



CITY OF JONESBORO
Regular Meeting
170 SOUTH MAIN STREET
May 9, 2022 – 6:00 PM

NOTE: As set forth in the Americans with Disabilities Act of 1990, the City of Jonesboro will assist citizens with special needs given proper notice to participate in any open meetings of the City of Jonesboro. Please contact the City Clerk's Office via telephone (770-478-3800) or email at rclark@jonesboroqa.com should you need assistance.

Agenda

- I. CALL TO ORDER - MAYOR JOY B. DAY**
- II. ROLL CALL - RICKY L. CLARK, JR., CITY MANAGER**
- III. INVOCATION**
- IV. PLEDGE OF ALLEGIANCE**
- V. ADOPTION OF AGENDA**
- VI. PRESENTATIONS**
- VII. PUBLIC HEARING**
 1. Public Hearing regarding a proposed text amendment, 22-TA-009, Ord. 2022-011, to the City of Jonesboro Code of Ordinances, regarding proposed revisions to Chapter 86, Zoning, Appendix-Thoroughfare Plan of the City of Jonesboro Code of Ordinances.
 2. Public Hearing regarding a proposed text amendment, 22-TA-010, Ord. 2022-012 to the City of Jonesboro Code of Ordinances, regarding proposed additions and revisions to Chapter 86, Zoning, Article XVI, Signs, of the City of Jonesboro Code of Ordinances.
 3. Public Hearing regarding Conditional Use Permit application, 22-CU-004, for a health and wellness center by Dawn Massenburg, property owner and applicant, for property at 1126 New Dawn Court (Parcel No. 05241B B007A), Jonesboro, Georgia 30236.
 4. Public Hearing regarding Conditional Use Permit application, 22-CU-005, for a dance studio by Mohammad Iftkhar, property owner, and Jerell Bush, applicant, for property at 27 Lee Street (Parcel No. 13241A B023), Jonesboro, Georgia 30236.
 5. Public Hearing regarding Conditional Use Permit application, 22-CU-006, for an event center (comedy club) by Patricia Okwuosa, property owner and applicant, for property at 242 Stockbridge Road (Parcel No. 12017D B003), Jonesboro, Georgia 30236.

6. Public Hearing regarding Conditional Use Permit application, 22-CU-007, for a tele-medical, outpatient clinic by First National Realty Partners, property owner, and Elyse & Derrick Whisby, applicants, for property at 767 North Avenue (Parcel No. 13210D A005), Jonesboro, Georgia 30236.
7. Public Hearing regarding Application 22-ALC-004, a request for an Alcohol Beverage Package Dealer (Beer) License, for property located at 8664 Tara Blvd. The legal business name is Maverick 8664, LLC. Mauricio A. Gonzalez-Villanuevo has requested to be the License Representative.
8. Public Hearing regarding Application 22-ALC-005, a request for an Alcohol Beverage Package Dealer (Beer/Wine) License, for property located at 1287 Highway 138, Suite 11B. The legal business name is JB21 Food Mart Inc. Yohannes Tesfai has requested to be the License Representative.

VIII. PUBLIC COMMENT (PLEASE LIMIT COMMENTS TO THREE (3) MINUTES)

IX. MINUTES

1. Consideration of the Minutes of the March 21, 2022 Regular Meeting.
2. Consideration of the Minutes of the April 11, 2022 Regular Meeting.

X. CONSENT AGENDA

XI. FINANCIAL STATEMENTS

1. Council to consider and approve un-audited Financial Statements for the operating period ended March 31, 2022.

XII. OLD BUSINESS

XIII. NEW BUSINESS

1. Council to consider proposed abandonment of a portion of Broad Street Right-of-Way on the property known as 101 North Main Street, Parcel Nos. 13241B A001 and 13241B A001A.
2. Council to consider Conditional Use Permit application, 22-CU-006, for an event center (comedy club) by Patricia Okwuosa, property owner and applicant, for property at 242 Stockbridge Road (Parcel No. 12017D B003), Jonesboro, Georgia 30236.
3. Council to consider Conditional Use Permit application, 22-CU-005, for a dance studio by Mohammad Iftkhar, property owner, and Jerell Bush, applicant, for property at 27 Lee Street (Parcel No. 13241A B023), Jonesboro, Georgia 30236.
4. Council to consider Conditional Use Permit application, 22-CU-004, for a health and wellness center by Dawn Massenburg, property owner and applicant, for property at 1126 New Dawn Court (Parcel No. 05241B B007A), Jonesboro, Georgia 30236.
5. Council to consider Conditional Use Permit application, 22-CU-007, for a tele-medical, outpatient clinic by First National Realty Partners, property owner, and Elyse & Derrick Whisby, applicants, for property at 767 North Avenue (Parcel No. 13210D A005), Jonesboro, Georgia 30236.

6. Council to consider Application 22-ALC-005, a request for an Alcohol Beverage Package Dealer (Beer/Wine) License, for property located at 1287 Highway 138, Suite 11B. The legal business name is JB21 Food Mart Inc. Yohannes Tesfai has requested to be the License Representative.
7. Council to consider Application 22-ALC-004, a request for an Alcohol Beverage Package Dealer (Beer) License, for property located at 8664 Tara Blvd. The legal business name is Maverick 8664, LLC. Mauricio A. Gonzalez-Villanuevo has requested to be the License Representative.
8. Council to consider approval of proposed text amendment, 22-TA-009, Ord. 2022-011, to the City of Jonesboro Code of Ordinances, regarding proposed revisions to Chapter 86, Zoning, Appendix-Thoroughfare Plan of the City of Jonesboro Code of Ordinances.
9. Council to consider approval of proposed text amendment, 22-TA-010, Ord. 2022-012 to the City of Jonesboro Code of Ordinances, regarding proposed additions and revisions to Chapter 86, Zoning, Article XVI, Signs, of the City of Jonesboro Code of Ordinances.
10. Council to consider approval of the production of an Annual Comprehensive Financial Report for FY' 21.
11. Council to consider a Parking Lot Agreement by and between the City of Jonesboro and AT&T for 25 parking spaces located at 130,134 and 138 West Mill Street between the hours of 7:00 a.m. and 7:00 p.m. Monday – Friday.
12. Council to consider approval of a quote in the amount of \$5,706.00 as submitted by DAF Concrete to for emergency pot hole repair work along McDonough Street.
13. Council to consider approval of executing a contract to include Flock in the RedSpeed digital enforcement cameras.
14. Council to consider approval of a Memorandum of Understanding between the City of Jonesboro and Nourishing Hands, Inc for the establishment of a Summer Internship Program.
15. Councilwoman Sartor requests discussion/action relative to the use of the City Green for a “Yoga on the Green” in collaboration with the Women of Clayton County on the first Saturday of every month, May through September.
16. Councilwoman Sebo-Hand requests discussion relative to the Park Ranger Position and other matters at Lee Street Park.

XIV. REPORT OF MAYOR / CITY MANAGER

XV. REPORT OF CITY COUNCILMEMBERS

XVI. OTHER BUSINESS

1. Executive Session for the purpose of discussing the conveyance of real estate.
2. Consider any action(s) if necessary based on decision(s) made in the Executive Session

XVII. ADJOURNMENT



Jonesboro Historic Preservation Commission
124 NORTH AVENUE
March 21, 2022 – 5:30 PM

Minutes

I. CALL TO ORDER – Chairperson Betsy Wester

Attendee Name	Title	Status	Arrived
Betsy Wester	Chairperson	Present	
Jule Segner	Board Member	Present	
Arlene Charles	Board Member	Present	
Allison Vernette Murphy	Board Member	Present	
Don Dixon	Board Member	Present	
Cable Glenn-Brooks	Executive Assistant	Present	
David Allen	Community Development Director	Present	

II. APPROVAL OF AGENDA

1. Motion to approve the agenda as presented.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Jule Segner, Board Member
SECONDER:	Arlene Charles, Board Member
AYES:	Wester, Segner, Charles, Murphy, Dixon

III. APPROVAL OF MINUTES

1. Motion to approve the minutes from February 21, 2022 as presented.

Minutes Acceptance: Minutes of Mar 21, 2022 5:30 PM (MINUTES)

RESULT: APPROVED [UNANIMOUS]
MOVER: Betsy Wester, Chairperson
SECONDER: Arlene Charles, Board Member
AYES: Wester, Segner, Charles, Murphy, Dixon

IV. OLD BUSINESS - NONE

1. Historic Preservation Commission to consider a Certificate of Appropriateness for Hearthside Jonesboro – North Avenue; Parcel No. 13240D D015; New ground sign for proposed residential development in Historic District. Revision to sign.

RESULT: APPROVED [UNANIMOUS]
MOVER: Arlene Charles, Board Member
SECONDER: Jule Segner, Board Member
AYES: Wester, Segner, Charles, Murphy, Dixon

V. NEW BUSINESS - ACTION ITEMS

1. Historic Preservation Commission to consider a Certificate of Appropriateness for The Cigar Parlour at 171 North Main Street Parcel No. 13240D C002; Alteration (front deck) on approved plans for new business in Historic District.

RESULT: DENIED [0 TO 5]
MOVER: Betsy Wester, Chairperson
SECONDER: Allison Vernetta Murphy, Board Member
NAYS: Wester, Segner, Charles, Murphy, Dixon

Mr. David Allen stated as a point of clarity, Design Review approved the deck with some modifications, stating the Historic Preservation over rides Design Review.

2. Historic Preservation Commission to consider a Certificate of Appropriateness for a residence at 207 West Mill Street; Parcel No. 13241C B003; New residence in Historic Residential Overlay.

RESULT: TABLED [UNANIMOUS] **Next: 4/18/2022 5:30 PM**
MOVER: Arlene Charles, Board Member
SECONDER: Jule Segner, Board Member
AYES: Wester, Segner, Charles, Murphy, Dixon

Comments and Concerns

Betsy Wester - The design is out of place with the homes currently on the street. Request a design that's more in line with the homes on the street.

Arlene Charles - The design looks like an office building, too commercial, and suggest a single-story design; new verses old.

Allison Brown-Murphy - The homes on the street are older, this type does not fit in.

Jule Segner - Does not have a problem building a new home on a old street; would rather have a more modern arts and craft style. Even though a new

home will be an improvement in the area, a design with an older look in in line with the current community.

Mr. Carlos stated that the homes in the area are in bad condition. His proposed design meets all the standards and would be accepted in other areas.

VI. ADJOURNMENT

- 1. Motion to adjourn at 6:02 PM.

RESULT: APPROVED [UNANIMOUS]
MOVER: Jule Segner, Board Member
SECONDER: Arlene Charles, Board Member
AYES: Wester, Segner, Charles, Murphy, Dixon

BETSY WESTER – CHAIRPERSON

RICKY L. CLARK, JR. – CITY MANAGER

Minutes Acceptance: Minutes of Mar 21, 2022 5:30 PM (MINUTES)

**CITY OF JONESBORO
REGULAR MEETING
170 SOUTH MAIN STREET
April 11, 2022 – 6:00 PM**

MINUTES

The City of Jonesboro Mayor & Council held their Regular Meeting on Monday, April 11, 2022. The meeting was held at 6:00 PM at the Jonesboro Police Station, 170 South Main Street, Jonesboro, Georgia.

I. CALL TO ORDER - MAYOR JOY B. DAY

II. ROLL CALL - RICKY L. CLARK, JR., CITY MANAGER

Attendee Name	Title	Status	Arrived
Pat Sebo-Hand	Councilmember	Present	
Bobby Lester	Councilmember	Present	
Tracey Messick	Mayor Pro Tem	Present	
Billy Powell	Councilmember	Present	
Donya Sartor	Councilmember	Present	
Ed Wise	Councilmember	Present	
Joy B. Day	Mayor	Present	
Ricky L. Clark	City Manager	Present	
Pat Daniel	Assistant City Clerk	Present	
David Allen	Community Development Director	Present	
Cable Glenn-Brooks	Executive Assistant	Present	
Derry Walker	Chief Code Enforcement	Present	
Tommy Henderson	Chief of Police	Present	
Shenika Wright	Municipal Court Clerk	Present	
Rodney Virgil	Information Technology Specialist	Present	
Nina Robinson	Director of Finance	Present	
Maria Wetherington	Operations Assistant	Present	

Minutes Acceptance: Minutes of Apr 11, 2022 6:00 PM (MINUTES)

III. INVOCATION - LED BY MAYOR JOY B. DAY, A READING FROM THE CATHOLIC RELIEF WEBSITE TITLED "AWAKEN US"

IV. PLEDGE OF ALLEGIANCE**V. ADOPTION OF AGENDA**

1. Motion to adopt the agenda as presented.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Pat Sebo-Hand, Councilmember
SECONDER:	Ed Wise, Councilmember
AYES:	Sebo-Hand, Lester, Messick, Powell, Sartor, Wise

VI. PRESENTATIONS - NONE**VII. PUBLIC HEARING**

1. Public Hearing regarding Conditional Use Permit Application, 22-CU-003, to effectuate the settlement agreement and change in conditions contained in the Jonesboro Commercial Center Litigation (Casa de Alabanza and Jonesboro Commercial Center, LLC v. City of Jonesboro et al.) FNU5282; File No. 7545.0119 by JHJ Old Morrow LLC, property owner and applicant, for property at 7815-7857 Old Morrow Road (Parcel Nos. 12048B B002 and 12048B B002A), Jonesboro, Georgia 30236.

RESULT:	CLOSED
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At this time Mayor Day opened the Public Hearing. Newton Galloway, legal representative for the applicant was present requesting approval of the settlement agreement.

As no others were present to speak, the Public Hearing was duly adjourned.

VIII. PUBLIC COMMENT (PLEASE LIMIT COMMENTS TO THREE (3) MINUTES)**IX. MINUTES**

1. Consideration of the Minutes of the March 14, 2022 Regular Meeting.

RESULT:	ACCEPTED [UNANIMOUS]
MOVER:	Ed Wise, Councilmember
SECONDER:	Donya Sartor, Councilmember
AYES:	Sebo-Hand, Lester, Messick, Powell, Sartor, Wise

2. Consideration of the Minutes of the April 4, 2022 Work Session.

RESULT:	ACCEPTED [UNANIMOUS]
MOVER:	Ed Wise, Councilmember
SECONDER:	Donya Sartor, Councilmember
AYES:	Sebo-Hand, Lester, Messick, Powell, Sartor, Wise

X. FINANCIAL STATEMENTS

Minutes Acceptance: Minutes of Apr 11, 2022 6:00 PM (MINUTES)

1. Council to consider and approve unaudited Financial Statements for the operating period ended February 31, 2022.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Tracey Messick, Mayor Pro Tem
SECONDER:	Ed Wise, Councilmember
AYES:	Sebo-Hand, Lester, Messick, Powell, Sartor, Wise

At this time Nina Robinson, provided an overview of the report stating there are no issues to bring forth to Mayor and Council.

XI. CONSENT AGENDA

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Pat Sebo-Hand, Councilmember
SECONDER:	Billy Powell, Councilmember
AYES:	Sebo-Hand, Lester, Messick, Powell, Sartor, Wise

1. Council to consider approval of establishing electricity at the community garden.
2. Council to consider approval of a Memorandum of Understanding between the City of Jonesboro and Clayton County Public Schools relative to collaborating on the development of a student-led plan to bring MathTalk installations and technology to Lee Street Park, and for other purposes.
3. Council to consider approval of the purchase of a 2022 Chevrolet Tahoe PPV.
4. Council to consider approval of a parade for the Perry Career Academy Class of 2022 to be held on May 20, 2022 beginning at 9:30 a.m.
5. Council to consider approval of an upgrade of Dell Desktops for City Hall & Police Department: Dell OptiPlex 5400.
6. Council to consider approval of an Actual Cost Utility Agreement between the Georgia Department of Transportation; Georgia Power Company (as second party); Clayton County (as third-party); and the City of Jonesboro (as fourth-party) for the maintenance and power of the Lighting System along Tara Boulevard.
7. Council to consider approval of Resolution #2022-003 recognizing Georgia Cities Week, April 24-30, 2022 and encouraging all residents to support the celebration and corresponding activities.

XII. OLD BUSINESS

1. Council to consider approval of a fee waiver for usage of Lee Street Park by the Perry Career Academy in association with Clayton County Public Schools for a school-wide Teacher Engagement Event to be held on May 25, 2022 from 10:00 a.m. to 4:00 p.m. and a Student Appreciation Event at Lee Street Park on May 20, 2022 from 10:00 a.m. to 4:00 p.m.

RESULT: APPROVED [UNANIMOUS]
MOVER: Pat Sebo-Hand, Councilmember
SECONDER: Tracey Messick, Mayor Pro Tem
AYES: Sebo-Hand, Lester, Messick, Powell, Sartor, Wise

Clayton County Public Schools will provide security for this event.

2. Council to consider approval of Conditional Use Permit Application, 22-CU-003, to effectuate the settlement agreement and change in conditions contained in the Jonesboro Commercial Center Litigation (Casa de Alabanza and Jonesboro Commercial Center, LLC v. City of Jonesboro et al.) FNU5282; File No. 7545.0119 by JHJ Old Morrow LLC, property owner and applicant, for property at 7815-7857 Old Morrow Road (Parcel Nos. 12048B B002 and 12048B B002A), Jonesboro, Georgia 30236.

RESULT: APPROVED [UNANIMOUS]
MOVER: Pat Sebo-Hand, Councilmember
SECONDER: Bobby Lester, Councilmember
AYES: Sebo-Hand, Lester, Messick, Powell, Sartor, Wise

Approval includes the understanding that the recommended conditions noted in the staff report as presented by Mr. Allen as well as the provision that we the remaining portion the road becomes collector street.

Noting that in order for signage to be enforced, the to and where points must be indicted and brought forth to Mayor and Council for approval.

XIII. NEW BUSINESS

1. Council to consider approval of a fee waiver as requested by the Clayton County Chamber of Commerce to host their annual “Women in Business Luncheon” on May 13, 2022.

RESULT: APPROVED [UNANIMOUS]
MOVER: Tracey Messick, Mayor Pro Tem
SECONDER: Billy Powell, Councilmember
AYES: Sebo-Hand, Lester, Messick, Powell, Sartor, Wise

XIV. REPORT OF MAYOR / CITY MANAGER

Joy B. Day, Mayor

Met with Mayor Monique Owens of East Point Michigan. She has written a book titled “Mom What’s a Mayor” The purpose of her visit was to gain insight on different municipality operations.

Ricky L. Clark Jr., City Manager

Upcoming Events:

- Easter Extravaganza Saturday April 16th at Lee Street Park, 11:00am to 2:00 pm.

Minutes Acceptance: Minutes of Apr 11, 2022 6:00 PM (MINUTES)

- Georgia Cites Week April 24th through April 29th, Various activities throughout the city.
- Drug Take Back April 30th, Jonesboro Police Department, 10:00 am.
- Clayton County Water Authority hosting an Elected Officials Bar-B-Que on April 29th at 11:00 am.
- Farmers Market Opening Day May 7th.
- Jonesboro Mainstreet Program Kentucky Derby May 7th, the City Green; further details forthcoming.
- Summer Concert Series Begins May 14th.

Workforce Updates:

- Police Department, Code Enforcement and Municipal Courts are fully staffed.
- Public Work Department has four openings.
- Police Department has relaunched the Swing Shift as S.C.R.T (Special Crime Reduction Team)
- Community Garden Opener was on April 9th.

Project Updates:

- The Atlanta Botanical Gardens Soil Test Workshop April 23rd, City Garden.
- Red Speed Cameras are up and running; warnings will be issues until the system goes live on April 25th.
- Finger Printing Machine will be installed at the Police Department on April 13th.

Development Projects:

- Construction still ongoing for the Logistics Center near Jonesboro Road; foundation for the site has been installed.
- Fine grading and storm water installation ongoing on the Hearthside Jonesboro Location.
- Construction for the new Kroger Fuel Center will begin soon.
- Historic Preservation Commission is designating the Rosenwald School located 155 Smith Street as a Historic Property. This is the first Historic designation since the commission was established.

Department Updates:

- In addition to the 8:00 am, 12 noon and 2:00 pm, court services conducted the first 3:00 pm session today.
- Court Services Attended a training on April 5, 2022, the purpose is to streamline all operations within the courts. Additionally adding that the 3:00 pm court session will assist with reducing the caseloads and cut down on the actual time between a written ticket and time it is heard in court.
- Judge, Solicitor and Court Clerk are working on a Diversion Program; look to bring forth for review in the next few months.

City Center:

- Still under way, anticipated opening date of August 2022.
- Conduits for electrical charging stations have been installed.
- Currently working through the I.T. Department to transfer all the GCIC services to the building.

City Hall:

- Currently in Business License Renewal Season. Deadline is April 15th.
- 58 customers with unpaid sanitation bills.
- Reminder to all to renew your Main Street Membership.

XV. REPORT OF CITY COUNCILMEMBERS**Councilwoman Sartor:**

- Yoga on the Green at Lee Street Park at the Small Amphitheater, 10:00 am.
- Juneteenth Celebration Update
 - o June 17th Arts Clayton Mixer.
 - o June 18th Clayton County Cycling Club Bike Ride.
 - o June 18th Juneteenth Festival hosted by LaDonna Hampton.
 - o June 19th Gospel on the Green at Lee Street Park.
- Internship Update
 - o In the process of preparing a Memorandum of Understanding for review and approval.
 - o Program dates are from May 31, 2022 through July 1, 2022.
 - o Twenty Hours weekly from 9:00 am to 1:00 pm, culminating a presentation to Mayor and Council on August 8, 2022.
 - o Assignments will include, administrative duties, assist Beautification project, assist with marketing the Juneteenth celebration and support various activities.

Councilman Lester - None**Councilman Wise** - None**Councilman Powell** - None**Councilwoman Messick:**

- Georgia Cities Week
 - o April 26th, Connecting with the City at the City Green; Exploring all things Jonesboro highlighting Arts and Entertainment throughout the city.
 - o April 27th, Connecting with Kids at Lee Street Elementary School from 3:30 to 4:30pm Jonesboro Police Department will give out cool treats to the students.
 - o April 29th, Business Breakfast at Arts Clayton from 8:00 am to 10:00 am. Registration information forthcoming.
 - o April 29th, Connection with the Community partnering with DCS.

Councilwoman Sebo-Hand:

- o Farmers Market opening May 7th from 9:00 am to 1:00 pm. There is a \$25.00 fee to participate for the year. Several activities and entertainment planned for the year.

XVI. OTHER BUSINESS - NONE**XVII. ADJOURNMENT**

1. Motion to adjourn at 6:32 PM.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Billy Powell, Councilmember
SECONDER:	Ed Wise, Councilmember
AYES:	Sebo-Hand, Lester, Messick, Powell, Sartor, Wise

Minutes Acceptance: Minutes of Apr 11, 2022 6:00 PM (MINUTES)

JOY B. DAY – MAYOR
MANAGER

RICKY L. CLARK, JR. – CITY

Minutes Acceptance: Minutes of Apr 11, 2022 6:00 PM (MINUTES)



CITY OF JONESBORO, GEORGIA COUNCIL
Agenda Item Summary

Agenda Item #

11.1

- 1

COUNCIL MEETING DATE

May 9, 2022

Requesting Agency (Initiator)

Office of the City Manager

Sponsor(s)

Requested Action *(Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)*

Council to consider and approve un-audited Financial Statements for the operating period ended March 31, 2022.

Requirement for Board Action *(Cite specific Council policy, statute or code requirement)*

Consideration and Approval of Financial Reports

Is this Item Goal Related? *(If yes, describe how this action meets the specific Board Focus Area or Goal)*

Yes Innovative Leadership

Summary & Background

(First sentence includes Agency recommendation. Provide an executive summary of the action that gives an overview of the relevant details for the item.)

Attached, hereto, is the presentation of the Financial Statements for the three-month period ended March 31, 2022.

Highlights:

- **March 2022 month end operating results presents activity that shows that initial revenues and expenditures are trending as anticipated. A summary and detail report is included with this presentation.**
- **As the fiscal year 2021 is officially closed, the departmental efforts focus on preparing analysis documents and workpapers to be provided to our external audit team, Fulton and Kozak. The field work for the annual financial audit is scheduled to begin May 2, 2022, with a goal to issue an enhanced financial report in the form of an ACFR by June 30, 2022.**
- **On going review of processes and procedures are continuing to identify and implement any opportunity to improve processes, increase efficiency and safeguard city assets.**

Nina Robinson, Finance Director will present.

Fiscal Impact

(Include projected cost, approved budget amount and account number, source of funds, and any future funding requirements.)

Exhibits Attached *(Provide copies of originals, number exhibits consecutively, and label all exhibits in the upper right corner.)*

- Financial Report Ending MARCH 2022
- RG REVENUE & EXPENSE REPORT - MAR2022

Staff Recommendation *(Type Name, Title, Agency and Phone)*

Approval

FOLLOW-UP APPROVAL ACTION (City Clerk)

Typed Name and Title

Ricky L. Clark, City Manager

Date

May, 9, 2022

Signature

City Clerk's Office

UNAUDITED Financial
Statement Presentation
for the Month ended
March 31, 2022
As of May 2, 2022

Presented by
Nina M. Robinson
Finance Director



GENERAL FUND - SUMMARY OF REVENUES

Revenue Type	FY2021 AMENDED BUDGET	FY 2022 AMENDED BUDGET	YTD ACTUAL	% OF BUDGET REALIZED	% OF BUDGET REMAINING
Taxes	\$ 3,672,719	\$ 3,874,400	\$ 1,790,902	46%	54%
Licenses & Permits	\$ 233,363	\$ 170,300	\$ 21,965	13%	87%
Intergovernmental	\$ 101,611	\$ -	\$ -	0%	100%
Services	\$ 617,000	\$ 612,100	\$ 173,684	28%	72%
Fines and Forfeitures	\$ 550,000	\$ 550,000	\$ 138,775	25%	75%
Interest Income	\$ 1,000	\$ 2,000	\$ 407	20%	80%
Contributions & Donations	\$ 35,950	\$ 38,650	\$ 10,330	27%	73%
Miscellaneous	\$ 216,758	\$ 171,310	\$ 57,102	33%	67%
TRANSFERS IN/DEBT SERV	\$ 295,000	\$ 673,680	\$ -	0%	100%
TOTAL	\$ 5,723,401	\$ 6,092,440	\$ 2,193,165	36%	64%

GENERAL FUND - SUMMARY OF EXPENDITURES

DEPARTMENT	FY2021 AMENDED BUDGET	FY 2022 AMENDED BUDGET	YTD ACTUAL	% OF BUDGET UTILIZED	% OF BUDGET REMAINING
Mayor and Council	\$ 106,365	\$ 119,689	\$ 23,627	20%	80%
Administration	\$ 1,306,223	\$ 2,120,736	\$ 545,036	26%	74%
Municipal Court	\$ 178,985	\$ 202,325	\$ 52,646	26%	74%
Public Safety	\$ 2,474,693	\$ 2,456,740	\$ 691,382	28%	72%
Public Works	\$ 1,005,428	\$ 1,038,119	\$ 268,276	26%	74%
Code Enforcement	\$ 124,915	\$ 149,003	\$ 25,739	17%	83%
Debt Service/Transfers	\$ 255,144	\$ -	\$ -	0%	100%
Contingency Reserve	\$ 271,648	\$ 5,828	\$ -	0%	100%
TOTAL	\$ 5,723,401	\$ 6,092,440	\$ 1,606,706	26%	74%

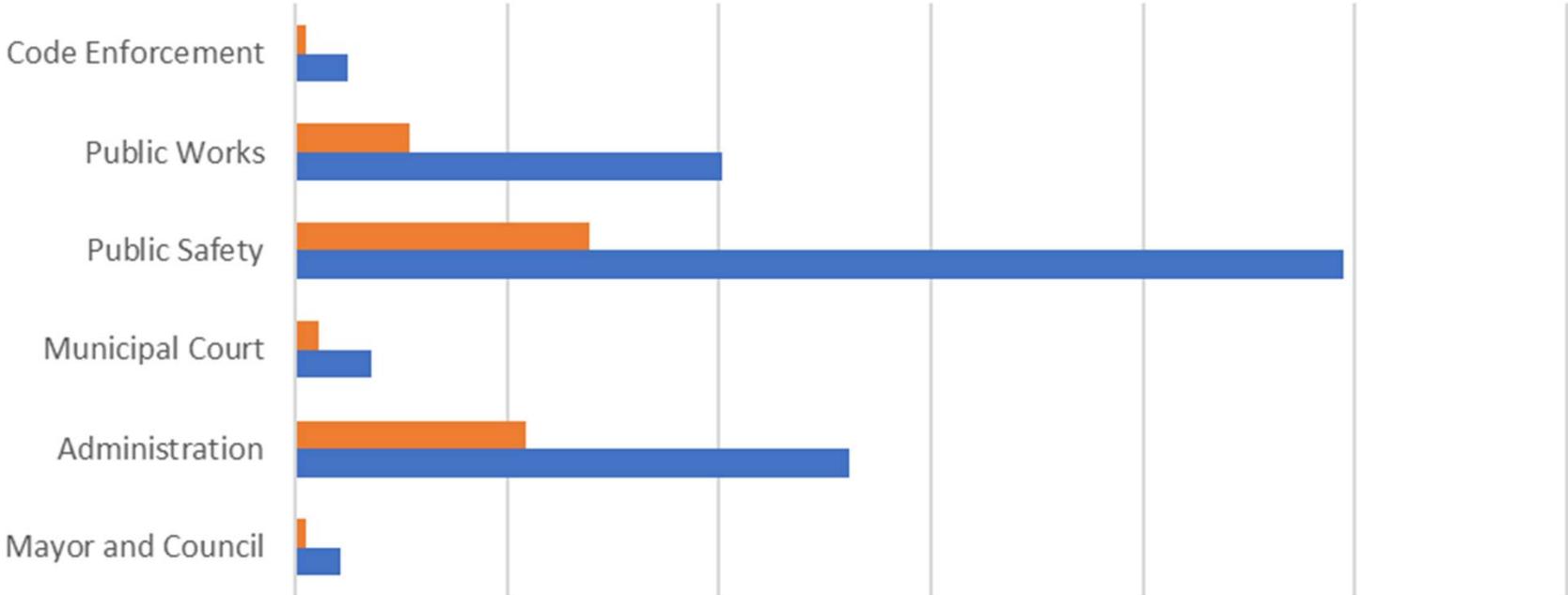
Attachment: Financial Report Ending MARCH 2022 (3136 : Unaudited Financial Statements - Three

Financial Revenue Review
Period Ended March 31, 2022

General Fund Overview

- For the Fiscal Year 2022 operating period ending March 31, 2022, revenue recognized is \$2,193,166 or 22% of the amended budget revenue, \$6,092,440 . By comparison, March 2021 actual revenue recognized \$1,805,628.86
- Year to date expenditures are \$1,606,706.38 which represents a spend rate of 26% of the amended budget expenses of \$6,092,440 . Expenses recorded in March 2021 were \$1,433,834.48. The increase in 2022 is primarily related to the \$162,000 debt service payment.
- Year to date revenues exceed year to date expenditures by \$586,459.
- Total tax revenue recognized as of the month end of March 2022 is \$1,790,902 and includes Property Tax revenue of \$814,340; LOST distributions of \$282,997, Franchise Fees of \$249,312, Occupation i.e., Business Licenses Tax revenue is currently \$254,000 with a due date of April 15th.
- The Revenue and Expense statements that accompany this narrative provides a summarization and detail of the City’s operating results to date for the General funds and other governmental funds.
- Approved budget amendments are reflected in the reports as you will note that the budget is now referred to as “amended” versus “adopted”.

GENERAL FUND EXPENDITURES



	Mayor and Council	Administration	Municipal Court	Public Safety	Public Works	Code Enforcement
■ YTD ACTUAL	\$23,627	\$545,036	\$52,646	\$691,382	\$268,276	\$25,739
■ FY 2022 AMENDED BUDGET	\$106,365	\$1,306,223	\$178,985	\$2,474,693	\$1,005,428	\$124,915

ALL FUNDS - SUMMARY OF REVENUES

FUND	AMENDED BUDGET	CURRENT PERIOD	YTD ACTUAL	% OF BUDGET USED	% OF BUDGET REMAINING
General Fund	\$ 6,092,440	\$ 840,010	\$ 2,193,165	36%	64%
State Confiscated Assets	\$ 5,000	\$ -	\$ -	0%	100%
DEA Federal Confiscated	\$ 45,000	\$ 11,668	\$ 11,668	26%	74%
LARP/LMIG/Capital	\$ 50,000	.	.	0%	100%
ARPA Funds	\$ 926,495	\$ -	\$ -	0%	100%
Hotel Motel Restricted	\$ 45,000	\$ 4,406	\$ 13,460	30%	70%
Technology Fund	\$ 48,000	\$ -	\$ 11,003	23%	77%
URA City Center	\$ -	\$ -	\$ -	0%	100%
SPLOST 15-21	\$ 1,800,706	\$ -	\$ -	0%	100%
Solid Waste Sanitation	\$ 240,880	\$ 10,240	\$ 246,816	102%	-2%
TOTAL	\$ 9,253,521	\$ 866,325	\$ 2,476,112		

ALL FUNDS - SUMMARY OF EXPENDITURES

FUND	ADOPTED BUDGET	CURRENT PERIOD	YTD ACTUAL	% OF BUDGET USED	% OF BUDGET REMAINING
General Fund	\$ 6,092,440	\$ 517,963	\$ 1,606,706	26%	74%
State Confiscated Assets	\$ 5,000	\$ -	\$ -	0%	100%
DEA Federal Confiscated	\$ 45,000	\$ -	\$ -	0%	100%
LARP/LMIG/Capital	\$ 50,000	\$ -	\$ -	0%	100%
ARPA Funds	\$ 926,495	\$ -	\$ 67,500	7%	93%
Hotel Motel Restricted	\$ 45,000	\$ 3,865	\$ 12,049	27%	73%
Technology Fund	\$ 48,000	\$ 4,000	\$ 12,000	25%	75%
URA City Center	\$ 8,000,000	\$ 1,129,587	\$ 1,360,712	17%	83%
SPLOST 15-21	\$ 1,800,706	\$ -	\$ -	0%	100%
Solid Waste Sanitation	\$ 163,250	\$ 10,169	\$ 41,031	25%	75%
TOTAL	\$ 17,175,891	\$ 1,665,583	\$ 3,099,998		

Attachment: Financial Report Ending MARCH 2022 (3136 : Unaudited Financial Statements - Three

ALL Funds Overview

General Fund –March YTD revenue recognizes is \$2,193,165 and YTD expenditures are \$1,606,706 . At the end of the 1st quarter 2022 and 25% through the budget, the revenue and expenses are trending at 36% and 26% respectively.

Confiscated Assets Funds – Federal and State reflect all current activity related to revenues received from court dispositions. \$11,668 in revenue was received in March 2022.

LMIG Funds - No activity to date.

ARPA Funds expenses year to date reflect the ongoing directives of council. Expenses reflect the use of funds for technology infrastructure

Hotel Motel Fund revenue and expenses are trending as budgeted.

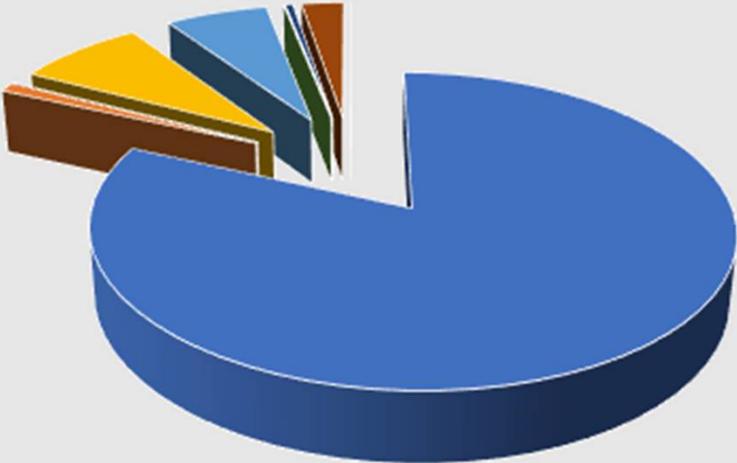
Technology Fund records inflow of receipts from Court activity and disbursements related to the IT services contract with VC3.

URA Fund is being updated to reflect all City Center expenditures. An appropriation \$3M of fund balance was appropriated for the completion of the City Center to cover the unanticipated rise in materials cost..

SPLOST Funds proceeds are designated to cover a portion of the City Center debt service requirements.

Solid Waste Fund records proceeds from annual Sanitation and Refuse invoices to date collected is 102% of annual budget. Expenditures includes salaries, professional disposal services and other operation costs.

GENERAL FUND REVENUE RECOGNIZED



■ Taxes

■ Licenses & Permits

■ Intergovernmental

■ Services

■ Fines and Forfeitures

■ Interest Income

■ Contributions & Donations

■ Miscellaneous

■ TRANSFERS IN/DEBT SERV

2022 Budget Amendments

REVENUES

FUND	ADOPTED BUDGET	AMENDMENT	AMENDED BUDGET	NOTES
				Insurance proceeds on totaled vehicle: In-Kind Donations PD Shields
General	\$ 6,046,280	\$ 46,160	\$ 6,092,440	
State Confiscated Assets	\$ 5,000	\$ -	\$ 5,000	
DEA Confiscated Assets	\$ 45,000	\$ -	\$ 45,000	
Grants/Restricted/ARPA	\$ 926,496	\$ -	\$ 926,496	
Hotel Motel Restricted	\$ 45,000	\$ -	\$ 45,000	
LARP/LMIG/Capital	\$ 50,000	\$ -	\$ 50,000	
Technology Fund	\$ 48,000	\$ -	\$ 48,000	
SPLOST	\$ 1,800,706	\$ -	\$ 1,800,706	
URA - City Center	\$ 8,000,000	\$ -	\$ 8,000,000	
Solid Waste Sanitation	\$ 240,880	\$ -	\$ 240,880	
TOTAL	\$ 17,207,362	\$ 46,160	\$ 17,253,521	

EXPENSES

FUND	ADOPTED BUDGET	AMENDMENT	AMENDED BUDGET	NOTES
General	\$ 6,046,280	\$ 46,160	\$ 6,092,440	HVAC Repair PD
State Confiscated Assets	\$ 5,000	\$ -	\$ 5,000	No Amendment
DEA Confiscated Assets	\$ 45,000	\$ 13,057	\$ 58,057	Equip replaced vehicle
Grants/Restricted/ARPA	\$ 926,496	\$ -	\$ 926,496	ARPA Plans
Hotel Motel Restricted	\$ 45,000	\$ -	\$ 45,000	No Amendment
LARP/LMIG/Capital	\$ 50,000	\$ -	\$ 50,000	No Amendment
Technology Fund	\$ 48,000	\$ -	\$ 48,000	No Amendment
SPLOST	\$ 1,800,706	\$ -	\$ 1,800,706	No Amendment
URA - City Center	\$ 8,000,000	\$ -	\$ 8,000,000	No Amendment
Solid Waste Sanitation	\$ 163,250	\$ -	\$ 163,250	No Amendment
TOTAL	\$ 17,129,732	\$ 59,217	\$ 17,188,948	

SUMMARY

- § **March 2022 month end operating results presents activity that shows that initial revenues and expenditures are trending as anticipated. See the summary and detail reports that accompany this presentation.**
- § **As the fiscal year 2021 is officially closed, the Departmental efforts focus on preparing analysis documents and workpapers to be provided to our external audit team, Fulton and Kozak. The field work for the annual financial audit is scheduled to begin May 2, 2022 with a goal to issue an enhanced financial report in the form of an ACFR by June 30, 2022.**
- § **On going review of processes and procedures are continuing to identify and implement any opportunity to improve processes, increase efficiency and safeguard city assets.**

Financial Stability:

Protect and enhance revenue streams while maintaining a healthy fund reserve balance to provide for the expenditure of funds in support of the long-term priorities of the city.

Thank You!

Questions or Comments



100-GENERAL FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
TAXES	3,874,400.00	605,592.14	1,790,902.40	2,083,497.60	46.22
LICENSES & PERMITS	170,300.00	450.00	21,965.00	148,335.00	12.90
CHARGES FOR SERVICES	612,100.00	72,795.49	173,684.14	438,415.86	28.38
FINES & FORFEITURES	550,000.00	110,267.00	138,774.80	411,225.20	25.23
INVESTMENT INCOME	2,000.00	255.30	406.93	1,593.07	20.35
CONTRIBUTION & DONATIONS	38,650.00	9,680.00	10,330.00	28,320.00	26.73
MISCELLANEOUS	171,310.00	40,970.40	57,101.97	114,208.03	33.33
OTHER FINANCING SOURCES	<u>673,680.00</u>	<u>0.00</u>	<u>0.00</u>	<u>673,680.00</u>	<u>0.00</u>
TOTAL REVENUES	<u>6,092,440.00</u>	<u>840,010.33</u>	<u>2,193,165.24</u>	<u>3,899,274.76</u>	<u>36.00</u>
<u>EXPENDITURE SUMMARY</u>					
<u>GENERAL GOVERNMENT</u>					
<u>MAYOR & COUNCIL</u>					
PERSONNEL SERVICES	80,189.00	6,631.24	20,421.72	59,767.28	25.47
PURCHASED/CONTRACT SERV	34,000.00	967.94	3,033.81	30,966.19	8.92
SUPPLIES	<u>5,500.00</u>	<u>21.92</u>	<u>171.91</u>	<u>5,328.09</u>	<u>3.13</u>
TOTAL MAYOR & COUNCIL	119,689.00	7,621.10	23,627.44	96,061.56	19.74
<u>GENERAL ADMINISTRATION</u>					
PERSONNEL SERVICES	683,017.00	85,651.97	202,321.82	480,695.18	29.62
PURCHASED/CONTRACT SERV	629,450.00	24,411.24	156,527.40	472,922.60	24.87
SUPPLIES	48,500.00	3,439.32	11,584.95	36,915.05	23.89
CAPITAL OUTLAY	34,250.00	0.00	0.00	34,250.00	0.00
OTHER COSTS	25,928.00	10,000.00	10,000.00	15,928.00	38.57
DEBT SERVICE	<u>705,419.00</u>	<u>719.29</u>	<u>164,601.98</u>	<u>540,817.02</u>	<u>23.33</u>
TOTAL GENERAL ADMINISTRATION	2,126,564.00	124,221.82	545,036.15	1,581,527.85	25.63
<u>COURT SERVICES</u>					
PERSONNEL SERVICES	108,225.00	11,667.37	28,367.65	79,857.35	26.21
PURCHASED/CONTRACT SERV	90,100.00	5,970.00	22,565.35	67,534.65	25.04
SUPPLIES	<u>4,000.00</u>	<u>152.11</u>	<u>1,713.36</u>	<u>2,286.64</u>	<u>42.83</u>
TOTAL COURT SERVICES	<u>202,325.00</u>	<u>17,789.48</u>	<u>52,646.36</u>	<u>149,678.64</u>	<u>26.02</u>
TOTAL GENERAL GOVERNMENT	2,448,578.00	149,632.40	621,309.95	1,827,268.05	25.37
<u>JUDICIAL</u>					

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

100-GENERAL FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
=====					
TOTAL					
PUBLIC SAFETY					
=====					
<u>POLICE</u>					
PERSONNEL SERVICES	1,887,715.00	231,632.35	526,016.64	1,361,698.36	27.87
PURCHASED/CONTRACT SERV	158,740.00	4,227.09	98,535.99	60,204.01	62.07
SUPPLIES	138,300.00	16,613.75	31,508.54	106,791.46	22.78
CAPITAL OUTLAY	116,592.00	9,600.00	9,600.00	106,992.00	8.23
DEBT SERVICE	<u>155,393.00</u>	<u>9,389.06</u>	<u>25,720.39</u>	<u>129,672.61</u>	<u>16.55</u>
TOTAL POLICE	2,456,740.00	271,462.25	691,381.56	1,765,358.44	28.14
<u>FIRE</u>					
TOTAL					
TOTAL PUBLIC SAFETY	2,456,740.00	271,462.25	691,381.56	1,765,358.44	28.14
PUBLIC WORKS					
=====					
<u>PUBLIC WORKS</u>					
PERSONNEL SERVICES	565,019.00	67,759.24	178,823.50	386,195.50	31.65
PURCHASED/CONTRACT SERV	52,700.00	692.74	38,675.84	14,024.16	73.39
SUPPLIES	340,500.00	16,427.32	50,483.03	290,016.97	14.83
CAPITAL OUTLAY	58,000.00	0.00	0.00	58,000.00	0.00
DEBT SERVICE	<u>21,900.00</u>	<u>94.80</u>	<u>293.93</u>	<u>21,606.07</u>	<u>1.34</u>
TOTAL PUBLIC WORKS	1,038,119.00	84,974.10	268,276.30	769,842.70	25.84
<u>STREET</u>					
TOTAL					
<u>SANITATION</u>					
TOTAL					
TOTAL PUBLIC WORKS	1,038,119.00	84,974.10	268,276.30	769,842.70	25.84
HEALTH & WELFARE					
=====					
TOTAL					
HOUSING & DEVELOPMENT					

100-GENERAL FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
=====					
<u>CODE ENFORCEMENT DEPT</u>					
PERSONNEL SERVICES	130,893.00	11,045.88	23,588.91	107,304.09	18.02
PURCHASED/CONTRACT SERV	5,700.00	195.00	584.64	5,115.36	10.26
SUPPLIES	6,000.00	196.93	196.93	5,803.07	3.28
DEBT SERVICE	<u>6,410.00</u>	<u>456.03</u>	<u>1,368.09</u>	<u>5,041.91</u>	<u>21.34</u>
TOTAL CODE ENFORCEMENT DEPT	149,003.00	11,893.84	25,738.57	123,264.43	17.27
<u>DOWNTOWN DEVELOPMENT DEPT</u>					
TOTAL	-----	-----	-----	-----	-----
TOTAL HOUSING & DEVELOPMENT	149,003.00	11,893.84	25,738.57	123,264.43	17.27
OTHER FINANCING USES					
=====					
<u>SPECIAL PROJECTS</u>					
TOTAL	-----	-----	-----	-----	-----
TOTAL					

TOTAL EXPENDITURES	<u>6,092,440.00</u>	<u>517,962.59</u>	<u>1,606,706.38</u>	<u>4,485,733.62</u>	<u>26.37</u>
=====					
REVENUES OVER/(UNDER) EXPENDITURES	0.00	322,047.74	586,458.86	(586,458.86)	0.00

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

100-GENERAL FUND

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
TAXES					
0000-31-1100 REAL PROPERTY-CURRENT YR	700,000.00	29,904.98	649,408.01	50,591.99	92.77
0000-31-1110 PUBLIC UTILITY	48,000.00	30.74	47,858.89	141.11	99.71
0000-31-1115 STREET LIGHTS DISTRICT	11,000.00	208.68	10,225.04	774.96	92.95
0000-31-1300 PERSONAL PROPERTY-CURRENT	119,000.00	2,144.10	106,848.27	12,151.73	89.79
0000-31-1310 MOTOR VEHICLE TAX	10,000.00	766.74	1,926.14	8,073.86	19.26
0000-31-1315 TAVT	115,000.00	18,456.99	56,705.86	58,294.14	49.31
0000-31-1600 REAL ESTATE TFR TAX (INTA	0.00	354.42	1,448.75 (	1,448.75)	0.00
0000-31-1610 RECORDING TRANSFER TAXE	1,000.00	251.11	994.39	5.61	99.44
0000-31-1710 ELECTRIC - GA PWR FRANCHIS	240,000.00	238,971.08	238,971.08	1,028.92	99.57
0000-31-1730 GAS FRANCHISE FEES	22,000.00	9,270.04	9,270.04	12,729.96	42.14
0000-31-1750 TELEVISION CABLE	30,000.00	0.00	0.00	30,000.00	0.00
0000-31-1760 TELEPHONE	40,000.00	1,071.08	17,848.06	22,151.94	44.62
0000-31-3100 LOCAL OPTION SALES & USE	1,550,000.00	141,454.50	282,996.73	1,267,003.27	18.26
0000-31-3190 VACANT PROPERTY FEES	100.00	0.00	100.00	0.00	100.00
0000-31-4100 HOTEL/ MOTEL	25,000.00	0.00	0.00	25,000.00	0.00
0000-31-4200 ALCOHOLIC BEVERAGE EXCISE	125,000.00	10,540.17	25,499.08	99,500.92	20.40
0000-31-4301 ALCOHOL BEVERAGE TAX	35,000.00	7,487.13	43,136.31 (	8,136.31)	123.25
0000-31-6100 BUSINESS & OCCUPATION TAX	350,000.00	101,052.71	254,000.63	95,999.37	72.57
0000-31-6200 INSURANCE PREMIUM TAX	405,000.00	0.00	0.00	405,000.00	0.00
0000-31-6300 FINANCIAL INSTITUTION TAX	45,000.00	43,272.00	43,272.00	1,728.00	96.16
0000-31-9110 REAL PROPERTY	3,000.00	230.58	258.08	2,741.92	8.60
0000-31-9120 PERSONAL PROPERTY	200.00	125.09	135.04	64.96	67.52
0000-31-9500 FIFA	100.00	0.00	0.00	100.00	0.00
TOTAL TAXES	3,874,400.00	605,592.14	1,790,902.40	2,083,497.60	46.22
LICENSES & PERMITS					
0000-32-1101 APPLICATION FEE	500.00	0.00	2,000.00 (	1,500.00)	400.00
0000-32-1102 ALCOHOL BACKGROUND CHECK	1,500.00 (	4,500.00) (	4,160.00)	5,660.00	277.33-
0000-32-1103 ALCOHOL IDENTIFICATION FEES	8,000.00	125.00	1,175.00	6,825.00	14.69
0000-32-1110 BEER/WINE LICENSE	34,000.00	0.00	6,000.00	28,000.00	17.65
0000-32-1130 ALCOHOL POURING LICENSE	25,000.00	0.00	4,500.00	20,500.00	18.00
0000-32-1135 ALCOHOL PACKAGE STORES	5,000.00	0.00	0.00	5,000.00	0.00
0000-32-2210 ZONING & LAND USE	12,000.00	600.00	1,200.00	10,800.00	10.00
0000-32-2230 SIGN	6,000.00	300.00	1,000.00	5,000.00	16.67
0000-32-3110 CERTIFICATE OF OCCUPANC	3,000.00	595.00	1,365.00	1,635.00	45.50
0000-32-3120 BUILDING PERMITS	50,000.00	1,930.00	5,355.00	44,645.00	10.71
0000-32-3130 PLUMBING PERMITS	8,000.00	150.00	600.00	7,400.00	7.50
0000-32-3140 ELECTRICAL PERMITS	8,000.00	575.00	1,375.00	6,625.00	17.19
0000-32-3150 DEMOLITION PERMIT	200.00	0.00	100.00	100.00	50.00
0000-32-3160 HEATING/AIR PERMITS	8,000.00	75.00	375.00	7,625.00	4.69
0000-32-3170 CERTIFICATE OF APPROPRIATEN	600.00	150.00	425.00	175.00	70.83
0000-32-3201 FILMING FEES	100.00	50.00	50.00	50.00	50.00
0000-32-3900 OTHER	200.00	150.00	200.00	0.00	100.00
0000-32-3901 TREE REMOVAL PERMIT	100.00	200.00	350.00 (	250.00)	350.00
0000-32-3910 YARD SALE PERMITS	100.00	50.00	55.00	45.00	55.00
TOTAL LICENSES & PERMITS	170,300.00	450.00	21,965.00	148,335.00	12.90

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

100-GENERAL FUND

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>INTERGOVERNMENTAL</u>					
TOTAL					
<u>CHARGES FOR SERVICES</u>					
0000-34-1120 PROBATION FEE	550,000.00	68,130.09	160,530.04	389,469.96	29.19
0000-34-1930 PLAN REVIEW FEES	20,000.00	700.00	1,812.50	18,187.50	9.06
0000-34-2120 ACCIDENTS REPORTS ETC..	10,000.00	1,411.40	5,481.60	4,518.40	54.82
0000-34-4320 STREET LIGHT DISTRICT FEE	11,000.00	0.00	0.00	11,000.00	0.00
0000-34-5410 PARKING CHARGES	14,400.00	750.00	2,250.00	12,150.00	15.63
0000-34-6910 SALE OF CEMETERY LOTS	4,000.00	1,500.00	2,800.00	1,200.00	70.00
0000-34-6920 BURIAL FEES	500.00	50.00	200.00	300.00	40.00
0000-34-9500 CONVENIENCE FEE	1,200.00	254.00	610.00	590.00	50.83
0000-34-9900 OTHER CHARGES FOR SERVICE	<u>1,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>0.00</u>
TOTAL CHARGES FOR SERVICES	612,100.00	72,795.49	173,684.14	438,415.86	28.38
<u>FINES & FORFEITURES</u>					
0000-35-1170 MUNICIPAL BONDS	<u>550,000.00</u>	<u>110,267.00</u>	<u>138,774.80</u>	<u>411,225.20</u>	<u>25.23</u>
TOTAL FINES & FORFEITURES	550,000.00	110,267.00	138,774.80	411,225.20	25.23
<u>INVESTMENT INCOME</u>					
0000-36-1030 INTEREST REVENUES-GA.ONE	1,000.00	119.12	213.67	786.33	21.37
0000-36-1070 INTEREST REVENUES - GEN F	<u>1,000.00</u>	<u>136.18</u>	<u>193.26</u>	<u>806.74</u>	<u>19.33</u>
TOTAL INVESTMENT INCOME	2,000.00	255.30	406.93	1,593.07	20.35
<u>CONTRIBUTION & DONATIONS</u>					
0000-37-1025 CONCERTS SPONSORS	30,000.00	0.00	0.00	30,000.00	0.00
0000-37-1026 CONTRIBUTIONS VETERANS MARK	100.00	30.00	30.00	70.00	30.00
0000-37-1028 PUBLIC SAFETY INITIATIVES	7,550.00	8,050.00	8,050.00	(500.00)	106.62
0000-37-1051 GARDEN CLUB	<u>1,000.00</u>	<u>1,600.00</u>	<u>2,250.00</u>	<u>(1,250.00)</u>	<u>225.00</u>
TOTAL CONTRIBUTION & DONATIONS	38,650.00	9,680.00	10,330.00	28,320.00	26.73
<u>MISCELLANEOUS</u>					
0000-38-1010 PARK PAVILION RENTAL	4,000.00	985.00	1,605.00	2,395.00	40.13
0000-38-1011 LEE STREET PARK RENTAL	5,000.00	2,300.00	3,565.00	1,435.00	71.30
0000-38-1020 FIRE STATION RENTAL	98,000.00	0.00	0.00	98,000.00	0.00
0000-38-1030 EVENT VENDORS	2,500.00	0.00	0.00	2,500.00	0.00
0000-38-1034 FARMER'S MARKET VENDOR	0.00	325.00	325.00	(325.00)	0.00
0000-38-1100 RENTAL PROPERTY	9,600.00	800.00	2,400.00	7,200.00	25.00
0000-38-2001 DISPOSAL FEES	1,400.00	375.00	660.00	740.00	47.14
0000-38-2003 GOLF CART FEE	200.00	25.00	37.50	162.50	18.75
0000-38-3100 REIMBURSEMENT DAMAGED PROPE	37,360.00	33,063.93	37,362.59	(2.59)	100.01
0000-38-9000 OTHER MISCELLANEOUS REVENUE	3,250.00	46.47	2,256.88	993.12	69.44
0000-38-9300 TOWING FEES	10,000.00	3,000.00	8,840.00	1,160.00	88.40
0000-38-9400 RESTITUTION	<u>0.00</u>	<u>50.00</u>	<u>50.00</u>	<u>(50.00)</u>	<u>0.00</u>
TOTAL MISCELLANEOUS	171,310.00	40,970.40	57,101.97	114,208.03	33.33

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

100-GENERAL FUND

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>OTHER FINANCING SOURCES</u>					
0000-39-1210 OPERATING TRANSFER - IN	100,000.00	0.00	0.00	100,000.00	0.00
0000-39-1211 OPERATING TRANSFER IN (SPLO	480,680.00	0.00	0.00	480,680.00	0.00
0000-39-1212 OPERATING TRANSFER IN DDA	<u>93,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>93,000.00</u>	<u>0.00</u>
TOTAL OTHER FINANCING SOURCES	673,680.00	0.00	0.00	673,680.00	0.00
<hr/>					
TOTAL REVENUES	6,092,440.00	840,010.33	2,193,165.24	3,899,274.76	36.00
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Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

100-GENERAL FUND
 GENERAL GOVERNMENT
 MAYOR & COUNCIL

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL SERVICES</u>					
1300-51-1100 MAYOR/COUNCIL SALARIES	74,000.00	6,160.00	18,480.00	55,520.00	24.97
1300-51-2200 SOCIAL SECURITY	4,588.00	381.92	1,145.76	3,442.24	24.97
1300-51-2300 MEDICARE	1,073.00	89.32	267.96	805.04	24.97
1300-51-2700 WORKERS COMPENSATION EXP	<u>528.00</u>	<u>0.00</u>	<u>528.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL PERSONNEL SERVICES	80,189.00	6,631.24	20,421.72	59,767.28	25.47
<u>PURCHASED/CONTRACT SERV</u>					
1300-52-3420 NEWSLETTER	13,000.00	857.94	2,588.81	10,411.19	19.91
1300-52-3500 MAYOR DAY TRAVEL	1,500.00	100.00	100.00	1,400.00	6.67
1300-52-3501 TRAVEL - MS. SARTOR	1,000.00	0.00	0.00	1,000.00	0.00
1300-52-3502 TRAVEL - MRS. MESSICK	1,000.00	0.00	0.00	1,000.00	0.00
1300-52-3503 TRAVEL MR. LESTER	1,000.00	0.00	0.00	1,000.00	0.00
1300-52-3504 TRAVEL MR. POWELL	1,000.00	0.00	0.00	1,000.00	0.00
1300-52-3505 TRAVEL MS. SEBO-HAND	1,000.00	10.00	10.00	990.00	1.00
1300-52-3506 TRAVEL MR. WISE	1,000.00	0.00	0.00	1,000.00	0.00
1300-52-3600 DUES AND FEES	3,000.00	0.00	245.00	2,755.00	8.17
1300-52-3700 MAYOR DAY EDU.-TRAINING	1,500.00	0.00	0.00	1,500.00	0.00
1300-52-3701 MS. SARTOR EDU - TRAINING	1,500.00	0.00	45.00	1,455.00	3.00
1300-52-3702 MRS. MESSICK EDU TRAINING	1,500.00	0.00	0.00	1,500.00	0.00
1300-52-3703 MR LESTER EDC TRAINING	1,500.00	0.00	0.00	1,500.00	0.00
1300-52-3704 MR POWELL EDC -TRAINING	1,500.00	0.00	0.00	1,500.00	0.00
1300-52-3705 MRS SEBO-HAND EDC TRAINING	1,500.00	0.00	45.00	1,455.00	3.00
1300-52-3706 MR. WISE EDU TRAINING	<u>1,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>0.00</u>
TOTAL PURCHASED/CONTRACT SERV	34,000.00	967.94	3,033.81	30,966.19	8.92
<u>SUPPLIES</u>					
1300-53-1110 OFFICE SUPPLIES	500.00	0.00	10.70	489.30	2.14
1300-53-1111 MISC SUPPLIES	1,500.00	21.92	96.92	1,403.08	6.46
1300-53-1130 UNIFORMS	500.00	0.00	0.00	500.00	0.00
1300-53-2000 SPECIAL INITIATIVES - LESTE	500.00	0.00	0.00	500.00	0.00
1300-53-2001 SPECIAL INITIATIVES - MESSI	500.00	0.00	0.00	500.00	0.00
1300-53-2002 SPECIAL INITIATIVES - POWEL	500.00	0.00	0.00	500.00	0.00
1300-53-2003 SPECIAL INTIATIVES - SARTOR	500.00	0.00	64.29	435.71	12.86
1300-53-2004 SPECIAL INITIATIVES - SEBO	500.00	0.00	0.00	500.00	0.00
1300-53-2005 SPECIAL INITIATIVES - WISE	<u>500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>0.00</u>
TOTAL SUPPLIES	5,500.00	21.92	171.91	5,328.09	3.13
TOTAL MAYOR & COUNCIL	119,689.00	7,621.10	23,627.44	96,061.56	19.74

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

100-GENERAL FUND
 GENERAL GOVERNMENT
 GENERAL ADMINISTRATION

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES					
1500-51-1100 REGULAR EMPLOYEES	482,600.00	43,466.34	127,536.47	355,063.53	26.43
1500-51-1300 OVERTIME	3,100.00	630.54	1,342.47	1,757.53	43.31
1500-51-2100 GROUP INSURANCE	112,000.00	7,406.24	21,424.37	90,575.63	19.13
1500-51-2200 SOCIAL SECURITY (FICA)	29,917.00	2,633.46	7,672.51	22,244.49	25.65
1500-51-2300 MEDICARE	7,000.00	615.89	1,794.38	5,205.62	25.63
1500-51-2400 RETIREMENT CONTRIBUTIONS	31,000.00	30,944.28	30,944.28	55.72	99.82
1500-51-2600 UNEMPLOYMENT INSURANCE	1,000.00	(44.78)	364.97	635.03	36.50
1500-51-2700 WORKER'S COMPENSATION	<u>16,400.00</u>	<u>0.00</u>	<u>11,242.37</u>	<u>5,157.63</u>	<u>68.55</u>
TOTAL PERSONNEL SERVICES	683,017.00	85,651.97	202,321.82	480,695.18	29.62
PURCHASED/CONTRACT SERV					
1500-52-1210 ATTORNEY & LEGAL FEES	90,000.00	4,581.89	11,931.11	78,068.89	13.26
1500-52-1220 AUDIT	40,000.00	0.00	0.00	40,000.00	0.00
1500-52-1230 ENGINEERING & PLANNING	30,000.00	600.00	600.00	29,400.00	2.00
1500-52-1240 INSPECTIONS	30,000.00	2,165.00	5,758.76	24,241.24	19.20
1500-52-1290 OTHER PROFESSIONAL SVC	40,000.00	350.00	855.34	39,144.66	2.14
1500-52-1300 TECHNICAL	165,750.00	9,670.72	17,364.10	148,385.90	10.48
1500-52-1310 PAYROLL PROCESSING	16,000.00	1,897.11	5,818.86	10,181.14	36.37
1500-52-1320 BANK AND CREDIT CARD FE	300.00	46.65	807.20 (	507.20)	269.07
1500-52-1330 SOFTWARE SUPPORT	20,000.00	0.00	14,261.00	5,739.00	71.31
1500-52-2250 PEST CONTROL	1,800.00	225.00	225.00	1,575.00	12.50
1500-52-2310 RENTAL OF LAND & BUILDI	4,800.00	282.02	1,696.39	3,103.61	35.34
1500-52-2321 CITY EVENTS	40,000.00	279.84	1,379.72	38,620.28	3.45
1500-52-2330 RENTAL OF COPIERS/POSTA	10,000.00	1,697.22	4,957.27	5,042.73	49.57
1500-52-3100 PROPERTY CASUALTY & LIABILI	75,000.00	0.00	75,000.00	0.00	100.00
1500-52-3210 CABLE SERVICES	12,800.00	958.79	4,026.59	8,773.41	31.46
1500-52-3230 CELLULAR PHONES	4,000.00	383.55	1,480.13	2,519.87	37.00
1500-52-3260 POSTAGE	4,000.00	0.00	557.18	3,442.82	13.93
1500-52-3310 LEGAL NOTICES	7,000.00	0.00	882.00	6,118.00	12.60
1500-52-3330 PROMOTIONAL ADVERTISING	6,000.00	0.00	2,157.89	3,842.11	35.96
1500-52-3500 TRAVEL	5,000.00	1,193.01	1,193.01	3,806.99	23.86
1500-52-3600 DUES AND FEES	10,000.00	0.00	4,983.70	5,016.30	49.84
1500-52-3700 EDUCATION & TRAINING	6,000.00	0.00	475.00	5,525.00	7.92
1500-52-3701 WELLNESS PROGRAM	1,000.00	0.00	0.00	1,000.00	0.00
1500-52-3905 SPECIAL EVENTS	<u>10,000.00</u>	<u>80.44</u>	<u>117.15</u>	<u>9,882.85</u>	<u>1.17</u>
TOTAL PURCHASED/CONTRACT SERV	629,450.00	24,411.24	156,527.40	472,922.60	24.87
SUPPLIES					
1500-53-1110 OFFICE SUPPLIES	20,000.00	2,536.50	6,932.90	13,067.10	34.66
1500-53-1171 BUILDING & FACILITIES MAINT	5,000.00	0.00	0.00	5,000.00	0.00
1500-53-1210 WATER/SEWERAGE	1,000.00	285.40	644.06	355.94	64.41
1500-53-1220 NATURAL GAS	3,500.00	236.95	662.40	2,837.60	18.93
1500-53-1230 ELECTRICITY	6,000.00	380.47	1,166.05	4,833.95	19.43
1500-53-1610 COMPUTR EQUIP/MAINT	10,000.00	0.00	1,814.38	8,185.62	18.14
1500-53-1620 FURNITURE/FIXTURES	2,000.00	0.00	0.00	2,000.00	0.00
1500-53-1690 BEAUTIFICATION COMMISSIO	<u>1,000.00</u>	<u>0.00</u>	<u>365.16</u>	<u>634.84</u>	<u>36.52</u>
TOTAL SUPPLIES	48,500.00	3,439.32	11,584.95	36,915.05	23.89

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

100-GENERAL FUND
 GENERAL GOVERNMENT
 GENERAL ADMINISTRATION

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
1500-54-2410 HARDWARE	34,250.00	0.00	0.00	34,250.00	0.00
TOTAL CAPITAL OUTLAY	34,250.00	0.00	0.00	34,250.00	0.00
<u>OTHER COSTS</u>					
1500-57-2100 DOWNTOWN DEVELOPMENT AUTH.	10,000.00	10,000.00	10,000.00	0.00	100.00
1500-57-4001 RETURNED CHECKS	100.00	0.00	0.00	100.00	0.00
1500-57-9000 CONTINGENCIES	5,828.00	0.00	0.00	5,828.00	0.00
1500-57-9100 TUITION REIMBURSEMENT	10,000.00	0.00	0.00	10,000.00	0.00
TOTAL OTHER COSTS	25,928.00	10,000.00	10,000.00	15,928.00	38.57
<u>DEBT SERVICE</u>					
1500-58-1212 VEHICLE LEASE - ENTERPRISE	8,632.00	719.29	2,164.47	6,467.53	25.07
1500-58-1301 LEE STREET PARK URA PAYMENT	170,000.00	0.00	0.00	170,000.00	0.00
1500-58-2000 DEBT SERVICE INTEREST	155,805.00	0.00	0.00	155,805.00	0.00
1500-58-2300 OTHER DEBT-INTEREST	324,875.00	0.00	162,437.51	162,437.49	50.00
1500-58-2301 INTEREST LEE STREET PARK	46,107.00	0.00	0.00	46,107.00	0.00
TOTAL DEBT SERVICE	705,419.00	719.29	164,601.98	540,817.02	23.33
<u>OTHER FINANCING USES</u>					
TOTAL					
TOTAL GENERAL ADMINISTRATION	2,126,564.00	124,221.82	545,036.15	1,581,527.85	25.63

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

100-GENERAL FUND
 GENERAL GOVERNMENT
 COURT SERVICES

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL SERVICES</u>					
2500-51-1100 SALARIES	81,000.00	5,736.08	16,527.49	64,472.51	20.40
2500-51-2100 INSURANCE	14,400.00	1,053.83	3,446.16	10,953.84	23.93
2500-51-2200 SOCIAL SECURITY	5,000.00	716.97	2,267.71	2,732.29	45.35
2500-51-2300 MEDICARE	1,200.00	167.68	530.83	669.17	44.24
2500-51-2400 RETIREMENT	4,000.00	3,992.81	3,992.81	7.19	99.82
2500-51-2600 UNEMPLOYMENT	25.00	0.00	0.00	25.00	0.00
2500-51-2700 WORKERS' COMPENSATION	<u>2,600.00</u>	<u>0.00</u>	<u>1,602.65</u>	<u>997.35</u>	<u>61.64</u>
TOTAL PERSONNEL SERVICES	108,225.00	11,667.37	28,367.65	79,857.35	26.21
<u>PURCHASED/CONTRACT SERV</u>					
2500-52-1290 JUDGE (SALARY)	45,000.00	3,180.00	11,200.00	33,800.00	24.89
2500-52-1291 SOLICITOR (SALARY)	40,500.00	2,790.00	9,765.00	30,735.00	24.11
2500-52-1320 COURT REPORTER/INTERPRET.	2,500.00	0.00	945.00	1,555.00	37.80
2500-52-3310 LEGAL NOTICES	200.00	0.00	0.00	200.00	0.00
2500-52-3500 TRAVEL	750.00	0.00	505.35	244.65	67.38
2500-52-3600 DUES AND FEES	750.00	0.00	0.00	750.00	0.00
2500-52-3700 EDUCATION/TRAINING	<u>400.00</u>	<u>0.00</u>	<u>150.00</u>	<u>250.00</u>	<u>37.50</u>
TOTAL PURCHASED/CONTRACT SERV	90,100.00	5,970.00	22,565.35	67,534.65	25.04
<u>SUPPLIES</u>					
2500-53-1110 OFFICE SUPPLIES	2,000.00	0.00	0.00	2,000.00	0.00
2500-53-1610 COMPUTER EQUIPMENT	<u>2,000.00</u>	<u>152.11</u>	<u>1,713.36</u>	<u>286.64</u>	<u>85.67</u>
TOTAL SUPPLIES	4,000.00	152.11	1,713.36	2,286.64	42.83
TOTAL COURT SERVICES	202,325.00	17,789.48	52,646.36	149,678.64	26.02
TOTAL GENERAL GOVERNMENT	2,448,578.00	149,632.40	621,309.95	1,827,268.05	25.37

TOTAL

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

100-GENERAL FUND
 PUBLIC SAFETY
 POLICE

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES					
3200-51-1100 REGULAR EMPLOYEES	1,300,000.00	122,578.37	329,098.28	970,901.72	25.32
3200-51-1300 OVERTIME	20,000.00	0.00	3,575.66	16,424.34	17.88
3200-51-2100 GROUP INSURANCE	320,000.00	20,501.49	62,802.37	257,197.63	19.63
3200-51-2200 SOCIAL SECURITY (FICA)	89,029.00	7,327.62	19,673.78	69,355.22	22.10
3200-51-2300 MEDICARE	20,829.00	1,713.72	4,601.13	16,227.87	22.09
3200-51-2400 RETIREMENT CONTRIBUTIONS	80,000.00	79,856.22	79,856.22	143.78	99.82
3200-51-2600 UNEMPLOYMENT INSURANCE	2,857.00	(345.07)	773.59	2,083.41	27.08
3200-51-2700 WORKER'S COMPENSATION	<u>55,000.00</u>	<u>0.00</u>	<u>25,635.61</u>	<u>29,364.39</u>	<u>46.61</u>
TOTAL PERSONNEL SERVICES	1,887,715.00	231,632.35	526,016.64	1,361,698.36	27.87
PURCHASED/CONTRACT SERV					
3200-52-1330 SOFTWARE SUPPORT	21,000.00	482.16	1,692.38	19,307.62	8.06
3200-52-1340 DRUG TESTING	2,000.00	0.00	459.18	1,540.82	22.96
3200-52-1350 BACKGROUND INVESTIGATION	6,000.00	351.99	1,114.65	4,885.35	18.58
3200-52-2230 COMPUTER	1,000.00	0.00	0.00	1,000.00	0.00
3200-52-2250 PEST CONTROL	1,000.00	100.00	100.00	900.00	10.00
3200-52-2330 RENTAL OF COPIERS/POSTA	3,500.00	296.82	720.94	2,779.06	20.60
3200-52-3100 PROPERTY CASUALTY LIAB INS	85,000.00	0.00	85,000.00	0.00	100.00
3200-52-3210 TELEPHONE	6,240.00	790.80	2,502.11	3,737.89	40.10
3200-52-3230 CELLULAR PHONES	20,000.00	1,830.32	5,506.83	14,493.17	27.53
3200-52-3260 POSTAGE	1,000.00	0.00	0.00	1,000.00	0.00
3200-52-3500 TRAVEL	4,000.00	0.00	567.90	3,432.10	14.20
3200-52-3600 DUES AND FEES	2,000.00	0.00	172.00	1,828.00	8.60
3200-52-3700 EDUCATION & TRAINING	<u>6,000.00</u>	<u>375.00</u>	<u>700.00</u>	<u>5,300.00</u>	<u>11.67</u>
TOTAL PURCHASED/CONTRACT SERV	158,740.00	4,227.09	98,535.99	60,204.01	62.07
SUPPLIES					
3200-53-1110 OFFICE SUPPLIES	12,000.00	641.13	2,331.09	9,668.91	19.43
3200-53-1130 UNIFORMS	17,000.00	1,367.40	1,381.40	15,618.60	8.13
3200-53-1132 FIREARMS AND AMMUNITIONS	3,500.00	0.00	0.00	3,500.00	0.00
3200-53-1140 VEHICLE/EQUIPMENT PARTS	25,000.00	2,052.03	9,904.20	15,095.80	39.62
3200-53-1141 EQUIPMENT/REPAIRS (PD)	3,000.00	60.00	60.00	2,940.00	2.00
3200-53-1151 COMMUNITY OUTREACH	6,250.00	48.00	1,427.76	4,822.24	22.84
3200-53-1171 BUILDING MAINTENANCE	2,000.00	55.00	526.60	1,473.40	26.33
3200-53-1210 WATER/SEWERAGE	2,000.00	124.08	342.94	1,657.06	17.15
3200-53-1220 NATURAL GAS	2,000.00	378.97	1,028.41	971.59	51.42
3200-53-1230 ELECTRICITY	10,000.00	1,101.97	3,599.04	6,400.96	35.99
3200-53-1270 GASOLINE	40,000.00	3,235.17	3,247.98	36,752.02	8.12
3200-53-1610 COMPUTR EQUIP/MAINT <5,	4,000.00	0.00	0.00	4,000.00	0.00
3200-53-1620 FURNITURE/FIXTURES <5,0	2,000.00	0.00	0.00	2,000.00	0.00
3200-53-1690 OTHER SM EQUIP < 5,000	<u>9,550.00</u>	<u>7,550.00</u>	<u>7,659.12</u>	<u>1,890.88</u>	<u>80.20</u>
TOTAL SUPPLIES	138,300.00	16,613.75	31,508.54	106,791.46	22.78

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

100-GENERAL FUND
 PUBLIC SAFETY
 POLICE

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
3200-54-2201 VEHICLE EQUIPMENT	85,000.00	0.00	0.00	85,000.00	0.00
3200-54-2301 FURNITURE - FIXTURES	16,992.00	0.00	0.00	16,992.00	0.00
3200-54-2400 COMPUTERS - EQUIPMENT ETC.	5,000.00	0.00	0.00	5,000.00	0.00
3200-54-2500 OTHER EQUIPMENT	<u>9,600.00</u>	<u>9,600.00</u>	<u>9,600.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL CAPITAL OUTLAY	116,592.00	9,600.00	9,600.00	106,992.00	8.23
<u>DEBT SERVICE</u>					
3200-58-1220 VEHICLES- ENTERPRISE	141,000.00	9,389.06	25,720.39	115,279.61	18.24
3200-58-2101 INTEREST-SUNTRUST EQUIPMENT	1,009.00	0.00	0.00	1,009.00	0.00
3200-58-2200 CAPITAL LEASE	7,900.00	0.00	0.00	7,900.00	0.00
3200-58-2220 VEHICLES INTEREST	<u>5,484.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,484.00</u>	<u>0.00</u>
TOTAL DEBT SERVICE	155,393.00	9,389.06	25,720.39	129,672.61	16.55
<u>OTHER FINANCING USES</u>					
TOTAL	_____	_____	_____	_____	_____
TOTAL POLICE	2,456,740.00	271,462.25	691,381.56	1,765,358.44	28.14

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

100-GENERAL FUND
 PUBLIC SAFETY
 FIRE

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL SERVICES</u>					
TOTAL					
<u>PURCHASED/CONTRACT SERV</u>					
TOTAL					
<u>SUPPLIES</u>					
TOTAL					
<u>CAPITAL OUTLAY</u>					
TOTAL					
<u>DEBT SERVICE</u>					
TOTAL					
TOTAL					
TOTAL PUBLIC SAFETY	2,456,740.00	271,462.25	691,381.56	1,765,358.44	28.14

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

100-GENERAL FUND
 PUBLIC WORKS
 PUBLIC WORKS

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL SERVICES</u>					
4100-51-1100 REGULAR EMPLOYEES	400,000.00	28,633.24	105,823.39	294,176.61	26.46
4100-51-1300 OVERTIME	8,000.00	289.43	289.43	7,710.57	3.62
4100-51-2100 GROUP INSURANCE	80,000.00	7,517.53	27,946.41	52,053.59	34.93
4100-51-2200 SOCIAL SECURITY (FICA)	18,054.00	2,015.01	7,227.76	10,826.24	40.03
4100-51-2300 MEDICARE	4,965.00	414.00	1,518.61	3,446.39	30.59
4100-51-2400 RETIREMENT CONTRIBUTIONS	29,000.00	28,947.88	28,947.88	52.12	99.82
4100-51-2600 UNEMPLOYMENT INSURANCE	1,000.00	(57.85)	279.64	720.36	27.96
4100-51-2700 WORKERS' COMPENSATION	<u>24,000.00</u>	<u>0.00</u>	<u>6,790.38</u>	<u>17,209.62</u>	<u>28.29</u>
TOTAL PERSONNEL SERVICES	565,019.00	67,759.24	178,823.50	386,195.50	31.65
<u>PURCHASED/CONTRACT SERV</u>					
4100-52-2160 TREE REMOVAL	6,000.00	0.00	0.00	6,000.00	0.00
4100-52-2210 STREET MAINTENANCE	5,000.00	0.00	2,150.00	2,850.00	43.00
4100-52-3100 PROPERTY CASUALTY LIAB INS	35,000.00	0.00	35,000.00	0.00	100.00
4100-52-3210 TELEPHONE	2,000.00	232.02	824.18	1,175.82	41.21
4100-52-3230 CELLULAR PHONES	1,000.00	80.72	242.16	757.84	24.22
4100-52-3500 TRAVEL	1,500.00	0.00	0.00	1,500.00	0.00
4100-52-3600 DUES AND FEES	200.00	380.00	459.50	(259.50)	229.75
4100-52-3700 EDUCATION & TRAINING	<u>2,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>0.00</u>
TOTAL PURCHASED/CONTRACT SERV	52,700.00	692.74	38,675.84	14,024.16	73.39
<u>SUPPLIES</u>					
4100-53-1110 OFFICE SUPPLIES	500.00	0.00	0.00	500.00	0.00
4100-53-1111 TOOLS	1,000.00	0.00	342.07	657.93	34.21
4100-53-1130 UNIFORMS	4,500.00	576.72	1,274.27	3,225.73	28.32
4100-53-1140 VEHICLE/EQUIPMENT PARTS	15,000.00	0.00	139.54	14,860.46	0.93
4100-53-1141 EQUIPMENT PARTS	5,000.00	131.27	319.63	4,680.37	6.39
4100-53-1142 SAFETY EQUIPMENT	1,000.00	0.00	0.00	1,000.00	0.00
4100-53-1143 SIGNS & BANNERS	2,000.00	0.00	0.00	2,000.00	0.00
4100-53-1144 CHRISTMAS SUPPLIES	100,000.00	0.00	0.00	100,000.00	0.00
4100-53-1150 LANDSCAPING SUPPLIES	5,000.00	815.00	815.00	4,185.00	16.30
4100-53-1160 PARKS SUPPLIES	7,000.00	245.23	270.23	6,729.77	3.86
4100-53-1171 BUILDING & FACILITY MAINT	5,000.00	0.00	3,922.00	1,078.00	78.44
4100-53-1190 OTHER SUPPLIES	6,000.00	0.00	158.14	5,841.86	2.64
4100-53-1210 WATER/SEWERAGE	12,000.00	634.52	1,842.07	10,157.93	15.35
4100-53-1220 NATURAL GAS	4,500.00	585.70	1,646.43	2,853.57	36.59
4100-53-1230 ELECTRICITY	12,000.00	464.71	1,174.38	10,825.62	9.79
4100-53-1231 STREET LIGHTS - SIGNALS	150,000.00	12,379.41	37,984.51	112,015.49	25.32
4100-53-1270 GASOLINE	8,500.00	594.76	594.76	7,905.24	7.00
4100-53-1690 OTHER SM EQUIP	<u>1,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>0.00</u>
TOTAL SUPPLIES	340,500.00	16,427.32	50,483.03	290,016.97	14.83

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

CITY OF JONESBORO
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2022

11.1.b

100-GENERAL FUND
 PUBLIC WORKS
 PUBLIC WORKS

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
4100-54-2200 VEHICLES	<u>58,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>58,000.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	58,000.00	0.00	0.00	58,000.00	0.00
<u>DEBT SERVICE</u>					
4100-58-1220 LEASE-VEHICLES	21,900.00	0.00	0.00	21,900.00	0.00
4100-58-2000 INTEREST	<u>0.00</u>	<u>94.80</u>	<u>293.93</u>	<u>(293.93)</u>	<u>0.00</u>
TOTAL DEBT SERVICE	21,900.00	94.80	293.93	21,606.07	1.34
<u>OTHER FINANCING USES</u>					
TOTAL					
TOTAL PUBLIC WORKS	1,038,119.00	84,974.10	268,276.30	769,842.70	25.84

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

100-GENERAL FUND
PUBLIC WORKS
STREET

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL SERVICES</u>					
TOTAL					
<u>PURCHASED/CONTRACT SERV</u>					
TOTAL					
<u>SUPPLIES</u>					
TOTAL					
<u>CAPITAL OUTLAY</u>					
TOTAL					
<u>OTHER COSTS</u>					
TOTAL					
TOTAL					

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

100-GENERAL FUND
 PUBLIC WORKS
 SANITATION

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL SERVICES</u>					
TOTAL					
<u>PURCHASED/CONTRACT SERV</u>					
TOTAL					
<u>SUPPLIES</u>					
TOTAL					
<u>OTHER COSTS</u>					
TOTAL					
<u>OTHER FINANCING USES</u>					
TOTAL					
TOTAL					
TOTAL PUBLIC WORKS	1,038,119.00	84,974.10	268,276.30	769,842.70	25.84
TOTAL					

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

100-GENERAL FUND
 HOUSING & DEVELOPMENT
 CODE ENFORCEMENT DEPT

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL SERVICES</u>					
7450-51-1100 REGULAR EMPLOYEES	91,800.00	5,577.62	14,178.82	77,621.18	15.45
7450-51-2100 GROUP INSURANCE	24,070.00	1,066.19	3,193.06	20,876.94	13.27
7450-51-2200 SOCIAL SECURITY (FICA)	5,508.00	331.69	837.30	4,670.70	15.20
7450-51-2300 MEDICARE	1,515.00	77.57	195.82	1,319.18	12.93
7450-51-2400 RETIREMENT CONTRIBUTION	4,000.00	3,992.81	3,992.81	7.19	99.82
7450-51-2700 WORKERS' COMPENSATION	<u>4,000.00</u>	<u>0.00</u>	<u>1,191.10</u>	<u>2,808.90</u>	<u>29.78</u>
TOTAL PERSONNEL SERVICES	130,893.00	11,045.88	23,588.91	107,304.09	18.02
<u>PURCHASED/CONTRACT SERV</u>					
7450-52-3230 CELLULAR PHONES	2,400.00	195.00	584.64	1,815.36	24.36
7450-52-3500 TRAVEL	1,500.00	0.00	0.00	1,500.00	0.00
7450-52-3600 DUES AND FEES	300.00	0.00	0.00	300.00	0.00
7450-52-3700 EDUCATION & TRAINING	<u>1,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>0.00</u>
TOTAL PURCHASED/CONTRACT SERV	5,700.00	195.00	584.64	5,115.36	10.26
<u>SUPPLIES</u>					
7450-53-1130 UNIFORMS	1,000.00	0.00	0.00	1,000.00	0.00
7450-53-1131 COMPUTERS & EQUIPMENT	500.00	0.00	0.00	500.00	0.00
7450-53-1140 VEHICLE/EQUIPMENT PARTS	500.00	0.00	0.00	500.00	0.00
7450-53-1270 GASOLINE	<u>4,000.00</u>	<u>196.93</u>	<u>196.93</u>	<u>3,803.07</u>	<u>4.92</u>
TOTAL SUPPLIES	6,000.00	196.93	196.93	5,803.07	3.28
<u>CAPITAL OUTLAY</u>					
TOTAL					
<u>DEBT SERVICE</u>					
7450-58-1220 LEASE - VEHICLE	<u>6,410.00</u>	<u>456.03</u>	<u>1,368.09</u>	<u>5,041.91</u>	<u>21.34</u>
TOTAL DEBT SERVICE	6,410.00	456.03	1,368.09	5,041.91	21.34
TOTAL CODE ENFORCEMENT DEPT	149,003.00	11,893.84	25,738.57	123,264.43	17.27

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

100-GENERAL FUND
 HOUSING & DEVELOPMENT
 DOWNTOWN DEVELOPMENT DPT

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL SERVICES</u>					
TOTAL					
<u>PURCHASED/CONTRACT SERV</u>					
TOTAL					
<u>SUPPLIES</u>					
TOTAL					
<u>CAPITAL OUTLAY</u>					
TOTAL					
TOTAL					
TOTAL HOUSING & DEVELOPMENT	149,003.00	11,893.84	25,738.57	123,264.43	17.27

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

100-GENERAL FUND
 OTHER FINANCING USES
 SPECIAL PROJECTS

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>OTHER FINANCING USES</u>					
TOTAL					
TOTAL					
TOTAL					
TOTAL EXPENDITURES	6,092,440.00	517,962.59	1,606,706.38	4,485,733.62	26.37
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	322,047.74	586,458.86	(586,458.86)	0.00

*** END OF REPORT ***

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

210-CONFISCATED ASSETS
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
FINES & FORFEITURES	<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>0.00</u>
TOTAL REVENUES	<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>0.00</u>
<u>EXPENDITURE SUMMARY</u>					
GENERAL GOVERNMENT =====					
<u>MAYOR & COUNCIL</u> TOTAL	_____	_____	_____	_____	_____
<u>GENERAL ADMINISTRATION</u> TOTAL	_____	_____	_____	_____	_____
TOTAL					
PUBLIC SAFETY =====					
<u>POLICE</u> CAPITAL OUTLAY	<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>0.00</u>
TOTAL POLICE	<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>0.00</u>
TOTAL PUBLIC SAFETY	5,000.00	0.00	0.00	5,000.00	0.00
PUBLIC WORKS =====					
<u>PUBLIC WORKS</u> TOTAL	_____	_____	_____	_____	_____
TOTAL					
TOTAL EXPENDITURES	<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>0.00</u>

210-CONFISCATED ASSETS

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>FINES & FORFEITURES</u>					
0000-35-1320 CASH CONFISCATIONS	<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>0.00</u>
TOTAL FINES & FORFEITURES	5,000.00	0.00	0.00	5,000.00	0.00
<u>INVESTMENT INCOME</u>					
TOTAL	-----	-----	-----	-----	-----
<u>MISCELLANEOUS</u>					
TOTAL	-----	-----	-----	-----	-----
<u>OTHER FINANCING SOURCES</u>					
TOTAL	-----	-----	-----	-----	-----
<hr/>					
TOTAL REVENUES	5,000.00	0.00	0.00	5,000.00	0.00
	=====	=====	=====	=====	=====

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

210-CONFISCATED ASSETS
GENERAL GOVERNMENT
MAYOR & COUNCIL

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL SERVICES</u>					
TOTAL					
TOTAL					

210-CONFISCATED ASSETS
GENERAL GOVERNMENT
GENERAL ADMINISTRATION

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PURCHASED/CONTRACT SERV</u>					
TOTAL					
TOTAL					
TOTAL					

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

210-CONFISCATED ASSETS
 PUBLIC SAFETY
 POLICE

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PURCHASED/CONTRACT SERV</u>					
TOTAL					
<u>SUPPLIES</u>					
TOTAL					
<u>CAPITAL OUTLAY</u>					
3200-54-2500 OTHER EQUIPMENT	5,000.00	0.00	0.00	5,000.00	0.00
TOTAL CAPITAL OUTLAY	5,000.00	0.00	0.00	5,000.00	0.00
<u>OTHER COSTS</u>					
TOTAL					
TOTAL POLICE	5,000.00	0.00	0.00	5,000.00	0.00
TOTAL PUBLIC SAFETY	5,000.00	0.00	0.00	5,000.00	0.00

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

210-CONFISCATED ASSETS
PUBLIC WORKS
PUBLIC WORKS

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<hr/>					
<u>DEBT SERVICE</u>					
TOTAL					
<hr/>					
<u>OTHER FINANCING USES</u>					
TOTAL					
<hr/>					
TOTAL					
<hr/>					
TOTAL					
<hr/>					
TOTAL EXPENDITURES	5,000.00	0.00	0.00	5,000.00	0.00
	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====

*** END OF REPORT ***

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

211-DEA CONFISCATED ASSETS
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
FINES & FORFEITURES	<u>45,000.00</u>	<u>11,668.24</u>	<u>11,668.24</u>	<u>33,331.76</u>	<u>25.93</u>
TOTAL REVENUES	<u>45,000.00</u>	<u>11,668.24</u>	<u>11,668.24</u>	<u>33,331.76</u>	<u>25.93</u>
<u>EXPENDITURE SUMMARY</u>					
GENERAL GOVERNMENT =====					
<u>MAYOR & COUNCIL</u> TOTAL	_____	_____	_____	_____	_____
<u>GENERAL ADMINISTRATION</u> TOTAL	_____	_____	_____	_____	_____
TOTAL					
PUBLIC SAFETY =====					
<u>POLICE</u> CAPITAL OUTLAY	<u>63,057.00</u>	<u>0.00</u>	<u>0.00</u>	<u>63,057.00</u>	<u>0.00</u>
TOTAL POLICE	<u>63,057.00</u>	<u>0.00</u>	<u>0.00</u>	<u>63,057.00</u>	<u>0.00</u>
TOTAL PUBLIC SAFETY	63,057.00	0.00	0.00	63,057.00	0.00
PUBLIC WORKS =====					
<u>PUBLIC WORKS</u> TOTAL	_____	_____	_____	_____	_____
TOTAL					
TOTAL EXPENDITURES	<u>63,057.00</u>	<u>0.00</u>	<u>0.00</u>	<u>63,057.00</u>	<u>0.00</u>
REVENUES OVER/(UNDER) EXPENDITURES	(18,057.00)	11,668.24	11,668.24	(29,725.24)	64.62-

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

211-DEA CONFISCATED ASSETS

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>INTERGOVERNMENTAL</u>					
TOTAL					
<u>FINES & FORFEITURES</u>					
0000-35-1320 CASH CONFISCATIONS	25,000.00	11,668.24	11,668.24	13,331.76	46.67
0000-35-1910 DEA OVERTIME RE-IMBURSEMENT	<u>20,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>20,000.00</u>	<u>0.00</u>
TOTAL FINES & FORFEITURES	45,000.00	11,668.24	11,668.24	33,331.76	25.93
<u>INVESTMENT INCOME</u>					
TOTAL					
<u>MISCELLANEOUS</u>					
TOTAL					
<u>OTHER FINANCING SOURCES</u>					
TOTAL					
TOTAL REVENUES	45,000.00	11,668.24	11,668.24	33,331.76	25.93
	=====	=====	=====	=====	=====

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

211-DEA CONFISCATED ASSETS
GENERAL GOVERNMENT
MAYOR & COUNCIL

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL SERVICES</u>					
TOTAL					
TOTAL					

211-DEA CONFISCATED ASSETS
GENERAL GOVERNMENT
GENERAL ADMINISTRATION

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PURCHASED/CONTRACT SERV</u>					
TOTAL					
TOTAL					
TOTAL					

211-DEA CONFISCATED ASSETS
 PUBLIC SAFETY
 POLICE

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<hr/>					
<u>PERSONNEL SERVICES</u>					
TOTAL					
<u>PURCHASED/CONTRACT SERV</u>					
TOTAL					
<u>SUPPLIES</u>					
TOTAL					
<u>CAPITAL OUTLAY</u>					
3200-54-2200 VEHICLES	7,000.00	0.00	0.00	7,000.00	0.00
3200-54-2301 FURNITURE - FIXTURES	50,000.00	0.00	0.00	50,000.00	0.00
3200-54-2500 OTHER EQUIPMENT	<u>6,057.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6,057.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	63,057.00	0.00	0.00	63,057.00	0.00
<u>OTHER COSTS</u>					
TOTAL					
<u>DEBT SERVICE</u>					
TOTAL					
<hr/>					
TOTAL POLICE	63,057.00	0.00	0.00	63,057.00	0.00
<hr/>					
TOTAL PUBLIC SAFETY	63,057.00	0.00	0.00	63,057.00	0.00

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

211-DEA CONFISCATED ASSETS
 PUBLIC WORKS
 PUBLIC WORKS

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<hr/>					
<u>DEBT SERVICE</u>					
TOTAL	_____	_____	_____	_____	_____
<u>OTHER FINANCING USES</u>					
TOTAL	_____	_____	_____	_____	_____
<hr/>					
TOTAL					
<hr/>					
TOTAL					
<hr/>					
TOTAL EXPENDITURES	63,057.00	0.00	0.00	63,057.00	0.00
	=====	=====	=====	=====	=====
REVENUES OVER/ (UNDER) EXPENDITURES	(18,057.00)	11,668.24	11,668.24	(29,725.24)	64.62-
	=====	=====	=====	=====	=====

*** END OF REPORT ***

212-LMIG
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
INTERGOVERNMENTAL	<u>50,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>50,000.00</u>	<u>0.00</u>
TOTAL REVENUES	<u>50,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>50,000.00</u>	<u>0.00</u>
<u>EXPENDITURE SUMMARY</u>					
GENERAL GOVERNMENT =====					
<u>MAYOR & COUNCIL</u> TOTAL	_____	_____	_____	_____	_____
<u>GENERAL ADMINISTRATION</u> TOTAL	_____	_____	_____	_____	_____
TOTAL					
PUBLIC SAFETY =====					
<u>POLICE</u> TOTAL	_____	_____	_____	_____	_____
TOTAL					
PUBLIC WORKS =====					
<u>PUBLIC WORKS</u> CAPITAL OUTLAY	<u>50,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>50,000.00</u>	<u>0.00</u>
TOTAL PUBLIC WORKS	<u>50,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>50,000.00</u>	<u>0.00</u>
<u>STREET</u> TOTAL	_____	_____	_____	_____	_____
TOTAL PUBLIC WORKS	<u>50,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>50,000.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>50,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>50,000.00</u>	<u>0.00</u>

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

212-LMIG

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>INTERGOVERNMENTAL</u>					
0000-33-4110 GA. D.O.T. GRANT	50,000.00	0.00	0.00	50,000.00	0.00
TOTAL INTERGOVERNMENTAL	50,000.00	0.00	0.00	50,000.00	0.00
<u>INVESTMENT INCOME</u>					
TOTAL					
<u>MISCELLANEOUS</u>					
TOTAL					
<u>OTHER FINANCING SOURCES</u>					
TOTAL					
<hr/>					
TOTAL REVENUES	50,000.00	0.00	0.00	50,000.00	0.00
	=====	=====	=====	=====	=====

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

212-LMIG
GENERAL GOVERNMENT
MAYOR & COUNCIL

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL SERVICES</u>					
TOTAL					
TOTAL					

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

212-LMIG
GENERAL GOVERNMENT
GENERAL ADMINISTRATION

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PURCHASED/CONTRACT SERV</u>					
TOTAL					
TOTAL					
TOTAL					

212-LMIG
PUBLIC SAFETY
POLICE

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>SUPPLIES</u>					
TOTAL					
<u>CAPITAL OUTLAY</u>					
TOTAL					
<u>OTHER COSTS</u>					
TOTAL					
TOTAL					
TOTAL					

212-LMIG
 PUBLIC WORKS
 PUBLIC WORKS

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<hr/>					
<u>PURCHASED/CONTRACT SERV</u>					
TOTAL					
<hr/>					
<u>CAPITAL OUTLAY</u>					
4100-54-1400 INFRASTRUCTURE	50,000.00	0.00	0.00	50,000.00	0.00
TOTAL CAPITAL OUTLAY	50,000.00	0.00	0.00	50,000.00	0.00
<hr/>					
<u>DEBT SERVICE</u>					
TOTAL					
<hr/>					
<u>OTHER FINANCING USES</u>					
TOTAL					
<hr/>					
TOTAL PUBLIC WORKS	50,000.00	0.00	0.00	50,000.00	0.00

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

CITY OF JONESBORO
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

212-LMIG
PUBLIC WORKS
STREET

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
TOTAL					
TOTAL					
TOTAL PUBLIC WORKS	50,000.00	0.00	0.00	50,000.00	0.00
TOTAL EXPENDITURES	50,000.00	0.00	0.00	50,000.00	0.00
	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====

*** END OF REPORT ***

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

230-ARPA 2021 LOCAL RECOVERY
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
INTERGOVERNMENTAL	926,495.00	0.00	0.00	926,495.00	0.00
TOTAL REVENUES	926,495.00	0.00	0.00	926,495.00	0.00
<u>EXPENDITURE SUMMARY</u>					
GENERAL GOVERNMENT =====					
<u>MAYOR & COUNCIL</u>					
TOTAL					
<u>GENERAL ADMINISTRATION</u>					
PERSONNEL SERVICES	275,000.00	0.00	0.00	275,000.00	0.00
SUPPLIES	0.00	0.00	67,500.00	(67,500.00)	0.00
TOTAL GENERAL ADMINISTRATION	275,000.00	0.00	67,500.00	207,500.00	24.55
<u>COURT SERVICES</u>					
TOTAL					
TOTAL GENERAL GOVERNMENT	275,000.00	0.00	67,500.00	207,500.00	24.55
JUDICIAL =====					
TOTAL					
PUBLIC SAFETY =====					
<u>POLICE</u>					
TOTAL					
TOTAL					
PUBLIC WORKS =====					
<u>PUBLIC WORKS</u>					
OTHER FINANCING USES	651,495.00	0.00	0.00	651,495.00	0.00
TOTAL PUBLIC WORKS	651,495.00	0.00	0.00	651,495.00	0.00
TOTAL PUBLIC WORKS	651,495.00	0.00	0.00	651,495.00	0.00

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

230-ARPA 2021 LOCAL RECOVERY
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
HOUSING & DEVELOPMENT =====					
<u>CODE ENFORCEMENT DEPT</u>					
TOTAL					
TOTAL					
TOTAL EXPENDITURES	926,495.00	0.00	67,500.00	858,995.00	7.29
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	(67,500.00)	67,500.00	0.00

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

230-ARPA 2021 LOCAL RECOVERY

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>INTERGOVERNMENTAL</u>					
0000-33-2100 ARPA 2021 LOCAL RECOVERY	926,495.00	0.00	0.00	926,495.00	0.00
TOTAL INTERGOVERNMENTAL	926,495.00	0.00	0.00	926,495.00	0.00
<hr/>					
TOTAL REVENUES	926,495.00	0.00	0.00	926,495.00	0.00

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

230-ARPA 2021 LOCAL RECOVERY
GENERAL GOVERNMENT
MAYOR & COUNCIL

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL SERVICES</u>					
TOTAL					

TOTAL

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

CITY OF JONESBORO
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2022

11.1.b

230-ARPA 2021 LOCAL RECOVERY
 GENERAL GOVERNMENT
 GENERAL ADMINISTRATION

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL SERVICES</u>					
1500-51-1100 PERSONNEL COSTS	<u>275,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>275,000.00</u>	<u>0.00</u>
TOTAL PERSONNEL SERVICES	275,000.00	0.00	0.00	275,000.00	0.00
<u>SUPPLIES</u>					
1500-53-1610 TECHNOLOGY EQUIPMENT	<u>0.00</u>	<u>0.00</u>	<u>67,500.00</u>	<u>(67,500.00)</u>	<u>0.00</u>
TOTAL SUPPLIES	0.00	0.00	67,500.00	(67,500.00)	0.00
TOTAL GENERAL ADMINISTRATION	275,000.00	0.00	67,500.00	207,500.00	24.55

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

230-ARPA 2021 LOCAL RECOVERY
GENERAL GOVERNMENT
COURT SERVICES

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL SERVICES</u>					
TOTAL					
TOTAL					
TOTAL GENERAL GOVERNMENT	275,000.00	0.00	67,500.00	207,500.00	24.55
TOTAL					

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

230-ARPA 2021 LOCAL RECOVERY
PUBLIC SAFETY
POLICE

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL SERVICES</u>					
TOTAL					
<u>SUPPLIES</u>					
TOTAL					
<u>OTHER COSTS</u>					
TOTAL					
TOTAL					
TOTAL					

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

230-ARPA 2021 LOCAL RECOVERY
 PUBLIC WORKS
 PUBLIC WORKS

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL SERVICES</u>					
TOTAL					
<u>CAPITAL OUTLAY</u>					
TOTAL					
<u>DEBT SERVICE</u>					
TOTAL					
<u>OTHER FINANCING USES</u>					
4100-61-1100 TRANSFERS TO OTHER FUNDS	<u>651,495.00</u>	<u>0.00</u>	<u>0.00</u>	<u>651,495.00</u>	<u>0.00</u>
TOTAL OTHER FINANCING USES	651,495.00	0.00	0.00	651,495.00	0.00
TOTAL PUBLIC WORKS	651,495.00	0.00	0.00	651,495.00	0.00
TOTAL PUBLIC WORKS	651,495.00	0.00	0.00	651,495.00	0.00

230-ARPA 2021 LOCAL RECOVERY
 HOUSING & DEVELOPMENT
 CODE ENFORCEMENT DEPT

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL SERVICES</u>					
TOTAL					
TOTAL					
TOTAL					
TOTAL EXPENDITURES	926,495.00	0.00	67,500.00	858,995.00	7.29
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	(67,500.00)	67,500.00	0.00

*** END OF REPORT ***

275-HOTEL/ MOTEL TAX FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
TAXES	45,000.00	4,406.39	13,460.20	31,539.80	29.91
TOTAL REVENUES	45,000.00	4,406.39	13,460.20	31,539.80	29.91
<u>EXPENDITURE SUMMARY</u>					
<u>GENERAL GOVERNMENT</u>					
=====					
<u>MAYOR & COUNCIL</u>					
TOTAL					
<u>GENERAL ADMINISTRATION</u>					
PURCHASED/CONTRACT SERV	0.00	0.00	2,995.00	(2,995.00)	0.00
OTHER COSTS	45,000.00	3,865.20	9,053.81	35,946.19	20.12
TOTAL GENERAL ADMINISTRATION	45,000.00	3,865.20	12,048.81	32,951.19	26.78
TOTAL GENERAL GOVERNMENT	45,000.00	3,865.20	12,048.81	32,951.19	26.78
<u>PUBLIC SAFETY</u>					
=====					
<u>POLICE</u>					
TOTAL					
TOTAL					
<u>PUBLIC WORKS</u>					
=====					
<u>PUBLIC WORKS</u>					
TOTAL					
TOTAL					
TOTAL EXPENDITURES	45,000.00	3,865.20	12,048.81	32,951.19	26.78
REVENUES OVER/(UNDER) EXPENDITURES	0.00	541.19	1,411.39	(1,411.39)	0.00

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

275-HOTEL/ MOTEL TAX FUND

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>TAXES</u>					
0000-31-4100 HOTEL/MOTEL TAX	45,000.00	4,406.39	13,460.20	31,539.80	29.91
TOTAL TAXES	45,000.00	4,406.39	13,460.20	31,539.80	29.91
<u>CONTRIBUTION & DONATIONS</u>					
TOTAL					
<u>MISCELLANEOUS</u>					
TOTAL					
<u>OTHER FINANCING SOURCES</u>					
TOTAL					
TOTAL REVENUES	45,000.00	4,406.39	13,460.20	31,539.80	29.91

275-HOTEL/ MOTEL TAX FUND
GENERAL GOVERNMENT
MAYOR & COUNCIL

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL SERVICES</u>					
TOTAL					
TOTAL					

275-HOTEL/ MOTEL TAX FUND
 GENERAL GOVERNMENT
 GENERAL ADMINISTRATION

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PURCHASED/CONTRACT SERV</u>					
1500-52-3330 PROMOTIONAL ADVERTISING	0.00	0.00	2,995.00	(2,995.00)	0.00
TOTAL PURCHASED/CONTRACT SERV	0.00	0.00	2,995.00	(2,995.00)	0.00
<u>OTHER COSTS</u>					
1500-57-2100 PAYMENTS TO CCVB	45,000.00	3,865.20	9,053.81	35,946.19	20.12
TOTAL OTHER COSTS	45,000.00	3,865.20	9,053.81	35,946.19	20.12
TOTAL GENERAL ADMINISTRATION	45,000.00	3,865.20	12,048.81	32,951.19	26.78
TOTAL GENERAL GOVERNMENT	45,000.00	3,865.20	12,048.81	32,951.19	26.78

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

275-HOTEL/ MOTEL TAX FUND
PUBLIC SAFETY
POLICE

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>SUPPLIES</u>					
TOTAL					
<u>CAPITAL OUTLAY</u>					
TOTAL					
<u>OTHER COSTS</u>					
TOTAL					
TOTAL					
TOTAL					

275-HOTEL/ MOTEL TAX FUND
 PUBLIC WORKS
 PUBLIC WORKS

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
DEBT SERVICE					
TOTAL					
OTHER FINANCING USES					
TOTAL					
TOTAL					
TOTAL					
TOTAL EXPENDITURES	45,000.00	3,865.20	12,048.81	32,951.19	26.78
REVENUES OVER/(UNDER) EXPENDITURES	0.00	541.19	1,411.39	(1,411.39)	0.00

*** END OF REPORT ***

290-TECHNOLOGY FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
CHARGES FOR SERVICES	<u>48,000.00</u>	<u>0.00</u>	<u>11,002.75</u>	<u>36,997.25</u>	<u>22.92</u>
TOTAL REVENUES	<u>48,000.00</u>	<u>0.00</u>	<u>11,002.75</u>	<u>36,997.25</u>	<u>22.92</u>
<u>EXPENDITURE SUMMARY</u>					
GENERAL GOVERNMENT =====					
<u>MAYOR & COUNCIL</u> TOTAL	_____	_____	_____	_____	_____
TOTAL					
PUBLIC SAFETY =====					
<u>POLICE</u> PURCHASED/CONTRACT SERV TOTAL POLICE	<u>48,000.00</u> <u>48,000.00</u>	<u>4,000.00</u> <u>4,000.00</u>	<u>12,000.00</u> <u>12,000.00</u>	<u>36,000.00</u> <u>36,000.00</u>	<u>25.00</u> <u>25.00</u>
TOTAL PUBLIC SAFETY	48,000.00	4,000.00	12,000.00	36,000.00	25.00
PUBLIC WORKS =====					
<u>PUBLIC WORKS</u> TOTAL	_____	_____	_____	_____	_____
TOTAL					
TOTAL EXPENDITURES	<u>48,000.00</u>	<u>4,000.00</u>	<u>12,000.00</u>	<u>36,000.00</u>	<u>25.00</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00 (	4,000.00) (	997.25)	997.25	0.00

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

290-TECHNOLOGY FUND

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>INTERGOVERNMENTAL</u>					
TOTAL					
<u>CHARGES FOR SERVICES</u>					
0000-34-2910 TECHNOLOGY FEES COLLECTED	48,000.00	0.00	11,002.75	36,997.25	22.92
TOTAL CHARGES FOR SERVICES	48,000.00	0.00	11,002.75	36,997.25	22.92
<u>INVESTMENT INCOME</u>					
TOTAL					
<u>MISCELLANEOUS</u>					
TOTAL					
<u>OTHER FINANCING SOURCES</u>					
TOTAL					
<hr/>					
TOTAL REVENUES	48,000.00	0.00	11,002.75	36,997.25	22.92
	=====	=====	=====	=====	=====

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

CITY OF JONESBORO
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

11.1.b

290-TECHNOLOGY FUND
GENERAL GOVERNMENT
MAYOR & COUNCIL

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
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<u>PERSONNEL SERVICES</u>					
TOTAL					

TOTAL

TOTAL

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

290-TECHNOLOGY FUND
 PUBLIC SAFETY
 POLICE

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PURCHASED/CONTRACT SERV</u>					
3200-52-1330 SOFTWARE/COMPUTER SUPPORT	48,000.00	4,000.00	12,000.00	36,000.00	25.00
TOTAL PURCHASED/CONTRACT SERV	48,000.00	4,000.00	12,000.00	36,000.00	25.00
<u>SUPPLIES</u>					
TOTAL					
<u>CAPITAL OUTLAY</u>					
TOTAL					
<u>OTHER COSTS</u>					
TOTAL					
TOTAL POLICE	48,000.00	4,000.00	12,000.00	36,000.00	25.00
TOTAL PUBLIC SAFETY	48,000.00	4,000.00	12,000.00	36,000.00	25.00

290-TECHNOLOGY FUND
 PUBLIC WORKS
 PUBLIC WORKS

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<hr/>					
<u>DEBT SERVICE</u>					
TOTAL					
<hr/>					
TOTAL					
<hr/>					
TOTAL					
<hr/>					
TOTAL EXPENDITURES	48,000.00	4,000.00	12,000.00	36,000.00	25.00
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00	(4,000.00)	(997.25)	997.25	0.00
	=====	=====	=====	=====	=====

*** END OF REPORT ***

310-URA - CITY CENTER
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
=====					
<u>EXPENDITURE SUMMARY</u>					
=====					
GENERAL GOVERNMENT					
=====					
<u>MAYOR & COUNCIL</u>					
TOTAL					
TOTAL					
PUBLIC SAFETY					
=====					
<u>POLICE</u>					
TOTAL					
TOTAL					
PUBLIC WORKS					
=====					
<u>PUBLIC WORKS</u>					
PURCHASED/CONTRACT SERV	8,000,000.00	1,129,586.87	2,075,545.95	5,924,454.05	25.94
CAPITAL OUTLAY	0.00	0.00	(714,834.12)	714,834.12	0.00
TOTAL PUBLIC WORKS	<u>8,000,000.00</u>	<u>1,129,586.87</u>	<u>1,360,711.83</u>	<u>6,639,288.17</u>	<u>17.01</u>
TOTAL PUBLIC WORKS	8,000,000.00	1,129,586.87	1,360,711.83	6,639,288.17	17.01
DEBT SERVICE					
=====					
TOTAL					

TOTAL EXPENDITURES	8,000,000.00	1,129,586.87	1,360,711.83	6,639,288.17	17.01
=====					
REVENUES OVER/(UNDER) EXPENDITURES	(8,000,000.00)	(1,129,586.87)	(1,360,711.83)	(6,639,288.17)	17.01

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

310-URA - CITY CENTER

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>INTERGOVERNMENTAL</u>					
TOTAL					
<u>INVESTMENT INCOME</u>					
TOTAL					
<u>OTHER FINANCING SOURCES</u>					
TOTAL					
	=====	=====	=====	=====	=====

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

310-URA - CITY CENTER
GENERAL GOVERNMENT
MAYOR & COUNCIL

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL SERVICES</u>					
TOTAL					
TOTAL					
TOTAL					

310-URA - CITY CENTER
PUBLIC SAFETY
POLICE

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
OTHER COSTS					
TOTAL					
TOTAL					
TOTAL					

310-URA - CITY CENTER
 PUBLIC WORKS
 PUBLIC WORKS

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PURCHASED/CONTRACT SERV</u>					
4100-52-1200 PROFESSIONAL SERVICES	<u>8,000,000.00</u>	<u>1,129,586.87</u>	<u>2,075,545.95</u>	<u>5,924,454.05</u>	<u>25.94</u>
TOTAL PURCHASED/CONTRACT SERV	8,000,000.00	1,129,586.87	2,075,545.95	5,924,454.05	25.94
<u>CAPITAL OUTLAY</u>					
4100-54-1100 SITE IMPROVEMENTS	<u>0.00</u>	<u>0.00</u>	<u>(714,834.12)</u>	<u>714,834.12</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	0.00	0.00	(714,834.12)	714,834.12	0.00
<u>DEBT SERVICE</u>					
TOTAL	-----	-----	-----	-----	-----
<u>OTHER FINANCING USES</u>					
TOTAL	-----	-----	-----	-----	-----
TOTAL PUBLIC WORKS	8,000,000.00	1,129,586.87	1,360,711.83	6,639,288.17	17.01
TOTAL PUBLIC WORKS	8,000,000.00	1,129,586.87	1,360,711.83	6,639,288.17	17.01
TOTAL	-----	-----	-----	-----	-----
TOTAL EXPENDITURES	<u>8,000,000.00</u>	<u>1,129,586.87</u>	<u>1,360,711.83</u>	<u>6,639,288.17</u>	<u>17.01</u>
REVENUES OVER/(UNDER) EXPENDITURES	<u>(8,000,000.00)</u>	<u>(1,129,586.87)</u>	<u>(1,360,711.83)</u>	<u>(6,639,288.17)</u>	<u>17.01</u>

*** END OF REPORT ***

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

320-SPLOST FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
MISCELLANEOUS	<u>38,415.00</u>	<u>0.00</u>	<u>0.00</u>	<u>38,415.00</u>	<u>0.00</u>
TOTAL REVENUES	<u>38,415.00</u>	<u>0.00</u>	<u>0.00</u>	<u>38,415.00</u>	<u>0.00</u>
<u>EXPENDITURE SUMMARY</u>					
GENERAL GOVERNMENT =====					
<u>MAYOR & COUNCIL</u> TOTAL	_____	_____	_____	_____	_____
TOTAL					
PUBLIC SAFETY =====					
<u>POLICE</u> TOTAL	_____	_____	_____	_____	_____
TOTAL					
PUBLIC WORKS =====					
<u>PUBLIC WORKS</u> CAPITAL OUTLAY	<u>38,415.00</u>	<u>0.00</u>	<u>0.00</u>	<u>38,415.00</u>	<u>0.00</u>
TOTAL PUBLIC WORKS	<u>38,415.00</u>	<u>0.00</u>	<u>0.00</u>	<u>38,415.00</u>	<u>0.00</u>
TOTAL PUBLIC WORKS	38,415.00	0.00	0.00	38,415.00	0.00
TOTAL EXPENDITURES	<u>38,415.00</u>	<u>0.00</u>	<u>0.00</u>	<u>38,415.00</u>	<u>0.00</u>

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

320-SPLOST FUND

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>TAXES</u>					
TOTAL					
<u>INTERGOVERNMENTAL</u>					
TOTAL					
<u>INVESTMENT INCOME</u>					
TOTAL					
<u>MISCELLANEOUS</u>					
0000-38-9100 TRANSFER OF RESERVES	38,415.00	0.00	0.00	38,415.00	0.00
TOTAL MISCELLANEOUS	38,415.00	0.00	0.00	38,415.00	0.00
<u>OTHER FINANCING SOURCES</u>					
TOTAL					
<hr/>					
TOTAL REVENUES	38,415.00	0.00	0.00	38,415.00	0.00
	=====	=====	=====	=====	=====

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

CITY OF JONESBORO
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

11.1.b

320-SPLOST FUND
GENERAL GOVERNMENT
MAYOR & COUNCIL

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL SERVICES</u>					
TOTAL					
TOTAL					
TOTAL					

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

320-SPLOST FUND
PUBLIC SAFETY
POLICE

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
TOTAL					
<u>OTHER COSTS</u>					
TOTAL					
TOTAL					
TOTAL					

320-SPLOST FUND
 PUBLIC WORKS
 PUBLIC WORKS

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PURCHASED/CONTRACT SERV</u>					
TOTAL					
<u>SUPPLIES</u>					
TOTAL					
<u>CAPITAL OUTLAY</u>					
4100-54-1100 SITES	38,415.00	0.00	0.00	38,415.00	0.00
TOTAL CAPITAL OUTLAY	38,415.00	0.00	0.00	38,415.00	0.00
<u>DEBT SERVICE</u>					
TOTAL					
<u>OTHER FINANCING USES</u>					
TOTAL					
TOTAL PUBLIC WORKS	38,415.00	0.00	0.00	38,415.00	0.00
TOTAL PUBLIC WORKS	38,415.00	0.00	0.00	38,415.00	0.00
TOTAL EXPENDITURES	38,415.00	0.00	0.00	38,415.00	0.00
	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====

*** END OF REPORT ***

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

325-SPLOST 15
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
MISCELLANEOUS	<u>862,291.00</u>	<u>0.00</u>	<u>0.00</u>	<u>862,291.00</u>	<u>0.00</u>
TOTAL REVENUES	<u>862,291.00</u>	<u>0.00</u>	<u>0.00</u>	<u>862,291.00</u>	<u>0.00</u>
<u>EXPENDITURE SUMMARY</u>					
GENERAL GOVERNMENT =====					
<u>MAYOR & COUNCIL</u> TOTAL	_____	_____	_____	_____	_____
<u>GENERAL ADMINISTRATION</u> TOTAL	_____	_____	_____	_____	_____
TOTAL					
PUBLIC SAFETY =====					
<u>POLICE</u> CAPITAL OUTLAY	<u>100,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100,000.00</u>	<u>0.00</u>
TOTAL POLICE	<u>100,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100,000.00</u>	<u>0.00</u>
TOTAL PUBLIC SAFETY	100,000.00	0.00	0.00	100,000.00	0.00
PUBLIC WORKS =====					
<u>PUBLIC WORKS</u> CAPITAL OUTLAY	<u>762,291.00</u>	<u>0.00</u>	<u>0.00</u>	<u>762,291.00</u>	<u>0.00</u>
TOTAL PUBLIC WORKS	<u>762,291.00</u>	<u>0.00</u>	<u>0.00</u>	<u>762,291.00</u>	<u>0.00</u>
TOTAL PUBLIC WORKS	762,291.00	0.00	0.00	762,291.00	0.00
TOTAL EXPENDITURES	<u>862,291.00</u>	<u>0.00</u>	<u>0.00</u>	<u>862,291.00</u>	<u>0.00</u>

325-SPLOST 15

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<hr/>					
<u>TAXES</u>					
TOTAL					
<hr/>					
<u>INTERGOVERNMENTAL</u>					
TOTAL					
<hr/>					
<u>INVESTMENT INCOME</u>					
TOTAL					
<hr/>					
<u>MISCELLANEOUS</u>					
0000-38-9100 TRANSFER OF RESERVES	862,291.00	0.00	0.00	862,291.00	0.00
TOTAL MISCELLANEOUS	862,291.00	0.00	0.00	862,291.00	0.00
<hr/>					
<u>OTHER FINANCING SOURCES</u>					
TOTAL					
<hr/>					
TOTAL REVENUES	862,291.00	0.00	0.00	862,291.00	0.00
	=====	=====	=====	=====	=====

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

CITY OF JONESBORO
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

11.1.b

325-SPLOST 15
GENERAL GOVERNMENT
MAYOR & COUNCIL

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL SERVICES</u>					
TOTAL					

TOTAL

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

325-SPLOST 15
GENERAL GOVERNMENT
GENERAL ADMINISTRATION

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PURCHASED/CONTRACT SERV</u>					
TOTAL					
TOTAL					
TOTAL					

325-SPLOST 15
 PUBLIC SAFETY
 POLICE

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
3200-54-2200 VEHICLE PURCHASE	<u>100,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100,000.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	100,000.00	0.00	0.00	100,000.00	0.00
<u>OTHER COSTS</u>					
TOTAL	_____	_____	_____	_____	_____
<u>DEBT SERVICE</u>					
TOTAL	_____	_____	_____	_____	_____
<hr/>					
TOTAL POLICE	100,000.00	0.00	0.00	100,000.00	0.00
<hr/>					
TOTAL PUBLIC SAFETY	100,000.00	0.00	0.00	100,000.00	0.00

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

325-SPLOST 15
 PUBLIC WORKS
 PUBLIC WORKS

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<hr/>					
<u>PURCHASED/CONTRACT SERV</u>					
TOTAL					
<hr/>					
<u>CAPITAL OUTLAY</u>					
4100-54-1200 MUNICIPAL COMPLEX	740,733.00	0.00	0.00	740,733.00	0.00
4100-54-1211 LEE STREET PARK	<u>21,558.00</u>	<u>0.00</u>	<u>0.00</u>	<u>21,558.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	762,291.00	0.00	0.00	762,291.00	0.00
<hr/>					
<u>DEBT SERVICE</u>					
TOTAL					
<hr/>					
TOTAL PUBLIC WORKS	762,291.00	0.00	0.00	762,291.00	0.00
<hr/>					
TOTAL PUBLIC WORKS	762,291.00	0.00	0.00	762,291.00	0.00
<hr/>					
TOTAL EXPENDITURES	862,291.00	0.00	0.00	862,291.00	0.00
	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====

*** END OF REPORT ***

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

330-SPLOST 21
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
TAXES	900,000.00	0.00	174,020.23	725,979.77	19.34
TOTAL REVENUES	900,000.00	0.00	174,020.23	725,979.77	19.34
<u>EXPENDITURE SUMMARY</u>					
GENERAL GOVERNMENT =====					
<u>MAYOR & COUNCIL</u> TOTAL					
TOTAL					
PUBLIC SAFETY =====					
<u>POLICE</u> TOTAL					
TOTAL					
PUBLIC WORKS =====					
<u>PUBLIC WORKS</u> CAPITAL OUTLAY	480,680.00	0.00	0.00	480,680.00	0.00
DEBT SERVICE	58,000.00	0.00	0.00	58,000.00	0.00
TOTAL PUBLIC WORKS	538,680.00	0.00	0.00	538,680.00	0.00
TOTAL PUBLIC WORKS	538,680.00	0.00	0.00	538,680.00	0.00
TOTAL EXPENDITURES	538,680.00	0.00	0.00	538,680.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	361,320.00	0.00	174,020.23	187,299.77	48.16

CITY OF JONESBORO
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2022

330-SPLOST 21

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>TAXES</u>					
0000-31-3201 SPLOST COLLECTIONS	900,000.00	0.00	174,020.23	725,979.77	19.34
TOTAL TAXES	900,000.00	0.00	174,020.23	725,979.77	19.34
<hr/>					
TOTAL REVENUES	900,000.00	0.00	174,020.23	725,979.77	19.34
	=====	=====	=====	=====	=====

CITY OF JONESBORO
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

330-SPLOST 21
GENERAL GOVERNMENT
MAYOR & COUNCIL

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
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<u>PERSONNEL SERVICES</u>					
TOTAL					

TOTAL

TOTAL

330-SPLOST 21
PUBLIC SAFETY
POLICE

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
OTHER COSTS					
TOTAL					
TOTAL					
TOTAL					

330-SPLOST 21
 PUBLIC WORKS
 PUBLIC WORKS

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PURCHASED/CONTRACT SERV</u>					
TOTAL					
<u>SUPPLIES</u>					
TOTAL					
<u>CAPITAL OUTLAY</u>					
4100-54-1200 MUNICIPAL COMPLEX	480,680.00	0.00	0.00	480,680.00	0.00
TOTAL CAPITAL OUTLAY	480,680.00	0.00	0.00	480,680.00	0.00
<u>DEBT SERVICE</u>					
4100-58-1220 VEHICLE LEASES	58,000.00	0.00	0.00	58,000.00	0.00
TOTAL DEBT SERVICE	58,000.00	0.00	0.00	58,000.00	0.00
TOTAL PUBLIC WORKS	538,680.00	0.00	0.00	538,680.00	0.00
TOTAL PUBLIC WORKS	538,680.00	0.00	0.00	538,680.00	0.00
TOTAL EXPENDITURES	538,680.00	0.00	0.00	538,680.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	361,320.00	0.00	174,020.23	187,299.77	48.16

*** END OF REPORT ***

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

540-SOLID WASTE FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
CHARGES FOR SERVICES	240,880.00	10,240.00	246,815.88	(5,935.88)	102.46
TOTAL REVENUES	240,880.00	10,240.00	246,815.88	(5,935.88)	102.46
<u>EXPENDITURE SUMMARY</u>					
GENERAL GOVERNMENT =====					
<u>MAYOR & COUNCIL</u>					
TOTAL					
TOTAL					
PUBLIC SAFETY =====					
<u>POLICE</u>					
TOTAL					
TOTAL					
PUBLIC WORKS =====					
<u>PUBLIC WORKS</u>					
TOTAL					
<u>SANITATION</u>					
PERSONNEL SERVICES	65,200.00	4,475.36	15,293.97	49,906.03	23.46
PURCHASED/CONTRACT SERV	90,000.00	5,546.76	25,223.18	64,776.82	28.03
SUPPLIES	8,050.00	146.58	513.95	7,536.05	6.38
TOTAL SANITATION	163,250.00	10,168.70	41,031.10	122,218.90	25.13
TOTAL PUBLIC WORKS	163,250.00	10,168.70	41,031.10	122,218.90	25.13
TOTAL EXPENDITURES	163,250.00	10,168.70	41,031.10	122,218.90	25.13
REVENUES OVER/(UNDER) EXPENDITURES	77,630.00	71.30	205,784.78	(128,154.78)	265.08

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

540-SOLID WASTE FUND

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CHARGES FOR SERVICES</u>					
0000-34-4110 REFUSE COLLECTION CHARG	240,880.00	10,240.00	246,815.88	(5,935.88)	102.46
TOTAL CHARGES FOR SERVICES	240,880.00	10,240.00	246,815.88	(5,935.88)	102.46
<u>INVESTMENT INCOME</u>					
TOTAL	-----	-----	-----	-----	-----
<u>MISCELLANEOUS</u>					
TOTAL	-----	-----	-----	-----	-----
<u>OTHER FINANCING SOURCES</u>					
TOTAL	-----	-----	-----	-----	-----
TOTAL REVENUES	240,880.00	10,240.00	246,815.88	(5,935.88)	102.46
	=====	=====	=====	=====	=====

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -

540-SOLID WASTE FUND
GENERAL GOVERNMENT
MAYOR & COUNCIL

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL SERVICES</u>					
TOTAL					
TOTAL					
TOTAL					

540-SOLID WASTE FUND
PUBLIC SAFETY
POLICE

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
TOTAL					
<u>OTHER COSTS</u>					
TOTAL					
TOTAL					
TOTAL					

540-SOLID WASTE FUND
PUBLIC WORKS
PUBLIC WORKS

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
DEBT SERVICE					
TOTAL					

TOTAL

540-SOLID WASTE FUND
 PUBLIC WORKS
 SANITATION

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL SERVICES</u>					
4300-51-1100 REGULAR EMPLOYEES	57,000.00	4,384.62	13,153.86	43,846.14	23.08
4300-51-2100 GROUP INSURANCE	4,000.00	0.00	0.00	4,000.00	0.00
4300-51-2200 SOCIAL SECURITY (FICA)	353.00	27.14	81.42	271.58	23.07
4300-51-2300 MEDICARE	827.00	63.60	190.80	636.20	23.07
4300-51-2700 WORKERS COMPENSATION	<u>3,020.00</u>	<u>0.00</u>	<u>1,867.89</u>	<u>1,152.11</u>	<u>61.85</u>
TOTAL PERSONNEL SERVICES	65,200.00	4,475.36	15,293.97	49,906.03	23.46
<u>PURCHASED/CONTRACT SERV</u>					
4300-52-2110 DISPOSAL (LANDFILL FEES)	83,254.00	5,546.76	18,477.18	64,776.82	22.19
4300-52-3100 INSURANCE (NON-BENEFIT)	<u>6,746.00</u>	<u>0.00</u>	<u>6,746.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL PURCHASED/CONTRACT SERV	90,000.00	5,546.76	25,223.18	64,776.82	28.03
<u>SUPPLIES</u>					
4300-53-1100 SUPPLIES/MATERIALS	300.00	0.00	0.00	300.00	0.00
4300-53-1130 UNIFORMS	250.00	0.00	0.00	250.00	0.00
4300-53-1140 VEHICLE/EQUIPMENT PARTS	3,500.00	0.00	367.37	3,132.63	10.50
4300-53-1270 GASOLINE	<u>4,000.00</u>	<u>146.58</u>	<u>146.58</u>	<u>3,853.42</u>	<u>3.66</u>
TOTAL SUPPLIES	8,050.00	146.58	513.95	7,536.05	6.38
<u>CAPITAL OUTLAY</u>					
TOTAL	_____	_____	_____	_____	_____
<u>OTHER COSTS</u>					
TOTAL	_____	_____	_____	_____	_____
<u>DEBT SERVICE</u>					
TOTAL	_____	_____	_____	_____	_____
<hr/>					
TOTAL SANITATION	163,250.00	10,168.70	41,031.10	122,218.90	25.13
<hr/>					
TOTAL PUBLIC WORKS	163,250.00	10,168.70	41,031.10	122,218.90	25.13
<hr/>					
TOTAL EXPENDITURES	<u>163,250.00</u>	<u>10,168.70</u>	<u>41,031.10</u>	<u>122,218.90</u>	<u>25.13</u>
<hr/>					
REVENUES OVER/(UNDER) EXPENDITURES	<u>77,630.00</u>	<u>71.30</u>	<u>205,784.78</u>	<u>(128,154.78)</u>	<u>265.08</u>

*** END OF REPORT ***

Attachment: RG REVENUE & EXPENSE REPORT - MAR2022 (3136 : Unaudited Financial Statements -



CITY OF JONESBORO, GEORGIA COUNCIL
Agenda Item Summary

Agenda Item #

13.1

- 1

COUNCIL MEETING DATE

May 9, 2022

Requesting Agency (Initiator)

Office of the City Manager

Sponsor(s)

Community Development Director Allen

Requested Action (Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)

Council to consider proposed abandonment of a portion of Broad Street Right-of-Way on the property known as 101 North Main Street, Parcel Nos. 13241B A001 and 13241B A001A.

Requirement for Board Action (Cite specific Council policy, statute or code requirement)

Article IV Subdivisions and Land Development

Is this Item Goal Related? (If yes, describe how this action meets the specific Board Focus Area or Goal)

Yes Community Planning, Neighborhood and Business Revitalization

Summary & Background

(First sentence includes Agency recommendation. Provide an executive summary of the action that gives an overview of the relevant details for the item.)

Agency recommendation – **Approval**; Recently, the bank property at 101 North Main Street changed ownership, and the City was alerted to a situation with an unused portion of Broad Street behind the bank building. (The active portion of Broad Street runs between “Lawyers’ Row” and the Nouveau restaurant and Broad Street Green.)

This firm represent the purchaser of the captioned property on which is currently located a Heritage Bank facility. The current survey of the property and the title insurance commitment reveals a 30’ wide strip of land located to the west of the bank building that is labeled “Broad Street” which the seller believes was vacated/abandoned more than 60 years ago, but there is no evidence of such abandonment of record. We are hoping that you might be able to help us locate such proof in the records of the City of Jonesboro that may be recorded and therefore satisfy the title insurance company and clear title to that land. This request is time sensitive so we hope to hear from you as soon as possible regarding this parcel. I attach a copy of the survey, and a copy of the title insurance commitment. The plat which shows the location of the 30’ right of way labeled “Broad Street” is shown as Schedule B-I exception no. 13/Plat Book 2, Page 99.

A thorough search by staff was performed, but no abandonment procedure was found. Therefore, an abandonment document needs to be approved by Mayor and Council to fully clear title to the property.

The owner believes the prior portion of Broad Street that runs through the parking lot was abandoned many years ago. The only thing we have that shows Broad Street was even located through the parking lot is in the old map we sent to you yesterday. We are aware of the encroachment, but this is not an issue for our purposes. We really need some kind of evidence that the ROW is no longer in existence.

The area in question is marked ‘L’ on the provided survey and the survey enlargement. The area has not been used as a thoroughfare for many years, and it is highly unlikely that it will ever be used for this purpose again.

Per the City Attorney:

There are certain procedural requirements that the City must take to abandon the road. To generally summarize:

- 1. Written notice must be sent to the adjoining property owners prior to a meeting in which the council will be voting to abandon the road**
- 2. At the meeting, the Council must adopt a resolution finding that the road (a) has ceased to be used by the public so no substantial purpose is served by such road; and/or (b) its removal is in the best public interest.**
- 3. After the abandonment, notice must be sent to the property owners again**
- 4. The adjoining property owners have 30 days to exercise a right of acquisition to purchase the property. Generally, the purchase price must be the fair market value of the property.**

FOLLOW-UP APPROVAL ACTION (City Clerk)

Typed Name and Title

Ricky L. Clark, City Manager

Date

May, 9, 2022

Signature

City Clerk’s Office

The written notices have been sent and the resolution has been prepared.

Fiscal Impact

(Include projected cost, approved budget amount and account number, source of funds, and any future funding requirements.)

Private owner

Exhibits Attached *(Provide copies of originals, number exhibits consecutively, and label all exhibits in the upper right corner.)*

- Survey
- Exhibit A
- Title Insurance
- Property Picture
- Notice - City of Jonesboro 4.20.22
- Notice - 101 North Main Street 4.20.22
- Notice - Higgins 4.20.22
- Acceptance Letter
- Heritage_101 N Main Jonesboro GA Clayton County - Quit Claim Deed from City for roadway(605053227.2)

Staff Recommendation *(Type Name, Title, Agency and Phone)*

Approval

ITEMS CORRESPONDING TO SCHEDULE B-1

- 1. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1.
- 2. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1.
- 3. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1.
- 4. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1.
- 5. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1.
- 6. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1.
- 7. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1.
- 8. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1.
- 9. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1.
- 10. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1.

ZONING INFORMATION

THE ZONING MAP WAS NOT PREPARED WITH ZONING INFORMATION PURSUANT TO TITLE 6, ARTICLE 1.

VICINITY MAP - NOT TO SCALE



MISCELLANEOUS NOTES

- 1. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1.
- 2. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1.
- 3. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1.
- 4. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1.
- 5. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1.
- 6. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1.
- 7. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1.
- 8. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1.
- 9. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1.
- 10. The zoning map was not prepared with zoning information pursuant to Title 6, Article 1.

RECORD DESCRIPTION

ALL THE TRACTS OF LAND... THE ZONING MAP WAS NOT PREPARED WITH ZONING INFORMATION PURSUANT TO TITLE 6, ARTICLE 1.

AS-SURVEYED DESCRIPTION

ALL THE TRACTS OF LAND... THE ZONING MAP WAS NOT PREPARED WITH ZONING INFORMATION PURSUANT TO TITLE 6, ARTICLE 1.

FLOOD NOTE

THE ZONING MAP WAS NOT PREPARED WITH ZONING INFORMATION PURSUANT TO TITLE 6, ARTICLE 1.

PROJECT REVISION RECORD

DATE	DESCRIPTION	DATE	DESCRIPTION
08/02/2021	NETWORK LAYOUT COMPLETE	08/02/2021	AS-SURVEYED DESCRIPTION
08/02/2021	FIELD SURVEY	08/02/2021	FIELD SURVEY

SIGNIFICANT OBSERVATIONS

THE ZONING MAP WAS NOT PREPARED WITH ZONING INFORMATION PURSUANT TO TITLE 6, ARTICLE 1.

LEGAL

THE ZONING MAP WAS NOT PREPARED WITH ZONING INFORMATION PURSUANT TO TITLE 6, ARTICLE 1.

ALTAINSPS LAND TITLE SURVEY

Heritage Bank Portfolio Project... NWS Project No. 20210718-22... 101 N. Main Street, Jonesboro, GA 30238

PRELIMINARY

ROBERT L. STILES, INC. ENGINEER... DATE OF FIELD SURVEY: JULY 22, 2021... NETWORK PROJECT NO. 20210718-22 AC

EXHIBIT "A"**TRACT 1:**

All that tract or parcel of land lying and being in Land Lot 241 of the 13th District of Clayton County, Georgia and being in the City of Jonesboro, as per plat recorded in Plat Book 2, page 99, Clayton County Records, more fully described as follows:

BEGINNING at a point where the John B. Hutcheson brick store building intersects Main Street; running thence West 107 feet to East side of Broad Street; thence South $45\frac{1}{2}$ feet to North line of property of Ware and Lee Hutcheson, formerly Union Warehouse; thence East 107 feet to a made corner at the said Main Street; thence North 46 feet along the West side of Main Street to the point of beginning.

TRACT 2:

All that tract or parcel of land lying and being in the City of Jonesboro in Land Lot 241 of the 13th District of Clayton County, Georgia, more particularly described as follows:

BEGINNING at a point on the West side of the sidewalk at the Northwest corner of the intersection of Main and Mill Streets; thence running North along the West sidewalk of North Main Street a distance of 106 feet to the Southeast corner of property of Mrs. John B. Reeves, formerly Turnipseed; thence running West along the South line of the Reeves property a distance of 100 feet to a made corner; thence running North along the West boundary of the Reeves property 46 feet to a made corner; thence running West 133 feet along the Brown and Huie property to the Northeast corner of the property of L. L. Huie, Sr.; thence running South along the East line of the Huie property a distance of 138 feet to the sidewalk on the North side of Mill Street; thence running East a distance of 133 feet along the West side of the sidewalk on Mill Street to a made corner; thence running South $12\frac{1}{2}$ feet to the North side of Mill Street at the Southwest corner of the Old Cannon Drug Company building; thence running East a distance of 100 feet along the North side of Mill Street to the point of beginning.

LESS AND EXCEPT from the above described property that portion of the property conveyed by that certain Quit-Claim Deed from Lee Hutcheson, Ware Hutcheson and Clayton County Federal Savings & Loan Association to City of Jonesboro, Georgia, dated September 26, 1967, filed for record December 14, 1967 at 10:59 a.m., recorded in Deed Book [485, Page 327](#), Records of Clayton County, Georgia.

FURTHER LESS AND EXCEPT from the above described property that portion of the property conveyed by that certain Right of Way Deed from Lee Hutcheson Jr., Ware Hutcheson, Jr. and Ann H. Millican to City of Jonesboro, dated July 30, 2007, filed for record August 18, 2008 at 4:10 p.m., recorded in Deed Book [9503, Page 391](#), aforesaid Records.



COMMITMENT FOR TITLE INSURANCE
Issued by
CHICAGO TITLE INSURANCE COMPANY

NOTICE

IMPORTANT—READ CAREFULLY: THIS COMMITMENT IS AN OFFER TO ISSUE ONE OR MORE TITLE INSURANCE POLICIES. ALL CLAIMS OR REMEDIES SOUGHT AGAINST THE COMPANY INVOLVING THE CONTENT OF THIS COMMITMENT OR THE POLICY MUST BE BASED SOLELY IN CONTRACT.

THIS COMMITMENT IS NOT AN ABSTRACT OF TITLE, REPORT OF THE CONDITION OF TITLE, LEGAL OPINION, OPINION OF TITLE, OR OTHER REPRESENTATION OF THE STATUS OF TITLE. THE PROCEDURES USED BY THE COMPANY TO DETERMINE INSURABILITY OF THE TITLE, INCLUDING ANY SEARCH AND EXAMINATION, ARE PROPRIETARY TO THE COMPANY, WERE PERFORMED SOLELY FOR THE BENEFIT OF THE COMPANY, AND CREATE NO EXTRACTIONAL LIABILITY TO ANY PERSON, INCLUDING A PROPOSED INSURED.

THE COMPANY’S OBLIGATION UNDER THIS COMMITMENT IS TO ISSUE A POLICY TO A PROPOSED INSURED IDENTIFIED IN SCHEDULE A IN ACCORDANCE WITH THE TERMS AND PROVISIONS OF THIS COMMITMENT. THE COMPANY HAS NO LIABILITY OR OBLIGATION INVOLVING THE CONTENT OF THIS COMMITMENT TO ANY OTHER PERSON.

COMMITMENT TO ISSUE POLICY

Subject to the Notice; Schedule B, Part I—Requirements; Schedule B, Part II—Exceptions; and the Commitment Conditions, CHICAGO TITLE INSURANCE COMPANY, a Florida corporation, (the "Company"), commits to issue the Policy according to the terms and provisions of this Commitment. This Commitment is effective as of the Commitment Date shown in Schedule A for each Policy described in Schedule A, only when the Company has entered in Schedule A both the specified dollar amount as the Proposed Policy Amount and the name of the Proposed Insured.

If all of the Schedule B, Part I—Requirements have not been met within 180 days after the Commitment Date, this Commitment terminates and the Company’s liability and obligation end.

CHICAGO TITLE INSURANCE COMPANY

Issued By: _____
Authorized Signatory

Calloway Title and Escrow, LLC
4170 Ashford Dunwoody Rd Ne Ste 525
Atlanta, GA 30319-1100
Tel: 770-698-7960
Fax: 770-698-7999

By: *Raymond A. Quirk*

President

Attest: *[Signature]*

Secretary

This page is only a part of a 2016 ALTA® Commitment for Title Insurance issued by CHICAGO TITLE INSURANCE COMPANY. This Commitment is not valid without the Notice; the Commitment to Issue Policy; the Commitment Conditions; Schedule A; Schedule B, Part I—Requirements; and Schedule B, Part II—Exceptions; and a counter-signature by the Company or its issuing agent that may be in electronic form.

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Attachment: Title Insurance (3128 : Broad Street Portion Abandonment)





Attachment: Title Insurance (3128 : Broad Street Portion Abandonment)



COMMITMENT CONDITIONS

1. DEFINITIONS

- a. "Knowledge" or "Known": Actual or imputed knowledge, but not constructive notice imparted by the Public Records.
 - b. "Land": The land described in Schedule A and affixed improvements that by law constitute real property. The term "Land" does not include any property beyond the lines of the area described in Schedule A, nor any right, title, interest, estate, or easement in abutting streets, roads, avenues, alleys, lanes, ways, or waterways, but this does not modify or limit the extent that a right of access to and from the Land is to be insured by the Policy.
 - c. "Mortgage": A mortgage, deed of trust, or other security instrument, including one evidenced by electronic means authorized by law.
 - d. "Policy": Each contract of title insurance, in a form adopted by the American Land Title Association, issued or to be issued by the Company pursuant to this Commitment.
 - e. "Proposed Insured": Each person identified in Schedule A as the Proposed Insured of each Policy to be issued pursuant to this Commitment.
 - f. "Proposed Policy Amount": Each dollar amount specified in Schedule A as the Proposed Policy Amount of each Policy to be issued pursuant to this Commitment.
 - g. "Public Records": Records established under state statutes at the Commitment Date for the purpose of imparting constructive notice of matters relating to real property to purchasers for value and without Knowledge.
 - h. "Title": The estate or interest described in Schedule A.
2. If all of the Schedule B, Part I—Requirements have not been met within the time period specified in the Commitment to Issue Policy, this Commitment terminates and the Company's liability and obligation end.
 3. The Company's liability and obligation is limited by and this Commitment is not valid without:
 - a. the Notice;
 - b. the Commitment to Issue Policy;
 - c. the Commitment Conditions;
 - d. Schedule A;
 - e. Schedule B, Part I—Requirements; and
 - f. Schedule B, Part II—Exceptions; and
 - g. a counter-signature by the Company or its issuing agent that may be in electronic form.

4. COMPANY'S RIGHT TO AMEND

The Company may amend this Commitment at any time. If the Company amends this Commitment to add a defect, lien, encumbrance, adverse claim, or other matter recorded in the Public Records prior to the Commitment Date, any liability of the Company is limited by Commitment Condition 5. The Company shall not be liable for any other amendment to this Commitment.

5. LIMITATIONS OF LIABILITY

- a. The Company's liability under Commitment Condition 4 is limited to the Proposed Insured's actual expense incurred in the interval between the Company's delivery to the Proposed Insured of the Commitment and the delivery of the amended Commitment, resulting from the Proposed Insured's good faith reliance to:
 - i. comply with the Schedule B, Part I—Requirements;
 - ii. eliminate, with the Company's written consent, any Schedule B, Part II—Exceptions; or
 - iii. acquire the Title or create the Mortgage covered by this Commitment.
- b. The Company shall not be liable under Commitment Condition 5(a) if the Proposed Insured requested the amendment or had Knowledge of the matter and did not notify the Company about it in writing.

This page is only a part of a 2016 ALTA[®] Commitment for Title Insurance issued by CHICAGO TITLE INSURANCE COMPANY. This Commitment is not valid without the Notice; the Commitment to Issue Policy; the Commitment Conditions; Schedule A; Schedule B, Part I—Requirements; and Schedule B, Part II—Exceptions; and a counter-signature by the Company or its issuing agent that may be in electronic form.

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- c. The Company will only have liability under Commitment Condition 4 if the Proposed Insured would not have incurred the expense had the Commitment included the added matter when the Commitment was first delivered to the Proposed Insured.
- d. The Company's liability shall not exceed the lesser of the Proposed Insured's actual expense incurred in good faith and described in Commitment Conditions 5(a)(i) through 5(a)(iii) or the Proposed Policy Amount.
- e. The Company shall not be liable for the content of the Transaction Identification Data, if any.
- f. In no event shall the Company be obligated to issue the Policy referred to in this Commitment unless all of the Schedule B, Part I—Requirements have been met to the satisfaction of the Company.
- g. In any event, the Company's liability is limited by the terms and provisions of the Policy.

6. LIABILITY OF THE COMPANY MUST BE BASED ON THIS COMMITMENT

- a. Only a Proposed Insured identified in Schedule A, and no other person, may make a claim under this Commitment.
- b. Any claim must be based in contract and must be restricted solely to the terms and provisions of this Commitment.
- c. Until the Policy is issued, this Commitment, as last revised, is the exclusive and entire agreement between the parties with respect to the subject matter of this Commitment and supersedes all prior commitment negotiations, representations, and proposals of any kind, whether written or oral, express or implied, relating to the subject matter of this Commitment.
- d. The deletion or modification of any Schedule B, Part II—Exception does not constitute an agreement or obligation to provide coverage beyond the terms and provisions of this Commitment or the Policy.
- e. Any amendment or endorsement to this Commitment must be in writing and authenticated by a person authorized by the Company.
- f. When the Policy is issued, all liability and obligation under this Commitment will end and the Company's only liability will be under the Policy.

7. IF THIS COMMITMENT HAS BEEN ISSUED BY AN ISSUING AGENT

The issuing agent is the Company's agent only for the limited purpose of issuing title insurance commitments and policies. The issuing agent is not the Company's agent for the purpose of providing closing or settlement services.

8. PRO-FORMA POLICY

The Company may provide, at the request of a Proposed Insured, a pro-forma policy illustrating the coverage that the Company may provide. A pro-forma policy neither reflects the status of Title at the time that the pro-forma policy is delivered to a Proposed Insured, nor is it a commitment to insure.

This page is only a part of a 2016 ALTA[®] Commitment for Title Insurance issued by CHICAGO TITLE INSURANCE COMPANY. This Commitment is not valid without the Notice; the Commitment to Issue Policy; the Commitment Conditions; Schedule A; Schedule B, Part I—Requirements; and Schedule B, Part II—Exceptions; and a counter-signature by the Company or its issuing agent that may be in electronic form.

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ALTA COMMITMENT FOR TITLE INSURANCE-11/2/21-ji-CHICAGO TITLE INSURANCE COMPANY

SCHEDULE A

COMMITMENT NO. 2-40300(W)(R1)	EFFECTIVE DATE OF COMMITMENT: October 11, 2021 at 5:00 p.m.
YOUR NO. 8078.963/MF	FNTG NO. 522100212MG 101 N. MAIN STREET

PREPARED FOR: Metta Grier
FIDELITY NATIONAL TITLE GROUP

INQUIRIES SHOULD BE DIRECTED TO: CALLOWAY TITLE AND ESCROW, LLC
4170 ASHFORD-DUNWOODY ROAD
SUITE 525
ATLANTA, GEORGIA 30319
(770) 698-7960

- | | | |
|----|-------------------------------------------------------|-------------|
| 1. | POLICY OR POLICIES TO BE ISSUED: | AMOUNT |
| | * ALTA OWNERS POLICY – (6/17/06)
PROPOSED INSURED: | \$10,000.00 |

VyStar Credit Union, a _____

- The estate or interest in the land described or referred to in this Commitment and covered herein is a Fee Simple.
- Title to said estate or interest in said land is at the effective date hereof vested in:

Heritage Southeast Bank, a Georgia bank, formerly known as Heritage Bank, a Georgia bank, as successor by name change from Clayton County Federal Savings & Loan Association by virtue of that certain Warranty Deed recorded in Deed Book [466, Page 700](#), Records of Clayton County, Georgia; as affected by that certain Affidavit recorded in Deed Book _____, Page _____, aforesaid Records as to Tract 1.

Lee Hutcheson, Jr., as to an undivided 1/2 fee interest by virtue of that certain Executor’s Deed recorded in Deed Book [1017, Page 699](#), aforesaid Records, as to Tract 2.

Attachment: Title Insurance (3128 : Broad Street Portion Abandonment)

COMMITMENT NO.
2-40300(W)(R1)

SCHEDULE A (CONTINUED)

Ware Hutcheson, Jr. and Ann Hutcheson Millican, as Joint Alternate Trustees of the Testamentary Trust under the Last Will and Testament of Ware Hutcheson, Sr., as to an undivided 1/4 fee interest by virtue of that certain Warranty Deed recorded in Deed Book [765, Page 373](#), aforesaid Records; and that certain Letter of Testamentary recorded in Deed Book [75, Page 99](#), aforesaid Records, as to Tract 2.

_____, as Executor of the Estate of Highland C. Hutcheson, as to an undivided 1/4 fee interest by virtue of that certain Warranty Deed recorded in Deed Book [765, Page 371](#), aforesaid Records, as to Tract 2.

Heritage Southeast Bank, a Georgia bank, formerly known as Heritage Bank, a Georgia bank, as successor by name change from Clayton County Federal Savings & Loan Association by virtue of that certain Ground Lease recorded in Deed Book [463, Page 521](#), aforesaid Records; as affected by that certain Affidavit recorded in Deed Book _____, Page _____, aforesaid Records, as to Tract 2 leasehold interest.

4. The land referred to in this Commitment is located in the County of Clayton, State of Georgia, and described as follows:

ALL THOSE TRACTS or parcels of land lying and being in Land Lot 241 of the 13th District of Clayton County, Georgia, being more particularly described on Exhibit "A" attached hereto and by this reference incorporated herein.

TOGETHER WITH those easement rights arising under that certain Easement Agreement by and between City of Jonesboro, a municipal corporation and Heritage Bank f/k/a Clayton County Federal Savings & Loan Association, dated October 15, 2004, filed for record October 22, 2004 at 9:46 a.m., recorded in Deed Book [7851, Page 483](#), Records of Clayton County, Georgia. **(Appurtenant to Tract 1)**

This page is only a part of a 2016 ALTA Commitment for Title Insurance. This Commitment is not valid without the Notice; the Commitment to Issue Policy; the Commitment Conditions; Schedule A; Schedule B, Part I - Requirements; and Schedule B, Part II - Exceptions; and the counter-signature by the Company or its issuing agent that may be in electronic form.

COMMITMENT NO.
2-40300(W)(R1)

PART I, SCHEDULE B

I. ALL OF THE FOLLOWING REQUIREMENTS MUST BE MET:

1. The Proposed Insured must notify the Company in writing of the name of any party not referred to in this Commitment who will obtain an interest in the Land or who will make a loan on the Land. The Company may then make additional Requirements or Exceptions.
2. Pay the agreed amount for the estate or interest to be insured.
3. Pay the premiums, fees, and charges for the Policy to the Company.
4. Documents satisfactory to the Company that convey the Title or create the Mortgage to be insured, or both, must be properly authorized, executed, delivered, and recorded in the Public Records.
 - (A) WARRANTY DEED from Heritage Southeast Bank, a Georgia bank, formerly known as Heritage Bank, a Georgia bank, as successor by name change from Clayton County Federal Savings & Loan Association to VyStar Credit Union, a _____ conveying title to Tract 1 of subject property.

If a current, accurate survey is provided in conjunction with this transaction, and the new survey legal description is to be insured, in addition to the above, the execution, delivery and recordation of a Quit Claim Deed will be required to convey subject property by virtue of current survey legal description.

This instrument must be executed pursuant to proper authority, and the Company must be furnished satisfactory documentary proof thereof.

- (B) ASSIGNMENT OF GROUND LEASE from Lee Hutcheson, Jr., Ware Hutcheson, Jr. and Ann Hutcheson Millican, as Joint Alternate Trustees of the Testamentary Trust under the Last Will and Testament of Ware Hutcheson, Sr. and _____, as Executor of the Estate of Highland C. Hutcheson to VyStar Credit Union, a _____ to assign that certain Ground Lease by and between Ware Hutcheson and Lee Hutcheson ("Lessors") and Clayton County Federal Savings & Loan Association ("Lessee"), dated May 9, 1967, filed for record May 10, 1967 at 11:55 a.m., recorded in Deed Book [463, Page 521](#), Records of Clayton County, Georgia. (Affects Tract 2)

In connection with said instrument, we will further require, either of the following two items:

COMMITMENT NO.
2-40300(W)(R1)

PART I, SCHEDULE B (CONTINUED)

- (a) The aforementioned Trust Agreement and any amendments thereto (the "Trust Agreement"), together with an incumbency affidavit from the acting trustee, which describes the land, and
- (b) confirms that the Trust Agreement remains in full force and effect; and
- (c) that the Trustee still remains vested with all the powers enumerated in the Trust Agreement; and
- (d) that there have not been any amendments or modifications to the Trust Agreement other than the amendment(s) noted therein.

OR

- (a) An affidavit of the trustee referring to the lands to be insured setting forth excerpts of the pertinent sections of the Trust Agreement, as follows:

the names of the trustee or trustees and any successors;

the full power and authority of the trustee to encumber the trust property;

the duration of the trust to the date of closing the proposed insured deed.

- 5. Payment to or for the grantors of the full consideration for the estate or interest to be insured.
- 6. The actual value of the estate or interest to be insured must be disclosed to the Company, and subject to approval by the Company, entered as the amount of the policy to be issued. Until the amount of the policy to be issued shall be determined, and entered as aforesaid, it is agreed that as between the Company, the applicant for the Commitment, and every person relying on this Commitment, the Company cannot be required to approve any such evaluation in excess of \$10,000.00 and the total liability of the Company on account of the Commitment shall not exceed said amount.
- 7. Payment of the following:
 - (a) State and County taxes for the year 2021 in the amount of \$21,490.56, plus penalty and interest, if any, under Map Reference No. 13241B-A001A (Past due November 15, 2021). (Tract 1)

COMMITMENT NO.
2-40300(W)(R1)

PART I, SCHEDULE B (CONTINUED)

- (b) State and County taxes for the year 2021 in the amount of \$1,015.84, plus penalty and interest, if any, under Map Reference No. 13241B-A001 (Past due November 15, 2021). (Tract 2)
8. Execution, delivery and recordation of an affidavit of the name change from Clayton County Federal Savings & Loan Association to Heritage Bank, a Georgia bank and name change from Heritage Bank, a Georgia bank, to Heritage Southeast Bank, a Georgia bank.
- NOTE: A Certificate of Merger and Name Change is filed in the Georgia Secretary of State's Office, Control No. [K830879](#).
9. Proof satisfactory to the Company that Ware Hutcheson, Sr. and Edwin Ware Hutcheson, Jr are one and the same.
- NOTE: This individual is a prior owner in the chain of title, with his estate conveying the fee interest of Tract 2 to the current owners.
10. Proof in the form of affidavits, satisfactory to the Company, of at least two (2) parties in a position to know the facts, having no interest in the consummation of this transaction, establishing that Lee Hutcheson, Jr., as to an undivided 1/2 fee interest in Tract 2 and those under whom they claim have been in open, notorious, uninterrupted, exclusive, peaceable and adverse possession of subject property for at least 21 years.
11. Proof in the form of affidavits, satisfactory to the Company, of at least two (2) parties in a position to know the facts, having no interest in the consummation of this transaction, establishing that Ware Hutcheson, Jr. and Ann Hutcheson Millican, as Joint Alternate Trustees of the Testamentary Trust under the Last Will and Testament of Ware Hutcheson, Sr., as to an undivided 1/4 fee interest in Tract 2 and those under whom they claim have been in open, notorious, uninterrupted, exclusive, peaceable and adverse possession of subject property for at least 21 years.
12. Proof in the form of affidavits, satisfactory to the Company, of at least two (2) parties in a position to know the facts, having no interest in the consummation of this transaction, establishing that _____, as Executor of the Estate of Highland C. Hutcheson, as to an undivided 1/4 fee interest in Tract 2 and those under whom they claim have been in open, notorious, uninterrupted, exclusive, peaceable and adverse possession of subject property for at least 21 years.

COMMITMENT NO.
2-40300(W)(R1)

PART I, SCHEDULE B (CONTINUED)

13. Proof satisfactory to the Company of the abandonment of the Right-of-Way labeled "Broad Street" as shown on that certain plat recorded in Plat Book [2, Page 99](#), aforesaid Records, in and to a part of subject property.

NOTE: The above item may be removed or modified upon further examination.

14. Satisfactory Indemnity and Undertaking Agreement for defects, liens, encumbrances, adverse claims or other matters, if any, created, first appearing in the Public Records or attaching subsequent to the Commitment Date but prior to the date of recording of the instruments under which the Proposed Insured acquires the estate or interest or mortgage covered by this commitment must be provided.

NOTE: Due to office closures related to COVID-19 we may be temporarily unable to record documents in the normal course of business.

15. Proof satisfactory to the Company that any and all water bills associated with subject property have been paid in full through the date of closing.

NOTE: **This requirement cannot be satisfied solely by the production of an affidavit from the seller or borrower, but requires separate verification with the appropriate county, municipality and/or service providers.**

16. The Company must be furnished proof in affidavit form as to who is in possession of the subject property and under what claim. Upon receipt of such proof, Item 2(a) of Part II below will be deleted or amended in accordance with the facts revealed thereby.

17. The Company must be furnished a current accurate survey and surveyor's inspection report on the subject property. Upon receipt of same, Items 2(b) and 2(c) of Part II below will be deleted or amended in accordance with the facts shown thereby.

18. The Company must be furnished satisfactory proof in affidavit form that improvements and/or repairs or alterations to the property are completed; that contractor, subcontractors, laborers and materialmen are all paid, and have released of record all liens or notice of intent to perfect a lien for labor and material; or receipt of proof satisfactory to the Company that no improvements or repairs were made on the property within 95 days preceding the filing for record of the instruments required at Item 4 above. Upon receipt of this proof, Item 2(d) of Part II below will be deleted or amended in accordance with the facts shown thereby.

COMMITMENT NO.
2-40300(W)(R1)

PART I, SCHEDULE B (CONTINUED)

19. Proof satisfactory to the Company that all taxes or special assessments, including water bills, which are not shown as existing liens on the public records are paid in full at the time of closing. Upon receipt of such proof, Item 2(e) of Part II below will be deleted or amended in accordance with the facts shown thereby.
20. Satisfactory proof to the Company in affidavit form that there are no rights, interest or claim that may exist, arise or be asserted under or pursuant to the Perishable Agricultural Commodities Act of 1930, as amended, 7 USC 499a et seq., the Packers and Stockyard Act of 1921, as amended, 7 USC 181 et seq., or any similar state laws.
21. Satisfactory proof in affidavit form from both the Seller and from the Buyer (or Borrower if there is no sale involved) i.) that no Broker's services have been engaged with regard to the management, sale, purchase, lease, option or other conveyance of any interest in the subject commercial real estate and ii.) that no notice(s) of lien for any such services has been received. In the event that said affidavit(s) contain any qualification with respect to any such services, proof of payment in full for all such services, together with a lien waiver or estoppel letter from such identified Broker(s) must be obtained.

NOTE: Where the possibility of a right to file a Broker's Lien(s) is determined and no lien waiver(s) nor Estoppel Letter(s) is furnished to the Company, an exception as follows will be taken in the final policy:

"Any Broker's lien, or right to a Broker's lien, imposed by law."

FOR YOUR INFORMATION:

City of Jonesboro [taxes](#) for the year 2020 were paid on December 1, 2020 in the amount of \$2,617.20, under Map Reference No. 13241B A001A. (Tract 1)

City of Jonesboro taxes for the year 2020 were paid on December 1, 2020 in the amount of \$154.80, under Map Reference No. 13241B A001. (Tract 2)

There were no back taxes due.

NOTE: The current configuration of subject property does not match the configuration of its associated tax parcel.

NOTE: Tract 1, which is north of Tract 2, does not appear as same on the tax map.

NOTE: City of Jonesboro taxes for the year 2021 have not yet been billed.

COMMITMENT NO.
2-40300(W)(R1)

PART II, SCHEDULE B

THIS COMMITMENT DOES NOT REPUBLISH ANY COVENANT, CONDITION, RESTRICTION, OR LIMITATION CONTAINED IN ANY DOCUMENT REFERRED TO IN THIS COMMITMENT TO THE EXTENT THAT THE SPECIFIC COVENANT, CONDITION, RESTRICTION, OR LIMITATION VIOLATES STATE OR FEDERAL LAW BASED ON RACE, COLOR, RELIGION, SEX, SEXUAL ORIENTATION, GENDER IDENTITY, HANDICAP, FAMILIAL STATUS, OR NATIONAL ORIGIN.

The Policy will not insure against loss or damage resulting from the terms and provisions of any lease or easement identified in Schedule A, and will include the following Exceptions unless cleared to the satisfaction of the Company:

- II. SCHEDULE B OF THE POLICY OR POLICIES TO BE ISSUED WILL CONTAIN EXCEPTIONS TO THE FOLLOWING MATTERS UNLESS THE SAME ARE DISPOSED OF TO THE SATISFACTION OF THE COMPANY:
1. Any defect, lien, encumbrance, adverse claim, or other matter that appears for the first time in the public records or is created, attaches, or is disclosed between the Commitment Date and the date on which all of the Schedule B, Part I Requirements are met.
 2. Standard Exceptions:
 - (a) Rights or claims of parties in possession not shown by the public records.
 - (b) Easements, or claims of easements, not shown by the public records.
 - (c) Encroachments, overlaps, boundary line disputes, or other matters which would be disclosed by an accurate survey or inspection of the premises.
 - (d) Any lien, or right to a lien, for services, labor, or material heretofore or hereafter furnished, imposed by law and not shown by the public records.
 - (e) Taxes or special assessments which are not shown as existing liens by the public records.
 3. Special Exceptions:
 - (a) All taxes for the year 2021 and subsequent years.
 - (b) Any and all unpaid water bills associated with subject property.

NOTE: The above item may be removed or modified upon further examination.
 - (c) No insurance is afforded as to the exact amount of acreage contained in the property described herein.
 - (d) Riparian rights incident to the premises.
 - (e) Rights of tenants in possession under unrecorded leases.

COMMITMENT NO.
2-40300(W)(R1)

PART II, SCHEDULE B (CONTINUED)

- (f) Any security interest created at closing.
- (g) Terms, conditions and obligations as contained in that certain Ground Lease by and between Ware Hutcheson and Lee Hutcheson ("Lessors") and Clayton County Federal Savings & Loan Association ("Lessee"), dated May 9, 1967, filed for record May 10, 1967 at 11:55 a.m., recorded in Deed Book [463, Page 521](#), Records of Clayton County, Georgia; as assigned by that certain Assignment of Ground Lease from Lee Hutcheson, Jr., Ware Hutcheson, Jr. and Ann Hutcheson Millican, as Joint Alternate Trustees of the Testamentary Trust under the Last Will and Testament of Ware Hutcheson, Sr. and _____, as Executor of the Estate of Highland C. Hutcheson to VyStar Credit Union, a _____, dated November ____, 2021, filed for record November ____, 2021 at __:__.m., recorded in Deed Book ____, Page ____, aforesaid Records. **(Affects Tract 2)**
- (h) Terms, conditions and obligations as contained in that certain Easement Agreement by and between City of Jonesboro, a municipal corporation and Heritage Bank f/k/a Clayton County Federal Savings & Loan Association, dated October 15, 2004, filed for record October 22, 2004 at 9:46 a.m., recorded in Deed Book [7851, Page 483](#), aforesaid Records. **(Affects Tract 2)**
- (i) Notice of Order and Judgment Affecting Interest in Real Estate, being Civil Action File No. IP00-1232-CB/S, entered in the Southern District of Indiana, dated September 5, 2001, filed for record October 4, 2005 at 2:56 p.m., recorded in Deed Book [8324, Page 258](#), aforesaid Records; as assigned by that certain Deed of Assignment of Cable Side Settlement Corridor Easements from Class Corridor, LLC, a Delaware limited liability company to Thoroughbred Technology and Telecommunications, Inc., a Virginia corporation, dated as of December 9, 2005, filed for record January 17, 2006 at 11:26 a.m., recorded in Deed Book [8476, Page 27](#), aforesaid Records; as further assigned by that certain Deed of Assignment of Non-Cable Side Settlement Corridor Easements from Class Corridor, LLC, a Delaware limited liability company to Thoroughbred Technology and Telecommunications, LLC, a Virginia limited liability company, as successor by merger to Thoroughbred Technology and Telecommunications, Inc., a Virginia corporation, dated as of April 1, 2014, filed for record September 19, 2014 at 2:28 p.m., recorded in Deed Book [10590, Page 510](#), aforesaid Records.
- (j) Easement and limited access rights as contained in that certain Right of Way Deed from Lee Hutcheson Jr., Ware Hutcheson, Jr. and Ann H. Millican to City of Jonesboro, dated July 30, 2007, filed for record August 18, 2008 at 4:10 p.m., recorded in Deed Book [9503, Page 391](#), aforesaid Records.

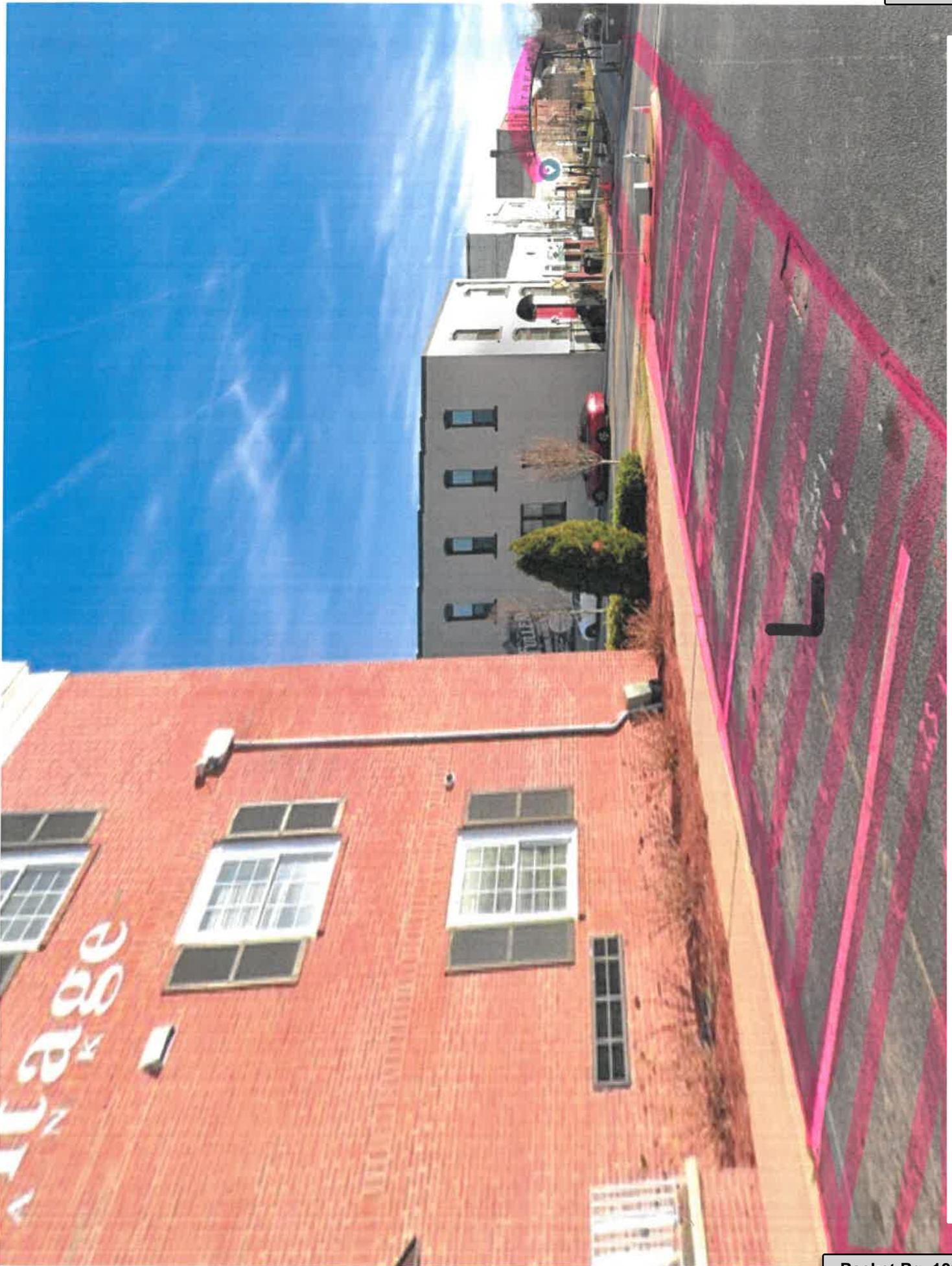
COMMITMENT NO.
2-40300(W)(R1)

PART II, SCHEDULE B (CONTINUED)

- (k) Underground Easement from Lee Hutcheson Jr. to Georgia Power Company, a Georgia corporation, dated January 17, 2020, filed for record February 7, 2020 at 2:53 p.m., recorded in Deed Book [11815, Page 253](#), aforesaid Records.
- (l) [INTENTIONALLY OMITTED]
- (m) Rights of public or quasi-public utilities in and to that portion of subject property formerly known as Broad Street.
- (n) Those matters as disclosed by that certain **Preliminary** survey entitled "ALTA/NSPS Land Title Survey To: VyStar Credit Union, and its successors and assigns; McGuireWoods LLP; Calloway Title and Escrow, LLC; Chicago Title Insurance Company and Bock & Clark Corporation, an NV5 Company", prepared by Bock & Clark Corporation, an NV5 Company, bearing the seal and certification of Robert L. Stubbs, Jr., Georgia Registered Land Surveyor No. 3221, dated July 22, 2021, last revised August 13, 2021, being designated as Network Project No. 202101708-22 AAC, as follows:
- (1) Unknown object crossing the westerly boundary line of subject property;
 - (2) Overhead wires with guy wires and poles crossing the southerly and northerly boundary lines of subject property;
 - (3) Pavement and accessway crossing the northerly boundary line of subject property; and
 - (4) Sign crossing the easterly boundary line of subject property.

G:\GA\Orders40\2-40300\40300(W)\CMT.DOCX

Attachment: Title Insurance (3128 : Broad Street Portion Abandonment)



Attachment: Property Picture (3128 : Broad Street Portion Abandonment)

JONESBORO CITY COUNCIL

JOY DAY, MAYOR
 BOBBY LESTER, COUNCIL MEMBER
 TRACEY MESSICK, COUNCIL MEMBER
 BILLY POWELL, COUNCIL MEMBER
 DR. DONYA SARTOR, COUNCIL MEMBER
 PATRICIA SEBO-HAND, COUNCIL MEMBER
 ED WISE, COUNCIL MEMBER



April 20, 2022

Mayor Joy B. Day
 City of Jonesboro
 124 North Avenue
 Jonesboro, GA 30236

Re: Proposed Abandonment of a portion of Broad Street Right-of-Way

Dear Madam:

Please be advised that on May 9, 2022 at 6:00 p.m., the City Council of Jonesboro, Georgia will consider whether an unused portion of Broad Street right-of-way should be abandoned and removed from the municipal road system because it has, for any reason, ceased to be used by the public to the extent that no substantial public purpose is served by it and that its removal from the municipal system is otherwise in the best public interest. The subject portion is shown on the enclosed map. The proposal will first be discussed at the City Council Work Session on May 2, 2022 at 6:00 p.m. Both meetings will occur in the chambers of the Jonesboro Municipal Court facility at 170 South Main Street.

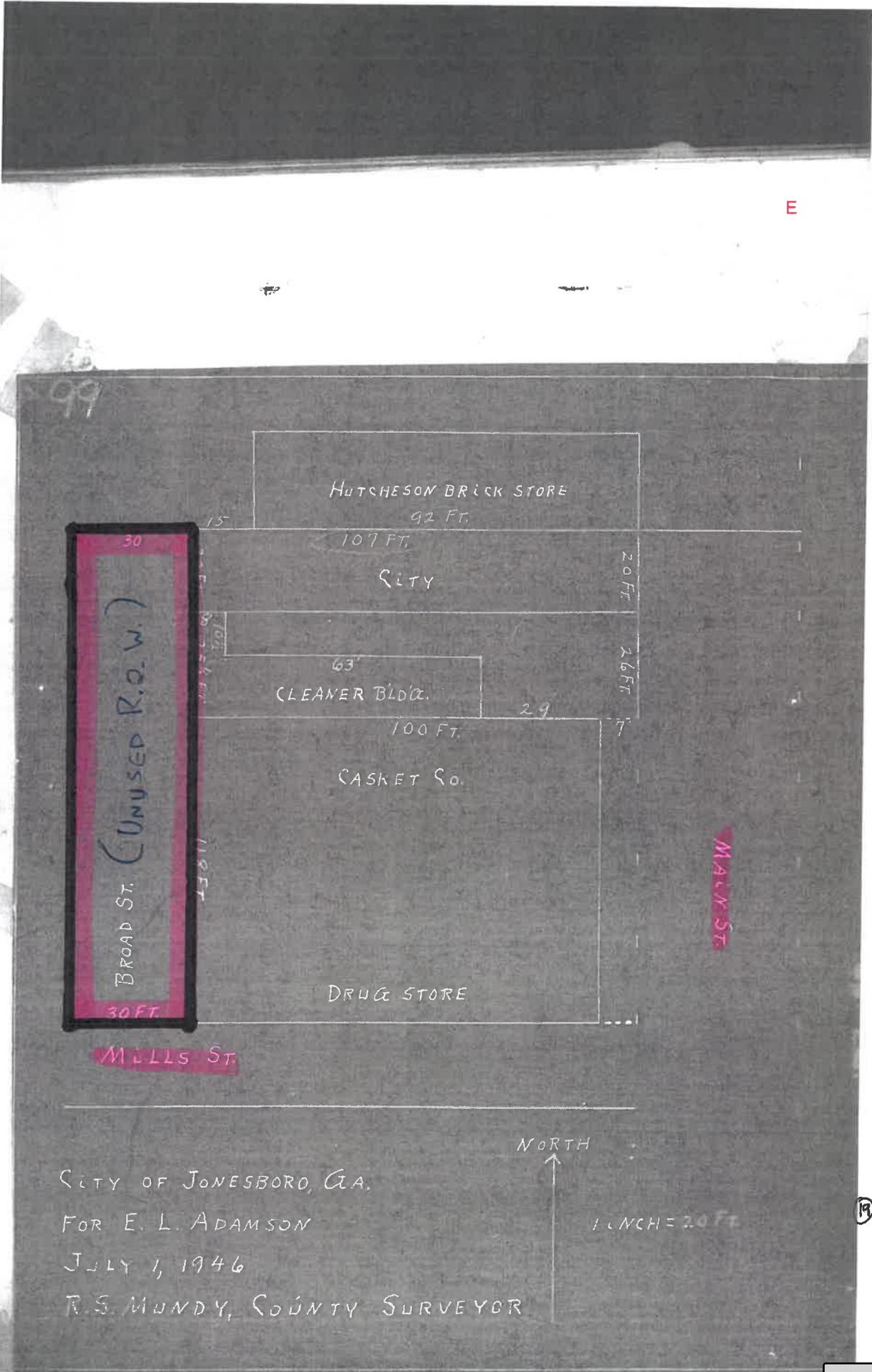
You are being advised of the proposed abandonment, as you own property is adjacent to the subject right-of-way portion. Your attendance at the meeting is not required; however, you and any other interested parties are invited to attend and participate if you so desire.

If you have any questions or concerns about the above, please do not hesitate to contact me at (770) 478-3800 or dallen@jonesboroga.com.

Sincerely,

A handwritten signature in blue ink, appearing to be "D. Allen", with a long horizontal line extending to the right.

David D. Allen
 Community Development Director



Attachment: Notice - City of Jonesboro 4.20.22 (3128 : Broad Street Portion Abandonment)

JONESBORO CITY COUNCIL

JOY DAY, MAYOR
 BOBBY LESTER, COUNCIL MEMBER
 TRACEY MESSICK, COUNCIL MEMBER
 BILLY POWELL, COUNCIL MEMBER
 DR. DONYA SARTOR, COUNCIL MEMBER
 PATRICIA SEBO-HAND, COUNCIL MEMBER
 ED WISE, COUNCIL MEMBER



April 20, 2022

Clayton County Federal Savings and Loan Association
 101 North Main Street
 Jonesboro, GA 30236

Re: Proposed Abandonment of a portion of Broad Street Right-of-Way

To Whom It May Concern:

Please be advised that on May 9, 2022 at 6:00 p.m., the City Council of Jonesboro, Georgia will consider whether an unused portion of Broad Street right-of-way should be abandoned and removed from the municipal road system because it has, for any reason, ceased to be used by the public to the extent that no substantial public purpose is served by it and that its removal from the municipal system is otherwise in the best public interest. The subject portion is shown on the enclosed map. The proposal will first be discussed at the City Council Work Session on May 2, 2022 at 6:00 p.m. Both meetings will occur in the chambers of the Jonesboro Municipal Court facility at 170 South Main Street.

You are being advised of the proposed abandonment, as you own property is adjacent to the subject right-of-way portion. Your attendance at the meeting is not required; however, you and any other interested parties are invited to attend and participate if you so desire.

If you have any questions or concerns about the above, please do not hesitate to contact me at (770) 478-3800 or dallen@jonesboroga.com.

Sincerely,

A handwritten signature in blue ink, appearing to be "D. Allen", with a long horizontal flourish extending to the right.

David D. Allen
 Community Development Director

JONESBORO CITY COUNCIL

JOY DAY, MAYOR
 BOBBY LESTER, COUNCIL MEMBER
 TRACEY MESSICK, COUNCIL MEMBER
 BILLY POWELL, COUNCIL MEMBER
 DR. DONYA SARTOR, COUNCIL MEMBER
 PATRICIA SEBO-HAND, COUNCIL MEMBER
 ED WISE, COUNCIL MEMBER



April 20, 2022

Amy Lynn Higgins
 P.O. Box 2113
 Cumming, GA 30028

Re: Proposed Abandonment of a portion of Broad Street Right-of-Way

Dear Madam:

Please be advised that on May 9, 2022 at 6:00 p.m., the City Council of Jonesboro, Georgia will consider whether an unused portion of Broad Street right-of-way should be abandoned and removed from the municipal road system because it has, for any reason, ceased to be used by the public to the extent that no substantial public purpose is served by it and that its removal from the municipal system is otherwise in the best public interest. The subject portion is shown on the enclosed map. The proposal will first be discussed at the City Council Work Session on May 2, 2022 at 6:00 p.m. Both meetings will occur in the chambers of the Jonesboro Municipal Court facility at 170 South Main Street.

You are being advised of the proposed abandonment, as you own property is adjacent to the subject right-of-way portion. Your attendance at the meeting is not required; however, you and any other interested parties are invited to attend and participate if you so desire.

If you have any questions or concerns about the above, please do not hesitate to contact me at (770) 478-3800 or dallen@jonesboroga.com.

Sincerely,

A handwritten signature in blue ink, appearing to be "D. Allen", with a long horizontal line extending to the right.

David D. Allen
 Community Development Director



MEMORANDUM

To: BLCP Law

From: David D. Allen
City of Jonesboro
124 North Avenue
Jonesboro, GA 30236

Date: April 25, 2022

Re: Notification of Request for Road Abandonment for Broad Street portion, 101 North Main Street, Parcel Nos. 13241B A001 and 13241B A001A.

Dear Applicant,

This letter is to serve as notification that the City of Jonesboro has received your request for a possible abandonment for a portion of right-of-way on the above referenced property:

A decision has been scheduled for Monday, May 9, 2022 at 6:00 p.m. before the Jonesboro Mayor and City Council for the request described above. The item will first be discussed at the Council Work Session on May 2, 2022 at 6:00 p.m. Both meetings will be conducted in the chambers of the Jonesboro Municipal Court facility, 170 South Main Street, Jonesboro, Ga. If you have any questions, please do not hesitate to contact me at 770-570-2977 or at dallen@jonesboroga.com.

Sincerely,

A handwritten signature in blue ink, appearing to be "D. Allen", with a long horizontal stroke extending to the right.

David D. Allen
Community Development Director / Zoning Administrator

After Recording, Return to:

Bryan Cave Leighton Paisner LLP
 Attn: Michael Heaney
 211 N. Broadway, Suite 3600
 St. Louis, MO 63102

Parcel Identification Number: 13241B-A001A

QUITCLAIM DEED

STATE OF GEORGIA

COUNTY OF CLAYTON

THIS INDENTURE, made as of the ____ day of _____, 2022, by **CITY OF JONESBORO, GEORGIA** whose address is 124 North Avenue, Jonesboro, Georgia 30236 (hereinafter referred to as “Grantor”), in favor of **HERITAGE SOUTHEAST BANK**, a Georgia state-chartered bank, whose address is 125 Westridge Industrial Blvd., Suite 200, McDonough, GA 30253 (hereinafter referred to as “Grantee”), to include their respective successors, successors-in-title, heirs, executors, administrators, legal representatives, and assigns where the context requires or permits.

W I T N E S S E T H:

That Grantor, for and in consideration of the sum of Ten and No/100 Dollars (\$10.00) and other good and valuable consideration, in hand paid at and before the sealing and delivery of these presents, the receipt, adequacy and sufficiency of which are hereby acknowledged, has granted, bargained, sold, released and forever quitclaimed, by these presents does grant, bargain, sell, alien, release and forever quitclaim unto Grantee, all the right, title, interest, claim or demand which the said Grantor has, or may have had, in and to that certain land described on Exhibit “A” attached hereto and made a part hereof, together with all improvements and fixtures situated thereon (collectively, the “Property”), together with all rights, members and appurtenances to the Property in anywise appertaining or belonging thereto.

TO HAVE AND TO HOLD the Property, with all and singular the rights, members and appurtenances thereof, so that neither the said Grantor, nor any other person or persons claiming under Grantor shall at any time, claim or demand any right, title or interest to the Property or its appurtenances.

IN WITNESS WHEREOF, Grantor has caused these presents to be executed under seal the day and year first above written.

GRANTOR:

Signed, sealed and delivered in the presence of:

CITY OF JONESBORO, GEORGIA

Unofficial Witness

By: _____

Notary Public

Name: _____

Title: _____

[CORPORATE SEAL]

My commission expires: _____

[NOTARIAL SEAL]

Attachment: Heritage_101 N Main Jonesboro GA Clayton County - Quit Claim Deed from City for roadway(605053227.2) (3128 : Broad Street

EXHIBIT A**Legal Description of the Property**

TRACT 1

ALL THAT TRACT OR PARCEL OF LAND LYING AND BEING IN LAND LOT 241 OF THE 13TH DISTRICT OF CLAYTON COUNTY, GEORGIA AND BEING IN THE CITY OF JONESBORO, AS PER PLAT RECORDED IN PLAT BOOK 2, PAGE 99, CLAYTON COUNTY RECORDS, MORE FULLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT WHERE THE JOHN B. HUTCHESON BRICK STORE BUILDING INTERSECTS MAIN STREET; RUNNING THENCE WEST 107 FEET TO EAST SIDE OF BROAD STREET; THENCE SOUTH 45-1/2 FEET TO NORTH LINE OF PROPERTY OF WARE AND LEE HUTCHESON, FORMERLY UNION WAREHOUSE; THENCE EAST 107 FEET TO A MADE CORNER AT THE SAID MAIN STREET; THENCE NORTH 46 FEET ALONG THE WEST SIDE OF MAIN STREET TO THE POINT OF BEGINNING.

TOGETHER WITH THOSE EASEMENT RIGHTS ARISING UNDER THAT CERTAIN EASEMENT AGREEMENT BY AND BETWEEN CITY OF JONESBORO, A MUNICIPAL CORPORATION AND HERITAGE BANK F/K/A CLAYTON COUNTY FEDERAL SAVINGS & LOAN ASSOCIATION, DATED OCTOBER 15, 2004, FILED FOR RECORD OCTOBER 22, 2004 AT 9:46 A.M., RECORDED IN DEED BOOK 7851, PAGE 483, RECORDS OF CLAYTON COUNTY, GEORGIA. (APPURTENANT TO TRACT 1)

ALSO DESCRIBED AS:

TRACT 1

ALL THAT TRACT OR PARCEL OF LAND SITUATE, LYING AND BEING IN LAND LOT 241 OF THE 13TH LAND DISTRICT, CITY OF JONESBORO, CLAYTON COUNTY, GEORGIA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE MITERED INTERSECTION OF THE NORTHERLY RIGHT OF WAY LINE OF MILL STREET (VARIABLE WIDTH RIGHT OF WAY) AND THE WESTERLY RIGHT OF WAY LINE OF MAIN STREET (VARIABLE WIDTH RIGHT OF WAY); THENCE ALONG SAID MITER, NORTH 44°49'16" EAST, A DISTANCE OF 18.51 FEET TO A POINT; THENCE LEAVING SAID MITER AND ALONG THE WESTERLY RIGHT OF WAY OF MAIN STREET, NORTH 00°00'00" EAST, A DISTANCE OF 76.37 FEET TO A POINT, SAID POINT BEING THE POINT OF BEGINNING; THENCE CONTINUING ALONG SAID RIGHT OF WAY, NORTH 90°00'00" EAST, A DISTANCE OF 7.00 FEET TO A POINT; THENCE CONTINUING ALONG SAID RIGHT OF WAY, NORTH 00°00'00" EAST, A DISTANCE OF 46.00 FEET TO A POINT; THENCE LEAVING SAID RIGHT OF WAY, SOUTH 89°43'56" WEST, A DISTANCE OF 107.00 FEET TO A POINT; THENCE SOUTH 00°00'00" EAST, A DISTANCE OF 45.50 FEET TO A POINT; THENCE NORTH 90°00'00" EAST, A DISTANCE OF 100.00 FEET TO THE POINT OF BEGINNING.



CITY OF JONESBORO, GEORGIA COUNCIL
Agenda Item Summary

Agenda Item #

13.2

- 2

COUNCIL MEETING DATE

May 9, 2022

Requesting Agency (Initiator)

Office of the City Manager

Sponsor(s)

Community Development Director Allen

Requested Action *(Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)*

Council to consider Conditional Use Permit application, 22-CU-006, for an event center (comedy club) by Patricia Okwuosa, property owner and applicant, for property at 242 Stockbridge Road (Parcel No. 12017D B003), Jonesboro, Georgia 30236.

Requirement for Board Action *(Cite specific Council policy, statute or code requirement)*

Article XVII Sec. 86-532

Is this Item Goal Related? *(If yes, describe how this action meets the specific Board Focus Area or Goal)*

Yes **Community Planning, Neighborhood and Business Revitalization**

Summary & Background

(First sentence includes Agency recommendation. Provide an executive summary of the action that gives an overview of the relevant details for the item.)

Agency recommendation – **Denial**; In June 2021, the applicant was approved for an event center and restaurant / lounge in suite 11 at 242 Stockbridge Road, despite the fact that it went against condition #3 of Section 86-532 below. Five months later, a large concert hall was approved in suite 8 of the same commercial center. It was deemed that the approved event center and the concert hall could be complimentary and that there was enough parking to support both.

The Table of Uses requires a conditional use permit for this particular kind of use in C-2 zoning, with the following conditions:

Sec. 86-532. NAICS 531120 – Lessors of Nonresidential Building (except Mini-warehouses), including Event Centers (Excluding funerals and wakes)

- (1) Off-street parking and/or drop-off space adequate to meet the needs of the proposed facility shall be provided.*
- (2) Any alcohol service and consumption on the premises must conform to Chapter 6 standards, Alcoholic Beverages.*
- (3) Must be located in a stand-alone building (no planned centers, connected storefronts sharing a common wall, or lots with zero lot line development or shared parking).*
- (4) A minimum 50-foot wide buffer shall be maintained between built elements (including paved parking areas) of the proposed facility and any adjacent, residentially zoned property.*

The concert hall in suite 8 has not even started construction yet, and the construction of the event center in suite 11 has stalled due to the requirement for a sprinkler system. There are active beauty salons and a barber shop on the far east end of the shopping center, and recent requests for a food bank, church, and veterans center on the other end.

Now, the applicant would like to put a comedy club in suite 7, next to the concert hall suite, as temporary business venture until the concert hall can get underway:

It will be in suite 7, which is located just before the proposed suite for the concert hall.

Yes, it'll be temporary. This is meant primarily to continue business while we buildout the concert hall.

It will operate from 9 months to 12 months, which is

FOLLOW-UP APPROVAL ACTION (City Clerk)

Typed Name and Title

Ricky L. Clark, City Manager

Date

May, 9, 2022

Signature

City Clerk's Office

how long we anticipate the buildout for the concert hall to take.

Events will include, comedy shows, poetry recitals, art exhibitions, private parties and receptions.

Hours of operation will depend on events and days of events.

We shouldn't open before 11am and can be open till 2pm

Seat number will be about 180 seats.

Staff has several concerns about this new application, which are enough to justify a recommendation for denial.

- **The event center approved in June 2021 was approved with the philosophy that another event center in the same shopping center would probably not be sustainable and would definitely violate the intent of the conditions of Section 86-532.**
- **The approval of the concert hall was seen as complementary to the approved event center, and there would probably be enough parking for both. An extra venue would upset this balance.**
- **The applicant describes the suite 7 venue as "temporary." Staff has no guarantee that it would be temporary, especially if significant money is spent to convert suite 7 into another venue. If it proves to not be temporary, then there is the prospect of two event centers and a concert hall in the same building.**
- **Shouldn't the applicant be focused on developing what is already approved instead of asking for another similar use to be developed? And since the approved event center has run into the financial roadblock of installing a sprinkler system, how do we know that the additional event center will not encounter the same roadblock?**
- **With recent requests for another event center, a church, and a food bank at the same property, there doesn't appear to be a cohesive plan for this property. The best plan is to develop the concert hall as the main focus of the property.**

Fiscal Impact

(Include projected cost, approved budget amount and account number, source of funds, and any future funding requirements.)

Private owner

Exhibits Attached (Provide copies of originals, number exhibits consecutively, and label all exhibits in the upper right corner.)

- Zoning Info
- Letter of Explanation
- Property Picture
- Conditional Use - 242 Stockbridge Road - Event Center Comedy Club - Legal Notice
- Zoning Sign
- Acceptance Letter
- Layout

Staff Recommendation *(Type Name, Title, Agency and Phone)*

Denial



CITY OF JONESBORO
124 North Avenue
Jonesboro, Georgia 30236
City Hall: (770) 478-3800
Fax: (770) 478-3775
www.jonesboroga.com

ZONING VERIFICATION REQUEST

Important Notice:

BEFORE leasing, purchasing, or otherwise committing to a property you are STRONGLY ADVISED to confirm that the zoning and physical layout of the building and site are appropriate for the business use intended and will comply with the City's Zoning Ordinance. This includes having a clear understanding of any code restrictions, limitations or architectural guidelines that may impact your operation and any building and site modifications that may be necessary to open your business. This document does not authorize a business to conduct business without an Occupational Tax Certificate. This could result in closure and/or ticketing.

Applicant's Information

Name of Applicant: ~~Joshua~~ PATRICIA OKUWOBA
Name of Business: THE JOSH JOINT
Property's Address: 242 STOCKBRIDGE RD JONESBORO, GA 30236
Email Address: Okuwosajosh@gmail.com and ~~Josh~~ Mokuwosall@gmail.com
Phone: (Day): 678-862-4556 (Evening): 678-862-4556

Property Information

Current Use of Property: VACANT
Proposed Use of Property (Please provide in great detail the intended use of the property):
ASSEMBLY.
EVENT CENTER

 (4/1/22) Date 04-05-22

FOR OFFICE USE ONLY:

Current Zoning: C2 NAICS Code: 531120
Required Zoning: H1, H2, A+1, MX, C2, M1 Conditional Use Needed? Yes or No
 APPROVED DENIED

Comments: REQUIRES CONDITIONAL USE PERMIT AND MUST COMPLY WITH SEC 86-532
 Date 4/6/22

Attachment: Zoning Info (3126 : 242 Stockbridge Road Event Venue)

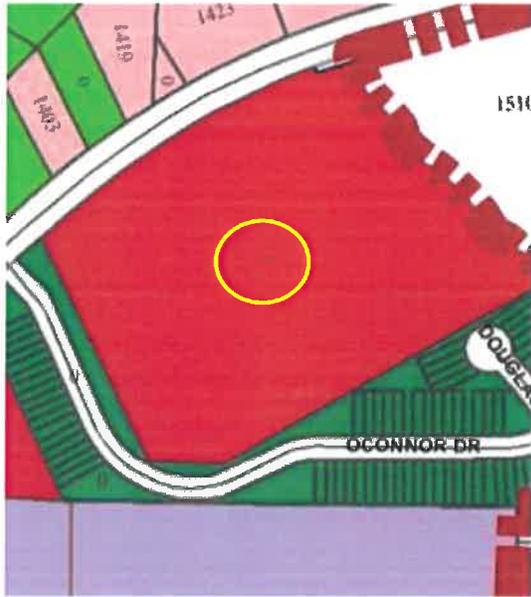
Applicant – Patricia I. Okwuosa
Name of Business – The Josh Joint
Address - 242 Stockbridge Road
Zoning District – C2
NAICS – 531120

Proposed Use: Event Center

Use is permitted "by right" in the district indicated = P; Use is permitted as a conditional use (section indicated) = C; Use is not permitted = N

NAICS Code	USES	R-2	R-4	R-C	CCM	RM	H-1	H-2	O&I	MX	C-1	C-2	M-1	Code Section
531120	Lessors of Nonresidential Building (except Mini-warehouses), including Event Centers (Excluding funerals and wakes)	N	N	N	N	N	C	C	C	C	N	C	C	Sec. 86-532; Sec. 86-118

Zoning Classifications



- A Assembly Rights
- H Historic Residential
- AH Historic Residential and Assembly Rights
- T Tara Boulevard
- County Parcels
- C-1 Neighborhood Commercial District
- C-2 Highway Commercial District
- H-1 Historic District
- H-2 Historic District
- M-1 Light Industrial District
- MX Mixed Use District
- O-I Office and Institutional District
- R-2 Single Family Residential District
- R-4 Single Family Residential District
- R-C Cluster Residential District
- RM Multifamily Residential District
- Jonesboro City Limit

- Sec. 86-532. NAICS 531120 – Lessors of Nonresidential Building (except Mini-warehouses), including Event Centers (Excluding funerals and wakes)**
- The following conditions are assigned in the H-1, H-2, O&I, M-X, C-2, and M-1 districts:
- (1) Off-street parking and/or drop-off space adequate to meet the needs of the proposed facility shall be provided.
 - (2) Any alcohol service and consumption on the premises must conform to Chapter 6 standards, Alcoholic Beverages.
 - (3) Must be located in a stand-alone building (no planned centers, connected storefronts sharing a common wall, or lots with zero lot line development or shared parking).
 - (4) A minimum 50-foot wide buffer shall be maintained between built elements (including paved parking areas) of the proposed facility and any adjacent, residentially zoned property.

David Allen

From: Major Okwuosa <mokwuosa11@gmail.com>
Sent: Thursday, April 21, 2022 5:38 PM
To: David Allen
Cc: Joshua C. Okwuosa
Subject: Re: Zoning Verification - 242 Stockbridge Road, The Josh Joint

Hello David,

It will be in suite 7, which is located just before the proposed suite for the concert hall.

Yes, it'll be temporary. This is meant primarily to continue business while we buildout the concert hall. It will operate from 9 months to 12 months, which is how long we anticipate the buildout for the concert hall to take.

Events will include, comedy shows, poetry recitals, art exhibitions, private parties and receptions. Hours of operation will depend on events and days of events.

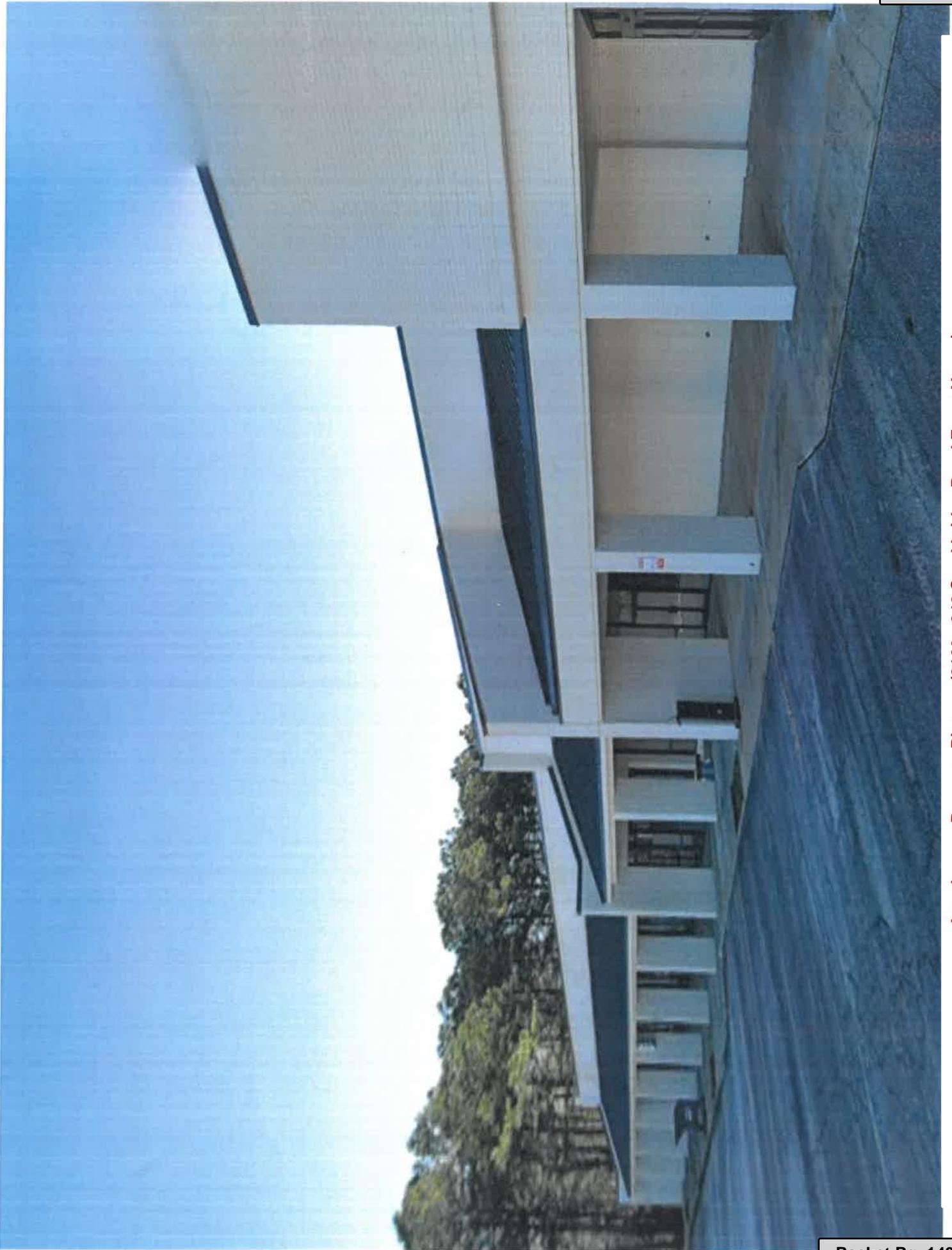
We shouldn't open before 11am and can be open till 2pm
 Seat number will be about 180 seats.

Kindly,
 Major Okwuosa
 Sent from my iPhone

On Apr 21, 2022, at 10:14 AM, David Allen <dallen@jonesboroga.com> wrote:

Could I get a detailed letter of explanation this week on this proposed business?

- Going in same suite as concert hall?
- Would it be temporary, until concert hall was built?
- Types of events.
- Days and hours of operation.
- Number of seats.



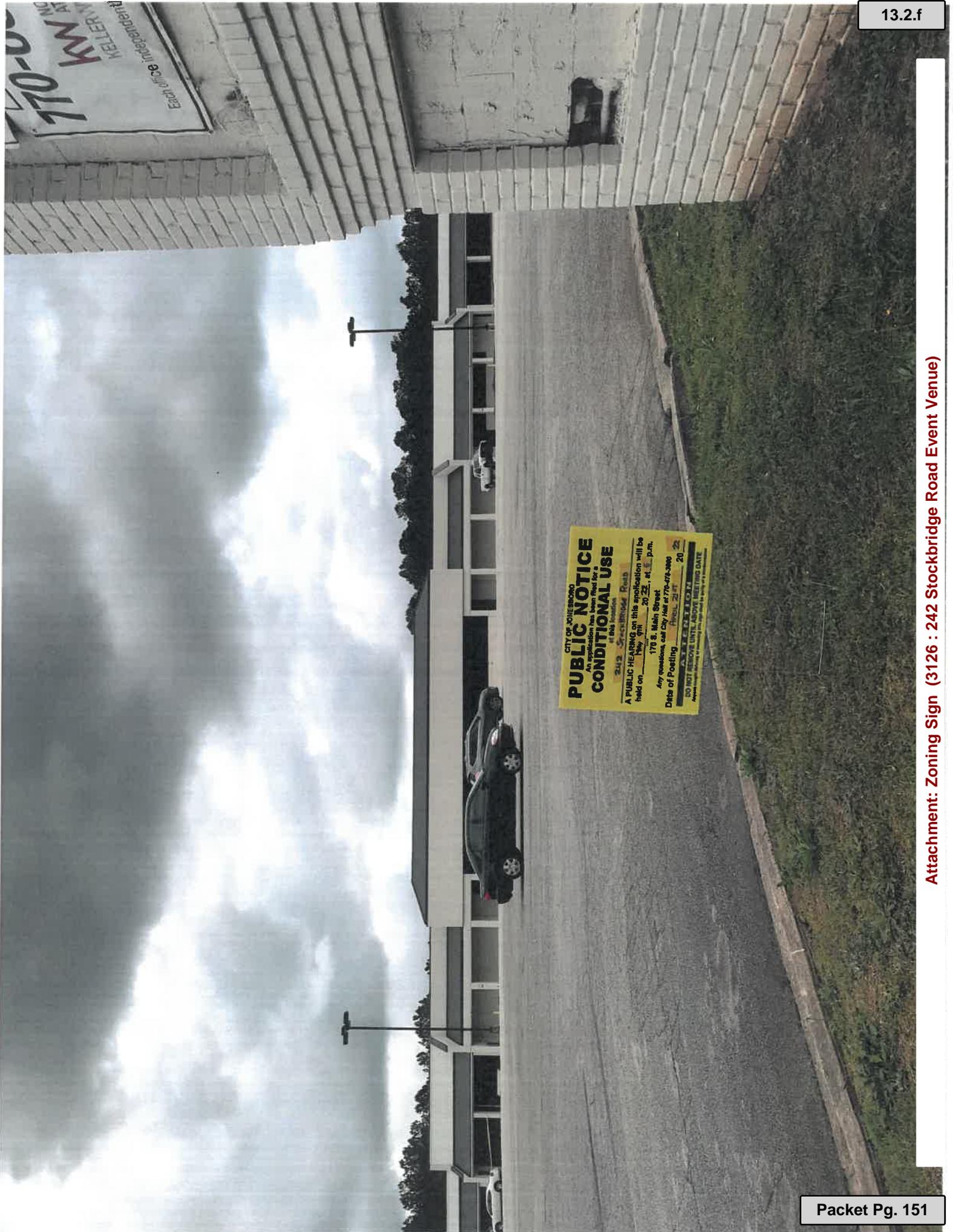
Attachment: Property Picture (3126 : 242 Stockbridge Road Event Venue)

Legal Notice

Public Hearing will be held by the Mayor and Council of the City of Jonesboro at 6:00 P.M. on May 9, 2022, in the chambers of the Jonesboro Municipal Court facility, 170 South Main Street, Jonesboro, GA, to consider a Conditional Use Permit application for an event center (comedy club) by Patricia Okwuosa, property owner and applicant, for property at 242 Stockbridge Road (Parcel No. 12017D B003), Jonesboro, Georgia 30236. Mayor & Council will first discuss the item at their Work Session, to be held on May 2, 2022 at 6 pm, also in the chambers of the Jonesboro Municipal Court facility, 170 South Main Street, Jonesboro, GA.

David Allen
Community Development Director

Publish 4/20/22



CITY OF JOSEBORO
PUBLIC NOTICE
 An application has been filed for a
CONDITIONAL USE
 at this location
 242 Stockbridge Road
 A PUBLIC HEARING on this application will be
 held on 20 22 , at 5 p.m.
 176 S. Main Street
 Any questions, call city hall at 770-476-3900
 Date of Posting April 21 20
 DO NOT REMOVE UNTIL ABOVE LISTED DATE
 Approved by the Planning Board for being a Public Notice

Attachment: Zoning Sign (3126 : 242 Stockbridge Road Event Venue)

CITY OF JONESBORO
PUBLIC NOTICE
 An application has been filed for a
CONDITIONAL USE
 at this location

242 STOCKBRIDGE ROAD

A PUBLIC HEARING on this application will be held on MAY 9TH ^{DATE} 20 22 , at 6 p.m.

170 S. Main Street

Any questions, call City Hall at 770-478-3800

Date of Posting APRIL 21ST 20 22

ATTENTION

DO NOT REMOVE UNTIL ABOVE MEETING DATE
 Anyone caught defacing or removing this sign shall be guilty of a misdemeanor



MEMORANDUM

To: Patricia Okwuosa
3003 Heights Avenue
Conyers, Ga. 300099

From: David D. Allen
City of Jonesboro
124 North Avenue
Jonesboro, GA 30236

Date: April 25, 2022

Re: Notification of Request for Conditional Use Permit – Comedy Club / Event Venue, 242 Stockbridge Road, Parcel No. 12017D B003

Dear Applicant,

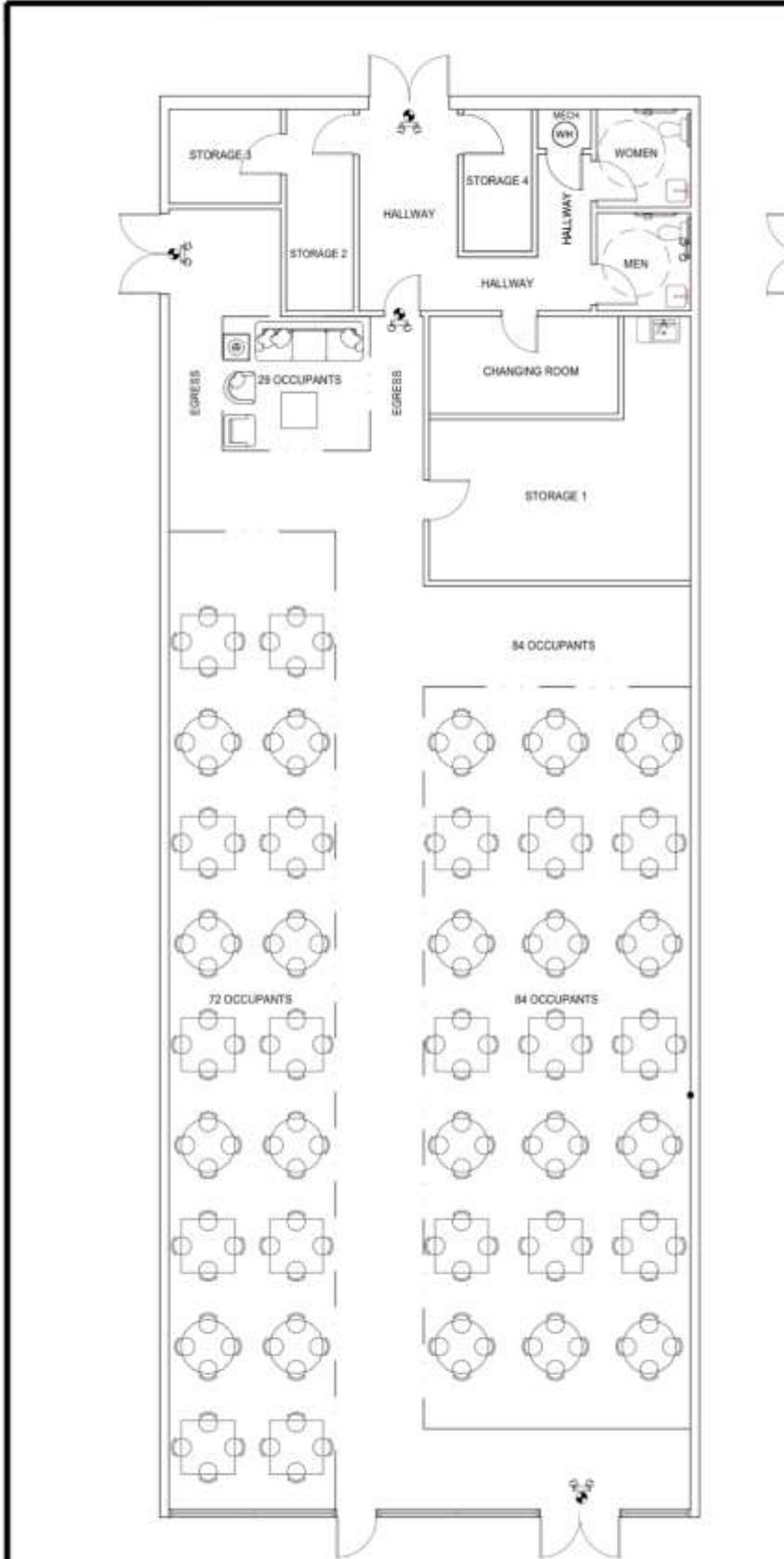
This letter is to serve as notification that the City of Jonesboro has received your request for the following requested conditional use permit for the above referenced property:

- Comedy Club / Event Venue

A Public Hearing has been scheduled for Monday, May 9, 2022 at 6:00 p.m. before the Jonesboro Mayor and City Council to consider the request as described above. The item will first be discussed at the Council Work Session on May 2, 2022 at 6:00 p.m. Both meetings will be conducted in the chambers of the Jonesboro Municipal Court facility, 170 South Main Street, Jonesboro, Ga. If you have any questions, please do not hesitate to contact me at 770-570-2977 or at dallen@jonesboroga.com.

Sincerely,

David D. Allen
Community Development Director / Zoning Administrator



1 FINISHED FURNITURE FLOOR PLAN
A-2 SCALE: 1/4" = 1'-0"

Attachment: Layout (3126 : 242 Stockbridge Road Event Venue)



CITY OF JONESBORO, GEORGIA COUNCIL
Agenda Item Summary

Agenda Item #

13.3

- 3

COUNCIL MEETING DATE

May 9, 2022

Requesting Agency (Initiator)

Office of the City Manager

Sponsor(s)

Community Development Director Allen

Requested Action (Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)

Council to consider Conditional Use Permit application, 22-CU-005, for a dance studio by Mohammad Iftkhar, property owner, and Jerell Bush, applicant, for property at 27 Lee Street (Parcel No. 13241A B023), Jonesboro, Georgia 30236.

Requirement for Board Action (Cite specific Council policy, statute or code requirement)

Section 86-106 – C-1 Purpose and Standards; Article XVII. - Additional Conditional Uses

Is this Item Goal Related? (If yes, describe how this action meets the specific Board Focus Area or Goal)

Yes Community Planning, Neighborhood and Business Revitalization

Summary & Background

(First sentence includes Agency recommendation. Provide an executive summary of the action that gives an overview of the relevant details for the item.)

Agency recommendation – Approval, with conditions; 27 Lee Street, across from Lee Street Park, has been a commercial building for many years. The property is very narrow, and the building on the property is divided into two distinct units. A small, takeout restaurant has been in the northernmost unit for a couple of years. The applicant is proposing to put a dance studio in the southernmost unit. This unit is one-story. The property is zoned C-1 Neighborhood Commercial and is just outside of the Historic District.

Sec. 86-106. - C-1 neighborhood commercial district.

(a)Purpose. The C-1 neighborhood commercial district is established to promote development of **limited commercial and service establishments in close proximity to the neighborhoods they are intended to serve.** Beyond limiting the range of permitted uses and the scale of individual buildings, the extent of the neighborhood commercial district itself is to be limited to ensure that consumer demand is not generated from outside the immediate neighborhood and that commercial encroachment into the neighborhood does not occur. Parking standards are relaxed to encourage walking, and pedestrian amenities are required to create and enhance a neighborhood atmosphere. **The C-1 district is envisioned as a destination environment in which shoppers may access a variety of goods and services, particularly entertainment services such as restaurants. Uses that foster "one-stop" shopping such as auto parts stores are prohibited as are site plans that feature extensive parking along the right-of-way.**

Dance studios require a conditional use permit and must conform to the conditions of Sec. 86-515:

Sec. 86-515. NAICS 711120 – Dance Company Studios, without Theaters

The following conditions are assigned in the CCM, H-1, H-2, O&I, MX, C-1 and C-2 districts:

(1) Off-street parking and/or drop-off space adequate to meet the needs of the proposed facility shall be provided.

Per the applicant’s letter of explanation:

- Actual class days will be Tuesday, Thursday, Friday, and Saturday. Saturday will be the only class day without some evening hours.
- Types of dance will range from ballet to jazz to majorette and hip-hop.
- Number of employees besides the applicant will be zero.
- Average number of students per class will be 15 to 20. Maximum would be 28

FOLLOW-UP APPROVAL ACTION (City Clerk)

Typed Name and Title

Ricky L. Clark, City Manager

Date

May, 9, 2022

Signature

City Clerk’s Office

Pertaining to the zoning conditions for dance studios:

Sec. 86-515. NAICS 711120 – Dance Company Studios, without Theaters

The following conditions are assigned in the CCM, H-1, H-2, O&I, MX, C-1 and C-2 districts:

(1) Off-street parking and/or drop-off space adequate to meet the needs of the proposed facility shall be provided.

Per Sec. 86-410 (29), Dance schools shall provide one space for each employee, plus one space for every 150 square feet of gross floor area.

The suite is approximately 40 feet wide by 27 feet deep = $1080 / 150 = 7.2 = 8$ spaces required

There will be 1 employee = 1 space required

Total parking required = 9 spaces

There are currently 11 spaces on the property where the dance studio unit starts and then south to the dumpster and adjacent law office.

Thus, the sole zoning condition is met. There is also the chance of parents dropping their kids off and not staying parked. The interior does seem small for a gathering of 20 or more people. However, classes conducted outside should not be allowed, due to the residence just west of the property and about 55 feet from the dance studio building. I noticed recently that an approved dance studio was a sound problem with an adjacent business in a connected commercial center. While I do not think the studio would affect the restaurant too much due to its limited business, care must be taken to ensure that the quality of life of the adjacent resident is not adversely affected.

Should the Mayor and Council choose to approve the request, the following minimum conditions should apply:

- 1. The latest dance classes shall conclude is 7 pm.**
- 2. No outdoor classes should be held on the property.**
- 3. A portion of privacy fence (minimum 6-feet tall) along the western property line and along the edge of the parking lot shall be installed prior to issuance of a business license.**
- 4. Parking shall only occur in the existing paved parking area.**

Fiscal Impact

(Include projected cost, approved budget amount and account number, source of funds, and any future funding requirements.)

Private owner

Exhibits Attached (Provide copies of originals, number exhibits consecutively, and label all exhibits in the upper right corner.)

- Zoning Info
- Property Pictures
- Letter of Explanation
- Conditional Use - 27 Lee Street Dance Studio - Legal Notice
- Zoning Sign
- Acceptance Letter

Staff Recommendation *(Type Name, Title, Agency and Phone)*

Approval, with Conditions

pat



CITY OF JONESBORO
124 North Avenue
Jonesboro, Georgia 30236
City Hall: (770) 478-3800
Fax: (770) 478-3775
www.jonesboroga.com

ZONING VERIFICATION REQUEST

Important Notice:

BEFORE leasing, purchasing, or otherwise committing to a property you are **STRONGLY ADVISED** to confirm that the zoning and physical layout of the building and site are appropriate for the business use intended and will comply with the City's Zoning Ordinance. This includes having a clear understanding of any code restrictions, limitations or architectural guidelines that may impact your operation and any building and site modifications that may be necessary to open your business. This document does not authorize a business to conduct business without an Occupational Tax Certificate. This could result in closure and/or ticketing.

Applicant's Information

Name of Applicant: Jerell Bush
Name of Business: Higher Standard Dance Studio
Property's Address: 27 Lee Street Jonesboro, Ga 30236
Email Address: Jerell.Bush@gmail.com
Phone: (Day): 678-973-8060 (Evening): 770-584-6470

Property Information

Current Use of Property: Unoccupied Space
Proposed Use of Property (Please provide in great detail the intended use of the property):

Higher Standard Dance studio will be a learning environment for dance education and physical training. We will strive to provide a heartfelt, powerful dance atmosphere through knowledge and reiteration

Jerell Bush 04/05/2022
Applicant's Signature Date

FOR OFFICE USE ONLY:

Current Zoning: CI NAICS Code: 711120
Required Zoning: H1, H2, OX1, MX, CI, C2 Conditional Use Needed? Yes or No

Comments: APPROVED DENIED
REQUIRES CONDITIONAL USE PERMIT AND MUST COMPLY WITH SEC. 90-515

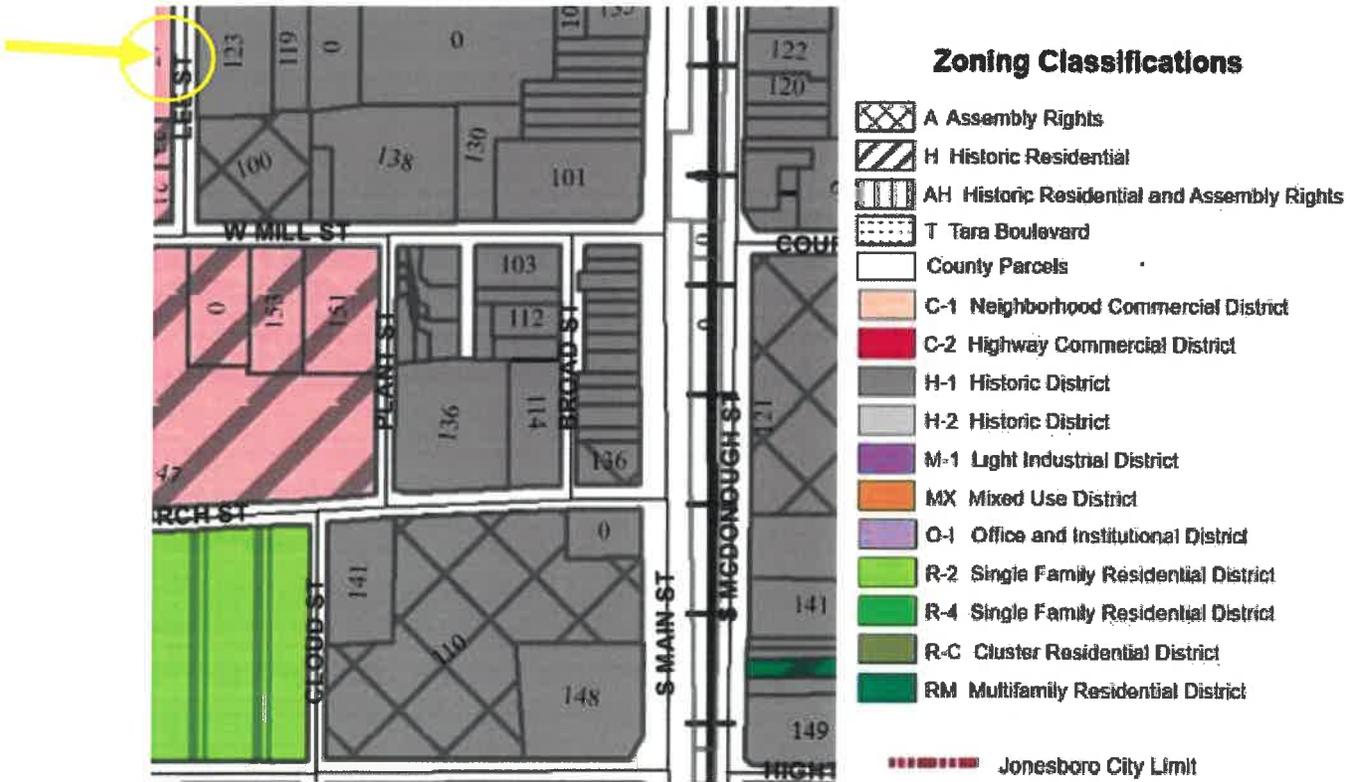
[Signature] 4/5/22
Zoning Official Signature Date

Attachment: Zoning Info (3125 : 27 Lee Street Dance Studio)

Applicant – Jerell Bush
Name of Business – Higher Standard Dance Studio
Address – 27 Lee Street
Zoning District – C1
NAICS - 711120
Proposed Use: Dance Studio

NAICS Code	USES	R-2	R-4	R-C	CCM	RM	H-1	H-2	O&I	MX	C-1	C-2	M-1	Code Section
711120	Dance Company Studios, without Theaters	N	N	N	C	N	C	C	C	C	C	C	N	Sec. 86-515

Use is permitted "by right" in the district indicated = P; Use is permitted as a conditional use (section indicated) = C; Use is not permitted = N



Sec. 86-515. NAICS 711120 – Dance Company Studios, without Theaters
 The following conditions are assigned in the CCM, H-1, H-2, O&I, MX, C-1 and C-2 districts:
 (1) Off-street parking and/or drop-off space adequate to meet the needs of the proposed facility shall be provided.

***Space beside existing restaurant.**

Attachment: Zoning Info (3125 : 27 Lee Street Dance Studio)



Attachment: Property Pictures (3125 : 27 Lee Street Dance Studio)



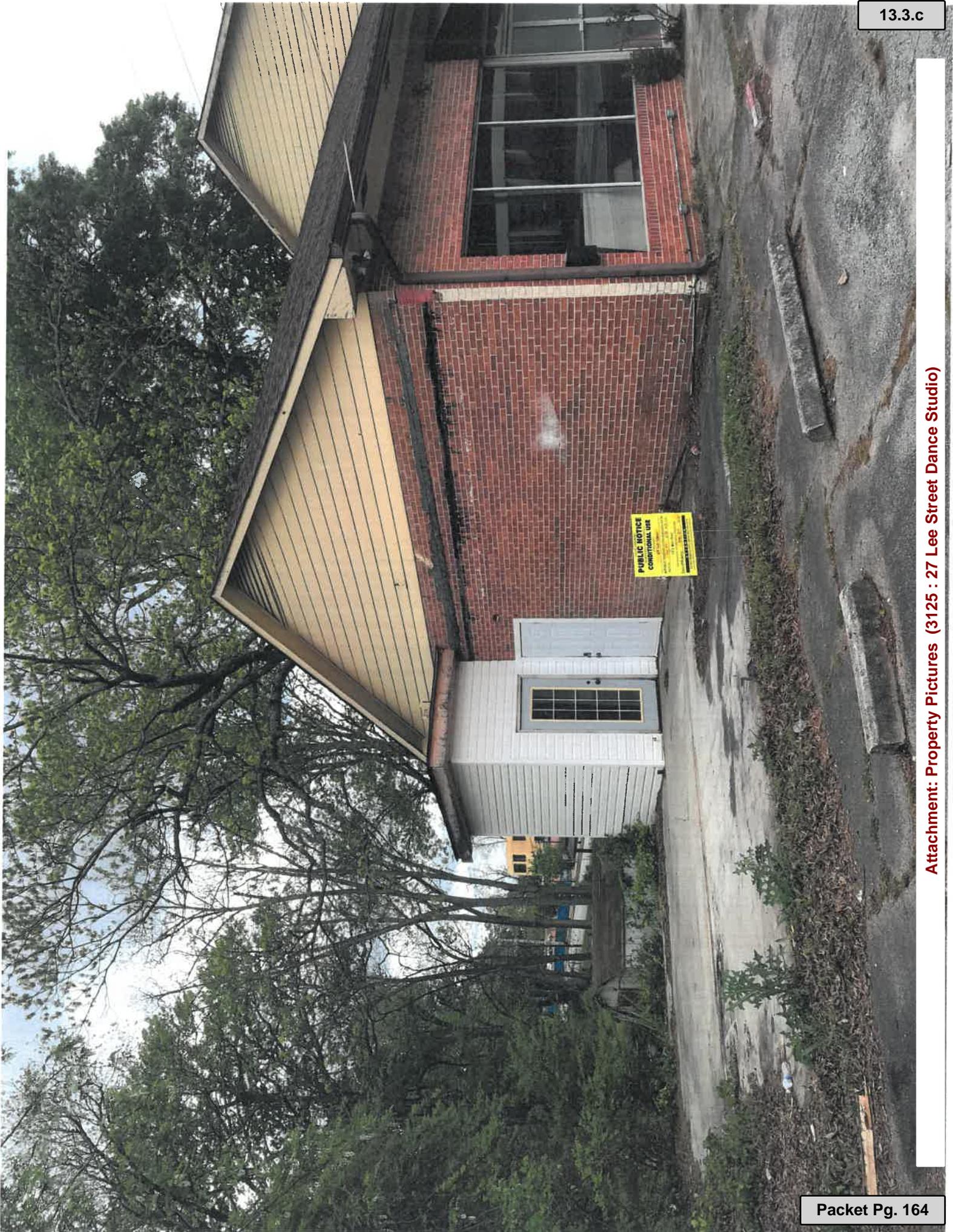
Attachment: Property Pictures (3125 : 27 Lee Street Dance Studio)



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Attachment: Property Pictures (3125 : 27 Lee Street Dance Studio)

Higher Standard Dance Studio

Jerell Bush

678-973-8060 | Jerell.bush@gmail.com

April 21, 2022

Detail Description of Operation

27 Lee Street

Jonesboro, Ga 30236

Dear Mr. Allen,

Higher Standard Dance Studio will operate under the contingency of excellence and in the course of non-schooling hours and educational proceedings for youth. Higher Standard Dance studio will operate in the accord of Clayton County School System and will equal and agree with each academic semester required. Days of operation will be as followed: Mondays, Tuesdays, Thursdays, Fridays and Saturdays. Please refer to table below for hours of operation.

	Sunday	Monday	Tuesday	Wednes.	Thursday	Friday	Saturday
Beginner Ballet	Closed	Planning	5pm-6pm	Closed			10am-11am
Ballet I	Closed	Planning	6pm-7pm	Closed			
Intro to Dance	Closed	Planning		Closed	6pm-7pm		11pm-12pm
Majorette Jazz	Closed	Planning	7pm-9pm	Closed	7pm-9pm		12pm-3pm
Beginner Hip Hop	Closed	Planning		Closed		6pm-8pm	3pm-4pm
Advanced Hip Hop	Closed	Planning		Closed		8pm-10pm	

Number of Employees for HSDS will be zero. This Dance institution will be solely operated by the owner, Jerell Bush, for the first year of this location.

Attachment: Letter of Explanation (3125 : 27 Lee Street Dance Studio)

Number of expected students per class will max out at 28. Estimated average of students per class will be 15-20. Average number of lessons per week will be 6 classes:

Beginner Ballet

Ballet I

Into to Dance

Majorette dance & Jazz

Hip Hop for Beginners and Advanced Hip Hop

If you have any questions please contact me via email or cell phone. Thank you so much for everything thus far in this matter.

Sincerely,

Jerell Bush B.S.

678-973-8060

Jerell.Bush@gmail.com

Legal Notice

Public Hearing will be held by the Mayor and Council of the City of Jonesboro at 6:00 P.M. on May 9, 2022, in the chambers of the Jonesboro Municipal Court facility, 170 South Main Street, Jonesboro, GA, to consider a Conditional Use Permit application for a dance studio by Mohammad Iftkhar, property owner, and Jerell Bush, applicant, for property at 27 Lee Street (Parcel No. 13241A B023), Jonesboro, Georgia 30236. Mayor & Council will first discuss the item at their Work Session, to be held on May 2, 2022 at 6 pm, also in the chambers of the Jonesboro Municipal Court facility, 170 South Main Street, Jonesboro, GA.

David Allen
Community Development Director

Publish 4/20/22



Attachment: Zoning Sign (3125 : 27 Lee Street Dance Studio)

CITY OF JONESBORO
PUBLIC NOTICE
 An application has been filed for a
CONDITIONAL USE

at this location

27 LEE STREET

A PUBLIC HEARING on this application will be held on **May 9TH** DATE **20 22**, at **6** p.m.

170 S. Main Street

Any questions, call City Hall at 770-478-3800

Date of Posting **APRIL 21ST** **20 22**

ATTENTION

DO NOT REMOVE UNTIL ABOVE MEETING DATE
 Anyone caught defacing or removing this sign shall be guilty of a misdemeanor



MEMORANDUM

To: Jerell Bush
111 Realty Street
Griffin, Ga. 30223

From: David D. Allen
City of Jonesboro
124 North Avenue
Jonesboro, GA 30236

Date: April 22, 2022

Re: Notification of Request for Conditional Use Permit – Dance Studio, 27 Lee Street,
Parcel No. 13241A B023

Dear Applicant,

This letter is to serve as notification that the City of Jonesboro has received your request for the following requested conditional use permit for the above referenced property:

- Dance Studio

A Public Hearing has been scheduled for Monday, May 9, 2022 at 6:00 p.m. before the Jonesboro Mayor and City Council to consider the request as described above. The item will first be discussed at the Council Work Session on May 2, 2022 at 6:00 p.m. Both meetings will be conducted in the chambers of the Jonesboro Municipal Court facility, 170 South Main Street, Jonesboro, Ga. If you have any questions, please do not hesitate to contact me at 770-570-2977 or at dallen@jonesboroga.com.

Sincerely,

David D. Allen
Community Development Director / Zoning Administrator



CITY OF JONESBORO, GEORGIA COUNCIL
Agenda Item Summary

Agenda Item #

13.4

- 4

COUNCIL MEETING DATE

May 9, 2022

Requesting Agency (Initiator)

Office of the City Manager

Sponsor(s)

Community Development Director Allen

Requested Action (Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)

Council to consider Conditional Use Permit application, 22-CU-004, for a health and wellness center by Dawn Massenburg, property owner and applicant, for property at 1126 New Dawn Court (Parcel No. 05241B B007A), Jonesboro, Georgia 30236.

Requirement for Board Action (Cite specific Council policy, statute or code requirement)

Section 86-103 – H-2 Purpose and Standards; Article XVII. - Additional Conditional Uses

Is this Item Goal Related? (If yes, describe how this action meets the specific Board Focus Area or Goal)

Yes Community Planning, Neighborhood and Business Revitalization

Summary & Background

(First sentence includes Agency recommendation. Provide an executive summary of the action that gives an overview of the relevant details for the item.)

Agency recommendation – Approval, with conditions; A couple of years ago, the applicant received approval for House of Dawn on the same private street, New Dawn Court, as the subject property. Ms. Massenburg (Murray) owns all of the lots on New Dawn Court (as well as two lots on the south and north corners of New Dawn Court and South Main Street) and rents out the duplexes across the street from House of Dawn. All lots on New Dawn Court are zoned H-2 Historic District. The applicant would like to convert the duplex at 1126 New Dawn Court into a health and wellness center for House of Dawn residents and the general community.

Sec. 86-103. - H-2 historic district.

(a) Purpose of district. The purpose of the H-2 historic district is to provide for **office and commercial uses having a minimal impact on existing residential uses**. Development and redevelopment in this district is intended to enhance and preserve the historic character of the area, to encourage thoughtful reuse of historic structures for non-residential purposes, to protect existing low-density residential uses in the district, and to promote the goals of the Livable Centers Initiative Study.

(h) Permitted uses. The following general use classifications are permitted; refer to section 86-204, Table of uses allowed by zoning district, for actual permitted uses:

(1) Office uses

(2) Residential uses

In addition, “other miscellaneous ambulatory health care services” require a conditional use permit and must conform to the conditions of Sec. 86-503:

Sec. 86-503. NAICS 621999 – All Other Miscellaneous Ambulatory Health Care Services

The following conditions are assigned in the H-1, H-2, O&I, M-X, and C-2 districts:

- (1) Must be located on a street having a classification of collector or greater.
- (2) Must be established on a lot having a minimum area of one acre.
- (3) Must be located in a stand-alone building (no planned centers, connected storefronts sharing a common wall, or lots with zero lot line development or shared parking).
- (4) On-site parking and/or drop-off space adequate to meet the needs of the proposed facility shall be provided.
- (5) A minimum 50-foot wide buffer shall be maintained between built elements (including paved parking areas) of the

FOLLOW-UP APPROVAL ACTION (City Clerk)

Typed Name and Title

Ricky L. Clark, City Manager

Date

May, 9, 2022

Signature

City Clerk's Office

proposed facility and any adjacent, residentially zoned property.

(6) Height regulations. The maximum height for buildings abutting a residential district or use shall be three stories or 75 feet as measured at any point 30 feet from any common property line. Building height may be increased one foot for every additional foot beyond a distance of 30 feet from any common property line.; however, no building shall ever exceed a total height of 75 feet.

Per the applicant's letter of explanation:

The wellness center at The House of Dawn, sponsored by Ollie's place specialty suites will be operating to meet the health and social needs of the community. Planned operations include:

Mental health Monday's- offering mental health counseling and therapy
By appointment and Telehealth
Staffing: 1 LPC

Teach and Train Tuesdays - offering small class sizes for education in preventative care i.e.: stroke, diabetes, hypertension, obesity. Nutrition, heart saver, First Aide and Basic Life Support
11am-7pm
Staffing: 1 RN, 1 instructor

Wellness Wednesdays - offering New Patient and follow up primary care, secondary, women's health as well as vaccinations and testing
9am- 6pm
Staffing: 2NP 1 RN

Thursday and Friday operations will commence to healthcare appointments with a maximum of 2 clients at a time by appointment only between the hours of 9am and 6pm

A mobile dental truck from time to time will be parked in the cul-de-sac to provide dental services to the community. When that is scheduled we will apply for a permit. It will not be on the daily basis it will be scheduled ahead of time and approved through the Jonesboro City Hall by way of permit.

Apartment 1126 is a two-bedroom 2 bath apartment. The living room will be used as a lobby and training area, the two bedrooms will be used as private consultation rooms for individual patients.

In summary, no weekend activities, and medical services would mainly be by appointment only, without a large amount of vehicle or foot traffic. The properties directly behind the duplex are City-owned, one a largely wooded lot and the other the Jonesboro Police Department. Chestnut Street residences to the south of House of Dawn should not be adversely affected.

Pertaining to the conditions for the property:

Sec. 86-503. NAICS 621999 – All Other Miscellaneous Ambulatory Health Care Services

The following conditions are assigned in the H-1, H-2, O&I, M-X, and C-2 districts:

(1) Must be located on a street having a classification of collector or greater. **While South Main Street is a collector street, New Dawn Court is just a local, private street. The intent of this requirement is not to have active business uses on local and primarily residential streets and adversely affecting citizens on these local streets. However, as stated before, the applicant owns all of the homes on New Dawn Court, and New Dawn Court is not a cut-through to other streets. The activities there will not be extraordinarily busy, will not affect residents to the South, and will obviously not affect City-owned properties to the north.**

(2) Must be established on a lot having a minimum area of one acre. **While Lot 6 is only 0.43 acres, the entire New Dawn Court property area is 2.91 acres. Activities at 1126 New Dawn Court will not spill over onto properties not accessed by New Dawn Court.**

(3) Must be located in a stand-alone building (no planned centers, connected storefronts sharing a common wall, or lots with zero lot line development or shared parking). **The duplex is a stand-alone building.**

(4) On-site parking and/or drop-off space adequate to meet the needs of the proposed facility shall be provided. **As most activities will be by appointment only, a large amount of traffic is not expected at any given time. The duplex at 1126 New Dawn Court has two driveways, capable of holding at least two cars each, and the cul-de-sac portion of New Dawn Court can also be used.**

(5) A minimum 50-foot wide buffer shall be maintained between built elements (including paved parking areas) of the proposed facility and any adjacent, residentially zoned property. **The buildings and parking on the subject property**

are not new. The duplex at 1126 New Dawn Court is 53 feet from the duplex (owned by applicant) facing South Main Street and 50 feet from the rear (northern) property line. Thick vegetation shields the New Dawn Court properties from the residences along Cloud Street to the west.

(6) Height regulations. The maximum height for buildings abutting a residential district or use shall be three stories or 35 feet as measured at any point 30 feet from any common property line. Building height may be increased one foot for every additional foot beyond a distance of 30 feet from any common property line.; however, no building shall ever exceed a total height of 75 feet. **The one-story duplexes are pre-existing and below 35 feet tall.**

While conditions #1 and #2 are not technically met, staff believes that the spirit or intent of these conditions is met, and that the proposed use will not be a detriment to nearby residential properties and will not be a detriment to the New Dawn Court properties that the applicant already owns. The applicant has provided valuable services to the community in the past, and this request can be an extension of that.

Should the Mayor and Council approve the request, the following minimum conditions should apply:

- 1. No parking for these approved services should occur on South Main Street.**
- 2. With the exception of the mobile dental truck events, all medical services shall be by appointment only, no walk-ins allowed.**
- 3. Extension of operations into Saturday and Sunday hours shall require further approval by the Mayor and Council.**

Fiscal Impact

(Include projected cost, approved budget amount and account number, source of funds, and any future funding requirements.)

Private owner

Exhibits Attached *(Provide copies of originals, number exhibits consecutively, and label all exhibits in the upper right corner.)*

- Zoning Info
- Plat
- Property Pictures
- health wellness center explanation letter
- Conditional Use - 1106 New Dawn Court Wellness Center - Legal Notice
- Zoning Sign
- Acceptance Letter

Staff Recommendation *(Type Name, Title, Agency and Phone)*

Approval, with Conditions



CITY OF JONESBORO
124 North Avenue
Jonesboro, Georgia 30236
City Hall: (770) 478-3800
Fax: (770) 478-3775
www.jonesboroga.com

ZONING VERIFICATION REQUEST

Important Notice:

BEFORE leasing, purchasing, or otherwise committing to a property you are STRONGLY ADVISED to confirm that the zoning and physical layout of the building and site are appropriate for the business use intended and will comply with the City's Zoning Ordinance. This includes having a clear understanding of any code restrictions, limitations or architectural guidelines that may impact your operation and any building and site modifications that may be necessary to open your business. This document does not authorize a business to conduct business without an Occupational Tax Certificate. This could result in closure and/or ticketing.

Applicant's Information

Name of Applicant: House of Dawn - Dawn Murrey
Name of Business: House of Dawn
Property's Address: 1106 New Dawn Court Lot 5
Email Address: houseofdawn@bellsouth.net
Phone: (Day): 678-508-5254 (Evening): 678-508-5254

Property Information

Current Use of Property: Transitional Housing
Proposed Use of Property (Please provide in great detail the intended use of the property):
HOD IS partnering with Ollies Place and CHAPN Health and wellness to operate a wellness center for the HOD residents and also open to the community.

Dawn Murrey 03/16/2022
Applicant's Signature Date

FOR OFFICE USE ONLY:

Current Zoning: H-2 NAICS Code: 621999
Required Zoning: H-1, H-2, P1, HX, C2 Conditional Use Needed? Yes or No

Comments: APPROVED DENIED
REQUIRES CONDITIONAL USE PERMIT AND MUST COMPLY WITH SEC. 86-503

[Signature] 3/18/22
Zoning Official Signature Date

Attachment: Zoning Info (3124 : 1126 New Dawn Court Wellness Center)

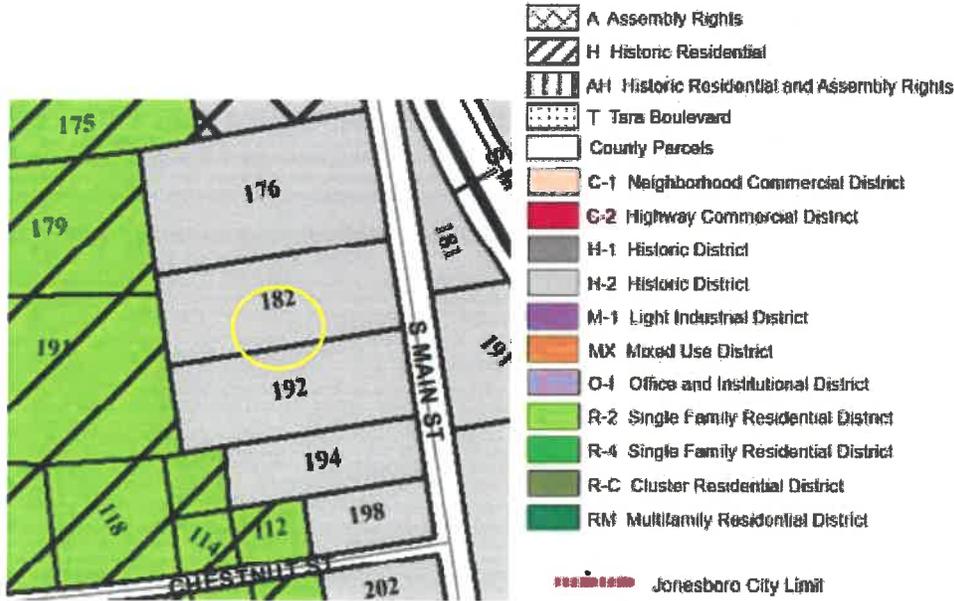
**Applicant – Dawn Murray
 Name of Business – House of Dawn
 Address – 1106 New Dawn Court / Lot 5
 Zoning District – H2
 NAICS – 621999**

Proposed Use: Wellness clinic

Use is permitted "by right" in the district indicated = P; Use is permitted as a conditional use (section indicated) = C; Use is not permitted = N

NAICS Code	USES	R-2	R-4	R-C	CCM	RM	H-1	H-2	O&I	MX	C-1	C-2	M-1	Code Section
621999	All Other Miscellaneous Ambulatory Health Care Services	N	N	N	N	N	C	C	C	C	N	C	N	Sec. 86-503

Zoning Classifications



Sec. 86-503. NAICS 621999 – All Other Miscellaneous Ambulatory Health Care Services

The following conditions are assigned in the H-1, H-2, O&I, M-X, and C-2 districts:

- (1) Must be located on a street having a classification of collector or greater.
- (2) Must be established on a lot having a minimum area of one acre.
- (3) Must be located in a stand-alone building (no planned centers, connected storefronts sharing a common wall, or lots with zero lot line development or shared parking).
- (4) On-site parking and/or drop-off space adequate to meet the needs of the proposed facility shall be provided.
- (5) A minimum 50-foot wide buffer shall be maintained between built elements (including paved parking areas) of the proposed facility and any adjacent, residentially zoned property.
- (6) Height regulations. The maximum height for buildings abutting a residential district or use shall be three stories or 35 feet as measured at any point 30 feet from any common property line. Building height may be increased one foot for every additional foot beyond a distance of 30 feet from any common property line.; however, no building shall ever exceed a total height of 75 feet.

David D. Allen, Zoning Administrator / Community Development Director
 March 18, 2022

Attachment: Zoning Info (3124 : 1126 New Dawn Court Wellness Center)

David Allen

From: Gardner Mayo <Gardner.Mayo@claytoncountyga.gov>
Sent: Wednesday, October 9, 2019 5:08 PM
To: David Allen; Whitney Fitzgerald; Michael Love; DAWN MURRAY; mlincoln
Cc: Ricky , L. Clark, Jr.
Subject: RE: EXTERNAL: Re: EXTERNAL: Re: EXTERNAL: RE: EXTERNAL: RE: EXTERNAL: RE: House of Dawn update

Hello David, just to be clear, are we proceeding with changing the numbers on Lot 5 and 6? To 1106A/B and 1126A/B?

Thanks
Gardner



Gardner Mayo
GIS Division Manager
Clayton County Community Development Department
p: 770.473.5912 m: 678.614.5648
a: 121 S McDonough Street, Annex 2, Jonesboro, GA 30236
w: www.claytoncountyga.gov e: gardner.mayo@claytoncountyga.gov

From: David Allen [mailto:dallen@jonesboroga.com]
Sent: Wednesday, October 02, 2019 4:45 PM
To: Whitney Fitzgerald <whitney@knighthomes.com>; Gardner Mayo <Gardner.Mayo@claytoncountyga.gov>; Michael Love <Michael@knighthomes.com>; DAWN MURRAY <houseofdawn1@bellsouth.net>; mlincoln <mlincoln@bellsouth.net>
Cc: Ricky , L. Clark, Jr. <rclark@jonesboroga.com>
Subject: EXTERNAL: Re: EXTERNAL: Re: EXTERNAL: RE: EXTERNAL: RE: EXTERNAL: RE: House of Dawn update

This email originated from outside your organization. Do NOT click links or open attachments from this email unless you know the sender and trust the content. If you suspect this email to be a phishing attempt, please forward this message to phishing@claytoncountyga.gov.

I will be back in town Monday

From: Whitney Fitzgerald <whitney@knighthomes.com>
Sent: Wednesday, October 2, 2019 1:30:05 PM
To: Gardner Mayo <Gardner.Mayo@claytoncountyga.gov>; Michael Love <Michael@knighthomes.com>; DAWN MURRAY <houseofdawn1@bellsouth.net>; David Allen <dallen@jonesboroga.com>; mlincoln <mlincoln@bellsouth.net>
Cc: Ricky , L. Clark, Jr. <rclark@jonesboroga.com>
Subject: RE: EXTERNAL: Re: EXTERNAL: RE: EXTERNAL: RE: EXTERNAL: RE: EXTERNAL: RE: House of Dawn update

We just spoke with Lt Cameron and he has approved our plans. We Will be picking up permits on Friday morning from him. David – where are we on the building permit? Can I come by and pick it up, too? Also what is the fee for building permit?

Attachment: Zoning Info (3124 : 1126 New Dawn Court Wellness Center)

Kind Regards,

Whitney Fitzgerald
 Executive Assistant, Closing Coordinator
 Builders Professional Group, LLC/Knight Homes
 9497 Thornton Blvd
 Jonesboro, GA 30236
whitney@knighthomes.com
 770-471-4751 office ext 37
 678-697-2748 direct

From: Gardner Mayo <Gardner.Mayo@claytoncountyga.gov>
Sent: Saturday, September 28, 2019 11:31 AM
To: Whitney Fitzgerald <whitney@knighthomes.com>; Michael Love <Michael@knighthomes.com>; DAWN MURRAY <houseofdawn1@bellsouth.net>; David Allen <dallen@jonesboroga.com>; mlincoln <mlincoln@bellsouth.net>
Cc: Ricky, L. Clark, Jr. <rclark@jonesboroga.com>
Subject: Re: EXTERNAL: Re: EXTERNAL: RE: EXTERNAL: RE: EXTERNAL: RE: House of Dawn update

Yes, only new dawn court.

Get [Outlook for Android](#)

On Sat, Sep 28, 2019 at 9:46 AM -0400, "David Allen" <dallen@jonesboroga.com> wrote:

This email originated from outside your organization. Do **NOT** click links or open attachments from this email unless you know the sender and trust the content. If you suspect this email to be a phishing attempt, please forward this message to phishing@claytoncountyga.gov.

I assume those are all New Dawn Court numbers?

From: Gardner Mayo <Gardner.Mayo@claytoncountyga.gov>
Sent: Friday, September 27, 2019 5:07:08 PM
To: David Allen <dallen@jonesboroga.com>; Michael Love <Michael@knighthomes.com>; Whitney Fitzgerald <whitney@knighthomes.com>; DAWN MURRAY <houseofdawn1@bellsouth.net>; mlincoln <mlincoln@bellsouth.net>
Cc: Ricky, L. Clark, Jr. <rclark@jonesboroga.com>
Subject: RE: EXTERNAL: RE: EXTERNAL: RE: EXTERNAL: RE: House of Dawn update

What I have so far is:

Lot 2: 1115

Lot 3: 1095

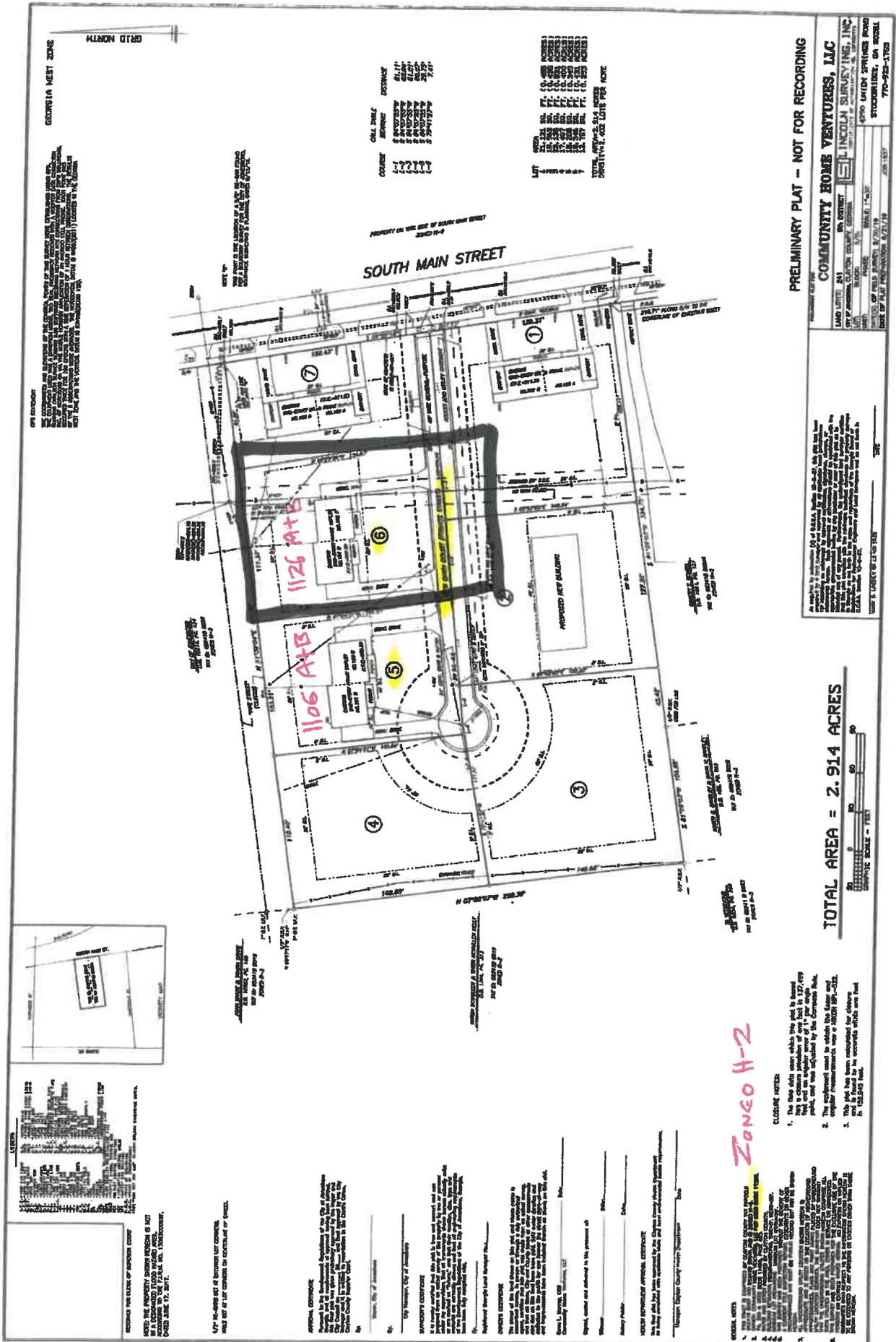
Lot 4: 1086

Lot 5: 1106 A&B

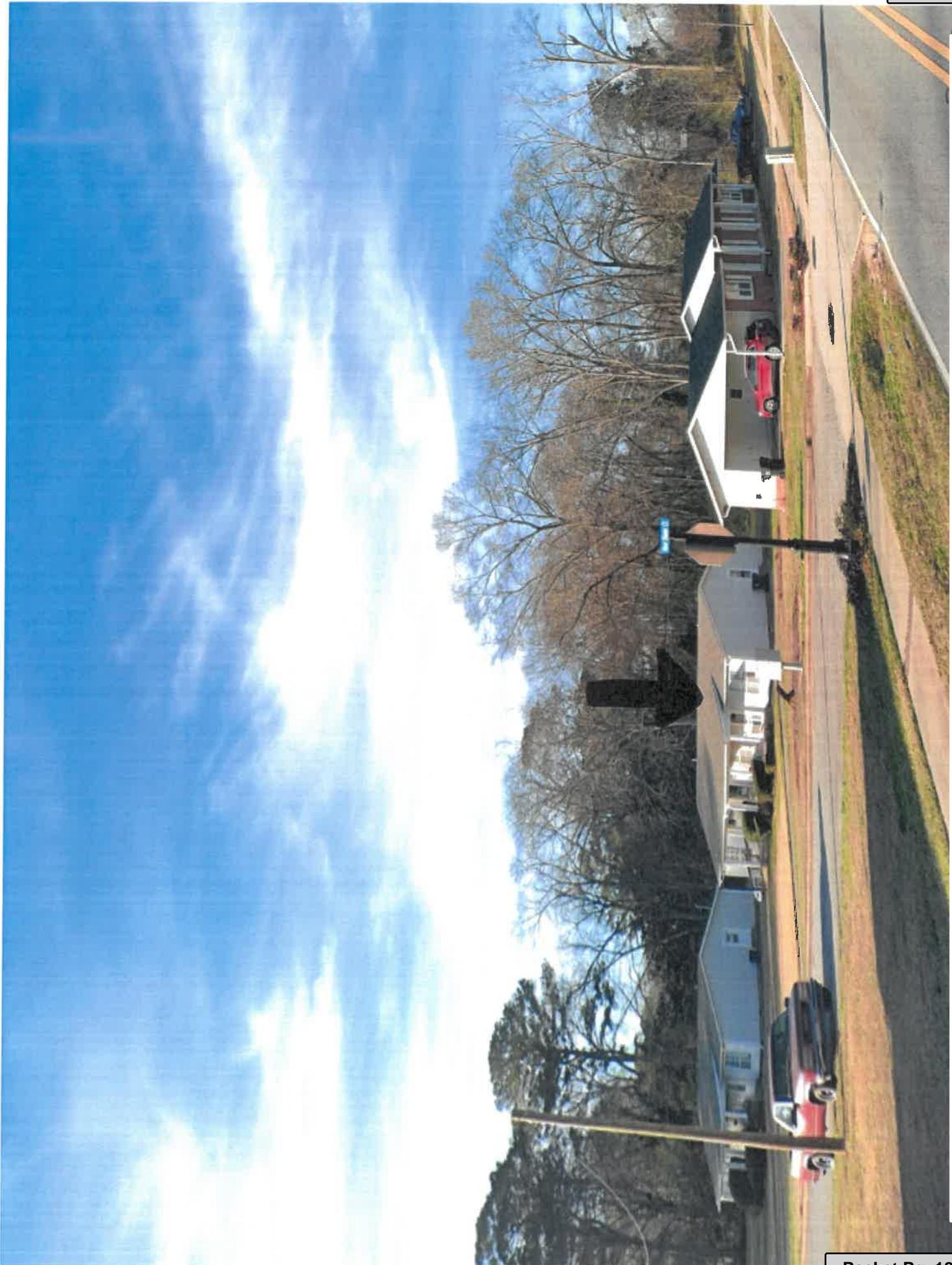
Lot 6: 1126 A&B

Thanks
 Gardner

Attachment: Zoning Info (3124 : 1126 New Dawn Court Wellness Center)



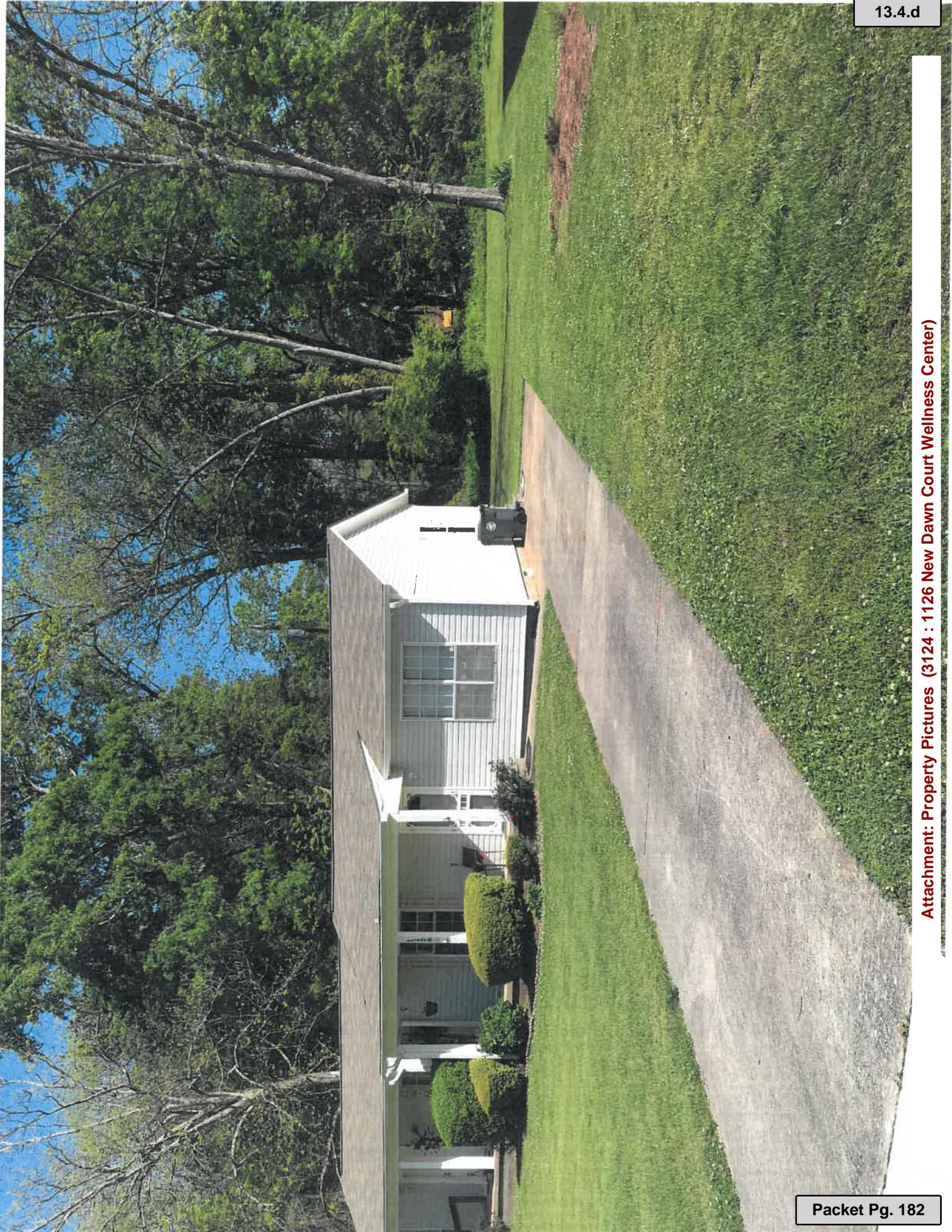
Attachment: Plat (3124 : 1126 New Dawn Court Wellness Center)



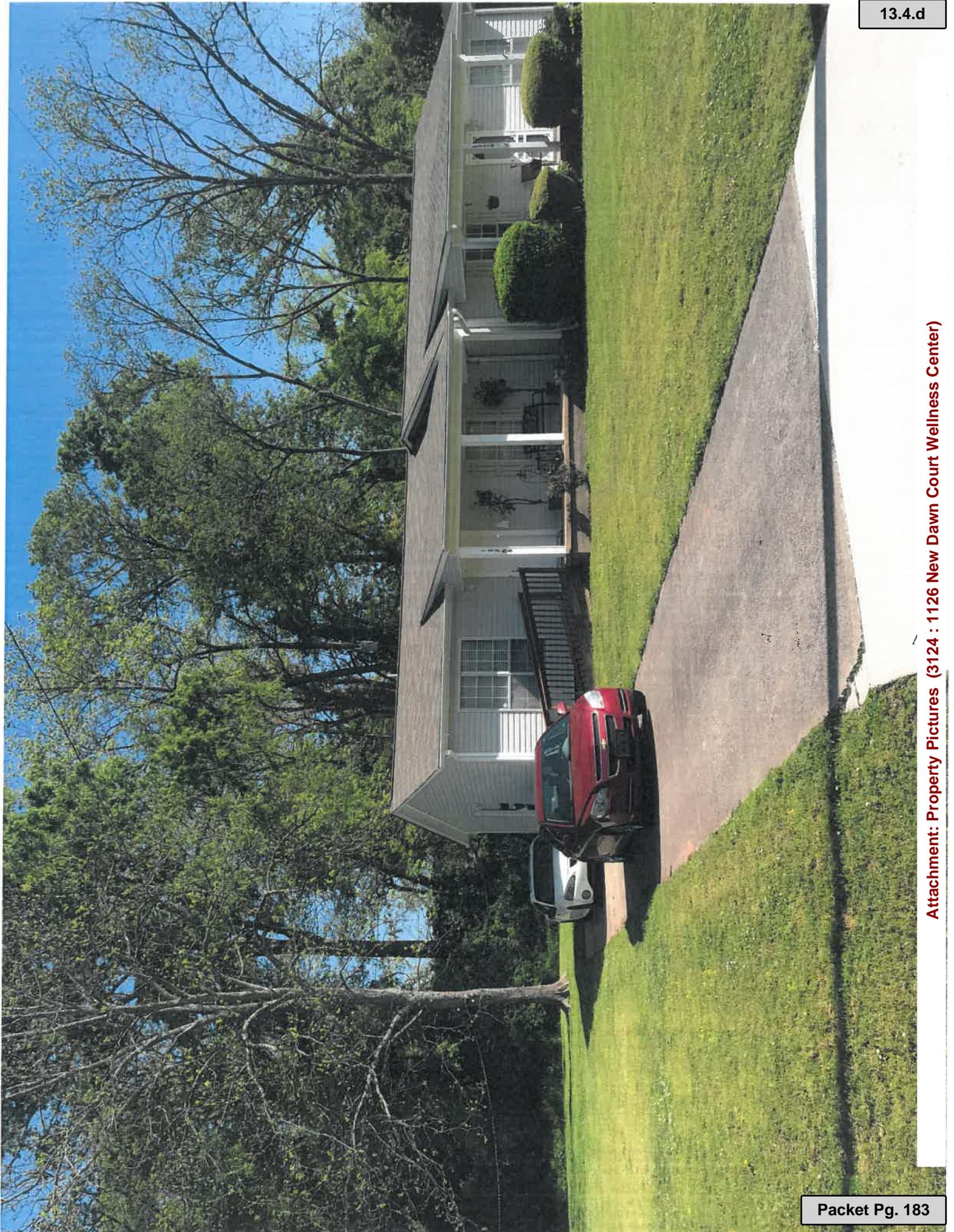
Attachment: Property Pictures (3124 : 1126 New Dawn Court Wellness Center)



Attachment: Property Pictures (3124 : 1126 New Dawn Court Wellness Center)



Attachment: Property Pictures (3124 : 1126 New Dawn Court Wellness Center)



Attachment: Property Pictures (3124 : 1126 New Dawn Court Wellness Center)

**Chair**

Sheila Taylor

Gary Burton

Co-Chair

Hope Thompson

Secretary

Sharon Conley

Treasurer

Members

Yong Kim

Judge Pam Ferguson

Dr. Anna Cabecca

Tia Alexander

Taralyn Keese

Laciana Arrington

Founder & CEO**Dawn Massenburg**

Our mission is to provide housing and supportive services to young mothers and their children under adult supervision, and to provide them with educational opportunities, and life training skills that they need to become independent, self-supporting women.

04/21/2022

Dear City of Jonesboro,

The wellness center at The House of Dawn, sponsored by Ollie's place specialty suites will be operating to meet the health and social needs of the community.

Planned operations include:

Mental health Monday's- offering mental health counseling and therapy
By appointment and Telehealth

Staffing: 1 LPC

Teach and Train Tuesdays - offering small class sizes for education in preventative care i.e.: stroke, diabetes, hypertension, obesity. Nutrition, heart saver, First Aide and Basic Life Support

11am-7pm

Staffing: 1 RN, 1 instructor

Wellness Wednesdays - offering New Patient and follow up primary care, secondary, women's health as well as vaccinations and testing

9am- 6pm

Staffing: 2NP 1 RN

Thursday and Friday operations will commence to healthcare appointments with a maximum of 2 clients at a time by appointment only between the hours of 9am and 6pm

A mobile dental truck from time to time will be parked in the cul-de-sac to provide dental services to the community. When that is scheduled we will apply for a permit. It will not be on the daily basis it will be scheduled ahead of time and approved through the Jonesboro City Hall by way of permit.

Apartment 11p6 is a two bedroom 2 bath apartment. The living room will be used as a lobby and training area, the two bedrooms will be used as private consultation rooms for individual patients.

Sincerely,

Dawn Massenburg

CEO/Founder

Attachment: health wellness center explanation letter (3124 : 1126 New Dawn Court Wellness Center)

Legal Notice

Public Hearing will be held by the Mayor and Council of the City of Jonesboro at 6:00 P.M. on May 9, 2022, in the chambers of the Jonesboro Municipal Court facility, 170 South Main Street, Jonesboro, GA, to consider a Conditional Use Permit application for a health and wellness center by Dawn Massenburg, property owner and applicant, for property at 1106 New Dawn Court (Parcel No. 05241B B007A), Jonesboro, Georgia 30236. Mayor & Council will first discuss the item at their Work Session, to be held on May 2, 2022 at 6 pm, also in the chambers of the Jonesboro Municipal Court facility, 170 South Main Street, Jonesboro, GA.

David Allen
Community Development Director

Publish 4/20/22



CITY OF JONESBORO
PUBLIC NOTICE
 NOTICE OF PUBLIC HEARING FOR
CONDITIONAL USE
 at this location:
 1126 S. New Dawn Court
A PUBLIC HEARING on this application will be
 held on **Friday, 9th, 20 22, at 6 p.m.**
 1170 S. Main Street
 Any questions, call City Hall at 776-478-3887
Date of Posting: **April 21st, 20 22**
ATTENTION
 DO NOT REMOVE UNTIL ABOVE MEETING DATE

CITY OF JONESBORO
PUBLIC NOTICE
 An application has been filed for a
CONDITIONAL USE

at this location

1126 NEW DAWN COURT

A PUBLIC HEARING on this application will be held on May 9TH DATE 20 22, at 6 p.m.

170 S. Main Street

Any questions, call City Hall at 770-478-3800

Date of Posting APRIL 21ST 20 22

ATTENTION

DO NOT REMOVE UNTIL ABOVE MEETING DATE
 Anyone caught defacing or removing this sign shall be guilty of a misdemeanor



MEMORANDUM

To: Dawn Massenburg
P.O. Box 1222
Jonesboro, Ga. 30237

From: David D. Allen
City of Jonesboro
124 North Avenue
Jonesboro, GA 30236

Date: April 22, 2022

Re: Notification of Request for Conditional Use Permit – Wellness Center, 1126 New Dawn Court, Parcel No. 05241B B007 (Lot 6)

Dear Applicant,

This letter is to serve as notification that the City of Jonesboro has received your request for the following requested conditional use permit for the above referenced property:

- Wellness Center

A Public Hearing has been scheduled for Monday, May 9, 2022 at 6:00 p.m. before the Jonesboro Mayor and City Council to consider the request as described above. The item will first be discussed at the Council Work Session on May 2, 2022 at 6:00 p.m. Both meetings will be conducted in the chambers of the Jonesboro Municipal Court facility, 170 South Main Street, Jonesboro, Ga. If you have any questions, please do not hesitate to contact me at 770-570-2977 or at dallen@jonesboroga.com.

Sincerely,

David D. Allen
Community Development Director / Zoning Administrator

Attachment: Acceptance Letter (3124 : 1126 New Dawn Court Wellness Center)



CITY OF JONESBORO, GEORGIA COUNCIL
Agenda Item Summary

Agenda Item #

13.5

- 5

COUNCIL MEETING DATE

May 9, 2022

Requesting Agency (Initiator)

Office of the City Manager

Sponsor(s)

Community Development Director Allen

Requested Action (Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)

Council to consider Conditional Use Permit application, 22-CU-007, for a tele-medical, outpatient clinic by First National Realty Partners, property owner, and Elyse & Derrick Whisby, applicants, for property at 767 North Avenue (Parcel No. 13210D A005), Jonesboro, Georgia 30236.

Requirement for Board Action (Cite specific Council policy, statute or code requirement)

Section 86-107 C-2 District Standards; Section 86-109 Tara Blvd Overlay Standards; Additional Condit. Uses, Article XVII

Is this Item Goal Related? (If yes, describe how this action meets the specific Board Focus Area or Goal)

Yes Economic Development, Community Planning, Neighborhood and Business Revitalization

Summary & Background

(First sentence includes Agency recommendation. Provide an executive summary of the action that gives an overview of the relevant details for the item.)

Agency recommendation – **Approval of Conditional Use application**; Last month, the applicant applied for a zoning verification for “telemed clinic” at 767 North Avenue, Suite 70. The property is part of the Kroger shopping center, and the subject suite is part of the “L” portion of the building that faces North Avenue, between Hot Juicy Crab restaurant and the Clayton County Police Station. There are currently two other businesses on this side -a salon and a property management / U-Haul rental office. The property is zoned C-2 Highway Commercial and, although it is well off of Tara Boulevard, is technically part of the Tara Boulevard Overlay District. The property has most direct access to North Avenue. **Telemedicine allows patients and healthcare providers to communicate via video, phone, or email for diagnosis, treatment, and general care. Per the applicant:**

Quik Clinic telemedicine clinics provide medical services comparable to a 'minute clinic' without the doctor in the office. Services include reproductive health, chronic condition management, upper respiratory screening, vaccinations, ecg, imaging, & other non-emergency medical services at affordable prices. It also excludes surgeries.

Hours 10-5 (7 days a week)

2 employees on site: Medical assistant and Office manager.

There will be onsite, in-person testing

This particular use requires a conditional use permit and must comply with Section 86-503:

Sec. 86-503. NAICS 621999 – All Other Miscellaneous Ambulatory Health Care Services

The following conditions are assigned in the H-1, H-2, O&I, M-X, and C-2 districts:

(1) Must be located on a street having a classification of collector or greater.

(2) Must be established on a lot having a minimum area of one acre.

FOLLOW-UP APPROVAL ACTION (City Clerk)

Typed Name and Title

Ricky L. Clark, City Manager

Date

May, 9, 2022

Signature

City Clerk's Office

(3) Must be located in a stand-alone building (no planned centers, connected storefronts sharing a common wall, or lots with zero lot line development or shared parking).

(4) On-site parking and/or drop-off space adequate to meet the needs of the proposed facility shall be provided.

(5) A minimum 50-foot wide buffer shall be maintained between built elements (including paved parking areas) of the proposed facility and any adjacent, residentially zoned property.

(6) Height regulations. The maximum height for buildings abutting a residential district or use shall be three stories or 35 feet as measured at any point 30 feet from any common property line. Building height may be increased one foot for every additional foot beyond a distance of 30 feet from any common property line.; however, no building shall ever exceed a total height of 75 feet.

Sec. 86-107. - C-2 highway commercial district.

(a) Purpose. The C-2 highway commercial district is established **to accommodate intense retail and service commercial uses** along Jonesboro's arterial highways. **A broad range of such uses** anticipates traffic from surrounding areas traveling through the city and affords a broad segment of the business community access to the large customer volumes associated with such locations. The automobile is the principal means of transit for shoppers in this district, and convenient on-premises parking is a primary concern. Given the value of arterial locations intended to capture heavy retail traffic, such industrial uses as manufacturing, distribution and processing are prohibited in order to reserve high visibility and enhanced access locations for highway commercial uses.

Prohibited uses in the Tara Boulevard Overlay District:

(5) Uses permitted in the Tara Boulevard Overlay District shall be as allowed in the underlying zoning district, and any use prohibited or subject to conditional use approval in the underlying zoning district is similarly prohibited or subject to conditional use approval in the overlay, except as specified below:

a. The following uses shall be prohibited in the Tara Boulevard Overlay District:

1. 522298 Pawn shop, including title pawn, both as defined in O.C.G.A. § 44-12-130(5);
2. 522390 Check cashing services in which such services are the primary use of the property;
3. 812990 Bail bonding;
4. 561320 Temporary help services;
5. 561491 Repossession services;
6. 44112 Used car dealers;
7. 48841 Motor vehicle towing and storage;
8. 81219 Tattoo parlors;
9. 713990 Billiard halls;
10. Adult entertainment;
11. 5321 Automotive equipment rental and leasing;
12. Palm readers and astrologers;
13. Modeling agencies;
14. Massage parlors;
15. Hypnotists;
16. Video game parlors;
17. Flea markets.

The applicant's proposal is not listed in the prohibited uses section.

Sec. 86-503. NAICS 621999 – All Other Miscellaneous Ambulatory Health Care Services

The following conditions are assigned in the H-1, H-2, O&I, M-X, and C-2 districts:

(1) Must be located on a street having a classification of collector or greater. **Both North Avenue and Tara Blvd. are collector or greater roads.**

(2) Must be established on a lot having a minimum area of one acre. **The existing parent tract is 11 acres.**

(3) Must be located in a stand-alone building (no planned centers, connected storefronts sharing a common wall, or lots with zero lot line development or shared parking). **Being in a shopping center, there exists the situation of common**

walls and shared parking with the proposed clinic, the salon, and the restaurant. The intent of this requirement is to prevent new businesses or activities from infringing upon existing businesses through excess amounts of noise and traffic and taking up a disproportionate amount of parking spaces. Staff does not believe that the telemed clinic and its limited scope student will infringe upon adjacent businesses and could actually be complimentary to the restaurants and grocery store with visiting patients. The clinic would be on the last busy portion of the shopping center.

(4) On-site parking and/or drop-off space adequate to meet the needs of the proposed facility shall be provided. Per Sec. 86-410, the clinic would require one space for every one beds, plus one space for every staff or visiting doctor (based on the average number), plus one space for every two other employees on the shift of greatest employment. There are no beds and no doctors on-site, but there would be two employees on-site. This would equal two spaces. For the rest of the parking requirements, we use the following requirement - one parking space on the lot for each 200 square feet of floor area in a building used for any other purpose permitted in the zoning district. At 1200 square feet / 200 = 6 spaces required. A total of 8 parking spaces required. There are 106 parking spaces directly serving the "L" portion of the shopping center, more than enough to meet the parking needs of this request, adjacent businesses and the Police Department.

(5) A minimum 50-foot-wide buffer shall be maintained between built elements (including paved parking areas) of the proposed facility and any adjacent, residentially zoned property. **There are no adjacent residential properties.**

(6) Height regulations. The maximum height for buildings abutting a residential district or use shall be three stories or 35 feet as measured at any point 30 feet from any common property line. Building height may be increased one foot for every additional foot beyond a distance of 30 feet from any common property line.; however, no building shall ever exceed a total height of 75 feet. **This is an existing, one-story building less than 35 feet tall.**

This is a stable use without excessive amounts of activity or noise. It should not conflict with nearby businesses and should provide necessary service to nearby citizens. There is another Quik Clinic on LaVista Road in Tucker which also successfully runs out of a Kroger shopping center.

Fiscal Impact

(Include projected cost, approved budget amount and account number, source of funds, and any future funding requirements.)

Private owner

Exhibits Attached (Provide copies of originals, number exhibits consecutively, and label all exhibits in the upper right corner.)

- Zoning Info
- Letter of Explanation
- Property Picture
- Clinic
- Conditional Use - 767 North Avenue Med Clinic- Legal Notice
- Zoning Sign
- Acceptance Letter

Staff Recommendation *(Type Name, Title, Agency and Phone)*

Approval

Post



CITY OF JONESBORO
124 North Avenue
Jonesboro, Georgia 30236
City Hall: (770) 478-3800
Fax: (770) 478-3775
www.jonesboroga.com

ZONING VERIFICATION REQUEST

Important Notice:

BEFORE leasing, purchasing, or otherwise committing to a property you are **STRONGLY ADVISED** to confirm that the zoning and physical layout of the building and site are appropriate for the business use intended and will comply with the City's Zoning Ordinance. This includes having a clear understanding of any code restrictions, limitations or architectural guidelines that may impact your operation and any building and site modifications that may be necessary to open your business. This document does not authorize a business to conduct business without an Occupational Tax Certificate. This could result in closure and/or ticketing.

Applicant's Information

Name of Applicant: Elise Whisby & Deerin Whisby
Name of Business: Whisby Health LLC
Property's Address: 7167 North Ave Ste 70 Jonesboro GA 30236
Email Address: whisbyhealth@yahoo.com
Phone: (Day): 470-554-6816 (Evening): 770-500-0566

Property Information

Current Use of Property: vacant
Proposed Use of Property (Please provide in great detail the intended use of the property):
TeleMed Clinic

Elise Whisby
Applicant's Signature

4-14-22
Date

FOR OFFICE USE ONLY:

Current Zoning: CZ

NAICS Code: 621999

Required Zoning: H1, H2, O+M, CZ

Conditional Use Needed? Yes or No

APPROVED

DENIED

Comments:

REQUIRES CONDITIONAL USE PERMIT AND MUST CONFORM TO SEC 86-503

[Signature]
Zoning Official Signature

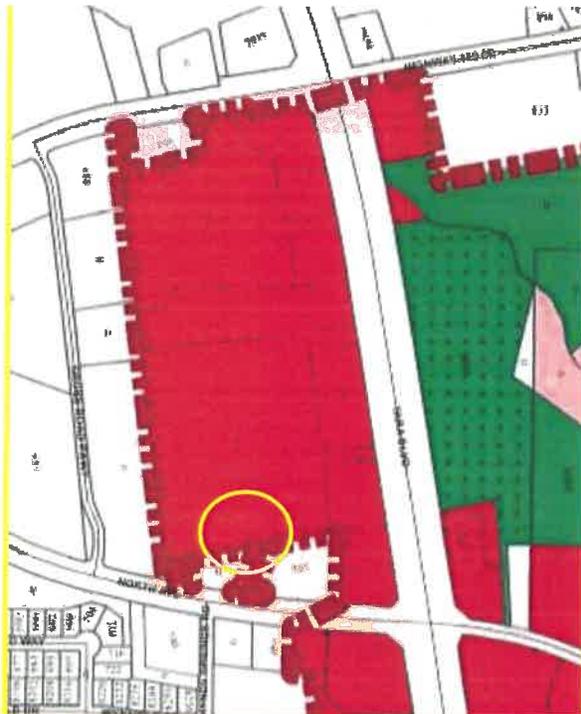
4/14/22
Date

Attachment: Zoning Info (3127 : 767 North Avenue TeleMed Clinic)

Applicant – Elyse Whisby & Derrick Whisby
Name of Business – Whisby Health LLLP
Address - 767 North Avenue, Suite 70
Zoning District – C2 (City Annexation)
NAICS - 621999
Proposed Use: Tele Med Clinic (with onsite patients)

Use is permitted "by right" in the district indicated = P; Use is permitted as a conditional use (section indicated) = C; Use is not permitted = N

NAICS Code	USES	R-2	R-4	R-C	CCM	RM	H-1	H-2	O&I	MX	C-1	C-2	M-1	Code Section
621999	All Other Miscellaneous Ambulatory Health Care Services	N	N	N	N	N	C	C	C	C	N	C	N	Sec 86-503



Zoning Classifications

- Jonesboro Boundaries
- A Assembly Rights
- H Historic Residential
- HA Historic Residential and Assembly Rights
- Tara Boulevard
- County Parcels
- C-1 Neighborhood Commercial
- C-2 Highway Commercial
- H-1 Historic District
- H-2 Historic District
- M-1 Light Industrial District
- O-I Office and Institutional
- R-2 Single Family Residential
- R-4 Single Family Residential
- R-C Cluster Residential
- RM Multifamily Residential

Sec. 86-503. NAICS 621999 – All Other Miscellaneous Ambulatory Health Care Services

The following conditions are assigned in the H-1, H-2, O&I, M-X, and C-2 districts:

- (1) Must be located on a street having a classification of collector or greater.
- (2) Must be established on a lot having a minimum area of one acre.
- (3) Must be located in a stand-alone building (no planned centers, connected storefronts sharing a common wall, or lots with zero lot line development or shared parking).
- (4) On-site parking and/or drop-off space adequate to meet the needs of the proposed facility shall be provided.
- (5) A minimum 50-foot wide buffer shall be maintained between built elements (including paved parking areas) of the proposed facility and any adjacent, residentially zoned property.

Attachment: Zoning Info (3127 : 767 North Avenue TeleMed Clinic)

(6) Height regulations. The maximum height for buildings abutting a residential district or use shall be three stories or 35 feet as measured at any point 30 feet from any common property line. Building height may be increased one foot for every additional foot beyond a distance of 30 feet from any common property line.; however, no building shall ever exceed a total height of 75 feet.

David D. Allen, Zoning Administrator / Community Development Director
April 14, 2022

David Allen

From: whisbyhealth@yahoo.com
Sent: Thursday, April 21, 2022 1:56 PM
To: David Allen
Subject: RE: Zoning Verification - 767 North Avenue, Suite 70, Whisby Health LLLP

Quik Clinic telemedicine clinics provide medical services comparable to a 'minute clinic' without the doctor in the office.

Services include reproductive health, chronic condition management, upper respiratory screening, vaccinations, ecg, imaging, & other non-emergency medical services at affordable prices.

Hours 10-5 (7 days a week)

2 employees on site: Medical assistant and Office manager.

Let me know if you need any additional information.

Plus, any idea when the zoning decision could be made?

Thanks,

Derrick Whisby
[Sent from Yahoo Mail on Android](#)

On Thu, Apr 21, 2022 at 1:38 PM, whisbyhealth@yahoo.com <whisbyhealth@yahoo.com> wrote:

Yes, I will send to you this evening.

[Sent from Yahoo Mail on Android](#)

On Thu, Apr 21, 2022 at 10:12 AM, David Allen <dallen@jonesboroga.com> wrote:

Could I get a detailed letter of description on how the wellness center would operate?

- Hours and days of operation.
- Services provided.
- No. of employees.

Attachment: Letter of Explanation (3127 : 767 North Avenue TeleMed Clinic)



Attachment: Property Picture (3127 : 767 North Avenue TeleMed Clinic)



[Home](#)

[Services](#)

[Technology](#)

[Testimonial](#)

[FAQs](#)

[Contact Us](#)

TELEMEDICINE CLINICS

Primary Care, *faster*. 80% of your primary care can now be addressed in less than 30 mins or less! We cover primary care, including some radiology & dermatology, with more to come!

[Book by Phone](#)

[Book Online](#)





Quik Clinic Tucker

3983 Lavista Rd Suite
195 Tucker, GA 30338



Quik Clinic Dunwoody

4675 North Shallowford
Rd, Suite 1111 Dunwoody,
GA 3041



Open hours

Mon - Fri: 8:00am to
5:00pm
Sat - Sun: Close



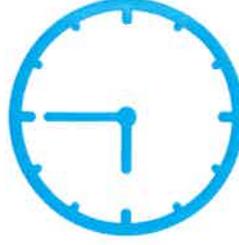
BOOK A REMOTE CONSULT

We can also meet many of your healthcare concerns with a video call from the comfort of your home. These must be booked by calling the clinic.



BOOK IN CLINIC VISIT

The best remote care is provided in person at our clinic, where your vitals can be administered safely with our medical equipment and point of care tests.



CLINIC HOURS & LOCATIONS

Clinic Hours: M-F 10 AM - 5 PM
Closed on Weekends

Services

Wellness and

Prevention

- Immunizations
- Physicals
- Nutrition
- Weight Loss

Every day sickness

care

- Ear Infections
- Bacterial / Viral Infections
- Brochitis
- Flu

Chronic Conditions

- Asthma
- Diabetes
- Heart Disease
- COPD

- Injections

Advanced Diagnostics

- ECG/EKG
- Ultrasound
- CT SCANS

Routine Testing

- Bloodwork
- Urine Testing
- Brochitis
- DOT Physicals
- COVID Testing and Antivirals
- STD testing



Quik Clinic

February 21, 2021

Front of Clinic



Like

Comment

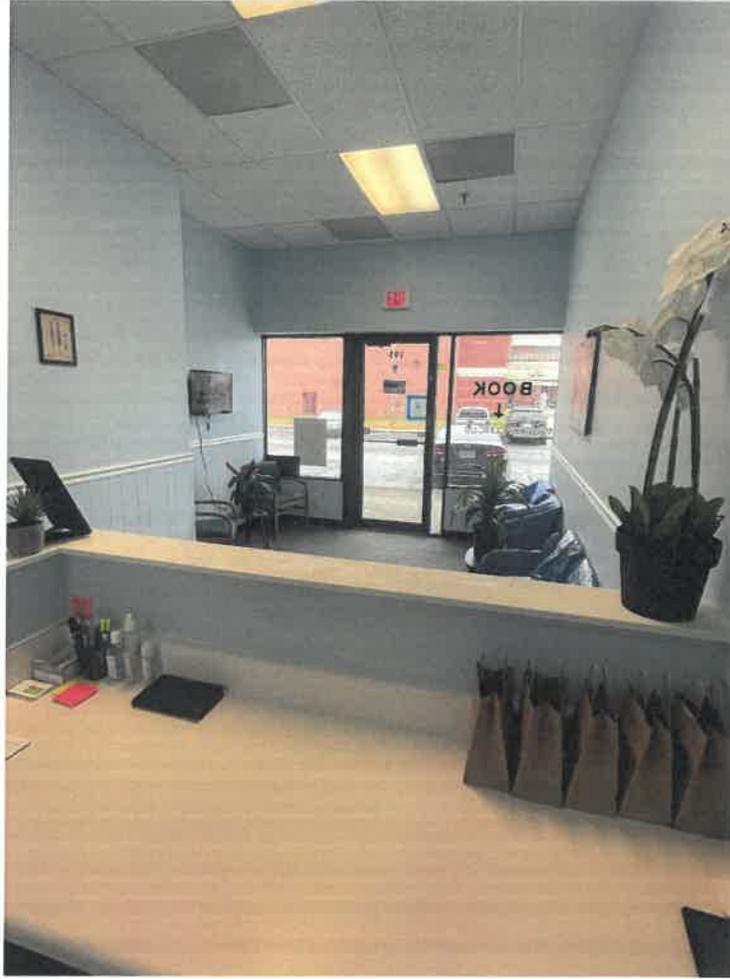
Share



Write a comment...



Attachment: Clinic (3127 : 767 North Avenue TeleMed Clinic)



Quik Clinic

February 17, 2021 · 🌐

Front Desk



Like

Comment

Share



Write a comment...



Attachment: Clinic (3127 : 767 North Avenue TeleMed Clinic)

Legal Notice

Public Hearing will be held by the Mayor and Council of the City of Jonesboro at 6:00 P.M. on May 9, 2022, in the chambers of the Jonesboro Municipal Court facility, 170 South Main Street, Jonesboro, GA, to consider a Conditional Use Permit application for a tele-medical, outpatient clinic by First National Realty Partners, property owner, and Elyse & Derrick Whisby, applicants, for property at 767 North Avenue (Parcel No. 13210D A005), Jonesboro, Georgia 30236. Mayor & Council will first discuss the item at their Work Session, to be held on May 2, 2022 at 6 pm, also in the chambers of the Jonesboro Municipal Court facility, 170 South Main Street, Jonesboro, GA.

David Allen
Community Development Director

Publish 4/20/22



CITY OF ALABAMA
PUBLIC NOTICE
 An application has been filed for a
CONDITIONAL USE
 in the
 7th Ward, Precinct
 A PUBLIC HEARING on this application will be
 held on... 7th day... 2022... at... p.m.
 Any questions, contact the Planning Commission
 170 S. Main Street
 Date of Filing... 07/21/22...
 Date of Hearing... 07/27/22...
 YOU MUST REMOVE THIS SIGN, IF YOU ARE NOT THE APPLICANT.

Attachment: Zoning Sign (3127 : 767 North Avenue TeleMed Clinic)

CITY OF JONESBORO
PUBLIC NOTICE
 An application has been filed for a
CONDITIONAL USE

at this location

767 NORTH AVENUE

A PUBLIC HEARING on this application will be held on MAY 9TH 20 22 , at 6 p.m.

170 S. Main Street

Any questions, call City Hall at 770-478-3800

Date of Posting APRIL 21ST 20 22

ATTENTION

DO NOT REMOVE UNTIL ABOVE MEETING DATE
 Anyone caught defacing or removing this sign shall be guilty of a misdemeanor



MEMORANDUM

To: Elyse and Derrick Whisby
949 Fire Thorn Dr.
Hampton, Ga. 30228

From: David D. Allen
City of Jonesboro
124 North Avenue
Jonesboro, GA 30236

Date: April 25, 2022

Re: Notification of Request for Conditional Use Permit – Telemed Clinic, 767 North Avenue, Parcel No. 13210D A005

Dear Applicant,

This letter is to serve as notification that the City of Jonesboro has received your request for the following requested conditional use permit for the above referenced property:

- Telemed Clinic

A Public Hearing has been scheduled for Monday, May 9, 2022 at 6:00 p.m. before the Jonesboro Mayor and City Council to consider the request as described above. The item will first be discussed at the Council Work Session on May 2, 2022 at 6:00 p.m. Both meetings will be conducted in the chambers of the Jonesboro Municipal Court facility, 170 South Main Street, Jonesboro, Ga. If you have any questions, please do not hesitate to contact me at 770-570-2977 or at dallen@jonesboroga.com.

Sincerely,

David D. Allen
Community Development Director / Zoning Administrator



CITY OF JONESBORO, GEORGIA COUNCIL
Agenda Item Summary

Agenda Item #

13.6

- 6

COUNCIL MEETING DATE

May 9, 2022

Requesting Agency (Initiator)

Office of the City Manager

Sponsor(s)

Community Development Director Allen

Requested Action *(Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)*

Council to consider Application 22-ALC-005, a request for an Alcohol Beverage Package Dealer (Beer/Wine) License, for property located at 1287 Highway 138, Suite 11B. The legal business name is JB21 Food Mart Inc. Yohannes Tesfai has requested to be the License Representative.

Requirement for Board Action *(Cite specific Council policy, statute or code requirement)*

City Ordinance - Chapter 6. Alcoholic Beverages

Is this Item Goal Related? *(If yes, describe how this action meets the specific Board Focus Area or Goal)*

Yes Economic Development

Summary & Background

(First sentence includes Agency recommendation. Provide an executive summary of the action that gives an overview of the relevant details for the item.)

Approval

PURPOSE:

To request Mayor and Council's consideration for a request for an Alcohol Beverage Package license to sell packaged beer and wine for the property located at 1287 Highway 138, Jonesboro, Georgia.

HISTORY:

1. This property has never been licensed for package sales before. This is a new convenience store.

FACTS & ISSUES:

1. The alcoholic beverage license application was submitted by Johannes Tesfai
2. City Manager Ricky Clark has reviewed the application packet. All requirements, per Chapter 6 - Alcoholic Beverages, were met including setbacks of Sec. 6-47.
3. The Jonesboro Police Department has conducted a computerized criminal history records check for the applicant and the results were found to be clear of any arrest within the State of Georgia (excludes a National record search).
4. There were no deficiencies found in the application. Based on all findings, the application was found to be sufficient and ready for Mayor and Council's consideration.

The annual license fee will be \$2000.00

Fiscal Impact

(Include projected cost, approved budget amount and account number, source of funds, and any future funding requirements.)

\$2585.00 – License, Application, Fingerprinting, and Background Check

Exhibits Attached *(Provide copies of originals, number exhibits consecutively, and label all exhibits in the upper right corner.)*

- Survey

FOLLOW-UP APPROVAL ACTION (City Clerk)

Typed Name and Title

Ricky L. Clark, City Manager

Date

May, 9, 2022

Signature

City Clerk's Office

- Legal Notice 1287 Hwy 138 - May 2022

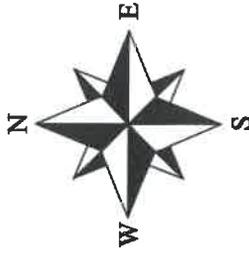
- Sign

Staff Recommendation *(Type Name, Title, Agency and Phone)*

Approval

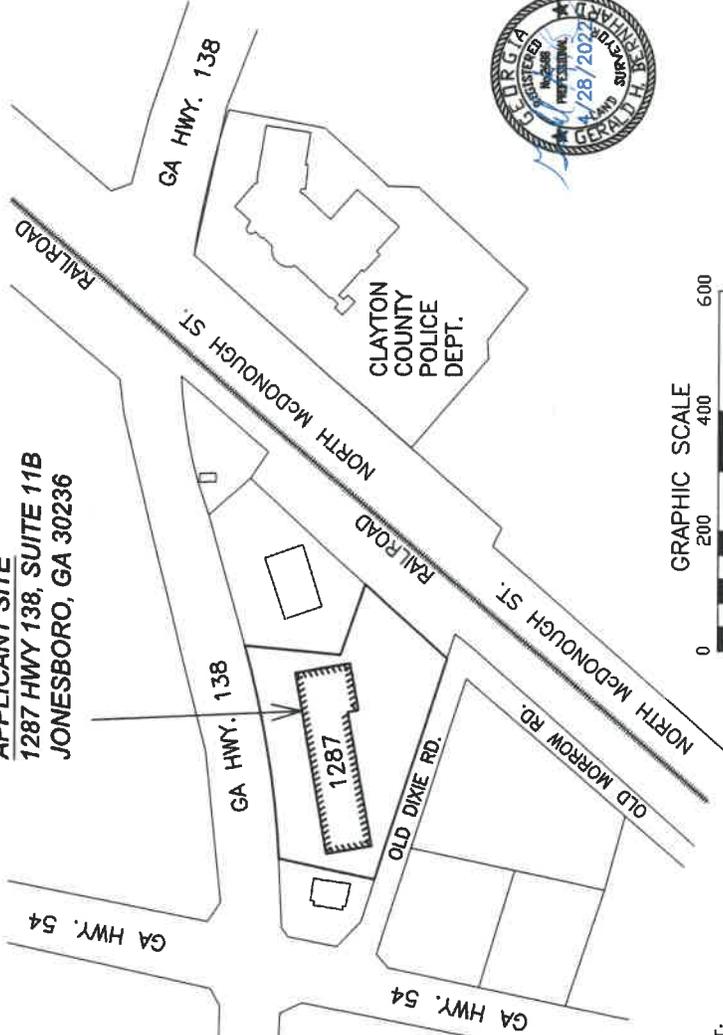
JB21 FOOD MART (SURVEY FOR RETAIL SALE OF BEER/WINE)

RESERVED FOR COURT CLERK

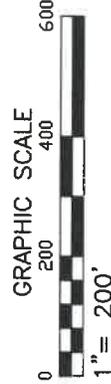


APPLICANT SITE
1287 HWY 138, SUITE 11B
JONESBORO, GA 30236

- NEAREST PUBLIC RECREATION:
RUM CREEK PARK - 3,065 FEET
1303 GOVERNMENT CIRCLE JONESBORO, GA 30236
- NEAREST PUBLIC SCHOOL:
CLAYTON CO. ALTERNATIVE ELEMENTARY SCHOOL - 2,742 FEET
1098 5TH AVE. JONESBORO, GA 30236
- NEAREST DRUG/ALCOHOL TREATMENT FACILITY:
CLAYTON CENTER COMMUNITY SERVICE BOARD - 10,562 FEET
853 BATTLE CREEK RD. JONESBORO, GA 30236
- NEAREST PUBLIC LIBRARY:
CLAYTON COUNTY LIBRARY SYSTEM - 10,137 FEET
865 BATTLE CREEK RD. JONESBORO, GA 30236
- NEAREST RESIDENCE - 871 FEET
242 JONESBORO RD. JONESBORO, GA 30236
- NEAREST RETAIL SALES OF ALCOHOL:
CHEVERON GAS STATION - 778 FEET
7915 JONESBORO RD. JONESBORO, GA 30236



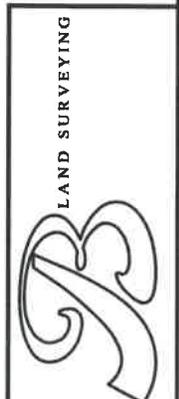
DATE OF DRAWING: 4/28/2022
 DATE OF SURVEY: 4/27/2022
 EQUIPMENT USED: 100' CLOTH TAPE,
 MEASURING WHEEL
 SOFTWARE USED: CARLSON 2022



SURVEYOR CONTACT:

GERALD H. BERNHARD (GARLS#2688)
 email-ADMIN@GHBLANDSURVEYING.COM
 phone-770-731-3803
 address-2880 FAYETTEVILLE RD. GRIFFIN, GA 30223

THIS SURVEY WAS PREPARED FOR THE EXCLUSIVE USE OF THE PERSON, PERSONS OR ENTITY NAMED HEREON. THIS SURVEY DOES NOT EXTEND TO ANY UNNAMED PERSON, PERSONS, OR ENTITY WITHOUT EXPRESS RE-CERTIFICATION BY THE SURVEYOR NAMING SAID PERSON, PERSONS OR ENTITY. THESE DOCUMENTS, AS INSTRUMENTS OF SERVICE, REMAIN THE PROPERTY OF GERALD H. BERNHARD AND NO PART THEREOF MAY BE USED, COPIED OR REPRODUCED IN ANY FORM WITHOUT WRITTEN PERMISSION. COPYRIGHT © GERALD H. BERNHARD LAND SURVEYING
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Legal Notice

An application has been submitted to the City of Jonesboro Mayor and City Council for a Retail Package Dealer license to sell beer and wine at 1287 Highway 138 Spur, Suite 11B. The legal business name is JB21 Food Mart Inc. Yohannes Tesfai has requested to be the License Representative. The application will be granted or denied by Mayor and City Council at 6:00 p.m. on the ninth day of May 2022. The required Public Hearing will also be held at that time. The City Council will first hear the item at their Work Session held on May 2, 2022.

Ricky L. Clark, Jr.
City Manager

Publish 4/27/22



Attachment: Sign (3144 : 1287 Hwy. 138 - Alcohol License)

CITY OF JONESBORO PUBLIC NOTICE

An application has been filed for a

ALCOHOL LICENSE
at this location

1284 Hwy. 138

A PUBLIC HEARING on this application will be held on **MAY 9TH** **20 22**, at **6** p.m.

Any questions, call City Hall at 770-478-3800

Date of Posting - **APRIL 25TH** - **20 22**

ATTENTION
DO NOT REMOVE UNTIL ABOVE MEETING DATE

Anyone caught defacing or removing this sign shall be guilty of a misdemeanor



CITY OF JONESBORO, GEORGIA COUNCIL
Agenda Item Summary

Agenda Item #

13.7

- 7

COUNCIL MEETING DATE

May 9, 2022

Requesting Agency (Initiator)

Office of the City Manager

Sponsor(s)

Community Development Director Allen

Requested Action *(Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)*

Council to consider Application 22-ALC-004, a request for an Alcohol Beverage Package Dealer (Beer) License, for property located at 8664 Tara Blvd. The legal business name is Maverick 8664, LLC. Mauricio A. Gonzalez-Villanuevo has requested to be the License Representative.

Requirement for Board Action *(Cite specific Council policy, statute or code requirement)*

City Ordinance - Chapter 6. Alcoholic Beverages

Is this Item Goal Related? *(If yes, describe how this action meets the specific Board Focus Area or Goal)*

Yes **Economic Development**

Summary & Background

(First sentence includes Agency recommendation. Provide an executive summary of the action that gives an overview of the relevant details for the item.)

Approval

PURPOSE:

To request Mayor and Council's consideration for a request for an Alcohol Beverage Package license to sell packaged beer for the property located at 8664 Tara Boulevard, Jonesboro, Georgia.

HISTORY:

1. This property has been licensed and this request is due to a change in ownership. (No survey required.)

FACTS & ISSUES:

1. The alcoholic beverage license application was submitted by Mauricio A. Gonzalez-Villanueva.
2. City Manager Ricky Clark has reviewed the application packet. All requirements, per Chapter 6 - Alcoholic Beverages, were met.
3. The Jonesboro Police Department has conducted a computerized criminal history records check for the applicant and the results were found to be clear of any arrest within the State of Georgia (excludes a National record search).
4. There were no deficiencies found in the application. Based on all findings, the application was found to be sufficient and ready for Mayor and Council's consideration.

The annual license fee will be \$1000.00

Fiscal Impact

(Include projected cost, approved budget amount and account number, source of funds, and any future funding requirements.)

\$1585.00 – License, Application, Fingerprinting, and Background Check

Exhibits Attached *(Provide copies of originals, number exhibits consecutively, and label all exhibits in the upper right corner.)*

- Legal Notice 8664 Tara Blvd - May 2022

FOLLOW-UP APPROVAL ACTION (City Clerk)

Typed Name and Title

Ricky L. Clark, City Manager

Date

May, 9, 2022

Signature

City Clerk's Office

- Sign

Staff Recommendation *(Type Name, Title, Agency and Phone)*

Approval

Legal Notice

An application has been submitted to the City of Jonesboro Mayor and City Council for a Retail Package Dealer license to sell beer at 8664 Tara Blvd. The legal business name is Maverick 8664, LLC. Mauricio A. Gonzalez-Villanuevo has requested to be the License Representative. The application will be granted or denied by Mayor and City Council at 6:00 p.m. on the ninth day of May 2022. The required Public Hearing will also be held at that time. The City Council will first hear the item at their Work Session held on May 2, 2022.

Ricky L. Clark, Jr.
City Manager

Publish 4/20/22



Attachment: Sign (3143 : 8664 Tara Blvd - Alcohol License)

CITY OF JONESBORO PUBLIC NOTICE

An application has been filed for a

ALCOHOL LICENSE

at this location

8664 TARA BLVD.

A PUBLIC HEARING on this application will be held on

MAY 9TH

2022, at **6** p.m.

170 S. Main Street

Any questions, call City Hall at 770-478-3800

Date of Posting

APRIL 25TH

2022

ATTENTION

DO NOT REMOVE UNTIL ABOVE MEETING DATE

Anyone caught defacing or removing this sign shall be guilty of a misdemeanor



CITY OF JONESBORO, GEORGIA COUNCIL
Agenda Item Summary

Agenda Item #

13.8

- 8

COUNCIL MEETING DATE

May 9, 2022

Requesting Agency (Initiator)

Office of the City Manager

Sponsor(s)

Community Development Director Allen

Requested Action *(Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)*

Council to consider approval of proposed text amendment, 22-TA-009, Ord. 2022-011, to the City of Jonesboro Code of Ordinances, regarding proposed revisions to Chapter 86, Zoning, Appendix- Thoroughfare Plan of the City of Jonesboro Code of Ordinances.

Requirement for Board Action *(Cite specific Council policy, statute or code requirement)*

Chapter 86, Appendix, Thoroughfare Plan

Is this Item Goal Related? *(If yes, describe how this action meets the specific Board Focus Area or Goal)*

Community Planning, Neighborhood and Business Revitalization,
 Transportation Infrastructure

Summary & Background

(First sentence includes Agency recommendation. Provide an executive summary of the action that gives an overview of the relevant details for the item.)

Agency recommendation – Approval of revision to Thoroughfare Plan; With the recent approval of the settlement agreement for the Casa de Alabanza case at the commercial center on Old Morrow Road, it was also agreed by Council to make the remainder of **Old Morrow Road** still classified as a “local” road (from the Raymond Street intersection south to the Highway 138 Spur) to a “collector” road.

Also, **City Center Way** (around the new Jonesboro City Center) needs to be included on the Thoroughfare Plan list as a local road.

Fiscal Impact

(Include projected cost, approved budget amount and account number, source of funds, and any future funding requirements.)

n/a

Exhibits Attached *(Provide copies of originals, number exhibits consecutively, and label all exhibits in the upper right corner.)*

- Revised Thoroughfare Plan May 2022
- Legal Notice - Thoroughfare Plan Revisions May 2022
- Jonesboro Ord. 2022- ____ Thoroughfare Plan

Staff Recommendation *(Type Name, Title, Agency and Phone)*

Approval

FOLLOW-UP APPROVAL ACTION (City Clerk)

Typed Name and Title

Ricky L. Clark, City Manager

Date

May, 9, 2022

Signature

City Clerk's Office

APPENDIX. - THOROUGHFARE PLAN

Organization of the Plan

Background. This Section describes the philosophical foundations of the Thoroughfare Plan.

Commonly-accepted Standards. This Section presents information, standards and design criteria commonly used by other jurisdictions.

Design Guidelines for Street Classifications. This Section provides standards and design criteria used by the North Carolina Department of Transportation.

Jonesboro Thoroughfare Plan. This Section represents the application of those standards and design criteria to the Jonesboro context, and comprises the proposed Thoroughfare Plan standards and criteria.

Background

The approach characterizing the Jonesboro Thoroughfare Plan stems from "New Urbanism" and "Traditional Neighborhood Development" models. The approach is also to "Keep It Simple," and accordingly, the name of the plan is proposed as the Jonesboro Thoroughfare Plan.

Post-war Development Model

The following excerpt conveys the roots of these development models that spell a return to a traditional development model that preceded widespread automobile ownership and suburbanization of America.

"Prior to WWII, the traditional neighborhood street was in the range of 28 feet—30 feet wide with corner radius of 5 feet—10 feet. Since that time, the typical local street has grown to a width of 36 feet, with a corner radius of 25 feet. The wider street was intended to move traffic more quickly and efficiently. It has. Unfortunately, faster traffic and increased amounts of asphalt have diminished the quality of our neighborhoods.

Through the first quarter of this century, the United States was developed in the form of compact, mixed-use neighborhoods. The pattern began to change with the emergence of modern architecture and zoning and ascension of the automobile. After World War II, a new system of development was implemented nationwide, replacing neighborhoods with a rigorous separation of uses that has become known as conventional suburban development, or sprawl. The majority of US citizens now live in suburban communities built in the last 50 years."

Principles of New Urbanism The strength of New Urbanism lies in the design of neighborhoods. This is guided by principles developed by town planners Andres Duany and Elizabeth Plater-Zyberk. According to these planners, an authentic neighborhood contains most of the following elements:

- A. The neighborhood has a discernible center. This is often a square of a green, and sometimes a busy or memorable street corner. A transit stop would be located at this center.
- B. Most of the dwellings are within a five-minute walk of the center, an average of roughly 2,000 feet.

- C. There is a variety of dwelling types — usually detached dwellings, townhouses and apartments — so that younger and older people, singles and families, the poor and the wealthy may find places to live.
- D. There are shops and offices at the edge of the neighborhood, of sufficiently varied types to supply the weekly needs of a household.
- E. A small ancillary building is permitted within the backyard of each house. It may be used as a rental unit or place to work, e.g., office or craft workshop
- F. An elementary school is near enough so that most children may walk from their home.
- G. There are small playgrounds near every dwelling — not more than a tenth of a mile away.
- H. Streets within the neighborhood are a connected network that disperses traffic by providing a variety of pedestrian and vehicular routes to any destination.
- I. The streets are relatively narrow and shaded by rows of trees. This slows traffic, creating an environment suitable for pedestrians and bicycles.
- J. Buildings in the neighborhood center are placed close to the street, creating a well-defined outdoor space.
- K. Parking lots and garage doors rarely front the street. Parking is relegated to the rear of buildings, usually accessed by alleys.
- L. Certain prominent sites at the termination of street vistas or in the neighborhood center are reserved for civic buildings. These provide sites for community meetings, education, religion or cultural activities.

Commonly-Accepted Standards

A number of state highway departments have developed standards that advance TND objectives. These standards are consistent with Jonesboro's historic development pattern and are presented here for application to the proposed Jonesboro Thoroughfare Plan.

Street Construction Design Guidelines

Design Speed

Maximum design speeds should consider the street type, vehicle use and the proposed speed limit. As most streets are "lanes" and "streets" which provide direct access to neighborhoods, the maximum desired vehicle speed is approximately 20 mph.

Street Types and Widths

Specific dimensions of each street element are provided in the table below; dimensions are from curb face to curb face.

STREET TYPES AND PROPOSED WIDTHS

Street Type	Lane	Parking	Bicycle
Lane	8 feet	8 feet	NA
Street	9 feet	6 feet	NA
Avenue	11 feet	6 feet	6 feet

Attachment: Revised Thoroughfare Plan May 2022 (3120 : Thoroughfare Plan Revisions)

Street Type	Lane	Parking	Bicycle
Main Street	11 feet	6 feet	6 feet
Boulevard	11 feet	6 feet	6 feet
Parkway	12 feet	NA	NA

NOTE: Bicycle lanes are optional when alternate routes to the same destination are provided.

Many of the standards advocated in this reference are designed to accommodate the "most frequent and numerous users of TND street networks," that is, motorists, cyclists and pedestrians. Use by oversized vehicles, such as delivery trucks, moving vans, school buses and fire trucks, is generally infrequent, particularly on residential streets and lanes. A basic premise of TND-responsive design is that "A street should be no wider than the minimum width needed to accommodate the usual vehicular mix desired for that street. On a properly designed TND street, the occasional oversized vehicle may cross the centerline of a street when making a right turn."

Stopping Sight Distances

Minimum stopping distances are referenced to design speed. According to the TND standards advanced, sight distances should be accommodated for both vertical and horizontal alignments. Stopping distances must be increased for downhill grades. Distances under wet pavement conditions are as follows:

Design Speed	Minimum Stopping Distance
20 mph	125 feet
25 mph	150 feet
30 mph	200 feet

Vertical Curve Design

K values for vertical curve design should be consistent with design speeds. The maximum centerline grades should also be consistent with design standards.

Centerline Radii

The criteria for minimum centerline radius for design speeds of 25 mph or less (no super elevation) are:

Attachment: Revised Thoroughfare Plan May 2022 (3120 : Thoroughfare Plan Revisions)

Design Speed	Minimum Centerline Radius
20 mph	90 feet
25 mph	175 feet

Curb Radii

A minimum curb radius of 15 feet is recommended for design speeds of 20 mph. Certain intersections on avenues, main streets and boulevards may require a curb radius of as much as 25 feet. In instances of larger curb radii, sidewalks may be set back six to 10 feet from curbs. In addition, on-street parking may be prohibited within 30 feet of the intersection on each street.

Intersection Sight Triangles

The minimum sight triangle for stop conditions at street intersections shall be 70 feet along the major road right-of-way and 20 feet along the minor road right-of-way. The intersection sight triangle shall be permanent right-of-way. These dimensions may be reduced for lower design speeds on lanes and streets.

Curb Construction

All curbed streets shall be built in accordance with GDOT requirements for vertical curb and gutter construction. Gutters for lanes are to be two feet wide; street median gutters are to be one foot.

Pavement Design

Alleys shall conform to City of Jonesboro standards as to pavement section for local streets. All other roads shall meet the pavement design criteria established in the "City of Jonesboro Development Code."

Sidewalks

Minimum sidewalk width is five feet for neighborhoods and eight feet for commercial districts. Sidewalks shall also meet or exceed the guidelines of the Americans with Disabilities Act.

Cyclists

On lower volume streets, cyclists should be considered a normal part of the vehicle traffic on the street. On higher volume streets, cyclists should be accommodated with six-foot wide bike lanes; separate bikeways may be considered. Routing for cyclists may include signs and striping, including changing the color of the bike lane, as appropriate.

Transit

Road design should be compatible with transit. Transit should be addressed wherever it is present and should be appropriately planned for developing areas.

On-street Parking

Attachment: Revised Thoroughfare Plan May 2022 (3120 : Thoroughfare Plan Revisions)

Parking on lanes and local streets is not designated or marked. On-street parking along major streets should be signed, marked or otherwise clearly designated.

Curb Cuts

Curb cuts, or driveways, should be minimized to reduce impacts to on-street parking, conflicts with pedestrians and cyclists and interruptions in traffic flow.

Planting Strips and Street Trees

Planting strips, located between the curb and sidewalk, parallel with the street, shall be six feet or more in width. Small street trees may be planted within three feet of the back of curb and should generally be planted along the centerline of the planting strip along streets with design speeds of 20 mph or less, or along streets with on-street parking. In commercial areas with high pedestrian volumes, granted tree wells may be used in lieu of planting strips. Trees and other objects should be restricted from corners for distances of 30 feet on all sides to maintain sight lines. Along all planting strips, the area between two feet and seven feet above ground shall be maintained as a clear zone to preserve sight lines and accommodate pedestrians.

Utilities

All utility installations within rights-of-way shall be consistent with the City of Jonesboro Development regulations. Underground utilities may cross under or run longitudinally under the pavement in residential subdivision streets, provided future utility stub-outs are installed prior to paving. Underground utilities may cross under all other streets and roadways, but may not run longitudinally under the pavement, except in unusual situations approved by the City Engineer.

Lighting

Shorter light standards located on a reduced spacing are preferable to fewer, taller, high-intensity light standards. The scale of lighting fixtures and the illumination provided must be appropriate for both pedestrian and vehicular movement.

Design Guidelines by Street Classification

Alleys

Alleys provide access to residential and commercial properties, but are not designed to handle through traffic. Alleys are found primarily in single-family residential developments and serve as rear access to garages. Business owners sometime use alleys for locating dumpsters. Utilities are often provided in alleys to connect to the rear of homes or businesses. A minimum right-of-way of 20 feet is required, with a minimum pavement width of 12 feet.

Lanes

Lanes provide access to single-family dwellings and are generally two to six blocks in length. A street width of 18 feet is typical, with storm drainage addressed by curb and gutter. On-street parking is permitted, though usually limited to guests. Planting strips six feet in width parallel five-foot sidewalks that are located on both frontages. The design speed for lanes is 20 miles per hour (mph) and a 40-foot right-of-way is required.

Streets

Streets provide access to many forms of housing and are generally two to six blocks in length. Streets are 28 feet wide, with curb and gutter and on-street parking. Planting strips six feet in width and five-foot sidewalks on both sides of each frontage are typical. Design speed for streets is 20 mph and a 50-foot right of way is required.

Avenues

Avenues convey vehicular traffic over short distances at moderate speeds. These routes serve as connectors between neighborhoods and mixed-use and commercial centers. Avenues often lie along an important axis, terminating at prominent buildings or plazas. Avenues may also provide circulation around squares or neighborhood parks.

Recommended street width is 26 feet on both sides of an 18-foot median. This configuration accommodates one 12-foot travel lane, a six-foot bike lane and an eight-foot parallel parking space. A minimum right-of-way of 98 feet and a maximum of two travel lanes are recommended. Planting strips with a width of six feet and eight-foot sidewalks are also recommended on each side. Design speed for avenues is 30 mph.

Main Streets

Main streets provide low-speed access to neighborhoods and high-density residential and commercial districts. A 66-foot right-of-way is required to accommodate sidewalks, curb and gutter and on-street parking, which is to be striped. Travel lanes on main streets are 11 feet and limited to two travel lanes. Bike lanes are optional, but if provided, a minimum width of six feet is recommended. Sidewalks having a minimum width of eight feet and installed on each side of the right-of-way are also recommended. Planting wells using six-foot tree grates are recommended rather than medians. Bike lanes are optional.

Features unique to main streets are "bulb-outs" at intersections and mid-block crossings; both of which are intended to enhance pedestrian use and safety. Posted speeds should not exceed 25 mph.

Parkways

Parkways are designed to serve motorists at the edge of towns or in agricultural areas. They are used for travel into town, or for travel through natural areas. Parkway are not designed for developed areas as when the parkway enters town, these routes transition to a boulevard.

Parkways require a minimum right-of-way of 118 feet. Travel lanes are typically 11—12 feet and a typical section uses a shoulder with ditches to accommodate runoff. Parkway can accommodate abundant pedestrian amenities; landscaped medians up to 30 feet wide, multi-use trails ranging from 10—14 feet in width, planting strips of 7—20 feet and bikeways separated from travel lanes are not uncommon. Storm water runoff can be addressed using swales or curb and gutter. The multi-use trails may be established on either or both sides of a parkway.

A paved shoulder having a minimum width of six feet should be provided on high-speed parkways, that is, those with posted speeds greater than 45 mph. Maximum design speed for parkways is 50 mph.

Jonesboro Thoroughfare Plan

Standards and design criteria adopted by other jurisdictions can provide an appropriate frame of reference in considering local plans. However, this information must be tailored to the Jonesboro context. The following standards and design criteria are proposed:

The Jonesboro Thoroughfare Plan establishes a street hierarchy comprised of Primary Arterial, Major Collector and Local Street. These are organized in order of size, with the Interstate conveying the highest traffic volumes and the highest speeds; local streets carry the lowest volumes and are characterized by the lowest speeds. Each street classification in the hierarchy is described below:

- Primary Arterial .
- Major Collector .
- Local Street .

Primary Arterials

Arterials are designed to provide a high degree of mobility and serve longer vehicle trips to, from, and within urban areas. Arterials form the skeleton of the roadway network, linking urban centers such as the Central Business District, industrial parks, commercial centers, major residential developments and other key activity centers. Primary Arterials are designed to carry between 45,000 and 75,000 trips per day. The City of Jonesboro has only one Primary Arterial and that is Tara Boulevard (Highway 19/41).

Major Collector Streets

Collector streets link neighborhoods to commercial districts and commuter traffic to secondary arterials. These streets are well traveled and are built to an urban standard. Collector streets are typically two- to four-lane facilities with an average daily traffic count between 7,500 and 15,000 vehicles. The following streets comprise Jonesboro's Major Collector Streets:

- Fayetteville Road
- North Avenue
- North Main Street
- South Main Street
- McDonough Street
- Smith Street
- Stockbridge Road/Highway 138
- Jodeco Road

Old Morrow Road, from the current northern boundary line of the **entire** City **portion** south to the intersection of Old Morrow Road and Raymond Street

Attachment: Revised Thoroughfare Plan May 2022 (3120 : Thoroughfare Plan Revisions)

Local Streets

Local streets serve neighborhoods and are generally arranged in a grid pattern although development out from Jonesboro's historic core tends to be served by curvilinear street patterns. These roads accommodate access to collector streets and local destinations at low speeds; sidewalks encourage pedestrian travel and community livability. Standards and design criteria pertaining to local streets are as follows:

- Local streets shall be limited to a two-lane section with a two foot curb and gutter on each frontage.
- Pavement sections shall be comprised of two 12-foot lanes with parking permitted.
- Stormwater runoff shall be addressed using drainage sales.
- Five-foot sidewalks shall be established on each frontage as well as landscaped strips having a minimum dimension of four feet. Shade trees shall be planted on 50-foot centers.
- Right-of-way required for a local street shall be a minimum of 50 feet.
- All local streets in the "town center" shall have sidewalks and pedestrian-scale street lights.

The following streets comprise Jonesboro's local **public** streets:

Adamson Drive	Elaine Terrace
Arnold Place	Evenview Circle
Batiste Garden Circle	Evenview Drive
Batiste Lane	Fayette Ave
Batiste Park Road	Gloria Drive

Attachment: Revised Thoroughfare Plan May 2022 (3120 : Thoroughfare Plan Revisions)

Batiste Way	Government Circle
Broad Street	Hanes Street
Brown Leaf Drive	Hightower Street
Brown Drive	Huie St
Burkshire Court	Ingleside Drive
Burnette Street	Irwin Street/Irvin Street
Burnside Street	Johnston Street/Johnson St
Carlton Drive	Key Street
Carriage Lane	King Street
Cecelia Circle	Lee Street
Cecelia Drive	Memorial Avenue
Chestnut Street	Mercer Court
Church Street	Mercer Drive

Attachment: Revised Thoroughfare Plan May 2022 (3120 : Thoroughfare Plan Revisions)

Cloud Street/St. James Place	Moore Street
College St	North Lake Drive
Courthouse Alley/Courthouse St	Old Morrow Rd, from its intersection with Raymond Street, south to its intersection with Highway 138 Spur. Add: City Center Way
Courthouse Way	Old Stockbridge Road
Crowder Street	Pharr Avenue
Dean Street	Pine Circle
Dixon Road	Poplar Street
Dixon Street	Porter Lane
East Dixie Drive	Raymond Street
East Mimosa Drive	Red Briar Way

Attachment: Revised Thoroughfare Plan May 2022 (3120 : Thoroughfare Plan Revisions)

(Ord. No. 05-08, § 2, 8-15-05, 8-10-20, **5-09-22**)

Legal Notice

Public Hearing will be held by the Mayor and Council of the City of Jonesboro at 6:00 P.M. on May 9, 2022, in the chambers of the Jonesboro Municipal Court facility, 170 South Main Street, Jonesboro, GA, to consider a proposed text amendment to the City of Jonesboro Code of Ordinances, regarding proposed revisions to Chapter 86, Zoning, Appendix-Thoroughfare Plan of the City of Jonesboro Code of Ordinances. Mayor & Council will first discuss the item at their Work Session, to be held on May 2, 2022 at 6 pm, also in the chambers of the Jonesboro Municipal Court facility, 170 South Main Street, Jonesboro, GA.

David Allen
Zoning Administrator / Community Development Director

Publish 4/20/22

1 **STATE OF GEORGIA**
 2 **CITY OF JONESBORO**

3 **ORDINANCE NO. 2022-**

4 AN ORDINANCE TO AMEND THE CODE OF ORDINANCES, CITY OF JONESBORO,
 5 GEORGIA, BY AMENDING THE APPENDIX (THROUGHFARE PLAN) TO CHAPTER
 6 86 (ZONING); TO PROVIDE FOR CODIFICATION; TO PROVIDE FOR SEVERABILITY;
 7 TO REPEAL CONFLICTING ORDINANCES; TO PROVIDE AN ADOPTION DATE; TO
 8 PROVIDE AN EFFECTIVE DATE; AND FOR OTHER PURPOSES ALLOWED BY LAW.

9 **WHEREAS**, the governing authority of the City of Jonesboro, Georgia (the “City”) are
 10 the Mayor and Council thereof; and

11 **WHEREAS**, the City is authorized by its Charter and state law to regulate zoning within
 12 the limits of the City; and

13 **WHEREAS**, the governing authority desires to amend the City’s Thoroughfare Plan in its
 14 Zoning Ordinance to revise the classification of certain roads within the plan and add additional
 15 local roads to the plan; and

16 **WHEREAS**, the City has complied with the notice and hearing requirements pursuant to
 17 O.C.G.A. § 36-66-1 *et seq.*; and

18 **WHEREAS**, the health, safety and welfare of the citizens of the City will be positively
 19 impacted by the adoption of this Ordinance.

20 **NOW THEREFORE**, be it and it is hereby ordained by the Mayor and Council of the
 21 City of Jonesboro:

22 **Section 1.** The Code of Ordinances of the City of Jonesboro, Georgia, is hereby amended
23 by revising the Appendix (Thoroughfare Plan) of Chapter 86 (Zoning); to be read and codified as
24 set forth in Exhibit A, attached hereto and made a part by reference, with added text in bold and
25 underlined font.

26 **Section 2.** (a) It is hereby declared to be the intention of the Mayor and Council that all
27 sections, paragraphs, sentences, clauses and phrases of this Ordinance are or were, upon their
28 enactment, believed by the Mayor and Council to be fully valid, enforceable and constitutional.

29 (b) It is hereby declared to be the intention of the Mayor and Council that, to the greatest extent
30 allowed by law, each and every section, paragraph, sentence, clause or phrase of this Ordinance is
31 severable from every other section, paragraph, sentence, clause or phrase of this Ordinance. It is
32 hereby further declared to be the intention of the Mayor and Council that, to the greatest extent
33 allowed by law, no section, paragraph, sentence, clause or phrase of this Ordinance is mutually
34 dependent upon any other section, paragraph, sentence, clause or phrase of this Ordinance.

35 (c) In the event that any phrase, clause, sentence, paragraph or section of this Ordinance shall,
36 for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the
37 valid judgment or decree of any court of competent jurisdiction, it is the express intent of the
38 Mayor and Council that such invalidity, unconstitutionality or unenforceability shall, to the
39 greatest extent allowed by law, not render invalid, unconstitutional or otherwise unenforceable any
40 of the remaining phrases, clauses, sentences, paragraphs or sections of this Ordinance and that, to
41 the greatest extent allowed by law, all remaining phrases, clauses, sentences, paragraphs and
42 sections of this Ordinance shall remain valid, constitutional, enforceable, and of full force and
43 effect.

44 **Section 3.** All ordinances and parts of ordinances in conflict herewith are hereby
45 expressly repealed to the extent of such conflict.

46 **Section 4.** The effective date of this Ordinance shall be the date of its adoption by the
47 Mayor and Council unless otherwise stated herein.

48 **Section 5.** The Ordinance shall be codified in a manner consistent with the laws of the
49 State of Georgia and the City of Jonesboro.

50 **Section 6.** It is the intention of the governing body, and it is hereby ordained that the
51 provisions of this Ordinance shall become and be made part of the Code of Ordinances, City of
52 Jonesboro, Georgia and the sections of this Ordinance may be renumbered to accomplish such
53 intention.

54 **Section 7.** The City Clerk, with the concurrence of the City Attorney, is authorized to
55 correct any scrivener’s errors found in this Ordinance, including its exhibits, as enacted.

SO ORDAINED, this _____ day of _____, 2022.

CITY OF JONESBORO, GEORGIA

Joy Day, Mayor

ATTEST:

Ricky L. Clark, Jr., City Clerk

APPROVED AS TO FORM:

City Attorney

Attachment: Jonesboro Ord. 2022-____ Thoroughfare Plan (3120 : Thoroughfare Plan Revisions)

EXHIBIT A

56 **APPENDIX. - THOROUGHFARE PLAN**

57
58 **Organization of the Plan**

59 *Background.* This Section describes the philosophical foundations of the Thoroughfare
60 Plan.

61 *Commonly-accepted Standards.* This Section presents information, standards and design
62 criteria commonly used by other jurisdictions.

63 *Design Guidelines for Street Classifications.* This Section provides standards and design
64 criteria used by the North Carolina Department of Transportation.

65 *Jonesboro Thoroughfare Plan.* This Section represents the application of those standards
66 and design criteria to the Jonesboro context, and comprises the proposed Thoroughfare Plan
67 standards and criteria.

68 **Background**

69 The approach characterizing the Jonesboro Thoroughfare Plan stems from "New
70 Urbanism" and "Traditional Neighborhood Development" models. The approach is also to
71 "Keep It Simple," and accordingly, the name of the plan is proposed as the Jonesboro
72 Thoroughfare Plan.

73 *Post-war Development Model*

74 The following excerpt conveys the roots of these development models that spell a return
75 to a traditional development model that preceded widespread automobile ownership and
76 suburbanization of America.

77 "Prior to WWII, the traditional neighborhood street was in the range of 28
78 feet—30 feet wide with corner radius of 5 feet—10 feet. Since that time, the
79 typical local street has grown to a width of 36 feet, with a corner radius of 25
80 feet. The wider street was intended to move traffic more quickly and
81 efficiently. It has. Unfortunately, faster traffic and increased amounts of
82 asphalt have diminished the quality of our neighborhoods.

83 Through the first quarter of this century, the United States was developed in
84 the form of compact, mixed-use neighborhoods. The pattern began to change
85 with the emergence of modern architecture and zoning and ascension of the
86 automobile. After World War II, a new system of development was
87 implemented nationwide, replacing neighborhoods with a rigorous separation
88 of uses that has become known as conventional suburban development, or

Attachment: Jonesboro Ord. 2022-____ Thoroughfare Plan (3120 : Thoroughfare Plan Revisions)

89 sprawl. The majority of US citizens now live in suburban communities built
90 in the last 50 years."

91 *Principles of New Urbanism* The strength of New Urbanism lies in the design of
92 neighborhoods. This is guided by principles developed by town planners Andres Duany and
93 Elizabeth Plater-Zyberk. According to these planners, an authentic neighborhood contains most
94 of the following elements:

95 A. The neighborhood has a discernible center. This is often a square of a green, and
96 sometimes a busy or memorable street corner. A transit stop would be located at this center.

97 B. Most of the dwellings are within a five-minute walk of the center, an average of roughly
98 2,000 feet.

99 C. There is a variety of dwelling types — usually detached dwellings, townhouses and
100 apartments — so that younger and older people, singles and families, the poor and the
101 wealthy may find places to live.

102 D. There are shops and offices at the edge of the neighborhood, of sufficiently varied types to
103 supply the weekly needs of a household.

104 E. A small ancillary building is permitted within the backyard of each house. It may be used
105 as a rental unit or place to work, e.g., office or craft workshop

106 F. An elementary school is near enough so that most children may walk from their home.

107 G. There are small playgrounds near every dwelling — not more than a tenth of a mile away.

108 H. Streets within the neighborhood are a connected network that disperses traffic by
109 providing a variety of pedestrian and vehicular routes to any destination.

110 I. The streets are relatively narrow and shaded by rows of trees. This slows traffic, creating an
111 environment suitable for pedestrians and bicycles.

112 J. Buildings in the neighborhood center are placed close to the street, creating a well-defined
113 outdoor space.

114 K. Parking lots and garage doors rarely front the street. Parking is relegated to the rear of
115 buildings, usually accessed by alleys.

116 L. Certain prominent sites at the termination of street vistas or in the neighborhood center are
117 reserved for civic buildings. These provide sites for community meetings, education, religion
118 or cultural activities.

119 **Commonly-Accepted Standards**

120 A number of state highway departments have developed standards that advance TND
121 objectives. These standards are consistent with Jonesboro's historic development pattern and
122 are presented here for application to the proposed Jonesboro Thoroughfare Plan.

123 *Street Construction Design Guidelines*

124 *Design Speed*

125 Maximum design speeds should consider the street type, vehicle use and the
126 proposed speed limit. As most streets are "lanes" and "streets" which provide
127 direct access to neighborhoods, the maximum desired vehicle speed is
128 approximately 20 mph.

129 *Street Types and Widths*

130 Specific dimensions of each street element are provided in the table below;
131 dimensions are from curb face to curb face.

132 **STREET TYPES AND PROPOSED WIDTHS**

Street Type	Lane	Parking	Bicycle	Gutter	Median Gutter
Lane	8 feet	8 feet	NA	1 foot	NA
Street	9 feet	6 feet	NA	2 feet	NA
Avenue	11 feet	6 feet	6 feet	2 feet	1 foot
Main Street	11 feet	6 feet	6 feet	2 feet	1 foot
Boulevard	11 feet	6 feet	6 feet	2 feet	1 foot
Parkway	12 feet	NA	NA	2 feet	1 foot

133
134 NOTE: Bicycle lanes are optional when alternate routes to the same destination
135 are provided.

136 Many of the standards advocated in this reference are designed to accommodate
137 the "most frequent and numerous users of TND street networks," that is,
138 motorists, cyclists and pedestrians. Use by oversized vehicles, such as delivery
139 trucks, moving vans, school buses and fire trucks, is generally infrequent,
140 particularly on residential streets and lanes. A basic premise of TND-responsive
141 design is that "A street should be no wider than the minimum width needed to
142 accommodate the usual vehicular mix desired for that street. On a properly
143 designed TND street, the occasional oversized vehicle may cross the centerline
144 of a street when making a right turn."

145 *Stopping Sight Distances*

146 Minimum stopping distances are referenced to design speed. According to the
147 TND standards advanced, sight distances should be accommodated for both
148 vertical and horizontal alignments. Stopping distances must be increased for
149 downhill grades. Distances under wet pavement conditions are as follows:

Design Speed	Minimum Stopping Distance
20 mph	125 feet
25 mph	150 feet
30 mph	200 feet

150

151

Vertical Curve Design

152

K values for vertical curve design should be consistent with design speeds. The maximum centerline grades should also be consistent with design standards.

153

154

Centerline Radii

155

The criteria for minimum centerline radius for design speeds of 25 mph or less (no super elevation) are:

156

Design Speed	Minimum Centerline Radius
20 mph	90 feet
25 mph	175 feet

157

158

Curb Radii

159

A minimum curb radius of 15 feet is recommended for design speeds of 20 mph. Certain intersections on avenues, main streets and boulevards may require a curb radius of as much as 25 feet. In instances of larger curb radii, sidewalks may be set back six to 10 feet from curbs. In addition, on-street parking may be prohibited within 30 feet of the intersection on each street.

160

161

162

163

164

Intersection Sight Triangles

165

The minimum sight triangle for stop conditions at street intersections shall be 70 feet along the major road right-of-way and 20 feet along the minor road right-of-way. The intersection sight triangle shall be permanent right-of-way. These dimensions may be reduced for lower design speeds on lanes and streets.

166

167

168

169

Curb Construction

170 All curbed streets shall be built in accordance with GDOT requirements for
 171 vertical curb and gutter construction. Gutters for lanes are to be two feet wide;
 172 street median gutters are to be one foot.

173 *Pavement Design*

174 Alleys shall conform to City of Jonesboro standards as to pavement section for
 175 local streets. All other roads shall meet the pavement design criteria established
 176 in the "City of Jonesboro Development Code."

177 *Sidewalks*

178 Minimum sidewalk width is five feet for neighborhoods and eight feet for
 179 commercial districts. Sidewalks shall also meet or exceed the guidelines of the
 180 Americans with Disabilities Act.

181 *Cyclists*

182 On lower volume streets, cyclists should be considered a normal part of the
 183 vehicle traffic on the street. On higher volume streets, cyclists should be
 184 accommodated with six-foot wide bike lanes; separate bikeways may be
 185 considered. Routing for cyclists may include signs and striping, including
 186 changing the color of the bike lane, as appropriate.

187 *Transit*

188 Road design should be compatible with transit. Transit should be addressed
 189 wherever it is present and should be appropriately planned for developing areas.

190 *On-street Parking*

191 Parking on lanes and local streets is not designated or marked. On-street parking
 192 along major streets should be signed, marked or otherwise clearly designated.

193 *Curb Cuts*

194 Curb cuts, or driveways, should be minimized to reduce impacts to on-street
 195 parking, conflicts with pedestrians and cyclists and interruptions in traffic flow.

196 *Planting Strips and Street Trees*

197 Planting strips, located between the curb and sidewalk, parallel with the street,
 198 shall be six feet or more in width. Small street trees may be planted within three
 199 feet of the back of curb and should generally be planted along the centerline of
 200 the planting strip along streets with design speeds of 20 mph or less, or along
 201 streets with on-street parking. In commercial areas with high pedestrian
 202 volumes, granted tree wells may be used in lieu of planting strips. Trees and
 203 other objects should be restricted from corners for distances of 30 feet on all
 204 sides to maintain sight lines. Along all planting strips, the area between two feet
 205 and seven feet above ground shall be maintained as a clear zone to preserve
 206 sight lines and accommodate pedestrians.

207 *Utilities*

208 All utility installations within rights-of-way shall be consistent with the City of
 209 Jonesboro Development regulations. Underground utilities may cross under or
 210 run longitudinally under the pavement in residential subdivision streets,
 211 provided future utility stub-outs are installed prior to paving. Underground
 212 utilities may cross under all other streets and roadways, but may not run
 213 longitudinally under the pavement, except in unusual situations approved by the
 214 City Engineer.

215 *Lighting*

216 Shorter light standards located on a reduced spacing are preferable to fewer,
 217 taller, high-intensity light standards. The scale of lighting fixtures and the
 218 illumination provided must be appropriate for both pedestrian and vehicular
 219 movement.

220 **Design Guidelines by Street Classification**221 *Alleys*

222 Alleys provide access to residential and commercial properties, but are not
 223 designed to handle through traffic. Alleys are found primarily in single-family
 224 residential developments and serve as rear access to garages. Business owners
 225 sometime use alleys for locating dumpsters. Utilities are often provided in alleys
 226 to connect to the rear of homes or businesses. A minimum right-of-way of 20
 227 feet is required, with a minimum pavement width of 12 feet.

228 *Lanes*

229 Lanes provide access to single-family dwellings and are generally two to six
 230 blocks in length. A street width of 18 feet is typical, with storm drainage
 231 addressed by curb and gutter. On-street parking is permitted, though usually
 232 limited to guests. Planting strips six feet in width parallel five-foot sidewalks
 233 that are located on both frontages. The design speed for lanes is 20 miles per
 234 hour (mph) and a 40-foot right-of-way is required.

235 *Streets*

236 Streets provide access to many forms of housing and are generally two to six
 237 blocks in length. Streets are 28 feet wide, with curb and gutter and on-street
 238 parking. Planting strips six feet in width and five-foot sidewalks on both sides of
 239 each frontage are typical. Design speed for streets is 20 mph and a 50-foot right
 240 of way is required.

241 *Avenues*

242 Avenues convey vehicular traffic over short distances at moderate speeds. These
 243 routes serve as connectors between neighborhoods and mixed-use and
 244 commercial centers. Avenues often lie along an important axis, terminating at

245 prominent buildings or plazas. Avenues may also provide circulation around
246 squares or neighborhood parks.

247 Recommended street width is 26 feet on both sides of an 18-foot median. This
248 configuration accommodates one 12-foot travel lane, a six-foot bike lane and an
249 eight-foot parallel parking space. A minimum right-of-way of 98 feet and a
250 maximum of two travel lanes are recommended. Planting strips with a width of
251 six feet and eight-foot sidewalks are also recommended on each side. Design
252 speed for avenues is 30 mph.

253 *Main Streets*

254 Main streets provide low-speed access to neighborhoods and high-density
255 residential and commercial districts. A 66-foot right-of-way is required to
256 accommodate sidewalks, curb and gutter and on-street parking, which is to be
257 striped. Travel lanes on main streets are 11 feet and limited to two travel lanes.
258 Bike lanes are optional, but if provided, a minimum width of six feet is
259 recommended. Sidewalks having a minimum width of eight feet and installed on
260 each side of the right-of-way are also recommended. Planting wells using six-
261 foot tree grates are recommended rather than medians. Bike lanes are optional.

262 Features unique to main streets are "bulb-outs" at intersections and mid-block
263 crossings; both of which are intended to enhance pedestrian use and safety.
264 Posted speeds should not exceed 25 mph.

265 *Parkways*

266 Parkway are designed to serve motorists at the edge of towns or in agricultural
267 areas. They are used for travel into town, or for travel through natural areas.
268 Parkway are not designed for developed areas as when the parkway enters
269 town, these routes transition to a boulevard.

270 Parkway require a minimum right-of-way of 118 feet. Travel lanes are typically
271 11—12 feet and a typical section uses a shoulder with ditches to accommodate
272 runoff. Parkway can accommodate abundant pedestrian amenities; landscaped
273 medians up to 30 feet wide, multi-use trails ranging from 10—14 feet in width,
274 planting strips of 7—20 feet and bikeways separated from travel lanes are not
275 uncommon. Storm water runoff can be addressed using swales or curb and
276 gutter. The multi-use trails may be established on either or both sides of a
277 parkway.

278 A paved shoulder having a minimum width of six feet should be provided on
279 high-speed parkways, that is, those with posted speeds greater than 45 mph.
280 Maximum design speed for parkways is 50 mph.

281 **Jonesboro Thoroughfare Plan**

282 Standards and design criteria adopted by other jurisdictions can provide an appropriate
283 frame of reference in considering local plans. However, this information must be tailored to the
284 Jonesboro context. The following standards and design criteria are proposed:

285 The Jonesboro Thoroughfare Plan establishes a street hierarchy comprised of Primary
286 Arterial, Major Collector and Local Street. These are organized in order of size, with the
287 Interstate conveying the highest traffic volumes and the highest speeds; local streets carry the
288 lowest volumes and are characterized by the lowest speeds. Each street classification in the
289 hierarchy is described below:

- 290
- 291 Primary Arterial •
- 292
- 293 Major Collector •
- 294
- 295 Local Street •

296 *Primary Arterials*

297 Arterials are designed to provide a high degree of mobility and serve longer
298 vehicle trips to, from, and within urban areas. Arterials form the skeleton of the
299 roadway network, linking urban centers such as the Central Business District,
300 industrial parks, commercial centers, major residential developments and other
301 key activity centers. Primary Arterials are designed to carry between 45,000 and
302 75,000 trips per day. The City of Jonesboro has only one Primary Arterial and
303 that is Tara Boulevard (Highway 19/41).

304 *Major Collector Streets*

305 Collector streets link neighborhoods to commercial districts and commuter
306 traffic to secondary arterials. These streets are well traveled and are built to an
307 urban standard. Collector streets are typically two- to four-lane facilities with an
308 average daily traffic count between 7,500 and 15,000 vehicles. The following
309 streets comprise Jonesboro's Major Collector Streets:

- 310 Fayetteville Road
- 311 North Avenue
- 312 North Main Street
- 313 South Main Street
- 314 McDonough Street
- 315 Smith Street
- 316 Stockbridge Road/Highway 138
- 317 Jodeco Road

318 Old Morrow Road, from the current northern boundary line of the **entire** City
319 **portion** south to the intersection of Old Morrow Road and Raymond Street

320 *Local Streets*

321 Local streets serve neighborhoods and are generally arranged in a grid pattern
322 although development out from Jonesboro's historic core tends to be served by
323 curvilinear street patterns. These roads accommodate access to collector streets
324 and local destinations at low speeds; sidewalks encourage pedestrian travel and
325 community livability. Standards and design criteria pertaining to local streets are
326 as follows:

327
328 Local streets shall be limited to a two-lane section with a two foot curb and gutter on each
329 frontage.

330
331 Pavement sections shall be comprised of two 12-foot lanes with parking permitted.

332
333 Stormwater runoff shall be addressed using drainage sales.

334
335 Five-foot sidewalks shall be established on each frontage as well as landscaped strips having a
336 minimum dimension of four feet. Shade trees shall be planted on 50-foot centers.

337
338 Right-of-way required for a local street shall be a minimum of 50 feet.

339
340 All local streets in the "town center" shall have sidewalks and pedestrian-scale street lights.

341 The following streets comprise Jonesboro's local **public** streets:

Adamson Drive	Elaine Terrace	Rendor Street
Arnold Place	Evenview Circle	Rhett Butler Drive
Batiste Garden Circle	Evenview Drive	Riley Way/Plant St
Batiste Lane	Fayette Ave	Roberts Street

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Batiste Park Road	Gloria Drive	Rogers Avenue
Batiste Way	Government Circle	Royston Street
Broad Street	Hanes Street	Scarlett Drive
Brown Leaf Drive	Hightower Street	Scott Drive
Brown Drive	Huie St	Sims Street
Burkshire Court	Ingleside Drive	Souder Way
Burnette Street	Irwin Street/Irvin Street	South Ave
Burnside Street	Johnston Street/Johnson St	Spring Street
Carlton Drive	Key Street	Starr Drive
Carriage Lane	King Street	Stewart Avenue
Cecelia Circle	Lee Street	Sunnybrook Drive
Cecelia Drive	Memorial Avenue	Thornton Drive

Chestnut Street	Mercer Court	Turner Rd
Church Street	Mercer Drive	Wallis Street
Cloud Street/St. James Place	Moore Street	Watterson Street
College St	North Lake Drive	Wayne Avenue
Courthouse Alley/Courthouse St	Old Morrow Rd, from its intersection with Raymond Street, south to its intersection with Highway 138 Spur. City Center Way	West Avenue
Courthouse Way	Old Stockbridge Road	West Mill Street
Crowder Street	Pharr Avenue	West Mimosa Drive
Dean Street	Pine Circle	Whiteline Street
Dixon Road	Poplar Street	Wilburn Street
Dixon Street	Porter Lane	Williamson Mill Rd

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East Dixie Drive	Raymond Street	Woodhaven Drive
East Mimosa Drive	Red Briar Way	Woodland Drive

342

343 (Ord. No. 05-08, § 2, 8-15-05, 8-10-20, **5-09-22**)

344

345

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CITY OF JONESBORO, GEORGIA COUNCIL
Agenda Item Summary

Agenda Item #

13.9

- 9

COUNCIL MEETING DATE

May 9, 2022

Requesting Agency (Initiator)

Office of the City Manager

Sponsor(s)

Community Development Director Allen

Requested Action *(Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)*

Council to consider approval of proposed text amendment, 22-TA-010, Ord. 2022-012 to the City of Jonesboro Code of Ordinances, regarding proposed additions and revisions to Chapter 86, Zoning, Article XVI, Signs, of the City of Jonesboro Code of Ordinances.

Requirement for Board Action *(Cite specific Council policy, statute or code requirement)*

Chapter 86, Article XVI Signs

Is this Item Goal Related? *(If yes, describe how this action meets the specific Board Focus Area or Goal)*

Beautification, Community Planning, Neighborhood and Business Revitalization

Summary & Background

(First sentence includes Agency recommendation. Provide an executive summary of the action that gives an overview of the relevant details for the item.)

Agency recommendation – Approval of revision to Sign Ordinance; Several necessary changes have been proposed for the Sign Ordinance.

Section 86-477 Definitions – Several definitions were added, including “back glow” and “string lights.”

Section 86-487 Prohibited Signs – This section was revised to include string lights and back glows.

Sec. 86-489 General Regulations – Clarification was provided for monument signs in the Historic District.

Sec. 86-490 Regulated Signs – Certain setbacks for signs were revised or deleted. The standard for intervals of flashing and scrolling of electronic messages on certain streets was revised. A distinction was made between flashing and scrolling text.

Sec. 86-495 Historic District – Provisions for monument signs, formerly not allowed in the Historic District were made, conforming to certain standards (and stricter than monument signs outside of the Historic District).

Fiscal Impact

(Include projected cost, approved budget amount and account number, source of funds, and any future funding requirements.)

n/a

Exhibits Attached *(Provide copies of originals, number exhibits consecutively, and label all exhibits in the upper right corner.)*

- Sec 86-477 Sign Definitions
- Sec 86-487 Prohibited Signs
- Sec 86-489 Monument Signs
- Sec 86-490 Sign setbacks

FOLLOW-UP APPROVAL ACTION (City Clerk)

Typed Name and Title

Ricky L. Clark, City Manager

Date

May, 9, 2022

Signature

City Clerk's Office

- Sec 86-490 Electronic Signs
- Sec 86-495 Monument Signs
- Legal Notice - Sign Ordinance Revisions May 2022
- Jonesboro Ord. 2022- ____ Sign Ordinance

Staff Recommendation *(Type Name, Title, Agency and Phone)*

Approval

Sec. 86-477. - Definitions.

(a) For purposes of this article, certain words are hereby defined. Words used in the present tense shall include the future, the singular shall include the plural, the plural shall include the singular. The word "shall" is mandatory and not discretionary.

(b) Unless otherwise indicated, the following words and terms shall have the meaning ascribed herein:

~~2005~~ *Zoning Ordinance* means the provisions contained in Chapter 86 of the Code of Ordinances, City of Jonesboro, Georgia, as adopted and from time to time amended, **including the Sign Ordinance, Article XVI.**

A-frame sign means a portable sign, including a "sandwich sign", not permanently secured or attached to the ground or surface upon which it is located.

Abandoned sign means any display, sign or sign structure that contains or exhibits broken panels, visible rust, visible rot, damaged support structures, holes on or in the sign structure, broken, missing, loose or bent parts, faded or flaking paint, non-operative or partially non-operative illumination or mechanical devices or which is otherwise dilapidated, unsightly, or unkempt. Also, any on-site sign that is located on property which becomes vacant and is unoccupied for a period longer than sixty (60) days shall be deemed to be abandoned. Permanent on-site signs for a business temporarily suspended due to a change in ownership or management shall not be deemed to be abandoned unless the property remains vacated for a period of twelve (12) months or more.

Administrator means the individual employed by the City as the "Zoning Administrator" or his or her designee. In the absence of such employment, the term shall mean the individual designated by the City Manager to oversee the enforcement of this article.

Animated sign means any sign with action, motion, changing colors, or having characteristics that require electrical or mechanical energy, including wind-activated elements such as spinners and other aerial devices.

Area of sign face. Only one side of a double-faced sign (with identical sizes and copy) shall be used in computing the allowable face area. For double-faced signs with one side larger than the other, the largest side shall be computed twice to determine the allowable area.

(1) *Ground sign.* The area of a ground sign (monument, pole or pylon) face shall mean, and shall be computed as, the entire area within a continuous perimeter, enclosing the limits of all writing, representation, emblem, or any figure or similar character, together with any portion of the frame, other material, open space, or color forming that forms an integral part of the display or is used to differentiate such sign from the background of framework upon which it is placed. The supports or structure upon which any sign is supported shall be included in determining the sign area whenever such supports are designed in such a manner as to form an integral part of the face display; however, provided that the area of the frame shall not be included in computing the area when the frame is composed of stone or brick and provided the frame contains or has attached no copy, words, writing, letters, or advertisement, although one trademark, insignia, coat of arms, or other similar identifying mark may be affixed to the frame, but may not be internally illuminated, and provided that the surface area of the frame that is

parallel to the display of the sign is no greater than 100 percent of the area of the sign displayed. A ground sign may include individual letters, numbers, figures, mounted on a surface composed of stone or brick or other permanent structures. Poles of ground signs shall not be included in the allowable area if they do not form an integral part of the display and contain no copy, words, writing, letters, advertisement, trademark, insignia, coat of arms, or other similar identifying mark. Pylon portions of ground signs shall not be included in the allowable area if they do not form an integral part of the display and contain no copy, words, writing, letters, advertisement, trademark, insignia, coat of arms, or other similar identifying mark.

(2) *Wall sign.* The area of a wall sign shall mean and shall be computed using the smallest contiguous square, circle, rectangle, triangle, or combination thereof, that would encompass the external limits of the writing, representation, emblem, or other display, together with any material or color forming any integral part of the background of the display or used to differentiate the sign from the backdrop or structure against which it is placed. When a wall sign is formed by placing individual letters, numbers, or figures on the wall, without a distinguishing background, the area shall be determined by a contiguous perimeter drawn around all letters, numbers, figures, trademark, or other symbols, enclosing the limits of writing. Any letters, numbers, figures, trademarks, or graphics separated by 36 inches or more shall be considered two separate wall signs.

(3) *Three-dimensional sign.* The area of a three-dimensional sign shall be determined by a contiguous perimeter drawn around the three-dimensional sign enclosing the limits of the three-dimensional sign; said perimeter to be drawn around the vertical plane through the sign which creates the perimeter with the largest area. For the purposes of computing the sign face area; the area of the above-described perimeter shall be doubled, which product shall be the allowable face area of the sign for purposes of this sign ordinance.

Awning or canopy sign means a sign imposed or painted upon any roof-like structure that provides either permanent or temporary shelter for adjacent walkways or entrances to a building or property.

***Back glow.* A neon or other lighted accent on the back of a sign that extends an inch or more from the sign edges.**

Banner means a sign with or without characters, letters, illustrations, or ornamentation, applied to cloth, paper, plastic or fabric of any kind with only such material for backing, the same being characteristically hung or displayed on buildings or other structures, or suspended in midair across streets, passageways, and other areas visible to the general public.

Bench sign means any sign attached to or painted upon a bench or other seat placed in the public view and meant to be for public use or viewing.

Building face projection means the facade area of a building, generally parallel to the street, excluding roofs, covered sidewalks, or facade areas which are perpendicular to the street. For applicants located in a planned center, the building face projection shall be that portion of the front facade that the applicant occupies.

Building line means a line established in general, parallel to the front street line, between which line and the street no part of a building shall project. *Also called a setback line.*

Changeable copy sign means a sign on which panels of copy may be changed manually in the field, or boards or backgrounds upon which changeable letters or changeable panels may be placed. *See also Electronic Changeable Copy Sign.*

City means the City of Jonesboro, Georgia.

City Code means the Code of Ordinances, City of Jonesboro, Georgia.

Code enforcement officer means the designated code enforcement officer the City of Jonesboro, Georgia.

Council means the City Council of Jonesboro.

Decision date means the date upon which the Administrator makes a final decision to approve or to deny an application for authorization to erect a sign.

Designated agent means an individual who is licensed as a real estate broker or sales agent by the State of Georgia, and who is contracted with the owner(s) of land to sell, lease or manage said land or parts thereof.

District means a zoning district.

Double-faced sign means a sign which has two display areas against each other, where one face is designed to be seen from one direction and the other face from another distinct direction, and where the two display areas are no more than 19 20 inches apart at any location on the displays.

Electronic Changeable copy sign means a sign on which displays of copy may be changed electronically in the field or by remote means.

Electronic Menu Board means a commercial sign, usually used by a restaurant, which is either mounted to the building, or located near the building alongside a driving lane.

Electronic message center sign (EMC) means a computer programmable sign capable of displaying words, symbols, figures, or picture images that can be altered or rearranged on site or by remote means without altering the face or surface of the sign. Said messages are displayed through the use of LED, LCD, plasma or other similar type panels or screens. If any indoor EMC sign is visible from outside the building or other structure in which it is located, it will be subject to all conditions and standards of this article.

Erect means to build, construct, attach, paint, hang, place, replace, suspend, or affix or fabricate a sign, which shall also include painting of a wall sign (mural), or other graphics.

Exposed neon means neon tubing left uncovered or exposed to view on exterior of structure or a building.

Feather Flag means an upright sign, with or without characters, letters, illustrations, or ornamentations applied to cloth, paper, flexible plastic, or fabric of any kind with only such material for backing. Feather flags are generally a single sign attached to a support post. This definition also applies to tear drop flags, windfeather flags, bow flags, and other similar type signs.

Flag means a sign consisting of fabric or similar material attached at one end to a pole or building and hanging freely such that it may flutter or move in the wind.

Flashing sign means a sign, the illumination of which is not kept constant in intensity at all times when in use, and which exhibits sudden or marked changes in lighting effects or intensity.

Frame means the portion of a sign that anchors it to the ground or a structure and supports or encloses the sign face.

Grade means the current elevation of the ground at or around a sign location.

Graffiti means any writing or drawings scribbled, scratched, or sprayed illicitly on a wall or other surface in a public place, without permission by the property owner and unauthorized by the City or other entity.

Ground sign means a permanently affixed sign, which is wholly independent of a building for support. *See also Monument, Pole, and Pylon signs.*

Hanging sign means a sign suspended downward from a portion of a building or other structure, usually by a chain, rope, or other device.

Height of a ground sign means the vertical distance from the base of the sign at normal grade to the top of the highest component of the sign. Normal grade shall be the predominant grade after construction, exclusive of any filling, berming, mounding or excavating for the purpose of locating or elevating the sign. Base shall be where the sign support meets, or should meet, the normal grade. Signs with a height of greater than six feet are prohibited without an approved variance. Any ground sign 6 feet high or taller shall require certified engineering drawings for the foundation, etc.

Historic district means any of the following zoning districts in the city as categorized in the ~~2005~~ Zoning Ordinance: H-1 (Historic District); H-2 (Historic District); and the Historical Residential Overlay.

Human sign means a sign held by or attached to a human for the purposes of relaying a message to surrounding persons. This can also include a person dressed in costume for the purpose of drawing attention to an individual, business, commodity, service or product.

Illuminated sign, external means a sign illuminated by an external light source not mounted to the sign and directed toward such sign.

Illuminated sign, internal means a sign illuminated by an internal light source.

Logo means a proprietary graphic used as an identifying mark of a company, business, or organization.

Lot means a parcel of land which meets all requirements of the city, including zoning and subdivision requirements, for a legally developable lot for the zoning district in which it is located, meets all of the minimum size, dimension, road frontage and other requirements for a developable lot within its zoning district, and which may be developed or used for purposes consistent with those permitted within its zoning district.

Mansard means a style of roof where each face of which has a steeper lower part and a shallower upper part.

Mayor means the Mayor of the City of Jonesboro.

Mobile sign means any sign which is mounted or designed for mounting on wheels, or which is mounted or designed for mounting on a towed vehicle.

Monument sign means a free-standing sign mounted directly upon the ground and not raised by vertical supports. A type of *Ground sign*.

Multiple frontage lots mean lots that have frontage on two or more public streets.

Mural means a type of wall sign that is painted or otherwise attached or adhered image or representation directly on the exterior wall of a building (whether in whole or in part) that is visible from a public right-of-way or neighboring property, which is meant to be decorative in nature and where architectural elements of a given wall are incorporated harmoniously therein.

Neon means a lamp or tube filled with electrically charged gas thereby creating a light source.

Neon accents means neon lighting around windows (inside or outside the window), building facades, rooflines, doors, signs, and other building structures, building projections or designs upon buildings.

Non-residential zoning district means any of the following zoning districts in the City as categorized in the 2005 Zoning Ordinance: H-1 (Historic District); H-2 (Historic District); MX (Mixed Use District); O-I (Office and Institutional District); C-1 (Neighborhood Commercial District); C-2 (Highway Commercial District); M-1 (Light Industrial District); Tara Boulevard Overlay; and Assembly Overlay; For purposes of this article, lots zoned for mixed residential and commercial use shall be considered to be located in a Non-Residential Zoning District.

Non-conforming sign means signs, which, on the effective date of the original sign ordinance, which were approved or legally erected under previous sign restrictions, and which became or have become nonconforming with respect to the requirements of the original sign ordinance or this article.

Obscene. The portrayal or description of sexual matters or sexual anatomical features through letters, words, or images.

Outparcel means a lot carved from a planned center which is in compliance with all city requirements and ordinances for a legal stand-alone lot on which a free-standing building is constructed which building meets all City building line or setback requirements.

Parapet means a low protective wall along the edge of a roof, bridge, or balcony.

Pennant [shall] mean several small flags connected to a single line. See *Spectacular signs*.

Permanent Sign means a sign that is entirely constructed out of durable materials and is fixed in place.

Person means any individual, association, corporation, firm, organization, partnership, trust, or any other entity.

Planned center means a group of two or more retail stores, service establishments, offices, industries, or any other businesses, or combination thereof, consisting of individual buildings or units which are either adjacent to or abutting one another (or in an office park in close proximity to one another), and which

are planned to serve the public, and which share common amenities or common area, sidewalks, parking areas or driveways.

Pole sign means a freestanding sign that is supported by one or more vertical, structural elements that are usually architecturally dissimilar to the design and material of the sign face and significantly less than the width of the actual sign face. A type of *Ground sign*.

Primary arterials mean roads designed to provide a high degree of mobility and serve longer vehicle trips to, from, and within urban areas. Arterials form the skeleton of the roadway network, linking urban centers such as the central business district, industrial parks, commercial centers, major residential developments and other key activity centers. Primary arterials are designed to carry between 45,000 and 75,000 trips per day. The City of Jonesboro has only one primary arterial and that is Tara Boulevard (U.S. Highway 19/41).

Pylon sign means a freestanding sign that is supported by one or more vertical, structural elements that are usually architecturally similar to the design and material of the actual sign face. A type of *Ground sign*.

Residential zoning district means any of the following zoning districts in the city as categorized in the 2005 Zoning Ordinance: R-2 (Single-Family Residential District); R-4 (Single-Family Residential District); R-C (Cluster Residential District); R-A (Single-Family Attached Residential); and R-M (Multifamily Residential District).

Roof sign means any sign erected or maintained wholly or partially on or over the roof of a building. This requirement does not include those signs that may be mounted on parapets or mansards, which may extend above the roofline.

Sandwich sign. See *A-Frame sign*.

Shopping center is a planned center, often with multiple, connected storefronts.

Sidewalk sign. See *A-Frame sign*.

Sign means any surface, frame, letter, figure, character, mark, plane, point, design, picture, stroke, stripe, reading matter, material, fabric, device, object, three-dimensional object, or display which bears lettered, numbered, pictorial, or sculptured matter, designed to convey information visually or to draw attention and which is exposed to public view. For the purpose of this article, the term "sign" shall not include those devices located entirely within a building or structure, unless such devices are considered window signs; additionally the term sign shall include all structural members used to erect or mount same, and any company colors, trademarks, service marks, brand names, logos, symbols, or roof shapes, which are generally used by the company in the design of its buildings, and are generally used, or identified, as trade styles or other identifying marks or symbols of the company's business.

For the purposes of this article, the following are not considered signs:

Interior Signs. Signs or other visual communicative devices that are located entirely within a building or other enclosed structure and are not visible from the exterior thereof.

Architectural Features. Decorative or architectural features of buildings (not including lettering, trademarks, or moving parts).

Symbols Embedded in Architecture. Symbols, when such are permanently integrated into the structure of a building; the definition also includes foundation stones and cornerstones.

Personal Appearance. Items or devices of personal apparel, decoration, or appearance, including, but not limited to, tattoos, makeup, wigs, costumes, and masks (but not including human signs).

Manufacturers' Marks. Marks on tangible products that identify the maker, seller, provider, or product and which customarily remain attached to the product even after sale.

Fireworks, Candles, and Artificial Lighting. The legal use of fireworks, candles, and artificial lighting not otherwise regulated by this article or elsewhere in the City Code.

Vehicle and Vessel Insignia. As shown on street-legal vehicles and properly licensed watercraft, including, but not limited to, license plates, license plate frames, and registration insignia.

Gravestones and grave markers.

News racks and newsstands.

Shopping carts, golf carts, and horse-drawn carriages with required decals and insignias and not displaying any other messages thereon.

Vending machines that do not display messages apart from the product(s) being sold.

Graphic images that are visible only from above, such as those visible only from airplanes or helicopters, but only if not visible from the street surface or public right-of-way (but not including roof signs).

Holiday and cultural observance decorations that are on display for not more than 60 calendar days per year (per parcel or use) and which do not otherwise include messages or are meant as advertisement of same.

Sign face means the part of a sign that is or can be used to convey information visually.

Special event means any planned occurrence which does not take place on a daily, weekly, or monthly basis and is designed as a celebration or an irregular occurrence to attract business or raise money.

Examples of a special event include: grand openings, seasonal sales, liquidations, going-out-of-business sales, vehicle shows/displays, craft shows, rummage sales, bake sales, and festivals.

Spectacular sign means an animated sign, streamer, pennant, balloon and other air or gas filled device, search light, laser, beacon, or other light projecting devices, designed to attract attention to a business, event, or structure.

Stake sign means any temporary sign with supported by uprights which are placed into the ground, and not supported by or suspended from any building with ~~signable~~ display area not greater than five square feet. A stake sign may not be more than four feet high to the top of the sign component, when placed and standing in ground. A stake sign may not be placed within the a public right-of-way.

Standard informational sign means any temporary sign containing no reflective elements, flags or attachments that are not rectangular in proportion, supported by braces, stakes, metal frames or uprights not greater than three and one-half inches, placed into the ground, and not supported by or suspended from any building. Standard informational signs shall not include banners, beacons, and streamers.

Streamers mean several small flags connected to a single line. See *Spectacular signs and Pennants*.

***String lights.* Electric or solar-powered lights connected and spaced along a wire, string, or cable, which adorn or frame windows, doors, or other external features of a structure, which are installed to call attention to a business, industry, or other organization. A form of *spectacular sign*. Does not pertain to holiday and cultural observance decorations.**

Swinging or projecting sign means a sign projecting perpendicularly more than 12 inches from the outside wall or walls of any building or supports upon which it is located. See also *Hanging sign*.

Temporary sign means any sign constructed of cloth, canvas, vinyl, paper, plywood, fabric, or other lightweight material not well suited to provide a durable substrate or, if made of some other material, is neither permanently installed in the ground nor permanently affixed to a building or structure which is permanently installed in the ground. Temporary signs are not intended or suitable for long-term or permanent display.

Three-dimensional sign means any sign that is solid rather than flat and can be measured in three different directions, usually the height, length, and width (depth).

Trailer sign. See: *Mobile sign*.

Unit means a portion of a planned center which by City ordinances and codes may be occupied by a single use or tenant, and which is segregated from other uses or tenants within the planned center by vertical walls (may include doors and windows) and a floor and a ceiling, and which has a separate entrance from other units to the outside.

Vehicle sign means any sign painted, drawn or affixed to or on a vehicle including an automobile, truck, van or trailer.

Wall sign means a sign applied to or mounted to the wall or surface of a building or structure, the display surface of which does not project more than 15 inches from the outside face of the wall of such building or structure and does not extend above the highest horizontal line of the wall. The vertical surface of a canopy is not a wall for purposes of this article.

Window sign means any type of sign located entirely within the interior of a building or structure, and placed near a window or door with window elements, the letters, numbers, pictorial or sculptured matter of which is visible from the exterior of the premises.

(Ord. No. 2016-004, § 1(Exh. A), 3-14-16) **(5-09-2022)**

Sec. 86-487. - Prohibited signs.

The following signs are prohibited in all zoning districts of the city:

- (1) Air and gas filled devices, including "air dancers" and helium inflatables;
- (2) Awning and canopy signs, except as authorized in section 86-495;
- (3) Banners, except as authorized in section 86-494;
- (4) Bench signs;
- (5) Flashing signs, **including string lights adorning or framing windows, doors, and other exterior features of structures on a property;**
- (6) Mobile signs or trailer signs;
- (7) Roof signs, **but not parapets or the steep portion of mansards utilized for sign displays;**
- (8) A-frame signs, except as authorized in section 86-495;
- (9) Signs on a public right-of-way or on city property;
- (10) Signs that due to color, shape, size, height, lighting, location, and/or position appear to be in imitation of or may be confused by motorists or pedestrians for an official traffic control device or signal;
- (11) Signs that due to color, shape, lighting, etc. appear to be in imitation of or may be confused by motorists or pedestrians for an official emergency warning device or signal;
- (12) Signs that impede the view of an official traffic control device or signal;
- (13) Signs which emit or utilize in any manner any sound capable of being detected on any public right-of-way by an individual with normal hearing;
- (14) Signs affixed to utility poles, trees, street markers, and fence posts or placed on any curb, sidewalk, fence, hydrant, bridge or other surface located on public property or over or across any public street;
- (15) Signs that contain exposed neon or neon accents, **including "back glows;"**
- (16) Signs that are erected, located or maintained in such a manner as to interfere with safe and free ingress or egress of any door, any window, an emergency exit, or any fire escape;
- (17) Spectacular signs, including pennants, streamers, **and including string lights adorning or framing windows, doors, and other exterior features of structures on a property;**
- (18) Swinging or projecting signs, except as authorized in sections 86-489(c) and 86-495;
- (19) Hanging or suspended signs, except as authorized in sections 86-489(c) and 86-495;
- (20) Signs which obstruct sight of motorists or pedestrians so as to create safety hazards for motorists or pedestrians and which do not meet applicable GDOT sight standards;
- (21) Vehicle signs with a total sign area in excess of ten square feet per vehicle, and in excess of six square feet per side, and:
 - a. On a vehicle that is parked on a non-residential lot, and the vehicle is not being used for the purpose of providing transportation for the owner, employees, inventory, merchandise, supplies, or materials concerning a business operated on that lot; and
 - b. On a vehicle that is a "junk" or inoperable vehicle parked on a lot, but still being used for advertising purposes.
- (22) Human signs;
- (23) Feather flags and the like;
- (24) Signs displaying any statement, word, character or illustration of an obscene nature.

(Ord. No. 2019-009 , § 1, 3-11-2019)(5-09-2022)

Sec. 86-489.- General Regulations.

(c)

(1) A planned center, not located along Tara Boulevard ~~or in the Historic District~~, shall be entitled to one monument sign on each street right-of-way fronted. These permitted signs shall be limited to sign face areas of 45 square feet each with a maximum frame height of six feet from grade. No portion of the sign shall include an area for changeable letters. **Sec. 86-495 (3)(k) shall govern the standards of monument signs in the Historic District.**

(2) A planned center, not located along Tara Boulevard shall also be entitled to one ground sign per entrance. Each such ground sign may have multiple face panels, the number of which shall not exceed the number of businesses or organizations located within the planned center. The size and number of face panels shall not exceed the total allowable sign face area for a ground sign. No portion of the sign or any face panel shall include an area for changeable letters, either manual or electronic.”

Sec. 86-490. - Regulated signs.

- (a) Ground signs, which are permanent, shall be permitted in non-residential zoning districts. No ground sign shall have a height greater than six feet above normal grade, or a sign face area greater than 35 square feet (each side) for lots with a single building and 45 square feet (each side) for planned centers. No portion of a ground sign shall ~~not~~ be located within ten feet of a street right-of-way or within ~~50~~ **ten** feet of any ~~other permanent sign~~, major structure or building. **No new ground sign shall obscure the view of an existing sign from the street right-of-way.** Changeable copy shall not exceed 33 percent of the area of the sign face. Ground signs are allowed only on lots upon which there is a building which is currently occupied pursuant to a current and valid certificate of occupancy issued by the City or which is currently being developed under an active building permit issued by the City.

Sec. 86-490.- Regulated signs.

(c) Electronic message center signs are permitted freestanding signs in non-residential zoning district subject to the following:

- (1) A maximum of one electronic message center sign is allowed per **authorized** lot;
- (2) An electronic message center sign shall not exceed 33 percent of the total sign face area of the freestanding sign on which the electronic message center sign is located;
- (3) Each message (electronic changeable copy) displayed on an electronic message center sign shall remain static for at least five seconds following the completion of its transition, **whether by flashing on and off or scrolling**, from the previous message **to a new message**. As used in this subsection, “static” shall mean display that is fixed in one position with no portion of the display ~~being in motion~~ **flashing** or changing in color or intensity **for less than five seconds**. An exception will be made to this restriction for electronic, real-time displays of time and temperature. **For scrolling letters and words, there shall be a minimum 5-second, no-display interval between the last letter or word of one message exiting the screen and the first letter or word of the next message entering the screen. A scrolling message shall not exceed one sentence per each message.**
- (4) Electronic message center signs shall have automatic dimming capability that adjusts the brightness to the ambient light at all times of the day and night so as to comply with the provisions stated in sections 86-493(j) and (k); and

(5) No display of flashing or moving graphics or animation, **other than letters and words**, shall be allowed;

(6) Electronic message center signs are only permitted in the following zoning districts, **where the primary frontage and address is on a collector or arterial street:**

C-1 neighborhood commercial district.

C-2 highway commercial district.

O&I office and institutional district.

MX mixed use district.

M-1 light industrial district.

Sec. 86-495. - Historic districts.

The purpose of this section is to ensure that signage in the historic district is harmonious in proportion, form, color, and materials to the character of said district. Visual relatedness is crucial to the goal of an integrated historic district, and signs play a key role in helping to preserve the historical district's sense of time and place, and to achieve the desired effect of charm and compatibility. No sign shall be erected, altered, restored or moved within the historic district until an application for a certificate of appropriateness as to exterior architectural features and signage has been reviewed and approved by the historic preservation commission and the design review commission. All proposed changes requiring a certificate of appropriateness shall comply with the applicable design standards in the ~~2005 zoning ordinance~~. **Chapter 86, Article XVI Signs.**

- (1) **Applicability.** This section shall apply only to those structures and uses within the geographical boundaries of the historic districts, the H-1 and H-2 zoning districts, **and non-residential properties within the Historic Residential Overlay.**
- (2) **Compatibility.** As to signs, buildings, structures, and uses within the historic districts, when a provision of this section conflicts with any section in the balance of this article, the provision of this section shall control. Otherwise, to the extent reasonably possible, the provisions of this section shall be interpreted consistent with the provisions of the balance of this article.
- (3) **Signage standards.**
 - a. **General.** Signage shall complement the architectural details of the building and shall not violate or otherwise obscure the architecture of the building to which it is attached. Signs, lettering, or boxed graphics shall not cut across columns, cornices, windowsills, arches or balconies, nor extend above the roofline (except for parapets and mansards) of any building to which it is attached.
 - b. **Lettering, size, and content.** Letters can be painted or mounted directly on a signboard, storefront, wall or window, if in proportion to the storefront. Lots in the H-1 and H-2 historic districts are allowed the same amount of signage as lots outside of the H-1 and H-2 historic districts. In the H-1 and H-2 historic districts, canopy signs and hanging or suspended signs may be utilized. Provided, however, in no case may the total signage area exceed ten percent of the building face to which the sign is attached. Acceptable lettering materials include wood, stone, synthetic stone, metal, and acrylic. The overall design of all signage shall be compatible with the turn-of-the-century theme of the historic district.
 - c. **Materials.** Signs may be constructed of concrete, brick, wood, stone, metal, glass, or synthetic materials that have the same appearance of the aforementioned natural materials due to their finish. All materials shall be compatible with the building's architecture and should be colorfast and resistant to corrosion. Signs shall be professionally finished in accordance with the material selected, whether by sanding, painting, staining and/or sealing, with the edges of the sign framed out and/or sealed.

- d. Lighting. All signs in the historic district, whether ground signs or wall signs, shall only be illuminated by an external light source, and through craftsmanship and materials, shall reflect the design aesthetics of the historic district.
- e. Colors. The historic preservation commission and the design review commission shall consider the context of the surrounding area when reviewing the color of a proposed sign in the historic districts; however, the colors and logos of nationally and regionally recognized businesses shall not be prohibited.
- f. Awning and canopy signs. Awnings or canopies over doors, entrances, windows or outside service areas are permitted in the H-1 historic district. Professionally applied forms, graphics, symbols, lettering, or other visual presentation may be incorporated into the awning or canopy valance/drop flap but are restricted to 20 percent of the awning field. Size of the signage shall be computed as for a wall sign. Signage pursuant to this subsection shall be included within the overall amount of signage allowed under section 86-489. Awnings or canopies shall clear sidewalks by seven feet in height, and project no more than six feet from the building. Canvas or synthetic look-alike canvas are the only materials permitted for awnings and canopies. Metal or vinyl may be approved for awnings or canopies if the overall design is consistent with the H-1 historic district's turn-of-the-century theme. Awnings or canopies may not be backlit. Metal awnings and canopies are preferred.
- g. Hanging or suspended signs. Hanging, suspended, or projecting signs are permitted and shall clear sidewalks by seven feet in height, and project or drop no more than 36 inches from the building. Hanging or suspended signs should project or drop from a wall or roof at a 90-degree angle. Hanging or suspending signs over driveways, alleys, or parking areas is prohibited. Hanging, suspended, or projecting signs shall be limited to a maximum size of six square feet, and if double sided, shall be calculated as only one sign. One hanging, suspended, or projecting sign per business is permitted, and shall be calculated as part of the total signage area allowed under section 86-489. Attractive hardware for hanging is encouraged
- h. Window signs. Interior window signs shall not exceed 25 percent of the total window area exposed to public view. Window signs shall not be included within the overall amount of signage allowed under section 86-489.
- i. Special events. Additional signage is permitted in the historic district under section 86-494, provided that all such additional signage conforms to the aesthetic standards of the historic district.
- j. Ground signs. Ground signs may hang or suspend from a horizontal support that is affixed to the ground by vertical post.
- k. Monument ground signs, mounted directly upon the ground and not raised by vertical supports, may be allowed in the the H-1 and H-2 zoning districts, and non-residential properties within the Historic Residential Overlay, conforming to the following standards.**
 - 1. Shall not have a total height greater than four feet above normal grade.**

2. Shall not have a total width greater than 8 feet (edge of frame to edge of frame).
 3. Shall have a brick or stone base and similar vertical supports. Sign face panel shall be composed of painted wood or high-quality metal.
 4. Shall be illuminated on sides facing streets with external lighting.
 5. Shall be provided appropriate-sized landscaping (shrubs, flowers) around the base.
 6. May be located 5 feet away from the right-of-way line, provided that the sign does not block the view of vehicles leaving the property.
1. A-frame signs. A-frame or "sandwich" signs are allowed at the rate of one per business or parcel. A-frame signs shall not obstruct pedestrian or vehicular routes.
- (4) Any lot in the H-1 and H-2 historic districts **and the Historic Residential Overlay** that is used as residential property shall comply with the residential provisions of this article. Any lot in the H-1 historic district or the H-2 historic district **or the Historic Residential Overlay** for which a business license is maintained shall comply with the non-residential provisions of this article and obtain approval of the **Design Review Commission and** Historic Preservation Commission before the display of any sign.

(Ord. No. 2019-009, § 1, 3-11-2019) **(5-09-2022)**

Legal Notice

Public Hearing will be held by the Mayor and Council of the City of Jonesboro at 6:00 P.M. on May 9, 2022, in the chambers of the Jonesboro Municipal Court facility, 170 South Main Street, Jonesboro, GA, to consider a proposed text amendment to the City of Jonesboro Code of Ordinances, regarding proposed additions and revisions to Chapter 86, Zoning, Article XVI, Signs, of the City of Jonesboro Code of Ordinances. Mayor & Council will first discuss the item at their Work Session, to be held on May 2, 2022 at 6 pm, also in the chambers of the Jonesboro Municipal Court facility, 170 South Main Street, Jonesboro, GA.

David Allen
Zoning Administrator / Community Development Director

Publish 4/20/22

1 STATE OF GEORGIA
2 CITY OF JONESBORO

3 ORDINANCE NO. 2022-

4 AN ORDINANCE TO AMEND THE CODE OF ORDINANCES, CITY OF
5 JONESBORO, GEORGIA, BY AMENDING ARTICLE XVI (SIGNS) IN CHAPTER 86
6 (ZONING); TO PROVIDE FOR CODIFICATION; TO PROVIDE FOR
7 SEVERABILITY; TO REPEAL CONFLICTING ORDINANCES; TO PROVIDE AN
8 ADOPTION DATE; TO PROVIDE AN EFFECTIVE DATE; AND FOR OTHER
9 PURPOSES ALLOWED BY LAW.

10 WHEREAS, the governing authority of the City of Jonesboro, Georgia (the “City”) are
11 the Mayor and Council thereof; and

12 WHEREAS, the City is authorized by its Charter and state law to regulate zoning within
13 the limits of the City; and

14 WHEREAS, the governing authority desires to amend several provisions of its Sign
15 Ordinance to include necessary updates and revisions to its regulations; and

16 WHEREAS, the City has complied with the notice and hearing requirements pursuant to
17 O.C.G.A. § 36-66-1 *et seq.*; and

18 WHEREAS, the health, safety and welfare of the citizens of the City will be positively
19 impacted by the adoption of this Ordinance.

20 NOW THEREFORE, be it and it is hereby ordained by the Mayor and Council of the
21 City of Jonesboro:

22 **Section 1.** The Code of Ordinances of the City of Jonesboro, Georgia, is hereby amended
23 by revising Section 86-477 (Definitions), Article XVI (Signs) of Chapter 86 (Zoning); to be read
24 and codified as set forth in Exhibit A, attached hereto and made a part by reference, with added
25 text in **bold and underlined** font and deleted text in strikethrough font.

26 **Section 2.** The Code of Ordinances of the City of Jonesboro, Georgia, is further amended
27 by revising Section 86-487 (Prohibited Signs), Article XVI (Signs) of Chapter 86 (Zoning); to be
28 read and codified as set forth in Exhibit B, attached hereto and made a part by reference, with
29 added text in **bold and underlined** font and deleted text in strikethrough font.

30 **Section 3.** The Code of Ordinances of the City of Jonesboro, Georgia, is further amended
31 by revising Section 86-489 (General Regulations), Article XVI (Signs) of Chapter 86 (Zoning);
32 to be read and codified as set forth in Exhibit C, attached hereto and made a part by reference,
33 with added text in **bold and underlined** font and deleted text in strikethrough font.

34 **Section 4.** The Code of Ordinances of the City of Jonesboro, Georgia, is further amended
35 by revising Section 86-490 (Regulated Signs), Article XVI (Signs) of Chapter 86 (Zoning); to be
36 read and codified as set forth in Exhibit D, attached hereto and made a part by reference, with
37 added text in **bold and underlined** font and deleted text in strikethrough font.

38 **Section 5.** The Code of Ordinances of the City of Jonesboro, Georgia, is further amended
39 by revising Section 86-495 (Historic District), Article XVI (Signs) of Chapter 86 (Zoning); to be
40 read and codified as set forth in Exhibit E, attached hereto and made a part by reference, with
41 added text in **bold and underlined** font and deleted text in strikethrough font.

42 **Section 6.** (a) It is hereby declared to be the intention of the Mayor and Council that all
43 sections, paragraphs, sentences, clauses and phrases of this Ordinance are or were, upon their
44 enactment, believed by the Mayor and Council to be fully valid, enforceable and constitutional.

45 (b) It is hereby declared to be the intention of the Mayor and Council that, to the greatest extent
46 allowed by law, each and every section, paragraph, sentence, clause or phrase of this Ordinance is
47 severable from every other section, paragraph, sentence, clause or phrase of this Ordinance. It is
48 hereby further declared to be the intention of the Mayor and Council that, to the greatest extent
49 allowed by law, no section, paragraph, sentence, clause or phrase of this Ordinance is mutually
50 dependent upon any other section, paragraph, sentence, clause or phrase of this Ordinance.

51 (c) In the event that any phrase, clause, sentence, paragraph or section of this Ordinance shall,
52 for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the
53 valid judgment or decree of any court of competent jurisdiction, it is the express intent of the
54 Mayor and Council that such invalidity, unconstitutionality or unenforceability shall, to the
55 greatest extent allowed by law, not render invalid, unconstitutional or otherwise unenforceable any
56 of the remaining phrases, clauses, sentences, paragraphs or sections of this Ordinance and that, to
57 the greatest extent allowed by law, all remaining phrases, clauses, sentences, paragraphs and
58 sections of this Ordinance shall remain valid, constitutional, enforceable, and of full force and
59 effect.

60 **Section 7.** All ordinances and parts of ordinances in conflict herewith are hereby
61 expressly repealed to the extent of such conflict.

62 **Section 8.** The effective date of this Ordinance shall be the date of its adoption by the
63 Mayor and Council unless otherwise stated herein.

64 **Section 9.** The Ordinance shall be codified in a manner consistent with the laws of the
65 State of Georgia and the City of Jonesboro.

66 **Section 10.** It is the intention of the governing body, and it is hereby ordained that the
67 provisions of this Ordinance shall become and be made part of the Code of Ordinances, City of
68 Jonesboro, Georgia and the sections of this Ordinance may be renumbered to accomplish such
69 intention.

70 **Section 11.** The City Clerk, with the concurrence of the City Attorney, is authorized to
71 correct any scrivener’s errors found in this Ordinance, including its exhibits, as enacted.

SO ORDAINED, this _____ day of _____, 2022.

CITY OF JONESBORO, GEORGIA

Joy Day, Mayor

ATTEST:

Ricky L. Clark, Jr., City Clerk

APPROVED AS TO FORM:

City Attorney

Attachment: Jonesboro Ord. 2022-___ Sign Ordinance (3121 : Sign Ordinance Revisions)

EXHIBIT A

72 **Sec. 86-477. - Definitions.**

73 (a) For purposes of this article, certain words are hereby defined. Words used in the present tense
74 shall include the future, the singular shall include the plural, the plural shall include the singular.
75 The word "shall" is mandatory and not discretionary.

76 (b) Unless otherwise indicated, the following words and terms shall have the meaning ascribed
77 herein:

78 **2005 Zoning Ordinance** means the provisions contained in Chapter 86 of the Code of
79 Ordinances, City of Jonesboro, Georgia, as adopted and from time to time amended, **including**
80 **the Sign Ordinance, Article XVI.**

81 *A-frame sign* means a portable sign, including a “sandwich sign”, not permanently secured or
82 attached to the ground or surface upon which it is located.

83 *Abandoned sign* means any display, sign or sign structure that contains or exhibits broken panels,
84 visible rust, visible rot, damaged support structures, holes on or in the sign structure, broken,
85 missing, loose or bent parts, faded or flaking paint, non-operative or partially non-operative
86 illumination or mechanical devices or which is otherwise dilapidated, unsightly, or unkempt.
87 Also, any on-site sign that is located on property which becomes vacant and is unoccupied for a
88 period longer than sixty (60) days shall be deemed to be abandoned. Permanent on-site signs for
89 a business temporarily suspended due to a change in ownership or management shall not be
90 deemed to be abandoned unless the property remains vacated for a period of twelve (12) months
91 or more.

92 *Administrator* means the individual employed by the City as the “Zoning Administrator” or his
93 or her designee. In the absence of such employment, the term shall mean the individual
94 designated by the City Manager to oversee the enforcement of this article.

95 *Animated sign* means any sign with action, motion, changing colors, or having characteristics
96 that require electrical or mechanical energy, including wind-activated elements such as spinners
97 and other aerial devices.

98 *Area of sign face.* Only one side of a double-faced sign (with identical sizes and copy) shall be
99 used in computing the allowable face area. For double-faced signs with one side larger than the
100 other, the largest side shall be computed twice to determine the allowable area.

101 (1) *Ground sign.* The area of a ground sign (monument, pole or pylon) face shall mean,
102 and shall be computed as, the entire area within a continuous perimeter, enclosing the
103 limits of all writing, representation, emblem, or any figure or similar character, together
104 with any portion of the frame, other material, open space, or color forming that forms an
105 integral part of the display or is used to differentiate such sign from the background of
106 framework upon which it is placed. The supports or structure upon which any sign is
107 supported shall be included in determining the sign area whenever such supports are

108 designed in such a manner as to form an integral part of the face display; however,
 109 provided that the area of the frame shall not be included in computing the area when the
 110 frame is composed of stone or brick and provided the frame contains or has attached no
 111 copy, words, writing, letters, or advertisement, although one trademark, insignia, coat of
 112 arms, or other similar identifying mark may be affixed to the frame, but may not be
 113 internally illuminated, and provided that the surface area of the frame that is parallel to
 114 the display of the sign is no greater than 100 percent of the area of the sign displayed. A
 115 ground sign may include individual letters, numbers, figures, mounted on a surface
 116 composed of stone or brick or other permanent structures. Poles of ground signs shall not
 117 be included in the allowable area if they do not form an integral part of the display and
 118 contain no copy, words, writing, letters, advertisement, trademark, insignia, coat of arms,
 119 or other similar identifying mark. Pylon portions of ground signs shall not be included in
 120 the allowable area if they do not form an integral part of the display and contain no copy,
 121 words, writing, letters, advertisement, trademark, insignia, coat of arms, or other similar
 122 identifying mark.

123 (2) *Wall sign.* The area of a wall sign shall mean and shall be computed using the
 124 smallest contiguous square, circle, rectangle, triangle, or combination thereof, that would
 125 encompass the external limits of the writing, representation, emblem, or other display,
 126 together with any material or color forming any integral part of the background of the
 127 display or used to differentiate the sign from the backdrop or structure against which it is
 128 placed. When a wall sign is formed by placing individual letters, numbers, or figures on
 129 the wall, without a distinguishing background, the area shall be determined by a
 130 contiguous perimeter drawn around all letters, numbers, figures, trademark, or other
 131 symbols, enclosing the limits of writing. Any letters, numbers, figures, trademarks, or
 132 graphics separated by 36 inches or more shall be considered two separate wall signs.

133 (3) *Three-dimensional sign.* The area of a three-dimensional sign shall be determined by
 134 a contiguous perimeter drawn around the three-dimensional sign enclosing the limits of
 135 the three-dimensional sign; said perimeter to be drawn around the vertical plane through
 136 the sign which creates the perimeter with the largest area. For the purposes of computing
 137 the sign face area; the area of the above-described perimeter shall be doubled, which
 138 product shall be the allowable face area of the sign for purposes of this sign ordinance.

139 *Awning or canopy sign* means a sign imposed or painted upon any roof-like structure that
 140 provides either permanent or temporary shelter for adjacent walkways or entrances to a building
 141 or property.

142 **Back glow. A neon or other lighted accent on the back of a sign that extends an inch or**
 143 **more from the sign edges.**

144 *Banner* means a sign with or without characters, letters, illustrations, or ornamentation, applied
 145 to cloth, paper, plastic or fabric of any kind with only such material for backing, the same being
 146 characteristically hung or displayed on buildings or other structures, or suspended in midair
 147 across streets, passageways, and other areas visible to the general public.

148 *Bench sign* means any sign attached to or painted upon a bench or other seat placed in the public
149 view and meant to be for public use or viewing.

150 *Building face projection* means the facade area of a building, generally parallel to the street,
151 excluding roofs, covered sidewalks, or facade areas which are perpendicular to the street. For
152 applicants located in a planned center, the building face projection shall be that portion of the
153 front facade that the applicant occupies.

154 *Building line* means a line established in general, parallel to the front street line, between which
155 line and the street no part of a building shall project. *Also called a setback line.*

156 *Changeable copy sign* means a sign on which panels of copy may be changed manually in the
157 field, or boards or backgrounds upon which changeable letters or changeable panels may be
158 placed. *See also Electronic Changeable Copy Sign.*

159 *City* means the City of Jonesboro, Georgia.

160 *City Code* means the Code of Ordinances, City of Jonesboro, Georgia.

161 *Code enforcement officer* means the designated code enforcement officer the City of Jonesboro,
162 Georgia.

163 *Council* means the City Council of Jonesboro.

164 *Decision date* means the date upon which the Administrator makes a final decision to approve or
165 to deny an application for authorization to erect a sign.

166 *Designated agent* means an individual who is licensed as a real estate broker or sales agent by
167 the State of Georgia, and who is contracted with the owner(s) of land to sell, lease or manage
168 said land or parts thereof.

169 *District* means a zoning district.

170 *Double-faced sign* means a sign which has two display areas against each other, where one face
171 is designed to be seen from one direction and the other face from another distinct direction, and
172 where the two display areas are no more than 19 20 inches apart at any location on the displays.

173 *Electronic Changeable copy sign* means a sign on which displays of copy may be changed
174 electronically in the field or by remote means.

175 *Electronic Menu Board* means a commercial sign, usually used by a restaurant, which is either
176 mounted to the building, or located near the building alongside a driving lane.

177 *Electronic message center sign (EMC)* means a computer programmable sign capable of
178 displaying words, symbols, figures, or picture images that can be altered or rearranged on site or
179 by remote means without altering the face or surface of the sign. Said messages are displayed
180 through the use of LED, LCD, plasma or other similar type panels or screens. If any indoor EMC
181 sign is visible from outside the building or other structure in which it is located, it will be subject
182 to all conditions and standards of this article.

183 *Erect* means to build, construct, attach, paint, hang, place, replace, suspend, or affix or fabricate
 184 a sign, which shall also include painting of a wall sign (mural), or other graphics.

185 *Exposed neon* means neon tubing left uncovered or exposed to view on exterior of structure or a
 186 building.

187 *Feather Flag* means an upright sign, with or without characters, letters, illustrations, or
 188 ornamentations applied to cloth, paper, flexible plastic, or fabric of any kind with only such
 189 material for backing. Feather flags are generally a single sign attached to a support post. This
 190 definition also applies to tear drop flags, windfeather flags, bow flags, and other similar type
 191 signs.

192 *Flag* means a sign consisting of fabric or similar material attached at one end to a pole or
 193 building and hanging freely such that it may flutter or move in the wind.

194 *Flashing sign* means a sign, the illumination of which is not kept constant in intensity at all times
 195 when in use, and which exhibits sudden or marked changes in lighting effects or intensity.

196 *Frame* means the portion of a sign that anchors it to the ground or a structure and supports or
 197 encloses the sign face.

198 *Grade* means the current elevation of the ground at or around a sign location.

199 *Graffiti* means any writing or drawings scribbled, scratched, or sprayed illicitly on a wall or other
 200 surface in a public place, without permission by the property owner and unauthorized by the City
 201 or other entity.

202 *Ground sign* means a permanently affixed sign, which is wholly independent of a building for
 203 support. *See also Monument, Pole, and Pylon signs.*

204 *Hanging sign* means a sign suspended downward from a portion of a building or other structure,
 205 usually by a chain, rope, or other device.

206 *Height of a ground sign* means the vertical distance from the base of the sign at normal grade to
 207 the top of the highest component of the sign. Normal grade shall be the predominant grade after
 208 construction, exclusive of any filling, berming, mounding or excavating for the purpose of
 209 locating or elevating the sign. Base shall be where the sign support meets, or should meet, the
 210 normal grade. Signs with a height of greater than six feet are prohibited without an approved
 211 variance. Any ground sign 6 feet high or taller shall require certified engineering drawings for
 212 the foundation, etc.

213 *Historic district* means any of the following zoning districts in the city as categorized in the 2005
 214 Zoning Ordinance: H-1 (Historic District); H-2 (Historic District); and the Historical Residential
 215 Overlay.

216 *Human sign* means a sign held by or attached to a human for the purposes of relaying a message
 217 to surrounding persons. This can also include a person dressed in costume for the purpose of
 218 drawing attention to an individual, business, commodity, service or product.

219 *Illuminated sign, external* means a sign illuminated by an external light source not mounted to
 220 the sign and directed toward such sign.

221 *Illuminated sign, internal* means a sign illuminated by an internal light source.

222 *Logo* means a proprietary graphic used as an identifying mark of a company, business, or
 223 organization.

224 *Lot* means a parcel of land which meets all requirements of the city, including zoning and
 225 subdivision requirements, for a legally developable lot for the zoning district in which it is
 226 located, meets all of the minimum size, dimension, road frontage and other requirements for a
 227 developable lot within its zoning district, and which may be developed or used for purposes
 228 consistent with those permitted within its zoning district.

229 *Mansard* means a style of roof where each face of which has a steeper lower part and a shallower
 230 upper part.

231 *Mayor* means the Mayor of the City of Jonesboro.

232 *Mobile sign* means any sign which is mounted or designed for mounting on wheels, or which is
 233 mounted or designed for mounting on a towed vehicle.

234 *Monument sign* means a free-standing sign mounted directly upon the ground and not raised by
 235 vertical supports. A type of *Ground sign*.

236 *Multiple frontage lots* mean lots that have frontage on two or more public streets.

237 *Mural* means a type of wall sign that is painted or otherwise attached or adhered image or
 238 representation directly on the exterior wall of a building (whether in whole or in part) that is
 239 visible from a public right-of-way or neighboring property, which is meant to be decorative in
 240 nature and where architectural elements of a given wall are incorporated harmoniously therein.

241 *Neon* means a lamp or tube filled with electrically charged gas thereby creating a light source.

242 *Neon accents* means neon lighting around windows (inside or outside the window), building
 243 facades, rooflines, doors, signs, and other building structures, building projections or designs
 244 upon buildings.

245 *Non-residential zoning district* means any of the following zoning districts in the City as
 246 categorized in the 2005 Zoning Ordinance: H-1 (Historic District); H-2 (Historic District); MX
 247 (Mixed Use District); O-I (Office and Institutional District); C-1 (Neighborhood Commercial
 248 District); C-2 (Highway Commercial District); M-1 (Light Industrial District); Tara Boulevard
 249 Overlay; and Assembly Overlay; For purposes of this article, lots zoned for mixed residential
 250 and commercial use shall be considered to be located in a Non-Residential Zoning District.

251 *Non-conforming sign* means signs, which, on the effective date of the original sign ordinance,
 252 which were approved or legally erected under previous sign restrictions, and which became or
 253 have become nonconforming with respect to the requirements of the original sign ordinance or
 254 this article.

255 **Obscene. The portrayal or description of sexual matters or sexual anatomical features**
 256 **through letters, words, or images.**

257 *Outparcel* means a lot carved from a planned center which is in compliance with all city
 258 requirements and ordinances for a legal stand-alone lot on which a free-standing building is
 259 constructed which building meets all City building line or setback requirements.

260 *Parapet* means a low protective wall along the edge of a roof, bridge, or balcony.

261 *Pennant* [shall] mean several small flags connected to a single line. See *Spectacular signs*.

262 *Permanent Sign* means a sign that is entirely constructed out of durable materials and is fixed in
 263 place.

264 *Person* means any individual, association, corporation, firm, organization, partnership, trust, or
 265 any other entity.

266 *Planned center* means a group of two or more retail stores, service establishments, offices,
 267 industries, or any other businesses, or combination thereof, consisting of individual buildings or
 268 units which are either adjacent to or abutting one another (or in an office park in close proximity
 269 to one another), and which are planned to serve the public, and which share common amenities
 270 or common area, sidewalks, parking areas or driveways.

271 *Pole sign* means a freestanding sign that is supported by one or more vertical, structural elements
 272 that are usually architecturally dissimilar to the design and material of the sign face and
 273 significantly less than the width of the actual sign face. A type of *Ground sign*.

274 *Primary arterials* mean roads designed to provide a high degree of mobility and serve longer
 275 vehicle trips to, from, and within urban areas. Arterials form the skeleton of the roadway
 276 network, linking urban centers such as the central business district, industrial parks, commercial
 277 centers, major residential developments and other key activity centers. Primary arterials are
 278 designed to carry between 45,000 and 75,000 trips per day. The City of Jonesboro has only one
 279 primary arterial and that is Tara Boulevard (U.S. Highway 19/41).

280 *Pylon sign* means a freestanding sign that is supported by one or more vertical, structural
 281 elements that are usually architecturally similar to the design and material of the actual sign face.
 282 A type of *Ground sign*.

283 *Residential zoning district* means any of the following zoning districts in the city as categorized
 284 in the 2005 Zoning Ordinance: R-2 (Single-Family Residential District); R-4 (Single-Family
 285 Residential District); R-C (Cluster Residential District); R-A (Single-Family Attached
 286 Residential); and R-M (Multifamily Residential District).

287 *Roof sign* means any sign erected or maintained wholly or partially on or over the roof of a
 288 building. This requirement does not include those signs that may be mounted on parapets or
 289 mansards, which may extend above the roofline.

290 *Sandwich sign*. See *A-Frame sign*.

291 *Shopping center* is a planned center, often with multiple, connected storefronts.

292 *Sidewalk sign. See A-Frame sign.*

293 *Sign* means any surface, frame, letter, figure, character, mark, plane, point, design, picture,
 294 stroke, stripe, reading matter, material, fabric, device, object, three-dimensional object, or
 295 display which bears lettered, numbered, pictorial, or sculptured matter, designed to convey
 296 information visually or to draw attention and which is exposed to public view. For the purpose of
 297 this article, the term "sign" shall not include those devices located entirely within a building or
 298 structure, unless such devices are considered window signs; additionally the term sign shall
 299 include all structural members used to erect or mount same, and any company colors,
 300 trademarks, service marks, brand names, logos, symbols, or roof shapes, which are generally
 301 used by the company in the design of its buildings, and are generally used, or identified, as trade
 302 styles or other identifying marks or symbols of the company's business.

303 For the purposes of this article, the following are not considered signs:

304 *Interior Signs.* Signs or other visual communicative devices that are located entirely
 305 within a building or other enclosed structure and are not visible from the exterior thereof.

306 *Architectural Features.* Decorative or architectural features of buildings (not including
 307 lettering, trademarks, or moving parts).

308 *Symbols Embedded in Architecture.* Symbols, when such are permanently integrated into
 309 the structure of a building; the definition also includes foundation stones and
 310 cornerstones.

311 *Personal Appearance.* Items or devices of personal apparel, decoration, or appearance,
 312 including, but not limited to, tattoos, makeup, wigs, costumes, and masks (but not
 313 including human signs).

314 *Manufacturers' Marks.* Marks on tangible products that identify the maker, seller,
 315 provider, or product and which customarily remain attached to the product even after
 316 sale.

317 *Fireworks, Candles, and Artificial Lighting.* The legal use of fireworks, candles, and
 318 artificial lighting not otherwise regulated by this article or elsewhere in the City Code.

319 *Vehicle and Vessel Insignia.* As shown on street-legal vehicles and properly licensed
 320 watercraft, including, but not limited to, license plates, license plate frames, and
 321 registration insignia.

322 *Gravestones and grave markers.*

323 *News racks and newsstands.*

324 *Shopping carts, golf carts, and horse-drawn carriages* with required decals and insignias
 325 and not displaying any other messages thereon.

326 *Vending machines* that do not display messages apart from the product(s) being sold.

327 *Graphic images* that are visible only from above, such as those visible only from
 328 airplanes or helicopters, but only if not visible from the street surface or public right-of-
 329 way (but not including roof signs).

330 *Holiday and cultural observance decorations* that are on display for not more than 60
 331 calendar days per year (per parcel or use) and which do not otherwise include messages
 332 or are meant as advertisement of same.

333 *Sign face* means the part of a sign that is or can be used to convey information visually.

334 *Special event* means any planned occurrence which does not take place on a daily, weekly, or
 335 monthly basis and is designed as a celebration or an irregular occurrence to attract business or
 336 raise money.

337 Examples of a special event include: grand openings, seasonal sales, liquidations, going-
 338 out-of business sales, vehicle shows/displays, craft shows, rummage sales, bake sales,
 339 and festivals.

340 *Spectacular sign* means an animated sign, streamer, pennant, balloon and other air or gas filled
 341 device, search light, laser, beacon, or other light projecting devices, designed to attract attention
 342 to a business, event, or structure.

343 *Stake sign* means any temporary sign with supported by uprights which are placed into the
 344 ground, and not supported by or suspended from any building with signable display area not
 345 greater than five square feet. A stake sign may not be more than four feet high to the top of the
 346 sign component, when placed and standing in ground. A stake sign may not be placed within the
 347 a public right-of-way.

348 *Standard informational sign* means any temporary sign containing no reflective elements, flags
 349 or attachments that are not rectangular in proportion, supported by braces, stakes, metal frames
 350 or uprights not greater than three and one-half inches, placed into the ground, and not supported
 351 by or suspended from any building. Standard informational signs shall not include banners,
 352 beacons, and streamers.

353 *Streamers* mean several small flags connected to a single line. See *Spectacular signs and*
 354 *Pennants*.

355 **String lights. Electric or solar-powered lights connected and spaced along a wire, string, or**
 356 **cable, which adorn or frame windows, doors, or other external features of a structure,**
 357 **which are installed to call attention to a business, industry, or other organization. A form**
 358 **of spectacular sign. Does not pertain to holiday and cultural observance decorations.**

359 *Swinging or projecting sign* means a sign projecting perpendicularly more than 12 inches from
 360 the outside wall or walls of any building or supports upon which it is located. See also *Hanging*
 361 *sign*.

362 *Temporary sign* means any sign constructed of cloth, canvas, vinyl, paper, plywood, fabric, or
 363 other lightweight material not well suited to provide a durable substrate or, if made of some other
 364 material, is neither permanently installed in the ground nor permanently affixed to a building or

365 structure which is permanently installed in the ground. Temporary signs are not intended or
366 suitable for long-term or permanent display.

367 *Three-dimensional sign* means any sign that is solid rather than flat and can be measured in three
368 different directions, usually the height, length, and width (depth).

369 *Trailer sign. See: Mobile sign.*

370 *Unit* means a portion of a planned center which by City ordinances and codes may be occupied
371 by a single use or tenant, and which is segregated from other uses or tenants within the planned
372 center by vertical walls (may include doors and windows) and a floor and a ceiling, and which
373 has a separate entrance from other units to the outside.

374 *Vehicle sign* means any sign painted, drawn or affixed to or on a vehicle including an
375 automobile, truck, van or trailer.

376 *Wall sign* means a sign applied to or mounted to the wall or surface of a building or structure, the
377 display surface of which does not project more than 15 inches from the outside face of the wall
378 of such building or structure and does not extend above the highest horizontal line of the wall.
379 The vertical surface of a canopy is not a wall for purposes of this article.

380 *Window sign* means any type of sign located entirely within the interior of a building or
381 structure, and placed near a window or door with window elements, the letters, numbers,
382 pictorial or sculptured matter of which is visible from the exterior of the premises.

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EXHIBIT B

Sec. 86-487. - Prohibited signs.

The following signs are prohibited in all zoning districts of the city:

- (1) Air and gas filled devices, including "air dancers" and helium inflatables;
- (2) Awning and canopy signs, except as authorized in section 86-495;
- (3) Banners, except as authorized in section 86-494;
- (4) Bench signs;
- (5) Flashing signs, **including string lights adorning or framing windows, doors, and other exterior features of structures on a property;**
- (6) Mobile signs or trailer signs;
- (7) Roof signs, **but not parapets or the steep portion of mansards utilized for sign displays;**
- (8) A-frame signs, except as authorized in section 86-495;
- (9) Signs on a public right-of-way or on city property;
- (10) Signs that due to color, shape, size, height, lighting, location, and/or position appear to be in imitation of or may be confused by motorists or pedestrians for an official traffic control device or signal;
- (11) Signs that due to color, shape, lighting, etc. appear to be in imitation of or may be confused by motorists or pedestrians for an official emergency warning device or signal;
- (12) Signs that impede the view of an official traffic control device or signal;
- (13) Signs which emit or utilize in any manner any sound capable of being detected on any public right-of-way by an individual with normal hearing;
- (14) Signs affixed to utility poles, trees, street markers, and fence posts or placed on any curb, sidewalk, fence, hydrant, bridge or other surface located on public property or over or across any public street;
- (15) Signs that contain exposed neon or neon accents, **including "back glows";**
- (16) Signs that are erected, located or maintained in such a manner as to interfere with safe and free ingress or egress of any door, any window, an emergency exit, or any fire escape;
- (17) Spectacular signs, including pennants, streamers, **and including string lights adorning or framing windows, doors, and other exterior features of structures on a property;**
- (18) Swinging or projecting signs, except as authorized in sections 86-489(c) and 86-495;
- (19) Hanging or suspended signs, except as authorized in sections 86-489(c) and 86-495;
- (20) Signs which obstruct sight of motorists or pedestrians so as to create safety hazards for motorists or pedestrians and which do not meet applicable GDOT sight standards;
- (21) Vehicle signs with a total sign area in excess of ten square feet per vehicle, and in excess of six square feet per side, and:

- 426 a. On a vehicle that is parked on a non-residential lot, and the vehicle is not being used
427 for the purpose of providing transportation for the owner, employees, inventory,
428 merchandise, supplies, or materials concerning a business operated on that lot; and
429 b. On a vehicle that is a "junk" or inoperable vehicle parked on a lot, but still being used
430 for advertising purposes.
- 431 (22) Human signs;
432 (23) Feather flags and the like;
433 (24) Signs displaying any statement, word, character or illustration of an obscene
434 nature.

EXHIBIT C

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Sec. 86-489.- General Regulations.

- (a) *Messages.* Any sign allowed under this article may contain any message, except those displaying any statement, word, character or illustration of an obscene nature.
- (b) *Non-residential zoning districts.* In non-residential zoning districts signs shall be permitted in the following combination of wall and ground signs subject to the provisions hereinafter stated:
- (1) Lot with one building, which building is currently occupied pursuant to a current and valid certificate of occupancy issued by the city.
 - a. Combination of one wall sign and one ground sign, subject to the respective size limitations in section 86-490. In addition to section 86-490, each wall sign shall not exceed 7.5 percent of the exterior building facade, without an approved variance.
 - b. Single building on multiple frontage lots are allowed a total of ten percent of the exterior building facade for wall signs, and may have one additional wall sign, and one additional ground sign (subject to the size limitations in section 86-490). When calculating their allowed square footage, buildings on multiple frontage lots shall base their calculations on the facade with the primary entrance and/or architectural features of the building. Otherwise, the facade used shall be that facade which faces the public road of the greatest capacity. The classification of streets in the thoroughfare plan shall be the basis for determining street capacity.
 - (2) Lots of less than three acres in non-residential zoning districts shall be entitled to applicable temporary signs, as per sections 86-488 and 86-494.
 - (3) Drive-thru restaurants and any other commercial building utilizing an electronic menu board (whether as a wall sign or ground sign) shall not have said menu board counted towards the maximum number of signs allowed per lot, as long as the menu board is located in the side or rear yard of the building.
- (c) *Planned centers.*
- (1) A planned center, not located along Tara Boulevard, shall be entitled to one monument sign on each street right-of-way fronted. These permitted signs shall be limited to sign face areas of 45 square feet each with a maximum frame height of six feet from grade. No portion of the sign shall include an area for changeable letters. **Sec. 86-495(3)(k) shall govern the standards of monument signs in the Historic District.**
 - (2) In addition to monument signs, a planned center, not located along Tara Boulevard, shall be entitled to one ground sign per entrance. Each such ground sign may have multiple face panels, the number of which shall not exceed the number of businesses or organizations located within the planned center. The size and number of face panels shall not exceed the total allowable sign face area for a ground sign. No portion of the sign or any face panel shall include an area for changeable letters, either manual or electronic.

- 474 (3) Each building or unit with a separate entrance, not accessible by other tenants, located
 475 in a planned center (not along Tara Boulevard) shall be permitted one wall sign with a
 476 maximum area of 7.5 percent of the main building facade which it is mounted upon (see
 477 the definition of "building facade"), but not to exceed 150 square feet, whichever is less.
 478 Additional wall signs per section 86-490(b) are not allowed for multiple facade frontages.
 479 If two or more tenants, as in the case of an office building, share an entrance to a building,
 480 wall signs on the exterior of the building are not permitted. As an example: a building
 481 constructed as a shopping center will be allowed wall signs. A building constructed as an
 482 office building will not be allowed wall signs.
- 483 (4) No ground sign permits shall be issued for buildings or units in a planned center unless
 484 they are consistent in design, proportion, and material to the building(s).
- 485 (5) Hanging or suspended signs. Hanging, suspended, or projecting signs are permitted in
 486 planned centers/connected storefronts and shall clear sidewalks by seven feet in height,
 487 and project or drop no more than 36 inches from the building. Hanging or suspended
 488 signs should project or drop from a wall or roof at a 90-degree angle. Hanging or
 489 suspending signs over driveways, alleys, or parking areas is prohibited. Hanging,
 490 suspended, or projecting signs shall be limited to a maximum size of six square feet, and
 491 if double sided, shall be calculated as only one sign. One hanging, suspended, or
 492 projecting sign per building business street frontage is permitted, and shall be calculated
 493 as part of the total wall sign area allowed under this section.
- 494 (d) *Other allowable signs.*
- 495 (1) Changeable copy, manual or electronic, shall be limited to ground signs, unless
 496 expressly allowed or prohibited by another provision in this article.
- 497 (2) Notwithstanding any other provision of this article, no sign, whether permitted as a
 498 regulated sign or an exempt sign, shall be permitted within 100 feet of the intersection of
 499 any state highway with any other state highway or major thoroughfare without the prior
 500 approval of the mayor and council. In considering such application, the mayor and council
 501 shall approve such a location only upon a determination that the proposed sign will not
 502 potentially obstruct the view of motorists or pedestrians so as to prevent their safety in
 503 traversing the intersection. The sign application shall be forwarded to the Georgia
 504 Department of Transportation for review and approval of relative to required heights
 505 restrictions and sight triangles.
- 506 (3) Subdivisions shall be permitted one double-sided ground sign, each side of which shall
 507 not exceed 35 square feet of sign face area, or two one-sided signs, each sign not to exceed
 508 35 square feet of sign face area. The height of the sign shall not exceed six feet. Each sign
 509 shall be placed on private property and may not be placed within ten feet of a public right-
 510 of-way.
- 511 (4) Subdivision homeowner associations may have one 25 square feet changeable copy or
 512 glass covered ground sign located adjacent to the entrance to the subdivision's intersection
 513 with the public right-of-way and located within the common area owned by the
 514 homeowner's association but not interfering with sidewalks or streets, and the sign face
 515 directed toward motorist and pedestrians who have entered the subdivision. These signs
 516 may not be placed on individual lots. The homeowner association sign shall be the

517 responsibility of the elected officials of the homeowner's association. Subdivisions
518 without elected homeowner association officers must have a designated individual
519 responsible for the sign.

520 (5) An apartment complex, a condominium complex, a non-subdivided industrial or
521 commercial complex, or any other building with multiple residential dwelling units or
522 multiple commercial units shall be permitted one double-sided ground sign at its entrance.
523 Each side of such ground sign shall not exceed 35 square feet sign face area, and the
524 height of the sign shall not exceed six feet.

525 (6) In non-residential zoning districts, each lot that is less than five acres in area shall be
526 allowed a maximum of three non-seasonal flags and each lot that is greater than five acres
527 in area shall be allowed a maximum of six non-seasonal flags. In residential zoning
528 districts, each lot shall be allowed a maximum of three non-seasonal flags.

529 (7) The owner or the owner's designated agent (but not both at the same time) of a
530 subdivision under development in which the owner of the subdivision owns one or more
531 subdivision lots may obtain a permit, effective for up to one year, to display within the
532 subdivision under development one temporary double-sided ground sign with no more
533 than 16 square feet of sign face per side. A planned center with one out-parcel is not a
534 subdivision for purpose of this subsection. The sign may not be placed within ten feet of
535 a right-of-way.

536 (8) In non-residential zoning districts within the Tara Boulevard overlay district, as defined
537 in section 86-109 of the 2005 zoning ordinance, the following shall apply:

538 a. A lot with one building facing a primary arterial, which building is currently
539 occupied pursuant to a current and valid certificate of occupancy issued by the city,
540 shall be permitted one double-sided ground sign to be located within a minimum of
541 ten feet from but a maximum of 100 feet from the right-of-way of the primary
542 arterial, each side of which shall not exceed 150 square feet sign face area. The height
543 of the sign shall not exceed 20 feet.

544 b. A planned center, facing a primary arterial, which building is currently occupied
545 pursuant to a current and valid certificate of occupancy issued by the city, shall be
546 permitted one double-sided ground sign to be located within a minimum of ten feet
547 from but a maximum of 100 feet of the right-of-way of the primary arterial, each side
548 of which shall not exceed 250 square feet signage area. The height of the sign shall
549 not exceed 20 feet.

550 (9) Replacement of existing panels in an approved existing sign framework are allowed
551 with an approved permit, as long as the panel opening is completely covered by
552 replacement panels on all sides and the replacement panels do not exceed the size of the
553 existing framework. The replacement panels shall be of identical or superior material to
554 the former panels and shall otherwise conform to all other applicable standards of this
555 article. These replacement panels shall not be reviewed by the design review commission
556 or historic preservation commission.

557

EXHIBIT D

558

559 Sec. 86-490. - Regulated signs.

- 560 (a) Ground signs, which are permanent, shall be permitted in non-residential zoning districts.
 561 No ground sign shall have a height greater than six feet above normal grade, or a sign face
 562 area greater than 35 square feet (each side) for lots with a single building and 45 square feet
 563 (each side) for planned centers. No portion of a ground sign shall ~~not~~ be located within ten
 564 feet of a street right-of-way or within ~~50~~ **ten** feet of any ~~other permanent sign,~~ major
 565 structure or building. **No new ground sign shall obscure the view of an existing sign**
 566 **from the street right-of-way.** Changeable copy shall not exceed 33 percent of the area of
 567 the sign face. Ground signs are allowed only on lots upon which there is a building which is
 568 currently occupied pursuant to a current and valid certificate of occupancy issued by the
 569 City or which is currently being developed under an active building permit issued by the
 570 City.
- 571 (b) Wall signs shall be permitted in non-residential zoning districts. Permitted area of wall signs
 572 shall not exceed 150 square feet. No single building or unit shall be permitted more than one
 573 wall sign except for multiple frontage lots as provided in section 86-489(b)(1). Wall signs are
 574 allowed only upon a building which is currently occupied pursuant to a current and valid
 575 certificate of occupancy issued by the city or which is currently being developed under an
 576 active building permit issued by the city.
- 577 (c) Electronic message center signs are permitted freestanding signs in a non-residential zoning
 578 district subject to the following:
- 579 (1) A maximum of one electronic message center sign is allowed per **authorized** lot;
- 580 (2) An electronic message center sign shall not exceed 33 percent of the total sign face area
 581 of the freestanding sign on which the electronic message center sign is located;
- 582 (3) Each message (electronic changeable copy) displayed on an electronic message center
 583 sign shall remain static for at least five seconds following the completion of its transition,
 584 **whether by flashing on and off or scrolling,** from the previous message **to a new**
 585 **message.** As used in this subsection, “static” shall mean display that is fixed in one
 586 position with no portion of the display ~~being in motion~~ **flashing** or changing in color or
 587 intensity **for less than five seconds.** An exception will be made to this restriction for
 588 electronic, real-time displays of time and temperature. **For scrolling letters and words,**
 589 **there shall be a minimum 5-second, no-display interval between the last letter or**
 590 **word of one message exiting the screen and the first letter or word of the next**
 591 **message entering the screen. A scrolling message shall not exceed one sentence per**
 592 **each message.**
- 593 (4) Electronic message center signs shall have automatic dimming capability that adjusts
 594 the brightness to the ambient light at all times of the day and night so as to comply with
 595 the provisions stated in sections 86-493(j) and (k); and
- 596 (5) No display of flashing or moving graphics or animation, **other than letters and words,**
 597 shall be allowed;

- 598 (6) Electronic message center signs are only permitted in the following zoning districts
 599 **where the primary frontage and address is on a collector or arterial street:**
 600 C-1 neighborhood commercial district.
 601 C-2 highway commercial district.
 602 O&I office and institutional district.
 603 MX mixed use district.
 604 M-1 light industrial district.
- 605 (d) Murals are a type of wall sign that is painted or otherwise attached or adhered image or
 606 representation on the exterior of a building. Since murals typically cover an entire exterior
 607 wall of a building, they shall be exempt from the size and coverage restrictions of other wall
 608 signs, provided that they conform to the following restrictions. Otherwise, they shall be treated
 609 as a typical wall sign.
- 610 (1) The mural shall remain in place, without alteration, a minimum of five years after
 611 installation. The applicant shall attest to this standard on the permit application.
- 612 (2) No part of any mural shall extend beyond the building wall or freestanding wall on
 613 which it is tiled, painted, or affixed.
- 614 (3) No part of the mural shall extend more than six inches from the plane of the wall upon
 615 which it is tiled, painted, or affixed, i.e. a frame.
- 616 (4) Only oil-based alkyd enamel or polyurethane enamel, or newer 100 percent acrylic
 617 exterior paints shall be used to create murals.
- 618 (5) Murals executed using spray paint shall be limited to air brushing to ensure that high
 619 quality paint is used.
- 620 (6) An appropriate clear sealer or a suitable varnish or topcoat shall be applied to the
 621 finished mural. Graffiti resistant sealers should be chosen.
- 622 (7) No mural shall contain any element that moves, rotates, or otherwise creates a changing
 623 image or message.
- 624 (8) No mural shall use flashing or scrolling lights, an internal light source, or other similar
 625 type of light feature. External lights shining on the mural from above or below are
 626 allowed.
- 627 (9) No mural shall contain electrical or mechanical components.
- 628 (10) No mural shall be applied to a surface as a vinyl or other non-permanent material.
- 629 (11) Murals shall apply for a sign permit and shall be subject to pre-approval by the design
 630 review commission. Permit fees for murals shall be as set forth in the city fee schedule.
- 631 (e) Replacement of existing panels in an approved existing sign framework are allowed with an
 632 approved permit, as long as the panel opening is completely covered by replacement panels
 633 on all sides and the replacement panels do not exceed the size of the existing framework. The
 634 replacement panels shall be of identical or superior material to the former panels and shall

635 otherwise conform to all other applicable standards of this article. These replacement panels
636 shall not be reviewed by the design review commission or historic preservation commission.
637
638

639

640

EXHIBIT E

641 Sec. 86-495. - Historic districts.

642 The purpose of this section is to ensure that signage in the historic district is harmonious in
 643 proportion, form, color, and materials to the character of said district. Visual relatedness is
 644 crucial to the goal of an integrated historic district, and signs play a key role in helping to
 645 preserve the historical district's sense of time and place, and to achieve the desired effect of
 646 charm and compatibility. No sign shall be erected, altered, restored or moved within the historic
 647 district until an application for a certificate of appropriateness as to exterior architectural features
 648 and signage has been reviewed and approved by the historic preservation commission and the
 649 design review commission. All proposed changes requiring a certificate of appropriateness shall
 650 comply with the applicable design standards in the ~~2005 zoning ordinance~~. **Chapter 86, Article**
 651 **XVI Signs.**

652

- 653 (1) Applicability. This section shall apply only to those structures and uses within the
 654 geographical boundaries of the historic districts, the H-1 and H-2 zoning districts, **and**
 655 **non-residential properties within the Historic Residential Overlay.**
- 656 (2) Compatibility. As to signs, buildings, structures, and uses within the historic districts,
 657 when a provision of this section conflicts with any section in the balance of this article,
 658 the provision of this section shall control. Otherwise, to the extent reasonably possible,
 659 the provisions of this section shall be interpreted consistent with the provisions of the
 660 balance of this article.
- 661 (3) Signage standards.
- 662 a. General. Signage shall complement the architectural details of the building and shall
 663 not violate or otherwise obscure the architecture of the building to which it is
 664 attached. Signs, lettering, or boxed graphics shall not cut across columns, cornices,
 665 windowsills, arches or balconies, nor extend above the roofline (except for parapets
 666 and mansards) of any building to which it is attached.
- 667 b. Lettering, size, and content. Letters can be painted or mounted directly on a
 668 signboard, storefront, wall or window, if in proportion to the storefront. Lots in the H-
 669 1 and H-2 historic districts are allowed the same amount of signage as lots outside of
 670 the H-1 and H-2 historic districts. In the H-1 and H-2 historic districts, canopy signs
 671 and hanging or suspended signs may be utilized. Provided, however, in no case may
 672 the total signage area exceed ten percent of the building face to which the sign is
 673 attached. Acceptable lettering materials include wood, stone, synthetic stone, metal,
 674 and acrylic. The overall design of all signage shall be compatible with the turn-of-the-
 675 century theme of the historic district.
- 676 c. Materials. Signs may be constructed of concrete, brick, wood, stone, metal, glass, or
 677 synthetic materials that have the same appearance of the aforementioned natural
 678 materials due to their finish. All materials shall be compatible with the building's
 679 architecture and should be colorfast and resistant to corrosion. Signs shall be

- 680 professionally finished in accordance with the material selected, whether by sanding,
 681 painting, staining and/or sealing, with the edges of the sign framed out and/or sealed.
- 682 d. Lighting. All signs in the historic district, whether ground signs or wall signs, shall
 683 only be illuminated by an external light source, and through craftsmanship and
 684 materials, shall reflect the design aesthetics of the historic district.
- 685 e. Colors. The historic preservation commission and the design review commission shall
 686 consider the context of the surrounding area when reviewing the color of a proposed
 687 sign in the historic districts; however, the colors and logos of nationally and
 688 regionally recognized businesses shall not be prohibited.
- 689 f. Awning and canopy signs. Awnings or canopies over doors, entrances, windows or
 690 outside service areas are permitted in the H-1 historic district. Professionally applied
 691 forms, graphics, symbols, lettering, or other visual presentation may be incorporated
 692 into the awning or canopy valance/drop flap but are restricted to 20 percent of the
 693 awning field. Size of the signage shall be computed as for a wall sign. Signage
 694 pursuant to this subsection shall be included within the overall amount of signage
 695 allowed under section 86-489. Awnings or canopies shall clear sidewalks by seven
 696 feet in height, and project no more than six feet from the building. Canvas or
 697 synthetic look-alike canvas are the only materials permitted for awnings and
 698 canopies. Metal or vinyl may be approved for awnings or canopies if the overall
 699 design is consistent with the H-1 historic district's turn-of-the-century theme.
 700 Awnings or canopies may not be backlit. Metal awnings and canopies are preferred.
- 701 g. Hanging or suspended signs. Hanging, suspended, or projecting signs are permitted
 702 and shall clear sidewalks by seven feet in height, and project or drop no more than 36
 703 inches from the building. Hanging or suspended signs should project or drop from a
 704 wall or roof at a 90-degree angle. Hanging or suspending signs over driveways,
 705 alleys, or parking areas is prohibited. Hanging, suspended, or projecting signs shall be
 706 limited to a maximum size of six square feet, and if double sided, shall be calculated
 707 as only one sign. One hanging, suspended, or projecting sign per business is
 708 permitted, and shall be calculated as part of the total signage area allowed under
 709 section 86-489. Attractive hardware for hanging is encouraged
- 710 h. Window signs. Interior window signs shall not exceed 25 percent of the total window
 711 area exposed to public view. Window signs shall not be included within the overall
 712 amount of signage allowed under section 86-489.
- 713 i. Special events. Additional signage is permitted in the historic district under section
 714 86-494, provided that all such additional signage conforms to the aesthetic standards
 715 of the historic district.
- 716 j. Ground signs. Ground signs may hang or suspend from a horizontal support that is
 717 affixed to the ground by vertical post.
- 718 **k. Monument ground signs, mounted directly upon the ground and not raised by**
 719 **vertical supports, may be allowed in the the H-1 and H-2 zoning districts, and**
 720 **non-residential properties within the Historic Residential Overlay, conforming**
 721 **to the following standards.**
- 722 **1. Shall not have a total height greater than four feet above normal**
 723 **grade.**

- 724 2. Shall not have a total width greater than 8 feet (edge of frame to edge
725 of frame).
726 3. Shall have a brick or stone base and similar vertical supports. Sign
727 face panel shall be composed of painted wood or high-quality metal.
728 4. Shall be illuminated on sides facing streets with external lighting.
729 5. Shall be provided appropriate-sized landscaping (shrubs, flowers)
730 around the base.
731 6. May be located 5 feet away from the right-of-way line, provided that
732 the sign does not block the view of vehicles leaving the property.
733 1. A-frame signs. A-frame or "sandwich" signs are allowed at the rate of one per
734 business or parcel. A-frame signs shall not obstruct pedestrian or vehicular routes.
735 (4) Any lot in the H-1 and H-2 historic districts and the Historic Residential Overlay
736 that is used as residential property shall comply with the residential provisions of this
737 article. Any lot in the H-1 historic district or the H-2 historic district or the Historic
738 Residential Overlay for which a business license is maintained shall comply with the
739 non-residential provisions of this article and obtain approval of the Design Review
740 Commission and Historic Preservation Commission before the display of any sign.
741
742



CITY OF JONESBORO, GEORGIA COUNCIL
Agenda Item Summary

Agenda Item #

13.10

- 10

COUNCIL MEETING DATE

May 9, 2022

Requesting Agency (Initiator)

Office of the City Manager

Sponsor(s)

Requested Action *(Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)*

Council to consider approval of the production of an Annual Comprehensive Financial Report for FY' 21.

Requirement for Board Action *(Cite specific Council policy, statute or code requirement)*

Consideration and Approval to Proceed with Production of ACFR

Is this Item Goal Related? *(If yes, describe how this action meets the specific Board Focus Area or Goal)*

Yes **Innovative Leadership**

Summary & Background

(First sentence includes Agency recommendation. Provide an executive summary of the action that gives an overview of the relevant details for the item.)

The City Manager and Finance Director are seeking approval and funding to proceed with the production of an Annual Comprehensive Financial Report of the City of Jonesboro for the Fiscal Year Ending December 31, 2021.

- **An ACFR represents a best practice in government finance and reporting**
- **It has been a long-term goal of the City Manager to provide this level of reporting to Mayor and Council**
- **Current Finance leadership has experience developing ACFR's for both established and 1st time issuers.**
- **Ultimate goal is recognition by GFOA (Governmental Finance Officers Association) for Certificate of Excellence in Financial Reporting.**

Fiscal Impact

Proposed Cost presented by Fulton and Kozak is \$5,000-\$13,000

Exhibits Attached *(Provide copies of originals, number exhibits consecutively, and label all exhibits in the upper right corner.)*

- ANNUAL COMPREHENSIVE FINANCIAL REPORT
- 2014 Comprehensive Annual Financial Report- College Park GA SEE PAGE 14
- City of South Fulton Georgia 2019 Comprehensive Annual Financial Report (1)

FOLLOW-UP APPROVAL ACTION (City Clerk)

Typed Name and Title

Ricky L. Clark, City Manager

Date

May, 9, 2022

Signature

City Clerk's Office

Staff Recommendation *(Type Name, Title, Agency and Phone)*

13.10

Approval

Workshop Presentation

May 2, 2022

Annual Comprehensive Financial
Report -City of Jonesboro Inaugural
Edition

Presented by

Nina M. Robinson

Finance Director



WHAT IS AN ACFR ? ANNUAL COMPREHENSIVE FINANCIAL REPORT

- ACFR stands for **Annual Comprehensive Financial Report** . It includes a set of financial statements for the City atities that comply with the accounting requirements established by the Governmental Accounting Standards Board (GASB). It must be and will be audited by an independent auditor using generally accepted government auditing standards.
- The report consists of three sections: Introductory, Financial and Statistical.
- The **Introductory** section orients and guides the reader through the report. The **Financial** section presents the entity's basic financial statements as well as notes to the statements and the independent auditors' report. The **Statistical** section provides additional financial and statistical data, including data about financial trends that may better inform the reader about the government's activities and trends.

WHY SHOULD JONESBORO PRODUCE AN ACFR ?

- An ACFR represents a best practice in government finance and reporting
- It has been a long-term goal of the City Manager to provide this level of reporting to Mayor and Council
- Current Finance leadership has experience developing ACFR's for both established and 1st time issuers.
- Ultimate goal is recognition by GFOA (Governmental Finance Officers Association) for Certificate of Excellence in Financial Reporting.

WHAT WILL BE THE BENEFIT FOR CITY OF JONESBORO

A regular annual report typically presents only basic financial statements about the government. An ACFR, by contrast, presents a wider variety of important information intended to help the reader properly understand the basic statements.

A budget is a plan for a future fiscal period, typically a year, primarily showing how taxes and other revenue will be allocated; an ACFR contains the actual results of the current and prior year's financial activities.

FINANCIAL STABILITY:

PROTECT AND ENHANCE REVENUE STREAMS WHILE MAINTAINING A HEALTHY FUND RESERVE BALANCE TO PROVIDE FOR THE EXPENDITURE OF FUNDS IN SUPPORT OF THE LONG-TERM PRIORITIES OF THE CITY.

Thank You!

Questions or Comments



City of College Park, Georgia

Comprehensive Annual Financial Report

for Fiscal Year Ended

June 30th, 2014

Attachment: 2014 Comprehensive Annual Financial Report- College Park GA SEE PAGE 14 (3123 : ACFR Presentation)



CITY OF COLLEGE PARK, GEORGIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

Prepared by:
Finance Department, City of College Park, Georgia

CITY OF COLLEGE PARK, GEORGIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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CITY OF COLLEGE PARK, GEORGIA
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CITY OF COLLEGE PARK, GEORGIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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Attachment: 2014 Comprehensive Annual Financial Report- College Park GA SEE PAGE 14 (3123 : ACFR Presentation)

INTRODUCTORY SECTION

(Unaudited)



CITY OF COLLEGE PARK

P. O. BOX 87137 • COLLEGE PARK, GA. 30337 • 404/767-1537

December 29, 2014

To the Honorable Mayor, members of the City Council and the Citizens of College Park:

State law requires that all local governments publish six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of the City of College Park for the fiscal year ended June 30, 2014.

The comprehensive annual financial report (“CAFR”) consists of management's representations concerning the finances of the City of College Park. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the City of College Park has established a comprehensive internal control framework that is designed both to protect the City’s assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City of College Park’s financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City of College Park’s comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City of College Park’s financial statements have been audited by Mauldin & Jenkins, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of College Park for the fiscal year ended June 30, 2014, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of College Park’s financial statements for the fiscal year ended June 30, 2014, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

Attachment: 2014 Comprehensive Annual Financial Report- College Park GA SEE PAGE 14 (3123 : ACFR Presentation)

The independent audit of the financial statements of the City of College Park was part of a broader, federally mandated Single Audit designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the City of College Park's separately issued Single Audit Report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of College Park's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

The City, incorporated in 1895, is located approximately nine minutes and seven miles south of Atlanta's downtown business district. The City enjoys access to Interstate Highways I-85 and I-285, as well as U.S. Highway 29, adjacent to and adjoining the Midfield Terminal Complex of Hartsfield Jackson International Airport. The City of College Park currently occupies a land area of 10 square miles and serves a population of 14,621. The City of College Park is empowered to levy a property tax on both real and personal properties located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the governing council.

The City operates under the Council-Manager form of government. Policymaking and legislative authority are vested in the governing council, which consists of a mayor and a four-member council. The governing council is responsible for, among other things, passing ordinances, adopting the budget, appointing committees and hiring the City's manager and the City's attorney. The City Manager is responsible for carrying out the policies and ordinances of the governing council and overseeing the day-to-day operations of the City. The council is elected on a non-partisan basis. Councilmembers are elected to four- year staggered terms with two councilpersons elected every two years. The mayor is elected for a four-year term. All Councilmembers are elected from their ward, while the mayor is elected at large.

The financial reporting entity (the City) includes all the funds of the primary government (i.e. the City of College Park, Georgia as legally defined), as well as its component unit, the College Park Business and Industrial Development Authority whis is reported as a blended component unit and the College Park Destination Marketing Organization, Inc., a discretely presented component unit. Component units are legally separate entities for which the primary government is financially accountable. The City provides a full range of services, including police and fire protection; sanitation services; the construction and maintenance of highways, streets, and infrastructure; recreational activities and cultural events; the sale of electricity; and the sale of water and wastewater treatment.

The annual budget serves as the foundation for the City of College Park's financial planning and control. All departments of the City of College Park are required to present a departmental plan for appropriation to the City Manager by the end of January of each year. The City Manager uses these requests as the starting point for developing a proposed budget. The City Manager then presents this proposed budget to the Council for review prior to July 1. The Council is required to hold public hearings on the proposed budget and to adopt a final budget by

Attachment: 2014 Comprehensive Annual Financial Report- College Park GA SEE PAGE 14 (3123 : ACFR Presentation)

June 30, the close of the City of College Park’s fiscal year. The appropriated budget is prepared by fund, function (e.g. public safety), and department (e.g., police). Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated budget has been adopted. For the General Fund and Hotel/Motel Tax Fund, this comparison is presented as part of the basic financial statements for the governmental funds. For governmental funds, other than the General Fund, and the Hotel/Motel Tax Fund with appropriated annual budgets, this comparison is presented in the governmental fund subsection of this report.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City of College Park operates.

Current Economic Condition

College Park offers business and industry the convenience and access that comes with proximity to Hartsfield-Jackson Atlanta International Airport. College Park is serviced by three major highways Interstate 285 and Georgia’s cross country U. S. Interstates I-85 and I-75. College Park’s CSX railroad mainline can handle 15 or more trains per day, connecting the City to Georgia’s 5,000 miles of rail lines that transport 80 million gross tons per year.

The local economy continues to experience a gradual recovery. Local option sales tax revenues continue to increase from last years receipts. An analysis of hotel-motel occupancy tax revenues at the time of this letter reveals that by the end of the fiscal year 2015 that occupancy tax revenues will exceed fiscal year 2014 results. The assessed values of properties is expected to increase for the next fiscal year due to the increased commercial and residential development. The local unemployment rate increased slightly to a rate of 8.3% for fiscal year 2014, compared to 7.6% in 2013. Business expansion and construction continues to show improvement which is reflected in the increase in commercial permit fees recognized in 2014.

Long-term Financial Planning

In April 2014, the City of College Park purchased approximately 35 acres (150 lots) from the City of Atlanta stretching from two blocks east of Main Street (downtown College Park) to the College Park’s Municipal Golf Course, north of Camp Creek Parkway. This property represented residential properties bought out by the City of Atlanta about 20 years ago as part of a noise mitigation program. Now that the City has concluded the acquisition of properties from the City of Atlanta new focus has been placed on acquiring the privately held parcels located in and around the master and non-master land in the heart of College Park. The timeframe that additional properties can be purchased will dictate when the City of College Park can begin development activities in one of the largest areas of potential development property in the City.

Future development of the newly acquired property is envisioned as mixed use to exclude residential development to complement what was started south of Camp Creek Parkway at the Gateway Center which is home to our 400,000 sf Georgia International Convention Center, two hotels and a 130,000 sf class A office building, now more than 97% leased. On the horizon at the Gateway Center are two additional hotels. The first hotel will be a full service Renaissance Marriott with 220 rooms and it will have retail on the first floor. The second hotel will have approximately 200 rooms and be located adjacent to the Renaissance and GICC. An additional office building of about 100,000 sf is also proposed for the Gateway Center area beside the existing Springhill Suites Hotel site. The opportunity to control the property in the surrounding

Attachment: 2014 Comprehensive Annual Financial Report- College Park GA SEE PAGE 14 (3123 : ACFR Presentation)

area is important to its future development such that we can maintain a high standard of quality that matches or surpasses what we've already established at the Gateway Center.

Major Initiatives

Redevelopment

The City has focused efforts on redevelopment in order to continually upgrade aging infrastructure and assist with the revitalization of aging commercial districts throughout the city. Programs in both the Main & Virginia Business Districts (the City's Main Street Program) and along Old National Highway serve to help strengthen existing businesses while also attracting new business and reinvestment into these areas. On Camp Creek Parkway, the Wally Park development continues to move forward. This new development is planned to hold two hotels, restaurants, pharmacy, gas station, and a secured parking facility for 2000 vehicles. Wally Parks new 10,000 sf two story corporate office building is currently under construction and should be completed within the next 60 days. The 50+/- acre site adjacent to the Wally Park site across Herschel Road is the next site destined for major development off Camp Creek Parkway.

On College Park's southside of town, redevelopment efforts include roadway improvements near the interchange, new sidewalk installation, and security lighting for pedestrian traffic. Working cooperatively with unincorporated Fulton County, the Old National Merchants Association, private corporate partners, and other community stakeholders, College Park is on the pathway to creating a pro-business environment. There is a residential development proposed for the southern side of the City of College Park located off of Old National Connector that will include 100 multifamily units as well as an opportunity for the redevelopment of Yorktowne Condominiums. The City of College Park is working with Clayton County to secure funding for the demolition of the Yorktowne Condominiums before the end of the fiscal year by utilizing CDBG funds as well as some Special Project Local Option Sales Tax funds.

Historic Main Street

The Economic Development Director in cooperation with the Main Street Manager oversees the revitalization of the City's historic Main Street by bringing upscale retail, corporate, and a specialty retail corridor to the downtown commercial district. College Park was designated a National Register District in 1996, followed in 1999 with the designation as a Georgia Main Street City by the Georgia Department of Industry, Trade, and Tourism. With over 800 contributing structures, buildings, and sites collectively listed on the National Register of Historic Places, College Park is the fourth-largest historic district in the state of Georgia.

Woodward Academy, the largest non-residential private school in the continental United States, has completed the construction of a 108,000 sf academic building in College Park. The new state-of-the-art facility is a welcome addition to the community and is just one of the new educational components that Woodward Academy has invested. A new track facility and soccer field were just constructed by Woodward Academy. The City of East Point, Georgia is working with the City of College Park to de-annex from East Point to College Park a strip mall shopping center parcel that was just purchased by Woodward Academy for academic use in the near future.

As a result of Hotel Indigo, the City of College Park also applied for grant funding through the U.S. Department of Economic Development Administration (EDA) to fund a quiet train crossings project that is located at Rugby and Main and Harvard and Main. The project was completed in May 2014 and has been a welcomed addition to downtown College Park.

City of College Park, Georgia
Transmittal Letter – continued

Several new restaurants and clothing boutiques have filled empty storefronts along Main Street. The College Park Main Street Association has managed the establishment of a new pocket park that was funded by United States Department of Housing and Urban Development Community Development Block Grant (CDBG). The park was dedicated in May 2014 and was named as Main Street Park. During this current fiscal year CDBG funds will be utilized to install additional lighting, place wayfinding signage, and replace damaged sidewalks, and construct a permanent outdoor stage within a 3 block area of the new park located between College, Main, Princeton, and Harvard Streets.

Old National Highway

Since 2002, approximately \$180 million in private investment has been made in the Old National Highway area. This includes both renovation and new construction projects including, the Boeing Flight Safety Training Center, a 52,000 sq. ft., \$75 million facility which trains airline pilots; an \$8 million training facility for Southwest Airlines and various other new commercial and office renovation projects. In addition, millions of dollars in upgrades and renovations have transformed hotels along the Old National Corridor.

Upcoming projects in and around the Old National Corridor include the repaving of Old National Highway with Transportation Enhancement funds realized through the Georgia Department of Transportation in addition to the placement of sidewalks, safety lighting, and striping of roads.

Government Financial Policies

The Mayor and Council approved a GASB Statement No. 54 Fund Balance Policy during fiscal year 2010-2011. The policy establishes guidance concerning the desired level of fiscal year end fund balance to be maintained by the City and the management of fund balance levels and is applicable only to the General Fund of the City. In the Assigned Fund Balance classification, the City will strive to maintain an unassigned fund balance in the General Fund of between 30%-60% based upon annual budgeted expenditures.

Awards

The City does intend to submit this report to the Government Finance Officers Association (GFOA) for its consideration for awarding the Certificate of Achievement for Excellence in Financial Reporting for the fiscal year 2014 CAFR. We believe that the report meets the Certificate of Achievement Program's requirements for the highest standards in government accounting and financial reporting. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

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 College Park for its comprehensive annual financial report for the fiscal year ended June 30, 2013. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

City of College Park, Georgia
Transmittal Letter – continued

A Certificate of Achievement is valid for a period of one year only. The City of College Park has been awarded the Certificate of Achievement for every submission of its CAFR it has made for the past thirteen years.

In addition, for the fifth consecutive year, the City received the Distinguished Budget Presentation Award for the fiscal year beginning July 1, 2014, also awarded by the Government Finance Officers Association and represents the highest form of recognition in governmental budgeting.

Acknowledgements

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Finance and Accounting department and all city employees. Each member of the department has our sincere appreciation for the contributions made in the preparation of this report. Without the leadership and support of the governing body of the City, preparation of this report would not have been possible.

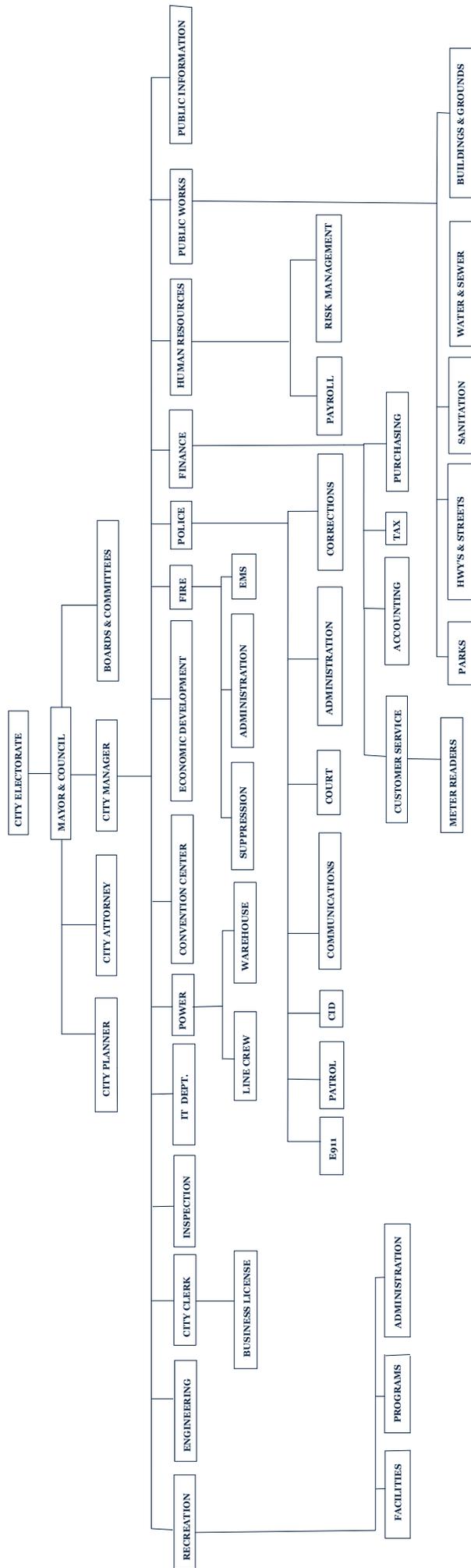
Sincerely,



Terrence R. Moore, ICMA-CM
City Manager

City of College Park Organization Chart

June 30, 2014



CITY OF COLLEGE PARK, GEORGIA

LIST OF PRINCIPAL OFFICIALS JUNE 30, 2014

Legislative Branch

Mayor	Jack P. Longino
Council Member	Ambrose Clay
Council Member	Charles E. Phillips
Council Member	Joe Carn
Council Member	Tracey Wyatt

Management Staff

City Manager	Terrence Moore
Director of Finance	Nina Mallard (Interim)
Fire Chief	Wade Elmore
Executive Director of Convention Center	Mercedes Miller
Director of Personnel	Rose Stewart
Director of Public Works	Mike Mason
Director of Power	Hugh Richardson
Public Information Officer	Gerald Walker
Director of Economic Development	Artie Jones, III
City Clerk	Melissa Brooks
Chief Building Inspector	Oscar Hudson
Director of Recreation	Keith James
Police Chief	Ron Fears
City Attorney	Steve Fincher
City Planner	Jahnee Prince
Director of Information Technology	Tammie Hester

Board of the College Park Business and Industrial Development Authority

Chair	Jeffrey Green
Vice Chair	Subrenia Willis
Secretary/Treasurer	Juanita Forbes
Board Member	Jon Ritt
Board Member	Eleanor Cornelius
Board Member (City Council Member)	Joe Carn
Mayor of the City	Jack P. Longino



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

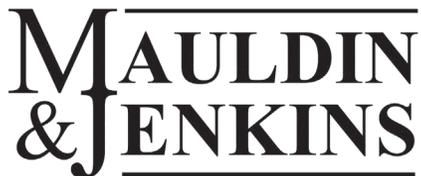
**City of College Park
Georgia**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2013

Executive Director/CEO

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

**To the Honorable Mayor and Members
of the City Council
College Park, Georgia**

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the **City of College Park, Georgia** (the "City"), as of and for the fiscal year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City'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 did not audit the financial statements of the College Park Destination Marketing Organization, Inc. (the "DMO"), which represents 100% of the assets, net position, and revenues of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the DMO, is based solely on the report of the other auditor. 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. The financial statements of the College Park Destination Marketing Organization, Inc. were not audited in accordance with *Government Auditing Standards*.

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, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of College Park, Georgia, as of June 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof, and the budgetary comparisons for the General Fund and the Hotel/Motel Tax Fund for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (on pages 4 through 15) and the Schedules of Funding Progress (on page 71) 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 College Park, Georgia's basic financial statements. The combining and individual fund financial statements and schedules and the schedule of projects constructed with special sales tax proceeds (as required by the Official Code of Georgia Annotated 48-8-121), as well as the introductory and the statistical sections, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Other Information (continued)

The combining and individual fund financial statements and schedules and the schedule of projects constructed with special sales tax proceeds 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 combining and individual fund financial statements and schedules and the schedule of projects constructed with special sales tax proceeds are 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 December 29, 2014 on our consideration of the City of College Park, 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 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 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 College Park, Georgia’s internal control over financial reporting and compliance.



Atlanta, Georgia
December 29, 2014

Management's Discussion and Analysis City of College Park, Georgia

June 30, 2014

As management of the City of College Park, Georgia, (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 June 30, 2014. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

Financial Highlights

- The government-wide assets of the City exceeded its liabilities at the close of the most recent fiscal year by \$148,082,442 (net position). Of this amount, \$21,498,264 (unrestricted net position) may be used to meet the City's ongoing obligations to citizens and creditors.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$26,038,724, an increase of \$4,946,279.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$7,321,945 or 27% of total General Fund expenditures. Unassigned General Fund balance increased \$3,438,011 or 88.5% from the prior fiscal year.
- General Fund net change in fund balances was \$3,528,697 better than budgeted.

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 comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the 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.

The statement of net position presents information on all of the City's assets, deferred outflows of resources, and liabilities, with the difference between the three (3) amounts 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.

The statement of activities presents information showing how the City'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).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, recreation, inspection, engineering, building and grounds, parks, highways and streets, and interest on long-term debt. The business-type activities of the City include electric, water and sewer, convention center operations, FAA projects, redevelopment, storm water, sanitation, and golf course operations.

The government-wide financial statements can be found on pages 16 and 17 of this report.

Management's Discussion and Analysis
City of College Park, Georgia

June 30, 2014

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of College Park, like other State and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three (3) categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-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 facilitate this comparison between governmental funds and governmental activities.

The City maintains eleven (11) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the Hotel/Motel Tax Fund each of which is considered to be a major fund. Data from the other nine (9) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report. Exhibits 1 and 2 on pages 14 and 15 present revenues by source for the governmental fund category.

The basic governmental fund financial statements can be found on pages 18 and 19 of this report.

The City adopts an annual appropriated budget for its major governmental funds as well as its nonmajor governmental funds. Budgetary comparison statements have been provided for the governmental funds to demonstrate compliance with this budget.

Proprietary funds. The City's enterprise funds are considered proprietary funds and are used to report the same functions presented as business-type activities in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the electric, water and sewer, convention center, redevelopment, FAA projects, sanitation, storm water, and golf course operations.

The basic proprietary fund financial statements can be found on pages 24 through 28 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on page 29 of this report.

Management's Discussion and Analysis
City of College Park, Georgia

June 30, 2014

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 30 through 70 of this report.

Required supplementary information. In addition to the basic financial statements and accompanying notes, this report presents the schedules of funding progress as required supplementary information on page 71 of this report.

Combining and individual fund statements and schedules. In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules. This section can be found on pages 72 through 85 of this report.

Statistical section. In addition to the basic financial statements and accompanying notes, this report also presents various supplementary and statistical information such as 10 year presentation of revenues, expenditures and tax rates. The statistical section can be found on pages 86 through 110 of this report.

Government-wide Financial Analysis

Net position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The City's combined net position increased from \$137,531,366 in 2013 to \$148,082,442 in 2014. Our analysis below focuses on the net position (**Table 1**) as compared to the previous fiscal year.

	Governmental Activities		Business-type Activities		Total Primary Government	
	2014	2013	2014	2013 (Restated)	2014	2013 (Restated)
Assets:						
Current assets	\$ 29,636,827	\$ 24,675,574	\$ 35,511,063	\$ 23,625,973	\$ 65,147,890	\$ 48,301,547
Capital assets	40,041,703	40,637,103	165,719,119	167,995,448	205,760,822	208,632,551
Other non-current assets	13,813,907	13,328,970	43,987,867	45,376,075	57,801,774	58,705,045
Total assets	<u>83,492,437</u>	<u>78,641,647</u>	<u>245,218,049</u>	<u>236,997,496</u>	<u>328,710,486</u>	<u>315,639,143</u>
Deferred Outflows of Resources:						
Deferred loss on refunding	-	-	3,057,045	2,959,959	3,057,045	2,959,959
Liabilities:						
Current liabilities	3,234,805	2,872,790	29,571,999	29,738,188	32,806,804	32,610,978
Long-term liabilities	2,745,621	1,745,765	148,132,664	146,710,993	150,878,285	148,456,758
Total liabilities	<u>5,980,426</u>	<u>4,618,555</u>	<u>177,704,663</u>	<u>176,449,181</u>	<u>183,685,089</u>	<u>181,067,736</u>
Net Position:						
Net investment in capital assets	40,041,703	40,637,103	73,257,053	75,015,429	113,298,756	115,652,532
Restricted	9,415,336	8,046,835	3,870,086	3,608,583	13,285,422	11,655,418
Unrestricted (deficit)	28,054,972	25,339,154	(6,556,708)	(15,115,738)	21,498,264	10,223,416
Total net position	<u>\$ 77,512,011</u>	<u>\$ 74,023,092</u>	<u>\$ 70,570,431</u>	<u>\$ 63,508,274</u>	<u>\$ 148,082,442</u>	<u>\$ 137,531,366</u>

Management's Discussion and Analysis
City of College Park, Georgia

June 30, 2014

A significant portion of the City's net position, \$113,298,756, reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that is still outstanding and less accumulated depreciation (net capital assets). The amount invested in capital assets net of related debt of the City equals 76.5% of total net position. The City uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending, including the payment of the related debt. The City of College Park's net position also includes \$3,987,368 in net position restricted for tourism, \$7,304,465 restricted for capital outlay, and \$1,311,010 for debt service. Unrestricted net position is \$21,498,264, an increase of \$11,274,848 or 110%.

The unrestricted net position referred to above may be used to meet the City's ongoing obligations to its citizens and creditors. At the end of the current fiscal year, the City of College Park reported positive balances in all categories of net position except for unrestricted net position of the City's business-type activities.

Unrestricted cash and investments increased from \$34,870,329 in 2013 to \$40,669,920 in 2014. These cash and investments represent 62% of current assets for the primary government.

Table 2 on the following page summarizes these changes in net position as described above.

Management's Discussion and Analysis
City of College Park, Georgia

June 30, 2014

Table 2

Statement of Activities

	Governmental		Business-type		Total Primary	
	Activities		Activities		Government	
	2014	2013	2014	2013 (Restated)	2014	2013 (Restated)
Revenues						
Charges for services	\$ 5,909,777	\$ 6,322,742	\$ 57,371,413	\$ 46,086,343	\$ 63,281,190	\$ 52,409,085
Operating grants & contributions	461	116,907	-	-	461	116,907
Capital grants & contributions	1,226,589	704,187	-	189,575	1,226,589	893,762
General revenues:						
Property taxes	15,156,377	13,050,096	-	-	15,156,377	13,050,096
Car rental taxes	2,741,921	2,610,517	-	-	2,741,921	2,610,517
Hotel / Motel taxes	8,256,641	8,443,258	-	-	8,256,641	8,443,258
Sales taxes	4,277,367	5,364,381	-	-	4,277,367	5,364,381
Franchise taxes	2,218,388	2,122,780	-	-	2,218,388	2,122,780
Insurance taxes	719,184	694,592	-	-	719,184	694,592
Other taxes	760,235	830,417	-	-	760,235	830,417
Interest income	2,970	4,088	70,426	401,287	73,396	405,375
Miscellaneous income	448,367	348,945	-	-	448,367	348,945
Total revenues	41,718,277	40,612,910	57,441,839	46,677,205	99,160,116	87,290,115
Expenses						
General government	7,296,995	6,124,111	-	-	7,296,995	6,124,111
Public safety	17,523,187	17,652,179	-	-	17,523,187	17,652,179
Recreation	2,355,146	2,264,542	-	-	2,355,146	2,264,542
Inspection	447,444	399,461	-	-	447,444	399,461
Engineering	545,682	548,258	-	-	545,682	548,258
Building and grounds	917,553	923,021	-	-	917,553	923,021
Parks	370,740	461,110	-	-	370,740	461,110
Highways and streets	1,283,704	1,473,973	-	-	1,283,704	1,473,973
Housing and development	264,316	335,758	-	-	264,316	335,758
Interest on long-term debt	10,000	-	-	-	10,000	-
Electric	-	-	25,056,901	24,908,403	25,056,901	24,908,403
Water and sewer	-	-	7,603,530	8,392,357	7,603,530	8,392,357
Sanitation	-	-	2,481,930	2,562,003	2,481,930	2,562,003
Stormwater	-	-	646,275	674,708	646,275	674,708
Golf course	-	-	35,148	35,148	35,148	35,148
Convention center	-	-	13,000,645	13,549,215	13,000,645	13,549,215
FAA projects	-	-	2,569,504	2,350,241	2,569,504	2,350,241
Redevelopment	-	-	6,200,340	5,220,537	6,200,340	5,220,537
Total expenses	31,014,767	30,182,413	57,594,273	57,692,612	88,609,040	87,875,025
Increase (decrease) in net position before transfers	10,703,510	10,430,497	(152,434)	(11,015,407)	10,551,076	(584,910)
Transfers	(7,214,591)	(5,685,320)	7,214,591	5,685,320	-	-
Increase (decrease) in net position	3,488,919	4,745,177	7,062,157	(5,330,087)	10,551,076	(584,910)
Net position beginning of fiscal year, as restated	74,023,092	69,277,915	63,508,274	68,838,361	137,531,366	138,116,276
Net position end of fiscal year	\$ 77,512,011	\$ 74,023,092	\$ 70,570,431	\$ 63,508,274	\$ 148,082,442	\$ 137,531,366

Attachment: 2014 Comprehensive Annual Financial Report- College Park GA SEE PAGE 14 (3123 : ACFR Presentation)

Management's Discussion and Analysis
City of College Park, Georgia

June 30, 2014

Governmental activities. The net position for governmental activities increased by \$3,488,919 and \$4,745,177 in 2014 and 2013, respectively. The increase in net position before net transfers out was \$10,703,510 and \$10,430,497 in 2014 and 2013, respectively.

Revenues generated by governmental activities increased \$1,105,367 or 2.72%. Capital grants and contributions increased \$522,402 or 74.19% because the City received additional federal grants for noise reduction, pedestrian and bicycle improvements. Property taxes increased \$2,106,281 or 16.14% due to increased property assessments as real estate values recover from the recession. Sales taxes decreased \$1,087,014 or 20.26% based on the reallocation of these taxes to other cities within the county based on population.

Overall, governmental expenses increased \$832,354 or 2.8%. All categories of expense were relatively consistent with prior fiscal years expenses.

Net transfers from the governmental activities to business type activities increased \$1,529,271 or 26.9%. Prior fiscal year transfers were offset by transfers from the Electric Fund to the Car Rental Fund to cure accumulated deficits in the Car Rental Fund.

Business-type activities.

Increase in net position for the Electric Fund was \$2,314,001 in 2014 compared to a decrease of \$9,370,060 (restated) in the prior fiscal year. Revenues increased significantly in this fund as a result of a large increase in the estimates for bad debt reserves in the prior fiscal year and increased customer usage. In addition, transfers to other funds were \$4,700,000 compared to \$8,095,411 in the prior fiscal year.

Increase in net position for the Water and Sewer Fund was \$1,926,000 in 2014 compared to \$123,179 (restated) in the prior fiscal year. Operating expenses decreased by \$788,827 primarily due to revisions of accrued water liabilities with the City of Atlanta.

Increase in the net position for the Convention Center was \$903,696 in 2014 compared to a decrease of \$860,829 in the prior fiscal year. This increase in net position is attributable to an increase in net transfers in. As the economy progresses and the impact of the prior fiscal year's capital improvements are realized, it is anticipated that the operating revenues of the Convention Center will continue to improve.

Increase in the net position for the Redevelopment Authority was \$1,339,793 in 2014 compared to an increase of \$5,720,215 in the prior fiscal year. Transfers into this fund were \$5,559,400 in 2014 compared to \$9,078,519 in the prior fiscal year. Additional transfers were required in 2013 in order to reduce accumulated deficits in this fund.

Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The General Fund is the chief operating fund of the City. For fiscal 2014 and 2013, unassigned fund balance of the General Fund was \$7,321,945 and \$3,883,934, respectively; and total fund balance was \$17,827,789 and \$14,299,092, respectively. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned

Management's Discussion and Analysis
City of College Park, Georgia**June 30, 2014**

fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 27.4% of total General Fund expenditures, while total fund balance represents 66.7% of that same amount. This is a significant increase from the prior fiscal year when unassigned fund balance represented 15.0% of total General Fund expenditures.

Overall, General Fund revenues increased from \$26,717,315 in 2013 to \$28,250,061 in 2014. Property tax revenue increased \$2,224,320 or 19% as real estate values recover. Sales tax revenue decreased \$1,087,014 or 20.3% as the local population decreased relative to other cities in Fulton County. License and permits revenue increased by \$379,815 or 15% compared to prior fiscal year as the economy continues to recover. Fines and forfeitures decreased \$ 643,524 or 24% because of 1) personnel shortages and injuries that resulted in fewer traffic court cases and 2) an intentional shift in police efforts to focus on crime prevention by diverting resources away from traffic violations to neighborhood patrols. As the staffing issues are resolved in fiscal year 2015, a stabilization of the revenues resulting from traffic court cases is expected to result.

The City's other major governmental fund is the Hotel/Motel Tax Fund. The Hotel/Motel Tax Fund derives its revenues from hotel/motel taxes and a special district tax levied on hotels and motels. The Mayor and Council passed a 2% increase in the Hotel/Motel excise tax. The general purpose of the 2% tax increase is to promote tourism, attract groups, conventions and trade shows to the City of College Park's convention venue, local hotels and restaurants. Effective on July 1, 2012, 1.5 % of the Hotel/Motel tax increase was used for the Destination Management Organization (DMO) and .5% may be used for tourist/convention product development (TPD).

Revenues in this fund decreased slightly from \$10,054,585 in 2013 to \$9,941,862 in 2014. The majority of these funds, \$5,686,970, are used to support the operations of the Georgia International Convention Center (GICC). \$1,734,139 was expended for the DMO and TPD. Transfers of \$1,200,000 were made to the General Fund to offset General Fund expenditures for police, fire, highway and streets and other expenditures in support of the hotels.

For fiscal year 2014, the DMO is reported in the financial statements as a discrete component unit.

Management's Discussion and Analysis
City of College Park, Georgia

June 30, 2014

Table 3 below the following page compares total revenues, expenditures, and changes in fund balance for all governmental funds.

Table - 3 Statement of Revenues, Expenditures and Changes in Fund Balances

	<u>2014</u>	<u>2013</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
Revenues				
Taxes	\$34,291,231	\$33,154,583	\$ 1,136,648	3.43%
Licenses & permits	2,930,278	2,550,463	379,815	14.89%
Intergovernmental	1,225,788	820,031	405,757	49.48%
Fines & forfeitures	2,090,056	2,742,410	(652,354)	-23.79%
Charges for services	889,443	868,267	21,176	2.44%
Interest income	4,232	5,151	(919)	-17.84%
Other revenues	448,367	510,547	(62,180)	-13.87%
Total revenues	<u>41,879,395</u>	<u>40,651,452</u>	<u>1,227,943</u>	<u>3.02%</u>
Expenditures				
General government	6,505,035	5,918,741	586,294	9.91%
Public safety	16,771,551	16,925,265	(153,714)	-0.91%
Recreation	2,365,659	2,467,092	(101,433)	-4.11%
Inspection	447,787	405,898	41,889	10.32%
Engineering	1,354,593	543,342	811,251	149.31%
Building and grounds	884,661	891,409	(6,748)	-0.76%
Parks	182,975	278,296	(95,321)	-34.25%
Highway and streets	927,747	1,006,754	(79,007)	-7.85%
Housing and development	268,517	329,245	(60,728)	-22.62%
Interest	10,000	-	10,000	100.00%
Total expenditures	<u>29,718,525</u>	<u>28,766,042</u>	<u>952,483</u>	<u>3.21%</u>
Excess of revenues over expenditures	<u>12,160,870</u>	<u>11,885,410</u>	<u>275,460</u>	<u>2.32%</u>
Transfers in	5,972,013	10,809,694	(4,837,681)	-44.75%
Transfers out	(13,186,604)	(16,495,014)	(3,308,410)	-20.06%
Total other financing sources (uses)	<u>(7,214,591)</u>	<u>(5,685,320)</u>	<u>1,529,271</u>	<u>26.90%</u>
Net change in fund balances	4,946,279	6,200,090	(1,253,811)	-20.22%
Fund balances, beginning of fiscal year	21,092,445	14,892,355	6,200,090	41.63%
Fund balances, end of fiscal year	<u>\$26,038,724</u>	<u>\$21,092,445</u>	<u>\$ 4,946,279</u>	<u>23.45%</u>

Attachment: 2014 Comprehensive Annual Financial Report- College Park GA SEE PAGE 14 (3123 : ACFR Presentation)

Management's Discussion and Analysis
City of College Park, Georgia

June 30, 2014

General Fund Budgetary Highlights

A statement of General Fund Revenues, Expenditures and Changes in Fund Balance, Budget and Actual can be found on pages 21 and 22. Revenues over expenditures for the General Fund were \$8,071,487 higher than the budgeted amount. Components of this variance are described below:

Total revenues were \$5,079,813 better than budgeted. Actual property tax collections were \$3,694,393 better than budgeted as property values continue to increase. Franchise tax collections were \$1,418,388 better than budgeted as the economy continues to improve. Contributing to the positive variances is managements continued adoption of extremely conservative revenue budgets.

Total expenditures were \$2,991,674 less than budgeted. There were less salary and benefit expenditures due to vacant positions. Also, budgeted repairs and maintenance expenditures was not necessary. Additionally, planned building expansions were deferred.

Capital Asset and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business type activities as of June 30, 2014, is \$205,760,822 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system improvements, machinery and equipment, park facilities, roads, highways, and bridges. This amount represents a decrease of \$2,871,729 from the total balance of the prior fiscal year and is a result of depreciation expenses in excess of capital purchases.

Table 4

Capital Assets

	Governmental Activities		Business-type Activities		Total Primary Government	
	2014	2013	2014	2013	2014	2013
Land	\$ 3,890,249	\$ 3,890,249	\$ 58,005,650	\$ 58,040,499	\$ 61,895,899	\$ 61,930,748
Construction in progress	246,898	407,163	1,890,354	381,159	2,137,252	788,322
Buildings and improvements	23,042,991	23,751,976	67,378,734	69,737,984	90,421,725	93,489,960
Autos and trucks	890,064	1,161,626	1,217,173	1,629,508	2,107,237	2,791,134
Other equipment	1,021,957	1,265,200	1,037,435	985,327	2,059,392	2,250,527
Infrastructure	10,949,544	10,160,889	36,189,773	37,220,971	47,139,317	47,381,860
Total	<u>\$ 40,041,703</u>	<u>\$ 40,637,103</u>	<u>\$ 165,719,119</u>	<u>\$ 167,995,448</u>	<u>\$ 205,760,822</u>	<u>\$ 208,632,551</u>

Additional information on the City's capital assets can be found in Note 5 pages 45 through 47 of this report.

Long-term debt. Bond debt decreased from \$139,935,000 in 2013 to \$139,425,000 in 2014 reflecting new debt of \$29,270,000 and reflecting scheduled principal payments and refunding debt of \$29,780,000.

Additional information on the City's long-term debt and capital leases can be found in Note 6 on pages 47 through 53.

Management's Discussion and Analysis
City of College Park, Georgia

June 30, 2014

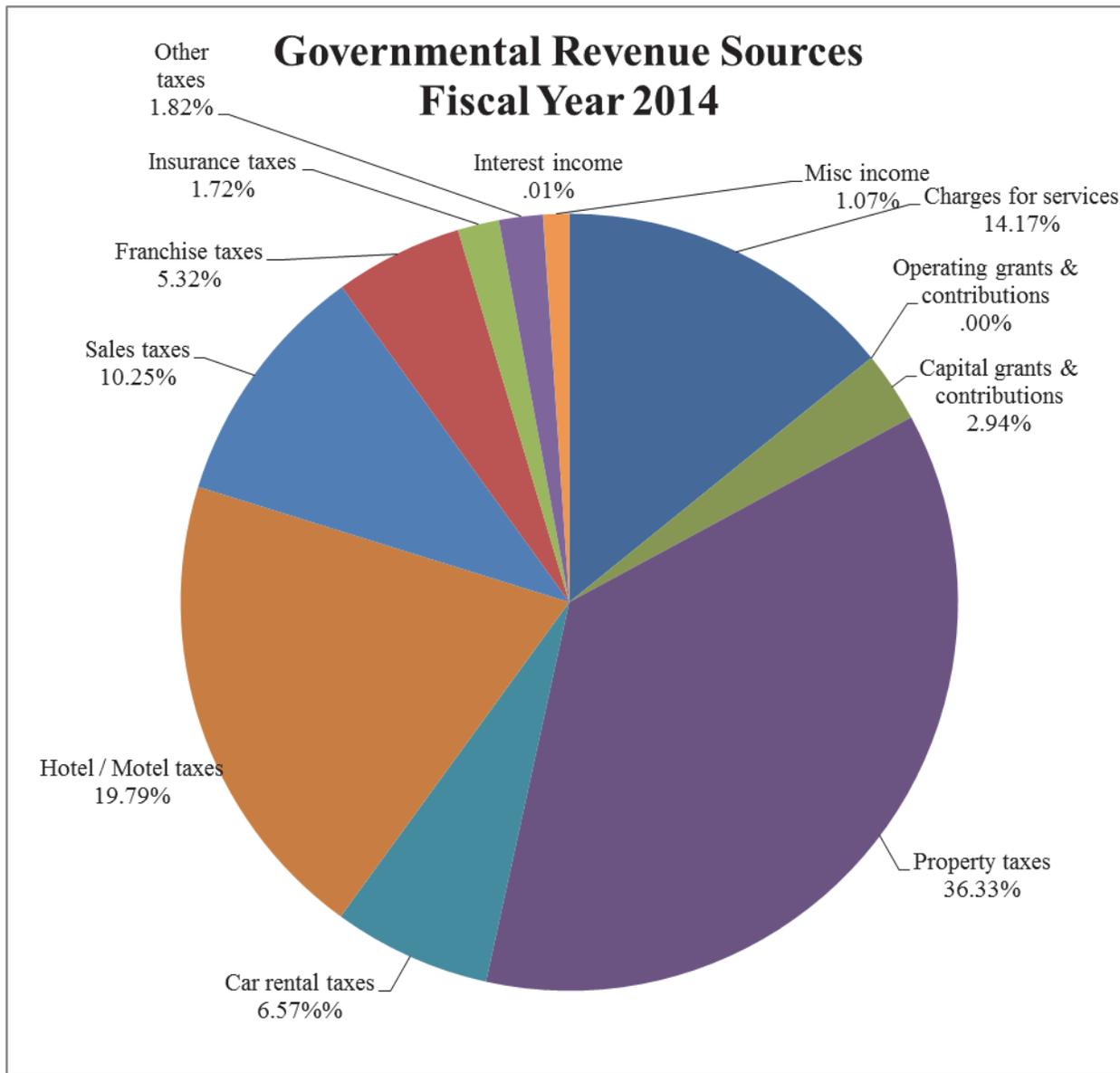
Economic Factors and Next Fiscal Year's Budgets and Rates

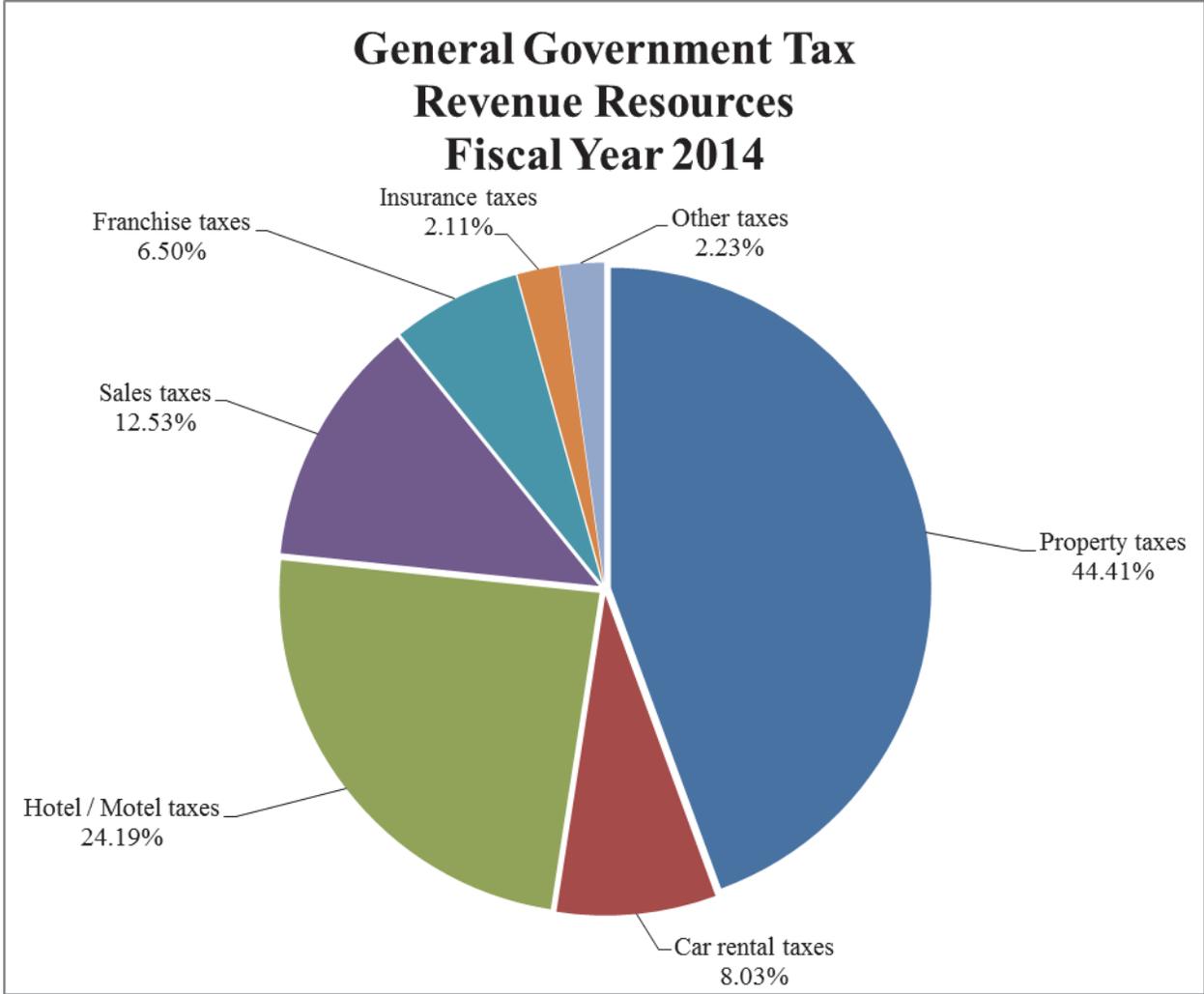
- The local unemployment rate increased slightly to 8.3% in 2014 compared to 7.6% for 2013. Property taxes, hotel motel taxes, and car rental taxes budgets will remain flat for 2015. Special Local Option Sales Taxes (SPLOST) will be budgeted \$1.2 million more in 2015 due to the anticipated increase in the College Park's allocation of Clayton County Special Local Option Sales tax.
- The fiscal year 2014-2015 General Fund is budgeted without the use of budget carry forward or fund balance. The City's GASB No. 54 fund balance policy requires the City to maintain an unassigned fund balance in the General Fund of between 30%-60% based upon annual budgeted expenditures.
- The City is maintaining its reduction in workforce through employee attrition, fiscal year 2014-2015 reflects a net decrease of 14.5 positions.
- Capital outlay for fiscal year 2014-2015 will decrease by \$3.4 million primarily because there are no plans for major capital outlays at this time.
- The City's ad valorem tax rate will remain the same at 12.619 mils for fiscal year 2014-2015. There will not be an increase in the City's utility rates (e.g. Power, Storm Water, Sanitation, Water and Sewer).
- The City's health care cost has decreased 9.2% for fiscal year 2014-2015.
- The City's pension contribution will increase by .91% in fiscal year 2014-2015.
- There is a 3 mil power cost adjustment to the power utility.
- The City budget for 2014-2015 reflects a 2% salary increase for full time and part time employees

These factors were considered in preparing the City's budget for fiscal year 2014-2015.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Nina Mallard, Interim Director of Finance and Accounting, P.O. Box 87137, City of College Park, Georgia 30337.





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CITY OF COLLEGE PARK, GEORGIA

STATEMENT OF NET POSITION
JUNE 30, 2014

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	College Park Destination Marketing Organization, Inc.
ASSETS				
Current assets				
Cash and cash equivalents	\$ 14,470,867	\$ 22,132,301	\$ 36,603,168	\$ 2,096,492
Investments	585,915	3,480,837	4,066,752	-
Taxes receivable (net of allowance for uncollectibles)	2,841,109	-	2,841,109	199,815
Receivables (net of allowance for uncollectibles)	2,456,111	6,921,992	9,378,103	-
Due from other governments	652,355	-	652,355	-
Internal balances	8,050,884	(8,050,884)	-	-
Inventories	35,062	-	35,062	-
Investment in direct financing lease, current portion	-	323,164	323,164	-
Prepaid items	544,524	203,092	747,616	48,963
Cash restricted	-	5,097,922	5,097,922	-
Investments restricted	-	5,402,639	5,402,639	-
Total current assets	29,636,827	35,511,063	65,147,890	2,345,270
Noncurrent assets				
Receivables, noncurrent portion	-	38,560,000	38,560,000	-
Net pension asset	13,813,907	-	13,813,907	-
Other assets	-	5,427,867	5,427,867	-
Capital assets				
Non-depreciable	4,137,147	59,896,004	64,033,151	-
Depreciable, net of accumulated depreciation	35,904,556	105,823,115	141,727,671	91,576
Total noncurrent assets	53,856,610	209,706,986	263,562,596	91,576
Total assets	83,492,437	245,218,049	328,710,486	2,436,846
DEFERRED OUTFLOWS OF RESOURCES				
Deferred loss on refunding of debt	-	3,057,045	3,057,045	-
LIABILITIES				
Current liabilities				
Accounts payable	1,162,800	13,331,762	14,494,562	127,674
Accrued liabilities	869,973	910,905	1,780,878	97,262
Unearned revenue, current portion	-	133,076	133,076	-
Deposits	-	552,757	552,757	-
Claims payable due within one year	343,689	-	343,689	-
Compensated absences due within one year	858,343	-	858,343	-
Current liabilities payable from restricted assets:				
Accrued interest	-	5,241,467	5,241,467	-
Deposits	-	2,191,348	2,191,348	-
Notes payable due within one year	-	80,684	80,684	-
Revenue bonds payable due within one year	-	7,130,000	7,130,000	-
Total current liabilities	3,234,805	29,571,999	32,806,804	224,936
Noncurrent liabilities				
Construction loans payable due in more than one year	-	8,000,000	8,000,000	-
Notes payable	-	4,103,795	4,103,795	-
Unearned revenue, non current portion	-	2,520,144	2,520,144	-
Net OPEB obligation	1,311,604	-	1,311,604	-
Compensated absences due in more than one year	384,017	-	384,017	-
Claims payable due in more than one year	1,050,000	-	1,050,000	-
Revenue bonds payable due in more than one year	-	133,508,725	133,508,725	-
Total noncurrent liabilities	2,745,621	148,132,664	150,878,285	-
Total liabilities	5,980,426	177,704,663	183,685,089	224,936
NET POSITION				
Net investment in capital assets	40,041,703	73,257,053	113,298,756	91,576
Restricted for:				
Law enforcement activities	81,054	-	81,054	-
Public safety	511,508	-	511,508	-
Capital construction	4,745,389	2,559,076	7,304,465	-
Debt service	-	1,311,010	1,311,010	-
Livable communities	90,017	-	90,017	-
Tourism	3,987,368	-	3,987,368	2,120,334
Unrestricted (deficit)	28,054,972	(6,556,708)	21,498,264	-
Total net position	\$ 77,512,011	\$ 70,570,431	\$ 148,082,442	\$ 2,211,910

The accompanying notes to the financial statements are an integral part of this statement.

CITY OF COLLEGE PARK, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position			Component Unit
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
Primary government								
Governmental activities								
General government	\$ 7,296,995	\$ 2,930,278	\$ -	\$ -	(4,366,717)	\$ -	(4,366,717)	\$ -
Public safety	17,523,187	2,595,708	461	439,144	(14,487,874)	-	(14,487,874)	-
Recreation	2,355,146	383,791	-	132,800	(1,838,555)	-	(1,838,555)	-
Inspection	447,444	-	-	-	(447,444)	-	(447,444)	-
Engineering	545,682	-	-	-	(545,682)	-	(545,682)	-
Building and grounds	917,553	-	-	-	(917,553)	-	(917,553)	-
Parks	370,740	-	-	-	(370,740)	-	(370,740)	-
Highways and streets	1,283,704	-	-	654,645	(629,059)	-	(629,059)	-
Housing and development	264,316	-	-	-	(264,316)	-	(264,316)	-
Interest on long-term debt	10,000	-	-	-	(10,000)	-	(10,000)	-
Total governmental activities	31,014,767	5,909,777	461	1,226,589	(23,877,940)	-	(23,877,940)	-
Business-type activities:								
Electric	25,056,901	32,058,838	-	-	-	7,001,937	7,001,937	-
Water and sewer	7,603,530	10,202,098	-	-	-	2,598,568	2,598,568	-
Convention center	13,000,645	6,869,893	-	-	-	(6,130,752)	(6,130,752)	-
Redevelopment	6,200,340	1,980,481	-	-	-	(4,219,859)	(4,219,859)	-
FAA projects	2,569,504	2,537,886	-	-	-	(31,618)	(31,618)	-
Sanitation	2,481,930	2,635,918	-	-	-	153,988	153,988	-
Stormwater	646,275	1,031,638	-	-	-	385,363	385,363	-
Golf course	35,148	54,661	-	-	-	19,513	19,513	-
Total business-type activities	57,594,273	57,371,413	-	-	-	(222,860)	(222,860)	-
Total primary government	\$ 88,609,040	\$ 63,281,190	\$ 461	\$ 1,226,589				
Component unit:								
College Park Destination Marketing Organization, Inc.	\$ 1,623,883	\$ -	\$ -	\$ -				\$ (1,623,883)
General revenues:								
Taxes:								
Property taxes					15,156,377		15,156,377	
Car rental taxes					2,741,921		2,741,921	
Occupancy taxes					8,256,641		8,256,641	1,635,893
Alcoholic beverage taxes					760,235		760,235	
Sales taxes					4,277,367		4,277,367	
Franchise taxes					2,218,388		2,218,388	
Insurance premium taxes					719,184		719,184	
Interest income					2,970	70,426	73,396	1,229
Miscellaneous income					448,367		448,367	
Transfers					(7,214,591)	7,214,591	-	
Total general revenues and transfers					27,366,859	7,285,017	34,651,876	1,637,122
Change in net position					3,498,919	7,062,157	10,561,076	13,239
Net position - beginning of fiscal year, as restated					74,023,092	63,508,274	137,531,366	2,198,671
Net position - ending of fiscal year					\$ 77,512,011	\$ 70,570,431	\$ 148,082,442	\$ 2,211,910

The accompanying notes to the financial statements are an integral part of this statement.

CITY OF COLLEGE PARK, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2014

ASSETS	General Fund	Hotel/Motel Tax Fund	Nonmajor Governmental Funds	Total Governmental Funds
Cash and cash equivalents	\$ 7,624,122	\$ 2,257,770	\$ 4,588,975	\$ 14,470,867
Investments	585,915	-	-	585,915
Taxes receivable, net of allowances	900,241	1,935,897	4,971	2,841,109
Accounts receivable, net of allowances	930,219	-	1,525,892	2,456,111
Due from other governments	572,324	-	80,031	652,355
Due from other funds	238,885	1,000	241,032	480,917
Inventories	35,062	-	-	35,062
Prepaid items	508,494	25,850	10,180	544,524
Advances to other funds	8,782,592	-	-	8,782,592
Total assets	<u>\$ 20,177,854</u>	<u>\$ 4,220,517</u>	<u>\$ 6,451,081</u>	<u>\$ 30,849,452</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 893,394	\$ 203,876	\$ 65,530	\$ 1,162,800
Accrued liabilities	867,107	-	2,866	869,973
Due to other funds	524,942	3,423	302,313	830,678
Advances from other funds	-	-	381,947	381,947
Total liabilities	<u>2,285,443</u>	<u>207,299</u>	<u>752,656</u>	<u>3,245,398</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues - car rental taxes	-	-	1,487,500	1,487,500
Unavailable revenues - property taxes	64,622	12,452	756	77,830
Total deferred inflows of resources	<u>64,622</u>	<u>12,452</u>	<u>1,488,256</u>	<u>1,565,330</u>
FUND BALANCES				
Nonspendable:				
Inventories	35,062	-	-	35,062
Prepaid items	508,494	25,850	10,180	544,524
Advances to other funds	8,782,592	-	-	8,782,592
Restricted:				
Tourism	-	3,974,916	-	3,974,916
Law enforcement	-	-	81,054	81,054
Public safety	-	-	511,508	511,508
Livable communities	-	-	90,017	90,017
Capital construction	-	-	3,257,133	3,257,133
Committed:				
Capital construction	-	-	92,298	92,298
Assigned:				
Grant matching requirements	-	-	167,979	167,979
Capital construction	1,179,696	-	-	1,179,696
Unassigned	7,321,945	-	-	7,321,945
Total fund balances	<u>17,827,789</u>	<u>4,000,766</u>	<u>4,210,169</u>	<u>26,038,724</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 20,177,854</u>	<u>\$ 4,220,517</u>	<u>\$ 6,451,081</u>	

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	40,041,703
Some receivables are not available to pay for current-period expenditures and, therefore, are deferred inflows of resources in the funds.	1,565,330
Long-term liabilities are not due and payable in the current period and, therefore are not reported in the funds.	(2,636,049)
Net OPEB obligations are not paid from financial resource used in governmental funds and are not reported in governmental funds.	(1,311,604)
Net pension asset is not a current financial resource used in governmental funds and therefore is not reported in governmental funds.	13,813,907
Net position of governmental activities	<u>\$ 77,512,011</u>

The accompanying notes to the financial statements are an integral part of this statement.

CITY OF COLLEGE PARK, GEORGIA

**STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	General Fund	Hotel/Motel Tax Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Taxes:				
Property	\$ 13,636,393	\$ 1,618,139	\$ 92,130	\$ 15,346,662
Occupancy	-	8,256,641	-	8,256,641
Excise	-	-	2,712,754	2,712,754
Sales	4,277,367	-	-	4,277,367
Insurance premium	719,184	-	-	719,184
Alcoholic beverage	760,235	-	-	760,235
Franchise	2,218,388	-	-	2,218,388
Licenses and permits	2,930,278	-	-	2,930,278
Intergovernmental revenues	690,485	-	535,303	1,225,788
Fines and forfeitures	2,090,056	-	-	2,090,056
Charges for services	548,466	-	340,977	889,443
Interest income	170	2,602	1,460	4,232
Other	379,039	64,480	4,848	448,367
Total revenue	<u>28,250,061</u>	<u>9,941,862</u>	<u>3,687,472</u>	<u>41,879,395</u>
EXPENDITURES				
Current:				
General government	4,636,452	1,791,783	76,800	6,505,035
Police	9,967,946	-	909,804	10,877,750
Fire	5,893,801	-	-	5,893,801
Recreation	2,255,057	-	110,602	2,365,659
Inspection	447,787	-	-	447,787
Engineering	1,354,593	-	-	1,354,593
Building and grounds	884,661	-	-	884,661
Parks	182,975	-	-	182,975
Highways and streets	927,747	-	-	927,747
Housing and development	154,441	-	114,076	268,517
Debt service:				
Interest	10,000	-	-	10,000
Total expenditures	<u>26,715,460</u>	<u>1,791,783</u>	<u>1,211,282</u>	<u>29,718,525</u>
Excess of revenues under expenditures	<u>1,534,601</u>	<u>8,150,079</u>	<u>2,476,190</u>	<u>12,160,870</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	5,282,230	-	689,783	5,972,013
Transfers out	(3,288,134)	(7,347,970)	(2,550,500)	(13,186,604)
Total other financing sources (uses)	<u>1,994,096</u>	<u>(7,347,970)</u>	<u>(1,860,717)</u>	<u>(7,214,591)</u>
Net change in fund balances	3,528,697	802,109	615,473	4,946,279
FUND BALANCES, beginning of fiscal year	<u>14,299,092</u>	<u>3,198,657</u>	<u>3,594,696</u>	<u>21,092,445</u>
FUND BALANCES, end of fiscal year	<u>\$ 17,827,789</u>	<u>\$ 4,000,766</u>	<u>\$ 4,210,169</u>	<u>\$ 26,038,724</u>

The accompanying notes to the financial statements are an integral part of this statement.

CITY OF COLLEGE PARK, 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 JUNE 30, 2014**

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$	4,946,279
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 depreciation expense exceeded capital outlays in the current fiscal period.		(595,400)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Deferred inflows of resources at June 30, 2014	\$	1,565,330
Deferred inflows of resources at June 30, 2013		<u>(1,726,448)</u>
		(161,118)
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.		<u>(700,842)</u>
Change in net position of governmental activities	\$	<u><u>3,488,919</u></u>

The accompanying notes to the financial statements are an integral part of this statement.

CITY OF COLLEGE PARK, GEORGIA

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Taxes:				
Property	\$ 9,942,000	\$ 9,942,000	\$ 13,636,393	\$ 3,694,393
Sales	4,000,000	4,000,000	4,277,367	277,367
Insurance premium	680,000	680,000	719,184	39,184
Alcoholic beverage	860,000	860,000	760,235	(99,765)
Franchise	800,000	800,000	2,218,388	1,418,388
Licenses and permits	2,310,500	2,310,500	2,930,278	619,778
Intergovernmental	1,241,444	1,379,021	690,485	(688,536)
Fines and forfeitures	2,403,450	2,403,450	2,090,056	(313,394)
Charges for services	635,984	635,984	548,466	(87,518)
Interest income	-	-	170	170
Other	125,700	159,293	379,039	219,746
Total revenue	22,999,078	23,170,248	28,250,061	5,079,813
EXPENDITURES				
Current:				
General government				
Executive	1,457,304	1,467,792	1,936,363	(468,571)
Legislative	802,136	902,026	867,281	34,745
Financial administration	264,775	281,351	320,078	(38,727)
Accounting	336,001	336,001	325,811	10,190
Human resources	375,670	376,256	349,230	27,026
Purchasing	81,878	82,268	79,545	2,723
Public information	216,528	216,821	192,555	24,266
Business licenses	77,903	77,903	74,847	3,056
Information technology	507,832	508,808	490,742	18,066
Total general government	4,120,027	4,249,226	4,636,452	(387,226)
Police				
Administration	1,667,828	1,669,097	1,680,200	(11,103)
Patrol	6,940,008	7,175,853	6,603,489	572,364
Investigations	950,787	950,787	756,756	194,031
Corrections	604,375	604,375	456,315	148,060
E911 communications	-	-	3,949	(3,949)
Municipal court	447,151	447,151	467,237	(20,086)
Total police	10,610,149	10,847,263	9,967,946	879,317
Fire				
Administration	658,359	659,140	623,188	35,952
Suppression	5,295,094	5,854,394	5,025,395	828,999
Emergency medical services	266,635	266,635	245,218	21,417
Total fire	6,220,088	6,780,169	5,893,801	886,368
Recreation				
Administration	213,517	213,517	214,722	(1,205)
Programs	1,425,572	1,426,353	1,323,095	103,258
Facilities	578,257	578,257	717,240	(138,983)
Total recreation	2,217,346	2,218,127	2,255,057	(36,930)

Continued

Attachment: 2014 Comprehensive Annual Financial Report- College Park GA SEE PAGE 14 (3123 : ACFR Presentation)

CITY OF COLLEGE PARK, GEORGIA

**GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

EXPENDITURES (continued)	Budget		Actual	Variance With Final Budget
	Original	Final		
Current (continued):				
Inspections	441,385	458,231	447,787	10,444
Engineering	2,635,364	2,635,559	1,354,593	1,280,966
Buildings and grounds	1,043,511	1,044,780	884,661	160,119
Parks	204,711	204,711	182,975	21,736
Highways and streets	927,623	1,041,298	927,747	113,551
Housing and development	222,380	222,770	154,441	68,329
Debt service:				
Interest	-	5,000	10,000	(5,000)
Total expenditures	<u>28,642,584</u>	<u>29,707,134</u>	<u>26,715,460</u>	<u>2,991,674</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,643,506)</u>	<u>(6,536,886)</u>	<u>1,534,601</u>	<u>8,071,487</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	6,785,923	7,694,543	5,282,230	(2,412,313)
Transfers out	<u>(1,142,417)</u>	<u>(1,157,657)</u>	<u>(3,288,134)</u>	<u>(2,130,477)</u>
Total other financing sources (uses)	<u>5,643,506</u>	<u>6,536,886</u>	<u>1,994,096</u>	<u>(4,542,790)</u>
Net change in fund balances	-	-	3,528,697	3,528,697
FUND BALANCES, beginning of fiscal year	<u>14,299,092</u>	<u>14,299,092</u>	<u>14,299,092</u>	<u>-</u>
FUND BALANCES, end of fiscal year	<u>\$ 14,299,092</u>	<u>\$ 14,299,092</u>	<u>\$ 17,827,789</u>	<u>\$ 3,528,697</u>

The accompanying notes are an integral part of these financial statements.

CITY OF COLLEGE PARK, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Taxes:				
Property	\$ 1,505,110	\$ 1,505,110	\$ 1,618,139	\$ 113,029
Occupancy	7,200,000	7,200,000	8,256,641	1,056,641
Interest income	1,860	1,860	2,602	742
Other	-	495,116	64,480	(430,636)
Total revenue	<u>8,706,970</u>	<u>9,202,086</u>	<u>9,941,862</u>	<u>739,776</u>
EXPENDITURES				
General government	<u>1,820,000</u>	<u>1,854,116</u>	<u>1,791,783</u>	<u>62,333</u>
Excess of revenues over expenditures	6,886,970	7,347,970	8,150,079	802,109
OTHER FINANCING USES				
Transfers out	<u>(6,886,970)</u>	<u>(7,347,970)</u>	<u>(7,347,970)</u>	<u>-</u>
Total other financing uses	<u>(6,886,970)</u>	<u>(7,347,970)</u>	<u>(7,347,970)</u>	<u>-</u>
Net change in fund balances	-	-	802,109	802,109
FUND BALANCES, beginning of fiscal year	<u>3,198,657</u>	<u>3,198,657</u>	<u>3,198,657</u>	<u>-</u>
FUND BALANCES, end of fiscal year	<u>\$ 3,198,657</u>	<u>\$ 3,198,657</u>	<u>\$ 4,000,766</u>	<u>\$ 802,109</u>

The accompanying notes are an integral part of these financial statements.

CITY OF COLLEGE PARK, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2014

	Business-type Activities - Enterprise Funds					Total Enterprise Funds
	Electric Fund	Water and Sewer Fund	Convention Center Fund	Redevelopment Authority Fund	Nonmajor Enterprise Funds	
ASSETS						
Current assets						
Cash and cash equivalents	\$ 5,949,263	\$ 5,777,668	\$ 4,997,250	\$ 2,099,492	\$ 3,308,628	\$ 22,132,301
Investments	3,480,837	-	-	-	-	3,480,837
Investment in direct financing lease, current portion	-	-	-	-	323,164	323,164
Receivables:						
Utility charges (net of allowance for uncollectible accounts)	2,904,436	1,155,589	-	-	253,387	4,313,412
Other receivables, current portion	684,000	14,196	287,206	1,607,269	15,909	2,608,580
Due from other funds	664,474	39,220	296,494	342,710	11,696	1,354,594
Prepaid items	37,646	18,923	103,844	-	42,679	203,092
Restricted:						
Cash	377,375	350,547	-	4,100,000	270,000	5,097,922
Investments	-	-	2,807,387	36,176	2,559,076	5,402,639
Total current assets	14,098,031	7,356,143	8,492,181	8,185,647	6,784,539	44,916,541
Noncurrent assets						
Other receivables, non current portion	-	-	-	38,560,000	-	38,560,000
Other assets	-	-	-	5,427,867	-	5,427,867
Advances to other funds	14,887,938	-	-	-	-	14,887,938
Capital assets:						
Land	-	1,638,149	15,510,346	-	-	17,148,495
Land held for resale	-	-	-	40,857,156	-	40,857,156
Construction in progress	-	1,655,353	35,000	-	200,000	1,890,353
Building and improvements	1,615,294	464,777	88,151,256	-	5,465,086	95,696,413
Autos and trucks	1,798,148	349,980	19,606	-	3,233,069	5,400,803
Other equipment	1,361,343	871,215	11,371,590	-	450,089	14,054,237
Infrastructure	20,997,613	28,008,711	-	806,365	9,154,411	58,967,100
Less accumulated depreciation	(12,875,688)	(11,615,214)	(35,823,592)	(74,218)	(7,906,726)	(68,295,438)
Total capital assets (net of accumulated depreciation)	12,886,710	21,372,971	79,264,206	41,589,303	10,595,929	165,719,119
Total noncurrent assets	27,784,648	21,372,971	79,264,206	85,577,170	10,595,929	224,594,924
Total assets	41,882,679	28,729,114	87,756,387	93,762,817	17,380,468	269,511,465
DEFERRED OUTFLOWS OF RESOURCES						
Deferred loss on refunding of debt	-	-	2,665,762	391,283	-	3,057,045
Continued						

CITY OF COLLEGE PARK, GEORGIA

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 JUNE 30, 2014

	Business-type Activities - Enterprise Funds				Total Enterprise Funds
	Electric Fund	Water and Sewer Fund	Convention Center Fund	Redevelopment Authority Fund		Nonmajor Enterprise Funds
LIABILITIES					
Current liabilities payable from nonrestricted assets	\$ 2,064,748	\$ 10,234,106	\$ 326,838	\$ 387,656	\$ 13,331,762
Accounts payable	546,435	128,475	157,010	-	910,905
Accrued liabilities	-	-	546,557	6,200	552,757
Deposits	147,994	3,872	505,780	258,407	1,004,833
Due to other funds	-	-	-	133,076	133,076
Unearned revenues, current portion	-	-	-	-	-
Total current liabilities payable from non restricted current assets	2,759,177	10,366,453	1,536,185	785,339	15,933,333
Current liabilities payable from restricted assets	2,191,348	-	-	-	2,191,348
Customer utility deposits	-	8,815	901,218	4,307,231	5,241,467
Accrued interest on bonds and notes	-	-	-	-	24,203
Notes payable within one year	-	-	-	-	80,684
Revenue bonds payable within one year	-	-	3,745,000	2,260,000	1,125,000
Total current liabilities payable from restricted assets	2,191,348	8,815	4,646,218	6,567,231	14,643,499
Total current liabilities	4,950,525	10,375,268	6,182,403	7,352,570	30,576,832
Noncurrent liabilities	-	-	-	8,000,000	8,000,000
Construction loans payable in more than one year	-	2,400,381	-	-	4,103,795
Notes payable	-	-	60,979,613	72,529,112	133,508,725
Revenue bonds payable in more than one year	-	-	-	2,520,144	2,520,144
Unearned revenues, noncurrent portion	-	-	-	9,985,919	2,809,206
Advances from other funds	5,230,712	22,333	5,240,413	9,985,919	23,288,583
Total noncurrent liabilities	5,230,712	2,422,714	66,220,026	93,035,175	171,421,247
Total liabilities	10,181,237	12,797,982	72,402,429	100,387,745	201,998,079
NET POSITION					
Net investment in capital assets	12,896,710	18,972,590	19,358,455	14,019,303	73,257,053
Restricted for capital projects	-	-	-	-	2,559,076
Restricted for debt service	-	350,547	654,287	36,176	1,311,010
Unrestricted (deficit)	18,804,732	(3,392,005)	(1,993,022)	(20,289,124)	(6,556,708)
Total net position (deficit)	\$ 31,701,442	\$ 15,931,132	\$ 18,019,720	\$ (6,233,645)	\$ 70,570,431

The accompanying notes to the financial statements are an integral part of this statement.

CITY OF COLLEGE PARK, GEORGIA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Business-type Activities - Enterprise Funds					Total Enterprise Funds
	Electric Fund	Water and Sewer Fund	Convention Center Fund	Redevelopment Authority Fund	Nonmajor Enterprise Funds	
OPERATING REVENUES						
Water and sewer sales		10,121,154				10,121,154
Electric sales	27,634,255					27,634,255
Convention sales			3,191,599			3,191,599
Sanitation sales					2,622,481	2,622,481
Stormwater sales					1,031,288	1,031,288
Golf course sales					54,661	54,661
Rentals and commissions			3,573,959	818,427	2,537,886	6,930,272
Other	4,424,583	80,944	104,335	1,162,054	13,787	5,785,703
Total operating revenue	32,058,838	10,202,098	6,869,893	1,980,481	6,260,103	57,371,413
OPERATING EXPENSES						
Cost of sales - purchases	20,426,574	4,871,014	2,047,468		609,184	27,954,240
Personal services	1,750,106	1,127,648	2,446,201		1,443,664	6,767,619
Depreciation	769,417	623,865	2,268,573	20,159	785,537	4,467,551
Other operating expenses	2,110,804	981,003	2,841,909	605,047	2,705,529	9,244,292
Total operating expenses	25,056,901	7,603,530	9,604,151	625,206	5,543,914	48,433,702
Operating income (loss)	7,001,937	2,598,568	(2,734,258)	1,355,275	716,189	8,937,711
NONOPERATING REVENUES (EXPENSES)						
Amortization of deferred loss on refunded debt and premiums/discounts on debt issued			(141,834)	(68,422)	(18,068)	(228,324)
Loss on sale of capital assets				(148,000)		(148,000)
Interest income	12,064	2,501		252	55,609	70,426
Interest expense & fiscal charges			(3,254,660)	(5,358,712)	(170,875)	(8,784,247)
Total nonoperating revenue (expenses)	12,064	2,501	(3,396,494)	(5,574,882)	(133,334)	(9,090,145)
Income (loss) before capital contributions and transfers	7,014,001	2,601,069	(6,130,752)	(4,219,607)	582,855	(152,434)
Transfers:						
Transfers in			7,384,787	5,559,400	452,634	13,396,821
Transfers out	(4,700,000)	(675,069)	(350,339)		(456,822)	(6,182,230)
Change in net position	2,314,001	1,926,000	903,696	1,339,793	578,667	7,062,157
Total net position (deficits), beginning, as restated	29,387,441	14,005,132	17,116,024	(7,573,438)	10,573,115	63,508,274
Total net position (deficits), ending	31,701,442	15,931,132	18,019,720	(6,233,645)	11,151,782	70,570,431

The accompanying notes to the financial statements are an integral part of this statement.

CITY OF COLLEGE PARK, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Business-type Activities - Enterprise Funds					Total Enterprise Funds
	Electric Fund	Water and Sewer Fund	Convention Center Fund	Redevelopment Authority Fund	Nonmajor Enterprise Funds	
CASH FLOWS FROM OPERATING ACTIVITIES:						
Receipts from customers and users	29,157,696	9,605,726	7,225,325	2,239,969	6,121,276	54,349,992
Payments to suppliers	(21,995,450)	(5,423,634)	(5,514,736)	(613,999)	(3,085,590)	(36,633,409)
Payments to employees	(1,643,376)	(1,048,125)	(2,430,868)	-	(1,436,598)	(6,558,967)
Net cash provided (used) by operating activities	5,518,870	3,133,967	(720,279)	1,625,970	1,599,088	11,157,616
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:						
Transfers in	-	-	7,384,787	5,559,400	452,634	13,396,821
Advances from (to) other funds	1,340,054	(459,123)	(291,145)	-	1,022,073	1,611,859
Transfers out	(4,700,000)	(675,069)	(350,339)	-	(456,822)	(6,182,230)
Net cash provided (used) by non-capital financing activities	(3,359,946)	(1,134,192)	6,743,303	5,559,400	1,017,885	8,826,450
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Acquisition and construction of capital assets	(310,470)	(1,140,989)	(286,166)	(140,152)	(367,015)	(2,244,792)
Proceeds from the sale of capital assets	-	-	-	27,000	-	27,000
Cash proceeds received from issuance of debt	-	951,945	17,090,000	12,180,000	-	30,221,945
Proceeds received from capital grant	40,325	-	-	-	-	40,325
Refunding deposit with escrow agent	-	-	(14,175,115)	(7,156,691)	-	(21,331,806)
Bond issuance costs paid	-	-	(512,700)	(367,261)	-	(879,961)
Principal paid on capital debt	-	(121,430)	(3,540,000)	(1,785,000)	(3,738,302)	(9,184,732)
Interest paid on capital debt	-	-	(2,912,984)	(4,401,259)	(197,294)	(7,511,537)
Net cash (used) by capital and related financing activities	(270,145)	(310,474)	(4,336,965)	(1,643,363)	(4,302,611)	(10,863,558)
CASH FLOWS FROM INVESTING ACTIVITIES:						
Purchases of investments	(1,336,466)	-	(2,414,554)	-	-	(3,751,020)
Interest on investments	12,084	2,501	-	252	55,735	70,552
Payments received on financing lease	-	-	-	-	1,219,987	1,219,987
Net cash provided (used) by investing activities	(1,324,402)	2,501	(2,414,554)	252	1,275,722	(2,460,481)
Net increase (decrease) in cash and cash equivalents	564,377	1,691,802	(728,495)	5,542,259	(409,916)	6,660,027
Cash and cash equivalents at beginning of fiscal year	5,762,261	4,436,413	5,725,745	657,233	3,988,544	20,570,196
Cash and cash equivalents at end of fiscal year	<u>\$ 6,326,638</u>	<u>\$ 6,128,215</u>	<u>\$ 4,997,250</u>	<u>\$ 6,199,492</u>	<u>\$ 3,578,628</u>	<u>\$ 27,230,223</u>
Unrestricted cash and cash equivalents	5,949,263	5,777,668	4,997,250	2,099,492	3,308,628	22,132,301
Restricted cash and cash equivalents	377,375	350,547	-	4,100,000	270,000	5,097,922
	<u>\$ 6,326,638</u>	<u>\$ 6,128,215</u>	<u>\$ 4,997,250</u>	<u>\$ 6,199,492</u>	<u>\$ 3,578,628</u>	<u>\$ 27,230,223</u>

Continued

CITY OF COLLEGE PARK, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Business-type Activities - Enterprise Funds					Total Enterprise Funds
	Electric Fund	Water and Sewer Fund	Convention Center Fund	Redevelopment Authority Fund	Nonmajor Enterprise Funds	
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:						
Operating income (loss)	\$ 7,001,937	\$ 2,598,568	\$ (2,734,258)	\$ 1,355,275	\$ 716,189	\$ 8,937,711
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation expense	769,417	623,865	2,268,573	20,159	785,537	4,467,551
Changes in assets and liabilities (Increase) decrease in:						
Accounts receivable	(2,971,551)	(596,372)	191,277	324,616	(138,827)	(3,190,857)
Prepaid items	(3,215)	(1,677)	(3,415)	-	1,274	(7,033)
Due from other funds	449,788	232,455	(296,494)	(342,710)	(11,696)	31,343
Increase (decrease) in:						
Accounts payable	95,355	197,605	(148,847)	75,351	194,062	413,526
Accrued liabilities	106,730	79,523	15,333	-	7,066	208,652
Due to other funds	-	-	(176,603)	258,407	45,483	127,287
Unearned revenue	-	-	-	(65,128)	-	(65,128)
Customer deposits	70,409	-	164,155	-	-	234,564
Net cash provided (used) by operating activities	\$ 5,518,870	\$ 3,133,967	\$ (720,279)	\$ 1,625,970	\$ 1,599,088	\$ 11,157,616

The accompanying notes to the financial statements are an integral part of this statement.

CITY OF COLLEGE PARK, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
MUNICIPAL COURT AGENCY FUND
JUNE 30, 2014

ASSETS	
Cash	\$ 162,216
Other receivables	52,694
Total assets	<u>\$ 214,910</u>
LIABILITIES	
Due to others	\$ 214,910
Total liabilities	<u>\$ 214,910</u>

The accompanying notes to the financial statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

CITY OF COLLEGE PARK, GEORGIA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of College Park, Georgia (the "City") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government 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. The Financial Reporting Entity

The City was chartered in 1895 and operates under a Mayor/Council/City Manager form of government. The City Manager is the head of the administrative branch of government. As such, he is responsible for the day-to-day operations of city government. The legislative authority of the City is vested in the Mayor and four (4) member council with an appointed City Manager. The City provides the following services and operations as authorized by its charter: police and fire protection; development, civic center, electrical, water, sewer, and sanitation services; recreation services; highways and streets; inspection and engineering services; and various general administrative services to residents of the City. As required by accounting principles generally accepted in the United States of America, these financial statements include the accounts of all City operations and all activities of the City.

Based upon criteria set forth by Governmental Accounting Standards Board (GASB) Statement 14, "The Financial Reporting Entity" and Statement 61 "The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and 34", these financial statements present the City and its component units, entities for which the City is considered to be financially accountable. The City's blended component unit, although a legally separate entity, is in substance, part of the City's operations and so data from this entity is combined with data of the primary government. The blended component unit has a June 30th fiscal year end. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City.

Blended Component Unit:

College Park Business and Industrial Development Authority (BIDA) – The BIDA was created for the purpose of attracting development, industry and employment opportunities to the City. In addition, the Authority serves as a finance mechanism for certain City capital projects. Presently, the only financial activity of the Authority consists of providing the financing for certain City projects and certain administrative activities. In addition, BIDA owns a thirty (30) percent interest in College Park/Gateway Redevelopment, L.P. The partnership entered into contracts with BIDA to provide development services.

The Mayor and one (1) City Council member serve as board members and the remaining board members are appointed by the Mayor and confirmed by the City Council. The City can impose its will on BIDA and is providing significant resources to fund BIDA activities. BIDA bond issues must be approved by the City Council. Separate financial statements for BIDA are not prepared.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. The Financial Reporting Entity (Continued)

Discretely Presented Component Unit:

The College Park Destination Marketing Organization, Inc. (the “DMO”) is shown as a discretely presented component unit in the accompanying financial statements. The purpose of the DMO is to use hotel/motel taxes received from the City of College Park to advertise and attract tourism, conventions, and business travelers to College Park. The Mayor and City Council appoints the majority of the members of the DMO’s Board, (the City can impose its will on the DMO), and the City provides monthly distributions of hotel/motel taxes to the DMO to cover the cost of operations and the promoting of tourism throughout College Park. The DMO has a June 30 fiscal year-end. Separate financial statements are prepared for the College Park Destination Marketing Organization, Inc. and may be obtained from the DMO’s administrative offices at the College Park Convention and Visitors Bureau at 2000 Convention Center Concourse, College Park, Georgia 30337.

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 nonfiduciary activities of the primary government and its component units. 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 normally are 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. Likewise, the primary government is reported separately from the discretely presented component unit. The statement of net position will include non-current assets, deferred outflows of resources, deferred inflows of resources, 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 segments 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 properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental, proprietary, and fiduciary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. The fiduciary fund statements include financial information for the City’s agency fund.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 and fiduciary fund financial statements. Agency funds have no measurement focus; however, they use the accrual basis of accounting to recognize assets and liabilities. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the 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. Expenditures generally are 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.

Property taxes, sales taxes, excise taxes, franchise taxes, mixed-drink taxes, and investment income associated with the current fiscal period are all considered to be susceptible to accrual. 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.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

The **Hotel/Motel Tax Fund**, which is a special revenue fund, receives income from the levy of a special district tax as well as a percentage of gross rentals of all hotels operating within the City. Funds are restricted by State law and are to be used to fund the debt service on the convention center owned and operated by the City, as well as a portion being dedicated to general governmental administration and services.

The City reports the following major enterprise funds:

The **Electric Fund** accounts for the activities of the City's electric distribution operations. Electrical services are purchased through a cooperative association of municipalities within the State and sold to residents of the City.

The **Water and Sewer Fund** accounts for the water and sewer services to the City residents and businesses.

The **Convention Center Fund** accounts for the operations of the Georgia International Convention Center.

The **Redevelopment Authority Fund** accounts for the activities of the College Park Business and Industrial Development Authority as well as property acquisitions and sales for the purpose of redeveloping land within the City. The activity of this fund is intended to recover its own costs through development fees, sales of properties, and other charges.

The City reports the following fiduciary fund:

The **Municipal Court Fund** accounts for the resources held by the City or its officials in a custodial capacity.

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 funds** account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

In accounting and reporting for its proprietary operations, the City applies all GASB pronouncements.

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 water and sewer 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.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* 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 to customers for sales and services provided. The City also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The fiduciary fund statements include financial information for the City's Municipal Court agency fund. This fund represents assets held by the City in a custodial capacity for individuals or other governments.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Budgets and Budgetary Accounting

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Budget requests are completed in February.
2. Proposed budgets are reviewed and prepared by the City Manager for submission to the Mayor and the City Council in April.
3. Public hearings on the proposed budget are held in May and June.
4. The budget is legally adopted by the Mayor and City Council prior to June 30.
5. All budget revisions or changes must be approved as required by Georgia law and administrative policy. The legal level of budgetary control is the department level, with the Council being the only body authorized to make amendments to the budget. Revisions that alter the total expenditures of any department or fund must be approved by the Mayor and City Council. There were some additional appropriations made for the fiscal year ended June 30, 2014 as noted on the budget to actual statements and schedules within this report.
6. Formal budgetary integration is employed as a management control device during the fiscal year for all the governmental funds and the enterprise funds. Budgets for the enterprise funds are prepared for planning and control purposes only.
7. Budgets for the governmental funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are legally adopted for the General Fund and each Special Revenue Fund.
8. Revenues and expenditures of the Capital Projects Funds are budgeted on a project basis and are, therefore, excluded from presentation in the financial statements.

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 statements of cash flows, the City considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Deposits and Investments

State statutes authorize the City to invest in obligations of the U.S. Government and agencies of corporations of the U.S. Government; obligations of any state; obligations of any political subdivision of any state; certificates of deposit or time deposits of any national state bank or savings and loan which have deposits insured by the FDIC or FSLIC; prime bankers acceptances; repurchase agreements; and the Local Government Investment Pool of the State of Georgia ("Georgia Fund I"). Georgia Fund I and Georgia Extended Asset Statement Investment Pool (GEAP) are not registered with the Securities and Exchange Commission (SEC) but operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. As of June 30, 2014, the City did not have any investments in Georgia Fund I or GEAP.

Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates.

G. Property Taxes Receivable

Delinquent property taxes for which the City has a property lien are shown as taxes receivable. Property taxes are levied and billed on September 30 based upon property values assessed as of January 1. The billings are considered due upon receipt by the taxpayer and are past due if not paid by December 4, 60 days after the tax bill mailing. Taxes not paid within sixty days are subject to property tax liens. Receivables are shown net of an allowance for uncollectible amounts when necessary.

H. 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. A prepaid item is recognized when a cash expenditure is made for goods or services that were purchased for consumption, but not consumed as of June 30.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Short-Term and Long-Term Interfund Receivables/Payables

Activity between funds that are 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, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

J. 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.

K. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of \$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. Depreciation is provided over the estimated useful lives of assets using the straight line-line method. Assets which are fully depreciated and no longer in use are removed from capital assets. Donated capital assets (if any) are recorded at estimated fair market value at the date of donation.

Interest is capitalized during the construction period on proprietary fund assets financed with bond debt. The amount of interest to be capitalized for debt with tax-exempt interest is calculated by offsetting interest expense incurred from the date of the borrowing until completion of the project with interest earned on invested proceeds over the same period. The amount of interest to be capitalized for debt with taxable interest is calculated at the average borrowing rate applied to costs incurred during the construction period. For the fiscal year ended June 30, 2014, the City capitalized \$121,430 of interest incurred in business-type activities.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Capital Assets (Continued)

In the case of initial capitalization of infrastructure assets, those that were acquired prior to fiscal year 2003 were recorded at their current replacement cost adjusted by the implicit price deflator index for governments to the base year of 1996. Infrastructure assets acquired prior to June 30, 1980 are included in the amounts reported.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend useful lives are expensed as incurred.

Depreciation is provided on the straight-line method over the following estimated useful lives:

Infrastructure (streets, sidewalks, bridges, etc.)	40 years
Buildings and improvements	25 - 40 years
Distribution systems	25 - 75 years
Treatment plant	45 years
Sewer collection systems	30 - 75 years
Sanitation containers	20 years
Autos and trucks	5 - 7 years
Other equipment	5 - 7 years

L. Long-Term Liabilities

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 deferred and amortized over the life of the bonds using the straight line method, which is not materially different from the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize bond premiums, discounts, and bond issuance costs, during the current period. The face amount of debt issued and any premium are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Attachment: 2014 Comprehensive Annual Financial Report- College Park GA SEE PAGE 14 (3123 : ACFR Presentation)

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 and sick pay benefits. There is no liability for non-vesting accumulated rights to receive sick pay benefits since the City does not have a policy to pay any amounts when employees separate from service with the City. 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. 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 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. Through the passage of a motion that adopted the City's official fund balance policy, the City Council has expressly delegated to the City Manager the authority to assign funds for particular purposes.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Fund Equity and Net Position (Continued)

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 (or deficits in fund balances) may be reported in all funds when there are fund deficits after all other spendable forms of fund balance have been exhausted. The City intends to maintain an unassigned fund balance in the general fund between thirty (30) and sixty (60) percent based upon annual budgeted expenditures. The balance may be drawn down in the event of an unexpected decrease in the property tax digest or a reduction to state funding.

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, (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 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. Restrictions on the government-wide statement of net position represent amounts segregated to meet debt covenants and capital projects as restricted by Federal and State laws.

O. Use of 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 amounts of assets, deferred outflows of resources, deferred inflows of resources, and liabilities, the disclosure of contingent assets, deferred outflows of resources, deferred inflows of resources, and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Deferred Outflows of Resources and Deferred Inflows of Resources

In addition to assets, the statement of net 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 is applicable to a future reporting period. The City has one item, the deferred loss on refunded debt, which qualifies as deferred outflows of resources. This deferred loss results from the difference in the carrying value of refunded debt and its reacquisition price. The deferred loss is no longer reported net of debt and is deferred and amortized on a basis over the shorter of the remaining life of the refunded debt or refunding debt.

In addition to liabilities, the statement of net position and balance sheet 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 (1) type of deferred inflow of resources that qualifies for reporting in this category. This arises only under a modified accrual basis of accounting. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and car rental taxes as these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available.

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental funds balance sheet and the government-wide statement of net position

The governmental funds balance sheet includes 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, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$2,636,049 difference are as follows:

Claims and judgments payable	\$ (1,393,689)
Compensated absences	<u>(1,242,360)</u>
Net adjustment to reduce <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	<u>\$ (2,636,049)</u>

Attachment: 2014 Comprehensive Annual Financial Report- College Park GA SEE PAGE 14 (3123 : ACFR Presentation)

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 funds 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 change 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 \$595,400 difference are as follows:

Capital outlay	\$ 1,498,063
Depreciation expense	<u>(2,093,463)</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><u>\$ (595,400)</u></u>

Another element of that reconciliation explains 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 \$700,842 difference are as follows:

Changes in:	
Net pension asset	\$ 484,937
Other post employment benefit obligation	(360,182)
Compensated absences	(99,076)
Claims and judgements	<u>(726,521)</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><u>\$ (700,842)</u></u>

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NOTES TO FINANCIAL STATEMENTS

NOTE 3. DEPOSITS AND INVESTMENTS

As of June 30, 2014, the City had \$9,469,391 invested in the following types of investments:

Investment	Maturities	Fair Value
First American U.S. Treasury Money Market Fund	28 days	\$ 429,010
First American Prime Obligation Fund	38 days	585,915
First American Treasury Obligations Fund	24 days	2,414,198
Federated Treasury Obligations Fund	47 days	2,559,431
Municipal Competitive Trust -intermediate	815 days	486,159
Municipal Competitive Trust - short-term	142 days	2,994,678
Total		\$ 9,469,391

The investment reconciliation follows:

Primary Government - Government-wide Reporting Level:		
Governmental activities unrestricted investments		\$ 585,915
Business-type activities unrestricted investments		3,480,837
Business-type activities restricted investments		5,402,639
Total		\$ 9,469,391

Interest rate risk. The City has not adopted a 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 banker’s 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 June 30, 2014, all of the City’s investments in the Municipal Competitive Trust were rated AA+ by Standard & Poor’s and all of the City’s investments in the First American U.S. Treasury Money Market Funds, the First American Prime Obligation Funds, and the Federated Treasury Obligations Funds were rated AAAM by Standard & Poor’s.

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 June 30, 2014, the City’s bank balances were properly collateralized, or insured, in accordance with State statutes.

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NOTES TO FINANCIAL STATEMENTS

NOTE 4. RECEIVABLES

Accounts Receivable

Receivables at June 30, 2014, for the City’s individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>Hotel/Motel Tax</u>	<u>Nonmajor Governmental</u>	<u>Electric</u>
Receivables:				
Taxes	\$ 1,476,858	\$ 1,991,456	\$ 9,439	\$ -
Due from other governments	572,324	-	80,031	-
Accounts	1,044,827	-	1,525,892	11,531,729
Gross receivables	<u>3,094,009</u>	<u>1,991,456</u>	<u>1,615,362</u>	<u>11,531,729</u>
Less: allowance for uncollectibles	(691,225)	(55,559)	(4,468)	(7,943,293)
Net total receivables	<u>\$ 2,402,784</u>	<u>\$ 1,935,897</u>	<u>\$ 1,610,894</u>	<u>\$ 3,588,436</u>
	<u>Water and Sewer</u>	<u>Nonmajor Enterprise</u>	<u>Convention Center</u>	<u>Total</u>
Receivables:				
Taxes	\$ -	\$ -	\$ -	\$ 3,477,753
Due from other governments	-	-	-	652,355
Accounts	2,721,730	1,099,626	287,206	18,211,010
Gross receivables	<u>2,721,730</u>	<u>1,099,626</u>	<u>287,206</u>	<u>22,341,118</u>
Less: allowance for uncollectibles	(1,551,945)	(830,330)	-	(11,076,820)
Net total receivables	<u>\$ 1,169,785</u>	<u>\$ 269,296</u>	<u>\$ 287,206</u>	<u>\$ 11,264,298</u>

Redevelopment Authority – Other Receivable

As of June 30, 2014, the Redevelopment Authority had \$40,167,269 (\$1,607,269 as current and \$38,560,000 as noncurrent) reported as other receivables. Of this amount, \$39,275,000 represents the net present value of guaranteed payments to be received from the Hotel Developers in relation to the Gateway Hotel/Office project in accordance with two (2) signed Hotel Financing Agreements. The first payment from the Hotel Developer was received on September 8, 2010 and will conclude on August 2, 2038. As of June 30, 2014, the City has determined that an allowance is not deemed necessary. For further discussion about this arrangement, see Note 6 under Revenue Bonds - Redevelopment Authority.

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NOTES TO FINANCIAL STATEMENTS

NOTE 5. CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2014, was 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	\$ 3,890,249	\$ -	\$ -	\$ -	\$ 3,890,249
Construction in progress	407,163	-	-	(160,265)	246,898
Total capital assets, not being depreciated	<u>4,297,412</u>	<u>-</u>	<u>-</u>	<u>(160,265)</u>	<u>4,137,147</u>
Capital assets, being depreciated:					
Buildings and improvements	31,287,194	63,665	-	-	31,350,859
Autos and trucks	6,083,587	36,340	-	-	6,119,927
Other equipment	7,357,229	140,588	-	-	7,497,817
Infrastructure	<u>25,889,610</u>	<u>1,257,470</u>	<u>-</u>	<u>160,265</u>	<u>27,307,345</u>
Total capital assets, being depreciated	<u>70,617,620</u>	<u>1,498,063</u>	<u>-</u>	<u>160,265</u>	<u>72,275,948</u>
Less accumulated depreciation for:					
Buildings and improvements	(7,535,218)	(772,650)	-	-	(8,307,868)
Autos and trucks	(4,921,961)	(307,902)	-	-	(5,229,863)
Other equipment	(6,092,029)	(383,831)	-	-	(6,475,860)
Infrastructure	<u>(15,728,721)</u>	<u>(629,080)</u>	<u>-</u>	<u>-</u>	<u>(16,357,801)</u>
Total accumulated depreciation	<u>(34,277,929)</u>	<u>(2,093,463)</u>	<u>-</u>	<u>-</u>	<u>(36,371,392)</u>
Total capital assets, being depreciated, net	<u>36,339,691</u>	<u>(595,400)</u>	<u>-</u>	<u>160,265</u>	<u>35,904,556</u>
Governmental activities capital assets, net	<u>\$ 40,637,103</u>	<u>\$ (595,400)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,041,703</u>

During the fiscal year ended June 30, 2014, management of the City made a reclassification of certain assets between the Autos and Trucks and Other Equipment categories in the above table. These reclassifications changed the beginning balance of the historical cost for these assets but did not change the overall beginning balance of depreciable capital assets as reported in the prior fiscal years' financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE 5. CAPITAL ASSETS (CONTINUED)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Capital assets, not being depreciated:				
Land	\$ 58,040,499	\$ 140,151	\$ (175,000)	\$ 58,005,650
Construction in progress	381,159	1,509,195	-	1,890,354
Total capital assets, not being depreciated	<u>58,421,658</u>	<u>1,649,346</u>	<u>(175,000)</u>	<u>59,896,004</u>
Capital assets, being depreciated:				
Buildings and improvements	95,552,178	144,235	-	95,696,413
Autos and trucks	5,400,804	-	-	5,400,804
Other equipment	13,773,852	280,386	-	14,054,238
Infrastructure	58,674,845	292,255	-	58,967,100
Total capital assets, being depreciated	<u>173,401,679</u>	<u>716,876</u>	<u>-</u>	<u>174,118,555</u>
Less accumulated depreciation for:				
Buildings and improvements	(25,814,194)	(2,503,485)	-	(28,317,679)
Autos and trucks	(3,771,296)	(412,335)	-	(4,183,631)
Other equipment	(12,788,525)	(228,278)	-	(13,016,803)
Infrastructure	(21,453,874)	(1,323,453)	-	(22,777,327)
Total accumulated depreciation	<u>(63,827,889)</u>	<u>(4,467,551)</u>	<u>-</u>	<u>(68,295,440)</u>
Total capital assets, being depreciated, net	<u>109,573,790</u>	<u>(3,750,675)</u>	<u>-</u>	<u>105,823,115</u>
Business-type activities capital assets, net	<u>\$ 167,995,448</u>	<u>\$ (2,101,329)</u>	<u>\$ (175,000)</u>	<u>\$ 165,719,119</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 5. CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:

General government	\$ 138,585
Public safety	897,946
Recreation	126,206
Engineering	26,781
Buildings and grounds	33,677
Parks	188,155
Highways and streets	669,006
Housing and development	13,107
Total depreciation expense - governmental activities	\$ 2,093,463

Business-type activities:

Electric	\$ 769,417
Water and sewer	623,865
Sanitation	260,568
Stormwater	265,561
Golf course	35,148
Convention center	2,268,573
FAA project	224,260
Redevelopment	20,159
Total depreciation expense - business-type activities	\$ 4,467,551

NOTE 6. LONG-TERM DEBT

Revenue Bonds:

Business-type activities - Convention Center Fund

On December 1, 2005, College Park Business and Industrial Development Authority (BIDA) issued \$53,475,000, 3.5% to 5.25% revenue bonds (Series 2005) with varying semi-annual principal and interest payments due (March 1 and September 1) through September 2026. These revenue bonds were issued for the purpose of refunding a portion of the City's Civic Center Project Revenue Bonds, Series 2000, in order to refinance a portion of the costs of the convention center facility leased by BIDA to the City of College Park. The outstanding balance of these revenue bonds at June 30, 2014 is \$46,300,000.

On July 11, 2013, College Park Business and Industrial Development Authority (BIDA) issued \$17,090,000, 2.01% revenue bonds (Series 2013) with varying semi-annual principal and interest payments due (March 1 and September 1) through September 2026. These revenue bonds were issued for the purpose of refunding a portion of the City's Georgia International Convention Center Construction Bonds (Series 2001). The net present value cash flow savings resulting from this transaction was determined during fiscal year 2014 to be \$2,342,071. The difference between the cash flows required to service the old debt (refunded debt) and cash flows required to service the new debt (refunding debt) and complete the refunding was determined to be \$2,359,663. The outstanding balance of these revenue bonds at June 30, 2014 is \$16,795,000. For financial accounting and reporting purposes, the Series 2001 bonds defeased (\$0 at June 30, 2014) are considered retired and are not included in the accompanying financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE 6. LONG-TERM DEBT (CONTINUED)

Revenue Bonds: (Continued)

Business-type activities - Redevelopment Authority Fund

On July 1, 2004, the City issued \$11,250,000, 2% to 5.25% revenue bonds (Series 2004) with varying semi-annual principal and interest payments due (March 1 and September 1) through September 2024. These revenue bonds were issued for the purpose of constructing the new Public Safety Building. The outstanding balance of these revenue bonds at June 30, 2014 is \$530,000.

On June 1, 2006, the City issued \$25,785,000, 5.375% to 6.375% revenue bonds (Series 2006) with varying semi-annual principal and interest payments due (March 1 and September 1) through September 2036. These revenue bonds were issued for the purpose of financing the costs of acquiring land to be used as a site for a new hotel, retail, and office complex near the convention center facility, which land will be leased by BIDA to the City of College Park. The outstanding balance of these revenue bonds at June 30, 2014 is \$23,350,000.

On August 19, 2008, the City of College Park Redevelopment Authority (the "Authority") issued \$34,060,000, 4.86% to 7.25% taxable revenue bonds (Gateway Project) Series 2008 with varying semi-annual principal and interest payments due (February 1 and August 1) through February 2038. These revenue bonds were issued for the purpose of financing a portion of the costs of acquiring, constructing, and installing approximately 400-key first class headquarters hotel and approximately 147-key select service hotel and parking components (the "Project"), on a site owned by the Authority which is adjacent to the Georgia International Convention Center. The outstanding balance of these revenue bonds at June 30, 2014 is \$32,545,000.

On November 13, 2008, the City of College Park Redevelopment Authority issued \$7,445,000, 4% to 5.375% revenue bonds (Gateway Initial Office Project) Series 2008A with varying semi-annual principal and interest payments due February 1 and August 1) through February 2038. These revenue bonds were issued for the purpose of financing a portion of the cost of acquiring, constructing, and installing an approximately 130,000 gross square foot, four story office building and related parking, on a site owned by the Authority which is adjacent to Georgia International Convention Center. The outstanding balance of these revenue bonds at June 30, 2014 is \$6,730,000.

On July 11, 2013, the City issued \$7,960,000, 1.91% revenue bonds (Series 2013) with varying semi-annual principal and interest payments due (March 1 and September 1) through September 2024. These revenue bonds were issued for the purpose of refunding a portion of the Public Safety Building Project Bonds (Series 2004). The net present value cash-flow savings resulting from this transaction was determined during fiscal year 2014 to be \$514,377. The difference between the cash flows required to service the old debt (refunded debt) and cash flows required to service the new debt (refunding debt) and complete the refunding was determined to be \$522,424. The outstanding balance of these revenue bonds at June 30, 2014 is \$7,830,000. For financial accounting and reporting purposes, the Series 2004 bonds defeased (\$6,715,000 at June 30, 2014) are considered retired and, along with the funds held in trust, are not included in the accompanying financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE 6. LONG-TERM DEBT (CONTINUED)

Revenue Bonds: (Continued)

Business-type activities - Redevelopment Authority Fund (Continued)

On April 29, 2014, the City issued \$4,220,000, 3.51% revenue bonds (Series 2014) with varying semi-annual principal and interest payments due (April 1 and October 1) through April 2024. These revenue bonds were issued for the purpose of financing acquisitions of land from the City of Atlanta. The outstanding balance of these revenue bonds at June 30, 2014 is \$4,220,000.

The revenue stream used for security on the 2008 bonds will be payments received from the Hotel Developers to the Redevelopment Authority pursuant to the terms of the respective unconditional Hotel Financing Agreements. The Financing Agreements represent future, fixed, payments from the Hotel Developers that are to be made on each September 8th anniversary commencing September 8, 2010 and concluding on August 2, 2038, with the net present value of these payments equal to \$39,275,000 as of June 30, 2014. In addition to the Financing Agreements, the Redevelopment Authority and the City of College Park entered into an Intergovernmental Economic Development Contract (the "Contract") under the terms of which the City will agree to make payments to the Redevelopment Authority in amounts sufficient to enable the Redevelopment Authority to pay the principal and interest on the Series 2008 Bonds when due, to the extent the payments derived from the Hotel Financing Agreements are insufficient for such purposes. The City has agreed in the Contract 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 to rate or amount, as may be necessary to produce in each year revenues that are sufficient to fulfill the City's obligations under the Contract.

Business-type activities - FAA Project Fund

On November 1, 1993, the City issued \$8,500,000, 4.3% to 6.95% revenue bonds (Series 1993) with varying quarterly principal and interest payments due (October 1, January 1, April 1, and July 1) through April 2015. The outstanding balance of these revenue bonds at June 30, 2014 is \$1,125,000.

Proceeds of the 1993 Series bonds were used to construct and equip a regional headquarters facility for the Federal Aviation Administration. This facility will be leased by the BIDA to the City and by the City to the United States General Services Administration. Under the lease with the City, the City is obligated to make rental payments in amounts sufficient to make principal and interest payments on the bonds.

NOTES TO FINANCIAL STATEMENTS

NOTE 6. LONG-TERM DEBT (CONTINUED)

Revenue Bonds: (Continued)

Business-type activities - FAA Project Fund (Continued)

For purposes of calculating the net position's net investment in capital assets for the FAA Project Enterprise Fund, the amount of (\$987,081) as shown in the financial statements was determined by taking capital assets of \$1,788,917 plus total investment in lease as previously discussed of \$323,164 less total outstanding debt of \$1,125,000.

Revenue bond debt service requirements to maturities, including interest, for the business-type activities are as follows:

<u>Fiscal Year Payable</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2015	\$ 14,182,835	\$ 7,130,000	\$ 7,052,835
2016	12,997,095	6,255,000	6,742,095
2017	13,004,014	6,525,000	6,479,014
2018	12,991,484	6,790,000	6,201,484
2019	13,007,099	7,085,000	5,922,099
2020-2024	64,911,579	40,325,000	24,586,579
2025-2029	46,283,284	31,165,000	15,118,284
2030-2034	26,485,360	17,385,000	9,100,360
2035-2039	19,403,800	16,765,000	2,638,800
	<u>\$ 223,266,550</u>	<u>139,425,000</u>	<u>\$ 83,841,550</u>
	Plus unamortized bond premium	1,629,615	
	Less unamortized issue discount	<u>(415,890)</u>	
	Total outstanding	<u>\$ 140,638,725</u>	

NOTES TO FINANCIAL STATEMENTS

NOTE 6. LONG-TERM DEBT (CONTINUED)

Other Long-Term Debt:

Business-type activities – Redevelopment Authority Fund

Automated People Mover System (“APM”) - The Redevelopment Authority entered into an intergovernmental agreement with the City of Atlanta to share the cost of building the APM. A note payable with an original amount of \$8,000,000 has been recorded. The note payable, relates to the Redevelopment Authority’s share of cost. It bears an initial interest rate of 4.0%, for the first two (2) years and thereafter the interest rate varies from 4.125% to 4.50%. The Redevelopment Authority is required to accrue interest payments for the first eight (8) years, with the first payment occurring in the fiscal year 2015. The outstanding principal balance of this note payable at June 30, 2014 is \$8,000,000 plus accrued interest of \$2,640,000 at June 30, 2014.

The following is a schedule of future principal and interest payments due on the note payable:

<u>Fiscal Year Payable</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2015	\$ 425,600	\$ -	\$ 425,600
2016	425,600	-	425,600
2017	425,600	-	425,600
2018	438,900	-	438,900
2019	438,900	-	438,900
2020-2024	2,158,320	2,363,030	4,521,350
2025-2029	1,585,900	2,935,450	4,521,350
2030-2034	874,820	3,646,530	4,521,350
2035-2036	113,545	1,694,990	1,808,535
	<u>\$ 6,887,185</u>	<u>10,640,000</u>	<u>\$ 17,527,185</u>
Less accumulated accrued interest payable		(2,640,000)	
Net note payable excluding accrued interest		<u>\$ 8,000,000</u>	

NOTES TO FINANCIAL STATEMENTS

NOTE 6. LONG-TERM DEBT (CONTINUED)

Other Long-Term Debt: (Continued)

Business-type activities – Stormwater Fund

Clean Water Loan – On November 18, 2009, the City of College Park entered into a Clean Water loan agreement with the Georgia Environmental Finance Authority (“GEFA”) in the amount of \$5,000,000 for the purpose of upgrading the City of College Park’s stormwater system with stormwater collection between downtown College Park and the municipal golf course. Approximately 60% of this loan is forgiven by GEFA immediately. As of June 30, 2012, the City had completed its draws from GEFA which totaled the loan amount of \$5,000,000. Of the total balance, \$3,000,000 has been forgiven and recognized as grant revenue by the City in prior years. The remaining balance of \$1,784,098, as of June 30, 2014, is due to GEFA over a term concluding on August 1, 2031 and carries an interest rate of 3%.

The following is a schedule of future principal and interest payments due on the note payable:

<u>Fiscal Year Payable</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 80,684	\$ 52,419	\$ 133,103
2016	83,138	49,965	133,103
2017	85,667	47,436	133,103
2018	88,272	44,831	133,103
2019	90,957	42,146	133,103
2020-2024	498,006	167,511	665,517
2025-2029	578,492	87,025	665,517
2030-2032	278,882	9,510	288,392
	<u>\$ 1,784,098</u>	<u>\$ 500,843</u>	<u>\$ 2,284,941</u>

Business-type activities – Water and Sewer Fund

Sanitary Sewer Loan – On December 7, 2011, the City of College Park entered into a Sanitary Sewer loan agreement with the Georgia Environmental Finance Authority (“GEFA”) in the amount of \$3,000,000 for the purpose of installing replacement water lines and water meters and the rehabilitation of sewer lines and manholes. As of June 30, 2014, the City had drawn \$2,400,381 from GEFA. The loan will be placed into repayment once the City has completed the Sanitary Sewer project and a repayment schedule will be developed at that time.

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NOTES TO FINANCIAL STATEMENTS

NOTE 6. LONG-TERM DEBT (CONTINUED)

Changes in Long-Term Liabilities:

Long-term liability activity for the fiscal year ended June 30, 2014, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Compensated absences	\$ 1,143,284	\$ 822,100	\$ (723,024)	\$ 1,242,360	\$ 858,343
Net OPEB Obligation	951,422	562,102	(201,920)	1,311,604	-
Claims and judgments	667,168	1,079,521	(353,000)	1,393,689	343,689
Governmental activities Long-term liabilities	<u>\$ 2,761,874</u>	<u>\$ 2,463,723</u>	<u>\$ (1,277,944)</u>	<u>\$ 3,947,653</u>	<u>\$ 1,202,032</u>
Business-type activities:					
Revenue bonds	\$ 139,935,000	\$ 29,270,000	\$ (29,780,000)	\$ 139,425,000	\$ 7,130,000
Unamortized bond premium	1,859,025	-	(229,410)	1,629,615	-
Unamortized original discount	(442,365)	-	26,475	(415,890)	-
Construction loans payable	8,000,000	-	-	8,000,000	-
Notes payable	3,398,034	864,747	(78,302)	4,184,479	80,684
Business-type activities Long-term liabilities	<u>\$ 152,749,694</u>	<u>\$ 30,134,747</u>	<u>\$ (30,061,237)</u>	<u>\$ 152,823,204</u>	<u>\$ 7,210,684</u>

For governmental activities, compensated absences, net OPEB obligation, and claims and judgments are liquidated by the General Fund.

NOTE 7. OPERATING LEASES

Lessor Agreements

The City leases certain parcels of land for use by others for varying terms. The leases are accounted for as operating leases and revenues are recorded when earned. Revenue derived from these leases during fiscal year 2014 amounted to \$21,094 and \$130,613 in the General Fund and Electric Fund, respectively. The following is a schedule of future minimum lease payments to be received under leases at June 30, 2014:

Fiscal Year Ending June 30	General Fund	Electric Fund	Total
2015	\$ 23,012	\$ 39,600	\$ 62,612
2016	23,012	25,150	48,162
2017	23,012	3,450	26,462
2018	13,423	-	13,423
Total Minimum Future Rentals	<u>\$ 82,459</u>	<u>\$ 68,200</u>	<u>\$ 150,659</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 8. SHORT-TERM BORROWINGS

On August 30, 2013, the City issued a tax anticipation note for operating purposes in the amount of \$5,000,000 at a local financial institution. The borrowing, with an interest rate of 0.60% was repaid on December 30, 2013. Total short-term borrowings interest incurred and expensed in the General Fund for the fiscal year ended June 30, 2014 was \$10,000.

The following is a summary of the City's short-term borrowings for the fiscal year ended June 30, 2014:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Tax anticipation note	\$ -	\$ 5,000,000	\$ (5,000,000)	\$ -

NOTE 9. DEFERRED COMPENSATION PLAN

The City offers its department heads a Deferred Compensation Plan (the "401a Plan") created in accordance with Internal Revenue Code Section 401 (a). The Deferred Compensation Plan for the City is available to all department heads and is a defined contribution plan and permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. As required by Federal regulations, these 401a Plan assets are held in a trust for the exclusive benefit of participants and their beneficiaries. The 401a Plan is administered by a third party administrator, ICMA RC, who also serves as the trustee of the 401a Plan. The City has no fiduciary relationship with the trust. Accordingly, the plan assets are not reported in the City's financial statements.

Under the 401a Plan authorized by the Mayor and City Council, the City is required to make a fixed contribution equal to 12.25% of the aggregate annual compensation of all participants. The City's contribution and related investment earnings allocated to an employee's account are fully vested immediately. The City contributed \$132,454 to the 401a Plan during the fiscal year ended June 30, 2014. At the end of the fiscal year, there were 37 participants in the 401a Plan. Total value of the deferred compensation plan as of fiscal year-end was \$788,240 which results in an average participant balance of \$21,304.

The City offers its employees a Deferred Compensation Plan (the "457 Plan") created in accordance with Internal Revenue Code Section 457. The 457 Plan is available to all full-time employees and is a defined contribution plan and permits employees to defer a portion of their salary until future years. The 457 Plan contributions are not available to employees until termination, retirement, death or unforeseeable emergency. As required by Federal regulations, these Plan assets are held in a trust for the exclusive benefit of participants and their beneficiaries. The 457 Plan is administered by a third party administrator, ICMA RC, who also serves as the trustee of the 457 Plan. The City has no fiduciary relationship with the trust. Accordingly, the Plan assets are not reported in the City's financial statements.

Attachment: 2014 Comprehensive Annual Financial Report- College Park GA SEE PAGE 14 (3123 : ACFR Presentation)

NOTES TO FINANCIAL STATEMENTS

NOTE 9. DEFERRED COMPENSATION PLAN (CONTINUED)

Employee contributions range from a minimum of 1% of the employees' base salary to a maximum of \$17,000 per year. Under the 457 Plan authorized by the City Council, the City is not required to make matching contribution. The investment contributions and earnings allocated to an employee's account are fully vested immediately.

Plan participants contributed \$159,171 to the 457 Plan during the fiscal year ended June 30, 2014. There were 324 participants with account balances at the end of the current fiscal year. Total value of the deferred compensation and thrift plans as of the current fiscal year-end is \$6,285,072 which results in an average participant balance of \$19,398.

NOTE 10. PENSION PLAN

A. Plan Description

The City, as authorized by the City Council, has established a non-contributory defined benefit pension plan (The City of College Park Retirement Plan) covering all full-time employees. The City's pension plan is affiliated with the Georgia Municipal Employee Benefit System (GMEBS), an agent multiple-employer pension plan administered by the Georgia Municipal Association. Contributions made by the City are commingled with contributions made by other members of GMEBS for investment purposes. The City does not own any securities on its own. Investment income from the securities is allocated on a pro rata basis. 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, SW, Atlanta, Georgia 30303 or by calling (404) 688-0472.

As provided by State law, benefit provisions for participants in GMEBS are established by the respective employers. As authorized by City Council, the plan provides pension benefits and death and disability benefits for all full-time employees. Benefits vest after 5 years of service. City employees who retire at age 60 with 25 years of service or age 62 with five years of service or full-time employees with 25 years of service if employed prior to January 1, 1983 are entitled to a monthly retirement benefit based upon average earnings and years credited service.

At January 1, 2014, the date of the most recent actuarial valuation, there were 623 participants consisting of the following:

Retirees and beneficiaries currently receiving benefits	226
Terminated vested participants not yet receiving benefits	41
Active employees and elected officials	356
Total	623

NOTES TO FINANCIAL STATEMENTS

NOTE 10. PENSION PLAN (CONTINUED)

B. Funding Policy

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 is to contribute an amount equal to or greater than the recommended contribution described below. For 2014, the actuarially determined contribution rate was 22.54% of covered payroll.

C. Annual Pension Cost

The funding policy for the Plan is to contribute an amount equal to or greater than the recommended contribution as determined by the Plan's actuary. The annual required contribution for fiscal year 2014 was determined as part of the January 1, 2013 actuarial valuation. The City's actuarially required contribution, pension cost, and increase in net pension asset for the fiscal year ended June 30, 2014, were computed as follows:

Actuarially required contribution	\$ 3,502,399
Interest	<u>(1,032,995)</u>
Annual pension cost	2,469,404
Actual contributions made	<u>(2,954,341)</u>
Increase in net pension asset	(484,937)
Net pension obligation (asset), June 30, 2013	(13,328,970)
Net pension obligation (asset), June 30, 2014	<u><u>\$ (13,813,907)</u></u>

The chart below shows the annual pension cost for the current fiscal year and prior two fiscal years along with the percentage actually contributed by the City.

<u>Fiscal Year Ended June 30,</u>	<u>Annual Pension Cost (APC)</u>	<u>Actual Pension Contribution</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension (Asset)</u>
2014	\$ 2,469,404	\$ 2,954,341	119.6 %	\$ (13,813,907)
2013	2,406,527	3,022,613	125.6	(13,328,970)
2012	2,152,850	3,300,058	153.3	(12,712,884)

NOTES TO FINANCIAL STATEMENTS

NOTE 10. PENSION PLAN (CONTINUED)

C. Annual Pension Cost (Continued)

As of the most recent valuation date, January 1, 2014, the funded status of the Plan was as follows:

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) - Projected Unit	Unfunded Actuarial Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
1/1/2014	\$ 64,223,467	\$ 82,320,599	\$ (18,097,132)	78.0 %	\$ 15,333,956	118.0 %

The required schedule of funding progress immediately following the notes to the financial statements presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability.

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 January 1, 2014 and on the pattern of sharing of costs between the City and plan members to that point.

For 2014, the City's recommended contribution was \$3,502,399 and actual contributions totaled \$2,954,341. The recommended contribution was determined as part of the January 1, 2013 actuarial valuation using the projected unit credit actuarial cost method. Actuarial assumptions include a 7.75% rate of return on investments, inflation of 3.5%, and projected salary increases of 3.5% (plus age and service based merit increases). The period, and related method, for amortizing the initial unfunded actuarial accrued liability is 30 years from 1985 and current changes in the unfunded actuarial accrued liability over 15 years for actuarial gains and losses, 20 years for plan provision and 30 years for actuarial assumptions and cost methods as a level dollar amount. These amortization periods are closed for this plan year. The actuarial value of the plan assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a ten year period.

NOTE 11. OTHER POST EMPLOYMENT BENEFITS (OPEB)

A. Plan Description

The City of College Park Post-Retirement Health Plan (the "OPEB Plan") is a single-employer defined benefit post-retirement health care plan, or other post-employment benefit (OPEB) Plan. In accordance with GASB 45 requirements, the City of College Park is required to attribute the cost of postretirement benefits to the time during which the employee is working for the employer. Additionally, the City allocates the costs of the postretirement benefit plan onto the years of active employment; it does not require the funding of such benefits. The City has elected not to establish a separate trust fund to account for other post-employment benefits, and has not funded the OPEB Plan as of June 30, 2014.

NOTES TO FINANCIAL STATEMENTS

NOTE 11. OTHER POST EMPLOYMENT BENEFITS (OPEB) (CONTINUED)

A. Plan Description (Continued)

Eligible retirees and former employees are offered the same health and prescription drug coverage as active employees. COBRA participants pay 100 percent of coverage cost which include both the employee and employer's portion of coverage.

A participant is eligible to receive benefits from the OPEB Plan upon retirement under the City of College Park Retirement Plan provisions. The OPEB Plan was established by the City's Mayor and Council under the Provisions of the Plan document with provisions similar to those provided for active employees. The City's Mayor and City Council are authorized to approve amendments to the Plan. City employees who retire at age 62 with 5 years of service, or age 60 with 25 years of service, or 25 years of service if employed prior to January 1, 1983 are eligible to receive retiree benefits and must have been covered under the medical plan as an active member immediately prior to retirement; participants not eligible for retirement at the time of their termination are not eligible for immediate or future benefits from the OPEB Plan. Retirees may not resume coverage under the plan once coverage has lapsed.

At July 1, 2013, the date of the most recent actuarial valuation, there were 393 participants consisting of the following:

Retirees	39
Active employees eligible to retire	10
Active employees not yet eligible to retire	344
Total	393

B. Funding Policy

The City is not required to make any contributions to the OPEB Plan. The City of College Park has yet to adopt any funding requirements to the OPEB Plan other than pay-as-you-go.

For 2014, the City's recommended contribution was \$562,102 and employer contributions totaled \$201,920 representing pay as you go payments. The recommended contribution was determined as part of the July 1, 2013 actuarial valuation using the projected unit credit actuarial cost method.

C. Annual OPEB Cost

The City's actuarially required contribution, annual OPEB cost, and increase in net OPEB obligation for the fiscal year ended June 30, 2014, were computed as follows:

Actuarially required contribution	\$ 562,102
Interest on prior fiscal year net OPEB obligation	38,057
Adjustment to ARC	(38,057)
Annual OPEB cost	562,102
Actual contributions made	(201,920)
Increase in net OPEB obligation	360,182
Net OPEB obligation (asset), June 30, 2013	951,422
Net OPEB obligation (asset), June 30, 2014	\$ 1,311,604

NOTES TO FINANCIAL STATEMENTS

NOTE 11. OTHER POST EMPLOYMENT BENEFITS (OPEB) (CONTINUED)

C. Annual OPEB Cost (Continued)

Fiscal Year Ended June 30,	Annual OPEB Cost	Actual OPEB Contribution	Percentage of OPEB Cost Contributed	Net OPEB Obligation
2014	\$ 562,102	\$ 201,920	35.9 %	\$ 1,311,604
2013	387,340	259,925	67.1	951,422
2012	387,340	246,118	63.5	824,007

The required schedule of funding progress immediately following the notes to the financial statements presents multiyear trend information about whether the actuarial value of Plan assets is increasing or decreasing over time relative to the actuarial accrued liability. As of the most recent valuation date, July 1, 2013, the funded status of the OPEB Plan was as follows:

Actuarial Value of Assets	\$ 0
Actuarial Accrued Liability (AAL)	4,203,506
Unfunded Actuarial Accrued Liability (UAAL)	4,203,506
Funded Ratio	0.0%
Covered Payroll	Not Available
Unfunded Actuarial Accrued Liability as a Percentage of Covered Payroll	Not Available

Actuarial valuation involves 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 continued 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 plan in effect at July 1, 2013 and are based on the types of benefits provided under the terms of the substantive plan at the time of the valuation. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future. The assumptions used in the July 1, 2013 actuarial valuation are as follows:

Cost Method	Unit Credit
Actuarial Asset Valuation Method	Not Applicable
Inflation Rate	4.00% per annum, compounded annually
Healthcare Cost Trend Rate	HMO - 6.50% POS - 6.00%
Ultimate Healthcare Trend Rate (FY12 – FY13)	5%
Year of Ultimate Trend Rate	2022
Pre-retirement Mortality Rates	1983 Group Annuity Mortality Table
Post-retirement Mortality Rates	1983 Group Annuity Mortality Table
Amortization Method	Level Dollar
Remaining Amortization Period	30 years-open

NOTES TO FINANCIAL STATEMENTS

NOTE 12. BUDGET COMPLIANCE AND DEFICIT FUND EQUITY

A. Excess of Expenditures over Appropriations

The following funds' departments had actual expenditures in excess of appropriations for the fiscal year ended June 30, 2014:

General Fund:	
General Government - Executive	\$ 468,571
General Government - Financial Administration	38,727
Police - Administration	11,103
Police - E911 Communications	3,949
Police - Municipal Court	20,086
Recreation - Administration	1,205
Recreation - Facilities	138,983
Debt Service - Interest	5,000
Transfers Out	2,130,477
Car Rental Fund - Transfers Out	510,000
State Drug Special Revenue Fund - Police	4,481
Grant Special Revenue Fund - Police	6,586

These over-expenditures were funded by greater than anticipated revenues, interfund transfers and by available fund balance.

B. Deficit Net Position

The following funds had a deficit net position at June 30, 2014:

Redevelopment Authority Fund	\$ 6,233,645
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Net position deficits in the Redevelopment Authority Fund will be reduced through a combination of collection of developer financing agreement fees, sales of land held for resale, and General Fund appropriations, as necessary.

NOTES TO FINANCIAL STATEMENTS

NOTE 13. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund receivable and payable balances as of June 30, 2014, are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Hotel / Motel Tax Fund	\$ 3,423
General Fund	Nonmajor governmental funds	121,744
General Fund	Convention Center Fund	65,617
General Fund	Nonmajor enterprise funds	48,101
Hotel / Motel Tax Fund	Nonmajor governmental funds	1,000
Nonmajor governmental funds	General Fund	121,737
Nonmajor governmental funds	Electric Fund	119,295
Electric Fund	General Fund	377,316
Electric Fund	Nonmajor governmental funds	164,040
Electric Fund	Water & Sewer Fund	2,553
Electric Fund	Convention Center Fund	97,303
Electric Fund	Redevelopment Authority Fund	450
Electric Fund	Nonmajor enterprise funds	22,812
Water & Sewer Fund	General Fund	9,858
Water & Sewer Fund	Nonmajor governmental funds	121
Water & Sewer Fund	Electric Fund	28,607
Water & Sewer Fund	Convention Center Fund	150
Water & Sewer Fund	Nonmajor enterprise funds	484
Convention Center Fund	General Fund	5,898
Convention Center Fund	Nonmajor governmental funds	15,355
Convention Center Fund	Redevelopment Authority Fund	257,957
Convention Center Fund	Nonmajor enterprise funds	17,284
Redevelopment Authority Fund	Convention Center Fund	342,710
Nonmajor enterprise funds	General Fund	10,133
Nonmajor enterprise funds	Nonmajor governmental funds	53
Nonmajor enterprise funds	Electric Fund	92
Nonmajor enterprise funds	Water & Sewer Fund	1,319
Nonmajor enterprise funds	Nonmajor enterprise funds	99
		<u>\$ 1,835,511</u>

All interfund balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

NOTES TO FINANCIAL STATEMENTS

NOTE 13. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (CONTINUED)

Interfund transfers for the fiscal year ended June 30, 2014, consisted of the following:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
General Fund	Hotel/Motel Tax Fund	\$ 1,200,000
General Fund	Electric Fund	2,600,000
General Fund	Water & Sewer Fund	675,069
General Fund	Convention Center Fund	350,339
General Fund	Nonmajor enterprise funds	456,822
Nonmajor governmental funds	General Fund	689,783
Convention Center Fund	Hotel/Motel Tax Fund	5,686,970
Convention Center Fund	Nonmajor governmental funds	1,697,817
Redevelopment Authority Fund	General Fund	2,145,717
Redevelopment Authority Fund	Hotel/Motel Tax Fund	461,000
Redevelopment Authority Fund	Nonmajor governmental funds	852,683
Redevelopment Authority Fund	Electric Fund	2,100,000
Nonmajor enterprise funds	General Fund	452,634
		<u>\$ 19,368,834</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires collecting them to the fund that statute or budget requires to expend them, and (2) to use unrestricted revenues collected in the General Fund and Electric Fund to finance various programs in other funds in accordance with budgetary authorizations.

Advances from/to other funds are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Electric Fund	Redevelopment Authority Fund	\$ 9,985,919
Electric Fund	Convention Center Fund	4,902,019
General Fund	Nonmajor governmental funds	381,947
General Fund	Convention Center Fund	338,394
General Fund	Water and Sewer Fund	22,333
General Fund	Nonmajor enterprise funds	2,809,206
General Fund	Electric Fund	5,230,712
		<u>\$ 23,670,530</u>

The Electric Fund and General Fund advanced money to cover declining revenues in prior fiscal periods. The Electric Fund advanced money to the Redevelopment Authority to cover the shortfall of revenues as well as provide funding for the acquisition of properties. All amounts are expected to be paid over a twenty (20) year period at a minimum of \$500,000 per year through the increase of revenues and sale of properties for development throughout the City. During January 2013, the City established a repayment plan (as approved by the Mayor and City Council) for the Convention Center Fund and the Golf Course Fund which extends over a fifteen (15) to twenty (20) year period. The Convention Center Fund will repay advances to the General Fund and the Electric Fund over a twenty (20) year period at a minimum of \$291,145 per year. The Golf Course Fund will repay advances from the General Fund over a sixteen (16) period at a minimum of \$43,297 per year. Other advances are expected to be paid over the course of the next five (5) years.

NOTES TO FINANCIAL STATEMENTS

NOTE 14. HOTEL/MOTEL LODGING TAX

The City of College Park and Fulton County imposed a 3% tax on gross hotel occupancy revenues for the purpose of promoting tourism, conventions, and trade shows. In addition, the City has levied an additional 3% tax for the purpose of constructing and operating a convention center. For the fiscal year ended June 30, 2014, \$8,256,641 of hotel/motel tax was collected. Of the total collected, 100% was used for the promotion of tourism, conventions, and trade shows within the City (transferred to the City's Convention Center Fund and General Fund and distributions to the City's discretely presented component unit, the DMO).

NOTE 15. RELATED ORGANIZATION

The City's council is responsible for appointing all board members of the City of College Park Housing Authority. However, the City has no further accountability for this organization.

NOTE 16. JOINT VENTURES

Under Georgia law, the City in conjunction with other cities and counties in the Metro Atlanta area is a member of the Atlanta Regional Commission (ARC). Membership in an ARC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the ARC. The ARC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an ARC. Separate financial statements may be obtained from the Atlanta Regional Commission, 40 Courtland St NE, Atlanta, Georgia 30303.

NOTE 17. COMMITMENTS AND CONTINGENCIES

Grants from Governments

Amounts received or receivable from grantor agencies are subject to audit and adjustment by such agencies, principally the Federal Government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

NOTES TO FINANCIAL STATEMENTS

NOTE 17. COMMITMENTS AND CONTINGENCIES (CONTINUED)

Contractual Commitments

The City levies an excise tax at the rate of three percent (3%) on rental charges collected by rental car companies in the City. Under Georgia law, car rental tax collections generally must be used for convention, trade, sports, recreational purposes, and public safety projects. Pursuant to an intergovernmental contract, dated April 26, 1996, as amended, among the City of College Park, the City of Atlanta, and the City of Atlanta and Fulton County Recreation Authority, the City of College Park and the City of Atlanta have pledged all of their car rental tax collections to the repayment of approximately \$64 million in revenue bonds issued by the City of Atlanta and Fulton County Recreation Authority and the Atlanta Development Authority to finance various capital improvements, including certain infrastructure projects in connection with Philips Arena, the multi-purpose sports arena located in the City of Atlanta, and certain housing projects in the City of Atlanta. Pursuant to this contract, the City and the City of Atlanta remit all of their car rental tax collections to a custodian, which applies the collections to debt service on the bonds. The custodian then remits excess collections remaining at the end of each year to the cities pursuant to an allocation formula set forth in the contract. The amount reported as revenue for the current fiscal year, \$2,712,754, represents excess car rental tax collections remitted to the City by the custodian pursuant to the contract.

Litigation

The City is involved in several pending lawsuits. The nature of the lawsuits varies considerably. At fiscal year-end, the City was involved in negotiations with another municipality regarding the water main litigation. Management and the City's legal counsel have reached a tentative agreement with the other municipality resulting in a liability of \$8,585,637. The City has recorded this liability in the Water and Sewer Fund, all of which was expensed in prior fiscal years and of which no amount has been paid by the City as of June 30, 2014. In addition and as part of the settlement, the City is responsible for a pro-rata share of future project costs in an amount not to exceed approximately \$3.1 million. To date, the projects have not begun and thus no amounts have been recorded as expenses in the City's funds.

NOTES TO FINANCIAL STATEMENTS

NOTE 17. COMMITMENTS AND CONTINGENCIES (CONTINUED)

Agreements with the Municipal Electric Authority of Georgia (Continued)

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.

As of June 30, 2014, 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 the Authority. 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 \$18,827,510 in 2014.

At June 30, 2014, the outstanding debt of MEAG was approximately \$5.84 billion. The City's guarantee varies by individual projects undertaken by MEAG and totals approximately \$183.6 million at June 30, 2014.

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 College Park, 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 of College Park 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 four (4) years as of June 30, 2014 are \$26,332,932.

NOTES TO FINANCIAL STATEMENTS

NOTE 18. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters. The City participates in a public entity risk pool, known as the Public Risk Underwriters (PRU), which operates as a common risk management and insurance program. PRU establishes and administers this public entity risk pool to prevent or lessen the incidence and severity of casualty and property losses occurring in the operations of the City. PRU is obligated to provide for the cost of claims and related interest incurred by the City along with the cost of investigating, negotiating and defending such claims. The City pays an insurance premium to PRU for coverage against these risks of loss. However, the City is self-insured for workers' compensation claims. The City has purchased insurance coverage for aggregate claims that exceed \$500,000 per year. Claims have not exceeded insurance coverage in the last three years. No significant reductions in insurance coverage occurred in the current fiscal year.

A liability for workers' compensation claims is recognized in the General Fund when it is probable that a loss has occurred and is due for payment. The accrued claims liability includes related claim settlement costs.

The following describes the changes in the claims liability over the last two (2) fiscal years.

Fiscal Year	Beginning of Fiscal Year Claims Liability	Claims and Changes in Estimates	Claims Paid	End of Fiscal Year Claims Liability
2014	\$ 667,168	\$ 1,079,521	\$ (353,000)	\$ 1,393,689
2013	406,898	489,168	(228,898)	667,168

Reconciliation of Fiscal Year 2014 claims liability to the Changes in Long-Term Liabilities table on page 53:

General Fund claims payable incurred and reported as of fiscal year-end included in accrued liabilities total of \$867,107 on page 18.

\$ -

Governmental Activities claims payable incurred but not reported as of fiscal year-end in total claims payable of \$1,393,689 as shown on page 53.

1,393,689

Total claims payable as of June 30, 2014.

\$ 1,393,689

NOTES TO FINANCIAL STATEMENTS

NOTE 19. NET INVESTMENT IN DIRECT FINANCING LEASE

In prior fiscal years, the City entered into two separate lease agreements with the FAA for two separate buildings constructed by the City for the FAA's use. The leases were accounted for as direct financing leases by the City in the FAA Project fund. The lease agreements require minimum monthly payments of \$64,543 and \$277,707, respectively, (including interest at 8.5% and 12% per annum, respectively, plus annual CPI escalations) over 20-year terms beginning December 1994 and September 1993, respectively. The following summarizes the components of the net investment in direct financing lease at June 30, 2014:

Minimum lease payment receivable	\$ 323,164
Less: Unearned income	-
Net investment in direct financing lease	\$ 323,164
Current portion	\$ 323,164
Unearned revenue	-
Total	\$ 323,164

At June 30, 2014, the future minimum lease payments receivable are as follows:

<u>Fiscal year ending</u>	<u>Total Payment</u>
2015	\$ 323,164

NOTE 20. CONDUIT DEBT

On June 1, 2006, the City of College Park issued \$211,880,000 in taxable revenue bonds (Hartsfield-Jackson Atlanta International Airport Consolidated Rental Car Facility Project) Series 2006A for the purpose of funding the costs of acquiring, constructing, and installing a Consolidated Rental Agency Complex (the "RAC Complex") as part of a Consolidated Rental Car Facility (the "CONRAC") in order to serve the Hartsfield-Jackson Atlanta International Airport.

In addition, the City of College Park issued \$21,980,000 in taxable revenue bonds (Hartsfield-Jackson Atlanta International Airport Automated People Mover System Maintenance Facility Project), Series 2006B for the purpose of funding the costs of acquiring, constructing, and installing the maintenance and storage component of the Automated People Mover System (the "APM") which will provide transportation between the RAC Complex and the Airport terminals.

NOTES TO FINANCIAL STATEMENTS

NOTE 20. CONDUIT DEBT (CONTINUED)

Both Series 2006A and Series 2006B taxable revenue bonds will be solely paid back by the City of Atlanta and is only being disclosed as conduit debt by the City of College Park, as the City of College Park has no obligations to make payments other than the \$8,000,000 discussed in Note 6.

The aggregate principal amounts outstanding as of June 30, 2014 for conduit debt issued by the City of College Park are as follows:

<u>Description</u>	<u>Amount Outstanding</u>
Hartsfield-Jackson Atlanta International Airport Consolidated Rental Car Facility Project, Series 2006A	\$ 174,740,000
Hartsfield-Jackson Atlanta International Airport Automated People Mover System Maintenance Facility Project, Series 2006B	17,385,000
Total	<u>\$ 192,125,000</u>

Gateway Project – As previously discussed in Note 6, during fiscal year 2009, the Redevelopment Authority Fund issued two bond series – one, the \$34,060,000 taxable revenue bonds Series 2008 were issued to help finance a hotel project, and the second, \$7,445,000 revenue bonds Series 2008A were issued to help finance an office building project. To finance the remaining portions of the costs to develop the hotel and office building projects, the Redevelopment Authority Fund entered into various loan agreements. These loan agreements are structured with the developer, a third party, being the source of repayment and meet the definition of conduit debt and therefore the underlying asset and liability are not reported within the City’s financial statements as the City has no further obligation for the debt beyond the resources already provided. The terms of the conduit debt financing arrangements are discussed further below.

For the hotel project, the overall expected costs are expected to be \$136 million to be financed with \$33.5 million in Series 2008 Bond proceeds (described in the long-term debt footnote), and a bank loan of up to \$76 million. The bank loan is secured by the property and construction in progress of the hotel project. All of the loans will be retired when the developer of the project exercises its purchase option on the hotel project or at the maturity date during fiscal year 2049; with interest accrued at a rate equal to 18% per annum. At June 30, 2014, total cost financed through these financing arrangements is \$136,726,146.

Attachment: 2014 Comprehensive Annual Financial Report- College Park GA SEE PAGE 14 (3123 : ACFR Presentation)

NOTES TO FINANCIAL STATEMENTS

NOTE 20. CONDUIT DEBT (CONTINUED)

For the office project, the overall expected costs are expected to be \$24.1 million to be financed with \$7.3 million in Series 2008A Bond proceeds (described in the long-term debt footnote), a bank loan of up to \$13.2 million. The bank loan is secured by the property and construction in progress of the office project. All of the loans will be retired when the developer of the project exercises its purchase option on the office project or at the maturity date during fiscal year 2049; with interest accrued at a rate equal to 18% per annum. At June 30, 2014, total cost financed through this financing arrangement is \$4,113,385. Accrued interest on the hotel project and office project conduit debt financing arrangement is \$14,127,530 as of June 30, 2014.

<u>Description</u>	<u>Amount Outstanding</u>
Hotel Project, Series 2008A, 2008B, 2008C	\$ 136,726,146
Office Project, Series 2008B, 2008C	4,113,385
Accrued interest	14,127,530
Total	<u>\$ 154,967,061</u>

NOTE 21. RESTATEMENT OF BEGINNING BALANCES

Management of the City has determined that a restatement of beginning net position of the business-type activities, Electric fund, Water and Sewer fund, and non-major enterprise funds is necessary to correct charges for services revenue that was improperly recorded twice as a result of issues with the City's utility billing system. When consumption of utility services on City-owned accounts was billed, the City's old billing system would record revenue and accounts receivable. Subsequently, in the department that consumed the services, the expenditure (or expense) would be recorded and the offset would go to interfund balances; however, the billing system would then make the corresponding interfund entry in the fund providing the services but the offset would record the revenues again rather than reducing the receivable balance. The City has implemented a new billing system and management believes the error has been corrected to prevent it from occurring again in future periods.

As of result of the above issues that occurred in prior periods relating to the City's utility billing system, the following adjustments have been posted to the beginning net position of the City's business-type activities, Electric Fund, Water and Sewer Fund, and non-major enterprise funds:

Net position, Business-type Activities, as previously reported	\$ 67,558,256
Cumulative effects of restatements to the enterprise funds	
for improperly recognized revenue on City-owned accounts	(4,049,982)
Beginning net position, Business-type Activities, restated	<u>\$ 63,508,274</u>

Attachment: 2014 Comprehensive Annual Financial Report- College Park GA SEE PAGE 14 (3123 : ACFR Presentation)

NOTES TO FINANCIAL STATEMENTS

NOTE 21. RESTATEMENT OF BEGINNING BALANCES (CONTINUED)

Net position, Electric Fund, as previously reported	\$ 33,000,023
Restatement to beginning net position for revenues improperly recognized on City-owned accounts	<u>(3,612,582)</u>
Beginning net position, Electric Fund, restated	<u>\$ 29,387,441</u>
Net position, Water and Sewer Fund, as previously reported	\$ 14,211,527
Restatement to beginning net position for revenues improperly recognized on City-owned accounts	<u>(206,395)</u>
Beginning net position, Water and Sewer Fund, restated	<u>\$ 14,005,132</u>
Net position, Nonmajor Enterprise Funds, as previously reported	\$ 10,804,120
Restatement to beginning net position for revenues improperly recognized on City-owned accounts	<u>(231,005)</u>
Beginning net position, Nonmajor Enterprise Funds, restated	<u>\$ 10,573,115</u>

NOTE 22. SUBSEQUENT EVENTS

On December 15, 2014, the Mayor and City Council approved the issuance of \$37,175,000 and \$24,885,000 in refunding revenue bonds and a line of credit for \$11,700,000. The two (2) revenue bonds are expected to be issued on December 31, 2014 as the final drafts of the official statements were printed on December 22, 2014. The purposes of these refunding revenue bonds and line of credit debt are noted as follows:

The Taxable Refunding Revenue Bonds, Series 2014 in the amount of \$24,885,000 are being issued by the College Park Business and Industrial Development Authority (the "Authority") for the purpose of refunding a portion of the Taxable Revenue Bonds, Series 2006 in order to refinance a portion of the costs of acquiring land used as a site for a hotel, retail, and office complex near the Issuer's multi-use convention center facility. These bonds will be maturing in 2030 with interest rates ranging from 3% to 5%.

The Economic Development Taxable Refunding Revenue Bonds (Gateway Project), Series 2014 in the amount of \$37,175,000 are being issued by the College Park Business and Industrial Development Authority for the purpose of refunding a portion of the Authority's Economic Development Taxable Revenue Bonds, Series 2008 in order to refinance a portion of the costs of acquiring, constructing, and installing a 403-key first class headquarters hotel and a 147-key select service hotel. These bonds will be maturing in 2038 with interest rates ranging from 4% to 4.625%.

The line of credit is considered as new money debt and will be issued on December 31, 2014 for the purpose of covering the renovation costs of the two FAA Southeastern Headquarters Buildings in which the College Park Business and Industrial Development Authority leases the buildings to FAA and the rents will repay the debt. The Line of credit matures on January 1, 2020 and at a rate of 30 day LIBOR (currently 0.16%) plus 150 basis points).

CITY OF COLLEGE PARK, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2014

Schedules of Funding Progress

Pension Plan:

The information presented below is based on the annual actuarial valuations as of January 1 for the current fiscal year and the six (6) preceding fiscal years.

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Liability (AAL)	Unfunded Actuarial Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
2014	\$ 64,223,467	\$ 82,320,599	\$ (18,097,132)	78.0 %	\$ 15,333,956	118.0
2013	62,396,853	80,855,142	(18,458,289)	77.2	15,918,808	116.0
2012	60,767,979	78,029,113	(17,261,134)	77.9	16,626,930	103.8
2011	59,657,176	74,395,538	(14,738,362)	80.2	17,790,300	82.8
2010	57,046,016	72,190,632	(15,144,616)	79.0	18,412,627	82.3
2009	44,522,809	69,226,751	(24,703,942)	64.3	17,388,909	142.7

Postretirement Benefits:

The information presented below is based on the most recent actuarial valuations as of July 1 of the prior fiscal year.

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Liabilities (AAL)	Unfunded Actuarial Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
2013	\$ -	\$ 4,203,506	\$ (4,203,506)	0.0 %	N/A	N/A
2011	-	3,199,962	(3,199,962)	0.0	N/A	N/A
2009	-	2,904,905	(2,904,905)	0.0	N/A	N/A
2008	-	3,460,957	(3,300,151)	0.0	N/A	N/A
2007	-	3,300,151	(3,300,151)	0.0	N/A	N/A

The assumptions used in preparing the above schedules of funding progress are disclosed in Footnote 10 for the pension plan and Footnote 11 for the postretirement benefits.

**COMBINING AND INDIVIDUAL
FUND STATEMENTS
AND SCHEDULES**

CITY OF COLLEGE PARK, 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.

The **Car Rental Fund** – This fund is used to record the revenue and expenditure of taxes collected from the excise tax levied on rental cars in the City. The proceeds of this tax are restricted by State law for construction of convention centers, public safety, and recreation facilities.

The **Community Development Block Grant Fund** – This fund is used to report the revenue and expenditures of funds that are being utilized to construct and maintain certain City recreation facilities. These grant funds are restricted by the grantor agency.

The **Grants Fund** – This fund accounts for activities carried out by the City under the terms of various intergovernmental grants. These grant funds are restricted by the various grantor agencies.

The **Confiscated Drug Fund** – This fund accounts for the City's portion of cash condemned by Federal law enforcement officials through drug confiscations at Hartsfield-Jackson International Airport and is used to further general police enforcement activities. These funds are restricted by Federal law.

The **State Drug Fund** – This fund accounts for cash condemned by local law enforcement officials through drug confiscations and is used to further general police enforcement activities. These funds are restricted by State law.

The **E911 Fund** – This fund accounts for the revenues derived from the E911 surcharge levied on all telephones within the City and the payment of expenditures related to that purpose. Police Dispatch is also included in this fund and is financed through an operating transfer in from the General Fund. These funds are restricted by State law.

The **Newton Estates Improvement Fund** – This fund accounts for revenues and expenditures related to a Special District Tax in the Convention Center area. These funds are restricted by State law.

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

The **Main Street Fund** - This fund accounts for the redevelopment of the City's Main Street. The Mayor and Council have appropriated \$300,000 for the purchase of properties and the renovation of those structures for ultimate resale to new businesses. Proceeds from sales are then reinvested in additional properties.

The **SPLOST Fund** - This fund accounts for proceeds of a sales tax levied in Clayton County, which will be used by the City for the exclusive purpose of capital outlay projects.

CITY OF COLLEGE PARK, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2014

	Special Revenue Funds						Capital Projects Funds			Total Nonmajor Governmental Funds
	Community Development Block Grant Fund	Grants Fund	Confiscated Drug Fund	State Drug Fund	E 911 Fund	Newton Estates Improvement Fund	Main Street Fund	SPLOST Fund		
ASSETS										
Cash and cash equivalents	\$ 800,357	\$ 721,947	\$ 81,505	\$ 11,275	\$ 525,245	\$ 96,210	\$ 111,385	\$ 2,151,034	\$ 4,588,975	
Taxes receivable, net of allowances	-	-	-	-	-	4,971	-	-	4,971	
Accounts receivable	1,487,501	-	-	-	38,391	-	-	-	1,525,892	
Due from other governments	-	7,088	-	-	-	-	-	72,943	80,031	
Due from other funds	238,589	723	-	-	1,634	-	86	-	241,032	
Prepaid items	-	-	-	-	10,180	-	-	-	10,180	
Total assets	\$ 2,526,447	\$ 729,758	\$ 81,505	\$ 11,275	\$ 575,450	\$ 101,181	\$ 111,471	\$ 2,223,977	\$ 6,451,081	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES										
LIABILITIES										
Accounts payable	\$ -	\$ 567	\$ 451	\$ 451	\$ 41,706	\$ -	\$ 17,139	\$ 5,216	\$ 65,530	
Accrued liabilities	-	286	-	-	2,309	-	271	-	2,866	
Due to other funds	101,000	178,979	-	-	20,571	-	1,763	-	302,313	
Advances from other funds	-	381,947	-	-	-	-	-	-	381,947	
Total liabilities	101,000	561,779	451	451	64,586	-	19,173	5,216	752,656	
DEFERRED INFLOWS OF RESOURCES										
Unavailable revenues - car rental taxes	1,487,500	-	-	-	-	-	-	-	1,487,500	
Unavailable revenues - property taxes	-	-	-	-	-	756	-	-	756	
Total deferred inflows of resources	1,487,500	-	-	-	-	756	-	-	1,488,256	
FUND BALANCES										
Nonspendable:										
Prepaid items	-	-	-	-	10,180	-	-	-	10,180	
Restricted:										
Law enforcement	-	-	81,054	-	-	-	-	-	81,054	
Public safety	-	-	-	10,824	500,684	-	-	-	511,508	
Livable communities	-	-	-	-	-	-	-	-	90,017	
Capital construction	937,947	-	-	-	-	100,425	-	2,218,761	3,257,133	
Committed:										
Capital construction	-	-	-	-	-	-	92,298	-	92,298	
Assigned:										
Grant matching requirements	-	167,979	-	-	-	-	-	-	167,979	
Total fund balances	937,947	167,979	81,054	10,824	510,864	100,425	92,298	2,218,761	4,210,169	
Total liabilities, deferred inflows of resources and fund balances	\$ 2,526,447	\$ 729,758	\$ 81,505	\$ 11,275	\$ 575,450	\$ 101,181	\$ 111,471	\$ 2,223,977	\$ 6,451,081	

CITY OF COLLEGE PARK, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Special Revenue Funds					Capital Projects Funds			Total Nonmajor Governmental Funds
	Community Development Block Grant Fund	Grants Fund	Confiscated Drug Fund	State Drug Fund	E 911 Fund	Newton Estates Improvement Fund	Main Street Fund	SPLOST Fund	
REVENUES									
Taxes:									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,130	\$ -	\$ -	\$ 92,130
Excise	2,712,754	-	-	-	-	-	-	-	2,712,754
Intergovernmental revenues	-	110,590	-	-	-	-	-	424,252	535,303
Charges for services	-	-	461	-	-	-	-	-	340,977
Interest income	-	134	-	-	340,977	-	-	1,262	1,460
Miscellaneous income	185	-	-	444	-	325	3,894	-	4,848
Total revenues	2,712,939	110,724	461	444	340,977	92,455	3,958	425,514	3,687,472
EXPENDITURES									
General government	-	-	-	-	-	-	66	76,734	76,800
Police	-	-	7,088	5,487	866,585	-	-	-	909,804
Recreation	-	110,602	-	-	-	-	-	-	110,602
Housing and development	-	-	-	-	-	-	114,076	-	114,076
Total expenditures	-	110,602	7,088	5,487	866,585	-	114,142	76,734	1,211,282
Excess (deficiency) of revenues over (under) expenditures	2,712,939	122	(6,627)	(5,043)	(525,608)	92,455	(110,184)	348,780	2,476,190
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	-	594,670	-	95,113	-	689,783
Transfers out	(2,550,500)	-	-	-	-	-	-	-	(2,550,500)
Total other financing sources (uses)	(2,550,500)	-	-	-	594,670	-	95,113	-	(1,860,717)
Net change in fund balances	162,439	122	(6,627)	(5,043)	69,062	92,455	(15,071)	348,780	615,473
FUND BALANCES, beginning of fiscal year	775,508	89,895	174,606	15,867	441,802	7,970	107,369	1,869,981	3,594,696
FUND BALANCES, end of fiscal year	\$ 937,947	\$ 90,017	\$ 167,979	\$ 10,824	\$ 510,864	\$ 100,425	\$ 92,298	\$ 2,218,761	\$ 4,210,169

CITY OF COLLEGE PARK, GEORGIA

**CAR RENTAL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Taxes				
Excise taxes	\$ 2,550,000	\$ 2,550,000	\$ 2,712,754	\$ 162,754
Interest income	500	500	-	(500)
Other income	-	-	185	185
Total revenue	<u>2,550,500</u>	<u>2,550,500</u>	<u>2,712,939</u>	<u>162,439</u>
EXPENDITURES				
Debt service:				
Principal	510,000	510,000	-	510,000
Total expenditures	<u>510,000</u>	<u>510,000</u>	<u>-</u>	<u>510,000</u>
Excess of revenues over expenditures	<u>2,040,500</u>	<u>2,040,500</u>	<u>2,712,939</u>	<u>672,439</u>
OTHER FINANCING USES				
Transfers out	(2,040,500)	(2,040,500)	(2,550,500)	(510,000)
Total other financing uses	<u>(2,040,500)</u>	<u>(2,040,500)</u>	<u>(2,550,500)</u>	<u>(510,000)</u>
Net change in fund balances	-	-	162,439	162,439
FUND BALANCES, beginning of fiscal year	<u>775,508</u>	<u>775,508</u>	<u>775,508</u>	<u>-</u>
FUND BALANCES, end of fiscal year	<u>\$ 775,508</u>	<u>\$ 775,508</u>	<u>\$ 937,947</u>	<u>\$ 162,439</u>

CITY OF COLLEGE PARK, GEORGIA

**COMMUNITY DEVELOPMENT BLOCK GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 56,914	\$ 112,814	\$ 110,590	\$ (2,224)
Interest income	-	-	134	134
Total revenue	<u>56,914</u>	<u>112,814</u>	<u>110,724</u>	<u>(2,090)</u>
EXPENDITURES				
Current:				
Culture and recreation	56,914	112,814	110,602	2,212
Total expenditures	<u>56,914</u>	<u>112,814</u>	<u>110,602</u>	<u>2,212</u>
Excess of revenues over expenditures	-	-	122	122
FUND BALANCES, beginning of fiscal year	<u>89,895</u>	<u>89,895</u>	<u>89,895</u>	<u>-</u>
FUND BALANCES, end of fiscal year	<u>\$ 89,895</u>	<u>\$ 89,895</u>	<u>\$ 90,017</u>	<u>\$ 122</u>

CITY OF COLLEGE PARK, GEORGIA

GRANTS SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 205,451	\$ 205,451	\$ 461	\$ (204,990)
Total revenue	<u>205,451</u>	<u>205,451</u>	<u>461</u>	<u>(204,990)</u>
EXPENDITURES				
Current:				
Police	502	502	7,088	(6,586)
Buildings and grounds	204,949	204,949	-	204,949
Total expenditures	<u>205,451</u>	<u>205,451</u>	<u>7,088</u>	<u>198,363</u>
Deficiency of revenues under expenditures	-	-	(6,627)	(6,627)
FUND BALANCES, beginning of fiscal year	<u>174,606</u>	<u>174,606</u>	<u>174,606</u>	<u>-</u>
FUND BALANCES, end of fiscal year	<u>\$ 174,606</u>	<u>\$ 174,606</u>	<u>\$ 167,979</u>	<u>\$ (6,627)</u>

CITY OF COLLEGE PARK, GEORGIA
CONFISCATED DRUG SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
Interest income	120	120	-	(120)
Total revenue	<u>1,120</u>	<u>1,120</u>	<u>-</u>	<u>(1,120)</u>
EXPENDITURES				
Current:				
Police	55,475	55,475	30,644	24,831
Deficiency of revenues under expenditures	(54,355)	(54,355)	(30,644)	23,711
FUND BALANCES, beginning of fiscal year	<u>111,698</u>	<u>111,698</u>	<u>111,698</u>	<u>-</u>
FUND BALANCES, end of fiscal year	<u>\$ 57,343</u>	<u>\$ 57,343</u>	<u>\$ 81,054</u>	<u>\$ 23,711</u>

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CITY OF COLLEGE PARK, GEORGIA
STATE DRUG SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
Interest income	6	6	-	(6)
Miscellaneous	-	-	444	444
Total revenue	<u>1,006</u>	<u>1,006</u>	<u>444</u>	<u>(562)</u>
EXPENDITURES				
Current:				
Police	<u>1,006</u>	<u>1,006</u>	<u>5,487</u>	<u>(4,481)</u>
Deficiency of revenues under expenditures	-	-	(5,043)	(5,043)
FUND BALANCES, beginning of fiscal year	<u>15,867</u>	<u>15,867</u>	<u>15,867</u>	<u>-</u>
FUND BALANCES, end of fiscal year	<u>\$ 15,867</u>	<u>\$ 15,867</u>	<u>\$ 10,824</u>	<u>\$ (5,043)</u>

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**CITY OF COLLEGE PARK, GEORGIA
E911 SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 340,000	\$ 340,000	\$ 340,977	\$ 977
Interest income	121	121	-	(121)
Total revenue	<u>340,121</u>	<u>340,121</u>	<u>340,977</u>	<u>856</u>
EXPENDITURES				
Current:				
Police	<u>934,791</u>	<u>934,791</u>	<u>866,585</u>	<u>68,206</u>
Deficiency of revenues under expenditures	(594,670)	(594,670)	(525,608)	69,062
OTHER FINANCING SOURCES				
Transfers in	594,670	594,670	594,670	-
Total other financing sources	<u>594,670</u>	<u>594,670</u>	<u>594,670</u>	<u>-</u>
Net change in fund balances	-	-	69,062	69,062
FUND BALANCES, beginning of fiscal year	<u>441,802</u>	<u>441,802</u>	<u>441,802</u>	<u>-</u>
FUND BALANCES, end of fiscal year	<u>\$ 441,802</u>	<u>\$ 441,802</u>	<u>\$ 510,864</u>	<u>\$ 69,062</u>

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CITY OF COLLEGE PARK, GEORGIA
NEWTON ESTATES IMPROVEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Taxes				
Property taxes	\$ 105,750	\$ 105,750	\$ 92,130	\$ (13,620)
Interest income	100	100	-	(100)
Other income	-	-	325	325
Total revenue	<u>105,850</u>	<u>105,850</u>	<u>92,455</u>	<u>(13,395)</u>
OTHER FINANCING USES				
Transfers out	(105,850)	(105,850)	-	105,850
Total other financing uses	<u>(105,850)</u>	<u>(105,850)</u>	<u>-</u>	<u>105,850</u>
Net change in fund balances	-	-	92,455	92,455
FUND BALANCES, beginning of fiscal year	<u>7,970</u>	<u>7,970</u>	<u>7,970</u>	<u>-</u>
FUND BALANCES, end of fiscal year	<u>\$ 7,970</u>	<u>\$ 7,970</u>	<u>\$ 100,425</u>	<u>\$ 92,455</u>

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CITY OF COLLEGE PARK, GEORGIA

NONMAJOR PROPRIETARY FUNDS

ENTERPRISE FUNDS

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

The **FAA Project Fund** – This fund is used to account for the lease of office buildings to the General Services Administration of the federal government and used for the FAA regional headquarters. This fund also accounts for the operating activities of these buildings.

The **Sanitation Fund** – This fund is used to report the collection of revenues to pay for the cost of sanitation services provided to the citizens of College Park.

The **Stormwater Fund** – This fund, which was established during fiscal year 2008, is used to report the collection of revenues to pay for the cost of stormwater management provided to the citizens of College Park.

The **Golf Course Fund** – This fund, which was established during fiscal year 2007, is used to report the revenues and expenses generated or incurred through golf course activities.

CITY OF COLLEGE PARK, GEORGIA
COMBINING STATEMENT OF NET POSITION
NONMAJOR PROPRIETARY FUNDS
JUNE 30, 2014

	Business-type Activities - Nonmajor Enterprise Funds				
	FAA Project Fund	Sanitation Fund	Stormwater Fund	Golf Course Fund	Total Nonmajor Enterprise Funds
ASSETS					
Current assets					
Cash and cash equivalents	\$ 2,226,738	\$ 351,275	\$ 694,312	\$ 36,303	\$ 3,308,628
Investments in lease, current portion	323,164	-	-	-	323,164
Receivables:					
Utility charges (net of allowance for uncollectible accounts)	-	149,899	103,488	-	253,387
Other receivables	-	-	-	15,909	15,909
Due from other funds	-	8,527	3,169	-	11,696
Prepaid items	362	37,806	4,511	-	42,679
Restricted:					
Cash	-	-	270,000	-	270,000
Investments	2,559,076	-	-	-	2,559,076
Total current assets	<u>5,109,340</u>	<u>547,507</u>	<u>1,075,480</u>	<u>52,212</u>	<u>6,784,539</u>
Noncurrent assets					
Capital assets:					
Construction in progress	-	-	200,000	-	200,000
Building and improvements	4,563,798	22,592	-	878,696	5,465,086
Infrastructure	-	-	9,154,411	-	9,154,411
Autos and trucks	-	2,813,435	419,634	-	3,233,069
Other equipment	129,207	320,882	-	-	450,089
Less accumulated depreciation	(2,904,088)	(2,442,014)	(2,332,626)	(227,998)	(7,906,726)
Total capital assets (net of accumulated depreciation)	<u>1,788,917</u>	<u>714,895</u>	<u>7,441,419</u>	<u>650,698</u>	<u>10,595,929</u>
Total noncurrent assets	<u>1,788,917</u>	<u>714,895</u>	<u>7,441,419</u>	<u>650,698</u>	<u>10,595,929</u>
Total assets	<u>6,898,257</u>	<u>1,262,402</u>	<u>8,516,899</u>	<u>702,910</u>	<u>17,380,468</u>
LIABILITIES					
Current liabilities payable from nonrestricted assets					
Accounts payable	107,039	140,473	70,902	-	318,414
Accrued liabilities	6,070	60,539	12,376	-	78,985
Due to other funds	-	37,622	7,861	43,297	88,780
Total current liabilities payable from non restricted current assets	<u>113,109</u>	<u>238,634</u>	<u>91,139</u>	<u>43,297</u>	<u>486,179</u>
Current liabilities payable from restricted assets					
Accrued interest on bonds and notes	19,547	-	4,656	-	24,203
Notes payable within one year	-	-	80,684	-	80,684
Revenue bonds payable within one year	1,125,000	-	-	-	1,125,000
Total current liabilities payable from non restricted current assets	<u>1,144,547</u>	<u>-</u>	<u>85,340</u>	<u>-</u>	<u>1,229,887</u>
Total current liabilities	<u>1,257,656</u>	<u>238,634</u>	<u>176,479</u>	<u>43,297</u>	<u>1,716,066</u>
Noncurrent liabilities					
Advances from other funds	1,597,272	605,778	-	606,156	2,809,206
Notes payable	-	-	1,703,414	-	1,703,414
Total noncurrent liabilities	<u>1,597,272</u>	<u>605,778</u>	<u>1,703,414</u>	<u>606,156</u>	<u>4,512,620</u>
Total liabilities	<u>2,854,928</u>	<u>844,412</u>	<u>1,879,893</u>	<u>649,453</u>	<u>6,228,686</u>
NET POSITION					
Net investment in capital assets	987,081	714,895	5,657,321	650,698	8,009,995
Restricted for capital projects	2,559,076	-	-	-	2,559,076
Restricted for debt service	-	-	270,000	-	270,000
Unrestricted (deficit)	497,172	(296,905)	709,685	(597,241)	312,711
Total net position	<u>\$ 4,043,329</u>	<u>\$ 417,990</u>	<u>\$ 6,637,006</u>	<u>\$ 53,457</u>	<u>\$ 11,151,782</u>

CITY OF COLLEGE PARK, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NONMAJOR PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Business-type Activities - Enterprise Funds				
	FAA Project Fund	Sanitation Fund	Stormwater Fund	Golf Course Fund	Total Nonmajor Enterprise Funds
OPERATING REVENUES					
Charges for services	\$ 2,537,886	\$ 2,622,481	\$ 1,031,288	\$ 54,661	\$ 6,246,316
Other	-	13,437	350	-	13,787
Total operating revenue	<u>2,537,886</u>	<u>2,635,918</u>	<u>1,031,638</u>	<u>54,661</u>	<u>6,260,103</u>
OPERATING EXPENSES					
Cost of services	-	518,843	90,341	-	609,184
Personal services	-	1,208,092	235,572	-	1,443,664
Depreciation	224,260	260,568	265,561	35,148	785,537
Other operating expenses	2,211,102	494,427	-	-	2,705,529
Total operating expenses	<u>2,435,362</u>	<u>2,481,930</u>	<u>591,474</u>	<u>35,148</u>	<u>5,543,914</u>
Operating income	102,524	153,988	440,164	19,513	716,189
NONOPERATING REVENUES (EXPENSES)					
Amortization of deferred loss on refunded debt	(18,068)	-	-	-	(18,068)
Interest income	55,609	-	-	-	55,609
Interest expense	(116,074)	-	(54,801)	-	(170,875)
Total nonoperating revenue (expenses)	<u>(78,533)</u>	<u>-</u>	<u>(54,801)</u>	<u>-</u>	<u>(133,334)</u>
Income before transfers	23,991	153,988	385,363	19,513	582,855
Transfers in	452,634	-	-	-	452,634
Transfers out	-	(228,411)	(228,411)	-	(456,822)
Change in net position	<u>476,625</u>	<u>(74,423)</u>	<u>156,952</u>	<u>19,513</u>	<u>578,667</u>
Total net position, beginning, as restated	<u>3,566,704</u>	<u>492,413</u>	<u>6,480,054</u>	<u>33,944</u>	<u>10,573,115</u>
Total net position, ending	<u>\$ 4,043,329</u>	<u>\$ 417,990</u>	<u>\$ 6,637,006</u>	<u>\$ 53,457</u>	<u>\$ 11,151,782</u>

Attachment: 2014 Comprehensive Annual Financial Report- College Park GA SEE PAGE 14 (3123 : ACFR Presentation)

CITY OF COLLEGE PARK, GEORGIA
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Business-type Activities - Nonmajor Enterprise Funds				
	FAA Fund	Sanitation Fund	Stormwater Fund	Golf Course Fund	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 2,537,886	\$ 2,590,078	\$ 940,345	\$ 52,967	\$ 6,121,276
Payments to suppliers	(2,104,063)	(961,975)	(19,552)	-	(3,085,590)
Payments to employees	-	(1,203,874)	(232,724)	-	(1,436,598)
Net cash provided by operating activities	<u>433,823</u>	<u>424,229</u>	<u>688,069</u>	<u>52,967</u>	<u>1,599,088</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Transfers in	452,634	-	-	-	452,634
Advances from (to) other funds	1,250,000	125,309	(309,939)	(43,297)	1,022,073
Transfers out	-	(228,411)	(228,411)	-	(456,822)
Net cash provided (used) by non-capital financing activities	<u>1,702,634</u>	<u>(103,102)</u>	<u>(538,350)</u>	<u>(43,297)</u>	<u>1,017,885</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Principal paid on capital debt	(3,660,000)	-	(78,302)	-	(3,738,302)
Interest paid on capital debt	(142,493)	-	(54,801)	-	(197,294)
Acquisition and construction of capital assets	(103,675)	(63,340)	(200,000)	-	(367,015)
Net cash used by capital and related financing activities	<u>(3,906,168)</u>	<u>(63,340)</u>	<u>(333,103)</u>	<u>-</u>	<u>(4,302,611)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest on investments	55,735	-	-	-	55,735
Payments received on financing lease	1,219,987	-	-	-	1,219,987
Net cash provided by investing activities	<u>1,275,722</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,275,722</u>
Net increase (decrease) in cash and cash equivalents	(493,989)	257,787	(183,384)	9,670	(409,916)
Cash and cash equivalents at beginning of fiscal year	2,720,727	93,488	1,147,696	26,633	3,988,544
Cash and cash equivalents at end of fiscal year	<u>\$ 2,226,738</u>	<u>\$ 351,275</u>	<u>\$ 964,312</u>	<u>\$ 36,303</u>	<u>\$ 3,578,628</u>
Unrestricted cash and cash equivalents	\$ 2,226,738	\$ 351,275	\$ 694,312	\$ 36,303	\$ 3,308,628
Restricted cash and cash equivalents	-	-	270,000	-	270,000
	<u>\$ 2,226,738</u>	<u>\$ 351,275</u>	<u>\$ 964,312</u>	<u>\$ 36,303</u>	<u>\$ 3,578,628</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES					
Operating income	\$ 102,524	\$ 153,988	\$ 440,164	\$ 19,513	\$ 716,189
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation expense	224,260	260,568	265,561	35,148	785,537
Changes in assets and liabilities					
(Increase) decrease in:					
Accounts receivable	-	(45,840)	(91,293)	(1,694)	(138,827)
Prepaid items	-	1,110	164	-	1,274
Due from other funds	-	(8,527)	(3,169)	-	(11,696)
Increase (decrease) in:					
Accounts payable	107,039	21,090	65,933	-	194,062
Accrued liabilities	-	4,218	2,848	-	7,066
Due to other funds	-	37,622	7,861	-	45,483
Net cash provided by operating activities	<u>\$ 433,823</u>	<u>\$ 424,229</u>	<u>\$ 688,069</u>	<u>\$ 52,967</u>	<u>\$ 1,599,088</u>

CITY OF COLLEGE PARK, GEORGIA

FIDUCIARY FUND

AGENCY FUND

The **Municipal Court** – This fund was established to account for the receipt and disbursement of bonds (posted to secure release of individuals charged with various crimes) and court-ordered fines and fees made on behalf of third parties.

CITY OF COLLEGE PARK, GEORGIA
MUNICIPAL COURT AGENCY FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	June 30, 2013	Additions	Deductions	June 30, 2014
ASSETS				
Cash	\$ 184,959	\$ 3,860,489	\$ 3,883,232	\$ 162,216
Other receivables	91,519	52,694	91,519	52,694
Total assets	<u>\$ 276,478</u>	<u>\$ 3,913,183</u>	<u>\$ 3,974,751</u>	<u>\$ 214,910</u>
LIABILITIES				
Due to others	\$ 276,478	\$ 3,913,183	\$ 3,974,751	\$ 214,910
Total liabilities	<u>\$ 276,478</u>	<u>\$ 3,913,183</u>	<u>\$ 3,974,751</u>	<u>\$ 214,910</u>

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CITY OF COLLEGE PARK, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Project	Expenditures				Estimated Percentage of Completion (3)
	Original Estimated Cost (4)	Revised Estimated Cost (4)	Prior Years	Current Year	
Public Safety (1)	\$ 2,700,000	\$ 2,700,000	\$ 30,934	\$ 76,734	3.99%
Public Works (2)	200,000	200,000	-	-	0.00%
Totals	\$ 2,900,000	\$ 2,900,000	\$ 30,934	\$ 76,734	3.71%
				\$ 107,668	
				\$ 107,668	

(1) Fire Station #2, land acquisition, design and construction, FF&E, fire suppression vehicles, ambulances.

(2) Two Rear loader (25-yard high) Garbage Trucks.

(3) Estimated percentage of completion represents total expenditures divided by revised estimated costs.

(4) Unaudited

STATISTICAL SECTION

(Unaudited)

CITY OF COLLEGE PARK, GEORGIA

STATISTICAL SECTION

This part of the City of College Park’s comprehensive annual 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	86
<p>These schedules contain trend information to help the reader understand how the City’s financial performance and well-being have changed over time.</p>	
Revenue Capacity	92
<p>These schedules contain information to help the reader assess the City’s most significant local revenue source, power revenue and property tax.</p>	
Debt Capacity	100
<p>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.</p>	
Demographic and Economic Information	106
<p>These schedules offer demographic and economic indicators to help the reader understand the environment within which the City’s financial activities take place.</p>	
Operating Information	108
<p>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.</p>	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report for the relevant year. The City implemented GASB 54 in Fiscal Year 2011; fund balance for governmental funds under the categories nonsependable, restricted, committed, assigned, and unassigned will be reflected in Fiscal Year 2011 and subsequent periods. The City also implemented GASB 63; Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position in Fiscal Year 2013.

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SCHEDULE 1
CITY OF COLLEGE PARK, GEORGIA
Net Position by Component
Last Ten Fiscal Years
(Accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013 Restated	2014
Governmental activities										
Net investment in capital assets	\$ 41,417	\$ 46,026	\$ 45,038	\$ 41,005	\$ 43,188	\$ 43,720	\$ 55,330	\$ 42,178	\$ 40,637	\$ 40,042
Restricted	384	304	283	291	315	458	2,922	3,689	8,047	9,415
Unrestricted	22,988	19,955	28,609	30,542	27,385	24,630	10,053	23,619	25,339	28,055
Total governmental activities net assets	\$ 64,389	\$ 66,285	\$ 72,130	\$ 71,838	\$ 70,888	\$ 68,808	\$ 68,305	\$ 69,486	\$ 74,023	\$ 77,512
Business-type activities										
Net investment in capital assets	56,659	54,101	46,332	52,621	54,545	64,414	66,271	74,271	73,257	73,257
Restricted	21,053	21,597	12,658	8,363	3,574	3,574	3,460	3,331	3,870	3,870
Unrestricted (deficit)	16,694	23,648	31,646	37,210	30,853	10,686	4,916	(5,474)	(6,557)	(6,557)
Total business-type activities net assets	\$ 94,406	\$ 99,346	\$ 90,636	\$ 98,194	\$ 88,972	\$ 78,674	\$ 74,647	\$ 72,128	\$ 70,570	\$ 70,570
Primary government										
Net investment in capital assets	98,076	100,127	91,370	93,626	97,733	108,134	121,601	116,449	113,894	113,299
Restricted	21,437	21,901	12,941	8,654	3,889	4,032	6,382	6,989	11,918	13,285
Unrestricted	39,282	43,603	58,455	67,752	58,238	35,316	14,969	18,145	18,782	21,498
Total primary government net assets	\$ 158,795	\$ 165,631	\$ 162,766	\$ 170,032	\$ 159,860	\$ 147,482	\$ 142,952	\$ 141,583	\$ 144,594	\$ 148,082

Note: (10) years of government-wide financial information is included on this schedule.

SCHEDULE 2
CITY OF COLLEGE PARK, GEORGIA
Changes in Net Position
Last Ten Fiscal Years
(Accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013 Restated	2014
Expenses										
Governmental activities:										
General government	2,679	\$ 3,083	\$ 4,023	\$ 5,096	\$ 4,680	\$ 5,568	\$ 5,055	\$ 6,248	\$ 6,124	\$ 7,297
Public safety	14,453	16,846	14,752	19,038	19,038	18,994	17,753	18,420	17,652	17,523
Recreation	1,724	1,772	1,638	2,079	2,091	1,944	2,355	2,365	2,265	2,355
Inspection	258	295	333	418	491	481	465	412	399	447
Engineering	219	268	247	253	240	323	397	327	548	546
Building and grounds	659	1,060	966	848	1,142	1,376	1,080	997	923	918
Parks	301	275	406	322	300	578	531	401	461	371
Highways and streets	2,340	1,747	1,561	1,237	1,945	1,663	1,562	1,492	1,474	1,284
Housing and development	-	-	-	65	80	185	524	341	336	264
Interest on long-term debt	6	5	8	22	33	19	7	-	-	10
Total governmental activities expenses	22,639	25,351	23,954	26,915	30,040	31,131	29,729	31,003	30,182	31,015
Business-type activities:										
Electric	17,343	14,772	18,766	17,747	18,350	20,471	21,488	23,869	24,908	25,057
Water and sewer	5,645	5,495	6,014	9,892	9,501	10,573	7,723	8,935	8,392	7,604
Convention center	15,494	14,175	15,414	15,289	15,169	15,020	14,988	14,791	13,549	13,001
FAA projects	4,076	3,946	3,353	3,400	3,400	3,652	2,911	2,692	2,350	2,570
Redevelopment	1,179	1,183	11,353	2,808	5,644	5,810	5,988	5,388	5,221	6,200
Sanitation	2,224	2,397	2,756	2,539	2,708	2,789	2,739	2,794	2,562	2,481
Stormwater	-	-	-	346	572	558	448	676	675	646
Golf course	-	-	10	74	25	32	47	37	35	35
Total business-type activities expenses	45,961	41,968	57,897	52,048	55,369	58,906	56,332	59,182	57,692	57,594
Program Revenues										
Governmental activities										
Charges for services:										
General government	1,976	2,126	2,002	2,336	2,306	1,730	2,351	2,934	2,550	2,930
Public safety	2,164	2,535	2,702	2,800	2,574	2,085	1,710	2,559	3,420	2,996
Recreation	276	302	301	282	325	349	351	352	353	384
Operating grants and contributions	573	451	428	508	109	1,152	335	210	117	-
Capital grants and contributions	560	1,434	313	-	157	-	1,269	1,048	704	1,227
Total governmental activities program revenues	5,549	6,848	5,746	5,926	5,471	5,316	6,016	7,103	7,144	7,137
Business-type activities										
Charges for services:										
Electric	21,649	20,543	20,744	27,341	20,564	21,296	23,613	25,429	23,545	32,069
Water and sewer	5,326	6,477	7,886	8,290	7,364	7,844	8,808	9,063	8,940	10,202
Convention center	6,499	6,720	6,796	5,983	6,563	6,456	6,689	6,744	7,140	6,870
FAA projects	1,465	1,331	810	1,215	1,212	1,389	1,322	1,377	1,421	2,538
Redevelopment	97	1	1	196	632	909	1,673	1,928	1,880	1,980
Sanitation	2,221	2,457	2,652	2,754	2,683	2,706	2,732	2,440	2,262	2,636
Stormwater	-	-	-	622	654	3,725	832	812	864	1,032
Golf course	-	-	-	116	50	35	45	46	34	54
Capital grants and contributions	-	-	-	-	-	-	20	690	190	-
Total business-type activities program revenues	37,257	37,528	38,889	46,517	38,722	42,450	45,734	48,529	46,276	57,371
Total primary government program revenues	42,806	44,376	44,635	52,443	44,193	47,766	51,750	55,632	53,420	64,508
Net (expense)/revenue	(17,090)	(18,503)	(18,208)	(20,989)	(24,569)	(25,815)	(23,713)	(23,900)	(23,038)	(23,878)
Governmental activities	(8,704)	(4,440)	(19,008)	(5,531)	(16,647)	(16,456)	(10,599)	(10,653)	(11,416)	(223)
Business-type activities	(25,794)	(22,943)	(37,216)	(26,520)	(41,216)	(42,271)	(34,312)	(34,553)	(34,454)	(24,101)

SCHEDULE 2 (CONTINUED)
CITY OF COLLEGE PARK, GEORGIA
Changes in Net Position
Last Ten Fiscal Years
(Accrual basis of accounting)
(amounts expressed in thousands)

General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
\$	9,645	8,532	12,045	11,703	11,655	11,668	11,126	13,472	13,050	15,156
	1,748	2,708	2,709	2,764	2,622	3,878	4,074	2,510	2,611	2,742
	4,548	5,343	5,429	6,041	5,167	4,967	5,563	7,359	8,443	8,257
	881	742	759	797	782	729	843	814	830	760
	4,664	5,314	5,554	5,604	4,811	4,885	4,897	5,375	5,364	4,277
	639	808	706	892	945	834	771	2,248	2,123	2,218
	949	1,021	1,068	1,114	1,141	1,130	1,097	654	695	719
	405	487	973	753	1,214	53	10	6	4	3
	69	198	89	32	75	51	197	79	349	448
	34	4	-	72	49	-	-	-	-	-
	(5,173)	(4,757)	(5,279)	(9,075)	(4,843)	(4,462)	(5,368)	(7,519)	(5,685)	(7,214)
	18,209	20,400	24,053	20,697	23,618	23,733	23,210	24,988	27,784	27,366
Total governmental activities										
Business-type activities:										
	3,521	4,622	5,003	4,013	2,552	1,697	1,204	812	401	70
	-	-	-	-	-	-	20	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	16	2	30	-	-	79	-	-
	5,173	4,757	5,279	9,075	4,843	4,462	5,368	7,519	5,685	7,214
	8,694	9,379	10,298	13,090	7,425	6,159	6,592	8,410	6,086	7,284
	26,903	29,779	34,351	33,787	31,043	29,892	29,802	33,408	33,869	34,650
Total primary government										
Change in net position										
	1,119	1,897	5,845	(292)	(951)	(2,082)	(503)	1,098	4,745	3,488
	(10)	4,939	(8,710)	7,559	(9,222)	(10,297)	(4,007)	(2,243)	(5,330)	7,061
	1,109	6,836	(2,865)	7,267	(10,173)	(12,379)	(4,510)	(1,145)	(585)	10,549
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

Notes:
 * Golf Course Fund was established during the prior fiscal year ended June 30, 2007; therefore, no activity shown for previous years.
 ** Stormwater Fund was established during the current fiscal year ended June 30, 2008; therefore, no activity shown for previous years.

SCHEDULE 3
CITY OF COLLEGE PARK, GEORGIA
Governmental Activities Tax Revenues by Source
Last Ten Fiscal Years
(Accrual basis of accounting)
(amounts expressed in thousands)

Fiscal Year	Property Tax	Car Rental Tax	Hotel/Motel Tax	Alcoholic Beverage Tax	Sales Tax	Franchise Tax	Insurance Premium Tax	Total
2005	\$ 9,645	\$ 1,748	\$ 4,548	\$ 681	\$ 4,664	\$ 639	\$ 949	\$ 22,874
2006	8,532	2,708 (1)	5,343	742	5,314	808	1,021	24,468
2007	12,045	2,709 (3)	5,429	759	5,554	706	1,068	28,270
2008	11,703	2,764	6,040	797	5,604	892	1,114	28,914
2009	11,655	2,622	5,167	782	4,811	945	1,141	27,123
2010	11,668	3,879 (4)	4,967	729	4,885	834	1,130	28,092
2011	11,126	4,074	5,563	843	4,897	771	1,097	28,371
2012	11,951	2,543	9,004	814	5,375	2,248	654	32,589
2013	13,050 (7)	2,611	8,443	830	5,364	2,123	695	33,116
2014	15,156	2,742	8,257	760	4,277	2,218	719	34,129

Notes:

- (1) Property taxes decreased from 2005 due to the bankruptcy of the City's largest taxpayer, Delta Airlines, Inc.
- (2) Car rental taxes increased from 2005 because of a favorable arbitration ruling as to how these taxes are allocated to the City of College Park, Georgia.
- (3) Property taxes increased from 2006 due to the subsequent recovery of property taxes out of bankruptcy proceedings from Delta Airlines, Inc.
- (4) Car rental taxes increased from 2009 due to the City's accounting for disbursements received subsequent to year-end.
- (5) Property taxes increased as a result of a decrease in taxpayers's appeal settlements.
- (6) Franchise taxes increased as a result of a 5 mill franchise increase.
- (7) Property taxes increased as a result of an increase in the City's millage rate - see Schedule 8.

SCHEDULE 4
CITY OF COLLEGE PARK, GEORGIA
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified accrual basis of accounting)
(amounts expressed in thousands)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General fund										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,876	\$ 3,938	\$ 5,638	\$ 7,629	\$ 9,326
Restricted	463	611	320	165	483	-	-	-	-	-
Assigned	-	-	-	-	-	-	468	2,034	2,786	1,179
Unassigned	21,063	21,463	22,183	24,228	20,105	12,148	8,895	6,520	3,884	7,322
Total general fund	\$ 21,526	\$ 22,074	\$ 22,503	\$ 24,393	\$ 20,588	\$ 16,024	\$ 13,300	\$ 14,192	\$ 14,299	\$ 17,827
All other governmental funds										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 607	\$ 1,296	\$ 10	\$ 36
Restricted	-	-	-	-	-	-	2,922	3,659	6,501	7,915
Committed	-	-	-	-	-	-	-	-	107	92
Assigned	-	-	-	-	-	-	218	187	175	167
Unassigned	(2,680)**	(6,405)**	(9,293)	(9,838)	(1,687)	(1,216)	(3,506)	(4,442)	-	-
Total all other government funds	\$ (2,680)	\$ (6,405)	\$ (9,293)	\$ (9,838)	\$ (1,687)	\$ (1,216)	\$ 241	\$ 700	\$ 6,793	\$ 8,210

Notes:

* Restricted funds decreased due to GICC Building and Infrastructure bond payments.

** The Unassigned reported in Special Revenue Funds decreased due to the Public Safety Building construction expenditures charged to the Car Rental Tax project in Fiscal Years 2005 and 2006.

SCHEDULE 5
CITY OF COLLEGE PARK, GEORGIA
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified accrual basis of accounting)
(amounts expressed in thousands)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenues										
Taxes	\$ 22,889	\$ 24,443	\$ 23,741	\$ 27,826	\$ 34,941	\$ 27,042	\$ 28,258	\$ 32,699	\$ 33,154	\$ 34,292
Licenses and permits	1,976	2,126	2,001	2,337	2,306	1,730	2,351	2,934	2,550	2,930
Intergovernmental	1,133	1,886	740	508	266	690	1,481	1,257	820	1,226
Fines and forfeitures	1,910	2,271	2,456	2,541	2,283	1,728	1,375	2,141	2,742	2,090
Charges for services	530	566	548	541	616	706	686	770	1,030	889
Interest income	405	487	974	753	1,214	53	10	6	5	4
Other revenues	69	198	89	104	75	51	197	79	349	448
Total Revenues	28,912	31,977	30,549	34,610	41,701	32,000	34,358	39,886	40,650	41,879
Expenditures										
General government	2,742	3,179	4,050	4,745	5,132	5,197	4,654	6,755	5,919	6,505
Public safety	24,260	21,796	15,772	18,113	18,767	18,279	17,262	18,274	16,925	16,772
Inspection	256	298	373	428	489	483	480	430	406	447
Engineering	223	273	303	259	236	321	398	338	543	1,355
Recreation	1,699	2,617	1,803	2,209	2,170	3,801	2,570	2,531	2,467	2,366
Parks and grounds	1,890	1,529	1,537	1,108	3,651	1,765	1,646	1,241	1,169	1,067
Streets	1,631	1,045	1,365	1,178	1,656	1,228	888	1,094	1,007	928
Housing and development	-	-	-	65	71	177	1,999	353	329	269
Contractual	*	*	*	*	*	*	*	*	*	*
Capital outlay	**	**	**	**	-	**	**	**	**	**
Debt service:										
Principal	35	39	45	377	357	359	352	-	-	-
Interest	6	5	8	22	32	20	8	-	-	10
Total Expenditures	32,742	30,781	25,256	28,504	32,561	31,630	30,257	31,016	28,765	29,719
Other financing sources (uses)										
Capital leases	51	-	75	1,364	-	-	-	-	-	-
Proceeds from sale capital assets	44	385	-	347	49	-	-	-	-	-
Transfers in	2,758	2,768	3,617	4,735	4,638	4,708	4,134	3,369	10,810	5,972
Transfers out	(7,931)	(7,526)	(8,896)	(11,209)	(9,481)	(9,170)	(9,502)	(10,888)	(16,495)	(13,187)
Total other financing sources (uses)	(5,078)	(4,373)	(5,204)	(4,762)	(4,794)	(4,462)	(5,368)	(7,519)	(5,685)	(7,215)
Net change in fund balances	\$ (8,908)	\$ (3,177)	\$ 89	\$ 1,344	\$ 4,346	\$ (4,092)	\$ (1,267)	\$ 1,351	\$ 6,200	\$ 4,945
Debt service as a percentage of noncapital expenditures	0.19%	0.18%	0.22%	1.51%	1.37%	1.31%	1.29%	0.00%	0.00%	0.04%

Notes:
 * Contractual expenditures are items such as utilities, workers compensation claims, and telephone expenditures which benefit all departments. Effective for 2005, these expenses have been allocated to the various departments which incur such expenditures.
 ** Capital outlay expenditures are reflected in the department which incurred these expenditures.
 *** Public Safety expenditures for 2005 and 2006 include construction costs for a public safety complex.

SCHEDULE 6
CITY OF COLLEGE PARK, GEORGIA
General Government Tax Revenues by Source
Last Ten Fiscal Years
(Modified accrual basis of accounting)
(amounts expressed in thousands)

Fiscal Year	Property Tax	Car Rental Tax	Hotel/Motel Tax	Special Local Option Sales Tax	Alcoholic Beverage Tax	Sales Tax	Franchise Tax	Insurance Premium Tax	Total
2005	\$ 9,660	\$ 1,748	\$ -	\$ -	\$ 681	\$ 4,664	\$ 639	\$ 949	\$ 22,889
2006	8,507	2,708	(2)	-	742	5,314	808	1,021	24,443
2007	10,219	6	(4)	-	759	5,554	706	1,068	23,741
2008	13,363	16	(4)	-	797	5,604	892	1,114	27,826
2009	11,472	10,623	(4)	43	782	4,768	945	1,141	34,941
2010	11,471	2,440	(4)	(6)	729	5,009	834	1,130	26,580
2011	12,622	2,465	-	-	843	4,897	771	1,097	28,258
2012	13,706	2,543	-	-	814	5,375	2,248	654	32,699
2013	13,096	2,603	-	-	830	5,364	2,123	695	33,154
2014	15,348	2,713	-	-	760	4,277	2,218	719	34,292

Notes:

- (1) Property taxes decreased from 2005 due to the bankruptcy of the City's largest taxpayer, Delta Airlines, Inc.
- (2) Car rental taxes increased from 2005 because of favorable arbitration ruling as to how these taxes are allocated to the City of College Park, Georgia.
- (3) Property taxes increased from 2006 due to the subsequent recovery of property taxes out of bankruptcy proceedings from Delta Airlines, Inc.
- (4) Car rental taxes for 2007 and 2008 are being held by a trustee as a result of ongoing litigation and will not be recognized until ultimately being received by the City. Therefore, amounts for 2007 and 2008 are deferred at the fund level but recognized as revenue at the governmental activities level in accordance to GASB 34. Litigation was ultimately settled in 2009 and all deferred amounts were recognized at the fund level.
- (5) Fund was created during 2009.
- (6) For fiscal year 2010, the special local option sales tax revenue as reported in the SPLOST capital Projects Fund is recorded as intergovernmental revenue instead of as special local option sales tax revenue as was done in the prior year.

SCHEDULE 7
CITY OF COLLEGE PARK, GEORGIA
Assessed Value and Estimated Actual Value - All Taxable Property
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year	Real Property	Personal Property	Public Utilities	Hotel/Motel Special District	Convention Center Special District (1)	Less: Tax Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value (2)	Assessed Value as a Percentage of Actual Value
2005 (4)	\$ 492,786	\$ 117,319	\$ 186,652	\$ 93,875	\$ 9,741	\$ (172,832)	\$ 727,541	9.56	\$ 1,818,853	40.0%
2006 (4)	510,377	115,305	125,891	101,581	10,067	(179,359)	683,862	9.56	1,709,655	40.0%
2007	515,327	127,212	148,708	113,272	12,019	(165,415)	751,123	9.56	1,877,808	40.0%
2008	589,272	140,557	167,963	117,265	13,643	(181,569)	847,131	9.56	2,117,828	40.0%
2009 (5)	758,473	120,360	180,687	133,318	15,616	(264,638)	943,816	9.56	2,359,540	40.0%
2010	847,014	147,078	149,082	133,279	16,528	(298,193)	994,788	9.56	2,486,970	40.0%
2011 (6)	1,016,836	188,795	172,864	118,598	86,719	(396,885)	1,186,927	11.56	2,967,318	40.0%
2012	1,002,703	197,290	143,879	109,063	61,728	(360,272)	1,154,391	11.56	2,885,978	40.0%
2013	814,705	193,824	147,719	111,658	69,247	(371,977)	965,176	12.619	2,412,940	40.0%
2014 (7)	886,674	268,445	126,404	106,071	132,367	(389,290)	1,130,671	12.619	2,826,678	40.0%

Source: Clayton County Board of Tax Assessors; Fulton County Board of Tax Assessors
 Note: Tax rates are per \$1,000 of assessed value.

- (1) Convention Center Special District was created in Fiscal 2003.
- (2) Under Georgia law, property is assessed for taxes at 40% of fair market value.
- (3) Public Utility declined in FY 2004 as the result of an appeal of assessed value of flight equipment in 2004 by a major airline.
- (4) Public Utility increase in FY 2005 reflects settlement of 2004 case; FY 2006 decrease reflects appeal of assessed value of flight equipment again by a major airline.
- (5) Real Property assessed value increased in 2009 due to reassessments of property around the Convention Center. These properties are also tax exempt.
- (6) Convention Center Special District increased in 2011 due to the completion of area projects.
- (7) Convention Center Special District reported all assessed values. Net taxable assessed values were 12,814

SCHEDULE 8
CITY OF COLLEGE PARK, GEORGIA
Property Tax Rates - All Overlapping Governments
Direct and Overlapping Governments
Last Ten Fiscal Years

Fiscal Year	City of College Park	Clayton County		Fulton County		City of College Park		State of Georgia Millage
	Operating Millage	Operating Millage	School Millage	Operating Millage	School Millage	Hotel/Motel Millage	Convention Millage	
2005	9.56	7.78	17.92	12.81	18.77	14.50	7.50	0.25
2006	9.56	8.76	18.92	12.32	17.61	14.50	7.50	0.25
2007	9.56	8.54	18.92	12.24	17.61	14.50	7.50	0.25
2008	9.56	8.96	20.00	11.47	18.11	14.50	7.50	0.25
2009	9.56	11.44	19.84	10.28	17.50	14.50	7.50	0.25
2010	9.56	11.33	19.84	10.28	17.50	14.50	7.50	0.25
2011	11.56	11.91	20.00	10.28	18.50	14.50	7.50	0.25
2012	11.56	15.81	20.00	10.28	18.50	14.50	7.50	0.25
2013	12.619	14.91	20.00	10.28	18.50	14.50	7.50	0.20
2014	12.619	14.66	20.00	10.21	18.50	14.50	7.50	0.15

Source: College Park Tax Department

Note: In addition to the City's debt obligations, property owners in the City are responsible for any debt obligations of other taxing entities in the proportion to which the jurisdiction of the City overlaps such entity.

SCHEDULE 9
CITY OF COLLEGE PARK, GEORGIA
Principal Property Taxpayers
Current Year and Nine Years Ago
(amounts expressed in thousands)

		2014			2005				
		Taxable Assessed Valuation	Rank	Percentage of Total City Taxable Assessed Value	Taxpayer	Taxable Assessed Valuation	Rank	Percentage of Total City Taxable Assessed Value	
Delta Airlines		\$ 126,439,696	1	13.71%	Delta Air Lines	\$ 150,575,342	1	25.47%	
Atlanta Int'l Airport - Concessions		77,672,713	2	8.42%	Pittsburg National Bank	16,699,300	2	2.82%	
ExpressJet Airlines		40,073,210	3	4.34%	Sysco Food Services	15,784,750	3	2.67%	
City of Atlanta		34,905,555	4	3.78%	Coca Cola Enterprises	15,495,272	4	2.62%	
Sysco Food Services		26,370,480	5	2.86%	Lepercq Atlanta Renaissance	12,672,841	5	2.14%	
Zodiac Services America LLC		22,637,310	6	2.45%	CRT-SFV LLC	12,448,990	6	2.11%	
Atlanta Airport Marriott		20,513,210	7	2.22%	Felcor Suites Limited	11,022,365	7	1.86%	
Coca Cola Refreshments		17,478,050	8	1.89%	College Park Partners	8,185,600	8	1.38%	
Interstate Atlanta Airport LLC (Westin)		13,596,719	9	1.47%	Air Wisconsin	7,802,483	9	1.32%	
UCM/Ackerman		10,898,565	10	1.18%	BellSouth	6,683,725	10	1.13%	
Total		\$ 390,585,508		42.34%	Total	\$ 257,370,668		43.52%	

Source : College Park Tax Department

SCHEDULE 10
CITY OF COLLEGE PARK, GEORGIA
Property Tax Levies and Collections
Last Ten Fiscal Years
 (amounts expressed in thousands)

Fiscal Year	Total Tax Levy for Fiscal Year	Collected within the		Collections in Subsequent Years	Total Collections to Date		Delinquent Tax within the	
		Fiscal Year of the Levy	Percentage of Levy		Amount	Percentage of Levy	Fiscal Year of the Levy	Percentage of Levy
2005	\$ 7,399	6,913	93.43%	\$ 466	\$ 7,379	99.73%	\$ 486	6.57%
2006	7,262	5,485	75.53% (1)	1,753	7,238	99.67%	1,777	24.47%
2007	7,695	7,546	98.06%	120	7,666	99.62%	149	1.94%
2008	8,650	7,992	92.39%	491	8,483	98.07%	658	7.61%
2009	8,201	7,335	89.44%	746	8,081	98.54%	866	10.56%
2010	8,557	8,057	94.16%	475	8,532	99.71%	500	5.84%
2011	9,868	8,028	92.16%	808	8,836	89.54%	1,840	18.65%
2012	10,612	10,219	96.78%	393	10,612	100.00%	393	3.70%
2013	10,908	10,444	95.75%	345	10,789	98.91%	464	4.25%
2014	12,055	11,447	94.96%	-	11,942	99.06%	608	5.04%

Source: College Park Tax Department

(1) Current year tax collections decreased dramatically in 2006 because of the bankruptcy of Delta Airlines, Inc. which is 18.54% of the total tax digest. These taxes will be collected in 2008 as a result of Bankruptcy Court decisions.

SCHEDULE 11
CITY OF COLLEGE PARK, GEORGIA
Electric Power Revenue
Last Ten Fiscal Years
(amounts expressed in thousands)

<u>Fiscal Year</u>	<u>Electric Power Revenue</u>
2005	\$ 19,630
2006	18,841
2007	18,664
2008	25,059
2009	20,564 *
2010	21,296
2011	23,613
2012	25,429
2013	27,157
2014	32,059

*Note: The City sold approximately \$6,000,000 in excess capacity to other local municipalities.

Source: College Park Power Department

**SCHEDULE 12
CITY OF COLLEGE PARK, GEORGIA
ELECTRIC POWER REVENUE RATES
Past Ten Fiscal Years**

Fiscal Year	Number of Residential Customers	Mega Watt Hours	Number of Commercial Customers	Mega Watt Hours	Number of Other Customers	Mega Watt Hours	Use By City	Estimated Power Losses	Total Number of Customers	Total Megawatt Hours	Total Power Sales	Average Cost per Megawatt Hour
2005	7,780	74,695	726	193,618	101	-	14,788	10,459	8,607	293,560	19,619,956	66.83
2006	7,671	75,965	733	168,272	99	8,203	30,741	18,825	8,503	302,006	17,904,206	59.28
2007	7,715	76,608	764	170,127	101	8,997	23,723	14,547	8,580	294,002	19,776,948	67.27
2008	7,229	74,606	800	182,103	96	8,667	22,271	14,382	8,125	302,029	17,872,962	59.18
2009	7,149	72,622	824	167,538	95	8,655	25,933	13,738	8,068	288,486	19,388,670	67.21
2010	6,842	79,247	786	187,867	96	10,905	21,009	6,556	7,724	327,378	21,795,227	71.26
2011	6,842	79,247	786	187,867	96	10,905	21,009	6,556	7,724	312,177	21,795,227	71.26
2012	7,045	73,495	843	205,849	110	14,200	24,297	35,184	7,998	338,825	26,407,013	77.94
2013	6,744	71,536	788	187,858	82	10,658	19,544	18,380	7,614	297,317	27,620,126	92.90
2014	6,771	71,950	801	190,410	85	10,290	18,214	7,792	7,657	283,574	32,058,838	99.31

Source: College Park Power Department

SCHEDULE 13
CITY OF COLLEGE PARK, GEORGIA
TEN LARGEST POWER CUSTOMERS
Current Year and Nine Years Ago

2014		2005	
<u>Name</u>	<u>MegaWatt Hours Used</u>	<u>Name</u>	<u>MegaWatt Hours Used</u>
City of Atlanta DOA	17,110	Atlanta Coca Cola	14,463
Atlanta Coca Cola Bottling	14,174	Sysco Food Service	12,973
GICC	12,730	GICC	11,465
Sysco Food Service	10,499	Keenan Development	8,411
Atlanta Airport Marriott	7,435	Marriott Hotel	8,320
Marriott Hotel	7,361	FedEx Ground	5,600
Westin Atlanta Airport	7,010	Atlanta Embassy Suites	3,775
Keenan Development (FAA)	6,520	Sheraton Gateway	3,344
FedEx Ground	5,839	Westin Atl Hotel	3,215
UCM-Ackerman Atlanta	4,386	Garden Ridge	2,993

Source: College Park Power Department

SCHEDULE 14
CITY OF COLLEGE PARK, GEORGIA
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita amount)

Fiscal Year	Governmental Activities		Business-Type Activities				Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Capital Leases	General Obligation Bonds	Capital Leases	Notes /Construction Loans Payable				
2005	\$ -	\$ 90	\$ 120,650	\$ 65	\$ 5,893	\$ 126,698	43.7%	\$ 6,278.03	
2006	-	51	143,830	152	5,428	149,461	51.5%	7,406.03	
2007	-	81	138,710	111	13,428	152,330	48.9%	7,029.17	
2008	-	1,068	133,425	544	13,428	148,465	50.7%	7,284.12	
2009	-	711	169,000	350	44,631	214,692	64.2%	10,751.26	
2010	-	352	162,615	162	8,226	171,355	51.3%	8,581.05	
2011	-	-	153,814	-	10,000	163,814	47.5%	8,025.38	
2012	-	-	148,385	-	10,675	159,060	53.5%	8,071.00	
2013	-	-	139,935	-	11,398	151,333	53.7%	10,330.60	
2014	-	-	139,425	-	12,185	151,610	60.5%	10,369.33	

Note 1: Details regarding the City's outstanding debt can be found in the notes to the financial statements.
 (1) Information from Schedule 20 was used to calculate these amounts.

SCHEDULE 15
CITY OF COLLEGE PARK, GEORGIA
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds (1)	Percentage of Estimated Taxable Value of Property	Per Capita
2005	\$ 120,650	16.58%	\$ 6,278
2006	143,830	21.03%	7,406
2007	138,710	18.52%	7,029
2008	133,425	16.11%	7,284
2009	169,000	17.91%	10,751
2010	162,615	6.58%	8,581
2011	153,814	5.20%	8,025
2012	148,385	5.14%	8,071
2013	139,935	5.80%	10,331
2014	139,425	4.93%	10,369

Note 1: The City's governmental activities did not have any general obligation bonds outstanding in the last ten (10) years. The amount reflected in this schedule is business-type activities only.

Note 2: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

SCHEDULE 16
CITY OF COLLEGE PARK, GEORGIA
Direct and Overlapping Governmental Activities Debt
As of June 30, 2014
(amounts expressed in thousands)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable (1)</u>	<u>Estimated Share of Overlapping Debt</u>
Direct General Obligation Debt:			
Overlapping General Obligation Debt:			
Fulton County General Obligation Bonds	\$ 4,581 (2)	0.8426%	\$ 39
Fulton County Building Authority	61,348 (2)	0.8426%	517
Atlanta - Fulton County Recreation Authority	151,385 (2)	0.8426%	1,276
Fulton-Dekalb Hospital Authority	212,080 (2)	0.8426%	1,787
Fulton County School District	102,740 (2)	0.8426%	866
Clayton County Solid Waste Management Authority	10,455 (2)	5.1482%	538
			<u>5,023</u>
City of College Park, Georgia direct debt			<u>-</u>
Total direct and overlapping debt			<u>\$ 5,023</u>

Sources: Assessed value data used to estimate applicable percentages provided by the Clayton County Finance Department and Fulton County website. Debt outstanding data provided by Clayton County Finance Department and Fulton County website.

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 College Park, 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 resident 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 government's boundaries and dividing it by the county's total taxable assessed value.

(2) Balances are from the previous year and are not readily available for the current fiscal year.

SCHEDULE 17
CITY OF COLLEGE PARK, GEORGIA
Legal Debt Margin Information
Last Ten Fiscal Years
(amounts expressed in thousands)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Debt limit	\$ 69,303	\$ 74,477	\$ 86,322	\$ 100,456	\$ 105,213	\$ 120,845	\$ 129,298	\$ 158,381	\$ 151,466	\$ 133,715	\$ 151,996
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 69,303	\$ 74,477	\$ 86,322	\$ 100,456	\$ 105,213	\$ 120,845	\$ 129,298	\$ 158,381	\$ 151,466	\$ 133,715	\$ 151,996
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Legal Debt Margin Calculation for Fiscal Year 2014

Assessed value	1,130,671
Add back: exempt real property	389,290
Total assessed value	1,519,961
Debt limit (10% of total assessed value)	151,996
Debt applicable to limit	-
General obligation bonds	-
Legal debt margin	\$ 151,996

Note: The Constitution of the State of Georgia provides that the City may not incur long-term obligations payable out of general property taxes in excess of ten (10) percent of the assessed value of all taxable property within the City.

**SCHEDULE 18
CITY OF COLLEGE PARK, GEORGIA
Revenue Bond Coverage
Last Ten Fiscal Years
Water and Sewer Revenue Bonds**

Fiscal Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Principal	Interest	Total	Coverage
2005	\$ 5,408,283	\$ 4,337,292	\$ 1,070,991	-	-	-	-
2006	6,738,792	4,951,507	1,787,285	-	-	-	-
2007	8,312,286	5,579,598	2,732,688	-	-	-	-
2008	8,695,760	9,421,828	(726,068)	-	-	-	-
2009	7,364,520	9,497,545	(2,133,025)	-	-	-	-
2010	7,844,420	10,572,415	(2,727,995)	-	-	-	-
2011	8,807,962	7,722,816	1,085,146	-	-	-	-
2012	9,065,946	8,307,842	758,104	-	-	-	-
2013	9,149,206	7,778,642	1,370,564	-	-	-	-
2014	10,202,098	7,603,530	2,598,568	-	-	-	-

Notes:

- (1) Total revenues including interest.
- (2) Total expenses exclusive of depreciation, interest expense, and litigation settlements.
- (3) All water and sewer bonds were defeased in June 2002. Principal for 2002 represents only the principal portion which was due that year.

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Attachment: 2014 Comprehensive Annual Financial Report- College Park GA SEE PAGE 14 (3123 : ACFR Presentation)

SCHEDULE 19
CITY OF COLLEGE PARK, GEORGIA
Revenue Bond Coverage
Last Ten Fiscal Years
Convention Center Revenue Bonds

<u>Fiscal Year</u>	<u>Gross Revenues (1)</u>	<u>Operating Expenses (2)</u>	<u>Net Revenue Available for Debt Service</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Coverage</u>
2005	\$ 11,859,163	\$ 7,240,491	\$4,618,672	\$ 1,970,000	\$ 4,395,018	\$ 6,365,018	0.73
2006	12,267,775	7,445,224	4,822,551	1,520,000 (3)	3,437,790	4,957,790	0.97
2007	12,607,932	7,694,077	4,913,855	2,260,000	4,006,185	6,266,185	0.78
2008	14,188,280	7,750,692	6,437,588	2,260,000	3,887,431	6,147,431	1.05
2009	11,241,969	7,699,565	3,542,404	2,375,000	3,776,610	6,151,610	0.58
2010	10,408,980	7,525,510	2,883,470	2,490,000	3,646,494	6,136,494	0.47
2011	13,085,641	8,405,773	4,679,868	5,535,000	3,512,596	9,047,596	0.52
2012	18,026,145	8,402,407	9,623,738	2,920,000	3,426,875	6,346,875	1.52
2013	15,121,585	7,546,225	7,575,360	3,080,000	3,290,100	6,370,100	1.19
2014	14,254,680	7,335,578	6,919,102	3,540,000	2,912,984	6,452,984	1.07

Notes:

- (1) Total revenues including interest, transfers in and gains on sale of assets.
- (2) Total expenses exclusive of depreciation, amortization, litigation settlements, and interest expense.
- (3) Actual principal payment made during the fiscal year was \$1,520,000. \$51,300,000 of 2000 series bonds was refinanced during the year.

SCHEDULE 20
CITY OF COLLEGE PARK, GEORGIA
Demographic and Economic Statistics Information
Last Ten Fiscal Years

Fiscal Year	Population(1)	Personal Income	Per Capita	Median Age (1)	Education Level in % completed	School Enrollment (1)	Unemployment Rate (2)
		(amounts in thousands)	Personal Income (1)		High School (1)		
2005	20,242	\$ 290,898	\$ 14,371	27.4	77.1	6,591	6.30%
2006	20,181	290,021	14,371	27.4	77.1	6,591	5.30%
2007	20,533	295,080	14,371	27.4	77.1	6,591	5.00%
2008	20,382	295,080	14,371	27.4	77.1	7,292	6.90%
2009	19,969	334,161	16,734	31.5	78.7	8,939	9.40%
2010	13,292	345,106	16,907	30.4	77.1	5,835	10.50%
2011	19,299	353,751	18,330	31.1	81.2	3,695	15.80%
2012	14,649	297,292	19,708	30.7	85.4	4,124	9.60%
2013	14,649	281,656	19,227	31.7	77.1	3,749	9.40%
2014	14,621	250,399	17,126	30.8	83.0	3,949	8.30%

(1) Source: U.S.Census (available every tenth year)

(2) Source: Georgia Department of Labor

(3) Source: U.S. Census quickfacts

SCHEDULE 21
CITY OF COLLEGE PARK, GEORGIA
Principal Employers
Current Year and Nine Years Ago

<u>Employer</u>	<u>2014</u>			<u>2005</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage Employment</u>
Express Jet (Atlantic Southeast)	1,088	1	23%	1,550	1	32%
Chick-Fil-A Inc.	800	2	17%	627	2	13%
Sysco Corporation	684	3	15%	486	3	10%
Woodward Academy	610	4	13%	474	4	10%
Southwest Airlines Co. (Clipper Drive)	460	5	10%	396	5	8%
Atlanta Coca-Cola Enterprise	300	6	6%	342	6	7%
Marriott Hotel	266	7	6%	325	7	7%
Interstate Atlanta Airport LLC dba Westin Atl Airport	218	8	5%	270	8	6%
Buckhead Beef Company	145	9	3%	189	9	4%
Sheraton Gateway Atlanta Airport	138	10	3%	187	10	4%
Total	4,709		100%	4,846		100.00%

Sources: College Park Business License Department
Sources: Ambac - Series 2005 Bonds

SCHEDULE 22
CITY OF COLLEGE PARK, GEORGIA
Full-time Equivalent City Government Employees by Function
Last Ten Fiscal Years

Function	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government	79	81	85	72	81	74	70	51	65	81
Public Safety										
Police										
Officers	113	113	101	98	100	108	109	96	95	94
Civilians	27	27	41	44	47	36	28	44	34	34
Fire										
Firefighters and officers	64	64	61	66	76	77	76	72	74	70
Civilians	1	1	1	2	2	2	2	2	2	1
Highways and streets										
Engineering	-	-	-	5	4	3	4	3	3	3
Maintenance	-	-	-	12	11	10	13	10	9	10
Sanitation	31	31	29	29	29	27	28	28	35	23
Culture and recreation	24	24	36	30	36	23	19	19	16	16
Water and Sewer	17	17	19	18	18	18	17	17	20	18
Electric	34	34	23	25	24	31	21	30	30	11
Convention Center	61	60	58	61	61	48	52	52	54	53
Total	451	452	454	462	489	457	439	424	437	414

Source: Various College Park City Departments

Note: Indicators for inspection, building and grounds, parks, highway and streets are combined in the general government function while no employees are in the redevelopment, Golf Course, and FAA projects functions and, therefore, are not shown

SCHEDULE 23
CITY OF COLLEGE PARK, GEORGIA
Operating Indicators by Function
Last Ten Calendar Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Function										
Police:										
Physical arrests	2,971	3,368	3,572	3,264	3,559	2,850	4,645	4,694	3,850	3,862
Traffic violations	19,177	19,237	23,757	14,465	12,608	11,008	23,006	29,032	19,681	12,511
Fire:										
Number of fire calls answered	564	713	778	706	923	897	1,101	2,012	848	946
Number of rescue calls answered	3,794	3,553	3,570	2,903	3,062	4,016	3,959	2,012	4,812	4,938
Inspections	1,261	936	931	1,307	955	678	876	2,012	646	947
Highways and streets										
Streets resurfacing (miles)	1.1	0.9	0.9	2.4	1.0	0.1	1.5	0.9	1.4	1.3
Sanitation										
Refuse collected (tons/yr)	16,032	14,787	13,694	16,476	18,009	17,176	11,978	16,895	13,042	13,430
Recyclables collected (tons/yr)	4,154	8,564	7,958	6,953	7,264	6,928	6,110	1,438	591.31	569.95
Water										
New connections	8	112	63	52	13	8	7	5	7	4
Water main breaks	5	7	10	3	15	15	25	25	9	7
Daily average consumption in gallons	3.6	3.3	3.3	1.5	3.3	3.5	3	3	3.3	2.8
Sewer										
Sanitary sewers (miles)	88.8	77	77	72.6	73	74	74	74	94.25	74.25
Number of service connections	2,635	2,533	2,533	2,500	2,800	2,750	2,800	3,143	3,336	2,570
Electric										
Miles of power lines	128	130	135	135	135	135	150	152	152	152
Number of substations	8	8	8	8	8	8	8	8	8	8
Number of service connections	8,507	8,617	8,300	8,130	8,060	8,000	7,699	7,639	7,613	7,657
Daily average consumption in MWH	878.3	769.5	782.1	759.8	738	825	825	764	764.2	776.9
Convention Center										
Number of meeting rooms	36	35	35	35	35	35	35	36	36	36
Occupancy	40%	38%	30%	32%	31%	42%	37%	34%	34%	35%
Square footage	56,000	56,000	56,000	56,000	40,000	54,600	54,600	75,000	53,602	53,602

Source: Various College Park City Departments

Note: Indicators not available for recreation, inspection, building and grounds, parks, redevelopment, golf course, and FAA projects functions.

SCHEDULE 24
CITY OF COLLEGE PARK, GEORGIA
 Capital Asset Statistics by Function
 Last Ten Fiscal Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Function										
Public Safety										
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	47	47	42	47	46	65	65	48	54	54
Fire stations	1	1	2	2	2	2	2	2	2	2
Sanitation										
Collection Trucks	24	24	23	25	21	23	23	23	23	23
Highways and streets										
Streets (miles)	66	66	67	70.0	75	75.0	75.0	75.0	75.0	75.0
Streetslights	2,031	2,059	2,924	2,924	2,924	2,924	2,924	2,924	2,924	2,924
Traffic signals	29	29	33	32	37	37	37	37	37	37
Culture and recreation										
Parks acreage	279	375	279	279	279	279	279	279	279	279
Parks	6	6	7	7	7	9	9	9	5	5
Swimming pools	2	4	2	4	2	4	4	4	2	2
Tennis courts	10	10	10	10	10	10	10	10	10	10
Community centers	3	3	3	3	3	3	3	3	3	3
Water										
Water mains (miles)	82	83	74	77	94	94	94	94	94	94
Fire hydrants	794	803	750	950	900	950	950	1,000	956	956
Number of service connections	2,791	2,835	3,227	3,227	2,969	2,800	2,800	3,340	3,353	3,353
Daily average consumption in gallons (MGD)	3.6	3.7	3.3	3.5	3.2	3.3	3.3	3.0	3.0	3.0
Sewer										
Sanitary sewers (miles)	88.8	89.7	77.0	79.0	72.6	72.6	74.0	74.0	74.0	74.0
Number of service connections	2,635	2,672	2,533	2,596	2,500	2,800	2,800	3,143	3,143	3,143
Electric										
Miles of power lines	128	128	130	130	135	135	150	152	152	152
Number of substations	8	8	8	8	8	8	8	8	8	8
Number of service connections	8,606	8,507	8,617	8,526	8,130	8,060	7,699	7,639	7,613	7,613
Daily average consumption in (MWH)	850.1	878.3	769.5	830.2	759.8	738.0	825.0	764.0	764.0	764.0
Convention Center										
Number of meeting rooms	36	36	35	35	35	24	24	36	36	36
Exhibit Hall square footage	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Occupancy	40%	39%	36%	34%	32%	31%	28%	25%	25%	25%

Source: Various College Park City Departments
 Note: Indicators not available for inspection, building and grounds, parks, redevelopment, golf course, and FAA projects functions.

CITY OF SOUTH FULTON, GEORGIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

Prepared by:
City of South Fulton Department of Finance and Administrative Services

INTRODUCTORY SECTION

CITY OF SOUTH FULTON, GEORGIA

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FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019TABLE OF CONTENTS

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CITY OF SOUTH FULTON, GEORGIA
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Attachment: City of South Fulton Georgia 2019 Comprehensive Annual Financial Report (1) (3123 : ACFR Presentation)

GOVERNMENT OF THE CITY OF SOUTH FULTON

WILLIAM “BILL” EDWARDS
MAYOR



ODIE DONALD II
CITY MANAGER

March 26, 2020

**Honorable Bill Edwards, Mayor
Members of the City Council, and
Citizens of South Fulton, Georgia**

Ladies and Gentlemen:

The comprehensive annual financial report of the City of South Fulton, Georgia (the “City”) for the fiscal year ended September 30, 2019 is hereby submitted. 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. Because 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. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and reported in a manner designed to present fairly the financial position and results of operations of the City.

The City’s financial statements have been audited by Mauldin & Jenkins, LLC, a firm of licensed certified public accountants. The independent auditors have issued an unmodified or “clean” opinion on the City of South Fulton’s financial statements for the fiscal year ended September 30, 2019. The independent auditor’s report is presented as the first component of the financial section of this report.

Management’s Discussion and Analysis (MD&A) immediately follows the independent auditor’s report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it. The basic audited financial statements with combining and individual fund statements and schedules along with required supplementary information follow the MD&A.

The statistical section contains selected historical financial data, debt statistics, and the miscellaneous social and economic data generally presented on a multi-year basis.

History-City of South Fulton

South Fulton is located in southern Fulton County and is bordered by Fairburn and East Point to the south, Lithia Springs and Douglasville to the west, City of Atlanta to the north and east. The City of South Fulton was originally unincorporated communities in South Fulton County. The city was chartered on May 1, 2017 and is comprised of 85.64 Square Miles that includes 17 parks totaling 692 acres, 9 Fire Stations, 4 Police Precincts and is situated only 10 miles west of the world’s busiest airport, Hartsfield Jackson Atlanta International Airport.

Form of Government

The City of South Fulton operates under a mayor and council-city manager form of government. South Fulton City Council is comprised of a mayor and seven (7) council members. The City is divided into seven (7) council districts. The council members who are elected for the seven (7) districts must live in the district that they represent.

The Council enacts ordinances, establishes policy, adopts the annual budget, and establishes the ad valorem tax rate for each year. The City Manager is responsible for implementing the policies set forth by the Council, overseeing all City employees, and managing the day to day operations of the City.

Services Provided

The services provided by the City under general governmental functions include police protection, fire services, planning and development, road maintenance, sidewalk and curb maintenance, and parks operation and maintenance. These services are primarily funded by property taxes, franchise fees, and occupational licenses.

In addition, the City provides fire inspection services, criminal history background checks, and solid waste services. These services are provided for a fee that is set forth by the City Council.

Economic Outlook

Located just 10 miles from downtown Atlanta and bordering Fulton Industrial, the City of South Fulton is positioned for significant economic growth as the economy continues to recover. Two major interstate highways that border the City, I-285 to the south and I-20 to the north, provide easy roadway access to and from the City. For commuters, the roadway access is supplemented by a MARTA (Metropolitan Atlanta Rapid Transit Authority) rail station and several MARTA bus stops throughout the City. The City is also conveniently located near the Charlie Brown Airport in Fulton County.

At the time of incorporation and based on the 2017 census projections, the City of South Fulton ranked 8th in the state for consolidated governments and 4th for Non-consolidated governments with 97,668 citizens.

During the 2017 legislative session, the Georgia General Assembly approved legislation that allowed the City to change its Hotel/Motel tax rate from 5% to 8%. While half of this additional revenue must go to a non-profit organization to promote tourism, the other half of the additional revenue is restricted to tourism product development. Some of the items that fall under tourism product development are meeting convention, exhibit and public spaces, visitor information and welcome centers, parks, trails, and other recreational facilities.

The City of South Fulton’s median household income in 2018 was \$59,395. This income level is higher than the State of Georgia’s median household income of \$54,785 and slightly above United States median household income of \$58,100.

South Fulton has benefited from the migration of the film and TV industry to the metro Atlanta area. Studio production companies constantly visit the South Fulton area as they search for valuable additions to their sets. The valuation of new development projects in 2018 grew to more than \$247 million, a 24% increase over last year.

Budget

The budget is the City's annual financial operating plan. The annual budget includes the operating departments of the general fund, special revenue funds, capital project funds, and enterprise funds. The budget encompasses a fiscal year that begins on October 1 and ends on September 30.

The City Manager is responsible for presenting a proposed budget to the Mayor and Council. This budget must be balanced within each fund. The budget must generally be approved prior to the start of the new fiscal year, although local statute does allow the city to operate for a period of no more than 30 days without an approved budget under certain circumstances.

Long-term Financial Planning

The City's policy is to maintain a minimum General Fund balance reserve equal to 25% of operating expenditures. As of September 30, 2019, the General Fund balance is 20.8% of annual operating expenditures. Excess fund balances over reserve requirements (if any) will be used to fund non-recurring expenditures. The City has developed a rolling 5-year capital plan to help dictate how to best use these excess funds.

Awards

The Government Finance Officers Association (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to the City for its comprehensive annual financial report for the fiscal year ended. This report for the Fiscal Year ended September 30, 2019 will be the City's first award submission. To be awarded a Certificate of Achievement, the City must publish an easily readable and efficiently organized comprehensive annual financial report.

The report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year. We believe that our current comprehensive annual financial report will meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA for consideration.

Acknowledgments

I would like to thank the Mayor, City Council, and City Manager for their support and guidance in preparation of this report. I would also like to express my appreciation to the City's staff for their assistance and cooperation in the preparation of this report. Special thanks and consideration to the members of the Finance and Administrative team for their efforts in developing an award-winning report.

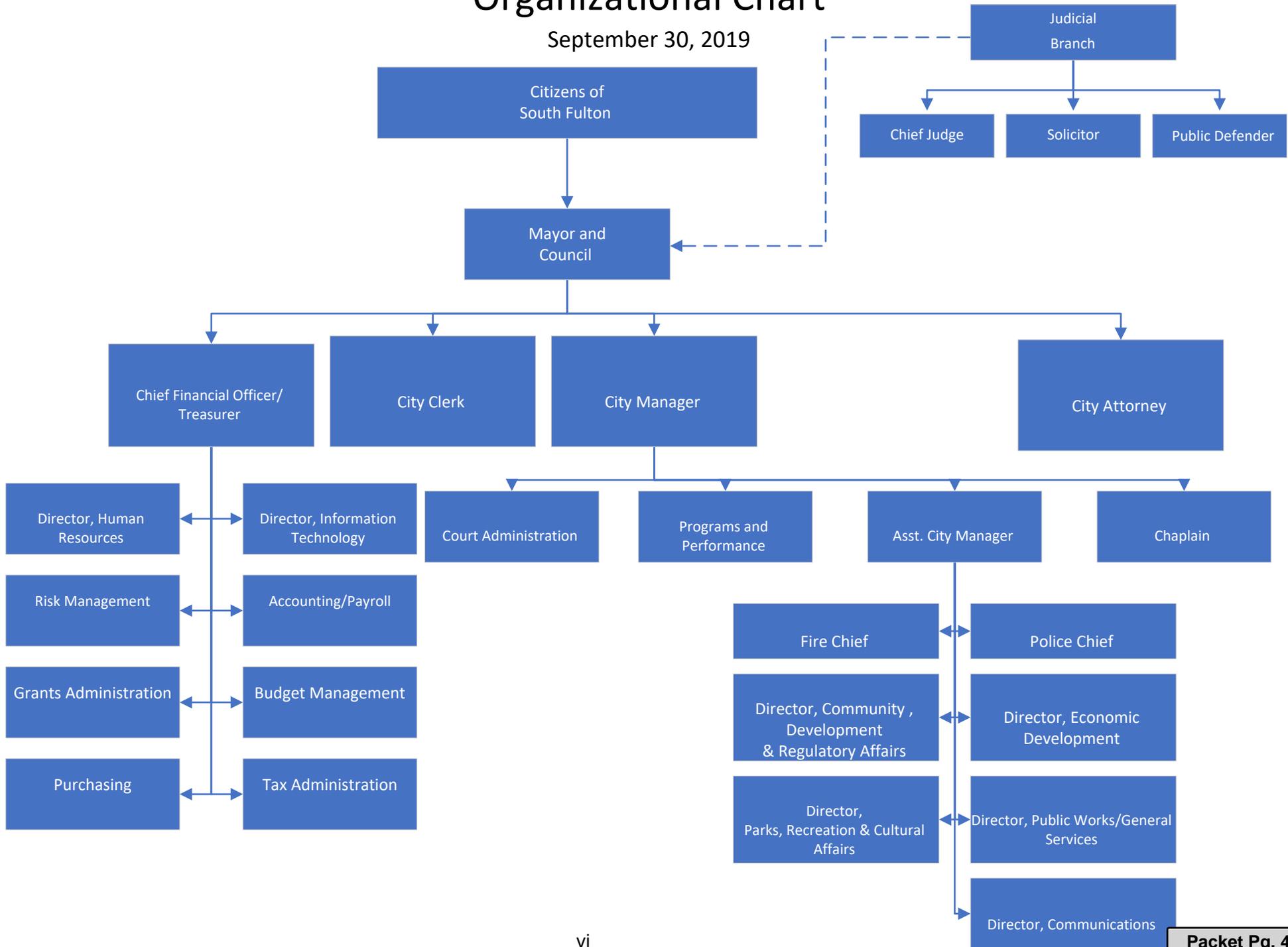
Respectfully submitted,



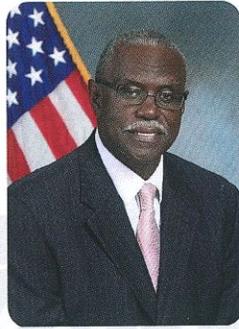
Frank S. Milazi, CPFA, CPFIM
CFO/ Treasurer

City of South Fulton, GA Organizational Chart

September 30, 2019



City of South Fulton - Elected Officials



Mayor
William "Bill" Edwards



**District 1
Councilwoman**
Catherine F. Rowell



**District 2
Councilwoman**
Carmalitha Gumbs



**District 3
Councilwoman**
Helen Z. Willis



**District 4
Councilwoman**
Naeema Gilyard



**District 5
Councilwoman**
Rosie Jackson



**District 6
Councilman**
khalid kamau



**District 7
Mayor Pro Tem**
Mark Baker

City of South Fulton - Executive Team



City Manager
Odie Donald II



Assistant City Manager
Melanie D. Winfield



Treasurer
Frank Milazi



City Clerk
S. Diane White



Police Chief
Keith Meadows



(Interim) Fire Chief
Jack Butler



Economic Development Administrator
Christopher G. Pike



Community Development & Regulatory Affairs Director
Shayla Reed



Communications & External Affairs Director
Jolene Butts Freeman



IT Director
Namarr Strickland



Human Resources Director
Anquilla Henderson



Parks & Recreation Director
Tony Phillips



Public Works Director
Antonio Valenzuela



Clerk of Court
Phenix Gaston

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

**The Honorable Mayor and Members
of the City Council of the
City of South Fulton, 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 South Fulton, Georgia** (the "City"), as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the City'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 South Fulton, Georgia as of September 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof, and the budgetary comparisons for the General Fund for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and budgetary comparison information, as listed in the table of contents, 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 South Fulton, Georgia's basic financial statements. The combining and individual fund statements and schedules and the schedule of expenditures of transportation special purpose local option sales tax proceeds, as required by the official code of Georgia 48-8-121, as well as the introductory and the statistical sections, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements and schedules and the schedule of expenditures of transportation special purpose local option sales tax proceeds 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 combining and individual fund statements and schedules and the schedule of expenditures of transportation special purpose local option sales tax proceeds, are 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 March 26, 2020 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
March 26, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of South Fulton, Georgia, (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, 2019. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

CITY ACTIVITY HIGHLIGHTS

South Fulton was incorporated in May of 2017 and celebrated its second anniversary on May 1, 2019. Positioned in a metro area, South Fulton is a demographically diverse community and covers 85 square mile area in southwest of Fulton County, Georgia. City of South Fulton is the third largest City in Fulton County and the fifth largest City in the State of Georgia, serving a population of 95,158 (U.S. Census estimate for 2016). The City's daytime population remains consistent of more than 110,000 as a result of the concentration of major industries and business districts located within the City, including wholesale trade, educational services, retail trade, waste management and remediation, and food services. The City is home to the South Fulton Parkway Corridor, which connects Hartsfield Jackson Atlanta International Airport to the City and the Old National Highway Corridor. The City is adjacent to the Fulton Industrial District, one of the largest industrial and business areas in the metro Atlanta region. The City also houses the Wolf Creek Amphitheater, an outdoor recreation and concert venue.

Policy making, and legislative authority of the government is vested in the Mayor and seven Council Members, who are elected for four-year terms. Council Members are elected by district, and the Mayor is elected at-large by popular vote. Terms of office begin after the certification of the election and swearing into office. The City operates under a council/manager form of government, where the Council is the legislative authority and the Mayor possesses all the executive powers granted to the government under the constitution and laws of the State of Georgia and the City of South Fulton charter. The City Manager maintains all the administrative powers granted to the government under the constitution and laws of the State of Georgia and the City's charter. The City is empowered to levy a property tax on both real and personal property located within its boundaries and is qualified to levy all other taxes granted to municipalities within the State of Georgia.

Financial Highlights

- The government-wide assets of the City exceeded its liabilities at the close of the most recent fiscal year by \$303,898,496 (net position) which includes an unrestricted balance of \$10,704,062.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$33,765,042, and increase of \$41,281,754.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$9,374,794 or 17.7% of total General Fund expenditures. Unassigned General Fund balance increased \$18,355,518 when compared to the prior fiscal year which may be used to meet the City's ongoing obligations to its citizens and creditors.

The Current Situation of South Fulton

On November 18, 2018, the City of South Fulton successfully transitioned all City services from Fulton County. The pace and breadth of policy development and organizational establishment since early 2017 has been significant. Rightly so, this has been the focus of the City for the last year and a half. In addition, the City Council, has worked tirelessly to make decisions and advance the burgeoning City so that it is functional and operational. While the process has been fraught with disagreement at times, the intent and heart behind the City's development debates has been positive.

Now the City is turning its focus to more operational matters as there is a significant amount of organizational, process, technology, relational and policy matters yet to firmly establish. Being a new City, it brings with it the positive of a considerable amount of control and better services, but also brings a significant need for the development of new processes, systems, relationships and direction.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information and 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 like a private-sector business.

The *statement of net position* presents information on all the City's assets, deferred inflows of resources, and liabilities, with the difference between these items 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.

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 years (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, judicial, public safety, public works, culture and recreation, and housing and development and interest on long-term debt. The business-type activities of the City include development operations. The government-wide financial statements can be found on pages 15 and 16 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of South Fulton, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three (3) categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal period. Such information may be useful in evaluating the City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-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 facilitate this comparison between governmental funds and governmental activities.

The City maintains seven (7) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the General Fund and the TSPLOST Fund both of which are considered to be major funds. Data from the other

five (5) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental funds financial statements can be found on pages 17 through 19 of this report.

The City adopts an annual appropriated budget for its major governmental funds as well as its nonmajor governmental funds. Budgetary comparison statements have been provided for the governmental funds to demonstrate compliance with this budget.

Proprietary funds. The City's enterprise fund is considered a proprietary fund and is used to report the same functions presented as business-type activities in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the development operations. The basic proprietary fund financial statements can be found on pages 20 through 22 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on page 23 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 24 through 40 of this report.

Required supplementary information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information such as the budgetary comparison schedule for the General Fund as presented on a generally accepted accounting principal basis in this section. Required supplementary information can be found on pages 41 and 42 of this report.

Combining and individual fund statements and schedules. In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules. This section can be found on pages 43 through 49 of this report.

Statistical section. In addition to the basic financial statements and accompanying notes, this report also presents various supplementary and statistical information such as 10-year presentation of revenues, expenditures and tax rates. The statistical section can be found on pages 50 through 66 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position

As noted earlier, the net position may serve over time as a useful indicator of a government's financial position. The City's combined net position increased from \$5,206,502 to \$303,898,496 in 2019. Our analysis below focuses on the net position (**Table 1**) as compared to the previous fiscal year.

TABLE 1

City of South Fulton, Georgia's Statement of Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	9/30/2019	9/30/2018	9/30/2019	9/30/2018	9/30/2019	9/30/2018
ASSETS						
Current assets	\$ 67,901,925	\$ 38,318,186	\$ 196,528	\$ -	\$ 68,098,453	\$ 38,318,186
Capital assets, net	273,437,808	13,090,650	-	-	273,437,808	13,090,650
Total assets	341,339,733	51,408,836	196,528	-	341,536,261	51,408,836
LIABILITIES						
Other liabilities	5,918,855	16,374,682	-	-	5,918,855	16,374,682
Long-term liabilities	4,426,070	1,200,369	-	-	4,426,070	1,200,369
Total liabilities	10,344,925	17,575,051	-	-	10,344,925	17,575,051
DEFERRED INFLOWS OF RESOURCES						
Deferred revenues	27,292,840	28,627,283	-	-	27,292,840	28,627,283
Total deferred inflows of resources	27,292,840	28,627,283	-	-	27,292,840	28,627,283
NET POSITION						
Net Investment in capital assets	270,736,966	13,090,650	-	-	270,736,966	13,090,650
Restricted	22,457,468	51,473	-	-	22,457,468	51,473
Unrestricted (deficit)	10,507,534	(7,935,621)	196,528	-	10,704,062	(7,935,621)
Total net position	\$ 303,701,968	\$ 5,206,502	\$ 196,528	\$ -	\$ 303,898,496	\$ 5,206,502

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded deferred inflows of resources and liabilities by \$303,898,496. A significant portion of the City's net position, \$270,736,966, reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding and less accumulated depreciation (net capital assets). The amount of net investment in capital assets equals 89% of the total net position compared to 251% of the prior fiscal year. The City used its capital assets to provide various services to its citizens; consequently, these assets are not available for future spending, including the payment of the related debt. The City of South Fulton's total net position also includes \$22,289,952 restricted for capital projects, \$153,853 restricted for public safety, and \$13,663 restricted for hospitality and tourism. The City reported its unrestricted net position surplus of \$10,704,062 which may be used to meet the City's ongoing obligations to its citizens and creditors.

Current assets increased by \$29,780,267 or 78% from \$38,318,186 to \$68,098,453 mainly due to an increase of amounts due from other governments (\$18,787,559) as the City now receives TSPLOST revenues from Fulton County (approximately \$21.3 million received during fiscal year 2019) and the increase is due to an increase of \$12,082,545 in cash and cash equivalents from \$5,188,989 in fiscal year 2018 to \$17,271,531 in fiscal year 2019. These cash and cash equivalents represents 25.4% of current assets for the primary government as of September 30, 2019 as compared to 13.5% in the prior fiscal year.

Table 2 summarizes these changes in net position as described above.

TABLE 2

City of South Fulton, Georgia's Statement of Activities

	Governmental Activities		Business-type Activities		Total Primary Government	
	9/30/2019	9/30/2018	9/30/2019	9/30/2018	9/30/2019	9/30/2018
REVENUES						
Program revenues						
Charges for services	\$ 3,644,819	\$ 2,707,332	\$ -	\$ -	\$ 3,644,819	\$ 2,707,332
Operating grants and contributions	27,066,418	3,630,149	-	-	27,066,418	3,630,149
Capital grants and contributions	262,902,562	13,029,454	-	-	262,902,562	13,029,454
General revenues						
Property taxes	30,265,167	14,625,008	-	-	30,265,167	14,625,008
Title ad valorem taxes	395,350	854,804	-	-	395,350	854,804
Sales taxes	26,442,415	24,650,013	-	-	26,442,415	24,650,013
Franchise taxes	3,058,729	1,760,981	-	-	3,058,729	1,760,981
Business taxes	2,050,459	1,946,092	-	-	2,050,459	1,946,092
Alcoholic beverage taxes	262,382	301,332	-	-	262,382	301,332
Other taxes	777,747	378,236	-	-	777,747	378,236
Miscellaneous revenues	175,865	583,739	-	-	175,865	583,739
Transfers	(200,000)	-	200,000	-	-	-
Total revenues and transfers	<u>356,841,913</u>	<u>64,467,140</u>	<u>200,000</u>	<u>-</u>	<u>357,041,913</u>	<u>64,467,140</u>
EXPENSES						
General governments	7,562,293	4,508,869	-	-	7,562,293	4,508,869
Judicial	849,522	622,080	-	-	849,522	622,080
Public safety	26,421,034	32,787,168	-	-	26,421,034	32,787,168
Public works	16,615,373	7,339,476	-	-	16,615,373	7,339,476
Culture and recreation	2,642,631	4,987,263	-	-	2,642,631	4,987,263
Housing and development	4,192,784	2,828,989	3,472	-	4,196,256	2,828,989
Interest charges	62,810	322,566	-	-	62,810	322,566
Total liabilities	<u>58,346,447</u>	<u>53,396,411</u>	<u>3,472</u>	<u>-</u>	<u>58,349,919</u>	<u>53,396,411</u>
Change in net position	298,495,466	11,070,729	196,528	-	298,691,994	11,070,729
Beginning Net Position	5,206,502	(5,864,227)	-	-	5,206,502	(5,864,227)
Ending Net Position	<u>\$ 303,701,968</u>	<u>\$ 5,206,502</u>	<u>\$ 196,528</u>	<u>\$ -</u>	<u>\$ 303,898,496</u>	<u>\$ 5,206,502</u>

Governmental activities. The net position for governmental activities increased by \$298,495,466 in fiscal year 2019 and increased by \$11,070,729 in fiscal year 2018. The majority of the increase in net position in fiscal year 2019 is due to donated capital assets (infrastructure) of \$262,902,565 that was received from Fulton County.

The City's governmental activities are heavily reliant on taxes to support operations. Taxes of \$63,252,249 provided 67% of governmental revenues of general operations (excluding capital grants and contributions of \$262,902,565). Sales taxes were the second biggest contributor at 42% of all taxes collected with a total collection of \$26,442,415. Current year property taxes in the amount of \$30,265,167 was the biggest contributor which provided 48% of tax receipts compared to the prior year receipts of \$14,625,008 which provided 33% of taxes. Tax revenues represents the increasing stability in the property tax base as it migrates from the Fulton County to the City operations. The M&O millage rate was increased to 11.459 mills.

In fiscal year 2018, business taxes in the amount of \$1,946,092 and franchise taxes for \$1,760,981 accounted for 8% of all taxes. In fiscal year 2019, business tax revenue increased to \$2,050,459 and franchise taxes were recognized in the amount of \$3,058,729, a 5% and 74% increase, respectively. These two components of tax revenue accounted for 8% of all tax revenues in fiscal year 2019. All other taxes accounted for less than 3% of tax revenue and total revenues.

The City received a transfer from Fulton County of infrastructure assets in the amount of \$262,902,562 as part of an intergovernmental agreement with Fulton County and the City of Atlanta for Fire Rescue Services. Capital grants and contributions accounted for 74% of total revenues for fiscal year 2019 as compared to 20% in fiscal year 2018.

Overall, governmental expenses increased by \$4,950,036 or 9% in fiscal year 2019 from \$53,396,411 in 2018 to \$58,346,447 in 2019. This increase is the result of the completion of the transition of public works operations from Fulton County to the City. As the City began to fill the operational positions, personnel costs, contracted costs, and supplies have increased during fiscal year 2019 which resulted in the following increases by functions: General government expenses increased by \$3,053,424 or 68%; Judicial expenses increased by \$227,442 or 37%; Public works expenses increased by \$9,275,897 or 126%; and housing and development expenses increased by \$1,363,795 or 48%. However, public safety and culture/recreation expenses decreased in fiscal year 2019 by \$6,366,134 or 19% and \$2,344,632 or 47%, respectively, as the result of the expiration of the agreement between the City and the Fulton County through an IGA for the provision of services during the period of transition of the various departments.

Personnel expenses this year include all departments including for Transportation, a division of the Public Works department, which transitioned from Fulton County in November 2018 as the last department to transition to the City to finish the transition agreement that was to be done in the twenty- four (24) month period according to the IGA between Fulton County and the City. Total personnel cost amounted to \$29,685,662 remains consistent with the prior fiscal year expenses of \$29,629,260 which included related benefits such as employee health insurance.

Business-type activities. During fiscal year 2019, the City created a Development Authority Fund which is reported as a blended component unit/proprietary fund. The City’s General Fund transferred \$200,000 to the Development Authority Fund during fiscal year 2019 and this Fund only reported expenses of \$3,472 and which resulted in a remaining cash balance and net position balance of \$196,528.

FINANCIAL ANALYSIS OF THE GOVERNMENT’S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City’s financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year.

General Fund. The General Fund is the chief operating fund of the City. As of September 30, 2019, the General Fund’s unassigned fund balance of \$9,374,794 as a percentage of total expenditures of \$52,879,077 represented 18% of annualized expenditures or 2.13 months reserve. The City ended its fiscal year 2018 operations with a negative fund balance of (\$8,690,818). The City applies cost control measures and adherence to the adopted budget that guided the City’s spending for the fiscal year ending September 30, 2019 as noted below:

Fund Balance as of September 30, 2017 (5 months)	(6,539,875)
Fund Balance September 30, 2018 (12 months)	(8,690,818)
Percentage Increase	33%
Fund Balance September 30, 2019 (12 months)	10,606,829
Percentage Increase	222%

TSPLOST Fund. During fiscal year 2019, the City created a TSPLOST Fund which received \$21,257,861 of intergovernmental revenue and had no expenditures; therefore, resulting in ending fund balance of \$21,257,861. Revenue figures from the Georgia Department of Revenue now show three years of historic data which indicates that the Transportation Special Purpose Local Option Tax program is running at a 90% collection rate as measured against Georgia's original projections at the time that the referendum was adopted. At this rate in a normal environment, it means all Tier 1 projects should be fully funded. Effective in Fiscal Year 2020 the City will begin oversight and management of all TSPLOST revenues and projects. The City receives 16.6% distribution that is first distributed to the County and then to the City. Prior to this date, the County maintained oversight of the completion of TPLOST projects. The City expects to receive revenues of approximately \$30 million through 2021 to assist in the completion of the projects which includes improvements to bridges, street resurfacing and sidewalk improvements in various parts of the city.

TABLE 3

**City of South Fulton, Georgia's Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances**

	9/30/2019	9/30/2018	\$ Increase (Decrease)	% Increase (Decrease)
Revenues:				
Taxes	\$ 63,072,251	\$ 44,575,456	\$ 18,496,795	41%
Licenses & permits	2,209,578	1,822,564	387,014	21%
Intergovernmental	27,153,510	3,122,290	24,031,220	770%
Fines & forfeitures	668,616	278,348	390,268	140%
Charges for services	766,625	606,420	160,205	26%
Interest income	1,121	232	889	383%
Other revenues	174,744	584,170	(409,426)	-70%
Total revenues	<u>94,046,445</u>	<u>50,989,480</u>	<u>43,056,965</u>	<u>84%</u>
Expenditures:				
General government	7,447,034	4,339,235	3,107,799	72%
Judicial	838,857	612,473	226,384	37%
Public safety	27,128,928	31,764,104	(4,635,176)	-15%
Public works	11,355,545	7,339,476	4,016,069	55%
Culture and recreation	2,443,333	4,862,923	(2,419,590)	-50%
Housing and development	4,139,461	2,735,477	1,403,984	51%
Capital outlay	1,849,565	-	1,849,565	100%
Debt service	68,553	322,566	(254,013)	-79%
Total expenditures	<u>55,271,276</u>	<u>51,976,254</u>	<u>3,295,022</u>	<u>6%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>38,775,169</u>	<u>(986,774)</u>	<u>39,761,943</u>	<u>-4029%</u>
Other Financing Sources (Uses):				
Proceeds from sales of capital assets	-	9,937	(9,937)	-100%
Proceeds from financed purchases	2,706,585	-	2,706,585	100%
Transfers in	1,142,288	1,083,805	58,483	5%
Transfers out	(1,342,288)	(1,083,805)	(258,483)	24%
Total other financing sources (uses)	<u>2,506,585</u>	<u>9,937</u>	<u>2,496,648</u>	<u>25125%</u>
Net change in fund balances	41,281,754	(976,837)	42,258,591	-4326%
Fund balances (deficits), beginning of fiscal year	<u>(7,516,712)</u>	<u>(6,539,875)</u>	<u>(976,837)</u>	<u>15%</u>
Fund balances (deficits), end of fiscal year	<u>\$ 33,765,042</u>	<u>\$ (7,516,712)</u>	<u>\$ 41,281,754</u>	<u>-549%</u>

GENERAL FUND BUDGETARY HIGHLIGHTS

The City's budget utilized a conservative approach based on the information available. Emphasis was given to ensuring financial stability and long-term stability while providing revenue enhancement, financial priorities and discipline. The City will pursue it in five (5) priorities to better serve the Citizens of the City of South Fulton and the following are the priorities: Improve Parks and Recreation, Improve Public Safety (Police and Fire Rescue), Increase Economic Development, Create and Implement Branding and Messages and Increase Focus on Planning and Land Use.

1. Improve Parks & Recreation

- Explore feasibility of parks and recreation authority
- Lighting and safety improvements (consider solar)
- Short term – Develop facilities (capital improvements), programs and staffing plan
- Long term – Parks and Recreation Vision and Master Plan
- Ensure parks and recreation serve all ages

2. Improve Public Safety – (Police & Fire Services)

- Develop staffing plan – hire more officers
- Focus on national search to hire chief
- Improve case closure rate
- Develop services and programs.
- Capital and facilities
 - ✓ Improve stations and equipment
 - ✓ Need a ladder truck

3. Economic Development

- Develop an economic development strategy – what are we best suited for?
 - ✓ Include existing business retention and expansion as well as recruitment of new
 - ✓ Explore incentives and their roles in attracting new businesses
 - ✓ Explore the role of a development authority and perhaps a downtown development authority particularly as a project funding mechanism
 - ✓ Encourage small businesses and entrepreneurs – incubator
- Identify key parcels that the City or development authority could acquire and use for economic development purposes
 - ✓ Identify an area for a “downtown”
 - ✓ Identify redevelopment areas
 - ✓ Revitalize key corridors including Old National Highway
 - ✓ Review and adopt ordinances and policies to encourage economic development
 - ✓ Work on CDBG entitlement designation

4. Planning Update Comprehensive Plan

- Identify Consultant
- Hear from the community – what do they want?
- Consider additional or updates to current design overlays
- Review current land use plan and zoning within city limits
 - ✓ Is it what is best for the New City?

5. Create and Implement Branding and messaging

- Develop strategy or plan – needs to feed into economic development strategy
 - ✓ Name, logo and motto
 - ✓ Incorporate into gateway signage, vehicles, uniforms
- Communicate the message
 - ✓ Data driven
- Community engagement and communication

The City will employ an annual mid-year budget process to review and re-align appropriations and priorities made during the annual budget process with any significant unexpected trends. This will ensure adjustments facilitating appropriations to be in alignment with expected resources. Differences between the original budget and final amended budget will then be resolved via official City Council action.

As of fiscal year 2019, revenues over expenditures for the General Fund were \$3,278,000 higher than the budgeted amount. Components of this variance are described below:

Total revenues were \$1,319,477 higher than budgeted. Actual property tax collections were \$516,513 lower than budgeted as property values stabilize and additionally properties that were considered part of the City tax base were removed from the updated tax base and returned to the Fulton Industrial District. Sales taxes were \$1,442,415 higher than budget as a result of general economic growth and stability and new business development within the City. Insurance taxes were \$991,600 lower than budget because the City did not receive its anticipated allocation share of the insurance because of the insurance premium distribution formula established by the State for filing date in order to be eligible for receipt. Business taxes were \$250,459 more than budget as a component of general growth within the city limits. Transfer taxes were \$338,534 higher than budget as a component of growth and economic development.

Total expenditures were \$1,958,523 lower than budgeted as a factor of realigning expenditures within the General Fund to meet the operational needs of some departments. The Financial department expenditures were \$4,499,682 lower than budgeted as the unallocated contingency balance was retained to build fund balance. Police department expenditures were \$2,097,066 higher than budget as a result of the need in this department to replace outdated fleets of vehicles transitioned from Fulton County to the City and to improve response time; hence, the creation of police beats. Public works expenditures were \$805,153 higher than budget in response to unexpected transition costs that may have been pending in preparation of transitioning to the City.

The Schedule of General Fund Revenues, Expenditures, and Changes in Fund Balance, Budget to Actual can be found on pages 41 and 42 of this report.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. The City's capital assets for its governmental activities as of September 30, 2019, amounted to \$273,437,808. The rise in capital assets represents the donated infrastructure assets in the amount of \$262,902,562 which was transferred from Fulton County and represents the City's largest area of investments in capital assets. The second and third largest capital asset groups are in buildings of \$8,272,634 and vehicles of \$4,680,264, respectively. Non-depreciable property includes land for \$1,511,115 and construction in process of \$359,932.

City of South Fulton, Georgia's Capital Assets (net of depreciation)

TABLE 4

	<u>September 30, 2019</u>	<u>September 30, 2018</u>
Land	\$ 1,511,115	\$ 1,511,115
Construction in Progress	359,932	-
Buildings	8,272,634	8,272,915
Vehicles	4,680,264	2,845,545
Furniture and fixtures	611,241	50,474
Machinery and equipment	358,111	410,601
Infrastructure	257,644,511	-
	<u>\$ 273,437,808</u>	<u>\$ 13,090,650</u>

Additional information on the City's capital assets can be found in Note 6 of this report.

Short-term borrowings. At the end of fiscal year September 30, 2018, the City had outstanding debt of \$12,000,000 in form of Tax Anticipation Note payable. The TAN was paid in full on December 31, 2018.

Long-term debt and obligations. At the end of fiscal year September 30, 2019, the City had outstanding debt and obligations of \$4,426,070 which is an increase of \$3,225,701 over the prior year as noted in Table 5 below. The City currently has all of its borrowings backed by the full faith and credit of the City. As a strategy in replacing the aging public safety fleet, the City has entered into a lease with enterprise to finance vehicles.

TABLE 5

City of South Fulton, Georgia's Long-term Debt

	<u>September 30, 2019</u>	<u>September 30, 2018</u>
Financed purchases	\$ 2,700,842	\$ -
Compensated absences	1,725,228	941,381
Pollution remediation	-	258,988
	<u>\$ 4,426,070</u>	<u>\$ 1,200,369</u>

Additional information on the City's long-term debt can be found in Note 7 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

These factors were considered in preparing the City's budget for the 2020 fiscal year.

A Safer, Stronger South Fulton

The City is committed to ensuring that all residents feel and are safe, providing an environment where businesses can succeed and thrive. To that end, the fiscal year 2020 budget includes the following investments:

- New vehicles to expand the police and fire apparatus fleet;
- Investments in public safety personnel, allowing the City to recruit and retain SFPD officers;
- Investments in essential software related to crime suppression and investigations; and
- Investment in 311 activities to reduce the burden on 911 related to non-emergency calls.

Destination South Fulton

Maintaining a strong, diverse, and resilient South Fulton requires that business and industry can operate in an environment that supports commerce. We accomplish this by nurturing small business assets, and intentionally connecting local businesses to government service delivery. Some ways the fiscal year 2020 budget supports South Fulton as a key destination for businesses include:

- A \$100,000 investment in business incubator;
- The alignment of business services under economic development;
- A \$25,000 investment in retention focused incentives and grants for small businesses operating within the City limits; and
- Investing in outreach and education events targeting business and industry, allowing for business open houses and connection events.

High Performing Government

As our City continues to grow, we must approve these critical investments to ensure that citizens in all seven (7) Districts benefit from our inclusive prosperity. It is imperative that we make all the critical investments in our fiscal year 2020 Budget and Financial Plan to ensure that residents in all seven (7) districts receive world class services and municipal support. Key among these activities is the development of the City's strategic plan. This plan will codify the Mayor-Council's vision for the City and provide strategic direction allowing for the development and implementation of departmental goals and performance measures. Building a government that works for the citizens of the City of South Fulton streamlines processes and improves efficiency

The City will restrict the use of one-time revenues to capital projects when the City starts to accumulate fund balance.

REQUESTS FOR INFORMATION

This comprehensive annual financial report is designed to provide a general overview of the City of South Fulton, Georgia's finances for all those with 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 Chief Financial Officer, Department of Finance, City of South Fulton, 5440 Fulton Industrial Blvd, South Fulton, GA 30336.



City of South Fulton
5440 Fulton Industrial Blvd
Atlanta, GA 30336

CITY OF SOUTH FULTON, GEORGIA

STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

	Primary Government		
	Governmental Activities	Business-type Activities	Total Primary Government
ASSETS			
Cash and cash equivalents	\$ 17,075,003	\$ 196,528	\$ 17,271,531
Accounts receivable	663,134	-	663,134
Taxes receivable	26,904,930	-	26,904,930
Due from other governments	21,964,692	-	21,964,692
Prepaid items	1,264,812	-	1,264,812
Inventories	29,354	-	29,354
Capital assets:			
Nondepreciable	1,871,047	-	1,871,047
Depreciable, net of accumulated depreciation	271,566,761	-	271,566,761
Total assets	341,339,733	196,528	341,536,261
LIABILITIES			
Accounts payable	3,933,139	-	3,933,139
Accrued liabilities	1,959,310	-	1,959,310
Intergovernmental payable	26,406	-	26,406
Financed purchases from direct borrowings, due within one fiscal year	239,104	-	239,104
Financed purchases from direct borrowings, due in more than one fiscal year	2,461,738	-	2,461,738
Compensated absences, due within one fiscal year	862,614	-	862,614
Compensated absences, due in more than one fiscal year	862,614	-	862,614
Total liabilities	10,344,925	-	10,344,925
DEFERRED INFLOWS OF RESOURCES			
Deferred revenues	27,292,840	-	27,292,840
Total deferred inflows of resources	27,292,840	-	27,292,840
NET POSITION			
Net investment in capital assets	270,736,966	-	270,736,966
Restricted for capital projects	22,289,952	-	22,289,952
Restricted for public safety	153,853	-	153,853
Restricted for hospitality and tourism	13,663	-	13,663
Unrestricted	10,507,534	196,528	10,704,062
Total net position	\$ 303,701,968	\$ 196,528	\$ 303,898,496

The accompanying notes are an integral part of these financial statements.

CITY OF SOUTH FULTON, GEORGIA

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

Functions/Programs	Program Revenues				Net (Expenses) Revenues and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 7,562,293	\$ 518	\$ -	\$ -	\$ (7,561,775)	\$ -	\$ (7,561,775)
Judicial	849,522	452,019	-	-	(397,503)	-	(397,503)
Public safety	26,421,034	353,659	5,808,557	-	(20,258,818)	-	(20,258,818)
Public works	16,615,373	-	21,257,861	262,902,562	267,545,050	-	267,545,050
Culture and recreation	2,642,631	559,745	-	-	(2,082,886)	-	(2,082,886)
Housing and development	4,192,784	2,278,878	-	-	(1,913,906)	-	(1,913,906)
Interest on long-term debt	62,810	-	-	-	(62,810)	-	(62,810)
Total governmental activities	<u>\$ 58,346,447</u>	<u>\$ 3,644,819</u>	<u>\$ 27,066,418</u>	<u>\$ 262,902,562</u>	<u>235,267,352</u>	<u>-</u>	<u>235,267,352</u>
Business-type activities:							
Development	<u>\$ 3,472</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>(3,472)</u>	<u>(3,472)</u>
General revenues:							
Property taxes					30,265,167	-	30,265,167
Title ad valorem taxes					395,350	-	395,350
Sales taxes					26,442,415	-	26,442,415
Franchise taxes					3,058,729	-	3,058,729
Business taxes					2,050,459	-	2,050,459
Alcoholic beverage taxes					262,382	-	262,382
Hotel motel taxes					123,192	-	123,192
Transfer taxes					638,534	-	638,534
Insurance premium taxes					8,400	-	8,400
Other taxes					7,621	-	7,621
Interest					1,121	-	1,121
Miscellaneous revenues					174,744	-	174,744
Transfers					(200,000)	200,000	-
Total general revenues and transfers					<u>63,228,114</u>	<u>200,000</u>	<u>63,428,114</u>
Change in net position					298,495,466	196,528	298,691,994
Net position, beginning of fiscal year					5,206,502	-	5,206,502
Net position, end of fiscal year					<u>\$ 303,701,968</u>	<u>\$ 196,528</u>	<u>\$ 303,898,496</u>

The accompanying notes are an integral part of these financial statements.

Attachment: City of South Fulton Georgia 2019 Comprehensive Annual Financial Report (1) (3123 : ACFR Presentation)

CITY OF SOUTH FULTON, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

ASSETS	General Fund	TSPLOST Fund	Nonmajor Governmental Funds	Total Governmental Funds
Cash and cash equivalents	\$ 12,783,822	\$ 1,999,960	\$ 2,291,221	\$ 17,075,003
Accounts receivable	118,779	-	544,355	663,134
Taxes receivable	26,904,930	-	-	26,904,930
Due from other governments	2,342,422	19,257,861	364,409	21,964,692
Due from other funds	468,940	40	3,376	472,356
Inventory	29,354	-	-	29,354
Prepaid items	1,202,681	-	62,131	1,264,812
Total assets	\$ 43,850,928	\$ 21,257,861	\$ 3,265,492	\$ 68,374,281
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 3,457,706	\$ -	\$ 475,433	\$ 3,933,139
Intergovernmental payable	26,406	-	-	26,406
Accrued liabilities	1,958,659	-	-	1,958,659
Due to other funds	3,416	-	468,940	472,356
Total liabilities	5,446,187	-	944,373	6,390,560
DEFERRED INFLOWS OF RESOURCES				
Deferred revenues	27,292,840	-	-	27,292,840
Unavailable revenues - taxes	505,072	-	-	505,072
Unavailable revenues - intergovernmental	-	-	420,767	420,767
Total deferred inflows of resources	27,797,912	-	420,767	28,218,679
FUND BALANCE				
Fund balance:				
Nonspendable:				
Prepaid items	1,202,681	-	62,131	1,264,812
Inventory	29,354	-	-	29,354
Restricted for:				
Hospitality and tourism	-	-	13,663	13,663
Capital projects	-	21,257,861	1,032,091	22,289,952
Public safety	-	-	142,654	142,654
Assigned for:				
Capital projects	-	-	1,059,381	1,059,381
Unassigned (deficit)	9,374,794	-	(409,568)	8,965,226
Total fund balance	10,606,829	21,257,861	1,900,352	33,765,042
Total liabilities, deferred inflows of resources, and fund balance	\$ 43,850,928	\$ 21,257,861	\$ 3,265,492	
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.				273,437,808
Some receivables are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.				925,839
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.				(4,426,721)
Net position of governmental activities				\$ 303,701,968

The accompanying notes are an integral part of these financial statements.

CITY OF SOUTH FULTON, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	General Fund	TSPLOST Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
Property taxes	\$ 30,085,169	\$ -	\$ -	\$ 30,085,169
Title ad valorem taxes	395,350	-	-	395,350
Sales taxes	26,442,415	-	-	26,442,415
Business taxes	2,050,459	-	-	2,050,459
Franchise taxes	3,058,729	-	-	3,058,729
Insurance premium taxes	8,400	-	-	8,400
Transfer taxes	638,534	-	-	638,534
Alcoholic beverage excise taxes	262,382	-	-	262,382
Other taxes	7,621	-	123,192	130,813
Licenses and permits	2,209,578	-	-	2,209,578
Fines and forfeitures	452,019	-	216,597	668,616
Charges for services	766,625	-	-	766,625
Intergovernmental	4,440,768	21,257,861	1,454,881	27,153,510
Interest income	1,121	-	-	1,121
Contributions and donations	1,600	-	-	1,600
Miscellaneous revenues	173,144	-	-	173,144
Total revenues	70,993,914	21,257,861	1,794,670	94,046,445
Expenditures:				
Current:				
General government	7,447,034	-	-	7,447,034
Judicial	838,857	-	-	838,857
Public safety	26,687,875	-	441,053	27,128,928
Public works	11,355,545	-	-	11,355,545
Culture and recreation	2,347,976	-	95,357	2,443,333
Housing and development	4,139,461	-	-	4,139,461
Capital outlay	-	-	1,849,565	1,849,565
Debt service:				
Principal	-	-	5,743	5,743
Interest	62,329	-	481	62,810
Total expenditures	52,879,077	-	2,392,199	55,271,276
Excess (deficiency) of revenues over (under) expenditures	18,114,837	21,257,861	(597,529)	38,775,169
Other financing sources (uses):				
Proceeds from financed purchases from direct borrowings	2,393,808	-	312,777	2,706,585
Transfers in	65,645	-	1,076,643	1,142,288
Transfers out	(1,276,643)	-	(65,645)	(1,342,288)
Total other financing sources (uses)	1,182,810	-	1,323,775	2,506,585
Net change in fund balances	19,297,647	21,257,861	726,246	41,281,754
Fund balances (deficit), beginning of fiscal year	(8,690,818)	-	1,174,106	(7,516,712)
Fund balances, end of fiscal year	\$ 10,606,829	\$ 21,257,861	\$ 1,900,352	\$ 33,765,042

The accompanying notes are an integral part of these financial statements.

Attachment: City of South Fulton Georgia 2019 Comprehensive Annual Financial Report (1) (3123 : ACFR Presentation)

CITY OF SOUTH FULTON, 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, 2019

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$	41,281,754
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 depreciation expense exceeded capital outlay in the current period.		(2,555,404)
The net effect of capital asset donations made to the City is to increase net position.		262,902,562
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.		92,906
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 the governmental funds		<u>(3,226,352)</u>
Change in net position - governmental activities	\$	<u><u>298,495,466</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF SOUTH FULTON, GEORGIA

STATEMENT OF NET POSITION PROPRIETARY FUND SEPTEMBER 30, 2019

	Development Authority Fund
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 196,528
Total current assets	196,528
Total assets	196,528
NET POSITION	
Unrestricted	196,528
Total net position	\$ 196,528

The accompanying notes are an integral part of these financial statements.

CITY OF SOUTH FULTON, GEORGIA
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Development Authority Fund
OPERATING EXPENSES	
Supplies and maintenance	\$ 3,472
Total operating expenses	3,472
Operating loss before transfers	(3,472)
Transfers in	200,000
Change in net position	196,528
NET POSITION, beginning of fiscal year	-
NET POSITION, end of fiscal year	\$ 196,528

The accompanying notes are an integral part of these financial statements.

CITY OF SOUTH FULTON, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Development Authority Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Payments to suppliers and service providers	\$ (3,472)
Net cash used in operating activities	(3,472)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfer in from other funds	200,000
Net cash provided by noncapital financing activities	200,000
Net increase in cash and cash equivalents	196,528
Cash and cash equivalents:	
Beginning of fiscal year	-
End of fiscal year	\$ 196,528
Reconciliation of operating loss to net cash used in operating activities:	
Operating loss	\$ (3,472)
Net cash used in operating activities	\$ (3,472)

The accompanying notes are an integral part of these financial statements.

CITY OF SOUTH FULTON, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUND
SEPTEMBER 30, 2019

ASSETS	Municipal Court Fund
Cash	\$ 68,298
Total assets	<u>\$ 68,298</u>
LIABILITIES	
Due to others	\$ 68,298
Total liabilities	<u>\$ 68,298</u>

The accompanying notes are an integral part of these financial statements.

Attachment: City of South Fulton Georgia 2019 Comprehensive Annual Financial Report (1) (3123 : ACFR Presentation)

NOTES TO THE FINANCIAL STATEMENTS

CITY OF SOUTH FULTON, GEORGIA

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of South Fulton, 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. The Financial Reporting Entity

The City, which was incorporated by a voter approved referendum on November 8, 2016, commenced operations on May 1, 2017 pursuant to the election of a mayor and council on April 18, 2017. Policy-making and legislative authority are vested in the Mayor and City Council which consists of (7) seven council members and the Mayor. The government provides such services as general government administration, judicial services through its municipal court, code enforcement, building and zoning, housing and development, culture and recreation, and public works.

Blended Component Unit:

The South Fulton Development Authority (the “Development Authority”) was established for the purposes of attracting development, industry, and employment opportunities to the City. The Board of the Development Authority is made up of nine (9) board members from the local community who are appointed by the Mayor and City Council. The Development Authority is reported in the City’s financial statements as a blended component unit (proprietary fund) as there is a financial benefit or burden relationship as the City has provided support to the Development Authority. Separate financial statements for the Development Authority are not prepared.

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 non-fiduciary activities of the primary government. 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 normally are 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. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-wide and Fund Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments 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 properly included among 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 Financial Statement 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 financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. As such, property tax revenues will be recognized in the current fiscal year for the previous tax year's levy. 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 property taxes to be available if they are collected within 60 days of the end of the current fiscal period for which they are levied. Other revenues susceptible to accrual are considered available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to long-term liabilities, such as compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, franchise taxes, business taxes, excise taxes, and licenses and permits 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 availability criteria are met. All other revenue items are considered to be measurable and available only when cash is received by the City.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

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 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 **TSPLOST Fund** accounts for proceeds of a sales tax levied in Fulton County, which will be used by the City for the exclusive purpose of transportation improvement projects within the city of South Fulton.

The City reports the following major proprietary fund:

The **Development Authority Fund** accounts for revenues generated from the charges for financing services provided to businesses within the City. All activities necessary to provide such services are accounted for in this fund.

The City also reports the following fund types:

The **Special Revenue** funds are used to account for revenue sources which are legally restricted to expenditures for specific purposes, such as, grants and hotel/motel taxes.

The **Capital Project** funds are used to account for expenditures related to construction, acquisition, or installation of the City's capital assets.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, and 2) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

In accounting and reporting for its proprietary operations, the City applies all GASB pronouncements. Proprietary funds distinguish operating revenues and expenses from nonoperating 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 to customers for sales and services provided. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

D. Budgets

Formal budgetary accounting is employed as a management control device for the funds of the City. The governmental fund budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America, with the exception that the City budgets another financing source for the issuance of the tax anticipation note (TAN). An annual operating budget is adopted for the General Fund and each special revenue fund each fiscal year through passage of an annual budget ordinance and amended as required for the General Fund. During the fiscal year ended September 30, 2019, the original budget was amended through supplemental appropriations. These changes are reflected in the budgetary comparison schedule. All appropriations lapse at fiscal year-end. The City does not use 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.

E. Cash and Cash Equivalents

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.

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.

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 are reported as "due to/from other funds."

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond September 30, 2019, are recorded as prepaid items in both government-wide and fund financial statements. These items are accounted for using the consumption method.

I. Inventories

Inventories are valued at cost, which approximates market, using the weighted average cost method. The consumption method is used to account for inventories. Under the consumption method, inventory items are recognized as expenditures when used.

J. Capital Assets

Capital assets, which include buildings, parks, furniture and fixtures, vehicles and machinery and equipment and infrastructure, are reported 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 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 City are depreciated using the straight line method over the following useful lives:

Building	50 years
Vehicles	5 years
Furniture and fixtures	10 years
Machinery and equipment	5-10 years
Infrastructure	50 years

Attachment: City of South Fulton Georgia 2019 Comprehensive Annual Financial Report (1) (3123 : ACFR Presentation)

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 position 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.

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 position that applies to a 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 qualifies for reporting in this category. The first item, *unavailable revenue*, is only reported in the governmental funds balance sheet. The governmental funds report unavailable revenue from property taxes and intergovernmental revenue as these amounts are deferred and will be recognized as inflow of resources in the period in which the amounts become available. Additionally, the City reports deferred revenues for the 2019 digest which is levied for operation of the 2020 fiscal year and thus reported as deferred revenues in the fund and at the Statement of Net Position.

L. 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 purposes 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 the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Fund Equity (Continued)

- **Committed** – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council through the adoption of a resolution. Only the City Council may modify or rescind the commitment, also through a 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 authority to assign fund balances remains with the City Council.
- **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. The City, by resolution, has created a minimum fund balance policy to be no less than two-and-one-half months of its prior fiscal year's actual operating expenditures of the General Fund, in order to cover unforeseen emergencies and/or revenue shortfalls. The City's resolution states the minimum fund balance policy is effective beginning the City's third fiscal year which will be fiscal year ending September 30, 2020.

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 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.

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.

NOTES TO FINANCIAL STATEMENTS

Attachment: City of South Fulton Georgia 2019 Comprehensive Annual Financial Report (1) (3123 : ACFR Presentation)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Use of 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 amounts of assets, deferred inflows of resources, and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

N. Compensated Absences

The compensated absences policy of the City provides for accumulation of up to 120 hours of comp time. For the City’s government-wide statements, an expense and a liability for compensated absences and the salary-related payments are recorded as leave is earned.

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 reconciliations between *fund balance – total governmental fund* 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 \$4,426,721 difference are as follows:

Direct financing	\$ (2,700,842)
Compensated absences	(1,725,228)
Accrued interest	(651)
Net adjustment to decrease <i>fund balances - total governmental funds</i> to arrive at <i>net position - governmental activities</i> .	\$ (4,426,721)

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 balance includes a reconciliation between net change in fund balance and change 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." The details of this \$2,555,404 difference are as follows:

Capital outlay	\$ 3,743,037
Depreciation expense	<u>(6,298,441)</u>
Net adjustment to decrease <i>net change in fund balances - total governmental fund to arrive at change in net position - governmental activities</i>	<u><u>\$ (2,555,404)</u></u>

Attachment: City of South Fulton Georgia 2019 Comprehensive Annual Financial Report (1) (3123 : ACFR Presentation)

NOTES TO FINANCIAL STATEMENTS

NOTE 3. LEGAL COMPLIANCE – BUDGETS

A. Budgets and Budgetary Accounting

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 the approval of the City Council. 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.

For the fiscal year ended September 30, 2019, expenditures exceeded final budget in the following funds and General Fund departments as follows:

General Fund:

General government:

Law	\$	23,064
Communications		5,690
IT and GIS		53,202
Police		2,097,066
E-911 Services		216,635
Public works		805,153
Planning and zoning		144,523

The excess of expenditures over budget were primarily funded by excess budget amounts available within other departments of the City.

NOTES TO FINANCIAL STATEMENTS

NOTE 4. DEPOSITS AND INVESTMENTS

Custodial Credit Risk – Deposits: State statutes require all deposits and investments (other than federal or state government instruments) to be covered by depository insurance or pledged securities. Amounts that exceed standard depository insurance limits are required to be collateralized either (1) individually by the financial institutions through pledged obligations of the U.S. Government, obligations backed by the full faith and credit of the U.S. Government, obligations of the State of Georgia or other states, or obligations of counties, municipalities, or public authorities of the State of Georgia, or (2) participation in the State of Georgia Secure Deposit Program. As of September 30, 2019, the financial institution holding all of the City's deposits is a participant of the State of Georgia Secure Deposit Program, which is administered by the Office of the State Treasurer, requires participating banks holding deposits of public funds to pledge collateral at varying rates depending on tier assigned by the State. As of September 30, 2019, all of the City's bank balances were insured and/or collateralized as defined by GASB and required by State Statutes.

NOTE 5. RECEIVABLES

Property taxes are levied on property values assessed as of January 1, which is also the lien date. The City contracts with Fulton County to bill and collect City of South Fulton property taxes. The taxes were levied on September 1 based on the assessed value of property as listed on the previous January 1 and were due on October 31. Property taxes levied on September 1, 2019 are for the year ended September 30, 2020 and property taxes are recorded as receivables and unavailable revenue when levied. Revenues are recognized in governmental funds when available.

Receivables at September 30, 2019, including any applicable allowances for uncollectible accounts, are as follows:

	<u>General Fund</u>	<u>TSPLOST Fund</u>	<u>Nonmajor Governmental</u>
Receivables:			
Accounts receivable	\$ 118,779	\$ -	\$ 544,355
Taxes	27,370,930	-	-
Other governments	2,342,422	19,257,861	364,409
Total receivables	29,832,131	19,257,861	908,764
Less allowance for uncollectible	466,000	-	-
Net total receivable	<u>\$ 29,366,131</u>	<u>\$ 19,257,861</u>	<u>\$ 908,764</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 6. CAPITAL ASSETS

Capital asset activity for the City for the fiscal year ended September 30, 2019 is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Nondepreciable capital assets:				
Land	\$ 1,511,115	\$ -	\$ -	\$ 1,511,115
Construction in progress	-	359,932	-	359,932
Total	<u>1,511,115</u>	<u>359,932</u>	<u>-</u>	<u>1,871,047</u>
Depreciable capital assets:				
Buildings	8,384,272	317,937	-	8,702,209
Vehicles	3,147,830	2,474,220	-	5,622,050
Furniture and fixtures	50,976	566,072	-	617,048
Machinery and equipment	437,358	24,876	-	462,234
Infrastructure	-	262,902,562	-	262,902,562
Total	<u>12,020,436</u>	<u>266,285,667</u>	<u>-</u>	<u>278,306,103</u>
Less accumulated depreciation for:				
Buildings	(111,357)	(318,218)	-	(429,575)
Vehicles	(302,285)	(639,501)	-	(941,786)
Furniture and fixtures	(502)	(5,305)	-	(5,807)
Machinery and equipment	(26,757)	(77,366)	-	(104,123)
Infrastructure	-	(5,258,051)	-	(5,258,051)
Total	<u>(440,901)</u>	<u>(6,298,441)</u>	<u>-</u>	<u>(6,739,342)</u>
Total capital assets being depreciated, net	<u>11,579,535</u>	<u>259,987,226</u>	<u>-</u>	<u>271,566,761</u>
Governmental activities capital assets, net	<u>\$ 13,090,650</u>	<u>\$ 260,347,158</u>	<u>\$ -</u>	<u>\$ 273,437,808</u>

Depreciation expense was charged to functions/programs of the City as follows:

Governmental activities:	
General government	\$ 75,892
Public safety	635,145
Public works	5,258,051
Culture and recreation	329,353
Total Depreciation Expense	<u>\$ 6,298,441</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT

The following is a summary of long-term debt activity of the City for the year ended September 30, 2019:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities					
Financed purchases from direct borrowings	\$ -	\$ 2,706,585	\$ (5,743)	\$ 2,700,842	\$ 239,104
Compensated absences	941,381	1,380,500	(596,653)	1,725,228	862,614
Pollution remediation	258,988	-	(258,988)	-	-
Total governmental activities long-term liabilities	<u>\$ 1,200,369</u>	<u>\$ 4,087,085</u>	<u>\$ (861,384)</u>	<u>\$ 4,426,070</u>	<u>\$ 1,101,718</u>

The City's compensated absences will be liquidated by the General Fund and purchases from direct financing will be liquidated by the Capital Projects Fund.

Financed Purchases from Direct Borrowings

In May 2019, the City entered into an agreement with Enterprise Fleet Management to finance the purchase of ten (10) vehicles for the City's Police Department. The vehicles are included in capital assets at a cost of \$317,937. Interest has been imputed at a rate of 3.88% and the City will make monthly payments through September 2023. The debt service requirements to maturity are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 76,564	\$ 2,084	\$ 78,648
2021	77,757	1,488	79,245
2022	78,995	869	79,864
2023	73,718	239	73,957
	<u>\$ 307,034</u>	<u>\$ 4,680</u>	<u>\$ 311,714</u>

As of September 30, 2019, the City had \$317,937 of assets, with associated accumulated depreciation of \$9,935, financed. The related depreciation expense for these assets is included in the capital asset depreciation expense.

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Financed Purchases from Direct Borrowings (Continued)

In September 2019, the City entered into an agreement with Jones Bridge Road Associates, LLC, to finance the purchase of a building located at 7490 Old National Hwy, Atlanta, GA, 30296, to be used as a Public Safety facility. The building is included in capital assets at a cost of \$2,393,808. Interest has been imputed at a rate of 3.25% and the City will make monthly payments through December 2029. The debt service requirements to maturity are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	\$ 162,540	\$ 5,460	\$ 168,000
2021	220,203	7,397	227,600
2022	224,951	7,557	232,508
2023	229,842	7,721	237,563
2024	234,880	7,890	242,770
2025-2029	1,255,416	42,170	1,297,586
2030	65,976	2,217	68,193
	<u>\$ 2,393,808</u>	<u>\$ 80,412</u>	<u>\$ 2,474,220</u>

As of September 30, 2019, the City had \$2,393,808 of assets, with no accumulated depreciation, financed.

NOTE 8. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of September 30, 2019 is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	\$ 468,940
Nonmajor Governmental Funds	General Fund	3,376
	Total	<u>\$ 472,316</u>

The outstanding balances between funds result mainly from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made.

NOTES TO FINANCIAL STATEMENTS

NOTE 8. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (CONTINUED)

Interfund transfers:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 65,645
Nonmajor Governmental Funds	General Fund	1,076,643
Development Authority	General Fund	200,000
	Total	<u>\$ 1,342,288</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them.

NOTE 9. HOTEL/MOTEL LODGING TAX

The City has levied an occupancy tax of 8% for the rent of a guest room at a hotel or motel in the City as authorized by the Official Code of Georgia Annotated (O.C.G.A.) §48-13-51(a)(3). For the year ended September 30, 2019, the City collected \$123,192 in hotel/motel tax revenues. Of this amount, \$65,645 or 53.3% was transferred to the General Fund and the remaining portion was expended for hospitality and tourism as stipulated by O.C.G.A. §48-13-51(a)(3).

NOTE 10. SHORT-TERM BORROWINGS

The City utilized two short-term notes payable in the form of tax anticipation notes during the five months ended September 30, 2017. Pursuant to the agreement between the City and a local financial institution, the lender agreed to advance the City up to \$12,000,000, in the form of a \$9,000,000 and a \$3,000,000 note secured by future tax revenues. Interest accrued on the \$9 million note equal to 2.02 percent and interest accrued on the \$3 million note equal to 2.09 percent. At the due date, December 29, 2017, the City was unable to pay off the note and issued a \$12,000,000 tax anticipation note with a due date of December 29, 2018. Interest accrued on the \$12 million note equal to 2.80 percent. The total \$12 million note was paid in full on the due date, December 29, 2018.

The following is a summary of the City's short-term borrowings for the period ended September 30, 2019:

<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
\$ 12,000,000	\$ -	\$ (12,000,000)	\$ -

NOTES TO FINANCIAL STATEMENTS

NOTE 11. COMMITMENTS AND CONTINGENT LIABILITIES

Litigation:

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of management and legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the City.

Contractual Commitments:

The City has entered into an intergovernmental agreement with Fulton County, Georgia for the provision of certain services to be provided to the City for a fee by Fulton County. The term of the agreement is for a period not to exceed twenty-four months (24), commencing May 1, 2017 and concluding, at the latest, at midnight on November 30, 2018. The City will be provided the following services; E911, Animal Control, Police, Fire, Planning and Zoning, Parks and Recreation, Business Occupation Tax, Road and Highway Maintenance, Stormwater, Utilities, Elections. Over time the City has taken over these services from Fulton County. Currently, this intergovernmental agreement has ended and as of September 30, 2019, the City has assumed responsibility for all services except E911 and Animal Control which are provided under a new intergovernmental agreement and totaling approximately \$3 million annually.

NOTE 12. JOINT VENTURE

Under Georgia law, the City, in conjunction with other cities around the Metropolitan Atlanta Georgia area, is a member of the Atlanta Regional Commission (ARC) and is required to pay annual dues thereto, which Fulton County has paid on behalf of the City of South Fulton. Membership in ARC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34, which provides for the organization structure of ARC. ARC Board membership includes the chief elected official of each county and municipality 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, 40 Courtland Street NE, Atlanta, Georgia 30303.

NOTES TO FINANCIAL STATEMENTS

NOTE 13. 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 participates in the Georgia Interlocal Risk Management Agency Fund, a public entity risk pool currently operating as a common risk management and insurance program for member local governments.

As part of the risk pool, the City is obligated to pay all contributions and assessments as prescribed by the pool, 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 costs 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.

The City carries commercial insurance for these risks of losses. There have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the past two years.

NOTE 14. Pollution Remediation

During fiscal year ended September 30, 2018, the City purchased a building at 5165 Welcome All Road, College Park, GA to be used as a fire station. Upon inspection, it was discovered the building contained significant amounts of mold and asbestos. In September 2018, the City entered into a contract with Parker Young Construction for mold remediation services. The total contract price for the remediation services is \$258,988. At September 30, 2018, this was recorded as a liability on the statement of net position. The remediation was paid in full during fiscal year 2019 and therefore, there is no pollution remediation liability as of September 30, 2019.

NOTE 15. Tax Abatements

Fulton County has entered into property tax abatement agreements with local businesses through the Development Authority of Fulton County, for the purpose of attracting or retaining businesses within the County. For the fiscal year ended September 30, 2019, the City of South Fulton's ad valorem tax revenues were reduced by \$105,973 under agreements entered into by Fulton County.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF SOUTH FULTON, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues:				
Property taxes	\$ 33,907,936	\$ 30,601,682	\$ 30,085,169	\$ (516,513)
Title ad valorem taxes	700,000	500,000	395,350	(104,650)
Sales taxes	24,000,000	25,000,000	26,442,415	1,442,415
Franchise taxes	1,000,000	2,550,000	3,058,729	508,729
Business taxes	1,800,000	1,800,000	2,050,459	250,459
Insurance taxes	3,000,000	1,000,000	8,400	(991,600)
Other taxes	50,000	-	7,621	7,621
Alcoholic beverage excise taxes	270,000	430,000	262,382	(167,618)
Transfer tax	200,000	300,000	638,534	338,534
Licenses and permits	1,614,000	2,033,200	2,209,578	176,378
Fines and forfeitures	200,000	380,000	452,019	72,019
Charges for services	736,500	629,055	766,625	137,570
Intergovernmental	3,696,000	4,392,000	4,440,768	48,768
Interest income	-	1,000	1,121	121
Contributions and donations	-	-	1,600	1,600
Miscellaneous revenues	-	57,500	173,144	115,644
Total revenues	<u>71,174,436</u>	<u>69,674,437</u>	<u>70,993,914</u>	<u>1,319,477</u>
Expenditures:				
Current:				
General government:				
Legislative	991,288	1,095,774	1,088,544	7,230
Mayor	209,161	198,282	193,645	4,637
City clerk	677,029	371,237	351,544	19,693
City manager	1,327,325	1,169,931	1,141,450	28,481
Financial	1,628,644	5,426,574	926,892	4,499,682
Law	600,000	649,375	672,439	(23,064)
Human resources	751,032	711,160	698,501	12,659
Communications	461,622	385,882	391,572	(5,690)
IT and GIS	1,791,581	1,141,141	1,194,343	(53,202)
Purchasing	467,773	216,010	210,765	5,245
General services administration	735,855	729,306	556,144	173,162
Risk management	88,841	88,841	21,195	67,646
Total general government	<u>9,730,151</u>	<u>12,183,513</u>	<u>7,447,034</u>	<u>4,736,479</u>
Judicial:	<u>1,228,589</u>	<u>850,278</u>	<u>838,857</u>	<u>11,421</u>
Public safety:				
Police	12,943,116	11,610,743	13,707,809	(2,097,066)
Fire services	12,732,497	11,437,367	11,063,431	373,936
E-911 services	-	1,700,000	1,916,635	(216,635)
Total public safety	<u>25,675,613</u>	<u>24,748,110</u>	<u>26,687,875</u>	<u>(1,939,765)</u>
Public works:	<u>7,752,531</u>	<u>10,550,392</u>	<u>11,355,545</u>	<u>(805,153)</u>
Culture and recreation:	<u>3,345,231</u>	<u>2,438,966</u>	<u>2,347,976</u>	<u>90,990</u>

(continued)

Attachment: City of South Fulton Georgia 2019 Comprehensive Annual Financial Report (1) (3123 : ACFR Presentation)

CITY OF SOUTH FULTON, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
Housing and development:				
Planning and zoning	3,408,524	2,524,495	2,669,018	(144,523)
Economic development	1,584,798	1,479,517	1,470,443	9,074
Total housing and development	4,993,322	4,004,012	4,139,461	(135,449)
Debt service:				
Interest	-	62,329	62,329	-
Total debt service	-	62,329	62,329	-
Total expenditures	52,725,437	54,837,600	52,879,077	1,958,523
Excess (deficiency) of revenues over (under) expenditures	18,448,999	14,836,837	18,114,837	3,278,000
Other financing sources (uses)				
Proceeds from direct financing	-	-	2,393,808	2,393,808
Proceeds from issuance of TAN	12,336,000	12,000,000	-	(12,000,000)
Transfers in	30,000	40,488	65,645	25,157
Transfers out	-	(2,012,849)	(1,276,643)	736,206
Total other financing sources (uses)	12,366,000	10,027,639	1,182,810	(8,844,829)
Net change in fund balance	30,814,999	24,864,476	19,297,647	(5,566,829)
Fund balance (deficit), beginning of fiscal year	(8,690,818)	(8,690,818)	(8,690,818)	-
Fund balance, end of fiscal year	\$ 22,124,181	\$ 16,173,658	\$ 10,606,829	\$ (5,566,829)

Note: See footnotes 1 and 3 of the basic financial statements for budgetary policies.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted or committed to expenditures for particular purposes.

Confiscated Assets Fund – This fund accounts for the use of confiscated assets by the Police Department; these funds are restricted by the applicable State of Georgia confiscation and seizure laws.

Multiple Grant Fund – This fund accounts for the restricted revenue streams resulting from various capital and operating grants awarded to the City.

Hotel/Motel Fund – This fund accounts for the collection of the restricted portion of hotel/motel taxes as required by the Official Code of Georgia Annotated (OCGA) §48-13-51.

Capital Projects Funds

Capital projects funds are used to account for financial resources for the acquisition, construction, and improvements of the City's capital assets.

Capital Grant Fund – This fund is used to account for expenditures related to the construction, acquisition, and/or installation of the City's capital assets paid with capital grants.

Capital Projects Fund – This fund is used to account for expenditures related to the construction, acquisition, and/or installation of the City's capital assets.

CITY OF SOUTH FULTON, GEORGIA

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019**

ASSETS	Special Revenue Funds			Capital Project Funds		Total Nonmajor Governmental Funds
	Confiscated Assets Fund	Multiple Grant Fund	Hotel/Motel Tax Fund	Capital Grant Fund	Capital Project Fund	
Cash	\$ 139,278	\$ -	\$ 103,454	\$ 1,032,091	\$ 1,016,398	\$ 2,291,221
Accounts receivable	-	-	13,784	-	530,571	544,355
Due from other governments	-	364,409	-	-	-	364,409
Due from other funds	3,376	-	-	-	-	3,376
Prepaid items	-	-	-	-	62,131	62,131
Total assets	\$ 142,654	\$ 364,409	\$ 117,238	\$ 1,032,091	\$ 1,609,100	\$ 3,265,492
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Due to other funds	\$ -	\$ 353,210	\$ 103,575	\$ -	\$ 12,155	\$ 468,940
Accounts payable	-	-	-	-	475,433	475,433
Total liabilities	-	353,210	103,575	-	487,588	944,373
DEFERRED INFLOWS OF RESOURCES						
Unavailable - intergovernmental	-	420,767	-	-	-	420,767
Total deferred inflows of resources	-	420,767	-	-	-	420,767
FUND BALANCES (DEFICIT)						
Nonspendable:						
Prepaid items	-	-	-	-	62,131	62,131
Restricted for:						
Hospitality and tourism	-	-	13,663	-	-	13,663
Infrastructure improvements	-	-	-	1,032,091	-	1,032,091
Public safety	142,654	-	-	-	-	142,654
Assigned for:						
Capital projects	-	-	-	-	1,059,381	1,059,381
Unassigned	-	(409,568)	-	-	-	(409,568)
Total fund balances (deficit)	142,654	(409,568)	13,663	1,032,091	1,121,512	1,900,352
Total liabilities, deferred inflows or resources, and fund balances	\$ 142,654	\$ 364,409	\$ 117,238	\$ 1,032,091	\$ 1,609,100	\$ 3,265,492

Attachment: City of South Fulton Georgia 2019 Comprehensive Annual Financial Report (1) (3123 : ACFR Presentation)

CITY OF SOUTH FULTON, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue Funds			Capital Project Funds		Total Nonmajor Governmental Funds
	Confiscated Assets Fund	Multiple Grant Fund	Hotel/Motel Tax Fund	Capital Grant Fund	Capital Project Fund	
REVENUES						
Hotel/motel taxes	\$ -	\$ -	\$ 123,192	\$ -	\$ -	\$ 123,192
Intergovernmental	-	367,110	-	1,087,771	-	1,454,881
Fines and forfeitures	216,597	-	-	-	-	216,597
Total revenues	<u>216,597</u>	<u>367,110</u>	<u>123,192</u>	<u>1,087,771</u>	<u>-</u>	<u>1,794,670</u>
EXPENDITURES						
Current:						
Public safety	73,943	367,110	-	-	-	441,053
Culture and recreation	-	-	95,357	-	-	95,357
Capital outlay	-	-	-	433,824	1,415,741	1,849,565
Debt service:						
Principal	-	-	-	-	5,743	5,743
Interest	-	-	-	-	481	481
Total expenditures	<u>73,943</u>	<u>367,110</u>	<u>95,357</u>	<u>433,824</u>	<u>1,421,965</u>	<u>2,392,199</u>
Excess (deficiency) of revenues over (under) expenditures	142,654	-	27,835	653,947	(1,421,965)	(597,529)
OTHER FINANCING SOURCES (USES):						
Proceeds from financed purchases from direct borrowings	-	-	-	-	312,777	312,777
Transfers in	-	-	-	31,110	1,045,533	1,076,643
Transfers out	-	-	(65,645)	-	-	(65,645)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(65,645)</u>	<u>31,110</u>	<u>1,358,310</u>	<u>1,323,775</u>
Net change in fund balances	142,654	-	(37,810)	685,057	(63,655)	726,246
FUND BALANCES (DEFICIT), beginning of fiscal year	<u>-</u>	<u>(409,568)</u>	<u>51,473</u>	<u>347,034</u>	<u>1,185,167</u>	<u>1,174,106</u>
FUND BALANCES (DEFICIT), end of fiscal year	<u>\$ 142,654</u>	<u>\$ (409,568)</u>	<u>\$ 13,663</u>	<u>\$ 1,032,091</u>	<u>\$ 1,121,512</u>	<u>\$ 1,900,352</u>

Attachment: City of South Fulton Georgia 2019 Comprehensive Annual Financial Report (1) (3123 : ACFR Presentation)

CITY OF SOUTH FULTON, GEORGIA
CONFISCATED ASSETS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fines and forfeitures	\$ -	\$ 95,000	\$ 216,597	\$ 121,597
Total revenues	<u>-</u>	<u>95,000</u>	<u>216,597</u>	<u>121,597</u>
Expenditures:				
Public safety	-	95,000	73,943	21,057
Total expenditures	<u>-</u>	<u>95,000</u>	<u>73,943</u>	<u>21,057</u>
Net change in fund balances	-	-	142,654	100,540
Fund balances, beginning of fiscal year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, end of fiscal year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 142,654</u>	<u>\$ 100,540</u>

Attachment: City of South Fulton Georgia 2019 Comprehensive Annual Financial Report (1) (3123 : ACFR Presentation)

CITY OF SOUTH FULTON, GEORGIA
MULTIPLE GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ 367,110	\$ 367,110	\$ -
Total revenues	<u>-</u>	<u>367,110</u>	<u>367,110</u>	<u>-</u>
Expenditures:				
Public safety	-	367,110	367,110	-
Total expenditures	<u>-</u>	<u>367,110</u>	<u>367,110</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances (deficit), beginning of fiscal year	<u>-</u>	<u>-</u>	<u>(409,568)</u>	<u>(409,568)</u>
Fund balances (deficit), end of fiscal year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (409,568)</u>	<u>\$ (409,568)</u>

Attachment: City of South Fulton Georgia 2019 Comprehensive Annual Financial Report (1) (3123 : ACFR Presentation)

CITY OF SOUTH FULTON, GEORGIA

HOTEL/MOTEL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS) FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Hotel/motel taxes	\$ -	\$ 180,000	\$ 123,192	\$ (56,808)
Total revenues	-	180,000	123,192	(56,808)
Expenditures:				
Tourism	-	95,357	95,357	-
Total expenditures	-	95,357	95,357	-
Excess of revenues over expenditures	-	84,643	27,835	(56,808)
Other financing uses:				
Transfers out	-	(65,645)	(65,645)	-
Total other financing uses	-	(65,645)	(65,645)	-
Net change in fund balances	-	18,998	(37,810)	(56,808)
Fund balances, beginning of fiscal year	51,473	51,473	51,473	-
Fund balances, end of fiscal year	\$ 51,473	\$ 70,471	\$ 13,663	\$ (56,808)

Attachment: City of South Fulton Georgia 2019 Comprehensive Annual Financial Report (1) (3123 : ACFR Presentation)

CITY OF SOUTH FULTON, GEORGIA

**SCHEDULE OF PROJECTS CONSTRUCTED WITH PROCEEDS FROM
TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX (TSPLOST)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

PROJECT	ESTIMATED COST		EXPENDITURES			PROJECT COMPLETION
	ORIGINAL	CURRENT	PRIOR	CURRENT	TOTAL	
Corridor Resurfacing	\$ 4,358,198	\$ 4,358,198	\$ -	\$ -	\$ -	0%
Subdivisions Resurfacing	9,441,915	9,441,915	-	-	-	0%
Bridges	19,567,840	19,567,840	-	-	-	0%
ATMS - Flat Shoals Road	1,000,000	1,000,000	-	-	-	0%
Quick Response Projects (2%)	969,439	969,439	-	-	-	0%
PM/CM (5.5%)	3,077,183	3,077,183	-	-	-	0%
TOTAL TSPLOST	\$ 38,414,575	\$ 38,414,575	\$ -	\$ -	\$ -	

Note: TSPLOST projects in the City of South Fulton city limits will be completed with the TSPLOST revenue collected by Fulton County and distributed monthly to the City.

AGENCY FUND

Agency funds are used to account for assets held by the City as an agent for individuals.

Municipal Court Fund – To account for the collection of cash appearance bonds by the Municipal Court.

CITY OF SOUTH FULTON, GEORGIA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	<u>Balance September 30, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2019</u>
MUNICIPAL COURT FUND				
Assets:				
Cash	\$ 18,513	\$ 207,288	\$ 157,503	\$ 68,298
Liabilities:				
Due to others	\$ 18,513	\$ 207,288	\$ 157,503	\$ 68,298

Attachment: City of South Fulton Georgia 2019 Comprehensive Annual Financial Report (1) (3123 : ACFR Presentation)

STATISTICAL SECTION

STATISTICAL SECTION

This part of the City of South Fulton, Georgia’s comprehensive annual 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.

Financial Trends..... Page 50

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 55

These schedules contain information to help the reader assess the City’s most significant local revenue source, property tax.

Debt Capacity 59

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..... 62

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 65

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 comprehensive annual financial report.

Attachment: City of South Fulton Georgia 2019 Comprehensive Annual Financial Report (1) (3123 : ACFR Presentation)

CITY OF SOUTH FULTON, GEORGIA

NET POSITION BY COMPONENT LAST THREE FISCAL YEARS (accrual basis of accounting)

	2019	2018	2017
Governmental activities:			
Net investment in capital assets	\$ 270,736,966 ¹	\$ 13,090,650	\$ 291,584
Restricted	22,457,468 ²	-	-
Unrestricted	10,507,534	(7,935,621)	(6,155,811)
Total governmental activities net position	<u>303,701,968</u>	<u>5,155,029</u>	<u>(5,864,227)</u>
Business-type activities:			
Unrestricted	196,528 ³	-	-
Total business-type activities net position	<u>196,528</u>	<u>-</u>	<u>-</u>
Primary government:			
Net investment in capital assets	270,736,966	13,090,650	291,584
Restricted	22,457,468	-	-
Unrestricted	10,704,062	(7,935,621)	(6,155,811)
Total primary government net position	<u>\$ 303,898,496</u>	<u>\$ 5,155,029</u>	<u>\$ (5,864,227)</u>

Source: City's financial statements for the period and fiscal year 2017 and 2018, respectively, and CAFR for fiscal year 2019.

Note: Fiscal period 2017 was the City's first period of operation and consisted of five (5) months of activity.

- 1** Increase in net investment in capital assets in fiscal year 2019 is the result of the City receiving donated infrastructure capital assets from Fulton County in the amount of \$262,902,561.
- 2** Increase in restricted net position in fiscal year 2019 is due to the City receiving \$21,257,861 of intergovernmental revenue from Fulton County relating to TSPLOST.
- 3** During fiscal year 2019, the City created a Development Fund which is reported as a blended component unit - Proprietary Fund.

CITY OF SOUTH FULTON, GEORGIA

**CHANGES IN NET POSITION
LAST THREE FISCAL YEARS
(accrual basis of accounting)**

	2019	2018	2017
Expenses			
Governmental activities:			
General government	\$ 7,562,293	\$ 4,508,869	\$ 1,375,830
Judicial	849,522	622,080	10,278
Public safety	26,421,034	32,787,168	12,113,136
Public works	16,615,373	7,339,476	1,798,802
Culture and recreation	2,642,631	4,987,263	1,813,405
Housing and development	4,192,784	2,828,989	862,905
Interest on long-term debt	62,810	322,566	20,233
Total governmental activities expenses	<u>58,346,447</u>	<u>53,396,411</u>	<u>17,994,589</u>
Business-type activities:			
Development	3,472 ³	-	-
Total business-type activities expenses	<u>3,472</u>	<u>-</u>	<u>-</u>
Program revenues			
Governmental activities:			
Charges for services:			
General government	\$ 518	\$ 650	\$ 250,382
Judicial	452,019	274,348	-
Public safety	353,659	166,004	503,671
Culture and recreation	559,745	338,751	140,843
Housing and development	2,278,878	1,927,579	495,833
Operating grants and contributions	27,066,418 ²	3,630,149	-
Capital grants and contributions	262,902,562 ¹	13,029,454	157,313
Total governmental activities program revenues	<u>293,613,799</u>	<u>19,366,935</u>	<u>1,548,042</u>
Net (expense)/revenue:			
Governmental activities	235,267,352	(34,029,476)	(16,446,547)
Business-type activities	(3,472)	-	-
Total primary government net (expense) revenue	<u>\$ 235,263,880</u>	<u>\$ (34,029,476)</u>	<u>\$ (16,446,547)</u>
General Revenues and Other Changes in Net Position			
Governmental activities:			
Taxes			
Property taxes	\$ 30,265,167	\$ 14,625,008	\$ -
Title ad valorem taxes	395,350	854,804	340,407
Sales taxes	26,442,415	24,650,013	9,708,371
Franchise taxes	3,058,729	1,760,981	328,410
Business taxes	2,050,459	1,946,092	15,647
Alcoholic beverage excise taxes	262,382	301,332	113,744
Hotel motel taxes	123,192	93,044	-
Transfer taxes	638,534	277,621	-
Insurance premium taxes	8,400	4,809	-
Other taxes	7,621	2,762	75,668
Interest	1,121	232	73
Miscellaneous revenues	174,744	573,570	-
Gain on sale of capital assets	-	9,937	-
Transfers	(200,000)	-	-
Total governmental activities	<u>63,228,114</u>	<u>45,100,205</u>	<u>10,582,320</u>
Business-type activities:			
Transfers	200,000	-	-
Total business-type activities	<u>200,000</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 63,428,114</u>	<u>\$ 45,100,205</u>	<u>\$ 10,582,320</u>
Change in Net Position			
Governmental activities	<u>\$ 298,691,994</u>	<u>\$ 11,070,729</u>	<u>\$ (5,864,227)</u>

Source: City's financial statements for the period and fiscal year 2017 and 2018, respectively, and CAFR for fiscal year 2019.

Note: Fiscal period 2017 was the City's first period of operation, and consisted of five months of activity.

- 1 Increase in capital grants and contributions in fiscal year 2019 is the result of the City receiving donated infrastructure capital assets from Fulton County in the amount of \$262,902,561.
- 2 Increase in operating grants and contributions in fiscal year 2019 is due to the City receiving \$21,257,861 of intergovernmental revenue from Fulton County relating to TSPLOST.
- 3 During fiscal year 2019, the City created a Development Fund which is reported as a blended component unit - Proprietary Fund.

CITY OF SOUTH FULTON, GEORGIA
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST THREE FISCAL YEARS
(accrual basis of accounting)

<u>Fiscal Year</u>	<u>Property Taxes</u>	<u>TAVT Taxes</u>	<u>Sales Taxes</u>	<u>Franchise Taxes</u>	<u>Business Taxes</u>	<u>Hotel Motel Taxes</u>	<u>Other Taxes (1)</u>	<u>Total</u>
2017	\$ -	\$ 340,407	\$ 9,708,371	\$ 328,410	\$ 15,647	\$ -	\$ 189,412	\$ 10,582,247
2018	14,625,008	854,804	24,650,013	1,760,981	1,946,092	93,044	586,524	44,516,466
2019	30,265,167	395,350	26,442,415	3,058,729	2,050,459	123,192	916,937	63,252,249

Source: City's financial statements for the period and fiscal year 2017 and 2018, respectively, and CAFR for fiscal year 2019.

Notes:

(1) Includes Alcoholic Beverage taxes, Transfer taxes, Insurance Premium taxes, and Other taxes.

CITY OF SOUTH FULTON, GEORGIA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST THREE FISCAL YEARS
(modified accrual basis of accounting)

	2019	2018	2017
General Fund			
Nonspendable - Prepaid items	\$ 1,202,681	\$ 266,617	\$ 22,720
Nonspendable - Inventory	29,354	23,289	-
Unassigned	9,374,794	(8,980,724)	(6,562,595)
Total General fund	<u>\$ 10,606,829</u>	<u>\$ (8,690,818)</u>	<u>\$ (6,539,875)</u>
All Other Governmental Funds			
Nonspendable - Prepays	\$ 62,131	\$ 1,042,234	\$ -
Restricted - hospitality and tourism	13,663	51,473	-
Restricted - capital projects	22,289,952	-	-
Restricted - public safety	142,654	-	-
Assigned - capital projects	1,059,381	489,967	-
Unassigned	(409,568)	(409,568)	-
Total all other governmental funds	<u>\$ 23,158,213</u>	<u>\$ 1,174,106</u>	<u>\$ -</u>

Source: City's financial statements for the period and fiscal year 2017 and 2018, respectively, and CAFR for fiscal year 2019.

Note: Fiscal period 2017 was the City's first period of operation, and consisted of five months of activity.

CITY OF SOUTH FULTON, GEORGIA

**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST THREE FISCAL YEARS
(modified accrual basis of accounting)**

	2019	2018	2017
Revenues			
Taxes	\$ 63,072,251	\$ 44,575,456	\$ 10,198,183
Licenses and permits	2,209,578	1,822,564	716,326
Fines and forfeitures	668,616	278,348	33,130
Charges for services	766,625	606,420	641,273
Intergovernmental	27,153,510	3,122,290	-
Interest income	1,121	232	73
Contributions and donations	1,600	10,600	-
Miscellaneous revenues	173,144	573,570	-
Total revenues	<u>94,046,445</u>	<u>50,989,480</u>	<u>11,588,985</u>
Expenditures			
Current:			
General government	7,447,034	4,339,235	1,510,101
Judicial	838,857	612,473	10,278
Public safety	27,128,928	31,764,104	12,113,136
Public works	11,355,545	7,339,476	1,798,802
Culture and recreation	2,443,333	4,862,923	1,813,405
Housing and development	4,139,461	2,735,477	862,905
Capital outlay	1,849,565	-	-
Debt service:			
Principal	5,743	-	-
Interest	62,810	322,566	20,233
Total expenditures	<u>55,271,276</u>	<u>51,976,254</u>	<u>18,128,860</u>
Excess (deficiency) of revenues over (under) expenditures	<u>38,775,169</u>	<u>(986,774)</u>	<u>(6,539,875)</u>
Other financing sources (uses)			
Proceeds from financed purchases from direct borrowings	2,706,585	-	-
Proceeds from sale of capital assets	-	9,937	-
Transfers in	1,142,288	1,083,805	-
Transfers out	(1,342,288)	(1,083,805)	-
Total other financing sources (uses)	<u>2,506,585</u>	<u>9,937</u>	<u>-</u>
Net change in fund balances	<u>\$ 41,281,754</u>	<u>\$ (976,837)</u>	<u>\$ (6,539,875)</u>
Debt service as a percentage of noncapital expenditures	0.1%	0.6%	0.1%

Source: City's financial statements for the period and fiscal year 2017 and 2018, respectively, and CAFR for fiscal year 2019.

Note: Fiscal period 2017 was the City's first period of operation, and consisted of five months of activity.

CITY OF SOUTH FULTON, GEORGIA

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF ALL TAXABLE PROPERTY
LAST THREE CALENDAR YEARS

Tax Year	Real	Personal	Motor Vehicle	Public Utility	Total Property		Total Direct Tax Rate	Assessed Value as a % of Actual Value
					Total Taxable Assessed Value	Estimated Actual Taxable Value		
2017	\$ 1,905,777,870	\$ 960,655,460	\$ 59,199,320	\$ 144,357,012	\$ 3,069,989,662	\$ 7,674,974,155	7.149	40%
2018	2,408,502,730	765,227,830	-	143,445,632	3,317,176,192	8,292,940,480	11.579	40%
2019	2,718,707,870	497,655,930	4,376,100	149,500,033	3,370,239,933	8,425,599,833	11.579	40%

Source: GA Dept of Revenue - Tax Digest Consolidated Summary

Attachment: City of South Fulton Georgia 2019 Comprehensive Annual Financial Report (1) (3123 : ACFR

CITY OF SOUTH FULTON, GEORGIA

**PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS
DIRECT AND OVERLAPPING GOVERNMENTS
LAST THREE CALENDAR YEARS**
(rate per \$1,000 of assessed value)

Tax Digest Year	South Fulton			Fulton County			School District			State	Total Direct & Overlapping Rates
	Operating Millage	Debt Service	Total	Operating Millage	Debt Service Millage	Total Fulton County Millage	Operating Millage	Debt Service Millage	Total School District Millage		
2017	7.149	0.000	7.149	10.380	0.250	10.630	18.546	0.000	18.546	0.000	36.325
2018	11.579	0.000	11.579	10.200	0.230	10.430	17.796	0.000	17.796	0.000	39.805
2019	11.579	0.000	11.579	9.899	0.220	10.119	17.796	0.000	17.796	0.000	39.494

Source: GA Dept of Revenue - Property Tax Millage Rates

CITY OF SOUTH FULTON, GEORGIA

PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND LAST YEAR

Taxpayer	2019			2018		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
COX ENTERPRISES INC	\$ 63,011,810	1	1.87%			
COCA COLA COMPANY THE	39,511,370	2	1.17%			
HOMER LEASE COMPANY INC	37,715,760	3	1.12%			
INTERFACE INC	31,222,860	4	0.93%			
UNITED NATURAL FOODS INC	29,332,400	5	0.87%			
NATIONAL DISTRIBUTING CO INC	25,508,890	6	0.76%			
INTERCONTINENTAL EXCHANGE HOLDINGS INC	19,726,050	7	0.59%			
927 HOLDINGS LLC	14,674,080	8	0.44%			
CEAI SANDTOWN VISTA LLC &	13,965,000	9	0.41%			
CSX INTERMODAL TERMINALS INC	13,518,890	10	0.40%			
K P R US LLC				\$ 52,799,830	1	1.59%
COCA COLA COMPANY THE				46,358,028	2	1.40%
GEORGIA POWER COMPANY				37,879,856	3	1.14%
COX ENTERPRISES INC				31,258,740	4	0.94%
UNITED NATURAL FOODS INC				29,481,500	5	0.89%
HOMER LEASE COMPANY INC				32,300,330	6	0.97%
NATIONAL DISTRIBUTING CO INC				25,965,190	7	0.78%
ATLANTA GAS LIGHT COMPANY				24,698,210	8	0.74%
INTERCONTINENTAL EXCHANGE HOLDINGS INC				19,642,280	9	0.59%
927 HOLDINGS LLC				19,121,920	10	0.58%
	<u>\$ 288,187,110</u>		<u>8.55%</u>	<u>\$ 319,505,884</u>		<u>9.63%</u>

Attachment: City of South Fulton Georgia 2019 Comprehensive Annual Financial Report (1) (3123 : ACFR

CITY OF SOUTH FULTON, GEORGIA

PROPERTY TAX LEVIES AND COLLECTIONS
LAST THREE FISCAL YEARS

Fiscal Year Ended Sept 30	Total Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of Levy		Collected in Subsequent Years	Total Collections to Date		Total Taxes Outstanding
		Amount	Percentage of Levy		Amount	Percentage of Levy	
2017*	\$ 14,415,354	\$ -	0.0%	\$ 14,080,578	\$ 14,080,578	97.68%	\$ 334,776
2018	28,734,768	2,534,295	8.8%	25,808,231	28,342,526	98.63%	392,242
2019	27,536,893	4,168,449	15.1%	-	4,168,449	15.14%	23,368,444

Source: City of South Fulton Finance Department

* 2017 Taxes delayed, due date 1/15/2018

CITY OF SOUTH FULTON, GEORGIA

**RATIOS OF OUTSTANDING DEBT BY TYPE
LAST THREE FISCAL YEARS**

Fiscal Year Ended September 30,	Governmental Activities		Percentage of Personal Income (1)	Per Capita (1)
	Financed Purchases	Total		
2017	\$ -	\$ -	- %	\$ -
2018	-	-	-	-
2019	2,700,842	2,700,842	-	93.68

Source: City's financial statements for the period and fiscal year 2017 and 2018, respectively, and CAFR for fiscal year 2019.

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

CITY OF SOUTH FULTON, GEORGIA

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT as of September 30, 2019

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable to Government</u>	<u>Amount Applicable to Government</u>
Overlapping Debt			
Fulton County, Georgia			
Certificates of Participation	\$ 55,275,000	2.29 %	\$ 1,265,798
Economic Recovery Zone Bonds	21,291,000	2.29	487,564
Total overlapping debt	<u>76,566,000</u>		<u>1,753,361</u>
Fulton County School District	<u>55,870,000</u>	2.29 %	1,279,423
City of South Fulton, Georgia direct debt	2,700,842	100 %	2,700,842
Total direct and overlapping debt	<u>\$ 135,136,842</u>		<u>\$ 5,733,626</u>

Source: Fulton County Comprehensive Annual Financial Report 2018

Assessed value data used to estimate applicable percentages provided by the State Department of Revenue.

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. 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.

The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the City's taxable assessed value that is within the government's boundaries and dividing it by the City's total taxable assessed value.

CITY OF SOUTH FULTON, GEORGIA

**LEGAL DEBT MARGIN INFORMATION
LAST THREE FISCAL YEARS**

	<u>2017</u>	<u>2018</u>	<u>2019</u>
Debt limit	\$ 767,497,416	\$ 331,717,619	\$ 337,023,993
Total net debt applicable to limit	-	-	-
Legal debt margin	<u>\$ 767,497,416</u>	<u>\$ 331,717,619</u>	<u>\$ 337,023,993</u>
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%

Legal Debt Margin

Assessed value	\$ 3,370,239,933
Add back: exempt real property	-
Total assessed value	<u>3,370,239,933</u>
Debt limit (10% of total assessed value)	337,023,993
Debt applicable to limit	
General obligation bonds	-
Legal debt margin	<u><u>\$ 337,023,993</u></u>

Note: Under state finance law, the City's outstanding general obligation debt should not exceed 10 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying the general obligation bonds.

CITY OF SOUTH FULTON, GEORGIA

DEMOGRAPHIC AND ECONOMIC STATISTICS INFORMATION
LAST THREE FISCAL YEARS

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Personal Income (1)</u>	<u>Per Capita Personal Income (1)</u>	<u>Median Age (1)</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate (3)</u>
2017	95,158	\$ 2,429,003,108	\$ 25,526	34.7	19,077	3.81 %
2018	97,277	2,683,483,322	27,586	36.3	18,828	3.70
2019	99,357	2,864,462,310	28,830	35.3	18,760	7.30

(1) Source: U. S. Bureau of Labor Statistics
 (2) Source: Fulton County Board of Education
 (3) Bureau of Labor Statistics July, 2017

Note: 2017 population, per capita, and personal income are estimates based on past regional trends.
Note: School enrollment is based on beginning of school year.

CITY OF SOUTH FULTON, GEORGIA

PRINCIPAL EMPLOYERS
CURRENT YEAR AND ONE YEAR AGO

Employer	2019			Percentage of Total City Employment	%	2018			Percentage of Total City Employment (1)
	Employees (1)	Rank				Employer	Employees	Rank	
KROGER	233	1		5.83%					
MCDONALDS	184	2		4.61%					
HOME DEPOT	174	3		4.36%					
THE JON SMITH GROUP LLC	115	4		2.88%					
ARBOR TERRACE AT CASCADE	88	5		2.20%					
FRANKS DETAIL INC	61	6		1.53%					
STEELCASE INC	54	7		1.35%					
COMPREHENSIVE THERAPY CONSULTANTS INC	51	8		1.28%					
C H ROBINSON COMPANY INC	45	9		1.13%					
KEDPLASMA LLC	38	10		0.95%					
						THE JON SMITH GROUP LLC	115	1	2.88 %
						C H ROBINSON COMPANY INC	46	2	1.15
						PRIME COMMUNICATIONS L P	16	3	0.40
						CHESTNUT HILL ACADEMY	12	4	0.30
						MOBILE HOME IMPOUND	12	5	0.30
						MCRAES TAX & BUSINESS SERVICE	8	6	0.20
						PLB CONSTRUCTION SERVICES LLC	6	7	0.15
						AMERICAN DELI	4	8	0.10
						HENRY HOMES CONSTRUCTION & DEVELOPMENT	4	9	0.10
Totals	<u>1,043</u>			<u>26.11 %</u>		Totals	<u>223</u>		<u>5.58 %</u>

(1) Source: South Fulton Business Permit Renewals

CITY OF SOUTH FULTON, GEORGIA

FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION LAST THREE FISCAL YEARS

<u>Function/Program</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General Government			
Administration	3	6	8
City Clerk	3	3	4
Finance	2	9	15
Purchasing	1	1	3
Licensing	3	3	3
Human Resources	2	3	5
Communication	1	2	5
Information Technology	2	2	9
Development Services	7	23	23
Economic Development	-	1	4
Code Enforcement	15	17	15
Judicial			
Municipal Court	-	5	7
Health & Welfare			
Leisure Services	-	-	-
Housing & Development			
Planning Department	-	-	-
Public Safety			
Police	161	161	178
Fire	173	173	178
Jail	-	-	-
E-911 Communications	-	-	-
Public Works			
Building & Grounds	-	-	15
Code Enforcement	-	-	-
Roads & Bridges	-	-	-
Water & Sewer	-	-	-
Parks and Recreation			
	80	64	77
Total	<u>453</u>	<u>473</u>	<u>549</u>

Source: City of South Fulton Human Resources Department

Notes: All full-time employees, except sworn fire and police employees, are scheduled to work 2,080 hours per year (including vacation and sick).

Fire Department employees are scheduled to work 2,750 hours per year (including sick and vacation).

Police Department employees are scheduled to work 2184 hours per year (including sick and vacation)
Headcount number is inclusive of vacant, funded positions

CITY OF SOUTH FULTON, GEORGIA

OPERATING INDICATORS BY FUNCTION LAST THREE FISCAL YEARS

Function	2017	2018	2019
General Government			
Ordinances approved			
Special events held	41	52	36
Court cases settled	-	-	-
Bond rating	-	-	-
Software applications supported	N/A	N/A	N/A
Grants managed	-	-	-
	-	2	3
Police			
Calls for Service			
Part 1 Crimes Reported	-	49,718	77,536
Traffic citation issued	-	4,789	4,032
Physical Arrest	-	426.00	5,156.00
	-	1,011	2,031
Fire			
Incident responses*			
Average response time	4,541	13,048	15,946
Fire Safety education classes	6.54	7:02	7:03
Smoke Alarm Installed	90	539	127
inspection conducted	94	207	273
	667	539	867
Public works			
Average days to repair pothole			
Traffic signaled timed	N/A	8	4
	N/A	N/A	N/A
Community Development			
New building permits issued			
Parcels annexed	N/A	2,194	2,643
	-	-	1
Culture and Recreation			
Annual program	N/A	N/A	N/A

Source: Various City and County departments.

Police, Fire, Public Works, Community Development Services, and Culture and Recreation were not part of City of South Fulton for FY2017.

*Total Emergency Call Volume 6487. South Fulton 4541 and FID 1946 (estimated)

CITY OF SOUTH FULTON, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION
LAST THREE FISCAL YEARS

Function/Program	2017	2018	2019
Police			
Police Stations	-	3	4
Patrol units and support vehicles	-	113	139
Police motorcycles	-	8	8
Segway	-	2	2
Fire(Services transferred om 2018)			
Fire Stations	-	9	9
Ladder units - front line	2	2	2
Ladder units - reserved	1	-	1
Engines - front line	10	9	9
Engines - reserved	2	1	2
Public Works			
Streets paved - (miles)	Not available	Not available	Not available
Streets Unpaved - (miles)	Not available	Not available	Not available
General Government			
Land (acres)			
Buildings			
Owned	-	27	27
Leased	-	5	5
Machinery & Equipment			
Owned	-	-	-
Leased	-	-	-
Vehicles			
Owned	-	249	249
Leased	-	10	26
Parks - active and passive			
Park acreage (exluding Tom Lowe)	693	693	720
Greenway and walking trails (miles)*	2	2	2
Adaptive athletic fields	7	7	7
Athletic fields	29	29	29
Equestrian facilities	-	-	-
Hockey rinks	-	-	-
Swimming pools**	2	2	2
Tennis courts	47	47	47
Recreation buildings	9	9	10
Playgrounds/ADA	14/1	14/1	14/1
Picnic shelters/restrooms	20	20	20
Concession Stands/Offices	5	5	5
Restrooms (outdoor)	22	22	22
Basketball Courts (outdoor)	5	5	5
Gymnasiums	3	3	3

Notes:

*Outdoor walking trails are at Sandtown, Trammell Crow, Wilkerson Mill, Cedar Grove, and Creel Parks. There is one indoor walking track at Welcome All Park. Estimated total miles are 2 for all trails/tracks.

**Total swimming pools to include one (1) lap pool (25 yards with 7 lanes, shallow end 4 ft., middle 5 ft., deep end 12 ft.) and one (1) splash pool (30 ft. x 30 ft. and 3 ft in depth)

***43 hard surface courts and 4 clay courts

Source: Various City Departments

COMPLIANCE SECTION



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

**The Honorable Mayor and Members
of the City Council of the
City of South Fulton, Georgia**

We have audited, in accordance with the 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, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of South Fulton, Georgia (the "City") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 26, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and responses, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses as item 2019-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and responses as item 2019-002 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City's Responses to the Findings

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mauldin & Jenkins, LLC

Atlanta, Georgia
March 26, 2020

CITY OF SOUTH FULTON, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

SECTION I
SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:
Material weakness(es) identified? yes no

Significant deficiency(ies) identified? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

There was not an audit of major federal awards programs for the fiscal year ended September 30, 2019 due to the City not expending \$750,000 or more in federal awards.

CITY OF SOUTH FULTON, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES

2019-001 Capital Asset Reporting

Criteria: Internal Controls should be in place to ensure that all capital asset amounts reported within the financial statements are accurate, in accordance with generally accepted accounting principles, and represent assets that are owned by the City.

Condition: Internal controls did not prevent or detect material misstatement in the reporting of the City's capital assets.

Context/Cause: During our testing of capital asset balances, we noted the City did not have any infrastructure additions on its capital asset listing. In the prior fiscal year, we noted per the City's intergovernmental agreement with Fulton County that the County would maintain all infrastructure assets within the City until November 2018. Upon our initial examination of the City's capital asset listing, no infrastructure assets had been included as of September 30, 2019.

Effects/Possible Effects: The City's capital asset activity required a material adjustment of \$262,902,562 to record the infrastructure assets taken over from the County along with \$5,258,051 of current fiscal year depreciation expense for those assets in order to properly report the capital assets of the City as of September 30, 2019.

Recommendation: We recommend the City carefully review intergovernmental agreements and other arrangements along with its capital asset detail and related items (including depreciation expense) to ensure that all capital assets and components thereof, are properly recorded and depreciated during the fiscal year and at fiscal year-end in accordance with generally accepted accounting principles.

Auditee's Response: Management concurs with the finding. The Finance Department will continue to strengthen controls and ensure that all capital assets and components thereof, are properly recorded and depreciated during the fiscal year and at fiscal year-end in accordance with generally accepted accounting principles.

CITY OF SOUTH FULTON, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES (CONTINUED)

2019-002 Intergovernmental Balances

Criteria: Internal Controls should be in place to ensure that all balance sheet accounts reported within the financial statements are accurate, in accordance with generally accepted accounting principles.

Condition: Internal controls did not prevent or detect misstatement in the reporting of the City's intergovernmental receivable.

Context/Cause: During our review of the City's balance sheet accounts, we noted an intergovernmental receivable in the amount of \$335,949 being reported by the City. Upon further discussion with management, there were no intergovernmental receivable or payable balances remaining between Fulton County and the City at September 30, 2019. The balance in this account consisted of public works expenditures within the General Fund.

Effects/Possible Effects: An adjustment of \$335,949 was needed within the General Fund to move the balance reported as receivables to public works expenditures at September 30, 2019.

Recommendation: We recommend the City carefully review all balance sheet accounts to ensure that all accounts are properly reported at fiscal year-end in accordance with generally accepted accounting principles.

Auditee's Response: Management concurs with the finding. As this is related to Fulton County and City of South Fulton IGA that stipulated that the County would maintain control of City of South Fulton revenue, and reduce that revenue by associated City of South Fulton IGA expenditures, and because the reconciliation of this activity was completed by the County, the City's Finance department was unable to verify amounts received on its behalf until they were communicated by the County during the following quarter reconciliation with County during transition period. The Finance Department will continue to strengthen controls and ensure that all balance sheet accounts are properly recorded at fiscal year-end in accordance with generally accepted accounting principles.



CITY OF JONESBORO, GEORGIA COUNCIL
Agenda Item Summary

Agenda Item #

13.11

- 11

COUNCIL MEETING DATE

May 9, 2022

Requesting Agency (Initiator)

Office of the City Manager

Sponsor(s)

Requested Action *(Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)*

Council to consider a Parking Lot Agreement by and between the City of Jonesboro and AT&T for 25 parking spaces located at 130,134 and 138 West Mill Street between the hours of 7:00 a.m. and 7:00 p.m. Monday – Friday.

Requirement for Board Action *(Cite specific Council policy, statute or code requirement)*

Is this Item Goal Related? *(If yes, describe how this action meets the specific Board Focus Area or Goal)*

Yes **Community Planning, Neighborhood and Business Revitalization**

Summary & Background

(First sentence includes Agency recommendation. Provide an executive summary of the action that gives an overview of the relevant details for the item.)

For several years, the City of Jonesboro has leased parking spaces located at 130, 134 & 138 West mill Street to employees of AT&T. Prior to Covid, the number of parking spaces, leased, decreased. The new agreement specifies an exclusive license to use 25 parking spaces at the amount of \$30.00 per space. These parking spaces will be in use from 7:00 a.m. until 7:00 p.m., Monday through Saturday.

Terms:

- a) Licensee shall not place or construct upon, over or under the Licensed Spaces any installation or structure of any kind or character, except as are specifically authorized herein or in writing by the Licensor.
- b) Licensee shall maintain those portions of the Licensed Spaces in the condition as of the date of this Agreement, usual wear and tear and damages beyond the Licensee's control excepted. Licensee shall have no responsibility to undertake repairs associated with the Licensed Spaces.
- c) Licensee agrees that those portions of the Licensed Spaces licensed hereunder shall not be used for any illegal or immoral purpose.
- d) Licensee agrees to keep those portions of the Licensed Spaces licensed hereunder in a clean and tidy state.
- e) Licensee shall not place or store, nor permit to be placed or stored, any Hazardous Substances (as defined in 42 U.S.C. Sections 9601, et seq.), petroleum products or other pollutants, toxic substances or environmental hazards on or under the Licensed Spaces. In the event that such substances are inadvertently drained or spilled upon the Licensed Spaces, the Licensee agrees to be responsible for all costs attributable to or arising from the removal and clean up of said substances, to the satisfaction of Licensor, from the Licensed Spaces. Notwithstanding the foregoing, Licensor represents to the best of its knowledge that there are no hazardous materials in, on or under the Licensed Spaces and related real property and Licensor assumes responsibility for all costs associated with the removal of any hazardous materials present on, at or under the Licensed Spaces and/or the related real property or associated with any claims relating to hazardous materials, past, present or future, and to, the extent permitted by law, Licensor shall provide Licensee with an indemnification with respect to said hazardous materials, other than claims resulting from the negligence or misconduct of Licensee.

FOLLOW-UP APPROVAL ACTION (City Clerk)

Typed Name and Title

Ricky L. Clark, City Manager

Date

May, 9, 2022

Signature

City Clerk's Office

Following the initial term, this Agreement may be renewed under the same terms and conditions for up to seven (5) consecutive one-year renewal terms, with each renewal term commencing on the first calendar day which follows the termination of the preceding initial term or renewal term ("Renewal Date") unless (i) Licensee gives notice of cancellation to Licensor at least sixty (60) days prior to such Renewal Date, or (ii) Licensor gives notice of cancellation to the Licensee at least sixty (60) days prior to such Renewal Date. The initial term and any renewal terms are referred to herein as the "Term."

Staff is recommending approval of this agreement.

Fiscal Impact

(Include projected cost, approved budget amount and account number, source of funds, and any future funding requirements.)

Exhibits Attached *(Provide copies of originals, number exhibits consecutively, and label all exhibits in the upper right corner.)*

- ATT License Agreement- Parking on West Mill Street

Staff Recommendation *(Type Name, Title, Agency and Phone)*

Approval

PARKING LICENSE AGREEMENT

THIS PARKING LICENSE AGREEMENT ("Agreement"), made and entered into this ___ day of May, 2022, by and between AT&T Services, Inc. a Delaware corporation, hereinafter referred to as "Licensee", and the City of Jonesboro, Georgia, a municipal corporation duly incorporated under the laws of Georgia, hereinafter referred to as "Licensor".

In consideration of the mutual promises hereunder and other good and valuable consideration, the receipt and sufficiency is hereby acknowledged, the parties agree as follows:

- 1. Licensor hereby grants Licensee an exclusive license to use 25 parking spaces in the parking area located at 130, 134 and 138 West Mill Street, Jonesboro Georgia, 30326, and delineated on the site plan attached hereto and made a part hereof as Exhibit A ("Licensed Spaces Spaces"), between the hours of 7:00 am and 7:00 pm, Monday through Saturday. The license granted hereunder shall be limited to a license to park Licensee-marked and employee automobiles. Said license is not intended to and does not grant to Licensee any property interest in the Licensor's Property. Under no circumstances shall the license be deemed to require the Licensor to grant to Licensee any easements or other property interests of any kind whatsoever.
- 2. For Licensee's use of the Licensed Spaces, Licensee agrees to pay Licensor a monthly license fee in the amount of thirty dollars (\$30.00) / per space. The Monthly license fee is due no later than the fifth business day of each month. From time to time during Term of this Agreement, Licensee may reduce the number of Licensed Spaces or increase the number of Licensed Spaces by providing 60 days' written notice to Licensor of its desire to reduce or increase the number of Licensed Spaces; provided, however, Licensor shall have sole discretion to deny any request to increase the number of Licensed spaces.
- 3. Each of the Licensed Spaces may be painted as "RESERVED" and 4 signs may be erected indicating that Licensee shall have the exclusive use of the reserved parking spaces during the hours of 7am - 7pm, Monday - Saturday. The size, location, and style of all identification will be subject to reasonable approval by Licensor. All identification will be at the sole cost of Licensee and upon the termination of the parking lease, all identification will be removed at the sole cost of Licensee.
- 4. Conditions
 - (a) Licensee shall not place or construct upon, over or under the Licensed Spaces any installation or structure of any kind or character, except as are specifically authorized herein or in writing by the Licensor.
 - (b) Licensee shall maintain those portions of the Licensed Spaces in the condition as of the date of this Agreement, usual wear and tear and damages beyond the Licensee's control excepted. Licensee shall have no responsibility to undertake repairs associated with the Licensed Spaces.
 - (c) Licensee agrees that those portions of the Licensed Spaces licensed hereunder shall not be used for any illegal or immoral purpose.

Attachment: ATT License Agreement- Parking on West Mill Street (3141 : AT&T - Parking Lot Renewal)

- (d) Licensee agrees to keep those portions of the Licensed Spaces licensed hereunder in a clean and tidy state.
- (e) Licensee shall not place or store, nor permit to be placed or stored, any Hazardous Substances (as defined in 42 U.S.C. Sections 9601, et seq.), petroleum products or other pollutants, toxic substances or environmental hazards on or under the Licensed Spaces. In the event that such substances are inadvertently drained or spilled upon the Licensed Spaces, the Licensee agrees to be responsible for all costs attributable to or arising from the removal and clean up of said substances, to the satisfaction of Licensor, from the Licensed Spaces. Notwithstanding the foregoing, Licensor represents to the best of its knowledge that there are no hazardous materials in, on or under the Licensed Spaces and related real property and Licensor assumes responsibility for all costs associated with the removal of any hazardous materials present on, at or under the Licensed Spaces and/or the related real property or associated with any claims relating to hazardous materials, past, present or future, and to, the extent permitted by law, Licensor shall provide Licensee with an indemnification with respect to said hazardous materials, other than claims resulting from the negligence or misconduct of Licensee.
5. This Agreement shall comply with O.C.G.A. § 36-60-13. Accordingly the initial term of this Agreement shall commence on the "Effective Date," which will be the first day of the month following the date of the full execution of this agreement, and shall run for a term of one (1) year. Following the initial term, this Agreement may be renewed under the same terms and conditions for up to seven (5) consecutive one-year renewal terms, with each renewal term commencing on the first calendar day which follows the termination of the preceding initial term or renewal term ("Renewal Date") unless (i) Licensee gives notice of cancellation to Licensor at least sixty (60) days prior to such Renewal Date, or (ii) Licensor gives notice of cancellation to the Licensee at least sixty (60) days prior to such Renewal Date. The initial term and any renewal terms are referred to herein as the "Term."
6. Notices shall be sent by U.S. registered, certified mail, Fed-Ex, UPS with a return receipt requested, and shall be deemed effective upon receipt or refusal of delivery. Notices shall be sent to the following addresses:

If to Licensor:

Mayor
 City of Jonesboro, Georgia
 124 North Ave
 Jonesboro GA 30236

If to Licensee:

AT&T CRE Lease Administration

One AT&T Way, Room 1B201

Lease# 10015856 _____
 Bedminster, NJ 07921

With a copy to:

AT&T Services, Inc.
 Attn: James "Chip" Wood
 Transaction Manager - Global Real Estate
 2nd Floor
 1057 Lenox Park Blvd
 Atlanta, GA 30319

7. Licensor shall, unless specified herein to the contrary, maintain and repair the Licensed Spaces in good repair during the term of this Agreement. For the purposes of this License, "good repair" shall mean a state of repair that will satisfy a reasonable person using the premises for commercial parking. Licensor shall keep the Licensed Spaces free from ice or snow or other obstruction and shall not impede access to the Licensed Spaces. If Licensor fails to maintain the Licensed Spaces in good repair at any point during the term of the Agreement, Licensee shall provide Licensor written notice identifying said repair. Licensor shall have thirty (30) days to cure said repair and if Licensor fails to complete such repair within the agreed thirty (30) day period, Licensee shall be entitled to (a) immediately terminate this license or (b) withhold the license fee provided for in paragraph (2) until such repair is made by Licensor.

8. EXCEPT AS EXPRESSLY PROVIDED HEREIN, THE LICENSED PREMISES HEREIN IS PROVIDED ON AN "AS IS" BASIS AND TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW IS PROVIDED WITHOUT ANY EXPRESS WARRANTY, IMPLIED WARRANTY, OR ANY OTHER TYPE OF WARRANTY, INCLUDING, WITHOUT LIMITATION, ANY IMPLIED WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE, OR NON-INFRINGEMENT OF THIRD PARTY RIGHTS. THE LICENSEE ACCEPTS ACCESS TO THE PROPERTY IN ITS PRESENT CONDITION. LICENSOR MAKES NO REPRESENTATION, WARRANTY, OR GUARANTY AS TO THE RELIABILITY, QUALITY, SUITABILITY, OR COMPLETENESS OF THE LICENSED SPACES. LICENSEE ASSUMES ALL RISK AS TO USE OF THE SPACES. TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, IN NO EVENT WILL LICENSOR OR ITS AFFILIATES BE LIABLE FOR ANY DAMAGES, INCLUDING INDIRECT, SPECIAL, INCIDENTAL OR CONSEQUENTIAL DAMAGES, ARISING OUT OF THE USE OF THE LICENSED SPACES, INCLUDING, WITHOUT LIMITATION, DAMAGES FOR LOST PROFITS, LOSS OF GOODWILL, WORK STOPPAGE, OR ANY OTHER COMMERCIAL DAMAGES OR LOSSES, EVEN IF ADVISED OF THE POSSIBILITY THEREOF, AND

REGARDLESS OF WHETHER THE LEGAL OR EQUITABLE THEORY UPON WHICH THE CLAIM IS BASED IS CONTRACT, TORT, OR ANY OTHER THEORY.

9. Insurance. Licensor shall maintain in full force and effect during the term of the Agreement all necessary risk property damage insurance equal to the full replacement value of the Licensed Spaces and commercial general liability insurance in customary amounts with an insurance company licensed in the state in which the Licensed Spaces are located.

Licensee shall maintain its own liability insurance for the Licensed Spaces during the term of this Agreement and shall name the Licensor as an additional insured.

Licensor and Licensee shall mutually release each other from liability for any loss to the extent of available insurance proceeds for property loss or damage, including without limitation, fire, extended coverage and other property insurance policies and shall waive their respective rights of recovery against each other to the extent of such coverage and shall agree to obtain any special endorsements necessary to evidence compliance with the aforementioned waiver; provided however, such release or waiver shall not abrogate Licensee's duty to indemnify Licensor in accordance with Section 14.

10. Restoration. Upon the expiration of the this Agreement, Licensee shall return possession of the Licensed Spaces to Licensor in "broom-clean" condition, ordinary wear and tear, damage due casualty or condemnation, and matters which are the responsibility of Licensor under this Agreement excepted. Prior to such expiration or termination of the Agreement or vacation of any portion of the Licensed Spaces, Licensee shall remove from the Licensed Spaces all visible painted "RESERVED" areas as well as the four (4) signs that may have **been** erected pursuant to Section 3.
11. Licensor warrants and represents that it is the owner of, or the authorized representative or agent of the owner of, the Licensed Spaces with full power and authority to execute this Agreement.
12. If the Licensed Spaces shall be taken by right of eminent domain, in whole or in part, then this Agreement, at the option of either party, shall terminate and the license fee shall be properly apportioned to the date of such taking.
13. In the event the Licensed Spaces are rendered unfit for Licensee's purposes by casualty, this Agreement will immediately terminate and no license fee shall accrue to Licensor from the date of such casualty. In the event the Licensed Spaces are damaged by casualty so that there is partial destruction of the Licensed Spaces or such damage as to render the Licensed Spaces partially unfit for Licensee's purposes, either party may, within five (5) days of such occurrence, terminate this Agreement by giving written notice to the other party. Such termination shall be effective not less than fifteen (15) days from the date of mailing of the notice. License fees shall be apportioned to the effective date of termination.

14. To the fullest extent permitted by law, Licensee shall indemnify, save and hold harmless Licensor, its employees and agents, against any and all claims, damages, liability and court awards including costs, expenses, and attorney fees incurred as a result of any act or omission by Licensee, or its employees, agents, or assignees pursuant to the terms of this Agreement. The liability provisions of this Agreement shall survive the expiration or earlier termination of this Agreement.

15. Miscellaneous

(a) This Agreement shall be governed by and construed in accordance with the laws of the State of Georgia. If any of the provisions of this Agreement shall be declared invalid or unenforceable by laws applicable thereto, or unenforceable as to certain parties, then the performance of said provision shall be excused by the parties hereto and the remaining provisions of this Agreement shall remain in full force and effect.

(b) Licensee may not assign this Agreement, in whole or in part, without the prior written consent of Licensor. Notwithstanding the foregoing, Licensee may assign this Agreement in all or part to a parent, affiliate, or a subsidiary of Licensee without Licensor's prior written consent. Any right held by the Licensee under the Lease shall be held equally by the parent, subsidiary, or affiliate of Licensee. Any assignment shall not release Licensee from any obligation or liability under this Agreement, except that Licensee shall be released from all obligations and liabilities accruing after the date of any assignment if the assignee has a net worth at least equal to or greater than that of Licensee on the date hereof, and Licensor shall execute such confirmation of any such release as Licensee may reasonably request. Any assignment shall provide that the assignee expressly assumes all the obligations of this Lease on Licensee's part to be performed.

(c) This Agreement shall be binding on and inure to the benefit of the parties hereto and their respective successors and permitted assigns.

(d) The headings contained herein are for the convenience of the parties only and shall not be interpreted to limit or affect in any way the meaning of the language contained in this Agreement.

(e) This Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original, but all of which together shall constitute the same Agreement. Any signature page of any such counterpart, or any electronic facsimile thereof, may be attached or appended to any other counterpart to complete a fully executed counterpart of this Agreement, and any telecopy or other facsimile transmission of any signature shall be deemed an original and shall bind such party.

(f) This Agreement, including all exhibits hereto (which are incorporated herein by this reference), contains the entire agreement and understanding concerning the subject matter hereof between the parties hereto. No waiver, termination, or discharge of this Agreement, or any of the terms or provisions hereof, shall be binding upon either party hereto unless

confirmed in writing by both parties. This Agreement may not be modified or amended, except by a writing executed by both parties hereto. No waiver by either party hereto of any term or provision of this Agreement or of any default hereunder shall affect such party's rights thereafter to enforce such term or provision or to exercise any right or remedy in the event of any other default, whether or not similar.

[SIGNATURES APPEAR ON FOLLOWING PAGE]

Attachment: ATT License Agreement- Parking on West Mill Street (3141 : AT&T - Parking Lot Renewal)

IN WITNESS WHEREOF, the Parties intending to be legally bound hereby, have executed this Agreement as of the date first above written.

LICENSEE:

AT&T SERVICES, INC.

James "Chip" Wood

LICENSOR

CITY OF JONESBORO, GEORGIA

Attachment: ATT License Agreement- Parking on West Mill Street (3141 : AT&T - Parking Lot Renewal)

SIGNATURE PAGE
JONESBORO PARKING LICENSE AGREEMENT

Exhibit A



EXHIBIT A - LICENSED PREMISES
JOINESBORO, GA

Attachment: ATT License Agreement- Parking on West Mill Street (3141 : AT&T - Parking Lot Renewal)



CITY OF JONESBORO, GEORGIA COUNCIL
Agenda Item Summary

Agenda Item #

13.12

- 12

COUNCIL MEETING DATE

May 9, 2022

Requesting Agency (Initiator)

Office of the City Manager

Sponsor(s)

Requested Action *(Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)*

Council to consider approval of a quote in the amount of \$5,706.00 as submitted by DAF Concrete to for emergency pot hole repair work along McDonough Street.

Requirement for Board Action *(Cite specific Council policy, statute or code requirement)*

Is this Item Goal Related? *(If yes, describe how this action meets the specific Board Focus Area or Goal)*

Yes **Transportation Infrastructure**

Summary & Background

(First sentence includes Agency recommendation. Provide an executive summary of the action that gives an overview of the relevant details for the item.)

In a response to several complaints from those riding on McDonough Street, staff is seeking approval to have some pot hole repair work complete. The proposed bid includes patching five potholes with the following sizes:

“10x10”

‘16x10”

“10x15”

“14x12”

“7x8”

Each repair includes removal, compaction, and 4” of topping. Of the course of the next few weeks, Director Eberhart will begin accessing all roads and coming back before Mayor & Council with a recommended plan moving forward to ensure that these type matters are quickly addressed.

About DAF:

DAF Concrete Inc. was established in 2003 and located directly beside Tara Wrecker. They have done worked with various municipalities around the County.

Fiscal Impact

(Include projected cost, approved budget amount and account number, source of funds, and any future funding requirements.)

Total Cost - \$5,706.00

Funding Source – 2015 SPLOST proceeds

FOLLOW-UP APPROVAL ACTION (City Clerk)

Typed Name and Title

Ricky L. Clark, City Manager

Date

May, 9, 2022

Signature

City Clerk's Office

Exhibits Attached (Provide copies of originals, number exhibits consecutively, and label all exhibits in the upper right corner.)

13.12

- Quote - Pothole Repair (City of Jonesboro) 4.29.2022 (003)

Staff Recommendation (Type Name, Title, Agency and Phone)

Approval



DAF Concrete
Reliability is our promise!

QUOTE

9160 Turner Rd
Jonesboro, GA, 30236
P: 770.629-4036
Cell: 404.433.8824

DATE
QUOTE

April 29, 2022

Dwayne Eberhart
deberhart@jonesboroga.com

TO City of Jonesboro
124 North Ave.
Jonesboro, GA, 30236

SALESPERSON	JOB	P.O.	DUE DATE
Antonio Sanchez	Pothole Repair		

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	LINE TOTAL
112 -122 N McDonough St., Jonesboro, GA					
	Patch #1 (10'x10')	100	SF	\$ 9.00	\$ 900.00
	Patch #2 (16'x10')	160	SF	\$ 9.00	\$ 1,440.00
	Patch #3 (10'x15')	150	SF	\$ 9.00	\$ 1,350.00
	Patch #4 (14'x12')	168	SF	\$ 9.00	\$ 1,512.00
	Patch #5 (7'x8') Intersection King St. & N McDonough St.	56	SF	\$ 9.00	\$ 504.00
	Each Patch Repair includes, Removal, Compaction and Install of 4" Topping.				

Project Total	\$5,706.00
Current Payment Due	
Balance	\$5,706.00

DAF Concrete, Inc.
THANK YOU FOR YOUR BUSINESS!

Attachment: Quote - Pothole Repair (City of Jonesboro) 4.29.2022 (003) (3145 : Pothole Repair Work - McDonough Street)



CITY OF JONESBORO, GEORGIA COUNCIL
Agenda Item Summary

Agenda Item #

13.13

- 13

COUNCIL MEETING DATE

May 9, 2022

Requesting Agency (Initiator)

Police

Sponsor(s)

Requested Action *(Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)*

Council to consider approval of executing a contract to include Flock in the RedSpeed digital enforcement cameras.

Requirement for Board Action *(Cite specific Council policy, statute or code requirement)*

Is this Item Goal Related? *(If yes, describe how this action meets the specific Board Focus Area or Goal)*

Yes **Safety, Health and Wellbeing**

Summary & Background

(First sentence includes Agency recommendation. Provide an executive summary of the action that gives an overview of the relevant details for the item.)

The Jonesboro Police Department is requesting approval to execute a contract to incorporate Flock within the RedSpeed digital enforcement cameras. Jonesboro Police Department previously entered into an agreement with RedSpeed to place speed detection cameras in our school zones, with the goal of enhancing the safety of our child students and motoring public. Warning signs have been placed in the areas with cameras, and we are currently on a 30-day warning period. The program is set to go live on May 23, 2022.

RedSpeed has a collaborative partnership with Flock, one of the leading companies in stationary License Plate Reader Technology (LPR). According to Flock, the technology has played a critical role in making communities safer since 2017, with a 70% reported reduction in crime in many cities. Several of our surrounding agencies are currently operating Flock in their jurisdictions, and we have collaborated with them on some of our cases.

RedSpeed will mount Flock technology in the existing detection devices, giving 24/7 stationary LPR coverage at each location. The program would pose no expense to the City of Jonesboro. RedSpeed will increase the fine amounts of violations by a minimum of approximately \$5.00 over the life of the agreement.

Fiscal Impact

(Include projected cost, approved budget amount and account number, source of funds, and any future funding requirements.)

Exhibits Attached *(Provide copies of originals, number exhibits consecutively, and label all exhibits in the upper right corner.)*

-

Staff Recommendation *(Type Name, Title, Agency and Phone)*

Approval

FOLLOW-UP APPROVAL ACTION (City Clerk)

Typed Name and Title

Ricky L. Clark, City Manager

Date

May, 9, 2022

Signature

City Clerk's Office



CITY OF JONESBORO, GEORGIA COUNCIL
Agenda Item Summary

Agenda Item #

13.14

- 14

COUNCIL MEETING DATE

May 9, 2022

Requesting Agency (Initiator)

Office of the City Manager

Sponsor(s)

Requested Action (Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)

Council to consider approval of a Memorandum of Understanding between the City of Jonesboro and Nourishing Hands, Inc for the establishment of a Summer Internship Program.

Requirement for Board Action (Cite specific Council policy, statute or code requirement)

Is this Item Goal Related? (If yes, describe how this action meets the specific Board Focus Area or Goal)

Yes Innovative Leadership

Summary & Background

(First sentence includes Agency recommendation. Provide an executive summary of the action that gives an overview of the relevant details for the item.)

Councilwoman Sartor presented to the Council a few months back a proposal regarding a Summer Work-Based Learning Internship Program. Upon discussion, Council tasked Staff with completing a Memorandum of Understanding by and between the City of Jonesboro and Nourishing Hands, Inc.

In working with Councilwoman Sartor, the following questions were asked.

- We are treating the intern as a private contractor, correct? Who would remit the invoices for payment – the intern or Nourishing Hands, Inc. At what point would the need to get paid (i.e. beginning of the month, mid-month or end of internship). **We would remit invoices for payment to Nourishing Hands. Preference would be for two payments to be made (mid June and at the end of the intern; specific dates are flexible)**
- How many would you anticipate us interviewing, and when would we need to start? Is there a selection criterion that we would use or is it to only familiarize them with the interview process? **We would interview no more than 4. Ideally, we would only interview 2. The interview is so the intern can have the experience of an actual interview. I could help create interview questions. Interviews would begin in early May.**
- If the intern does not work the noted six 20-hour workweeks, is the full pay still \$600? **20 hour work weeks are a requirement of the program. If the intern is not able to do 20 hours in one week due to an emergency, we can extend the internship or allow them to make up the time the following week.**
- What type of application form do you propose? I'm only asking because depending upon the nature of the personnel that the intern is shadowing, we will have to have them do some Security & Integrity training, but it's a simple process. **The founder will work on an application. They are open to any specifics that need to be on the application or if we want to provide our own application.**
- I'll do some legal research, but are you familiar with if there is a provision that allows us not to deduct applicable FICA taxes? I also wonder how we will handle the 10-99 since the payment over the budget cycle will be over \$600. Would the 10-99 go to the intern or Nourishing Hands? **I just spoke with the founder and the 10-99 will go to Nourishing Hands. Their CPA indicated that this is the correct way for tax purposes.**
- Of course, we will lay out in the Memorandum of Understanding that the Intern understands, acknowledges, and agrees that he/she is not an employee of the City of Jonesboro and that he/she shall not have, be entitled to or receive any of the benefits offered to full-time employees of the City of Jonesboro. **Agreed**
- In assigning the prospective interns, how will we know before the interview specifics relative to the field of study the interns are looking to go in? That way, we can tailor the interview to that type of a role and assign projects that

FOLLOW-UP APPROVAL ACTION (City Clerk)

Typed Name and Title

Ricky L. Clark, City Manager

Date

May, 9, 2022

Signature

City Clerk's Office

closely mirror their desires. We have decided that the scope of the internship will be more general than speak to a particular department. The interview questions will relate to general workforce experience/interests. We would also provide questions to the interns ahead of time. This is more of a “mock” interview. Sample questions: 1. Tell us about yourself. 2. What interests you the most about City Government? 3. What do you hope to learn from your intern experience? 4. What do you find the most interesting about the City of Jonesboro?

- One final question, I noticed that the Chamber of Commerce was listed as a project for the intern – will the intern spend hours with them as well. In an attempt to make sure the intern has a meaningful 20 hour week experience, I spoke with Valencia about activities that they could participate in. One idea was to have the interns attend the June monthly networking event with one of the Council Members and/or assist with a ribbon cutting (preferably with a new business in the City).

Based upon our understanding of the program, the attached Memorandum of Understanding was drafted to speak to the intent of the partnership. Staff will work to ensure that the program is laid out for the interns based upon their field of study and or desires for their career. Each Department will have the opportunity to utilize the interns.

- 1) Description of the Program - The Program shall begin on May 31, 2022 and end on July 1, 2022. The NHI and the City agree to perform the obligations provided on Exhibit “A” attached hereto and incorporated herein.
- 2) Compensation - In exchange for the services provided by the youth interns to the City, the City shall pay a \$600.00 stipend to the NHI for each intern performing work under this Agreement. Said stipend shall be paid in two installments, the first of which shall be due and payable on June 15, 2022 and the second on July 1, 2022.

Fiscal Impact

(Include projected cost, approved budget amount and account number, source of funds, and any future funding requirements.)

Exhibits Attached *(Provide copies of originals, number exhibits consecutively, and label all exhibits in the upper right corner.)*

- MEMORANDUM OF UNDERSTANDING- Jonesboro and NHI

Staff Recommendation *(Type Name, Title, Agency and Phone)*

Approval

**MEMORANDUM OF UNDERSTANDING
BETWEEN
THE CITY OF JONESBORO AND
NOURISHING HANDS, INC.**

This Memorandum of Understanding (hereinafter “MOU” or “Agreement”) is made by and between the CITY OF JONESBORO (hereinafter “City”), a Georgia municipal corporation whose address is 124 North Avenue, Jonesboro, Georgia 30236 and NOURISHING HANDS, INC. (hereinafter “NHI”), a Georgia non-profit corporation whose address is 16839 Shangrila Way, Riverdale, Georgia 30296.

RECITALS

WHEREAS, the City recognizes that young people, especially those from underserved and underrepresented communities, face many challenges finding meaningful employment experiences to prepare them to enter into the workforce; and

WHEREAS, NHI is a non-profit corporation focused on providing youths with training and internship opportunities to ensure economic growth, development and stability; and

WHEREAS, the City desires to participate in NHI’s 2022 Summer Internship Program (hereinafter “Program”) and establish internships for youths to gain professional career experiences in municipal government; and

WHEREAS, the parties desire to enter this MOU to provide for the establishment and administration of the Program.

NOW THEREFORE, in consideration of the premises and mutual covenants set forth herein and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

- 1) **DESCRIPTION OF PROGRAM**: The Program shall begin on May 31, 2022 and end on July 1, 2022. The NHI and the City agree to perform the obligations provided on Exhibit “A” attached hereto and incorporated herein.
- 2) **TERM**: The term of this Agreement shall commence on the date all parties have executed this Agreement and continue until the completion of the Program, unless otherwise terminated or amended pursuant to this Agreement.
- 3) **COMPENSATION**: In exchange for the services provided by the youth interns to the City, the City shall pay a \$600.00 stipend to the NHI for each intern performing work under this Agreement. Said stipend shall be paid in two installments, the first of which shall be due and payable on June 15, 2022 and the second on July 1, 2022.

- 4) **TERMINATION FOR CONVENIENCE**: The City may at any time by written notice terminate all or any part of this Agreement for the City's convenience.
- 5) **ASSIGNMENT AND SUBCONTRACTING**: The Contractor shall not assign this Agreement or any portion of this Agreement without the prior express written consent of the City.
- 6) **WORK ON THE CITY'S DESIGNATED PREMISES**: In the event that the NHI, its, employees, interns, agents or subcontractors enter the City's designated premises for any reason in connection with this Agreement, In the event that the Contractor, the Contractor's employees or agents or the Contractor's subcontractors enter the City's designated premises for any reason in connection with this Agreement, the Contractor and such other parties shall observe all security requirements and all plant safety, plant protection, and traffic regulations.
- 7) **RELATIONSHIP OF THE PARTIES**:
- a. **Independent Contractors**. Nothing contained herein shall be deemed to create any relationship other than that of independent contractor between the City and Contractor. This Agreement shall not constitute, create, or otherwise imply an employment, joint venture, partnership, agency or similar arrangement between the City and Contractor. It is expressly agreed that Contractor is acting as an independent contractor and not as an employee in providing the Services under this Agreement.
 - b. **Employee Benefits**. Contractor shall not be eligible for any benefit available to employees of the City including, but not limited to, workers' compensation insurance, state disability insurance, unemployment insurance, group health and life insurance, vacation pay, sick pay, severance pay, bonus plans, pension plans, or savings plans.
 - c. **Payroll Taxes**. No income, social security, state disability or other federal or state payroll tax will be deducted from payments made to Contractor under this Agreement. Contractor shall be responsible for all FICA, federal and state withholding taxes and workers' compensation coverage for any individuals assigned to perform the Services for the City.
- 8) **INDEMNIFICATION**. To the fullest extent permitted by law, NHI agrees to indemnify, defend, and hold harmless the City and its officers, officials, employees, agents, and legal representatives (collectively, the "City Indemnitees") from and against any and all liabilities, demands, losses, damages, fines, penalties, costs or expenses (including but not limited to reasonable attorney's fees and costs or fines or penalties charged by any governmental entity), incurred by any City Indemnitee as a result of or arising out of (i) the wrongful misconduct or negligence (including fraud) of NHI or its interns, employees, agents, and representatives in performing this Agreement; or (ii) failure by NHI or its interns, employees, agents, and representatives to comply with all applicable federal, state, or local law, rule or regulation in connection with services

provided under this Agreement. NHI expressly understands and agrees that any bond or insurance protection required by this Agreement, or otherwise provided by NHI, shall in no way limit the responsibility to indemnify, keep and save harmless and defend the City Indemnitees as provided herein. These obligations shall survive termination.

- 9) **RISK MANAGEMENT REQUIREMENTS**: The NHI shall abide by the City's applicable Risk Management Requirements attached to this Agreement as Exhibit B and hereby incorporated into this Agreement.
- 10) **NOTICES**: All notices required or permitted to be given hereunder shall be deemed to be properly given if delivered in writing personally or sent by United States certified or registered mail addressed to the NHI or the City, as the case may be, with postage thereon fully prepaid. The effective time shall be at the time of mailing.
- 11) **CONFIDENTIAL INFORMATION**. NHI acknowledges that it may have access to and become acquainted with confidential information, including, but not limited to, any information the disclosure of which is limited by state or federal law. Unless approved in advance in writing or is required to be disclosed by court order, subpoena or by law, neither NHI nor any of its employees, will disclose, transfer, distribute or allow access to any confidential information of the other party to third parties. These obligations shall survive termination.
- 12) **GOVERNING LAW AND CONSENT TO JURISDICTION**. This Agreement is made and entered into in the State of Georgia, and this Agreement and the rights and obligations of the parties hereto shall be governed by and construed according to the laws of the State of Georgia without giving effect to the principles of conflicts of laws. The jurisdiction for resolution of any disputes arising from this Agreement shall be in the State Courts of Clayton County, Georgia.
- 13) **INTERPRETATION**. The Parties acknowledge that this Agreement and all the terms and conditions herein have been fully reviewed and negotiated by the Parties. Having acknowledged the foregoing, the Parties agree that any principle of construction or rule of law that provides that, in the event of any inconsistency or ambiguity, an agreement shall be construed against the drafter of the agreement shall have no application to the terms and conditions of this Agreement.
- 14) **AMENDMENTS**. Any and all modifications or changes to this Agreement must be in writing and signed by the parties to this Agreement.
- 15) **COUNTERPARTS**. This Agreement may be executed in multiple counterparts, each of which shall constitute the original, but all of which taken together shall constitute one and the same Agreement. PDF signatures shall constitute original signatures.

16) **ENTIRE AGREEMENT.** This Agreement, which includes the exhibits attached hereto, contains the entire agreement and understanding of the parties with respect to the subject matter hereof, and supersedes and replaces any and all prior discussions, representations and understandings, whether oral or written. To the extent any exhibits conflict with this Agreement, this Agreement shall control.

IN WITNESS WHEREOF said parties have hereunto set their seals the day and year written below.

Executed on behalf of:

CITY OF JONESBORO, GEORGIA

BY: _____

TITLE:

DATE:

NOURISHING HANDS, INC.

BY: _____

TITLE:

DATE:

Attachment: MEMORANDUM OF UNDERSTANDING- Jonesboro and NHI (3146 : Councilwoman Sartor - Summer Internship)



Nourishing Hands Employment, Work-Based Learning Scope

Nourishing Hands Inc. (NHI) believes that an intentional and strategically implemented youth employment program is the pathway to securing a promising career. We invest in our participants today by providing training and internship opportunities, to ensure economic growth, development, and stability. Youth unemployment is a problem that must be addressed, because it has significant negative repercussions, including social exclusion and unrest. By investing in/ opportunities that provide career experiences and internships for youth, especially those from underserved and underrepresented communities, we help maximize talents and facilitate productivity and development.

Our Employment initiative accepts the challenge of being the game-changer in setting new trajectories for our youth. Our employment program runs for a total of eight guided by our thoroughly crafted curriculum, and our six hours of intense work-based learning activities. We have invested large amounts of resources to ensure that our participants are ready to begin the process of meeting workforce demands or the twenty-first century.

At this juncture, we are seeking partners who are as passionate as we are and believe that creating opportunities for you today only creates a better tomorrow. We have identified your organization as a potential partner for our 2022 Summer Internship program. We request that our partners create a five to six-week project to allow our program participants an opportunity to apply the knowledge they received in a professional setting. Additionally, we ask that our partners provide a stipend of \$600 for each intern. The Stipends will be made into the organization's account for distribution to the interns.

2022 internship begins May 31st and ends on July 1st. Interns are required to work a maximum of 20 hours a week.

Internship Scope and Process

Work-Based Learning

The process runs for four to six additional weeks after the participants have completed the education and employment initiatives. These sessions allow our participants to put the knowledge acquired from the mentoring sessions into practice, in preparation for their internship opportunities. During this phase, the participants learn basic employable skills: resume creation, cover letter creation, interviewing techniques, work plan development, document presentation, teamwork skills, virtual etiquette, virtual platform usage, and basic knowledge of Microsoft office suites.

Mock interview preparation

We coach our participants on skillsets required for career success. These interviews are conducted by individuals (volunteers) who are not mentors. We discuss topics about: arrival time to the interview, proper attire for the interview, documents to bring to the interview, and questions to ask during the interview. Participants complete a mock interview with professionals other than their mentors. Participants receive feedback on ways to enhance their professional profile to secure an internship opportunity.

The Prospective Internship Interview

The interview allows participants to utilize their newly acquired professional skills. Participants are required to select three possible internship choices from the list of partners and come prepared to ask and answer questions about them. Participants must also give the interviewer a business card and ask for a way to maintain contact with the interviewer.

Our Internships are all paid or stipend opportunities. They are available to youth ages 16-24 who are enrolled in high school or those in other community programs after they have completed our employment and education mentoring sessions and the Work-Based Learning (WBL) career readiness training. NHI partners with businesses and other local corporations to place students in jobs that will teach them both life and professional skills. Students may work up to 20 hours weekly during the summer internships.

Participants responsibilities to internship:

- Report on time for assignments which may include some weekends.
- Ask the supervisor for clarification on tasks that are not clear to them.
- Submit all assigned projects on time.
- Solicit feedback on submitted projects from the immediate supervisor.
- Create a 5-10 minute presentation providing highlights of their internship experience to be presented at the City of Jonesboro Council meeting on August 8th.

Nourishing Hands responsibilities:

- Contact internship partner twice via email or phone (Weeks 2&4)
- Promptly address any concerns the partners may have with the participants.
- Schedule and conduct close-out sessions meeting with partner and participant (week5)

Attachment: MEMORANDUM OF UNDERSTANDING- Jonesboro and NHI (3146 : Councilwoman Sartor - Summer Internship)

Internship partners' responsibilities:

- Provide prospective interns with the opportunity to interview for the internship.
- Provide projects that are comparable to participants age and skill level (with detailed explanations).
- Entry-level projects requiring basic typing, functional knowledge of Microsoft office suites, and soft skills.
- Provide six 20-hour work weeks from May 31st, 2022, to July 1st, 2022
- Require a maximum of 4 hours a day (typically 9:00 a.m.-1:00 p.m.)
- Allow at least 72 hr. submission time for assigned project
- Pay a stipend \$600.

Scope of Internship Assignments:

- Assist Code Enforcement with one beautification project
- Clerical tasks to include but not limited to data entry, filing, mailings, answering the phone, and other general administrative tasks as assigned by City Staff.
- Assist with marketing, planning, and logistics for Juneteenth Celebration
- Support various activities with Clayton County Chamber of Commerce
- Provide support within the Jonesboro Police Department

EXHIBIT B
RISK MANAGEMENT REQUIREMENTS

The Contractor will provide minimum insurance coverage and limits as per the following: The Contractor will file with the City Certificates of Insurance, certifying the required insurance coverage and stating that each policy has been endorsed to provide thirty (30) days' notice to the City in the event that coverage is cancelled, non-renewed or the types of coverage or limits of liability are reduced below those required. All bonds and insurance coverage must be placed with an insurance company approved by City Management, admitted to do business in the State of Georgia, and rated Secure ("B+" or better) by A.M. Best Company in the latest edition of Property and Casualty Ratings, or rated by Standard & Poors Insurance Ratings, latest edition as Secure ("BBB" or better). Worker's Compensation self-insurance for individual Contractors must be approved by the Worker's Compensation Board, State of Georgia and/or Self-Insurance pools approved by the Insurance Commissioner, State of Georgia.

CONTRACTS FOR UP TO \$50,000

Worker's Compensation – Worker's Compensation coverage on a statutory basis for the State of Georgia with an Employer's Liability limit of \$100,000 each Accident, Disease \$100,000 each employee, \$500,000 Disease policy limit.

Automobile Liability – Automobile liability coverage for owned, hired and non-owned vehicles in the amount of \$500,000 combined single limit.

Commercial General Liability – Coverage to be provided on "occurrence" not "claims made" basis. The coverage is to include Contractual liability, Per Project Limit of Liability, losses caused by Explosion, Collapse and Underground ("xcu") perils, the "City of Jonesboro" is to be added as an Additional Insured and Products and Completed Operations coverage is to be maintained for three (3) years following completion of work.

CONTRACTS FOR MORE THAN \$50,000

Worker's Compensation – Worker's Compensation coverage on a statutory basis for the State of Georgia with an Employer's Liability limit of \$1,000,000. The increased Employer's Liability limit may be provided by an Umbrella or Excess Liability policy.

Automobile Liability - Automobile liability coverage for owned, hired and non-owned vehicles in the amount of \$1,000,000 combined single limit.

Commercial General Liability – Coverage to be provided on "occurrence" not "claims made" basis. The coverage is to include Contractual liability, Per Project Limit of Liability, losses caused by Explosion, Collapse and Underground ("xcu") perils, the "City of Jonesboro" is to be added as an Additional Insured and Products and Completed Operations coverage is to be maintained for three (3) years following completion of work.

RISK MANAGEMENT REQUIREMENTS (Cont'd)

CONTRACTS FOR UP TO \$50,000

CONTRACTS FOR MORE THAN \$50,000

LIMITS OF LIABILITY:

\$1,000,000	Per Occurrence
\$1,000,000	Personal and Advertising
\$50,000	Fire Damage*
\$5,000	Medical Payments*
\$1,000,000	General Aggregate
\$1,000,000	Products/Completed Operations per Occurrence and Aggregate

**These are automatic minimums*

Owner's Protective Liability – The City's Management may, in its discretion, require Owner's Protective Liability in some situations.

Umbrella and/or Excess Liability – The umbrella or Excess Liability Policy may be used to combine with underlying policies to obtain the limits required. The Management of the City may elect to require higher limits.

Owner's Protective Liability – The City's Management may, in its discretion, require Owner's Protective Liability in some situations.

Attachment: MEMORANDUM OF UNDERSTANDING- Jonesboro and NHI (3146 : Councilwoman Sartor - Summer Internship)



CITY OF JONESBORO, GEORGIA COUNCIL
Agenda Item Summary

Agenda Item #

13.15

- 15

COUNCIL MEETING DATE

May 9, 2022

Requesting Agency (Initiator)

Office of the City Manager

Sponsor(s)

Councilmember Sartor

Requested Action *(Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)*

Councilwoman Sartor requests discussion/action relative to the use of the City Green for a "Yoga on the Green" in collaboration with the Women of Clayton County on the first Saturday of every month, May through September.

Requirement for Board Action *(Cite specific Council policy, statute or code requirement)*

Is this Item Goal Related? *(If yes, describe how this action meets the specific Board Focus Area or Goal)*

Yes Recreation, Entertainment and Leisure Opportunities

Summary & Background

(First sentence includes Agency recommendation. Provide an executive summary of the action that gives an overview of the relevant details for the item.)

Councilwoman Sartor requests discussion regarding the Yoga on the Green Event.

Email correspondence below:

From: Donya Sartor <dsartor@jonesboroga.com>

Sent: Monday, April 18, 2022 4:32 PM

To: Ricky , L. Clark, Jr. <rclark@jonesboroga.com>; Joy Day <jday@jonesboroga.com>

Subject: Yoga on the Green

Good Morning Mayor Day and Mr. Clark,

I would like to host Yoga on the Green in collaboration with the Women of Clayton County on the first Saturday of every month, May through September. I am looking for instructors that will volunteer their time. If they do charge a fee, then the cost will be shared with the Women of Clayton County. The honorarium is usually \$40-60 for a 45 minute class. Can we add this to the next Board Meeting agenda? I would like to request the use of the City Green in the Broad Street Plaza for the June, July, August, and September events (if approved).

Proposed dates are June, 4th, July 2nd, August 6th & September 3rd.

Thanks!

Donya

Fiscal Impact

(Include projected cost, approved budget amount and account number, source of funds, and any future funding requirements.)

Exhibits Attached *(Provide copies of originals, number exhibits consecutively, and label all exhibits in the upper right corner.)*

- RE_ Yoga on the Green

Staff Recommendation

(Type Name, Title, Agency and Phone)

FOLLOW-UP APPROVAL ACTION (City Clerk)

Typed Name and Title

Ricky L. Clark, City Manager

Date

May, 9, 2022

Signature

City Clerk's Office

From: [Ricky , L. Clark, Jr.](#)
To: [Donya Sartor](#); [Joy Day](#)
Subject: RE: Yoga on the Green
Date: Monday, April 18, 2022 4:58:04 PM

I will add for discussion at the May 2nd meeting.



Ricky L. Clark, Jr. | City Manager | City of Jonesboro, GA
Executive Director – Jonesboro DDA & Jonesboro Main Street
 tel: [770-478-3800](tel:770-478-3800) | fax: 770-478-3775 | rclark@jonesboroga.com |
 124 North Avenue | Jonesboro, Georgia 30236 | www.jonesboroga.com
[Like Us On Facebook](#) [Like Us on Twitter](#)

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From: Donya Sartor <dsartor@jonesboroga.com>
Sent: Monday, April 18, 2022 4:32 PM
To: Ricky , L. Clark, Jr. <rclark@jonesboroga.com>; Joy Day <jday@jonesboroga.com>
Subject: Yoga on the Green

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Proposed dates are June, 4th, July 2nd, August 6th & September 3rd.

Thanks!

Donya

Attachment: RE_ Yoga on the Green (3139 : Councilwoman Sartor - Yoga on the Green)



CITY OF JONESBORO, GEORGIA COUNCIL
Agenda Item Summary

Agenda Item #

13.16

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COUNCIL MEETING DATE

May 9, 2022

Requesting Agency (Initiator)

Office of the City Manager

Sponsor(s)

Requested Action *(Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)*

Councilwoman Sebo-Hand requests discussion relative to the Park Ranger Position and other matters at Lee Street Park.

Requirement for Board Action *(Cite specific Council policy, statute or code requirement)*

Is this Item Goal Related? *(If yes, describe how this action meets the specific Board Focus Area or Goal)*

Yes Safety, Health and Wellbeing

Summary & Background

(First sentence includes Agency recommendation. Provide an executive summary of the action that gives an overview of the relevant details for the item.)

Councilwoman Sebo-Hand requests discussion/adding relative to a Park Ranger for Lee Street Park.

Email:

My concern is that we have a lot scheduled for May plus I assume there are rentals for the pavilion too. Where are we on the RFP? Also, I believe that Public Works employees are not going to be comfortable telling guests at the park what the rules and regulations of the park are, as that is not in their wheelhouse. This is the reason that the person needs to be an Officer or Park/Security. This person could prevent a number of situations from occurring which would save Public Works time on Monday. We are so short staffed how will they also work weekends? It's difficult enough just to get the garbage picked up during the week. If we don't get a handle on this now, 30 days from now it will be so out of control it will be difficult to fix and maintain. I don't want to be at the park on opening day of the market cleaning the bathrooms, picking up trash and pulling weeds just to make it presentable. I feel that this is continually placed on the back burner.

Pat Sebo-Hand

Councilwoman

City of Jonesboro

124 North Avenue

Jonesboro, Georgia 30236

psebo@jonesboroga.com

FOLLOW-UP APPROVAL ACTION (City Clerk)

Typed Name and Title

Ricky L. Clark, City Manager

Date

May, 9, 2022

Signature

City Clerk's Office

Fiscal Impact

(Include projected cost, approved budget amount and account number, source of funds, and any future funding requirements.)

Exhibits Attached *(Provide copies of originals, number exhibits consecutively, and label all exhibits in the upper right corner.)*

-

Staff Recommendation *(Type Name, Title, Agency and Phone)*

Requested by Councilwoman Sebo-Hand