



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

July 24, 2023
9:00 AM

- **CALL TO ORDER**
- **DISCUSS 2024 LUMPKIN COUNTY BUDGET**
- **ADJOURNMENT**

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CALL TO ORDER

The meeting was called to order at 9:00 am. Present were Chairman Chris Dockery and Commissioners Tucker Greene, Bobby Mayfield, Rhett Stringer, and Jeff Moran.

DISCUSS 2024 LUMPKIN COUNTY BUDGET

Chairman Dockery stated he and Commissioner Stringer met with the Finance Director, Abby Branan, last week. Ms. Branan explained \$1,384,000.00 is needed to balance the budget. If they used the unassigned fund balance to balance the budget, that would leave approximately 24.47% in the unassigned fund balance. The recommended amount is between 15-25%. Chairman Dockery said the increase in the budget is around \$2 million, and that amount is what it will take to sustain the current services as they are with no additional services added. The Chairman said he believes staff has done what they could to reduce the budget as much as possible, and we are well within the parameters of the recommended fund balance. He said they need to decide what percentage the unassigned fund balance needs to be and then roll back the additional amount in taxes. We do not want to over-tax our citizens, but we need enough to cover expenses if something happens, he stated.

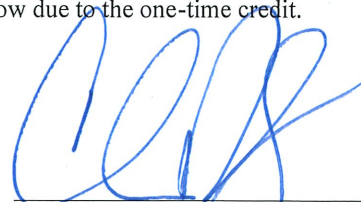
There was discussion on how sales tax helps assist with the reduction of property taxes. Chairman Dockery said the growth that is coming at the end of Highway 400 will also require the demand of services to remain the same. The current amount will not be enough, so they will need to begin planning for increases to fire protection and other areas. He asked Ms. Branan about the special tax districts, and she replied there were some expenditures for things like reservoir maintenance that were moved to another area. They were then able to take the amounts from the fund balance to total the rollback rate.

Commissioner Mayfield commented they are reducing the millage rate by 1.276, and he asked what that means in terms of money for property owners. Chairman Dockery explained it means the amount will be about the same as it was for households last year, unless the school increases their millage rate. If they do, it will change the overall millage rate, but it would not be due to the County. Commissioner Mayfield asked what the increase in the budget is compared to last year. Ms. Branan said it has increased 8.8% and the increase is from employee raises, difference in pension matches, merits, increases to property and liability insurance, and operations. Ms. Branan also wanted to notify the Commissioners that there will be an insert added to the property tax bills. Governor Kemp approved a one-time \$500 credit on homestead properties. The homes that have an escrow through a mortgage company will lower their bills next year because they will assume their taxes went down. The insert will explain owners may not want to lower their escrow due to the one-time credit.

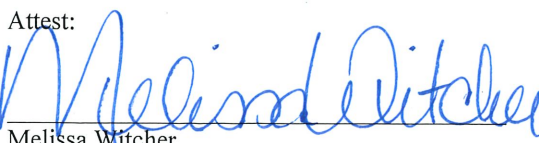
ADJOURNMENT

The meeting was adjourned at 9:31 am.

August 15, 2023
Date


Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Attest:


Melissa Witcher
Clerk, Lumpkin County