Members Present: Chairman William (Bill) J. Kicklighter, Commissioner Bobby Kennedy, Commissioner Wayne Tatum, and Commissioner Wanda S. Allen

Commissioner Ricky C. Jarriel and Commissioner Billy Conley were absent.

Staff Present: County Manager Frank H. Murphy, Certified County Clerk Sheila R. Mills, and Chief Deputy Jeff Rogers

Elected Officials Present: Sheriff Kyle Sapp

Chairman Kicklighter called the Hearing to order at 9:00 a.m., gave the Invocation, and led the Pledge of Allegiance.

1. **Approval of Agenda**

There was a motion by Commissioner Allen and a 2nd by Commissioner Tatum to approve the Agenda. Motion carried unanimously.

2. **Review of Proposed FY 2026 Budget**

County Manager Frank H. Murphy gave a brief summary review of the proposed FY 2026 $19,186,082.61 General Fund budget. He noted while everything is getting more expensive, these main factors attribute to the proposed 6.40% increase:

FY - 2026 Projected Property Tax Revenue Increase		$ 649,288.00
FY - 2026 Projected Expense Increases:		
2.5 % COLA (Cost-of-Living Adjustment)		$ 238,178.08
FICA (Federal Insurance Contributions Act) Increase		$ 18,066.00
IRMA (Interlocal Risk Management Agency) Increase Property & Liability Insurance		$ 83,343.00
Retirement Increase		$ 79,304.00
Workers' Compensation Increase		$ 69,709.92
State and Superior Court Increase:		
District Attorney	Retained ARPA Staff	$ 130,851.76
District Attorney	Salary Supplement	$ 13,500.00
Public Defender	Added Staff	$ 31,414.00
Total Projected		$ 664,366.76

County Manager Murphy noted there is no increase expected in health insurance costs and employees remain covered at no cost to the employee. The increases in the State and Superior Courts reflect Tattnall County's sixteen percent (16%) portion of the total Atlantic Judicial Circuit (AJC) budget, which is comprised of six (6) counties; Bryan County, Evans County, Liberty County, Long County, McIntosh County, and Tattnall County.

County Manager Frank H. Murphy stated that the budget is a conservative one based in reality. While approximately $8,000,000.00 is generated in taxes, the remaining approximate $11,000,000.00 is generated in other ways such as sales tax.

3. **Review of Proposed Tax Year 2025 Millage Rate**
   - **a) Notice of Property Tax Increase**
   - **b) Current 2025 Tax Digest & Five-Year History of Levy**

County Manager Frank H. Murphy next reviewed the Notice of Property Tax Increase and Current 2025 Tax Digest & Five-Year History of Levy. He reminded members the option to pursue the FLOST (Floating Local Option Sales Tax) that can be levied up to one percent (1%) for a 5-year period is a viable option to further reduce the proposed millage rate. We will need to begin the legal process and meet with the respective cities to get it on the General Primary Election ballot in May 2026. Proceeds must be used to reduce property taxes which will benefit Tattnall County residents resulting in a lower millage rate.

In closing, the proposed 2025 Tattnall County Maintenance & Operations Levy determination is 13.889 mills for the purpose of providing the following services:

- Law Enforcement, Fire Protection, and Emergency Services
- Courts, Jail, Prisoner Maintenance and Litigation affecting the County
- Roads, Streets and Bridges, Construction and Maintenance
- County Health and Welfare Services, including Animal Control
- General Administration of County Government
- Parks, Recreation, Senior Services and Public Libraries
- Planning and Development Services including Zoning, Inspections, and Permitting
- Support of Agriculture and Extension Services
- Election Services

4. **Public Questions/Comments**

Mrs. Linda Stanfield shared personal concerns related to recent E 911 calls she alleged went unanswered. She also expressed her opinion as it relates to the Ambulance Service and E 911 Budget and her dissatisfaction with the services provided during a recent ambulance service call. Sheriff Kyle Sapp took the information she provided and gave his personal assurance he would look into it and follow up with her personally. Furthermore, after a brief exchange, Chairman Kicklighter also expressed his sincere condolences to Mrs. Stanfield and offered to sit down with her and her family should they wish to at any time.

5. **Adjournment**

There was a motion by Commissioner Allen and a 2nd by Commissioner Tatum to adjourn at 9:30 a.m. Motion carried unanimously.

William (Bill) J. Kicklighter, Chairman

Sheila R. Mills, Certified County Clerk

CLERK COUNTY COMMISSIONERS SEAL TATTNALL CO., GA.