

WHITE COUNTY BOARD OF COMMISSIONERS
MINUTES OF THE REGULAR MEETING HELD
MONDAY, NOVEMBER 6, 2023 AT 4:30 P.M.

The White County Board of Commissioners held a Regular Meeting on Monday, November 6, 2023 at 4:30 p.m. in the Board Room at the Administration Building. Present for the meeting were: Chairman Travis Turner, Commissioner Terry Goodger, Commissioner Lyn Holcomb, Commissioner Edwin Nix, Commissioner Craig Bryant, County Manager Billy Pittard, Finance Director Jodi Ligon, and County Clerk Shanda Murphy.

Chairman Turner called the meeting to order.

Following the Pledge of Allegiance, Rev. Dennis Turner – Cleveland First Baptist Church / White County Ministerial Alliance – provided the invocation.

Upon a motion made by Commissioner Bryant, seconded by Commissioner Nix there was a unanimous vote to adopt the minutes of the following meetings: October 2, 2023 Regular Meeting, October 16, 2023 Called Meeting & Executive Session, and October 30, 2023 Work Session & Called Meeting.

Ms. Cindy Levi, Avita Community Partners CEO, presented information on Avita, the assistance they provide to residents of White County, and resources available (see meeting file for presentation). Ms. Sharon Bucek, White County’s appointed representative on the Avita Board of Directors, joined Ms. Levi. The Board of Commissioners expressed their appreciation to Ms. Bucek for representing White County on this Board.

Mr. David Murphy, Director of Public Safety and Mr. Mike Lefevre, Fire Chief, presented Neighborhood Hero awards to three (3) firefighters who witnessed and responded to a cardiac arrest on October 6, 2023. He noted that their quick response resulted in a positive outcome for the patient. The firefighters recognized were Lanier Swafford, Lon Gilbert, and Candice Humphries. Five (5) citizens were also honored for their reaction to a house explosion that occurred on Gunns Circle on October 8, 2023. The neighbor’s responded and pulled the wife, husband, and child to safety. The citizens recognized were Colt Stovall, Wayne Lovell, Will London, Ryan London, and Tony Hooper. Ms. Kelcie McClellon, one of the three (3) rescued expressed her gratitude to those whose’ s brave and quick action resulted in her family’s safe exit from the explosion.

Mr. Clay Pilgrim, Rushton & Company, presented the Fiscal Year 2022-2023 Financial Audit Report.

Report to the Board of Commissioners
For the fiscal year ended June 30, 2023



November 6, 2023

AUDIT OPINION – Pages 1-3

Unmodified Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of White County, Georgia as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows for the year then ended.

Auditing Standards

We audited the County's financial statements in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States.

White County's Responsibilities

The financial statements are the responsibility of White County's management.

Rushton's Responsibilities

As independent auditors for White County, our responsibility is to express opinions on the fair presentation of the financial statements.



Government-wide Statements – Pages 15-17

These statements provide the reader with information on the County as a whole, using the full accrual basis of accounting. Columns for the governmental activities, the business -type activities, and the component unit.

Two statements:

Statement of Net Position – Pages 15 - 16

- Presents the assets, liabilities, and residual net position of the County

Statement of Activities – Page 17

- Presents the results of operations of the County



Net Position – Last 5 Fiscal Years

Year	Assets	Net Position	Net Position	Net Position	Expenses	
2019	\$ 40,299,117	\$ 5,535,740	\$ 5,494,004	\$ 51,328,861	\$ 1,942,074	1
2020	41,760,259	5,969,995	6,483,556	54,213,810	2,884,949	2
2021	41,503,592	7,269,753	9,757,776	58,531,121	4,317,311	3
2022	43,519,085	6,642,762	18,893,723	69,055,570	10,524,449	4
2023	47,658,838	7,093,875	19,516,428	74,269,141	5,213,571	5

- 1 Increase in property and sales taxes; increase in salaries and wages and repairs and maintenance
- 2 Increase in property taxes and sales taxes; expenses remained similar to prior fiscal year
- 3 Increase in sales, hotel/motel, and property taxes; increase in operating grants (CARES Act); increase in public works expenses due to storm damage repairs and road maintenance; increase in health insurance premiums
- 4 Increase in sales, hotel/motel, and property taxes; increase in operating grants (ARPA)
- 5 Increase in sales taxes; decrease in operating grants (ARPA); increase in salaries and wages



General Fund

Revenues

- Increased \$1,997,553, 8.8%
 - Property taxes increased \$193,846
 - Local option sales taxes increased \$291,137
 - Interest increased \$586,170
 - Intergovernmental increased \$388,702

Expenditures

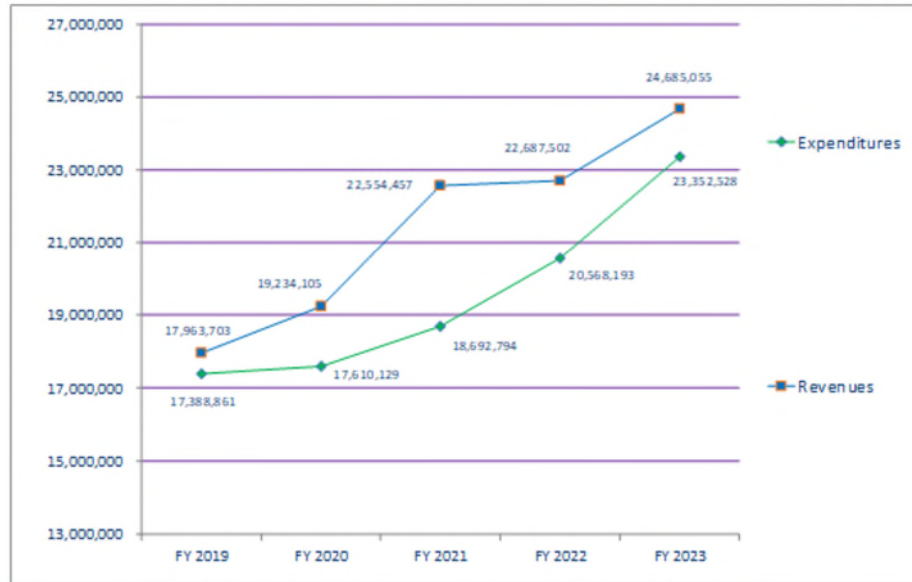
- Increased \$2,784,335, 13.5%
 - Fire expenditures up \$750,060 (personal services up \$608,378)
 - Sheriff expenditures up \$547,633 (personal services up \$416,421)
 - Detention Center expenditures up \$248,083 (personal services up \$195,586)
 - Park & Recreation expenditures up \$687,080 (personal services up \$263,370 and capital outlay up \$324,293)

Unassigned Fund Balance – Page 18 of the ACFR

- FY 2023, \$13,614,319, 58.3% of expenditures (7.0 months)
- FY 2022, \$15,519,718, 75.5% of expenditures (9.1 months)



General Fund Revenues and Expenditures – Last 5 Fiscal Years



Schedule of Projects Financed with Special Purpose Local Option Sales Tax – Pages 125-127

\$8,640,693 Expended

- \$535 for 2008 Referendum
- \$47,949 for 2014 Referendum
- \$8,592,209 for 2020 Referendum



Report on Internal Control and Other Matters– Pages 114-115

In accordance with *Government Auditing Standards*, we have issued our report on our consideration of White County's internal controls and our tests of compliance.

This report describes the scope of our testing of internal control and compliance, and the results of that testing, but is not intended to provide an opinion on the internal control or compliance.

No material weaknesses and 2 significant deficiencies were noted in the internal controls of White County.

No instances of material noncompliance or other matters were noted.



Report on Compliance and Internal Controls over Major Programs– Pages 116-118

In accordance with the Uniform Guidance, we have issued our report on our consideration of White County's compliance with requirements applicable to each major program and on internal control over compliance.

This report describes the scope of our testing of compliance requirements and internal controls over major programs, and the results of that testing. We are required to express an opinion on the County's compliance with requirements; our opinion is unmodified. This report is not intended to provide an opinion on the internal control.

No material weaknesses or significant deficiencies were noted in the internal controls of White County, Georgia over the compliance requirements applicable to the major programs.



Current Reporting Changes

GASB 96

The Governmental Accounting Standards Board (GASB) has issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. Effective for White County for the fiscal year ending June 30, 2023.

The statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITA) for end-users (governments). The statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*.



Future Reporting Changes

GASB 101

The Governmental Accounting Standards Board (GASB) has issued Statement No. 101, *Compensated Absences*. Effective for White County for the fiscal year ending June 30, 2025.

The statement replaces GASB Statement No. 16, *Accounting for Compensated Absences*. The goal of the standard is to create a more consistent model for accounting for compensated absences that can be applied to all types of compensated absence arrangements. The new standard also removes the current requirement to disclose both the gross additions and deductions to the liability.





Upon presentation of proclamation, November 16-22, 2023 was designated as “Farm-City Week in White County”. The proclamation was accepted on behalf of the White County agricultural community by Chamber President Beth Truelove and members of the Agri-Business Committee.

Ms. Kimberly McEntire, Director of Parks & Recreation, advised the Board that she had been able to obtain references for the low bidder on the shade structure project (this item had been tabled at a previous meeting in order to allow her to do so). She advised that the references were good, and she recommended awarding the contract to Shade America in the amount of \$79,610.00 which will provide shade structures for the bleachers and playground areas at Yonah Preserve.

Upon a motion made by Commissioner Goodger, seconded by Commissioner Holcomb, there was a unanimous vote to award the contract for the shade structure project at Yonah Preserve to Shade America in the amount of \$79,610.00 – to be funded by SPLOST.

Upon a motion made by Commissioner Nix, seconded by Commissioner Goodger there was a unanimous vote to approve the following board appointments:

- Board of Assessors – Mr. Warren Glover for a three (3) year term to expire December 31, 2026.
- Building Authority – Mr. Larry Freeman for a three (3) year term to expire December 31, 2026,
Mr. Russell Mobley for a three (3) year term to expire December 31, 2026,
Mr. Mully Ash for a two (2) year term to expire December 31, 2025, and
Mr. Marc Greene for a one (1) year term to expire December 31, 2024.

Ms. Jodi Ligon, Finance Director, presented the monthly Financial Status Report (see attached).

November 6, 2023 – Regular Meeting Minutes (continued)

During County Manager Comments, Mr. Pittard expressed appreciation to Ms. Ligon for her work demonstrated with the audit presentation. He also stated that the presentations made at the beginning of the meeting were great and he was proud to be a part of this community.

Chairman Turner asked that Mr. Pittard provide an update on the fill-in of the pool at the Recreation Department. Mr. Pittard stated that he was awaiting a quote from Charles Black Construction related to doing the fill-in with the equipment they already have onsite for the gym construction project. He also provided information on the upcoming bid process regarding operations of the Transfer Station.

Chairman Turner asked if the Commissioners had any comments. Commissioner Holcomb expressed appreciation for Ms. Ligon and to the Road Department for the paving on Campground Road. Commissioner Nix also expressed appreciation to Ms. Ligon and for those recognized during the presentations. Chairman Turner stated that the presentations demonstrate that biblical values remain in White County.

Chairman Turner opened the floor for public comment.

Ms. Lillian Hall stated that short-term rentals (STR's) had run their course White County and needed to be stopped. She said that if limits are set, there needs to be public participation. She said it is not right for the applicants to always get the last word in the Commission meeting, the public only gets to comment in the Planning Commission meetings, and the public does not elect the Planning Commission. She also stated that she did not understand why so many STR's were coming before the Board if a moratorium was in place.

Ms. Fio Weaver, stressed the importance of constitutional principles and submitted a typed comment for the record which was entered into the meeting file.

Mr. Mike Mays, asked the status of the proposed new fire station on Duncan Bridge Road. Chairman Turner advised that construction plans for the facility are in process and when the plans are complete, they will have a better idea on the timeline for the project.

Ms. Beth Truelove, encouraged participation on December 2, 2023 Christmas Parade.

With no additional public comments, Chairman Turner closed the floor.

Chairman Turner explained (in reference to Ms. Hall's comment) that the STR applications currently being heard were in process prior to the current moratorium and the county was required to allow those applicants to continue through the process under the current regulations.

Upon a motion made by Commissioner Goodger, seconded by Commissioner Holcomb, there was a unanimous vote to adjourn the meeting.

The minutes of the November 6, 2023 Regular Meeting were approved as stated this 4th day of December, 2023.

WHITE COUNTY BOARD OF COMMISSIONERS

s/Travis C. Turner
Travis C. Turner, Chairman

s/Terry D. Goodger
Terry D. Goodger, District 1

s/Lyn Holcomb
Lyn Holcomb, District 2

s/Edwin Nix
Edwin Nix, District 3

s/Craig Bryant
Craig Bryant, District 4

s/Shanda Murphy
Shanda Murphy, County Clerk