



**MINUTES
OCTOBER 24, 2017
5:30 P.M.**

**STEPHENS COUNTY BOARD OF COMMISSIONERS
HISTORICAL COURTHOUSE COURTROOM**

PRESENT FOR MEETING: Chairman Debbie Whitlock, Commissioners Michelle Ivester, Dean Scarborough, Stanley London and Dennis Bell; County Clerk Beth Rider; County Administrator Phyllis Ayers; County Attorney Brian Ranck

REGULAR MEETING

Chairman Debbie Whitlock called the regular meeting to order and welcomed those present. Mr. James Addison gave the invocation and led the Pledge of Allegiance.

I. APPROVE AGENDA

A motion was made by Commissioner Bell, seconded by Commissioner Ivester to approve the agenda with the addition of Item #10. **Motion carried unanimously.**

II. APPROVE MINUTES

A motion was made by Commissioner Ivester, seconded by Commissioner Scarborough to approve minutes as presented. **Motion carried unanimously.**

III. OLD BUSINESS

1. BOARD TO DISCUSS FARMERS MARKET BUILDING

Ms. Ayers stated we had two quotes; one to install a TPO roof system for \$16,375 and one was for a new roof for \$52,000. You can see in the design new trusses; sloped roofing and a patching job that needs to be done for \$9,500. If you went with the cheaper quote it would still be \$25,875 to get the roof ready to keep the farmer's market there. Commissioner Bell stated we had a Building and Grounds meeting earlier; he had the opportunity to talk with Commissioner Ivester and they want to make sure we get this farmer's market up and running. We missed a great opportunity last year, we had a lot of folks leave Stephens County and go to another county with their vegetables and other items they had here. We need to make sure we get something up and running. Mr. Scarborough, tell us about what other items we discussed for the farmer's market after we find something down the road that works they could use that with. Commissioner Scarborough stated if there is a possibility they might move into something new; that is probably a few years out, if we go ahead and fix the building we could use it because this is something that is taking off in other areas, and that is a small business incubator. It gives small locations to people that can't afford it when they are starting a new business, of course we would rent it. It is an entrepreneur center and we may not even get to that point but if we do, we are going to go ahead and fix the building with the \$25,000 quote; that is what we are going to propose to do. We get the farmer's in there, manage it a little differently, structure it differently; if some day something comes through with a newer building in another location we would have a use for that building. We can try and sell it but we

haven't had much luck selling it; we could use it for that purpose possibly. Commissioner Ivester stated she loved that idea; two or three years ago we went to a place in Atlanta in the Old Fourth Ward called Jake's Ice Cream, they are an incubator. They have a building that is really similar to this one; different small businesses are in there. Commissioner Ivester stated they had a florist in there, an ice cream shop, a small business that sold candles and all kinds of different things. It was really neat and would love to see something like that here. There are a lot of small businesses and people can't afford to rent a building for \$1,000 a month, but they could rent something like that; a small space. Commissioner Ivester stated she looked at Gilmer County, Hall County and Habersham County and would love to see us do that kind of thing for our farmer's market where you have something like a pole barn type structure where you can back under it and farmer's can come in and would love it to be centrally located for everyone. Commissioner Ivester stated she thinks that would be a good project next year to work on. Chairman Whitlock stated regardless we need to get the farmer's back in there and have a farmer's market and fix that building, that way we will have it for whatever we decide to do with it. Commissioner Scarborough stated we discussed a different type of operating procedures so we can discuss more of that later after we get the roof fixed; Randall has got some really good suggestions.

A motion was made by Commissioner Scarborough, seconded by Commissioner Ivester to put the TPO roof and award the contract to Johns Roofing and take the money from the Goodwill building.

Chairman Whitlock stated we have tough decisions to make a lot of times. All five of us and staff take it very seriously and this is all very important to us and our community is. Chairman Whitlock stated we are all friends up here and it is good to just be able to have a good time with it and not to be too serious; it is a tough world out there and I love these guys.

2. BOARD TO DISCUSS AMENDING CHAPTER 6 OF THE ALCOHOL ORDINANCE SEC. 6-70. REQUIRED REPORTS AND NOTICES AND SEC. 6-71 GROSS SALES REQUIREMENT

Ms. Ayers stated in your agenda packet there is a highlighted document from the last meeting that we discussed was different from the seasonal folks. Beth has provided you with some language that she and Brian have worked on and we both like this language to amend it to say the "Licensees who operate on a seasonal basis that sell alcoholic beverages on the licensed premises for six (6) months or less per calendar year and have gross annual sales from alcoholic beverages of \$500.00 or less shall be exempt from the requirements of this subsection, but must otherwise meet all other requirements of this ordinance."

The other item we wanted you to look at while we are amending, Banks County requires their reports to be turned in at the end of the year when someone gets their license instead of every single month. Beth is constantly trying to get the reports every month, so while we are amending the ordinance and it does cost money to amend and codify and you have another one coming later we will just amend it three times.

A motion was made by Commissioner Scarborough, seconded by Commissioner Ivester to amend chapter 6 of the Alcohol Ordinance. **Motion carried unanimously.**

3. BOARD TO DISCUSS BUSINESS OCCUPATION TAX

Ms. stated the changes from the last meeting the first change the board had asked her to change is on page 3, Yard Sales under 22.74(b); Ms. Ayers stated she removed by a flat yearly fee of \$25 so you can incorporate your own fee schedule. Next page under 5, addressed any person desiring to peddle, solicit or canvass within the unincorporated portion of Stephens County shall first obtain a temporary

business license as required by the chapter. The next change is yard sales were made exempt 22.87.12 those were the languages at the last meeting to make changes to. Commissioner Ivester stated she thought this was good for our County not only will it give us revenue but we will be able to know what businesses we have because right now we don't have a clue what's businesses are in the county. Commissioner Ivester stated if you are in the city you pay a license fee so I don't understand why we don't do it too. Ms. Ayers stated if you are happy with the language in this one you will just instruct us to start the public hearings, and advertise. Commissioner Ivester stated in section 22.90 is that something we would have to put in there if we are not looking at their tax returns. Ms. Ayers stated that will change depending on the fee schedule you pick. Chairman Whitlock asked if the board wanted to go ahead and talk about the fee schedule. Mr. Brian Ranck stated he would comment on what Commissioner Ivester mentioned; Mr. Ranck stated he thinks what that is talking about is they will have to give over information about their business and gross sales and that will remain confidential. Commissioner Ivester stated we are going by employee count not by tax returns. Chairman Whitlock stated what do they go by, do they provide an affidavit that they have a certain number of employees, is it the honor system. Commissioner Scarborough stated he had never done one by employees, he has been in four different towns and they all go by gross sales. Chairman Whitlock stated that is what the city does. Commissioner Ivester stated when she researched it a lot of counties around us go by employees not by sales; cities tend to go by sales but counties go by employee count. Commissioner Ivester stated she really liked Habersham's numbers as far as business license fees and she liked Jefferson County's wording about carnivals, pawnbrokers and massage parlors. Commissioner Scarborough stated the thing about gross sales is you have the end of the year gross sales that is one figure; if you use employees and you bring holiday employees on and at any given time between October and December 31st you may have a totally different number than you have the rest of the year. This seems like a moving target number, where gross sales would be one and they are verified with the Department of Revenue. Commissioner Ivester stated that is what she did for the city now. Ms. Ayers stated the first page you asked us to get was the city's this is what they sent to us, there gross bracket classification schedule. Commissioner Ivester stated she always takes them her 1099 schedule C. Commissioner London stated this came up a few years back and he had done a little research on it back then. Commissioner London asked Mr. Ranck if anything had changed as far as only having to have one occupation tax in the state; in other words if a business has a City of Toccoa tax would they have to buy one from the County also. Mr. Ranck stated no, this would only apply to the unincorporated businesses in the unincorporated county. Mr. Ranck stated what he was not sure about is if he understands Commissioner London's question correctly; let's say you have a business that operates in Franklin County and in Stephens County do you have to comply with this for a business license which is a different analysis. That may be the case, but this would apply to any business in the county and they would have to pay the occupation tax. Ms. Ayers stated in section 22.89 it talks about more than one place and it does require it in this ordinance. Commissioner Scarborough stated we always had to pay which ever County we were in. Commissioner London stated the State did away with per se business license and changed it to occupation tax just for revenue sources only. Commissioner London stated the point he was trying to get to is that a lot of people that doesn't actually have a business in the city limits; they still have a business license or occupation tax through the City of Toccoa. So basically this is going to be in competition in a sense with them; and also there is an area in the Tax Assessors office where you can find out any business in Toccoa or the County. They are listed under commercial property or anybody that files a tax return for their business. We do know what we have in the county and it is going to be hard to enforce this because certain ones have business license or occupation tax purchased in the City and it depends on who is going to be the cheapest is who people are going to go to. Mr. Ranck stated he thought it was driven by where the business is physically located and he is uneducated with this line of questioning to be honest. Mr. Ranck stated he was trying to envision an example of where a business out in the unincorporated County why they would also purchase a City of Toccoa business license but if they are in the city limits

they would comply with City ordinance; if they are unincorporated county they would comply with the County and he didn't think you would have the ability to pick and choose. Mr. Ranck stated he may be missing something and need to get educated but that was his gut instinct. Chairman Whitlock stated for example, she has a business license with the City of Toccoa and will not have to get one from the County. Mr. Ranck stated that's right. Commissioner Scarborough stated because you are located in the City of Toccoa. Commissioner Ivester stated the City cannot issue business license out of their jurisdiction can they? Commissioner Scarborough stated they cannot; they shouldn't be able to, they don't have the jurisdiction outside the city limits. Chairman Whitlock stated so if you are in the County and not in the City Proper and you have a business you will have to come and get an occupation permit. Commissioner London stated for example, if a company does work in multiple counties even if their business is in Stephens County but operate and work in other counties they have an occupation tax paid in another County that stands good throughout the State according to State law one per state. Commissioner Scarborough stated wherever their gross sales are taxed, if their gross sales are taxed in this county then that's how you determine. Mr. Ranck stated it is going to be calculated based on gross sales accumulated or derived in that County. Mr. Ranck stated he understood where Commissioner London was going with that, he was not sure he understood how that would play out. If you had a business that had gross sales in one county and another division with gross sales in Stephens County they would pay the tax based on the gross sales from each location. Mr. Ranck stated he thinks what Commissioner London may be getting at is there may be an exemption if you pay occupational tax in Franklin County, you're saying that somehow there would be an exemption from having to comply in Stephens County; Mr. Ranck stated he would have to get an answer to that question. Commissioner London stated the State law changed three years ago, you are only required one in the State. Mr. Ranck stated it would make sense that you would get some kind of offset if the gross sales are in multiple counties, if you are paying a tax in Stephens County and it is on the same gross sales that you have paid taxes on in another County; that would make sense that you would get some kind of offset to that. Commissioner Scarborough stated if you have a physical location in another County you have to pay; Commissioner Scarborough stated he had four physical locations so he paid occupation tax; it was business license back then but in four different locations. Commissioner Scarborough stated he did business with Tallulah Fall School those were collected in Stephens County as far as recorded although he did business up there. Commissioner Scarborough stated he thinks that is the way you do it wherever your physical location is. Ms. Ayers stated in section 22-81 most of the language came from the State language down to the local jurisdiction it talks about businesses between the State and inside the State. Mr. Ranck stated basically the taxes will be prorated if he is understands correctly based on whatever percentage of gross sales are derived within Stephens County. Commissioner Ivester stated maybe that is why they do it by gross sales and not employee, it is easier to pinpoint where their location is. Mr. Ranck stated with employees it could be more difficult if they work in multiple locations, you would have to designate their primary place of business which would be wherever they are at the most number of days out of the year.

A motion was made by Commissioner Ivester, seconded by Commissioner Bell to move forward with the public hearings. **Motion carried 4-1; Commissioner London opposed.**

4. BOARD TO DISCUSS BUSINESS OCCUPATION TAX REGULATORY FEES

Ms. Ayers stated you all decided you like gross best. Chairman Whitlock stated it would be easier. Commissioner Scarborough stated just a suggestion, you have a bunch of brackets and we can go with those brackets; you have a lot of different values, on the bottom two at least you could go A-E and make one figure say \$50 and then F-I \$100 or F-J whichever you choose. When you get to the large gross sales then you need higher figures. Commissioner Scarborough stated he was just thinking for simplicity

sake anything under \$75,000 or anything under \$100,000 group it together versus having so many. Chairman Whitlock stated A-F will stay the same up to \$100, then \$100-\$250. Ms. Ayers stated she liked the simplicity plus we don't have them divided into classes; their class rates 1,2,3,4,5,6, probably has to do with what type of business it is, that would keep us from having to keep up with that. Commissioner Ivester stated you are saying G-I do \$100 and what about J-L which would be \$500 to \$1 million. Commissioner Scarborough stated you could do \$250 for J-K; L maybe \$300 then go with the funky schedule they've got; they do that on a percentage basis. Commissioner Scarborough stated he liked the flat numbers better. Commissioner Ivester asked could we average those maybe where we are and not all over the place. Commissioner Scarborough stated we could come back with a different number proposal. Chairman Whitlock stated maybe we should do away with the class rate. Commissioner Scarborough stated and just do gross receipts. Chairman Whitlock stated yes. Ms. Ayers stated we can come back with a different breakdown. We said we wanted to start out with \$50, if you tell me the highest you want to go Ms. Ayers stated she would average the categories. Chairman Whitlock stated why don't we go with the class two, it's not the lowest number but it's close to it and use the class two schedule and not have a class rate and use that schedule. Ms. Ayers stated that would work also and be pretty simplistic too; just take one number and multiply it. Chairman Whitlock stated if you go down through here A is \$32, class 1-6; C class 1 is \$38; when you get to class 3 it is \$39, \$40, \$41 and \$42, let's just go with the next to the lower number and take the class out and make that a set schedule. Commissioner Scarborough stated he definitely understood and was just trying to make it not quite so many different fee schedules. You have six different fee schedules for those categories he was going to group them all into one fee schedule so it would all be the same, just trying to make administration of this easier. Ms. Ayers stated she could do it either way. Commissioner Ivester stated why don't we just go up \$100; if we do L for \$300, why couldn't we do \$1 million to \$1.5 million and do it \$400; so M-N would be \$400, O-P would be \$500, Q-R \$600 or maybe just average those numbers and get one number. Commissioner Ivester asked Ms. Ayers if we could average each category and get one number per level. Ms. Ayers stated she could do that. Commissioner Scarborough stated right now we have 23 different numbers. Commissioner Ivester stated she liked Dean's idea of grouping them like A- F for \$50, G-I \$100, and J-K \$250; maybe once we get to L start taking the average of those. Chairman Whitlock stated her concern was coming up with something so we can go ahead and vote on it. Commissioner Scarborough stated we can actually vote on the rate schedule at another time. Ms. Ayers stated at least we have made the decision that you like the gross receipts better than the employees. We will throw you several averages at the next meeting.

No motion was needed at this time.

5. BOARD TO DISCUSS DEVELOPMENT AUTHORITY FUNDING FOR FY2018 REINSTATEMENT OF BUDGET CUTS

Ms. Ayers stated she had been in communication with the board, and two meetings ago a motion was not restated but comments were made. Beth has made you a copy of the motion that said one would be interested in adding some of the funding back; some said they would and we never restated the motion so we are just clearing this motion up for the record going forward. Chairman Whitlock asked what will the motion read. Ms. Ayers stated she was going to let the board make the motion. Commissioner Scarborough stated the only thing that was discussed that didn't get added back into the motion; Mr. Scarborough asked was he right that he made a suggestion to add part of the money back to the Development Authority since we were adding part of the money, which is a good idea back to the Senior Center from the Goodwill sale. Ms. Ayers stated you made a comment to add some money. Commissioner Scarborough stated at the time there was three of us at the meeting and everybody agreed; the motion did not get changed from the original motion about the funding of the rental of the

bus and the restating of the money for the Meals on Wheels. Commissioner Scarborough stated he thought the figure they talked about was \$25,000. Commissioner Ivester stated she thought we cut them \$50,000. Chairman Whitlock stated this is the thing; the \$30,000 for the bus was already in the budget. Ms. Ayers stated \$30,000 for the charter bus was in the budget. Chairman Whitlock stated the charter bus does not need to be voted on because it was already in there; \$25,000 for the Meals on Wheels add that back in. Ms. Ayers stated that is coming later. Chairman Whitlock stated was that part of the motion, the \$25,000 for Meals on Wheels. Commissioner Scarborough stated that was part. Chairman Whitlock stated we are clarifying that we are adding \$25,000 to Meals on Wheels. Ms. Ayers stated actually she has this as a budget amendment later on; it was pretty clear that y'all wanted to do that. Commissioner Scarborough stated we left it at that point; we were talking about where the money was going to come from. Chairman Whitlock stated if we are going to clarify motion and bring it back that needs to be part of it that on such and such date a meeting under old business number three, a motion was made and approved and motion needs to be clarified. Commissioner Ivester stated Commissioner Bell made a motion. Ms. Ayers stated we need to do that now in your motion now. Commissioner Scarborough stated that motion was voted on. Mr. Ranck stated you all approved the Meals on Wheels. Commissioner Ivester stated the senior center Meals on Wheels was voted on. Commissioner Scarborough stated yes that motion was voted on there is no clarification needed; what wasn't included in the motion is per our discussion was the \$25,000 out of the same money to be added back into the Development Authority and Commissioner Scarborough stated he would make that as a motion. Chairman Whitlock stated so we are all in agreement that is all that was approved on that motion. Commissioner Scarborough stated there is no problem with that it is stated right there. Chairman Whitlock stated the only issue is whether we are going to put \$25,000 back into the Development Authority. Commissioner Ivester stated she thought the board had talked about that from the proceeds of the Goodwill building. Commissioner Scarborough stated yes. Chairman Whitlock asked if there was any further discussion. Chairman Whitlock stated thinking back to looking at the Development Authority budget, her understanding if she remembers correctly the Development Authority has three bank accounts that total about \$1.87 million. Ms. Ayers stated \$1.84 million, very close to that. Chairman Whitlock stated she wished Tim was here to discuss this. Commissioner Scarborough stated you have served on it and those funds do have a purpose. Chairman Whitlock stated yes, and imagine those funds are set aside for future purchases of real estate. Commissioner Scarborough stated also, part of securing some of the things you have to secure for prospects once it gets to more than a suspect. Chairman Whitlock stated she thought that money, and she asked how did they even accrue that much money that was probably through the County and the City through sales. Commissioner Scarborough stated years ago they did have a \$750,000 budget, now it is \$250,000. Ms. Ayers stated it is \$200,000, it was \$250,000. Chairman Whitlock stated she would agree that we have done more recently with the budget than was ever done with the \$750,000. Commissioner Scarborough stated that was way before any of our time that was way before his time. Commissioner Scarborough stated he did know they purchased property about that time; we haven't purchased any property in many years. Commissioner Bell stated it was his understanding on the feasibility study that was all he voted to approve for the Development Authority. Commissioner Scarborough stated no, you are actually on the tape Dennis agreeing with the others as well. Chairman Whitlock stated we have already voted for them to have the money to do feasibility studies. Commissioner Scarborough stated that was totally separate. Commissioner Ivester stated that was bringing that forward. Chairman Whitlock stated she agreed we are doing the feasibility studies; although from what she can tell about the feasibility study the properties that want to locate in any area are now wanting the community to actually present their own feasibility study so they have all the information they need to determine whether they want to do business with us to locate here. Commissioner Bell stated what he was saying on this, what we voted on was for the feasibility study, it wasn't for the \$25,000 or was it Dean; what he thought he voted on was for the feasibility study on the motion. Commissioner Bell stated he sees what it said but he didn't see the

\$25,000. Ms. Ayers stated she had to admit we added some stuff to the agenda and there was just a lot of discussion that took place. Commissioner Scarborough stated the simple way to clear it up is just to vote on it. Chairman Whitlock stated was there a specific motion for the feasibility study that was approved. Ms. Ayers stated yes, it was a separate motion but during the discussion of the Development Authority, the bus, the Goodwill building that was all tied in together. Chairman Scarborough stated and where the money is coming from. Chairman Whitlock stated today we will be voting on whether we are going to put \$25,000 back into the Development Authority and if so where that money is coming from. Commissioner Scarborough stated we discussed where the money would come from and that is where we got sidetracked. Ms. Ayers stated the sale of the Goodwill building. Commissioner Scarborough stated at the time we were talking about Meals on Wheels and the Development Authority and he made a suggestion to take the feasibility study that Michelle brought to us from that same money. Chairman Whitlock stated we are saying we will give you the \$50,000 back but part of that is going to come? Commissioner Scarborough stated no, no, no from that same money from the Goodwill building not from \$50,000; that was not part of the picture at all; that wasn't even all of the money we cut from them, it was just part of the money. Ms. Ayers stated so where you stand on the Goodwill building money is we sold it for \$279,000, you formally approved \$3500 for the hotel feasibility study and she stated she wrote that check last week; we approved three years for retail feasibility study for the Chamber of Commerce for \$14,500 and that check was wrote last week; \$25,000 for Meals on Wheels to be added back to the Senior Center and that leaves you \$236,000 of sale of the Goodwill building. Chairman Whitlock stated that is not included in our budget. Ms. Ayers stated it is in our fund balance. Commissioner Ivester stated there is nothing else allocated. Ms. Ayers stated there is nothing else allocated of the \$236,000, we did set the whole proceeds aside in a fund balance as a line item. Chairman Whitlock asked what is the total in fund balance. Ms. Ayers stated the projection for the end of this fiscal year is \$10.3 million with all of it accounted for but close to \$1 million. We have had the landfill closure; we have to set aside three months of the budget and financial recovery so \$956,000 is available, that was our budget when we were at our budget retreat. We are closing the books and it is coming in a little better but don't want to give that number out yet we have not booked our final entry. Ms. Ayers stated she had said our fund balance would grow about \$439,000 but it probably will grow some more than that. Commissioner Scarborough stated those are all included. Ms. Ayers said absolutely yes. Chairman Whitlock asked that is minus the \$236,000. Ms. Ayers stated no. Commissioner Scarborough stated that would include the \$236,000. Ms. Ayers stated the \$956,000 takes into account that you are going to use that Goodwill building money for something. We should book the final entry this weekend.

A motion was made by Commissioner Scarborough, seconded by Commissioner Ivester to re-instate half of the cuts which will be \$25,000 and take that money from the sale of the Goodwill building that the Development Authority handled selling for us. **Motion carried unanimously.**

6. BOARD TO CONSIDER MOTION TO APPROVE AND AUTHORIZE CHAIRMAN TO SIGN SERVICE DELIVERY STRATEGY WITH CITY OF TOCCOA, MARTIN AND AVALON

Ms. Ayers stated a few months back we asked for an extension till the end of the calendar year. Ms. Ayers stated she met with City Manager Billy Morse and Connie Tabor and they met with Georgia Mountain Regional Commission and made quite a bit of changes and additions. Commissioner Scarborough stated this will help us down the road when we go into negotiations. Ms. Ayers stated yes, this is very important to our future LOST and SPLOST negotiations.

A motion was made by Commissioner Ivester, seconded by Commissioner Bell to approve and authorize Chairman to sign Service Delivery Strategy. **Motion carried unanimously.**

IV. NEW BUSINESS

1. BOARD TO CONSIDER MOTION TO ENTER INTO AN ADMINISTRATIVE SERVICES AGREEMENT BETWEEN STEPHENS COUNTY AND ASSOCIATION COUNTY COMMISSIONERS OF GEORGIA AND DEFINED CONTRIBUTION PLAN PROGRAM BOARD OF TRUSTEES FOR ADMINISTRATION OF THE ACCG 457(b) DEFERRED COMPENSATION AND/OR THE ACCG 401 (a) DEFINED CONTRIBUTION PLANS AND AUTHORIZE CHAIRMAN TO SIGN ALL NECESSARY DOCUMENTS

Kale Hodges of Retirement Services for ACCG-GEBCORP stated they had been in retirement service business for almost 50 years. Mr. Hodges stated they cover 75% of counties in Georgia. We have roughly \$1.4 billion in assets held in trust on the pension side; \$383 million in assets in the defined contribution side. Mr. Hodges stated in your packet first is the resolution basically authorizing ACCG defined contribution of 401A and 457B plan. You have a 401A Master Plan document about 60 pages that sets up your 401A plan document. That is the same document we offer throughout the State of Georgia; that is a generic plan document that every single jurisdiction that is in our plan operates under. You have an adoption agreement that is where you drill down into the jurisdiction specific provisions; there are a lot of checkboxes. There are things like when can you enter the plan, what is the match, how long do you have to wait until the money is technically yours, there is a whole host of options of what Stephens County wants for their employees. Working with staff we mimicked the provisions you currently have with your current retirement plan. There were no changes to the vesting schedule or match, the only thing we did is separated, right now you've got just one plan with Securian and we broke that into two; one being a 401A plan if you think of that just as the employer contribution that is where the employer match money goes. The 457 plan is where your employee deferrals go, if you can keep that in mind 401 is employer match, 457 is employee deferrals; you put those two together and it mimics the 401(k) out in the private sector. As a governmental plan that is how we have to set both of those plans up to create a vesting schedule; if an employee decides they want to defer some of their compensation over to the 457 plan, the county has said they will match 3.5%. If the employee puts in 3.5% into the 457 the county will match for 3.5% and the employees has complete control over what investments they want to invest their account in. There is a Board of Trustees made up of nine of your peers statewide that meets quarterly and takes on the fiduciary responsibility and basically shifts a lot of that from the county over to the Defined Contribution Board of Trustees; they are the ones that are setting the investment platform. We have three tiers; the first tier is what we call auto pilot type funds. That is a target date fund depending on what year you think you are going to retire; if the employee wants to put it on autopilot that is where they can put their money. We have a set of other funds that are core index funds; they might mimic the S&P 500 or if there is a fixed account. If they want to work with our regional client manager that would be assigned to Stephens County they can help decide what allocation they want in those funds. Finally, we have Single Asset Funds which is just a few more funds that are available; the employee can get as technical as they would like and/or put it in an auto pilot type situation. We are really just mimicking what your current proposal is so we made no substantial changes to the plan itself. From a cost standpoint and there is no cost to the county it is all funded through the participant administrative fees deducted from the account on a quarterly basis, we have a very unique fee structure in that on the account we only charge on the first \$5,000; the next \$5,000; the next \$15,000. Once that combined account gets to \$25,000 there are no additional administrative fees they are charged. If you have an employee that works and their account balance has grown to \$75,000, \$80,000 or \$90,000 they are only charged on that first \$25,000. That is very unique in the governmental space. There is an administrative services agreement that spells out everything that we at ACCG will do, it also spells out what the county will send to us; there is a fee structure on there, there is a signature card where only those certain individuals are authorized to

approve certain transactions on your behalf. Commissioner Scarborough stated you said your folks would be available to our employees especially in the beginning as much as we need you to be available for one on one. Mr. Hodges stated absolutely. We have six individuals that are all insured and securities licensed, they are salaried employees of ACCG and they cover the whole state; so the individual assigned to this area is David Bell, he has been in the financial services industry for 16 years and will be coming up and working with your employees individually. With us having six individuals we can come up and cover a couple of days; we can meet with all of your employees introduce them to the program and talk to them about their current investment selection. We would recommend doing a complete re-enrollment; the easy part is we could say give us a file from Securian and we will map the investments, that's easy but at the end of the day we are about building relationships and building relationships with your employees. If you and your department heads can provide access to your employees, we are not trying to sell anything because we are not making a commission off of it; we just need to educate them and show them what options are out there. Our most successful jurisdictions we do a two to three day mandatory meeting and we catch all three shifts, it has to be mandatory and it has to come from the top. If we can get it in front of them, we can explain to them if they are not participating what they are missing out on. That's where you are going to get 100% return on your money immediately. Mr. Scarborough stated he thinks that is very important to make sure they all understand. Ms. Ayers stated one thing she would like for you to consider to change, right now your eligibility date is a six month to a year formula based on how long you have been here to July 1st, long story short; but we would like to change that to date of hire because it is so much easier to keep up with in the Human Resources. Once somebody starts you have to try and figure out if they have been here long enough and they can get overlooked. That is sort of the norm for other people too, not sure why our current one is set up that way but it is very hard to track new employees and would like to see that changed; that would just be a box change on the Participation and Eligibility in section 3.01. We did find one area in there that "all employees" needs to be changed to "full-time employees only" that is the only two things to change. Chairman Whitlock asked what about elected or appointed officials and the employer eligibility. Ms. Ayers stated because that is on the 457 side they will be allowed but that doesn't mean we match. Mr. Hodges stated that is what we see statewide. Ms. Ayers stated we pretty much got everything cleared up this morning except we did talk about and it has not been sent by email whether to retain the Board of Commissioners inside this plan. Commissioner Scarborough stated he explained to me how that could be optional if the commissioners wants to participate, there are benefits because you get 3.5%, if you don't want to participate you don't have to but it would behoove any commissioner if you did participate to put a little more into it, because otherwise you're going to lose all you gain on the fees because our amounts would be so little. Mr. Hodges stated you get an advantage, as the account balance grows is really when you get economies on the fee reduction. Commissioner Scarborough stated the economies of size is definitely a great thing instead of just fee per certain fee percentage for whatever amount you've got. Mr. Hodges stated the next step if this board decides to approve this plan will be to work with staff on the transition with Securian and set up mandatory employee meetings where we will come and re-enroll. We do that before the assets come over, when we get the assets over and we have the participant's investment selections, it goes right into the allocations that they choose. Ms. Ayers stated we will have upfront legal fees and IRS fees that total about \$6,500 together; we put that in the budget but maybe not that much. Mr. Hodges stated at the end of the day you want to be sure that your retirement plan has been filed with the IRS and your plan has not for a number of cycles and this would catch that up; you would be in full compliance. Mr. Hodges stated going forward the legal resources you have available you are not charged, that \$5,000 is an IRS fee that is not ACCG fee. All you are doing is paying that filing fee for the voluntary correction program if you are ever audited you can say you filed and you basically have an insurance policy that says they looked at it. Ms. Ayers stated we did budget for some of that just don't remember how much. Mr. Hodges stated that would be the maximum amount,

it may be a little less depending on the number for drafting it. Chairman Whitlock asked if there was any other discussion.

A motion was made by Commissioner Bell, seconded by Commissioner London to approve and authorize Chairman to sign all necessary documents with changes that “eligibility becomes date of hire” and that “all employees changes to Full Time employees”. **Motion carried unanimously.**

2. BOARD TO CONSIDER MOTION TO APPROVE OR DENY VARIANCE REQUEST FROM THE CURRAHEE BREWING COMPANY FOR A ONE DAY TEMPORARY ALCOHOL LICENSE AND SET FEE

Ms. Anne Shirley Community Manager for the Currahee Club stated they were having a holiday will market on November 18 and they have invited Currahee Brewing Company to bring in their product they have a tie to the Band of Brothers and the branding of Currahee. They are going to be giving away samples and they would like to be able to sell their product; they are located in Franklin, North Carolina. They don't have a license in Stephens County and would like for you to consider offering some type of temporary license for vendors that might want to come for one day to sell their product. Commissioner Scarborough stated the market is open to the public.

A motion was made by Commissioner Scarborough, seconded by Commissioner Ivester to approve and set fee to \$50. **Motion carried unanimously.**

3. BOARD TO CONSIDER MOTION TO AMEND CHAPTER 6 ALCOHOL LICENSE TO INCLUDE A TEMPORARY OR ONE DAY PERMIT AND SET FEE

A motion was made by Commissioner London, seconded by Commissioner Bell to amend chapter 6 Alcohol License to include a temporary or one day permit and set fee to \$50. **Motion carried unanimously.**

4. BOARD TO CONSIDER MOTION TO GRANT A VARIANCE FOR A SIGN TO BE PLACED AT TOCCOA FALLS COLLEGE ENTRANCE FROM RON CANTRELL CONSTRUCTION

Ms. Ayers stated this is our first variance against our sign ordinance anything in excess of 75 sq. ft. requires a variance and this is 151 sq. ft.

Mr. Trey Crumbly, Project Manager from Ron Cantrell Construction stated the school (Toccoa Falls College) has been working on a sign design for quite some time; when they got a donor to pay for the sign it was in line with the adoption of the sign ordinance. We have been patiently waiting to see where the ordinance would fall. The sign will be located up toward the entry gate off the road about a tenth from the road distance wise on their property. The monument side is very attractive; it will be a good addition to the school. Commissioner Scarborough asked if the existing sign would be removed or will it still be on the highway. Mr. Crumbly stated it will still be on the highway, this sign will be on the right across from the guard shack. Mr. Ranck stated something you need to think about when these variance request come up with the signs; one thing to keep in mind, this doesn't affect sightlines for the main thoroughfare but keep that safety stuff in mind as the variances come up. Make sure you have a basis for doing it if you are going to grant a variance, safety first. This ordinance is geared toward safety so you have to be careful what you allow because you could defeat the purpose, this one is obviously of the road.

A motion was made by Commissioner Scarborough, seconded by Commissioner London to grant a variance to Ron Cantrell Construction for a sign to be placed at Toccoa Falls College. **Motion carried unanimously.**

5. BOARD TO CONSIDER MOTION TO APPROVE FY 2017 BUDGET AMENDMENTS AND AUTHORIZE CHAIRMAN TO SIGN RESOLUTION

A motion was made by Commissioner Ivester, seconded by Commissioner Scarborough to approve FY 2017 budget amendments and authorize Chairman to sign resolution. **Motion carried unanimously.**

6. BOARD TO CONSIDER MOTION TO APPROVE FY2018 BUDGET AMENDMENT FOR COUNTY CLERK AND SENIOR CENTER AND AUTHORIZE CHAIRMAN TO SIGN RESOLUTION

Ms. Ayers stated this is where you will find your \$25,000 for the Meals on Wheels for this fiscal year to be taken out of fund balance out of the Goodwill and moved to the Senior Center budget.

A motion was made by Commissioner London, seconded by Commissioner Bell to approve FY 2018 budget amendments and authorize Chairman to sign resolution. **Motion carried unanimously.**

7. BOARD TO CONSIDER MOTION TO AWARD OR REJECT CORONERS OFFICE TRUCK BIDS

Ms. Ayers stated we will let Chris Stephens come and go over the bids with you and depending on which one you choose, he is going to be over the \$25,000 budget with any of them. Depending on what you are interested in, one has an interesting story and we do probably have enough in capital projects to cover either one and will explain that.

Mr. Chris Stephens, Coroner stated we only received two bids; Mike Jones from Toccoa and Jacky Jones from Cleveland. What Phyllis was talking about is a vehicle that Jacky Jones had bought that is basically already set up and designed as a transport vehicle. It has an enclosed camper shell with slide and trays; it is a brand-new vehicle but is obviously over the initial price. You have copies of the pictures of the vehicle and we would not have to do anything else to the vehicle. The other quote from Jacky Jones is a basic truck that we would have to add all this stuff to it. Mr. Stephens stated he had talked with Jason at the county shop and we would have to fix the back and any of the vehicles we have to move the radio equipment. Mike Jones quote came in a couple hundred dollars different than the one Jacky Jones had on the basic truck, adding the camper shell and other things to the vehicle. Mr. Stephens stated if he remembered correctly, the one that has everything installed came in at \$34,000, the others were \$29,000 and almost \$30,000. Beth sent bids to eight or nine different places; those were the only two we got back. Chairman Whitlock asked if someone originally ordered the one from Jacky Jones and didn't take it and it went to auction. Mr. Stephen stated someone ordered it and didn't take it and they bought it at the auction. They could have used it for something else but it is perfect the way it is set up and it has less than 100 miles on it. Commissioner Bell asked what is the price loaded. Chairman Whitlock stated \$34,000. Commissioner Bell stated you cannot buy one loaded up for that.

Commissioner Scarborough asked how much equipment whichever pickup truck would you have to add \$5,000 or \$6,000. Mr. Stephens stated probably not that much but we would have to add a good bit. Chairman Whitlock stated the difference was actually \$4,715.63. Commissioner Bell stated he cannot put this body and all this stuff on it for \$5,000. Commissioner Scarborough stated he wouldn't need all that stuff, but to have it is pretty nice. Mr. Stephens stated it be nice to have storage on the sides; it is a lot safer loading and unloading. Commissioner Scarborough stated he would love to do business with

Mike Jones but this looks like just a gift. Mr. Stephens stated he told Jacky Jones the board would be meeting and Mr. Jones said he could come and get the vehicle and let you look at it. Commissioner Bell stated they have set up right. Chairman Whitlock asked Mr. Stephens which one he wanted. Commissioner Bell asked which one would save money. Mr. Stephen stated the one Jacky Jones. Mr. Stephens stated the reason he requested a truck is because of the places he has to go; Mr. Stephens stated he has been in places he was not sure he would get out of.

A motion was made by Commissioner Bell, seconded by Commissioner Scarborough to accept bid from Jacky Jones for \$34,900.00. **Motion carried unanimously.**

8. BOARD TO CONSIDER MOTION TO AWARD BID TO CALDWELL ELECTRICAL CONTRACTORS FOR MAINTENANCE AND SHOP GENERATOR

Ms. Ayers stated this is at the Road Department and about two years ago we applied for a generator grant from GEMA. We bid it out and we had one bidder Caldwell Electric Contractors; Randall handled all the bidding and Danielle handled all the grant documents. One of the bids is for a 30k and one is for 40k not that much difference. The recommendation of Randall and everybody at the Road Department is 40k for \$44,633.00. Ms. Ayers stated we would take that price and subtract the FEMA share and the State share that is \$12,154 we would match for the generator instead of \$5,731. Ms. Ayers stated she and Danielle had a conference call with GEMA about the grant; she said if we saw there would be a cost overrun to call immediately. Ms. Ayers stated she was going to have Danielle to reach out tomorrow. Ms. Ayers stated this has sat for two years and things change and we will see if we can up the Federal and the State share and lower our share. Ms. Ayers stated if we can't she still thinks it's a pretty good buy. We did really good fiscal year 2017 in capital projects; we came in \$48,000 less than what we budgeted for; we have some money there we can offset this.

A motion was made by Commissioner London, seconded by Commissioner Ivester to award bid to Caldwell Electrical for the 40k generator in the amount of \$44,633.00. **Motion carried unanimously.**

9. BOARD TO CONSIDER MOTION TO AUTHORIZE CHAIRMAN TO SIGN GEORGIA HOMELAND SECURITY AGENCY GRANT FOR RESCUE UNIT IN THE AMOUNT OF \$30,000

Danielle Rhodes, E911 Director stated that Dave Shanks brought this grant to her attention, if it wasn't for him she would not have known about it. Ms. Rhodes stated they didn't give us a lot of information about it, they said there is money out there; we didn't know how much, they told us to ask for what we wanted. Ms. Rhodes stated she and Dave sat down and went over our dive team equipment; we have been trying to get our dive team back together. We have lost a lot of equipment with time and it sat for a long time. They gave us everything we ask for except a vehicle and instead of a vehicle they gave us a trailer. Ms. Rhodes stated we will get four dive suits and all equipment to fund four divers. That will include some sonar equipment for boating and we will have a trailer and it came right at \$30,000. Ms. Ayers stated there is no matching funds that is the best part. The commissioners thanked Danielle and Dave for their work on this. Commissioner Scarborough stated, Dave we haven't had the opportunity to thank you for what you have done getting this unit back and reestablished for us. We do appreciate it. Ms. Rhodes stated he does a great job, we meet about once a week when we can. He keeps me informed of what is going on and we have high hopes for the rescue unit and we both have a good vision for it.

A motion was made by Commissioner Bell, seconded by Commissioner Scarborough to authorize Chairman to sign Georgia Homeland Security Agency grant. **Motion carried unanimously.**

10. BOARD TO DIRECT STAFF TO BEGIN THE PROCEDURES TO ADD SUNDAY SALES TO A BALLOT

Commissioner Ivester stated she would like to see this added to a ballot.

A motion was made by Commissioner London, seconded by Commissioner Ivester to add Sunday sales of alcohol to a ballot. **Motion carried unanimously.**

V. INVOICES OVER \$5,000

1. SOUTHEAST EMULSIONS - \$23,940.89

A motion was made by Commissioner Bell, seconded by Commissioner Scarborough to pay the invoice. **Motion carried unanimously.**

I. MATTERS FROM DEPARTMENTS

1. ADMINISTRATOR/FINANCE REPORT
2. DEPARTMENT REPORT
3. COMMISSIONERS REPORT

II. MATTERS FROM CITIZENS – TIME LIMIT OF THREE (3) MINUTES

Mr. Larry Burns, 57 Calico Estates, Martin wanted to discuss the issue of Sunday sales. Mr. Burns stated he appreciated the commissioners putting it on the ballot. A lot of reasons he has because of the increase revenue for the county. People are going to other counties and giving them revenue.

Stacy Pulliam stated is the guys that work at the convenience sites still considered part time workers for the county?

Ms. Ayers stated yes.

Mr. Pulliam stated let me get this straight, he heard one of the commissioners you are considering allowing you guys to be a part of this pension fund but not going to allow part time employees. Ms. Ayers stated that is how we work right now; our retirement fund that has been set up for decades is only for fulltime employees.

Mr. Pulliam stated thank you that was what he wanted to get cleared up. Ms. Ayers stated she wanted to clarify something, they are not considered an employee; they are considered elected officials in our current retirement plan before we changed. They have always been included. Mr. Pulliam stated he would like to ask if part time employees could be considered next year. Chairman Whitlock thanked Mr. Pulliam and told him he was appreciated.

III. EXECUTIVE SESSION

IV. ADJOURNMENT

A motion was made by Commissioner Scarborough, seconded by Commissioner Ivester to adjourn regular meeting. **Motion carried unanimously.**

Approved this _____ day of _____, 2017

Debbie Whitlock, Chairman

Attest:

Beth Rider, County Clerk