000**
260029	Tyler Enterprise ERP Contract Management	2026 - 2030	Financial Administration	Software	**$26,960**
260006	Utility Vehicles New Kings Bridge Park (2)	2026 - 2027	Parks And Recreation	Wheeled Equipment	**$30,000**
240068	Valentine Industrial Parkway	2026	Public Works	Roadways	**$0**

Airport

FY26 - FY30 Airport Projects



Airfield Lighting and Signage Improvements - Design/Construction	**$1,300,492**	92.67%
Existing Apron Pavement Rehab - Design/Construction	**$82,795**	5.90%
Rehab Roundtop Hangar Offices and Bathrooms	**$20,000**	1.43%

Summary of Requests

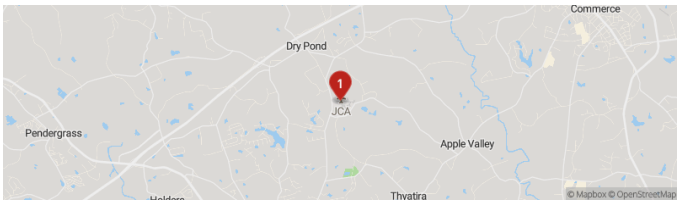
Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260022	Airfield Lighting and Signage Improvements - Design/Construction	$1,300,492	$0	$0	$0	$0	**$1,300,492**
240059	Existing Apron Pavement Rehab - Design/Construction	$82,795	$0	$0	$0	$0	**$82,795**
260009	Rehab Roundtop Hangar Offices and Bathrooms	$20,000	$0	$0	$0	$0	**$20,000**
Total Summary of Requests		**$1,403,287**	**$0**	**$0**	**$0**	**$0**	**$1,403,287**

Airfield Lighting and Signage Improvements - Design/Construction

Overview

Request Owner	Tom Strong, Airport Manager
Department	Airport
Type	Capital Improvement
Project Number	260022
Request Groups	Airport
Estimated Start Date	08/1/2025
Estimated Completion Date	12/31/2026

Project Location



Description

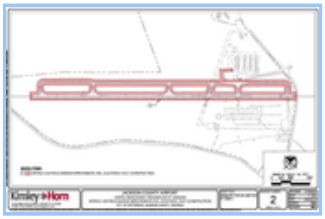
This was originally supposed to be funded in the state's FY 2025 but due to FAA funding, construction was delayed to 2026.

The proposed action would provide funding for the design and construction to rehabilitate and upgrade the electrical lighting and signage systems at JCA, as well as the rehabilitation/replacement of the electrical vault. The electrical lighting and signage systems as well as the electrical vault are both approximately 20 years old and due for rehabilitation and upgrade.

The funding below includes both Design and Construction, which are both scheduled to happen in the same year. For local portions, look at the attached CIP plan.

Operational costs are for annual light repairs.

Images



Elec Rehab Drawing.jpg

Details

Type of Project: Refurbishment

Funding: State Capital Grants-Direct, Federal Capital Grants-Indirect, Airport Authority Fees

Supplemental Attachments

Elec Rehab Design
State funding application - Elec Rehab/signage design

Elec Rehab Construction

Capital Improvement Plan

Capital Cost

FY2026 Budget
$1.3M

Total Budget (all years)
$1.3M

Project Total
$1.3M

Detailed Breakdown

Category	FY2026 *Requested*	Total
Construction/Maintenance	$1,200,000	**$1,200,000**
Design	$100,492	**$100,492**
Total	**$1,300,492**	**$1,300,492**

Funding Sources

FY2026 Budget
$1.3M

Total Budget (all years)
$1.3M

Project Total
$1.3M

Detailed Breakdown

Category	FY2026 *Requested*	Total
Grants	$1,170,443	**$1,170,443**
Fund	$70,049	**$70,049**
Other	$60,000	**$60,000**
Total	**$1,300,492**	**$1,300,492**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$8K

Project Total
$8K

Detailed Breakdown

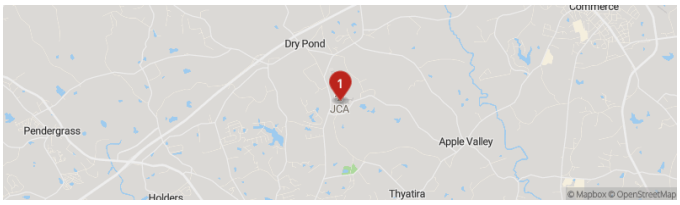
Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
General Maintenance	$2,000	$2,000	$2,000	$2,000	**$8,000**
Total	**$2,000**	**$2,000**	**$2,000**	**$2,000**	**$8,000**

Existing Apron Pavement Rehab - Design/Construction

Overview

Request Owner	Tom Strong, Airport Manager
Department	Airport
Type	Capital Improvement
Project Number	240059
Request Groups	Airport
Estimated Start Date	01/1/2025
Estimated Completion Date	12/31/2026

Project Location



Description

This was originally supposed to be funded in the state's FY 2025 but due to FAA funding, construction was delayed to 2026. The project has already been bid but hs not begun due to FAA grants being delayed. The winning bid has been extended so that we may continue once funding breaks free.

The proposed action would provide funding for the pavement rehabilitation design for an existing aircraft apron. The latest GDOT Pavement Management report, produced six years ago, classified the pavement on this apron as needing preventative maintenance to avoid further degradation and FOD generation. This project will extend the pavement life without the cost of a full reconstruction. Improving the pavement strength of the existing apron and extending its serviceable life will help attract more airport activity and provide further capability for handling increased aircraft operations in the future.

The funding request includes both Design and Construction.

Operating costs are for chemicals to kill weeds.

Images



Existing Apron Rehab .jpg

Details

Type of Project: Refurbishment

Funding: State Capital Grants-Direct, Federal Capital Grants-Indirect, Airport Authority Fees

Supplemental Attachments

Capital Improvement Plan

JCA FY 2026-1 - Design Existing Apron Rehab - Signed.pdf

JCA FY 2026-3 - Construct Existing Apron Rehab - Signed.pdf

Capital Cost

FY2026 Budget
$82.8K

Total Budget (all years)
$82.8K

Project Total
$82.8K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Construction/Maintenance	$82,795	**$82,795**
Design	$0	**$0**
Total	**$82,795**	**$82,795**

Funding Sources

FY2026 Budget
$82.8K

Total Budget (all years)
$82.8K

Project Total
$82.8K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Grants	$74,515	**$74,515**
Fund	$8,280	**$8,280**
Total	**$82,795**	**$82,795**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
General Maintenance	$0	**$0**
Total	**$0**	**$0**

Rehab Roundtop Hangar Offices and Bathrooms

Overview

Request Owner	Tom Strong, Airport Manager
Department	Airport
Type	Capital Improvement
Project Number	260009
Request Groups	Airport
Estimated Start Date	01/1/2025
Estimated Completion Date	12/31/2026

Project Location

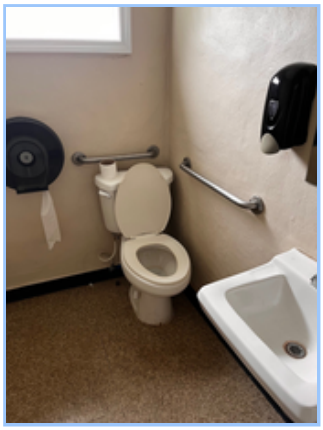


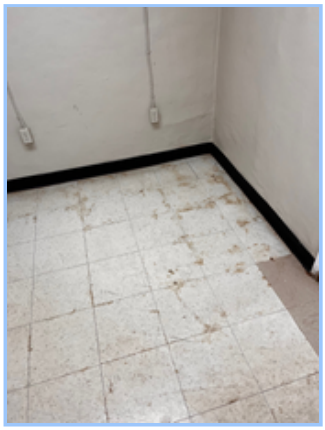
Description

After opening the new terminal, I would like to sell or remove the old double-wide terminal. In doing so, there will still be a need for bathrooms on the east side of the runway for tenants and pilots who may be fueling at the self-serve pumps. The existing facilities in the round top are serviceable but not in the best shape. The floors have glue seeping between the tiles and the bathrooms are oddly shaped with the toilets too close to the walls. In removing the trailer, we will lose a few office spaces which we routinely rent out to instructors. By adding two walls, rehabbing the bathrooms and updating the floors, we would be able to either lease the entire hangar and offices to a business or charge higher rent for the individual offices. I do not have estimates for the materials, but I would like to see this completed by the Facilities Maintenance department in the most economical way possible. I believe it can all be done with $20,000 or less and by selling the trailer, we may be able to fund a large portion of this project with little to no budget impact. The facility is roughly 700'.

Images


1.jpg


2.jpg


3.jpg


4.jpg

Details

Type of Project: Refurbishment

Funding: Airport Authority Fees

Supplemental Attachments

Roundtop Rehab Email.pdf

Capital Cost

FY2026 Budget
$20K

Total Budget (all years)
$20K

Project Total
$20K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Repairs/Improvements	$20,000	**$20,000**
Total	**$20,000**	**$20,000**

Funding Sources

FY2026 Budget
$20K

Total Budget (all years)
$20K

Project Total
$20K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Other	$20,000	**$20,000**
Total	**$20,000**	**$20,000**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

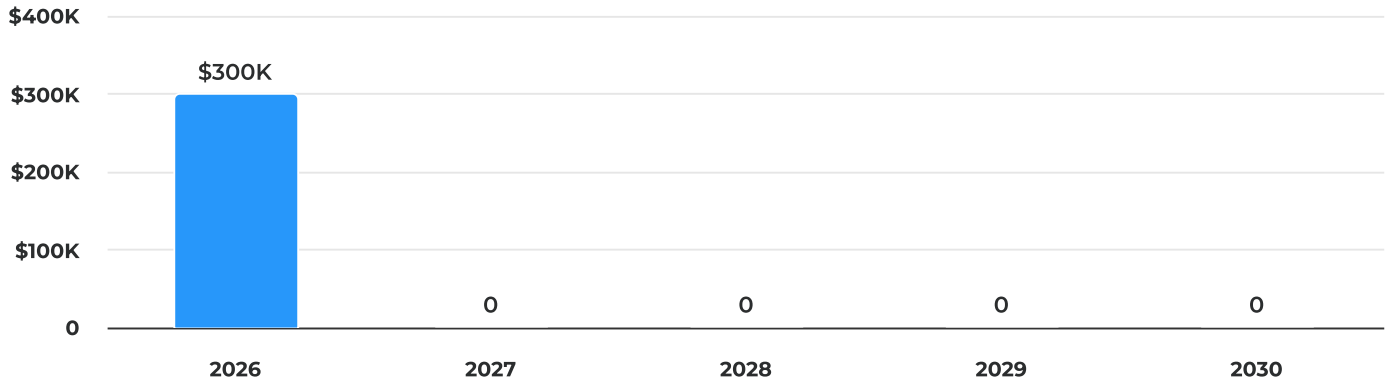
Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
General Maintenance	$0	**$0**
Total	**$0**	**$0**

Clerk Of Superior Court

FY26 - FY30 Clerk Of Superior Court Projects



Clerk of Courts - Land Records and E-Filing System Modernization Project	**$300,000**	100.00%

Summary of Requests

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260067	Clerk of Courts - Land Records and E-Filing System Modernization Project	$300,000	$0	$0	$0	$0	**$300,000**
Total Summary of Requests		**$300,000**	**$0**	**$0**	**$0**	**$0**	**$300,000**

Clerk of Courts - Land Records and E-Filing System Modernization Project

Overview

Request Owner	Alisha Gamble, Finance Director
Department	Clerk Of Superior Court
Type	Capital Equipment
Project Number	260067
Request Groups	Clerk of Superior Court

Description

The Land Records and E-Filing System Modernization Project aims to replace the county's existing, obsolete land records management and e-filing system with a modern, secure, and user-friendly platform. The current legacy system, IKON has reached the end of its useful life, lacking the necessary capabilities to meet growing operational demands, support new regulatory requirements, and provide efficient digital services to citizens, attorneys, title companies, and internal staff.

The project will include data migration from the legacy system, integration with payment gateways and state E-Filing, audit and security controls, and mobile-friendly public access portals. It will also provide role-based user access, workflow automation, electronic signatures, and compliance with applicable federal regulations and State of Georgia specific eRecording requirements.

Details

New Purchase or Replacement: Upgrade

Funding: General Capital Projects Funds

Capital Cost

FY2026 Budget
$300K

Total Budget (all years)
$300K

Project Total
$300K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Software	$300,000	**$300,000**
Total	**$300,000**	**$300,000**

Funding Sources

FY2026 Budget
$300K

Total Budget (all years)
$300K

Project Total
$300K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Fund	$300,000	**$300,000**
Total	**$300,000**	**$300,000**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$8K

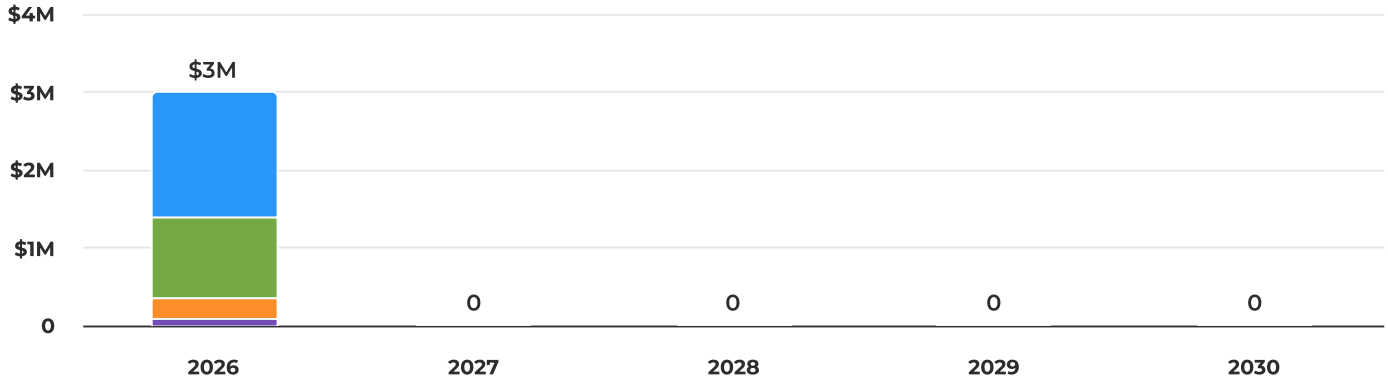
Project Total
$8K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Category 1	$2,000	$2,000	$2,000	$2,000	**$8,000**
Total	**$2,000**	**$2,000**	**$2,000**	**$2,000**	**$8,000**

Correctional Institute

FY26 - FY30 Correctional Institute Projects



Correctional Institute Building Expansion	**$1,600,000**	53.51%
CI Roof Replacement	**$1,050,000**	35.12%
CI Jail Management System	**$250,000**	8.36%
CI Fire Detection System	**$90,000**	3.01%

Summary of Requests

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260001	Correctional Institute Building Expansion	$1,600,000	$0	$0	$0	$0	**$1,600,000**
260025SP7	CI Roof Replacement	$1,050,000	$0	$0	$0	$0	**$1,050,000**
250010SP7	CI Jail Management System	$250,000	$0	$0	$0	$0	**$250,000**
260023SP7	CI Fire Detection System	$90,000	$0	$0	$0	$0	**$90,000**
Total Summary of Requests		**$2,990,000**	**$0**	**$0**	**$0**	**$0**	**$2,990,000**

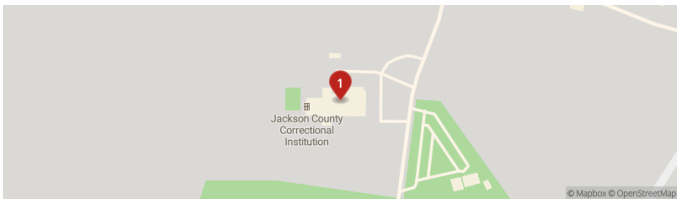
CI Fire Detection System

Overview

Request Owner	Victoria Townsend, Corrections Adminsitrative Officer
Department	Correctional Institute
Type	Capital Improvement
Project Number	260023SP7
Request Groups	Correctional Institute
Estimated Start Date	01/1/2026
Estimated Completion Date	12/31/2026

Project Location

265 I W Davis Road



Description

Replace the original fire detection panel and associated components, smoke, and heat detectors, strobes and lights, controls, wiring, etc.

This bid is provided from sole-source that is consistent with service and monitoring of other county buildings.

Details

Type of Project: Replacement

Funding: General Capital Projects Funds

Supplemental Attachments

Jackson County Corrections EMC Fire Protection Bid.pdf

Capital Cost

FY2026 Budget
$90K

Total Budget (all years)
$90K

Project Total
$90K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Repairs/Improvements	$90,000	**$90,000**
Total	**$90,000**	**$90,000**

Funding Sources

FY2026 Budget
$90K

Total Budget (all years)
$90K

Project Total
$90K

Detailed Breakdown

Category	FY2026 *Requested*	Total
SPLOST	$90,000	**$90,000**
Total	**$90,000**	**$90,000**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Utilities	$0	**$0**
Other	$0	**$0**
General Maintenance	$0	**$0**
Total	**$0**	**$0**

CI Jail Management System

Overview

Request Owner	Luther Minix, Warden
Department	Correctional Institute
Type	Capital Improvement
Project Number	250010SP7
Request Groups	Correctional Institute
Estimated Start Date	01/1/2026
Estimated Completion Date	12/31/2026

Project Location

265 I W Davis Road



Description

Jail Management System -

Jail Management System is outdated and obsolete. This request includes the replacement of the operating system, the addition of a secondary work station, new relays, hardware, and needed equipment to update and modernize a 35+ year-old system. This portion of the work is $214,000.00.

A second portion of the work would include the addition of approximately 16 cameras within the security area to provide near-complete visual surveillance within the living area and secured area of the facility. This will provide coverage needed to ensure the safety and security of the offenders housed at JCCI.

Details

Type of Project: Other improvement

Funding: General Capital Projects Funds

Benefit to Community

New system would replace outdated management system, increasing security.

Supplemental Attachments

Camera Addition

Jail Management System

Capital Cost

FY2026 Budget
$250K

Total Budget (all years)
$250K

Project Total
$250K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Equipment/Vehicle/Furnishings	$250,000	**$250,000**
Total	**$250,000**	**$250,000**

Funding Sources

FY2026 Budget
$250K

Total Budget (all years)
$250K

Project Total
$250K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Other	$250,000	**$250,000**
Fund	$0	**$0**
Total	**$250,000**	**$250,000**

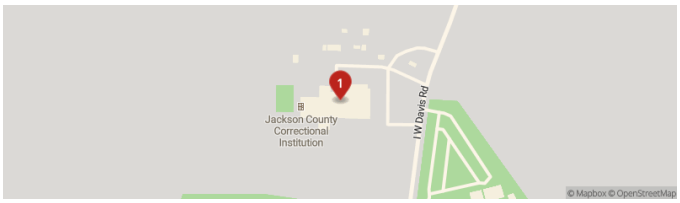
CI Roof Replacement

Overview

Request Owner	Victoria Townsend, Corrections Adminsitrative Officer
Department	Correctional Institute
Type	Capital Improvement
Project Number	260025SP7
Request Groups	Correctional Institute
Estimated Start Date	01/1/2026
Estimated Completion Date	06/30/2026

Project Location

265 I W Davis Road



Description

Replacing existing 35+ year old roof- constant issues and leaks.

Details

Type of Project: Replacement

Funding: General Capital Projects Funds

Supplemental Attachments

Capital Projects

Capital Cost

FY2026 Budget
$1.05M

Total Budget (all years)
$1.05M

Project Total
$1.05M

Detailed Breakdown

Category	FY2026 *Requested*	Total
Construction/Maintenance	$1,000,000	**$1,000,000**
Engineering	$50,000	**$50,000**
Total	**$1,050,000**	**$1,050,000**

Funding Sources

FY2026 Budget
$1.05M

Total Budget (all years)
$1.05M

Project Total
$1.05M

Detailed Breakdown

Category	FY2026 *Requested*	Total
SPLOST	$1,050,000	**$1,050,000**
Total	**$1,050,000**	**$1,050,000**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Utilities	$0	**$0**
Other	$0	**$0**
General Maintenance	$0	**$0**
Total	**$0**	**$0**

Correctional Institute Building Expansion

Overview

Request Owner	Chase Culpepper, Financial Analyst
Department	Correctional Institute
Type	Capital Improvement
Project Number	260001
Request Groups	Correctional Institute
Estimated Start Date	01/1/2025
Estimated Completion Date	12/31/2026

Project Location

265 I W Davis Road



Description

Building expansion for the Correctional Institute which will include more space for: bunks, lockers, mattresses, benches, TV's, and washer-dryer sets. This is a joint project with Barrow County and anticipated additional charges will be paid by them.

Details

Type of Project: Refurbishment

Funding: Intergovernmental Revenue

Capital Cost

FY2026 Budget
$1.6M

Total Budget (all years)
$1.6M

Project Total
$1.6M

Detailed Breakdown

Category	FY2026 *Requested*	Total
Construction/Maintenance	$1,600,000	**$1,600,000**
Planning	$0	**$0**
Total	**$1,600,000**	**$1,600,000**

Funding Sources

FY2026 Budget
$1.6M

Total Budget (all years)
$1.6M

Project Total
$1.6M

Detailed Breakdown

Category	FY2026 *Requested*	Total
Other	$1,600,000	**$1,600,000**
Total	**$1,600,000**	**$1,600,000**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

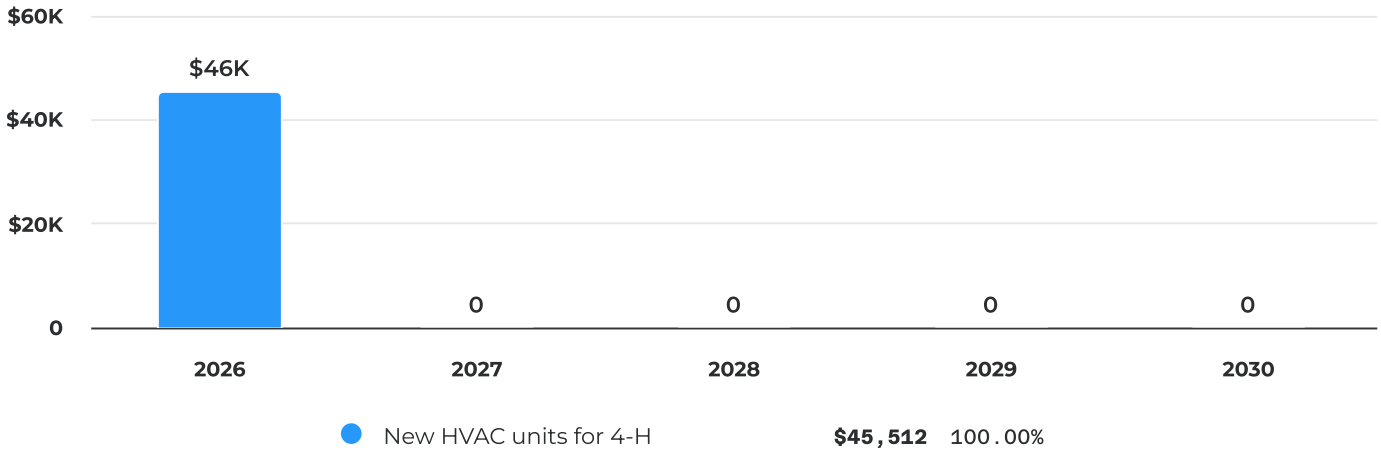
Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Utilities	$0	**$0**
Other	$0	**$0**
General Maintenance	$0	**$0**
Total	**$0**	**$0**

County Extension

FY26 - FY30 County Extension Projects



Summary of Requests

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260004	New HVAC units for 4-H	$45,512	$0	$0	$0	$0	**$45,512**
Total Summary of Requests		**$45,512**	**$0**	**$0**	**$0**	**$0**	**$45,512**

New HVAC units for 4-H

Overview

Request Owner	Scott Martin, Facilities Maintenance Director
Department	County Extension
Type	Capital Improvement
Project Number	260004
Request Groups	County Extension, Facilities Maintenance
Estimated Start Date	01/1/2026
Estimated Completion Date	12/31/2026

Project Location

255 Curtis H Spence Drive



Description

Replace 3 HVAC rooftop units due to age and condition of units.

Details

Type of Project: Other improvement

Funding: General Capital Projects Funds

Benefit to Community

This project will create a more comfortable environment for the citizens that visit the 4-H facility.

Supplemental Attachments

4-H rooftop unit quote.pdf

Capital Cost

FY2026 Budget
$45.5K

Total Budget (all years)
$45.5K

Project Total
$45.5K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Equipment/Vehicle/Furnishings	$45,512	**$45,512**
Total	**$45,512**	**$45,512**

Funding Sources

FY2026 Budget
$45.5K

Total Budget (all years)
$45.5K

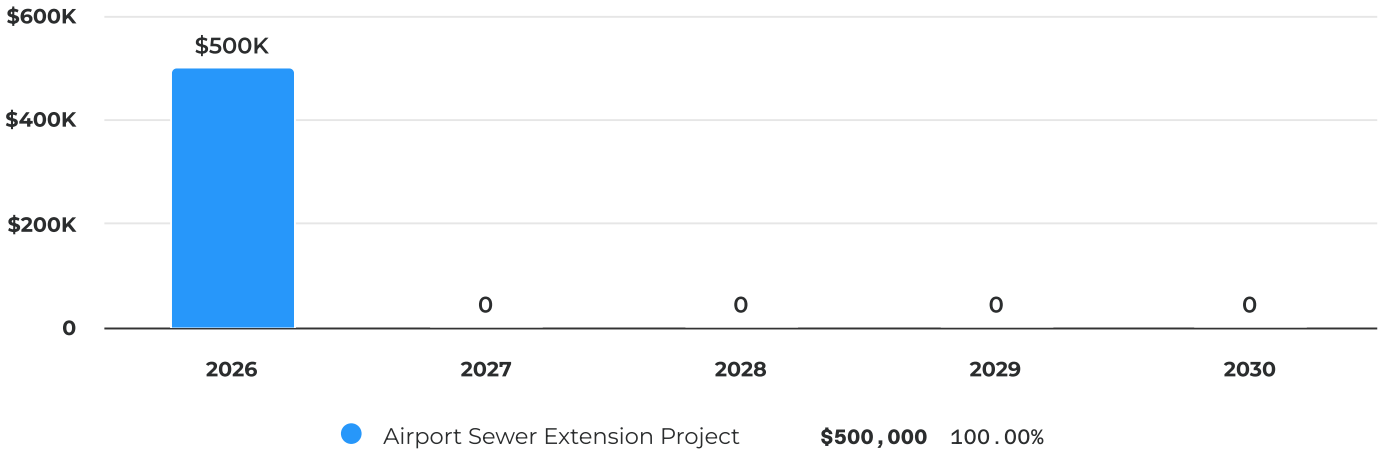
Project Total
$45.5K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Fund	$45,512	**$45,512**
Total	**$45,512**	**$45,512**

County Manager

FY26 - FY30 County Manager Projects



Summary of Requests

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
230044	Airport Sewer Extension Project	$500,000	$0	$0	$0	$0	**$500,000**
Total Summary of Requests		**$500,000**	**$0**	**$0**	**$0**	**$0**	**$500,000**

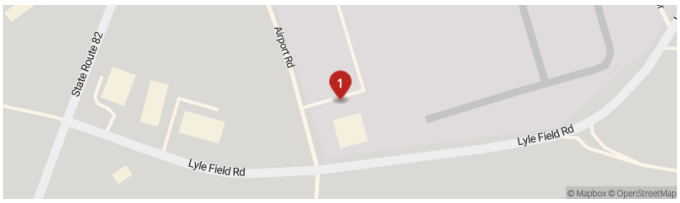
Airport Sewer Extension Project

Overview

Request Owner	Alisha Gamble, Finance Director
Department	County Manager
Type	Capital Improvement
Project Number	230044
Request Groups	Finance
Estimated Start Date	10/21/2024
Estimated Completion Date	12/31/2026

Project Location

500 Sky Harbor Way



Description

Joint project with the ARC/City of Jefferson for Sewer Extension to the Airport.

Details

Type of Project: New Construction

Funding: Reimbursement from ARC, General Capital Projects Funds

Supplemental Attachments

MOU between the City of Jefferson and Jackson Co

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$500K	**$500K**	**$500K**

Detailed Breakdown

Category	FY2026 *Requested*	Total
Other	$500,000	**$500,000**
Design	$0	**$0**
Total	**$500,000**	**$500,000**

Funding Sources

FY2026 Budget
$500K

Total Budget (all years)
$500K

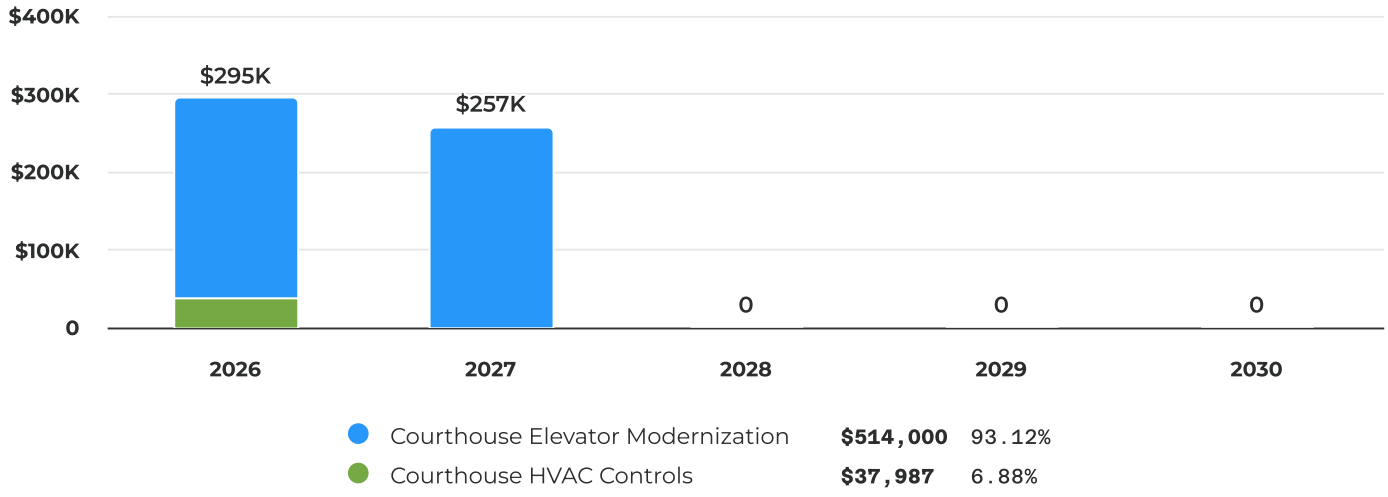
Project Total
$500K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Other	$500,000	**$500,000**
Grants	$0	**$0**
Total	**$500,000**	**$500,000**

Courthouse

FY26 - FY30 Courthouse Projects



Courthouse Elevator Modernization	**$514,000**	93.12%
Courthouse HVAC Controls	**$37,987**	6.88%

Summary of Requests

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260032	Courthouse Elevator Modernization	$257,000	$257,000	$0	$0	$0	**$514,000**
260003	Courthouse HVAC Controls	$37,987	$0	$0	$0	$0	**$37,987**
Total Summary of Requests		**$294,987**	**$257,000**	**$0**	**$0**	**$0**	**$551,987**

Courthouse Elevator Modernization

Overview

Request Owner	Chase Culpepper, Financial Analyst
Department	Courthouse
Type	Capital Improvement
Project Number	260032
Request Groups	Courthouse, Facilities Maintenance
Estimated Start Date	01/1/2026
Estimated Completion Date	12/31/2026

Project Location

5000 Jackson Parkway



Description

Courthouse Elevator Modernization

Details

Type of Project: Refurbishment

Funding: General Capital Projects Funds

Benefit to Community

The modernization of the elevators in the Courthouse will ensure they will be in use for years to come.

Supplemental Attachments

- Jackson County Courthouse - Service Elevator Modernization Proposal - 7.2.2025.pdf
- Jackson County Courthouse - Jail Elevator Modernization Proposal - 6.30.2025.pdf
- Jackson County Courthouse - Lobby Elevators Modernization Proposal - 7.2.2025.pdf
- Jackson County Courthouse - Judges Elevator Modernization Proposal - 6.30.2025.pdf

Capital Cost

FY2026 Budget
$257K

Total Budget (all years)
$514K

Project Total
$514K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Other	$257,000	$257,000	**$514,000**
Total	**$257,000**	**$257,000**	**$514,000**

Funding Sources

FY2026 Budget
$257K

Total Budget (all years)
$514K

Project Total
$514K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Fund	$257,000	$257,000	**$514,000**
Total	**$257,000**	**$257,000**	**$514,000**

Courthouse HVAC Controls

Overview

Request Owner Chase Culpepper, Financial Analyst

Department Courthouse

Type Capital Equipment

Project Number 260003

Request Groups Courthouse, Facilities Maintenance

Description

Courthouse HVAC Controls

Installation includes labor and freight. Sales tax listed on quote is removed from below cost

Details

New Purchase or Replacement: New

Funding: General Capital Projects Funds

Supplemental Attachments

Quick Quote Jackson County Court House New MPC36 05-13-25.pdf

Capital Cost

FY2026 Budget
$38K

Total Budget (all years)
$38K

Project Total
$38K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Equipment	$19,167	**$19,167**
Installation	$18,820	**$18,820**
Total	**$37,987**	**$37,987**

Funding Sources

FY2026 Budget
$38K

Total Budget (all years)
$38K

Project Total
$38K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Fund	$37,987	**$37,987**
Total	**$37,987**	**$37,987**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

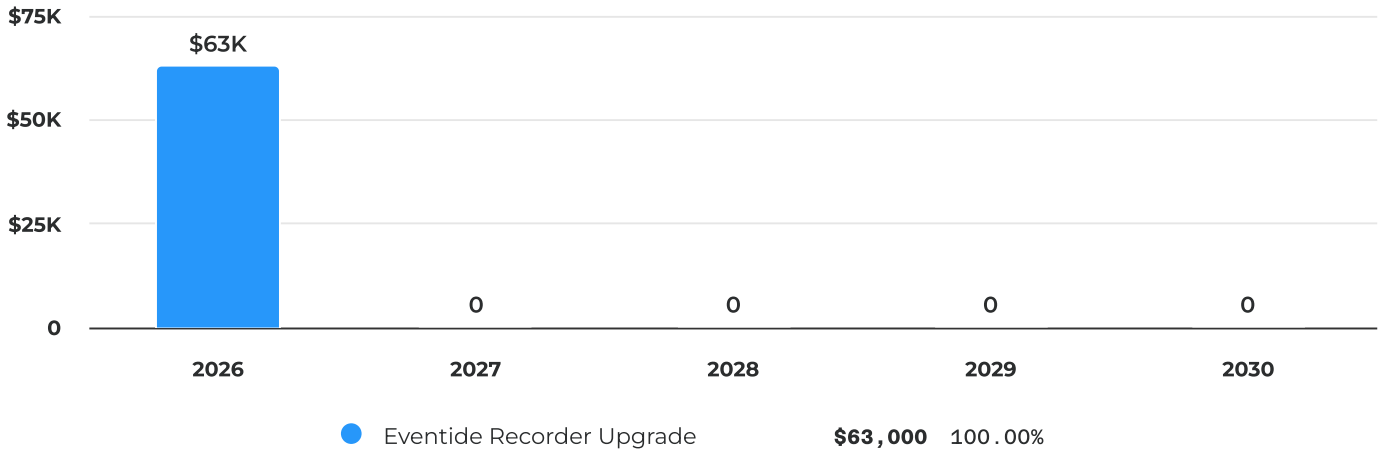
Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Category 1	$0	**$0**
Total	**$0**	**$0**

E-911 Center

FY26 - FY30 E-911 Center Projects



Summary of Requests

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
250062	Eventide Recorder Upgrade	$63,000	$0	$0	$0	$0	**$63,000**
Total Summary of Requests		**$63,000**	**$0**	**$0**	**$0**	**$0**	**$63,000**

Eventide Recorder Upgrade

Overview

Request Owner	Barbara Adams, Director of E-911
Department	E-911 Center
Type	Capital Equipment
Project Number	250062
Request Groups	E-911

Description

The Eventide Recorder stores all phone calls and radio traffic in the 911 center. This is a required process for 911 records management. This system comes with 24/7 monitoring. This equipment and software has not been upgraded in 10 years, which is beyond its lifespan.

The original quote for this project was 61214.00. I was able to get the cost down 7700.00.

I have been monitoring the price increase issues across the country. Therefore, I would like to brace for the potential of a tariff fee and the most talked-about is 8%. The cost of the project is 58114.00 and the 8% is 62763.12. The request is for 63000.00, which is rounded off to ensure coverage of any increase or added fees.

Other category is for equipment, which included touch screen and system

Discount included

Details

New Purchase or Replacement: Replacement

Funding: General Capital Projects Funds

Supplemental Attachments

Replacement Quote

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$58.1K	**$58.1K**	**$58.1K**

Detailed Breakdown

Category	FY2026 *Requested*	Total
Software	$45,014	**$45,014**
Other	$11,350	**$11,350**
Installation	$1,750	**$1,750**
Total	**$58,114**	**$58,114**

Funding Sources

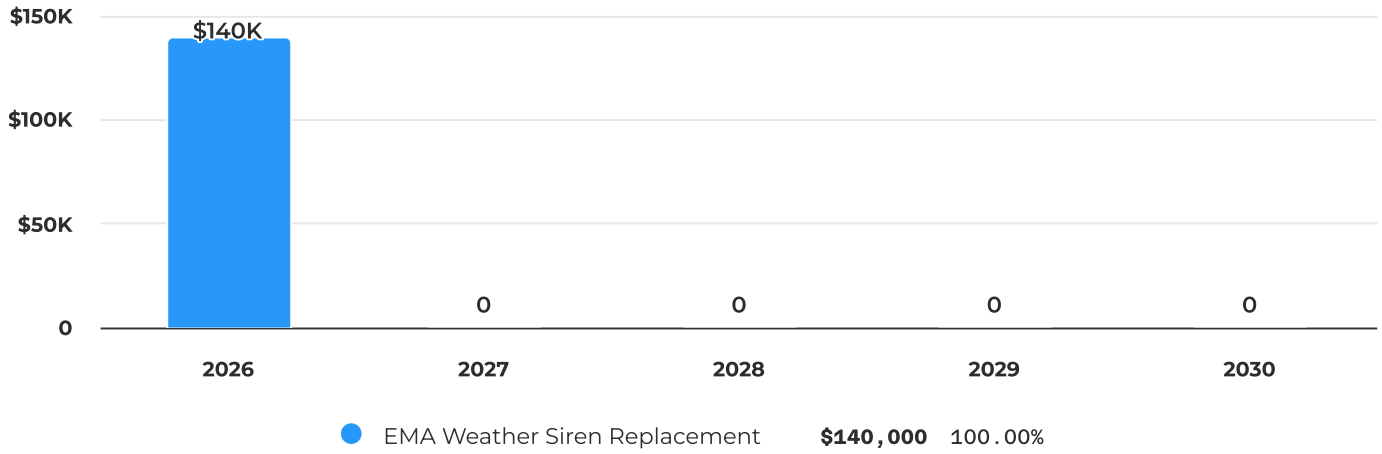
FY2026 Budget	Total Budget (all years)	Project Total
$63K	**$63K**	**$63K**

Detailed Breakdown

Category	FY2026 *Requested*	Total
Other	$63,000	**$63,000**
Total	**$63,000**	**$63,000**

EMA/Rescue

FY26 - FY30 EMA/Rescue Projects



Summary of Requests

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260026SP7	EMA Weather Siren Replacement	$140,000	$0	$0	$0	$0	**$140,000**
Total Summary of Requests		**$140,000**	**$0**	**$0**	**$0**	**$0**	**$140,000**

EMA Weather Siren Replacement

Overview

Request Owner	Bryan Bullock, Director of EMA
Department	EMA/Rescue
Type	Capital Equipment
Project Number	260026SP7
Request Groups	EMA/Rescue

Description

Replace weather sirens at HWY 334 & Cooper Farm Road and Commerce Fire Department. Potential GEMA grant funding with 15% local match. Application is pending.

Details

New Purchase or Replacement: Replacement

Funding: General Capital Projects Funds

Capital Cost

FY2026 Budget
$140K

Total Budget (all years)
$140K

Project Total
$140K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Equipment	$140,000	**$140,000**
Total	**$140,000**	**$140,000**

Funding Sources

FY2026 Budget
$140K

Total Budget (all years)
$140K

Project Total
$140K

Detailed Breakdown

Category	FY2026 *Requested*	Total
SPLOST VII	$140,000	**$140,000**
Total	**$140,000**	**$140,000**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$2K

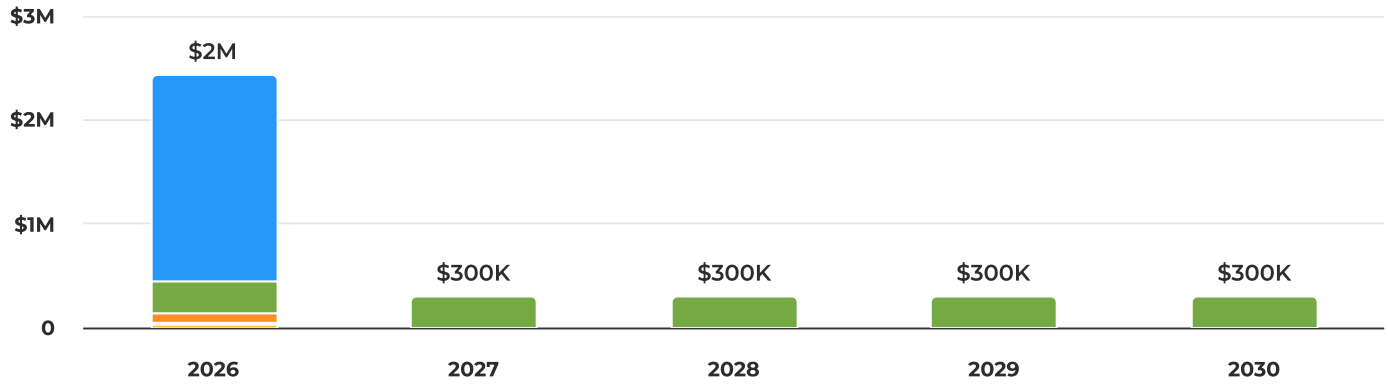
Project Total
$2K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Category 1	$500	$500	$500	$500	**$2,000**
Total	**$500**	**$500**	**$500**	**$500**	**$2,000**

EMS/Ambulance

FY26 - FY30 EMS/Ambulance Projects



●	EMS Headquarters & Station Relocate	**$2,000,000**	55.01%
●	Annual Ambulance Replacement	**$1,500,000**	41.26%
●	EMS Stryker Stretchers	**$85,566**	2.35%
●	Ambulance Reconditioning 2	**$25,000**	0.69%
●	Ambulance Reconditioning 1	**$25,000**	0.69%

Summary of Requests

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
240006	EMS Headquarters & Station Relocate	$2,000,000	$0	$0	$0	$0	**$2,000,000**
260033SP7	Annual Ambulance Replacement	$300,000	$300,000	$300,000	$300,000	$300,000	**$1,500,000**
260027SP7	EMS Stryker Stretchers	$85,566	$0	$0	$0	$0	**$85,566**
260018	Ambulance Reconditioning 2	$25,000	$0	$0	$0	$0	**$25,000**
260017	Ambulance Reconditioning 1	$25,000	$0	$0	$0	$0	**$25,000**
Total Summary of Requests		**$2,435,566**	**$300,000**	**$300,000**	**$300,000**	**$300,000**	**$3,635,566**

Ambulance Reconditioning 1

Overview

Request Owner	Timothy Grice, Assistant EMS Director
Department	EMS/Ambulance
Type	Capital Improvement
Project Number	260017
Request Groups	EMS/Ambulance
Estimated Start Date	01/1/2026
Estimated Completion Date	03/31/2026

Project Location

86 Gordon Street



Description

In an effort to maximize the lifespan of our existing ambulance fleet, we are requesting an allocation to recondition an existing ambulance. Ambulance prices continue to climb, and we believe the life of our medium-duty ambulances can be extended with proper reconditioning. State fees are no longer required for each ambulance, and the timing of recent ambulance purchases affords us the opportunity to explore the effectiveness of reconditioning. The amount requested is somewhat arbitrary, and will consist of an approximate $1000.00 preventative maintenance check and other associated repairs and/or replacement parts.

Details

Type of Project: Refurbishment

Funding: General Capital Projects Funds

Benefit to Community

In an effort to maximize the lifespan of our existing ambulance fleet, we are requesting an allocation to recondition an existing ambulance. Ambulance prices continue to climb, and we believe the life of our medium-duty ambulances can be extended with proper reconditioning. State fees are no longer required for each ambulance, and the timing of recent ambulance purchases affords us the opportunity to explore the effectiveness of reconditioning. The amount requested is somewhat arbitrary, and will consist of an approximate $1000.00 preventative maintenance check and other associated repairs and/or replacement parts.

Supplemental Attachments

Ambulance Conditioning

Capital Cost

FY2026 Budget
$25K

Total Budget (all years)
$25K

Project Total
$25K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Equipment/Vehicle/Furnishings	$25,000	**$25,000**
Total	**$25,000**	**$25,000**

Funding Sources

FY2026 Budget
$25K

Total Budget (all years)
$25K

Project Total
$25K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Fund	$25,000	**$25,000**
Total	**$25,000**	**$25,000**

Ambulance Reconditioning 2

Overview

Request Owner	Timothy Grice, Assistant EMS Director
Department	EMS/Ambulance
Type	Capital Improvement
Project Number	260018
Request Groups	EMS/Ambulance
Estimated Start Date	01/1/2026
Estimated Completion Date	03/31/2026

Project Location

86 Gordon Street



Description

In an effort to maximize the lifespan of our existing ambulance fleet, we are requesting an allocation to recondition an existing ambulance. Ambulance prices continue to climb, and we believe the life of our medium-duty ambulances can be extended with proper reconditioning. State fees are no longer required for each ambulance, and the timing of recent ambulance purchases affords us the opportunity to explore the effectiveness of reconditioning. The amount requested is somewhat arbitrary, and will consist of an approximate $1000.00 preventative maintenance check and other associated repairs and/or replacement parts.

Details

Type of Project: Refurbishment

Funding: General Capital Projects Funds

Benefit to Community

In an effort to maximize the lifespan of our existing ambulance fleet, we are requesting an allocation to recondition an existing ambulance. Ambulance prices continue to climb, and we believe the life of our medium-duty ambulances can be extended with proper reconditioning. State fees are no longer required for each ambulance, and the timing of recent ambulance purchases affords us the opportunity to explore the effectiveness of reconditioning. The amount requested is somewhat arbitrary, and will consist of an approximate $1000.00 preventative maintenance check and other associated repairs and/or replacement parts.

Supplemental Attachments

Ambulance Reconditioning

Capital Cost

FY2026 Budget
$25K

Total Budget (all years)
$25K

Project Total
$25K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Equipment/Vehicle/Furnishings	$25,000	**$25,000**
Total	**$25,000**	**$25,000**

Funding Sources

FY2026 Budget
$25K

Total Budget (all years)
$25K

Project Total
$25K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Fund	$25,000	**$25,000**
Total	**$25,000**	**$25,000**

Annual Ambulance Replacement

Overview

Request Owner Chase Culpepper, Financial Analyst

Department EMS/Ambulance

Type Capital Equipment

Project Number 260033SP7

Request Groups EMS/Ambulance

Description

Annual Ambulance Replacement

Details

New Purchase or Replacement: New

New or Used Vehicle: New Vehicle

Useful Life: 5

Funding Sources: General Capital Project Fund

Capital Cost

FY2026 Budget
$300K

Total Budget (all years)
$1.5M

Project Total
$1.5M

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Vehicle Cost	$300,000	$300,000	$300,000	$300,000	$300,000	**$1,500,000**
Total	**$300,000**	**$300,000**	**$300,000**	**$300,000**	**$300,000**	**$1,500,000**

Funding Sources

FY2026 Budget
$300K

Total Budget (all years)
$1.5M

Project Total
$1.5M

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Other	$300,000	$300,000	$300,000	$300,000	$300,000	**$1,500,000**
Total	**$300,000**	**$300,000**	**$300,000**	**$300,000**	**$300,000**	**$1,500,000**

EMS Headquarters & Station Relocate

Overview

Request Owner	Chase Culpepper, Financial Analyst
Department	EMS/Ambulance
Type	Capital Improvement
Project Number	240006
Request Groups	EMS/Ambulance
Estimated Start Date	01/1/2024
Estimated Completion Date	12/31/2026

Project Location

86 Gordon Street



Description

Relocation of the EMS HQ and Station

Images



Design EMS.png

Details

Type of Project: Replacement

Funding: General Capital Projects Funds, Impact Fees

Supplemental Attachments

2026 Amounts.png

Capital Cost

FY2026 Budget
$2M

Total Budget (all years)
$2M

Project Total
$2M

Detailed Breakdown

Category	FY2026 *Requested*	Total
Construction/Maintenance	$2,000,000	**$2,000,000**
Other	$0	**$0**
Planning	$0	**$0**
Total	**$2,000,000**	**$2,000,000**

Funding Sources

FY2026 Budget
$2M

Total Budget (all years)
$2M

Project Total
$2M

Detailed Breakdown

Category	FY2026 *Requested*	Total
Fund	$2,000,000	**$2,000,000**
Impact Fees	$0	**$0**
Total	**$2,000,000**	**$2,000,000**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Utilities	$0	**$0**
Supplies	$0	**$0**
General Maintenance	$0	**$0**
Total	**$0**	**$0**

EMS Stryker Stretchers

Overview

Request Owner	Timothy Grice, Assistant EMS Director
Department	EMS/Ambulance
Type	Capital Equipment
Project Number	260027SP7
Request Groups	EMS/Ambulance

Description

We have attached the updated quote for 2 stretchers, maintenance plan, and trade-in adjustment. This would completely replace the existing Capital Request for a Stryker Stretcher and Power Load system. Instead of one complete system, we are requesting 2 Stretchers. One stretcher would be used with our newest ambulance to equip all front-line ambulances with the powered system. The second stretcher will be used with the next ambulance received, which would allow for one spare ambulance to be equipped as a front-line unit for increased efficiency when units are off-line for repair.

Details

New Purchase or Replacement: New

Funding: SPLOST

Supplemental Attachments

Updated Stryker Quote.pdf

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$85.6K	**$85.6K**	**$85.6K**

Detailed Breakdown

Category	FY2026 *Requested*	Total
Equipment	$72,926	**$72,926**
Installation	$12,640	**$12,640**
Total	**$85,566**	**$85,566**

Funding Sources

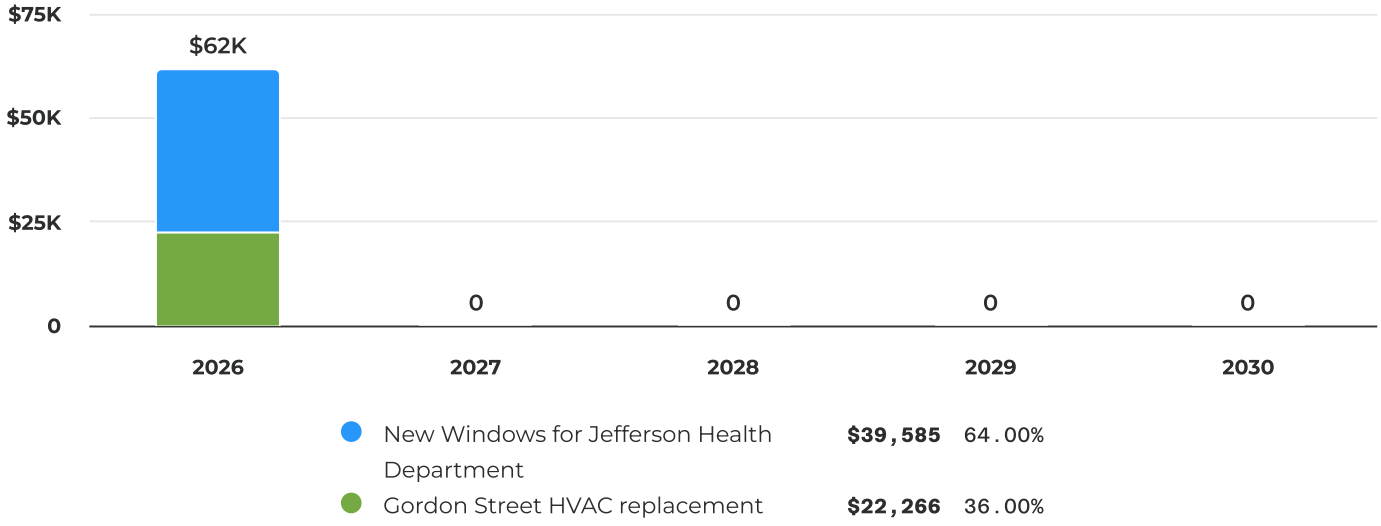
FY2026 Budget	Total Budget (all years)	Project Total
$85.6K	**$85.6K**	**$85.6K**

Detailed Breakdown

Category	FY2026 *Requested*	Total
SPLOST VII	$85,566	**$85,566**
Total	**$85,566**	**$85,566**

Facilities Maintenance

FY26 - FY30 Facilities Maintenance Projects



Summary of Requests

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260008	New Windows for Jefferson Health Department	$39,585	$0	$0	$0	$0	**$39,585**
260002	Gordon Street HVAC replacement	$22,266	$0	$0	$0	$0	**$22,266**
Total Summary of Requests		**$61,851**	**$0**	**$0**	**$0**	**$0**	**$61,851**

Gordon Street HVAC replacement

Overview

Request Owner	Scott Martin, Facilities Maintenance Director
Department	Facilities Maintenance
Type	Capital Improvement
Project Number	260002
Request Groups	Parks and Recreation, Facilities Maintenance
Estimated Start Date	01/1/2026
Estimated Completion Date	12/31/2026

Project Location

441 Gordon Street



Description

ACU-1 serves Parks and Rec offices. This unit is 19 years old. We have had to rewire the condenser fan motors due to the wire shield dry rotting. The compressors show signs of overheating. The fins on the condenser coils have been damaged from kids drawing on them. This causes the coils to not draw the heat out of the refrigerant, causing further damage to the compressors. I recommend replacing the existing Lennox with ICP manufactured unit. The cost of this unit is $10,326.51. The electric heat accessory costs $313.19. I also recommend purchasing coil guards to protect the coils. The cost of coil guards is $493.30. ACU-2 serves Parks and Rec offices.

Details

Type of Project: Replacement

Funding: General Capital Projects Funds

Supplemental Attachments

Gordon street quote.pdf

Capital Cost

FY2026 Budget
$22.3K

Total Budget (all years)
$22.3K

Project Total
$22.3K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Other	$22,266	**$22,266**
Total	**$22,266**	**$22,266**

Funding Sources

FY2026 Budget
$22.3K

Total Budget (all years)
$22.3K

Project Total
$22.3K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Fund	$22,266	**$22,266**
Total	**$22,266**	**$22,266**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
General Maintenance	$0	**$0**
Total	**$0**	**$0**

New Windows for Jefferson Health Department

Overview

Request Owner	Scott Martin, Facilities Maintenance Director
Department	Facilities Maintenance
Type	Capital Improvement
Project Number	260008
Request Groups	Facilities Maintenance, Administration Building
Estimated Start Date	01/1/2026
Estimated Completion Date	12/31/2026

Project Location

341 Darnell Road



Description

Windows are all leaking and causing damage to the building.

Would be added as an improvement to Jackson Co. Health Department Building

Details

Type of Project: Refurbishment

Funding: General Capital Projects Funds

Supplemental Attachments

Jackson County Health Department Window System Replacement .pdf

Capital Cost

FY2026 Budget
$39.6K

Total Budget (all years)
$39.6K

Project Total
$39.6K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Repairs/Improvements	$39,585	**$39,585**
Total	**$39,585**	**$39,585**

Funding Sources

FY2026 Budget
$39.6K

Total Budget (all years)
$39.6K

Project Total
$39.6K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Fund	$39,585	**$39,585**
Total	**$39,585**	**$39,585**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

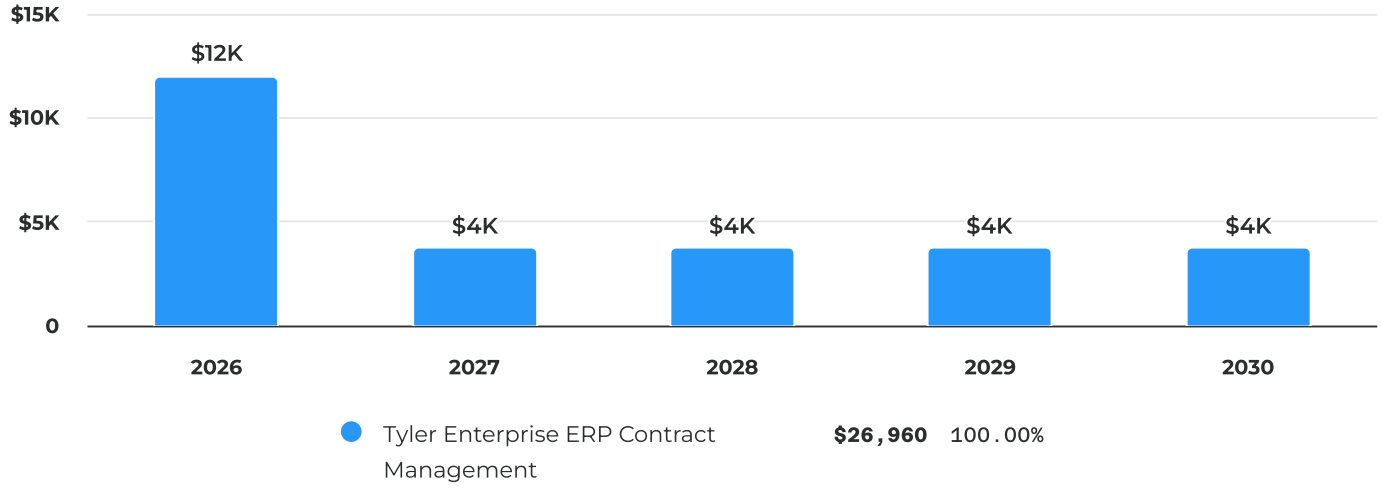
Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Utilities	$0	**$0**
Other	$0	**$0**
General Maintenance	$0	**$0**
Total	**$0**	**$0**

Financial Administration

FY26 - FY30 Financial Administration Projects



Summary of Requests

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260029	Tyler Enterprise ERP Contract Management	$12,000	$3,740	$3,740	$3,740	$3,740	**$26,960**
Total Summary of Requests		**$12,000**	**$3,740**	**$3,740**	**$3,740**	**$3,740**	**$26,960**

Tyler Enterprise ERP Contract Management

Overview

Request Owner	Kenneth Morris, Budget and Purchasing Manager
Department	Financial Administration
Type	Capital Equipment
Project Number	260029
Request Groups	Finance

Description

Contract Management for Enterprise ERP, powered by Munis, supports the entire lifecycle of a contract from initiation to expiration. This program allows users to create and approve annual and multi-year contracts for purchases, and optionally encumber the appropriate funds in advance. Users are able to allocate contracts by account or account segment, as well as define milestones and key dates that trigger optional alerts to appropriate staff.

Contract Management is fully integrated with General Ledger, Purchasing, and Accounts Payable, which allows users to track and withhold contract sliding scale retainage based off percentage complete, and also provides the ability to track pending payments, open requisitions, purchase orders, and contract change orders.

$3,740 is annual reoccurring fee

Details

New Purchase or Replacement: New

Funding: General Capital Projects Funds

Supplemental Attachments

Contracts Project Module
Project Description information from Vendor

Contracts Module Quote
Quote/Estimating for increase next year

Capital Cost

FY2026 Budget
$12K

Total Budget (all years)
$27K

Project Total
$27K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Software	$12,000	$3,740	$3,740	$3,740	$3,740	**$26,960**
Total	**$12,000**	**$3,740**	**$3,740**	**$3,740**	**$3,740**	**$26,960**

Funding Sources

FY2026 Budget
$12K

Total Budget (all years)
$27K

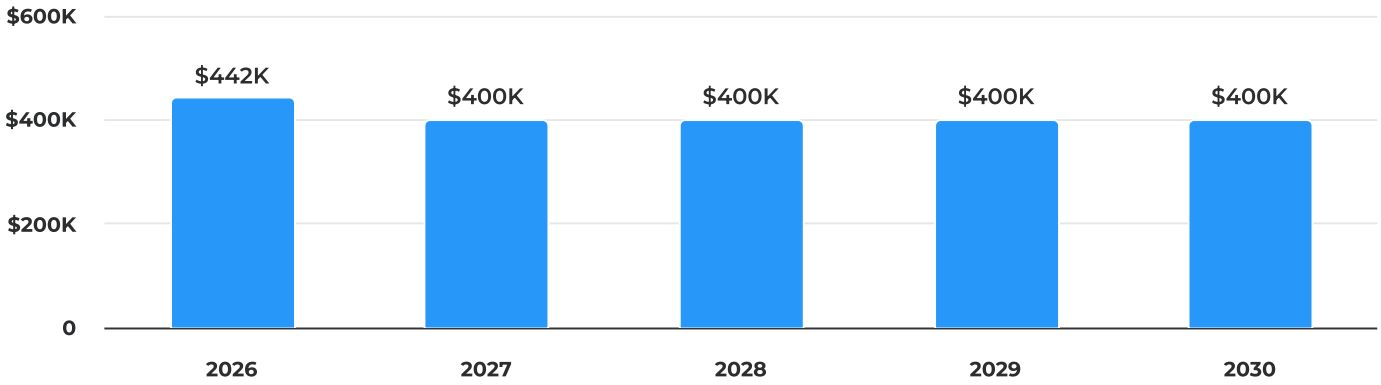
Project Total
$27K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Fund	$12,000	$3,740	$3,740	$3,740	$3,740	**$26,960**
Total	**$12,000**	**$3,740**	**$3,740**	**$3,740**	**$3,740**	**$26,960**

Financial Administration

FY26 - FY30 Financial Administration Projects



Annual Enterprise Fleet Management Program	**$2,042,256**	100.00%

Summary of Requests

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
250060	Annual Enterprise Fleet Management Program	$442,256	$400,000	$400,000	$400,000	$400,000	**$2,042,256**
Total Summary of Requests		**$442,256**	**$400,000**	**$400,000**	**$400,000**	**$400,000**	**$2,042,256**

Annual Enterprise Fleet Management Program

Overview

Request Owner	Alisha Gamble, Finance Director
Department	Financial Administration
Type	Capital Equipment
Project Number	250060
Request Groups	Finance

Description

Jackson County has contracted with Enterprise Fleet Management to launch a vehicle lease program beginning in 2025. As part of the FY2025 Budget, $750,000 was approved in the General Capital Fund to support vehicle acquisitions for county departments.

In the first year, lease costs are estimated at up to $450,000, generating projected cost savings of approximately $300,000. The program is expected to further reduce costs through lower maintenance expenses by replacing aging fleet vehicles and generating revenue from surplus vehicle sales.

The contract was approved on February 17, 2025. This request is to establish annual lease costs, which will be reviewed and adjusted each year based on actual lease activity.

Details

New Purchase or Replacement: Replacement

New or Used Vehicle: New Vehicle

Useful Life: 5

Funding Sources: General Capital Project Fund

Supplemental Attachments

Approved Minutes 2-17-2025

Capital Cost

FY2026 Budget
$442K

Total Budget (all years)
$2.04M

Project Total
$2.04M

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Capital Lease - Principal	$442,256	$400,000	$400,000	$400,000	$400,000	**$2,042,256**
Capital Lease - Interest	$0	$0	$0	$0	$0	**$0**
Total	**$442,256**	**$400,000**	**$400,000**	**$400,000**	**$400,000**	**$2,042,256**

Funding Sources

FY2026 Budget
$442K

Total Budget (all years)
$2.04M

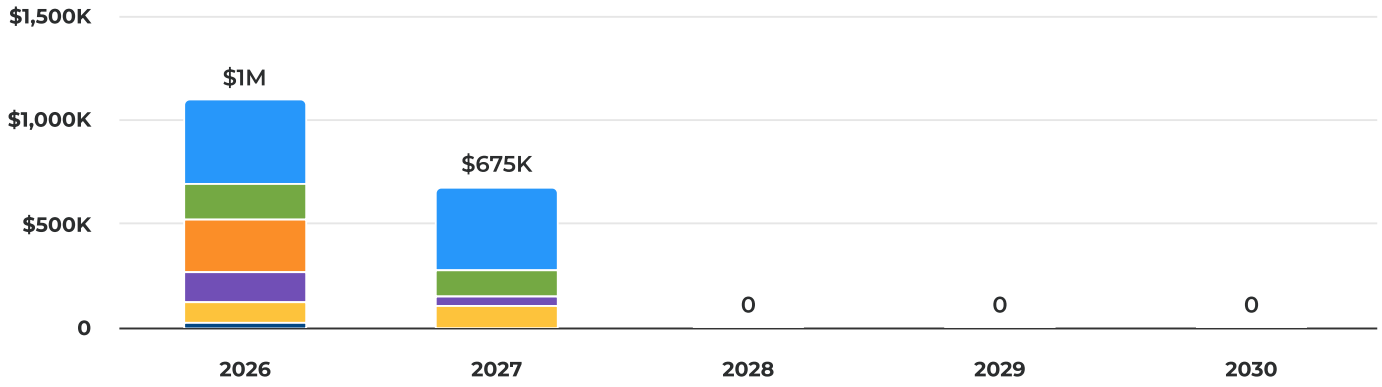
Project Total
$2.04M

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Fund	$400,000	$400,000	$400,000	$400,000	$400,000	**$2,000,000**
Other	$42,256	$0	$0	$0	$0	**$42,256**
Total	**$442,256**	**$400,000**	**$400,000**	**$400,000**	**$400,000**	**$2,042,256**

Information Technology

FY26 - FY30 Information Technology Projects



Cisco Network Switching Equipment	**$800,000**	45.19%
Computer Hardware	**$300,000**	16.94%
Courthouse Data Center UPS Replacement	**$250,000**	14.12%
Data Center Redundancy - Courthouse and Administrative Building Data Center	**$200,000**	11.30%
Dell / EMC Technical Infrastructure - Servers and Storage	**$200,000**	11.30%
NextRequest- CivicPlus Software	**$20,476**	1.16%

Summary of Requests

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260010	Cisco Network Switching Equipment	$400,000	$400,000	$0	$0	$0	**$800,000**
260014	Computer Hardware	$175,000	$125,000	$0	$0	$0	**$300,000**
260012	Courthouse Data Center UPS Replacement	$250,000	$0	$0	$0	$0	**$250,000**
260013	Data Center Redundancy - Courthouse and Administrative Building Data Center	$150,000	$50,000	$0	$0	$0	**$200,000**
260011	Dell / EMC Technical Infrastructure - Servers and Storage	$100,000	$100,000	$0	$0	$0	**$200,000**
260030	NextRequest- CivicPlus Software	$20,476	$0	$0	$0	$0	**$20,476**
Total Summary of Requests		**$1,095,476**	**$675,000**	**$0**	**$0**	**$0**	**$1,770,476**

Cisco Network Switching Equipment

Overview

Request Owner	Barry Puckett, IT Director
Department	Information Technology
Type	Capital Equipment
Project Number	260010
Request Groups	Information Technology

Description

The current network infrastructure includes end-of-life equipment that is no longer supported by Cisco. As a result, these devices no longer receive critical security patches, firmware updates, or technical support. This lack of vendor support introduces significant security and operational risks, including potential exposure to known vulnerabilities and the inability to maintain compliance with industry standards, or security standards.

In the event of equipment failure, there is no viable repair or replacement path through Cisco, which would necessitate emergency replacement efforts. During this time, the affected worksite would experience a complete loss of network connectivity, disrupting communications, access to cloud and on-premise resources, and essential business operations.

To mitigate this risk, DoIT recommends proactively replacing unsupported hardware with current-generation Cisco equipment or equivalent enterprise-grade alternatives. This upgrade will ensure continued support, enhance network security, and provide improved performance and manageability. The new equipment will also allow for integration into our centralized network monitoring and management systems, supporting more efficient troubleshooting and future scalability. We will also evaluate leasing options that potentially reduce the initial funding requirement. If so, we will reduce the 2027 CIP request, and add the annual lease cost to the DoIT OPS budget.

$45k in operational costs are enough to cover the implementation and continued add-ons in the initial four year period (roughly $39k)

Details

New Purchase or Replacement: Replacement

Funding: General Capital Projects Funds

Supplemental Attachments

05022025.xls

05022025-1.xls

Capital Cost

FY2026 Budget
$400K

Total Budget (all years)
$800K

Project Total
$800K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Equipment	$400,000	$400,000	**$800,000**
Total	**$400,000**	**$400,000**	**$800,000**

Funding Sources

FY2026 Budget
$400K

Total Budget (all years)
$800K

Project Total
$800K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Fund	$400,000	$400,000	**$800,000**
Total	**$400,000**	**$400,000**	**$800,000**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$180K

Project Total
$180K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
General Maintenance	$45,000	$45,000	$45,000	$45,000	**$180,000**
Total	**$45,000**	**$45,000**	**$45,000**	**$45,000**	**$180,000**

Computer Hardware

Overview

Request Owner	Barry Puckett, IT Director
Department	Information Technology
Type	Capital Equipment
Project Number	260014
Request Groups	Information Technology

Description

The goal of this project is to procure standard computer hardware and peripherals—including desktop and laptop computers, monitors, printers, scanners, and related equipment—to maintain an inventory for rapid deployment to internal customers. Maintaining a ready stock of standard-issue equipment enables us to respond quickly to departmental needs, minimizing downtime and improving service efficiency.

Inventory will be replenished on an ongoing basis through the purchase of replacement units, with costs back-charged to the requesting departments. Historically, this expenditure has been part of the DoIT OPS budget. However, transitioning it to the Capital Improvement Plan (CIP) allows for greater fiscal flexibility by enabling the rollover of unspent funds to the following year. This change will help eliminate the need for rushed end-of-year purchases and improve long-term planning.

Operational costs relating to software (see OPS sheet)

Details

New Purchase or Replacement: New

Funding: General Capital Projects Funds

Supplemental Attachments

2026 OPS and CIP Request.xlsx

Capital Cost

FY2026 Budget
$175K

Total Budget (all years)
$300K

Project Total
$300K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Equipment	$175,000	$125,000	**$300,000**
Total	**$175,000**	**$125,000**	**$300,000**

Funding Sources

FY2026 Budget
$175K

Total Budget (all years)
$300K

Project Total
$300K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Fund	$175,000	$125,000	**$300,000**
Total	**$175,000**	**$125,000**	**$300,000**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$20K

Project Total
$20K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Other	$0	$5,000	$5,000	$5,000	$5,000	**$20,000**
General Maintenance	$0	$0	$0	$0	$0	**$0**
Utilities	$0	$0	$0	$0	$0	**$0**
Total	**$0**	**$5,000**	**$5,000**	**$5,000**	**$5,000**	**$20,000**

Courthouse Data Center UPS Replacement

Overview

Request Owner	Barry Puckett, IT Director
Department	Information Technology
Type	Capital Equipment
Project Number	260012
Request Groups	Information Technology

Description

The existing UPS in the Courthouse Data Center, installed in 2004, has exceeded its expected service life of approximately 15 years—even with regular maintenance. While the batteries remain in acceptable condition, the base unit responsible for transferring power from utility to battery is at increased risk of failure. A malfunction at this level could result in a complete loss of power to the data center, risking equipment damage and system downtime.

To mitigate both cost and operational complexity, we propose replacing the current UPS with the same make and model used in the Administrative Building. This approach will streamline maintenance, lower annual service costs, and integrate seamlessly with our existing UPS management system, including remote alerting capabilities.

Regular maintenance is shown in operational costs

The following communication is provided by the Electrical Engineer at Engineering Group:

From: mitch@eng-group.com <mitch@eng-group.com>
Sent: Thursday, May 1, 2025 7:23 AM
To: Barry Vickery <bvickery@jacksoncountygov.com>
Subject: RE: Follow-up UPS DR Rm

CAUTION: *** This email originated from outside the Jackson County Government network. Be aware of phishing, and remember: The IT Department will never ask for your password or other personal information in email. Use caution when opening attachments and hyperlinks. ***

Allow 200-250k
Mitch

Professional Services for Engineering

Jackson County - DR Room UPS Upgrade						
Proposed Fee						
		Hrly Rate	Hrs	Base Fee		Other Cost
Fee				Design	Other Items	
Principal	1-Site Visit + Collect Info (2 engrs)	$170.00	8		$1,360.00	
Sr Engineer	Design + Dwgs Spec	$150.00	12	$1,800.00		
Engineer In Training/CAD	CAD + Dwgs + As Built	$140.00	18	$2,520.00		
Engineer	Diagrams + Floor Plans	$130.00	24	$3,120.00		
Travel + Shipping + Etc	Travel, Shipping, Dwgs, Printing, Etc				$320.00	
Principal	Drawings Review Meeting - Site Visit	$170.00	4		$680.00	
Additional Items - If required for this project						
Principal	1-Site Visit Prebid + Bid Review	$170.00	8			$1,360.00
Sr Engineer	Submittal Review, RFI's, Etc	$150.00	10			$1,500.00
Principal	1-Site Visit Review Installation + Report	$170.00	8			$1,360.00
Travel + Shipping + Etc	Travel, Shipping, Dwgs, Printing, Etc					$460.00
Total Cost				$7,440.00	$2,360.00	$4,680.00

Details

New Purchase or Replacement: Replacement

Funding: General Capital Projects Funds

Supplemental Attachments

DC UPS Professional Services Estimate - May 2025.pdf

Capital Cost

FY2026 Budget
$250K

Total Budget (all years)
$250K

Project Total
$250K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Equipment	$250,000	**$250,000**
Total	**$250,000**	**$250,000**

Funding Sources

FY2026 Budget
$250K

Total Budget (all years)
$250K

Project Total
$250K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Fund	$250,000	**$250,000**
Total	**$250,000**	**$250,000**

Operational Costs

FY2026 Budget
$25K

Total Budget (all years)
$125K

Project Total
$125K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Category 1	$25,000	$25,000	$25,000	$25,000	$25,000	**$125,000**
Total	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$125,000**

Data Center Redundancy - Courthouse and Administrative Building Data Center

Overview

Request Owner	Barry Puckett, IT Director
Department	Information Technology
Type	Capital Equipment
Project Number	260013
Request Groups	Information Technology

Description

The objective of this project is to re-engineer and enhance the redundancy between the Courthouse Data Center and the Administrative Building Data Center. This effort will be executed in multiple phases to ensure a robust and resilient infrastructure for Disaster Recovery and Business Continuity. The key phases include:

Phase 1 – Establish Redundant Connectivity:
We will implement dedicated, independent network connections to the Administrative Building Data Center. Redundant fiber connectivity will be provided by Comcast Business and Windstream Business. The construction costs for this fiber installation will be fully covered by the service providers, with no reimbursement required from Jackson County. Ongoing monthly service fees have been accounted for in the 2026 DoIT OPS budget.

Phase 2 – Deploy Network Infrastructure:
Installation of necessary firewall and switching hardware will be completed to enable primary and secondary connectivity paths between the data centers.

Phase 3 – Upgrade Courthouse Data Center Switching:
Existing network switching infrastructure in the Courthouse Data Center will be upgraded to support the new redundant architecture.

Additional factors influencing the final configuration include anticipated reductions in server and storage infrastructure, pending the migration to Microsoft 365 and the adoption of SaaS-based print management.

Upon completion, this project will establish a fully functional, redundant primary/secondary data center architecture—greatly enhancing our Disaster Recovery and Business Continuity capabilities.

The costs are distributed across FY26 and FY27 to meet the initial equipment requirements outlined in the attached quote from MGT. The $50,000 allocated in FY27 is designated for replacing the Fortinet firewall in the courthouse data center.

While I have not included a formal quote for the firewall at this time—due to potential fluctuations in pricing—I anticipate the total cost to be approximately $45,000 to $50,000. This estimate includes any necessary license upgrades that may be required.

Details

New Purchase or Replacement: New

Funding: General Capital Projects Funds

Supplemental Attachments

Comcast Connectivity - Admin DC - May 2025.pdf

Data Center Circuit Load Balancing Project F5 - May 2025.pdf

Capital Cost

FY2026 Budget
$150K

Total Budget (all years)
$200K

Project Total
$200K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Equipment	$150,000	$50,000	**$200,000**
Total	**$150,000**	**$50,000**	**$200,000**

Funding Sources

FY2026 Budget
$150K

Total Budget (all years)
$200K

Project Total
$200K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Fund	$150,000	$50,000	**$200,000**
Total	**$150,000**	**$50,000**	**$200,000**

Operational Costs

FY2026 Budget
$42K

Total Budget (all years)
$210K

Project Total
$210K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Utilities	$30,000	$30,000	$30,000	$30,000	$30,000	**$150,000**
General Maintenance	$11,000	$11,000	$11,000	$11,000	$11,000	**$55,000**
Other	$1,000	$1,000	$1,000	$1,000	$1,000	**$5,000**
Total	**$42,000**	**$42,000**	**$42,000**	**$42,000**	**$42,000**	**$210,000**

Dell / EMC Technical Infrastructure - Servers and Storage

Overview

Request Owner	Barry Puckett, IT Director
Department	Information Technology
Type	Capital Equipment
Project Number	260011
Request Groups	Information Technology

Description

The existing server and storage infrastructure includes end-of-life equipment that is no longer supported by Dell or EMC. This lack of support means the hardware is no longer eligible for security patches, firmware updates, or technical assistance—posing a significant risk to system reliability and security.

A primary concern is the limited availability of replacement components, such as system boards, processors, memory, and power supplies, which further compromises the maintainability of the current environment.

The objective of this CIP request is to address these risks by consolidating legacy, lower-tier servers into modern, high-capacity systems through virtualization. This approach will improve performance, enhance reliability, and reduce the overall hardware footprint while preparing the infrastructure for future scalability and modernization.

For more info on costs:

We intend to purchase higher-performance, higher-capacity servers as an alternative to the traditional approach. Historically, IT has acquired lower-performance equipment, which necessitated deploying a greater number of physical servers and storage units. By investing in more capable infrastructure, we can reduce the overall hardware footprint and improve operational efficiency.

The estimated cost per unit for the upgraded servers is approximately $45,000 based on current pricing. An additional $10,000 has been included as a contingency to account for potential cost increases related to impending tariffs. Once the equipment is purchased, any remaining funds will be returned and the CIP will be closed.

Details

New Purchase or Replacement: Replacement

Funding: General Capital Projects Funds

Supplemental Attachments

Dell Poweredge-R860-spec-sheet.pdf

Dell Poweredge-R960-spec-sheet.pdf

Dell Server Inventory - FINAL - May 2025.xlsx

Capital Cost

FY2026 Budget
$100K

Total Budget (all years)
$200K

Project Total
$200K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Equipment	$100,000	$100,000	**$200,000**
Total	**$100,000**	**$100,000**	**$200,000**

Funding Sources

FY2026 Budget
$100K

Total Budget (all years)
$200K

Project Total
$200K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Fund	$100,000	$100,000	**$200,000**
Total	**$100,000**	**$100,000**	**$200,000**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$55K

Project Total
$55K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
General Maintenance	$10,000	$15,000	$15,000	$15,000	**$55,000**
Total	**$10,000**	**$15,000**	**$15,000**	**$15,000**	**$55,000**

NextRequest- CivicPlus Software

Overview

Request Owner	Chase Culpepper, Financial Analyst
Department	Information Technology
Type	Capital Equipment
Project Number	260030
Request Groups	Information Technology

Description

Public Records Processing Software System- NextRequest

Details

New Purchase or Replacement: New

Funding: General Capital Projects Funds

Supplemental Attachments

Jackson County GA - NextRequest SOW - Standard Plan - January.pdf

ArchiveSocial NextRequest.pdf

CivicPlus.pdf

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$20.5K	**$20.5K**	**$20.5K**

Detailed Breakdown

Category	FY2026 *Requested*	Total
Software	$20,476	**$20,476**
Total	**$20,476**	**$20,476**

Funding Sources

FY2026 Budget
$20.5K

Total Budget (all years)
$20.5K

Project Total
$20.5K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Fund	$20,476	**$20,476**
Total	**$20,476**	**$20,476**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

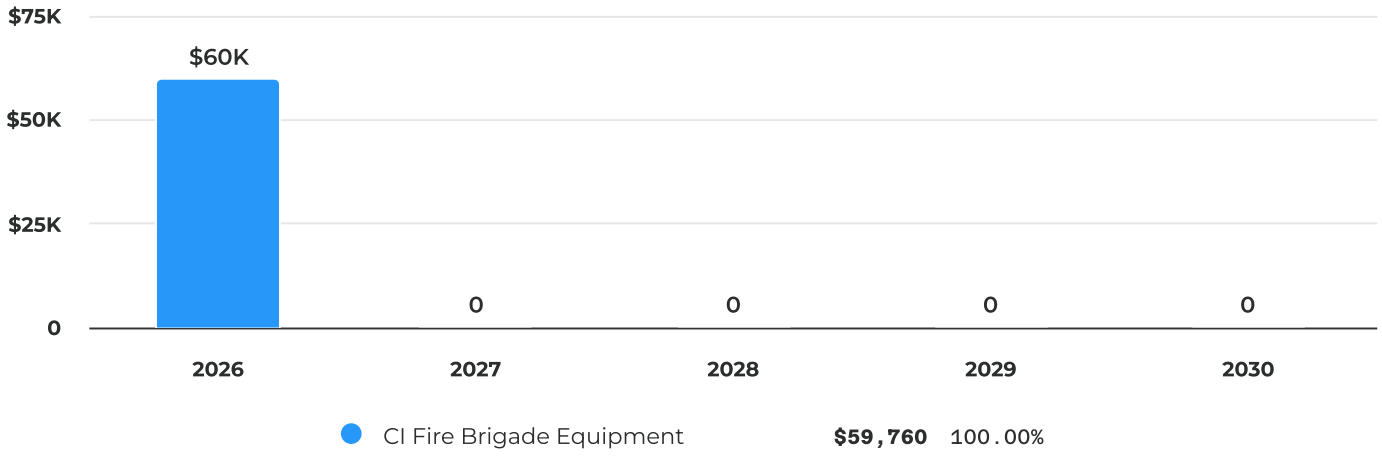
Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Category 2	$0	**$0**
Category 1	$0	**$0**
Total	**$0**	**$0**

J.C.C.I. Fire Brigade

FY26 - FY30 J.C.C.I. Fire Brigade Projects



Summary of Requests

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260031SP7	CI Fire Brigade Equipment	$59,760	$0	$0	$0	$0	**$59,760**
Total Summary of Requests		**$59,760**	**$0**	**$0**	**$0**	**$0**	**$59,760**

CI Fire Brigade Equipment

Overview

Request Owner	Victoria Townsend, Corrections Adminsitrative Officer
Department	J.C.C.I. Fire Brigade
Type	Capital Equipment
Project Number	260031SP7
Request Groups	J.C.C.I Fire Brigade

Description

This quote is for (6) complete breathing apparatuses. They are going to expire and need to be replaced.

Details

New Purchase or Replacement: Replacement

Funding: SPLOST

Supplemental Attachments

Breathing Apparatus Quotes.pdf

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$59.8K	**$59.8K**	**$59.8K**

Detailed Breakdown

Category	FY2026 *Requested*	Total
Equipment	$59,760	**$59,760**
Total	**$59,760**	**$59,760**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$59.8K	**$59.8K**	**$59.8K**

Detailed Breakdown

Category	FY2026 *Requested*	Total
Other	$59,760	**$59,760**
Total	**$59,760**	**$59,760**

Operational Costs

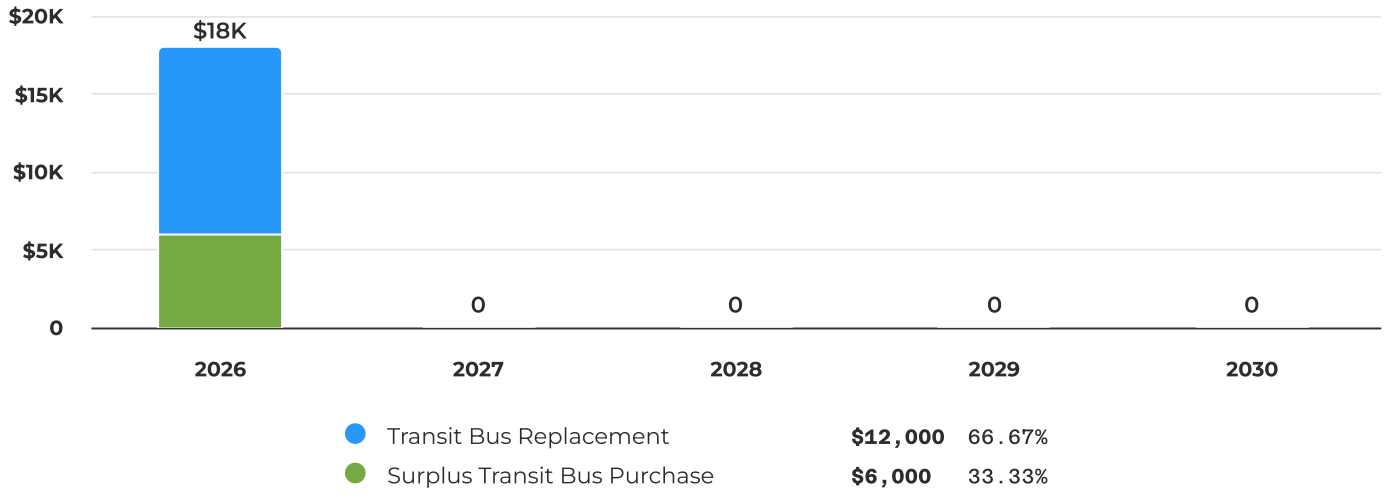
FY2026 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2026 *Requested*	Total
Category 1	$0	**$0**
Total	**$0**	**$0**

Jackson County Transit

FY26 - FY30 Jackson County Transit Projects



Summary of Requests

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260024	Transit Bus Replacement	$12,000	$0	$0	$0	$0	**$12,000**
260015	Surplus Transit Bus Purchase	$6,000	$0	$0	$0	$0	**$6,000**
Total Summary of Requests		**$18,000**	**$0**	**$0**	**$0**	**$0**	**$18,000**

Surplus Transit Bus Purchase

Overview

Request Owner	Misty Burns, Administrative Asst./Transit Manager
Department	Jackson County Transit
Type	Capital Equipment
Project Number	260015
Request Groups	Jackson County Transit

Description

Purchase Transit bus #4093 (VIN: 1FDEE3FS6KDC65577) for expansion of the County Fleet for use by transit.

Historical pricing listed below in attached invoice from 2023

Images



#4093

Details

New Purchase or Replacement: New

New or Used Vehicle: Used Vehicle

Useful Life: 10 or more years

Funding Sources: General Capital Project Fund

Supplemental Attachments

GDOT Invoice 2023

Capital Cost

FY2026 Budget
$6K

Total Budget (all years)
$6K

Project Total
$6K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Vehicle Cost	$6,000	**$6,000**
Total	**$6,000**	**$6,000**

Funding Sources

FY2026 Budget
$6K

Total Budget (all years)
$6K

Project Total
$6K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Fund	$6,000	**$6,000**
Total	**$6,000**	**$6,000**

Transit Bus Replacement

Overview

Request Owner	Misty Burns, Administrative Asst./Transit Manager
Department	Jackson County Transit
Type	Capital Equipment
Project Number	260024
Request Groups	Jackson County Transit

Description

Replace DOT van #4093 due to useful life. GDOT mandates a useful life of 5 years or 100,000 miles. Bus #4093 is a 2019 with 177,260 as of 4-11-2025 meeting the useful life threshold on both conditions.

$12k is amount the county will pay (breakdown listed below)

Images



Front

#4093



side

#4093



back

#4093



odometer

#4093

Details

New Purchase or Replacement: Replacement

New or Used Vehicle: New Vehicle

Useful Life: 5

Funding Sources: General Capital Project Fund, Federal Capital Grants- Direct, State Capital Grants- Direct

Supplemental Attachments

Replacement bus pricing
GDOT invoice from 2025 showing 10% county portion for replacement bus cost

Backup.pdf

Capital Cost

FY2026 Budget
$12K

Total Budget (all years)
$12K

Project Total
$12K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Vehicle Cost	$12,000	**$12,000**
Total	**$12,000**	**$12,000**

Funding Sources

FY2026 Budget
$12K

Total Budget (all years)
$12K

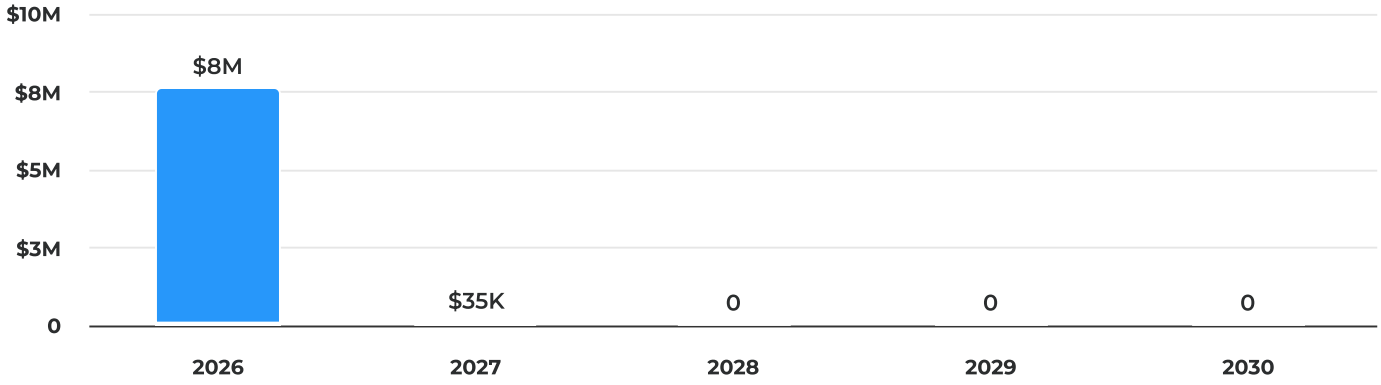
Project Total
$12K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Fund	$12,000	**$12,000**
Total	**$12,000**	**$12,000**

Parks And Recreation

FY26 - FY30 Parks And Recreation Projects



New Kings Bridge Park	**$7,500,000**	98.27%
Tractor for New Kings Bridge Park	**$71,700**	0.94%
Commercial Lawn Mowers	**$30,000**	0.39%
Utility Vehicles New Kings Bridge Park (2)	**$30,000**	0.39%

Summary of Requests

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
230042SP7	New Kings Bridge Park	$7,500,000	$0	$0	$0	$0	**$7,500,000**
260007	Tractor for New Kings Bridge Park	$71,700	$0	$0	$0	$0	**$71,700**
260005	Commercial Lawn Mowers	$10,000	$20,000	$0	$0	$0	**$30,000**
260006	Utility Vehicles New Kings Bridge Park (2)	$15,000	$15,000	$0	$0	$0	**$30,000**
Total Summary of Requests		**$7,596,700**	**$35,000**	**$0**	**$0**	**$0**	**$7,631,700**

Commercial Lawn Mowers

Overview

Request Owner	Ricky Sanders, Director of Parks & Rec
Department	Parks And Recreation
Type	Capital Equipment
Project Number	260005
Request Groups	Parks and Recreation

Description

Purchase of 3 new commercial lawn mowers for the opening of New Kings Bridge Park. Each will be about $10k each.

Details

New Purchase or Replacement: New

New or Used Vehicle: New Vehicle

Useful Life: 10 or more years

Funding Sources: General Capital Project Fund

Supplemental Attachments

Commercial Mower Quote.pdf

Capital Cost

FY2026 Budget
$10K

Total Budget (all years)
$30K

Project Total
$30K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Vehicle Cost	$10,000	$20,000	**$30,000**
Total	**$10,000**	**$20,000**	**$30,000**

Funding Sources

FY2026 Budget
$10K

Total Budget (all years)
$30K

Project Total
$30K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Fund	$10,000	$20,000	**$30,000**
Total	**$10,000**	**$20,000**	**$30,000**

New Kings Bridge Park

Overview

Request Owner	Barry Vickery, Capital Projects Manager
Department	Parks And Recreation
Type	Capital Improvement
Project Number	230042SP7
Request Groups	Parks and Recreation
Estimated Start Date	11/1/2023
Estimated Completion Date	12/31/2026

Project Location

New Kings Bridge Road



Description

Parks and Recreation complex includes: baseball fields, camping locations, and pickle ball courts.

Details

Type of Project: New Construction

Funding: SPLOST

Supplemental Attachments

2026 Amounts.png

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$7.5M	**$7.5M**	**$7.5M**

Detailed Breakdown

Category	FY2026 *Requested*	Total
Construction/Maintenance	$7,500,000	**$7,500,000**
Other	$0	**$0**
Repairs/Improvements	$0	**$0**
Planning	$0	**$0**
Total	**$7,500,000**	**$7,500,000**

Funding Sources

FY2026 Budget
$7.5M

Total Budget (all years)
$7.5M

Project Total
$7.5M

Detailed Breakdown

Category	FY2026 *Requested*	Total
Fund	$5,000,000	**$5,000,000**
SPLOST VII	$2,500,000	**$2,500,000**
Impact Fees	$0	**$0**
Total	**$7,500,000**	**$7,500,000**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Utilities	$0	**$0**
Supplies	$0	**$0**
General Maintenance	$0	**$0**
Total	**$0**	**$0**

Tractor for New Kings Bridge Park

Overview

Request Owner	Chase Culpepper, Financial Analyst
Department	Parks And Recreation
Type	Capital Equipment
Project Number	260007
Request Groups	Parks and Recreation

Description

Tractor needed for New Kings Bridge Park

Details

New Purchase or Replacement: New

New or Used Vehicle: New Vehicle

Useful Life: 10 or more years

Funding Sources: General Capital Project Fund

Supplemental Attachments

NKB Tractor Quote.pdf

Capital Cost

FY2026 Budget
$71.7K

Total Budget (all years)
$71.7K

Project Total
$71.7K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Vehicle Cost	$71,700	**$71,700**
Total	**$71,700**	**$71,700**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$71.7K	**$71.7K**	**$71.7K**

Detailed Breakdown

Category	FY2026 *Requested*	Total
Fund	$71,700	**$71,700**
Total	**$71,700**	**$71,700**

Utility Vehicles New Kings Bridge Park (2)

Overview

Request Owner Ricky Sanders, Director of Parks & Rec

Department Parks And Recreation

Type Capital Equipment

Project Number 260006

Request Groups Parks and Recreation

Description

New Kings Bridge Park will need 2 utility vehicles for maintenance within the park. This includes field and trial maintenance. There is over 100 acres of park land to maintain. Each vehicle is $15k.

Details

New Purchase or Replacement: New

New or Used Vehicle: New Vehicle

Useful Life: 10 or more years

Funding Sources: General Capital Project Fund

Supplemental Attachments

Utility Vehicles Quote.pdf

Capital Cost

FY2026 Budget
$15K

Total Budget (all years)
$30K

Project Total
$30K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Vehicle Cost	$15,000	$15,000	**$30,000**
Total	**$15,000**	**$15,000**	**$30,000**

Funding Sources

FY2026 Budget
$15K

Total Budget (all years)
$30K

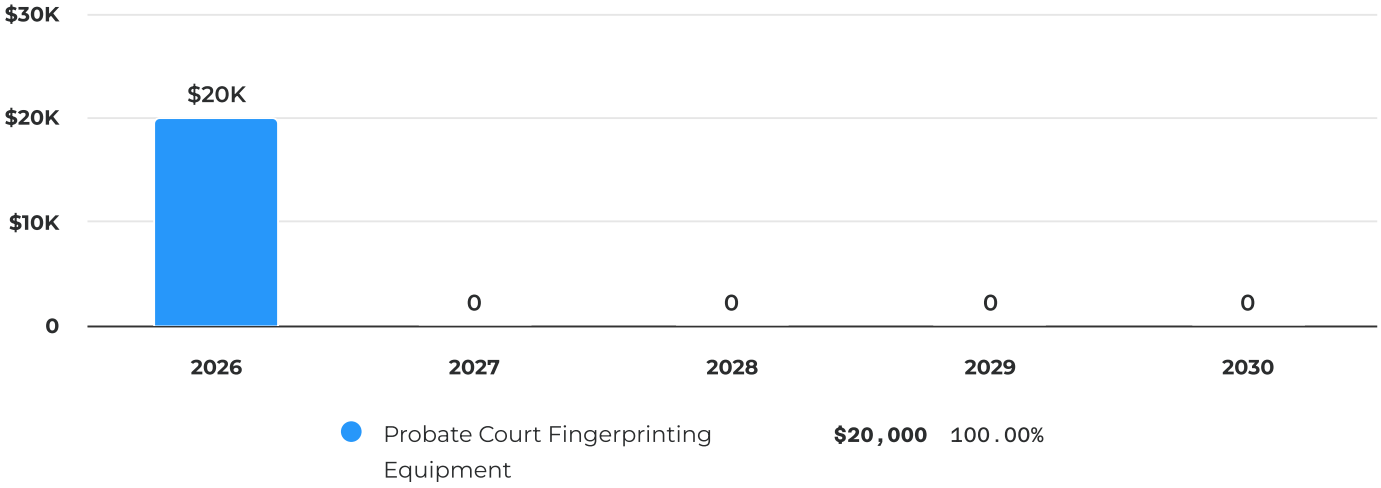
Project Total
$30K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Fund	$15,000	$15,000	**$30,000**
Total	**$15,000**	**$15,000**	**$30,000**

Probate Court

FY26 - FY30 Probate Court Projects



Summary of Requests

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260021	Probate Court Fingerprinting Equipment	$20,000	$0	$0	$0	$0	**$20,000**
Total Summary of Requests		**$20,000**	**$0**	**$0**	**$0**	**$0**	**$20,000**

Probate Court Fingerprinting Equipment

Overview

Request Owner	Chase Culpepper, Financial Analyst
Department	Probate Court
Type	Capital Equipment
Project Number	260021
Request Groups	Probate Court

Description

Fingerprinting Equipment for Probate Office

Details

New Purchase or Replacement: New

Funding: General Capital Projects Funds

Supplemental Attachments

Jackson Co Probate Portable 060425JH1035.pdf

Capital Cost

FY2026 Budget
$20K

Total Budget (all years)
$20K

Project Total
$20K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Equipment	$20,000	**$20,000**
Total	**$20,000**	**$20,000**

Funding Sources

FY2026 Budget
$20K

Total Budget (all years)
$20K

Project Total
$20K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Fund	$20,000	**$20,000**
Total	**$20,000**	**$20,000**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

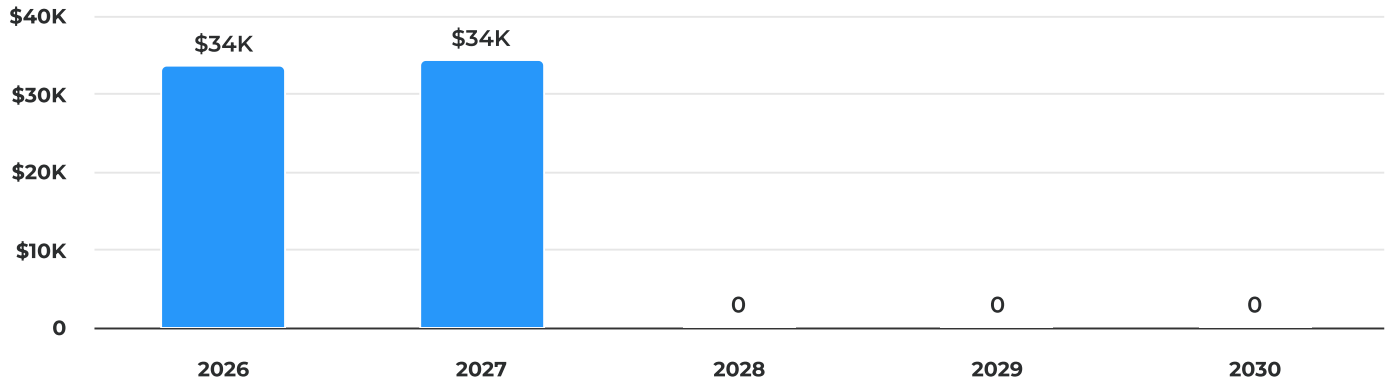
Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Category 1	$0	**$0**
Total	**$0**	**$0**

Public Works

FY26 - FY30 Public Works Projects



Public Works Salt Spreader Boxes	**$67,870**	100.00%
Braselton Pkwy/SR53/Chardonnay Tr.	**$0**	0.00%
SK/Ridgeway Church Roundabout	**$0**	0.00%
Hoods Mill/Waterworks Roundabout	**$0**	0.00%
Valentine Industrial Parkway	**$0**	0.00%
SR332 Sam Freeman Road Roundabout	**$0**	0.00%
SR332 332 Boone Rd/Wehunt Roundabout	**$0**	0.00%
Sam Freeman Road	**$0**	0.00%
Old US 441	**$0**	0.00%
Ryans Way	**$0**	0.00%
Beccas Drive	**$0**	0.00%
Thornhill Subdivision Roads	**$0**	0.00%
Bear Creek Estates Roads	**$0**	0.00%
Groaning Rock Road (South End)	**$0**	0.00%
Archer Grove Road	**$0**	0.00%
Archer Grove School Road	**$0**	0.00%

Summary of Requests

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260016	Public Works Salt Spreader Boxes	$33,590	$34,280	$0	$0	$0	**$67,870**
250049	Braselton Pkwy/SR53/Chardonnay Tr.	$0	$0	$0	$0	$0	**$0**
240061SP7	SK/Ridgeway Church Roundabout	$0	$0	$0	$0	$0	**$0**
240067	Hoods Mill/Waterworks Roundabout	$0	$0	$0	$0	$0	**$0**
240068	Valentine Industrial Parkway	$0	$0	$0	$0	$0	**$0**
250061	SR332 Sam Freeman Road Roundabout	$0	$0	$0	$0	$0	**$0**

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
250048SP7	SR332 332 Boone Rd/Wehunt Roundabout	$0	$0	$0	$0	$0	**$0**
240060SP7	Sam Freeman Road	$0	$0	$0	$0	$0	**$0**
250059LMIG	Old US 441	$0	$0	$0	$0	$0	**$0**
250057LMIG	Ryans Way	$0	$0	$0	$0	$0	**$0**
250056LMIG	Beccas Drive	$0	$0	$0	$0	$0	**$0**
250055LMIG	Thornhill Subdivision Roads	$0	$0	$0	$0	$0	**$0**
250054LMIG	Bear Creek Estates Roads	$0	$0	$0	$0	$0	**$0**
250053LMIG	Groaning Rock Road (South End)	$0	$0	$0	$0	$0	**$0**
250052LMIG	Archer Grove Road	$0	$0	$0	$0	$0	**$0**
250051LMIG	Archer Grove School Road	$0	$0	$0	$0	$0	**$0**
Total Summary of Requests		**$33,590**	**$34,280**	**$0**	**$0**	**$0**	**$67,870**

Archer Grove Road

Overview

Request Owner	Chase Culpepper, Financial Analyst
Department	Public Works
Type	Capital Improvement
Project Number	250052LMIG
Request Groups	Public Works
Estimated Start Date	04/29/2025
Estimated Completion Date	12/31/2026

Project Location

Archer Grove Road



Description

Archer Grove Road Resurfacing

Details

Type of Project: Resurface Current Road

Funding: LMIG-LRA

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Construction/Maintenance	$0	**$0**
Total	**$0**	**$0**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Grant	$0	**$0**
Total	**$0**	**$0**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Other	$0	**$0**
General Maintenance	$0	**$0**
Utilities	$0	**$0**
Total	**$0**	**$0**

Archer Grove School Road

Overview

Request Owner	Chase Culpepper, Financial Analyst
Department	Public Works
Type	Capital Improvement
Project Number	250051LMIG
Request Groups	Public Works
Estimated Start Date	04/29/2025
Estimated Completion Date	12/31/2026

Project Location

Archer Grove School Road



Description

Archer Grove School Road Resurfacing

Details

Type of Project: Resurface Current Road

Funding: LMIG-LRA

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Construction/Maintenance	$0	**$0**
Total	**$0**	**$0**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Grant	$0	**$0**
Total	**$0**	**$0**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Other	$0	**$0**
General Maintenance	$0	**$0**
Utilities	$0	**$0**
Total	**$0**	**$0**

Bear Creek Estates Roads

Overview

Request Owner	Chase Culpepper, Financial Analyst
Department	Public Works
Type	Capital Improvement
Project Number	250054LMIG
Request Groups	Public Works
Estimated Start Date	04/29/2025
Estimated Completion Date	12/31/2026

Project Location

Bear Creek Estates



Description

Bear Creek Estates Roads Resurfacing

Details

Type of Project: Resurface Current Road

Funding: LMIG-LRA

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2026 *Requested*	Total
Construction/Maintenance	$0	**$0**
Total	**$0**	**$0**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Grant	$0	**$0**
Total	**$0**	**$0**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Other	$0	**$0**
General Maintenance	$0	**$0**
Utilities	$0	**$0**
Total	**$0**	**$0**

Beccas Drive

Overview

Request Owner	Chase Culpepper, Financial Analyst
Department	Public Works
Type	Capital Improvement
Project Number	250056LMIG
Request Groups	Public Works
Estimated Start Date	04/29/2025
Estimated Completion Date	12/31/2026

Project Location

Becca's Drive



Description

Beccas Drive Resurfacing

Details

Type of Project: Resurface Current Road

Funding: LMIG-LRA

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Construction/Maintenance	$0	**$0**
Total	**$0**	**$0**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Grant	$0	**$0**
Total	**$0**	**$0**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Other	$0	**$0**
General Maintenance	$0	**$0**
Utilities	$0	**$0**
Total	**$0**	**$0**

Braselton Pkwy/SR53/Chardonnay Tr.

Overview

Request Owner	Chase Culpepper, Financial Analyst
Department	Public Works
Type	Capital Improvement
Project Number	250049
Request Groups	Public Works
Estimated Start Date	11/19/2024
Estimated Completion Date	12/31/2026

Project Location

Chardonnay Trace



Description

Concept planning for improvements to Braselton Parkway Extension from SR 53 to Chardonnay Trace. Engineers will complete the scope of the project as described in the proposal letter, which includes: traffic, data collection, environmental desktop screening, traffic engineering analysis, and developing concept layouts.

Details

Type of Project: Other

Funding: Economic Development Fund

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Planning	$0	**$0**
Total	**$0**	**$0**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Economic Development Fund	$0	**$0**
Total	**$0**	**$0**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Other	$0	**$0**
General Maintenance	$0	**$0**
Utilities	$0	**$0**
Total	**$0**	**$0**

Groaning Rock Road (South End)

Overview

Request Owner	Chase Culpepper, Financial Analyst
Department	Public Works
Type	Capital Improvement
Project Number	250053LMIG
Request Groups	Public Works
Estimated Start Date	04/29/2025
Estimated Completion Date	12/31/2026

Project Location

Groaning Rock Lane



Description

Groaning Rock Road (South End) Resurfacing

Details

Type of Project: Resurface Current Road

Funding: LMIG-LRA

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2026 *Requested*	Total
Construction/Maintenance	$0	**$0**
Total	**$0**	**$0**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Grant	$0	**$0**
Total	**$0**	**$0**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Other	$0	**$0**
General Maintenance	$0	**$0**
Utilities	$0	**$0**
Total	**$0**	**$0**

Hoods Mill/Waterworks Roundabout

Overview

Request Owner	Chase Culpepper, Financial Analyst
Department	Public Works
Type	Capital Improvement
Project Number	240067
Request Groups	Public Works
Estimated Start Date	11/27/2024
Estimated Completion Date	12/31/2027

Project Location

Hoods Mill Road



Description

Hoods Mill Road @ Waterworks Road Intersection Improvements by adding a Roundabout

Details

Type of Project: Other

Funding: Economic Development Fund, Impact Fees

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Roads & Bridges	$0	**$0**
Construction/Maintenance	$0	**$0**
Planning	$0	**$0**
Total	**$0**	**$0**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Impact Fees	$0	**$0**
Economic Development Fund	$0	**$0**
Total	**$0**	**$0**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Other	$0	**$0**
General Maintenance	$0	**$0**
Utilities	$0	**$0**
Total	**$0**	**$0**

Old US 441

Overview

Request Owner	Chase Culpepper, Financial Analyst
Department	Public Works
Type	Capital Improvement
Project Number	250059LMIG
Request Groups	Public Works
Estimated Start Date	04/29/2025
Estimated Completion Date	12/31/2026

Project Location

Old Highway 441



Description

Old US 441 Resurfacing

Details

Type of Project: Resurface Current Road

Funding: LMIG-LRA

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	Total
Construction/Maintenance	$0	$0	$0	$0	**$0**
Total	**$0**	**$0**	**$0**	**$0**	**$0**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Economic Development Fund	$0	**$0**
Grant	$0	**$0**
Total	**$0**	**$0**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Other	$0	**$0**
General Maintenance	$0	**$0**
Utilities	$0	**$0**
Total	**$0**	**$0**

Public Works Salt Spreader Boxes

Overview

Request Owner	Misty Burns, Administrative Asst./Transit Manager
Department	Public Works
Type	Capital Equipment
Project Number	260016
Request Groups	Public Works

Description

Salt Spreader boxes for dump trucks.

*Installation fee not included in price on quote

Details

New Purchase or Replacement: New

Funding: General Capital Projects Funds

Supplemental Attachments

Reynolds Warren
Quote

Capital Cost

FY2026 Budget
$33.6K

Total Budget (all years)
$67.9K

Project Total
$67.9K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Equipment	$33,590	$34,280	**$67,870**
Total	**$33,590**	**$34,280**	**$67,870**

Funding Sources

FY2026 Budget
$33.6K

Total Budget (all years)
$67.9K

Project Total
$67.9K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Fund	$33,590	$34,280	**$67,870**
Total	**$33,590**	**$34,280**	**$67,870**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Category 1	$0	**$0**
Total	**$0**	**$0**

Ryans Way

Overview

Request Owner	Chase Culpepper, Financial Analyst
Department	Public Works
Type	Capital Improvement
Project Number	250057LMIG
Request Groups	Public Works
Estimated Start Date	04/29/2025
Estimated Completion Date	12/31/2026

Project Location

Ryan's Way



Description

Ryans Way Resurfacing

Details

Type of Project: Resurface Current Road

Funding: LMIG-LRA

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Construction/Maintenance	$0	**$0**
Total	**$0**	**$0**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Grant	$0	**$0**
Total	**$0**	**$0**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Other	$0	**$0**
General Maintenance	$0	**$0**
Utilities	$0	**$0**
Total	**$0**	**$0**

Sam Freeman Road

Overview

Request Owner	Chase Culpepper, Financial Analyst
Department	Public Works
Type	Capital Improvement
Project Number	240060SP7
Request Groups	Public Works
Estimated Start Date	01/1/2024
Estimated Completion Date	12/31/2026

Project Location

Sam Freeman Road



Description

Sam Freeman Road

Details

Type of Project: Resurface Current Road

Funding: SPLOST

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Planning	$0	**$0**
Total	**$0**	**$0**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
SPLOST	$0	**$0**
Total	**$0**	**$0**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Other	$0	**$0**
General Maintenance	$0	**$0**
Utilities	$0	**$0**
Total	**$0**	**$0**

SK/Ridgeway Church Roundabout

Overview

Request Owner	Chase Culpepper, Financial Analyst
Department	Public Works
Type	Capital Improvement
Project Number	240061SP7
Request Groups	Public Works
Estimated Start Date	01/2/2024
Estimated Completion Date	12/31/2026

Project Location

Sk Blvd



Description

Ridgeway Church Road/SK Blvd/Steve Reynolds Industrial Pkwy Intersection Roundabout

Details

Type of Project: Other

Funding: SPLOST

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Roads & Bridges	$0	**$0**
Planning	$0	**$0**
Total	**$0**	**$0**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2026 *Requested*	Total
Economic Development Fund	$0	**$0**
SPLOST	$0	**$0**
Total	**$0**	**$0**

Operational Costs

FY2026 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2026 *Requested*	Total
Other	$0	**$0**
General Maintenance	$0	**$0**
Utilities	$0	**$0**
Total	**$0**	**$0**

SR332 332 Boone Rd/Wehunt Roundabout

Overview

Request Owner	Chase Culpepper, Financial Analyst
Department	Public Works
Type	Capital Improvement
Project Number	250048SP7
Request Groups	Public Works
Estimated Start Date	01/1/2025
Estimated Completion Date	12/31/2026

Project Location

Boone Road



Description

The intersection of Hwy332/Boone Road/Wehunt Road Roundabout

Details

Type of Project: Resurface Current Road

Funding: SPLOST

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Planning	$0	**$0**
Total	**$0**	**$0**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
SPLOST	$0	**$0**
Total	**$0**	**$0**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Other	$0	**$0**
General Maintenance	$0	**$0**
Utilities	$0	**$0**
Total	**$0**	**$0**

SR332 Sam Freeman Road Roundabout

Overview

Request Owner	Chase Culpepper, Financial Analyst
Department	Public Works
Type	Capital Improvement
Project Number	250061
Request Groups	Public Works
Estimated Start Date	06/3/2025
Estimated Completion Date	12/31/2026

Project Location

Georgia Highway 332



Description

This project is for the purpose of providing professional engineering services for the assessment of school traffic access at SR332 Corridor. An MOU between Jackson County and JC Board of Education states that the schools system will reimburse the County up to $327,750 for this study. The Board of Education will be billed quarterly for expenses beginning the quarter ending, 9/30/2025, and ever quarter thereafter until the project is complete.

Details

Type of Project: Other

Funding: Intergovernmental Revenue

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Planning	$0	**$0**
Total	**$0**	**$0**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Other	$0	**$0**
Total	**$0**	**$0**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Other	$0	**$0**
General Maintenance	$0	**$0**
Utilities	$0	**$0**
Total	**$0**	**$0**

Thornhill Subdivision Roads

Overview

Request Owner	Chase Culpepper, Financial Analyst
Department	Public Works
Type	Capital Improvement
Project Number	250055LMIG
Request Groups	Public Works
Estimated Start Date	04/29/2025
Estimated Completion Date	12/31/2026

Project Location

Thornhill Drive



Description

Thornhill Subdivision Roads Resurfacing

Details

Type of Project: Resurface Current Road

Funding: LMIG-LRA

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2026 *Requested*	Total
Construction/Maintenance	$0	**$0**
Total	**$0**	**$0**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Grant	$0	**$0**
Total	**$0**	**$0**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Other	$0	**$0**
General Maintenance	$0	**$0**
Utilities	$0	**$0**
Total	**$0**	**$0**

Valentine Industrial Parkway

Overview

Request Owner	Chase Culpepper, Financial Analyst
Department	Public Works
Type	Capital Improvement
Project Number	240068
Request Groups	Public Works
Estimated Start Date	03/18/2024
Estimated Completion Date	12/31/2026

Project Location

Valentine Industrial Parkway



Description

Resurfacing Project - 100% paid from Economic Development Funds approved by Commission 3/18/2024

Details

Type of Project: Resurface Current Road

Funding: Economic Development Fund

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Roads & Bridges	$0	**$0**
Planning	$0	**$0**
Total	**$0**	**$0**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Economic Development Fund	$0	**$0**
Total	**$0**	**$0**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

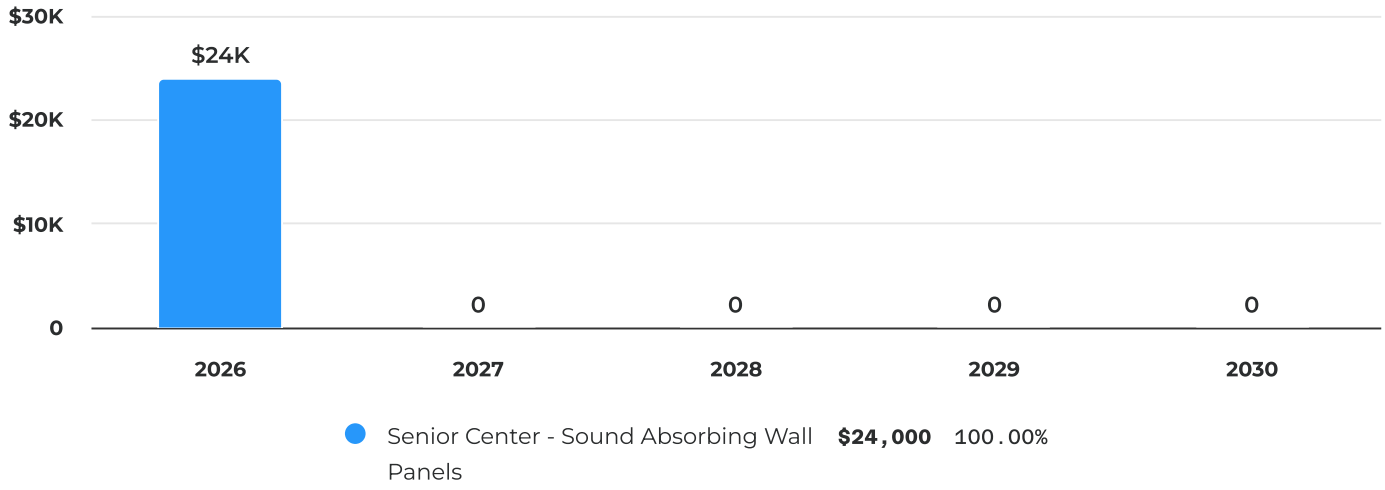
Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Other	$0	**$0**
General Maintenance	$0	**$0**
Utilities	$0	**$0**
Total	**$0**	**$0**

Senior Center

FY26 - FY30 Senior Center Projects



Summary of Requests

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260066	Senior Center - Sound Absorbing Wall Panels	$24,000	$0	$0	$0	$0	**$24,000**
Total Summary of Requests		**$24,000**	**$0**	**$0**	**$0**	**$0**	**$24,000**

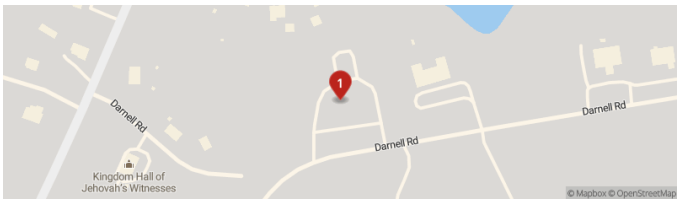
Senior Center - Sound Absorbing Wall Panels

Overview

Request Owner	Alisha Gamble, Finance Director
Department	Senior Center
Type	Capital Improvement
Project Number	260066
Request Groups	Senior Center
Estimated Start Date	01/1/2026
Estimated Completion Date	12/31/2026

Project Location

151 Darnell Road



Description

Purchase and installation of sound absorbing wall panels for the Senior Center.

Details

Type of Project: Other improvement

Funding: General Capital Projects Funds

Benefit to Community

Improvement to the new Senior Center activities space.

Supplemental Attachments

Simco Proposal

Capital Cost

FY2026 Budget
$24K

Total Budget (all years)
$24K

Project Total
$24K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Other	$24,000	**$24,000**
Total	**$24,000**	**$24,000**

Funding Sources

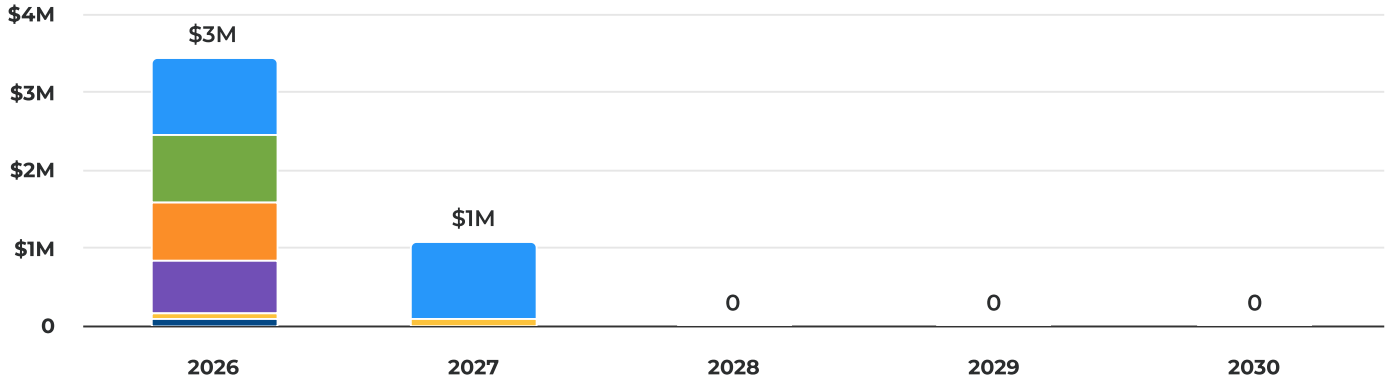
FY2026 Budget	Total Budget (all years)	Project Total
$24K	**$24K**	**$24K**

Detailed Breakdown

Category	FY2026 *Requested*	Total
Fund	$24,000	**$24,000**
Total	**$24,000**	**$24,000**

Sheriff's Office

FY26 - FY30 Sheriff's Office Projects



Sheriff's Office Key Control Card Reader Replacement	**$2,000,000**	44.27%
Sheriff's Office Axon System	**$850,000**	18.81%
Patrol Vehicles (Police Interceptor)	**$750,000**	16.60%
Sheriff's Office JMS / RMS	**$681,020**	15.07%
Sheriff's Office Patrol Rifles	**$158,600**	3.51%
Sheriff's Office Range Systems	**$78,605**	1.74%

Summary of Requests

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
250065SP7	Sheriff's Office Key Control Card Reader Replacement	$1,000,000	$1,000,000	$0	$0	$0	**$2,000,000**
260035SP7	Sheriff's Office Axon System	$850,000	$0	$0	$0	$0	**$850,000**
260034	Patrol Vehicles (Police Interceptor)	$750,000	$0	$0	$0	$0	**$750,000**
260037	Sheriff's Office JMS / RMS	$681,020	$0	$0	$0	$0	**$681,020**
260039	Sheriff's Office Patrol Rifles	$79,300	$79,300	$0	$0	$0	**$158,600**
260036SP7	Sheriff's Office Range Systems	$78,605	$0	$0	$0	$0	**$78,605**
Total Summary of Requests		**$3,438,925**	**$1,079,300**	**$0**	**$0**	**$0**	**$4,518,225**

Patrol Vehicles (Police Interceptor)

Overview

Request Owner Jeff Bray, Chief Deputy Sheriff
Department Sheriff's Office
Type Capital Equipment
Project Number 260034
Request Groups Sheriff's Department

Description

New patrol vehicles for the 15 new approved positions added.

Details

New Purchase or Replacement: New
New or Used Vehicle: New Vehicle
Useful Life: 5
Funding Sources: General Capital Project Fund

Supplemental Attachments

2025 Police Interceptor.xls
State Contract Quote

Capital Cost

FY2026 Budget
$750K

Total Budget (all years)
$750K

Project Total
$750K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Vehicle Cost	$750,000	**$750,000**
Total	**$750,000**	**$750,000**

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$750K	**$750K**	**$750K**

Detailed Breakdown

Category	FY2026 *Requested*	Total
Fund	$750,000	**$750,000**
Total	**$750,000**	**$750,000**

Sheriff's Office Axon System

Overview

Request Owner	Jeff Bray, Chief Deputy Sheriff
Department	Sheriff's Office
Type	Capital Equipment
Project Number	260035SP7
Request Groups	Sheriff's Department

Description

Axon, most notably known for their Conducted Energy Weapon (CEW), has become a provider of many other products consumed by law enforcement.

They refer to their product line as the “AXON Ecosystem” and it is very robust.

However, at the present moment, we need upgrades to our in-car cameras, body-worn cameras and the management of that video evidence. Our citizens expect us to have this capability. AXON is a one-stop shop that allows us to integrate with the DA’s office existing system for video evidence. It only takes a few moments on YouTube and you will see that AXON has become the standard for most law enforcement agencies across the country.

The reason for this is their integrated systems that activate the cameras in proximity to an officer who draws, activates, and or deploys their TASER CEW.

They also offer activation systems for the officer’s sidearm.

Additionally, we are expected to have the TASER CEW. This less lethal weapon system has evolved over the years. We are currently using the X-26 which was developed in 2003. Over the course of the last 20 years there have been three other models developed, making the X-26 almost obsolete. Though it is still available, it is not supported and, as such, does not allow for repairs, which requires us to purchase a new device any time we have an issue. Soon we will not be able to purchase cartridges for it.

The current model is the TASER 10. We need to replace our x-26s with this model.

The following quote from AXON is based upon our current needs for new and current in-car cameras, body-worn cameras, video evidence management and TASER 10 CEWs.

The attached quote is for a 10-year contract that includes equipment refurbishments at two points throughout the contract.

Details

New Purchase or Replacement: Replacement

Funding: General Capital Projects Funds, SPLOST

Supplemental Attachments

AXON Budgetary Quote

This quote id for a 10 year contract (See Payment Summary in attachment.

Capital Cost

FY2026 Budget
$850K

Total Budget (all years)
$850K

Project Total
$850K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Equipment	$838,000	**$838,000**
Installation	$12,000	**$12,000**
Total	**$850,000**	**$850,000**

Funding Sources

FY2026 Budget
$850K

Total Budget (all years)
$850K

Project Total
$850K

Detailed Breakdown

Category	FY2026 *Requested*	Total
SPLOST VII	$850,000	**$850,000**
Other	$0	**$0**
Total	**$850,000**	**$850,000**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$2.89M

Project Total
$2.89M

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Category 1	$0	$722,673	$722,673	$722,673	$722,673	**$2,890,692**
Total	**$0**	**$722,673**	**$722,673**	**$722,673**	**$722,673**	**$2,890,692**

Sheriff's Office JMS / RMS

Overview

Request Owner	Jeff Bray, Chief Deputy Sheriff
Department	Sheriff's Office
Type	Capital Equipment
Project Number	260037
Request Groups	Sheriff's Department

Description

Our current RMS / JMS provider is Eagle Advantage Solutions. This software does not meet the needs required by modern law enforcement. We have met with, called, and met with again, representatives of this provider.

Processes that should be streamlined and efficient are complicated by redundant and auxiliary systems required to maintain records and data required by law. The workflow within this system is nonexistent. This inefficiency creates intangible costs to the Sheriff's Office and, more importantly, the citizens we serve.

The quote that follows is from an RMS / JMS provider (Smart Cop). This quote is included to provide a frame of reference, not as an intent to purchase from them. We have reached out to several providers for cost comparison and are awaiting their responses. We expect them to be similar to or more than in cost.

Details

New Purchase or Replacement: Upgrade

Funding: General Capital Projects Funds

Supplemental Attachments

Smart Cop
JMS / RMS System

Capital Cost

FY2026 Budget
$681K

Total Budget (all years)
$681K

Project Total
$681K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Software	$681,020	**$681,020**
Total	**$681,020**	**$681,020**

Funding Sources

FY2026 Budget
$681K

Total Budget (all years)
$681K

Project Total
$681K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Fund	$681,020	**$681,020**
Total	**$681,020**	**$681,020**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$742K

Project Total
$742K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Category 1	$172,207	$180,818	$189,858	$199,351	**$742,234**
Total	**$172,207**	**$180,818**	**$189,858**	**$199,351**	**$742,234**

Sheriff's Office Key Control Card Reader Replacement

Overview

Request Owner	Jeff Bray, Chief Deputy Sheriff
Department	Sheriff's Office
Type	Capital Equipment
Project Number	250065SP7
Request Groups	Sheriff's Jail, Sheriff's Department

Description

A key control and inventory system is currently lacking, and the existing mechanisms continue to fail. The County plans to hire engineers in 2025—funded through Jail Fines—to assess the full scope and cost of implementing a reliable solution before moving forward with the installation phase.

The $1 million allocated for FY2026 is designated for the purchase and installation of the new key control system.

Details

New Purchase or Replacement: Replacement

Funding: SPLOST

Capital Cost

FY2026 Budget
$1M

Total Budget (all years)
$2M

Project Total
$2M

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Installation	$1,000,000	$1,000,000	**$2,000,000**
Total	**$1,000,000**	**$1,000,000**	**$2,000,000**

Funding Sources

FY2026 Budget
$1M

Total Budget (all years)
$2M

Project Total
$2M

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
SPLOST VII	$1,000,000	$1,000,000	**$2,000,000**
Other	$0	$0	**$0**
Fund	$0	$0	**$0**
Total	**$1,000,000**	**$1,000,000**	**$2,000,000**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Category 1	$0	**$0**
Total	**$0**	**$0**

Sheriff's Office Patrol Rifles

Overview

Request Owner	Jeff Bray, Chief Deputy Sheriff
Department	Sheriff's Office
Type	Capital Equipment
Project Number	260039
Request Groups	Sheriff's Department

Description

It is industry standard for officers to be equipped with patrol rifles.

This is necessary life-saving equipment and, as such, needs to be reliable.

We need to purchase 130 rifles and associated equipment.

Details

New Purchase or Replacement: New

Funding: General Capital Projects Funds

Supplemental Attachments

Gulf States Distributers
Patrol Rifles

Capital Cost

FY2026 Budget
$79.3K

Total Budget (all years)
$159K

Project Total
$159K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Equipment	$79,300	$79,300	**$158,600**
Total	**$79,300**	**$79,300**	**$158,600**

Funding Sources

FY2026 Budget
$79.3K

Total Budget (all years)
$159K

Project Total
$159K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	Total
Fund	$79,300	$79,300	**$158,600**
Total	**$79,300**	**$79,300**	**$158,600**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Category 1	$0	**$0**
Total	**$0**	**$0**

Sheriff's Office Range Systems

Overview

Request Owner	Trent Wilson, Sheriffs Office Finance Manager
Department	Sheriff's Office
Type	Capital Equipment
Project Number	260036SP7
Request Groups	Sheriff's Department

Description

This is a moving target system for the Shooting Range.

Our firing range is a critical piece for our deputies to meet the annual state requirements needed to maintain their certification. Additionally, the Supreme Court of the United States (SCOTUS) as well as lower courts have ruled that annual firearms training is necessary and that it should be comprehensive. A turning target system is a basic essential need in the development and maintenance of a robust firearm training program.

Our range was equipped with a turning target system. The hardware of the system is still in place but not functional.

The system includes:

A lateral moving "Running Man" target that provides a dynamic training environment to advance decision-making skills.

A 360° full-turning, all-electric, target system. This is a flexible shoot/don't shoot target that can show face, or back, creating dynamic and stress-inducing target practice.

Installation includes freight

Details

New Purchase or Replacement: Replacement

Funding: General Capital Projects Funds

Supplemental Attachments

Range Systems
Quote #5476

Capital Cost

FY2026 Budget
$78.6K

Total Budget (all years)
$78.6K

Project Total
$78.6K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Equipment	$78,605	**$78,605**
Total	**$78,605**	**$78,605**

Funding Sources

FY2026 Budget
$78.6K

Total Budget (all years)
$78.6K

Project Total
$78.6K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Fund	$78,605	**$78,605**
SPLOST VII	$0	**$0**
Total	**$78,605**	**$78,605**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$0

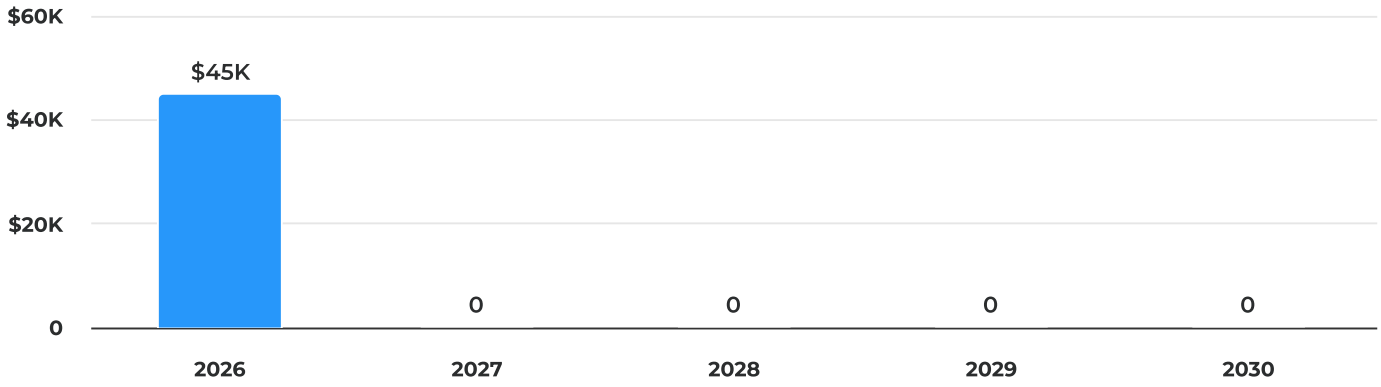
Project Total
$0

Detailed Breakdown

Category	FY2026 *Requested*	Total
Category 1	$0	**$0**
Total	**$0**	**$0**

Tax Commissioner

FY26 - FY30 Tax Commissioner Projects



Tax Commissioner Georgia Tax Collection System (GATCS) - Software Created by Aumentum	**$45,000**	100.00%

Summary of Requests

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260028	Tax Commissioner Georgia Tax Collection System (GATCS) - Software Created by Aumentum	$45,000	$0	$0	$0	$0	**$45,000**
Total Summary of Requests		**$45,000**	**$0**	**$0**	**$0**	**$0**	**$45,000**

Tax Commissioner Georgia Tax Collection System (GATCS) - Software Created by Aumentum

Overview

Request Owner	Kenneth Morris, Budget and Purchasing Manager
Department	Tax Commissioner
Type	Capital Equipment
Project Number	260028
Request Groups	Tax Commissioner

Description

We will be switching property tax software from Aumentum to GATCS. GATCS is a more cost-efficient software from the creators of WINGAP. The new software will consider all data from the Tax Assessor's office, which will limit errors in property tax crossover data. The start-up cost is $45,000 at a time with an annual cost of $22,500 for maintenance.

The Georgia Tax Collection System (GATCS) is a tax collection software program created in Georgia-by Georgians- and for use by Georgia Tax Commissioners and the staff of Georgia Tax Commission offices.

We are 100% WinGAP compatible and are guaranteed to be WinGAP import ready. We provide the Tax Commissioner’s digest exports and reconciliation, full integrated reporting and ad-hoc report designs, tax calculations, DOR-mandated reports and exports, consolidation reports, DOR required exports, and DOR digest submissions. Our software updates maintain compliance with legislative mandates, and we add new tools on a regular basis per our users’ input.

We offer internal accounting based on the dual or double-entry method, which records each transaction twice, reflecting both a credit and debit. Our accounting menu options include:

- A real-time general ledger which can be sorted by date range,
- A screen dedicated to journal entries,
- A screen dedicated to disbursements, including the ability to print checks directly from TCS,
- A check register screen, and
- A refunds/write-off screen that allows the user to simply process these transactions and print checks directly from TCS.

We proudly offer scheduled support 24/7, remote online support which is manned 5 days per week/8 hours per day, and constant email and text monitoring.

Version 1.23.20 - Released March 2024

This update will include a fun new Revenue Payout Report and some field additions to the Quick Pay, Multi Pay, and Edit Payment screens.

The Revenue Payout Report will break down the disbursements for the selected payee and disbursement date range to show the amounts disbursed to:

- Current Year Real Property Tax
- Prior Year Real Property Tax
- Real Property Penalty and Interest
- Timber Tax
- Timber Penalty and Interest
- Mobile Home Tax
- Mobile Home Penalty and Interest
- Heavy Duty Equipment Tax
- Heavy Duty Equipment Penalty and Interest
- Property Tax Breach

To execute the Revenue Payout Report for a particular disbursement period, you must first access the Disbursements Screen through the Accounting Menu. Once you open the Disbursements Screen, you'll notice the new Rev Payout Button near the bottom right of the screen. Beside the button is an Auto check box. If you check the Auto box when you print the disbursement check, the Revenue Payout Report for the selected Payee will run automatically.

Once you have your disbursement period, payee, and check number entered-click Print Checks.

Details

New Purchase or Replacement: Replacement

Funding: General Capital Projects Funds

Supplemental Attachments

Tax Commissioner Software.jpg

Capital Cost

FY2026 Budget
$45K

Total Budget (all years)
$45K

Project Total
$45K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Software	$45,000	**$45,000**
Total	**$45,000**	**$45,000**

Funding Sources

FY2026 Budget
$45K

Total Budget (all years)
$45K

Project Total
$45K

Detailed Breakdown

Category	FY2026 *Requested*	Total
Fund	$45,000	**$45,000**
Total	**$45,000**	**$45,000**

Operational Costs

FY2026 Budget
$0

Total Budget (all years)
$67.5K

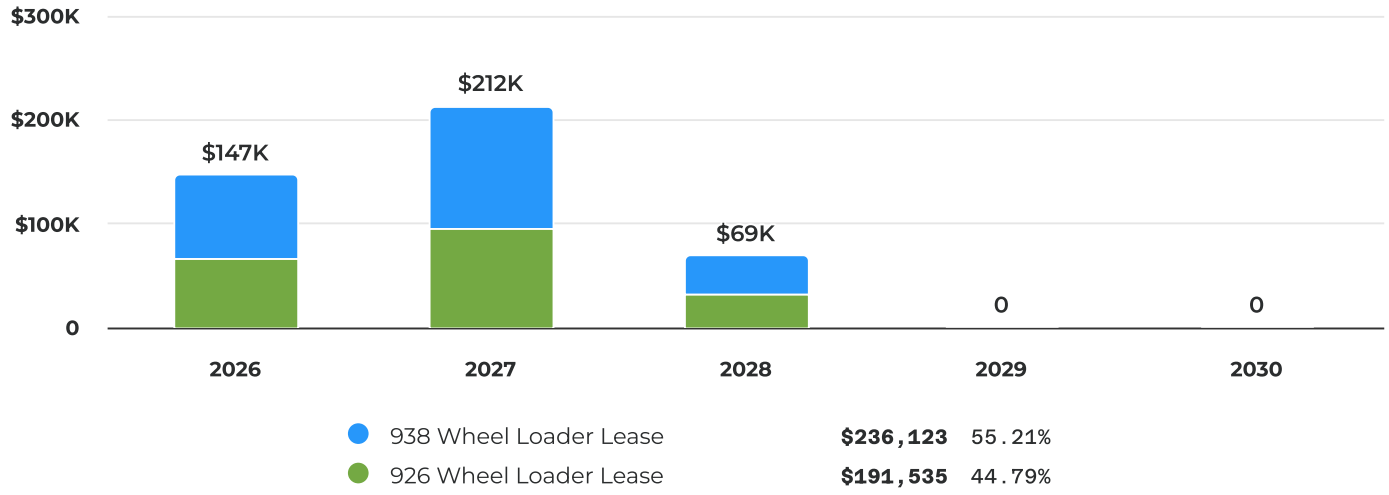
Project Total
$67.5K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	Total
Category 1	$22,500	$22,500	$22,500	**$67,500**
Total	**$22,500**	**$22,500**	**$22,500**	**$67,500**

Transfer Station

FY26 - FY30 Transfer Station Projects



Summary of Requests

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
260019	938 Wheel Loader Lease	$80,924	$117,255	$37,944	$0	$0	**$236,123**
260020	926 Wheel Loader Lease	$65,635	$95,117	$30,783	$0	$0	**$191,535**
Total Summary of Requests		**$146,559**	**$212,372**	**$68,727**	**$0**	**$0**	**$427,658**

926 Wheel Loader Lease

Overview

Request Owner	Lucy Miller, Solid Waste Superintendent
Department	Transfer Station
Type	Capital Equipment
Project Number	260020
Request Groups	Transfer Station

Description

This will replace our current loader when the lease ends - approximately April 2026.

**The lease paperwork shows a balloon amount. The sales representative from Yancey explained that it's the amount the machine will be worth at the end of the lease. He stated that Yancey would cut a check for that amount and give it to us, then we would need to send a payment to CAT Financial for that amount, then Yancey would own the machine. If the value of the loader goes down at the end of the lease, that will still be the amount of the payment. If the value of the machine goes up, they will cut a check for the value of the machine, but we will still only pay the balloon amount to CAT Financial, in which case we will recoup a small amount to offset what we paid into the lease. It is possible for it to go up - for instance, if we don't use it as many hours as we're estimating, it should increase the value.

Balloon payment not included in vehicle cost

Details

New Purchase or Replacement: Replacement

New or Used Vehicle: New Vehicle

Useful Life: 5

Funding Sources: Transfer Station Fees

Supplemental Attachments

926 Wheel Loader Quote

926 Wheel Loader Lease

Capital Cost

FY2026 Budget
$65.6K

Total Budget (all years)
$192K

Project Total
$192K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	Total
Capital Lease - Principal	$56,586	$84,879	$28,293	**$169,758**
Capital Lease - Interest	$9,049	$10,238	$2,490	**$21,777**
Total	**$65,635**	**$95,117**	**$30,783**	**$191,535**

Funding Sources

FY2026 Budget
$65.6K

Total Budget (all years)
$192K

Project Total
$192K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	Total
Other	$65,635	$95,117	$30,783	**$191,535**
Total	**$65,635**	**$95,117**	**$30,783**	**$191,535**

938 Wheel Loader Lease

Overview

Request Owner	Lucy Miller, Solid Waste Superintendent
Department	Transfer Station
Type	Capital Equipment
Project Number	260019
Request Groups	Transfer Station

Description

The lease of an additional loader. We have been using the loader we own to clean the pit and the back of the building, so this will give us a second loader up top to work in the second building. We are requesting a more powerful piece of equipment to work in the commercial waste.

**The lease paperwork shows a balloon amount. The sales representative from Yancey explained that it's the amount the machine will be worth at the end of the lease. He stated that Yancey would cut a check for that amount and give it to us, then we would need to send a payment to CAT Financial for that amount, then Yancey would own the machine. If the value of the loader goes down at the end of the lease, that will still be the amount of the payment. If the value of the machine goes up, they will cut a check for the value of the machine, but we will still only pay the balloon amount to CAT Financial, in which case we will recoup a small amount to offset what we paid into the lease. It is possible for it to go up - for instance, if we don't use it as many hours as we're estimating, it should increase the value.

Balloon Payment not included in vehicle cost

Details

New Purchase or Replacement: New

New or Used Vehicle: New Vehicle

Useful Life: 5

Funding Sources: Transfer Station Fees

Supplemental Attachments

938 Wheel Loader Quote
Sourcewell Quote

938 Wheel Loader Lease

Capital Cost

FY2026 Budget
$80.9K

Total Budget (all years)
$236K

Project Total
$236K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	Total
Capital Lease - Principal	$69,897	$104,845	$34,949	**$209,691**
Capital Lease - Interest	$11,027	$12,410	$2,995	**$26,432**
Total	**$80,924**	**$117,255**	**$37,944**	**$236,123**

Funding Sources

FY2026 Budget
$80.9K

Total Budget (all years)
$236K

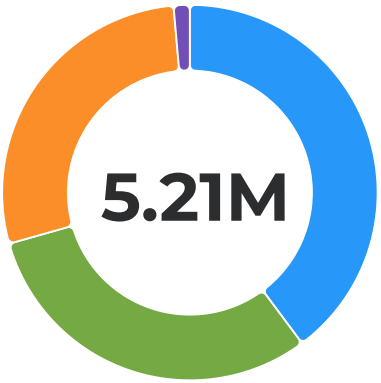
Project Total
$236K

Detailed Breakdown

Category	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	Total
Other	$80,924	$117,255	$37,944	**$236,123**
Total	**$80,924**	**$117,255**	**$37,944**	**$236,123**

Debt Overview Summary

Debt By Type



Debt By Type

2021 Public Safety Radio Revenue Bonds	$2,074,100	39.81%
2023 Revenue Refunding of 2022 Bond	$1,604,940	30.81%
2019 IDA - SK Battery	$1,458,403	27.99%
2015 A Bonds (partial refunding of 2007A)	$72,400	1.39%

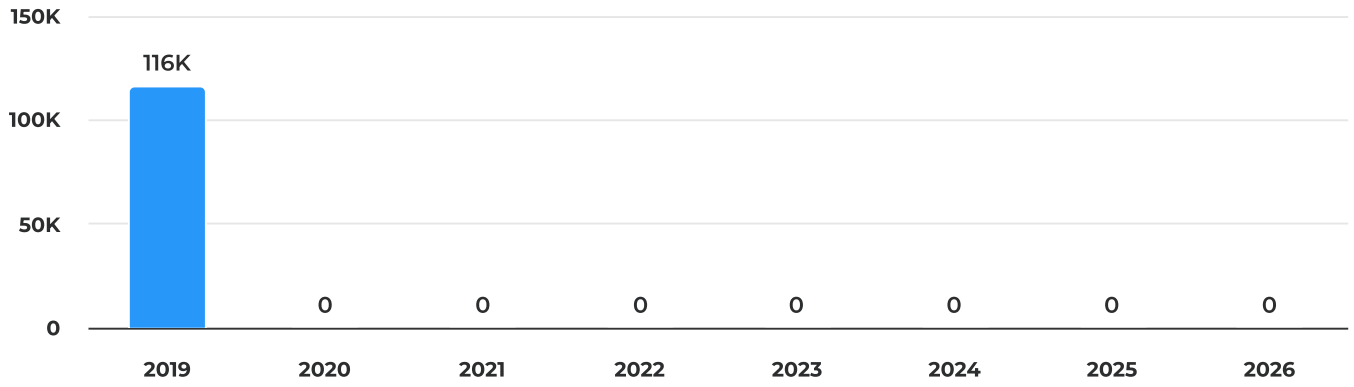
Total Debt

$5,209,843

-$2,156 (-0.04% vs. FY25)

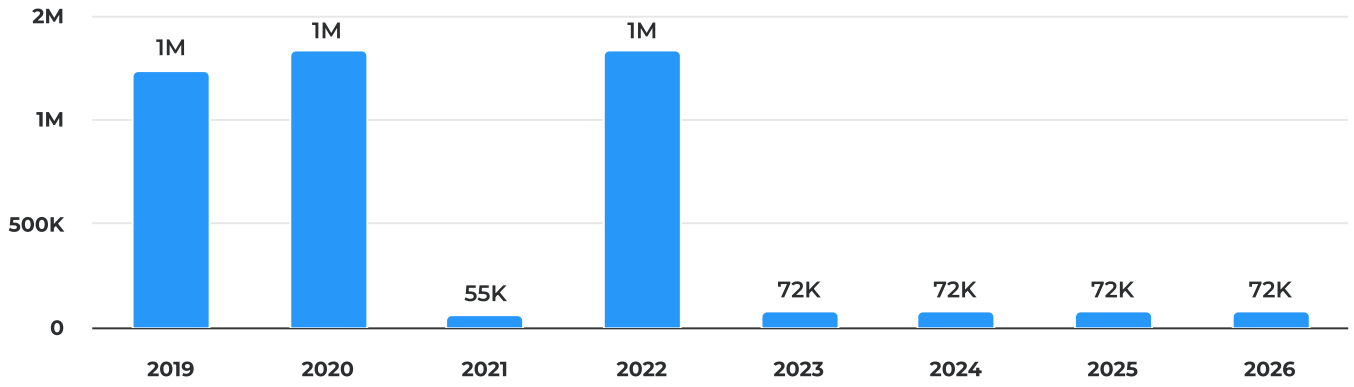
Fund Name	FY2025	FY2026	% Change	$ Change
2013 COPS refunding (final refunding of courthouse lease purchase)	$761,250.00	$0.00	-100.00%	-$761,250.00
2015 A Bonds (partial refunding of 2007A)	$72,400.00	$72,400.00	0.00%	$0.00
2019 IDA - SK Battery	$1,460,849.00	$1,458,403.00	-0.17%	-$2,446.00
2021 Public Safety Radio Revenue Bonds	$2,076,500.00	$2,074,100.00	-0.12%	-$2,400.00
2023 Revenue Refunding of 2022 Bond	$841,000.00	$1,604,940.00	90.84%	$763,940.00
Total Debt	**$5,211,999.00**	**$5,209,843.00**	**-0.04%**	**-$2,156.00**

Airport (non-bonded long-term debt)



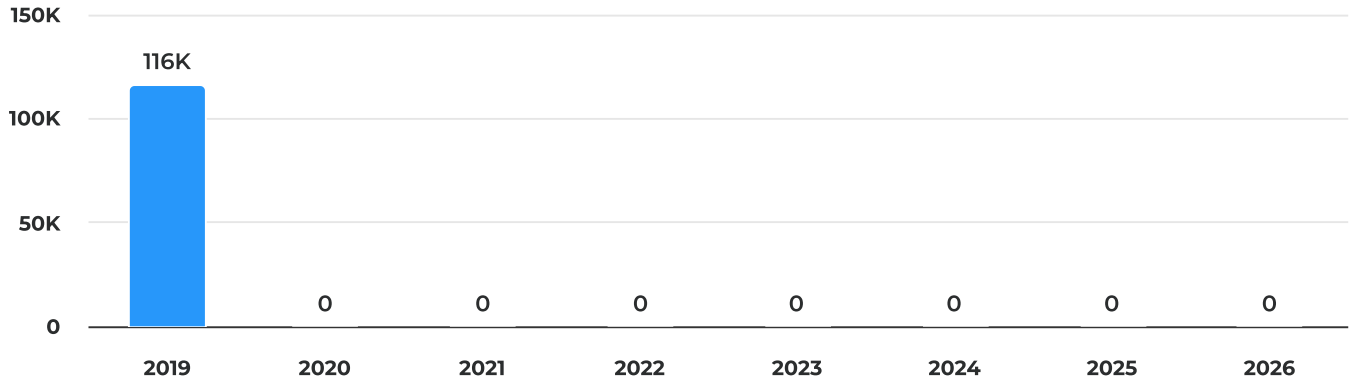
No data available

2015 A Bonds (partial refunding of 2007A)



Fund Name	FY2025	FY2026	% Change	$ Change
2015 A Bonds (partial refunding of 2007A)	$72,400.00	$72,400.00	0.00%	$0.00
Total Debt	**$72,400.00**	**$72,400.00**	**0.00%**	**$0.00**

2015 B Bonds UOBWA (partial refunding of 2007A for Jail, etc.)



No data available

2019 IDA SK Bond

No data available

No data available

2021 Public Safety Radio Bond

No data available

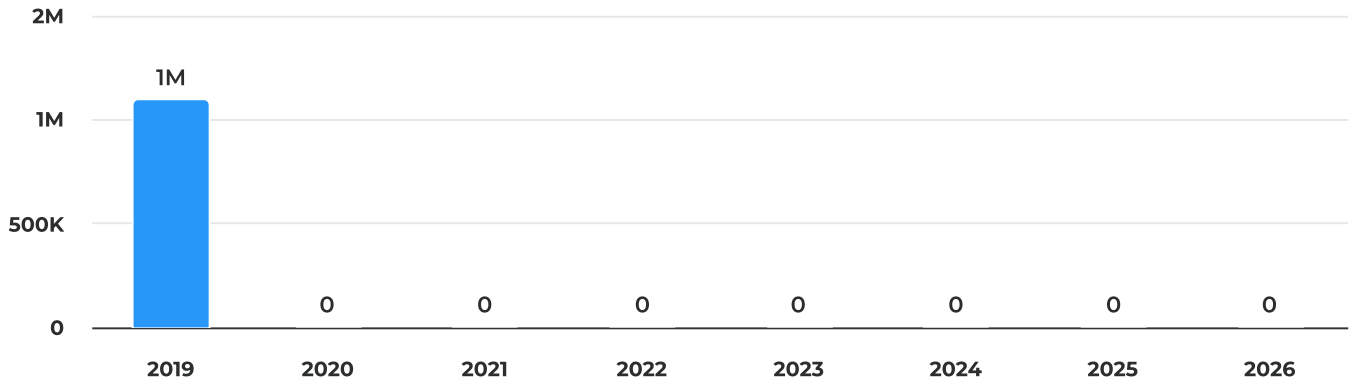
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2023 (Refunded 2022 Bond)

No data available

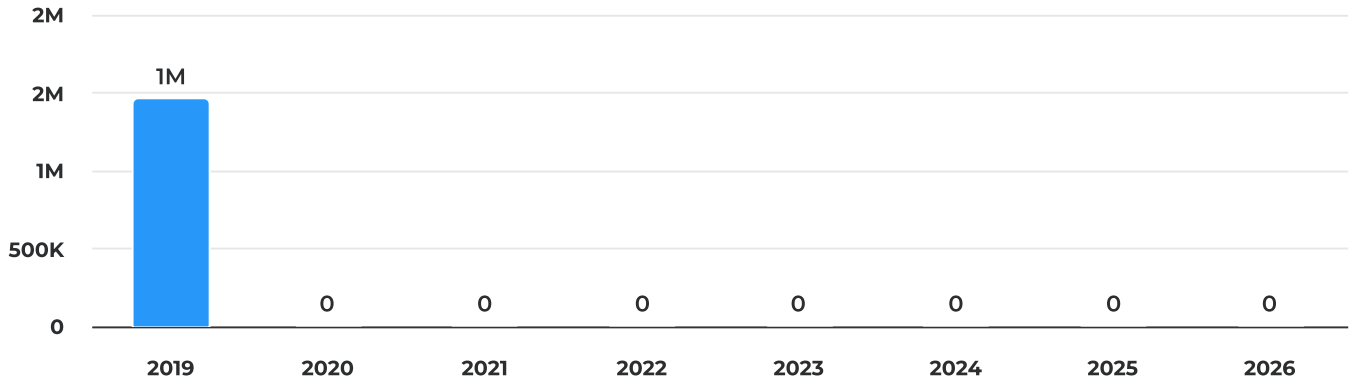
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2009 B IDA Bonds (for Economic Development)



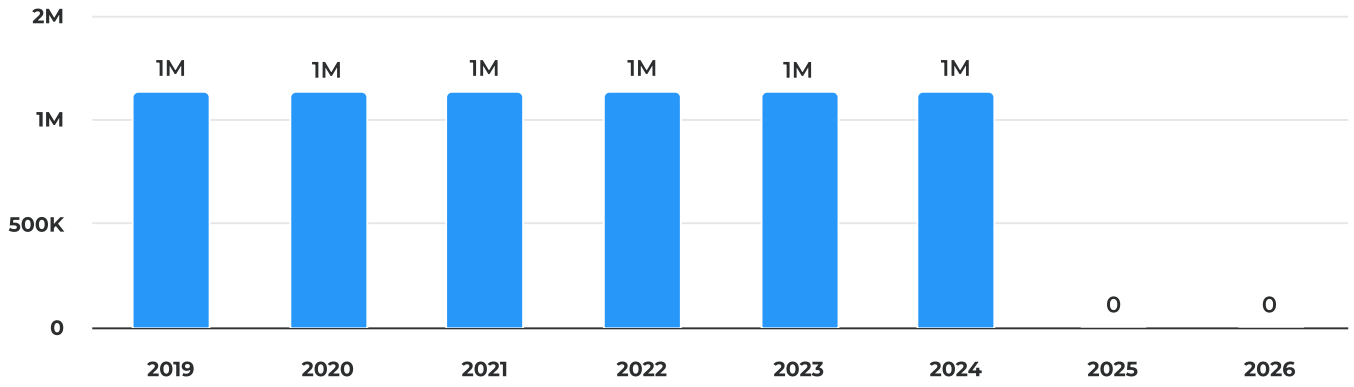
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2009 A IDA Refunding (for Economic Development)



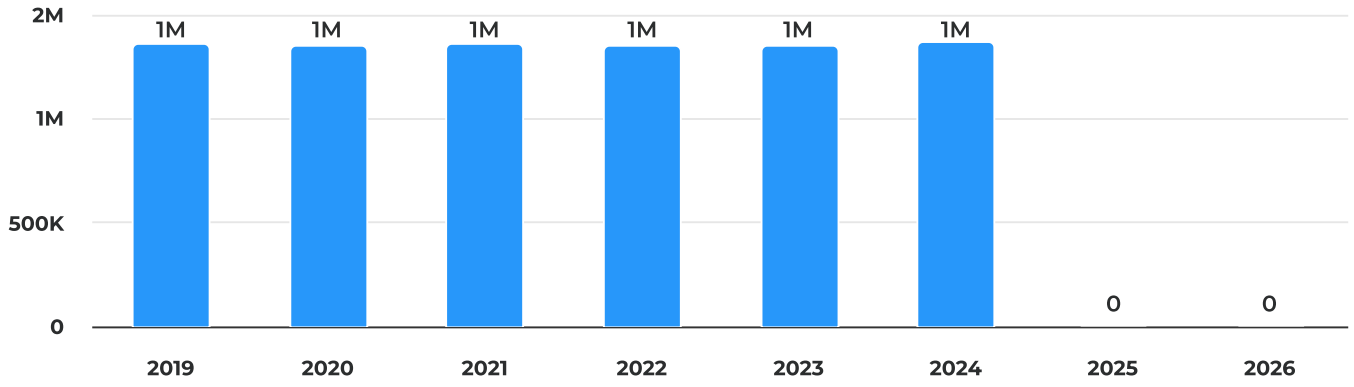
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2011 COPS Refunding (of courthouse lease purchase)



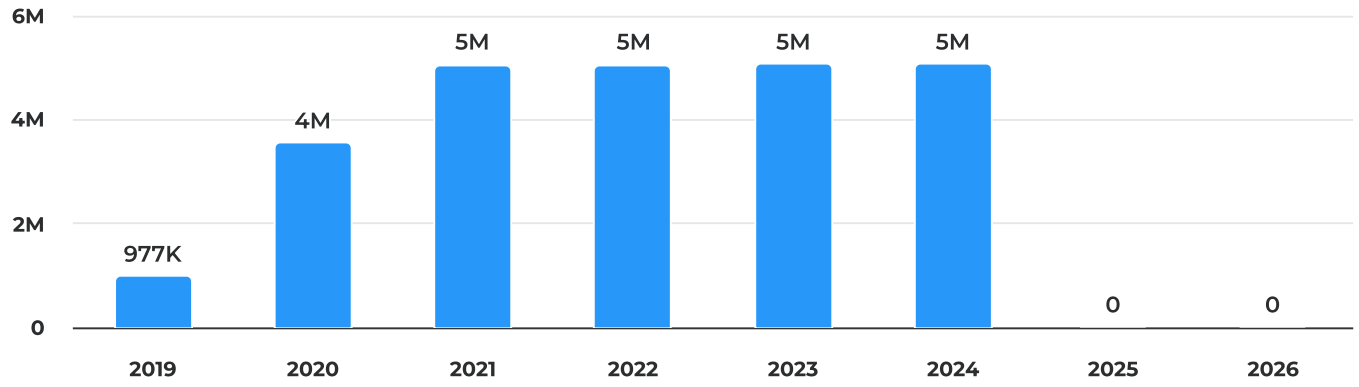
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2012 A Refunding (for Economic Development)



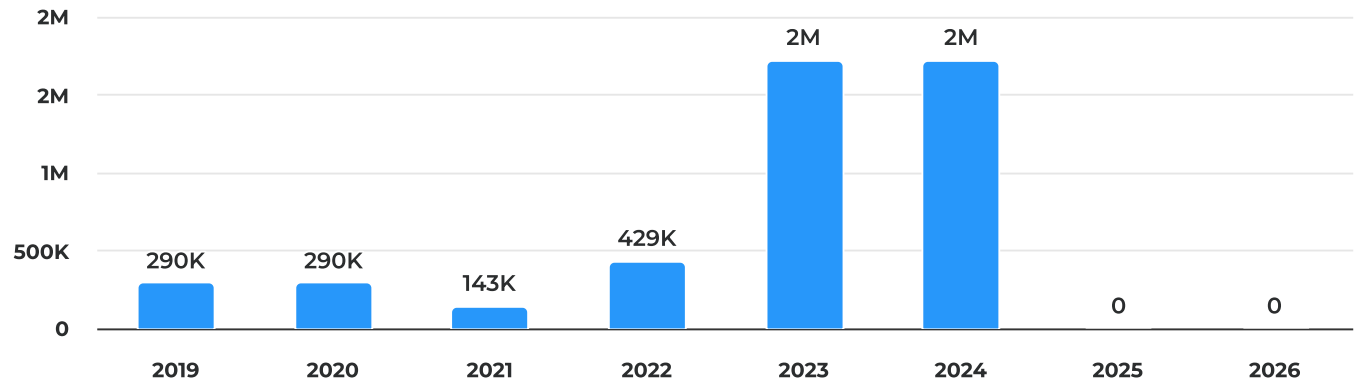
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2016 IDA Bonds (Partial Refinance of 2009A&B IDA Bonds)



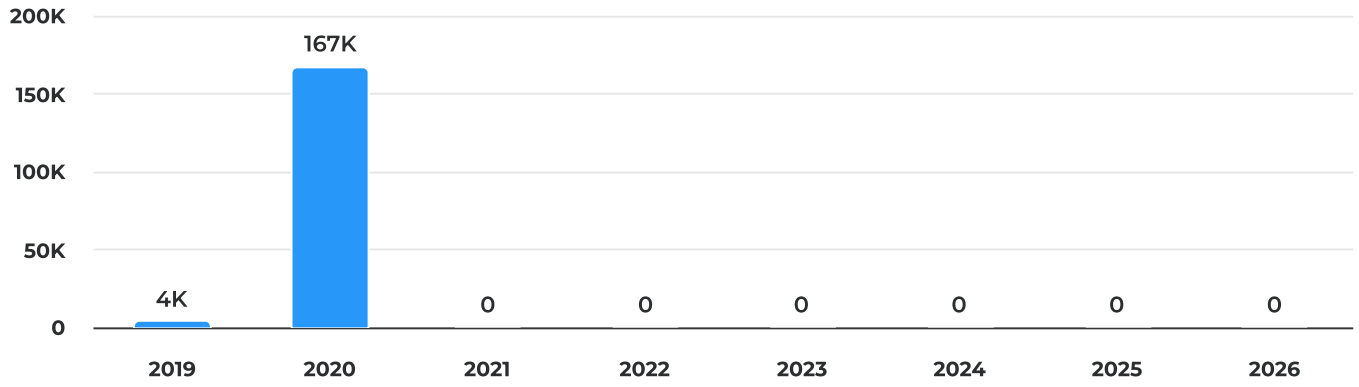
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2014 A Bonds (partial refunding of 2007A for Jail, etc.)



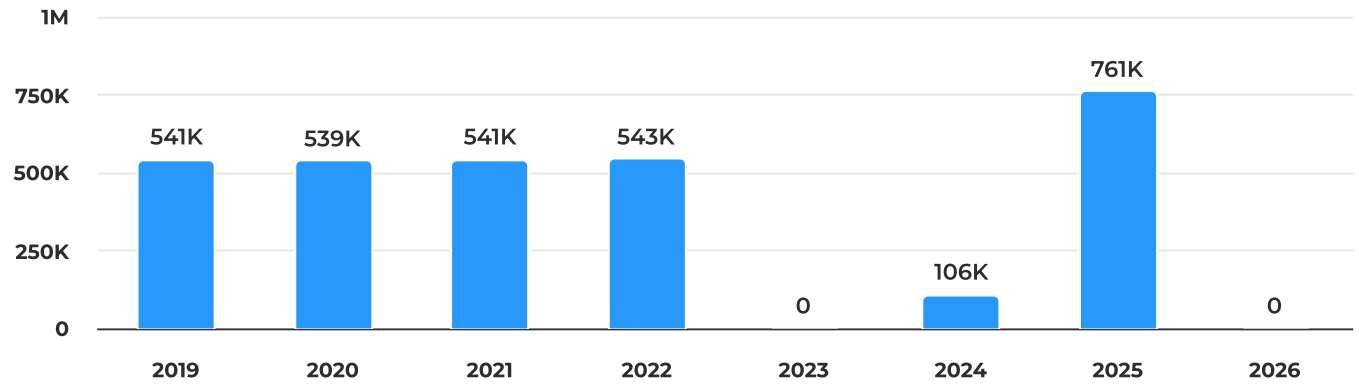
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2014 B Bonds - (partial refunding of 2007A for Jail, etc.)



No data available

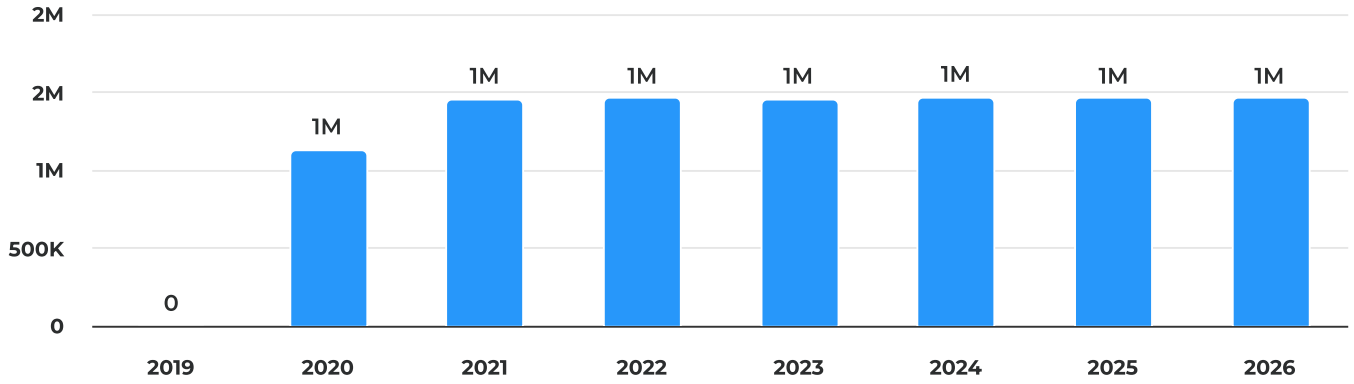
2013 COPS refunding (final refunding of courthouse lease purchase)



Fund Name	FY2025	FY2026	% Change	$ Change
2013 COPS refunding (final refunding of courthouse lease purchase)	$761,250.00	$0.00	-100.00%	-$761,250.00

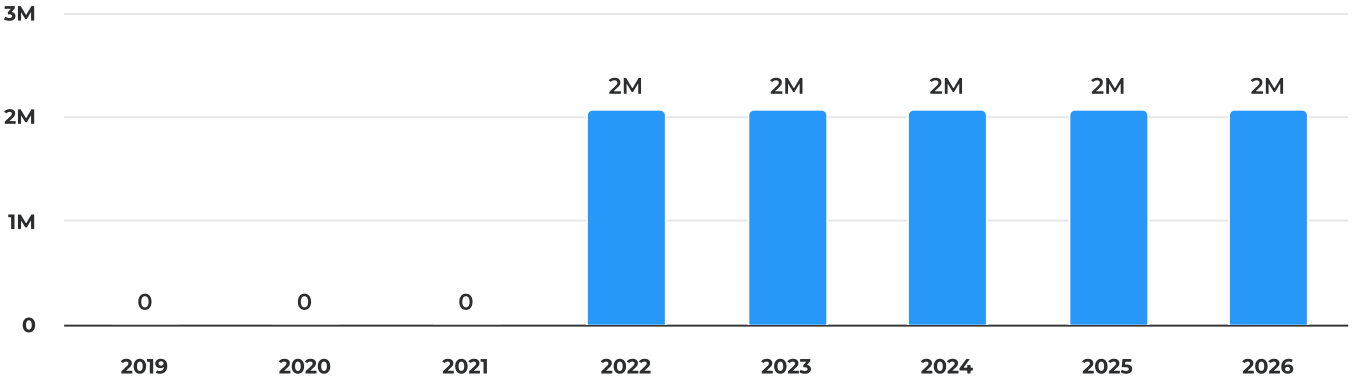
Fund Name	FY2025	FY2026	% Change	$ Change
Total Debt	**$761,250.00**	**$0.00**	**-100.00%**	**-$761,250.00**

2019 IDA - SK Battery



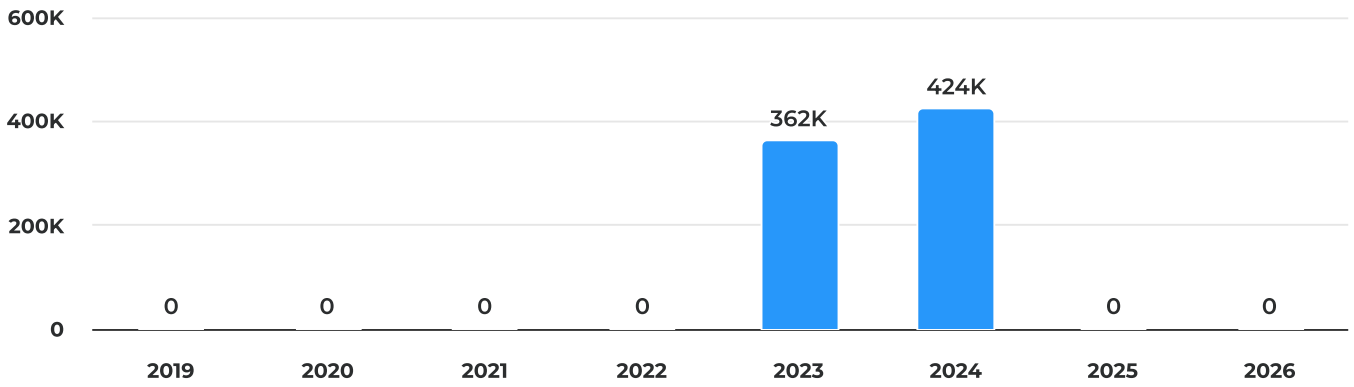
Fund Name	FY2025	FY2026	% Change	$ Change
2019 IDA - SK Battery	$1,460,849.00	$1,458,403.00	-0.17%	-$2,446.00
Total Debt	**$1,460,849.00**	**$1,458,403.00**	**-0.17%**	**-$2,446.00**

2021 Public Safety Radio Revenue Bonds



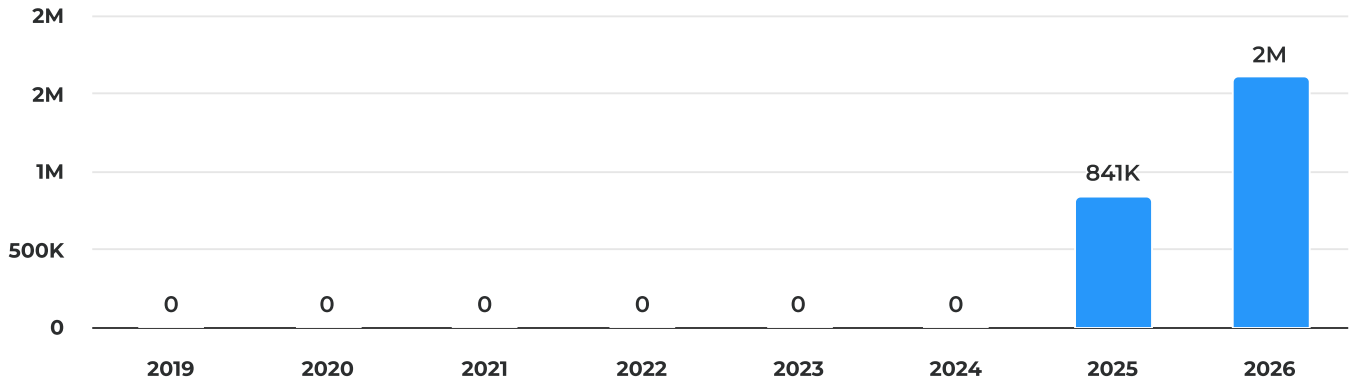
Fund Name	FY2025	FY2026	% Change	$ Change
2021 Public Safety Radio Revenue Bonds	$2,076,500.00	$2,074,100.00	-0.12%	-$2,400.00
Total Debt	**$2,076,500.00**	**$2,074,100.00**	**-0.12%**	**-$2,400.00**

2022 Revenue-Partial Refunding of 2013 Bond



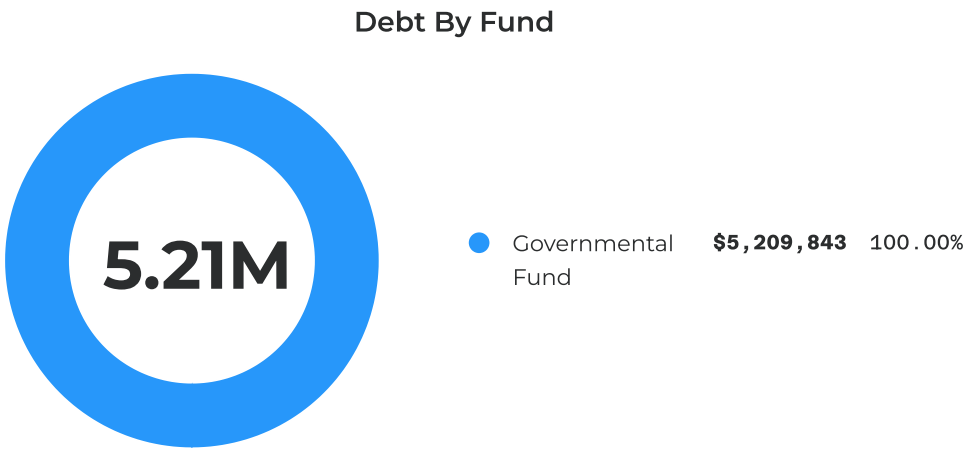
No data available

2023 Revenue Refunding of 2022 Bond



Fund Name	FY2025	FY2026	% Change	$ Change
2023 Revenue Refunding of 2022 Bond	$841,000.00	$1,604,940.00	90.84%	$763,940.00
Total Debt	**$841,000.00**	**$1,604,940.00**	**90.84%**	**$763,940.00**

Debt Service Payment By Fund



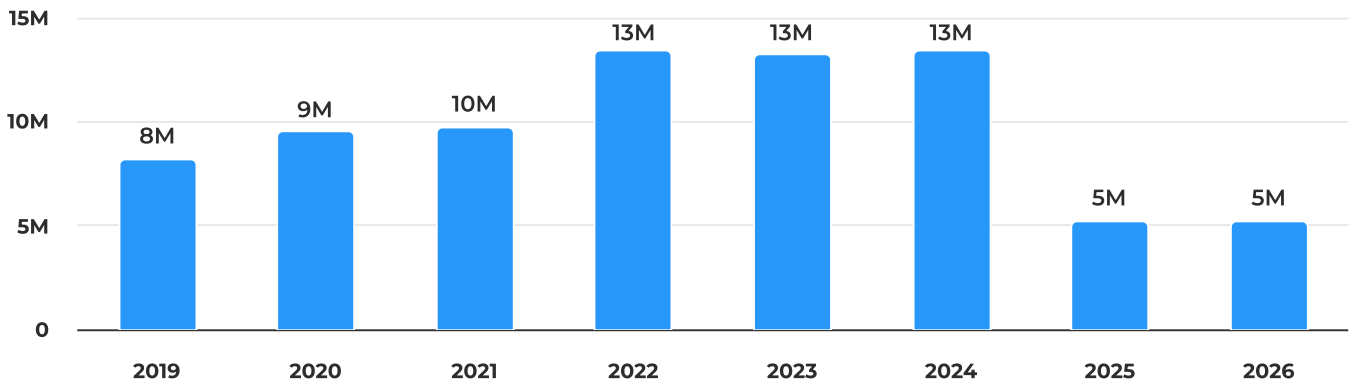
Total Debt

$5,209,843

-$2,156 (-0.04% vs. FY25)

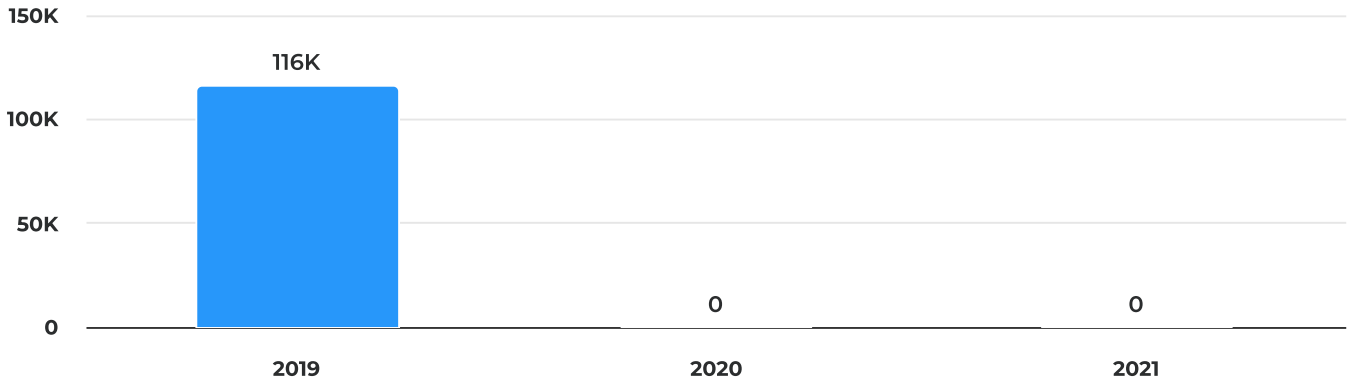
Fund Name	FY2025	FY2026	% Change	$ Change
Governmental Fund	$5,211,999.00	$5,209,843.00	-0.04%	-$2,156.00
Total Debt	**$5,211,999.00**	**$5,209,843.00**	**-0.04%**	**-$2,156.00**

Governmental Fund



Fund Name	FY2025	FY2026	% Change	$ Change
Splost 6 Fund	$2,076,500.00	$2,074,100.00	-0.12%	-$2,400.00
Debt Service Fund	$3,135,499.00	$3,135,743.00	0.01%	$244.00
Total Debt	**$5,211,999.00**	**$5,209,843.00**	**-0.04%**	**-$2,156.00**

Proprietary Fund



No data available

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's

apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to

determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be

loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.