



LUMPKIN COUNTY
Board of Commissioners
Special Work Session Minutes
Executive Conference Room
99 Courthouse Hill
Dahlonega, GA 30533

July 23, 2025
1:00 PM

CALL TO ORDER

The meeting was called to order at 1:01 pm. Present were Chairman Chris Dockery and Commissioners Tucker Greene, Bobby Mayfield, Rhett Stringer, and Jeff Moran.

DISCUSS 2026 BUDGET

Chairman Dockery said the digest is not ready, so we can discuss priorities today and meet again after we have the digest. Finance Director Abby Branan explained we do not have the digest yet because of a problem with the software that the Tax Commissioner uses. The problem is affecting many counties statewide, so it's possible the state might issue an automatic extension across the board. The Tax Commissioner also has the option to request a thirty-day extension with no penalty as long as it is requested by August 1st. The budget calendar may be delayed by a week.

Ms. Branan displayed the budget presentation for the BOC to review and discuss. Regarding reclassification and positions, the Chairman mentioned how we funded 18 part-time positions for the Fire Department last year. Are some of those being converted to full-time? "You get the biggest bang for your buck with part-time positions because they do not require benefits," he explained. He was concerned if the request is truly intended to convert some of the part-time positions, and he said he would only consider that if we were having difficulty filling the positions. Mr. Ours said the Chief wants to add a response vehicle. It's one position per shift, so three medics. The Chairman said if we are adding a training position just because we need a place to put someone, he is not in favor of that. Commissioner Stringer said they should use funds from the part-time positions for that. Ms. Branan clarified that it's three bodies to fill a position, so 18 part-time is 6 people.

Mr. Ours said he had requested an intern because of the Director of Operations position being eliminated, but he is fine with the intern not being budgeted. The Chairman asked if we could cut some from the Commissioner training and travel and use it for an intern instead, but Mr. Ours said there will be at least one new Commissioner next year, so the extra funding for training and travel will probably be necessary. Commissioner Mayfield said Park & Rec is justified in their request because of the massive growth they have recently experienced. Chairman Dockery said as far as case load on the County Manager, the Assistant County Manager will hopefully be able to help with that once we can get the Elections Manager position filled.

The Chairman said without the tax digest, we are limited in what we can and can't do today. He

said he cannot think of a scenario in which he would be in favor of a millage rate increase. He suggested for staff to go back and look at the requested positions and then prioritize which ones are most needed. They can then come back and make a recommendation to the BOC.

Commissioner Stringer said the BOC did not get to meet with the Tax Commissioner, and Ms. Branan said when there are position requests from elected officials, they are usually included for the BOC's consideration. The Chairman commented on the request to reclassify one of the Tax Commissioner's employees as a senior clerk, saying since he already has a Deputy Tax Commissioner, there might not be a need for another supervisory role. The BOC was in agreement to have staff go back and re-prioritize these position requests.

The discussion turned to proposed capital projects, including various roof replacements. The Chairman said he believes the annex roof was done as recently as 2010, and he asked if it really needs replacing already. Ms. Branan said some of the roofs have not held up as well as expected, though Ashley Peck indicated some of these requests could be delayed. The annex and elections building could wait a year, but the Health Department roof has been leaking more severely. Chairman Dockery said staff can take this list of capital projects and prioritize them from the greatest to the lowest need. The Commissioners also had questions about the \$15,400 allocated for IT work at the new concession stand, and the \$50,000 for Fire Station 1 living quarters renovations. Chairman Dockery said certain capital projects will take precedence over things like living quarters renovations or EOC cameras. He said we might be able to find ways to reduce the cost of renovating the fire station's quarters.

Moving on to employee compensation and the fund balance, Chairman Dockery said we went through a painful process with the salary study because pay had stagnated for years. He said we have to keep the merit, but if it's not feasible to do a COLA, then it isn't feasible. Merit raises should be the number one priority, followed by the COLA. If we don't keep pace, we will lose employees, and we won't be able to recruit and retain employees. Additionally, we could do a 2% COLA instead of 3%. Ms. Branan said, ultimately, any growth in the digest is not going to be enough to balance the budget. We can either make cuts, increase revenues, increase taxes, or cut more into the fund balance. Commissioner Mayfield asked what the percentage was for the fund balance, and Ms. Branan said on 12/31/2024, it was about 27.5%, which is slightly high.

Mr. Ours said the budget has been holding pretty steady, and the Chairman observed that we have traditionally added to the fund balance at the end of the year. Ms. Branan said we have been using more fund balance every year, and even though we are trying to be as conservative as possible, it isn't safe to assume we won't use the fund balance. It isn't sustainable to use the fund balance to balance operations over and over. Chairman Dockery said if we have too much money left to roll over into the fund balance, it becomes a question of whether we are taxing more than we should. The goal is not to grow the fund balance. The excess should be given back to the taxpayers by avoiding raising the mill rate. It should go back to balancing the budget so we are not collecting more money than we need. Ms. Branan said if the use of the fund balance increases every year and the tax digest is not increasing correspondingly, then something eventually has to give. The Chairman agreed, but he said that is not a reason to avoid using it now to balance the budget.

Commissioner Stringer brought up the fire fees and asked if they were going away. Mr. Ours

said he will have to check into that with the County Attorney because there was a lawsuit regarding it. He said he will also check with ACCG (Association County Commissioners of Georgia). Commissioner Mayfield said he agrees that we should hold the line on the mill rate. Chairman Dockery said staff can go back and prioritize some of these requests while we wait for the tax digest. The main priority is merit raises, followed by the COLA, then capital projects, and then positions. Mr. Ours said they will go back over the budget to tighten some things up.

ADJOURNMENT

The meeting was adjourned at 1:56 pm.