

City of Norcross

*65 Lawrenceville Street
Norcross, GA 30071*



Meeting Agenda

Monday, July 10, 2023

6:30 PM

Council Chambers

Mayor and Council

Mayor Craig Newton

Mayor Pro Tem Bruce Gaynor

Councilmember Andrew Hixson

Councilmember Josh Bare

Councilmember Matt Myers

Councilmember Dr. Arlene Beckles

- A. **Call to Order by Mayor Craig Newton**
PLEASE TURN OFF ALL CELL PHONES AND ELECTRONIC DEVICES
- B. **Invocation**
- C. **Pledge of Allegiance to the Flag of the United States of America**
- D. **Roll Call (recorded)**
- E. **Presentation of previous meetings minutes for acceptance**
[23-6769](#) **Approval of Previous Meeting Minutes**
[Mayor and Council - Regular Meeting - Jun 5, 2023, 6:30 PM](#)
[Special Called Meeting - Executive Session - Jun 20, 2023, 4:00 PM](#)
[Policy Work Session - Policy Work Session - Jun 20, 2023, 6:30 PM](#)
- F. **Set agenda as presented for scheduled meeting.**
 - 1. [23-6767](#) **Acceptance of the Agenda**
- G. **Ceremonial Presentations, Recognitions, and Swearing in Ceremonies**
- H. **Floor Open to Citizens Desiring to Address the Governing Authority**
 - a. **Comments by Citizens**
 - b. **Comments by Council**
 - c. **Comments by City Manager**
- PH. **Public Hearings**
 - PH. [23-6733](#) **RZ2023-002 - 510 & 520 West Peachtree Street**
A request to rezone the property located at 510 & 520 West Peachtree Street, from R-75 (Single-family Residence) to R-TH (Townhouse Residence) for the construction of four single family detached residential units for the construction of 4 single-family homes.
[Agenda Report - RZ2023-002 510 & 520 West Peachtree Street](#)
[Staff Report - RZ2023-002 Packet](#)
 - PH. [23-6754](#) **Text2023-001: Event Halls**
A recommendation to consider the attached changes to sections of the Unified Development Ordinance (UDO).
[Agenda Report - Text2023-001: Event Halls](#)
[Proposed Ordinance Changes](#)
[Ordinance UDO Event Halls](#)

PH. [23-6770](#) **Public Hearing on the Proposed Millage Rate**

[5 Year History GP-351756](#)

[Tax Increase GP-351757](#)

PH. [23-6760](#) **Budget Discussion**

Receive a report on the budget process and Capital Improvement Program (CIP).

[Agenda Report - FY 24 Budget](#)

[Budget Message FY 24](#)

[Summary Schedules from the City's OpenGov Portal](#)

[Preliminary FY 24 Capital Project Listing](#)

J. Reports of the Mayor and Councilmembers

a. General Announcements

JULY CALENDAR OF EVENTS

Farm Fresh Days

Wednesday, July 12 | 4:00 - 7:00 p.m. | Thrasher Park

Coffee With Council

Saturday, July 15 | 8:00 a.m. | 45 South Cafe

Jazz in the Alley: Lavahi & Saxophonist Richard Shaw

Saturday, July 15 | 7:30 - 9:30 p.m. | Betty Mauldin Park

Policy Work Session

Monday, July 17 | 6:30 p.m. | City Hall 2nd Floor Conference Room

Farm Fresh Days

Wednesday, July 19 | 4:00 - 7:00 p.m. | Thrasher Park

Summer Concert Series: Canelita Sabrosa

Friday, July 21 | 7:30 - 9:30 p.m. | Thrasher Park

Movie Monday: Lyle, Lyle Crocodile

Monday, July 24 | 1:30 & 6:30 p.m. | Cultural Arts & Community Center

Farm Fresh Days

Wednesday, July 26 | 4:00 - 7:00 p.m. | Thrasher Park

Coming Up In August:

Farm Fresh Days

Wednesday, August 2 | 4:00 - 7:00 p.m. | Thrasher Park

Summer Concert Series: The New Royals

Friday, August 4 | 7:30 - 9:30 p.m. | Thrasher Park

K. Board Appointments[23-6768](#)**Board Appointment - Discovery Garden Park Board**

The following candidates satisfied all the requirements to be considered for reappointment to the Discovery Garden Park Board, which currently has (5) vacancies:

Nona Johnson

Kathryn Mallard

Sharon Cauthen

L. Consent Agenda

1. [23-6765](#)

South Peachtree Street Parking Bid Award

A recommendation to award the winning contractor Sol Construction the bid for the South Peachtree Street parking project and appropriate \$300,000 from the 2023 SPLOST Transportation project fund to complete the project.

[Agenda Report - South Peachtree Street Parking Bid Award](#)

[The Contractor Bid Tabulation](#)

[Cost Estimate_June 2023](#)

2. [23-6759](#)

Request to Amend Code Section 202-2(D) Supplemental Use Standards

A request to consider an amendment to Code Sec. 202-2(d), with an adjustment to the number of chickens allowed, determined by land lot size.

[Agenda Report - Request to amend Code Sec. 202-2\(d\) Supplemental use Standards](#)

[Code Sec. 202-2\(d\) Supplemental Use Standards](#)

3. [23-6742](#)

City of Tucker Franchise Agreement

A recommendation to approve the execution of a franchise agreement between the City of Norcross and the City of Tucker.

[Agenda Report City of Tucker Franchise Agreement](#)

[Franchise Agreement City of Norcross 07.12.2021](#)

4. [23-6761](#)

Auditor's Award

Authorize the City Manager to enter into a letter of engagement or similar agreement with Mauldin & Jenkins CPAs (M&J) for the performance of annual city audits.

[Agenda Report - Award of Auditing Services Agreement](#)

[M&J Cost Proposal](#)

[M&J Technical Proposal](#)

5. [23-6762](#) **RFP for Project Manager (Public Safety Building)**
A recommendation to award the winning firm Turner & Townsend the contracts for Project Manager services.

[Agenda Report - Project Manager](#)

[Project Manager RFP - Turner and Townsend Proposal](#)

[Contractual Agreement - PM Services](#)
6. [23-6763](#) **Event Halls and Caterers Defined and Alcoholic Beverages Ordinance Revisions**
A recommendation to approve staff and legal recommended revisions to City of Norcross Ordinance Chapter 4, Articles I & II, Alcoholic Beverages.

[Agenda Report - Event Halls and Caterers Defined and Alcoholic Beverages Ordinance Revisions](#)

[Event Hall Alcohol Ordinance - Articles I & II Chapter 4](#)
7. [23-6764](#) **Contract with Waste Management for Residential and Commercial Solid Waste, Recycling, Yard Waste and Bulk Items Collection and Disposal Services Award**
A recommendation to Approve a Sixth Amendment to the exclusive contract with Waste Management for Solid Waste, Recycling, Yard Waste, and Bulk items collection and Disposal Services. The Sixth Amendment extends the term for an additional five years through August 31st, 2028, and adjusts Contractor's compensation effective September 1st, 2023.

[Agenda Report - Solid Waste Award](#)

[A1\) Sixth Amendment](#)

[A2\) Initial Contract dated 9/1/2004 \(With Advanced Disposal\)](#)

[A3\) First Amendment dated 7/6/2009](#)

[A4\) Second Amendment dated 8/1/2011](#)

[A5\) Third Amendment dated 6/5/2017](#)

[A6\) Fourth Amendment dated 4/2/2018](#)

[A7\) Fifth Amendment dated 6/6/2022](#)
- M. **Items for Discussion**
- N. **Adjourn in memory of**
- O. **Adjourn to Executive Session for Personnel, Real Estate or Legal**
- P. **Signed by**_____ **Mayor Craig Newton**
- Q. **Attest:**_____ **Monique Philip, City Clerk**



MAYOR **CRAIG NEWTON** · MAYOR PRO TEM **BRUCE GAYNOR** · COUNCILMEMBER **ANDREW HIXSON** · COUNCILMEMBER **JOSH BARE**
COUNCILMEMBER **MATT MYERS** · COUNCILMEMBER **ARLENE BECKLES** · CITY MANAGER **ERIC JOHNSON** · CITY CLERK **MONIQUE PHILIP**

City of Norcross

Legislation Details (With Details)

File #:	23-6769	Version:	
Type #:	Agenda Item	Status:	Agenda Ready
On Agenda:	7/10/2023 6:30 PM	In Control:	Mayor and Council
Title:	Approval of Previous Meeting Minutes		

Sponsors:

Code Sections:

Title
Approval of Previous Meeting Minutes

Motion
A motion to Approve the June 5th Regular Council Meeting Minutes and Executive Session, the June 20th Special Called Meeting, Policy Work Session and Executive Session.

City of Norcross

65 Lawrenceville Street
Norcross, GA 30071



Meeting Minutes

Monday, June 5, 2023

6:30 PM

Council Chambers

Mayor and Council

Mayor Craig Newton

Mayor Pro Tem Bruce Gaynor

Councilmember Andrew Hixson

Councilmember Josh Bare

Councilmember Matt Myers

Councilmember Dr. Arlene Beckles

Minutes Acceptance: Minutes of Jun 5, 2023 6:30 PM (Presentation of previous meetings minutes for acceptance)

- A. Call to Order by Mayor Craig Newton
- B. Invocation
- C. Pledge of Allegiance to the Flag of the United States of America
- D. Roll Call (recorded)

Attendee Name	Title	Status	Arrived
Craig Newton	Mayor	Present	
Bruce Gaynor	Mayor Pro Tem	Present	
Andrew Hixson	Councilmember	Present	
Josh Bare	Councilmember	Present	
Matt Myers	Councilmember	Present	
Arlene Beckles	Councilmember	Present	

Regular Meeting was called to order at 6:31 PM by Mayor Craig Newton

- E. Presentation of previous meetings minutes for acceptance

23-6750: Approval of Previous Meeting Minutes

Motion

A motion to Approve the May 1st Regular Council Meeting Minutes and Executive Session, the May 3rd Special Called Meeting, and the May 15th Policy Work Session and Executive Session.

Mayor and Council - Regular Meeting - May 1, 2023, 6:30 PM

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Andrew Hixson, Councilmember
SECONDER:	Arlene Beckles, Councilmember
AYES:	Gaynor, Hixson, Bare, Myers, Beckles

Special Called Meeting - Special Meeting - May 3, 2023, 6:30 PM

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Andrew Hixson, Councilmember
SECONDER:	Arlene Beckles, Councilmember
AYES:	Gaynor, Hixson, Bare, Myers, Beckles

Policy Work Session - Policy Work Session - May 15, 2023, 6:30 PM

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Andrew Hixson, Councilmember
SECONDER:	Arlene Beckles, Councilmember
AYES:	Gaynor, Hixson, Bare, Myers, Beckles

Minutes Acceptance: Minutes of Jun 5, 2023 6:30 PM (Presentation of previous meetings minutes for acceptance)

F. Set agenda as presented for scheduled meeting.**1. 23-6749: Acceptance of the Agenda & Approval of the Consent Agenda****Motion**

A motion to Accept the Agenda and Approve the Consent Agenda with the following items being moved to discussion:

23-6736: DebtBook Software Contract

23-6755: Mayor and Councilmember Pay

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Josh Bare, Councilmember
SECONDER:	Matt Myers, Councilmember
AYES:	Gaynor, Hixson, Bare, Myers, Beckles

Motion

A motion to add item **23-6756: FY24 Budget Review Process** from the floor for discussion.

RESULT:	APPROVED [4 TO 1]
MOVER:	Arlene Beckles, Mayor Pro Tem
SECONDER:	Andrew Hixson, Councilmember
AYES:	Arlene Beckles, Andrew Hixson
NAYS:	Bruce Gaynor, Josh Bare
ABSTAIN:	Matt Myers

G. Ceremonial Presentations, Recognitions, and Swearing in Ceremonies**H. Floor Open to Citizens Desiring to Address the Governing Authority****a. Comments by Citizens**

* Faye McFarland - Comments regarding Code Enforcement compliance at 775 Glochester.

* Yull Wohlmuth - Boga Latin Cuisine - Comments regarding the extension of hours of operation.

b. Comments by Council**c. Comments by City Manager****PH. Public Hearings****PH1. 23-6732: RZ2023-001 – 3005 Reps Miller Road****Motion**

A motion to approve rezoning of the property located at 3005 Reps Miller Road from OI (Office Institutional) to R-60 (Residential Single-family) for a single-family residence, subject to the following conditions:

1.To restrict the use of the property for a single-family home;

2.The applicant is reminded that this approval assumes general conformance with the adopted City of Norcross Architectural and Site Design Standards and Unified Development Ordinance (UDO). The applicant and/or builder are responsible for conforming with any specific design standard or UDO code section not addressed in the staff report.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Matt Myers, Councilmember
SECONDER:	Josh Bare, Councilmember
AYES:	Gaynor, Hixson, Bare, Myers, Beckles

PH2. 23-6733: RZ2023-002 - 510 & 520 West Peachtree Street

Motion

A motion to table item 23-6733 to the June 20th Policy Work Session.

RESULT:	TABLED SENT TO [2:3 MOTION DIED]
	Next: 6/20/2023 6:30 PM
TO:	Policy Work Session
MOVER:	Andrew Hixson, Councilmember
SECONDER:	Arlene Beckles, Councilmember
AYES:	Hixson, Beckles
NAYS:	Gaynor, Bare, Myers

Motion

A motion to table item 23-6733 to the June 20th Policy Work Session at which time the applicant will bring back the completed survey and the results of the ground radar.

RESULT:	TABLED SENT TO [UNANIMOUS]
	Next: 6/20/2023 6:30 PM
TO:	Policy Work Session
MOVER:	Josh Bare, Councilmember
SECONDER:	Arlene Beckles, Councilmember
AYES:	Gaynor, Hixson, Bare, Myers, Beckles

J. Reports of the Mayor and Councilmembers**a. General Announcements****JUNE CALENDAR OF EVENTS****Farm Fresh Days**

Wednesday, June 7 | 4:00 - 7:00 p.m. | Thrasher Park

Summer Concert Series: Bogey and the Viceroy

Friday, June 9 | 7:30 - 9:30 p.m. | Thrasher Park

Household Hazardous Waste Event

Saturday, June 10 | 8:00 a.m. - 12:00 p.m. | Summerour Bus Lot, Off Mitchell Rd.

Movie Monday: DC League of Super-Pets

Monday, June 12 | 1:30 & 6:30 p.m. | Cultural Arts & Community Center

Farm Fresh Days

Wednesday, June 14 | 4:00 - 7:00 p.m. | Thrasher Park

Coffee With Council

Saturday, June 17 | 8:00 a.m. | 45 South Cafe

Juneteenth Festival

Saturday, June 17 | 2:00 - 8:00 p.m. | Thrasher Park

City Hall Closed for Juneteenth Observance

Monday, June 19 | Sanitation & Recycling Services Will Not Be Affected.

Policy Work Session

Tuesday, June 20 | 6:30 p.m. | City Hall 2nd Floor Conference Room

Minutes Acceptance: Minutes of Jun 5, 2023 6:30 PM (Presentation of previous meetings minutes for acceptance)

Farm Fresh Days

Wednesday, June 21 | 4:00 - 7:00 p.m. | Thrasher Park

Summer Concert Series: Purple Madness

Friday, June 23 | 7:30 - 9:30 p.m. | Thrasher Park

Bluesberry Music Festival

Saturday, June 24 | 3:00 - 10:00 p.m. | Betty Mauldin Park

Movie Monday: Lightyear

Monday, June 26 | 1:30 & 6:30 p.m. | Cultural Arts & Community Center

Farm Fresh Days

Wednesday, June 28 | 4:00 - 7:00 p.m. | Thrasher Park

Coming Up In July:**Red, White & BOOM!**

Monday, July 3 | 5:00 - 10:00 p.m. | Lillian Webb Park

Farm Fresh Days

Wednesday, July 5 | 4:00 - 7:00 p.m. | Thrasher Park

Summer Concert Series: Az IzZ

Friday, July 7 | 7:30 - 9:30 p.m. | Thrasher Park

K. Board Appointments

There are no Board, Commission, or Authority appointments/re-appointments for Mayor and Council to consider at this time.

L. Consent Agenda**1. 23-6692: COA2023-007/ Norcross Housing Authority and Walton Communities****Motion**

A motion to Approve Phase 2 of the Walton Crossing project, with the following recommended conditions:

- 1.The applicant shall provide a screening plan for the utilitarian equipment, such as electrical/gas meters if they are located on an exterior wall or disrupt the visual appearance of the building design subject to administrative approval.
- 2.The applicant shall conform to the elevations in terms of design, materials, and color submitted as part of this application.
- 3.The HVAC equipment shall be screened so it is not visible from the road.
4. All windows that contain light dividers shall provide muntins of appropriate dimension to convey depth from street view. This shall be administratively approved.
- 5.A sign permit shall be applied for separately from the building permit.
- 6.The applicant is reminded that this approval assumes general conformance with the adopted City of Norcross Architectural and Site Design Standards and Unified Development Ordinance. The applicant and/or builder is responsible for conforming with Architectural Review Board approval.
7. Any changes from the Architectural Review Board approved component shall follow established procedures and may require additional public hearings.
8. A final Architectural Review Board inspection shall occur prior to release of the certificate of occupancy to confirm compliance with the above conditions.

2. **23-6739: Urban Redevelopment Authority Amendment**

Motion

A motion to Approve the adoption of the attached resolution to approve amendments to the Urban Redevelopment Plan, providing for the redevelopment of the former library site, to expand public infrastructure and buildings, and to describe the desire to expand public-safety investments.

3. **23-6738: Lighting and Holiday Décor Vendor Recommendation**

Motion

A motion to Approve Carter 1 Enterprises as the city's vendor for Lighting and Holiday décor, at an annual cost of \$99,502.00, and to authorize the Mayor to execute all necessary documents.

4. **23-6740: Invitation to Bid - Street Striping and Markings**

Motion

A motion Approve staff moving forward with an Invitation to Bid (ITB) for Street Striping and Markings.

5. **23-6737: Janitorial Services Contract Award Recommendation**

Motion

A motion to Approve a five-year Janitorial Contract with Good Success Company, and to authorize the Mayor to execute all necessary documents.

6. **23-6741: LMIG Street Resurfacing Recommendation**

Motion

A motion to Approve a contract with ShepCo Paving, Inc for the 2023 Streets Resurfacing Project, funded by the Local Maintenance & Improvement Grant (LMIG).

M. **Items for Discussion**

1. **23-6736: DebtBook Software Contract**

Motion

A motion to authorize the City Manager to enter into an agreement with DebtBook to track and report on the city's lease and Software as a Service (SaaS) contracts.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Josh Bare, Councilmember
SECONDER:	Bruce Gaynor, Mayor Pro Tem
AYES:	Gaynor, Hixson, Bare, Myers, Beckles

2. **23-6755: Mayor and Councilmember Pay**

Motion: Final Adoption

A motion to Approve an amendment to Chapter 2, Article I, Sec 2-1 Salary, Compensation and Expenses, with the following enacting clause:

The Council of the City of Norcross, Georgia, hereby ordains that the adopted Code of Ordinances, is hereby amended as more particularly set forth herein. It is the intention of the Mayor and the Council, and it is hereby ordained that the following provisions shall become and be made a part of the Code of the City of Norcross, and the Sections of the Code in the Ordinance may be renumbered to accomplish that intention.

RESULT:	APPROVED [4 TO 1]
MOVER:	Bruce Gaynor, Mayor Pro Tem
SECONDER:	Matt Myers, Councilmember
AYES:	Bruce Gaynor, Josh Bare, Matt Myers, Arlene Beckles
NAYS:	Andrew Hixson, Councilmember

3. 23-6756: FY24 Budget Review Process

RESULT:	DISCUSSED
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N. Adjourn in memory of**O. Adjourn to Executive Session for Personnel, Real Estate or Legal**

The meeting adjourned to Executive Session for Personnel and Real Estate at 7:59 PM with a motion made by Councilmember Bare, seconded by Councilmember Myers.

P. Signed by _____ Mayor Craig Newton**Q. Attest: _____ Monique Philip, City Clerk**

Minutes Acceptance: Minutes of Jun 5, 2023 6:30 PM (Presentation of previous meetings minutes for acceptance)

City of Norcross

65 Lawrenceville Street
Norcross, GA 30071



Meeting Minutes

Tuesday, June 20, 2023

4:00 PM

2nd Floor Conference Room

Special Called Meeting

Mayor Craig Newton

Mayor Pro Tem Bruce Gaynor

Councilmember Andrew Hixson

Councilmember Josh Bare

Councilmember Matt Myers

Councilmember Dr.Arlene Beckles

Minutes Acceptance: Minutes of Jun 20, 2023 4:00 PM (Presentation of previous meetings minutes for acceptance)

A. Call to Order by Craig Newton

Attendee Name	Title	Status	Arrived
Craig Newton	Mayor	Present	
Bruce Gaynor	Mayor Pro Tem	Present	
Andrew Hixson	Councilmember	Late	
Josh Bare	Councilmember	Present	
Matt Myers	Councilmember	Absent	
Arlene Beckles	Councilmember	Present	

Executive Session was called to order at 4:16 PM by Mayor Craig Newton

B. Roll Call (recorded)**C. Meeting Closed for Executive Session to Discuss Personnel**

A motion was made to adjourn to executive session at 4:16 PM for personnel by Mayor Pro Tem Gaynor, seconded by Councilmember Bare..

D. Signed by _____ Mayor Craig Newton

E. Attest _____ Monique Philip, City Clerk

Minutes Acceptance: Minutes of Jun 20, 2023 4:00 PM (Presentation of previous meetings minutes for acceptance)

City of Norcross

65 Lawrenceville Street
Norcross, GA 30071



Meeting Minutes

Tuesday, June 20, 2023

6:30 PM

2nd Floor Conference Room

Policy Work Session

Mayor Craig Newton

Mayor Pro Tem Bruce Gaynor

Councilmember Andrew Hixson

Councilmember Josh Bare

Councilmember Matt Myers

Councilmember Dr. Arlene Beckles

Minutes Acceptance: Minutes of Jun 20, 2023 6:30 PM (Presentation of previous meetings minutes for acceptance)

A. Roll Call (recorded)

Attendee Name	Title	Status	Arrived
Craig Newton	Mayor	Present	
Bruce Gaynor	Mayor Pro Tem	Present	
Andrew Hixson	Councilmember	Present	
Josh Bare	Councilmember	Present	
Matt Myers	Councilmember	Remote	
Dr. Arlene Beckles	Councilmember	Present	

Policy Work Session was called to order at 6:35 PM by Mayor Craig Newton

B. Citizen Input

- * Bea Grossman - Input regarding item 23-6764: Contract with Waste Management for Residential and Commercial Solid Waste, Recycling, Yard Waste and Disposal Services award.
- * Jim Eyre - Input regarding item 23-6765: South Peachtree Street Parking Bid Award.

C. Board Updates

Tree Preservation Board - Charlotte Osborn, Chair

D. General Updates**E. Council- General Discussion****F. Board Appointments**

Mayor and Council will consider appointments to the following board, authority or commission:

Discovery Garden Park (3 Vacancies/ 2 Applications)

G. City Manager's Report**H. Items for Discussion****1. 23-6765: South Peachtree Street Parking Bid Award**

RESULT:	THIS MATTER WAS REFERRED TO
	Next: 7/10/2023 6:30 PM
TO:	Mayor and Council

2. 23-6759: Request to Amend Code Section 202-2(D) Supplemental Use Standards

RESULT:	THIS MATTER WAS REFERRED TO
	Next: 7/10/2023 6:30 PM
TO:	Mayor and Council

Minutes Acceptance: Minutes of Jun 20, 2023 6:30 PM (Presentation of previous meetings minutes for acceptance)

3. **23-6733: RZ2023-002 - 510 & 520 West Peachtree Street**

RESULT:	THIS MATTER WAS REFERRED TO
	Next: 7/10/2023 6:30 PM
TO:	Mayor and Council

4. **23-6742: City of Tucker Franchise Agreement**

RESULT:	THIS MATTER WAS REFERRED TO
	Next: 7/10/2023 6:30 PM
TO:	Mayor and Council

5. **23-6681: Discussion of Potential City Homestead Property Tax Exemption(s)**

RESULT:	THIS MATTER WAS REFERRED TO
	Next: 7/17/2023 6:30 PM
TO:	Policy Work Session

6. **23-6761: Auditor's Award**

RESULT:	THIS MATTER WAS REFERRED TO
	Next: 7/10/2023 6:30 PM
TO:	Mayor and Council

7. **23-6762: RFP for Project Manager (Public Safety Building)**

RESULT:	THIS MATTER WAS REFERRED TO
	Next: 7/10/2023 6:30 PM
TO:	Mayor and Council

8. **23-6763: Event Halls and Caterers Defined and Alcoholic Beverages Ordinance Revisions**

RESULT:	THIS MATTER WAS REFERRED TO
	Next: 7/10/2023 6:30 PM
TO:	Mayor and Council

9. **23-6754: Text2023-001: Event Halls**

RESULT:	THIS MATTER WAS REFERRED TO
	Next: 7/10/2023 6:30 PM
TO:	Mayor and Council

Minutes Acceptance: Minutes of Jun 20, 2023 6:30 PM (Presentation of previous meetings minutes for acceptance)

10. **23-6764: Contract with Waste Management for Residential and Commercial Solid Waste, Recycling, Yard Waste and Bulk Items Collection and Disposal Services Award**

RESULT: THIS MATTER WAS REFERRED TO

Next: 7/10/2023 6:30 PM

TO: Mayor and Council

11. **23-6760: Budget Discussion**

RESULT: THIS MATTER WAS REFERRED TO

Next: 7/10/2023 6:30 PM

TO: Mayor and Council

- I. **Adjourn to Executive Session for Personnel, Real Estate or Legal**

The meeting was adjourned at 10:03 PM with a motion to adjourn by Councilmember Bare, seconded by Councilmember Hixson.

- J. **Signed by:** _____ Mayor Craig Newton

- K. **Attest:** _____ Monique Philip, City Clerk

Minutes Acceptance: Minutes of Jun 20, 2023 6:30 PM (Presentation of previous meetings minutes for acceptance)



MAYOR **CRAIG NEWTON** · MAYOR PRO TEM **BRUCE GAYNOR** · COUNCILMEMBER **ANDREW HIXSON** · COUNCILMEMBER **JOSH BARE**
 COUNCILMEMBER **MATT MYERS** · COUNCILMEMBER **ARLENE BECKLES** · CITY MANAGER **ERIC JOHNSON** · CITY CLERK **MONIQUE PHILIP**

City of Norcross

Legislation Details (With Details)

File #:	23-6767	Version:	
Type #:	Agenda Item	Status:	Agenda Ready
On Agenda:	7/10/2023 6:30 PM	In Control:	Mayor and Council

Title: Acceptance of the Agenda

Sponsors:

Code Sections:

Title
Acceptance of the Agenda

Motion
A motion to Accept the Agenda and Approve the Consent Agenda



MAYOR **CRAIG NEWTON** · MAYOR PRO TEM **BRUCE GAYNOR** · COUNCILMEMBER **ANDREW HIXSON** · COUNCILMEMBER **JOSH BARE**

COUNCILMEMBER **MATT MYERS** · COUNCILMEMBER **ARLENE BECKLES** · CITY MANAGER **ERIC JOHNSON** · CITY CLERK **MONIQUE PHILIP**

City of Norcross

Legislation Details (With Details)

File #:	23-6733	Version:	
Type #:	Agenda Item	Status:	Agenda Ready
On Agenda:	7/10/2023 6:30 PM	In Control:	Mayor and Council
Title:	RZ2023-002 - 510 & 520 West Peachtree Street		

Sponsors:

Code Sections:

Attachments:

1. [Agenda Report - RZ2023-002 510 & 520 West Peachtree Street](#)
2. [Staff Report - RZ2023-002 Packet](#)

Title

RZ2023-002 - 510 & 520 West Peachtree Street

Drafter

Antonio Harris

Motion

A motion to Approve/Deny a request to rezone the property located at 510 & 520 West Peachtree Street, from R-75 (Single-family Residence) to R-TH (Townhouse Residence) for the construction of four single family detached residential units for the construction of 4 single-family homes, with the following conditions:

1. **To restrict the use of the property as follows: a. Four (4) Single-Family detached dwellings and accessory uses and structures.**
2. **The development shall abide by all applicable standards of the United Development Code, unless otherwise specified in these conditions or through the approval of an administrative variance or by the Zoning Board of Appeals, as appropriate.**
3. **All shared areas, but not limited to streets and storm water systems, shall be maintained by the property manager/owner.**
4. **Compliance with streetscape improvements such as lighting, sidewalks, and planting strips are subject to approval of the Community Development Department.**

5. The applicant shall submit architectural drawings and details to the Architectural Review Board for a regular ARB meeting prior to applying for any permits.
6. It is acknowledged that the Gwinnett County Fire Marshal or another reviewing agency may require modifications to the site for oversized vehicles such as fire and garbage trucks.
7. The location of all crosswalks and traffic calming measures within the development are subject to the approval of the City Engineer.
8. Plant material use on site in landscape strips and buffers are subject to final approval of the City's landscape review professional.
9. Location of stormwater detention is subject to the approval of the City Engineer.
10. All utilities shall be buried.
11. The development shall comply with the Architectural Review Board's conditions of approval.
12. The applicant is reminded that this approval assumes general conformance with the adopted City of Norcross Architectural and Site Design Standards and Unified Development Ordinance (UDO). The applicant and/or builder are responsible for conforming with any specific design standard or UDO code section not addressed in the staff report.
13. The developer shall deposit \$5,000 to the HOA escrow account for the maintenance of the road.
14. The developer shall coordinate with the neighboring Church and Archaeologist to ensure no graves are on the development property.
15. The developer shall provide a survey and survey markings for the property, along with a site triangle report for the proposed driveway.
16. The applicant must install a 3-foot construction fence in addition to the silt fence along the entire length of the west property line abutting the cemetery property before and during all Land Disturbance Activities.
17. The applicant must install a permanent wooden 6-foot privacy fence along and for the entire length of the west property line abutting the cemetery.
18. A 2-foot landscape strip, 5-foot sidewalk and 10-foot landscape strip shall be installed along West Peachtree Street as specified in the Streetscape Standards on Section 205-04.F. of the Unified Development Code.
19. A 10-foot undisturbed setback shall be provided along the property line abutting the cemetery.
20. The construction of Modular homes is permitted on the site provided that the houses are built on a permanent foundation.



MAYOR **CRAIG NEWTON** • MAYOR PRO TEM **BRUCE GAYNOR** • COUNCILMEMBER **ANDREW HIXSON** • COUNCILMEMBER **JOSH BARE**
COUNCILMEMBER **MATT MYERS** • COUNCILMEMBER **ARLENE BECKLES** • CITY MANAGER **ERIC JOHNSON** • CITY CLERK **MONIQUE PHILIP**

Agenda Report

To: Mayor and Council

From: Antonio Harris
Interim CDP Director / City Engineer

Meeting Date: July 10, 2023 – Mayor & Council

Item No.: 23-6733

Title: RZ2023-002

CC: Eric Johnson, City Manager

Update: from June 5th and June 20th background Policy Work Sessions

The Mayor and Council asked for additional information to be reassessed during the June 5th and 20th meetings. Conditions 15, 16, and 17 were added during the June 5th meeting. The Mayor & Council asked the developer to coordinate with the neighboring church and hire an archaeologist to ensure no graves are on the development property or property line. In addition, the developer shall provide a survey with a site triangle report for the proposed driveway and provide a save a tree detail on the LDP.

During the June 20th Policy work session, Mayor & Council asked for additional conditions for the developer. There were some concerns for the graveyard's property line. Therefore, M&C asked for a construction fence to be installed along the entire length of the west property line. Post construction, a permanent wooden 6-foot fence will be installed for the entire length of the west property line abutting the cemetery. In addition, M&C asked for sidewalks to be added to the development. This will allow future connections of sidewalks. Lastly, 10-foot setbacks are required for the graveyard property line.

The following are zoning conditions proposed by Council based on the discussion from the previous two policy work sessions.

15. The developer shall coordinate with the neighboring Church and Archaeologist to ensure no graves are on the development property.
16. The developer shall provide a survey and survey markings for the property, along with a site triangle report for the proposed driveway.
17. ~~Before the land disturbance permit is issued, the developer should provide a tree save detail for the development.~~
18. The applicant must install a 3-foot construction fence in addition to the silt fence along the entire length of the west property line abutting the cemetery property before and during all Land Disturbance Activities.

19. The applicant must install a permanent wooden 6-foot privacy fence along and for the entire length of the west property line abutting the cemetery.
20. A 2-foot landscape strip, 5-foot sidewalk and 10-foot landscape strip shall be installed along West Peachtree Street as specified in the Streetscape Standards on Section 205-04. F. of the Unified Development Code.
21. A 10-foot undisturbed setback shall be provided along the property line abutting the cemetery.
22. The construction of Modular homes is permitted on the site provided that the houses are built on a permanent foundation.

Planning & Zoning Recommendation

Recommendation to approve RZ2023-002 subject to the following conditions as recommended by Staff and adding new zoning condition #14:

1. To restrict the use of the property as follows:
 - a. Four (4) Single-Family detached dwellings and accessory uses and structures.
2. The development shall abide by all applicable standards of the United Development Code, unless otherwise specified in these conditions or through the approval of an administrative variance or by the Zoning Board of Appeals, as appropriate.
3. All shared areas, but not limited to streets and storm water systems, shall be maintained by the property manager/owner.
4. Compliance with streetscape improvements such as lighting, sidewalks, and planting strips are subject to approval of the Community Development Department.
5. The applicant shall submit architectural drawings and details to the Architectural Review Board for a regular ARB meeting prior to applying for any permits.
6. It is acknowledged that the Gwinnett County Fire Marshal or another reviewing agency may require modifications to the site for oversized vehicles such as fire and garbage trucks.
7. The location of all crosswalks and traffic calming measures within the development are subject to the approval of the City Engineer.
- ~~8. Required right-of-way dedication and sidewalk dedication/or fee in lieu payment is subject to the approval of the City Engineer.~~
9. Plant material use on site in landscape strips and buffers are subject to final approval of the City's landscape review professional.
10. Location of stormwater detention is subject to the approval of the City Engineer.
11. All utilities shall be buried.
12. The development shall comply with the Architectural Review Board's conditions of approval.
13. The applicant is reminded that this approval assumes general conformance with the adopted City of Norcross Architectural and Site Design Standards and Unified Development Ordinance (UDO). The applicant and/or builder are responsible for conforming with any specific design standard or UDO code section not addressed in the staff report.
14. The developer shall deposit \$5,000 to the HOA escrow account for the maintenance of the road.

Background

The applicant, William McClure, seeks to combine and redevelop the existing two lots located at 510 & 520 West Peachtree Street, which total 23,094 sq. ft., to build four single-family cottage homes on four separate lots at a density of 7.54 units per acre. The newly created lots will have a minimum lot area of 5,445 sq. ft. per the required RTH (Townhouse Residence) Zoning District, and each house will have access through a shared private drive that intersects in the middle of the site. The proposed square footage of the home will range from 1,100 sq. ft. to 1,500 sq. ft. of heated space.

Financial Impact

The direct monetary impact of this project has yet to be quantified, however, increasing the density on site will provide an additional tax base and revenue. Also anticipated is that the project will continue a positive trend of development in the area and provide additional housing at a variety of income levels.



MAYOR **CRAIG NEWTON** • MAYOR PRO TEM **BRUCE GAYNOR** • COUNCILMEMBER **ANDREW HIXSON** • COUNCILMEMBER **JOSH BARE**
COUNCILMEMBER **MATT MYERS** • COUNCILMEMBER **ARLENE BECKLES** • CITY MANAGER **ERIC JOHNSON** • CITY CLERK **MONIQUE PHILIP**

Consistent with Comprehensive Plan?

Under the policy goals the proposed rezoning meets the following criteria:

- Policy 1-3: Support opportunities for infill development that reflects the neighborhood character.
- Policy 4-4: Accommodate new development while enhancing existing local assets.
- Policy 5-1: Accommodate the housing needs of a diverse population by supporting the development of a variety of residential types and densities based on land use patterns.
- Policy 5-2 Support the construction of work force housing to help ensure that all those who work in the community have a viable option to live in the community without spending more than a third of their net income on housing costs.

The Hopewell Woods Character Area contains four points that support the area's vision of which the following applies:

- Residential areas have a traditional neighborhood design.
- A mix of housing types accommodate varied incomes and life stages (young singles, families, empty nesters, etc.)
- High-end infill development provides housing options for working professionals.
- Townhomes and other medium-density housing types create a transition from single-family neighborhoods.

Next Steps

Mayor and Council Voting Meeting July 10th, 2023
Architectural Review Board Date To Be Determined

Attachments

Staff Report - RZ2023-002 Packet

Update



Meeting Date: 5/15/2023 at 6:30 PM	Petition Number: REZ2023-002
Project Type:	Residential
Property Location:	510 & 520 West Peachtree Street
Tax Parcel ID:	6254 576 & 6254 001
Petitioner:	McClure McClure and Millwick LLC
Petitioner's Request:	Rezoning from R-75 to R-TH for the construction of four single family detached residential units
Recommendation:	Approval with Conditions

Summary

The applicant requests to rezone the properties located at 510 and 520 West Peachtree Street from R-75 (Single-family Residence) to R-TH (Townhouse Residence) to build four single-family detached units on the combined 0.53-acre lot.

Timeline

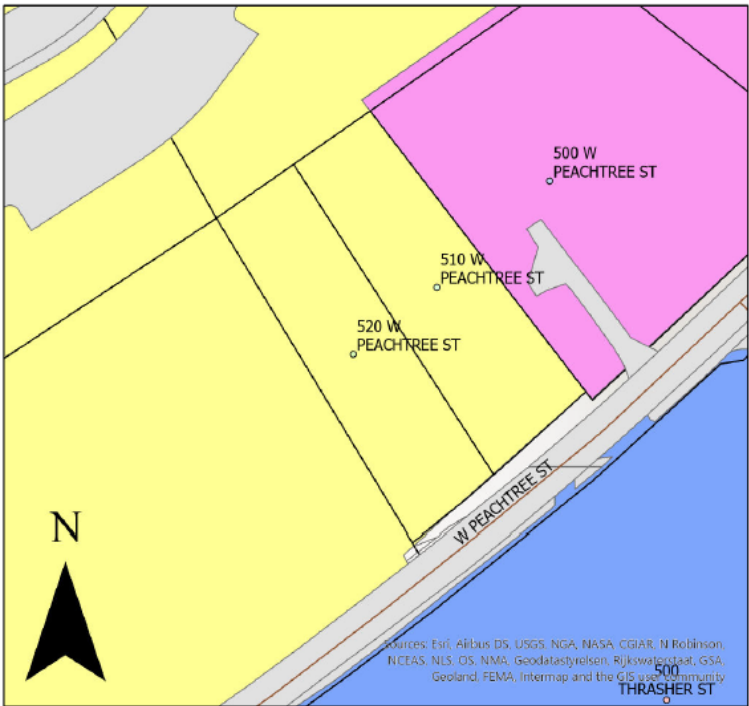
Under the UDO Section 104-3.B rezoning applications require the first review to be by the Planning and Zoning Board, followed by Mayor and Council's policy meeting and the Mayor and Council's regular meeting for final action. Below is the proposed schedule of dates.

Board	Meeting Type	Meeting	Meeting Time	Room
P&Z	Hearing	Wednesday, May 3 rd , 2023	6:30 PM	Community Room 2 nd Floor
M&C Policy	Meeting	Monday, May 15 th , 2023	6:30 PM	Conference Room 2 nd Floor
M&C Regular	Hearing	Monday, June 5 th , 2023	6:30 PM	Council Chambers 1 st Floor

Aerial View



Zoning Map



Legend

Norcross Zoning

- M1-Light Industrial
- NX_Neighborhood Mixed-use
- R75-Single Family Residence

PROPERTY INFORMATION	
Property Location	510 & 520 West Peachtree Street
Acreage:	0.53 acres (23,094 sq. ft.) combined
Existing Zoning / Land Use	R-75 / Single-family Residence
Proposed Zoning / Land Use	RTH / Townhouse Residence
Character Area	5 – Hopewell Woods
Existing Lot Dimensions:	Frontage: Approximately 140' on West Peachtree Street Depth: Approximately 200'
Existing Building Dimensions:	Undeveloped vacant lot
Topography:	High Point: Southeast corner Low Point: Northwest corner
Elevation:	High Point: 1042 feet Low Point: 1032 feet
Encumbrances:	N/A

EXISTING ZONING AND LAND USE OF PROPERTIES WITHIN 500 FEET			
Location relative to subject property	Zoning/Land use	Address(es)	Land Area (acres) (approximate)
North / Northwest	R-75 (Single-Family Residential)/ Place of Worship	182 Hunter Street	10 acres
East	M-1 (Light Industrial) / Office	500 West Peachtree Street	0.78 acres
South	NX (Neighborhood Mixed Use) / Residential Multi-family	500 Thrasher Street	10 acres
West	R-75 (Single-family residential)/ Cemetery	182 Hunter Street	2.45 acres

Applicant's Request

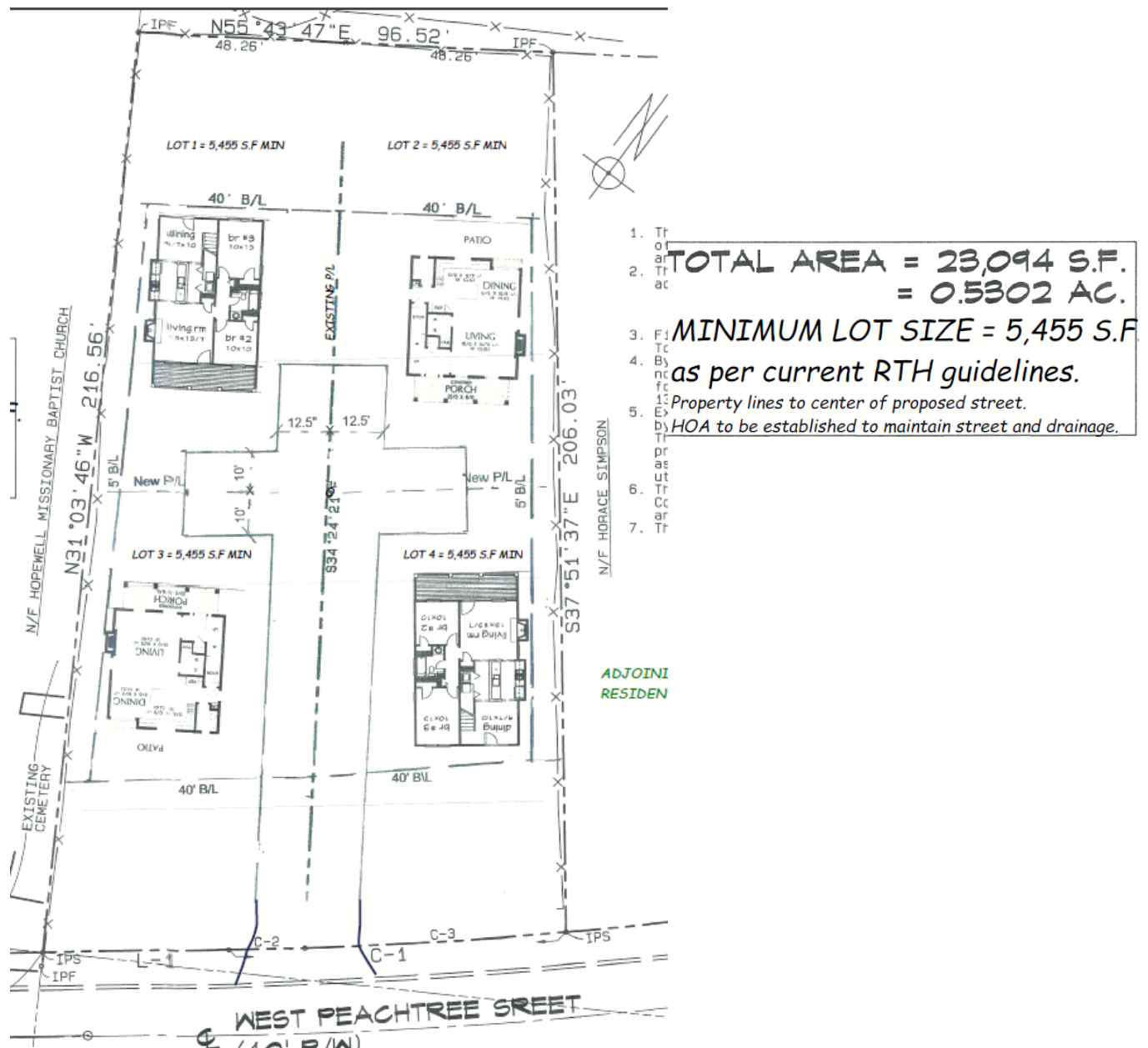
The applicant, William McClure, seeks to combine and redevelop the existing two lots located at 510 & 520 West Peachtree Street, which total 23,094 sq. ft., to build four single-family cottage homes on four separate lots at a density of 7.54 units per acre. The newly created lots will have a minimum lot area of 5,445 sq. ft. per the required RTH (Townhouse Residence) Zoning District, and each house will have access through a shared private drive that intersects in the middle of the site. The proposed square footage of the home will range from 1,100 sq. ft. to 1,500 sq. ft. of heated space.

Existing Conditions

The subject property is zoned R-75 (Single-family Residence) and it is currently a wooded undeveloped lot. Adjacent uses include a cemetery to the west, office to the east, a place of worship to the north, and a multi-unit development to the south.

Project Description

The applicant seeks to rezone the property to allow the construction of four single-family units on the two existing undeveloped lots. See below the conceptual site plan provided as part of the application. This drawing is conceptual in nature and the applicant will be required to meet all applicable site development and zoning requirements during the permitting process.



ZONING ANALYSIS

Current Zoning

The subject property is zoned R-75. Adjacent uses include a cemetery to the west, office to the east, a place of worship to the north, and a multi-unit residential development to the south. The adjacent zoning district consists of R-75 to the north and west, M-1 to the east and NX to the south. Across the street the Towns at Junction development is located, which has a variety of housing types such as apartments and townhomes.

Zoning Request

The RTH Zoning District is intended primarily for attached, single-family residences (townhomes) and related uses at a higher density than the other single-family residential zoning districts. The R-TH district also allows for the construction of detached single-family residences based on the following requirements: the lots would have to meet the minimum lot size of 5,445 sq. ft. and would have to meet the setback requirements of 10' adjacent to any street, 5' side, and 40' rear. The applicant is requesting to construct single family detached residences as shown on the attached conceptual site plan. The site plan currently shows a 40-foot setback along West Peachtree Street, however this setback would need to be 10 feet instead. Each unit will require 3 parking spaces per dwelling unit, however it is not clear from the site plan where the parking spaces will be located as the site plan does not illustrate garage and driveway location for each unit. No zoning buffers will be required on this project.

2040 Comprehensive Plan Analysis

The 2040 Comprehensive Plan, the "Comp Plan", is a document that reflects the wishes of the community as acknowledged and adopted by the Mayor and Council. The Comp Plan contains four sections to determine the appropriateness of a zoning action. Those sections are: 1) Table 2.4 a matrix that depicts land uses by character area, 2) specific visions for each of the thirteen-character areas, 3) the overarching policy goals for the city, and 4) Land Use Definitions. The subject parcels fall within Character Area 5, Hopewell Woods.

A. Land Uses by Character Area

Taken from the matrix, the following uses are either specifically detailed in the character area description or considered appropriate according to the matrix:

Character Area 5 – Hopewell Woods	
Low Density Residential	Mixed-use (vertical)
Medium Density Residential	Places of assembly
Planned Residential Community (mixed housing types allowed)	Transportation and communication utilities
Skilled nursing facilities (no rehab)	Parks and recreation
Neighborhood level commercial, studio, or office (<5,000 sf)	

B. Policy Goals

Under the policy goals the proposed rezoning meets the following criteria:

- *Policy 1-3: Support opportunities for infill development that reflects the neighborhood character*
- *Policy 4-4: Accommodate new development while enhancing existing local assets.*
- *Policy 5-1: Accommodate the housing needs of a diverse population by supporting the development of a variety of residential types and densities based on land use patterns.*
- *Policy 5-2 Support the construction of work force housing to help ensure that all those who work in the community have a viable option to live in the community without spending more than a third of their net income on housing costs*

C. Character Area Vision

The Hopewell Woods Character Area contains three points that support the area's vision of which the following applies:

- *Residential areas have a traditional neighborhood design*
- *A mix of housing types accommodate varied incomes and life stages (young singles, families, empty-nesters, etc.)*
- *High-end infill development provides housing options for working professionals*
- *Townhomes and other medium-density housing types create a transition from single-family neighborhoods*

D. Land Use Definition

Medium Density Residential - land occupied by residential uses and customary accessory uses at a density up to and including 8 dwelling units per acre.

Standards Governing the Exercise of Zoning Power

According to Section 103-11, the criteria by which a zoning action can be approved or denied are as follows:

1) Whether the zoning proposal will permit a use that is suitable in view of the use and development of adjacent and nearby properties?

Staff is of the opinion that the request to rezone the two parcels to RTH for single-family homes is suitable based on the existing uses of adjacent and nearby properties, which consist of multi-family residential units across the street, commercial and institutional to the sides and rear of the property.

2) Whether the zoning proposal will adversely affect the existing use or usability of adjacent or nearby property?

The proposed project of four single-family units does not anticipate adverse effects on existing uses or usability of nearby properties. The site would have to meet any land development requirements such as meeting the stormwater ordinance regarding runoff reduction/water quality, street scape improvements, right of way dedication, etc.

3) Whether the property to be affected by the zoning proposal has a reasonable economic use as currently zoned?

The subject property has reasonable economic use under the current R-75. The owner could build two single-family homes (one on each lot).

4) Whether the zoning proposal will result in a use which will or could cause an excessive or burdensome use of existing streets, transportation facilities, utilities or schools?

Staff does not foresee any excessive or burdensome use of existing streets, transportation, utilities, and schools.

5) Whether the zoning proposal is in conformity with the policy and intent of the Comprehensive Plan?

The subject site is located within the Hopewell Woods Character Area, which is intended for diversity of housing types to accommodate varied incomes and life stages (young singles, families, empty-nesters, etc.). Therefore, it meets the intent of the Comprehensive Plan.

6) Whether there are other existing or changing conditions affecting the use and development of the property which give supporting grounds for either approval or disapproval of the zoning proposal?

There are no known existing or changing conditions affecting the use of the property.

Gwinnett County External Comments and City of Norcross Internal Comments:

1. Transportation/Public Works Utilities and Parks:

- 5-foot Right-of-Way dedication on West Peachtree Street.
- 2-foot sidewalk landscape strip, 5-foot sidewalk, and 10-foot landscape strip with street lights would be required on West Peachtree Street. A fee in lieu for the installation is an option, as there are no other sidewalks on that side of the street.

2. Water & Sewer:

- No comments at this time

3. Fire Marshall:

- Applicant must comply with the minimum size for water mains and spacing, visibility, and location for fire hydrants for new construction per Section 42-29-31.
- The hydrant across West Peachtree properly covers the property, so no additional hydrant would be required. Each building is also within the accessibility range from the access road. The access road length is also not long enough to require one of the standard turn-arounds from the International Fire Code.

4. Engineering:

- Utility extensions (water and sewer) as well as shared driveways for access must be contained within easements.
- To meet the stormwater ordinance, if the total impervious area created on all lots combined exceeds 5,000 sf, the owner must comply with the stormwater ordinance, which means Runoff Reduction/Water Quality, Channel Protection and full detention requirement, the owner can either do that all-in-one system, or he'll have to provide a system for each lot separately. (This will be required during the LDP process, all specifications must meet the requirements of the Gwinnett County Stormwater Management Manual.
- Sight distance should be addressed during the LDP since there are speeding concerns along that segment of the road.

5. Arborist:

- No comments at this time.

Conclusion

The submitted application meets the comprehensive plan expectations as noted by the previously mentioned appropriate land uses, policy goals, and vision in Section C; the proposed development appears to it meet the presented policy goals in Section B and it meets the density residential definition in Section D.

Recommendation

Staff recommends **approval** of the zoning component of RZ2023-00, the adoption of zoning standards under the existing RTH for the properties located at 510 & 520 West Peachtree Street, with the following conditions:

1. To restrict the use of the property as follows:
 - A. Four (4) Single-Family detached dwellings and accessory uses and structures.
2. The development shall abide by all applicable standards of the United Development Code, unless otherwise specified in these conditions or through the approval of an administrative variance or by the Zoning Board of Appeals, as appropriate;
3. All common areas, including but not limited to streets and storm water systems, shall be maintained by the property manager/owner;
4. Compliance with streetscape improvements such as lighting, sidewalks, and planting strips are subject to approval of the Community Development Department.
5. The applicant shall submit architectural drawings and details to the Architectural Review Board for a regular ARB meeting prior to applying for any permits;
6. It is acknowledged that the Gwinnett County Fire Marshal or another reviewing agency may require modifications to the site for oversized vehicles such as fire and garbage trucks;
7. The location of any and all crosswalks and traffic calming measures within the development are subject to the approval of the City Engineer;

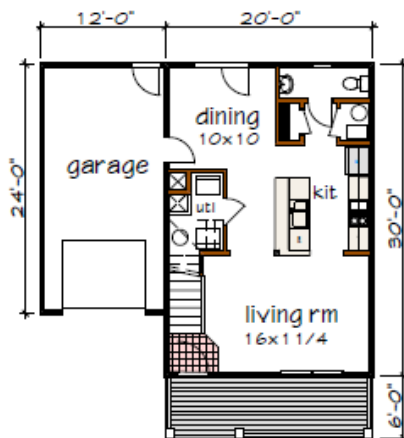
8. Required right-of-way dedication and sidewalk dedication/or fee-in-lieu payment is subject to the approval of the City Engineer;
9. Plant material use on site in landscape strips and buffers are subject to final approval of the City's landscape review professional;
10. Location of stormwater detention is subject to the approval of the City Engineer;
11. All utilities shall be buried;
12. The development shall comply with the Architectural Review Board's conditions of approval;
13. The applicant is reminded that this approval assumes general conformance with the adopted City of Norcross Architectural and Site Design Standards and Unified Development Ordinance (UDO). The applicant and/or builder are responsible for conforming with any specific design standard or UDO code section not addressed in the staff report;

Conceptual Elevations and Floor Plan

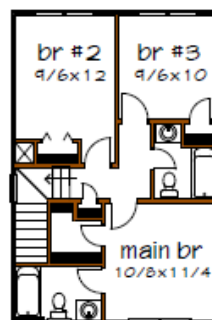
These drawings are conceptual in nature for visual purposes for this rezoning request only. These elevations and floors plans are subject to final approval by the Architectural Review Board.



plan #
1115A



Floor 1 plan



Floor 2 plan

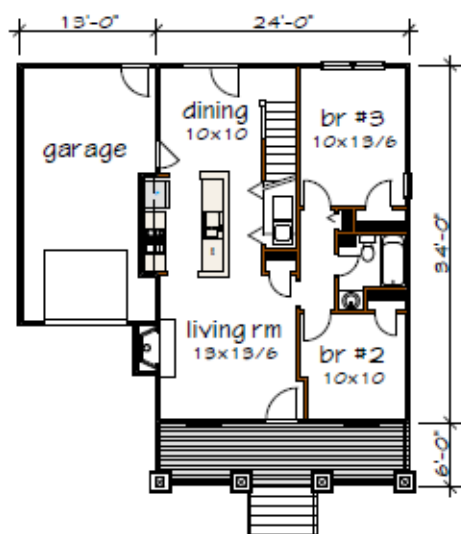
Size fl 1 600
Size fl 2 567
Size Total 1167

Width 32'-0"
Depth 30'-0"
Porch 6'-0"

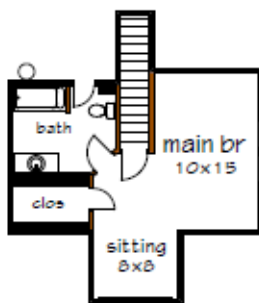
Fl 1 ceiling 8'
Fl 2 ceiling 8'
Roof pitch 9/12
Height 25'-6"



plan #
1203B



Floor 1 plan



Floor 2 plan

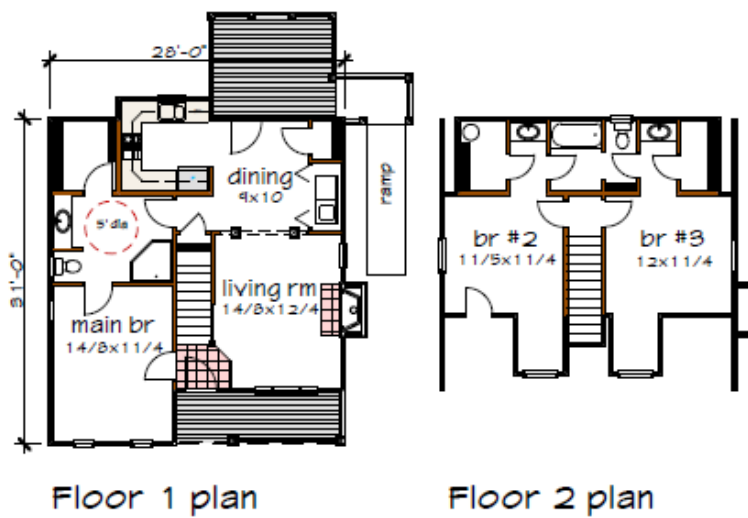
Size fl 1 830
Size fl 2 402
Size Total 1232

Width 37'-0"
Depth 34'-0"
Forch 6'-0"

Fl 1 ceiling 9"
Fl 2 ceiling Vaulted
Roof pitch 9/12
Height 23'-0"



plan #
UD 1204A



Size fl 1 806
Size fl 2 492
Size Total 1298

Width 28'-0"
Depth 33'-0"
Porch 5'

Fl 1 ceiling 8'
Fl 2 ceiling 8'
Roof pitch 11/12
Height 22'

Cozy Two-story Home with Second-level Bedrooms



1,394 SF 3BR 2.5 BA

1 of 3



REZONING APPLICATION

PROPERTY OWNER'S INFORMATION

Owner's Name:

McClure McClure and Milkwick, LLC

Owner's Address:

4192 McClatchey Cir. NE

City: Atlanta State: GA Zip Code: 30342

Phone: 404-456-3888 Cell Phone: 404-456-3888 Email: wtMcClure@yahoo.com

APPLICANT'S CONTACT INFORMATION

Applicant's Name:

William T McClure

Applicant's Address:

4192 McClatchey Cir. NE

Suite: _____ City: Atlanta State: GA Zip Code: 30342

Phone: 404-456-3888 Cell Phone: 404-456-3888 Email: wtMcClure@yahoo.com

PROPERTY LOCATION

Tax Parcel Number(s): R6254 001 and R6254 576 Size in acres: .5302 Ac.

Address(es): 510 and 520 West Peachtree St.

Number of existing structures: 0 Number of parking spaces: 0

PROPOSED USE

Current Zoning: R75 Requested Zoning: RTH *Single-Family Detached*

Date of Pre-Application Mtg: 03-20-2023

Is the request in conformity with the Current Land Use Plan? ☒ Yes ☐ No

Comp Plan Designation: Hopewell Woods If No, Comp Plan Amendment is required

Is this site located in the National/Local Historic District? ☐ Yes ☒ No

If yes, what are the plans for the historic resources, if any, onsite _____

Proposed Use Details:

The proposed use will enhance the area with "A mix of housing types to accommodate varied incomes and life stages (young singles, families, empty-nesters, etc.)" as stated in Hopewell Woods in Character Area 5 of the 2040 NORCROSS COMPREHENSIVE PLAN. It will also offer an opportunity for Affordable traditional Home Ownership that would not otherwise exist. Homes and lots will be smaller in size to accomplish this goal.

Our belief is this proposal not only dovetails with the 2040 Plan as well as the fabric of the type of Community desired in the 2040 Plan and the Residents of Norcross.

ITEMS THAT MUST ACCOMPANY APPLICATION

- A. **Owner's Signature or Affidavit** - If the owner and applicant are not the same, the owner must sign the application or complete the attached affidavit.
- B. **Plat/Survey** – Submit one (1) full size, one (1) 11 x 17 and one (1) digital copy of a plat in JPG or PDF format, drawn by an engineer or land surveyor, describing in detail the tract, parcel or lot of land proposed to be rezoned. The plat must include the following information:
 1. A current boundary survey and plot plan, dimensioned and to scale, prepared by a registered surveyor, architect or engineer showing the seal of such surveyor, architect, or engineer.
 2. This survey shall be a plat of the land in question, or a description by metes and bounds, bearings and distances of the land, or if the boundaries conform to the lot boundaries within a subdivision for which a plat is recorded in the land records of the City of Norcross, then, the lot, block, and subdivision designations with appropriate plat reference.
 3. A description of existing land uses on adjacent and surrounding property.
- C. **Concept Plan** – Submit one (1) full size copy, one (1) 11x17 copy and one (1) digital copy in JPG or PDF format of a concept plan, including but not limited to all items listed on the attached checklist for such plan.
- D. **Impact Analysis** –
 1. If the zoning change has been initiated by an owner or their representative, the application must be accompanied by a written, documented analysis of the proposed zoning change with regard to each of the standards governing consideration attached to this application.
 2. A traffic study, a hydrology study, market study and other studies of the impact of the proposed development prepared by a duly licensed engineer or qualified professional may be required by the Community Development Department, Planning & Zoning Board or the Mayor & City Council as deemed necessary for adequate consideration and a fully-informed decision on the proposed request. The studies shall be prepared under the direction of the City at the applicant's expense.
- E. **Warranty Deed** – A copy of the recorded warranty deed to the property must accompany each application. The owner on the deed must be the same as the owner listed on the application.

- F. **Proof of Taxes Paid** – Proof that all ad valorem taxes due on the property have been paid must accompany each application.
- G. **Certificate Concerning Campaign Contributions** – The applicant must complete the certificate concerning campaign contributions and submit with each application.
- H. **Fees** – See attached fee schedule. Fees are non-refundable.
- I. **Development of Regional Impact** – If your application meets the Atlanta Regional Commission's (ARC) alternative rules for a Development of Regional Impact, additional review will be required by ARC and the State. More information can be found here, <https://atlantaregional.org/community-development/comprehensive-planning/developments-of-regional-impact/>
- J. **Conditional Rezoning** – An applicant may apply for conditional zoning and so state on the application. The conditional zoning applications may be based on written conditions contained within the relevant section of the application only or it may be based on the narrative AND a site plan.
- K. Any other information required by the Community Development Department or any other City department which is deemed necessary or desirable in processing the application which is related to the present or proposed use of the property.

I have read and understand the attached application and zoning procedures. I also hereby authorize the Community Development Staff, Planning & Zoning Board and Mayor & Council to inspect the premises that are the subject of this application.

WT McElure

Signature of Applicant

4-3-23

Date

CITY USE ONLY. DO NOT WRITE BELOW

Date received: _____ Application Number: _____ Fee Paid: _____

Notes: _____

DEADLINE AND HEARING SCHEDULE

See calendar on the Community Development website for pre-application conference deadlines, application submission deadlines and scheduled meeting dates.

(THE APPLICANT OR APPLICANT'S AGENT MUST ATTEND ALL HEARINGS REGARDING THE APPLICATION)

REVISED APRIL 2019

Attachment: Staff Report - RZ2023-002 Packet (23-6733 : RZ2023-002 - 510 & 520 West Peachtree Street)

Concept Plan Checklist

1. An application shall be accompanied by a concept plan if any new construction or alteration of the site is proposed.
2. A concept plan may be prepared by a professional engineer, a registered land surveyor, a landscape architect, a land planner or any other person familiar with land development.
3. The concept plan shall be drawn on a boundary survey of the property. The boundary survey shall have been prepared by a Georgia registered land surveyor and meet the requirements of the State of Georgia for such a map or plat under O.C.G.A. 15-6-67(b).

The concept plan shall show the following:

1. Zoning district classification of the subject property and all adjacent properties, and zoning district boundaries if they cross the property.
2. Man-made features within and adjacent to the property, including existing and future right-of way of streets, pavement width and street names; political boundary lines; and other significant information such as location of bridges, utility lines, existing buildings to remain, and other features as appropriate to the nature of the request.
3. Natural features, such as the 100-year flood plain, and protected wetlands and stream buffers required under the Buffers, Landscaping and Tree Conservation Article of this Ordinance.
4. Proposed use of the property.

The proposed project layout including:

1. For residential subdivisions, and office or industrial parks, approximate lot lines and street right-of-way lines, along with the front building setback line on each lot.
2. For multi-family and nonresidential development projects, the approximate outline and location of all buildings, and the location of all minimum building setback lines, outdoor storage areas, dumpsters, zoning buffers, parking areas, loading stations, zoning buffers, stormwater detention facilities, and driveways, entrances and exits.
3. Name and address of the property owner.
4. Name, address, and telephone number of the applicant (if different than the owner).
5. Date of concept plan drawing, and revision dates, as appropriate.
6. Location (Land District and Land Lot) and size of the property in acres (or in square feet if less than an acre).
7. Location sketch of the property in relation to the surrounding area with regard to well-known landmarks such as arterial streets or railroads. Sketches may be drawn in freehand and at a scale sufficient to show clearly the information required, but not less than 1 inch equal to 2,000 feet. US. Geological Survey maps may be used as a reference guide for the location concept.
8. A statement as to the source of domestic water supply.
9. A statement as to the provision for sanitary sewage disposal.
10. The approximate location of proposed storm water detention facilities.
11. Such additional information as may be useful to permit an understanding of the proposed use and development of the property.

Criteria and Standards for Considering a Rezoning

The Mayor and City Council find that the following standards are relevant in balancing the interest in promoting the public health, safety, morality, or general welfare against the right to the unrestricted use of property and shall govern the exercise of zoning power. Please address these criteria to the best of your ability. You may use a separate sheet if necessary.

- 1) Whether the zoning proposal will permit a use that is suitable in view of the use and development of adjacent and nearby property;

The proposal is consistent with surrounding property as well as the 2040 Norcross Comprehensive Plan for Area 5 Hopewell Woods that includes the need for Affordable Housing.

- 2) Whether the zoning proposal will adversely affect the existing use or usability of adjacent or nearby property;

The proposal is consistent with surrounding property and the 2040 Norcross Comprehensive Plan for Area 5 Hopewell Woods.

- 3) Whether the property to be affected by the zoning proposal has a reasonable economic use as currently zoned;

The proposal is consistent with the 2040 Norcross Comprehensive Plans desire for "A mix of housing types to accommodate varied incomes and life stages. The current Zoning is unreasonable to achieve the desired goal of the Plan as stated

- 4) Whether the zoning proposal will result in a use which will or could cause an excessive or burdensome use of existing streets, transportation facilities, utilities, or schools;

The proposal is consistent with surrounding property and the 2040 Norcross Comprehensive Plan for Area 5 Hopewell Woods.

- 5) Whether the zoning proposal is in conformity with the policy and intent of the Comprehensive Plan; and

The proposal is consistent with surrounding property and the 2040 Norcross Comprehensive Plan for Area 5 Hopewell Woods.

- 6) Whether there are other existing or changing conditions affecting the use and development of the property which give supporting grounds for either approval or disapproval of the zoning proposal.

The proposal is consistent with surrounding property and the 2040 Norcross Comprehensive Plan for Area 5 Hopewell Woods. Our belief is this proposal not only dovetails with the 2040 Plan as well as the fabric of the type of Community desired in the 2040 Plan and the Residents of Norcross.

REVISED APRIL 2019

CONFLICT OF INTEREST CERTIFICATION FOR REZONINGS

The undersigned below, making application for rezoning, has complied with the Official Code of Georgia Section 36-67A-1, et seq. Conflict of Interest in Zoning Actions, and has submitted or attached the required information on the forms provided.

WT McClure 4-3-23

SIGNATURE OF APPLICANT

DATE

TYPE OR PRINT NAME AND TITLE

SIGNATURE OF APPLICANT'S
ATTORNEY OR REPRESENTATIVE

DATE

TYPE OR PRINT NAME AND TITLE

DISCLOSURE OF CAMPAIGN CONTRIBUTIONS

Have you, within the two years immediately preceding the filing of this application, made campaign contributions aggregating \$250.00 or more to a City of Norcross Mayor/Council Member or a Member of the Planning and Zoning Board

NO (YES or NO)

William T. McClure

YOUR NAME

If the answer is yes, please complete the following section:

NAME AND OFFICIAL POSITION OF GOVERNMENT OFFICIAL	CONTRIBUTIONS (LIST ALL WHICH AGGREGATE TO \$250.00 OR MORE)	DATE CONTRIBUTION WAS MADE (WITHIN THE LAST TWO YEARS)

Attach additional sheets if necessary to disclose or describe all contributions.

DATE RECEIVED: _____

CASE#: _____

ACCEPTED BY: _____

I.a.b

Attachment: Staff Report - RZ2023-002 Packet (23-6733 : RZ2023-002 - 510 & 520 West Peachtree Street)



Ownership Affidavit & Designation of Agent

I. Ownership.

I, William T McClure, Mgr. for MMM, LLC*, hereby attest to ownership of the property described below:

Parcel I.D. Number(s) _____

Location address: _____

for which this Application is submitted.

The ownership, as recorded on the deed, is in the name of:
McClure, McClure & Milkwick, LLC (AKA MMM, LLC*)

Please complete the appropriate section below:

NOTE: The person signing under section IV Acknowledgement, must be listed below as an officer or partner.

☐ Individual

☒ Corporation/Limited Liability Company (LLC)

☐ Partnership

☐ Government Entity

Provide Names of Officers/Members:

William T McClure

Donald E McClure Family Trust

Annita L. Milkwick

Provide Names of General Partners:

Secretary of State Registration Number: 09076681

Name/Address of Registered Agent: Annita Milkwick 5110 Thousand Oaks PL, Kennesaw, GA 30152

II. Designation of Owner's Agent. (Leave blank if not applicable)

As the owner of the above designated property and the applicant for which this affidavit is submitted, I wish to designate the below named party as my agent in all matters pertaining to the location address. In authorizing the agent named below to represent me, or my company, I attest that the application is made in good faith and that any information contained in the application is accurate and complete to the best of my knowledge and belief. (Note: Prior to the issuance of a building permit, the owner's agent must be the contractor listed on the permit application.)

Owner's Agent: William T McClure

Address: 4192 McClatchey Cir NE, Atlanta, GA 30342

Contact Person: Tom McClure

Telephone No.: 404-456-3888

III. Notice to Owner.

- A. All changes in Ownership & Applicant's Agent prior to issuance shall require new affidavit. If ownership changes the new owner assumes the obligations and the original applicant is released from responsibility for actions taken by others after the change in ownership.
- B. If the Owner intends the Designation of Applicant's Agent to be limited in any manner, please indicate the limitation below. (i.e., Limited to obtaining a certificate of concurrency for the parcel; limited to obtaining a land use compliance certificate; etc.)

IV. Acknowledgement.

• Individual

• Corporation/LLC

• Partnership

Signature _____	<u>McClure, McClure, Milkwick, LLC</u> Print Corporation/LLC Name	Print Partnership Name _____
Print Name: _____	By: <u>WT McClure</u> Signature	By: _____ Signature
Address: _____	Print Name: <u>William T. McClure</u>	Print Name: _____
Phone #: _____	Its: <u>Manager</u>	Its: _____
	Address: <u>4192 McClatchey Cir.</u>	Address: _____
	<u>Atlanta GA 30342</u>	Address: _____
	Phone #: <u>404-456-3888</u>	Phone #: _____

• Government Entity

Print Government Name _____

By: _____
SignaturePrint Name: _____
Title: _____
Department: _____**NOTARY INFORMATION (Please use appropriate block.)**STATE OF GEORGIA
COUNTY OF _____

• Individual

Before me, this _____ day of _____, 20____, personally appeared _____ who executed the foregoing instrument, and acknowledged before me that same was executed for the purposes therein expressed.

• Government Entity

Before me, this _____ day of _____, 20____, personally appeared _____ as _____ and on behalf of _____, who executed the foregoing instrument, and acknowledged before me that same was executed for the purposes therein expressed.

• Corporation/LLC

Before me, this 3rd day of MARCH, 2023, personally appeared William T. McClure of McClure McClure Milkwick, LLC a Georgia corporation/LLC, on behalf of the corporation/LLC, who executed the foregoing instrument and acknowledged before me that same was executed for the purposes therein expressed.

• Partnership

Before me, this _____ day of _____, 20____, personally appeared _____ partner/agent on behalf of _____, a partnership, who executed the foregoing instrument and acknowledged before me that same was executed for the purposes therein expressed.

Vinod K. Sagar
Signature of Notary

VINOD K. SAGAR
Print Notary Name

NOTARY STAMP:

My commission expires: 11/11/2023

Identification Method:

Personally known.

☒ Produced I.D. – Type: GADL# 055720244

City of Norcross, 65 Lawrenceville Street, Norcross, GA 30071 Community Development Department, 678-421-2027



DENISE R. MITCHELL, MPA
GWINNETT COUNTY TAX COMMISSIONER

Payment Receipt

Your transaction has been successfully completed!!

Transaction ID: 230403144815371E0492123040314481
04/03/2023 15:51:25 [EST]

Property Taxes: R6254 001	\$812.93
Property Taxes: R6254 576	\$812.93

Account Information

Payment Type: Property Taxes

Bill Payer Details

Annita Milkwick
5110 Thousand Oaks PI NW
Kennesaw, GA 30152

Payment Details

Payment Amount: \$1625.86
Total Amount: \$1625.86

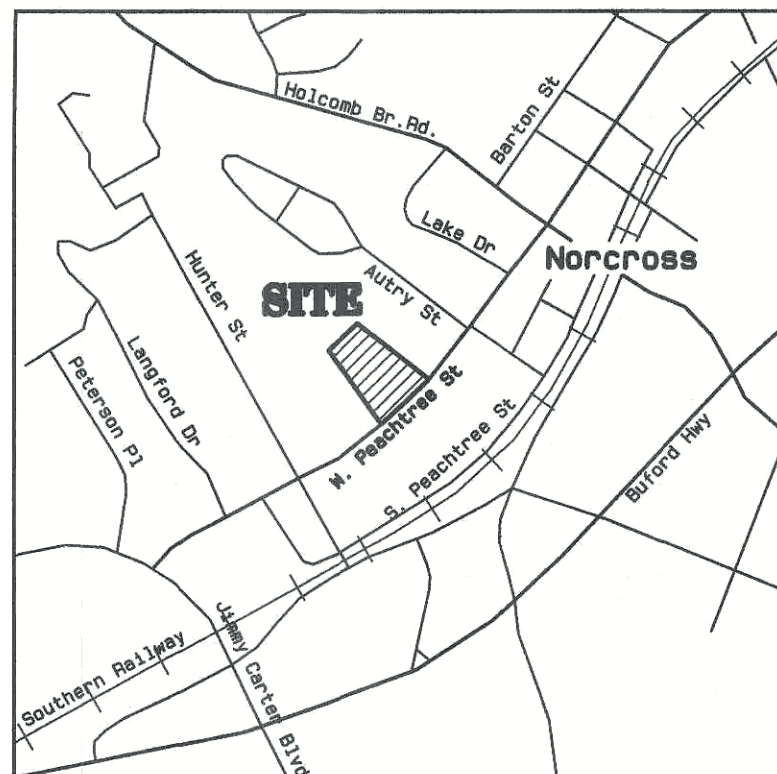
Payment Method:



Account Number: XXXXXXXXXXXXX3723
Routing Number: 061112843
Check Type: Business Checking

© 2023 Value Payment Systems, LLC. |

Attachment: Staff Report - RZ2023-002 Packet (23-6733 : RZ2023-002 - 510 & 520 West Peachtree Street)



VICINITY MAP

TOTAL AREA = 23,094 S.F.
= 0.5302 AC.

MINIMUM LOT SIZE = 5,455 S.F.
 as per current RTH guidelines.

Property lines to center of proposed street.
 HOA to be established to maintain street and drainage.

ADJOINING PROPERTY USE:
 CEMETERY

VARIANCES

ADJOINING PROPERTY USE:
 CHURCH PARKING

LOT 1 = 5,455 S.F. MIN

LOT 2 = 5,455 S.F. MIN

LOT 3 = 5,455 S.F. MIN

LOT 4 = 5,455 S.F. MIN

CURVE TABLE

CURVE	RADIUS	LENGTH	CHORD BEARING AND DISTANCE
C-1	1,125.92'	78.88'	S50°02'14"W 78.86'

LINE TABLE

LINE	BEARING AND DISTANCE
L-1	S52°02'39"W 43.16'

LOT CURVE TABLE

CURVE	RADIUS	LENGTH	CHORD BEARING AND DISTANCE
C-2	1,125.92'	17.86'	S51°35'23"W 17.86'
C-3	1,125.92'	61.02'	S49°34'58"W 61.01'

GENERAL NOTES

- The field data upon which this plat is based has a closure precision of one foot in 26,368 feet and an angular error of 9.0 seconds per angle point and was adjusted using the Compass Rule.
- This plat has been calculated for closure and is found to be accurate as follows:
 TOTAL: within one foot in 79,705 feet;
 Lot 1: within one foot in 97,245 feet;
 Lot 2: within one foot in 181,720 feet;
- Field information for this survey was obtained with a NIKON DTM-522 Total Station and an electronic data collector.
- By graphical plotting only, this property lies in Zone X, which is not a Special Flood Hazard Area per the FLOOD INSURANCE RATE MAP for Gwinnett County, Georgia and Incorporated Areas Map No. 13135C0082F, bearing an effective date of September 29, 2006.
- Existing utilities shown are based on visual observations by the survey crew only. There may be others not shown hereon. The "BEFORE YOU DIG" utility search company should be contacted prior to any construction done on this site. The Engineer assumes no responsibility for the locations of any underground utilities not visible.
- This survey was made without the benefit of a current Title Commitment, Easements, and Encumbrances may exist which benefit and/or burden this property.
- The IPF on R/W is on side line but projects 3.24' onto R/W.

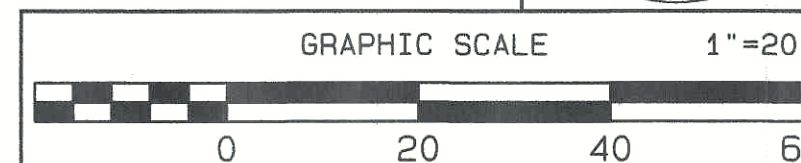
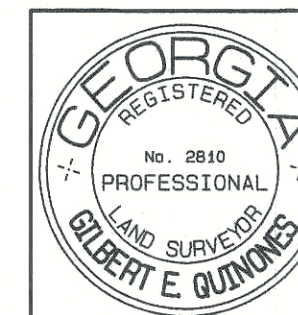
PROPOSED ZONING CHANGE
 EXISTING ZONING: R-75
 PROPOSED ZONING: RTH

ADJOINING PROPERTY USE:
 RESIDENTIAL BUT ZONED COMMERCIAL

SURVEYOR'S CERTIFICATE

IN MY OPINION, THIS PLAT IS A CORRECT REPRESENTATION OF THE LAND PLATTED AND HAS BEEN PREPARED IN CONFORMITY WITH THE MINIMUM STANDARDS AND REQUIREMENTS OF THE LAW.

GILBERT E. QUINONES, R.L.S.
 GA. R.L.S. Number 2810



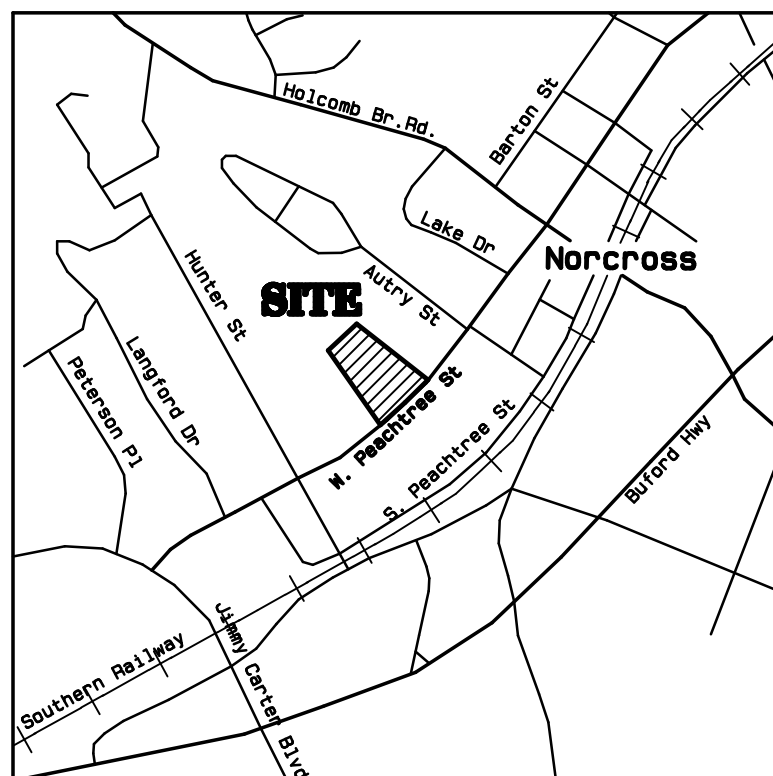
Q-B ENGINEERING, INC.
 517 Cemetery Street
 P.O. Box 1508
 Norcross, Georgia 30091-1508
 (770) 449-8623
 (770) 449-1088 [FAX]

REZONING PLAN
510 WEST PEACHTREE ST.

DATE	REVISIONS	DESCRIPTION	DATE
05-14-2007	1	SCALE: 1" = 20'	10-15-07
		DRAWN: G.E.Q.	
		DESIGNED: G.E.Q.	
		CHECKED: G.E.Q.	
		LAND LOT: 254	
		6TH LAND DISTRICT	
		GWINNETT COUNTY, GA.	

SHEET
1

DRAWING NO.
 07-045-RZ-1



VICINITY MAP

TOTAL AREA = 23,094 S.F.
= 0.5302 AC.
LOT 1 AREA = 11,679 S.F.
= 0.2681 AC.
LOT 2 AREA = 11,414 S.F.
= 0.2620 AC.

GENERAL NOTES

- The field data upon which this plat is based has a closure precision of one foot in 26,368 feet and an angular error of 9.0 seconds per angle point and was adjusted using the Compass Rule.
- This plat has been calculated for closure and is found to be accurate as follows:
TOTAL: within one foot in 79,705 feet;
Lot 1: within one foot in 97,245 feet;
Lot 2: within one foot in 181,720 feet;
- Field information for this survey was obtained with a NIKON DTM-522 Total Station and an electronic data collector.
- This property contains 0.5302 Acres.
- This property is zoned R-75 as per rezoning case no. 07-1053 approved on 12/03/2007 with the following conditions:
 - 75' of linear fencing must be installed along the southwest property line of lot # 1.
 - A landscape buffer of 10' wide must be maintained along the west and north property lines.
 - Fence design must be approved by the DDA.During the same case the following variances were also approved:
 - Minimum lot size is 11,400 SF
 - Minimum lot frontage is 61'
- By graphical plotting only, this property lies in Zone X, which is not a Special Flood Hazard Area per the FLOOD INSURANCE RATE MAP for Gwinnett County, Georgia and Incorporated Areas Map No. 13135C0082F, bearing an effective date of September 29, 2006.
- Existing utilities shown are based on visual observations by the survey crew only. There may be others not shown hereon. The "BEFORE YOU DIG" utility search company should be contacted prior to any construction done on this site. The Engineer assumes no responsibility for the locations of any underground utilities not visible.
- This survey was made without the benefit of a current Title Commitment, Easements, and Encumbrances may exist which benefit and/or burden this property.

N/F HOPEWELL MISSIONARY BAPTIST CHURCH

EXISTING CEMETERY

N/F HORACE SIMPSON

CURVE TABLE

CURVE	RADIUS	LENGTH	CHORD BEARING AND DISTANCE
C-1	1,125.92'	78.88'	S50°02'14"W 78.86'

LINE TABLE

LINE	BEARING AND DISTANCE
L-1	S52°02'39"W 43.16'

LOT CURVE TABLE

CURVE	RADIUS	LENGTH	CHORD BEARING AND DISTANCE
C-2	1,125.92'	17.86'	S51°35'23"W 17.86'
C-3	1,125.92'	61.02'	S49°34'58"W 61.01'

FINAL SURVEYOR'S CERTIFICATE

It is hereby certified that this plat is true and correct as to the property lines and all improvements shown thereon, and was prepared from an actual survey of the property made by me and under my supervision; that all monuments shown hereon actually exist, and their location, size, type and material are correctly shown. The field data upon which this plat is based has a closure precision of one foot in 26,368 feet and an angular error of 9.0 seconds per angle point, and was adjusted using the compass rule. This plat has been calculated for closure and is found to be accurate as follows: TOTAL: within one foot in 79,705 feet;
Lot 1: within one foot in 97,245 feet;
Lot 2: within one foot in 181,720 feet;

This plat contains a total of 0.5302 Acres and the equipment used to obtain the linear and angular measurements herein was a NIKON DTM-522 Total Station and an electronic data collector.

By: Gilbert E. Quinones
Registered Land Surveyor
Reg No: 2810 Date of Expiration: 12-31-2009

OWNER'S ACKNOWLEDGMENT AND DECLARATION

(STATE OF GEORGIA)
(COUNTY OF GWINNETT)

The owner of the land shown on this plat and whose name is subscribed hereto, in person or through a duly authorized agent, acknowledges that this plat was made from an actual survey, and accurately depicts the land owned by the undersigned and dedicated by this Acknowledgment and Declaration to the use of the public forever all streets, sewer collectors, lift stations, drains, easements, and other public facilities and appurtenances thereon shown.

SIGNATURE OF SUBDIVIDER DATE SIGNED SIGNATURE OF OWNER DATE SIGNED

PRINTED OR TYPED NAME OF SUBDIVIDER PRINTED OR TYPED NAME OF OWNER

FINAL PLAT APPROVAL

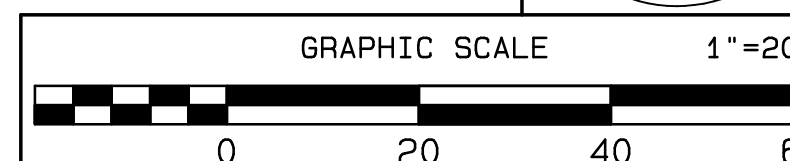
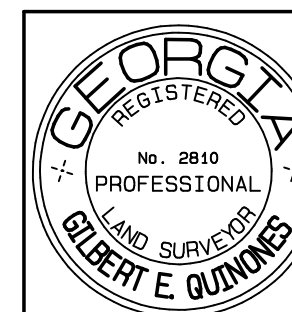
The Planning Commission Chairman and the Director of Community Development of the City of Norcross, Georgia, or his/her designees certifies that this plat complies with the City of Norcross Zoning Ordinance, and the City of Norcross Development Regulations as amended, and that it has been approved by all other operational City and county departments, as appropriate. This plat is approved subject to the provisions and requirements of the Development Performance and Maintenance Agreement executed for this project between the Owner and the City of Norcross.

DATED THIS DAY OF

DIRECTOR, DEPARTMENT OF PLANNING AND DEVELOPMENT

PUBLIC NOTICE - DRAINAGE NOTES:

- The City of Norcross assumes no responsibility for overflow or erosion of natural or artificial drains beyond the extent of the street right-of-way, or for the extension of culverts beyond the point shown on the approved and recorded subdivision plat.
- Stream Buffer Easements are to remain in a natural and undisturbed condition.
- Structures are not allowed in drainage easements.
- The City of Norcross assumes no responsibility for the maintenance of pipes in drainage easements beyond the City right-of-way.



EXEMPTION PLAT
510 WEST PEACHTREE ST.

PAUL LOWRY

2368 Peeler Road
Dunwoody, Georgia 30338
(770) 458-5778

DATE	REVISIONS	NO.	DESCRIPTION	DATE
01-28-2008				
SCALE: 1" = 20'				
DRAWN: L.J.M.				
DESIGNED: G.E.Q.				
CHECKED: G.E.Q.				
LAND LOT: 254				
6TH LAND DISTRICT				
SHEET				
1				
NO.				
1				
DRAWING NO.				
07-045-EP-1				

Q-B ENGINEERING, INC.

517 Cemetery Street
P.O. Box 1508
Norcross, Georgia 30091-1508
(770) 449-8623
(770) 449-1088 [FAX]



Prepared by, record and return to:
 Mazley, Finlayson & Loggins LLP
 1050 Crown Pointe Parkway, Suite 1500
 Atlanta, GA 30338
 (404)256-0700
 File No.: 22-003061ATL
 Parcel ID # R6254 001 and R6254 576

DEED B: 59710 P: 00220

02/22/2022 08:30 AM Pgs: 2 Fees: \$25.00

TTax: \$180.00

Tiana P Garner, Clerk of Superior Court

Gwinnett County, GA

PT-61 #: 0672022005166

ERECORDED

eFile Participant IDs: 9273387672,7067927936

LIMITED WARRANTY DEED

STATE OF GEORGIA

COUNTY OF DEKALB

THIS INDENTURE, made this 18th day of February, 2022, by and between Paul M Lowry, as party or parties of the first part, hereinafter called Grantor, and McClure, McClure and Milkwick, LLC, a Georgia limited liability company, as party or parties of the second part, hereinafter called Grantee (the words "Grantor" and "Grantee" to include their respective heirs, successors and assigns where the context requires or permits).

WITNESSETH that: Grantor, for and in consideration of the sum of TEN DOLLARS AND NO/100 (\$10.00) AND OTHER VALUABLE CONSIDERATIONS in hand paid at and before the sealing and delivery of these presents, the receipt whereof is hereby acknowledged, has granted, bargained, sold, aliened, conveyed and confirmed, and by these presents does grant, bargain, sell, alien, convey and confirm unto the said Grantee, the following described property, to-wit:

See Exhibit A attached hereto and made a part hereof.

THIS CONVEYANCE is made subject to all zoning ordinances, easements and restrictions of record affecting said described property.

TO HAVE AND TO HOLD the said tract or parcel of land, with all and singular the rights, members and appurtenances thereof, to the same being, belonging, or in anywise appertaining, to the only proper use, benefit and behoof of the said Grantee, forever IN FEE SIMPLE.

AND THE SAID Grantor will warrant and forever defend the right and title to the above described property unto the said Grantees against the claims of all persons by, through, or under Grantor herein.

IN WITNESS WHEREOF, the Grantor has signed and sealed this deed, the date and year above written.

Signed, sealed and delivered
 in the presence of:

[Signature]
 Unofficial Witness

[Signature]
 Notary Public

GRANTOR:

[Signature]
 Paul M Lowry (SEAL)



EXHIBIT "A"

All that tract or parcel of land lying and being in Land Lot 254 of the 6th Land District of Gwinnett County, Georgia, being Lots 1 and 2, as shown on Exemption Plat, 510 West Peachtree St. prepared by Q-B Engineering, Inc. dated January 28, 2008 and recorded in Plat Book 123, Page 66, Gwinnett County, Georgia Records, to which referenced is hereby made for a more complete and accurate description of the within described property.

Parcel ID: R6254 001 & R6254 576

Attachment: Staff Report - RZ2023-002 Packet (23-6733 : RZ2023-002 - 510 & 520 West Peachtree Street)



Norcross, GA - Treasurer
 65 Lawrenceville St
 Norcross, GA 30071
 (770) 448-2122

Tax Charge Information Sheet

Interest Date: 04/04/2023

MCCLURE MCLURE AND MILKWICK LLC

Parcel Number: [R6254 001](#) Situs: 0 W PEACHTREE ST
 Owner: MCCLURE MCLURE AND MILKWICK LLC Legal: LOT 1 W PTREE ST

Taxes Due

Year	Type	Bill Number	Tax	Interest	Penalty	Additional Costs	Total Due
2022	Tax	003312	\$130.23	\$4.78	\$6.51	\$64.00	\$205.52
Total Taxes Due for Parcel Number R6254 001:			\$130.23	\$4.78	\$6.51	\$64.00	\$205.52

Tax Charge Summary for 1 Parcel

Total Unpaid Charges:

Total Due: \$205.52

Grand Total Unpaid: \$205.52

Attachment: Staff Report - RZ2023-002 Packet (23-6733 : RZ2023-002 - 510 & 520 West Peachtree Street)



Norcross, GA - Treasurer
 65 Lawrenceville St
 Norcross, GA 30071
 (770) 448-2122

Tax Charge Information Sheet

Interest Date: 04/04/2023

MCCLURE MCLURE AND MILKWICK LLC

Parcel Number: [R6254 576](#) Situs: 0 W PEACHTREE ST
 Owner: MCCLURE MCLURE AND MILKWICK LLC Legal: LOT 2 W PTREE ST

Taxes Due

Year	Type	Bill Number	Tax	Interest	Penalty	Additional Costs	Total Due
2022	Tax	002937	\$130.23	\$4.78	\$6.51	\$64.00	\$205.52
Total Taxes Due for Parcel Number R6254 576:			\$130.23	\$4.78	\$6.51	\$64.00	\$205.52

Tax Charge Summary for 1 Parcel

Total Unpaid Charges:

Total Due: **\$205.52**

Grand Total Unpaid: **\$205.52**

Attachment: Staff Report - RZ2023-002 Packet (23-6733 : RZ2023-002 - 510 & 520 West Peachtree Street)



MAYOR **CRAIG NEWTON** · MAYOR PRO TEM **BRUCE GAYNOR** · COUNCILMEMBER **ANDREW HIXSON** · COUNCILMEMBER **JOSH BARE**

COUNCILMEMBER **MATT MYERS** · COUNCILMEMBER **ARLENE BECKLES** · CITY MANAGER **ERIC JOHNSON** · CITY CLERK **MONIQUE PHILIP**

City of Norcross

Legislation Details (With Details)

File #:	23-6754	Version:	
Type #:	Agenda Item	Status:	Agenda Ready
On Agenda:	7/10/2023 6:30 PM	In Control:	Mayor and Council
Title:	Text2023-001: Event Halls		

Sponsors:

Code Sections:

Attachments:

1. [Agenda Report - Text2023-001: Event Halls](#)
2. [Proposed Ordinance Changes](#)
3. [Ordinance UDO Event Halls](#)

Title

Text2023-001: Event Halls

Drafter

Antonio Harris

Motion

A motion to Approve/Deny An Amendment To Article II Of The Unified Development Ordinance Of Norcross, Georgia To Add and Amend Certain Definitions; To Amend Considered Special Uses In The OI Office-Institutional Zoning District; To Amend Considered Special Uses In The C1 Neighborhood Business Zoning District; To Amend Considered Special Uses In The C2 General Business Zoning District; To Amend Considered Special Uses In The HX Historic Mixed-Use District; To Amend Considered Special Uses In The CX Community Mixed-Use Zoning District; And To Add Supplemental Standards for Considering A Special Use for Event Halls; To Repeal Contrary Provisions; And do Provide For An Effective Date, with the following enacting clause:

The Mayor and City Council of the City of Norcross, Georgia, hereby ordains that the adopted Code of Ordinances is hereby amended as more particularly set forth below. It is the intention of the Mayor and City Council, and it is hereby ordained that the following provisions shall become and be made a part of the Code of the City of Norcross, and the Sections in the Code in the Ordinance be numbered to accomplish that intention.



MAYOR **CRAIG NEWTON** • MAYOR PRO TEM **BRUCE GAYNOR** • COUNCILMEMBER **ANDREW HIXSON** • COUNCILMEMBER **JOSH BARE**
COUNCILMEMBER **MATT MYERS** • COUNCILMEMBER **ARLENE BECKLES** • CITY MANAGER **ERIC JOHNSON** • CITY CLERK **MONIQUE PHILIP**

Agenda Report

To: Planning & Zoning Board

From: Community Development & Planning and Legal Counsel

Agenda: July 10, 2023 – Mayor and Council

Agenda #: 23-675454

Item: UDO Text Amendment to Section 202-2 Supplemental Use Standards

CC: Eric Johnson, City Manager

Recommendation

Planning and Zoning Board

The Planning and Zoning Board, at its regular meeting on Wednesday, June 7, 2023, recommended approval of the attached proposed changes to the Unified Development Ordinance by a vote of 3-0 with the following change under Section 202-2 Supplemental Use Standards:

Sec.202-2. (j) ~~(5)~~ Guest shall be limited to no more than 150 (subject to fire code limitations) allowed by Fire Code at any one time. During inclement weather there shall be sufficient space to safely shelter guests. Adequate, permanent restroom facilities must be provided, which shall meet the minimum requirements of the UDO and other applicable city and state regulations.

Staff

The Community Development and Planning Department recommends consideration of the attached changes to sections of the Unified Development Ordinance (UDO).



MAYOR **CRAIG NEWTON** • MAYOR PRO TEM **BRUCE GAYNOR** • COUNCILMEMBER **ANDREW HIXSON** • COUNCILMEMBER **JOSH BARE**
COUNCILMEMBER **MATT MYERS** • COUNCILMEMBER **ARLENE BECKLES** • CITY MANAGER **ERIC JOHNSON** • CITY CLERK **MONIQUE PHILIP**

Background

The Community Development and Planning Department is working with the City Legal Counsel, the Norcross Police Department and the City Manager to develop a more robust set of regulations as it relates to event halls. There have been numerous problematic sites operating as event halls in the last 18 months that have led to an increase in crimes and other ordinance related violations. Mayor and Council enacted a six month moratorium on event hall permitting to allow staff to come up with edits to the Unified Development Ordinance, Alcohol Licensing ordinances and Business License ordinances. The attached recommendations are for changes to the Unified Development Ordinance.

The attached proposes changes to the following:

1. Definitions of Event Halls/Facilities (definition added) and Places of Public Assembly (definition amended);
2. OI district, removes event facilities as a use allowed by right, adds in language for catering and food preparation businesses;
3. C1 district, clarifies that event halls do not qualify for a special use permit in the district;
4. C2 district, removes event facilities as a use allowed by right, adds in language for catering and food preparation businesses; adds in that event halls are a special use permit in the district;
5. HX district adds in that event halls are a special use permit in the district;
6. CX District, , removes event facilities as a use allowed by right; adds in that event halls are a special use permit in the district;
7. Supplemental and Accessory Use Standards, adds in a list of seven items that serve as additional regulations that need to be met by event halls, that must be proved during the request for a special use permit.

Financial Impact

No applicable direct financial impact.

Consistent with Comprehensive Plan?

These changes are consistent with **GOAL 6** *Further the City's Tradition of Strong Leadership and High Level of Quality Services*. Leadership includes clarifying code language when and where necessary to be clear and concise.



MAYOR **CRAIG NEWTON** • MAYOR PRO TEM **BRUCE GAYNOR** • COUNCILMEMBER **ANDREW HIXSON** • COUNCILMEMBER **JOSH BARE**
COUNCILMEMBER **MATT MYERS** • COUNCILMEMBER **ARLENE BECKLES** • CITY MANAGER **ERIC JOHNSON** • CITY CLERK **MONIQUE PHILIP**

Attachments

Proposed Ordinance Changes
Ordinance UDO Event Halls

Update

Attachment: Agenda Report - Text2023-001: Event Halls (23-6754 : Text2023-001: Event Halls)

PART II - CODE OF ORDINANCES
Chapter 100 - GENERAL AND ADMINISTRATIVE PROVISIONS
ARTICLE II. DEFINITIONS

ARTICLE II. DEFINITIONS

Sec. 102-1. General.

Except as specifically defined in this article or in this UDO, words and phrases not defined in this UDO or in any other ordinance of the city shall be construed to have the meaning given by common and ordinary use as defined by the latest edition of Webster's Third New International Dictionary and as identified in Section 101-6(b), rules applying to text.

(Ord. No. 08-2019 , § I, 6-3-2019)

Sec. 102-2. Defined terms.

The following words, terms and phrases, when used in this UDO, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning. Note that for flood-plain management, specific definitions exist in chapter 400 article IV which only relate to items applicable to that section.

E

Event Hall means a commercial business at which 50% of its business involve the leasing or providing of space for events, celebrations, ceremonies, etc. to celebrate a particular event, anniversary, or holiday (i.e., birthday parties, weddings, etc.) that (i) provides a gathering space for rental purposes; (ii) charges a rental fee pursuant to a written agreement for the use of the event hall for events; (iii) does not allow sexually related adult entertainment to be performed in the event hall.

P

Places of public assembly means churches, synagogues, temples, mosques, and other places of worship along with similar places where groups of people gather, including but not limited to church schools, ~~event centers~~, recreational facilities, ~~movie theaters~~, and training centers.

****NB:** Any new definitions should be added in the appropriate alphabetic location for ease of location

Sec. 201-16. OI office-institutional.

- (a) *OI purpose.* The OI office-institutional district established to provide a location for offices, institutions and limited related service activities in buildings of high character in attractive surroundings.
- (b) *OI lot development standards.*

Lot dimensions	
Minimum lot area	None
Minimum lot width	None
Minimum lot frontage	None
Minimum setbacks	
<i>Principal building</i>	
Front (from right-of-way)	50'

Side	0'
Rear	15' 40' if abutting a residential district
<i>Accessory building</i>	
From principal structure	5'
Front	Not allowed
Side	5' unless abutting a residential district, then 15'
Rear	5' unless abutting a residential district, then 15'
Maximum height	
Principal	40'
Accessory	20'
Impervious surface coverage	60%

- (c) *Ol supplemental regulations.*
- (1) Accessory use standards—see chapter 200, article II, supplemental and accessory use standards.
 - (2) Landscape and buffering—see chapter 200, article V, tree conservation, buffers, and landscaping.
 - (3) Parking and loading—see chapter 200, article III, parking and loading requirements.
 - (4) Signs—see chapter 200, article IV, sign regulations.
- (d) *Ol permitted uses.* The following uses shall be permitted as of right in this district. Supplemental regulations for uses are in chapter 200, article II, supplemental use standards, as applicable.
- (1) *Residential—group, institutional and social service living.*
 - a. Nursing care institutions, intermediate care institutions, handicapped or infirm institutions and child care institutions.
 - b. Institutions (other than halfway houses) where mentally ill persons are confined.
 - (2) *Services—office, clerical, repair, research and personal not primarily related to the sale of goods or merchandise.*
 - a. Banks and financial institutions.
 - b. Business college or business schools operated as a business enterprise.
 - c. Day care center.
 - d. Funeral home.
 - e. Medical clinic or dental office.
 - f. Personal services.
 - g. Professional and business offices.
 - h. Professional services.
 - (3) *Educational, cultural, religious, philanthropic, social or fraternal.*
 - a. Places of public assembly.
 - b. Elementary and secondary schools.
 - c. Library, museum, art gallery, art center and similar uses including associated educational and instructional activities.

- (4) *Storage and parking.*
- Automobile parking garage or parking lot not located on a lot on which there is another principal use to which the parking is related.
 - Parking of vehicles or storage of equipment outside enclosed structures where: (i) vehicles or equipment are owned and used by the person making use of the lot, and (ii) parking or storage is more than a minor and incidental part of the overall use made of the lot.
- (5) *Miscellaneous semi-public facilities and uses.*
- Museum.
 - Community center or recreation area.
 - Utility transmission and monitoring facilities.
- (e) *Of special permit uses.* The following uses shall be considered special permit uses in this district. Supplemental regulations for uses are in article II, supplemental use standards, as applicable.
- Residential—miscellaneous lodging, rooms for rent situations.*
 - Hotel.
 - Services—office, clerical, repair, research and personal not primarily related to the sale of goods or merchandise.*
 - Other service establishments not listed, but similar to the listed uses compatible with uses on adjoining property and meeting the intent and purpose of this district.
 - Educational, cultural, religious, philanthropic, social or fraternal.*
 - Private schools, trade or vocational schools.
 - Food and drink.*
 - ~~Event facilities, business, social and catering.~~
 - Restaurants, no drive-in or drive-thru.
- (f) *Of accessory uses.* Supplemental regulations for accessory uses are in chapter 200, article II, supplemental use standards, as applicable.
- (Ord. No. 08-2019 , § I, 6-3-2019)

Sec. 201-17. C1 neighborhood business.

- C1 purpose.* The C1 neighborhood business district is established to provide a location for convenience goods and services for people in nearby residential neighborhoods.
- C1 lot development standards.*

Lot dimensions	
Minimum lot area	None
Minimum lot width	None
Minimum lot frontage	None
Minimum setbacks	
<i>Principal building</i>	
Front (from right-of-way)	25'

Side	If provided, 10' each yard Required 20' each yard if abutting residential district
Rear	If provided, 10' each yard Required 40' if abutting residential district
Accessory building	
From principal structure	5'
Front	Not allowed
Side	5' unless abutting a residential district, then 15'
Rear	5' unless abutting a residential district, then 15'
Maximum height	
Principal	35'
Accessory	20'
Impervious surface coverage	80%

- (c) *C1 supplemental regulations.*
- (1) Accessory use standards—see chapter 200, article II, supplemental and accessory use standards.
 - (2) Landscape and buffering—see chapter 200, article V, tree conservation, buffers, and landscaping.
 - (3) Parking and loading—see chapter 200, article III, parking and loading requirements.
 - (4) Signs—see chapter 200, article IV, sign regulations.
- (d) *C1 permitted uses.* The following uses shall be permitted as of right in this district. Supplemental regulations for uses are in chapter 200, article II, supplemental use standards, as applicable.
- (1) *Sales and rental of goods, merchandise and equipment.*
 - a. Art gallery.
 - b. Retail sales < 5,000 square feet.
 - c. Studio or meeting facility < 5,000 square feet.
 - (2) *Services—office, clerical, repair, research and personal not primarily related to the sale of goods or merchandise.*
 - a. Banks and financial institutions.
 - b. Day care center.
 - c. Medical or dental office or clinic.
 - d. Personal service.
 - e. Professional and business office.
 - f. Professional service.
 - (3) *Educational, cultural, religious, philanthropic, social or fraternal.*
 - a. Nursery school and kindergarten.
 - b. Social, fraternal, clubs and lodges.
 - c. Library.
 - d. Museum.

- (e) *C1 special permit uses.* The following uses shall be considered special permit uses in this district. Supplemental regulations for uses are in article II, supplemental use standards, as applicable.
- (1) *Sales and rental of goods, merchandise and equipment.*
- Fuel sales.
 - Fuel sales when accessory to a permitted retail use.
 - Studio or meeting facility 5,000—19,999 square feet.
 - Any retail establishment not specifically permitted, but which is similar to the listed uses, compatible with uses on adjoining property and which meets the intent and purpose of the district, **except that no special permit for an Event Hall may be given in the zoning district.**
- (2) *Motor vehicle related sales and service operations.*
- Motor vehicle service and fuel station.
- (f) *C1 accessory uses.* Supplemental regulations for accessory uses are in chapter 200 article II, supplemental use standards, as applicable.
- (Ord. No. 08-2019 , § I, 6-3-2019)

Sec. 201-18. C2 general business.

- (a) *Purpose.* The C2 general business district is established to provide adequate space in appropriate locations along major streets, thoroughfares and at intersections for various types of business and service uses. These uses should include the retailing of major goods and services, general office facilities and public functions that would serve a community area of several neighborhoods. Development of uses in the district characteristically occupies a larger area than in the C1, neighborhood business district because it is intended to serve a greater population and to offer a wider range of goods and services. Orientation and expansion of this district should occur as an increase in depth at major intersections rather than as a strip-like extension along the street or thoroughfare.
- (b) *C2 Lot development standards.*

Lot dimensions	
Minimum lot area	None
Minimum lot width	None
Minimum lot frontage	None
Minimum setbacks	
Principal building	
Front (from right-of-way)	50'
Side	If provided, 10' each yard Required 20' each yard if abutting residential district
Rear	If provided, 10' each yard Required 40' if abutting residential district
Accessory building	
From principal structure	5'
Front	Not allowed
Side	5' unless abutting a residential district, then 15'
Rear	5' unless abutting a residential district, then 15'
Maximum height	

Principal	35'
Accessory	20'
Impervious surface coverage	80%

- (c) *C2 supplemental regulations.*
- (1) Accessory use standards—see chapter 200, article II, supplemental and accessory use standards.
 - (2) Landscape and buffering—see chapter 200, article V, tree conservation, buffers, and landscaping.
 - (3) Parking and loading—see chapter 200, article III, parking and loading requirements.
 - (4) Signs—see chapter 200, article IV, sign regulations.
- (d) *C2 permitted uses.* The following uses shall be permitted as of right in this district. Supplemental regulations for uses are in chapter 200, article II, supplemental use standards, as applicable.
- (1) *Residential—miscellaneous, lodging, rooms for rent situations.*
 - a. Hotel.
 - (2) *Sales and rental of goods, merchandise and equipment.*
 - a. Art gallery.
 - b. Equipment rental—no heavy equipment or outdoor storage.
 - c. Plumbing, electrical, pool and home building supply showrooms and sales—no outdoor storage.
 - d. Motorcycle sales, rental, and service.
 - e. Retail sales.
 - f. Studio or meeting facility.
 - (3) *Services—office, clerical, repair, research and personal not primarily related to the sale of goods or merchandise.*
 - a. Banks and financial institutions.
 - b. Building, electrical or plumbing contractors—no outside storage.
 - c. Business college or business school operated as a business enterprise.
 - d. Day care center.
 - e. Funeral home.
 - f. Massage therapist, certified.
 - g. Medical or dental office or clinic.
 - h. Motorcycle service.
 - i. Outdoor theater.
 - j. Personal service.
 - k. Professional and business office.
 - l. Professional service.
 - m. Taxi cab or limousine service.

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- (4) *Manufacturing, wholesale and warehousing.*
 - a. Radio, recording or television studio and broadcast station.
 - (5) *Educational, cultural, religious, philanthropic, social or fraternal.*
 - a. Places of public assembly.
 - b. Private college, university, community college—including associated facilities such as dorms, offices, athletic fields.
 - c. Libraries, museums, art galleries, art centers and similar uses.
 - d. Private schools, trade or vocational schools.
 - e. Social, fraternal, clubs and lodges.
 - (6) *Recreation, amusement, entertainment.*
 - a. Activity constructed entirely within a building or substantial structure—theater, bowling alley, skating rink, shooting range, movie theater, game room, etc.
 - b. Pool hall or billiard hall—three or more tables.
 - (7) *Food and drink.*
 - a. **Catering or food preparation business** ~~Event facility, business, social and catering.~~
 - b. Restaurant.
 - c. Microbreweries/microdistilleries.
 - d. Brew pubs.
 - (8) *Motor vehicle related sales and service operations.*
 - a. Auto parts store—no on-premise installation.
 - b. Emissions inspection station.
 - c. Motor vehicle service and fuel station.
 - (9) *Storage and parking.*
 - a. Automobile parking garage or parking lot not located on a lot on which there is another principal use to which the parking is related.
 - (10) *Services and enterprises related to animals.*
 - a. Veterinarian clinic—no outdoor boarding.
 - (11) *Miscellaneous semi-public facilities and utilities.*
 - a. Library.
 - b. Museum.
 - c. Utility transmission and monitoring facility.
 - (e) *C2 special permit uses.* The following uses shall be considered special permit uses in this district. Supplemental regulations for uses are in article II, supplemental use standards, as applicable.
 - (1) *Residential—miscellaneous, lodging, rooms for rent situations.*
 - a. Extended stay hotel.

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- (2) *Sales and rental of goods, merchandise and equipment.*
 - a. Building material sales.
 - b. Fuel sales.
 - c. Fuel sales when accessory to a permitted retail use.
 - d. Garden supply center and greenhouse.
 - e. Any retail establishment not specifically permitted, but which is similar to the listed uses, compatible with uses on adjoining property and which meets the intent and purpose of the district.
 - (3) *Services—office, clerical, repair, research and personal—not primarily related to the sale of goods or merchandise.*
 - a. Hospital, clinic or other medical treatment facility > 10,000 square feet.
 - b. Tattoo and/or body piercing establishment.
 - c. Any service establishment not specifically permitted, but which is similar to the listed uses, compatible with uses on adjoining property and which meets the intent and purpose of the district.
 - (4) *Manufacturing, wholesale, warehousing.*
 - a. Wholesale warehouse—no outdoor storage.
 - (5) *Recreation, amusement, entertainment.*
 - a. Activity conducted outside an enclosed building or substantial structure—golf driving range, etc.
 - b. Event Halls.**
 - (6) *Motor vehicle related sales and service operations.*
 - a. Automobile vehicle rental.
 - b. Car wash.
 - c. Motor vehicle repair and maintenance—including painting and body work.
 - d. Motor vehicle repair and maintenance—not including substantial body work.
 - e. Motor vehicle sales or rental—with repair and body work as an accessory use.
 - f. Motor vehicle service and fuel station.
 - (7) *Miscellaneous semi-public facilities and uses.*
 - a. Telecommunications antenna.
 - b. Telecommunications tower.
 - (f) *C2 accessory uses.* Supplemental regulations for accessory uses are in chapter 200, article II, supplemental use standards, as applicable.

(Ord. No. 08-2019 , § I, 6-3-2019; Ord. No. 05-2021 , § I, 5-3-2021)

Sec. 201-19. HX historic mixed-use.

- (a) *HX purpose.* The HX historic mixed-use district is established to provide for a variety of retail, service, office, public and semi-public uses, with the inclusion of limited residential uses, in a pedestrian friendly environment to promote live-work and mixed-use opportunities.
- (b) *HX lot development standards.*

Lot dimensions	
Minimum lot area	None
Minimum lot width	None
Minimum lot frontage	None
Minimum setbacks	
<i>Principal building</i>	
Front (from right-of-way) build-to-line	0'-10'
Side	0'
Rear	0'
<i>Accessory building</i>	
From principal structure	5'
Front	Not allowed
Side	5' unless abutting a residential district, then 15'
Rear	5' unless abutting a residential district, then 15'
Maximum height	
Principal	40'
Accessory	20'
Impervious surface coverage	100%
Note: Maximum multi-family density as allowed in the comprehensive plan character area	

- (c) *HX supplemental regulations.*
- (1) Accessory use standards—see chapter 200, article II, supplemental and accessory use standards.
 - (2) Landscape and buffering—see chapter 200, article V, tree conservation, buffers, and landscaping.
 - (3) Parking and loading—see chapter 200, article III, parking and loading requirements.
 - (4) Signs—see chapter 200, article IV, sign regulations.
- (d) *HX permitted uses.* The following uses shall be permitted as of right in this district. Supplemental regulations for uses are in chapter 200, article II, supplemental use standards, as applicable.
- (1) *Residential—household residence.*
 - a. Accessory dwelling unit.
 - (2) *Sales and rental of goods, merchandise and equipment.*
 - a. Retail sales < 5,000 square feet.
 - b. Studio or meeting facility < 19,999 square feet.
 - (3) *Services—office, clerical, repair, research and personal not primarily related to the sale of goods or merchandise.*
 - a. Banks and financial institutions—no drive-in facilities.

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- b. Business college or business school operated as a business enterprise.
 - c. Day care center.
 - d. Medical or dental office or clinic.
 - e. Personal service.
 - f. Professional and business office.
 - g. Professional service.
- (4) *Educational, cultural, religious, philanthropic, social or fraternal.*
- a. Libraries, museums, art galleries, art centers and similar uses.
- (5) *Food and drink.*
- a. Restaurant—no drive-in or drive-thru.
 - b. Microbreweries/microdistilleries.
 - c. Brew pubs.
- (6) *Mixed-use.*
- a. Mixed-use as defined in chapter 100, article II.
- (e) *HX special permit uses.* The following uses shall be considered special permit uses in this district. Supplemental regulations for uses are in article II, Supplemental use standards, as applicable.
- (1) *Residential—household residence.*
- a. Townhouse.
- (2) *Residential—miscellaneous, lodging, rooms for rent situations.*
- a. Bed and breakfast.
 - b. Hotel.
- (3) *Sales and rental of goods, merchandise and equipment.*
- a. Retail sales > 5,000 square feet.
 - b. Studio or meeting facility > 20,000 square feet.
 - c. Any retail establishment not specifically permitted, but which is similar to the listed uses, compatible with uses on adjoining property and which meets the intent and purpose of the district.
- (4) *Services—office, clerical, repair, research and personal—not primarily related to the sale of goods or merchandise.*
- a. Outdoor theater.
 - b. Any service establishment not specifically permitted, but which is similar to the listed uses, compatible with uses on adjoining property and which meets the intent and purpose of the district.
- (5) *Educational, cultural, religious, philanthropic, social or fraternal.*
- a. Places of public assembly.

- b. Private college, university, community college—including associated facilities such as dorms, offices, athletic fields.
- c. Libraries, museums, art galleries, art centers and similar uses.
- d. Private schools, trade or vocational schools.
- e. Social, fraternal, clubs and lodges.
- (6) *Recreation, amusement, entertainment.*
 - a. Activity conducted entirely within a building or substantial structure—theater, bowling alley, skating rink, movie theater, game room, etc.
- (7) *Storage and parking.*
 - a. Automobile parking garage or parking lot not located on a lot on which there is another principal use to which the parking is related.

b. Event Halls.

- (f) *HX accessory uses.*
 - (1) Supplemental regulations for accessory uses are in chapter 200, article II, supplemental use standards, as applicable.
 - (2) Accessory dwelling unit in the HX district—may be permitted if it meets the following criteria:
 - a. The principal use and secondary use shall be subject to fire separation as required by the county Fire Marshal;
 - b. The dwelling unit must not occupy ground floor frontage (storefront) on South Peachtree Street or Jones Street;
 - c. The dwelling unit must not displace any space that has been actively used within the preceding 12 months for retail, office or food service not including passive storage;
 - d. The exterior appearance of any new construction will be subject to the approval of the HPC; and
 - e. Only one accessory dwelling unit per lot is permitted.

(Ord. No. 08-2019 , § I, 6-3-2019; Ord. No. 05-2021 , § I, 5-3-2021)

Sec. 201-22. CX community mixed-use.

- (a) *CX purpose.* The CX community mixed-use district is established to provide suitable locations for a compatible mix of residential uses, retail goods and services, office uses and dedicated open space that serves the needs of the region.
- (b) *CX lot development standards.*

Lot dimensions	
Minimum lot area	None
Minimum lot width	None

Minimum lot frontage	None
Maximum residential density	
Townhouse	15 dua
Multi-family residence	35 dua
Minimum setbacks	
<i>Principal building</i>	
Front (from right-of-way)	40'
Side	0' Required 30' each yard if abutting residential district
Rear	0' Required 40' if abutting residential district
<i>Accessory building</i>	
From principal structure	5'
Front	Not allowed
Side	5' unless abutting a residential district, then 15'
Rear	5' unless abutting a residential district, then 15'
Maximum height	
Principal	See the appropriate comprehensive plan character area
Accessory	20'
Impervious surface coverage	80%

Note: Maximum multi-family density as allowed in the comprehensive plan character area.

- (c) *CX supplemental regulations.*
- (1) Accessory use standards—see chapter 200, article II, supplemental and accessory use standards.
 - (2) Landscape and buffering—see chapter 200, article V, tree conservation, buffers, and landscaping.
 - (3) Parking and loading—see chapter 200, article III, parking and loading requirements.
 - (4) Signs—see chapter 200, article IV, sign regulations.
- (d) *CX permitted uses.* The following uses shall be permitted as of right in this district. Supplemental regulations for uses are in chapter 200, article II, supplemental use standards, as applicable.
- (1) *Residential—household residence.*
 - a. Multi-family residence.
 - b. Townhouse.
 - (2) *Residential—miscellaneous, lodging, rooms for rent situations.*
 - a. Hotel.
 - (3) *Sales and rental of goods, merchandise and equipment.*
 - a. Art gallery.
 - b. Equipment rental—no heavy equipment or outdoor storage.
 - c. Plumbing, electrical, pool and home building supply showrooms and sales centers—no outdoor storage.

- d. Retail sales.
- e. Studio or meeting facility.
- (4) *Services—office, clerical, repair, research and personal not primarily related to the sale of goods or merchandise.*
 - a. Banks and financial institutions.
 - b. Building, electrical or plumbing contractors - Provided no equipment or materials are stored outside.
 - c. Business college or business school operated as a business enterprise.
 - d. Day care center.
 - e. Funeral home.
 - f. Medical or dental office or clinic.
 - g. Outdoor theater.
 - h. Personal service.
 - i. Professional and business office.
 - j. Professional service.
 - k. Taxi cab or limousine service.
- (5) *Manufacturing, wholesale and warehousing.*
 - a. Radio, recording or television studio and broadcasting station.
 - b. Wholesale trade/distribution office.
 - c. Logistics.
- (6) *Educational, cultural, religious, philanthropic, social or fraternal.*
 - a. Places of public assembly.
 - b. Private college, university, community college.
 - c. Library, museum, art gallery, art center and similar uses.
 - d. Private school, trade or vocational school.
 - e. Social, fraternal, clubs and lodges.
 - ~~f. Event Facilities.~~
- (7) *Recreation, amusement, entertainment.*
 - a. Activity conducted entirely within a building or substantial structure (e.g., theater).
 - b. Pool hall or billiard hall—three or more tables.
- (8) *Food and drink.*
 - a. **Catering or Food Preparation Business** ~~Event facility—business, social and catering.~~
 - b. Restaurant—with or without drive-in or drive-thru facility.
 - c. Microbreweries/microdistilleries.
 - d. Brew pubs.

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- (9) *Storage and parking.*
 - a. Automobile parking garages or parking lots not located on a lot on which there is another principal use to which the parking is related.
 - (10) *Services and enterprises related to animals.*
 - a. Veterinarian—including veterinary clinics with no outdoor kennel or boarding.
 - (11) *Mixed-use.*
 - a. Mixed-use as defined in chapter 100, article II.
 - (e) *CX special permit uses.* The following uses shall be considered special permit uses in this district. Supplemental regulations for uses are in article II, supplemental use standards, as applicable.
 - (1) *Residential—miscellaneous, lodging, rooms for rent situations.*
 - a. Extended stay hotel.
 - (2) *Sales and rental of goods, merchandise and equipment.*
 - a. Building material sales with outdoor storage.
 - b. Fuel sales.
 - c. Fuel sales when accessory to a permitted retail use.
 - d. Garden supply centers and greenhouses—including outdoor storage.
 - e. Similar retail establishment not listed - Compatible with uses on adjoining property and which meets the intent and purpose of the district.
 - (3) *Services—office, clerical, repair, research and personal not related to the sale of goods or merchandise.*
 - a. Hospital, clinic or other medical treatment facility in excess of 10,000 square feet.
 - b. Tattoo and/or body piercing establishment.
 - c. Similar service establishment not listed—compatible with uses on adjoining property and which meets the intent and purpose of the district.
 - (4) *Manufacturing, wholesale and warehousing.*
 - a. Wholesale warehouse—no outdoor storage.
 - (5) *Recreation, amusement, entertainment.*
 - a. Activity conducted outside enclosed building or substantial structure (e.g., driving range).
 - b. Event Halls**
 - (6) *Storage and parking.*
 - a. Landscaping services.
 - (7) *Miscellaneous public, semi-public facilities and utilities.*
 - a. Telecommunication antenna.
 - b. Telecommunication tower.
 - (f) *CX accessory uses.* Supplemental regulations for accessory uses are in chapter 200, article II, supplemental use standards, as applicable.
 - (g) *CX residential density bonus incentive (available in the I-85 activity center character area only).*
-

- (1) *Structured parking.* A density bonus of 40 percent may be applied to the overall residential component if the applicant submits a structured parking plan (garage) that is approved by the Community Development Department, plus an additional ten percent density bonus if providing electric vehicle charging stations for five percent of the parking spaces are provided, with a minimum of five charging stations.
- (2) *Green building materials.* A density bonus of 25 percent may be applied to the overall residential component if the applicant utilizes a minimum of three green building methods as identified by the Green Building Alliance or LEED, or site components that promote energy efficiency, and which reduce surface water run-off. This would include, but not be limited to:
 - a. Green roof components.
 - b. Roof mounted solar panels.
 - c. Cool roofing materials.
 - d. Energy efficient windows.
 - e. Rain gardens or bio-swales.
 - f. Geothermal.
 - g. Permeable pavement.
 - h. Native planting.
 - i. Stormwater planters.
 - j. Parking lot run-off landscaping.
- (3) *Calculation of density bonuses.*
 - a. Density bonuses are applied to the maximum residential density.
 - b. A density bonus is rounded up on the half, 0.5, unit or above.
 - c. A structured parking bonus and a green building materials bonus may be combined for a maximum 75 percent increase to the maximum residential density.

(Ord. No. 08-2019 , § I, 6-3-2019; Ord. No. 12-2020 , § I, 12-7-2020; Ord. No. 05-2021 , § I, 5-3-2021)

ARTICLE II. SUPPLEMENTAL AND ACCESSORY USE STANDARDS

Sec. 202-1. Applicability.

The following specific requirements apply to each of the following principal and accessory uses in all zoning districts where each principal or accessory use is otherwise permitted by right or as a special use unless otherwise stated in this article.

(Ord. No. 08-2019 , § I, 6-3-2019)

Sec. 202-2. Supplemental use standards.

(j) Event Hall.

- (1) Activities at an Event Hall shall be limited to community or private events celebrating a particular event, anniversary or holiday, such as birthday parties, quinceaneras, weddings, showers, holiday parties, etc.**
- (2) No Event Hall shall be located in a building of less than 2,500 square feet.**
- (3) All events at an Event Hall must be community or private (invitation only) events. No events should be open to the general public, except where a part of a community-based event.**
- (4) All activities must be subject to a written lease and/or service agreement with the individual or group utilizing the venue.**
- (5) Guest shall be limited to no more than 150 (subject to fire-code limitations) at any one time. During inclement weather there shall be sufficient space to safely shelter guests. Adequate, permanent restroom facilities must be provided, which shall meet the minimum requirements of the UDO and other applicable city and state regulations.**
- (6) Adequate off-street parking must be provided on-site.**
- (7) In addition to those standards to be addressed in the applicant's request for a Special Use Permit as provided in Article VI of the UDO, an applicant seeking a Special Use Permit to allow an Event Hall use on a property must address how additional noise, traffic, and irregular hours of operations (if any) may impact the uses surrounding the property. Further, the applicant must identify similar uses within a mile radius and address whether such a concentration of uses would result in a disproportional proliferation of that or similar uses in the surrounding area.**

****NB all items in this section following the addition of the new item j will be renumbered accordingly**

ORDINANCE NO.

AN AMENDMENT TO ARTICLE II OF THE UNIFIED DEVELOPMENT ORDINANCE OF NORCROSS, GEORGIA TO ADD AND AMEND CERTAIN DEFINITIONS; TO AMEND CONSIDERED SPECIAL USES IN THE OI OFFICE-INSTITUTIONAL ZONING DISTRICT; TO AMEND CONSIDERED SPECIAL USES IN THE C1 NEIGHBORHOOD BUSINESS ZONING DISTRICT; TO AMEND CONSIDERED SPECIAL USES IN THE C2 GENERAL BUSINESS ZONING DISTRICT; TO AMEND CONSIDERED SPECIAL USES IN THE HX HISTORIC MIXED-USE DISTRICT; TO AMEND CONSIDERED SPECIAL USES IN THE CX COMMUNITY MIXED-USE ZONING DISTRICT; AND TO ADD SUPPLEMENTAL STANDARDS FOR CONSIDERING A SPECIAL USE FOR EVENT HALLS; TO REPEAL CONTRARY PROVISIONS; AND TO PROVIDE FOR AN EFFECTIVE DATE.

ENACTING CLAUSE. The Mayor and City Council of the City of Norcross, Georgia, hereby ordains that the adopted Unified Development Ordinance of Norcross, Georgia (hereinafter, the “Unified Development Ordinance”) is amended as more particularly set forth below. It is the intention of the Mayor and City Council, and it is hereby ordained that the following provisions shall become and be made a part of the Unified Development Ordinance.

I. AMENDMENTS

A. Section 102-2 of the Unified Development Ordinance shall be amended to provide the following definition which shall be codified in alphabetical order:

Event Hall means a commercial business at which 50% of its business involve the leasing or providing of space for events, celebrations, ceremonies, etc. to celebrate a particular event, anniversary, or holiday (i.e., birthday parties, weddings, etc.) that (i) provides a gathering space for rental purposes; (ii) charges a rental fee pursuant to a written agreement for the use of the event hall for events; (iii) does not allow sexually related adult entertainment to be performed in the event hall.

B. Section 102-2 of the Unified Development Ordinance shall be amended to delete the current the definition of “Places of public assembly” and replace the same with the following definition:

Places of public assembly means churches, synagogues, temples, mosques, and other places of worship along with similar places where groups of people gather, including but not limited to church schools, recreational facilities, and training centers.

C. Sub-section of (e) of Section 201-16 of the Unified Development Ordinance shall be deleted and replaced with the following:

- (e) *OI special permit uses.* The following uses shall be considered special permit uses in this district. Supplemental regulations for uses are in article II, supplemental use standards, as applicable.

(1) *Residential—miscellaneous lodging, rooms for rent situations.*

- a. Hotel.

(2) *Services—office, clerical, repair, research and personal not primarily related to the sale of goods or merchandise.*

- a. Other service establishments not listed, but similar to the listed uses compatible with uses on adjoining property and meeting the intent and purpose of this district.

(3) *Educational, cultural, religious, philanthropic, social or fraternal.*

- a. Private schools, trade or vocational schools.

(4) *Food and drink.*

- a. Catering or food preparation businesses.
b. Restaurants, no drive-in or drive-thru.

D. Sub-section of (e) of Section 201-17 of the Unified Development Ordinance shall be deleted and replaced with the following:

- (e) *C1 special permit uses.* The following uses shall be considered special permit uses in this district. Supplemental regulations for uses are in article II, supplemental use standards, as applicable.

(1) *Sales and rental of goods, merchandise and equipment.*

- a. Fuel sales.
b. Fuel sales when accessory to a permitted retail use.
c. Studio or meeting facility 5,000—19,999 square feet.
d. Any retail establishment not specifically permitted, but which is similar to the listed uses, compatible with uses on adjoining property and which meets the intent and purpose of the district, except that no special permit for an Event Hall may be given in the zoning district.

E. Section 201-18 of the Unified Development Ordinance shall be deleted and replaced with the following:

- (a) *Purpose.* The C2 general business district is established to provide adequate space in appropriate locations along major streets, thoroughfares and at intersections for various types of business and service uses. These uses should include the retailing of

major goods and services, general office facilities and public functions that would serve a community area of several neighborhoods. Development of uses in the district characteristically occupies a larger area than in the C1, neighborhood business district because it is intended to serve a greater population and to offer a wider range of goods and services. Orientation and expansion of this district should occur as an increase in depth at major intersections rather than as a strip-like extension along the street or thoroughfare.

(b) *C2 Lot development standards.*

Lot dimensions	
Minimum lot area	None
Minimum lot width	None
Minimum lot frontage	None
Minimum setbacks	
<i>Principal building</i>	
Front (from right-of-way)	50'
Side	If provided, 10' each yard Required 20' each yard if abutting residential district
Rear	If provided, 10' each yard Required 40' if abutting residential district
<i>Accessory building</i>	
From principal structure	5'
Front	Not allowed
Side	5' unless abutting a residential district, then 15'
Rear	5' unless abutting a residential district, then 15'
Maximum height	
Principal	35'
Accessory	20'
Impervious surface coverage	80%

(c) *C2 supplemental regulations.*

- (1) Accessory use standards—see chapter 200, article II, supplemental and accessory use standards.
- (2) Landscape and buffering—see chapter 200, article V, tree conservation, buffers, and landscaping.
- (3) Parking and loading—see chapter 200, article III, parking and loading requirements.
- (4) Signs—see chapter 200, article IV, sign regulations.

- (d) *C2 permitted uses.* The following uses shall be permitted as of right in this district. Supplemental regulations for uses are in chapter 200, article II, supplemental use standards, as applicable.
- (1) *Residential—miscellaneous, lodging, rooms for rent situations.*
 - a. Hotel.
 - (2) *Sales and rental of goods, merchandise and equipment.*
 - a. Art gallery.
 - b. Equipment rental—no heavy equipment or outdoor storage.
 - c. Plumbing, electrical, pool and home building supply showrooms and sales—no outdoor storage.
 - d. Motorcycle sales, rental, and service.
 - e. Retail sales.
 - f. Studio or meeting facility.
 - (3) *Services—office, clerical, repair, research and personal not primarily related to the sale of goods or merchandise.*
 - a. Banks and financial institutions.
 - b. Building, electrical or plumbing contractors—no outside storage.
 - c. Business college or business school operated as a business enterprise.
 - d. Day care center.
 - e. Funeral home.
 - f. Massage therapist, certified.
 - g. Medical or dental office or clinic.
 - h. Motorcycle service.
 - i. Outdoor theater.
 - j. Personal service.
 - k. Professional and business office.
 - l. Professional service.
 - m. Taxi cab or limousine service.
 - (4) *Manufacturing, wholesale and warehousing.*
 - a. Radio, recording or television studio and broadcast station.
 - (5) *Educational, cultural, religious, philanthropic, social or fraternal.*
 - a. Places of public assembly.
 - b. Private college, university, community college—including associated facilities such as dorms, offices, athletic fields.
 - c. Libraries, museums, art galleries, art centers and similar uses.
 - d. Private schools, trade or vocational schools.
 - e. Social, fraternal, clubs and lodges.
 - (6) *Recreation, amusement, entertainment.*

- a. Activity constructed entirely within a building or substantial structure—
theater, bowling alley, skating rink, shooting range, movie theater, game room,
etc.
- b. Pool hall or billiard hall—three or more tables.

(7) *Food and drink.*

- a. Catering or food preparation businesses.
- b. Restaurant.
- c. Microbreweries/microdistilleries.

d. Brew pubs. (8) *Motor vehicle related sales and service operations.*

- a. Auto parts store—no on-premise installation.
- b. Emissions inspection station.
- c. Motor vehicle service and fuel station.

(9) *Storage and parking.*

- a. Automobile parking garage or parking lot not located on a lot on which there
is another principal use to which the parking is related.

(10) *Services and enterprises related to animals.*

- a. Veterinarian clinic—no outdoor boarding.

(11) *Miscellaneous semi-public facilities and utilities.*

- a. Library.
- b. Museum.
- c. Utility transmission and monitoring facility.

- (e) *C2 special permit uses.* The following uses shall be considered special permit uses in this district. Supplemental regulations for uses are in article II, supplemental use standards, as applicable.

(1) *Residential—miscellaneous, lodging, rooms for rent situations.*

- a. Extended stay hotel.

(2) *Sales and rental of goods, merchandise and equipment.*

- a. Building material sales.
- b. Fuel sales.
- c. Fuel sales when accessory to a permitted retail use.
- d. Garden supply center and greenhouse.
- e. Any retail establishment not specifically permitted, but which is similar to the listed uses, compatible with uses on adjoining property and which meets the intent and purpose of the district.

(3) *Services—office, clerical, repair, research and personal—not primarily related to the sale of goods or merchandise.*

- a. Hospital, clinic or other medical treatment facility > 10,000 square feet.
 - b. Tattoo and/or body piercing establishment.
 - c. Any service establishment not specifically permitted, but which is similar to the listed uses, compatible with uses on adjoining property and which meets the intent and purpose of the district.
- (4) *Manufacturing, wholesale, warehousing.*
- a. Wholesale warehouse—no outdoor storage.
- (5) *Recreation, amusement, entertainment.*
- a. Event Halls.
 - b. Activity conducted outside an enclosed building or substantial structure—golf driving range, etc.
- (6) *Motor vehicle related sales and service operations.*
- a. Automobile vehicle rental.
 - b. Car wash.
 - c. Motor vehicle repair and maintenance—including painting and body work.
 - d. Motor vehicle repair and maintenance—not including substantial body work.
 - e. Motor vehicle sales or rental—with repair and body work as an accessory use.
 - f. Motor vehicle service and fuel station.
- (7) *Miscellaneous semi-public facilities and uses.*
- a. Telecommunications antenna.
 - b. Telecommunications tower.
- (f) *C2 accessory uses.* Supplemental regulations for accessory uses are in chapter 200, article II, supplemental use standards, as applicable.

F. Section 201-19 of the Unified Development Ordinance shall be deleted and replaced with the following:

- (a) *HX purpose.* The HX historic mixed-use district is established to provide for a variety of retail, service, office, public and semi-public uses, with the inclusion of limited residential uses, in a pedestrian friendly environment to promote live-work and mixed-use opportunities.
- (b) *HX lot development standards.*

Lot dimensions	
Minimum lot area	None
Minimum lot width	None
Minimum lot frontage	None
Minimum setbacks	

<i>Principal building</i>	
Front (from right-of-way) build-to-line	0'-10'
Side	0'
Rear	0'
<i>Accessory building</i>	
From principal structure	5'
Front	Not allowed
Side	5' unless abutting a residential district, then 15'
Rear	5' unless abutting a residential district, then 15'
Maximum height	
Principal	40'
Accessory	20'
Impervious surface coverage	100%
Note: Maximum multi-family density as allowed in the comprehensive plan character area	

- (c) *HX supplemental regulations.*
- (1) Accessory use standards—see chapter 200, article II, supplemental and accessory use standards.
 - (2) Landscape and buffering—see chapter 200, article V, tree conservation, buffers, and landscaping.
 - (3) Parking and loading—see chapter 200, article III, parking and loading requirements.
 - (4) Signs—see chapter 200, article IV, sign regulations.
- (d) *HX permitted uses.* The following uses shall be permitted as of right in this district. Supplemental regulations for uses are in chapter 200, article II, supplemental use standards, as applicable.
- (1) *Residential—household residence.*
 - a. Accessory dwelling unit.
 - (2) *Sales and rental of goods, merchandise and equipment.*
 - a. Retail sales < 5,000 square feet.
 - b. Studio or meeting facility < 19,999 square feet.
 - (3) *Services—office, clerical, repair, research and personal not primarily related to the sale of goods or merchandise.*
 - a. Banks and financial institutions—no drive-in facilities.
 - b. Business college or business school operated as a business enterprise.
 - c. Day care center.

-
- d. Medical or dental office or clinic.
 - e. Personal service.
 - f. Professional and business office.
 - g. Professional service.
- (4) *Educational, cultural, religious, philanthropic, social or fraternal.*
- a. Libraries, museums, art galleries, art centers and similar uses.
- (5) *Food and drink.*
- a. Restaurant—no drive-in or drive-thru.
 - b. Microbreweries/microdistilleries.
 - c. Brew pubs.
- (6) *Mixed-use.*
- a. Mixed-use as defined in chapter 100, article II.
- (e) *HX special permit uses.* The following uses shall be considered special permit uses in this district. Supplemental regulations for uses are in article II, Supplemental use standards, as applicable.
- (1) *Residential—household residence.*
- a. Townhouse.
- (2) *Residential—miscellaneous, lodging, rooms for rent situations.*
- a. Bed and breakfast.
 - b. Hotel.
- (3) *Sales and rental of goods, merchandise and equipment.*
- a. Retail sales > 5,000 square feet.
 - b. Studio or meeting facility > 20,000 square feet.
 - c. Any retail establishment not specifically permitted, but which is similar to the listed uses, compatible with uses on adjoining property and which meets the intent and purpose of the district.
- (4) *Services—office, clerical, repair, research and personal—not primarily related to the sale of goods or merchandise.*
- a. Outdoor theater.
 - b. Any service establishment not specifically permitted, but which is similar to the listed uses, compatible with uses on adjoining property and which meets the intent and purpose of the district.
- (5) *Educational, cultural, religious, philanthropic, social or fraternal.*
- a. Places of public assembly.
 - b. Private college, university, community college—including associated facilities such as dorms, offices, athletic fields.

- c. Libraries, museums, art galleries, art centers and similar uses.
- d. Private schools, trade or vocational schools.
- e. Social, fraternal, clubs and lodges.

(6) *Recreation, amusement, entertainment.*

- a. Activity conducted entirely within a building or substantial structure—theater, bowling alley, skating rink, movie theater, game room, etc.
- b. Event Halls.

(7) *Storage and parking.*

- a. Automobile parking garage or parking lot not located on a lot on which there is another principal use to which the parking is related.

(f) *HX accessory uses.*

- (1) Supplemental regulations for accessory uses are in chapter 200, article II, supplemental use standards, as applicable.
- (2) Accessory dwelling unit in the HX district—may be permitted if it meets the following criteria:
 - a. The principal use and secondary use shall be subject to fire separation as required by the county Fire Marshal;
 - b. The dwelling unit must not occupy ground floor frontage (storefront) on South Peachtree Street or Jones Street;
 - c. The dwelling unit must not displace any space that has been actively used within the preceding 12 months for retail, office or food service not including passive storage;
 - d. The exterior appearance of any new construction will be subject to the approval of the HPC; and
 - e. Only one accessory dwelling unit per lot is permitted.

G. Section 201-22 of the Unified Development Ordinance shall be deleted and replaced with the following:

- (a) *CX purpose.* The CX community mixed-use district is established to provide suitable locations for a compatible mix of residential uses, retail goods and services, office uses and dedicated open space that serves the needs of the region.
- (b) *CX lot development standards.*

Lot dimensions	
Minimum lot area	None
Minimum lot width	None
Minimum lot frontage	None
Maximum residential density	

Townhouse	15 dua
Multi-family residence	35 dua
Minimum setbacks	
<i>Principal building</i>	
Front (from right-of-way)	40'
Side	0' Required 30' each yard if abutting residential district
Rear	0' Required 40' if abutting residential district
<i>Accessory building</i>	
From principal structure	5'
Front	Not allowed
Side	5' unless abutting a residential district, then 15'
Rear	5' unless abutting a residential district, then 15'
Maximum height	
Principal	See the appropriate comprehensive plan character area
Accessory	20'
Impervious surface coverage	80%

Note: Maximum multi-family density as allowed in the comprehensive plan character area.

(c) *CX supplemental regulations.*

- (1) Accessory use standards—see chapter 200, article II, supplemental and accessory use standards.
- (2) Landscape and buffering—see chapter 200, article V, tree conservation, buffers, and landscaping.
- (3) Parking and loading—see chapter 200, article III, parking and loading requirements.
- (4) Signs—see chapter 200, article IV, sign regulations.

(d) *CX permitted uses.* The following uses shall be permitted as of right in this district. Supplemental regulations for uses are in chapter 200, article II, supplemental use standards, as applicable.

- (1) *Residential—household residence.*
 - a. Multi-family residence.
 - b. Townhouse.

-
- (2) *Residential—miscellaneous, lodging, rooms for rent situations.*
 - a. Hotel.
 - (3) *Sales and rental of goods, merchandise and equipment.*
 - a. Art gallery.
 - b. Equipment rental—no heavy equipment or outdoor storage.
 - c. Plumbing, electrical, pool and home building supply showrooms and sales centers—no outdoor storage.
 - d. Retail sales.
 - e. Studio or meeting facility.
 - (4) *Services—office, clerical, repair, research and personal not primarily related to the sale of goods or merchandise.*
 - a. Banks and financial institutions.
 - b. Building, electrical or plumbing contractors - Provided no equipment or materials are stored outside.
 - c. Business college or business school operated as a business enterprise.
 - d. Day care center.
 - e. Funeral home.
 - f. Medical or dental office or clinic.
 - g. Outdoor theater.
 - h. Personal service.
 - i. Professional and business office.
 - j. Professional service.
 - k. Taxi cab or limousine service.
 - (5) *Manufacturing, wholesale and warehousing.*
 - a. Radio, recording or television studio and broadcasting station.
 - b. Wholesale trade/distribution office.
 - c. Logistics.
 - (6) *Educational, cultural, religious, philanthropic, social or fraternal.*
 - a. Places of public assembly.
 - b. Private college, university, community college.
 - c. Library, museum, art gallery, art center and similar uses.
 - d. Private school, trade or vocational school.
 - e. Social, fraternal, clubs and lodges.
 - f. Event Facilities.
 - (7) *Recreation, amusement, entertainment.*
 - a. Activity conducted entirely within a building or substantial structure (e.g., theater).
 - b. Pool hall or billiard hall—three or more tables.

-
- (8) *Food and drink.*
 - a. Catering or food preparation businesses.
 - b. Restaurant—with or without drive-in or drive-thru facility.
 - c. Microbreweries/microdistilleries.
 - d. Brew pubs.
 - (9) *Storage and parking.*
 - a. Automobile parking garages or parking lots not located on a lot on which there is another principal use to which the parking is related.
 - (10) *Services and enterprises related to animals.*
 - a. Veterinarian—including veterinary clinics with no outdoor kennel or boarding.
 - (11) *Mixed-use.*
 - a. Mixed-use as defined in chapter 100, article II.
 - (e) *CX special permit uses.* The following uses shall be considered special permit uses in this district. Supplemental regulations for uses are in article II, supplemental use standards, as applicable.
 - (1) *Residential—miscellaneous, lodging, rooms for rent situations.*
 - a. Extended stay hotel.
 - (2) *Sales and rental of goods, merchandise and equipment.*
 - a. Building material sales with outdoor storage.
 - b. Fuel sales.
 - c. Fuel sales when accessory to a permitted retail use.
 - d. Garden supply centers and greenhouses—including outdoor storage.
 - e. Similar retail establishment not listed - Compatible with uses on adjoining property and which meets the intent and purpose of the district.
 - (3) *Services—office, clerical, repair, research and personal not related to the sale of goods or merchandise.*
 - a. Hospital, clinic or other medical treatment facility in excess of 10,000 square feet.
 - b. Tattoo and/or body piercing establishment.
 - c. Similar service establishment not listed—compatible with uses on adjoining property and which meets the intent and purpose of the district.
 - (4) *Manufacturing, wholesale and warehousing.*
 - a. Wholesale warehouse—no outdoor storage.
 - (5) *Recreation, amusement, entertainment.*

- a. Activity conducted outside enclosed building or substantial structure (e.g., driving range).
- b. Event Hall.

(6) *Storage and parking.*

- a. Landscaping services.

(7) *Miscellaneous public, semi-public facilities and utilities.*

- a. Telecommunication antenna.
- b. Telecommunication tower.

(f) *CX accessory uses.* Supplemental regulations for accessory uses are in chapter 200, article II, supplemental use standards, as applicable.

(g) *CX residential density bonus incentive (available in the I-85 activity center character area only).*

(1) *Structured parking.* A density bonus of 40 percent may be applied to the overall residential component if the applicant submits a structured parking plan (garage) that is approved by the Community Development Department, plus an additional ten percent density bonus if providing electric vehicle charging stations for five percent of the parking spaces are provided, with a minimum of five charging stations.

(2) *Green building materials.* A density bonus of 25 percent may be applied to the overall residential component if the applicant utilizes a minimum of three green building methods as identified by the Green Building Alliance or LEED, or site components that promote energy efficiency, and which reduce surface water run-off. This would include, but not be limited to:

- a. Green roof components.
- b. Roof mounted solar panels.
- c. Cool roofing materials.
- d. Energy efficient windows.
- e. Rain gardens or bio-swales.
- f. Geothermal.
- g. Permeable pavement.
- h. Native planting.
- i. Stormwater planters.
- j. Parking lot run-off landscaping.

(3) *Calculation of density bonuses.*

- a. Density bonuses are applied to the maximum residential density.
- b. A density bonus is rounded up on the half, 0.5, unit or above.
- c. A structured parking bonus and a green building materials bonus may be combined for a maximum 75 percent increase to the maximum residential density.

H. The following provision shall be added as sub-section (j) of Section 202-2 of the Unified Development Ordinance and all alphabetically labeled paragraphs preceding the newly inserted paragraph shall be adjusted accordingly:

(j) *Event Hall.*

- (1) Activities at an Event Hall shall be limited to community or private events celebrating a particular event, anniversary or holiday, such as birthday parties, quinceaneras, weddings, showers, holiday parties, etc.
- (2) No Event Hall shall be located in a building of less than 2,500 square feet.
- (3) All events at an Event Hall must be community or private (invitation only) events. No events should be open to the general public, except where a part of a community-based event.
- (4) All activities must be subject to a written lease and/or service agreement with the individual or group utilizing the venue.
- (5) The maximum number of guest shall be subject to fire-code limitations or by condition imposed by council. During inclement weather there shall be sufficient space to safely shelter guests. Adequate, permanent restroom facilities must be provided, which shall meet the minimum requirements of the Unified Development Ordinance and other applicable city and state regulations.
- (6) Adequate off-street parking must be provided on-site.
- (7) In addition to those standards to be addressed in the applicant's request for a Special Use Permit as provided in Article VI of the Unified Development Ordinance, an applicant seeking a Special Use Permit to allow an Event Hall use on a property must address how additional noise, traffic, and irregular hours of operations (if any) may impact the uses surrounding the property. Further, the applicant must identify similar uses within a mile radius and address whether such a concentration of uses would result in a disproportional proliferation of that or similar uses in the surrounding area.

II. REPEALER.

All ordinances and parts of ordinances in conflict with this Ordinance are hereby repealed.

III. EFFECTIVE DATE.

This Ordinance shall become effective immediately and shall remain in effect until revised or repealed by further action the Mayor and Council of the City of Norcross.

IN WITNESS WHEREOF, I have hereunto set my hand and cause this seal to be affixed this
____ day of _____, 2023.

Craig Newton, Mayor

ATTEST:

Monique Lang, City Clerk



MAYOR **CRAIG NEWTON** · MAYOR PRO TEM **BRUCE GAYNOR** · COUNCILMEMBER **ANDREW HIXSON** · COUNCILMEMBER **JOSH BARE**

COUNCILMEMBER **MATT MYERS** · COUNCILMEMBER **ARLENE BECKLES** · CITY MANAGER **ERIC JOHNSON** · CITY CLERK **MONIQUE PHILIP**

City of Norcross

Legislation Details (With Details)

File #:	23-6770	Version:	
Type #:	Agenda Item	Status:	Agenda Ready
On Agenda:	7/10/2023 6:30 PM	In Control:	Mayor and Council
Title:	Public Hearing on the Proposed Millage Rate		

Sponsors:

Code Sections:

Attachments:

1. [5 Year History GP-351756](#)
2. [Tax Increase GP-351757](#)

Title
Public Hearing on the Proposed Millage Rate

Drafter
Paul Hanebuth

**CITY OF NORCROSS
FIVE YEAR TAX LEVY AND M&O HISTORY**

NOTICE

The Mayor and Council of the City of Norcross do hereby announce that the millage rate will be set at a meeting to be held at City Hall, 65 Lawrenceville Street, Norcross, GA on August 7, 2023 at 6:30pm and pursuant to the requirements of O.C.G.A. Section 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2023 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

INCORPORATED	2018	2019	2020	2021	2022	2023
Real & Personal	849,452,910	915,927,101	1,029,419,740	1,092,865,132	1,346,930,430	1,484,746,370
Motor Vehicles	7,496,520	6,138,140	5,063,720	3,965,160	3,414,580	3,286,020
Mobile Homes	3,000	2,880	2,880	2,880	2,880	2,880
Utility	46,306,440	46,699,800	46,699,800	43,012,240	43,793,000	43,506,440
Timber - 100%						
Heavy Duty Equipment	5,153	29,960	109,700	16,360	60,580	152,090
Gross Digest	903,264,023	968,797,881	1,081,295,840	1,139,861,772	1,394,201,470	1,531,693,800
Less M & O Exemptions	57,279,180	72,171,960	48,752,314	50,398,666	80,754,794	91,626,316
Net M & O Digest	845,984,843	896,625,921	1,032,543,526	1,089,463,106	1,313,446,676	1,440,067,484
State Forest Land Assistance Grant Value						
Adjusted Net M&O Digest	845,984,843	896,625,921	1,032,543,526	1,089,463,106	1,313,446,676	1,440,067,484
Gross M&O Millage	5.749	6.749	6.749	6.749	6.249	6.249
Less Rollbacks						
Net M&O Millage	5.749	6.749	6.749	6.749	6.249	6.249
Net Taxes Levied	\$4,863,566.86	\$6,051,328.34	\$6,968,636.26	\$7,352,786.50	\$8,207,728.28	\$8,998,981.71
\$ Increase (Decrease)	58,638.74	1,187,761.48	917,307.92	384,150.25	854,941.78	791,253.43
% Increase/Decrease	1.22%	24.42%	15.16%	5.51%	11.63%	9.64%

☐ PROOF O.K. BY: _____ ☐ O.K. WITH CORRECTIONS BY: _____

PLEASE READ CAREFULLY • SUBMIT CORRECTIONS ONLINE

GP-351756 (100%)

ADVERTISER: NORCROSS, CITY OF LEGALS PROOF CREATED AT: 6/26/2023 3:04:36 PM

SALES PERSON: GPR020

NEXT RUN DATE: 07/02/23

SIZE: 5X6.5

PROOF DUE: 06/29/23 12:00:00

PU

Attachment: 5 Year History GP-351756 (23-6770 : Public Hearing on the Proposed Millage Rate)

NOTICE OF PROPERTY TAX INCREASE

The Mayor and City Council of the City of Norcross has tentatively adopted a millage rate which will require an increase in property taxes by 9.46 percent. All concerned citizens are invited to the public hearing on this tax increase to be held at Norcross City Hall on July 10, 2023, at 6:30 PM. Times and places of additional public hearings on this tax increase are at Norcross City Hall on July 17, 2023, at 6:30 PM and August 7, 2023, at 6:30 PM. This tentative increase will result in a millage rate of 6.249 mills, an increase of 0.540 mills. Without this tentative tax increase, the millage rate will be no more than 5.709 mills. The proposed tax increase for a home with a fair market value of \$425,000 is approximately \$92 and the proposed tax increase for non-homestead property with a fair market value of \$800,000 is approximately \$173.

Attachment: Tax Increase GP-351757 (23-6770 : Public Hearing on the Proposed Millage Rate)

☐ PROOF O.K. BY: _____ ☐ O.K. WITH CORRECTIONS BY: _____

PLEASE READ CAREFULLY • SUBMIT CORRECTIONS ONLINE

GP-351757 (100%)

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SALES PERSON: GPR020

NEXT RUN DATE: 07/02/23

SIZE: 4X4

PROOF DUE: 06/29/23 12:00:00

PUBLICATION: GP-GWINNETT DAILY POST



MAYOR **CRAIG NEWTON** · MAYOR PRO TEM **BRUCE GAYNOR** · COUNCILMEMBER **ANDREW HIXSON** · COUNCILMEMBER **JOSH BARE**
COUNCILMEMBER **MATT MYERS** · COUNCILMEMBER **ARLENE BECKLES** · CITY MANAGER **ERIC JOHNSON** · CITY CLERK **MONIQUE PHILIP**

City of Norcross

Legislation Details (With Details)

File #:	23-6760	Version:	
Type #:	Agenda Item	Status:	Agenda Ready
On Agenda:	7/10/2023 6:30 PM	In Control:	Mayor and Council
Title:	Budget Discussion		

Sponsors:

Code Sections:

Attachments:

1. [Agenda Report - FY 24 Budget](#)
2. [Budget Message FY 24](#)
3. [Summary Schedules from the City's OpenGov Portal](#)
4. [Preliminary FY 24 Capital Project Listing](#)

Title
Budget Discussion

Drafter
Eric Johnson



MAYOR **CRAIG NEWTON** • MAYOR PRO TEM **BRUCE GAYNOR** • COUNCILMEMBER **ANDREW HIXSON** • COUNCILMEMBER **JOSH BARE**
COUNCILMEMBER **MATT MYERS** • COUNCILMEMBER **ARLENE BECKLES** • CITY MANAGER **ERIC JOHNSON** • CITY CLERK **MONIQUE PHILIP**

Agenda Report

To: Mayor and Council
From: Eric Johnson, City Manager
Meeting Date: July 10, 2023 - Mayor and Council
Item No.: 23-6760
Title: FY 24 Budget

Recommendation – Receive a report on the budget process and Capital Improvement Program (CIP).

Background – The budget was transmitted by email on June 1 and posted through the City's website through an OpenGov portal accessible from the City Budget website. The attached budget message provides additional details and context and is accompanied by summary schedules produced through the OpenGov transparency portal.

Financial Impact – None for this item.

Consistent with Comprehensive Plan? Yes, consistent with Goal 6: Further the City's Tradition of Strong Leadership and High Level of Quality Services.

Next Steps – Public hearings are scheduled in July and the budget and CIP will be adopted at the City Council meeting in August.

Attachments –

Budget Message FY24Y 24

Summary Schedules from the City's OpenGov Portal

Preliminary FY24 Capital Project Listing



MAYOR **CRAIG NEWTON** • MAYOR PRO TEM **BRUCE GAYNOR** • COUNCILMEMBER **ANDREW HIXSON** • COUNCILMEMBER **JOSH BARE**
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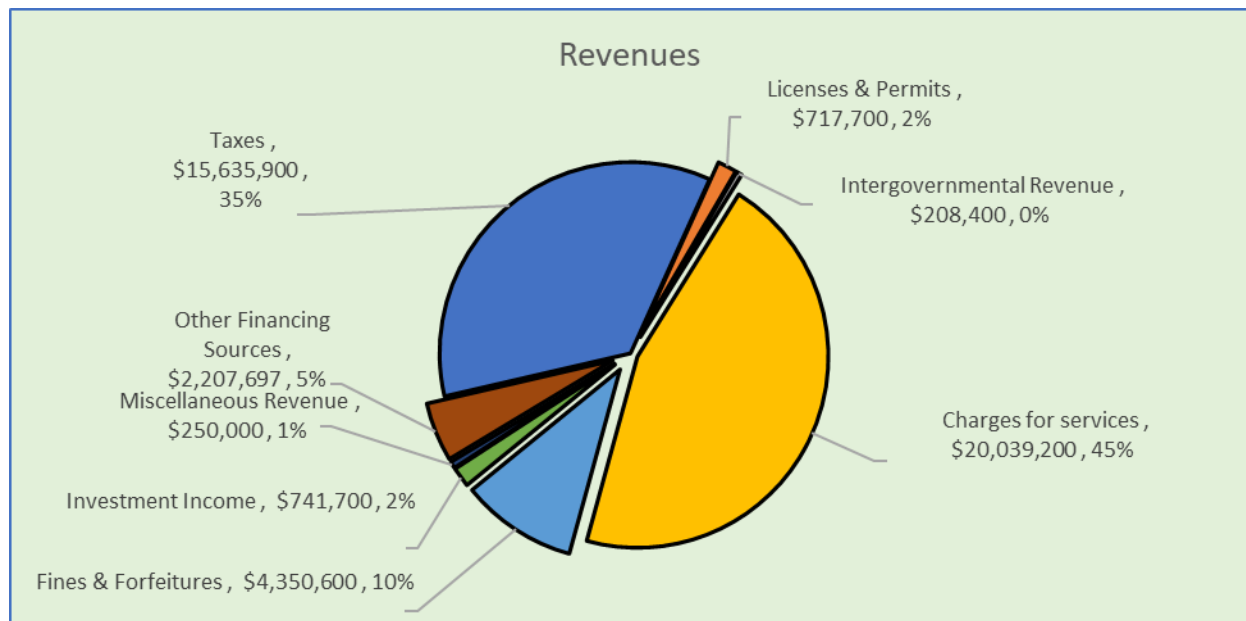
June 14, 2023

Honorable Mayor and City Councilmembers:

I am pleased to provide details on the proposed City of Norcross budget for FY 24, which will begin September 1, 2023, and end on August 31, 2024. In accordance with our Charter, I provided a link to a public OpenGov site on June 1st, where you and members of the public could access the budget. At that time, I provided a narrative explanation by email with key elements of this budget and how it differs from past budgets. In this budget message, I expand with additional details and clarification.

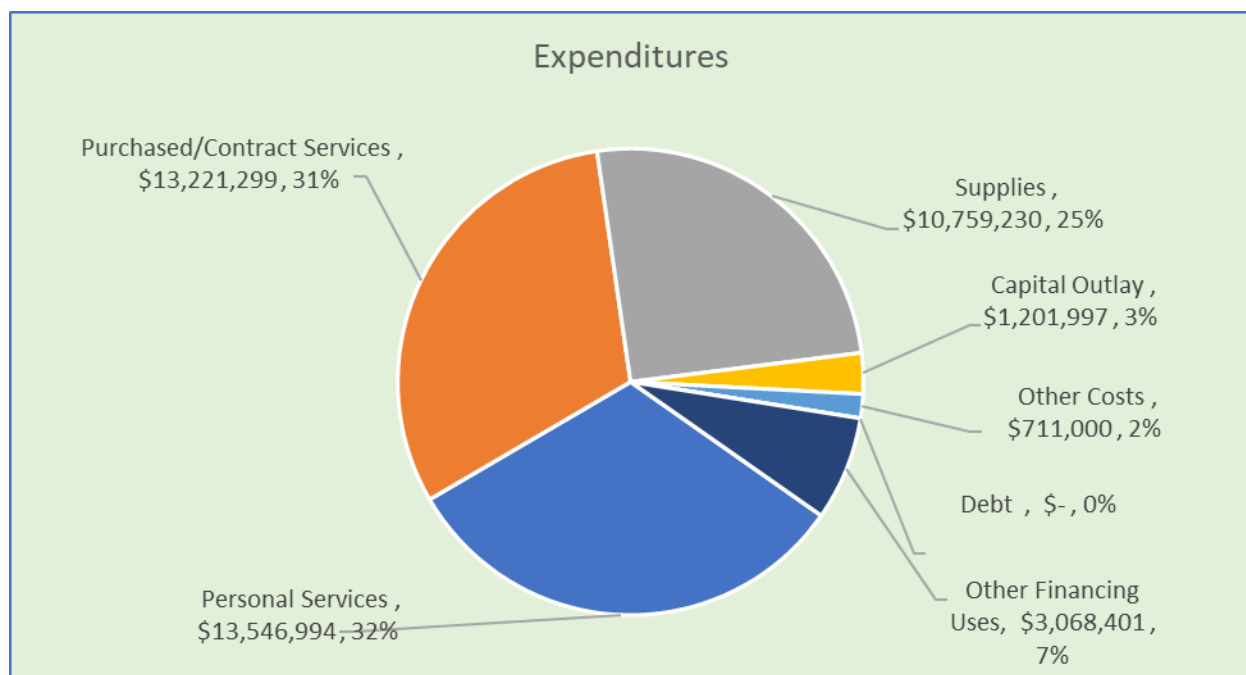
Revenues – The total budget is \$44.2 million. As shown below, charges for services account for the largest share of that budget -- \$20.0 million or 45%. Overwhelmingly, that reflects two “enterprise” activities in which the City government is engaged: \$14.5 million in sales of electric service, and \$5 million for solid waste services. The remaining \$0.6 million can be found in our General Fund, in which most of our City services are funded.

Taxes account for the next largest type of revenue, reflecting \$15.6 million or 35% of total revenue – primarily reflecting ad valorem property taxes but also including franchise taxes on utilities, alcohol taxes, business and occupational licenses, and insurance premium taxes that, together, make up \$13.3 million of General Fund revenue. Other taxes received by the City reflect those levied on our tax bills for stormwater – our third “enterprise” operation -- as well as hotel/motel taxes, and taxes on motor vehicle rentals.



Fines and forfeitures account for an added \$4.4 million or 10% of revenues. In the General Fund, they reflect municipal court fines. The largest share, however, reflects restricted revenue in our Special Investigations Fund from our school speed enforcement measures. I am pleased to report that that program has proven successful in reducing speeding around four of our schools, with the intended result of fewer accidents and, most importantly, fewer injuries that result from traffic accidents. We have seen Gwinnett County and other local municipalities follow this same approach to improving traffic safety.

Expenditures – On the expenditures side of our budget, the all funds budget is \$42.5 million. Personal Services – the cost of compensation for our employees, accounts for \$13.5 million or 32% of expenditures. Purchased or contract services account for 31% or \$13.2 million. The single largest purchased or contract service is the City’s contract with Waste Management for solid waste, yard waste, recycling and bulk items removal – accounting for \$.4.9 million. In the General Fund, this type of expenditure covers a wide variety of services, including repair of vehicles, software (as a service), insurance, performers at City events, landscape maintenance, lighting services, and professionals: attorneys, auditors, engineers, and planning. Supplies account for \$10.7 million or 25% of expenditures. That type of expenditure largely reflects the City’s purchase of electricity for resale within the Electric Fund.

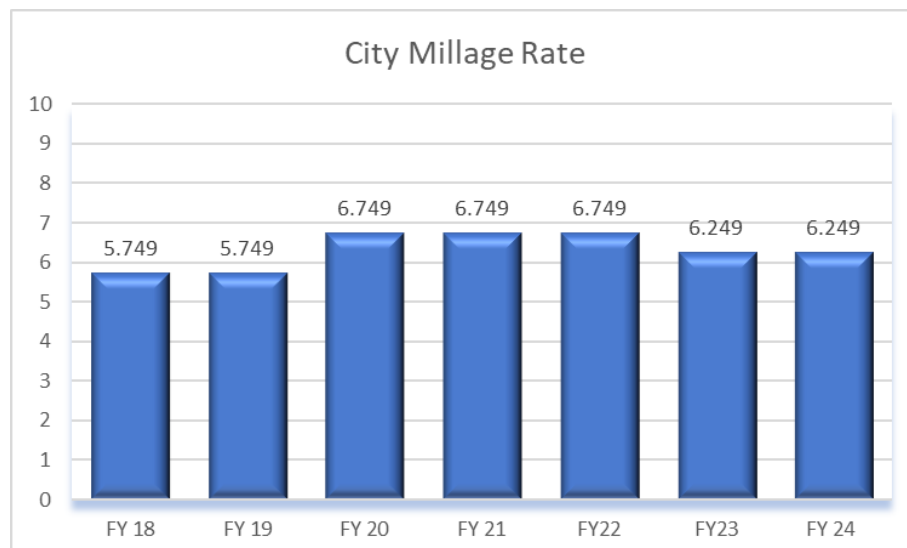


The following table presents each of these revenues and expenditures by fund, to further illustrate the composition of the City’s budget. Prior to final budget adoption, we will bring total expenditures in line with total revenues. There are significant surpluses in three funds: The Special Investigations Fund has a surplus of \$0.7 million – an amount that roughly approximates what we believe will be an annual contribution for a new Public Safety Building when construction is approved. The Motor Vehicle Rental Fund has a surplus of \$138,700 that we intend to use for initial costs on that Building. Finally, the Electric Fund has a surplus of \$0.8 million. When Plant Vogtle Units 3 and 4 become fully operational, we anticipate added costs associated with their construction that will impact the Electric Fund.

FY 24 All Funds Budget Summary ¹										
	General Fund	Special Investigations Fund	Motor Vehicle Rental Fund	Federal Seized Drug Fund	Technology Surcharges Fund	Hotel/Motel Fund	Stormwater Fund	Electric Fund	Solid Waste Fund	Total, All Funds
Revenues and Other Sources										
31 - Taxes	\$ 13,329,200		\$ 115,200			\$ 1,115,800	\$ 1,075,700			\$ 15,635,900
32 - Licenses & Permits	717,700									717,700
33 - Intergovernmental Rev.	208,400									208,400
34 - Charges for Services	592,300							14,497,400	4,949,500	20,039,200
35 - Fines & Forfeitures	1,443,100	2,787,600			119,900					4,350,600
36 - Investment Income	480,900	200	23,500			30,700	72,400	92,500	41,500	741,700
38 - Miscellaneous Revenue	181,400					-	-	68,600		250,000
39 - Other Financing Sources 2	2,131,597			3,500	72,600					2,207,697
Total	\$ 19,084,597	\$ 2,787,800	\$ 138,700	\$ 3,500	\$ 192,500	\$ 1,146,500	\$ 1,148,100	\$ 14,658,500	\$ 4,991,000	\$ 44,151,197
Expenditures/Expenses and Other Uses										
51 - Personal Services	\$ 10,974,780	\$ 744,138					\$ 364,584	\$ 1,326,314	\$ 137,178	\$ 13,546,994
52 - Purchased/contract Serv.	5,101,311	1,297,288			27,700	637,600	199,600	1,093,700	4,864,100	13,221,299
53 - Supplies	1,034,625	2,175		3,500	46,630		30,700	9,641,600		10,759,230
54 - Capital Outlay	291,197				118,100		600,000	192,700		1,201,997
57 - Other Costs ²	1,000							710,000		711,000
58 - Debt - Principal and Interest										-
61 - Other Financing Uses ²	1,650,000				-	478,200		874,001	66,200	3,068,401
Total	\$ 19,052,913	\$ 2,043,601	\$ -	\$ 3,500	\$ 192,430	\$ 1,115,800	\$ 1,194,884	\$ 13,838,315	\$ 5,067,478	\$ 42,508,921
Surplus/(Deficit)	\$ 31,684	\$ 744,199	\$ 138,700	\$ -	\$ 70	\$ 30,700	\$ (46,784)	\$ 820,185	\$ (76,478)	\$ 1,642,276
Notes:										
1. Excludes the budget for the Downtown Development Authority, a component unit.										
2. Other Financing Sources reflects transfers into the fund of drawdown of fund balance/net position. Other costs includes Customer choice buildouts and contract labor.										
Other Financing Uses reflects transfers, interdepartmental charges and, in the General Fund, the contingency.										

Key elements of this FY 24 budget

Millage Rate – First, we are recommending the millage rate remain at 6.249 mills. That is projected to generate, net of appeals, \$8,761,100 versus \$7,815,900 in the current, FY 23 budget – an increase of \$945,200 or 12.1%. As shown, the millage rate was increased by one mill in FY 20 and reduced by one-half mill last year for FY 23.



Merit Pay Increase – As I mentioned during our budget workshop, my highest priority was to ensure as competitive a pay increase as possible. This budget includes a 6% average merit increase for any employee with at least 3 months’ service as of September 1, the effective date. By comparison, in FY 23, we absorbed the remaining cost for the salary study (at a cost of about 3% in FY 23) that had been implemented in December the previous year, a 3% merit on September 1, and a one-time payment in December to all employees. I will also recommend that we increase our pay ranges by one-half of the 6% so that our pay ranges don’t fall behind other jurisdictions as quickly. The impact of moving our pay ranges is that we can offer higher pay for new hires and our longer-serving employees don’t top out in their pay ranges as quickly. It has been barely two years since we initiated the salary study. We should expect to fund our next update in the next budget process.

Capital Funding – My second highest priority was to provide capital funding for items that don’t qualify for SPLOST. The budget includes a General Fund commitment of \$1 million and we are providing a preliminary list of capital projects. I hope to trim some of those costs for vehicles before you adopt a final list. Importantly, we have about \$500,000 remaining in that capital fund from the FY 23 budget so we have capacity for projects you might want to see, or to carry funds over to FY 25. I will discuss below why I think that would make sense. We opened a new bank account for the 2023 SPLOST. As reflected in the Inter-governmental Agreement (IGA) you approved last year with Gwinnett County, 55% of that SPLOST revenue for the next six years will be allocated to Transportation, 30% to Administrative Facilities (to be used primarily for our Public Safety Building through an annual payment to the Urban Redevelopment Authority, which will issue debt), and the remaining 15% for Recreation. Once the master plan currently under development is completed, you will have the opportunity to both allocate remaining Recreation funds from the 2017 SPLOST as well as the allocation from the 2023 SPLOST. Available amounts are reflected in the Capital Project listing that we are providing for FY 24.

In the Electric Fund, we have anticipated costs to build out infrastructure. Earlier this year, we received a \$360,000 payment for the costs we will incur for the Prose development. That reflected the use of a policy change you approved to stop donating electric infrastructure for new developments at City expense. While you can always choose to donate infrastructure to incentivize a key development, that would be the exception to our new approach.

Budget Process – Every department worked through an exercise in OpenGov in which we were presented a “base budget” at the line-item level that was calculated based on several prior years’ actual expenditures. No one was obligated to accept that going forward but it did force all of us preparing departmental budgets to request funding for FY 24 in the context of those prior years’ actual experience. We can dive into OpenGov budgets for individual departments to see detailed notes that were inserted to explain why a line item needed to be greater than that base budget built on history. OpenGov provides five years of history, the current year, and the FY 24 budget.

Limited New Positions – There are limited new positions recommended for FY 24. The Police Department is still competing to fill the positions you approved for FY 23 that were intended to expand our crime suppression capabilities as well as to increase enforcement of trucks traveling in prohibited areas of the City as well as overall traffic enforcement.

In this FY 24 budget, the Police Department would get an administrative position to support Code Enforcement. Given the choice between an added Code Enforcement Officer or the administrative position, the Chief chose a position that can support all Code Enforcement Officers by doing the behind-the-scenes research needed to free up Officers to do their fieldwork. We all see regular evidence of our community's interest in effective Code Enforcement.

A part time position at our Cultural Arts Center will be increased to full time. That provides added flexibility in scheduling usage of our facilities since we barely covered all hours of operation without that change. That cost will be largely offset by a 25 percent increase in the fees we charge for use of our facilities, as we discussed at a budget workshop in May.

The next position I would recommend if funding were available would be an added Court Clerk. We are already more efficient than other courts and if our cases were to grow, we'd be hard-pressed to keep up. We will monitor cases and fines and only come back with a recommendation regarding that position if the workload demands it. I raise that here because I think that once the Police Department can achieve the full staffing of positions authorized a year ago, we will need to move forward with the added position.

In addition to the requested Court Clerk and Code Enforcement Officer that are not included, an added full-time administrative position for the Cultural Arts Center and Welcome Center, and a full-time Cybersecurity position were not included. Each position we add creates an ongoing funding requirement and I shared with senior management early in the process that I would be conservative in recommending new positions this year in favor of a higher merit pay increase for all employees.

Funding has been identified within the Mayor and Council budget for up to \$20,000 in commitments to non-profits. We have not advertised the availability of funds, or I suspect we'd quickly eclipse that amount in requests, but we have requests from Lionheart for \$2,000 (actually, for this year, and for a GUIDE event for \$500. I do anticipate another \$5,000 request for the Norcross High School football team based on my conversation with the Coach, and I wanted to let you know that funding has been identified and you can, of course, modify that amount.

We have retained \$150,000 in contingency funds within your budget as well. We have historically not needed to use those funds to any degree, but it is important to know that you have funding available should a need or opportunity arise. Grants are a great example of where we might find an opportunity to seek funding that would require a match we had not contemplated in the budget process.

We increased funding for Norcross Public Arts Commission (NPAC) based on input from that group. They also have a project on our capital list. This sends what I believe is an important message of our commitment to art. There will likely be other requests as the group has its own master plan completed and looks to enhance the arts.

We recommend moving from Request Tracker for complaints to SEECLICKFIX, as discussed at the budget workshop. It should be a more user-friendly tool.

We have funded the replacement of IT servers facing end-of-life in early FY 24 (in the CIP) as well as planned for an annual operating expense for backup at a remote, secure site. The backup is a new cost more than \$100,000 annually. Given our changing world and the frequency of cyber attacks, as well as vulnerability to extreme weather or other events, having our backup a safe distance and in a secure facility is important.

Our annual events calendar has anticipated cost increases in some areas, for an increase of about \$30,000. We have anticipated the higher cost of our annual external audit, based on a sole respondent to our audit Request for Proposals (RFP). We have factored in a higher cost for software services within the Human Resources budget, with selection of the vendor anticipated through an RFP to be issued. We discussed that opportunity with you during our budget workshop. Some other costs may be fine-tuned in the operating and capital budget as we complete RFPs and bring recommendations to you for award.

We are recommending a \$500,000 drawdown of our fund balance to make an added contribution to our OPEB trust fund. The actual drawdown would likely be less or even zero depending on how FY 24 revenues come in against budget, and how much we may underspend the budget. Having made \$2 million in prior contributions, I think that ongoing \$500,000 contributions set the stage for the actuary who estimates our liability each year increasing the discount rate that converts future liabilities into current dollars. Adding this and comparable future commitments to the prior steps you have taken should result in an accelerating decline in the next few years in that liability. (Both the funding from the General Fund to our capital projects fund and for the OPEB contribution show up under the “Non-Departmental” expenses section of the General Fund.)

Considering the future budget in making recommendations for FY 24 – So why hold the millage constant this year and make a significant contribution to our capital program (CIP)? Given the runup in property values we have seen, there is some risk that future increases in property values could be much smaller or even reflect a decline in some types of property. There continue to be debates about a potential recession but a softening of property values could occur regardless of whether our economy slows or contracts. That could make next year’s budget difficult to balance with the same commitments reflected here.

Holding the line on millage after a reduction last year may provide critical revenue in the next year or two to meet still-rising personnel costs. Using a portion of this year’s increased revenue in a non-recurring/one-time use frees up that same revenue next year for other needs if revenue growth is not sufficient, for example, to meet personnel costs. It is, in essence, a counter-cyclical strategy. With the recommended capital projects list, there would still be funding next year for capital projects without making the same \$1 million commitment from the General Fund that is reflected in these recommendations for FY 24

Regarding other General Fund revenues, we anticipate more franchise fees due to a combination of higher electric rates by Georgia Power and Jackson EMC in the areas of the City they serve, and significantly more sales of power to the CleanSpark facility that only purchased power for a fraction of last year. We also anticipate significantly higher interest income by shifting funds to the Georgia Fund 1 investment pool.

We have left room within the allocation of new Redspeed revenue (in the Special Investigations Fund) to support an annual debt payment towards purchase of a Public Safety Building. That would be supplemented with a drawdown of the fund balance that has accumulated in that fund as a down payment on the building.

The solid waste fund numbers are placeholders -- subject to updating once we adopt an addendum with Waste Management and discuss revised Solid Waste fees prior to budget adoption.

Stormwater fees are unchanged. As we move closer to completing our relining and replacement program – thanks, in large part to American Rescue Plan Act (“ARPA”) grant revenue, we will revisit fees to determine what level would be compatible with ongoing maintenance.

Electric fees are unchanged from the seasonal fees we are using for the third year. We will need to work with ECG on a new plan given the implications of Vogtle 3 and 4 coming online, as well as how fast we should shift to a heavier reliance on fixed, monthly fees versus the variable fees for electricity consumption to better match our revenue to our costs.

Moving forward, we look forward to your questions and our public hearings on the millage and budget process. A formal set of budget pages by fund and department is being assembled prior to meetings in July. In the meantime, I am providing material extracted from OpenGov to allow you the opportunity to review more detail on the budget without the need to navigate in the OpenGov transparency portal.

Respectfully submitted,

Eric Johnson

Eric R. Johnson

City Manager

Attachment: Budget Message FY 24 (23-6760 : FY 24 Budget Discussion)

FY 24 All Funds Budget Summary ¹

	General Fund	Special Investiga- tions Fund	Motor Vehicle Rental Fund	Federal Seized Drug Fund	Technology Surcharges Fund	Hotel/Motel Fund	Stormwater Fund	Electric Fund	Solid Waste Fund	Total, All Funds
Revenues and Other Sources										
31 - Taxes	\$ 13,329,200		\$ 115,200			\$ 1,115,800	\$ 1,075,700			\$ 15,635,900
32 - Licenses & Permits	717,700									717,700
33 - Intergovernmental Rev.	208,400									208,400
34 - Charges for Services	592,300							14,497,400	4,949,500	20,039,200
35 - Fines & Forfeitures	1,443,100	2,787,600			119,900					4,350,600
36 - Investment Income	480,900	200	23,500			30,700	72,400	92,500	41,500	741,700
38 - Miscellaneous Revenue	181,400					-	-	68,600		250,000
39 - Other Financing Sources ²	2,131,597			3,500	72,600					2,207,697
Total	\$ 19,084,597	\$ 2,787,800	\$ 138,700	\$ 3,500	\$ 192,500	\$ 1,146,500	\$ 1,148,100	\$ 14,658,500	\$ 4,991,000	\$ 44,151,197
Expenditures/Expenses and Other Uses										
51 - Personal Services	\$ 10,974,780	\$ 744,138					\$ 364,584	\$ 1,326,314	\$ 137,178	\$ 13,546,994
52 - Purchased/contract Serv.	5,101,311	1,297,288			27,700	637,600	199,600	1,093,700	4,864,100	13,221,299
53 - Supplies	1,034,625	2,175		3,500	46,630		30,700	9,641,600		10,759,220
54 - Capital Outlay	291,197				118,100		600,000	192,700		1,201,997
57 - Other Costs ²	1,000							710,000		711,000
58 - Debt - Principal and Interest										
61 - Other Financing Uses ²	1,650,000				-	478,200		874,001	66,200	3,068,401
Total	\$ 19,052,913	\$ 2,043,601	\$ -	\$ 3,500	\$ 192,430	\$ 1,115,800	\$ 1,194,884	\$ 13,838,315	\$ 5,067,478	\$ 42,508,961
Surplus/(Deficit)	\$ 31,684	\$ 744,199	\$ 138,700	\$ -	\$ 70	\$ 30,700	\$ (46,784)	\$ 820,185	\$ (76,478)	\$ 1,642,236

Notes:

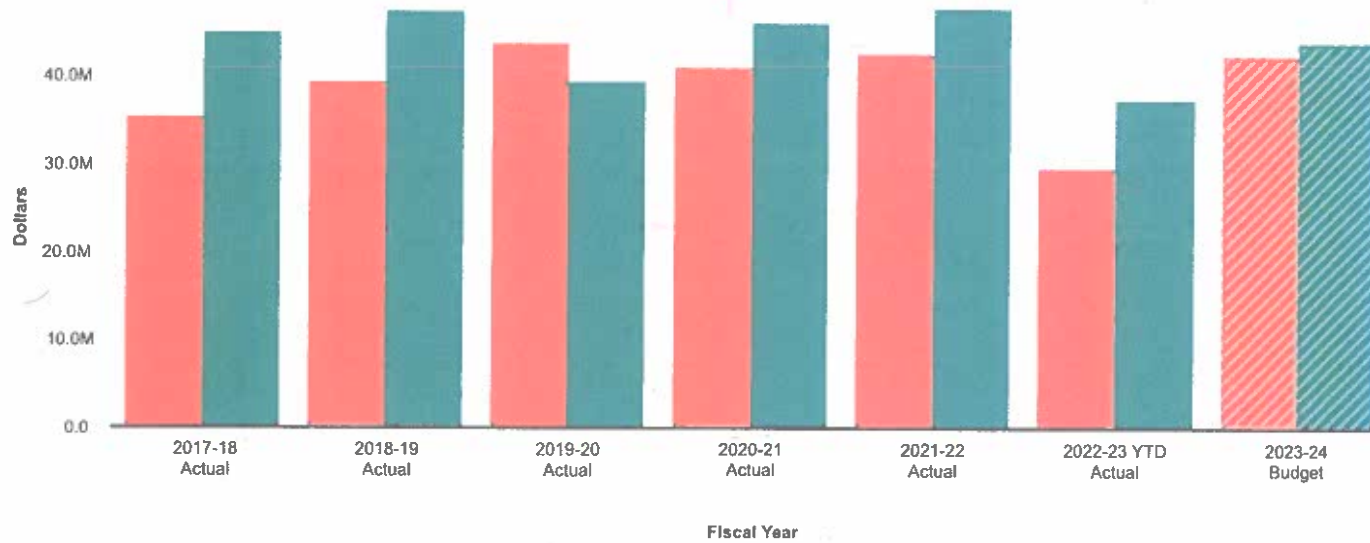
1. Excludes the budget for the Downtown Development Authority, a component unit.

2. Other Financing Sources reflects transfers into the fund of drawdown of fund balance/net position. Other costs includes Customer choice buildouts and contract labor.

Total Budget Comparison of Revenues and Expenditures

Note that FY 23 reflects year-to-date revenues and expenditures.

Visualization



Sort **Large to Small**

- Revenues
- Expenses

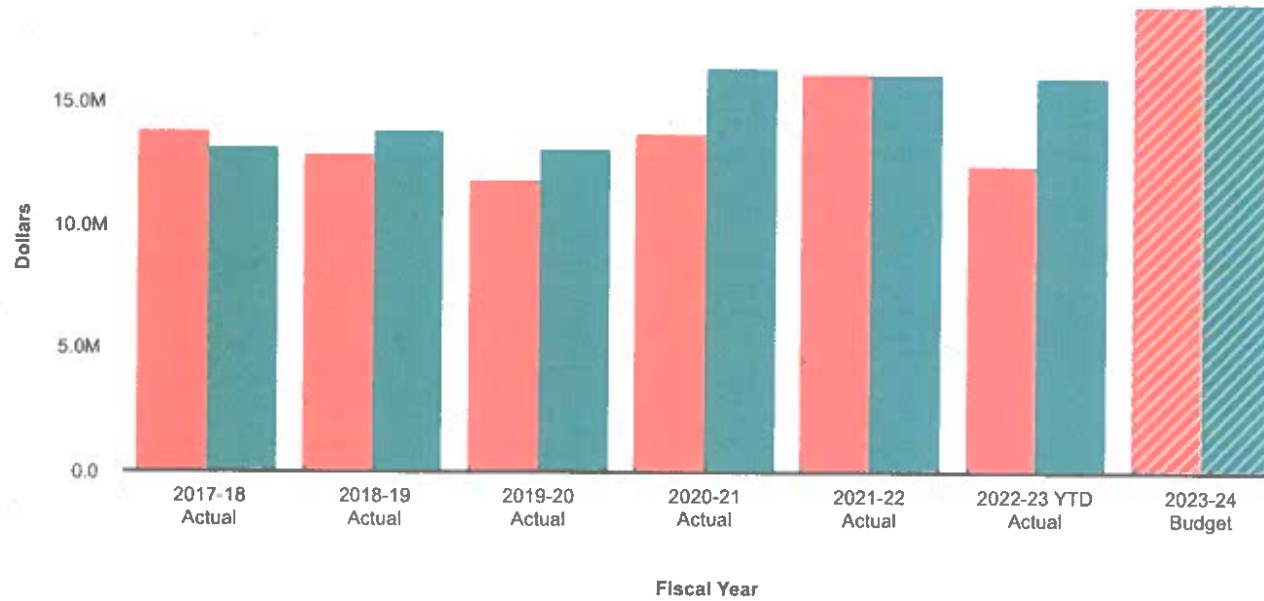
Collapse All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 YTD Actual	2023-24 Budget
▼ Revenues	\$ 45,119,110	\$ 47,571,445	\$ 39,533,392	\$ 46,190,140	\$ 47,752,265	\$ 37,471,544	\$ 44,151,197
▶ CHARGES FOR SERVICES	26,470,209	18,279,394	20,213,802	18,233,352	18,678,247	15,067,393	20,039,200
▶ TAXES	9,705,717	10,623,373	11,217,371	12,695,584	13,409,917	14,636,618	15,635,900
▶ OTHER FINANCING SOURCES	2,522,453	10,568,915	765,790	10,036,619	3,227,914	780,694	2,207,697
▶ FINES AND FORFEITURES	1,778,538	1,258,219	1,328,905	6,520,148	5,750,410	3,605,848	4,350,600
▶ INTERGOVERNMENTAL REVENUES	3,504,226	4,523,906	4,641,942	3,532,262	4,330,798	1,769,286	208,400
▶ LICENSES AND PERMITS	499,293	1,116,272	580,527	623,545	782,654	600,914	717,700
▶ MISCELLANEOUS REVENUE	386,771	486,718	393,936	533,713	1,244,936	866,892	250,000
▶ INVESTMENT INCOME	251,902	714,448	363,619	25,825	-762,986	-468	741,700
▶ CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	0	200	0	0	7,149	3,000	0
▶ REVENUES	0	0	27,500	-6,010,908	1,083,226	141,367	0
▼ Expenses	35,605,405	39,495,433	43,951,533	41,133,544	42,753,876	29,696,705	42,508,921
▶ SUPPLIES	11,401,695	11,443,520	10,744,934	10,925,886	10,836,620	5,569,780	10,759,230
▶ PURCHASED/CONTRACTED SERVICES	8,911,231	9,300,439	9,365,353	11,184,947	11,762,428	7,831,277	13,221,299
▶ PERSONAL SERVICES AND EMPLOYEE BENEFITS	8,735,520	9,175,599	9,436,813	9,666,516	10,636,850	8,611,714	13,546,994
▶ INTERFUND/INTERDEPARTMENTAL CHARGES	3,344,710	4,831,582	4,566,057	4,293,393	7,345,261	2,496,661	3,068,401

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 YTD Actual	2023-24 Budget
▶ CAPITAL OUTLAYS	2,884,219	4,421,849	9,522,741	4,772,525	1,842,128	5,100,838	1,201,997
▶ DEPRECIATION AND AMORTIZATION	328,030	322,444	315,636	290,276	330,588	0	0
▶ Expenses	0	0	0	0	0	86,454	711,000
Revenues Less Expenses	\$ 9,513,705	\$ 8,076,011	\$ -4,418,140	\$ 5,056,596	\$ 4,998,389	\$ 7,774,839	\$ 1,642,276

Data filtered by Types and expored on June 9 2022 Created with OpenGov

General Fund

Visualization

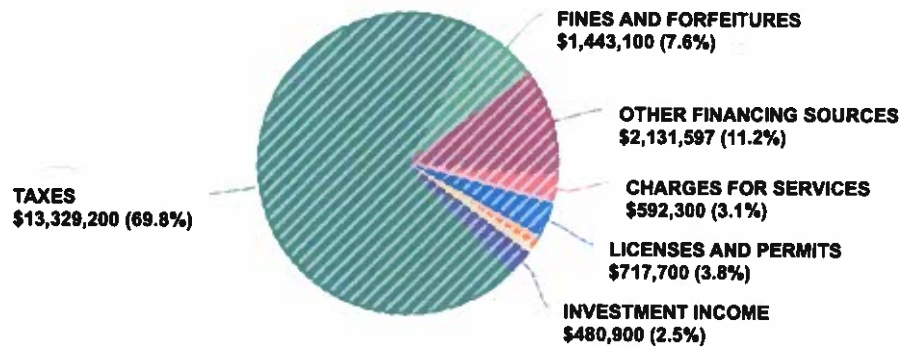


Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 YTD Actual	2023-24 Budget
► Revenues	\$ 13,253,678	\$ 13,910,569	\$ 13,141,885	\$ 16,468,944	\$ 16,214,364	\$ 16,105,599	\$ 19,084,597
► Expenses	13,890,128	12,922,677	11,895,632	13,784,644	16,249,183	12,471,480	19,052,913
Revenues Less Expenses	\$ -636,451	\$ 987,892	\$ 1,246,253	\$ 2,684,300	\$ -34,818	\$ 3,634,119	\$ 31,684

Data filtered by Types, GENERAL FUND and exported on June 9, 2023 Created with OpenGov

General Fund Revenues

Visualization



Sort Large to Small

- TAXES
- FINES AND FORFEITURES
- OTHER FINANCING SOURCES
- CHARGES FOR SERVICES
- LICENSES AND PERMITS
- REVENUES
- INTERGOVERNMENTAL REVENUES
- MISCELLANEOUS REVENUE
- INVESTMENT INCOME
- CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES

2023-24
Budget

< >

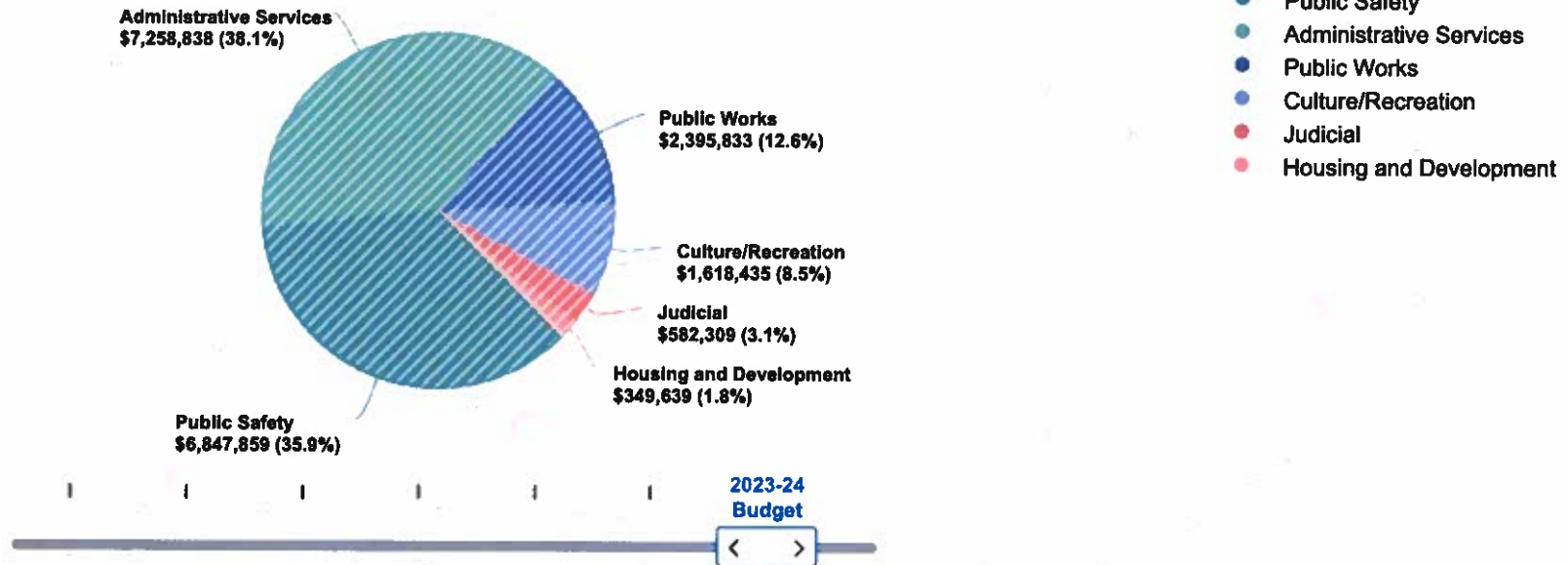
Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 YTD Actual	2023-24 Budget
▶ TAXES	\$ 7,883,658	\$ 8,586,128	\$ 9,339,171	\$ 10,684,232	\$ 11,083,419	\$ 12,620,912	\$ 13,329,200
▶ FINES AND FORFEITURES	1,672,383	1,191,673	1,231,634	1,219,616	1,513,611	1,197,883	1,443,100
▶ OTHER FINANCING SOURCES	1,367,384	1,661,734	568,997	555,652	1,332,566	680,404	2,131,597
▶ CHARGES FOR SERVICES	1,082,116	808,188	947,448	810,925	587,371	416,644	592,300
▶ LICENSES AND PERMITS	499,293	1,116,272	580,527	623,545	782,654	600,914	717,700
▶ REVENUES	0	0	0	2,180,092	163,393	141,367	0
▶ INTERGOVERNMENTAL REVENUES	471,794	266,262	205,465	256,708	433,979	223,535	208,400
▶ MISCELLANEOUS REVENUE	233,627	220,986	246,503	127,255	304,591	199,703	181,400
▶ INVESTMENT INCOME	43,422	59,127	22,139	10,920	5,632	21,237	480,900
▶ CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	0	200	0	0	7,149	3,000	0
Total	\$ 13,253,678	\$ 13,910,569	\$ 13,141,885	\$ 16,468,944	\$ 16,214,364	\$ 16,105,599	\$ 19,084,597

Data filtered by Revenues, GENERAL FUND and exported on June 9, 2023 Created with OpenGov

Attachment: Summary Schedules from the City's OpenGov Portal (23-6760 : FY 24 Budget Discussion)

General Fund Expenditures

Visualization



Collapse All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 YTD Actual	2023-24 Budget
▼ Public Safety	\$ 5,919,888	\$ 6,035,083	\$ 5,415,639	\$ 6,492,932	\$ 6,419,966	\$ 4,975,423	\$ 6,847,859
▶ Police	4,729,777	5,410,093	4,734,592	5,627,458	5,674,110	4,418,353	6,039,788
▶ E-911	1,190,111	624,991	681,047	865,474	745,856	557,070	808,071
▼ Administrative Services	4,684,552	3,365,541	3,211,355	3,815,566	5,767,510	4,675,203	7,258,838
▼ Administration Services	1,916,189	1,599,740	1,804,417	2,025,780	2,376,650	1,729,445	2,459,066
Data Processing/MIS	1,318,581	1,021,011	1,194,586	1,203,474	1,483,170	920,911	1,428,695
ADMINISTRATIVE SERVICES	456,329	431,629	441,697	633,314	626,960	592,069	710,474
HUMAN RESOURCES	141,279	147,100	168,134	188,991	266,521	216,465	319,897
▼ Executive	885,743	538,677	598,817	826,245	1,206,463	807,364	1,574,678
MAYOR/CITY COUNCIL	788,650	424,703	417,828	544,996	722,729	304,607	576,387
CITY MANAGER	97,093	113,974	180,989	281,249	483,734	502,758	998,291
▶ Non-Departmental	1,143,214	65,797	0	7,425	1,255,571	1,375,185	2,067,600

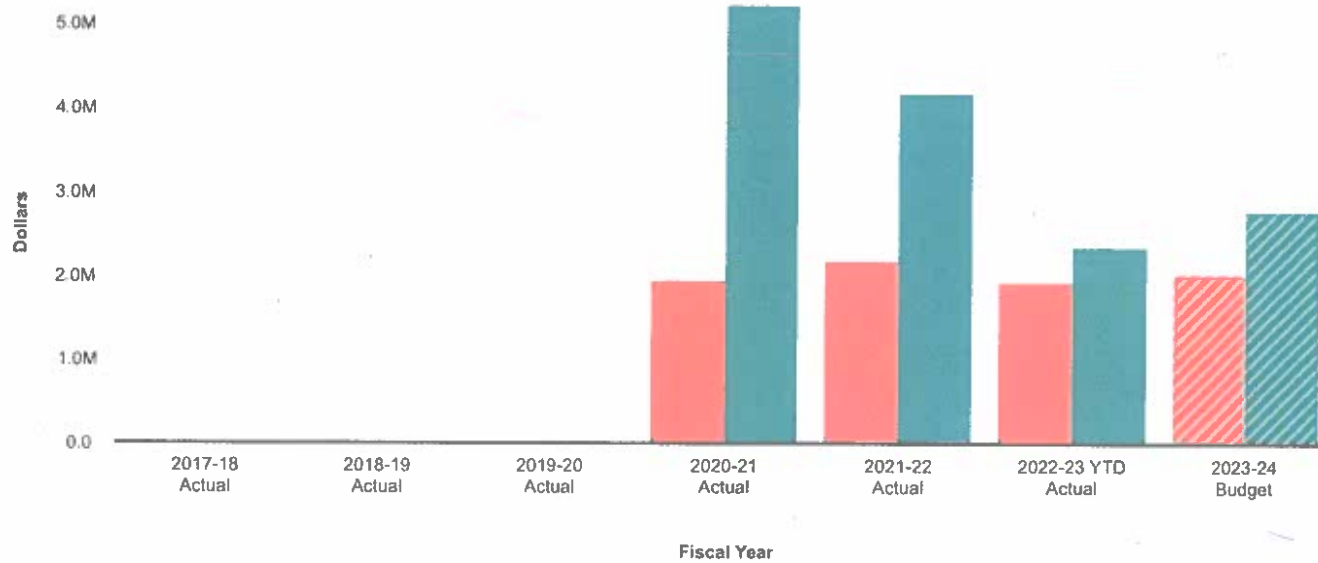
	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 YTD Actual	2023-24 Budget
▼ Housing and Development	615,934	1,006,383	640,586	742,242	704,052	610,295	926,075
COMMUNITY DEVELOPMENT	615,934	1,006,383	640,586	742,242	704,052	610,295	926,075
▼ Legislative	123,472	154,944	167,535	213,875	224,773	152,914	231,419
CITY CLERK	123,472	154,944	167,535	213,875	224,773	152,914	231,419
▼ Public Works	2,000,554	1,976,663	1,985,589	2,147,959	2,334,396	1,229,598	2,395,833
▶ Public Works Administration	2,000,554	1,976,663	1,985,589	2,147,959	2,334,396	1,229,598	2,395,833
▼ Culture/Recreation	615,083	864,690	661,435	759,951	963,233	1,001,201	1,618,435
▶ Parks	518,284	695,628	493,705	565,152	763,683	725,943	1,137,155
▶ Culture and Recreation	96,799	169,061	167,730	194,799	199,550	275,258	481,280
▼ Judicial	387,156	408,844	402,881	395,341	472,656	374,928	582,309
▼ Judicial Administration	387,156	408,844	402,881	395,341	472,656	374,928	582,309
MUNICIPAL COURT	387,156	408,844	402,881	395,341	472,656	374,928	582,309
▼ Housing and Development	282,896	271,856	218,735	172,895	291,421	215,126	349,639
▶ Economic Development and Assistance	282,896	271,856	218,735	172,895	291,421	215,126	349,639
Total	\$ 13,890,128	\$ 12,922,677	\$ 11,895,632	\$ 13,784,644	\$ 16,249,183	\$ 12,471,480	\$ 19,052,913

Data filtered by Departments, GENERAL FUND, Expenses and exported on June 9, 2023 Created with OpenGov

Special Investigations Fund

The unspent revenue in FY 24 reflects the estimated annual contribution to the Urban Redevelopment Authority for payment on a new Public Safety Building.

Visualization



Collapse All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 YTD Actual	2023-24 Budget
▼ Revenues	\$ 0	\$ 0	\$ 23,528	\$ 5,229,590	\$ 4,199,880	\$ 2,349,948	\$ 2,787,800
▶ FINES AND FORFEITURES	0	0	23,460	5,229,472	4,154,513	2,325,134	2,787,800
▶ INTERGOVERNMENTAL REVENUES	0	0	0	0	37,487	24,513	0
▶ REVENUES	0	0	0	0	7,474	0	0
▶ INVESTMENT INCOME	0	0	8	118	407	301	200
▶ MISCELLANEOUS REVENUE	0	0	60	0	0	0	0
▼ Expenses	0	0	2,500	1,957,030	2,196,618	1,931,334	2,043,601
▶ PURCHASED/CONTRACTED SERVICES	0	0	0	1,580,460	1,524,058	455,694	1,297,288
▼ CAPITAL OUTLAYS	0	0	0	309,809	373,719	1,293,597	0
LAND PURCHASE	0	0	0	0	0	1,050,080	0
VEHICLES	0	0	0	219,973	152,392	216,267	0
EQUIPMENT	0	0	0	89,836	221,328	27,250	0
▶ PERSONAL SERVICES AND EMPLOYEE BENEFITS	0	0	0	0	0	0	744,138
▶ SUPPLIES	0	0	0	61,761	197,947	182,043	2,175
▶ INTERFUND/INTERDEPARTMENTAL CHARGES	0	0	2,500	5,000	100,893	0	0

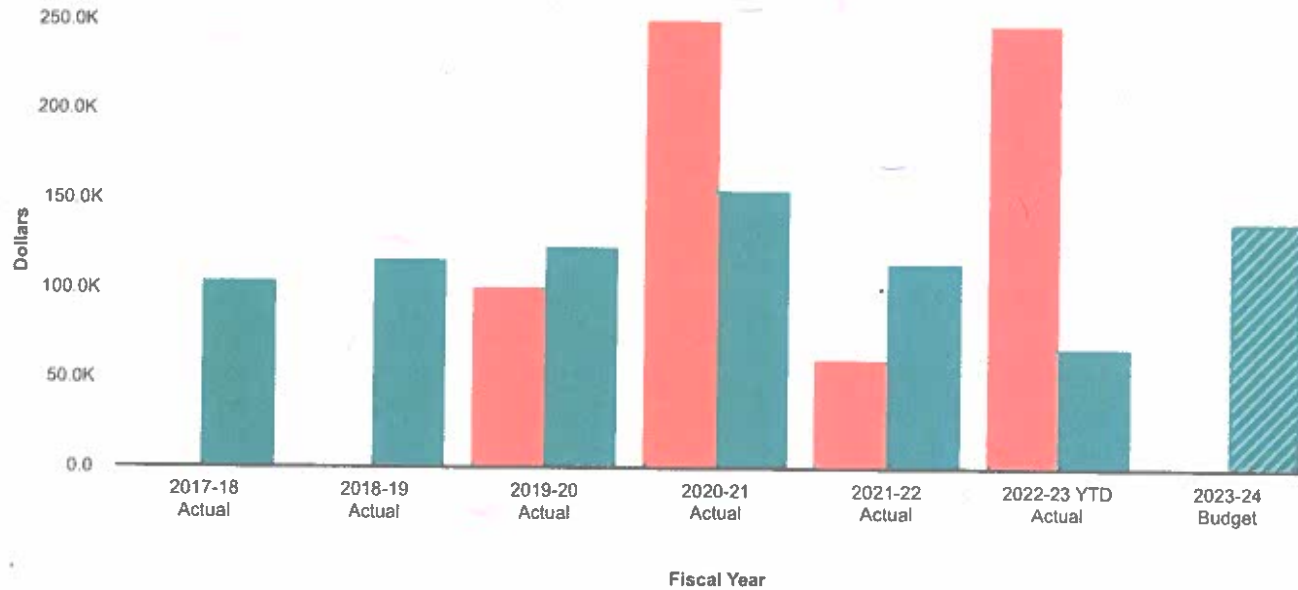
	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 YTD Actual	2023-24 Budget
Revenues Less Expenses	\$ 0	\$ 0	\$ 21,028	\$ 3,272,560	\$ 2,003,262	\$ 418,614	\$ 744,199

Data filtered by Types, SP INVESTIGATIONS FUN and exported on June 9, 2023 Created with OpenGov

Motor Vehicle Rental Fund

Note: FY 24 revenue is reserved for down payment on the Public Safety Building.

Visualization

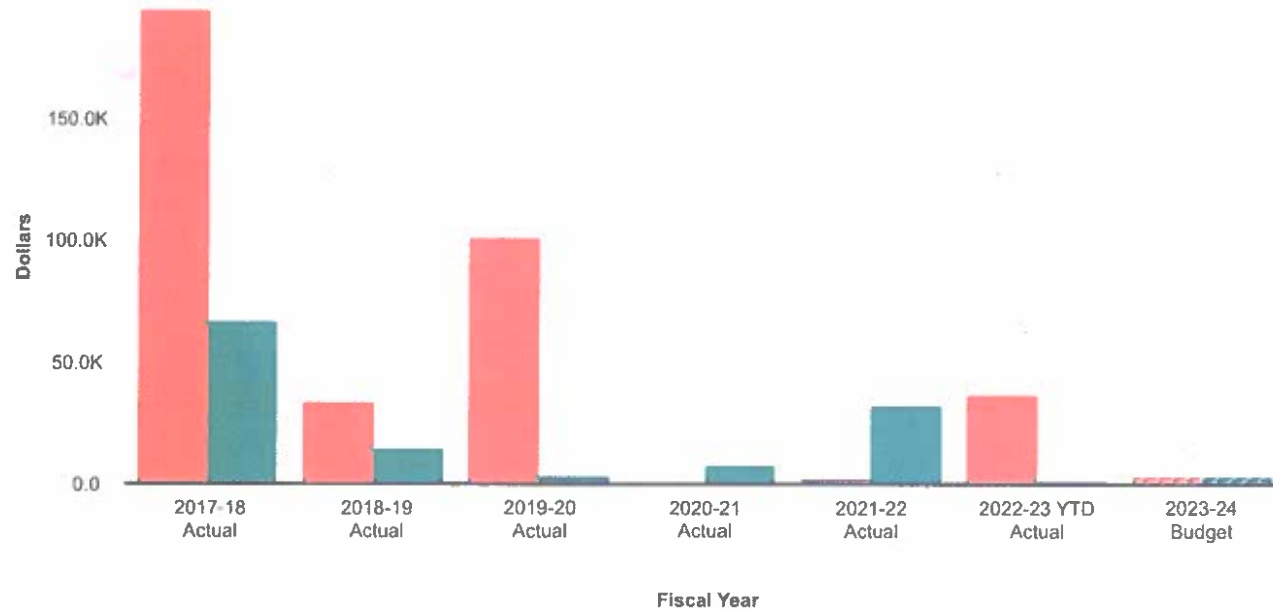


Collapse All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 YTD Actual	2023-24 Budget
▼ Revenues	\$ 105,076	\$ 116,707	\$ 123,591	\$ 155,506	\$ 115,226	\$ 67,998	\$ 138,700
▶ TAXES	105,076	116,707	123,591	155,506	115,226	67,998	115,200
▶ INVESTMENT INCOME	0	0	0	0	0	0	23,500
▼ Expenses	0	0	101,348	250,219	61,537	248,540	0
▼ CAPITAL OUTLAYS	0	0	45,000	234,257	56,881	248,540	0
VEHICLES	0	0	45,000	234,257	56,881	248,540	0
▼ PURCHASED/CONTRACTED SERVICES	0	0	56,348	15,962	0	0	0
DESIGN COMMITTEE	0	0	56,348	15,962	0	0	0
▶ INTERFUND/INTERDEPARTMENTAL CHARGES	0	0	0	0	4,656	0	0
Revenues Less Expenses	\$ 105,076	\$ 116,707	\$ 22,242	\$ -94,713	\$ 53,689	\$ -180,542	\$ 138,700

Data filtered by Types, MOTOR VEHICLE RENTAL and exported on June 9, 2023 Created with OpenGov

Federal Seized Drugs Fund

Visualization



Sort Large to Small

- Expenses
- Revenues

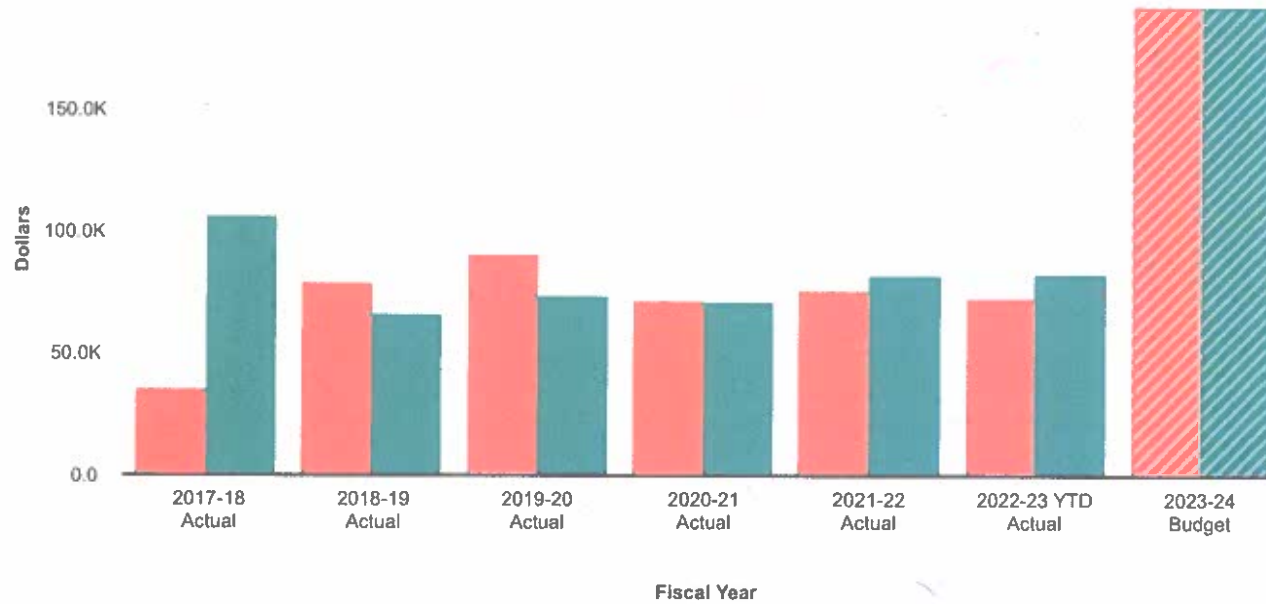
Collapse All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 YTD Actual	2023-24 Budget
▼ Revenues	\$ 67,478	\$ 14,680	\$ 3,517	\$ 8,245	\$ 32,511	\$ 2,105	\$ 3,500
▶ CHARGES FOR SERVICES	67,435	3,505	0	3,245	0	2,104	0
▶ OTHER FINANCING SOURCES	0	11,125	1,000	0	32,510	0	3,500
▶ REVENUES	0	0	2,500	5,000	0	0	0
▶ INVESTMENT INCOME	43	49	17	1	1	1	0
▼ Expenses	194,867	33,963	102,013	500	2,733	37,096	3,500
▶ SUPPLIES	134,890	33,963	35,413	0	2,733	37,096	3,500
▶ CAPITAL OUTLAYS	59,976	0	66,600	500	0	0	0
Revenues Less Expenses	\$ -127,389	\$ -19,284	\$ -98,496	\$ 7,745	\$ 29,778	\$ -34,990	\$ 0

Data filtered by Types, FEDERAL SEIZED DRUG F and exported on June 13, 2023 Created with OpenGov

Technology Surcharge Fund

There is a drawdown of fund balance planned in FY 24 for the replacement of computer equipment.

Visualization



Sort **Large to Small**

- Revenues
- Expenses

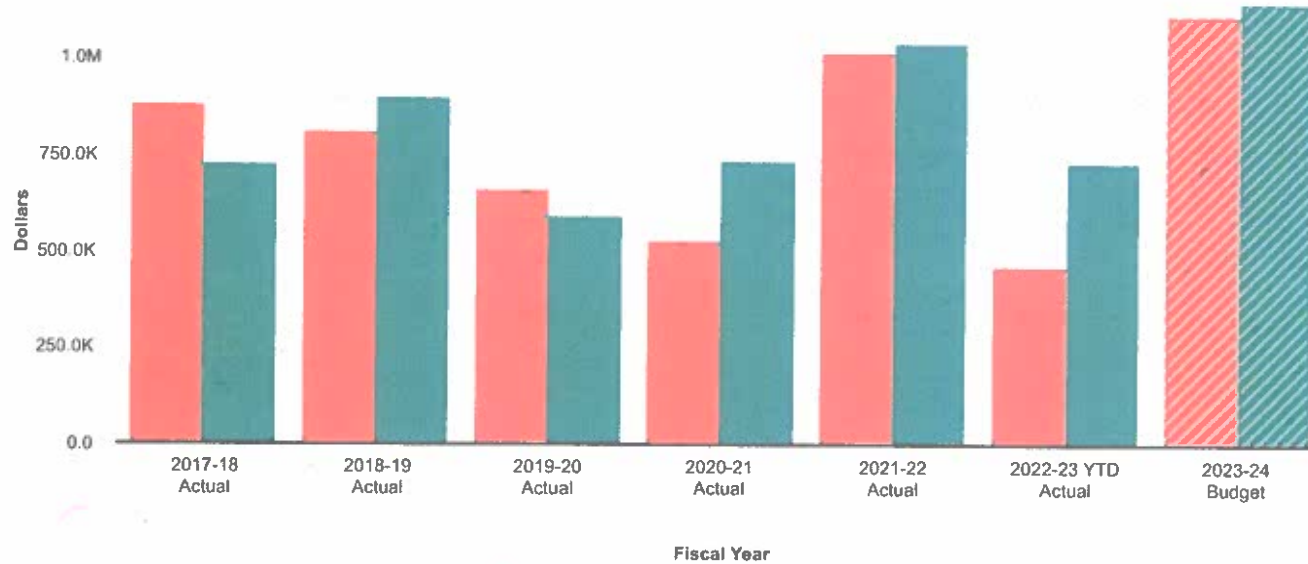
Collapse All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 YTD Actual	2023-24 Budget
▼ Revenues	\$ 106,154	\$ 66,546	\$ 73,811	\$ 71,060	\$ 82,286	\$ 82,830	\$ 192,500
▶ FINES AND FORFEITURES	106,154	66,546	73,811	71,060	82,286	82,830	119,900
▶ OTHER FINANCING SOURCES	0	0	0	0	0	0	72,600
▼ Expenses	35,963	79,274	90,943	72,218	76,417	72,886	192,430
▶ SUPPLIES	31,883	33,537	17,150	42,591	46,629	45,191	46,630
▶ PURCHASED/CONTRACTED SERVICES	4,080	45,737	73,793	29,627	29,788	27,695	27,700
▼ CAPITAL OUTLAYS	0	0	0	0	0	0	118,100
EQUIPMENT	0	0	0	0	0	0	118,100
Revenues Less Expenses	\$ 70,191	\$ -12,727	\$ -17,133	\$ -1,158	\$ 5,869	\$ 9,944	\$ 70

Data filtered by Types, TECHNOLOGY SUR-CHARGE and exported on June 9, 2023. Created with OpenGov

Hotel/motel Fund

Unrestricted uses of this revenue shifted to the General Fund in FY 22 along with the Interfund transfer of revenue to that fund

Visualization



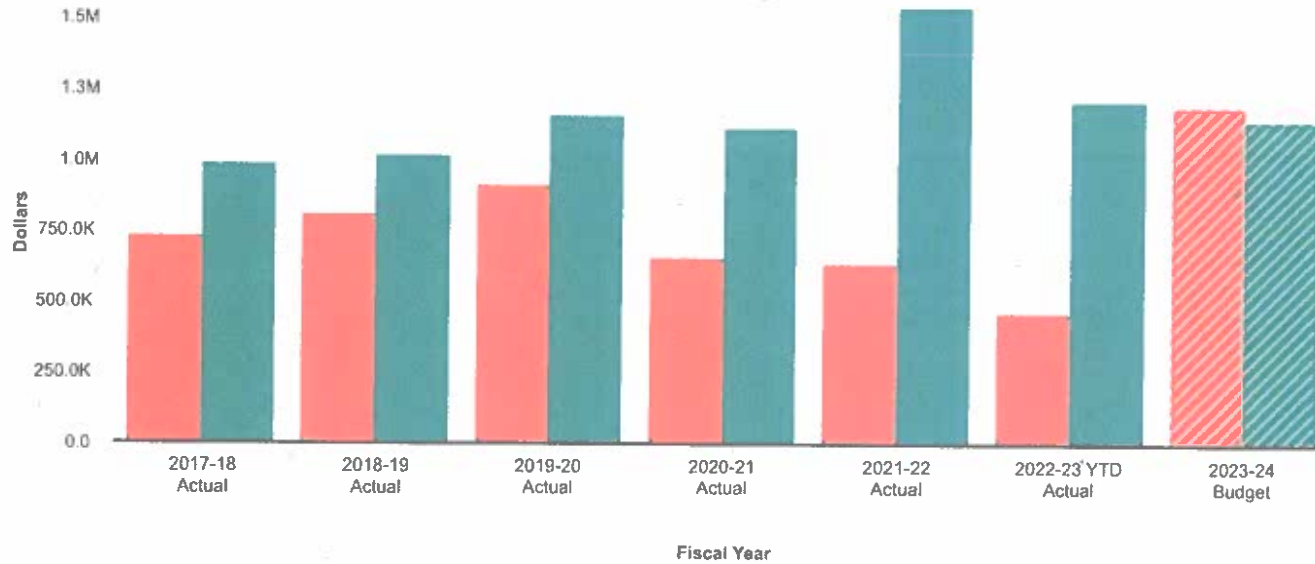
Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 YTD Actual	2023-24 Budget
▼ Revenues	\$ 728,636	\$ 902,199	\$ 595,076	\$ 736,700	\$ 1,043,582	\$ 732,909	\$ 1,146,500
▶ TAXES	728,636	902,199	593,076	736,700	1,043,582	732,909	1,115,800
▶ INVESTMENT INCOME	0	0	0	0	0	0	30,700
▶ MISCELLANEOUS REVENUE	0	0	2,000	0	0	0	0
▼ Expenses	884,441	812,622	662,914	530,978	1,018,153	466,463	1,115,800
▶ PURCHASED/CONTRACTED SERVICES	670,578	670,120	514,854	423,078	596,333	261,711	637,600
▶ INTERFUND/INTERDEPARTMENTAL CHARGES	0	0	0	0	424,500	204,752	478,200
▶ PERSONAL SERVICES AND EMPLOYEE BENEFITS	147,135	142,502	148,060	107,900	-2,680	0	0
▶ CAPITAL OUTLAYS	66,728	0	0	0	0	0	0
Revenues Less Expenses	\$ -155,805	\$ 89,577	\$ -67,838	\$ 205,722	\$ 25,429	\$ 266,446	\$ 30,700

Data filtered by Types, HOTEL/MOTEL FUND and exported on June 9, 2023. Created with OpenGov

Stormwater Fund

Note that FY 23 reflects year-to-date revenues and expenditures.

Visualization



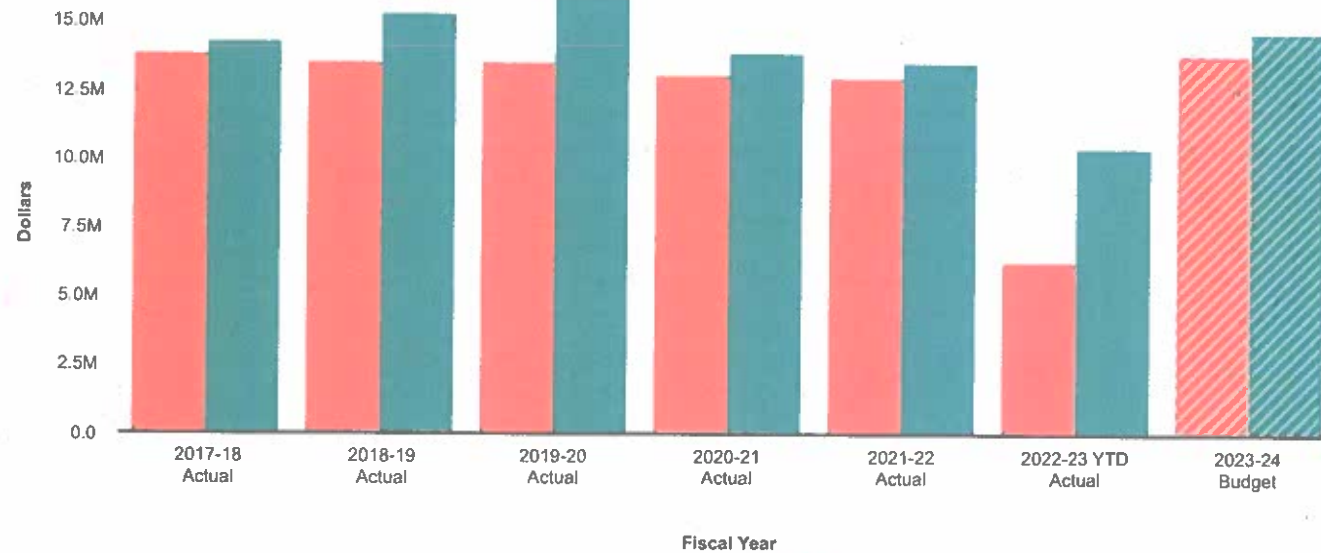
Collapse All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 YTD Actual	2023-24 Budget
▼ Revenues	\$ 988,346	\$ 1,019,040	\$ 1,161,543	\$ 1,118,146	\$ 1,542,135	\$ 1,214,799	\$ 1,148,100
▶ TAXES	988,346	1,018,339	1,161,533	1,119,146	1,167,689	1,214,799	1,075,700
▶ REVENUES	0	0	0	-1,000	374,446	0	0
▶ INVESTMENT INCOME	0	0	0	0	0	0	72,400
▶ MISCELLANEOUS REVENUE	0	701	10	0	0	0	0
▼ Expenses	736,160	811,569	916,972	659,374	642,908	469,226	1,194,884
▶ PERSONAL SERVICES AND EMPLOYEE BENEFITS	240,038	237,525	543,233	287,342	371,603	334,297	364,584
▶ PURCHASED/CONTRACTED SERVICES	231,420	194,180	236,515	238,021	128,319	95,197	199,600
▶ CAPITAL OUTLAYS	0	0	0	0	0	0	600,000
▶ INTERFUND/INTERDEPARTMENTAL CHARGES	195,869	234,534	23,747	19,209	51,425	13,952	0
▶ SUPPLIES	38,702	114,207	78,580	76,375	35,034	25,779	30,700
▶ DEPRECIATION AND AMORTIZATION	30,132	31,122	34,897	38,427	56,527	0	0
Revenues Less Expenses	\$ 252,186	\$ 207,472	\$ 244,571	\$ 458,772	\$ 899,227	\$ 745,573	\$ -46,784

Data filtered by Types, STORM WATER FUND and exported on June 9, 2023. Created with OpenGov

Electric Fund

Note that FY 23 reflects year-to-date revenues and expenditures.

Visualization



Sort Large to Small

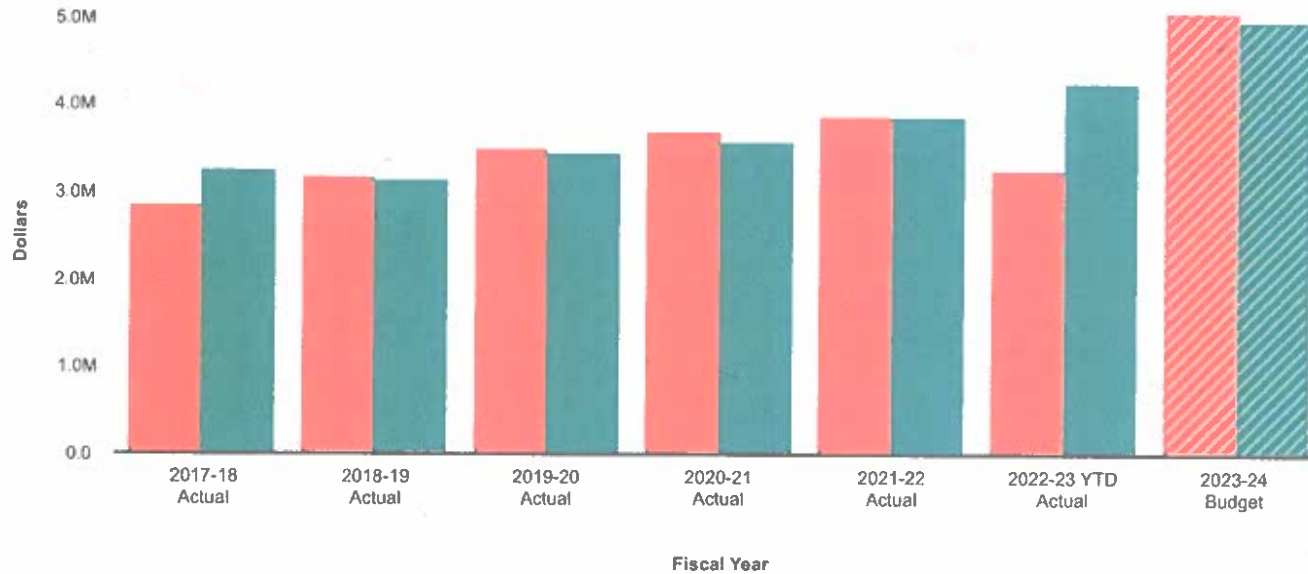
- Revenues
- Expenses

Collapse All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 YTD Actual	2023-24 Budget
▼ Revenues	\$ 14,277,208	\$ 15,328,431	\$ 15,918,913	\$ 13,870,691	\$ 13,543,382	\$ 10,417,597	\$ 14,858,500
▶ CHARGES FOR SERVICES	13,632,318	14,314,451	15,629,003	13,824,737	14,211,702	10,374,439	14,497,400
▶ INTERGOVERNMENTAL REVENUES	470,435	403,501	0	0	0	0	0
▶ MISCELLANEOUS REVENUE	36,056	51,787	26,162	34,798	95,870	75,434	68,600
▶ INVESTMENT INCOME	138,399	558,692	263,749	11,155	-770,740	-32,276	92,500
▶ OTHER FINANCING SOURCES	0	0	0	0	6,551	0	0
▼ Expenses	13,811,215	13,508,358	13,511,456	13,088,638	12,964,049	6,281,988	13,838,315
▶ SUPPLIES	10,736,153	10,679,539	9,930,597	9,749,168	9,620,944	4,639,045	9,641,600
▶ PURCHASED/CONTRACTED SERVICES	1,143,451	1,148,674	1,397,592	1,160,047	1,104,061	357,165	1,093,700
▶ PERSONAL SERVICES AND EMPLOYEE BENEFITS	882,184	883,948	1,260,943	1,279,976	1,039,525	654,452	1,326,314
▶ INTERFUND/INTERDEPARTMENTAL CHARGES	753,746	507,092	643,803	649,935	928,720	558,263	874,001
▶ DEPRECIATION AND AMORTIZATION	295,682	289,105	278,522	249,511	270,798	0	0
▶ Expenses	0	0	0	0	0	21,454	710,000
▶ CAPITAL OUTLAYS	0	0	0	0	0	51,610	192,700
Revenues Less Expenses	\$ 465,993	\$ 1,820,074	\$ 2,407,457	\$ 782,053	\$ 579,334	\$ 4,135,609	\$ 820,185

Solid Waste Fund

FY 23 reflects year-to-date revenues and expenditures. FY 24 is a placeholder, pending the adoption of a contract and setting of rates.

Visualization



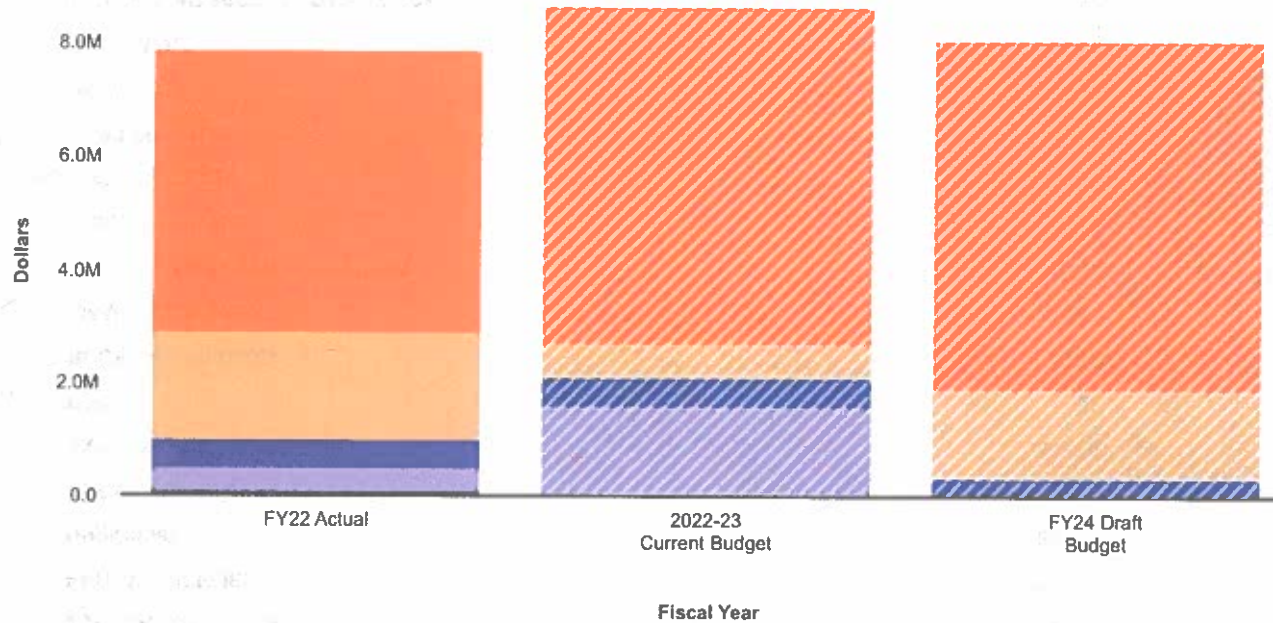
Collapse All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 YTD Actual	2023-24 Budget
▼ Revenues	\$ 3,273,394	\$ 3,163,085	\$ 3,461,180	\$ 3,594,747	\$ 3,879,174	\$ 4,274,205	\$ 4,991,000
▶ CHARGES FOR SERVICES	3,273,340	3,153,250	3,461,180	3,594,446	3,879,174	4,274,205	4,949,500
▶ INVESTMENT INCOME	0	0	0	0	0	0	41,500
▶ MISCELLANEOUS REVENUE	53	9,834	0	301	0	0	0
▼ Expenses	2,868,671	3,194,554	3,518,750	3,702,744	3,885,057	3,276,442	5,067,478
▶ PURCHASED/CONTRACTED SERVICES	2,781,992	3,027,577	3,347,684	3,627,124	3,779,307	3,213,453	4,864,100
▶ INTERFUND/INTERDEPARTMENTAL CHARGES	103,684	160,828	42,887	44,707	71,765	29,038	66,200
▶ PERSONAL SERVICES AND EMPLOYEE BENEFITS	778	3,932	125,962	28,575	30,722	33,951	137,178
▶ DEPRECIATION AND AMORTIZATION	2,217	2,217	2,217	2,338	3,263	0	0
Revenues Less Expenses	\$ 404,722	\$ -31,470	\$ -57,569	\$ -107,997	\$ -5,883	\$ 997,764	\$ -76,478

Data filtered by Types, SOLID WASTE FUND and exported on June 9, 2023 Created with OpenGov

FY24 Budget - Police

Includes expenditures from General Fund and Special Investigations Fund

Visualization



Sort By Chart of Accounts

- PERSONAL SERVICES AND EMPLOYEE BENEFITS
- PURCHASED/CONTRACTED SERVICES
- SUPPLIES
- CAPITAL OUTLAYS
- INTERFUND/INTERDEPARTMENTAL CHARGES

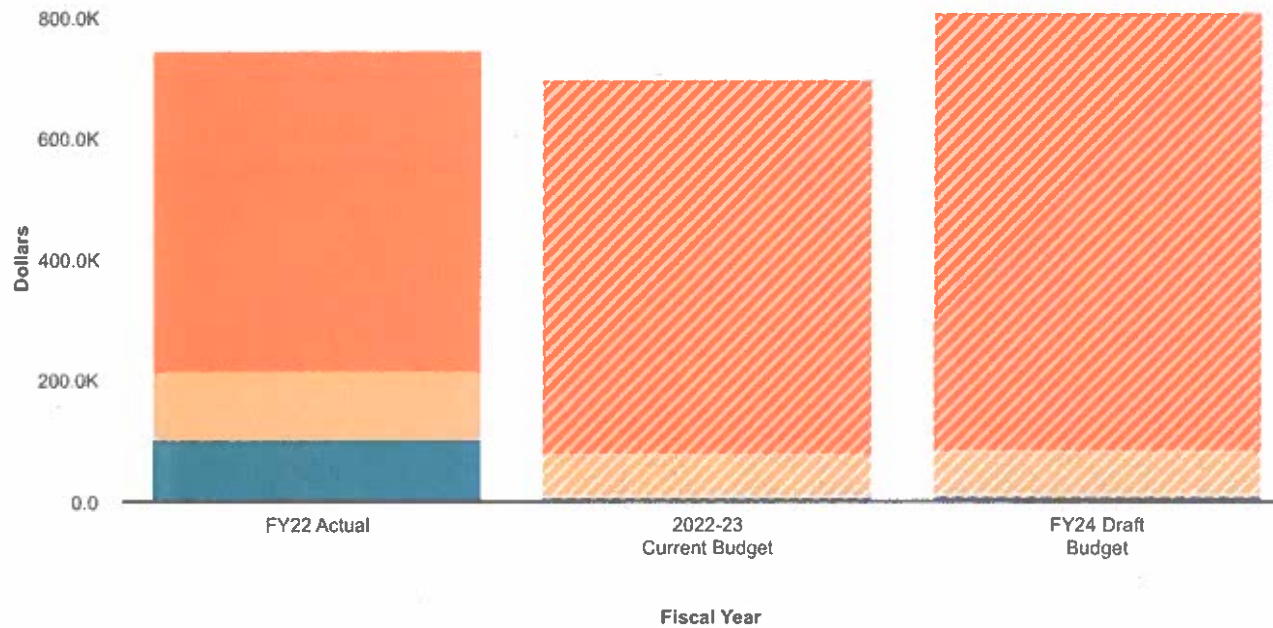
Collapse All	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
▶ PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$ 4,969,992	\$ 5,942,300	\$ 6,164,296
▼ PURCHASED/CONTRACTED SERVICES	1,895,298	606,600	1,586,291
PROFESSIONAL SERV-JUDGE	16,800	16,100	12,000
PROFESSIONAL SERV-SOLICITOR	10,800	10,900	10,000
PROF SERV. - SOFTWARE & LIC	0	0	76,000
PROFESSIONAL SERV-OTHER	33,556	208,300	182,519
PROFESSIONAL SERV-CORR RISK	3,924	14,000	32,400
REPAIRS & MAINT-VEHICLES	175,256	160,000	150,000
REPAIRS & MAINT - EQUIPMENT	1,712	5,000	36,389
RENTAL OF EQUIP & VEHICLE	2,926	5,000	4,720
INS. OTHER THAN EMP BENEFITS	146,220	0	0
ADVERTISING	40	100	0

	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
POSTAGE	192	100	200
PRINTING & BINDING	3,771	3,500	3,800
TRAVEL	8,206	23,400	22,592
ADMIN DUES, M&E EXPENSES	1,458,507	3,700	979,607
EDUCATION & TRAINING	16,357	148,500	61,519
ACCREDITATION EXPENSES	4,595	5,000	5,095
CONTRACT LABOR	9,372	0	0
CRIMINAL INVESTIGATIONS	375	0	0
COMMUNITY OUTREACH AND SUST	2,688	3,000	9,450
▼ SUPPLIES	498,059	483,764	336,302
Supplies-REDSPEED	197,947	50,000	0
GENERAL SUPPLIES	0	1,200	500
OFFICE SUPPLIES	2,386	2,400	3,000
SUPPORT SERVICES	5,157	6,800	7,978
PATROL SUPPLIES	57,078	56,800	87,956
UNIFORMS	22,149	29,100	60,795
OFFICE FURNITURE-NON CAP	615	2,000	1,273
ENERGY-GASOLINE/DIESEL	204,694	204,300	165,700
FOOD	85	1,000	1,000
BOOKS & PERIODICALS	1,920	2,400	2,500
SMALL EQUIPMENT	1,052	87,000	2,000
FEDERAL SEIZE FUND EXPENSES	2,733	40,264	3,500
MISCELLANEOUS	2,243	500	100
▼ CAPITAL OUTLAYS	409,219	1,612,300	0
LAND PURCHASE	0	1,200,000	0
VEHICLES	187,892	290,300	0
EQUIPMENT	221,328	122,000	0
► INTERFUND/INTERDEPARTMENTAL CHARGES	100,893	0	0
Total	\$ 7,873,462	\$ 8,644,964	\$ 8,086,889

Data filtered by Expenses, Police and exported on June 9, 2023. Created with OpenGov

FY24Budget - E911 Communications

Visualization



Sort By Chart of Accounts

- PERSONAL SERVICES AND EMPLOYEE BENEFITS
- PURCHASED/CONTRACTED SERVICES
- SUPPLIES
- INTERFUND/INTERDEPARTME... CHARGES

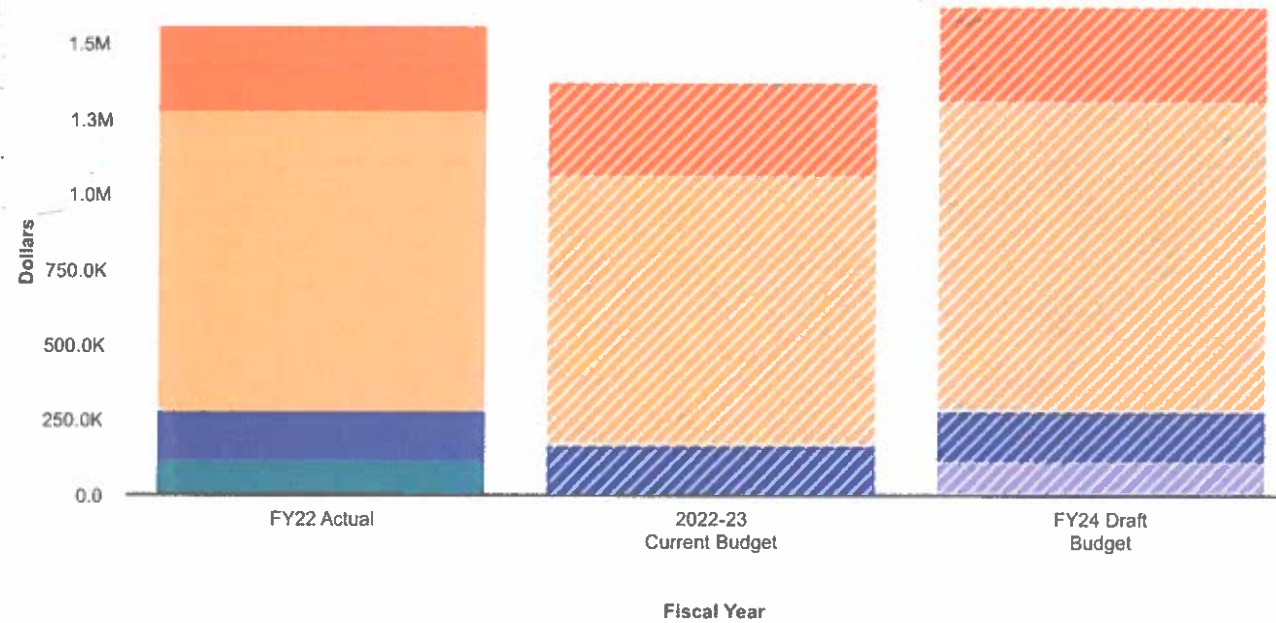
Collapse All	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
▶ PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$ 529,807	\$ 617,200	\$ 720,939
▼ PURCHASED/CONTRACTED SERVICES	112,612	74,000	77,434
PROF SERV. - SOFTWARE & LIC	84,488	69,600	73,017
PROFESSIONAL SERV.-OTHER	2,080	1,300	450
INS. OTHER THAN EMP BENEFITS	25,148	0	0
TRAVEL	0	0	1,300
ADMIN DUES, M&E EXPENSES	0	1,200	957
EDUCATION & TRAINING	895	1,900	1,710
▼ SUPPLIES	2,544	7,900	9,698
OFFICE SUPPLIES	1,300	1,400	3,000
UNIFORMS	648	2,900	2,900
OFFICE FURNITURE-NON CAP	0	900	2,124

	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
FOOD	0	0	500
SMALL EQUIPMENT	597	2,700	1,174
▼ INTERFUND/INTERDEPARTMENTAL CHARGES	100,893	0	0
PRINCIPAL-E911 SOFTWARE	100,893	0	0
Total	\$ 745,856	\$ 699,100	\$ 808,071

Data filtered by Expenses, E911 COMMUNICATIONS and exported on June 9, 2023 Created with OpenGov

FY24 Budget - Information Technology

Visualization



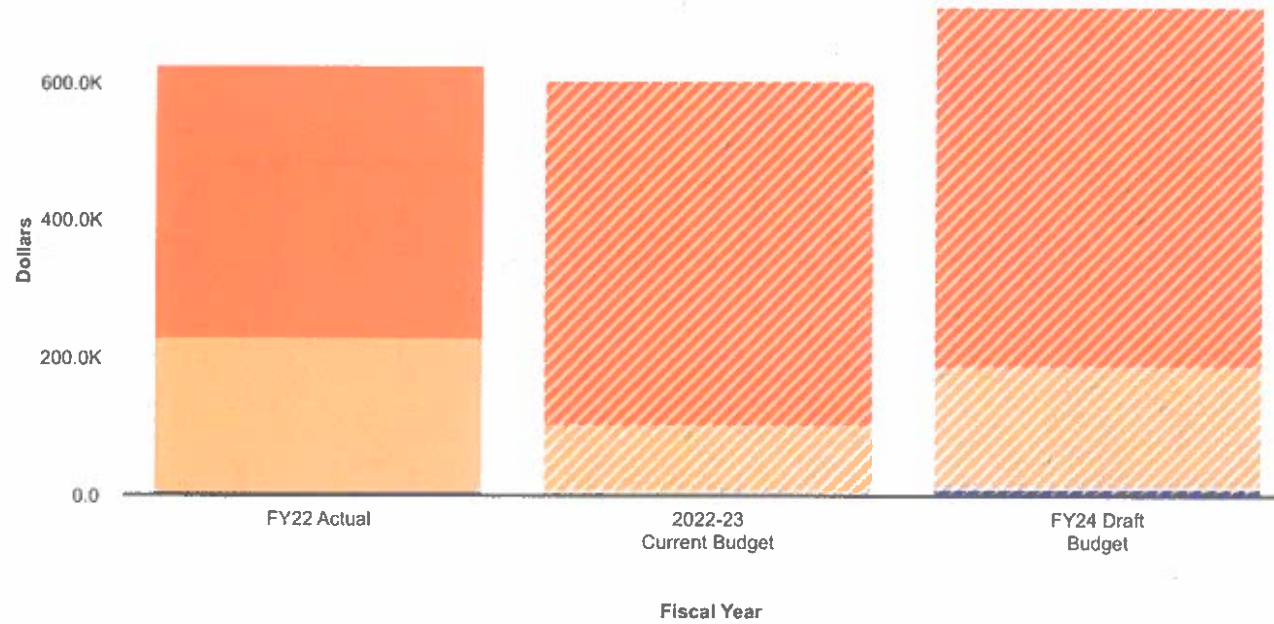
Collapse All	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
▶ PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$ 279,738	\$ 308,200	\$ 304,195
▼ PURCHASED/CONTRACTED SERVICES	996,714	897,300	1,033,800
PROF SERV. - SOFTWARE & LIC	428,270	375,000	383,500
PROFESSIONAL SERV. - ENG.	673	0	0
PROFESSIONAL SERV.-OTHER	303,864	300,000	305,300
RENTAL OF COMPUTER EQUIPMENT	1,840	16,700	108,100
INS. OTHER THAN EMP BENEFITS	5,588	0	0
TELEPHONE & INTERNET SERVICE	94,453	90,000	83,700
MOBILE COMMUNICATIONS	108,002	84,700	125,100
TRAVEL	2,710	2,000	3,000
ADMIN DUES, M&E EXPENSES	680	500	400
EDUCATION & TRAINING	2,352	1,400	5,800

	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
CONTRACT LABOR	48,482	27,000	18,700
▶ SUPPLIES	163,773	169,500	165,230
▶ CAPITAL OUTLAYS	0	0	118,100
▶ INTERFUND/INTERDEPARTMENTAL CHARGES	119,362	0	0
Total	\$ 1,559,587	\$ 1,375,000	\$ 1,621,125

Data filtered by Expenses, Data Processing/MIS and exported on June 9, 2023 Created with OpenGov

FY24 Budget - Administrative Services/Finance

Visualization



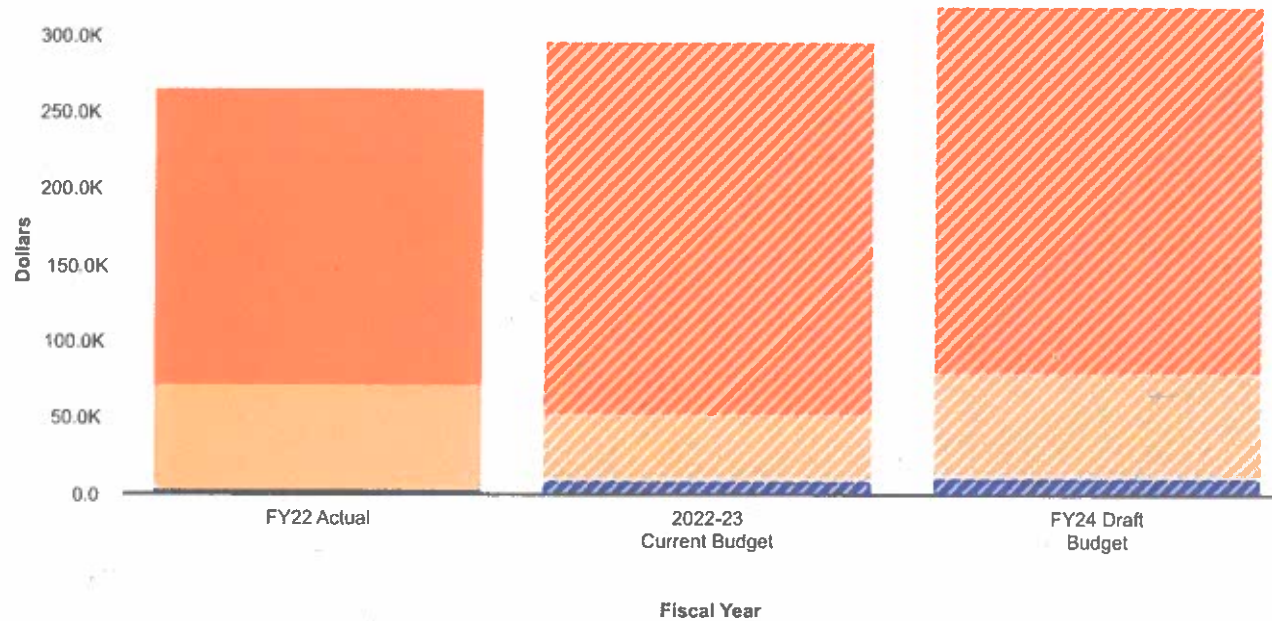
Collapse All	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
▶ PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$ 397,001	\$ 502,400	\$ 520,374
▼ PURCHASED/CONTRACTED SERVICES	223,466	99,500	180,200
PROFESSIONAL SERV.-AUDIT	26,950	20,000	41,000
PROFESSIONAL SERV.-OTHER	2,392	3,000	2,600
INS. OTHER THAN EMP BENEFITS	22,353	0	0
ACKNOWLEDGMENT	0	100	100
ADVERTISING	1,008	1,200	1,200
POSTAGE	2,594	4,300	7,000
PRINTING & BINDING	50	1,000	500
TRAVEL	1,616	4,000	3,500
ADMIN DUES, M&E EXPENSES	256	1,900	300
EDUCATION & TRAINING	700	4,000	4,000

	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
CONTRACT LABOR	154,501	40,000	100,000
CREDIT CARD CHARGES	11,046	20,000	20,000
► SUPPLIES	6,493	3,500	9,900
Total	\$ 626,960	\$ 605,400	\$ 710,474

Data filtered by Expenses, ADMINISTRATIVE SERVICES and exported on June 9, 2023. Created with OpenGov

FY24 Budget - Human Resources

Visualization



Collapse All	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
▶ PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$ 194,074	\$ 243,600	\$ 239,297
▼ PURCHASED/CONTRACTED SERVICES	68,969	43,600	69,000
PROF SERV. - SOFTWARE & LIC	0	0	22,200
PROFESSIONAL SERV.-OTHER	16,669	23,200	22,600
INS. OTHER THAN EMP BENEFITS	5,588	0	0
HOSPITALITY	29,464	1,000	1,000
ADVERTISING	576	1,200	700
PRINTING & BINDING	213	200	300
TRAVEL	3,000	3,500	3,500
ADMIN DUES, M&E EXPENSES	593	1,000	1,100
EDUCATION & TRAINING	1,235	2,500	6,100
CONTRACT LABOR	11,632	11,000	11,500

► SUPPLIES

Total

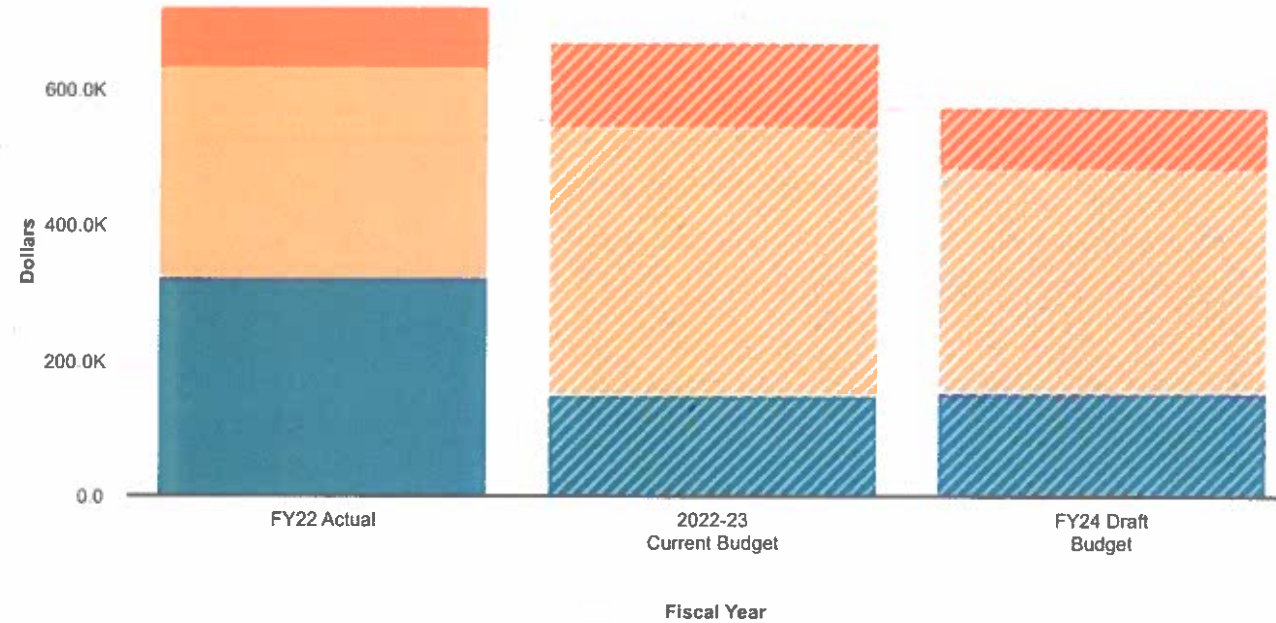
FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
3,477	10,200	11,600
\$ 266,521	\$ 297,400	\$ 319,897

Data filtered by Expenses: HUMAN RESOURCES and exported on June 9, 2023 Created with OpenGov

FY24 Budget - Mayor and City Council

Includes the General Fund Contingency Account

Visualization



Sort By Chart of Accounts

- PERSONAL SERVICES AND EMPLOYEE BENEFITS
- PURCHASED/CONTRACTED SERVICES
- SUPPLIES
- INTERFUND/INTERDEPARTME... CHARGES

Collapse All	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
▶ PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$ 85,999	\$ 123,300	\$ 88,887
▼ PURCHASED/CONTRACTED SERVICES	313,765	398,000	334,300
PROFESSIONAL SERV.-LEGAL	224,051	230,000	201,100
PROFESSIONAL SERV.-OTHER	3,870	40,000	44,200
CIVIC PARTICIPATION	25,595	64,000	23,800
ACKNOWLEDGMENT	0	200	500
PRINTING & BINDING	566	300	300
TRAVEL	8,639	10,000	7,225
TRAVEL - MAYOR	3,782	5,000	3,815
ADMIN DUES, M&E EXPENSES	25,618	27,000	26,630
EDUCATION & TRAINING	4,298	5,000	6,700
EDUCATION & TRAINING - MAYOR	1,230	2,000	3,430

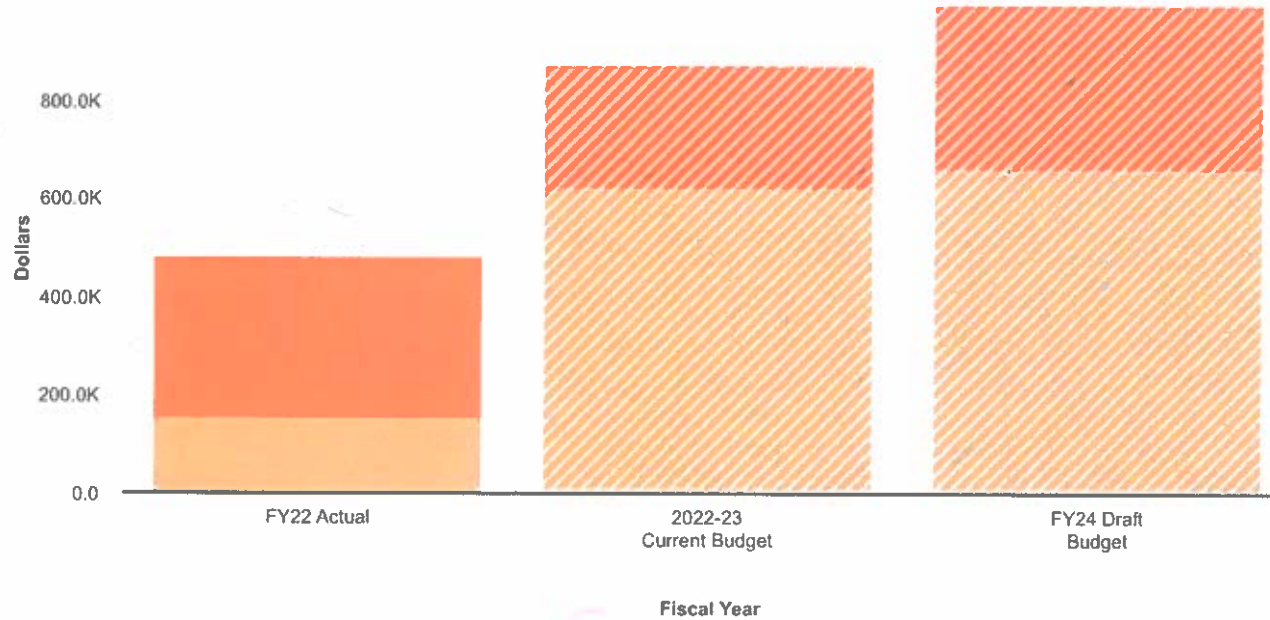
	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
CONTRACT LABOR	16,116	14,500	16,600
▶ SUPPLIES	2,865	300	3,200
▶ INTERFUND/INTERDEPARTMENTAL CHARGES	320,100	150,000	150,000
Total	\$ 722,729	\$ 671,600	\$ 576,387

Data filtered by Expenses, MAYOR/CITY COUNCIL and exported on June 9, 2023 Created with OpenGov

FY24 Budget - City Manager

Includes Events Management eff. FY 23

Visualization



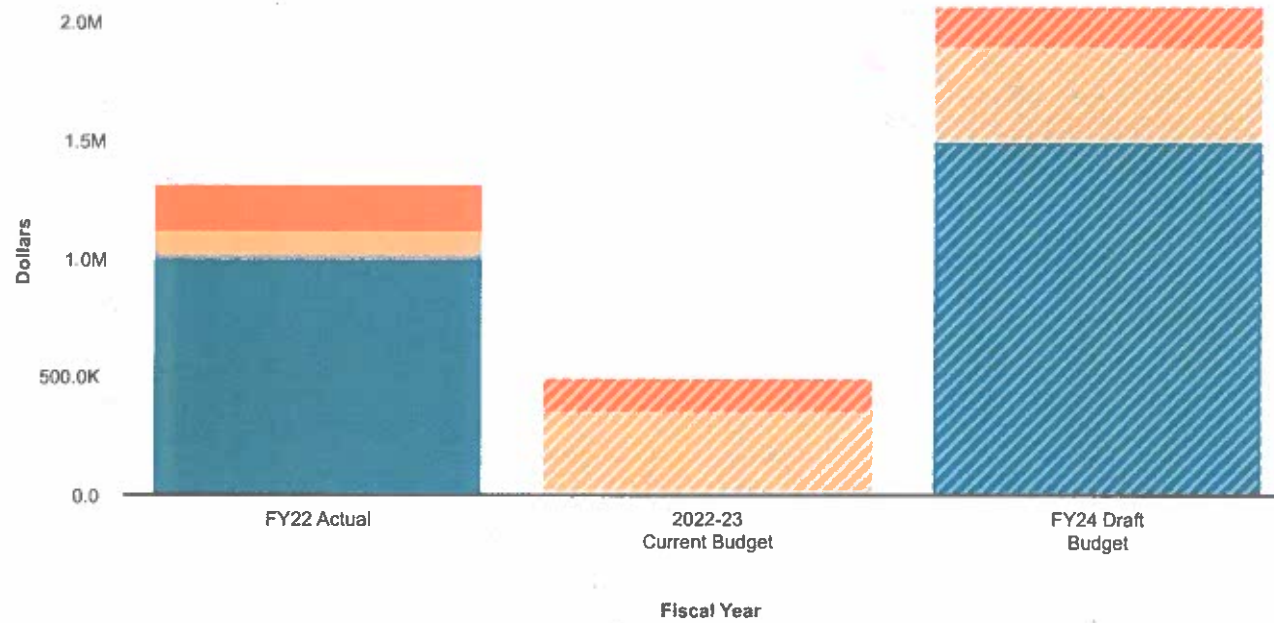
Collapse All	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
▶ PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$ 327,075	\$ 248,400	\$ 333,027
▼ PURCHASED/CONTRACTED SERVICES	151,810	625,300	662,664
PROFESSIONAL SERV.-OTHER	10,322	74,000	71,750
PROF. SERV.-AARP	0	100	0
INS. OTHER THAN EMP BENEFITS	5,588	0	0
CIVIC PARTICIPATION	0	1,000	700
PR EVENTS	46,141	162,700	193,584
HOSPITALITY	2,398	1,500	1,200
PRINTING & BINDING	76	1,000	225
TRAVEL	2,485	3,000	5,150
ADMIN DUES, M&E EXPENSES	19,550	3,000	8,250
EDUCATION & TRAINING	8,073	9,500	6,505

	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
MEALS AND ENTERTAINMENT	865	800	900
DEVELOPMENT FAIR	0	800	600
CONTRACT LABOR	3,879	245,000	245,100
CONTRACT LABOR-SPMGR	3,879	0	0
EVENTS - ENTMT/PERFORMERS	48,554	122,900	128,700
► SUPPLIES	4,849	2,600	2,600
Total	\$ 483,734	\$ 876,300	\$ 998,291

Data filtered by Expenses, CITY MANAGER and exported on June 9, 2023 Created with OpenGov

FY24 Budget - Non-Departmental

Visualization



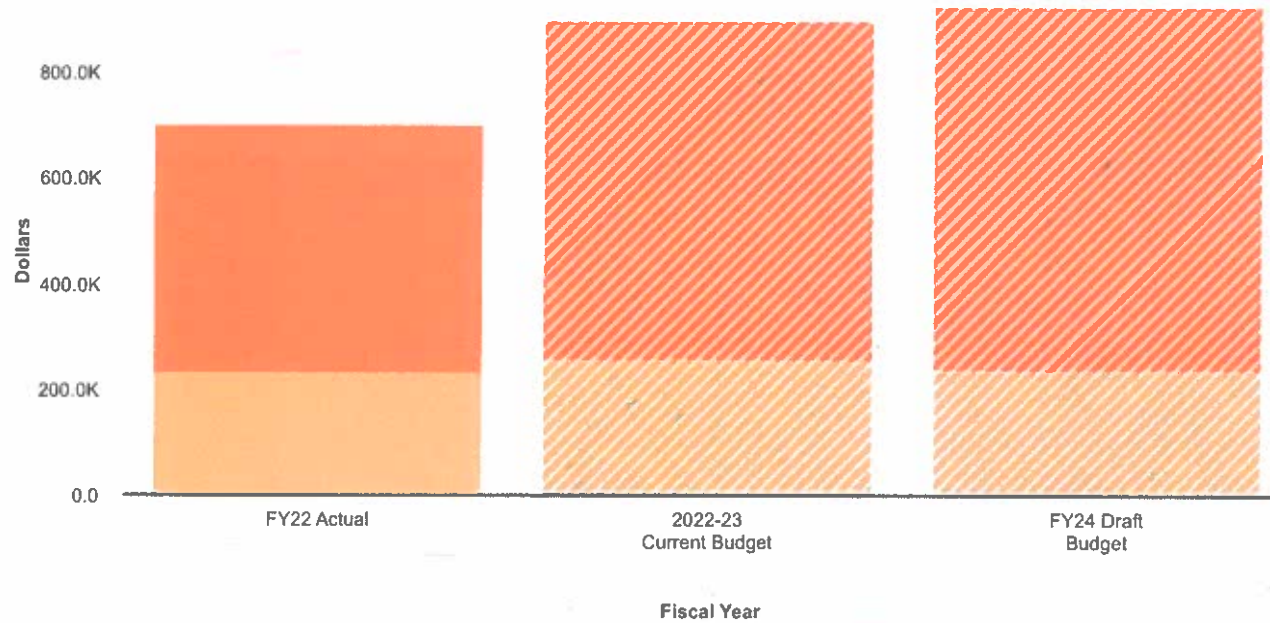
Sort By Chart of Accounts

- PERSONAL SERVICES AND EMPLOYEE BENEFITS
- PURCHASED/CONTRACTED SERVICES
- CAPITAL OUTLAYS
- INTERFUND/INTERDEPARTMENTAL CHARGES

Collapse All	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
▼ PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$ 193,688	\$ 137,700	\$ 164,900
GROUP INSURANCE - RETIREES	193,688	137,700	164,900
▼ PURCHASED/CONTRACTED SERVICES	105,573	357,900	402,700
INSURANCE	46,808	357,900	402,700
PROFESSIONAL SERV.-OTHER	58,765	0	0
▼ CAPITAL OUTLAYS	18,419	0	0
ADMINISTRATION BUILDING	5,103	0	0
EQUIPMENT	13,317	0	0
▼ INTERFUND/INTERDEPARTMENTAL CHARGES	1,000,000	0	1,500,000
TRANSFER TO CAPITAL	0	0	1,000,000
CONTRIBUTION TO OPEB TRUST	1,000,000	0	500,000
Total	\$ 1,317,680	\$ 495,600	\$ 2,067,600

FY24 Budget - Community Development

Visualization



Sort By Chart of Accounts

- PERSONAL SERVICES AND EMPLOYEE BENEFITS
- PURCHASED/CONTRACTED SERVICES
- SUPPLIES

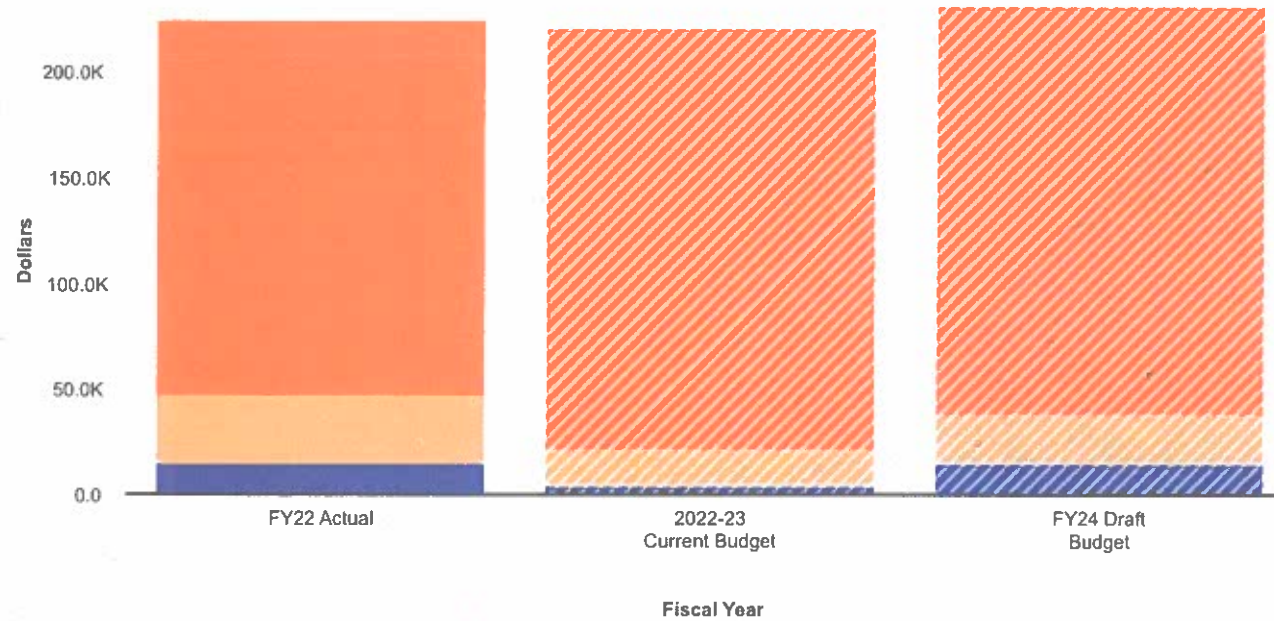
Collapse All	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
▶ PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$ 468,433	\$ 641,700	\$ 686,675
▼ PURCHASED/CONTRACTED SERVICES	231,396	255,100	235,400
PROF. SER. INSPECTOR	114,399	115,000	115,000
PROFESSIONAL SERV. - ENG.	19,120	20,000	20,000
PROFESSIONAL SERV.-OTHER	13,221	10,000	20,000
PROF. SER-SUSTAINABLE	45,379	68,700	58,500
PROF. SER-TREE BOARD	16,880	26,200	8,000
INS. OTHER THAN EMP BENEFITS	16,765	0	0
HOSPITALITY	714	1,500	2,200
ADVERTISING	600	3,500	3,500
POSTAGE	198	100	100
PRINTING & BINDING	491	500	300

	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
TRAVEL	532	1,300	1,500
BOARD MEMBER EXPENSES	139	0	0
ADMIN DUES, M&E EXPENSES	1,129	1,300	1,300
EDUCATION & TRAINING	1,828	7,000	5,000
► SUPPLIES	4,223	4,600	4,000
Total	\$ 704,052	\$ 901,400	\$ 926,075

Data filtered by Expenses: COMMUNITY DEVELOPMENT and exported on June 9, 2023 Created with OpenGov

FY24 Budget - City Clerk

Visualization



Sort By Chart of Accounts

- PERSONAL SERVICES AND EMPLOYEE BENEFITS
- PURCHASED/CONTRACTED SERVICES
- SUPPLIES

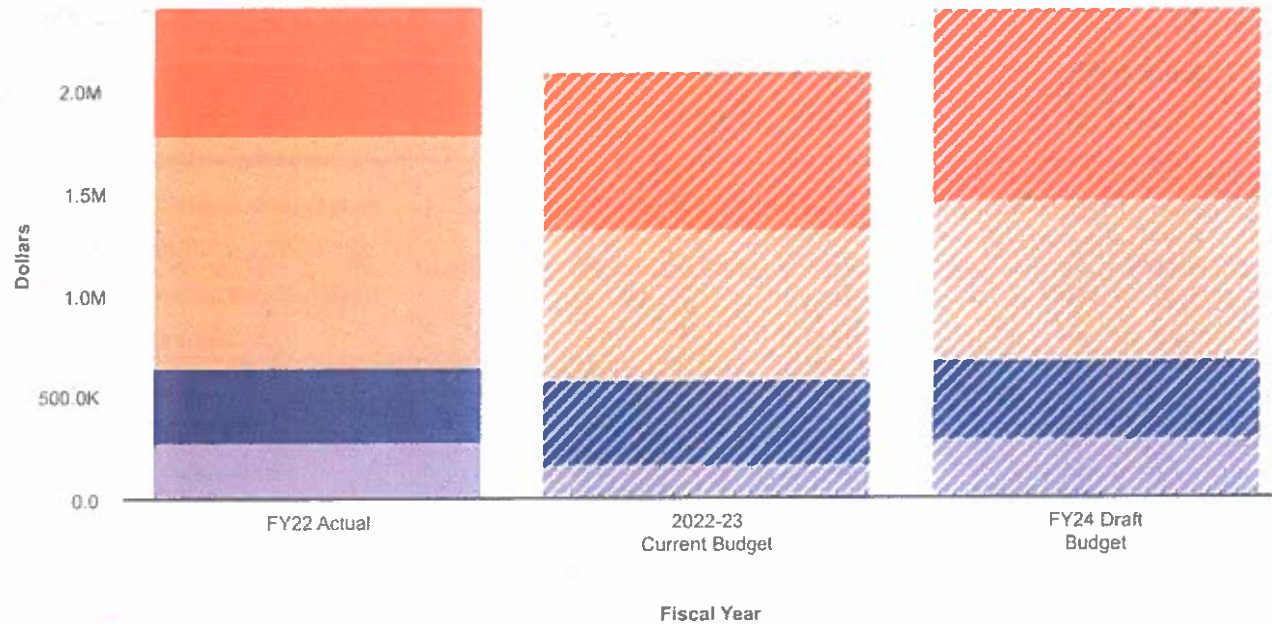
Collapse All	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
▶ PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$ 177,851	\$ 199,200	\$ 192,919
▼ PURCHASED/CONTRACTED SERVICES	32,112	18,300	23,800
PROF SERV. - SOFTWARE & LIC	420	0	0
PROFESSIONAL SERV.-OTHER	8,397	3,000	8,300
INS. OTHER THAN EMP BENEFITS	5,588	0	0
CIVIC PARTICIPATION	980	500	700
ACKNOWLEDGMENT	1,143	1,000	1,400
HOSPITALITY	5,769	5,200	5,100
ADVERTISING	464	800	300
POSTAGE	9	0	0
PRINTING & BINDING	36	100	200
TRAVEL	6,170	5,000	4,710

	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
ADMIN DUES, M&E EXPENSES	334	700	700
EDUCATION & TRAINING	1,510	2,000	2,390
CONTRACT LABOR	1,293	0	0
▼ SUPPLIES	14,810	3,900	14,700
OFFICE SUPPLIES	3,242	2,100	1,300
ELECTION SUPPLIES	11,174	1,000	12,000
BOOKS & PERIODICALS	0	300	100
MISCELLANEOUS	394	500	1,300
Total	\$ 224,773	\$ 221,400	\$ 231,419

Data filtered by Expenses: CITY CLERK and exported on June 9, 2023. Created with OpenGov

FY24 Budget - Public Work Administration

Visualization



Collapse All

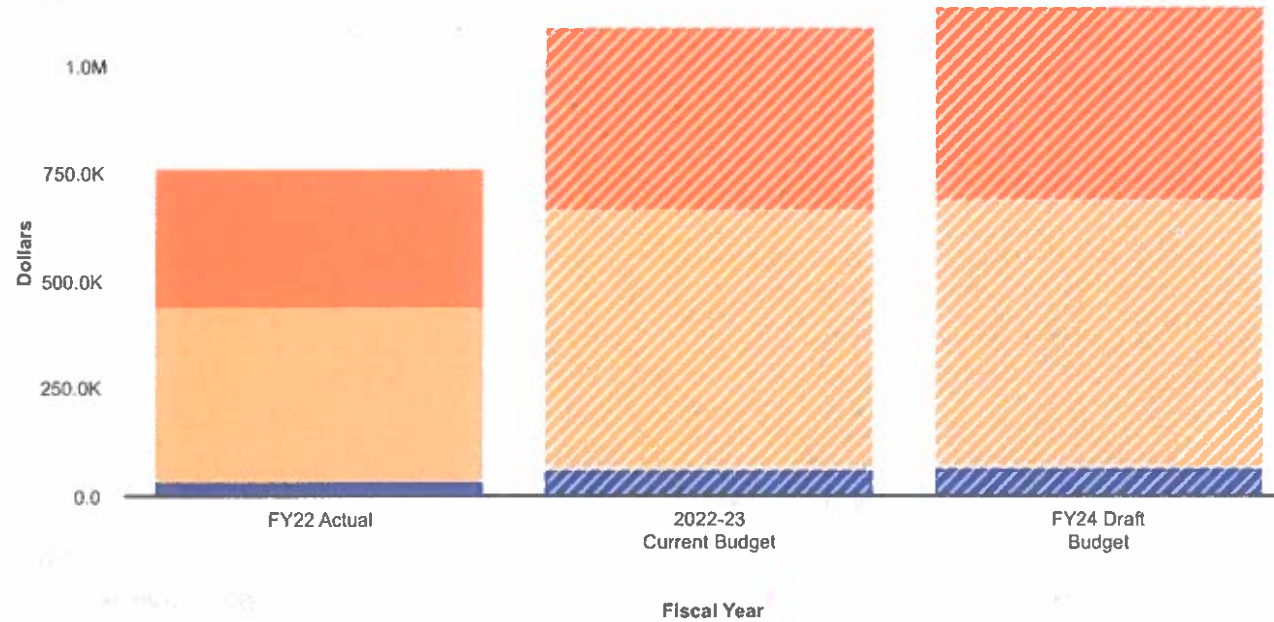
	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
▶ PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$ 620,754	\$ 768,700	\$ 937,836
▼ PURCHASED/CONTRACTED SERVICES	1,141,484	741,400	786,900
PROFESSIONAL SERV.-TECH	9,637	9,700	11,000
PROFESSIONAL SERV. - ENG.	0	12,700	20,000
PROFESSIONAL SERV.-OTHER	0	100	200
CUSTODIAL	43,974	47,800	55,900
PARK MAINTENANCE	3,816	0	0
CITY WIDE-LANDSCAPE	27,732	0	0
PARK MAINTENANCE-CONTRACT	353,865	0	0
REPAIRS & MAINT-BUILDING	160,914	160,200	188,800
REPAIRS & MAINT-VEHICLES	55,354	46,400	48,400
REPAIRS & MAINT - EQUIPMENT	20,442	16,100	18,500

	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
LMIG PROJECT	274,913	171,000	291,197
▼ INTERFUND/INTERDEPARTMENTAL CHARGES	140	0	0
NON-PERSONNEL COSTS	140	0	0
Total	\$ 2,404,396	\$ 2,087,400	\$ 2,395,833

Data Provided by Expenses, Public Works Administration and provided on June 5, 2023. Created with OpenGov

FY24Budget - Parks Administration

Visualization



Collapse All	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
▶ PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$ 324,870	\$ 423,000	\$ 442,055
▼ PURCHASED/CONTRACTED SERVICES	402,742	605,500	629,500
PARK MAINTENANCE-CONTRACT	112,286	150,200	179,900
REPAIRS & MAINT-BUILDING	10,961	14,200	18,300
REPAIRS & MAINT-VEHICLES	15,550	9,000	10,300
REPAIRS & MAINT - EQUIPMENT	416	2,000	1,000
RENTAL/LEASE FLEET MGMT	18,261	19,500	16,800
INS. OTHER THAN EMP BENEFITS	13,971	0	0
CIVIC PARTICIPATION	172,892	0	0
HOSPITALITY	600	1,000	1,900
PRINTING & BINDING	0	200	100
TRAVEL	1,883	3,000	2,500

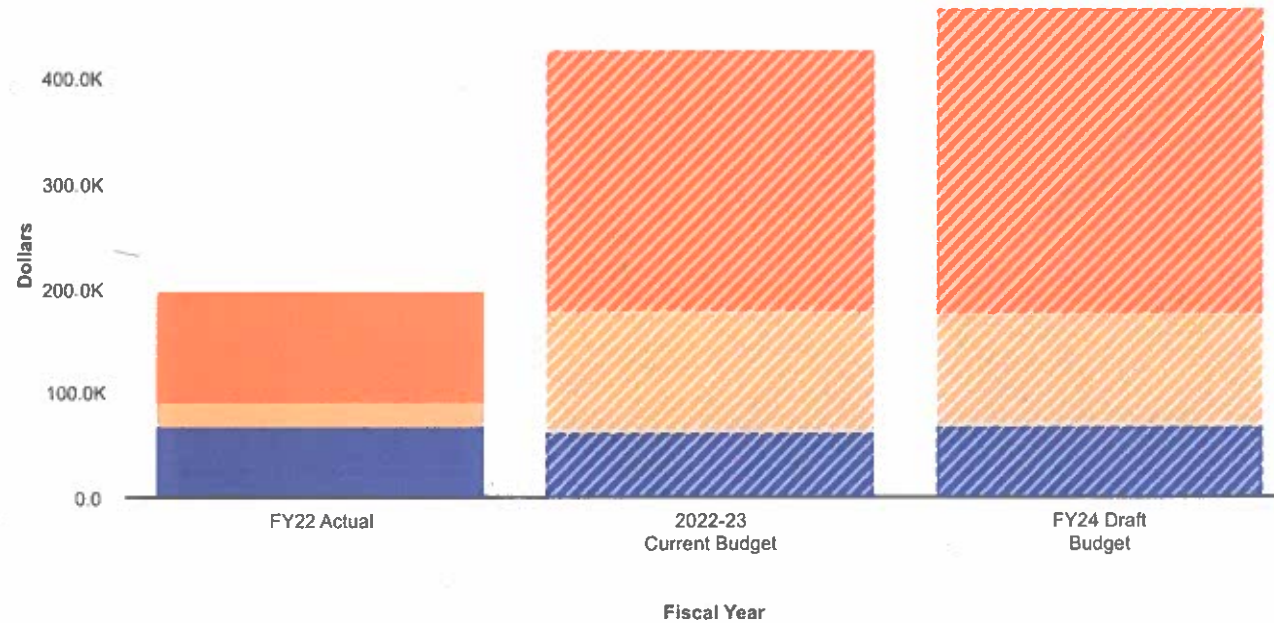
	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
ADMIN DUES, M&E EXPENSES	2,324	2,400	2,700
EDUCATION & TRAINING	2,675	4,000	6,000
CONTRACT LABOR	50,924	400,000	390,000
▼ SUPPLIES	33,104	62,300	65,600
GENERAL SUPPLIES	11,832	45,000	48,400
OFFICE SUPPLIES	166	4,100	1,000
UNIFORMS	4,592	5,000	5,100
OFFICE FURNITURE-NON CAP	0	0	1,000
ENERGY-WATER/SEWERAGE	178	0	0
ENERGY - ELECTRICITY	382	0	0
ENERGY-GASOLINE/DIESEL	9,676	8,000	7,000
SMALL EQUIPMENT	149	200	3,100
MISCELLANEOUS	6,128	0	0
▼ CAPITAL OUTLAYS	2,968	0	0
PARK IMPROVEMENTS	2,968	0	0
Total	\$ 763,683	\$ 1,090,800	\$ 1,137,155

Data filtered by Expenses, PARKS ADMINISTRATION and exported on June 9, 2023. Created with OpenGov

FY24 Budget - Cultural Arts/Welcome Center

Reflects some costs charged directly to the Hotel/Motel Tax Fund prior to FY 23.

Visualization



Collapse All	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
▶ PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$ 106,728	\$ 248,100	\$ 290,170
▼ PURCHASED/CONTRACTED SERVICES	23,418	117,100	108,610
REPAIRS & MAINT-BUILDING	15,082	24,900	10,000
INS. OTHER THAN EMP BENEFITS	5,588	0	0
CIVIC PARTICIPATION	1,776	44,300	63,410
WELCOME CENTER	256	46,300	11,200
POSTAGE	114	0	500
PRINTING & BINDING	565	0	8,500
TRAVEL	37	0	2,500
EDUCATION & TRAINING	0	1,600	2,500
CONTRACT LABOR	0	0	10,000
▼ SUPPLIES	67,966	62,500	67,700

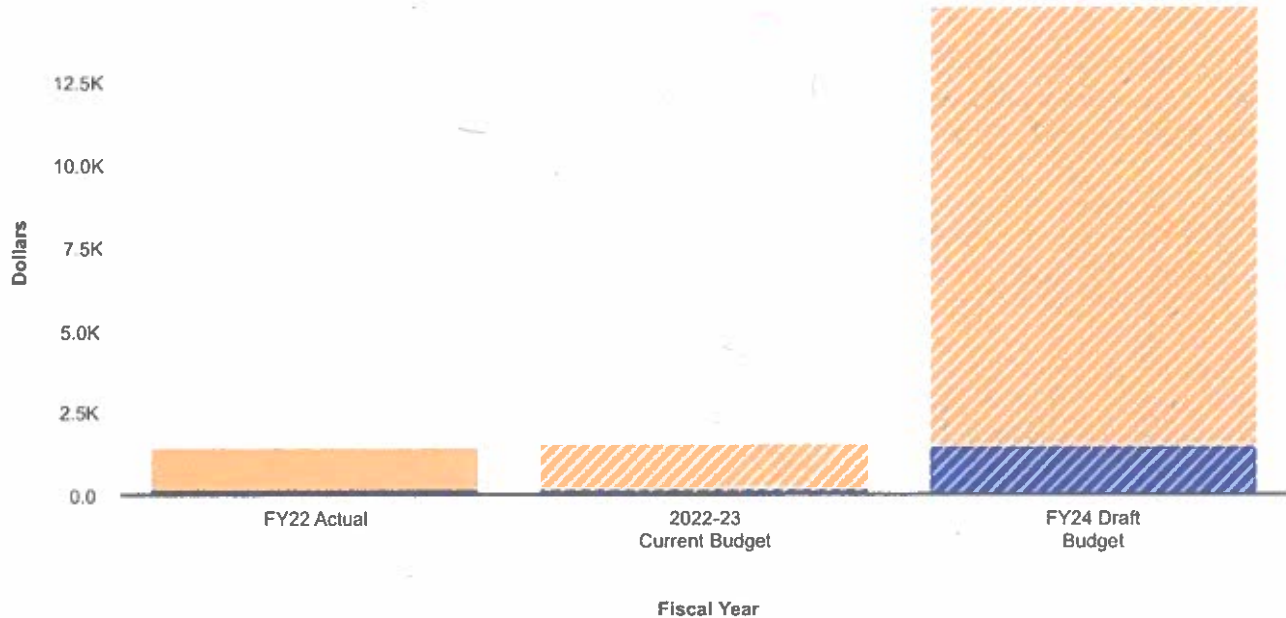
	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
GENERAL SUPPLIES	792	8,700	5,800
OFFICE SUPPLIES	0	0	1,000
UNIFORMS	0	0	1,000
OFFICE FURNITURE-NON CAP	0	3,100	8,000
ENERGY-WATER/SEWERAGE	428	100	100
ENERGY-NATURAL GAS	0	600	600
ENERGY - ELECTRICITY	66,010	50,000	51,200
MISCELLANEOUS	737	0	0
Total	\$ 198,113	\$ 427,700	\$ 466,480

Data filtered by Expenses CULTURAL/RECREATION ADMIN and exported on June 9, 2023. Created with OpenGov

FY24 Budget - Norcross Public Arts Commission

Funding is administered by the City Clerk's Office

Visualization



Sort By Chart of Accounts

- PURCHASED/CONTRACTED SERVICES
- SUPPLIES

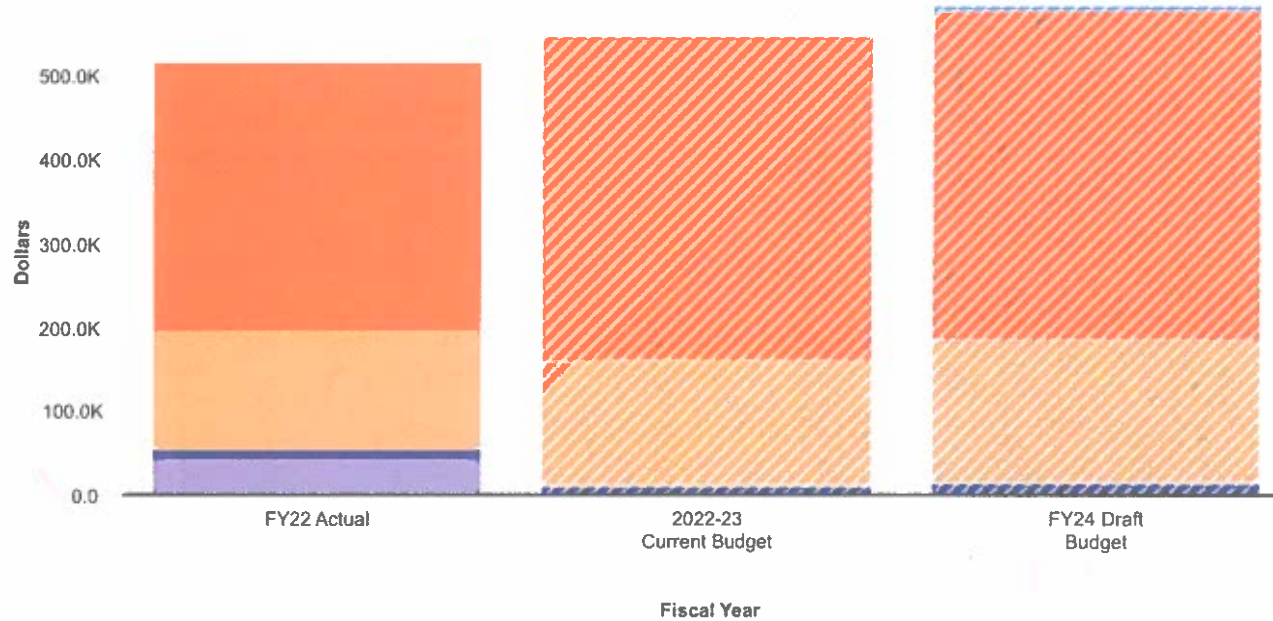
Collapse All	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
▼ PURCHASED/CONTRACTED SERVICES	\$ 1,279	\$ 1,400	\$ 13,300
PROFESSIONAL SERV.-OTHER	1,200	1,300	12,800
HOSPITALITY	79	100	500
► SUPPLIES	159	200	1,500
Total	\$ 1,437	\$ 1,600	\$ 14,800

Data filtered by Expenses, NPAC-NORCROSS PUBLIC ARTS and exported on June 9, 2023. Created with OpenGov

Attachment: Summary Schedules from the City's OpenGov Portal (23-6760 : FY 24 Budget Discussion)

FY24 Budget - Municipal Court

Visualization



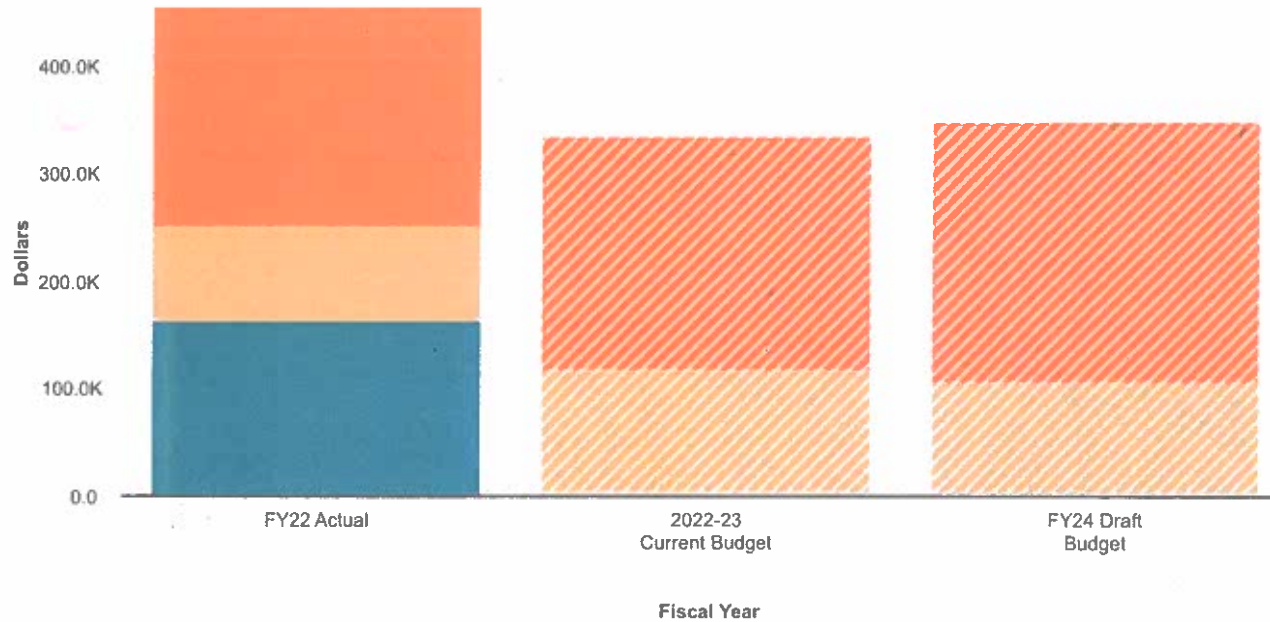
Collapse All	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
▼ Expenses	\$ 0	\$ 0	\$ 1,000
CONTRACT LABOR	0	0	1,000
► PERSONAL SERVICES AND EMPLOYEE BENEFITS	318,858	385,100	392,409
▼ PURCHASED/CONTRACTED SERVICES	143,334	153,900	174,200
PROF. SERV.-INTERPRETER	16,800	19,100	19,600
PROFESSIONAL SERV-JUDGE	69,600	78,000	91,000
PROFESSIONAL SERV-SOLICITOR	42,400	48,100	48,100
PROFESSIONAL SERV-OTHER	170	500	100
REPAIRS & MAINT-VEHICLES	110	0	0
INS. OTHER THAN EMP BENEFITS	11,177	0	0
PRINTING & BINDING	152	100	200
TRAVEL	2,124	5,500	4,600

	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
ADMIN DUES, M&E EXPENSES	741	600	1,000
EDUCATION & TRAINING	60	2,000	9,600
▼ SUPPLIES	10,464	10,300	14,700
OFFICE SUPPLIES	7,314	7,000	8,000
UNIFORMS	405	1,500	1,500
OFFICE FURNITURE-NON CAP	680	0	0
FOOD	0	0	900
BOOKS & PERIODICALS	766	800	800
SMALL EQUIPMENT	707	1,000	3,500
MISCELLANEOUS	593	0	0
▼ CAPITAL OUTLAYS	43,895	0	0
VEHICLES	43,895	0	0
Total	\$ 516,551	\$ 549,300	\$ 582,309

Data filtered by Expenses, MUNICIPAL COURT and exported on June 9, 2023. Created with OpenGov

FY24 Budget - Economic Development

Visualization



Sort By Chart of Accounts

- PERSONAL SERVICES AND EMPLOYEE BENEFITS
- PURCHASED/CONTRACTED SERVICES
- SUPPLIES
- INTERFUND/INTERDEPARTMENTAL CHARGES

Collapse All

	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
▶ PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$ 202,811	\$ 216,300	\$ 240,939
▼ PURCHASED/CONTRACTED SERVICES	88,424	119,300	108,400
ECON DEV NDA & DDA	1,934	0	0
PROFESSIONAL SERV.-OTHER	25,027	46,300	35,000
INS. OTHER THAN EMP BENEFITS	2,239	0	0
HOSPITALITY	1,597	1,500	900
ADVERTISING	17,593	40,000	35,000
PRINTING & BINDING	0	500	500
TRAVEL	4,623	7,500	7,500
ADMIN DUES, M&E EXPENSES	33,452	21,200	25,000
EDUCATION & TRAINING	1,960	2,300	4,500
▶ SUPPLIES	186	400	300

▼ INTERFUND/INTERDEPARTMENTAL CHARGES

GRANTS TO NONPROFITS

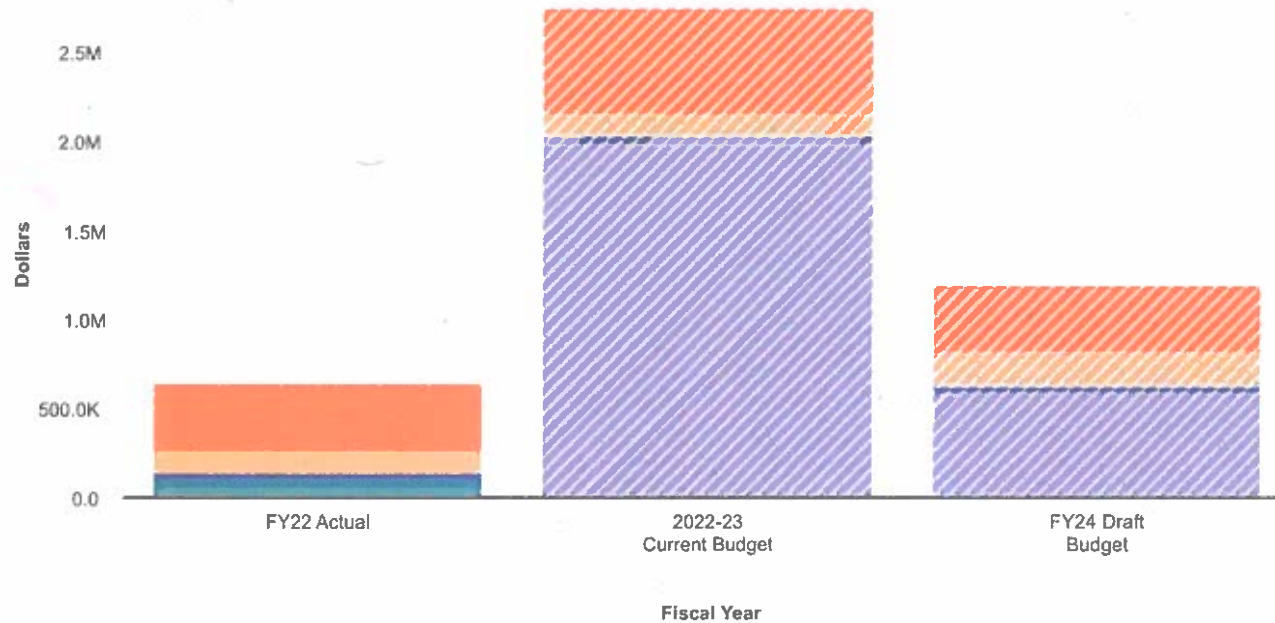
Total

FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
163,468	0	0
163,468	0	0
\$ 454,888	\$ 336,000	\$ 349,639

Data filtered by Expenses, ECONOMIC DEVELOPMENT and exported on June 9, 2023 Created with OpenGov

FY24 Budget - Stormwater

Visualization



Sort By Chart of Accounts

- PERSONAL SERVICES AND EMPLOYEE BENEFITS
- PURCHASED/CONTRACTED SERVICES
- SUPPLIES
- CAPITAL OUTLAYS
- INTERFUND/INTERDEPARTMENTAL CHARGES
- DEPRECIATION AND AMORTIZATION

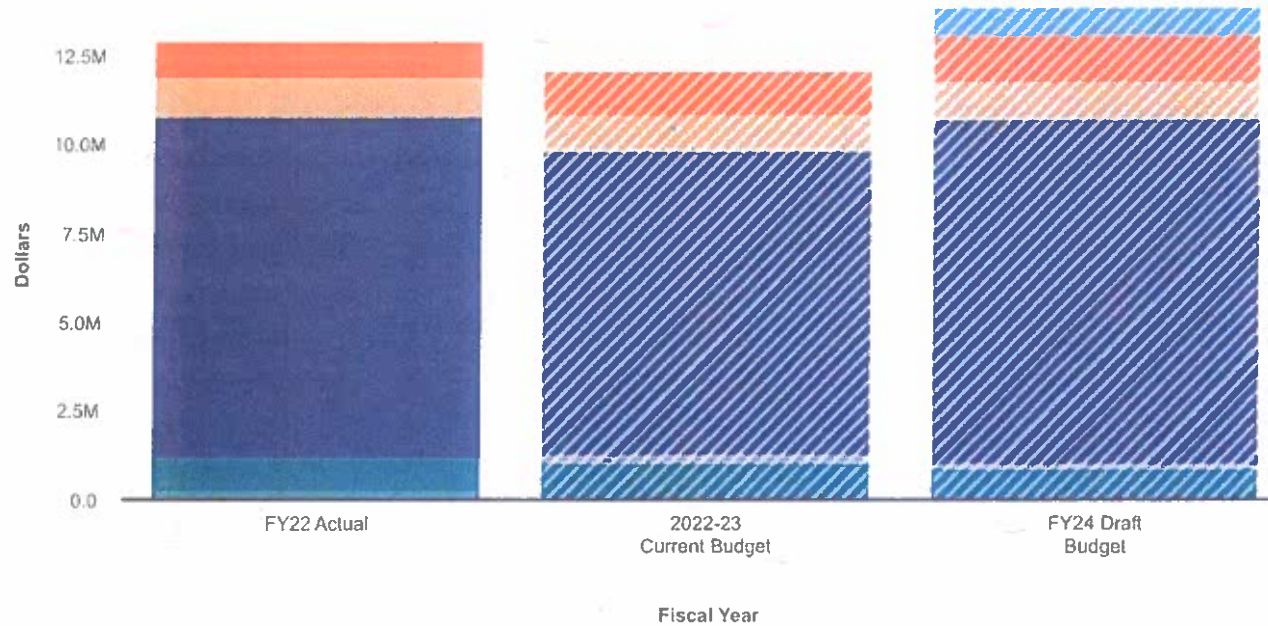
Collapse All	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
▶ PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$ 371,603	\$ 582,000	\$ 364,584
▼ PURCHASED/CONTRACTED SERVICES	128,319	130,500	199,600
PROFESSIONAL SERV.-AUDIT	16,150	5,000	19,800
PROFESSIONAL SERV. - ENG.	31,006	36,000	40,000
REPAIRS & MAINT-VEHICLES	4,821	6,000	5,400
REPAIRS & MAINT - EQUIPMENT	4,870	3,600	4,000
REPAIRS & MAINT STORM WTR	4,595	0	0
RENTAL/LEASE FLEET MGMT	22,218	22,200	20,600
INS. OTHER THAN EMP BENEFITS	11,177	0	0
HOSPITALITY	1,145	1,200	800
POSTAGE	2,881	200	2,300
PRINTING & BINDING	310	300	400

	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
TRAVEL	1,626	2,000	2,500
ADMIN DUES, M&E EXPENSES	522	600	500
EDUCATION & TRAINING	1,939	3,400	3,500
CONTRACT LABOR	25,058	50,000	100,000
▸ SUPPLIES	35,034	29,700	30,700
▼ CAPITAL OUTLAYS	0	2,007,000	600,000
INFRASTRUCTURE	0	407,000	505,000
EQUIPMENT	0	0	95,000
STORM WATER IMPROVEMENT	0	1,600,000	0
▸ INTERFUND/INTERDEPARTMENTAL CHARGES	51,425	0	0
▸ DEPRECIATION AND AMORTIZATION	56,527	0	0
Total	\$ 642,908	\$ 2,749,200	\$ 1,194,884

Data filtered by Expenses, STORM WATER and exported on June 9, 2023 Created with OpenGov

FY24 Budget - Norcross Power/Electric Fund

Visualization



Sort By Chart of Accounts

- Expenses
- PERSONAL SERVICES AND EMPLOYEE BENEFITS
- PURCHASED/CONTRACTED SERVICES
- SUPPLIES
- CAPITAL OUTLAYS
- INTERFUND/INTERDEPARTMENTAL CHARGES
- DEPRECIATION AND AMORTIZATION

Collapse All

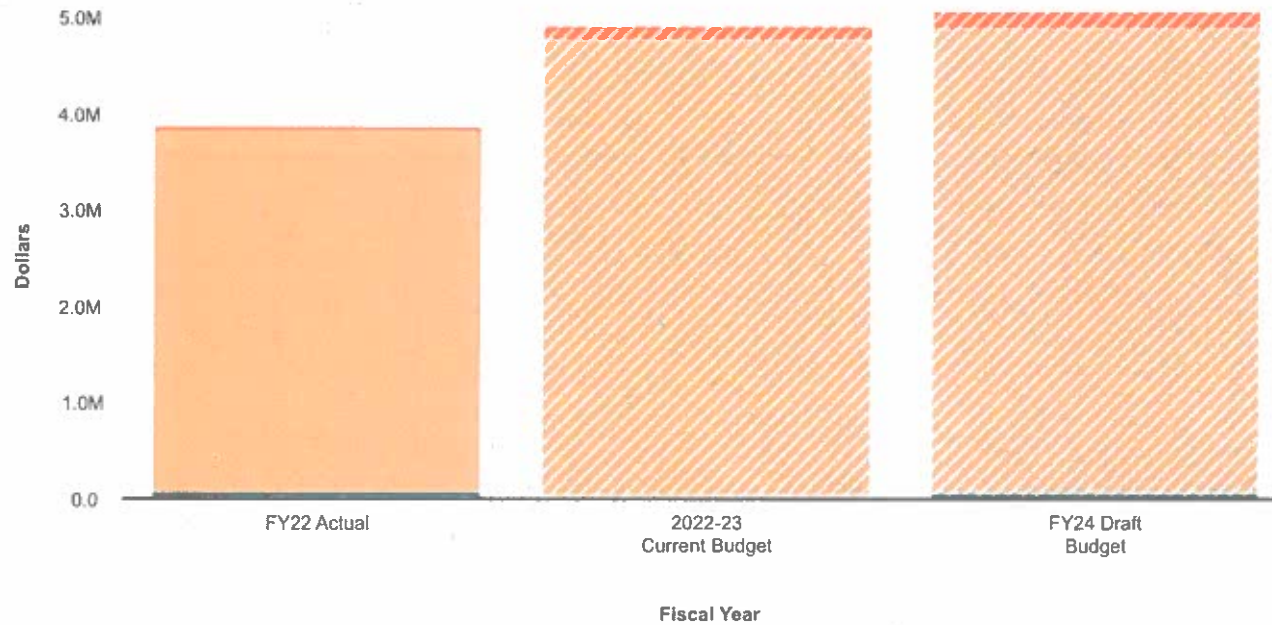
	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
▼ Expenses	\$ 0	\$ 0	\$ 710,000
CUSTOMER CHOICE BUILDOUTS	0	0	710,000
► PERSONAL SERVICES AND EMPLOYEE BENEFITS	1,039,525	1,213,100	1,326,314
▼ PURCHASED/CONTRACTED SERVICES	1,104,061	1,066,300	1,093,700
PROFESSIONAL SERV.-LEGAL	0	1,000	300
PROFESSIONAL SERV.-AUDIT	17,000	15,000	40,000
PROFESSIONAL SERV. - ENG.	0	2,800	2,500
PROFESSIONAL SERV.-OTHER	280	30,000	16,000
REPAIRS & MAINT-VEHICLES	32,926	25,000	46,100
REPAIRS & MAINT.-GROUNDS	29,550	0	0
REPAIRS & MAINT - EQUIPMENT	12,290	2,500	7,800
RENTAL OF EQUIP & VEHICLE	401	4,000	600

	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
► DEPRECIATION AND AMORTIZATION	270,798	0	0
Total	\$ 12,964,049	\$ 12,096,800	\$ 13,838,315

Date filtered by: Expenses, ELECTRIC and Equine PL, 2022-23
Created with OpenGov

FY24 Budget - Solid Waste

Visualization



Sort By Chart of Accounts

- PERSONAL SERVICES AND EMPLOYEE BENEFITS
- PURCHASED/CONTRACTED SERVICES
- INTERFUND/INTERDEPARTMENTAL CHARGES
- DEPRECIATION AND AMORTIZATION

Collapse All	FY22 Actual	2022-23 Current Budget	FY24 Draft Budget
▶ PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$ 30,722	\$ 130,900	\$ 137,178
▼ PURCHASED/CONTRACTED SERVICES	3,779,307	4,800,000	4,864,100
POSTAGE	2,235	0	0
CONTRACT LABOR	3,777,073	4,800,000	4,864,100
▼ INTERFUND/INTERDEPARTMENTAL CHARGES	71,765	0	66,200
PERSONNEL COSTS	71,765	0	66,200
▶ DEPRECIATION AND AMORTIZATION	3,263	0	0
Total	\$ 3,885,057	\$ 4,930,900	\$ 5,067,478

Data filtered by Expenses, SANITATION and exported on June 9, 2023 Created with OpenGov

FY 24 Capital Projects Preliminary Budgets – updated to include two Community Center projects

Capital Project Fund

\$1,580,609 projected available 9/1/24, after \$1M contribution from GF

Proposed FY24 Projects:

Parks trailer	\$3,100
Downtown digital message board	30,000
Bike rack replacement 12 locations	7,440
Relocate music from 45 South to City Hall	4,500
Library Plaza Wildflower installation	2,000
Irrigation system reference guide	5,000
Rectory upstairs flooring	6,320
Rectory bathroom remodels	29,300
F250 (2 - Public Works)	143,000
F150 (Public Works)	62,000
8 radios for new positions	45,500
6 Patrol Explorers + Upfitting	419,000
CACC (Community Center) AV refresh	25,800
CACC drapes	16,600
New city-wide servers (split with Technology Surcharge fund)	118,100
Heritage Park Stair Mural	<u>9,000</u>
TOTAL	\$926,660

CACC Kitchen – flooring, cabinets, stove	9,000
CACC AV upgrade – audio, speakers, projector	<u>24,497</u>
	\$960,157

Technology Surcharge Fund

\$192,500 available, including \$72,600 in budgeted fund balance

Proposed FY24 projects:

New city-wide servers (split with Capital Project Fund)	118,100
Operating expenses (not capital)	<u>74,330</u>
TOTAL	\$192,430

2017 SPLOST - Recreation Facilities

\$2.5M available

Proposed FY24 projects:

Additional funding for steel pergola structure	21,630
Brundage back entry sign	13,700
Johnson Dean Monument sign	5,000
Pinnacle Park arboretum signs	<u>6,000</u>
TOTAL	46,330

2023 SPLOST Transportation

Est. \$2.2M available

2023 SPLOST Recreation

Est. \$600,000 available

2023 SPLOST Administrative Facilities

Est. \$1.2M available

Storm Water Fund*Proposed FY24 Projects:*

Anamando Close culvert	315,000
Summerour pipe replacement	50,000
Rakestraw/Ruth drainage	75,000
Gloucester/Marshes Glenn/Ballard drainage	65,000
Mini excavator	<u>95,000</u>
TOTAL	600,000

Electric Fund*Proposed FY24 Projects:*

Reconductoring-Stanford Village	350,000
Truck replacement (2)	126,000
Phase I Reclosers	44,700
HD Trailer	22,000
Prose 5420 project	<u>360,000</u>
TOTAL	902,700



MAYOR **CRAIG NEWTON** · MAYOR PRO TEM **BRUCE GAYNOR** · COUNCILMEMBER **ANDREW HIXSON** · COUNCILMEMBER **JOSH BARE**

COUNCILMEMBER **MATT MYERS** · COUNCILMEMBER **ARLENE BECKLES** · CITY MANAGER **ERIC JOHNSON** · CITY CLERK **MONIQUE PHILIP**

City of Norcross

Legislation Details (With Details)

File #:	23-6768	Version:	
Type #:	Agenda Item	Status:	Agenda Ready
On Agenda:	7/10/2023 6:30 PM	In Control:	Mayor and Council
Title:	Board Appointment - Discovery Garden Park Board		

Sponsors:

Code Sections:

Title
Board Appointment - Discovery Garden Park Board

Motion

A motion to Approve/Deny the reappointment of the following candidates and terms as presented:

Discovery Garden Park Board

Nona Johnson **June 1, 2025**

Kathryn Mallard **June 1, 2025**

Sharon Cauthen **June 1, 2025**



MAYOR **CRAIG NEWTON** · MAYOR PRO TEM **BRUCE GAYNOR** · COUNCILMEMBER **ANDREW HIXSON** · COUNCILMEMBER **JOSH BARE**

COUNCILMEMBER **MATT MYERS** · COUNCILMEMBER **ARLENE BECKLES** · CITY MANAGER **ERIC JOHNSON** · CITY CLERK **MONIQUE PHILIP**

City of Norcross

Legislation Details (With Details)

File #:	23-6765	Version:	
Type #:	Agenda Item	Status:	Agenda Ready
On Agenda:	7/10/2023 6:30 PM	In Control:	Mayor and Council
Title:	South Peachtree Street Parking Bid Award		

Sponsors:

Code Sections:

Attachments:

1. [Agenda Report - South Peachtree Street Parking Bid Award](#)
2. [The Contractor Bid Tabulation](#)
3. [Cost Estimate June 2023](#)

Title

South Peachtree Street Parking Bid Award

Drafter

Antonio Harris

Motion

A motion to Approve/Deny the award of a contract to the winning contractor Sol Construction the bid for the South Peachtree Street parking project and appropriate \$300,000 from the 2023 SPLOST Transportation project fund to complete the project.



MAYOR **CRAIG NEWTON** • MAYOR PRO TEM **BRUCE GAYNOR** • COUNCILMEMBER **ANDREW HIXSON** • COUNCILMEMBER **JOSH BARE**
COUNCILMEMBER **MATT MYERS** • COUNCILMEMBER **ARLENE BECKLES** • CITY MANAGER **ERIC JOHNSON** • CITY CLERK **MONIQUE PHILIP**

Agenda Report

To: Mayor and Council

From: Antonio Harris
Interim CDP Director / City Engineer

Meeting Date: July 10, 2023 – Policy Work Session

Item No.: 23-6765

Title: South Peachtree Street Parking Bid Award

CC: Eric Johnson, City Manager

Recommendation: To award the winning contractor Sol Construction the bid for the South Peachtree Street parking project and appropriate \$300,000 from the 2023 SPLOST Transportation project fund to complete the project.

Background: Downtown parking is becoming rare with new restaurants and new businesses in the area. Off-street parking in the gravel parking is also too small. Therefore, the city decided it was in the best interest to add new parking for the citizens of Norcross.

The project consists of constructing an off-street permeable paver parking lot, on-street permeable paver parking lot, storm sewer infrastructure, a brick seat wall, site lighting, and pedestrian improvements.

Financial Impact: The project budget is currently \$645,000.00 from the 2017 SPLOST program. However, the winning bid of \$791,000.00 plus design and construction management fees elevate the projected cost to \$900,000. A total project budget of \$945,000.00, including a 5% contingency, is recommended to cover potential change orders or cost overruns.

Consistent with Comprehensive Plan? Yes, the goal of this project is to increase the parking in the downtown area. This project will help citizens enter and leave the downtown area with

ease. This project furthers Goals 2 (Livable, Safe Environment), 3 (Opportunities for Different Travel Modes), and 4 (Vibrant Economy).

Next Steps: To award the winning contractor Sol Construction the bid for South Peachtree Street parking project. In the next couple of days, have a contract signing and issue a Notice to proceed.

Attachments: The contractor Bid Tabulation and the attached redesign cost vs. new construction cost documentation.

Update: There are a couple of takeaways from the June 20th meeting.

1. The addition of new underground detention will likely result in restarting the Norfolk Southern review process. This means a new timeline and additional review fees up to \$2500 and another 2 to 3 months for review and approval. Keck & Wood reached out to get confirmation that Norfolk Southern will allow a new underground detention on their property, and they refused to give an answer without a layout being submitted through RailPros.
2. Given how little depth the site has, the feasibility of underground detention has not been determined and will require further analysis and this could take up to 3 to 4 months. Upon initial analysis, Keck & Wood thought they would be able to get something on design. However, that design would likely utilize 18" pipes or smaller which is not the most efficient use of piping. In addition, considering the homes downstream from the site. We are adding more storm water to those homes and would have to upgrade those pipes for the additional flow.
3. Our intent is to provide water quality through use of water quality vaults. However, we only have roughly 3.4' of depth at the outfalls and it's not clear if a vault can be this shallow without being crushed by vehicles. The site has .72 acres of disturbed area. Which is over 5000 square feet. Making the change to an impervious surface such as asphalt would result in increasing the overall impervious surfaces by more than 31,363.2 square feet.
4. Lastly, Runoff Reduction will be deemed infeasible and alternative measures for meeting water quality volume and may need to be explored. However, this can take up to 3 to 4 months for research, redesign and reporting.
5. Keck & Wood design fees include updating the plans, additional coordination with Norfolk Southern, coordinating with Contech for water quality and underground detention, and analyzing and creating a hydrology report.
6. Construction prices are increasing and the prices we receive today will have a 4 to 7 percent additional cost.

BID TABULATION
SOUTH PEACHTREE STREET PARKING LOT
NORCROSS, GEORGIA

RECEIVED BY: CITY OF NORCROSS, GEORGIA

AT OFFICE OF CITY PUBLIC WORKS, UTILITIES, AND PARKS DEPARTMENT

2:00 p.m., LOCAL TIME, JUNE 2 , 2023

				BIDDER NO. 1		BIDDER NO. 2		BIDDER NO. 3	
				Sol Construction		Tri Scapes Inc.		Magnum Contracting, LLC	
				4120 Presidential Pky Ste 115		1595 Peachtree Parkway Suite 204-396		2 Mountain Park Drive W	
				Atlanta, GA 30340		Cumming, GA 30041		Jasper, GA 30143	
ITEM NO.	ITEM DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT
1	Grading Complete	1	LS	\$176,800.00	\$176,800.00	\$163,377.50	\$163,377.50	\$264,988.00	\$264,988.00
2	Traffic Control	1	LS	\$11,500.00	\$11,500.00	\$9,000.00	\$9,000.00	\$9,048.00	\$9,048.00
3	Erosion Control	1	LS	\$7,200.00	\$7,200.00	\$7,598.40	\$7,598.40	\$21,694.00	\$21,694.00
4	Curb and Gutter, 8x24, TP2	715	LF	\$22.60	\$16,159.00	\$26.06	\$18,632.90	\$28.23	\$20,184.45
5	Graded Aggr Base, Incl Matl, 6 IN	205	SY	\$10.50	\$2,152.50	\$21.00	\$4,305.00	\$48.00	\$9,840.00
6	Concrete Sidewalk, 4 IN	300	SY	\$55.50	\$16,650.00	\$79.69	\$23,907.00	\$69.44	\$20,832.00
7	Concrete Pavement, 8 IN	40	SY	\$113.00	\$4,520.00	\$159.38	\$6,375.20	\$180.70	\$7,228.00
8	Brick Seat Wall	120	LF	\$280.00	\$33,600.00	\$232.45	\$27,894.00	\$657.23	\$78,867.60
9	Pemeable Pavers System	1	LS	\$213,400.00	\$213,400.00	\$248,162.90	\$248,162.90	\$309,267.00	\$309,267.00
10	Catch Basin, GP 1	1	EA	\$4,283.00	\$4,283.00	\$3,030.00	\$3,030.00	\$2,413.20	\$2,413.20
11	Storm Sewer Manhole	2	EA	\$4,324.00	\$8,648.00	\$4,749.38	\$9,498.76	\$3,359.00	\$6,718.00
12	Drop Inlet, GP 1	1	EA	\$7,000.00	\$7,000.00	\$5,842.50	\$5,842.50	\$7,812.00	\$7,812.00
13	Nyloplast 24 IN Drain Basin with Standard Grate	2	EA	\$4,140.00	\$8,280.00	\$4,406.25	\$8,812.50	\$4,773.50	\$9,547.00
14	Nyloplast 2 FT x 2 FT Curb Inlet Structure	4	EA	\$4,215.00	\$16,860.00	\$4,875.00	\$19,500.00	\$5,632.75	\$22,531.00
15	Nyloplast 2 FT x 3 FT Curb Inlet Structure	1	EA	\$5,150.00	\$5,150.00	\$6,187.50	\$6,187.50	\$6,954.00	\$6,954.00
16	4 IN HDPE Perforated Pipe	184	LF	\$22.00	\$4,048.00	\$12.84	\$2,362.56	\$35.10	\$6,458.40
17	6 IN HDPE Perforated Pipe	148	LF	\$25.50	\$3,774.00	\$13.88	\$2,054.24	\$38.40	\$5,683.20
18	12 IN HDPE Perforated Pipe	80	LF	\$34.00	\$2,720.00	\$60.00	\$4,800.00	\$54.60	\$4,368.00
19	15 IN HDPE Pipe	85	LF	\$60.00	\$5,100.00	\$67.50	\$5,737.50	\$61.81	\$5,253.85
20	15 IN HDPE Perforated Pipe	97	LF	\$40.50	\$3,928.50	\$82.50	\$8,002.50	\$65.39	\$6,342.83
21	18 IN HDPE Pipe	181	LF	\$40.50	\$7,330.50	\$86.25	\$15,611.25	\$81.39	\$14,731.59
22	Inserta Tees	2.0	EA	\$1,220.00	\$2,440.00	\$715.50	\$1,431.00	\$1,309.00	\$2,618.00
23	Bends and Fittings	1	LS	\$2,250.00	\$2,250.00	\$8,071.88	\$8,071.88	\$211.20	\$211.20
24	Concrete Header Curb, 10 IN	50	LF	\$30.00	\$1,500.00	\$52.50	\$2,625.00	\$30.00	\$1,500.00
25	Solid Traffic Stripe, 5 IN, White	1,035	LF	\$2.40	\$2,484.00	\$1.87	\$1,935.45	\$0.60	\$621.00
26	Solid Traffic Stripe, 8 IN, White	180	LF	\$5.65	\$1,017.00	\$3.60	\$648.00	\$0.96	\$172.80
27	Solid Traffic Stripe, 24 IN, White	12	LF	\$26.00	\$312.00	\$22.46	\$269.52	\$4.10	\$49.20
28	Traffic Striping, White	50	SY	\$10.00	\$500.00	\$5.76	\$288.00	\$4.80	\$240.00
29	Pavement Marking, Handicap Symbol, White	4	EA	\$150.00	\$600.00	\$360.00	\$1,440.00	\$30.00	\$120.00
30	Traffic Arrow, White	4	EA	\$140.00	\$560.00	\$360.00	\$1,440.00	\$120.00	\$480.00
31	ADA Parking Sign	4	EA	\$210.00	\$840.00	\$345.60	\$1,382.40	\$384.00	\$1,536.00
32	Golf Cart Parking Only Sign	2	EA	\$225.00	\$450.00	\$360.00	\$720.00	\$384.00	\$768.00
33	Do Not Enter Sign	2	EA	\$250.00	\$500.00	\$1,216.80	\$2,433.60	\$498.00	\$996.00
34	Stop Sign	1	EA	\$280.00	\$280.00	\$864.00	\$864.00	\$498.00	\$498.00
35	Pedestrian Crossing w/ Arrow Sign	1	EA	\$250.00	\$250.00	\$1,080.00	\$1,080.00	\$498.00	\$498.00
36	Yield to Pedestrian Sign	1	EA	\$315.00	\$315.00	\$864.00	\$864.00	\$540.00	\$540.00
37	Detectable Warning Strips	6	EA	\$300.00	\$1,800.00	\$478.13	\$2,868.78	\$420.00	\$2,520.00
38	Landscaping	1	LS	\$24,000.00	\$24,000.00	\$23,970.77	\$23,970.77	\$24,950.00	\$24,950.00
39	Tif Tuf Bermuda Sod	500	SY	\$10.66	\$5,330.00	\$13.88	\$6,940.00	\$12.00	\$6,000.00
40	Lighting Std, Spcl Design	7	EA	\$9,820.00	\$68,740.00	\$10,359.60	\$72,517.20	\$6,437.00	\$45,059.00

BID TABULATION
SOUTH PEACHTREE STREET PARKING LOT
NORCROSS, GEORGIA

RECEIVED BY: CITY OF NORCROSS, GEORGIA

AT OFFICE OF CITY PUBLIC WORKS, UTILITIES, AND PARKS DEPARTMENT

2:00 p.m., LOCAL TIME, JUNE 2 , 2023

				BIDDER NO. 1		BIDDER NO. 2		BIDDER NO. 3	
				Sol Construction		Tri Scapes Inc.		Magnum Contracting, LLC	
				4120 Presidential Pky Ste 115		1595 Peachtree Parkway Suite 204-396		2 Mountain Park Drive W	
				Atlanta, GA 30340		Cumming, GA 30041		Jasper, GA 30143	
ITEM NO.	ITEM DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT
41	Luminaire, TP 3, Induction Type	16	EA	\$4,750.00	\$76,000.00	\$1,800.00	\$28,800.00	\$4,034.00	\$64,544.00
42	Cable, TP XHHW, AWG NO 10	2,100	LF	\$0.80	\$1,680.00	\$4.96	\$10,416.00	\$10.21	\$21,441.00
43	Cable, TP XHHW, AWG NO 8	1,400	LF	\$1.20	\$1,680.00	\$9.08	\$12,712.00	\$11.15	\$15,610.00
44	Cable, TP XHHW, AWG NO 6	700	LF	\$2.30	\$1,610.00	\$15.00	\$10,500.00	\$13.25	\$9,275.00
45	Cable, TP XHHW, AWG NO 3	2,800	LF	\$3.00	\$8,400.00	\$25.60	\$71,680.00	\$16.55	\$46,340.00
46	Electrical Service Point	1	EA	\$18,280.00	\$18,280.00	\$9,000.00	\$9,000.00	\$13,310.00	\$13,310.00
47	Conduit, Nonmetl, TP 2, 1 IN	165	LF	\$10.00	\$1,650.00	\$12.00	\$1,980.00	\$16.52	\$2,725.80
48	Conduit, Nonmetl, TP 2, 1 1/4 IN	110	LF	\$11.00	\$1,210.00	\$12.00	\$1,320.00	\$18.87	\$2,075.70
49	Conduit, Nonmetl, TP 2, 1 1/2 IN	335	LF	\$11.00	\$3,685.00	\$12.00	\$4,020.00	\$20.06	\$6,720.10
50	Conduit, Nonmetl, TP 2, 2 IN	210	LF	\$12.50	\$2,625.00	\$12.00	\$2,520.00	\$24.78	\$5,203.80
51	Electrical Junction Box, Reinforced Plastic Mortar	2	EA	\$750.00	\$1,500.00	\$1,200.00	\$2,400.00	\$1,652.00	\$3,304.00
TOTAL BID AMOUNT				\$791,591.50 *		\$887,829.81 *		\$1,120,688.72	
ALTERNATE									
A1	Grading Complete	1	LS	\$22,400.00	\$22,400.00	\$53,100.00	\$53,100.00	\$44,471.00	\$44,471.00
A2	Traffic Control	1	LS	\$4,000.00	\$4,000.00	\$9,600.00	\$9,600.00	\$4,872.00	\$4,872.00
A3	Erosion Control	1	LS	\$2,900.00	\$2,900.00	\$345.00	\$345.00	\$1,280.00	\$1,280.00
A4	Curb and Gutter, 8x24, TP 2	50	LF	\$29.00	\$1,450.00	\$26.06	\$1,303.00	\$28.80	\$1,440.00
A5	Graded Aggr Base, Incl Matl, 6 IN	15	SY	\$14.50	\$217.50	\$23.25	\$348.75	\$882.00	\$13,230.00
A6	Permeable Pavers System	1	LS	\$47,300.00	\$47,300.00	\$82,420.90	\$82,420.90	\$87,782.00	\$87,782.00
A7	Concrete V-Gutter	30	LF	\$95.50	\$2,865.00	\$52.50	\$1,575.00	\$120.00	\$3,600.00
A8	Inserta Tees	1	EA	\$1,200.00	\$1,200.00	\$787.50	\$787.50	\$942.00	\$942.00
A9	6 IN HDPE Pipe	28	LF	\$49.00	\$1,372.00	\$14.63	\$409.64	\$37.40	\$1,047.20
A10	6 IN HDPE Perforated Pipe	200	LF	\$26.50	\$5,300.00	\$13.88	\$2,776.00	\$38.40	\$7,680.00
A11	Bends and Fittings	1	LS	\$750.00	\$750.00	\$4,575.00	\$4,575.00	\$98.40	\$98.40
ALTERNATE				\$89,754.50		\$157,240.79		\$166,442.60	
TOTAL BID AMOUNT WITH ALTERNATES				\$881,346.00		\$1,045,070.60		\$1,287,131.32	
BID BOND				5%		5%		5%	
NOTE REFERENCE				(1) (2)		(1) (2)		(1) (2)	
LICENSE NUMBER				GCCO 001213		GCCO003381		GCCO005918	

Attachment: The Contractor Bid Tabulation (23-6765 : South Peachtree Street Parking Bid Award)

BID TABULATION
SOUTH PEACHTREE STREET PARKING LOT
NORCROSS, GEORGIA

RECEIVED BY: CITY OF NORCROSS, GEORGIA

AT OFFICE OF CITY PUBLIC WORKS, UTILITIES, AND PARKS DEPARTMENT

2:00 p.m., LOCAL TIME, JUNE 2 , 2023

				BIDDER NO. 4		BIDDER NO. 5	
				P2K		Woodwind Construction	
				2215 Lawson Way		1110 Mountain Creek Trail	
				Atlanta, GA 30341		Sandy Springs, GA 30328	
ITEM NO.	ITEM DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT
1	Grading Complete	1	LS	\$305,660.00	\$305,660.00	\$400,000.00	\$400,000.00
2	Traffic Control	1	LS	\$65,620.00	\$65,620.00	\$10,000.00	\$10,000.00
3	Erosion Control	1	LS	\$9,940.00	\$9,940.00	\$10,000.00	\$10,000.00
4	Curb and Gutter, 8x24, TP2	715	LF	\$44.50	\$31,817.50	\$30.00	\$21,450.00
5	Graded Aggr Base, Incl Matl, 6 IN	205	SY	\$37.00	\$7,585.00	\$35.00	\$7,175.00
6	Concrete Sidewalk, 4 IN	300	SY	\$68.50	\$20,550.00	\$135.00	\$40,500.00
7	Concrete Pavement, 8 IN	40	SY	\$176.00	\$7,040.00	\$160.00	\$6,400.00
8	Brick Seat Wall	120	LF	\$441.00	\$52,920.00	\$420.00	\$50,400.00
9	Pemeable Pavers System	1	LS	\$302,040.00	\$302,040.00	\$400,000.00	\$400,000.00
10	Catch Basin, GP 1	1	EA	\$7,450.00	\$7,450.00	\$4,500.00	\$4,500.00
11	Storm Sewer Manhole	2	EA	\$5,670.00	\$11,340.00	\$5,000.00	\$10,000.00
12	Drop Inlet, GP 1	1	EA	\$8,430.00	\$8,430.00	\$4,500.00	\$4,500.00
13	Nyloplast 24 IN Drain Basin with Standard Grate	2	EA	\$7,110.00	\$14,220.00	\$4,800.00	\$9,600.00
14	Nyloplast 2 FT x 2 FT Curb Inlet Structure	4	EA	\$7,210.00	\$28,840.00	\$5,200.00	\$20,800.00
15	Nyloplast 2 FT x 3 FT Curb Inlet Structure	1	EA	\$8,440.00	\$8,440.00	\$6,000.00	\$6,000.00
16	4 IN HDPE Perforated Pipe	184	LF	\$47.50	\$8,740.00	\$6.00	\$1,104.00
17	6 IN HDPE Perforated Pipe	148	LF	\$63.50	\$9,398.00	\$12.00	\$1,776.00
18	12 IN HDPE Perforated Pipe	80	LF	\$91.00	\$7,280.00	\$31.00	\$2,480.00
19	15 IN HDPE Pipe	85	LF	\$121.00	\$10,285.00	\$35.00	\$2,975.00
20	15 IN HDPE Perforated Pipe	97	LF	\$129.00	\$12,513.00	\$35.00	\$3,395.00
21	18 IN HDPE Pipe	181	LF	\$118.00	\$21,358.00	\$40.00	\$7,240.00
22	Inserta Tees	2.0	EA	\$1,198.00	\$2,396.00	\$200.00	\$400.00
23	Bends and Fittings	1	LS	\$2,076.00	\$2,076.00	\$1,000.00	\$1,000.00
24	Concrete Header Curb, 10 IN	50	LF	\$109.00	\$5,450.00	\$60.00	\$3,000.00
25	Solid Traffic Stripe, 5 IN, White	1,035	LF	\$1.20	\$1,242.00	\$2.00	\$2,070.00
26	Solid Traffic Stripe, 8 IN, White	180	LF	\$4.90	\$882.00	\$3.00	\$540.00
27	Solid Traffic Stripe, 24 IN, White	12	LF	\$15.50	\$186.00	\$12.00	\$144.00
28	Traffic Striping, White	50	SY	\$12.00	\$600.00	\$108.00	\$5,400.00
29	Pavement Marking, Handicap Symbol, White	4	EA	\$183.00	\$732.00	\$200.00	\$800.00
30	Traffic Arrow, White	4	EA	\$122.00	\$488.00	\$200.00	\$800.00
31	ADA Parking Sign	4	EA	\$751.00	\$3,004.00	\$200.00	\$800.00
32	Golf Cart Parking Only Sign	2	EA	\$696.00	\$1,392.00	\$200.00	\$400.00
33	Do Not Enter Sign	2	EA	\$723.00	\$1,446.00	\$200.00	\$400.00
34	Stop Sign	1	EA	\$723.00	\$723.00	\$200.00	\$200.00
35	Pedestrian Crossing w/ Arrow Sign	1	EA	\$759.00	\$759.00	\$200.00	\$200.00
36	Yield to Pedestrian Sign	1	EA	\$732.00	\$732.00	\$200.00	\$200.00
37	Detectable Warning Strips	6	EA	\$659.00	\$3,954.00	\$1,300.00	\$7,800.00
38	Landscaping	1	LS	\$44,000.00	\$44,000.00	\$25,000.00	\$25,000.00
39	Tif Tuf Bermuda Sod	500	SY	\$12.00	\$6,000.00	\$18.00	\$9,000.00
40	Lighting Std, Spcl Design	7	EA	\$11,670.00	\$81,690.00	\$6,800.00	\$47,600.00

Attachment: The Contractor Bid Tabulation (23-6765 : South Peachtree Street Parking Bid Award)

BID TABULATION
SOUTH PEACHTREE STREET PARKING LOT
NORCROSS, GEORGIA

RECEIVED BY: CITY OF NORCROSS, GEORGIA
 AT OFFICE OF CITY PUBLIC WORKS, UTILITIES, AND PARKS DEPARTMENT
 2:00 p.m., LOCAL TIME, JUNE 2, 2023

				BIDDER NO. 4		BIDDER NO. 5	
				P2K		Woodwind Construction	
				2215 Lawson Way		1110 Mountain Creek Trail	
				Atlanta, GA 30341		Sandy Springs, GA 30328	
ITEM NO.	ITEM DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT
41	Luminaire, TP 3, Induction Type	16	EA	\$1,833.00	\$29,328.00	\$4,275.00	\$68,400.00
42	Cable, TP XHHW, AWG NO 10	2,100	LF	\$1.00	\$2,100.00	\$11.00	\$23,100.00
43	Cable, TP XHHW, AWG NO 8	1,400	LF	\$1.40	\$1,960.00	\$12.50	\$17,500.00
44	Cable, TP XHHW, AWG NO 6	700	LF	\$1.80	\$1,260.00	\$14.00	\$9,800.00
45	Cable, TP XHHW, AWG NO 3	2,800	LF	\$2.90	\$8,120.00	\$17.50	\$49,000.00
46	Electrical Service Point	1	EA	\$16,630.00	\$16,630.00	\$15,000.00	\$15,000.00
47	Conduit, Nonmetl, TP 2, 1 IN	165	LF	\$9.50	\$1,567.50	\$18.00	\$2,970.00
48	Conduit, Nonmetl, TP 2, 1 1/4 IN	110	LF	\$11.00	\$1,210.00	\$20.00	\$2,200.00
49	Conduit, Nonmetl, TP 2, 1 1/2 IN	335	LF	\$11.50	\$3,852.50	\$22.00	\$7,370.00
50	Conduit, Nonmetl, TP 2, 2 IN	210	LF	\$14.00	\$2,940.00	\$26.50	\$5,565.00
51	Electrical Junction Box, Reinforced Plastic Mortar	2	EA	\$837.00	\$1,674.00	\$1,800.00	\$3,600.00
TOTAL BID AMOUNT				\$1,179,860.50		\$1,330,554.00	
ALTERNATE							
A1	Grading Complete	1	LS	\$108,050.00	\$108,050.00	\$15,000.00	\$15,000.00
A2	Traffic Control	1	LS	\$34,700.00	\$34,700.00	\$5,000.00	\$5,000.00
A3	Erosion Control	1	LS	\$6,110.00	\$6,110.00	\$2,000.00	\$2,000.00
A4	Curb and Gutter, 8x24, TP 2	50	LF	\$48.50	\$2,425.00	\$30.00	\$1,500.00
A5	Graded Aggr Base, Incl Matl, 6 IN	15	SY	\$46.50	\$697.50	\$35.00	\$525.00
A6	Permeable Pavers System	1	LS	\$100,780.00	\$100,780.00	\$90,000.00	\$90,000.00
A7	Concrete V-Gutter	30	LF	\$70.50	\$2,115.00	\$50.00	\$1,500.00
A8	Inserta Tees	1	EA	\$1,459.00	\$1,459.00	\$200.00	\$200.00
A9	6 IN HDPE Pipe	28	LF	\$76.50	\$2,142.00	\$12.00	\$336.00
A10	6 IN HDPE Perforated Pipe	200	LF	\$60.50	\$12,100.00	\$12.00	\$2,400.00
A11	Bends and Fittings	1	LS	\$1,374.00	\$1,374.00	\$500.00	\$500.00
ALTERNATE				\$271,952.50		\$118,961.00	
TOTAL BID AMOUNT WITH ALTERNATES				\$1,451,813.00		\$1,449,515.00	
BID BOND				5%		5%	
NOTE REFERENCE				(1) (2)		(1) (2)	
LICENSE NUMBER				GCCO002912		GCCO001843	

NOTES:

* DENOTES CORRECTED VALUE

(1) SURETY COMPANY LISTED ON U. S. TREASURY CIRCULAR 570 (7/1/22).

(2) BIDDER ACKNOWLEDGED RECEIPT OF ADDENDUM NO. 1

THIS IS TO CERTIFY THAT THIS IS A TRUE AND CORRECT TABULATION OF BIDS RECEIVED AT THE TIME AND PLACE STATED ABOVE. BIDS WERE SEALED WHEN RECEIVED AND OPENED AND READ ALOUD IN THE PRESENCE OF THE OWNER'S REPRESENTATIVE.

Aven Hapkey
 KECK & WOOD, INC.

6/8/23

DATE

Packet Pg. 163



DESCRIPTION: Norcross Parking Lot Cost Estimate

PROJECT NO.: 220322

DATE: 6/26/2023

PREPARED BY: AJH

Item No.	Item	Unit	Quantity	Unit Price	Amount
Item Removal					
1	Pemeable Pavers System	LS	1	\$213,400.00	\$213,400.00
3	4 IN HDPE Perforated Pipe	LF	184	\$22.00	\$4,048.00
4	6 IN HDPE Perforated Pipe	LF	148	\$25.50	\$3,774.00
5	12 IN HDPE Perforated Pipe	LF	80	\$34.00	\$2,720.00
6	15 IN HDPE Perforated Pipe	LF	97	\$40.50	\$3,928.50
7	Inserta Tees	EA	2	\$1,220.00	\$2,440.00
8	Bends and Fittings	LS	1	\$2,250.00	\$2,250.00
Total Savings					\$232,560.50

Item No.	Item	Unit	Quantity	Unit Price	Amount
Alternate A - Asphalt Parking					
A1	Recycled Asph Conc 12.5mm Superpave	TN	130	\$180.00	\$23,400.00
A2	Recycled Asph Conc 19mm Superpave	TN	170	\$190.00	\$32,300.00
A3	Gr Aggr Base, 6 Inch, Incl Matl	SY	1500	\$10.50	\$15,750.00
A4	Stormwater BMP	LS	1	\$50,000.00	\$50,000.00
A5	Water Quality BMP	EA	2	\$15,000.00	\$30,000.00
A6	24" Curb and Gutter	LF	350	\$22.60	\$7,910.00
A7	Potential additional storm pipe and structures	LS	1	\$16,000.00	\$16,000.00
A8	Updated Plan Design and Hydrology Report	LS	1	\$12,000.00	\$12,000.00
Total					\$187,360.00
Total W/ 10% Contingency					\$206,096.00
Alternate B - Concrete Parking					
B1	Stamped Concrete Parking	SY	1500	\$140.00	\$210,000.00
B2	Stormwater BMP	LS	1	\$50,000.00	\$50,000.00
B3	Water Quality BMP	EA	2	\$15,000.00	\$30,000.00
B4	24" Curb and Gutter	LF	350	\$22.60	\$7,910.00
B5	Potential additional storm pipe and structures	LS	1	\$16,000.00	\$16,000.00
B6	Updated Plan Design and Hydrology Report	LS	1	\$12,000.00	\$12,000.00
Total					\$325,910.00
Total W/ 10% Contingency					\$358,501.00

- 1.) Stormwater BMP is presumed to be underground detention. Size is undetermined and price is based off of recent projects of similar size. BMP is presumed to be feasible and has not yet been determined if the site provides sufficient depth for underground detention. Further Analysis required.
- 2.) The Curb and gutter is in replacement of the concrete edge restraint.
- 3.) Prices use current low bidders costs where applicable and recent projects of similar size for new items.
- 4.) Utilizing Underground Detention will likely result in restarting the review process with Norfolk Southern, as well as, additional review fees.
- 5.) The intent is to provide water quality through use of water quality vaults, however, we only have roughly 3.4' of depth at the outfalls. It is not clear at the moment if a vault can be this shallow. Runoff Reduction will be deemed infeasible and alternative measures for meeting WQv may need to be explored.



MAYOR **CRAIG NEWTON** · MAYOR PRO TEM **BRUCE GAYNOR** · COUNCILMEMBER **ANDREW HIXSON** · COUNCILMEMBER **JOSH BARE**

COUNCILMEMBER **MATT MYERS** · COUNCILMEMBER **ARLENE BECKLES** · CITY MANAGER **ERIC JOHNSON** · CITY CLERK **MONIQUE PHILIP**

City of Norcross

Legislation Details (With Details)

File #:	23-6759	Version:	
Type #:	Agenda Item	Status:	Agenda Ready
On Agenda:	7/10/2023 6:30 PM	In Control:	Mayor and Council
Title:	Request to Amend Code Section 202-2(D) Supplemental Use Standards		

Sponsors:

Code Sections:

Attachments:

1. [Agenda Report - Request to amend Code Sec. 202-2\(d\) Supplemental use Standards](#)
2. [Code Sec. 202-2\(d\) Supplemental Use Standards](#)

Title

Request to Amend Code Section 202-2(D) Supplemental Use Standards

Drafter

Suzanne Miller

Motion

A motion to Approve/Deny an amendment to the Code of Ordinances of Norcross by revising Code Section 202-2(D) "Supplemental Use Standards", with an adjustment to the number of chickens allowed, determined by land lot size, with the following enacting clause:

The Mayor and City Council of the City of Norcross, Georgia, hereby ordains that the adopted Code of Ordinances is hereby amended as more particularly set forth below. It is the intention of the Mayor and City Council, and it is hereby ordained that the following provisions shall become and be made a part of the Code of the City of Norcross, and the Sections in the Code in the Ordinance be numbered to accomplish that intention.



MAYOR **CRAIG NEWTON** • MAYOR PRO TEM **BRUCE GAYNOR** • COUNCILMEMBER **ANDREW HIXSON** • COUNCILMEMBER **JOSH BARE**
COUNCILMEMBER **MATT MYERS** • COUNCILMEMBER **ARLENE BECKLES** • CITY MANAGER **ERIC JOHNSON** • CITY CLERK **MONIQUE PHILIP**

Agenda Report

To: Mayor and Council

From: Suzanne Miller,, Resident

Meeting Date: July 10, 2023 – Mayor and Council

Item No.: 23-6759

Title: Request to Amend Code Sec. 202-2(d)2Supplemental Use Standards

CC: Eric Johnson, City Manager

Recommendation

I would like to request that the Norcross Chicken Ordinance Code - Sec. 202-2d be adjusted to allow fewer than 6 chickens as permissible in Norcross, determined by land lot size. The following recommendation is as follows:

- .3 acres for up to 2 chickens
- .4 acres for up to 4 chickens
- .5 acres for up to 6 chickens

Background

The current Ordinance Code - Sec. 202-2d requirement is to have a lot size of .5 acres, allowing for up to 6 chickens on the property.

Financial Impact

There is no financial impact to the city of Norcross.

Consistent with Comprehensive Plan?

Yes. A change to this ordinance would only affect citizens in the City of Norcross who are already interested in raising chickens, and who would look into the requirements on their own initiative. A change like this would benefit families like my own who would like to raise a couple of chickens, but are currently not allowed to because of the lot size restrictions.

Next Steps

I would appreciate your consideration of this request that Ordinance Code Sec. 202.2d be adjusted to allow fewer than 6 chickens on personal property per the land lot size recommendations at your upcoming Policy Work Session on June 20th. It is my hope that it will also be voted on and approved at the City Council meeting on July 10th. I am willing to meet with you in person if necessary.

Attachments

Sec. 202-2(d) Supplemental use standards



Update

Sec. 202-2. Supplemental use standards.

- (d) *Chickens.* The keeping of chickens for personal pleasure or utility on a lot which contains the dwelling of the property owner is permitted, subject to the following requirements:
- (1) The minimum lot size for the keeping of chickens shall be one-half of an acre;
 - (2) The keeping of chickens shall be permitted only on the same lot as the dwelling of the owner;
 - (3) Chickens must be kept securely in an enclosed yard or six-sided pen at all times;
 - (4) Minimum pen area of chickens shall be ten square feet per chicken;
 - (5) Chickens must be housed at least 20 feet from any property line and 50 feet from any residence other than the owner's residence;
 - (6) Any structure housing chickens must be located in the rear yard;
 - (7) The keeping of roosters is not permitted;
 - (8) No more than six chickens shall be permitted on any lot;
 - (9) No slaughter of chickens is permitted on the property;
 - (10) All enclosed yards and pens permitted herein are "accessory structures" as set forth in section 202-2 and shall comply with that Code section in addition to the requirements set forth above;
 - (11) It shall be the duty of the Chief of Police or his delegated representative, including the city Code



MAYOR **CRAIG NEWTON** · MAYOR PRO TEM **BRUCE GAYNOR** · COUNCILMEMBER **ANDREW HIXSON** · COUNCILMEMBER **JOSH BARE**

COUNCILMEMBER **MATT MYERS** · COUNCILMEMBER **ARLENE BECKLES** · CITY MANAGER **ERIC JOHNSON** · CITY CLERK **MONIQUE PHILIP**

City of Norcross

Legislation Details (With Details)

File #:	23-6742	Version:	
Type #:	Agenda Item	Status:	Agenda Ready
On Agenda:	7/10/2023 6:30 PM	In Control:	Mayor and Council
Title:	City of Tucker Franchise Agreement		

Sponsors:

Code Sections:

Attachments:

1. [Agenda Report - City of Tucker Franchise Agreement](#)
2. [Franchise Agreement City of Norcross 07.12.2021](#)

Title
City of Tucker Franchise Agreement

Drafter
Steve Gaines

Motion
A motion to Approve/Deny the attached franchise agreement between the City of Norcross and the City of Tucker as presented.



MAYOR **CRAIG NEWTON** · MAYOR PRO TEM **BRUCE GAYNOR** · COUNCILMEMBER **ANDREW HIXSON** · COUNCILMEMBER **JOSH BARE**
COUNCILMEMBER **MATT MYERS** · COUNCILMEMBER **ARLENE BECKLES** · CITY MANAGER **ERIC JOHNSON** · CITY CLERK **MONIQUE PHILIP**

Agenda Report

To: Mayor and Council
From: Steve Gaines, Electric Superintendent
Meeting Date: July 10, 2023 – Mayor and Council
Item No.: 23-6742
Title: City of Tucker Franchise Agreement
CC: Eric Johnson, City Manager

Recommendation

Staff recommends signature and execution of provided Franchise Agreement documentation.

Background

Norcross Power has had facilities in the City of Tucker since 1998. Recently, while extending infrastructure from the Wal-Mart to our newer Publix customer, the City of Tucker had requested the agreement.

Financial Impact

Franchise Fees to be paid to the City of Tucker

Consistent with Comprehensive Plan?

Yes- Goal 6 Furthering the City's Tradition of a High Level of Quality Services.

Next Steps

Sign and execute agreement and return to the City of Tucker

Attachments

Franchise Agreement City of Norcross 07.12.2021

STATE OF GEORGIA
CITY OF TUCKER

ORDINANCE O2021-06-11

ORDINANCE GRANTING FRANCHISE

To

CITY OF NORCROSS

By

CITY OF TUCKER

On

July 9, 2021

The within franchise accepted on

_____, 2021.

NORCROSS POWER

By: _____
President

Attachment: Franchise Agreement City of Norcross 07.12.2021 (23-6742 : City of Tucker Franchise Agreement)

ORDINANCE GRANTING PERMISSION AND CONSENT to City of Norcross, a Georgia municipality, and its successors, lessees, and assigns (hereinafter referred to collectively as the "Norcross") to occupy the streets and public places of the City of Tucker, Georgia, a municipality and political subdivision of the State of Georgia (hereinafter referred to as "Tucker"), in constructing, maintaining, operating, and extending poles, lines, cables, equipment, and other apparatus for transmitting and distributing electricity and for other purposes.

SECTION I. Be it ordained by the governing authority of Tucker that the authority, right, permission, and consent are hereby granted to Norcross, for a period of thirty (30) years from the date of Norcross's acceptance hereof, to occupy and use the streets, alleys, and public places of Tucker within the present and future corporate limits of Tucker as from time to time Norcross may deem proper or necessary for the overhead or underground construction, maintenance, operation, and extension of poles, towers, lines, wires, cables, conduits, insulators, transformers, appliances, equipment, connections, and other apparatus (hereinafter referred to collectively as "Norcross's Facilities") for the business and purpose of transmitting, conveying, conducting, using, supplying, and distributing electricity for light, heat, power, and other purposes for which electric current may be or become useful or practicable for public or private use, and to re-enter upon such streets, alleys, and public places from time to time as Norcross may deem proper or necessary to perform these functions, and to cut and trim trees and shrubbery when and where necessary, in the judgment of Norcross, to insure safe and efficient service.

SECTION II. Be it further ordained that the rights, permission, and consents herein contained are granted for the following considerations and upon the following terms and conditions:

1. Norcross shall pay into the treasury of Tucker on a quarterly basis no later than thirty (30) days after the last day of March, June, September and December throughout the term of this Agreement a sum of money equal to four percent (4%) of the gross sales of electric energy to customers served under residential, commercial, and industrial rate schedules within the corporate limits of Tucker. Norcross shall implement the franchise fee within forty-five days from the date of acceptance of the Franchise. If any payment required by this Agreement is not actually received by Tucker on or before the applicable date fixed in this Agreement, Norcross shall pay interest thereon, from the due date to the date paid, at a rate of one percent (1%) per month. Upon agreement of the Parties, Norcross may pay franchise fee by electronic funds transfer and in such event, Tucker agrees to provide to Norcross bank routing & account information for such purpose upon request of Norcross. No acceptance of any payment by Tucker shall be construed as an accord and satisfaction that the amount paid is in fact the correct amount or a release of any claim that Tucker may have for further or additional sums under this Agreement. Tucker may conduct an audit to ensure payments have been made in accordance with the Agreement and the audit period will be limited to three (3) years preceding the end of the quarter of the most recent payment.

2. The amount, if any, of any tax, fee, charge, or imposition of any kind required, demanded, or exacted by Tucker on any account, other than ad valorem taxes on property, shall operate to reduce to that extent the amount due from the percentage of gross sales provided for in paragraph 1 of this Section II.

3. Norcross shall fully protect, indemnify, and save harmless Tucker from all damages to persons or property caused by the construction, maintenance, operation, or extension of Norcross's Facilities, or conditions of streets, alleys, or public places resulting therefrom, for which Tucker would otherwise be liable.

4. Norcross shall, in constructing, maintaining, operating, and extending Norcross's Facilities, submit and be subject to all reasonable exercises of the police power by Tucker. Nothing contained herein, however, shall require Norcross to surrender or limit its property rights created hereby without due process of law, including adequate compensation, for any other purpose at the instance of Tucker or for any purpose at the instance of any other entity, private or governmental.

5. For purposes of paragraph 6 of this Section II, the term "Distribution Facilities" means poles, lines, wires, cables, conductors, insulators, transformers, appliances, equipment, connections, and other apparatus installed by or on behalf of Norcross (whether before or after the adoption of this ordinance) in the streets, alleys, or public places of Tucker for the purpose of distributing electricity within the present and future corporate limits of Tucker. Distribution Facilities do not include any of the following: (i) electric transmission lines with a design operating voltage of 46 kilovolts or greater (hereinafter referred to as "Transmission Lines"); (ii) poles, towers, frames, or other supporting structures for Transmission Lines (hereinafter referred to as "Transmission Structures"); (iii) Transmission Lines and related wires, cables, conductors, insulators, or other apparatus attached to Transmission Structures; (iv) lines, wires, cables, or conductors installed in concrete-encased ductwork; or (v) network underground facilities.

6. In the event that Tucker or any other entity acting on behalf of Tucker requests or demands that Norcross relocate any Distribution Facilities from their then-current locations within the streets, alleys, and public places of Tucker in connection with a public project or improvement to secure the public health and welfare or is otherwise required by Tucker in the exercise of a government function, then Norcross shall relocate, at its expense, the Distribution Facilities affected by such project or improvement. Norcross's obligations under this paragraph 6 shall apply without regard to whether Norcross has acquired, or claims to have acquired, an easement or other property right with respect to such Distribution Facilities and shall not affect the amounts paid or to be paid to Tucker under the provisions of paragraph 1 of this Section II. Notwithstanding the foregoing provisions of this paragraph 6, Norcross shall not be obligated to relocate, at its expense, any of the following: (i) Distribution Facilities that are located on private property at the time relocation is requested or demanded; (ii) Distribution Facilities that are relocated in connection with sidewalk improvements (unless such sidewalk improvements are related to or associated with road widenings, the creation of new turn lanes, or the addition of acceleration/deceleration lanes); (iii) streetscape projects or other projects undertaken primarily for aesthetic purposes; or (iv) Distribution Facilities that are converted from an overhead configuration or installation to an underground configuration or installation.

7. Tucker and Norcross recognize that both parties benefit from economic development within Tucker. Accordingly, when it is necessary to relocate any of Norcross's Facilities (whether Distribution Facilities, Transmission Lines, Transmission Structures, or other facilities) within Tucker, Tucker and Norcross shall work cooperatively to minimize costs, delays, and inconvenience to both parties while ensuring compliance with applicable laws and regulations. In addition, Tucker and Norcross shall communicate in a timely fashion to coordinate projects included in Tucker's five-year capital improvement plan, Tucker's short-term work program, or Tucker's annual budget in an effort to minimize relocation of Norcross's Facilities. Such communication may include, but is not limited to, (i) both parties' participation in the Georgia Utilities Coordinating Council, Inc. (or any successor organization) or a local utility coordinating council (or any successor organization) and (ii) both parties' use of the National Joint Utility Notification System (or any successor to such system mutually acceptable to both parties).

SECTION III. Be it further ordained that nothing contained in this ordinance shall limit or restrict the right of customers within the corporate limits of Tucker to select an electric supplier as may hereafter be provided by law.

SECTION IV. Be it further ordained that from time to time after the approval of this ordinance, Norcross and Tucker may enter into such additional agreements as Norcross and Tucker deem reasonable and appropriate; provided, however, that such agreements shall not be inconsistent with the terms and conditions of the franchise granted in this ordinance, shall not extend beyond the term of the franchise, and shall be enforceable separate and apart from the franchise.

SECTION V. Be it further ordained that Norcross shall, within thirty (30) days from the approval of this ordinance, file Norcross's written acceptance of the franchise granted in this ordinance with the Clerk of Tucker, so as to form a contract between Norcross and Tucker.

SECTION VI. Be it further ordained that upon such acceptance all agreements that may exist between Norcross and Tucker with respect to Norcross's use of Tucker's streets, alleys, and public places the provisions of this Franchise shall be controlling.

Adopted by the City Council of the City of Tucker, Georgia, at a meeting held on July 9, 2021.

Approved: _____

7/12/2021
Frank Auman, Mayor



I, Bonnie Warne, Clerk of the City of Tucker, Georgia, hereby certify that I was present at the meeting of the City Council of the City of Tucker, Georgia, held on July 9, 2021, which meeting was duly and legally called and held, and at which a quorum was present, and that an ordinance, a true and correct copy of which I hereby certify the foregoing to be, was duly passed and adopted by the City Council of the City of Tucker, Georgia, at said meeting.

IN WITNESS WHEREOF, I hereunto set my hand and the corporate seal of the City of Tucker, DeKalb County, State of Georgia, this 12th day of July, 2021.



Bonnie Warne
Bonnie Warne, City Clerk

2366241_1.DOC



MAYOR **CRAIG NEWTON** · MAYOR PRO TEM **BRUCE GAYNOR** · COUNCILMEMBER **ANDREW HIXSON** · COUNCILMEMBER **JOSH BARE**

COUNCILMEMBER **MATT MYERS** · COUNCILMEMBER **ARLENE BECKLES** · CITY MANAGER **ERIC JOHNSON** · CITY CLERK **MONIQUE PHILIP**

City of Norcross

Legislation Details (With Details)

File #:	23-6761	Version:	
Type #:	Agenda Item	Status:	Agenda Ready
On Agenda:	7/10/2023 6:30 PM	In Control:	Policy Work Session
Title:	Auditor's Award		

Sponsors:

Code Sections:

Attachments:

1. [Agenda Report - Award of Auditing Services Agreement](#)
2. [M&J Cost Proposal](#)
3. [M&J Technical Proposal](#)

Title
Auditor's Award

Drafter
Paul Hanebuth

Motion
A motion to Authorize the City Manager to enter into an agreement with Mauldin & Jenkins CPAs (M&J) for the performance of annual city audits.



MAYOR **CRAIG NEWTON** • MAYOR PRO TEM **BRUCE GAYNOR** • COUNCILMEMBER **ANDREW HIXSON** • COUNCILMEMBER **JOSH BARE**
COUNCILMEMBER **MATT MYERS** • COUNCILMEMBER **ARLENE BECKLES** • CITY MANAGER **ERIC JOHNSON** • CITY CLERK **MONIQUE PHILIP**

Agenda Report

To: Mayor and Council

From: Paul Hanebuth, Director of Finance and Administrative Services

Meeting Date: July 10, 2023 – Mayor and

Council Item No.: 23-67616761

Title: Award of Auditing Services Agreement

CC: Eric Johnson, City Manager

Recommendation – Authorize the City Manager to enter into a letter of engagement or similar agreement with Mauldin & Jenkins CPAs (M&J) for the performance of annual city audits.

Background – Council directed city staff to release an RFP for auditing services. Mauldin & Jenkins was the only qualified respondent.

Financial Impact – These services were budgeted at \$50,000 for FY23. An additional \$30,000 is tentatively budgeted for FY24 based on the cost proposal submitted by M&J.

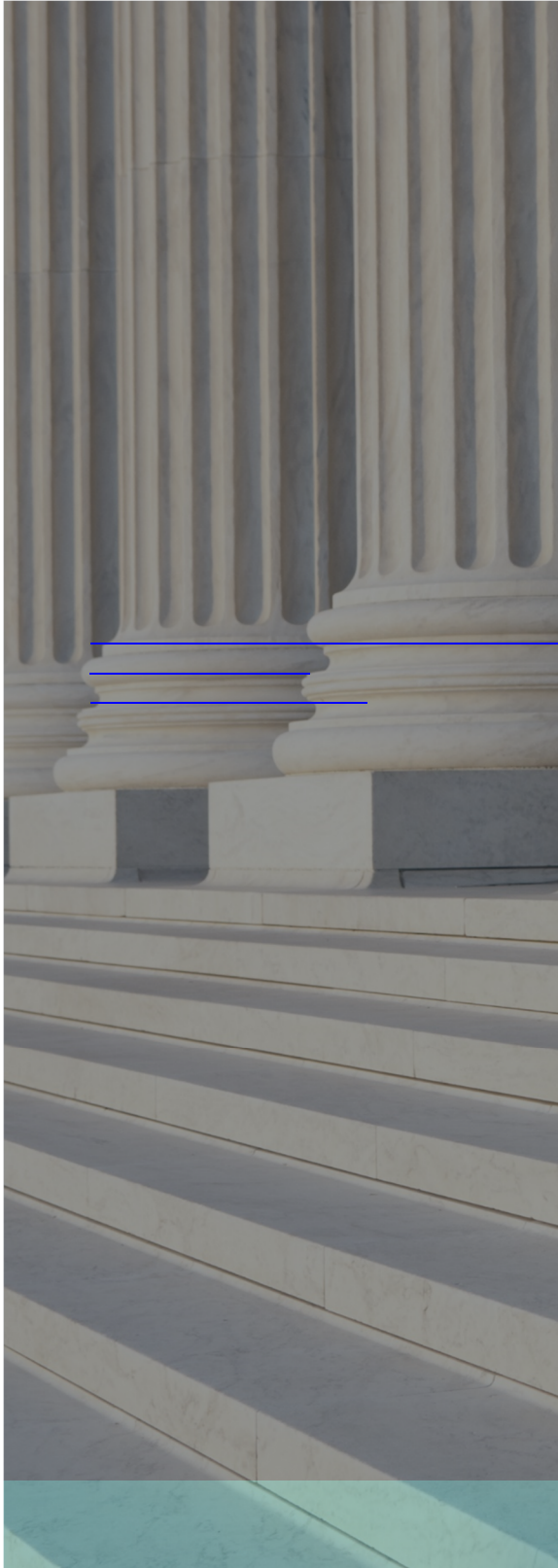
Consistent with Comprehensive Plan? Yes, consistent with Goal 6: Further the City's Tradition of Strong Leadership and High Level of Quality Services.

Next Steps – None.

Attachments – M&J Cost Proposal
M&J Technical Proposal

Update – NA.

Going Further.



City of Norcross, Georgia

Cost Proposal to Provide Audit Services

Fiscal Year August 31, 2023 through 2025

Mauldin & Jenkins Certified Public Accountants

Contact Person: Adam Fraley, CPA, Partner

Josh Carroll, CPA, Director

Phone: (770) 980-7734

Email: afraley@mjcpa.com

jcarroll@mjcpa.com

200 Galleria Parkway, Suite 1700
Atlanta, GA 30339

mjcpa.com

Attachment: M&J Cost Proposal (23-6761 : Award of Auditing Services Agreement)



May 26, 2023

Mayors Office
City of Norcross
Attn: Mr. Paul Hanebuth
65 Lawrenceville St.
Norcross, Georgia 30071

Ladies and Gentlemen:

Mauldin & Jenkins is pleased to submit a qualifications package including cost estimates to provide annual financial and compliance auditing services for the City of Norcross, Georgia (the "City"). It is our understanding that the City is requesting proposals from qualified firms of certified public accountants to establish a contract for the professional services of a Certified Public Accountant (the "auditor") for financial and compliance audits. The contract for such audit services will be for the fiscal year ended August 31, 2023, with an option for each of the two subsequent fiscal years, subject to annual review and the annual availability of an appropriation for audit services by the City.

As requested by the City, we have enclosed on the following pages an all-inclusive maximum fee for the financial and compliance audit services for the fiscal years noted above. This sealed cost proposal contains all pricing information relative to the performance of the audit. The total all-inclusive maximum price for the fiscal years ending August 31, 2023 through 2025 is as follows:

- 2023 - \$70,000
- 2024 - \$71,000
- 2025 - \$72,000

As a partner at Mauldin & Jenkins, LLC, I am certified and authorized to represent Mauldin & Jenkins, empowered to submit the bid, and authorized to sign a contract with the City. Our total all-inclusive maximum price for providing annual financial auditing services to the City is contained on the following pages. We appreciate the opportunity to propose and we look forward to hearing from you.

Sincerely,

MAULDIN & JENKINS, LLC

Josh Carroll, CPA
Director

Adam Fraley, CPA
Partner



SCHEDULE OF PROFESSIONAL FEES AND EXPENSES			
FOR THE AUDIT OF THE 2023 FINANCIAL STATEMENTS			
	Hours	Hourly Rate	Total
Partners	60	\$380	\$ 22,800
Managers	90	270	24,300
Staff Professionals	170	185	31,450
Total for Services Described in RFP	320		78,550
Out of pocket expenses			1,000
Mauldin & Jenkins discount from standard fees and expenses			(9,550)
Total all inclusive not to exceed price for 2023 audit			\$ 70,000
Amount of Professional Services, in hours, allowed for 2023 year without additional cost (such services include phone calls & continuing education)			30

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES			
FOR THE AUDIT OF THE 2024 FINANCIAL STATEMENTS			
	Hours	Hourly Rate	Total
Partners	60	\$380	\$ 22,800
Managers	90	270	24,300
Staff Professionals	170	185	31,450
Total for Services Described in RFP	320		78,550
Out of pocket expenses			1,000
Mauldin & Jenkins discount from standard fees and expenses			(8,550)
Total all inclusive not to exceed price for 2024 audit			\$ 71,000
Amount of Professional Services, in hours, allowed for 2024 year without additional cost (such services include phone calls & continuing education)			30



SCHEDULE OF PROFESSIONAL FEES AND EXPENSES			
FOR THE AUDIT OF THE 2025 FINANCIAL STATEMENTS			
	Hours	Hourly Rate	Total
Partners	60	\$385	\$ 23,100
Managers	90	275	24,750
Staff Professionals	170	190	32,300
Total for Services Described in RFP	320		80,150
Out of pocket expenses			1,000
Mauldin & Jenkins discount from standard fees and expenses			(9,150)
Total all inclusive not to exceed price for 2025 audit			\$ 72,000
Amount of Professional Services, in hours, allowed for 2025 year without additional cost (such services include phone calls & continuing education)			30

Important Notes to be Considered:

Note (1) – Unlimited Correspondence: It is Mauldin & Jenkins’ policy to not charge for simple discussions and conversations that occur between the governmental entity and Mauldin & Jenkins that are only simple discussions (i.e., a phone call to ask certain questions that do not require additional research).

Note (2) – Free Periodic/Quarterly Continuing Education: As noted in our technical proposal, we provide free quarterly continuing education classes to our clients. This could amount to approximately \$3,000 of annual savings for the City’s estimated finance department per person.

Note (3) – Additional Services: If it should become necessary for the City to request Mauldin & Jenkins to provide any additional services (such as bond insurances, etc.), then such additional work shall be performed only if set forth in an addendum to the contract between the City and Mauldin & Jenkins.

Note (4) – No Hidden Fees or Costs: The pricing schedules contain all pricing information relative to performance of the audit as required by the City including all reimbursement for travel, lodging, communications, etc. Our estimated number of hours and the associated fee estimate indicated are based on our professional judgment and experience with similar governmental entities. So long as there are no significant changes in the operations or the number of major programs of the City and or the scope of services requested or significant problems requiring additional time, our quoted fees will not change.

Note (5) – Single Audit: The pricing above does not include a single audit. The fee for the single audit of each major program will be \$10,500.

Note (6) – Report of Local Government Finances: The pricing above does not include preparing of the report of local government finances. The fee for preparation of this report will be \$2,000 annually.



770-980-7734

www.mjcpa.com

Attachment: M&J Cost Proposal (23-6761 : Award of Auditing Services Agreement)

APPENDIX A

PROPOSAL FOR AUDITING SERVICES

Name of firm Mauldin & Jenkins, LLC

Location of office staffing the audit Atlanta, Georgia

Number of professional audit staff assigned to Norcross 5- additional resources available as necessary

Number of certified professional audit staff assigned to Norcross 5- additional resources available as necessary

Georgia municipal audit clients:

List fiscal year 2022 engagements for municipalities with population of 10,000 or higher.

1. City of Lawrenceville, Georgia
2. City of Peachtree Corners, Georgia
3. City of Duluth, Georgia

Audit Fees for Year 1, City general audit \$ \$70,000

Hours provided for in above stated fees:

Partner-in-charge and review partner 60

Supervising manager 90

Audit Staff 170

Hourly rates for audit services outside the scope of the annual audit:

Partner-in-charge and review partner \$380

Supervising manager \$270

Audit Staff \$185

Audit Fees for Year 2 City general audit \$ \$71,000

Hours provided for in above stated fees:

Partner-in-charge and review partner 60

Supervising manager 90

Audit Staff 170

Hourly rates for audit services outside the scope of the annual audit:

Partner-in-charge and review partner \$380

Supervising manager \$270

Audit Staff \$185

Attachment: M&J Cost Proposal (23-6761 : Award of Auditing Services Agreement)

APPENDIX A (continued)

Audit Fees for Year 3 City general audit \$ \$72,000

Hours provided for in above stated fees:

Partner-in-charge and review partner 60

Supervising manager 90

Audit Staff 170

Hourly rates for audit services outside the scope of the annual audit:

Partner-in-charge and review partner \$385

Supervising manager \$275

Audit Staff \$190

Signature of Official: _____



Name (typed or printed): Josh Carroll

Title: Director

Firm: Mauldin & Jenkins, LLC

Date: May 26, 2023

Going Further.



City of Norcross, Georgia

**Technical Proposal
to Provide Audit Services
RFP Auditing Services
May 26, 2023**

Fiscal Year August 31, 2023 through 2025

Mauldin & Jenkins Certified Public Accountants

Contact Person: Adam Fraley, CPA, Partner
Josh Carroll, CPA, Director

Phone: (770) 980-7734

Email: afraley@mjcpa.com
jcarroll@mjcpa.com

200 Galleria Parkway, Suite 1700
Atlanta, GA 30339

mjcpa.com

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)



VISION

To be a trusted advisor, earning trust and building respect through our consistent commitment to sustainable excellence, leadership, and integrity.

*Over 650 Governmental Units Served
Throughout the Southeast*



Going Further.



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Transmittal Letter

May 26, 2023

City Manager's Office
City of Norcross
Attn: Mr. Paul Hanebuth
65 Lawrenceville St.
Norcross, Georgia 30071

Ladies and Gentlemen:

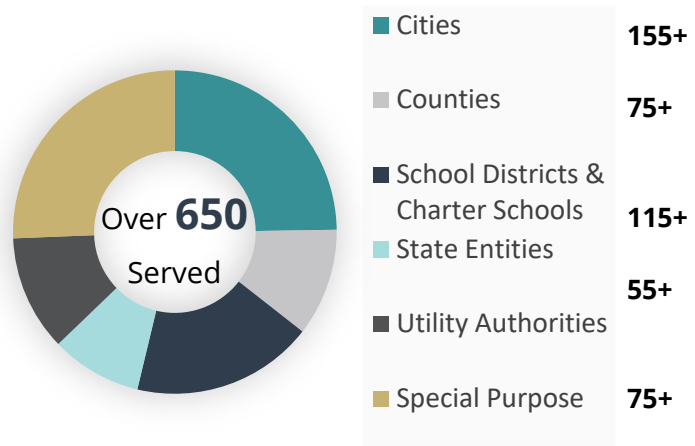
We appreciate the opportunity to propose on providing audit services to the City of Norcross, Georgia (the "City"), and we are pleased to submit a qualifications package including cost estimates to provide annual financial and compliance auditing services for the City. The contract for such audit services will be for three consecutive fiscal years beginning with the fiscal year ended August 31, 2023 and ending with the fiscal year ended August 31, 2025, with the option to extend at the discretion of the Mayor and Council.

We have read the Request for Proposal (RFP) and fully understand its intent and contents. We understand the time frame for performance of the annual financial audits as stipulated by the City and agree to provide the services described in the proposal. We will conduct preliminary and final fieldwork and will issue all of the deliverables and reports substantially prior to the required due dates.

As professionals serving the public sector, Mauldin & Jenkins is qualified to serve the City. We believe that **Mauldin & Jenkins is the leader in auditing state and local governments in the Southeast**. This leadership was achieved by recognizing that we are an important part of our client's success, with our objective being to ensure that accurate information is reported to the Council, management, and its citizens. Given the complexities of the City's financial operations and the ongoing significant changes in accounting standards, we feel that it is very important that you select an auditing firm that is **focused and experienced** in the governmental industry. We differentiate ourselves from our peers via:

- ❖ **Experience with Governments.** As auditors for more governments in the Southeast than any other firm, our professionals are thoroughly versed in the complex governmental arena, and have consistently provided the highest quality of service to our government clients. We serve:

- **650+ state and local governments across the Southeastern U.S.A.**
- **125+ water & sewer systems, 25 airport operations, 19 gas systems, 17 electrical utilities, & 15 transit services;**
- **11 communities in the Municipal Electric Authority of Georgia (MEAG), 4 other large electric operations, and another 4 gas utility operations;**
- **154 governments awarded the GFOA's and, or ASBO's Financial Reporting Certificates.**
- **225+ of Single Audits as required by the Uniform Guidance.**





Mauldin & Jenkins provides over 139,000 hours of service to over 650 governmental units in the Southeast on an annual basis utilizing over 140 professionals.

- ❖ **Nationally Recognized.** Mauldin & Jenkins is consistently ranked in the Top 100 by various publications as one of the largest certified public accounting firms in the country. We are a regional firm, but the firm's influence is shared nationally. Our partners have volunteered to serve: as the American Institute of CPA's (AICPA's) Governmental Audit Quality Center's (GAQC) Executive Committee in 2022; the AICPA's State and Local Government Expert Panel in 2021; the AICPA's sole representative to Government Accounting Standards Advisory Council (GASAC); the 2015 Chairman of the board of the AICPA; and a board member of the International Federation of Accountants (IFAC) in 2016. In 2020, our own Joel Black was appointed to serve as the Chairman of the Governmental Accounting Standards Board (GASB). Mauldin & Jenkins is a leader nationally. 
- ❖ **Experience with Client Transitions.** Over the past 25 years, we have experienced over 600 transitions as the new auditors of governmental entities. Our team offers a great deal of experience with serving new clients, and providing a smooth transition during the change in auditors.
- ❖ **Remote Audits and Suralink.** If management elects for a remote audit, Mauldin & Jenkins is very effective in working from a remote environment. We also utilize software, like Suralink, on all audits to add organization and transparency to the audit process.
- ❖ **Information Technology Services.** Mauldin & Jenkins is one of 38 of the top 100 CPA firms in the nation who have invested in the AICPA's new revolutionary audit tool and methodology – the Dynamic Audit Solution (DAS). We also have resources to address the evolving cybersecurity threats to your government with Certified Information Systems Auditors (CISA) on staff and certified by the AICPA to provide cybersecurity advisory services and the newly created cybersecurity assessment.
- ❖ **Staff Continuity.** Our staff retention rates are considered to be among the best in the profession. We are able to not only provide consistency with the partner and manager on our engagement teams, but seniors as well. We also have enough resources at the partner, manager, and senior levels to provide for periodic rotations as requested by our clients.
- ❖ **Education.** Mauldin & Jenkins' clients have the opportunity to register and receive approximately 30 hours of continuing education on an annual basis, free of charge. We take our experience in serving governments, and choose timely and relevant topics to provide ongoing education to our clients, both virtually and in-person. Sessions are limited to clients only.
- ❖ **Responsiveness and Large Firm Resources with Small Firm Sensitivity.** We pride ourselves in responding to the needs of our clients; not only the ability to meet deadlines, but also to respond to other requests. Our ability to be responsive is enhanced by the open communications and good working relationship we have with our clients. Our resources provide for the flexibility to meet your needs and to perform our services in an efficient and effective manner.

This proposal represents a firm offer for 90 days from the date of the proposal. As a member of Mauldin & Jenkins, Adam Fraley is authorized to bind, and make representations for the Firm, and he will be the ultimate party responsible for the quality of the report and working papers. We welcome the opportunity to meet with you to present our proposal and our qualifications. Please contact us at (770) 980-7734. Again, on behalf of Mauldin & Jenkins, thank you for the opportunity to serve.

Sincerely,
MAULDIN & JENKINS, LLC

Josh Carroll, Director

Adam Fraley, Partner



Independence

We hereby affirm that Mauldin & Jenkins, LLC is independent with respect to the City of Norcross, Georgia, its component units and its joint ventures, and related outside entities as defined by generally accepted auditing standards.

We meet the independence standards of Generally Accepted Auditing Standards and the U.S. General Accounting Office *Government Auditing Standards* (2018 revision). We are also independent with respect to the City within the meaning of Part 1.200 of the Code of Professional Conduct of the American Institute of CPAs and the applicable published rules and interpretations thereunder.

To further understand the above paragraph, we have not:

- Prepared or performed reconciliation services;
- Performed bookkeeping services; or,
- Provided other consulting services

for the City during the past year or any time prior. Independence is very important to the integrity of an audit, and we are independent with respect to the City. Further, we have no conflicts of interest or bias.

Mauldin & Jenkins has performed testing on the City's SPLOST expenditures as part of the intergovernmental agreement between the City and Gwinnett County. This does not constitute a conflict of interest relative to performing the proposed audit as Mauldin & Jenkins has been, and continues to be, independent of Prospect Entity.

We have had no business relationships or made payments to any officer or employee of the governing board members of the City of Norcross, Georgia who is or has been in a policy making or significant management position relating to any aspect of the proposed work in the past five years. Our Firm, nor any partner or employee, has made any contributions to any political campaigns of any person serving as a City Council member of the City of Norcross, Georgia. Written notice will be provided to the City provided any professional relationships are entered into with the City during the period of this agreement.

We will conduct our audits objectively and will report findings, opinions, and conclusions objectively. As noted above, we are free from personal and external impairments to independence, are organizationally independent and will maintain an independent attitude and appearance so that opinions, conclusions, judgments, and recommendations are impartial and will be viewed as impartial by knowledgeable parties. There are no situations that might lead others to question our independence.

License to Practice in Georgia

We hereby affirm that Mauldin & Jenkins, LLC is properly registered as a certified public accounting firm licensed to practice in the State of Georgia by the Georgia Board of Accounting. Our Georgia license number is 350. Additionally, all assigned key professional staff are properly licensed and registered to practice public accounting with the State of Georgia.

Firm Qualifications and Experience

Organization and Size – Regional Firm

Mauldin & Jenkins was formed in approximately 1918 and has been actively engaged in governmental auditing since its inception. Mauldin & Jenkins is one of the largest certified public accounting firms in the Southeast and in the U.S.A., and a leading provider of audit and accounting services. Mauldin & Jenkins serves clients whose operations span the entire U.S.A. Mauldin & Jenkins is considered to be a large regional firm with offices in the following communities:



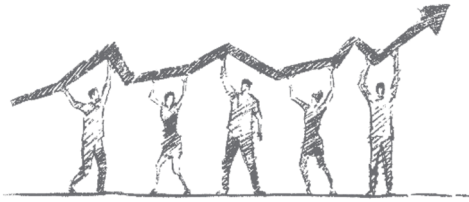
- **Atlanta, GA**
- **Macon, GA**
- **Albany, GA**
- **Savannah, GA**
- **Birmingham, AL**
- **Athens, AL**
- **Florence, AL**
- **Huntsville, AL**
- **Chattanooga, TN**
- **Raleigh, NC**
- **Columbia, SC**
- **Bradenton, FL**
- **Sarasota, FL**

Our current footprint of governmental clients extends as far northeast as Gates County in North Carolina (on the Virginia line) to Corpus Christi, Texas to Islamorada, Florida in the Florida Keys.

Other key information relative to the size and experience of Mauldin & Jenkins is as follows:

- **350,000** - approx. total hours of service provided annually to clients of the Firm
- **139,000** - approx. total hours of service provided annually to governmental clients
- **54%** - percentage of governmental practice as compared to Firm's attestation practice
- **30%** - percentage of governmental practice as compared to Firm's overall practice
- **650** - approx. total governmental entities served in past three (3) years
- **450** - total number of Firm personnel
- **154** - total clients served who obtain the GFOA/ASBO Certificates
- **47** - total clients with publicly issued debts in excess of \$75 million
- **68** - total number of Firm partners
- **22** - total number of full-time governmental partners & directors
- **16** - total number of full-time governmental managers
- **140** - total number of professionals with current governmental experience

A Century of Service



Mauldin & Jenkins' commitment to government began when our Firm was established in 1918. Since then, we have viewed service to governments as significant to the overall success of the Firm. Today, the governmental sector is an industry that has been specifically identified for our continued growth in professional services. Accordingly, all professionals, from entry-level accountants to partners (who select the governmental sector as their focus) are trained to understand the issues and meet the needs of state and local governmental entities.

As noted previously, **Mauldin & Jenkins employs 38 partners, directors and managers who dedicate 100% of their time serving government clients.** We also have numerous additional professionals with current experience in providing services to governmental entities, many of whom spend their time exclusively on government clients.

Mauldin & Jenkins' dedicated professionals can bring a comprehensive understanding of the issues that face government entities as well as "bench strength" at all levels, allowing us to respond swiftly and effectively to your evolving needs.

The goal of our government practice is to help governments improve their financial processes and strategies so that they can in turn achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele.

As noted in our transmittal letter, we currently serve over 650 governments in the Southeast. We know of no other regional firm that can match our governmental experience.

I was apprehensive when the decision was made to go with Mauldin & Jenkins thinking our city was too small for a larger firm. I couldn't be more pleased with their helpful attitude and professionalism. The audit process is now smooth and painless.

Pam Herring,
City of Rockmart,
Clerk/Finance Officer

Location of the Office from which the Work is to be Performed

The Atlanta office will act as the lead in providing services to the City with additional staff roles coming from our other offices as needed. The Atlanta office acts as the Firm's lead office on all governmental engagements across the Southeast. We have a working relationship between all our offices that we utilize quite often in serving the governmental sector, and it works quite well for all of our clients.

The individuals mentioned in this proposal, Mr. Adam Fraley, Ms. Meredith Lipson, and Mr. Josh Carroll, are known across the Southeast for their involvement with governmental entities. They have significant experience in governmental audit and accounting, and will play significant roles in providing ongoing services to the City.



The Atlanta office currently employs **70 professionals with current experience in providing services to governmental entities** and who will meet the continuing professional education requirements set forth in the U.S. General Accounting Office *Government Auditing Standards*. A further profile of the Atlanta office and the Firm's professional staff as a whole is as follows:

Professional Staff by Level	Atlanta	Firm-Wide
Partners	18	68
Directors/Managers	29	82
Senior Associates	21	105
Associates	33	195
Total	101	450

Quality Control Review

External Peer Review

In the mid 70s, the Private Companies Practice Section (PCPS) was founded by the American Institute of CPAs (AICPA) to establish a voluntary quality assurance program for CPA firms. There are requirements for membership in the section, which include mandatory continuing education for each member of the professional staff and a key element is a tri-annual independent review of a firm's quality control system in its practice of public accounting. Mauldin & Jenkins has been a member of the section from inception.



The peer review aspect has evolved from being voluntary to mandatory and Mauldin & Jenkins is in full compliance with the requirements of having a tri-annual review. In the peer reviewer's latest report dated November 12, 2020, our reviewing firm gave a rating of "pass" which is the highest form of assurance they can render on the system of quality control for our accounting and audit practice.

A copy of the report on our most recent external quality control review is provided on the next page. **The quality control review included a review of specific government engagements, including compliance audits under the Single Audit Act.** No letter of comment was received as a result of this review. We are quite proud to be one of the few Southeast based firms to have undergone this review and to have received such an excellent opinion from a large reputable national firm.



REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

November 12, 2020

To the Shareholders of Mauldin & Jenkins, LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, audits of employee benefit plans, audits performed under FDICIA, an audit of a broker-dealer and an examination of service organization's SOC 1 engagement.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.



Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Mauldin & Jenkins, LLC has received a peer review rating of *pass*.

PBMares, LLP

PBMares, LLP

We chose Mauldin & Jenkins and have continued with them, because of their deep understanding and accounting knowledge of our industry and they are an invaluable resource to us. The professionals on their team are easy to work with and pay close attention to our specific concerns. They provide exceptional expertise and service, responding to questions quickly and proficiently. Without question, our decision to use Mauldin & Jenkins for the past years was a sound business decision, delivering the expected results and then some.

David Smith, Henry County (GA), Chief Financial Officer



Desk Reviews or Field Reviews

Mauldin & Jenkins audits most of the largest school districts in the State of Georgia. Based on that fact, the State of Georgia's Department of Audits & Accounts (DoAA) periodically performs a review of a sample of our local school district audits. No report has ever been formally issued, and no matters or issues have ever been noted by this annual effort.

As part of the review process, the DoAA has asked to send teams of auditors to review our workpapers in their own effort to better approach financial and compliance audits from a risk based perspective.

With the exception of the above paragraph's thoughts, Mauldin & Jenkins has not had a federal or state desk review or field review of its audits during the past three years.

Regarding one of our past Federal desk reviews or field reviews, we would like to provide the following details of that review, as we believe its results further distinguish Mauldin & Jenkins from other firms.

In the six years that I've gone through internal and external audits this has been by far the best experience with auditors. Your personalities make a huge difference and we haven't regretted changing auditors.

Crystal Coleman,
Edgefield County (SC),
Former Finance Director

As part of the Federal Department of Education's random testing of the audits of local boards of education, a review was performed by the Federal Office of Inspector General (OIG) regarding a Single Audit engagement of a local board of education. We are quite pleased to note the examiner provided Mauldin & Jenkins a letter of high marks for the performance of the respective Single Audit and this comes at a time when Federal regulators are condemning the profession for poor performance of such Single Audits. **Unofficially and orally provided, the examiner noted this Single Audit engagement to be the best such engagement reviewed in his experience.**

We at Mauldin & Jenkins are quite proud of our Firm's governmental practice and appreciate the efforts of state and Federal inspectors and examiners, and their kind words of our doing things right and doing the right things in our attestation engagements.

No Disciplinary Actions

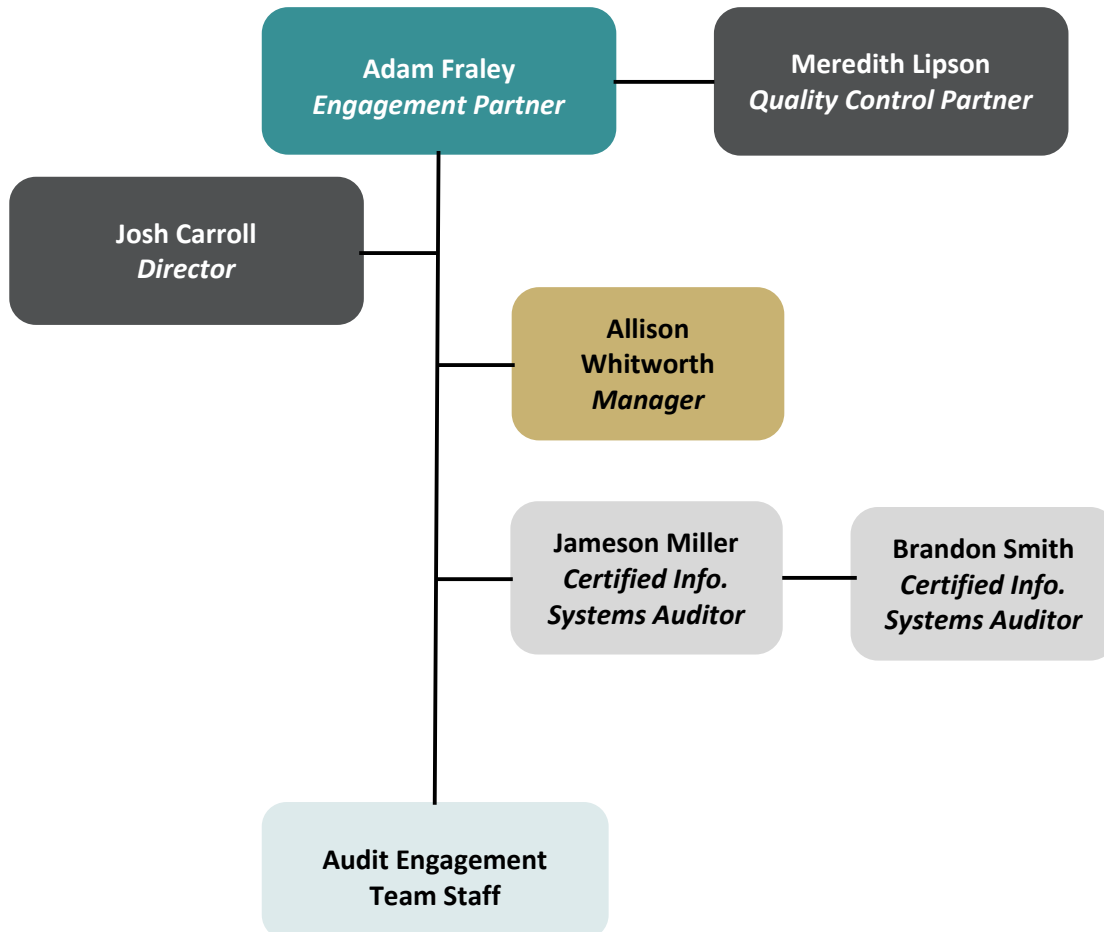
Mauldin & Jenkins has not had any disciplinary actions taken (nor are any pending) against the Firm during the past three years with any state or Federal regulatory bodies or professional organizations.



Partner, Supervisory and Staff Qualifications and Experience

Proposed Staffing and Qualifications

In order to provide the highest quality service in the most cost efficient manner, Mauldin & Jenkins has formed a client service team which will function as a cohesive unit, and would represent a superb assortment of talent and experience for the audit of the City. The unit would be assembled as:



The above team dedicated to audit the City will include (at a minimum): two partners, one full-time manager, and at least two staff professionals. The manager (Allison Whitworth) and the staff professionals will be substantially on-site full time throughout the conduct of their role in the audit. Other governmental audit professionals will be available to assist throughout the fieldwork and the preparation of the financial reports. The audit partner in-charge of fieldwork will correspond with City management on financial reporting, audit, and related issues on an ongoing basis, and this individual will also be dedicated to serve the City throughout fieldwork, reporting and conclusion in all respective fiscal years. Mauldin & Jenkins has the depth of resources which allows us to provide you with significant resources of knowledgeable professionals to meet your deadlines.



Adam Fraley, CPA
Lead Partner & Ultimate Partner Responsible

Adam Fraley is a partner and a certified public accountant with Mauldin & Jenkins, LLC specializing in serving local and state governmental entities. He is the partner in charge for the Firm-wide governmental practice division of Mauldin & Jenkins and serves governmental clients throughout the Southeast. He is also the partner in charge of the Atlanta offices. Adam is a member of the Firm's Executive Committee, which governs the actions and direction of the Firm.

Adam currently serves on the firm's Advisory Committee as well as the firm's Assurance Committee, which leads the establishment of audit policies of the firm and answering technical questions for the firm's governmental partner group as well as other partners. He is also the Firm's Designated Audit Quality Partner (DAQP) for the AICPA's Government Audit Quality Center. He has served as Chairman on the Firm's Leadership and Career Development Committee, helping provide policy and procedural recommendations to establish and monitor a leadership, educational, and mentoring programs for the development of the Firm's human resources.

Years of Professional Experience and Years with Firm

Adam has over twenty five (25) years of experience with the Firm serving a wide range of government clients.

Adam serves both large and small governmental units, and is involved in serving over eighty (80) such governmental entities. Adam obtained his CPA certificate in 1999. The following is a summary of governmental clients served by Adam in the capacity of engagement partner in-charge or quality assurance review partner. Adam has also served as partner in-charge for all of Georgia's newly incorporated cities. These clients are also listed below.

List of Governmental Clients Served in the Last Three (3) Years

<u>Counties:</u>	Alpharetta	Johns Creek
Forsyth County	Baldwin	Kennesaw
Gates County, NC	Ball Ground	Lilburn
Gwinnett County	Bristol, TN	Milton
Halifax County, NC	Brookhaven	Monroe
Lumpkin County	Cartersville	Peachtree Corners
Madison County, NC	Cedartown	Powder Springs
Morgan County	Chattahoochee Hills	Rockmart
Orange County, NC	Decatur	Roswell
Paulding County	Doraville	Sandy Springs
Walton County	Douglasville	Social Circle
Washington County, NC	Duluth	South Fulton
	Dunwoody	Stonecrest
<u>Cities:</u>	Holly Springs	Toccoa



Tucker
Villa Rica
New Bern, NC
Black Mountain, NC
Garner, NC
Selma, NC

Boards of Education:

Bartow County Board
of Education
Buford Board of
Education
Carroll County Board of
Education
Carrollton Board of
Education
Cartersville Board of
Education
Cobb County Board of
Education
Douglas County Board
of Education

Fannin County Board of
Education
Floyd County Board of
Education
Forsyth County Board of
Education
Gainesville Board of Education
Gwinnett County Board of
Education
Habersham County Board of
Education
Murray County Board of
Education
Union County Board of
Education

Other Governmental Units:

Austell Natural Gas System
Bristol Public Library
Chatsworth Water Works
Commission
Chattahoochee River 911
Authority

Cobb County-Marietta Water Authority
Forsyth County Public Library
Halifax Tourism Development Authority
Halifax-Northampton Regional Airport
Lumpkin County Water & Sewer Authority
Madison County Tourism Development Auth
North Fulton Regional Radio Authority
Paulding County Airport Auth
Paulding County Industrial Bldg Auth
Polk County Water Authority
Walton County Water & Sewer Authority

State & Local Chartered Schools:

Atlanta Heights Charter Academy
Cherokee Charter Academy
Coweta Charter Academy
Gwinnett County BOE Charter Schools
Gwinnett Online Campus
International Charter School of Atlanta
Pataula Charter Academy
Scintilla Charter Academy

Degree/Certifications and Audit Training

Adam is a licensed certified public accountant in the States of Georgia and Florida. He graduated from Georgia College & State University with a Bachelor of Business Administration in Accounting. He has been a featured speaker at various GGFOA Conferences and other GGFOA workshops, free quarterly CPE provided to our clients, and several internal and external conferences.

Practice mobility for CPAs is the general ability of a licensee in good standing from a substantially equivalent state to gain practice privilege outside of their home state without getting an additional license in the state where they will be serving a client or an employer. Under the mobility concept, Miller can practice being a certified public accountant in any state in the United States of America.

Adam coordinates the annual Mauldin & Jenkins Governmental Industry Training Conference each year, which provides advanced training to experienced governmental auditors and consultants of the Firm. In his role as Chairman of the Firm's Leadership & Career Development Committee (LCDC), he also participates in providing annual instruction at the Mauldin & Jenkins LEAP conference, which introduces younger people to the various practice areas of the firm, including the governmental practice.

Adam has obtained and instructed a significant amount of continuing professional education over the last two years, **all of which meets the requirements of Government Auditing Standards**, including:

- 2022 M&J Annual Governmental Conference – Organizer & Instructor
- 2022 GGFOA Annual Conference – Instructor & Participant
- 2022 Advisory Conference – Instructor & Participant
- 2022 Annual Governmental GAAP Update – Participant



- 2022 GSCPA Governmental Accounting and Auditing Conference - Participant
- 2022 Octane Governmental Conference - Instructor
- 2022 Coronavirus State & Local Fiscal Recovery Fund – Final Rule Webinar - Participant
- 2022 Government Audit Quality Center Annual Update - Participant
- 2022 Quarterly Client Governmental Trainings – Organizer & Participant
- 2021 Compliance Supplement Addendum Webinar – Participant
- 2021 Achieving Excellence in Financial Reporting – Ask the Auditor – Instructor
- 2021 M&J Annual Governmental Conference – Organizer & Instructor
- 2021 Georgia Fiscal Management Conference - Participant
- 2021 GGFOA Annual Conference – Instructor & Participant
- 2021 AICPA Understanding Independence Implications of New SALG Affiliates Ethics Interpretation - Participant
- 2021 Octane Governmental Conference - Instructor
- 2021 Government Audit Quality Center Annual Update - Participant
- 2021 Quarterly Client Governmental Trainings – Organizer & Participant
- 2021 SAS 134 and Related Standards – Participant
- 2021 GSCPA Governmental Accounting and Auditing Conference - Participant

Professional and Civic Activities

Adam is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants, Georgia Society of Certified Public Accountants, the Government Finance Officers Association, the Georgia Government Finance Officers Association, the Cobb County Chamber's Government Affairs Committee, and the Association of Government Accountants (AGA), which he has served as the Director of the AGA's Audit Committee.



Adam Fraley



Josh Carroll, CPA,
Director

Josh Carroll is a Director with Mauldin & Jenkins and is a certified public accountant as well as a chartered global management accountant.

Josh's experience covers a variety of clients in federal, state, and local governments in Georgia.

Josh spends 100% of his time serving clients in this industry working primarily with cities, counties, State agencies and school districts.

Years of Professional Experience and Years with Firm

Josh has sixteen (16) years of experience in public accounting with Mauldin & Jenkins serving a wide variety of clients in the public services industry.

List of Governmental Clients Served in the Last Three (3) Years

Counties:

Athens-Clarke County
Barrow County
Cherokee County
DeKalb County
Gwinnett County
Morgan County
Jackson County
Walton County

Fairburn
Forest Park
Hapeville
Johns Creek
LaGrange
Lawrenceville
Lilburn
Monroe
Oxford
Social Circle
Suwanee
Toccoa
West Point

State of Georgia:

Georgia Environmental Finance
Authority (GEFA)
Georgia Environmental Loan
Acquisition Corporation
(GELAC)

Boards of Education:

Buford Board of Education
Bristol (Tennessee) City Schools
Gwinnett County Public Schools
Walton County Board of
Education
Carrollton Board of Education
International Community School
School for Arts Infused Learning
Southwest Ga. Stem Charter
School

Other Governmental Units:

Gwinnett County Public Library
System
Gwinnett Convention and Visitors
Bureau
Gwinnett Center Operations
(Infinite Energy Arena)
Middle Chattahoochee Regional
W&S Authority
Private Colleges & University
Authority

Cities

Atlanta
Brookhaven
Bristol, TN
Canton
Chamblee
Clarkston
College Park
Decatur
Doraville
Duluth
Dunwoody

**Degree/Certifications and Audit Training**

Josh is a graduate from Georgia College & State University with both a Bachelor of Business Administration in Accounting and a Masters of Accountancy. Josh has been licensed as a CPA in the State of Georgia since 2010.

Josh has obtained and instructed a significant amount of continuing professional education over the last three (3) years including:

- 2023 GASB Update- Participant
- 2022 Advanced Topics in Single Audits- Participant
- 2022 Georgia Society of CPAs Governmental and Auditing Conference- Participant
- 2022 Internet Crime and Cybersecurity Update- Participant
- 2022 What Federal Agencies are Finding in Single Audit Reviews- Participant
- 2022 Preparing for the Year End Close and the Annual Audit – Participant
- 2022 Mauldin & Jenkins Governmental Conference- Participant
- 2022 GASB Update- Participant
- 2022 Coronavirus State & Local Fiscal Recovery Fund- Participant
- 2021 CARES Act Funds- Participant
- 2021 Mauldin & Jenkins M&J Governmental Conference- Participant
- 2021 Lets Talk Grants- Participant
- 2021 IT Cybersecurity & Effectiveness in Governments- Participant
- 2021 Understanding Independence Implications- Participant

Professional and Civic Activities

Josh is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants and the Georgia Society of Certified Public Accountants.



Josh Carroll

Meredith Lipson, CPA
Quality Control Partner

Meredith Lipson is a member (i.e., partner) and a certified public accountant with Mauldin & Jenkins. Her experience covers a variety of clients in state and local governments and non-profit organizations. Meredith is registered and licensed to practice in the State of Georgia and the State of Florida. Meredith is a partner who works exclusively in the Firm's governmental practice sector.



Years of Professional Experience

Meredith has twenty-nine (29) years of experience with the Firm. She has served on the Firm's Partner Advisory Board and currently serves on the Firm's Leadership and Career Development Committee. Meredith previously served as the Community Service Project Coordinator for the Firm's Macon office. Meredith serves both large and small governmental units, and is involved in serving over sixty (60) such governmental entities. Meredith obtained her CPA certificate in 1993.

List of Governmental Clients Served in the Past Three Years

The following is a summary of governmental clients served by Meredith in the capacity of engagement partner in-charge or concurring review partner.

Counties:

Athens-Clarke County
Augusta-Richmond County
Clayton County
Colquitt County
Columbus-Muscogee County
Crisp County
Dougherty County
Gwinnett County
Henry County
Jones County
Lincoln County
Macon County
Macon-Bibb County
McIntosh County
Mitchell County
Monroe County
Peach County
Rockdale County
Spalding County
Stephens County

Taylor County
Toombs County
Edgefield County, SC
Oconee County, SC

Cities:

Albany
Americus
Charleston, SC
College Park
Conyers
Cordele
Covington
Fayetteville
Forest Park
Griffin
Haynes City, FL
Longboat Key, FL
Macon
Milledgeville
Morrow

Naples, FL
Northport, FL
Pensacola, FL
Perry
Riverdale
Suwanee
Peachtree City
Stockbridge
Tifton
Tuscaloosa, AL
Tybee Island
Union City
Fort Myers Beach, FL

Boards of Education:

Bibb County Board of Education
Clayton County Board of Education
Camden County Board of Education
Fayette County Board of Education
Glynn County Board of Education
Henry County Board of Education



Marion County Board of Education
Putnam County Board of Education
Thomas County Board of Education
Ware County Board of Education

Other Governmental Units:

Albany Dougherty Inner City Authority
Bartram Trail Regional Library
Central Midlands Regional Transit Authority
Central Savannah River Area Regional Comm.
Chatsworth Water Works Commission
Chehaw Park Authority
East Point Retirement Plan

NorthPort Firefighters Pension
NorthPort Police Pension
NorthPort General Employee's Pension
Clayton County Housing Auth.
Clayton County Pension
Clayton County Water Auth.
Crisp County Power Comm. Development Authority of Jeffersonville & Twiggs Co.
Northeast Georgia Regional Comm.
Eatonton Putnam Water & Sewer Authority

State of Georgia entities:

Georgia Department of Community Health
Ga. Higher Education Assist. Corporation
Georgia Student Finance Authority
Georgia Ports Authority
Stone Mountain Memorial Association
Georgia Ports Authority DC, DB & OPEB Plans
Gwinnett Convention & Visitors Bureau
Gwinnett County Development Authority
Gwinnett County Public Library
Gwinnett County Recreation Authority
Heart of GA Altamaha Regional Commission
Henry County Water & Sewerage Authority
Housing Authority of Clayton County
Macon Bibb County Land Bank Authority
Macon Bibb County Transit Authority
MARTA/ATU Local 732 Employees Retirement Plan
Milledgeville Baldwin Co. Development Auth.
Newton County Water & Sewerage Authority
Toccoa-Stephens County Public Library
Upper Oconee Basin Water Authority

Degree/Certifications and Audit Training

Meredith graduated from the University of Georgia with a Bachelor of Business Administration in Accounting. She has been a featured speaker at various GGFOA Conferences and other GGFOA workshops, free quarterly CPE provided to our clients, and several internal conferences.

Meredith has obtained and instructed a significant amount of continuing professional education over the last two years, **all of which meets the requirements of Government Auditing Standards**, including:

- 2022 M&J Annual Governmental Conference _ Virtual – Participant
- 2022 Octane Governmental Accounting Conference – Instructor & Participant
- 2022 M&J CSLFRF Update – Participant
- 2021 M&J Achieving Excellence in Financial Reporting – Ask the Auditor – Participant and Panelist
- 2021 Highlights of the 2020 Compliance Supplement, Webinar - Participant
- 2020 Georgia Government Finance Officers Association Annual Conference Annual Conference, Virtual – Instructor and Participant
- 2020 GSCPA Governmental Accounting & Auditing Conference, Webinar - Participant
- 2020 M&J GASB Hot Topics, P-Card Pitfalls and Human Capital, Webinar - Participant
- 2020 GGFOA Uniform Chart of Accounts and CARES Funding Update, Webinar - Participant
- 2020 OCTANE Governmental Accounting Conference – Instructor
- 2020 GFOA Implementing the CARES Act Funding for State and Local Governments, Webinar - Participant
- 2020 GSCPA Paycheck Protection Program – SBA Loan Update, Webinar - Participant



Meredith Lipson



Allison Whitworth, CPA
Manager

Allison is a manager with Mauldin & Jenkins. Her experience with the firm covers a variety of state and local governmental organizations.

Allison spends 100% of her time serving state and local governments all of which utilize the new reporting model.

Allison works with local governments in Georgia and North Carolina.



Years of Professional Experience and Years with the Firm

Allison has seven (7) years of experience in public accounting, all with Mauldin & Jenkins, serving a wide range of clients in the public services industry.

List of Audits Performed for Governments in the Last Two Years

Counties:

Dekalb County
Jackson County
Lumpkin County
Paulding County
Stephens County
Athens-Clarke County

Johns Creek, GA
Monroe, GA
Sandy Springs, GA
Social Circle, GA
South Fulton
Selma, NC
Tucker, GA

Cobb County Board of Education
Decatur City Schools
Scintilla Charter Academy
Southwest Georgia STEM Charter School
Troup County Board of Education
Walton County Board of Education

Cities:

Asheville, NC
Cedartown, GA
Chattahoochee Hills, GA
Douglasville
Dunwoody, GA
Garner, NC

School Systems:

Bartow County Board of
Education
Brookhaven Innovation
Academy
Buford City Schools
Cartersville Board of Education

Other Governmental Entities:

Chattahoochee River 911 Authority
Lumpkin County Water & Sewerage
Authority
Evermore Community Impr. District
Troup County College & Career Academy,
Inc.
North Fulton Regional Radio System

Degree/Certifications and Audit Training

Allison graduated from University of Georgia with a B.B.A. in Economics and Valdosta State University with a Masters of Accountancy and she is a Certified Public Accountant. In addition, Allison has obtained a significant amount of continuing professional education over the last two years, **all of which meets the requirements of Government Auditing Standards** serving as both an instructor and participant in several seminars and courses including:

- 2022 Coronavirus State & Local Fiscal Recovery Funds
- 2022 GASB 87 Implementation
- 2021 Various CPE through Surgent CPE, specifically covering future GASB implementations and governmental accounting.
- 2021 Mauldin & Jenkins Annual Governmental Conference – Atlanta, GA
- 2021 Audit Water University Level 5 – Atlanta, GA

**Professional and Civic Activities**

Allison is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants and the Georgia Society of Certified Public Accountants.

Other Resources For Non-Audit Services (Advisory Services, Information Technology Services & Fraud Examinations)

David Roberts
Partner, Governmental Advisory Services

David Roberts has more than 22 years of experience as a consultant and trusted advisor providing operational/organizational assessments and similar transformational projects for federal, state, and local governments across the country. David's experience includes leading numerous enterprise-wide/departmental/functional assessments and transformations over his career measuring the efficiency and effectiveness of organizational structures and culture, performance management, technology systems and strategies, staffing models, service delivery models, and customer satisfaction. David helps his clients turn visions and goals into reality. He has helped multiple clients win national government industry awards for innovation, transformation, and cost savings.



David leads our Government Advisory practice, where he focuses on helping governments and individual agencies fulfill and exceed their financial, operational, and regulatory obligations to the public.

David has completed hundreds of projects over his career. Below are representative sample management consulting projects demonstrating David's depth and breadth completed within the past 12 months:

Operational and Performance Assessment – Walton County, Georgia

David led a multi-department Operational and Performance Assessment for Walton County. The scope included assessing organizational structure, operational efficiency, staffing levels and resource utilization, comparison to leading practices, and observations and recommendations to assist the County in achieving the desired future state. The final report included numerous observations with associated recommendations and a detailed Roadmap/Implementation Plan.

Outsourcing Feasibility Study – City of Rocky Mount, North Carolina

David led a feasibility study for the City of Rocky Mount to assess its current service delivery model for providing parks maintenance and landscaping services. City operations used of a hybrid model of both internal resources and third-party contractors to provide parks maintenance and landscaping. The project evaluated the pros and cons (both financial and non-financial) of 1) maintaining the hybrid model, 2) performing all services in-house, and 3) performing all services externally.

**Finance Functional Assessment – Richland County Library, South Carolina**

David led a functional assessment of the Library's finance department. The project consisted of understanding the current state – current service provision, performance, workflow, business processes, internal controls, organizational structure, reporting, and communications. The current state was compared to leading practices and gaps were identified. An implementation roadmap was created that aligned recommendations to leaderships' vision to help the organization achieve its desired future state.

Technology Utilization Assessment – Mt. Pleasant Waterworks (South Carolina)

David led an objective evaluation of the organization's system usage and governance related to the existing financial system (Microsoft Dynamics) and the existing workorder management system (Maximo). The organization wanted to maximize the efficiency and effectiveness of both systems while maintaining internal controls and system of record. The project consisted of numerous interviews, data review, system mapping, and a collaborative workshop among stakeholders to define a future state.

Grant Compliance Audit – Decide DeKalb (Georgia)

David led a Grant Compliance Assessment of various development projects for Decide DeKalb. The project reviewed the established grant and contractual criteria to be maintained by developers and compared with tenant information related to low income occupants. The project identified areas of compliance, non-compliance, and recommendations for remediation.

Forensic Audit – Confidential City

David led a forensic investigation into questionable cash management activity for a City Parks and Recreation department. The project reviewed bank account activity, cancelled checks, cash withdrawals, and purchased item documentation as well as conducted interviews with account cardholders to determine the collection, handling, and use of several hundred thousand dollars collected in fees, sponsorships, and contributions made to the City. Numerous observations and corresponding recommendations were developed to enhance internal controls, written policies, and procedures to correct conflicts of interest, mishandling of funds, and misappropriation of funds.

From management consulting and identifying new opportunities, to increasing stakeholder satisfaction and implementing transformational strategies, David and our government advisory team deliver insights and techniques that help government clients leverage public resources efficiently while achieving overarching goals. Our Government Advisory Practice brings to market a team that has direct experience as government employees, change agents, and transformation consultants to help tackle the industry's toughest issues.



David Roberts



Jameson Miller, CPA, CISA, CISSP, CCSFP, CHQP
Partner in Charge, Technology Services Office,
Cybersecurity Advisory Services

Jameson Miller is a partner and has been with Mauldin & Jenkins since graduation from the University of Tennessee at Chattanooga.

For over 15 years, Jameson has provided information technology consulting and attest services to public and private entities throughout the Southeast. Jameson's experience includes audits of general controls, application controls, and cybersecurity risk management programs.

Jameson has extensive experience with Sarbanes Oxley, SSAE18 System and Organization Controls (SOC) Audits, National Automated Clearinghouse Association (NACHA) Operating Rules and Guidelines, and Gramm-Leach-Bliley Act (GLBA) compliance programs. His technical expertise includes performing vulnerability assessments and penetration testing of information systems using both technical and social engineering techniques. Further, Jameson:

- Maintains current and relevant information technology and financial accounting continuing professional education credits (CPE);
- Holds the American Institute of Certified Public Accountants' (AICPA) "Cybersecurity Advisory Services" and "Blockchain for Accounting and Finance" Certificates;
- Served as a Cybersecurity panelist and speaker at the 2020 Octane Conference and GGFOA's 2019 Annual Conference;
- Presented a firm sponsored 8 hours session entitled, "All Things IT – Are You Protected?"; and,
- Has spoken at other various conferences on topics, including:
 - Managing Cybersecurity Risk Through an Effective Vendor Management Program;
 - Technologies Transforming Accounting; and,
 - Data Analytics: Balancing the Good and the Ugly



Jameson is a member of the AICPA, the Tennessee Society of Certified Public Accountants, ISACA, and ISC2. Jameson is a licensed Certified Public Accountant with the State of Tennessee, a Certified Information Systems Auditor (CISA) through ISACA, a Certified Information Systems Security Professional

(CISSP) through ISC2, a Certified Cybersecurity Framework Practitioner (CCSFP) and Certified HITRUST Quality Professional (CHQP) through the HITRUST Alliance.

Considering the fact that Jameson only provides non-services to governmental entities, and he does not (and will accounting services under the guidance of the Yellow Book such continuing education is required or provided under services.



Jameson Miller

traditional consulting-type not) provide audit and educational standards, no this proposal to provide

Brandon R. Smith, CPA, CCSFP, CHQP
Partner, Advisory Services
Information Technology and Cybersecurity

Brandon Smith joined Mauldin & Jenkins in 2008 after studying Accounting and Information Systems at Georgia Southern University. He works with organizations throughout the Southeast to help deliver a blend of capacity building and advisory services.



His experience includes evaluating cybersecurity, internal control, and risk management policies and practices. He helps organizations review posture and identify prioritized, flexible, repeatable, performance-based, and cost-effective approaches to improve measures and controls.

Expertise includes NIST Cybersecurity Framework, HITRIST Common Security Framework, System and Organization Controls (SOC) Reporting, COSO Internal Control-Integrated Framework, and Uniform Guidance. Services range from reviewing existing policies and practices and providing targeted recommendations in line with proven frameworks, to helping facilitate technical assessments.

Brandon serves on a national Alliance Innovation Committee that represents more than 80 firms nationally, he serves on the AICPA's Stakeholder Advisory Group for its Dynamic Audit Solution currently in development, and he is the chair of M&J's NExT Committee for Innovation. Brandon is enthusiastic about transformative technologies and the impact they have on our clients and our profession, including Data Analytics, Machine Learning, Artificial Intelligence, Robotic Process Automation, and Blockchain. Additional services provided by Brandon and his team include:

- Internal Controls Assessments
- IT/Cybersecurity Framework Assessments
- GLBA Compliance – Information Security
- Vulnerability Assessments
- Internal & External Penetration Testing
- Social Engineering Campaigns
- Cybersecurity Awareness Training



Brandon Smith



Brandon is a regular speaker for the Georgia Society of CPAs and he serves as a volunteer faculty member for Nonprofit University's certificate programs. He is a member of ISACA, AICPA, GSCPA, Georgia Planned Giving Council, Georgia Center for Nonprofits, Technology Association of Georgia, and HITRUST.

Other Staff Auditors & Accountants

Prior experience with government audits is as important for the staff as it is for management. Experience in governmental accounting and auditing minimizes the amount of time the staff will require to fully understand the complexities of the operations and financial accounting and reporting systems. Prior experience also enables the staff to recognize problems early in the engagement. This, in turn, allows the desired early consideration and resolution of problems. All staff assigned to the City's engagement will have prior experience serving government clients and/or will have substantial government audit training. All staff assigned to the City will be on-site throughout the entire engagement.

We would like to stress the fact that the majority of our governmental staff work on state and local governments 100% of their time. This reduces the "learning curve" on most all audits by reducing the amount of "on-site training" that occurs at most national accounting firms. This is very evident in our proposed hours, which are typically much less than that of other firms. Our staff knows what is required and how to get the work done efficiently and effectively. Our staff members understand the laws and regulations specifically pertinent to governmental entities. We also normally have more high-level hours of service by our partners and managers (in the conduct of fieldwork) than other firms, thereby reducing redundancy and other audit engagement inequities. We bring our experience to the field where timely decisions can be made.

Partner & Staff Continuity

We are committed to providing continuity of our engagement team members. We recognize that this is also an important factor for the City as it limits the amount of retraining that needs to be performed each year. **Our staff retention rates of approximately 85%** are considered to be among the best in the profession (and much better than national firms). We are able to not only provide consistency with the partners and managers on our engagement teams, but seniors and staff as well.

Retention > 85%

This indicates that we retain 87% of our staff for a minimum of five years.

It is also our goal to minimize disruptions to your management personnel by staffing the engagement so as to provide continuity, both during and between audits. It is the Firm's policy not to rotate key audit staff, consultants or specialists off a multi-year contracted audit engagement. Consequently, it is not anticipated that any key audit personnel will be rotated away from this annual audit. In any business, however, turnover is inevitable. When this happens, we will provide resumes of suggested



replacements and any changes in key personnel would always be discussed timely with officials to their satisfaction.

Continuing Education of Partners and Staff

All members (i.e., partners) and staff of Mauldin & Jenkins receive substantial continuing education in audit and accounting – typically over 100 hours of such study per year. As soon as a staff person becomes a key ingredient to any type of niche service such as governmental audit, accounting and consulting, specific continuing education is sought. A good example includes sending our staff with over one year of governmental audit experience to various GFOA and AICPA training for audit, accounting and financial reporting courses.

All partners and staff serving in the governmental sector join together in July each year for the M&J Annual Governmental Conference in which three days' worth of audit, accounting and financial reporting training is provided. Mauldin & Jenkins also provides week long audit efficiency training via Audit Watch every June to all staff persons with less than five years of experience. Further, every July staff persons from various levels of experience are provided with four days of training relative to the conduct of Single Audits and the preparation of Annual Comprehensive Financial Reports.

All staff associated with the annual audit of the City will exceed all the continuing professional education requirements contained in the Yellow Book throughout the term of the agreement.

Diversity and Inclusion

At Mauldin & Jenkins, we believe the word inclusive should apply to everything we do. We strive to maintain a workplace where everyone's differences are celebrated and valued. We recognize that our ability to maintain a sustainable business model will depend largely on attracting, retaining and promoting individuals that share our common vision of success but do so with a multitude of different backgrounds, views and life experiences. We embrace this diversity and recognize it is critical to current and future generations that will operate our Firm and support our Profession. By specifically placing an emphasis on these initiatives, the Firm will intentionally work towards a workplace with a broader inclusion of talent that celebrates equal access and equal opportunities, thereby strengthening the impact on the communities we serve.

M&J's commitment to diversity and inclusion created a need and interest for a Committee that organizes and promotes various activities and themes around maintaining a safe, professional, and inclusive atmosphere for everyone in the firm. Our commitment primarily focuses on how staff and management can continue to provide equal opportunities and experiences to everyone inside and outside of our firm. The committee also uses the opportunity to help mentor our employees, as well as youth within the communities we serve. This allows everyone to evolve into exceptional professionals. Not only do participants attend diversity and inclusion related events on a local level, they also are able to apply for opportunities to participate and engage on a national level as well. The Firm is also committed to providing opportunities to the next generation of accounting professionals. Annually, M&J provides scholarships to eligible accounting students that have a strong desire to work in one of our current markets. Additionally, the Firm has doubled its contribution and

impact by providing additional scholarships specifically targeted to first-generation and minority student populations.

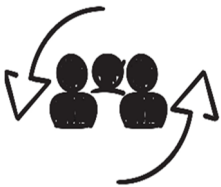
Affirmative Action

Mauldin & Jenkins is committed to the hiring of men and women and minorities representing any and all races, ethnic origins, religious affiliations, codes and creeds. Mauldin & Jenkins policy is to prohibit discrimination in all elements of its operations. We are proud of our reputation as an equal employment opportunity business. We have partners, as well as staff, in our Firm representing a wide variety and background.

Similar Engagements with Other Governmental Entities

Client Transitions

Mauldin & Jenkins has experienced over 600 governmental client transitions in the past 25 years.



We recognize changing audit organizations creates an opportunity as well as a challenge to governmental units. Our method effectively minimizes the impact of transition, and our goal is to make such a change painless and a positive experience.

We accomplish successful transitions by taking the following ten steps:

- **Experience.** Our experience enables us to focus on the areas of your organization that possess the greatest risk. Each and every person assigned to the engagement will bring extensive governmental experience relative to their time with the firm. Essentially, our youngest staff persons oftentimes have more current governmental experience than higher level people in other firms.
- **Communication.** Our emphasis on planning and communication allows for an efficient and effective audit process in which everyone involved knows their roles and expectations. Further, we like to communicate with our clients, and want to hear their concerns, questions and thoughts as they develop, and address such matters at that time. This helps avoid surprises to all respective parties.
- **Learning Before Testing.** We do not take a cookie-cutter approach to our audits. Initially, we spend time visiting, inquiring, listening and learning before we ever begin the first audit tests.
- **Tailoring Our Approach.** Once we obtain an understanding of the intricacies of a client's operations, we tailor our audit approach to minimize unnecessary time and effort in the audit process, and avoid disruptions to client personnel.
- **Not Recreating the Wheel.** We also consider client's processes and reports generated on a regular basis for possible use in our audit process to minimize the need for client's to spend

The Commissioners of Mount Pleasant Waterworks would like to express their sincere thanks and appreciation for the excellent audit of our financials, especially being a first time audit..... We are looking forward to next year's audit.

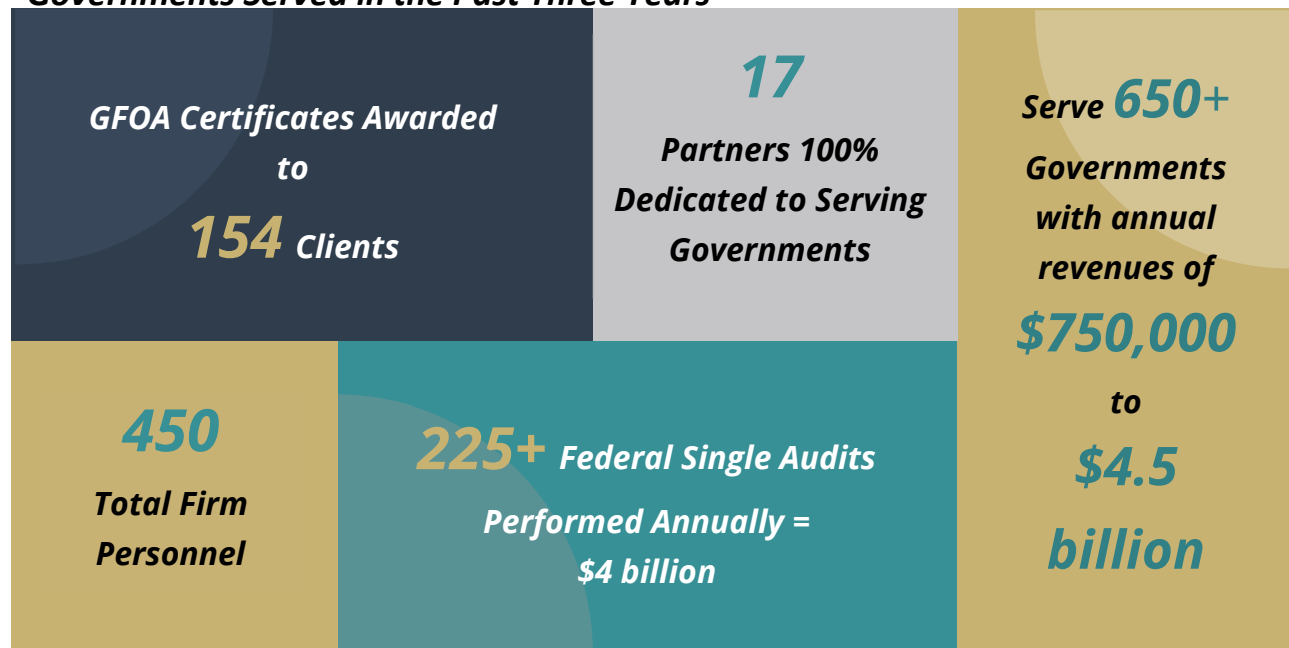
Clay Duffie, Mount Pleasant (SC) Waterworks, General Manager



additional time and effort simply creating auditor requested schedules. Further, we can share templates used by other clients and ourselves that may reduce time in generating audit schedules.

- **Flexible.** We understand the demands client personnel have on a daily basis. We have the resources available to accommodate any special requests or timing relative to the conduct of the annual audit, and still meet required specified deadlines. We understand plans can change, and we are open to making any change in scheduling requested by our clients.
- **Decisions Made in the Field.** Issues, as they arise, are dealt with immediately and not accumulated until the end of the audit. This is accomplished by having seasoned governmental partners and managers in the field during the course of the engagement.
- **Reviews in the Field.** Our goal is to conduct and review audits in the field. We find that to be the most effective and efficient approach to client service. Because our partners and managers are directly involved in the engagement during fieldwork, we can proactively identify significant issues immediately and resolve them with management so the engagement is essentially complete when fieldwork ends.
- **Year-long Support.** We encourage your staff to take advantage of our accessible staff throughout the year for questions that may arise. Our people, working with you and your staff, can provide proactive advice on new accounting or GAAP pronouncements and their potential impact; help with immediate problems including answers to questions; and share insights and best practices to assist you in planning for your future success.
- **Working Toward a Common Goal.** Considering all of the above thoughts, our ultimate goal and objective is to provide excellent client service with the least amount of disruption to our clients. We tailor our approach to provide for everyone to work smarter so our clients do not have to work harder.

Governments Served in the Past Three Years



**Cities.** Cities we have served within the past three years:**Georgia**

1) Albany	43) Jeffersonville
2) Alpharetta	44) Johns Creek
3) Americus	45) Kennesaw
4) Ashburn	46) Kingsland
5) Atlanta	47) LaGrange
6) Austell	48) Lawrenceville
7) Bainbridge	49) Leesburg
8) Baldwin	50) Lilburn
9) Ball Ground	51) Lone Oak
10) Barnesville	52) Lyons
11) Bloomingdale	53) Milledgeville
12) Brookhaven	54) Milner
13) Brunswick	55) Milton
14) Byron	56) Monroe
15) Cartersville	57) Morrow
16) Cedartown	58) Nashville
17) Centerville	59) Oxford
18) Chamblee	60) Peachtree City
19) Chattahoochee Hills	61) Peachtree Corners
20) Clarkston	62) Pearson
21) College Park	63) Perry
22) Conyers	64) Pooler
23) Cordele	65) Powder Springs
24) Covington	66) Port Wentworth
25) Dalton	67) Richmond Hill
26) Decatur	68) Riverdale
27) Doraville	69) Rockmart
28) Douglasville	70) Rome
29) Duluth	71) Roswell
30) Dunwoody	72) Sandy Springs
31) Fairburn	73) Savannah
32) Fayetteville	74) Sharpsburg
33) Flovilla	75) Social Circle
34) Forest Park	76) South Fulton
35) Forsyth	77) St. Marys
36) Garden City	78) Stockbridge
37) Grovetown	79) Stonecrest
38) Griffin	80) Suwanee
39) Hapeville	81) Temple
40) Hinesville	82) Thomasville
41) Holly Springs	83) Thunderbolt
42) Jefferson	84) Tifton
	85) Toccoa

86) Tucker

87) Turin
88) Tybee Island
89) Union City
90) Valdosta
91) Villa Rica
92) Waycross
93) West Point

Alabama / Mississippi

94) Athens, AL
95) Huntsville, AL
96) Tuscaloosa, AL
97) Gulfport, MS
98) Meridian, MS

Florida

99) Apopka
100) Callaway
101) Clewiston
102) Crystal River
103) Fernandina Beach
104) Ft. Myers Beach
105) Haines City
106) Hallandale Beach
107) Indiantown
108) Islamorada
109) Jupiter Inlet Colony
110) LaBelle
111) Lake Placid
112) Longboat Key
113) Marco Island
114) Naples
115) New Port Richey
116) North Port
117) Pensacola
118) Pinecrest
119) Plant City
120) Tarpon Springs
121) Tequesta
122) Wildwood

North Carolina

123) Asheville
124) Black Mountain
125) Garner
126) Hendersonville
127) Jacksonville
128) Rocky Mount
129) Selma
130) Zebulon

South Carolina

131) Aiken
132) Beaufort
133) Cayce
134) Chapin
135) Charleston
136) Clemson
137) Clover
138) Hanahan
139) Hardeeville
140) Hemingway
141) Hilton Head Island
142) Hollywood
143) Georgetown
144) Goose Creek
145) Johnsonville
146) Kiawah Island
147) Mount Pleasant
148) North Augusta
149) North Charleston
150) Orangeburg
151) Pamplico
152) Rock Hill
153) Seabrook Island
154) Summerville

Tennessee

155) Bristol
156) Clarksville
157) Jamestown
158) Jackson
159) Spring Hill

Counties. Counties we have audited or are in the process of serving within the past three years:**Georgia**

1) Athens-Clarke	10) Colquitt	20) Henry	30) Macon
2) Augusta-Richmond	11) Columbus-Muscogee	21) Jackson	31) Macon-Bibb
3) Bacon	12) Crisp	22) Jeff Davis	32) McIntosh
4) Barrow	13) DeKalb	23) Jenkins	33) Meriwether
5) Bryan	14) Dougherty	24) Jones	34) Mitchell
6) Butts	15) Douglas	25) Lamar	35) Monroe
7) Charlton	16) Emanuel	26) Lee	36) Morgan
8) Chatham	17) Floyd	27) Liberty	37) Newton
9) Clayton	18) Forsyth	28) Long	38) Paulding
	19) Gwinnett	29) Lumpkin	39) Rockdale



40) Spalding	51) Union	<u>South Carolina</u>	73) Lancaster
41) Stephens		61) Beaufort	74) Laurens
42) Stewart	<u>North Carolina</u>	62) Berkeley	75) Oconee
43) Tattnall	52) Columbus	63) Calhoun	76) Richland
44) Taylor	53) Gates	64) Colleton	77) Sumter
45) Toombs	54) Green	65) Darlington	
46) Troup	55) Halifax	66) Dorchester	<u>Tennessee</u>
47) Turner	56) Madison	67) Edgefield	78) Hamilton
48) Walton	57) Montgomery	68) Fairfield	
49) Whitfield	58) Moore	69) Florence	<u>Alabama</u>
	59) Orange	70) Greenville	79) Jefferson
<u>Florida</u>	60) Wake	71) Hampton	
50) Hernando		72) Horry	

State Governmental Entities. States have many entities as part of financial reporting: agencies, departments, colleges, university foundations, and other component units that are audited. Please see the following for a listing of State governmental entities we have served in the past three years:

- | | |
|---|---|
| 1) Abraham Baldwin Agri. College Foundation | 30) University of Chattanooga Foundation |
| 2) Aiken Technical College | 31) Trident Technical College |
| 3) Athens State University, AL | 32) Kennesaw State Univ. Athletic Department |
| 4) Central Carolina Technical College | 33) Kennesaw State Univ. Athletic Foundation |
| 5) College of Coastal Georgia Foundation | 34) Kennesaw State Univ. Research Foundation |
| 6) Denmark Technical College | 35) Kennesaw State Univ. Foundation |
| 7) Francis Marion University | 36) Medical College of Georgia Foundation |
| 8) Ga. Building Authority (GBA) | 37) Mississippi College of Georgia Foundation |
| 9) Ga. Business Success Center | 38) New College of Florida |
| 10) Ga. College & State Univ. Foundation | 39) Northeastern Technical College |
| 11) Ga. Dept. of Economic Development | 40) Northwest Florida College Foundation |
| 12) Ga. Education Authority | 41) Polytechnic Foundation of Kennesaw State Univ. |
| 13) Ga. Environmental Finance Auth. (GEFA) | 42) REACH Georgia (of the GSFC) |
| 14) Ga. Higher Education Assistance Corp. | 43) South Carolina Transportation Infrastructure Bank |
| 15) Ga. Higher Education Facilities Authority | 44) South Carolina Infrastructure Bank |
| 16) Ga. Highlands College Foundation | 45) South Carolina Insurance Reserve Fund |
| 17) Ga. Lottery Corporation (LOTTO) | 46) South Carolina Department of Transportation |
| 18) Ga. Military College Foundation | 47) South Carolina Jobs-Economic Development Auth |
| 19) Ga. Ports Authority (GPA) | 48) Southern Polytechnic Applied Research Foundation |
| 20) Ga. Southern Univ. Athletic Foundation | 49) State College of Florida Sarasota-Manatee |
| 21) Ga. Southern Univ. Foundation | 50) Stone Mountain Memorial Association |
| 22) Ga. State Financing & Investment Com. (GSFIC) | 51) Tri County Technical College |
| 23) Ga. State Univ. Athletic Foundation | 52) University of North Alabama |
| 24) Ga. State Univ. Foundation | 53) University of North Georgia Foundation |
| 25) Ga. Student Finance Authority (GSFA) | 54) University of West Alabama |
| 26) Ga. Superior Court Clerk's Cooperative Auth. | 55) University of West Georgia Foundation |
| 27) Ga. Technology Authority | 56) University System of Georgia |
| 28) Ga. World Congress Center Authority | 57) Williamsburg Technical College |
| 29) Jacksonville State University, AL | |

**School Systems.** Boards of Education we have served within the past three years:**Georgia**

- 1) Atlanta Independent Schools
- 2) Bartow County Schools
- 3) Bibb County Schools
- 4) Buford City Schools
- 5) Butts County Schools
- 6) Camden County Schools
- 7) Carroll County Schools
- 8) Carrollton City Schools
- 9) Cartersville City Schools
- 10) Clayton County Schools
- 11) Cobb County Schools
- 12) Colquitt County Schools
- 13) Commerce City Schools
- 14) Coweta County Schools
- 15) Dawson County Schools
- 16) Decatur City Schools
- 17) DeKalb County Schools
- 18) Dodge County Schools
- 19) Dougherty County Schools
- 20) Douglas County Schools
- 21) Dublin City Schools
- 22) Effingham County Schools
- 23) Emanuel County Schools
- 24) Fannin County Schools
- 25) Fayette County Schools
- 26) Floyd County Schools
- 27) Forsyth County Schools
- 28) Fulton County Schools
- 29) Gilmer County Schools

- 30) Glynn County Schools
- 31) Gordon County Schools
- 32) Greene County Schools
- 33) Griffin-Spalding County Schools
- 34) Gwinnett County Schools
- 35) Habersham County Schools
- 36) Hancock County Schools
- 37) Harris County Schools
- 38) Henry County Schools
- 39) Jefferson City Schools
- 40) Laurens County Schools
- 41) Lumpkin County Schools
- 42) Marietta City Schools
- 43) Marion County Schools
- 44) Oconee County Schools
- 45) Paulding County Schools
- 46) Peach County Schools
- 47) Pickens County Schools
- 48) Polk County Schools
- 49) Putnam County Schools
- 50) Rockdale County Schools
- 51) Rome City Schools
- 52) Savannah-Chatham Co. Schools
- 53) Stephens County Schools
- 54) Thomas County Schools
- 55) Troup County Schools
- 56) Twiggs County Schools
- 57) Union County Schools
- 58) Walton County Schools
- 59) Ware County Schools

- 60) White County Schools

Alabama

- 61) Athens City Schools

Florida

- 62) Highland County Schools
- 63) Manatee County Schools
- 64) Lee County Schools

South Carolina

- 65) Beaufort County Schools
- 66) Berkeley County School District
- 67) Clarendon Co. School Dist. 1
- 68) Colleton County Schools
- 69) Florence School Dist. 1
- 70) Florence School Dist. 3
- 71) Horry County Schools
- 72) Marlboro County Schools
- 73) Orangeburg County School District
- 74) Richland Co. School Dist. 1
- 75) South Carolina Public Charter School District
- 76) Sumter County Schools

Tennessee

- 77) Bristol City Schools
- 78) Hamilton County Schools

Charter School Systems. Charter schools we have served within the past three years:

- 1) Academy for Classical Education (ACE)
- 2) Atlanta Heights Charter Academy
- 3) Brookhaven Innovation Academy
- 4) Coastal Empire Montessori Academy
- 5) Cherokee Charter Academy
- 6) Coweta Charter Academy
- 7) East Point Academy of South Carolina
- 8) Florida School for the Deaf and Blind
- 9) Furlow Charter School
- 10) Georgia Connections Academy
- 11) Georgia School for Innovation & Classics
- 12) Gwinnett County BOE Charter Schools
- 13) Gwinnett Online Campus
- 14) Graduation Achievement Charter High School
- 15) International Charter Academy of Georgia
- 16) International Community School
- 17) Just for Girls Academy
- 18) Kendezi School
- 19) KIPP Metro Atlanta Collaborative
- 20) KIPP Opportunity Fund
- 21) KIPP South Fulton Academy
- 22) Lighthouse Academies
- 23) Manatee School of Arts & Sciences
- 24) Montessori School of Camden, SC
- 25) NW Florida St. College – Collegiate High School
- 26) Pataula Charter Academy
- 27) Phoenix Center Community Service Board
- 28) Provost Academy of Georgia
- 29) School for Arts Infused Learning
- 30) Scintilla Charter Academy
- 31) SKY Academy Englewood
- 32) SKY Academy Venice
- 33) SLAM Academy
- 34) Spring Creek Charter Academy
- 35) SW Georgia STEM Charter School
- 36) St. Petersburg Collegiate High School
- 37) Susie King Taylor Community School
- 38) Troup County College & Career Academy
- 39) Tybee Island Maritime Academy



Business-Type Special Purpose Governments. Please see the following for a listing of business-type stand-alone special purpose business-type governments we have served in the past three years:

Water/Sewer & Electric Utility

- 1) Athens Electric Utility
- 2) Athens Water and Sewer Utility
- 3) Atlanta Watershed
- 4) Augusta Utilities (Water/Sewer Ops)
- 5) Barrow County Water & Sewer Authority
- 6) Beaufort Jasper Water & Sewer Authority
- 7) Berkeley County Water & Sanitation
- 8) Bristol Essential Services
- 9) Bristol Joint Sewer System
- 10) Broad Creek Public Service District
- 11) Brunswick - Glynn Joint Water & Sewer Comm.
- 12) Cape Fear Public Utility Authority
- 13) Catawba River Water Supply Project
- 14) CDE Lightband
- 15) Charleston Water System
- 16) Chatworth Water Works Commission
- 17) Clarksville Gas, Water & Wastewater
- 18) Clayton County Water & Sewer Authority
- 19) Cobb County - Marietta Water Authority
- 20) Dutton Waterworks
- 21) Eatonton-Putnam Water & Sewer Authority
- 22) Edgefield County Water & Sewer Authority
- 23) Electric Power Board of Chattanooga
- 24) Englewood Water District
- 25) Georgetown County Water & Sewer District
- 26) Gladeville Utility District
- 27) Grand Strand Water & Sewer Authority
- 28) Greenwood Commissioners of Public Works
- 29) Greenville Water System
- 30) Guntersville Water and Sewer Board
- 31) Gwinnett County Water and Sewerage Authority
- 32) Hamilton Co. Water & Wastewater Treatment
- 33) Henry County Water Authority
- 34) Limestone County Water and Sewer Authority
- 35) Lumpkin County Water & Sewerage Authority
- 36) Macon Water Authority
- 37) Middle Chattahoochee Regional Water & Sewer Authority
- 38) Mount Pleasant Waterworks
- 39) Newton County Water & Sewerage Authority
- 40) North Charleston Sewer District
- 41) Orangeburg Department of Public Utilities
- 42) Peace River/Manasota Reg. Water Supply Auth.
- 43) Peachtree City Water & Sewerage Authority
- 44) Polk County Water Authority
- 45) Susanville Sanitary District
- 46) Seacoast Utility Authority
- 47) Section Waterworks
- 48) Tampa Bay Water Authority
- 49) Waterworks & Sewer Board of the Town of Parrish
- 50) Warren County Utility District
- 51) Crisp County Power Commission
- 52) Electric Power Board of Chattanooga, TN
- 53) Emerald Coast Utilities Authority
- 54) Greer Commission of Public Works

Airports

- 55) Atlanta Hartsfield-Jackson International Airport
- 56) Augusta-Richmond County Regional Airport
- 57) Charleston County Aviation Authority
- 58) Glynn County Airport Commission
- 59) Gwinnett Airport Authority
- 60) Halifax-Northampton Regional Airport Authority
- 61) Paulding County Airport Authority
- 62) Walterboro-Colleton County Airport Commission

Transit

- 63) Birmingham-Jefferson County Transit Authority
- 64) Chatham Area Transit Authority
- 65) Chattanooga Area Reg. Transportation Authority
- 66) Jackson Transit Authority, TN
- 67) Lakeland Area Mass Transit District
- 68) Lowcountry Regional Transit Authority
- 69) Macon Transit Authority
- 70) Pee Dee Regional Transit Authority
- 71) Santee Wateree Regional Transit Authority
- 72) South Florida Regional Transportation Authority
- 73) Waccamaw Regional Transportation Authority

Gas

- 74) Athens Gas Utility
- 75) Austell Natural Gas System
- 76) Natural Gas Acquisition Corp.

Other Governments. Other governmental entities we have audited within the past three years:

- 1) Alabama Elk River Development Agency
- 2) Albany - Dougherty Inner City Authority
- 3) Albany - Dougherty County Land Bank
- 4) Amelia Island Convention & Visitors Bureau
- 5) Amelia Island Mosquito District
- 6) Allendale County Hospital
- 7) Athens Limestone Hospital
- 8) Athens Limestone Industrial Development Board
- 9) Athens Limestone Landfill
- 10) Atlanta Firefighters Pension Plan
- 11) Atlanta General Employees Pension Plan
- 12) Atlanta Police Pension Plan
- 13) Atlanta Development Authority
- 14) Atlanta Economic Renaissance Corporation
- 15) Atlanta Housing Opportunity
- 16) Avita Community Partners
- 17) Bayshore Gardens Park & Recreation District
- 18) Berkeley County Water & Sanitation
- 19) Bradenton Downtown Development Authority
- 20) Bristol Development Board
- 21) Bristol Essential Services
- 22) Bristol Public Library

**City of Norcross
Proposal to Serve**

- 23) Camden County Public Service Authority
- 24) Captiva Erosion Prevention District
- 25) Central Community Redevelopment Agency
- 26) Central Georgia Joint Development Authority
- 27) Central Midlands Council of Govts.
- 28) Central Savannah River Area Regional Comm.
- 29) Charleston Co. Parks & Recreation Authority
- 30) Chatham County Jail Complex
- 31) Chatham County Tax Commissioner
- 32) Chatham County-Savannah Metro Planning Comm.
- 33) Chattahoochee River 911 Authority
- 34) Chattanooga Area Regional Council of Govts.
- 35) Citrus County Mosquito District
- 36) City of Albany- Chehaw Park Authority
- 37) City of East Point Retirement Plan
- 38) City of Sandy Springs Development Authority
- 39) Classic Center Auth. of Clarke County
- 40) Clayton Center Community Service Board
- 41) Clayton Co. Pension Fund
- 42) Clayton Co. Sheriff's Office
- 43) Coastal Heritage Society
- 44) Cobb Center Community Service Board
- 45) Cobb County-Marietta Water Auth. Pension
- 46) Colleton County Commission on Drug & Alcohol Abuse
- 47) Columbia Development Corp.
- 48) Columbia Empowerment Zone
- 49) Columbia Housing Development Corp.
- 50) Community Housing Services Agency (CHSA)
- 51) Convention and Visitors Bureau of Dunwoody
- 52) Crisp Co.- Cordele Industrial Development Authority
- 53) Crisp Co.- Cordele Industrial Development Council
- 54) Decide DeKalb
- 55) DeKalb County Public Library
- 56) Dev. Auth. of City of Jeffersonville & Twiggs Co.
- 57) Development Authority of City of Roswell
- 58) Development Authority of Lumpkin County
- 59) Development Authority of Peachtree City
- 60) Development Authority of Warner Robins
- 61) Disabilities Board of Charleston County
- 62) Downtown Atlanta Revitalization
- 63) East Alabama Regional Planning & Development Comm
- 64) Eau Development Corporation
- 65) E.G. Fisher Public Library
- 66) Ensor Forest Apartments
- 67) Fayette County Development Authority
- 68) Fifth Circuit Solicitor of Richland County
- 69) Foundation for the Mental Health Center of NC Alab
- 70) Forsyth County Public Library
- 71) Friends of Bulloch
- 72) Georgia Charter Educational Foundation
- 73) Georgia Mountains Regional Commission
- 74) Georgia Pines Community Service Board
- 75) Georgia Ports Auth. DB & OPEB Plan
- 76) Georgia Ports Auth. Defined Contribution Plan
- 77) Griffin Spalding County Land Bank Authority
- 78) Gwinnett Civic/Cultural Center Operations
- 79) Gwinnett Convention and Visitors Bureau
- 80) Gwinnett County Development Authority
- 81) Gwinnett County Public Facilities Authority
- 82) Gwinnett County Public Library
- 83) Gwinnett County Recreation Authority
- 84) Hallandale Beach CRA
- 85) Halifax County Tourism Development Authority
- 86) Hardee County Industrial Development Authority
- 87) Heart of Georgia Altamaha Regional Commission
- 88) Historic Roswell Convention & Visitors Bureau
- 89) Hospital Authority of St. Marys
- 90) Housing Authority of Clayton County
- 91) Houston County Library System
- 92) Islamorada, City of Islands, Florida
- 93) Jefferson Co. Economic and Industrial Dev Authority
- 94) Keep Peachtree City Beautiful Commission
- 95) Kennesaw State University Athletic Department
- 96) Lamar County Recycling Authority
- 97) Lawrence County Health Care Authority
- 98) Legacy Community Health Services
- 99) Liberty Consolidated Planning Commission
- 100) Liberty County Development Authority
- 101) Live Oak Public Library
- 102) Lumpkin County Hospital Authority
- 103) Macon-Bibb County Land Bank Authority
- 104) Madison Tourism Development Authority
- 105) Manatee County Mosquito Control Dist
- 106) Manatee Technical Institute
- 107) MARTA/ATU Local 732 Employees Retirement
- 108) McIntosh Trail Community Service Board
- 109) McMinn County Library
- 110) McPherson Implementing Local Redev. Authority
- 111) McPherson Planning Local Redevelopment Authority
- 112) Mental Health Center of North Central Alabama
- 113) Meriwether County Industrial Development Authority
- 114) Metropolitan Planning Commission (MPC)
- 115) Miami Beach Employees Retirement Plan
- 116) Middle Flint Regional E-911 Authority
- 117) Middle Georgia Community Service Board
- 118) Milledgeville-Baldwin County Dev. Authority
- 119) Moore County Airport Authority
- 120) Moore County Convention & Visitors Bureau
- 121) NE Corridor, LLC
- 122) Newton County Industrial Development Auth
- 123) North Charleston District
- 124) North Fulton Regional Radio Authority
- 125) Northeast Georgia Regional Commission
- 126) Northwest Florida State College Foundation
- 127) North Port Fire Pension
- 128) North Port Police Pension
- 129) Ocean Highway and Port Auth. of Nassau County
- 130) Oconee Center Community Service Board
- 131) Orangeburg Co. Dept. of Disabilities & Special Needs
- 132) Palm Bay Police & Fire Pension Plan
- 133) Palm Beach Gardens Firefighters Pension
- 134) Pathways Center Community Service Board
- 135) Paulding County Industrial Development Authority
- 136) Peace River/Manasota Regional Water Supply Authority
- 137) Peachtree City Convention & Visitor's Bureau
- 138) Phoenix Center Community Service Board
- 139) Pooler Chamber of Commerce
- 140) Port Authority of Corpus Christi & Nueces County
- 141) Private Colleges and Universities Authority
- 142) Public Bldg. Auth. of Knox Co. & City of Knoxville
- 143) Redevelopment Agency of Warner Robins
- 144) Richland County Libraries
- 145) Riverdale Downtown Development Authority
- 146) River's Edge Community Service Board
- 147) Saluda Nursing Center
- 148) Sandy Springs Hospitality Board
- 149) Santee-Lynches Reg. Council of Governments
- 150) Santee-Lynches Reg. Development Corp.
- 151) Sarasota General Employees Pension
- 152) Sarasota Firefighters Pension



- 153) Sarasota Police Officers Pension
- 154) Savannah Chatham County Land Bank Authority
- 155) Savannah Development & Renewal Authority
- 156) Seabrook Island Utility Commission
- 157) Seacoast Utility Authority
- 158) Serenity Behavioral Health Systems
- 159) South Carolina Centers of Economic Excellence
- 160) South Island Public Service District

- 161) SOWEGA Council on Aging
- 162) Toccoa-Stephens County Public Library
- 163) Trailer Estates (FL)
- 164) Two Notch Development Corp.
- 165) Tybee Island Maritime Academy
- 166) Vidalia Onion Committee
- 167) Walterboro-Colleton County Airport Commission

Water & sewer operations. Below is a listing of water/sewer operations we have served within the past three years:

- | | | |
|--------------------------------|----------------------------|---|
| 1) Athens-Clarke County | 49) City of Long Boat Key | 95) Orange County |
| 2) Augusta-Richmond Co. | 50) City of Marco Island | 96) Paulding County |
| 3) Calhoun County | 51) City of Milledgeville | 97) Richland County, SC |
| 4) Chatham County | 52) City of Monroe | 98) Rockdale County |
| 5) City of Aiken | 53) City of Naples | 99) Spalding County |
| 6) City of Albany | 54) City of North Augusta | 100) Taylor County |
| 7) City of Americus | 55) City of North Port | 101) Walton County |
| 8) City of Arcadia | 56) City of Palmetto | 102) Barrow Co. Water & Sewer Auth. |
| 9) City of Athens, AL | 57) City of Perry | 103) Bristol Joint Sewer System |
| 10) City of Ball Ground | 58) City of Plant City | 104) Brunswick - Glynn Joint Water & Sewer Comm. |
| 11) City of Bloomingdale | 59) City of Pooler | 105) Chatsworth Water Works Comm. |
| 12) City of Bradenton | 60) City of Port Wentworth | 106) Clayton Co. Water & Sewer Auth. |
| 13) City of Brunswick | 61) City of Powder Springs | 107) Cobb Co. - Marietta Water Auth. |
| 14) City of Byron | 62) City of Richmond Hill | 108) Eatonton-Putnam Water & Sewer Auth. |
| 15) City of Callaway | 63) City of Rock Hill, SC | 109) Gladeville Utility District |
| 16) City of Canton | 64) City of Rockmart | 110) Gwinnett Co. Water & Sewerage Auth. |
| 17) City of Cartersville | 65) City of Rome | 111) Hamilton Co. Water & Wastewater Treatment Department |
| 18) City of Cayce, SC | 66) City of Roswell | 112) Henry Co. Water Authority |
| 19) City of Clarksville | 67) City of Savannah | 113) Lumpkin Co. Water & Sewerage Auth. |
| 20) City of Clemson, SC | 68) City of St. Marys | 114) Macon Water Authority |
| 21) City of Clover | 69) City of Stockbridge | 115) Newton Co. Water & Sewerage Auth. |
| 22) City of College Park | 70) City of Suwanee | 116) Peace River/Manasota Reg. Water Supply Auth. |
| 23) City of Conyers | 71) City of Thomasville | 117) Peachtree City Water & Sewerage Auth. |
| 24) City of Cooper City | 72) City of Thunderbolt | 118) Polk Co. Water Authority |
| 25) City of Cordele | 73) City of Tifton | 119) Middle Chattahoochee Regional Water & Sewer Auth. |
| 26) City of Covington | 74) City of Toccoa | 120) Tampa Bay Water Auth. |
| 27) City of Crystal River | 75) City of Tuscaloosa | 121) Town of Black Mountain, NC |
| 28) City of Fairburn | 76) City of Tybee Island | 122) Town of Chapin, SC |
| 29) City of Fayetteville | 77) City of Union City | 123) Town of Hemingway, SC |
| 30) City of Fernandina | 78) City of Valdosta | 124) Town of Pamplico, SC |
| 31) City of Ft. Myers Beach | 79) City of Villa Rica | 125) Town of Selma, NC |
| 32) City of Garden City | 80) City of Wildwood | 126) Village of Tequesta |
| 33) City of Goose Creek | 81) Columbia Co. | |
| 34) City of Griffin | 82) Crisp County | |
| 35) City of Gulfport | 83) DeKalb County | |
| 36) City of Haines City | 84) Floyd County | |
| 37) City of Hendersonville, NC | 85) Forsyth County | |
| 38) City of Hinesville | 86) Gates County, NC | |
| 39) City of Islamorada | 87) Halifax County, NC | |
| 40) City of Jackson | 88) Lee County | |
| 41) City of Jamestown | 89) Liberty County | |
| 42) City of Jefferson | 90) Lincoln County | |
| 43) City of Johnsonville | 91) McIntosh County | |
| 44) City of Kingsland | 92) Mitchell County | |
| 45) City of Lagrange | 93) Montgomery County, NC | |
| 46) City of Lake Placid | 94) Monroe County | |
| 47) City of Lawrenceville | | |
| 48) City of Leesburg | | |



Gas operations. Below is a listing of gas operations served within the past three years:

- | | |
|-------------------------------|---------------------------|
| 1) Athens-Clarke County | 12) City of Lagrange |
| 2) Austell Natural Gas System | 13) City of Lawrenceville |
| 3) Barrow County | 14) City of Pensacola |
| 4) City of Albany | 15) City of Rock Hill, SC |
| 5) City of Americus | 16) City of Social Circle |
| 6) City of Cartersville | 17) City of Thomasville |
| 7) City of Clarksville | 18) City of Tifton |
| 8) City of Cordele | 19) City of Toccoa |
| 9) City of Covington | |
| 10) City of Jackson, TN | |
| 11) City of Jamestown | |

Electric operations. Below is a listing of electrical operations served within the past three years:

- | | |
|-------------------------------|---|
| 1) Bristol Essential Services | 10) City of Lawrenceville |
| 2) City of Albany | 11) City of Monroe |
| 3) City of Cartersville | 12) City of Rock Hill, SC |
| 4) City of Clarksville | 13) City of Thomasville |
| 5) City of Clewiston | 14) Crisp County Power Commission |
| 6) City of College Park | 15) Electric Power Board of Chattanooga |
| 7) City of Fairburn | 16) Emerald Coast Utilities Authority |
| 8) City of Griffin | 17) Town of Selma, NC |
| 9) City of Lagrange | |

Transit operations. Below is a listing of transit operations served within the past three years:

- | | |
|-----------------------------------|---|
| 1) Chatham Area Transit Authority | 9) Birmingham-Jefferson County Transit Auth. |
| 2) City of Albany | 10) Chattanooga Area Regional Transp. Auth. |
| 3) City of Clarksville | 11) Lakeland Area Mass Transit District |
| 4) City of Clemson, SC | 12) Macon Transit Authority |
| 5) City of Hinesville | 13) Polk Transit Authority |
| 6) City of Huntsville, AL | 14) South Florida Regional Transportation Auth. |
| 7) City of Jackson | 15) Whitfield Transit |
| 8) City of Rock Hill, SC | |

Airport operations. Below is a listing of airport operations served within the past three years:

- | | |
|---|---|
| 1) Athens-Clarke County | 14) Darlington County, SC |
| 2) Augusta-Richmond County Regional Airport | 15) DeKalb County |
| 3) Barrow County | 16) Floyd County |
| 4) Beaufort Co., SC - City of Hilton Head | 17) Glynn County Airport Commission |
| 5) Beaufort Co., SC - Lady's Island | 18) Gwinnett Airport Authority |
| 6) City of Aiken | 19) Henry County |
| 7) City of Albany | 20) Lancaster Co., SC |
| 8) City of Covington | 21) Macon-Bibb Co. - Downtown Airport |
| 9) City of Fernandina | 22) Macon-Bibb Co. - Mid.Ga. Regional Airport |
| 10) City of Griffin | 23) Oconee Co., SC |
| 11) City of Jamestown | 24) Paulding County Airport Authority |
| 12) City of Orangeburg, SC | 25) Walterboro-Colleton County Airport Commission |
| 13) City of Pensacola | |



Certificates of Achievement & Excellence in Financial Reporting



Mauldin & Jenkins has served **over 650 governments** in the past several years, and **154** governmental units who obtain the GFOA's Certificate of Achievement for Excellence in Financial Reporting (and, or the ASBO's Certificate of Excellence in Financial Reporting).



Mauldin & Jenkins' clients have never failed to obtain the Certificate! Every Annual Comprehensive Financial Report submitted has received the award. The following are current clients:

Counties:

- 1) Athens-Clarke
- 2) Augusta-Richmond
- 3) Barrow
- 4) Beaufort, SC
- 5) Cartersville
- 6) Chatham
- 7) Clayton
- 8) Colleton, SC
- 9) Columbus-Muscogee
- 10) DeKalb
- 11) Douglas
- 12) Edgefield, SC
- 13) Floyd
- 14) Forsyth
- 15) Glynn
- 16) Greenville, SC
- 17) Gwinnett
- 18) Halifax, NC
- 19) Hamilton, TN
- 20) Henry
- 21) Jackson
- 22) Lancaster, SC
- 23) Liberty
- 24) Macon-Bibb
- 25) Morgan
- 26) Newton
- 27) Oconee, SC
- 28) Orange, NC
- 29) Paulding
- 30) Richland, SC

- 31) Rockdale
- 32) Spalding
- 33) Walton
- 34) Whitfield

Cities:

- 35) Aiken, SC
- 36) Albany
- 37) Alpharetta
- 38) Americus
- 39) Apopka, FL
- 40) Austell
- 41) Ball Ground
- 42) Beaufort, SC
- 43) Black Mountain, NC
- 44) Bluffton, SC
- 45) Bradenton, FL
- 46) Bristol, TN
- 47) Brookhaven
- 48) Brunswick
- 49) Callaway, FL
- 50) Cartersville
- 51) Cayce, SC
- 52) Chamblee
- 53) Charleston, SC
- 54) Chamblee
- 55) Chapin, SC
- 56) Clarksville, TN
- 57) Clemson, SC
- 58) College Park
- 59) Conyers

- 60) Cooper City, FL
- 61) Covington
- 62) Decatur
- 63) Douglasville
- 64) Dunwoody
- 65) Fayetteville
- 66) Fairburn
- 67) Forest Park
- 68) Garden City
- 69) Griffin
- 70) Gulfport, MS
- 71) Haines City, FL
- 72) Hallandale Bch, FL
- 73) Hapeville
- 74) Hardeeville, SC
- 75) Hendersonville, NC
- 76) Hinesville
- 77) Holly Springs
- 78) John's Creek
- 79) Kennesaw
- 80) Kiawah Island
- 81) Kingsland
- 82) Marco Island, FL
- 83) Lagrange
- 84) Lawrenceville
- 85) Longboat Key, FL
- 86) Milledgeville
- 87) Milton
- 88) Monroe
- 89) Morrow
- 90) Mount Pleasant, SC

- 91) Naples, FL
- 92) N. Augusta, SC
- 93) N. Charleston, SC
- 94) North Port, FL
- 95) Peachtree City
- 96) Pensacola, FL
- 97) Perry
- 98) Pinecrest, FL
- 99) Plant City, FL
- 100) Pooler
- 101) Port Wentworth
- 102) Powder Springs
- 103) Richmond Hill
- 104) Riverdale
- 105) Rockmart
- 106) Rome
- 107) Roswell
- 108) St. Marys
- 109) Sandy Springs
- 110) Savannah
- 111) Social Circle
- 112) Stockbridge
- 113) Suwanee
- 114) Thunderbolt
- 115) Tarpon Springs, FL
- 116) Thomasville
- 117) Tuscaloosa, AL
- 118) Union City
- 119) Valdosta
- 120) Villa Rica

Boards of Education:

- 121) Atlanta Public Schools
- 122) Beaufort County Schools
- 123) Bibb County Schools
- 124) Cartersville City Schools
- 125) Cobb County Schools
- 126) Fayette County Schools
- 127) Fulton County Schools
- 128) Gwinnett County Schools
- 129) Horry County Schools
- 130) Lee County School District
- 131) Marietta City Schools
- 132) Richland Co. School District One
- 133) Savannah-Chatham County Schools

State Governmental Entities:

- 134) Ga. Environ. Fin. Auth. (GEFA)
- 135) Ga. Ports Authority

Other Governmental Entities:

- 136) Beaufort Jasper Water & Sewer Authority
- 137) Cape Fear Public Utility Authority
- 138) Central Savannah River Area Regional Comm.
- 139) Charleston Water System
- 140) Clayton County Water Authority
- 141) Cobb County - Marietta Water Authority
- 142) Emerald Coast Utilities Authority
- 143) Greenville Water System
- 144) Greenwood Commissioners of Public Works



145) Greer Commission of Public Works
146) Henry County Water Authority
147) Lowcountry Regional Transportation
Authority
148) Macon Water Authority
149) Mount Pleasant Waterworks
150) North Charleston Sewer District

151) Port of Corpus Christi Authority
152) Public Building Authority of Knox Co. & Knoxville
153) South Florida Transportation Authority
154) Tampa Bay Water Authority

Client Testimony on Results of 1st Attempt. "We received the Certificate of Achievement from GFOA this week. This was a team effort and I want to share with you how much I appreciate you and the rest of the staff from Mauldin & Jenkins. You have an excellent team and should be very proud of them. I look forward to continuing our relationship in the future."

Tim Schroer, Augusta - Richmond Co. (GA), Assistant Director of Finance

PAFR Experience

The GFOA established the Popular Annual Financial Report (PAFR) Awards Program in 1991 to encourage and assist state and local governments to extract information from their annual comprehensive financial report to produce a high quality PAFR. PAFR's are specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance. The GFOA's award program recognizes individual governments that are successful in achieving that goal.

Mauldin & Jenkins currently serves numerous local governments who prepare a PAFR on an annual basis. We assist our clients in planning, developing and reviewing their PAFR's, and believe such deliverables to be extremely valuable to governments communicating their finances to the general public.

Should the City be interested in preparing such a report, we would enjoy the opportunity to assist.

Municipal Bond Experience

In case the City plans to issue and refund bonds in the coming years, we have elected to share with the City some of our experience in the municipal bond area of auditing and financial reporting.

Please see our qualifications regarding our bond program auditing experience within the past three years. Such qualifications include our auditing municipal bond programs with at least \$75 million of outstanding bonded debt for which much of the debt has been issued in the past three years, and we have issued numerous consent letters and comfort letters as part of the overall service to our governmental clients during the issuance of such bonded debt. As part of such a large government client base, Mauldin & Jenkins serves 47 clients who meet the above criteria.

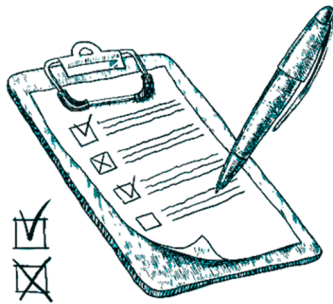
Additionally, we audit the Georgia State Finance and Investment Commission (GSFIC) who has issued several billions of general obligation bonds on behalf of the State of Georgia.



Please see the following list for a sample of clients we have performed bond procedures, and, or audited the financial statements for in the past three years whose publicly issued debts are in excess of \$75,000,000.

Governmental Entity		Amount	Governmental Entity		Amount
1	Jefferson County	\$ 2,512,564,000	25	City of Marco Island	173,000,000
2	South Car. Transportation Infrastructure Bank	1,408,180,000	26	City of Sandy Springs	172,230,000
3	Gwinnett County Board of Education	1,171,193,000	27	Charleston County Airport District	172,000,000
4	DeKalb County	1,051,950,000	28	City of College Park	165,683,000
5	Tampa Bay Water	988,700,000	29	Atlanta Development Authority	164,277,000
6	City of Huntsville	738,933,000	30	City of Savannah	151,712,000
7	Gwinnett County	727,267,000	31	Henry County Water & Sewer Authority	151,021,000
8	Charleston Water System	605,734,000	32	Douglas County Board of Education	132,690,000
9	Augusta-Richmond County	549,068,000	33	Clayton County Water Authority	130,018,000
10	Richland County School District 1	408,840,000	34	City of Charleston	126,518,000
11	Forsyth County	396,049,000	35	City of Alpharetta	120,985,000
12	Emerald Coast Utilities Authority	378,200,000	36	Macon-Bibb County	111,774,000
13	Henry County Board of Education	370,827,000	37	Columbus Consolidated Government	109,870,000
14	Hamilton County, Tennessee	360,180,000	38	South Carolina Dept. of Transportation	109,839,000
15	Forsyth County Board of Education	359,256,000	39	Islamorada, Village of Islands	99,900,000
16	Richland County	342,177,000	40	Rockdale County	93,346,000
17	Paulding County	312,923,000	41	Clayton County	86,864,000
18	Electric Power Board of Chattanooga	280,000,000	42	City of Hallandale Beach	85,400,000
19	GA. Higher Education Facilities Auth. (GHEFA)	232,019,000	43	Sumter School District	80,000,000
20	Beaufort County	218,159,000	44	Orange County, North Carolina	78,429,000
21	Athens-Clarke County	214,831,000	45	Macon Water Authority	76,806,000
22	City of Decatur	179,959,000	46	Atlanta Public Schools	76,740,000
23	City of Tuscaloosa	177,068,000	47	Jackson County	75,867,000
24	City of Pensacola	173,600,000			<u>\$ 14,157,677,000</u>

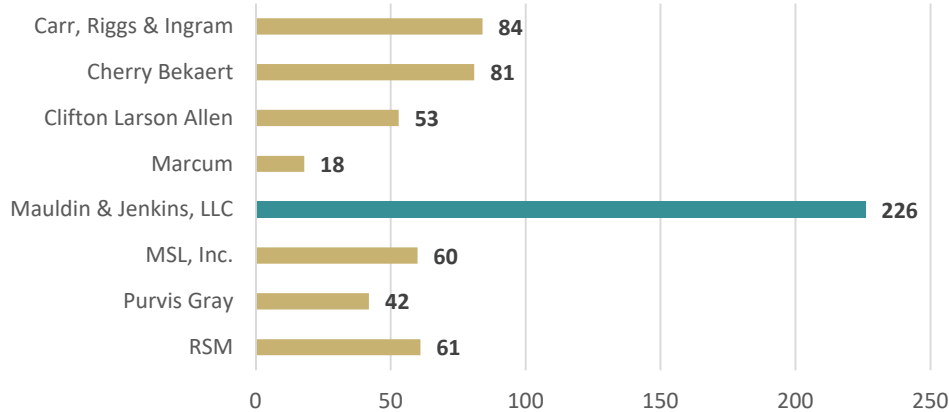
Audits of Federally Funded Programs (Single Audits)



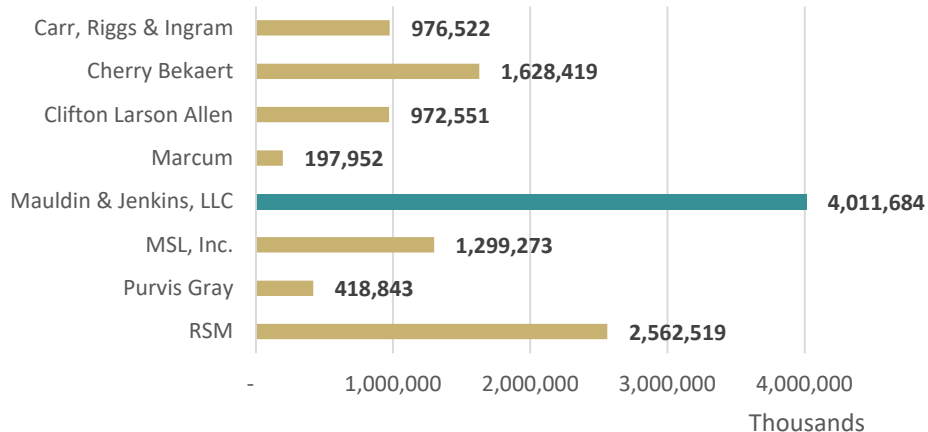
Based on the most recent data provided by the Federal Audit Clearinghouse (FAC) which is for calendar year 2020, Mauldin & Jenkins audits **226 entities** representing approximately **\$4 billion in federal expenditures** for state, local government, and non-profit clients which is the:

- **Highest** among public accounting firms in the Southeast as it relates to the number of Single Audits conducted; and
- **Highest** among public accounting firms in the Southeast as it relates to total expenditures audited under the Single Audit Act.

Number of Single Audits Performed



Federal Award Dollars Audited (In Thousands)



The above information was summarized from the Federal Audit Clearinghouse for audits with fiscal year-ends in calendar year 2020 (the last year for which complete information is available) for states in which our Firm has offices.

Governmental Attestation Services

Other attestation services beyond financial and compliance audits which Mauldin & Jenkins currently provides to our clients include:

- Forensic audits
- Performance audits
- Information systems audits
- Cybersecurity Assessments
- Agreed-upon procedures
- Bond issuance services
- Capital asset inventory services

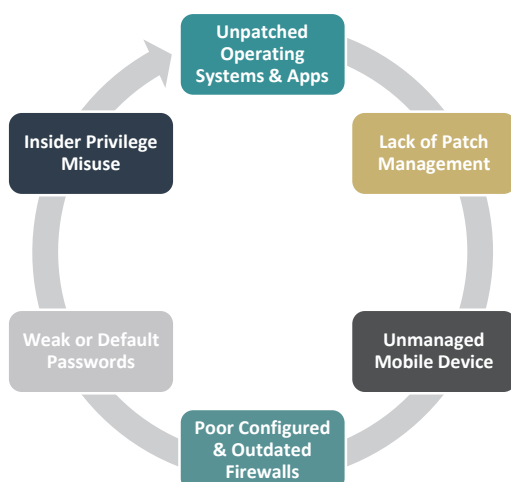
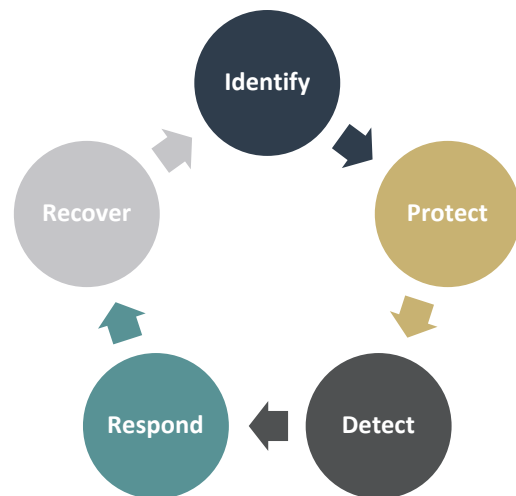
Governmental IT Solutions

As noted above, Mauldin & Jenkins performs various IT attestation and non-attestation services. The following are three such services.

Cybersecurity Framework Engagements

With governments dealing with IT ransoms, cybersecurity is one of the top issues on the minds of nearly every government (large & small). Managing this business issue is especially challenging. A government with a highly mature cybersecurity risk management program still has a residual risk that a material cybersecurity breach could occur and not be detected in a timely manner.

Services can be provided via: 1) attestation engagements or 2) consulting engagements. The AICPA has established standards for performing attestation engagements in this arena with the issuance of the SOC for Cybersecurity as part of its suite of System and Organization Controls (SOC) reporting. Consulting services can be provided while not compromising auditor independence.



System Vulnerability Assessments Engagements

This is the process of defining, identifying, classifying and prioritizing vulnerabilities in computer systems, applications and networks infrastructures, and providing an assessment with necessary knowledge, awareness and risks to understand the threats to determine appropriate reactions. Using specialized tools and applications, we can access networks to scan with automated tools and interrogate every device connected to network with the objective of searching

for misconfigurations, unsupported software, missing software updates and patches, etc.

Penetration Testing Engagements

This is the practice of testing a computer system to find security vulnerabilities that a hacker / attacker could exploit using automation or manual applications. The process involves gathering information about the target before the test, identifying possible entry points, attempting to break in – actually or virtually – and reporting back the findings. Tests come from external or internal angles of entry. Our main objective is to identify security weaknesses. Penetration testing can also be used to: test an organization's security policy; its adherence to



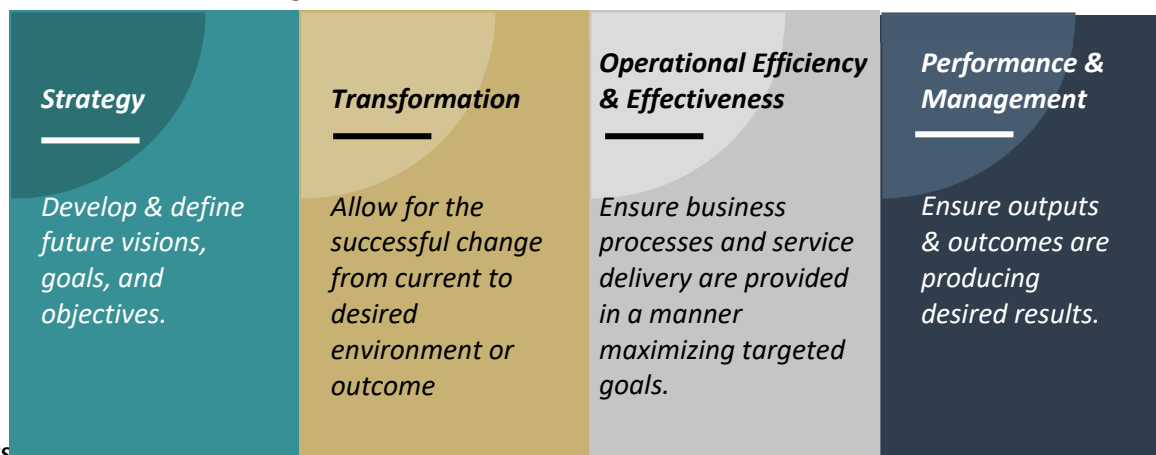
We would like to express our sincere appreciation for the quality of service provided by the staff of Mauldin & Jenkins. We would like to thank you for the level of detail and accountability you have demonstrated on this project and the way you conduct business as a whole. Our team could not be more satisfied with your work and we look forward to continuing this relationship.

Angela Jackson, City of Fairburn (GA), Finance Director

compliance requirements; its employees' security awareness; and, the government's ability to identify and respond to security incidents.

Governmental Advisory Services

Beyond traditional audit and accounting services and IT services, we provide advisory services that are wide-ranging in nature. Our experienced government advisory team helps governments, governmental agencies and special purpose governmental organizations balance fiscal responsibility with the latest business strategies to achieve targeted and overarching objectives. Our advisory services can be summarized via the following bubbles.





Similar Clients

In addressing the City's interest in the qualifications and client references of Mauldin & Jenkins and the request for audits performed for local governmental units in the last five years, we have elected to report on five Cities which most closely resemble the City of Norcross in size and services (total staff hours). Should management of the City need some additional references, we would be happy to provide such data. The five Cities we audit which most closely resemble the City are noted as follows:

1) City of Lawrenceville, Georgia

General Information	City with population of approximately 30,000. Assets and revenues of approximately \$536 million and \$103 million. . ACFR prepared and GFOA Certificate awarded. Participant in the MEAG program.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with Uniform Grant Guidance.
Dates	June 30, 2013 through present
Partners	Meredith Lipson and Jos Carroll
Total Hours	350 hours
Contact Information	Keith Lee, Chief Financial Officer - (678) 407-6675 Keith.lee@lawrencevillega.org

2) City of Fairburn, Georgia

General Information	City with population of approximately 17,000. Assets and revenues of approximately \$140 million and \$49 million. ACFR prepared and GFOA Certificate awarded. Participant in MEAG program.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with Uniform Grant Guidance.
Dates	September 30, 2012 through present
Partners	Josh Carroll and Adam Fraley
Total Hours	350 hours
Contact Information	Bryan Stephens, Finance Director - (770) 964-2244 bstephens@fairburn.com



3) City of Brookhaven, Georgia

General Information	City with population of approximately 55,000. Assets and revenues of approximately \$246 million and \$60 million. ACFR prepared and GFOA Certificate awarded.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with Uniform Grant Guidance.
Dates	June 30, 2012 through present
Partners	Adam Fraley Josh Carroll
Total Hours	325 hours
Contact Information	Steve Chapman, Assistant City Manager / Chief Financial Officer- (404) 637-0620 steve.chapman@brookhavenga.gov

4) City of Duluth, Georgia

General Information	City with population of approximately 32,000. Assets and revenues of approximately \$110 million and \$33 million.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with Uniform Grant Guidance.
Dates	June 30, 2008 through present
Partners	Josh Carroll and Doug Moses
Total Hours	250 hours
Contact Information	Ken Sakmar, Assistant City Manager / Finance Director- (770) 476-3434 ksakmar@duluthga.net

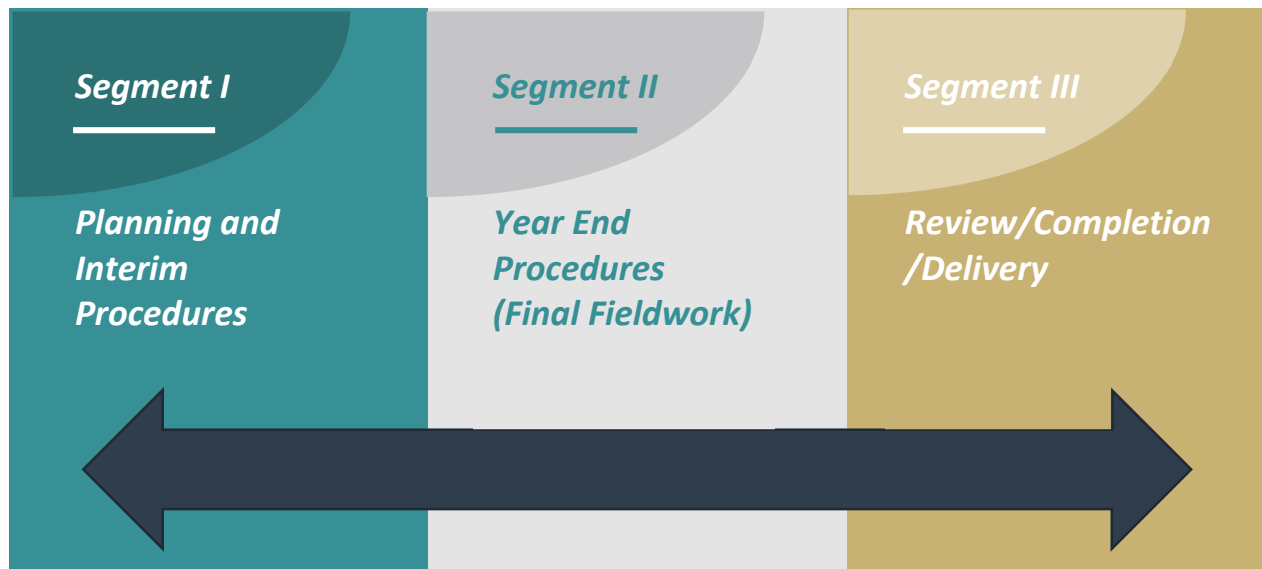
5) City of Suwanee, Georgia

General Information	City with population of approximately 22,000. Assets and revenues of approximately \$147 million and \$26 million. ACFR prepared and GFOA Certificate awarded.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with Uniform Grant Guidance.
Dates	June 30, 2004 through present
Partners	Josh Carroll and Adam Fraley
Total Hours	175 hours
Contact Information	Amie Sakmar, Finance Director - (770) 904-2792 amie@suwanee.com

Specific Audit Approach

Proposed Segmentation of Audit Engagement and Level of Staff Assigned

Our professionals, who are knowledgeable with respect to audit requirements for governmental entities, will be assigned based on their expertise with respect to each segment. Our audit is enhanced by our utilization of advanced technology tools. With those tools we continue to evolve and modernize our audit process. Our audit procedures, related documentation and quality review will be segregated by each segment as follows based on our review of the City's prior financial statements, budgets, request for proposal, and other information available:



The below time frames are estimates based on our understandings with the City as to its desires. We at Mauldin & Jenkins would be flexible in the timing of certain events as requested by the City. As noted in the table below, we want to work with City personnel in an effective manner. We intend to do a great deal of planning and tailoring of our approach from our initial visits. We do not want our clients to feel that they have to reinvent the wheel every time we ask for something. However, to make this process cost the City as little as possible (both in dollars and their individual time), it is important to start only when ready and avoid auditing a moving target. The following table attempts to depict the timing and key elements of the planned audit process:



Timing of Audit Process & Procedures							
Segments	Aug	Sep	Oct	Nov	Dec	Jan	Feb
Segment I - Planning and Interim Procedures							
Ongoing consultation on major issues & developments throughout the year, and greater discussions as year end approaches (such as new GASB standards).							
Meet management to discuss audit risks and scopes.							
Engagement team planning meetings and performance of interim audit procedures.							
Gain understanding of significant processes & key controls.							
Perform testing of key controls with goal of reducing substantive audit testing.							
Determine nature, timing and extent of substantive tests to be performed.							
Finalize audit plan based on results to-date.							
Segment II - Final Audit Fieldwork Procedures							
Perform substantive tests (detail testing of respective general ledger/trial balance accounts, and final analytical procedures & key ratios & relationship of financial data).							
Conduct a final evaluation of risk assessments.							
Conduct of progress meetings with management as needed and as often as desired.							
Preparation and delivery of draft annual financial report, reports, findings, management letter comments, and any other deliverables.							
Meeting with management to discuss draft deliverables and final completion and presentation time frames.							
Segment III - Review, Completion & Delivery Procedures							
Upon management's review, delivery of financial report, internal control reports, and management letter to management.							
Presentation of audit deliverables to the governing board.							

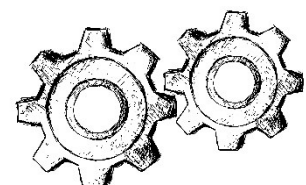


Segment I - Planning and Interim Procedures:

- Meet with the prior auditor to review prior year workpapers and obtain appropriate prior year information;
- Obtain a signed engagement letter for the financial and compliance audit;
- Prior to our planning visit, creation of an “Interim Procedures PBC” listing in Suralink, our request list management software (more information about Suralink in the section immediately following).
- Meet with City management to discuss the scope of the audit, timing of our work, and preparation of client schedules, and to address any concerns;
- Review previously issued and interim financial reports, comment letters, monitoring reports, and other supporting workpapers;
- Familiarize ourselves with the organizational structure of the City;
- Read minutes of City meetings;
- Review the City’s current year budget, as adopted and revised;
- Review debt agreements, and other various documentation;
- Gain an understanding of the City’s accounting policies and procedures, including the financial and other management information systems utilized by the City;
- Obtain an in-depth knowledge of the EDP equipment, software and systems in use;
- Obtain interim financial data from the general ledger for establishing the appropriate coding in M&J’s trial balance software and Artificial Intelligence (Ai) program;
- Utilize Ai program and interim data to perform analytical reviews to determine critical areas and assess risks;
- Perform a preliminary evaluation of the internal control structure at the account and assertion level;
- Design and perform applicable tests of controls related to the financial statements and internal accounts;
- Make fraud inquiries and assessing the risks of material misstatement;
- Obtain a list of cash, investment, receivables, debt, and selected revenue accounts for confirmation purposes, as applicable;
- Determine audit strategies for balance sheet and operating statement accounts based on audit risk;
- Obtain a preliminary schedule of expenditures of Federal awards to initiate planning and internal control testing for the Single Audit;
- Prepare year-end audit programs;
- Meet with appropriate City personnel to discuss the results of our preliminary audit work; and,
- Finalize the “Final Fieldwork PBC Listing” and upload to Suralink.

Segment II - Final Audit Fieldwork Procedures:

- Utilize Ai program on final general ledger data and scan transaction for unusual transactions, data, or analytical relationships;
- Use data scanned above in various substantive analytical reviews of account balances (such as reasonableness tests, trend analysis, and predictive tests) to reduce other substantive tests of details;
- Test the valuation, restrictions and cut-offs of cash and investment balances, as applicable;



- Test receivable cut-offs and balances, including an analysis of subsequent receipts;
- Test cut-off and valuation of inventory;
- Review and testing supporting documentation for the allowance for doubtful accounts, any material prepaid items and other assets;
- Vouch capital asset additions and deletions, analyzing charges for appropriate accounting and testing depreciation;
- Test accounts payable cut-offs and balances, including an analysis of subsequent disbursements;
- Test accrued payroll, compensated absences, claims payable, and other accrued liability cut-offs and balances;
- Review actuarial methodologies, assumption, and census data and determine the appropriateness and accounting of the pension and OPEB liabilities;
- Test debt balances and debt covenant compliance;
- Test compliance with applicable laws and regulations;
- Test the classification of net position (unrestricted, restricted and net investment in capital assets) and fund balance (nonspendable, restricted, committed, assigned, unassigned);
- Perform analytical procedures and substantive testing of revenues and expenditures/expenses;
- Obtain and auditing the final schedule of expenditures of Federal awards;
- Complete compliance tests for the major programs selected for testing as required by the Uniform Guidance, as applicable;
- Review the PBC listins in Suralink for any outstanding items and hold and end of fieldwork exit conference with management.

Segment III - Review, Completion & Delivery Procedures:



- Review workpapers to ensure quality and thoroughness of audit procedures;
- Summarize the results of audit procedures;
- Obtain attorney letters;
- Evaluate commitments, contingencies and subsequent events;
- Propose audit adjustments;
- Summarize and evaluating passed audit adjustments;
- Evaluate compliance exceptions;
- Review draft financial statements and related note disclosures;
- Perform financial condition assessment procedures;
- Prepare drafts of audit reports and management letter;
- Deliver drafts of audit reports and letters to appropriate client officials;
- Finalize all reports and management letter;
- Obtain signed representation letter and the City's approval of the final financial statements;
- Draft the Data Collection Form and obtaining the City's approval;
- Prepare and provide the City a final PDF document of the audited financial statements;
- Hold final exit conferences and presentations with appropriate City officials.

**Assistance Requested from the City Staff**

The audit is an annual process that we know the City prepares for each year. However, we also know that the regular, on-going operations and day-to-day requirements do not stop just because the annual audit is occurring. The assistance that will be requested from the City staff will be clearly communicated by Mauldin & Jenkins during the preliminary / interim procedures to allow for maximum lead time so that our requests can be met with as little disruption to the City's operations as possible.

Our expectation for assistance from the City staff includes the following: preparation of cash, investment, debt, and other audit confirmations; provision of access to the City's system or response to requests to provide reports, reconciliations, queries, etc.; preparation of certain elements of the Annual Comprehensive Financial Report (transmittal letter, organization chart, etc.); and availability via telephone, video conference, and in-person to respond to various questions and inquiries.

Based on the City's request for proposal, we have also prepared a schedule, including level of staff and number of hours to be assigned, to each proposed segment of the engagement, which is representative of the expected 2023 audit in the following tabular presentation: **UPDATE TABLE BELOW WITH FINAL**

Segmented Hours by Staff Level					
Segments	Engagement Team Members by Level				
	Partner	Manager	Senior	Staff	Total
Segment I - Planning and Interim Procedures	10	10	10	30	60
Segment II - Final Audit Fieldwork Procedures	20	10	30	90	150
Segment III - Review, Completion & Delivery Procedures	30	20	10	50	110
Total Engagement	60	40	50	170	320

Mauldin & Jenkins believes that we are uniquely qualified to perform the audit of the City. In a time in which very significant changes continue to be implemented in the City's financial reporting model, it is imperative for the City's auditors to understand the City's financial reporting environment and processes and utilize advances technology and tools in performing your audit. The team proposed to serve you is made up of individuals who have significant experience in auditing local governments of various sizes in the Southeast.

Our audit of the financial statements will be conducted in accordance with auditing standards generally accepted in the United States of America and will conform to the standards as set forth in the following:

- "Generally Accepted Auditing Standards" developed by the American Institute of Certified Public Accountants (AICPA)
- "Government Auditing Standards" issued by the Comptroller General of the United States
- "Audits of State and Local Government Units" prepared by the State and Local Government Committee and published by the AICPA



Our audit will include advanced methodologies and technology, tests of the accounting records and such other auditing procedures as we consider necessary in the circumstances, which include, but are not limited to, those procedures necessary to test compliance and to disclose non-compliance with specified laws, regulations, and contracts.

We will use Firm manuals specifically designed for governments to develop audit programs tailored to the City which incorporate the requirements set forth above. We anticipate that these procedures will enable us to express our professional opinion that the financial statements of the City present fairly, in all material respects, the financial position and results of operations of the various opinion units in conformity with accounting principles generally accepted in the United States of America. If conditions are discovered which lead to the belief that material errors, defalcations, or other irregularities exist which might prohibit us from expressing an unqualified opinion or if any other circumstances are encountered that require extended services, we will promptly advise the City. No extended services will be performed unless they are authorized in contractual agreement or in an amendment to the agreement.

Upon notification of obtaining the audit contract with the City, we would determine with City management a more detailed timetable for the audit process, and a detailed audit plan leading up to a list of all schedules to be prepared by the City. Adequate supervision and lead time will be provided by the auditor with respect to assistance needed by the City staff.

High Percentage of Partner & Manager Involvement

Partner and manager involvement varies with different firms. At Mauldin & Jenkins, we believe it is important for our partners and managers to be highly involved in the audit process, including fieldwork. This is a value-added concept most firms do not employ. That being said, we believe it is important to note that our proposal includes the following:

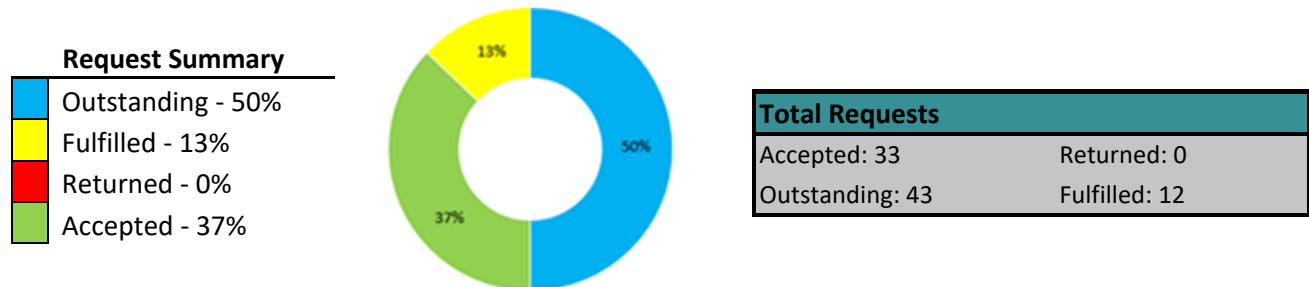
- Substantial Partner Hours as Compared to Total Hours.
- Substantial Manager Hours as Compared to Total Hours.
- Approximately 47% of all anticipated hours of service are partner and manager hours which means **our partners and managers are heavily involved during the audit process**, and not just the front end and back end of the audits.

Our Request List Management Software – Suralink

For all of our governmental audit engagements, we use Suralink. Suralink is the leader in PBC request list management software, helping all of our audit teams stay on track throughout the engagement and improving the overall client experience.

Prior to our visit to the City's offices for interim/planning work, we will create an account for the City. We can add as many people to the City's account as requested – and even have the ability to limit which people can see which items in the portal for security of sensitive information.

All requests for the audit will run through Suralink which our audit team members will update throughout fieldwork. Our periodic audit status meetings will start with a review of the Suralink portal and a general discussion of the progress to date. Suralink will provide a summary status that looks similar to the diagram below, and will also include details of the specific items for each category.



By using Suralink, we will (1) eliminate inefficient and unsecured email exchange of audit information; (2) ensure that all members of the Mauldin & Jenkins team as well as the City's team remain on the same page throughout the conduct of the audit; and (3) encourage the efficient assignment of audit tasks on both the audit team and client team for the engagement.

Extent of the Use of EDP Software – Including Artificial Intelligence

Artificial Intelligence (AI)

Mauldin & Jenkins is excited to be one the **first accounting firms in the Southeast to utilize an artificial intelligence tool as part of our audit process** – the Ai Auditor from Mindbridge. The Ai Auditor allows for us to scan 100% of your transactions and provide new risk based insights during the audit (such as anomalous transaction patterns found). These risk based insights can be opportunities to correct mistakes or point to areas where there may be malicious activity. As part of our audit methodology, Ai systems are becoming what sampling used to be. Sampling was a coping mechanism for big data; the new coping mechanism for big data is Artificial Intelligence (AI). As the amount of data in the City increases, tools like these are more and more necessary to ensure we can provide you the highest quality audits and advice.

The MindBridge Ai Auditor was selected as one of the top new products by Accounting Today Magazine.

The Achilles' heel of auditing has always been sampling —the inability to look at more than a portion of the information available to the auditor. Advances in artificial intelligence and advanced data analytics raise the possibility of incorporating more — and eventually all — of a company's data into the audit, and for pioneering that, MindBridge Auditor Analytics' Ai is a Top New Product this year."
- Accounting Today Magazine



At the start of the engagement during our planning phase, we will assess the computer systems used by the City and plan how to utilize the Ai Auditor along with our trial balance software. This knowledge and utilization of our trial balance software will decrease time spent in initial file setup, trial balance setup, and data integrity testing. This approach and utilization of both programs will allow for more effective audits resulting in a fast sort, filter and analysis of transactions in a population, and provide for drilling down on those items that have the highest risk. Examples of uses of extraction and data analysis in our audit approach are as follows:

- Full coverage, 100% transaction analysis;
- Use of transaction analysis to provide new risk based insights during the audit (such as anomalous transaction patterns found) and allow for directed audit effort of unusual or outlier transactions;
- Analyzing general ledger detail transactions and journal entries for effective and efficient testing of all activity for the fiscal year as compared to the prior year;
- Summarizing disbursements for a period by dollar range and compare to policy guidelines for complying with certain attributes (approvals and signature requirements, etc.);
- Searching check register listings for unrecorded items or checks written during the fiscal year;
- Converting bank or investment activity statements to Excel to provide for a quick listing of deposits for an entire period/year;
- Converting vendor file information to Excel and comparing employee files with addresses for any similar or unusual items related to vendor files;
- Downloading trial balances, detail journals, and selected transaction files into our software;
- Quick reporting and dashboards for the engagement team.

The trial balance downloaded will then be used to agree to the ultimate draft of the City's financial statements ensuring that all adjustments and balances are brought forward into the financial statements and providing a clean audit trail for review and support of the City's financial statements.

Should the City desire a need for our Ai Auditor software for non-audit purposes, we would be happy to assist management with our expertise in data analysis.

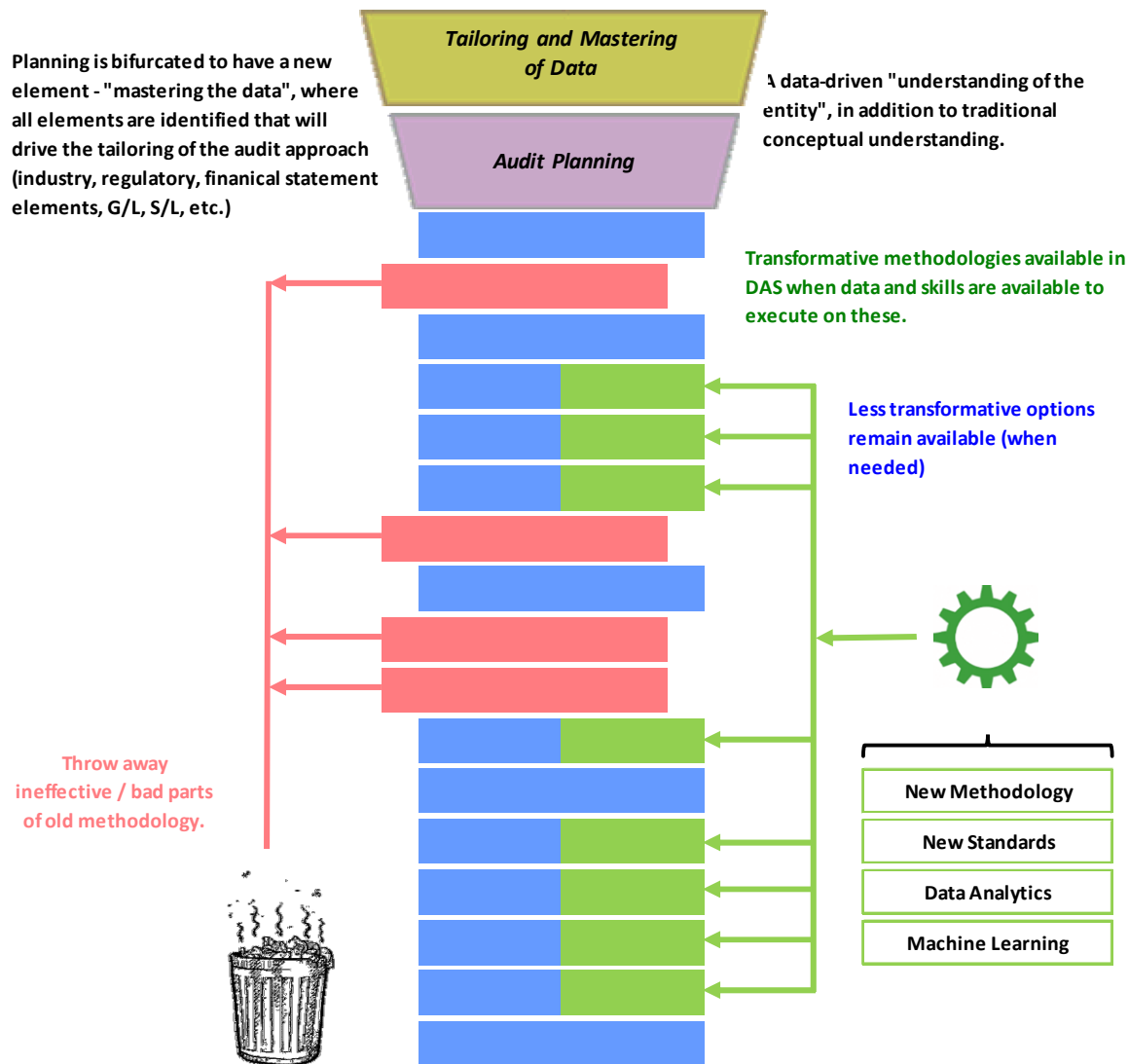
Dynamic Audit Solution in Development

Mauldin & Jenkins is one of only 38 of the top 100 CPA firms in the nation who have invested in the AICPA's new revolutionary audit tool and methodology – the Dynamic Audit Solution (DAS). The DAS is a transformational audit methodology brought to life through an innovative, cloud-based technology solution. It includes the AICPA evolving the auditing standards and creating new innovative audit methodologies to advance the financial statement audit using evolving technologies. This project is ongoing and was started in 2018. It is estimated to be completed in the next one to two years. Below is a picture of how the audit methodology will involve: the addition of a step prior to or during the planning phase of the audit in which we will “tailor and master” the auditee's data, remove old outdated audit procedures, and add transformational audit procedures (data analytics, AI, and Machine Learning).

The DAS will be an interactive tool with a “guided audit engagement process”. The auditee and auditor will both have access to the tool with requests for information being made through the tool along with responses and uploaded data. The confirmation process, including the use of confirmation.com, will be

integrated with the DAS tool. Both auditee and auditor would be able to see progress and status updates using the tool creating a collaborative environment for bringing the audit to conclusion. Many functions, forms, and even financial statements within the tool will be “smart” forms, with data being input only once and populating in many places throughout the audit documentation – making for an efficient and effective audit. Given the timeframe of the request for proposal, it is expected that this transformational new audit tool will be utilized on the audit of the City in later years of the initial contract period.

The following diagram attempts to animate the above thoughts.



Sampling Techniques and the Extent to Which Statistical Sampling Will be Used in the Engagement

As discussed above, our approach is evolving to utilize Ai tools to scan entire populations and is fast eliminating the need for sampling. In some situations, sampling will still be necessary or required.

When we utilize audit sampling, we do so as provided in U.S. Auditing Standards AU-C Section 530, *Audit Sampling*. We would plan to utilize audit sampling whenever a decision is made to apply a specific audit procedure to a representative sample of items within the account balance or class of transactions with the objective being reaching a conclusion about the entire balance or class.

We anticipate using audit sampling on the following types of audit tests:

- Substantive tests of details of balance sheet account balances
- Substantive tests of details of transactions
- Tests of controls
- Tests of compliance with laws and regulations



Our use of audit sampling will be based on the guidance in AU-C Section 530 and the AICPA Audit and Accounting Guide - Audit Sampling.

Type and Extent of Analytical Procedures to be Used in the Engagement

Analytical procedures can be applied to almost every financial statement amount and are often less costly to apply than tests of details. It is, therefore, an efficient audit strategy to employ analytical procedures to the maximum extent possible, and vary the required extent of substantive tests of details inversely with the degree of assurance already obtained.

The elements of analytical procedures we plan to consider are as follows:

- Identify the factors on which a given accounting result should depend;
- Determine the approximate relationship between the accounting result and those underlying factors;
- Predict what the current results should be if that relationship continued;
- Compare the actual current result to the prediction;
- Investigate and corroborate significant variances between the actual result and the prediction;
- Reach a conclusion as to the reasonableness of the reported result.

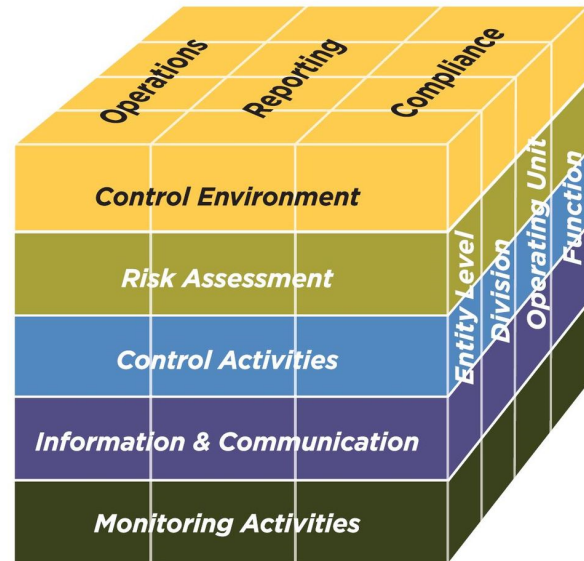
Types of analytical procedures employed will include:

- Reviewing changes from prior years for reasonableness.
- Scanning accounts for items larger or smaller than expected when compared to budgets or forecasts.
- Reviewing and comparing logical relationships between years (e.g., payroll taxes and benefits to wages, etc.). Comparisons between years can be made more effective when logical relationships between elements of the financial statements that would be expected to conform to the predictable pattern are used to develop trends. This is primarily accomplished through the use of ratios.
- Analyzing and comparing nonfinancial information, such as number of taxable properties, geographical area, number of employees, etc.

All analytical procedures performed as substantive tests are documented on each applicable audit program.

Approach to be Taken to Gain and Document an Understanding of the City's Internal Control

For purposes of an audit of the financial statements and statutory, regulatory and contractual compliance, the City's control structure consists of the following five elements as they relate to the City's ability to conduct operations and use resources in accordance with management's authorization and consistent with laws, regulations, contracts and policies, and to record, process, summarize, and report financial data consistent with assertions embodied in the financial statements: the control environment; risk assessment, control activities, information and communication processes/systems, and monitoring.



The internal control structure and its policies and procedures are an important source of information about the types and risks of potential material misstatements that could occur in the financial statements and violations of statutory, regulatory and contractual requirements. This information is essential for effective audit planning and in designing effective and efficient audit tests.

In our understanding of the City's internal control structure, we will obtain knowledge about:

- How internal control structure policies, procedures and records are designed;
- Whether internal control structure policies, procedures and records have been placed in operation, i.e., whether the City is using them;
- Whether internal control structure policies, procedures and records are designed effectively, i.e., whether they are likely to prevent or detect material misstatements or compliance violations on a timely basis;
- Whether internal control structure policies, procedures and records are operating effectively.

Auditing standards generally accepted in the United States of America require the auditor to document our understandings of the internal control structure elements. The form and extent of documentation is flexible. Generally, the more complex an entity's internal control structure and the more extensive the procedures performed to obtain the understanding, the more extensive our documentation should be. In addition to memos, we plan to use specific designed forms and questionnaires to document our understanding of the internal control structure. Recent changes in auditing standards, known as the risk

assessment standards, denote that the auditor is not required to test internal control so as to rely on them to reduce other test work, but do not allow for only inquiry procedures related to internal control. We are required, and will perform, other procedures, such as walkthroughs and observation, related to controls over significant financial statement and audit assertions.

Approach to be Taken in Determining Laws and Regulations to be Subject of Audit Test Work

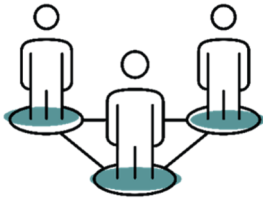
Our approach to be taken to determine the laws and regulations that will be subject to audit test work will include procedures designed to identify requirements found in legal or legislative data, administrative regulations, and documents associated with grant and contract arrangements. The following procedures and policies will be applied depending on the nature and materiality of the laws and regulations:

- During the planning phase, the type of audit to be performed, as it relates to compliance matters, will be communicated to all personnel assigned to the engagement.
- Obtain a list of all federal award programs from which the client received and expended funds and identify, using the prescribed risk-based approach, the major programs required to be audited. If a program-specific audit is required, identify the award program to be audited.
- Identify applicable state and local statutory and regulatory requirements and contractual requirements.
- Plan and document the audit procedures to be performed relative to material state and local statutory and regulatory requirements and contractual requirements.
- Perform and document federal, state, and local statutory, regulatory and contractual compliance audit procedures as deemed to be applicable and appropriate during the planning stage of the engagement.
- Make specific inquiries of management concerning the following matters:
 - The City's compliance with laws and regulations.
 - The City's policies relative to the prevention of statutory, regulatory and contractual violations.
 - The use of directives issued by the City and periodic representations obtained by the City from officials and other management personnel at appropriate levels of authority concerning compliance with laws and regulations.

Approach to be Taken in Drawing Audit Samples for Purposes of Tests of Compliance

Applicable auditing standards state that, in testing for compliance with laws and regulations, the number, selection, and testing of transactions is based on the auditor's professional judgment. None of the guidelines, primarily AU-C Section 250, explain whether this requirement to select a representative number for testing compliance means that audit sampling is necessary.





The two possible approaches to audit sampling are nonstatistical and statistical. AU-C Section 530 *Audit Sampling* indicates that both of these approaches are capable of producing sufficient evidential matter, if properly applied. The types of procedures that are applied are not determined by the sampling approach used. Either approach may be used to apply whatever tests of details deemed necessary in the circumstances. The importance of professional judgment cannot be overemphasized as it applies to the evaluation of the adequacy of evidential matter generated by the sampling approach. Regardless of the sampling approach selected, we will properly plan, perform, and evaluate the results of the sample. Professional judgment must be used to relate the sample results to other evidential matter when we form a conclusion about compliance with laws and regulations. It should be noted, however, that not all tests of compliance or controls are transaction related. If we decide to use audit sampling, attention is focused on which sampling approach (statistical or non-statistical) to use. Substantial information is given in the AICPA Sampling Guide and several college and professional books on the use of various statistical sampling approaches.

The basic requirements that relate to all compliance related samples, statistical and nonstatistical, are as follows:

- **Planning.** We will relate the population to the objective of the audit test; i.e., defining the population and sampling unit.
- **Selection.** We will select items that can be expected to be representative of the population.
- **Evaluation.** We will project sample results to the population and consider sampling risk.

In a compliance sampling application, the population is defined as all items that constitute the account balance or class of transactions, or the portion of the balance or class, being tested (i.e., all expenditures of the City above a certain threshold required to be bid). The population for a substantive sample usually is the account balance or class of transactions excluding those items selected for testing because of individual significance. The term individually significant item encompasses two types of items:

- Individually significant dollar items
- Unusual items (that is, items that have audit significance by their nature)

Due to the nature of tests of controls or compliance, we ordinarily are not concerned with identifying individually significant items when tests of controls or compliance are performed using audit sampling. Sampling results can be projected only to the population from which the sample is drawn. The use of the wrong population for a sampling application could mean that conclusions based on the sample are invalid for our purpose.



The sampling units are the individual items that are subjected to tests and that represent the components of the population. It is important to properly identify the sampling unit before the sample is selected to produce an efficient and effective sampling application. Examples of sampling units would be individual capital disbursements, etc. The determination of the specific sampling unit is influenced by the following considerations:

- The sampling unit should produce an efficient sampling plan.
- The sampling plan must be effective to accomplish its objectives.
- The nature of the audit procedures can determine the sampling unit to be used. AU-C Section 530 requires a “representative sample”. There are several commonly used methods of selecting samples that meet the criteria of representativeness stipulated by AU-C Section 530. The following are some of those methods: random (can be statistical or nonstatistical), systematic (can be statistical or nonstatistical), or haphazard (nonstatistical).

We will evaluate whether the sample selected seems representative of the population to be tested. If the sample does not seem representative, we would reselect. For all items in the population to have a chance to be selected, we will determine that the sample population actually includes all the items (e.g., capital disbursements, etc.) comprising the balance. There are many ways to determine the completeness of a sample population, including:

- If the sample is selected from a trial balance, we can foot the trial balance and reconcile the total to the account balance.
- If the items are numerically sequenced, we can scan the accounting records to account for the numerical sequence of items in the population and select the sample from that sequence.

The two sampling forms presented both include a step that allows the auditor to document how the completeness of the sample population was considered. Whenever practical, we will consider using random selection (with a random number table or microcomputer-generated numbers) or systematic selection. Haphazard selection may be used when the population is not numbered or when other circumstances make use of a random-based method impractical. Using one of these random-based methods does not make the sampling application statistical.

The evaluation of sample results has two aspects. We will need to project the noncompliance. Also, we will need to consider the sampling risk. In a statistical sample, sampling risk must still be considered and restricted to a relatively low level but cannot be objectively measured. This is the primary conceptual distinction between statistical and non-statistical sampling. In the two non-statistical sampling approaches presented in this section, sampling risk is assessed by considering whether the rate or amount of exceptions identified in the sample exceed the expected rate or amount of exceptions used in designing the sample.



Remote Audit Approach As Requested

Governmental organizations are choosing remote audits with increasing frequency, and Mauldin & Jenkins is very effective in working from a remote environment. The spring of 2020 brought an increasing demand for remote audits due to the spread of COVID-19 and the inability for work to be conducted on site. However, even before the complexities brought on by the spread of COVID-19, many organizations opted for remote audits for a variety of reasons. It will be the City of Norcross' preference whether to conduct the audit remotely, but should you desire this service delivery option, Mauldin & Jenkins is trained to conduct remote audits while maintaining all professional standards.

Remote audit engagements offer significant advantages over those that follow a more traditional format: faster results, less disruption, and reduced stress for governmental finance personnel. Current technology allows our clients and their audit teams to stay in regular communication, securely share information, and collaborate effectively. Our staff professionals have grown accustomed to being provided read-only access to client systems to run reports, view purchase orders, invoices, reconciliations, etc. As a result, work that used to require extended on-site time can be performed anywhere, easing the burden on the audit process for both the auditor and auditee.

Though audits can still require some on-site time, reconfiguring the City of Norcross' audit engagement to maximize efficiency and to take advantage of technological tools can dramatically reduce the amount of time spent on-site. While the remote audit can generate far less disruption for the organization undergoing the audit, it does not necessarily reduce client contact very much – or even at all. As we leverage the technological tools at our disposal (Suralink, Zoom, LeapFile, Google Hangouts, etc.) we maintain consistent contact with our clients throughout the process and find that in many ways, communication between our teams and clients are as good, if not better, in the remote working environment than during traditional onsite engagements.

A successful audit experience requires careful planning, timely preparation and strong communication, regardless of where the work takes place. That is especially true for a remote engagement, so preparing for this type of audit sometimes helps organizations identify ways to improve their internal data management strategies – a welcome bonus! We are proud of the strong governmental practice we've built and it's upon that foundation that we can leverage these technological tools to conduct remote audits as the environment demands or the client chooses.

Identification of Anticipated Potential Audit Problems



Single Audits

Single audits can be quite cumbersome - especially during a time when new programs are being created and new funding streams are available from the Federal government. Since 2020, we have seen a significant amount of new Federal funding made available via the Coronavirus Aid, Relief, and Economic Security Act ("CARES"), the Omnibus Appropriations and Coronavirus Relief Package, the American Rescue Plan Act, and most recently, the Infrastructure Investment and Jobs Act.

Obtaining the needed information from a compliance and financial perspective can be difficult for the auditor and auditee. We anticipate similar difficulties in performing the audit of the City if a single audit is required. However, we do believe that with proper planning and communication by all sides, and with the assistance of City personnel, all potential problems should be easily overcome.

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (**the Uniform Guidance**), entails more than 100 pages of regulations in applying for, managing, and auditing federal grants and cooperative agreements. The Uniform Guidance includes many complex requirements for you as the auditee to adhere to – including those related to procurement (which seemingly continue to evolve), sub recipient monitoring, and indirect costs. We have a very good understanding of both the auditor and grant recipient requirements of the Uniform Guidance, and are available to assist you in adhering to the provisions thereof.

Additionally, we are active members of the AICPA's Government Audit Quality Center (GAQC) which continues to provide significant updates and guidance to the funding created by the Federal government in response to the COVID-19 pandemic. As members of the GAQC, we have direct access to the information as soon as it is made available and can be a valued resource to the Entity as a recipient of any of this new funding.

Other Potential Problems



In addressing any issue, communication and timely resolution are critical. Mauldin & Jenkins prides itself in developing professional relationships and rapport with clients which facilitate open and honest communication. Mauldin & Jenkins' stance would be based on reporting meaningful information to the financial statement users, but understanding that the financial statements are the City's representations. To do less would compromise our independent status.

We use the following approach to seek a mutually agreeable resolution of accounting & reporting issues.

- Step 1** Define and understand the issue through discussion with the City's management and verified audit information.
- Step 2** Make an initial assessment of the impact of alternative accounting treatments.
- Step 3** If the impact has significant potential, gather research which may include the following: obtain the City's research and rationale for their position; gather additional details; draw on common practices within other similar sized governments; utilize recognized Firm experts.
- Step 4** Discuss with City staff the Firm's preferred position and rationale.
- Step 5** Resolve the issue.

Additional Information of Value Added Services

Upcoming GASB Statements

As has been the case for the past 10 years, GASB has issued several other new pronouncements which will be effective in future years. The following is a brief summary of the new standards for which we will utilize our continuing education trainings and governmental newsletters. Additionally, we regularly assist our clients with understanding and implementing these new standards. The standards which will be implemented in the near future:

Statement No. 91, *Conduit Debt Obligations*

Statement No. 93, *Replacement of Interbank Offered Rates*

Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*

Statement No. 96, *Subscription-Based Information Technology Arrangements*

Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*

As noted by the numerous pronouncements issued by GASB over the past decade, the GASB continues to research various projects of interest to governmental units. Subjects of note include:

Re-Examination of the Financial Reporting Model

Revenue and Expense Recognition / Prior Period Adjustments

Free Continuing Education for Governmental Clients

We provide free quarterly continuing education for all of our governmental clients. Each quarter, we pick a couple of significant topics tailored to be of interest to governmental entities, and offer the sessions several times per quarter virtually and at a variety of client provided locations resulting in greater networking among our governmental clients. We normally see approximately 100-200 people per quarter. We obtain the input and services of experienced outside speakers along with our in-house professionals.

"I've been a CPA for 32 years. Today's CPE class by Mauldin & Jenkins has been the best of my career". Terry Nall, CPA, City of Dunwoody (GA) Council Member

"They are always on top of new accounting pronouncements and provide training well before implementation deadlines. This is a very valuable resource for our organization". Laurie Puckett, CPA, CPFO, Gwinnett County (GA), Accounting Director



Examples of subjects addressed in past quarters include:

- Accounting for Debt Issuances
- Achieving Excellence in Financial Reporting
- Best Budgeting Practices, Policies and Processes
- Best Practices in Banking
- Budget Preparation
- ACFR Preparation (several times including a two (2) day hands-on course)
- Capital Asset Accounting Processes and Controls
- Closing Out and Audit Preparation
- Collateralization of Deposits and Investments
- Component Units
- Cybersecurity Risk Management
- Evaluating Financial and Non-Financial Health of a Local Government
- Financial Report Card – Where Does Your Government Stand?
- Financial Reporting Model Improvements
- GASB No. 74 & 75, New OPEB Standards
- GASB No. 77, Tax Abatement Disclosures
- GASB No. 84, Fiduciary Activities
- GASB No. 87, Leases
- GASB Projects & Updates (ongoing and several sessions)
- Grants (Accounting and Auditing)
- Human Capital Management
- Information Technology (IT) Risk Management
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle
- Internal Revenue Service (IRS) Compliance Issues, Primarily Payroll Matters
- Legal Considerations for Debt Issuances & Disclosure Requirements
- Policies and Procedures Manuals
- Presenting Financial Information to Non-Financial People



- Procurement Card Red Flags
- Risk, Efficiency, & Effectiveness in Governments
- Segregation of Duties
- Single Audits for Auditees
- SPLOST Accounting, Reporting & Compliance
- Uniform Grant Guidance



Governmental Newsletters

We produce quarterly newsletters tailored to meet the needs of governments. We also provide additional timely newsletters and announcements as necessary on any emerging topics to ensure governments stay informed of current developments in the government finance environment. The newsletters are authored by Mauldin & Jenkins governmental industry specialists and have addressed a variety of subjects. In the past several years, the following topics have been

addressed in our newsletters:

- Are Your Government's Funds Secure?
- COVID-19 Updates (several)
- Cybersecurity Awareness
- Deposit Collateralization
- Employee vs Independent Contractor
- Escheat Laws on Unclaimed Property
- Federal Funding and Accountability Transparency Act
- Forensic Audit or Financial Audit?
- Form PT 440
- GASB Invitation to Comment – the New Financial Reporting Model
- GASB No. 72, Fair Value, It is Not Totally About Disclosure
- GASB No.'s 74 & 75, Other Post-Employment Benefits (OPEB)
- GASB No. 77, Abatements – Go Viral with GASB 77
- GASB No. 84 Fiduciary Activities (Series)
- GASB No. 87, Leases
- GASB No. 89, Accounting for Interest Cost Incurred Before the End of Construction
- GASB No. 91, Conduit Debt Obligations
- GASB No. 93, Replacement of Interbank Offered Rates
- General Data Protection Regulation (GDPR)
- Grants Management
- OMB Compliance Supplements
- OPEB, What You Need to Know
- Public Funds and Secure Deposit Program
- Rotating or Not Rotating Auditors
- Property Tax Assessments

You are the best auditors I have ever worked with over my career. It is a big difference having a group that is dedicated to governmental accounting.

Wesley Ropp,
Charleston Water System,
Chief Financial Officer

- Remote Auditing Best Practices
- Refunding Debt
- Sales & Use Taxes on Retail Sales of Jet Fuel
- Sales Tax Collections and Remittances by the State
- SAS Clarity Standards and Group Audits
- Single Audit, including Uniform Guidance (several)
- Social Security Administration (SSA) Incentive Payments
- Special Purpose Local Option Sales Taxes (SPLOST) Expenditures
- Subrecipient Risk Assessment Tool
- Supplemental Social Security for Inmates
- The New Tax Cuts and Jobs Act – Impact on Bond Refunding
- The Return of the Component Unit – GASB 61
- Uniform Guidance & New Procurement Requirements
- What’s Happening with Property Tax Assessments

Auditor’s Discussion & Analysis

During the course of serving our clients, we stress the importance of timely and frequent communication. Such communication takes place throughout the audit and throughout the year, and includes proactive communications regarding new and upcoming accounting standards and auditing standards, as well as, the availability to answer questions and provide advice to the government.

We believe such communication is a key to providing timely value-added service to our clients.

At the conclusion of the audit process, Mauldin & Jenkins prepares an Auditor’s Discussion & Analysis (formerly called the Audit Agenda) which provides auditor insight and summarizes the audit process, conclusions, and year-end financial analysis all under one cover.



Elements of the Auditor’s Discussion & Analysis include the following:

- Information about the Firm, and the respective personnel serving the government;
- Results of the audit and other matters which should be emphasized to the governing board;
- An overview of the governments year-end financial results and auditor insights relative to key financial elements of the government;
- An understanding of the internal control/compliance audit reports and the results of our testing of internal controls and compliance with laws and regulations;
- A summary of certain audit scopes and procedures utilized by Mauldin & Jenkins during the audit process;
- Documentation of certain required communications as required by auditing standards;

- If applicable, a summary of any findings (material weaknesses and/or significant deficiencies) and management recommendations resulting from the audit;
- Practical information regarding upcoming new financial reporting and auditing standards and pronouncements affecting the government;
- A summary of the free continuing education and newsletters made available to the government during the past year.

Mauldin & Jenkins Partner Joel Black Appointed GASB Chairman



In 2020, the Financial Accounting Foundation's board of trustees appointed Joel Black, partner-in-charge of Mauldin & Jenkins audit practice, the next Chairman of the Governmental Accounting Standards Board.

"I am very excited to take on this new professional challenge. I have been immersed my entire adult life in the important, complex world of governmental accounting. I am eager to join my new colleagues in the mission to establish and improve accounting standards, and to engage with the remarkably diverse groups of stakeholders who care so much about public sector financial reporting."

"Joel Black has a longstanding and demonstrated commitment to the mission and work of the GASB and will make an excellent chair," said Financial Accounting Foundation Chairman Kathy Casey in a statement. "He brings extensive knowledge and experience to the role and has genuine appreciation for the opportunities and challenges that our stakeholders face as accounting standards change. We are pleased to welcome him to the organization and look forward to his future leadership."

Closing

We appreciate the opportunity to serve the City of Norcross, Georgia. We believe Mauldin & Jenkins is the "right" Firm for the City. Our experience and knowledge in the governmental sector of accounting is vast and ever-improving. We would be very pleased to share our experience and understanding of governmental accounting and operations for the benefit of the City.

We would greatly appreciate your recommending us for your continued audit, accounting, and financial reporting needs. Should you or anyone at the City have any questions with regards to this proposal or about Mauldin & Jenkins, please feel free to contact us.





770-980-7734

www.mjcpa.com

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

APPENDIX B

PROPOSER GUARANTEES AND WARRANTIES

Proposer Guarantees

The proposer certifies it can and will provide and make available, at a minimum, all services set forth in Section IV, Nature of Services Required.

Proposer Warranties

1. Proposer warrants that it is willing and able to comply with State of Georgia laws with respect to foreign (non-state of Georgia) corporations.
2. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees, or agents thereof.
3. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the City.
4. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: _____



Name (typed or printed): Josh Carroll

Title: Director

Firm: Mauldin & Jenkins, LLC

Date: May 26, 2023

APPENDIX C

INSURANCE EXHIBIT

The Auditor (hereinafter called the Contractor) shall procure insurance coverage against claims that may arise from, or in connection with the performance of the work hereunder by the Contractor, his agents, representatives, employees, or subcontractors. The Contractor shall keep all the required insurance in force continuously pursuant to their responsibility described in this contract, including all extensions. The Contractor shall pay all costs, premiums, and audit charges earned and payable under the required insurance. For the purposes of this exhibit, the term "Contractor" shall also include their respective agents, representatives, employees or subcontractors; and the term "City of Norcross" (hereinafter called the "City") shall include their respective officers, agents, officials, employees, volunteers, boards and commissions.

A. Minimum Scope and Limits of Insurance

The insurance required shall be written for not less than the scope and limits of insurance specified in this exhibit, or required by applicable federal, state and/or municipal law, regulation or requirement, whichever coverage is greater. It is agreed that the scope and limits of insurance coverage specified in this exhibit are minimum requirements and shall in no way limit or exclude the City from additional limits and coverage provided under the Contractor's policies.

1. Commercial General Liability: \$1,000,000 combined single limit per occurrence for bodily injury, personal injury, property damage, contractual liability and products /completed operations.
2. Automobile Liability and Physical Damage Coverage: \$500,000 combined single limit per occurrence for any auto, including statutory uninsured/underinsured motorists' coverage and \$1,000 medical payments. Policy to include collision and comprehensive coverage for any auto used for the purpose of this contract.
3. Workers' Compensation:

Coverage A - Workers' Compensation: statutory limits as required by the Labor Code of the State of Georgia.

Coverage B - Employer's Liability: limits of \$100,000 each accident, \$500,000 disease/policy limit, \$100,000 disease/each employee. The Contractor is wholly responsible for ensuring compliance with the laws of the State of Georgia. The Contractor agrees to hold the City and its respective boards and commissions, officers, agents, officials, employees, servants, volunteers, contractors and representatives harmless from any and all suits, claims, and actions arising from personal injuries sustained by the Contractor or Contractor's employees during the course of the performance of this contract, however caused.

4. Crime & Fidelity:

Coverage A - \$1,000,000 Employee Theft

APPENDIX C (page 2)

Coverage B - \$1,000,000 Forgery & Alteration

Coverage C - \$1,000,000 Theft of Monies & Securities

Coverage D - \$1,000,000 Robbery & Safe Burglary

The Contractor shall provide that the bonding company name the City as Joint Loss Payee for purposes of this Contract.

5. Professional Liability: \$1,000,000 per occurrence, \$2,000,000 aggregate each claim.

6. Personal Property: "All risk" insurance on a replacement cost basis to cover the value of personal property belonging to the Contractor and others (including but not limited to the personal property of subcontractors) located on City property while in use or in storage for the duration of the contract. Deductible not to exceed \$1,000. The Contractor agrees that the City will not assume any responsibility for the Contractor's personal property.

B. Additional Insured Endorsement

All liability policies (with the exception of Worker's Compensation and Professional Liability) shall have the City and its respective officers, agents, officials, employees, volunteers, boards and commissions endorsed as an Additional Insured with respect to liability arising out of or in connection with the activities performed by or on behalf of the Contractor; products and completed operations of the Contractor; premises owned, leased, or used by the Contractor; or automobiles owned, leased, hired or borrowed by the Contractor. The coverage shall contain no special limitations on the scope of protection afforded to the City.

C. Acceptability of Insurers

Contractor's policies shall be written by insurance companies licensed to do business in the State of Georgia, with a Best's rating of no less than A:VII, or otherwise deemed acceptable by the City Manager.

D. Subcontractors

Contractor shall include all subcontractors as insured under its policies or shall furnish separate certificates and endorsements for each subcontractor. All coverage for subcontractors shall be subject to all of the requirements stated herein.

E. Waiver of Subrogation

Contractor shall provide that all insurance policies include a waiver of subrogation clause that states that it is agreed that in no event shall the insurance company have any right of recovery against the City. When the Contractor is self-insured, it is agreed that in no event shall the Contractor have any right of recovery against the City.

APPENDIX C (page 3)

F. Claims-Made Form

If the insurance coverage is underwritten on a claims-made basis, the retroactive date shall be prior to or coincident with the date of the contract. The certificate of insurance shall state the retroactive date.

and that the coverage is claims-made. The Contractor shall maintain coverage for the duration of the contract and for the two (2) years following the completion of the contract. Evidence of such coverage shall be provided to the City thirty (30) days prior to each policy expiration.

G. Aggregate Limits

If a general aggregate is used, the general aggregate limit shall apply separately to the project or shall be twice the occurrence limit. All aggregate limits must be declared to the City. It is agreed that the Contractor shall notify the City with reasonable promptness with information concerning the erosion of limits due to claims paid under the general aggregate during the contract term. If the aggregate limit is eroded, the Contractor agrees to reinstate or purchase additional limits to meet the minimum limit requirements stated herein. The Contractor shall pay the premium.

H. Deductibles and Self-Insured Retentions

Contractor must declare any deductibles or self-insured retentions to the City. All deductibles or self-insured retentions are the sole responsibility of the Contractor to pay and/or to indemnify.

I. Notice of Cancellation or Nonrenewal

For other than non-payment of premium, each insurance policy required by this exhibit shall be endorsed to state that coverage shall not be suspended, voided, cancelled, or reduced in coverage or in limits except after thirty (30) days prior written notice has been given to the City. Ten (10) days prior written notice shall be given for non-payment of premium.

J. Other Insurance Provisions

The policies are to contain, or be endorsed to contain, the following provisions:

1. The Contractor's insurance coverage shall be primary insurance with respect to the City. Any insurance or self-insurance maintained by the City shall be excess of the Contractor's insurance and shall not contribute with it.
2. Coverage shall state that the Contractor's insurance shall apply separately to each insured against whom a claim is made or suit is brought.
3. Any failure to comply with the claim reporting provisions of the policy shall not affect coverage provided to the City.

APPENDIX C (page 4)

K. Verification of Coverage

The Contractor shall provide the City with certificates of insurance, declaration pages, policy endorsements or provisions confirming compliance with this exhibit before work commences. The certificates and endorsements for each insurance policy are to be signed by a person authorized by the insurer to bind coverage on its behalf. Renewal of expiring certificates shall be filed thirty (30) days prior to expiration. The City reserves the right to require complete, certified copies of all required policies, at any time. All insurance documents required by this exhibit should be mailed to: City of Norcross, Administrative Services Director, 65 Lawrenceville St, Norcross, GA 30071.

L. Failure to Purchase or Maintain Insurance

If the City or the Contractor is damaged by failure of the Contractor to purchase or maintain insurance required by this exhibit, the Contractor shall bear all reasonable costs including, but not limited to, attorney's fees and costs of litigation, properly attributable thereto.

Signature of Official: _____



Name (typed or printed): Josh Carroll _____

Title: Director _____

Firm: Mauldin & Jenkins, LLC _____

Date: May 26, 2023 _____

APPENDIX D

Mr. Eric Johnson, City Manager
 City of Norcross
 65 Lawrenceville St
 Norcross, GA 30071

Dear Mr. Johnson:

We have read the Request for Proposals and fully understand its intent and contents. We certify that we have adequate personnel, insurance, equipment, and facilities to fulfill the specified requirements. We understand that our ability to meet the criteria and provide the required services shall be judged solely by the selection personnel. We have attached the following:

1. Audited financial reports for two (2) clients as outlined in Section IV, B.
2. Technical proposal as outlined in Section VI
3. Appendix A: Proposal for Auditing Services (in a separate envelope)
4. Appendix B: Proposer Guarantees and Warranties
5. Appendix C: Insurance Statement

It is further understood and agreed that all information included in, attached to, or required by the Request for Proposals shall be public record upon delivery to the City. Submitted by:

Signature of Official: _____



Name (typed or printed): Josh Carroll

Title: Director

Firm: Mauldin & Jenkins, LLC

Date: May 26, 2023

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

CITY OF FAIRBURN GEORGIA



ANNUAL COMPREHENSIVE FINANCIAL REPORT

*FISCAL YEAR ENDED
SEPTEMBER 30, 2021*

*Prepared by
City of Fairburn, Georgia Finance Department*

**CITY OF FAIRBURN, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021**

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**CITY OF FAIRBURN, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021**

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INTRODUCTORY SECTION (Unaudited)

July 27, 2022

The Honorable Mario Avery, Mayor
Members of the Fairburn City Council
and Citizens of the City of Fairburn

Dear Mayor, Council Members and Citizens:

The Annual Comprehensive Financial Report (ACFR) of the City of Fairburn, GA for the fiscal year ended September 30, 2021, is submitted herewith. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the City. To the best of our knowledge, the enclosed data are accurate in all material aspects and fairly present the financial position and results of operations of the City. All disclosures necessary to enable interested citizens to gain a reasonable understanding of the City's financial affairs are included.

To provide a reasonable basis for making its representations, management has established a comprehensive framework of internal controls surrounding the accounting system. Internal accounting controls are designed to provide a reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: (1) the cost of control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. We believe that the City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

In compliance with state laws requiring an annual audit by independent certified public accountants, the financial statements for the fiscal year ended September 30, 2021, were audited by Mauldin & Jenkins, LLC, a firm of licensed certified public accountants. The goal of an independent audit is to provide reasonable assurance that the financial statements are free of material misstatements. The audit involved performing procedures to obtain audit evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and evaluating the risks of material misstatement whether due to fraud or error. Mauldin & Jenkins rendered an unmodified opinion, and it is included in this report. Their audit was conducted in accordance with auditing standards generally accepted in the United States of America and with Government Auditing Standards issued by the Comptroller of the United States of America. An unmodified opinion indicates that the audit did not disclose any conditions that would cause the basic financial statements not to be fairly presented in all material aspects. The independent auditor's report can be found at the beginning of the financial section.

Generally accepted accounting principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City of Fairburn's MD&A can be found immediately following the independent auditor's report.

Profile of the City of Fairburn

The territory on which the City of Fairburn was originally located was acquired by the State of Georgia from the Creek Indians in the treaty of Indian Springs in 1825. U.S. Government records show a settlement as early as 1830, but the City's real growth began with the construction of the Atlanta and West Point Railroad in 1854. The City of Fairburn was incorporated on February 17, 1854 and adopted its City Charter on August 3, 1925 (Georgia Statutes 1925).

It is believed that Fairburn was named for a township in the County of York, England by William McBride, the City's first postmaster, to honor his ancestral hometown. Fairburn was once the county seat for Campbell County, Georgia, from 1870 until the County was dissolved in 1931. A telephone system was installed in 1905 and the City received electric lights in 1911. Fairburn gained worldwide distinction in 1921 by erecting the first monument to World War I.

City Administration and Officials

The City of Fairburn operates as a Mayor/Council form of government with a City Administrator. The Mayor and six council members are part-time employees. The Mayor, while a part-time employee, is also the City's Chief Executive Officer. A full-time City Administrator is appointed by and serves at the pleasure of the Mayor and Council and is responsible for carrying out their policy directives and managing the day-to-day operations of the City.

The Mayor and City Council are elected by the entire City and serve "at large" rather than representing various districts. Each year at the first regularly scheduled meeting in January, the Council elects a Mayor Pro Tem from among its members. Fairburn's Mayor Pro Tem assumes all duties and powers of the Mayor during the Mayor's absence or disability. The Mayor and Council Members serve four-year staggered terms.

The Mayor presides at all meetings of the City Council; however, the Mayor can only cast tie-breaking votes.

It is the responsibility of the Fairburn City Council to set policy for City operations, to set millage rates for property taxes, to approve a balanced budget for the City's operations, to pass ordinances and to hear and act on requests for rezoning and annexation.

The Code for the State of Georgia requires the City to adopt by local resolution an annual balanced budget. The annual budget serves as the foundation for the City's financial planning and control. The budget is prepared by fund, function and department and is closely monitored throughout the year. All activities of the City including: the general fund, the special revenue funds, the debt service fund, the capital project funds, and enterprise funds are included in the annual budget. The City's legal level of control is at the department level. Administrative budgetary control; however,

is maintained at the line-item level. As conditions change, the budget process allows for transfers and amendments. Transfers of funds less than \$1,000 within a department may be authorized by the budget officer to meet unforeseen needs without Council action. Transfers of funds greater than \$1,000 within a department are authorized by the Mayor and City Administrator. Increases in departmental or fund appropriations (amendments) are approved by the Council.

City Services

The City of Fairburn provides a range of municipal government services to its residents including police and fire protection; planning and engineering; code enforcement; street maintenance; municipal court; traffic control and park operations and maintenance.

In addition, electric, water, sewer and storm water services are provided to residents by the City and are primarily financed by charges to the customers of the related service. Solid waste collection and disposal services are offered to the citizens through a contractual agreement.

Local Economy

As a part of the Atlanta Metropolitan area, Fairburn is positioned for significant economic growth with easy access to markets in the Northeastern, Southern and Midwestern States by air, rail, or highway. The City of Fairburn is located ten miles south of Atlanta Hartsfield-Jackson International Airport, the world's busiest airport. A mainline operated by CSX provides access to their growing Fairburn intermodal yard. The community is bisected by Interstate 85 and contains portions of three state highways. Downtown Fairburn is about a 25-minute drive from the intersection of I-75, I-85, and I-20 in downtown Atlanta near the State Capital.

Fairburn works in partnership with a wide range of organizations to market the area to potential developers. The Economic & Community Development Group of the Electric Cities of Georgia is an important partner in marketing the City to developers and in helping to provide extensive support to existing utility customers. The Fulton County Development Authority and the State of Georgia's Department of Economic Development also regularly present Fairburn to interested site locators.

Fairburn is the long-time home to several large manufacturing facilities. Nestle-Purina's Fairburn plant has laid claim to be the largest dry pet food manufacturing facility in the world. Owens-Corning and Porex celebrated their 40th and 50th anniversaries, respectively, during this decade. These businesses remain some of the region's largest employers.

We're also home to many regional distribution facilities, including US Foods, Pittsburgh Paint & Glass, Toto, Duracell/Sonoco/DHL; Google; Electrolux, Pangborn, Mobis, Smuckers, S.C. Johnson, Clorox, and Aaron Rents. These large warehouses take advantage of Fairburn's proximity to downtown Atlanta, the Atlanta Airport, and the CSX intermodal facilities, as well as its easy access to I-85. It is because of these amenities that Fairburn continues to attract large industrial warehouse users. To ensure City residents and others in South Fulton have access to the employment opportunities these companies provide, the City's strategic investment in the Fairburn Educational Campus aims to create a qualified workforce to meet the employment needs of its business sector. The Fairburn Educational Campus is home to two educational institutions: Brenau University South and Georgia Military College.

Relevant Financial Policies

The City of Fairburn operates under a set of fiscal policies to ensure the City is financially sound. These policies cover five financial areas: 1) budget, 2) capital, 3) revenue, 4) fund balance and 5) debt. Below is a summary of those policies which are relevant to understanding the financial statements and the financial condition of the City.

1. The City of Fairburn will finance all current expenditures with current revenues. Fairburn will avoid balancing current expenditures through the obligation of future resources. The City will adopt a balanced annual operating budget each year.
2. Capital budgeting is essential and prevents excessive costs in any one budget year. Capital purchases maintains the City's infrastructure. The City continued a multi-year initiative to resurface roads, build sidewalks, upgrade/replace traffic control devices and other transportation related purposes. Capital transportation projects are currently funded by the 2016 TSPLOST.
3. The City of Fairburn has a stable and diversified revenue structure. Revenues that are unique to a particular year and are considered one-time are not used for ongoing expenditures.
4. Fairburn strives to maintain an unassigned General Fund balance of at least 20-30% of expenditures to offset potential economic downturns and to ensure sufficient resources for current liabilities. Unassigned fund balances will only be used for one-time expenditures and not recurring operating expenditures.

Major Initiatives

The City is committed to promoting community development and improving the infrastructure. Among the City's top priorities is the redevelopment of various areas within the City including the downtown area and the SR 74 corridor. To address some of the priorities of the City, the citizens of Fairburn approved a 2016 TSPLOST to fund various transportation projects over the course of five years. The fiscal year 2019 projects included: 1) resurfacing and reconstructing roads, 2) installing sidewalks, 3) installing roadway lighting, 4) installing medians 5) constructing new roads and 6) installation of handicap ramps.

Other initiatives included the completion of the Gateway Project which was a joint venture with Union City to upgrade the pedestrian facilities at the intersection of SR 14/US 29 and SR 138. The project included enhancements such as a pedestrian plaza with decorative pavers, a seat wall, gateway signage and landscaping as well as a bus pull out lane.

The design for the Park and Ride lot was completed and construction began. Future expansion will include bus pull outs and shelters. The project will relieve traffic on SR 74 during peak hours.

Fairburn continues to improve and upgrade its public infrastructure with projects including the Frankie Mae Arnold Stage and Courtyard in the downtown area. The City constructed four

fishing/viewing docks at Duncan Park. Security cameras were added to the Park as well as fencing around the basketball courts. City Hall, Municipal Court and the police station were renovated.

The City began the process of migration the software program utilized by utilities to place them on the same software as the Finance Department. The migration will prevent the Finance Department from re-entering information from one system into another and increasing the risk for human error. It will also provide real-time information.

The City of Fairburn is in the process of completing major downtown improvements with new sidewalks, lighting, benches, landscaping, and improved infrastructure which will dramatically change the look of downtown Fairburn.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Fairburn for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended September 30, 2020. This was the thirty second consecutive year, the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, the City must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. In addition, The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Distinguished Budget Presentation Award to the City of Fairburn for fiscal year 2019-2020. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation.

The Certificate of Achievement is valid for one year. We believe that our fiscal year 2021 ACFR continues to meet the Certificate of Achievement Program's requirements and we are submitting the fiscal year 2021 ACFR to GFOA to determine their eligibility for certificates.

The preparation of this report was accomplished with the dedicated efforts of the Finance Department staff and through the cooperation of all City departments. We appreciate the dedication and support of each staff member for the contributions made in the preparation of this report. We would also like to thank the Mayor and City Council for the support and guidance they have given us in planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectfully Submitted,

Peterson David

Peterson David
Finance Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Fairburn
Georgia**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2020

Christopher P. Morrell

Executive Director/CEO

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

**CITY OF FAIRBURN, GEORGIA
CITY OFFICIALS
SEPTEMBER 30, 2021
CITY COUNCIL**

Elizabeth Carr-Hurst, Mayor
Alex Heath, Mayor Pro Tem
Hattie Portis-Jones
Linda J. Davis
Alex Heath
Ulysses Smallwood
Pat Pallend
James Whitmore

CITY ADMINISTRATOR

Vacant

CITY CLERK

Deannia Ray

HUMAN RESOURCES

Linda Johnson

INTERIM FINANCE DIRECTOR

Rodrique Taylor

CHIEF OF POLICE

Stoney Mathis

FIRE CHIEF

Cornelius Robinson

COMMUNITY DEVELOPMENT DIRECTOR

Lester Thompson

PLANNING AND ZONING DIRECTOR

Tarika Peeks

ECONOMIC DEVELOPMENT DIRECTOR

Sylvia Abernathy

UTILITY DIRECTOR

John Martin

BUILDING INSPECTOR

Harvey Stokes

STREETS AND GARAGE DIRECTOR

Gale Higgs

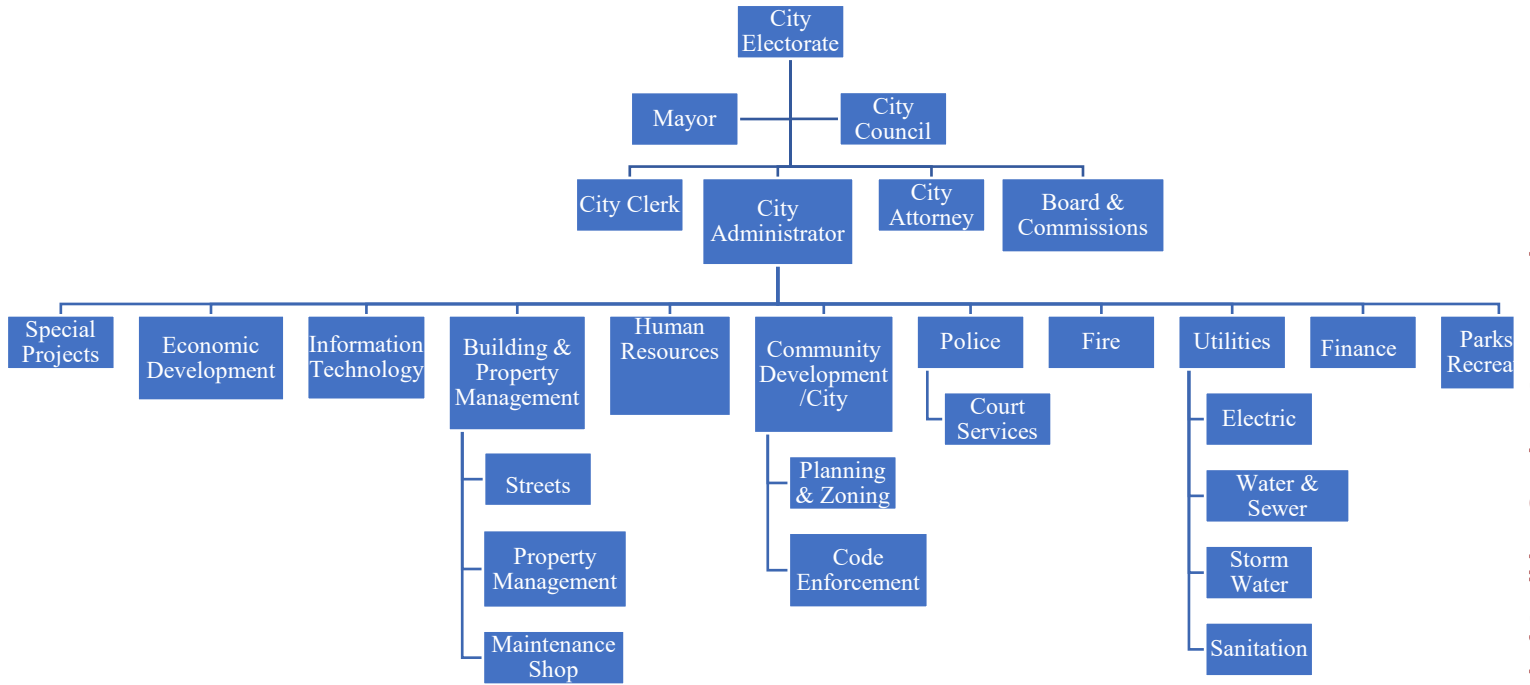
PARKS AND RECREATION DIRECTOR

Chapin Payne

CITY ATTORNEYS

Turner & Ross, LLC

City of Fairburn, Georgia
Organizational Chart
September 30, 2021



Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

**To the Honorable Mayor and Members
of the City Council
City of Fairburn, Georgia**

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **City of Fairburn, Georgia** (the "City") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City of Fairburn, Georgia's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Fairburn, Georgia, as of September 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the General Fund and Grants Fund for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 20, the City of Fairburn, Georgia implemented Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, as of October 1, 2020. This standard significantly changed the accounting for the City's Municipal Court Fund. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Schedule of Changes in the City's Net Pension Liability and Related Ratios, and the Schedule of City Contributions on pages 4-15 and pages 63 and 64, respectively be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Fairburn, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements and schedules, the schedule of projects constructed with transportation special purpose local option sales tax proceeds, and introductory and statistical sections, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules, and the schedule of projects constructed with transportation special purpose local option sales tax proceeds (collectively the “supplementary information”) are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 27, 2022 on our consideration of the City of Fairburn, Georgia’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on effectiveness of the City of Fairburn, Georgia’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Fairburn, Georgia’s internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Atlanta, Georgia
July 27, 2022

As management of the City of Fairburn (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the financial statements and the notes to the financial statements.

FINANCIAL HIGHLIGHTS

Key financial highlights for fiscal year 2021 are as follows:

- The assets and deferred outflows of resources for the City of Fairburn exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$104,981,743 (net position). Of this amount, \$58,637,254 is invested in capital assets, net of related debt; \$6,050,614 is restricted; and \$40,293,875 is unrestricted and may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's total net position increased by \$14,397,287 as compared to an increase of \$10,937,755 in the prior fiscal year.
- At the end of the current fiscal year, total fund balance for the General Fund was \$18,781,858, an increase of \$3,413,352 over the prior fiscal year.
- Transfers from Enterprise Funds for General Fund operations were \$0, \$600,000 and \$1,246,992 in fiscal 2021, 2020 and 2019, respectively.

OVERVIEW OF THE FINANCIAL STATEMENTS

This Discussion and Analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to those financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. All governmental and business-type activities are consolidated to arrive at a total for the Primary Government. There are two government-wide statements, the statement of net position and the statement of activities, which are described below.

The statement of net position presents information on all of the City's assets, deferred outflows of resources, deferred inflows of resources, and liabilities, with the difference between these reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. It is important to note that this statement consolidates the governmental fund's current financial resources (short-term) with capital assets and long-term liabilities.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The governmental activities of the City include general government, judicial, public safety, public works, culture and recreation, and planning and development.

The business-type activities of the City include electric, water and sewer, educational complex, stormwater, and sanitation. The City's government-wide financial statements are presented on pages 16 and 17.

Reporting the City's Most Significant Funds

Unlike government-wide financial statements, the focus of fund financial statements is directed at specific activities of the City rather than the City as a whole. Except for the General Fund, a special revenue fund is established to satisfy managerial control over committed resources or to satisfy finance-related legal requirements established by external parties or governmental statutes or regulations. The City's fund financial statements are divided into two broad categories, namely, (1) governmental funds and (2) proprietary funds.

Governmental Funds

Governmental fund financial statements consist of a balance sheet and statement of revenues, expenditures, and change in fund balances and are prepared on an accounting basis that is significantly different from that used to prepare the government-wide financial statements.

In general, these financial statements have a short-term emphasis and, for the most part, measure and account for cash and other assets that can easily be converted to cash. For example, amounts reported on the balance sheet include items such as cash and receivables collectible within a fiscal year, but do not include capital assets such as land and buildings. Fund liabilities include amounts that are to be paid within a fiscal year. The difference between a fund's total assets, deferred inflows of resources, and total liabilities is labeled as the fund balance, and generally indicates the amount that can be used to finance the next fiscal year's activities. Likewise, the statement of revenues, expenditures, and changes in fund balances for governmental funds reports only those revenues and expenditures that were collected in cash or paid with cash, respectively, during the current period or very shortly after the end of the fiscal year.

For the most part, the balances and activities accounted for in governmental funds are also reported in the governmental activities columns of the government-wide financial statements. However, because different accounting basis are used to prepare fund financial statements, there are often significant differences between the totals presented in these financial statements. For this reason, there is an analysis at the bottom of the balance sheet that reconciles the total fund balances to the amount of net position presented in the governmental activities column on the statement of net position. Also, on page 20, there is a reconciliation of the statement of revenues, expenditures, and changes in fund balance of governmental funds to the statement of activities.

The City presents in separate columns funds that are most significant to the City (major funds) and all other governmental funds are aggregated and reported in a single column (non-major funds). The City's governmental fund financial statements are presented on pages 18 and 19.

Proprietary Funds

Proprietary fund financial statements consist of a statement of net position, the statement of revenues, expenses, and changes in fund net position and the statement of cash flows, which are prepared on the full accrual basis of accounting. For financial reporting purposes, proprietary funds are grouped into Enterprise Funds.

The City uses Enterprise Funds to account for business-type activities that typically charge fees to customers for the use of specific goods or services. Balances and activities accounted for in the City's Enterprise Funds are also reported in the business-type activities columns of the government-wide financial statements and use the same basis of accounting as the government-wide statements.

The City presents in separate columns Enterprise Funds that are most significant to the City (major enterprise funds) and all other Enterprise Funds are aggregated and reported in a single column. A statement of cash flows is presented at the fund financial statement level for proprietary funds.

The City's proprietary fund financial statements are presented on pages 23 - 25.

Overview of the City's Financial Position and Operations

The City's overall financial position and operations for the past two fiscal years are summarized as follows based on the information included in the government-wide financial statements (see pages 16 and 17):

City of Fairburn Summary of Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Assets:						
Current and other assets	\$ 30,211,931	\$ 23,913,333	\$ 28,065,971	\$ 26,165,999	\$ 58,277,902	\$ 50,079,332
Capital assets, net	45,767,617	37,639,548	36,618,931	37,619,138	82,386,548	75,258,686
Total assets	75,979,548	61,552,881	64,684,902	63,785,137	140,664,450	125,338,018
Deferred outflows of resources	1,705,531	1,635,706	1,249,427	1,436,836	2,954,958	3,072,542
Liabilities:						
Other liabilities	6,717,158	4,108,553	5,105,068	4,570,196	11,822,226	8,678,749
Long-term liabilities	7,889,452	8,265,579	18,648,899	20,534,146	26,538,351	28,799,725
Total liabilities	14,606,610	12,374,132	23,753,967	25,104,342	38,360,577	37,478,474
Deferred inflows of resources	236,858	305,015	40,230	42,615	277,088	347,630
Net position:						
Net investment in capital assets	39,187,800	31,192,270	19,449,454	18,711,776	58,637,254	49,904,046
Restricted	3,905,013	3,966,175	2,145,601	1,189,571	6,050,614	5,155,746
Unrestricted	19,748,798	15,350,995	20,545,077	20,173,669	40,293,875	35,524,664
Total net position	\$ 62,841,611	\$ 50,509,440	\$ 42,140,132	\$ 40,075,016	\$ 104,981,743	\$ 90,584,456

City of Fairburn, Georgia
Management's Discussion and Analysis
September 30, 2021

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Financial Position

The total net position of the City increased \$14,397,287 or 15.89%, from \$90,584,456 to \$104,981,743 as noted in the following table.

City of Fairburn Summary of Changes in Net Position						
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues						
Charges for services	\$ 2,653,975	\$ 3,545,194	\$ 18,657,053	\$ 19,257,249	\$ 21,311,028	\$ 22,802,443
Operating grants and contributions	90,737	699,575	-	-	90,737	699,575
Capital grants and contributions	9,044,549	5,081,194	1,219,090	895,390	10,263,639	5,976,584
General revenues:						
Property taxes	8,680,841	7,571,527	-	-	8,680,841	7,571,527
Sales taxes	4,550,878	3,976,456	-	-	4,550,878	3,976,456
Franchise taxes	1,262,038	1,269,600	-	-	1,262,038	1,269,600
Insurance premium taxes	1,052,080	997,441	-	-	1,052,080	997,441
Motor vehicle taxes	862,927	579,231	-	-	862,927	579,231
Beer, wine, and liquor taxes	295,599	265,113	-	-	295,599	265,113
Hotel/Motel taxes	220,709	190,904	-	-	220,709	190,904
Other taxes	244,910	206,221	-	-	244,910	206,221
Miscellaneous	108,417	13,732	-	-	108,417	13,732
Gain on sale of capital assets	124	15,101	-	-	124	15,101
Unrestricted investment earnings	69,634	273,681	7,251	30,714	76,885	304,395
Total revenues	29,137,418	24,684,970	19,883,394	20,183,353	49,020,812	44,868,323
Expenses:						
General government	2,873,534	2,455,156	-	-	2,873,534	2,455,156
Judicial	647,656	483,820	-	-	647,656	483,820
Public safety	7,775,503	8,233,961	-	-	7,775,503	8,233,961
Public works	2,943,118	3,874,327	-	-	2,943,118	3,874,327
Culture and recreation	439,241	744,769	-	-	439,241	744,769
Planning and development	1,116,042	688,040	-	-	1,116,042	688,040
Interest on long-term debt	310,153	339,498	-	-	310,153	339,498
Electric	-	-	9,643,206	8,479,982	9,643,206	8,479,982
Water & sewer	-	-	6,870,050	6,600,957	6,870,050	6,600,957
Education complex	-	-	938,836	979,161	938,836	979,161
Stormwater	-	-	332,443	309,145	332,443	309,145
Sanitation	-	-	733,743	741,752	733,743	741,752
Total expenses	16,105,247	16,819,571	18,518,278	17,110,997	34,623,525	33,930,568
Increase in net position before transfers	13,032,171	7,865,399	1,365,116	3,072,356	14,397,287	10,937,755
Transfers	(700,000)	(96,633)	700,000	96,633	-	-
Changes in net position	12,332,171	7,768,766	2,065,116	3,168,989	14,397,287	10,937,755
Net position, beginning of fiscal year	50,509,440	42,740,674	40,075,016	36,906,027	90,584,456	79,646,701
Net position, end of fiscal year	\$ 62,841,611	\$ 50,509,440	\$ 42,140,132	\$ 40,075,016	\$ 104,981,743	\$ 90,584,456

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

Governmental Activities

Net position for governmental activities increased \$12,332,171 or 24.42%. Total governmental revenues increased \$4,452,448 or 18.04%. Charges for services, which previously included municipal court fines, decreased \$891,219 or 25.14% as a result of the implementation of GASB 84 (See Note 20) which reports fines and forfeitures in a separate fiduciary fund. Operating grants and contributions decreased \$608,838 or 87% as prior year revenues benefited from CARES Act funding from the federal government related to the pandemic. Capital grants and contributions increased \$3,963,355 or 78% as a result of a \$1,716,971 increase in TSPLOST allocations with the remainder attributable to increases in federal grants and intergovernmental agreements for various infrastructure projects. Property taxes increased \$1,109,314 or 14.65% as assessed values for real property continue to rise in Fulton County. Sales taxes increased \$574,422 or 14.45% along with general increases in retail activity as the pandemic subsided. Motor vehicle taxes increased \$283,696 or 48.98% along with nationwide trends in additional vehicle purchases as a result of the pandemic. Unrestricted investment earnings decreased \$204,047 as interest rates have decreased.

Overall expenses for governmental activities decreased \$714,324 or 4.25%. General government expenses increased \$418,378 or 17.04% as a result of increases in repair and maintenance, professional expenses, contractual services and merchant fees. Public safety expenses decreased \$458,458 or 5.57% as a result of unfilled positions. Public works expenses decreased \$931,209 or 24.04% as prior year expenses included more road resurfacing projects. Culture and recreation expenses decreased \$305,525 as a result of reductions in service from the pandemic. Planning and development expenses increased \$428,002 or 62.21% as a result of additional depreciation allocated to this category.

Business-Type Activities

Net position for business type activities increased \$2,065,116 or 5.15% from the prior fiscal year. The activities of each enterprise fund are discussed below.

Electric Fund. Electric revenues decreased by \$237,596 or 2.49%. Overall operating expenses increased \$1,166,023 or 13.76%. Cost of sales and services increased \$1,136,938 or 16.87% primarily from increased costs for wholesale electricity. General operating expenses and depreciation were consistent with the prior year. Transfers from the General Fund were zero and \$24,695 for fiscal years 2021 and 2020 respectively.

Electric Fund, Summary of Changes in Net Position

	2021	2020	\$ Change	% Change
OPERATING REVENUES				
Charges for sales and services	\$ 9,300,061	\$ 9,537,657	\$ (237,596)	(2.49) %
OPERATING EXPENSES				
Cost of sales and services	7,875,985	6,739,047	1,136,938	16.87
General operating expenses	1,388,827	1,360,252	28,575	2.10
Depreciation and amortization	377,307	376,797	510	0.14
Total operating expenses	9,642,119	8,476,096	1,166,023	13.76
Operating income	(342,058)	1,061,561	(1,403,619)	(132.22)
NON OPERATING REVENUES				
Interest income	77	62	15	24.19
Interest expense	(1,087)	(3,886)	2,799	(72.03)
Transfers in (out)	-	24,695	(24,695)	(100.00)
Change in net position	\$ (343,068)	\$ 1,082,432	\$ (1,428,299)	(131.95) %

City of Fairburn, Georgia
Management's Discussion and Analysis
September 30, 2021

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Water and Sewer Fund. Operating income for the Water and Sewer fund was \$1,730,578 for fiscal year 2021 compared to \$2,438,634 in the prior fiscal year, a decrease of \$708,056 or 29.03%. Revenues decreased \$432,681 or 5.73% and expenses increased 275,375 or 5.39%. Transfers to meet General Fund obligations were zero and \$550,000 for 2021 and 2020, respectively.

Water and Sewer Fund, Summary of Changes in Net Position

	2021	2020	\$ Change	% Change
OPERATING REVENUES				
Charges for sales and services	\$ 7,118,549	\$ 7,551,230	\$ (432,681)	(5.73) %
OPERATING EXPENSES				
Cost of sales and services	3,639,796	3,433,850	205,946	6.00
General operating expenses	1,005,513	936,839	68,674	7.33
Depreciation and amortization	742,662	741,907	755	0.10
Total operating expenses	5,387,971	5,112,596	275,375	5.39
Operating income	1,730,578	2,438,634	(708,056)	(29.03)
NON OPERATING REVENUES (EXPENSE)				
Interest income	5,422	24,675	(19,253)	(78.03)
Interest expense	(1,482,079)	(1,488,361)	6,282	(0.42)
Total non-operating revenue (expenses)	(1,476,657)	(1,463,686)	(12,971)	0.89
Capital contributions - tap fees	1,219,090	895,390	323,700	36.15
Transfers in (out)	-	(550,000)	550,000	(100.00)
Change in net position	\$ 1,473,011	\$ 1,320,338	\$ 152,673	11.56 %

Educational Complex Fund. This fund had an operating losses of \$79,113 and \$113,555 for fiscal years 2021 and 2020, respectively. Revenues were consistent with the prior year. General operating expenses decreased \$17,212 or 2.86% primarily from decreases in repair and maintenance costs.

Educational Complex Fund, Summary of Changes in Net Position

	2021	2020	\$ Change	% Change
OPERATING REVENUES				
Charges for sales and services	\$ 505,118	\$ 487,888	\$ 17,230	3.53 %
OPERATING EXPENSES				
General operating expenses	62,699	77,075	(14,376)	(18.65)
Depreciation and amortization	521,532	524,368	(2,836)	(0.54)
Total operating expenses	584,231	601,443	(17,212)	(2.86)
Operating income (loss)	(79,113)	(113,555)	34,442	(30.33)
NON OPERATING REVENUES (EXPENSE)				
Interest income	1,752	5,977	(4,225)	(70.69)
Interest expense	(354,605)	(377,718)	23,113	(6.12)
Total non-operating revenue (expenses)	(352,853)	(371,741)	18,888	(5.08)
Transfers in (out)	700,000	671,938	28,062	4.18
Change in net position	\$ 268,034	\$ 186,642	\$ 81,392	43.61 %

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

Stormwater Fund. This Fund was created during fiscal year 2010 to properly segregate infrastructure utility charges in accordance with State statutes. Revenues increased \$23,032 or 2.75% as new properties are added to the City. General operating expenses increased \$23,928 or 7.54% as a result of increases in contractual services.

Stormwater Fund, Summary of Changes in Net Position

	2021	2020	\$ Change	% Change
OPERATING REVENUES				
Charges for sales and services	\$ 860,661	\$ 837,629	\$ 23,032	2.75 %
OPERATING EXPENSES				
General operating expenses	115,671	91,931	23,740	25.82
Depreciation and amortization	216,772	217,214	(442)	(0)
Total operating expenses	332,443	309,145	23,298	7.54
Change in net position	\$ 528,218	\$ 528,484	\$ (266)	(0.05) %

Sanitation Fund. Operating income increased \$37,828 or 37.42%. Revenue increased slightly by \$29,819 or 3.54%. General operating expenses decreases slightly by \$8,009. Transfers to the General Fund were zero and \$50,000 in fiscal 2021 and 2020, respectively.

Sanitation Fund, Summary of Changes in Net Position

	2021	2020	\$ Change	% Change
OPERATING REVENUES				
Charges for sales and services	\$ 872,664	\$ 842,845	\$ 29,819	3.54 %
OPERATING EXPENSES				
General operating expenses	733,743	741,752	(8,009)	(1.08)
Operating income	138,921	101,093	37,828	37.42
Transfers in (out)	-	(50,000)	50,000	(100.00)
Change in net position	\$ 138,921	\$ 51,093	\$ 87,828	171.90 %

Financial Analysis of the City's Funds

As noted earlier, the City of Fairburn uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Fund Balance

The City's combined fund balances as of the end of the current fiscal year for governmental funds, presented on page 18, were \$24,255,133 compared to \$20,635,520 in the prior fiscal year.

City of Fairburn Summary of Governmental Fund Balances

	2021	2020	\$ Change
General Fund, as restated	\$ 18,781,858	\$ 15,368,506	\$ 3,413,352
General Obligation Bond Capital Projects Fund	2,489,491	2,195,841	293,650
TSPLOST Fund	2,177,843	1,627,993	549,850
Grants Fund	473,670	1,003,585	(529,915)
Other Governmental Funds	332,271	439,595	(107,324)
Total Governmental Fund Balances	<u>\$ 24,255,133</u>	<u>\$ 20,635,520</u>	<u>\$ 3,619,613</u>

-The General Fund's fund balance was increased by \$3,413,352 due to increases in tax revenue and overall revenues exceeding expenditures and transfers out for the fiscal year.

-The General Obligation Bond Fund's fund balance increased by \$293,650 as property taxes exceeded debt service requirements and capital outlay.

-The TSPLOST Fund's fund balance increased \$549,850 due to sales taxes exceeding capital outlay.

-Grants Fund's fund balance decreased \$529,915 as expenditures exceeded intergovernmental revenues and transfers in.

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City of Fairburn, Georgia
Management's Discussion and Analysis
September 30, 2021

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City of Fairburn Summary Changes in Governmental Fund Balance

	<u>2021</u>	<u>2020</u>	<u>\$ Change</u>	<u>% Change</u>
Revenues				
Property taxes	\$ 8,726,560	\$ 7,553,854	\$ 1,172,706	15.52 %
Sales taxes	4,550,878	3,976,456	574,422	14.45
Franchise taxes	1,262,038	1,269,600	(7,562)	(0.60)
Insurance premium taxes	1,052,080	997,441	54,639	5.48
Motor vehicle taxes	862,927	579,231	283,696	48.98
Beer, wine, and liquor taxes	295,599	265,113	30,486	11.50
Hotel/Motel taxes	220,709	190,904	29,805	15.61
Other taxes	244,910	206,221	38,689	18.76
Licenses and permits	1,668,523	1,607,386	61,137	3.80
Intergovernmental	9,047,628	5,714,255	3,333,373	58.33
Fines and forfeitures	303,095	908,996	(605,901)	(66.66)
Charges for services	617,588	913,497	(295,909)	(32.39)
Interest revenue	78,462	312,195	(233,733)	(74.87)
Other revenues	173,186	129,047	44,139	34.20
Total revenues	<u>\$ 29,104,183</u>	<u>\$ 24,624,196</u>	<u>\$ 4,479,987</u>	<u>18.19</u>
Expenditures				
Current:				
General government	\$ 2,999,655	\$ 2,992,573	\$ 7,082	0.24
Judicial	648,158	485,978	162,180	33.37
Public safety	8,288,811	7,988,409	300,402	3.76
Public works	5,944,896	3,352,766	2,592,130	77.31
Parks and recreation	398,482	398,005	477	0.12
Planning and development	763,503	659,665	103,838	15.74
Capital outlays	4,911,771	3,613,471	1,298,300	35.93
Debt service:				
Principal	619,498	660,945	(41,447)	(6.27)
Interest	209,920	236,585	(26,665)	(11.27)
Total expenditures	<u>24,784,694</u>	<u>20,388,397</u>	<u>4,396,297</u>	<u>21.56</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,319,489</u>	<u>4,235,799</u>	<u>83,690</u>	<u>1.98</u>
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	124	15,101	(14,977)	-
Transfers in	909,840	850,000	59,840	7.04
Transfers out	(1,609,840)	(946,633)	(663,207)	70.06
Total other financing sources (uses)	<u>(699,876)</u>	<u>(81,532)</u>	<u>(618,344)</u>	<u>758.41</u>
Net change in fund balances	<u>\$ 3,619,613</u>	<u>\$ 4,154,267</u>	<u>\$ (534,654)</u>	<u>(12.87) %</u>

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

Excess of revenues over expenditures prior to other financing sources (uses) in the Governmental Funds before other financing sources and uses for the current fiscal year was \$4,319,489 as compared to \$4,235,799 in the prior fiscal year. The General Fund had an excess of \$4,309,982; the General Obligation Bond Capital Projects Fund had an excess of \$293,650; the TSPLOST Fund had an excess of \$549,850; the Grants Fund had a deficiency of \$1,083,212 and non-major governmental funds had an excess of \$249,219.

Total governmental revenues increased \$4,479,987 or 18.19%. Property taxes increased \$1,172,706 or 15.52% as assessed values of real property continue to increase. Sales taxes increased \$574,422 or 14.45% along with general improvements in the overall economy. Intergovernmental revenues increased \$3,333,373 or 58.33% mostly attributable to federal funding received through the state DOT for various transportation projects; and other intergovernmental agreements with the South Fulton Community Improvement District related to infrastructure improvements. Fines and forfeitures decreased \$605,901 or 66.66% as a result of the implementation of GASB 84 which reports fines and forfeitures in a separate fiduciary fund. Motor vehicle taxes increased \$283,696 or 48.98% along with nationwide trends in additional vehicle purchases as a result of the pandemic. Interest revenues decreased \$233,733 or 74.87% as interest rates have decreased. Charges for services decreased \$295,909 or 32.39% as a result of significant decreases in disposal fees.

Total governmental expenditures increased \$4,396,297 or 21.56%. General government expenses increased by \$7,082. Judicial expenditures increased \$162,180 or 33.37% as prior year expenses were impacted by the pandemic. Public safety expenditures increased by \$300,402 or 3.76%. Public works expenditures increased \$2,592,130 or 77.31% because of increases in intergovernmental projects and transportation grants. Capital outlays increased \$1,298,300 or 35.93% as certain TSPLOST projects which were deferred from prior years. Other changes in expenditure categories did not have a significant impact on total expenditures.

General Fund Budgetary Highlights

The final amended budgets passed by the City Council anticipated revenues and transfers from the Enterprise Funds being sufficient to meet operations of the General Fund. Actual results were \$6,687,943 better than budgeted.

A comparison of the final budgets to actual results are located on page 21.

- General Fund revenues in total were \$4,232,385 better than budgeted. Budgeted revenues are generally based on prior years' activity and trends. Property taxes were \$1,611,312 better than budgeted as assessed values continue to increase. Sales taxes were \$1,650,878 better than budgeted as budgets remain very conservative and as the general economy has improved faster than projected. Motor vehicle taxes were \$577,927 better than budgeted along with nationwide trends toward increased vehicle sales as a result of the pandemic. License and permits were \$371,235 better than budgeted as construction permit applications were better than projected. Fines and forfeitures were \$381,478 less than projected as the budget did not contemplate the impact of GASB 84 on the General fund.
- The actual expenditures of \$14,246,877 were \$1,563,707 less than budgeted as management continues control measures implemented in prior years as well as very conservative budget estimates.

Capital Asset and Debt Administration

Capital Assets

The City has invested \$82,386,548 in capital assets (net of accumulated depreciation). Capital assets held by the City at the end of the current and previous fiscal years are summarized as follows:

City of Fairburn, Summary of Capital Assets, net of Accumulated Depreciation

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 5,337,956	\$ 5,337,956	\$ 3,924,899	\$ 3,924,899	\$ 9,262,855	\$ 9,262,855
Construction in Progress	12,454,590	6,885,903	-	7,905	12,454,590	6,893,808
Buildings, grounds and improvements	6,537,867	6,391,764	15,978,691	16,623,348	22,516,558	23,015,112
Machinery and equipment	909,228	819,461	264,393	271,851	1,173,621	1,091,312
Infrastructure	18,891,527	16,999,628	13,860,975	13,925,236	32,752,502	30,924,864
Vehicles	1,636,449	1,204,836	2,589,973	2,865,899	4,226,422	4,070,735
	<u>\$ 45,767,617</u>	<u>\$ 37,639,548</u>	<u>\$ 36,618,931</u>	<u>\$ 37,619,138</u>	<u>\$ 82,386,548</u>	<u>\$ 75,258,686</u>

Net capital assets for governmental activities increased \$8,128,069 and is primarily related to infrastructure projects funded by TSPLOST funds as well as intergovernmental revenues from the South Fulton Community Improvement District and federal transportation grants. Net capital assets for business-type activities decreased \$1,000,207 as depreciation expenses offset asset purchases. The detailed capital assets schedule is reported in Note 6 of the footnotes to the financial statements.

Long-term Debt

At the end of the current fiscal year, the City had long-term debt related to business-type activities of \$20,310,000 and \$7,437,764 for governmental activities. Bonds, notes, and financed purchases outstanding as of the fiscal year ended September 30, 2021 are fully secured by the full faith and credit of the City. Business-type activities debt is secured by electric, water and sewer, and educational complex revenues while governmental debt is secured by general revenues.

The debt position of the City is summarized below and is more fully analyzed in Note 8 of the footnotes to the financial statements.

City of Fairburn Outstanding Long-Term Liabilities

	2021	2020
Governmental Activities		
2011 General Obligation Bonds	\$ 490,000	\$ 960,000
2017 Refunding Bonds	6,895,000	7,020,000
Financed Purchases	52,764	77,262
	<u>\$ 7,437,764</u>	<u>\$ 8,057,262</u>
Business-type Activities		
Series 2011 Education Campus Bonds	\$ -	\$ 585,000
Series 2013 Revenue Refunding Bonds	4,145,000	5,075,000
Series 2014 Utility Bonds	3,520,000	3,710,000
Series 2017 Educational Revenue Refunding Bonds	12,645,000	12,790,000
Financed Purchases	-	28,958
	<u>\$ 20,310,000</u>	<u>\$ 22,188,958</u>

Economic Factors and Next Fiscal Year's Budgets and Rates

The City continues to enjoy the benefits of its location along I-85 and its proximity to the Atlanta Airport. Commercial and industrial development is also rebounding, especially large regional distribution centers along Oakley Industrial Boulevard and national retailers along the Highway 74 corridor to Tyrone and Peachtree City south of the Interstate 85 interchange.

Service levels continue to improve and revenue estimates are conservatively made. Property taxes for general operations remained at 8.1 mills and debt service millage remained at 1.46 for the October 2021 billing.

Electric rate add-ons for the power cost adjustment (PCA) and the environmental compliance cost recovery fee (ECCR) have remained steady since early 2013. Water and sewer rates have not changed in quite some time however, level of service has improved for all citizens of Fairburn, Georgia.

Contacting the City's Financial Management

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City's Finance Department (770) 964-2244, City Hall, 56 Malone Street, Fairburn, Georgia 30213-1341.

CITY OF FAIRBURN, GEORGIA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 25,744,557	\$ 14,324,567	\$ 40,069,124
Restricted cash and cash equivalents	1,026,885	4,244,025	5,270,910
Investments	107,378	6,232,415	6,339,793
Investments with fiscal agent (restricted assets)	-	69,649	69,649
Accounts receivable, net of allowances	-	2,835,065	2,835,065
Taxes receivable, net of allowances	528,317	-	528,317
Intergovernmental receivables	2,291,817	-	2,291,817
Inventory	6,558	-	6,558
Other receivables	301,749	360,000	661,749
Prepaid items	198,634	250	198,884
Prepaid bond insurance (unamortized balance)	6,036	-	6,036
Capital assets:			
Non-depreciable	17,792,546	3,924,899	21,717,445
Depreciable, net of accumulated depreciation	27,975,071	32,694,032	60,669,103
Total assets	75,979,548	64,684,902	140,664,450
DEFERRED OUTFLOWS OF RESOURCES			
Deferred loss on refunding of debt	646,208	1,069,503	1,715,711
Pension related items	1,059,323	179,924	1,239,247
Total deferred outflows of resources	1,705,531	1,249,427	2,954,958
LIABILITIES			
Accounts payable	1,584,526	2,141,642	3,726,168
Retainage payable	262,317	-	262,317
Funds held in escrow (due to others)	710,145	-	710,145
Accrued liabilities	72,403	49,578	121,981
Accrued interest payable	66,334	84,090	150,424
Unearned revenue	3,130,891	-	3,130,891
Customer deposits payable	1,100	855,271	856,371
Compensated absences due within one fiscal year	243,709	34,487	278,196
Compensated absences due in more than one fiscal year	87,474	10,486	97,960
Financed purchases due within one fiscal year	25,733	-	25,733
Financed purchases due in more than one fiscal year	27,031	-	27,031
Bonds payable due within one fiscal year	620,000	1,940,000	2,560,000
Bonds payable due in more than one fiscal year	6,766,047	18,467,053	25,233,100
Net pension liability due in more than one fiscal year	1,008,900	171,360	1,180,260
Total liabilities	14,606,610	23,753,967	38,360,577
DEFERRED INFLOWS OF RESOURCES			
Pension related items	236,858	40,230	277,088
Total deferred inflows of resources	236,858	40,230	277,088
NET POSITION			
Net investment in capital assets	39,187,800	19,449,454	58,637,254
Restricted for debt service	12,389	2,075,952	2,088,341
Restricted for capital construction	1,478,485	-	1,478,485
Restricted for transportation projects	2,177,843	-	2,177,843
Restricted for law enforcement activities	71,256	-	71,256
Restricted for corpus of perpetual care cemetery funds (nonspendable)	10,000	-	10,000
Restricted for cemetery operating capital	76,210	-	76,210
Restricted by third party as letter of credit	-	69,649	69,649
Restricted for federal and state programs	78,830	-	78,830
Unrestricted	19,748,798	20,545,077	40,293,875
Total net position	\$ 62,841,611	\$ 42,140,132	\$ 104,981,743

The accompanying notes are an integral part of these financial statements.

CITY OF FAIRBURN, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Functions/Programs	Net (Expenses) Revenues and Changes in Net Position						
	Program Revenues				Primary Government		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 2,873,534	\$ 1,668,523	\$ -	\$ -	\$ (1,205,011)	\$ -	\$ (1,205,011)
Judicial	647,656	273,522	-	-	(374,134)	-	(374,134)
Public safety	7,775,503	29,573	90,737	546,817	(7,108,376)	-	(7,108,376)
Public works	2,943,118	617,588	-	8,274,549	5,949,019	-	5,949,019
Culture and recreation	439,241	64,769	-	223,183	(151,289)	-	(151,289)
Planning and development	1,116,042	-	-	-	(1,116,042)	-	(1,116,042)
Interest and fiscal charges	310,153	-	-	-	(310,153)	-	(310,153)
Total governmental activities	16,105,247	2,653,975	90,737	9,044,549	(4,315,986)	-	(4,315,986)
Business-type activities:							
Electric	9,643,206	9,300,061	-	-	-	(343,145)	(343,145)
Water and sewer	6,870,050	7,118,549	-	1,219,090	-	1,467,589	1,467,589
Educational complex	938,836	505,118	-	-	-	(433,718)	(433,718)
Stormwater	332,443	860,661	-	-	-	528,218	528,218
Sanitation	733,743	872,664	-	-	-	138,921	138,921
Total business-type activities	18,518,278	18,657,053	-	1,219,090	-	1,357,865	1,357,865
Total primary government	\$ 34,623,525	\$ 21,311,028	\$ 90,737	\$ 10,263,639	\$ (4,315,986)	\$ 1,357,865	\$ (2,958,121)
General revenues:							
Property taxes					\$ 8,680,841	\$ -	\$ 8,680,841
Franchise taxes					1,262,038	-	1,262,038
Insurance premium taxes					1,052,080	-	1,052,080
Sales and use taxes					4,550,878	-	4,550,878
Motor vehicle taxes					862,927	-	862,927
Beer, wine, and liquor taxes					295,599	-	295,599
Hotel/Motel taxes					220,709	-	220,709
Other taxes					244,910	-	244,910
Unrestricted investment earnings					69,634	7,251	76,885
Gain on sale of capital assets					124	-	124
Miscellaneous					108,417	-	108,417
Transfers					(700,000)	700,000	-
Total general revenues and transfers					16,648,157	707,251	17,355,408
Change in net position					12,332,171	2,065,116	14,397,287
Net position, beginning of fiscal year					50,509,440	40,075,016	90,584,456
Net position, end of fiscal year					\$ 62,841,611	\$ 42,140,132	\$ 104,981,743

The accompanying notes are an integral part of these financial statements.

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

CITY OF FAIRBURN, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

ASSETS	General Fund	General Obligation Bond Capital Projects Fund	TSPLOST Fund	Grants Fund	American Rescue Plan Fund	Nonmajor Governmental Funds	Total Governmental Funds
Cash and cash equivalents	\$ 19,070,896	\$ 1,485,311	\$ 1,811,163	\$ -	\$ 3,130,891	\$ 246,296	\$ 25,744,557
Restricted cash and cash equivalents	-	1,026,885	-	-	-	-	1,026,885
Investments	21,403	-	-	-	-	85,975	107,378
Taxes receivable, net of allowances	488,378	16,795	-	-	-	23,144	528,317
Other receivables	301,749	-	-	-	-	-	301,749
Intergovernmental receivables	76,432	-	1,001,616	1,213,769	-	-	2,291,817
Due from other funds	87,876	-	-	-	-	-	87,876
Prepaid items	198,634	-	-	-	-	-	198,634
Inventory	6,558	-	-	-	-	-	6,558
Total assets	\$ 20,251,926	\$ 2,528,991	\$ 2,812,779	\$ 1,213,769	\$ 3,130,891	\$ 355,415	\$ 30,293,771
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ 515,317	\$ 23,621	\$ 539,193	\$ 506,395	\$ -	\$ -	\$ 1,584,526
Retainage payable	-	-	95,543	166,774	-	-	262,317
Funds held in escrow	710,145	-	-	-	-	-	710,145
Accrued liabilities	42,689	-	-	-	-	-	42,689
Due to other funds	-	-	200	64,532	-	23,144	87,876
Unearned revenue	-	-	-	-	3,130,891	-	3,130,891
Customer deposits	1,100	-	-	-	-	-	1,100
Other liabilities	29,714	-	-	-	-	-	29,714
Total liabilities	1,298,965	23,621	634,936	737,701	3,130,891	23,144	5,849,258
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	94,671	15,879	-	-	-	-	110,550
Unavailable revenue - intergovernmental grants	76,432	-	-	2,398	-	-	78,830
Total deferred inflows of resources	171,103	15,879	-	2,398	-	-	189,380
FUND BALANCES							
Fund balances:							
Nonspendable for:							
Prepaid items	198,634	-	-	-	-	-	198,634
Inventory	6,558	-	-	-	-	-	6,558
Corpus of perpetual care cemetery funds	-	-	-	-	-	10,000	10,000
Restricted for:							
Capital construction	-	2,477,102	-	-	-	-	2,477,102
Debt service	-	12,389	-	-	-	-	12,389
Law enforcement activities	-	-	-	-	-	71,256	71,256
Cemetery operating capital	-	-	-	-	-	76,210	76,210
Transportation projects	-	-	2,177,843	-	-	-	2,177,843
Committed for:							
Tree bank	8,000	-	-	-	-	-	8,000
Assigned for:							
Capital construction	-	-	-	-	-	173,830	173,830
Federal and state programs	-	-	-	473,670	-	-	473,670
Planning and development	-	-	-	-	-	975	975
Unassigned	18,568,666	-	-	-	-	-	18,568,666
Total fund balances	18,781,858	2,489,491	2,177,843	473,670	-	332,271	24,255,133
Total liabilities, deferred inflows of resources, and fund balances	\$ 20,251,926	\$ 2,528,991	\$ 2,812,779	\$ 1,213,769	\$ 3,130,891	\$ 355,415	

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.	45,767,617
Some receivables are not available to pay for current-period expenditures and, therefore, are deferred inflows of resources in the governmental funds.	189,380
The deferred outflows of resources and deferred inflows of resources, related to pensions are not current financial resources and are therefore, are not reported in the governmental funds.	822,465
The net pension liability is not a current financial resources and is not recorded in the governmental funds.	(1,008,900)
Long-term liabilities, including bonds payable and related items, are not due and payable in the current period and, therefore, are not reported in the governmental funds.	(7,184,084)
Net position of governmental activities	\$ 62,841,611

The accompanying notes are an integral part of these financial statements.

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

CITY OF FAIRBURN, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	General Fund	General Obligation Bond Capital Projects Fund	TSPLOST Fund	Grants Fund	American Rescue Plan Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues							
Taxes	\$ 15,676,101	\$ 1,318,891	\$ -	\$ -	\$ -	\$ 220,709	\$ 17,215,701
Licenses and permits	1,668,523	-	-	-	-	-	1,668,523
Intergovernmental	79,603	-	5,227,528	3,740,497	-	-	9,047,628
Fines and forfeitures	273,522	-	-	-	-	29,573	303,095
Charges for services	617,588	-	-	-	-	-	617,588
Interest income	68,336	1,049	8,828	-	-	249	78,462
Miscellaneous revenue	173,186	-	-	-	-	-	173,186
Total revenues	18,556,859	1,319,940	5,236,356	3,740,497	-	250,531	29,104,183
Expenditures							
Current:							
General government	2,999,655	-	-	-	-	-	2,999,655
Judicial	648,158	-	-	-	-	-	648,158
Public safety	7,728,294	-	-	559,205	-	1,312	8,288,811
Public works	1,680,392	-	-	4,264,504	-	-	5,944,896
Culture and recreation	398,482	-	-	-	-	-	398,482
Planning and development	763,503	-	-	-	-	-	763,503
Capital outlay	-	225,265	4,686,506	-	-	-	4,911,771
Debt service:							
Principal retirements	24,498	595,000	-	-	-	-	619,498
Interest and fiscal charges	3,895	206,025	-	-	-	-	209,920
Total expenditures	14,246,877	1,026,290	4,686,506	4,823,709	-	1,312	24,784,694
Excess (deficiency) of revenues over (under) expenditures	4,309,982	293,650	549,850	(1,083,212)	-	249,219	4,319,489
Other financing sources (uses):							
Proceeds from disposal of capital assets	124	-	-	-	-	-	124
Transfers in	356,543	-	-	553,297	-	-	909,840
Transfers out	(1,253,297)	-	-	-	-	(356,543)	(1,609,840)
Total other financing sources (uses)	(896,630)	-	-	553,297	-	(356,543)	(699,876)
Net change in fund balances	3,413,352	293,650	549,850	(529,915)	-	(107,324)	3,619,613
Fund balances, beginning of fiscal year, as restated	15,368,506	2,195,841	1,627,993	1,003,585	-	439,595	20,635,520
Fund balances, end of fiscal year	\$ 18,781,858	\$ 2,489,491	\$ 2,177,843	\$ 473,670	\$ -	\$ 332,271	\$ 24,255,133

The accompanying notes are an integral part of these financial statements.

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

CITY OF FAIRBURN, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$	3,619,613
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current period - see footnote 2 for detail of amount.		8,128,069
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.		33,111
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Issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of bond insurance costs, premiums, discounts, and similar items when the debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The effect of these differences in the treatment of long-term debt and related items is as follows:

Principal payment on bonds payable	595,000	
Principal payment on financed purchases	24,498	
Amortization of deferred charges, prepaid bond insurance costs	(113,833)	
Amortization of bond premium	1,047	506,712

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in accrued interest payable		8,599
Change in deferred inflows and outflows- pension related items and net pension liability		32,578
Change in compensated absences		3,489

Change in net position - governmental activities	\$	12,332,171
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The accompanying notes are an integral part of these financial statements.

**CITY OF FAIRBURN, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property taxes	\$ 5,796,357	\$ 5,796,357	\$ 7,407,669	\$ 1,611,312
Sales taxes	2,900,000	2,900,000	4,550,878	1,650,878
Franchise taxes	1,094,000	1,094,000	1,262,038	168,038
Insurance premium taxes	917,609	917,609	1,052,080	134,471
Beer, liquor, and wine taxes	170,000	170,000	295,599	125,599
Motor vehicle taxes	285,000	285,000	862,927	577,927
Other taxes	115,000	115,000	244,910	129,910
Intergovernmental	-	-	79,603	79,603
Licenses and permits	1,297,288	1,297,288	1,668,523	371,235
Fines and forfeitures	655,000	655,000	273,522	(381,478)
Interest income	250,448	250,448	68,336	(182,112)
Charges for services	700,400	700,400	617,588	(82,812)
Miscellaneous	143,372	143,372	173,186	29,814
Total revenues	14,324,474	14,324,474	18,556,859	4,232,385
Expenditures				
Current:				
General government:				
Mayor and council	337,341	337,341	243,453	93,888
Administration	881,735	893,610	672,872	220,738
City Administrator	1,194,311	1,194,311	947,582	246,729
Finance	572,263	572,262	574,463	(2,201)
Technology	15,000	15,000	14,995	5
Property management	637,982	626,106	546,290	79,816
Total general government	3,638,632	3,638,630	2,999,655	638,975
Judicial:				
Municipal court	710,447	710,447	648,158	62,289
Total judicial	710,447	710,447	648,158	62,289
Public safety:				
Police	4,249,856	4,259,634	4,320,428	(60,794)
Fire	3,743,712	3,733,935	3,407,866	326,069
Total public safety	7,993,568	7,993,569	7,728,294	265,275
Public works:				
Public works administration	358,928	363,857	321,113	42,744
Highways and streets	1,365,470	1,360,541	1,088,571	271,970
Maintenance and shop	277,721	277,722	270,708	7,014
Total public works	2,002,119	2,002,120	1,680,392	321,728
Culture and recreation:				
Recreation	491,307	491,307	398,482	92,825
Total culture and recreation	491,307	491,307	398,482	92,825
Planning and development:				
Protective inspection and enforcement	364,914	359,914	341,125	18,789
Planning and zoning	581,204	586,204	422,378	163,826
Total planning and development	946,118	946,118	763,503	182,615
Debt service:				
Principal retirements	24,498	24,498	24,498	-
Interest and fiscal charges	3,895	3,895	3,895	-
Total debt service	28,393	28,393	28,393	-
Total expenditures	15,810,584	15,810,584	14,246,877	1,563,707
Excess (deficiency) of revenues over (under) expenditures	(1,486,110)	(1,486,110)	4,309,982	5,796,092
Other financing sources (uses)				
Proceeds from sale of capital assets	-	-	124	124
Transfers in	212,000	212,000	356,543	144,543
Transfers out	(2,000,481)	(2,000,481)	(1,253,297)	747,184
Total other financing sources (uses)	(1,788,481)	(1,788,481)	(896,630)	891,851
Net change in fund balances	(3,274,591)	(3,274,591)	3,413,352	6,687,943
Fund balance, beginning of fiscal year, as restated	15,368,506	15,368,506	15,368,506	-
Fund balance, end of fiscal year	\$ 12,093,915	\$ 12,093,915	\$ 18,781,858	\$ 6,687,943

The accompanying notes are an integral part of these financial statements.

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

CITY OF FAIRBURN, GEORGIA
GRANTS FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 6,159,019	\$ 6,159,019	\$ 3,740,497	\$ (2,418,522)
Total revenues	6,159,019	6,159,019	3,740,497	(2,418,522)
EXPENDITURES				
Public safety	590,216	615,216	559,205	56,011
Public works	6,937,785	6,912,785	4,264,504	2,648,281
Total expenditures	7,528,001	7,528,001	4,823,709	2,704,292
Excess (deficiency) of revenues over (under) expenditures	(1,368,982)	(1,368,982)	(1,083,212)	285,770
Other financing sources:				
Transfers in	553,297	553,297	553,297	-
Total other financing sources	553,297	553,297	553,297	-
Net change in fund balances	(815,685)	(815,685)	(529,915)	285,770
FUND BALANCES, beginning of fiscal year	1,003,585	1,003,585	1,003,585	-
FUND BALANCES, end of fiscal year	<u>\$ 187,900</u>	<u>\$ 187,900</u>	<u>\$ 473,670</u>	<u>\$ 285,770</u>

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

CITY OF FAIRBURN, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2021

ASSETS	Business-type Activities - Enterprise Funds					Total
	Electric Fund	Water and Sewer Fund	Educational Complex Fund	Stormwater Fund	Nonmajor Sanitation Fund	
CURRENT ASSETS						
Cash and cash equivalents	\$ 2,421,292	\$ 7,564,109	\$ 499,926	\$ 3,061,839	\$ 777,401	\$ 14,324,567
Restricted cash and cash equivalents	-	3,207,793	1,036,232	-	-	4,244,025
Investments	6,232,415	-	-	-	-	6,232,415
Investments with fiscal agent (restricted assets)	69,649	-	-	-	-	69,649
Accounts receivable, net of allowances	1,349,721	1,195,724	-	144,262	145,358	2,835,065
Other receivable	358,000	-	2,000	-	-	360,000
Prepaid items	250	-	-	-	-	250
Total current assets	10,431,327	11,967,626	1,538,158	3,206,101	922,759	28,065,971
CAPITAL ASSETS						
Non-depreciable	14,874	2,270,996	1,639,029	-	-	3,924,899
Depreciable, net of accumulated depreciation	4,626,591	13,083,263	10,029,370	4,954,808	-	32,694,032
Total capital assets	4,641,465	15,354,259	11,668,399	4,954,808	-	36,618,931
Total noncurrent assets	4,641,465	15,354,259	11,668,399	4,954,808	-	36,618,931
Total assets	15,072,792	27,321,885	13,206,557	8,160,909	922,759	64,684,902
DEFERRED OUTFLOWS OF RESOURCES						
Pension related items	106,023	73,901	-	-	-	179,924
Deferred loss on refunding of debt	-	131,595	937,908	-	-	1,069,503
Total deferred outflows of resources	106,023	205,496	937,908	-	-	1,249,427
LIABILITIES						
CURRENT LIABILITIES						
Accounts payable	759,939	1,310,851	3,829	4,036	62,987	2,141,642
Accrued liabilities	22,567	19,511	-	7,500	-	49,578
Accrued interest payable	-	-	84,090	-	-	84,090
Customer deposits	557,375	278,229	9,583	-	10,084	855,271
Compensated absences payable	17,604	16,883	-	-	-	34,487
Revenue bonds payable	-	1,165,000	775,000	-	-	1,940,000
Net pension liability	100,976	70,384	-	-	-	171,360
Total current liabilities	1,458,461	2,860,858	872,502	11,536	73,071	5,276,428
NONCURRENT LIABILITIES						
Compensated absences payable	4,576	5,910	-	-	-	10,486
Revenue bonds payable	-	6,597,053	11,870,000	-	-	18,467,053
Total noncurrent liabilities	4,576	6,602,963	11,870,000	-	-	18,477,539
Total liabilities	1,463,037	9,463,821	12,742,502	11,536	73,071	23,753,967
DEFERRED INFLOWS OF RESOURCES						
Pension related items	23,706	16,524	-	-	-	40,230
Total deferred outflows of resources	23,706	16,524	-	-	-	40,230
NET POSITION						
Net investment in capital assets	4,641,465	9,766,594	86,587	4,954,808	-	19,449,454
Restricted for debt service	-	1,165,000	910,952	-	-	2,075,952
Restricted by third party as letter of credit	69,649	-	-	-	-	69,649
Unrestricted	8,980,958	7,115,442	404,424	3,194,565	849,688	20,545,077
Total net position	\$ 13,692,072	\$ 18,047,036	\$ 1,401,963	\$ 8,149,373	\$ 849,688	\$ 42,140,132

The accompanying notes are an integral part of these financial statements.

Attachment: M&J Technical Proposal (23-6761) : Award of Auditing Services Agreement

CITY OF FAIRBURN, GEORGIA
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Business-type Activities - Enterprise Funds					Total
	Electric Fund	Water and Sewer Fund	Educational Complex Fund	Stormwater Fund	Nonmajor Sanitation Fund	
OPERATING REVENUES						
Charges for sales and services	\$ 9,005,969	\$ 7,118,549	\$ 487,798	\$ 860,661	\$ 872,664	\$ 18,345,641
Miscellaneous income	294,092	-	17,320	-	-	311,412
Total operating revenues	9,300,061	7,118,549	505,118	860,661	872,664	18,657,053
OPERATING EXPENSES						
Cost of sales and services	7,875,985	3,639,796	-	-	-	11,515,781
General operating expenses	1,388,827	1,005,513	62,699	115,671	733,743	3,306,453
Depreciation and amortization	377,307	742,662	521,532	216,772	-	1,858,273
Total operating expenses	9,642,119	5,387,971	584,231	332,443	733,743	16,680,507
Operating income (loss)	(342,058)	1,730,578	(79,113)	528,218	138,921	1,976,546
NON-OPERATING REVENUES (EXPENSES)						
Interest income	77	5,422	1,752	-	-	7,251
Interest expense	(1,087)	(1,482,079)	(354,605)	-	-	(1,837,771)
Total non-operating revenues (expenses)	(1,010)	(1,476,657)	(352,853)	-	-	(1,830,520)
Income (loss) before contributions and transfers	(343,068)	253,921	(431,966)	528,218	138,921	146,026
Capital contributions - tap fees	-	1,219,090	-	-	-	1,219,090
Transfers in	-	-	700,000	-	-	700,000
	-	1,219,090	700,000	-	-	1,919,090
Change in net position	(343,068)	1,473,011	268,034	528,218	138,921	2,065,116
Net position, beginning of fiscal year	14,035,140	16,574,025	1,133,929	7,621,155	710,767	40,075,016
Net position, end of fiscal year	<u>\$ 13,692,072</u>	<u>\$ 18,047,036</u>	<u>\$ 1,401,963</u>	<u>\$ 8,149,373</u>	<u>\$ 849,688</u>	<u>\$ 42,140,132</u>

The accompanying notes are an integral part of these financial statements.

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

CITY OF FAIRBURN, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Electric Fund	Water and Sewer Fund	Educational Complex Fund	Stormwater Fund	Nonmajor Sanitation Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers and users	\$ 9,208,924	\$ 7,021,728	\$ 505,118	\$ 837,305	\$ 842,808	\$ 18,415,883
Payments to suppliers	(8,370,901)	(3,975,802)	(64,441)	(104,135)	(730,464)	(13,245,743)
Payments to employees	(870,651)	(231,084)	-	-	-	(1,101,735)
Net cash provided by (used in) operating activities	(32,628)	2,814,842	440,677	733,170	112,344	4,068,405
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES						
Transfers in from other funds	-	-	700,000	-	-	700,000
Net cash provided by non-capital financing activities	-	-	700,000	-	-	700,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Purchase of capital assets	(6,050)	(612,048)	-	-	-	(618,098)
Capital contributions - tap fees	-	1,219,090	-	-	-	1,219,090
Principal payment on financed purchases	(28,958)	-	-	-	-	(28,958)
Principal payment on bonds	-	(1,120,000)	(730,000)	-	-	(1,850,000)
Interest payments	(1,087)	(1,482,079)	(360,687)	-	-	(1,843,853)
Net cash used in capital and related financing activities	(36,095)	(1,995,037)	(1,090,687)	-	-	(3,121,819)
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest on investments	77	5,422	1,752	-	-	7,251
Purchases of investments	(105,000)	-	-	-	-	(105,000)
Net cash provided by (used in) investing activities	(104,923)	5,422	1,752	-	-	(97,749)
Net increase (decrease) in cash and cash equivalents	(173,646)	825,227	51,742	733,170	112,344	1,548,837
Cash and cash equivalents, beginning of fiscal year	2,594,938	9,946,675	1,484,416	2,328,669	665,057	17,019,755
Cash and cash equivalents, end of fiscal year	\$ 2,421,292	\$ 10,771,902	\$ 1,536,158	\$ 3,061,839	\$ 777,401	\$ 18,568,592
Classified as:						
Cash and cash equivalents	\$ 2,421,292	\$ 7,564,109	\$ 499,926	\$ 3,061,839	\$ 777,401	\$ 14,324,567
Restricted cash and cash equivalents	-	3,207,793	1,036,232	-	-	4,244,025
	\$ 2,421,292	\$ 10,771,902	\$ 1,536,158	\$ 3,061,839	\$ 777,401	\$ 18,568,592
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES						
Operating income (loss)	\$ (342,058)	\$ 1,730,578	\$ (79,113)	\$ 528,218	\$ 138,921	\$ 1,976,546
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation and amortization	377,307	742,662	521,532	216,772	-	1,858,273
Change in assets and liabilities and deferred inflows/outflows of resources:						
(Increase) decrease in:						
Accounts receivable	(89,647)	(103,016)	-	(23,356)	(30,116)	(246,135)
Deferred outflows for pension items	(24,273)	(32,757)	-	-	-	(57,030)
Increase (decrease) in:						
Accounts payable	45,809	426,987	(1,742)	4,036	3,279	478,369
Accrued liabilities and retainage payables	(5,036)	2,184	-	7,500	-	4,648
Deferred inflows for pension items	(4,642)	2,257	-	-	-	(2,385)
Net pension liability	27,219	33,263	-	-	-	60,482
Customer deposits	(1,490)	6,195	-	-	260	4,965
Compensated absences payable	(15,817)	6,489	-	-	-	(9,328)
Net cash provided by (used in) operating activities	\$ (32,628)	\$ 2,814,842	\$ 440,677	\$ 733,170	\$ 112,344	\$ 4,068,405

The accompanying notes are an integral part of these financial statements.

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

CITY OF FAIRBURN, GEORGIA
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUND
SEPTEMBER 30, 2021

	Municipal Court Fund
ASSETS	
Cash and cash equivalents	\$ 887,551
Total assets	<u>887,551</u>
NET POSITION	
Restricted:	
Individuals, organizations, and other governments	<u>887,551</u>
Total net position	<u><u>\$ 887,551</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF FAIRBURN, GEORGIA
STATEMENT OF CHANGES IN
FIDUCIARY NET POSITION
CUSTODIAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Municipal Court Fund
ADDITIONS	
Criminal and civil bonds	\$ 1,134,657
Total additions	<u>1,134,657</u>
DEDUCTIONS	
Disbursements paid to other agencies	311,217
Other custodial disbursements	<u>3,628</u>
Total deductions	<u>314,845</u>
Change in fiduciary net position	819,812
NET POSITION, beginning of year, restated	<u>67,739</u>
NET POSITION, end of year	<u><u>\$ 887,551</u></u>

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

**CITY OF FAIRBURN, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Fairburn, Georgia (the "City") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Reporting Entity

The City of Fairburn, Georgia was incorporated February 17, 1854 and adopted its City Charter on August 3, 1925 (Georgia Statutes 1925). The City operates under the Mayor and Council form of government and provides the following services as authorized by its charter: public safety (police and fire), street, sanitation, electric, water, and stormwater utilities, planning and zoning, and general administrative services.

The financial statements of the City have been prepared in conformity with the accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the City are described below.

As required by accounting principles generally accepted in the United States of America, the financial statements of the reporting entity include those of the City (the "primary government") and its component unit. The component unit discussed below is included in the City's reporting entity because of the significance of its operational or financial relationship with the City. Blended component unit, although also legally separate entity, is in substance, part of the City's operations, and data from this unit is combined with the data of the City.

Based upon criteria set forth by Governmental Accounting Standards Board (GASB) 61 "The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and 34," the accompanying financial statements present the City and its component unit, an entity for which the City is considered to be financially accountable. The Development Authority (or Downtown Development Authority) of the City was created for the purpose of revitalizing and redeveloping the central business district of the City, developing and promoting for the public good and general welfare, trade, commerce, industry, and employment opportunities, and to promote the general welfare within the City. The Development Authority is composed of seven (7) members created and appointed by the City Council and Mayor. The Development Authority is reported in the City's financial statements as a blended component unit special revenue fund as it provides services exclusively to the City as a financing instrument. The blended component unit has a September 30th fiscal year-end. Financial information with regard to the Development Authority can be obtained directly from the City, City Hall, 56 Malone Street, Fairburn, Georgia 30213. Separate financial statements for the Development Authority are not prepared.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government including its blended component unit. (For the most part, the effect of interfund activity has been removed from the government-wide financial statements). Government-wide financial statements do not provide information by fund, but distinguish between the City's governmental activities and business-type activities. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not considered program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the fiscal year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period for property taxes and 60 days for all other revenues. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, capital leases, and general obligation bonds are recorded only when payment is due.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

Property taxes, sales taxes, franchise taxes, licenses and permits, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period, if the availability criteria are met. All other revenue items are considered to be measurable and available only when cash is received by the City.

In accordance with GASB Statement No. 33, "Accounting and Financial Reporting for Non-exchange Transactions," the corresponding assets (receivables) in non-exchange transactions are recognized in the period in which the underlying exchange occurs, when an enforceable legal claim has arisen, when all eligibility requirements have been met, or when resources are received, depending on the revenue source.

In accordance with GASB Statement No. 34, major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

The **General Fund** is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **General Obligation Bond Capital Projects Fund** accounts for the City's general obligation bond proceeds to be used for the acquisition and construction of major capital facilities.

The **TSPLOST Fund** accounts for the proceeds of the transportation special purpose local option sales tax for the various improvement projects as approved by voter referendum.

The **Grants Fund** is a special revenue fund and accounts for federal and state funded grants awarded to the City for completing specific projects and purchases, and the corresponding expenditures which are restricted to specific purposes.

The **American Rescue Plan Fund** is a special revenue fund and accounts for the amounts awarded to the City under the Coronavirus State and Local Fiscal Recovery Funds program, provided for under the American Rescue Plan Act of 2021.

Additionally, the City reports the following fund types within the nonmajor governmental funds:

The **special revenue funds** account for revenue sources that are legally restricted or committed to expenditures for specific purposes.

The **capital projects fund** accounts for financial resources to be used for the acquisition and construction of major capital projects.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

The **permanent fund** accounts for amounts received by the City which can only be used for a specific purpose. The principal of perpetual care cemetery funds are not available for expenditures based on legal or contractual requirements and must remain in trust and not be encroached upon. Only the income from such funds may be used for maintenance and upkeep of the Fairburn municipal cemetery.

The **custodial fund** accounts for the collection and disbursement of monies by the City on behalf of other governments, agencies, and individuals, such as cash bonds and traffic fines.

The City reports the following major enterprise (or proprietary) funds:

The **Electric Fund** accounts for the activities of the City's electric distribution operations.

The **Water and Sewer Fund** accounts for the activities of the City's water and sewer operations offered to its residents and businesses.

The **Educational Complex Fund** accounts for the activities of the City's educational complex operations offered to residents and businesses.

The **Stormwater Fund** accounts for the activities of the City's storm water operations.

The City reports the following nonmajor proprietary fund:

The **Sanitation Fund** accounts for the activities of the City's sanitation operations.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the City's proprietary funds' function and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

In accounting and reporting for its proprietary operations, the City applies all GASB pronouncements. Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges for goods and services provided. Operating expenses of the enterprise funds include the cost of these goods and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Budgets and Budgetary Accounting

Annual appropriated budgets are adopted for all funds except for the Cemetery Permanent Fund, the Development Authority Fund, and the American Rescue Plan Fund. The Cemetery Permanent Fund has its expenditures controlled by legal use restrictions imposed by a trust agreement. The budgets for the proprietary funds are for management control purposes and are not required to be reported. Budgets are prepared by the City Administrator prior to September 1 for the fiscal year to commence October 1. The City Administrator is authorized to transfer between line items within the budget without the City Council's approval and expenditures may not exceed the legally adopted budget without City Council approval. The level of control does not allow expenditures to legally exceed budgeted appropriations at the department level. Budgets are adopted on a modified accrual basis, which is consistent with generally accepted accounting principles for governmental funds. All appropriations lapse at fiscal year-end. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is not employed by the City. The Development Authority and American Rescue Plan Fund have no operational activity and no budget is adopted.

E. Cash and Cash Equivalents

Cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Generally, only investments with original maturities of three months or less meet this definition. For purposes of the statement of cash flows, all highly liquid investments with an original maturity of less than 90 days are considered to be cash equivalents. Investments are reported at fair value as determined by quoted market prices.

F. Deposits and Investments

The local government investment pool, "Georgia Fund 1," created by OCGA 36-83-8, is a stable asset value investment pool, which follows Standard and Poor's criteria for AAAf rated money market funds and is regulated by the Georgia Office of the State Treasurer. The pool is not registered with the SEC as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principle (\$1 per share value). The asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participants' shares sold and redeemed based on \$1 per share. The pool also adjusts the value of its investments to fair market value as of fiscal year-end and the City's investment in the Georgia Fund 1 is reported at fair value. The City considers amounts held in Georgia Fund 1 as cash equivalents for financial statement presentation.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Deposits and Investments (Continued)

The City's nonparticipating interest-earning investment contracts (certificates of deposit) are recorded at cost. The City's remaining investments are recorded at fair value. Increases or decreases in the fair value during the year are recognized as a component of interest income.

G. Property Taxes Receivable

The tax digest for the calendar year is compiled by the Fulton County Tax Commissioner's Office and is presented to the City by the first of August. The City bills and collects its own property taxes. The digest is reviewed by the City and tax bills are mailed by October 31st of each year and due on or before December 15th. The City may place liens for any and all debts after the due date. Ad valorem property tax revenue is recorded when it becomes available. Available means when due, or past due and receivable within the current period, expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Such time thereafter shall not exceed 60 days. Delinquent property taxes for which the City has a property lien are shown as taxes receivable. Receivables are shown net of an allowance for uncollectible amounts when necessary.

H. Interfund Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds (if any), as reported in the fund financial statements, are offset by a fund balance nonspendable account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources. The General Fund may report nonspendable fund balance related to interfund advances.

I. Inventory and Prepaid Items

Inventory is valued at cost, using the first-in, first-out method. The cost of governmental fund type inventory is recorded as an expenditure when consumed rather than when purchased. Prepaid items are accounted for using the consumption method. Payments made to vendors for services that will benefit periods beyond September 30, 2021, are recorded as prepaid items in both government-wide and fund financial statements. Additionally, the government-wide financial statements report bond insurance costs as a prepaid item and it is amortized over the term of the related debt using the effective interest method.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Restricted Assets

Certain proceeds of revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the statement of net position because their use is limited by applicable bond covenants.

K. Grants from Other Governments

Federal and State governmental units represent an important source of supplementary funding used to finance housing, business development employment, construction programs, capital asset additions, and other activities beneficial to the community. This funding, primarily in the form of grants, is recorded in both governmental and proprietary funds. Grant contributions in the proprietary funds, which are for the purpose of construction activities, or land easement or capital asset acquisitions, are recorded as capital contributions within the statement of revenues and expenses. For all funds, a grant receivable is recorded when the City has met all eligibility requirements.

L. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two (2) years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. Infrastructure (e.g., roads, bridges, sidewalks, and similar items) prior to July 1, 2003 have not been reported.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets of the primary government are depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Distribution system	50
Infrastructure	30
Buildings and improvements	15-40
Vehicles	10-20
Machinery and equipment	3-10
Computer equipment	3-5

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation benefits. Vacation time is allowed to be carried over from the current calendar year up to a maximum of 240 hours without special approval from the City Administrator. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

N. Unearned Revenue

Unearned revenues arise in both the governmental fund level and government-wide level when resources are received by the City before it has a legal claim to them. In subsequent periods, when the City has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

O. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts (if any) are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable (if any) are reported net of the applicable bond premium or discount. Bond issuance costs (if any) are expensed when incurred.

In the fund financial statements, governmental fund types recognize bond premiums, discounts, and bond issuance costs (if any), during the current period. The face amount of debt issued is reported as other financing sources. Premiums (if any) received on debt issuances are reported as other financing sources while discounts (if any) on debt issuances are reported as other financing uses. Issuance costs (if any), whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Fund Equity and Net Position

Fund equity at the governmental fund financial reporting level is classified as “fund balance.” Fund equity for all other reporting is classified as “net position.”

Fund Balance – Generally, fund balance represents the difference between the assets, deferred outflows of resources, deferred inflows of resources, and liabilities under the current financial resources management focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purpose for which amounts in those funds can be spent.

Fund balances are classified as follows:

Nonspendable – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

Restricted – Fund balances are reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, laws or regulations of other governments.

Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by a formal vote and passage of an ordinance of the City Council. Only the City Council may modify or rescind the commitment by passage of a subsequent ordinance.

Assigned – Fund balances are reported as assigned when amounts are constrained by the City’s intent to be used for specific purposes, but are neither restricted nor committed. The City Council established a policy through a unanimous vote and passage of a resolution which expressly delegated to the City Administrator the authority to assign funds for particular purposes.

Unassigned – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The City reports positive unassigned fund balance only in the General Fund. The Mayor and City Council approved a policy through a resolution to build and maintain an unassigned fund balance in the General Fund equal to between twenty and thirty percent (20-30%) of operating budget, or an amount equal to 3 to 4 months’ operating expenditures. If at the end of any fiscal year, the fund balance falls below the targeted range, City staff will present a plan to the City Council for aligning the fund balance with the intent and purposes of this approved policy. Only deficits in fund balances may be reported as unassigned fund balance in other governmental funds.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Fund Equity and Net Position (Continued)

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the City's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the City's policy to use fund balance in the following order: (1) Committed, (2) Assigned, and (3) Unassigned.

Net Position – Net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources in reporting which utilizes the economic resources measurement focus. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the City has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted using the same definition as used for restricted fund balance as described in the previous section. All other net position is reported as unrestricted. The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available. Restrictions on the government-wide statement of net position represent amounts segregated to meet debt covenants and State laws.

Q. Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets, deferred outflows of resources, deferred inflows of resources, and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenditures/expenses during the period. Actual results could differ from those estimates.

R. Interfund Transactions

Interfund services provided and used in the fund financial statements are accounted for as revenue, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as a reduction of expenditures/expenses in the fund that is reimbursed.

S. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. One of the items that qualifies for reporting in this category is the deferred loss on refunding reported in the government-wide statement of net position and the proprietary funds statement of net position. A deferred loss on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunding or refunded debt.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

S. Deferred Outflows/Inflows of Resources (continued)

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has one item that qualifies for reporting in this category. Unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and intergovernmental grants and these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available.

The City also has deferred outflows and inflows of resources related to the recording of changes in its net pension liability. Certain changes in the net pension liability are recognized as pension expense over time instead of all being recognized in the year of occurrence. Experience gains or losses result from periodic studies by the City's actuary which adjust the net pension liability for actual experience for certain trend information that was previously assumed, for example, the assumed dates of retirement of Plan members. These experience gains or losses are recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining service lives of Plan members. Changes in actuarial assumptions which adjust the net pension liability are also recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining service lives of Plan members. The difference between projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five year period. Additionally, any contributions made by the City to the pension plan before fiscal year end but subsequent to the measurement date of the City's net pension liability are reported as deferred outflows of resources. These items are reported in the government-wide financial statements and also in the fund level statements for the City's proprietary funds.

T. Pensions

For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City of Fairburn Retirement Plan (the "Plan") and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTES TO FINANCIAL STATEMENTS

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$7,184,084 difference are as follows:

Bonds payable	\$ (7,385,000)
Financed purchases payable	(52,764)
Compensated absences	(331,183)
Accrued interest payable	(66,334)
Unamortized premium on bonds	(1,047)
Deferred loss on refunding	646,208
Prepaid bond insurance cost	<u>6,036</u>
Net adjustment to reduce <i>fund balance – total governmental funds</i> to arrive at <i>net position of governmental activities</i>	<u><u>\$ (7,184,084)</u></u>

B. Explanation of Certain Differences between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period”. The details of this \$8,128,069 difference are as follows:

Capital outlay	\$ 9,875,340
Depreciation expense	<u>(1,747,271)</u>
Net adjustment to increase <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u><u>\$ 8,128,069</u></u>

NOTES TO FINANCIAL STATEMENTS

NOTE 3. LEGAL COMPLIANCE - BUDGETS

A. Budgets and Budgetary Accounting

Prior to September 1 of each fiscal year, all departments of the City submit requests for appropriations to the City Administrator so that a budget may be prepared. The budget is prepared by fund, function and activity, and includes information of the prior fiscal year, current fiscal year estimates, and requested appropriations for the next fiscal year.

Before September 30, the proposed budget is presented to the City Council for review. City Council holds public hearings and may add to, subtract from or change appropriations. The budget is then approved by an affirmative vote of a majority of the City's council.

B. Excess Expenditures Over Appropriations

Expenditures may not legally exceed budgeted appropriations at the department level (e.g. administration). For the fiscal year ended September 30, 2021, the following functions and funds had excesses of actual expenditures over appropriations:

General Fund	
General government - finance	\$ 2,201
Public safety - police	60,794
Confiscated Assets Fund - Public safety	1,312
Hotel/Motel Tax Fund - Transfers out	226,543
General Obligation Bond Capital Projects Fund- Capital outlay	40,759

NOTE 4. DEPOSITS AND INVESTMENTS

As of September 30, 2021, the City had the following investments:

Investment	Maturities / Weighted Average Maturity	Fair Value
Certificates of deposit	March 13, 2022 - September 5, 2023	\$ 177,027
Municipal Competitive Trust - intermediate	3.30	569,185
Municipal Competitive Trust - intermediate extended maturity	4.25	5,563,417
Municipal Competitive Trust - short term portfolio	0.44	99,813
Georgia Fund 1	40 days	10,796
Total		<u>\$ 6,420,238</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 4. DEPOSITS AND INVESTMENTS (CONTINUED)

Below is a reconciliation of cash and cash equivalents and investments to the Statement of Net Position.

As reported in the Statement of Net Position	
Primary government	
Cash and cash equivalents	\$ 40,069,124
Restricted cash and cash equivalents	5,270,910
Custodial fund cash	887,551
Investments	6,339,793
Investments with fiscal agent (restricted assets)	69,649
	<u>\$ 52,637,027</u>
Cash deposited with financial institutions	\$ 46,216,789
Certificates of deposit	177,027
Cash deposited with Georgia Fund 1	10,796
Municipal Competitive Trust - intermediate	569,185
Municipal Competitive Trust - intermediate extended maturity	5,563,417
Municipal Competitive Trust - short term portfolio	99,813
	<u>\$ 52,637,027</u>

Interest rate risk. The City has no formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit risk. State statutes authorize the City to invest in obligations of the State of Georgia or other States; obligations issued by the U.S. Government; obligations fully insured or guaranteed by the U.S. Government or by a government agency of the United States; obligations of any corporation of the U.S. Government; prime bankers' acceptances; the local government investment pool established by State law; repurchase agreements; and obligations of other political subdivisions of the State of Georgia. As of September 30, 2021, the City's investments in the Municipal Competitive Trust were rated between AA+ - AAA.

Custodial credit risk – deposits. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes, and City policy, require all deposits and investments (other than Federal or State government instruments) to be collateralized at 110% by depository insurance, obligations of the U.S. Government, or bonds of public authorities, counties, or municipalities. As of September 30, 2021, the City had no bank balances that were exposed to custodial credit risk.

NOTES TO FINANCIAL STATEMENTS

NOTE 4. DEPOSITS AND INVESTMENTS (CONTINUED)

Fair Value Measurements. The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs utilize quoted prices (unadjusted) in active markets for identical assets that the City has the ability to access. Level 2 inputs are inputs other than quoted prices included in Level 1 that are observable for the asset in active markets, as well as inputs that are observable for the asset (other than quoted prices), such as interest rates, foreign exchange rates and yield curves that are observable at commonly quoted intervals. Level 3 inputs are unobservable inputs for the asset which are typically based on the City's own assumptions, as there is little, if any, related market activity.

The City has the following recurring fair value measurements as of September 30, 2021:

Investment	Level 1	Level 2	Level 3	Fair Value
Municipal Competitive Trust - intermediate extended maturity	\$ -	\$ 5,563,417	\$ -	\$ 5,563,417
Municipal Competitive Trust - intermediate	-	569,185	-	569,185
Municipal Competitive Trust - short term portfolio	-	99,813	-	99,813
Total investments measured at fair value	<u>\$ -</u>	<u>\$ 6,232,415</u>	<u>\$ -</u>	<u>\$ 6,232,415</u>
Investments recorded at cost:				
Certificates of Deposit				<u>177,027</u>
Total investments				<u>\$ 6,409,442</u>

The Georgia Fund 1 is an investment pool which does not meet the criteria of GASB Statement No. 79 and is thus valued at fair value in accordance with GASB Statement No. 31. As a result, the City does not disclose investment in the Georgia Fund 1 within the fair value hierarchy but rather reports it as a cash equivalent.

NOTES TO FINANCIAL STATEMENTS

NOTE 5. RECEIVABLES

Property taxes are levied on property values assessed as of January 1. The tax bills are levied on October 1 and are mailed by October 31 to the taxpayers. The billings are considered due upon receipt by the taxpayer; however, the actual due date is December 15. After this date, the bill becomes delinquent and penalties and interest may be assessed by the City. Property taxes are recorded as receivables and unavailable revenues when levied. Revenues are recognized in the governmental funds when available (received within 60 days of fiscal year-end).

Receivables at September 30, 2021, for the City's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts are as follows:

	General Fund	General Obligation Bond Capital Projects Fund	TSPLOST Fund	Grants Fund	Nonmajor Governmental Funds
Receivables:					
Taxes	\$ 818,387	\$ 63,581	\$ -	\$ -	\$ 23,144
Accounts	-	-	-	-	-
Other	301,749	-	-	-	-
Intergovernmental	76,432	-	1,001,616	1,213,769	-
Less allowance for uncollectible receivables	(330,009)	(46,786)	-	-	-
Net total receivable	<u>\$ 866,559</u>	<u>\$ 16,795</u>	<u>\$ 1,001,616</u>	<u>\$ 1,213,769</u>	<u>\$ 23,144</u>
	Electric Fund	Water & Sewer Fund	Educational Complex Fund	Stormwater Fund	Nonmajor Enterprise Funds
Receivables:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts	1,474,398	1,429,700	-	152,579	165,540
Other	358,000	-	2,000	-	-
Intergovernmental	-	-	-	-	-
Less allowance for uncollectible receivables	(124,677)	(233,976)	-	(8,317)	(20,182)
Net total receivable	<u>\$ 1,707,721</u>	<u>\$ 1,195,724</u>	<u>\$ 2,000</u>	<u>\$ 144,262</u>	<u>\$ 145,358</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 6. CAPITAL ASSETS

Primary Government

Capital asset activity for the fiscal year ended September 30, 2021, is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Ending Balance</u>
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 5,337,956	\$ -	\$ -	\$ -	\$ 5,337,956
Construction in process	6,885,903	8,882,611	-	(3,313,924)	12,454,590
Total	<u>12,223,859</u>	<u>8,882,611</u>	<u>-</u>	<u>(3,313,924)</u>	<u>17,792,546</u>
Capital assets, being depreciated:					
Buildings and improvements	10,787,404	-	-	591,574	11,378,978
Infrastructure	30,753,457	-	-	2,722,350	33,475,807
Machinery and equipment	2,144,171	282,032	-	-	2,426,203
Vehicles	4,901,253	710,697	-	-	5,611,950
Total	<u>48,586,285</u>	<u>992,729</u>	<u>-</u>	<u>3,313,924</u>	<u>52,892,938</u>
Less accumulated depreciation for:					
Buildings and improvements	(4,395,640)	(445,471)	-	-	(4,841,111)
Infrastructure	(13,753,829)	(830,451)	-	-	(14,584,280)
Machinery and equipment	(1,324,710)	(192,265)	-	-	(1,516,975)
Vehicles	(3,696,417)	(279,084)	-	-	(3,975,501)
Total	<u>(23,170,596)</u>	<u>(1,747,271)</u>	<u>-</u>	<u>-</u>	<u>(24,917,867)</u>
Total capital assets, being depreciated, net	<u>25,415,689</u>	<u>(754,542)</u>	<u>-</u>	<u>3,313,924</u>	<u>27,975,071</u>
Governmental activities capital assets, net	<u>\$ 37,639,548</u>	<u>\$ 8,128,069</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,767,617</u>

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

NOTES TO FINANCIAL STATEMENTS

NOTE 6. CAPITAL ASSETS (CONTINUED)

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-type activities:					
Capital assets, not being depreciated:					
Land	\$ 3,924,899	\$ -	\$ -	\$ -	\$ 3,924,899
Construction in process	7,905	-	-	(7,905)	-
Total	<u>3,932,804</u>	<u>-</u>	<u>-</u>	<u>(7,905)</u>	<u>3,924,899</u>
Capital assets, being depreciated:					
Distribution system	18,657,039	589,019	-	7,905	19,253,963
Infrastructure	13,332,276	-	-	-	13,332,276
Building and improvements	25,626,576	-	-	-	25,626,576
Machinery and equipment	1,331,159	29,079	-	-	1,360,238
Vehicles	4,016,184	-	-	-	4,016,184
Total	<u>62,963,234</u>	<u>618,098</u>	<u>-</u>	<u>7,905</u>	<u>63,589,237</u>
Less accumulated depreciation for:					
Distribution system	(9,891,455)	(449,405)	-	-	(10,340,860)
Infrastructure	(8,172,624)	(211,780)	-	-	(8,384,404)
Building and improvements	(9,003,228)	(644,657)	-	-	(9,647,885)
Machinery and equipment	(1,059,308)	(36,537)	-	-	(1,095,845)
Vehicles	(1,150,285)	(275,926)	-	-	(1,426,211)
Total	<u>(29,276,900)</u>	<u>(1,618,305)</u>	<u>-</u>	<u>-</u>	<u>(30,895,205)</u>
Total capital assets, being depreciated, net	<u>33,686,334</u>	<u>(1,000,207)</u>	<u>-</u>	<u>7,905</u>	<u>32,694,032</u>
Business-type activities capital assets, net	<u>\$ 37,619,138</u>	<u>\$ (1,000,207)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,618,931</u>

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

NOTES TO FINANCIAL STATEMENTS

NOTE 6. CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 42,944
Public safety	385,250
Public works	921,973
Culture and recreation	355,634
Planning and development	<u>41,470</u>
Total depreciation expense - governmental activities	<u>\$ 1,747,271</u>
Business-type activities:	
Water and sewer	\$ 674,393
Electric	377,307
Education complex	349,833
Stormwater	<u>216,772</u>
Total depreciation expense - business-type activities	<u>\$ 1,618,305</u>

NOTE 7. OPERATING LEASES

The City is the lessor of space at the Educational Complex. The majority of the lease agreements have terms extending beyond the end of the next fiscal year. For the fiscal year ended September 30, 2021, the City received \$487,798 in lease revenue derived from current lease agreements with third parties.

Lease revenues from these tenants in future fiscal years are as follows:

<u>Fiscal Year Ending September 30,</u>	<u>Total Revenues</u>
2022	\$ 426,555
2023	303,888
2024	303,888
2025	303,888
2026	303,888
2027-2028	<u>607,776</u>
Total Future Lease Revenues	<u>\$ 2,249,883</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 8. LONG-TERM DEBT

Primary Government

Long-term liability and obligation activity for the fiscal year ended September 30, 2021, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Fiscal Year</u>
Governmental activities:					
Series 2011 General Obligation Bonds	\$ 960,000	\$ -	\$ (470,000)	\$ 490,000	\$ 490,000
Unamortized bond premium	2,094	-	(1,047)	1,047	-
Series 2017 Refunding Bonds	7,020,000	-	(125,000)	6,895,000	130,000
Financed purchases from direct borrowings	77,262	-	(24,498)	52,764	25,733
Net pension liability	793,616	1,903,983	(1,688,699)	1,008,900	-
Compensated absences	334,672	260,602	(264,091)	331,183	243,709
Governmental activities					
Long-term liabilities and obligations	<u>\$ 9,187,644</u>	<u>\$ 2,164,585</u>	<u>\$ (2,573,335)</u>	<u>\$ 8,778,894</u>	<u>\$ 889,442</u>
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Fiscal Year</u>
Business-type activities:					
Series 2014 Revenue Bonds	\$ 3,710,000	\$ -	\$ (190,000)	\$ 3,520,000	\$ 195,000
Series 2013 Revenue Refunding Bonds	5,075,000	-	(930,000)	4,145,000	970,000
Series 2011 Educational Complex Revenue Bonds	585,000	-	(585,000)	-	-
Plus unamortized bond premium	110,268	-	(13,215)	97,053	-
Less unamortized original discount	(8,744)	-	8,744	-	-
Series 2017 Educational Complex Revenue Refunding Bonds	12,790,000	-	(145,000)	12,645,000	775,000
Financed purchases from direct borrowings	28,958	-	(28,958)	-	-
	22,290,482	-	(1,883,429)	20,407,053	1,940,000
Net pension liability	110,878	323,390	(262,908)	171,360	-
Compensated absences	54,301	34,486	(43,814)	44,973	34,487
Business-type activities					
Long-term liabilities and obligations	<u>\$ 22,455,661</u>	<u>\$ 357,876</u>	<u>\$ (2,190,151)</u>	<u>\$ 20,623,386</u>	<u>\$ 1,974,487</u>

All of the City's revenue bonds are direct placement bonds.

For governmental funds, compensated absences and the net pension liability are liquidated by the General Fund and financed purchases from direct borrowings are liquidated by the General Fund. For business-type activities, compensated absences and the net pension liability are liquidated by the Water and Sewer Fund and the Electric Fund while financed purchases from direct borrowings are liquidated by the Electric Fund.

NOTES TO FINANCIAL STATEMENTS

NOTE 8. LONG-TERM DEBT (CONTINUED)

The City has outstanding financed purchases from direct borrowings related to government activities totaling \$52,764 and outstanding general obligation and refunding bonds related to government activities of \$7,385,000. With respect to business-type activities, the City has outstanding direct placement revenue bonds of \$20,310,000. The City has pledged equipment as collateral for the financed purchases from direct borrowings related to government activities and business-type activities. There is no pledged collateral on any of the bonds for governmental activities or business-type activities. The full faith and credit of the City and net revenues from business-type activities are pledged as security on the bonds. All financed purchases from direct borrowings contain an event of default that allows the lender to demand full payment in the case of a missed payment.

General Obligation Bonds – Governmental activities. On March 9, 2011, the City of Fairburn issued \$10,415,000 in General Obligation Bonds, Series 2011 with interest rates ranging from 3% to 5.75%. The purpose of which is to pay the cost of (a) acquiring, constructing and furnishing a fire station, certain City recreation facilities and downtown renewal projects, (b) constructing and installing certain road rebuilding projects, and (c) other projects of the City as may be determined in accordance with O.C.G.A. 36-824.2 (collectively, the “Projects”). Interest on the Bonds is payable semiannually on June 1 and December 1 of each fiscal year, commencing on June 1, 2011. These bonds originally were set to mature on December 1, 2031, but were partially refunded with the Series 2017 General Obligation Bonds discussed below.

On October 6, 2017, the City issued \$7,365,000 of Series 2017 General Obligation Refunding Bonds to refund all but \$1,855,000 of the Series 2011 General Obligation Bonds outstanding. The bonds were issued at an interest rate of 2.5% with annual maturities through fiscal year 2032. The net proceeds from the Series 2017 Bonds were deposited in an irrevocable trust with an escrow agent to provide all future debt service payments on the refunded bonds. The result of this transaction is a decrease in future debt service payments of \$648,970 and a present value savings, or economic gain, of \$556,430. The refunded bonds are considered defeased. During the fiscal year ended September 30, 2021, all of the Series 2011 defeased bonds were called and retired.

The remaining series 2011 general obligation bonds currently outstanding mature as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Fiscal Year Ending September 30, 2022	\$ 490,000	\$ 10,413	\$ 500,413

NOTES TO FINANCIAL STATEMENTS

NOTE 8. LONG-TERM DEBT (CONTINUED)

General Obligation Bonds – Governmental activities (Continued)

The series 2017 general obligation refunding bonds currently outstanding mature as follows:

	Principal	Interest	Total
Fiscal Year Ending September 30,			
2022	\$ 130,000	\$ 170,750	\$ 300,750
2023	640,000	161,125	801,125
2024	650,000	145,000	795,000
2025	655,000	128,688	783,688
2026	665,000	112,188	777,188
2027-2031	3,440,000	306,500	3,746,500
2032	715,000	8,938	723,938
Total	<u>\$ 6,895,000</u>	<u>\$ 1,033,189</u>	<u>\$ 7,928,189</u>

Financed Purchases from Direct Borrowings – Governmental Activities - The City has entered into lease agreements as lessee for financing the acquisition of various public safety and public works vehicles. The lease agreements qualify as financed purchases from direct borrowings for accounting purposes and, therefore, have been recorded at the present values of the future minimum lease payments as of the date of their inception. As of September 30, 2021, the City had vehicles and machinery and equipment with a total cost of \$100,934, accumulated depreciation of \$28,838 and a net book value of \$72,096 under financed purchases from direct borrowings as reported in its governmental activities.

The City's total financed purchases debt service requirements to maturity are as follows:

	Principal	Interest	Total
Fiscal Year Ending September 30,			
2022	\$ 25,733	\$ 2,660	\$ 28,393
2023	27,031	1,363	28,394
Total	<u>\$ 52,764</u>	<u>\$ 4,023</u>	<u>\$ 56,787</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 8. LONG-TERM DEBT (CONTINUED)

Direct Placement Revenue Refunding Bonds – Business-type activities – On September 25, 2014, the City issued \$4,610,000 (at a premium of \$197,436), 2% to 4% revenue bonds (Combined Public Utility Revenue Bonds, Series 2014) with varying semi-annual principal and interest payments due (April 1 and October 1) through October 1, 2034 for the purpose of acquiring, constructing, equipping and installing certain improvements or extensions to the water and sewer elements of the City's combined electric and water and sewerage system and acquiring certain wastewater treatment rights, purchasing a debt service reserve surety, and paying the costs of issuing the Series 2014 Bonds, including the payment of a premium for a financial guaranty insurance policy.

On September 26, 2013, the City issued \$9,310,000, 1.209% to 4.854% revenue bonds (Taxable Refunding Revenue Bonds, Series 2013) with varying semi-annual principal and interest payments due (April 1 and October 1) through October 1, 2024. The net proceeds from these bonds along with \$1,095,570 of City funds were used to refund the outstanding balance of the Series 2006 Revenue Refunding Bonds. The refunding portion of this transaction resulted in a debt service savings of \$257,312 and the negative net present value cash-flow savings was determined to be \$838,258 during fiscal year 2013.

On September 20, 2011, the Downtown Development Authority, as a blended component unit of the City of Fairburn, issued \$15,280,000 of Series 2011 Educational Complex Revenue Bonds bearing interest rates ranging from 2% to 4.75% payable July 1 and January 1 beginning 2012 with the bonds maturing on July 1, 2033. The 2011 bonds were issued for the purpose of refunding the Series 2008 Educational Bonds and financing the additional acquisition, construction, and installation of the education campus with parking and related facility. The refunding portion of this transaction resulted in a negative debt service savings of \$1,986,680 and the negative net present value cash-flow savings was determined to be \$839,726 during fiscal year 2011. The Series 2011 Educational Complex Revenue Bonds were partially refunded with the Series 2017 Education Bonds discussed below.

On October 6, 2017, the City issued \$13,125,000 of Series 2017 Educational Complex Refunding Bonds to refund all but \$2,100,000 of the Series 2011 Education Complex Bonds outstanding. The bonds were issued at an interest rate of 2.66% with annual maturities through fiscal year 2033. The net proceeds from the Series 2017 Educational Complex Refunding Bonds were deposited in an irrevocable trust with an escrow agent to provide all future debt service payments on the refunded bonds. The result of this transaction is a decrease in future debt service payments of \$780,305 and a present value savings, or economic gain, of \$643,630. The refunded bonds are considered defeased. During the fiscal year ended September 30, 2021, all of the Series 2011 defeased bonds were called and retired.

NOTES TO FINANCIAL STATEMENTS

NOTE 8. LONG-TERM DEBT (CONTINUED)

Direct Placement Revenue Refunding Bonds – Business-type activities (continued)

The Downtown Development Authority is responsible for promoting industrial and commercial development within the City of Fairburn. However, the City of Fairburn does provide financial support each year and has contractually obligated itself to use its taxing powers to guarantee the repayment of principal and interest on the Series 2011 Educational Complex revenue bonds issued by the Downtown Development Authority.

Revenue bonds (Series 2011, 2013, 2014, and 2017) currently outstanding mature as follows:

	Principal	Interest	Total
Fiscal Year Ending September 30,			
2022	\$ 1,940,000	\$ 634,092	\$ 2,574,092
2023	2,030,000	564,839	2,594,839
2024	2,140,000	489,892	2,629,892
2025	2,250,000	408,753	2,658,753
2026	1,195,000	349,483	1,544,483
2027-2031	6,895,000	1,189,418	8,084,418
2032-2035	3,860,000	205,733	4,065,733
Total	<u>\$ 20,310,000</u>	<u>\$ 3,842,210</u>	<u>\$ 24,152,210</u>
Plus unamortized bond premium	97,053		
	<u>\$ 20,407,053</u>		

Financed Purchases from Direct Borrowings – Business-type activities – The City has entered into lease agreements as lessee for financing the acquisition of electrical equipment. The lease agreements qualify as financed purchases from direct borrowings for accounting purposes and, therefore, have been recorded at the present values of the future minimum lease payments as of the date of their inception. The City's total financed purchases were paid in full as of September 30, 2021.

NOTES TO FINANCIAL STATEMENTS

NOTE 10. PENSION PLAN (CONTINUED)

Plan Description (Continued). The Plan provides retirement, disability, and death benefits to plan participants and beneficiaries. The Georgia Municipal Association issues a publicly available financial report that includes financial statements and required supplementary information for GMEBS. That report may be obtained by writing to Georgia Municipal Association, Risk Management and Employee Benefit Services, 201 Pryor Street, NW, Atlanta, Georgia 30303 or by calling (404) 688-0472 or on the internet at www.gacities.com.

Plan Membership. At January 1, 2021, the date of the most recent actuarial valuation, there were 330 participants consisting of the following:

Retirees and beneficiaries currently receiving benefits	70
Terminated vested participants not yet receiving benefits	108
Active employees - vested	145
Active employees - nonvested	7
Total	<u>330</u>

Contributions. The Plan is subject to minimum funding standards of the Georgia Public Retirement Systems Standards law. The Board of Trustees of GMEBS has adopted a recommended actuarial funding policy for the Plan which meets state minimum requirements and will accumulate sufficient funds to provide the benefits under the Plan. The funding policy for the Plan, as adopted by the City Council, is to contribute an amount equal to or greater than the actuarially recommended contribution rate. This rate is based on the estimated amount necessary to finance the costs of benefits earned by Plan members during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of Plan members, as determined by the City Council. At this time, Plan members are not required to make contributions to the Plan. For the fiscal year ended September 30, 2021, the City's contribution rate was 7.33% of annual payroll. City contributions to the Plan were \$483,851 for the fiscal year ended September 30, 2021.

Net Pension Liability of the City. The City's net pension liability was measured as of September 30, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as January 1, 2020 with update procedures performed by the actuary to roll forward to the total pension liability measured as of September 30, 2020.

Actuarial Assumptions. The total pension liability in the January 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

- Inflation	2.25%
- Salary increases	2.25% plus service based merit increases
- Investment rate of return	7.375%, net of pension plan investment expense, including inflation

NOTES TO FINANCIAL STATEMENTS

NOTE 10. PENSION PLAN (CONTINUED)

Mortality rates for the January 1, 2020 valuation were based on the sex-distinct Pri-2012 head-count weighted Healthy Retiree Mortality Table with rates multiplied by 1.25. The assumptions and methods used to value the Plan were approved in December 2019 by the Board based on an experience study for the period January 1, 2015 through June 30, 2019 conducted in November and December of 2019. Cost of living adjustments were assumed to be 2.25% although the Plan allowance for annual cost of living adjustment is variable, as established by the City Council, in an amount not to exceed 4%.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of September 30, 2020 are summarized in the following table:

Asset class	Target allocation	Long-term expected real rate of return*
Domestic equity	45%	6.40%
International equity	20%	7.05
Domestic fixed income	20%	1.15
Real estate	10%	4.50
Global fixed income	5%	1.25
Cash	—%	
Total	100%	

* Rates shown are net of the 2.25% assumed rate of inflation

Discount Rate. The discount rate used to measure the total pension liability was 7.375%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all of the projected benefit payments to determine the total pension liability.

NOTES TO FINANCIAL STATEMENTS

NOTE 10. PENSION PLAN (CONTINUED)

Changes in the Net Pension Liability of the City. The changes in the components of the net pension liability (asset) of the City for the fiscal year ended September 30, 2021, were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at 9/30/20	\$ 16,103,967	\$ 15,199,472	\$ 904,495
Changes for the fiscal year:			
Service cost	413,025	-	413,025
Interest	1,193,945	-	1,193,945
Differences between expected and actual experience	588,833	-	588,833
Contributions—employer	-	492,118	(492,118)
Net investment income	-	1,459,490	(1,459,490)
Benefit payments, including refunds of employee contributions	(655,825)	(655,825)	-
Administrative expense	-	(31,570)	31,570
Net changes	1,539,978	1,264,213	275,765
Balances at 9/30/21	\$ 17,643,945	\$ 16,463,685	\$ 1,180,260

The required schedule of changes in the City's net pension liability (asset) and related ratios immediately following the notes to the financial statements presents multiyear trend information about whether the value of plan assets is increasing or decreasing over time relative to the total pension liability or asset.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents the net pension liability of the City, calculated using the discount rate of 7.375 percent, as well as what the City's net pension asset or liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.375 percent) or 1-percentage-point higher (8.375 percent) than the current rate:

	1% Decrease (6.375%)	Discount Rate (7.375%)	1% Increase (8.375%)
City's net pension liability (asset)	\$ 3,857,528	\$ 1,180,260	\$ (988,264)

Changes in the Net Pension Liability of the City. Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of September 30, 2020 and the current sharing pattern of costs between employer and employee.

NOTES TO FINANCIAL STATEMENTS

NOTE 10. PENSION PLAN (CONTINUED)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. For the fiscal year ended September 30, 2021, the City recognized pension expense of \$452,340. At September 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 536,992	\$ 94,798
Changes in assumptions	218,404	-
Net difference between projected and actual earnings on pension plan investments	-	182,290
City contributions subsequent to the measurement date	<u>483,851</u>	<u>-</u>
Total	<u>\$ 1,239,247</u>	<u>\$ 277,088</u>

City contributions subsequent to the measurement date of \$483,851 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal year ending September 30:

2022	\$ 33,019
2023	302,440
2024	211,995
2025	<u>(69,146)</u>
Total	<u>\$ 478,308</u>

NOTE 11. DEFERRED COMPENSATION PLAN

The City of Fairburn, Georgia offers its employees an Internal Revenue Code Section 457 Plan (the "Plan") which is a deferred compensation plan that qualifies as a defined contribution pension plan. The Plan is administered by a third party administrator, ICMA. The City has no fiduciary relationship with the trust. Accordingly, the Plan assets are not reported in the City's financial statements. Plan provisions and contribution requirements are established and may be amended by the City's Mayor and Council. At September 30, 2021, there were 27 Plan members in the respective plans.

Employees are not required to contribute to the Plan. Employees may contribute a portion of their gross salary, not to exceed the IRS guidelines, into the Plan. Effective October 1, 2012, the City no longer matches employee contributions. The Plan allows employees to increase, decrease, stop, and restart deferrals as often as they wish without penalties or fees. Total employee contributions for the fiscal year ended September 30, 2021 were \$71,275.

NOTES TO FINANCIAL STATEMENTS

NOTE 12. JOINT VENTURE

Under Georgia law, the City, in conjunction with other cities and counties in the Atlanta, Georgia area, is a member of the Atlanta Regional Commission (ARC). Dues to the ARC are assessed at the County level and are, accordingly, paid on the City's behalf by Fulton County. Membership in the ARC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the ARC in Georgia. The ARC Board membership includes the chief elected official of each county and various municipalities of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of the ARC. Separate financial statements may be obtained from ARC, 229 Peachtree St NE, Suite 100, Atlanta, Georgia 30303.

NOTE 13. RELATED ORGANIZATIONS

The City's governing body is responsible for appointing a majority of the board members of the City of Fairburn Housing Authority. However, the City has no further accountability for this organization.

NOTE 14. RISK MANAGEMENT

The City is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has joined together with other municipalities in the State as part of the Georgia Interlocal Risk Management Agency Property and Liability Insurance Fund and the Georgia Municipal Association Group Self-Insurance Workers' Compensation Fund, public entity risk pools currently operating as common risk management and insurance programs for member local governments.

As part of these risk pools, the City is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The City is also to allow the pool's agents and attorneys to represent the City in investigation, settlement discussions and all levels of litigation arising out of any claim made against the City within the scope of loss protection furnished by the funds.

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member government contract and in accordance with the workers' compensation law of Georgia. The funds are to pay all cost taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

Settled claims have not exceeded the coverage in the past three fiscal years.

The City carries commercial insurance for other risks of losses. For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage in the past three fiscal years.

NOTES TO FINANCIAL STATEMENTS

NOTE 15. COMMITMENTS AND CONTINGENCIES

Litigation:

The City is a defendant in certain legal actions in the nature of claims for alleged damages to persons and property and other similar types of actions rising in the course of City operations. Liability, if any, which might result from these proceedings, would not, in the opinion of management and legal counsel, have a material adverse effect on the financial position of the City.

Contractual Commitments:

For the fiscal year ended September 30, 2021, the City had active construction contracts related to various construction projects. At fiscal year end, the City's commitments with contractors totaled approximately \$4,847,411.

Grant Contingencies:

The City has received Federal and State grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to the disallowance of certain expenditures previously reimbursed by those agencies. Based upon prior experience, management of the City believes such disallowances, if any, will not be significant.

Agreements with the Municipal Electric Authority of Georgia:

The Municipal Electric Authority of Georgia (MEAG) is a public corporation and an instrumentality of the State of Georgia created to supply electricity to local government electric distribution systems. As provided by State law, MEAG establishes rates and charges so as to produce revenues sufficient to cover its costs, including debt service, but it may not operate any of its projects for profit, unless any such profits insure to the benefit of the public.

The City of Fairburn is a participant in the Municipal Electric Authority of Georgia (MEAG Power) and has a contractual agreement to purchase a portion of its power requirements from Southeastern Power Administration (SEPA). All power requirements that are in excess of that provided by SEPA are purchased from MEAG Power at prices intended to cover the operating costs of the system and to retire any debt service incurred by MEAG on the City's behalf. In the event that revenues are insufficient to cover all costs and retire the outstanding debt, each participating City has guaranteed a portion of the unpaid debt based on their individual entitlement shares of the output and services of generating units acquired or constructed by MEAG. In addition, in the event of discontinued service to a participant in default, the City would be obligated to purchase additional power subject to contractual limitations. Payments to MEAG are made monthly based on KWH usage. The total payments under these contracts amounted to \$7,586,922 during fiscal year ended September 30, 2021.

NOTES TO FINANCIAL STATEMENTS

NOTE 15. COMMITMENTS AND CONTINGENCIES (CONTINUED)

Agreements with the Municipal Electric Authority of Georgia (continued):

At September 30, 2021, the outstanding debt of MEAG was approximately \$7.58 billion. The City's guarantee varies by individual projects undertaken by MEAG and totals approximately \$79 million at September 30, 2021.

During fiscal year 2009, MEAG and MEAG's bond holders authorized the usage of Municipal Competitive Trust ("MCT") funds. The original intended use of the MCT funds were to reduce MEAG's costs and thus charge individual participants, such as the City of Fairburn, less in power on a monthly basis. The MCT funds were only to be used in response to remedy potential deregulation in the State of Georgia. Since deregulation has not occurred in the State of Georgia, MEAG and MEAG's bond holders authorized the usage of the MCT funds as if deregulation had actually occurred. As a result, the City will receive a credit reduction in its monthly purchased power invoice; effectively reducing the City's cost. The projected benefits of this reduction over the next year as of September 30, 2021 is \$0.00.

NOTE 16. HOTEL/MOTEL LODGING TAX

The City established a 3% tax under O.C.G.A. 48-13-51(a)(1) on gross hotel occupancy revenues for the purpose of promoting tourism, conventions, and trade shows. Local governments imposing a tax under this code section are required to expend in each fiscal year at least the same percentage of hotel/motel tax revenues they expended in the previous fiscal year for the promotion of tourism, conventions, and trade shows. The City has not set a precedent resulting in a restriction of the City's hotel/motel tax funds. Therefore, none of the revenue collected by the City under this authorization is restricted. For the fiscal year ended September 30, 2021, the City collected \$220,709 in unrestricted hotel/motel revenues which were recorded in the Hotel/Motel Tax Fund, and subsequently transferred to the General Fund.

NOTE 17. JOINTLY GOVERNED ORGANIZATION

On March 13, 2001, the City of Fairburn, the City of Union City, and the City of Palmetto created by joint resolutions pursuant to the authority of the General Assembly of the State of Georgia, the South Fulton Municipal Regional Water and Sewer Authority (the "Water and Sewer Authority"). By act of the Georgia Legislature, the Water and Sewer Authority was renamed to be the Middle Chattanooga Regional Water and Sewer Authority. The Water and Sewer Authority was created to provide alternative water and sewer resources for the Cities of Fairburn, Union City, and Palmetto. The Water and Sewer Authority is governed by a board of seven (7) directors, three of whom are the chief elected official of each member city, three (3) of whom are appointed one (1) each by each of the member cities, and one (1) director being appointed by members of the local delegation of the Georgia General Assembly who represent all, or any part of, a member city. The Water and Sewer Authority issues revenue bonds to finance the construction of reservoir. Once completed, the member Cities will purchase water from the Water and Sewer Authority.

NOTES TO FINANCIAL STATEMENTS

NOTE 17. JOINTLY GOVERNED ORGANIZATION (CONTINUED)

The City does not provide financial support to the Water and Sewer Authority, but has contractually obligated itself to use its full taxing power to guarantee the repayment of approximately 34.72% of the principal and interest on the Water and Sewer Authority's Series 2007 Variable Rate Revenue Bonds if the Water and Sewer Authority's resources cannot cover the debt service. During the fiscal year ended September 30, 2021, the City agreed to pay the Water and Sewer Authority \$101,312 (reported as interest expense) for the City's proportionate share of the principal and interest on the Water and Sewer Authority's bonds from revenues of the City's Water and Sewer Fund.

On July 1, 2014, the Authority entered into an agreement to refinance the Series 2007 Variable Rate Revenue Bonds Authority with the Series 2014 bonds. The net results of the refinancing resulted in an economic loss of \$3,953,000 and a deferred outflow of resources on the refunding of \$4,087,845.

As of December 31, 2021 (from the most recent available financial statements) the Water and Sewer Authority's debt service requirements on the Series 2014 Variable Rate Revenue Bonds were as follows using the current variable interest rate of 3.670%:

	Principal	Interest	Total
Fiscal Year Ending December 31,			
2022	\$ 1,575,000	\$ 1,205,525	\$ 2,780,525
2023	1,675,000	1,144,226	2,819,226
2024	1,780,000	1,070,850	2,850,850
2025	1,900,000	984,475	2,884,475
2026	2,025,000	892,475	2,917,475
2027-2031	11,905,000	3,121,110	15,026,110
2032-2033	5,770,000	530,650	6,300,650
Total	<u>\$ 26,630,000</u>	<u>\$ 8,949,311</u>	<u>\$ 35,579,311</u>

Separate financial statements for the Water and Sewer Authority can be obtained at the following address: Middle Chattahoochee Regional Water and Sewer Authority, P.O. Box 855, Fairburn, Georgia 30213.

NOTES TO FINANCIAL STATEMENTS

NOTE 18. TAX ABATEMENTS

For the year ended September 30, 2021, City property tax revenues were reduced by \$361,207 under agreements entered into by Fulton County. Under the agreements, taxes on both real property and personal property are reduced based on investments made by the corporation to whom the incentives were offered as long as the corporation meets certain investment targets.

NOTE 19. CONDUIT DEBT

On September 24, 2019, the Development Authority issued \$5,000,000 in taxable revenue bonds for the purpose of funding the Landmark Christian School Project. Neither the City, nor the Development Authority, is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as a liability in the accompanying financial statements. The amount outstanding at September 30, 2021 could not be determined.

NOTE 20. CHANGE IN ACCOUNTING PRINCIPLE

In conjunction with the implementation of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, the City is required to reevaluate the accounting treatment of fiduciary activities. Therefore, in conjunction with the implementation of GASB Statement No. 84, the following restatement was required to the beginning net position of the Fiduciary Activities to properly report the fiduciary activity performed by the City in its facilitation of the Municipal Court's activities, which had previously been recorded in the General Fund:

	Fiduciary Activities
Net Position, custodial activities, as previously reported	\$ -
Recognition of the beginning net position of the Municipal Court activity formerly recorded in the General Fund	67,739
Net Position, custodial activities, as restated	<u>\$ 67,739</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 21. CHANGE IN REPORTING ENTITY

The State of Georgia Code Title 36, subsection 36-81-3 requires local governmental units to utilize the provided Uniform Chart of Accounts developed by the Georgia Department of Community Affairs, which includes a requirement that accounting for hotel/motel taxes be executed within a separate special revenue fund, rather than within the General Fund. In order to bring the City into compliance with the State Code, the following restatement was required to the beginning fund balance of the General Fund and Hotel/Motel Tax Fund to properly report the activity performed by the City in its collection and use of hotel/motel taxes levied within the City, which had previously been reported in the General Fund:

	Hotel/Motel Tax Fund
Fund balance, as previously reported	\$ -
Recognition of the beginning fund balance of the Hotel/Motel Tax fund formerly reported in the General Fund	135,834
Fund balance, as restated	<u>\$ 135,834</u>
	General Fund
Fund balance, as previously reported	\$ 15,504,340
Recognition of the beginning fund balance of the Hotel/Motel Tax fund formerly reported in the General Fund	(135,834)
Fund balance, as restated	<u>\$ 15,368,506</u>

NOTE 22. SUBSEQUENT EVENT

In April 2022, the City Council, voted to approve the purchase of a ladder truck to be financed with a lease purchase agreement of ten years and not to exceed a cost of \$1,577,000, and of two pumper trucks, to be financed with a lease purchase agreement of seven years and not to exceed \$1,430,000. As these vehicles typically take over 18 months to build and customize, the City does not expect to take possession of the vehicles, or begin payments on these lease purchase agreements until fiscal year 2023.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF FAIRBURN GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION - RETIREMENT PLAN
SCHEDULE OF CHANGES IN THE CITY'S NET PENSION LIABILITY
AND RELATED RATIOS

	2021	2020	2019	2018	2017	2016	2015
Total pension liability							
Service cost	\$ 413,025	\$ 423,119	\$ 436,627	\$ 459,081	\$ 430,351	\$ 358,809	\$ 426,065
Interest on total pension liability	1,193,945	1,102,502	1,065,229	1,005,868	961,894	894,973	880,377
Other Changes	-	-	-	(286,177)	-	174,676	(352,216)
Differences between expected and actual experience	588,833	190,735	(379,192)	158,946	(316,723)	(95,851)	(331,710)
Changes of assumptions	-	436,807	-	-	-	-	-
Benefit payments, including refunds of employee contributions	(655,825)	(652,205)	(572,166)	(528,299)	(487,933)	(450,275)	(418,094)
Net change in total pension liability	1,539,978	1,500,958	550,498	809,419	587,589	882,332	204,422
Total pension liability - beginning	16,103,967	14,603,009	14,052,511	13,243,092	12,655,503	11,773,171	11,568,749
Total pension liability - ending (a)	\$ 17,643,945	\$ 16,103,967	\$ 14,603,009	\$ 14,052,511	\$ 13,243,092	\$ 12,655,503	\$ 11,773,171
Plan fiduciary net position							
Contributions - employer	\$ 492,118	\$ 518,325	\$ 504,950	\$ 501,693	\$ 455,271	\$ 504,853	\$ 519,993
Net investment income	1,459,490	443,205	1,353,412	1,795,324	1,201,570	117,480	1,082,171
Benefit payments, including refunds of employee contributions	(655,825)	(652,205)	(572,166)	(528,299)	(487,933)	(450,275)	(418,094)
Administrative expenses	(31,570)	(30,123)	(31,216)	(32,353)	(17,223)	(20,547)	(15,930)
Net change in plan fiduciary net position	1,264,213	279,202	1,254,980	1,736,365	1,151,685	151,511	1,168,140
Plan fiduciary net position - beginning	15,199,472	14,920,270	13,665,290	11,928,925	10,777,240	10,625,729	9,457,589
Plan fiduciary net position - ending (b)	\$ 16,463,685	\$ 15,199,472	\$ 14,920,270	\$ 13,665,290	\$ 11,928,925	\$ 10,777,240	\$ 10,625,729
City's net pension liability (asset) - ending (a) - (b)	\$ 1,180,260	\$ 904,495	\$ (317,261)	\$ 387,221	\$ 1,314,167	\$ 1,878,263	\$ 1,147,442
Plan fiduciary net position as a percentage of the total pension liability (asset)	93.3%	94.4%	102.2%	97.2%	90.1%	85.2%	90.3%
Covered payroll	\$ 5,568,852	\$ 5,459,369	\$ 5,421,039	\$ 5,794,145	\$ 5,434,761	\$ 5,264,479	\$ 4,444,802
City's net pension liability (asset) as a percentage of covered payroll	21.2%	16.6%	-5.9%	6.7%	24.2%	35.7%	25.8%

Notes to the Schedule

The schedule will present 10 years of information once it is accumulated.

CITY OF FAIRBURN GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION - RETIREMENT PLAN
SCHEDULE OF CITY CONTRIBUTIONS

	2021	2020	2019	2018
Actuarially determined contribution	\$ 483,851	\$ 492,118	\$ 518,325	\$ 504,950
Contributions in relation to the actuarially determined contribution	483,851	492,118	518,325	504,950
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 6,599,782	\$ 5,568,852	\$ 5,459,369	\$ 5,421,039
Contributions as a percentage of Covered payroll	7.33%	8.84%	9.49%	9.31%
	2017	2016	2015	2014
Actuarially determined contribution	\$ 501,693	\$ 455,271	\$ 504,853	\$ 519,993
Contributions in relation to the actuarially determined contribution	501,693	455,271	504,853	519,993
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 5,794,145	\$ 5,434,761	\$ 5,264,479	\$ 4,444,802
Contributions as a percentage of Covered payroll	8.66%	8.38%	9.59%	11.70%

Notes to the Schedule:

(1) Actuarial Assumptions:

Valuation Date

January 1, 2020

Cost Method

Projected Unit Credit

Actuarial Asset Valuation Method

Sum of actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10% of the amounts that the value exceeds or is less than the market value at the end of the year. The actuarial value is adjusted, if necessary, to be within 20% of market value.

Assumed Rate of Return on Investments

7.375%

Projected Salary Increases

2.25% plus service based merit increases

Cost-of-living Adjustment

2.25%

Amortization Method

Closed level dollar for remaining unfunded liability.

Remaining Amortization Period

N/A

(2) The schedule will present 10 years of information once it is accumulated.

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

CITY OF FAIRBURN, GEORGIA

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt services and capital projects.

Confiscated Assets Fund – To account for the City's share of excess funds received from confiscated capital and equipment. These monies must be used for police related expenditures and are restricted by Federal law.

Hotel/Motel Tax Fund – To account for the lodging tax levied in the City. The City Council as of September 30, 2021 has not specified any restrictions for the use of this tax, therefore the proceeds of the levies are subsequently transferred to the General Fund.

Development Authority Fund – To provide services exclusively to the City as a financing instrument for developing and promoting for the public good and general welfare, trade, commerce, industry, and employment opportunities, and to promote the general welfare within the City.

CAPITAL PROJECT FUND

Capital Improvement Fund – To account for the capital expenditures made by the City on long-term projects.

PERMANENT FUND

Cemetery Fund – To account for monies received by the City which can only be used for a specific purpose. The principal of perpetual care cemetery funds are not available for expenditures based on legal or contractual requirements and must remain in trust and not be encroached upon (reported as nonspendable). Only the income from such funds may be used for maintenance and upkeep of the Fairburn municipal cemetery.

CITY OF FAIRBURN, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

ASSETS	Special Revenue Funds			Capital Project Fund Capital Improvement Fund	Permanent Fund Cemetery Fund	Total Nonmajor Governmental Funds
	Confiscated Assets Fund	Hotel/Motel Tax Fund	Development Authority Fund			
Cash and cash equivalents	\$ 71,256	\$ -	\$ -	\$ 173,830	\$ 1,210	\$ 246,296
Investments	-	-	975	-	85,000	85,975
Taxes receivable	-	23,144	-	-	-	23,144
Total assets	<u>\$ 71,256</u>	<u>\$ 23,144</u>	<u>\$ 975</u>	<u>\$ 173,830</u>	<u>\$ 86,210</u>	<u>\$ 355,415</u>
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Due to other funds	\$ -	\$ 23,144	\$ -	\$ -	\$ -	\$ 23,144
Total liabilities	<u>-</u>	<u>23,144</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,144</u>
FUND BALANCES						
Nonspendable for:						
Corpus of perpetual care cemetery funds	-	-	-	-	10,000	10,000
Restricted for:						
Law enforcement activities	71,256	-	-	-	-	71,256
Cemetery operating capital	-	-	-	-	76,210	76,210
Assigned for:						
Capital construction	-	-	-	173,830	-	173,830
Planning and development	-	-	975	-	-	975
Total fund balances	<u>71,256</u>	<u>-</u>	<u>975</u>	<u>173,830</u>	<u>86,210</u>	<u>332,271</u>
Total liabilities and fund balances	<u>\$ 71,256</u>	<u>\$ 23,144</u>	<u>\$ 975</u>	<u>\$ 173,830</u>	<u>\$ 86,210</u>	<u>\$ 355,415</u>

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

CITY OF FAIRBURN, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue Funds			Capital Project Fund	Permanent Fund	Total Nonmajor Governmental Funds
	Confiscated Assets Fund	Hotel/Motel Tax Fund	Development Authority Fund	Capital Improvement Fund	Cemetery Fund	
REVENUES						
Taxes	\$ -	\$ 220,709	\$ -	\$ -	\$ -	\$ 220,709
Fines and forfeitures	29,573	-	-	-	-	29,573
Interest	72	-	5	-	172	249
Total revenues	29,645	220,709	5	-	172	250,531
EXPENDITURES						
Current						
Public safety	1,312	-	-	-	-	1,312
Total expenditures	1,312	-	-	-	-	1,312
Excess of revenues over expenditures	28,333	220,709	5	-	172	249,219
Other financing sources:						
Transfers out	-	(356,543)	-	-	-	(356,543)
Total other financing sources	-	(356,543)	-	-	-	(356,543)
Net change in fund balances	28,333	(135,834)	5	-	172	(107,324)
FUND BALANCES, beginning of fiscal year, restated	42,923	135,834	970	173,830	86,038	439,595
FUND BALANCES, end of fiscal year	<u>\$ 71,256</u>	<u>\$ -</u>	<u>\$ 975</u>	<u>\$ 173,830</u>	<u>\$ 86,210</u>	<u>\$ 332,271</u>

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

CITY OF FAIRBURN, GEORGIA
GENERAL OBLIGATION BOND CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Tax revenue	\$ 982,666	\$ 982,666	\$ 1,318,891	\$ 336,225
Interest	2,966	2,966	1,049	(1,917)
Total revenues	985,632	985,632	1,319,940	334,308
Expenditures				
Capital outlays	184,506	184,506	225,265	(40,759)
Debt service - principal payments	595,000	595,000	595,000	-
Debt service - interest and fiscal charges	206,126	206,126	206,025	101
Total expenditures	985,632	985,632	1,026,290	(40,658)
Net change in fund balances	-	-	293,650	293,650
Fund balance, beginning of fiscal year	2,195,841	2,195,841	2,195,841	-
Fund balance, end of fiscal year	<u>\$ 2,195,841</u>	<u>\$ 2,195,841</u>	<u>\$ 2,489,491</u>	<u>\$ 293,650</u>

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

CITY OF FAIRBURN, GEORGIA
TSPLOST FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 6,060,068	\$ 6,060,068	\$ 5,227,528	\$ (832,540)
Interest	-	-	8,828	8,828
Total revenues	6,060,068	6,060,068	5,236,356	(823,712)
EXPENDITURES				
Capital outlay	7,752,461	7,752,461	4,686,506	3,065,955
Total expenditures	7,752,461	7,752,461	4,686,506	3,065,955
Net change in fund balances	(1,692,393)	(1,692,393)	549,850	2,242,243
FUND BALANCES, beginning of fiscal year	1,627,993	1,627,993	1,627,993	-
FUND BALANCES (DEFICITS), end of fiscal year	<u>\$ (64,400)</u>	<u>\$ (64,400)</u>	<u>\$ 2,177,843</u>	<u>\$ 2,242,243</u>

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

CITY OF FAIRBURN, GEORGIA
CONFISCATED ASSETS FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Fines and forfeitures	\$ -	\$ -	\$ 29,573	\$ 29,573
Interest	-	-	72	72
Total revenues	-	-	29,645	29,645
EXPENDITURES				
Public safety	-	-	1,312	(1,312)
Net change in fund balances	-	-	28,333	28,333
FUND BALANCES, beginning of fiscal year	42,923	42,923	42,923	-
FUND BALANCES, end of fiscal year	<u>\$ 42,923</u>	<u>\$ 42,923</u>	<u>\$ 71,256</u>	<u>\$ 28,333</u>

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

CITY OF FAIRBURN, GEORGIA
HOTEL/MOTEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 130,000	\$ 130,000	\$ 220,709	\$ 90,709
Total revenues	130,000	130,000	220,709	90,709
Other financing uses:				
Transfers out	(130,000)	(130,000)	(356,543)	(226,543)
Total other financing uses:	(130,000)	(130,000)	(356,543)	(226,543)
Net change in fund balances	-	-	(135,834)	(135,834)
FUND BALANCES, beginning of fiscal year, as restated	135,834	135,834	135,834	-
FUND BALANCES, end of fiscal year	<u>\$ 135,834</u>	<u>\$ 135,834</u>	<u>\$ -</u>	<u>\$ (135,834)</u>

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

CITY OF FAIRBURN, GEORGIA
CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Budget		Actual	Variance With Final Budget
	Original	Final		
EXPENDITURES				
Public works	\$ 2,400,000	\$ 2,400,000	\$ -	\$ 2,400,000
Total expenditures	2,400,000	2,400,000	-	2,400,000
Other financing sources:				
Issuance of bonds	1,012,816	1,012,816	-	(1,012,816)
Transfers in	1,387,184	1,387,184	-	(1,387,184)
Total other financing sources	2,400,000	2,400,000	-	(2,400,000)
Net change in fund balances	-	-	-	-
FUND BALANCES, beginning of fiscal year	173,830	173,830	173,830	-
FUND BALANCES, end of fiscal year	<u>\$ 173,830</u>	<u>\$ 173,830</u>	<u>\$ 173,830</u>	<u>\$ -</u>

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

CITY OF FAIRBURN, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
SERIES 2016
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2021

Project Description	Priority	Project #	Original Estimated Cost	Expenditures			Estimated Percentage of Completion
				Prior Fiscal Years	Current Fiscal Year	Total	
Road Resurfacing Phase I	Tier 1	1	\$ 7,737,167	\$ 5,011,751	\$ 1,792,752	\$ 6,804,503	87.95%
Pedestrian/Bicycle Improvements Phase I	Tier 1	2	136,891	136,891	-	136,891	100.00%
Road Projects (Howell Avenue Extension, Rivertown Connector, Park Road Extension, Oakley Industrial Boulevard Full Depth Reclamation	Tier 1	3	3,295,836	1,437,060	391,334	1,828,394	55.48%
Quick Response Projects	Tier 1	4	233,775	64,453	-	64,453	27.57%
Project Management/Construction Management	Tier 1	5	285,092	1,802	-	1,802	0.63%
Road Resurfacing Phase II	Tier 2	6	552,987	-	-	-	0.00%
Quiet Zone Railroad Crossings	Tier 2	7	750,000	-	-	-	0.00%
Pedestrian/Bicycle Improvements Phase II	Tier 2	8	353,171	114,749	34,715	149,464	42.32%
Oakley Industrial Boulevard Extension Design	Tier 2	9	315,000	-	-	-	0.00%
Quick Response Projects	Tier 2	10	41,254	-	-	-	0.00%
Project Management/Construction Management	Tier 2	11	50,310	-	-	-	0.00%
Congestion Relief	Tier 3	12	450,000	-	-	-	0.00%
Operation and Safety Improvements	Tier 3	13	541,902	-	-	-	0.00%
Pedestrian/Bicycle Improvements Phase III	Tier 3	14	184,316	-	-	-	0.00%
Road Projects (Dodd Street Roundabout)	Tier 3	15	802,717	-	-	-	0.00%
Quick Response Projects	Tier 3	16	41,417	-	-	-	0.00%
Project Management/Construction Management	Tier 3	17	50,509	-	-	-	0.00%
Totals			<u>\$ 15,822,344</u>	<u>\$ 6,766,706</u>	\$ 2,218,801	<u>\$ 8,985,507</u>	56.79%
				Plus expenditures using local funds	2,467,705		
				Total TSPLOST Expenditures	<u>\$ 4,686,506</u>		

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

STATISTICAL SECTION

This part of the City of Fairburn's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

	<u>Page</u>
Financial Trends.....	73
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	
Revenue Capacity	78
These schedules contain information to help the reader assess the City's most significant local revenue source, property tax.	
Debt Capacity	83
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	
Demographic and Economic Information.....	88
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	
Operating Information	90
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial report for the relevant fiscal year.

CITY OF FAIRBURN, GEORGIA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Governmental activities										
Net investment in capital assets	\$ 39,187,800	\$ 31,192,270	\$ 27,918,745	\$ 25,016,287	\$ 22,594,407	\$ 22,115,350	\$ 17,754,866	\$ 14,409,108	\$ 14,079,774	\$ 13,762,645
Restricted	3,905,013	4,102,009	3,673,598	2,367,845	2,495,233	1,718,140	4,597,718	3,730,051	1,719,514	1,346,852
Unrestricted (deficit)	19,748,798	15,215,161	11,148,331	6,475,679	4,102,801	3,403,719	2,085,985	1,321,770	985,380	632,874
Total governmental activities net position	<u>\$ 62,841,611</u>	<u>\$ 50,509,440</u>	<u>\$ 42,740,674</u>	<u>\$ 33,859,811</u>	<u>\$ 29,192,441</u>	<u>\$ 27,237,209</u>	<u>\$ 24,438,569</u>	<u>\$ 19,460,929</u>	<u>\$ 16,784,668</u>	<u>\$ 15,742,371</u>
Business-type activities										
Net investment in capital assets	\$ 19,449,454	\$ 18,711,776	\$ 17,983,218	\$ 17,683,581	\$ 17,963,925	\$ 18,084,503	\$ 17,474,092	\$ 14,547,120	\$ 16,801,838	\$ 17,194,519
Restricted	2,145,601	1,189,571	1,154,510	1,119,371	69,371	514,098	1,763,687	3,178,531	471,521	607,292
Unrestricted	20,545,077	20,173,669	17,768,299	14,896,831	13,102,664	10,642,505	6,866,052	6,864,370	7,001,733	5,984,465
Total business-type activities net position	<u>\$ 42,140,132</u>	<u>\$ 40,075,016</u>	<u>\$ 36,906,027</u>	<u>\$ 33,699,783</u>	<u>\$ 31,135,960</u>	<u>\$ 29,241,106</u>	<u>\$ 26,103,831</u>	<u>\$ 24,590,021</u>	<u>\$ 24,275,092</u>	<u>\$ 23,786,276</u>
Primary government										
Net investment in capital assets	\$ 58,637,254	\$ 49,904,046	\$ 45,901,963	\$ 42,699,868	\$ 40,558,332	\$ 40,199,853	\$ 35,228,958	\$ 28,956,228	\$ 30,881,612	\$ 30,957,164
Restricted	6,050,614	5,291,580	4,828,108	3,487,216	2,564,604	2,232,238	6,361,405	6,908,582	2,191,035	1,954,144
Unrestricted	40,293,875	35,388,830	28,916,630	21,372,510	17,205,465	14,046,224	8,952,037	8,186,140	7,987,113	6,617,339
Total primary government net position	<u>\$ 104,981,743</u>	<u>\$ 90,584,456</u>	<u>\$ 79,646,701</u>	<u>\$ 67,559,594</u>	<u>\$ 60,328,401</u>	<u>\$ 56,478,315</u>	<u>\$ 50,542,400</u>	<u>\$ 44,050,950</u>	<u>\$ 41,059,760</u>	<u>\$ 39,528,647</u>

Source: Annual Comprehensive Financial Report for the respective fiscal year from the City's finance department.

CITY OF FAIRBURN, GEORGIA

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(accrual basis of accounting)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Expenses										
Governmental activities:										
General government	\$ 2,873,534	\$ 2,455,156	\$ 3,483,825	\$ 3,354,065	\$ 3,419,943	\$ 2,930,921	\$ 2,394,281	\$ 2,296,568	\$ 2,104,230	\$ 1,823,964
Judicial	647,656	483,820	528,341	432,718	374,430	343,417	406,912	415,245	479,159	333,136
Public safety	7,775,503	8,233,961	7,084,748	6,637,237	6,304,295	6,600,498	6,322,171	6,110,784	6,057,633	5,851,586
Public works	2,943,118	3,874,327	1,874,254	2,007,720	3,042,932	2,981,768	2,540,254	2,243,308	1,757,055	1,857,152
Planning and development	1,116,042	688,040	727,888	609,865	556,660	565,895	455,175	464,196	366,955	367,715
Culture and recreation	439,241	744,769	811,373	874,273	848,402	488,046	512,178	371,838	298,124	252,863
Interest on long-term debt	310,153	339,498	363,333	478,766	442,138	470,423	458,373	493,266	499,027	508,703
Total governmental activities expenses	16,105,247	16,819,571	14,873,762	14,394,644	14,988,800	14,380,968	13,089,344	12,395,205	11,562,183	10,995,119
Business-type activities:										
Electric	9,643,206	8,479,982	8,032,839	7,683,352	7,731,021	7,320,222	7,141,969	6,888,429	6,420,188	6,383,795
Water and Sewer	6,870,050	6,600,957	6,311,072	5,954,189	5,725,971	5,720,744	5,321,360	5,641,267	5,022,941	4,797,117
Educational Complex	938,836	979,161	966,323	1,179,563	1,089,108	1,093,164	1,146,332	1,014,781	999,890	1,237,275
Stormwater	332,443	309,145	274,249	712,463	724,917	723,063	724,079	673,145	597,486	613,722
Sanitation	733,743	741,752	663,210	733,866	648,129	617,473	635,480	675,849	580,521	561,649
Total business-type activities expenses	18,518,278	17,110,997	16,247,693	16,263,433	15,919,146	15,474,666	14,969,220	14,893,471	13,621,026	13,593,558
Total primary government expenses	\$ 34,623,525	\$ 33,930,568	\$ 31,121,455	\$ 30,658,077	\$ 30,907,946	\$ 29,855,634	\$ 28,058,564	\$ 27,288,676	\$ 25,183,209	\$ 24,588,677
Program Revenues										
Governmental activities:										
Charges for services	\$ 2,653,975	\$ 3,545,194	\$ 4,207,409	\$ 2,936,355	\$ 2,967,781	\$ 3,066,529	\$ 2,714,155	\$ 2,132,445	\$ 1,854,075	\$ 1,539,479
Operating grants and contributions	90,737	699,575 (3)	-	-	-	-	19,076	69,451	42,793	15,270
Capital grants and contributions	9,044,549 (4)	5,081,194	4,254,341	3,208,554 (2)	1,793,672	1,621,498	3,221,515	1,401,684	558,236	1,318,074
Total governmental activities program revenues	11,789,261	9,325,963	8,461,750	6,144,909	4,761,453	4,688,027	5,954,746	3,603,580	2,455,104	2,872,823
Business-type activities:										
Charges for services	18,657,053	19,257,249	19,039,757	18,412,160	17,451,224	17,794,173	16,656,800	16,631,066	15,485,677	15,298,333
Capital grants and contributions	1,219,090	895,390	1,090,640	1,162,300	1,085,970	1,553,000	548,090	300,000	-	-
Total business-type activities program revenues	19,876,143	20,152,639	20,130,397	19,574,460	18,537,194	19,347,173	17,204,890	16,931,066	15,485,677	15,298,333
Total primary government program revenues	\$ 31,665,404	\$ 29,478,602	\$ 28,592,147	\$ 25,719,369	\$ 23,298,647	\$ 24,035,200	\$ 23,159,636	\$ 20,534,646	\$ 17,940,781	\$ 18,171,156

CITY OF FAIRBURN, GEORGIA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Net (expense)/revenue										
Governmental activities	\$ (4,315,986)	\$ (7,493,608)	\$ (6,412,012)	\$ (8,249,735)	\$ (10,227,347)	\$ (9,692,941)	\$ (7,134,598)	\$ (8,791,625)	\$ (9,107,079)	\$ (8,122,296)
Business-type activities	1,357,865	3,041,642	3,882,704	3,311,027	2,618,048	3,872,507	2,235,670	2,037,595	1,864,651	1,704,775
Total primary government net (expense) revenue	\$ (2,958,121)	\$ (4,451,966)	\$ (2,529,308)	\$ (4,938,708)	\$ (7,609,299)	\$ (5,820,434)	\$ (4,898,928)	\$ (6,754,030)	\$ (7,242,428)	\$ (6,417,521)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes	\$ 8,680,841	\$ 7,571,527	\$ 6,554,283	\$ 5,179,553	\$ 4,564,177	\$ 4,746,634	\$ 4,647,950	\$ 4,755,788	\$ 4,798,827	\$ 4,567,666
Sales and use taxes	4,550,878	3,976,456	4,343,841	4,063,620	3,862,730	3,819,892	3,762,572	3,415,848 (1)	1,416,172	1,414,814
Other taxes	3,938,263	3,508,510	3,209,463	2,825,596	2,787,403	2,686,024	2,764,043	2,633,485	2,367,550	2,260,687
Miscellaneous revenue	108,417	13,732	101,787	59,186	167,441	402,696	83,601	53,704	113,268	87,798
Unrestricted investment earnings	69,634	273,681	324,509	27,150	23,298	51,911	51,157	55,044	62,924	69,897
Gain on disposal of capital assets	124	15,101	-	-	15,530	22,424	52,915	416,474	-	-
Transfers	(700,000)	(96,633)	758,992	762,000	762,000	762,000	750,000	1,543,985	1,390,635	1,191,000
Total governmental activities	16,648,157	15,262,374	15,292,875	12,917,105	12,182,579	12,491,581	12,112,238	12,874,328	10,149,376	9,591,862
Business-type activities:										
Unrestricted investment earnings	7,251	30,714	51,258	14,796	25,536	26,768	28,140	6,044	11,100	34,490
Gain on Sale of Assets	-	-	31,274	-	13,270	-	-	-	3,700	-
Transfers	700,000	96,633	(758,992)	(762,000)	(762,000)	(762,000)	(750,000)	(1,543,985)	(1,390,635)	(1,191,000)
Total business-type activities	707,251	127,347	(676,460)	(747,204)	(723,194)	(735,232)	(721,860)	(1,537,941)	(1,375,835)	(1,156,510)
Total primary government	\$ 17,355,408	\$ 15,389,721	\$ 14,616,415	\$ 12,169,901	\$ 11,459,385	\$ 11,756,349	\$ 11,390,378	\$ 11,336,387	\$ 8,773,541	\$ 8,435,352
Change in Net Position										
Governmental activities	\$ 12,332,171	\$ 7,768,766	\$ 8,880,863	\$ 4,667,370	\$ 1,955,232	\$ 2,798,640	\$ 4,977,640	\$ 4,082,703	\$ 1,042,297	\$ 1,469,566
Business-type activities	2,065,116	3,168,989	3,206,244	2,563,823	1,894,854	3,137,275	1,513,810	499,654	488,816	548,265
Total primary government	\$ 14,397,287	\$ 10,937,755	\$ 12,087,107	\$ 7,231,193	\$ 3,850,086	\$ 5,935,915	\$ 6,491,450	\$ 4,582,357	\$ 1,531,113	\$ 2,017,831

Source: Annual Comprehensive Financial Report for the respective fiscal year from the City's finance department.

Notes:

- (1) Sales taxes increased as a result of increased allocations from Fulton County based on population increases.
- (2) Capital grants and contributions increased due to the TSPLOST beginning in April 2017
- (3) Operating grants and contributions increased due to the CARES Act funding as a result of the COVID-19 pandemic.
- (4) Capital grants and contributions increased due increased South Fulton CID activity as well as increased construction activity under large federal transportation projects.

CITY OF FAIRBURN, GEORGIA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Fund										
Nonspendable	\$ 205,192	\$ 123,589	\$ 116,944	\$ 122,541	\$ 99,203	\$ 186,813	\$ 246,026	\$ 149,285	\$ 164,419	\$ 134,922
Committed	8,000	417,115	417,115	385,533	382,976	280,994	-	-	-	-
Restricted	-	-	141,126	141,126	141,566	146,315	149,740	-	-	-
Assigned	-	135,834	-	-	-	-	-	-	-	-
Unassigned	18,568,666	14,827,802	11,058,246	6,970,469	5,179,060	4,035,786	3,029,593	3,646,266	1,184,518	879,151
Total General Fund	<u>\$ 18,781,858</u>	<u>\$ 15,504,340</u>	<u>\$ 11,733,431</u>	<u>\$ 7,619,669</u>	<u>\$ 5,802,805</u>	<u>\$ 4,649,908</u>	<u>\$ 3,425,359</u>	<u>\$ 3,795,551</u>	<u>\$ 1,348,937</u>	<u>\$ 1,014,073</u>
All other governmental funds										
Nonspendable	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Restricted	4,814,800	4,946,380	4,491,661	3,218,369	3,348,161	1,994,448	5,531,677	4,616,280	6,464,093	8,113,648
Assigned	648,475	174,800	246,161	970	970	409,860	1,112	967	967	965
Unassigned (deficit)	-	-	-	-	-	(18,564)	-	-	(3,214)	-
Total all other governmental funds	<u>\$ 5,473,275</u>	<u>\$ 5,131,180</u>	<u>\$ 4,747,822</u>	<u>\$ 3,229,339</u>	<u>\$ 3,359,131</u>	<u>\$ 2,395,744</u>	<u>\$ 5,542,789</u>	<u>\$ 4,627,247</u>	<u>\$ 6,471,846</u>	<u>\$ 8,124,613</u>

Source: Annual Comprehensive Financial Report for the respective fiscal year from the City's finance department.

CITY OF FAIRBURN, GEORGIA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Revenues										
Taxes	\$ 17,215,701	\$ 15,038,820	\$ 14,045,390 (3)	\$ 12,051,338	\$ 11,364,385	\$ 11,245,655	\$ 11,188,620	\$ 10,878,900 (1)	\$ 8,514,927	\$ 8,276,648
Licenses and permits	1,668,523	1,607,386	2,125,009	1,261,777	1,638,444	1,737,024	1,405,815	816,122	726,342	624,518
Intergovernmental	9,047,628 (4)	5,714,255	4,195,701	3,206,502 (2)	1,793,672	1,406,484	3,221,516	1,400,884	198,686	1,166,174
Fines and forfeitures	303,095	908,996	997,103	701,117	515,187	501,886	686,571	741,656	752,705	506,094
Charges for services	617,588	913,497	859,513	837,886	677,868	721,191	573,258	549,581	371,152	395,307
Interest income	78,462	312,195	352,619	29,202	23,298	51,911	51,157	55,044	62,924	69,897
Miscellaneous	173,186	129,047	330,101	194,761	303,723	584,279	151,187	149,041	519,487	116,628
Total revenues	29,104,183	24,624,196	22,905,436	18,282,583	16,316,577	16,248,430	17,278,124	14,591,228	11,146,223	11,155,266
Expenditures										
General government	2,999,655	2,992,573	3,539,095	3,406,195	3,416,997	2,878,496	2,410,195	2,261,908	2,050,041	1,790,985
Judicial	648,158	485,978	534,186	437,400	376,353	342,331	411,394	415,172	472,604	332,565
Public safety	8,288,811	7,988,409	7,125,945	6,538,231	6,207,250	6,181,773	6,143,312	6,022,743	5,834,889	5,757,817
Public works	5,944,896	3,352,766	2,867,417	1,989,357	2,814,324	2,782,641	2,363,652	1,915,233	1,503,387	2,645,111
Planning and development	763,503	398,005	713,382	552,164	523,412	527,173	486,107	461,352	365,540	368,225
Culture and recreation	398,482	659,665	501,501	619,309	531,522	586,329	351,519	299,003	225,307	192,905
Capital outlay	4,911,771	3,613,471	1,983,051	2,944,718	19,472	4,490,740	4,605,059	3,903,395	2,513,359	2,794,532
Debt service										
Principal	619,498	660,945	615,099	821,473	653,535	715,814	619,425	622,796	651,801	130,540
Interest	209,920	236,585	253,441	214,044	451,808	472,155	473,437	490,547	505,602	511,360
Bond issuance costs	-	-	-	134,684	-	-	-	-	-	-
Total expenditures	24,784,694	20,388,397	18,133,117	17,657,575	14,994,673	18,977,452	17,864,100	16,392,149	14,122,530	14,524,040
Excess (deficiency) of revenues over (under) expenditures	4,319,489	4,235,799	4,772,319	625,008	1,321,904	(2,729,022)	(585,976)	(1,800,921)	(2,976,307)	(3,368,774)
Other financing sources (uses)										
Bonds issued	-	-	-	7,365,000	-	-	-	-	-	-
Payments to refund debt escrow agent	-	-	-	(7,230,316)	-	-	-	-	-	-
Financed purchases	-	-	100,934	165,380	-	-	328,421	371,613	228,424	367,888
Proceeds from sale of capital assets	124	15,101	-	-	32,380	44,526	52,915	487,338	39,345	-
Transfers in	909,840	850,000	1,579,203	1,687,817	1,690,339	1,929,410	3,987,018	3,216,141	1,617,260	1,350,000
Transfers out	(1,609,840)	(946,633)	(820,211)	(925,817)	(928,339)	(1,167,410)	(3,237,018)	(1,672,156)	(226,625)	(159,000)
Total other financing sources (uses)	(699,876)	(81,532)	859,926	1,062,064	794,380	806,526	1,131,336	2,402,936	1,658,404	1,558,888
Net change in fund balances	\$ 3,619,613	\$ 4,154,267	\$ 5,632,245	\$ 1,687,072	\$ 2,116,284	\$ (1,922,496)	\$ 545,360	\$ 602,015	\$ (1,317,903)	\$ (1,809,886)
Debt service as a percentage of noncapital expenditures	5.89%	5.63%	6.10%	7.39%	7.76%	8.68%	8.53%	9.22%	9.97%	5.47%

Source: Annual Comprehensive Financial Report for the respective fiscal year from the City's finance department.

Notes:

- (1) Sales taxes increased as a result of increased allocations from Fulton County based on population increases.
- (2) Intergovernmental revenues increased as a result of the TSPLOST program starting in April 2017.
- (3) Property taxes increased as the economy improved and assessed values increased.
- (4) Intergovernmental revenues increased due to increased South Fulton CID activity as well as increased construction activity under large federal transportation projects.

CITY OF FAIRBURN, GEORGIA
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(accrual basis of accounting)

Fiscal Year	Property Tax	Sales Tax	Motor Vehicle Tax	Franchise Tax	Insurance Premium Tax	Beer, Wine and Liquor Tax	Hotel/Motel Tax	Other Taxes	Total
2012	\$ 4,567,666	\$ 1,414,814	\$ 271,463	\$ 997,510	\$ 607,409	\$ 225,028	\$ 123,964	\$ 35,313	\$ 8,243,167
2013	4,798,827	1,416,172	310,474	954,200	645,170	215,282	190,252	52,172	8,582,549
2014	4,755,788	3,415,848 (1)	458,803	1,015,129	668,012	218,456	178,468	94,617	10,805,121
2015	4,647,950	3,762,572	449,619	1,088,695	702,662	232,352	207,009	83,706	11,174,565
2016	4,766,434	3,819,892	307,241	1,047,515	750,679	244,803	241,576	94,210	11,272,350
2017	4,564,177	3,862,730	326,482	1,021,148	813,131	249,041	220,251	157,350	11,214,310
2018	5,179,553	4,063,620	331,566	951,504	867,515	264,586	285,075	125,350	12,068,769
2019	6,554,283	4,343,841	402,236	1,215,781	935,573	250,078	257,125	148,670	14,107,587
2020	7,571,527	3,976,456	579,231	1,269,600	997,441	265,113	190,904	206,221	15,056,493
2021	8,680,841	4,550,878	862,927	1,262,038	1,052,080	295,599	220,709	244,910	17,169,982

Source: Annual Comprehensive Financial Report for the respective fiscal year from the City's finance department.

Note:

(1) Sales taxes increased as a result of increased allocations from Fulton County based on population increases.

CITY OF FAIRBURN, GEORGIA
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE
ALL TAXABLE PROPERTY
LAST TEN YEARS
(accrual basis of accounting)

Tax Digest Year	Real Property		Personal Property		Public Utility		Total Property		Total Direct Tax Rate	Ratio of Total Assessed to Total Estimated Actual Value	Percent Increase in Estimated Actual Value Over Prior Year
	Assessed Value	Estimated True Value	Assessed Value	Estimated True Value	Assessed Value	Estimated True Value	Assessed Value	Estimated True Value			
2011	\$ 372,887,190	\$ 966,816,750	\$ 209,712,150	\$ 473,225,775	\$ 11,866,310	\$ 34,330,125	\$ 594,465,650	\$ 1,474,372,650	9.93	(1)	40%
2012	373,027,370	932,217,975	216,286,170	524,280,375	11,866,310	29,665,775	601,179,850	1,486,164,125	9.98	(2)	40%
2013	346,405,540	932,568,425	248,934,510	540,715,425	13,301,506	29,665,775	608,641,556	1,502,949,625	9.70	(3)	40%
2014	342,544,370	866,013,850	326,561,200	622,336,275	14,072,114	33,253,765	683,177,684	1,521,603,890	9.82		40%
2015	367,717,060	999,477,550	339,414,250	848,535,625	14,501,454	36,253,635	721,632,764	1,884,266,810	9.73		40%
2016	399,791,020	1,145,007,325	324,570,010	811,425,025	14,734,532	36,836,330	739,095,562	1,993,268,680	9.56		40%
2017	458,002,930	1,281,870,150	425,312,310	1,063,280,775	14,679,795	36,699,488	897,995,035	2,381,850,413	9.56		40%
2018	512,748,060	1,460,299,150	746,741,225	1,866,853,063	13,580,161	33,950,403	1,273,069,446	3,361,102,615	9.56		40%
2019	584,119,660	1,460,299,150	1,054,826,631	2,637,066,578	16,756,639	41,891,598	1,655,702,930	4,139,257,325	9.56		40%
2020	632,592,280	1,581,480,700	951,615,080	2,379,037,700	17,764,075	44,410,188	1,601,971,435	4,004,928,588	9.56		40%

Source: City of Fairburn Finance Department

Notes:

- (1) Includes Property taxes for general operations at 8.1 mills and additional property tax to cover the debt payments related to the 2011 general obligation bonds at 1.83 mills.
(2) Includes Property taxes for general operations at 8.1 mills and additional property tax to cover the debt payments related to the 2011 general obligation bonds at 1.88 mills.
(3) Includes Property taxes for general operations at 8.1 mills and additional property tax to cover the debt payments related to the 2011 general obligation bonds at 1.60 mills.
(4) Decline due to Google, large tax payer on personal property with inventory decline due to COVID-19 pandemic.

CITY OF FAIRBURN, GEORGIA
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN TAX DIGEST YEARS
(Rate per \$1,000 of assessed value)

Tax Digest Year	Direct Rates			Overlapping Rates			Total
	City of Fairburn			State of Georgia	Fulton County	County School System	Direct and Overlapping Millage Rate
	Operating Millage	Debt Service	Total				
2011	8.100	1.830	9.930	0.250	10.550	18.500	39.230
2012	8.100	1.880	9.980	0.200	10.550	18.500	39.230
2013	8.100	1.600	9.700	0.150	10.480	18.500	38.830
2014	8.100	1.720	9.820	0.100	12.050	18.500	40.470
2015	8.100	1.630	9.730	0.050	10.750	18.500	39.030
2016	8.100	1.460	9.560	0.000	10.700	18.480	38.740
2017	8.100	1.460	9.560	0.000	10.630	18.546	38.736
2018	8.100	1.460	9.560	0.000	10.430	17.796	37.786
2019	8.100	1.460	9.560	0.000	10.119	17.796	37.475
2020	8.100	1.460	9.560	0.000	10.119	17.796	37.475

Source: City of Fairburn Finance Department

CITY OF FAIRBURN, GEORGIA
PRINCIPAL PROPERTY TAX PAYERS
CURRENT AND NINE FISCAL YEARS AGO

Taxpayer	2020			2011		
	Taxable Assessed Value	Rank	Percentage of Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Taxable Assessed Value
Google	\$ 478,861,400	1	29.89%	\$ -		
Development Authority of Fulton County	69,755,310	2	4.35%	18,100,528	2	3.04%
Duracell Distributing Inc	63,292,440	3	3.95%	-		
Helicopter Support, Inc	46,117,440	4	2.88%	-		
Nestle Purina Petcare Company	41,914,960	5	2.62%	27,809,936	1	4.68%
Owen Corning Unsulating System	33,618,320	6	2.10%	10,849,092	6	1.83%
Toto, USA	20,489,880	7	1.28%	12,501,040	5	2.10%
Navistar, Inc	19,898,680	8	1.24%	13,192,952	3	2.22%
Smucker Sales and Distributing	17,293,480	9	1.08%	-		
J L G Industries, Inc	15,806,640	10	0.99%	-		
CSX Transportation	-		-	12,833,340	4	2.16%
Playtex Manufacturing	-		-	10,714,984	7	1.80%
M.D. Hodges Enterprises	-		-	9,319,480	8	1.57%
DCT Southcreek Eagles Landing	-		-	9,319,440	9	1.57%
U.S. Foods, Inc	-		-	9,054,864	10	1.52%
All Others	794,922,885		49.62%	460,769,994		77.51%
Totals	<u>\$ 1,601,971,435</u>		<u>100.00%</u>	<u>\$ 594,465,650</u>		<u>100.00%</u>

Source: City of Fairburn Finance Department

Note: The 2020 tax digest was billed during fiscal year ending September 30, 2021. The 2011 column related taxes are based on the 2010 tax digest that were billed during fiscal year ended September 30, 2011.

CITY OF FAIRBURN, GEORGIA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Tax Digest Year	Total Tax Levy	Collections of Current Years Taxes During Year	Percentage of Levy Collected During Year	Collection of Prior Years Taxes During Year	Total Collections	Accumulated Uncollected Taxes by Digest Year	Ratio of Accumulated Uncollected Taxes to Current Year's Levy	Millage Rates	Local Option Sales Tax Collected
2011	\$ 4,491,344	\$ 4,406,360	98.11%	\$ 78,371	\$ 4,484,731	\$ 6,613	0.15%	9.93	\$ 1,414,814
2012	4,616,738	4,492,199	97.30%	116,798	4,608,998	7,740	0.17%	9.98	1,416,172
2013	4,762,586	4,187,985	87.94%	562,100	4,750,085	12,501	0.26%	9.70	3,415,848 ⁽¹⁾
2014	4,569,262	4,520,945	98.94%	36,327	4,557,273	11,989	0.26%	9.82	3,762,572
2015	4,579,384	4,554,466	99.46%	12,510	4,566,976	12,408	0.27%	9.73	3,819,892
2016	4,668,151	4,650,813	99.63%	5,443	4,656,256	11,895	0.25%	9.56	3,862,730
2017	5,133,569	5,056,723	98.50%	61,905	5,118,628	14,941	0.29%	9.56	4,063,620
2018	6,561,997	6,439,602	98.13%	108,204	6,547,806	14,191	0.22%	9.56	4,343,841
2019	7,652,281	7,262,911	94.91%	364,532	7,627,443	24,838	0.32%	9.56	3,976,456
2020	8,809,358	8,682,747	98.56%	196,537	8,879,284	126,611	1.44%	9.56	4,550,878

Source: City of Fairburn Finance Department

Notes:

(1) Sales taxes increased as a result of increased allocations from Fulton County based on population increases.

CITY OF FAIRBURN, GEORGIA

RATIO OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities					Business-type Activities						
	General Obligation Bonds	Financed Purchases	Bonded Debt to Actual Value of Taxable Property	Per Capita		Water & Sewer	Educational Complex	Notes Payable	Financed Purchases	Total Primary Government	Percent of Personal Income	Per Capita
2012	\$ 10,447,972	\$ 543,378	0.71%	823		\$ 10,035,000	\$ 14,990,032	\$ -	\$ -	\$ 36,016,382	12.13%	\$ 2,695
2013	10,050,347	515,001	0.68%	770		9,310,000	15,009,635	-	-	34,884,983	11.92%	2,543
2014	9,647,786	663,818	0.64%	753		14,117,463	14,674,263	-	-	39,103,330	14.17%	2,856
2015	9,240,289	777,814	0.61%	731		14,101,806	14,318,621	-	-	38,438,530	13.93%	2,807
2016	8,827,858	472,000	0.47%	666		13,106,714	13,937,775	-	-	36,344,347	13.00%	2,602
2017	8,405,496	238,465	0.42%	556		12,091,993	13,526,653	-	109,705	34,372,312	10.80%	2,211
2018	9,124,188	112,372	0.38%	582		11,058,695	14,678,770	-	83,774	35,057,799	11.01%	2,209
2019	8,563,141	158,207	0.25%	520		9,993,714	14,042,513	-	57,705	32,815,280	10.08%	1,957
2020	7,982,094	77,262	0.19%	456		8,895,267	13,366,257	-	28,958	30,349,838	8.56%	1,718
2021	7,386,047	52,764	0.18%	382		7,762,053	12,645,000	-	-	27,845,864	6.99%	1,431

Source: City of Fairburn Finance Department

CITY OF FAIRBURN, GEORGIA

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
SEPTEMBER 30, 2021

Governmental Unit	Net General Obligation Bonded Debt Outstanding	Percentage Applicable to City of Fairburn (1)	Amount Applicable to City of Fairburn
Fulton County Board of Commissioners, Georgia			
Library General Obligation Bonds	\$ 234,408,000	1.971%	\$ 4,620,740
Economic Recovery Zone Bonds	91,984,000	1.971%	1,813,224
Fulton County Board of Education			
General Obligation Bonds	11,495,000	1.971%	226,594
	<u>337,887,000</u>		<u>6,660,557</u>
City of Fairburn, Georgia			
2011 General Obligation Bonds	7,386,047	100.00%	7,386,047
Financed Purchases	52,764	100.00%	52,764
Total Direct Debt	<u>7,438,811</u>		<u>7,438,811</u>
Total direct and overlapping debt	<u>\$ 345,325,811</u>		<u>\$ 14,099,368</u>

Source: Assessed value data used to estimate applicable percentages provided by the various Tax Assessors and the Georgia Department of Revenue Property Tax Division.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Fairburn, Georgia. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the County's taxable assessed value that is within the City's boundaries and dividing it by the County's total taxable assessed value.

CITY OF FAIRBURN, GEORGIA

LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS

Fiscal Year	Assessed Value	Percent	Debt Limit	Amount Applicable	Restricted to Debt Service	Legal Debt Margin
2012	\$ 594,465,650	10%	\$ 59,446,565	\$ 10,450,629	\$ 583,860	\$ 48,412,076
2013	601,179,850	10%	60,117,985	10,447,972	533,489	49,136,524
2014	608,641,556	10%	60,864,156	10,050,347	590,223	50,223,586
2015	683,177,684	10%	68,317,768	9,647,786	738,226	57,931,756
2016	721,632,764	10%	72,163,276	9,240,289	718,136	62,204,851
2017	739,095,562	10%	73,909,556	8,405,496	215,777	65,288,283
2018	897,995,035	10%	89,799,504	9,124,188	12,361	80,662,955
2019	1,273,069,446	10%	127,306,945	8,563,141	12,373	118,731,431
2020	1,655,702,930	10%	165,570,293	7,982,094	12,382	157,575,817
2021	1,601,971,435	10%	160,197,144	7,386,047	12,389	152,798,708

Source: City of Fairburn Finance Department

CITY OF FAIRBURN, GEORGIA
PLEDGED REVENUE BOND COVERAGE - WATER & SEWER FUND & ELECTRIC FUND
COMBINED UTILITY REVENUE BONDS (Series 2000; Series 2006; Series 2013; Series 2014)
LAST TEN FISCAL YEARS

Fiscal Year	Operating Revenue	Direct Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements			
				Principal	Interest (1)	Total	Coverage
2012	\$ 13,532,137	\$ 8,980,824	\$ 4,551,313	\$ 720,000	\$ 412,084	\$ 1,132,084	4.02
2013	13,621,290	10,600,700	3,020,590	725,000	374,385	1,099,385	2.75
2014	14,669,539	9,982,534	4,687,005	-	334,901	334,901	14.00
2015	14,635,792	9,822,190	4,813,602	-	489,612	489,612	9.83
2016	15,453,582	10,333,956	5,119,626	980,000	473,808	1,453,808	3.52
2017	15,351,316	10,694,171	4,657,145	1,000,000	454,575	1,454,575	3.20
2018	16,375,792	10,981,640	5,394,152	1,050,000	416,109	1,466,109	3.68
2019	16,945,442	11,605,021	5,340,421	1,050,000	397,856	1,447,856	3.69
2020	17,088,887	12,469,988	4,618,899	1,085,000	361,120	1,446,120	3.19
2021	16,418,610	13,910,121	2,508,489	1,120,000	320,806	1,440,806	1.74

Source: City of Fairburn Finance Department

Notes: Operating revenue and direct operating expenses includes both Water & Sewer and Electric Operations

- (1) Interest expense does not include interest payments to the Middle Chattahoochee Regional Water and Sewer Authority - Joint Governed Organization.
- (2) Direct operating expenses includes cost of sales and services and general operating expenses and excludes depreciation and amortization expenses.

CITY OF FAIRBURN, GEORGIA
PLEDGED REVENUE BOND COVERAGE - EDUCATIONAL COMPLEX FUND
EDUCATIONAL COMPLEX REVENUE BONDS - SERIES 2017, 2011 AND 2008
LAST TEN FISCAL YEARS

Fiscal Year	Operating Revenue	Direct Operating Expenses ⁽¹⁾	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2012	\$ 497,474	\$ 278,580	\$ 218,894	\$ - (2)	\$ 642,098	\$ 642,098	0.34
2013	503,377	86,976	416,401	- (2)	639,975	639,975	0.65
2014	516,649	103,815	412,834	355,000	638,200	993,200	0.42
2015	537,314	134,427	402,887	375,000	632,875	1,007,875	0.40
2016	537,010	90,732	446,278	400,000	623,125	1,023,125	0.44
2017	498,543	96,326	402,217	430,000	603,475	1,033,475	0.39
2018	446,154	37,010	409,144	520,000	487,625	1,007,625	0.41
2019	488,148	40,575	447,573	645,000	403,640	1,048,640	0.43
2020	487,888	77,075	410,813	685,000	377,718	1,062,718	0.39
2021	505,118	62,699	442,419	730,000	354,605	1,084,605	0.41

Source: City of Fairburn Finance Department

Notes: The Series 2008 Series Revenue Bonds were refunded during fiscal year 2011. The Series 2011 Bonds were refunded in 2017.

(1) Direct operating expenses excludes depreciation and amortization expenses.

(2) The first principal payment on the Series 2011 Revenue Bonds is due in fiscal year 2014.

CITY OF FAIRBURN, GEORGIA

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Population	Personal Income (1)	Per Capita Income (1)	Median Age (1)	Median Education Level in Years of Formal Schooling (1)	School Enrollment (3)	Unemployment Rate (2)
2012	13,363	\$ 296,939,223	\$ 22,221	32.0	12	4,982	9.40
2013	13,720	292,579,000	21,325	32.0	12	4,897	9.50
2014	13,693	275,941,336	20,152	32.0	12	4,908	7.90
2015	13,696	276,001,792	20,152	32.0	12	4,822	7.40
2016	13,967	279,549,505	20,015	32.0	12	5,270	5.50
2017	15,543	318,382,812	20,484	32.0	12	5,390	4.20
2018	15,872	318,535,168	20,069	32.0	12	5,354	3.20
2019	16,768	325,550,720	19,415	32.3	12	5,148	3.90
2020	17,664	354,498,816	20,069	28.8	12	5,438	7.00
2021	19,456	398,536,704	20,484	28.8	12	5,664	5.20

Notes:

(1) Source: U.S. Census.

(2) Source: Georgia Department of Labor.

(3) Includes: Creekside High School; Bear Creek Middle School; Campbell Elementary School; Evelyn C. West Elementary School and Landmark Christian School.

CITY OF FAIRBURN, GEORGIA
PRINCIPAL EMPLOYERS
CURRENT FISCAL YEAR AND NINE FISCAL YEARS PRIOR

<u>Employer</u>	<u>2021</u>		<u>2012</u>	
	<u>Number of Employees</u>	<u>Rank</u>	<u>Number of Employees</u>	<u>Rank</u>
Exel Logistics	669	1	249	6
U.S Food Services	668	2	793	1
Strack, Inc.	450	3	300	5
Porex Corporation	444	4	450	2
Nestle Purina Petcare Co.	392	5	310	4
GXO Logistics	392	6	-	-
Material in Motion	243	7	-	-
Freshpoint	195	8	-	-
CJ Logistics	182	9	-	-
LTI Flexible Products	161	10	-	-
Owens Corning	-	-	388	3
Adesa Atlanta LLC	-	-	200	7
Reynolds, Inc.	-	-	200	8
Prism Pointe Technology	-	-	159	9
Fairburn Healthcare	-	-	108	10
	<u>3,796</u>		<u>3,157</u>	

Source: City of Fairburn Finance Department

CITY OF FAIRBURN, GEORGIA

FULL TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Administrative	23	27	27	29	30	30	29	28	28	31
Police	45	37	37	43	39	39	39	45	50	43
Fire	44	44	44	45	42	40	40	40	40	35
Streets, Parks, and Recreation	14	13	12	17	18	18	18	19	18	12
Electric	8	10	9	10	9	9	9	9	9	5
Water and Sewer	6	6	8	8	8	9	9	9	9	8
	<u>140</u>	<u>137</u>	<u>137</u>	<u>152</u>	<u>146</u>	<u>145</u>	<u>144</u>	<u>150</u>	<u>154</u>	<u>134</u>

Source: City of Fairburn Finance Department

CITY OF FAIRBURN, GEORGIA
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Police										
Physical Arrests	1,485	967	1,268	633	549	729	775	803	169	335
Traffic Violations	2,428	5,455	4,640	3,982	3,252	5,638	5,681	11,321	8,594	6,685
Fire										
Number of Calls Answered	2,020	2,078	2,168	2,414	2,879	2,955	3,031	3,281	2,880	3,211
Inspections	496	673	723	990	886	518	401	456	210	169
Highways and Streets										
Streets Resurfaced (miles)	-	2.12	4.50	1.94	-	1.81	13.00	10.34	10.34	8.54
Potholes Repaired	88	99	90	100	120	115	25	122	122	177
Sanitation										
Refuse Collected (tons/year)	6,030	3,599	3,661	3,661	4,015	3,916	3,770	3,580	3,977	4,978
Recyclables Collected (tons/year)	598	622	637	650	730	667	661	520	578	451
Water										
Water Mains (miles)	91.9	92.2	93.1	70.9	71.1	71.1	71.1	71.1	71.1	74.3
Fire Hydrants	903	903	903	826	824	824	824	947	947	971
Water Main Breaks	15	10	6	6	8	6	6	4	4	7
Average Daily Consumption (thousands of gallons)	811	817	845	807	886	212	1,061	691	768	755
Wastewater and Sewer										
Stormwater system (miles)	38.21	38.45	38.45	36.76	36.76	36.76	36.76	36.76	36.76	37.04
Sanitary system (miles)	69.00	69.00	69.00	62.00	61.62	61.62	61.62	61.62	61.62	64.89
Public Safety										
Fire Stations	2	2	2	2	2	2	2	2	2	2
Police Stations	1	1	1	1	1	1	1	1	1	1
Police Patrol Units	45	33	62	50	47	49	49	49	49	54
Highways and Streets										
Miles Paved	96.8	96.8	96.8	96.8	96.8	96.8	96.8	96.8	96.8	96.0
Miles Unpaved	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Street Lights	702	709	712	712	712	712	712	760	760	76
Caution Lights	1	1	1	1	2	2	2	1	1	1
Electric										
Lines (miles)	79	79	79	81	81	81	81	81	81	79
Plant Capacity (KVA)	12,400	12,400	12,400	12,400	12,400	12,470	12,470	12,470	12,470	21,373

Source: City of Fairburn Finance Department

CITY OF FAIRBURN, GEORGIA

CAPITAL ASSETS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Water										
Water Mains (miles)	91.9	91.9	91.9	70.9*	71.1	71.1	71.1	71.1	71.1	74.27
Fire Hydrants	903	903	903	826**	824	824	824	947	947	971
Water Main Breaks	15	15	6	6	8	6	6	4	4	7
Wastewater and Sewer										
Stormwater system (miles)	38.21	38.21	38.21	36.76	36.76	36.76	36.76	36.76	36.76	37.04
Sanitary system (miles)	69	69	69	62	61.62	61.62	61.62	61.62	61.62	64.89
Public Safety										
Fire Stations	2	2	2	2	2	2	2	2	2	2
Police Stations	1	1	1	1	1	1	1	1	1	1
Police Patrol Units	45	33	62	50	47	49	49	49	49	54
Highways and Streets										
Miles Paved	96.5	96.5	96.8	96.8	96.8	96.8	96.8	96.8	96.8	96.04
Miles Unpaved	3	3	3	3	3	3	3	3	3	3
Street Lights	702	712	712	712	712	712	712	760	760	76.1
Caution Lights	1	1	1	1	2	2	2	1	1	1
Electric										
Lines (miles)	79	79	79	81	81	81	81	81	81	81
Number of substations	2	2	2	2	2	2	2	2	2	2
Number of service connections	2,902	2,955	3,183	3,153	3,187	3,470	3,470	3,574	3,574	4,061
Culture and recreation										
Parks acreage	142	144	144	144	144	146	146	146	146	146
Parks	1	2	2	2	2	3	3	3	3	3
Community centers	1	1	1	1	1	1	1	1	1	1

Source: City of Fairburn Finance Department

* Previous reports included City of Atlanta and private lines

** 826 hydrants in G.I.S. inventory

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR 2022

PERIOD ENDING JUNE 30, 2022



LAWRENCEVILLE
GEORGIA

CITY OF LAWRENCEVILLE, GEORGIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

Prepared by:
Keith Lee, Finance Director

INTRODUCTORY SECTION



CITY OF LAWRENCEVILLE, GEORGIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022TABLE OF CONTENTSPage**INTRODUCTORY SECTION**

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CITY OF LAWRENCEVILLE, GEORGIA

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CITY OF LAWRENCEVILLE, GEORGIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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LAWRENCEVILLE

Letter of Transmittal



December 29, 2022

To the Mayor, Members of Council and the Citizens of the City of Lawrenceville:

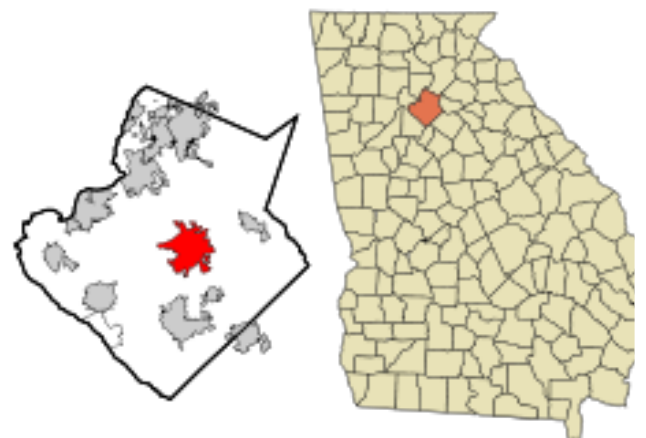
State law requires that every general-purpose local government publish within six months of the close of each fiscal year a complete set of audited financial statements. This report fulfills that requirement for the fiscal year ended June 30, 2022. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based on a comprehensive framework of internal controls established for this purpose. Since the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable rather than absolute assurance that the financial statements are free of any material misstatements.

The Annual Comprehensive Financial Report (ACFR) contains three primary sections: an introduction, the financials, and the statistics. A compliance section is included to satisfy other legal requirements. The introductory section consists of the letter of transmittal and the organizational chart for the City of Lawrenceville. The financial section contains the independent auditor's report, management's discussion and analysis, the basic financial statements, the notes to the financial statements, and both combined as well as individual fund statements and schedules. The statistical section presents historical financial and demographic information providing readers a better understanding of the City's economic condition.

that management provides a narrative introductory overview, and analysis to accompany the basic financial statements in the form of a Management Discussion and Analysis (MD&A). Designed to complement the Management Discussion and Analysis (MD&A) section, this Letter of Transmittal should be read in conjunction with it.

CITY PROFILE

The City is a municipal corporation created and existing under the laws of the State of Georgia and has as its formal name the "City of Lawrenceville, Georgia." Chartered on December 15, 1821, the City is the second oldest city in the metropolitan Atlanta area. Lawrenceville was named after Captain James Lawrence, commander of the USS Chesapeake during the War of 1812.



The City is located in the north-central portion of the State of Georgia approximately 34 miles north of Atlanta, Georgia and 40 miles west of Athens, Georgia. The City is the county seat of Gwinnett County, which is the second largest Georgia County by population. The City presently has a land area



approximately 13.1 square miles. The City is part of the Atlanta Standard Metropolitan Statistical Area (MSA), as designated by the Bureau of the Census of the U.S. Department of Commerce. The City's elevation averages 1,060 feet above sea level, and its terrain is rolling.

CITY ADMINISTRATION AND OFFICIALS

The affairs of the City are conducted by a City Council consisting of a Mayor and four councilmembers. Under the City's Charter, all powers of the government of the City are vested in the City Council. The Mayor and the other councilmembers serve four-year terms of office. No person elected in 2012 or thereafter may serve as Mayor or as a councilmember for more than 12 consecutive years. No person is eligible to serve as Mayor or as a councilmember unless he or she was a resident of the City immediately prior to the date of election, the person continues to reside in the City during the term of office, and is registered and qualified to vote in municipal elections of the City.

Posts numbered one through four designate all councilmember positions. Candidates for election to councilmember positions must designate, at the time of qualifying, the post to which they are seeking election. The Mayor and all councilmembers are elected at large.

The Mayor is a member of the City Council, presides at all meetings of the City Council, and votes on matters before the City Council. The Mayor for the Fiscal Year 2020 Audit was Mr. David Still who served as Mayor beginning January 2020.

The City Manager, appointed by the City Council, is responsible for the day-to-day operations of the City. Chuck Warbington has served as City Manager since April 2016. Prior to his appointment as City Manager, Mr. Warbington served as the Executive

Director of the Gwinnett Village Commur Improvement District. Steve North has served Deputy City Manager for the City since 2012. North has more than 30 years' experience in local government management. From 1996 to 2011, worked for Gwinnett County, Georgia in a variety of management positions.

CITY SERVICES

The City provides a range of municipal government services to its residents. The City is responsible for police protection services to residents of the City. Fire protection is provided by Gwinnett County. The City also offers stormwater management, sanitation services, electric, and natural gas services to its citizens of Lawrenceville. Additionally, gas service is supplied to residents outside the City. The City also offers recreational and cultural activities, traffic control, municipal court, and 911 services to residents and acquires, constructs, and maintains roads and infrastructure. The City provides building inspection, code enforcement, and community development services to its residents.

Private entities and other governmental entities provide services and facilities to residents of the City in addition to those provided by the City. Gwinnett County provides sanitary sewer service throughout the City, although some households and businesses in older areas of the City remain on septic systems. There are four privately operated landfills and several private recycling facilities in Gwinnett County.

CITY FACILITIES

The City maintains approximately 92.26 miles of streets and approximately 2,000 streetlights. The City's police department had, as of August 9, 2019, one police station, 81 sworn police officers, 10 civilian employees, and 135 vehicles. The City operates



three parks (Bartow Jenkins Park, a portion of Rhodes Jordan Park, Louise Cooper Park, and Lawrenceville Lawn). Rhodes Jordan Park is maintained and operated by Gwinnett County. The City operates Bicentennial Park in Downtown Lawrenceville. Bartow Jenkins Park is a passive park consisting of a one-mile walking trail along with outdoor exercise equipment to promote wellness for the citizens of Lawrenceville. Lawrenceville Lawn consists of seven acres of park and event space near the center of the City's downtown area. Now in its seventh year of operation, Lawrenceville Lawn hosts concerts, movies, festivals, and provides general outdoor recreation for City residents and tourists. Louise Cooper Park is a small section of land in the Depot District, featuring a lighted gazebo and park benches. The College Corridor, a 2.2-mile linear park connecting Georgia Gwinnett College with the Downtown District includes a roadway, multi-use trails, bike paths, roundabouts and attractive landscape features.

The City owns and operates a retail electric distribution system that serves an area including most of the corporate limits of the City and certain designated areas outside the City's corporate limits. The City's electric system has approximately 12,400 customer accounts. The major assets of the City's electric system consist of four substations with a combined 16 circuits and approximately 170 miles of distribution line.

The City also operates a retail natural gas distribution system that serves an area that includes the corporate limits of the City and certain designated areas outside the City's corporate limits, including portions of Gwinnett County, Rockdale County, and Walton County. The City's gas system serves an approximately 230 square mile area containing an estimated population in excess of 115,000 and has approximately 49,100 customer accounts. The major assets of the City's gas system consist of three delivery points, 135 regulator

stations, 58 miles of high-pressure pipeline, and approximately 1,352 miles of distribution pipeline.

DEMOGRAPHIC INFORMATION

According to the population estimates provided by the United States Census Bureau for 2021, the population in Lawrenceville is 30,834. From 2010 until 2019, the City has added 3,615 residents, a 13.3% increase. Twenty-five percent (25.5%) of residents are under the age of 18, and 38% of the population is Black or African American. The percentage of persons age 25 years or older that are high school graduates or higher is 85.5%. The median household income is \$52,312, and 19.3% of the population live in poverty.

ECONOMIC INFORMATION

The City has historically been known as an economic hub for Gwinnett County due to its central location and its status as the county seat. Due to the presence of Northside Hospital Gwinnett, Georgia Gwinnett College and the Gwinnett County government and court system, the economic base is primarily represented by health care and social services, government services, and education, which represents more than 55% of the employment in Lawrenceville.





In preparation for issuing its Series 2019 Lawrenceville Building Authority Revenue Bonds in July 2019, the City of Lawrenceville was issued a bond rating of AA from Standard & Poor's (S&P) and a rating of Aa3 from Moody's. According to S&P, this rating is due in part to the City's "very strong management, with 'strong' financial policies and practices."

The Council has continued to seek out new methods of encouraging growth and development within the City. In September 2015, the City developed an Economic Development Strategic Plan, which is supported by elected officials and key stakeholders within the community. The purpose of the strategic plan is to serve as a framework to guide the City in recruiting new business, retaining current businesses, and improving the quality of life for both current and future residents while simultaneously preserving the City's cultural and historic assets. Some of the key components of the strategic plan include Downtown revitalization, creating diverse housing opportunities, and workforce development.

Niche.com named the City of Lawrenceville one of its "Best Suburbs in Atlanta Metro" for 2016. The City was given "A" or "A-" grades for Public Schools, Diversity, Health and Fitness, Nightlife, and Family Amenities. Following the Great Recession, the City of Lawrenceville has experienced a resurgence in construction activity. Realtor.com indicates the City has seen a 18.4% rise in median sales price for 2022 with a median sales price of \$335,000 in June 2022.

CITY AMENITIES

The Gwinnett County Historic Courthouse Grounds, maintained by Gwinnett County, are located at the center of the City's historic downtown area. The downtown area offers residents and visitors an array of sightseeing, shopping, dining, and other entertainment opportunities within walking distance of the historic courthouse. Theatre is The

Lawrenceville Arts Center, the new home of the Aurora Theatre, was completed in late 2021 and is located in the heart of downtown Lawrenceville. The 525-seat theatre features a main stage, cabaret, outdoor and civic spaces. Downtown Lawrenceville is a popular location for the film industry, with many television and movies having used it for filming.



The Gwinnett County Library System serves the City with one branch inside the corporate limits of the City and two additional branches located in unincorporated Gwinnett County just outside the City.

Several nearby hospitals and medical centers are available to residents of the City. Northside Hospital Gwinnett, is a full-service 553-bed hospital located in the City limits. Now part of Northside Hospital Lawrenceville residents will have access to a large network of high-quality healthcare services and facilities. The Northside Hospital Gwinnett campus is also home to a Level II trauma center. The Lawrenceville campus includes the Strickland Heart Center, which performs open-heart surgery, Gwinnett Day Surgery, the Gwinnett Extended Care Center, and the Gwinnett Women's Pavilion, a free-standing hospital for women. In addition, Northside Hospital Gwinnett operates a community hospital in Duluth, Georgia, approximately seven miles north of the City, which provides acute and emergency care services. Eastside Medical Center is located six miles away in Snellville, Georgia.



ACCESS TO TRANSPORTATION

The City is well connected to the region via multiple roadways that extend through the City. Highways serving the City, which include U.S. Interstate 85, U.S. Route 29, and State Routes 20, 120, 124, and 316, provide connections with the interstate system in the metro area. The Metropolitan Atlanta Rapid Transit Authority (“MARTA”) provides bus and heavy rail transportation in neighboring DeKalb and Fulton Counties. The Gwinnett County Bus System is designed to provide linkages with the MARTA system. The closest MARTA rail station to the City is located approximately 20 miles south. Chartered air service is available at the Gwinnett County Airport-Briscoe Field, located in the City and DeKalb-Peachtree Airport, located 23 miles away in Chamblee, Georgia. Commercial air service is available at Hartsfield-Jackson Atlanta International Airport and is located approximately 50 miles south of the City.

PUBLIC EDUCATION



Public education in the City is provided by the Gwinnett County School District, which is the largest public school system in Georgia. There are three high schools (Central Gwinnett, Phoenix, and Discovery) located in the City limits, and three more (Mountain View, Collins Hill, and Archer) that serve the surrounding area. Three middle schools (Jordan, Moore, and Richards) and eight elementary schools

(Benefield, Baggett, Alford, Cedar Point, Lawrenceville, Simonton, Margaret Winn Holt, and Jenkins) currently support the high schools in the City limits. In addition, a public charter school, the Gwinnett School of Math, Science, and Technology (GSMST), is located just outside the City limits. U.S. News and World Report named GSMST the Top High School in Georgia and in Metro Atlanta, the 6th best high school in the United States, and the 21st in the nation.

Georgia Gwinnett College, a four-year, bachelors degree granting institution of the University System of Georgia, is located in the City and has an enrollment of approximately 12,500 students. Gwinnett Technical College, the flagship vocational school for the Technical College System of Georgia, is located just outside the corporate limits of the City and serves approximately 11,000 students. Many additional colleges, universities, and vocational schools serving the Atlanta area are located within a fifty-mile radius of the City.

FINANCIAL INFORMATION

In accordance with the laws of the State of Georgia, the City adopts annual appropriated budgets for governmental funds. These budgets are created on a basis consistent with generally accepted accounting principles and adopted through the passage of an annual budget ordinance. The Downtown Development Authority of Lawrenceville, Georgia (LDDA) is a separate entity from the City and adopts its own budget from which to operate.

City management is responsible for maintaining an internal accounting control system. Its purpose is to ensure that City assets are protected from loss, theft, and misuse, and to make sure that sufficient accounting data is collected to allow for the preparation of financial statements that fairly represent the City’s position in conformity with generally accepted accounting principles. These controls should provide reasonable assurance that

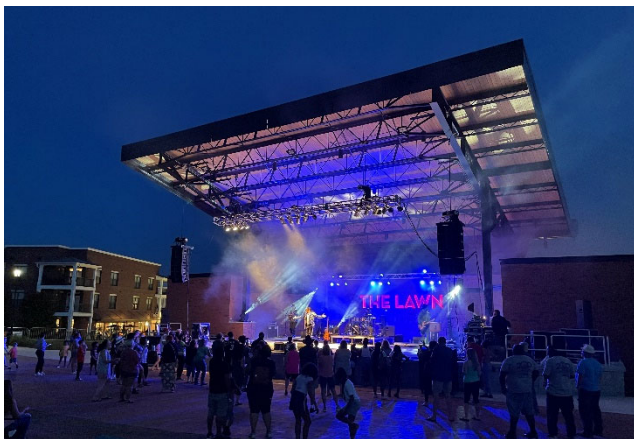


these objectives are met. Reasonable assurance indicates that the cost of a control should not exceed its perceived benefit and that the evaluation of costs and benefits requires estimates and judgment by management.

The City's financial statements have been audited by Mauldin & Jenkins, LLC, a firm of licensed certified public accountants. Mauldin & Jenkins, LLC issued an unmodified opinion on the financial statements for the fiscal year ended June 30, 2022.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Lawrenceville, Georgia, for its ACFR for fiscal years 2015, 2016, 2017, 2018, 2019, 2020 and 2021. This was the seventh year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.



ACKNOWLEDGEMENTS

The preparation of this document would not possible without the cooperation of all departments. We appreciate the dedication of every member of these departments for their contribution in preparing this report.

Respectfully,

Keith Lee
Finance Director

CITY OF LAWRENCEVILLE, GEORGIA

LIST OF PRINCIPAL OFFICIALS
JUNE 30, 2022**Mayor David Still*****City Council***

Victoria Jones

Glenn Martin

Marlene Taylor-Crawford

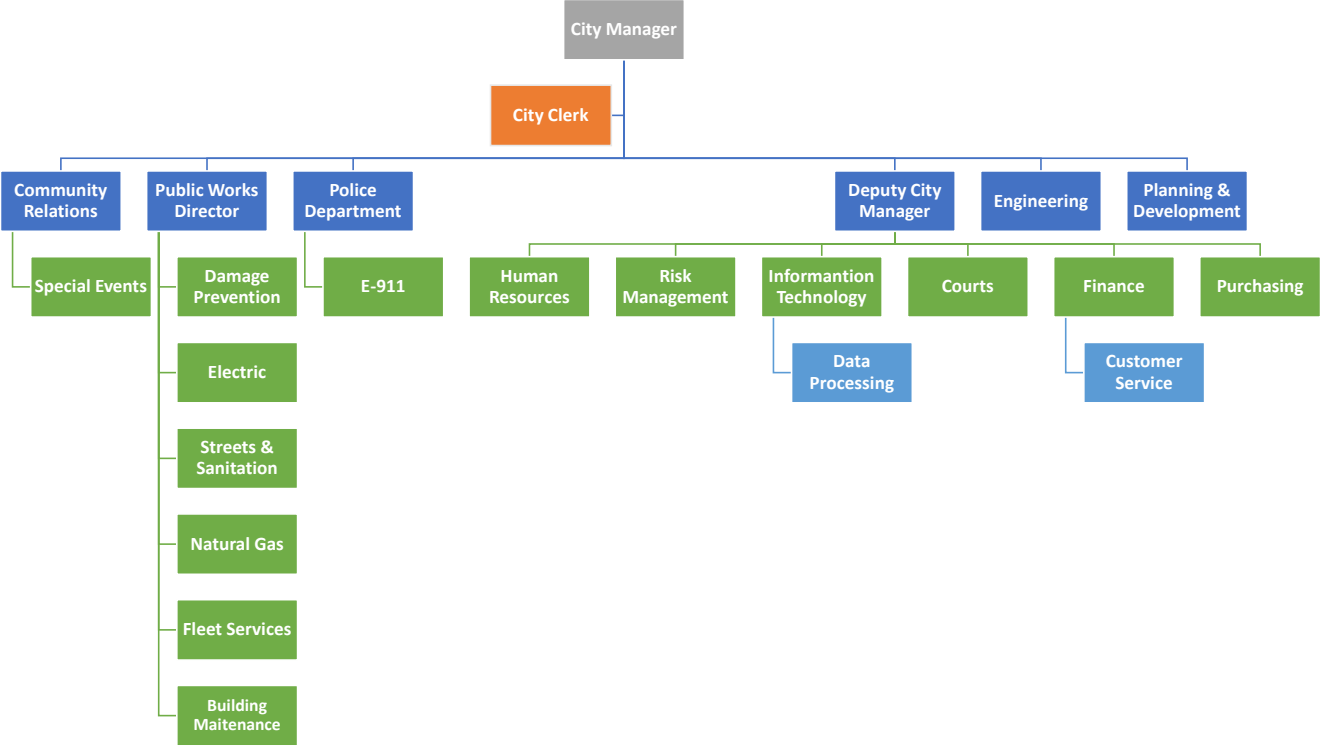
Austin Thompson

Management

Chuck Warbington, City Manager

Steve North, Deputy City Manager

CITY OF LAWRENCEVILLE, GEORGIA
ORGANIZATIONAL CHART
JUNE 30, 2022





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Lawrenceville
Georgia**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morill

Executive Director/CEO

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

FINANCIAL SECTION





INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members
Of City Council
City of Lawrenceville, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **City of Lawrenceville, Georgia** (the "City") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Change in Accounting Principle

As described in Note 6 to the financial statements, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, as of July 1, 2021. This standard significantly changed the accounting for the City's leases. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of changes in the City's total OPEB liability and related ratios on pages 4 through 13 and 57, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules, and the schedule of projects constructed with special purpose local option sales tax proceeds as required by the Official Code of Georgia 48-8-121 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules and the schedule of projects constructed with special purpose local option sales tax proceeds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 28, 2022, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Atlanta, Georgia
December 28, 2022

LAWRENCEVILLE

Management Discussion and Analysis



Within this section of the City of Lawrenceville, Georgia's (the "City") basic financial report, the City's management provides narrative discussion and analysis of the financial activities of the City for the fiscal year ended June 30, 2022. The City's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section. The discussion focuses on the City's primary government. Unless otherwise noted, component units, related organization, and joint ventures reported separately from the primary government are not included.

FINANCIAL HIGHLIGHTS

The accounting, financial reporting, and significant practices of the City are discussed in subsequent sections, and the remainder of the Notes are organized to provide explanations and other required disclosures for the City's financial activities.

The City's assets exceeded its liabilities and deferred inflows of resources by \$373,123,755 (net position) as of the end of the fiscal year reported. This compares to the previous year when assets exceeded liabilities and deferred inflows of resources by \$364,805,853.

Total net position is comprised of the following:

- (1) Net investment in capital assets of \$346,405,159 includes land, construction in progress, improvements, vehicles, equipment, and infrastructure, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets.
- (2) Net position of \$10,656,228 is restricted by constraints imposed from outside the City such as grantors, laws, or regulations.
- (3) Unrestricted net position of \$16,062,368 represents the portion available to maintain the City's continuing obligations to citizens and creditors.

The City's governmental funds reported total ending fund balance of \$32,805,027 this year. This compares to the prior year ending fund balance of \$50,032,601 showing a decrease of \$17,227,574 during the current year. This reduction is primarily related to completed bond projects.

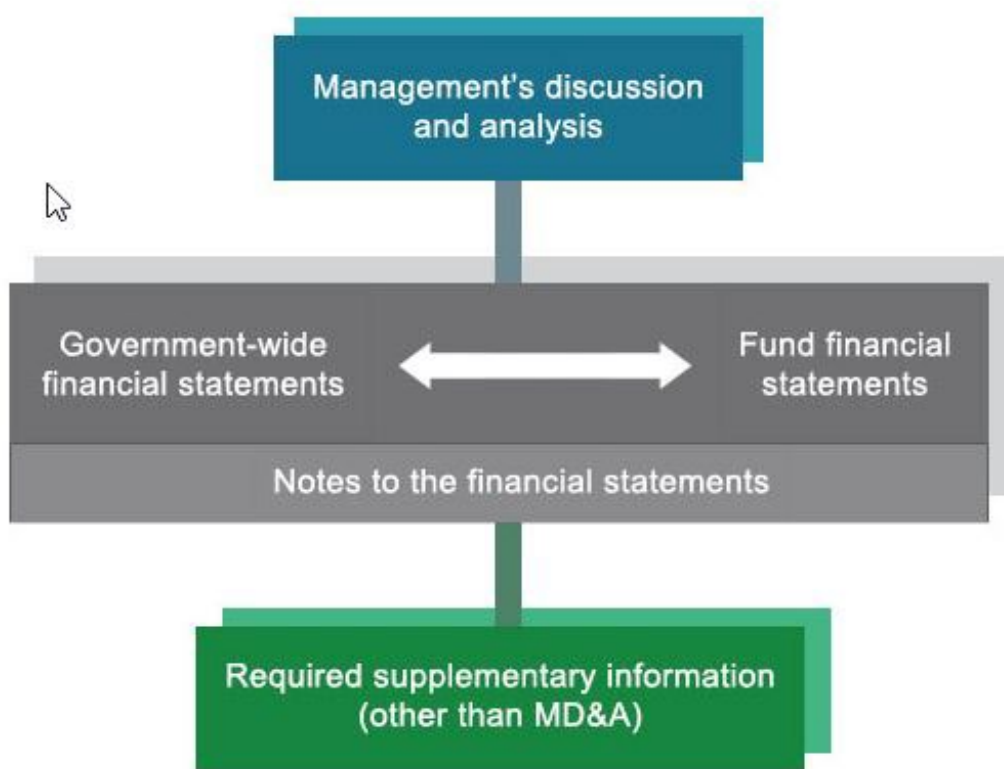
Governmental funds total liabilities decreased by \$5,699,619 to \$11,895,554 during the fiscal year. Reductions in Accounts Payables is the main contributor to the decrease.



At the end of the fiscal year, unassigned fund balance for the General Fund was \$9,037,726 or 30.16% of total General Fund expenditures. Unassigned fund balance as of the fiscal year ended June 30, 2022 shows a decrease of \$6,956,572 from the prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS

Management's Discussion and Analysis introduces the City's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The City also includes in this report additional information to supplement the basic financial statements.



Government-wide Financial Statements

The City's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the City's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the Statement of Net Position. This is the City-wide statement of position presenting information that includes all of the City's assets, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the City



as a whole is improving or deteriorating. Evaluation of the overall economic health of the City would extend to other nonfinancial factors such as diversification of the taxpayer base or the condition of the City infrastructure in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities which reports how the City's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash was received or paid. An important purpose of the design of the Statement of Activities is to show the financial reliance of the City's distinct activities or functions on revenues provided by the City's taxpayers.

Both government-wide financial statements distinguish governmental activities of the City that are principally supported by taxes and intergovernmental revenues such as grants from business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include general government, court, planning and development, communications and community development, public safety, and public works. Business-type activities include electric system, gas system, water system utilities, storm water, and solid waste disposal and management.

The City's financial reporting includes the funds of the City (primary government) and organizations for which the City is accountable (component units). The city had three reportable component units. Other organizations such as related organizations and joint ventures are reported separately and are not included in the City's overall reporting entity.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The City uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the City's most significant funds rather than the City as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the form of combining statements in a later section of this report.

The City Has Two Kinds of Funds

Governmental funds are reported in the fund financial statements and encompass essentially the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the City's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources during the year and balances of spendable resources available at the end of the year. They are useful in evaluating annual financial requirements of governmental programs and the commitment of spendable resources for the near-term.



Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to the government-wide statements to assist in understanding the difference between these two perspectives.

A budgetary comparison statement is included in the basic financial statements for the general fund. Budgetary comparison schedules for special revenue funds can be found in a later section of this report. These statements and schedules demonstrate compliance with the City's adopted and final revised budgets.

Proprietary funds are reported in the fund financial statements and generally report services for which the City charges customers a fee. There are two kinds of proprietary funds - enterprise funds and internal service funds. The City utilizes only enterprise funds. Enterprise funds essentially encompass the same functions as reported as business-type activities in the government-wide statements. Services are provided to customers external to the City organization such as electric, gas, and water utilities, solid waste disposal and management, and storm water management. These statements provide both long-term and short-term financial information consistent with the focus provided by the government-wide financial statements but with more detail for major enterprise funds. The City has no internal service funds and two non-major enterprise funds.

Notes to the Financial Statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin immediately following the basic financial statements.

Other information

Other supplementary information includes details by non-major fund. Supplementary information follows the notes to the financial statements.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

Net Position

The City's net position (governmental and business-type activities) at fiscal year-end is \$373,123,755. This is an increase of \$8,317,902 from last year's net position of \$364,805,853. The following table provides a summary of the City's net position:



City of Lawrenceville
Statement of Net Position

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Assets:						
Current assets	\$ 47,200,819	\$ 68,641,273	\$ 61,442,617	\$ 66,197,442	\$ 108,643,436	\$ 134,838,71
Capital assets, net	367,694,967	338,887,333	59,671,205	57,593,625	427,366,172	396,480,95
Total assets	414,895,786	407,528,606	121,113,822	123,791,067	536,009,608	531,319,67
Deferred Outflows of Resources						
OPEB	7,033,708	8,743,975	-	-	7,033,708	8,743,97
Total deferred inflows of resources	7,033,708	8,743,975	-	-	7,033,708	8,743,97
Liabilities						
Current liabilities	12,236,005	17,595,205	8,259,161	7,213,903	20,495,166	24,809,10
Long-term liabilities, net	86,905,692	104,788,789	42,024,424	45,077,391	128,930,116	149,866,18
Total liabilities	99,141,697	122,383,994	50,283,585	52,291,294	149,425,282	174,675,28
Deferred Inflows of Resources						
Leases	127,159	-	-	-	127,159	-
OPEB	20,367,120	582,507	-	-	20,367,120	582,50
Total deferred inflows of resources	20,494,279	582,507	-	-	20,494,279	582,50
Net Position						
Net investment in capital assets	331,278,324	312,002,287	35,352,328	38,334,650	366,630,652	350,336,93
Restricted	10,656,228	9,315,420	-	-	10,656,228	9,315,42
Unrestricted	(39,641,034)	(28,011,627)	35,477,909	33,165,123	(4,163,125)	5,153,49
Total net position	\$ 302,293,518	\$ 293,306,080	\$ 70,830,237	\$ 71,499,773	\$ 373,123,755	\$ 364,805,85

The City reported positive balances in net position for both governmental and business-type activities. Net position increased by \$8,987,438 for governmental activities and decreased by \$669,536 for business-type activities. The main contributor to these changes is the investment in capital. The City's overall financial position increased by \$8,317,902 during the fiscal year ended June 30, 2022.

For governmental activities, current assets decreased by \$21,440,454. The decrease is due to capital asset construction and purchases made through bond funds. Capital assets for the fiscal year increased by \$28,807,634 because of general fund projects, bond fund projects and SPLOST fund projects.

Liabilities for governmental activities decreased \$23,242,297. The primary reason for this decrease is due to the assessment of OPEB obligations, resulting from changes in the benefit plan and the discount rate for 2022.



In the business-type activities, total assets decreased by \$2,677,245 to \$121,113,822. Current assets saw a decrease from the prior year of \$4,754,825 to \$61,442,617. The decrease is attributed to investment in capital and debt service. Capital assets increased \$2,077,580. The increase is due to the sale of the system improvements completed during the fiscal year.

Total liabilities for business-type activities decreased \$2,007,709. Current liabilities increased \$1,045,258 resulting primarily from increases in accounts payable and accrued liabilities. Long-term liabilities decreased \$3,052,967. This decrease is a result of reductions in the outstanding balance of the 2015 Series Gas Fund Bonds.

The following table provides a summary of the City's changes in net position:

City of Lawrenceville Changes in Net Position								
	Governmental Activities		Business-type Activities		Total		Percent of	
	2022	2021	2022	2021	2022	2021	Total	
Revenues:								
Program revenues:								
Charges for services	\$ 11,514,821	\$ 10,460,985	\$ 97,734,466	\$ 90,152,563	\$ 109,249,287	\$ 100,613,548		85.2%
Operating grants & contributions	2,630,445	5,085,645	-	-	2,630,445	5,085,645		2.1%
Capital grants & contributions	11,012,699	9,850,017	-	-	11,012,699	9,850,017		8.6%
General revenues:								
Property taxes	4,617,746	3,712,926	-	-	4,617,746	3,712,926		3.6%
Franchise taxes	873,655	1,003,798	-	-	873,655	1,003,798		0.7%
Excise taxes	953,104	889,111	-	-	953,104	889,111		0.7%
Hotel/Motel taxes	355,781	262,923	-	-	355,781	262,923		0.3%
Insurance premium tax	2,257,239	2,185,998	-	-	2,257,239	2,185,998		1.8%
Financial institution taxes	201,390	193,472	-	-	201,390	193,472		0.2%
Other taxes	297,149	325,129	-	-	297,149	325,129		0.2%
Unrestricted interest income (loss)	(748,651)	534,905	(3,523,856)	171,432	(4,272,507)	706,337		-3.3%
Special Item - Loss on sale of water system	-	-	-	(12,256,857)	-	(12,256,857)		
Gain on sale of assets	-	-	6,826	74,984	6,826	74,984		0.0%
Total revenues	33,965,378	34,504,909	94,217,436	78,142,122	128,182,814	112,647,031		100%
Expenses:								
General government	16,817,939	19,978,331	-	-	16,817,939	19,978,331		14.0%
Judicial	911,826	885,490	-	-	911,826	885,490		0.8%
Public safety	13,141,664	13,948,103	-	-	13,141,664	13,948,103		11.0%
Public works	14,551,357	11,157,917	-	-	14,551,357	11,157,917		12.1%
Culture and recreation	161,816	115,029	-	-	161,816	115,029		0.1%
Housing and development	2,632,859	2,066,074	-	-	2,632,859	2,066,074		2.2%
Health and welfare	553,137	-	-	-	553,137	-		0.5%
Interest on long-term debt	1,015,810	1,072,762	-	-	1,015,810	1,072,762		0.8%
Water & Sewer	-	-	-	3,356,643	-	3,356,643		0.0%
Electric	-	-	29,172,320	27,912,676	29,172,320	27,912,676		24.3%
Gas	-	-	37,639,420	28,900,094	37,639,420	28,900,094		31.4%
Solid waste	-	-	2,657,344	2,483,581	2,657,344	2,483,581		2.2%
Stormwater	-	-	609,420	460,461	609,420	460,461		0.5%
Total expenses	49,786,408	49,223,706	70,078,504	63,113,455	119,864,912	112,337,161		100%
Change in net position before transfers	(15,821,030)	(14,718,797)	24,138,932	15,028,667	8,317,902	309,870		
Transfers in (out)	24,808,468	25,156,229	(24,808,468)	(25,156,229)	-	-		
Change in net position	8,987,438	10,437,432	(669,536)	(10,127,562)	8,317,902	309,870		
Net position, beginning	293,306,080	282,868,648	71,499,773	81,627,335	364,805,853	364,495,983		
Net position, ending	<u>\$ 302,293,518</u>	<u>\$ 293,306,080</u>	<u>\$ 70,830,237</u>	<u>\$ 71,499,773</u>	<u>\$ 373,123,755</u>	<u>\$ 364,805,853</u>		



Governmental Activities Revenues

Transfers from business-type activities are the main source of revenue for the operations of the City. Transfers provided 42.21% of the City's total governmental sources of funds (including transfers in) during the fiscal year. Property Taxes increased by \$904,820, which was the largest percentage increase in the governmental sources of revenue. This increase is due to the City increasing its millage rate from 1.826 to 2.226 mils.

Governmental Activities Expenses

Total governmental activities cost for the current fiscal year were \$49,786,408, an increase of \$562,702 or 1.25% over the prior year. Of this amount, General Government with expenses of \$16,817,939 was the largest operating cost, at 33.78% of the total cost for services provided during the fiscal year ending June 30, 2022. The largest decrease occurred in the Public Safety function where expenses decreased by \$3,393,440 over the prior year. This decrease is primarily attributed to the vacant positions related to retirements.

Business-Type Activities Revenues

Charges for Services for the combined business-type activities increased from the prior year by approximately 8.41% or \$7,581,903. This is a function of higher cost of purchase for natural gas, which is passed along to the customer.

Business-Type Activities Expenses

Expenses in all Business-Type Funds increased by \$6,965,049 or 11.04%. The main driver of this increase is the cost of natural gas for resale. The market based prices for 2022 were more than 2021.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Governmental Funds

As discussed, governmental funds are reported in the fund statements with a short-term, inflows and outflows of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of \$32,805,027. Of this year-end total, \$8,994,262 is unassigned indicating availability for continuing City service requirements. Nonspendable fund balances include \$244,374 for prepaid items and \$1,000,000 for advances to other funds. Restricted fund balances include \$343,328 for emergency telephone system activities, \$15,332,279 for projects funded by SPLOST or Bond funds. Assigned fund balances include \$4,523,933 for housing and development, and \$2,366,851 for capital projects.



The total ending fund balances of governmental funds show a decrease of \$17,227,574 over the prior year. This decrease is primarily the result of building capital projects with SPLOST and Bond funds.

Major Governmental Funds

The General Fund is the City's primary operating fund and the largest source of day-to-day service delivery. The unassigned fund balance of the General Fund decreased by \$7,134,122 for the year ended June 30, 2022. Transfers in from the enterprise funds of \$15,086,040 were budgeted and planned for the operations of General Fund. The General Fund's decrease in unassigned fund balance is a result of planned expenses associated with property purchased for redevelopment.

The Downtown Development Authority's fund balance was \$4,523,933 at year end June 30, 2022.

The Capital Projects Fund had a fund balance of \$2,366,851 at the end of the fiscal year. The fund had transfers in of \$31,205,962, capital expenditures of \$26,078,831 and transfers out of \$5,392,974. This resulted in an increase in fund balance of \$26,383.

The 2017 SPLOST Fund had proceeds of \$6,865,778, expenses totaling \$4,582,145 and transfers out of \$37,788. The transfer out was related to debt service for the 2019 bonds for the Lawrenceville Performing Arts Center. The ending fund balance was \$9,002,245, which was an increase of \$2,245,845.

Proprietary Funds

The proprietary fund statements share the same focus as the government-wide statements, reporting both short-term and long-term information about financial status.

Major Proprietary Funds

The Electrical System Fund provides electricity to the City's residential and commercial customers. The City's electric utilities are reported within business-type activities in the government-wide statements. The fund reported a decrease in net position of \$1,429,357. Total assets decreased \$1,433,765 mainly from the market value decrease of investments. Total liabilities decreased \$4,408.

The Gas System Fund provides natural gas to the City's residential and commercial customers. The City's gas utilities are reported within business-type activities in the government-wide statements. The fund reported a decrease in net position of \$1,445,259. Total assets decreased \$3,497,150 resulting from transfers out. Total liabilities decreased \$2,051,891 primarily due to reduction in notes payable.



GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund had an approved revenue budget of \$18,555,751, and \$20,682,132 was received. The main variation with budget was taxes. The City budgeted \$8,284,500 for taxes, but collected \$9,066,485 or 110% of the anticipated revenue. The reason for the variation was increased millage rate and insurance premium tax. The General Fund received \$1,855,398 in fines and forfeitures, which was 145% of the approved budget of \$1,277,583. The City transferred \$29,460,105 from its other funds.

The General Fund had an approved expenditure budget of \$32,516,440 and expensed \$30,244,634 or 93%. Savings were recognized in the Administration, City Manager, and Economic Development functions due to savings in special events and contingency.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The City's investment in capital assets, net of depreciation for governmental and business-type activities as of June 30, 2022 was \$367,694,967 and \$59,671,205, respectively. The total increase in this net investment was 2.54% for governmental and a decrease of 3.60% for business-type activities. The overall increase was 2.69% for the City as a whole. See Note 7 for additional details.

Capital Assets, Net of Accumulated Depreciation

	Capital Assets (Net of depreciation)					
	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	\$ 139,787,229	\$ 116,338,100	\$ 489,501	\$ 489,501	\$ 140,276,730	\$ 116,827,601
Construction in progress	7,164,039	34,977,092	2,135,388	1,642,139	9,299,427	36,619,231
Plants and buildings	81,062,016	48,544,300	7,712,271	7,316,813	88,774,287	55,861,113
Improvements	19,333,467	16,392,209	-	-	19,333,467	16,392,209
Vehicles	2,382,283	2,763,725	1,015,645	1,039,276	3,397,928	3,803,001
Equipment	3,603,918	3,383,438	525,992	757,064	4,129,910	4,140,502
Infrastructure	114,362,015	116,488,469	-	-	114,362,015	116,488,469
Utility systems	-	-	47,792,408	46,348,832	47,792,408	46,348,832
Total	<u>\$ 367,694,967</u>	<u>\$ 338,887,333</u>	<u>\$ 59,671,205</u>	<u>\$ 57,593,625</u>	<u>\$ 427,366,172</u>	<u>\$ 396,480,958</u>

Long-term Debt

The City reports the governmental long-term debt of the Downtown Development Authority (the "DDA"), a blended component unit of the City. The DDA's long-term debt as of June 30, 2022 was \$16,060,000 of economic development bonds. The City has agreed, through an intergovernmental agreement, to pay the debt service of the DDA bonds to the extent the DDA does not have resources to make such payments. See Note 7 for further details.



The City also reports the long-term debt of the Lawrenceville Building Authority (LBA), a blended component unit of the City reported as a proprietary fund type as part of the Gas System Fund. In September 2015, the LBA issued the Series 2015 Revenue Bonds for \$56,740,000. The City made debt service payments in the amount of \$2,300,000 during the fiscal year ended June 30, 2022, reducing the outstanding balance to \$41,385,000. Additionally, the LBA issued \$15,105,000 in Series 2019A Revenue Bonds and \$10,715,000 in Series 2019B Revenue Bonds. These bonds are for the Lawrenceville Performing Arts Center. The City has agreed to make payments to the LBA sufficient to pay the debt service of the bonds. The City made debt service payments in the amount of \$1,010,000 during the fiscal year ended June 30, 2022, reducing the outstanding balance of the A & B bonds to \$23,820,000. The City has also pledged to levy an additional ad valorem tax on all taxable property located within the City limits, should it be necessary to make the debt service payments. See Note 8 for further details.

ECONOMIC ENVIRONMENT AND NEXT YEAR'S BUDGETS

The general outlook for the City of Lawrenceville, Georgia's economy for next year is moderate growth. The City has a low to moderate cost of living and relatively low unemployment. The City has not experienced any major downturns in the economy and has a stable economic environment.

For the fiscal year 2022, the City Council approved a total budget of \$152.3 million. This budget includes operating and non-operating funds. The General Fund budget is \$41.0 million, which includes approximately \$18.3 million operating transfers from business-type activities (Proprietary Funds). The City's budgets and relative fund balances are maintained in compliance with the City's adopted financial policies.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the City's finances, comply with finance-related laws and regulations, and demonstrate the City's commitment to public accountability. If you have any questions about this report or would like to request additional information, contact the City Director of Finance, at P. O. Box 2200, Lawrenceville, Georgia 30046.

CITY OF LAWRENCEVILLE, GEORGIA
STATEMENT OF NET POSITION
JUNE 30, 2022

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

ASSETS	Primary Government		
	Governmental Activities	Business-type Activities	Total
Cash and cash equivalents	\$ 30,328,099	\$ 6,988,688	\$ 37,316,787
Investments	-	44,765,726	44,765,726
Restricted cash and cash equivalents	39,325	-	39,325
Taxes receivable, net of allowances	138,876	-	138,876
Accounts receivable, net of allowances	1,009,611	11,224,012	12,233,623
Notes receivable	2,393,805	-	2,393,805
Lease receivable	134,212	-	134,212
Interfund balances	6,063,686	(6,063,686)	-
Due from other governments	1,510,449	-	1,510,449
Land held for resale	5,220,663	-	5,220,663
Prepaid items	284,337	-	284,337
Inventories	77,756	4,527,877	4,605,633
Capital assets:			
Non-depreciable	146,951,268	2,624,889	149,576,157
Depreciable, net of accumulated depreciation	220,743,699	57,046,316	277,790,015
Total assets	<u>414,895,786</u>	<u>121,113,822</u>	<u>536,009,608</u>
DEFERRED OUTFLOWS OF RESOURCES			
OPEB related items	7,033,708	-	7,033,708
Total deferred outflows of resources	<u>7,033,708</u>	<u>-</u>	<u>7,033,708</u>
LIABILITIES			
Accounts payable	898,532	4,289,472	5,188,004
Accrued liabilities	1,334,373	764,592	2,098,965
Customer deposits	4,368,997	1,400	4,370,397
Interest payable	213,006	473,859	686,865
Retainage payable	20,000	-	20,000
Unearned revenue	1,964,278	-	1,964,278
Compensated absences, due within one year	476,814	104,946	581,760
Compensated absences, due in more than one year	476,813	104,946	581,759
Claims and judgments payable, due within one year	651,372	-	651,372
Financed purchases, due within one year	188,633	-	188,633
Financed purchases, due in more than one year	418,477	-	418,477
Bonds payable, due within one year	2,120,000	2,415,000	4,535,000
Bonds payable, due in more than one year	38,708,912	42,129,370	80,838,282
Total OPEB liability due in more than one year	47,301,490	-	47,301,490
Total liabilities	<u>99,141,697</u>	<u>50,283,585</u>	<u>149,425,282</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred revenue - leases	127,159	-	127,159
OPEB related items	20,367,120	-	20,367,120
Total deferred inflows of resources	<u>20,494,279</u>	<u>-</u>	<u>20,494,279</u>
NET POSITION			
Net investment in capital assets	331,278,324	35,352,328	346,405,159
Restricted for:			
Public safety	343,328	-	343,328
Capital projects	10,312,900	-	10,312,900
Unrestricted	(39,641,034)	35,477,909	16,062,368
Total net position	<u>\$ 302,293,518</u>	<u>\$ 70,830,237</u>	<u>\$ 373,123,755</u>

The accompanying notes are an integral part of these financial statements.

CITY OF LAWRENCEVILLE, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for</u>	<u>Operating</u>	<u>Capital</u>
		<u>Services</u>	<u>Grants and</u>	<u>Grants and</u>
			<u>Contributions</u>	<u>Contributions</u>
Primary government:				
Governmental activities:				
General government	\$ 16,817,939	\$ 8,903,957	\$ 1,841,072	\$ 1,434,203
Judicial	911,826	1,979,026	-	-
Public safety	13,141,664	128,530	789,373	-
Public works	14,551,357	1,400	-	3,301,438
Culture and recreation	161,816	-	-	6,277,058
Housing and development	2,632,859	501,908	-	-
Health and welfare	553,137	-	-	-
Interest on long-term debt	1,015,810	-	-	-
Total governmental activities	<u>49,786,408</u>	<u>11,514,821</u>	<u>2,630,445</u>	<u>11,012,699</u>
Business-type activities:				
Electric	29,172,320	35,667,244	-	-
Gas	37,639,420	58,036,444	-	-
Solid waste	2,657,344	1,715,893	-	-
Stormwater	609,420	2,314,885	-	-
Total business-type activities	<u>70,078,504</u>	<u>97,734,466</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 119,864,912</u>	<u>\$ 109,249,287</u>	<u>\$ 2,630,445</u>	<u>\$ 11,012,699</u>
General revenues:				
Property taxes				
Franchise taxes				
Excise taxes				
Hotel/Motel occupancy taxes				
Insurance premium tax				
Financial institution taxes				
Other taxes				
Unrestricted investment earnings (loss)				
Gain on disposal of capital assets				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position, beginning of year				
Net position, end of year				

The accompanying notes are an integral part of these financial statements.

Net (Expenses) Revenues and Changes in Net Position Primary Government		
Governmental Activities	Business-type Activities	Total
\$ (4,638,707)	\$ -	\$ (4,638,707)
1,067,200	-	1,067,200
(12,223,761)	-	(12,223,761)
(11,248,519)	-	(11,248,519)
6,115,242	-	6,115,242
(2,130,951)	-	(2,130,951)
(553,137)	-	(553,137)
(1,015,810)	-	(1,015,810)
(24,628,443)	-	(24,628,443)
-	6,494,924	6,494,924
-	20,397,024	20,397,024
-	(941,451)	(941,451)
-	1,705,465	1,705,465
-	27,655,962	27,655,962
(24,628,443)	27,655,962	3,027,519
4,617,746	-	4,617,746
873,655	-	873,655
953,104	-	953,104
355,781	-	355,781
2,257,239	-	2,257,239
201,390	-	201,390
297,149	-	297,149
(748,651)	(3,523,856)	(4,272,507)
-	6,826	6,826
24,808,468	(24,808,468)	-
33,615,881	(28,325,498)	5,290,383
8,987,438	(669,536)	8,317,902
293,306,080	71,499,773	364,805,853
\$ 302,293,518	\$ 70,830,237	\$ 373,123,755

CITY OF LAWRENCEVILLE, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022

ASSETS	General Fund	SPLOST 2017 Fund	Capital Projects Fund	Downtown Development Authority
Cash and cash equivalents	\$ 8,319,416	\$ 7,743,083	\$ -	\$ 306,681
Restricted cash and cash equivalents	39,325	-	-	-
Taxes receivable, net of allowance	91,454	-	-	-
Accounts receivables, net of allowance	965,182	-	-	35,424
Notes receivable	-	-	-	2,393,805
Lease receivable	-	-	-	134,212
Due from other governments	214,235	1,296,214	-	-
Due from other funds	6,111,004	-	2,393,806	-
Advances to other funds	1,000,000	-	-	-
Prepaid items	244,374	-	-	-
Land held for resale	-	-	-	5,220,663
Total assets	<u>\$ 16,984,990</u>	<u>\$ 9,039,297</u>	<u>\$ 2,393,806</u>	<u>\$ 8,090,785</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 569,563	\$ 37,052	\$ 26,955	\$ 42,387
Accrued liabilities	1,281,519	-	-	-
Retainage payable	-	-	-	-
Customer deposits	4,365,497	-	-	3,500
Due to other funds	-	-	-	2,393,806
Advances from other funds	-	-	-	1,000,000
Unearned revenue	-	-	-	-
Total liabilities	<u>6,216,579</u>	<u>37,052</u>	<u>26,955</u>	<u>3,439,693</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of leases	-	-	-	127,159
Unavailable revenue - fines receivable	84,305	-	-	-
Unavailable revenue - fines receivable	325,025	-	-	-
Unavailable revenue - intergovernmental	76,981	-	-	-
Total deferred inflows of resources	<u>486,311</u>	<u>-</u>	<u>-</u>	<u>127,159</u>
FUND BALANCES				
Fund balances:				
Nonspendable:				
Prepaid items	244,374	-	-	-
Advances to other funds	1,000,000	-	-	-
Restricted:				
Public safety	-	-	-	-
Capital projects	-	9,002,245	-	-
Assigned				
Housing and development	-	-	-	4,523,933
Capital projects	-	-	2,366,851	-
Unassigned	9,037,726	-	-	-
Total fund balances	<u>10,282,100</u>	<u>9,002,245</u>	<u>2,366,851</u>	<u>4,523,933</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 16,984,990</u>	<u>\$ 9,039,297</u>	<u>\$ 2,393,806</u>	<u>\$ 8,090,785</u>

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.

Some receivables are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the governmental funds.

Internal service funds are used by the City to charge cost to other funds. The assets and liabilities are included in the governmental activities.

The total OPEB liability and related deferred outflows and inflows of resources are resources related to the City's OPEB plan which are not expected to be liquidated with expendable available financial resources and, therefore, are not reported in the funds.

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.

Net position of governmental activities

The accompanying notes are an integral part of these financial statements.

American Rescue Plan	Other Governmental Funds	Total Governmental Funds
\$ 1,964,278	\$ 6,793,474	\$ 25,126,932
-	-	39,325
-	47,422	138,876
-	-	1,000,606
-	-	2,393,805
-	-	134,212
-	-	1,510,449
-	-	8,504,810
-	-	1,000,000
-	-	244,374
-	-	5,220,663
<u>\$ 1,964,278</u>	<u>\$ 6,840,896</u>	<u>\$ 45,314,052</u>
\$ -	\$ 114,958	\$ 790,915
-	28,722	1,310,241
-	20,000	20,000
-	-	4,368,997
-	47,318	2,441,124
-	-	1,000,000
1,964,278	-	1,964,278
<u>1,964,278</u>	<u>210,998</u>	<u>11,895,555</u>
-	-	127,159
-	-	84,305
-	-	325,025
-	-	76,981
<u>-</u>	<u>-</u>	<u>613,470</u>
-	-	244,374
-	-	1,000,000
-	343,328	343,328
-	6,330,034	15,332,279
-	-	4,523,933
-	-	2,366,851
-	(43,464)	8,994,262
-	6,629,898	32,805,027
<u>\$ 1,964,278</u>	<u>\$ 6,840,896</u>	
		367,694,967
		486,311
		4,544,770
		(60,634,902)
		(42,602,655)
		<u>\$ 302,293,518</u>

CITY OF LAWRENCEVILLE, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	SPLOST 2017 Fund	Capital Projects Fund	Downtown Development Authority
REVENUES				
Taxes	\$ 9,066,485	\$ -	\$ -	\$ -
Licenses and permits	544,262	-	-	-
Intergovernmental	811,156	6,863,880	288,228	-
Fines and forfeitures	1,855,398	-	-	-
Charges for services	7,365,801	-	-	478,335
Investment income (loss)	96,415	1,898	3,998	(871,513)
Miscellaneous	942,615	-	-	23,573
Total revenues	20,682,132	6,865,778	292,226	(369,605)
EXPENDITURES				
Current:				
General government	9,470,813	-	27,912	-
Judicial	906,248	-	-	-
Public safety	10,565,701	-	14,882	-
Health and welfare	553,137	-	-	-
Public works	6,177,805	-	2,583,616	-
Culture and recreation	-	-	-	-
Housing and development	2,499,341	-	-	18,584
Capital outlay	-	2,835,290	23,452,421	8,101,752
Debt service:				
Principal retirement	63,430	1,010,000	-	1,075,000
Interest	8,159	736,855	-	356,716
Total expenditures	30,244,634	4,582,145	26,078,831	9,552,052
Excess (deficiency) of revenues over (under) expenditures	(9,562,502)	2,283,633	(25,786,605)	(9,921,657)
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	1,544,733	-	-	-
Transfers in	29,460,105	-	31,205,962	8,707,303
Transfers out	(28,576,458)	(37,788)	(5,392,974)	(494,756)
Total other financing sources (uses)	2,428,380	(37,788)	25,812,988	8,212,547
Net change in fund balance	(7,134,122)	2,245,845	26,383	(1,709,110)
FUND BALANCES, beginning of year	17,416,222	6,756,400	2,340,468	6,233,043
FUND BALANCES, end of year	\$ 10,282,100	\$ 9,002,245	\$ 2,366,851	\$ 4,523,933

The accompanying notes are an integral part of these financial statements.

American Rescue Plan	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 489,579	\$ 9,556,064
-	-	544,262
3,880,187	1,580,609	13,424,060
-	12,698	1,868,096
-	-	7,844,136
-	22,654	(746,548)
-	84,206	1,050,394
3,880,187	2,189,746	33,540,464
114,713	-	9,613,438
-	-	906,248
238,983	1,142,635	11,962,201
-	-	553,137
-	-	8,761,421
-	161,816	161,816
-	-	2,517,925
-	4,877,626	39,267,089
-	-	-
-	100,941	2,249,371
-	13,621	1,115,351
353,696	6,296,639	77,107,997
3,526,491	(4,106,893)	(43,567,533)
-	-	1,544,733
-	923,457	70,296,827
(3,526,491)	(7,473,134)	(45,501,601)
(3,526,491)	(6,549,677)	26,339,959
-	(10,656,570)	(17,227,574)
-	17,286,468	50,032,601
\$ -	\$ 6,629,898	\$ 32,805,027

CITY OF LAWRENCEVILLE, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ (17,227,574)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	30,896,946
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) is to decrease net position.	(2,089,312)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.	284,914
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount represents the net effect of the amortization of the bond premium and repayments of the principal of long-term debt.	2,341,552
Internal service funds are used by management to charge the costs of insurance plans, workers' compensation insurance, administrative costs, and fleet maintenance costs to individual funds. The net income of the internal service funds is reported with governmental activities.	804,854
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(6,023,942)
Change in net position - governmental activities	\$ 8,987,438

The accompanying notes are an integral part of these financial statements.

CITY OF LAWRENCEVILLE, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP)
FOR THE YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 8,284,500	\$ 8,284,500	\$ 9,066,485	\$ 781,985
Licenses and permits	737,200	737,200	544,262	(192,938)
Fines and forfeitures	1,474,600	1,277,583	1,855,398	577,815
Charges for services	7,394,635	7,394,635	7,365,801	(28,834)
Intergovernmental	200,000	200,000	811,156	611,156
Investment income	175,000	175,000	96,415	(78,585)
Miscellaneous	486,833	486,833	942,615	455,782
Total revenues	18,752,768	18,555,751	20,682,132	2,126,381
EXPENDITURES				
Current:				
General government:				
Administration	2,290,865	2,429,909	1,852,914	576,995
Mayor	54,765	54,765	53,466	1,299
City council	169,862	169,862	164,442	5,420
City manager	2,871,264	2,054,116	1,909,786	144,330
City clerk	320,500	339,000	224,791	114,209
Information technology	702,617	917,317	823,547	93,770
Human resources	2,057,843	1,488,251	1,413,128	75,123
Purchasing	207,442	210,642	209,492	1,150
Financial services	2,386,434	2,852,326	2,769,172	83,154
Elections	92,000	92,000	50,075	41,925
Total general government	11,153,592	10,608,188	9,470,813	1,137,375
Court services	923,868	955,319	906,248	49,071
Police	10,424,994	10,725,925	10,565,701	160,224
Health and welfare	-	998,473	553,137	445,336
Public works:				
Meter	788,962	789,686	721,851	67,835
Street	1,826,247	1,834,470	1,683,659	150,811
Damage prevention	1,385,631	1,406,938	1,340,866	66,072
Public works/engineering	2,565,899	2,712,996	2,431,429	281,567
Total public works	6,566,739	6,744,090	6,177,805	566,285
Housing and development:				
Planning and development	1,052,568	1,350,218	1,079,129	271,089
Economic development	1,964,806	2,004,998	1,420,212	584,786
Total housing and development	3,017,374	3,355,216	2,499,341	855,875
Debt service:				
Principal	93,550	127,702	63,430	64,272
Interest	-	-	8,159	(8,159)
Total debt service	93,550	127,702	71,589	56,113
Total expenditures	32,180,117	33,514,913	30,244,634	3,270,279
Deficiency of revenues over expenditures	(13,427,349)	(14,959,162)	(9,562,502)	5,396,660
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	100,000	1,579,777	1,544,733	(35,044)
Transfers in	15,070,660	23,623,503	29,460,105	5,836,602
Transfers out	(1,743,311)	(20,780,588)	(28,576,458)	(7,795,870)
Total other financing sources (uses)	13,427,349	4,422,692	2,428,380	(1,994,312)
Net change in fund balances	-	(10,536,470)	(7,134,122)	3,402,348
FUND BALANCES, beginning of year	17,416,222	17,416,222	17,416,222	-
FUND BALANCES, end of year	\$ 17,416,222	\$ 6,879,752	\$ 10,282,100	\$ 3,402,348

The accompanying notes are an integral part of these financial statements.

**CITY OF LAWRENCEVILLE, GEORGIA
AMERICAN RESCUE PLAN FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP)
FOR THE YEAR ENDED JUNE 30, 2022**

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 5,844,465	\$ 5,844,465	\$ 3,880,187	\$ (1,964,278)
Total revenues	5,844,465	5,844,465	3,880,187	(1,964,278)
EXPENDITURES				
Current:				
General government:	114,713	114,713	114,713	
Public safety	326,180	326,180	238,983	87,197
Capital outlay	1,877,081	1,877,081	-	1,877,081
Total expenditures	2,317,974	2,317,974	353,696	1,964,278
Excess of revenues over expenditures	3,526,491	3,526,491	3,526,491	-
OTHER FINANCING USES				
Transfers out	(3,526,491)	(3,526,491)	(3,526,491)	-
Total other financing uses	(3,526,491)	(3,526,491)	(3,526,491)	-
Net change in fund balances	-	-	-	-
FUND BALANCES, beginning of year	-	-	-	-
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

CITY OF LAWRENCEVILLE, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2022

ASSETS	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Electrical System Fund	Gas System Fund	Nonmajor Enterprise Funds	Totals	
CURRENT ASSETS					
Cash	\$ -	\$ 1,287,040	\$ 5,701,648	\$ 6,988,688	\$ 5,201,167
Investments	44,765,726	-	-	44,765,726	-
Accounts receivable, net of allowance	5,993,599	4,839,745	390,668	11,224,012	9,005
Inventory	3,712,572	815,305	-	4,527,877	77,756
Prepaid items	-	-	-	-	39,963
Total current assets	54,471,897	6,942,090	6,092,316	67,506,303	5,327,891
CAPITAL ASSETS					
Non-depreciable	5,064	2,609,675	10,150	2,624,889	-
Depreciable, net of accumulated depreciation	15,071,744	33,611,170	8,363,402	57,046,316	-
	15,076,808	36,220,845	8,373,552	59,671,205	-
Total assets	69,548,705	43,162,935	14,465,868	127,177,508	5,327,891
LIABILITIES					
CURRENT LIABILITIES					
Accounts payable	2,660,326	1,538,468	90,678	4,289,472	107,617
Accrued liabilities	54,221	682,049	28,322	764,592	24,132
Due to other funds	6,063,686	-	-	6,063,686	-
Interest payable	-	473,859	-	473,859	-
Deposits payable	1,400	-	-	1,400	-
Claims payable	-	-	-	-	651,372
Compensated absences payable, current	35,295	45,823	23,828	104,946	-
Bonds payable, current	-	2,415,000	-	2,415,000	-
Total current liabilities	8,814,928	5,155,199	142,828	14,112,955	783,121
NONCURRENT LIABILITIES					
Bonds payable	-	42,129,370	-	42,129,370	-
Compensated absences payable	35,295	45,823	23,828	104,946	-
Total noncurrent liabilities	35,295	42,175,193	23,828	42,234,316	-
Total liabilities	8,850,223	47,330,392	166,656	56,347,271	783,121
NET POSITION (DEFICIT)					
Net investment in capital assets	15,076,808	11,901,968	8,373,552	35,352,328	-
Unrestricted (deficit)	45,621,674	(16,069,425)	5,925,660	35,477,909	4,544,770
Total net position	\$ 60,698,482	\$ (4,167,457)	\$ 14,299,212	\$ 70,830,237	\$ 4,544,770

The accompanying notes are an integral part of these financial statements.

CITY OF LAWRENCEVILLE, GEORGIA
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Electrical System Fund	Gas System Fund	Nonmajor Enterprise Funds	Totals	
OPERATING REVENUE					
Charges for sales and services	\$ 35,512,303	\$ 56,494,705	\$ 4,009,732	\$ 96,016,740	\$ 10,481,653
Other fees	154,941	1,541,739	21,046	1,717,726	356,990
Miscellaneous revenue	-	-	-	-	1,137,651
Total operating revenue	35,667,244	58,036,444	4,030,778	97,734,466	11,976,294
OPERATING EXPENSES					
Salaries and benefits	1,695,414	4,367,416	1,316,943	7,379,773	620,201
General operating expenses	26,486,803	30,170,634	1,592,559	58,249,996	2,956,511
Claims	-	-	-	-	6,306,196
Insurance premiums	-	-	-	-	1,310,645
Depreciation and amortization	990,103	1,097,899	357,262	2,445,264	-
Total operating expenses	29,172,320	35,635,949	3,266,764	68,075,033	11,193,553
Operating income	6,494,924	22,400,495	764,014	29,659,433	782,741
NON-OPERATING REVENUE (EXPENSES)					
Gain (loss) on disposal of capital assets	6,826	(21,783)	-	(14,957)	-
Interest expense	-	(1,981,688)	-	(1,981,688)	-
Investment income (loss)	(3,534,743)	4,277	6,610	(3,523,856)	8,871
Total non-operating revenues (expenses)	(3,527,917)	(1,999,194)	6,610	(5,520,501)	8,871
Net income before transfers	2,967,007	20,401,301	770,624	24,138,932	791,612
Transfers in	2,875,789	58,114	1,434,456	4,368,359	352,174
Transfers out	(7,272,153)	(21,904,674)	-	(29,176,827)	(338,932)
Total transfers	(4,396,364)	(21,846,560)	1,434,456	(24,808,468)	13,242
Change in net position	(1,429,357)	(1,445,259)	2,205,080	(669,536)	804,854
Total net position (deficit), beginning of period	62,127,839	(2,722,198)	12,094,132	71,499,773	3,739,916
Total net position (deficit), end of period	\$ 60,698,482	\$ (4,167,457)	\$ 14,299,212	\$ 70,830,237	\$ 4,544,770

The accompanying notes are an integral part of these financial statements.

CITY OF LAWRENCEVILLE, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Electrical System Fund	Gas System Fund	Nonmajor Enterprise Funds	Totals	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 34,920,148	\$ 56,652,470	\$ 3,885,721	\$ 95,458,339	\$ 11,977,030
Payments to suppliers	(28,547,301)	(29,335,447)	(1,545,895)	(59,428,643)	(10,390,026)
Payments to employees	(1,665,768)	(4,368,386)	(1,315,017)	(7,349,171)	(548,716)
Net cash provided by operating activities	4,707,079	22,948,637	1,024,809	28,680,525	1,038,288
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Transfers in from other funds	2,875,789	58,114	1,434,456	4,368,359	352,174
Transfers out to other funds	(7,272,153)	(21,904,674)	-	(29,176,827)	(338,932)
Net cash provided by (used in) non-capital financing activities	(4,396,364)	(21,846,560)	1,434,456	(24,808,468)	13,242
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Purchase of capital assets	(842,491)	(3,209,353)	(925,664)	(4,977,508)	-
Principal payments	-	(2,300,000)	-	(2,300,000)	-
Interest payments	-	(2,010,438)	-	(2,010,438)	-
Proceeds from sale of capital assets	6,827	-	-	6,827	-
Net cash used in capital and related financing activities	(835,664)	(7,519,791)	(925,664)	(9,281,119)	-
CASH FLOWS FROM INVESTING ACTIVITIES					
Investment income (loss)	(3,534,743)	4,277	6,610	(3,523,856)	8,871
Sale of investments	3,535,357	-	-	3,535,357	-
Net cash provided by investing activities	614	4,277	6,610	11,501	8,871
Net increase (decrease) in cash	(524,335)	(6,413,437)	1,540,211	(5,397,561)	1,060,401
Cash, beginning of period	524,335	7,700,477	4,161,437	12,386,249	4,140,766
Cash, end of period	\$ -	\$ 1,287,040	\$ 5,701,648	\$ 6,988,688	\$ 5,201,167
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES					
Operating income	\$ 6,494,924	\$ 22,400,495	\$ 764,014	\$ 29,659,433	\$ 782,741
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation and amortization	990,103	1,097,899	357,262	2,445,264	-
Change in assets and liabilities:					
(Increase) decrease in accounts receivable	(747,096)	(1,383,974)	(145,057)	(2,276,127)	736
Decrease in prepaid items	-	-	-	-	125,744
(Increase) decrease in inventory	(2,026,444)	124,478	-	(1,901,966)	-
Increase (decrease) in accounts payable	(33,754)	676,415	45,938	688,599	(30,457)
Increase in accrued liabilities	16,182	34,294	5,536	56,012	6,023
Increase (decrease) in customer deposits payable	(300)	-	-	(300)	10,746
Increase in claims payable	-	-	-	-	142,755
Increase (decrease) in compensated absences payable	13,464	(970)	(2,884)	9,610	-
Net cash provided by operating activities	\$ 4,707,079	\$ 22,948,637	\$ 1,024,809	\$ 28,680,525	\$ 1,038,288

The accompanying notes are an integral part of these financial statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Lawrenceville, Georgia (the “City”) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Reporting Entity

Incorporated on December 15, 1821, under the laws of the State of Georgia, the City of Lawrenceville operates under a Council/Manager form of government and provides the following services to its citizens: public safety, public works, parks and recreation, public improvements, and general and administrative services.

The accompanying financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the government’s operations.

Blended Component Units

The Lawrenceville Development Authority (the “LDA”) is responsible for promoting and further developing trade and has been included as a blended component unit, reported as a special revenue fund in the accompanying financial statements. The LDA operates under a seven member board, which is appointed by the City Council members who can impose their will on the LDA. The LDA provides services entirely for the benefit of the City. There was no activity for the LDA for the fiscal year ended June 30, 2022 and therefore it is not included in the financial report.

The Lawrenceville Downtown Development Authority (the “DDA”) is responsible for promoting and further developing trade, commerce, industry, and employment opportunities within the City. The DDA operates under a seven-member board, which is all appointed by the City Council members who can impose their will on the DDA. The majority of the DDA’s debt service payments is expected to be repaid with the City’s resources. The DDA does not issue separate financial statements and is included as a blended component unit in the City’s financial report. The DDA is presented as a governmental fund type.

The Lawrenceville Building Authority (the “LBA”) is responsible for financing the acquisition and construction of various system improvements to the City’s capital assets. The LBA operates under a five-member board, which is all appointed by the City Council members who can impose their will on the LBA. The majority of the LBA’s debt service payments are expected to be repaid with the City’s resources. The LBA does not issue separate financial statements and is included as a blended component unit in the City’s financial report.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. However, any interfund services provided and used are not eliminated as this process would distort the direct costs and program revenues reported in the various functions. Government-wide financial statements do not provide information by fund but distinguish between the City's governmental activities and business-type activities. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The statement of net position will include non-current assets and non-current liabilities. In addition, the government-wide statement of activities reflects depreciation expense on the City's capital assets.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to those who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not considered program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds.

C. Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the economic resource measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**C. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)**

Property taxes, sales taxes, franchise taxes, licenses, intergovernmental grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period, if available. All other revenue items are considered to be measurable and available only when cash is received by the City.

In accordance with GASB Statement No. 33, *Accounting and Financial Reporting for Non-exchange Transactions*, the corresponding assets (receivables) in non-exchange transactions are recognized in the period in which the underlying exchange occurs, when an enforceable legal claim has arisen, when all eligibility requirements have been met, or when resources are received, depending on the revenue source.

In accordance with GASB Statement No. 34, major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

The **General Fund** is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **2017 Special Purpose Local Option Sales Tax Fund (SPLOST)** is used to account for the revenues and expenditures related to the City's 2017 Special Purpose Local Options Sales Tax referendums.

The **Capital Projects Fund** accounts for financial resources to be used for the acquisition and construction of major capital projects.

The **Downtown Development Authority** accounts for the expenditures incurred in acquiring land to be held for future third party development and the related financing of those acquisitions.

The **American Rescue Plan Fund** accounts for the amounts awarded to the City under the Coronavirus State and Local Fiscal Recovery Funds program, provided for under the American Rescue Plan Act of 2021.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**C. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)**

The City reports the following major proprietary funds:

The **Water System Fund** accounts for the operation, maintenance, and development of the City's water and sewer system and services.

The **Electrical System Fund** accounts for the operation, maintenance, and development of the City's electrical system.

The **Gas System Fund** accounts for the operation, maintenance, and development of the City's natural gas system.

The City also reports the following fund types:

The **special revenue funds** are used to account for specific revenues, such as confiscations and forfeitures, E911 revenues, hotel/motel tax revenues, and auto excise tax revenues, which are legally restricted or committed to expenditures for particular purposes.

The **capital project funds** account for financial resources to be used for the acquisition and construction of major capital projects.

The **enterprise funds** account for the activities associated with the collection of residential and commercial garbage, including recyclables, non-recyclables, yard waste, and the collection of fees for upgrades to stormwater drains and related expenses. Solid waste activity is rendered on a user charge basis.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges for goods and services provided. Operating expenses of the enterprise funds include the cost of these goods and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**D. Budgets**

Annual appropriated budgets are adopted for the General Fund and special revenue funds, except for the Lawrenceville Downtown Development Authority and the Lawrenceville Building Authority, which are separate entities from the City and are not legally required to adopt annual budgets. For capital project funds, project length budgets are adopted. The governmental funds' budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual operating budgets are adopted each year through the passage of an annual budget ordinance and amended as required.

All appropriations lapse at the end of each year.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the City.

E. Deposits and Investments

The City's cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the City. The City pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating requirements. Any deposit in excess of the federal depository insured amounts must be collateralized by an equivalent amount of state or U.S. obligations. For purposes of the statement of cash flows, all highly liquid investments with an original maturity of less than 90 days are considered to be cash equivalents.

The City's nonparticipating interest-earning investment contracts are recorded at cost. The remaining investments are recorded at fair value. Increases or decreases in fair value during the year are recognized as a component of interest income.

F. Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**G. Interfund Receivables and Payables**

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year, as well as all other outstanding balances between funds, is reported as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Advances between funds, as reported in the fund financial statements, represent long-term borrowing arrangements with established repayment schedules and are offset by a fund balance account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

H. Leases*Lessor*

The City is a lessor for noncancellable leases of real property. The City recognizes a lease receivable asset and a deferred inflow of resources in the fund level and government wide financial statements. The City recognizes lease receivable assets with an initial, individual value of \$25,000 or more.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments:

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease receivable are composed of fixed payments that the City is reasonably certain to collect.

The City monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**I. Inventories and Prepaid Items**

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an asset at the time the individual item is purchased. The cost is recorded as an expenditure in the governmental funds when consumed. Inventories reported in the governmental funds are equally offset by fund balance, which indicates that they do not constitute “available, spendable resources” even though they are a component of net current assets.

Payments made to vendors for services that will benefit periods beyond June 30, 2022, are recorded as prepaid items in both government-wide and fund financial statements. These items are accounted for using the consumption method.

J. Capital Assets

Capital assets, which include property, plant, equipment, infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and intangible assets are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. The City has reported infrastructure consistent with the retroactive infrastructure reporting requirements of GASB Statement 34.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets’ lives is not capitalized.

Capital assets of the primary government, as well as the component units, are depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Plants and Buildings	20-50
Machinery and equipment	5-8
Vehicles	3-5
Utility Systems and Infrastructure	20-50

K. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. The City has no items that qualify for reporting in this category.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**K. Deferred Outflows/Inflows of Resources (Continued)**

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two types of items that qualify for reporting in this category. The governmental funds report unavailable revenues from fines and intergovernmental revenues as these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available.

The City also has deferred inflows and outflows related to the recording of changes in its total OPEB liability. Certain changes in the total OPEB liability are recognized as OPEB expense over time instead of all being recognized in the year of occurrence. Changes in the actuaries' assumptions are deferred and amortized against pension expense over the remaining estimated service life of the active employees. Experience gains or losses and changes in assumptions related to the pension plan are deferred and amortized against pension and OPEB expense over the remaining estimated service life of the active employees.

L. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused paid time off. Employees are paid at their regular rate of pay for all accrued and accumulated paid time off upon separation from the City. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

M. Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are accrued and amortized over the term of the bonds using the effective interest method. Bonds payable are reported net of the applicable discount or premium. Bond issuance costs are expensed in the year of issuance.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as “fund balance.” Fund equity for all other reporting is classified as “net position.”

Fund Balance – Generally, fund balance represents the difference between the assets and liabilities and deferred inflows of resources under the current financial resources measurement focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purpose for which amounts in those funds can be spent.

Fund balances are classified as follows:

Nonspendable – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

Restricted – Fund balances are reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, laws or regulations of other governments.

Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by City Council. Approval of a resolution after a formal vote of the City Council is required to establish a commitment of fund balance. Similarly, the City Council may only modify or rescind the commitment by formal vote and adoption of a subsequent resolution.

Assigned – Fund balances are reported as assigned when amounts are constrained by the City’s intent to be used for specific purposes but are neither restricted nor committed. The City Council has retained the authority to make assignments of fund balance.

Unassigned – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The City reports positive unassigned fund balance only in the General Fund. Negative unassigned fund balances may be reported in all funds.

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the City’s policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the City’s policy to use fund balance in the following order: (1) Committed, (2) Assigned, and (3) Unassigned.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**N. Fund Equity (Continued)**

Net Position – Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources in reporting which utilizes the economic resources measurement focus. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the City has spent) for the acquisition, construction or improvement of those assets. The following calculations provide further detail into the net investment in capital assets reported by the City:

	Governmental Activities	Business-type Activities	Total Primary Government	Gas System
Capital assets, net of depreciation	\$ 367,694,967	\$ 59,671,205	\$ 427,366,172	\$ 36,220,845
Less: financed purchases	(607,110)	-	(607,110)	-
Less: retainage payable	(20,000)	-	(20,000)	-
Less: bonds payable	(40,828,912)	(44,544,370)	(85,373,282)	(44,544,370)
Plus: unspent proceeds	-	-	-	-
Plus: proceeds used for governmental activities assets	-	20,225,493	-	20,225,493
Plus governmental fund restricted unspent proceeds	5,039,379	-	5,039,379	-
Net investment in capital assets	<u>\$ 331,278,324</u>	<u>\$ 35,352,328</u>	<u>\$ 346,405,159</u>	<u>\$ 11,901,968</u>

Net position is reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net position is reported as unrestricted.

The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

O. Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets, deferred outflows and inflows of resources, and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amount of revenues and expenditures/expenses during the period. Actual results could differ from those estimates.

NOTES TO FINANCIAL STATEMENTS

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS
A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.” The details of this \$42,602,655 difference are as follows:

Bonds payable	\$ (40,828,912)
Financed purchase	(607,110)
Accrued interest payable	(213,006)
Compensated absences	<u>(953,627)</u>
Net adjustment to reduce <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	<u><u>\$ (42,602,655)</u></u>

Another element of that reconciliation states that “the total OPEB liability and related deferred outflows and inflows of resources are resources related to the City’s OPEB plan which are not expected to be liquidated with expendable available financial resources and, therefore, are not reported in the funds.” The details of this \$60,634,902 difference are as follows:

Total OPEB liability	\$ (47,301,490)
Deferred outflows	7,033,708
Deferred inflows	<u>(20,367,120)</u>
Net adjustment to reduce <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	<u><u>\$ (60,634,902)</u></u>

NOTES TO FINANCIAL STATEMENTS

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS (CONTINUED)
B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their useful lives and reported as depreciation expense.” The details of this \$30,896,946 difference are as follows:

Capital outlay	\$ 39,424,130
Depreciation expense	<u>(8,527,184)</u>
Net adjustment to increase <i>net change in fund balances - total governmental funds</i> to arrive at <i>change in net position - governmental activities</i>	<u><u>\$ 30,896,946</u></u>

Another element of that reconciliation states “The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) is to decrease net position.” The details of this \$2,089,312 difference are as follows:

Donation of capital assets	\$ 140,000
Net book value of disposals	<u>(2,229,312)</u>
Net adjustment to decrease <i>net change in fund balances - total governmental funds</i> to arrive at <i>change in net position - governmental activities</i>	<u><u>\$ (2,089,312)</u></u>

NOTES TO FINANCIAL STATEMENTS

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS (CONTINUED)
B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities (Continued)

Another element of that reconciliation states that “the issuance of long-term debt provides current financial resources to governmental funds while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.” The details of this \$2,341,552 difference are as follows:

Amortization of premium on bonds	\$ 92,181
Principal payment capital lease and financed purchase	164,371
Principal payment of bonds payable	<u>2,085,000</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ 2,341,552</u>

Another element of that reconciliation states that “some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.” The details of this \$6,023,942 difference are as follows:

Compensated absences (i.e., vacation)	\$ (75,135)
Accrued interest	7,360
Total OPEB liability	<u>(5,956,167)</u>
Net adjustment to decrease <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ (6,023,942)</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 3. LEGAL COMPLIANCE - BUDGETS

The budget is officially adopted by the governing body prior to the beginning of its fiscal year, or a resolution authorizing the continuation of necessary and essential expenditures to operate the City will be adopted. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level within the fund.

Transfers of appropriations within a department budget or within a non-departmental expenditure category require only the approval of the City Manager. Increases in appropriations in a departmental budget or in a non-departmental expenditure category require approval of the governing body in the form of amendments to the budget resolution.

NOTE 4. DEPOSITS AND INVESTMENTS

Total deposits as of June 30, 2022 are summarized as follows:

Statement of Net Position:

Cash and cash equivalents	\$ 37,316,787
Investments	44,765,726
Restricted cash and cash equivalents	39,325
	<u>\$ 82,121,838</u>
Deposits with financial institutions	\$ 37,356,112
Investments in the Municipal Competitive Trust	44,765,726
	<u>\$ 82,121,838</u>

Credit risk. State statutes and the City's policies authorize the City to invest in obligations of the State of Georgia or other states, obligations issued by the U.S. Government, obligations fully insured or guaranteed by the U.S. Government or by a government agency of the United States, obligations of any corporation of the U.S. Government, prime bankers' acceptances, the local government investment pool established by state law, repurchase agreements, and obligations of other political subdivisions of the State of Georgia. The City does not have a credit rating policy which provides restrictions or limitations on credit ratings for the City's investments.

As of June 30, 2022, the City had the following investments:

Investment	Rating	Amount	Weighted Average Maturity
Municipal Competitive Trust	AA+	\$ 44,765,726	3.25 years
Restricted - Certificates of deposit	n/a	39,325	12 months
Total		<u>\$ 44,805,051</u>	

Interest rate risk: The City's investment policy limits investment maturities to a period of no more than five (5) years from the purchase date, as a means of managing its exposure to fair value losses arising from increasing interest rates.

NOTES TO FINANCIAL STATEMENTS

NOTE 4. DEPOSITS AND INVESTMENTS (CONTINUED)

Custodial credit risk – deposits: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. Government, or bonds of public authorities, counties, or municipalities. As of June 30, 2022, the City's deposits are insured or collateralized as required by state law.

Fair value measurements: The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The City has the following recurring fair value measurements as of June 30, 2022:

Investment	Level 1	Level 2	Level 3	Fair Value
Municipal Competitive Trust (Intermediate)	\$ -	\$ 31,675	\$ -	\$ 31,675
Municipal Competitive Trust	-	44,734,051	-	44,734,051
Total investments measured at fair value	<u>\$ -</u>	<u>\$ 44,765,726</u>	<u>\$ -</u>	<u>\$ 44,765,726</u>
Investments recorded at cost:				
Restricted - Certificate of Deposit				39,325
Total investments				<u>\$ 44,805,051</u>

The Municipal Competitive Trust Fund classified in Level 2 of the fair value hierarchy is valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

NOTE 5. RECEIVABLES

Property taxes are levied on property values assessed as of January 1, which is also the lien date. The taxes are levied by August 1 based on the assessed value of property as listed on the previous January 1 and are due on October 1 of each year. Property taxes are recorded as receivables and unearned revenues when assessed. Revenues are recognized in the period for which the tax levy relates for the government-wide statements and in the period for which the tax levy relates and is available for the governmental fund statements.

NOTES TO FINANCIAL STATEMENTS

NOTE 5. RECEIVABLES (CONTINUED)

Receivables at June 30, 2022, for the City's individual major funds and aggregate nonmajor funds, including any applicable allowances for uncollectible accounts, are as follows:

	General Fund	2017 SPLOST Fund	Downtown Development Authority	Nonmajor Governmental Funds
Receivables:				
Taxes	\$ 128,601	\$ -	\$ -	\$ 47,422
Intergovernmental	214,235	1,296,214	-	-
Accounts	1,320,640	-	35,424	-
Notes	-	-	2,393,805	-
Gross receivables	1,663,476	1,296,214	2,429,229	47,422
Less allowance for uncollectibles	(392,605)	-	-	-
Net receivables	<u>\$ 1,270,871</u>	<u>\$ 1,296,214</u>	<u>\$ 2,429,229</u>	<u>\$ 47,422</u>
	Electrical System Fund	Gas System Fund	Nonmajor Enterprise Funds	Governmental Activities Internal Service Funds
Receivables:				
Accounts	\$ 6,010,934	\$ 4,884,707	\$ 394,611	\$ 9,005
Gross receivables	6,010,934	4,884,707	394,611	9,005
Less allowance for uncollectibles	(17,335)	(44,962)	(3,943)	-
Net receivables	<u>\$ 5,993,599</u>	<u>\$ 4,839,745</u>	<u>\$ 390,668</u>	<u>\$ 9,005</u>

NOTE 6. LEASE RECEIVABLE

The City has leased a building to a third party. The City receives monthly payments of \$3,500, which include the principal and interest components of the payments. As the lease does not contain a specific interest rate, the City has used an incremental borrowing rate of 10.00% as the discount rate for the lease. For the current year, the City recognized \$35,486 in lease revenue and \$21,573 in interest revenue related to the lease. Also, the City has a deferred inflow of resources associated with this lease that will be recognized over the lease term that ends on January 1, 2026. This deferred inflow of resources has a balance of \$127,159 as of June 30, 2022. As of June 30, 2022, the City's receivable for lease payments was \$134,212.

	Restated Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Building Lease	<u>\$ 162,645</u>	<u>\$ -</u>	<u>\$ (28,433)</u>	<u>\$ 134,212</u>	<u>\$ 30,345</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. CAPITAL ASSETS

Primary Government

Capital asset activity for the fiscal year ended June 30, 2022, is as follows:

	Beginning Balance	Increases	Transfers	Decreases	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 116,338,100	\$ 24,971,345	\$ -	\$ (1,522,216)	\$ 139,787,229
Construction in progress	34,977,092	9,295,176	(36,564,500)	(543,729)	7,164,069
Total	151,315,192	34,266,521	(36,564,500)	(2,065,945)	146,951,278
Capital assets, being depreciated:					
Buildings	56,604,805	146,587	33,599,496	-	90,350,888
Improvements	19,053,397	453,635	2,965,004	(71,495)	22,400,541
Vehicles	8,754,717	578,862	-	(434,461)	8,899,118
Equipment	8,142,698	1,167,831	-	(604,197)	8,706,332
Infrastructure	247,805,007	2,950,694	-	(49,994)	250,705,707
Total	340,360,624	5,297,609	36,564,500	(1,160,147)	381,062,586
Less accumulated depreciation for:					
Buildings	(8,060,505)	(1,228,367)	-	-	(9,288,872)
Improvements	(2,661,188)	(477,381)	-	71,495	(3,067,074)
Vehicles	(5,990,992)	(886,229)	-	360,386	(6,516,835)
Equipment	(4,759,260)	(907,784)	-	564,630	(5,102,414)
Infrastructure	(131,316,538)	(5,027,423)	-	269	(136,343,722)
Total	(152,788,483)	(8,527,184)	-	996,780	(160,318,887)
Total capital assets, being depreciated, net	187,572,141	(3,229,575)	36,564,500	(163,367)	220,743,902
Governmental activities capital assets, net	\$ 338,887,333	\$ 31,036,946	\$ -	\$ (2,229,312)	\$ 367,694,967

NOTES TO FINANCIAL STATEMENTS

NOTE 7. CAPITAL ASSETS (CONTINUED)**Primary Government (Continued)**

	Beginning Balance	Increases	Transfers	Decreases	Ending Balance
Business-type activities:					
Capital assets, not being depreciated:					
Land	\$ 489,501	\$ -	\$ -	\$ -	\$ 489,5
Construction in Progress	1,642,139	942,275	(449,026)	-	2,135,3
Total	2,131,640	942,275	(449,026)	-	2,624,8
Capital assets, being depreciated:					
Plants and Buildings	8,148,648	601,780	-	-	8,750,4
Utility Systems	81,878,183	3,026,050	449,026	-	85,353,2
Vehicles	4,707,398	382,001	-	(47,756)	5,041,6
Machinery and equipment	5,607,324	25,402	-	(9,849)	5,622,8
Total	100,341,553	4,035,233	449,026	(57,605)	104,768,2
Less accumulated depreciation for:					
Plants and Buildings	(831,835)	(206,322)	-	-	(1,038,1
Utility Systems	(35,529,351)	(2,031,500)	-	-	(37,560,8
Vehicles	(3,668,122)	(383,849)	-	25,973	(4,025,9
Machinery and equipment	(4,850,260)	(256,475)	-	9,850	(5,096,8
Total	(44,879,568)	(2,878,146)	-	35,823	(47,721,8
Total capital assets, being depreciated, net	55,461,985	1,157,087	449,026	(21,782)	57,046,3
Business-type activities capital assets, net	<u>\$ 57,593,625</u>	<u>\$ 2,099,362</u>	<u>\$ -</u>	<u>\$ (21,782)</u>	<u>\$ 59,671,2</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 1,426,108
Judicial	2,414
Public safety	1,159,176
Public works	5,732,272
Housing and development	207,214
Total depreciation expense - governmental activities	<u>\$ 8,527,184</u>
Business-type activities:	
Electrical System Fund	\$ 990,103
Gas System Fund	1,530,781
Solid Waste Fund	150,940
Stormwater Fund	206,322
Total depreciation expense - business-type activities	<u>\$ 2,878,146</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 8. LONG-TERM DEBT

Long-term liability activity for the year ended June 30, 2022, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Revenue bonds	\$ 41,965,000	\$ -	\$ (2,085,000)	\$ 39,880,000	\$ 2,120,000
Original issue premium	1,041,093	-	(92,181)	948,912	-
Net revenue bonds	43,006,093	-	(2,177,181)	40,828,912	2,120,000
Financed purchase - direct borrowing	771,481	-	(164,371)	607,110	188,633
Compensated absences	878,492	462,160	(387,024)	953,628	476,814
Claims and judgments	508,617	4,641,602	(4,498,847)	651,372	651,372
Total OPEB liability	62,840,203	8,331,287	(23,870,000)	47,301,490	-
Governmental activities Long-term liabilities	<u>\$ 108,004,886</u>	<u>\$ 13,435,049</u>	<u>\$ (31,097,423)</u>	<u>\$ 90,342,512</u>	<u>\$ 3,436,819</u>
	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Business-type activities:					
Revenue bonds	\$ 43,685,000	\$ -	\$ (2,300,000)	\$ 41,385,000	\$ 2,415,000
Original issue premium	3,592,250	-	(432,880)	3,159,370	-
Net revenue bonds	47,277,250	-	(2,732,880)	44,544,370	2,415,000
Compensated absences	200,282	147,926	(138,316)	209,892	104,946
Business-type activities Long-term liabilities	<u>\$ 47,477,532</u>	<u>\$ 147,926</u>	<u>\$ (2,871,196)</u>	<u>\$ 44,754,262</u>	<u>\$ 2,519,946</u>

For governmental activities, compensated absences, claims and judgments, and OPEB liabilities are liquidated by the General Fund.

Governmental Activities

Revenue Bonds. On July 10, 2019, the LBA issued \$15,105,000 in Series 2019A Revenue Bonds and \$10,715,000 in Series 2019B Revenue Bonds. The Series 2019A and 2019B bonds bear interest at a rate of 3% and 2% per annum, respectively, and are payable each April 1 and October 1 with principal payable annually on October 1. The bonds were issued for the purpose of financing the costs of acquiring, constructing, and installing a new performing arts complex. The bonds had an outstanding balance of \$23,820,000 as of June 30, 2022.

NOTES TO FINANCIAL STATEMENTS

NOTE 8. LONG-TERM DEBT (CONTINUED)***Governmental Activities (Continued)***

On June 12, 2020, the DDA issued \$2,985,000 in Series 2020A Refunding Revenue Bonds and \$15,225,000 of Series 2020B Revenue Bonds. The bonds bear interest at a rate of 1.28% and 2.18% per annum, respectively, and are payable each June 1 and December 1 with principal payable annually on June 1. The Series 2020A bonds were issued for the purpose of refunding the DDA's Series 2012 bonds, and the Series 2020B bonds were issued for the purpose of financing the costs of acquiring, rehabilitating, and improving parcels of land in order to preserve that land for future development. The bonds had an outstanding balance of \$16,060,000 as of June 30, 2022. The refunding transaction undertaken by the City resulted in aggregate debt service savings of \$43,367 and an economic gain (net present value of the aggregate debt service savings) of \$66,409.

The revenue bond debt service requirements are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year Ending June 30,			
2023	\$ 2,120,000	\$ 1,057,473	\$ 3,177,473
2024	2,155,000	1,021,476	3,176,476
2025	2,200,000	974,592	3,174,592
2026	2,250,000	925,596	3,175,596
2027	2,305,000	874,324	3,179,324
2028-2032	12,390,000	3,485,686	15,875,686
2033-2037	11,450,000	1,563,179	13,013,179
2038-2040	5,010,000	228,450	5,238,450
Total	<u>\$ 39,880,000</u>	<u>\$ 10,130,776</u>	<u>\$ 50,010,776</u>

Financed Purchases. In March 2020, the City entered into a direct borrowing financed purchase agreement with Dell for the purchase of \$153,258 of new equipment. The lease term is forty-eight months ending March of 2024. The lease requires the City to make annual payments of \$33,401.

In July 2020, the City entered into a direct borrowing financed purchase agreement with Dell for the purchase of \$73,627 of new equipment. The lease term is thirty-six months ending December 2023. The lease requires the City to make annual payments of \$20,946.

In December 2020, the City entered into a direct borrowing financed purchase agreement with Motorola Solutions for the purchase of \$706,956 of new equipment. The lease term is sixty months ending December of 2025 at 2.99%. The lease requires the City to make quarterly payments of \$38,188.

As of June 30, 2022, the City has \$933,841 of assets held under lease, with associated accumulated depreciation of \$246,995. The annual amortization of the leased assets is included as a component of depreciation expense. The equipment serves as collateral on the capital lease.

NOTES TO FINANCIAL STATEMENTS

NOTE 8. LONG-TERM DEBT (CONTINUED)***Governmental Activities (Continued)***

Financed purchases debt service requirements are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year Ending June 30,			
2023	\$ 188,633	\$ 18,465	\$ 207,098
2024	195,229	11,869	207,098
2025	147,721	5,029	152,750
2026	75,527	848	76,375
Total	<u>\$ 607,110</u>	<u>\$ 36,211</u>	<u>\$ 643,321</u>

Business-type Activities

Revenue Bonds. On September 1, 2015, the LBA issued Revenue Bonds, Series 2015 for \$56,740,000 to fund the costs of acquiring, constructing, and equipping gas system improvements and acquisition, construction and installation of (1) a new public works facility and (2) a new parkway to be known as the "College Corridor." The bonds require semiannual interest payments due on April 1 and October 1, with principal payments due annually on April 1, commencing on April 1, 2016, with interest rates ranging from 2.00% to 5.00%. The bonds mature in 2035.

The Series 2015 Bonds are special limited obligations of the LBA payable solely from installment payments of purchase price to be made by the City to the LBA pursuant to an agreement. The City's obligation to make installment payments of purchase price to the LBA sufficient in time and amount to enable the Issuer to pay the principal of, premium, if any, and interest on the Series 2015 Bonds is absolute and unconditional and will not expire so long as any of the Series 2015 Bonds remain outstanding and unpaid. Under the agreement, the City has agreed to levy an annual ad valorem tax on all taxable property located within the corporate limits of the City, at such rates, without limitation, as may be necessary to make the installment payments of purchase price required by the agreement.

The debt service requirements to maturity on the bonds payable are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year Ending June 30,			
2023	\$ 2,415,000	\$ 1,895,437	\$ 4,310,437
2024	2,540,000	1,774,688	4,314,688
2025	2,665,000	1,647,688	4,312,688
2026	2,800,000	1,514,438	4,314,438
2027	2,940,000	1,374,438	4,314,438
2028-2032	16,285,000	5,273,475	21,558,475
2033-2035	11,740,000	1,193,000	12,933,000
Total	<u>\$ 41,385,000</u>	<u>\$ 14,673,164</u>	<u>\$ 56,058,164</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 9. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of June 30, 2022, is as follows:

Due to/from other funds are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Electrical System Fund	\$ 6,063,686
General Fund	Nonmajor governmental funds	47,318
Capital Projects Fund	Downtown Development Authority	2,393,806
		<u>\$ 8,504,810</u>

Advances to/from other funds are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Downtown Development Authority	\$ 1,000,000

The amount payable from the DDA to the General Fund relates to the General Fund loaning the DDA funds for the purpose of purchasing, renovating and redeveloping properties located in the downtown district. The loan will be repaid over a period of more than one year using proceeds from the sale and leasing of the purchased properties.

Interfund transfers:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
General Fund	Nonmajor governmental funds	\$ 341,846
General Fund	ARPA Fund	3,526,491
General Fund	Capital Projects Fund	5,010,972
General Fund	Gas System Fund	7,850,460
General Fund	Electrical System Fund	7,235,580
General Fund	Downtown Development Authority	494,756
Capital Projects Fund	Electrical System Fund	36,573
Capital Projects Fund	Gas System Fund	7,943,645
Capital Projects Fund	General Fund	22,850,159
Capital Projects Fund	2017 SPLOST Fund	36,653
Capital Projects Fund	Internal Service Fund	338,932
Downtown Development Authority	General Fund	1,574,880
Downtown Development Authority	2017 SPLOST Fund	1,135
Downtown Development Authority	Nonmajor governmental funds	7,131,288
Electrical System Fund	General Fund	2,875,789
Gas System Fund	Capital Projects Fund	58,114
Internal Service Fund	General Fund	352,174
Nonmajor governmental funds	General Fund	923,457
Nonmajor enterprise funds	Capital Projects Fund	323,887
Nonmajor enterprise funds	Gas System Fund	1,110,569
		<u>\$ 70,017,360</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 9. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (CONTINUED)

Transfers are used to (1) use unrestricted General Fund revenue to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, (2) move revenues from the fund that statutes require to collect them to the fund that statute or budget requires to expend them, and (3) move unrestricted gas and electric service revenues to the General Fund to supplant General Fund property tax revenues, and (4) move unrestricted gas service revenues to support capital projects of governmental activities.

NOTE 10. PENSION PLAN

The City of Lawrenceville's Internal Revenue Code Section 401(a) and 457(b) Plans are deferred compensation plans and qualify as a defined contribution pension plan. The Plans are administered by the Government Employees Benefit Corporation (GEBCorp) for all full time employees, excluding elected officials. Monthly contributions to the 401(a) plan are equivalent to 4.00% of regular full-time employees' pay and are 100% contributed by the City. The City's 457(b) plan is voluntary and for participants who elect to contribute a minimum of 4% of their annual compensation, the City will contribute an additional 10% of employee earnings into the 401(a) plan, for a total City contribution of 14%. For those employees who have reached the age of 45 with 10 years of consecutive service, the City will contribute an additional 4.00% of their base salary in the City's 401(a) plan for a total City contribution of 18% of employee earnings. Employees are fully vested at the age of 65. Employees less than 65 years of age vest at the following scale: employees with less than three years of service are not vested; employees with three to four years of service are 20% vested; employees with four to five years of service are 40% vested; employees with five to six years of service are 60% vested; employees with six to seven years of service are 80% vested; and employees with over seven years of service are 100% vested. Plan provisions and contribution requirements are established and may be amended by the City's Council. At June 30, 2022, there were 306 plan members. During the year ending June 30, 2022, employee contributions were \$1,181,908 and employer contributions were \$1,605,312.

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NOTES TO FINANCIAL STATEMENTS

NOTE 11. OTHER POSTEMPLOYMENT BENEFITS

Plan Administration and Benefits. The City, as authorized by the City Council, administers a single-employer defined benefit Postemployment Healthcare Benefits Plan (the “PHCB Plan”). The PHCB Plan is administered by the City management, under the direction of the City’s Board of Commissioners. The City pays 100 percent of the cost for eligible retirees. Eligible Retirees are defined as meeting one of the following criteria: (1) employee with thirty (30) or more years of service with the City aged at least 55 years. Coverage for all retirees who are eligible for Medicare will be transferred to a Medicare Supplemental plan after qualifying for Medicare. The City’s Council established and may amend the benefit provisions. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 and a separate report was not issued for the PHCB Plan.

Plan Membership. Membership of the PHCB Plan consisted of the following at June 30, 2022, the date of the latest actuarial valuation:

Active employees	270
Retirees and beneficiaries currently receiving benefits	58
Total	<u>328</u>

Contributions. The City Council has elected to fund the PHCB plan on a “pay as you go” basis. Plan members do not contribute to the cost of the Plan. Per a City resolution, the City is required to contribute the current year benefit costs of the Plan. For the year ended June 30, 2022, the City contributed \$826,129 for the pay as you go benefits for the PHCB Plan.

Total OPEB Liability of the City

The City’s total OPEB liability was measured as of June 30, 2022 and was determined by an actuarial valuation as of that date.

Actuarial assumptions. The total OPEB liability in the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Discount Rate:	3.69%
Healthcare Cost Trend Rate:	6.00% - 4.00%, Ultimate Trend in 2076
Inflation Rate:	2.50%
Salary increase:	3.00% including inflation
Participation rate:	100%

NOTES TO FINANCIAL STATEMENTS

NOTE 11. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Mortality rates for active employees were based on the PubG.H-2010 Employee Mortality Table, Generational with Projection Scale MP-2021 for males or females, as appropriate. Mortality rates for retirees/disabled employees were based on the PubG.H-2010 Healthy Retiree Mortality Table, Generational with Projection Scale MP-2021 for males or females, as appropriate.

Discount Rate. The discount rate used to measure the total OPEB liability was 3.69%. This is a change from the prior year's discount rate, which was 1.92%. This rate was determined using the June 30, 2021 Fidelity General Obligation AA 20-Year Yield.

Changes in the Total OPEB Liability of the City. The changes in the total OPEB liability of the City for the year ended June 30, 2022, were as follows:

	Total OPEB Liability
Balances at 6/30/21	<u>\$ 62,840,203</u>
Changes for the year:	
Service cost	2,948,787
Interest	1,255,218
Differences between expected and actual experience	(752,598)
Changes in assumptions	(22,291,273)
Change in Benefit Terms	4,127,282
Benefit payments	<u>(826,129)</u>
Net changes	<u>(15,538,713)</u>
Balances at 6/30/22	<u><u>\$ 47,301,490</u></u>

The required schedule of changes in the City's total OPEB liability and related ratios immediately following the notes to the financial statements presents multiyear trend information about the total OPEB liability.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.69%) or 1-percentage-point higher (4.69%) than the current discount rate:

	1% Decrease (2.69%)	Discount Rate (3.69%)	1% Increase (4.69%)
Total OPEB liability	\$ 56,944,876	\$ 47,301,490	\$ 39,775,192

NOTES TO FINANCIAL STATEMENTS

NOTE 11. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5% decreasing to 3%) or 1-percentage-point higher (7% decreasing to 5%) than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
Total OPEB liability	\$ 39,151,182	\$ 47,301,490	\$ 57,922,311

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revisions as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of June 30, 2022, and the current sharing pattern of costs between employer and inactive employees.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the City recognized OPEB expense of \$6,782,296. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 99,264	\$ 1,128,133
Changes in assumptions	6,934,444	19,238,987
Total	<u>\$ 7,033,708</u>	<u>\$ 20,367,120</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending June 30:	
2023	\$ (1,548,991)
2024	(1,548,991)
2025	(1,548,991)
2026	(2,270,694)
2027	(2,347,314)
Thereafter	<u>(4,068,431)</u>
Total	<u>\$ (13,333,412)</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 12. JOINT VENTURE

Under Georgia law, the City, in conjunction with other cities and counties in the Atlanta, Georgia area, is a member of the Atlanta Regional Commission (ARC). Dues to the ARC are assessed at the County level and are, accordingly, paid by Gwinnett County. Membership in the ARC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the ARC in Georgia. The ARC Board membership includes the chief elected official of each county and various municipalities of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of the ARC. Separate financial statements may be obtained from ARC, 229 Peachtree Street NE, STE 100, Atlanta, Georgia 30303.

NOTE 13. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts, thefts of, damage to, and destruction of assets, errors and omissions, natural disasters, injuries to employees, and losses resulting from providing accident and health benefits to employees and their dependents.

The City provides health coverage for its employees under a plan of partial self-insurance. Under this plan, the City covers claim settlements and judgments out of its Health Insurance, Internal Service Fund's resources. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated.

The City has purchased commercial insurance for claims in excess of coverage provided by the City. During the year ended August 31, 2016, excess coverage was obtained for any individual claims in excess of \$75,000. The City pays most of the coverage for eligible employees and their dependents. Employee contributions are used to pay claims and expenses of the plan incurred during the year. Liabilities include an amount for claims that have been incurred but not reported (IBNRs).

The following describes the activity for the past two fiscal periods.

<u>Fiscal Year</u>	<u>Beginning of Year Claims Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Paid</u>	<u>End of Year Claims Liability</u>
2022	\$ 508,617	\$ 4,641,602	\$ 4,498,847	\$ 651,372
2021	817,885	5,544,064	5,853,332	508,617

The City carries commercial insurance policies covering all other risks of loss. For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded coverage in the past three years.

NOTES TO FINANCIAL STATEMENTS

NOTE 14. COMMITMENTS AND CONTINGENCIES

Contractual Commitments:

In addition to the liabilities enumerated in the balance sheet at June 30, 2022, the City has contractual commitments on uncompleted contracts of approximately \$3,169,091.

Grant Contingencies:

The City has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to the disallowance of certain expenditures previously reimbursed by those agencies. Based upon prior experience, management of the City believes such disallowances, if any, will not be significant.

Agreements with the Municipal Gas Authority of Georgia:

The City has entered into a contract for the purchase of wholesale natural gas supplies and related services with the Municipal Gas Authority of Georgia (MGAG) that requires the City to purchase all of its natural gas from MGAG. The gas supply contract with MGAG authorizes MGAG to establish rates and charges to produce revenues sufficient to cover its operating costs and retire its bonds issued to acquire long-term gas supplies for sale to its members, including the City. In the event that revenues are insufficient to cover all costs and retire bonds issued by MGAG, the City is obligated to pay its obligation share of the costs of the gas supply and related services MGAG provides to the City, which costs include amounts equal to principal and interest on MGAG's bonds. These obligations, which extend through the year 2022, are general obligations of the City to which the City's full faith, credit and taxing powers are pledged.

The City's obligation to MGAG for gas supply costs is based on MGAG's costs to provide such supply, including bonds issued to purchase long-term rights to bulk supply. Payments to MGAG are made monthly based on actual usage. The total payments under these contracts amounted to \$24,726,414 in the fiscal year ended June 30, 2022. At June 30, 2022, the outstanding debt of MGAG was approximately \$115.4 million. The City's guarantee varies by individual projects undertaken by MGAG and totals approximately \$11.3 million at June 30, 2022.

Agreements with the Municipal Electric Authority of Georgia:

The Municipal Electric Authority of Georgia (MEAG) is a public corporation and an instrumentality of the State of Georgia created to supply electricity to local government electric distribution systems. As provided by state law, MEAG establishes rates and charges to produce revenues sufficient to cover its costs, including debt service, but it may not operate any of its projects for profit unless any such profits inure to the benefit of the public.

NOTES TO FINANCIAL STATEMENTS

NOTE 14. COMMITMENTS AND CONTINGENCIES (CONTINUED)**Agreements with the Municipal Electric Authority of Georgia (Continued):**

As of June 30, 2022, the City is an electric utility participant in MEAG and obligated to purchase all of its bulk power supply requirements from MEAG for a period not to exceed 50 years. The City has agreed to purchase all of its future power and energy requirements in excess of that received by the City through the Southeastern Power Administration at prices intended to cover the operating costs of the systems and to retire any debt incurred by MEAG. In the event that revenues are insufficient to cover all costs and retire the outstanding debt, each participating City has guaranteed a portion of the unpaid debt based on its individual entitlement shares of the output and services of generating units acquired or constructed by MEAG. In addition, in the event of discontinued service to a participant in default, the City would be obligated to purchase additional power subject to contractual limitations. Payments to MEAG are made monthly based on KWH usage. The total payments under these contracts amounted to \$23,635,797 in the fiscal year ended June 30, 2022.

At June 30, 2022, the outstanding debt of MEAG was approximately \$8.43 billion. The City's guarantee varies by individual projects undertaken by MEAG and totals approximately \$217 million at June 30, 2022.

NOTE 15. HOTEL/MOTEL LODGING TAX

The City imposes a hotel/motel tax on lodging facilities within the City. The tax was assessed at 8%. Revenues were \$355,781 for the year ended June 30, 2022. Of this amount, 100% was used on the promotion of tourism, which is more than the 62.5% that was required by O.C.G.A. 48-13-51.

NOTE 16. MOTOR VEHICLE EXCISE TAX

The City has levied an excise tax on the rental of motor vehicles. The Official Code of Georgia Annotated 48-13-93 requires that all motor vehicle excise taxes be expended or obligated contractually, in accordance with the City's ordinance, for the acquisition, construction, renovating, improving, maintenance and equipping of pedestrian walkways, installation of traffic lights, and street lights associated with public safety facilities or public improvements for sports and recreational facilities. During the year ended June 30, 2022, the City received \$133,798 in motor vehicle excise taxes. Of this amount, 100% was used for these purposes.

NOTE 17. FUND DEFICITS

For the year ended June 30, 2022, the E911 Fund and Hotel/Motel Fund had deficit fund balance of \$29,380 and \$14,084, respectively. These deficits will be reduced by future collections and transfers from the General Fund.

NOTES TO FINANCIAL STATEMENTS

NOTE 18. RELATED ORGANIZATION

The Lawrenceville Housing Authority (the “Authority”) is a related organization of the City of Lawrenceville. The City Council appoints a voting majority of the Board for the Authority; however, City Council is not able to impose its will on the Authority. The City is not financially liable for the operating deficits or the debt of the Authority. There were no payments to the Housing Authority for the fiscal year ended June 30, 2022.

NOTE 19. CONDUIT DEBT

On June 1, 2018, the DDA issued Taxable Economic Development Revenue Bonds, Series 2018 in the amount of \$74 million for financial assistance in the construction of the Lawrenceville Southlawn Multifamily Project. Neither the DDA, the City, State, nor any political subdivision thereof is obligated in any manner for the repayment of the bonds that are considered conduit debt. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2022, management is not able to determine the amount outstanding.

REQUIRED SUPPLEMENTARY INFORMATION



**CITY OF LAWRENCEVILLE, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
OPEB RETIREMENT PLAN
SCHEDULE OF CHANGES IN THE CITY'S TOTAL OPEB LIABILITY
AND RELATED RATIOS**

	2022	2021	2020	2019	2018
Total OPEB liability					
Service cost	\$ 2,948,787	\$ 2,509,594	\$ 2,345,974	\$ 1,613,483	\$ 1,887,791
Interest on total OPEB liability	1,255,218	1,393,324	1,649,790	1,150,654	1,541,949
Change in benefit terms	4,127,282	-	-	-	-
Differences between expected and actual experience	(752,598)	(226,956)	(386,116)	227,513	(192,706)
Changes in assumptions or other inputs	(22,291,273)	5,176,262	1,242,753	5,606,274	-
Benefit payments	(826,129)	(745,617)	(963,544)	(736,434)	(657,450)
Other changes	-	-	-	194,357	-
Net change in total OPEB liability	(15,538,713)	8,106,607	3,888,857	8,055,847	2,579,584
Total OPEB liability - beginning	62,840,203	54,733,596	50,844,739	42,788,892	40,209,308
Total OPEB liability - ending	\$ 47,301,490	\$ 62,840,203	\$ 54,733,596	\$ 50,844,739	\$ 42,788,892
 Covered-employee payroll	 \$ 17,872,058	 \$ 16,069,083	 \$ 15,601,051	 \$ 14,714,249	 \$ 14,356,230
 Total OPEB liability as a percentage of covered-employee payroll	 264.7%	 391.1%	 350.8%	 345.5%	 298.1%

Notes to the Schedule:

The schedule will present 10 years of information once it is accumulated.

The City is not accumulating assets in a trust fund that meets the criteria in paragraph 4 of GASB Statement No. 75 for payment of future OPEB benefits.

**CITY OF LAWRENCEVILLE, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS**

Special Revenue Funds

Confiscated Assets Fund – To account for the City’s share of monies that has been forfeited through the court system that is restricted for law enforcement purposes.

E911 Fund – To account for the collection and expenditure of E911 fees which are restricted by state law.

Hotel/Motel Fund – To account for the 8% lodging tax levied in the City which is restricted by state law.

Auto Excise Tax Fund – To account for auto excise tax collections which are restricted by state law.

Capital Projects Funds

SPLOST 2014 Fund – The **Special Purpose Local Option Sales Tax Fund (SPLOST)** accounts for the revenues from the 2014 special purpose local option sales tax and the related expenditures of the taxes.

Series 2015 Project Fund - The **Series 2015 Project Fund** accounts for the construction and improvements to the City’s governmental activities using proceeds from the City’s 2015 Series Revenue Bonds.

Series 2019 Project Fund - The **Series 2019 Project Fund** accounts for the construction and improvements to the City’s governmental activities using proceeds from the City’s 2019 Series Revenue Bonds.

Series 2020 Project Fund - The **Series 2020 Project Fund** accounts for the construction and improvements to the City’s governmental activities using proceeds from the City’s 2020 Series Revenue Bonds.

**CITY OF LAWRENCEVILLE, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022**

ASSETS	Special Revenue Funds			
	Confiscated	E911	Hotel/Motel	Auto
	Assets Fund	Fund	Fund	Excise Tax Fund
Cash and cash equivalents	\$ 443,440	\$ -	\$ -	\$ -
Taxes receivable	-	-	32,430	14,992
Total assets	<u>\$ 443,440</u>	<u>\$ -</u>	<u>\$ 32,430</u>	<u>\$ 14,992</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 100,112	\$ 658	\$ 14,188	\$ -
Accrued liabilities	-	28,722	-	-
Retainage payable	-	-	-	-
Due to other funds	-	-	32,326	14,992
Total liabilities	<u>100,112</u>	<u>29,380</u>	<u>46,514</u>	<u>14,992</u>
FUND BALANCES				
Fund Balances:				
Restricted:				
Public safety	343,328	-	-	-
Capital projects	-	-	-	-
Unassigned (deficit)	-	(29,380)	(14,084)	-
Total fund balances (deficit)	<u>343,328</u>	<u>(29,380)</u>	<u>(14,084)</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 443,440</u>	<u>\$ -</u>	<u>\$ 32,430</u>	<u>\$ 14,992</u>

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

Capital Project Funds				
SPLOST 2014 Fund	Series 2015 Project Fund	Series 2019 Bonds Fund	Series 2020 Bonds Fund	Total Nonmajor Governmental Funds
\$ 965,695	\$ 344,960	\$ 25,478	\$ 5,013,901	\$ 6,793,474
-	-	-	-	47,422
<u>\$ 965,695</u>	<u>\$ 344,960</u>	<u>\$ 25,478</u>	<u>\$ 5,013,901</u>	<u>\$ 6,840,896</u>
\$ -	\$ -	\$ -	\$ -	\$ 114,958
-	-	-	-	28,722
-	-	20,000	-	20,000
-	-	-	-	47,318
<u>-</u>	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>210,998</u>
-	-	-	-	343,328
965,695	344,960	5,478	5,013,901	6,330,034
-	-	-	-	(43,464)
<u>965,695</u>	<u>344,960</u>	<u>5,478</u>	<u>5,013,901</u>	<u>6,629,898</u>
<u>\$ 965,695</u>	<u>\$ 344,960</u>	<u>\$ 25,478</u>	<u>\$ 5,013,901</u>	<u>\$ 6,840,896</u>

CITY OF LAWRENCEVILLE, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Special Revenue Funds			
	Confiscated	E911	Hotel/Motel	Auto
	Assets Fund	Fund	Fund	Excise Tax Fund
REVENUES				
Taxes	\$ -	\$ -	\$ 355,781	\$ 133,798
Fines and forfeitures	12,698	-	-	-
Intergovernmental	-	550,390	-	-
Investment income	527	6	-	-
Miscellaneous	84,206	-	-	-
Total revenues	97,431	550,396	355,781	133,798
EXPENDITURES				
Current:				
Public safety	58,716	1,083,919	-	-
Culture and recreation	-	-	161,816	-
Capital outlay	120,779	28,159	-	-
Debt service:				
Principal retirement	100,941	-	-	-
Interest	13,621	-	-	-
Total expenditures	294,057	1,112,078	161,816	-
Excess (deficiency) of revenues over (under) expenditures	(196,626)	(561,682)	193,965	133,798
OTHER FINANCING SOURCES (USES)				
Transfers in	-	434,071	-	-
Transfers out	-	-	(208,049)	(133,798)
Total other financing sources (uses)	-	434,071	(208,049)	(133,798)
Net change in fund balances	(196,626)	(127,611)	(14,084)	-
FUND BALANCES, beginning of period	539,954	98,231	-	-
FUND BALANCES (Deficit), end of period	\$ 343,328	\$ (29,380)	\$ (14,084)	\$ -

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

Capital Project Funds				
SPLOST 2014 Fund	Series 2015 Project Fund	Series 2019 Bonds Fund	Series 2020 Bonds Fund	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 489,579
-	-	-	-	12,698
1,030,219	-	-	-	1,580,609
-	205	21,916	-	22,654
-	-	-	-	84,206
1,030,219	205	21,916	-	2,189,746
-	-	-	-	1,142,635
-	-	-	-	161,816
1,030,219	1,099,771	1,727,698	871,000	4,877,626
-	-	-	-	100,941
-	-	-	-	13,621
1,030,219	1,099,771	1,727,698	871,000	6,296,639
-	(1,099,566)	(1,705,782)	(871,000)	(4,106,893)
-	489,386	-	-	923,457
-	-	-	(7,131,287)	(7,473,134)
-	489,386	-	(7,131,287)	(6,549,677)
-	(610,180)	(1,705,782)	(8,002,287)	(10,656,570)
965,695	955,140	1,711,260	13,016,188	17,286,468
\$ 965,695	\$ 344,960	\$ 5,478	\$ 5,013,901	\$ 6,629,898

**CITY OF LAWRENCEVILLE, GEORGIA
CONFISCATED ASSETS FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 80,000	\$ 80,000	\$ 12,698	\$ (67,302)
Investment income	2,000	2,000	527	(1,473)
Miscellaneous	100	100	84,206	84,106
Total revenues	82,100	82,100	97,431	15,331
EXPENDITURES				
Public safety	337,821	211,525	58,716	152,809
Capital outlay	-	246,021	120,779	125,242
Debt service:				
Principal	-	-	100,941	(100,941)
Interest	-	-	13,621	(13,621)
Total expenditures	337,821	457,546	294,057	163,489
Net change in fund balance	(255,721)	(375,446)	(196,626)	178,820
FUND BALANCES, beginning of year	539,954	539,954	539,954	-
FUND BALANCES, end of year	\$ 284,233	\$ 164,508	\$ 343,328	\$ 178,820

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

**CITY OF LAWRENCEVILLE, GEORGIA
E911 FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 850,000	\$ 850,000	\$ 550,390	\$ (299,610)
Investment income	250	250	6	(244)
Total revenues	850,250	850,250	550,396	(299,854)
EXPENDITURES				
Public safety	1,159,757	1,225,710	1,083,919	141,791
Capital outlay	-	28,159	28,159	-
Total expenditures	1,159,757	1,253,869	1,112,078	141,791
Deficiency of revenues over expenditures	(309,507)	(403,619)	(561,682)	(158,063)
OTHER FINANCING SOURCES				
Transfer in	309,507	309,507	434,071	124,564
Net change in fund balance	-	(94,112)	(127,611)	(33,499)
FUND BALANCES, beginning of year	98,231	98,231	98,231	-
FUND BALANCES (DEFICIT), end of year	\$ 98,231	\$ 4,119	\$ (29,380)	\$ (33,499)

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

CITY OF LAWRENCEVILLE, GEORGIA
HOTEL/MOTEL FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 275,000	\$ 275,000	\$ 355,781	\$ 80,781
Total revenues	275,000	275,000	355,781	80,781
EXPENDITURES				
Culture and recreation	120,312	163,313	161,816	1,497
Total expenditures	120,312	163,313	161,816	1,497
Excess of revenues over expenditures	154,688	111,687	193,965	82,278
OTHER FINANCING USES				
Transfer out	(154,688)	(208,688)	(208,049)	639
Net change in fund balance	-	(97,001)	(14,084)	82,917
FUND BALANCES, beginning of year	-	-	-	-
FUND BALANCES, end of year	\$ -	\$ (97,001)	\$ (14,084)	\$ 82,917

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

CITY OF LAWRENCEVILLE, GEORGIA
AUTO EXCISE TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 90,000	\$ 90,000	\$ 133,798	\$ 43,798
Total revenues	90,000	90,000	133,798	43,798
OTHER FINANCING USES				
Transfer out	(90,000)	(134,000)	(133,798)	202
Net change in fund balances	-	(44,000)	-	44,000
FUND BALANCES, beginning of year	-	-	-	-
FUND BALANCES (DEFICITS), end of year	\$ -	\$ (44,000)	\$ -	\$ 44,000

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

**CITY OF LAWRENCEVILLE, GEORGIA
SCHEDULE OF EXPENDITURES OF SPECIAL
PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2022**

PROJECT	ESTIMATED COST		EXPENDITURES			PERCENTAGE OF COMPLETION
	ORIGINAL	CURRENT	PRIOR	CURRENT	TOTAL	
2014 SPLOST						
Roads, Streets, and Bridges	\$ 13,458,662	\$ 12,006,480	\$ 12,006,480	\$ -	\$ 12,006,480	100.00 %
Recreational Facilities	1,495,407	1,350,158	1,350,158	-	1,350,158	100.00 %
TOTAL 2014 SPLOST	<u>\$ 14,954,069</u>	<u>\$ 13,356,638</u>	<u>\$ 13,356,638</u>	<u>\$ -</u>	<u>\$ 13,356,638</u>	
2017 SPLOST						
Administrative Facilities	\$ 126,744	\$ 124,950	\$ -	\$ 16,891	\$ 16,891	13.52 %
Cultural Facilities	15,840,889	17,475,500	6,996,776	2,814,483	9,811,259	56.14 %
Parking Facilities	3,907,402	5,869,077	5,701,264	167,743	5,869,007	100.00 %
Recreational Facilities	1,056,152	1,056,152	1,000,114	-	1,000,114	94.69 %
Roads, Streets & Bridges	<u>7,016,748</u>	<u>8,184,491</u>	<u>1,180,213</u>	<u>1,360,710</u>	<u>2,540,923</u>	31.05 %
TOTAL 2017 SPLOST	<u>\$ 27,947,935</u>	<u>\$ 32,710,170</u>	<u>\$ 14,878,367</u>	<u>\$ 4,359,827</u>	<u>\$ 19,238,194</u>	
Total 2014 SPLOST expenditures per above				\$ -		
Non-SPLOST expenditures funded with intergovernmental revenues				1,030,219		
Total expenditures - SPLOST 2014 Fund				<u>\$ 1,030,219</u>		
Total 2017 SPLOST expenditures per above				\$ 4,359,827		
Non-SPLOST expenditures funded with intergovernmental revenues				260,106		
Total expenditures - SPLOST 2017 Fund				<u>\$ 4,619,933</u>		

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

CITY OF LAWRENCEVILLE, GEORGIA
NONMAJOR PROPRIETARY FUNDS

Enterprise Funds

Solid Waste Fund - accounts for the collection of refuse fees for the operation, maintenance, and development of the City's sanitation system.

Stormwater Fund - accounts for the collection of fees for upgrades to stormwater drains and related expenses.

CITY OF LAWRENCEVILLE, GEORGIA
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
JUNE 30, 2022

	Business-type Activities - Enterprise Funds		
	Solid Waste Fund	Stormwater Fund	Nonmajor Enterprise Funds Totals
ASSETS			
CURRENT ASSETS			
Cash	\$ 314,101	\$ 5,387,547	\$ 5,701,648
Accounts receivable, net of allowance	301,099	89,569	390,668
Total current assets	615,200	5,477,116	6,092,316
CAPITAL ASSETS			
Non-depreciable	-	10,150	10,150
Depreciable, net of accumulated depreciation	651,131	7,712,271	8,363,402
	651,131	7,722,421	8,373,552
Total assets	1,266,331	13,199,537	14,465,868
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable	89,701	977	90,678
Accrued liabilities	24,189	4,133	28,322
Compensated absences payable, current	15,931	7,897	23,828
Total current liabilities	129,821	13,007	142,828
NONCURRENT LIABILITIES			
Compensated absences payable	15,931	7,897	23,828
Total noncurrent liabilities	15,931	7,897	23,828
Total liabilities	145,752	20,904	166,656
NET POSITION			
Investment in capital assets	651,131	7,722,421	8,373,552
Unrestricted	469,448	5,456,212	5,925,660
Total net position	\$ 1,120,579	\$ 13,178,633	\$ 14,299,212

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

CITY OF LAWRENCEVILLE, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Business-type Activities - Enterprise Funds		
	Solid Waste Fund	Stormwater Fund	Nonmajor Enterprise Funds Totals
OPERATING REVENUE			
Charges for sales and services	\$ 1,707,547	\$ 2,302,185	\$ 4,009,732
Other fees	8,346	12,700	21,046
Total operating revenue	1,715,893	2,314,885	4,030,778
OPERATING EXPENSES			
Salaries and benefits	1,065,976	250,967	1,316,943
General operating expenses	1,440,428	152,131	1,592,559
Depreciation	150,940	206,322	357,262
Total operating expenses	2,657,344	609,420	3,266,764
Operating income (loss)	(941,451)	1,705,465	764,014
NONOPERATING REVENUES			
Investment income	346	6,264	6,610
Total nonoperating revenues	346	6,264	6,610
Net income (loss) before transfers	(941,105)	1,711,729	770,624
Transfers in	1,434,456	-	1,434,456
Total transfers	1,434,456	-	1,434,456
Change in net position	493,351	1,711,729	2,205,080
Total net position, beginning of year	627,228	11,466,904	12,094,132
Total net position, end of year	\$ 1,120,579	\$ 13,178,633	\$ 14,299,212

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

CITY OF LAWRENCEVILLE, GEORGIA
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Business-type Activities - Enterprise Funds		
	Solid Waste Fund	Stormwater Fund	Nonmajor Enterprise Funds Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 1,581,322	\$ 2,304,399	\$ 3,885,721
Payments to suppliers	(1,395,467)	(150,428)	(1,545,895)
Payments to employees	(1,068,166)	(246,851)	(1,315,017)
Net cash provided by (used in) operating activities	(882,311)	1,907,120	1,024,809
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Transfers in from other funds	1,434,456	-	1,434,456
Net cash provided by non-capital financing activities	1,434,456	-	1,434,456
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchase of capital assets	(323,887)	(601,777)	(925,664)
Net cash used in capital and related financing activities	(323,887)	(601,777)	(925,664)
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment income	346	6,264	6,610
Net cash provided by investing activities	346	6,264	6,610
Net increase in cash	228,604	1,311,607	1,540,211
Cash, beginning of period	85,497	4,075,940	4,161,437
Cash, end of period	\$ 314,101	\$ 5,387,547	\$ 5,701,648
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES			
Operating income (loss)	\$ (941,451)	\$ 1,705,465	\$ 764,014
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	150,940	206,322	357,262
Change in assets and liabilities:			
Increase in accounts receivable	(134,571)	(10,486)	(145,057)
Increase in accounts payable	44,961	977	45,938
Increase in accrued liabilities	4,810	726	5,536
Increase (decrease) in compensated absences payable	(7,000)	4,116	(2,884)
Net cash provided by (used in) operating activities	\$ (882,311)	\$ 1,907,120	\$ 1,024,809

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

CITY OF LAWRENCEVILLE, GEORGIA
INTERNAL SERVICE FUNDS

Workers' Compensation Fund - accounts for the claims incurred and paid by the City on-behalf of the employees of the City.

Health Insurance Fund - accounts for the internal charges and claims incurred by the City's partially self-insured health care plan for the employees.

Fleet Service Fund - accounts for the internal charges incurred by the City's Fleet Services Department.

Risk Management Fund - accounts for the internal charges and claims incurred by the City's Risk Management Department.

CITY OF LAWRENCEVILLE, GEORGIA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2022

	Workers' Compensation Fund	Health Insurance Fund	Fleet Service Fund	Risk Management Fund	Total Internal Service Funds
ASSETS					
CURRENT ASSETS					
Cash	\$ 985,004	\$ 2,989,319	\$ 604,213	\$ 622,631	\$ 5,201,167
Accounts receivable	-	-	9,005	-	9,005
Inventory	-	-	77,756	-	77,756
Prepaid items	-	-	-	39,963	39,963
Total assets	985,004	2,989,319	690,974	662,594	5,327,891
LIABILITIES					
CURRENT LIABILITIES					
Accounts payable	-	130	85,437	22,050	107,617
Claims payable	-	651,372	-	-	651,372
Accrued expenses	-	-	21,256	2,876	24,132
Total liabilities	-	651,502	106,693	24,926	783,121
NET POSITION					
Unrestricted	985,004	2,337,817	584,281	637,668	4,544,770
Total net position	\$ 985,004	\$ 2,337,817	\$ 584,281	\$ 637,668	\$ 4,544,770

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

CITY OF LAWRENCEVILLE, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Workers' Compensation Fund	Health Insurance Fund	Fleet Service Fund	Risk Management Fund	Internal Service Totals
OPERATING REVENUE					
Internal charges	\$ 331,287	\$ 7,503,999	\$ 1,901,367	\$ 745,000	\$ 10,481,653
Other fees	-	310,427	46,563	-	356,990
Miscellaneous revenue	-	764,162	-	373,489	1,137,651
Total operating revenue	331,287	8,578,588	1,947,930	1,118,489	11,976,294
OPERATING EXPENSES					
General operating expenses	12,734	1,394,278	1,511,299	38,200	2,956,511
Salaries and benefits	-	-	548,716	71,485	620,201
Claims	317,230	5,929,742	-	59,224	6,306,196
Insurance premiums	-	662,095	-	648,550	1,310,645
Total operating expenses	329,964	7,986,115	2,060,015	817,459	11,193,553
Operating income (loss)	1,323	592,473	(112,085)	301,030	782,741
NONOPERATING REVENUES					
Investment income	1,331	5,509	1,254	777	8,871
Total nonoperating revenues	1,331	5,509	1,254	777	8,871
Net income (loss) before transfers	2,654	597,982	(110,831)	301,807	791,612
Transfers in	-	-	145,000	207,174	352,174
Transfers out	-	-	(51,624)	(287,308)	(338,932)
Total transfers	-	-	93,376	(80,134)	13,242
Change in net position	2,654	597,982	(17,455)	221,673	804,854
Total net position, beginning of period, restated	982,350	1,739,835	601,736	415,995	3,739,916
Total net position, end of period	\$ 985,004	\$ 2,337,817	\$ 584,281	\$ 637,668	\$ 4,544,770

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

CITY OF LAWRENCEVILLE, GEORGIA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Workers' Compensation Fund	Health Insurance Fund	Fleet Service Fund	Health Insurance Fund	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 331,287	\$ 8,579,290	\$ 1,947,964	\$ 1,118,489	\$ 11,977,030
Payments to suppliers	(347,018)	(7,843,230)	(1,532,989)	(666,789)	(10,390,026)
Payments to employees	-	-	(548,716)	-	(548,716)
Net cash provided by (used in) operating activities	(15,731)	736,060	(133,741)	451,700	1,038,288
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Transfers in from other funds	-	-	145,000	207,174	352,174
Transfers out to other funds	-	-	(51,624)	(287,308)	(338,932)
Net cash provided by (used in) non-capital financing activities	-	-	93,376	(80,134)	13,242
CASH FLOWS FROM INVESTING ACTIVITIES					
Investment income	1,331	5,509	1,254	777	8,871
Net cash provided by investing activities	1,331	5,509	1,254	777	8,871
Net increase (decrease) in cash	(14,400)	741,569	(39,111)	372,343	1,060,401
Cash, beginning of period	999,404	2,247,750	643,324	250,288	4,140,766
Cash, end of period	\$ 985,004	\$ 2,989,319	\$ 604,213	\$ 622,631	\$ 5,201,167
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES					
Operating income (loss)	\$ 1,323	\$ 592,473	\$ (112,085)	\$ 301,030	\$ 782,741
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Change in assets and liabilities:					
Decrease in prepaid items	-	-	-	125,744	125,744
Decrease in inventory	-	-	10,746	-	10,746
Decrease in accounts receivable	-	702	34	-	736
Increase (decrease) in accounts payable	(17,054)	130	(35,583)	22,050	(30,457)
Increase in accrued liabilities	-	-	3,147	2,876	6,023
Increase in claims payable	-	142,755	-	-	142,755
Net cash provided by (used in) operating activities	\$ (15,731)	\$ 736,060	\$ (133,741)	\$ 451,700	\$ 1,038,288

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

STATISTICAL SECTION

This part of City of Lawrenceville's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Page

Financial Trends 73-84

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

Revenue Capacity 85-92

These schedules contain information to help the reader assess the government's most significant local revenue source, property tax.

Debt Capacity 93-97

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information..... 98 and 99

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

Operating Information.....100-102

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the annual financial report for the relevant year.

City of Lawrenceville, Georgia
Net Position by Activity Type
Last Ten Fiscal Years

	2013	2014	2015	2016 - Restated
Primary government - governmental activities				
Net investment in capital assets	\$ 226,760,901	\$ 228,329,233	\$ 233,116,575	\$ 234,587,027
Restricted	7,024,476	6,814,080	10,015,367	45,598,469
Unrestricted (deficit)	16,071,181	9,625,901	(2,106,820)	(3,393,308)
Total governmental activities net position	<u>249,856,558</u>	<u>244,769,214</u>	<u>241,025,122</u>	<u>276,792,188</u>
Primary government - business-type activities				
Net investment in capital assets	51,500,331	52,959,314	53,261,897	9,040,636
Restricted	-	-	-	-
Unrestricted	27,850,551	34,944,033	40,927,506	44,801,802
Total business-type activities net position	<u>79,350,882</u>	<u>87,903,347</u>	<u>94,189,403</u>	<u>53,842,438</u>
Total primary government				
Net investment in capital assets	278,261,232	281,288,547	286,378,472	243,627,663
Restricted	7,024,476	6,814,080	10,015,367	45,598,469
Unrestricted (deficit)	43,921,732	44,569,934	38,820,686	41,408,494
Total primary government net position	<u>\$ 329,207,440</u>	<u>\$ 332,672,561</u>	<u>\$ 335,214,525</u>	<u>\$ 330,634,626</u>

Note - the August 31, 2016 balances have been restated to reflect the change in the reporting of the Health Insurance Claims and net OPEB obligation in the governmental activities.

Note - The 2017 Statement of Net Position was restated for the implementation of GASB Statement No. 75.

Note - The 2019 Statements of Net Position was restated to account for inventory on hand.

2017 - Restated	2018	2019	2020 - Restated	2021	2022
\$ 256,488,338	\$ 270,595,127	\$ 277,999,387	\$ 293,353,040	\$ 312,002,287	\$ 331,278,324
29,680,915	20,100,971	19,124,171	16,880,316	9,315,420	10,656,228
(28,924,994)	(25,039,167)	(19,149,513)	(27,364,708)	(27,961,396)	(39,641,034)
257,244,259	265,656,931	277,974,045	282,868,648	293,356,311	302,293,518
55,541,438	56,228,555	53,012,952	50,144,211	38,334,650	35,352,328
-	-	-	-	-	-
1,867,503	7,808,000	17,172,143	31,483,124	33,165,123	35,477,909
57,408,941	64,036,555	70,185,095	81,627,335	71,499,773	70,830,237
312,029,776	326,823,682	305,919,584	343,497,251	323,057,217	366,630,652
29,680,915	20,100,971	8,784,825	16,880,316	9,315,420	10,656,228
(27,057,491)	(17,231,167)	33,454,731	4,118,416	32,483,447	(4,163,125)
\$ 314,653,200	\$ 329,693,486	\$ 348,159,140	\$ 364,495,983	\$ 364,856,084	\$ 373,123,755

City of Lawrenceville, Georgia
Changes in Net Position
Last Ten Fiscal Years

	2013	2014	2015	2016
Expenses				
Governmental activities:				
General government	\$ 7,752,325	\$ 7,435,877	\$ 8,401,997	\$ 6,888,155
Judicial	948,876	791,195	984,769	1,157,349
Public safety	11,374,379	10,748,892	12,384,360	13,025,259
Public works	6,981,826	8,205,138	8,775,978	11,126,532
Culture and recreation	259,618	254,371	132,685	141,659
Housing and development	464,048	714,604	1,488,240	3,180,125
Bond issuance costs	-	-	-	-
Interest on long-term debt	-	214,446	194,213	173,229
Total governmental activities expenses	<u>27,781,072</u>	<u>28,364,523</u>	<u>32,362,242</u>	<u>35,692,308</u>
Business-type activities:				
Water and sewer	4,149,089	4,612,198	5,107,221	5,203,776
Electric	24,775,235	25,038,603	26,543,376	26,363,870
Gas	28,661,647	32,696,627	26,050,393	26,280,121
Solid waste	1,783,331	1,717,250	1,974,062	2,287,331
Stormwater	142,973	144,407	78,996	77,875
Total business-type activities expenses	<u>59,512,275</u>	<u>64,209,085</u>	<u>59,754,048</u>	<u>60,212,973</u>
Total primary government expenses	<u>\$ 87,293,347</u>	<u>\$ 92,573,608</u>	<u>\$ 92,116,290</u>	<u>\$ 95,905,281</u>
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 1,246,518 (1)	\$ 1,401,359	\$ 1,485,410	\$ 1,341,312
Judicial	1,849,733	1,913,998	2,453,774	1,591,649
Public safety	116,849	156,722	71,926	448,461
Public works	2,450	3,825	3,025	5,700
Culture and recreation	-	2,480	5,670	52,900
Housing and development	-	-	-	-
Operating grants and contributions	1,594,450 (1)	1,189,949	1,109,020	1,109,317
Capital grants and contributions	5,015,115	5,012,641	5,066,750	4,945,347
Total governmental activities program revenue	<u>9,825,115</u>	<u>9,680,974</u>	<u>10,195,575</u>	<u>9,494,686</u>
Business-type activities:				
Charges for services:				
Water and sewer	4,803,739	5,059,486	5,179,551	5,326,614
Electric	30,633,625	32,085,457	32,579,922	33,515,170
Gas	34,866,922	41,330,437	37,510,172	34,691,282
Solid waste	1,079,058	1,184,127	954,231	680,669
Stormwater	686,432	715,681	716,213	713,780
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	39,868	-	-
Total business-type activities program revenues	<u>72,069,776</u>	<u>80,415,056</u>	<u>76,940,089</u>	<u>74,927,515</u>
Total primary government program revenues	<u>81,894,891</u>	<u>90,096,030</u>	<u>87,135,664</u>	<u>84,422,201</u>
Total primary government net expense	<u>\$ (5,398,456)</u>	<u>\$ (2,477,578)</u>	<u>\$ (4,980,626)</u>	<u>\$ (11,483,080)</u>

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

2017	2018	2019	2020	2021	2022
\$ 10,718,859 (2)	\$ 13,947,530	\$ 7,463,985	\$ 12,139,076	\$ 19,978,333	\$ 16,817,939
808,415	775,555	694,592	813,841	885,490	911,826
11,128,397	10,676,640	8,838,079	11,821,403	13,948,103	13,141,664
9,794,500 (2)	9,610,238	6,131,601	10,955,444	11,107,684	14,551,357
171,374	165,451	123,154	618,134	115,029	161,816
5,183,274 (2)	7,302,413	4,076,685	2,172,319	2,066,074	2,632,859
-	-	24,000	-	-	553,137
154,560	135,516	93,597	709,073	1,072,762	1,015,810
37,959,379	42,613,343	27,445,693	39,229,290	49,173,475	49,786,408
5,000,957	5,005,601	4,132,742	5,382,251	3,356,643	29,172,320
25,654,604	27,057,259	23,138,126	27,150,140	27,912,676	37,639,420
24,120,780	26,618,018	25,360,086	23,408,106	28,900,094	2,657,344
2,011,371	1,926,418	1,492,722	2,170,963	2,483,581	609,420
69,071	151,872	307,328	359,890	460,461	-
56,856,783	60,759,168	54,431,004	58,471,350	63,113,455	70,078,504
\$ 94,816,162	\$ 103,372,511	\$ 81,876,697	\$ 97,700,640	\$ 112,286,930	\$ 119,864,912
\$ 1,633,271	\$ 1,807,750	\$ 1,142,442	\$ 1,432,961	\$ 7,932,786	\$ 8,903,957
931,111	1,604,700	1,569,426	1,288,991	1,526,278	1,979,026
190,976	205,162	198,289	225,029	394,779	128,530
4,725	9,799	6,724	724	2,799	1,400
50,611	50,535	142,659	-	-	-
-	-	-	281,063	604,343	501,908
1,115,667	1,168,818	971,692	1,287,610	5,085,645	2,630,445
6,206,304	9,277,639	4,700,918	7,297,196	9,850,017	11,012,699
10,132,665	14,124,403	8,732,150	11,813,574	25,396,647	25,157,965
5,347,618	5,258,103	4,441,573	5,387,483	2,449,842	-
33,460,867	33,834,050	27,691,255	34,168,952	35,408,931	35,667,244
38,861,072	49,096,275	48,080,661	46,335,556	48,775,087	58,036,444
684,316	1,076,962	921,317	1,066,509	1,161,161	1,715,893
770,730	1,219,574	1,023,086	2,394,894	2,357,542	2,314,885
-	-	-	-	-	-
-	-	-	-	-	-
79,124,603	90,484,964	82,157,892	89,353,394	90,152,563	97,734,466
89,257,268	104,609,367	90,890,042	101,166,968	115,549,210	122,892,431
\$ (5,558,894)	\$ 1,236,856	\$ 9,013,345	\$ 3,466,328	\$ 3,262,280	\$ 3,027,519

City of Lawrenceville, Georgia
Changes in Net Position (Continued)
Last Ten Fiscal Years

	2013	2014	2015	2016
General Revenues and Other Changes in Net Position				
Government activities:				
Taxes:				
Property taxes	\$ 2,187,024	\$ 2,374,343	\$ 2,514,239	\$ 2,284,639
Franchise taxes	1,005,159	983,876	1,061,585	1,076,929
Excise taxes	820,590	800,987	804,926	824,788
Insurance premium taxes	1,422,165	1,472,516	1,531,262	1,635,902
Hotel/motel & motor vehicle rental taxes	264,737	290,510	307,997	323,791
Financial institution taxes	139,610	145,515	128,810	283,985
Other taxes	84,405	81,865	210,586	131,173
Interest and investment earnings	153,744	139,571	101,141	252,781
Miscellaneous	-	-	-	30,156
Gain on sales of capital assets	-	-	847,957	-
Transfers	9,836,829	7,474,819	10,914,072	60,494,070
Total governmental activities	15,914,263	13,764,002	18,422,575	67,338,214
Business-type activities:				
Interest and investment earnings	-	-	-	62,762
Miscellaneous	-	-	14,087	452
Gain on sale of capital assets	70,657	7,255	-	7,025
Special item	-	-	-	-
Transfers	(9,836,829)	(7,474,819)	(10,914,072)	(60,494,070)
Total business-type activities	(9,766,172)	(7,467,564)	(10,899,985)	(60,423,831)
Total primary government	\$ 6,148,091	\$ 6,296,438	\$ 7,522,590	\$ 6,914,383
Changes in Net Position				
Governmental activities	\$ (2,041,694)	\$ (4,919,547)	\$ (3,744,092)	\$ 41,140,592
Business-type activities	2,791,329	8,738,407	6,286,056	(45,709,289)
Total primary government	\$ 749,635	\$ 3,818,860	\$ 2,541,964	\$ (4,568,697)

⁽¹⁾ Intergovernmental revenues from the County were previously reported as public safety charges for services.

⁽²⁾ In 2016 the City changed the departments assigned to each function code.

⁽³⁾ In 2019 the City changed its fiscal year end from August 31 to June 30, causing 2019 to only include 10 months of activity.

2017	2018	2019 (3)	2020	2021	2022
\$ 2,352,464	\$ 2,674,368	\$ 2,511,762	\$ 3,004,197	\$ 3,712,926	\$ 4,617,746
1,022,454	922,334	889,601	929,829	1,003,798	873,655
788,365	733,857	610,318	788,892	889,111	953,104
1,772,000	1,886,893	1,956,225	2,073,758	2,185,998	2,257,239
339,272	346,744	280,442	286,391	262,923	355,781
223,386	210,338	178,528	219,274	193,472	201,390
132,660	282,364	322,249	313,383	325,129	297,149
243,690	650,003	363,487	866,967	534,905	(748,651)
-	5,579,557	-	-	-	-
80,391	147,392	34,409	-	-	-
19,026,312	23,467,763	23,883,636	23,742,347	25,156,229	24,808,468
25,980,994	36,901,613	31,030,657	32,225,038	34,264,491	33,615,881
63,254	293,690	2,273,225	1,967,482	171,432	(3,523,856)
198,627	-	-	-	-	-
63,114	76,161	32,063	44,359	74,984	6,826
-	-	-	-	(12,256,857)	-
(19,026,312)	(23,427,846)	(23,883,636)	(23,742,347)	(25,156,229)	(24,808,468)
(18,701,317)	(23,057,995)	(21,578,348)	(21,730,506)	(37,166,670)	(28,325,498)
\$ 7,279,677	\$ 13,843,618	\$ 9,452,309	\$ 10,494,532	\$ (2,902,179)	\$ 5,290,383
\$ (1,845,720)	\$ 8,412,672	\$ 12,317,114	\$ 4,809,322	\$ 10,487,663	\$ 8,987,438
3,566,503	6,627,614	6,148,540	9,151,538	(10,127,562)	(669,536)
\$ 1,720,783	\$ 15,040,286	\$ 18,465,654	\$ 13,960,860	\$ 360,101	\$ 8,317,902

City of Lawrenceville, Georgia
Fund Balances of Governmental Funds
Last Ten Fiscal Years

	2013	2014	2015	2016 ⁽³⁾
General Fund				
Nonspendable	\$ 3,981,887	\$ 5,019,611	\$ 10,111,204 ⁽²⁾	\$ 8,162,561
Restricted	-	184,621	235,451	243,818
Assigned	-	-	-	-
Unassigned (deficit)	16,674,036	9,595,958 ⁽¹⁾	(4,122,753) ^{(1)/(2)}	7,076,083
Total General Fund	<u>\$ 20,655,923</u>	<u>\$ 14,800,190</u>	<u>\$ 6,223,902</u>	<u>\$ 15,482,462</u>
All other governmental funds				
Nonspendable	\$ 7,024,476	\$ 9,029,592	\$ 9,083,394	\$ 3,032,777
Restricted	-	6,629,459	9,779,916	45,360,511
Assigned	-	-	-	7,150,423
Unassigned (deficit)	-	(438,903)	(578,760)	-
Total all other governmental funds	<u>\$ 7,024,476</u>	<u>\$ 15,220,148</u>	<u>\$ 18,284,550</u>	<u>\$ 55,543,711</u>

⁽¹⁾ The City elected to transfer less funds from the proprietary funds than in the prior year.

⁽²⁾ The City purchased approximately \$5,000,000 of land held for resale, which increased the nonspendable portion of fund balance.

2017	2018	2019	2020	2021	2022
\$ 6,855,477	\$ 3,329,938	\$ 1,195,006	\$ 1,299,605	\$ 1,337,618	\$ 1,244,374
243,818	137,412	52,122	63,698	-	-
-	-	-	-	-	-
8,036,097	11,734,694	14,591,715	17,111,870	16,078,604	9,037,726
<u>\$ 15,135,392</u>	<u>\$ 15,202,044</u>	<u>\$ 15,838,843</u>	<u>\$ 18,475,173</u>	<u>\$ 17,416,222</u>	<u>\$ 10,282,100</u>
\$ 17,408	\$ 3,924	\$ -	\$ -	\$ -	\$ -
29,437,097	19,950,506	19,072,049	49,606,823	24,042,868	15,675,607
4,761,943	9,155,490	14,999,105	10,875,748	8,573,511	6,890,784
-	-	(375,731)	-	-	(43,464)
<u>\$ 34,216,448</u>	<u>\$ 29,109,920</u>	<u>\$ 33,695,423</u>	<u>\$ 60,482,571</u>	<u>\$ 32,616,379</u>	<u>\$ 22,522,927</u>

City of Lawrenceville, Georgia
Changes in Fund Balance of Governmental Funds
Last Ten Fiscal Years

	2013	2014	2015	2016
Revenues				
Taxes	\$ 6,213,742	\$ 6,180,080	\$ 6,566,666	\$ 6,556,654
Licenses and permits	304,915	316,544	308,055	349,397
Intergovernmental	6,549,884	5,901,584	6,076,690	6,025,477
Fines and forfeitures	1,926,374	1,900,549	2,160,300	1,972,529
Charges for services	815,650	856,187	975,722	993,272
Investment income (loss)	184,222	146,824	116,056	277,326
Miscellaneous	163,043	224,836	264,778	85,296
Total revenues	<u>16,157,830</u>	<u>15,526,604</u>	<u>16,468,267</u>	<u>16,259,951</u>
Expenditures				
General government	7,115,045	6,934,671	11,255,362 ⁽¹⁾	6,258,780 ⁽²⁾
Judicial	908,584	788,299	802,333	956,357
Public safety	11,219,586	10,986,581	9,823,919	10,760,389
Health and welfare	-	-	-	-
Public works	3,142,693	5,568,464	3,820,148	5,846,498 ⁽²⁾
Culture and recreation	259,618	254,371	132,685	141,659
Housing and development	464,048	988,752	1,212,472	2,852,829 ⁽²⁾
Capital outlay	1,903,968	3,121,801	5,841,364	5,760,141
Debt service:				
Principal	-	780,000	830,000	850,000
Interest	-	216,071	195,942	175,000
Bond issuance costs	-	-	-	-
Total expenditures	<u>25,013,542</u>	<u>29,639,010</u>	<u>33,914,225</u> ⁽¹⁾	<u>33,601,653</u>
(Deficiency) of revenues (under) expenditures	<u>(8,855,712)</u>	<u>(14,112,406)</u>	<u>(17,445,958)</u>	<u>(17,341,702)</u>
Other financing sources (uses)				
Proceeds from sale of capital assets	128,001	91,500	1,020,000	49,267
Issuance of note payable	-	-	-	-
Issuance of financed purchases	-	-	-	-
Issuance of bonds	-	-	-	-
Premium on bonds	-	-	-	-
Payments to bond escrow	-	-	-	-
Transfers in	10,864,686	9,443,839	12,964,985	61,660,087
Transfers out	(1,027,857)	(1,969,020)	(2,050,913)	(1,166,017)
Total other financing sources	<u>9,964,830</u>	<u>7,566,319</u>	<u>11,934,072</u>	<u>60,543,337</u>
Net change in fund balance	<u>\$ 1,109,118</u>	<u>\$ (6,546,087)</u>	<u>\$ (5,511,886)</u>	<u>\$ 43,201,635</u>

Debt service as a percentage of noncapital expenditures

0.00%

4.60%

4.52%

4.03%

⁽¹⁾The increase in expenditures for the General Government in FY 2015 is due to several property acquisitions.

⁽²⁾In 2016 the City changed the departments assigned to each function code.

⁽³⁾In 2017 the City began expending much of the restricted proceeds in the 2015 Project Fund.

⁽⁴⁾In 2019 the City changed its fiscal year end from August 31 to June 30, causing 2019 to only include 10 months of activity.

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

2017	2018	2019 (4)	2020	2021	2022
\$ 6,630,601	\$ 7,040,745	\$ 6,765,278	\$ 7,615,724	\$ 8,573,357	\$ 9,556,064
405,945	835,611	471,971	505,788	1,115,396	544,262
5,739,099	10,809,317	5,354,604	8,607,949	14,608,930	13,424,060
1,488,263	1,604,592	1,702,154	1,540,209	1,759,580	1,868,096
798,761	676,045	664,997	771,289	6,998,744	7,844,136
258,179	662,350	370,428	899,804	545,844	(746,548)
550,048	5,984,855	228,138	554,965	1,116,979	1,050,394
15,877,098	27,613,515	15,557,570	20,495,728	34,718,830	33,540,464
8,335,880	15,157,403	5,887,140	7,515,756	9,259,630	9,613,438
808,895	796,578	704,722	805,618	896,874	906,248
10,453,791	10,667,114	8,305,078	10,760,670	12,101,797	11,962,201
-	-	-	-	-	553,137
6,641,013	10,579,083	4,134,759	5,872,610	6,173,832	8,761,421
171,374	165,451	123,154	125,326	115,029	161,816
8,754,924 ⁽³⁾	9,871,211 ⁽³⁾	4,130,225 ⁽³⁾	5,922,063 ⁽³⁾	2,004,173	2,517,925
20,203,580	14,497,423	10,859,113	23,679,807	53,618,527	39,267,089
933,290	951,109	1,574,209	1,988,052	3,193,960	2,249,371
153,500	138,620	64,206	624,241	1,138,368	1,115,351
-	-	24,000	673,599	400	-
56,456,247	62,823,992	35,806,606	57,967,742	88,502,590	77,107,997
(40,579,149)	(35,210,477)	(20,249,036)	(37,472,014)	(53,783,760)	(43,567,533)
85,245	7,279,152	1,587,702	717,681	684,798	1,544,733
2,600,000	-	-	-	-	-
193,259	-	-	153,258	780,584	-
-	-	-	44,030,000	-	-
-	-	-	1,201,588	-	-
-	-	-	(2,981,882)	-	-
21,564,016	29,271,311	35,657,769	28,056,248	54,983,798	70,296,827
(2,537,704)	(6,379,862)	(11,774,133)	(4,281,401)	(31,590,563)	(45,501,601)
21,904,816	30,170,601	25,471,338	66,895,492	24,858,617	26,339,959
\$ (18,674,333)	\$ (5,039,876)	\$ 5,222,302	\$ 29,423,478	\$ (28,925,143)	\$ (17,227,574)
3.74%	3.13%	7.72%	8.59%	4.90%	7.79%

City of Lawrenceville, Georgia
General Governmental Tax Revenues by Source (Governmental Activities)
Last Ten Fiscal Years

Year	Property Taxes	Franchise Taxes	Excise Taxes	Insurance Premium Taxes	Hotel/Motel & Motor Vehicle Taxes	Financial Institution Taxes	Other Taxes	Total
2013	\$ 2,861,258	\$ 1,005,159	\$ 576,018	\$ 1,422,165	\$ 264,737	\$ 145,515	\$ (61,110)	\$ 6,213,742
2014	2,404,811	983,876	800,987	1,472,516	290,510	145,515	81,865	6,180,080
2015	2,521,500	1,061,585	804,926	1,531,262	307,997	128,810	210,586	6,566,666
2016	2,280,086	1,076,929	824,788	1,635,902	323,791	283,985	131,173	6,556,654
2017	2,352,464	1,022,454	788,365	1,772,000	339,272	223,386	132,660	6,630,601
2018	2,674,368	922,334	733,857	1,886,893	346,744	210,338	266,211	7,040,745
2019 (1)	2,511,762	889,601	610,318	1,956,225	280,442	178,528	338,402	6,765,278
2020	3,004,197	929,829	788,892	2,073,758	286,391	219,274	313,383	7,615,724
2021	3,712,926	1,003,798	889,111	2,185,998	262,923	193,472	325,129	8,573,357
2022	4,617,746	873,655	953,104	2,257,239	355,781	201,390	297,149	9,556,064

⁽¹⁾ In 2019 the City changed its fiscal year end from August 31 to June 30, resulting in only 10 months of activity for 2019.

City of Lawrenceville, Georgia
General Governmental Revenues by Source (Governmental Funds)
Last Ten Fiscal Years

Year	Taxes	Licenses and Permits	Intergovernmental	Fines & Forfeitures	Charges for Services	Investment Income	Miscellaneous	Total
2012	\$ 6,213,742	\$ 304,915	\$ 6,549,884	\$ 1,926,374	\$ 815,650	\$ 184,222	\$ 163,043	\$ 16,157,830
2013	6,180,080	316,544	5,901,584	1,900,549	856,187	146,824	224,836	15,526,604
2014	6,566,666	308,055	6,076,690	2,160,300	975,722	116,056	264,778	16,468,267
2015	6,556,654	349,397	6,025,477	1,972,529	993,272	277,326	85,296	16,259,951
2016	6,630,601	405,945	5,739,099	1,488,263	798,761	258,179	550,048	15,870,896
2017	7,040,745	835,611	10,809,317	1,604,592	676,045	662,350	5,984,855	27,613,515
2018	6,765,278	471,971	5,354,604	1,702,154	664,997	370,428	228,138	15,557,570
2019 ⁽¹⁾	7,615,724	505,788	8,607,949	1,540,209	771,289	899,804	554,965	20,495,728
2020	8,573,357	1,115,396	14,608,930	1,759,580	6,998,744	545,844	1,116,979	34,718,830
2021	9,556,064	544,262	13,424,060	1,868,096	7,844,136	(746,548)	1,050,394	33,540,464

⁽¹⁾ In 2019 the City changed its fiscal year end from August 31 to June 30, causing 2019 to only include 10 months of activity.

City of Lawrenceville, Georgia
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Calendar Years

Calendar Year	Real Property	Personal Property	Motor Vehicle	Mobile Homes	Other
2012	\$ 635,406,725	\$ 175,000,000	\$ 59,999,060	\$ 659,520	\$ 999,200
2013	643,768,870	155,000,000	64,849,010	565,720	103,500
2014	711,875,120	160,000,000	56,785,530	653,320	60,700
2015	732,161,640	168,500,000	40,393,160	638,280	131,200
2016	807,136,280	173,000,000	30,106,490	402,480	1,822,800
2017	879,314,440	214,555,010	22,699,710	402,560	171,500
2018	943,203,600	206,303,710	17,247,940	380,040	172,187
2019	1,055,041,560	225,486,760	14,838,060	361,800	308,850
2020	1,161,872,080	224,161,250	13,481,710	366,040	303,030
2021	1,199,881,400	229,636,590	11,064,200	366,040	22,990

⁽¹⁾Gwinnett County assesses property at 40% of actual value for all types of personal and real property.

Source: Consolidated Digest Reports from the Gwinnett County Tax Commissioner's Office

Less: Tax Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value ⁽¹⁾
\$ 80,862,100	\$ 791,202,405	2.1600	\$ 1,978,006,013	40%
83,067,200	781,219,900	2.1600	1,953,049,750	40%
83,738,650	845,636,020	2.0760	2,114,090,050	40%
83,116,810	858,707,470	2.0250	2,146,768,675	40%
82,471,862	929,997,188	2.0250	2,324,992,970	40%
83,077,937	1,034,065,283	2.0250	2,585,163,208	40%
83,077,937	1,084,229,540	1.9090	2,710,573,850	40%
83,077,937	1,212,959,093	1.9090	3,032,397,733	40%
84,094,885	1,316,089,225	1.9090	3,290,223,063	40%
81,913,716	1,359,057,504	1.9090	3,397,643,760	40%

City of Lawrenceville, Georgia
Direct and Overlapping Property Tax Rates
Last Ten Calendar Years

Calendar Year	City of Lawrenceville Millage	Overlapping Rates											Total Direct & Overlapping Rates		
		Gwinnett County Millage								Gwinnett County School Board Millage				State	
		Operating (1)	Operating	Debt Service	Fire Protection	Police Services	Economic Development District	Development & Enforcement District	Recreation	Total	Operations	Debt Service			Total
2012	2.160	11.78	0.24	0.00	0.00	0.00	0.00	0.00	1.00	13.02	19.25	1.30	20.55	0.20	35.93
2013	2.160	7.40	0.24	3.20	1.60	0.00	0.36	0.95	13.75	19.80	2.05	21.85	0.15	35.95	
2014	2.076	7.40	0.24	3.20	1.60	0.00	0.36	0.95	13.75	19.80	2.05	21.85	0.10	35.82	
2015	2.025	7.23	0.24	3.20	1.60	0.00	0.36	0.95	13.58	19.80	2.05	21.85	0.05	35.54	
2016	2.025	6.83	0.24	3.20	1.60	0.00	0.36	0.95	13.18	19.80	2.05	21.85	0.00	35.09	
2017	1.909	7.40	0.00	3.20	1.60	0.00	0.36	0.95	13.51	19.80	2.05	21.85	0.00	35.43	
2018	1.826	7.21	0.00	3.20	1.60	0.00	0.36	0.95	13.32	19.80	1.95	21.75	0.00	35.02	
2019	1.826	7.21	0.00	3.20	1.60	0.00	0.36	0.95	13.32	19.70	1.90	21.60	0.00	36.75	
2020	1.826	6.95	0.00	3.20	2.90	0.30	0.36	1.00	14.71	19.70	1.90	21.60	0.00	38.14	
2021	2.228	6.95	0.00	3.20	2.90	0.30	0.36	1.00	14.71	19.70	1.65	21.35	0.00	38.29	

Source: Gwinnett County Tax Commissioner website

(1) The City only has one tax rate.

City of Lawrenceville, Georgia
Top Ten Property Taxpayers
Current and Ten Years Ago (Calendar Year)

Taxpayer	2021 Tax Year			2012 Tax Year		
	Taxable Assessed Value	Rank	% of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	% of Total City Taxable Assessed Value
Elysian at Ten Oaks LP	\$ 16,067,760	1	1.18%	\$ 7,689,040	4	0.98%
Gwinnett Retirement Inv LLC	9,633,520	2	0.71%	7,675,160	5	0.98%
BlueLinx Corporation	8,600,710	3	0.63%			
Lund International	8,429,150	4	0.62%	5,692,520	10	0.73%
Lawrenceville Leased Housing Associates	7,822,040	5	0.58%			
CMK Terrace Park LLC	7,600,000	6	0.56%	7,920,000	3	1.01%
National Vision Inc	7,339,640	7	0.54%	9,417,640	1	1.21%
TR Tipton Corp	6,961,160	8	0.51%			
Stockbridge 200 Hosea Road LLC	6,800,000	9	0.50%			
29SC Knollwood LP	6,600,000	10	0.49%			
BellSouth Telecommunications				8,509,800	2	1.09%
Walmart Real Estate Business Trust				7,107,000	6	0.91%
Walmart Real Est Bus Trust				6,808,560	7	0.87%
Gwinnett Medical Properties Inc				5,943,960	8	0.76%
Aramark Uniform & Career Apparel				5,895,070	9	0.75%

Source: Gwinnett County Tax Commissioner's Office

City of Lawrenceville, Georgia
Property Tax Levies and Collections
Last Ten Calendar Years

Tax Year	Total Tax Levy	Collected within the Fiscal Year of the Levy ⁽¹⁾		Collections in Subsequent Years	Total Collection to Date	
		Amount	Percentage		Amount	Percentage of Levy
2012	\$ 1,746,602	\$ 13,654	0.78%	1,732,948	1,746,602	100.00%
2013	1,889,584	113,364	6.00%	1,776,208	1,889,572	100.00%
2014	1,762,441	97,695	5.54%	1,664,648	1,762,343	99.99%
2015	1,744,117	73,586	4.22%	1,669,751	1,743,337	99.96%
2016	1,816,850	99,125	5.46%	1,716,442	1,815,567	99.93%
2017	1,870,861	116,268	6.21%	1,751,701	1,867,969	99.85%
2018	1,899,889	103,596	5.45%	1,791,210	1,894,806	99.73%
2019	2,068,222	2,032,640	98.28%	25,426	2,058,066	99.51%
2020	2,389,400	2,339,367	97.91%	35,769	2,375,136	99.40%
2021	2,884,654	2,793,125	96.83%	-	2,793,125	96.83%

⁽¹⁾ Taxes are levied in July of the fiscal year but are not due until October. This results in a low percentage of taxes collected within the fiscal year of the levy.

Note: Taxes levied have been adjusted to include subsequent bills. If an assessment is in appeal at the time of the billing, the City bills 85% of the taxable amount. When the appeal is settled, the City then sends a bill for the increased amount, if applicable.

Source: Consolidated Digest Reports provided by the Gwinnett County Tax Commissioner.

City of Lawrenceville, Georgia
Largest Natural Gas Customers
Current and Ten Years Ago

Taxpayer	2022			2013		
	Total Billings	Rank	% of Revenues	Total Billings	Rank	% of Revenues
Publix Warehouse	\$ 1,630,853	1	2.90%	\$ 543,880	5	1.56%
Ricoh Electronics	1,532,879	2	2.73%	849,875	3	2.44%
Gwinnett Hospital System	1,038,449	3	1.85%	849,916	2	2.44%
Gwinnett Co. Justice & Admin Center	806,959	4	1.44%	909,445	1	2.61%
Gwinnett County Jail	479,729	5	0.85%	594,546	4	1.71%
All American Poly of GA	365,225	6	0.65%	420,192	6	1.21%
Physicians Realty LP	344,370	7	0.61%			
Formex Manufacturing	244,783	8	0.44%	239,541	8	0.69%
Gwinnett Co. Support Services	242,676	9	0.43%	235,643	9	0.68%
Gwinnett Womens Pavilion	235,579	10	0.42%	206,879	10	0.59%
Kroger				259,791	7	0.75%

Source: Information obtained from the City's billing system.

City of Lawrenceville, Georgia
Largest Electric Customers
Current and Ten Years Ago

Taxpayer	2022			2013		
	Total Billings	Rank	% of Revenues	Total Billings	Rank	% of Revenues
Gwinnett Hospital System	\$ 2,675,196	1	7.63%	\$ 2,360,730	1	7.71%
Rehrig Pacific Company	1,625,129	2	4.64%	1,755,064	2	5.73%
Auto Ventshade Co.	1,293,306	3	3.69%	987,684	3	3.22%
Gwinnett Co. Justice & Admin Center	806,959	4	2.30%	909,445	4	2.97%
Discovery High School	411,547	5	1.17%			
All American Poly of GA	365,225	6	1.04%	420,192	5	1.37%
Vista Eyecare Inc	364,195	7	1.04%	359,908	6	1.17%
Physicians Realty LP	344,370	8	0.98%			
BST-F5618	314,185	9	0.90%	245,645	8	0.80%
CMK Terrace Park LLC	257,954	10	0.74%			
Kroger Store GA-352				259,791	7	0.85%
Formex Manufacturing Inc.				239,541	9	0.78%
Gwinnett Co Support Svs				235,643	10	0.77%

Source: Information obtained from the City's billing system.

City of Lawrenceville, Georgia
Electric Rates
Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Commercial Small Power FY 2011-Current										
Base Charge	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 21.00	\$ 24.00	\$ 27.00
Demand Charge (per kW of billing demand)	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
All consumption (kWh) not greater than 200 hours times the billing demand	0.100	0.100	0.100	0.100	0.100	0.1025	0.1025	0.1040	0.1040	0.1040
Consumption (kWh) in excess of 200 hours and not greater than 400 hours times the billing demand	0.050	0.050	0.050	0.050	0.050	0.0525	0.0525	0.0540	0.0540	0.0540
Consumption (kWh) in excess of 400 hours times the billing demand	0.045	0.045	0.045	0.045	0.048	0.0475	0.0475	0.0490	0.0490	0.0490
Commercial Medium Power FY 2011-Current										
Base Charge	30.00	30.00	30.00	30.00	30.00	30.00	30.00	33.00	36.00	39.00
Demand Charge (per kW of billing demand)	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75
All consumption (kWh) not greater than 200 hours times the billing demand										
First 6,000 kWh	0.090	0.090	0.090	0.090	0.093	0.0925	0.0925	0.0940	0.0940	0.0940
Over 6,000 kWh	0.080	0.080	0.080	0.080	0.083	0.0825	0.0825	0.0840	0.0840	0.0840
Consumption (kWh) in excess of 200 hours and not greater than 400 hours times the billing demand	0.045	0.045	0.045	0.045	0.048	0.0475	0.0475	0.0490	0.0490	0.0490
Consumption (kWh) in excess of 400 hours times the billing demand	0.040	0.040	0.040	0.040	0.043	0.0425	0.0425	0.0440	0.0440	0.0440
Commercial Large Power FY 2011-Current										
Base Charge	50.00	50.00	50.00	50.00	50.00	50.00	50.00	53.00	56.00	59.00
Demand Charge (per kW of billing demand)	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25
All consumption (kWh) not greater than 200 hours times the billing demand										
First 100,000 kWh	0.072	0.072	0.072	0.072	0.075	0.0745	0.0745	0.0760	0.0760	0.0760
Over 100,000 kWh	0.062	0.062	0.062	0.062	0.065	0.0645	0.0645	0.0660	0.0660	0.0660
Consumption (kWh) in excess of 200 hours and not greater than 400 hours times the billing demand	0.040	0.040	0.040	0.040	0.043	0.0425	0.0425	0.0440	0.0440	0.0440
Consumption (kWh) in excess of 400 hours and not greater than 600 hours times the billing demand	0.036	0.036	0.036	0.036	0.039	0.0385	0.0385	0.0400	0.0400	0.0400
Consumption (kWh) in excess of 600 hours times the billing demand	0.032	0.032	0.032	0.032	0.032	0.0345	0.0345	0.0360	0.0360	0.0360
Temporary Service Rate										
Base Charge	19.95	19.95	19.95	19.95	18.00	18.00	18.00	40.00	40.00	40.00
First 3,000 kWh	0.1297	0.1297	0.1297	0.1297	0.1325	0.1325	0.1325			
Over 3,000 kWh	0.1185	0.1185	0.1185	0.1185	0.1225	0.1225	0.1225			
All kWh Usage								0.1350	0.1350	0.1350
Residential (per month)										
Base Charge										
May-October	8.00	8.00	8.00	8.00	14.00	14.00	14.00	17.00	20.00	23.00
First 650 kWh or less								0.0790	0.0790	0.0790
Next 350 kWh	0.074	0.074	0.074	0.074	0.079	0.079	0.079	0.1025	0.1025	0.1025
Over 1,000 kWh	0.096	0.096	0.096	0.096	0.101	0.101	0.101	0.1135	0.1135	0.1135
	0.102	0.102	0.102	0.102	0.112	0.112	0.112			
November-April										
First 650 kWh or less	0.074	0.074	0.074	0.074	0.074	0.074	0.074	0.0740	0.0740	0.0740
Next 350 kWh	0.066	0.066	0.066	0.066	0.071	0.071	0.071	0.0725	0.0725	0.0725
Over 1,000 kWh	0.064	0.064	0.064	0.064	0.069	0.069	0.069	0.0705	0.0705	0.0705

Source: Information obtained from the City's billing system.

Attachment: M&J Technical Proposal (23-6761 : Award of Auditing Services Agreement)

City of Lawrenceville, Georgia
Ratio of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business-type Activities		Percentage of Estimated Actual Taxable Value of Property ⁽¹⁾	Percentage of Personal Income ⁽²⁾	Per Capita ⁽²⁾
	Revenue Bonds	Financed Purchases	Note Payable	Revenue Bonds	Total Primary Government			
2013	\$ 9,035,000	-	-	-	\$ 9,035,000	1.16%	1.74%	520
2014	8,255,000	-	-	-	8,255,000	0.98%	1.59%	480
2015	7,425,000	-	-	-	7,425,000	0.86%	1.27%	387
2016	6,575,000	-	-	59,836,699	66,411,699	7.14%	11.00%	3,385.59
2017	5,705,000	129,969	2,600,000	57,436,739	65,871,708	7.08%	10.83%	3,234.55
2018	4,810,000	73,860	2,600,000	54,993,891	62,477,751	6.04%	9.25%	2,755.84
2019	3,895,000	14,651	2,000,000	52,492,665	58,402,316	5.30%	7.77%	1,894.09
2020	45,165,776	119,857	1,000,000	49,923,707	96,209,340	9.30%	12.54%	3,141.12
2021	43,006,093	771,481	-	47,277,250	91,054,824	8.26%	11.40%	2,983.84
2022	40,826,410	607,110	-	44,544,370	85,977,890	7.80%	N/A	N/A

N/A - Not Available

⁽¹⁾ Details of estimated actual taxable value of property can be found on the Schedule of Assessed Value and Estimated Actual Value of Taxable Property.

⁽²⁾ Details of population data can be found on the Schedule of Demographics and Economic Statistics.

City of Lawrenceville, Georgia
Direct and Overlapping Governmental Activities Debt
June 30, 2022

Jurisdiction	Gross Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Direct Debt			
Series 2019 Revenue Bonds	\$ 24,766,410	100%	\$ 24,766,410
Series 2020 Economic Development Refunding Revenue Bonds	16,060,000	100%	16,060,000
Financed Purchases	607,110	100%	607,110
Total Direct Debt	<u>41,433,520</u>		<u>41,433,520</u>
Overlapping Debt ⁽¹⁾			
Gwinnett County GO Bonds, Leases Payable	202,636,000	3.68%	7,454,414
Gwinnett County Board of Education GO Bonds, Certificates of Participation	1,232,785,000	3.62%	44,674,439
Total Overlapping Debt	<u>1,435,421,000</u>		<u>52,128,853</u>
Total Direct and Overlapping Debt	<u>\$ 1,476,854,520</u>		<u>\$ 93,562,373</u>

⁽¹⁾ The percentage of overlapping debt chargeable to property in the City is calculated by dividing the net M&O assessed value of property in the City by the net M&O assessed value of property in the overlapping entity.

Sources:

Gwinnett County Comprehensive Annual Financial Report for December 31, 2021

Gwinnett County Board of Education Comprehensive Annual Financial Report for June 30, 2022

City of Lawrenceville, Georgia
Legal Debt Margin Information
Last Ten Fiscal Years

	2013	2014	2015	2016
Assessed value of all taxable property	\$ 781,219,900	\$ 845,636,020	\$ 858,707,470	\$ 929,997,188
Debt limit: 10% of assessed value	78,121,990	84,563,602	85,870,747	92,999,719
Total net debt applicable to limit ⁽¹⁾	-	-	-	-
Legal debt margin	78,121,990	84,563,602	85,870,747	92,999,719
 Total net debt applicable to the limit as a percentage of debt limit	 0%	 0%	 0%	 0%

⁽¹⁾ The only long-term debt obligations as of June 30, 2022, are the Series 2012 Economic Development Revenue Bonds and the Series 2019 A & B Revenue Bonds, which are not subject to the legal debt limit in the State of Georgia.

2017	2018	2019	2020	2020	2021
\$ 929,997,188	\$ 1,034,065,283	\$ 1,102,608,140	\$ 1,212,959,093	\$ 1,316,089,225	\$ 1,359,057,504
92,999,719	103,406,528	110,260,814	121,295,909	131,608,923	135,905,750
-	-	-	-	-	-
92,999,719	103,406,528	110,260,814	121,295,909	121,295,909	135,905,750
0%	0%	0%	0%	0%	0%

City of Lawrenceville, Georgia
Pledged Revenue Coverage
Last Ten Fiscal Years

Downtown Development Authority Series 2012 Economic Development Revenue Bonds⁽¹⁾

Fiscal Year	Transfers from City	Issuance of Notes Payable	Less: Housing and Development Expenditures	Net Available Revenue	Principal	Interest	Coverage
2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2014	1,042,832	-	345,386	697,446	780,000	216,071	0.70
2015	1,078,950	-	145,834	933,116	830,000	195,942	0.91
2016	705,973	-	207,775	498,198	850,000	175,000	0.49
2017	1,965,785	2,600,000	5,981,833	(1,416,048)	870,000	153,500	(1.38)
2018	3,005,866	2,600,000	10,726,274	(5,120,408)	895,000	131,438	(4.99)
2019	2,674,942	-	2,282,630	392,312	1,515,000	60,125	0.25
2020	1,607,705	-	3,971,859	(2,364,154)	1,940,000	97,375	(1.16)
2021	1,056,405	-	11,584	1,044,821	2,075,000	358,804	0.43
2022	8,707,303	-	18,584	8,688,719	1,075,000	355,498	6.07

⁽¹⁾The Downtown Development Authority is a blended component unit of the City. While the debt is not attributed to the primary government, the City has an intergovernmental agreement whereby the City pays the debt service of the bonds to the extent the Authority does not have the resources for the payments.

City of Lawrenceville, Georgia
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population ⁽¹⁾	Per Capita Personal		Unemployment Rate ⁽³⁾
		Income ⁽¹⁾	Personal Income ⁽²⁾	
2013	29,868	\$ 17,373	\$ 507,137,328	9.7%
2014	30,212	17,190	518,901,032	8.4%
2015	30,493	19,178	519,346,103	6.6%
2016	30,782	19,616	584,794,754	5.1%
2017	29,873	20,365	603,819,712	4.3%
2018	29,795	22,671	608,363,645	4.1%
2019	30,834	24,390	752,041,260	6.6%
2020	30,629	25,057	767,470,853	5.5%
2021	30,516	26,179	798,878,364	3.3%
2022 ⁽⁴⁾	N/A	N/A	N/A	N/A

⁽¹⁾ United States Census Bureau

⁽²⁾ Personal income calculated by multiplying population by per capita personal income.

⁽³⁾ United States Bureau of Labor Statistics. Rate is for the month of July.

⁽⁴⁾ FY 2022 data was not available at the time of publication.

City of Lawrenceville, Georgia
 Top Ten Private Employers⁽¹⁾
 Current and Ten Years Ago⁽²⁾

Employer	2021			2012		
	Number of Employees	Rank	% of Total Employment ⁽²⁾	Number of Employees	Rank	% of Total Employment
Publix Supermarkets Inc #1078	168	1	0.80%			
Publix Supermarkets Inc #612	151	2	0.72%			
Automation Personnel Services Inc	150	3	0.71%			
Hayes Chrysler Dodge Jeep Inc	150	4	0.71%	155	9	0.82%
Publix Supermarkets Inc #859	142	5	0.67%			
Target Corporation	141	6	0.67%			
Rehrig Pacific Company	112	7	0.53%			
Ernst Enterprises of Georgia, Inc	96	8	0.46%			
Agape Hospice Care of NE GA LLC	84	9	0.40%			
Atlanta Attachment Company	84	10	0.40%	174	7	0.92%
Walmart Stores East, LP				348	1	1.84%
Walmart Stores East, LP				302	2	1.60%
Lund Int'l (Auto Ventshade)				291	3	1.54%
Life Care Center of Lawrenceville				240	4	1.27%
Browning-Ferris Industries of Georgia				185	5	0.98%
Averitt Express				182	6	0.96%
Dolco Packaging				162	8	0.86%
Coca-Cola Refreshments USA Inc				143	10	0.76%
	<u>1,278</u>		<u>6.06%</u>	<u>2,182</u>		<u>11.56%</u>

⁽¹⁾ Data obtained from City of Lawrenceville business licenses. 2021 numbers are the latest available at the time of publication.

⁽²⁾ Total employment numbers provided by US Census Bureau.

City of Lawrenceville, Georgia
Government Employees by Function
Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Function										
General government	39	35	37	37	42	51	49	58	61	61
Planning and zoning	7	7	8	6	11	11	12	13	15	16
Judicial	7	8	9	11	7	7	7	7	7	7
Public safety	106	92	94	97	97	98	97	98	102	106
Public works	54	53	50	58	59	55	51	48	47	46
Housing and development	3	6	6	6	-	-	-	-	-	-
Utilities										
Water and sewer	9	8	9	9	9	9	10	9	9	0
Electric	12	10	9	14	14	15	17	17	18	20
Gas	40	32	38	43	43	42	45	43	43	43
Solid waste	14	13	14	14	14	12	16	12	11	12
	291	264	274	295	296	300	304	305	313	311

Source: Human Resources Department

City of Lawrenceville, Georgia
Performance Indicators by Function
Last Ten Fiscal Years

Function	2013	2014	2015	2016	2017	2018	2019 ⁽¹⁾	2020	2021	2022
General Administration										
Checks Processed	6,104	6,107	5,637	6,375	6,416	6,295	4,597	8,874	8,771	9,690
Public Safety										
Calls for Service	90,869	79,006	77,227	87,878	82,387	90,634	75,440	89,486	84,715	75,291
Cases Referred to Investigative Division	1,798	1,911	2,728	2,465	2,363	2,410	1,983	2,172	1,994	1,757
Public Works										
Gas Department:										
Leaks Repaired	1,548	1,643	1,775	1,911	1,369	226	232	278	235	255
Number of Set New Meters	255	271	672	1,011	956	865	692	723	761	1,014
Damage Prevention:										
Locate Requests	28,688	32,187	38,049	35,319	39,403	36,278	28,712	36,968	37,552	35,921
Housing and Development										
Building Permits Processed	232	247	318	350	389	395	319	274	406	386

⁽¹⁾ In 2019 the City changed its fiscal year end from August 31 to June 30, causing 2019 to only include 10 months of activity.

Source: City departments

City of Lawrenceville, Georgia
Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Administration										
Vehicles	2	2	2	2	2	2	2	2	2	2
Public Safety										
Patrol Vehicles	118	129	134	146	126	124	124	124	136	138
Public Works										
Vehicles	139	144	154	161	147	156	162	148	146	120
Streets (miles)	87.63	87.63	87.27	92.26	92.26	92.26	96	101.1	101.1	101.1
Housing and Development										
Vehicles	3	2	2	4	-	-	-	-	-	-

Source: City departments



MAYOR **CRAIG NEWTON** · MAYOR PRO TEM **BRUCE GAYNOR** · COUNCILMEMBER **ANDREW HIXSON** · COUNCILMEMBER **JOSH BARE**

COUNCILMEMBER **MATT MYERS** · COUNCILMEMBER **ARLENE BECKLES** · CITY MANAGER **ERIC JOHNSON** · CITY CLERK **MONIQUE PHILIP**

City of Norcross

Legislation Details (With Details)

File #:	23-6762	Version:	
Type #:	Agenda Item	Status:	Agenda Ready
On Agenda:	7/10/2023 6:30 PM	In Control:	Mayor and Council
Title:	RFP for Project Manager (Public Safety Building)		

Sponsors:

Code Sections:

Attachments:

1. [Agenda Report - Project Manager](#)
2. [Project Manager RFP - Turner and Townsend Proposal](#)
3. [Contractual Agreement - PM Services](#)

Title

RFP for Project Manager (Public Safety Building)

Drafter

Antonio Harris

Motion

A motion to Approve/Deny the award of a contract for Project Management services to the winning firm Turner & Townsend.



MAYOR **CRAIG NEWTON** • MAYOR PRO TEM **BRUCE GAYNOR** • COUNCILMEMBER **ANDREW HIXSON** • COUNCILMEMBER **JOSH BARE**
COUNCILMEMBER **MATT MYERS** • COUNCILMEMBER **ARLENE BECKLES** • CITY MANAGER **ERIC JOHNSON** • CITY CLERK **MONIQUE PHILIP**

Agenda Report

To: Mayor and Council

From: Antonio Harris
Interim CDP Director/ City Engineer

Meeting Date: July 10, 2023 – Mayor and Council

Item No.: 23-6762 6762

Title: RFP for Project Manager

CC: Eric Johnson, City Manager

Recommendation: to award the winning firm Turner & Townsend the contracts for Project Manager services

Background:

The Project Manager (PM) will oversee the design and construction process of the new Norcross Police Administration Building. The new PM will monitor the day-to-day progress in all phases of the project. Including but not limited to the Schematic Design/Conception Phase through Design Development, Construction Drawings, Bidding/Contract Negotiation, Construction Administration, Closeout Phases and Punch Lists at Substantial Completion. These functions are performed under the direct supervision of the City Engineer and other Stakeholders of the City of Norcross. The PM will act on behalf of the city as the owner's representation.

Financial Impact:

The Funds for the Project Managers services will be utilized from the 2017 SPLOST program. These funds are associated with the new Norcross Police Administration Building. Turner & Townsend fees for the PM services are \$405,766 for approximately 36 months. Below is a breakdown of those fees.

Planning & Programming: \$37,380 – approx. 3 months
Design/Bidding: \$197,034 – approx. 15 months
Construction: \$171,352 – approx. 18 months

Consistent with Comprehensive Plan?

The Project Managers' services are part of the Architectural Design and Construction Services–RFP for the Norcross Police Administration Building. This is consistent with the 2040 Comprehensive Plan.

Next Steps: Start planning and programming efforts with Turner, Townsend & Heery for the next month. Review the Architectural Design RFP and score the proposals for Mayor & Council approval.

Attachments:

Project Manager RFP - Turner and Townsend Proposal
Contractual Agreement - PM Services

Update: Turner, Townsend & Heery have signed the prepared contracts and they are planning to start reviewing the Architectural Design and Construction Services RFP as soon as the contracts are signed by the mayor.

June 9 2023



Turner & Townsend
Heery

L5.b



Attachment: Project Manager RFP - Turner and Townsend Proposal (23-6762 : RFP for Project Manager (Public Safety Building))

RFQ #RFP 09-06
City of Norcross
Project Management

Let's Grow Together

Table of Contents

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Athens Clarke County | *Turner & Townsend Heery provided Program Management Services for 6 Years.*

01

Cover Letter



Turner & Townsend
Heery

June 9, 2023
 Tony Harris
 City of Norcross
 Department of Public Works, Utilities & Parks
 345 Lively Avenue
 Norcross, GA 30071



3550 Lenox Road | Suite 2300
 Atlanta, GA 30326

+1 404.504.7900 Tel

RE: Program Management Services for RFP 09-06 – Police Administration Building

Dear Mr. Harris and Selection Committee,

Thank you for the opportunity to propose on your City's Police Administration Building. Our proposal is based on our team members' ground up construction experience; our understanding that high levels of coordination and communication foster a collaborative and integrated team environment; and our belief that by proactively managing and evaluating design and construction strategies, the risks and challenges that present themselves in today's turbulent market can be minimized.

OUR ROLE: We are the ones asking "Who, How, Why, When, and Where." We are the one team member who is always focused on the City's goals and is constantly evaluating and analyzing the strategies and decisions made by other team members to confirm that not only are the risks being minimized, but also that the decisions are enhancing the project's progression toward your expectations. We are always looking ahead identifying the obstacles early, offering solutions to avoid the normal pitfalls that accompany most ground up construction projects involving site work; and supporting the other team members in their pursuit to successfully contribute to the program. Although our role is multi-faceted, it is the simple and constant thread that ties all team members together - keeping everyone focused on the City's expectations and goals. We are your trusted advisor, your support, your planner, your project motivator, and your team's reliable constant resource. ***Our Program Director, Kelley Brown, will be your main point of contact leading all team members and the City to a successful opening.***

OUR FOCUS POINTS: Our early focus will be on the following: understanding how the City and the stakeholders envisioned the new Police Administration Building to interact with and complement the current surroundings; reviewing the programming documents to ensure a holistic assessment for all the City's and communities' needs; assisting the City in getting the "right" team members on board to start and complete the project; prioritizing the City's scope requirements and analyzing the cost of each priority against the budget; investigating and coordinating with the required utility companies to confirm utility demands; understanding how traffic and pedestrian circulation patterns will be safely modified during construction; understanding how the current traffic design will need to be modified to accommodate the proposed new building and associated parking enhancements; and discussing the strategy of minimizing today's negative impacts of shipping delays, escalation costs, and labor shortages.

OUR MANAGEMENT: Our approach is a balanced effort of managing site and building components as they relate to design and construction activities ***while concurrently managing the cost, schedule, design, and risks*** as they relate to the project's progression through the planning, design, and construction phases. Our ability to effectively manage costs, time and quality is enhanced through the Plans we use in our Turner & Townsend Heery Toolbox. Our Communication Plan, Action Item Tracker, Risk Management Plan, Owner Decision Matrix, Cost Management Plan, and Change Management Plan will be used to track, monitor, and document the history and progression of the project. These Plans allow all team members to understand the impacts of decisions; view the current action items; and track the costs and schedule against the targeted goals. These Plans will support our field efforts and will be an important part of our successful management strategy for the City of Norcross' Police Administration Building project.

Our team's experience allows us to provide a unique blend of services, combining our local government experience with market-leading best practice methods to guide the City of Norcross in their decisions to produce the highest functioning and collaborative Police Administration Building. We know that we can be a positive asset to the City, the stakeholders, and the community.

We are ready to get started and we look forward to discussing all your expectations for the Police Administration Building. If you have any questions, please do not hesitate to contact me at 678.427.9722 or by email at Heather.McKeen@turntown.com. We acknowledge Addenda 1

Sincerely,



Heather McKeen, LEED AP
 Managing Director



Rob Chomiak
 Executive Vice President



Jill Hackett
 Business Development Director



Atlanta Fulton County | Turner & Townsend Heery provided Program Management Services for 11 Years.

02

Basic Screening Information



Turner & Townsend
Heery

Firm Overview

Turner & Townsend Heery (Formerly CBRE Heery) is a global professional services company with more than 10,000 people in 50 countries. Collaborating with our clients across real estate, infrastructure, and natural resources sectors. We specialize in major programs, program management, cost and commercial management, net zero/sustainability and digital solutions.

In November 2021, CBRE acquired controlling ownership interest in Turner & Townsend forming a strategic partnership between the firms. CBRE Heery now operates as a subsidiary under the legal name "Turner & Townsend Heery".

We deliver consulting and client representation throughout all phases of design and construction on more than \$5B in contracted work annually. The company provides program and project management services in the following markets: federal, state and local government; justice; social infrastructure; aviation; and education.

We can readily provide staff augmentation to bolster a client's internal facilities staff, often serving as an extension of the client's own organization.

Our SBE subconsultant, American Engineers (AEI) is a full-service, award-winning, multidisciplinary civil engineering firm with a 40-year history of project successes throughout the U.S. AEI provides the most requested A/E services typically required on a project including transportation, site civil, structural, geotechnical, geospatial, and environmental services. As a Small Business Enterprise, their staff of just over 120 engineers, geologists, surveyors, engineering technicians, and CADD specialists serve clients from offices in Acworth, Georgia with additional offices in Glasgow, Louisville, Lexington, and Owensboro, Kentucky. They work every day with local municipalities, State DOTs, Federal agencies, and private industries. AEI's addition to the Turner & Townsend team creates a perfect Program Management partner for the City—focused solely on the City's needs.

Our team understands local governments. **In Georgia, we have provided program management services to many municipal clients including, Athens Clarke County, City of Gainesville, August-Richmond County, City of Suwanee, City of Duluth, Forsyth County, and Fulton County.**

In the last ten years alone, our team has delivered more than 700 state and local government facilities across justice/public safety, education, healthcare, parks and recreation, and transportation markets.

AEI's addition to the Turner & Townsend team creates a perfect Program Management partner for the City—focused solely on the City's needs.

Firm Information

Turner & Townsend Heery Contact: Heather McKeen, Managing Director | 678.427.9722 | Heather.McKeen@turntown.com

Office Location: 3550 Lenox Road | Suite 2300 | Atlanta, GA 30326 | **Office Size:** 115 Employees

92% of our clients
are repeat clients

30M+ Combined
Square Feet Delivered

200+ Design &
Construction Awards

350+ Local Project
Management Professionals

85% of Staff hold
Professional Registrations

250+ Years of
Combined Experience



**Uniquely Qualified
Team**



↑ Augusta Richmond County | *Turner & Townsend Heery provided Program Management Services for 10 Years.*

03

Experience & Qualifications



Turner & Townsend
Heery

Organizational Chart



*Turner & Townsend Heery will competitively bid these services to obtain the best pricing for the City based on the project's design needs, and will contract with the awarded consultant

We have the Expertise to Serve Norcross

The chart below illustrates how our team complements the qualifications requested by the City.



Kelley Brown, PMP

*Bachelor of Science, Civil Engineering, Georgia Institute of Technology
31 Years of Experience*



Chad Kastner, MBA, LEED Green Assoc.

*Bachelor of Science, Construction Engineering, Southern Polytechnic State University
16 Years of Experience*



Armond Borders

*Bachelor of Science, Construction Management, Southern Polytechnic State University
25 Years of Experience*



Matt Crowe, CCP

*Bachelor of Business Administration, Georgia State University
25 Years of Experience*

PROFILES



Kelley Brown, PMP

Program Director

With 30 years of program management experience. Kelley has owned and operated a Construction Program Management company and owned and operated a General Contracting company. She has managed over 500 land development projects totalling over \$800M in costs. Kelley uses her success-proven expertise in managing multi-phased, multi-million-dollar projects from concept to occupancy. She brings a unique blend of owner and outside consultant knowledge to provide effective communication. Kelley brings programmatic excellence and industry insight that will serve as a distinct benefit in developing the best approach for successful outcomes. She will align herself with the The City of Norcross's desired project goals; deliver the Program's schedule adherence, reliable cost control, and reporting; and most importantly act as The City of Norcross's trusted advisor and advocate to protect your interests. Kelley has taught at the Georgia Institute of Technology's construction management graduate school for four years as a guest speaker for "Construction Management from the Owner's Perspective".

As a single point of contact, Kelley will be your trusted advisor and hands-on accountability will guide her entire process from planning to closeout.

Education

- Bachelor of Science, Civil Engineering, Georgia Institute of Technology

Registrations

- Project Management Professional (PMP)
- Certified, Greater Atlanta Economic Alliance Academy and Construction Business Management Institute
- OSHA 10 Hour

Affiliations

- Council for Quality Growth(CQG) Board Member
- CQG Govt Task Force
- GA Chamber of Commerce Health and Wellness
- Cornell University Executive Presence
- Women in Healthcare Institutional Liasion
- Commercial Real Estate Women (CREW) Leadership Class, 2014

Years of Experience

Total: 31

Relevant Experience

University of North Georgia (UNG), Blue Ridge Campus Expansion | Blue Ridge, GA

Role: Program Manager

Kelley is managing the planning, design and construction of the new ground-up \$10M School of Nursing and Business project on the Blue Ridge campus. Kelley monitors costs and manages the schedule of the design and construction teams along with all inspection and testing consultants. She manages the project so that the schedule, cost and design meets the clients' expectations. The project involves office space, event space, instructional rooms, parking lots, traffic/pedestrian circulation, and specialized building systems.

Georgia Institute of Technology Tech Square II CODA | Atlanta, GA

Role: Program Manager

This 750,000-SF, LEED Platinum-Certified Project includes a 21-story tower with offices, auditorium, laboratories, and the first dual cab elevator system in North America, classrooms, and seminar rooms. Additional features include 38,000-SF of retail space and an 80,000-SF data center. As Georgia Tech's representative, Kelley provided program management oversight of the new ground-up office tower, data center, exterior plaza and 5-story underground parking deck as well as managed the project management team for the interior build-outs for various end users for a six-year period.

Fort Valley State University Campus HVAC Renewal | Fort Valley, GA

Role: Program Director

Kelley is managing the FVSU's Campus-Wide HVAC Renewal Program. Supported by the Higher Education Emergency Relief Fund III (HEERFIII), the \$3 million program involves the assessment of various campus buildings' HVAC systems to determine what modifications and improvements can be made to enhance the overall indoor air quality. The project includes the preconstruction assessments and construction of enhanced building automation control strategies, HVAC system modifications, and particulate elimination technologies for potentially 16 buildings. Estimated completion in June 2023.

PROFILES



Chad Kastner, MBA, LEED Green Assoc. Project Manager

As a project manager for American Engineers, Inc. (AEI), Chad performs program management services with a particular emphasis on providing construction-engineering services. His responsibilities have included cost modeling, scheduling, plan preparation, design coordination, bid review and construction inspection. He has also managed and overseen over \$60 million worth of construction from various aspects of municipal construction.

Chad's involvement on the Turner & Townsend Heery team enhances our team's ability to provide an extensive depth of knowledge to the City of Norcross and confirm that the team's expertise is advanced and resourceful.

Education

- Bachelor of Science, Construction Engineering, Kennesaw State University's Southern Polytechnic State University
- Master of Science, Business Administration, Kennesaw State University's Southern Polytechnic State University

Registrations

- LEED Green Associate

Years of Experience

Total: 16

Relevant Experience

City of Powder Springs Splost Program Management & On-Call Engineering | Powder Springs, GA

Role: Program Manager

Chad served as the Program Manager of the City's SPLOST and On-call Engineering projects. He oversaw services for various transportation, parks, site, and infrastructure projects for the City of Powder Springs. He was responsible for design coordination, plan review, budgeting, and scheduling for various projects. Additional provided services include survey; design; land acquisition; construction administration and inspection; plan review for the development process; historical and environmental services; landscape review; and other technical services, as requested. Select of his projects include:

- » **Police Station and Municipal Court Building** - The City required an updated police station and municipal court facility. Chad worked on a facility analysis and recommended relocating the police station while renovating the existing facility to serve as the municipal court. The city purchased a 17,000 square foot existing building and renovated it as the new police station. He provided program management services from start to finish, including budget management, design coordination, permitting, bidding, project procurement, IT coordination, owner/architect/contractor coordination, contract negotiations, change order review, facility transfer logistics, and on-site inspection.
- » **Downtown Redevelopment Street Improvements** – Chad oversaw design and construction improvements for downtown Powder Springs. . The completed two-lane urban roadway is now directly connected from Old Lost Mountain Road to Lewis Road through downtown. The city added sidewalks along the corridor and improved pedestrian crossings throughout the project area. The team also installed two arch culverts spanning two small tributaries.

City of Smyrna SPLOST Program Management | Smyrna, GA

Role: Program Manager

Chad provided program management services for the budgeting, scheduling, pre-construction services, ROW services and construction services for each project that was part of the SPLOST program. Projects included a Police Station, Fire Station, Jail renovations and a large security upgrade project spanning the entire city which won a 2017 ACEC Georgia Engineering Excellence Honor Award

PROFILES



Armond Borders

Asst. Project Manager/Document Controls

Armond's background in construction management, coupled with recent CIP and staff augmentation program experience, makes him an excellent complement to Turner & Townsend Heery's professional services team. His experience includes project management, construction management, coordination of programming, design, bid/award, project scheduling, subcontracts, engineering, review and expedition of submittals, management of the RFI process, contract administration, construction inspection, change order management and final close-out of projects, including the coordination of the warranty phase.

Education

- Bachelor of Science, Construction Management, Southern Polytechnic State University

Registrations

- CPR/AED Certification

Years of Experience

Total: 25

Relevant Experience

Fulton County Capital Improvement Program | Atlanta, GA

Role: Project Manager

Turner & Townsend Heery was selected by Fulton County in July of 2017 to provide program management services for the Urban Redevelopment Capital Improvement Plan involving the repair, renovation, and redevelopment of designated facilities owned by Fulton County. The primary goal of the Plan is to restore designated, existing facilities, economically and efficiently, to a condition which is fully functional and flexible in terms of size, appropriateness, and purpose to meet the long-term space and service needs of the constituents and employees of Fulton County. All Facilities are located in the Urban Redevelopment Area of the City of Atlanta which generally encompasses the City's downtown central business district.

Public Safety Complex | Gainesville, GA

Role: Project Manager

The City of Gainesville's new 13-acre public safety complex housed the Gainesville Police Department and Municipal Court and Fire Station No. 1. Turner & Townsend Heery provided programming, space needs analysis, and full design-build services for the complex. Both buildings are 2-story with a steel frame and masonry construction. The 53,000-SF public safety complex houses the police department and municipal court facilities, including police administration, CID - support services, municipal court, and clerk, as well as other departmental and operations spaces. The 26,000-SF stand-alone fire station building houses the fire department including offices, residential housing, and a new state-of-the-art slide for firefighters and a four-engine bay. By using design-build for the first time, City workers reduced the timeline. Turner & Townsend Heery exceeded the owner's goals by successfully completing a quality project, on time and under budget with savings returned to the owner.

Atlanta Public Schools (APS) Program Management | Atlanta, GA

Role: Project Manager

Turner & Townsend Heery has worked with APS in a full range of professional services for 28 years including staff augmentation, pre-bond assistance, planning, design, post occupancy, project solicitation, program verification, design document development, cost estimating, scheduling, on-site construction management, facility management, move management, document controls, and managing the District's furniture selection, coordination, and installation. Work has included new build, renovations, HVAC replacements, lighting and electrical upgrades, roofing, sports facilities, life safety, and ADA modifications.

PROFILES



Matt Crowe, CCM

Cost Estimator

With 25 years of experience in the A/E/C industry and 16+ years of experience in cost estimating and cost analysis, Matt has completed \$10B+ in project value providing cost estimating services. His primary estimating focus is on structural, civil, and architectural disciplines at all phases of the design process.

In the past 5 years alone, Matt has completed more than 80 program cost estimates that have come within 1.5% of the Actual Cost when compared to Master Budget developed during the planning phase. His experience includes a diversity of facility types, ranging from a variety of athletics projects, government buildings and facilities, schools, public works projects, aquariums, large-scale manufacturing and warehousing and multi-facility construction programs. He is also adept at cost modeling and conceptual estimating at the initial stages of a project when detail is limited. He is proficient in multiple types of cost estimating and quantity take-off software including MC2, Timberline, Success Estimator, and On-Screen Take-off.

Education

- Bachelor of Business Administration, Georgia State University

Registrations

- Certified Cost Professional

Affiliations

- Association for the Advancement of Cost Engineering

Years of Experience

Total: 25

Relevant Experience

Augusta-Richmond County SPLOST Program | Augusta, GA

Role: Cost Estimator

To implement the \$150M Capital Improvement Program, Turner & Townsend Heery oversaw renovations to some of the consolidated city-county's most noteworthy structures, as well as several new construction projects. Projects include the expansion of the county jail, design and construction of a new main library, new judicial center, exhibition center and Sheriff's Administrative Headquarters; and renovations to the Municipal Building and Augusta Museum of History.

Athens-Clarke County SPLOST Program | Athens, GA

Role: Cost Estimator

Turner & Townsend Heery's relationship with Athens-Clarke County Unified Government began in 1995. We have provided construction program management for the city/county multi-year construction program on 29 improvement projects and served as an extension of city-county staff.

Atlanta Public Schools Program Management (APS) | Atlanta, GA

Role: Cost Estimator

Turner & Townsend Heery has worked with APS in a full range of professional services for 28 years including staff augmentation, pre-bond assistance, planning, design, post occupancy, project solicitation, program verification, design document development, cost estimating, scheduling, on-site construction management, facility management, move management, document controls, and managing the District's furniture selection, coordination, and installation. Work has included new build, renovations, HVAC replacements, lighting and electrical upgrades, roofing, sports facilities, life safety, and ADA modifications.

Matt has estimated more than 85 programs—for ground-up construction, renovations, and additions—since 2013, and totaling more than \$3.4 billion in value.

PROFILES



Heather McKeen, LEED AP

Executive Oversight

Heather has over 24 years of experience as a program manager, project manager, general contractor, construction manager, and owner on a variety of projects for the public and private sector. Her portfolio includes libraries, public meeting spaces, auditoriums, dining service, laboratory, office space, telecommunication facilities, infrastructure programs, capital improvements, interior renovations, entertainment facilities, and correctional construction.

Relevant Experience

- » **Fulton County - Capital Improvement Program** | Atlanta, GA
- » **Fulton County CIP - Slanton Courthouse** | Atlanta, GA
- » **Atlanta-Fulton County Library Program, Phase 2** | Atlanta, GA
- » **Carter Library** | Atlanta, GA
- » **Program Management Services for Hartsfield Jackson Atlanta International Airport** | Atlanta, GA
- » **Center for Puppetry Arts - Addition and Renovation** | Atlanta, GA
- » **Birmingham City Schools Project Management** | Birmingham, AL
- » **Atlanta Public Schools Program Management** | Atlanta, GA
- » **Metro Nashville Public School System** | Nashville, TN
- » **The Georgia Aquarium Dolphin Expansion** | Atlanta, GA
- » **Athens Insurers Office Building - Twin Ponds Office Park** | Watkinsville, GA
- » **Beaufort County School District \$162 Million Capital Improvements Program** | Beaufort, SC
- » **Charleston County School District \$312 Million Capital Improvements Program** | Charleston, SC
- » **Shelby County Schools Campus Redevelopment** | Memphis, TN
- » **Lafayette Regional Airport Program Management and Construction Management Services** | Lafayette, LA
- » **Town of Cary Parks** | Cary, NC
- » **Wayne Memorial Hospital Maternity Center** | Jesup, GA
- » **Cobb Galleria Flue Replacement and Modification** | Atlanta, GA
- » **Cramton Bowl Improvements** | Montgomery, AL

Education

- Masters, Construction,
Southern Polytechnic State
University
- Bachelor's, Management,
Georgia Institute of Technology

Registrations

- LEED AP

Affiliations

- National Women in
Construction (NAWIC), Member

Years of Experience

Total: 24

Forsyth County SPLOST

Program Management

Location

Cumming, GA

Project Dates

2003-2007

Project Cost

Total: \$160 million

Services Provided

- » Programming
- » Master Planning
- » Feasibility Studies
- » Architecture
- » Construction Management at-Risk
- » Cost Estimating
- » Design Build
- » Energy Conservation
- » Engineering
- » Equipment Planning & Logistics
- » Facility Planning & Management
- » Interior Design
- » Program Management
- » Testing & Inspection Services
- » Value Analysis / Life Cycle
- » Costing
- » Value Engineering

Relevancy to the City of Norcross Police Admin Bldg

New Justice Center & Police Building

Extension of County Staff

Contracted Testing & Inspection Services

Construction Management

Strict adherence to deadlines

Team Members Involved: Matt Crowe



Background

Forsyth County developed a new look for downtown Cumming that included master planning a \$160 million justice center complex near the downtown square. Turner & Townsend Heery was selected to provide programming, design and construction management services for a Public Bond Package. The Justice Center Complex is comprised of a new Judicial Center (235,000 SF), a County Administrative building (100,000 SF), a new Sheriff's Building (70,000 SF), a new 1,100-bed Detention Center (215,000 SF), as well as a new four-level parking deck for 300 cars and a prototypical Police Precinct Building.

After beginning work, Turner & Townsend Heery was asked to manage the design and construction of a new public safety complex in addition to the SPLOST projects that they were already managing for the County.

Shortly after program completion, Turner & Townsend Heery worked closely with the County's Purchasing Department in issuing an RFP and selecting an architect for design services. Due to the complexity of the project, Turner & Townsend Heery's program manager brought in not only representatives from each of the user groups that would be housed in the facility, but also involved representatives from planning, engineering, and IT early into the design process. In addition to outside vendors.

Once the building design was approximately 30-percent complete, Turner & Townsend Heery assisted the County with the selection of a construction manager. Involvement of all the various departments and vendors was maintained throughout the remainder of the design and construction. The result was a very smooth transition of operations from the existing facilities to the new public safety complex.

Athens Clarke County Police Stations

Project Management

Location

Athens, GA

Project Dates

2003-2005

Project Cost

Total: \$25 M

Services Provided

- » Architecture
- » Civil Engineering
- » Electrical Engineering
- » Mechanical Engineering
- » Plumbing Engineering
- » Programming
- » Structural Engineering

Relevancy to the City of Norcross Police Admin Bldg

New Police Station

Extension of County Staff

Construction Management

Strict adherence to deadlines

Team Members Involved: Matt Crowe



Background

Turner & Townsend Heery provided architectural and engineering services for the police substation facility where traffic enforcement, special operations and the West Side Property Crimes Investigations officers report for duty and end their duty tours on workdays.

The facility houses half of the Traffic Enforcement Department with offices for two sergeants and a common work area for 10 traffic officers to perform administrative work, such as write accident reports, investigate/diagram incidents. It also has a storage space for traffic control devices, i.e., cones, barrels, barricades, bicycles, speed measuring devices, etc.

Additionally, the facility houses half of the Special Operations Department with an office for one sergeant plus a common work area for nine officers to complete administrative tasks, including taking/writing reports, investigating crimes and planning activities.

The West Side Property Crimes Investigation Unit contains offices for five investigators along with work space for two clerical persons and two apprentice students. In addition, the facility contains a training/community room and a fitness facility. This facility also contains a training / community room is for in-service training for ACC and community meetings to facilitate community-oriented police services.

The 2,500-SF fitness center contains locker/shower rooms for male and female officers and an open-area fitness room for cardiovascular and weight training.

Lewis R. Slaton Courthouse

Project Management

Location

Atlanta, GA

Project Dates

Original Duration: 2017-2020

Final Duration: 2017 - Ongoing

Project Cost

Original Cost: \$90M

Final Cost: \$145M (Final TBD)

Services Provided

- » Project management
- » Construction management
- » CIP planning
- » Facility needs assessments
- » Space planning/programming
- » ADA compliance programs
- » LEED Design
- » New construction
- » Major renovations
- » Existing buildings O&M

Relevancy to the City of Norcross Police Admin Bldg

Extension of County Staff

Strict adherence to deadlines

Team Members Involved: Heather Mckeen, Armond Borders, & Matt Crowe



Background

Turner & Townsend Heery was selected by Fulton County in July of 2017 to provide program management services. As part of that program the team provided project management on the \$19 Million Courthouse renovation. The team's design centered on preserving the important civic building in its original design expression, while making it viable for decades to come.

The project involved the full facade restoration of all exterior elevations of the historic, nine story, 275,000 square foot courthouse. Scaffolding was erected along the courthouse after ornamental molding made of terracotta detached from the building and fell to the sidewalk below. As part of the restoration, skilled craftsmen cleaned, repaired and replaced cracked and failing terracotta and granite on the facade fixed exterior leaks to improve safety for pedestrians traveling near the courthouse and eliminate water intrusion into the building. The roof was also replaced with slate to provide long-term protection. Following the removal of the scaffolding, workers refinished the entry ways, handrails, ornamental lamps, and clean remaining granite stains.

On May 17, 2022, the project received an Award of Excellence for Historic Preservation by the Atlanta Urban Design Commission.

“It truly has been an exciting experience to be able to work with a team assigned to do a full exterior restoration that included using materials that are original to the building such as terracotta. The county and its residents will be proud of the work that's been done”

Bill Mason

Facilities Program Manager

Attachment: Project Manager RFP - Turner and Townsend Proposal (23-6762 : RFP for Project Manager (Public Safety Building))

Powder Springs Police Station & Municipal Court Building

Program and Project Management

Location

Powder Springs, GA

Project Dates

2010-2014

Project Cost

\$9M

Services Provided

- » Budget Management
- » Design Coordination
- » Permitting
- » Bidding
- » Project Procurement
- » IT Coordination
- » Owner/Architect/Contractor Coordination
- » Contract Negotiations
- » Change Order Review
- » Facility Transfer Logistics
- » On-Site Inspection

Relevancy to the City of Norcross Police Admin Bldg

Public Safety Facility

Extension of County Staff

New Construction

Team Members Involved: Chad Kastner



Background

Chad Kastner was the program manager for the City of Powder Springs police station and municipal court renovations. The Powder Springs public safety building that houses the station and court facility was constructed in 1992. Since that time, Powder Springs has experienced substantial growth, necessitating larger, updated facilities. The city passed a bond issue to fund this expansion.

Chad conducted a facility analysis and recommended that the police station be relocated, while renovating the existing facility to serve as the municipal court. The city purchased a 17,000 square feet existing building and renovated it to serve as the new police station.

Chad provided program management services including budget management, design coordination, permitting, bidding, project procurement, IT coordination, Owner/Architect/Contractor coordination, contract negotiations, change order review, facility transfer logistics and on-site inspection.

Attachment: Project Manager RFP - Turner and Townsend Proposal (23-6762 : RFP for Project Manager (Public Safety Building))



City of Duluth | *Turner & Townsend Heery provided Program Management Services for 3 Years.*

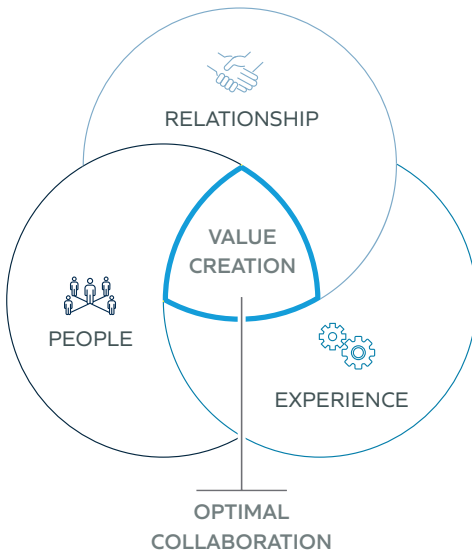
04

Technical Considerations



Turner & Townsend
Heery

Project Management Methodology



Project Focal Points

- *Admin & Court Programming*
- *Bldg Demolition Logistics*
- *Water Line Demolition*
- *Stevens Rd New Design*
- *More Efficient Larger Parking Lot with EV spaces*
- *Minimizing Impact to Residential Properties during Construction*
- *Maintaining Budget Goals*

Kelley and her team will provide the City with an end-to-end solution ranging from assessing the City's facility needs, through budget validation, design and consulting team assembly, design oversight, design options analysis/value engineering, and construction and commissioning oversight.

Our team is highly focused on identifying the City's vision and expectations and translating these needs into an effective project plan. This "big picture" focus ensures that project decisions, no matter how granular, reflect the strategic needs and goals of the City.

The first step is to understand the City's vision. The next step is to get the right team members on board to start the investigations and design work.

Our management philosophy and methodology are focused on managing the connection between the three major phases of the program: pre-design phase management services, design phase management services, and construction phase management services. Our focus is to provide responsive and informed leadership to standardize and implement the best practices possible for the City and its new Police Administration Building.

We protect the City by minimizing and managing the risks inherent in designing and constructing complex ground-up, new construction projects like the new Police Administration Building. This is accomplished by applying our knowledge gained from our other similar local government ground-up projects. Providing an objective and experienced viewpoint during each phase and supporting all decisions with timely and accurate information is the foundation of effective project management.

Our Project Management Framework

- » Develop processes for gathering and reporting program data
- » Monitor all key decision points and associated decision dates
- » Contract with experienced consultants that will provide constant support to the project
- » Determine impacts of delayed decisions on the construction program
- » Manage the processes and resources that support issue and risk identification, communication and resolution
- » Highlight critical issues that may impact project completion dates
- » Monitor scope changes and their impact on cost and delivery dates
- » Strengthen team problem-solving by proposing both high-level and detailed solutions to issues

We Are Day One Ready

Based on our visit site, there are several site conditions that will require further discussions and evaluations with the Team to determine how potential risks can be minimized and how the most effective management approach for your project can be achieved. Our team is prepared with solutions, Day One!



Standing Above & Apart

1. **HAND-PICKED LEADER & DEDICATED SINGLE POINT-OF-CONTACT.** Kelley Brown, proposed Project Director, has extensive project management experience similar in size, scope, and complexity. **Her relationship with the City will be built on trust, creative solutions, improved conflict resolution, and efficient project execution with an inclusive team that is committed to deliver the same successful outcomes for the new Police Administration Building Project.**
2. **WE SEE THE BIG PICTURE AND MANAGE THE DETAILS.** **We've managed the planning, team assembly, design, procurement, and new ground-up construction projects similar to yours.** We understand that the project has an estimated budget of \$22-\$28M and could take three to five years to complete. Kelley and her team will apply lessons learned from their past experience with similar government projects to maximize the quality of the Police Administration Building.
3. **INNOVATIVE & INDUSTRY LEADING.** Our services enable automated processes and methodologies and ensure we identify each project element, seize value engineering opportunities, and complete reports accurately. **We go above and beyond to maximize all project controls and integrate our best practices into each process.**
4. **INTEGRITY & TRANSPARENCY.** **Kelley will ensure all team members respect your best interests. We believe communication is the key to a successful project.** Our honesty, openness, transparency, and prompt recommendations will contribute to good project decision-making.
5. **TRUSTED ADVISOR & PARTNER.** Kelley and her team will work to create lasting value through informed decisions during all project phases. We will help you engage the right services, the right consultants, and oversee project delivery to ensure we successfully meet your objectives. We will protect your interests from a financial, contract, and risk perspective. **We will work closely with you and sit on your side of the table to ensure all project team members deliver their scope and contract requirements on time and within budget.**

The Turner & Townsend Heery Toolbox

Below describes our Turner & Townsend Heery ToolBox. Each of these documents and plans assist us in effectively monitoring and managing the schedule, costs and risks that will accompany the City's project. **Although only a few of the ToolBox Plans are highlighted here, all of the Plans are created to monitor the projects' progress; track the entire team's and City's communication and efforts; and allow the City to see "up-to-date" cost and schedule data for the Police Administration Building.**

Design Build's Deliverable	Article	Phase	Required for Campus Specific Project (Y/N)	Comments Regarding Deliverable	Due Date	Actual Delivery Date
Schedule of Procurement for Long Lead Items	2.2.10	Preconstruction/Design	Y			
Inventory Control Plan	3.1.2.3	Preconstruction/Design	Y	Develop with Owner and PM		
Schedule of Values to be used in Payment Applications for Review	4.3.1.2 & 4.3.10.2	Preconstruction/Design	Y	Owner to review prior to first payment application submitted		
List of Employees assigned to perform the work with indication of the wage	4.4.3.2	Preconstruction/Design	Y			
List of Trade Contractors	1.2.3.4	PreConstruction	Y	Owner has option to Disqualify Proposed Trades		
List of Vendors/Contractors/Suppliers	1.2.3.5	PreConstruction	Y	Owner has option to Disqualify Proposed Vendors/Suppliers		
Staffing Plan & Wage and Salary Schedules for Approval	1.2.3.11	PreConstruction	Y			
Identify Safety/Prevention of Accidents Person	1.4.3	PreConstruction	Y			
Written Environmental QA/QC	1.4.7	PreConstruction	Y			
Written Crisis/Emergency Management	1.4.7	PreConstruction	Y			
Written Health & Safety Program	1.4.7	PreConstruction	Y			
Identify Qualified Coordinator for Environmental Programs	1.4.7	PreConstruction	Y			
Performance Bond	1.5.1	PreConstruction	Y			
Payment bond	1.5.1	PreConstruction	Y			
Insurance Certificates	1.5.3.1	PreConstruction	Y	Already Provided as part of Contract		
Issuance of GA Security and Immigration Compliance Act Affidavits	1.7.1.7	PreConstruction	Y	Already Provided as part of Contract		
Proposed Rental Rates on Heavy Equipment in Event of Change Order	2.2.7.2	PreConstruction	N	Due Prior to Work Starting		

Contractual Deliverables

Because we understand the importance of monitoring the demands of the contract, we dissect every contract into a tracking list of general contractor deliverables. This GC Deliverables Tool can then be used as the project progresses to confirm that all contractual obligations have been met. We also have a separate Deliverables Tool for the designer's contract.

Risk Register

Every project encounters risks. The Turner & Townsend Heery Risk Register tracks those risks and identifies their impact on time, cost, or quality. By documenting and tracking the project's risks, we can better manage decisions that need to be made to reach the Police Administration Building's budget and schedule demands.

Action Item List

In order to track deliverables from Team members, Turner & Townsend Heery uses the Action Item List to manage scopes, due dates, and foresee potential impacts to other components of the project. The Action Item List is shared with all team members so that they can be aware of their deliverables and their efforts' impact on the project's schedule. This becomes a live "To Do" list for the entire team and the City.

Item No.	Category	Action Item Description	Date Opened	Status	Date Closed	Responsible Team Member	Comments
1	PreCon	Obtain BCL Prevaling Wages for Davis Bacon	5/19/2022	Closed	6/6/2022	John Jones	Need Certificate for release Application Closed
2	PreCon	Sign Out and Scan PVSU Hard Copy Plans	5/19/2022	OPEN		Mark Allen	Send scanned copies to team members then return hard copies to Ed. This will remain open until MA states that they have all the design plans they need for the project.
3	PreCon	Send Electronic Files	5/19/2022	Closed	6/6/2022	Ed Dufresne	Sending electronic and hard copies.
4	PreCon	Issue Preliminary Program (Schedule/Quality/Scope/Emergency Contact) for initial 5 Bldg Assessments (May 25-27th)	5/19/2022	Closed	5/24/2022	Mark Allen	Preliminary Program will need to be approved by Ed prior to visiting the first 5 buildings May 25-27th. Letter Program was issued by MA and clarified with multiple emails from CBRE
5	PreCon	Create SharePoint site and share access with Team	5/19/2022	Closed	6/7/2022	Eliisa Ryan	Invitations sent out Tuesday 6/7/22
6	PreCon	Email Bonds in electronic format to BOR	5/19/2022	Closed	5/19/2022	John Jones	Sent to Greg and Terence Higgins at BOR
7	PreCon	Complete Assessment of Remaining 4 Bldgs in Program	6/8/2022	OPEN		GC/Arch	Schedule TBD, but prior to May 2023
8	PreCon	Notify 5 Bldg Stakeholders of Upcoming Assessments May 25th-27th	5/19/2022	Closed	5/20/2022	CBRE	Email sent
9	PreCon	Present Assessment Findings from existing buildings	6/8/2022	Closed	6/13/2022	Mark Allen	Received from MA on 6/13/22. Commissioning report was issued on 6/10/22

1. Risk Identification		2. Risk Assessment		3. Risk Mitigation		
Sub #	Date Reported	Project Phase at Identification	Risk Description/Risk Event	Impact Description	Completed Actions	Responsible Person
1	5/19/2022	PreConstruction	Team decided to start assessments on only 5 buildings as opposed to assessing all 10 buildings once	Assessments of only initial 5 buildings does not get the program underway, but could slow down the process if the 5 building assessments' costs determine that there is more money available for other buildings to be added to the program that have not been assessed	CBRE will work with MA to obtain estimated pricing as soon as possible to determine if additional assessments on other buildings need to be added to the program to reach the full funding restriction. 6/10/22. 6 more buildings are scheduled to be investigated on 6/10/22. Cost estimates have not been provided, but additional site visits and plan research needs to be performed per.	MA/CBRE
2	5/26/2022	PreConstruction	Ordering long lead items in a timely manner	MA and GC have been encouraged to identify the need for long lead items as early in their assessments as possible	Waiting for initial assessments to be discussed at 6/8/22 team meeting. At 6/8/22 meeting, it was mentioned that there aren't seem to be any current long lead items with the first 5 buildings (Jefferson, Library, Harrington, Pellegrini, Tracy, Adams). However, the 6/10/22 Site Report and TIC 6/10/22 Report both noted that AHJ units will need to be replaced.	GC/ARCH
3	6/30/2022	PreConstruction	Team decided to add 6 new buildings to assessment. Therefore buildings will not be assessed as part of the program before design starts	Based on its 50th funding and the initial results of the first 5 buildings noted on 5/26/22, it was not reported that all 10 buildings will be part of the program. And the second set of 5 buildings may not all be part of the program	Site visit for second round of buildings will occur 6/26/22	GC/ARCH

Cost Management

80% of savings result from decisions made before construction.

Our team's approach to a successful, stress-free program is a combination of cost estimating and cost control. Our control system relies on timely, accurate construction data to manage project costs throughout the design, construction, and post-construction phases. We will use project management software to track all budgets and costs as they occur and produce project cost flow and analysis, payment updates, change order logs, and value-engineering reports.

We will prepare a total program budget which will include a construction cost estimate that is based on the City's project requirements and other anticipated costs, such as consultant fees and testing, and the appropriate amounts to cover unknown items or items lacking defined scope. Once you review and approve the total program budget, that budget becomes the benchmark for how we track costs throughout the design and construction phases.

Real Savings for Our Clients

Augusta-Richmond County - Turner & Townsend Heery's recommendations for design and construction adjustments saved the County an estimated \$30 Million

The City of Duluth's Public Safety Building - Turner & Townsend Heery's value engineering saved the City \$400,000, which was used for upgrades throughout the building.

Cobb County SunTrust Park (Atlanta Braves Stadium) Development - As Owner's Representative, Turner & Townsend Heery identified \$1.3 million in buyout savings.

Our team will prepare an anticipated cost reports to compare with the total program budget so that the City is always aware of the cost status and progression.

If the anticipated cost report shows the program is over

budget, our team will meet to determine the cause and bring the budget back on track. We understand lack of details, failure to allot allowances for unforeseen and site-specific conditions can lead to budget problems. Because major building systems are the costliest portions of most projects, our team will evaluate the structural, sprinkler system designs, HVAC, and electrical system designs first, while concurrently maintaining a sharp focus on site design.

Experience with Public Buildings & Codes

Today 87% of our project management work is in the public sector and with clients striving to provide the best for their employees, visitors, families, and communities. We understand investments are accountable to taxpayers and we will invest special care with financial management and long-term facility viability so budgeted dollars are used properly. Our team is highly experienced with municipal government buildings. Our management of over 8 local government's programs and SPLOST funds has allowed us to accrue an expertise in financial management. This expertise allows us to confidently assess and evaluate budget costs and spending and identify the early "red flags" before they have a negative impact on the project.

While we will rely upon the Architect of Record for specifics of code compliance, our management plan will take into account all local codes, and Authorities Having Jurisdiction (AHJs). We will meet early and often with the City's Engineer and Staff and the designated Fire Marshall. It is always our plan to establish a relationship with the City Staff and Fire Marshall to ensure that the design and construction will be appropriate for your Police Administration Building.

Value Engineering

We believe that providing value to all stakeholders is critical to long-term success of the City's project. We believe that value comes in various forms, including quality, specific savings, and value perception by the City of Norcross Community. The initial programming stages of any project are the point in the process when space requirements, facility and operational goals, and stakeholder expectations are defined and documented. Each of the subsequent phases of the work is directed toward successful execution of those expectations and decisions made during the pre-planning and programming phases for the project.

Kelley and her team will analyze each design decision for adequacy, efficiency, and cost. As part of the Turner & Townsend Heery Toolbox, Kelley will create a log to track all value-engineering items as our team performs a "back check" to confirm all accepted value-engineering items are incorporated. We will use the technical expertise of our entire team in architectural and engineering disciplines and hands-on practical experience to provide potential better value options to the City for consideration. We will facilitate a value engineering workshop for the Police Administration Building with the project architect, their engineers, and the general contractor. We will also collaborate with the City's Department of Public Works, Facilities & Parks staff to consider alternative systems and components and make practical, cost-effective system selections considering the life-cycle of the building.

As part of our constructability reviews, we regularly evaluate the developing documents and provide input related to the systems and components cost and value life cycles, construction sequencing, means and methods, construction duration of construction methods, and constructability. **Kelley and her team will be able to provide conceptual estimates, unit price estimates, value engineering studies, value analysis of building systems and components, and constructability analyses.**

Experience in Action: Through a proactive value engineering, we recently saved a client \$7M on a \$65M newly constructed building.

Our Communication Plan

Building Trust, Through Open and Honest Communication

We believe it is essential to have a single point of contact who represents the Turner & Townsend Heery team. **Our Project Director, Kelley Brown,** will be the primary contact for the Police Administration Building project and will lead our team, respond to questions, develop processes, and monitor design and construction for the project. Kelley will use meetings and reporting tools throughout the course of the program as opportunities to assure that the correct and appropriate information is understandably and timely communicated and the appropriate City stakeholders are engaged in the development of the project.

We will develop key elements of our Communications Plan and subsequent reports around the types of information we need to convey and can include:

- » Projected costs
- » Funding (on-hand, required, encumbered, and expensed)
- » Project schedules (overall baseline schedules versus actual schedules; look ahead forecast)
- » Pre-construction issues, programming and planning status, permitting, enabling activities, specialty contracts, construction solicitations, long-lead equipment and construction items, wayfinding, etc.
- » Construction issues regarding contractor management and/or vendor contracts for construction, materials, and/or equipment
- » Summary of resolved issues or decisions reached, submittal, and RFI summary reports
- » Special milestone events (contract awards and Proceed Orders, design concepts, and substantial completions)

We will combine all key elements and all identified stakeholders into a Communication Plan delivered as the information is transmitted.

We will use all these reports to inform the City of the project's status and offer summary reports when needed.

Construction Administration

A Commitment to Continuous Improvement

We believe an open dialogue with the City is the key to developing solutions that meet the needs of the Police Administration Building project functionally, efficiently, and cost-effectively.

The construction phase of the project will require clear leadership and experience. We will provide direction, controls, and guidance from representing all stakeholders at job meetings and monitoring construction progress to maintaining design intent and operational goals and negotiating change orders. We will approach the expansion project as if we were spending our own money and actively managing the construction administration process as if we were the owner of the project.

During the Construction Phase, Turner & Townsend Heery will constantly address issues and questions and use our knowledge base of strong communication skills and processes to interact with the construction team, manage project meetings, and mediate conflict resolution. We will apply a hands-on philosophy. We understand key details related to materials, complicated architectural design, and work sequencing can detour a project quickly. **Our construction administration activities will include but will not be limited to:**

- » Maintain field management reports to document on-site activities
- » Evaluate field situations with the City, the architect, and general contractor
- » Review and confirm the design and construction team schedules and phasing
- » Review/recommend requests for changes to contract time and/or price through the Change Management Plan
- » Confirm safety programs
- » Review work progress and evaluate the percentage of completion for payment
- » Process and track submittals, shop drawings, change orders, ASIs, and RFIs
- » Progress reporting for work completed, milestones, scope changes, and budget forecasts

Ensuring Quality Through Inspections

Regular inspections will confirm that the design intent is being achieved. While Turner & Townsend Heery does not provide inspections, we will contract with and oversee the third party that conducts them throughout the process. Continual inspection of on-going project work is mandatory to assure that the materials being installed, the equipment used to install these materials and the workmanship all meet or exceed the requirements of the contract drawings and specifications in order to produce a usable finished product.

As part of the inspections, our staff are responsible for the following activities:

- » **Develop** a project specific quality control plan with the Contractor
- » **Integrate** the quality control program into the contractor's contract
- » **Review** contractor's Daily Reports of work performed
- » **Maintain** daily Reports to record the work inspected
- » **Coordinate** site meetings to inspect mock-ups for both material specification adherence and to establish finish quality
- » **Notify** the construction contractor of discrepancies or variances that are not corrected promptly
- » **Lead** progress meetings to assure contractor and subcontractors are aware of any deficiencies and understand the cure
- » **Maintain** an active list of deficiencies/variances and omissions, indicating corrective action status
- » **Review** the marked-up a set of drawings for major as-built drawings to verify the contractor's official as-built drawings

Our Proven Process



Cost Management

- » Performing Scope to Budget analysis and reporting deviations through continuous Value Analysis of the Police Administration Building
- » Provide financial management and cost avoidance
- » Develop cost estimates by way of Turner & Townsend Heery 's nationwide expertise and resources
- » Manage costs through review of changes against budget, managing expectations, comparison to other projects, and controlling design compliance with desired program



Procurement of Design and Construction Services

- » Negotiate Design Fees by removing duplicate scope
- » Facilitate a competitive RFQ/P Process by managing the process, advising on contracting methods and language
- » Provide Contract Development and Compliance Monitoring
- » Increase vendor participation through our relationships which brings lower prices to the City



Schedule Management

- » Complete projects more quickly and save money, time, and resources
- » Manage Schedule through early identification of schedule issues, development of recovery plans, ensuring proper logic, identifying risks, and monitoring project progress
- » Expediting City provided information up front to allow Design & Construction to hit the ground running



General

- » Apply proven Project Management techniques
- » Provide Resource Depth and Adaptability
- » Identify, analyze, and mitigate Risk Planning through analysis of budget, schedule and scope interaction, and broad market experience
- » Provide faster issue and problem resolution through enhanced project communication between all parties to ensure common understanding of issues, resolutions and City responsibilities
- » Fill in the gaps; scope not provided by the Designer or Contractor



Quality Control

- » Hold focused design reviews, engaging the City of Norcross staff to review design, ensuring completeness of docs
- » Conduct Design Reviews to address Compliance, Completeness, Constructibility and Coordination
- » Identify common problems or choices like maintainability, reliability, usage of equipment or materials that in our experience, may be short-sighted or present future issues
- » Provide Field Observation
- » Facilitate quick response to issues before they are covered up



Project Reporting

- » Provide Reporting and Reporting Tools using our Turner & Townsend Heery Toolbox
- » Manage Project Controls, including Financial and Document Controls



Finishing Strong

- » Manage Project Closeout Process, including O&M Manuals, As-Builts, Audit
- » Oversee the City's Move-In process, we are your "go-to" after the GC leaves
- » Provide Warranty Coordination





City of Suwanee | *Turner & Townsend Heery provided Program Management Services for 4 Years.*

05

Forms



Turner & Townsend
Heery

BID PACKET CHECKLIST

PROJECT: Project Management – RFP 09-06

BID DATE: June 9, 2023

Enclosed with this Bid Packet are the following Forms and instructions. Use this checklist to ensure you have properly completed all Forms. You must return the following pages to be eligible for consideration of this project.

- 

 Two Hard Copies & One Electronic Copy of Bid
- *See
Below

 Bid Bond or Certified Check if bid is over \$30,000
- 

 Certificate of Liability Insurance
- 

 E-Verify Contractor & SAVE Affidavits
- 

 Reference Page
- 

 Mail or Deliver Proposal to:

 Tony Harris
 Ref: Project Management RFP
 City of Norcross – Department of Public Works, Utilities & Parks
 345 Lively Ave
 Norcross, GA 30071

Turner & Townsend Heery has a bonding company on hand and can provide the bonding, when and if required.

References for Turner & Townsend Heery

The Firms must provide at the time of bid opening a list of contact numbers, addresses and a contact person from three (3) jobs completed having similar specification within the metro Atlanta area.

The City of Norcross requests a minimum of three (3) references where work of a similar size and scope has been completed.

1. Company Name: Fulton County, GA* Applicable Team Members: Heather McKeen, Matt Crowe and Armond Borders

Description of Project: \$90M Capital Improvement Plan & \$55M Capital Improvement Plan

Completion Date: Ongoing

Contact Person: Bill Mason | Facilities Program Manager

Telephone: 404.612.4812 Fax: N/A

Email address: bill.mason2@fultoncountyga.gov

**Contract Completed Under the name "CBRE Heery"*

Applicable Team Members:
Heather McKeen, Matt Crowe
and Armond Borders

2. Company Name: Atlanta Fulton County Public Libraries*

Description of Project: Capital Improvement Program Phase I (\$167M) & Phase II (\$108M)

Completion Date: Ongoing

Contact Person: Al Collins | Asst. Director Building Engineering

Telephone: 404.730.1822 Fax: N/A

Email address: alfred.collins@fultoncoga.com

**Contract Completed Under the name "CBRE Heery"*

3. Company Name: City of Powder Springs* Applicable Team Members: Chad Kastner

Description of Project: City of Powder Springs Police Station and Municipal Court Renovations.

Completion Date: 2014

Contact Person: Pam Conner | City Manager

Telephone: 770.943.1666 Fax: N/A

Email address: pconner@cityofpowdersprings.org

**Project Completed by AEI*

O.C.G. A. § 50-36-1(e)(2) AFFIDAVIT

By executing this affidavit under oath, as an applicant for a loan, grant, tax credit and/or other public benefit, as referenced in O.C.G.A. § 50-36-1, administered by the Georgia Department of Community Affairs, the undersigned applicant verifies one of the following with respect to my application for a public benefit:

- 1) ☒ I am a United States Citizen.
- 2) ☐ I am a legal permanent resident of the United States.
- 3) ☐ I am a qualified alien or non-immigrant under the Federal Immigration and Nationality Act with an alien number issued by the Department of Homeland Security or other federal immigration agency.

My alien number issued by the Department of Homeland Security or other federal immigration agency is: _____.

The undersigned applicant also hereby verifies that he or she is 18 years of age or older and has provided at least one secure and verifiable document, as required by O.C.G. A. § 50-36-1(e)(1), with this affidavit.

The secure and verifiable document provided with this affidavit can best be classified as:

A driver's license issued by the U.S. government in the state of Georgia.

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of O.C.G.A. 16-10-20, and face criminal penalties as allowed by such criminal statute.

Executed this the 8 day of June, ²⁰²³~~201~~ in Atlanta (city), Georgia (state).

Heather McKeen
*Signature of Applicant

Heather McKeen, Vice President
Printed Name of Applicant

SUBSCRIBED AND SWORN
BEFORE ME ON THIS THE

8 DAY OF June, 2023

Alexis Conway
NOTARY PUBLIC

My Commission Expires:

6/23/2026



*This Affidavit must be signed by the same person who executes the Application Certification Form Letter

Attachment: Project Manager RFP - Turner and Townsend Proposal (23-6762 : RFP for Project Manager (Public Safety Building))



SAVE Public Benefit Affidavit O.C.G.A. § 50-36-1

Instructions: As required by Georgia Security and Immigration Compliance Act of 2006, as amended, every agency administering or providing Public Benefits is responsible for requiring that applicants for public benefits execute a sworn affidavit verifying the applicant's lawful presence in the United States (Ga. Code 50-36-1(f)(2)). The applicant shall execute this affidavit in front of a Notary and return it to the city along with the associated application, renewal form, contract, bid packet, or other applicable document.

By executing this affidavit under oath, as an applicant for RFP 09-06 Program Management Services (Occupational Tax license or Alcoholic Beverage license or any other Public benefit) as referenced in O.C.G.A. § 50-36-1, from the City of Norcross, the undersigned applicant verifies one of the following with respect to my application for public benefit. (Please check one)

- 1) X I am a United States citizen. (REQUIRES VERIFICATION AT SUBMISSION)
- 2) _____ I am a legal permanent resident of the United States.
- 3) _____ I am a qualified alien or non-immigrant under the Federal Immigration and Nationality Act with an alien number issued by the Department of Homeland Security or other federal immigration agency.

My alien number issued by the Department of Homeland Security or other federal immigration agency is: _____

The undersigned applicant has also hereby verifies that he or she is 18 years of age or older and has provided at least one secure and verifiable document, as required by Georgia Law O.C.G.A § 50-36-1(f) (1) A complete list of secure and verifiable documents on back of this form.

REQUIRES VERIFICATION AT SUBMISSION - Which type of secure and verifiable document was provided with this affidavit? Georgia Driver's License

In making the above representation under oath, I understand that any person who knowingly and willfully who makes a false, fictitious, or fraudulent statement or representation in this affidavit shall be guilty of a violation of O.C.G.A. § 16-10-20, and face criminal penalties as allowed by such criminal statute.

MUST BE COMPLETED BY NOTARY

I, Heather McKeen (representative for) Turner & Townsend Heery, LLC
(Printed NAME of individual and natural person) (Name of BUSINESS, corporation, partnership, etc.)

[Signature]
Signature of Applicant

05/23/2008
Date

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE 8 DAY OF June, 2023

Executed in Atlanta (City), Georgia (State)

[Signature]
NOTARY PUBLIC Signature

6/23/2026
My Commission Expires



65 Lawrenceville St. Norcross, GA 30071 [P] 770.448.2122 [F] 770.448.5945 www.norcrossga.net

Private Employer Affidavit Pursuant To O.C.G.A. § 36-60-6(d)

By executing this affidavit under oath, the undersigned private employer verifies one of the following with respect to its application for a business license, occupational tax certificate, or other document required to operate a business as referenced in O.C.G.A. § 36-60-6(d):

Section 1. Please check only one:

(A) ☒ On January 1st of the below-signed year, the individual, firm, or corporation employed more than ten (10) employees¹.

*** If you select Section 1(A), please fill out Section 2 and then execute below.

(B) ☐ On January 1st of the below-signed year, the individual, firm, or corporation employed ten (10) or fewer employees.

*** If you select Section 1(B), please skip Section 2 and execute below.

Section 2.

The employer has registered with and utilizes the federal work authorization program in accordance with the applicable provisions and deadlines established in O.C.G.A. § 36-60-6. The undersigned private employer also attests that its federal work authorization user identification number and date of authorization are as follows:

Turner & Townsend Heery, LLC
Name of Private Employer

122332
Federal Work Authorization User Identification Number

05/23/2008
Date of Authorization

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on June, 8, 2023 in Atlanta (city), Georgia (state).

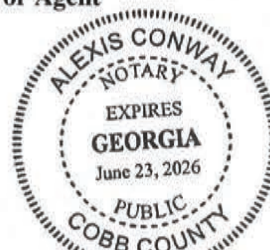
Heather McKeen
Signature of Authorized Officer or Agent

Heather McKeen, Vice President
Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME
ON THIS THE 8 DAY OF June, 2023

Alexis Conway
NOTARY PUBLIC

My Commission Expires: 6/23/2024



¹ To determine the number of employees for purposes of this affidavit, a business must count its total number of employees company-wide, regardless of the city, state, or country in which they are based, working at least 35 hours a week.



E-Verify Contractor Affidavit O.C.G.A. § 13-10-91 (b)(1)

Physical performance of services: Contracts with the City involving both physical labor and any services over \$2499.99 in value.

Contractors must be registered with and use the E-Verify program. If you have not registered, you can find the information at www.uscis.gov (click on E-verify Homepage, see start here directions.)

It is the responsibility of the Contractor to submit additional E-Verify Affidavits on every Sub-Contractor for this project.

By executing this affidavit, the undersigned contractor verifies its compliance with O.C.G.A. § 13-10-91, stating affirmatively that the individual, firm or corporation which is engaged in the physical performance of services on behalf of the City of Norcross has registered with, is authorized to use and uses the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-91. Furthermore, the undersigned contractor will continue to use the federal work authorization program throughout the contract period and the undersigned contractor will contract for the physical performance of services in satisfaction of such contract only with subcontractors who present an affidavit to the contractor with the information required by O.C.G.A. § 13-10-91(b). Contractor hereby attests that its federal work authorization user identification number and date of authorization are as follows:

Project Name: RFP 09-06 Program Management Services Date of Project: 06/09/2023

Legal Name of Contractor: Turner & Townsend, LLC

Address: 3550 Lenox Road | Suite 2300 City: Atlanta State: GA Zip Code: 30326

Federal Work Authorization User Identification Number (E-Verify Number): 122332 (4-6 digit numeric #)

Date of Authorization: 05/23/2008

EXEMPT: YES OR NO No

***If a contractor has no employees and does not hire or intend to hire they may satisfy the law by submission of (State DL or State ID) Drivers' License Number: _____**

I hereby declare under penalty of perjury that the foregoing is true and correct

Heather McKeen 06/07/2023 Heather McKeen
Signature of Authorized Officer/Agent Date Printed Name and Title of Authorized Officer/Agent

MUST BE COMPLETED BY NOTARY

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE 8 DAY OF June, 2023

Executed in Atlanta (City), Georgia (State)

Alexis Conway 6/23/2026
NOTARY PUBLIC Signature My Commission Expires

65 Lawrenceville St. Norcross, GA 30071 [P] 770.448.2122 [F] 770.448.5945 www.norcrossga.gov





TURN&TO-01

MPERRI

CERTIFICATE OF LIABILITY INSURANCE

 DATE (MM/DD/YYYY)
 9/30/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Bartlett & Company, Inc. 1601 Market Street Suite 2560 Philadelphia, PA 19103		CONTACT NAME: Melissa Perri PHONE (A/C, No, Ext): (215) 546-9660 FAX (A/C, No): (215) 546-9665 E-MAIL ADDRESS:	
		INSURER(S) AFFORDING COVERAGE	
		INSURER A : Great Northern Insurance Company	
		INSURER B : Federal Insurance Company	
		INSURER C : Pacific Indemnity Company	
		INSURER D :	
		INSURER E :	
		INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☒ PRO-JECT ☒ LOC OTHER:	X		9950-62-05	10/1/2022	10/1/2023	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
B	☒ AUTOMOBILE LIABILITY ☐ ANY AUTO OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY	X		7354-23-06	10/1/2022	10/1/2023	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
B	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE DED ☒ RETENTION \$ 0	X		7979-93-92	10/1/2022	10/1/2023	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) ☐ Y / N If yes, describe under DESCRIPTION OF OPERATIONS below		N / A	7170-90-58	10/1/2022	10/1/2023	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
B	Crime			8250-4355	10/1/2022	10/1/2023	Occurrence/Aggregate \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 EVIDENCE OF COVERAGE IS HEREBY PROVIDED FOR INFORMATION PURPOSES ONLY.

CERTIFICATE HOLDER FOR INFORMATION PURPOSES ONLY	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
--	--

ACORD 25 (2016/03)

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Attachment: Project Manager RFP - Turner and Townsend Proposal (23-6762 : RFP for Project Manager (Public Safety Building))



City of Gainesville | *Turner & Townsend Heery provided Program Management Services for 2 Years.*

06

Fee Proposal



Turner & Townsend
Heery



Fee Proposal

Total cost and line-item breakdown.

Our Program Management fees are based on a timeline of 3 months of Programming, 12 months of Design, 2.5 months of Bidding, and 18 months of Construction.

Programming: \$37,380 – approx. 3 months

Design/Bidding: \$197,034 – approx. 15 months

Construction: \$171,352 – approx. 18 months

Total Fee: \$405,766 across approx. 3 years of service

We can discuss “Month-to-Month” rates, if that complements the City’s needs better than Lump Sum Pricing.

The above fees do not include the Geotechnical Services or the Certified Field Inspection Services. Turner & Townsend Heery will competitively bid these services to obtain the best pricing for the City based on the project’s design needs. Once an awarded consultant has been identified, Turner & Townsend Heery will contract with the consultant and pass the consultant fees with no markup onto the City through invoicing.

Reimbursables are not included in this fee and can be billed at cost. The fee for the requested Bid Bond will be a reimbursable.

For clarification, the following consultants will be contracted directly with the City: General Contractor, Architect/MEP/Environmental/Civil Engineer, Commissioning, and Material Testing. Turner & Townsend Heery will be responsible for managing all the consultants as part of the program management services.



Forsyth County | *Turner & Townsend Heery provided Program Management Services for 4 Years.*

07

Schedule



Turner & Townsend
Heery

Project Schedule

City of Norcross Police Admin Bldg RFP 09-06					
ID	Task Name	Duration	Start	Finish	
1	Team Selections	35 days	Fri 6/9/23	Thu 7/27/23	
2	Procurement of Program Manager	20 days	Fri 6/9/23	Thu 7/6/23	
3	Advertisement Period Completion	0 days	Fri 6/9/23	Fri 6/9/23	
4	Review and Approval of Awarded PM Proposal	10 days	Fri 6/9/23	Thu 6/22/23	
5	Routing of Contract and Execution	10 days	Fri 6/23/23	Thu 7/6/23	
6	Procurement of Design Professional Services	20 days	Fri 6/30/23	Thu 7/27/23	
7	Advertisement Period Completion	0 days	Fri 6/30/23	Fri 6/30/23	
8	Review and Approval of Awarded Design Professional-Interviews included	10 days	Fri 6/30/23	Thu 7/13/23	
9	Routing of Contract and Execution	10 days	Fri 7/14/23	Thu 7/27/23	
10	Planning and Programming - (Approx 3 months)	79 days	Fri 7/7/23	Wed 10/25/23	
11	Initial Meetings with City and User Groups	25 days	Fri 7/7/23	Thu 8/10/23	
12	Develop Custom Communication Plan	4 days	Fri 8/11/23	Wed 8/16/23	
13	Develop Preliminary Schedule	10 days	Thu 8/17/23	Wed 8/30/23	
14	Program Review / Consolidate Programming Docs To Date	15 days	Thu 8/31/23	Wed 9/20/23	
15	Conceptual Design and Budget Analysis - Approvals	25 days	Thu 9/21/23	Wed 10/25/23	
16	Design Phase - (Approx 12 months)	261 days	Thu 10/26/23	Thu 10/24/24	
17	Schematic Design Process	50 days	Thu 10/26/23	Wed 1/3/24	
18	City Approval of Schematic Design Process/Costs	10 days	Thu 1/4/24	Wed 1/17/24	
19	Design Document Process	75 days	Thu 1/18/24	Wed 5/1/24	
20	Geotechnical/Environmental Investigations Complete	0 days	Wed 3/13/24	Wed 3/13/24	
21	City Approval of Design Document Process/Costs	10 days	Thu 5/2/24	Wed 5/15/24	
22	Construction Design Doc Process/Bid Prep - Approvals	116 days	Thu 5/16/24	Thu 10/24/24	
23	Bidding - (Approx 3 month due to Holidays)	66 days	Fri 10/25/24	Fri 1/24/25	
24	Advertisement Period	35 days	Fri 10/25/24	Thu 12/12/24	
25	Review and Approval of Awarded General Contractor - Interviews included	21 days	Fri 12/13/24	Fri 1/10/25	
26	Routing of Contract and Execution	10 days	Mon 1/13/25	Fri 1/24/25	
27	Construction - (Approx 18 months)	390 days	Fri 1/24/25	Fri 7/24/26	
28	Notice to Proceed and Start of Construction	0 days	Fri 1/24/25	Fri 1/24/25	
29	Construction Completion and Start of FFE	0 days	Fri 7/24/26	Fri 7/24/26	
Page 1					

Thank you!

For More Information:

Heather McKeen

Heather.McKeen@turntown.com
678.427.972

Jill Hackett

Jill.Hackett@turntown.com
404.889.1979



Turner & Townsend
Heery

***AGREEMENT BETWEEN
TURNER & TOWNSEND HEERY AND
THE CITY OF NORCROSS
PROJECT MANAGEMENT
RFP 09-06***

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Agreement for Project Management Services

This Agreement, made and executed as of the _____ day of _____, 2023 by and between Turner & Townsend Heery with a place of business at 3550 Lenox Road, Suite 2300, Atlanta, GA 30326 (hereinafter called "Consultant") and **the City of Norcross, Georgia**, having its principal place of business at 65 Lawrenceville St., Norcross, Georgia (hereinafter called "Client"), collectively referred to herein as "Parties", provides as follows:

ARTICLE 1 – GENERAL OBLIGATIONS OF CONSULTANT

The description of the Client's project (The "Project") and the Scope of Services as they relate to project management for the architectural design and construction of the Police Administration Building (hereinafter called "Services") to be provided to Client is stated in a formal proposal from Consultant dated **June 9th, 2023** (the "Proposal"). The Proposal is made a part of this Agreement by reference. The Proposal includes the scope of services which complies with the requirements of the Request for Proposal (RFP 09-06). Nothing in this Agreement shall be construed as an assumption by the Consultant of the responsibilities or duties of those parties under contract with the Client for any aspect of the construction and design of the Project (hereinafter, "Construction Professionals"), and Consultant shall be entitled to rely upon Construction Professionals for the proper performance of their obligations pursuant to their respective contracts with the Client. The Parties agree that as between the Consultant and Client: (i) the Construction Professionals engaged by Client for design shall be solely responsible for the design requirements and design criteria of the Project; and (ii) the Construction Professionals engaged by Client for construction shall be solely responsible for construction means, methods, techniques, sequences and procedures, schedules, and for safety precautions and programs in connection with the Project.

ARTICLE 2 – COMPENSATION

Consultant will be compensated for Services as set forth in Appendix "B."

ARTICLE 3 – PAYMENTS

Consultant will submit monthly invoices for compensation and expenses by electronic transmission. Payments will be due within 30 days after receipt of invoices and shall be made by electronic funds transfer to the bank account designated in the invoice. Past due amounts will accrue interest at one and one-half percent (1 ½%) per month, without limiting other remedies.

ARTICLE 4 – PERIOD OF SERVICE

The Consultant shall make reasonable efforts to complete its services for the project within the time period set forth in the Proposal.

ARTICLE 5 – CHANGE IN SCOPE OF SERVICES

The Client may, at any time, make changes in the Scope of Services for the project or in the definition of services to be performed. In the event Client notifies Consultant of its desire to make a change in the Scope of Services that may change the cost of performance, Consultant shall, within ten (10) working days after receiving such notice, give Client notification of any potential change in price for the Services.

Equitable adjustments to price and time of performance resulting from a change in Scope of Services will be negotiable and upon mutual Agreement by Client and Consultant. This Agreement will be modified by a written instrument, signed by both Parties, to reflect the changes in Scope of Services, price, and schedule.

Client shall have the right to terminate this agreement with sixty (60) days by written notice for or without cause. In the event of such termination, all sums due to Consultant shall be paid in proportion of the work completed. Consultant shall deliver a work product and confidential information (as defined in Article 15) and any other information or documents in possession of Consultant to the Client within seven (7) days of the termination. Consultant shall have the right to suspend its Services or terminate this agreement for cause with sixty (60) days written notice to Client. For the purpose of this section only, cause shall mean the material failure of either party to perform the requirements of this contract after providing notice of the default and the opportunity to cure within seven (7) days, the failure to provide such documentation, feedback, or information within a reasonable that precludes either party from performing its obligations under this agreement, its obligations to financial advisors or auditors, or intentional fraud or misrepresentation.

ARTICLE 6 – STANDARD OF CARE

- A. Consultant shall perform the services in a manner consistent with the degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances at the same time and in the same or similar locality. The Consultant shall put forth reasonable professional efforts to comply with applicable laws, codes, and regulations in effect as of the date of *[the execution of this Agreement, submission to building authorities, or other appropriate date]*. Changes made necessary by newly enacted laws, codes and regulations after this date shall entitle the Consultant to a reasonable adjustment in the schedule and additional compensation in accordance with the Additional Services provisions of this Agreement.

- B. Following completion of its Services, if the Services provided hereunder do not conform to the applicable Standard of Care, and the same is reported to Consultant by Client in writing promptly after recognition thereof, Consultant shall, at no cost to Client, furnish all remedial services required, to the extent caused by Consultant's negligence therewith as soon as reasonably possible after receipt of such report from Client.

ARTICLE 7 – INDEMNIFICATION

Consultant will, indemnify and hold the Client harmless from, liabilities, costs, expenses (including attorney's fees to the extent recoverable under law) suffered and brought by third-party claims for bodily injury (including death) and damage to tangible property to the extent caused by a negligent act or omission of Consultant, its employees or sub-consultant. No negligence shall be attributed to Consultant based on acts or omissions of Client's Construction Professionals.

ARTICLE 8 – LIMITATION OF LIABILITY

The Parties shall have no liability for contingent, consequential, or other indirect damages including, without limitation, damages for loss of use, revenue or profit; operating costs; or other similar business interruption losses, however the same may be caused. Excepting (i) proceeds of insurance with respect to the particular matter up to the limits of liability required under the policies set forth below or (ii) damages for delay to the Project to the extent caused by Consultant but not to exceed Eight Hundred Thousand Dollars (\$800,000.00), in no event shall Consultant incur liability under this Agreement or otherwise relating to the Services beyond the amount of fees paid or payable to Consultant under this Agreement. The limitations and exclusions of liability set forth in this Article shall apply regardless of the fault, breach of contract, tort (including negligence), strict liability. The Parties agree that the limitations and exclusions of liability set forth shall not be interpreted as a form of indemnification. Consultant shall be entitled to reasonably rely upon the sufficiency and accuracy of information furnished by the Client and others on the Project and shall not be liable for any erroneous or incomplete information so provided; however, the Consultant shall notify the client in writing of any known deficiencies in such information.

ARTICLE 9 – INSURANCE

- A. During the term of this Agreement, Consultant shall, as its sole expense, secure and maintain in-force policies of insurance of the following types:
1. Workers' compensation coverage in accordance with the statutory requirements of the jurisdiction in which Services are to be performed.
 2. Employer's liability insurance with a limit of \$1,000,000.
 3. Comprehensive General Liability Insurance, subject to a limit for bodily

injury and property damage combined of \$5,000,000 aggregate.

4. Automobile liability insurance subject to a limit for bodily injury and property damage combined, of \$1,000,000 per occurrence.
- B. Consultant shall furnish Client Certificates of Insurance evidencing the insurance coverages required in this Article 9. Should any of the above insurance policies be cancelled before the termination of this Agreement, Consultant shall mail thirty (30) days' prior written notice to Client.

ARTICLE 10 – RELATIONSHIP OF CONSULTANT TO CLIENT

The Consultant shall be and shall operate as an independent contractor with respect to the Services performed under this Agreement and shall not be nor operate as an agent, fiduciary or employee of Client. This Agreement is not intended to be one of hiring under the provisions of a Worker's Compensation statute or other law and shall not be so construed. This agreement shall not be construed as an agreement for partnership or joint venture.

ARTICLE 11 – PERSONNEL

Consultant agrees that during Consultant's performance of Services hereunder, adequate provision shall be made to staff and retain the Services of such competent personnel as may be appropriate or necessary for the performance of such Services. Client shall have the right to review the personnel assigned by Consultant, and Consultant shall remove any personnel not acceptable to Client.

Consultant may remove personnel assigned to the project without Client's prior approval, provided the progress of the Services shall not be unreasonably impaired.

Consultant shall upon execution of this document identify an individual who shall serve as the primary contact for the project and to whom any change orders or requests for services or information shall be forwarded.

ARTICLE 12 – OWNERSHIP OF INSTRUMENTS OF SERVICE AND DATA

All materials and information that are prepared exclusively and uniquely for and funded by Client hereunder are the property of Client. Consultant may retain one complete set of reproducible copies of all of its Instruments of Service. All proprietary information, intellectual property or other intellectual capital that Consultant has developed, created or acquired prior to or independently of this Agreement are and shall remain the property of Consultant.

ARTICLE 13 – PERMITS AND LICENSES

Consultant represents to Client that it has and will maintain during the performance of

the Services under this Agreement any permits or licenses which, under the regulations of Federal, State, or Local governmental authority, are required to maintain to perform the Services.

ARTICLE 14 – ADHERENCE TO LAWS

Consultant shall adhere to Federal, State, and Local laws, rules, regulations, ordinances, and the direction of applicable agencies applicable to performance of the Services hereunder including without limitation, all applicable provisions of Federal, State, and Local law relating to equal employment opportunity and non-discrimination.

ARTICLE 15 – NONDISCLOSURE OF PROPRIETARY AND CONFIDENTIAL MATERIALS

Client and Consultant agree that any disclosure will be made on the following basis:

- A. Confidential Client information (“Primary Data”) disclosed to Consultant which is identified in writing by Client as proprietary to Client shall be: (1) Safeguarded, (2) maintained in confidence, and (3) made available by Consultant only to those of its employees or others who have a need to know and agree to equivalent conditions pertaining to nondisclosures as contained herein.
- B. Upon completion of the project or sooner if Client so requests the Consultant shall return to Client’s representative all Primary Data furnished to the Consultant under this Agreement and shall if requested deliver to the Client’s representative all drawings, schedules, calculations, and other documents generated by Consultant for use in connection with the project (“Secondary Data”)
- C. Consultant shall not use for itself or to disclose to third parties any Primary Data or Secondary Data without the prior written consent of Client.
- D. The nondisclosure obligations pertaining to Primary and Secondary data shall terminate three years from date Consultant’s association with this project terminates. Those closure obligations shall not apply to any data which:
 - 1. Was known to the Consultant (and previously unrestricted) before disclosure of primary data to Consultant under this Agreement or before generation of secondary data;
 - 2. Is subsequently acquired by the Consultant from a third party who was not in default of any obligation restricting the disclosure of such information; or
 - 3. Is subsequently available or becomes generally available to the public.
- E. Notwithstanding this non-disclosure obligation, Consultant may nevertheless draw upon its experience in its future association with other Clients.

ARTICLE 16 – [RESERVED]

ARTICLE 17 – FORCE MAJEURE

Any delays in or failure of performance by Consultant or Client, other than the payment of money, shall not constitute default hereunder if and to the extent such delays or failures of performance are caused by occurrences beyond the reasonable control of Client or Consultant, as the case may be, including but not limited to, acts of God or the Public Enemy compliance with any other or request of any governmental authority; fires, floods, explosion, accidents; riots, strikes or other concerted acts of Workman, whether direct or indirect, or any causes, whether or not of the same class or kind as those specifically named above, which are not within the reasonable control of Client or Consultant respectively. If any event of force majeure as herein defined occurs, Consultant shall be entitled to a reasonable extension of time for performance of its Services under this Agreement.

ARTICLE 18 – PROJECT DELAY

If the Consultant's Proposal calls for provision of its Services under a guaranteed maximum price, fixed fee, or stipulated lump sum bases and the Consultant's work on any phase of the services is extended by one or more forced major events or other delays not to the extent caused by negligence of Consultant, then the guaranteed maximum price, fixed fee, or stipulated lump sum, as the case may be, shall be equitably adjusted.

ARTICLE 19 – [RESERVED]

ARTICLE 20 – GOVERNING LAW

This Agreement shall be governed by and construed in accordance with the laws of the state of Georgia.

ARTICLE 21 – ALTERNATE DISPUTE RESOLUTION

- A. Client and Consultant understand and appreciate that their long-term mutual interests will be best served by affecting a rapid and fair resolution of any claims or disputes which may arise out of this Agreement. Therefore, both Parties agree to use their best efforts to resolve all such disputes as rapidly as possible on a fair and equitable basis. Towards this end, both Parties agree to develop and follow a process for presenting, rapidly assessing, and settling claims on a fair and equitable basis.
- B. Any dispute or claim arising under this Agreement cannot be resolved by the project managers for the Parties within thirty (30) days after they identified the problem, the Parties agree that either of them may refer the matter to a panel consisting of one (1) executive from each party not directly involved in the claim or dispute for review on resolution. A copy of the Agreement, agreed upon facts (and areas of disagreement), and summary of the basis for each side's contentions will be provided to both executives who shall review the same, confer, and attempt to reach a mutual resolution of the issue.
- C. If the dispute cannot be resolved under the process set forth in Section B, the Parties may elect to resolve the dispute through non-binding mediation. If mediation is to be utilized, the Parties shall select a single unrelated but qualified Mediator who shall hold a hearing (not to exceed half a day unless mutually agreed otherwise) during which each party shall present its version of the facts (support, if desired, by sworn, written testimony, and other relevant documents), its assessment of damages, and its argument periods. The Parties shall provide the Mediator with copies of all documents provided to their senior executives under Section B at least ten (10) days prior to the scheduled date of the mediation hearing. The Parties may also provide the Mediator with copies of any laws or regulations that they feel are relevant to the dispute. A copy of the Agreement and any disputed purchase orders will be provided to the Mediator. Formal written arguments, legal memorandum, and live testimony are discouraged but may be permitted at the discretion of the Mediator. Both Parties agree to make any involved employees or documents available to the other party for its review and use in preparing its position under this clause without the need for subpoena or other court order.
- D. Following the mediation, the Mediator will meet with both Parties and provide each of them, on a confidential basis, with his/her views of the strengths and weaknesses of their respective positions. The Parties will then reconvene and, with the assistance of the Mediator, attempt to resolve the matter. If the Parties cannot achieve resolution on the day of the mediation hearing or within forty-eight (48) hours thereafter, the Mediator will within fifteen (15) additional days issue a written non-binding decision on the issue.

- E. If the matter has not been resolved utilizing the processes set forth above and the Parties are unwilling to accept the non-binding decision of the Mediator, either or both Parties may elect to pursue resolution through litigation. In the event of any litigation between the Parties, it is agreed and stipulated that the case shall be heard and decided by the court, without a jury.
- F. The costs of the Mediator shall be borne equally by the Parties. Each Party will bear its own cost of mediation.

ARTICLE 22 – ADDITIONAL TERMS AND CONDITIONS

- A. Client acknowledges that Consultant is not an environmental expert or consultant in the field of hazardous materials (as defined by applicable law). With respect to hazardous materials or other pre-existing hazardous or non-hazardous conditions that may be present, below, on, about or otherwise affecting the Project or any property of Client, Consultant shall not be responsible to detect, handle, remediate or dispose of such materials or conditions.
- B. Consultant may at its discretion engage subcontractors to perform work hereunder provided Contractor shall promptly and fully pay said subcontractor and, in all instances, remain responsible for the proper completion of this contract.
- C. Contractor agrees to carry and pay for all workers compensation, public liability, property damage, unemployment compensation insurance and payroll taxes as required by law.
- D. Contractor shall at its own expense obtain all permits necessary for the work to be performed.
- E. Contractor shall not be liable for any delay due to circumstances beyond its control including strikes, casualty, or unavailability of materials.
- F. Reserved.
- G. Contractor has familiarized itself with the nature and extent of the Agreement, work, locality, and with all local conditions and Federal, State, and Local laws, ordinances, rules, and regulations that in any manner may affect cost, progress, or performance of the Services. Contractor is aware that it must be licensed to do business in the State of Georgia.
- H. No assignment by Contractor of any rights under or interests in the Agreement will be binding on the other Party hereto without the written consent of the Party sought to be bound.

ARTICLE 23 – NOTICES AND/OR COMMUNICATIONS

Notices and or communications to be given under this Agreement shall be in writing and shall be addressed as follows:

To Consultant

Original to: Rob Chomiak
 Position: President
 Address: 3550 Lenox Road
Suite 2300
Atlanta, GA 30326

Copy to: Heather McKeen
 Position: Vice President
 Address: 3550 Lenox Road
Suite 2300
Atlanta, GA 30326

To Client

Original to: Craig Newton
 Position: Mayor of Norcross
 Address: 65 Lawrenceville St
Norcross, GA 30071

Copy to: Tony Harris
 Position: Interim Community
Development and Planning Director
 Address: 65 Lawrenceville St
Norcross, GA 30071

Either party may, by written notice to the other, change their representative or the address to which such notices, certified certificates, or communications are to be sent.

Any notice or communication required in writing here under shall be given by registered, certified, or first-class mail (postage required), TWX, telex, or telecopy addressed to the party at its address set forth above. Communications by TWX, telex, or telecopy shall be confirmed by depositing a copy on the same day with the US post office for transmission by registered, certified, or first-class mail in an envelope properly addressed. The postmark date of notices sent by mail (except for confirmatory notices) shall be the date of notice.

ARTICLE 24 – MISCELLANEOUS

- A. *Waiver.* Waiver by either party of any breach or failure to enforce any of the terms and conditions of this Agreement at any time shall not in any way affect, limits, or waive such Parties' rights thereafter to enforce and compel strict compliance with all the terms and conditions of this Agreement.
- B. *Severability.* Any provision of this Agreement prohibited by law shall be ineffective to the extent of such prohibition without invalidating the remaining provisions of this Agreement.
- C. *Rights and Remedies.* The specific remedies set forth in this Agreement, including but not limited to those remedies with respect to the quality of the Services performed by the Consultant here under are the exclusive remedies of the Parties.
- D. *Transfer of Ownership.* Client represents that either it is the sole owner of the facilities which are the object of the services or that is authorized to bind and does bind all owners of such facilities to the releases and limitations of liability set forth in this Agreement. Client further agrees that any future recipient of any interest in the facilities and the services will be bound by such releases and limitations of liability such that the total aggregate liability of consultant to client and such recipients shall not exceed the limits of liability set forth in this Agreement.
- E. *Publicity.* Neither of the Parties shall make any press release, news disclosure or other advertising related to the project that includes the name of the other party without first obtaining the written approval of the other party.
- F. *Entirety of Agreement.* This Agreement constitutes the entire Agreement between the Parties with respect to the subject matter hereof and supersedes all prior negotiations and discussions concerning the subject matter hereof.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement to be effective as of the date first written above.

Consultant

By:



Title:

Vice President

Client

By:

Title:

Attachment: Contractual Agreement - PM Services (23-6762 : RFP for Project Manager (Public Safety Building))

APPENDIX A – SCOPE OF SERVICES FOR PROJECT MANAGEMENT

APPENDIX B – COMPENSATION FOR PROJECT MANAGEMENT SERVICES

* Please note that appendices A & B are the extracted from your proposal.



MAYOR **CRAIG NEWTON** · MAYOR PRO TEM **BRUCE GAYNOR** · COUNCILMEMBER **ANDREW HIXSON** · COUNCILMEMBER **JOSH BARE**

COUNCILMEMBER **MATT MYERS** · COUNCILMEMBER **ARLENE BECKLES** · CITY MANAGER **ERIC JOHNSON** · CITY CLERK **MONIQUE PHILIP**

City of Norcross

Legislation Details (With Details)

File #:	23-6763	Version:	
Type #:	Agenda Item	Status:	Agenda Ready
On Agenda:	7/10/2023 6:30 PM	In Control:	Mayor and Council
Title:	Event Halls and Caterers Defined and Alcoholic Beverages Ordinance Revisions		

Sponsors:

Code Sections:

Attachments:

1. [Agenda Report - Event Halls Caterers Alcohol Ordinance Revision](#)
2. [Event Hall Alcohol Ordinance - Articles I & II Chapter 4](#)

Title

Event Halls and Caterers Defined and Alcoholic Beverages Ordinance Revisions

Drafter

Bill Grogan

Motion

A motion to Approve/Deny an Amendment To Articles I & II Of Chapter 4 of The City of Norcross Code of Ordinances To Correct Outdated References And Typographical Errors; To Provide for the Definition of Event Halls and Caterers; To Provide for The Hours of Sale; To Provide for Event Halls and Certain Catered Events Among The Types of Businesses That May Be Licensed To Sell Alcohol for on Premises Consumption; To Regulate The Types of Vessels From Which Alcohol Can Be Consumed; To Provide Regulations for Event Halls; To Provide Regulations for Catered Events; To Provide for Suspension And Revocation Procedures; To Provide for The Repeal of Contradictory Provisions; And To Provide for An Effective Date And Intervening Regulation, with following enacting clause:

The Mayor and City Council of the City of Norcross, Georgia, hereby ordains that the adopted Code of Ordinances is hereby amended as more particularly set forth below. It is the intention of the Mayor and City Council, and it is hereby ordained that the following provisions shall become and be made a part of the Code of the City of Norcross, and the Sections in the Code in the Ordinance be numbered to accomplish that intention.



MAYOR **CRAIG NEWTON** • MAYOR PRO TEM **BRUCE GAYNOR** • COUNCILMEMBER **ANDREW HIXSON** • COUNCILMEMBER **JOSH BARE**
COUNCILMEMBER **MATT MYERS** • COUNCILMEMBER **ARLENE BECKLES** • CITY MANAGER **ERIC JOHNSON** • CITY CLERK **MONIQUE PHILIP**

Agenda Report

To: Mayor and Council

From: Bill Grogan, Chief of Police

Meeting Date: July 10, 2023 – Mayor and Council

Item No.: 23-6763

Title: Event Halls, Caterers Defined and Alcoholic Beverages Ordinance Revisions

CC: Eric Johnson, City Manager

Recommendation – Approve staff and legal recommended revisions to City of Norcross Ordinance Chapter 4, Alcoholic Beverages.

Background – The City of Norcross has experienced significant issues related to the illegal sale of alcohol, parking, noise, hours of operation, and other impacts upon commercial and residential properties surrounding event halls or other private or public gathering venues; and significant increases in violent crime and other illegal and/or criminal activity surrounding the operations of certain event halls and commercial gathering venues. A 6-month moratorium on the issuance of Event Hall tax certificates went into effect in February 2023 to allow staff and legal time to research and determine if ordinance changes/additions are needed.

Staff and legal have determined applicable City ordinances are Chapter 4, Alcoholic Beverages, and a portion of the UDO - Sec.202-2. (j) (5) addressed in and separate agenda item.

The most obvious issue determined was that current city ordinances do not define event halls and caterers. We also determined ordinance does not provide guidance on how they are to operate with regards to alcoholic beverages. Recommended revisions to Chapter 4, Alcoholic Beverages, are red lined in the attachment; key areas addressed are:

- Largest addition/modifications were defining Event Hall and Caterer (catered events) as well as requirements specific to alcoholic beverage sales for each.
- Alcoholic beverage pouring and consumption hours clarified to remove any ambiguities.
- Specified which businesses can store alcoholic beverages – add event hall and catered event.
- Added language to emergency closures section that covers establishments that do not have required alcohol license but are engaging in the sale of it.
- Requirements of employees allowed to serve alcoholic beverages, versus all employees.

65 LAWRENCEVILLE STREET, NORCROSS, GEORGIA 30071
(678) 421-2027 **UPSTAIRS CITY HALL** (770) 242-0824 **FAX** (770) 448-2111 **POLICE DEPARTMENT**
<http://www.norcrossga.net>



MAYOR **CRAIG NEWTON** • MAYOR PRO TEM **BRUCE GAYNOR** • COUNCILMEMBER **ANDREW HIXSON** • COUNCILMEMBER **JOSH BARE**
COUNCILMEMBER **MATT MYERS** • COUNCILMEMBER **ARLENE BECKLES** • CITY MANAGER **ERIC JOHNSON** • CITY CLERK **MONIQUE PHILIP**

- Updated General Government Administration GGA to current department name, Finance and Administrative Services.

Consistent with Comprehensive Plan? Yes, consistent with Goal 6: Further the City's Tradition of Strong Leadership and High Level of Quality Services.

Next Steps – Council review and approval of recommended changes to Chapter 4, Alcoholic Beverages.

Attachments – Event Hall Alcohol Ordinance - Articles I & II Chapter 4

Update – NA.

ORDINANCE NO.

AN AMENDMENT TO ARTICLES I & II OF CHAPTER 4 OF THE CITY OF NORCROSS CODE OF ORDINANCES TO CORRECT OUTDATED REFERENCES AND TYPOGRAPHICAL ERRORS; TO PROVIDE FOR THE DEFINITION OF EVENT HALLS AND CATERERS; TO PROVIDE FOR THE HOURS OF SALE; TO PROVIDE FOR EVENT HALLS AND CERTAIN CATERED EVENTS AMONG THE TYPES OF BUSINESSES THAT MAY BE LICENSED TO SELL ALCOHOL FOR ON PREMISES CONSUMPTION; TO REGULATE THE TYPES OF VESSELS FROM WHICH ALCOHOL CAN BE CONSUMED; TO PROVIDE REGULATIONS FOR EVENT HALLS; TO PROVIDE REGULATIONS FOR CATERED EVENTS; TO PROVIDE FOR SUSPENSION AND REVOCATION PROCEDURES; TO PROVIDE FOR THE REPEAL OF CONTRADICTORY PROVISIONS; AND TO PROVIDE FOR AN EFFECTIVE DATE AND INTERVENING REGULATION.

ENACTING CLAUSE. The Mayor and City Council of the City of Norcross, Georgia, hereby ordains that the adopted Code of Ordinances is amended as more particularly set forth below. It is the intention of the Mayor and City Council, and it is hereby ordained that the following provisions shall become and be made a part of the Code of the City of Norcross.

I. AMENDMENTS

A. Articles I and II of Chapter 4 shall be amended to delete any and all references to the “General Government Administration” and shall replace all such phrases with the phrase “Finance and Administrative Services.”

B. Section 4-29 of Article II of Chapter 4 shall be amended to provide the following definitions and such definitions shall be inserted within the Section alphabetically:

Caterer means, for the purposes of this article only, any commercial venture or individual engaged in the business of providing alcoholic beverages in any capacity within a premises or location not controlled by the venture or individual, typically (but not exclusively) providing such services within an Event Hall or at a public event. The term shall apply to resident and nonresident caterers.

Event Halls shall mean, for the purpose of this Article only, any business establishment which receives more than 50% of its business from the leasing of its premises for events including but not limited to weddings, birthday parties, family reunions, or any other private or public function supporting or celebrating a particular event, anniversary, holiday, or community organization. For the purpose of this Article, the definition shall include any and all commercial establishments operating as described above, whether alcoholic beverages are served through an employee of the Event Hall or through a Caterer. The term shall not apply to a business offering a public or private gathering on a limited basis that is ancillary to the primary business operated on the premises (such

as a grand-opening or community-event), provided, however, that such business shall not have more than six (6) such events in the course of a 365-day period. The term shall not include a Hotel as defined in this Section that offers event rooms, catering, or other similar services. Further, the term shall not refer to City-owned property.

C. Section 4-32 of Article II of Chapter 4 shall be deleted and shall be replaced with the following:

Any poured alcoholic beverage will be transported from the outlet to customer by employees only.

D. Section 4-33 of Article II of Chapter 4 shall be deleted and shall be replaced with the following:

(a) Retailers with pouring permits shall not permit any customers or staff to be in possession of or to consume alcoholic beverages on the premises except as follows:

(1) Between the hours starting 9:00 a.m. on Monday through Saturday and continuing to 2:00 a.m. on the following day;

(2) Between the hours of 11:00 a.m. and 12:00 midnight on Sundays.

(b) Retailers in package sales shall not engage in the sale of beer or wine except between the hours of 7:00 a.m. and 12:00 midnight, Monday through Saturday, and between the hours of 12:30 p.m. and 11:30 p.m. on Sunday.

(c) No package sales of distilled spirits are authorized in the city except by distillers that are licensed as a retail package liquor store.

(d) Alcoholic beverages may be sold for consumption on the premises from 12:00 midnight until 2:00 a.m. on any Monday which is New Year's Day (January 1), of any year.

(e) No retailer with a pouring permit shall keep any alcoholic beverages at any place, except the licensed place of business.

E. Subsection (2) of Section 4-38 of Article II of Chapter 4 shall be deleted and shall be replaced with the following:

(2) All present and future employees and agents of the licensee, in connection with the sale or other disposition of alcoholic beverages for consumption on the premises, shall obtain an annual identification card as prescribed by the Finance and Administrative Services Department and must comply with all applicable state and federal laws regarding alcoholic beverages. No employee shall be allowed to serve, dispense, or

transport alcoholic beverages for any licensee hereunder without the identification as prescribed by the Finance and Administrative Services Department. The annual fee for the identification permit shall be in the amount set forth in the schedule of regulatory fees which is maintained on file in the Office of the Finance and Administrative Services Department where it shall be available for inspection by the public. All permits issued hereunder are renewable on the anniversary date of issue on proper forms furnished by the city. A separate permit must be obtained for each location employing the employee. Said card shall be revoked and seized by the Police Chief for a violation of any of the provisions of this article, city ordinances, or state or federal laws.

F. Section 4-42 of Article II of Chapter 4 shall be deleted and shall be replaced with the following:

(a) Except as provided below, no alcoholic beverages shall be sold for consumption, stored for on-premises consumption, or otherwise consumed by customers, invitees, or the public on the premises of a commercial business.

(1) The following licensed establishments, locations, or businesses, as defined in this article, may be authorized to sell or provide customers with alcoholic beverages provided that the use is permissible under the applicable zoning regulations and by section 4-39 of this article:

- a. Eating establishments or restaurants;
- b. Brewpubs;
- c. Bars;
- d. Microbreweries or craft breweries;
- e. Distilleries;
- f. Event Halls provided that the Event Hall is licensed to sell or provide alcoholic beverages and such beverages are sold, distributed, or otherwise provided through the Event Hall's employees holding a valid permit or such beverages are sold or provided through a Caterer licensed in accordance with section 4-59;
- h. Wine specialty shops; or
- g. the location of a permitted Catered Event as defined in section 4-59.

(b) Any eating establishment or restaurant, as defined in this article, where alcoholic beverages are sold for consumption on the premises shall have a seating capacity of at least 75 persons excluding stools and counters.

(c) The only advertisement or sign indicating that alcoholic beverages may be consumed on the premises shall be a menu stating the name, brand or type of alcoholic beverages served and the price per serving. No other sign may be displayed either within or without the eating establishment indicating that alcoholic beverages are sold or may be consumed on the premises.

(d) On or before the 20th day of the month following the end of each calendar quarter, the licensee shall file with the Finance and Administrative Services Department a gross income report for the proceeding calendar quarter certified under oath by the licensee which contains a percentage breakdown of the amount of alcoholic beverage sales relative to the establishment's total gross income from the sale of prepared meals and food for the preceding applicable quarter. Failure to file a timely and complete report as provided herein, or the filing of an incomplete or fraudulent report, shall constitute grounds for the suspension or revocation of the license issued by the city to such licensee.

G. Section 4-49 of Article II of Chapter 4 shall be deleted and shall be replaced with the following:

The City Manager, the chief of Police, or either of their designees will cause periodic inspections of all establishments licensed to sell alcoholic beverages under this article during the hours in which the premises are open for business to ensure compliance with this article and state law. If a violation of this article is observed the licensee or employee who is in violation of this article will be issued a summons to appear at the next session of municipal court. A thorough investigation will be conducted and the results of the investigation forwarded to the Finance and Administrative Services Department in order to comply with section 4-101.

H. Section 4-50 of Article II of Chapter 4 shall be deleted and shall be replaced with the following:

The Chief of Police or his designee may immediately close an establishment licensed under this article or an establishment engaged in the sale of alcohol without such a license in case of emergency, for the safety of the public or to investigate a crime, for a period of time not to exceed 24 hours.

I. Section 4-51 of Article II of Chapter 4 shall be deleted and shall be replaced with the following:

All alcoholic beverages must be served and remain at all times during the customer's consumption in their original container or in clear cups, glasses, or other containers.

J. Section 4-58 of Article II of Chapter 4 shall be re-codified as Section 4-60 without any change to the contents of the provisions.

K. The following Section shall be inserted into Article II of Chapter 4 and be codified as Section 4-58:

(a) It shall be unlawful for an Event Hall to sell or to permit the consumption of alcohol on its premises without the Event Hall having a license from the City for the on-premises sale and/or consumption of alcohol.

(b) For an Event Hall to apply and receive a license for the sale or on-premises consumption of alcoholic beverages, the Event Hall must be used solely for private events that are:

- (1) invitational and not generally open to the public;
- (2) related to the celebration, memorial or remembrance of a certain event, holiday or anniversary or the support of a community organization; and
- (3) subject to a lease or services agreement between the Event Hall and a customer using the premises for the event.

In its application for an alcohol license, an Event Hall must represent and affirm that the premises will be used as described in this subsection and that the premises will not be used for open invitation events, as a nightclub, as a bar, or as a publicly accessible live entertainment venue.

(c) An Event Hall holding an alcohol license must maintain records for all hosted events in the immediately preceding six (6) months verifying the lease or agreement for services between the Event Hall and its customer. Such records shall be made available within thirty (30) days to the City Manager, the Chief of Police, or either of their designees upon request.

(d) All alcoholic beverages must be dispensed by a permitted employee of the Event Hall or, where applicable, by a Caterer.

(e) Event Halls shall be subject to all applicable regulations pertaining to the sale or consumption of alcohol, including but not limited to restrictions on the time of consumption or possession of alcoholic beverages provided in Section 4-33 and that the Event Hall display its alcohol license in accordance with this article.

(f) It is prohibited for any person to bring his own alcoholic beverages into any Event Hall.

(g) Nothing in this Section shall prevent a licensed Bar, Hotel, Brewpub, Microbrewery, Distillery, or Restaurant from hosting private events in which alcohol is lawfully served; nor shall this Section be read as requiring such establishments to obtain an additional license. This Section shall not apply to City-owned Property.

L. The following Section shall be inserted into Article II of Chapter 4 and be codified as Section 4-59:

- (a) A Catered Event for the purposes of this Article shall mean any event held at a commercial business at which alcohol is sold or provided to guests for on-premises consumption. A Catered Event shall not include a private event held at a Bar, Hotel, Brewpub, Microbrewery, Distillery, or Restaurant.
- (b) Alcohol sold or provided to guests at a Catered Event must be served or dispensed by a Licensed Caterer.
- (c) License requirements for resident caterers
 - (1) Any caterer who possesses a valid license from the city to sell or otherwise dispense malt beverages, wine or distilled spirits at a fixed location within the city may apply for an off-premises license that permits sales at a single catered event or function as authorized herein. The application for such license shall include the date, address, time, and name of the event and the quantity and type of alcoholic beverages to be transported from the licensee's primary location to the location of the applied-for catered event or function.
 - (2) Each off-premises catering license, authorized herein, shall be valid only for the event or function for which the license is issued. The fee for each license shall be set by resolution of the city council, and this fee amount shall remain in effect until modified or amended by subsequent resolution adopted by the city council.

II. REPEALER.

All ordinances and parts of ordinances in conflict with this Ordinance are hereby repealed.

III. EFFECTIVE DATE.

This Ordinance shall become effective immediately and shall remain in effect until revised or repealed by further action the Mayor and Council of the City of Norcross, provided however that any change to this ordinance shall not be enforced against businesses currently operating with an alcohol license issued before execution of this ordinance for a period of sixty (60) days from the effective date.

IN WITNESS WHEREOF, I have hereunto set my hand and cause this seal to be affixed this ____ day of _____, 2023.

Craig Newton, Mayor

ATTEST:

Monique Lang, City Clerk



MAYOR **CRAIG NEWTON** · MAYOR PRO TEM **BRUCE GAYNOR** · COUNCILMEMBER **ANDREW HIXSON** · COUNCILMEMBER **JOSH BARE**

COUNCILMEMBER **MATT MYERS** · COUNCILMEMBER **ARLENE BECKLES** · CITY MANAGER **ERIC JOHNSON** · CITY CLERK **MONIQUE PHILIP**

City of Norcross

Legislation Details (With Details)

File #:	23-6764	Version:	
Type #:	Agenda Item	Status:	Agenda Ready
On Agenda:	7/10/2023 6:30 PM	In Control:	Mayor and Council
Title:	Contract with Waste Management for Residential and Commercial Solid Waste, Recycling, Yard Waste and Bulk Items Collection and Disposal Services Award		

Sponsors:

Code Sections:

Attachments:

1. [Agenda Report - Solid Waste Award](#)
2. [A1\) Sixth Amendment](#)
3. [A2\) Initial Contract dated 9-1-2004](#)
4. [A3\) First Amendment dated 7-6-2009 \(1\)](#)
5. [A4\) Second Amendment dated 8-1-2011](#)
6. [A5\) Third Amendment dated 6-5-2017](#)
7. [A6\) Fourth Amendment dated 4-2-2018](#)
8. [A7\) Fifth Amendment dated 4-4-2022](#)

Title

Contract with Waste Management for Residential and Commercial Solid Waste, Recycling, Yard Waste and Bulk Items Collection and Disposal Services Award

Drafter

Matthew Zaki

Motion

A motion to Approve/Deny a Sixth Amendment to the exclusive contract with Waste Management for Solid Waste, Recycling, Yard Waste, and Bulk items collection and Disposal Services. The Sixth Amendment extends the term for an additional five years through August 31st, 2028, and adjusts Contractor's compensation effective September 1st, 2023.



MAYOR **CRAIG NEWTON** • MAYOR PRO TEM **BRUCE GAYNOR** • COUNCILMEMBER **ANDREW HIXSON** • COUNCILMEMBER **JOSH BARE**
COUNCILMEMBER **MATT MYERS** • COUNCILMEMBER **ARLENE BECKLES** • CITY MANAGER **ERIC JOHNSON** • CITY CLERK **MONIQUE PHILIP**

Agenda Report

To: Mayor and Council

From: Matthew Zaki, Director of PWUPPWUP

Meeting Date: July 10, 2023 – Mayor and Council

Item No.: 23-67646764

Title: Residential and Commercial Solid Waste, Recycling, Yard Waste and Bulk items collection and Disposal Services award

CC: Eric Johnson, City Manager

Recommendation

Approve a Sixth Amendment to the exclusive contract with Waste Management for Solid Waste, Recycling, Yard Waste, and Bulk items collection and Disposal Services. The Sixth Amendment extends the term for an additional five years through August 31st, 2028, and adjusts Contractor's compensation effective September 1st, 2023.

Background

Mayor and Council approved a fifth addendum to the Exclusive contract with Waste Management that will expire August 31st, 2023. Mayor and Council desired and directed staff to coordinate with legal to enter into the Sixth Amendment to the Residential and Commercial Solid Waste, Recycling, Yard Waste and Bulk items collection and Disposal Services with Waste Management, after multiple iterations and meetings with Waste Management, the Sixth Amendment extends the term for an additional five years through August 31st, 2028 and adjusting Contractor's compensation effective September 1st, 2023, the Sixth Amendment is presented for approval.

This Sixth Amendment is hereby incorporated into the Agreement, which together with the Agreement, and prior amendments, and any Exhibits attached thereto or hereto, contains the entire agreement between the parties as to the matters contained herein. Any oral representations or modifications concerning this Amendment and the Agreement shall be of no force and effect.

Financial Impact

The estimated annual contract to perform the residential and commercial solid waste, recycling, yard waste and bulk items collection and disposal services based on estimated quantities, is approximately **\$ 5,000,000**. The exact amount will be determined based on the volume of service being provided to the commercial customers.

Current residential rates are \$295 per year, with a 50% discount for those with a senior exemption (property owners residing in the property who are age sixty-two (62) years and older), who pay \$147.50 per year.

Consistent with Comprehensive Plan?

Yes, proceeding forward with this Sixth Amendment enforces Goal 6 of the Community Vision outlined in the 2040 Norcross Comprehensive Plan: Further the City's Tradition of strong Leadership and High Level of Quality services.

Next Steps

Upon approval, staff along with legal will finalize the 6th Amendment. Rates for residential and commercial customers will be set by Mayor and Council as part of the FY 24 budget process.

Attachments

- A1) Sixth addendum to the Solid Waste, Recycling, Yard Waste and Bulk items Collection and Disposal Services
- A2) Initial Contract dated 9/1/2004. (With Advanced Disposal)
- A3) First Amendment dated 7/6/2009.
- A4) Second Amendment dated 8/1/2011.
- A5) Third Amendment dated 6/5/2017.
- A6) Fourth Amendment dated 4/2/2018.
- A7) Fifth Amendment dated 6/6/2022.

Update

N/A

**SIXTH ADDENDUM TO THE EXCLUSIVE CONTACT FOR SOLID WASTE,
RECYCLING, AND YARD WASTESERVICES**

WHEREAS on September 1, 2004, the City of Norcross, Georgia acting by and through its duly elected Mayor and Council (hereinafter referred to as “the City”) and Advanced Disposal Services Atlanta, LLC, which has merged into Georgia Waste Systems, LLC, (hereinafter referred to as “the Contractor”) entered into that certain Exclusive Agreement (“the Agreement”) for Services pertaining to the collection of residential and commercial solid waste and recycling in the City, and

WHEREAS, on July 6, 2009, the City acting by and through its duly elected Mayor and Council agreed to the First Amendment to said contract extending the term until August 31, 2012, and modifying and amending the Agreement to include unlimited collection of yard waste among other improvements, and

WHEREAS, on August 1, 2011, the City acting by and through its duly elected Mayor and Council agreed to the Second Amendment to extend the contract terms until August 31, 2017, modifying and amending the Agreement to enhance the City’s recycling program and include other improvements, and

WHEREAS, on June 5th, 2017, the City and Contractor agreed to a Third Amendment extending the term to expire August 31, 2022, modifying and improving the City’s overall program to achieve maximum sustainability and to add yard waste service once a week instead of twice a week, and

WHEREAS, on April 2nd, 2018, Mayor and Council voted to accept Contractor’s offer to enhance the City’s residential recycling program to once per week instead of once every other week starting June 1, 2018 with the parties’ agreement memorialized in a Fourth Addendum, and

WHEREAS, on April 4th, 2022, the City and Contractor agreed to a Fifth Amendment extending the term to expire August 31, 2023 and adjusting the compensation rates effective September 1, 2022, and

WHEREAS, the City and Contractor desire to enter into this Sixth Amendment, to the Agreement extending the term for an additional five years through August 31, 2028 and adjusting Contractor’s compensation effective September 1, 2023, as more fully set forth below.

NOW THEREFORE, in consideration of the mutual covenants and agreement herein set forth, the City and Contractor hereby agree to the terms of this Sixth Amendment as follows:

1. Accuracy of Recitals The recitals set forth above are true and correct and are incorporated herein by reference.
2. All defined terms not otherwise defined herein shall have the same meaning ascribed to them in the Agreement and all subsequent amendments described in the recitals.
3. Section 3.1 (Services Provided) is hereby amended and restated as follows:

3.1 Service Provided.

- (a) Defined Terms—for the Purpose of this Section, the following terms shall refer to and be defined accordingly:

Applicable Residential Services: shall refer to all residential services selected by the City. Such services shall be any or all of the itemized residential services in Table” R.1” of Exhibit “D”.

Overloading: shall refer to the overloading of all commercial waste containers whereby the waste in the container exceeds the volume of the container such that waste extrudes from the general confines of the container.

Term Year: shall mean the period between September 1 of a contract year to August 31 of the following calendar year.

- (b) As of the effective date of this Agreement, the Contractor shall provide all services itemized in the attached Exhibit “D” at the corresponding per household monthly rate. Prior to each Term year, with at least ninety (90) days’ notice to the Contractor, the City may request a change to the scope of its residential services by amending, declining, or adding recycling and bulk trash services. Upon receiving such notice, the Contractor shall submit a proposal for the services according to the change request providing for the allocated monthly cost in a form substantially similar to that form in Exhibit “D” (“Residential Change Proposal”). Such Residential Change Proposal must be submitted sixty (60) days before the end of the Term Year.

The City may elect to accept the Residential Change Proposal in which case, the amendment to services and costs shall be effective for that Term Year described in the proposal. If the City declines the Residential Change Proposal, the Contractor shall continue to provide the services provided in the Term Year in which the subject Residential Change Proposal was submitted at the corresponding rate, including any adjustments as provided in Section 5.3. At the end of the Term Year following a rejected Residential Change Proposal, the City may terminate this Agreement but only after providing at least ninety (90) days’ notice.

By way of example only, if the City requests an amendment to the scope of residential services for the Term Year 3 but the City ultimately rejects the corresponding residential change proposal, the Contractor shall continue to provide the same services provided (at the same rate, subject only to adjustments) in Term Year 2 for the duration of Term Year 3. The City may terminate this Agreement at the conclusion of Term Year 3 by giving notice ninety (90) days before the conclusion of Term Year 3.

- (c) Contractor shall collect all Applicable Residential Services from each Residential Premises one (1) time per week at the Curbside, except that bulk trash services shall be available by call to the Contractor. The occupant of the Residential Premises shall place the items at the Curbside by 6:30 AM on the designated collection day. The occupant shall use the Contractor owned 95 gallon cart for garbage, the Contractor owned 18 gallon tub for recyclables, and Customer owned heavy duty plastic container or plastic/paper bags for yard waste.

- (d) Contractor shall collect Garbage and or Recyclables from each Commercial Premises using contractor owned front end load and roll off containers at such capacity and frequency of producer's volume at the specified rates in Exhibit A. Front end load and roll off containers must be placed in an accessible location on hard surfaces. Commercial customers shall be responsible for maintaining such surfaces. The City reserves the right to amend the placement of containers allowing for safe and efficient service by Contractor. The City shall notify the Contractor on a daily basis of all service requests for extra pick ups. Overloading is the responsibility of the producer and shall result in an overage charge in accordance with Exhibit D, except that, where the Contractor has failed to timely provide service on the customary weekly schedule to a commercial vendor, no overage shall be payable. Any damage to equipment, containers, or trucks owned by the Contractor due to improper loading, overloading, or loading with improper material, will be the responsibility of the producer. Offloading will be the responsibility of the producer. Damage to trees, shrubs, underground water lines, sewer lines, gas lines, driveways, pavement, etc., at the construction site will be the responsibility of the producer, except where caused by the negligence of the Contractor.
 - (e) Contractor shall provide curbside/alleyway collection of 95 gallon carts for Commercial Hand-load Customer to all Commercial units which do not generate sufficient garbage to warrant front end load or roll off containers. Such services will be once a week as set forth in Exhibit D.
 - (f) Contractor shall provide leaf vacuuming services to the City between October and February of each Term Year. Contractor shall provide such services by vacuuming leaves on the Curbside of each residential and Commercial Property in the City. Such services shall be provided in a consistency such that the entirety of the City shall receive service every ten (10) days.
- 4. Section 5.1 is amended to add Exhibit "D" indicating the appropriate rates of compensation to be paid by the City to the Contractor effective September 1, 2023 for the services performed.
 - 5. Section 5.2 is hereby deleted.
 - 6. Section 5.3 (Rate Adjustments Due to Significant Changes) is hereby deleted, and the following Section 5.3 is inserted in lieu thereof:
 - (a) The CPI adjustment on all of Contractor's Collection Rates shall continue to take effect each September 1 during the term of the Agreement beginning September 1, 2024. Notice of any increase in pricing caused by CPI adjustments shall be provided no later than July 1 and shall be based on the immediately preceding published CPI numbers. The CPI index used for this extended term shall be 100% of the Consumer Price Index for Water, Sewer, and Trash CPI, Not Seasonally Adjusted, All Areas, (WST CPI) published by the Bureau of Labor Statistics, U.S. Department of Labor ("C.P.I."). No CPI adjustments shall exceed 7% on an annual basis.
 - (b) Extraordinary Rate Adjustments-The Collection Rates are calculated to pay certain expenses and costs that are of a contingent and uncertain nature. Therefore, in addition to the annual CPI adjustment provided above, Contractor's Collection Rates shall, upon written request to and approval by the City, be further adjusted on an interim basis to fully capture increased costs and lost revenue associated

with performance of the Services hereunder due to any one or more of the following cause:

- Material changes in Contractor's costs or revenues resulting from a Force Majeure Event (as defined by Section 8 of the Agreement, *infra*),
- Changes in the scope or method of services provided by Contractor or other changes or fees required, initiated, or approved by the City, except that this provision shall not pertain any modification of the service agreement contemplated within this agreement,
- Any change in applicable law, statute, rule, regulation, ordinance, order, or requirement of any federal, state, regional or local government that is enacted after the Effective Date of this Amendment,
- Increase in surcharges, fees, assessments, or taxes levied by federal, state, or local regulatory authorities or other governmental entities related to the Collection Services, or
- Increase of at least 10% in the cost of transportation, including fuel and third-party transportation costs.

If Contractor requests a Collection Rate adjustment pursuant to this Subsection, it shall prepare a written adjustment request setting forth its calculations of the increased costs/lost revenue, the accompanying adjustment to the Collection Rates necessary to offset such increased costs/lost revenue, and the expected duration of the event causing the adjustment. Any initial request for an Extraordinary Rate Adjustment must expire by its terms upon the conclusion of the extraordinary event or, at the latest, ninety (90) days from approval. However, Contractor may renew any Extraordinary Rate Adjustment for a period of thirty (30) additional days if, upon providing a written request setting forth calculations of the increased costs/lost revenue at least seven (7) days before expiration, cause for the extension is shown and agreed upon by the City.

City may request documentation and data reasonably necessary to evaluate such request by Contractor, and may retain an independent third party to audit and review such documentation and request. If such third party is retained, the City shall take reasonable steps, consistent with applicable law, to protect the confidential or proprietary nature of any data or information supplied by Contractor.

The City shall approve or disapprove the Collection Rate adjustments within ninety (90) days of Contractor's request. Notwithstanding the foregoing, if the request is based upon any new or increased third party fees, taxes, or regulatory assessments, the City shall approve the interim Collection Rate adjustment within such time period as necessary to ensure that such fees, taxes, assessments, or charges are passed on to Customers by the date the same are effective.

In the event that the City elects to disapprove the Collection Rate adjustments or any renewal thereof, the dispute shall be referred to an arbitration provider in Atlanta, Georgia within three (3) business days. An arbitration panel shall be determined in accordance with the rules and procedures set forth by the American Arbitration Association. The parties hereby agree to be bound by the final decision of the arbitration panel.

7. Section 8 (Force Majeure) is hereby deleted, and the following Section 8 is inserted in lieu thereof:

Except for the obligation to pay for services actually rendered, neither party hereto shall be liable for failure to perform hereunder due to unforeseeable contingencies beyond its control, including, but not limited to riots, war, fire, acts of God (including without limitation landslides, lightening, flood, hurricane, tornado, storm severe weather, freezing, or any other natural disasters or the imminent threat of such natural disasters), epidemics and pandemics, labor shortages, quarantines, civil disturbances, blockades, labor unrest (e.g. strikes, lockouts, or other labor disturbances), declarations or acts of domestic or foreign governments, or compliance with any law, regulation or order, whether valid or invalid, of the United States of America or any other governmental body or instrumentality thereof, whether now existing or hereafter created (collectively referred to as “Force Majeure Event”).

Should a Force Majeure Event occur, Contractor shall provide an emergency services plan within five (5) business days of the event. The plan shall describe, at a minimum, the anticipated reduction in services, the duration of time during which the Contractor anticipates the reduction in services will continue, any and all changes in the service delivery during the pendency of the Force Majeure Event, and any anticipated modifications to the delivery of services that will be made to remediate the impact of the Force Majeure Event including variations of routes and schedules as may be deemed necessary. The City and Contractor shall negotiate the amounts to be paid Contractor for services to be performed as a result of increased or decreased frequency resulting from a Force Majeure Event such that payment is proportional to the increase or decrease in services delivered.

8. Section 10 is hereby deleted, and the following Section 10 is inserted in lieu thereof:

The term of this Sixth Amendment to the Agreement shall begin on September 1, 2023 and continue for a period of five (5) years (the “Term”). The parties agree that this Agreement shall be subject to the requirements of O.C.G.A. § 36-60-13 and shall be a year-to-year contract during the Term and shall automatically renew at the close of each calendar year unless the City provides written notice to the Contractor, at least thirty (30) days prior to the expiration of the calendar year, of its intent not to renew the Agreement for the next calendar year. In the event that the City exercises its right to terminate the Agreement at the conclusion of a calendar year, the Agreement shall terminate absolutely and without further obligation on the part of the City at the close of the calendar year.

Pursuant to Section 5.2 hereof, the Contractor or the City shall also have the right to terminate this Agreement pursuant to Section 17.1 or at the end of the initial term or any renewal term.

9. Ratification The City and Contractor agree that all other terms and conditions of the Agreement and First, Second, Third, Fourth, and Fifth Amendment shall remain unchanged and in full force and effect other than as modified. Upon execution of the parties, this Amendment shall be attached to and form a part of the said Agreement.
10. This Sixth Amendment is hereby incorporated into the Agreement, which together with the Agreement, and prior amendments, and any Exhibits attached thereto or hereto, contains the entire agreement between the parties as to the matters contained herein. Any oral representations or modifications concerning this Amendment and the Agreement shall be of no force and effect.

Signed, sealed and delivered this ____ day of _____ 2023 in the presence of:

City of Norcross

Unofficial Witness

By:

Mayor

Georgia Waste Systems, LLC



Unofficial Witness



By:

Tracey Schrader, President

Exhibit D- Collection Rates

RESIDENTIAL SERVICES**Table R.1.**

Services	Rates
MSW	\$23.45
Recycle	\$3.28
Total Per Month	\$26.73

Number of homes 4479

Existing Residential Carts

COMMERCIAL SERVICES

Commercial Carts Downtown Norcross with a 95 gallon cart
 Garbage, \$26.43/month, 2nd cart \$18.20 per month Recycle,
 \$18.96/month, 2nd cart \$18.20 per month

Table C.1.

Front End Load Garbage Service	Monthly Charge
1-2x1	\$68.98
1-2x2	\$115.08
1-2x3	\$161.31
1-4x1	\$90.37
1-4x2	\$155.89
1-4x3	\$219.86
1-4x4	\$361.49
1-4x5	\$383.37
1-6x1	\$114.07
1-6x2	\$200.60
1-6x3	\$287.09
1-6x4	\$375.27
1-6x5	\$460.14
1-8x1	\$137.84
1-8x2	\$248.12
1-8x3	\$358.15
1-8x4	\$468.46
1-8x5	\$578.65

Extra pick up charge \$75, overage charges \$100 per occurrence

Table C.2

Front Load Cardboard Recycle Service	Monthly Charge
1-8x1	\$105.00
1-8x3	\$196.00
1-8x4	\$287.00
1-8x5	\$378.00
1-8x6	\$469.00

Contamination and Extra pick up charge \$75

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Temp Roll Off Service	Monthly Rental	Haul Charge	Disposal Charge
20 yard temp	\$150.00	\$225.00	\$58/ton
30 yard temp	\$150.00	\$225.00	\$58/ton

Trip charge and re-locate charge \$150

Perm Roll off Service	Monthly Rental	Haul Charge	Disposal Charge
20 yard Open top	\$150.00	\$275.00	\$58/ton
30 yard Open top	\$150.00	\$275.00	\$58/ton
12 yard compactor	\$550.00	350	\$58/ton
35 yard compactor	\$550.00	400	\$58/ton
40 yard Compactor	\$550.00	400	\$58/ton

Trip charge and re-locate charge \$150

Glass recycling 20 yard, \$600 per haul

CONTRACT FOR SOLID WASTE COLLECTION SERVICE

THIS CONTRACT FOR SOLID WASTE COLLECTION SERVICE (this "Agreement") made and entered into on the 1st day of September, 2004, by and between the City of Norcross, a political subdivision of the State of Georgia, by and through its City Council, hereinafter referred to as "City," and Advanced Disposal Atlanta Services, LLC or its legal successors, acting by and through its duly authorized officers hereinafter referred to as "Contractor."

WHEREAS, it is necessary for City to promote, preserve and protect the public health of its citizens; and

WHEREAS, the removal of garbage, yard waste, recycling and other waste material generated within the City is a valid exercise of City's police power, and

WHEREAS, the granting of an exclusive Contract to a private corporation for the collection and disposal of solid waste and recycling is a valid function of City in accordance with Chapter 2, Section 5-2-1 through Section 5-2-12 of the Norcross City Code; and

WHEREAS, City and Contractor are desirous of entering into an agreement, under the terms of which, Contractor shall have an exclusive Contract except to the extent said exclusivity is contrary to law for a specified period of time for the collection and removal of all Residential and Commercial Solid Waste and Recycling, generated within the City, and

WHEREAS, City and Contractor have agreed to the conditions, terms, rates, provisions and considerations under which Contractor shall perform such solid waste collection and disposal services as herein set out, and for the compensation as hereinafter provided; and

WHEREAS, it is the intent of the City that the owner or occupant of every Residential and Commercial Premises in the incorporated area of the City shall to the extent not precluded by law receive solid waste collection, disposal, and recycling services provided by Contractor, and

WHEREAS, City agrees to bill and collect the fees from the Residents and Commercial Premises for Contractor's residential and commercial services to the City and the City agrees to pay for such services.

THEREFORE, City and Contractor agree as follows:

1. DEFINITIONS

For purposes of this Agreement, the following terms shall be defined as follows:

1.1 **Bulky Items:** Those items of furniture, such as sofas, chairs, tables, carpets and other large items, which cannot reasonably be placed in a 95 gallon rollout cart.

1.2 **Cart:** A rollout receptacle for Residential Solid Waste with a capacity of not less than 95 gallons, constructed of plastic, metal or fiberglass, having handles of adequate strength for lifting, and having a tight fitting lid capable of preventing entrance into the container by vectors.

1.3 C & D Materials: Waste materials generated by the construction, remodeling, repair or demolition of residential, commercial or other structures.

1.4 Commercial Premises: All non-Residential Premises, public or private, requiring solid waste collection within the unincorporated area of the City, including commercial, industrial, institutional, and governmental premises.

1.5 Commercial Hand-load Customer: All Commercial Premises utilizing a Cart for the placement of their solid waste for collection by the Contractor.

Commercial Solid Waste: All Garbage, Rubbish and other acceptable waste generated by a Commercial Premises and all C & D Materials, excluding Hazardous Waste.

1.5 City: City of Norcross, Georgia.

1.6 Curbside: The location adjacent to the traveled portion of a publicly owned roadway designated by the Contractor for the placement of Carts and other solid waste for collection.

1.7 Agreement: This contract agreement, including exhibits and any amendments thereto, agreed to by the City and the Contractor during the term of the Agreement.

1.8 Contractor: Advanced Disposal Services Atlanta, LLC or its legal successors.

1.9 Garbage: Solid waste consisting of putrescible animal and vegetable waste materials resulting from the handling, preparation, cooking and consumption of food, including waste materials from markets, storage facilities, handling and sale of produce and other farm products.

1.10 Hazardous Waste: Any solid waste identified or listed as a hazardous waste by any agency of the State of Georgia or the administrator of the U.S. Environmental Protection Agency pursuant to the federal Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act, 72 U.S.C. 6901 et seq., as amended, including future amendments thereto.

1.11 Residential Premises: A dwelling within the incorporated area of the City occupied by a person or group of persons, including single family homes, duplexes, triplexes, quadraplexes, and mobile homes whether such mobile homes are registered as vehicles or assessed as real property.

1.12 Residential Solid Waste: All Garbage and Rubbish generated by a Residential Premises, excluding automobile parts, tires, C & D Materials, Yard Waste, White Goods, Hazardous Waste, or other unacceptable materials.

1.13 Rubbish: Non-putrescible solid waste consisting of paper, rags, cardboard, cartons, wood, rubber, plastics, glass, crockery, metal cans or other such waste.

1.14 White Goods: Refrigerators, ranges, washers, water heaters, and other similar domestic appliances.

1.15 Yard Trash: Leaves, brush, grass clippings; shrubs and tree prunings and other vegetative materials from the maintenance of yards, lawns and landscaping at Residential Premises.

1.16 Recyclable Items: Newspaper, aluminum/steel cans, and #1 and #2 plastics, cardboard boxes, and any other marketable recyclable mutually agreed upon by the Contractor of the City.

2.SCOPE OF WORK

The work under this Contract shall consist of the work and services to be performed in the collection and disposal of Residential and Commercial Solid Waste and Recycling generated in the City, including all the supervision, materials, equipment, labor and all other items necessary to complete said work and services in accordance with the terms of this Agreement.

3.COLLECTION

3.1 Service Provided.

(a) Contractor shall collect Garbage, Recyclables, and Yard Waste from each Residential Premises one (1) time per week at the Curbside. The occupant of the Residential Premises shall place the items at the Curbside by 6:30 AM on the designated collection day. The occupant shall use the Contractor owned 95 gallon cart for garbage, the Contractor owned 18 gallon tub for recyclables, and Customer owned heavy duty plastic container or plastic/paper bags for yard waste.

(b) Contractor shall collect Garbage and or Recyclables from each Commercial Premises using contractor owned front end load and roll off containers at such capacity and frequency of producer's volume at the specified rates in Exhibit A. Front end load and roll off containers must be placed in an accessible location on hard surfaces. Commercial customers shall be responsible for maintaining such surfaces. The City reserves the right to amend the placement of containers allowing for safe and efficient service by Contractor. The City shall notify the Contractor on a daily basis of all service requests for extra pick ups. Overloading is the responsibility of the producer. Any damage to equipment, containers, or trucks owned by the Contractor due to improper loading, overloading, or loading with improper material, will be the responsibility of the producer. Offloading will be the responsibility of the producer. Damage to trees, shrubs, underground water lines, sewer lines, gas lines, driveways, pavement, etc., at the construction site will the responsibility of the producer.

(c) Contractor shall provide curbside/alleyway collection of 95 gallon carts for Commercial Hand-load Customer to all Commercial units which do not generate sufficient garbage to warrant front end load or roll off containers. Such services will be once a week as set forth in Exhibit A.

3.2 Carts.

(a) Contractor shall furnish one (1) 95 gallon Garbage Cart and (1) 18 gallon Recycling Bin to every Residential Premises suitable for occupancy in the incorporated area of the City. Upon placement at a Residential Premises, Carts shall be the property of Contractor. It shall be the responsibility of the owner of the Residential Premises to properly use and safeguard the

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Carts. Contractor shall maintain Carts in reasonably good condition. Contractor shall have the right to charge occupants for the cost of repair or replacement of Carts, if such repair or replacement is required as a result of abuse or damage, fire, or theft. The amount charged a resident for Cart replacement shall not exceed Contractor's cost for the Cart.

(b) Occupants of Residential Premises may request one or more additional Carts from Contractor for an additional volume of collection service. Occupants shall pay City for each additional Cart and service at the applicable rate of compensation.

3.3 Elderly and Disabled. Contractor shall provide side door pick-up to elderly or disabled residents as designated by the City who are physically unable to place container at Curbside on pick-up day. In no case will the quantity of persons receiving side door pick-up exceed two percent (3%) of the total Residential Premises. If the percentage of backdoor or sidedoor services increases beyond 3%, City and Contractor may enter into negotiations for rate adjustments. Contractor shall provide sidedoor or backdoor Residential Solid Waste collection service at no additional charge for those residents not physically able to take Carts to Curbside, provided however, that such exemptions will be granted only if there is no other occupant of the Residential Premises physically capable of placing the Cart at Curbside and the resident provides an affidavit from a physician certifying the physical disability. In no event will side door service be provided at a distance of more than 150 feet from the public roadway.

3.4 Location of 95 Gallon Carts, 18 Gallon Tubs, and Yard Waste for Collection. The Carts, Bins, and bundled/bagged or containerized yard wastes shall be placed at Curbside for collection. Curbside refers to that portion of right-of-way adjacent to paved or traveled City roadways. Containers shall be placed as close to the roadway as practicable without interfering with or endangering the movement of vehicles or pedestrians. When construction work is being performed in the right-of-way, containers, bags and bundles shall be placed as close as practicable to an access point for the collection vehicle. Contractor may decline to collect any container not so placed or any residential refuse not in a bag.

3.5 Yard Waste Yard waste consists of placing all leaves, grass clippings, and small yard debris into a 32-gallon customer owned container or customer owned heavy-duty plastic bag for collection. No can or bag may exceed 50#s. Cut tree limbs and shrubs not to exceed 4 feet in length and 50#s in weight. All yard waste should be bagged, bundled, tied, stacked, or containerized. Tree stumps and trunks will not be collected.

4. ROUTES AND HOURS OF COLLECTION OPERATION

4.1 Hours of Operation. Collection of Residential and Commercial Solid Waste shall not start before 6:30 AM nor continue after 8:00 PM on the same day.

4.2 Routes of Collection. Collection routes shall be established by the Contractor. Contractor shall submit a map designating the collection routes with days of pick-up to the City for its approval, which approval shall not be unreasonably withheld. The Contractor may from time-to-

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time propose to City for approval changes in routes or days of collection, which approval shall not be unreasonably withheld. Upon City approval of the proposed changes, Contractor shall promptly give written or published notice to the affected Residential Units.

4.3 Holidays. The following shall be holidays for the purpose of this Contract:

New Years' Day
 Martin Luther King's Birthday
 Independence Day
 Thanksgiving Day
 Christmas Day

Contractor may decide to observe any or all of the above mentioned Holidays by suspension of collection service on the holiday, but such decision does not relieve the Contractor of his obligation to provide collection service at least once per week (Monday - Friday) within the Holiday Week. The Contractor will not be allowed Sunday collection.

4.4 Complaints. All complaints shall be made directly to the Contractor, and shall be given prompt and courteous attention. In the case of alleged missed scheduled collections, the Contractor shall immediately investigate and, if such allegations are verified, shall arrange for the collection of the Refuse not collected within 24 hours after the complaint is received.

4.5 Collection Equipment and Personnel. The Contractor shall provide an adequate number of vehicles for regular collection services. All vehicles and other equipment shall be kept in good repair, appearance, and in a sanitary condition at all times. Each vehicle shall have clearly visible on each side the identity and telephone number of the Contractor. All Residential Solid Waste hauled by the Contractor shall be so contained, tied, covered, or enclosed such that leaking, spilling, or blowing are prevented.

4.6 Office. The Contractor shall maintain an office or such other facilities through which he can be contacted. It shall be equipped with sufficient local service telephones and shall have a responsible person in charge from 8:00 a.m. to 5:00 p.m. daily on regular collection days.

4.7 Access. The Contractor shall be required to provide collection services to all Residential and Commercial Premises located on publicly-owned roadways accessible to standard waste collection vehicles. The City shall maintain all publicly-owned roads and bridges in a condition that affords access by Contractor's standard waste collection vehicles. The City shall require occupants of Residential Premises to place Carts at curbside for collection. The City shall require occupants of Residential Premises not accessible to standard waste collection vehicles to place Carts Residential Solid Waste at an accessible location on a publicly-owned roadway agreed upon by the occupant and the Contractor. If the City or Contractor determines that, for whatever reason, the occupants of Residential Premise cannot place the Cart at curbside adjacent to a publicly owned roadway, then the Contractor will provide the collection service at a location agreed upon by Contractor and the occupant.

5. COMPENSATION

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5.1 Rates of Compensation for Five (5) Year Rate Period. Contractor shall be paid by the City for solid waste collection and disposal services provided hereunder by the appropriate rates of compensation set forth in Exhibit A, attached hereto and made a part hereof, during the initial five (5) year term of this Agreement.

5.2 Renewal; Rates of Compensation for Subsequent Five (5) Year Rate Periods. Upon the mutual agreement of the City and Contractor, the parties may renew this Agreement for additional terms. Prior to the end of the initial five (5) year term of this Agreement, and at each five (5) year interval thereafter, the City and the Contractor may enter into negotiations to establish and agree upon rates of compensation to be paid to Contractor during any additional terms. In the event that the City and Contractor are unable to agree on rates to be paid to Contractor during any additional term, the City may terminate the Agreement.

5.3 Rate Adjustments Due to Significant Changes. The rates set forth in Exhibit "A" shall be fixed for the first year of this Agreement, and shall only be adjusted thereafter with City approval ~~upon showing~~ and upon a showing:

(a) any rate adjustment based on unforeseen circumstances which materially effect the Contractor's costs or revenues under this Agreement including, but not limited to, a change in interpretation or enforcement of any Environmental or other laws governing the Contractor's business, changes in disposal costs or location of disposal site, whether imposed retroactively or prospectively. The City may reasonably request specific information from the Contractor justifying the amount of the adjustment in Collection Rates and the Contractor and the City shall negotiate in good faith a fair and reasonable adjustment to be added to the collection rates based on the aforementioned unforeseen circumstances, which adjustment shall be no greater than necessary to pass though Contractor's increased costs or decreased revenues.

(b) rate adjustments due to fuel increases on the basis of "wholesale prices" in the previous quarter that exceeds \$1.70 per gallon. The adjustment shall be in the form of a fuel surcharge.

(c) inflation adjustments on each annual anniversary date while this Agreement is in effect, the Contractor may be entitled to adjust Collection Rate(s). The Contractor shall notify Mayor and Council at least 60 days prior to any such requested adjustment. The percentage increase if any (capped at a maximum of 3% annually) during the preceding calendar year in the Consumer Price Index ("CPI") established by the Bureau of Labor Statistics of the United States Department of Labor which is entitled "Consumer Price Index for all Urban Consumers for Other Goods and Services United States or any appropriate successor Index adopted be said Department, shall be instrument used to determine the allowable increase in Collection Rates. The term "Collection Rates" as used in this Agreement shall include any and all adjustments made pursuant to this Agreement.

In the event that any of the above events occur, Contractor shall determine the amount of rate adjustment requested to compensate Contractor for the additional, fully justifiable costs and shall petition the City for the rate adjustment, which the City agrees to reasonably review. Contractor

agrees to continue solid waste collection and disposal services during the period the City considers the Rate Increase Request, until the matter is resolved and the City and Contractor agree to adjusted rates of compensation or either the City or Contractor decide to terminate the agreement because no resolution is reached.

5.4 City to Act as Collector. The City shall submit statements and collect from all Residential and Commercial Units for services provided by the Contractor pursuant to Section 3.1(a), 3.1(b), and 3.1(c) including those accounts which are delinquent.

5.5 Delinquent and Closed Accounts. The Contractor shall discontinue refuse collection service at any Residential or Commercial Unit as set forth in a written notice sent to it by the City. Upon further notification by the City, the Contractor shall resume refuse collection on the next regularly scheduled collection day.

5.6 Contractor Billings to City. The Contractor shall bill the City for service rendered within ten (10) days following the end of the month and the City shall pay the Contractor on or before the 30th day following the end of such month. Such billing and payment shall be based on the total number of Residential and Commercial Premises in the incorporated areas of the City and the price rates and schedules set forth in Exhibit A hereto. The Contractor shall be entitled to payment for services rendered irrespective of whether or not the City collects from the customer for such service.

5.7 Special Services to the City: White goods will be picked up on an on call basis for Residential Units at no charge and will be collected at the curb. White goods are refrigerators, ranges, washers, water heaters, and other similar domestic appliances. Advanced Disposal will provide front end load service at no charge for City Hall, Lillian Webb Park, and at the Public Works Facility. The Contractor shall provide up to six (6) portable toilets three times a year and four 40 yard roll offs once a year for the City sponsored clean up event.

6. NON-DISCRIMINATION

In the performance of the work and services to be performed under the terms hereof, the Contractor covenants and agrees not to discriminate against any person because of race, sex, creed, color, religion or national origin.

7. INDEMNITY

The Contractor will indemnify, hold harmless, and defend the City, its officers, agents, servants and employees from and against any and all suits, actions, legal proceedings, claims, demands, damages, costs, expenses, and reasonable attorney's fees incidental to any work done in the performance of this Contract arising out of a willful or negligent act or omission of the Contractor its officers, agents, servants and employees; provided, however, that the City will indemnify, hold harmless and defend the Contractor, its parent corporation and their respective officers, agents, servants and employees from and against any and all suits, actions, legal proceedings, claims, demands, damages, costs, expenses and reasonable attorney's fees arising out of a willful or negligent act or omission of the City, its officers, agents, servants and employees.

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8.FORCE MAJEURE

Except for the obligation to pay for services rendered, neither party hereto shall be liable for failure to perform hereunder due to contingencies beyond its control, including, but not limited to riots, war, fire, acts of God (including without limitation flood, hurricane, tornado or storm), compliance with any law, regulation or order, whether valid or invalid, of the United States of America or any other governmental body or instrumentality thereof, whether now existing or hereafter created (collectively referred to as "Force Majeure Event"). In addition, the performance required under this Contract does not include the collection or disposal of any increased volume of solid wastes resulting from a Force Majeure Event. In the event of such Force Majeure Event, the Contractor will vary routes and schedule as may be deemed necessary. In addition, the City and Contractor shall negotiate the amounts to be paid Contractor for services to be performed as a result of increased volumes resulting from a Force Majeure Event or any other event over which Contractor has no control.

9. LICENSES AND TAXES

The Contractor shall obtain all licenses and permits and promptly pay all taxes required by the City and State.

10. TERM

The term of this Agreement shall begin on the September 1, 2004 and continue for a period of five (5) years. Pursuant to Section 5.2 hereof, the Contractor or the City shall have the right to terminate this Agreement pursuant to Section 17.1 or the end of the five (5) year term or at the end of any renewal five (5) year term.

11. REPORTS

Contractor shall provide various reports to the City as may be required by the City from time to time.

12. INSURANCE

12.1 The Contractor shall at all times during the Agreement maintain in full force and effect Employer's Liability, Workmen's Compensation, Public Liability, and Property Damage Insurance, including contractual liability coverage for the provisions of Section 8. All insurance shall be by insurers and for policy limits acceptable to the City and before commencement of work hereunder the Contractor agrees to furnish the City certificates of insurance or other evidence satisfactory to the City to effect that such insurance has been procured and is in force. The certificates shall contain the following express obligation:

"This is to certify that the policies of insurance described herein have been issued to the insured for whom this certificate is executed and are in force at this time. In the event of cancellation nor material change in a policy affecting the certificate holder, thirty (30) days prior written notice will be given the certificate holder."

For the purpose of this Contract, the Contractor shall carry the following types of insurance in at least the limits specified below:

<u>COVERAGES</u>	<u>LIMITS OF LIABILITY</u>
Workmens' Compensation	Statutory
Employer's Liability	\$1,000,000

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Bodily Injury Liability	\$1,000,000 each occurrence
Except Automobile	\$1,000,000 aggregate
Property Damage Liability	\$1,000,000 each occurrence
Except Automobile	\$1,000,000 each occurrence
Automobile Bodily Injury	\$1,000,000 each person
Liability	\$1,000,000 each occurrence
Automobile Property Damage Liability	\$1,000,000 each occurrence
Excess Umbrella Liability	\$5,000,000 each occurrence

12.2 Power of Attorney. Attorneys-in-fact who sign performance bonds or contract bonds must file with each bond a certified and effectively dated copy of their power of attorney.

13.COMPLIANCE WITH LAW

The Contractor shall conduct operations under this Contract in compliance with all applicable laws, including without limitation, ordinances, laws and statutes of the City, state and federal governments. In the event that the collection or disposal of any solid waste hereunder shall become restricted or prohibited by any applicable law, ordinance, rule or regulation, such type of waste shall be eliminated from the requirements and provisions of this Contract.

14.ASSIGNMENT

Contractor's rights accruing under this Contract may not be assigned in whole or in part by the Contractor except with the prior written approval or consent of the City. As a condition of such assignment, the assignee shall agree to assume the obligations of Contractor hereunder.

15.EXCLUSIVE CONTRACT

The Contractor shall have the sole and exclusive contract except as precluded by law to provide solid waste and recycling collection and disposal service in the incorporated area of the City

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of Norcross. The City hereby grants and the Contractor hereby accepts the sole and exclusive contract, license and privilege to provide Residential and Commercial collection and disposal service to all Residential and Commercial Premises in the incorporated area of the City of Norcross for the initial five (5) year term of this Agreement and all renewal terms thereto. The City further agrees that so long as Contractor is not in default hereunder, it will not enter into any agreement with any other entity for performance of solid waste collection and disposal services during the term hereof or any renewal terms.

16. OWNERSHIP

Title to the Residential and Commercial Solid Waste to be collected under this Contractor shall pass to the Contractor once it is placed in the vehicle under control of the Contractor.

17. TERMINATION AND ATTORNEY FEES

17.1 In the event of an alleged material breach of this Contract, the City shall provide written notice of such breach to the Contractor, to be delivered by Certified Mail, return receipt requested. If within 20 days from receipt of such notice, the Contractor has either failed to correct the condition or reach an agreement with the City on a mutually satisfactory solution, then the City may, within 10 days, require the Contractor to appear before the City Council, at either a regular or specially called meeting, to show cause why the Contract should not be terminated. After such meeting the Council may elect to:

- (i) provide written notice to the Contractor that the Contract will be terminated 30 days from the receipt of such notice.
- (ii) extend the time to allow Contractor to cure the breach.
- (iii) impose sanctions or other remedies without terminating the Contract.

17.2 Costs. In the event that either party is required to take any legal action to enforce the terms and conditions of this Agreement because of the breach of or failure to perform any term or condition by the other party, the breaching party agrees to pay all costs expended by the other party, including reasonable attorney fees.

18. MISCELLANEOUS PROVISIONS

18.1 Choice of Law with and governed for all purposes by the laws of the State of Georgia, excluding the laws applicable to conflicts or choice of law. Venue for any action filed related to this agreement shall be in the Gwinnett Superior Court.

18.2 Entire Agreement. This instrument contains the entire agreement between the parties relating to the rights herein granted and the obligations herein assumed. Any oral representation or modifications concerning this instrument shall be of no force or effect and this Contract may not be amended except by a subsequent modification in writing, signed by the parties hereto or by an ordinance adopted by City modifying the rates to be charged hereunder in accordance with the provisions of Section 5 hereof.

18.3 Severability. If any part of this Agreement for any reason is declared invalid, such decision shall not affect the validity of any remaining portion, which remaining portion shall remain in force and effect as if this Contract had been executed with the invalid portion thereof eliminated. It is hereby declared the intention of the parties that they would have executed the remaining portion of this Agreement without including any such part, parts or portions which may, for any reason, be hereinafter declared invalid.

18.4 Captions. The titles or headings preceding any section or paragraph are for reference and convenience only and shall be in no way construed to be a material part of this Agreement.

18.5 City's Authority. The parties signing this Contract on behalf of the City have been authorized to do so by specific action of the _____ Mayor and Council adopted in open meeting and of record in its official minutes.

Section 18.6. Budget and Appropriation; Acknowledgement of Contractor.

(a) The City's obligations hereunder are contingent on its annual budget. The City agrees to budget and allocate sufficient funds collected from all Residential and Commercial Premises pursuant to Section 5.4 hereof to pay Contractor the compensation due under Section 5.6 hereof.

(b) The parties intend that the terms of this Agreement and the City's obligations hereunder constitute a proprietary function of the City and will not be deemed a governmental function under Georgia law. The City will not be liable to Contractor, however, if a third party obtains a judicial determination that this Agreement is subject to termination whether pursuant to Section 36-30-3 of the Georgia Code or any other code or statute prior to expiration of the initial five year term or any renewal term.

EXECUTED this 1 day of September, 2004.

Signed By:

Lillian H. Webb
Lillian H. Webb

Mayor Date
City of Norcross 09/01/04

Sue Dennen

Witness Sue Dennen
City Clerk

Warren D. J. 9/25/04

Officer Date
Advanced Disposal Services Atlanta, LLC

Wendy McMillon O'Brien

Witness

EXHIBIT A COMPENSATION

Exhibit A

Residential Rates

Garbage Service

\$5.56 per month for once a week residential garbage service with one 95-gallon cart.

Recycling Service

\$1.33 per month for once a week residential recycling service with one 18-gallon bin.

Yard Waste Service

\$1.02 per month for once a week yard waste service.

Total for garbage, bulk item, recycling, and yard waste services is \$7.91 per month

Additional containers are double the rate

Commercial hand pick up rates with 95-gallon carts

\$19 per month for once a week commercial garbage service with a 95-gallon cart

Downtown Merchants have the option to recycle for an additional \$1.33

Additional Containers are double the rate

Commercial Front Load Rate Structure

Front End Load Garbage Service Matrix

Size	1 x week	2 x week	3 x week	4 x week	5 x week	6 x week	7 x week
2 Yard	35.88	60.06	85.18	110.40	134.59	159.82	180.09
4 Yard	46.94	81.15	114.55	147.27	182.60	216.10	243.59
6 Yard	59.23	104.30	149.36	194.43	239.49	284.55	329.61
8 Yard	71.53	128.93	186.24	243.60	300.95	358.29	415.65

Cardboard Front End Load Service Matrix

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Size	1 x week	2 x week	3 x week	4 x week	5 x week	6 x week	7 x week
8 Yard	\$40	\$80	\$120	\$160	\$200	\$240	\$280

All extra pick up charges are \$50

Construction/Demolition Open Top Service

Service	Monthly Rent	Haul Charge	Disposal Charge	*Flat Rate Option
12 Yard	103.98	86.13	\$29.95 per ton	175.13
20 Yard	103.98	86.13	\$29.95 per ton	182.13
30 Yard	103.98	86.13	\$29.95 per ton	230.13
40 Yard	103.98	86.13	\$29.95 per ton	278.13

* On flat rates over 7 tons, there will be a charge of \$29.95 per ton in addition to flat rate

Compactor Service-Option

Service	Monthly Rent	Haul Charge	Disposal Charge	*Flat Rate Option
30 Yard	274.05	86.13	\$31 per ton	230.13
35 Yard	274.05	86.13	\$31 per ton	254.13
40 Yard	274.05	86.13	\$31 per ton	278.13

* On flat rates, over 7 tons will be charged \$31 per ton in addition to flat rate

First Amendment to the Contract for Solid Waste Collection Services

This First Amendment to the Contract for Solid Waste Collection Services (the "Amendment") is made and entered into as of the 6th day of July, 2009 by and between the City of Norcross, Georgia (the "City") and Advanced Disposal Services Atlanta, LLC a/k/a Advanced Disposal Atlanta Services, LLC (the "Contractor").

WITNESSETH:

WHEREAS the City acting by and through its duly elected Mayor and Council and the Contractor have heretofore entered into that certain Contract for Solid Waste Collection Service (the "Agreement") pertaining to the collection of residential and commercial solid waste and recycling in the City; and

WHEREAS, the City and the Contractor desire to enter into this Amendment for the purposes of exercising the option to renew the Agreement for an additional period of three years commencing on July 6, 2009 and continuing until August 31, 2012 and modifying and amending the Agreement in certain respects, as more fully set forth below;

NOW THEREFORE, for and in consideration of the sum of Ten Dollars (\$10.00) in hand paid by the Contractor to the City and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto do hereby covenant and agree as follows:

1. Accuracy of Recitals. The recitals set forth above are true and correct and are incorporated herein by reference.

2. Modification and Amendment to Agreement. The parties hereto do hereby modify and amend the Agreement as follows:

(A) The recitals of the Agreement are hereby deleted, and the following recitals are inserted in lieu thereof:

WHEREAS, it is necessary for the City to promote, preserve and protect the public health of its citizens; and

WHEREAS, the removal of garbage, yard waste, recycling and other waste material generated within the City is a valid exercise of the City's legislative power; and

WHEREAS, the granting of an exclusive contract to a private corporation for the collection and disposal of solid waste and recycling is a valid function of the City in accordance with Section 1.14(35) of the Norcross City Code; and

WHEREAS, the City and the Contractor are desirous of entering into an agreement, under the terms of which, the Contractor shall have an exclusive contract except to the extent said exclusivity is contrary to law for a specified

period of time for the collection and removal of all Residential and Commercial Solid Waste and Recycling, generated within the City; and

WHEREAS, the City and the Contractor have agreed to the conditions, terms, rates, provisions and considerations under which the Contractor shall perform such solid waste collection and disposal services as herein set out, and for the compensation as herein provided; and

WHEREAS, it is the intent of the City that the owner or occupant of every Residential and Commercial Premises in the incorporated area of the City shall to the extent not precluded by law receive solid waste collection, disposal, and recycling services provided by the Contractor; and

WHEREAS, the City agrees to bill and collect the fees from Residents and Commercial Premises for the Contractor's residential and commercial services to the City and the City agrees to pay for such services.

- (B) The definitions contained within Section 1 of the Agreement are hereby deleted, and the following definitions are hereby inserted in lieu thereof:

1.1 Agreement: This contract agreement, including exhibits and any amendments thereto, agreed to by the City and the Contractor during the term of the Agreement.

1.2 Bulky Items: Those items of furniture, such as sofas, chairs, tables, carpets and other large items, which cannot reasonably be placed in a 95 gallon rollout cart.

1.3 Cart: A receptacle, not to exceed 95 gallons, with wheels and lid, designed for the purpose of curbside collection of refuse.

1.4 C & D Materials: Waste building materials resulting from construction, remodeling, repair or demolition operations.

1.5 City: City of Norcross, Georgia.

1.6 Commercial Premises: All premises, locations or entities, public or private (including condominium units and multifamily units), requiring refuse collection within the City using roll-offs, dumpsters or carts, other than a residential unit.

1.7 Commercial Hand-load Customer: All Commercial Premises utilizing a Cart for the placement of their solid waste for collection by the Contractor.

1.8 Commercial Solid Waste: All Garbage, Rubbish and other acceptable waste generated by a Commercial Premises and all C & D Materials, excluding Hazardous Waste.

1.9 Contractor: Advanced Disposal Services Atlanta, LLC, or its legal successors, who is an independent contractor for all purposes contemplated by this Agreement. Contractor is not and never shall be an agent or employee of the City under the terms and conditions of this Agreement.

1.10 Dumpster: A metal receptacle designed to be lifted and emptied mechanically for use primarily at Commercial Premises.

1.11 Garbage: Solid waste consisting of putrescible animal and vegetable waste materials resulting from the handling, preparation, cooking and consumption of food, including, but not limited to, waste materials from markets, storage facilities, handling and sale of produce and other farm products.

1.12 Hazardous Waste: Any solid waste identified or listed as a hazardous waste by any agency of the State of Georgia or the administrator of the U.S. Environmental Protection Agency pursuant to the federal Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act, 72 U.S.C. §6901 et seq., as amended, including future amendments thereto.

1.13 Producer: An occupant of a Commercial Premises or a Residential Premises who generates refuse.

1.14 Recyclable Items: Newspapers; aluminum and steel cans; No. 1 and No. 2 plastics; cardboard boxes; brown, clear, and green glass; and any other recyclable items which the Contractor and the City may mutually agree to add to the list of items which are to be included in the recycling program.

1.15 Residential Premises: A dwelling within the incorporated area of the City occupied by a person or group of persons comprising a family, including single family homes, duplexes, triplexes, quadraplexes, and mobile homes whether such mobile homes are registered as vehicles or assessed as real property.

1.16 Residential Solid Waste: All Garbage and Rubbish generated by a Residential Premises, excluding automobile parts, tires, C & D Materials, Yard Waste, White Goods, Hazardous Waste, or other unacceptable materials.

1.17 Roll-off: A 20, 30, or 40 yard container or compactor used to collect and transport Commercial Solid Waste.

1.18 Rubbish: All nonputrescible solid wastes (excluding ashes), consisting of both combustible and noncombustible wastes, such as paper, rags, cardboard, cartons, metal cans, plastics, wood, glass, bedding, crockery and similar materials.

1.19 White Goods: Refrigerators, ranges, washers, water heaters, and other similar domestic appliances.

1.20 Yard Waste: Trees, tree limbs, leaves, brush, containerized grass clippings, shrubs and tree prunings and other vegetative materials from maintenance of yards, lawns, and landscaping at Residential Premises.

- (C) Section 3.1(a) of the Agreement is hereby deleted, and the following Section 3.1(a) is inserted in lieu thereof:

(a) Contractor shall collect Garbage and Recyclables from each Residential Premises one (1) time per week at the curbside. The occupant of the Residential Premises shall place the items at the curbside by 6:30 AM on the designated collection day. The occupant shall use the Contractor owned 95 gallon Cart for garbage and the Contractor owned 18 gallon bin or 95 gallon Cart for recyclables.

- (D) Section 3.2(a) of the Agreement is hereby deleted, and the following Section 3.2(a) is inserted in lieu thereof:

(a) Contractor shall furnish one (1) 95 gallon Garbage Cart and one (1) 18 gallon Recycling bin to every Residential Premises suitable for occupancy in the incorporated area of the City. Contractor shall provide an option to Residential Premises for a 95 Gallon Cart for recycling instead of the standard 18 gallon bin for recycling at no additional monthly charge. Contractor shall provide one (1) 95 gallon Cart to Commercial Premises for recycling once a week for a monthly Cart rental fee of \$1.50 per month. Upon placement at a Residential Premises, Carts and bins shall be the property of the Contractor. It shall be the responsibility of the owner of the Residential Premises to properly use and safeguard the Carts and bins. Contractor shall maintain Carts and bins in reasonably good condition. Contractor shall have the right to charge residents for the cost of repair or replacement of Carts and bins, if such repair or replacement is required as a result of abuse or damage, fire, or theft. The amount charged a resident for Cart or bin replacement or repair shall not exceed Contractor's actual cost for the Cart or bin.

- (E) Section 3.3 of the Agreement is amended to clarify that Contractor shall provide side door pick-up at no additional cost to elderly or disabled residents designated by the City as physically unable to place containers at curbside on pick-up day and that said side door pick-up shall not exceed three percent (3%) of the total Residential Premises.

- (F) Section 3.5 of the Agreement is hereby deleted, and the following Section 3.5 is inserted in lieu thereof:

Yard Waste: Contractor shall collect Yard Waste from each Residential Premises every other Monday without size restrictions or quantity limitations at the curbside.

- (G) Section 4.7 of the Agreement is hereby deleted, and the following Section 4.7 is inserted in lieu thereof:

Access. The Contractor shall be required to provide collection services to all Residential Premises and Commercial Premises located on publicly-owned roadways accessible to standard waste collection vehicles. The City shall require occupants of Residential Premises to place Carts at curbside for collection. The City shall require occupants of Residential Premises not accessible to standard waste collection vehicles to place Carts and Residential Solid Waste at an accessible location on a publicly-owned roadway agreed upon by the occupant and the Contractor. If the City or Contractor determines that, for whatever reason, the occupants of Residential Premises cannot place the Cart at curbside adjacent to a publicly-owned roadway, then Contractor will provide the collection service at the location agreed upon by Contractor and the occupant.

- (H) Section 5.1 of the Agreement is amended to add Exhibit "B" which identifies the rates of compensation to be paid by the City to the Contractor for services performed by the Contractor during the initial renewal period commencing September 1, 2009.
- (I) Section 5.2 of the Agreement is hereby deleted, and the following Section 5.2 is inserted in lieu thereof:

5.2(a) Renewal of Agreement for Additional Periods.

Upon the mutual agreement of the City and the Contractor, the parties may renew this Agreement for additional terms at any time. In the event that the parties elect to renew the Agreement for an additional term exceeding one (1) year, the parties agree that this Agreement shall be subject to the requirements of O.C.G.A. § 36-60-13, shall be a year to year contract during the renewal period, and shall automatically renew at the close of each calendar year unless the City provides written notice to the Contractor, at least thirty (30) days prior to the expiration to the renewal calendar year, of its intent not to renew the Agreement for the next calendar year. In the event that the City exercises its right to terminate the Agreement at the conclusion of a renewal calendar year, the Agreement shall terminate absolutely and without further obligation on the part of the City at the close of such renewal calendar year.

5.2(b) Rates of Compensation for Subsequent Renewal Periods.

At the conclusion of each calendar year for the initial renewal period, rates are to be adjusted annually to reflect changes in the Consumer Price Index. Adjustments shall be based upon increases in the United States Department of Labor, Bureau of Statistics, Consumer Price Index (CPI-U). Contractor will present its rate schedule to City no later than 90 days prior to the anniversary date of the Agreement. Rate changes, will take affect on the anniversary date and shall be capped at (5%) five percent. Detailed rates are identified in the attached Exhibit "B" which is incorporated herein by reference.

A monthly "fuel adjustment" for Commercial Premises will be allowed under the following conditions. The monthly fuel cost will be established at the end of each month based on reports issued by: Energy Information for U.S. average cost per gallon of diesel fuel for the lower Atlantic Region (PADDIC). Website http://tonto.eia.doe.gov/dnav/pet/pet_pri_gnd_dcus_rlz_m.htm. For each 20 cent variation in the per gallon price of diesel fuel above the established price of \$2.213 per gallon; the cubic yard rates will be adjusted by \$.02 cents up or down as fuel cost varies.

- (J) Section 5.7 of the Agreement is hereby amended to specify Thrasher Park as an additional location that Contractor will provide front end load service at no charge and to specify that Contractor will provide inserts to the City's newsletter with Recycling updates.

- (K) Section 7 of the Agreement is hereby deleted, and the following Section 7 is inserted in lieu thereof:

The Contractor will indemnify, hold harmless, and defend the City, its officers, agents, servants and employees from and against any and all suits, actions, legal proceedings, claims, demands, costs, expenses, and reasonable attorney's fees incidental to any work done in the performance of this Agreement arising out of a willful or negligent act or omission of the Contractor, its officers agents, servants and employees.

- (L) Section 9 of the Agreement is hereby deleted, and the following Section 9 is inserted in lieu thereof:

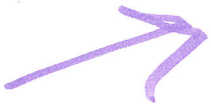
The Contractor shall obtain all State and Federal licenses and permits and promptly pay all taxes required by the City, State and Federal governments.

- (M) Section 10 of the Agreement is hereby deleted, and the following Section 10 is inserted in lieu thereof:

The term of this Agreement shall begin on September 1, 2004 and continue for a period of five (5) years. The parties agree that this Agreement shall be subject to the requirements of O.C.G.A. § 36-60-13, shall be a year to year contract during the initial term, and shall automatically renew at the close of each calendar year unless the City provides written notice to the Contractor, at least thirty (30) days prior to the expiration to the calendar year, of its intent not to renew the Agreement for the next calendar year. In the event that the City exercises its right to terminate the Agreement at the conclusion of a calendar year, the Agreement shall terminate absolutely and without further obligation on the part of the City at the close of such calendar year.

Pursuant to Section 5.2 hereof, the Contractor or the City shall also have the right to terminate this Agreement pursuant to Section 17.1 or at the end of the initial term or any renewal term.

Bonding & Insurance



- (N) The first paragraph of Section 12 of the Agreement is hereby deleted, and the following first paragraph of Section 12 is inserted in lieu thereof:

The Contractor shall at all times during the Agreement maintain in full force and effect a broad form all risk liability insurance policy with an A.M. Best A+15 rated insurance company including Employer's Liability, Workmen's Compensation, Public Liability, and Property Damage Insurance, including contractual liability coverage for the provisions of Section 8. All insurance shall be by insurers and for policy limits acceptable to the City and before commencement of work hereunder the Contractor agrees to furnish the City certificates of insurance and other evidence satisfactory to the City to evidence that such insurance has been procured and is in force. The certificates shall contain the following express obligation:

- (O) Section 15 of the Agreement is hereby deleted, and the following Section 15 is inserted in lieu thereof:

The Contractor shall have the sole and exclusive contract, except as precluded by law, to provide solid waste and recycling collection and disposal service in the incorporated area of the City of Norcross. The City hereby grants and the Contractor hereby accepts the sole and exclusive contract, license and privilege to provide Residential and Commercial collections and disposal service to all Residential Premises and Commercial Premises in the incorporated area of the City of Norcross for the initial term of this Agreement and all renewal terms thereto. The City further agrees that so long as Contractor is not in default hereunder, it will not enter into any agreement with any other entity for performance of solid waste collection and disposal services during the term hereof or any renewal terms.

- (P) Section 17.1 of the Agreement is hereby deleted, and the following Section 17.1 is inserted in lieu thereof:

In the event of an alleged material breach of this Agreement, the City shall provide written notice of such breach to the Contractor, to be delivered by certified mail, return receipt requested. If within twenty (20) days from receipt of such notice, the Contractor has either failed to correct the condition or reach an agreement with the City on a mutually satisfactory solution, then the City Manager may, within ten (10) days:

- (i) provide written notice to the Contractor that the Agreement will be terminated ten (10) days from receipt of such notice;
- (ii) extend the time to allow Contractor to cure the breach; or
- (iii) impose sanctions or other remedies without terminating the Agreement.

- (Q) Section 18.6(a) of the Agreement is hereby deleted, and the following Section 18.6(a) is inserted in lieu thereof:

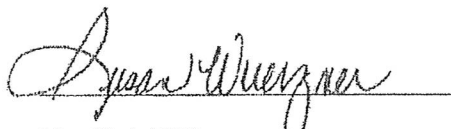
(a) The City's obligations hereunder are contingent on its annual budget. It is anticipated that the City will allocate sufficient funds collected from all Residential Premises and Commercial Premises pursuant to Section 5.4 hereof to pay Contractor the compensation due under Section 5.6 hereof.

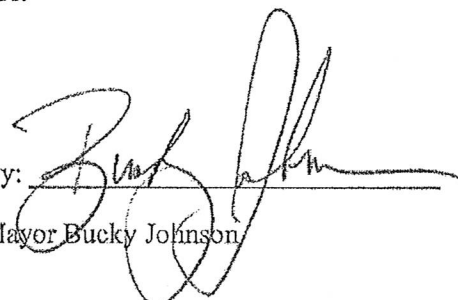
3. Ratification. The City and Contractor agree that all other terms and conditions of the Agreement shall remain unchanged and in full force and effect other than as modified herein. Upon execution of the parties, this Amendment shall be attached to and form a part of said Agreement.

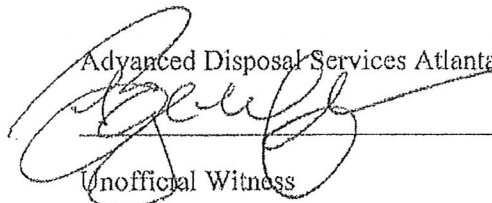
4. Governing Law. This Amendment has been negotiated, executed and delivered in the State of Georgia and shall be interpreted, governed and enforced under the laws of the State of Georgia.

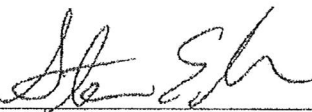
Signed, sealed and delivered. In the presence of:

City of Norcross


Unofficial Witness

By: 
Mayor Bucky Johnson


Advanced Disposal Services Atlanta, LLC
Unofficial Witness

By: 
Municipal Marketing Manager

534638_1

Exhibit B

Service	Monthly Rate
Once a Week Curbside Residential Garbage, Bulk Item, and Recycling Service	\$ 8.40
Every Other Monday Residential Curbside Brush, Shrub, Tree, Tree Limb, Yard Debris Service	\$ 1.30
Once a Week Curbside Residential Leaf Suction Service	\$ 2.63
Commercial Hand Pick Up Service with a 95 gallon Cart	\$ 21.21
Additional 95 gallon cart for Garbage Service	\$ 7.00
Front End Load Service (Dumpsters)	Monthly Rate
1-2x1	\$ 40.58
1-2x2	\$ 67.58
1-4x1	\$ 52.93
1-4x2	\$ 91.12
1-4x3	\$ 128.39
1-4x4	\$ 211.72
1-4x5	\$ 204.34
1-6x1	\$ 66.65
1-6x2	\$ 116.95
1-6x3	\$ 167.24
1-6x4	\$ 217.53
1-6x5	\$ 267.84
1-8x1	\$ 80.40
1-8x2	\$ 144.45
1-8x3	\$ 208.40
1-8x4	\$ 272.45
1-8x5	\$ 336.45
1-8x6	\$ 400.39
1-8x1 Cardboard	\$ 57.75
1-8x2 Cardboard	\$ 115.50

Extra Pick Up Charges \$60 each

Temporary Roll Off Service - Contractor Invoices
Customer Direct

10 Yard, 20 Yard, 30 Yard, 40 Yard Open Top Construction and Demolition Debris	Haul Rate \$183.75	Disposal Rate \$42 per ton	Delivery Rate \$78.75	Monthly Rental Rate \$94.50
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Relocate Charges and Trip Charges \$75 each

Permanent Roll Off and Compactor Service	Flat Rate Haul Charge	Monthly Rental
20 Yard	\$216.00 per haul	\$112.12
30 Yard	\$273.00 per haul	\$112.12
40 Yard	\$329.00 per haul	\$112.12
30 yard compactor	\$273.00 per haul	\$402.00
35 yard compactor	\$297.00 per haul	\$402.00
40 yard compactor	\$328.00 per haul	\$402.00

Relocate Charges and Trip Charges \$75 each

Over 7 tons, there is a charge of \$42 per ton

0

**Second Amendment to the Exclusive Contract for Solid Waste,
Recycling, and Yard Waste Services between the
City of Norcross, Georgia and Advanced Disposal Services Atlanta, LLC**

WHEREAS, on September 1, 2004, the City of Norcross, Georgia acting by and through its duly elected Mayor and Council (hereinafter referred to as "the City") and Advanced Disposal Services Atlanta, LLC (hereinafter referred to as "the Contractor") entered into that certain Exclusive Agreement ("the Agreement") for Services pertaining to the collection of residential and commercial solid waste and recycling in the City, and

WHEREAS, on July 6, 2009, the City acting by and through its duly elected Mayor and Council agreed to the First Amendment to said contract extending the term until August 31, 2012 and modifying and amending the Agreement to include collection of yard waste among other improvements, and

WHEREAS, the City and Contractor desire to enter into this Second Amendment to said contract extending the term until August 31, 2017 and modifying and amending the Agreement to enhance the City's recycling program and include other improvements, as more fully set forth below;

NOW THEREFORE, for and in consideration of the mutual covenants and agreement herein set forth, the City and Contractor hereby agree to the terms of this Second Amendment as follows:

1. Accuracy of Recitals The recitals set forth above are true and correct and are incorporated herein by reference.
2. Modification and Amendment to Agreement

A. Section 3.1(a) of the Agreement is hereby deleted, and the following Section 3.1(a) is inserted in lieu thereof;

(a) Contractor shall collect Garbage from each Residential Premises one (1) time per week at curbside. The occupant of the Residential Premises shall place the items at curbside by 6:30 AM on the designated collection day. The occupant shall use the Contractor owned 95-gallon cart for garbage. Contractor is not responsible for collection of garbage outside the provided 95-gallon cart.

Contractor shall collect Recyclables and Yard Waste from each Residential Premises one (1) time Every Other Week (EOW) alternating Recyclables and Yard Waste collection each week at the curbside. The occupant of the Residential Premises shall place the items at curbside by 6:30 AM on the designated collection day. The occupant shall use the Contractor owned 95-gallon Recycling cart or optional Contractor owned 18-gallon Recycling bin for recyclables. The occupant may use Customer owned heavy duty plastic containers or paper bags for yard waste (No Plastic Bags).

Norcross

B. Section 3.2(a) of the Agreement is hereby deleted, and the following Section 3.2(a) is inserted in lieu thereof;

(a) Contractor shall furnish one (1) 95-gallon Garbage Cart and one (1) 95-gallon Recycling Cart to every Residential Premises suitable for occupancy in the incorporated area of the City. Contractor shall provide an option to Residential Premises for an 18-gallon Recycling Bin at no additional monthly charge. Upon placement at a Residential Premises, carts and bins shall remain the property of the Contractor. It shall be the responsibility of the owner of the Residential Premises to properly use and safeguard the carts and bins. Contractor shall maintain carts and bins in reasonably good condition. Contractor shall have the right to charge residents for the cost of repair or replacement of carts and bins, if such repair or replacement is required as a result of abuse or damage, fire, or theft. The amount charged a resident for cart or bin replacement or repair shall not exceed Contractor's actual cost for the cart or bin.

C. Section 5.1 of the Agreement is amended to add Exhibit "C" indicating the appropriate rates of compensation to be paid by the City to the Contractor for services performed.

D. Section 5.2(b) of the Agreement is hereby deleted, and the following Section 5.2(b) is inserted in lieu thereof;

At the conclusion of each calendar year beginning in 2012, rates are to be adjusted annually to reflect changes in the Consumer Price Index. Adjustments shall be based upon increases in the United States Department of Labor, Bureau of Statistics, Consumer Price Index (CPI-U). Contractor will present its rate schedule to the City no later than 90 days prior to the anniversary date of the Agreement. Rate changes, if any, will take effect on the anniversary date and shall be capped at five percent (5%). Detailed rates are identified in the attached Exhibit "C" which is incorporated herein by reference.

A monthly "fuel adjustment" for Commercial Premises is permitted. The monthly fuel cost is established at the end of each month based on reports issued by: Energy Information for U.S. average cost per gallon of diesel fuel for the lower Atlantic Region (PADDIC).

Website <http://www.eia.gov/oog/info/wohdp/diesel.asp>.

For each 20 cent variation in the per gallon price of diesel fuel above the base price of \$2.88 per gallon; the commercial rate will be adjusted by 1% up or down as fuel cost varies.

2.804 20 10
20 8
20 6
20 4
3.793 20 2

* 2.88/gallon .20
Aug. * 3.793/gallon .20 4%
.913

E. Section 5.3 of the Agreement is hereby deleted.

F. Section 10 of the Agreement is hereby deleted, and the following Section 10 is inserted in lieu thereof;

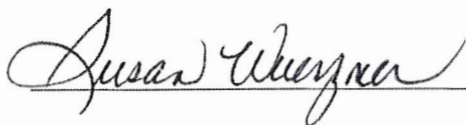
The term of this Second Amendment to the Agreement shall begin on September 1, 2012 and continue for a period of five (5) years. The parties agree that this Agreement shall be subject to the requirements of O.C.G.A. §36-60-13, shall be a year to year contract during the initial term, and shall automatically renew at the close of each calendar year unless the City provides written notice to the Contractor, at least thirty (30) days prior to the expiration of the calendar year, of its intent not to renew the Agreement for the next calendar year. In the event that the City exercises its right to terminate the Agreement at the conclusion of a calendar year, the Agreement shall terminate absolutely and without further obligation on the part of the City at the close of the calendar year.

Pursuant to Section 5.2 hereof, the Contractor or the City shall also have the right to terminate this Agreement pursuant to Section 17.1 or at the end of the initial term or any renewal term.

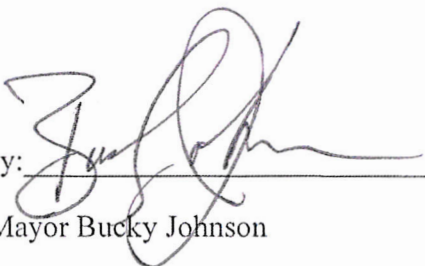
3. Ratification. The City and Contractor agree that all other terms and conditions of the Agreement and First Amendment shall remain unchanged and in full force and effect other than as modified herein. Upon execution of the parties, this Second Amendment shall be attached to and form a part of said Agreement.

Signed, sealed and delivered. In the presence of:

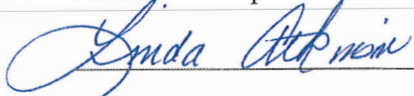
City of Norcross



Unofficial Witness

By: 
Mayor Bucky Johnson

Advanced Disposal Services



Unofficial Witness

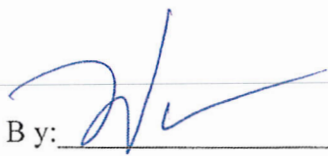
By: 
Walter Hall
President & Chief Operating Officer

EXHIBIT C COMPENSATION

Residential Service	Residential Rate Guaranteed to August 2013
Residential Garbage, Yard Waste, Recycling, & Bulk Item Service	\$12.60 / month
Commercial Hand Pick Up Service with 95-gallon cart	\$21.68 / month
Additional 95-gallon cart for garbage service	\$8.00 / month

Commercial Service Monthly rates effective September 1, 2011

Commercial Front End Load	2 Yard	4 Yard	6 Yard	8 Yard
1 x/Week	41.47	54.09	68.11	82.17
2 x/Week	69.07	93.12	119.52	147.63
3 x/Week	96.66	131.21	170.92	212.98
4 x/Week		216.38	223.32	278.44
5 x/Week		228.93	273.73	343.85
6 x/Week				409.20
FEL Recycling				
1 x/Week				59.02
2 x/Week				118.04

Temporary Open Top

	Haul Rate	Disposal Rate	Delivery Rate	Monthly Rental
10 Yard	187.75	42.75	80.50	96.50
20 Yard	187.75	42.75	80.50	96.50
30 Yard	187.75	42.75	80.50	96.50
40 Yard	187.75	42.75	80.50	96.50
Relocate Charges/Trip	75.00			

Permanent Open Tops/Compactors

	Flat Haul Charge	Monthly Rental
20 Yard Open Top	220.00	114.60
30 Yard Open Top	279.00	114.60
40 Yard Open Top	336.00	114.60
30 Yard Compactor	279.00	410.00
35 Yard Compactor	303.00	410.00
40 Yard Compactor	336.00	410.00
Over 4 tons Disposal Charge	42.75	
Relocate Charges/Trip	75.00	

Third Addendum to the Exclusive Contract for Solid Waste, Recycling, and Yard Waste Services Between the City of Norcross and Advanced Disposal Services Atlanta, LLC

WHEREAS on September 1, 2004, the City of Norcross, Georgia acting by and through its duly elected Mayor and Council (hereinafter referred to as "the City") and Advanced Disposal Services Atlanta, LLC (hereinafter referred to as "the Contractor") entered into that certain Exclusive Agreement ("the Agreement") for Services pertaining to the collection of residential and commercial solid waste and recycling in the City, and

WHEREAS, on July 6, 2009, the City acting by and through its duly elected Mayor and Council agreed to the First Amendment to said contract extending the term until August 31, 2012 and modifying and amending the Agreement to include unlimited collection of yard waste among other improvements, and

WHEREAS, on August 1, 2011, the City acting by and through its duly elected Mayor and Council agreed to the Second Amendment to extend the contract terms until August 31, 2017 modifying and amending the Agreement to enhance the City's recycling program and include other improvements, and

WHEREAS, on June 5, 2017, the City and Contractor agree to a Third Amendment extending the term to expire August 31, 2022 modifying and improving the City's overall program to achieve maximum sustainability and to add yard waste service once a week instead of every other week.

NOW THEREFORE, in consideration of the mutual covenants and agreement herein set forth, the City and Contractor hereby agree to the terms of this Amendment as follows:

1. Ratification The City and Contractor agree that all other terms and conditions of the Agreement and First and Second Amendment shall remain unchanged and in full force and effect other than as modified. Upon execution of the parties, this Third Amendment shall be attached to and form a part of the said Agreement.
2. Reports Add to Section 11 of the Agreement that Contractor must provide monthly reports to the City (10) ten days after the month disclosing recycling, solid waste, and yard waste volumes collected. Commercial and residential collection volumes shall be separated in the report. The report will include the disposal and processing sites that Contractor utilized. Contractor must conduct a cart audit and recycling set out rate count to the City every six months beginning September 1, 2017. It is agreed that the City has the ability to audit Contractor's records and facilities as it pertains to the City.
3. Complaints Add to Section 4.4 of the Agreement that Contractor must provide the City with a complaint log to include resolution and time the complaint was resolved on a weekly basis.

4. Special Services to the City Add to Section 5.7 of the Agreement that Contractor shall provide a separate container for glass recycling subject to contamination at a site to be designated by the City. Included at this drop off site, the City may add other recyclable items to be agreed upon by Contractor and City. Contractor must provide an annual bilingual mailer to ensure recycling participation rates are maintained or increased. Contractor must provide City approved tags, stickers, or cart hangers for contaminated recycling carts or improper set out of bulk waste, garbage, and yard waste. Contractor must also provide mailers or cart hangers to maintain or increase recycling participation rates. Contractor must continue education and Public awareness of what products may be recycled (educational flyers distributed twice a year).

5. Rate Adjustment Section 5.3 (b) and (c) of the Agreement is hereby deleted, and the following Section 5.3 (b) and (c) is inserted in lieu thereof;

The Service Fees payable to the Contractor pursuant to this Agreement will be automatically adjusted up or down on each one-year anniversary date of the Effective Date of this Agreement during the Term, such that the Service Fees for the immediately ensuing twelve (12)-month period shall be increased or decreased in the Consumer Price Index for All Urban Consumers, U.S. City Average, by expenditure category and commodity and service group, Water and Sewer and Trash Collection Services, as published by the U.S. Department of Labor, Bureau of Labor Statistics (the "CPI"), during the immediately preceding twelve-(12) month period. Rate increases are capped annually at three percent (3%).

6. Service Provided Section 3.1 (a) of the Agreement is hereby deleted, and the following Section 3.1 (a) is inserted in lieu thereof;

- (a) Contractor shall collect garbage from each Residential Premise one (1) time per week at curbside. The occupant of the Residential Premises shall place the cart at curbside by 6:30 AM on the designated collection day. The occupant shall use the Contractor owned 95 gallon cart for garbage. Contractor is not responsible for collection of garbage outside the provided 95 gallon cart.

Contractor shall collect Recyclables for each Residential Premises one (1) time every other week at curbside. Contractor shall collect yard waste once (1) a week at curbside. The occupant of each Residential Premises shall place the items at curbside by 6:30 AM on the designated collection day. The occupant shall use the Contractor owned 95 gallon cart or optional 18 gallon bin for storage of recyclables. The occupant may use heavy duty hard plastic containers or paper bags for yard waste but not plastic bags. Contractor must take the Yard Waste to a processing center for a re-use for composting and not to a construction and demolition landfill/MSW landfill. City has the right to audit contractors accounting, facilities, and disposal and processing sites.

(b) Correct Section 3.3 of the Agreement to read "In no case will the quantity of persons receiving side door pick-up exceed three percent (3%) of the total Residential Premises".

7. Holidays of Operation Section 4.3 of the Agreement is hereby deleted and the following Section 4.3 is inserted herein by reference.

The following shall be holidays for the purpose of this Contract, New Year's Day, Independence Day, Thanksgiving Day, Christmas Day, and Labor Day

Contractor may decide to observe any or all of the above mentioned Holidays by suspension of collection service on the holiday, but such decision does not relive the Contractor of his obligation to provide collection service at least once per week (Monday-Friday) within the holiday week. The Contractor will not be allowed Sunday collection. If Contractor does change the holiday schedule, they must notify the City (1) one week in advance and must publicize such change.

8. Hours of Operation Correct Section 4.1 of the Agreement to read "Collection of Residential and Commercial Solid Waste shall not start before 7:00 a.m. nor continue after 8:00 p.m. on the same day".
9. Term Section 10 of the Agreement is hereby deleted, and the following Section 10 is inserted in lieu thereof;

The Term of this Third Amendment to the Agreement shall begin one September 1, 2017 and continue for a period of five (5) years. The parties agree that this Agreement shall be subject to the requirements of O.C.G.A. 36-60-13, shall be a year to year contract during the initial term, and shall automatically renew at the close of each calendar year unless the City provides written notice to the Contractor, at least thirty (30) days prior to the expiration of the calendar year, of its intent not to renew the Agreement for the next calendar year. In the event the City exercises its right to terminate the Agreement at the conclusion of the calendar year, the Agreement shall terminate absolutely and without further obligation on the part of the City at the close of the calendar year.

10. Exclusive Contract Section 15 of the Agreement is amended by adding the following at the end of the last sentence in such section: "Provided however, that upon the effective date of this Third Addendum to the Agreement, Contractor shall no longer have the sole and exclusive contract to provide roll off containers for existing residential homes for smaller jobs such as clean ups, repairs, alterations, roof replacement, or similar such activities where the container generates minimal hauls. Roll off containers for such smaller residential projects may be provided the homeowner or his or her contractor so long as such solid waste and recycling collection and disposal is otherwise in compliance with the Norcross City Code and State Law."

11. Budget and Appropriation: Acknowledgement of Contractor Section 18.6(b) of the Agreement is hereby deleted in its entirety and the following substituted in lieu thereof: "The parties intend that this Agreement, as amended, is a multiyear contract for services pursuant to O.C.G.A. § 36-60-13, subject to termination as set forth in Sections 10 and 17 of this Agreement, as amended."

Unofficial Witness

Advanced Disposal Services

Unofficial Witness

By: _____

Mayor

Attest: _____

By: _____

Regional Vice President

Fourth Addendum to the Exclusive Contract for Solid Waste, Recycling, and Yard Waste Services Between the City of Norcross and Advanced Disposal Services Atlanta, LLC

WHEREAS on September 1, 2004, the City of Norcross, Georgia acting by and through its duly elected Mayor and Council (hereinafter referred to as "the City") and Advanced Disposal Services Atlanta, LLC (hereinafter referred to as "the Contractor") entered into that certain Exclusive Agreement ("the Agreement") for Services pertaining to the collection of residential and commercial solid waste and recycling in the City, and

WHEREAS, on July 6, 2009, the City acting by and through its duly elected Mayor and Council agreed to the First Amendment to said contract extending the term until August 31, 2012 and modifying and amending the Agreement to include unlimited collection of yard waste among other improvements, and

WHEREAS, on August 1, 2011, the City acting by and through its duly elected Mayor and Council agreed to the Second Amendment to extend the contract terms until August 31, 2017 modifying and amending the Agreement to enhance the City's recycling program and include other improvements, and

WHEREAS, on June 5, 2017, the City and Contractor agreed to a Third Amendment extending the term to expire August 31, 2022 modifying and improving the City's overall program to achieve maximum sustainability and to add yard waste service once a week instead of twice a week.

WHEREAS, on April 2, 2018, Mayor and Council voted to accept Contractor's offer to enhance the City's residential recycling program to once per week instead of once every other week starting June 1, 2018.

NOW THEREFORE, in consideration of the mutual covenants and agreement herein set forth, the City and Contractor hereby agree to the terms of this Amendment as follows:

1. Ratification The City and Contractor agree that all other terms and conditions of the Agreement and First, Second, and Third Amendment shall remain unchanged and in full force and effect other than as modified. Upon execution of the parties, this Amendment shall be attached to and form a part of the said Agreement.
2. Service Provided Section 3.1 (a) of the Agreement is hereby deleted, and the following Section 3.1 (a) is inserted in lieu thereof;

(a) Contractor shall collect Recyclables for each Residential Premises one (1) time every week at curbside. The occupant of each Residential Premises shall place the Recycling Cart at curbside by 6:30 AM on the designated collection day. The occupant shall use the Contractor owned 95 gallon cart for storage of recyclables.

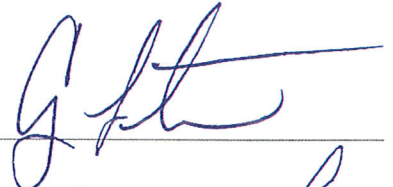
Unofficial Witness



Advanced Disposal Services

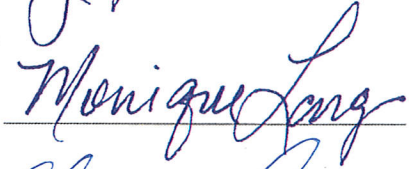
Unofficial Witness

By: _____

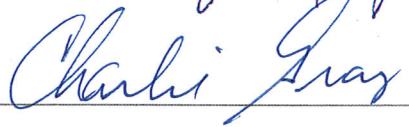


Mayor

Attest: _____



By: _____



Regional Vice President

Fifth Addendum to the Exclusive Contact for Solid Waste, Recycling, and Yard Waste Services

WHEREAS on September 1, 2004, the City of Norcross, Georgia acting by and through its duly elected Mayor and Council (hereinafter referred to as “the City”) and Advanced Disposal Services Atlanta, LLC, which has merged into Georgia Waste Systems, LLC, (hereinafter referred to as “the Contractor”) entered into that certain Exclusive Agreement (“the Agreement”) for Services pertaining to the collection of residential and commercial solid waste and recycling in the City, and

WHEREAS, on July 6, 2009, the City acting by and through its duly elected Mayor and Council agreed to the First Amendment to said contract extending the term until August 31, 2012, and modifying and amending the Agreement to include unlimited collection of yard waste among other improvements, and

WHEREAS, on August 1, 2011, the City acting by and through its duly elected Mayor and Council agreed to the Second Amendment to extend the contract terms until August 31, 2017, modifying and amending the Agreement to enhance the City’s recycling program and include other improvements, and

WHEREAS, on June 5th, 2017, the City and Contractor agreed to a Third Amendment extending the term to expire August 31, 2022, modifying and improving the City’s overall program to achieve maximum sustainability and to add yard waste service once a week instead of twice a week.

WHEREAS, on March 2nd, 2018, Mayor and Council voted to accept Contractor’s offer to enhance the City’s residential recycling program to once per week instead of once every other week starting June 1, 2018.

WHEREAS, on April 4th, 2022, Mayor and Council agreed to extend the terms for an additional year with this Fifth Amendment through August 31, 2023, with a rate adjustment effective September 1, 2022. Based on events beyond Contractor’s and City’s control, contract may be negotiated for additional terms upon mutual consent.

NOW THEREFORE, in consideration of the mutual covenants and agreement herein set forth, the City and Contractor hereby agree to the terms of this Amendment as follows:

1. Ratification The City and Contractor agree that all other terms and conditions of the Agreement and First, Second, Third, and Fourth Amendment shall remain unchanged and in full force and effect other than as modified. Upon execution of the parties, this Amendment shall be attached to and form a part of the said Agreement.
2. Compensation Effective September 1, 2022, the Base Rate for Residential Service is \$26.73 per month and the commercial rates are as follows:

Size	1 x week	2 x week	3 x week	4 x week	5 x week	6 x week
2 yard	\$68.98	\$115.08	\$161.13	\$213.43	\$260.48	\$309.20

4 yard	\$90.37	\$155.89	\$219.86	\$361.49	\$383.37	\$420.24
6 yard	\$114.07	\$200.60	\$287.09	\$375.27	\$460.14	\$554.76
8 yard	\$137.84	\$248.12	\$358.18	\$468.46	\$578.65	\$688.75

3. All other rates and scope of services are unchanged except for the option of changing bulk waste to a fee system directly to residents of \$25 per item for two items once per week on a pre-paid call in basis. If this option is selected, base rate changes to \$26.48 per month.



Vice-President

Unofficial Witness



Public Sector Director

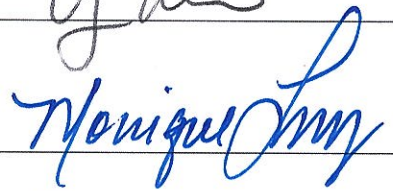
Georgia Waste Systems, LLC



Unofficial Witness

By: 

Mayor

Attest: 

By: 

City Manager