

LAMAR COUNTY BOARD OF COMMISSIONERS

Workshop Minutes

June 11th, 2018

1:00 p.m.

The meeting was called to order at approximately 1:00 p.m. Present for the meeting were Chairman Glass, Vice-Chairman Heiney, Commissioner Horton, Commissioner Traylor, Commissioner Thrash, County Administrator Zellner and County Clerk Davidson.

Revenue Discussion

The board reviewed the PT32 and heard from Finance Director Townsend that the digest had gone up by 10 million dollars and with the net digest change the rollback is 11.828 with a revenue shortfall of \$145,000.00. Financial Townsend stated that he reviewed trends for increases and the biggest decrease was with inmate revenue. The City of Griffin used to house their inmates in Lamar County and losing those inmates has resulted in a \$180,000.00 loss in revenue. Chairman Glass inquired about the decrease with the franchise fees with cable. Finance Director stated that looking at trends it is coming down due to wireless devices that people are using instead of using a cable connection. County Administrator Zellner asked about the reporting of franchise fee for A&T. Finance Director Townsend stated that this will show up under T.V and this will fall up under 911 for the T.V. County Administrator Zellner stated that the County is supposed to be getting a franchise fee for the phones. He stated that AT&T is saying that they don't have to pay for right of ways because they pay franchise fees. Financial Director Townsend stated that Franchise Fees are reported under the cable bills and anything belonging to AT&T is reported in 911. Chairman Glass inquired about building permits. The board discussed the forecasted budget for Building Permits with a \$15,000.00 decrease and building inspections up by \$5,400.00. Finance Director Townsend stated that this is based on trends. County Administrator reported that Building and Zoning Director Gunter stated that building permits have actually gone up. Chairman Glass stated that in 2016 there was \$55,530.00 worth of revenue from Building Permits. In 2017, there was \$47,779.00 worth of revenue from Building Permits. Finance Director Townsend stated that it went up and then it went back down. Chairman Glass inquired if it will be trended back down further. Finance Director Townsend stated that he trended it down just a little bit to make sure and in 2017 we actually dropped down. He said that he has to make sure he looks at the trend going down so that the County is exposed to risks especially with revenues dropping in this line item. Finance Director Townsend said that there could be a lot more permits coming in this year that will help out. Finance Director Townsend stated that he reviewed the revenues through April and the trend was still going to be around \$45,000.00. The current budget is \$60,000.00 and the forecasted budget is \$45,000.00. The building inspections for the current budget is \$17,500 and the forecasted budget is \$22,900.00. Finance Director Townsend stated that building permits decreased for the last for two years. Chairman Glass stated that they only skip one year. Finance Director Townsend stated that they started this year and they are trying to finish them up this year and there have been more inspections. Chairman Glass stated that inspections have gone up every year since 2014. Finance

Director stated that Motor Vehicles is trending down because it is now going for the Tax Ad Valorem Tax (TAVT). The forecasted revenue for TAVT shows a decrease of \$25,146.00. Chairman Glass stated that the extra distribution should bring the TAVT from \$465,000.00 to \$500,000.00. Finance Director stated that you have to play the trend game with a lot of these revenues and forecast it that way. Chairman Glass stated that you need to be realistic but you also want to be conservative. Finance Director Townsend stated that if the revenue comes up to 18 percent a lot of time he will drop it back down to 15 percent just to give a three percent fluff. The forecasted revenue for Sheriff's Services and the inmate housing have both dropped. The Magistrate Court fees dropped by \$6,000 and includes garnishments and other court fees. The Board reviewed the \$15,000.00 increase in E911 which is attributed to pre-pay phones and cellphone usage. Finance Director Townsend said that about \$24,000.00 will be brought in for pre-paid phones. County Administrator Zellner inquired about the Lamar County Board of Education reimbursement for \$5,000.00. Finance Director Townsend stated that this is for the Lamar County Board of Education when they didn't pay the County for a resource officer and they are reimbursing the County back over a period of time. The Culvert Installation for pipes increased by \$2,500. The Juvenile Court Supervisor collections decreased by \$600.00 and the Council of Juvenile increased from \$450.00 to \$1,000.00.

The board meet with allotted departments to discuss the proposed 2019 budget Based on the actuals line items the proposed budget for 2019 either increased, decreased or remained the same.

Tax Assessor

Tax Assessor Haddock stated that the biggest change is with re-evaluation of residential and commercial evaluations over a three-year period. In 2019 they will start on the City of Barnesville and in 2021 it will be for the rest of the County. Tax Assessor Haddock is requesting to have Personal Property audits done by Tinker and Associates for \$69,000.00 and the contract to re-evaluate all Residential and Agricultural properties is \$54,000.00. The total amount for all contracts is \$144,250.00. This includes Mid-Georgia mapping for \$8,000.00, Qpublic for \$7,500.00, PP reporting forms/assessments notices printing for \$5,500.00, Tinker and Associates, Personal Property audit for \$69,000.00, GSCCCA website, to print off deeds and plants, for \$250.00, and the Contract to Re-evaluate all Residential/Ag properties for \$54,000.00. Tax Assessor Haddock stated that if Taylor and Associates did the audit it would be \$168,000.00 versus the \$69,000.00 with Tinker and Associates. They will get it all done within one year. Tax Assessor Haddock said that they will be auditing small businesses as well as big businesses and a lot of time businesses aren't reporting what they are supposed to. When they audited Jordan Lumber, they ended up getting \$95,000.00 value out of them because of not auditing correctly. Tax Assessor stated that one of the big things that they will be auditing again will be the power plant. That agreement ends the end of this year. Traylor and Associates will charge between \$5,000.00 to \$10,000.00 for them to do a few audits and they have never done a total audit

for all businesses at one time. Tax Assessor said that they randomly pick a business to audit out of certain groups. Chairman Glass asked if Tinker and Associates has the manpower to cover everything in one year. Tax Assessor replied that they did. County Administrator inquired about Tinker and Associates. Tax Assessor Haddock stated that they had been auditing for about 30 to 35 years and they are out of South Georgia. Tax Assessor stated that the Taylor and Associates audit is only \$5,000.00 to \$10,000 and they do one or two audits and they go back three years when they audit. Traylor and Associates is a CPA firm where Tinker only does appraisals and they do it one year. There total cost is \$69,000.00. Tax Assessor stated that she could get a bid to do all of them. Tax Assessor Haddock said she just requested this because she wanted to know if the board is willing to spend this amount of money and if not, she is willing to see what they want to do. Tax Assessor Haddock stated that she knows that the board might not approve the whole \$69,000.00 so she put the option in her request for Taylor and Associates. Tax Assessor Haddock said that she thinks the County will make some more money. Commissioner Thrash stated that the board doesn't want to make money, they want to make sure that everyone pays their fair and equitable share. Tax Assessor Haddock stated that there are some businesses that have not been audited. They have a list of those business that do not ever return their personal property forms and businesses are supposed to do this every year. There are a lot of charge offs and because they don't return their personal property forms their values are estimated by the Tax Assessors Office. Tax Assessor Haddock stated that they want to make sure that everyone is assessed equally and fairly and taxed the way they should be. There is one company that has applied for freeport but they don't think that they have freeport. Commissioner Horton inquired about the time frame for the audit. Tax Assessor Haddock stated that she didn't know how long it would take Traylor and Associates to complete an audit. Chairman Glass stated that this audit would be for agricultural and residential properties. Vice-Chairman Heiney said that if they are going to invest \$69,000.00 dollars in Tinker and Associates what kind of return in investment would the County get. Tax Assessor Haddock explained that the return in investment for using Tinker and Associates \$227,000,000.00. This is the assessment value that could be added to the tax digest. Tax Assessor Haddock stated that they have audit small and large companies. They have audited small companies such as lawn care services that don't return. Commissioner Thrash pointed out that this kind of audit hasn't been done because her office doesn't have the staffing. Tax Assessor announced that she is losing an employee, Kelly Grammar due to low salary. She stated that the pay starts off at \$9.00 and if they go to school the salary can be increased to \$10.00 an hour. Tax Assessor Haddock stated that surrounding counties such as Meriwether and Spalding pay as much as \$13.00 to \$16.00 an hour. Tax Assessor Haddock stated that Brock Lanier is going to school for appraiser level 2 training. Holly Patel is an appraiser level 2 and makes \$14.96 an hour. Tax Assessor Haddock stated that Ms. Grammer is the third employee in this position for the last five years and that there are laws that have to learned and if you tell a tax payor the wrong thing

it can come back to bite you, especially if it comes to conservation use. Tax Assessor Haddock stated that it will be hard to find someone for \$10.00 an hour that will stay. Chairman Glass inquired about the starting pay. Tax Assessor Haddock stated that normally she starts them off at \$9.50 an hour and once they get their appraiser level 1 they are raised to \$10.00 an hour in order to hire someone. Tax Assessor Haddock stated that her plan is to start them off at \$10.00 an hour. Ms. Grammar did not go to school therefore her salary could not be raised. Tax Assessor stated that she realized that other departments have this same issue and she is not saying that her department is better than any of the other departments but everything in her department has to be done right. Tax Assessor Haddock says that she has a part-time position that has not been filled since 2010 but she is not requesting for a part-time employee. Commissioner Thrash inquired about the plans for the Tax Assessors Office. Tax Assessor Haddock stated that she is looking for a trained appraiser, she would like for Mr. Lanier to attend training to become an appraiser level 2 and that she has talked to Ms. Patel about getting her appraise level 3 but she doesn't want too. Tax Assessor Haddock says that she plans to retire in the next two years and she wants to get someone in that office that she can grow that can take over. The board requested that she get 2 more bids for the audit.

Administration

The board discussed the training and travel increase from \$8,500.00 to \$10,500 due to mandated training laws and certification training for administration personnel. The Human Resource Officer will also receive her certification in December and there will be a five percent increase in salary for this. Commissioner Horton inquired about the DOR/MVD Alt Fuel Fees line item. This is the impact fees for the weight limits of large trucks that has to be paid to the Department of Revenue. Vice-Chairman Heiney stated that he didn't understand the bottom line number. Finance Director Townsend explained that the contingency line item was decreased from \$1,130,285 to \$250,000.00. In 2018, there was a Special Local Option Sales Tax (SPLOST) carryover of \$441,000.00 which was used to pay off excess debt including the Public Works facility and two dump trucks. Chairman Glass noted that the interest for the Tax Anticipation Note (TAN) for \$30,000.00 is budgeted for 2019. This was not budgeted in 2018. Chairman Glass stated that the interest rate should be lower in 2018 because we didn't draw from the TAN until late May. Commissioner Thrash inquired about the increase in communications. She asked if this is anticipation of upgrading the internet service that the County has been working on for about a year. Finance Director Townsend stated that in 2016 it was \$8,977.00 and in 2017 it was \$8,1100.00. This was for iPads and some other things. This is also for Charter and the Georgia Technology Authority (GTA). Commissioner Thrash then said as an addendum to her question, shouldn't that be a little bit higher in anticipation of the internet upgrade throughout the County. Finance Director stated that this is actually included in the Information Technology (IT) budget. This was budgeted for 2019 but it is his

understanding that this will have to be included before September 30th of 2018. Commissioner Traylor inquired about the Grant Consultants line item. Finance Director Townsend stated that this is for the Community Development Block Grant (CDBG) for the Lamar County Health Department which is for \$750,000.00. The In-Kind monies owed by the County is \$246,000.00 and will come out of contingency funds. The board discussed the increase in office supplies from \$5,000 to \$7,500.00. Financial Director Townsend reported that Administration Assistant Martha Windle is performing an inventory audit because at least \$3,500.00 worth of supplies in the Administration budget gets handed over to all of the other departments. The plan is to keep the inventory low and order on as needed basis. The Supplies-Wellness Program for \$1,000.00 is used for incentives such as Healthy Wellness and the Wellness Warrior challenges. This money is reimbursed from a Wellness Grant from Local Government Risk Management Services (LGRMS) and the Association of County Commissioners of Georgia (ACCG). In general, the board discussed the fact that fuel prices are going up and additional funds are added to the line items for Public Works and the Fire Department. The board went back to the Administration budget and discussed the Retirement/Pension line item decreasing from \$20,188.00 to \$19,237.00 due to fact that the plans are a year behind. Commissioner Thrash inquired about an audit to make sure that all of the employees are property classified. Finance Director Townsend and County Clerk Davidson reported that a Worker's Compensation was performed this year and a refund of approximately \$14,000 was given back to County due to errors in personnel classification. Those errors have been corrected in the ERP system. The budget for Worker's Compensation decreased from \$2,639.00 to \$1,520.00. Mr. Granum, present for the meeting, inquired about how the departments obtain fuel for their vehicles. Chairman Glass explained that the fuel for the departments is obtained at the Lamar County Transportation Department and is based on a secure key service. The Lamar County Board of Education bills the County for the fuel that is received. There is some fuel bought for the Public Works department that is used internally.

Tax Commissioner

Tax Commissioner Anthony addressed the board regarding her budget. She stated that the County taxes due from the 2017 digest equaled \$5,221,606.77 for real and personnel property. For 2017, Personnel Property equals \$964,361.20 and Real Property equals \$4,228,957.99 with a total payout of \$5,193,319.19. The remaining amount due to the County is \$28,287.58. The collection rate is at 99 percent. Tax Commissioner Anthony reported that the total checks paid out to the County equals \$5,674,149.90 and includes principal, manufactured homes, timber and ad valorem taxes. The total for the Title Ad Valorem Tax (TAVT) collections paid out to the County equals \$450,886.83. For 2018, the total TAVT collections paid out to the County equals \$242,031.52. Finance Director Townsend reported that the new Motor Vehicle Registration and Titling Program called DRIVES will come out of the Information Technology (IT) budget but some of it will have to come out of contingency. Tax Commissioner Anthony reported that the Tax Commissioner Office was hit by lightning and they have not been able to process car tags.

She is working with Blane Cauthen, contracted IT, to resolve the issue. They are unable to connect to the Georgia Registration and Title Information System (GRATIS) and they have no internet service. Tax Commissioner Anthony reported that she is hosting the DRIVES training at the Barnesville Lamar County library on Thursday of this week from 9:00 a.m. to 3:00 p.m. Commissioner Thrash inquired about the long-term goals for the Tax Commissioners office. Tax Commissioner Anthony requested that as more and more services, such as printing titles, are put on her staff she would like to see their pay be increased accordingly. Tax Commissioner Anthony reported that she has a new online card payment service with "Government Window". County Clerk Davidson posted it on the County website under the Tax Commissioners webpage.

Commissioners

Chairman Glass reported that the only changes were for insurance, travel and training. Commissioner Traylor received his Commissioner Certification which will increase his pay by \$100.00 per pay period. County Clerk Davidson reported that anyone not grandfathered in after 2013 will be required to receive at least 12 hours of training per year. The board requested to increase the travel line item from \$16,500 to \$18,500 due to mandatory educational trainings.

Information Technology

Commissioner Thrash noted that the Capital Outlay will increase from \$9,500.00 to \$33,000.00 because of the new DRIVES program. Finance Director Townsend discussed purchasing new computers with an I7 version for the Tax Commissioners Office versus using 2, I5 versions and 3 surplus computers already in inventory. State unfunded mandates require that they have 6 computers and a server for the DRIVES program. Financial Director Townsend agreed to get a quote for the computers. Chairman Glass said that Tax Commissioner Anthony reported that Printers and Scanners will be delayed until the following year. A dedicated T1 line will be necessary for the DRIVES program to operate. Commissioner Thrash said that that this will cost some of the smaller counties money and could in fact bankrupt some the more rural counties. The board discussed using Blane Cauthen for IT needs on a contract basis. The board discussed rolling and recycling computers every three to four years. The technical services increase from \$25,000.00 to \$35,000.00 and is for various IT services. There was discussion about in-house servers. The server in the Administration Office is for the former AS400 system used for financial and payroll services. It is currently not in service but can be accessed if necessary. The ERP system that is currently in use is a hosted service provided through Tyler Tech and is known as INCODE. The INCODE maintenance contract is for \$29,144.00.

Towaliga Judicial Circuit

Chairman Glass reported that the Towaliga Judicial Circuit budget includes the Courts, the District Attorney and the Public Defender. The approved budget starts July 1, 2018 thru June 30, 2019. The budget was increased due to the split in cases but the bottom line budget didn't change but about \$2,000.00. Chairman Glass reported on the Towaliga budget and stated that the District Attorney (DA) went down by \$10,000.00 total. The Public Defender

is asking for an additional assistant for the Public Defender plus they are asking for more supplements. Last year Lamar County increased the budget from \$10,000.00 to \$15,000,00 for supplements. The Public Defender tried to make a case that the DA and the judges get \$21,000,00 in supplements and that he should too. Chairman Glass stated that Butts County has had an increase in caseloads. Chairman Glass stated that Lamar and Monroe County is paying the same as they did last year. Other circuits are split by case load or population. Splitting by population would help Butts County because Butts County has a bigger case load due to Henry County's bad actors moving in and getting caught. Lamar and Monroe are keeping the same case load split and Butts County is not happy. Butts County is planning on getting all of the Superior Clerk's together to lead in negotiations to look for proposals on other ways to handle the split in case loads.

Risk Management

The board discussed the renewal proposal for the Association of County Commissioners of Georgia (ACCG). County Clerk Davidson reported that the renewal contribution is \$245,466 less the safety credit of \$10,000.00 and less the dividend credit of \$33,211.00. The net contribution for the County is \$ 202,255.00.

Adjournment

Commissioner Horton made a motion to adjourn the workshop at 2:45 p.m. and Commissioner Thrash seconded the motion. The motion passed unanimously.

THE LAMAR COUNTY BOARD OF COMMISSIONERS

Charles Glass, Chairman

Robert Heiney, Vice-Chairman

Bennie Horton, Commissioner

Ryran Traylor, Commissioner

Nancy Thrash, Commissioner

Attest: _____
Carlette Davidson, County Clerk