

CITY OF PINE LAKE
AGENDA
June 29, 2021
7:00 PM
VIA ZOOM

Call to Order

Announcements/Communication

Adoption of Agenda

CONSENT AGENDA

Adoption of the Minutes of the regular meeting of June 8, 2021 and the Special Called Meeting of June 22, 2021.

OLD BUSINESS

Adoption of 2021 Millage Rate.

NEW BUSINESS

Approval of Quote to Remove Three Trees

Recommend approval of the proposal from AKA Tree Removal Service LLC to remove three trees.

Returning to In-person Council Meetings.

Discussion regarding returning to in-person council meetings

Reopening Club House and Beach House

Discussion regarding reopening the Club House and Beach House.

REPORTS AND OTHER BUSINESS

Public Comments

Staff

Mayor and City Council

Information for "The Pine Lake News" eblast.

Adjournment

Residents can access this meeting by calling:

Conference line 1 929-205-6099

Meeting ID 967 0462 7805

CITY OF PINE LAKE
SUMMARY AGENDA
June 22, 2021
7:00 PM
VIA ZOOM

Call to Order at 7:00 pm by Mayor Pro tem Jean Bordeaux. Present – Mayor pro tem Jean Bordeaux, and Council members Tracey Brantley, Brandy Beavers and Augusta Woods. Also present were Acting City Administrator Peggy Merriss, Administrative Coordinator Missye Varner and Chief Sarai Y’Hudah-Green. Mayor Melanie Hammet, Council member Brandy Hall and City Attorney Susan Moore were not in attendance.

PUBLIC HEARING

The City Council of the City of Pine Lake, GA has tentatively adopted a millage rate of 19.909 mills for maintenance and operations and debt service which will require an increase in property taxes of 13.29% for fiscal year 2021. This millage rate generates revenue necessary to fund the City of Pine Lake's general operations, capital improvements and debt service budget for fiscal 2021. This is the same millage rate adopted for the previous fiscal year 2020.

Mayor Pro tem Bordeaux opened the public hearing by announcing that Acting City Administrator Merriss would make a presentation regarding the proposed 2021 Millage Rate.

Ms. Merriss stated that the presentation would be an overview introduction for the public hearing and that the process of setting the millage rate begins when the city obtains the tax digest information from the DeKalb Board of Tax Assessors in May of each year. She also pointed out how the formula for how the millage rollback rate is calculated and that said is governed by state law. Ms. Merriss stated that at the June 8th City Council Meeting the adoption of a tentative millage rate of 19.909 was approved to begin the process of establishing the final millage rate for 2021.

Acting Administrator Merriss explained the 2021 real property tax digest reassessment and stated that the City’s real estate tax base generated the most revenue for the City. Ms. Merriss also discussed changes in the digest and growth. The millage rollback rate and the calculation of the rollback rate was also a topic of the presentation and Ms. Merriss explained in depth how it determined.

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The next topic of discussion was the Five-Year History advertisement. Ms. Merriss explained how it is calculated and that it must be published with The Champion along with separate advertisement for three public hearings. Next Ms. Merriss concluded the presentation by presenting the list of considerations for Council, including using fund balance this year to balance the budget; unbudgeted costs for the opening of the beach; increased costs for property and liability insurance cost; reimbursable unemployment unbudgeted costs; the increased cost of gasoline; funding for repairs and maintenance to the dam and the wetlands; unbudgeted capital cost for stabilizing and renovating the gazabo and for maintenance and repair of the tennis court and also the consideration of potential staff compensation increases.

Mayor Pro tem Bordeaux opened the hearing to the public and Council for comments and questions.

Council member Brantley asked about the range of choices the city has for setting the millage rate and Ms. Merriss stated that the millage can be set at any rate at or below 19.909 but if the millage rate was increased higher than 19.909 the process for setting the millage rate would have to start over.

Resident Holley Mitchell inquired about the process for getting the millage rate set at the roll-back level. Ms. Merriss replied that at the next public hearings will be via Zoom on July 29th at 10:00AM and at 7:00 PM and that the decision for setting the 2021 millage rate will be made at the meeting and that a link for the meetings was posted on the city website.

Council member Beavers asked if the rollback rate had negative consequences. Mayor Pro tem Bordeaux advised Council member Beavers that representative items for consideration were included in the PowerPoint presentation and Council would have to take into account the impact associated with collection of less tax revenues and that some of the larger projects such as the repairs to the dam and the wetlands were not budgeted items.

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Resident Mitchell asked how what the City would be doing in the future to prevent the dam and wetland maintenance issues such as allowing trees to grow into the dam, from occurring again in the future.

Mayor Pro tem Bordeaux advised her that much of the situation was from the growth of big trees and an erosion problem at the berm and that repairs and maintenance will happen. Ms. Merriss said that part of the erosion problem comes from heavy volume and intense rainstorms.

Council member Beavers commented that upstream construction outside the Pine Lake city limits caused issues with water running down stream that caused volume, erosion and environmental problems. Acting City Administrator Merriss commented that every ten to fifteen years the city will have to stabilize the banks.

Mayor pro tem Bordeaux commented that some citizens objected to cutting down trees and maintenance and that there is a lot of water going through the berm and that climate and environmental change must be taken into consideration. She also suggested establishing a dam and wetland maintenance fund.

Resident Mitchell stated that previously, engineers that worked on the dam and wetlands had indicated that the City needed to remove trees that were growing on the dam and also not allow new trees to be added. Mayor pro tem Bordeaux commented that the city needed to put aside funding for future issues.

Mayor pro tem Bordeaux stated that the power point presentation would be available on the City's website at www.pinelakega.net. Scroll to the Home Page/Front Page News/Tax Hearings and click on the link.

Adjournment - On a motion by Council member Beavers, second by Council member Brantley and all Council members present voting "aye," the public hearing was adjourned at 7:35pm.

**CITY OF PINE LAKE
CITY COUNCIL MEETING MINUTES**

June 8, 2021

7:00 PM

VIA ZOOM

Call to Order at 7:02 pm by Mayor Melanie Hammet. Present – Mayor Melanie Hammet, Mayor pro tem Jean Bordeaux, and Council members Brandy Hall and Augusta Woods. Also, present were Acting City Administrator Peggy Merriss, Administrative Coordinator Missye Varner, Chief Sarai Y’Hudah-Green and City Attorney Susan Moore. Council members Brandy Beavers and Tracey Brantley were not in attendance.

Announcements/Communication

Mayor Hammet announced that on May 27th the City closed on the property located at 4642 Rockbridge Road. The property was purchased from Berhane Hagos.

Acting City Administrator Peggy Merriss communicated that the purchase of the property was funded through the Capital Improvement Fund using proceeds from the prior HOST sales tax and the use met the necessary requirements. Ms. Merriss also stated that the remaining balance in the fund is budgeted for purchase of one police vehicle.

Adoption of Agenda

On a motion by Council member Woods, second by Council member Hall and all council members present voting “aye,” the agenda was adopted.

CONSENT AGENDA

Adoption of the Minutes of the regular meeting of May 25, 2021, the Executive Session of May 25, 2021, and the Special Called Meeting of May 27, 2021.

On a motion by Mayor pro tem Bordeaux; second by Council member Hall and all members present voting “aye,” the minutes were adopted.

NEW BUSINESS

Adoption of a Tentative 2021 Millage Rate.

Mayor Hammet introduced the agenda item and turned it over to Acting City Administrator Merriss. Ms. Merriss recommended the adoption of the proposed resolution setting a tentative millage rate of 19.909 to begin the process of determining the final millage rate for 2021. This rate will be advertised in The Champion Newspaper, along with a five-year history of the millage rate and tax digest for Pine Lake. All the pertinent information is also available in the 6/9/2021 Council Meeting Agenda Packet on the Pine Lake Website.

Ms. Merriss stated that there will be three public hearings regarding the millage rate: Tuesday, June 22, 2021, at 7:00 p.m. and Tuesday, June 29th, 2021, at 10:00 AM and 7:00 PM. All concerned citizens are invited to attend a public hearing on this tax increase to be held virtually.

On a motion by Mayor pro tem Bordeaux, second by Council member Hall, and all council members present voting "aye," Resolution R-07-2021 establishing the Tentative 2021 Millage Rate was adopted.

Adoption of Resolution and Plan Agreement for the Amended and Restated 401(a) Defined Contribution Plan.

Acting City Administrator Merriss presented the plan and stated that the City of Pine Lake participates in a 401(a) defined contribution plan through the Georgia Municipal Association and contributes 5% of full-time employees' salaries which is not taxed until the contributions are withdrawn. Ms. Merriss added that the IRS had issued a favorable determination letter for the plan so that the contributions can be considered as pre-tax income for tax purposes. Ms. Merriss stated that Resolution R-08-2021 reflects the City's plan. Ms. Merriss stated that a 457b supplemental plan is also offered to full time employees that wish to participate by making individual contributions.

Mayor pro tem Bordeaux said that she is interested in exploring whether it would be advantageous to have the 457b plan and the 401a Defined Contribution Plan both offered through GMA instead of two different vendors. There will be research on this matter and information will be provided at a later date.

On a motion by Council member Hall, second by Council member Woods, and all council members present voting "aye," Resolution R-08-2021 was adopted and the Plan Agreement for the Amended and Restated 401(a) Defined Contribution Plan was approved.

Resolution Confirming Executive Session of May 25, 2021.

On a motion by Mayor pro tem Bordeaux, second by Council member Woods and all council members present voting "aye," Resolution R-09-2021 was confirmed.

Resolution Appointing the DeKalb County Board of Registrations and Elections to Conduct the 2021 General Municipal Election.

On a motion by Mayor pro tem Bordeaux to adopt Resolution # R-10-2021 as amended to correct references to the year 2013 to 2021, second by Council member Woods, and all council members present voting "aye," the Resolution Appointing the DeKalb County Board of Registrations and Elections to Conduct the 2021 General Municipal Election the resolution was approved.

REPORTS AND OTHER BUSINESS

Public Comments

There were not any public comments.

Staff

There were not any staff comments.

Mayor and City Council

Information for "The Pine Lake News" eblast:

Council sets tentative millage rate for 2021.

By setting the tentative millage rate of 19.909, Council has begun the process of determining the rate for 2021. This rate will be advertised in The Champion Newspaper, along with a five-year history of the millage rate and tax digest for Pine Lake. All the pertinent information is also available in the 6/9/2021 Council Meeting Agenda Packet on the Pine Lake Website.

There will be three public hearings regarding the millage rate: Tuesday, June 22, 2021, at 7:00 p.m. and Tuesday, June 29th, 2021, at 10:00 AM and 7:00 PM All concerned citizens are invited to attend a public hearing on this tax increase to be held virtually. Direct Link to participate in the hearing or dial (929) 205 6099 (Meeting ID: 967 0462 7805).

A municipal general election shall be conducted on November 2, 2021, for the purpose of electing three (3) City Council Members.

If you are interested in running for one of these seats the qualification period is from August 17th, 2021, to August 19th, 2021. See Notice of Election on the City website for more details.

Eastern Wetlands Leak has been repaired.

For the past several weeks, the Eastern Wetlands has been largely without water due to repairs that were being conducted by our Public Works Department. Work on this repair was complicated by several major rain events. The work has now been completed and the wetlands will be re-filling over the coming days. Hats off to Raoul Martinez and Pat Welch who were able to do the needed repairs without outside assistance, saving money for the city.

Beach and Lake Opening

The Beach and Lake will open for the 2021 season on Thursday, July 8, 2021. The beach will be open from Thursday to Monday each week. There will be two sessions each day: Morning from 7:00 AM to 11:00 AM and Afternoon from 4:00 PM – 8:00 PM, with a limit on capacity of 75. The season will close on August 30th.

City acquires property at 4642 Rockbridge.

The Mayor, Acting City Administrator, and City Attorney worked closely with previous owner, Mr. Hagos to hammer out a mutually beneficial transfer of the vacant property at the northwest corner of Poplar and Rockbridge. Mayor Hammet offered her appreciation for Mr. Hagos' public-minded generosity and for the purchase of the land. Plans for use of this greenspace are being considered and information will be released as it becomes available.

Adjournment.

On a motion by Council member Hall, second by Council member Woods and all Council members present voting "aye," the regular meeting was adjourned at 7:55pm.

Missye Varner, Administrative Coordinator



Memo

From: Peggy Merriss, Acting City Administrator

Date: June 24, 2021

Re: Approval of Final 2021 Millage Rate

Recommendation

The purpose of this memorandum is to recommend final adoption of Resolution R-07-2021 establishing the 2021 millage rate at 19.909 mills, the same rate approved for 2020. The 2021 millage rate was tentatively adopted at the June 8, 2021, Council Meeting to begin the process for final adoption at the June 29, 2021, Council Meeting. Between the tentative adoption and final adoption, the millage rate can be reduced but it cannot be raised without starting the process over again.

Process

On May 24, 2021, the DeKalb County Tax Commissioner's Office provided the 2021 real estate and personal digest to the cities in DeKalb County. Pine Lake's 2021 real estate digest increased by \$4,076,634 from \$27,862,038 to \$31,938,672, a 14.63% increase. The increase consisted of \$3,732,714 in value from reassessments and \$343,920 in growth, which equates to 93.7% of the increase due to reassessments and 8.4% of the increase due to growth.

During the 1999 General Assembly Session, SB 177 commonly known as the "Taxpayer Bill of Rights" (TBoR) was adopted and became effective in January, 2000. The TBoR requires the calculation of a "rollback" millage rate (aka the tax rate) that subtracts the value of reassessments from the digest. The calculated millage rollback for 2021 is 17.574 mills, a 2.335 mill reduction from the existing 2020 rate of 19.909.

Before final adoption of the 2021 millage rate the City published two "Notice of Property Tax Increase" advertisements to provide information on three public hearings including information on the tentative millage rate, advertising the increase in taxes if a new millage rate, at or below the calculated rollback rate, is not adopted and indicating the estimated annual tax dollar increase based on the fair market value of an average homestead property¹ and on the estimated annual tax dollar increase based on the fair market value of a nonhomestead property².

¹ The 2021 fair market homestead value based on the digest is \$200,000.

² The 2021 fair market nonhomestead value based on the digest is \$150,000.

In addition, information was provided to the public via an email blast in the "Pine Lake News", posting to the City's website and issuing a press release.

Three public hearings are required before consideration of the final millage rate. The first one was held on Tuesday, June 22, 2021, at 7:00pm. Two additional public hearings are scheduled on Tuesday, June 29, 2021, at 10:00am and 7:00pm. The meetings are held virtually using the Zoom platform. A copy of the powerpoint presented during the public hearings follows this memorandum.

Budgetary Impact

In 2019 and in 2020, the millage rate was reduced to the extent that it met the calculated roll-back millage rate. In 2019 the millage was reduced from 22.200 to 21.530 and in 2020 the millage rate was reduced from 21.530 to 19.909. This means that revenue from property taxes has been flat for the past two budget cycles.

In 2020, the COVID-19 pandemic impacted the City's revenues and expenditures. Because of CARES Act funding of \$85,519 and expenditure management, the City was able to balance its revenues and expenditures without using proceeds from fund balance³

For 2021, the budget anticipates using approximately \$125,800 from fund balance reserves. The City does qualify for an estimated distribution of \$140,000 in 2021⁴ from the American Rescue Plan Act. The ability to use that funding to make up for revenue deficits is based on a formula that will be calculated using final numbers from the 2020 audit. However, the Council has already approved opening of the beach and lake for an 8-week period that was not funded in the 2021 budget and playgrounds were also opened in March that resulted in unbudgeted costs. There have also been increases in the City's liability and property insurance beyond what was estimated for the 2021 budget and the City has an unbudgeted liability for unemployment reimbursement for payments made to furloughed staff in 2020.

If the millage rate remains at 19.909 mills, it is estimated that there will be approximately \$80,000 in additional property tax revenue in 2021 compared to 2020. There are many unmet needs with the City of Pine Lake for maintenance of facilities such as the tennis court and the gazebo, there are stormwater infrastructure needs that exceed what is available in the stormwater utility fund, there are needed technology upgrades and equipment that needs to be replaced. In addition, there are needs for staff training and development and upgrades to salary rates to meet living wage standards and to meet market standards. There are also community improvements such as signage, environmental projects and support for the arts and environmental enhancement projects that are either minimally funded or not funded at all.

³ The City will add \$23,973 to fund balance from the 2020 General Fund Budget.

⁴ The total distribution to the City of Pine Lake is estimated to be \$281,571 to be paid in two installments of \$140,786 in 2021 and \$140,786 in 2022.



City of Pine Lake 2021 Millage Rate

PUBLIC HEARING

JUNE 22, 2021

2021 Digest Reevaluation

PINE LAKE TANGIBLE REAL AND PERSONAL PROPERTY VALUE CHANGES 2021

AS OF 05/25/2021

TAX DISTRICT	ROLL	2020 7/28/2020	2021 5/25/2021	CHANGE IN DIGEST	VARIANCE 5/25/2021	GROWTH 5/25/2021	REVALUATION 5/25/2021
PINE LAKE (74)	RE	\$27,862,038	\$31,938,672	\$4,076,634	14.63%	\$343,920	\$3,732,714
	PP	\$365,176	\$377,675	\$12,499	3.42%	\$0	\$12,499
	MH	\$0	\$0	\$0		\$0	\$0
					8.40%		91.60%

Millage Rollback Rate

CALCULATION OF ROLLBACK RATE

DESCRIPTION	AMOUNT	FORMULA
2020 Net Digest	27,783,981	
Reassessment of Existing Real Property	3,732,714	
Changes to Taxable Digest - Growth	308,058	
2021 Net Digest	31,824,753	
2020 Millage Rate	19.909	
Millage Equivalent of Reassessed Value Added	2.335	
Rollback Millage Rate for 2021	17.574	

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2020 Proposed Millage Rate for this Taxing Jurisdiction exceeds	Rollback Millage Rate	17.574
Rollback Millage Rate computed above, this section will automatically	2021 Millage Rate	19.909
calculate the amount of increase in property taxes that is part of the	Percentage Tax Increase	13.29%
notice required in O.C.G.A. § 48-5-32.1(c) (2)		

Five Year History

CURRENT 2021 TAX DIGEST WITH 5 YEAR HISTORY

	2015	2016	2017	2018	2019	2020	2021
Property Digest	19,816,961	20,916,731	21,786,819	24,721,387	25,697,013	27,783,981	31,824,753
Millage	21.402	20.381	22.200	22.200	21.530	19.909	19.909
Total Property Taxes	\$424,123	\$426,304	\$484,103	\$548,815	\$553,257	\$553,151	\$633,599
Net Taxes \$ Increase	\$19,634	\$2,181	\$57,799	\$64,712	\$4,442	\$4,336	\$80,342
Net Taxes % Increase	4.65%	0.51%	13.56%	13.37%	0.81%	0.79%	14.52%

Considerations

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- ▶* Budgeted to use approximately \$125,800 of fund balance this year.
- ▶* Opening of Beach and Lake estimated at \$12,500.
- ▶* Property & Liability Insurance costs exceed budget by \$2,560.
- ▶* Reimbursable Unemployment unbudgeted costs of \$1,500.
- ▶* Gasoline price increases will impact budget.
- ▶* Funding for repairs and maintenance to dam and wetlands.
- ▶* Unbudgeted capital costs for stabilizing and renovating Gazebo.
- ▶* Unbudgeted capital costs for maintenance and repair of tennis court.
- ▶* Potential staff compensation increases to achieve a living wage standard.



Memo

From: Peggy Merriss, Acting City Administrator

A handwritten signature in black ink that reads "Peggy Merriss".

Date: June 23, 2021

Re: Tree Removal Proposals

The purpose of this memorandum is to recommend approval of the proposal from AKA Tree Removal Service LLC in the amount of \$5,500 to remove three hazardous trees located at 4631 Lakeshore Drive (dead Pine); Western Wetlands at 661 Oak Hill Circle (White Oak); and, Western Wetlands at 550 Oak Hill Circle (Dead Pine).

Funds are available in the 2021 budget to cover the cost.



AKA Tree Service LLC
 4104 W White Rd.
 Oakwood, GA 30566

Proposal #4401
 Created: 06/07/2021
 From: Pierce

Proposal For

City of Pine Lake
 462 Clubhouse Drive
 Pine Lake, GA 30072

main: 404-999-4901
 mobile: 4040-308-5631
 Raoulmartinez@pinelakega.net

Location

463 Clubhouse Dr
 Pine Lake, GA 30072

Terms

Due upon completion

463 Clubhouse Dr 30072

ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
1) Tree Removal Remove to ground level White Oak across from 661 Oak Hill Cir-crane to be used. Remove dead Pine by the lake. Remove dead Pine near trail by 550 Oak Hill cir. Clean up and removal of all related debris. Cut stumps low and flat.	1	\$ 5,500.00	\$ 5,500.00

All work will be completed in accordance with these plans unless subsequent changes are agreed upon in writing. Balances not paid by the due date are subject to late fees.

SUBTOTAL	\$ 5,500.00
SALES TAX	\$ 0.00
TOTAL	\$ 5,500.00

Signature

x

Date:

Please sign here to accept the terms and conditions

Sales Reps

Pierce
 Office: 404-713-4305
 Mobile: 404-384-2378
 nathan@akatreeservice.com

Estimate #47584



Billing Address

City of Pine Lake(Raoul
Martinez)
4580 Lakeshore Drive
Pine Lake GA 30072 United
States
Raoulmartinez@pinelakega...
+1 404 308 5631

Service Address

City of Pine Lake(Raoul
Martinez)
4580 Lakeshore Drive
Pine Lake GA 30072 United
States
Raoulmartinez@pinelakega...
+1 404 308 5631

Send Payment To

Gunnison Tree Services
4960 Plant Atkinson Rd
Atlanta GA 30339
4043863333
estimates@gunnisonstree.com

Estimate Date	06/08/21
Sent On	06/10/21
Total	\$6,450.00
Payments	\$0.00
Balance	\$6,450.00

Charges

Item	Description	Unit Cost	Tax	Quantity	Line Total
CTR - Commercial - Tree Removal	Tree(s): - 4580 lakeshore dr: Dead 16" pine in park - 61 oak hill circle: 42" white oak in wetland area DEAD, pole for habitat possible Crane from road - Walking trail end of oak hill circle, 550 oak hill circle: 28" pine - DEAD Remove the tree and cut stump close to grade. Tree removal operations prioritize minimizing impact to the surrounding landscape and gardens. Resulting debris and wood will be removed from the site unless otherwise specified. Larger debris are often removed by a separate truck, approximately with 24-72 hours from service date. Stump grinding not included unless specified in a separate line item. ***Please note that in some municipalities, a Tree Removal Permit is required. Gunnison Tree Services will advise on securing a removal permit when needed.	\$6,450.0000	x	1.0	\$6,450.00
Subtotal					\$6,450.00
Tax					\$0.00
Total					\$6,450.00

Notes

Gunnison Tree Services is fully Licensed and Insured - COI available upon request

Terms

****Stump grinding not included in your proposal unless otherwise specified. Stump grind shavings remain on site unless otherwise specified in agreement

****Tree removal and trimming debris will be removed from site, unless otherwise stated within your agreement. Please allow our team 24-72 hours approximately to remove any debris too large to chip on site the date of your scheduled work. These debris will be picked up separately by our Grapple truck.

***Please keep in mind the nature of our work is extremely weather dependent, and scheduled dates are not guaranteed.

** please view our Frequently asked questions <https://view.monday.com/727126839-9886b8995ffaa08fdf44e0e517b21e8a>

Terms and Conditions

Payment: The total amount is due at completion of job. A service charge of 10% is added to any residential invoice balance after 30 days after billing. Commercial invoices acquire a service charge of 10% after 60 days of billing.

ESTIMATE

**Service Address**

4580 Lakeshore Dr
Pine Lake, Ga 30072

Bill To

Pine Lake
P.O Box 1325
Pine Lake, Ga 30072
(404) 308-5631

North Star Tree Service

850 River Rush Drive
Sugar Hill, Ga 30518
Phone: (404) 545-2117
Email: laxwillsch@gmail.com

Estimate #	003694
Date	06/07/2021
Business / Tax #	6789829856

Description	Total
Remove 3 dead trees	\$6,500.00
<p>Crane will be used on large oak. Very technical removal where we must lift debris out to avoid any damage to walking trail. Ok to leave trunk 20 feet tall or so as a nature preserve. Remove dead pine near park. Remove large dead pine from walking trail. Must be climbed and limited access so crane can not be used. All debris hauled away. The city will take a load of chips.</p>	

Subtotal	\$6,500.00
Total	\$6,500.00

For questions regarding scheduling please contact scheduling@northstartreeservice.com or call our office at 6789829856