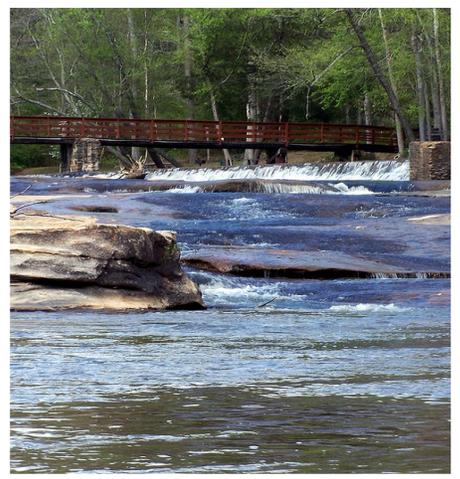


# Jackson County, GA

## Budget in Brief

Fiscal Year  
2016





The Shields-Ethridge Heritage Farm is a 152-acre historical museum in Jackson County. It is unusual exist in their original location. The mission of the Shields-Ethridge farm is "To provide and operate uses historic preservation to increase awareness and understanding of Georgia's agriculture and agriculturally productive. Today the farm complex is open to the public and offers guided tours by and interactive mobile app.



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to find such a collection of intact historic buildings that an educational and interpretive outdoor museum that natural history. Since 1799, the farm has remained appointment or self-guided walking tours using a map



# 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 2016. 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 of 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



## The History of Jackson County, Georgia,

Settlement in Jackson County began in 1784 with a small group of Revolutionary War Veterans and other pioneers. First permanent communities were on Sandy Creek at Groaning Rock, Yamacutah (Commerce), Hurricane Shoals, and in 1786 on the Middle Oconee River near the Tallassee 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 63,360.

Jackson County was named for James Jackson, Revolutionary War patriot and statesman. The county originally covered 1,800 square miles. Jackson County can boast of being the original home of the University of Georgia, as the site was chosen on county land and classes began before Clarke County was officially created. From 1801 until 1914, portions of the county were taken to form parts of present day Clarke, Oconee, Madison, Gwinnett, Hall, Walton, Banks, and Barrow counties. Jackson County presently spans just over 342 square miles.

By 1801, the settlement at Hurricane Shoals included homes, a church, a grist mill, a small iron foundry, and the first school in Jackson 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 the 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.



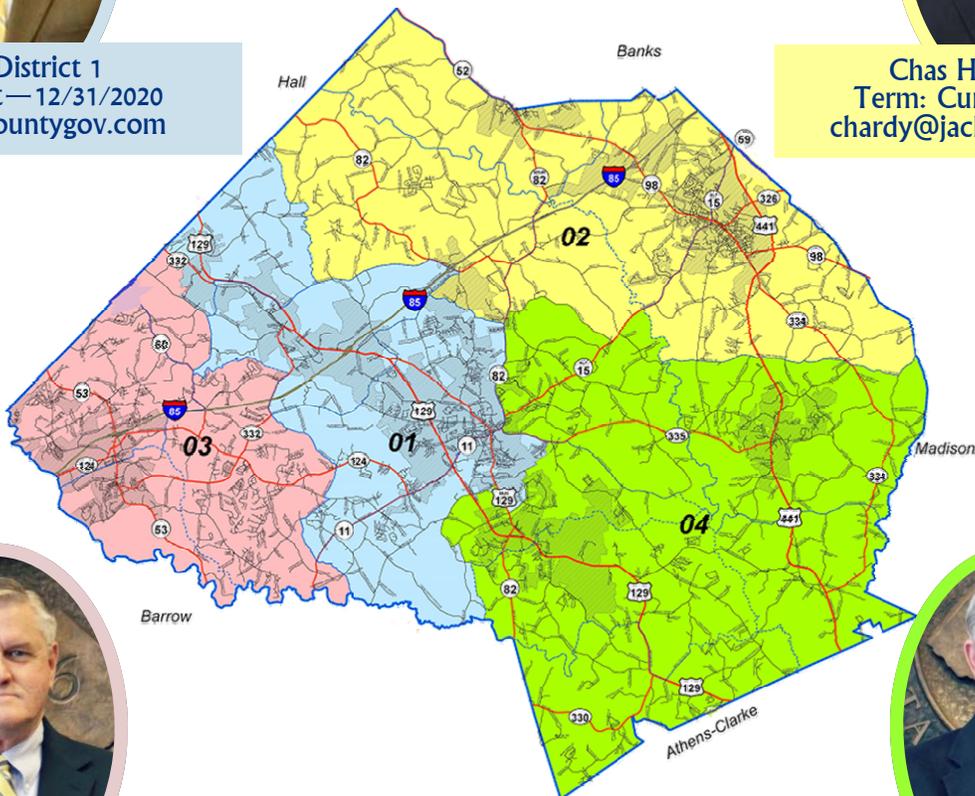
**Tom Crow, Chairman**  
Term: Current—12/31/2020  
tcrow@jacksoncountygov.com



**Chas Hardy, District 2**  
Term: Current—12/31/2020  
chardy@jacksoncountygov.com



**Jim Hix, District 1**  
Term: Current—12/31/2020  
jhix@jacksoncountygov.com

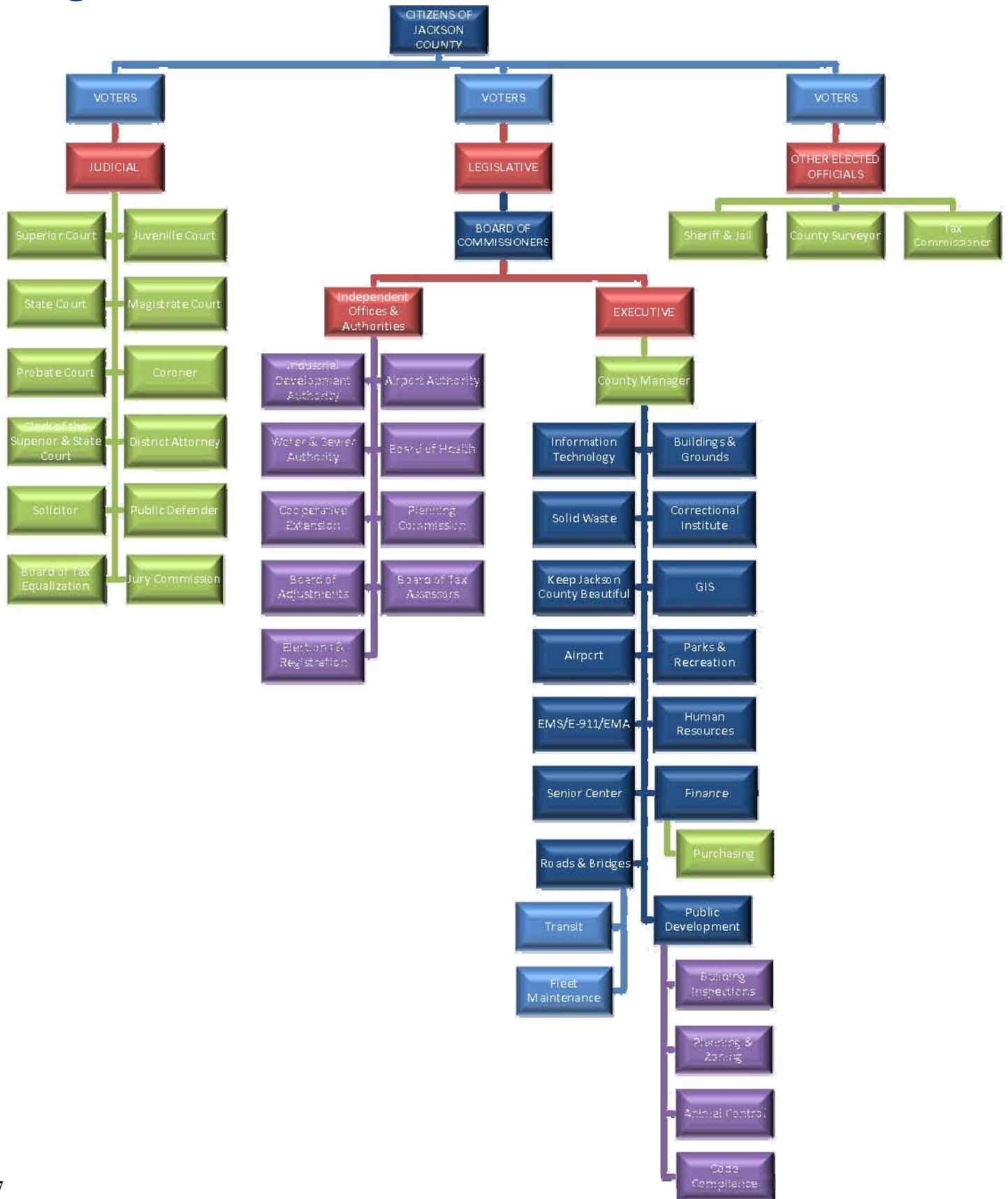


**Ralph Richardson, Jr. District 3**  
Term: 1/1/2015 - 12/31/2018  
rrichardson@jacksoncountygov.com



**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:

### GIS (Geographic Information Systems)

The Jackson County G.I.S. Department exists both as an internal support department for County and other local government agencies as well as an open repository for citizens and private business to view and acquire data on the property and infrastructure of Jackson County, Georgia.

Mapping of land records for the property appraisal department, addressing for the 911 system, infrastructure for all departments, and planning documents such as zoning and land use for Public Development and the cities of Jackson County are the primary activities of the department. Much of the data the department prepares may be viewed online at Qpublic or internally within Arcserver of the Jackson County website.

The G.I.S. department was formed in 2007 and currently consists of two full time employees and one part time employee. The G.I.S. department regularly partners with the University of North Georgia (UNG) for various projects that benefit both the citizens of Jackson County and provide valuable experience for the students at the University.

### Parks and Recreation

The Parks and Recreation delivers a variety of services to citizens of all ages in Jackson County. The department is responsible for over 350 acres of park land including athletic facilities, passive parks, playgrounds, and other recreation areas. The youth sports program has over 3,000 participants annually that play a variety of sports to enhance their physical and mental well-being. Adults can participate in many active programs including softball, as well as other opportunities such as tennis or walking one of the several trails located at various parks. Parks and Recreation also provides an economic boost to the local economy by hosting various tournaments throughout the year, which brings thousands of visitors to Jackson County.

The department has been the recipient of voter approved SPLOST funding since 1993 and has used these funds to build the park system in Jackson County. These include Sell's Mill, West Jackson Park, Hoschton Park, East Jackson Park, and Lamar Murphy Park. SPLOST has also helped renovate and add facilities to Hurricane Shoals Park, provide new offices and program areas at Gordon Street, provide equipment necessary to maintain the parks & facilities, and other smaller projects throughout Jackson County. In 2016, SPLOST 6 was approved with 2.5 million dollars for Parks and Recreation which will help build a new park on Highway 124 and provide renovation funds for existing parks.

Jackson County Parks and Recreation full time staff has over 125 year's experience serving the public. The department has been named Georgia Recreation and Park Association Agency of the year 6 times during the past 12 years including 2015, as well as winning several other State and District awards during that time span. In 2016, JCPR 12 & under girls were crowned GRPA District and State Champions in basketball.

JCPR mission statement is "serving the citizens of Jackson County with pride and compassion in providing clean safe parks and programs" Please visit [www.jacksonrec.com](http://www.jacksonrec.com) for information on programs, facilities, and events.

## Other County Departments and Offices

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



- Property Appraisal
- Roads Department
- Correctional Institute
- ...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>

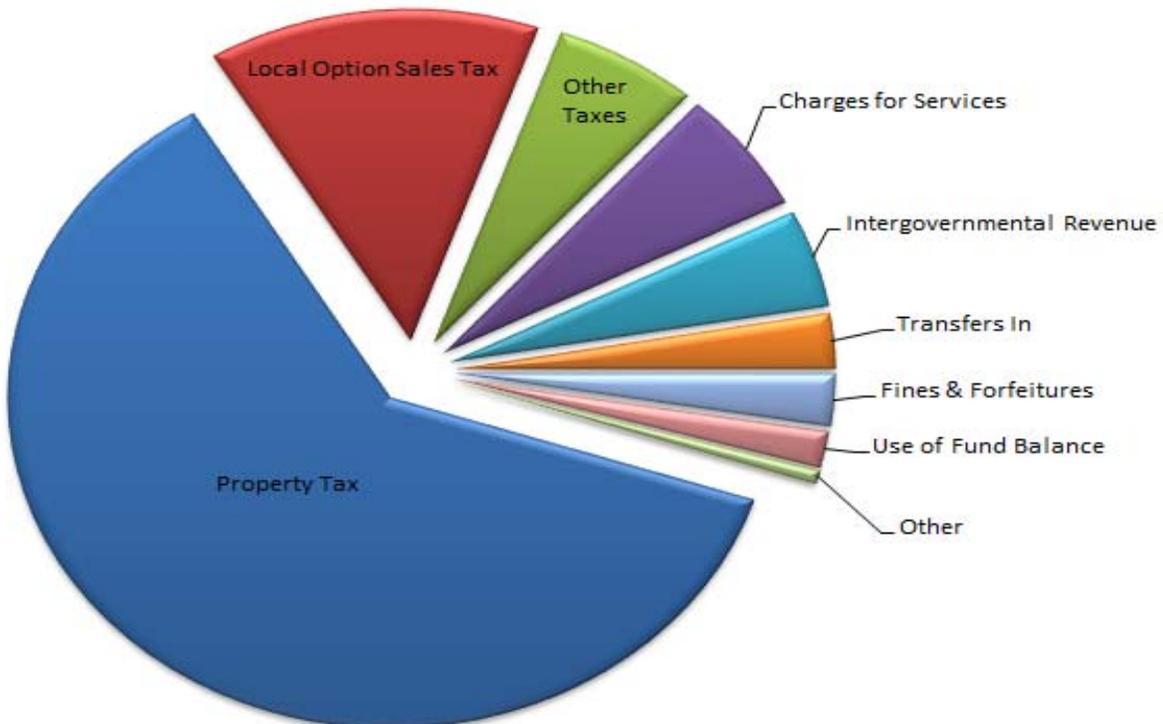


## The General Fund

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 2016 is \$39,836,845.

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 19.

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.



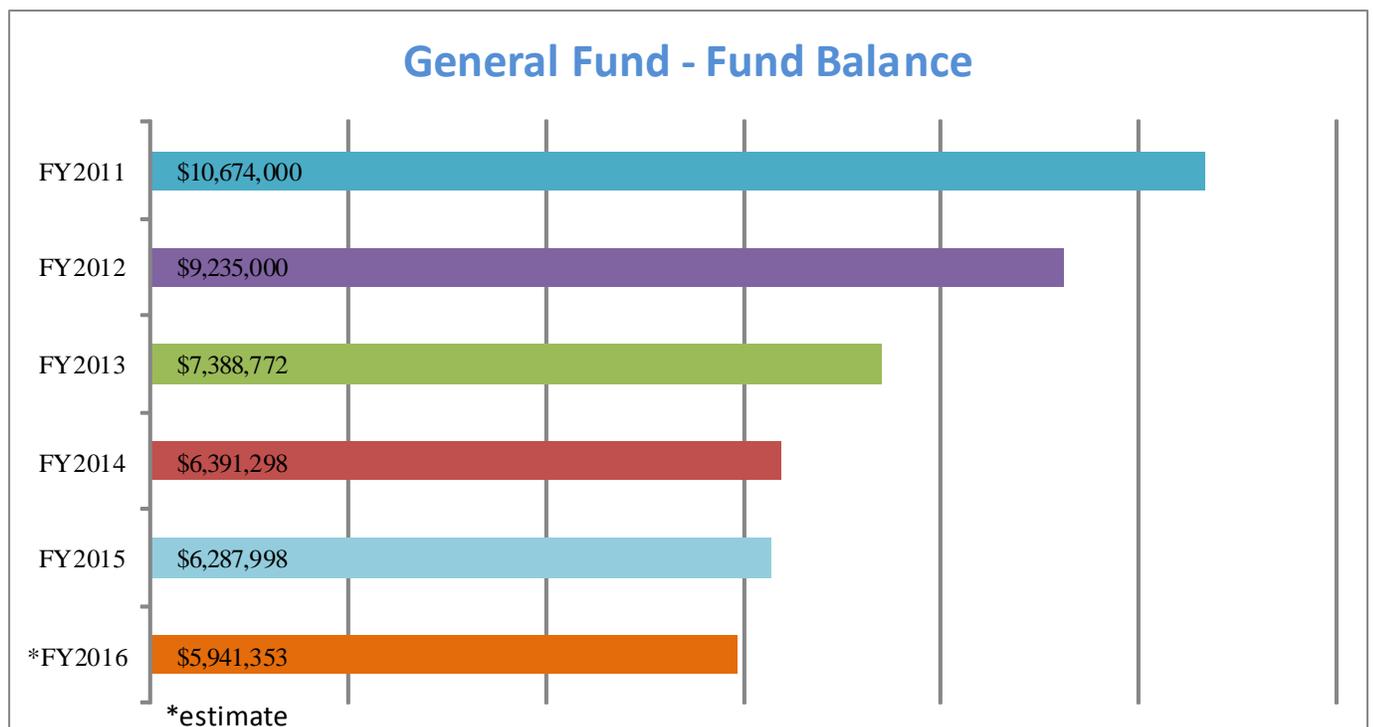
## 2016 Sources of Revenue - General Government Fund

Property Tax	\$24.4 million	61.4%
Local Option Sales Tax	\$5.6 million	14.0%
Other Taxes	\$2.4 million	6.1%
Charges for Services	\$2.4 million	6.0%
Intergovernmental Revenue	\$1.9 million	4.8%
Fines & Forfeitures	\$1.1 million	2.7%
Transfers in	\$1.0 million	2.5%
Use of Prior Year Fund Balance	\$0.69 million	1.8%
Other Revenues	\$0.29 million	0.7%
<b>Total</b>	<b>\$39,836,845</b>	<b>100%</b>

## 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:

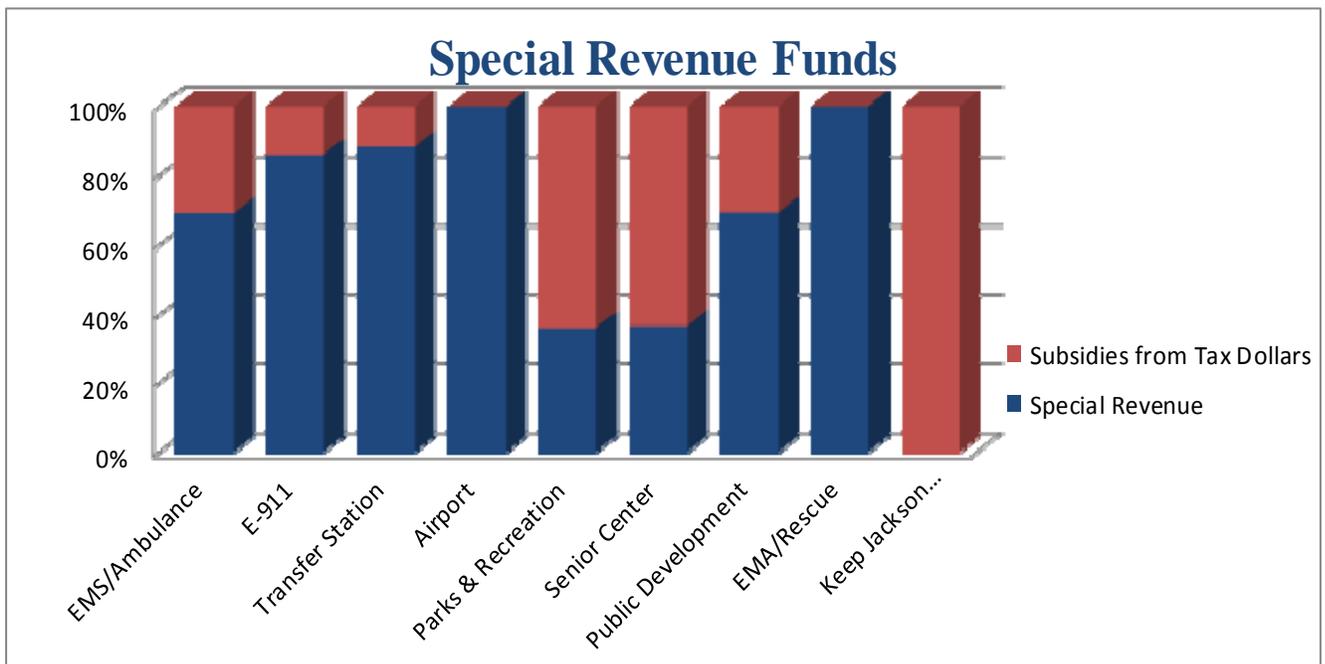




## Sources of Revenue

### 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



### Keep Jackson County Beautiful

KJCB is concerned with 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 100 Landfill 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.

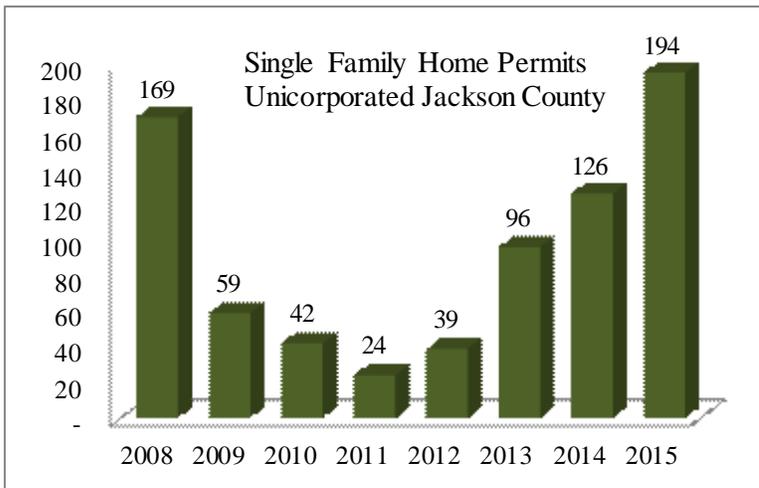
### Parks & Recreation

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 single family home building permits issued by the Public Development Department over the past eight 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.

## 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, and 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.

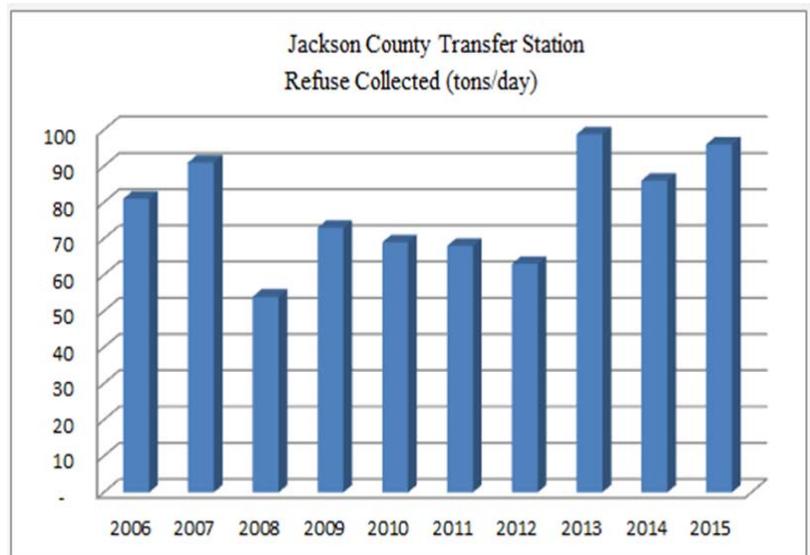
## Airport Authority

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.

## 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.



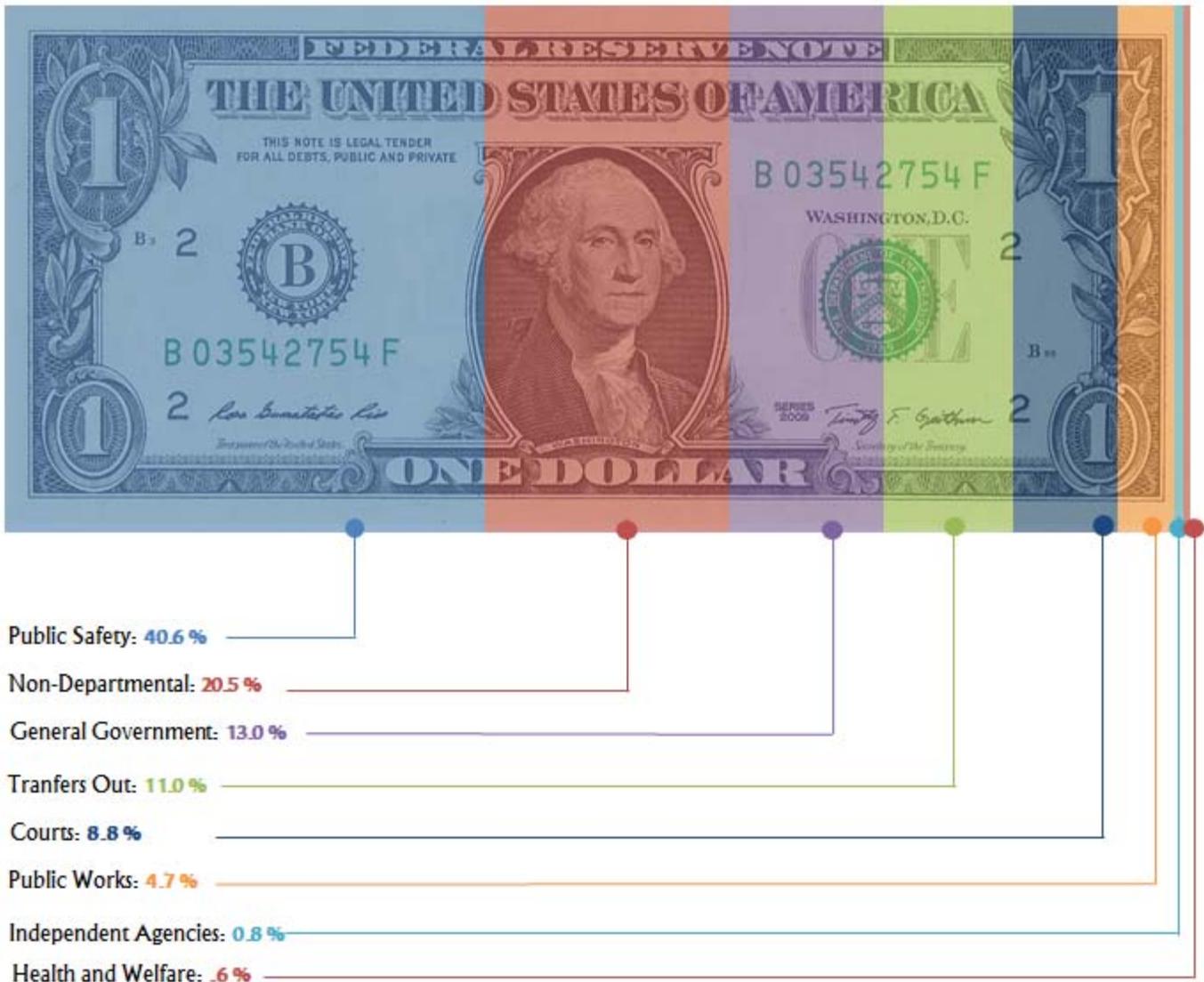


## Expenditures

How does the county government spend 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.

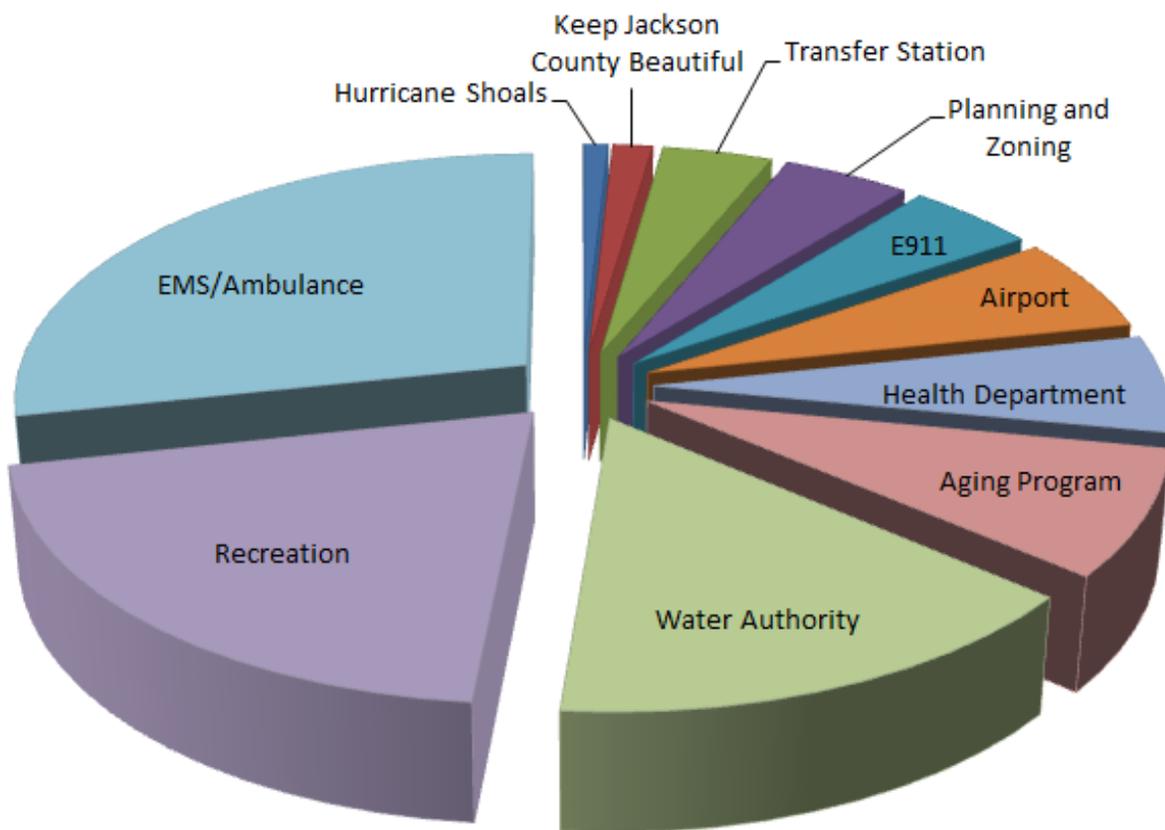
## Where Do My County Tax Dollars Go?



## 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.



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



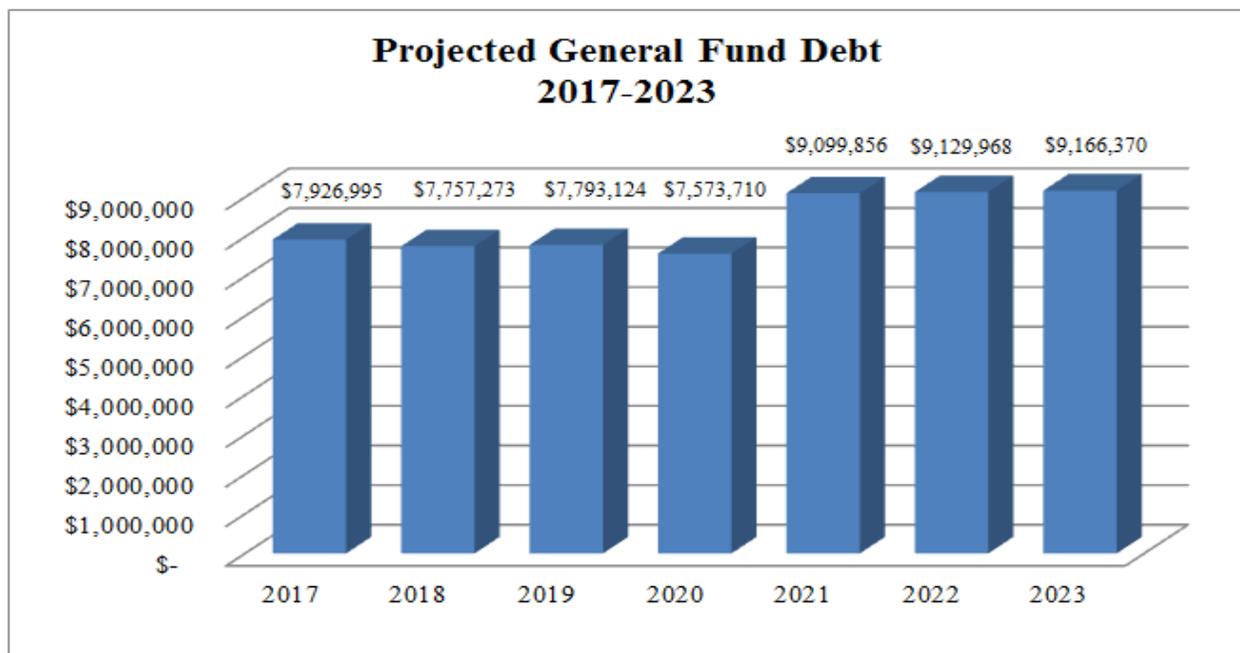


## Debt Service

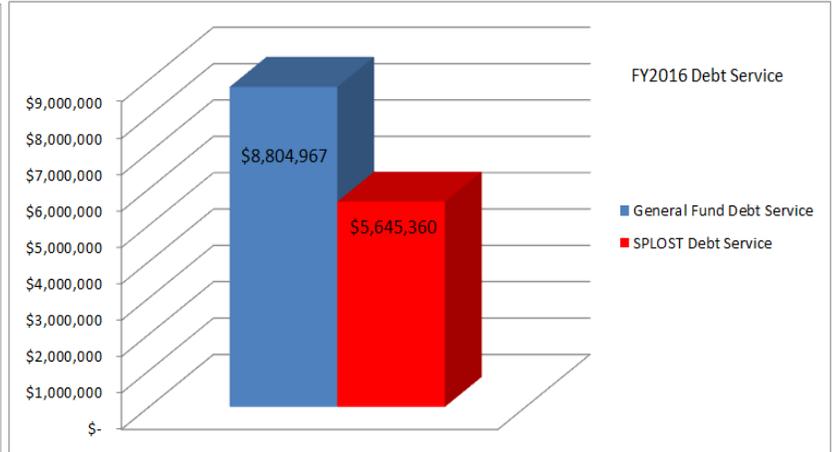
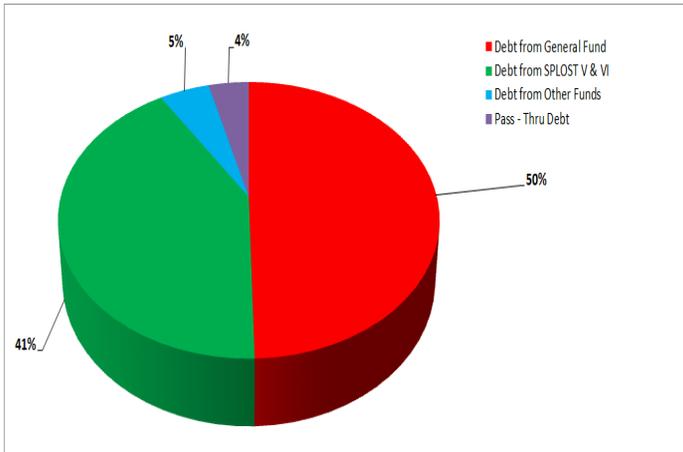
Debt Service is the amount paid on a loan in principal and interest, over a period of time.

### Debt in Local Government

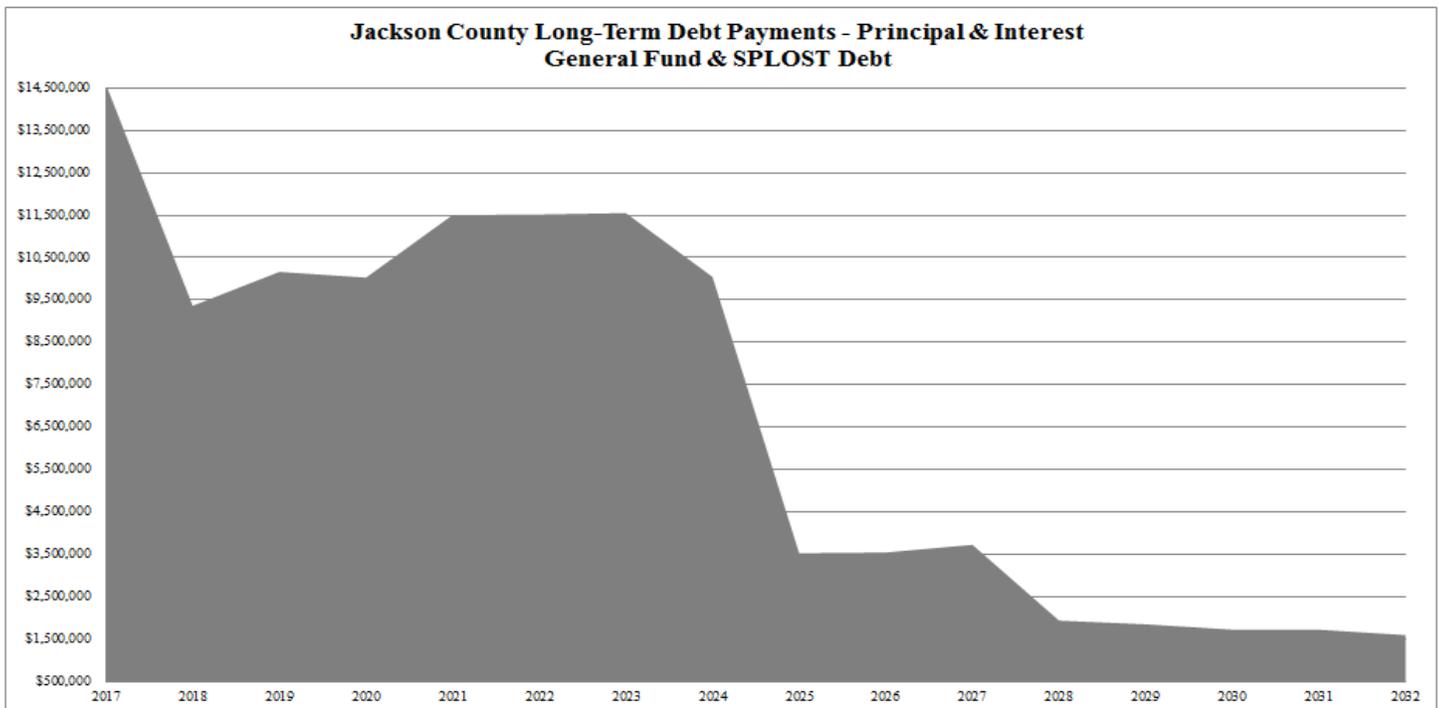
The fiscal health of many local governments has been severely strained by the prolonged economic slowdown following the recent Great Recession, even after the official end of the recession in 2009. A broader definition of government debt may consider all government liabilities, including future pension 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 fluctuate slightly from 2017-2021 before increasing over 2021-2023. 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 a bond refunding for 2016.



The chart on the left shows the percentage of debt by each fund. In Fiscal Year 2016, Jackson County will spend \$14,479,027 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.



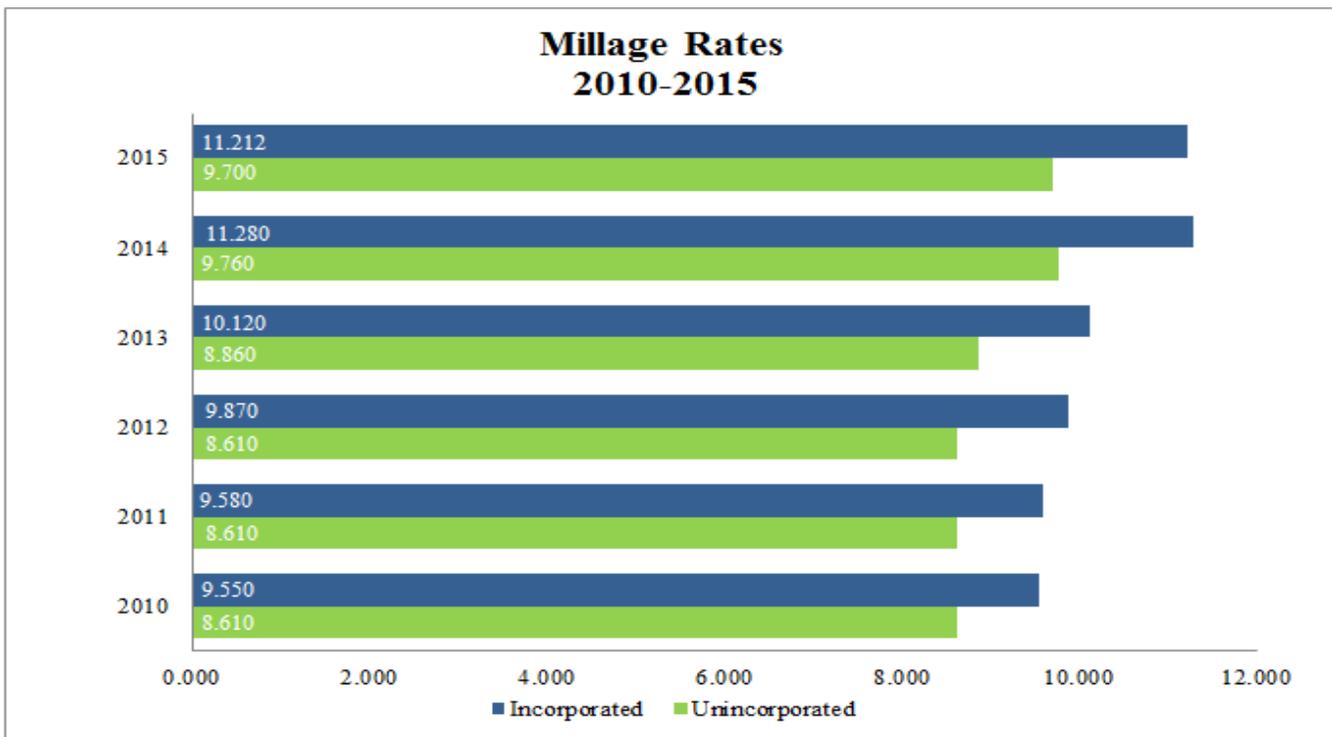
## Millage Rates

### 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:

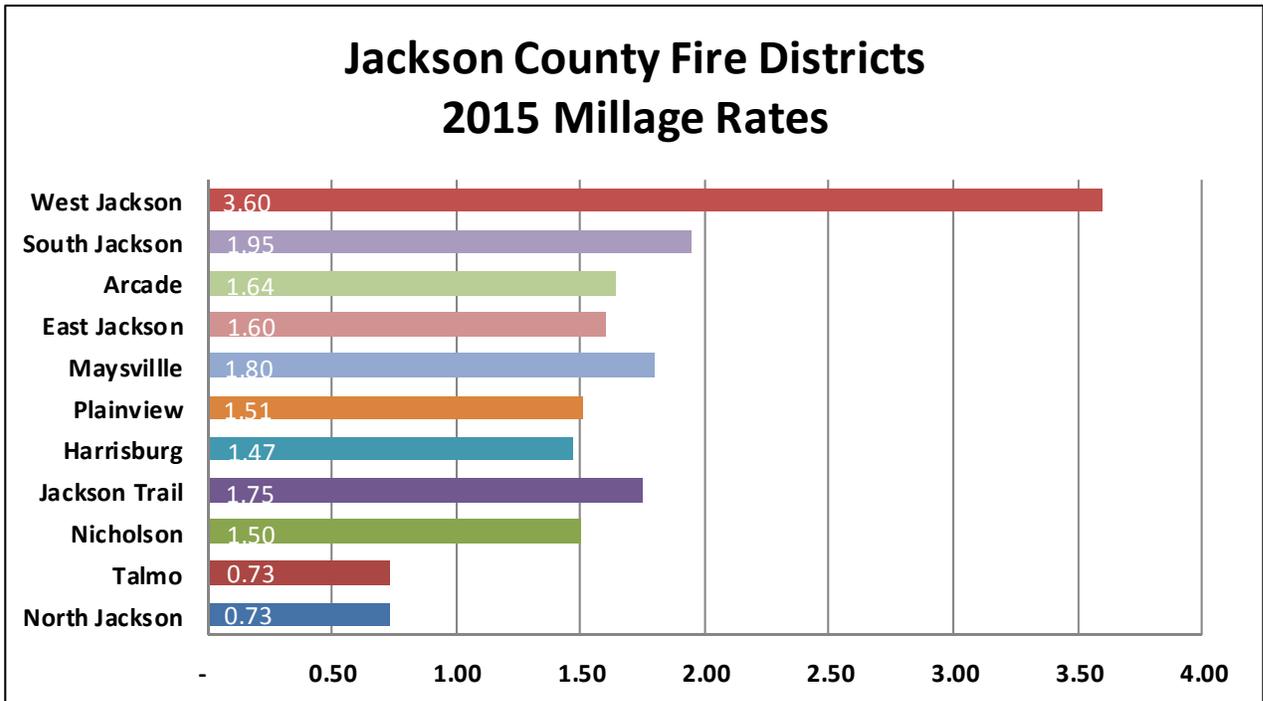
$$150,000 \times 40\% = 60,000 \times 9.70 \text{ mills} = 582,000 / 1000 = \$582.00 \text{ county tax owed}$$



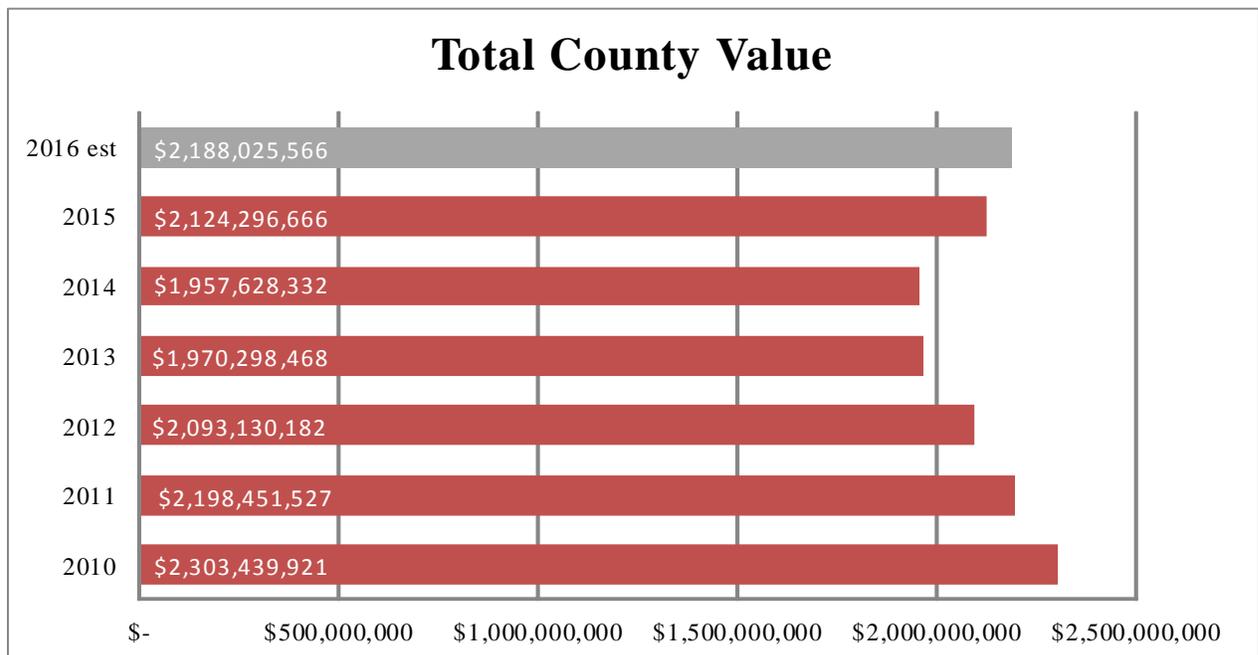
### Why is my millage rate lower if I live outside a city limit (unincorporated)?

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. The graph below depicts the assessed value of all property in Jackson County.



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 February and are due by April 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.

**2015 Property Tax Statement**  
 Candace L. Taylor  
 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.** [REDACTED] **Due Date** 01/20/2016 **TOTAL DUE** 2,924.36  
 Map: [REDACTED] Payment good through: 05/31/2016  
 Location: [REDACTED] Printed: 05/25/2016

After the due date of January 20, interest accrues at the rate of 1% per month. On the 31st day, April 21st, a 10% penalty and a collection cost of \$4.58 or \$7.48 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)

Candace L. Taylor  
 Jackson County Tax Commissioner  
 67 Athens Street  
 PO Box 247  
 Jefferson, GA 30549

Tax Payer: [REDACTED]  
 Map Code: [REDACTED] REAL  
 Description: [REDACTED]  
 Location: [REDACTED]  
 Bill No: [REDACTED]  
 District: [REDACTED]

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

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date	Payment Good Through	Exemptions
149,881	25,000	.6600	174,881	01/20/2016		05/31/2016	ST

Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
STATE TAX	174,881.00	69,952.00	2,000.00	67,952.00	.069	3.46		3.40
COUNTY M&O	174,881.00	69,952.00	2,000.00	67,952.00	03.600	944.53		761.74
SALES TAX CREDIT				67,952.00	-2.690		-182.79	
CITY OF JEFFERSON	174,881.00	69,952.00		69,952.00	5.174	641.74		432.85
Jefferson Sales Tax Credit				69,952.00	-2.969		-309.09	
JEFFERSON CITY SCHOOL	174,881.00	69,952.00		69,952.00	15.028	1,091.88		1,061.88
JEFF CITY SCH BOND	174,881.00	69,952.00		69,952.00	3.844	268.91		269.97
<b>TOTALS</b>					<b>36.898</b>	<b>2,924.36</b>	<b>-391.88</b>	<b>2,558.84</b>

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 15th 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	2,558.84
Penalty	295.88
Interest	102.26
Other Fees	7.51
Previous Payments	0.00
Back taxes	0.00
<b>TOTAL DUE</b>	<b>2,924.36</b>

Printed: 05/25/2016

### 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.

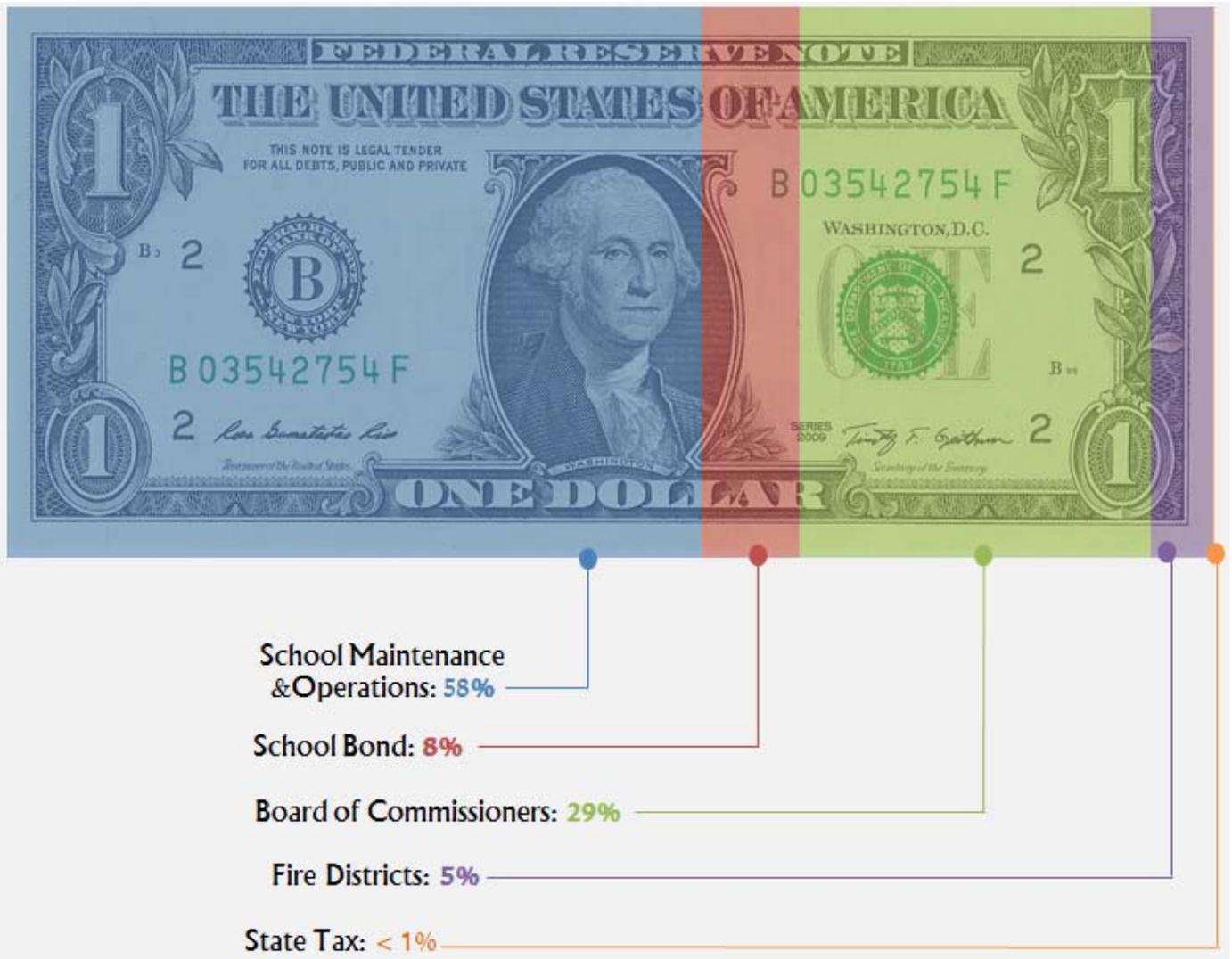
**Net Assessment:** 40% value of the adjusted fair market value.

**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.

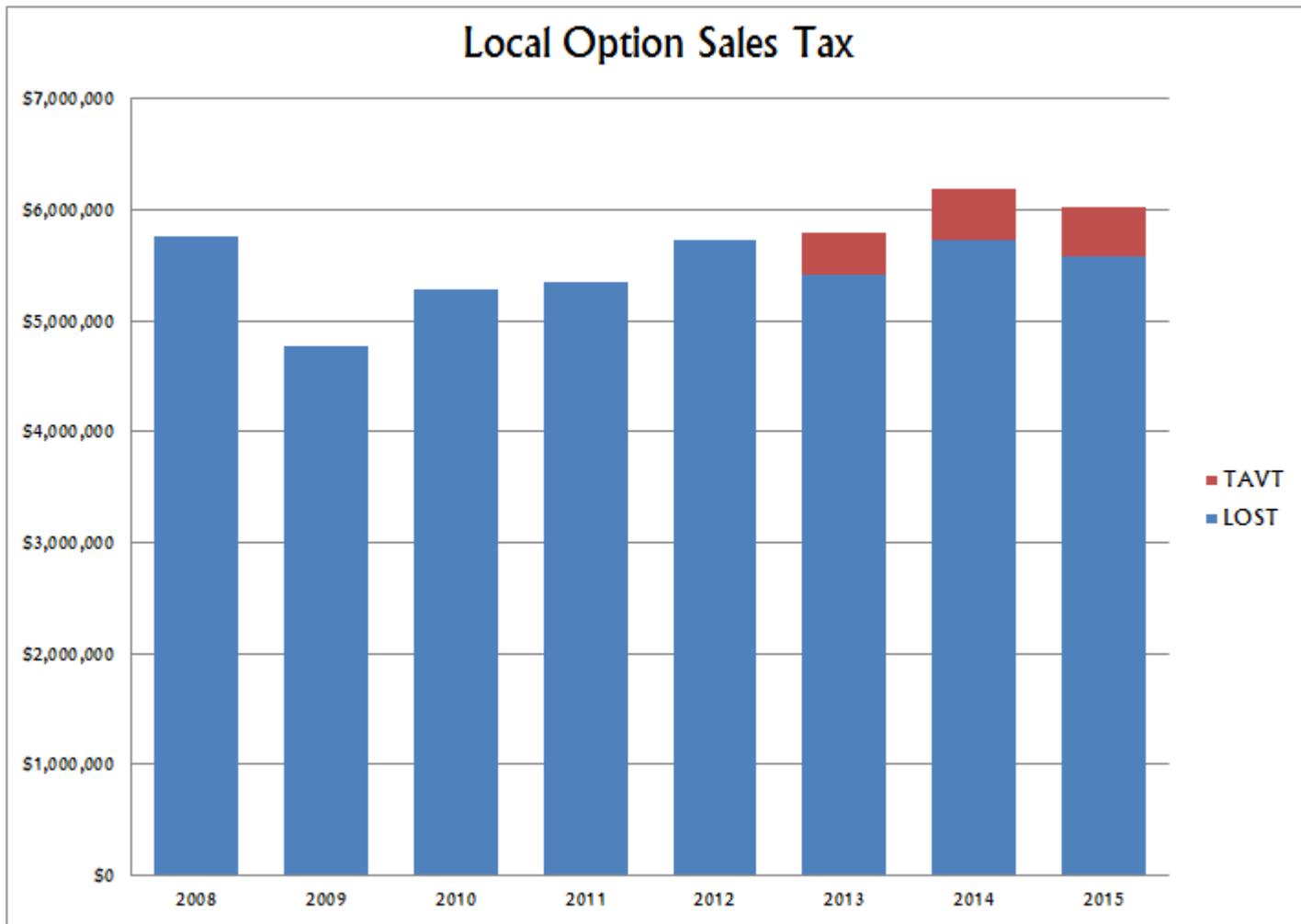
\*If you have any questions or concerns about your property tax bill or any of the items mentioned above, please contact the Tax Assessor at 706-367-6330.

# Where Do My Property Taxes Go?





# FINANCIAL REPORTING



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.

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

# Jackson County SPLOST V

Approved on November 2, 2010

## \$47,520,000

**Municipalities**



**Jackson County**

### 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.

## 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.

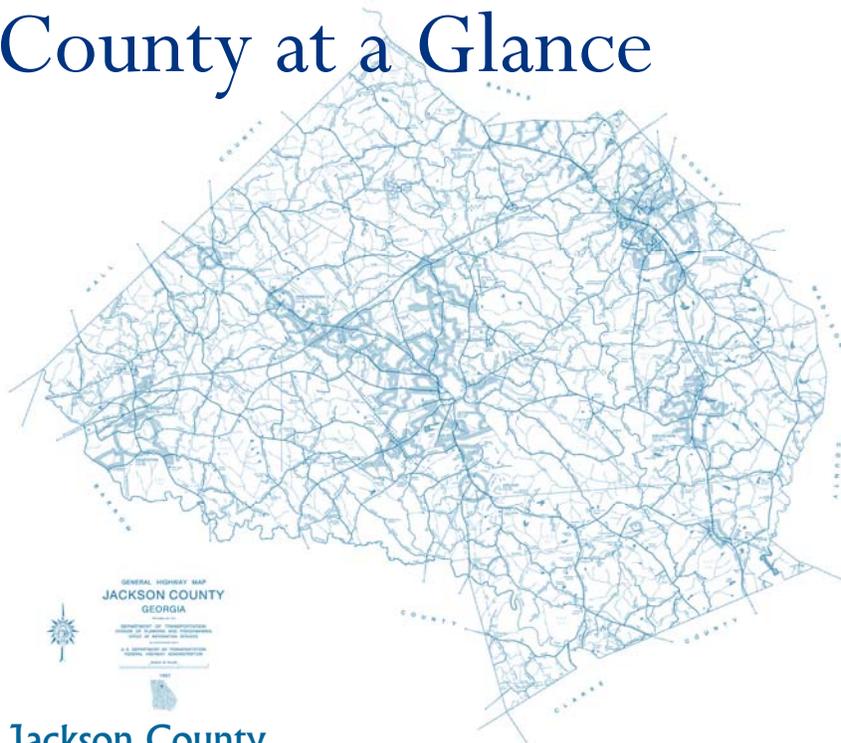
**Operating Budget**— a detailed projection of all estimated income and expenses based on forecasted sales revenue during a given period of time; a combination of known expenses, expected future costs, and forecasted income over the course of a year.

**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.

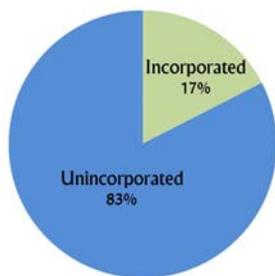
# Jackson County at a Glance



## About Jackson County

Miles of Paved Roads.....517  
 Building Permits Issued.....1,617  
 Number of Parks.....8  
 Number of Bridges.....128  
 Total Square Miles.....342.4

## Land Area



## Demographics

	Jackson County	Georgia
Population	63,360	10,214,860
Median Household Income	\$52,857	\$49,342
Unemployment	4.9%	5.9%

## Top 5 Employers in 2015

Carter's/Oshkosh 1,200  
 Wayne Farms LLC 1,100  
 Bed Bath & Beyond 1,055  
 Jackson County BOE 991  
 TD Automotive Compressor Georgia LLC 650

<http://www.jacksonalliance.com>

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





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**Questions about this  
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