

WHITE COUNTY BOARD OF COMMISSIONERS

MINUTES OF THE FISCAL YEAR 2025 BUDGET WORK SESSION

HELD MONDAY, APRIL 15, 2024 AT 8:30 A.M.

The White County Board of Commissioners held a Budget Work Session for the 2025 Fiscal Year. Present for the meeting were: Chairman Travis Turner, Commissioner Terry Goodger, Commissioner Lyn Holcomb, Commissioner Edwin Nix, Commissioner Craig Bryant, County Manager Billy Pittard, and County Clerk Shanda Murphy.

Chairman Turner called the meeting to order.

Mr. Pittard expressed his appreciation to all departments who had worked very hard on developing the draft budget making many reductions, where possible, in order to make the implementation of the Classification Compensation Study a reality. He called the Board's attention to the documents which had been provided to them with their budget binders - a General Fund Expense Summary Sheet, a General Fund Revenue Summary Sheet, an overall summary of the major changes made within the departmental budgets, and the three-year budget history. He noted that many expense items from the General Fund Countywide Department (110) had been reclassified to other specific departments for more appropriate accountability and reviewed the significant increases in the FY 2025 Draft Budget. Significant increases noted in expenses included the Emergency Medical Services (EMS) contract increasing \$189,485.00, the cost of implementing the class / comp study being \$1,494,860.00, and a projected increase in health insurance premiums of \$400,000.00. Significant increases noted in revenues included a projected increase of \$1,300,000.00 in ad valorem tax, an increase of \$385,000.00 in LOST revenue, an increase in interest of \$535,000.00, and a projected increase of \$129,000.00 in insurance premium tax. Mr. Pittard did note that the Assessor's Office is in the third-year review period for compliance with the sales ratio required by the Georgia Department of Revenue – as the county's sales ratio had been below the required threshold for a two-year period and they are having to be aggressive with assessments in order to hopefully avoid penalty. He stated that he knows that property owners get upset when their assessments increase, however that is a result of the market not of anything the county can control – which is an issue across the state, not just in White County. Chairman Turner expressed his appreciation to Mr. Pittard for the work he had put into developing the draft budget information and for reviewing this information in advance on a one-on-one basis with the Board – which has resulted in a much smoother process.

Mr. Ricky Barrett, Coroner, presented a request for the Coroner's Office FY 2025 Budget. He stated that he believed he had a solution which would accomplish what he needed without increasing the budget. He indicated that he currently has three (3) Deputy Coroners who are paid \$5,000.00 annually and he wants to increase that salary to \$7,500.00 annually. In order to do this, he would change one (1) of the Deputy Coroner's to a back-up only and reduce his salary to \$2,500.00 annually. He would also reduce the expense listed under Professional Services Medical to \$0.00 and increase the salary line item by that amount. He would also increase his salary by \$260.06 to make it an even \$35,000.00 annually. There was a consensus of the Board to support the changes to the budget as Mr. Barrett presented.

Mr. Nathan Eason, Extension Agent, presented a request for the Extension Office FY 2025 Budget. He stated that the increase being requested was \$7,877.00 which included an increase in vehicle insurance, an increase in travel expense, funds for new office chairs, a county match for the 4% increase given by the state (\$1,829.00) on the county portion of his and the 4-H Assistant's salaries, a \$3,211.00 increase for the Administrative Assistant, and a \$600.00 increase for the part-time program assistant. He did note that the Board of Education had committed to funding their matching portion of the requests being made. There was a consensus of the Board to support the changes to the budget as Mr. Eason presented.

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Mr. Pittard stated that the increases for positions in the Coroner’s Office and the Extension Office were not included in the class / comp study.

Ms. Ashley Gilder with MSI Benefits Group presented Employee Benefits Program Renewal Options for FY 2025. Following the review of some historic data, Ms. Gilder presented the Cigna renewal of +9% (\$346,206.00). Following discussion regarding the current plan design and employee premium structure, there was a consensus of the Board to move forward on the FY 25 renewal with Cigna with a single plan option including a reduction in co-pays based on the current Base Plan, and with a \$10.00 per pay period increase in employee payroll deductions across all tiers. The calculated annual increase for this option was \$265,762.00 (not including the increase in deductions) \$257,563.00 (including the increase in deductions).

Mr. Pittard reviewed the Assessor’s Office FY 25 budget request including recommended audit expenses from the department, following discussion there was a consensus of the Board that they only wanted to move forward with the Homestead Audit based on a cost of \$31,000.00. The Board also instructed Mr. Pittard to increase the contingency currently included in the draft budget from \$250,000.00 to \$300,000.00 or 1% of the General Fund Budget – whichever he deemed most appropriate. The Board also authorized Mr. Pittard to include the increase requested by Avita (mental health services) from \$10,000.00 to \$11,000.00. In closing Mr. Pittard advised the Board that currently there are a few unknowns pertaining to the FY 2025 Budget, including the Enotah Judicial Circuit Budget and the renewal cost for property & liability insurance, however with the information presented in this Work Session – he hoped the Board now has a good idea of what to expect for the most part.

Chairman Turner adjourned the meeting.

The minutes of the April 15, 2024 Fiscal Year 2025 Budget Work Session were approved as stated this 6th day of May, 2024.

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