Tuesday, March 11, 2014
MACON - BIBB COUNTY COMMISSION WORK SESSION

LARGE CONFERENCE ROOM
5:00 P.M.

1. Approval of Minutes

<table>
<thead>
<tr>
<th>Subject</th>
<th>A. Approval of the Minutes from the January 14, 2014 and February 11, 2014 Meetings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Meeting</td>
<td>Mar 11, 2014 - MACON - BIBB COUNTY COMMISSION WORK SESSION</td>
</tr>
<tr>
<td>Category</td>
<td>1. Approval of Minutes</td>
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<tr>
<td>Access</td>
<td>Public</td>
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<td>Type</td>
<td>Minutes</td>
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File Attachments
1-14-2014 Work Session.pdf (13 KB)  2-11-2014 - Work Session.pdf (14 KB)

2. Tommy Tedders, Tax Commissioner
3. Judge Tillman Self, Chief Judge of Superior Court
4. Executive Session

<table>
<thead>
<tr>
<th>Subject</th>
<th>A. Pending Litigation and Attorney - Client Priviledge</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
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<td>4. Executive Session</td>
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<tr>
<td>Access</td>
<td>Public</td>
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<tr>
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<td>Discussion</td>
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</tbody>
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MINUTES OF COMMISSION WORK SESSION
MACON-BIBB COUNTY COMMISSION
January 14, 2014 – 5:00 P.M.
Government Center
(Small Conference Room)

A Commission Work Session was held on Tuesday, January 14, 2014 at 5:00 P.M. in the Small Conference Room at Government Center.

Commission Members Present
Mayor Robert A. Reichert
Mayor Pro Tem Bert Bivins, III
Commissioner Gary Bechtel
Commissioner Al Tillman
Commissioner Mallory Jones
Commissioner Scotty Shepherd
Commissioner Raine Lucas
Commissioner Ed Delore

Commission Members Absent
Commissioner Virgil Watkins, Jr.

District 2 Commission Candidate Rabbi Larry Schlesinger was present.

Staff Present
Dale Walker – County Manager
Steve Layson – Asst. County Manager
Kevin Barrere – Public Affairs Office
Sheila Thurmond – Clerk of Commission
Judd Drake – County Attorney
Chris Floore – Asst. to County Manager-Public Affairs
Janice Ross – Training & Events Coordinator
Kim Roberts – Internal Auditor

Sam Henderson – Executive Asst. to the Mayor
Christy Iuliucci – Finance Director
Jean S. Howard – Asst. Clerk of Commission
Narendra Bhardwaj – Finance Office
Megan McMahon – Asst. Finance Director

Guests Present
Miller Edwards – Mauldin & Jenkins
Meredith Lipson – Mauldin & Jenkins
Stephanie Woods-Miller – Sup. Ct. Clerk’s Office

Media Present
Jim Gaines – The Telegraph
Katelyn Heck – 13 WMAZ

CALL TO ORDER

The meeting was called to order by Mayor Robert A. B. Reichert.

AGENDA ITEM:

I. City and County Audit Report for FY '13

Miller Edwards of Mauldin & Jenkins, Certified Public Accountants, LLC, provided a City of Macon and Bibb County Summarization of the Audits for the Year Ended June 30, 2013.
Mr. Edwards reviewed and explained the Comprehensive Annual Financial Report (CAFR) prepared by Mauldin and Jenkins for the City of Macon and Bibb County which goes beyond the normal financial reporting required by accounting principles generally accepted in the United States. He commended the City and County for going beyond the minimum and providing such high levels of reporting.

Mr. Edwards stated the City had one audit finding and the County had none, "a tribute to the finance staff of both governments," he said. The City's one audit finding was a breach of state law by not having its bank accounts backed by adequate collateral for short periods of time.

Commissioner Bechtel asked if it was not the bank's job to make sure that was done. "It is the bank's job," agreed Mr. Edwards, but ultimately "it is the government's responsibility to make sure its bank has done what is required."

The audit found the City and County together has $512 million in assets and $198 million in liabilities with a net equity of $314 million. Also pension plans are overfunded for actuarial purposes, as measured by current accounting standards, Edwards said.

The City and County's fiscal year 2012 CAFR's were submitted to the Government Finance Officers Association (GFOA) for determination if the reports would merit the GFOA's Certificate of Achievement for Excellence in Financial Reporting. After the CAFR was reviewed by GFOA, both the City and County were awarded the Certificate of Achievement for Excellence in Financial Reporting.

The GFOA Certificate has been made part of the City's and the County's 2013 fiscal year CAFR, and is included in the Introductory Section of the respective reports.

Mr. Edward's stated "overall, the new Macon-Bibb County Government finances are in excellent condition to begin a new and effective government for the citizens of Macon and Bibb County."

Mayor Reichert expressed appreciation for the report and commended the Finance offices of Macon and Bibb County for their excellent work.

AGENDA ITEM:

II. Discussion regarding Committees on Committees

Committee on Committees members Mayor Reichert and Mayor Pro Tem Bivins chose Commissioner Gary Bechtel as the third member of the Committee on Committees.

Commissioner Bivins stated the choice of Commissioner Bechtel demonstrated the inclusiveness that so many spoke about in promoting consolidation; Mayor Reichert and Commissioner Bivins are Democrats and Bechtel is a Republican, therefore, Commissioner Bivins felt he was a logical choice for the third member of the Committee responsible for making committee assignments.

The Committee on Committees members, along with other Commissioners present, discussed how many committees to have and what departmental functions or areas of responsibility should fall within each committee established. Mayor Reichert proposed schedules and structures for two committees, with related functions grouped under each.

Several of the Commissioners present expressed an interest in having more than two committees.
Commissioner Bivins stated he had received some input from other commissioners on how many committees should be established. "It varied from four committees to possibly as many as 14," he said.

The Committee on Committees members agreed to share known preferences with each other before the Committee on Committees meeting scheduled for Friday, January 17th at 3:30 P.M.

ADJOURNMENT

There being no further business and on motion duly made and seconded, the meeting was adjourned at 6:15 P.M.

Shelia Thurmond, CCC
Clerk of Commission
MINUTES OF COMMISSION WORK SESSION
MACON-BIBB COUNTY COMMISSION
February 11, 2014 – 5:00 P.M.
Government Center
(Large Conference Room)

A Commission Work Session was held on Tuesday, February 11, 2014 at 5:00 P.M. in the Small Conference Room at Government Center.

**Commission Members Present**
Mayor Robert A.B. Reichert
Mayor Pro Tem Bert Bivins, III
Commissioner Gary Bechtel
Commissioner Al Tillman
Commissioner Mallory Jones
Commissioner Scotty Shepherd
Commissioner Elaine Lucas
Commissioner Ed DeFore
Commissioner Virgil Watkins, Jr.
Commission Rabbi Larry Schlueiger

Daile Walker – County Manager
Steve Layson – Asst. County Manager
Kevin Barrere – Public Affairs Office
Sheila Thurmond – Clerk of Commission
Judd Drake – County Attorney
Charles Coney, Asst. County Manager
Julie Moore, Asst. to the County Manager

Sam Henderson – Executive Asst. to the Mayor
Christy Iuliucci – Finance Director
Jean S. Howard – Asst. Clerk of Commission
Narender Bhardwaj – Finance Office
Megan McMahon – Asst. Finance Director
Janice Ross – Training & Events Coordinator
Chris Floore – Asst. to County Manager - Public Affairs

**Guests Present**
Bill Vaughn, Chairman, Tax Assessors Board
Rusty Poss, Tax Assessors Board
Jean Hagood, Tax Assessors Board
Johnny Gordon, Tax Assessors Board
George Thomas, Tax Assessors Board
Andrea Crutchfield, Chief Appraiser
Robbo Hatcher, Chairman, MEDC
Kathryn Dennis, Community Foundation
Clifford Whitty, Chairman, Industrial Authority
Mike Dyer, Executive Director, Chamber
Stephen Adams, Industrial Authority

**Media Present**
Jim Gaines – The Telegraph

**CALL TO ORDER**

The meeting was called to order by Mayor Robert A. B. Reichert.
AGENDA ITEM:

1. Presentation by the Macon-Bibb County Tax Assessors

Bill Vaughn, Chairman of the Tax Assessors’ Board, introduced the Board of the Macon-Bibb County Tax Assessors. He thanked the Mayor and Commission for the invitation to speak to them about what their department does for the citizens.

The mission of the Macon-Bibb County Tax Assessors’ Office is to appraise at fair market value all tangible real and personal property in Macon-Bibb County by utilizing uniform methods and procedures.

He explained the duties of the Chief Appraiser. She is responsible for the operation and function of the appraisal staff, responsible for certifying and signing documents prepared by the staff and responsible for implementing procedures necessary for the efficient operation of the staff.

Andrea Crutchfield, Chief Appraiser, continued the discussion of the duties of her office. The total budget for the Tax Assessors Office is approximately $2,000,000 with 90% being salary and benefits. The largest expenses are for printing and mailing returns and assessment notices, state mandated training for assessors and appraisers, and vehicle maintenance. They mail about 4,000 personal property returns and 70,000 assessment notices each year. They have 13 vehicles. The Department has 17 appraisers for 69,000 parcels of real property which averages to approximately 4,000 parcels per appraiser. IAAO standards are one appraiser for every 3,500 parcels.

Ms. Crutchfield reviewed the schedule for the tax digest. The schedule is as follows:

- **December 2013**: Complete field work on permits/sales
- **January 2014 to April 2014**: Valuation analysis began; calculate, review, and finalize values
- **May 2014**: Mail annual notice of assessment to all property owners; this notice includes an estimate of taxes
- **May/June 2014**: Appeal period (45 days from date of notice)
- **July 2014**: Board of Equalization hearings begin

Ms. Crutchfield continued that taxpayers want to know what they can do now about the tax value of their property. She pointed out that the date for Filing of Returns and Exempt Applications is April 1st. Returns (PT50R) are declarations of value by the property owner; a way to let the Tax Assessors office know if there are issues with the property; mailing address changes. Properties are not automatically exempt – must file application declaring ownership and use of the property. Returns and Exempt applications are on website; law governing exempt properties is on website.

Mayor Reichert thanked the Tax Assessors Board and Ms. Crutchfield for their presentation.
2. One Macon

Clifford Whitby, Chairman of the Industrial Authority, presented the basis of the One Macon study. A group of partners throughout the community initiated a collaborative process to establish a new Community and Economic Development Strategy, designed to unify the community around a consensus vision for its future. This will provide Macon-Bibb's leaders in the public, private and non-profit sectors with a clear understanding of the community's competitive assets and key strengths, weaknesses, challenges and opportunities. The assessment of these factors will inform the creation of a comprehensive Community and Economic Development Strategy that will guide the community's efforts during the next five years as it seeks to improve its overall prosperity.

Robbo Hatcher continued that this study had a very diverse and large group of citizens who participated. These participants were then divided into eight focus groups with more than 75 participants. Multiple interviews were conducted along with an online survey that received nearly 600 responses. The strategy's recommendations were derived from the research findings, both quantitative and qualitative. The strategy seeks to address the key challenges identified in the Competitive Assessment while leveraging the community's existing strengths and capitalizing upon opportunities and initiatives that are already underway. Many of the strategy's recommendations have come directly from resident input and reflect the ideas of our community. Recommendations have been reviewed and revised by the Steering Committee for months. Recommendations are supported by best practices from around the country when relevant and appropriate.

Kathryn Dennis discussed the three pillars (Schools, Jobs, and Places) which are supported by a set of strategic objectives that guide the development and ongoing refinement of tactical recommendations, a set of detailed, tactical recommendations to help achieve our objectives, a set of Implementation Guidelines supported by a justification for its inclusion, a summary of the necessary actions to take, identification of similar and relevant best practices from across the country, identification of appropriate lead implementers and supporting partners, estimate of potential implementation cost, identification of potential funding sources, an implementation timeline.

Ms. Dennis addressed the next steps for implementation. Briefings will be held across the community to educate everyone. Organizations will be encouraged to align with other organizations' strategic plans. Lead Implementers will be represented on the Implementation Steering Committee. Funding needs will be developed and resources will be raised and they will continue to hold Ongoing Community Briefings.

Mayor Reichert thanked the One Macon Representatives for their presentation.

ADJOURNMENT

There being no further business and on motion duly made and seconded, the meeting was adjourned at 6:30 P.M.

Sheila Thurmond, CCC
Clerk of Commission