Frank O'Connell
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
August 30, 2023

Jonathan K. Assery
Director

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

Ref #: 202324297659773

Dear Mr. Jackson:

The 2023 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 2023 Ad Valorem taxes is enclosed.

On August 1, 2024, 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,

Frank M. O'Connell

Frank O'Connell
State Revenue Commissioner

Enc. Order Regarding 2023 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 2023 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 2023 was submitted by the Tax Commissioner of JONES County on August 30, 2023, 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 2023 taxes.

This the 30th day of August, 2023.

Frank M. O'Connell

Frank O'Connell
Revenue Commissioner

JONES COUNTY BOARD OF COMMISSIONERS

FISCAL YEAR 2023 - 2024 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 24, 2023

RESOLUTION FOR BUDGET

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, 2023, and ending August 31, 2024, adopted on August 24, 2023.

WHEREAS, the proposed fiscal year 2024 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. Funding for special requests approved in the FY22 and FY23 budgets that are not yet completed is also included in the attached budget document. Funding for any other special requests must be approved by the Board of Commissioners. The General Fund budget includes a Contingency line item of **$2,023,334.60** that the Board has approved for various capital projects. The Water Fund budget includes a Contingency amount of **$239,267.50** that the Board has approved to be used for special requests, unforeseen expenses, or in any manner the Board sees fit. (See next pages for detail)

Department	Item	Amount	Notes	Funding Source Information
4-H	2 Summer Interns	$ 2,153	One Agriculture; One 4-H; $10/hr, 20 hours/week	General Fund Contingency
Animal Services	1 Additional Full Time Employee	$ 35,826	Increasing Calls; Free Director Up to Focus on Operations; Better After Hours Coverage	General Fund Contingency
Animal Services	Cat Towers	$ 14,143	Minimize Airborne Pathogens; separate litter box space; reduced stress for animals.	General Fund Contingency
Animal Services	Convert PT Position to FT	$ 8,005	Currently have 3 PT slots; very high turnover for PT positions; $13/hr x 572 Add'l Hours + FICA	General Fund Contingency
Building Maintenance	Refurbish Carol's Park Gazebo	$ 7,188	Replace cedar shake shingles; scrape, prime and paint gazebo.	General Fund Contingency
Building Maintenance	Clean Gym/EMA Roof	$ 5,865	Clean membrane roof.	General Fund Contingency
EMA/Fire	New Roof - Station 6	$ 22,000	Metal Price; Shingle Would Be Approximately $4K Less	General Fund Contingency
Parks and Recreation	Restructure Admin Assistant Position > Operations Manager	$ 8,320		General Fund Contingency
Parks and Recreation	Pave Handicap Parking @ Inclusive Playgrounds	$ 10,000	Required at new Mattie Wells and Liberty Park Inclusive Playgrounds; 2 spaces - $5K per site.	21 SPLOST - Mattie Wells/General Fund Contingency
Parks and Recreation	Playground Improvements at Haddock Park	$ 75,000	Based on citizen requests.	21 SPLOST - District Projects
Parks and Recreation	Rebuild Concession Stand, Score Tower and Trophy Board Roofs	$ 11,650	Existing Roofs are Rotten: $11,650 w/ Shingles; $14,450 w/ Metal.	General Fund Contingency
Parks and Recreation	Fencing at Mattie Wells Inclusive Playground	$ 8,500	Needed to Separate Playground from Gravel Parking Area.	21 SPLOST - Mattie Wells Playground
Parks and Recreation	Additional Funds for Liberty Park Expansion	$ 105,000	Needed for fencing ($70K), sidewalks ($30K) and grassing ($5k); initial plan called for doing much of the work in-house.	General Fund Contingency
Parks and Recreation	Bathroom/Pavilion/Shed Building @ Liberty Park	$ 35,000	Needed for equipment storage; rentals; partially offset by grant funding - $50K is total cost.	General Fund Contingency
Parks and Recreation	Greens Roller	$ 25,000	Current Greens Roller On Last Leg and Beyond Repair	General Fund Contingency
Parks and Recreation	Bathroom	$ 40,000	Highway 18 Complex; Long Walk for In-Game Trips; Possible Concession Site As Well.	General Fund Contingency
Parks and Recreation	Bathroom and Pavilion	$ 60,000	Mattie Wells Park; Bathroom Needed for Expanded Outdoor Facilities	General Fund Contingency

Department	Item	Amount	Notes	Funding Source Information
Public Works	Tractor w/ Side and Rear Rotary Cutter	$ 151,733	Both Existing Mowers Out for Repairs; Need Dependable 3rd Unit; Investigate Leasing 3 as opposed to buying one outright.	21 SPLOST - Public Works
Public Works	Street Sweeper Rental	$ 22,000	2 Monthly Rentals @ $11k/ea.; For Areas With Curb and Gutter; 3rd Broom for Grass Clearing	General Fund Contingency
Public Works	30 Cubic Yard Roll-Off Containers (Quantity - 15)	$ 110,275	$7,352/ea.; Additional Containers Needed At Some Centers; Cost Prohibitive to Repair Old Containers	21 SPLOST - Public Works
Public Works	2 Backhoes	$ 65,213	Lease Including Maintenance through Sourcewell; 60-Month Lease; Replacing to 15+ Year Old Units	21 SPLOST - Public Works
Senior Center	Regional Senior Center Event/Luncheon - 8 Jurisdictions	$ 7,528	Catering + Facility Rental	General Fund Contingency
Sheriff's Office	Building Improvements @ Jail	$ 36,912	Code-mandated Sprinkler Replacements; Replacement of Valve Assembly.	General Fund Contingency
Sheriff's Office	Video Evidence Management Software	$ 21,210	Upgrade Software for Current Body Camera System	General Fund Contingency
Sheriff's Office	Traffic Sign	$ 14,428	Traffic Safety Enhancement; Warning and Community Service.	General Fund Contingency
Sheriff's Office	Kitchen Equipment Replacement	$ 57,000	Replacement of Failing Kitchen Equipment	General Fund Contingency
Tax Assessor	Replacement of Front Counter	$ 8,032	To Replace Existing Counter	General Fund Contingency
Tax Assessor	4 Mobile Assessor Tablets + Software Licenses (One-Time Cost)	$ 24,525	Update Data Collection Process; More Efficient and Effective; More Properties in Less Time	General Fund Contingency
Tax Assessor	Mobile Assessor Tablets Annual Maintenance/Support	$ 6,486	Yearly Fee for Mobile Assessor Tablet Solution	General Fund Contingency
Water	2 New Employees	$ 67,000		Water Fund
Water	UTV/Side-By-Side	$ 20,000	Needed to Access Lift Stations In River North Via Cart Paths; Truck Traffic Now Restricted	Water Fund
Water	Back Up Mueller System	$ 10,000	Meter Reading Equipment	Water Fund
Water	Lab Equipment	$ 20,000	Start Our Own Lab To Avoid Costs, Delays, Etc. From Outside Lab	Water Fund
Water	Fence Behind Shop	$ 20,000	Recently Acquired Parcel Behind Shop	Water Fund
Water	Asphalt Repairs	$ 50,000	Patching Needed After Repairs	Water Fund

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, 2023, and ending August 31, 2024, is approved this date.

Adopted: August 24, 2023, 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

RESOLUTION FOR MILLAGE RATE

WHEREAS, the Jones County Board of Commissioners of Jones County, Georgia, has reviewed the Fiscal Year 2023 - 2024 revenues needed from taxes set forth as described in said tax levy.

WHEREAS, the gross millage rate of **20.883** for Jones County, Georgia, with a roll back of **3.342** mills for the local option sales tax for the incorporated; the gross millage rate of **20.883** for Jones County, Georgia with a roll back of **3.342** for the local option sales tax and a roll back of **1.570** 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 2023-2024 for Jones County will be: **UNINCORPORATED AREA – 15.971; INCORPORATED AREA – 17.541; SPECIAL SERVICE TAX DISTRICT – River North – 1.093 mills.**

Adopted: August 24, 2023

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 FY2024 BUDGET

	2024
GENERAL FUND REVENUES	
Taxes	19,722,354
Business License/Permit Fees	261,650
Intergovernmental Revenue	2,347,707
Charges for Services	1,343,870
Fines and Forfeitures	410,500
Interest Revenues	325,000
Contributions & Donations	47,747
Miscellaneous	2,847,847
Other Financing Sources	150,000
TOTAL GENERAL FUND REVENUES	**27,456,675**

GENERAL FUND EXPENDITURES	
General Government	
Governing Body	210,390
Chief Executive	795,295
Clerk-Administration	6,450
Elections	178,988
Purchasing	63,625
Law	71,071
Data Processing	390,858
Tax Commissioner	569,451
Tax Assessor	502,856
Board of Equalization	10,002
Risk Management	394,533
General Government Buildings & Plant	695,328
Records Management	1,312
General Administration Fees	4,259,493
Total General Government	**8,149,652**
Judicial	
Superior Court	748,177
District Attorney	159,376
Magistrate Court	237,829
Probate Court	390,161
Probate Court Procecutor	48,059
Juvenile Court	93,220
Operation Early Intervention	78,234
Grand Jury	0
Public Defender	129,720
Total Judicial	**1,884,776**
Public Safety	
Law Enforcement & Jail Operations	6,465,064
Drug & Alcohol Awareness	73,345
Adult Probation & Parole	0
Fire Departments	61,600
Ambulance Service Center	0
Coroner/Medicals Examiner	66,760
E-911-County Funding	254,843
Animal Control	316,057
Emergency Management	526,858
EMA Communication Tower	3,750
Total Public Safety	**7,768,277**

	2024
Public Works	
Administration	4,809,893
Sanitary Administration	352,506
DNR Code Enforcement	93,286
Solid Waste Collection	265,000
Recycle Centers	419,744
Post Closure Care	86,780
Public Education-Keep Jones Co. Beauti	39,811
Maintenance & Shop	188,656
Total Public Works	**6,255,676**
Health and Welfare	
Public Health Administration	23,639
Intergovernmental Welfare Pay	50,000
Senior Citizen Center (Old)	1,400
Senior Citizen Center	41,474
5311 Transportation	167,048
Total Health & Welfare	**283,561**
Cultural and Recreational	
Recreation Centers	1,340,308
Haddock Community Park	6,950
Central Complex	167,226
Old Mattie Wells	22,750
South Complex	73,400
Concessions	7,500
Gym Government Center	11,525
Sport Facilities - Golf	557,615
Restoration Fund	7,950
Liberty Park	239,426
Library Administration	211,251
Total Culture and Recreation	**2,645,901**
Development	
Agricultural Resources	105,993
Planning & Zoning	202,804
Economic Development	157,125
Total Development	**465,922**
DEBT SERVICE	**0**
TOTAL GENERAL FUND EXPENDITUR	**27,453,765**

SPECIAL REVENUE FUNDS	Revenues	Expenses
Law Library	26,634	26,634
Drug Education Fund	98,795	98,795
Confiscation Fund	39,096	39,096
Jail Fund	42,693	42,693
Emergency 911 Fund	862,496	862,496
Juvenile Cost & Fees Fund	12,664	12,664

ENTERPRISE FUNDS	Revenues	Expenses
Water & Sewer	8,021,635	8,021,635

REVENUE BOND	Revenues	Expenses
PFA	2,186,845	2,186,845

CAPITAL PROJECT FUNDS	Revenues	Expenses
Jones County General Obligation Sales	293,585	293,585
Chip Grant	400,000	400,000
2021 SPLOST Fund	4,011,195	4,011,195
2015 SPLOST Fund	1,320,663	1,320,663
OneGeorgia	500,000	500,000
American Rescue Plan (ARP) Act of 202	5,388,104.00	5,388,104.00
Health Department	128,889	128,889

RIVER NORTH SPECIAL SERVICE TA	Revenues	Expenses
270 River North	76,071	76,071

AGENCY FUNDS	REVENUES	EXPENSES
District Attorney	360,450	360,450