



You Are Why We Are Here

**FRANKLIN COUNTY
BOARD OF COMMISSIONERS
WORK SESSION MINUTES
April 27, 2021
6:00 P.M.**

BOC: *Commission Chairman Dr. Jason K. Macomson
District 2 Commissioner Kyle Foster
District 4 Commissioner Eddie Wester*

Absent: *District 1 Commissioner Robert Franklin
District 3 Commissioner Ryan Swails*

Media: *Shane Scoggins, Franklin County Citizen Leader
MJ Kneiser, WLHR via Zoom*

Staff: *Manager Derrick Turner
County Clerk Kayla Finger*

- Item 1:** **Call meeting to order** - Chairman Macomson called the April work session to order and thanked everyone for attending. A quorum was present. Chairman Macomson explained that under normal circumstances, the chairman would refrain from voting, but in order to approve the agenda he would need to participate in voting at this particular meeting. He noted the board would only be voting on procedural items, not on any other issues.
- Item 2:** **Invocation and Pledge of Allegiance** - Chairman Macomson led the invocation and pledge of allegiance to the American flag.
- Item 3:** **Approval of the Agenda** - Commissioner Wester motioned to approve the agenda as presented. Commissioner Foster seconded the motion. All were in favor, 3-0.
- Item 4:** **Public Comment:** Chairman Macomson explained that public comment is not a question/answer time, and commenters are limited to 5 minutes of speaking time and time will be kept by the clerk on a stop watch. Chairman Macomson also asked everyone to please understand that the board will not be discussing any pending planning and zoning items, and there are specific meetings scheduled when these items can be discussed. All speakers may only speak once and are asked to give their name and address to the clerk and address all comments to the board in



You Are Why We Are Here

a respectful manner.

Tim Harris, 400 Lakeshore Rd. Martin, GA spoke in opposition of incorporating Gumlog.

Marie Whitworth, 833 Poplar Springs Road Lavonia, GA spoke in opposition of incorporating Gumlog.

Randy Holland, 496 Skyline Way Lavonia, GA spoke in opposition of incorporating Gumlog.

Steve Forston, 244 Skyline Way Lavonia, GA spoke in opposition of incorporating Gumlog.

Larry Brown, 211 Mountainview Drive Lavonia, GA spoke in opposition of incorporating Gumlog.

David Smith, 16 Chestnut Street Lavonia, GA spoke in opposition of incorporating Gumlog.

Sherry Bradley, 1660 Gumlog Road Lavonia, GA spoke in opposition of incorporating Gumlog.

Anthony Rowland, Cedar Point Road Lavonia, GA spoke in opposition of incorporating Gumlog.

Lloyd Bradley, 1660 Gumlog Road Lavonia, GA spoke in opposition of incorporating Gumlog.

Swain London, 430 Blueberry Lane Lavonia, GA spoke in opposition of incorporating Gumlog.

Dwayne Garris, 950 Lakeshore Road Lavonia, GA spoke in opposition of incorporating Gumlog.

John Poole, 506 Cedar Street Lavonia, GA spoke in opposition of incorporating Gumlog.

Craig Jackson, 426 Mountainview Road Lavonia, GA spoke in opposition of incorporating Gumlog.

Beverly Kay, 300 Poplar Springs Road Lavonia, GA spoke in opposition of incorporating Gumlog.



You Are Why We Are Here

Gayle Ehlers, 412 Riverbend Road Lavonia, GA spoke in opposition of incorporating Gumlog.

Terry Roberson, 64 Mountainview Drive Lavonia, GA spoke in opposition of incorporating Gumlog.

Robert Lolley, 249 Mountainview Drive Lavonia, GA spoke in opposition of incorporating Gumlog.

Susan Poole, 506 Cedar Street Lavonia, GA spoke in opposition of incorporating Gumlog.

Guy Parker, 330 Hanley Road Commerce, GA spoke in favor of the board considering closing off part of Hanley Road due to issues with litter and traffic.

Keith Farmer, 2418 Gumlog Road Lavonia, GA spoke in opposition of incorporating Gumlog.

Rocky Thompson, 295 Poplar Springs Road Lavonia, GA spoke in opposition of incorporating Gumlog.

Thomas Bridges, 295 Bridges Road Carnesville, GA expressed continued concerns regarding the audit of the airport authority. He left a list of questions for each of the commissioners to complete and return to him.

Margaret Banta, 5858 Gumlog Road Martin, GA spoke in opposition of the proposed rendering plant.

Vernon Hanley, 333 Hanley Road Commerce, GA spoke in favor of the board considering closing off part of Hanley Road due to traffic & litter issues.

Item 5: Items for discussion

- A. Audit Review - Rushton & Associates: Chris Hollifield and Samuel Latimer gave a brief presentation reviewing the findings of the counties annual audit for fiscal year 2020.

Item 6: Manager's Report

- A. Personnel - Manager Turner updated the board that applications have been received through Indeed.com for two positions: Assistant Maintenance Technician-(6 Applicants) and County Marshal-(47 Applicants). These applications are currently being reviewed for the interview process.



You Are Why We Are Here

- B. Budget Review - Manager Turner showed comparisons of the county's financial standings in a PowerPoint presentation chart (see attachment). He reviewed financials in 3-year comparisons: 2019, 2020, 2021. The presentation showed major revenues & expenditures of period 9.
- C. Survey Results - The alcohol sales survey yielded results of 80.6% in favor, 17.9% against, and 1.5% no opinion. These results were based off of 548 participants. Manager Turner noted that Franklin County is listed and shows up as a dry county when searched by potential businesses, restaurants, and industry. Based off of these results for the alcohol survey, Manager Turner recommended the board move forward with looking at a referendum.

The results for the survey for the possible incorporation of Gumlog yielded the following results: 46.4% in favor, 44.7% against, 8.8% no opinion. 65.4% of respondents were Gumlog residents. Manager Turner recommended pausing this item for further discussion.

D. Retreat Follow-Up:

- a. Planning & Zoning - Manager Turner noted that planning and zoning is moving forward with an overall review of county ordinances for any needed updates or adjustments for the future.
- b. Building/Land Acquisition - Manager Turner stated he is still investigating the Old Carnesville Elementary School as a potential investment for the Board of Commissioners. He has obtained the assessed value of the property and walked the property today (4/27/21) with County Engineer John Phillips, and Jay Quick to evaluate repairs and updates needed.
- c. Healthcare - Manager Turner explained healthcare costs typically increase about 6% per year and our annual increase is looking a bit higher due to the high number of claims we have. If the county renewed with our current provider, Cigna, it would be an 18% increase in cost. He stated he is looking at other options that would be less costly while not sacrificing the level of care and coverage provided to employees.
- d. Government Media - Manager Turner noted that the county Facebook page has been an excellent outreach and communication tool to connect with the citizens. He also mentioned that this Friday will be the first Eat, Meet, & Greet with the County Manager at the Old Corner Hardware Store in Royston from 11:30 AM - 12:30 PM. Citizens are welcome to come.

- E. Roads - Manager Turner presented papers to the board from the



You Are Why We Are Here

residents of Hanley Road asking the board to consider abandonment of the road. Chairman Macomson noted that these decisions are often difficult to make considering a past closure that had to be reopened due to circumstances that were not initially known. Chairman Macomson suggested that the board wait a month to allow the public to weigh in before making any decisions and this will give the county time to explore potential impacts of closure to services such as law enforcement, fire department, EMS, and school buses. Commissioner Wester and Foster agreed and the board was in consensus to wait one month to consider the request.

Item 9: Announcements:

Chairman Macomson announced that the board will meet on next Monday, May 3 for a public hearing beginning at 5:30 pm and a regular board meeting at 6:00 pm. Both meetings will be held at the Justice Center.

He also noted the Health Department held a Covid-19 vaccination clinic at the Rocky Ford Gym today and thanked those who participated and helped with the clinic. A second-dose clinic will be held on Tuesday, May 18 from 3:00 pm - 6:00 pm at the Rocky Ford Gym.

Chairman Macomson announced that this past week was Administrative Appreciation Week. On behalf of the board, expressed the boards thanks to all of the county office and administrative staff in every department. The board appreciates all of the hard work each of you provides to the county.

Chairman Macomson announced that the county is going to have a Gym Dedication Ceremony at Rocky Ford Park to honor the naming of the Gym in memory of Michael Mayfield, Sr. This will take place on Saturday, May 15, 2021, from 11:00 am - 2:00 pm, and will be a community-wide event. Everyone is invited to come.

Item 10: Adjournment

Commissioner Wester made a motion to adjourn. Commissioner Foster gave the second. All were in favor, 3-0.

Signed on the 3rd day of May, 2021



Chairman Jason K. Macomson



You Are Why We Are Here

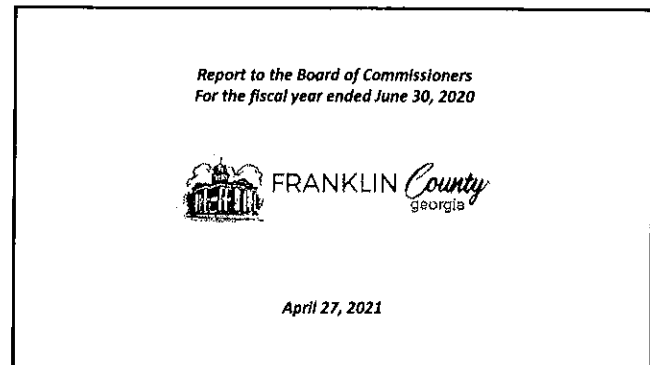
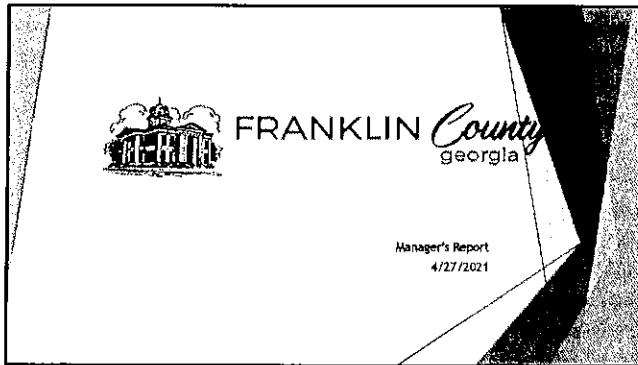
Robert L. Franklin, District 1 Commissioner

Kyle Foster, District 2 Commissioner

Ryan Swails, District 3 Commissioner

Eddie Wester, District 4 Commissioner

Kayla Finger, County Clerk



AUDIT OPINION – P. 1-3

Franklin County's Responsibilities

The financial statements are the responsibility of Franklin County's management.

Rushion & Company's Responsibilities

As independent auditors for Franklin County, our responsibility is to express opinions on the fair presentation of the financial statements.

Auditing Standards

We audited the County's financial statements in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards issued by the Comptroller General of the United States.

Unmodified Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Franklin County, Georgia as of June 30, 2020, and the respective changes in net position and, where applicable, cash flows for the year then ended.

3

Government-wide Statements

These statements provide the reader with information on the County as a whole, using the full accrual basis of accounting. Columns for the governmental activities, the business-type activities, and the component units.

Two statements:

Statement of Net Position – Pages 4 - 5

- Presents the assets, liabilities, and residual net position of the County

Statement of Activities – Page 6

- Presents the results of operations of the County

4

Net Position

Fiscal Year	Net Investment in Capital Assets	Restricted Assets	Unrestricted Assets	Total Net Position	Revenues Over (Under) Expenses
2020	\$42,732,697	\$4,673,210	\$5,282,802	\$52,688,699	\$3,321,069

5

General Fund – P. 72

Revenues
• \$17,131,309

Expenditures
• \$16,340,781

Interfund Balances

- Due from E911 Special Revenue Fund \$3,403,699
- Due from Water and Sewer Enterprise Fund \$3,227,239

Unrestricted Fund Balance (unassigned and assigned)
• \$10,856,230, 60% of expenditures (6.28 months)

6

Current and Future Reporting Changes

GASB 84

The Governmental Accounting Standards Board (GASB) has issued Statement No. 84, *Fiduciary Activities*. Effective for Franklin County for fiscal year ending June 30, 2021.

This statement establishes criteria for identifying fiduciary activities of all state and local governments.

GASB 87

The Governmental Accounting Standards Board (GASB) has issued Statement No. 87, *Leases*. Effective for Franklin County for fiscal year ending June 30, 2022.

The statement establishes a single approach to accounting for and reporting leases for state and local governments. The statement requires governments to recognize certain lease assets and liabilities that previously were classified as operating leases.

22

Chris Hollifield, CPA
chollifield@rushtonandcompany.com

Samuel Latimer, CPA, CFE
slatimer@rushtonandcompany.com

www.RushtonandCompany.com
 770.287.7800



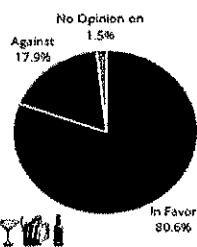
FRANKLIN *County*
 georgia

Manager's Report
 4/27/2021

Personnel

- Currently, there is a search for the following two positions that are having an impact to operations:
- Assistant Maintenance Technician-(6 Applicants)
- Marshal-(47 Applicants)

County Alcohol Sales



548 Participants



County Alcohol Sales

Full Time Residents of FC
 92.9%

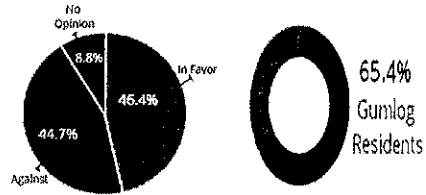
Live in the unincorporated area of Franklin County
 80.7%



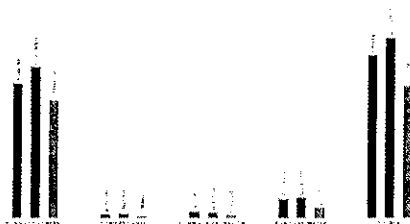
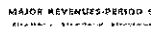
County Alcohol Sales

[illegible]

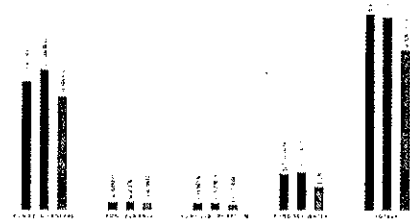
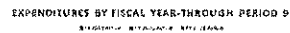
Gumlog Incorporation



Financials-Revenues through Period 6



Financials-Expenditures through Period 9



Retreat Follow-Up

- ▶ **Planning & Zoning:** As discussed, P & Z is moving forward with an overall review of County ordinances. This is important to take the time to review these in order to evaluate if the County has any needs for adjustment.
- ▶ **Building & Land Acquisition:** The County Manager will proceed with investigating whether the Old CES is a worthwhile investment for the BOC. This would be an opportunity to bring the government under one roof.
- ▶ **Healthcare:** The County is currently reviewing the various options available for healthcare for the upcoming FY. With increasing costs, we will need to make a decision every year, and try to make decisions that will develop into a longer range plan.
- ▶ **Government Media:** The County Facebook page has been a wealth of information for the Citizens, and BOC staff will continue to use this tool to keep everyone informed on various topics throughout the County.

Roads

- ▶ We have a road abandonment request from the residents of Hanley Road in Franklin County. The landowners in this area are making this request due to people travelling through and throwing out trash, tires, etc.
- ▶ The further section of Hanley Road is home to Pallet Daddy sales, Coffeebabe's Roastery, and H & H Farms, a grower for Pilgrim's Poultry. The road contains three residences, of which none have small children needing a school bus.

