

**Upson County Board of Commissioners  
August 20, 2015 Special Called Meeting Minutes**

Call to Order

Chairman Blackston calls the meeting to order at 3:00 PM. All Commissioners are in attendance except Commissioner Spraggins. County Manager Jim Wheelless and County Attorney Heath English were also in attendance.

New Business

- a. Chairman Blackston explained the millage rate numbers for the different taxing districts. He stated that the digest is down this year

<u>COUNTY MILLAGE SUMMARY</u>	<u>2015</u>	<u>2014</u>
GEN TAX	9.76	11.13
UNINC. COUNTY TAX	2.72	2.72
JOINT PROJ TAX	6.28	4.91
<b>TOTAL</b>	<b>18.76</b>	<b>18.76</b>

**2015 Budget: Gen Tax  
Millage Calculation**

**Expenditures: Gen Fund**

<u>Board/Agency</u>	<u>Budget</u>
Excess of Expenses Over Revenues	4,538,888
Tans Expense	23,374
Subtotal	4,562,262
Doubtful Accounts 21%	958,075
Grand Total	5,520,337

County Net Digest	565,558,718	100.00%	
	565,558,718	5,520,337	0.00976
2015 Gen Millage Rate			9.76

**Revised**      8/20/2015

**2015 Budget: Unincorporated  
Millage Calculation**

**Expenditures: Unincorporated Gen Fund**

<u>Board/Agency</u>	<u>Budget</u>
Excess of Expenses Over Revenues*	783,101
TANS Interest Expense	17,374
Subtotal	800,475
Doubtful Accounts 21%	168,100
Grand Total	968,575

County Only	351,697,760	98.61%	
Yatesville	4,970,779	1.39%	
	356,668,539	968,575	0.00272    100.00%
2015 Unincorporated Millage			<b>2.72</b>

**Revised**      8/15/2015

\* Revenues reduced expenses as Follows:

Receipts for Insurance Premium Tax	850,000
Receipts for Beer & Wine Sales	128,600
Receipts from City For Road Dept	150,000
Hotel/Motel Tax	4,650
Building/Zoning Sign Sales	10,000
Licenses & Permits	65,000

**2015 Budget: Joint Project  
Millage Calculation**

**Expenditures: Joint Projects Fund**

Board/Agency	Budget
Airport	68,547
Archives	151,774
E911	214,256
EMA	30,557
EMS	175,000
Landfill	265,842
Library	176,802
Recreation	776,719
Senior Center	172,166
Gilmore Center	75,000
IDA	247,840
Additional IDA	245,167
Yard Waste Closure Plan	151,040
Central Admin. Expense	172,922
Interest Expense	30,795
Subtotal	2,954,027
Doubtful Accounts 21%	620,346
Grand Total	3,574,373

County Only	351,697,760	61.77%	62.64%
Thomaston	212,739,679	37.36%	37.36%
Yatesville	4,970,779	0.87%	100.00%
	569,408,218	3,574,373	0.00628
2015 Joint Millage Rate			6.28

Revision #4 8/19/2015

Mr. Wheelless explained that the county has worked really hard to maintain this millage rate. He added that this is the second year working with the taxing districts. The central administrative cost has been added as needed. He added that Tax Commissioner Berry Cook needed the millage rate tentatively set so that he can advertise it in the newspaper.

A motion was made by Comm. Hudson with a second from Comm. Ellington to tentatively set the general millage rate at 9.76.

Commissioner Ellington – Yes  
Commissioner Wilder – Yes  
Commissioner Hudson – Yes  
Chairman Blackston – Yes

Adjournment

Comm. Ellington made a motion to adjourn at 3:35 pm, with a second by Comm. Wilder to adjourn the meeting. The motion carries.

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Chairman Rusty Blackston

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Commissioner Steve Hudson

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NOT IN ATTENDANCE  
Commissioner Frank Spraggins

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Commissioner Lorenzo Wilder

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Commissioner Ralph Ellington

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Jim Wheelless, County Manager