Robyn A. Crittenden
State Revenue Commissioner

State of Georgia
Georgia Department of Revenue
Local Government Services Division
Digest Section
4125 Welcome All Road SW
Atlanta GA 30349-1824
(404) 724-7000

Charles A. Nazerian
Director

September 9, 2022

MR BRIAN S JACKSON
JONES COUNTY TAX COMMISSIONER
P O BOX 417
GRAY GA 31032-0417

Ref #: 202225297633592

Dear Mr. Jackson:

The 2022 County Ad Valorem Tax Digest, received by this Department as required by law, has been found to be in proper form and accompanied by all necessary documents, therefore, my Order authorizing the use of the Tax Digest for the collection of 2022 Ad Valorem taxes is enclosed.

On August 1, 2023, or within 30 days after the date the state auditor furnishes the ratios established pursuant to O.C.G.A. section 48-5-274(b)(8), whichever comes later, the overall average assessment ratio will be determined for your county. If this ratio deviates substantially from the proper assessment ratio, there shall be assessed against the county governing authority additional state tax in an amount equal to the difference between the amount the state's levy would have produced if the digest had been at the proper assessment ratio and the actual amount this digest produces for collection purposes.

Your Digest and Commission Voucher will soon be mailed to you by the Local Government Services Division.

Yours very truly,

Robyn A. Crittenden

Robyn A. Crittenden
State Revenue Commissioner

Enc. Order Regarding 2022 County Tax Digest

Copy to
MS. MARY F. WATTS, Chairman, Board of Tax Assessors
MR. CHRIS WEIDNER, Chairman, Board of County Commissioners

**TO:**
**TAX COMMISSIONER**
**CHAIRMAN, BOARD OF TAX ASSESSORS**
**CHAIRMAN, BOARD OF COUNTY COMMISSIONERS**

## ORDER REGARDING 2022 COUNTY TAX DIGEST

WHEREAS the Commissioner of Revenue, State of Georgia, is charged with the duty of examining the tax digests of the counties filed in his office (O.C.G.A. Sec. 48-5-342); and

WHEREAS the JONES County digest for 2022 was submitted by the Tax Commissioner of JONES County on September 9, 2022, and

WHEREAS the Commissioner has determined that the JONES County digest is in proper form, that the property therein that is under appeal is within the limits of O.C.G.A. Sec. 48-5-304, and that the digest has been accompanied by all documents, lists, and certifications required by law; now therefore

IT IS HEREBY ORDERED that the county digest of JONES County is hereby authorized to be used for the collection of 2022 taxes.

This the 9th day of September, 2022.

Robyn A. Crittenden

Robyn A. Crittenden
Revenue Commissioner

# JONES COUNTY BOARD OF COMMISSIONERS

# FISCAL YEAR 2022 - 2023 MILLAGE RATE

**Chris Weidner, Chairman**
**Sam Kitchens, District 1 Commissioner/Vice Chairman**
**John Wood, District 2 Commissioner**
**Wendy Vaughn, District 3 Commissioner**
**Daylon Martin, District 4 Commissioner**

**Adopted August 30, 2022**

# RESOLUTION FOR MILLAGE RATE

**WHEREAS**, the Jones County Board of Commissioners of Jones County, Georgia, has reviewed the Fiscal Year 2022 - 2023 revenues needed from taxes set forth as described in said tax levy;

**WHEREAS**, the gross millage rate of **20.632** for Jones County, Georgia, with a roll back of **3.013** mills for the local option sales tax for the incorporated; the gross millage rate of **20.632** for Jones County, Georgia with a roll back of **3.013** for the local option sales tax and a roll back of **1.447** mills for the insurance premium tax for the unincorporated area of Jones County, Georgia and the remainder insurance premium tax will be used for Fire Protection in the unincorporated area of Jones County, Georgia; and

**THEREFORE BE IT RESOLVED** that the millage rate for 2022-2023 for Jones County will be: **UNINCORPORATED AREA – 16.172; INCORPORATED AREA – 17.619; SPECIAL SERVICE TAX DISTRICT – River North – 1.156 mills.**

**Adopted: August 30, 2022**

**Chris Weidner, Chairman**

**Sam Kitchens, District 1 Commissioner/Vice-Chairman**

**John Wood, District 2 Commissioner**

**Wendy Vaughn, District 3 Commissioner**

**Daylon Martin, District 4 Commissioner**

**ATTEST**

# RESOLUTION FOR BUDGET ADOPTION

**WHEREAS**, the County Administrator of Jones County has prepared and submitted to the Governing Authority a millage rate computation based on a proposed budget for the year beginning September 1, 2022 and ending August 31, 2023, adopted on August 30, 2022;

**WHEREAS**, the Board of Commissioners, through prudent financial management, has compiled a liquid fund balance totaling approximately 8 months of expenditures; and

**WHEREAS**, the Board now desires to set a formal policy of retaining 4 months of expenditures for a "rainy day" and designating the remaining liquid fund balance for capital projects; and

**WHEREAS**, based on the FY21 audited financials, there is currently $6,696,024 of liquid fund balance available for capital projects; and

**WHEREAS**, the Board hereby directs the County Administrator and Finance Director to develop policies to govern the expenditure of these funds and to present those policies to the Board for adoption; and

**WHEREAS,** the proposed fiscal year 2023 budget is attached as exhibit A and includes:

The following specific expenditures are authorized by this budget resolution and are included in the attached budget document. Additionally, funding for any items specified in the FY22 budget resolution that have not yet been completed is included in the FY23 budget with the exception of the purchase of 2 trucks for the Public Works department. Funding for any other special requests must be approved by the Board of Commissioners. The General Fund budget includes a Contingency line item of **$1,648,870.00** that the Board hereby authorizes to be spent on the projects detailed below. The Water Fund budget includes a contingency of **$344,500** that the Board hereby authorizes to be used for the purchases detailed below.

| Department | Request Description | Amount | Notes |
|---|---|---|---|
| Administration | Time Clock System | $ 50,210 | Eliminates manual entry of time; $2,395/clock + $21,200 for license + $16,640 for install; 6 locations. |
| Animal Services | Tempered Glass Doors for Dog Kennels | $ 18,148 | Reduction of anxiety, noise, and spread of disease; easier to clean. |
| Building Maintenance | Liberty Park Bridge Repair | $ 4,278 | Replace rotten wood on bridge and steps; install safety barrier at ravine. |
| Building Maintenance | Additional Maintenance Position | $ 31,200 | Additional work for Parks & Rec, Public Works and Fire in recent years. |

| Department | Request Description | Amount | Notes |
|---|---|---|---|
| Commissioners | COLA and Merit Pay Increases | $ 400,000 | 2% COLA; 2% Merit |
| Elections | Carts for Election Equipment | $ 2,100 | 10 Needed in Addition to Current Supply |
| EMA/Fire | Full Time Staffing | $ 602,333 | 9 FT Personnel; 24/7/365; 1 per shift @ 3 stations. |
| EMA/Fire | Painting of Fire Station | $ 16,000 | Station 5, 3 or 6 |
| IT | Additional Funding for New Position | $ 15,280 | Previously Approved $35,100. |
| IT | New Probate Server | $ 13,149 | Current server is end of life. |
| IT | New Public Works Server | $ 8,196 | Current server is end of life. |
| Parks and Rec | Scoreboard Repair and Replacement | $ 50,000 | Less than 20% are working now |
| Parks and Rec | Mowers | $ 33,000 | Currently only have 2 mowers working; 3 @ $11,000/ea.; 2 for Parks and Rec; One for Jonesco |
| Parks and Rec | Aeration for Greens | $ 14,000 | For Outside Contractor to Perform Work 4 Times Per Year |
| Parks and Rec | Bunker Rake for Jonesco | $ 20,372 | Currently do not have a bunker rake |
| Parks and Rec | John Deere 2500E for Jonesco | $ 62,180 | Tee Mower |
| Parks and Rec | Sod for Jonesco | $ 10,000 | Needed to fill in dead spots |
| Parks and Rec | Additional Overtime | $ 25,000 | Maintain existing OT levels with current staff; in lieu of adding additional staff. |

| Department | Request Description | Amount | Notes |
|---|---|---|---|
| Probate Court | Change Position to Chief Clerk of Probate Court | $ 6,628 | Additional pay + FICA |
| Public Works/Parks and Rec | Fuel Pump Control System | $ 69,137 | Current PW unit failing and obsolete; no parts available; Add system @ Jonesco and Morris Bank Complex |
| Sheriff's Office | Deputy, Jailer and Dispatcher Pay | $ 439,777 | For recruitment and retention. |
| Sheriff's Office | Building Maintenance | $ 36,000 | Funding for unplanned equipment replacement (ex. HVAC) |
| Tax Assessor | Increase Pay for Board of Assessors | $ 5,500 | Increase to $125/meeting; currently $75/meeting. |
| Water | Hydrant Replacements | $ 35,000 | 10 Hydrant Replacements @ $3,500/ea. |
| Water | Hydro Vac Trailer | $ 72,500 | For Sewer |
| Water | Lift Station Repairs | $ 64,000 | Needed Repairs to 8 Lift Stations |
| Water | Replacement Parts for Plants and Lift Stations | $ 78,000 | Needed to keep in stock to expedite repairs |
| Water | Office Renovations | $ 20,000 | Materials only; utilize in-house staff for most labor. |
| Water | Flow Meter Replacements | $ 35,000 | 8 Replacements; Calibrate remaining. |
| Water | EPA Lead and Copper Study | $ 40,000 | Required by new EPA rules; $21K for study; $19K for field work. |
| General Fund | Restricted Reserve for Capital Projects | $ 6,696,024 | Liquid fund balance over 4 months to be restricted/designated for capital projects; this amount is FY21 audit amount minus 4 months for reserves. |

**THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Jones County, Georgia, that the following budgets listed as exhibit A and attached hereto and made a part thereof for the year beginning September 1, 2022 and ending August 31, 2023, is approved this date.

**Adopted: August 30, 2022 at 6:00 P.M. in a call meeting.**

**Chris Weidner, Chairman**

**Sam Kitchens, District 1 Commissioner/Vice-Chairman**

**John Wood, District 2 Commissioner**

**Wendy Vaughn, District 3 Commissioner**

**Daylon Martin, District 4 Commissioner**

**ATTEST**

# JONES COUNTY FY2023 BUDGET

| | 2023 |
|---|---|
| **GENERAL FUND REVENUES** | |
| Taxes | 18,517,208 |
| Business License/Permit Fees | 243,750 |
| Intergovernmental Revenue | 1,400,707 |
| Charges for Services | 1,146,720 |
| Fines and Forfeitures | 360,500 |
| Interest Revenues | 200 |
| Contributions & Donations | 11,000 |
| Miscellaneous | 1,686,766 |
| Other Financing Sources | 107,920 |
| **TOTAL GENERAL FUND REVENUES** | **23,474,771** |

| | |
|---|---|
| **GENERAL FUND EXPENDITURES** | |
| **General Government** | |
| Governing Body | 191,511 |
| Chief Executive | 684,876 |
| Clerk-Administration | 6,450 |
| Elections | 160,326 |
| Purchasing | 65,633 |
| Law | 71,071 |
| Data Processing | 217,754 |
| Tax Commissioner | 559,274 |
| Tax Assessor | 460,615 |
| Board of Equalization | 10,422 |
| Risk Management | 310,059 |
| General Government Buildings & Plant | 546,015 |
| Records Management | 1,312 |
| General Administration Fees | 3,526,346 |
| **Total General Government** | **6,811,664** |
| **Judicial** | |
| Superior Court | 720,524 |
| District Attorney | 159,376 |
| Magistrate Court | 244,786 |
| Probate Court | 364,704 |
| Probate Court Procecutor | 48,382 |
| Juvenile Court | 93,181 |
| Operation Early Intervention | 64,100 |
| Grand Jury | 0 |
| Public Defender | 115,402 |
| **Total Judicial** | **1,810,455** |
| **Public Safety** | |
| Law Enforcement & Jail Operations | 6,166,436 |
| Drug & Alcohol Awareness | 48,727 |
| Adult Probation & Parole | 0 |
| Fire Departments | 61,200 |
| Ambulance Service Center | 0 |
| Coroner/Medicals Examiner | 65,143 |
| E-911-County Funding | 145,621 |
| Animal Control | 293,295 |
| Emergency Management | 513,794 |
| EMA Communication Tower | 3,000 |
| **Total Public Safety** | **7,297,216** |

| | 2023 |
|---|---|
| **Public Works** | |
| Administration | 3,741,418 |
| Sanitary Administration | 331,467 |
| DNR Code Enforcement | 87,421 |
| Solid Waste Collection | 259,500 |
| Recycle Centers | 371,561 |
| Post Closure Care | 86,780 |
| Public Education-Keep Jones Co. Beautiful | 40,393 |
| Maintenance & Shop | 190,188 |
| **Total Public Works** | **5,108,728** |
| **Health and Welfare** | |
| Public Health Administration | 23,639 |
| Intergovernmental Welfare Pay | 50,000 |
| Senior Citizen Center (Old) | 1,400 |
| Senior Citizen Center | 43,031 |
| 5311 Transportation | 167,048 |
| **Total Health & Welfare** | **285,118** |
| **Cultural and Recreational** | |
| Recreation Centers | 679,374 |
| Haddock Community Park | 5,950 |
| Central Complex | 160,626 |
| Old Mattie Wells | 13,000 |
| South Complex | 70,400 |
| Concessions | 7,500 |
| Gym Government Center | 10,550 |
| Sport Facilities - Golf | 566,489 |
| Restoration Fund | 7,950 |
| Liberty Park | 10,800 |
| Library Administration | 191,921 |
| **Total Culture and Recreation** | **1,724,560** |
| **Development** | |
| Agricultural Resources | 67,482 |
| Planning & Zoning | 212,423 |
| Economic Development | 157,125 |
| **Total Development** | **437,030** |
| **DEBT SERVICE** | **0** |
| **TOTAL GENERAL FUND EXPENDITURES** | **23,474,771** |

| **SPECIAL REVENUE FUNDS** | **Revenues** | **Expenses** |
|---|---|---|
| Law Library | 19,851 | 19,851 |
| Drug Education Fund | 92,999 | 92,999 |
| Confiscation Fund | 54,961 | 54,961 |
| Jail Fund | 42,922 | 42,922 |
| Emergency 911 Fund | 790,644 | 790,644 |
| Juvenile Cost & Fees Fund | 11,891 | 11,891 |

| **ENTERPRISE FUNDS** | **Revenues** | **Expenses** |
|---|---|---|
| Water & Sewer | 4,135,265 | 4,135,265 |

| **REVENUE BOND** | **Revenues** | **Expenses** |
|---|---|---|
| PFA | 278,800 | 278,800 |

| **CAPITAL PROJECT FUNDS** | **Revenues** | **Expenses** |
|---|---|---|
| Jones County General Obligation Sales Tax Bond | 0 | 1,585,456 |
| Chip Grant | 0 | 0 |
| 2021 SPLOST Fund | 5,085,571 | 5,085,571 |
| 2015 SPLOST Fund | 2,143,975 | 2,149,975 |
| OneGeorgia | 500,000 | 500,000 |
| American Rescue Plan (ARP) Act of 2021 | 5,534,452.00 | 5,534,452.00 |
| Health Department | 500,000 | 500,000 |

| **RIVER NORTH SPECIAL SERVICE TAX DISTRICT** | **Revenues** | **Expenses** |
|---|---|---|
| 270 River North | 76,156 | 76,156 |

| **AGENCY FUNDS** | **REVENUES** | **EXPENSES** |
|---|---|---|
| District Attorney | 82,200 | 82,200 |