Monroe County Board of Commissioners

Minutes of October 13, 2025

Called Meeting/Public Hearing

Millage Rate

9:00 a.m.

Present:

Alan Gibbs, Chairman-Not Present

John Ambrose, Vice-Chairman

Lamarcus Davis, District 1

Eddie Rowland, District 2

Al Turner, District 4

Staff:

Jim Hedges, County Manager

Janet Abbott, County Clerk

Welcome

Chairman Gibbs welcomed everyone in attendance.

Prayer

Chairman Gibbs gave the invocation.

Pledge

Chairman Gibbs led the Pledge.

Roll Call

County Clerk Janet Abbott called roll.

Call to Order

Chairman Gibbs called the meeting to order at 9:00 a.m.

New Business

Approve Agenda

Chairman Gibbs presented the agenda for approval.

Commissioner Ambrose motioned to approve the agenda.

Commissioner Davis seconded the motion, and the motion carried 5-0.

Public Hearing -2025 Millage Rate

At 9:00 a.m., Commissioner Davis motioned to enter a public hearing for the 2025 millage rate; seconded by Commissioner Ambrose, motion carried 5-0.

Overview

County Manager Jim Hedges explained the reason the millage rate hearings are being redone is because there are specific rules regarding the notifications in the newspaper, one of the specifications is the ad must be a minimum of 30 square inches, and the newspaper did not run the proper size ad even though specific instructions were sent. The Monroe County Reporter reran the ads at no cost to the county and this time the ad was ran at 50 square inches.

The Board of Education has to redo their hearings as well because the ad cannot be run in the legal section and was in fact ran in the legal section of the Monroe County Reporter.

County Manager Jim Hedges 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.
- **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, 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.

The following citizens spoke during the public hearing:

- Jim Barber-Teagle Farms-24 property taxes were 80% more than 2023 and was a big hit. There are consequences to increasing property taxes. 2026 we can expect another big hit from property values. Asking the board to be very cautious of the burdens they place on property owners in Monroe County.
- Candy Mountain-BarNone Road-What is being done regarding the communications between the Board of Commissioners and the Development Authority. First, I heard Buc-ee's is coming regardless but the Development Authority stepped in and is giving them a tax break.
- Rob Law-Lassiter Road-You don't have a choice but to increase the millage rate, I don't see a way in the future without increasing the millage rate.

Citizens cited the following concerns:

Commissioner Davis motioned to come out of the public hearing at 9:28 a.m.

Commissioner Ambrose seconded the motion, and the motion carried 5-0.

Commissioner Davis stated the inflation rate that was referenced was over an 8-year time period. Property taxes are handled by the Tax Assessors and all of us were hit, mine doubled. A new rule the state has implemented is every property has to be reassessed every three years. Commissioner Davis stated this is not just a Monroe County problem it is the entire State of Georgia.

Commissioner Davis stated as far as the tax abatements given, the Development Authority is separate from the Board of Commissioners. The Board of Commissioners have no authority over them.
Commissioner Rowland explained that a TAN is when you get to October and you have run out of money. I am not a proponent of TANs because they cost $30,000 and that's not a good fiscal decision. The Board of Assessors decides the value of your property, the Board of Commissioners have no input, and you don't want us to have input. Millage doesn't always mean your taxes are lower, it depends on the value of your property. This board is not responsible for as much money as you give us credit. The sheriff is responsible for his budget. The things we have control of, the different departments, if you shut all of the services down that could be, it would only be a .5 mil. On behalf of our employees, it is a difficult job to get paid what they get paid and have to go to Walmart or Waffle House and have to get accosted because their road didn't get paid or whatever. County employees have a tough job.
Commissioner Ambrose stated the Development Authority is mandated by the State for us to have them.
Commissioner Ambrose stated we can't work with the City or the Development Authority.
Commissioner Ambrose stated I get mad because my taxes go up to pay for people moving into the county. Looking down the tunnel of what is coming I hope when the income starts coming in, we can start looking at options to help the citizens, maybe raise the homestead exemption for residents.
Commissioner Turner stated my property taxes also increased but if we don't raise our millage rate then the services offered are going to crash and we are going to have a junky county. The county employees are basically working at a minimum wage. Monroe County is an excellent county to live in, I don't want to raise taxes, but I see where our millage needs to increase until the money starts coming in.
Chairman Gibbs stated at the end of the day people don't care what their property is valued at they care what they pay in taxes. We have a plan and just bear with us. Everything is going up. The last thing I want to do is the first year I come in office is to raise taxes, but we have to, and I ask you to be patient with us. I meet with the Development Authority once a month and I don't like the traditional tax abatements but there are certain situations that they work. I am trying to work with the City of Forsyth to better the relationship with the County.

Adjourn

Commissioner Ambrose motioned to adjourn at 9:54 am
Commissioner Davis seconded the motion, and the motion carried 5-0.

Respectively Submitted by:

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Janet Abbott, County Clerk