OFFICIALS PRESENT: Danny Dunagan, Zack Thompson, George Wangemann, Sam Couvillon, Juli Clay
OFFICIALS ABSENT: Barbara Brooks
STAFF PRESENT: Bryan Lackey, Angela Sheppard, Abb Hayes, Denise Jordan

Mayor Dunagan called the meeting to order at 9:00 AM and served as the presiding officer.

DEPARTMENT ISSUES:

Resolution: Agreement Regarding Term of Municipal Court Judge
Administrative Services Director Janeann Allison stated this is the annual resolution to appoint the Municipal Court Judge and recommended reappointing Hammond Law.

Placed on December 21, 2021 Council Meeting Consent Agenda

Fiscal Year 2021 Retirement Plan A Actuarial Valuation
Actuary Jeanette Cooper, Segal Consulting, presented the report indicating there were no changes to the assumptions. She discussed the funding requirements (statutory and recommended based upon the demographics of the plan). It was noted the existing statutory funding requirement is sufficient for another year when considering the market value return on assets (4.53% higher than the assumed rate of return) and the amortization period for unfunded accrued liability (10.8 years below the State's requirement). Ms. Cooper stated all funding requirements were met and all Governmental Accounting Standards Board (GASB) disclosures were completed.

Resolution: Restatement of Retirement Plan A Document
Attorney Ed Emerson (Morris, Manning & Martin, LLP) stated the last restatement occurred in 2001. The proposed resolution restates the Plan as summarized below:

- Clarifies the Plan may have a custodian and a custodial agreement.
- Clarifies the interest rate for repayment of a refund to restore eligibility service is the absolute rate of return for the Plan.
- The minimum required distribution age will be 72 in compliance with the SECURE Act.
- Normal retirement eligibility will be age 60 with 10 years of service for employees hired on/after July 1, 2008.
- The early retirement factor reduction for employees hired on/after July 1, 2008 will be 1.65% for each year the pension commencement date precedes the participant's normal retirement date. And, the participant's benefit can't be reduced lower than 40% of the participant's accrued benefit.
- A vested participant who has otherwise qualified for a pension, may elect to receive a single lump sum distribution equal to his/her participant contributions in lieu of receiving a monthly benefit.
- Board members are elected to serve four-year terms.
- The Board shall work with management, the actuary and the investment consultant to consider cost-of-living adjustments (COLAs) as part of the annual budget process.
- The Board shall correct errors and recoup overpayments made to participants/beneficiaries.

Mayor Dunagan expressed a desire for the normal retirement age to be set at 62.

City Manager Bryan Lackey called attention to documents in the agenda packet. The proposed resolution does not include a recommended COLA but it could be added if so desired.

Placed on December 21, 2021 Council Meeting Agenda

FY2021 Annual Comprehensive Financial Report (ACFR)
Auditors Chris Hollifield and Sam Latimer represented Rushton and Company. Mr. Hollifield presented the report. Notable comments are as follows:

- The audit opinion was favorable.
- General Fund Overview: Both revenues and expenditures increased. The unassigned fund balance is healthy. The five-year trend shows a gap between revenues and expenditures which is directly related to the creation of the Fire Fund in FY2019.
- Water Resources Fund Overview: Both revenues and expenditures increased.
- Governmental Accounting Standards Board (GASB) reporting requirements:
    - GASB 84: Fiduciary Activities – effective FY2021
    - GASB 87: Leases – effective FY2022
    - GASB 91: Conduit Debt Obligations – effective for FY2023
    - GASB 96: Subscription-Based Information Technology Arrangements – effective FY2023

Council extended words of appreciation to the auditors and staff.

Resolution: Fourth Quarter Budget Adjustment for Fiscal Year 2021
Resolution: First Quarter Budget Adjustment for Fiscal Year 2022
Budget Manager Kevin Hutcheson reviewed the legislative requirements for these adjustments noting all funds are balanced. He briefly summarized a few adjustments.

Placed on the December 21, 2021 Council Meeting Consent Agenda

Resolution: FY2021 Closure of Airport Capital Projects
Deputy Chief Financial Officer Matt Hamby stated five projects were completed. The proposed resolution allows unused funds to remain in the fund for future allocation.

Resolution: FY2021 Closure of Department of Water Resources Capital Projects
Deputy Chief Financial Officer Matt Hamby stated fourteen projects were completed. The proposed resolution allows unused funds to remain in the fund for future allocation.

Resolution: FY2021 Closure of General Government Capital Projects
Deputy Chief Financial Officer Matt Hamby stated eleven projects were completed. The proposed resolution allows part of the balance to return to restricted funds and the remainder will remain in the fund for future allocation.

Resolution: FY2021 Closure of Grant Capital Projects
Deputy Chief Financial Officer Matt Hamby stated one project was completed. The proposed resolution allows the unused balance to remain in the fund.

Resolution: FY2021 Closure of Solid Waste Capital Projects
Deputy Chief Financial Officer Matt Hamby stated five projects were completed. The proposed resolution allows the unused balance to remain in the fund for future allocation.

Resolution: FY2021 Closure of SPLOST Capital Projects
Deputy Chief Financial Officer Matt Hamby stated four projects were completed. The proposed resolution allows most of the funds to be reallocated to the parking deck with the remaining balance staying in the fund for future allocation.

Six resolutions placed on the December 21, 2021 Council Meeting Consent Agenda

Resolution: Oakwood – Gainesville Intergovernmental Agreement for Sanitary Sewer Billing Services – First Amendment
Director of Water Resources Linda MacGregor stated the proposed resolution updates the billing agreement with Oakwood to change from CCF's to gallons.

Placed on the December 21, 2021 Council Meeting Consent Agenda

Resolution: Intergovernmental Agreement with Hall County for I-985 Interchange Mowing
Public Works Director Chris Rotalsky stated the proposed resolution addresses Exits 20 and 22 by approving an updated agreement allowing Hall County to maintain these areas. This is an annual agreement with a ten-year renewal.

Placed on the December 21, 2021 Council Meeting Consent Agenda

Resolution: FY2022 Local Maintenance and Improvement Grant (LMIG)
Public Works Director Chris Rotalsky stated the proposed resolution addresses funding from the Department of Transportation for the paving program.

Placed on the December 21, 2021 Council Meeting Consent Agenda

MAYOR/COUNCIL ISSUES:

Council Member Clay
1. Extended compliments about Wilshire Wonderland of Lights.
2. Thanked staff for for the hospitality shown during the visit from the Vice President of Costa Rica.

Council Member Thompson
Merry Christmas to all and thanked everyone for the work completed over the last year.

Council Member Wangemann
1. Presented the Keep Hall Beautiful ex-officio report.
2. Merry Christmas to all.

Council Member Couvillon
Commented on plans to send a letter of support to Mayfield, Kentucky acknowledging the recent devastation and announced Syfan Logistics was collecting donations to send to the area.

Mayor Dunagan
1. Merry Christmas to all.
2. Presented nominations to the Parks and Recreation Board for placement on the December 21, 2021 Council Meeting Consent Agenda.

CITY CLERK ISSUES:

2022 Organizational Meeting Discussion
City Clerk Denise Jordan stated the items to be addressed were as follows:

1. Oath of Office to be administered to Mayor Elect Sam Couvillon, Council Member Danny Dunagan, Ward 1 and Council Member George Wangemann, Ward 4
2. Emergency Interim Successors Resolution
3. Appointment: Municipal Court Solicitor
4. Appointment: Administrative Hearing Officer
5. Appointment: Legal Organ
6. Appointments: Board/Committee Ex-Officio Members
7. Appointment: Georgia Mountains Regional Commission
8. Appointment: Tax Allocation District Advisory Committee

Items placed on January 4, 2022 Council Meeting Agenda

A sign-up sheet was circulated for elected officials to secure a minister to offer the invocation at each Council Meeting.

EXECUTIVE SESSION:

City Manager Lackey requested an Executive Session to discuss real estate matters.

Motion to close the Work Session at 10:05 AM to enter an Executive Session to discuss real estate matters.

Motion made by Council Member Clay
Motion seconded by Council Member Thompson
Votes favoring the motion: Thompson, Wangemann, Couvillon, Clay
Absent: Brooks

OFFICIALS PRESENT:	Danny Dunagan, Zack Thompson, George Wangemann, Sam Couvillon, Juli Clay
OFFICIALS ABSENT:	Barbara Brooks
STAFF PRESENT:	Bryan Lackey, Angela Sheppard, Abb Hayes, Denise Jordan

Motion to close the Executive Session at 10:40 AM.

Motion made by Council Member Clay
Motion seconded by Council Member Thompson
Votes favoring the motion: Thompson, Wangemann, Couvillon, Clay
Absent: Brooks

ADJOURNMENT: 10:40 AM

/dj

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C. Danny Dunagan, Jr., Mayor

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Denise O. Jordan, City Clerk