

MINUTES OF THE SPECIAL CALLED MEETING  
OF THE BEN HILL COUNTY COMMISSIONERS  
HELD ON JUNE 28, 2016 AT 3:00 PM IN THE  
BEN HILL COUNTY COURTHOUSE ANNEX

Those present for the meeting were as follow:

|                   |                |
|-------------------|----------------|
| Philip C. Jay III | Chairman       |
| Daniel Cowan      | Vice-Chairman  |
| John Mooney       | Commissioner   |
| Frank Feild       | County Manager |
| Donna R. Prather  | County Clerk   |

Commissioner Bennie Calloway was absent.

Chairman Philip Jay III called the meeting to order.

**Budget Amendment Minutes Correction**

Vice-Chairman Daniel Cowan made a motion to rescind the following motion made on May 5, 2015 that approved a 2015 budget amendment of \$ 57,073 to cover the increase in the County Health Insurance. Commissioner John Mooney seconded the motion; which passed with Vice-Chairman Daniel Cowan and Commissioner John Mooney both voting for the motion.

Commissioner Daniel Cowan made a motion to correct the following motion made on January 26, 2015, to increase TAVT Tax and Mobile Home Tax revenue line items by \$9,744.00 instead of \$2,804.00 to balance the budget amendment. Commissioner John Mooney seconded the motion; which passed with Vice-Chairman Daniel Cowan and Commissioner John Mooney both voting for the motion.

**Ben Hill Transit Operations Grant Budget Adjustment**

Commissioner John Mooney made a motion to approve creating a new revenue and expenditure accounting line in the County Budget named Transit Operations Grant and increasing the budget by \$58, 470 for the Transit Operations Grant (5540) expenditure and increasing Transit Operating Grant revenue (33.4120) by the same amount. Vice-Chairman Daniel Cowan seconded the motion; which passed with Commissioner John Mooney and Vice-Chairman Daniel Cowan both voting for the motion.

**Tax Assessor Board Reappointment/Jasper Stewart**

Commissioner Daniel Cowan made a motion to reappoint Jasper Stewart to the Tax Assessor Board for a (4) four-year term. Commissioner John Mooney seconded the motion; which passed with Vice-Chairman Daniel Cowan and Commissioner John Mooney both voting for the motion.

## **2015 Audit**

County Manager Frank Feild stated we have received the 2015 Audit. The County overspent by \$506,222. This will be deducted from our fund balance; leaving us a new fund balance of \$191,976.

While this deficit can be attributed to one constitutional officer, finger-pointing does not solve the problem we have going forward.

Our projections are that the County will overspend its budget again in 2016; unless drastic measures are taken to reduce our expenses by at least \$350,000. We have prepared a number of options to accomplish this; all of which will impact the Departments, Constitutional Offices, our employees, and public services.

In developing the 2017 Budget, we are recommending a \$1M proportional decrement be applied; like we did in 2013. This is draconian, but the alternative is to increase the millage rate; which no one wants to do. It is vital that we rebuild the fund balance.

It has become clear over the last few years that most Department Heads and Constitutional Officers work hard to stretch every dollar we have; while some still need to be more frugal.

Pat Ashley of Meeks CPA answered questions regarding the draft audit report as the Commissioners discussed the audit findings.

## **2016 Budget**

County Manager Frank Feild gave an update on the expenditures and revenue for the 2016 budget as of June 24, 2016.

## **Tax Digest & Millage Rate**

County Manager Frank Field reported the 2016 Tax Digest has been prepared, and the Commission has the options of increasing the millage rate, adopting the rollback millage rate or reducing the millage rate.

In the last 3 years, our tax digest has decreased by \$20,096,249. Since this time last year, it decreased only \$1,673,777. Although any decrease is troubling, it appears that the hemorrhaging may be stopping. This is positive news for both the County and its landowners. I would point out that the Tax Assessor has been at 40% on the sales ratio for some time now; so this optimism has solid numbers to back it up.

When the 2016 total digest of taxable property was prepared, we computed the rollback millage rate that will produce the same total revenue on the current year's digest that last year's millage rate would have produced had no reassessments occurred. The rollback millage rate is 15.165 mills; which mean our anticipated collections will be \$1,916 less than in 2015. Although we are dealing with an extremely tight budget and a severe deficit

from 2015, we recommend that the Commission adopt the rollback millage rate.

The County's 5-Year History of Levy and Current Tax Digest will be published in The Herald-Leader on July 6th and will be published again on July 13th. They were also posted on the County website at [www.benhillcounty.com](http://www.benhillcounty.com).

The advertisements included Notices of a Public Hearing on July 22nd at 6:00 p.m. and Adoption of Rollback Millage following the Public Hearing.

Commissioner John Mooney made a motion to adopt the rollback millage rate at 15.165 mills. Vice-Chairman Daniel Cowan seconded the motion; which passed with Commissioner John Mooney and Vice-Chairman Daniel Cowan both voting for the motion.

Meeting Adjourned

\_\_\_\_\_ Philip C. Jay III, Chairman

\_\_\_\_\_ Donna R. Prather, County Clerk