

## GRADY COUNTY BOARD OF COMMISSIONERS

### MEETING MINUTES

April 18, 2023, Meeting

The Grady County Board of Commissioners met on April 18, 2023, at 6:00 pm for a regular meeting. Commissioners LaFaye Copeland, Ray Prince, June Knight, Keith Moye, Phillip Drew, County Administrator Buddy Johnson, County Clerk John White, County Finance Director Holly Murkerson, and County Attorney Gabe Ridley were present.

Mr. Drew opened the meeting with the invocation and pledge to the flag.

Motion by Mr. Moye, second by Mrs. Copeland to approve the agenda as presented. The motion was approved.

#### PUBLIC COMMENTS

Yancey Maxwell, 1404 Tired Creek Rd

Mr. Maxwell stated that he was there to throw ideas out. Need to do some overlaying on short distances for some roads. Mr. Maxwell stated that he wants to sit down with someone and discuss what will work. Mr. Maxwell talked about the taxpayers and how they want to see more done. He stated the monthly reports need to be more specific. Mr. Drew responded by explaining the TSPLOST to Mr. Maxwell.

Michael Cook, 184 Carr St Calvary, GA

Mr. Cook stated he appreciated the efforts of the Road Crew. Mr. Cook stated he is seeing more trucks with the logos on them. He stated, give the Road Crew the recognition they deserve. Road signs are still missing, and more communication is needed. Mr. Drew stated that the commissioners talk with constituents all the time about issues and follow up with Stanley on the issues.

#### PRESENTATIONS

None

#### CORRESPONDENCE

The Calendar of Events was reviewed.

Regular Board Meeting, Tuesday, May 2, 2023, at 9:00 am.

#### CONSENT ITEMS

Motion by Mr. Moye, second by Mrs. Knight to approve:

C020-22 Regular Meeting Minutes from 04/04/2023.

C021-23 Brinson Plat.

The motion was approved.

#### FORMAL ACTIONS

FA024-23 Motion by Mrs. Knight, second by Mr. Prince to approve the Distilled Spirits Ordinance. The motion was approved.

FA025-23 Motion by Mrs. Copeland, second by Mrs. Knight to approve the Alcohol License Fees. The motion was approved.

FA026-23 Motion by Mrs. Copeland, second by Mr. Moye to approve the Lease Agreement for Lease One Magnolia for the Mack Dump Truck. The motion was approved.

FA027-23 Motion by Mr. Moye, second by Mrs. Copeland to approve the Resolution to amend the 2022 Budget. Mrs. Murkerson stated she had to adjust the revenue by \$7.696 million that was received in 2023 but was paid in 2022. This was due to the untimely issuance of the money by the Tax Commissioner's Office. The motion was approved.

FA028-23 Motion by Mr. Moye, second by Mr. Prince to approve the Special Alcohol Event Request for Popes Museum. The motion was approved.

#### NEW/UNFINISHED BUSINESS

Finance Director's Report – Holly Murkerson

Grady County Financial Review for March 2023

Presented April 18, 2023 – Holly Murkerson, Finance Director

General Fund Revenue:		General Fund Expenditures:	
IDEAL %	ACTUAL %	IDEAL %	ACTUAL %
75%	85%	75%	80%
BUDGETED	RECEIVED	BUDGETED	SPENT
\$20,151,700	\$2,616,454	\$20,151,700	\$4,110,229

Ideal percentages decrease month to month at equal intervals.

Sales Tax Revenue:

	2023	2022	DIFFERENCE
SPLOST:	\$169,200	\$152,600	\$16,600
LOST:	\$168,900	\$152,600	\$16,300
TSPLOST2:	\$153,000	\$137,000	\$16,000

\*Six items are exempt from TSPLOST taxation:

1. The sale or use of any type of fuel used for off-road heavy-duty equipment, off-road farm or agricultural equipment, or locomotives;
2. The sale or use of jet fuel to or by a qualifying airline at a qualifying airport;
3. The sale or use of fuel that is used for propulsion of motor vehicles on the public highways;
4. The sale or use of energy used in the manufacturing process of tangible goods primarily for resale;
5. The sale or use of motor fuel for public mass transit; or
6. The purchase or lease of any motor vehicle

Other financial news:

1. Money has been moved from former banks into the new Ameris accounts; most should be closed after April interest hits the former accounts, other than those utilizing auto deposits. I have submitted new banking information to those vendors.

We will keep an eye on those accounts and close them as appropriate. I have communicated with the former banks about the amounts that will come out of their banks in order that they can prepare accordingly.

2. Accounts Payable is currently working diligently to change the online/ACH vendor payments to the new General Fund Operating Account.
3. "Go Live" with Tyler Incode is in full process as we continue to enter information from the previous CSI Accounting + system.

Please be advised that there will be challenges ahead as the two systems are balanced and reviewed at several levels. Check printing is expected to resume at the end of the week to early next week. We do appreciate everyone's patience as we navigate through this process while switching over the bank accounts and all that accompanies that process, fully learning and utilizing the online banking features, and gathering and entering information while simultaneously learning the new Tyler Incode system.

We were aware that this would be a tremendous undertaking and I would like to thank all the employees of the Board of Commissioners office for their efforts and long hours currently and in the upcoming months. We are so thankful for the assistance provided by Tyler and Ameris. I would also like to thank the Grady County Commissioners and our County Administrator for approving the much-needed upgrades that will be provided through a new software system and utilizing the many banking features available to allow Grady County to be more efficient and effective across all departments/offices.

Mr. Johnson spoke concerning the SPLOST and that it may have to be renewed early due to revenues. Mr. Johnson will start talking with the City of Cairo and the City of Whigham about renewing SPLOST. Mr. Johnson stated we will get the roads paved that are listed on the TSPLOST. We have completed all but three roads. Mr. Prince mentioned putting up signs that they are paid for by the TSPLOST fund.

Mr. Prince stated that he was contacted by one of the banks who was concerned about the unpaid property taxes on a piece of property that had not been paid in four years. Mr. Prince was told that he had approved of the taxes not being paid and of the repayment of the taxes. Mr. Prince had the Commissioner's Office conduct an open records request concerning the taxes in question and that is when it was discovered that the taxes had not been paid since 2019. Mr. Prince stated the taxes were paid the next day. Another open records request was sent by the Commissioner's Office to see how many others had not paid their taxes and what if any repayment agreements were made. The results showed that there are \$970,000.00 in back taxes owed. Mrs. Copeland stated that the repayment agreements do not have amounts listed in them.

Mr. Prince stated we will have to have an audit to see what processes are in place to collect these taxes. Mr. Prince stated what gets him is that most of the people pay their taxes and it is not fair to let some not pay their taxes.

Mrs. Copeland stated there should be a running balance for the amount owed.

Mr. Binion asked to speak and stated he does not understand why he must scrape to pay his and others are allowed to slide.

Mr. Prince stated there needs to be an official contract for the repayment of back taxes.

Mrs. Copeland stated she wants to be transparent that we are not stating that the Tax Commissioner does not have a spreadsheet, she just has not provided us with any spreadsheets.

Mrs. Murkerson stated that no one gives her information to budget for unpaid taxes.

Mr. Yancy Maxwell stated there is a lady who gave land to a church, and she still has not gotten her tax bill straightened out yet.

#### **EXECUTIVE SESSION:**

None

#### **REPORTS**

- A. Attorney's Report – None
- B. Animal Control 03-23
- C. Code Enforcement 03-23
- D. Buildings and Grounds 03-23
- E. Lake Report 03-23
- F. Recreation Department 02-23 and 03-23

#### **RESOLUTIONS, PROCLAMATIONS, AND AGREEMENTS**

Regular Board of Commissioners Meeting Agenda

April 18, 2023, 6:00 PM

- I. Executive Duties
  - A. Call to Order – 6:00 PM
  - B. Invocation/Pledge
  - C. Adoption of Agenda
  - D. Public Comments (3 Mins)
- II. Presentations
  - None

III. Correspondence

- A. Calendar of events

Regular Board Meeting, Tuesday, May 2, 2023, at 9:00 am

IV. Consent Items – (One motion)

C020-23 Approval of Regular Meeting Minutes from 04/04/2023.

C021-23 Approval of Brinson Plat.

V. Formal Actions

FA024-23 Approve/Disapprove Distilled Spirits Ordinance.

FA025-23 Approve/Disapprove Alcohol License Fees.

FA026-23 Approve/Disapprove Mack Dump Truck Lease.

FA027-23 Approve/Disapprove the Resolution to amend the 2022 Budget.

FA028-23 Approve/Disapprove Pope's Museum Special Alcohol Event Request.

VI. New and unfinished Business

Finance Director's Report

VII. Executive Session

None

VIII. Reports

- a. Attorney's Report
- b. Animal Control 03-23
- c. Code Enforcement 03-23
- d. Buildings and Grounds 03-23
- e. Lake Report 03-23
- f. Rec Department 02-23 and 03-23

VIII. Adjournment

Individuals with disabilities who require certain accommodations to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting, or the facilities are required to contact the ADA Coordinator at 229-377-1512 promptly to allow the County to make reasonable accommodations for those persons.

**RESOLUTION**

**A RESOLUTION AMENDING THE BUDGET FOR THE FISCAL YEAR 2022**

**WHEREAS**, on December 6, 2022, the Grady County Board of Commissioners adopted a resolution establishing the budget of Grady County for fiscal year 2022;

**WHEREAS**, because of changing governmental needs, the Board of Commissioners deem it necessary to amend the budget in accordance with O.C.G.A. § 36-81-3(d).

**NOW, THEREFORE, BE IT RESOLVED** that the budget for the fiscal year of 2022 is hereby amended as follows:

**2022 BUDGET  
SPECIAL FUNDS  
EOY BUDGET AMENDMENTS  
APRIL 18, 2023**

Account	Description	2022 APPROVED BUDGET	2022 EOY AMENDMENTS 4/18/2023
<b>REVENUES</b>			
205	LAW LIBRARY FUND	\$ 10,000	\$ 10,000
206	FRIENDS AGAINST DRUGS	\$ 3,000	\$ 3,000
207	JAIL CONSTR & STAFFING	\$ 50,000	\$ 43,800
208	SWAT DONATIONS	\$ -	\$ 7,600
209	DRUG COURT PARTICIPANTS	\$ 5,000	\$ 7,900
210	DRUG SEIZURE FUND	\$ 5,000	\$ 2,300
211	VICTIM WITNESS FUND	\$ 8,000	\$ 11,600
212	DRUG AND EDUC FUND (DATE)	\$ 11,000	\$ 18,500
213	COUNTY SUPPLEMENT JUV SVCS	\$ 500	\$ 400
215	E-911 FUND	\$ 1,216,200	\$ 994,400
222	RECREATION DONATIONS	\$ 391,300	\$ 106,400
324	SPLOST (PASSED 2019)	\$ 3,000,000	\$ 3,400,000
336	TSPLOST	\$ 3,000,000	\$ 1,798,000
500	EMPLOYEE HEALTH INS FUND	\$ 2,200,000	\$ 2,965,500
<b>GRANTS</b>			
214	GOHS	\$ 20,000	\$ 12,800
223	EMA STATE GRANT	\$ 17,600	\$ 46,000
225	EMS TRAUMA GRANT	\$ 12,400	\$ 2,000
348	2021 LMIG	\$ 1,204,000	\$ 1,355,000
		\$ 11,154,000	\$ 10,784,900
<b>CASH CARRYOVER</b>			\$ 369,100
<b>TOTAL</b>			\$ 11,154,000
<b>EXPENDITURES</b>			
205	LAW LIBRARY FUND	\$ 10,000	\$ 10,000
206	FRIENDS AGAINST DRUGS	\$ 3,000	\$ 4,100
207	JAIL CONSTR & STAFFING	\$ 50,000	\$ 32,800
208	SWAT DONATIONS	\$ -	\$ 7,500
209	DRUG COURT PARTICIPANTS	\$ 5,000	\$ 5,600
210	DRUG SEIZURE FUND	\$ 5,000	\$ 4,900
211	VICTIM WITNESS FUND	\$ 8,000	\$ 7,700
212	DRUG AND EDUC FUND (DATE)	\$ 11,000	\$ 11,700
213	COUNTY SUPPLEMENT JUV SVCS	\$ 500	\$ -
215	E-911 FUND	\$ 1,216,200	\$ 965,800
222	RECREATION DONATIONS	\$ 391,300	\$ 98,200
324	SPLOST (PASSED 2019)	\$ 3,000,000	\$ 3,145,300
336	TSPLOST	\$ 3,000,000	\$ 2,003,200
500	EMPLOYEE HEALTH INS FUND	\$ 2,200,000	\$ 2,931,500
<b>GRANTS</b>			
214	GOHS GRANT	\$ 20,000	\$ 15,100
223	EMA STATE GRANT	\$ 17,600	\$ 9,600
225	EMS TRAUMA GRANT	\$ 12,400	\$ 5,500
348	2021 LMIG	\$ 1,204,000	\$ 737,500
		\$ 11,154,000	\$ 9,996,000
<b>BUDGETED SURPLUS</b>			\$ 1,158,000
<b>TOTAL</b>			\$ 11,154,000

1. 4/18/2023  
EOY AMENDMENTS - COVERS NEGATIVE BUDGET BALANCES AND/OR CALCULATES CARRYOVER REVENUE

GRADY COUNTY BOARD OF COMMISSIONERS  
45034

GENERAL FUND EOY BUDGET AMENDMENTS

2022 APPROVED BUDGET	ORIGINAL BUDGET	NEEDED TO BALANCE	2022 EOY BUDGET AMENDMENTS	NOTES
REVENUE				
GENERAL FUND	\$ 18,341,500	\$ -	\$ 18,341,500	ADJUSTING ENTRIES MADE FOR \$7,696,400 FOR TAXES DEPOSITED IN 2023 FOR 2022 FUND BALANCE BUDGET WAS \$1,899,400; \$880,900 NEEDED TO BALANCE BUDGET; (\$1,008,500) BACK TO FUND BALANCE
EXPENDITURES				
01 COMMISSIONERS	\$ 664,000		\$ 664,000	BALANCED WITHIN DEPARTMENT
02 ROAD	\$ 1,801,000		\$ 1,801,000	BALANCED WITHIN DEPARTMENT
03 SHOP	\$ 370,500	\$ 4,000	\$ 374,500	COVERED SHORTAGE FROM GEN GOVT TRAIL MATCH GRANT
04 DETENTION	\$ 1,912,100	\$ (61,700)	\$ 1,850,400	BWD & COVERED S.O. BUDGET SHORTAGES DUE TO SALARIES/OT EXCEEDING BUDGET
05 SHERIFF	\$ 2,229,300	\$ 61,700	\$ 2,291,000	COVERED SHORTAGE WITH DETENTION CENTER SALARIES
06 EMS	\$ 1,977,800		\$ 1,977,800	BALANCED WITHIN DEPARTMENT
07 CLERK OF COURT	\$ 426,100		\$ 426,100	BALANCED WITHIN DEPARTMENT
08 COURTS	\$ 216,600	\$ 29,500	\$ 246,100	COVERED SHORTAGE WITH GEN GOVT TRAIL GRANT MATCH/REPORTER RECORDER FEES
09 PROBATE	\$ 271,400		\$ 271,400	BALANCED WITHIN DEPARTMENT
10 MAGISTRATE	\$ 230,800		\$ 230,800	BALANCED WITHIN DEPARTMENT
11 TAX COMMISSIONER	\$ 430,600		\$ 430,600	BALANCED WITHIN DEPARTMENT
12 TAX ASSESSOR	\$ 446,700		\$ 446,700	BALANCED WITHIN DEPARTMENT
13 RECREATION	\$ 458,100	\$ 16,100	\$ 474,200	COVERED SHORTAGE WITH GEN GOVT TRAIL GRANT MATCH/TRUCK PURCHASE
14 EXTENSION	\$ 150,900		\$ 150,900	BALANCED WITHIN DEPARTMENT
15 BUILDINGS/GROUNDS	\$ 801,200		\$ 801,200	BALANCED WITHIN DEPARTMENT
16 REGISTRAR	\$ 92,600		\$ 92,600	BALANCED WITHIN DEPARTMENT
17 CODE ENFORCEMENT	\$ 387,600		\$ 387,600	BALANCED WITHIN DEPARTMENT
18 ANIMAL CONTROL	\$ 129,100		\$ 129,100	BALANCED WITHIN DEPARTMENT
19 VFD	\$ 633,000		\$ 633,000	BALANCED WITHIN DEPARTMENT
20 GENERAL GOVERNMENT	\$ 1,287,900	\$ (49,600)	\$ 1,238,300	BALANCED WITHIN DEPARTMENT/COVERED SHORTAGES IN SHOP/COURTS/REC DEPT
21 INTERAGENCY	\$ 1,257,800		\$ 1,257,800	BALANCED WITHIN DEPARTMENT
22 SOLID WASTE	\$ 1,411,300		\$ 1,411,300	BALANCED WITHIN DEPARTMENT
23 TIRED CREEK	\$ 498,500		\$ 498,500	BALANCED WITHIN DEPARTMENT
24 BOARD OF EQUALIZATION	\$ 6,600		\$ 6,600	BALANCED WITHIN DEPARTMENT
	\$ 18,941,500	\$ -	\$ 18,941,500	

2.

ADOPTED by the Grady County Board of Commissioners, this 18th day of April, 2023.

By:

  
Phillip Drew, Chair

ATTEST:

  
John White, County Clerk  
(Affix Seal)



**RESOLUTIONS OF GOVERNING BODY**  
(\$10,000,000 Small Issuer)

Lessee: Grady County Board of Commissioners

Equipment Lease/Purchase Agreement dated April 18, 2023.

As a duly called meeting of the governing body of Lessee held in accordance with all applicable legal requirements, including open meeting laws, on the 18<sup>th</sup> day of April, 2023 the following resolution was introduced and adopted.

RESOLUTION AUTHORIZING THE EXECUTION AND DELIVERY OF A EQUIPMENT LEASE/PURCHASE AGREEMENT, AND RELATED INSTRUMENTS, AND DETERMINING OTHER MATTERS IN CONNECTION THEREWITH:

WHEREAS, the governing body of the Grady County Board of Commissioners ("Lessee") has determined that a true and very real need exists for the equipment (the "Equipment") described in the Equipment Lease/Purchase Agreement (the "Agreement") presented to this meeting; and

WHEREAS, Lessee has taken necessary steps, including those relating to any applicable legal bidding requirements, to arrange for the acquisition of the Equipment; and

WHEREAS, Lessee proposes to enter into the Agreement substantially in the form presented in this meeting; and

WHEREAS, Lessee reasonably anticipates that it and its subordinate entities will not issue tax-exempt obligations in the face amount of more than \$10,000,000 during the current calendar year as noted on the Rider 1 portion is non-applicable.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF LESSEE AS FOLLOWS:

Section 1 It is hereby found and determined that the terms of the Agreement in the form presented to this meeting and incorporated in this resolution are in the best interests of Lessee for the acquisition of the Equipment.

Section 2 The Agreement is hereby approved. The County Administrator of Lessee and other officer of Lessee who shall have power to execute contracts on behalf of Lessee be, and each of the hereby is, authorized to execute, acknowledge and deliver the Agreement with any changes, insertions and omissions therein as may be approved by the officers who execute the Agreement, such approval to be conclusively evidences by such execution and delivery of the Agreement. The Finance Director of the Lessee and any other officer of Lessee who shall have power to do so be, and each of them hereby is, authorized to affix the official seal of Lessee to the Agreement and attest the same.


Section 3 The proper officers of Lessee be, and each of them hereby is, authorized and directed to execute and delivery any and all papers, instruments, opinions, certificates, affidavits and other documents and to do or cause to be done any and all other acts and things necessary or proper for carrying out this resolution and the Agreement.

Section 4 Lessee hereby designates the Agreement as a "qualified tax-exempt obligation" within the meaning of Section 265(b) (3) of the Internal Revenue Code of 1986 as Amended.

The undersigned further certifies that the above resolution has not been repealed or amended and remains in full force and effect and further certifies that the within Equipment Lease/Purchase Agreement is the same as presented as said meeting of the governing body of Lessee.

By:

Title:

  
Chairman

Date: April 18, 2023

The motion to adjourn was made by Mrs. Knight and second by Mrs. Copeland. The motion was approved.

PHILLIP DREW, CHAIR

ATTEST:

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JOHN WHITE, COUNTY CLERK

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June Knight, VICE-CHAIR

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RAY PRINCE, COMMISSIONER

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Keith Moyer, COMMISSIONER

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LAFAYE COPELAND, COMMISSIONER