Frank M. 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

Jonathan K. Ussery
Director

September 10, 2024

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

Ref #: 202425497688679

Dear Mr. Jackson:

The 2024 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 2024 Ad Valorem taxes is enclosed.

On August 1, 2025, 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
State Revenue Commissioner

Enc. Order Regarding 2024 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 2024 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 2024 was submitted by the Tax Commissioner of JONES County on August 28, 2024, 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 2024 taxes.

This the 10th day of September, 2024.

Frank M. O' Connell
Revenue Commissioner

JONES COUNTY BOARD OF COMMISSIONERS
GOVERNMENT CENTER • Post Office Box 1359 • GRAY, GEORGIA 31032
PHONE (478) 986-6405
www.jonescountyga.org

2025 OPERATING RESOLUTION

Georgia, Jones County

WHEREAS, Jones County Board of Commissioners has not yet enacted a budget for the year 2025: and

WHEREAS continued operations of the County require that payments for 2025 accounts be made.

NOW, THEREFORE, BE IT RESOLVED that pending the adoption by Jones County Board of Commissioners of a 2025 budget that the 2024 budget figures for each department's operation shall constitute an interim spending authorization except that no capital purchases shall be made. Upon the adoption of the 2025 budget the county fiscal office shall be authorized to make the necessary adjustments to such budget to reflect the interim operations.

This 20 day of August, 2024.

BOARD OF COMMISSIONERS OF
JONES COUNTY, GEORGIA

BY: Chris Weidner, Chairman

ATTEST:
County Clerk

JONES COUNTY BOARD OF COMMISSIONERS

FISCAL YEAR 2024 - 2025 BUDGETS

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 27, 2024

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, 2024, and ending August 31, 2025, adopted on August 27, 2024.

WHEREAS, the proposed fiscal year 2025 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 any other special requests must be approved by the Board of Commissioners. The General Fund budget includes a Capital Projects line item of **$707,138** that the Board has approved to be used for the following: (See below for detail)

FY25 Approved Special Request List

Item #	Department	Request Description	Amount	Notes
1	Animal Services	Laptop for Vehicle	$ 1,000	Already in 2 vehicles; needed for third; stand only.
2	Animal Services	Sign on Building	$ 1,875	No signage currently on building.
3	Animal Services	Body Cameras	$ 2,800	Needed for safety, accountability and unbiased accounts of events.
5	Building Maintenance/Fire	Repaint Exterior of Station #3	$ 13,655	Have been repainting one station per year; this is next on list.
8	Building Maintenance/Superior Court Clerk	Repaint Interior of Courhouse	$ 26,178	Includes lobby/hallways and offices
9	County Extension/4-H	Increase PT Program Assistant Position Wage	$ 4,724	$14.09 to $17 + FICA
10	County Extension/4-H	Establish Youth Programs Line Item	$ 10,000	Operating Funds for 4-H Competition Fees
11	County Extension/4-H	Increase Administrative Assistant County Contribution	$ 3,211	$4,430 to $6,930 + Additional Retirement and FICA
12	Elections	Privacy Filters for Voting Machines	$ 4,250	50 @ $85/ea. - Additional Privacy for Voters
16	IT	Enhanced Security Program	$ 20,160	Needed to provide additonal security for County's IT systems.
21	Parks and Recreation	Pickleball Courts @ Morris Bank Park	$ 300,000	6-8 Courts Depending Upon Design Details, Includes fencing; Lighting not included - already in place at 18.
22	Parks and Recreation	Tractor + Attachments	$ 60,000	Needed for routine maintenance; current tractor down and unrepairable.
31A	Public Works	*** LEASE OPTION *** Wheel Loader	$ 41,177	*** LEASE OPTION *** Current is '94 model with 10,421 hours; Lease Purchase Options Available.
41	Public Works	Sanitation - Large Roll-Off Container	$ 31,375	Reduce trips to landfill; currently only have one 40 CY container.

FY25 Approved Special Request List

Item #	Department	Request Description	Amount	Notes
45	Senior Center	Regional Senior Citizen Event @ Butler Hall	$ 9,675	Catering + Rental of facility and sound system.
47	Sheriff's Office	Shift Differential for Nights and Holidays	$ 28,447	1% Increase - Salary and FICA
48	Sheriff's Office	Replace 2 PT Positions with 1 FT Position	$ 30,044	$20,211 Increased Salary Funds + FICA + Benefits
52	Sheriff's Office	Jail Operations - Concrete Pad Replacement	$ 14,150	Replacement of Existing Pad.
54	Sheriff's Office/Fire/EMA	E-911 Fund - Backhaul Update Countywide; Relocate Antennas from GA Forestry Tower	$ 61,350	Split w/ Fire and EMA and SO; Replacement of repeaters with more serviceable equipment.
56	Superior Court Clerk	Create Chief Deputy Position - Reclass Current Employee	$ 5,441	10% Pay Increase; additional job duties; additional pay + FICA.
57	Superior Court Clerk	Create Civil Deputy Clerk I Position - Reclass Current Employee	$ 37,627	5% Pay Increase; additional job duties.
63	Water	Additional Landscaping Funding	$ 20,000	Clearing of Overgrown Sewer Right-of-Ways
64	Water	Additional Concrete/Asphalt Funding	$ 30,000	
65	Water	Complete Meter Changeout	$ 285,000	Annual Payment Amount; $2.5m Total Project Cost; GEFA Loan - 10 Year Term to Match Expected Life of Meters; Includes install.
TOTAL			$ 1,042,138	
		WATER FUND TOTAL	$ 335,000	
		GENERAL FUND TOTAL	$ 707,138	

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, 2024, and ending August 31, 2025, is approved this date.

Adopted: August 27 at 6:00 P.M. in a called 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 2024 - 2025 revenues needed from taxes set forth as described in said tax levy.

WHEREAS, the gross millage rate of **19.384** for Jones County, Georgia, with a roll back of **3.323** mills for the local option sales tax for the incorporated; the gross millage rate of **19.384** for Jones County, Georgia with a roll back of **3.323** for the local option sales tax and a roll back of **1.361** 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 2024-2025 for Jones County will be: **UNINCORPORATED AREA – 14.700; INCORPORATED AREA – 16.061; SPECIAL SERVICE TAX DISTRICT – River North – .964 mills.**

Adopted: September 3, 2024

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 FY2025 BUDGET

	2025
GENERAL FUND REVENUES	
Taxes	18,101,781
Business License/Permit Fees	2,666,701
Intergovernmental Revenue	2,184,296
Charges for Services	1,541,050
Fines and Forfeitures	405,000
Interest Revenues	750,000
Contributions & Donations	14,793
Miscellaneous	55,620
Other Financing Sources	3,661,042
TOTAL GENERAL FUND REVENUES	**29,380,283**

GENERAL FUND EXPENDITURES	
General Government	
Governing Body	230,759
Chief Executive	961,310
Clerk-Administration	7,350
Elections	177,143
Purchasing	65,988
Law	70,071
Data Processing	431,547
Tax Commissioner	631,756
Tax Assessor	557,021
Board of Equalization	10,002
Risk Management	438,855
General Government Buildings & Plant	845,249
Records Management	3,812
General Administration Fees	2,978,493
Total General Government	**7,409,356**
Judicial	
Superior Court	839,035
District Attorney	135,376
Magistrate Court	283,302
Probate Court	443,578
Probate Court Procecutor	52,933
Juvenile Court	92,020
Operation Early Intervention	89,773
Grand Jury	0
Public Defender	116,916
Total Judicial	**2,052,933**
Public Safety	
Law Enforcement & Jail Operations	7,306,741
Drug & Alcohol Awareness	71,218
Adult Probation & Parole	0
Fire Departments	59,200
Ambulance Service Center	0
Coroner/Medicals Examiner	75,075
E-911-County Funding	315,299
Animal Control	398,126
Emergency Management	1,129,915
EMA Communication Tower	3,500
Total Public Safety	**9,359,074**

	2025
Public Works	
Administration	5,099,566
Sanitary Administration	431,294
DNR Code Enforcement	100,557
Solid Waste Collection	265,000
Recycle Centers	441,558
Post Closure Care	97,500
Public Education-Keep Jones Co. Beauti	39,797
Maintenance & Shop	173,869
Total Public Works	**6,649,141**
Health and Welfare	
Public Health Administration	24,639
Intergovernmental Welfare Pay	50,000
Senior Citizen Center (Old)	1,400
Senior Citizen Center	37,974
5311 Transportation	189,304
Total Health & Welfare	**303,317**
Cultural and Recreational	
Recreation Centers	1,474,666
Haddock Community Park	6,450
Central Complex	174,866
Old Mattie Wells	22,750
South Complex	77,300
Concessions	7,500
Gym Government Center	11,525
Sport Facilities - Golf	622,503
Restoration Fund	7,950
Liberty Park	343,800
Library Administration	319,111
Total Culture and Recreation	**3,068,421**
Development	
Agricultural Resources	77,861
Planning & Zoning	303,055
Economic Development	157,125
Total Development	**538,041**
DEBT SERVICE	**0**
TOTAL GENERAL FUND EXPENDITUR	**29,380,283**

SPECIAL REVENUE FUNDS	Revenues	Expenses
Law Library	32,352	32,352
Drug Education Fund	106,218	106,218
Confiscation Fund	31,745	31,745
Jail Fund	54,093	54,093
Emergency 911 Fund	922,952	922,952
Juvenile Cost & Fees Fund	12,465	12,465

ENTERPRISE FUNDS	Revenues	Expenses
Water & Sewer	8,859,896	8,859,896

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

CAPITAL PROJECT FUNDS	Revenues	Expenses
Jones County General Obligation Sales	190,063	190,063
Chip Grant	400,000	400,000
2021 SPLOST Fund	3,898,980	3,898,980
2015 SPLOST Fund	1,082,542	1,082,542
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	139,786	139,786