

MINUTES OF THE GRADY COUNTY EXCISE BOARD MEETING HELD ON September 5, 2018

The Grady County Excise Board and met on this day for a regularly scheduled meeting with the following board members: Jerry White, Cindy Rice, and David Richardson.

The Commissioner's met on this day for a special joint meeting with the Excise Board with the following board members: Windle Hardy, Ralph Beard, and Kirk Painter.

Windle Hardy told Gary Jones the State Auditor that we appreciated him coming to speak and answer questions then welcomed everyone to the meeting and turned over the meeting to the Excise Board Chairman, Jerry White.

Others in attendance: Gary Jones, State Auditor, the District Attorney office and others including other officials, retired officials, state representatives, and citizens of the community.

At the meeting of the Grady County Excise Board on this date, David Richardson made a motion to approve the minutes of the August 21, 2018 meeting. It was seconded by Cindy Rice. AYE: Jerry White AYE: Cindy Rice and AYE: David Richardson.

Gary Jones spoke to everyone, he stated that he was there to answer questions and listen to concerns. He said the auditor's office would be gathering information and determining what had happened and when it had occurred. He reiterated that they do not look at every single thing during a yearly audit. David Richardson wanted to know about the 2015 Audit Report for Grady County. It states that the official's salary is calculated by statutes; his question was that, does this specify how often the assessed value is calculated? Gary Jones Response was that each year the officials are to assess the calculation; however it is ultimately the Commissioners Job to set the Officials Salary each year. David Richardson asked since statutes should be looked at each year, should there be more emphasis on internal controls during the audits. Gary Jones stated that they would be looking at internal controls, minutes, and calculations. David Richardson stated that the Excise Board needed to be very in tune with the Official's Salary process. Jerry White wanted to know if in 77 counties, how often the official's salaries were looked at by the auditors. Gary Jones replied that they didn't look at it every year. Jerry White wanted to know how much the Special Audit was going to cost the County. Gary Jones replied that we would not pay an additional amount for the audit over the 1/10 of a mill for the audit process. Ralph Beard asked about how long before the audit starts and how long will it take. Gary Jones stated that we would receive an engagement letter in the mail very soon, and that he wanted to hopefully have it complete before he left office. Kirk Painter wanted to know if they had determined when the Salaries went over Statutes. Ricky Branch stated that they were not sure that they had to get the Attorney General's Opinion on the formula and the different statutes that apply to it. Gary Jones said that they would have to look at different exemptions. Ricky Branch said yes for example the Veteran's Exemption. Jerry White asked if the State Legislators needed to look at the formula and Statutes. Gary Jones stated yes. Gary Jones also stated that in the future they were thinking of creating a form to have both the Commissioners and the Excise Board sign off on to approve the Officials Salaries. David Perryman stated

that the legislators have talked about the statutes needing to be clarified; for example population establishment, ad valorem increase and decrease, maximum salary of each official at different rates. David Perryman also stated that Grady County will not be the only county to have this same issue. Mike Lennier wanted to know if this was going to affect the retirees. Jason Hicks stated that they would have to wait for the Auditors finding and the AG Opinion. Jerry White then stated that they appreciated everyone being here.

Windle Hardy made a motion to adjourn the special meeting for the Commissioner's. It was seconded by Ralph Beard. AYE: Windle Hardy, AYE: Ralph Beard, and AYE: Kirk Painter.

The board reviewed the transfers and appropriations for the following departments: Sheriff Service, County Highway, Sales Tax SC, Sales Tax Fairgrounds, County Clerk Preservation, and General.

The board reviewed the appropriations for the allocation for alcoholic beverage tax for towns and cities in the amount of \$23,226.40 for the month of September 2018.

The board approved the cash fund estimate of needs and request for appropriations for the following cash funds:

Appropriations for County Highway	\$1,306,201.72
Appropriations for County Highway-CBRIF 105	\$36,765.91
Appropriations for Sheriff Service Fees	\$27,153.58
Appropriations for SWB 911 Fee	\$32,432.01
Appropriations for Treasurer's Mortgage Tax	\$930.00 (August)
Appropriations for Protest Tax Interest 2015	\$56.80
Appropriations for Protest Tax Interest 2016	\$103.31
Appropriations for Protest Tax Interest 2017	\$121.06
Appropriations for County Clerk M & M Lien	\$26,121.00
Appropriations for County Clerk's Preservation	\$9,780.00
Appropriations for Visual Inspection	\$.02
Appropriations for Assessor Fee Revolving	\$2,091.00
Appropriations for Emergency Management	\$893.25
Appropriations for Local Emg Planning Grant	\$1,000.00
Appropriations for Law Library	\$2,533.48
Appropriations for Drug Court User Fees	\$202.26
Appropriations for GMH Use Tax	\$80,930.79
Appropriations for County Sales Tax	Total-\$947,911.38,-Fairgrounds-
\$315,970.46,-Sr. Citizens-\$157,985.23-each center-\$22,569.32,-Fire Tax-\$157,985.23,-	
each Fire Station-\$7,899.26,-& GMH Sales Tax-\$279,633.86-Rush Springs EMS-	
\$7,267.32,-& Tuttle EMS-\$29,069.28	

At the meeting of the Grady County Excise Board on this date, David Richardson made a motion to approve the Estimate of Needs for Grady County. It was seconded by Cindy Rice. AYE: Jerry White AYE: Cindy Rice and AYE: David Richardson.

At the meeting of the Grady County Excise Board on this date, David Richardson made a motion to approve the Estimate of Needs for Health Department. It was seconded by Cindy Rice. AYE: Jerry White AYE: Cindy Rice and AYE: David Richardson.

At the meeting of the Grady County Excise Board on this date, David Richardson made a motion to approve the Estimate of Needs for Rush Springs and Middleburg Schools. It was seconded by Cindy Rice. AYE: Jerry White AYE: Cindy Rice and AYE: David Richardson.

At the meeting of the Grady County Excise Board on this date, Cindy Rice made a motion to approve the Estimate of Needs the Town of Amber. It was seconded by David Richardson. AYE: Jerry White AYE: Cindy Rice and AYE: David Richardson.

David Richardson made a motion to adjourn. It was seconded by Cindy Rice. AYE: Jerry White, AYE: Cindy Rice, and AYE: David Richardson.

Meeting adjourned.

Attest: *Jill Locke*
County Clerk



The Grady County Excise Board
By: _____
Chairman

The Board of the Grady County Commissioners

Wendell Handy

Chairman

Roger Beard

Vice Chairman

Paul L. Painter

Member