

**BOARD OF COUNTY COMMISSIONERS
 JASPER COUNTY, GEORGIA
 CALLED MEETING AGENDA
 ****SMALL COURTROOM SECOND FLOOR****
 MONTICELLO, GEORGIA**

December 20, 2021

6:00 p.m.

***** The meeting will be live streamed Via Facebook on the Jasper County Georgia Facebook Page.**

*****See Revised Continued Precautions in Response to Covid-19 at bottom of Page 2.**

***** Citizen Access will be available with limited Seating. *****

I. Call to Order (6:00 p.m.)				
NAME	PRESENT	ABSENT	LATE	ARRIVED
DISTRICT 1 – SHEILA G. JONES	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 2 – BRUCE HENRY, CHAIR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 3 – DON JERNIGAN	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 4 – GERALD STUNKEL – VICE-CHAIR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 5 - STEVEN LEDFORD	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

II. Pledge of Allegiance –

III. Invocation – District 4

IV. Approval of Agenda

V. Consent Agenda –

VI. Public Hearing

Public Hearings are conducted to allow public comments on specific advertised issues such as rezoning, ordinances, policy development and other legislative actions to be considered by the County Commissioners. Following the public hearing, the Board of Commissioners will take action on each item presented below.

VII. Presentations/Delegations

Presentation/Delegations allows scheduled speakers to address the Commission for not more than ten (10) minutes on specific topics or for recognition of citizens, county employees or other events by the Commissioners.

VIII. Citizens Comments

The Citizens Comments section of the Agenda allows citizens who sign up to address the Commission for not more than three (3) minutes on specific topics. The County Attorney will keep time. Please be courteous of the 3 minute time limit. Comments noted from citizens via the Jasper County FB Page.

IX. County Commissioner Items

X. Regular Agenda

Business Items:

1. Moratorium on Accepting Subdivision Preliminary Plats
2. Redistricting Map Approval

3. Homestead Valuation Freeze
4. Employee Retirement Plan Review
5. Schedule Work Sessions and Called Meetings as Needed

XI. County Attorney Items

XII. County Manager Update

XIII. Executive Session

Consultation with County attorney to discuss pending or potential litigation as provided by O.C.G.A. §50-14-2(1); Discussion of the future acquisition of real estate as provided by O.C.G.A. §50-14-3(4); and discussion on employment, compensation, or periodic evaluation of county employees as provided in O.C.G.A. § 50-14-3(6)

TO BE HELD

XIV. Adjournment

******Details for Meeting Attendance******

- **All persons will be temperature checked at the door.**
- **Temperature readings of 100.4 or higher will not be allowed to enter the building.**
 - **Masks will be provided and recommended to be worn, but not required.**
 - **Seating will be Limited.**

Agenda Request – Jasper County BOC

Department: Planning and Zoning

Date: December 20, 2021

Subject: Moratorium on Accepting Subdivision Preliminary Plats

Summary:

Work Sessions to be Scheduled to Review Jasper County Code of Ordinances and Modify as Needed

Ordinances to be Reviewed Include:

Subdivision Development Standards and Regulations

Conservation Subdivision Ordinances

Zoning Development Standards

Background:

BOC to consider a moratorium on accepting subdivision preliminary plats until the subdivision ordinances are reviewed and amended as needed.

Cost:

Recommended Motion:

Board Discretion

Agenda Request – Jasper County BOC

Department: Board of Commissioners

Date: December 20, 2021

Subject: Redistricting Map Approval

Summary:

Total Population by Current (2010) Districts per 2020 Census

District 1	2505
District 2	2764
District 3	3117
District 4	3038
District 5	<u>3164</u>
Total Population	14,588

Average per 5 Districts 2918

Goal to Equalize 2020 Census Population by District

District 1	$2505 + 413 = 2918$
District 2	$2764 + 154 = 2918$
District 3	$3117 - 199 = 2918$
District 4	$3038 - 120 = 2918$
District 5	$3164 - 246 = 2918$

The NEGRC has developed four versions for BOC and BOE consideration.

Background:

The Jasper County BOC contracted with the NEGRC to assist in developing new redistricting maps.

Cost:

Motion Notes:

Motion needs to specify the approved version and direct Staff to send the approved version to the Georgia Legislative & Congressional Reapportionment Office for certification.

Recommended Motion:

Board Discretion

Agenda Request – Jasper County BOC

Department: Assessors

Date: 12-20-21

Subject: Homestead Valuation Freeze

Summary: Discussion of Homestead Valuation Freeze, review proposed legislation

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Agenda Request – Jasper County BOC

Department: Board of Commissioners

Date: December 20, 2021

Subject: Employee Retirement Plan Review

Summary:

David Bell, ACCG Regional Client Manager, will review Jasper County's employee retirement plan.

Current Defined Benefit Plan
457(b) Plan

Cost Study Using a 2.5% Benefit Multiplier

Other options for BOC consideration

Background:

Cost:

Recommended Motion:
Board Discretion



Jasper County Defined Benefit Plan

When can I become a participant in the Plan?

Full time employees, county commissioners, and any other elected official to the extent provided in the Plan become participants on the January 1 following two (2) years of service. The mandatory contribution is 3% of annual compensation.

When can I retire?

As a participant in the Plan, you will have a vested benefit after 4 years of Vesting Service. If you terminate with less than 4 years of Vesting Service, you will receive a refund of your contributions. Your Normal Retirement Date is the date on which you are eligible to retire and receive your full benefit as provided by the Plan. This is the later of age 65 or 5 years of Vesting Service.

How much will I receive if I retire on or after my normal retirement date?

The following benefit formula is used to calculate the monthly benefit payable at your Normal Retirement Date:

0.50% of Final Average Compensation up to \$10,000	
1.00% of Final Average Compensation above \$10,000	
Plus \$50	
The total is multiplied by years of Credited Service	
Example: \$25,000 annualized Average Monthly Compensation and 15 Years of Service	
.005 multiplied by the first \$10,000	\$ 50
.010 multiplied by \$15,000 (amt. over \$10,000)	\$150
Plus a flat dollar amount of \$50	<u>\$ 50</u>
Total	\$250
Multiplied by 15 years of Credited Service	$\$250 \times 15 = \$3,750$ annual benefit or \$312.50 per month

Annualized Average Monthly Compensation - The average of your compensation received during the 60 highest paid consecutive months out of the most recent 120 consecutive months prior to termination of employment with the County.

Years of Credited Service - Calendar years and complete months of service, as determined by the County, used to calculate your benefit.

Is there an early retirement option?

You are eligible to retire as early as age 60 provided you have at least 10 years of Vesting Service at the time of termination of employment from the County. This benefit will be actuarially reduced because you will receive the benefit over a longer period of time. The reduction factors range from approximately 10% for 1 year early retirement to approximately 40% for 5 years early retirement.

Example: Monthly benefit of \$312.50 payable at normal retirement	
1 year early - the benefit is approximately \$281 per month (10% reduction)	
3 years early - the benefit is approximately \$229 per month (26.7% reduction)	
5 years early - the benefit is approximately \$187 per month (40% reduction)	

Jasper County

When can I become a participant in the Plan?

Full time employees, county commissioners, and any other elected official to the extent provided in the Plan become participants on the January 1 following two (2) years of service. The mandatory contribution is 3% of annual compensation.

When am I vested and when can I retire?

As a participant in the Plan, you will have a vested benefit after 4 years of Vesting Service. If you terminate with less than 4 years of Vesting Service, you will receive a refund of your contributions. Your Normal Retirement Date is the date on which you are eligible to retire and receive your full benefit as provided by the Plan. This is the later of age 65 or 5 years of Vesting Service.

How much will I receive if I retire on or after my normal retirement date?

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Plus a flat dollar amount of \$50	\$ 50
Total	\$250
Multiplied by 15 years of Credited Service: $250 \times 15 = \$3,750$ annual benefit or \$312.50 per month.	

Final Average Monthly Compensation - The average of your compensation received during the 60 highest paid months of the most recent 120 consecutive months or its termination of employment with the County.

Years of Credited Service - Credited years and consecutive months of service as determined by the County used to calculate your benefit.

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Example: Monthly benefit of \$312.50 payable at normal retirement

1 year early - the benefit is approximately \$281 per month (10% reduction)
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 5 years early - the benefit is approximately \$187 per month (40% reduction)

If I become disabled, are there any disability benefits from the Plan?

Prior to applying for disability from the Plan, you must receive the Social Security Disability Award Letter ("Award Letter"), which declares you totally and permanently disabled. You may be eligible to receive a disability benefit from the Plan if, on the date specified in the "Award Letter," you are an active employee and have at least ten (10) years of Vesting Service with the County. The Plan Administrator may require you to submit evidence of continued eligibility for disability person at any time.

If you qualify for a disability, your first check is payable the later of age 50 or the effective date of the first Social Security Disability monthly benefit.

Your disability benefit is calculated the same way as your retirement benefit. When you reach your Normal Retirement Date, your disability benefit from the Plan will terminate, and you will start receiving your retirement benefit.

When I die, are there any benefits for my beneficiaries?

Yes, most, but not all, Plan participants will be able to provide some level of benefits for their beneficiaries.

It is very important to keep your beneficiary designation up-to-date. Please contact the County when you need to change your beneficiary.

For Active Participants

If you die while still employed by the County, in most cases there is a death benefit equal to 75 times your monthly pension benefit projected to your Normal Retirement Date.

For Terminated Participants

If you completed at least 4 years of Vesting Service when you terminate employment from the County, and die prior to receiving your retirement benefit from the Plan, your beneficiary will receive a lump sum distribution equal to 50 times your monthly benefit. Maximum benefit is \$50,000.

For Disabled Participants

If you are receiving a disability benefit from the Plan, and die prior to your Normal Retirement Date, your beneficiary will receive a lump sum distribution equal to 50 times your monthly benefit. Maximum benefit is \$50,000.

Questions Contact: 618.036.41
www.clerks@jaspercountyga.gov

Jasper County Proposed Benefit Plan

Summary of Estimated Plan Costs

	2.5% multiplier (all years of service) UER for current actives (age + svc=75, Min age 55) Vesting 10 yos Increase EE contributions to 5%	2.5% multiplier (future service only) UER for current actives (age + svc=75, Min age 55) Vesting 10 yos Increase EE contributions to 5%
1 Estimated increase in Actuarial Accrued Liability as of 1/1/2021	\$ 3,968,000	\$ 1,831,300
2 Estimated Amortization of Plan Changes as a Level Percentage of Future Compensation (20 year amortization period)	263,300	121,500
3 Estimated increase in Normal Cost Due to Plan Change for 2021	236,000	133,600
4 Estimated increase in Term Cost for 2021	6,900	3,600
5 Covered Payroll for 2020	\$ 3,339,000	\$ 3,339,000

Required Contributions

6 Estimated 2021 Required Employer Contribution Prior to Proposed Plan Change	\$ 173,400	\$ 173,400
Estimated Employee Contribution Prior to Proposed Plan Change (3% of pay)	100,200	100,200
Estimated 2021 Required Contribution Prior to Proposed Plan Change	273,600	273,600
- Employer contribution as a percent of payroll	5.2%	5.2%
7 Estimated 2021 Required Employer Contribution After Proposed Plan Change	\$ 812,800	\$ 365,300
Estimated Employee Contribution After Proposed Plan Change (5% of pay)	167,000	167,000
Estimated 2021 Required Contribution After Proposed Plan Change	779,800	532,300
- Employer contribution as a percent of payroll	18.4%	10.9%

Recommended Contributions

8 Estimated 2021 Recommended Employer Contribution Prior to Proposed Plan Change	\$ 195,700	\$ 195,700
Estimated Employee Contribution Prior to Proposed Plan Change (3% of pay)	100,200	100,200
Estimated 2021 Recommended Contribution Prior to Proposed Plan Change	\$ 295,900	\$ 295,900
- Employer contribution as a percent of payroll	5.9%	5.9%
9 Estimated 2021 Recommended Employer Contribution After Proposed Plan Change	\$ 654,300	\$ 394,600
Estimated Employee Contribution After Proposed Plan Change (5% of pay)	167,000	167,000
Estimated 2021 Recommended Contribution After Proposed Plan Change	\$ 821,300	\$ 561,600
- Employer contribution as a percent of payroll	19.6%	11.8%

Note: 1) The results shown above are based on data provided by Jasper County for the 1/1/2021 funding valuation.
 2) Required and Recommended Contributions based on changes that were implemented in the 2021 valuation report.
 3) If the proposed plan amendment is adopted, the full increase in the actuarial accrued liability will be recognized in the GASB 68 annual pension expense.

**Jasper County
Defined Benefit Pension Plan**

Proposed Actuarial Assumptions

Annual Investment Return	7.00%																													
Future Salary Increases	4.50% per year with an age based scale as follows:																													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Age</th> <th style="text-align: center;">Salary Increase</th> </tr> </thead> <tbody> <tr> <td>Under 30</td> <td>4.5% rate plus 1.00%</td> </tr> <tr> <td>30 - 39</td> <td>4.5% rate plus 0.50%</td> </tr> <tr> <td>40 - 49</td> <td>4.5% rate less 0.50%</td> </tr> <tr> <td>50 or more</td> <td>4.5% rate less 1.00%</td> </tr> </tbody> </table>	Age	Salary Increase	Under 30	4.5% rate plus 1.00%	30 - 39	4.5% rate plus 0.50%	40 - 49	4.5% rate less 0.50%	50 or more	4.5% rate less 1.00%																			
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Mortality	Pub-2010 Amount Weighted Mortality Table with 50% General Employees and 50% Public Safety Employees.																													
Termination	Vaughn Select and Ultimate Table. Sample rates as follows:																													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="text-align: center;">Age</th> <th colspan="4" style="text-align: center;">Years of Employment</th> </tr> <tr> <th style="text-align: center;">1</th> <th style="text-align: center;">2</th> <th style="text-align: center;">3</th> <th style="text-align: center;">4 or more</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">25</td> <td style="text-align: center;">27.8%</td> <td style="text-align: center;">22.5%</td> <td style="text-align: center;">18.5%</td> <td style="text-align: center;">13.6%</td> </tr> <tr> <td style="text-align: center;">35</td> <td style="text-align: center;">23.8%</td> <td style="text-align: center;">17.8%</td> <td style="text-align: center;">13.8%</td> <td style="text-align: center;">7.9%</td> </tr> <tr> <td style="text-align: center;">45</td> <td style="text-align: center;">19.8%</td> <td style="text-align: center;">14.1%</td> <td style="text-align: center;">10.1%</td> <td style="text-align: center;">5.5%</td> </tr> <tr> <td style="text-align: center;">55</td> <td style="text-align: center;">0.0%</td> <td style="text-align: center;">0.0%</td> <td style="text-align: center;">0.0%</td> <td style="text-align: center;">0.0%</td> </tr> </tbody> </table>	Age	Years of Employment				1	2	3	4 or more	25	27.8%	22.5%	18.5%	13.6%	35	23.8%	17.8%	13.8%	7.9%	45	19.8%	14.1%	10.1%	5.5%	55	0.0%	0.0%	0.0%	0.0%
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Retirement Rates	<table border="0" style="width: 100%;"> <thead> <tr> <th style="width: 40%;"></th> <th style="text-align: center;"><u>If Eligible for</u></th> <th style="text-align: center;"><u>All Others</u></th> </tr> <tr> <th></th> <th style="text-align: center;"><u>Unreduced</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>ages 55 to 60</td> <td style="text-align: center;">20%</td> <td style="text-align: center;">10%</td> </tr> <tr> <td>ages 61 to 64</td> <td style="text-align: center;">20%</td> <td style="text-align: center;">20%</td> </tr> <tr> <td>ages 65 to 69</td> <td style="text-align: center;">30%</td> <td style="text-align: center;">30%</td> </tr> <tr> <td>age 70</td> <td style="text-align: center;">100%</td> <td style="text-align: center;">100%</td> </tr> </tbody> </table>		<u>If Eligible for</u>	<u>All Others</u>		<u>Unreduced</u>		ages 55 to 60	20%	10%	ages 61 to 64	20%	20%	ages 65 to 69	30%	30%	age 70	100%	100%											
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Actuarial Cost Method	Entry Age Normal: A method under which the actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis over the service of the individual between entry age and assumed exit ages(s).																													
Cost of Living Adjustment	None																													

Agenda Request – Jasper County BOC

Department: Board of Commissioners

Date: December 20, 2021

Subject: Schedule Work Sessions and Called Meetings as Needed

Summary:

Schedule Work Sessions and Called Meetings as Needed.

Background:

Cost:

Recommended Motion:

Board Discretion