

**MINUTES FOR THE SPECIAL CALLED MEETING OF THE WHITFIELD COUNTY BOARD OF COMMISSIONERS HELD TUESDAY, OCTOBER 7, 2014 AT 12:00 NOON IN THE ADMINISTRATIVE BUILDING #2, 214 W. KING STREET**

**SPECIAL CALLED MEETING**

The Chairman called the meeting to order.  
Pledge of allegiance to the Flag  
Roll call to determine quorum

**The following members were present:**

Mike Babb, Chairman  
Harold Brooker, Vice Chairman (Absent)  
Lynn Laughter, Member  
Robby Staten, Member  
Gordon Morehouse, Member

**Others Present:**

Mark Gibson, County Administrator  
Citizens  
Robert Smalley, County Attorney  
Department Heads  
Press

**Motion was made by Commissioner Morehouse and seconded by Commissioner Laughter to approve the agenda. The motion was approved 3-0, with Commissioners Staten, Morehouse, and Laughter in agreement. Approval of the agenda was unanimous.**

**FOR CONSIDERATION**

1. **Resolution – Fixing Tax Rate for 2014:** Motion was made by Commissioner Staten to pass a Resolution setting the 2014 millage rate as 6.061 and set the millage rate as 2.000 for the special tax districts that were created to include all areas of Whitfield County outside the municipal limits of the City of Dalton, the motion died due to lack of a second. Motion was made by Commissioner Morehouse and seconded by Commissioner Laughter to move for discussion, the motion passed 3-0, with Commissioners Morehouse, Laughter, and Staten in agreement. In discussion Commissioner Morehouse stated that if the millage rate remains the same that no additional revenue will be generated and that the County has a 2.6 million budget deficit, the deficit is a result of less revenue that was budgeted and less expenditures being made. Commissioner Morehouse noted that the County is a good steward of the funds receive and that the services the County provides do cost to provide them, and with a deficit that they need to look at not only this year but at the upcoming year of where the County will address the deficit, the County can't keep having deficit spending eventually the resources will run out, which will lead to complications such as bonding rates, and those are not favorable if you don't keep and adequate surplus to run the County. Commissioner Morehouse further noted that in the 2015 budget preliminary reflects an increase at the deficit and that the County needs to look at the long term viability of the County and its fiscal wellbeing and that the County should not continue to operate in a deficit without some remedies. Commissioner Morehouse noted that the remedies he knows of are from taxes and sales taxes which are decreasing in terms of dollars received and for those reasons he would like the Board to consider an increase of the millage rate. Finance Director Alicia Vaughn noted that the deficit for this year is 2.7 million, to cover the deficit, the funds will come from the fund balance which is at 10 million, which will cover about three months of County Operations. Chairman Babb noted that the concerns that Commissioner Morehouse are true and that the County has for the last several years kept the millage rate reasonable, just like the families in the County have had to dig into their fund balances, that the County would do the same, but that this would be the last year that the County could do without a millage increase, even if a SPLOST is passed next March there will still have to be some level of a millage increase at the end of 2015. Chairman Babb noted that of the Citizens choose to pass the SPLOST in March it could affect the amount of the increase of the millage rate. Motion was then made by Commissioner Staten and seconded by Commissioner Laughter to pass a Resolution setting the 2014 millage rate as 6.061 and set the

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millage rate as 2.000 for the special tax districts. The motion was approved 3-1, with Chairman Babb, Commissioners Staten and Laughter in agreement. Commissioner Morehouse was in dissent. **(SEE EXHIBIT "A")**

**ADJOURN:** Unanimous

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MIKE BABB, CHAIRMAN  
WHITFIELD COUNTY BOARD OF COMMISSIONERS

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BLANCA CARDONA, COUNTY CLERK

DATE: / /