# MINUTES
# MERIWETHER COUNTY BOARD OF COMMISSIONERS
**December 26, 2023**
**6:00 P.M.**

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Commissioners Present: Chairman Bryan Threadgill, Vice Chairman Gene King, Commissioner Rosla Plant, Commissioner Emmett Collins, and Commissioner Adam Worsley
Staff Present: Interim County Administrator Theron Gay, Assistant County Administrator Blue Cole, Deputy County Clerk Allyson Stephens, Finance Director John Gorton, and County Attorney Michael Hill.
Staff Not Present: County Clerk Beverly Thomas.

## I. CALL TO ORDER
Chairman Bryan Threadgill called the meeting to order at 6:00 p.m.

## II. INVOCATION
The Invocation was given by Assistant County Administrator Blue Cole.

## III. PLEDGE TO THE FLAG
All

## IV. ADOPT AGENDA
Motion was made by Commissioner Rosla Plant and seconded by Commissioner Emmett Collins to Adopt the Agenda by amending it to move the *Presentation Proclamation – Retirement of MC Finance Director, Bill Gregory to the January 23, 2024, at 6:00 p.m.* All were in favor.

## V. PRESENTATIONS
*Moved Proclamation – Retirement of MC Finance Director, Bill Gregory to the January 23, 2024, 6:00 p.m. Meeting.*

## VI. FINANCE REPORT
Finance Director, John Gorton provided the Financial Report to the Board as of 3:00 p.m., December 26, 2023. Finance Director Gorton stated the General Fund was at $4.2 million dollars, Investment Pool for the General Fund was at $6,045,000 with the $45,000 being interest gained over the last two months. Director Gorton stated that LOST, SPLOST, and TSPLOST would be received around December 28, 2023, and should remain close to the same values as presented. There were no questions from the Board.

## VII. DEPARTMENT HEADS
None

## VIII. CITIZEN COMMENT
Chairman Threadgill asked if anyone was signed up for Citizen Comment.
Debbie Nelson – Not in attendance

Chairman Threadgill stated he would like to take the opportunity during this period to ask the Board if he could take this time, although out of the norm, to respond to a couple of statements and accusations made at the last Board Meeting. A motion was made by Vice Chairman Gene King and seconded by Commissioner Plant to allow the Chairman to respond. All were in favor. Chairman Threadgill stated at the Board's last meeting there was an individual that wanted to come and present before the Board of Commissioners during Citizen Comment for three minutes and that individual was Ms.Debbie Nelson. Chairman Threadgill asked for the Board's patience as he read some statements from Ms. Nelson at the last Board of Commissioners' Meeting. Chairman Threadgill read: At our last Board of Commissioners' meeting, Ms. Debbie Nelson gave us a list of issues that she had concerns about. We have investigated those issues and would like to address them.

The first was: ***The agenda published was very misleading to the public stating "discussion of the consideration of suspension of Tax Commissioner in compliance with the order of the Superior Court."***

Chairman Threadgill stated I do not understand how this is misleading. The Court Order reads as follows, and I quote:

There is also no dispute that the governing authority made specific requests of the Plaintiff as the Tax Commissioner for Meriwether County which were within the scope of the Plaintiff's duties to provide to the governing authority when requested to do so. Neither is there any question that Plaintiff failed to provide the requested information to the governing authority by the deadlines established by the governing authority. Failing in doing this, the statute is clear and unambiguous that such failure "shall constitute malpractice in office."

The Court found that with respect to the procedure for removing the Tax Commissioner "the proper procedures to be used when considering said hearing and the ensuring the requirement of due process are met, the statute is completely silent." The Court ruled that the Board of Commissioners, who is the governing authority, must first suspend the Tax Commissioner, then have a tribunal hearing for her removal. This is exactly what the Board of Commissioners did.

The second was: ***If you did not attend a superior court hearing for this matter, you should at least read the entire case and understand our BOC and its Attorney did not legally apply the law. They violated it! Why then would a new Commissioner allow his vote to be encouraged by those who do not follow the law and ask that it be retroactive back to 2021.***

Chairman Threadgill stated as set forth above, the Board of Commissioners simply followed the letter of the Court's order. He stated he is sorry if she does not understand that.

All Commissioners, including new Commissioners, had the detailed Minutes from the prior hearing conducted by the Board of Commissioners where they voted to remove the Tax Commissioner. Those Minutes contain a detailed reason why any Commissioner would vote to remove Ms. Jenkins.

The third was: ***What are we left with? A large legal bill, a person in charge of the Tax Office who is not elected, bonded, nor approved by a Probate Judge, but has been appointed by our Chairman of the Board of Commissioners. On the other hand, we have an elected official who has not been permitted to return to her office and a Commissioner and County Manager who created this costly legal matter.***

Chairman Threadgill stated that the Commissioner and County Manager is himself and Theron if anyone needed to understand. Initially, any legal expense created by this would be solely the result of Ms. Jenkins. Ms. Jenkins' failure to take care of the most basic duties of her office created this entire issue. It is Ms. Jenkins that has caused the taxpayers all of this legal expense.

With respect to Ms. Jenkins' failure to perform her duties, I would like to read some excerpts from a report by AJK, LLC, Certified Public Accountants. The County engaged AJK to perform a review of the Tax Commissioner's books following Ms. Jenkins' removal from office to assess what shape that office was in. AJK is extremely familiar with governmental accounting and even performed the annual audits for Meriwether County and all of its component units, including the Tax Commissioner's Office, for many years.

Chairman Threadgill stated this is a public document that is available if anyone would like a copy, but he would just like to read some portions of it and would read that in a moment, and wanted to make the follow statement to Ms. Nelson.

We also find it interesting that Ms. Nelson wants to speak today on ethics.
Ms. Nelson was formerly a member of the Meriwether County Board of Tax Assessors' office. All records of the Board of Assessors are public records. As a public officer at the time, Ms. Nelson had a duty to protect the public records within the Assessors' office. However, on July 15, 2020, during the COVID pandemic, Ms. Nelson illegally removed an entire box containing official records of the Assessor's office, including individual taxpayer assessments for 2019. At that time, she was told by Lynn Martin in the Assessors' office that she should not take the box of public documents. Ms. Nelson reportedly said that Chief Assessor Greg Hobbs "won't like it" but "it's on me."
Due to the serious nature of Ms. Nelson's actions, the Board of Commissioners had to engage a private law firm, Tisinger Vance, PC, to investigate the matter. This was at taxpayer expense. It was confirmed that Ms. Nelson did, in fact, illegally remove official public documents from public office. It should be noted that this act is a felony under Georgia law.

Chairman Threadgill stated that therefore he thinks that the request to speak on ethics tonight is proven by what he just made in his statement. Chairman Threadgill stated he would like to read some excerpts from the AJK, LLC findings. Chairman Threadgill stated that he would try to make it as quick as possible, but the information is a public record, and an open records request can be done if anyone would like to see the information.

Chairman Threadgill read the following from AJK report Agreed Upon Procedures Period starting January 1, 2021, and ending March 31, 2022:

The BOC has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in understanding the required daily and monthly procedures set by Meriwether County, Georgia and/or the Tax Commissioner Procedure Manual issued by the Georgia Department of Revenue.

1) Procedures on motor vehicle and property tax bank statements and bank reconciliations from January 1, 2021, through February 28, 2022.

(a) We reviewed the TC's monthly bank statements and requested monthly bank reconciliations to determine timely preparation for each bank account reconciliation from January 1, 2021, through February 28, 2022. We noted the following:

Motor Vehicle bank accounts:

Account# XXXXXXX SouthCrest-Motor Vehicle (opened by prior Tax Commissioner, Andrea Peacock, and was closed on September 22, 2021):

- No bank statements could be located after December 31, 2020 (per DeAnn Cruse).
- Our examination of the last available account detail report (ending date May 26, 2021) showed daily direct deposits continued to go into this account and the balance in the account on May 26, 2021, was over $220,000.
- No timely bank reconciliations were located.

Account# XXXXXXX First People Bank-Motor Vehicle (opened on December 21, 2020, by Catherine Jenkins):

- No timely bank reconcilliations were located.

Chairman Threadgill stated remember all these accounts were closed by Ms. Jenkins.

Property bank accounts:

SouthCrest account# XXXXXXX - Property (opened by prior Tax Commissioner, Andrea Peacock, and was closed on September 22, 2021):

- No timely bank reconciliations were located.

SouthCrest account# XXXXXXX - Mobile Home (opened by prior Tax Commissioner, Andrea Peacock, and was closed on September 22, 2021):

- No bank statements available after December 31, 2020 (per DeAnn Cruse).
- No timely bank reconciliations were located.

First Peoples Bank account# XXXX - Tax Sale (opened by prior Tax Commissioner, Andrea Peacock, and was closed on July 2, 2021:

- No bank statements were available after December 31, 2020.
- No timely bank reconciliations were located.

First Peoples Bank account # XXXXXXX - Escrow (opened on January 1, 2021, by Catherine Jenkins):

- No timely bank reconciliations were located.

First Peoples Bank account# XXXXXXX - Property (opened on December 21, 2020, by Catherine Jenkins):

- No timely bank reconciliations were located.

Other bank accounts:

First Peoples Bank account# XXXXXXX - Petty Cash (opened on October 29, 2021, by Catherine Jenkins).

- No timely bank reconciliations were located.

We reviewed monthly bank statements and/or transaction reports for unusual activity. We noted the following:

Property:

First Peoples Bank account# XXXXXXX:

- On May 4, 2021, a NSF fee of $32 was charged on Check# 1141 dated April 20, 2021 payable to Meriwether Board of Education for $114,219.96 due to an insufficient balance in the Property bank account.
- On June 11, 2021, a NSF fee of $32 was charged on Check #1187 dated May 20, 2021, payable to Meriwether Board of Education for $492,825.68 due to an insufficient balance in the Property bank account.
- On June 11, 2021, we noted a transfer of $50,000 from the motor vehicle bank account (#XXXXXXX) to the property bank account with no supporting documents to explain the transfer. The timing of the transfer coincides with the nonsufficient funds for the property bank account.
- We noted check# 1199, dated May 11, 2021, was returned to a mortgage service company for non-sufficient funds in the TC's property bank account. The check was rerun and cleared the property bank account on June 15, 2021.
- We noted between March 15, 2021 and July 27, 2021, $46,504.54 in property tax receipts made through credit cards were direct deposited into the TC's motor vehicle bank account (#XXXXXXX) in error, however due to bank reconciliations not being prepared timely, these direct deposit errors were not discovered until July 2021. See Procedure #3 for additional details.

2) Procedures on the TC's monthly vehicle tax collections for the months starting January 1, 2021 and ending March 28, 2022.

We tested a combination of property and motor vehicle tax cash receipts by haphazardly selecting 5 days within each month from the cash receipt journals and tracing the cash receipts to the bank deposits (account # XXXXXXX) for accuracy and timeliness of deposited receipts. We noted the following:

Vehicle – 40 days haphazardly selected:

4 days were not considered to be timely deposits (deposit made within 3 days of collecting).

3) Procedures on the TC's monthly property tax collections for the months starting January 1, 2021, and ending March 28, 2022.

We tested a combination of property and motor vehicle tax cash receipts by haphazardly selecting 5 days within each month from the cash receipt journals and tracing the cash receipts to the bank deposits (account # XXXXXXX) for accuracy and timeliness of deposited receipts. We noted the following:

Property – 36 Days haphazardly selected:

7 days not were not considered to be timely deposits (deposit made within 3 days of collecting).

Deviations between reported credit card collections and collections deposited:
Difference: (over)/short of $9,280.06.

4) Procedures on Meriwether County Tax Commissioner's monthly property tax disbursements paid to the Meriwether County Board of Commissioners (BOC) for the months starting January 1, 2021 and ending March 31, 2022.

Tested 15 months (30 periods) tested:
Board of Commissioners M&O:

- Disbursements for 10 periods were not disbursed in a timely manner.
- Disbursements for 14 periods (not including periods affected by the cyber-attack) were over or underpaid. Of the 14 periods, there was no disbursement for 1 period (May 31, 2021) due to a $68,712.52 overpayment made in January 2021. The remaining balance of the January 2021 overpayment was applied to June 15, 2021, disbursement.

Board of Commissioners Fire District:

- Disbursements for 11 periods were not disbursed in a timely manner.
- Disbursements for 5 periods (not including periods affected by the cyber-attack) were over or underpaid. Of the 5 periods, there were no disbursements for 2 periods (February 15, 2021 and May 30, 2021) and 1 period (January 31, 2021) was underpaid by $10,500.40. Overpayments made on February 28, 2021 and June 15, 2021 disbursements were applied to those 3 periods.

Board of Commissioners – Fire Bond:

- Disbursements for 11 periods were not dispersed in a timely manner.
- Disbursements for 3 periods (not including periods affected by the cyber-attack or where no payments were made) were over or underpaid.

- Disbursements for 2 periods were included in the following period, resulting in no disbursements for 2 periods.

5) Procedures on Meriwether County Tax Commissioner's monthly vehicle tax disbursements paid to the Meriwether County Board of Commissioners for the months starting January 1, 2021, and ending March 31, 2022.

Tested 15 months (30 periods):

Board of Commissioners AVV/Other fees (disbursements are distributed twice a month):

- Disbursements for 7 periods were not disbursed in a timely manner. Of those, disbursements for 4 periods (February and March 2021) were not disbursed until April 2021.
- Disbursement (including commission) for 1 period (January 15, 2021) was not disbursed.
- Disbursements for 9 periods (not including periods where no payments were made) were over or underpaid.
- Disbursements for 2 periods were included in the following period, resulting in no disbursements for those 2 periods.
- Disbursements for 2 periods (February 2021) were included with the AAVT's annual disbursement, which was disbursed in April 2021.
- Commissions required to be withheld from the BOE and the municipalities were not included in disbursements to the BOC for 11 periods. (See procedure #7 and #11 for additional information.)

Board of Commissioners TAVT (disbursements are distributed once a month):

- Disbursements for 2 periods were not disbursed in a timely manner. Of those, the February 2021 disbursement was not disbursed until April 2021.
- Disbursements for 7 periods were underpaid due to commission not being included in the BOC's disbursements. (See procedure #7 and #11 for additional information.)
- Disbursement for 1 period calculated the wrong percentage of commission due, resulting in an underpayment. (See procedure #7 and #11 for additional information.)
- For TAVT, a discount (administrative fee) is received for paying State TAVT timely. For the same 7 periods noted above, disbursements were underpaid due to administrative fees not being included in the disbursements to BOC. Of the 7 periods, the TC's office received the administrative fee discount for timely payments for 5 periods and forfeited the discount for 2 periods due to not paying the State TAVT timely. (See procedure #9 for additional information.)

Board of Commissioners 2020 AAVT (disbursement is distributed annually):

- Disbursement (BOC's portion $17,815.73) was received in April 2021 and was disbursed In April 2021, however the TC's office included February's AW tax due in the disbursement to the BOC. Total disbursement for February's AW and 2020 AAVT was underpaid, however because there was not a breakdown to explain the payment, we were unable to determine which tax disbursement was underpaid.

- Due to the lack of a breakdown for the April 2021 disbursement, we were unable to determine if the Meriwether County-Fire District portion was separated out.

Board of Commissioners – Total Motor vehicle tax differences for the months tested:

| | |
|---|---|
| Underpaid | $37,437.23 |
| Lost Commission | $14,212,74 |
| Administrative fees due | $ 6,721.02 |
| Administrative fees forfeited | $ 2,721.06 |
| Total loss of income | $61,092.05 to the taxpayers of Meriwether County. |

All differences noted are presented in monthly period detail on Schedule B (pages 19-23).

6) Procedures on Meriwether County Tax Commissioner's monthly property tax disbursements paid to the Meriwether County Board of Education (BOE) for the months starting January 1, 2021 and ending March 31, 2022.

Tested 15 months (30 periods):

Board of Education M&O:

- Disbursements for 9 periods were not disbursed in a timely manner.

Board of Education School Bond:

- Disbursements for 9 periods were not disbursed in a timely manner.
- Disbursements for 5 periods (not including periods affected by the cyber-attack or where no payments were made) were over or underpaid.

7) Procedures on Meriwether County Tax Commissioner's monthly motor vehicle tax disbursements paid to the Meriwether County Board of Education (BOE) for the months starting January 1, 2021 and ending March 31, 2022.

We noted the following:

Tested 15 months (30 periods):

Board of Education AVV/other fees (disbursements are distributed twice a month):

- Disbursements for 6 periods were not disbursed in a timely manner. Of those, 2 periods (February 2021) were not disbursed until April 2021.
- Disbursements for 10 periods withheld commission, however the withheld commissions totaling $2,024.19 were not disbursed to the BOC. (See procedure #5 for additional information.)

Board of Education TAVT (disbursements are distributed one a month):

- Disbursements for 2 periods were not disbursed in a timely manner. Of those, the February 2021 disbursement was not disbursed until April 2021.
- Disbursements for 7 periods did not withhold commission from the BOE, resulting in a total overpayment of $8,572.99 to the BOE. We noted the commissions from those periods were not disbursed to the BOC (see procedure #5 for additional information).

Board of Education 2020 AVVT (disbursements are distributed annually):

| | |
|---|---|
| Underpaid | $19,564.80 |
| Overpaid (commission not withheld) | $ 9,681.68 |
| Total loss of income to Meriwether County Citizens | $ 9,883.12 |

Procedures on Meriwether County Tax Commissioner's monthly motor vehicle tax disbursements paid to the State of Georgia for the months starting January 1, 2021 and ending March 31, 2022.

We noted the following:

Tested 15 months (30 periods):

State of Georgia – other state fees due -042F (fees are collected and due to be submitted to the State of Georgia weekly):

- Disbursements for 4 periods (January 2021; February 15, 2021; and March 15, 2021) were not disbursed in a timely manner resulting in $16,439.07 in total late fees and penalties.

State of Georgia – Sales Tax (disbursements for the month are due by the 20th of the following month):

- Disbursements for 2 periods (February 2021 and April 2021) were not disbursed in a timely manner, resulting in a loss of the 2% discounts totaling $248.23 and late fees and penalties of $1,084.42.

State of Georgia TAVT (disbursements are distributed once a month- due by the 20th of the following month):

- Disbursements for 2 periods (February 2021 and April 2021) were not disbursed in a timely manner, resulting in a loss of the administrative discounts totaling $2,721.06 and late fees and interest of $444.10.

Total Differences noted above for the months tested:

| | |
|---|---|
| Late fees and penalties | $17,967.59 |
| Lost 2% discount | $ 248.23 |
| Lost Administrative fees | $ 2,721.06 |
| Total Cost to Meriwether County Citizens | $20,936.88 |

10) Procedures on Meriwether County Tax Commissioner's monthly property tax disbursements paid to the municipalities for the months starting January 1, 2021, and ending March 31, 2022.

Tested 15 months (30 periods):

Municipalities M&O (disbursed at least once a month):

- Disbursements for 26 out 73 disbursements tested were not disbursed in a timely manner.
- Disbursements to the Town of Lone Oak for 6 periods were overpaid, resulting in a total overpayment of $311.91.

11) Procedures on Meriwether County Tax Commissioner's monthly motor vehicle disbursements paid to the Municipalities for the months starting January 1, 2021 and ending March 31, 2022.

We noted the following:

Tested 15 months (30 periods):

Municipalities – AVV (disbursed at least once a month):

- All required disbursements for February 2021, 5 required disbursements for November 2021, and 5 required disbursements for January 2022 were not disbursed in a timely manner.
- Commission totaling $863.70 from 12 periods (6 months) were withheld, however were not paid over to the BOC. (See Procedure #5 for additional information).

Municipalities- TAVT (disbursed at least once a month):

- All required disbursements for February 2021, November 2021, and January 2022 were not disbursed in a timely manner.

- January 2021 required disbursement to the City of Manchester was underpaid by $1,201.98.
- Disbursements for 7 periods did not withhold commissions, resulting in a total overpayment of $1,180.47 to the municipalities and underpayment to the BOC.

12) Procedure on Meriwether County Tax Commissioner's general overall disbursements paid out within January 1, 2021, and March 31, 2022.

- No documentation was attached to support 33 disbursed checks.

Chairman Threadgill stated that all of the information is available and is open record for anybody, but he thinks that everyone pretty much gets the picture that during the period Mrs. Jenkins was in the Tax Commissioners Office, it cost the citizens of Meriwether County quite a bit of money and Mrs. Nelson's request to speak on ethics tonight, he hopes by the fact that what she did was a felony, lets us know where the ethics really are.

Chairman Threadgill stated a review was done on the Agreed Upon Procedures for the Tax Commissioner and read the following:

During examination of the report provided by AJK, these are the reported findings:

Four bank accounts were closed and four were opened by Catherine Jenkins. No timely bank reconciliations were located. This can result in discrepancies and untimely payments. All detail account reports were provided by Deann Cruse. Non-sufficient fees of $32 were charged on two checks for property tax to the Meriwether Board of Education. One for $114,219,96 and one for $492,825.68 both due to insufficient funds. A $50,0000 dollar transfer with no supporting documentation to explain the transfer coincided with the insufficient fund property bank account. A mortgage service company check was returned for insufficient funds and reran and cleared a month later. $46,504.54 in property tax receipts from credit cards were deposited into the Motor Vehicle bank account and did not have bank reconciliations done to identify the missed deposit. There were sporadic deposits not made in a timely manner which is within 3 days, 4 out of 40 days selecting 5 days of each month from cash receipt journal, 7 out of 36 days selecting 5 days of each month from cash receipt journal, 1 deviation of reported collections and deposit difference of $1,131.87 that was deposited and not collected, and 10 deviations of credit card collections and deposit difference of $9,280.06 that was collected and not deposited. For monthly Property Tax disbursements paid to the BOC for M&O, Fire District, Fire Bond, AVV/Other Fees, TAVT, and 2020 AAVT, sporadically, periods in each category were not disbursed in a timely manner, and sporadic commissions not withheld along with administrative fees, resulted in a total loss of income to the Board of Commissioners totaling $61,092.05 with the same instance happening for disbursements paid to the Board of Education totaling a loss of income in the amount of $9,883.12. For the State of Georgia AVV, other state fees, Sales tax, and TAVT there was a total loss of $20,936.88 for late fees and penalties, administrative discounts, and the 2% discount. For Municipalities M&O, AVV, and TAVT, commission not disbursed to the Board of Commissioners totaling $863.70 + $1,180.47 - $96.93 + $89.45 = $2,036.69. Disbursements to the City of Gay totaling $899,80 and Town of Lone Oak totaling $484.92 were not paid out, and the City of Manchester was underpaid $1,201.98. For General Overall Disbursements paid out: no documentation was attached to disbursement justifying the disbursement, Tax Commissioner's approval or review was not documented on any of the disbursements on the 73 total tested samples, and debit card expenditures for 2 selected samples having no documentation on who purchased and what the purchase was for to show is was considered proper use of funds. Was not approved or reviewed by Tax Commissioner, Past Due

Property Tax: 8 out of 10 selected tax owners did not receive interest or penalties for paying after December 20, 2021. In the opinion of Abbott, Jordan, and Koon, had they performed more additional procedures, other matters may have come to their attention and been reported to the Board of Commissioners.
In conclusion, the Board of Commissioners did receive $81.87 overpayment in Property Tax Payments. In Motor Vehicle Tax the Board of Commissioners did not receive $61,092.05, plus $20,936.88 in loss revenue that was due to the State of Georgia totaling $81,947.06. For the Board of Education total disbursement not paid was $9,883.12 and the Board of Education commission due to the Board of Commissioners for AVV/AVVT and TAVT for a total loss of revenue in the amount of $11,982.19.
Chairman Threadgill stated that out of all the information selected at least 50% of the time there was discrepancies, not deposited in the proper amounts, non-sufficient funds due to checks being overdrawn, penalties due to payments not being sent in on time as well as loss of commissions. Chairman Threadgill stated those are some things that the Board wanted to respond to Mrs. Nelson as far as ethics as well as information the Board wanted to provide the citizens of Meriwether County some background on what was found when a full assessment of the Tax Commissioner's office under the direction of the previous Tax Commissioner, Catherine Jenkins.

## IX. MINUTES

1. A motion was made by Vice Chairman Gene King and seconded by Commissioner Emmett Collins to accept the Minutes of the December 13, 2023, 9:00 a.m. Regular Meeting. All were in favor. A motion was made to accept the Minutes of the December 13, 2023, 2:00 p.m. Work Session with changing the word on Page 3 from *"insurance" to "assurance"* by Vice Chairman Gene King and seconded by Commissioner Rosla Plant. All were in favor. Chairman Bryan Threadgill abstained.

## X. PUBLIC HEARING

None

## XI. APPOINTMENTS

1. ACCG Legislative Coordinator – to fill an appointment that will expire on 1-1-2024. Chairman Threadgill stated that this position is usually filled by the Chairman of The Board and asked if anyone on the Board had any recommendations. Vice Chairman King asked what the ACCG Legislative Coordinator does. Chairman Threadgill stated that they are responsible for receiving and keeping up with all current legislative updates through ACCG. Interim Administrator Theron Gay stated this information will come in pretty heavily from Spring through May with updates coming in constantly every week. Chairman Threadgill stated that he is currently filling the role and asked the Board if there were any recommendations. A motion was made to table the appointment to the January 10, 2024, Regular Meeting by Commissioner Emmett Collins and seconded by Commissioner Adam Worsley. All were in favor.
2. Board of Assessors – to fill an appointment that will expire 12-31-2023, 3-year term and approve Resolution for the appointment and allow the Chairman to sign. A motion was made by Commissioner Emmett Collins and seconded by Commissioner Adam Worsley to reappoint Cheryl Roberts to the Board of Assessors for a 3-year term and allow the Chairman to sign the Resolution. All were in favor.

3. CAFI – to fill an appointment that will expire 1-01-2024, 1-year term. A motion was made by Chairman Bryan Threadgill and seconded by Commissioner Adam Worsley to appoint Blue Cole to CAFI. All were in favor.

4. DFACS – to fill an appointment that will expire 1-01-2024, 1-year term, District 1. A motion was made to table the appointment until the January 10, 2024, Regular Meeting by Vice Chairman Gene King and seconded by Commissioner Plant. All were in favor.

5. Industrial Development Authority – to fill a term that will expire on 1-9-2024, 4-year term, District 2. A motion was made by Commissioner Rosla Plant to table the appointment until the January 10, 2024, Regular Meeting. This was seconded by Commissioner Worsley. All were in favor.

6. Industrial Development Authority – to fill a term that will expire on 1-8-2024, 4-year term, District 4. A motion was made by Chairman Threadgill to reappoint Danny Hosey and seconded by Commissioner Collins. All were in favor.

7. Planning Commission – to fill a term that will expire on 1-5-2024, District 1. A motion was made by Vice Chairman King to reappoint Patrick Dell and seconded by Commissioner Collins. All were in favor.

8. Planning Commission – to fill an unexpired term ending on 1-5-2025, District 4. Chairman Threadgill made a motion to table this appointment until the January 10, 2024, Regular Meeting. This was seconded by Vice Chairman King. All were in favor.

9. Public Facilities Authority – to fill a term that will expire on 12-31-2023. A motion was made to table the appointment to the January 10, 2024, Regular Meeting by Commissioner Plant and seconded by Commissioner Worsley. All were in favor.

10. Three Rivers RCD Board Alternate – to fill a term that will expire on 12-31-2023. A motion was made by Chairman Threadgill to reappoint Faye Perdue and seconded by Commissioner Collins. All were in favor.

11. Two Rivers RCD Board – to fill a term that will expire on 12-31-2023. A motion was made by Commissioner Rosla Plant and seconded by Commissioner Collins to reappoint Bill Cawthorne. All were in favor.

12. Two Rivers RCD Board Alternate – to fill a term that will expire 12-31-2023. A motion was made by Chairman Threadgill and seconded by Commissioner Plant to reappoint Commissioner Emmett Collins. All were in favor with Commissioner Collins abstaining.

13. Water and Sewerage Authority – to fill a vacant term that will expire on 12-31-2024, District 5. A motion was made by Commissioner Adam Worsley to appoint Amber Crooks. This was seconded by Chairman Threadgill. All were in favor.

14. Water and Sewerage Authority – to fill a vacant term that will expire on 12-31-2024, District 4. A motion was made by Chairman Threadgill and seconded by Commissioner Plant to table the appointment until the January 10, 2024, Regular Meeting. All were in favor.

15. Zoning Board of Appeals – to fill a term that will expire on 1-5-2024. A motion was made by Commissioner Rosla Plant and seconded by Commissioner Emmett Collins to reappoint Ms. Linda Wilburn. All were in favor.

16. Landbank Authority – Administrator Gay stated this is for two positions. A motion was made by Commissioner Rosla Plant and seconded by Commissioner Emmett Collins to appoint Bryan Threadgill. All were in favor with Chairman Threadgill abstaining.

17. Landbank Authority – A motion was made by Chairman Threadgill and seconded by Commissioner Collins to appoint Adam Worsley to the Landbank Authority. All were in favor with Commissioner Worsley abstaining.

## XII. UNFINISHED BUSINESS

None

## XIII. NEW BUSINESS

1. 2024 LMIG – Interim Administrator Theron Gay stated that after the Work Session on December 13, 2023, he felt there was a consensus among the Board to try and find the roads in the worst condition. Interim Administrator Gay explained that the LMIG is 70% funding from the State of Georgia with 30% matching local funds. Interim Administrator Gay stated that Bill Cawthorne put together some options for consideration, noting that the County in the last three years has widened and paved 5.25 miles of Luthersville Road and it is the heaviest traveled County road. The section of Luthersville Road from Alvaton Road to Highway 362 is the second heaviest traveled County road and has 1,000 vehicles per day and is 2.45 miles in length. Interim Administrator Gay stated that Stovall Road is the third heaviest traveled road, and Alvaton is the fourth heaviest traveled. Interim Administrator Gay stated that there were three options put together for the Board to look at with the first option being to utilize our entire LMIG funding to widen Luthersville Road to 21'-0", FDR, Binder, Topping, Striping and shoulder work from Alvaton Road to Highway 362, which would complete the project with an estimated cost of $1,427,875.00. Interim Administrator Gay stated that Option 2 would be to widen 1 mile of Luthersville Road (FDR, Binder, Topping, Shoulders, and Striping) from Alvaton Road to Sunny Side Church Road, patch and resurface Stovall road from Harry Hardy Road to the railroad tracks at 1.75 miles, patch, level, resurface King Road from Hwy 109 for 1 mile, patch and resurface Wrightsville road from GA 85 to City limits of Manchester with a total cost for option 2 of $1,198,988.00. Option 3 would be to widen 1 mile of Luthersville Road (FDR, Binder, Topping, Shoulders, and Striping) from Alvaton Road to Sunny Side Church Road, Patch and Resurface Stovall Road from Harry Hardy Road to the railroad tracks for 1.75 miles, Patch, Level, Resurface King Road from Hwy 109 for 2.5 miles, and Patch and Resurface Wrightsville Road from GA 85 to City limits of Manchester for a total cost of $1,475,263.00. Commissioner Worsley asked how we got option 2 and option 3 with roads that are not as heavily traveled. Interim Administrator Gay stated that it is based purely on the condition of the road and may not be as heavily traveled but the roads are heavily deteriorated. Interim Administrator Gay stated they are hoping to catch some of the roads in time to save money and not have to go back and do FDR which is a tremendously expensive process. Commissioner Worsley stated he is more in favor of attacking the roads that have the highest traffic. Chairman Threadgill stated that Wrightsville Road has a lot of holes. Commissioner Worsley stated it does and he has been down the road many times and a lot of roads have issues, but he is concerned with the roads that are highest traveled and could most likely cause accident or injury. Interim Administrator Gay stated that the other roads were added based on condition because when you get into severe base failure it is around $500,000 per mile as opposed to $150,000 per mile. Commissioner Worsley asked if we only had about $1.5 million in total. Interim Administrator Gay stated that this is about what we have however you can come back and add more projects, but this is generally what is done with LMIG as we get around $800,000 in LMIG and the County would need to match 30% of that but has historically matched more using SPLOST dollars. Interim Administrator Gay explained that putting others in with LMIG gives you a bigger project and with a bigger project you get less mobilization costs and you get volume discounts. Interim Administrator Gay stated that with a lot of the shorter roads being addressed in the past, we are at the point of addressing longer roads that may share districts, and the point

of adding the other two roads as options that are not as heavily traveled is purely due to road condition and trying to save those before they get too bad. Interim Administrator Gay stated if those roads aren't repaired this year or next year, they will more than likely require FDR. Commissioner Worsley stated that FDR would be required on the other roads as well and what staff is saying in their profession opinion the investigation and the work on them is that these roads are already there and will not get there in the next 12 months. Interim Administrator Gay stated that he feels all the roads would get there, the difference is we listed the ones at the top as the ones that were heavily traveled and shortened the section of Luthersville Road that included FDR, adding in patching, leveling, and resurfacing some of the other roads to hopefully catch those before they get too bad. Interim Administrator Gay explained that if we don't do that, those roads will get into a scenario where they are going to have to have FDR as well, costing us more. Interim Administrator Gay stated if Luthersville Road is not done this year, or we only do 1 mile this year, FDR was going to have to be done anyway and won't get any worse. Commissioner Worsley stated a way could be found to do the $87,000 work on Wrightsville Road as that is not a lot of money in the scheme of this and doesn't feel the need to do King Road as he hasn't personally driven it, but can go do that, but based on travel and the conditions of the roads staff has given the Board, he would be more in favor of Option 1 to finish the project. Commissioner Worsley stated if we don't complete Luthersville Road and attack it in pieces as we've previously done, we get larger pieces and the other end of Stovall Road from Greenville to Harry Hardy Road is in terrible shape. Commissioner Worsley felt the higher traveled roads need more attention than just trying to stick in some other roads because to him it is about safety and it is going to cost us what it is going to cost us whether we pick this road, that road, or that road because of money and time we will end up circling back and it will cost us the same amount of money over the next 3-5 years no matter which road is picked. Commissioner Worsley thinks the Board should go after the heavy traveled safety issues for the citizens in the County. Chairman Threadgill states he feels that if the Board chooses Option 2 which cost $1,198,988.00, which is $227,000 less than Option 1 and $275,000 less than Option 3 then the additional $227,000 or $275,000 could be used to do more of Luthersville Road. Chairman Threadgill stated that Option 2 is less than the other 2 options and roads can be done in all parts of the County and there will still be $227,000 or $275,000 and put it toward another road. Interim Administrator Gay stated that if Option 2 was selected, the Board could possibly pick up another half mile of Luthersville Road. Chairman Threadgill felt that if you go with Option 2 and take the additional money, $275,000 you can extend other roads and he feels you would get the best of all worlds. Interim Administrator Gay asked if the Board would want to take those additional funds and apply them to Luthersville Road. Chairman Threadgill felt if the Board was doing something, Option 2 makes sense because its less, but the additional $275,000 could be added. Commissioner Plant pointed out that on King Road, based on her understanding from Bill Cawthorne there is no good starting and stopping point on the road. Commissioner Plant stated that part of the road is in Commissioner Worsley's district. Commissioner Worsley stated that his part was the dirt part. Commissioner Plant stated that she doesn't know if Option 2 would be viable, simply because of the stopping and starting points. Chairman Threadgill explained to Commissioner Plant the reason he chose Option 2 was to take what was left over from the highest option to apply to other roads. Chairman Threadgill stated that Wrightsville Road for many years has been deteriorating and has been patched many times and if not done now will need FDR. Interim Administrator Gay stated the difference between Option 2 and Option 3 is adding the one and a half mile on King Road. Commissioner Collins stated his concern is to widen Luthersville Road for 1 mile is

$582,000 and Harry Hardy for 1.75 miles will only cost $252,000 and if there are roads that are in the category or on the verge of needing FDR, they be done first because if we let the ones on the verge go to the point of needing FDR then it will take more because FDR will be needed at $600,000 per mile. Commissioner Collins stated that there was supposed to be a list of the rating of the roads. Interim Administrator Gay explained that Mr. Cawthorne is out of town, but he does know that the reason he put those roads on the list is the condition of roads. Commissioner Collins asked if this was something that needed to be voted on tonight, as they are still paving roads for 2023. Interim Administrator Gay explained that it needed to be voted on tonight, if possible, because we have to submit it to the State to receive our dollars. Interim Administrator Gay stated what could be done is one of the Options could be chosen and changes could be made as long as we are doing what was intended. Commissioner Worsley stated if the vote has to be done tonight he would make a motion to choose Option 1 and not look at the other options because to him it is about safety at this point with the funds and he can't see how staff specifically put four sections of things in front of the Board, based on volume of traffic in the County and in the options there were two roads put in, not even in the list, which makes no sense to him and he cannot support. Interim Administrator Gay stated the reasoning is traffic first, but to get some of the roads that have not yet reached that critical condition where FDR will be needed, and your price is going to go up 2 to 2.5 times higher. Commissioner Collins stated that in his opinion, Luthersville Road has been addressed for the last three years. Interim Administrator Gay stated that staff is trying to get to Hwy 362 on Luthersville Road. The motion was seconded by Vice Chairman Gene King. Voting in favor were Commissioner Adam Worsley, Vice Chairman Gene King, Commissioner Rosla Plant, and Commissioner Emmett Collins. Voting Opposed was Chairman Bryan Threadgill.

2. Request to accept a 2016 Mercedes Benz Van donated by Puppy Pipeline, last four numbers of the VIN being 9246 to the Meriwether County Animal Shelter allowing the Chair to sign the title. Chairman Threadgill stated this is a 2016 model that was donated to the Animal Shelter to use to transport animals to adoption events. A motion was made by Vice Chairman King and seconded by Commissioner Plant to accept the 2016 Mercedes Benz Van, donated by Puppy Pipeline to the Animal Shelter and allow the Chairman to sign the title. All were in favor.

3. Budget Amendment to amend the FY 2024 General Fund Budget for 2024 Merit Raises. Finance Director John Gorton stated this is for the 1% merit raises that will begin on January 1st. which is a budget item in employee benefits, Department 12. Finance Director Gorton stating this is being done to reallocate the funds for salaries, FICA, and retirement, to the respective departments. Commissioner Worsley asked why this was being done from the General Fund. Director Gorton stated that during the Budget the 2.5% merit was placed under employee benefits instead of the regular pay line items, which is almost like a holding account in employee benefits. Director Gorton stated now we are asking for a budget amendment to move it from that line item to the salary line item within the General Fund. Commissioner Worsley stated that's better information. A motion was made by Vice Chairman King and seconded by Commissioner Plant to accept the Budget Amendment to amend the FY 2024 General Fund Budget for 2024 Merit Raises. All were in favor.

## XIV. REPORT FROM COUNTY ADMINISTRATOR

Interim County Administrator Theron Gay stated that there are a lot of things in the works going into the year. Interim Administrator Gay stated he appreciated the Work Session on the roads and felt that staff got some real direction and that work has been started adding gravel and feels that

the roads addressed are looking really good and will continue that work. Interim Administrator Gay stated there are a couple of other Work Sessions coming up to speak about personnel, HR, and retention and another Work Session to discuss other projects such as building projects. Interim Administrator Gay stated he is looking forward to the Work Sessions that will set goals for what we would like to accomplish this year. Interim Administrator Gay stated it had been busy and there are still things we are trying to catch up on but thanked the Board for another good year. Commissioner Worsley asked if there was a date for the Work Sessions. Interim Administrator Gay stated we would have a Work Session after the morning Meeting on January $10^{th}$ for HR and personnel and at the January $23^{rd}$ meeting we will have the Work Session before the Meeting at 6:00 p.m. on other projects.
Assistant County Administrator Blue Cole stated that it had been a busy couple of week since the last Commission Meeting with meetings with the Airport Authority, IDA, Water and Sewer Authority, and the Tax Assessors. Assistant Administrator Cole stated the Comprehensive Plan was finally signed off by all Municipalities and that should be in process of review by DCA for approval. Assistant Administrator Cole stated there was also a meeting regarding filming that will come before the Board in the future.

## XV. REPORT FROM COUNTY COMMISSIONERS

Chairman Bryan Threadgill: wished everyone a Happy New Year and hoped everyone had a good holiday. Chairman Threadgill apologized to the constituents in his district for the LMIG amount being taken away from him having that option in his district.

Commissioner Adam Worsley: stated he appreciated the Work Session that they had a couple of weeks ago and it was very informative for him and feels there was a lot of ideas and plans on the path we want to go on, so it was very good Meeting. Commissioner Worsley stated he has received a lot of good feedback and had a citizen say to him the other day they've seen more get done this year than they've seen in a long time. Commissioner Worsley thanked everyone for what they are doing and the hard work they are putting in.

Vice Chairman Gene King: stated it is amazing how fast the year flew by and feels it was just weeks ago they were be sworn in as new Commissioners and now they will be going into their second year. Vice Chairman King hoped everyone and their families had a great Christmas and got to spend time with their families. Vice Chairman King stated tomorrow is my birthday and if he gets to blow out a candle a make a wish his wish would be that everybody in Meriwether Couty have a prosperous and healthy New Year and if you live on a dirt road he hopes improvements are seen really soon.

Commissioner Rosla Plant: stated it was an honor to be able to attend the ribbon cutting for Alvaton Gas Station. Commissioner Plant stated Christmas holidays have been full and looking forward to the new year. Commissioner Plant thanked everyone.

Commissioner Emmett Collins: thanked all the County employees and fellow Commissioners for working together to move the County forward. Commissioner Collins wished everyone a Happy New Year.

## XVI. REPORT FROM COUNTY ATTORNEY
There was no report from County Attorney, Michael Hill, but he wished everyone a Happy New Year.

## XVII. EXECUTIVE SESSION
There was no need for Executive Session.

## XVIII. FUTURE MEETINGS & NOTICES

## XIX. ADJOURNMENT
With no further business to discuss, a motion was made by Commissioner Rosla Plant and seconded by Commissioner Emmett Collins to adjourn the meeting at 7:08 p.m. All were in favor.

Approved by: Majority vote of the Board of Commissioners

Attest: Beverly A. Thomas, County Clerk

Date: January 10, 2024