

Monroe County Board of Commissioners

Minutes of August 28, 2025

Called Meeting/Public Hearing

Millage Rate

6:00 p.m.

Present:

Alan Gibbs, Chairman-Not Present

John Ambrose, Vice-Chairman

Lamarcus Davis, District 1

Eddie Rowland, District 2-Not Present

Al Turner, District 4

Staff:

Lorri Robinson-Byrd, Deputy County Manager/Finance Director

Janet Abbott, County Clerk

Richard Dumas, Public Information Officer

Welcome

Vice Chairman Ambrose welcomed everyone in attendance.

Prayer

Commissioner Davis gave the invocation.

Pledge

Vice Chairman Ambrose led the Pledge.

Roll Call

County Clerk Janet Abbott called roll.

Call to Order

Vice Chairman Ambrose called the meeting to order at 6:00 p.m.

New Business

Public Hearing -2025 Millage Rate

At 6:00 p.m. Commissioner Davis motioned to enter a public hearing for the 2025 millage rate; seconded by Commissioner Turner, motion carried 3-0.

Overview

Deputy County Manager/Finance Director Lorri Robinson focused on the financial challenges facing Monroe County, particularly the setting of the 2025 millage rate, the county's revenue shortfall, and the depletion of reserves. Two millage rate options were presented for consideration, along with a discussion of future revenue streams and the county's financial outlook.

Key Points Discussed

1. Historical Context

- **Millage Rate:** The millage rate has decreased by 19% over the past 8 years.
- **Inflation:** Inflation has risen by 27% during the same period, increasing financial strain.
- **Revenue Loss:** The county has lost \$11.8 million in revenue due to:
 - Lower millage rates.
 - Property tax loss from Plant Scherer.
 - Reduced water revenue from seasonal water rates.

2. Current Financial Status

- **Unassigned Reserves:**
 - \$18.6 million of unrestricted reserves were used to balance the budget over the past three years.
 - Only \$7.7 million remains in reserves, which are projected to bottom out in 2026.
- **2025 Budget Shortfall:**
 - Income was short by \$7.4 million (13.5%) compared to expenses, requiring reserves to supplement the budget.

3. Future Revenue Streams

- **Buc-ee's:**
 - Property tax (5% of value) starts in 2027, with a 12-year abatement.
 - Sales tax revenue expected in late 2026.
- **Oglethorpe Power:**
 - Property tax begins in 2030, with a 12-year abatement.
 - Sales tax revenue is expected mid-to-late 2029.

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- **Prologic and Rumble Technology Campus:**
 - Revenue potential remains uncertain.
- **Plant Scherer Unit Four:**
 - Awaiting Georgia Power's decision to return it to the tax digest.

4. Millage Rate Options for 2025

Two options were presented for the 2025 millage rate:

- **Option 1: Rollback Rate (10.763 mils):**
 - Designed to maintain property tax revenue at the previous year's level despite reassessments.
 - Generates \$643,927 in additional revenue.
 - Leaves a deficit of \$7,354,079, requiring cuts to capital expenditures, contingencies, and reserves.
- **Option 2: Rollback Rate Plus 1.2 Mils SPLOST Adjustment (11.963 mils):**
 - Adds back the 1.2 mils reduction from 2024 due to excess SPLOST collections.
 - Generates \$2,750,811 in additional revenue.
 - Reduces the deficit but still requires adjustments to reserves and expenditures.
 - Considered a tax increase, requiring three public hearings.

5. Sales Ratio Study Concerns

- The county's sales ratio may fall below 38%, which could result in financial penalties and adjustments to the tax digest. This issue will be monitored closely.

6. Future Financial Outlook

- **Revenue Growth:**
 - Significant revenue expected from Buc-ee's, Oglethorpe Power, and Prologic starting in 2027.
 - General fund revenue is projected to grow steadily through 2035.
- **Challenges:**
 - Managing the transition from 2026 to 2027 without depleting reserves.
 - Addressing immediate budget deficits while awaiting future revenue streams.

Action Items

1. Finalize the 2025 millage rate during August 19, 2025, Board of Commissioners meeting.
2. Conduct public hearings if the rollback plus 1.2 mils SPLOST option is selected.
3. Monitor the Sales Ratio Study results and address any potential consequences.
4. Develop strategies to bridge the financial gap until new revenue streams are realized.

Audience Questions & Comments

- **Revenue Accuracy Concerns**
 - **Paul Pruden (Lassiter Road)** questioned Buc-ee's projected **\$3 million in taxable sales**, citing lower figures from comparable southeastern locations.
- **Millage Rate Alternatives**
 - **Russ Edge (Edge Road)** asked why the current millage rate was not considered as an option.
 - Concerns raised about departmental spending, including **vehicle purchases by the Sheriff's Office**.
- **Retirement & Salaries**
 - **Yvonne Stuart (Hwy 41S)** questioned retirement contributions, suggesting employees contribute more.
 - Suggested salary studies should be conducted locally.
- **Living on Fixed Income**
 - **Gary Moore (Wadley Road)** highlighted the challenge of living within fixed Social Security increases (2.5% COLA).
- **School Taxes**
 - **Connie Tanner (Harbor Shores Drive)** raised concerns about school millage rates, thanking the board for listening.
- **Questions regarding Budget Numbers**
 - **Rob Law (Lassiter Road)** questioned the numbers regarding the future projections stating he feels they will start coming in later than predicted.
 - Expressed the importance of community involvement and education on county issues.
 - Inquired about the availability of grants and the importance of exploring all available options to bring in revenue.

Commissioner Davis motioned to come out of the public hearing at 7:28 p.m.

Commissioner Turner seconded the motion, and the motion carried 3-0.

Public Comments

There were no additional public comments

Commissioners' Comments

District 1 Lamarcus Davis

Commissioner Davis thanked everyone for coming and stated the board he just wanted to reiterate that the Board is not exempt from the decisions they make.

District 3 John Ambrose

Commissioner Ambrose stated the county has to have a balanced budget every year and the County Manager Jim Hedges, Finance Director Lorri Robinson, and County Clerk Janet Abbott do a good job keeping us within budget.

Commissioner Al Turner

Commissioner Turner had no additional comment.

Adjourn

Commissioner Turner motioned to adjourn at 7:35 p.m.

Commissioner Davis seconded the motion, and the motion carried 3-0.

Respectively Submitted by:

Janet Abbott, County Clerk