David J. Burge
State Revenue Commissioner

Tyler Reinagel
Director,
Local Government Services Division

Georgia Department of Revenue

4125 Welcome All Road SW | Atlanta, GA 30349-1824

September 28, 2026

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

Ref #: 202627197735593

Dear Mr. Jackson:

The 2026 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 2026 Ad Valorem taxes is enclosed.

On August 1, 2027, 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.

Sincerely,

David J. Burge
State Revenue Commissioner

Enc. Order Regarding 2026 County Tax Digest

CC:
MS. LEIGH ROSS STANFORD, Chairman, Board of Tax Assessors
MR. CHRIS WEIDNER, Chairman, Board of County Commissioners

JONES COUNTY BOARD OF COMMISSIONERS

FISCAL YEAR 2026 - 2027 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 September 10, 2026

RESOLUTION FOR MILLAGE RATE

WHEREAS, the Jones County Board of Commissioners of Jones County, Georgia, has reviewed the Fiscal Year 2026 - 2027 revenues needed from taxes set forth as described in said tax levy.

WHEREAS, the gross millage rate of **15.839** for Jones County, Georgia, with a roll back of **2.662** mills for the local option sales tax for the incorporated; the gross millage rate of **15.839** for Jones County, Georgia with a roll back of **2.662** for the local option sales tax and a roll back of **1.092** 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 2026-2027 for Jones County will be: **UNINCORPORATED AREA – 12.085; INCORPORATED AREA – 13.177; SPECIAL SERVICE TAX DISTRICT – River North – .741 mills.**

Adopted: September 10, 2026

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

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, 2026, and ending August 31, 2027, adopted on September 10, 2026.

WHEREAS, for the following departments, in accordance with GFOA recommendations and after calculating a full year of salary, a total vacancy adjustment of $338,051.22 based on the last three years of staffing has been applied to the Regular Employees and FICA line items; and

WHEREAS, the positions outlined below, stated in Full Time Equivalents (FTE), remain approved and available to be filled at any time during the fiscal year; and

WHEREAS, this measure is intended to acknowledge and recognize that vacancies do occur throughout the year and that it often takes time for those vacancies to be filled; and

WHEREAS, this is a mechanism that can be used to account for those vacancies in the budgeting process, ultimately resulting in a more accurate budget number.

- Chief Executive (Manager or Admin) – Decrease Full-Year Regular Employees (100-13200-511100) line item by $78,385.35
    - Approved Positions:
        - Administrative Assistant – 1 FTE
        - County Administrator – 1 FTE
        - Finance Director – 1 FTE
        - Senior Accounts Payable Clerk – 1 FTE
        - Accounts Payable Clerk – 2 FTE
        - Receptionist/Accounting Clerk/Water Technician – 0.9 FTE
        - Payroll Clerk/Accounting Technician – 1 FTE
        - Human Resources Director/County Clerk – 1 FTE
        - Budget Analyst – 1 FTE
        - Assistant County Administrator – 1 FTE
        - Social Media Coordinator – 0.5 FTE

- General Gov Buildings and Plant – Decrease Full-Year Regular Employees (100-15650-511100) line item by $21,120.26
    - Approved Positions:
        - Custodian/Courier – 1 FTE
        - Office Support Specialist Senior – 1 FTE
        - Building Maintenance Director – 1 FTE
        - Building Maintenance Assistant – 5 FTE
        - Building Maintenance Lead – 1 FTE

- Public Works Administration – Decrease Full-Year Regular Employees (100-41000-511100) line item by $118,184.18

- Approved Positions:
  - Laborer – 2 FTE
  - Equipment Operator 1 – 7 FTE
  - CDL Driver – 3 FTE
  - Area Supervisor (Driveways & Culverts) – 1 FTE
  - Equipment Operator 2 – 2 FTE
  - Equipment Operator 3 – 4 FTE
  - North Division Superintendent – 1 FTE
  - Road Crew Supervisor – 1 FTE
  - Administrative Assistant/Recycling Centers Supervisor – 1 FTE
  - Public Works Director – 1 FTE
  - Assistant Public Works Director – 1 FTE78

- Recyclables Operations – Decrease Full-Year Regular Employees (100-45500-511100) by $18,992.07
  - Approved Positions:
    - Recycling Center Attendant – 12.15 FTE

- Parks and Recreation Administration – Decrease Regular Employees (100-61220-511100) line item by $84,559.84
  - Approved Positions:
    - Recreation Director – 1 FTE
    - Operations Manager – 1 FTE
    - Assistant Recreation Director – 1 FTE
    - Maintenance Worker 1 – 5
    - Maintenance Worker 2 – 4
    - Laborer – 1.45 FTE
    - Gym Attendant – 1.45 FTE

- Sports Facilities (Golf) – Decrease Regular Employees (100-61300-511100) line item by $16,809.52
  - Approved Positions:
    - Groundskeeper – 3 FTE
    - Pro Shop Groundskeeper – 2.95 FTE
    - Golf Course Manager – 1 FTE
    - Cart Attendant – 1.25 FTE
    - Pro Shop Attendant – 1.5 FTE

WHEREAS the proposed fiscal year 2027 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 **$881,344.36 (FY26 approved capital projects -**

$540,254.00 and $341,090.36 allocated for roads) that the Board has approved for various capital projects. The Water Fund budget includes a Contingency amount of **$370,000 (meter change out-$285,000 from FY26)** that the Board has approved to be used for special capital. (See next pages for detail)

Department	Request Description	Amount	Notes
Elections	Increase Registrar Salary	$ 10,400	Increase salary to reflect IT duties the position has taken on.
EMA/Fire	Revise Volunteer Stipend Program	$ 35,000	Move to Points System with Max Payout of $2,000; Min of $500 for those meeting minimum training and call response requirements.
Magistrate Court	New Deputy Clerk Position	$ 49,124	Jurisdictional limit for Magistrate Court increasing from $15K to $25K; additional caseload; $16.75/hr + benefits at 41%
Public Works	Compactors	$ 137,130	Replace 3 Compactors at Convenience Centers; existing in poor condition - both containers and compactor mechanisms; numerous costly repairs in recent years to containers and compactor mechanisms. $45,710/ea.
Public Works	Motor Grader Rebuild	$ 249,314	Rebuild of 12H by CAT
Sheriff's Office	Sally Port Entry Door Replacement	$ 12,176	Replacement of Original Doors; Increased Maintenance Costs; Officer Safety.
Tax Assessor's Office	Office Furniture and Workspace Improvements	$ 30,000	Renovate and modernize Tax Assessor's Office; Replace Outdated and Broken Furniture
Tax Assessor's Office	Increase Education, Travel and Training Line Items	$ 8,110	Additional Training for All Members of Tax Assessor's Office
UGA Extension/4-H	Make Youth Programs Allocation Permanent	$ 10,000	Included in prior two budgets via special request.
Water	Hydro-Vac	$ 84,000	Replacement of Existing Unit; Existing Unit has 1800+ hours; Transfer Existing to Sewer

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, 2026, and ending August 31, 2027, is approved this date.

Adopted: September 10, 2026, 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

JONES COUNTY FY2027 BUDGET

	2027
GENERAL FUND REVENUES	
Taxes	22,604,688
Business License/Permit Fees	247,450
Intergovernmental Revenue	2,035,441
Charges for Services	1,533,073
Fines and Forfeitures	465,800
Interest Revenues	600,000
Contributions & Donations	20,000
Miscellaneous	57,620
Other Financing Sources	5,756,338
TOTAL GENERAL FUND REVENUES	**33,320,410**

GENERAL FUND EXPENDITURES	
General Government	
Governing Body	232,746
Chief Executive	1,097,952
Clerk-Administration	7,900
Elections	204,882
Purchasing	78,274
Law	150,725
Data Processing	543,329
Tax Commissioner	668,840
Tax Assessor	803,437
Board of Equalization	10,403
Risk Management	522,795
General Government Buildings & Plant	885,063
Records Management	3,812
General Administration Fees	3,536,154
Total General Government	**8,746,312**
Judicial	
Superior Court	878,559
District Attorney	212,061
Magistrate Court	309,248
Probate Court	507,836
Probate Court Procecutor	58,639
Juvenile Court	92,020
Operation Early Intervention	92,942
Grand Jury	0
Public Defender	167,942
Total Judicial	**2,319,245**
Public Safety	
Law Enforcement & Jail Operations	7,994,466
Drug & Alcohol Awareness	71,218
Adult Probation & Parole	9,400
Fire Departments	75,300
Ambulance Service Center	0
Coroner/Medicals Examiner	98,799
E-911-County Funding	311,569
Animal Control	409,530
Emergency Management	1,181,682
EMA Communication Tower	3,500
Total Public Safety	**10,155,465**

	2027
Public Works	
Administration	7,345,851
Sanitary Administration	495,205
DNR Code Enforcement	110,208
Solid Waste Collection	250,200
Recycle Centers	393,517
Post Closure Care	100,000
Public Education-Keep Jones Co. Beautiful	40,036
Maintenance & Shop	253,738
Total Public Works	**8,988,755**
Health and Welfare	
Public Health Administration	24,639
Intergovernmental Welfare Pay	50,000
Senior Citizen Center (Old)	1,100
Senior Citizen Center	43,594
5311 Transportation	286,186
Total Health & Welfare	**405,519**
Cultural and Recreational	
Recreation Centers	897,596
Haddock Community Park	6,450
Central Complex	173,550
Old Mattie Wells	14,250
South Complex	59,070
Concessions	7,500
Gym Government Center	11,350
Sport Facilities - Golf	629,412
Restoration Fund	5,450
Liberty Park	16,650
Library Administration	314,153
Total Culture and Recreation	**2,135,432**
Development	
Agricultural Resources	82,996
Planning & Zoning	329,561
Economic Development	157,125
Total Development	**569,682**
DEBT SERVICE	**0**
TOTAL GENERAL FUND EXPENDITURES	**33,320,410**

SPECIAL REVENUE FUNDS	Revenues	Expenses
Law Library	39,432	39,432
Drug Education Fund	111,414	111,414
Confiscation Fund	41,063	41,063
Jail Fund	60,096	60,096
Emergency 911 Fund	999,113	999,113
Juvenile Cost & Fees Fund	12,392	12,392

ENTERPRISE FUNDS	Revenues	Expenses
Water & Sewer	8,844,408	8,844,408

REVENUE BOND	Revenues	Expenses
PFA	5,535,669	5,535,669

CAPITAL PROJECT FUNDS	Revenues	Expenses
Jones County General Obligation Sales Tax Bond	152,386	152,386
Chip Grant	400,000	400,000
2021 SPLOST Fund	4,707,563	4,707,563
2015 SPLOST Fund	929,362	929,362
OneGeorgia	500,000	500,000
American Rescue Plan (ARP) Act of 2021	0	0
Health Department	128,889	128,889

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

AGENCY FUNDS	REVENUES	EXPENSES
District Attorney	166,733	166,733