



*A Golden Past.
A Shining Future.*

Finance Committee Meeting Minutes
Glynn County Board of Commissioners
8:30 a.m., Tuesday, October 11, 2011
Third Floor Conference Room
W. Harold Pate Courthouse Annex
Brunswick, Georgia

Present:

Committee Members: *A. Callaway, R. Strickland, C. Taylor*

Other Commissioners: *M. Hunt*

Staff: *B. Aldinger, C. Carter, R. Coolidge, W. Davis, D. Deloach, M. Doering, B. Gerhardt, D. Hainley, P. McNicoll, D. O'Neal, A. Ours, O. Reed, B. Rowell, A. Sapp, D. West, W. Worley*

Press: *A. Hall, M. Permar*

Others: *D. Cowart, B. Marshall, J. Martin, W. Rogers, K. Ross,*

- 1) Consider approval of the September 6, 2011 Finance Committee Minutes.

The following motion made by Commissioner Taylor and seconded by Commissioner Strickland passed unanimously.

Approval of the September 6, 2011 Finance Committee Minutes. (Vote: 3-0) [LINK](#)

- 2) FY11 Audit Discussion.

Mr. Jason Martin, CPA, who is an auditor with the County's independent CPAs, Karp, Ronning, Tindol, spoke to the Committee about the FY11 audit which is in progress. He stated that he would be working on site for approximately four weeks and invited the Commissioners to meet with him if they would like to.

- 3) Receive the monthly Workers Compensation Report. [LINK](#)

Mr. Rick Coolidge, Human Resources, presented the monthly Workers Compensation report to the Committee. He stated that there has been a good trend over the last three months and that there were only 7 reported incidents in September and only two of those needed medical attention. He stated that the accident review process will be presented at the next Commission meeting for approval. Commissioner Taylor asked what the goals are for FY12 and Mr. Coolidge responded that through the accident review process they would get to the root causes of problems in order to eliminate hazards.

- 4) Consider recommending that the Board of Commissioners declare the unusable items listed on the attached pages as surplus and approve the disposal of these items in the best interest of the County.

Mr. Robert Aldinger, Accountant, presented this item and stated that the Fire Department had requested that a 1999 ambulance with 230 thousand miles be surplus. The following motion made by Commissioner Strickland and seconded by Commissioner Taylor passed unanimously.

Recommend that the Board of Commissioners declare the unusable items listed on the attached pages as surplus and approve the disposal of these items in the best interest of the County. (Vote: 3-0) [LINK](#)

5) Consider recommending that the Board of Commissioners adopt the Resolution to amend the FY10/11 Budget.

Mr. Robert Aldinger, Accountant, presented this item and stated that this was the final budget amendment for FY10. The following motion made by Commissioner Strickland and seconded by Commissioner Taylor passed unanimously.

Recommend that the Board of Commissioners adopt the Resolution to amend the FY10/11 Budget. (Vote: 3-0) [LINK](#)

6) Consider recommending that the Board of Commissioners waive the \$778.87 late payment penalty and loss of vendor compensation for Golden Isles Realty for their July 2011 Accommodation Excise taxes which was lost in the mail.

Ms. Phyllis McNicoll, Finance Director, explained that Golden Isles Realty July, 2010 accommodation excise tax payment was not received by the deadline and when notified by the Finance Department, they immediately ordered a stop payment on the check which was written nine days before the due date, and issued a replacement check. It appeared that the check had been lost in the mail and Ms. McNicoll recommended waiving the late payment penalty and loss of vendor compensation. The following motion made by Commissioner Taylor and seconded by Commissioner Strickland passed unanimously.

Recommend that the Board of Commissioners waive the \$778.87 late payment penalty and loss of vendor compensation for Golden Isles Realty for their July 2011 Accommodation Excise taxes which was lost in the mail. (Vote: 3-0) [LINK](#)

7) Consider recommending that the Board of Commissioners approve the attached cancellation documents for TUTCO, LLC, and that the Chairman be authorized to execute same.

Mr. Will Worley, Assistant County Attorney, presented this item and stated that TUTCO had paid off the loan in its entirety and Glynn County needed to formally cancel the documents which secured the County's interest for the loan. The following motion made by Commissioner Strickland and seconded by Commissioner Taylor passed unanimously.

Recommend that the Board of Commissioners approve the attached cancellation documents for TUTCO, LLC, and that the Chairman be authorized to execute same. (Vote: 3-0) [LINK](#)

- 8) Consider recommending that the Board of Commissioners
- a) accept the bid of Marshland Communications d/b/a St. Simons Trolley for use of the police parking space for one time slot of its choosing in the morning and one time slot of its choosing in the afternoon and that the time slots not chosen by St. Simons Trolley be offered to the next highest bidder, if one exists, in accordance with the bid solicitation. Acceptance of the bids are subject to the bidder executing the Tour Operator License Agreement, paying the bid amount, and submitting all necessary documentation,

Or

 - b) reject all bids and authorize staff to again solicit competitive, sealed bids from tour operators for the opportunity to utilize the police parking space in the St. Simons Pier Village with each time slot being awarded to the highest bidder with no limit on the number of time slots that one bidder may be awarded.

Mr. Will Worley, Assistant County Attorney, that bids for the parking space had been opened and there were three bidders. One bidder submitted the highest bid for all time slots but the bid specifications did not allow one bidder to be awarded more than one slot in the morning and one slot in the afternoon. Mr. Worley stated that he had received a request to not limit the number of time slots one bidder could have. In order to eliminate that limit, the bids would have to be rejected and then rebid and the current tour operator's contract would need to be extended. The following motion made by Commissioner Taylor and seconded by Commissioner Strickland passed unanimously.

Recommend that the Board of Commissioners

- a) reject all bids and authorize staff to again solicit competitive, sealed bids from tour operators for the opportunity to utilize the police parking space in the St. Simons Pier Village with each time slot being awarded to the highest bidder with no limit on the number of time slots that one bidder may be awarded and
- b) extend the current contract with St. Simons Trolley for 30 days. (Vote: 3-0) [LINK](#)

Tax Commissioner Items

- 9) Consider recommending that the Board of Commissioners approve or deny a request from Mr. Tullis V. Allen that \$2,608.53 paid in penalties and interest on his 2006 property taxes be refunded.

Mr. Keith Ross stated that Mr. Allen was a partner in the property with Mr. Ross. He stated that the other partners had paid their portions of the taxes and were not aware that Mr. Ross had not paid his. Commissioner Strickland stated that there was no negligence by the Tax Commissioners Office and recommended denial of the request. The following motion made by Commissioner Strickland and seconded by Commissioner Taylor passed unanimously.

Recommend that the Board of Commissioners deny a request from Mr. Tullis V. Allen that \$2,608.53 paid in penalties and interest on his 2006 property taxes be refunded. (Vote: 3-0) [LINK](#)

- 10) Consider recommending that the Board of Commissioners approve or deny a request from Mr. Theo B. Bean Jr., that \$532.19 paid in penalties and interest on his 2009 property taxes be refunded.

Commissioner Strickland stated that there was no negligence by the Tax Commissioner's Office and recommended denial of the request. The following motion made by Commissioner Strickland and seconded by Commissioner Taylor passed unanimously.

Recommend that the Board of Commissioners deny a request from Mr. Theo B. Bean Jr., that \$532.19 paid in penalties and interest on his 2009 property taxes be refunded. (Vote: 3-0) [LINK](#)

- 11) Consider recommending that the Board of Commissioners approve or deny a request from Pastor Wayne Rogers on behalf of Down Town Baptist, that Parcel #01-05649 be granted exemption from property taxes.

Commissioner Strickland asked Mr. Bobby Gerhardt, Chief Appraiser, where in the tax law does it say that churches have to make an application for the exemption. Mr. Gerhardt stated that it was not in 48-5 but there was a policy. The following motion made by Commissioner Taylor and seconded by Commissioner Strickland passed unanimously.

Recommend that the Board of Commissioners cancel the tax bills for the 2010 and 2011 ad valorem property taxes on parcel 01-05649 and approve a refund of 2010 property taxes in the amount of eleven thousand nine hundred sixty-one and 82/100 dollars (\$11,961.82) to Provident Investment Corporation due to the parcel being owned by a church as of January 1, 2010 and January 1, 2011. (Vote: 3-0) [LINK](#)

Property Appraisal Items

- 12) Consider recommending that the Board of Commissioners approve the corrections to the digest as recommended by the Board of Assessors and the Chief Appraiser at their Tuesday, September 6, 2011, meeting with clarification that this does not approve a tax refund.
- 13) Consider recommending that the Board of Commissioners approve the corrections to the digest as recommended by the Board of Assessors and the Chief Appraiser at their Tuesday, September 20, 2011 meeting with clarification that this does not approve a tax refund.

- 14) Consider recommending that the Board of Commissioners approve the corrections to the digest as recommended by the Board of Assessors and the Chief Appraiser at their Tuesday, October 4, 2011 meeting with clarification that this does not approve a tax refund.

Commissioner Strickland asked Mr. Bobby Gerhardt, Chief Appraiser, if the Property Appraisal Office has an abnormal number of corrections to the digest and Mr. Gerhardt responded "not really". The following motion made by Commissioner and seconded by Commissioner passed unanimously.

Recommend that the Board of Commissioners approve the corrections to the digest as recommended by the Board of Assessors and the Chief Appraiser at their Tuesday, September 6, 2011, September 20, 2011 and October 4, 2011 meeting with clarification that this does not approve a tax refund. (Vote: 3-0) [LINK](#)

- 15) Consider recommending that the Board of Commissioners approve the funding for the start of an In-House Total Revaluation of all Glynn County parcels in the FY12 budget effective January 1, 2012 in the projected amount of \$122,000.00 with funding to be provided by the General Fund fund balance.

Mr. Bobby Gerhardt, Chief Appraiser, presented the request for additional funding in the amount of \$122 thousand for the last six months of the fiscal year. Commissioner Taylor stated that he would like to have a Board of Assessors resolution, preferably unanimously approved, requesting approval of the request. Commissioner Strickland stated that this request is early in the fiscal year and questioned why it was not included in the original budget and asked what would happen if the moratorium on property value increases is extended. Mr. Gerhardt stated that he would not hire the additional personnel if the moratorium is extended. Commissioner Strickland asked why they have waited so long to do a total revaluation and Mr. Gerhardt responded that it was due to the system workload. The following motion made by Commissioner Strickland and seconded by Commissioner Taylor passed unanimously.

Motion to deny the request to recommend that the Board of Commissioners approve the funding for the start of an In-House Total Revaluation of all Glynn County parcels in the FY12 budget effective January 1, 2012 in the projected amount of \$122,000.00 with funding to be provided by the General Fund fund balance as the request should be submitted to the Budget Team during the FY12/13 budget preparation process with a resolution from the Board of Assessors requesting the additional funding. (Vote: 3-0) [LINK](#)

Bids/Contracts

- 16) Consider recommending that the Board of Commissioners authorize staff to solicit Engineering Services for the Fairway Oaks Drainage Improvements Phase II project for drainage and construction plan design with funding from SPLOST 4 interest income.

Ms. Becky Rowell, Acting Public Works Director, and Mr. David DeLoach, Engineering Supervisor, presented this item. They stated that this project will be the area from Shangrila to Fairway Oaks to Altama. Both Commissioners Taylor and Strickland stated that a town hall meeting was needed before starting the construction project. The following motion made by Commissioner Strickland and seconded by Commissioner Taylor passed unanimously.

Recommend that the Board of Commissioners authorize staff to solicit Engineering Services for the Fairway Oaks Drainage Improvements Phase II project for drainage and construction plan design with funding from SPLOST 4 interest income. (Vote: 3-0) [LINK](#)

- 17) Consider recommending that the Board of Commissioners authorize the issuance of an Invitation for Bid for the construction of a bathroom facility at North Glynn Park at an estimated cost of \$200,000 with funding to be provided by SPLOST #4, North Glynn Park.

Mr. Wesley Davis, Recreation Director, requested authorization to issue the invitation for bid for a new bathroom at North Glynn Park. Commissioner Callaway asked if the additional bathroom would add a significant amount to the operations budget. Mr. Davis responded that there would be more maintenance costs but it would help with other problems. Mr. Davis stated that \$200 thousand is just an estimate and it would be built for less if possible. The following motion made by Commissioner Taylor and seconded by Commissioner Strickland passed unanimously.

Recommend that the Board of Commissioners authorize the issuance of an Invitation for Bid for the construction of a bathroom facility at North Glynn Park at an estimated cost of \$200,000 with funding to be provided by SPLOST #4, North Glynn Park. (Vote: 3-0) [LINK](#)

18) Consider recommending that the Board of Commissioners authorize the issuance of an Invitation for Bid for the purchase of a lawn mower with the capability to cut 40° on a steep hill side at North Glynn Park at a cost not to exceed \$65,000 with funding to be provided by the Administrator's Contingency Fund.

Mr. Wesley Davis, Recreation Director, stated that the new lawn mower would be for lake grass cutting and will be cutting on a slope. Commissioner Taylor requested that the new lawn mower be used at Blythe Island Park as well as North Glynn Park. The following motion made by Commissioner Taylor and seconded by Commissioner Strickland passed unanimously.

Recommend that the Board of Commissioners authorize the issuance of an Invitation for Bid for the purchase of a lawn mower with the capability to cut 40° on a steep hill side at North Glynn Park and Blythe Island Regional Park at a cost not to exceed \$65,000 with funding to be provided by the Administrator's Contingency Fund. (Vote: 3-0) [LINK](#)

19) Consider recommending that the Board of Commissioners approve the continuation/extension of the Motorola Service Agreement to ensure the continuation of the necessary infrastructure support/repair services for the Public Safety Communications System with funding to be provided by the E911 Fund budget.

Mr. David O'Neal, E911 Director, informed the committee that the requested agreement is the annual service agreement with Motorola and is budgeted in the E911 Fund. The following motion made by Commissioner Taylor and seconded by Commissioner Strickland passed unanimously.

Recommend that the Board of Commissioners approve the continuation/extension of the Motorola Service Agreement to ensure the continuation of the necessary infrastructure support/repair services for the Public Safety Communications System with funding to be provided by the E911 Fund budget. (Vote: 3-0) [LINK](#)

20) Consider recommending that the Board of Commissioners Board of Commissioners adopt the Resolution authorizing the Glynn County Board of Commissioners Chairman to execute the contract between the GA Department of Natural Resources for the Altamaha River Canoe Trail Map Brochure.

Mr. David Hainley, Community Development Director, presented this item and stated that grant was gotten on behalf of the Altamaha River Partnership. He stated that the grant was \$7,200 with a \$1,800 local match. The following motion made by Commissioner Strickland and seconded by Commissioner Taylor passed unanimously.

Recommend that the Board of Commissioners adopt the Resolution authorizing the Glynn County Board of Commissioners Chairman to execute the contract between the GA Department of Natural Resources for the Altamaha River Canoe Trail Map Brochure. (Vote: 3-0) [LINK](#)

21) Consider recommending that the Board of Commissioners award the bid for Cameras and Network Infrastructure at North Glynn Complex to the lowest responsive and responsible bidder, Tutela, Brunswick, GA, in the amount of \$123,255, with funding to be provided by SPLOST 4.

Mr. Wesley Davis, Recreation Director, and Mr. David West, Network Engineer, stated that the areas covered by the cameras would be the softball, baseball, and football complexes, the skateboard park, the lake, and pedestrian gate and there will be two license plate cameras. The following motion made by Commissioner Strickland and seconded by Commissioner Taylor passed unanimously.

Recommend that the Board of Commissioners award the bid for Cameras and Network Infrastructure at North Glynn Complex to the lowest responsive and responsible bidder, Tutela, Brunswick, GA, in the amount of \$123,255, with funding to be provided by SPLOST 4. (Vote: 3-0) [LINK](#)

22) Consider recommending that the Board of Commissioners adopt the Financial Policies I – IX with a June 1, 2010 effective date for Policy I and an October 20, 2011 effective date for Policies II – IX.

Ms. Phyllis McNicoll, Finance Director, presented the proposed financial policies to the Committee and stated that the only one that is significantly different than the informal policies is the Fund Balance Policy. She explained that the Fund Balance Policy resulted from a new GASB statement. Commissioner Taylor requested an example of the new fund balance components at the next Board of Commissioners meeting. Ms. McNicoll stated that she would include that in the next interim financial report to the Board. The following motion made by Commissioner Taylor and seconded by Commissioner Strickland passed unanimously.

Recommend that the Board of Commissioners adopt the Financial Policies I – IX with a June 1, 2010 effective date for Policy I and an October 20, 2011 effective date for Policies II – IX. (Vote: 3-0) [LINK](#)

23) Request that Chairman Callaway identify the Finance Committee items which should be included as consent items in the Commission's Meeting Agenda.

- a) Items 3-7, 9-14, 16, 18, 20, and 22 will be placed on the Board of Commissioners' Consent Agenda.**
- b) Items 8, 17, 19, and 21 will be placed on the Board of Commissioners' Regular Agenda.**
- c) Item 1, 2 and 15 will not be forwarded to the Board of Commissioners' Agenda.**