



**Board of Commissioners of Spalding County  
Special Called Meeting  
September 20, 2019  
9:30 AM  
119 E. Solomon St., Meeting Room 108**

**The Spalding County Board of Commissioners held a Special Called Meeting in Room 108 of the Spalding County Annex on Monday, September 20, 2019, beginning at 9:30 a.m. with Chairperson Rita Johnson presiding. Commissioners Donald Hawbaker, James R. Dutton, Gwen Flowers-Taylor and Bart Miller were present for the meeting. Also present were County Manager, William P. Wilson Jr., Assistant County Manager, Michelle Irizarry, and Executive Secretary Kathy Gibson to record the minutes.**

**I. OPENING (CALL TO ORDER)** by Chairperson Rita Johnson.

**PLEASE SILENCE YOUR CELL PHONES AND ALL OTHER ELECTRONIC DEVICES.**

**II. INVOCATION** led by Commissioner James R. Dutton, District 2.

**III. PLEDGE TO FLAG** led by Commissioner Donald Hawbaker, District 5.

**IV. AGENDA ITEMS**

1. Consider approval of the 2019 Tax Levy

***Motion/Second by Hawbaker/Dutton to approve the 2019 Tax Levy.***

Commissioner Flowers-Taylor stated that she is still concerned that we are willing to take our "rainy day" savings and use that fund a budget that we do not have enough money to fund.

Commissioner Miller expressed his concerns over the number of people Spalding County has included in the budget this year. We are having a hard enough time as it is getting law enforcement and fire personnel, we cannot compete with the surrounding counties because we do not have the tax base that the other counties have. We have got to learn how to quit spending money.

Commissioner Miller then stated that he always thought that SPLOST was an easy way to fund projects; but the more things we build, the more it costs us to operate. Sooner or later people are going to realize this and not vote anymore SPLOSTs in. He has people in his district who are on fixed incomes and many who are seniors, and they cannot afford anymore taxes. We've got some of the highest taxes in the State now. We've got to learn how to stop spending money.

Commissioner Dutton then asked where Spalding County sits in a relative tax rate to other Counties.

Mr. Wilson stated that tax rates is not a real indicator of what you should be looking at, for example: 1 mil of tax in Spalding County generates \$1.7 million dollars, just to

the north of us, in Henry County, 1 mil of tax generates \$8.5 million dollars. Therefore comparing the rate is really not comparing “apples to apples.” You need to compare how much a mil of tax generates in regards to the General Fund. Every county surrounding Spalding County is above us with the exception of Butts County. Some counties, for example Pike, a mil of tax generates approximately \$800,000, so it just depends on which County you are located in as to what 1 mil of tax generates and then how much of that mil relates to your General Fund Budget.

Commissioner Dutton then added that relates back to decisions that were made by the Board of Commissioners 30-40 years ago as to what type of properties the zonings and other decisions that were made at that time.

Commissioner Flowers-Taylor then asked if a mil of tax for the School Board equaled a mil of tax for the County.

Mr. Wilson stated it is very close, they have a few more exemptions than we do, but it is still in the \$1.7 million range.

Commissioner Flowers-Taylor found surprising during the Public Hearings that the public was under the general impression that the City of Griffin, Orchard Hill and Sunny Side were able to lower their millage rate, why can't the County do the same. By the same token if Orchard Hill or Sunny Side had to provide the services to their citizens that the County currently provides to them, they would have to raise their millage rate. The City of Griffin can afford not to raise their millage rate because they can move almost \$2 million annually into the General Fund from their Enterprise/Utility Funds.

Commissioner Flowers-Taylor then stated it is not a matter of us “spending less” because the cost of living continues to go up. It's not a good thing, but her whole consideration is if we use all of our Fund Balance, what happens when a tornado comes through and we have to disburse funds before we can get FEMA funds or tax revenues don't come in on time. Then we don't have enough money to meet our financial obligations. There is not easy answer and we will have to go with what the majority feels is the best.

Commissioner Hawbaker stated that Spalding County's budget is based on 100% collections. Whereas the City of Griffin budget is based on 95% of collections. So, if we did not adopt the rollback rate and left everything the same how much of our reserves of approximately \$6 million would be used

Mr. Wilson stated that we are utilizing approximately \$2.3 million which will take us down to \$3.6 million which is approximately 30 days of reserves.

Chairperson Johnson then reminded the Board the reason we are looking at keeping the millage rate the same as 2018 is because of the unexpected increase in Health Insurance Premiums.

Mr. Wilson advised that Spalding County provides a lot of services that are not required by state law. There are services that are required to be provided and there are services that are not and our list of those services that are not required is approaching the same size as the list that is mandated, if it has not surpassed that list. You don't have to provide for garbage, you don't have to provide fire protection, you don't have to provide recreation.

Commissioner Flowers-Taylor stated that she was originally of the opinion that she wasn't going to vote for the tax levy to be the same as last year, but when she looks back at the budget and it was almost \$2 million that we're having to pay out for Healthcare Insurance costs, that means that we budgeted pretty well on everything else, even with the increases. We could not have accommodated the increases if something had not been "backed off" in the General Fund.

Mr. Wilson then advised that Spalding County's sources of income are very finite, they are Property Taxes and Sales Taxes. Those are the two big numbers in our budget and we don't have a mechanism to move millions of dollars from Enterprise Funds into the General Fund. We do not have Enterprise Funds to do that with and that is what allowed the City of Griffin to rollback their mileage rate.

Mr. Wilson went on to say there is some confusion when it comes to Orchard Hill and Sunny Side. For the cities of Orchard Hill and Sunny Side, Spalding County provides under contract for Fire Protection Services. Just the other night the Board of Commissioners signed a contract for Zoning, Permitting and Inspections where the fees collected pay for those services. The only tax that Orchard Hill and Sunny Side have is to pay the fire contract to Spalding County for fire protection in their community. They do not levy a tax for anything other than fire protection and that is based on their digest.

Commissioner Hawbaker then added that he would love to use the rollback rate; however, in his personal view it would be unwise to essentially take all of our savings to spend on necessary expenses. At this point we simply cannot use the rollback rate and use 80% of our Reserve Funds. It would affect our bond rating is that correct?

Mr. Wilson stated that when you draw down the Reserves Funds it does affect the bond rating.

Commissioner Hawbaker stated that going with the rollback rate would be poor stewardship and poor money management. The only thing we can do is to hold the millage rate at the 2018 level, especially with the 8% increased valuation on property. He is willing to take the risk that 30 days of reserves will be available and on hand to get us through anything that may happen.

***Motion carried 4-1 (Miller).***

## **V. ADJOURNMENT**

***Motion/Second by Dutton/Hawbaker to adjourn the meeting at 9:58 a.m.  
Motion carried unanimously by all.***