

LAMAR COUNTY BOARD OF COMMISSIONERS
Workshop Meeting Minutes
February 2, 2011
10:00 A.M.

I. CALL TO ORDER

Chairman Matthews called the workshop to order at approximately 10:00 a.m.

II. BUDGET BEST PRACTICES-2010

Chairman Matthews welcomed Cheryl Idol as the County Consultant. Cheryl Idol gave a report of documenting procedures and internal control. She has been reviewing reports used by the commissioners to enhance accuracy and suggest improvements for correcting accounting errors and processes. A review of the budget comparison reports showed revenue as being reported as the budgeted amount rather than the amount actually collected. Adjustments have been made to the budget by doing a reclassification of the revenue for ad valorem taxes and fire and ambulance fees so that the true numbers will show on the actual year to date column.

1. Chairman Matthews reviewed the expenditure side of the budget for 2010 showing the actual amount of money that has come in during the month. Chairman Matthews and the commissioners discussed the fuel budget and the security of purchasing fuel. Commissioner Thrash volunteered to meet with Dr. Truby in regards to policies and procedures for purchasing fuel.
2. Commissioner Thrash discussed the Sheriff's Office budget with regards to food and medication. The commissioners concurred that we continue to monitor the line items for all departments for possible reclassifications of revenue within the budget. At this time all of the revenues are in with the exception of about \$30,000 for fuel expenditures.
3. Local Option Sales Tax (LOST) revenues is about \$50,000 less than originally expected.
4. Robyn Underwood_Chute will review the budget in March.
5. Commissioner Thrash noted that Cheryl Idol will provide a lunch and learn training session to the office staff in the near future.

III. 2010 E-911 BUDGET REIMBURSEMENT/2011 E-911 BUDGET PROPOSAL

1. Administrative Analyst Jennifer Day reported on the E-911 Budget reimbursement proposal. The amount of monies owed to General Funds from E-911 is ½ of the total annual salaries of the dispatch employees. The 2011 E-911 budgets will show on paper in the budget what we are actually doing and have been doing, with the banks. A resolution is necessary to change the 2011 General Funds budget.

IV. 2011 BUDGET AMENDMENTS

1. Administrator Analyst Jennifer Day reported on the 2011 Budget Amendments for January requested by the Registrar's office, the tax commissioner's office and the Sheriff's office as follows:
 - a. Registrar's office an increase of \$14,151.00
 - b. Tax Commissioner's request to add her department head salary line item due to the increase of the state mandated salary schedule.
 - c. Sherriff's office line item decrease by \$65,000 in order to create a working E911 budget.

V. LINE ITEM TRANSFERS

Chairman Matthews and Commissioner Trash decided that Jennifer would continue to manage the budget and approve line item transfers until an administrator is hired.

V. FIRE AND AMBULANCE FEES

Chairman Matthews commended Commissioner Glass and all volunteers in the board of commissioners, electors and tax assessors department who sent out the letters to the citizens in regards to the fire and ambulance fees. Commissioner Glass requested that we start reviewing the request for waivers but Chairman Matthews stated that he would like to wait until March when everything has come in. There was discussion in regards to forming a committee to review the exemption requests.

VI. ROUND TABLE

Commissioner Glass suggested that we continue to visit a new accounting system unless TBS can produce what we need. Commissioner Thrash believes we are working on processes and procedures and the system will do what we need it to do. Commissioner Glass stated that if this is so, then we can continue to stay with Harris Computer Systems. Commissioner Glass also gave a report of his recent training in Atlanta with Governor Deal discussing smaller government, not raising taxes and bringing more businesses into Georgia. The biggest concern in regards to recruiting young people for jobs is not education but rather passing the drug test and the background checks. Commissioner Horton stated that we cannot and should not lower standards. He also thanked everyone for their work with the fire and ambulance fees. Commissioner Hearn stated that it will be a benefit and a savings to everyone once we get it all straightened out and it was better to implement the fee rather than go up on the millage rate.

VII. COMMENTS

Chairman Matthews allowed the following to speak.

1. Citizen Jan Roundtree wanted to know what would happen to those that refuse to pay the 2010 fire and ambulance fee. Chairman Matthews stated that those not paying would be taken to court and held responsible for all of the court fee costs.
2. Building Zone Director Dan Gunter stated that they are working on permits and blighted property.

VIII. EXECUTIVE SESSION

Commissioner Glass moved to go into executive session to discuss Personal and Litigation at approximately 11:05 a.m. Commissioner Hearn seconded the motion. The motion passed with a 4-0 vote. The Chairman and the Commissioners returned from executive session at approximately 11:35 a.m.

IX. ADJOURN

Commissioner Horton motioned for adjournment and Commissioner Hearn seconded the motion. The motion passed 4-0 and the workshop adjourned at approximately 11:45 a.m.

THE LAMAR COUNTY BOARD OF COMMISSIONERS

Jay Matthews, Chairman

Bennie Horton, Vice-Chairman

Jimmy Hearn, Member

Charles Glass, Member

Nancy M. Thrash-Member

Attest

Financial Analyst