

WHITE COUNTY BOARD OF COMMISSIONERS

MINUTES OF THE REGULAR MEETING HELD

MONDAY, DECEMBER 3, 2018 AT 4:30 P.M.

The White County Board of Commissioners held a Regular Meeting on Monday, December 3, 2018 at 4:30 p.m. in the Board Room at the White County Administration Building. Present for the meeting were; Chairman Travis Turner, Commissioner Terry Goodger, Commissioner Lyn Holcomb, Commissioner Craig Bryant, County Manager Michael Melton, Finance Director Jodi Ligon, and County Clerk Shanda Murphy. Commissioner Nix was not in attendance.

Chairman Turner called the meeting to order.

Following the Pledge of Allegiance, Mr. Dean Dyer provided the invocation.

Upon a motion made by Commissioner Bryant, seconded by Commissioner Holcomb there was a unanimous vote to adopt the minutes of the Regular Meeting held November 5, 2018 (including Executive Session minutes), the Called Meeting held November 13, 2018, and the Work Session held November 26, 2018.

Upon presentation of proclamation December 3, 2018 was declared “White County Youth Football Champions Day” in White County in recognition of the Parks & Recreation 6u Football Team & Cheerleading Squad winning the Mountain Football League Super Bowl and the 8u Football Team & Cheerleading Squad being runner’s up in the Mountain Football League Super Bowl.

A resolution was presented in honor of Dr. Emmett Shotts’ nine years of service to the White County Board of Health.

Mr. Don Strength, Georgia Emergency Management Agency Field Coordinator, presented the GEMA / Homeland Security Professional Managers Certification to Mr. David Murphy, Director of Public Safety.

Mr. Clay Pilgrim with Rushton & Company, presented the Fiscal Year 2018 Audit Summary:

*Report to the Board of Commissioners
For the fiscal year ended June 30, 2018*



December 3, 2018

AUDIT OPINION – Pages 1-3

White County's Responsibilities

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

Rushton & Company's Responsibilities

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

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.

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, 2018, and the respective changes in financial position and, where applicable, cash flows for the year then ended.

 **RUSHTON**

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

Fiscal Year	Net Investment in Capital Assets	Restricted Net Position	Unrestricted Net Position	Total Net Position	Revenues Over (Under) Expenses
2014	\$ 37,098,772	\$ 790,493	\$ 3,272,360	\$ 41,161,625	\$ 349,779 ¹
2015	36,221,125	3,030,648	1,140,528	40,392,301	(769,324) ²
2016	36,213,894	2,708,456	2,288,493	41,210,843	818,542 ³
2017	33,482,097	4,334,882	4,933,033	42,750,012	1,539,169 ⁴
2018	38,903,881	4,977,511	5,505,395	49,386,787	6,636,775 ⁵

¹ Fire personnel expenses up \$300,000, property taxes down, reinstated retirement plan contributions of \$350,519
² Increase in public safety expenses of \$520,000 and impairment loss of \$647,987 on abandoned projects.
³ Increase in charges for services, property taxes, and sales taxes. Impairment loss of \$647,987 in FY15.
⁴ Increase in property taxes and sales taxes. Increase in charges for services and culture and recreation expenses as the County took the recreation department back in house.
⁵ Capital contribution of Yonah Preserve Park land and increase in sales taxes.



General Fund

Revenues

- Increased \$607,721, 3.9%
 - Property taxes increased \$352,963
 - Local option sales taxes increased \$177,900
 - Insurance premium taxes increased \$92,174

Expenditures

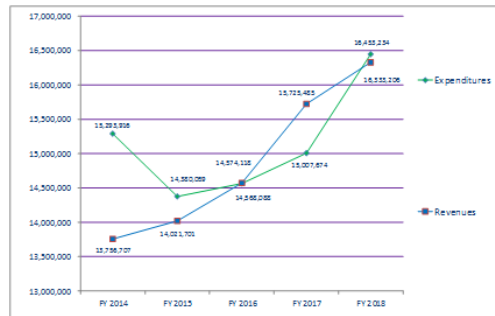
- Increased \$1,445,560, 9.6%
 - Building maintenance expenditures up \$176,140 (personal services up \$106,366)
 - Fire expenditures up \$306,256 (capital outlay up \$238,400)
 - Sheriff expenditures up \$571,613 (personal services up \$243,813 and capital outlay up \$303,620)
 - Detention center expenditures up \$207,953 (personal services up \$102,064)

Unassigned Fund Balance – Page 68 of the CAFR

- FY 2018, \$3,871,941, 23.5% of expenditures (2.8 months)
- FY 2017, \$4,046,239, 27.0% of expenditures (3.2 months)

General Fund

Revenues and Expenditures – Last 5 Fiscal Years



Schedule of Projects Financed with Special Purpose Local Option Sales Tax – Pages 151-152

\$3,330,371 Expended

- \$33,224 for 2008 Referendum
- \$3,297,147 for 2014 Referendum

Report on Internal Control and Other Matters – Pages 149-150

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 1 significant deficiency were noted in the internal controls of White County.

2 instances of material noncompliance or other matters were also noted.

We have also issued a separate letter to management containing recommendations for improvements to the County's internal controls.



**Report on Compliance and Internal Controls
over Major Programs – Pages 151-152**


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.

Clay Pilgrim, CPA, CFE, CFF
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Mr. Kevin Hamby, SPLOST Manager, presented the Monthly SPLOST Status Report.

White County 2014 SPLOST Program

Monday, December 3, 2018

2014 SPLOST PROGRAM UPDATE

Original SPLOST Referendum Estimated Revenue:	\$19,000,000
Revised Estimated Revenue (Actual & Projected):	\$23,321,453
Estimated White County Share (Actual & Projected):	\$17,085,296
SPLOST Program Actual Monthly Distributions:	48 of 72 (67%)

2014 SPLOST CASH FLOW YEAR END 2018

Current Operating Account Balance:	\$ 1,078,122
Current Debt Service Account Balance:	\$ 2,106,509
Total Expected Collections (WC Share 2015)	\$ 219,750
Total Amount Available 2018	\$ 3,406,411
Less SPLOST Commitments to Date (Encumbrances):	
Debt Service (January/July 2019)	\$ 1,041,053
Fire Tanker Lease	\$ 21,767
Roads and Bridges	
LMIG Bridge Services	\$ 9,925
Heavy Equipment Lease	\$ 0.00
2017/2018 LMIG Bridge Repairs	\$ 248,096
2018/2019 Spring Road Paving	\$ 854,526
2019 LMIG Westmoreland Road	\$ 300,000
Patrol Cars Lease – 7 Units	\$ 0.00
Patrol Cars Purchase – 2 Units	\$ 87,130
Hulsey Road Water Upgrade	\$ 100,000
E911 Phone Switch and System	\$ 193,517
Fire Response Ford F-150	\$ 34,664
Administration Vehicle	\$ 10,000
Digital Orthophotography	\$ 3,853
TOTAL:	\$ 2,904,531
TOTAL SPLOST AVAILABLE BY YEAR END 2018:	\$ 501,880

Discussion

Chairman Turner reviewed that a Public Hearing had been held on November 26, 2018 for the Land Use Application filed by Mr. Gregory Dobson to request a conditional use permit at 58 Bonnie Pearl Lane Cleveland, GA Tax Map and Parcel 062-092, total acreage 1.02, with the proposed use being to be placed in an “AirBNB Vacation Rental” Program with the present use being R1 Residential, Single Family.

Upon a motion made by Commissioner Bryant, seconded by Commissioner Holcomb there was a vote to deny the Land Use Application filed by Mr. Gregory Dobson to request a conditional use permit at 58 Bonnie Pearl Lane Cleveland, GA. Commissioner Goodger stated that he had received many comments opposing the approval following the Public Hearing. Commissioner Goodger voted in favor of the motion. Chairman Turner opposed the motion stating that opposing comments needed to be in the Public Hearing record for the Board to consider them. The motion to deny the Land Use Application filed by Mr. Gregory Dobson to request a conditional use permit at 58 Bonnie Pearl Lane Cleveland, GA with the proposed use being to be placed in an “AirBNB Vacation Rental” Program with the present use being R1 Residential, Single Family passed by a 3-1 vote.

Chairman Turner reviewed that a Public Hearing had been held on November 26, 2018 for the Land Use Application filed by Mr. Daniel Flanders to redistrict property located at 261 J and J Drive Sautee Nacoochee, GA from R2, Residential Multi-family District to A1, Agriculture Forestry District, total acreage 30.24 on Tax Parcel 068-101.

Upon a motion made by Commissioner Holcomb, seconded by Commissioner Goodger there was a unanimous vote to approve the Land Use Application filed by Mr. Daniel Flanders to redistrict property located at 261 J and J Drive Sautee Nacoochee, GA from R2, Residential Multi-family District to A1, Agriculture Forestry District.

Upon a motion made by Commissioner Bryant, seconded by Commissioner Holcomb there was a vote to reject the proposals received by the White County Assessor’s Office for Business Personal Property Audit / Verification Services. Chairman Turner voted in favor of the motion to reject and Commissioner Goodger opposed the motion to reject the proposals. The motion passed by a 3-1 vote.

Upon a motion made by Commissioner Goodger, seconded by Commissioner Holcomb there was a unanimous vote to reappoint Erford Harrison, Dickie Nix, and Howard Stoddard to the Alcohol Beverage Commission for a two (2) year term expiring January 31, 2021.

Upon a motion made by Commissioner Bryant, seconded by Commissioner Holcomb there was a vote to reappoint Linda Dixon and Larry Freeman and to appoint Dona K Burke to the White County Planning Commission for a three (3) year term expiring December 31, 2021. Chairman Turner voted in favor of the motion and Commissioner Goodger opposed. The motion passed by a 3-1 vote.

Upon a motion made by Commissioner Goodger, seconded by Chairman Turner there was a vote to reappoint Roy Johnson to the White County Board of Assessors for a three (3) year term expiring December 31, 2018. Commissioner Holcomb and Commissioner Bryant opposed the motion. The motion failed by a 2-2 vote, thereby being tabled until the next voting meeting.

Upon a motion made by Commissioner Bryant, seconded by Commissioner Goodger there was a unanimous vote to reappoint John Sell, Barry Vandiver, and John Ziemer and to appoint Alvin Seale to the Joint Development Authority for a four (4) year term expiring December 31, 2022.

Upon a motion made by Commissioner Goodger, seconded by Commissioner Bryant there was a unanimous vote to adopt County Resolution 2018-25, establishing the White County Historic Preservation Committee.

WHITE COUNTY BOARD OF COMMISSIONERS

RESOLUTION NO. 2018-25

**A RESOLUTION ESTABLISHING THE
WHITE COUNTY HISTORIC PRESERVATION COMMITTEE**

WHEREAS, in accordance with Zoning Procedures Law outlined in O.C.G.A. § 36-66-1 et seq. and other acts the White County Board of Commissioners adopted a Land Use Regulation Ordinance on March 30, 2015 – which was effective April 1, 2015 – due to a desire to guide and shape the future growth of the White County community in order for natural characteristics to be kept in the highest and best use for each particular area of our community;

AND WHEREAS, the purpose of the White County Land Use Regulations was to promote health, safety, convenience, order, prosperity, and general welfare of the present and future inhabitants of White County – and emphasized specifically the preservation of buildings, structures, and uses in areas having local, regional, and national historic or environmental significance. Therefore, the White County Board of Commissioners wishes to establish a Historic Preservation Committee, consisting of nine (9) total members – seven (7) White County citizens and two (2) being ex-officio members - in order to develop a plan for preservation of the numerous historic resources in White County that reflect the heritage of White County and to facilitate any public input needed for the development of this plan. The Committee shall designate a Chair, Vice-Chair and Secretary of organizational purposes;

AND WHEREAS, the White County Historic Preservation Committee will be composed of: one (1) representative from each of the following areas: White County Business Owner, White County Historical Society, White County Planning Commission, White County Real Estate Agent, The Sautee Nacoochee Community Association, a member of the faith based community representing religiously affiliated campgrounds and cemeteries, Georgia Department of Natural Resources, a White County Staff Member (ex-officio), and a Georgia Mountains Regional Planner (ex-officio) – specific members from each of these designations will be appointed by the Board of Commissioners and serve at their pleasure;

AND WHEREAS, the development of this plan must adhere to the provisions set forth in both State Law and White County Code. The Committee will be charged with setting criteria for, establishing, maintaining, and periodically reviewing an inventory of historic resources within White County. This inventory will be of benefit to the citizens, future generations, and encourage the promotion of heritage tourism; with the Committee being responsible for producing a proposed historic overlay which upon approval by the Board of Commissioners will be incorporated into the White County Land Use Map and will be used for consideration in future development that may affect identified historic resources;

AND WHEREAS, the Committee will have a one year timeline from the date of this resolution to develop an overlay according to the guidelines of this resolution and present this to the Board

of Commissioners along with any further recommendations for the preservation of historic resources within our County;

AND WHEREAS, the Board of Commissioners recognizes that specific resources may be needed in order to accomplish the objectives set forth by this resolution and any request for resources from the committee shall be routed through the White County Manager, with the Committee preparing routine progress updates to present to the White County Board of Commissioners at least twice during the one year timeline established by this resolution;

AND WHEREAS, this Committee is being established for planning purposes and no member of this Committee shall have the ability to bind the County to any obligation or liability. This Committee shall be subject to all provisions of the Georgia Open Meetings and Open Records Regulations as follows:

- A. As per O.C.G.A. Title 50, Chapter 14 Section 1 (d)(1)(2) every board or committee created by the White County Board of Commissioners will notify the legal organ, Currently the White County News, of any scheduled meeting at least twenty- four (24) hours prior to said meeting.
- B. As per O.C.G.A. Title 50 Chapter 14 Section 1(e)(1) every board or committee created by the Board of Commissioners will have available an agenda of all matters expected to come before the board or committee at such meeting. Said agenda shall be posted at the meeting site within the two week period prior to the meeting.
- C. As per O.C.G.A. Title 50 Chapter 14 Section 1(e)(2)(A) every board or committee created by the Board of Commissioners will have available a summary of subjects acted on and those members present at a meeting of any agency shall be written and made available to the public within two (2) business days of the adjournment of the meeting.
- D. As per O.C.G.A. Title 50 Chapter 14 Section 1(e)(2)(B) every board or committee created by the Board of Commissioners will promptly record minutes of said meetings and have those available for inspection by the public once approved but no later than immediately following the next regular meeting.
- E. As per O.C.G.A. Title 50 Chapter 14 Section 1(e)(2)(B) minutes shall, at a minimum, include the names of the members present at the meeting, a description of each motion or other proposal made, the identity of the persons making and seconding the motion or other proposal and a record of all votes.
- F. Every board or committee will be required to retain all approved minutes in an organized manner for historical reference and public inspection.

NOW, THEREFORE, in an effort to be good stewards of the extraordinary historic resources in White County, the Board of Commissioners hereby establishes the White County Historic Preservation Committee.

Resolved, this 3rd day of December, 2018.

WHITE COUNTY BOARD OF COMMISSIONERS

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

s/Edwin Nix
Edwin Nix, District 3

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

s/Craig Bryant
Craig Bryant, District 4

s/Lyn Holcomb
Lyn Holcomb, District 2

Attest: s/Shanda Murphy
Shanda Murphy, County Clerk

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

During County Manager Comments, Mr. Melton advised the Board that the New Bridge Road Bridge(s) Project would hopefully be completed next week.

Chairman Turner opened the floor for citizen participation.

Ms. Beth Trulove, Chamber President, expressed her appreciation to the Board for the County's support.

Ms. Judy Lovell, Historical Society, expressed her appreciation to the Board for their efforts in historic preservation.

Commissioner Bryant presented a request for funding on behalf of the Sautee Nacoochee Community Association for \$8,000.00 related to a grant from the Appalachian Regional Commission (ARC) for a marketing project. Commissioner Bryant suggested these funds be taken from Hotel / Motel Tax Funds. Commissioner Bryant made a motion and Commissioner Goodger seconded the motion for approval of the requested funding. Following discussion, both Commissioner Bryant and Commissioner Goodger rescinded their motions and there was a consensus that more information on the request should be brought before the Board at the next voting meeting.

It was announced that the intersection of US Hwy 129 South and Westmoreland Road would be named in honor of the late Mr. Horace Fitzpatrick on December 14, 2018 at 4:00 p.m.

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

The minutes of the December 3, 2018 Regular Meeting are hereby approved as stated this 7th day of January, 2019.

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