

**CITY OF SUGAR HILL  
CITY COUNCIL SPECIAL CALLED MEETING MINUTES  
THURSDAY, DECEMBER 28, 2023  
CITY HALL COUNCIL CHAMBERS, 12:00 P.M.  
5039 WEST BROAD STREET  
SUGAR HILL, GA 30518**

Mayor Hembree called the meeting to order. Present were Mayor Brandon Hembree, Mayor Pro Tem Alvin Hicks, Council Members Taylor Anderson, Marc Cohen and Jenn Thatcher. Also present were City Manager Paul Radford, City Clerk Jane Whittington and City Attorney Frank Hartley. Assistant City Manager Troy Besseche was not present.

**2022 Budget Amendment** – Paul Radford, City Manager explained that the budget amendment is for the year 2022. The Public Safety Department sold four vehicles and replaced them in 2022. The revenue was reflected in the General Administration budget. Also in 2022, the U.S. Treasury SLFRF Compliance Supplement to the Final Ruling allowed a standard allowance of up to \$10 million to be transferred to general operations as revenue loss. The budget impact would be to amend the General Fund Administration Department Budget to reduce it by \$235,000 and increase the Public Safety Department Budget by \$235,000. Also amend the General Fund and ARPA fund to reflect the decision to move ARPA funds to General Operating \$8,905,265. Staff recommends approval of the budget amendment. Council Member Hicks motioned to approve the proposed budget amendment for 2022 as presented by the City Manager. Council Member Cohen seconded the motion. Approved 4-0.

**Presentation and Acceptance 2022 Financial Statements & Audit** – the City Manager thanked staff for their work on preparing documents for the 2022 Audit. He explained that the city obtained an unqualified audit and the importance of receiving this. The audit is normally due by June 30<sup>th</sup> each year but the city requested an extension for the 2022 Audit. The reasons for the extension are easily explained. The auditing firm handles multiple clients in the specialized field of governmental accounting. They have been going through a peer review. The new rules of Governmental Accounting Standards GASB also required a new way in which the leases are handled, including all leases down to the copier lease. All cities in Georgia are going through this transition. All of those items were worked through and the city is looking at new software to assist with reporting and ease in preparing what is required today.

The auditor Wayne Tuck, Walker Pierce & Tuck, stated that the City requested an extension and was granted one until December 30, 2023. The City received an unqualified opinion which is the gold standard for audits. He encouraged the Mayor and Council to read over the financials including the notes.

Mayor Hembree thanked the management and staff for the continued unqualified audit. Council Member Anderson asked Mr. Tuck how many cities obtain the unqualified status and Mr. Tuck responded that it is a high percentage. Council Member Anderson reviewed prior special called meetings of the Council that were held in December and their agenda topics.

Council Member Anderson motioned to accept and adopt the 2022 Audit of Financial Statements and to transmit it to the Department of Audits and other required postings. Council Member Thatcher seconded the motion. Approved 4-0.

**Executive Session, Legal, Real Estate, Personnel** – there was no Executive Session held.

**Public Action Taken Out of Executive Session**

**Adjournment** – Council Member Anderson motioned to adjourn. Council Member Cohen seconded the motion. Approved 4-0.

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Brandon Hembree, Mayor

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Jane Whittington, City Clerk