

**LUMPKIN COUNTY BOARD OF COMMISSIONERS  
SPECIAL CALLED WORK SESSION NOTES**

July 9, 2015

**CALL TO ORDER**

Chairman Dockery called the Special Called Work Session to order at 9:05 a.m. in the Executive Conference Room of the Lumpkin County Administration Building. Present were Chris Dockery, Doug Sherrill, Steve Shaw, Rhett Stringer, and Bob Pullen.

**2016 Budget**

County Manager Stan Kelley began by explaining that the budget cannot be balanced with the current tax digest figures, without reducing departments or raising taxes. Finance Director Allison Martin listed the reasons for the 2015 tax digest decline by over \$8 million. She said all new growth in digest was outpaced by negative inflationary growth, with a 1 mill increase it would equal \$820,470 which is \$32,000 less than 2014. The decline in the motor vehicle digest will cause the millage rate rollup/rollback to no longer equate to prior year tax and TAVT isn't making revenue 100% whole. Chairman Dockery observed how no increase in taxes for so many years, has led to the problem of not being able to keep up with the need.

There was discussion on the approximate cost of Project Civic Access a/k/a ADA, which we are required to meet, by the Department of Justice. In order to borrow the money to complete the ADA requirements it will require a raise in taxes. Commissioner Pullen commented on the problem with the library building and the alternative if they constructed a new one. There was discussion of moving the library to the Community Center. Ms. Martin then presented the options that are available to manage the budget. Commissioner Sherrill stated that the county is actually over 3 mill under where the county should be. Ms. Martin stated that the loss due to foreclosed property and the senior exemptions outweighs the growth in the county. The questions of the possibility of a fire district tax was discussed, however that would not be beneficial. This is due to the EMS portion being combined with the Fire Department. The Commissioners reviewed the Capital Improvements Plan (C.I.P.) and projected needs. They created a list dedicating funds of the projected 1.5 millage tax increase as follows:

- \*C.I.P. will be funded by the 1 mill tax increase.
- \*C.I.P. does not include the library, therefore the library will be funded through SPLOST.
- \*Operational/General Fund additional requests will be funded by a .25 mill tax increase.
- \*TAVT shortfall will be funded by a .25 mill tax increase.

*The Chairman called a break from 10:46 a.m. – 11:09 a.m.*

The staff prepared a list of requested needs by department and each was discussed. The Commissioners determined which need would be met, including the Capital Improvements Plan, totaling a 1.5 mill tax increase. An employee 3% pay increase to help mitigate what the salary study finds, will be expended from fund balance.

**ADJOURN**

There being no further comments the meeting was adjourned by Chairman Dockery at 1:12 p.m.

  
Melissa Z. Rich  
Deputy Clerk, Lumpkin County