Monroe County Board of Commissioners

Minutes of February 17, 2026

Regular Meeting

9:00 A.M.

Present:

Alan Gibbs, Chairman

John Ambrose, Vice-Chairman

Lamarcus Davis, District 1

Eddie Rowland, District 2

Al Turner, District 4

Staff:

Lorri Byrd, County Manager

Ben Vaughn County Attorney

Janet Abbott, County Clerk

Richard Dumas, Public Information Officer

Welcome

Chairman Gibbs welcomed everyone in attendance.

Prayer

Chairman Gibbs gave the invocation.

Pledge

Rod Callahan 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.

Chairman Gibbs motioned to approve the agenda.

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

Minutes-January 20, 2026, Regular Meeting & February 3, 2026, Regular meeting

Chairman Gibbs presented the minutes of the January 20, 2026, Regular Meeting and the February 03, 2026, Regular Meeting for approval.

Commissioner Ambrose motioned to table the minutes stating his comments are not correct on either set of minutes.

Chairman Gibbs seconded the motion, and the motion carried 5-0.

PAFR 2024 Presentation

County Manager Lorri Byrd presented the 2024 PAFR to the Board for the fiscal year ending December 31, 2024. The PAFR provides a condensed, citizen-friendly summary of the County's audited Annual Financial Report, which was prepared in accordance with Generally Accepted Accounting Principles (GAAP) and independently audited.

County Overview

- Population (July 2024 estimate): 31,437
- Operating General Fund Budget: $45,038,318
- County Employees: 390
- 2024 Millage Rate: 10.803
- Sales Tax Rate: 8%

Financial Highlights

- **Total General Fund Revenues (2024):** $44,494,729 (23.76% increase over 2023)
  - Property taxes increased by $6.8 million (29.02%).
  - Fines and forfeitures increased by 23.15%.
  - Intergovernmental revenues increased by 26.54%.
- **Total General Fund Expenditures (2024):** $44,366,922 (15.70% increase over 2023)
  - Largest expenditure category: Public Safety ($13.79 million).
  - Other significant categories included General Government and Public Works.

- **Net Position:**
    - FY2024 Net Position: $155,010,085
    - Continued increase from prior years, reflecting overall financial stability.

Special Revenue Funds

- **Local Option Sales Tax (LOST):** $5,880,000 collected.
- **SPLOST:** $7,672,546 collected; funds used for equipment purchases, ambulances, road equipment, recreation improvements, water infrastructure, and capital projects.
- **TSPLOST:** $6,604,341 collected; used for transportation-related equipment and projects.

Departmental Highlights

- **Sheriff's Office:** 38,864 total calls; 2,738 inmates booked; 390 cases investigated; $586,509 in U.S. currency seized.
- **Fire/EMS:** 5,565 total calls (3,708 EMS calls).
- **Road Department:** 479-mile road system; 31.6 miles paved/reconstructed in 2023–2024.
- **Building Department:** 606 permits issued; 241 new homes; $127.7 million in construction value.
- **Planning & Zoning:** 589 compliances issued; 19 zoning applications approved.
- **Library:** 36,470 items circulated; 266 youth programs conducted.
- **Recreation:** 1,927 youth sports participants; 343 summer camp participants.
- **Animal Control:** 901 dogs taken in; 630 rescued.

Grants Awarded (2024)

- $1,589,000 – Georgia State Highway & Tolls (Old Brent Road Bridge)
- $817,000 – U.S. Department of Homeland Security (Sheriff's Office)
- $404,594 – ARPA Grant (Towaliga Judicial Circuit District Attorney's Office)

The Board acknowledged the report as a comprehensive summary of the County's financial condition, operational performance, and departmental activities for FY2024. The report reflects continued financial growth, stable fund balance, and investment in infrastructure, public safety, and community services.

Commissioner Rowland explained that this annual report is based on audited numbers explaining the timing and reasoning for it being the 2024 budget is the last finalized budget and 2025 is not finalized until the middle to the end of 2026.

Commissioner Rowland stated the Finance Department has done an amazing job.

Chairman Gibbs thanked the Finance Department as well.

Mrs. Robinson stated the PAFR will be posted on the county website alongside the audit. Printed, bound copies are available at the meeting and can be mailed or emailed upon request.

No formal board action was taken on the PAFR.

Development Authority Board Appointee

County Manager Lorri Byrd stated the City of Forsyth Development Authority Board appointee, Greg Goolsby, stepped down from the Development Authority Board when he elected to run for Mayor. The Forsyth City Council wishes to appoint Josh Hill to the Development Authority Board. Mr. Hill will serve out the remainder of Greg Goolsby's term that will expire on 12/31/2026.

Chairman Gibbs motioned to appoint Josh Hill to the Development Authority Board. Commissioner Davis seconded the motion and the motion carried 5-0.

FLOST Resolution and IGA

Pursuant to House Bill 581, implementation of the floating homestead exemption and consideration of a Floating Local Option Sales Tax (FLOST) requires coordinated action between the County and all municipalities within the County that levy property taxes.

For Monroe County, this includes formal participation by the Monroe County Board of Commissioners and the City of Forsyth.

Before a FLOST referendum may be placed on the ballot, the following steps are required:

- Each governing authority must adopt a formal resolution declaring its intent to participate in the floating home-stead exemption provisions of HB 581.
- The County and the City must enter into an Intergovernmental Agreement (IGA) outlining participation in the exemption, the distribution of any FLOST proceeds, the specific use of funds for property tax relief purposes, and administrative responsibilities.
- Statutory public notice and hearing requirements must be satisfied.

The resolution authorizes execution of the IGA and formally advances the matter to referendum. The IGA ensures both governments are legally aligned and compliant with state law.

Finally, HB 581 requires that any adoption of a FLOST be approved by voters through a countywide referendum. Neither the County nor the City may impose the sales tax without voter approval. Placement on the ballot allows citizens to determine whether to authorize a sales tax mechanism to offset potential property tax revenue reductions resulting from the floating homestead exemption.

In summary, the resolution provides formal governing body approval, the IGA establishes the legal framework between the County and the City, and the referendum ensures the final decision rests with the voters.

Commissioner Rowland gave the following background information:

- In January 2026, the Board opted to participate in the enabling legislation (House Bill / Section 581) to allow placing FLOST on the ballot.
- Legislative coordinator informed the County that May 19 was the earliest possible ballot date, requiring quick action to meet the 90-day state deadline.
- Rationale for May 19:
  - If approved May 19, collections could begin October 1, 2026.
  - This would allow property tax reductions on the December 2026 tax bill.
  - Waiting until a November vote would defer relief to the 2027 tax bill.
- Approximate financial impact:
  - County collects $20 million/year in property tax.
  - FLOST (like SPLOST) could generate $8+ million/year from 1% sales tax.
  - This could reduce required property tax collections from about $20 million to $13 million, e.g., a $2,000 tax bill could drop to roughly $1,300, depending on final millage decisions and voter approval.
- Not a new tax: Described as a replacement tax—substituting a 1% sales tax for a portion of property tax.
- Estimates that roughly 70% of sales tax revenue would be paid
  by non-residents (interstate travelers, visitors), though some public commenters later questioned this percentage.
- City currently levies 2 mills ($400,000/year in property tax revenue).
- Under state law:
  - The City’s share of FLOST is capped at the equivalent of its current property tax ($400,000).
  - City cannot receive more in FLOST than it currently receives in property tax.

- Discussion highlights:
  - City could reduce its millage from 2 mills to 0.5 mills or even 0 mills.
  - Any revenue gap (up to $300,000 if they drop from 2 to 0.5 mills) would be backfilled through the IGA by allocating part of the FLOST proceeds to the city.
  - The state has already set the maximum share the City can receive; negotiation centers on how far the City drops its millage, not on increasing revenue beyond the cap.

Chairman Gibbs motioned to sign a resolution to place FLOST on the May 19, 2025, ballot, and authorizing the voters to decide on the 1% sales tax dedicate4d exclusively to property tax millage deduction.

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

Commissioner Davis motioned to approve and allow the Chairman to sign the Intergovernmental Agreement with the City of Forsyth governing the distribution and use of the FLOST proceeds, consistent with state law.

Commissioner Rowland seconded the motion and the motion carried 5-0.

Tax Assessors Board Appointment

Mr. Steve Slocumbs' board term expires on February 20, 2026. Mr. Slocumb has requested to remain on the Board for another three (3) years. This is for a three-year appointment with the term ending 02/20/2029.

Commissioner Davis motioned to reappoint Steve Slocumb to the Tax Assessor Board for a three-year term.

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

Public Comment

Rob Law-Lassiter Road

- Thanked staff for the financial report, but noted:
  - Concern that, compared to private-sector standards, a 9-month delay for public financials reduces their timeliness.
- On FLOST:
  - No objection in principle to FLOST.
  - Concern about regressive impact of cumulative sales taxes (education SPLOST, other SPLOSTs, proposed FLOST) on lower-income residents.

    - Questioned the assertion that 70% of sales tax is paid by non-residents, suggesting much of local consumer spending occurs outside the county and may offset that estimate.
    - Warned that continued increases in sales tax rates may disproportionately burden the lowest income quartile.

Nipper Bunn-Frank Bunn Drive

- Addressed the long-standing county line issue and asked:
    - Whether there has been any resolution.
    - Whether the issue remains active or is now dormant.
    - How it may affect revenues, especially with new development on Rumble Road and in that corner of the county.

Holly Wangerin-Reedy Creek Road

- Spoke regarding an alleged complaint against Commissioner John Ambrose:
    - Reported that a complaint alleged Ambrose threatened to "lynch" another commissioner over a voting disagreement.
    - Ambrose reportedly claimed he said "hang," not "lynch."
- Holly provided historical context about racially motivated lynchings in Georgia (Mary Turner, 1918; the Ahmaud Arbery case) and argued:
    - Threats to "hang" or otherwise kill outside lawful process constitute lynching.
    - Such language is deeply harmful, especially to Black residents of the county.
- Referred also to Ambrose's prior remarks about "submachine gunning" Monroe County citizens organizing a peaceful protest.
- Urged:
    - That words and threats from public officials matter greatly.
    - Residents in Ambrose's district consider qualifying to run for his seat.

Commissioner's Comments

Commissioner Lamarcus Davis – District 1

- Apologized to Mr. Bunn for not following up earlier regarding the county line issue.
- Thanked everyone for attending and commended county staff for quickly organizing efforts related to the SPLOST and getting it on the May 19 ballot.

- Emphasized that Monroe County employees are the county's greatest asset, noting that when given the right tools, they deliver results.
- Publicly thanked the city for quickly partnering with the County, noting this level of cooperation would not have been possible in the past.
- Praised the collaboration between the city and county attorneys leading to an agreement, framing it as proof that "teamwork makes the dream work."
- Expressed hope that this spirit of cooperation will continue to move Monroe County forward.

Commissioner Eddie Rowland – District 2

- Addressed concerns about taxes, especially the impact of sales tax on less well-off residents.
- Argued that property tax is more unfair than sales tax:
    - Gave an example that some Monroe County residents, based on property value, effectively pay $0–$2/year for certain services (like recycling centers).
    - Others pay $800–$1,000/year for the same services simply because their homes are worth more.
- Stated that this disparity in burden is what feels unfair about property taxes.
- Urged that if an alternative to property tax can be found, it should be strongly supported and promoted.
- Indicated a desire to give property tax relief once SPLOST funds and related project revenues are fully realized.

Commissioner John Ambrose – District 3

- Spoke stating a bunch of accusations had been made against him that is nothing but political assassination. He stands by what he has done for this county, and he is upset that this unsubstantiated claim has been made against him.
- Praised the City and County for working together to get some relief for property owners.
- Once the county starts receiving funds from projects on Rumble Road, he feels all homeowners should get a $100,000 homestead exemption or do away with property taxes.
- Stated he is going to continue to run for commissioner of his district.

Commissioner Al Turner – District 4

- Thanked the county for paying all county employees equally, both full-time and part-time.
- Noted (as explained by the County Manager Lorri Byrd) that:
    - Part-time employees receive the same raise rate as full-time employees.
    - Their total pay per period is lower only because they work fewer hours, not because of a different raise structure.
- Appreciated the discussion earlier in the meeting and thanked everyone for participation and engagement.

Chairman Alan Gibbs – Chairman (Countywide)

- Reported on discussions in Atlanta with state-level officials about the Bibb County property line dispute.
- Explained that the issue is:
    - Highly political.
    - Still tied up in court.
    - Lacking a clear or favorable resolution at present ("no good answers").
    - Acknowledged that this is not what constituents wanted to hear but emphasized honesty about the current situation.
    - Noted that about 300 houses are implicated in the dispute, not just Bass Pro Shops, so many individual homeowners are affected.
    - Stated that, at some point, the county must decide whether this is a fight worth continuing.
- Again, thanked the city for quickly stepping up to collaborate when notified of urgent needs (referenced an email from Eddie expressing urgency).
- Framed this as another example of effective city–county teamwork for the county's benefit.
- Agreed with John's earlier point about expanding the tax base via new businesses.
- Expressed optimism that in the next few years the county will be able to:
    - Make further, significant tax cuts.
    - Achieve a lower millage rate than seen in past years.

- Closed by emphasizing that the board is diligently working on issues that matter and that all commissioners care deeply about the community's progress.

Executive Session-Personnel

Commissioner Davis motioned to enter executive session for personnel at 9:47 a.m.

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

Commissioner Turner motioned to close executive session at 11:28 am.

Commissioner Rowland seconded the motion and the motion carried 5-0.

Action from Executive Session

Chairman Gibbs stated a personnel matter was discussed and asked Patrick Jaugstetter to proceed.

Attorney Patrick Jaugstetter (Jarrard & Davis LLP, Law Firm) reported:

- Executive Session was held to discuss an ongoing personnel matter.
- His office reported on the results of an investigation into allegations concerning Commissioner John Ambrose.

(No votes were taken in Executive Session.)

Attorney Patrick Jaugstetter outlined two action items:

1. Withdrawal of an ethics complaint filed against Commissioner John Ambrose.
2. Consideration of a resolution to censure Commissioner Ambrose.

Motion – Amend Agenda to Add Item: Withdrawal of Ethics Complaint

- Chairman Gibbs motioned to amend the agenda to add an item to consider withdrawal of the ethics complaint filed against Commissioner John Ambrose (January 2026).
- Motion was seconded by Commissioner Rowland and the motion passed 4-0-1 with Commissioner Ambrose abstaining.

Motion – Withdraw Ethics Complaint Against Commissioner Ambrose

- Chairman Gibbs motioned to formally withdraw the ethics complaint filed earlier in 2026 against Commissioner John Ambrose.
- Commissioner Turner seconded the motion, and the motion carried 4-0-1 with Commissioner Ambrose abstaining.

Motion – Amend Agenda to Add Item: Resolution of Censure

- Chairman Gibbs motioned to amend the agenda to add consideration of a Resolution of the Monroe County Board of Commissioners to Censure Commissioner John Ambrose.

- Motion was Seconded by Commissioner Turner and passed 4-0-1 with Commissioner Ambrose abstaining.

Reading of Resolution to Censure Commissioner Ambrose

Attorney Patrick Jaugstetter read the full “Resolution of the Monroe County Board of Commissioners to Censure Commissioner John Ambrose” into the record. Key findings and points included:

- The Board had been made aware of offensive and inappropriate comments attributed to Commissioner Ambrose.
- An internal investigation by Jarrard & Davis LLP concluded there was credible evidence that:

1. Conference Center / Lynching Comment (Oct–Nov 2025)
    - Ambrose allegedly called the Monroe County Conference Center and:
        - Requested to rent a room.
        - Requested permission for a public hanging or lynching at the gazebo.
        - Stated that the first person to be hanged would be former Commissioner Larry Evans, an African American.
        - These comments were made directly to a county employee and overheard by a second employee.
    - The Board characterized these comments as:
        - “Patently offensive and demeaning to African Americans”
        - Contrary to good public service and serving no legitimate workplace purpose.
    - Henry County / “Turned Black” / “Own One or Two” Comment (Jan 6, 2026)
        - In the Administration Building, County Manager Lorri Robinson introduced Ambrose to new Finance Director Angie Sorrow, noting her prior role with Henry County.
    - Ambrose allegedly responded:
        - That Henry County had “turned” while pointing to Robinson’s black jacket sleeve, interpreted as meaning “turned Black,” referencing Henry County’s increased African American population.

        - Then added, "I don't have anything against them. We should all own one or two," which Robinson and Sorrow reasonably perceived as advocating for slavery, suggesting everyone should own one or two African Americans.
    - The Board found these comments:
        - Patently offensive and demeaning to African Americans
        - Contrary to good public service and serving no legitimate workplace purpose.

2. Comment on County Manager's Appearance
    - In a public meeting, shortly after Robinson's appointment as County Manager, Ambrose allegedly remarked that she was "much prettier" than her predecessor.
    - The Board found the comment demeaning, focusing on appearance

The resolution referenced the County's Personnel Policies and Procedures (Section 1.01) committing to:

- Professional conduct in personnel administration.
- A respectful, non-discriminatory workplace.
- Maintenance of good employee morale and a non-hostile environment.

- The Board found Ambrose's conduct:
    - Unprofessional and incompatible with good public service.
    - Potentially creating a hostile work environment and legal exposure.
    - Below the ethical and professional standards expected of a commissioner.
    - Of a nature that, if committed by an employee, could reasonably warrant significant discipline up to termination.
- Operative portions of the resolution:
    - Censure:
        - The Board formally censure Commissioner John Ambrose for repeatedly making offensive, derogatory, and demeaning comments in the workplace and public meetings directed at minorities and women.

3. Admonition:
    - Urged Ambrose to be more mindful of:

   - The impact of his conduct and statements on others, especially county employees.
   - Effects on employee morale.
   - Public perception of the county's governance.
4. Non-Retaliation:
      - Urged Ambrose to refrain from any retaliation against employees who reported or provided information about his conduct.

Chairman Gibbs stated the Board would take a motion on the resolution, but he would then like to have a board discussion prior to the formal vote with Commissioner Ambrose speaking after hearing from the other board members.

Chairman Gibbs motioned to accept the resolution to Censure Commissioner Ambrose.

Commissioner Rowland seconded the motion.

Chairman Gibbs:

- Chairman Gibbs stated he respects and values Commissioner Ambrose and agrees with him on most county matters.
- The matter originated from formal complaints submitted by county employees.
- The Board has a responsibility to take employee complaints seriously and follow through appropriately when concerns are brought forward.
- Chairman Gibbs and Commissioner Rowland discussed the issue and agreed to address it directly to prevent the matter from becoming racially divisive.
- They agreed to take the lead in handling the situation and consulted with the two Black commissioners to ensure transparency and unity in approach.
- The Board determined a third-party review was appropriate to assess the legitimacy of the complaints.
- The third-party findings indicated that, regardless of whether the comments were intended literally or as a joke, employees found them offensive.
- The Chair emphasized fiscal responsibility and stated that pursuing further action would likely only result in a formal statement with the same outcome.
- The purpose of the proposed censure is to formally state that the comments were inappropriate and to reaffirm the County's commitment to respecting employees' values and identities.

District 2-Eddie Rowland

- Commissioner Rowland stated that he and Chairman Gibbs requested that their two fellow Black commissioners, Commissioner Davis and Commissioner Turner, stand down and allow them to take the lead on the complaint procedure.
- He explained that this request was made to avoid framing the matter as a racial ("black and white") issue.
- Commissioner Rowland clarified that he does not decide which commissioners he serves with on the board.
- He emphasized that membership and representation are determined by the citizens of Monroe County and the respective districts.
- He affirmed that he is willing to work with any commissioners elected by the citizens and will respect the voters' choices.
- Commissioner Rowland addressed questions about whether the issue was politically motivated.
- He stated that he learned of the issue one day and reported it within 24 hours, indicating there was no intentional delay in action.
- Commissioner Rowland described reflecting on his remarks while sitting in church, noting that it was a setting where he could not bring personal anger or hate into his response.
- He acknowledged that he has said and done things to people that he should not have.
- He expressed a clear apology for those past actions and remarks, stating that he wants people to know he apologizes, without explicitly asking for forgiveness.

District 4-Al Turner

- Affirmed respect for Commissioner Ambrose noting that they both served in the U.S. military and that he appreciates that service.
- Said the Commissioner Ambrose's comments did not personally offend him, acknowledging that "we all have said things that maybe we shouldn't have said."
- Emphasized he does not view others through a racial lens, stating he has never looked at anyone as different from himself and that there is only one race, the "human race."
- Rejected framing the issue as racial or political, explicitly saying he did not want it to become a "black and white thing," because that is not what the situation was about.

- Referenced the desire to avoid further cost and prolonging the matter, indicating that, in order not to continue spending county resources and "dragging this thing out," they arrived at the resolution.

District 1-Lamarcus Davis

- Commissioner Davis expressed gratitude to fellow commissioners and noted it was difficult to remain silent during the process.
- Stated he did not file the ethics complaint and had complied with requests to "stand down," yet felt his name was unfairly linked as the one who "spearheaded" the matter.
- Described significant personal and family distress, including sleepless nights, emotional strain, and the impact on their children who saw social media posts about the situation.
- Condemned the way his name was "dragged through the mud" by a local reporter without anyone contacting him for his side of the story.
- Rejected any racial or political framing, emphasizing that the issue was not "black and white" or partisan, but about doing what is right and following policy.
- Affirmed his character and lack of hatred, referencing long-standing community relationships, school history, and family connections to support his reputation.
- Highlighted the emotional and moral toll, referencing his Christian faith, the importance of forgiveness, and a belief that what one does to others will come back to them.
- Emphasized his commitment to teamwork and public service, stating he works for all residents of Monroe County and values unity on the board.
- Urged others to consider the human impact of accusations and public statements, calling the treatment he received wrong and hurtful.
- Requested prayers and support for himself, the board, county employees, and the community, reiterating that "doing what's right is always right."

District 3-John Ambrose

- Stated that what was happening was "nothing more than political assassination."
- Emphasized that he felt targeted and condemned for something he maintains he did not say.
- Expressed that he felt very bad about how the matter had been handled by the board.
- Asserted that he did not receive his constitutional rights under due process.

- Noted he did not get to:
  - Properly answer the allegations,
  - Face his accusers, or
  - Have his statements considered in full context.
- Stated that "there's a process for this that was not followed," and that the board moved forward without following that process.
- Reported that no one contacted him about the matter before a formal complaint was delivered.
- Stated that the first notice he received was when Jeff Wilson, the code enforcement officer, knocked on his door to serve the complaint.
- Emphasized that neither the county manager nor HR contacted him when the complaint was first received to:
  - Ask whether the allegations were true, or
  - Hear his side of the story.
- Objected that the board was censuring him without due process, for something he maintains he "did not say."
- Said the statements were taken out of context and that he was being condemned without a real opportunity to defend himself.
- Repeated that he "didn't get a good chance to defend" himself before the resolution and vote were brought forward.

Attorney Patrick Jaugstetter responded to Commissioner Ambrose he had made several attempts to contact him to hear his side by phone and text message and never received a return call.
Chairman Gibbs stated he had contacted Commissioner Ambrose, and they had a discussion regarding the complaint.
Commissioner Ambrose stated he was advised by his attorney not to speak to Mr. Jaugstetter.
The motion to approve the Resolution of the Monroe County Board of Commissioners to Censure Commissioner John Ambrose passed 4-1 with Chairman Gibbs, Commissioner Davis, Commissioner Rowland and Commissioner Turner in favor and Commissioner Ambrose opposed.

Adjourn

Commissioner Turner motioned to adjourn at 12:02 p.m.

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

Respectively Submitted by:

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Janet Abbott, County Clerk