



This page intentionally left blank



Lamartine Griffin Hardman was the governor of Georgia from 1927 to 1931. He led a comprehensive state government reorganization. Located in Commerce, the house is a venue for weddings, receptions, and other events.



Table *of* Contents

Introduction.....	4
Government & Services.....	6
General Fund.....	10
Revenues.....	12
Expenditures.....	16
Debt Service.....	18
Millage Rates.....	20
Property Tax.....	22
LOST.....	24
SPLOST.....	26
Glossary.....	28
At A Glance.....	29

As governor, Hardman laid the groundwork for the Governor Hardman House is now a popular venue for events. *Photo courtesy of Summerhill Events*





A LETTER TO THE CITIZENS

Dear Citizens,

We are pleased to present Jackson County's Budget in Brief, also known as the Popular Annual Financial Report (PAFR), for the fiscal year 2015. The budget is the result of many hours of hard work and tough decision-making, and we believe it demonstrates the County's long-standing commitment to practical financial planning. Such planning allows us to carry out our mission, vision, and values while ensuring the highest standards of service to the community.

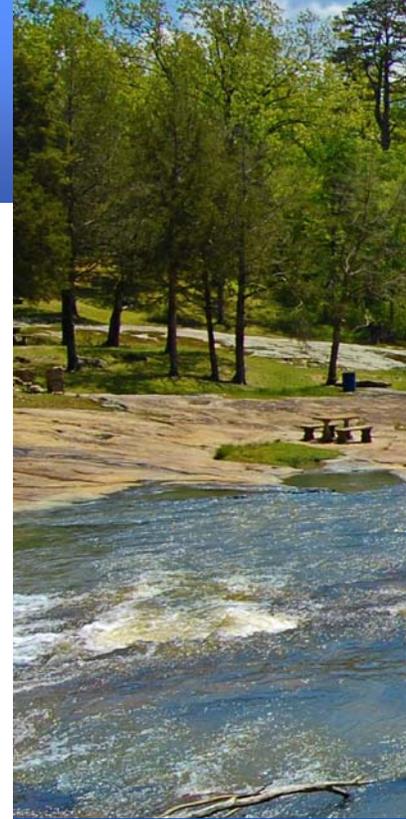
Through easier, more user-friendly financial reporting, the Budget in Brief is another example of our commitment to improve communication with our citizens and increase public confidence in the governing body for Jackson County. While the report is unaudited, the financial information that it contains has been derived from the county's Comprehensive Annual Financial Report (CAFR).

Thank you for your interest in Jackson County's government and its functions.

Sincerely,

A handwritten signature in black ink, appearing to read "Kevin Poe".

Kevin Poe
County Manager



Settlement in Jackson
permanent communiti
Middle Oconee Riv
Fe

Jackson County was
square miles. Jackson C
land and classes began
form parts of the pre

By 1801, the settleme
Jackson County. Reco

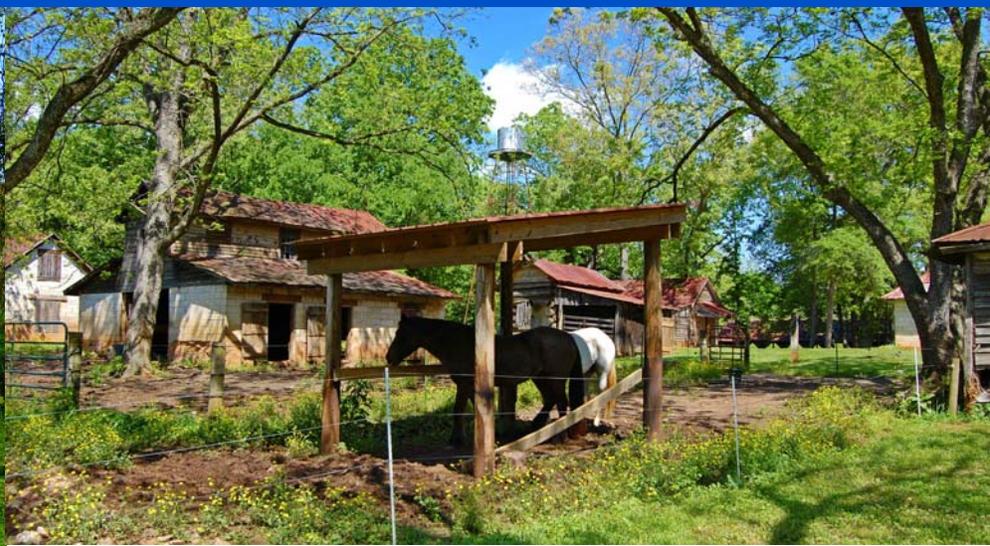




Clarke County began in 1784 with a small group of Revolutionary War Veterans and other pioneers. The first settlements were on Sandy Creek at Groaning Rock, Yamacutah (Commerce), Hurricane Shoals, and in 1786 on the river near the Tallasse Shoals. The population had swelled to 350 by the time the county was formed in February 1796 by legislative act. Today the county's population is approximately 61,000.

The county is named for James Jackson, Revolutionary War patriot and statesman. The county originally covered 1800 square miles before Clarke County was officially created. From 1801 until 1914, portions of the county were taken to form present day Clarke, Oconee, Madison, Gwinnett, Hall, Walton, Banks and Barrow counties. Jackson County presently spans just over 342 square miles.

The first settlement at Hurricane Shoals included homes, a church, a grist mill, a small iron foundry, and the first school in the county. Records exist for as many as 247 schools in the county's history, including Harmony Grove Female Academy – the first school for girls chartered in the state of Georgia.





JACKSON COUNTY LEADERSHIP

Board of Commissioners

The Board of Commissioners serves as the governing body of Jackson County Government. The Commission is elected to establish policy through the adoption of ordinances and resolutions, and is responsible for placing in effect the powers conferred by the Charter that created the Government of Jackson County; and for the promotion and protection of the safety, health, peace, security, and general welfare through ordinances, resolutions, rules, and regulations.



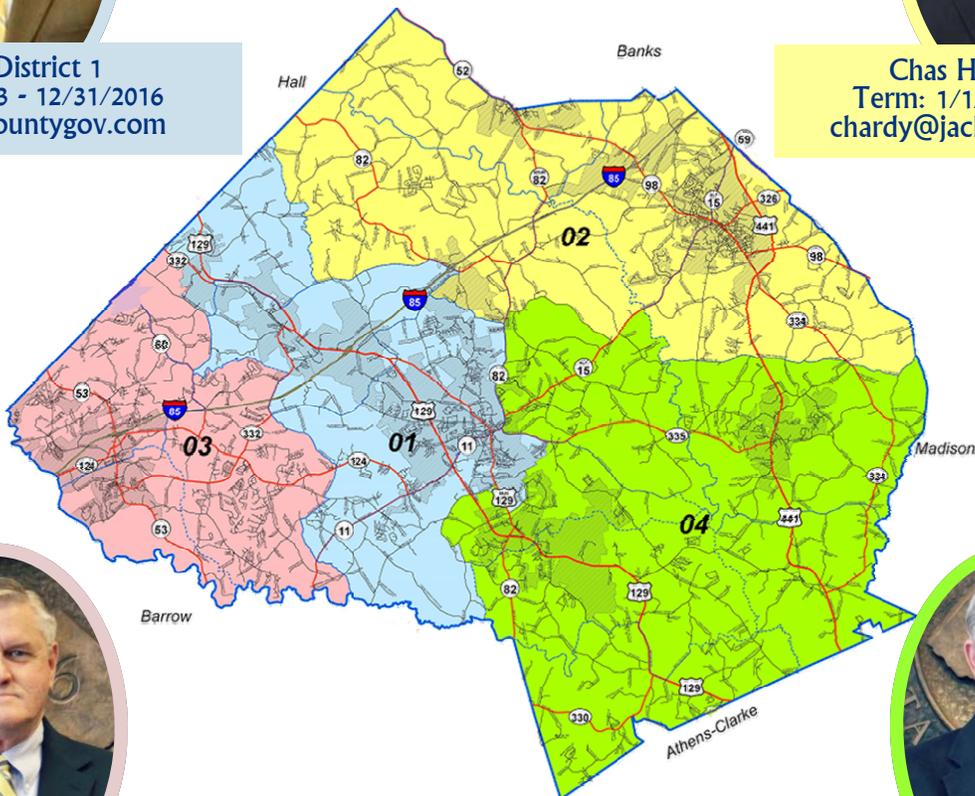
Tom Crow, Chairman
Term: 1/1/2013 - 12/31/2016
tcrow@jacksoncountygov.com



Chas Hardy, District 2
Term: 1/1/2013 - 12/31/2016
chardy@jacksoncountygov.com



Jim Hix, District 1
Term: 1/1/2013 - 12/31/2016
jhix@jacksoncountygov.com

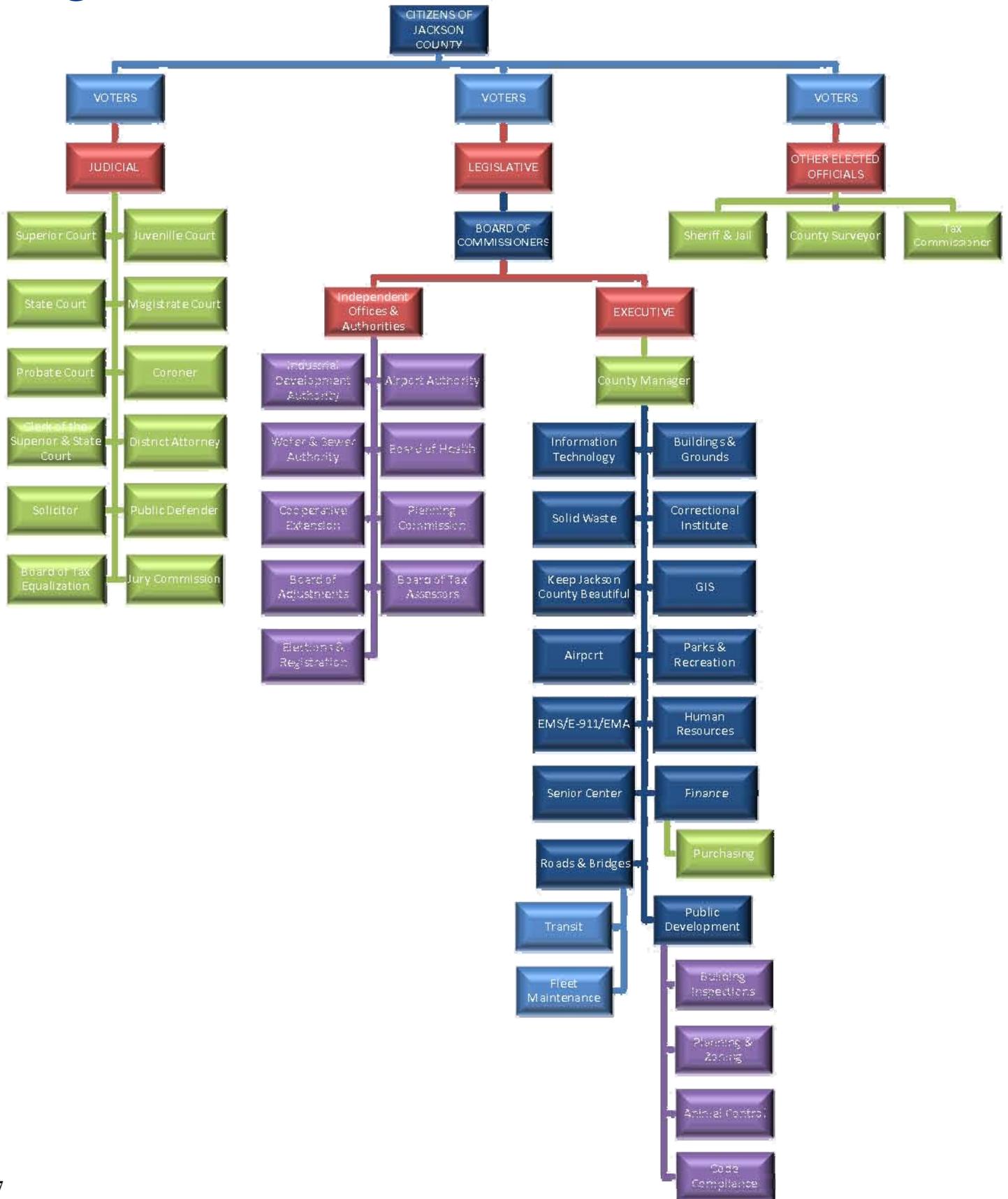


Ralph R. Richardson, District 3
Term: 1/1/2015 - 12/31/2018
rrichardson@jacksoncountygov.com



Dwain Smith, District 4
Term: 1/1/2015 - 12/31/2018
dsmith@jacksoncountygov.com

Organizational Chart





Government & Services

Jackson County's growing population is served by approximately 400 full-time employees spanning a variety of divisions, departments, and partnerships. A brief overview of two county departments can be found below while the following page lists additional departments within the county.

Spotlight on:

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 at a significantly reduced cost using inmate labor. The facility aids and assists inmates who show a desire and interest in self-improvement. This is accomplished by allowing selected inmates to participate in educational, religious, mental health, substance abuse and employment counseling.



The Georgia Department of Corrections honored the Jackson County Correctional Institute as Facility of the Year at the Tenth Annual GDC Awards Ceremony this past year. JCCI Warden, Johnny Weaver accepted the award on behalf of the facility.

"Staff at Jackson County Prison set the standard on how we continuously strive to equip offenders with skills needed to become productive, law-abiding citizens," said GDC Commissioner Brian Owens.

Quote from [GDC Press Release](#)

Code Compliance

The mission of Code Enforcement (a division of Public Development) is to protect and maintain public health and safety as well as enhance property value by enforcing adopted codes and ordinances on behalf of the Jackson County Boards of Commissioners. Code Enforcement is responsible for evaluating private properties and public grounds against local codes, answering questions about the codes, and issuing citations for code violations.

To report any possible violations in the unincorporated areas of Jackson County, please call 706-367-1028. Possible violations in an incorporated area should be reported to the respective city. If you are unsure if the complaint may be in a city versus the unincorporated county refer to the Jackson County Basemap in the Code Compliance section of the Jackson County Government website.

Other County Departments

- Animal Control
- Court Systems
- Keep Jackson County Beautiful
- Sheriff's Office and Jail



- Property Appraisal
- Roads Department
- GIS
- ...and more

Internal Service Departments— departments that provide a wide range of support for all other public service departments within the county. These departments focus on promoting efficient government operations.

- Facilities Management
- Finance and Purchasing
- Fleet Maintenance



- Human Resources
- Information Technology

*For a comprehensive list of Jackson County's government and services, please visit

<http://www.jacksoncountygov.com>

The General Fund

There are many different types of funds in government accounting. This report focuses mostly on the General Fund. The General Fund is the chief operating fund of Jackson County and it represents the “meat and potatoes” of the county’s government operations. The adopted General Fund budget for 2015 is \$37,267,020.

Over 80% of the money used in the General Fund comes from taxes. These taxes include your property tax, car tag tax, and 1% of the total sales tax collected in Jackson County. It does not include income tax, school taxes, city tax (if you live in a city limit that imposes property tax) or fire district taxes. The county tax commissioner collects school taxes and fire taxes, but those millage rates are set by each school system and fire district. To see a breakdown of millage rates for Jackson County Schools and Fire Districts, see the charts on page 21.

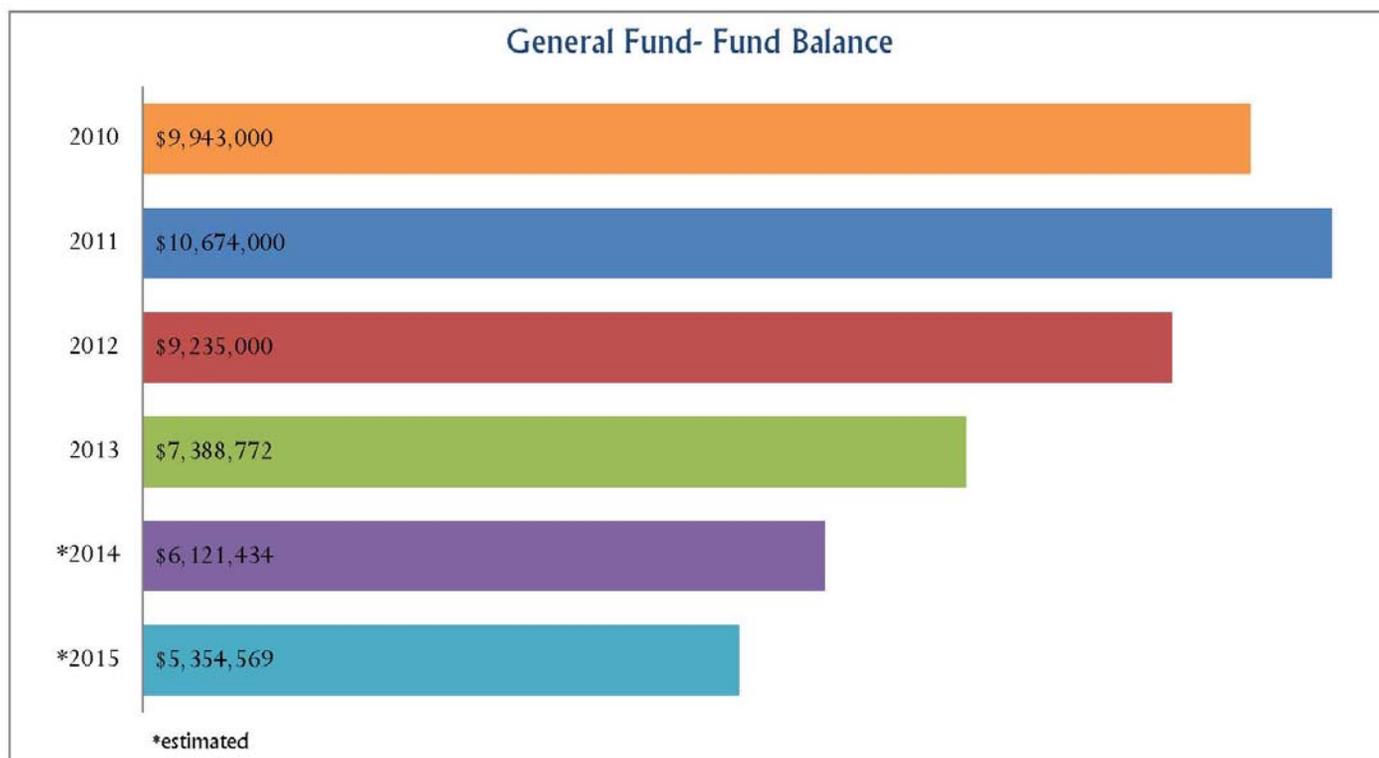
The key values of the County’s financial management include fiscal integrity, prudence, planning, accountability, honesty, and openness. Specifically, it is the County’s intent to maximize the level of public goods and services while minimizing the level of debt.



The General Fund– Fund Balance

Each year, the Jackson County Board of Commissioners approves a budget for the following calendar year. Unlike the Federal Government, state law requires a balanced budget for counties and municipalities. In regards to the budget, this means that the total revenues must equal the total expenses. A fund balance is created when revenues exceed expenses. Some of this money is held in reserve for prior obligations and cannot be spent on current year expenses.

The chart below provides fund balance comparisons:



The Shields-Ethridge Heritage Farm is a 152-acre historical museum in Jackson County. It is unusual to find such a collection of intact historic buildings that exist in their original location. The mission of the Shields-Ethridge farm is “To provide and operate an educational and interpretive outdoor museum that uses historic preservation to increase awareness and understanding of Georgia’s agriculture and natural history.” Since 1799, the farm has remained agriculturally productive. Today the farm complex is open to the public and offers guided tours by appointment or self-guided walking tours using a map and interactive mobile app.



Operating Revenue

How does the county government get money to operate?

Jackson County receives revenue from taxes, fees, fines and charges for services. The county also receives intergovernmental revenue (that may include subsidies from federal and state governments) to assist in providing services to its citizens.

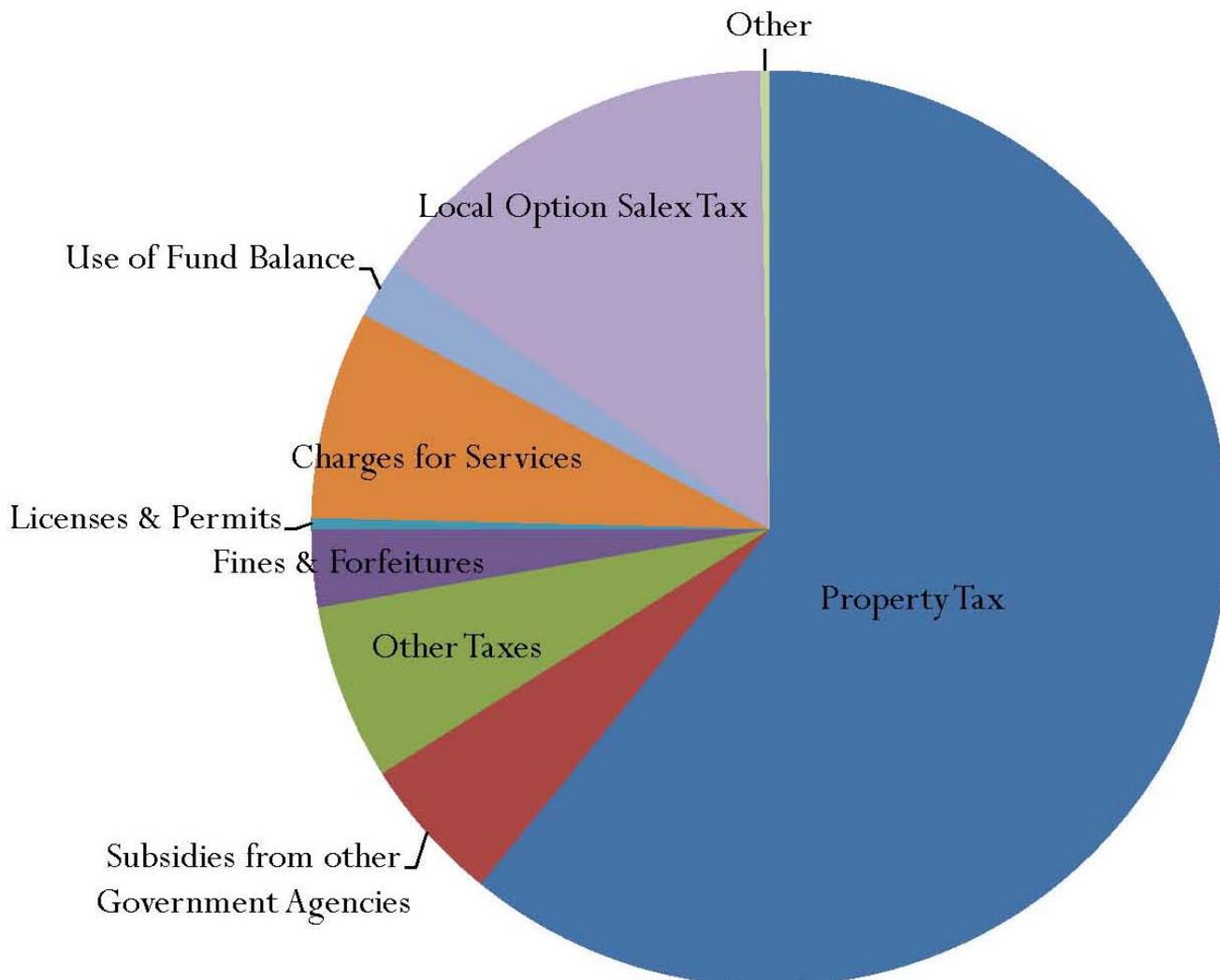


In 2014, the Tourism Committee of the Jackson County Chamber of Commerce launched the county's first geotrail. The trail consists of 30 caches which you find and log on a trail passport. The Jackson County Geocaching Trail is a fun and inexpensive activity for people of all ages. To download the trail passport or obtain more information, visit the Jackson County Tourism website or stop by the Welcome Center inside the Historic Courthouse located in the downtown Jefferson square.



2015 Sources of Revenue - General Government Fund

Property Tax	\$22.7 million	61%
Local Option Sales Tax	\$5.5 million	15%
Charges for Services	\$2.7 million	7%
Other Taxes	\$2.3 million	6%
Intergovernmental Revenue	\$1.9 million	5%
Fines & Forfeitures	\$1 million	3%
Use of Prior Year Fund Balance	\$0.76 million	2%
Licenses & Permits	\$0.14 million	0.4%
Other Revenues	\$0.11 million	0.3%
Total	\$37,267,020	100%

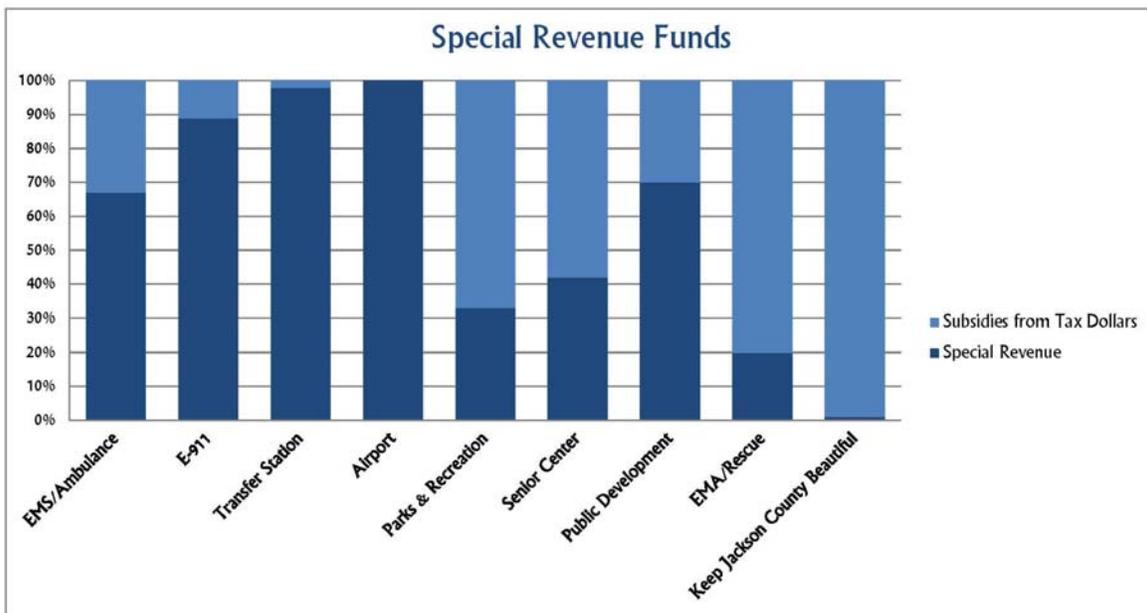




Sources of Revenue

Special Revenue Funds

These funds are accounts established by a government to collect money that must be used for a specific project. Special revenue funds provide an extra level of accountability and transparency to taxpayers that their tax dollars will go toward an intended purpose.



Keep Jackson County Beautiful

KJCB is concerned with the environment, waste reduction and recycling, beautification of the county, litter reduction and a safer and cleaner environment for the well-being of the Jackson County citizenry. KJCB will host a recycling event on September 19th from 8am-noon at the Transfer Station on 12 Hendrix Drive in Jefferson. For details on the next recycling event, please call KJCB at 706-708-7198.

Emergency Services

There are three interrelated divisions within Jackson County Emergency Services that

function to provide essential emergency services to citizens and visitors: Emergency Medical Services (EMS); Enhanced 911 Communications (E911); and the Emergency Management Agency (EMA). The department is lead by the emergency services director Steve Nichols who oversees operations, develops long range plans, budgets expenditures, and coordinates the diverse activities of all divisions.

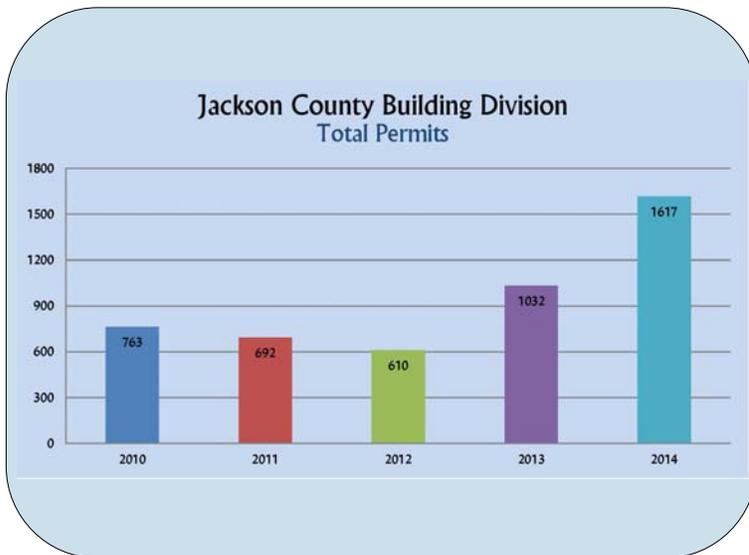
Parks & Recreation

JCPR provides quality leisure services by using available resources in the county to promote healthy lifestyles, family values, and a sense of community.

Public Development

The Mission of the Public Development Department is to provide an orderly process to guide growth and development in conformance with the policies, regulations and procedures adopted by the Board of Commissioners for the betterment of Jackson County.

The chart below is a comparison of the number of building permits issued by the Public Development Department over the past five years.



The number of permits issued has more than doubled since the end of The Great Recession. From this chart, we can infer that Jackson County is continuing to grow and prosper.

Transfer Station

Jackson County provides a solid waste disposal facility and two compactor sites for its citizens and businesses. The facilities are regulated by the Georgia Department of Natural Resources Environmental Protection Division and the Jackson County Board of Commissioners.

Jackson County is a member of the 10-County Solid Waste Authority, which was set forth by the Northeast Georgia Regional Commission to

implement a 10 year solid waste plan. The Solid Waste Authority sets short-term and long-term goals for the future needs of solid waste planning. These include, but are not limited to regional landfills, regional recycling, regional grants, and tire amnesty programs.

Airport Authority

The Jackson County Airport is the air door to our community. With the accelerated growth in Jackson County over the last few years, the airport is feeling the impact and preparing for the future. As our county moves into its next phase of economic expansion so will the airport.

Senior Center

The Senior Center provides many services to the elderly— those age sixty and over- in Jackson County. Services include congregate meals, home delivery meals, transportation, friendly visits, telephone reassurance, nutrition education, outreach, as well as information and assistance. The objective of these services is to enhance the quality of life for clients and to keep them at home and in the community as long as possible.

In February, the Senior Center enjoyed lots of love and laughter with a Valentine's Day musical performance and dance. The photo below shows their depiction of "Baby Love" by The Supremes.



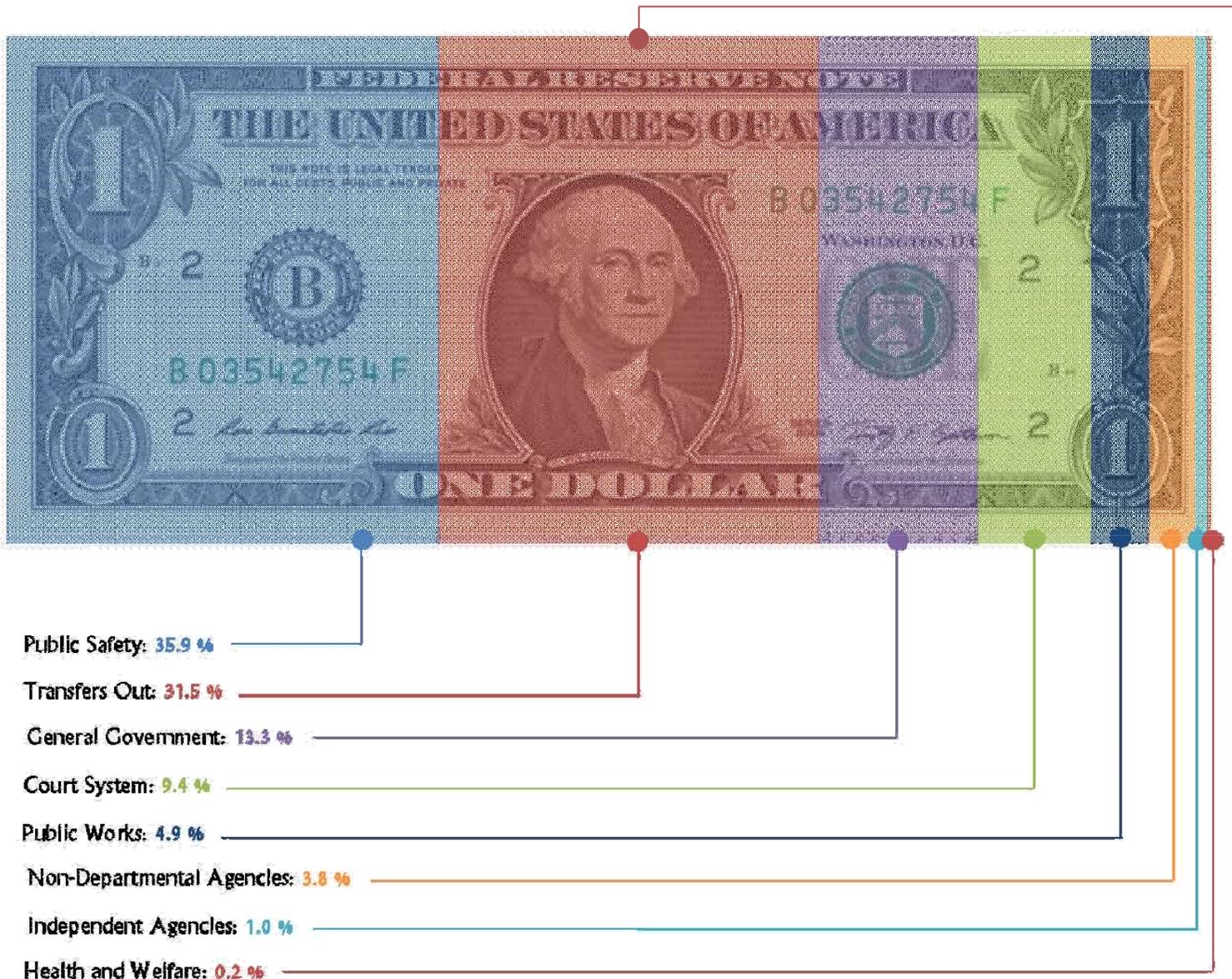


Expenditures

How does the county government spends its money?

The primary purpose of government spending is to perform the functions that society has entrusted to it. The largest expense for Jackson County is Public Safety.

Where Do My County Tax Dollars Go?



● Transfers to Other Funds

“Transfers Out”

In government accounting, certain revenues are kept in their own “bucket” so that they can be used for specific purposes. These are known as Special Revenue Funds. Some Special Revenue Funds are full self-supporting, like Solid Waste. Some Funds, like Recreation, charge fees for services but also receive money from tax revenue.

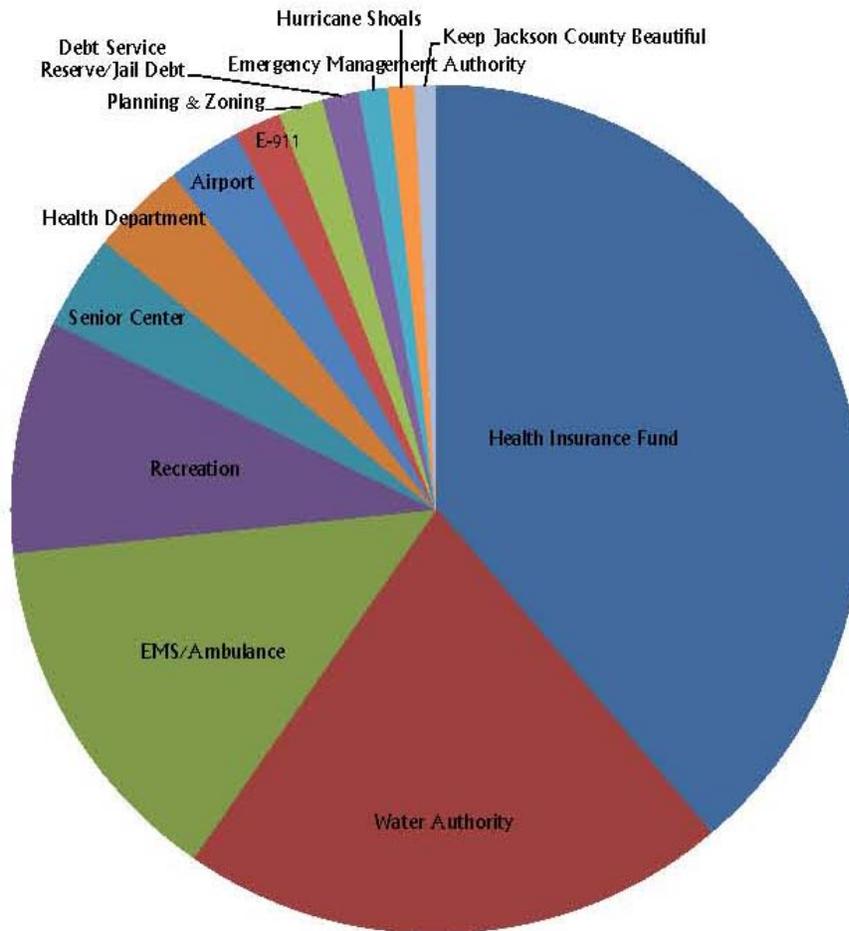


Photo from The Jackson Herald

In Jackson County, the Public Safety division includes the Sheriff's Department, Jail, County Prison, the Coroner, and Animal Control.



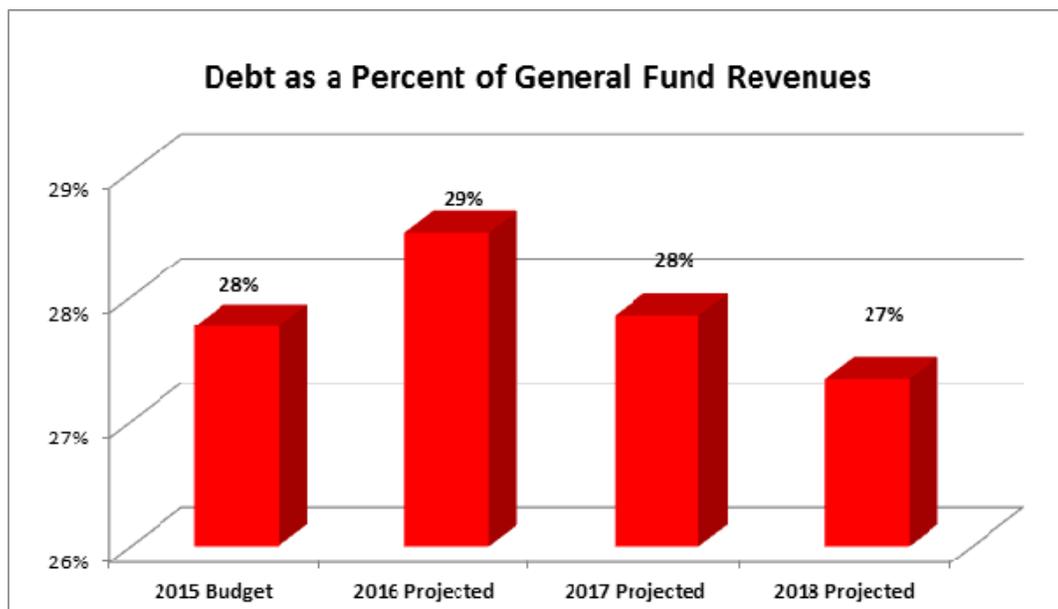


Debt Service

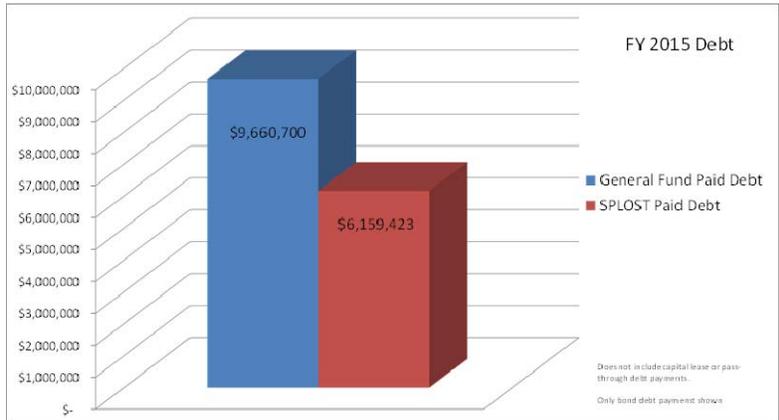
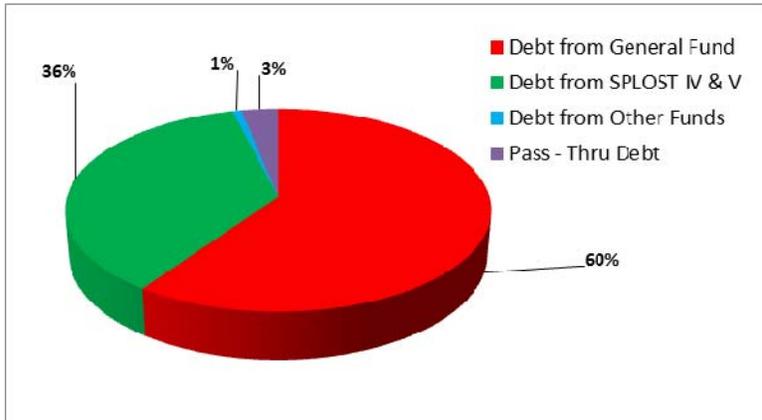
Debt Service is the amount paid on a loan in principal and interest, over a period of time.

Debt in Local Government

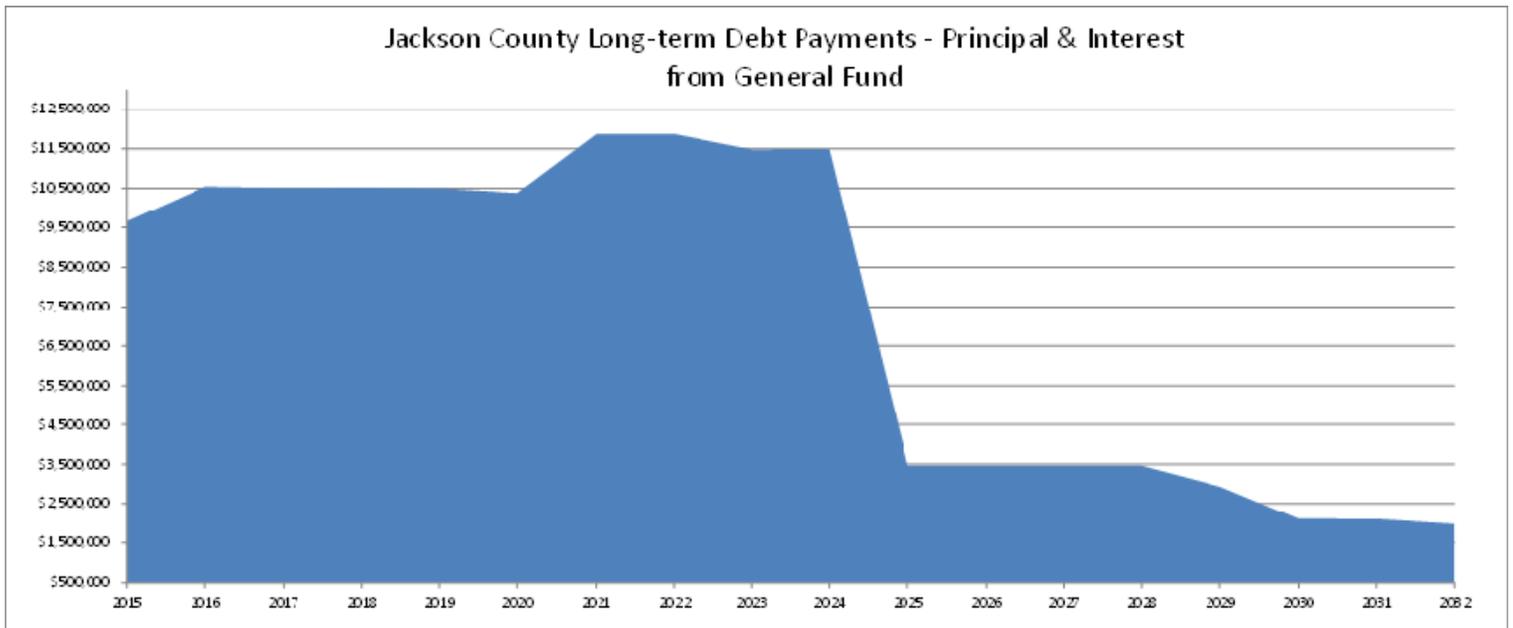
The fiscal health of many local governments has been severely strained by the prolonged economic slowdown following the recent Great Recession, even after the official end of the recession in 2009. A broader definition of government debt may consider all government liabilities, including future pension payments and payments for goods and services the government has contracted but not yet paid. Short term debt is generally considered to be for one year or less, long term is for more than one year. The following data focuses on bonded debt and capital leases and does not include pension liabilities.



The total annual debt payment as a percentage of total General Fund Revenues for Jackson County is projected to increase by 1% in 2016 before slowly declining over the next several years. The drop in property tax revenue, due to the 19% drop in the tax digest during the Great Recession, is making this a challenging time for debt management. One way the county has managed this debt is through multiple bond refundings (refinancing) over the past several years. The county will again save money through two more refundings in 2015.



The chart on the left shows the percentage of debt by each fund. In Fiscal Year 2015, Jackson County will spend \$15,820,123 in bond debt payment. The payment was split between the General Fund and SPLOST Fund, as shown in the right-hand chart above. The graph below displays the county's currently-structured long-term debt payments through 2032. This debt was incurred for a new courthouse, new jail, fire training center, various Economic Development projects, and renovation of the Historic Courthouse.



*For a complete understanding of the individual debt instruments, please refer to the Comprehensive Annual Financial Report published online under the Finance Department section of the Jackson County Government website.

*These charts are for illustration purposes only.



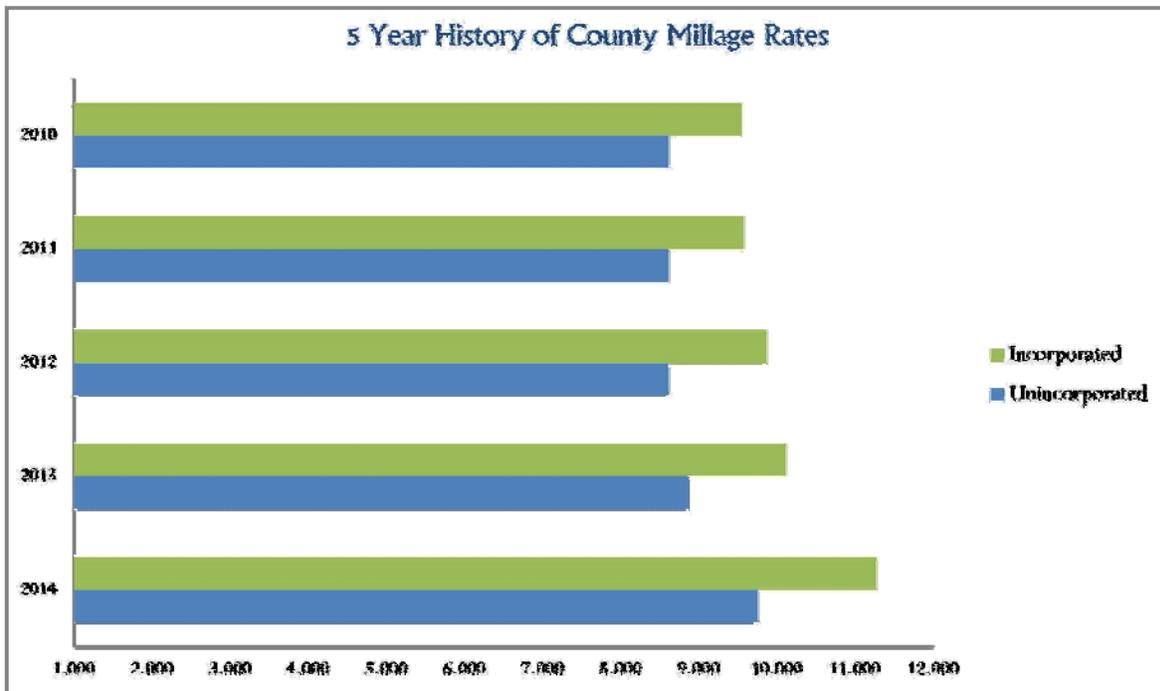
Millage Rates

What is a millage rate?

A millage rate is a tax rate that is applied to 40% of the total assessed fair market value of real estate. Millage rates are expressed not as regular percentages, but in tenths of a penny. For example, a millage rate of 2 mills would mean 2 tenths of a penny.

Calculation for a house with a fair market value of \$150,000 and no exemptions:

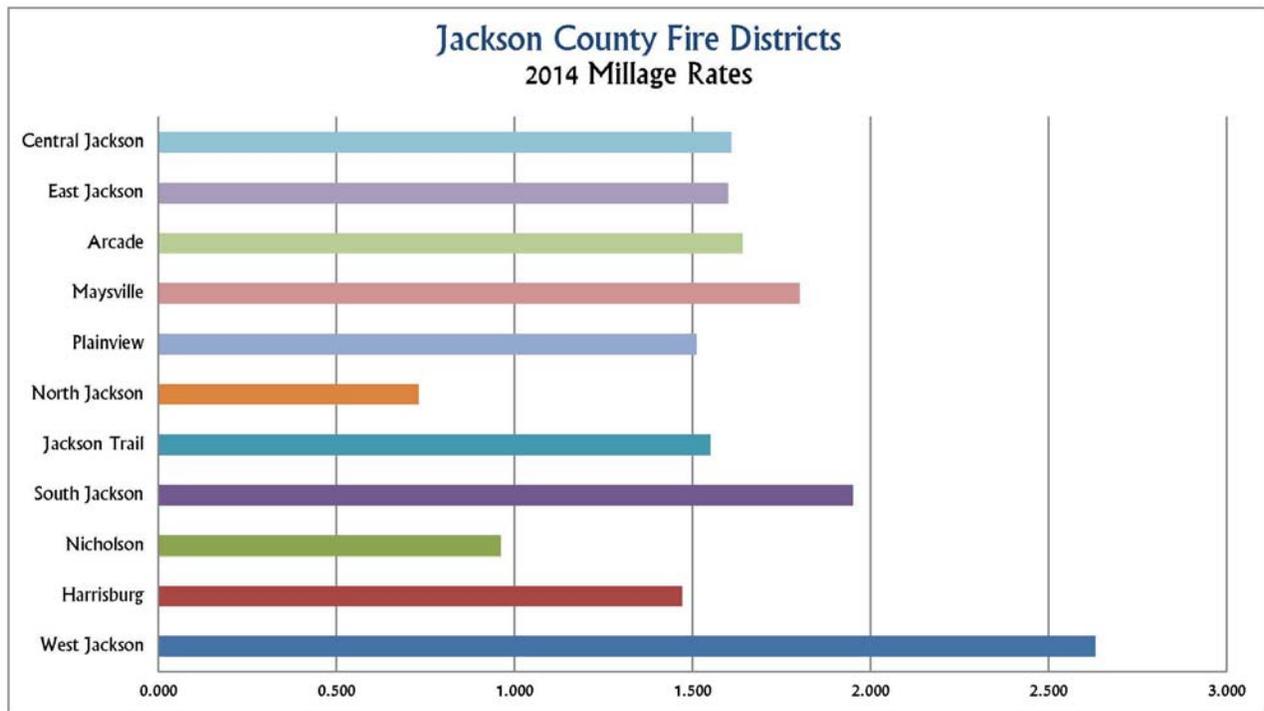
$$150,000 \times 40\% = 60,000 \times 9.76 \text{ mills} = 585,600 / 1000 = \$585.60 \text{ county tax owed}$$



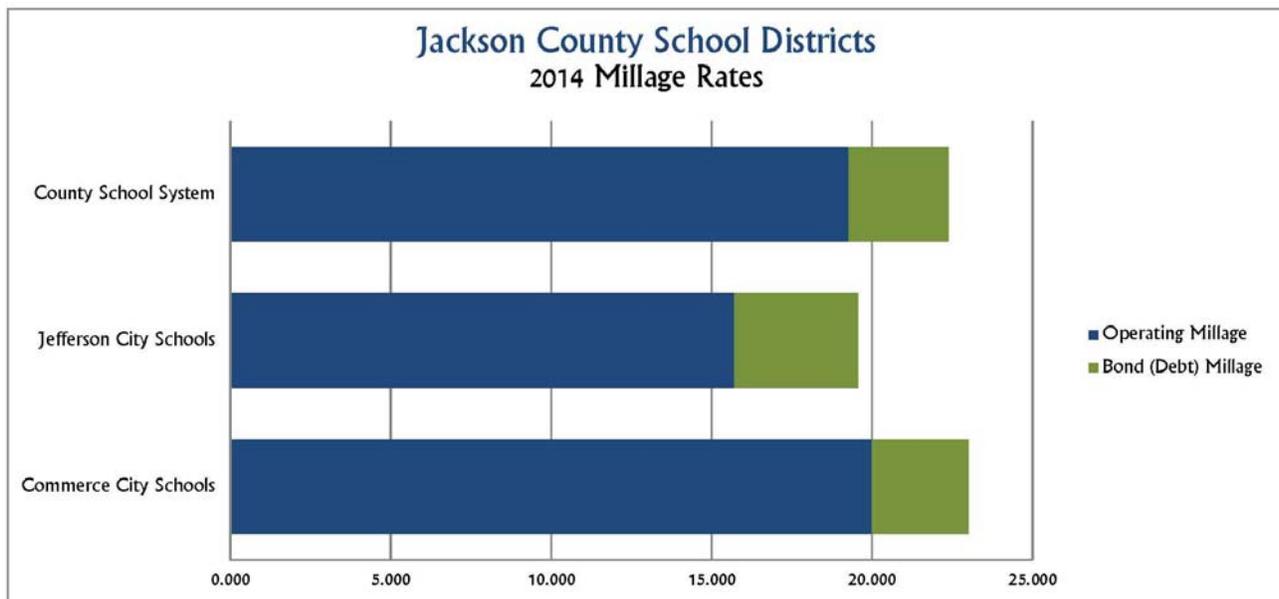
Why is my millage rate lower if I live outside a city limit (unincorporated)?

Insurance companies pay a tax for each and every policy they write in Jackson County. By law, these taxes reduce your property tax millage rate. This tax reduction is known as a "rollback".

If you live inside a city limit, this insurance tax is paid to your city and your city millage rate is reduced. Your county property tax is lower if you do not live inside a city limit because this insurance tax is paid to the county and this reduces your county millage rate.



The Fire Districts Fund consists of primarily one funding source: property taxes (ad valorem revenue). Property tax revenues have decreased significantly over the last several years due to legislative rollbacks, the decline in the real estate market, and the Great Recession. These revenues are affected by taxable values for properties in the local economy. As property values have begun to recover, revenues will increase.



Millage rates are also used by school boards to calculate local school taxes to be collected, based on a derivation of the total property value within school district boundaries.



FINANCIAL REPORTING

Your Property Tax Bill Explained

Property taxes for real and personal property are generally mailed in October and have a normal due date of December 20; however, sometimes bills are delayed in being mailed and then the delinquent date would be the day after the due date stated on your bill. Real property includes tax on land and improvements. Personal property refers to tax on furniture, fixtures, tools, inventory and equipment used in the operation of a business.

All mobile homes must display a current mobile home decal. These annual decals can be obtained in the tax office and are provided upon payment of ad valorem taxes each year. Tax bills for mobile homes are generally mailed in late December and are due by May 1. Mobile home owners that qualify for homestead exemption will receive their decal in the mail between January 2 and May 1. The homesteaded mobile home tax is included on the property tax bill at the end of the year.

2014 Property Tax Statement

Donald T. Elrod
Jackson County Tax Commissioner
67 Athens Street
PO Box 247
Jefferson, GA 30549

MAKE CHECK OR MONEY ORDER PAYABLE TO:
Jackson County Tax Commissioner

Bill No.	Due Date	TOTAL DUE
[REDACTED]	12/30/2014	1,514.03

Map [REDACTED] Payment good through: 02/28/2015
Printed: 02/16/2015

Location: [REDACTED]

After the due date of December 30, interest accrues at the rate of 1% per month. On the 91st day, March 31st, a 10% penalty and a collection cost of \$4.50 or \$7.50 will also apply. Property Returns may be filed in Tax Assessor's Office Jan 2 - Apr 1st to dispute value for next years billing.

IF YOUR TAX BILL IS MARKED "APPEALED" YOU DO HAVE THE OPTION OF PAYING 85% OF THE AMOUNT DUE UNTIL APPEAL IS RESOLVED.

PAY ONLINE AT WWW.JACKSONCOUNTYGATAX.COM

RETURN THIS PORTION WITH PAYMENT
(1% interest per month will be added if not paid by due date)

Donald T. Elrod
Jackson County Tax Commissioner
67 Athens Street
PO Box 247
Jefferson, GA 30549

Phone: (706) 367-6326 Fax: (706) 367-6322

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date	Payment Good Through	Exemptions
78,120	25,000	.1900	103,120	12/30/2014		02/28/2015	

Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
STATE TAX	103,120.00	41,248.00		41,248.00	.100	4,124.80		4,124.80
COUNTY M&O	103,120.00	41,248.00		41,248.00	14.060	579.95		465.26
SALES TAX CREDIT				41,248.00	-2.780	-1,146.67		-1,146.67
SCHOOL M&O	103,120.00	-41,248.00		41,248.00	19.276	795.10		795.10
COUNTY SCHOOL BOND #2	103,120.00	41,248.00		41,248.00	2.700	111.37		111.37
WEST JACKSON FIRE DIST	103,120.00	41,248.00		41,248.00	2.630	108.48		108.48
TOTALS					35.996	1,599.02	-114.67	1,484.35

Each resident of Jackson Co. is eligible for a homestead exemption on the property they own and occupy as their permanent residence on January 1st of the taxable year. You may apply year-round; however, applications must be made by APRIL 1ST of the current tax year to receive credit. There are possibly additional exemptions for those homeowners over the age of 62 and over the age of 65. Applications must be made in the Tax Assessor's Office at 67 Athens St., Jefferson, GA. They may be contacted by telephone at 706-367-6330.

Current Due	1,484.35
Penalty	0.00
Interest	29.68
Other Fees	0.00
Previous Payments	0.00
Back taxes	0.00
TOTAL DUE	1,514.03

Tax Bill Sections

Building Value: The value placed on the building by the Tax Assessor.

Land Value: Value placed on the land by the Tax Assessor.

Fair Market Value: What a knowledgeable buyer would pay for property and a willing seller would accept for the property at an arms-length bonafide sale.

Exemptions: This amount is deducted from the net assessment.

Entity: Where the funds are disbursed once they are collected.

Adjusted Fair Market Value: Your land and building value combined.

Net Assessment: 40% value of the adjusted fair market value.

Taxable Value: The amount after the exemptions are deducted.

Millage Rate: Established rate by entity used to calculate your taxes. See page 19 for details on current millage rates in your district.

*If you have any questions or concerns about your property tax bill or any of the items mentioned above, please contact the Tax Assessor at 706-367-6330.

Where Do My Property Taxes Go?



School Maintenance
& Operations: **58%**

School Bond: **9%**

Board of Commissioners: **27%**

Fire Districts: **5%**

State Tax: **1%**





LOCAL OPTION SALES TAX

L.O.S.T.



CERTIFICATE OF DISTRIBUTION

TO: State Revenue Commissioner

Pursuant to an Act of the Georgia General Assembly, effective January 1, 1980, relating to Local Sales & Use Taxes, the governing authorities for the qualifying municipalities and the county located within the special district coterminous with the boundaries of Jackson County hereby certify that the proceeds of the combination city/county local sales and use tax generated in such district shall be distributed by the State Revenue Commissioner as follows:

City of	<u>Arcade</u>	shall receive	<u>2.97</u>	%
City of	<u>Braselton</u>	shall receive	<u>2.93</u>	%
City of	<u>Commerce</u>	shall receive	<u>10.87</u>	%
City of	<u>Hoschton</u>	shall receive	<u>2.29</u>	%
City of	<u>Jefferson</u>	shall receive	<u>15.67</u>	%
City of	<u>Maysville</u>	shall receive	<u>1.45</u>	%
City of	<u>Nicholson</u>	shall receive	<u>2.82</u>	%
City of	<u>Pendergrass</u>	shall receive	<u>0.70</u>	%
City of	<u>Talmo</u>	shall receive	<u>0.30</u>	%
County of	<u>Jackson</u>	shall receive	<u>60.00</u>	%

This certificate shall continue in effect until such time as a new certificate shall be executed as provided in said Act. Effective on January 1, 2013 through December 31, 2022.

By executing this schedule the county and cities, acting through their respective officers, represent that all municipalities lying wholly or partly in the tax jurisdiction have been given an opportunity to show that they are 'qualified municipalities,' as that term is used in the Act, and that all municipalities listed herein as recipients are 'qualified' and so may receive distribution from the proceeds of the tax.

Executed on behalf of the governing authorities of the qualifying municipalities representing not less than a majority of the aggregate population of all qualifying municipalities located within the special district and the governing authority of the county, this 20th day of August 2012.

[Signature]
MAYOR OF THE CITY OF Arcade

[Signature]
MAYOR OF THE CITY OF Braselton

[Signature]
MAYOR OF THE CITY OF Commerce

[Signature]
MAYOR OF THE CITY OF Hoschton

[Signature]
MAYOR OF THE CITY OF Jefferson

[Signature]
MAYOR OF THE CITY OF Maysville

[Signature]
MAYOR OF THE CITY OF Nicholson

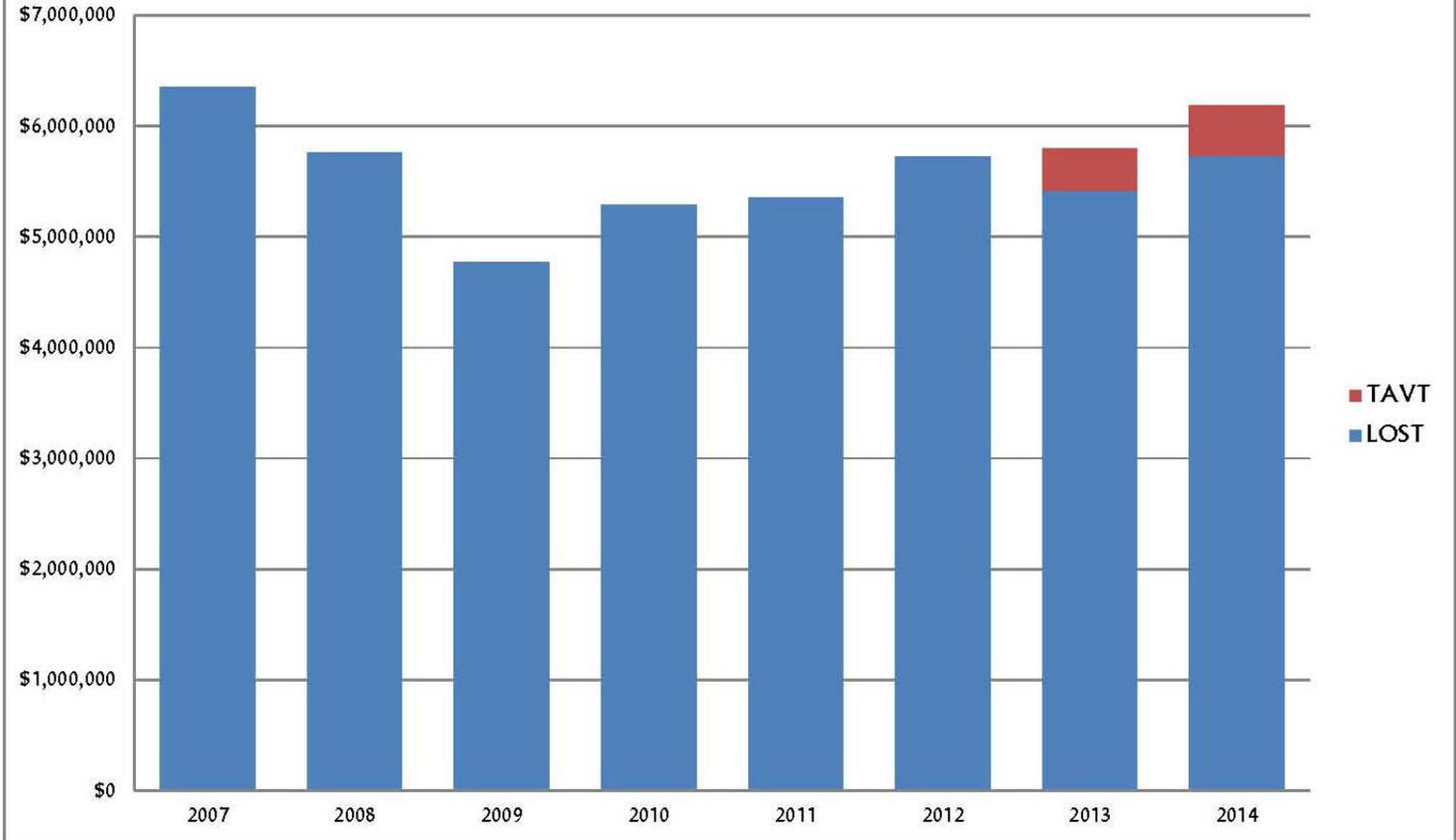
[Signature]
MAYOR OF THE CITY OF Pendergrass

[Signature]
MAYOR OF THE CITY OF Talmo

[Signature]
CHAIRMAN BOARD OF COMMISSIONERS OF

Jackson COUNTY

Local Option Sales Tax



Jackson County receives sales tax revenue for each dollar of goods sold in the county.

Local Option Sales Tax (L.O.S.T.) is 1 cent on the dollar and is used by the county in the General Fund.

Title Ad Valorem Tax (TAVT) Motor vehicles purchased on or after March 1, 2013 and titled in the state of Georgia are exempt from sales and use tax and annual ad valorem tax, also known as the “birthday tax”. These taxes are replaced by a one-time tax that is imposed on the fair market value of the vehicle called the title ad valorem tax fee. The fair market value is the taxable base of the motor vehicle. The manner in which fair market value is determined depends on whether the motor vehicle is new or used.

From the Georgia Department of Revenue [website](#).



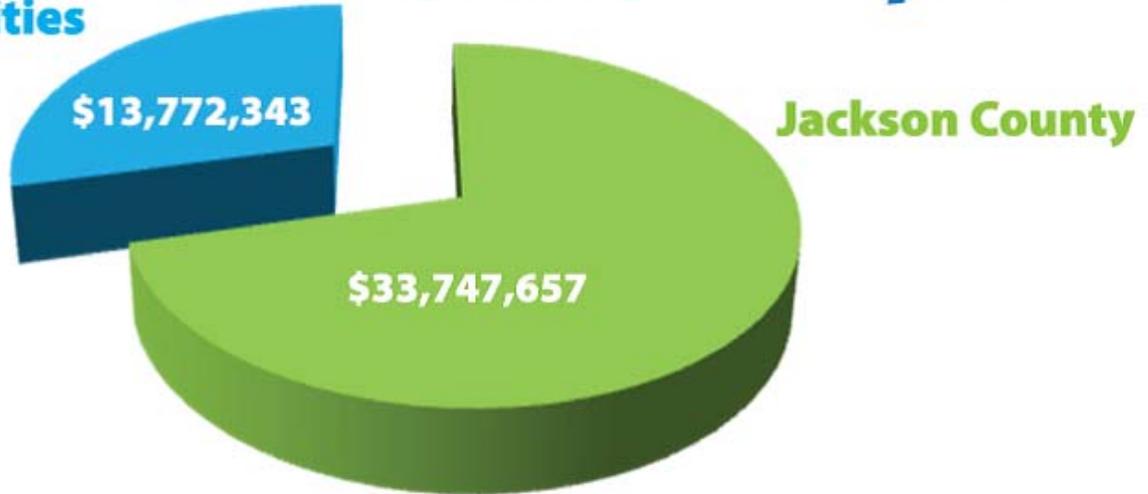
SPECIAL PURPOSE LOCAL OPTION SALES

Jackson County SPLOST V

Approved on November 2, 2010

\$47,520,000

Municipalities



Jackson County Funds

- Jail Debt Reduction - \$23,747,657
- Satellite EMS Facilities - \$1,200,000
- Roads, Streets, and Bridges - \$6,800,000
- Parks and Recreation - \$2,000,000

Municipal Funds

- Arcade (*Public Safety Complex, Roads, Park and Recreation*) - \$1,250,654
- Braselton (*Roads, Parks and Recreation*) - \$1,126,690
- Commerce (*Roads, Water and Sewer, Parks and Recreation*) - \$4,067,380
- Hoschton (*Roads, Water and Sewer, Parks and Recreation*) - \$932,481
- Jefferson (*Public Safety Improvements, Roads, Water and Sewer, Parks and Recreation*) - \$4,067,380
- Maysville (*Buildings, Roads, Water and Sewer, Parks and Recreation*) - \$431,117
- Nicholson (*Library, Crossroads School, Roads, Water and Sewer, Parks and Recreation*) - \$1,147,351
- Pendergrass (*Library, Roads, Parks and Recreation*) - \$371,890
- Talmo (*Library/Administration, Road, Public Safety, Parks and Recreation*) - \$377,400

SPLOST revenues are accounted for separately and can only be used for capital projects and debt service, all of which are approved by a voter referendum. SPLOST revenue cannot be used for operating expenses.

Jackson County
SPLOST Programs
as of 12-31-2014

Approved Projects	Amount County Budgeted for project from SPLOST V funds	Amount Spent to date from SPLOST V funds	Amount Remaining from Budget
County Debt Service	\$23,747,657	\$7,569,800	\$16,177,857
Satellite EMS Facilities	\$1,200,000	\$114,207	\$1,085,793
Parks & Recreation Projects	\$2,000,000	\$684,649	\$1,315,351
Roads & Bridges Projects	\$6,800,000	\$3,604,254	\$3,195,746
Total	\$33,747,657	\$11,972,911	\$21,774,746

42 out of 72 months collected

Projected Revenue	\$39,363,460
% Above Budget	16.6%



The county's approved SPLOST programs include Parks & Recreation projects. The county plans to renovate Center Park off of Highway 441 using SPLOST funds. The top left photo shows a conference center facility which has been updated and renovated to be used for small parties, wedding receptions, civic group meetings, etc. The bottom left photo shows the ballpark stand which has also been updated. Also included at the park is a covered pavilion. The park is expected to be open to the public later this year. To inquire about renting for Center Park, please contact the JCPR staff at 706-367-6350.

Glossary

Adopted Budget— the result of a formal process by which the government approves a budget.

Budget— a plan of financial operation using an estimate of proposed expenditures for a given period of time (a fiscal year) and an estimate of proposed revenue to finance the expenditures.

Constituent— all the people in an area who are entitled to vote in an election.

Debt— the money owed by a particular party.

Debt Service— the money that is required for a particular time period to cover the repayment of interest and principal on a debt.

Expenditure— government purchases which can be financed by revenue and/or government borrowing.

Fees— payment made in exchange for services.

Fiscal year— a period used for calculating annual (yearly) financial statements.

Fund— a sum of money saved or made available for a particular purpose.

Grant— a sum of money given by an organization for a particular purpose.

Great Recession— the sharp decline in economic activity, officially lasting from December 2007 to June 2009 and generally acknowledged to be the most devastating global economic crisis since the Great Depression.

Municipalities— cities or towns that have corporate status and local government.

Operating Budget— a detailed projection of all estimated income and expenses based on forecasted sales revenue during a given period of time; a combination of known expenses, expected future costs, and forecasted income over the course of a year.

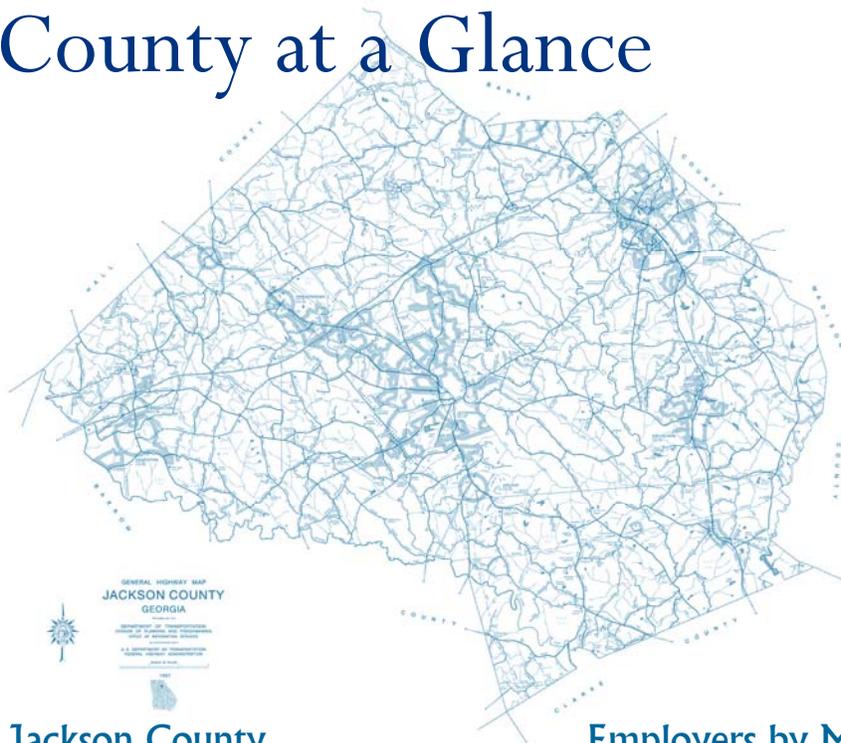
Pension— a fixed sum to be paid regularly to a person, typically following retirement from service.

Referendum— a general vote by the constituents on a single political question that has been referred to them for a direct decision.

Revenue— the financial resources other than from interfund transfers and debt issue proceeds.

Subsidies— a sum of money granted by the government to assist an industry so that the price of the commodity or service may remain low or competitive.

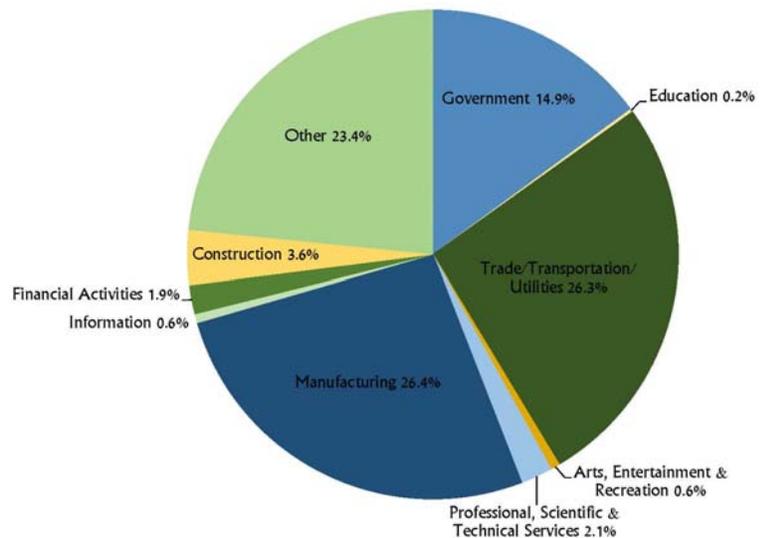
Jackson County at a Glance



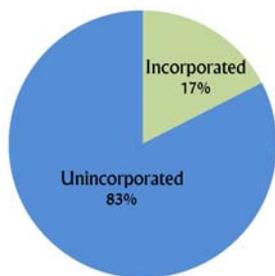
About Jackson County

Miles of Paved Roads.....403
 Building Permits Issued.....1617
 Number of Parks.....8
 Number of Bridges.....128
 Total Square Miles.....342.4

Employers by Major Industry



Land Area



Demographics

	Jackson County	Georgia
Population	61,870	10,097,343
Homeownership Rate	77.1%	65.1%
Median Household Income	\$53,179	\$49,179
Unemployment	5.6%	6.3%

Top 5 Employers in 2014

- Wayne Farms LLC 1100
- Carter's/Oshkosh 1000
- Jackson County BOE 991
- Bed Bath & Beyond 900
- Kubota Industrial Equipment Corp 700
- TD Automotive Compressor Georgia LLC 650

<http://www.bls.gov/web/laus/laumstrk.htm>



Prepared by:
Jackson County
Finance Department

Produced:
Spring 2015

**Questions about this
document?**

Contact the Finance
Department at 706.367.6313
67 Athens St • Jefferson, GA
www.jacksoncountygov.org