



Board of Commissioners – Extraordinary Session
June 17, 2024, 6:00 PM
Room 108, Spalding County Annex Building
After Agenda

The Spalding County Board of Commissioners held an Extraordinary Session on Monday, June 17, 2024, at 6:00 pm in the Spalding County Annex Room 108, with Chairman Clay Davis presiding. Commissioners Rita Johnson, James Dutton, Gwen Flowers-Taylor and Ryan Bowlden were present for the meeting. Also present were County Manager, Dr. Steve Ledbetter, County Attorney, Stephanie Windham, and Deputy County Clerk, Ragan Jones, to record minutes.

I. OPENING (CALL TO ORDER)

The meeting was called to order by Chairman Clay W. Davis.

PLEASE SILENCE YOUR CELL PHONES AND ALL OTHER ELECTRONIC DEVICES.

II. INVOCATION

Reginald Watts, Associate Minister of Rising Star Missionary Baptist Church, delivered the Invocation.

III. PLEDGE TO THE FLAG

Commissioner James Dutton led the Pledge to the Flag.

IV. PUBLIC HEARINGS

1. Conduct a Public Hearing on the FY25 Budget.

Motion/Second by Johnson/Dutton to open a Public Hearing. Motion carried by a unanimous vote.

Greg Burns, 5415 W McIntosh Road, Griffin, GA 30223, spoke regarding the millage rate.

Joe Bailey, 4079 H Newnan Road, Griffin, GA 30223, spoke regarding collection centers.

Kenneth Peek, 5555 West McIntosh Road, Griffin, GA 30223, spoke regarding budget and making the county a better place.

Motion/Second by Dutton/Bowlden to close a Public Hearing. Motion carried by a unanimous vote.

V. PRESENTATION OF FINANCIAL STATEMENTS

1. Presentation of Financial Statements for the month ending May 31, 2024.
Consider approval of the Financial Statements as of May 31, 2024

Erica Dye, Director of Administration and Finance presented an overview of the Fiscal 2024 month-by-month income and expenditure statement for Spalding County.

Motion/Second by Dutton/Johnson to accept the Financial Statement for the month ending May 31, 2024, as presented. Motion carried by a unanimous vote.

2. Update on FY23 Audit.

Ms. Dye noted as of June 17, 2024, the FY 23 Audit has not been completed and are still awaiting the proper documentation from the Tax Commissioner's Department.

Chairman Davis read the following statement regarding the FY23 Audit:

In September of 2023, our Director of Finance requested the annual financial reports from the Tax Commissioners Office to begin the audit. Correspondence indicates that between September 2023 and January 2024 our staff routinely requested financial documents but were unable to obtain the requested information. The County Manager reported the delinquent financial documents to the Board of Commissioners and the County Attorney in January.

In February, the Board of Commissioners directed the County Manager to prepare a letter with the following directives:

We urge you [the Tax Commissioner] to take immediate steps to rectify the deficiencies identified in the financial management processes of the Tax Commissioner's Office and to ensure that all future financial activities are conducted with the utmost transparency and adherence to Georgia Law and established protocols. Our expectation of the Tax Commissioner's Office was to work with Mauldin & Jenkins to complete our annual audit no later than March 29th, 2024.

In mid-April, representatives of the Georgia Association of Tax Officials were made aware of the situation, and they offered assistance to the tax commissioner, to include the assistance of a recently retired Georgia tax commissioner who was also a Certified Public Accountant and an expert in the use of QuickBooks. The tax commissioner refused this offer of help, assuring everyone that she would be seeking the assistance of a QuickBooks expert, and the issues would be resolved quickly. Instead, the tax commissioner received help from QuickBooks technical support, which was unable to provide even a modest amount of assistance in completing the necessary reports. As of the afternoon of June 14, 2024, the issues were not resolved.

This is a serious matter with significant financial consequences. Should Spalding County not complete the Fiscal Year 2023 audit by the end of June, the Georgia Department of Community Affairs will suspend our Qualified Local Government status. Local governments must meet the statutory definition of "Qualified Local Government" to be eligible for the programs listed on DCA's website, which include CDBG grants, Bond Allocation Programs, One Georgia Programs, Redevelopment Fund Program, GEFA loans and grants, Georgia Department of Natural Resources grants, just to name a few. Local governments which do not fulfill the requirements articulated by statute are, by definition, disqualified from participating in these programs. Locally created authorities are likewise disqualified from participation when their creating governments are disqualified. According to our Director of Finance, Spalding County relies on grants to fund our ongoing projects; the current funding revenue is approximately **\$24.5 million dollars.**

Your Board of Commissioners continues to support the work to complete our Fiscal Year 2023 audit.

Also know, that Spalding County staff completed our portion of the audit in December of last year, yet we cannot file the final audit report until the Tax Commissioner completes her portion. Additionally, Spalding County is working alongside Georgia DCA and the Governor's Office to ensure they understand the challenges we face.

As a Board, we continue to share with our community in full transparency, and we're reporting tonight the dire financial situation our Tax Commissioner has created.

3. Update on Forensic Audit.

Erica Dye provided an update on the ongoing efforts to compile data and reports requested by the forensic auditors. She mentioned there have been two meetings with the auditors in the past two weeks, with weekly meetings scheduled moving forward.

VI. PRESENTATIONS/PROCLAMATIONS

Motion/Second by Flowers-Taylor/Dutton to amend the agenda to include Discussion of Aquatic Center Fees as Presentation/Proclamations item #5. Motion carried by a unanimous vote.

1. National PTSD Awareness Month Proclamation

Motion/Second by Dutton/Johnson to approve the Proclamation declaring the month of June as Post Traumatic Stress Disorder Month in Spalding County. Motion carried by a unanimous vote.

2. Juneteenth Proclamation

Motion/Second by Flowers-Taylor/Johnson to approve the Proclamation declaring June 19, 2024, as Juneteeth Celebration Day in Spalding County. Motion carried by a unanimous vote.

3. Tax Assessors Presentation

Johnnie McDaniel, Chairman of Board of Tax Assessors, and Robby Williams presented updates on behalf of the Board of Assessors.

4. Archway Update

Ms. Shaneesa Ashford provided an Archway update. She highlighted several completed and ongoing projects. Key achievements included completing designs for the Spalding County Recycling Center and developing a recycling marketing plan.

5. Aquatic Center Fee Discussion.

Motion/Second by Dutton/Bowlden to approve the daily Aquatic Center Fee Schedule at \$6 for children ages 3-13 and \$8 for ages 14-49, and \$6 for 50+ with a discounted rate

from June 28, 2024 to September 1, 2024 at half price of \$3 for children and seniors and \$4 for adults.

VII. CITIZEN COMMENTS

Speakers must sign up prior to the meeting and provide their names, addresses and the topic they wish to discuss. Speakers must direct your remarks to the Board and not to individual Member or to the audience. Personal disagreements with individual Members or County employees are not a matter of public concern and personal attacks will not be tolerated. The Chairman has the right to limit your comments in the interest of disposing of the County's business in an efficient and respectable manner. Speakers will be allotted three (3) minutes to speak on their chosen topics as they relate to matters pertinent to the jurisdiction of the Board of Commissioners. No questions will be asked by any of the members during citizen comments. Outbursts from the audience will not be tolerated. Common courtesy and civility are expected at all times during the meeting. No speaker will be permitted to speak more than three (3) minutes or more than once, unless the Board votes to suspend this rule.

Michael Middlebrooks spoke regarding subsidies and the Aquatic Center.

VIII. MINUTES

1. Consider approval of the minutes from Spalding County Board of Commissioners Zoning Public Hearing on May 23, 2024, and Spalding County Board of Commissioners Work Session and Regular Meeting on June 3, 2024.

Motion/Second by Johnson/ Dutton to approve the minutes from Spalding County Board of Commissioners Zoning Public Hearing on May 23, 2024, and Spalding County Board of Commissioners Work Session and Regular Meeting on June 3, 2024. Motion carried by a unanimous vote.

IX. NEW BUSINESS

1. FY25 Council of Accountability Court Judges Grant Activation for Spalding County Accountability Court.

Motion/Second by Dutton/Bowlden to approve FY25 Council of Accountability Court Judges Grant Activation for Spalding County Accountability Court. Motion carried by a unanimous vote.

2. Consider an amplification permit request for 466 N McDonough Road. The applicant requests the permit for a "Sweet 15" birthday party.

Motion/Second by Dutton/Bowlden to approve an amplification permit request for 466 N McDonough Road. The applicant requests the permit for a "Sweet 15" birthday party. Motion carried by a unanimous vote.

3. Consideration of compensation for the Board of Equalization.

Motion/Second by Flowers-Taylor/Dutton to table consideration of compensation for the Board of Equalization. Motion carried by a unanimous vote.

4. Consider approval of Regional Airport Authority Appointments.

Motion/Second to approve Regional Airport Authority Appointments. Motion carried by a unanimous vote.

5. First Reading of FY 25 Budget

Motion/Second by Dutton/Flowers-Taylor to approve the first reading of FY 25 Budget, along with the inclusion of \$2.983 million from the departmental supplemental budget, directing it into the fund balance. With deductions of \$96,000 for the executive organizational change and \$25,000 for the election's office renovation project, both of which are budgeted items with the supplemental items to be approved as they are brought forward in the future. Motion carried by a unanimous vote.

6. Ad Hoc Committee Appointment

Draft a strategic development plan for the area surrounding the new Griffin-Spalding Airport.

Motion/Second by Dutton/Bowlden to approve Commissioner Johnson as Ad Hoc Committee Appointment. Motion carried by a unanimous vote.

7. Consider acceptance of Nature Scapes LLC Bid to perform landscape services at City Park for fiscal year 2025 in the amount of \$32,472 to begin July 1, 2024.

Motion/Second by Dutton/Johnson to approve Nature Scapes LLC Bid to perform landscape services at City Park for fiscal year 2025 in the amount of \$32,472 to begin July 1, 2024. Motion carried a unanimous vote.

X. REPORT OF COUNTY MANAGER

- ✓ Great meeting with GDOT, FFA, Airport Authority regarding the New Airport.
- ✓ T-SPLOST projects are ongoing. CW Matthews is doing a great job!
- ✓ Henley Road, Manley Road, and Cecily Jackson chip & seal is complete.

XI. REPORT OF COMMISSIONERS

Rita Johnson

- Thanked Johnnie McDaniel for the information he shared regarding Tax Assessments.
- Glad the first reading of the budget passed!
- Expressed concerns about the FY23 Audit.
- Congratulated Reginald Watts on a successful Juneteenth parade and event.

James Dutton

- Stated the collection centers are not closing.
- 4th of July Parade is coming soon! Let's make it the best one yet!
- The Aquatic Center is fantastic!

Gwen Flowers-Taylor

- Thanked Mrs. O'Connor was attending the meeting.

- Reported McIntosh Trail provides great services and would love it if the county had a one-stop shop facility for veterans.
- Thanked Kenyatta Walked for speaking on mental health and the impact on individuals and families.
- Suggested having the 4th of July parade at night due to heat.
- Stated she is honored to serve as a Commissioner of Spalding County.

Ryan Bowlden

- Inquired about the 4th of July holiday being a Thursday and if Spalding County will also be closed on Friday, July 5th.

Clay Davis

- Thanked Reginald Watts for the Juneteenth event!
- Reported that he is happy that most of the Board is against doing curbside pickup at this time.
- Sent condolences to William and Steve.
- Thanked Johnnie McDaniel for presenting Tax Assessment information.
- GDOT, FFA, and Airport Authority meeting was great! Excited to move forward with the new airport.

XII. EXECUTIVE SESSION

1. Consultation with the county attorney, or other legal counsel, to discuss pending or potential litigation, settlement, claims, administrative proceedings, or other judicial actions brought or to be brought by or against the county or any officer or employee or in which the county or any officer or employee may be directly involved as provided in O.C.G.A. § 50-14-2(1).
2. Discussion of the future acquisition of real estate as provided by O.C.G.A. § 50-14-3(4).
3. Consider items from Executive Session.

Motion/Second by Dutton/Johnson to enter an Executive Session for consultation with the county attorney, or other legal counsel, to discuss pending or potential litigation, settlement, claims, administrative proceedings, or other judicial actions brought or to be brought by or against the county or any officer or employee or in which the county or any officer or employee may be directly involved as provided in O.C.G.A. § 50-14-2(1) and discussion of the future acquisition of real estate as provided by O.C.G.A. § 50-14-3(4). at 9:13 p.m. Motion carried by a 4:1 vote. (Flowers-Taylor).

Motion/Second by Johnson/Bowlden to close the Executive Session at 9:31 p.m. Motion carried by a unanimous vote.

XIII. ADJOURNMENT

Motion/Second by Johnson/Bowlden to adjourn the meeting at 9:31 p.m. Motion carried by a unanimous vote.