

**BOARD OF COUNTY COMMISSIONERS  
JASPER COUNTY, GEORGIA  
REGULAR MEETING AGENDA**

**April 20, 2020**

**6:00 p.m.**

**\*\*\*Due to the Countywide Emergency Protective Order, in Response to the Covid-19 Virus, Citizen Access is Only Available Via Facebook Live on the Jasper County Georgia Facebook Page\*\*\***

**MONTICELLO, GEORGIA**

**I. Call to Order (6:00 p.m.)**

NAME	PRESENT	ABSENT	LATE	ARRIVED
DISTRICT 1 – CARL PENNAMON	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 2 – BRUCE HENRY, CHAIR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 3 – DON JERNIGAN	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 4 – GERALD STUNKEL – VICE-CHAIR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 5 - DOUG LUKE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**II. Pledge of Allegiance –**

**III. Invocation – District 5**

**IV. Approval of Agenda**

**V. Consent Agenda –**

1. Approval of Minutes:

2. Check Register –

**VI. Public Hearing**

*Public Hearings are conducted to allow public comments on specific advertised issues such as rezoning, ordinances, policy development and other legislative actions to be considered by the County Commissioners. Following the public hearing, the Board of Commissioners will take action on each item presented below.*

**VII. County Commissioner Items**

**VIII. Presentations/Delegations –**

*Presentation/Delegations allows scheduled speakers to address the Commission for not more than ten (10) minutes on specific topics or for recognition of citizens, county employees or other events by the Commissioners.*

**IX. Regular Agenda**

**Business Items:**

1. FY 2021 Budget Discussion

**X. County Attorney Items**

**XI. County Manager Update**

**XII. Citizen Comments**

*Comments from citizens via the Jasper County Facebook Page.*

**XIII. Executive Session**

Consultation with County attorney to discuss pending or potential litigation as provided by O.C.G.A. §50-14-2(1); Discussion of the future acquisition of real estate as provided by O.C.G.A. §50-14-3(4); and discussion on employment, compensation, or periodic evaluation of county employees as provided in O.C.G.A. § 50-14-3(6)

**XIV. Adjournment**

## **Agenda Request – Jasper County BOC**

**Department:** Board of Commissioners

**Date:** April 20, 2020

**Subject:** FY 2021 Budget Discussion

### **Summary:**

#### Current FY 2020 Budget:

FY 2020 General Fund Budget Summary

FY 2020 Projected Revenue

#### FY 2021 Budget:

Preliminary 2020 Countywide Digest

Preliminary new digest that will create the 2020 tax bills to fund the 2021 fiscal year

Preliminary 2020 PT-32

Document that calculates the new rollback each year

FY 2021 Budget and FY 2021 Projected Revenue are in the process of being developed

### **Background:**

Jasper County BOC operates on a twelve month fiscal year period.

The FY 2020 Budget ends June 30, 2020.

### **Cost:**

None

### **Recommended Motion:**

Board Discretion

GENERAL FUND	FY 2019 Budget	FY 2020 APPROVED BUDGET
1110 BOC	219,561	236,535
1300 EXECUTIVE	194,229	200,520
1400 ELECTIONS	28,942	28,942
1401 REGISTRAR	59,363	64,678
1510 FINANCIAL ADMINISTRATION	125,581	127,961
1540 HR	103,055	105,272
1545 TAX COMMISSIONER	210,266	217,282
1550 TAX ASSESSOR	283,851	324,298
1565 GOVERNMENT BUILDINGS	162,800	164,800
2150 SUPERIOR COURT	360,574	371,644
2200 DISTRICT ATTORNEY	50,018	52,132
2400 MAGISTRATE COURT	109,938	115,843
2450 PROBATE COURT	195,591	189,859
2600 JUVENILE COURT	5,000	5,000
3100 COURTS OTHER COSTS	123,124	105,246
3300 SHERIFF	2,292,221	2,398,768
3326 JAIL	846,945	987,782
3360 COURTHOUSE SECURITY	98,828	113,120
3550 FIRE RESCUE	1,071,689	1,138,770
3700 CORONER	25,470	25,688
3900 ANIMAL CONTROL	133,053	153,057
3920 EMERGENCY MANAGEMENT	12,566	15,466
4200 ROADS AND BRIDGES	1,772,857	1,935,215
6100 RECREATION	248,981	258,805
6200 SENIOR CENTER	225,174	236,074
7100 COUNTY EXTENSION	47,655	48,840
7410 PLANNING AND ZONING	183,605	197,987
<b>SUBTOTAL - DEPARTMENTS</b>	<b>9,190,937</b>	<b>9,819,584</b>
AGENCIES/COMPONENT UNITS	929,974	932,952
DEBT SERVICE	241,149	293,922
<b>SUBTOTAL - AGENCIES &amp; DEBT SERVICE</b>	<b>1,171,123</b>	<b>1,226,874</b>
<b>SUBTOTAL - OPERATING EXPENDITURES</b>	<b>10,362,060</b>	<b>11,046,458</b>
GENERAL FUND CAPITAL EXPENDITURES	96,100	44,314
<b>SUBTOTAL - OPERATING &amp; CAPITAL EXPENDITURES</b>	<b>10,458,160</b>	<b>11,090,772</b>
CAPITAL FUND TRANSFER		93,663
<b>GRAND TOTAL GENERAL FUND</b>	<b>10,458,160</b>	<b>11,184,435</b>

**REVENUE PROJECTED - 2020 (Millage Rate = 15.412)**

Account Number	Description	Adopted		July - March		FY 2019 Annualized	Projected 2020	Incl/Decl Variance	FY 2020 Notes
		2019	2019	2019	2019				
100-031-31100-00031-311000	ADVALOREM TAXES- CURR YEAR	\$ 5,653,000	\$ 5,668,260	\$ 5,745,825	\$ 5,868,921	\$ 215,921	95% at 15.412; FY19- Proj-95.5%		
100-031-31100-00031-311010	ADVALOREM TAXES- PRIOR YEAR	\$ 235,000	\$ 159,675	\$ 207,673	\$ 205,000	\$ (30,000)			
100-031-31100-00031-311120	TIMBER TAX	\$ 55,000	\$ 62,328	\$ 87,249	\$ 74,250	\$ 19,250	Harvested Timber Proj		
100-031-31100-00031-311130	SALES TAX VEND COMP	\$ 400	\$ 141	\$ 188	\$ 200	\$ (200)			
100-031-31100-00031-311190	MAIL FEE MOTOR VEHICLE	\$ 38,000	\$ 31,128	\$ 40,628	\$ 39,000	\$ 1,000			
100-031-31100-00031-311310	VEHICLE TAXES	\$ 132,000	\$ 109,200	\$ 139,965	\$ 119,740	\$ (12,260)	Proj-15% Decrease-Adv to TAVT		
100-031-31100-00031-311315	MOTOR VEHICLE TAVT TAX	\$ 400,000	\$ 409,308	\$ 499,300	\$ 485,000	\$ 85,000	Reviewing HB 329, effective 7-1-19		
100-031-31100-00031-311320	MOBILE HOME TAXES	\$ 19,000	\$ 13,730	\$ 18,730	\$ 18,300	\$ (700)			
100-031-31100-00031-311330	MOBILE HOME PRIOR YEAR	\$ 4,000	\$ 2,015	\$ 3,015	\$ 3,000	\$ (1,000)			
100-031-31100-00031-311350	RAILROAD TAX	\$ 27,800	\$ 32,090	\$ 32,090	\$ 30,000	\$ 2,200	FY17-\$27,887;FY19-32,090		
100-031-31100-00031-311400	VEHICLE TAX PRIOR YEARS	\$ 2,500	\$ 1,349	\$ 1,649	\$ 1,500	\$ (1,000)			
100-031-31100-00031-311410	TIMBER TAX PRIOR YEARS	\$ 300	\$ 307	\$ 507	\$ 300	\$ -			
100-031-31100-00031-311430	MOBILE HOME PERMITS/TAX COM	\$ 600	\$ 609	\$ 709	\$ 600	\$ 600			
100-031-31100-00031-311500	FLPA/PROPERTY TAX GRANTS	\$ 816,865	\$ -	\$ 816,865	\$ 684,182	\$ (132,683)	HB 85 20% Reduction; 3% Comm		
100-031-31100-00031-311600	REAL ESTATE TRANS TAX	\$ 23,000	\$ 25,549	\$ 31,848	\$ 33,000	\$ 10,000	\$1 per\$1000-millage ratio;PAJ-add\$4		
100-031-31100-00031-311610	INTANGIBLE RECORDING	\$ 69,000	\$57,004	\$75,256	\$ 77,000	\$ 8,000	\$3 per \$1000-mortgage-millage ratio-add\$5		
100-031-31100-00031-311710	HEAVY DUTY EQUIPMENT TAX	\$ 1,500	\$ 46	\$ 546	\$ 950	\$ (550)			
100-031-31100-00031-314900	ENERGY EXCISE TAX	\$ 34,000	\$ 15,484	\$ 23,484	\$ 25,000	\$ (9,000)			
100-031-31300-00031-313100	LOCAL OPTION SALES AND USE	\$ 595,000	\$ 495,144	\$ 653,590	\$ 647,054	\$ 52,054	FY19 Annualized x .99		
100-031-31400-00031-314200	ALCOHOLIC BEVERAGE EXCISE TAX	\$ 65,000	\$ 47,091	\$ 67,091	\$ 68,000	\$ 3,000	add location		
100-031-31600-00031-316200	INSURANCE PREMIUM TAX						Growth -FY14-4%;FY15-5%;FY16-7%;FY17-6%;FY18 -7%;FY19-7%;use 6% for FY2020		
100-031-31630-00031-316300	BUSINESS LICENSE TAX	\$ 684,000	\$ 708,748	\$ 708,748	\$ 751,000	\$ 67,000	use 5%		
100-031-31800-00031-318001	FIRE DISTRICT - JCWSA	\$ 17,000	\$ 17,602	\$ 17,602	\$ 18,500	\$ 1,500			
100-031-31900-00031-319000	PENALTIES AND INTEREST/DEL TAX	\$ 43,500	\$ 42,453	\$ 43,953	\$ 43,500	\$ -			
100-031-31900-00031-319500	FI FA / ADVERTISING REIMBURSEMENT	\$ 80,000	\$ 77,986	\$ 106,946	\$ 98,010	\$ 18,010	FY19 Annualized x .95 x .98		
100-032-32100-00032-321100	ALCOHOLIC BEVERAGE LICENSE	\$ 1,900	\$ 2,236	\$ 2,736	\$ 2,500	\$ 600			
100-032-32100-00032-321400	GENERAL BUSINESS LICENSE	\$ 15,100	\$ 14,000	\$ 14,000	\$ 15,100	\$ -	add one location		
100-032-32200-00032-322100	BUILDING STRUCTURES & EQUIP	\$ 15,000	\$ 13,230	\$ 15,230	\$ 15,000	\$ -			
100-032-32200-00032-322110	INSPECTION	\$ 30,000	\$ 27,242	\$ 37,513	\$ 37,500	\$ 7,500	use FY19 annualized		
100-032-32200-00032-322120	ZONING AND LAND USE	\$ 7,000	\$ 5,595	\$ 7,460	\$ 7,000	\$ -			
100-032-32200-00032-322130	REMODEL, AD-ON, ETC	\$ 2,000	\$ 2,500	\$ 3,000	\$ 2,500	\$ 500			
100-032-32200-00032-322150	COMMERCIAL BUILDING LIC/PER	\$ 26,000	\$ 18,550	\$ 26,050	\$ 26,000	\$ -			

Account Number	Description	Adopted 2019	July - March 2019 (Monthly)	FY 2019 Annualized	Projected 2020	Incr/Decr Variance
100-032-32200-00032-322160	MOBILE HOME PERMITS					\$ -
100-032-32200-00032-322170	MISCELLANEOUS SALES					\$ -
100-032-32200-00032-322180	CELL TOWER		\$ 400	\$ 400		\$ -
100-032-32200-00032-322500	ANIMAL CONTROL FEES					\$ -
100-033-33100-00033-331000	FEDERAL GOVT GRANTS					\$ -
100-033-33400-00033-334000	STATE GOVERNMENT GRANTS					\$ -
100-033-33400-00033-334002	WELLNESS GRANT					\$ -
100-033-33400-00033-334010	LOCAL GOVT SHARED REVENUES					\$ -
100-033-33400-00033-335000	GEMA SALARY REIMBURSEMENT	\$ 5,000	\$ 87,232	\$ 94,586	\$ 5,000	\$ -
100-033-33400-00033-344210	MISCELLANEOUS REVENUES		\$ 2,629	\$ 12,000	\$ 12,000	\$ -
100-033-33700-00033-337000	FOREST/WILDLIFE (SRS & RRSA)	\$ 12,000				\$ -
100-034-34100-00034-341140	INDIGENT DEFENSE					\$ -
100-034-34100-00034-341940	TAX COMMISSIONER COMMISSION	\$ 215,000	\$ 209,220	\$ 235,083	\$ 221,760	\$ 6,760
100-034-34200-00034-342600	EMS COLLECTIONS	\$ 323,000	\$ 277,432	\$ 369,900	\$ 351,400	\$ 28,400
100-034-34200-00034-342910	SHERIFF DEPT YEARLY REVENUE	\$ 40,000		\$ 40,000	\$ 40,000	\$ -
100-034-34200-00034-342920	TELEPHONE COMMISSION	\$ 13,000	\$ 15,143	\$ 17,643	\$ 16,500	\$ 3,500
100-034-34750-00034-347500	PROGRAM FEES COLLECTED (RECREATION)	\$ 62,000	\$ 52,321	\$ 62,785	\$ 62,000	\$ -
100-035-35110-00035-351110	CLERK OF COURT FEES	\$ 125,000	\$ 106,523	\$ 138,564	\$ 135,000	\$ 10,000
100-035-35110-00035-351140	PROBATE COURT FEES	\$ 145,000	\$ 100,651	\$ 134,201	\$ 134,000	\$ (1,000)
100-036-36100-00036-361010	INTEREST EARNED	\$ 11,000	\$ 30,614	\$ 40,819	\$ 40,000	\$ 29,000
100-038-38900-00038-389000	OTHER REVENUE	\$ -				\$ -
100-038-38900-00038-389010	INS WELLNESS PROGRAM REV					\$ -
100-038-38900-00038-389150	MISCELLANEOUS REIMBURSEMENTS	\$ 28,729		\$ 29,000	\$ 4,000	\$ 4,000
100-038-38910-00038-389120	MISC REVENUES(EXPENDITURES)					\$ -
100-038-38910-00038-389130	PROCEEDS OF CAPITAL LEASES					\$ -
100-038-38910-00038-389140	CAPITAL LEASES					\$ -
100-039-39000-00039-322500	ANIMAL CONTROL FEES	\$ 7,000	\$ 4,246	\$ 5,661	\$ 5,500	\$ (1,500)
100-039-39000-00039-389160	ANIMAL CONTROL DONATIONS	\$ 1,500	\$ 3,156	\$ 4,208	\$ 3,000	\$ 1,500
100-039-39200-00039-392200	INSURANCE CLAIMS					\$ -
100-300-03300-00038-389120	PUBLIC SAFETY MISC REVENUE					\$ -
100-300-03300-00039-392200	PUBLIC SAFETY INSURANCE CLAIMS					\$ -
100-900-09000-00033-334001	STATE GRANT - FAMILY CONNECTION	\$ 85,303	\$ 55,113	\$ 88,000	\$ 88,112	\$ 2,809
100-600-06200-00034-334100	Senior Center RDC	\$ 27,986	\$ 33,218	\$ 53,000	\$ 49,955	\$ 21,969
100-600-06200-00034-334200	Senior Center Transportation	\$ 2,000	\$ 2,804	\$ 3,000	\$ 3,000	\$ 1,000
100-600-06200-00034-347500	Senior Center Donations					\$ -
New Pending	LOSS FUND BALANCE REFUND - EMP INS	\$ 10,168,254	\$ 9,070,031	\$ 10,758,297	\$ 10,718,834	\$ 550,580
General Fund Regular Digest Operating Revenue						
Special Digest - Stanton Springs					\$ 93,663	
Grand Total General Fund Revenue					\$ 10,812,497	

Updated 6-10-19

## 2020 PRELIMINARY DIGEST TOTALS

COUNTY WIDE	2019	2020	Difference
Real Property	\$525,070,744	\$581,435,948	\$56,365,204
Personal Property	\$33,713,057	\$34,094,536	\$381,479
Motor Vehicle	\$9,140,320	\$7,859,280	-\$1,281,040
Mobile Homes	\$1,518,239	\$1,351,936	-\$166,303
Timber	\$4,487,762	\$5,529,380	\$1,041,618
Heavy Equipment	\$164,893	\$222,266	\$57,373
<b>TOTAL DIGEST</b>	<b>\$574,095,015</b>	<b>\$630,493,346</b>	<b>\$56,398,331</b>

Exemptions			
Regular Homestead	\$22,093,826	\$22,486,468	\$392,642
Senior Homestead	\$6,416,797	\$6,489,441	\$72,644
Disabled Veteran	\$2,839,995	\$3,293,144	\$453,149
Freeport	\$3,808,051	\$4,048,051	\$240,000
Preferential Ag	\$36,320	\$16,700	-\$19,620
Personal <7500	\$1,914,782	\$1,882,418	-\$32,364
Historic			\$0
Conservation Use	\$94,472,784	\$101,305,225	\$6,832,441
Forest Land	\$23,459,135	\$26,750,960	\$3,291,825
<b>TOTAL</b>	<b>\$155,041,690</b>	<b>\$166,272,407</b>	<b>\$11,230,717</b>

<b>NET DIGEST</b>	<b>\$419,053,325</b>	<b>\$464,220,939</b>	<b>\$45,167,614</b>
-------------------	----------------------	----------------------	---------------------

<b>INFLATIONARY GROWTH</b>	<b>\$12,959,913</b>	<b>\$26,488,723</b>	
----------------------------	---------------------	---------------------	--

**PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2020**

COUNTY: **JASPER**

TAXING JURISDICTION: **COUNTYWIDE**

**ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW**

DESCRIPTION	2019 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2020 DIGEST
REAL	525,070,744	26,488,723	29,876,481	581,435,948
PERSONAL	33,713,057		381,479	34,094,536
MOTOR VEHICLES	9,140,320		(1,281,040)	7,859,280
MOBILE HOMES	1,518,239		(166,303)	1,351,936
TIMBER -100%	4,487,762		1,041,618	5,529,380
HEAVY DUTY EQUIP	164,893		57,373	222,266
GROSS DIGEST	574,095,015	26,488,723	29,909,608	630,493,346
EXEMPTIONS	155,041,690		11,230,717	166,272,407
NET DIGEST	419,053,325	26,488,723	18,678,891	464,220,939
	<b>(PYD)</b>	<b>(RVA)</b>	<b>(NAG)</b>	<b>(CYD)</b>

2019 MILLAGE RATE: **15.412**

2020 MILLAGE RATE: **0.000**

**CALCULATION OF ROLLBACK RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2019 Net Digest	PYD	419,053,325	
Net Value Added-Reassessment of Existing Real Property	RVA	26,488,723	
Other Net Changes to Taxable Digest	NAG	18,678,891	
2020 Net Digest	CYD	464,220,939	(PYD+RVA+NAG)
2019 Millage Rate	PYM	15.412	PYM
Millage Equivalent of Reassessed Value Added	ME	0.879	(RVA/CYD) * PYM
Rollback Millage Rate for 2020	<b>RR - ROLLBACK RATE</b>	<b>14.533</b>	PYM - ME

**CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2020 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	14.533
	2020 Millage Rate	0.000
	<b>Percentage Tax Increase</b>	<b>-100.00%</b>

**CERTIFICATIONS**

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

-----  
 Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

-----  
 Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing