

**LAMAR COUNTY BOARD OF COMMISSIONERS
WORKSHOP MINUTES
July 11th, 2019
1:00 P.M.**

The meeting was called to order at 1:00 p.m. on July 11th, 2019. Present for the meeting were Chairman Glass, Vice-Chairman Traylor, Commissioner Horton, Commissioner Heiney, Commissioner Thrash, County Administrator Townsend, and County Clerk Davidson.

Nurse Manager Sherry Farr-Lamar County Health Department

Nurse Manager Farr reported that the contractor, Proform Construction stated that they would be finished with the construction of the building except for some touch ups. Nurse Manager Farr thanked the board for all of the support including the staff and the community. She reported that a tree had been planted in honor of former Health Department Nurse and Board of Health member Martha Holloway for all of her years of service. Vice-Chairman Traylor volunteered to make a tree donation and suggested that they open it up to anyone who wants to donate a tree. Nurse Manager Farr said that they would collect the money and then purchase the trees. Nurse Manager Farr reported that they had 12 knock out roses that are next to the current building and said that they would dig those up and plant them near the building. The Rotary club is also donating 12 new knock out roses to be planted. Vice-Chairman Traylor suggested that other people that are interested could also donate a tree in honor or memory of someone and volunteered to donate a tree in honor of his mother.

Nurse Manager Farr reported that the Public Works Department had pressure washed the sign in front of the building and that she will have volunteers from Gordon who will take on the project of painting it.

Nurse Manager Farr addressed the board regarding the paving of the parking lot. She stated that in February or March of this past year former County Administrator Zellner had told her that the parking lot would be paved but said she had recently learned that this was not included in the County budget. Nurse Manager Farr stated that it would be nice to have the parking lot close to the building for the ease of the patients including new moms, older and disabled people. She said that the sidewalk is nice but noted that it was a long distance from the current parking lot. Nurse Manager Farr said that the citizens need easy access to the building.

County Administrator Townsend presented the board with three bids for paving. The board reviewed the ones from Michael's Asphalt for a cost of \$17,115.00; Barnes Striping for a cost of \$16,450.00; Houston Asphalt for a cost of \$18,600.00; and Quality Paving for a cost of \$57,000.00. The board discussed the differences in cost with the square footage of paving and recognized that Quality Paving's square footage differentiated from the other bids. County Administrator Townsend agreed to research the difference with Quality Paving.

The board reviewed the invitation and the program for the Ribbon Cutting ceremony for the new Lamar County Health Department that will be held on July 31st, 2019.

The board reviewed preliminary information on the collection of a Hotel Motel Tax as authorized by the State of Georgia. Planning and Zoning Administrator Buice explained that although most of the overnight lodging is centered in the downtown business district, that could change with one large project. This tax can also be collected on campgrounds and private homes that offer themselves for nightly rentals on platforms such as Airbnb's. Planning and Zoning Administrator Buice provided Hotel/Motel Excise Tax reports for counties who reported Hotel-Motel Excise Tax Revenue in FY2017 and information from the Department of Community Affairs (DCA). The board discussed the various excise tax rate percentages. Planning and Zoning Administrator Buice explained to the board that if they charge a three percent excise tax then it can go into the General Fund for any purpose. If they charge a five percent excise tax, then three percent of the excise tax goes into the General Fund and the other 2 percent of the excise tax has to be tourism related. If the board chooses to go with an eight percent excise tax then it has to be approved by the legislature. The board agreed on the five percent excise tax and requested that Planning and Zoning Administrator Buice draft a Hotel/Motel Excise Tax Ordinance and have the County Attorney review.

The board reviewed a revised schedule of permit fees for building permits. Currently, the fees are based on square footage times and assumed construction cost then cross referenced to a table that is broken down to 365 lines. The electrical permit fee is calculated by the service size plus the number of receptacles, light fixtures, door chimes, heat pumps and other items. The plumbing permit is calculated by the number of toilets, floor drains, washers and other items plus a \$25.00 flat rate. The heating, ventilating, and air conditioning (HVAC) is calculated by the number of units. All of these items are then added together to provide the final permit fee. Planning and Zoning Administrator Buice recommended that permits for new construction have a base fee plus a square footage fee that is set in tiers. This will provide a fee that is consistent with the time it takes to inspect the project. Planning and Zoning Administrator Buice provided a comparison of the current and recommended fees applied to different types of construction, and a comparison of permit fees that were gathered from other counties similar in size to Lamar County. Chairman Glass requested that there be an appendix to the current building permit fee schedule Ordinance and that an effective date be established. He suggested that this Ordinance be approved in August and that the effective date for change be the first of October.

The board reviewed the current Noise Ordinance approved on August 20th, 2013. Planning and Zoning Administrator Buice stated that she had reviewed the Noise Ordinance for Hall County and their Ordinance included noisy birds and animals and yelling and shouting. The board discussed mechanically amplified noise and the hours of operation for wedding venues. Chairman Glass requested that the Noise Ordinance be modeled after the last Special Exception where the board imposed certain conditions for a wedding venue.

Commissioner Thrash requested that the board go into executive session for personnel at 1:01 p.m. Commissioner Horton made a motion to recess the workshop meeting to go into executive session for personnel. Vice-Chairman Traylor seconded the motion. The board came out of executive session at 1:56 p.m. and resumed the workshop meeting.

Commissioner Thrash and Vice-Chairman Traylor presented the board with a project update for the Lamar County Solid Waste Authority. The information was broken down in four areas: Building Roads & Infrastructure; Equipment; Products; Company Affiliations and Relationships. It was reported that Jordan Lumber submitted a contract to purchase the building for \$3.6 million and agreed to purchase gas with a 20-year agreement. However, Jordan withdrew the contract and decided to sell their business. They are currently leasing the north end of the Enercon building to Yancey for \$4,750.00 per month plus utilities. The board reviewed the project timeline and milestones for the project. The activated Carbon System is expected to be in commission in March of 2020. The board discussed the generation of revenue for the project and Commissioner Heiney had concerns with the timeline and the loan with the Georgia Environmental Finance Authority (GEFA). Commissioner Heiney stated that he would hate for someone to come along and purchase this project for a sum of money that is currently owed and then they end up making a lot of money from the project and Lamar County never reaps the benefit. Commissioner Heiney stated that Lamar County is the only County in the United States that has this capability and said that the only company that he knows of, that has this is type of system, is located in Germany. Commissioner Horton stated that they need to pray for the best with this project. Commissioner Heiney questioned the cost effectiveness of the project and inquired about the how much electricity or energy it will take to run this. Commissioner Heiney inquired about how much garbage goes through the machines and how much time it takes to do this. He said that he understood that it was 400 tons at full capacity in Phase 1 of the project. Commissioner Thrash stated that years and years of studies and pages and pages of performance analysis had been done to meet the GEFA requirements. Vice-Chairman Traylor stated that GEFA was very thorough with their audits and said that they are still standing behind the loan. He said that he defers to them because their engineers are the experts. Commissioner Heiney said that these were all great points, but said that a lot of politics were involved. He said that loads and loads of money were given to solar plants that went bust and these decisions were political. Commissioner Heiney said that he hopes that this has been a politically correct loan and wondered if they should stress until March 2020. Commissioner Heiney requested that an audit be done on every single line item of the project looking at all the players and where the money went. Commissioner Heiney stated that 11 million dollars has been spent and there is still no equipment. Chairman Glass pointed out if they sell the Char it will be worth 13 million dollars along with the ability to extract and potentially sell the gases.

County Auditor Underwood addressed the board. She stated that she had concerns with the Solid Waste Audit. There was discussion about whether or not she should speak to the Solid Waste's auditors and said she disagreed and/or didn't understand the meaning of some of the line items. Commissioner Thrash connected Solid Waste Authority Director Johnny Poore via telephone and County Auditor Underwood went through some of the line items and their meaning. There was discussion about the Contract Labor, and the Bank Fee's line items. Chairman Glass intervened during the phone conversation and suggested that County Auditor Underwood and Solid Waste Authority Director Poore discuss these issues at a later date. County Auditor Underwood continued to address the board regarding her auditing ability and the length of time that she had put into the audit. County Auditor went over the Financial Highlights for 2018. The County's combined net positions totaled \$ 19,064,964 million. Of this amount, unrestricted net positions amounted to \$57,795.00. Combined Revenue totaled \$13.35 million and the overall expenses totaled \$12.00 million. Overall the net change in fund balance was a decrease of \$99,677.00 as a result of expenditures for increased capital outlay from the prior year. The net change in the General Fund

balance was an increase of \$78,127.00. As of December 31, 2018, the County's General Fund reported an unassigned fund balance of \$2,317,448.00. This includes long term liabilities, capital outlay and the long-term capital liabilities; the notes, the leases, the net pension liability and the capital asset depreciations. County Auditor Underwood went over the condensed statement of net positions. This is the governmental activities for the County. The current and other assets is \$3,029,034.00. This is the cash, the accounts receivables and taxes receivables. This is readily convertible into cash. The capital assets which is net appreciation is \$ 17,806,129.00 and these are things that are currently due. The long-term liabilities are \$ 1,875,665.00. This is mainly the net pension liability. The deferred inflows are \$281,280.00 and is on the actuarial report. The net investments in capital assets is \$17,806,129.00 and is the same as the capital assets because there isn't anything to be taken out of this. The restricted net position is \$1,428,594.00 and the unrestricted is \$233,397.00. The total net position is \$19,001,326.00 for 2018. Vice-Chairman Traylor inquired about the capital assets and why they are different from 2017 to 2018. County Auditor Underwood stated that this is because of outstanding debt.

County Auditor Underwood went over the combined statement of revenues, expenditures and changes in fund balance. This is for the General Fund. The total revenues are \$ 9,913,606.00 with the total expenditures being \$9,835,479.00. The excess of revenues over expenditures is \$78,172.00. This was a change in the fund balance. The special revenue E911 brought in was \$229,709.00. The expenditures for the special revenue E911 are \$363,876.00. The deficiency of revenues for the special revenue E911 is \$134,167.00 This increases the negative fund balance to \$946,417.00. The total fund balance at the end of the year for 2018 is \$2,351,239.00.

County Auditor Underwood reported that the SPLOST for 2017 was brought in as \$2,033,969. The investment income is \$629.00. The intergovernmental expenditures for the cities are \$986,791.00 and the capital outlay is \$653,089.00. The principle is \$139,164.00 and the interest is \$12,796.00. The total expenditures for the intergovernmental expenditures are \$1,791,840.00. The excess of revenues for the SPLOST 2017 are \$242,758.00. The debt proceeds for SPLOST 2017 are \$425,356.00 and the transfer in/out are \$19,179.00. County Auditor Underwood stated that there was a transfer into SPLOST from the Capital Project Fund of \$19,179.00. The total other sources for SPLOST 2017 are \$444,535.00. The net change in that fund balance is \$687,293.00. County Auditor Underwood reported that the 2011 Special Local Option Sales Tax (SPLOST) is not closed out. She said that there are no receipts recorded for that year because nothing was received however, it did have money in it at the beginning of the year. County Auditor Underwood said that not all of the projects were completed and stated that she had reactivated the account. County Auditor Underwood went over the original estimated cost of each entity for the project. The City of Barnesville's original estimated cost was \$3,730,162.00 and the total cost spent was \$3,660,867.00. The City of Milner's original estimated cost was \$382,581.00 and the total cost was \$382,581.00. The Town of Aldora's original estimated cost was \$95,645.00 and the total cost was \$95,645.00. The Lamar County Service Center's original estimated cost was \$250,000.00 and the total cost was \$231,971.00. The Recreation Facilities original estimated cost was \$350,000.00 and the total cost was \$369,273.00. The Fire Truck original estimated cost was \$ 680,000.00 and the total cost was \$510,000.00. The Fire Protection Improvement original estimated cost was \$50,000.00 and the total cost was zero dollars. The Public Works Equipment original estimated cost was \$660,000.00 and the total cost was \$3,417,706.00. The bank charges were a total cost of \$197.00 for the SPLOST 2017. County Auditor Underwood said that some of these projects were

not 100 percent complete and said that the Fire Protection Improvements is zero complete. County Auditor Underwood said that the money was transferred out and into the General Fund and some of it was transferred over to the Capital Projects Fund. When it was transferred over to the Capital Projects Fund it was then spent on recreation and roads and bridges. It was supposed to be spent out of SPLOST. County Auditor Underwood went on to say that you can not take the money out of SPLOST and put the money into General Fund and then move the money over to Capital Projects Fund. She said that this is against State code because the SPLOST Fund is not really closed out. County Auditor Underwood said that you can keep a SPLOST Fund open for a long time as long as the projects are not complete. Once the projects are complete, that is when you can transfer whatever money is left in the that fund and transfer them out to another fund. She stated that you have to keep a project open until all of the projects are complete. Chairman Glass explained to County Auditor Underwood that all of the projects were complete and didn't cost as much as the projected amount therefore the carryover amount for the 2011 SPLOST was transferred to the General Fund. County Auditor Underwood stated that the board needed to look at prior year. The original estimated cost for roads and bridges was \$3,366,131.00 and the prior year was \$2,461,896.00. County Auditor Underwood said that this project is not 100 percent complete. She said that the prior Fire Protection and Improvements project shows an original estimated cost of \$50,000.00 and nothing was spent on it in the prior year. County Auditor Underwood continued to compare the original estimated cost for the SPLOST 2011 projects against the prior year cost for the projects and said that were not 100 percent complete. County Auditor Underwood said that the only way to get away with this is to say that the project didn't cost as much as the original estimated cost and the only project that she knew of, that was like this, was the Fire Truck. She said that the original estimated cost was \$680,000.00 and it was purchased for a cost of \$510,000.00. County Auditor Underwood said that the Georgia Department of Revenue will not accept this because money was transferred out of SPLOST into the General Fund and then transferred into the Capital Projects Fund. Then the Capital Project Fund was used for roads and bridges and recreation. County Auditor Underwood said that the money should have stayed in the SPLOST fund and spent on those items instead of being spent out of the Capital Project Fund. Chairman Glass asked if it was spent out of the Capital Project Fund does that mean it was a SPLOST 2011 project. County Auditor Underwood stated that the referendums are very open. She said that it says recreation then it's recreation unless the project that was designated is very specific; like the Fire Truck. County Auditor Underwood said that this is why it was put on the referendum in this manner; for more leeway with the project. Commissioner Thrash stated that there are separate accounts for the SPLOST Funds and the General Funds and wondered how this could happen and questioned where the money was. County Auditor Underwood said that the rest of the money is in the General Fund. County Auditor Underwood said that General Fund owes SPLOST \$213,313.00. Commissioner Thrash asked how they didn't know that. Chairman Glass stated that the board agreed that the projects were complete. County Administrator Townsend said that the board voted on it and he checked with the attorney about it. County Administrator Townsend said that they were using the wrong numbers. County Auditor Underwood stated the 2011 SPLOST schedule was in the back of the audit and said that she and County Administrator Townsend had discussed it. County Administrator Townsend stated that when he first started working for the County the incorrect numbers were already being used. He said that there was Water and Sewer Authority improvements for \$500,000.00 and said that this was not in there. Commissioner Thrash said her concern was that if you are doing book work and you see that you spent \$510,00.00 on a fire truck, and you budgeted \$680,00.00, why was there a difference. County

Administrator Townsend said that there was another list. County Administrator Townsend said he only had \$500,000.00 on the list for Fire Trucks. County Auditor Underwood said that he was looking at the wrong numbers. She said it was a proposed referendum. County Administrator Townsend said that when he received it from former County Administrator Zellner it was marked final. County Administrator Townsend said that the audit is correct because he pulled the correct numbers from the Board of Elections office and the audit is right. He said that he realized he was running on incorrect numbers and should have verified it with the audit. County Auditor Underwood said that if he wasn't dead sure about the SPLOST numbers then he should have called and asked her. County Administrator Townsend said that County Auditor Underwood should have verified the newspaper to make sure they were doing it right. County Auditor Underwood said that she has always used the list that was on the ballot. County Auditor Underwood said that she didn't know that County Administrator Townsend was going by the wrong list. County Administrator Townsend pointed out that the Water and Sewer Authority was on the list that was advertised. County Auditor Underwood agreed that it was but said that the Water and Sewer Authority project was re-done and voted on and taken off the list. Commissioner Thrash asked if the audit would be accepted. County Auditor Underwood replied that it would be accepted with problems and that she did the best that she could with it. She said that instead of saying \$1,070,812.00 was transferred out of SPLOST 2011 and then into the General Fund, and then into the Capital Project Fund she backed out as much as she could. She said that she didn't do this as a transfer. She backed it out and re-activated the SPLOST 2011 account. County Auditor Underwood said that she put all the expenditures that were spent on it into other places, and pulled them back in. She reported that SPLOST 2011 now has an interfund balance of \$213,313.00. County Auditor Underwood stated that she knows where it was spent. She said it was spent to pay a debt off in the General Fund. County Auditor Underwood said that this is not how it should have been done. She said the amount that is in General Fund is listed in the audit as due to SPLOST and said that it needs to be paid back to the SPLOST. County Auditor Underwood said that this is what the Georgia Department of Revenue is going to see. County Auditor Underwood stated that funds from SPLOST were commingled with funds from the General Fund.

Chairman Glass stated that on the referendum the estimated dollar amounts were not listed. He said the dollar amounts per project were not listed and asked where the numbers came from. County Auditor Underwood said that they are supposed to be listed so the people know where it is going to be spent. Commissioner Thrash and County Administrator Townsend said that dollar amounts are not required on the referendum. County Auditor Underwood said that she got the numbers from the County Clerk. County Auditor Underwood again said that the original estimated cost has got to be in the audit. Commissioner Thrash said that these numbers came from their planning session and that is where the County Clerk got the numbers from. Chairman Glass said that a list of projects is on the referendum and that the actual dollar amounts are not on the referendum. He said that these numbers could have come from the planning sessions. Commissioner Thrash agreed that the \$213,313.00 had to be adjusted because it is owed to SPLOST.

County Auditor Underwood reported that the Capital Projects total revenue was \$818,562.00 and reported that the Local Maintenance Improvement Grant (LMIG) is included. She reported that \$19,179.00 was transferred out of the Capital Projects Fund and then transferred over to the SPLOST 2017 because the SPLOST 2017 had in turn paid for the SPLOST 2011 accounts payable.

County Auditor Underwood said that you can transfer into SPLOST but you can't transfer out of SPLOST. The sale of timber in the Capital Projects Fund is \$103,679.00 and other sources is \$84,500.00 This leaves the net change in fund balance with \$321,125.00. The non-major funds consist of the drug seizure fund, the law library and the drug court. The net change in fund balance is \$18,757.00. County Auditor Underwood continued to go over all of the schedules of the supplementary information, and the governmental funds schedules listed in the 2018 audit.

County Auditor Underwood reported that incorrect journal entries were posted to the General Fund, SPLOST and Capital Project Funds therefore several funds do not balance or are invalid. She said that all journal entries should be reviewed and approved before entry, then once entered, the affected accounts should be reviewed for accuracy. County Auditor Underwood recommended that a member of the board review the journal entries. County Auditor Underwood stated that the trail balance had invalid accounts listed. She said that many of the accounts were inactive. She said that whatever was posted to that inactive account was not there. She said that in the SPLOST account the amount paid to the City of Barnesville and the City of Milner was not listed and this was off by a million dollars because these two accounts were made inactive. She said that there was an amount that was spent on recreation and that account was invalid and there were several more accounts that were listed as inactive. County Auditor Underwood also stated that there are no internal controls in the Clerk of Superior Court's office regarding financial reporting, monthly disbursing, making deposits in a timely manner, petty cash, accounting for fees and fines remitted and dealing with cash that comes into the office. Chairman Glass stated that the board is working on this issue and that the board has a plan of action in place. County Auditor Underwood said that the bank reconciliations were not prepared for any bank accounts of the Lamar County Clerk of Superior Court for the calendar year ending December 31, 2018.

County Auditor Underwood stated that she will also need to complete the Reports for the Local Finance and the E911 Report. County Auditor Underwood addressed Chairman Glass and said that she has read the minutes and in the workshop meetings Chairman Glass was quoted saying that he was ready to change auditors and this makes her feel inadequate and makes her feel like that he doesn't trust her or know what she is doing. County Auditor Underwood said that she is a seasoned auditor and that she reads the minutes and knows what is being said about her and her services. She said that there is something wrong with the Solid Waste Authority audit and that this has been a very difficult and time-consuming audit for her to complete. County Auditor Underwood concluded by saying that she will not be doing the audit anymore and that with the position that Chairman Glass holds, she doesn't appreciate it. County Auditor Underwood said that it was hard to be handed something like the Solid Waste Authority audit and be asked to have it out in five days. County Auditor Underwood stated to the board that the audit is time consuming. The audit is balancing it back and tying it in making sure everything is correct. She said that she didn't want a substandard audit and she doesn't want the State to write her up on anything. She says that she does her very best and puts her heart and soul into this audit. County Auditor Underwood stated that she worked through the July 4th holiday and through the entire weekend and late at night. She said that most accounting firms took off all weekend and they don't come back until Monday morning. County Auditor Underwood said that this audit has been too stressful and said that Commissioner Heiney is right in trying to tell the board something about the Solid Waste Authority. County Auditor Underwood continued to express her feelings regarding the issues with

the Solid Waste Authority and how much time this audit took. Chairman Glass apologized to County Auditor Underwood for anything he may have said against her.

Regular Meeting Discussion

The Board discussed the Regular Meeting agenda for July 16th, 2019

- 1) The Board reviewed the Special Exception App # 2019-02 by Fortified Telecom.
- 2) The Board reviewed 3 sets of minutes.
- 3) The Board removed the Boy Scouts from the agenda.
- 4) The Board heard from County Administrator Townsend that there would be a 30-day extension on the S.R. 36 Bid Tabulation.
- 5) The Board reviewed Resolution 2019-07 by Fortified Telecom
- 6) The Board reviewed Resolution 2019-08 Furnishing of Sales and Use Tax Information to Municipalities and Counties. This Resolution allows for information to be received from July 1st, 2018 to June 30th, 2019 and designates County Administrator Townsends as the designated officer to request and receive the information.
- 7) The Board reviewed a list of roadways for Lamar County including the speed limits.

Administrator's Report

County Administrator Townsend stated that he is working with Corky Welch with Goodwyn, Mills and Cawood, regarding another 30-day extension on the S.R. 36 bid.

County Administrator Townsend reported that Fire Chief Matthews would like to purchase a 10,000 GVWR Pickup Ford F-250 for a cost of \$ 28,644.00. The SPLOST III budget for the Fire Department is \$500,000.00 with \$453,503.20 spent between 2018-2019. The remaining balance is \$46,496.80. Chairman Glass said that once this amount is spent, the SPLOST III budget for the Fire Department is closed until the next SPLOST III and there may not be any money slated for the Fire Department because all of the funds for SPLOST IV could be designated for building a new jail.

County Administrator Townsend presented a Mid-Year Budget to the board. The FY 2019 budget was approved for \$9,896,466.00 and needs to be amended to \$10,120,174.00. This is a \$223,708.00 increase from the approved FY 2019 budget. The FY 2019 budget did not include the \$120,115.00 health and retirement reimbursement from the County's authorities. The FY 2019 budget projected a 5 percent increase versus a 10.4 percent actual increase in health cost. The medical drugs continue to be the driving factor for the increases. The re-structure of the Zoning Department and Code Enforcement was consolidated into the Planning and Developing Department which was a 20 % increase. He reported that the revenues are 16 percent higher which is attributed to the Local Options Sales Tax, Building permits and the Tax Ad Valorem Tax (TAVT). County Administrator Townsend reported on the special revenue funds. The Drug Abuse Treatment fund (DATE) budget is projected to be balanced with revenues equaling expenditures of \$ 40,746.00. The E-911 fund budget is projected to be balanced with revenue equaling expenditures totaling \$228,810.00 which includes half of the salaries of 10 employees. The Law

Library Fund has estimated revenues from fines and earnings in the amount of \$4,500.00. The expenditures for operating expenses are budgeted at \$4,500.00. The Sheriff Inmate Commissary Fund has revenues project at \$100.00 and is generated from the sale of supplies to jail inmates. County Administrator Townsend said that the departments and the Constitutional Officers have worked hard to keep their budgets low.

County Administrator Townsend presented the timeline for the Calendar Year Budget of 2020. The department heads were given their request forms on July 1st, 2019. The calendar shows that the first public workshop for the Board of Commissioners to discuss the budget will be held on July 25th, 2019 and the first ad for the public hearing must be in the legal organ by July 30th, 2019. The budget request is due to the Commissioners by August 16th, 2019 at 4:00 p.m. along with the Capital Outlay request which must have one quote or bid to reflect the cost requested and must be over \$10,000.00. The County's digest and millage rate is due to the Georgia Department of Revenue for approval by August 30th, 2019. The public workshops will be held in October and November of 2019. The public hearing to review the budget will be advertised on December 3rd and December 10th and the Board of Commissioners will adopt the 2020 budget on December 17th, 2019.

County Administrator Townsend presented a PT32 computation showing a rollback millage rate of 12.406. He said that Tax Assessor Haddock had reported to him that personal property will actually look better than what is listed on the presented PT32 computation. The estimated 2019 personal property is \$92,337,679.00. Chairman Glass stated that if they could go up to last year's millage rate of 12.621 it will generate around \$99,000.00 worth of revenue. County Administrator Townsend presented a budget summary of appropriations with total funding sources of \$10,120,174.00 which includes the increases and decrease of all the departments. Once the line items for the departments increase or decrease, a budget amendment will be submitted for the board to approve. County Administrator Townsend stated that the 2019 General Fund property tax current budget was \$4,533,545.00 and the amended amount is listed as \$4,081,842.00 which is a 91 percent collection rate. County Administrator Townsend presented a graph of expenses and revenues showing history for each item in the budget. County Administrator Townsend stated that Motor Vehicles had dropped from \$13,485,940 in 2018 to \$4,724,080 in the 2019 tax digest due to the changes with the birth tax and switching to the Title Ad Valorem Tax (TAVT).

The board agreed to put the paving bid for the new Lamar County Health Department on the agenda and requested that County Administrator Townsend verify the bid from Quality Paving. County Administrator Townsend stated that the funds for the paving would come from the contingency line item. Chairman Glass requested a report from County Administrator Townsend showing how much cash had come from the Lamar County tax payers for the new Lamar County Health Department building.

Adjournment

Commissioner Heiney made a motion to adjourn the workshop meeting at approximately 4:04 p.m. Commissioner Horton seconded the motion. The motion passed unanimously.

THE LAMAR COUNTY BOARD OF COMMISSIONERS

Charles Glass, Chairman

Ryran Traylor, Vice-Chairman

Bennie Horton, Commissioner

Robert Heiney, Commissioner

Nancy Thrash, Commissioner

Attest: _____ Carlette Davidson, County Clerk