



Where Community Connects

**STOCKBRIDGE
CITY COUNCIL**

Mayor

Anthony Ford

Mayor Pro Tem Alphonso Thomas

Councilman Elton Alexander

Councilwoman Yolanda Barber

Councilman John Blount

Councilwoman LaKeisha Gantt

CITY MANAGER

Frederick Gardiner

CITY CLERK

Vanessa Holiday

CITY TREASURER

John Wiggins

CITY ATTORNEY

Quinton G. Washington

Jeremy Berry

**Work Session Meeting
Agenda
August 30, 2022 6:00 PM**



Stockbridge City Hall

4640 N. Henry Blvd.

Stockbridge, GA 30281

Website: www.cityofstockbridge.com

Phone: 770-389-7900

Fax: 770-389-7912



AGENDA WORK SESSION MEETING CITY OF STOCKBRIDGE

TUESDAY, AUGUST 30, 2022 6:00 PM

CALL TO ORDER

INVOCATION

PLEDGE OF ALLEGIANCE

ROLL CALL

ADOPTION OF THE AGENDA

REVIEW OF THE MINUTES

- 1 Council Meeting Draft Minutes - July 11, 2022
- 2 Work Session Draft Minutes - July 26, 2022

PUBLIC COMMENTS - All persons wishing to speak for public comment must sign in with the City Clerk prior to the beginning of the meeting. You must sign your name, address, and phone number. You will be able to address the Mayor and Council for three (3) minutes. Speakers must respect all members of the elected body, officials, and staff. Defamation, unruliness and/or swearing will not be tolerated while meetings are in session.

PRESENTATION

- 3 FY2021 AUDIT REPORT
- Presented by: Hope Pendergrass, Mauldin & Jenkins
- 4 Parks Master Plan Update - Presented by: Heather Hubble, TSW

NEW BUSINESS

- 5 Council consideration to approve the FY2024 LMIG (Local Maintenance & Improvement Grant) list. - Presented by: Decius Aaron
- 6 Council consideration to approve T-Mobile lease renewal at 4617 North Henry Blvd (Million-Gallon Water Tank) - Presented by: Decius Aaron

- 7 Council consideration to approve Georgia Power Lighting Agreement for streetlight enhancement in the amount of \$115,029.00. Funding source from proposed FY2023 budget. - Presented by: Decius Aaron
- 8 Council Consideration to approve the Job Description, Pay and Classification, Organizational Chart for the Management Analyst Position and Budget Amendment in the amount of \$17,307.69. Funding Source: Fund Balance - Presented by: Frederick Gardiner
- 9 Council consideration to approve an Intergovernmental Agreement (IGA) re: New World Public Safety System Software with Henry County. - Presented by: Quinton Washington

MAYOR'S COMMENTS (Mayor Anthony Ford)

ANNOUNCEMENTS OF UPCOMING MEETINGS & EVENTS

UPCOMING MEETINGS & ANNOUNCEMENTS: Council meetings will be held in the City Council Chamber. Meeting dates, locations and times are subject to change. Please visit the city's website www.cityofstockbridge.com for the meeting invitation link, Facebook page or contact City Hall offices at 770-389-7900 for updates.

- ☐ City Council Meeting, Second Monday of each month – City Hall Council Chamber (Sep 12)
- ☐ Main Street Advisory Board Meeting, 2nd Friday of each month 9:00 a.m. City Hall Levi Meeting Room (Sep 9)
- ☐ Youth Council Meeting, 5:30 p.m. - 2nd Wednesday of each month City Hall Levi Meeting Room - City Hall (Sep 14)
- ☐ Downtown Development Authority Meeting, 6:00 p.m. Via Zoom - 3rd Tuesday of each month Via Zoom (Sep 20)
- ☐ Youth Council Advisory Committee Meeting, 6:30 p.m. - 3rd Tuesday of each month Levi Meeting Room - City Hall (Sep 20)
- ☐ Planning Commission Meeting, 4th Thursday at 6:30 p.m. City Hall Council Chamber – (Sep 22)
- ☐ City Council Work Session Meeting, Tuesday at 6:00 p.m. – City Hall Council Chamber (Aug 30)

UPCOMING CITY EVENTS/INITIATIVES

- **A Continuous Salute to Veterans:** Please forward pictures of Veterans including name, branch, rank, and years of service as Mayor Pro Tem Thomas presents a special tribute to our local veterans. Pictures should be submitted to: Rosalynd Rawls at rrawls@cityofstockbridge-ga.gov Thank you for your service!
- Please join Councilwoman Barber for FREE Zumba on every Saturday morning at Clark Community Park at 8:00 a.m. Come out for fitness in the park!
- Please join Mayor Ford for the next Clergy Roundtable Meeting Tuesday, September 6th at 6:00 p.m. at City Hall in the Levi Meeting Room.
- The City of Stockbridge will host its next Annexation Town Hall Meeting

Thursday, September 8th at 6:30 p.m. via Zoom. Tune in to learn the facts about the Annexation Referendum, Neighborhoods in the proposed area, benefits of Stockbridge Annexation and proposed council districts.

- Join us for the City's Annual 9/11 Commemoration as we observe the anniversary of the September 11, 2001 attacks which took place in New York City, Washington, DC and Shanksville, PA where 2,753 people died. We will also honor all those who responded to the attacks. Their sacrifice will never be forgotten. The ceremony will take place on the steps of City Hall beginning at 8:30 a.m. Please note there will be temporary road closings in the area.
- Main Street will be hosting the 2nd summer movie on the lawn featuring (Spiderman). The fun starts at 7:00 p.m. Bring your lawn chairs and blankets! New date TBD. Stay tuned for announcement.
- BridgeFest is Back! Are you ready for a day filled with family fun, a great festival atmosphere, delicious food trucks, and entertainment featuring the Parliament Funkadelic. Join us Saturday, September 24th at the Stockbridge Amphitheater with activities beginning at 2:00 p.m. Contact our Events staff for vendor information at 770-389-5982.
- Here is your opportunity to Meet the Mayor, and voice your questions and/or concerns Monday, September 26th from 10 a.m. to noon (In-Person). Please contact Rosalynd Rawls to schedule an appointment. 770-389-7900 ext. 248.
- The City of Stockbridge will host an in-person Annexation Town Hall Meeting Thursday, September 29th at 6:30 p.m. at the Monarch Village Clubhouse 240 Monarch Village Way, Stockbridge. Come out to learn the facts about the Annexation Referendum, Neighborhoods in the proposed area, benefits of Stockbridge Annexation and proposed council districts.

UPCOMING CONCERTS

- ☐ UB40, The Original Wailers, Maxi Priest and Big Mountain – Friday, September 2nd
- ☐ T.I., Waka Flocka, and Dem Franchise Boyz, Friday, September 16th

EXECUTIVE SESSION (Exemptions to the Georgia Open Meetings Acts)

ADJOURNMENT



COUNCIL MEETING SUMMARY MINUTES

MONDAY, JULY 11, 2022 6:00 P.M.

Mayor & City Council

Mayor Anthony S. Ford
Mayor Pro Tem Alphonso Thomas
Councilman Elton Alexander
Councilwoman Yolanda Barber
Councilman John Blount
Councilwoman Lakeisha Gantt

Administration

Frederick Gardiner, City Manager
Vanessa Holiday, City Clerk
John Wiggins, City Treasurer
Quirton Washington, City Attorney
Jeremy T. Berry, City Attorney

Mission: To provide visionary leadership and superior municipal services that enhance the quality of life for citizens while creating a welcoming business atmosphere focused on sustainability and expansion of tourism and cultural events.

The meeting was called to order by Mayor Ford.

Invocation by Councilman Alexander.

Pledge of Allegiance was recited by all in attendance.

City Clerk, Vanessa Holiday was asked to proceed with a verbal roll call. All members present except Councilman Blount and Councilwoman Gantt.

Councilman Alexander motioned to adopt the Agenda: Second by Councilwoman Barber. The motion passed 3-0.

Councilman Alexander motioned for the adoption of the minutes: Second by Councilwoman Barber. The motion passed 3-0.

1 Minutes May 9, 2022

2 Minutes May 16, 2022

3 Minutes March 10, 2022

PUBLIC COMMENTS - All persons wishing to speak for public comment must sign in with the City Clerk prior to the beginning of the meeting noting your name, address, and phone number. You will be allotted three (3) minutes. Speakers must respect all members of the elected body, officials, and staff. Defamation, unruliness and/or swearing will not be tolerated. There were no public comments.

CEREMONIAL – Presented by Mayor Ford

4. Police Recognition of Officer Granville Barrett and Proclamation – Michael D. Randall, LTC USA (Ret).

PRESENTATION

5. FY2023 Budget Calendar

Presented by: Frederick Gardiner, City Manager

Mr. Gardiner noted the budget is comprised of the General Fund, Enterprise Fund, Fiduciary Fund, Capital Improvement Fund and Special Fund. Mr. Gardiner noted working on a strategic plan with four focus areas on improving quality of life, improving cultural and brand development, economic growth, and sustainability: noted the city budget priorities are to improve the water and sewer infrastructure, make improvements on existing parks, implement all of SPLOST funded projects, improve city streets, improvements on new paving and sidewalks, downtown redevelopment, rehabilitation of the Merle Manders Conference Center, funding the Cultural Arts Center and funding the police department; noted the budget development flowchart will be compromised with development of a budget calendar, project all fund revenues, receiving departments projected expenditures, reviewed by the city manager and finance department, make any changes needed for budget requests, submitted to council, advertisement of budget, hold two public hearings with budget open houses and set for adoption on December 12, 2022; noted the budget process timeline will start in July by distributing budget worksheets, Capital budget will be due July 22nd to the city manager and finance officer, Capital budget will be submitted to Council August 8th, draft budget review by city manager and finance officer will be in September, budget will be submitted to council on October 10th, community town hall meeting will be held on October 13th and 20th, public hearings will be held on November 29th and December 12th and a budget adoption set for December 12th at the city council meeting.

PUBLIC HEARING

Mayor Ford notified the public as follows:

Please be advised that anyone who is here pertaining to Permit Case # CU-2022-01 – MRM & Sons, Inc. – The applicant has withdrawn the request and that item will not be heard.

6. CONDITIONAL USE PERMIT CASE #CU-2022-01 -- MRM & Sons, Inc., the Applicant, represented by Hecht Walker Jordan, P.C., REQUEST WITHDRAWN.

Presented by: Ryan Anderson

No Action

Mayor Ford notified the public as follows:

Please be advised that anyone who is here pertaining to Rezoning Case # RZ-2022-01 – Remi Rose Development, LLC – there will be a Public Hearing with a recommendation from legal counsel to continue the item to be heard on August 8, 2022.

7. REZONING CASE #RZ-2022-01 -- Remi Rose Development, LLC, the Applicant, represented by Battle Law, P.C., the Agent, requests the rezoning of certain property from the C-1 (Neighborhood Commercial) and C-2 (General Commercial), districts to the PUD (Planned Unit Development) Overlay district to allow for a mixed-use development. The property contains two parcels, as are listed below, with 68.87 +/- total acres within the Stockbridge City Limits.

Parcel #012-01003000 – The smaller parcel. Currently zoned 'C-1' and 'PMU'. Contains 3.131 +/- acres and comprises the property at 1036 Highway 138 West, across from Spivey Road. Located in Land Lot 55 of District 12.

Parcel #012-01002000 – The larger parcel. Currently zoned 'C-2' and 'PMU'. Contains 65.743 +/- acres. Situated adjacent to the western side of the smaller parcel, with frontage on Highway 138 West, across from Tributary Parkway. Located in Land Lot 42 of District 12.

The Planning Commission recommended the approval of this case, with conditions, at its meeting on May 26, 2022.

Presented by: Ryan Anderson

Mr. Anderson presented the proposed development noting the recommendation to vote of on the item at the August 8, 2022, council meeting.

Attorney Battle gave a presentation highlighting the proposed development, noting modifications to increase the number of owner-occupied townhomes and a 5% rental cap.

Public Hearing Opened - No Speakers in Favor

Speakers Opposed

- Troy Finley 7772 Amherst Ct (Clayton) Cited traffic concerns, being able to turn left.
- Melissa Calandro 358 Emerald Trace (Henry) Cited traffic concerns, density
- Sanora White 8430 Marina Bay Ct (Clayton) Cited traffic, development type, types of PUD prohibitions, Zoning Rules, and preference for home ownership.
- Kemith Thompson 8143 Clubhouse Way (Clayton) Cited preference for home ownership.
- Marian Calhoun (Henry) opposed development on behalf of citizens unable to attend.
- Arnold Goodson 3126 Liverpool St (Clayton) recommended collaboration between Henry County, Clayton County, and the City of Stockbridge for a project all could agree on.
- Christopher Calandro 358 Emerald Trace (Henry) Cited qualify of life impacts and traffic concerns.
- Rep. Demetrius Douglas 290 Spivey Ridge (Henry) Responded to constituent concerns about the project and asked for a feasible resolution.

Public Hearing Closed

Attorney Battle and the applicant, Ryan Oros addressed the traffic concern noting there would be a light as required by the DOT (Department of Transportation) to turn left from the development onto Hwy. 138 and will review the uses for the commercial component.

Clayton County Commissioner DeMont Davis noted the County is aware of traffic issues and concerns along Hwy. 138 and is working with Rep. Demetrius Douglas and others in an attempt to mitigate the traffic concerns and wants to work with all municipalities to resolve those concerns.

Councilman Alexander motioned to Table to 8/8/2022 meeting as recommended: Second by Mayor Pro Tem Thomas. The motion passed 3-0.
8. Council Consideration to approve contract renewal invitation to bid (ITB) number 16RFP101216-DRR– American Tank Maintenance, LLC – Full-service Tank Maintenance Program in the amount of \$61,419.00. Funding Source: Water Department Budgeted Funds.

Presented by: Decius Aaron

Mr. Aaron noted the contract renewal is for the four (4) elevated water storage tanks in which the City is required to perform annual maintenance required by the Drinking Water Permit and Georgia Environmental Protection division; noted on April 31, 2018, Council awarded the bid to American Tank, LLC for perform full-service maintenance and on May 13, 2019, the city agreement was amended with American Tank, LLC to paint the city's new logo on the storage tanks with a payment plan spread out over three years ending in 2022; noted a new bid will go out at the beginning of 2023; staff is requesting to extend an additional year, seeing the initial award was for one year with 9 one-year renewals making this the 5th year, and noted there are only two (2) service companies in the state that performs tank maintenance, Utility Services located in Perry, Georgia and American Tank located in northern Georgia.

Councilwoman Barber motioned to approve the contract renewal invitation to bid (ITB) number 16RFP101216-DRR– American Tank Maintenance, LLC – Full-service Tank Maintenance Program in the amount of \$61,419.00: Second by Councilman Alexander. The motion passed 3-0.

COMMENTS FROM THE MAYOR

Mayor Ford noted COVID-19 is still out here, noting there are a number of locations throughout the county where you can get tested for COVID-19; noted the Henry County Health Department located at 135 Henry Pkwy. administers the Pfizer and Moderna vaccine Mon – Fri from 9am – 11:30 am or 1pm – 2:30pm and you can call ahead to schedule an appointment at 470-664-0005; noted free testing is available at Red Hawk Field Mon, Wed, Fri from 9am – 3pm; noted the CDC recommends you receive your 2nd Booster, and the Johnson and Johnson booster as well, referenced the disease monkey pox has approximately 30 cases in Georgia and appears to affect men more so than women; and asked everyone to wear masks as an option when indoors.

UPCOMING MEETINGS & ANNOUNCEMENTS: Council meetings will be held in the City Council Chamber noting some Board/Committee meetings will continue to take place via Zoom. Meeting dates and times are subject to change. Please visit the city's website www.cityofstockbridge.com for the meeting invitation link, Facebook page or contact City Hall offices at 770-389-7900 for updates.

- Youth Council Meeting, 5:30 p.m. - 2nd Wednesday of each month Levi Meeting Room - City Hall (Jul 13) - canceled
- Main Street Advisory Board Meeting, 2nd Friday of each month 9:00 a.m. Via Zoom (Jul 8)
- Downtown Development Authority Meeting, 6:00 p.m. Via Zoom - 3rd Tuesday of each month Via Zoom (Jul 19)

- Youth Council Advisory Committee Meeting, 6:30 p.m. - 3rd Tuesday of each month
Levi Meeting Room - City Hall (Jul 19)
- Planning Commission Meeting, 4th Thursday at 6:30 p.m. at City Hall 2nd Floor
Council Chamber – (Jul 28)
- City Council Work Session Meeting, Tuesday – City Council Chamber (Jul 26)
- City Council Meeting, Second Monday of each month – City Council Chamber (Aug 8)

UPCOMING CITY EVENTS/INITIATIVES

- *A Continuous Salute to Veterans:* Please forward pictures of Veterans including name, branch, rank, and years of service as Mayor Pro Tem Thomas presents a special tribute to our local veterans. Pictures should be submitted to: [Rosalynd Rawls at \[rrawls@cityofstockbridge-ga.gov\]\(mailto:RosalyndRawls@cityofstockbridge-ga.gov\)](mailto:RosalyndRawls@cityofstockbridge-ga.gov) Thank you for your service!
- Please join Councilwoman Barber for FREE Zumba on every Saturday morning at Clark Community Park at 8:00 a.m. Come out for fitness in the park!
- Join us for Tasty Tuesday Food Truck Takeover at Clark Park Tuesday, July 12th, July 19th, July 26th, August 2nd, August 9th, August 16th, August 23rd and August 30th, each day from 5:30 – 8:30 p.m. Come out and enjoy great food and family fun!
- Concert at the Amphitheater featuring the Stylistics, Delphonics, Heatwave, Blue Notes and Enchantment, Saturday, July 16th at 8:00 p.m. (Doors open at 6:00 p.m.)
- Main Street Movie will be hosted on Friday, July 22nd on the City Hall Lawn featuring (Sing 2) the fun starts at 7:00 p.m. Bring your lawn chairs and blankets!
- Here is your opportunity to *Meet the Mayor*, and voice your questions and/or concerns Wednesday, July 25, 2022, from 10 a.m. to noon (In-Person). Call Rosalynd Rawls to schedule an appointment. 770-389-7900 ext. 248.
- Back to School Kick Off – Saturday, July 23rd Location Amphitheater Parking Lot, kicking off the new school year with free backpacks and school supplies from 12:00 noon – 3:00 p.m.
- Join Councilman Alexander for the next Keep Stockbridge Beautiful event taking place Saturday, July 30th from 10am – noon on Campground Rd; please meet at the Winslow subdivision pool.

Councilwoman Barber motioned to adjourn: Second by Mayor Pro Tem Thomas. The motion passed 3-0.

Respectfully submitted by:

Vanessa Holiday, City Clerk MMC

Anthony S. Ford, Mayor



Where Community Connects

WORK SESSION MEETING SUMMARY MINUTES

TUESDAY, JULY 26, 2022 6:00 P.M.

Mayor & City Council

Mayor Anthony S. Ford
Mayor Pro Tem Alphonso Thomas
Councilman Elton Alexander
Councilwoman Yolanda Barber
Councilman John Blount
Councilwoman Lakeisha Gantt

Administration

Frederick Gardiner, City Manager
Vanessa Holiday, City Clerk
John Wiggins, City Treasurer
Quinton Washington, City Attorney
Jeremy T. Berry, City Attorney

Mission: To provide visionary leadership and superior municipal services that enhance the quality of life for citizens while creating a welcoming business atmosphere focused on sustainability and expansion of tourism and cultural events.

The meeting was called to order by Mayor Ford.

Invocation by Councilman Blount.

Pledge of Allegiance was recited by all in attendance.

City Clerk, Vanessa Holiday was asked to proceed with a verbal roll call. All members were present.

Councilman Blount motioned to adopt the Agenda: Second by Councilwoman Gantt. The motion passed 5-0.

REVIEW OF THE MINUTES – No Action

- 1 Draft Minutes June 13, 2022
- 2 Draft Work Session Minutes June 29, 2022

PUBLIC COMMENTS - All persons wishing to speak for public comment must sign in with the City Clerk prior to the beginning of the meeting noting your name, address, and phone number. You will be allotted three (3) minutes. Speakers must respect all members of the elected body, officials, and staff. Defamation, unruliness and/or swearing will not be tolerated.

Ms. Sunny Randazzo of 111 Bryant Street, Stockbridge, GA asked the city to please mitigate the noise that is coming from the Amphitheater.

Mr. Coren Randazzo of 111 Bryant Street, Stockbridge, GA echoed the sentiments of Ms. Randazzo; referenced a request from a Pastor to partner with the city's Youth Council for a concert and asked the city to do background checks before engaging in activities.

PRESENTATION

3. Proposed Amphitheater Splash Pad

Presented by: Brecca Carter, Community Development Director
Ms. Carter introduced Peyton Peterson of TSW who presented two options for the proposed Splash Pad with both totaling around \$1.3 million noting Option 1 includes enhanced landscaping, fencing along East Atlanta Road and Option 2 scales back on the landscaping, and the unisex restroom would be include in the same area of both designs.

Mayor Ford noted the green space is utilized for various of reasons by citizens and recommends not using the space for the Splash Pad, but rather installing benches to give people the option of sitting down.

Councilwoman Gantt expressed she likes the first concept and would prefer to move the Splash Pad across the street, closer to the downtown area for more foot traffic in the downtown.

Mayor Pro Tem Thomas noted his concerns with the maintenance of the Splash Pad and noted the fountains the city currently has are not properly working along with the fountain at the Amphitheater and would like to hear more about the maintenance of the Splash Pad.

Councilman Alexander noted the Splash Pad has been on the city's list of projects since 2016 and noted Council has not previously mentioned moving the splash pad to a different location and noted the Amphitheater is a major draw to the downtown area and referenced the STEM choosing to locate in downtown Stockbridge, and encouraged the Council to do something for the children of Stockbridge, and referenced the City of Sugar Hill who constructed their Splash Pad adjacent to their city hall.

Ms. Hubble noted the importance of having a destination place and connectivity.

Mayor Ford noted his opinion has changed due to the success of the Amphitheater and how people utilize the green space with different events such as movie on the lawn, and this location is no longer feasible.

Councilman Blount noted you must look at and consider the purpose and intent when bringing things to the city and noted the flaws with the current water features especially the pond at the Amphitheater and needs to figure out the problems before moving forward with the Splash Pad.

Mayor Pro Tem Thomas noted he is in favor of having a Splash Pad and would like to get it right before moving forward and not rush the project just to do it; noted while splash pads are popular, there are maintenance, costs and safety concerns that would need to be addressed; noted issues with the city's current water features such as the fountain, amphitheater pond and municipal park fountain which are all inoperable.

Councilwoman Gantt noted she is in favor of the Splash Pad but circumstances change and she would like to look at different locations and would also like to revisit the budget.

Councilwoman Barber noted was not a member of the Council when the project was proposed and does recall the presentation from TSW at one of city's retreats, noting she supports the Splash Pad project, but prefers a different location.

PUBLIC HEARING

4. City of Stockbridge 2023-2027 Short-Term Work Program and Capital Improvements Element (CIE).

Presented by: Brecca Carter, Community Development Director
Ms. Carter noted this an annual requirement through the Department of Community Affairs (DCA) and the Atlanta Regional Commission (ARC) which requires a list of projects for a 5-year period which addresses the different needs and pending projects to associate the responsible party in its jurisdiction and the costs associated; noted the Splash Pad has been on the list since 2015 along with new projects such as the electric vehicle station at the Amphitheater and the Downtown Pedestrian and Bicycle Connectivity Concept Study; noted it would be required to look at community facilities, economic development, and land use, and referenced some of the completed projects such as the updated Unified Development Codes (UDC), Sign Ordinance, Overlay District Designation, Amphitheater, and others.

Councilman Alexander congratulated Public Works for completing several projects and inquired about the monument sign and the electric vehicle station; and hopes the city's Grants Administrator is securing Infrastructure funding that has been approved by the federal government.

Mr. Gardiner noted a great deal of the ARPA funding went towards the Police Department and Public Works and the city would be seeking infrastructure and transportation funding as well.

Mrs. Carter noted staff will get with TSW to see about putting a monument sign together and would need to revisit the cost.

Ms. Hubble of TSW noted the design for the monument sign is completed and could be put up once the roads are widened.

Mrs. Carter noted having a contract with GA Power who would install the infrastructure at no cost, the city would be responsible for the chargers and wiring for around \$75,000.

Councilman Blount noted to add a way finding sign for the Amphitheater along East Atlanta rd. and mentioned there are not enough way findings signs around the city.

Mayor Pro Tem Thomas requested an in-depth report from the city's Grants Writer with updates and would also like to revisit the Rideshare pick-up and drop off area.

Mayor Ford recalled discussions to designate the courthouse parking lot for the Uber/Lyft drop off and pick-up area.

Councilwoman Barber noted most of the projects were prior to her tenure on the Council where she had no input, and prefers the city move forward with the Youth and Senior Center.

Public Hearing Opened
No Speakers in Favor No Speakers Opposed
Public Hearing Closed

Councilwoman Gantt motioned to approve 2023-2027 Short-Term Work Program and Capital Improvements Element (CIE): Second by Councilman Blount. The motion passed 5-0.

NEW BUSINESS

5. Council Consideration to approve a Memorandum of Understanding (MOU) with the Atlanta Regional Commission (ARC) for ARC to provide assistance for the development of the City's 5-year update of its Comprehensive Plan in accordance with the proposed Scope of Work.

Presented by: Brecca Carter, Community Development Director

Ms. Carter noted the 5-year update to the Comprehensive Plan is a long term 25–30-year plan in which the State requires every jurisdiction to update every 5 years to become current with trends and to see where planning and land use is moving; noted the Atlanta Regional Commission (ARC) has aided assist with the process at no cost and will include the public by holding three (3) public hearings once the MOU has been accepted along with the scope of work.

Councilwoman Gantt motioned to approve a Memorandum of Understanding (MOU) with the Atlanta Regional Commission (ARC) for ARC to provide assistance for the development of the City's 5-year update of its Comprehensive Plan in accordance with the proposed Scope of Work: Second by Councilwoman Barber. The motion passed 5-0.

6. Henry County-Cities Transportation & Trails Plan Adoption

Presented by: Brecca Carter, Community Development Director – Sam Baker, Henry County Transportation, Richard Fangman, Pond & Company

Ms. Carter noted the Henry County Transportation Department has worked with all four (4) cities with sidewalk, roadways, and trail projects and has decided to add the Trails Plan noting it is time to update the original trails plan approved in 2016.

Richard Fangman of Pond & Company gave an overview presentation and noted 41 projects have been completed and fully funded by SPLOST funds; noted there are two different types of trails, Greenway and Side Paths.

Mayor Ford inquired on the differences of Greenway and Side Paths.

Mr. Fangman stated greenway paths aligns with a creek or stream and side paths are a multi-use trail with wide sidewalks next to the roadways; noted the next steps are to finalize the draft transportation plan and trails plan document with comments from the county.

Councilwoman Gantt inquired on the prioritizations results list. Sam Baker of Henry County Transportation noted the list are not prioritized but rather placed with short-term, mid-term or long-term projects that spans over 30 years from 2022-2050 and based on when funding will be available.

Mr. Baker noted the Henry County government list is not prioritized and was broad and include projects by district and extends from 2022 – 2052 and is based on when funding becomes available noting both short-term and long-term projects; and noted the funding would be split between the county and cities.

Councilman Alexander inquired om the \$12 Million TSPLOST funds going towards the trails noting he had confirmed with the County Manager that there would be 10' multi-use trails along Rock Quarry Rd. and near Walmart and I-675,

Mayor Ford tasked the City Manager to reach out and follow up with the County regarding the \$12 million-dollar TSPLOST funding,

Councilman Blount motioned to approve Henry County-Cities Transportation & Trails Plan Adoption: Second by Councilwoman Barber. The motion passed 5-0.

7. Council consideration to approve Invitation to Bid (ITB) 2022-0013, City of Stockbridge LMIG (Local Maintenance Improvements Grant) 2023 Program for Roads and Resurfacing awarded to East Coast Grading, Inc. Funding Source: SPLOST V \$1,382,654.59 and GDOT (Georgia Department of Transportation) \$287,562.63 for a total amount of \$1,670,217.22.

Presented by: Decius Aaron, Public Works Director

Mr. Aaron noted the 2023 LMIG resurfacing list that consist of approximately 4.66 miles and would include: Summerhill subdivision, The Summit, Windsong, the Wingate Enclave, Brentwood, Bay Court, Appleton, Magnolias, Northridge Station, and Monarch Village; noted the city's goal is to resurface 5 miles per row per year with the city currently having 105 miles of roads within the city limits; noted the city has completed 48 miles of resurfacing with a goal of having all roads within the city limits resurfaced within 12 years and recommends approving with the chosen vendor East Coast Grading, Inc.

Councilman Blount motioned to approve invitation to Bid (ITB) 2022-0013, City of Stockbridge LMIG (Local Maintenance Improvements Grant) 2023 Program for Roads and Resurfacing awarded to East Coast Grading, Inc. Funding Source: SPLOST V \$1,382,654.59 and GDOT (Georgia Department of Transportation) \$287,562.63 for a total amount of \$1,670,217.22: Second by Councilwoman Gantt. The motion passed 4-0 (Mayor Pro Tem Thomas was not present for the vote).

COMMENTS FROM THE MAYOR

Mayor Ford noted we are still in a pandemic and encouraged everyone who is eligible to get their 2nd booster; noted changes in the city's public buildings requiring staff to wear masks; noted there are a number of locations throughout the county where you can get tested for COVID-19; noted the Henry County Health Department located at 135 Henry Pkwy. administers the Pfizer and Moderna vaccine Mon – Fri from 9am – 11:30 am or 1pm – 2:30pm and you can call ahead to schedule an appointment at 470-664-0005; noted free testing is available at Red Hawk Field Mon, Wed, Fri from 9am – 3pm.

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UPCOMING CITY EVENTS/INITIATIVES

- *A Continuous Salute to Veterans:* Please forward pictures of Veterans including name, branch, rank, and years of service as Mayor Pro Tem Thomas presents a special tribute to our local veterans. Pictures should be submitted to: [Rosalynd Rawls at \[rawls@cityofstockbridge-ga.gov\]\(mailto:RosalyndRawls@cityofstockbridge-ga.gov\)](mailto:RosalyndRawls@cityofstockbridge-ga.gov) Thank you for your service!
- Please join Councilwoman Barber for FREE Zumba on every Saturday morning at Clark Community Park at 8:00 a.m. Come out for fitness in the park!
- Join Councilman Alexander for the next Keep Stockbridge Beautiful event taking place Saturday, July 30th from 8am – 10am on Campground Rd; please meet at the Winslow subdivision pool.
- Join us for Tasty Tuesday Food Truck Takeover at Clark Park Tuesday, August 2nd along with Public Safety National Night Out with the City of Stockbridge Police Department, Food Truck Tasty Tuesday resumes August 9th, August 16th, August 23rd and August 30th, each day from 5:30 – 8:30 p.m. Come out and enjoy great food and family fun!
- City of Stockbridge Centennial Celebration, Sunday, August 7th from 6:30pm – 10:00pm at the Stockbridge Amphitheater. This is a FREE Community Event.
- The City of Stockbridge will host its next Annexation Town Hall Meeting on Monday, August 15th at 6:30 p.m. at Global Impact Christian Ministries 125 Red Oak Road Stockbridge, GA. Come out and learn the facts about the Annexation Referendum, Neighborhoods in the proposed area, benefits of Stockbridge Annexation and proposed council districts.
- Main Street Movie on the City Hall Lawn will be viewed on Friday, August 19th featuring (Spiderman). The fun starts at 7:00 p.m. Bring your lawn chairs and blankets!
- Here is your opportunity to *Meet the Mayor*, and voice your questions and/or concerns Monday, August 22nd from 10 a.m. to noon (In-Person). Please contact Rosalynd Rawls to schedule an appointment. 770-389-7900 ext. 248.

UPCOMING CONCERTS

- Rick Springfield and Men at Work - Saturday, August 6th
- Fantasia and Johnny Gill – Saturday, August 13th SOLD OUT

- Fantasia and Johnny Gill 2nd Show – Sunday, August 14th
- Ladies Night Out Ft. 112, Blackstreet, Next and Ginuwine, Saturday, August 20th
- Justin Moore w/Spencer Crandall, Saturday, August 27th

EXECUTIVE SESSION (Exemptions from the Georgia Open Meetings Act)

Councilwoman Gantt motioned to convene Executive Session for Real Estate, Personnel, and Litigation: Second by Councilman Blount. The motion passed 5-0.

Councilman Alexander motioned to adjourn Executive Session: Second by Councilwoman Gantt. The motion passed 5-0.

Councilman Alexander motioned to reconvene the Work Session Meeting: Second by Councilwoman Gantt. The motion passed 5-0.

Councilwoman Gantt motioned to adjourn: Second by Councilman Alexander. The motion passed 5-0.

Respectfully submitted by:

Vanessa Holiday, MMC

Anthony S. Ford, Mayor



**To the Honorable Mayor and Members
of the City Council
City of Stockbridge
Stockbridge, Georgia**

In planning and performing our audit of the financial statements of the City of Stockbridge, Georgia (the "City") as of and for the year ended December 31, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion 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.

However, during our audit, we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. This letter includes comments and suggestions with respect to matters that came to our attention in connection with our audit of the financial statements of the City as of and for the year ended December 31, 2021. A separate report dated June 30, 2022 contains our report on the City's internal control. This letter does not affect our report dated June 30, 2022, on the financial statements of the City.

The following items are offered as constructive suggestions to be considered as part of the ongoing process of modifying and improving the City's practices and procedures:

Accounts Payable

During our review of subsequent disbursements, we noted items incurred in 2021 but paid in 2022 were improperly excluded from accounts payable at year-end. Adjustments in the Water and Sewer Fund in the amount of \$7,962 and in the ARPA fund in the amount of \$6,230 were needed to properly adjust expenses/expenditures and accounts payable as of December 31, 2021. We recommend management strengthen internal controls over the accounts payable process to ensure proper cut-off and that balances are complete as of year-end.

Old Outstanding Checks

During our testing of cash, we noted outstanding checks from an old, closed bank account dating back to 2013 through 2015. We recommend these checks be investigated, voided, and either reissued or escheated to the State of Georgia Department of Revenue as unclaimed property.

Closing Thoughts

We have already discussed these comments and suggestions with various City personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

We appreciate serving the City of Stockbridge, Georgia and would be happy to assist you in addressing and implementing any of the suggestions in this letter.

Mauldin & Jenkins, LLC

Macon, Georgia
June 30, 2022

CITY OF STOCKBRIDGE, GEORGIA



ANNUAL COMPREHENSIVE FINANCIAL REPORT

**FOR THE YEAR ENDED
DECEMBER 31, 2021**

CITY OF STOCKBRIDGE, GEORGIA

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

**FOR THE YEAR ENDED
DECEMBER 31, 2021**

Prepared By: Department Of Finance

CITY OF STOCKBRIDGE, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

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CITY OF STOCKBRIDGE, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

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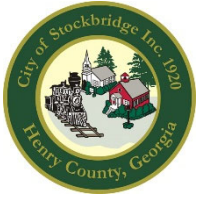
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CITY OF STOCKBRIDGE, GEORGIA
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INTRODUCTORY SECTION



June 30, 2022

To the Honorable Mayor, Distinguished Members of City Council
and the Citizens of the City of Stockbridge

Ladies and Gentlemen:

State Law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with the general 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 annual comprehensive financial report of the City of Stockbridge, Georgia for the fiscal year ended December 31, 2021.

This report consists of management’s representations concerning the finances of the City of Stockbridge, Georgia. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the City of Stockbridge has established a comprehensive internal control framework that is designed both to protect the government’s assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City of Stockbridge’s financial statements in conformity with GAAP. Because the cost of the internal controls should not outweigh their benefits, the City of Stockbridge’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 Stockbridge’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 Stockbridge for the fiscal year ended December 31, 2021, 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 Stockbridge’s financial statements for the fiscal year ended December 31, 2021, are fairly presented in conformity with GAAP. The independent auditor’s report is presented as the first component of the financial section of the report. A single audit was necessary in 2021. The requirement for a single audit is the expense of \$750,000 or more in federal funds.

Government Auditing Standards 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. This report is available under a separate cover.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis ("MD&A"). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City of Stockbridge's MD&A can be found immediately following the report of the independent auditors.

PROFILE OF THE CITY

The City of Stockbridge was founded in 1829 and was incorporated as a city in 1920. The City of Stockbridge is in the northern part of Henry County, Georgia and is approximately eighteen miles from the state capital of Atlanta. The City is a municipal corporation created under the laws of the State of Georgia and has its corporate name as "City of Stockbridge, Georgia." The affairs of the City are conducted by a Mayor and a five-member City Council. The Mayor and City Council members are elected at large. This elected body is responsible for the active coordination of community resources, to anticipate problems and meet community needs.

The City Manager, who is appointed by the Mayor and City Council, oversees the day-to-day operations of the City and ensures the smooth and efficient delivery of city services. All activities and functions of the City are administered by the City Manager under the jurisdiction of the Mayor and City Council, as set forth in State and local law.

The City provides a full range of services to approximately 29,163 residents. These services are provided in whole either by the City or through contractual agreements with Henry County. They include public safety (police and fire), community development, highways and streets, water, sewer, sanitation, public improvements, planning and zoning, code enforcement and general administrative services. The City currently employs 93 full time employees.

The City is one of four incorporated municipalities within Henry County and is not included in Henry County's reporting entity.

The annual budget serves as the foundation for the City of Stockbridge's financial planning and control. All funds and departments of the City are required to submit requests for appropriations to the City Manager in August 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 in October. The Council is required to hold public hearings on the proposed budget and to adopt a final budget no later than December 31st, the close of the City of Stockbridge's fiscal year. The appropriated budget is prepared by fund and department. Department supervisors may make transfers of appropriations within a department. Transfers of appropriations between departments require the special approval of the governing council. Budget to actual comparisons is provided in this report for the general fund. These comparisons are presented beginning on page 21 of the basic financial statements.

On January 1, 1995, the City of Stockbridge received its status as a Certified City by the State of Georgia Department of Community Affairs. The State designated the Stockbridge Main Street Program on January 26, 2015. The Main Street Program was established to design an identifiable downtown historic district that promotes economic vitality, encourages cultural enrichment, and nurtures a collaborative community spirit.

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 Stockbridge operates.

Strategic Financial Planning

The Mayor and Council of the City of Stockbridge are very diligent with budgeting and planning. With the Joint Comprehensive Development Plan, the Short-Term Work program as well as other programs, we share in the planning for growth and development of infrastructure with our County. These plans also address population, economic development, natural histories, and cultural resources as well as transportation and community facilities throughout the City and County. In May 2016, sanitation services were contracted through Waste Industries at no additional cost to the citizens. Waste Industries also offers curbside recycling services. Henry County diverted the tickets from our Municipal Court revenues for fines and forfeitures to the Henry County State Court in McDonough, thus reducing court revenue by 49%.

Local Economy

Stockbridge is intersected by two interstate expressways, I-75 and I-675. These heavily traveled Interstates bring tourists into our City. The tourist boosts the sales tax revenue as well as the Hotel/Motel tax revenue. The City has a Hotel/Motel tax rate of 8%. We currently have five hotels in the city limits of Stockbridge for which we receive this tax revenue. This revenue has increased due to the overall economy.

Our citizen's employment, as well as our local economy, depends largely on what happens in and around Atlanta. The 2021 unemployment rates for the State of Georgia and the City of Stockbridge, are at 3.9 and 3.8%, respectively. Property values have increased 5% in the net maintenance and operation tax digest from 2020 to 2021.

The City depends largely on Local Option Sales Tax for revenue. The 2021 sales tax revenue increased by approximately 12.9% compared to 2020. Other increases in revenue occurred in occupational taxes and insurance premium taxes. Franchise taxes were down overall by \$105,019 in 2021 from 2020.

RELEVANT FINANCIAL POLICIES

Fiscal Policies

The City of Stockbridge actively supports economic development efforts to expand our revenue base and extend support to local business owners already established within our city limits. Budgeted revenue projections are made conservatively so that actual revenues will consistently meet or exceed budgeted revenues. The City provides medical, dental, and life insurance for its employees. The cost for these benefits is shared by the City and its employees. The City also provides a defined benefit pension plan for the City employees and elected officials.

Treasury Policies

The City's financial policies authorize investment in any securities approved by the State of Georgia for local governments. The City administers the conservative treasury approach, and we employ safe and financially stable practices to protect the City's liquid assets. Other policies that have been established by the Council include Capital Assets, as well as Purchasing and Procurement.

Debt Administration

On December 31, 2021, the only outstanding long-term debt of the City, other than compensated absences and net pension liability, were Urban Redevelopment Agency revenue bonds in the amount of \$9,615,000 and Public Facilities Authority revenue bonds in the amount of \$25,805,000. Under current state statutes, the City's general obligation bonded debt issuances are subject to a legal limitation based on 10% of total assessed value of real and personal property. As of December 31, 2021, the City did not have any general obligation bonded debt outstanding. The City's legal limit was \$105,723,358 and related debt per capita was zero.

The City's Water and Sewer Enterprise Fund was issued a note by the Georgia Environmental Facilities Authority in 2010 to finance construction projects to improve the City's water distribution facilities. The outstanding balance that matures in 2031, is \$1,120,169 at the end of 2021.

MAJOR INITIATIVES AND ACCOMPLISHMENTS

In 2016, the Mayor and Council adopted a Mission statement:

To provide visionary leadership and superior municipal services that enhance the quality of life for the citizens while creating a welcoming business atmosphere focused on sustainability and expansion of tourism and cultural events. They are passionate on establishing the Values of PEACE.

Professionalism
Excellence
Adaptability
Communications
Ethics

The Special Purpose Local Option Sale Tax ("SPLOST") IV was passed by the citizens in November of 2013. We began receiving these funds in May of 2014. The plans are to use these funds for Capital Projects such as roads, bridges, sidewalks as well as public works facilities and equipment, parks and recreation and public safety facilities and equipment.

There are currently several projects that are being funded through our SPLOST revenues and supplemented by fund balance in the enterprise funds or Community Development Block Grant Funds:

- Multiplex Renovations
Approximately \$500,000
- Public Works Maintenance Facility
Approximately \$3,000,000
- Water Source Development
Approximately \$1,000,000
- Sewer Line Replacement
Approximately \$1,000,000

The Amphitheater was completed in time to host two concerts for the year 2021. Also, the Public Works Administration Facility was completed.

The Future

The Mayor and Council are working on the Main Street Revitalization and Economic Development in our downtown area. In 2017 the Carrie Mae Hambrick building was demolished with plans to rebuild a state-of-the-art community center. Future considerations include a fiber optic network for our City buildings and downtown area. The City is designing/building a new Cultural Art Facility, Main Street Welcome Center, Splash Pad, and Senior/Youth Center.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Stockbridge for its annual comprehensive financial report for the fiscal year ended December 31, 2020, though as of the date of this letter, the City has yet to receive the certificate for 2020 and any related comments. The City is hopeful to obtain this prestigious award once again this year.

The Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report meets the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff (current and former) of the finance and administration departments. We would like to express our appreciation to all members of the department who assisted and contributed to the preparations of this report. The independent audit firm of Mauldin & Jenkins, LLC is also to be commended for their guidance and assistance in the preparation of this document.

We would like to also thank the Mayor, Members of City Council, City Manager and Department Heads for their support in planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectfully submitted,

A handwritten signature in black ink that reads "John Wiggins". The script is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

John Wiggins
City Treasurer



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Stockbridge
Georgia**

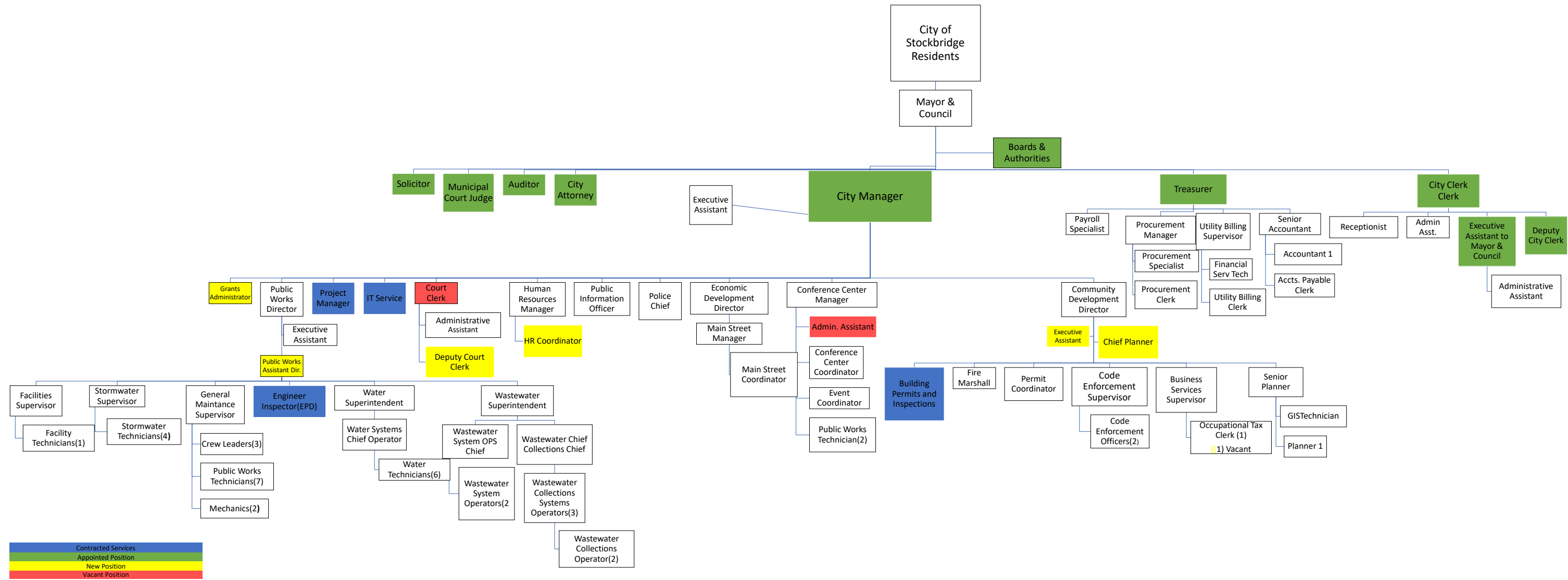
For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morrill

Executive Director/CEO

City of StockBridge Organizational Chart - effective 1/1/2021



CITY OF STOCKBRIDGE, GEORGIA

LIST OF ELECTED AND APPOINTED OFFICIALS DECEMBER 31, 2021

LEGISLATIVE BRANCH MAYOR AND CITY COUNCIL

Anthony Ford	Mayor
Elton Alexander	Mayor Pro Tem
John Blount	Council Member
LaKeisha Gantt	Council Member
Alphonso Thomas	Council Member
Yolanda Barber	Council Member

OFFICERS OF THE COUNCIL

Vacant as of 12/31/2021	City Manager
Vanessa Holiday	City Clerk
Randi Rainey	Deputy City Clerk
Quinton Washington	City Attorney
Jeremy Berry	City Attorney

JUDICIAL BRANCH

Matthew McCord	Municipal Court Judge
Julie Kert	City Solicitor
Dayna Biles	Court Clerk

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

**Honorable Mayor and Members
of City Council
City of Stockbridge, Georgia
Stockbridge, Georgia**

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Stockbridge, Georgia's (the "City"), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund and the ARPA Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in the Government Auditing Standards issued by the Comptroller General of the United States ("*Government Auditing Standards*"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (on pages 5 through 13), the Schedule of Changes in the City's Net Pension Liability and Related Ratios (on pages 56 and 57), and the Schedule of City Contributions (on pages 58 and 59) be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedules of expenditures of special purpose local option sales tax proceeds are presented for purposes of additional analysis as required by the Official Code of Georgia Annotated ("O.C.G.A.") §48-8-121, and are also not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules, schedule of expenditures of federal awards, as well as the schedules of expenditures of special purpose local option sales tax proceeds (the "supplementary information") are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2022, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is 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's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Mauldin & Jenkins, LLC". The script is cursive and fluid, with the letters "M", "J", and "L" being particularly prominent.

Macon, Georgia
June 30, 2022

CITY OF STOCKBRIDGE

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2021

As management of the City of Stockbridge, 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 December 31, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the City's financial statements, which follow this narrative.

Financial Highlights

- The assets and deferred outflows of the City exceeded its liabilities and deferred inflows on December 31, 2021, by \$102,015,873 (total net position). Of this amount, \$2,603,378 is unrestricted and may be used to meet the government's ongoing obligations to citizens and creditors.
- The total net position, on an entity-wide basis, increased by \$6,526,570. Of this amount, an increase of \$8,706,197 was associated with governmental activities and a decrease of \$2,179,627 was associated with business-type activities.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$46,088,250, an increase of \$222,832,897 in comparison with the prior year. Of this amount, \$5,769,093 is unassigned and available for spending and \$29,686,883 is restricted by third parties or assigned for other specific future uses.
- At the end of the current year, unassigned fund balance for the general fund was \$5,769,093, or 54.5%, of total General Fund expenditures.
- The City's total debt obligations increased by \$21,979,223 for an overall increase of 147.4% in total debt obligations. The net pension liability decreased by \$2,926,798 and accrued compensated absences decreased by \$60,499. Bonds and notes payable increased by \$24,966,520 due to issuance of new revenue bonds net of scheduled debt service payments.

Overview of the Financial Statements

This Management Discussion and Analysis ("MD&A") is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components:

- 1) Government-wide financial statements;
- 2) Fund financial statements; and
- 3) Notes to the financial statements.

The basic financial statements present two different views of the City through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report also contains other supplementary information that will enhance the reader's understanding of the financial condition of the City.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Basic Financial Statements

The first two statements in the basic financial statements are the Government-wide Financial Statements. They provide both short and long-term information about the City's financial position.

The next statements are Fund Financial Statements. These statements focus on the activities of the individual parts of the City government. These statements provide more detail than the government-wide statements. There are three parts to the Fund Financial Statements:

- 1) Governmental funds statements;
- 2) Budgetary comparison statements; and
- 3) Proprietary fund statements.

The next section of the basic financial statements is the notes. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, supplemental information is provided to show details about the City's individual funds.

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 the City's assets and deferred outflows and liabilities and deferred inflows, with the difference between the two 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 periods.

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 and courts, highways and streets, parks and recreation, tourism and promotion, and code enforcement. The business-type activities of the City are water and sewer, solid waste management, conference center, community center, amphitheater and stormwater management.

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, 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 of Stockbridge can be divided into two categories: governmental funds and proprietary funds.

MANAGEMENT'S DISCUSSION AND ANALYSIS

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 government'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 the two.

The City maintains five major governmental funds. The City's major governmental funds are the General Fund, ARPA Fund, the City-wide Capital Projects Fund, the Public Facilities Authority and the Special Purpose Local Option Sales Tax ("SPLOST V") Capital Project Fund. 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 all major funds. The nonmajor governmental funds are the Hotel/Motel Fund, the CARES Act Fund, the Perpetual Care Permanent Fund, the Downtown Development Authority ("DDA") Fund, the State and Federal Grants Fund, the Impact Fee Fund and the Urban Redevelopment Fund, along with the SPLOST III Capital Project Fund and the SPLOST IV Capital Project Fund.

The City adopts an annual budget for all its governmental funds. Budgetary comparison statements have been provided for the General Fund and the special revenue funds for the Fiscal Year 2021 budget. A project length budget has been adopted for the SPLOST Capital Project Funds.

Proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its Water and Sewer Fund, Solid Waste Management Fund, Amphitheater Fund, and Stormwater Management Fund. The first two enterprise funds are considered by the City to be major funds.

Proprietary funds provide the same type of information as government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for each of the City's major funds.

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.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain other supplementary information which consists of individual fund financial statements.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. On December 31, 2021, the City's assets exceeded liabilities by \$102,015,873. The City's net position reflects its investment in capital assets of \$69,720,612 (68.3%), less any related debt used to acquire those assets that is still outstanding. Capital assets are used to provide services to citizens, and they are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Of the total net position, \$11,599,061 (11.4%) is restricted for capital projects and other external restrictions on how they may be used. The unrestricted amount of \$20,696,200 (20.3%) may be used to meet the government's ongoing obligations to citizens and creditors.

The following is a comparison statement of the City's net position as of December 31, 2021:

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 53,065,492	\$ 28,558,623	\$ 7,997,539	\$ 8,440,566	\$ 61,063,031	\$ 36,999,189
Capital assets	65,939,935	55,110,923	22,629,252	24,749,208	88,569,187	79,860,131
Total assets	<u>119,005,427</u>	<u>83,669,546</u>	<u>30,626,791</u>	<u>33,189,774</u>	<u>149,632,218</u>	<u>116,859,320</u>
Deferred outflows of resources						
Pension	<u>415,829</u>	<u>1,206,898</u>	<u>261,346</u>	<u>565,615</u>	<u>677,175</u>	<u>1,772,513</u>
Long-term liabilities outstanding	35,653,436	12,619,612	2,227,816	2,291,178	37,881,252	14,910,790
Other liabilities	7,330,232	5,471,868	1,236,577	2,485,523	8,566,809	7,957,391
Total liabilities	<u>42,983,668</u>	<u>18,091,480</u>	<u>3,464,393</u>	<u>4,776,701</u>	<u>46,448,061</u>	<u>22,868,181</u>
Deferred inflows of resources						
Pension	<u>1,133,230</u>	<u>186,803</u>	<u>712,229</u>	<u>87,546</u>	<u>1,845,459</u>	<u>274,349</u>
Net position:						
Net investment in capital assets	48,261,529	43,717,019	21,459,083	23,368,409	69,720,612	67,085,428
Restricted	11,599,061	9,284,117	-	-	11,599,061	9,284,117
Unrestricted	<u>15,443,768</u>	<u>13,597,025</u>	<u>5,252,432</u>	<u>5,522,733</u>	<u>20,696,200</u>	<u>19,119,758</u>
Total net position	<u>\$ 75,304,358</u>	<u>\$ 66,598,161</u>	<u>\$ 26,711,515</u>	<u>\$ 28,891,142</u>	<u>\$ 102,015,873</u>	<u>\$ 95,489,303</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS

Governmental activities. Governmental activities increased the City's net position by \$8,706,197, primarily due to strong intergovernmental sales tax receipts and contributed capital from SPLOST for Public Works Equipment and Improvements. Other key elements of this increase are as follows:

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues						
Charges for services	\$ 1,439,128	\$ 1,041,948	\$ 6,951,378	\$ 6,672,372	\$ 8,390,506	\$ 7,714,320
Capital grants and contributions	11,203,137	8,950,956	563,657	427,618	11,766,794	9,378,574
General revenues						
Other tax	7,091,392	6,511,510	-	-	7,091,392	6,511,510
Interest	1,894	27,337	-	-	1,894	27,337
Total Revenues	19,735,551	16,531,751	7,515,035	7,099,990	27,250,586	23,631,741
Expenses:						
General Government	3,760,382	4,448,902	-	-	3,760,382	4,448,902
Judicial	155,059	276,608	-	-	155,059	276,608
Public safety	345,410	292,705	-	-	345,410	292,705
Public works	3,149,973	4,191,206	-	-	3,149,973	4,191,206
Health and welfare	42,502	1,509,531	-	-	42,502	1,509,531
Culture and Recreation	376,263	-	-	-	376,263	-
Housing and development	1,972,305	1,639,480	-	-	1,972,305	1,639,480
Interest on long-term debt	1,381,846	480,220	-	-	1,381,846	480,220
Water and sewer	-	-	4,370,327	4,359,746	4,370,327	4,359,746
Stormwater management	-	-	628,728	573,183	628,728	573,183
Solid waste	-	-	1,658,235	1,577,462	1,658,235	1,577,462
Conference center	-	-	2,315,364	639,116	2,315,364	639,116
Community center	-	-	567,622	44,115	567,622	44,115
Total Expenses	11,183,740	12,838,652	9,540,276	7,193,622	20,724,016	20,032,274
Increase (decrease) in net position before transfers	8,551,811	3,693,099	(2,025,241)	(93,632)	6,526,570	3,599,467
Transfers	154,386	(616,109)	(154,386)	616,109	-	-
Increase in net position	8,706,197	3,076,990	(2,179,627)	522,477	6,526,570	3,599,467
Net position - beginning of year	66,598,161	63,521,171	28,891,142	28,368,665	95,489,303	91,889,836
Net position - end of year	\$ 75,304,358	\$ 66,598,161	\$ 26,711,515	\$ 28,891,142	\$102,015,873	\$ 95,489,303

- Revenues from Local Option Sales Tax (reported as intergovernmental revenues/capital contributions) increased by \$676,939, or 12.9%, from 2020 to 2021. This increase is due to the overall economy. SPLOST increased by \$2,201,812, or 63.3%, for the SPLOST V revenues, due to the beginning of revenue collections of SPLOST V.
- Investment earnings remained the same from 2020 to 2021. This is due to the fluctuations in interest rates.
- The City received \$260,854 for Local Maintenance Improvement Grants for the year associated with street improvements.
- Expenses in the General Government were down due primarily to the policing services agreement with Henry County, and the Local Option Sales Taxes revenues were up which offset the loss in the courts.
- Revenue from Courts was up \$29,997 due to municipal court receiving fines on current and past cases.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Business-type activities. Business-type activities decreased the City's net position by \$2,179,627. The decrease is basically the result of the capital contributions and transfers from the SPLOST IV Fund to the Water and Sewer Fund. The sanitation department privatized the collection of residential solid waste with Waste Industries and the startup proved beneficial.

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 purpose of the City's governmental fund financial statements 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.

On December 31, 2021, the City's governmental funds reported combined ending fund balances of \$46,088,250, an increase of \$22,832,897 in comparison to the prior year. Of this amount, \$5,769,093 (12.5%) is unassigned fund balance, which is available for spending at the government's discretion. Additionally, \$29,686,883 is restricted by third parties for: 1) capital items, most of which is funded mainly by the proceeds of the SPLOST (\$28,620,712); 2) Perpetual Care of the City's cemetery (\$6,950); and 3) tourism (\$1,059,221). The General Fund's decrease of fund balance in the amount of \$958,650 resulted from transfers out to other funds for local capital outlay projects.

The General Fund is the City's chief operating fund. At the end of the current fiscal year, unassigned fund balances of the General Fund was \$5,769,093. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balances and total fund balances to total fund expenditures. Unassigned fund balances represent 54.5% of the total general fund expenditures, while total fund balances represent 151.5% of that same amount.

During the current fiscal year, the fund balance of the City's General Fund decreased by \$958,650. A key factor in the decrease is due to an increase in funds transferred out. The City collected a total of \$5,935,293 in local option sales taxes for 2021, an increase of 12.9% over 2020. Franchise taxes decreased by 6.6% to \$1,494,487 in 2021 from \$1,599,506 in 2020, for electric, television and telephone taxes. The City's general fund revenues increased due to an increase in tax revenues. The expenditures in General Fund increased by 20%, from \$8,895,328 to \$10,586,099 in 2021 compared to 2020.

The City received \$3,476,312 in SPLOST in 2021 compared to \$1,274,500 in 2020. This is up by 172.7% due primarily to the collections starting in April 2021 for SPLOST V. The projects approved for SPLOST V includes, new park equipment, the City's share of roads, bridges, sidewalks and transportation facilities and public safety facilities and equipment.

As of December 31, 2021, the Urban Redevelopment Agency of the City had long-term liabilities from Revenue Bonds in the amount of \$9,615,000. The majority of these funds were used for purchasing property and building and furnishing a new City Hall facility which was completed in 2009. The cost of the building is approximately \$11,964,000.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Hotel/Motel Tax Fund is used to promote tourism in the City. The Fund is used to account for proceeds from the City's Hotel/Motel tax. The City is required to pay Henry County Chamber of Commerce 43.75% of all payments. The total fund balances on December 31, 2021, for this fund amounted to \$1,059,221.

The City has a Perpetual Care Permanent Fund which is for the upkeep of the City cemetery. A donation of \$5,000 was made with only the investment earnings to be used for cemetery upkeep purposes. Currently, the City has not used any of these proceeds.

Proprietary funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements but in more detail.

Unrestricted net position of the proprietary funds at the end of the year were \$5,252,432 of which the Water and Sewer Fund had \$2,860,014 (54.4%) and the Solid Waste Fund had \$1,253,003 (23.8%). Other factors concerning the finances of proprietary funds have already been addressed in the discussion of the City's business-type activities.

General Fund Budgetary Highlights

The original budget for the City's General Fund for 2021 was \$12,590,750. There was a \$677,308 difference between the net change in fund balance from the original budget.

Capital Assets and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business-type activities on December 31, 2021, amounts to \$88,569,187 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, automobiles and equipment, sidewalks, bridges, and roads.

Major capital asset events during the current fiscal year include the following:

- \$297,008 for Public Works Department Vehicles and Equipment.
- \$26,590 for WTR/SWR SCADA Improvements – SPLOST III.
- \$972,671 for Public Works Facility Construction – SPLOST IV.
- \$197,950 for Amphitheater Road Paving Projects Design – SPLOST IV.
- \$53,096 for the Cultural Art Center Design.
- \$3,443,319 Amphitheater Construction.
- \$328,655 for WWTP Improvements Phase I & II.
- \$17,356 for Watershed Monitoring.
- \$206,178 for the Water Department Vehicles and Equipment.
- \$194,691 for the Sewer Department Vehicles and Equipment.
- \$56,555 for Storm Water Improvements.
- \$50,000 for the Merle Manders Improvements.

Additional information on the City's capital assets can be found in Note 6.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Long-term debt. At the end of the current fiscal year, the City had \$36,890,013 in outstanding debt consisting of the following:

	Balance
Governmental Activities	
Revenue Bonds	\$ 35,420,000
Accrued Compensated Absences	146,737
Net Pension Liability	86,699
Business-Type Activities	
GEFA Notes Payable	1,120,169
Accrued Compensated Absences	61,918
Net Pension Liability	54,490
TOTAL	\$ 36,890,013

The City's total debt increased by \$21,979,223. Additional information on the City's long-term debt can be found in Note 7.

State statutes limit the amount of general obligation debt a governmental entity may issue to 10% of its total assessed valuation. The current debt limitation for the City is \$95,638,341, which is in excess of the City's outstanding general obligation debt.

Economic Factors and Next Year's Budgets and Rates

- The estimated unemployment rate for the City is currently 3.8%, which is slightly below the state and the national rates.
- Cost of Living indices in the region compare favorably to national indices.
- Occupational Taxes (Business Licenses) were up from 2021 due to the economy rebound. These are based on gross receipts.
- Sales tax receipts have been raising in recent months.
- During 2021 and going forward, the City will continue to do its best to secure additional funding sources, such as fees, grants and private participation, to continue to construct roads and capital projects and purchase and improve capital items.

All of these factors were considered in preparing the City's budget for Fiscal Year 2022.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Requests for Information

This financial report is designed to provide a general overview of the City of Stockbridge's finances, comply with finance-related laws and regulations, and demonstrate the City's commitment to public accountability. Questions concerning this report or requests for additional information can be obtained by contacting the City at (770) 389-7900 or at the following address:

City of Stockbridge
Finance Department
4640 North Henry Boulevard
Stockbridge, Georgia 30281

BASIC FINANCIAL STATEMENTS

CITY OF STOCKBRIDGE, GEORGIA

STATEMENT OF NET POSITION DECEMBER 31, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 48,133,602	\$ 7,016,336	\$ 55,149,938
Investments	12,284	58,000	70,284
Taxes receivable	2,501,188	-	2,501,188
Accounts receivable, net of allowances	23,420	714,299	737,719
Due from other governments	89,093	30,096	119,189
Inventories	-	103,343	103,343
Prepaid expenses	108,873	75,465	184,338
Assets held for resale	2,197,032	-	2,197,032
Capital assets, non-depreciable	15,871,821	7,263,547	23,135,368
Capital assets, depreciable, net of accumulated depreciation	50,068,114	15,365,705	65,433,819
Total assets	119,005,427	30,626,791	149,632,218
DEFERRED OUTFLOWS OF RESOURCES			
Pension	415,829	261,346	677,175
Total deferred outflows of resources	415,829	261,346	677,175
LIABILITIES			
Accounts payable	1,338,550	341,948	1,680,498
Retainage payable	235,708	50,000	285,708
Accrued interest expense	400,328	2,920	403,248
Other accrued expenses	71,273	22,366	93,639
Customer deposits	-	116,395	116,395
Compensated absences due within one year	29,347	12,384	41,731
Compensated absences due in more than one year	117,390	49,534	166,924
Unearned revenue	5,284,373	1,694,187	6,978,560
Bonds payable due within one year	3,465,000	-	3,465,000
Bonds payable due in more than one year	31,955,000	-	31,955,000
Notes payable due within one year	-	93,480	93,480
Notes payable due in more than one year	-	1,026,689	1,026,689
Net pension liability due in more than one year	86,699	54,490	141,189
Total liabilities	42,983,668	3,464,393	46,448,061
DEFERRED INFLOWS OF RESOURCES			
Pension	1,133,230	712,229	1,845,459
Total deferred inflows of resources	1,133,230	712,229	1,845,459
NET POSITION			
Net investment in capital assets	48,261,529	21,459,083	69,720,612
Restricted for capital projects	10,527,890	-	10,527,890
Restricted for tourism	1,059,221	-	1,059,221
Restricted for cemetery maintenance - non-expendable	5,000	-	5,000
Restricted for cemetery maintenance - expendable	6,950	-	6,950
Unrestricted	15,443,768	5,252,432	20,696,200
Total net position	\$ 75,304,358	\$ 26,711,515	\$ 102,015,873

The accompanying notes are an integral part of these financial statements.

CITY OF STOCKBRIDGE, GEORGIA

STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 3,760,382	\$ 1,382,633	\$ -	\$ 3,979,937
Judicial	155,059	56,495	-	191,594
Public safety	345,410	-	-	1,077,470
Public works	3,149,973	-	-	4,164,288
Health and welfare	42,502	-	-	-
Culture and recreation	376,263	-	-	331,741
Housing and development	1,972,305	-	-	1,458,107
Interest on long-term debt	1,381,846	-	-	-
Total governmental activities	<u>11,183,740</u>	<u>1,439,128</u>	<u>-</u>	<u>11,203,137</u>
Business-type activities:				
Water and sewer	4,370,327	3,949,637	-	455,214
Stormwater	628,728	1,042,072	-	108,443
Solid waste	1,658,235	1,785,974	-	-
Amphitheater	-	173,695	-	-
Conference center	2,315,364	-	-	-
Community center	567,622	-	-	-
Total business-type activities	<u>9,540,276</u>	<u>6,951,378</u>	<u>-</u>	<u>563,657</u>
Total primary government	<u>\$ 20,724,016</u>	<u>\$ 8,390,506</u>	<u>\$ -</u>	<u>\$ 11,766,794</u>

General revenues:

- Property taxes
- Franchise taxes
- Alcoholic beverage excise taxes
- Business and occupation taxes
- Insurance premium taxes
- Hotel/motel taxes
- Other taxes
- Unrestricted investment earnings

Transfers

- Total general revenues and transfers
- Change in net position
- Net position, beginning of year
- Net position, end of year

The accompanying notes are an integral part of these financial statements.

**Net (Expenses) Revenues and
Changes in Net Position**

Governmental Activities	Business-type Activities	Total
\$ 1,602,188	\$ -	\$ 1,602,188
93,030	-	93,030
732,060	-	732,060
1,014,315	-	1,014,315
(42,502)	-	(42,502)
(44,522)	-	(44,522)
(514,198)	-	(514,198)
(1,381,846)	-	(1,381,846)
<u>1,458,525</u>	<u>-</u>	<u>1,458,525</u>
-	34,524	34,524
-	521,787	521,787
-	127,739	127,739
-	173,695	173,695
-	(2,315,364)	(2,315,364)
-	(567,622)	(567,622)
<u>-</u>	<u>(2,025,241)</u>	<u>(2,025,241)</u>
<u>1,458,525</u>	<u>(2,025,241)</u>	<u>(566,716)</u>
806,485	-	806,485
1,494,487	-	1,494,487
841,605	-	841,605
1,083,528	-	1,083,528
2,187,071	-	2,187,071
546,818	-	546,818
131,398	-	131,398
1,894	-	1,894
154,386	(154,386)	-
<u>7,247,672</u>	<u>(154,386)</u>	<u>7,093,286</u>
8,706,197	(2,179,627)	6,526,570
66,598,161	28,891,142	95,489,303
<u>\$ 75,304,358</u>	<u>\$ 26,711,515</u>	<u>\$ 102,015,873</u>

CITY OF STOCKBRIDGE, GEORGIA

BALANCE SHEET GOVERNMENTAL FUNDS DECEMBER 31, 2021

	General Fund	ARPA Fund	Public Facilities Authority	SPLOST V Fund	City-wide Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 13,447,842	\$ 5,092,676	\$ 18,092,822	\$ 2,879,917	\$ 562,851	\$ 8,057,494	\$ 48,133,602
Investments	-	-	-	-	-	12,284	12,284
Taxes receivable	1,863,853	-	-	596,409	-	40,926	2,501,188
Accounts receivable	20,920	-	-	-	-	2,500	23,420
Due from other governments	89,093	-	-	-	-	-	89,093
Due from other funds	-	-	188,042	-	-	-	188,042
Prepaid expenditures	101,683	-	-	-	7,190	-	108,873
Assets held for resale	2,197,032	-	-	-	-	-	2,197,032
Total assets	<u>\$ 17,720,423</u>	<u>\$ 5,092,676</u>	<u>\$ 18,280,864</u>	<u>\$ 3,476,326</u>	<u>\$ 570,041</u>	<u>\$ 8,113,204</u>	<u>\$ 53,253,534</u>
LIABILITIES, DEFERRED INFLOWS OF LIABILITIES							
Accounts payable	\$ 380,765	\$ 798,292	\$ -	\$ -	\$ 32,132	\$ 127,361	\$ 1,338,550
Retainage payable	-	-	-	-	-	235,708	235,708
Accrued liabilities	71,273	-	-	-	-	-	71,273
Unearned revenue - occupational taxes	989,989	-	-	-	-	-	989,989
Unearned revenue - grants	-	4,294,384	-	-	-	-	4,294,384
Due to other funds	188,042	-	-	-	-	-	188,042
Total liabilities	<u>1,630,069</u>	<u>5,092,676</u>	<u>-</u>	<u>-</u>	<u>32,132</u>	<u>363,069</u>	<u>7,117,946</u>
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - court fines	10,369	-	-	-	-	-	10,369
Unavailable revenue - rental income	5,700	-	-	-	-	-	5,700
Unavailable revenue - franchise taxes	31,269	-	-	-	-	-	31,269
Total deferred inflows of resources	<u>47,338</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,338</u>
FUND BALANCES							
Fund balances							
Non-spendable:							
Prepays	101,683	-	-	-	-	-	101,683
Permanent fund corpus	-	-	-	-	-	5,000	5,000
Assets held for resale	2,197,032	-	-	-	-	-	2,197,032
Restricted for:							
Capital projects	-	-	18,280,864	3,476,326	537,909	6,325,613	28,620,712
Tourism	-	-	-	-	-	1,059,221	1,059,221
Cemetery maintenance	-	-	-	-	-	6,950	6,950
Assigned for:							
Purchases on order	7,975,208	-	-	-	-	-	7,975,208
Capital projects	-	-	-	-	-	353,351	353,351
Unassigned	5,769,093	-	-	-	-	-	5,769,093
Total fund balances	<u>16,043,016</u>	<u>-</u>	<u>18,280,864</u>	<u>3,476,326</u>	<u>537,909</u>	<u>7,750,135</u>	<u>46,088,250</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 17,720,423</u>	<u>\$ 5,092,676</u>	<u>\$ 18,280,864</u>	<u>\$ 3,476,326</u>	<u>\$ 570,041</u>	<u>\$ 8,113,204</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.	65,939,935
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	47,338
The net pension liability and related deferred outflows and inflows of resources are not financial resources and, therefore, are not reported in the governmental funds.	(804,100)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	(35,967,065)
Net position of governmental activities	<u>\$ 75,304,358</u>

The accompanying notes are an integral part of these financial statements.

CITY OF STOCKBRIDGE, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	General Fund	ARPA Fund	Public Facilities Authority	SPLOST V Fund	City-wide Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Revenues							
Taxes	\$ 6,527,594	\$ -	\$ -	\$ -	\$ -	\$ 546,818	\$ 7,074,412
Licenses and permits	667,913	-	-	-	-	-	667,913
Intergovernmental	6,202,147	1,289,236	-	3,476,312	-	-	10,967,695
Fines and forfeitures	56,495	-	-	-	-	-	56,495
Charges for services	168,441	-	-	-	-	-	168,441
Impact fees	-	-	-	-	-	234,829	234,829
Interest income	1,894	-	-	14	-	599	2,507
Other revenues	546,279	-	-	-	-	-	546,279
Total revenues	14,170,763	1,289,236	-	3,476,326	-	782,246	19,718,571
Expenditures							
Current:							
General government	4,462,506	-	-	50	-	-	4,462,556
Judicial	212,568	-	-	-	-	-	212,568
Public safety	380,252	745,936	-	-	-	-	1,126,188
Public works and parks	3,526,873	-	-	-	-	3,187	3,530,060
Health and welfare	-	-	-	-	-	42,502	42,502
Culture and recreation	365,855	-	-	-	-	-	365,855
Housing and development	1,638,045	-	-	-	-	336,248	1,974,293
Capital outlay:							
General government	-	-	-	-	-	51,892	51,892
Public works	-	543,300	-	-	584,893	1,202,740	2,330,933
Culture and recreation	-	-	-	-	5,983,279	974,026	6,957,305
Debt service:							
Principal	-	-	-	-	-	745,000	745,000
Interest	-	-	184,039	-	-	460,337	644,376
Bond issuance costs	-	-	536,098	-	-	-	536,098
Total expenditures	10,586,099	1,289,236	720,137	50	6,568,172	3,815,932	22,979,626
Excess (deficiency) of revenues over (under) expenditures	3,584,664	-	(720,137)	3,476,276	(6,568,172)	(3,033,686)	(3,261,055)
Other financing sources (uses)							
Proceeds from sale of assets	134,566	-	-	-	-	-	134,566
Proceeds from bonds	-	-	25,805,000	-	-	-	25,805,000
Transfers in	697,019	-	50,320	50	10,489,862	1,251,026	12,488,277
Transfers out	(5,374,899)	-	(6,854,319)	-	-	(104,673)	(12,333,891)
Total other financing sources (uses)	(4,543,314)	-	19,001,001	50	10,489,862	1,146,353	26,093,952
Net change in fund balances	(958,650)	-	18,280,864	3,476,326	3,921,690	(1,887,333)	22,832,897
Fund balances, beginning of year	17,001,666	-	-	-	(3,383,781)	9,637,468	23,255,353
Fund balances, end of year	\$ 16,043,016	\$ -	\$ 18,280,864	\$ 3,476,326	\$ 537,909	\$ 7,750,135	\$ 46,088,250

The accompanying notes are an integral part of these financial statements.

CITY OF STOCKBRIDGE, 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 DECEMBER 31, 2021

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ 22,832,897
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current period.	10,840,435
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.	(11,423)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	16,980
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.	(25,060,000)
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>87,308</u>
Changes in net position - governmental activities	<u>\$ 8,706,197</u>

The accompanying notes are an integral part of these financial statements.

CITY OF STOCKBRIDGE, GEORGIA

GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Other taxes	\$ 6,145,026	\$ 6,145,026	\$ 6,527,594	\$ 382,568
Licenses and permits	1,132,442	1,132,442	667,913	(464,529)
Intergovernmental	4,749,759	4,749,759	6,202,147	1,452,388
Fines and forfeitures	31,973	31,973	56,495	24,522
Charges for services	87,801	87,801	168,441	80,640
Contributions	10,700	10,700	-	(10,700)
Interest income	27,000	27,000	1,894	(25,106)
Other revenues	406,049	406,049	546,279	140,230
Total revenues	12,590,750	12,590,750	14,170,763	1,580,013
Expenditures				
Current				
General government:				
Mayor and council	367,359	367,359	302,067	65,292
Executive	516,233	516,233	448,647	67,586
City manager	551,888	551,888	456,495	95,393
Financial administration	1,412,932	1,416,094	1,449,144	(33,050)
Business services	190,710	190,710	162,329	28,381
Data processing	500,626	539,848	407,722	132,126
Building and plant	884,420	884,420	815,106	69,314
Human resources	460,629	457,467	420,996	36,471
Total general government	4,884,797	4,924,019	4,462,506	461,513
Judicial:				
Municipal court	246,796	246,796	212,568	34,228
Public safety:				
Police administration	275,000	306,000	380,252	(74,252)
Public works:				
Public works	3,287,809	3,287,809	3,325,719	(37,910)
Parks	290,600	290,600	201,154	89,446
Total public works	3,578,409	3,578,409	3,526,873	51,536
Culture and recreation:				
Community Center	685,019	720,016	357,776	362,240
Conference Center	8,000	8,000	8,079	(79)
Total culture and recreation	693,019	728,016	365,855	362,161
Housing and development:				
Code enforcement	287,792	287,792	201,956	85,836
Main street	219,768	219,280	191,275	28,005
Planning and zoning	751,283	751,771	590,355	161,416
Permitting development	659,821	659,821	513,097	146,724
City events	204,500	204,500	141,362	63,138
Total housing and development	2,123,164	2,123,164	1,638,045	485,119
Total expenditures	11,801,185	11,906,404	10,586,099	1,320,305
Excess of revenues over expenditures	789,565	684,346	3,584,664	2,900,318
Other financing sources (uses)				
Proceeds from sale of assets	13,398	13,398	134,566	121,168
Transfers in	120,000	120,000	697,019	577,019
Transfers out	(1,600,271)	(1,600,271)	(5,374,899)	(3,774,628)
Total other financing (uses), net	(1,466,873)	(1,466,873)	(4,543,314)	(3,076,441)
Net change in fund balances	(677,308)	(782,527)	(958,650)	(176,123)
Fund balances, beginning of year	17,001,666	17,001,666	17,001,666	-
Fund balances, end of year	\$ 16,324,358	\$ 16,219,139	\$ 16,043,016	\$ (176,123)

The accompanying notes are an integral part of these financial statements.

CITY OF STOCKBRIDGE, GEORGIA

ARPA FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental	\$ -	\$ 5,583,620	\$ 1,289,236	\$ (4,294,384)
Total revenues	-	5,583,620	1,289,236	(4,294,384)
Expenditures				
Current:				
Public safety	-	3,151,960	745,936	2,406,024
Capital outlay:				
Public works	-	1,010,350	543,300	467,050
Total expenditures	-	4,162,310	1,289,236	2,873,074
Net change in fund balances	-	1,421,310	-	(1,421,310)
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	\$ -	\$ 1,421,310	\$ -	\$ (1,421,310)

The accompanying notes are an integral part of these financial statements.

CITY OF STOCKBRIDGE, GEORGIA

STATEMENT OF NET POSITION PROPRIETARY FUNDS DECEMBER 31, 2021

	Water and Sewer Fund	Solid Waste Fund	Other Enterprise Funds	Total
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 2,815,931	\$ 3,029,515	\$ 1,170,890	\$ 7,016,336
Investments	58,000	-	-	58,000
Accounts receivable, net of allowances	438,270	65,983	210,046	714,299
Due from other governments	11,659	11,496	6,941	30,096
Inventories	103,343	-	-	103,343
Prepaid expenses	73,503	744	1,218	75,465
Total current assets	<u>3,500,706</u>	<u>3,107,738</u>	<u>1,389,095</u>	<u>7,997,539</u>
NON-CURRENT ASSETS				
Capital assets:				
Capital assets, non-depreciable	6,512,537	-	751,010	7,263,547
Capital assets, depreciable, net of accumulated depreciation	<u>14,462,645</u>	<u>79,826</u>	<u>823,234</u>	<u>15,365,705</u>
Total capital assets	<u>20,975,182</u>	<u>79,826</u>	<u>1,574,244</u>	<u>22,629,252</u>
Total non-current assets	<u>20,975,182</u>	<u>79,826</u>	<u>1,574,244</u>	<u>22,629,252</u>
Total assets	<u>24,475,888</u>	<u>3,187,564</u>	<u>2,963,339</u>	<u>30,626,791</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension	<u>151,174</u>	<u>10,056</u>	<u>100,116</u>	<u>261,346</u>
Total deferred outflows of resources	<u>151,174</u>	<u>10,056</u>	<u>100,116</u>	<u>261,346</u>
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	169,938	138,729	33,281	341,948
Retainage payable	50,000	-	-	50,000
Accrued liabilities	17,542	797	4,027	22,366
Unearned revenue	-	1,694,187	-	1,694,187
Notes payable, current portion	93,480	-	-	93,480
Compensated absences due within one year	8,314	315	3,755	12,384
Customer deposits	116,395	-	-	116,395
Accrued interest	<u>2,920</u>	<u>2,920</u>	<u>2,920</u>	<u>2,920</u>
Total current liabilities	<u>458,589</u>	<u>1,834,028</u>	<u>41,063</u>	<u>2,333,680</u>
NON-CURRENT LIABILITIES				
Compensated absences due in more than one year	33,254	1,260	15,020	49,534
Net pension liability	31,519	2,097	20,874	54,490
Notes payable, long-term portion	<u>1,026,689</u>	<u>-</u>	<u>-</u>	<u>1,026,689</u>
Total non-current liabilities	<u>1,091,462</u>	<u>3,357</u>	<u>35,894</u>	<u>1,130,713</u>
Total liabilities	<u>1,550,051</u>	<u>1,837,385</u>	<u>76,957</u>	<u>3,464,393</u>
DEFERRED INFLOWS OF RESOURCES				
Pension	<u>411,984</u>	<u>27,406</u>	<u>272,839</u>	<u>712,229</u>
Total deferred inflows of resources	<u>411,984</u>	<u>27,406</u>	<u>272,839</u>	<u>712,229</u>
NET POSITION				
Net investment in capital assets	19,805,013	79,826	1,574,244	21,459,083
Unrestricted	<u>2,860,014</u>	<u>1,253,003</u>	<u>1,139,415</u>	<u>5,252,432</u>
Total net position	<u>\$ 22,665,027</u>	<u>\$ 1,332,829</u>	<u>\$ 2,713,659</u>	<u>\$ 26,711,515</u>

The accompanying notes are an integral part of these financial statements.

CITY OF STOCKBRIDGE, GEORGIA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	Water and Sewer Fund	Solid Waste Fund	Other Enterprise Funds	Total
OPERATING REVENUES				
Charges for services:				
Water sales	\$ 2,095,952	\$ -	\$ -	\$ 2,095,952
Sewer sales	1,779,325	-	-	1,779,325
Ticket sales	-	-	155,863	155,863
Concession sales	-	-	17,832	17,832
Stormwater fees	-	-	1,042,072	1,042,072
Sanitation charges	-	1,682,080	-	1,682,080
Rentals	-	103,894	-	103,894
Other fees and charges	74,360	-	-	74,360
Total operating revenues	<u>3,949,637</u>	<u>1,785,974</u>	<u>1,215,767</u>	<u>6,951,378</u>
OPERATING EXPENSES				
Personal services and employee benefits	1,502,548	75,359	457,016	2,034,923
Contracted services	660,324	1,559,246	46,837	2,266,407
Supplies	1,095,136	5,182	20,792	1,121,110
Repairs and maintenance	34,127	-	25,589	59,716
Bad debt expense	16,668	-	-	16,668
Depreciation	808,314	18,448	196,938	1,023,700
Impact Fees	219,450	-	-	219,450
Total operating expenses	<u>4,336,567</u>	<u>1,658,235</u>	<u>747,172</u>	<u>6,741,974</u>
Operating income (loss)	<u>(386,930)</u>	<u>127,739</u>	<u>468,595</u>	<u>209,404</u>
NON-OPERATING REVENUE (EXPENSE)				
Loss on disposal of assets	-	-	(2,764,542)	(2,764,542)
Interest expense	(33,760)	-	-	(33,760)
Total non-operating revenues, net	<u>(33,760)</u>	<u>-</u>	<u>(2,764,542)</u>	<u>(2,798,302)</u>
Income (loss) before capital contributions and transfers	(420,690)	127,739	(2,295,947)	(2,588,898)
CAPITAL CONTRIBUTIONS	455,214	-	108,443	563,657
TRANSFERS IN	-	-	542,633	542,633
TRANSFERS OUT	-	-	(697,019)	(697,019)
Change in net position	34,524	127,739	(2,341,890)	(2,179,627)
NET POSITION, beginning of year	<u>22,630,503</u>	<u>1,205,090</u>	<u>5,055,549</u>	<u>28,891,142</u>
NET POSITION, end of year	<u>\$ 22,665,027</u>	<u>\$ 1,332,829</u>	<u>\$ 2,713,659</u>	<u>\$ 26,711,515</u>

The accompanying notes are an integral part of these financial statements.

CITY OF STOCKBRIDGE, GEORGIA

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	Water and Sewer Fund	Solid Waste Fund	Other Enterprise Funds	Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 4,012,230	\$ 1,835,604	\$ 1,217,425	\$ 7,065,259
Payments to suppliers and service providers	(2,058,282)	(1,552,891)	(119,888)	(3,731,061)
Payments to employees	(1,726,636)	(88,013)	(471,392)	(2,286,041)
Net cash provided by operating activities	227,312	194,700	626,145	1,048,157
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers to other funds	-	-	(154,386)	(154,386)
Net cash used in non-capital financing activities	-	-	(154,386)	(154,386)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase of property and equipment	(881,091)	-	(223,539)	(1,104,630)
Principal payments on notes payable	(93,480)	-	-	(93,480)
Interest paid	(33,760)	-	-	(33,760)
Net cash used in capital and related financing activities	(1,008,331)	-	(223,539)	(1,231,870)
Increase (decrease) in cash and cash equivalents	(781,019)	194,700	248,220	(338,099)
Cash and cash equivalents:				
Beginning of year	3,596,950	2,834,815	922,670	7,354,435
End of year	\$ 2,815,931	\$ 3,029,515	\$ 1,170,890	\$ 7,016,336

(Continued)

CITY OF STOCKBRIDGE, GEORGIA

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	<u>Water and Sewer Fund</u>	<u>Solid Waste Fund</u>	<u>Other Enterprise Funds</u>	<u>Total</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES				
Operating income (loss)	\$ (386,930)	\$ 127,739	\$ 468,595	\$ 209,404
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	808,314	18,448	196,938	1,023,700
(Increase) decrease in accounts receivable	58,615	11,744	(3,383)	66,976
Decrease in inventories	16,596	-	-	16,596
(Increase) decrease in due from other governments	9,203	(817)	5,041	13,427
Decrease in deferred outflows of resources - pension	173,293	25,014	105,962	304,269
(Decrease) in customer deposits	(5,225)	-	(2,200)	(7,425)
Decrease in prepaid expenses	6,849	-	1,080	7,929
(Decrease) in accrued liabilities	(9,604)	(1,042)	(25,460)	(36,106)
Increase (decrease) in accounts payable	(158,322)	11,537	(25,550)	(172,335)
(Decrease) in retainage payable	(117,150)	-	-	(117,150)
Increase in unearned revenue	-	38,703	-	38,703
Increase in deferred inflows of resources - pension	361,763	21,978	240,942	624,683
Net cash provided by operating activities	<u>\$ 227,312</u>	<u>\$ 194,700</u>	<u>\$ 626,145</u>	<u>\$ 1,048,157</u>
NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES				
Contributions of capital assets	<u>\$ 455,214</u>	<u>\$ -</u>	<u>\$ 108,443</u>	<u>\$ 563,657</u>

The accompanying notes are an integral part of these financial statements.

CITY OF STOCKBRIDGE, GEORGIA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Stockbridge, Georgia (the "City") have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") as applied to governments. The Governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Reporting Entity

The City was incorporated in 1920 and is located in the northern part of Henry County about 18 miles south of Atlanta. The City provides a full range of services to approximately 26,000 residents. These services are provided in whole by the City or through contractual agreements with Henry County. These services include police services, community development, highways and streets, water and sewer, sanitation, parks, public improvements, planning and zoning, and general administrative services.

In 2013, the City adopted the provisions of GASB Statement No. 61, *The Financial Reporting Entity: Omnibus – an amendment to GASB Nos. 14 and 34*, which defines the reporting entity for determining which potential component units should be included in the primary government's financial statements. Inclusion is based on financial accountability or the fact that exclusion would make the financial statements misleading or incomplete. The criteria for determining financial accountability includes appointing a voting majority of an organization's governing body and: 1) the ability of the City to impose its will on that organization, or 2) the potential for the organization to provide specific financial benefits or to impose specific financial burdens on the City. In addition to the above criteria, GASB Statement No. 61 added that if the primary government is expected to repay substantially all of the component unit's debt, then the component unit should be blended.

Blended Component Units - Blended component units, although legally separate entities, are, in substance, part of the government's operations.

The City of Stockbridge Urban Redevelopment Agency (the "URA") was created by the City's elected officials to provide for the issuance of bonds to finance the construction of the Town Center facilities including City Hall. The City Council appoints the majority of the URA board members and the URA's debt is expected to be repaid almost entirely from the resources of the City. Although legally separate, the URA is blended as a governmental fund into the primary government. Separate financial statements for the URA are not issued.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-wide and Fund Financial Statements

The City of Stockbridge Public Facilities Authority (the “PFA”) was created by the City’s elected officials to provide for the issuance of bonds to finance the construction of the Amphitheater and Cultural Arts Center, to fund the Trails Project, and to fund purchase of police equipment. The City Council appoints the majority of the PFA board members and the PFA’s debt is expected to be repaid almost entirely from the resources of the City. Although legally separate, the PFA is blended as a governmental fund into the primary government. Separate financial statements for the PFA are not issued.

The City of Stockbridge Downtown Development Authority (the “DDA”) exists to encourage growth and redevelopment of the Stockbridge, Georgia central business district. The City Council appoints the majority of the DDA board members and the DDA’s debt is expected to be repaid almost entirely from the resources of the City. Although legally separate, the DDA is blended as a nonmajor governmental fund into the primary government. Separate financial statements for the DDA are not issued.

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 government. For the most part, the effect of interfund activity has been removed from these statements. *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 activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to those who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not 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.

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 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. 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. 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.

Intergovernmental grants and investment income 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. All other revenue items are considered to be measurable and available only when cash is received by the City.

Substantially all governmental fund revenues are accrued. In applying GASB Statement No. 33 to grant revenues, the provider recognizes liabilities and expenses and the recipient recognizes receivables and revenues when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met, are reported as advances by the provider and unearned revenue by the recipient.

The format of the fund financial statements has been modified by GASB Statement No. 34. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. GASB Statement No. 34 also requires, as required supplementary information, the Management's Discussion and Analysis ("MD&A") which includes an analytical overview of the City's financial activity.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

The City reports the following major 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 **American Rescue Plan Act ("ARPA") Fund** is used for accounting for the financial resources provided and subsequently expended from the ARPA grant received from the federal government.

The **Public Facilities Authority** accounts for capital expenditures. Funding is provided by bonds issued in fiscal year 2021.

The **Special Purpose Local Option Sales ("SPLOST") V Fund** accounts for capital expenditures. Funding is provided by special purpose sales taxes, which are collected by Henry County and remitted to the City through an intergovernmental agreement.

The **City-wide Capital Projects Fund** accounts for major capital projects that are paid out of the General Fund.

The City reports the following major proprietary funds:

The **Water and Sewer Fund** accounts for the operation of the water and sewerage system including all revenues from sources applicable to these operations and all expenses of the operation.

The **Solid Waste Fund** accounts for revenues generated from the charges for sanitation and recycling services provided to the residential and commercial users of the City.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water and sewer function and the other functions of the government. Elimination of these charges would distort the direct costs reported for the various functions concerned.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges for goods and services provided. Operating expenses of the enterprise funds include the cost of these goods and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets 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.

E. Cash and Investments

Cash includes amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the City. For purposes of the statement of cash flows, the enterprise funds consider all highly liquid investments (including restricted assets) with a maturity date of three months or less when purchased to be cash equivalents.

The City's investments consist of certificates of deposit with a maturity date greater than three months from the date of purchase. For reporting purposes, all investments are recorded at fair value.

State statutes authorize the City to invest in: obligations of the United States, the State of Georgia and other political subdivisions of the State of Georgia, and other states; prime bankers' acceptances; repurchase agreements; and the Georgia Fund 1.

The City's policy is to hold investments to maturity.

In applying GASB Statement No. 72, the City utilized the following methods and assumptions as of December 31, 2021:

1. Fair value is based on quoted market prices as of the valuation date;
2. The investment portfolio did not hold investments in any of the following: a) items required to be reported at amortized costs; b) items subject to involuntary participation in an external pool; and c) items associated with a fund other than the fund to which the income is assigned.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Inventories

Inventories are valued at cost, which approximates market, using the first in/first out ("FIFO") method. The consumption method is used to account for inventories. Under the consumption method, inventory items are recognized as expenditures when used.

G. Prepaid Expenditures/Expenses

Prepaid items are accounted for using the consumption method. A prepaid item is recognized when a cash expenditure/expense is made for goods or services that were purchased for consumption, but not consumed as of December 31, 2021.

H. Restricted Assets

Certain proceeds from the Urban Redevelopment Authority ("URA") Fund's debt issues are classified as restricted assets on the balance sheet because they are maintained in separate bank accounts and their use is limited by applicable debt covenants.

I. Deferred Outflows/Inflows

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 represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has four items that qualify for reporting in this category. These four items relate to the City's defined benefit pension plan. The pension assumption changes, experience differences, investment differences, and the contributions made subsequent to the measurement date are deferred and recognized as pension expense in future years.

In addition to liabilities, the statement of net position and/or the governmental funds balance sheet will sometimes report a separate section for *deferred inflows of resources*. This separate financial statement element represents an acquisition of fund balance/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 three items that qualify for reporting in this category. The first item, unavailable revenue, arises only under the modified accrual basis of accounting, and is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue for court fines, rental income, and franchise taxes levied, and these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available. The other two items relate to the City's defined benefit pension plan and are reported in the government-wide statement of net position. The pension experience differences and pension investment earnings difference represent future acquisitions of net position and, accordingly, are reported as deferred inflows of resources.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City of Stockbridge Retirement Plan (the "Plan") and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

K. Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net position and in respective funds.

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of assets constructed. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Asset	Years
Building and improvements	30 – 50
Improvements other than buildings	25 – 50
Furniture and fixtures	10 – 20
Vehicles	5 – 10
Machinery and equipment	5 – 10
Infrastructure	40 – 50

The City only reports infrastructure assets purchased subsequent to December 31, 2003.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Compensated Absences

In 2017, the City switched from using a Paid Time Off (“PTO”) system to a compensated absences system. Under the compensated absences system, the City accrues accumulated unpaid vacation and sick benefits. Annual leave will be paid to employees upon separation from service when earned (or estimated to be earned) by the employee. The non-current portion (the amount estimated to be used in subsequent fiscal years) for governmental funds is maintained separately and represents a reconciling item between the fund and government-wide presentations. In accordance with the provisions of GASB Statement No. 16, *Accounting for Compensated Absences*, no liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

M. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. All payables, accrued liabilities, and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources and are reported as obligations of the funds. However, claims and judgments and compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current year. Long-term loans are recognized as a liability on the governmental fund financial statements when due.

N. Interfund Activity

Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be market or near market rates, are treated as revenues and expenditures/expenses and are not eliminated in the process of consolidation. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements. 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)

O. Budgets and Budgetary Accounting

The City adopts an annual budget for all of the City's funds and is required by state law to adopt annual budgets for the General Fund and all special revenue funds,(i.e., Hotel/Motel Tax Fund and CARES ACT Fund). Public hearings are conducted to obtain taxpayer comments. The operating budget includes proposed expenditures and the means of financing them. The budget is legally enacted by the passage of an ordinance. Any revisions that alter the total expenditures of any department must be approved by City Council. Formal budgetary integration is employed as a management control device during the year.

Governmental fund type budgets are adopted on a basis consistent with GAAP at the legal level of budgetary control which is the department level. Expenditures may not exceed the appropriations within a fund. Budgets, as reported in the financial statements, are as amended in December 2021. All annual appropriations lapse at year-end.

For the year ended December 31, 2021, the following General Fund departments had actual expenditures in excess of budgeted amounts: Financial administration (\$43,101), Police administration (\$74,531), Public works (\$62,626), and Conference Center (\$79). These over expenditures were covered by under expenditures in other departments.

P. 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 deferred outflows, and liabilities and deferred inflows 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)

P. Fund Equity (Continued)

Fund Balances (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. The action to commit funds must occur prior to fiscal year-end, to report such commitments in the balance sheet of the respective period, even though the amount may be determined subsequent to fiscal year-end. Only the City Council may modify or remove the commitment.
- **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 resolution, the City Council has authorized the Treasurer and his designee to assign fund balances. Assignments may occur subsequent to fiscal year-end.
- **Unassigned** – Fund balances are reported as unassigned when the balances do not meet any of the above criterion. The City reports positive unassigned fund balances only in the General Fund. All funds may report negative unassigned fund balances.

Flow Assumptions – When both restricted and unrestricted amounts of fund balances 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 balances, it is the City's policy to use fund balances in the following order: 1) committed; 2) assigned; and 3) unassigned.

Net Position – Net position represents the difference between assets and deferred outflows, and liabilities and deferred inflows 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 when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

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

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS

A. Explanation of Certain Differences between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

The governmental fund balance sheet includes a reconciliation between *fund balances – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.” The details of this difference are as follows:

Accrued interest payable	\$ (400,328)
Compensated absences payable	(146,737)
Bonds payable	<u>(35,420,000)</u>
Net adjustment to reduce <i>fund balances – total governmental funds</i> to arrive at <i>net position – governmental activities</i>	<u>\$ (35,967,065)</u>

B. Explanation of Certain Differences between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances and the Government-wide Statement of Activities

The governmental fund statement of revenues, expenditures and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives and reported as depreciation expense.” The details of this difference are as follows:

Capital outlay	\$ 9,859,708
Depreciation expense	(1,783,812)
Transfer of capital assets to governmental activities	<u>2,764,539</u>
Net adjustment to increase <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ 10,840,435</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS (CONTINUED)

B. Explanation of Certain Differences between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances and the Government-wide Statement of Activities (Continued)

Another element of that reconciliation states that “the issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.” The details of this difference are as follows:

Bond issuance proceeds	\$ (25,805,000)
Principal payments: bonds payable	<u>745,000</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>\$ (25,060,000)</u></u>

Another element of that reconciliation states that “Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.” The details of this difference are as follows:

Compensated absences	\$ 23,892
Pension expense	264,788
Accrued interest	<u>(201,372)</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>\$ 87,308</u></u>

NOTE 3. CASH AND INVESTMENTS

Credit Risk. State statutes authorize the City to invest in: obligations of the United States, the State of Georgia and other political subdivisions of the State of Georgia, and other states; prime bankers' acceptances; repurchase agreements; and Georgia Fund 1.

Interest Rate Risk. The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

NOTES TO FINANCIAL STATEMENTS

NOTE 3. CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk – Deposits. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of December 31, 2021, all of the deposits for the City were fully collateralized in accordance with the state statutes.

Fair Value Measurements. The City categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. Georgia Fund 1 is an investment pool which does not meet the criteria of GASB Statement No. 79 and is thus valued at fair value in accordance with GASB Statement No. 31. As a result, the City does not disclose the investment in Georgia Fund 1 within the fair value hierarchy. Additionally, the City's certificates of deposit are nonnegotiable and, therefore, are not subject to fair value hierarchy.

Investments. The City's financial policies authorize investment in any securities approved by the State of Georgia for local governments. Authorized investments include certificates of deposit, repurchase agreements, direct and agency obligations of the United States, obligations of the State of Georgia, pooled investment programs of the State of Georgia, and no-load mutual funds of direct obligations of the United States.

At December 31, 2021, the City had the following investments:

Investment	Maturities	Fair Value
Certificate of Deposit	August 19, 2024	\$ 12,284
Certificate of Deposit	December 29, 2023	58,000
		<u>\$ 70,284</u>

NOTE 4. PROPERTY TAXES

Property taxes attach as an enforceable lien on property as of January 1. The City, when applicable, obtains the services of Henry County to bill and collect the City's property taxes. Henry County remits taxes collected to the City on a bi-monthly basis. Property taxes are levied approximately October 1 of each year and are due 60 days after issuance. A local option sales tax is in force. Proceeds from the tax are remitted to the City monthly and are utilized to give property tax owners tax relief. No property taxes were levied for the year ended December 31, 2021. There were no property taxes receivable as of December 31, 2021.

NOTES TO FINANCIAL STATEMENTS

NOTE 5. RECEIVABLES

Receivables at December 31, 2021 for the City's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts are as follows:

Governmental Funds

	General	SPLOST V Fund	Nonmajor Governmental Funds	Total
Receivables:				
Intergovernmental	\$ 89,093	\$ -	\$ -	\$ 89,093
Taxes	1,863,853	596,409	40,926	2,501,188
Accounts	31,439	-	2,500	33,939
Gross receivables	1,984,385	596,409	43,426	2,624,220
Less allowance for uncollectibles	(10,519)	-	-	(10,519)
Net total receivables	<u>\$ 1,973,866</u>	<u>\$ 596,409</u>	<u>\$ 43,426</u>	<u>\$ 2,613,701</u>

Proprietary Funds

	Water and Sewer	Solid Waste	Nonmajor Enterprise Funds	Total
Receivables:				
Intergovernmental	\$ 11,659	\$ 11,496	\$ 6,941	\$ 30,096
Accounts	496,343	65,983	210,046	772,372
Gross receivables	508,002	77,479	216,987	802,468
Less allowance for uncollectibles	(58,073)	-	-	(58,073)
Net total receivables	<u>\$ 449,929</u>	<u>\$ 77,479</u>	<u>\$ 216,987</u>	<u>\$ 744,395</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 6. CAPITAL ASSETS

Capital asset activity for the fiscal year ended December 31, 2021, is as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 11,733,317	\$ -	\$ -	\$ 28,641	\$ 11,761,958
Construction in progress	19,269,625	1,067,921	-	(16,227,683)	4,109,863
Total	31,002,942	1,067,921	-	(16,199,042)	15,871,821
Capital assets, being depreciated:					
Buildings and improvements	21,998,949	6,633,845	-	19,910,240	48,543,034
Improvements other than buildings	3,035,196	1,042,638	-	68,500	4,146,334
Infrastructure	8,317,631	-	-	-	8,317,631
Machinery and equipment	1,718,944	124,769	-	389,877	2,233,590
Office equipment	1,422,599	81,485	-	410,429	1,914,513
Vehicles	1,579,975	909,050	(103,945)	-	2,385,080
Furniture and fixtures	1,063,391	-	-	418,545	1,481,936
Total	39,136,685	8,791,787	(103,945)	21,197,591	69,022,118
Less accumulated depreciation for:					
Buildings and improvements	(6,616,722)	(1,154,709)	-	(1,516,561)	(9,287,992)
Improvements other than buildings	(1,380,182)	(200,275)	-	(8,330)	(1,588,787)
Infrastructure	(2,329,513)	(201,682)	-	-	(2,531,195)
Machinery and equipment	(1,383,309)	(71,230)	92,522	(279,261)	(1,641,278)
Office equipment	(986,371)	(56,567)	-	-	(1,042,938)
Vehicles	(1,272,555)	(98,940)	-	-	(1,371,495)
Furniture and fixtures	(1,060,052)	(409)	-	(429,858)	(1,490,319)
Total	(15,028,704)	(1,783,812)	92,522	(2,234,010)	(18,954,004)
Total assets, being depreciated, net	24,107,981	7,007,975	(11,423)	18,963,581	50,068,114
Governmental activities capital assets, net	\$ 55,110,923	\$ 8,075,896	\$ (11,423)	\$ 2,764,539	\$ 65,939,935

NOTES TO FINANCIAL STATEMENTS

NOTE 6. CAPITAL ASSETS (CONTINUED)

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-type activities:					
Capital assets, not being depreciated:					
Land	\$ 445,603	\$ -	\$ -	\$ (28,641)	\$ 416,962
Construction in progress	6,172,501	1,054,422	-	(380,338)	6,846,585
Total	<u>6,618,104</u>	<u>1,054,422</u>	<u>-</u>	<u>(408,979)</u>	<u>7,263,547</u>
Capital assets, being depreciated:					
Buildings and improvements	12,886,394	25,607	-	(4,058,083)	8,853,918
Improvements other than buildings	11,701,857	-	-	276,933	11,978,790
Infrastructure	696,261	14,850	-	-	711,111
Vehicles	1,889,359	511,593	(96,378)	-	2,304,574
Furniture and fixtures	460,496	-	-	(452,106)	8,390
Machinery and equipment	5,067,748	61,811	-	(356,316)	4,773,243
Total	<u>32,702,115</u>	<u>613,861</u>	<u>(96,378)</u>	<u>(4,589,572)</u>	<u>28,630,026</u>
Less accumulated depreciation for:					
Buildings and improvements	(6,460,285)	(342,452)	-	1,516,563	(5,286,174)
Improvements other than buildings	(4,165,811)	(258,436)	-	8,330	(4,415,917)
Infrastructure	(131,647)	(23,539)	-	-	(155,186)
Vehicles	(1,524,379)	(145,794)	96,378	-	(1,573,795)
Furniture and fixtures	(418,681)	(19,567)	-	429,858	(8,390)
Machinery and equipment	(1,870,208)	(233,912)	-	279,261	(1,824,859)
Total	<u>(14,571,011)</u>	<u>(1,023,700)</u>	<u>96,378</u>	<u>2,234,012</u>	<u>(13,264,321)</u>
Total assets, being depreciated, net	<u>18,131,104</u>	<u>(409,839)</u>	<u>-</u>	<u>(2,355,560)</u>	<u>15,365,705</u>
Business-type activities capital assets, net	<u>\$ 24,749,208</u>	<u>\$ 644,583</u>	<u>\$ -</u>	<u>\$ (2,764,539)</u>	<u>\$ 22,629,252</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 6. CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions/programs of the City as follows:

Governmental activities:

General government	\$ 1,100,919
Judicial	88,185
Public safety	55,291
Public works	539,417
Total depreciation expense - governmental activities	<u>\$ 1,783,812</u>

Business-type activities:

Water and sewer	\$ 808,314
Solid waste	18,448
Stormwater	78,494
Conference center	96,179
Community center	22,265
Total depreciation expense - business-type activities	<u>\$ 1,023,700</u>

Net investment in Capital Assets. Net investment in capital assets on the Government-wide statement of net position and the major proprietary funds statement of net position as of December 31, 2021 are as follows:

Governmental Activities

Capital assets, non-depreciable	\$ 15,871,821
Capital assets, depreciable	69,022,118
Accumulated depreciation	(18,954,004)
Bonds payable	(35,420,000)
Accounts payable - SPLOST IV Fund	(83,388)
Accounts payable - City-wide Capital Projects Fund	(32,132)
Retainage payable	(235,708)
Unspent proceeds - Public Facilities Authority	<u>18,092,822</u>
Net investment in capital assets,	
Governmental Activities	<u>\$ 48,261,529</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 6. CAPITAL ASSETS (CONTINUED)

Net investment in Capital Assets (Continued).

Business-type Activities

Capital assets, non-depreciable	\$ 7,263,547
Capital assets, depreciable	28,630,026
Accumulated depreciation	(13,264,321)
Notes payable	(1,120,169)
Retainage payable	(50,000)
Net investment in capital assets, Business-type Activities	<u>\$ 21,459,083</u>

Capital assets, non-depreciable	\$ 6,512,537
Capital assets, depreciable	26,781,119
Accumulated depreciation	(12,318,474)
Notes payable	(1,120,169)
Retainage payable	(50,000)
Net investment in capital assets, Water and Sewer Fund	<u>\$ 19,805,013</u>

Capital assets, depreciable	\$ 468,083
Accumulated depreciation	(388,257)
Net investment in capital assets, Solid Waste Fund	<u>\$ 79,826</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT

Changes in Long-term Debt. The following is a summary of changes in long-term liabilities reported in the government-wide financial statements for the year ended December 31, 2021:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Urban Redevelopment revenue bonds	\$ 10,360,000	\$ -	\$ (745,000)	\$ 9,615,000	\$ 780,000
Public Facilities Authority revenue bonds	-	25,805,000	-	25,805,000	2,685,000
Accrued compensated absences	170,629	162,704	(186,596)	146,737	29,347
Net pension liability	2,088,983	762,540	(2,764,824)	86,699	-
Total governmental-type activity long-term debt	<u>\$ 12,619,612</u>	<u>\$ 26,730,244</u>	<u>\$ (3,696,420)</u>	<u>\$ 35,653,436</u>	<u>\$ 3,494,347</u>
Business-type activities:					
GEFA notes payable	\$ 1,213,649	\$ -	\$ (93,480)	\$ 1,120,169	\$ 93,480
Accrued compensated absences	98,525	74,282	(110,889)	61,918	12,384
Net pension liability	979,004	479,261	(1,403,775)	54,490	-
Total business-type activity long-term debt	<u>\$ 2,291,178</u>	<u>\$ 553,543</u>	<u>\$ (1,608,144)</u>	<u>\$ 1,236,577</u>	<u>\$ 105,864</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

The City's General Fund is typically used to liquidate all governmental activity long-term liabilities. However, proceeds from any asset sales relative to the Urban Redevelopment project or Public Facilities project will be used to liquidate the related revenue bond obligation.

The Water and Sewer Enterprise Fund is used to liquidate all of the business-type activity long-term liabilities.

Urban Redevelopment Revenue Bonds. The City entered into an agreement with a financial institution that provided for the issuance of revenue bonds for the purchase of land and construction of structures and improvements for the New Town Center. Various bond issues were used by the City during the purchase and construction phases. During the year ended December 31, 2021, the City repaid various bond issues in the amount of \$745,000. Amounts outstanding at year-end of \$9,615,000 reflect total drawdowns to date net of repayments, if any.

Urban Redevelopment Fund long-term liabilities outstanding at December 31, 2021, are as follows:

Series 2005 B Revenue bonds payable to Capital One Bank, in the total amount of \$7,330,000, interest at 4.45%, matures 2/1/31.	\$ 4,075,000
Series 2006 A Revenue bonds payable to Capital One Bank, in the total amount of \$4,795,000, current interest at 4.58%, matures 2/1/31.	2,695,000
Series 2006 C Revenue bonds payable to Capital One Bank, in the total amount of \$5,000,000, current interest at 4.865%, matures 2/1/31.	<u>2,845,000</u>
Total	<u>\$ 9,615,000</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Annual debt service requirements to maturity for the revenue bonds that have closed are as follows:

Fiscal Year	Principal	Interest	Total
2022	\$ 780,000	\$ 425,213	\$ 1,205,213
2023	820,000	388,356	1,208,356
2024	855,000	353,765	1,208,765
2025	890,000	309,562	1,199,562
2026	930,000	267,625	1,197,625
2027 – 2031	5,340,000	637,403	5,977,403
Total	<u>\$ 9,615,000</u>	<u>\$ 2,381,924</u>	<u>\$ 11,996,924</u>

Public Facilities Authority Revenue Bonds. The City entered into an agreement with a financial institution that provided for the issuance of revenue bonds for the purchase of land and equipment for the Amphitheater and Cultural Arts Center, the purchase of buildings for the Cultural Arts Center, and the improvement of trails. Various bond issues were used by the City during the purchase and construction phases. Amounts outstanding at year-end of \$25,805,000 reflect total drawdowns to date net of repayments, if any.

Public Facilities Authority Fund long-term liabilities outstanding at December 31, 2021, are as follows:

Series 2021 B Revenue bonds payable to Truist Bank, in the total amount of \$1,030,000, interest at 1.04%, matures 12/31/2025.	\$ 1,030,000
Series 2021 A Revenue bonds payable to Truist Bank, in the total amount of \$9,910,000, current interest at 1.32%, matures 12/31/2025.	9,910,000
Series 2021 C Revenue bonds payable to Truist Bank, in the total amount of \$14,865,000, current interest at 2.53%, matures 12/31/2036.	<u>14,865,000</u>
Total	<u>\$ 25,805,000</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Annual debt service requirements to maturity for the revenue bonds that have closed are as follows:

Fiscal Year	Principal	Interest	Total
2022	\$ 2,685,000	\$ 517,609	\$ 3,202,609
2023	3,915,000	467,764	4,382,764
2024	3,980,000	401,898	4,381,898
2025	4,050,000	334,764	4,384,764
2026	1,295,000	266,346	1,561,346
2027 – 2031	5,215,000	883,666	6,098,666
2032 – 2036	4,665,000	301,007	4,966,007
Total	<u>\$ 25,805,000</u>	<u>\$ 3,173,054</u>	<u>\$ 28,978,054</u>

Water and Sewer Long-term Debt. The City issues revenue bonds and enters into construction note agreements with the Georgia Environmental Finance Authority (“GEFA”) where in both types of debt the government pledges income derived from the acquired or constructed assets to pay debt service. Amounts outstanding at the end of the current fiscal year relate to a note issued in 2010 to finance construction projects to improve the City’s water distribution facilities. The note was issued by GEFA in the total amount of \$1,911,900. During the year ended December 31, 2021, the City repaid \$93,480 of the note payable. Amounts outstanding at year-end of \$1,120,169 reflect total drawdowns to date net of repayments, if any.

The annual requirement to pay GEFA’s note outstanding is as follows:

Fiscal Year	Principal	Interest	Total
2022	\$ 93,480	\$ 32,349	\$ 125,829
2023	97,777	29,463	127,240
2024	100,751	26,489	127,240
2025	103,816	23,424	127,240
2026	106,973	20,267	127,240
2027 – 2031	585,698	50,503	636,201
2032	31,674	158	31,832
Total	<u>\$ 1,120,169</u>	<u>\$ 182,653</u>	<u>\$ 1,302,822</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 8. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of due to/from balances as of December 31, 2021, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Public Facilities Authority	General Fund	\$ 188,042

These 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.

Interfund transfers are as follows:

<u>Transfers In</u>	<u>Transfers Out</u>				<u>Total</u>
	<u>General Fund</u>	<u>Public Facilities Authority</u>	<u>Nonmajor Enterprise Funds</u>	<u>Nonmajor Governmental Funds</u>	
General Fund	\$ -	\$ -	\$ 697,019	\$ -	\$ 697,019
SPLOST V Fund	50	-	-	-	50
Nonmajor Governmental Funds	1,251,026	-	-	-	1,251,026
Public Facilities Authority	50,320	-	-	-	50,320
City-wide Capital Projects Fund	3,530,870	6,854,319	-	104,673	10,489,862
Nonmajor Enterprise Funds	542,633	-	-	-	542,633
Total	<u>\$ 5,374,899</u>	<u>\$ 6,854,319</u>	<u>\$ 697,019</u>	<u>\$ 104,673</u>	<u>\$ 13,030,910</u>

Transfers are used to: 1) move revenues from the fund that the statute or budget requires to collect them to the fund that the statute or budget requires to expend them, and 2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTES TO FINANCIAL STATEMENTS

NOTE 9. JOINT VENTURE

Under Georgia law, the City, in conjunction with other cities and counties in the ten-county Atlanta area, is a member of the Atlanta Regional Commission ("ARC") and is required to pay annual dues thereto. Membership in the ARC is required by the Official Code of Georgia Annotated ("O.C.G.A.") §50-8-34 which provides for the organizational structure of the ARC in Georgia. The ARC Board membership includes the chief elected official of each county and municipality of the area. O.C.G.A. §50-8-39.1 provides that the member governments are liable for any debts or obligations of a regional commission. Henry County makes contributions on behalf of the City to the ARC. Separate financial statements may be obtained from:

Atlanta Regional Commission
40 Courtland Street, NE
Atlanta, Georgia 30303

NOTE 10. DEFINED BENEFIT PENSION PLAN

A. Plan Description

The City's pension plan is administered through the Georgia Municipal Employee Benefit System ("GMEBS"), an agent multiple-employer pension plan administered by the Georgia Municipal Association. The Plan (the "Plan") provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are provided by the Plan whereby retirees receive between 1% and 1.75% multiplied by the average of the five highest years of regular earnings multiplied by the total credited years of service. The City Council, in its role as the Plan sponsor, has the governing authority to establish and amend from time to time, the benefits provided and the contribution rates of the City and its employees. 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 at www.gmanet.com or by writing to Georgia Municipal Association, Risk Management and Employee Benefit Services, 201 Pryor Street, NW, Atlanta, Georgia 30303 or by calling (404) 688-0472.

NOTES TO FINANCIAL STATEMENTS

NOTE 10. DEFINED BENEFIT PENSION PLAN (CONTINUED)

B. Plan Membership

As of July 1, 2021, the date of the most recent actuarial valuation, there were 148 participants consisting of the following:

Inactive plan members or beneficiaries currently receiving benefits	42
Inactive plan members entitled to but not receiving benefits	22
Active plan members	84
	148

C. Contributions

The Plan is subject to minimum funding standards of the Georgia Public Retirement Systems Standards law. The Board of Trustees of GMEBS has adopted a recommended actuarial funding policy for the Plan which meets state minimum requirements and will accumulate sufficient funds to provide the benefits under the Plan. The funding policy for the Plan, as adopted by the City Council, is to contribute an amount equal to or greater than the actuarially recommended contribution rate. This rate is based on the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of plan members, as determined by the City Council. For the year ended December 31, 2021, the City's contribution rate was 12.4% of annual payroll. City contributions to the Plan were \$561,211 for the year ended December 31, 2021.

D. Net Pension Liability of the City

The City's net pension liability was measured as of March 31, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020 with updated procedures performed by the actuary to roll forward to the total pension liability measured as of March 31, 2021.

NOTES TO FINANCIAL STATEMENTS

NOTE 10. DEFINED BENEFIT PENSION PLAN (CONTINUED)

D. Net Pension Liability of the City (Continued)

Actuarial Assumptions. The total pension liability in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary increases	2.25% – plus service based merit increases
Investment rate of return	7.375%

Mortality rates were based on the RP-2000 Combined Healthy Mortality Table with gender-distinct rates, set forward two years for males and one year for females.

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of an actuarial experience study for the period January 1, 2015 – June 30, 2019.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of March 31, 2021, are summarized in the following table:

Asset Class	Target Allocation	Long-term expected real rate of return*
Domestic equity	45 %	6.40 %
International equity	20	7.05
Domestic fixed income	20	1.15
Real estate	10	4.50
Global fixed income	5	1.25
Total	100 %	

* Rates shown are net of the 2.25% assumed rate of inflation.

NOTES TO FINANCIAL STATEMENTS

NOTE 10. DEFINED BENEFIT PENSION PLAN (CONTINUED)

E. Discount Rate

The discount rate used to measure the total pension liability was 7.375%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all of the projected benefit payments to determine the total pension liability.

F. Changes in the Net Pension Liability of the City

The changes in the components of the net pension liability of the City for the year ended December 31, 2021, were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at December 31, 2020	\$ 11,095,049	\$ 8,027,062	\$ 3,067,987
Changes for the year:			
Service cost	395,087	-	395,087
Interest	828,056	-	828,056
Differences between expected and actual experience	(60,831)	-	(60,831)
Assumption changes	-	-	-
Contributions - employer	-	479,659	(479,659)
Contributions - employee	-	-	-
Net investment income	-	3,628,109	(3,628,109)
Benefit payments, including refunds of employee contributions	(524,505)	(524,505)	-
Administrative expense	-	(18,658)	18,658
Other	-	-	-
Net changes	<u>637,807</u>	<u>3,564,605</u>	<u>(2,926,798)</u>
Balances at December 31, 2021	<u><u>\$ 11,732,856</u></u>	<u><u>\$ 11,591,667</u></u>	<u><u>\$ 141,189</u></u>

The required schedule of changes in the City's net pension liability and related ratios immediately following the notes to the financial statements presents multi-year trend information about whether the value of plan assets is increasing or decreasing over time relative to the total pension liability.

NOTES TO FINANCIAL STATEMENTS

NOTE 10. DEFINED BENEFIT PENSION PLAN (CONTINUED)

G. Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the City, calculated using the discount rate of 7.375%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.375%) or 1-percentage-point higher (8.375%) than the current rate:

	<u>1% Decrease</u> <u>(6.375%)</u>	<u>Current</u> <u>Discount Rate</u> <u>(7.375%)</u>	<u>1% Increase</u> <u>(8.375%)</u>
City's net pension liability	\$ 1,587,233	\$ 141,189	\$ (1,074,119)

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 March 31, 2021, and the current sharing pattern of costs between employer and employee.

H. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2021, the City recognized pension expense of \$300,862. At December 31, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred</u> <u>Outflows of</u> <u>Resources</u>	<u>Deferred</u> <u>Inflows of</u> <u>Resources</u>
Differences between expected and actual experience	\$ 227,131	\$ 173,736
Changes in assumptions	29,136	56,266
Net difference between projected and actual earnings on pension plan investments	-	1,615,457
City contributions subsequent to the measurement date	420,908	-
Total	<u>\$ 677,175</u>	<u>\$ 1,845,459</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 10. DEFINED BENEFIT PENSION PLAN (CONTINUED)

H. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

City contributions subsequent to the measurement date of \$420,908 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ending December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ending December 31,</u>	
2022	\$ (304,177)
2023	(297,325)
2024	(367,833)
2025	(619,857)
Total	<u>\$ (1,589,192)</u>

NOTE 11. 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 carries commercial insurance in amounts deemed prudent by City management. Commercial insurance is carried for coverage of property, errors and omissions, professional liability and injuries to employees.

There have been no significant reductions of insurance coverage from coverage in the prior year and settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

NOTE 12. COMMITMENTS AND CONTINGENCIES

Amounts received or receivable from grant agencies are subject to audit and adjustments by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of any expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

In 2014, the citizens of Henry County voted to approve a special purpose local option sales tax to help finance the acquisition and construction of major capital equipment and facilities. In relation to this, the City entered into an intergovernmental agreement with Henry County and the other cities inside the County whereby Henry County would issue revenue bonds to finance some of the SPLOST projects in advance of the SPLOST tax collections. The City received \$6,000,000 from Henry County under this agreement in fiscal year 2015.

NOTES TO FINANCIAL STATEMENTS

NOTE 12. COMMITMENTS AND CONTINGENCIES (CONTINUED)

The revenue bonds are in the name of Henry County and are not a direct liability of the City. However, under the terms of the intergovernmental agreement, Henry County will retain all of the first SPLOST revenue collections for each year in amounts that will satisfy the annual debt service requirements. The agreement also requires the City to pay its share of debt service requirements should the SPLOST revenue collections not be sufficient to satisfy the debt service requirements under the bond issue. Management believes the SPLOST revenue collections will be sufficient to satisfy all debt service requirements under the bond ordinance.

NOTE 13. HOTEL/MOTEL TAX

The City levies an 8% hotel/motel tax in accordance with the provisions of O.C.G.A. §48-13-51. In order to comply with the expenditure requirements of this code section, the City remits 40% of the monies from the first 5% collected under this provision to the Henry County Chamber of Commerce. The Henry County Chamber of Commerce also receives 50% of the additional 3%. Total collections for year ended December 31, 2021, were \$546,818. The amount remitted to the Henry County Chamber of Commerce totaled \$239,233.

NOTE 14. LEASE AGREEMENTS

The City leases its solid waste transfer station to Lamar County Regional Solid Waste Management Authority who subleases to Waste Management. The current lease extends until April 30, 2026. The monthly rental charged by the City is \$1.40 for each ton of waste received at the site through April 30, 2021, at which time the monthly rental will be adjusted by the Consumer Price Index ("CPI") annually through the termination of the agreement. For the year ended December 31, 2021, the City received \$103,894 in rental fees under the contract. The leased assets cost \$36,116 and are reported net of accumulated depreciation of \$32,505 for a net carrying value of \$3,611.

The City's lease agreements, other than the agreement described above, are relatively minor commitments whereby the City is leasing various pieces of office equipment.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF STOCKBRIDGE, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF CHANGES IN THE CITY'S NET PENSION LIABILITY AND RELATED RATIOS FOR THE FISCAL YEAR ENDED DECEMBER 31,

	2021	2020	2019
Total pension liability			
Service cost	\$ 395,087	\$ 333,901	\$ 329,372
Interest on total pension liability and actual experience	828,056	770,863	750,914
	(60,831)	382,053	(312,679)
Changes of assumptions	-	-	-
Changes in benefit terms	-	-	-
Benefit payments, including refunds of employee contributions	(524,505)	(510,620)	(501,679)
Other	-	(80,734)	-
Net change in total pension liability	637,807	895,463	265,928
Total pension liability - beginning	11,095,049	10,199,586	9,933,658
Total pension liability - ending (a)	11,732,856	11,095,049	10,199,586
Plan fiduciary net position			
Contributions - employer	\$ 479,659	\$ 454,251	\$ 411,823
Contributions - employee			
Net investment income	3,628,109	(609,481)	306,333
Benefit payments, including refunds of employee contributions	(524,505)	(510,620)	(501,679)
Administrative expenses	(18,658)	(20,941)	(19,245)
Net change in Plan fiduciary net position	3,564,605	(686,791)	197,232
Plan fiduciary net position - beginning	8,027,062	8,713,853	8,516,621
Plan fiduciary net position - ending (b)	11,591,667	8,027,062	8,713,853
City's net pension liability (a) - (b)	\$ 141,189	\$ 3,067,987	\$ 1,485,733
Plan fiduciary net position as a percentage of the total pension liability	98.8%	72.3%	85.4%
Covered payroll	\$ 3,993,352	\$ 3,819,839	\$ 2,956,753
City's net pension liability as a percentage of covered payroll	3.54%	80.32%	50.25%

Notes to the Schedule:

The schedule will present 10 years of information once it is accumulated.

	2018	2017	2016	2015
\$	322,052	\$ 297,396	\$ 247,214	\$ 319,885
	685,378	650,509	611,199	604,791
	180,527	(11,712)	132,894	(372,914)
	-	-	-	4,539
	-	-	-	3,871
	(487,128)	(485,418)	(482,759)	(472,198)
	145,682	-	-	-
	846,511	450,775	508,548	87,974
	9,087,147	8,636,372	8,127,824	8,039,850
	9,933,658	9,087,147	8,636,372	8,127,824
\$	373,239	\$ 334,499	\$ 401,339	\$ 397,450
			-	-
	951,855	870,208	20,122	629,378
	(487,128)	(485,418)	(482,759)	(472,198)
	(18,215)	(18,512)	(13,276)	(11,731)
	819,751	700,777	(74,574)	542,899
	7,696,870	6,996,093	7,070,667	6,527,768
	8,516,621	7,696,870	6,996,093	7,070,667
\$	1,417,037	\$ 1,390,277	\$ 1,640,279	\$ 1,057,157
	85.7%	84.7%	81.0%	87.0%
\$	2,982,269	\$ 2,839,086	\$ 2,777,571	\$ 2,297,038
	47.52%	48.97%	59.05%	46.02%

CITY OF STOCKBRIDGE, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF CITY CONTRIBUTIONS FOR THE FISCAL YEAR ENDED DECEMBER 31,

	2021	2020	2019
Actuarially determined contribution	\$ 561,211	\$ 452,475	\$ 454,363
Contributions in relation to the actuarially determined contribution	561,211	452,475	454,363
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Covered payroll	\$ 4,531,408	\$ 3,544,664	\$ 4,009,122
Contributions as a percentage of covered payroll	12.4%	12.8%	11.3%

Notes to the Schedule:

Valuation date	July 1, 2021
Cost method	Projected Unit Credit
Actuarial asset valuation method	Sum of actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10% of the amounts that the value exceeds or is less than the market value at the end of the year. The actuarial value is adjusted, if necessary, to be within 20% of market value.
Assumed rate of return on investments	7.375%
Projected salary increases	2.25% plus service based merit increases
Cost of living adjustments	N/A
Amortization method	Closed level dollar for remaining unfunded liability
Remaining amortization period	Remaining amortization period varies for the bases, with a net effective amortization period of 10 years.

The schedule will present 10 years of information once it is accumulated.

2018	2017	2016	2015	2014
\$ 397,643	\$ 365,104	\$ 324,417	\$ 427,020	\$ 387,593
397,643	365,104	324,417	427,020	387,593
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 3,401,666	\$ 3,251,123	\$ 3,141,666	\$ 2,954,937	\$ 2,765,158
11.7%	11.2%	10.3%	14.5%	14.0%

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Fund

Hotel/Motel Tax Fund – This fund is used to account for hotel/motel taxes collected.

Coronavirus Aid, Relief and Economic Security (“CARES”) Act Fund – This fund is used to account for grant revenue relating to the CARES Act revenues collected.

Permanent Fund

Burke Cemetery Fund – This fund is used to account for revenues earned from a trust set up for cemetery improvements at Burke Cemetery.

Capital Projects Funds

State and Federal Grants Fund – This fund is used to account for the acquisition and construction of major capital facilities which are financed with state and federal assistance.

SPLOST III Fund – This fund is used to account for capital expenditures. Funding is provided by special purpose sales taxes, which are collected by the County and remitted to the City through an intergovernmental agreement.

Downtown Development Fund – This fund is used to account for the activities of the City’s blended component unit, the Downtown Development Authority.

SPLOST IV Fund – This fund is used to account for capital expenditures. Funding is provided by special purpose sales taxes, which are collected by the County and remitted to the City through an intergovernmental agreement.

Urban Redevelopment Fund – This fund is used to account for the proceeds from the issuance of bonds to finance the acquisition and construction of major capital facilities.

Impact Fee Fund – This fund is used to account for the proceeds from new development taxes used for capital projects.

CITY OF STOCKBRIDGE, GEORGIA

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2021**

	Special Revenue Fund		Permanent Fund		
	Hotel/Motel Tax Fund	CARES Act Fund	Burke Cemetery Fund	State and Federal Grants Fund	SPLOST III Fund
ASSETS					
Cash and cash equivalents	\$	\$	\$ -	\$ 353,351	\$ 1,141,641
Investments	-	-	12,284	-	-
Taxes receivable	40,926	-	-	-	-
Accounts receivable	-	-	-	-	-
Total assets	<u>\$ 1,098,716</u>	<u>\$ 4,024</u>	<u>\$ 12,284</u>	<u>\$ 353,351</u>	<u>\$ 1,141,641</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 39,495	\$ 4,024	\$ 334	\$ -	\$ -
Retainage payable	-	-	-	-	-
Total liabilities	39,495	4,024	334	-	-
Fund Balances					
Non-spendable:					
Permanent fund corpus	-	-	5,000	-	-
Restricted:					
Cemetery maintenance	-	-	6,950	-	-
Capital projects	-	-	-	-	1,141,641
Tourism	1,059,221	-	-	-	-
Assigned for capital projects	-	-	-	353,351	-
Total fund balances	<u>1,059,221</u>	<u>-</u>	<u>11,950</u>	<u>353,351</u>	<u>1,141,641</u>
Total liabilities and fund balances	<u>\$ 1,098,716</u>	<u>\$ 4,024</u>	<u>\$ 12,284</u>	<u>\$ 353,351</u>	<u>\$ 1,141,641</u>

Capital Projects Funds				Total Nonmajor Governmental Funds
Downtown Development Fund	SPLOST IV Fund	Urban Redevelopment Fund	Impact Fee Fund	
\$ 39,318	\$ 4,931,344	\$ 2,256	\$ 527,770	\$ 8,057,494
-	-	-	-	12,284
-	-	-	-	40,926
2,500	-	-	-	2,500
<u>\$ 41,818</u>	<u>\$ 4,931,344</u>	<u>\$ 2,256</u>	<u>\$ 527,770</u>	<u>\$ 8,113,204</u>
\$ 120	\$ 83,388	\$ -	\$ -	\$ 127,361
-	235,708	-	-	235,708
120	319,096	-	-	363,069
-	-	-	-	5,000
-	-	-	-	6,950
41,698	4,612,248	2,256	527,770	6,325,613
-	-	-	-	1,059,221
-	-	-	-	353,351
<u>41,698</u>	<u>4,612,248</u>	<u>2,256</u>	<u>527,770</u>	<u>7,750,135</u>
<u>\$ 41,818</u>	<u>\$ 4,931,344</u>	<u>\$ 2,256</u>	<u>\$ 527,770</u>	<u>\$ 8,113,204</u>

CITY OF STOCKBRIDGE, GEORGIA

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

	Special Revenue Fund		Permanent Fund		
	Hotel/Motel	CARES Act	Burke Cemetery	State and Federal	SPLOST III
	Tax Fund	Fund	Fund	Grants Fund	Fund
Revenues					
Other taxes	\$ 546,818	\$ -	\$ -	\$ -	\$ -
Impact fees	-	-	-	-	-
Interest income	-	-	-	-	66
Total revenues	<u>546,818</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66</u>
Expenditures					
Current:					
Public works	-	-	3,187	-	-
Health and welfare	-	42,502	-	-	-
Housing and development	327,128	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public works	-	-	-	-	26,590
Culture and recreation	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>327,128</u>	<u>42,502</u>	<u>3,187</u>	<u>-</u>	<u>26,590</u>
Excess (deficiency) of revenues over expenditures	<u>219,690</u>	<u>(42,502)</u>	<u>(3,187)</u>	<u>-</u>	<u>(26,524)</u>
Other financing sources (uses)					
Proceeds from bonds	-	-	-	-	-
Transfers in	-	42,502	3,187	-	-
Transfers out	-	-	-	-	-
Total other financing sources, net	<u>-</u>	<u>42,502</u>	<u>3,187</u>	<u>-</u>	<u>-</u>
Net change in fund balances	219,690	-	-	-	(26,524)
Fund balances, beginning of year	<u>839,531</u>	<u>-</u>	<u>11,950</u>	<u>353,351</u>	<u>1,168,165</u>
Fund balances, end of year	<u>\$ 1,059,221</u>	<u>\$ -</u>	<u>\$ 11,950</u>	<u>\$ 353,351</u>	<u>\$ 1,141,641</u>

Downtown Development Fund	SPLOST IV Fund	Urban Redevelopment Fund	Impact Fee Fund	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 546,818
-	-	-	234,829	234,829
-	533	-	-	599
-	533	-	234,829	782,246
-	-	-	-	3,187
-	-	-	-	42,502
9,120	-	-	-	336,248
-	51,892	-	-	51,892
-	1,176,150	-	-	1,202,740
-	974,026	-	-	974,026
-	-	-	-	-
-	-	745,000	-	745,000
-	-	460,337	-	460,337
9,120	2,202,068	1,205,337	-	3,815,932
(9,120)	(2,201,535)	(1,205,337)	234,829	(3,033,686)
-	-	-	-	-
-	-	1,205,337	-	1,251,026
-	(104,673)	-	-	(104,673)
-	(104,673)	1,205,337	-	1,146,353
(9,120)	(2,306,208)	-	234,829	(1,887,333)
50,818	6,918,456	2,256	292,941	9,637,468
\$ 41,698	\$ 4,612,248	\$ 2,256	\$ 527,770	\$ 7,750,135

CITY OF STOCKBRIDGE, GEORGIA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL SPECIAL REVENUE FUND - HOTEL/MOTEL TAX FUND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	Hotel/Motel Tax Fund		
	Final Budget	Actual	Variance With Final Budget
Revenues			
Taxes	\$ 375,000	\$ 546,818	\$ 171,818
Total revenues	<u>375,000</u>	<u>546,818</u>	<u>171,818</u>
Expenditures			
Current:			
Housing and development	<u>375,000</u>	<u>327,128</u>	<u>47,872</u>
Total expenditures	<u>375,000</u>	<u>327,128</u>	<u>47,872</u>
Net change in fund balances	-	219,690	219,690
Fund balances, beginning of year	<u>839,531</u>	<u>839,531</u>	<u>-</u>
Fund balances, end of year	<u>\$ 839,531</u>	<u>\$ 1,059,221</u>	<u>\$ 219,690</u>

CITY OF STOCKBRIDGE, GEORGIA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL SPECIAL REVENUE FUND - CARES ACT FUND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	CARES ACT Fund		
	Final Budget	Actual	Variance With Final Budget
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Total revenues	-	-	-
Expenditures			
Current:			
Health and welfare	-	42,502	(42,502)
Total expenditures	-	42,502	(42,502)
(Deficiency) of revenues under expenditures	-	(42,502)	(42,502)
Other financing sources:			
Transfers in	-	42,502	42,502
Total other financing sources	-	42,502	42,502
Net change in fund balances	-	-	-
Fund balances, beginning of year	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -

NONMAJOR ENTERPRISE FUNDS

Community Center Fund – This fund is used to account for activities of the Ted Strickland Community Center.

Stormwater Fund – This fund is used to account for revenues generated from the charges for stormwater services provided to the citizens of the City.

Conference Center Fund – This fund is used to account for activities related to the Merle Manders Conference Center.

Amphitheater Fund – This fund is used to account for activities related to the Amphitheater.

CITY OF STOCKBRIDGE, GEORGIA

**COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2021**

	Community Center Fund	Stormwater Fund	Conference Center Fund	Amphitheater Fund	Total
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	\$ -	\$ 997,195	\$ -	\$ 173,695	\$ 1,170,890
Accounts receivable	-	210,046	-	-	210,046
Due from other governments	-	6,941	-	-	6,941
Prepaid expenses	-	1,218	-	-	1,218
Total current assets	-	1,215,400	-	173,695	1,389,095
NON-CURRENT ASSETS					
Capital assets, net of accumulated depreciation	-	1,574,244	-	-	1,574,244
Total non-current assets	-	1,574,244	-	-	1,574,244
Total assets	-	2,789,644	-	173,695	2,963,339
DEFERRED OUTFLOWS OF RESOURCES					
Pensions	-	100,116	-	-	100,116
Total deferred outflows of resources	-	100,116	-	-	100,116
LIABILITIES					
CURRENT LIABILITIES					
Accounts payable	-	33,281	-	-	33,281
Accrued liabilities	-	4,027	-	-	4,027
Compensated absences due within one year	-	3,755	-	-	3,755
Total current liabilities	-	41,063	-	-	41,063
NON-CURRENT LIABILITIES					
Compensated absences due in more than one year	-	15,020	-	-	15,020
Net pension liability	-	20,874	-	-	20,874
Total non-current liabilities	-	35,894	-	-	35,894
Total liabilities	-	76,957	-	-	76,957
DEFERRED INFLOWS OF RESOURCES					
Pensions	-	272,839	-	-	272,839
Total deferred inflows of resources	-	272,839	-	-	272,839
NET POSITION					
Investment in capital assets	-	1,574,244	-	-	1,574,244
Unrestricted	-	965,720	-	173,695	1,139,415
Total net position	\$ -	\$ 2,539,964	\$ -	\$ 173,695	\$ 2,713,659

CITY OF STOCKBRIDGE, GEORGIA

**COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

	<u>Community Center Fund</u>	<u>Stormwater Fund</u>	<u>Conference Center Fund</u>	<u>Amphitheater Fund</u>	<u>Total</u>
OPERATING REVENUES					
Charges for services:					
Ticket Sales	\$ -	\$ -	\$ -	\$ 155,863	\$ 155,863
Concession Sales	-	-	-	17,832	17,832
Stormwater fees	-	1,042,072	-	-	1,042,072
Total operating revenues	<u>-</u>	<u>1,042,072</u>	<u>-</u>	<u>173,695</u>	<u>1,215,767</u>
OPERATING EXPENSES					
Personal services	-	457,016	-	-	457,016
Contracted services	-	46,837	-	-	46,837
Supplies	-	20,792	-	-	20,792
Repairs and maintenance	-	25,589	-	-	25,589
Depreciation	22,265	78,494	96,179	-	196,938
Total operating expenses	<u>22,265</u>	<u>628,728</u>	<u>96,179</u>	<u>-</u>	<u>747,172</u>
Operating income (loss)	<u>(22,265)</u>	<u>413,344</u>	<u>(96,179)</u>	<u>173,695</u>	<u>468,595</u>
NON-OPERATING EXPENSES					
Loss on disposal of assets	(545,357)	-	(2,219,185)	-	(2,764,542)
Total non-operating expenses	<u>(545,357)</u>	<u>-</u>	<u>(2,219,185)</u>	<u>-</u>	<u>(2,764,542)</u>
Income (loss) before capital contributions and transfers	(567,622)	413,344	(2,315,364)	173,695	(2,295,947)
CAPITAL CONTRIBUTIONS	-	108,443	-	-	108,443
TRANSFERS IN	-	-	542,633	-	542,633
TRANSFERS OUT	<u>(81,440)</u>	<u>-</u>	<u>(615,579)</u>	<u>-</u>	<u>(697,019)</u>
Change in net position	(649,062)	521,787	(2,388,310)	173,695	(2,341,890)
NET POSITION, beginning of year	<u>649,062</u>	<u>2,018,177</u>	<u>2,388,310</u>	<u>-</u>	<u>5,055,549</u>
NET POSITION, end of year	<u>\$ -</u>	<u>\$ 2,539,964</u>	<u>\$ -</u>	<u>\$ 173,695</u>	<u>\$ 2,713,659</u>

CITY OF STOCKBRIDGE, GEORGIA

**COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

	Community Center Fund	Stormwater Fund	Conference Center Fund	Amphitheater Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	\$ -	\$ 1,043,730	\$ -	\$ 173,695	\$ 1,217,425
Payments to suppliers and service providers	(229)	(112,487)	(7,172)	-	(119,888)
Payments to employees	-	(374,853)	(96,539)	-	(471,392)
Net cash provided by (used in) operating activities	(229)	556,390	(103,711)	173,695	626,145
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Transfers to other funds	(81,440)	-	(72,946)	-	(154,386)
Net cash used in non-capital financing activities	(81,440)	-	(72,946)	-	(154,386)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Purchase of property and equipment	-	(173,539)	(50,000)	-	(223,539)
Net cash used in capital and related financing activities	-	(173,539)	(50,000)	-	(223,539)
Increase (decrease) in cash and cash equivalents	(81,669)	382,851	(226,657)	173,695	248,220
Cash and cash equivalents:					
Beginning of year	81,669	614,344	226,657	-	922,670
End of year	\$ -	\$ 997,195	\$ -	\$ 173,695	\$ 1,170,890
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating income (loss)	\$ (22,265)	\$ 413,344	\$ (96,179)	\$ 173,695	\$ 468,595
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation	22,265	78,494	96,179	-	196,938
(Increase) in accounts receivable	-	(3,383)	-	-	(3,383)
Decrease in due from other governments	-	5,041	-	-	5,041
Decrease in deferred outflows of resources - pension	-	21,739	84,223	-	105,962
(Decrease) in customer deposits	(200)	-	(2,000)	-	(2,200)
Decrease in prepaid expenses	448	-	632	-	1,080
(Decrease) in accrued liabilities	-	(3,513)	(21,947)	-	(25,460)
(Decrease) in accounts payable	(477)	(19,269)	(5,804)	-	(25,550)
Increase (decrease) in deferred inflows of resources - pension	-	253,978	(13,036)	-	240,942
Decrease in net pension liability	-	(190,041)	(145,779)	-	(335,820)
Net cash provided by (used in) operating activities	\$ (229)	\$ 556,390	\$ (103,711)	\$ 173,695	\$ 626,145
NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES					
Contributions of capital assets from other funds	\$ -	\$ 108,443	\$ -	\$ -	\$ 108,443

CITY OF STOCKBRIDGE, GEORGIA

SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS - SPLOST III FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

Project	Original Estimated Cost	Current Estimated Cost	Expenditures			Estimated Percent Complete
			Beginning of Year	Current Year	To Date	
Roads, bridges, sidewalks and transportation facilities	\$ 3,060,000	\$ 1,742,941	\$ 1,742,941	\$ -	\$ 1,742,941	100.00%
Public safety facilities and equipment	2,000,000	2,551,386	2,551,386	-	2,551,386	100.00%
Public works facilities and equipment	17,097,500	7,754,028	6,513,369	26,590	6,539,959	84.34%
Construction and renovation of municipal buildings	10,700,000	6,358,696	6,358,696	-	6,358,696	100.00%
Total	<u>\$ 32,857,500</u>	<u>\$ 18,407,051</u>	<u>\$ 17,166,392</u>	<u>\$ 26,590</u>	<u>\$ 17,192,982</u>	<u>93.40%</u>

CITY OF STOCKBRIDGE, GEORGIA

SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS - SPLOST IV FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

Project	Original Estimated Cost	Current Estimated Cost	Expenditures			Estimated Percent Complete
			Beginning of Year	Current Year	To Date	
Roads, bridges, sidewalks and transportation facilities	\$ 1,500,000	\$ 5,210,000	\$ 2,631,780	\$ 203,480	\$ 2,835,260	54.42%
Public safety facilities and equipment	4,180,000	131,817	131,817	-	131,817	100.00%
Public works facilities and equipment	19,000,000	8,923,222	6,579,854	1,024,563	7,604,417	85.22%
Parks and recreation	2,000,000	9,006,275	7,413,966	974,025	8,387,991	93.13%
Total	<u>\$ 26,680,000</u>	<u>\$ 23,271,314</u>	<u>\$ 16,757,417</u>	<u>\$ 2,202,068</u>	<u>\$ 18,959,485</u>	<u>81.47%</u>

CITY OF STOCKBRIDGE, GEORGIA

SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS - SPLOST V FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

Project	Original Estimated Cost	Current Estimated Cost	Expenditures			Estimated Percent Complete
			Beginning of Year	Current Year	To Date	
Roads, bridges, sidewalks and transportation facilities	\$ 4,720,959	\$ 4,720,959	\$ -	\$ -	\$ -	0.00%
Civic Projects	9,852,437	9,852,437	-	-	-	0.00%
Parks and Recreation	1,231,554	1,231,554	-	-	-	0.00%
Sewer/Water/Stormwater Infrastructure	<u>4,720,959</u>	<u>4,720,959</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total	<u>\$ 20,525,909</u>	<u>\$ 20,525,909</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
				\$ -	Expenditures above	
				<u>50</u>	Non-SPLOST expenditures	
				<u>\$ 50</u>	Total expenditures, SPLOST V F	

STATISTICAL SECTION

This part of the City of Stockbridge, Georgia's (the "City") annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Page

Financial Trends 72 – 84

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 85 – 87

These schedules contain information to help the reader assess the City's most significant local revenue source, sales taxes.

Debt Capacity 88 – 94

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..... 95 and 96

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 97 – 101

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the annual financial reports for the relevant year.

CITY OF STOCKBRIDGE, GEORGIA

NET POSITION BY COMPONENT LAST TEN FISCAL YEARS (ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year			
	2012	2013	2014	2015
Governmental Activities				
Net investment in capital assets	\$ 21,525,515	\$ 32,551,895	\$ 30,884,452	\$ 29,316,744
Restricted	6,091,361	4,090,481	6,707,544	14,922,842
Unrestricted	10,899,219	6,138,430	7,423,318	7,770,791
Total governmental activities net position	<u>\$ 38,516,095</u>	<u>\$ 42,780,806</u>	<u>\$ 45,015,314</u>	<u>\$ 52,010,377</u>
Business-Type Activities				
Net investment in capital assets	\$ 16,233,167	\$ 14,173,806	\$ 15,869,585	\$ 16,460,917
Unrestricted	4,115,652	4,716,724	5,891,310	6,533,628
Total business-type activities net position	<u>\$ 20,348,819</u>	<u>\$ 18,890,530</u>	<u>\$ 21,760,895</u>	<u>\$ 22,994,545</u>
Primary Government				
Net investment in capital assets	\$ 37,758,682	\$ 46,725,701	\$ 46,754,037	\$ 45,777,661
Restricted	6,091,361	4,090,481	6,707,544	14,922,842
Unrestricted	15,014,871	10,855,154	13,314,628	14,304,419
Total primary government net position	<u>\$ 58,864,914</u>	<u>\$ 61,671,336</u>	<u>\$ 66,776,209</u>	<u>\$ 75,004,922</u>

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 24,706,392	\$ 25,476,622	\$ 26,862,664	\$ 28,435,249	\$ 43,717,019	\$ 48,261,529
16,757,135	15,313,394	16,603,867	16,772,774	9,284,117	11,599,061
14,920,345	17,534,743	17,496,942	18,313,148	13,597,025	15,443,768
<u>\$ 56,383,872</u>	<u>\$ 58,324,759</u>	<u>\$ 60,963,473</u>	<u>\$ 63,521,171</u>	<u>\$ 66,598,161</u>	<u>\$ 75,304,358</u>
\$ 16,337,920	\$ 18,655,646	\$ 18,698,180	\$ 22,251,421	\$ 23,368,409	\$ 21,459,083
7,495,232	7,231,099	7,462,589	6,117,244	5,522,733	5,252,432
<u>\$ 23,833,152</u>	<u>\$ 25,886,745</u>	<u>\$ 26,160,769</u>	<u>\$ 28,368,665</u>	<u>\$ 28,891,142</u>	<u>\$ 26,711,515</u>
\$ 41,044,312	\$ 44,132,268	\$ 45,560,844	\$ 50,686,670	\$ 67,085,428	\$ 69,720,612
16,757,135	15,313,394	16,603,867	16,772,774	9,284,117	11,599,061
22,415,577	24,765,842	24,959,531	24,430,392	19,119,758	20,696,200
<u>\$ 80,217,024</u>	<u>\$ 84,211,504</u>	<u>\$ 87,124,242</u>	<u>\$ 91,889,836</u>	<u>\$ 95,489,303</u>	<u>\$ 102,015,873</u>

CITY OF STOCKBRIDGE, GEORGIA

CHANGES IN NET POSITION LAST TEN FISCAL YEARS (ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year			
	2012	2013	2014	2015
Expenses				
Governmental activities:				
General government	\$ 3,155,588	\$ 5,936,424	\$ 3,561,543	\$ 3,366,285
Judicial ⁽¹⁾	711,290	847,430	787,946	665,664
Public safety	738,576	811,804	744,104	848,136
Public works	2,202,773	360,679	2,844,049	2,829,741
Health and welfare	-	-	-	-
Culture and recreation	63,035	66,573	-	10,577
Housing and development	214,411	191,209	203,265	1,267,243
Interest on long-term debt	704,873	681,001	656,137	629,911
Total governmental activities expenses	<u>7,790,546</u>	<u>8,895,120</u>	<u>8,797,044</u>	<u>9,617,557</u>
Business-type activities:				
Water and sewer	2,607,609	3,560,527	2,884,646	3,158,357
Stormwater	287,346	434,772	349,691	212,729
Solid waste	804,642	874,678	728,744	719,355
Conference center	366,119	347,392	331,099	290,062
Community center	125,847	95,972	28,849	49,768
Total business-type activities	<u>4,191,563</u>	<u>5,313,341</u>	<u>4,323,029</u>	<u>4,430,271</u>
Total primary government	<u>\$ 11,982,109</u>	<u>\$ 14,208,461</u>	<u>\$ 13,120,073</u>	<u>\$ 14,047,828</u>
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 372,647	\$ 345,093	\$ 450,308	\$ 347,970
Judicial	1,005,117	1,184,636	1,179,667	1,018,700
Capital grants and contributions	<u>2,193,557</u>	<u>3,171,384</u>	<u>3,886,677</u>	<u>8,732,683</u>
Total governmental activities program revenues	<u>3,571,321</u>	<u>4,701,113</u>	<u>5,516,652</u>	<u>10,099,353</u>
Business-type activities:				
Charges for services:				
Water and sewer	2,776,146	2,835,775	2,938,884	3,067,407
Stormwater	494,874	495,025	493,402	495,077
Solid waste	1,155,246	1,145,486	1,167,463	1,170,475
Amphitheater	-	-	-	-
Conference center	124,258	170,707	194,518	163,297
Community center	38,828	43,438	34,661	46,788
Capital grants and contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total business-type activities program revenues	<u>4,589,352</u>	<u>4,690,431</u>	<u>4,828,928</u>	<u>4,943,044</u>
Total primary government program revenues	<u>\$ 8,160,673</u>	<u>\$ 9,391,544</u>	<u>\$ 10,345,580</u>	<u>\$ 15,042,397</u>

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 3,496,445	\$ 3,397,192	\$ 4,192,501	\$ 3,901,360	\$ 4,448,902	\$ 3,760,382
447,338	172,218	-	187,427	276,608	155,059
177,125	436,880	198,810	266,742	292,705	345,410
2,058,092	2,608,574	4,768,839	5,915,846	4,191,206	3,149,973
-	-	-	-	1,509,531	42,502
-	-	-	-	-	376,263
739,159	1,037,910	1,480,341	1,878,636	1,639,480	1,972,305
602,535	573,861	544,013	512,812	480,220	1,381,846
7,520,694	8,226,635	11,184,504	12,662,823	12,838,652	11,183,740
3,090,427	3,429,805	3,515,666	3,784,323	4,359,746	4,370,327
389,999	599,575	620,265	478,698	573,183	628,728
1,024,671	1,270,720	1,417,032	1,464,732	1,577,462	1,658,235
393,485	492,130	502,506	572,740	639,116	2,315,364
51,876	56,177	60,532	49,948	44,115	567,622
4,950,458	5,848,407	6,116,001	6,350,441	7,193,622	9,540,276
\$ 12,471,152	\$ 14,075,042	\$ 17,300,505	\$ 19,013,264	\$ 20,032,274	\$ 20,724,016
\$ 430,767	\$ 440,347	\$ 963,720	\$ 1,098,764	\$ 1,019,736	\$ 1,382,633
419,041	43,678	28,600	263,253	22,212	56,495
2,863,565	2,811,531	3,387,128	3,580,528	8,950,956	11,203,137
3,713,373	3,295,556	4,379,448	4,942,545	9,992,904	12,642,265
3,356,353	3,580,309	3,972,963	4,169,272	4,388,102	3,949,637
509,886	510,920	521,509	527,501	1,024,877	1,042,072
1,212,246	1,237,250	1,248,109	1,219,300	1,231,457	1,785,974
-	-	-	-	-	173,695
168,874	198,496	186,452	121,965	26,508	-
48,538	46,417	47,086	50,239	1,428	-
-	-	-	2,139,259	427,618	563,657
5,295,897	5,573,392	5,976,119	8,227,536	7,099,990	7,515,035
\$ 9,009,270	\$ 8,868,948	\$ 10,355,567	\$ 13,170,081	\$ 17,092,894	\$ 20,157,300

(Continued)

CITY OF STOCKBRIDGE, GEORGIA

CHANGES IN NET POSITION LAST TEN FISCAL YEARS (ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year			
	2012	2013	2014	2015
Program Revenues (Continued)				
Net (expense)/revenue				
Governmental activities	\$ (4,219,225)	\$ (4,194,007)	\$ (3,280,392)	\$ 481,796
Business-type activities	397,789	(622,910)	505,899	512,773
Total primary government net expense	<u>\$ (3,821,436)</u>	<u>\$ (4,816,917)</u>	<u>\$ (2,774,493)</u>	<u>994,569</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes:				
Property taxes	\$ -	\$ 231,993	\$ 271,113	\$ 226,911
Sales taxes	3,322,774	3,260,524	3,403,706	3,597,732
Franchise taxes	1,398,424	1,355,500	1,452,601	1,546,828
Alcoholic beverage taxes	603,903	621,381	663,251	704,298
Business and occupation taxes	582,833	617,617	472,466	564,290
Insurance premium taxes	1,277,188	1,322,407	1,419,779	1,516,512
Hotel/Motel taxes	64,431	87,052	92,580	130,588
Other taxes	51,048	74,168	84,437	120,925
Unrestricted investment earnings	84,720	49,919	17,715	4,322
Gain on sale of capital assets	8,085	-	-	-
Transfers	(204,668)	838,157	(2,362,748)	(1,123,522)
Total governmental activities	<u>7,188,738</u>	<u>8,458,718</u>	<u>5,514,900</u>	<u>7,288,884</u>
Business-type activities:				
Unrestricted investment earnings	2,197	1,888	1,718	334
Gain on sale of capital assets	-	890	-	42,791
Transfers	204,668	(838,157)	2,362,748	1,123,522
Total business-type activities	<u>206,865</u>	<u>(835,379)</u>	<u>2,364,466</u>	<u>1,166,647</u>
Total primary government	<u>\$ 7,395,603</u>	<u>\$ 7,623,339</u>	<u>\$ 7,879,366</u>	<u>\$ 8,455,531</u>
Change in Net Position				
Governmental activities	\$ 2,969,513	\$ 4,264,711	\$ 2,234,508	\$ 7,770,680
Business-type activities	604,654	(1,458,289)	2,870,365	1,679,420
Total primary government	<u>\$ 3,574,167</u>	<u>\$ 2,806,422</u>	<u>\$ 5,104,873</u>	<u>\$ 9,450,100</u>

Note:

⁽¹⁾ The Community Center and the Conference Center activity was moved from a separate fund to a department within the General Fund in 2021.

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ (3,807,321)	\$ (4,931,079)	\$ (6,805,056)	\$ (7,720,278)	\$ (2,845,748)	\$ 1,458,525
345,439	(275,015)	(139,882)	1,877,095	(93,632)	(2,025,241)
<u>\$ (3,461,882)</u>	<u>\$ (5,206,094)</u>	<u>\$ (6,944,938)</u>	<u>\$ (5,843,183)</u>	<u>\$ (2,939,380)</u>	<u>\$ (566,716)</u>
\$ 124,284	\$ 126,814	\$ 221,334	\$ 352,331	\$ 544,338	\$ 806,485
3,785,414	3,887,722	4,161,389	4,474,981	-	-
1,480,642	1,419,291	1,497,519	1,559,754	1,599,506	1,494,487
711,402	726,445	747,612	760,087	842,612	841,605
601,511	661,371	815,350	827,926	959,288	1,083,528
1,642,740	1,751,247	1,888,635	2,012,698	2,122,713	2,187,071
222,993	445,240	454,239	472,110	349,863	546,818
103,613	180,437	68,837	136,456	93,190	131,398
1,381	2,007	2,761	12,434	27,337	1,894
-	-	-	-	-	-
(493,164)	(2,328,608)	(413,906)	(330,801)	(616,109)	154,386
<u>8,180,816</u>	<u>6,871,966</u>	<u>9,443,770</u>	<u>10,277,976</u>	<u>5,922,738</u>	<u>7,247,672</u>
4	-	-	-	-	-
-	-	-	-	-	-
493,164	2,328,608	413,906	330,801	616,109	(154,386)
493,168	2,328,608	413,906	330,801	616,109	(154,386)
<u>\$ 8,673,984</u>	<u>\$ 9,200,574</u>	<u>\$ 9,857,676</u>	<u>\$ 10,608,777</u>	<u>\$ 6,538,847</u>	<u>\$ 7,093,286</u>
\$ 4,373,495	\$ 1,940,887	\$ 2,638,714	\$ 2,557,698	\$ 3,076,990	\$ 8,706,197
838,607	2,053,593	274,024	2,207,896	522,477	(2,179,627)
<u>\$ 5,212,102</u>	<u>\$ 3,994,480</u>	<u>\$ 2,912,738</u>	<u>\$ 4,765,594</u>	<u>\$ 3,599,467</u>	<u>\$ 6,526,570</u>

CITY OF STOCKBRIDGE, GEORGIA

GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE LAST TEN FISCAL YEARS (ACCRUAL BASIS OF ACCOUNTING)

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Sales Tax</u>	<u>Franchise Tax</u>	<u>Alcoholic Beverage Tax</u>	<u>Business and Occupation Tax</u>	<u>Insurance Premium Tax</u>
2012	\$ -	\$ 3,322,774	\$ 1,398,424	\$ 603,903	\$ 582,833	\$ 1,277,188
2013	231,993	3,260,524	1,355,500	621,381	617,617	1,322,407
2014	271,113	3,403,706	1,452,601	663,251	472,466	1,419,779
2015	226,911	3,597,732	1,546,828	704,298	564,290	1,516,512
2016	124,284	3,785,414	1,480,642	711,402	601,511	1,642,740
2017	126,814	3,887,722	1,419,291	726,445	661,371	1,751,247
2018	221,334	4,161,389	1,497,519	747,612	815,350	1,888,635
2019	352,331	4,474,981	1,559,754	760,087	827,926	2,012,698
2020	544,338	-	1,599,506	842,612	959,288	2,122,713
2021	806,485	-	1,494,487	841,605	1,083,528	2,187,071

Note: Sales and Use Tax revenues along with most other tax revenue sources have increased due to the significant growth in both population and commercial businesses.

Other Taxes		Total	
\$	115,479	\$	7,300,601
	161,220		7,570,642
	177,017		7,859,933
	251,513		8,408,084
	326,606		8,672,599
	625,677		9,198,567
	523,076		9,854,915
	608,566		10,596,343
	443,053		6,511,510
	678,216		7,091,392

CITY OF STOCKBRIDGE, GEORGIA

FUND BALANCES OF GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS (MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year			
	2012	2013	2014	2015
General Fund:				
Nonspendable	\$ 108,753	\$ 6,138,534	\$ 6,116,722	\$ 6,078,840
Restricted		62,475	-	166,864
Assigned	2,738,528	142,654	113,588	138,184
Unassigned	8,199,749	4,486,260	6,166,220	8,232,433
Total General Fund	<u>\$ 11,047,030</u>	<u>\$ 10,829,923</u>	<u>\$ 12,396,530</u>	<u>\$ 14,616,321</u>
All Other Governmental Funds:				
Non-spendable	\$ 5,000	\$ 280,684	\$ 592,900	\$ 5,684
Restricted, reported in:				
Special revenue funds	39,428	40,220	68,238	129,398
Capital project funds	6,040,284	3,975,827	6,627,115	14,614,296
Permanent fund	6,649	6,959	7,191	7,284
Assigned, reported in:				
Capital project funds	-	(4,879,042)	(5,513,757)	(5,765,237)
Total all other governmental funds	<u>\$ 6,091,361</u>	<u>\$ (575,352)</u>	<u>\$ 1,781,687</u>	<u>\$ 8,991,425</u>

Note: Governmental Accounting Standards Board Statement No. 54 was adopted in 2011.

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 4,605,760	\$ 2,289,521	\$ 2,274,304	\$ 2,276,346	\$ 2,293,686	\$ 2,298,715
-	-	-	-	-	-
58,937	2,874	829,299	315,625	1,104,366	7,975,208
11,326,184	16,328,566	15,634,005	16,648,682	13,603,614	5,769,093
<u>\$ 15,990,881</u>	<u>\$ 18,620,961</u>	<u>\$ 18,737,608</u>	<u>\$ 19,240,653</u>	<u>\$ 17,001,666</u>	<u>\$ 16,043,016</u>
\$ 5,597	\$ 5,000	\$ 5,000	\$ 5,824	\$ 5,000	\$ 5,000
187,190	337,145	506,466	691,087	839,531	1,059,221
16,557,661	14,963,965	16,085,451	16,069,737	8,432,636	28,620,712
7,284	7,284	6,950	6,950	6,950	6,950
-	-	(162,940)	(61,322)	(3,030,430)	353,351
<u>\$ 16,757,732</u>	<u>\$ 15,313,394</u>	<u>\$ 16,440,927</u>	<u>\$ 16,712,276</u>	<u>\$ 6,253,687</u>	<u>\$ 30,045,234</u>

CITY OF STOCKBRIDGE, GEORGIA

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS (MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year			
	2012	2013	2014	2015
Revenues				
Taxes	\$ 7,305,739	\$ 7,565,511	\$ 7,860,843	\$ 8,399,813
Licenses and permits	197,922	246,441	174,297	211,001
Intergovernmental	2,318,009	2,899,752	3,861,031	8,721,298
Fines and forfeitures	974,404	1,131,672	1,210,910	1,059,330
Charges for services	1,014	4,391	1,187	3,078
Impact Fees	-	-	-	-
Contributions	-	125,000	-	-
Rental income	-	-	21,226	700
Investment earnings	96,095	57,298	22,135	15,707
Miscellaneous	173,711	94,261	274,824	133,191
Total revenues	<u>11,066,894</u>	<u>12,124,326</u>	<u>13,426,453</u>	<u>18,544,118</u>
Expenditures				
General government	2,638,257	3,190,031	2,929,787	2,673,703
Judicial	663,595	805,170	767,735	615,842
Public safety	671,902	745,644	671,715	790,475
Public works and parks	1,943,761	2,985,676	2,051,248	1,978,791
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Housing and development	170,736	190,100	512,598	1,233,236
Urban redevelopment	10,682	-	-	-
Tourism and promotion	41,636	-	-	-
Capital outlay	1,405,054	9,732,121	1,214,890	562,889
Debt service	-	-	-	-
Principal	500,000	520,000	545,000	570,000
Interest	714,462	690,980	666,595	640,851
Bond issuance costs	-	-	-	-
Total expenditures	<u>8,760,085</u>	<u>18,859,722</u>	<u>9,359,568</u>	<u>9,065,787</u>
Excess of revenues over (under) expenditures	<u>2,306,809</u>	<u>(6,735,396)</u>	<u>4,066,885</u>	<u>9,478,331</u>
Other financing sources (uses)				
Proceeds from debt issues	-	-	-	-
Recognition of extinguishment of debt	-	-	-	-
Transfers	(204,668)	(150,464)	(143,239)	(48,802)
Proceeds from sale of assets	8,085	2,040	-	-
Total other financing sources (uses)	<u>(196,583)</u>	<u>(148,424)</u>	<u>(143,239)</u>	<u>(48,802)</u>
Net change in fund balances	<u>\$ 2,110,226</u>	<u>\$ (6,883,820)</u>	<u>\$ 3,923,646</u>	<u>\$ 9,429,529</u>
Debt service as a percentage of non-capital expenditures	16.7%	14.6%	15.1%	13.7%

Note: There was a significant increase in intergovernmental revenue in 2015 due to \$6,000,000 bond issuance for SPLOST projects.

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 8,625,047	\$ 9,266,993	\$ 9,854,915	\$ 10,596,343	\$ 6,522,700	\$ 7,074,412
258,637	291,989	714,550	697,648	819,533	667,913
2,839,897	2,758,823	3,278,162	3,437,264	8,780,119	10,967,695
539,215	68,652	39,297	77,523	26,498	56,495
5,590	7,858	74,112	159,781	85,649	168,441
-	-	-	-	292,941	234,829
-	-	-	-	-	-
-	600	30,969	36,531	278	-
25,049	54,715	111,727	155,698	66,383	2,507
161,623	139,752	144,089	204,804	114,115	546,279
<u>12,455,058</u>	<u>12,589,382</u>	<u>14,247,821</u>	<u>15,365,592</u>	<u>16,708,216</u>	<u>19,718,571</u>
2,701,378	2,990,473	4,665,663	4,558,705	4,075,046	4,462,556
437,762	180,971	122,342	220,695	214,208	212,568
136,373	161,280	148,680	199,803	232,493	1,126,188
1,699,509	2,122,376	2,361,610	2,571,822	2,964,115	3,530,060
-	-	-	-	1,509,531	42,502
-	-	-	-	-	365,855
739,159	1,042,949	1,479,499	1,881,539	1,637,282	1,974,293
-	-	-	-	-	-
-	-	-	-	-	-
869,169	4,121,584	2,886,748	3,621,973	16,959,540	9,340,130
595,000	625,000	650,000	680,000	710,000	745,000
613,951	585,859	556,491	525,860	493,848	644,376
-	-	-	-	-	536,098
<u>7,792,301</u>	<u>11,830,492</u>	<u>12,861,033</u>	<u>14,260,397</u>	<u>28,796,063</u>	<u>22,979,626</u>
<u>4,662,757</u>	<u>758,890</u>	<u>1,386,788</u>	<u>1,105,195</u>	<u>(12,087,847)</u>	<u>(3,261,055)</u>
-	-	-	-	-	25,805,000
4,532,836	-	-	-	-	-
(54,726)	(120,785)	(162,065)	(330,801)	(616,109)	154,386
-	547,637	19,457	-	6,380	134,566
<u>4,478,110</u>	<u>426,852</u>	<u>(142,608)</u>	<u>(330,801)</u>	<u>(609,729)</u>	<u>26,093,952</u>
<u>\$ 9,140,867</u>	<u>\$ 1,185,742</u>	<u>\$ 1,244,180</u>	<u>\$ 774,394</u>	<u>\$ (12,697,576)</u>	<u>\$ 22,832,897</u>
17.7%	14.7%	11.4%	9.9%	10.0%	14.7%

CITY OF STOCKBRIDGE, GEORGIA

GENERAL GOVERNMENT TAX REVENUES BY SOURCE LAST TEN FISCAL YEARS (MODIFIED ACCRUAL BASIS OF ACCOUNTING)

Fiscal Year	Property Tax	Franchise Tax	Alcoholic Beverage Tax	Insurance Premium Tax	Business and Occupation Tax	Other Taxes	Total
2012	\$ -	\$ 1,390,041	\$ 603,903	\$ 1,277,188	\$ 582,833	\$ 129,000	\$ 3,982,965
2013	231,993	1,350,369	621,381	1,322,407	617,617	161,220	4,304,987
2014	271,113	1,453,511	663,251	1,419,779	444,366	205,117	4,457,137
2015	226,911	1,538,557	704,298	1,516,512	558,840	256,963	4,802,081
2016	124,284	1,433,090	711,402	1,642,740	546,502	381,615	4,839,633
2017	126,814	1,487,717	726,445	1,751,247	661,371	625,677	5,379,271
2018	221,334	1,497,519	747,612	1,888,635	815,350	523,076	5,693,526
2019	352,331	1,559,754	760,087	2,012,698	827,926	608,566	6,121,362
2020	555,528	1,599,506	842,612	2,122,713	959,288	443,053	6,522,700
2021	806,485	1,494,487	841,605	2,187,071	1,083,528	678,216	7,091,392

Note: Sales and Use Tax revenues along with most other tax revenue sources have increased due to the significant growth in both population and commercial businesses.

CITY OF STOCKBRIDGE, GEORGIA

ASSESSED VALUE OF TAXABLE PROPERTY LAST TEN FISCAL YEARS

Tax Year	Assessed Value				Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
	Real and Personal Property	Motor Vehicle	Mobile Home	Other			
2012	\$ 640,653,501	\$ 25,135,180	\$ 2,079,278	\$ 9,089	\$ (26,751,580)	\$ 641,125,468	0.000
2013	653,081,289	25,863,520	1,604,083	165,000	(41,029,339)	639,684,553	0.000
2014	676,829,226	20,949,450	1,595,881	762,897	(6,332,991)	693,804,463	0.000
2015	734,070,209	15,891,630	1,542,715	10,099	(7,374,892)	744,139,761	0.000
2016	806,767,219	11,699,210	1,475,725	20,499	(8,617,909)	811,344,744	0.000
2017	851,439,452	8,526,740	1,540,136	-	(13,588,601)	847,917,727	0.000
2018	903,388,035	5,912,810	1,534,666	57,530	(15,504,457)	895,388,584	0.000
2019	962,641,023	4,770,560	1,755,941	112,255	(12,896,367)	956,383,412	0.000
2020	1,016,246,217	3,822,220	1,767,905	42,036	(16,847,322)	1,005,031,056	0.000
2021	1,071,979,964	3,081,600	1,774,787	39,322	(19,642,092)	1,057,233,581	0.000

SOURCE:

Henry County Tax Commissioner

Note: Assessed value is calculated at 40% of estimated actual fair market value.

CITY OF STOCKBRIDGE, GEORGIA

PROPERTY TAX RATES DIRECT AND OVERLAPPING GOVERNMENTS (PER \$1,000 OF ASSESSED VALUE) LAST TEN FISCAL YEARS

<u>Tax/Fiscal Year</u>	<u>City</u>	<u>County</u>	<u>County School District M&O</u>	<u>County School District Bond</u>	<u>Water</u>	<u>Hospital</u>	<u>State</u>	<u>Total</u>
2012	0.00	14.50	20.00	3.63	2.00	0.00	0.20	40.33
2013	0.00	14.50	20.00	3.63	2.00	0.00	0.15	40.28
2014	0.00	14.30	20.00	3.63	2.00	0.00	0.10	40.03
2015	0.00	13.87	20.00	3.63	2.00	0.00	0.05	39.55
2016	0.00	12.73	20.00	3.63	2.00	0.00	0.00	38.36
2017	0.00	12.73	20.00	3.63	2.00	0.00	0.00	38.36
2018	0.00	12.73	20.00	3.63	2.00	0.00	0.00	38.36
2019	0.00	12.73	20.00	3.63	2.00	0.00	0.00	38.36
2020	0.00	12.73	20.00	3.63	2.00	0.00	0.00	38.36
2021	0.00	12.73	20.00	3.63	2.00	0.00	0.00	38.36

SOURCE:

Henry County Tax Commissioner

Note: All tax rates are per \$1,000 assessed valuation, less exemptions.

CITY OF STOCKBRIDGE, GEORGIA

PRINCIPAL PROPERTY TAXPAYERS CURRENT YEAR AND NINE YEARS AGO

Taxpayer	Fiscal Year 2021			Fiscal Year 2012		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Walmart Real Estate Business Trust	\$ 17,341	1	1.64%	20,208	1	3.15%
Vulcan Lands and Materials LLC	16,382	2	1.55%	-		-
St. Ives Apartments LLC	14,160	3	1.34%	7,900	4	1.23%
Eastwood Village Gardens LP	13,952	4	1.32%	-		-
AR-Eagles Landing LLC, JFB-Eagles Landing LLC	11,835	5	1.12%	-		-
CSP Community Owner LLP	11,187	6	1.06%	7,794	5	1.22%
Waterford Landing Apartments LLC	11,014	7	1.04%	6,058	7	0.94%
WWC XXXIX LP	10,462	8	0.99%	-		-
West Henry Land Corp & Etal	10,235	9	0.97%	10,109	2	1.58%
Georgia Power Company	9,127	10	0.86%	-		-
Concert PSP Atlanta - Eastwood	-		-	8,513	3	1.33%
JES@Eagles Landing LLC	-		-	6,965	6	1.09%
WR of Stockbridge II LLC	-		-	5,834	8	0.91%
CS Stockbridge LKE LLC	-		-	5,821	9	0.91%
G&E Healthcare REIT Southcrest LLC	-		-	5,182	10	0.81%
Total	<u>\$ 125,694</u>		<u>11.89%</u>	<u>\$ 84,385</u>		<u>13.16%</u>

SOURCE:

Henry County Tax Commissioner

Note: Amounts expressed in thousands.

CITY OF STOCKBRIDGE, GEORGIA

PRINCIPAL FRANCHISE TAXPAYERS CURRENT YEAR AND SIX YEARS AGO

<u>Franchise Taxpayer</u>	<u>Fiscal Year 2021</u>			<u>Fiscal Year 2015</u>		
	<u>Revenue</u>	<u>Rank</u>	<u>Percentage of Total Revenue</u>	<u>Revenue</u>	<u>Rank</u>	<u>Percentage of Total Revenue</u>
Georgia Power Company	\$ 1,079,250	1	66.33%	\$ 1,111,355	1	70.75%
Atlanta Gas Light	175,445	2	10.78%	92,568	4	5.89%
Charter	141,445	3	8.69%	136,255	2	8.67%
Comcast	76,777	4	4.72%	82,082	5	5.23%
Verizon	57,205	5	3.52%	-	-	-
Bellsouth	42,693	6	2.62%	132,306	3	8.42%
Snapping Shoals	31,269	7	1.92%	-	-	-
Directv	15,433	8	0.95%	-	-	-
College Park	5,816	9	0.36%	7,833	6	0.50%
Diatro LLC	1,785	10	0.11%	-	-	-
Fusion (Cbeyond Communications)	-	-	-	6,799	7	0.43%
Fusion Cloud (Birch)	-	-	-	1,648	8	0.10%
Total	<u>\$ 1,627,119</u>		<u>100.00%</u>	<u>\$ 1,570,846</u>		<u>100.00%</u>

SOURCE: Stockbridge Finance Department

Note: 2011 information not available, 2013 information provided.

CITY OF STOCKBRIDGE, GEORGIA

RATIOS OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities			Total
	Redevelopment Agency Bonds	Public Facilities Authority Bonds		
2012	\$ 15,255,000	\$ -	\$	15,255,000
2013	14,735,000	-		14,735,000
2014	14,190,000	-		14,190,000
2015	13,620,000	-		13,620,000
2016	13,025,000	-		13,025,000
2017	12,400,000	-		12,400,000
2018	11,750,000	-		11,750,000
2019	11,070,000	-		11,070,000
2020	10,360,000	-		10,360,000
2021	9,615,000	25,805,000		35,420,000

SOURCE:

Population data from Quick Facts Census Data

Note: Details regarding the City's outstanding debt can be found in Note 7 of the current financial statements.

Business-type Activities			Total Primary Government	Population	Percentage of Personal Income	Per Capita
Revenue Bonds	Notes Payable	Total				
\$ -	\$ 1,823,000	\$ 1,823,000	\$ 17,078,000	26,731	2.66 %	639
-	1,749,444	1,749,444	16,484,444	26,905	2.68	613
-	1,673,651	1,673,651	15,863,651	27,205	2.54	583
-	1,595,552	1,595,552	15,215,552	27,619	2.29	551
-	1,515,078	1,515,078	14,540,078	28,202	2.25	516
-	1,432,156	1,432,156	13,832,156	29,114	2.07	475
-	1,346,713	1,346,713	13,096,713	29,638	1.81	442
-	1,258,670	1,258,670	12,328,670	29,904	1.59	412
-	1,213,649	1,213,649	11,573,649	24,794	1.49	467
-	1,120,169	1,120,169	36,540,169	29,163	4.71	1,253

CITY OF STOCKBRIDGE, GEORGIA

LEGAL DEBT MARGIN INFORMATION LAST TEN FISCAL YEARS

	Fiscal Year			
	2012	2013	2014	2015
Debt limit	\$ 64,115,468	\$ 63,968,455	\$ 69,380,446	\$ 74,413,976
Total net debt applicable to limit	-	-	-	-
Legal debt margin	<u>\$ 64,115,468</u>	<u>\$ 63,968,455</u>	<u>\$ 69,380,446</u>	<u>\$ 74,413,976</u>
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%

Note: Under Georgia law, the City's outstanding general obligation debt should not exceed 10% of total assessed property value. The City has no general obligation debt that is subject to the debt limitation.

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 81,134,474	\$ 84,791,773	\$ 89,538,858	\$ 95,638,341	\$ 100,503,106	\$ 105,723,358
-	-	-	-	-	-
<u>\$ 81,134,474</u>	<u>\$ 84,791,773</u>	<u>\$ 89,538,858</u>	<u>\$ 95,638,341</u>	<u>\$ 100,503,106</u>	<u>\$ 105,723,358</u>
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

CITY OF STOCKBRIDGE, GEORGIA

PLEDGED REVENUE COVERAGE LAST TEN FISCAL YEARS

Fiscal Year	Water & Sewer Debt					
	Water & Sewer Fund Gross Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
2012	\$ 2,776,669	\$ 2,061,156	\$ 715,513	\$ 71,385	\$ 55,677	5.63
2013	2,836,218	2,143,837	692,381	73,556	53,500	5.45
2014	2,939,225	2,321,279	617,946	75,793	51,257	4.86
2015	3,190,340	2,490,903	699,437	78,099	48,946	5.51
2016	3,784,703	2,400,268	1,384,435	80,474	46,565	10.90
2017	5,788,132	2,715,737	3,072,395	82,922	44,111	24.19
2018	4,224,804	2,778,790	1,446,014	85,443	41,583	11.38
2019	6,308,531	2,955,003	3,353,528	88,043	38,977	26.40
2020	4,721,445	3,545,305	1,176,140	45,021	18,373	18.55
2021	4,404,851	3,528,253	876,598	93,480	33,760	6.89

Notes:

- (1) Details regarding the City's outstanding debt can be found in the notes to the financial statements.
- (2) Operating expenses do not include interest, depreciation, or amortization expense.
- (3) Gross revenues include capital contributions.
- (4) Water and Sewer Debt beginning in fiscal year 2011 consists solely of loans through the Georgia Environmental Finance Authority

Urban Redevelopment Revenue Bonds				
Gross/ Pledged Revenues		Principal	Interest	Coverage
\$	1,214,484	\$ 500,000	\$ 714,462	1.00
	1,210,983	520,000	690,980	1.00
	1,211,597	545,000	666,595	1.00
	1,210,851	570,000	640,851	1.00
	1,208,951	595,000	613,951	1.00
	1,210,859	625,000	585,859	1.00
	1,206,491	650,000	556,491	1.00
	1,205,860	680,000	525,860	1.00
	1,203,848	710,000	493,848	1.00
	1,205,337	745,000	460,337	1.00

CITY OF STOCKBRIDGE, GEORGIA

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income (thousands) (2)</u>	<u>Per Capita Personal Income (2)</u>	<u>Median Age (2)(5)</u>	<u>School Enrollment (3)</u>	<u>Stockbridge Unemployment Rate (4)</u>
2012	26,731 (5)	\$ 641,704,386	\$ 24,006	34.7	1,745	11.0 %
2013	26,905 (5)	615,344,255	22,871	34.8	1,742	9.6
2014	27,205 (5)	624,218,725	22,945	35.8	1,667	8.0
2015	27,619 (5)	664,457,902	24,058	34.9	1,691	6.7
2016	28,202 (1)	647,094,890	22,945	35.8	1,604	6.6
2017	29,114 (1)	667,234,652	22,918	35.3	1,617	4.9
2018	29,638 (5)	724,826,928	24,456	35.8	1,612	4.3
2019	29,904 (5)	775,470,528	25,932	34.6	1,522	4.7
2020	24,794 (5)	775,470,528	25,932	34.6	1,522	4.7
2021	29,163 (5)	848,409,996 (5)	29,092 (2)	36.7	1,436	3.8 (6)

SOURCES:

- (1) Atlanta Regional Commission
- (2) Sperling's Best Places
- (3) Henry County Board of Education
- (4) Homefacts.com
- (5) U.S. Census Bureau Estimates
- (6) Georgia Labor Market Explorer

CITY OF STOCKBRIDGE, GEORGIA

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Employer	Fiscal Year 2021			Fiscal Year 2012		
	Employees	Rank	Employer's percentage of total employment	Employees	Rank	Employer's percentage of total employment
Walmart Supercenter	1,101	1	8.92%	1,196	1	49.26%
Publix Super Market	303	2	2.45%	327	2	13.47%
Ingles	172	3	1.39%	178	3	7.33%
Eagles Landing Christian Academy	135	4	1.09%	N/A	-	-
BrandsMart USA	107	5	0.87%	114	5	4.70%
Vulcan Materials	104	6	0.84%	111	6	4.57%
City of Stockbridge	93	7	0.75%	61	9	2.51%
Utility Trailer of Georgia	92	8	0.75%	89	8	3.67%
Kohl's Department Store	81	9	0.66%	89	8	3.67%
At Home (Garden Ridge in 2007)	31	10	0.25%	35	-	1.44%
Eagles Landing Country Club	N/A	-	-	93	7	3.83%
Henry County Schools within the City	N/A	-	-	135	4	5.56%
All other employers	10,127	-	82.03%	N/A	-	-
Total	12,346			2,428		

SOURCE:

City of Stockbridge, Georgia records

N/A - information not available

CITY OF STOCKBRIDGE, GEORGIA

FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION LAST TEN FISCAL YEARS

Function	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Executive	1	1	2	5	5	4	5	5	7	6
Administration	9	9	10	10	10	12	12	6	8	10
City Clerk	-	-	-	-	-	-	-	5	5	5
Facilities maintenance	-	-	-	-	4	2	2	2	2	2
Municipal court	-	-	3	3	3	1	1	2	2	2
Public works and parks	19	19	20	20	17	13	19	17	18	18
City events	-	-	-	-	1	1	1	1	1	1
Code enforcement	1	1	2	2	2	2	2	2	2	3
Police	-	-	-	-	-	-	-	-	-	5
Permitting development	-	-	-	-	-	-	-	2	2	2
Planning and zoning	-	-	-	-	-	-	-	2	2	2
Economic development	-	-	-	-	-	-	-	1	1	1
Main street	-	-	1	1	2	2	2	2	2	2
GIS	-	-	-	-	1	1	1	1	1	1
Water/Sewer	15	15	15	15	16	15	18	18	18	22
Stormwater	3	3	3	2	7	7	6	5	5	5
Sanitation	9	9	7	7	1	1	1	1	1	1
Conference Center	4	4	1	1	2	3	3	4	4	5
Total	<u>61</u>	<u>61</u>	<u>64</u>	<u>66</u>	<u>71</u>	<u>64</u>	<u>73</u>	<u>76</u>	<u>81</u>	<u>93</u>

SOURCE:

City of Stockbridge, Georgia records

Notes:

- (1) Employee counts for years 2011 - 2013 are estimates based on available information.
- (2) Elected officials and appointed court personnel are not included.
- (3) The City uses personnel services lawn maintenance, not included above.

CITY OF STOCKBRIDGE, GEORGIA

OPERATING INDICATORS BY FUNCTION LAST TEN CALENDAR YEARS

Function	Fiscal Year			
	2012	2013	2014	2015
Municipal Court				
Fines and forfeitures	\$ 974,404	\$ 1,131,672	\$ 1,210,910	\$ 1,059,330
Number of cases	5,417	5,852	5,967	5,185
Conference Center				
Annual rents	123,246	186,189	190,813	179,319
Occupation Tax				
Annual renewals	1,348	1,339	1,281	1,121
New business licenses	191	231	182	231
Public Works				
Miles resurfaced	N/A	N/A	3.5	3.1
Stormwater				
Potential ponds identified	181	181	188	188
Total number of pipes	3,102	3,102	3,102	3,102
Total number of feet of pipes	434,491	434,491	434,491	434,491
Complaints	47	126	94	89

SOURCE:

City of Stockbridge, Georgia records

Note: Revenues from fines decreased significantly in 2016 as Henry County diverted citations to the Henry County State Court and due to the change in probation tolling laws. Revenues decreased significantly in 2020 due to facilities being closed due to COVID-19. Additionally, there was a change in the State probation tolling laws.

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 539,215 1,702	\$ 57,196 281	\$ 27,845 300	\$ 55,425 574	\$ 25,287 131	\$ 37,728 381
168,874	191,568	160,280	155,582	17,038	9,660
1,539 279	1,681 228	1,880 202	2,056 128	2,354 250	2,432 263
2.4	5.0	5.1	4.7	5.7	4.7
188 3,102 434,491 119	188 3,102 434,491 88	186 3,102 432,960 111	193 3,433 101,385 101	193 359 48,959 52	37 311 187,672 68

CITY OF STOCKBRIDGE, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION LAST TEN FISCAL YEARS

Function/Program	Fiscal Year			
	2012	2013	2014	2015
Public Works				
City limits (square miles)	14.1	14.1	14.1	14.1
Paved roads (miles)	95.62	95.62	95.62	95.62
Sanitation				
Transfer stations	1	1	1	1
Collection trucks	5	5	5	5
Small collection vehicles	25	14	13	13
Recreation and culture				
Parks	4	4	4	4
Community centers	2	2	2	2
Library	1	1	1	1
Cemeteries	3	3	3	3
Water				
Water mains (miles)	44.4	44.5	44.5	44.5
Fire hydrants	457	457	457	457
Service connections	2,430	2,391	2,391	2,749
Daily avg consumption (gallons)	780,000	923,000	923,000	752,180
Storage capacity (gallons)	1,900,000	1,900,000	1,900,000	1,800,000
Sewer				
Sanitary sewers (miles)	39.5	39.5	39.5	39.5
Service connections	2,272	2,254	2,254	N/A
Treatment plants	1	1	1	1
Daily avg treatment (gallons)	.555 MGD	.686 MGD	.686 MGD	.823 MGD
Treatment capacity	1.5 MGD	1.5 MGD	1.5 MGD	1.5 MGD

SOURCE:

City of Stockbridge, Georgia records

Fiscal Year					
2016	2017	2018	2019	2020	2021
14.1	14	14	14.1	14.1	14.1
97.08	97	97	97.08	97.08	97.08
1	1	1	1	1	1
5	1	1	1	1	1
9	5	5	5	5	5
4	4	4	4	4	4
2	2	2	2	2	2
1	1	1	1	1	1
3	3	3	3	3	3
44.5	44.5	44.5	45	45	45
457	458.00	459.00	460.00	460.00	460.00
2,764	2,726	2,833	2,866	2,958	2,958
679,564	684,970	627,728	515,828	500,000	500,000
1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
39.5	40.0	40.0	40.0	40.0	40.0
4,858	2,431	2,516	2,568	2,568	2,467
1	1	1	1	1	1
.754 MGD	.761 MGD	.761 MGD	.761 MGD	.761 MGD	.761MGD
1.5 MGD	1.5 MGD	1.5 MGD	1.5 MGD	1.5 MGD	1.5MGD



**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**

**Honorable Mayor and Members
of City Council
City of Stockbridge, Georgia
Stockbridge, Georgia**

We have audited, 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 ("*Government Auditing Standards*"), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **City of Stockbridge, Georgia** (the "City") as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 30, 2022.

Report on 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) as a basis for designing 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 preceding paragraph 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 were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be a material weakness and a significant deficiency.

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 questioned costs as item 2021-002 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 questioned costs as item 2021-001 to be a significant deficiency.

Report on 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*.

The City of Stockbridge's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. 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 the responses.

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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Mauldin & Jenkins, LLC". The signature is written in a cursive, flowing style.

Macon, Georgia
June 30, 2022



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

**Honorable Mayor and Members
of City Council
City of Stockbridge
Stockbridge, Georgia**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Stockbridge, Georgia's (the "City") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2021. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Stockbridge, Georgia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Mauldin & Jenkins, LLC

Macon, Georgia
June 30, 2022

CITY OF STOCKBRIDGE, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2021

<u>Grant Program</u>	<u>Federal Assistance Listing Number</u>	<u>Grant I.D.</u>	<u>Expenditures</u>
U.S. Department of Treasury			
Direct Award:			
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	N/A	1,283,006
Total U.S. Department of Treasury			<u>1,283,006</u>
 Total Expenditures of Federal Awards			 <u><u>\$ 1,283,006</u></u>

CITY OF STOCKBRIDGE, GEORGIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 1. BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards includes the federal grant activity of the City of Stockbridge, Georgia (the "City") and is presented on the accrual basis of accounting.

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the financial statements.

NOTE 2. DE MINIMIS COST RATE

The City elected not to use the 10% de minimis cost rate for the year ended December 31, 2021.

NOTE 3. SUBRECIPIENTS

The City did not pass through any funds to subrecipients for the year ended December 31, 2021.

CITY OF STOCKBRIDGE, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2021

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 generally accepted accounting principles

Unmodified

Internal control over financial reporting:
Material weaknesses identified?

☒ Yes ☐ No

Significant deficiencies identified not considered to be material weaknesses?

☒ Yes ☐ None Reported

Noncompliance material to financial statements noted?

☐ Yes ☒ No

Federal Awards

Internal Control over major programs:
Material weaknesses identified?

☐ Yes ☒ No

Significant deficiencies identified?

☐ Yes ☒ None Reported

Type of auditor's report issued on compliance for major programs

Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?

☐ Yes ☒ No

Identification of major program:

Assistance Listing Number
21.027

Name of Federal Program or Cluster
COVID-19 – Coronavirus State and Local
Fiscal Recovery Fund

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

☐ Yes ☒ No

CITY OF STOCKBRIDGE, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2021

SECTION II FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

2021 – 001. Management of Receivable Accounts

Criteria: Generally accepted accounting principles require revenues to be recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. As a part of these processes, the City should review all revenue transactions to determine reporting in the proper period.

Condition: The City did not properly adjust receivables and related balances in the General Fund as of December 31, 2021.

Effect: An adjustment in the General Fund was made to decrease franchise fees revenues by \$57,633, to increase accounts receivables by \$13,774, to increase unavailable revenues by \$62,983, and to decrease expenditures by \$8,424.

Cause: Management oversight.

Recommendation: We recommend that the City strengthen its control over its receivables and related balances to ensure balances are properly stated at year-end.

Views of Responsible Officials and Planned Corrective Action: We concur. We will implement procedures to strengthen controls over the City's receivables and related balances at year-end to ensure balances are properly stated.

2021 – 002. Capitalization of Capital Assets

Criteria: Generally accepted accounting principles require capital assets purchased or acquired be reported at historical cost or estimated historical cost. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized.

Condition: The City recorded a construction in progress invoice as an expense for the year ended December 31, 2021.

Effect: An adjustment in the Water and Sewer Fund of the City was required to increase construction in progress and decrease the related expenses in the amount of \$50,000.

Cause: Internal controls over capital assets were not in place to ensure the proper capitalization of all capital assets.

Recommendation: We recommend that the City strengthen internal controls over the capitalization and reporting of capital assets.

Views of Responsible Officials and Planned Corrective Action: We concur. We will strengthen procedures to ensure capital assets are properly recorded.

CITY OF STOCKBRIDGE, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021

SECTION III
FEDERAL AWARDS FINDINGS

Not applicable.

CITY OF STOCKBRIDGE, GEORGIA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2021

2020 – 001. Management of Receivable Accounts

Criteria: Generally accepted accounting principles require revenues to be recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. As a part of these processes, the City should review all revenue transactions to determine reporting in the proper period.

Condition: The City did not properly adjust receivables and related balances in various funds as of December 31, 2020.

Auditee Response/Status: Unresolved – See Finding 2021 – 001.

2020 – 002. Internal Controls over Cash

Criteria: Generally accepted accounting standards require that all cash balances are properly recorded within the correct accounts in the general ledger.

Condition: The City did not properly classify cash between funds as of December 31, 2020.

Auditee Response/Status: Resolved.



**CITY OF STOCKBRIDGE, GEORGIA
MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2021**

2021 – 001. Management of Receivable Accounts

Name of Contact Person Responsible for Corrective Action Plan: John Wiggins, Treasurer

Corrective Action Plan: Finance officials will put procedures in place to review receivable balances at year end.

Anticipated Completion Date: December 31, 2022

2021 – 002. Capitalization of Capital Assets

Name of Contact Person Responsible for Corrective Action Plan: John Wiggins, Treasurer

Corrective Action Plan: Finance officials will put procedures in place to review all capital assets and ensure they are properly recorded.

Anticipated Completion Date: December 31, 2022

City of Stockbridge, Georgia

Auditor's Discussion & Analysis
Financial & Compliance Audit Summary
December 31, 2021



Presented by:

Hope Pendergrass, CPA
(800) 277-0050

**MAULDIN
& JENKINS**
CPAs & ADVISORS

Over 565 Governments Served Annually

Lawrenceville Long Boat Key Forest Park Albany
 Stockbridge Thunderbolt Garner Roswell Flovilla Port Wentworth
 Alpharetta Pensacola Fayetteville Plant City
 Vernonburg Kennesaw
 Bristol Clover Hapeville Doraville Jefferson Goose Creek Hinesville
 Peachtree City
 St. Marys Chattahoochee Hills Augusta Naples Monroe
 Clayton County Marco Island Villa Rica Grantville
 Loris Milton Tucker College Park Griffin Hollywood
 Cooper City Cedartown Brunswick Wildwood
 Cartersville Suwanee Baldwin
 Sharpsburg Orangeburg Lilburn Powder Springs
 Bloomingdale
 Union City Jamestown Charleston Lyons
 Riverdale Pooler
 Quitman Lake Placid Macon Governmental Auditors, Accountants
 & Financial Reporting Consultants
 Fairburn Rome Johns Creek New Bern
 North Port
 Cochran Ludowici Chapin Blakely Tybee Island
 Peachtree Corners
 Beaufort Jeffersonville Toccoa Decatur Valdosta Morrow Stonecrest
 Austell Arcadia Clarkston Hallandale Beach
 Conyers Dunwoody Athens Perry Garden City
 Leesburg Summerville Tuscaloosa Haines City
 Social Circle Selma Crossville South Fulton
 Chamblee
 Columbus Pinecrest Richmond Hill Brookhaven Americus
 Hardeeville Ballground Tifton Savannah
 Crystal River
 Milledgeville Braselton Covington Islamorada
 Aiken Callaway Cordele Sandy Springs Gum Branch



City of Stockbridge, Georgia
Auditor's Discussion & Analysis (AD&A)
December 31, 2021

PURPOSE OF ANNUAL AUDITOR'S DISCUSSION & ANALYSIS

- ◆ Engagement Team and Firm Information:
 - The Governmental Practice
 - Additional Information Regarding Other Industries and Services
- ◆ Overview of:
 - Independent Auditor's Report
 - Review of the Annual Comprehensive Financial Report
 - Overview of the Financial Statements, Footnotes, and Supplementary Information
 - Compliance Reports (Internal Controls and Laws and Regulations)
 - Audit Scopes and Procedures
- ◆ Required Communications under Government Auditing Standards
- ◆ Accounting Recommendations and Related Matters:
 - Recommendations for Improvement
 - Material Weaknesses and/or Significant Deficiencies
 - Management Points
 - Other Matters for Communication
- ◆ Free Continuing Education and Newsletters
- ◆ Closing Thoughts
- ◆ Answering Your Questions

City of Stockbridge, Georgia
Auditor's Discussion & Analysis (AD&A)
December 31, 2021

MAULDIN & JENKINS – GOVERNMENTAL PRACTICE



CONSISTENTLY RANKED AS A TOP
ACCOUNTING FIRM IN THE U.S.

100+ year

HISTORY
OF QUALITY SERVICE

Serve 565+
GOVERNMENT CLIENTS

**GOVERNMENTAL
PARTNERS &
DIRECTORS**

21



125+

TEAM MEMBERS DEDICATED
TO SERVING THE
GOVERNMENTAL INDUSTRY



5
STATES

12
OFFICES



220+

SINGLE AUDITS PERFORMED LAST
YEAR COVERING OVER \$4 BILLION
OF FEDERAL GRANTS



120,000+

HOURS ANNUALLY
PROVIDED TO
GOVERNMENTAL CLIENTS

140+

CURRENT CLIENTS AWARDED
THE GFOA CERTIFICATE OF
EXCELLENCE



**NATIONALLY
RECOGNIZED**

Engagement Team Leaders Include:

- Hope Pendergrass – Partner – 19 years' experience
- Miller Edwards – Quality Assurance Partner – 36 years' experience
- Demetria Fluellyn – Manager – 10 years' experience



City of Stockbridge, Georgia
Auditor's Discussion & Analysis (AD&A)
December 31, 2021

MAULDIN & JENKINS – ADDITIONAL INFORMATION

Other Industries and Services by Mauldin & Jenkins:

Each of Mauldin & Jenkins' offices provides a wide variety of services to a broad range of clientele. We have partners and managers who are responsible for specialized practice areas of auditing and accounting, taxes and management advisory services. Their purpose, as leaders in the particular practice area, is to establish policies with respect to technical matters in these specific areas and ensure that the quality of the Firm's practice is maintained.

Industries Served: Over the years, our partners have developed expertise in certain industries representative of a cross section of the Georgia economy, including:

- Governmental Entities (state entities, cities, counties, school systems, business type operations, libraries, and other special purpose entities)
- SEC Registrants
- Wholesale Distribution
- Agri-Businesses
- Manufacturing
- Professional Services
- Employee Benefit Plans
- Financial Institutions (community banks, savings and loans, thrifts, credit unions, mortgage companies, and finance companies)
- Non-Profit Organizations
- Retail Businesses
- Long-term Healthcare
- Construction and Development
- Individuals, Estates and Trusts
- Real Estate Management

Services Provided: This diversity of practice enables our personnel to experience a wide variety of business, accounting and tax situations. We provide the traditional and not-so-traditional services such as:

- Financial Audit/Review/Compilation
- Compliance Audits and Single Audits
- Agreed-Upon Procedures
- Forensic Audits
- Bond Issuance Services
- Performance Audits
- State Sales Tax Matters
- International Tax Matters
- Business and Strategic Planning
- Profitability Consulting
- Budgeting
- Buy-Sell Agreements and Business Valuation Issues
- Income Tax Planning and Preparation
- Multi-State Income Tax Issues
- Information Systems Consulting
- Cost Accounting Analysis
- Healthcare Cost Reimbursement
- Outsourced Billing Services
- Fixed Asset Inventories
- Succession and Exit Strategy Consulting
- Estate Planning
- Management Information Systems
- Employee Benefit Plan Administration
- Merger/Acquisition and Expansion Financing

City of Stockbridge, Georgia
Auditor's Discussion & Analysis (AD&A)
December 31, 2021

INDEPENDENT AUDITOR'S REPORT

The independent auditor's report has specific significance to readers of the financial report.

Management's Responsibility for the Financial Statements

The financial statements are the responsibility of management.

Auditor's Responsibility

Our responsibility, as external auditors, 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. We planned and performed our audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Opinions

We have issued an unmodified audit report (i.e., "clean opinions"). The respective financial statements are considered to present fairly the financial position and results of operations as of and for the year ended December 31, 2021

Other Matters

Certain required supplementary information and other information is included in the financial report and, as directed by relevant auditing standards, we have not expressed an opinion or provided any assurance on the respective information.

Other Reporting

Government Auditing Standards require auditors to issue a report on our consideration of internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. We have issued such a report and reference to this report is included in the independent auditor's report.

City of Stockbridge, Georgia
Auditor's Discussion & Analysis (AD&A)
December 31, 2021

REVIEW OF ANNUAL COMPREHENSIVE FINANCIAL REPORT

**General Information About the
Annual Comprehensive Financial Report**

An Annual Comprehensive Financial Report goes beyond the normal financial reporting required by accounting principles generally accepted in the United States. An Annual Comprehensive Financial Report includes, at a minimum, the following elements/sections:

- **Introductory Section:** general information on the City's structure and the services it provides.
 - Letter of Transmittal
 - Organizational Chart
 - Directory of Officials
 - Certificate of Achievement for Excellence in Financial Reporting
- **Financial Section:** basic financial statements, footnotes and required supplementary information along with the auditor's report.
 - Independent Auditor's Report
 - Management Discussion & Analysis (MD&A)
 - Financial Statements and Footnotes
- **Statistical Section:** broad range of financial, demographic information useful in assessing the City's economic condition, and this information covers multiple years.
 - Financial Trends Information
 - Revenue Capacity Information
 - Debt Capacity Information
 - Operating Information

An Annual Comprehensive Financial Report goes far beyond the basic requirements of annual financial reporting, and the City should be commended for going beyond the minimum and providing such a report.

City of Stockbridge, Georgia
Auditor's Discussion & Analysis (AD&A)
December 31, 2021

Recognition and Award

Once completed, the fiscal year 2020 Annual Comprehensive Financial Report was submitted to the Government Finance Officers Association (GFOA) for determination if the report would merit the GFOA's Certificate of Achievement for Excellence in Financial Reporting.

The GFOA Certificate has been made a part of the City's 2021 fiscal year Comprehensive Annual Financial Report, and is included in the Introductory Section.

OVERVIEW OF FINANCIAL STATEMENTS

The City's basic financial statements include three components:

- 1) Government-wide financial statements;
- 2) Fund financial statements; and
- 3) Notes to the financial statements.

The **government-wide financial statements** provide a broad overview of all of the City's funds. The *Statement of Net Position* presents information on all assets (and deferred outflows) and liabilities (and deferred inflows) of the City, with the resulting difference reported as net position. The *Statement of Activities* presents information showing how the City's net position changed during the most recent fiscal year. Revenues are categorized as program revenues or general revenues. Expenses are categorized by function.

The **fund financial statements** more closely resemble the financial statements as presented prior to the adoption of GASB Statement No. 34. All of the funds of the City can be divided into three (3) categories: governmental funds (includes the General Fund), business-type funds, and fiduciary funds.

The City also includes, as part of the Comprehensive Annual Financial Report, the following information:

- 1) Special Purpose Local Option Sales Tax (SPLOST) Schedules
- 2) Schedule of Expenditures of Federal Awards

City of Stockbridge, Georgia
Auditor's Discussion & Analysis (AD&A)
December 31, 2021

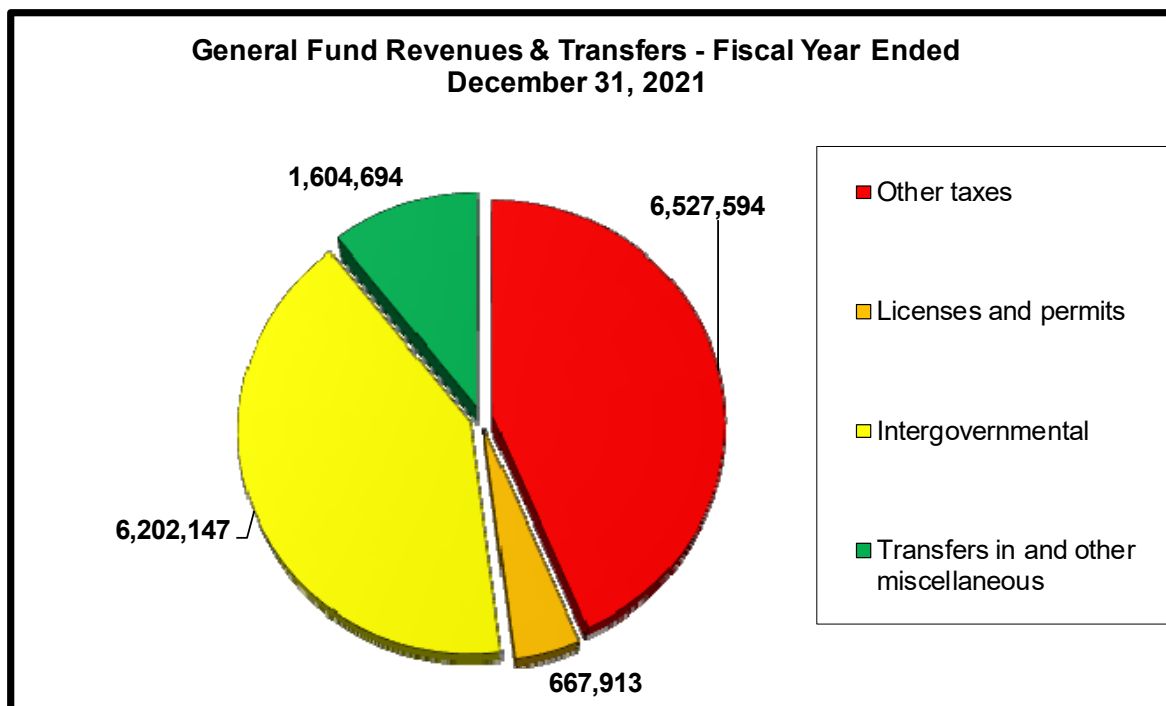
Government-Wide (Full-Accrual) Financial Statements

As noted above, the financial report of the City includes two (2) entity-wide financial statements: a *Statement of Net Position*; and a *Statement of Activities*. Highlights of the government-wide statements note total assets and deferred outflows of resources of approximately \$150,309,000 offset by liabilities and deferred inflows of resources of approximately \$48,293,000. This results in the City's reported net position (or equity) of approximately \$102,016,000. Also, a substantial element of the net position is composed of a net investment in capital assets in the approximate amount of \$69,721,000. Restricted net position amounts to approximately \$29,692,000 leaving unrestricted net position at \$2,603,000. The *Statement of Activities* attempts to report expenses in the first column with direct offsetting program revenues to the adjacent columns to arrive at a net cost of the functional areas of operation. General revenues (primarily taxes) come to the rescue of the net cost functional areas resulting in the City reporting a change in net position of approximately \$6,384,000 for the fiscal year ended December 31, 2021.

General Fund

Of primary interest to the City is the **General Fund**, which accounts for the majority of revenues received and funds expended in the operations of the City, including general government activities, courts, public safety, housing and development, and public works.

General Fund Revenues: The following chart depicts the primary revenue sources of the General Fund for the 2021 fiscal year. Taxes represent a key component of revenue.

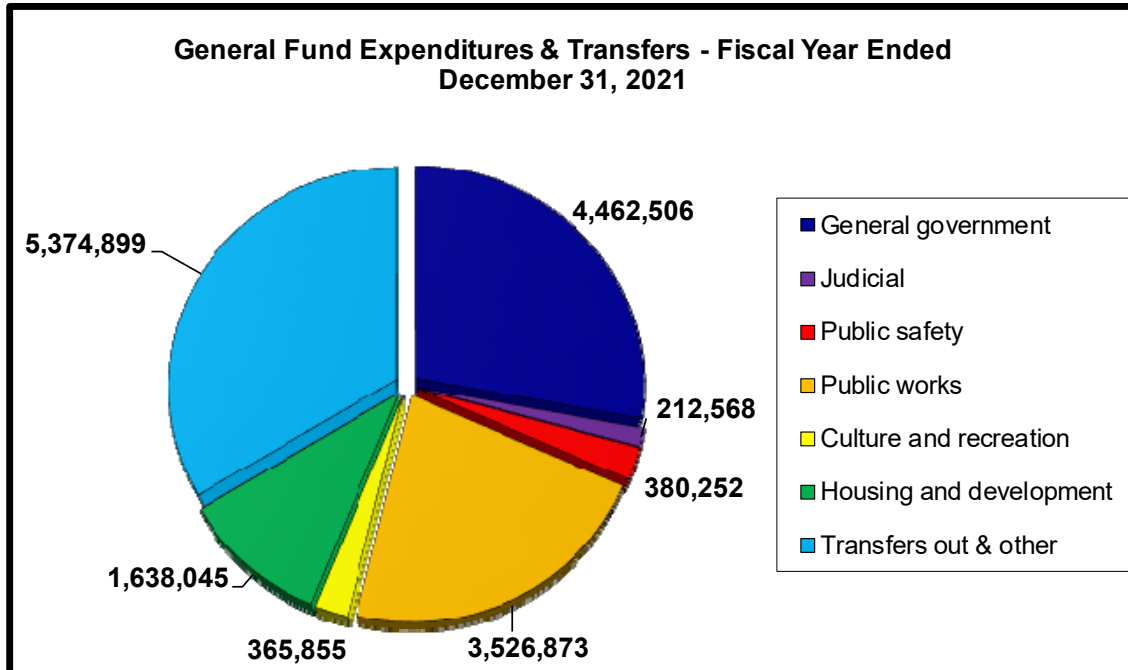


City of Stockbridge, Georgia

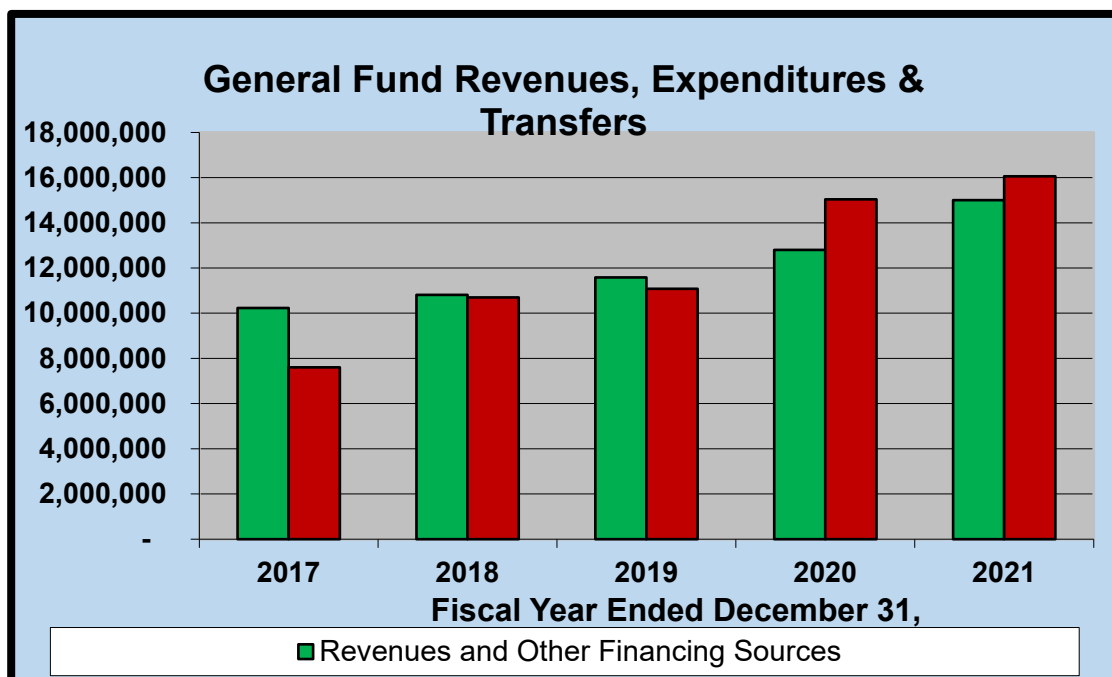
Auditor's Discussion & Analysis (AD&A)

December 31, 2021

General Fund Expenditures: The following chart presents the General Fund's expenditures by major function for the fiscal year ended December 31, 2021.



The following chart demonstrates General Fund revenues versus expenditures for a five (5) year period.

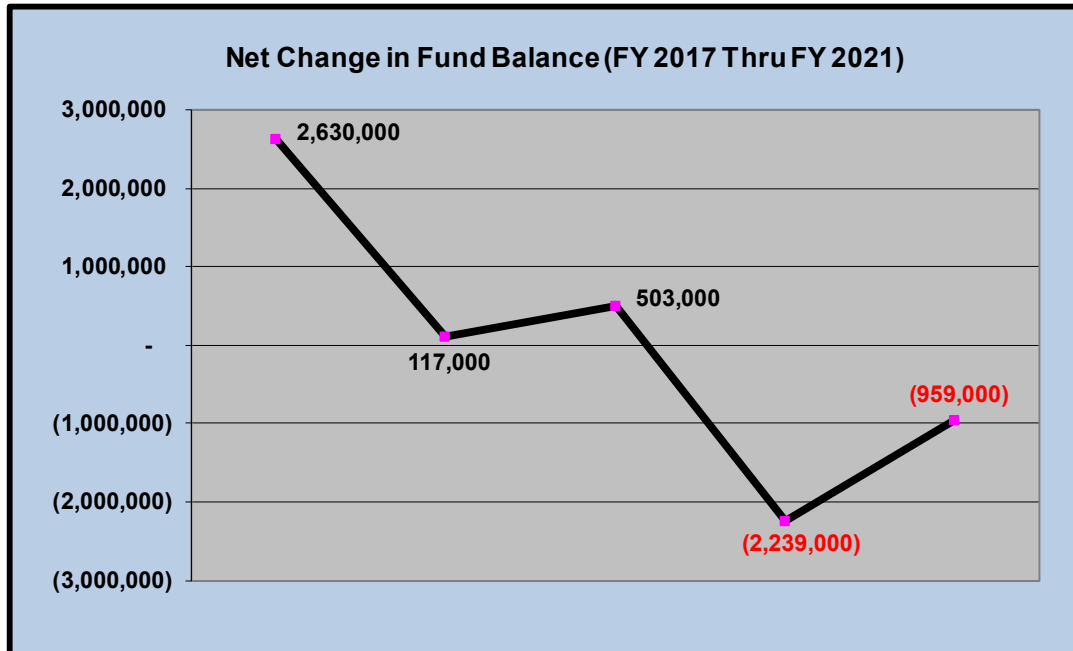


City of Stockbridge, Georgia

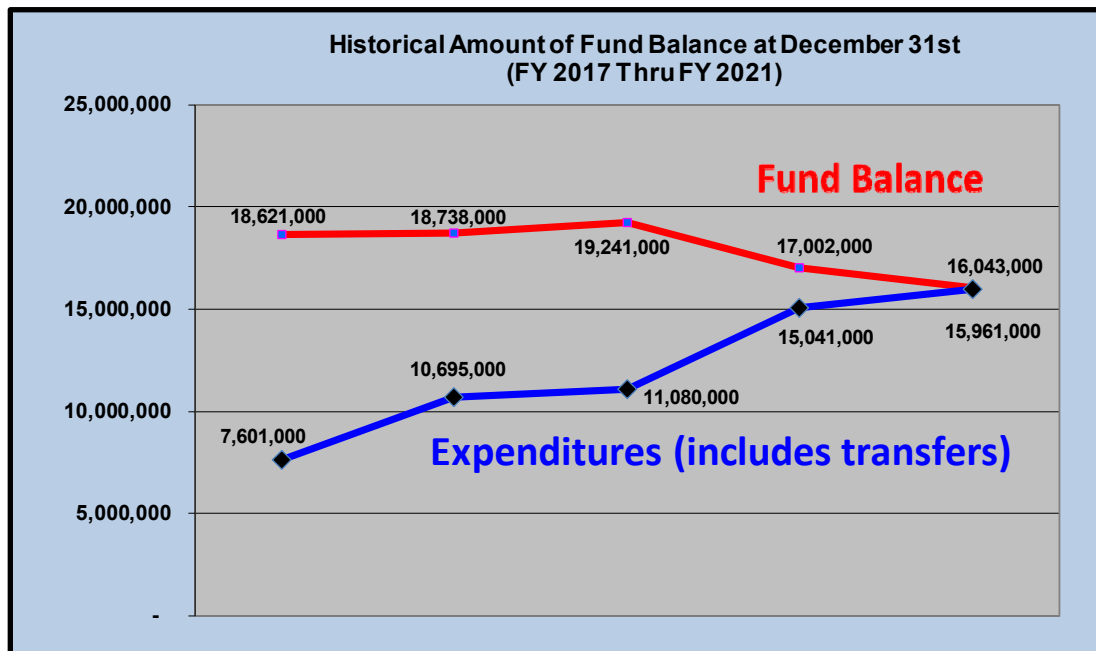
Auditor's Discussion & Analysis (AD&A)

December 31, 2021

The following chart presents the annual net change in fund balance of the General Fund for the past five (5) fiscal years.



The following graph reflects the overall financial strength of the City's General Fund as of each fiscal year ended December 31st for a five (5) year period. The City has a unique situation in that total fund balance exceeded expenditures in each of the past few years. However, it should be noted over 11% of total fund balance is non-spendable (not liquid).



City of Stockbridge, Georgia
Auditor's Discussion & Analysis (AD&A)
December 31, 2021

In observation of the above chart, the relationship of year-end fund balance as compared to each year's expenditures (including transfers out) should be further considered. The following is the relative percentage of fund balance as compared to annual expenditures for each of the past five (5) fiscal years:

- 2017 = 245%
- 2018 = 175%
- 2019 = 174%
- 2020 = 113%
- 2021 = 99%

The percentages noted above are indicative of the City's ability to be proactive with its initiatives and general operations, and also its ability to proceed into the new fiscal year with or without certain seasonal revenue streams. Of course, it is of great importance to further reflect that fund balance does not always equate to cash and investments. Fund balance is simply the difference in all assets and deferred outflows and all liabilities and deferred inflows. Cash and investments are simply a component of this equation.

Other Governmental Funds

The City also maintains three (3) *special revenue funds*. These funds account for revenues derived from specific sources which are legally restricted to finance particular functions or activities. *Capital projects funds* are used to account for revenues and expenditures related to the renovation and/or construction of major capital assets. Nine (9) capital projects funds are maintained by the City. The City also maintains a *permanent fund*. This fund accounts for earmarked funds and the original corpus which are restricted by an outside party for a specific purpose.

Business-Type Funds

The City maintains four (4) *enterprise funds*, which are used to account for operations in a manner similar to private business enterprises. The enterprise funds maintained are the Water and Sewer Fund, the Solid Waste Fund, the Stormwater Fund, the Amphitheater Fund.

Assets and Deferred Outflows of Resources: The City's assets and deferred outflows of resources recognized a decrease during the year ended December 31, 2021. Assets and deferred outflows decreased approximately \$2,867,400 or 8.49%, from \$33,755,400 to \$30,888,000. This decrease can be attributed to the decrease in capital assets.

Liabilities and Deferred Inflows of Resources: The City's liabilities and deferred inflows of resources decreased during the year ended December 31, 2021. Total liabilities and deferred inflows went from approximately \$4,864,000 to \$4,177,000. The decrease is due to a decrease in accounts payable, unearned revenue and net pension liability.

City of Stockbridge, Georgia
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Net Position: The City's equity position decreased from approximately \$28,891,000 to \$26,711,000. This decrease is reconciled on the City's "Statement of Revenues, Expenses and Changes in Net Position". It should be noted that a very large portion of the City's net position is capital assets net of related debt. While the City is reflecting approximately \$26,711,000 in net position (or equity), only \$5,252,000 is unrestricted and considered available for operations. In the end, the statement of net position reflects the fact that the City has invested heavily in itself over the history of the organization.

Revenues & Expenses: Total operating revenues of the City increased from approximately \$6,672,000 to \$6,951,000. This represents growth of 4.2% versus prior year's growth of 9.6%. Total operating expenses of the City decreased from approximately \$7,175,000 to \$6,742,000. This represents a decrease of 6.0% versus prior year's growth of 13.7%. The effect of the increased revenues and decreased expenses resulted in an increase in operating income of approximately \$712,000 and ending at approximately \$209,000 (versus an operating loss in the prior year of \$503,000).

Non-operating income (expense) reflects a significant increase over the prior year due to the transfer of capital assets to governmental activities. During the current year, the City received capital contributions of approximately \$564,000, which heavily contributed to the net non-operating loss (including capital contributions and transfers) of approximately (\$2,389,000) in the current year versus net non-operating income of approximately \$1,025,000 in the prior year.

Cash Flows: The statement of cash flows is a very important statement for any enterprise, and the City is no different.

The "cash flows from operating activities" is the most important element in the statement of cash flows, because it should be the operations of an entity that provides a substantial portion of the capital needed in a growth environment. This section of the statement begins with operating income (not net income as you see in the commercial sector) as reported in the statement of operations.

The City has very good cash flows from operations. This has been true for the past several years. Such operating cash flows amounted to approximately \$1,048,000 for the year ended December 31, 2021. The City had approximately \$953,000 in operating cash flows for the year ended December 31, **2020**. During the downturn in the economy, the City was highly successful in achieving quite strong cash flows from operations. Additionally, this section of the statement recognizes the fact that depreciation expense of approximately \$1,024,000 is a non-cash flow item.

Further, the operating cash flows were used to fund certain significant capital and related financing activities:

- The City purchased capital assets in the amount of approximately \$1,105,000.

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- The City paid principal on notes in the amount of approximately \$93,500 and paid interest on notes payable in the amount of approximately \$33,700.

In conclusion, the City reflects a decrease in cash and cash equivalents in the approximate amount of \$381,500 to a balance of approximately \$6,953,000 at December 31, 2021.

Footnotes

Note 1 – Accounting Policies: This footnote discusses the overall organization of the City, the nature of its operations, and the fact that it was created by the State of Georgia in 1920. This note also discloses pertinent information regarding the governing body of the City.

This footnote continues by sharing with a reader of the financial statements the significant accounting policies and principles utilized in the preparation of the financial statements.

Note 2 – Reconciliation of Government-wide Financial Statements and Fund Financial Statements: This footnote provides additional detailed information that is not already shown within the financial statements themselves, on the differences between the City's fund level financial statements and its government-wide financial statements.

Note 3 – Cash and Investments: The Governmental Accounting Standards Board (GASB) issued Statement No. 40, Deposit and Investment Risk Disclosure, an amendment of GASB Statement No. 3, which significantly changed the disclosure in the financial statements of the City related to deposits and investments. The disclosure addresses common deposit and investment risks related to credit risk, concentration of credit risk, interest rate risk, and foreign currency risk.

Note 4 – Property Taxes: This footnote discloses information on property taxes and the relationship with Henry County for billing and collecting property taxes. It also discloses that there were no property taxes levied for the year ended December 31, 2021.

Note 5 – Receivables: This footnote discloses detailed information on various receivable (and allowance for doubtful receivables) balances.

Note 6 – Capital Assets: This footnote discloses the City's capital asset activity and its related accumulated depreciation for the year.

Note 7 – Long-Term Debt: This footnote discloses the City's long-term debt activity for the year, and other information and maturities for the revenue bonds and installment notes.

Note 8 – Interfund Transfers: This footnote discloses detailed information on the City's interfund transfers and the purpose of these transactions.

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Note 9 – Joint Venture: This footnote discloses the City's relationship with the Atlanta Regional Commission.

Note 10 – Defined Benefit Pension Plan: This footnote discloses the details of the City's Pension Plan.

Note 11 – Risk Management: This footnote discloses the City's various risks of loss.

Note 12 – Commitments and Contingencies: This footnote discloses the outstanding commitments and contingencies of the City. Certain matters disclosed in this footnote include grants and the intergovernmental agreements with Henry County.

Note 13 – Hotel/Motel Lodging Tax: This footnote discloses the City's tax rate for hotel/motel taxes, along with the amounts and nature of these revenues and expenditures.

Note 14 – Lease Agreements: This footnote discloses information on the City's intergovernmental agreement with the Lamar County Regional Solid Waste Management Authority to lease the City's solid waste transfer station.

COMPLIANCE REPORTS

The financial report package contains two (2) compliance reports.

Yellow Book Report: This compliance report is a report on our tests of the City's internal controls and compliance with laws, regulations, etc. The tests of internal controls were those we determined to be required as a basis for designing our financial statement auditing procedures. Such tests also considered the City's 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. In accordance with the respective standards, the report is **not** intended to provide an opinion, but to provide a form of negative assurance as to the City's internal controls and compliance with applicable rules and regulations.

Single Audit Report: The second compliance report is a report on our tests of the City's internal controls and compliance with laws, regulations, etc., relative to certain Federal grant programs and the respective expenditures. Our tests were performed on the City's major programs (as defined by the relevant Federal guidelines), and were not applied to each and every Federal grant expended by the Government. In accordance with the respective standards, we did provide an unmodified (or positive) opinion on the City's compliance based on our audit. However, we were not required to provide an opinion on the relevant internal controls, but to provide a form of negative assurance on such controls.

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AUDIT SCOPES AND PROCEDURES

1. Governmental audit programs were used in all areas.
2. We observed and made independent test counts of Water & Sewer Fund inventory. Our test counts consisted of approximately 20 different inventory items. There were no material differences noted between our test counts and those of the City's. We also performed certain price tests to determine the propriety of valuation of inventory.
3. We confirmed accounts receivable. Due to the timing of the audit as compared to the fiscal year-end, a poor response rate was noted. Therefore, we performed alternate procedures to verify existence of the amounts.
4. For purposes of assessing the adequacy of the allowance for doubtful accounts, we reviewed the aging of accounts receivable, and considered the current economic environment coupled with the recent history of the City. We also reviewed subsequent collection activity.
5. We evaluated the assumptions used by actuaries relative to the City's benefit plan, and tested the respective valuations associated with this plan.
6. We reviewed supporting documentation for a sample of additions to capital assets during the year ended December 31, 2021.
7. We performed a search for unrecorded liabilities via review of unpaid vouchers and subsequent disbursements.

REQUIRED COMMUNICATIONS

**The Auditor's Responsibility Under *Government Auditing Standards*
and Auditing Standards Generally Accepted in the United States of America**

Our audit of the financial statements of the City of Stockbridge, Georgia (the "City") for the year ended December 31, 2021 was conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error, fraudulent financial reporting or misappropriation of assets. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. Accordingly, the audit was designed to obtain reasonable, rather than absolute, assurance about the financial statements. We believe our audit accomplishes that objective.

In accordance with *Government Auditing Standards*, we have also performed tests of controls and compliance with laws and regulations that contribute to the evidence supporting our opinion on the financial statements. However, they do not provide a basis for opining on the City's internal control or compliance with laws and regulations.

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Accounting Policies

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the City. There are several new accounting standards which will be required to be implemented in the coming years. These are discussed later in this document.

In considering the qualitative aspects of the City's accounting policies, we did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. The City's policies relative to the timing of recording of transactions are consistent with GAAP and typical government organizations.

Management Judgments and Accounting Estimates

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. Management has informed us they used all the relevant facts available to them at the time to make the best judgments about accounting estimates and we considered this information in the scope of our audit. We considered this information and the qualitative aspects of management's calculations in evaluating the City's significant accounting policies. Estimates significant to the financial statements include such items as: the estimated lives of depreciable assets; actuarial assumptions and concepts relative to the benefit plans; deferred revenues; valuation of financial and non-financial instruments; the estimated incurred-but-not-reported liabilities; conservation commitments; extraordinary items; and the estimated allowance for uncollectible accounts.

Financial Statement Disclosures

The footnote disclosures to the financial statements are also an integral part of the financial statements. The process used by management to accumulate the information included in the disclosures was the same process used in accumulating the financial statements, and the accounting policies described above are included in those disclosures. The overall neutrality, consistency, and clarity of the disclosures was considered as part of our audit and in forming our opinion on the financial statements.

Significant Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management relating to the performance of the audit.

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Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on significant matters, the scope of the audit or significant disclosures to be included in the financial statements.

Representation from Management

We requested written representations from management relating to the accuracy of information included in the financial statements and the completeness and accuracy of various information requested by us, during the audit. Management provided those written representations without a problem.

Management's Consultations with Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Significant Issues Discussed with Management

There were no significant issues discussed with management related to business conditions, plans, or strategies that may have affected the risk of material misstatement of the financial statements. We are not aware of any consultations management had with us or other accountants about accounting or auditing matters. No major issues were discussed with management prior to our retention to perform the aforementioned audit.

Audit Adjustments

During our audit of the City's basic financial statements as of and for the year ended December 31, 2020, there were several adjustments proposed to the funds of the City. The detail of all proposed adjustments for each fund have been provided to and discussed with management.

Uncorrected Misstatements

We had no passed adjustments.

Independence

We are independent of the City, and all related organizations, in accordance with auditing standards promulgated by the American Institute of Public Accountants and *Government Auditing Standards*, issued by the Comptroller General of the United States.

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Other Information in Documents Containing Audited Financial Statements

We are not aware of any other documents that contain the audited basic financial statements. If such documents were to be published, we would have a responsibility to determine that such financial information was not materially inconsistent with the audited statements of the City.

ACCOUNTING RECOMMENDATIONS AND RELATED MATTERS

Recommendations for Improvement and Other Matters

During our audit of the financial statements as of and for the year ended December 31, 2021, we noted some areas within the accounting and internal control systems that we believe can be improved. We have reported several findings (significant deficiencies and material weaknesses). Additionally, we noted certain items management should consider as part of its decision making process. Further, we noted other matters which we wish to communicate to you in an effort to keep the City abreast of accounting matters that could present challenges in financial reporting in future periods. Our recommendations and proactive thoughts and communications are presented in the following paragraphs.

Items Cited in the City's Financial Statements as a Finding

1) Management of Accounts Receivable Accounts

Generally accepted accounting principles for governmental funds require revenues to be recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. As a part of these processes, the City should review all revenue transactions to determine reporting in the proper period. The City did not properly adjust receivables and related balances in the General Fund as of December 31, 2021. We discussed the matter with management and the following adjustments were required to properly state receivables and related balances as of December 31, 2021. We recommend that the City strengthen its control over its receivables and related balances to ensure balances are properly stated at year-end.

2) Capitalization of Capital Assets

Generally accepted accounting principles require expenditures for capital projects be reported at historical cost or estimated historical cost. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The City did properly capitalize amounts in the Water & Sewer Fund. We recommend that the City strengthen its controls over monthly and annual close-out procedures related to ensure amounts are properly capitalized.

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Recommendations for Improvement (Management Points)

1) Accounts Payable

During our review of subsequent disbursements, we noted items incurred in 2021 but paid in 2022 were improperly excluded from accounts payable at year-end. Adjustments in the Water and Sewer Fund in the amount of \$7,962 and in the ARPA fund in the amount of \$6,230 were needed to properly adjust expenses/expenditures and accounts payable as of December 31, 2021. We recommend management strengthen internal controls over the accounts payable process to ensure proper cut-off and that balances are complete as of year- end.

2) Old Outstanding Checks

During our testing of cash, we noted outstanding checks from an old, closed bank account dating back to 2013 through 2015. We recommend these checks be investigated, voided, and either reissued or escheated to the State of Georgia Department of Revenue as unclaimed property.

Other Matters for Communication to the Board and Management

During our audit of the financial statements as of and for the year ended December 31, 2021, we noted other matters which we wish to communicate to you in an effort to keep the City abreast of accounting matters that could present challenges in financial reporting in future periods.

1) New Governmental Accounting Standards Board (GASB) Standards



As has been the case for the past 10 years, GASB has issued several other new pronouncements which will be effective in future years. The following is a brief summary of the new standards:

- a) *Statement No. 87, Leases*** was issued in June 2017 and is effective for the first reporting period beginning after December 15, 2019. However, in light of the COVID-19 Pandemic, in May 2020 the GASB issued *Statement No. 95 (Postponement of the Effective Dates of Certain Authoritative Guidance)* which changed the effective date of *Statement No. 87* to fiscal years beginning after June 15, 2021.

This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the principle that a lease is the financing of the right to use an underlying asset.

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Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

Definition of a Lease: A lease is defined as a contract that conveys control of the right to use another entity's non-financial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of non-financial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the lease's guidance, unless specifically excluded in this statement.

Lease Term: The lease term is defined as the period during which a lessee has a non-cancelable right to use an underlying asset, plus the following periods, if applicable:

- Periods covered by a lessee's option to extend the lease if it is reasonably certain, based on all relevant factors, that the lessee will exercise that option;
- Periods covered by a lessee's option to terminate the lease if it is reasonably certain, based on all relevant factors, that the lessee will not exercise that option;
- Periods covered by a lessor's option to extend the lease if it is reasonably certain, based on all relevant factors, that the lessor will exercise that option;
- Periods covered by a lessor's option to terminate the lease if it is reasonably certain, based on all relevant factors, that the lessor will not exercise that option.

A fiscal funding or cancellation clause should affect the lease term only when it is reasonably certain that the clause will be exercised. Lessees and lessors should reassess the lease term only if one or more of the following occur:

- The lessee or lessor elects to exercise an option even though it was previously determined that it was reasonably certain that the lessee or lessor would not exercise that option;
- The lessee or lessor elects not to exercise an option even though it was previously determined that it was reasonably certain that the lessee or lessor would exercise that option;
- An event specified in the lease contract that requires an extension or termination of the lease takes place.

Short-Term Leases: A short-term lease is defined as a lease that, at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised.

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Lessees and lessors should recognize short-term lease payments as outflows of resources or inflows of resources, respectively, based on the payment provisions of the lease contract.

Lessee Accounting: A lessee should recognize a lease liability and a lease asset at the commencement of the lease term, unless the lease is a short-term lease or it transfers ownership of the underlying asset. The lease liability should be measured at the present value of payments expected to be made during the lease term (less any lease incentives). The lease asset should be measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs.

A lessee should reduce the lease liability as payments are made and recognize an outflow of resources (for example, expense) for interest on the liability. The lessee should amortize the lease asset in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. The notes to financial statements should include a description of leasing arrangements, the amount of lease assets recognized, and a schedule of future lease payments to be made.

Lessor Accounting: A lessor should recognize a lease receivable and a deferred inflow of resources at the commencement of the lease term, with certain exceptions for leases of assets held as investments, certain regulated leases, short-term leases, and leases that transfer ownership of the underlying asset. A lessor should not derecognize the asset underlying the lease. The lease receivable should be measured at the present value of lease payments expected to be received during the lease term. The deferred inflow of resources should be measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods.

A lessor should recognize interest revenue on the lease receivable and an inflow of resources (for example, revenue) from the deferred inflows of resources in a systematic and rational manner over the term of the lease. The notes to financial statements should include a description of leasing arrangements and the total amount of inflows of resources recognized from leases.

Contracts with Multiple Components and Contract Combinations: Generally, a government should account for the lease and non-lease components of a lease as separate contracts. If a lease involves multiple underlying assets, lessees and lessors in certain cases should account for each underlying asset as a separate lease contract. To allocate the contract price to different components, lessees and lessors should use contract prices for individual components as long as they do not appear to be unreasonable based on professional judgment, or use professional judgment to determine their best estimate if there are no stated prices or if stated prices appear to be unreasonable. If determining a best estimate is not practicable, multiple components in a lease contract should be accounted for as a single

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lease unit. Contracts that are entered into at or near the same time with the same counterparty and that meet certain criteria should be considered part of the same lease contract and should be evaluated in accordance with the guidance for contracts with multiple components.

Lease Modifications and Terminations: An *amendment* to a lease contract should be considered a lease modification, unless the lessee's right to use the underlying asset decreases, in which case it would be a partial or full lease termination. A lease termination should be accounted for by reducing the carrying values of the lease liability and lease asset by a lessee, or the lease receivable and deferred inflows of resources by the lessor, with any difference being recognized as a gain or loss. A lease modification that does not qualify as a separate lease should be accounted for by re-measuring the lease liability and adjusting the related lease asset by a lessee and re-measuring the lease receivable and adjusting the related deferred inflows of resources by a lessor.

Subleases and Leaseback Transactions: Subleases should be treated as transactions separate from the original lease. The original lessee that becomes the lessor in a sublease should account for the original lease and the sublease as separate transactions, as a lessee and lessor, respectively.

A transaction qualifies for sale-leaseback accounting only if it includes a sale. Otherwise, it is a borrowing. The sale and lease portions of a transaction should be accounted for as separate sale and lease transactions, except that any difference between the carrying value of the capital asset that was sold and the net proceeds from the sale should be reported as a deferred inflow of resources or a deferred outflow of resources and recognized over the term of the lease.

A lease-leaseback transaction should be accounted for as a net transaction. The gross amounts of each portion of the transaction should be disclosed.

- b) **Statement 90, Majority Equity Interests – An Amendment of GASB's No. 14 and 61** was issued in August 2018, and is effective for reporting periods beginning after December 15, 2018 (meaning June 30, 2020). However, in light of the COVID-19 Pandemic, in May 2020 the GASB issued Statement No. 95 (*Postponement of the Effective Dates of Certain Authoritative Guidance*) which changed the effective date of Statement No. 90 to reporting periods beginning after December 15, 2019.

Under this standard, an equity interest is: a) a financial interest in a legally separate organization by the ownership shares of the organization's stock; or b) by otherwise having an explicit, measurable right to the net resources of the organization that is usually based on an investment of financial or capital resources by a government. An equity interest is explicit and measurable if: a) the government has a present or future claim to the net resources of

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the entity, and b) the method for measuring the government's share of the entity's net resources is determinable.

If the interest is deemed to be an investment under GASB No. 72, paragraph 64, then the interest should be reported as an investment and measured using the equity method. If the interest is held by a special-purpose government engaged in fiduciary activities, a fiduciary fund, or an endowment or permanent fund, then the amount should be measured at fair value. If interest is 100% of entity, then it is a component unit. We do not expect this new standard to have a significant effect on the City.

- c) **Statement No. 91, *Conduit Debt Obligations*** was issued in May 2019 and is effective for the first reporting period beginning after December 15, 2020, meaning for those with year ends of December 31, 2021 and beyond. However, in light of the COVID-19 Pandemic, in May 2020 the GASB issued Statement No. 95 (*Postponement of the Effective Dates of Certain Authoritative Guidance*) which changed the effective date of Statement No. 91 to reporting periods beginning after December 15, 2021.

The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with: 1) commitments extended by issuers, 2) arrangements associated with conduit debt obligations, and 3) related note disclosures. This statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

A conduit debt obligation is defined as a debt instrument meeting all of the following characteristics:

- There are at least three parties involved: 1) an issuer, 2) a third-party obligor, and 3) a debt holder (or a debt trustee);
- The issuer and the third-party obligor are not within the same financial reporting entity;
- The debt obligation is not a parity bond of the issuer, nor is it cross-collateralized with other debt of the issuer;
- The third-party obligor (or its agent), not the issuer, ultimately receives the proceeds from the debt issuance;
- The third-party obligor, not the issuer, is primarily obligated for the payment of all amounts associated with the debt obligation (debt service payments).

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All conduit debt obligations involve the issuer making a limited commitment. Some issuers extend additional commitments or voluntary commitments to support debt service in the event the third party is, or will be, unable to do so.

An issuer should not recognize a conduit debt obligation as a liability. However, an issuer should recognize a liability associated with an additional commitment or a voluntary commitment to support debt service if certain recognition criteria are met. As long as a conduit debt obligation is outstanding, an issuer that has made an additional commitment should evaluate, at least annually, whether those criteria are met. An issuer that has made only a limited commitment should evaluate whether those criteria are met when an event occurs that causes the issuer to reevaluate its willingness or ability to support the obligor's debt service through a voluntary commitment.

This statement also addresses arrangements – often characterized as leases – that are associated with conduit debt obligations. In those arrangements, capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by third-party obligors in the course of their activities. Payments from third-party obligors are intended to cover and coincide with debt service payments. During those arrangements, issuers retain the titles to the capital assets. Those titles may or may not pass to the obligors at the end of the arrangements.

Issuers should not report those arrangements as leases, nor should they recognize a liability for the related conduit debt obligations or a receivable for the payments related to those arrangements. In addition, the following provisions apply:

- If the title passes to the third-party obligor at the end of the arrangement, an issuer should **not** recognize a capital asset.
- If the title does not pass to the third-party obligor and the third-party has exclusive use of the entire capital asset during the arrangement, the issuer should **not** recognize a capital asset until the arrangement ends.
- If the title does not pass to the third-party obligor and the third-party has exclusive use of only portions of the capital asset during the arrangement, the issuer should recognize the entire capital asset and a deferred inflow of resources at the inception of the arrangement. The deferred inflow of resources should be reduced, and an inflow recognized, in a systematic and rational manner over the term of the arrangement.

This statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of

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conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

d) Statement No. 92, *Omnibus 2020* was issued in January 2020 and because it is an omnibus standard, contains several different effective dates as follows (as amended by Statement No. 95 issued in May 2020):

- For fiscal years beginning after June 15, 2021 relative to the requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74.
- For reporting periods beginning after June 15, 2021 relative to the requirements related to application of Statement 84 to post-employment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities.
- For government acquisitions occurring in reporting periods beginning after June 15, 2021. The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition.
- Other items addressed by this omnibus statement (requirements related to Statement No. 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments) were effective upon issuance.

The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB statements. This statement addresses a variety of topics and includes specific provisions about the following:

- The effective date of Statement No. 87, Leases, and Implementation Guide No. 2019-3, Leases, for interim financial reports.
- Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other post-employment benefit (OPEB) plan.
- The applicability of Statements No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68, as amended, and No. 74, Financial Reporting for Post-employment Benefit Plans Other Than Pension Plans, as amended, to reporting assets accumulated for post-employment benefits.

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- The applicability of certain requirements of Statement No. 84, Fiduciary Activities, to post-employment benefit arrangements.
 - Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition.
 - Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers.
 - Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature.
 - Terminology used to refer to derivative instruments.
- e) **Statement No. 93, *Replacement of Interbank Offered Rates*** was issued in March 2020 and contains two (2) different effective dates. The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021. All other requirements of this statement are effective for reporting periods beginning after June 15, 2020.

As a result of global reference rate reform, the London Interbank Offered Rate ("LIBOR") is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate.

The objective of this statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. This statement achieves that objective by:

- Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment;
- Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate;
- Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable;
- Removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap;

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- Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap;
 - Clarifying the definition of reference rate, as it is used in Statement 53, as amended.
- f) **Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*** was issued in March 2020 and is effective for fiscal years beginning after June 15, 2022 which means year ends of June 30, 2023 and following.

This statement was issued by GASB to address a gap in generally accepted accounting principles: how do we account for these type arrangements that do not meet the definition of a service concession arrangement (SCA) covered by GASB Statement No. 60?

Statement No. 94 requires that Public-Private Partnerships and Public-Public Partnerships (“PPPs”) that meet the definition of a lease apply the guidance in Statement No. 87, *Leases* if: a) existing assets of the transferor are the only underlying PPP assets, b) improvements are not required to be made by the operator to those existing assets as part of the PPP arrangement, and c) the PPP does not meet the definition of an SCA. All other PPPs that will not apply the guidance in Statement No. 87 will generally use the accounting guidance contained in Statement No. 60 which was superseded by this new standard.

Statement No. 94 also establishes accounting and financial reporting requirements for availability payment arrangements (APAs). As defined in this statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying non-financial asset for a period of time in an exchange or exchange-like transaction. An APA that is related to designing, constructing, and financing a non-financial asset in which ownership of the asset transfers by the end of the contract should be accounted for by the government as a financed purchase of the underlying asset.

- g) **Statement No. 96, *Subscription-Based Information Technology Arrangements*** was issued in May 2020 and is effective for fiscal years beginning after June 15, 2022 which means year ends of June 30, 2023 and following.

This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This statement: 1) defines an SBITA; 2) establishes that an SBITA results in a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability; 3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of an SBITA; and 4) requires note disclosures regarding an SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

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An SBITA is defined as a contract that conveys control of the right to use another party's (an SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

The subscription term includes the period during which a government has a non-cancellable right to use the underlying IT assets. The subscription term also includes periods covered by an option to extend (if it is reasonably certain that the government or SBITA vendor will exercise that option) or to terminate (if it is reasonably certain that the government or SBITA vendor will not exercise that option).

Under this statement, a government generally should recognize a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability. A government should recognize the subscription liability at the commencement of the subscription term, which is when the subscription asset is placed into service. The subscription liability should be initially measured at the present value of subscription payments expected to be made during the subscription term. Future subscription payments should be discounted using the interest rate the SBITA vendor charges the government, which may be implicit, or the government's incremental borrowing rate if the interest rate is not readily determinable. A government should recognize amortization of the discount on the subscription liability as an outflow of resources (for example, interest expense) in subsequent financial reporting periods.

The subscription asset should be initially measured as the sum of: 1) the initial subscription liability amount, 2) payments made to the SBITA vendor before commencement of the subscription term, and 3) capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. A government should recognize amortization of the subscription asset as an outflow of resources over the subscription term.

Activities associated with an SBITA, other than making subscription payments, should be grouped into the following three stages, and their costs should be accounted for accordingly:

- Preliminary Project Stage, including activities such as evaluating alternatives, determining needed technology, and selecting an SBITA vendor. Outlays in this stage should be expensed as incurred.
- Initial Implementation Stage, including all ancillary charges necessary to place the subscription asset into service. Outlays in this stage generally should be capitalized as an addition to the subscription asset.
- Operation and Additional Implementation Stage, including activities such as subsequent implementation activities, maintenance, and other activities for a

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government's ongoing operations related to an SBITA. Outlays in this stage should be expensed as incurred unless they meet specific capitalization criteria.

In classifying certain outlays into the appropriate stage, the nature of the activity should be the determining factor. Training costs should be expensed as incurred, regardless of the stage in which they are incurred.

- h) Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*** was issued in June 2020 and is effective for fiscal years beginning after June 15, 2021 (year ends of June 30, 2022 and following).

The primary objectives of this statement are to: 1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; 2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other post-employment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and 3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

This statement requires that for purposes of determining whether a primary government is financially accountable for a potential component unit, except for a potential component unit that is a defined contribution pension plan, a defined contribution OPEB plan, or another employee benefit plan (for example, certain Section 457 plans), the absence of a governing board should be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform. This statement also requires that the financial burden criterion in paragraph 7 of Statement No. 84, *Fiduciary Activities*, be applicable to only defined benefit pension plans and defined benefit OPEB plans that are administered through trusts.

This statement: 1) requires that a Section 457 plan be classified as either a pension plan or an other employee benefit plan depending on whether the plan meets the definition of a pension plan, and 2) clarifies that Statement 84, as amended, should be applied to all arrangements organized under IRC Section 457 to determine whether those arrangements should be reported as fiduciary activities.

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- i) **Other Pending or Current GASB Projects.** As noted by the numerous pronouncements issued by GASB over the past decade, the GASB continues to research various projects of interest to governmental units. Subjects of note include:
- **Re-Examination of the Financial Reporting Model.** GASB has added this project to its technical agenda to make improvements to the existing financial reporting model (established via GASB 34). Improvements are meant to enhance the effectiveness of the model in providing information for decision-making and assessing a government's accountability. GASB anticipates a final standard expected in mid-2022.
 - **Revenue and Expense Recognition** is another long-term project where the GASB is working to develop a comprehensive application model for recognition of revenues and expenses from non-exchange, exchange, and exchange-like transactions. The final standard is expected in late 2024/early 2025.
 - **Compensated Absences** is a technical topic being examined by the GASB currently due to significant changes in benefits offered by governmental employers. Current GAAP does not address certain items such as paid time off (PTO) and there is a wide divergence in practice. A final standard on this topic is expected towards the end of 2022.
 - **Prior-Period Adjustments, Accounting Changes, and Error Corrections** is a technical topic being examined by the GASB due to a wide diversity in practice regarding required presentation on the face of the financial statements, disclosures, etc. A final standard on this topic is expected in mid 2022.

Summations of Thoughts Noted Above

We believe the implementation of these suggestions will enhance both the control environment and the financial reporting process, making both more effective. We also believe these recommendations can be easily implemented, and all problems resolved quite timely should management elect to employ the corrective measures.

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FREE QUARTERLY CONTINUING EDUCATION
AND NEWSLETTERS FOR GOVERNMENTAL CLIENTS

Free Continuing Education. We provide free continuing education (quarterly is the goal and objective) for all of our governmental clients. Each quarter we pick a couple of significant topics tailored to be of interest to governmental entities. In an effort to accommodate our entire governmental client base, we offer the sessions several times per quarter at a variety of client provided locations resulting in greater networking among our governmental clients. We normally see approximately 100 people per quarter. We obtain the input and services of experienced outside speakers along with providing the instruction utilizing our in-house professionals. We hope City staff and officials have been able to participate in this opportunity, and that it has been beneficial to you.

"I've been a CPA for 32 years. Today's CPE class by Mauldin & Jenkins has been the best of my career". Terry Nall, CPA, City of Dunwoody (GA) Council Member

"They are always on top of new accounting pronouncements and provide training well before implementation deadlines. This is a very valuable resource for our organization". Laurie Puckett, CPA, CPFO, Gwinnett County (GA), Accounting Director



Examples of subjects addressed in past quarters include:

- Accounting for Debt Issuances
- Achieving Excellence in Financial Reporting
- Best Budgeting Practices, Policies and Processes
- Best Practices in Banking
- Budget Preparation
- ACFR Preparation (several times including a two (2) day hands-on course)
- Capital Asset Accounting Processes and Controls
- Closing Out and Audit Preparation
- Collateralization of Deposits and Investments
- Component Units
- Cybersecurity Risk Management
- Evaluating Financial and Non-Financial Health of a Local Government
- Financial Report Card – Where Does Your Government Stand?
- Financial Reporting Model Improvements
- GASB No. 74 & 75, New OPEB Standards
- GASB No. 77, Tax Abatement Disclosures
- GASB No. 84, Fiduciary Activities



City of Stockbridge, Georgia

Auditor's Discussion & Analysis (AD&A)

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-
- A rolled-up newspaper with the word "NEWSLETTER" printed in large, bold, black capital letters across its length. The paper is white with black text and a blue-tinted photograph of a hand holding a pen. The word "NEWSLETTER" is repeated multiple times along the top edge of the roll.

Governmental Newsletters. We periodically produce newsletters tailored to meet the needs of governments. The newsletters have addressed a variety of subjects and are intended to be timely in their subject matter. The newsletters are authored by Mauldin & Jenkins partners and managers, and are not purchased from an outside agency. The newsletters are intended to keep you informed of current developments in the government finance environment.

In the past several years, the following topics have been addressed in our monthly newsletters:

-

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- GASB No. 77, Abatements – Go Viral with GASB 77
- GASB No. 84 Fiduciary Activities (Series)
- GASB No. 87, Leases
- GASB No. 89, Accounting for Interest Cost Incurred Before the End of Construction
- GASB No. 91, Conduit Debt Obligations
- GASB No. 93, Replacement of Interbank Offered Rates
- General Data Protection Regulation (GDPR)
- Grants Management
- OMB Compliance Supplements
- OPEB, What You Need to Know
- Public Funds and Secure Deposit Program
- Rotating or Not Rotating Auditors
- Property Tax Assessments
- Remote Auditing Best Practices
- Refunding Debt
- Sales & Use Taxes on Retail Sales of Jet Fuel
- Sales Tax Collections and Remittances by the State
- SAS Clarity Standards and Group Audits
- Single Audit, including Uniform Guidance (several)
- Social Security Administration (SSA) Incentive Payments
- Special Purpose Local Option Sales Taxes (SPLOST) Expenditures
- Subrecipient Risk Assessment Tool
- Supplemental Social Security for Inmates
- The New Tax Cuts and Jobs Act – Impact on Bond Refunding
- The Return of the Component Unit – GASB 61
- Uniform Guidance & New Procurement Requirements
- What's Happening with Property Tax Assessments



"You are the best auditors I have ever worked with over my career. It is a big difference having a group that is dedicated to governmental accounting."
Wesley Ropp,
Charleston Water System,
Chief Financial Officer

Communication. In an effort to better communicate our free continuing education plans and newsletters, please email Paige Vercoe at pvercoe@micpa.com (send corresponding copy to hpendergass@micpa.com), and provide individual names, mailing addresses, email addresses and phone numbers of anyone you wish to participate and be included in our database.

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CLOSING

We believe the implementation of these suggestions will enhance both the control environment and the financial reporting process, making both more effective. We also believe these recommendations can be easily implemented, and all problems resolved quite timely should management elect to employ the corrective measures. If you have any questions regarding any comments, suggestions or recommendations set forth in this memorandum, we will be pleased to discuss it with you at your convenience.

This information is intended solely for the use of the City's management, and others within the City's organization and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate the opportunity to serve the City of Stockbridge, Georgia and look forward to serving the City in the future. Thank you.





City of Stockbridge

AGENDA ITEM

MEETING DATE

August 30, 2022

FUNDING SOURCE

- ☐ RESOLUTION
- ☐ ORDINANCE
- ☐ CONTRACT APPROVAL/RENEWAL
- ☐ PUBLIC HEARING
- ☒ PRESENTATION
- ☐ BID SELECTION/AWARD
- ☐ TASK ORDER
- ☐ CHANGE ORDER
- ☐ BUDGET AMENDMENT
- ☐ BUDGET TRANSFER
- ☐ PAYMENT APPROVAL
- ☐ OTHER

- ☐ GENERAL FUND
- ☐ FUND BALANCE
- ☐ SPLOST
- ☐ TSPLOST
- ☐ CDBG
- ☐ GRANT FUNDING
- ☐ COUNCIL INITIATIVE
- ☐ PARTNER/SPONSOR
- ☐ DEPARTMENT BUDGET
- ☐ BONDING

ACCOUNT TRANSFER FROM:

ACCOUNT TRANSFER TO:

PRESENTER: Decius T. Aaron and TSW

DEPARTMENT: Public Works.

ITEM/PROJECT/EVENT:

Parks Master Plan.

BACKGROUND INFORMATION:

TSW will present an update of the Parks Master Plan.

SIGNATURES:

CITY MANAGER _____

CITY TREASURER John Weyman

CITY ATTORNEY _____

☐ FINANCIAL IMPACT ☐ N/A

AMOUNT N/A

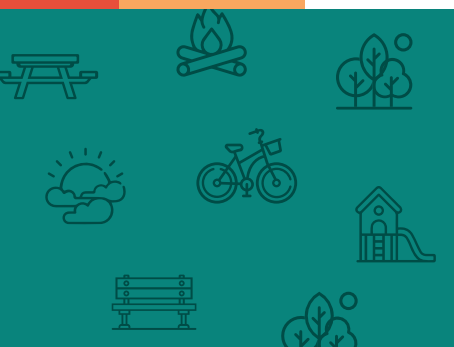
ATTACHMENTS: 



Stockbridge Parks System Master Plan

City Council Work Session
August 30, 2022 @ 6:00 PM

stockbridge
Where Community Connects



TSW

TSW Team



Bryan Bays, PLA

Principal-in-Charge &
Landscape Architect



Beverly Bell

Project Manager &
Landscape Designer



**Heather
Hubble, RA**

Lead Architect



**David Lintott,
LEED AP**

Landscape Designer

Subconsultants

- **Hayes James** (Surveys of existing parks)
- **Ballard*King & Associates** (Operations and maintenance plan; recreation programming)
- **KB Advisory Group** (Demographics analysis)
- **ETC Institute** (Statistically-valid survey)
- **RMPK Funding** (Funding opportunities)

Agenda

- 01 PROJECT BACKGROUND
- 02 GAPS IN SERVICE
- 03 OUTREACH EFFORTS
- 04 RECOMMENDATIONS
FOR EXISTING PARKS
- 05 RECOMMENDATIONS
FOR NEW PARKS
- 06 NEXT STEPS
- 07 Q & A



01

Project Background

Introduction

Existing Parks

Introduction

PURPOSE

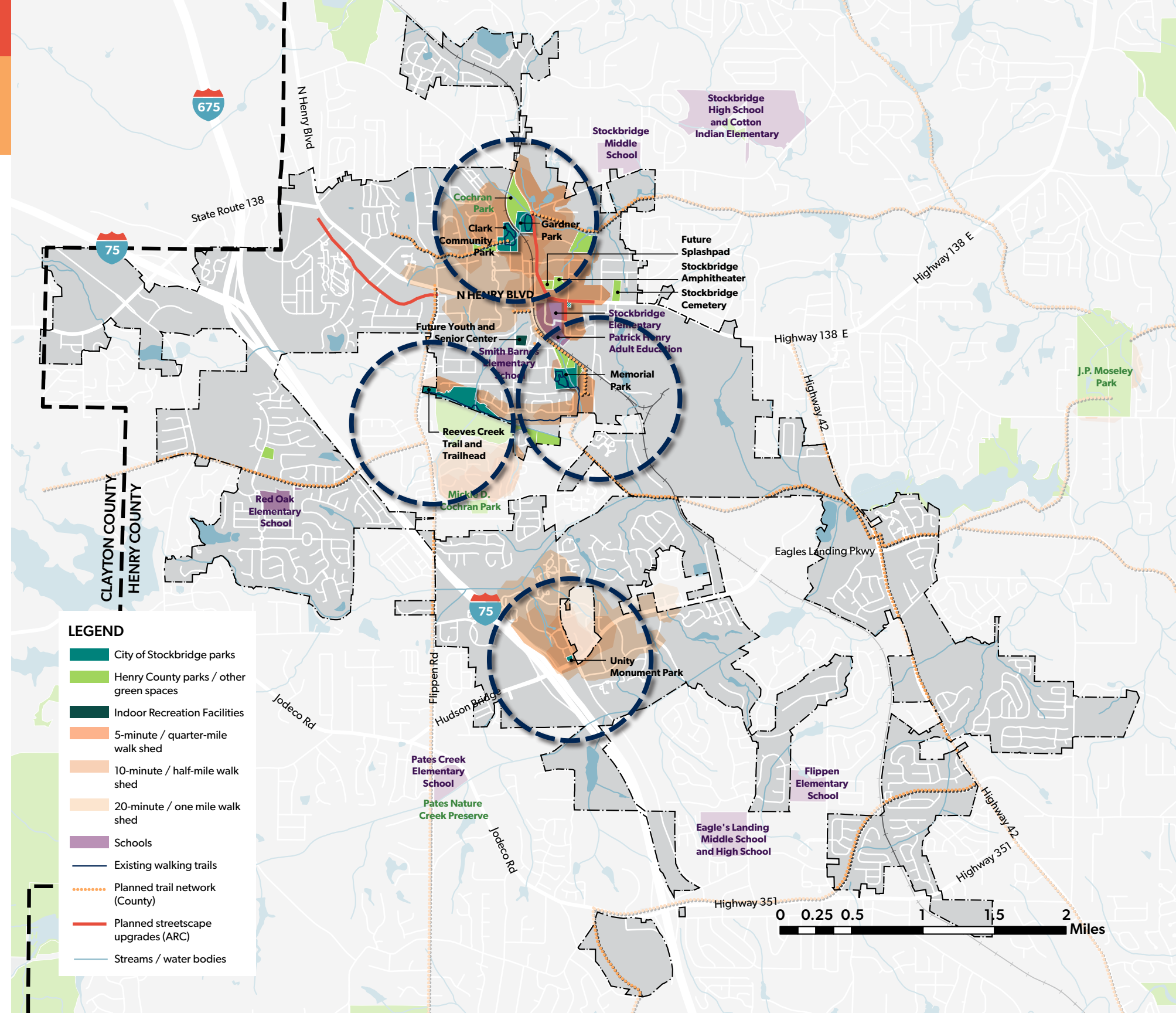
- Analyze the parks, park facilities, and trails owned and maintained by the City of Stockbridge
- Create a parks system master plan for the next 10 years to accommodate the growing population
- Create conceptual designs for existing parks and potential new parks discovered during this process
- Create an implementation plan, and an operations and maintenance plan



City Parks

6 CITY PARKS

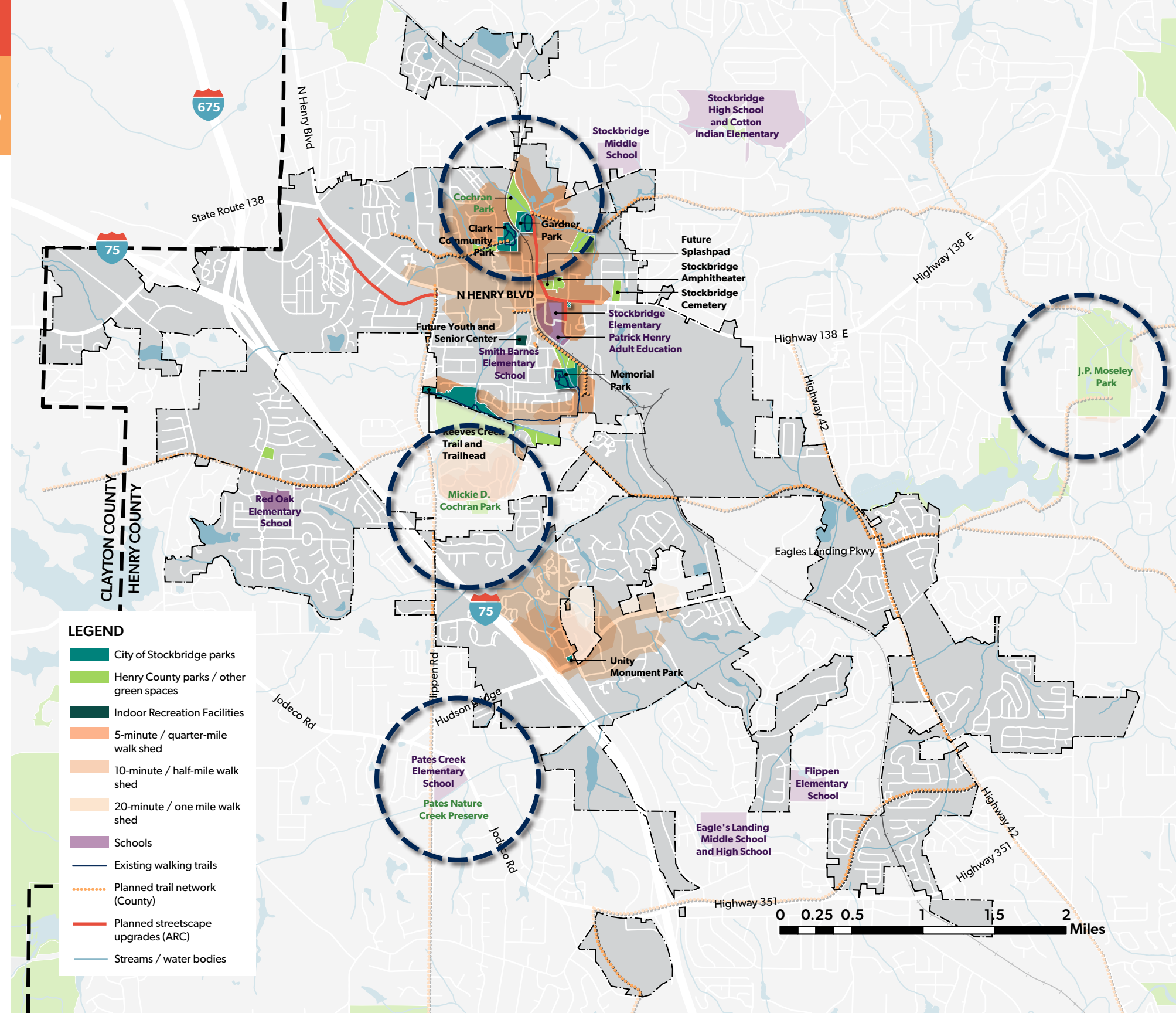
- Clark Community Park (14.6 acres)
- Gardner Park (10 acres)
- Memorial Park (15 acres)
- Municipal Park (<1 acre)
- Reeves Creek Trail & Trailhead
- Unity Monument Park (<1 acre)

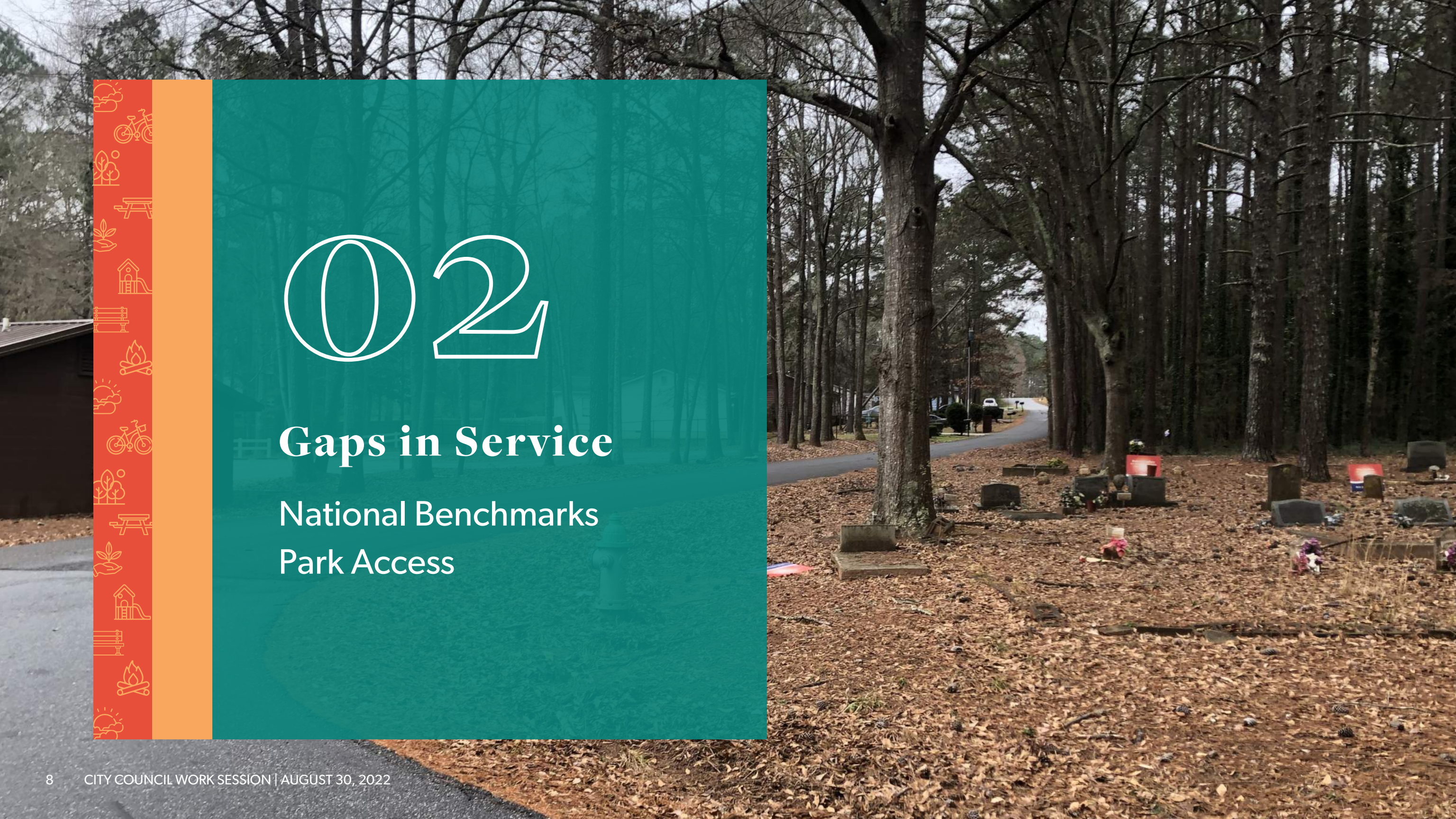


County Parks

NEARBY HENRY COUNTY PARKS

- JP Moseley Park
- Cochran Park
- Mickie D. Cochran Park
- Pates Nature Preserve





02

Gaps in Service

National Benchmarks
Park Access

National Benchmarks*

*Source: NRPA Benchmarking

COMPARED TO OTHER PARK AGENCIES IN SIMILAR SIZED COMMUNITIES

1.41 acres

CITY PARK LAND

PER 1,000 RESIDENTS



vs. 9.8 acres

AGENCY PARK LAND

PER 1,000 RESIDENTS

BELOW THE MEDIAN*:



ALL
SPORTS
FIELDS

AT THE MEDIAN:



ABOVE THE MEDIAN:



National Benchmarks*

**Source: Trust for Public Land*

10%

STOCKBRIDGE RESIDENTS

LIVE WITHIN A 10-MINUTE
WALK OF A PARK

vs.

55%

NATIONAL MEDIAN

1%

STOCKBRIDGE LAND AREA

USED FOR PARKS & REC

vs.

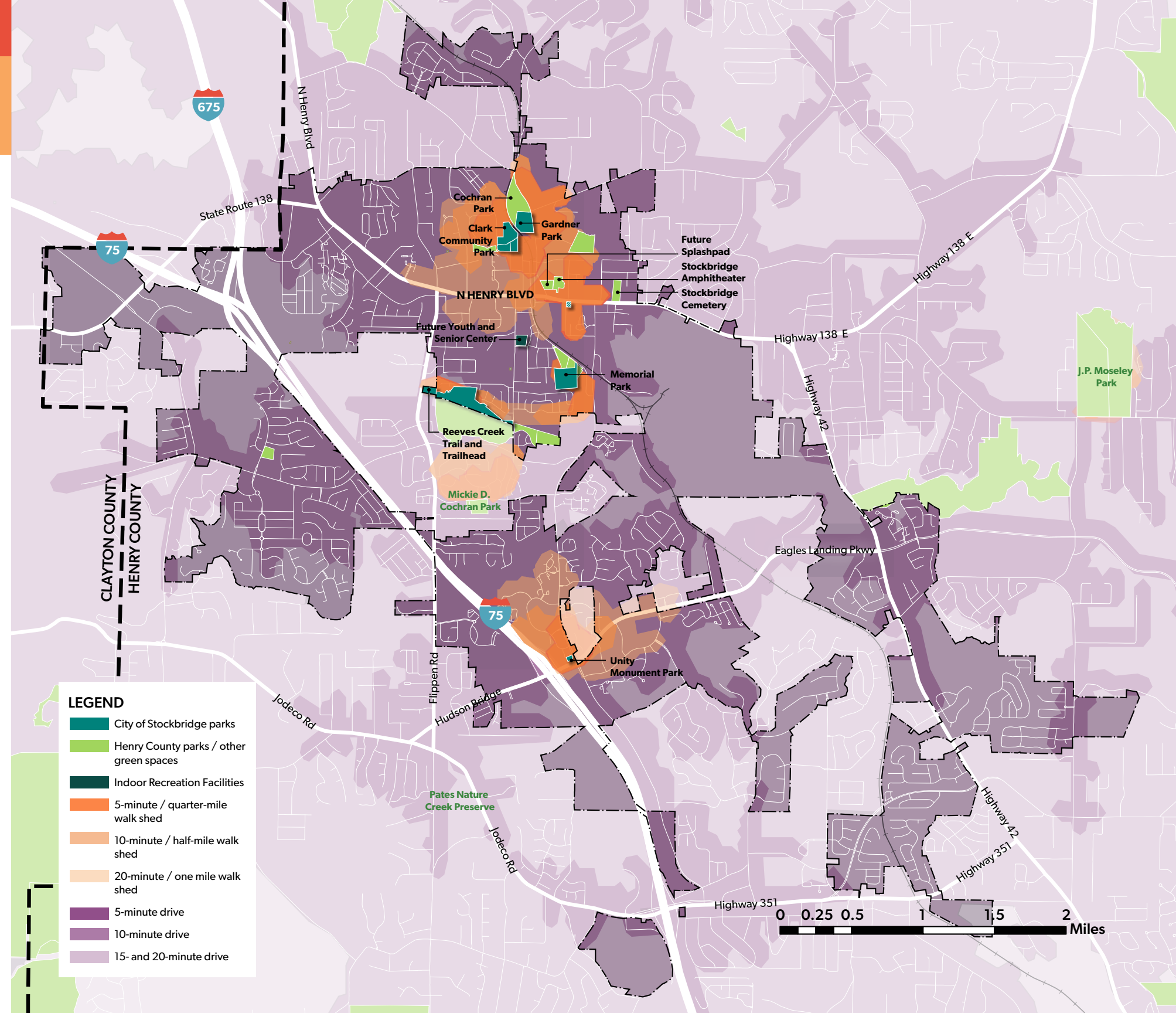
15%

NATIONAL MEDIAN

Access

DRIVING ACCESS TO PARKS

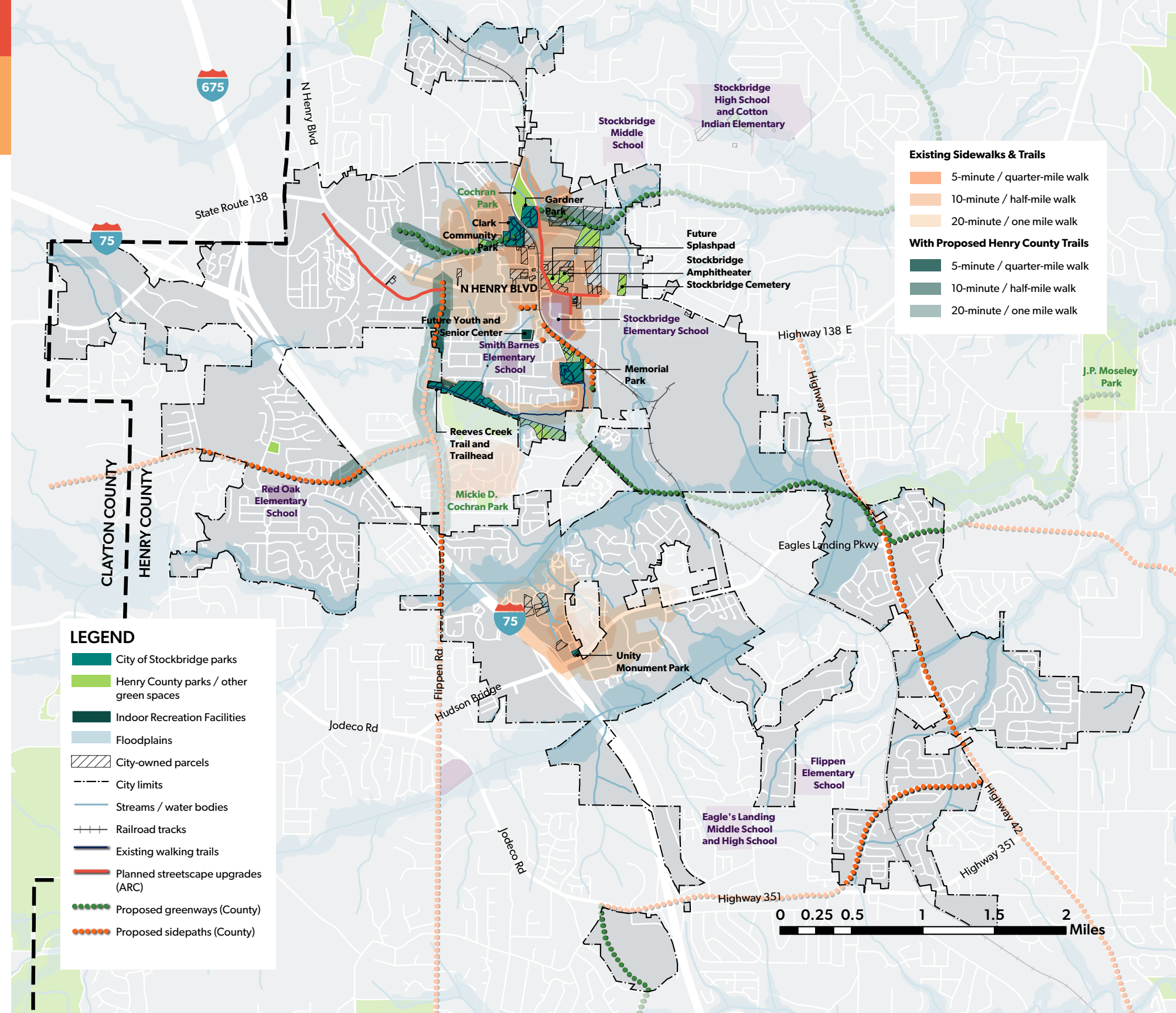
- Survey indicates residents would travel 10 to 20 minutes to a larger park or unique experience
- All of Stockbridge is well-served by parks within a 15-20 minute drive
- 5-minute drive covers most of the city



Access

WALKABILITY

- 5-,10-, and 20-minute walks illustrate that parks are not walkable to most residents
- Proposed trails will increase access marginally, but new parks are needed for more equitable access
- Small connections from parks or residential areas to the trails could increase access (i.e. Memorial Park to MLK Sr. Heritage Trail)



03

Public Outreach

Outreach Efforts
What We Heard



Outreach Efforts

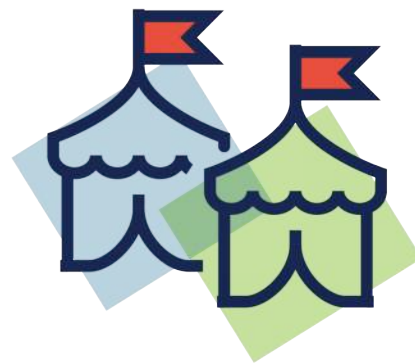
- **Steering Committee Meeting #1** - March 30
- **Stakeholder Interviews** - March/April
- **Public Kick-Off Meeting** - April 14
- **Online Input Activities** - May 13 - 30
- **Steering Committee Meeting #2** - June 15
- **Tasty Tuesday Pop-Up** - July 13
- **Statistically Valid Survey** - April/June/July



What We Heard

Clark Community Park is the most popular

because of...

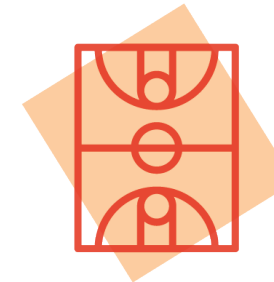


- Events
- Size
- Variety of activities
- Playgrounds

BARRIERS TO PARK USE:

- “Lack of features we want to use”
- “Do not feel safe using parks/trails”
- “Not aware of park/trail locations”

WOULD LIKE TO SEE:



- Walking Trails (within and between parks)
- Public Art
- Sports Courts
- Community Gardens
- Aquatic Center or Splashpad
- Restrooms
- Security Improvements
- Educational Signage

04

Recommendations for Existing Parks



Recommendations

CLARKE COMMUNITY PARK

- Add pickleball and tennis courts
- Add splashpad
- Add educational signage
- Restore stream
- Rebuild bridges
- Add lighting along trails
- Assess drainage/improve stormwater management
- Maintain playground
- Add public art
- Add new pavilions
- Resurface parking lot
- Improve pedestrian connections to Gardner Park and surrounding area
- Improve dog park
- Add community garden



Recommendations

GARDNER PARK

- Expand park to the south
- Improve connectivity in park
- Improve pedestrian connections to Cochran Park and surrounding area
- Assess drainage/improve stormwater management
- Restore stream
- Fix/replace bridge
- Add new playground
- Add signage/wayfinding
- Add benches along trails
- Resurface parking lot



Recommendations

MEMORIAL PARK

- Add new park entrance (parking, trail connections, dog park)
- Improve pedestrian connections to surrounding area
- Add interpretive signage along MLK Senior Trail
- Improve internal ADA circulation
- Add shade features
- Add public art
- Add community garden
- Assess drainage/improve stormwater management
- Add benches along trails
- Improve access to/within playgrounds
- Improve grilling area
- Maintain existing pavilions
- Resurface and expand basketball courts
- Improve Reeves Creek Trail visibility



Recommendations

REEVES CREEK TRAILHEAD

- Add shade around exercise equipment
- Add bathrooms
- Add signage/wayfinding and information kiosk
- Add public art



Recommendations

UNITY MONUMENT PARK

- Add TV informational screens

MUNICIPAL PARK

- TBD upon completion of adjacent streetscape project



05

Recommendations for New Parks

Considerations

**WHEN ONLY CONSIDERING CITY PARKLAND,
STOCKBRIDGE WILL NEED TO ADD:**

245 acres

CURRENT POPULATION (28,973)

310 acres

ANNEXED POPULATION (35,650)

363 acres

IN 10 YEARS (41,039)[^]

[^]10-year projection includes annexed population, with an annual growth rate of 1.21%.

6.28 miles

OF TRAILS

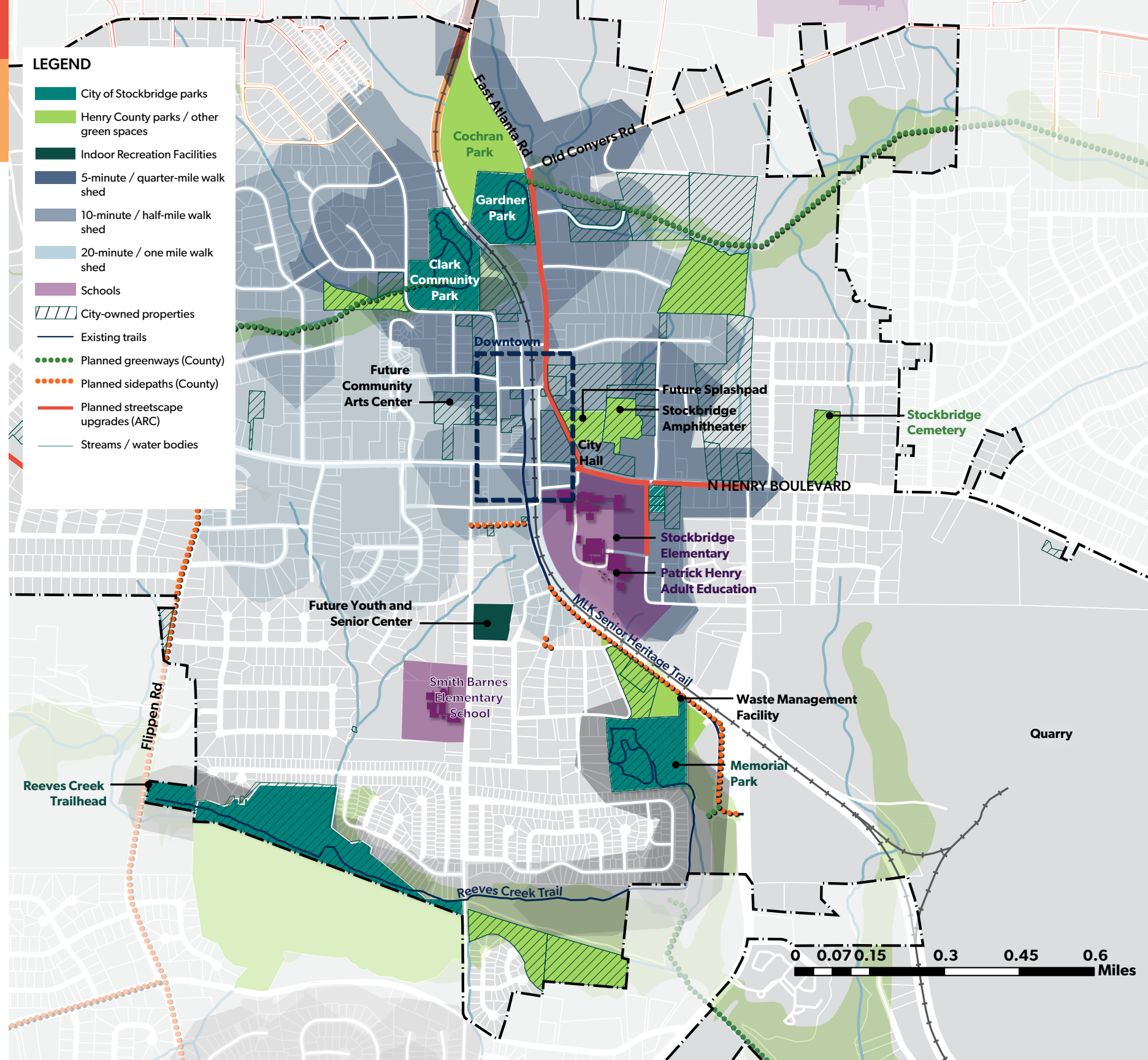


**Based on NRPA benchmarking*

Considerations

CLUSTERED PARKS

- Central part of the city is better served by parks
- Connections could be improved between parks, schools, other destinations
- School grounds could fill needs gaps for active recreation



Considerations

EXISTING PARK CLASSIFICATIONS

							
	MINI-PARK / POCKET PARK	NEIGHBORHOOD PARK	COMMUNITY PARK	REGIONAL PARK	SPECIAL USE FACILITY	NATURAL RESOURCE AREAS/PRESERVE	GREENWAYS
CITY	Municipal Park Unity Monument Park	Gardner Park Clark Park Memorial Park	GAP	GAP	Stockbridge Amphitheater Merle Manders	GAP	Reeves Creek Trail and Trailhead
COUNTY		Cochran Park Mickie D Cochran Park		JP Mosely Park		Pates Creek Nature Preserve	

*Based on NRPA classifications

Considerations

ANNEXATION

- Could nearly double the City's population
- More people to serve
- Higher tax base

DEVELOPMENT CODES

- Developers could be required to provide public open spaces in their projects
- Need to consider the new Unified Development Code (UDC)

Recommendations for New Parks

NEW PARK

- New location(s) with priority towards community or regional-scale parks
- Prioritize locations outside of current service areas that maximize number of residents within a 20-minute walk of park
- Park elements desired by Stockbridge residents for the new park include:
 - Basketball court
 - Tennis court
 - Pickleball court
 - Skatepark
 - Football fields
 - Soccer fields
 - Baseball fields
 - Softball fields
 - Playgrounds
 - Public art
 - Adventure zone
 - Multi-use trails
 - Rock climbing wall
 - Food vendors
 - Multi-use trails
 - Picnic pavilions
 - Open lawn
 - Events venue
 - Dog park
 - Natural areas

06

Next Steps

Next Steps

Phase 1: Parks System Plan (6 to 8 months)



January - June

- Site visits
- Site surveys and building as-builts
- Interviews
- Statistically-valid survey
- Demographics analysis
- Parks analysis
- **Kick-off Meeting & online activities** ★

April - August

- Review survey results
- Benchmark parks system compared to peer cities
- Identify needs and priorities

June - August

- Design program priorities
- Recreation programming
- **Public Meeting / Design Workshop**

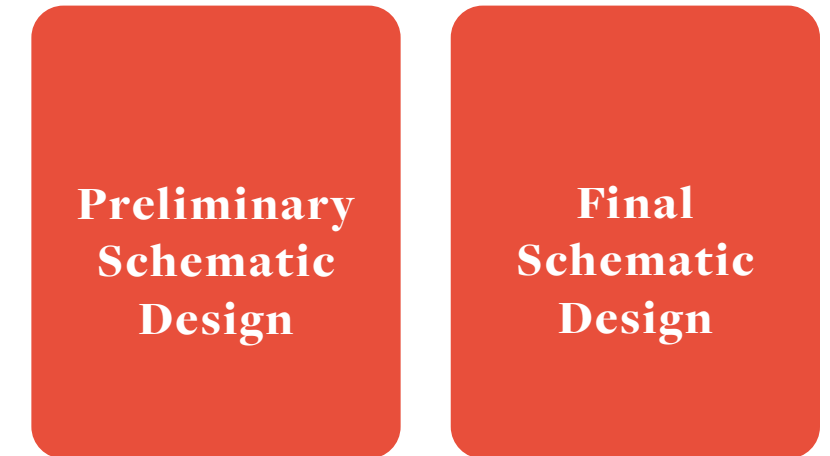
November - January

- Concept plans for each park
- Recreation programming

November - January

- Operations and maintenance plan
- Implementation plan
- Grant and other funding plan
- Cost estimates
- **Final public meeting**

Phase 2: Schematic Design



February 2023 - May 2023

- Draft schematic plans for 3 primary park sites and revisions
- Renderings
- Cost estimates



06

Q & A

City Council Work Session

August 30, 2022

Additional Information: Public Input on Programming

Initial Feedback

Tasty Tuesday Feedback



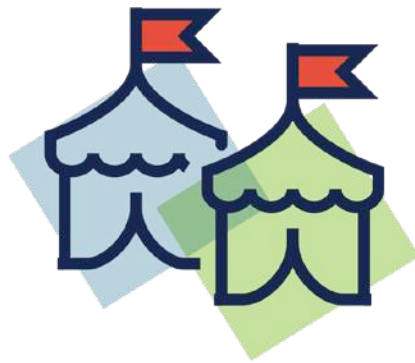
Initial Feedback

PARK USAGE & ACCESS

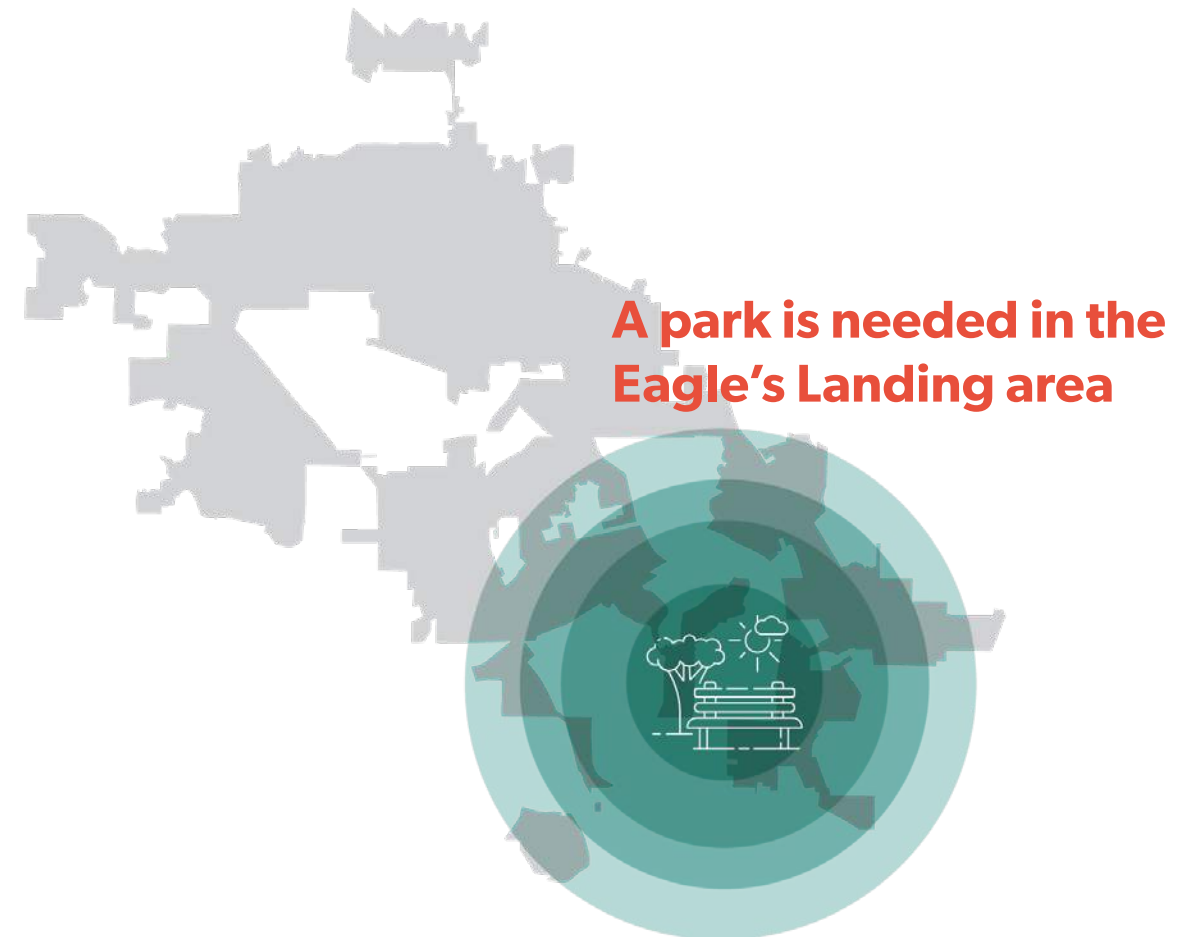
- Residents interviewed are frequent park users
- Many residents like to go to J.P. Moseley Park (County park)

**Clark Community Park
is the most popular**

because of...

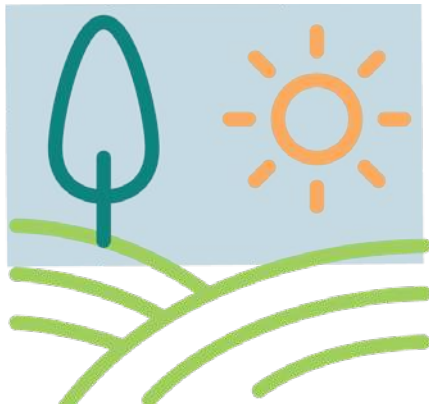


- Events
- Size
- Variety of activities
- Playgrounds



Initial Feedback

WOULD LIKE TO SEE:



Access to nature



Dog parks



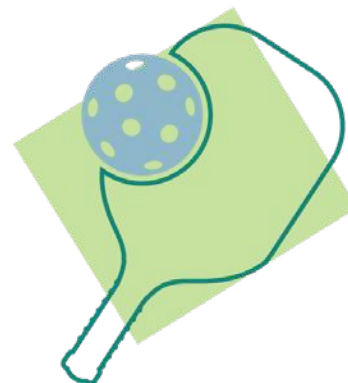
Basketball courts



- Walking trails within and between parks - they should also have seating and things to do along them
- Better sidewalks and wayfinding



Increased police presence and security



Pickleball courts



- **Active recreation programming**
- **Incorporating the arts**
- **Family friendly parks**

Tasty Tuesday

- Wednesday, July 13
5:30PM - 8:30PM
- Informing residents of park planning efforts and soliciting input on existing and future park programming



Tasty Tuesday

PROGRAM ITEMS - EXISTING PARKS



Clarke Community Park

1. Add a splash pad or pool
2. Add community gardens
3. Add sports courts
4. Add educational signage along paved trail
5. Perform stream restoration



Gardner Park

1. Add a trail connection to Clarke Community Park
2. Add lighting along the trails in the park
3. Improve safety around stream
4. Add ADA accessible parking
5. Add trail connection to Cochran Park



Memorial Park

1. Add a splash pad or pool
2. Add shade trees and shade structures
3. Add path to connect site elements
4. Add restrooms at entry of Reeves Creek Trail
5. Add public art



Reeves Creek Trailhead

1. Add restrooms
2. Add shade at the exercise equipment
3. Add public art

Tasty Tuesday

PROGRAM ITEMS - NEW PARKS



likes received from Tasty Tuesday participants

Q1. Please indicate if you or any member of your household has used any of the following parks or facilities in the past 12 months

(N=429)

	Yes	No
Clark Community Park	47.6%	52.4%
Clark Park Pavilion	14.9%	85.1%
Gardner Park	8.4%	91.6%
Gardner Park Pavilion	4.7%	95.3%
Memorial Park	22.8%	77.2%
Memorial Park Pavilion	9.6%	90.4%
Municipal Park	5.4%	94.6%
Reeves Creek Trail	20.5%	79.5%
Unity Park	2.1%	97.9%
Cochran Park	33.6%	66.4%
J P Moseley Park	32.6%	67.4%
Mickie D Cochran Park	14.5%	85.5%
Henry County Park	10.5%	89.5%

Q1. If "Yes," please rate the condition of the park/facility.

(N=368)

	Excellent	Good	Fair	Poor
Clark Community Park	26.8%	53.5%	16.7%	3.0%
Clark Park Pavilion	32.8%	53.1%	10.9%	3.1%
Gardner Park	22.2%	52.8%	11.1%	13.9%
Gardner Park Pavilion	15.0%	70.0%	5.0%	10.0%
Memorial Park	22.1%	57.9%	10.5%	9.5%
Memorial Park Pavilion	12.2%	51.2%	17.1%	19.5%
Municipal Park	13.0%	60.9%	8.7%	17.4%
Reeves Creek Trail	26.1%	51.1%	22.7%	0.0%
Unity Park	22.2%	55.6%	22.2%	0.0%
Cochran Park	14.8%	59.2%	19.0%	7.0%
JP Moseley Park	21.6%	61.2%	14.4%	2.9%
Mickie D Cochran Park	11.3%	41.9%	37.1%	9.7%
Henry County Park	17.7%	45.2%	27.4%	9.7%

Q1a. Which THREE of the parks listed in Question 1 do you and your household visit most often

Top choice	Number	Percent
Clark Community Park	108	25.2 %
Clark Park Pavilion	11	2.6 %
Gardner Park	20	4.7 %
Memorial Park	38	8.9 %
Memorial Park Pavilion	4	0.9 %
Municipal Park	2	0.5 %
Reeves Creek Trail	38	8.9 %
Unity Park	2	0.5 %
Cochran Park	52	12.1 %
J.P. Moseley Park	69	16.1 %
Mickie D. Cochran Park	11	2.6 %
Henry County Park	15	3.5 %
Not provided	59	13.8 %
Total	429	100.0 %

Q1a. Which THREE of the parks listed in Question 1 do you and your household visit most often

Second Choice	Number	Percent
Clark Community Park	76	17.7 %
Clark Park Pavilion	14	3.3 %
Gardner Park	21	4.9 %
Memorial Park	34	7.9 %
Memorial Park Pavilion	4	0.9 %
Municipal Park	3	0.7 %
Reeves Creek Trail	21	4.9 %
Unity Park	2	0.5 %
Cochran Park	50	11.7 %
J.P. Moseley Park	41	9.6 %
Mickie D. Cochran Park	13	3.0 %
Henry County Park	16	3.7 %
Not provided	134	31.2 %
Total	429	100.0 %

Q1a. Which THREE of the parks listed in Question 1 do you and your household visit most often

Third Choice	Number	Percent
Clark Community Park	25	5.8 %
Clark Park Pavilion	9	2.1 %
Gardner Park	5	1.2 %
Gardner Park Pavilion	6	1.4 %
Memorial Park	21	4.9 %
Memorial Park Pavilion	15	3.5 %
Municipal Park	7	1.6 %
Reeves Creek Trail	26	6.1 %
Cochran Park	36	8.4 %
J.P. Moseley Park	24	5.6 %
Mickie D. Cochran Park	27	6.3 %
Henry County Park	23	5.4 %
Not provided	205	47.8 %
Total	429	100.0 %

Q1a. Which THREE of the parks listed in Question 1 do you and your household visit most often? (sum of top 3)

Top choice	Number	Percent
Clark Community Park	209	48.7 %
Clark Park Pavilion	34	7.9 %
Gardner Park	46	10.7 %
Gardner Park Pavilion	6	1.4 %
Memorial Park	93	21.7 %
Memorial Park Pavilion	23	5.4 %
Municipal Park	12	2.8 %
Reeves Creek Trail	85	19.8 %
Unity Park	4	0.9 %
Cochran Park	138	32.2 %
J.P. Moseley Park	134	31.2 %
Mickie D. Cochran Park	51	11.9 %
Henry County Park	54	12.6 %
Not provided	59	13.8 %
Total	948	

Q1b. In the past 12 months, approximately how often have you or members of your household visited any City of Stockbridge parks or facilities?

How often have you or members of your household visited any City of Stockbridge parks or facilities?	Number	Percent
Daily	15	3.5 %
2-3 times a week	61	14.2 %
Once a week	46	10.7 %
A few times a month	105	24.5 %
Once a month	45	10.5 %
Every couple of months	87	20.3 %
Not provided	70	16.3 %
Total	429	100.0 %

Q1b. In the past 12 months, approximately how often have you or members of your household visited any City of Stockbridge parks or facilities? (without "not provided")

How often have you or members of your household visited any City of Stockbridge parks or facilities?	Number	Percent
Daily	15	4.2 %
2-3 times a week	61	17.0 %
Once a week	46	12.8 %
A few times a month	105	29.2 %
Once a month	45	12.5 %
Every couple of months	87	24.2 %
Total	359	100.0 %

Q2. Please CHECK ALL the following reasons that have prevented you or other members of your household from using Stockbridge parks and facilities.

Barriers to Park and Facility Use	Number	Percent
Use parks/trails in other cities	69	16.1 %
Too far from your home	50	11.7 %
Parks/Trails/Facilities are not well maintained	63	14.7 %
Lack of features we want to use	124	28.9 %
Lack of parking to access parks/trails	24	5.6 %
Do not feel safe using parks/trails	121	28.2 %
Lack of handicap accessibility	11	2.6 %
Not aware of parks' or trails' locations	121	28.2 %
Lack of transportation	9	2.1 %
Lack of restrooms	88	20.5 %
Other	34	7.9 %
Total	714	

Q3. From the following list, please CHECK ALL the organizations that you or members of your household have used for recreation and sports activities during the year prior to COVID.

<u>Organizations used for Recreation and Sports</u>	<u>Number</u>	<u>Percent</u>
Eagle's Landing Country Club	65	15.2 %
Churches or religious organizations	149	34.7 %
Stockbridge amphitheater	59	13.8 %
The Merle Manders Conference Center	87	20.3 %
The Ted Strickland Community Center	29	6.8 %
Yule Forest seasonal events	31	7.2 %
Library	201	46.9 %
Rum Creek Golf Course	16	3.7 %
Private clubs/fitness centers	93	21.7 %
Public schools	151	35.2 %
Youth sports leagues	82	19.1 %
Travel or Select Sports Programs	5	1.2 %
<u>Other</u>	<u>8</u>	<u>1.9 %</u>
Total	976	

Q3-12. Travel or Select Sports Programs-Which Programs?

<u>Which travel or select sports programs?</u>	<u>Number</u>	<u>Percent</u>
swimming	1	20.0 %
Henry County Soccer Association	1	20.0 %
Football	1	20.0 %
Eagles landing Middle school football, 4-5 tee ball, 9-10 tee ball	1	20.0 %
AFU South Soccer.	1	20.0 %
Total	5	100.0 %

Q3-13. Other

<u>Please define Other</u>	<u>Number</u>	<u>Percent</u>
Clayton County	1	12.5 %
Clayton	1	12.5 %
Parks in other counties	1	12.5 %
Friends house		
Our own home	1	12.5 %
Bowling	1	12.5 %
LA Fitness	1	12.5 %
Hiking and biking trails in Dekalb, Fayetteville, Jackson, Fulton and Cobb counties.,	1	12.5 %
<u>I visit the Clayton County park for the walking trail.</u>	<u>1</u>	<u>12.5 %</u>
Total	8	100.0 %

Q4. Please rate your level of agreement with the following statements about some potential benefits of Stockbridge parks and facilities by circling the corresponding number.

(N=429)

	Strongly agree	Agree	Neutral	Disagree	Strongly disagree	Don't know
Helps to attract new residents and businesses	31.5%	31.0%	21.7%	8.9%	2.1%	4.9%
Helps to reduce crime in my neighborhood and keep kids out of trouble	28.0%	27.0%	21.7%	12.4%	4.9%	6.1%
Improves my (my household's) mental health and reduces stress	36.8%	32.9%	17.7%	6.1%	0.7%	5.8%
Improves my (my household's) physical health and fitness	42.4%	32.2%	15.9%	4.2%	0.9%	4.4%
Increases my (my household's) property value	23.8%	29.6%	25.9%	8.4%	1.4%	11.0%
Improves my (my household's) overall quality of life	33.8%	31.7%	23.1%	6.3%	0.9%	4.2%
Is age-friendly and accessible to all age groups	33.1%	33.8%	17.9%	7.5%	1.4%	6.3%
Positively impacts economic/business development	26.6%	32.6%	24.0%	6.1%	1.2%	9.6%
Preserves open space and protects the environment	36.1%	38.7%	15.9%	2.3%	0.5%	6.5%
Promotes tourism to the city and the region	22.6%	26.3%	23.5%	12.1%	4.2%	11.2%

Q4. Please rate your level of agreement with the following statements about some potential benefits of Stockbridge parks and facilities by circling the corresponding number.

	Strongly agree	Agree	Neutral	Disagree	Strongly disagree	Don't know
Provides jobs/ professional development for youth	21.0%	26.8%	25.6%	9.6%	4.4%	12.6%
Provides positive social interactions for me (my household/family)	31.0%	38.7%	18.2%	4.9%	1.6%	5.6%
Provides volunteer opportunities for the community	23.1%	26.1%	24.7%	10.5%	1.2%	14.5%

Q4. Please rate your level of agreement with the following statements about some potential benefits of Stockbridge parks and facilities by circling the corresponding number. (without "don't know")

(N=429)

	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Helps to attract new residents and businesses	33.1%	32.6%	22.8%	9.3%	2.2%
Helps to reduce crime in my neighborhood and keep kids out of trouble	29.8%	28.8%	23.1%	13.2%	5.2%
Improves my (my household's) mental health and reduces stress	39.1%	34.9%	18.8%	6.4%	0.7%
Improves my (my household's) physical health and fitness	44.4%	33.7%	16.6%	4.4%	1.0%
Increases my (my household's) property value	26.7%	33.2%	29.1%	9.4%	1.6%
Improves my (my household's) overall quality of life	35.3%	33.1%	24.1%	6.6%	1.0%
Is age-friendly and accessible to all age groups	35.3%	36.1%	19.2%	8.0%	1.5%
Positively impacts economic/business development	29.4%	36.1%	26.5%	6.7%	1.3%
Preserves open space and protects the environment	38.7%	41.4%	17.0%	2.5%	0.5%
Promotes tourism to the city and the region	25.5%	29.7%	26.5%	13.6%	4.7%
Provides jobs/professional development for youth	24.0%	30.7%	29.3%	10.9%	5.1%
Provides positive social interactions for me (my household/family)	32.8%	41.0%	19.3%	5.2%	1.7%
Provides volunteer opportunities for the community	27.0%	30.5%	28.9%	12.3%	1.4%

Q5. Please rate your level of satisfaction with the overall value your household receives from the City of Stockbridge parks, trails, and pavilions.

Please rate your level of satisfaction with value	Number	Percent
Very Dissatisfied	12	2.8 %
Dissatisfied	57	13.3 %
Neutral	91	21.2 %
Satisfied	156	36.4 %
Very Satisfied	78	18.2 %
Don't know	35	8.2 %
Total	429	100.0 %

Q5. Please rate your level of satisfaction with the overall value your household receives from the City of Stockbridge parks, trails, and pavilions. (without "don't know")

Please rate your level of satisfaction with value	Number	Percent
Very Dissatisfied	12	3.0 %
Dissatisfied	57	14.5 %
Neutral	91	23.1 %
Satisfied	156	39.6 %
Very Satisfied	78	19.8 %
Total	394	100.0 %

Q6. For the following activities, what is the maximum time you would be willing to travel regardless of travel method (e.g., walking, biking, driving, public transportation)?

(N=429)

	Less than 10 minutes	10-20 minutes	20-30 minutes	More than 30 minutes	Not sure	Not provided
Visit your closest neighborhood park	46.6%	39.6%	7.7%	1.2%	1.6%	3.3%
Visit a large park that offers an event or unique use experience	9.1%	37.8%	31.7%	13.8%	4.2%	3.5%
Utilize a trail for walking, hiking, running, etc.	38.2%	38.2%	13.5%	4.9%	1.9%	3.3%
Visit an ecology or nature center	10.3%	30.1%	33.8%	15.9%	6.1%	4.0%
Attend a special event or participate in a family day outing	11.4%	26.3%	30.3%	24.9%	4.2%	2.8%

Q6. For the following activities, what is the maximum time you would be willing to travel regardless of travel method (e.g., walking, biking, driving, public transportation)? (without "don't know")

(N=429)

	Less than 10 minutes	10-20 minutes	20-30 minutes	More than 30 minutes	Not sure
Visit your closest neighborhood park	48.2%	41.0%	8.0%	1.2%	1.7%
Visit a large park that offers an event or unique use experience	9.4%	39.1%	32.9%	14.3%	4.3%
Utilize a trail for walking, hiking, running, etc.	39.5%	39.5%	14.0%	5.1%	1.9%
Visit an ecology or nature center	10.7%	31.3%	35.2%	16.5%	6.3%
Attend a special event or participate in a family day outing	11.8%	27.1%	31.2%	25.7%	4.3%

Q7. In the past 12 months, approximately how many times have you or members of your household visited Reeves Creek Trail?

In the past months, approximately how many times have you or members of your household visited Reeves Creek Trail?

	Number	Percent
Daily	2	0.5 %
A few times a week	23	5.4 %
A few times a month	52	12.1 %
A few times a year	71	16.6 %
Never	268	62.5 %
Not provided	13	3.0 %
Total	429	100.0 %

Q7. In the past 12 months, approximately how many times have you or members of your household visited Reeves Creek Trail? (without "not provided")

In the past months, approximately how many times have you or members of your household visited Reeves Creek Trail?

	Number	Percent
Daily	2	0.5 %
A few times a week	23	5.5 %
A few times a month	52	12.5 %
A few times a year	71	17.1 %
Never	268	64.4 %
Total	416	100.0 %

Q8. Please CHECK ALL of the following reasons that discourage trail use for you or other members of your household.

Barriers to trail use	Number	Percent
Lack of information about existing trails	212	49.4 %
Lack of interest	51	11.9 %
Lack of nearby destinations	56	13.1 %
Lack of safe connections to trails	86	20.0 %
Lack of time	77	17.9 %
Personal safety concerns	162	37.8 %
Unsafe street crossings	25	5.8 %
Lack of wayfinding signage	37	8.6 %
Other	29	6.8 %
None	43	10.0 %
Total	778	

Q9. Please CHECK ALL of the following destinations that you or other members of your household would most like to get to by trails.

Desired Destinations by Trail	Number	Percent
Libraries	88	20.5 %
Natural areas and open space	239	55.7 %
Other greenway trails	199	46.4 %
Parks and playgrounds	280	65.3 %
Place of work	34	7.9 %
Public transportation	36	8.4 %
School	46	10.7 %
Shops and restaurants	190	44.3 %
Recreation centers	215	50.1 %
Other	1	0.2 %
None	39	9.1 %
Total	1367	

Q9-10. Other

Please define Other 2	Number	Percent
Amphitheater	1	100.0 %
Total	1	100.0 %

Q10. Please indicate if you or any member of your household has a need for each of the alphabetically listed parks and recreation facilities/amenities in the City listed.

(N=429)

	Yes	No
BMX park/pump track	6.5%	93.5%
Community gardens	50.1%	49.9%
Diamond sports fields (e.g., baseball, softball)	23.3%	76.7%
Disc golf	11.0%	89.0%
Dog waste stations	34.7%	65.3%
Environmental education center	31.9%	68.1%
Free little libraries	36.8%	63.2%
Golf course	16.3%	83.7%
Indoor aquatic center	64.8%	35.2%
Indoor courts for sports (basketball, volleyball, tennis, pickleball, multi-purpose)	46.4%	53.6%
Indoor recreation facility	52.9%	47.1%
Large community parks	49.0%	51.0%
Multi-use paved trails (hiking, biking, walking)	64.1%	35.9%
Multi-use unpaved trails (hiking, biking, walking)	39.2%	60.8%
Murals or Arts Centers	38.2%	61.8%
Off-leash dog park	24.2%	75.8%
Open space and conservation areas	36.6%	63.4%
Outdoor adventure park (e.g., climbing walls, ropes, swings, ziplines)	44.5%	55.5%

Q10. Please indicate if you or any member of your household has a need for each of the alphabetically listed parks and recreation facilities/amenities in the City listed.

	Yes	No
Outdoor amphitheater/outdoor performing arts venue	43.1%	56.9%
Outdoor aquatic center	38.2%	61.8%
Outdoor exercise/fitness equipment	39.2%	60.8%
Outdoor multi-use courts (basketball, badminton, pickleball, tennis)	35.0%	65.0%
Outdoor rectangular sports fields (e.g., football, lacrosse, rugby, soccer)	24.9%	75.1%
Outdoor pickleball courts	10.5%	89.5%
Picnic areas and shelters	59.7%	40.3%
Playground equipment for all abilities/all ages including game tables (chess, backgammon)	58.3%	41.7%
Restrooms	72.7%	27.3%
Skateboard parks	15.4%	84.6%
Small neighborhood parks	48.0%	52.0%
Splash pads	36.8%	63.2%
Other	2.1%	97.9%

Q10. If "Yes," please rate how well your needs for facilities of this type are being met.

(N=419)

	100% met	75% met	50% met	25% met	0% met
BMX park/pump track	0.0%	7.1%	3.6%	7.1%	82.1%
Community Gardens	4.7%	4.7%	16.8%	13.6%	60.2%
Diamond sports fields (e.g., baseball, softball)	18.0%	25.8%	18.0%	20.2%	18.0%
Disc golf	13.5%	5.4%	16.2%	10.8%	54.1%
Dog waste stations	6.3%	17.3%	24.4%	34.6%	17.3%
Environmental education center	6.8%	5.1%	15.3%	20.3%	52.5%
Free little libraries	18.0%	20.9%	12.2%	24.5%	24.5%
Golf course	14.8%	9.8%	29.5%	19.7%	26.2%
Indoor aquatic center	4.5%	4.0%	3.6%	13.4%	74.5%
Indoor courts for sports (basketball, volleyball, tennis, pickleball, multi-purpose)	6.2%	9.0%	12.9%	18.5%	53.4%
Indoor recreation facility	7.6%	8.6%	12.6%	25.3%	46.0%
Large community parks	10.8%	17.5%	27.3%	24.2%	20.1%
Multi-use paved trails (hiking, biking, walking)	12.0%	18.4%	28.0%	24.0%	17.6%
Multi-use unpaved trails (hiking, biking, walking)	5.6%	11.9%	17.5%	28.0%	37.1%
Murals or Arts Centers	2.7%	5.4%	8.7%	14.1%	69.1%
Off-leash dog park	5.2%	7.3%	21.9%	33.3%	32.3%
Open space and conservation areas	9.1%	13.3%	21.0%	23.8%	32.9%
Outdoor adventure park (e.g., climbing walls, ropes, swings, ziplines)	3.6%	4.2%	10.9%	9.1%	72.1%

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Q10. If "Yes," please rate how well your needs for facilities of this type are being met.

	100% met	75% met	50% met	25% met	0% met
Outdoor amphitheater/outdoor performing arts venue	34.5%	16.4%	23.6%	11.5%	13.9%
Outdoor aquatic center	2.1%	6.9%	8.3%	11.7%	71.0%
Outdoor exercise/fitness equipment	6.0%	8.1%	20.8%	27.5%	37.6%
Outdoor multi-use courts (basketball, badminton, pickleball, tennis)	8.1%	3.0%	25.2%	34.1%	29.6%
Outdoor rectangular sports fields (e.g., football, lacrosse, rugby, soccer)	8.4%	14.7%	17.9%	28.4%	30.5%
Outdoor pickleball courts	5.1%	10.3%	0.0%	20.5%	64.1%
Picnic areas and shelters	14.7%	28.0%	25.9%	19.4%	12.1%
Playground equipment for all abilities/ all ages including game tables	9.0%	17.5%	24.2%	19.7%	29.6%
Restrooms	14.6%	15.3%	31.0%	22.6%	16.4%
Skateboard parks	1.7%	0.0%	3.4%	28.8%	66.1%
Small neighborhood parks	15.4%	15.4%	20.3%	20.9%	28.0%
Splash pads	1.4%	2.8%	4.8%	20.7%	70.3%
Other	0.0%	0.0%	0.0%	22.2%	77.8%

Q10-31. Other

	Number	Percent
Splash pad for dogs, agility for dogs, would be willing to pay for nice dog park like the one in Columbus ga.	1	11.1 %
spider play dome	1	11.1 %
drinking fountain	1	11.1 %
Active oval for running and walking	1	11.1 %
Indoor soccer field	1	11.1 %
Outdoor & Indoor Track & Field facilities available for the public. Public school fields are always locked.	1	11.1 %
Clean restrooms	1	11.1 %
Small indoor and outdoor pools or water park in multiple areas of the city. Desperately need parks in the Eagles Landing area.	1	11.1 %
Outdoor movies presented by Stockbridge's own 'movie man', John Gilbert.	1	11.1 %
Total	9	100.0 %

Q11. Which FOUR facilities/amenities from the list in Question 10 are MOST IMPORTANT to your household?

Top choice	Number	Percent
BMX park/pump track	2	0.5 %
Community gardens	26	6.1 %
Diamond sports fields (e.g., baseball, softball)	4	0.9 %
Disc golf	2	0.5 %
Dog waste stations	12	2.8 %
Environmental education center	10	2.3 %
Free little libraries	10	2.3 %
Golf course	4	0.9 %
Indoor aquatic center	61	14.2 %
Indoor courts for sports (basketball, volleyball, tennis, pickleball, multi-purpose)	21	4.9 %
Indoor recreation facility	16	3.7 %
Large community parks	22	5.1 %
Multi-use paved trails (hiking, biking, walking)	43	10.0 %
Multi-use unpaved trails (hiking, biking, walking)	11	2.6 %
Murals or Arts Centers	8	1.9 %
Off-leash dog park	14	3.3 %
Open space and conservation areas	6	1.4 %
Outdoor adventure park (e.g., climbing walls, ropes, swings, ziplines)	6	1.4 %
Outdoor amphitheater/outdoor performing arts venue	15	3.5 %
Outdoor aquatic center	19	4.4 %
Outdoor exercise/fitness equipment	3	0.7 %
Outdoor multi-use courts (basketball, badminton, pickleball, tennis)	4	0.9 %
Outdoor rectangular sports fields (e.g., football, lacrosse, rugby, soccer)	4	0.9 %
Outdoor pickleball courts	1	0.2 %
Picnic areas and shelters	11	2.6 %
Playground equipment for all abilities/all ages including game tables (chess, backgammon)	12	2.8 %
Restrooms	14	3.3 %
Skateboard parks	1	0.2 %
Small neighborhood parks	8	1.9 %
Splash pads	20	4.7 %
Not provided	39	9.1 %
Total	429	100.0 %

Q11. Which FOUR facilities/amenities from the list in Question 10 are MOST IMPORTANT to your household?

2nd Choice	Number	Percent
BMX park/pump track	2	0.5 %
Community gardens	31	7.2 %
Diamond sports fields (e.g., baseball, softball)	4	0.9 %
Disc golf	1	0.2 %
Dog waste stations	11	2.6 %
Environmental education center	11	2.6 %
Free little libraries	11	2.6 %
Golf course	3	0.7 %
Indoor aquatic center	52	12.1 %
Indoor courts for sports (basketball, volleyball, tennis, pickleball, multi-purpose)	22	5.1 %
Indoor recreation facility	21	4.9 %
Large community parks	22	5.1 %
Multi-use paved trails (hiking, biking, walking)	41	9.6 %
Multi-use unpaved trails (hiking, biking, walking)	15	3.5 %
Murals or Arts Centers	8	1.9 %
Off-leash dog park	12	2.8 %
Open space and conservation areas	8	1.9 %
Outdoor adventure park (e.g., climbing walls, ropes, swings, ziplines)	8	1.9 %
Outdoor amphitheater/outdoor performing arts venue	13	3.0 %
Outdoor aquatic center	18	4.2 %
Outdoor exercise/fitness equipment	4	0.9 %
Outdoor multi-use courts (basketball, badminton, pickleball, tennis)	3	0.7 %
Outdoor rectangular sports fields (e.g., football, lacrosse, rugby, soccer)	4	0.9 %
Picnic areas and shelters	11	2.6 %
Playground equipment for all abilities/all ages including game tables (chess, backgammon)	10	2.3 %
Restrooms	9	2.1 %
Skateboard parks	2	0.5 %
Small neighborhood parks	8	1.9 %
Splash pads	16	3.7 %
Not provided	48	11.2 %
Total	429	100.0 %

Q11. Which FOUR facilities/amenities from the list in Question 10 are MOST IMPORTANT to your household?

3rd Choice	Number	Percent
Community gardens	22	5.1 %
Diamond sports fields (e.g., baseball, softball)	3	0.7 %
Disc golf	3	0.7 %
Dog waste stations	9	2.1 %
Environmental education center	6	1.4 %
Free little libraries	10	2.3 %
Golf course	7	1.6 %
Indoor aquatic center	31	7.2 %
Indoor courts for sports (basketball, volleyball, tennis, pickleball, multi-purpose)	25	5.8 %
Indoor recreation facility	28	6.5 %
Large community parks	9	2.1 %
Multi-use paved trails (hiking, biking, walking)	24	5.6 %
Multi-use unpaved trails (hiking, biking, walking)	11	2.6 %
Murals or Arts Centers	13	3.0 %
Off-leash dog park	10	2.3 %
Open space and conservation areas	8	1.9 %
Outdoor adventure park (e.g., climbing walls, ropes, swings, ziplines)	21	4.9 %
Outdoor amphitheater/outdoor performing arts venue	11	2.6 %
Outdoor aquatic center	13	3.0 %
Outdoor exercise/fitness equipment	16	3.7 %
Outdoor multi-use courts (basketball, badminton, pickleball, tennis)	8	1.9 %
Outdoor rectangular sports fields (e.g., football, lacrosse, rugby, soccer)	2	0.5 %
Outdoor pickleball courts	2	0.5 %
Picnic areas and shelters	19	4.4 %
Playground equipment for all abilities/all ages including game tables (chess, backgammon)	19	4.4 %
Restrooms	23	5.4 %
Skateboard parks	1	0.2 %
Small neighborhood parks	12	2.8 %
Splash pads	9	2.1 %
Not provided	54	12.6 %
Total	429	100.0 %

Q11. Which FOUR facilities/amenities from the list in Question 10 are MOST IMPORTANT to your household?

4th Choice	Number	Percent
BMX park/pump track	1	0.2 %
Community gardens	30	7.0 %
Diamond sports fields (e.g., baseball, softball)	3	0.7 %
Disc golf	3	0.7 %
Dog waste stations	7	1.6 %
Environmental education center	7	1.6 %
Free little libraries	8	1.9 %
Golf course	5	1.2 %
Indoor aquatic center	27	6.3 %
Indoor courts for sports (basketball, volleyball, tennis, pickleball, multi-purpose)	17	4.0 %
Indoor recreation facility	29	6.8 %
Large community parks	13	3.0 %
Multi-use paved trails (hiking, biking, walking)	18	4.2 %
Multi-use unpaved trails (hiking, biking, walking)	9	2.1 %
Murals or Arts Centers	14	3.3 %
Off-leash dog park	10	2.3 %
Open space and conservation areas	5	1.2 %
Outdoor adventure park (e.g., climbing walls, ropes, swings, ziplines)	21	4.9 %
Outdoor amphitheater/outdoor performing arts venue	9	2.1 %
Outdoor aquatic center	13	3.0 %
Outdoor exercise/fitness equipment	11	2.6 %
Outdoor multi-use courts (basketball, badminton, pickleball, tennis)	7	1.6 %
Outdoor rectangular sports fields (e.g., football, lacrosse, rugby, soccer)	2	0.5 %
Outdoor pickleball courts	1	0.2 %
Picnic areas and shelters	23	5.4 %
Playground equipment for all abilities/all ages including game tables (chess, backgammon)	14	3.3 %
Restrooms	21	4.9 %
Skateboard parks	2	0.5 %
Small neighborhood parks	10	2.3 %
Splash pads	13	3.0 %
Not provided	76	17.7 %
Total	429	100.0 %

Q11. Which FOUR facilities/amenities from the list in Question 10 are MOST IMPORTANT to your household? (sum of top 4)

Top choice	Number	Percent
BMX park/pump track	5	1.2 %
Community gardens	109	25.4 %
Diamond sports fields (e.g., baseball, softball)	14	3.3 %
Disc golf	9	2.1 %
Dog waste stations	39	9.1 %
Environmental education center	34	7.9 %
Free little libraries	39	9.1 %
Golf course	19	4.4 %
Indoor aquatic center	171	39.9 %
Indoor courts for sports (basketball, volleyball, tennis, pickleball, multi-purpose)	85	19.8 %
Indoor recreation facility	94	21.9 %
Large community parks	66	15.4 %
Multi-use paved trails (hiking, biking, walking)	126	29.4 %
Multi-use unpaved trails (hiking, biking, walking)	46	10.7 %
Murals or Arts Centers	43	10.0 %
Off-leash dog park	46	10.7 %
Open space and conservation areas	27	6.3 %
Outdoor adventure park (e.g., climbing walls, ropes, swings, ziplines)	56	13.1 %
Outdoor amphitheater/outdoor performing arts venue	48	11.2 %
Outdoor aquatic center	63	14.7 %
Outdoor exercise/fitness equipment	34	7.9 %
Outdoor multi-use courts (basketball, badminton, pickleball, tennis)	22	5.1 %
Outdoor rectangular sports fields (e.g., football, lacrosse, rugby, soccer)	12	2.8 %
Outdoor pickleball courts	4	0.9 %
Picnic areas and shelters	64	14.9 %
Playground equipment for all abilities/all ages including game tables (chess, backgammon)	55	12.8 %
Restrooms	67	15.6 %
Skateboard parks	6	1.4 %
Small neighborhood parks	38	8.9 %
Splash pads	58	13.5 %
Not provided	39	9.1 %
Total	1538	

Q12. Please indicate if you or any member of your household has a need for each of the alphabetically listed parks, recreation, and senior programs in the City of Stockbridge.

(N=429)

	Yes	No
Adult fitness and wellness programs	66.4%	33.6%
Adult performing arts programs	29.1%	70.9%
Adult sports leagues	27.3%	72.7%
After school programs for youth of all ages	37.1%	62.9%
Community special events	45.5%	54.5%
Egaming/Esports	9.8%	90.2%
Farmer's market	66.9%	33.1%
Fitness coach/personal training programs	33.1%	66.9%
Golf programs	12.4%	87.6%
Gymnastics/Tumbling programs	13.5%	86.5%
Outdoor environmental/nature camps and programs	26.1%	73.9%
Pickleball clinics, lessons, or tournaments	13.1%	86.9%
Preschool programs/early childhood education	19.8%	80.2%
Programs for adults with special needs	15.4%	84.6%
Programs for youth with special needs	15.6%	84.4%
Recreation/Competitive swim team	16.3%	83.7%
Senior educational programs	25.6%	74.4%
Senior fitness and wellness programs	41.0%	59.0%
Senior trips	28.9%	71.1%

Q12. Please indicate if you or any member of your household has a need for each of the alphabetically listed parks, recreation, and senior programs in the City of Stockbridge.

	Yes	No
STEAM (science, technology, engineering, arts and mathematics)/Tech Classes	32.4%	67.6%
Swim lessons	45.7%	54.3%
Teen/Tween programs	26.8%	73.2%
Tennis lessons and leagues	20.3%	79.7%
Virtual programs	14.9%	85.1%
Water fitness programs/lap swimming	39.2%	60.8%
Youth fitness and wellness programs	28.4%	71.6%
Youth performing arts programs (dance/music)	22.4%	77.6%
Youth sports programs and camps	26.1%	73.9%
Youth summer programs and camps	31.9%	68.1%
Youth visual arts and crafts programs	24.2%	75.8%
Other	0.7%	99.3%

Q12. If "Yes," please rate how well your needs for programs of this type are being met.

(N=406)

	100% met	75% met	50% met	25% met	0% met
Adult fitness and wellness programs	5.2%	11.2%	13.3%	22.9%	47.4%
Adult performing arts programs	3.5%	7.1%	12.4%	19.5%	57.5%
Adult sports leagues	2.0%	4.1%	6.1%	21.4%	66.3%
After school programs for youth of all ages	5.8%	6.6%	17.5%	19.0%	51.1%
Community special events	7.5%	16.8%	27.2%	24.3%	24.3%
Egaming/Esports	0.0%	0.0%	0.0%	5.7%	94.3%
Farmer's market	2.7%	4.3%	6.6%	17.9%	68.5%
Fitness coach/personal training programs	4.1%	4.9%	4.9%	18.7%	67.5%
Golf programs	4.3%	0.0%	17.4%	28.3%	50.0%
Gymnastics/tumbling programs	5.7%	7.5%	18.9%	26.4%	41.5%
Outdoor environmental/nature camps and programs	2.9%	2.0%	5.9%	27.5%	61.8%
Pickleball clinics, lessons, or tournaments	7.8%	5.9%	7.8%	13.7%	64.7%
Preschool programs/early childhood education	7.5%	12.5%	10.0%	25.0%	45.0%
Programs for adults with special needs	8.9%	3.6%	16.1%	26.8%	44.6%
Programs for youth with special needs	8.6%	6.9%	19.0%	20.7%	44.8%
Recreation/Competitive swim team	0.0%	0.0%	12.1%	18.2%	69.7%
Senior educational programs	6.3%	4.2%	12.6%	24.2%	52.6%
Senior fitness and wellness programs	2.7%	4.0%	18.8%	14.1%	60.4%
Senior trips	3.8%	6.6%	11.3%	18.9%	59.4%

Q12. If "Yes," please rate how well your needs for programs of this type are being met.

	100% met	75% met	50% met	25% met	0% met
STEAM (science, technology, engineering, arts and mathematics)/ Tech Classes	0.0%	4.9%	3.3%	24.6%	67.2%
Swim lessons	2.2%	3.4%	4.5%	19.6%	70.4%
Teen/tween programs	0.0%	4.0%	5.9%	25.7%	64.4%
Tennis lessons and leagues	0.0%	0.0%	8.1%	25.7%	66.2%
Virtual programs	0.0%	0.0%	15.4%	23.1%	61.5%
Water fitness programs/lap swimming	1.3%	1.9%	3.9%	12.3%	80.6%
Youth fitness and wellness programs	3.7%	3.7%	17.4%	12.8%	62.4%
Youth performing arts programs (dance/music)	0.0%	4.8%	14.3%	25.0%	56.0%
Youth sports programs and camps	5.0%	5.9%	28.7%	19.8%	40.6%
Youth summer programs and camps	2.6%	6.0%	18.1%	24.1%	49.1%
Youth visual arts and crafts programs	2.1%	0.0%	14.7%	28.4%	54.7%
Other	0.0%	0.0%	0.0%	0.0%	100.0%

Q12-31. Other

Please define other	Number	Percent
STEAM camp, cooking lessons for kids.	1	33.3 %
art program	1	33.3 %
classes	1	33.3 %
Total	3	100.0 %

Q13. Which FOUR programs listed in Question 12 do you think are most to your household?

Top choice	Number	Percent
Adult fitness and wellness programs	74	17.2 %
Adult performing arts programs	13	3.0 %
Adult sports leagues	8	1.9 %
After school programs for youth of all ages	18	4.2 %
Community special events	20	4.7 %
Egaming/Esports	4	0.9 %
Farmer's market	60	14.0 %
Fitness coach/personal training programs	6	1.4 %
Golf programs	4	0.9 %
Outdoor environmental/nature camps and programs	10	2.3 %
Pickleball clinics, lessons, or tournaments	3	0.7 %
Preschool programs/early childhood education	8	1.9 %
Programs for adults with special needs	3	0.7 %
Programs for youth with special needs	1	0.2 %
Recreation/Competitive swim team	7	1.6 %
Senior educational programs	7	1.6 %
Senior fitness and wellness programs	26	6.1 %
Senior trips	11	2.6 %
STEAM (science, technology, engineering, arts and mathematics)/Tech Classes	18	4.2 %
Swim lessons	25	5.8 %
Teen/Tween programs	7	1.6 %
Tennis lessons and leagues	6	1.4 %
Virtual programs	2	0.5 %
Water fitness programs/lap swimming	10	2.3 %
Youth fitness and wellness programs	3	0.7 %
Youth performing arts programs (dance/music)	6	1.4 %
Youth sports programs and camps	8	1.9 %
Youth summer programs and camps	10	2.3 %
Youth visual arts and crafts programs	2	0.5 %
Not provided	49	11.4 %
Total	429	100.0 %

Q13. Which FOUR programs listed in Question 12 do you think are most to your household?

2nd Choice	Number	Percent
Adult fitness and wellness programs	63	14.7 %
Adult performing arts programs	11	2.6 %
Adult sports leagues	7	1.6 %
After school programs for youth of all ages	18	4.2 %
Community special events	23	5.4 %
Egaming/Esports	3	0.7 %
Farmer's market	60	14.0 %
Fitness coach/personal training programs	8	1.9 %
Golf programs	4	0.9 %
Gymnastics/Tumbling programs	2	0.5 %
Outdoor environmental/nature camps and programs	8	1.9 %
Pickleball clinics, lessons, or tournaments	4	0.9 %
Preschool programs/early childhood education	11	2.6 %
Programs for adults with special needs	4	0.9 %
Programs for youth with special needs	3	0.7 %
Recreation/Competitive swim team	4	0.9 %
Senior educational programs	7	1.6 %
Senior fitness and wellness programs	28	6.5 %
Senior trips	12	2.8 %
STEAM (science, technology, engineering, arts and mathematics)/Tech Classes	19	4.4 %
Swim lessons	18	4.2 %
Teen/Tween programs	8	1.9 %
Tennis lessons and leagues	2	0.5 %
Virtual programs	1	0.2 %
Water fitness programs/lap swimming	8	1.9 %
Youth fitness and wellness programs	7	1.6 %
Youth performing arts programs (dance/music)	5	1.2 %
Youth sports programs and camps	9	2.1 %
Youth summer programs and camps	11	2.6 %
Youth visual arts and crafts programs	2	0.5 %
Not provided	59	13.8 %
Total	429	100.0 %

Q13. Which FOUR programs listed in Question 12 do you think are most to your household?

3rd Choice	Number	Percent
Adult fitness and wellness programs	26	6.1 %
Adult performing arts programs	9	2.1 %
Adult sports leagues	8	1.9 %
After school programs for youth of all ages	12	2.8 %
Community special events	24	5.6 %
Egaming/Esports	2	0.5 %
Farmer's market	39	9.1 %
Fitness coach/personal training programs	18	4.2 %
Golf programs	4	0.9 %
Gymnastics/Tumbling programs	5	1.2 %
Outdoor environmental/nature camps and programs	12	2.8 %
Pickleball clinics, lessons, or tournaments	5	1.2 %
Preschool programs/early childhood education	9	2.1 %
Programs for adults with special needs	8	1.9 %
Programs for youth with special needs	4	0.9 %
Recreation/Competitive swim team	6	1.4 %
Senior educational programs	13	3.0 %
Senior fitness and wellness programs	24	5.6 %
Senior trips	17	4.0 %
STEAM (science, technology, engineering, arts and mathematics)/Tech Classes	13	3.0 %
Swim lessons	21	4.9 %
Teen/Tween programs	7	1.6 %
Tennis lessons and leagues	1	0.2 %
Virtual programs	2	0.5 %
Water fitness programs/lap swimming	14	3.3 %
Youth fitness and wellness programs	8	1.9 %
Youth performing arts programs (dance/music)	6	1.4 %
Youth sports programs and camps	12	2.8 %
Youth summer programs and camps	13	3.0 %
Youth visual arts and crafts programs	6	1.4 %
Not provided	81	18.9 %
Total	429	100.0 %

Q13. Which FOUR programs listed in Question 12 do you think are most to your household?

4th Choice	Number	Percent
Adult fitness and wellness programs	25	5.8 %
Adult performing arts programs	8	1.9 %
Adult sports leagues	4	0.9 %
After school programs for youth of all ages	10	2.3 %
Community special events	22	5.1 %
Egaming/Esports	3	0.7 %
Farmer's market	35	8.2 %
Fitness coach/personal training programs	15	3.5 %
Golf programs	5	1.2 %
Gymnastics/Tumbling programs	5	1.2 %
Outdoor environmental/nature camps and programs	7	1.6 %
Pickleball clinics, lessons, or tournaments	4	0.9 %
Preschool programs/early childhood education	7	1.6 %
Programs for adults with special needs	7	1.6 %
Programs for youth with special needs	3	0.7 %
Recreation/Competitive swim team	9	2.1 %
Senior educational programs	14	3.3 %
Senior fitness and wellness programs	26	6.1 %
Senior trips	14	3.3 %
STEAM (science, technology, engineering, arts and mathematics)/Tech Classes	8	1.9 %
Swim lessons	23	5.4 %
Teen/Tween programs	6	1.4 %
Tennis lessons and leagues	1	0.2 %
Virtual programs	3	0.7 %
Water fitness programs/lap swimming	12	2.8 %
Youth fitness and wellness programs	7	1.6 %
Youth performing arts programs (dance/music)	6	1.4 %
Youth sports programs and camps	11	2.6 %
Youth summer programs and camps	15	3.5 %
Youth visual arts and crafts programs	5	1.2 %
Not provided	109	25.4 %
Total	429	100.0 %

Q13. Which FOUR programs listed in Question 12 do you think are most to your household? (sum of top 4)

Top choice	Number	Percent
Adult fitness and wellness programs	188	43.8 %
Adult performing arts programs	41	9.6 %
Adult sports leagues	27	6.3 %
After school programs for youth of all ages	58	13.5 %
Community special events	89	20.7 %
Egaming/Esports	12	2.8 %
Farmer's market	194	45.2 %
Fitness coach/personal training programs	47	11.0 %
Golf programs	17	4.0 %
Gymnastics/Tumbling programs	12	2.8 %
Outdoor environmental/nature camps and programs	37	8.6 %
Pickleball clinics, lessons, or tournaments	16	3.7 %
Preschool programs/early childhood education	35	8.2 %
Programs for adults with special needs	22	5.1 %
Programs for youth with special needs	11	2.6 %
Recreation/Competitive swim team	26	6.1 %
Senior educational programs	41	9.6 %
Senior fitness and wellness programs	104	24.2 %
Senior trips	54	12.6 %
STEAM (science, technology, engineering, arts and mathematics)/Tech Classes	58	13.5 %
Swim lessons	87	20.3 %
Teen/Tween programs	28	6.5 %
Tennis lessons and leagues	10	2.3 %
Virtual programs	8	1.9 %
Water fitness programs/lap swimming	44	10.3 %
Youth fitness and wellness programs	25	5.8 %
Youth performing arts programs (dance/music)	23	5.4 %
Youth sports programs and camps	40	9.3 %
Youth summer programs and camps	49	11.4 %
Youth visual arts and crafts programs	15	3.5 %
Not provided	49	11.4 %
Total	1467	

Q14. Please rate your level of support for each of the following actions the City of Stockbridge could take to improve the parks and recreation system.

(N=429)

	Very supportive	Somewhat supportive	Not sure	Not supportive
Add more trees/shade structures to parks	53.4%	15.9%	24.7%	6.1%
Develop new outdoor exercise/fitness area	53.6%	21.4%	17.5%	7.5%
Develop sports fields	33.3%	33.6%	27.0%	6.1%
Develop athletic fields	35.9%	31.2%	25.6%	7.2%
Develop outdoor pickleball courts	14.9%	18.6%	45.5%	21.0%
Develop additional trails and connectivity of trails throughout the community	54.3%	22.6%	17.0%	6.1%
Develop more inclusive playgrounds	46.2%	19.6%	27.5%	6.8%
Develop new areas for leisure games/activities (e.g., chess, bocce, horseshoes, table tennis)	48.0%	24.5%	21.0%	6.5%
Develop new smaller neighborhood parks	45.0%	27.3%	19.6%	8.2%
Develop a new dog park	31.0%	20.0%	35.2%	13.8%
Improve existing outdoor basketball/tennis courts	44.8%	20.7%	26.3%	8.2%
Improve existing park restrooms	67.8%	16.1%	13.5%	2.6%
Improve existing parks in general	71.6%	14.5%	11.7%	2.3%
Improve existing picnic facilities	60.6%	18.4%	17.9%	3.0%
Improve existing playgrounds	59.4%	19.6%	18.4%	2.6%
Improve existing trail system (increasing connectivity/accessibility)	61.1%	17.0%	17.2%	4.7%
Provide additional parking at certain parks	46.6%	23.8%	22.8%	6.8%

Q14. Please rate your level of support for each of the following actions the City of Stockbridge could take to improve the parks and recreation system.

	Very supportive	Somewhat supportive	Not sure	Not supportive
Re-landscape areas to include more native plants and habitat	50.1%	18.2%	25.4%	6.3%
Wi-Fi in parks	48.0%	14.2%	24.7%	13.1%
Add more little libraries	35.4%	20.7%	34.3%	9.6%
Add dog waste stations	40.8%	24.0%	24.7%	10.5%
Add murals statues and other art	35.2%	24.2%	28.0%	12.6%
Other	100.0%	0.0%	0.0%	0.0%

Q14-23. Other

Please define other	Number	Percent
develop community meeting space	1	8.3 %
splash pad/spider dome, more swings	1	8.3 %
water fountains	1	8.3 %
More activity at the Amphitheater	1	8.3 %
Community Garden	1	8.3 %
Improve dog parks	1	8.3 %
special needs lighted playground	1	8.3 %
POOLS PLEASE GIVE US A POOL!!!!!!!	1	8.3 %
art center	1	8.3 %
CLEAN up the existing parks and provide security officers or park ambassador volunteer program	1	8.3 %
activities for little kids and teen job opportunities	1	8.3 %
YMCA	1	8.3 %
Total	12	100.0 %

Q15. Which FOUR actions from the list in Question 14 would you be MOST WILLING to fund?

Top choice	Number	Percent
Add more trees/shade structures to parks	47	11.0 %
Develop new outdoor exercise/fitness area	35	8.2 %
Develop sports fields	9	2.1 %
Develop athletic fields	10	2.3 %
Develop outdoor pickleball courts	3	0.7 %
Develop additional trails and connectivity of trails throughout the community	47	11.0 %
Develop more inclusive playgrounds	13	3.0 %
Develop new areas for leisure games/activities (e.g., chess, bocce, horseshoes, table tennis)	14	3.3 %
Develop new smaller neighborhood parks	19	4.4 %
Develop a new dog park	19	4.4 %
Improve existing outdoor basketball/tennis courts	8	1.9 %
Improve existing park restrooms	21	4.9 %
Improve existing parks in general	32	7.5 %
Improve existing picnic facilities	10	2.3 %
Improve existing playgrounds	12	2.8 %
Improve existing trail system (increasing connectivity/ accessibility)	15	3.5 %
Provide additional parking at certain parks	4	0.9 %
Re-landscape areas to include more native plants and habitat	11	2.6 %
Wi-Fi in parks	19	4.4 %
Add more little libraries	8	1.9 %
Add dog waste stations	4	0.9 %
Add murals, statues, and other art	3	0.7 %
Not provided	66	15.4 %
Total	429	100.0 %

Q15. Which FOUR actions from the list in Question 14 would you be MOST WILLING to fund?

2nd Choice	Number	Percent
Add more trees/shade structures to parks	33	7.7 %
Develop new outdoor exercise/fitness area	33	7.7 %
Develop sports fields	8	1.9 %
Develop athletic fields	12	2.8 %
Develop outdoor pickleball courts	3	0.7 %
Develop additional trails and connectivity of trails throughout the community	36	8.4 %
Develop more inclusive playgrounds	15	3.5 %
Develop new areas for leisure games/activities (e.g., chess, bocce, horseshoes, table tennis)	20	4.7 %
Develop new smaller neighborhood parks	20	4.7 %
Develop a new dog park	16	3.7 %
Improve existing outdoor basketball/tennis courts	9	2.1 %
Improve existing park restrooms	28	6.5 %
Improve existing parks in general	30	7.0 %
Improve existing picnic facilities	7	1.6 %
Improve existing playgrounds	14	3.3 %
Improve existing trail system (increasing connectivity/ accessibility)	15	3.5 %
Provide additional parking at certain parks	4	0.9 %
Re-landscape areas to include more native plants and habitat	8	1.9 %
Wi-Fi in parks	17	4.0 %
Add more little libraries	8	1.9 %
Add dog waste stations	2	0.5 %
Add murals, statues, and other art	6	1.4 %
Not provided	85	19.8 %
Total	429	100.0 %

Q15. Which FOUR actions from the list in Question 14 would you be MOST WILLING to fund?

3rd Choice	Number	Percent
Add more trees/shade structures to parks	20	4.7 %
Develop new outdoor exercise/fitness area	21	4.9 %
Develop sports fields	8	1.9 %
Develop athletic fields	9	2.1 %
Develop outdoor pickleball courts	3	0.7 %
Develop additional trails and connectivity of trails throughout the community	24	5.6 %
Develop more inclusive playgrounds	14	3.3 %
Develop new areas for leisure games/activities (e.g., chess, bocce, horseshoes, table tennis)	18	4.2 %
Develop new smaller neighborhood parks	17	4.0 %
Develop a new dog park	10	2.3 %
Improve existing outdoor basketball/tennis courts	6	1.4 %
Improve existing park restrooms	33	7.7 %
Improve existing parks in general	43	10.0 %
Improve existing picnic facilities	16	3.7 %
Improve existing playgrounds	12	2.8 %
Improve existing trail system (increasing connectivity/ accessibility)	16	3.7 %
Provide additional parking at certain parks	2	0.5 %
Re-landscape areas to include more native plants and habitat	10	2.3 %
Wi-Fi in parks	16	3.7 %
Add more little libraries	8	1.9 %
Add dog waste stations	10	2.3 %
Add murals, statues, and other art	13	3.0 %
Not provided	100	23.3 %
Total	429	100.0 %

Q15. Which FOUR actions from the list in Question 14 would you be MOST WILLING to fund?

4th Choice	Number	Percent
Add more trees/shade structures to parks	16	3.7 %
Develop new outdoor exercise/fitness area	19	4.4 %
Develop sports fields	7	1.6 %
Develop athletic fields	8	1.9 %
Develop outdoor pickleball courts	1	0.2 %
Develop additional trails and connectivity of trails throughout the community	18	4.2 %
Develop more inclusive playgrounds	12	2.8 %
Develop new areas for leisure games/activities (e.g., chess, bocce, horseshoes, table tennis)	18	4.2 %
Develop new smaller neighborhood parks	12	2.8 %
Develop a new dog park	8	1.9 %
Improve existing outdoor basketball/tennis courts	7	1.6 %
Improve existing park restrooms	29	6.8 %
Improve existing parks in general	48	11.2 %
Improve existing picnic facilities	11	2.6 %
Improve existing playgrounds	10	2.3 %
Improve existing trail system (increasing connectivity/ accessibility)	19	4.4 %
Provide additional parking at certain parks	2	0.5 %
Re-landscape areas to include more native plants and habitat	8	1.9 %
Wi-Fi in parks	21	4.9 %
Add more little libraries	7	1.6 %
Add dog waste stations	10	2.3 %
Add murals, statues, and other art	19	4.4 %
Not provided	119	27.7 %
Total	429	100.0 %

Q15. Which FOUR actions from the list in Question 14 would you be MOST WILLING to fund (sum of top 4)

Top choice	Number	Percent
Add more trees/shade structures to parks	116	27.0 %
Develop new outdoor exercise/fitness area	108	25.2 %
Develop sports fields	32	7.5 %
Develop athletic fields	39	9.1 %
Develop outdoor pickleball courts	10	2.3 %
Develop additional trails and connectivity of trails throughout the community	125	29.1 %
Develop more inclusive playgrounds	54	12.6 %
Develop new areas for leisure games/activities (e.g., chess, bocce, horseshoes, table tennis)	70	16.3 %
Develop new smaller neighborhood parks	68	15.9 %
Develop a new dog park	53	12.4 %
Improve existing outdoor basketball/tennis courts	30	7.0 %
Improve existing park restrooms	111	25.9 %
Improve existing parks in general	153	35.7 %
Improve existing picnic facilities	44	10.3 %
Improve existing playgrounds	48	11.2 %
Improve existing trail system (increasing connectivity/ accessibility)	65	15.2 %
Provide additional parking at certain parks	12	2.8 %
Re-landscape areas to include more native plants and habitat	37	8.6 %
Wi-Fi in parks	73	17.0 %
Add more little libraries	31	7.2 %
Add dog waste stations	26	6.1 %
Add murals, statues, and other art	41	9.6 %
Not provided	66	15.4 %
Total	1412	

Q16. Please rate how supportive you would be of the following actions to improve the types of parks and recreation amenities offered to residents.

(N=429)

	Very supportive	Supportive	Neutral	Not supportive	Not at all supportive	Not provided
Acquiring land for parks and facilities in areas that lack parkland	42.4%	24.5%	13.8%	3.3%	5.1%	11.0%
Improving existing parks and facilities through new buildings/ facilities, amenities, paving, trees, etc.	51.3%	26.1%	8.6%	1.6%	0.9%	11.4%
Improving maintenance at existing parks and facilities	59.2%	22.6%	6.1%	1.2%	0.5%	10.5%
Improving access to parks and facilities through trails, sidewalks, bike lanes, safer crossings	54.5%	22.1%	9.8%	1.9%	1.2%	10.5%
Add or enhance destination programs at park facilities	36.1%	26.1%	19.1%	1.9%	1.6%	15.2%
Increase department staffing levels	33.3%	29.4%	17.9%	4.2%	1.9%	13.3%
Provide recreation programs and services	48.3%	24.7%	11.9%	2.8%	0.2%	12.1%

Q16. Please rate how supportive you would be of the following actions to improve the types of parks and recreation amenities offered to residents. (without "not provided")

(N=429)

	Very supportive	Supportive	Neutral	Not supportive	Not at all supportive
Acquiring land for parks and facilities in areas that lack parkland	47.6%	27.5%	15.4%	3.7%	5.8%
Improving existing parks and facilities through new buildings/facilities, amenities, paving, trees, etc.	57.9%	29.5%	9.7%	1.8%	1.1%
Improving maintenance at existing parks and facilities	66.1%	25.3%	6.8%	1.3%	0.5%
Improving access to parks and facilities through trails, sidewalks, bike lanes, safer crossings	60.9%	24.7%	10.9%	2.1%	1.3%
Add or enhance destination programs at park facilities	42.6%	30.8%	22.5%	2.2%	1.9%
Increase department staffing levels	38.4%	33.9%	20.7%	4.8%	2.2%
Provide recreation programs and services	54.9%	28.1%	13.5%	3.2%	0.3%

Q17. Which TWO potential actions from the list in Question 16 would you be MOST WILLING to support with your tax dollars?

<u>Top choice</u>	<u>Number</u>	<u>Percent</u>
Acquiring land for parks and facilities in areas that lack parkland	70	16.3 %
Improving existing parks and facilities through new buildings/facilities, amenities, paving, trees, etc.	128	29.8 %
Improving maintenance at existing parks and facilities	60	14.0 %
Improving access to parks and facilities through trails, sidewalks, bike lanes, safer crossings	46	10.7 %
Add or enhance destination programs at park facilities	9	2.1 %
Increase department staffing levels	9	2.1 %
Provide recreation programs and services	42	9.8 %
Total	364	84.8 %

Q17. Which TWO potential actions from the list in Question 16 would you be MOST WILLING to support with your tax dollars?

<u>2nd Choice</u>	<u>Number</u>	<u>Percent</u>
Acquiring land for parks and facilities in areas that lack parkland	29	6.8 %
Improving existing parks and facilities through new buildings/facilities, amenities, paving, trees, etc.	90	21.0 %
Improving maintenance at existing parks and facilities	66	15.4 %
Improving access to parks and facilities through trails, sidewalks, bike lanes, safer crossings	65	15.2 %
Add or enhance destination programs at park facilities	25	5.8 %
Increase department staffing levels	22	5.1 %
Provide recreation programs and services	52	12.1 %
Total	349	81.4 %

Q17. Which TWO potential actions from the list in Question 16 would you be MOST WILLING to support with your tax dollars? (sum of top 2)

<u>Top choice</u>	<u>Number</u>	<u>Percent</u>
Acquiring land for parks and facilities in areas that lack parkland	99	23.1 %
Improving existing parks and facilities through new buildings/facilities, amenities, paving, trees, etc.	218	50.8 %
Improving maintenance at existing parks and facilities	126	29.4 %
Improving access to parks and facilities through trails, sidewalks, bike lanes, safer crossings	111	25.9 %
Add or enhance destination programs at park facilities	34	7.9 %
Increase department staffing levels	31	7.2 %
Provide recreation programs and services	94	21.9 %
Total	713	

Q18. From the following list, please CHECK ALL the ways you get information about City parks and recreation services.

Communication methods	Number	Percent
City website	245	57.1 %
Social media	213	49.7 %
Word of mouth	216	50.3 %
Promotions at special events	92	21.4 %
Phone app	32	7.5 %
Emails	84	19.6 %
E-newsletter	63	14.7 %
Flyers	96	22.4 %
Radio	48	11.2 %
Other	13	3.0 %
Total	1102	

Q18-10. Other

Please define other	Number	Percent
signage	1	7.7 %
Postings on map board at parks	1	7.7 %
Text	1	7.7 %
Riding by	1	7.7 %
mail	1	7.7 %
SIGNS	1	7.7 %
Driving through a neighborhood	1	7.7 %
My family and friends built the parks	1	7.7 %
google search	1	7.7 %
Physical Mail	1	7.7 %
Riding around.	1	7.7 %
Mail	1	7.7 %
Banners	1	7.7 %
Total	13	100.0 %

Q19 Which THREE methods of communication from the list in 18 would you MOST PREFER the City use to communicate with you about parks, trails, recreation programs and services?

Top choice	Number	Percent
City website	88	20.5 %
Social media	103	24.0 %
Word of mouth	13	3.0 %
Promotions at special events	22	5.1 %
Phone app	25	5.8 %
Emails	60	14.0 %
E-newsletter	35	8.2 %
Flyers	40	9.3 %
Radio	11	2.6 %
Not provided	32	7.5 %
Total	429	100.0 %

Q19 Which THREE methods of communication from the list in 18 would you MOST PREFER the City use to communicate with you about parks, trails, recreation programs and services?

2nd choice	Number	Percent
City website	83	19.3 %
Social media	86	20.0 %
Word of mouth	16	3.7 %
Promotions at special events	26	6.1 %
Phone app	29	6.8 %
Emails	53	12.4 %
E-newsletter	38	8.9 %
Flyers	40	9.3 %
Radio	11	2.6 %
Total	382	89.0 %

Q19 Which THREE methods of communication from the list in 18 would you MOST PREFER the City use to communicate with you about parks, trails, recreation programs and services?

3rd choice	Number	Percent
City website	59	13.8 %
Social media	39	9.1 %
Word of mouth	19	4.4 %
Promotions at special events	46	10.7 %
Phone app	35	8.2 %
Emails	30	7.0 %
E-newsletter	45	10.5 %
Flyers	39	9.1 %
Radio	28	6.5 %
Total	340	79.3 %

Q19. Which THREE methods of communication from the list in 18 would you MOST PREFER the City use to communicate with you about parks, trails, recreation programs and services? (sum of top 3)

Top choice	Number	Percent
City website	230	53.6 %
Social media	228	53.1 %
Word of mouth	48	11.2 %
Promotions at special events	94	21.9 %
Phone app	89	20.7 %
Emails	143	33.3 %
E-newsletter	118	27.5 %
Flyers	119	27.7 %
Radio	50	11.7 %
Not provided	32	7.5 %
Total	1151	

Q20. Compared to other public services (such as police, schools, public facilities, public works, planning, etc.), how important is it to fund parks, trails, and recreation programs and facilities?

How important is it to fund parks, trails, and recreation programs and facilities?	Number	Percent
Much more important	50	11.7 %
More important	19	4.4 %
Equally important	262	61.1 %
Less important	61	14.2 %
Far less important	23	5.4 %
Not provided	14	3.3 %
Total	429	100.0 %

Q20. Compared to other public services (such as police, schools, public facilities, public works, planning, etc.), how important is it to fund parks, trails, and recreation programs and facilities? (without "not provided")

	Number	Percent
City website	83	21.7 %
Social media	86	22.5 %
Word of mouth	16	4.2 %
Promotions at special events	26	6.8 %
Phone app	29	7.6 %
Emails	53	13.9 %
E-newsletter	38	9.9 %
Flyers	40	10.5 %
Radio	11	2.9 %
Total	382	100.0 %

Q21. Given the recent COVID-19/Coronavirus Pandemic, how has your and your household's perception of the value of parks, trails, open spaces, and recreation changed?

How has you and your household's perception changed?	Number	Percent
Value has significantly increased	146	34.0 %
Value has somewhat increased	117	27.3 %
No change	119	27.7 %
Value has somewhat decreased	26	6.1 %
Value has significantly decreased	8	1.9 %
Not provided	13	3.0 %
Total	429	100.0 %

Q21. Given the recent COVID-19/Coronavirus Pandemic, how has your and your household's perception of the value of parks, trails, open spaces, and recreation changed? (without "not provided")

How has you and your household's perception changed?	Number	Percent
Value has significantly increased	146	35.1 %
Value has somewhat increased	117	28.1 %
No change	119	28.6 %
Value has somewhat decreased	26	6.3 %
Value has significantly decreased	8	1.9 %
Total	416	100.0 %

Q22. Based on your perception of value in Question 21, would you want the City to increase, maintain, or reduce future funding for parks, recreation, trails, and open space needs?

<u>Would you want the City to change funding?</u>	<u>Number</u>	<u>Percent</u>
Increase funding	238	55.5 %
Maintain existing funding levels	139	32.4 %
Reduce funding	11	2.6 %
Not sure	27	6.3 %
Not provided	14	3.3 %
Total	429	100.0 %

Q22. Based on your perception of value in Question 21, would you want the City to increase, maintain, or reduce future funding for parks, recreation, trails, and open space needs? (without "not provided")

<u>Would you want the City to change funding?</u>	<u>Number</u>	<u>Percent</u>
Increase funding	238	57.3 %
Maintain existing funding levels	139	33.5 %
Reduce funding	11	2.7 %
Not sure	27	6.5 %
Total	415	100.0 %

Q22a. How would you want the City to fund these needs?

<u>How would you want the City to fund these needs?</u>	<u>Number</u>	<u>Percent</u>
Increase taxes	10	4.2 %
Special Purpose Local Option Sales Tax (SPLOST)	168	70.6 %
Program fees	29	12.2 %
Impact fees	10	4.2 %
Bond issue	8	3.4 %
Not provided	13	5.5 %
Total	238	100.0 %

Q22a. How would you want the City to fund these needs? (without "not provided")

<u>How would you want the City to fund these needs?</u>	<u>Number</u>	<u>Percent</u>
Increase taxes	10	4.4 %
Special Purpose Local Option Sales Tax (SPLOST)	168	74.7 %
Program fees	29	12.9 %
Impact fees	10	4.4 %
Bond issue	8	3.6 %
Total	225	100.0 %

Q23. If you had a budget of \$100 for parks and recreation improvements in Stockbridge, how would you allocate the funds among these categories?

	Mean
Provide recreation programs and services	18.94
Development of new parks	12.63
Development of new walking/biking trails	15.71
Development of new athletic fields	7.32
Improvements/maintenance of existing parks and facilities	25.82
Development of new indoor facilities	16.93
Other	2.66

Q24. Do you think the City should be the primary provider of parks, facilities, and recreation programs?

Do you think the City should be the primary provider of parks, facilities, and recreation programs?

	Number	Percent
Yes	135	31.5 %
No, I think the County should remain the primary provider	115	26.8 %
Not provided	179	41.7 %
Total	429	100.0 %

Q24. Do you think the City should be the primary provider of parks, facilities, and recreation programs? (without "not provided")

Do you think the City should be the primary provider of parks, facilities, and recreation programs?

	Number	Percent
Yes	135	54.0 %
No, I think the County should remain the primary provider	115	46.0 %
Total	250	100.0 %

Q25. Gender: How do you identify?

Gender how do you identify?	Number	Percent
Male	205	47.8 %
Female	209	48.7 %
Non-binary	2	0.5 %
Prefer to self-describe	1	0.2 %
Not provided	12	2.8 %
Total	429	100.0 %

Q25. Gender: How do you identify? (without "Not provided")

Gender how do you identify?	Number	Percent
Male	205	49.2 %
Female	209	50.1 %
Non-binary	2	0.5 %
Prefer to self-describe	1	0.2 %
Total	417	100.0 %

Q18-5. Prefer to self-describe

Please describe your gender	Number	Percent
Gender queer	1	100.0 %
Total	1	100.0 %

Q26. Including yourself, how many people in your household are...

	Number	Percent
Under age 5	82	6.2%
Ages 5-9	107	8.1%
Ages 10-14	98	7.4%
Ages 15-19	89	6.7%
Ages 20-24	102	7.7%
Ages 25-34	123	9.3%
Ages 35-44	180	13.6%
Ages 45-54	185	14.0%
Ages 55-64	190	14.4%
Ages 65-74	123	9.3%
Ages 75-84	34	2.6%
Ages 85+	11	0.8%
Total	1324	100.0%

Q27. Your age:

Your age	Number	Percent
18-24	81	18.9 %
25-34	88	20.5 %
35-44	81	18.9 %
45-64	90	21.0 %
65+	82	19.1 %
Not provided	7	1.6 %
Total	429	100.0 %

Q27. Your age: (without "not provided")

Your age	Number	Percent
18-24	81	19.2 %
25-34	88	20.9 %
35-44	81	19.2 %
45-64	90	21.3 %
65+	82	19.4 %
Total	422	100.0 %

Q28. How many years have you lived in Stockbridge?

How many years have you lived in Stockbridge?	Number	Percent
0-5	107	24.9 %
6-10	68	15.9 %
11-15	79	18.4 %
16-20	82	19.1 %
21-30	63	14.7 %
31+	21	4.9 %
Not provided	9	2.1 %
Total	429	100.0 %

Q28. How many years have you lived in Stockbridge? (without "not provided")

How many years have you lived in Stockbridge?	Number	Percent
0-5	107	25.5 %
6-10	68	16.2 %
11-15	79	18.8 %
16-20	82	19.5 %
21-30	63	15.0 %
31+	21	5.0 %
Total	420	100.0 %

Q29. Are you or other members of your household of Hispanic, Latino, or Spanish ancestry?

Are you or any members of your family of Hispanic, Spanish, or Latino/a/x ancestry?	Number	Percent
Yes	36	8.4 %
No	393	91.6 %
Total	429	100.0 %

Q30. Which of the following best describes your race/ethnicity?

Which best describes your race/ethnicity?	Number	Percent
Asian or Asian Indian	38	8.9 %
Black or African American	270	62.9 %
American Indian or Alaska Native	3	0.7 %
White	90	21.0 %
Hispanic	35	8.2 %
Other	10	2.3 %
Total	446	

Q30-99. Self-describe your race/ethnicity:

Please describe your race/ethnicity	Number	Percent
mixed	7	70.0 %
Multi race household	1	10.0 %
Multiple races	1	10.0 %
multi racial	1	10.0 %
Total	10	100.0 %

Q31. Do you and/or someone in your household have a disability?

Do you and/or someone in your household have a disability?	Number	Percent
Yes	81	18.9 %
No	346	80.7 %
Not provided	2	0.5 %
Total	429	100.0 %

Q31. Do you and/or someone in your household have a disability?(without "not provided")

Do you and/or someone in your household have a disability?	Number	Percent
Yes	81	19.0 %
No	346	81.0 %
Total	427	100.0 %

Q32. What is your annual household income?

What is your annual household income?	Number	Percent
Less than \$30,000	53	12.4 %
\$30,000 to \$59,000	116	27.0 %
\$60,000 to \$99,999	104	24.2 %
\$100,000 to \$129,999	48	11.2 %
\$130,000 or more	42	9.8 %
Prefer not to respond	66	15.4 %
Total	429	100.0 %

Q32. What is your annual household income? (without "prefer not to respond")

What is your annual household income?	Number	Percent
Less than \$30,000	53	14.6 %
\$30,000 to \$59,000	116	32.0 %
\$60,000 to \$99,999	104	28.7 %
\$100,000 to \$129,999	48	13.2 %
\$130,000 or more	42	11.6 %
Total	363	100.0 %



City of Stockbridge

AGENDA ITEM

MEETING DATE

August 30, 2022

FUNDING SOURCE

- ☐ RESOLUTION
- ☐ ORDINANCE
- ☐ CONTRACT APPROVAL/RENEWAL
- ☐ PUBLIC HEARING
- ☐ PRESENTATION
- ☐ BID SELECTION/AWARD
- ☐ TASK ORDER
- ☐ CHANGE ORDER
- ☐ BUDGET AMENDMENT
- ☐ BUDGET TRANSFER
- ☐ PAYMENT APPROVAL
- ☒ OTHER

- ☐ GENERAL FUND
- ☐ FUND BALANCE
- ☒ SPLOST
- ☐ TSPLOST
- ☐ CDBG
- ☒ GRANT FUNDING
- ☐ COUNCIL INITIATIVE
- ☐ PARTNER/SPONSOR
- ☐ DEPARTMENT BUDGET
- ☐ BONDING

ACCOUNT TRANSFER FROM:

ACCOUNT TRANSFER TO:

PRESENTER: Decius T. Aaron

DEPARTMENT: Public Works.

ITEM/PROJECT/EVENT:

FY2024 LMIG List.

BACKGROUND INFORMATION:

Staff is requesting Council approval of FY2024 LMIG list.

SIGNATURES:

CITY MANAGER _____

CITY TREASURER _____

CITY ATTORNEY _____

☐ FINANCIAL IMPACT ☐ N/A

AMOUNT N/A

ATTACHMENTS: ☒

2024 LMIG LIST

Location	From Road	To Road	Subdivision	Miles
SURREY LANE	CARRIAGE LAKE DR	CUL-DE-SAC	CARRIAGE LAKE	0.1
CHARIOT COURT	SURREY LANE	CUL-DE-SAC	CARRIAGE LAKE	0.03
COACH WAY	CARRIAGE LAKE DR	CUL-DE-SAC	CARRIAGE LAKE	0.1
LAKEFRONT COURT	CARRIAGE LAKE DR	CUL-DE-SAC	CARRIAGE LAKE	0.05
CARRIAGE LAKE LANE	CARRIAGE LAKE DR	CUL-DE-SAC	CARRIAGE LAKE	0.1
GALLUP DRIVE	BRUNSWICK CIRCLE	CUL-DE-SAC	PINE GROVE	0.4
GALLUP DRIVE	BRUNSWICK CIRCLE	GALLUP DRIVE	PINE GROVE	0.9
SHATLEY DRIVE	GALLUP DRIVE	CUL-DE-SAC	PINE GROVE	0.03
BRUNSWICK CIRCLE	BALTIMORE AVE.	BALTIMORE AVE.	PINE GROVE	0.5
ROCK LANE	BRANNAN RD.	CUL-DE-SAC	LAKESIDE	0.6
NEEDLETOP CT.	ROCK LANE	CUL-DE-SAC	LAKESIDE	0.1
FALCONS RIDGE	HAWK EYE CT.	CUL-DE-SAC	LAKESIDE	0.1
ENCLAVE TRAIL	VISTA CREEK DR.	THORNWICK TRACE	MONARCH VILLAGE	0.05
CHELSEA WOOD CT.	VISTA CREEK DR.	CUL-DE-SAC	MONARCH VILLAGE	0.1
REDBUD LN.	COUNTRY CLUB DR. N.	DEERWOOD DR.	WINDSONG	0.2
DEERWOOD DR.	CITY LIMIT (755 Deerwood Drive)	CUL-DE-SAC	WINDSONG	0.7
WILLOW HILL LN.	COUNTRY CLUB DR. N.	DEERWOOD DR.	WINDSONG	0.3
LYTTON CT.	SUNDERLAND WAY	CUL-DE-SAC	WYNGATE LAKESIDE	0.04
CHAUCER WAY	SUNDERLAND WAY	CUL-DE-SAC	WYNGATE LAKESIDE	0.2
PARAMOUNT DRIVE	Cul-De-Sac	CUL-DE-SAC	THE SUMMIT	0.3
FAIRHAVEN BLVD.	FAIRHAVEN CT.	SHEFFIELD COURT	APPLETON	0.3

TOTAL MILEAGE= 5.2



City of Stockbridge

AGENDA ITEM

MEETING DATE

August 30, 2022

FUNDING SOURCE

- ☐ RESOLUTION
- ☐ ORDINANCE
- ☒ CONTRACT APPROVAL/RENEWAL
- ☐ PUBLIC HEARING
- ☐ PRESENTATION
- ☐ BID SELECTION/AWARD
- ☐ TASK ORDER
- ☐ CHANGE ORDER
- ☐ BUDGET AMENDMENT
- ☐ BUDGET TRANSFER
- ☐ PAYMENT APPROVAL
- ☐ OTHER

- ☐ GENERAL FUND
- ☐ FUND BALANCE
- ☐ SPLOST
- ☐ TSPLOST
- ☐ CDBG
- ☐ GRANT FUNDING
- ☐ COUNCIL INITIATIVE
- ☐ PARTNER/SPONSOR
- ☐ DEPARTMENT BUDGET
- ☐ BONDING

ACCOUNT TRANSFER FROM:

ACCOUNT TRANSFER TO:

PRESENTER: Decius T. Aaron

DEPARTMENT: Public Works.

ITEM/PROJECT/EVENT:

T-Mobile contract renewal.

BACKGROUND INFORMATION:

T-Mobile is requesting to renew their lease at 4617 North Henry BLVD (Million-Gallon Water Tank). The lease ends on February 15, 2023.

SIGNATURES:

CITY MANAGER _____

CITY TREASURER John Wigger

CITY ATTORNEY _____

☐ FINANCIAL IMPACT ☐ N/A

AMOUNT N/A

ATTACHMENTS: ☒

THIRD AMENDMENT TO PCS SITE AGREEMENT

This Third Amendment to PCS SITE Agreement (the "**Third Amendment**") is effective as of the last signature below (the "**Effective Date**"), by and between CITY OF STOCKBRIDGE, a Georgia body politic ("**Landlord**"), and SprintCom LLC (formerly a corporation), a Kansas limited liability company ("**Tenant**") (each a "**Party**", or collectively, the "**Parties**").

Landlord and Tenant entered into that certain PCS SITE Agreement dated February 16, 1998, including that certain First Amendment dated April 25, 2007, including that Second Amendment dated March 9, 2015 ~~including~~ all amendments, collectively, the ("**Lease**") regarding the leased premises ("**Premises**") located at 4617 North Henry Boulevard, Stockbridge, Georgia 30281 (the "**Property**").

For good and valuable consideration, Landlord and Tenant agree as follows:

1. At the expiration of the Lease, the term of the Lease will automatically be extended for five (5) additional and successive five (5) year terms, each included as Renewal Term provided that Tenant may elect not to renew by providing Landlord at least thirty (30) days' notice prior to the expiration of the then current Renewal Term.
2. At the commencement of the first Renewal Term provided for in this Third Amendment, Tenant shall pay Landlord Three Thousand Five Hundred and 00/100 Dollars (\$3,500) per month as ~~Rent~~RentLicense Fee, partial calendar year to be prorated in advance, by the fifth (5th) day of each calendar month. Thereafter, notwithstanding anything to the contrary in the Lease, the ~~Rent~~RentLicense Fee will escalate by 15% on the first day of each Renewal Term. Where duplicate ~~Rent~~RentLicense Fee would occur, a credit shall be taken by Tenant for any prepayment of duplicate ~~Rent~~RentLicense Fee by Tenant.
3. Tenant shall have the right to assign, or otherwise transfer the Lease, upon Tenant's delivery to Landlord of written notice of any assignment or transfer by Tenant. Tenant shall be relieved of all liabilities and obligations and Landlord shall look solely to the assignee, or transferee for performance under the Lease. Tenant shall have the right to sublease the Lease without the need for Landlord's consent.
4. All notices, requests, demands and other communications shall be in writing and shall be deemed to have been delivered upon receipt or refusal to accept delivery, and are effective only when deposited into the U.S. certified mail, return receipt requested, or when sent via a nationally recognized courier to the addresses set forth below. Landlord or Tenant may from time to time designate any other address for this purpose by providing written notice to the other Party.

If to Tenant:

Sprint Property Services
Sprint Site ID: AT03XC119
Mailstop KSOPHD0101-Z2650
6220 Sprint Parkway
Overland Park, Kansas 66251-2650

If to Landlord:

City of Stockbridge
Attn: City Clerk
4640 North Henry Boulevard
Stockbridge, Georgia 30281

With a copy to:

Sprint Law Department
Sprint Site ID: AT03XC119
Attn.: Real Estate Attorney
Mailstop KSOPHD0101-Z2020
6220 Sprint Parkway
Overland Park, Kansas 66251-2020

5. Tenant and Landlord will reasonably cooperate with each other's requests to approve permit applications and other documents related to the Property without additional payment or consideration.
6. Any charges payable under the Lease other than ~~Rent~~License Fee shall be billed by Landlord to Tenant within twelve (12) months from the date in which the charges were incurred or due; otherwise the same shall be deemed time-barred and be forever waived and released by Landlord.
7. Except as expressly set forth in this Third Amendment, the Lease otherwise is unmodified. To the extent any provision contained in this Third Amendment conflicts with the terms of the Lease, the terms and provisions of this Third Amendment shall control. Each reference in the Lease to itself shall be deemed also to refer to this Third Amendment.
8. This this Third Amendment may be executed in duplicate counterparts, each of which will be deemed an original. Signed electronic, scanned, or facsimile copies of this this Third Amendment will legally bind the Parties to the same extent as originals.
9. Each of the Parties represents and warrants that it has the right, power, legal capacity and authority to enter into and perform its respective obligations under this Third Amendment. Landlord represents and warrants to Tenant that the consent or approval of a third party has either been obtained or is not required with respect to the execution of Third Amendment. If Landlord is represented by any property manager, broker or any other leasing agent ("Agent"), then (a) Landlord is solely is responsible for all commission, fees or other payment to Agent and (b) Landlord shall not impose any fees on Tenant to

compensate or reimburse Landlord for the use of Agent, including any such commissions, fees or other payments arising from negotiating or entering into this Third Amendment or any future amendment.

10. This Third Amendment will be binding on and inure to the benefit of the Parties herein, their heirs, executors, administrators, successors-in-interest and assigns.

IN WITNESS, the Parties execute this Third Amendment as of the Effective Date.

Landlord:

City of Stockbridge, a Georgia body politic

By: _____

Print Name: _____

Title: _____

Date: _____

Tenant:

SprintCom LLC, a Kansas limited liability company

By: _____

Print Name: _____

Title: _____

Date: _____



City of Stockbridge

AGENDA ITEM

MEETING DATE

August 30, 2022

FUNDING SOURCE

- ☒ RESOLUTION
- ☐ ORDINANCE
- ☐ CONTRACT APPROVAL/RENEWAL
- ☐ PUBLIC HEARING
- ☐ PRESENTATION
- ☐ BID SELECTION/AWARD
- ☐ TASK ORDER
- ☐ CHANGE ORDER
- ☐ BUDGET AMENDMENT
- ☐ BUDGET TRANSFER
- ☐ PAYMENT APPROVAL
- ☐ OTHER

- ☐ GENERAL FUND
- ☐ FUND BALANCE
- ☐ SPLOST
- ☐ TSPLOST
- ☐ CDBG
- ☐ GRANT FUNDING
- ☐ COUNCIL INITIATIVE
- ☐ PARTNER/SPONSOR
- ☒ DEPARTMENT BUDGET
- ☐ BONDING

ACCOUNT TRANSFER FROM:

ACCOUNT TRANSFER TO:

PRESENTER: Decius T. Aaron

DEPARTMENT: Public Works.

ITEM/PROJECT/EVENT:

Lighting proposals from GA Power.

BACKGROUND INFORMATION:

The Public Works Department is requesting City Council's approval of GA Power lighting proposals for enhanced streetlights.

SIGNATURES:

CITY MANAGER _____

CITY TREASURER *John Wiggins* _____

CITY ATTORNEY _____

☐ FINANCIAL IMPACT ☐ N/A

AMOUNT \$115,029.00

ATTACHMENTS: ☒

GA POWER LIGHTING PROPOSALS

2022

Location	Number of Lights	Wattage	Monthly Cost	Annual Cost
Eagles Landing PKWY @ Hwy 42	12	100	\$ 462	\$ 5,544
Eagles Landing PKWY @ Hwy 42	8	280	\$ 396	\$ 4,752
Eagles Landing PKWY @ Country Club Drive	8	280	\$ 435	\$ 5,220
Flippen Road/North Henry BLVD	4	161	\$ 170	\$ 2,040
Patrick Henry @Jodeco Road	8	280	\$ 396	\$ 4,752
Hudson Bridge to Quik Trip	28	120 and 180	\$ 1,148	\$ 13,776
Hudson Bridge @ I-75 to Hwy 42	67	280	\$ 3,294	\$ 39,525
Campground Road @ Hwy 42	4	210	\$ 182	\$ 2,184
Intersection of Hudson Bridge Road/Rock Quarry Road	8	280	\$ 396	\$ 4,752
Davidson Parkway (11 120 W, 1 210 W, 2 280 W)	14	120,210 and 280	\$ 720	\$ 8,640
Old Atlanta Road (15 100 W, 12 120 W and 3 280 W)	30	100,120 and 280	\$ 1,987	\$ 23,844
Total	191		\$ 9,586	\$ 115,029



City of Stockbridge
4640 N. Henry Blvd
Stockbridge, GA

June 23, 2022

Dear Sirs,

Thank you for allowing Georgia Power to serve your energy and site lighting needs. We greatly appreciate the opportunity to earn your business every day.

Georgia Power Company proposes the following solution for an LED lighting upgrade at:

Eagles Landing – I-75 – Highway 42

- Remove five (5) existing LED fixtures
- Install sixty-seven (67) new 280w Archeon LED fixtures
- Install six (6) new 40' wooden poles
- Install approximately 2,180 of new overhead conductor
- Provide electricity required to operate the system at a reduced rate
- Provide all future required maintenance

Service Agreement:

Standard Service Agreement: 1-month initial term, automatically renews month to month after the initial term. Georgia Power retains ownership of the system/installed components.

Prepayment Required = \$0.00
Monthly service fee = \$3,293.72

Prepayment = \$113,361.72
Monthly Service Fee = \$1,672.99

Cooper Lighting Archeon Fixture





Lighting Layout

Mapping available upon request. Layout expands over 13 pages.

Please let me know if you have any questions and how you would like to proceed.
This proposal is valid for (30) days from the above date.

Sincerely,



Joe Cobb
Georgia Power Company
Lighting & Smart Services

770-550-2028
jocobb@southernco.com

Lighting Services Agreement



Customer Legal Name CITY OF STOCKBRIDGE DBA _____

Service Address 0 EAGLES LANDING PKWY STOCKBRIDGE GA 30281 County Henry County

Mailing Address 4640 N. HENRY BLVD STOCKBRIDGE GA 30281

Email daaron@cityofstockbridge-ga.gov Tel # 678-373-6765 Alt Tel # _____

Tax ID# 5620 Business Description Municipality

Existing Customer Yes ☒ No ☐ If Yes (and if possible), does customer want the Service added to an existing account? Yes ☐ No ☒ If Yes, which Account Number? _____

Selected Components				
Action	Qty	Wattage	Type	Description
INS	67	280	LED	Area

Service Cost (\$)	Regulated Cost (\$)*	Monthly Cost (\$)*	Term (Months)	1
\$2,660.57	\$633.15	\$3,293.72		

* The actual Regulated Cost will be calculated using the tariffs approved by Georgia Public Service Commission at the time of billing. The estimate is based on Summer Rates in effect at the time of this proposal. Excludes applicable sales tax.

Project Notes:
Remove 5 existing lower output LED fixtures, install 67 new LED fixtures per above, along with 6 new 40' wood poles and approximately 2,180' of new overhead conductor along Eagles Landing from I-75 to Highway 42.

Customer agrees to this Lighting Services Agreement with Georgia Power Company under the attached terms and conditions and authorizes all actions noted on this agreement.

Customer also agrees to allow removal of existing lights. Yes ☒ N/A ☐

Type	Customer	Tariff	Content	Pre-Payment (\$)
NESC	Gov	EOL	NLC	\$0.00

Customer recognizes that the individual signing this Agreement on its behalf has authority to do so.

Customer Authorization	Georgia Power Authorization
Signature:	Signature:
Print Name:	Print Name: Joe Cobb
Print Title:	Print Title: Account Exec
Date:	Date:

TERMS AND CONDITIONS (*Lighting – Governmental Service*)

1. **Agreement Scope.** This Lighting Services Agreement ("Agreement") establishes the terms and conditions under which Georgia Power Company ("GPC") will provide lighting and related service (collectively, the "Service") to the customer identified on Page 1 ("Customer") at the Service Address shown on Page 1 (the "Premises"). GPC may install, update, modify, or replace any GPC-owned pole, base, wiring, conduit, fixture, control, equipment, device, or related item at the Premises (collectively, "GPC Assets") for any reason related to the Service or to use of GPC Assets.
2. **Term and Termination.** The initial Agreement term is stated on Page 1, calculated from the date of the first bill. After the initial term, this Agreement automatically renews on a month-to-month basis until terminated by either party by providing written notice of intent to terminate to the other party (in accordance with the notice provisions of the *Miscellaneous* section below) at least 30 days before the desired termination date. The initial term and any renewal term or terms are collectively the "Term."
3. **Intent and Title.** This Agreement governs GPC's provision of the Service to Customer and is not a sale, lease, or licensing of goods, equipment, property, or assets of any kind. GPC retains the sole and exclusive right, title, and interest in and to all GPC Assets. Customer acknowledges that GPC Assets, although attached to real property, always will remain the exclusive personal property of GPC and that GPC may remove GPC Assets upon Agreement termination. **GPC makes no representation or warranty regarding treatment of this transaction by the Internal Revenue Service or the status of this transaction under any federal or state tax law. Customer enters into this Agreement in sole reliance upon its own advisors.**
4. **Payment.** GPC will invoice Customer monthly for the Monthly Cost as described on Page 1. The Service Cost portion of the Monthly Cost will renew at the amount shown on Page 1, but the Regulated Cost portion will be determined by the applicable Georgia Public Service Commission-approved tariff at the time of billing. Customer agrees to pay the total amount billed in full by the invoice due date. If a balance is outstanding past the due date, Customer acknowledges that GPC may require Customer to pay a deposit of up to two times the Estimated Monthly Charge in order to continue Service. If applicable, Customer must provide a copy of its Georgia sales tax exemption certificate. Customer must pay costs associated with any Customer-initiated change to the Service after the date of this Agreement.
5. **Premises Activity.** Customer hereby grants to GPC and its contractors, agents, and representatives the right and license to enter the Premises at any time to perform any activity related to the Service or to GPC's use of the GPC Assets, including the right to access the Premises with vehicles, GPC Assets, or other tools or equipment, and to survey, dig, or excavate, in order to: (i) install and connect GPC Assets, provide Service, or provide or install any other service; (ii) inspect, maintain, test, replace, repair, disconnect, or remove GPC Assets; (iii) install additional equipment or devices on GPC Assets; or (iv) conduct any other activity reasonably related to the Service or GPC Assets (collectively, "GPC Activity"). Customer represents or warrants that it has the right to permit GPC to provide the Service and to perform the GPC Activity upon the Premises and, if applicable, has obtained express written authority and required permission from all Premises owners, and any other person or entity with rights in the Premises, to enter into this Agreement and to authorize the GPC Activity and the Service.
6. **Installation and Underground Work.** Customer recognizes that the Service requires installation of GPC Assets. Customer warrants or covenants that: (i) the Premises' final grade will vary no more than six inches from the grade existing at the time of installation; and (ii) if applicable and required for proper installation, Premises property lines will be clearly marked before installation.
 - A. **Customer Work.** If GPC, upon Customer's request, allows Customer, itself or through a third party, to perform any activity related to installation of GPC Assets (including trenching), Customer warrants or covenants that the work will meet GPC's installation specifications (which GPC will provide to Customer and which are incorporated by this reference). Customer must provide GPC at least 10 days' prior written notice of its schedule for the work, so that GPC can schedule GPC's installation work promptly thereafter. Customer will be responsible for any additional costs arising from non-compliance with GPC's specifications, Customer's failure to complete Customer's work by the agreed completion date, or failure to provide GPC timely notice of any schedule change.
 - B. **Underground Facility/Obstruction Not Subject to Dig Law.** Because GPC Activity may require excavation not subject to the Georgia Utility Facility Protection Act (O.C.G.A. §§25-9-1 – 25-9-13) ("Dig Law"), Customer must mark any private utility or facility (e.g., gas/water/sewer line; irrigation facility; fiber/data/communication line) or other underground obstruction at the Premises that is not subject to the Dig Law. If GPC causes or incurs damage due to Customer's failure to mark a private facility or obstruction before GPC commences GPC Activity, Customer is responsible for all damages and any loss or damage resulting from any such delay.
 - C. **Unforeseen Condition.** The estimated charges shown on Page 1 include no allowance for subsurface rock, wetland, underground stream, buried waste, unsuitable soil, underground obstruction, archeological artifact, burial ground, threatened or endangered species, hazardous substance, or similar condition ("Unforeseen Condition"). If GPC encounters an Unforeseen Condition in connection with any GPC Activity, GPC, in its sole discretion, may stop all GPC Activity until Customer either remedies the condition or agrees to reimburse all GPC costs arising from the condition. Customer is responsible for all costs of modification or change to GPC Assets requested by Customer or dictated by an Unforeseen Condition or circumstance outside GPC's control.
7. **GPC Asset Protection and Damage.** Throughout the Term, in the event of any work or digging near GPC Assets, Customer (or any person or entity working on Customer's behalf) must: (i) provide notices and locate requests to the Georgia Utilities Protection Center ("UPC") and other utility owners or operators as required by the then-current Dig Law; (ii) coordinate with the UPC and any utility facility owner/operator as required by the Dig Law; and (iii) comply with the High-voltage Safety Act (O.C.G.A. §§46-3-30 – 46-3-40). As between Customer and GPC, Customer is responsible for any damage arising from failure to comply with applicable law or for damage to GPC Assets caused by anyone other than GPC or a GPC contractor, agent, or representative.
8. **Pole Attachments.** Nothing in this Agreement conveys to Customer any right to attach or affix anything to any GPC Asset. Customer agrees that it will not, and will not permit others to, rearrange, disconnect, remove, relocate, repair, alter, tamper with, or otherwise interfere with any GPC Asset. If Customer desires to attach or affix anything to GPC Assets, Customer must first obtain GPC's written consent. Customer may call GPC Lighting and Smart Services business unit at 1-888-660-5890 to request consent.
9. **Interruption of Service.** Customer understands that Service is provided on an "as is" and "as available" basis and may be interrupted. If there is a Service interruption, Customer must notify GPC. Following notice, GPC will restore Service, at no cost to Customer. Customer may notify GPC by either calling 1-888-660-5890 or by reporting online at: <https://www.georgiapower.com/community/outages-and-stormcenter/power-outage-overview/street-light-outage.html>.
10. **Disclaimer; Damages.** GPC makes no covenant, warranty, or representation of any kind (including warranty of fitness for a particular purpose, merchantability, or non-infringement) regarding Service, GPC Assets, or any GPC Activity. Customer acknowledges that, due to the unique characteristics of the Premises, Customer's needs, or selection of GPC Assets, the Service may not follow IESNA guidelines. Customer waives any right to consequential, special, indirect, treble, exemplary, incidental, punitive, loss of business reputation, interruption of Service or loss of use (including loss of revenue, profits, or capital costs) damages in connection with the loss or interruption of Service, GPC Assets, or this Agreement, or arising from damage, hindrance, or delay involving the Service, GPC Assets, or this Agreement, whether or not reasonable, foreseeable, contemplated, or avoidable. To the extent GPC is liable under this Agreement, and to the extent allowed by applicable law, GPC's liability is expressly limited to: (i) with respect to the Service purchased by Customer, the annual amount paid by Customer for the Service; or (ii) with respect to any other liability, to proven direct damages in an amount not to exceed \$100.00. Customer is solely responsible for safety of the Premises; Customer agrees that GPC has no obligation to ensure safety of the Premises and that GPC has no liability for any personal injury, real or personal property damage or loss, or negative impact to Customer or any third party that occurs at the Premises.
11. **Risk Allocation.** Each party will be responsible for its own acts and the results of its acts, except as otherwise described in this Agreement.
12. **Georgia Security, Immigration, and Compliance Act.** Customer is a "public employer" as defined by O.C.G.A. § 13-10-91 and this is a contract for physical performance of services in Georgia. Compliance with O.C.G.A. § 13-10-91 is a condition of this Agreement and is mandatory. GPC will provide to Customer a contractor's affidavit for installation services as required by O.C.G.A. § 13-10-91. If GPC employs any subcontractor in connection with installation under this Agreement, GPC also will secure from each subcontractor an affidavit attesting to compliance with O.C.G.A. § 13-10-91.
13. **Default.** Customer is in default if Customer: (i) does not pay the entire amount owed to GPC within 45 days after the due date; (ii) terminates this Agreement without proper notice and prior to the end of the then-current Term; or (iii) breaches any material term, warranty, covenant, or representation of this Agreement. GPC's waiver of a past or concurrent default will not waive any other default. If a default occurs, GPC may: (a) immediately terminate this Agreement; (b) remove any GPC Asset from the Premises; or (c) seek any available remedy provided by law, including the right to collect any past due amount, or any amount due for the Service during the remaining Term.
14. **Miscellaneous.** This Agreement contains the parties' entire agreement relating to the Service, GPC Assets, and GPC Activity and replaces any prior agreement, written or oral. Subject to applicable law, GPC may modify the terms of this Agreement by providing 30 days' prior written notice of such modification to Customer. If Customer uses the Service or makes any payment for the Service on or after the modification effective date, Customer accepts the modification. GPC's address for notice is 1790 Montreal Circle, Tucker, GA 30084-6801; Customer's address for notice is stated on Page 1. Either party may update administrative or contact information (e.g., address, phone, website) at any time by written notice to the other. Customer will not assign, in whole or in part, this Agreement or any right or obligation it has under this Agreement; any such assignment without GPC's prior written consent will be void and of no effect. In this Agreement: (i) "include(ing)" means "include, but are not limited to" or "including, without limitation"; (ii) "or" means "either or both" ("A or B" means "A or B or both A and B"); (iii) "e.g." means "for example, including, without limitation"; and (iv) "written" or "in writing" includes email communication. Georgia law governs this Agreement. If a court rules an Agreement provision unenforceable to any extent, the rest of that provision and all other provisions remain effective.



February 22, 2022

CITY OF STOCKBRIDGE
PATRICK HENRY AT JODECO
STOCKBRIDGE, GA 30281

Thank you for being a valued Georgia Power customer. We look forward to servicing all of your outdoor lighting needs. The following proposal is for install a new Georgia Power Company owned Outdoor Lighting LED System.

Per your request, Georgia Power Company proposes the following estimate:



- Install (8) 251 w LED AREA FIXTURES

BILLING OPTIONS:

Standard Operating Lease: 1-month agreement, automatically renews month to month, lease price is fixed. Georgia Power retains ownership of the system. **All materials, labor, energy & maintenance to operate the system are included.**

Upfront payment required - \$0

Monthly lease amount (energy included) - \$629.52

-OR-

Upfront payment required - \$25,000

Monthly lease amount (energy included) - \$264.00

Please let me know if you have any questions. This proposal is valid for (30) days from the above date.

Should you have any questions, please call me at the number listed below or email me at your convenience.

Sincerely,

Jennifer L. Williams

Account Executive

Georgia Power Outdoor Lighting

C: 678-218-8940

jennwill@southernco.com

<https://www.georgiapower.com/business/electric-products/outdoor-lighting/>

Lighting Services Agreement



Customer Legal Name STOCKBRIDGE CITY OF DBA _____

Service Address 100 EAGLES LANDING PKWY STOCKBRIDGE GA 30281 County Henry - GA

Mailing Address 4640 N HENRY BLVD STOCKBRIDGE GA 30281

Email DAaron@cityofstockbridge-ga.gov Tel # 678-373-6765 Alt Tel # _____

Tax ID# 5620 Business Description _____

Existing Customer Yes ☒ No ☐ If Yes (and if possible), does customer want the Service added to an existing account? Yes ☐ No ☒ If Yes, which Account Number? _____

Selected Components				
Action	Qty	Wattage	Type	Description
INS	8	250	LED	Area
Service Cost (\$)		Regulated Cost (\$)*	Monthly Cost (\$)*	
\$562.16		\$67.36	\$629.52	
			Term (Months)	1

* The actual Regulated Cost will be calculated using the tariffs approved by Georgia Public Service Commission at the time of billing. The estimate is based on Summer Rates in effect at the time of this proposal. Excludes applicable sales tax.

Project Notes:

Customer agrees to this Lighting Services Agreement with Georgia Power Company under the attached terms and conditions and authorizes all actions noted on this agreement.

Customer also agrees to allow removal of existing lights. Yes ☐ N/A ☐

Type	Customer	Tariff	Content	Pre-Payment (\$)
NESC	Gov	EOL	NLC	\$0.00

Customer recognizes that the individual signing this Agreement on its behalf has authority to do so.

Customer Authorization	Georgia Power Authorization
Signature:	Signature:
Print Name:	Print Name: Jennifer Williams
Print Title:	Print Title: Account Exec
Date:	Date:

TERMS and CONDITIONS (Lighting – Governmental Service)

1. **Agreement Scope.** This Lighting Services Agreement (“Agreement”) establishes the terms and conditions under which Georgia Power Company (“GPC”) will provide lighting and related service (collectively, the “Service”) to the customer identified on Page 1 (“Customer”) at the Service Address shown on Page 1 (the “Premises”). GPC may install, update, modify, or replace any GPC-owned pole, base, wiring, conduit, fixture, control, equipment, device, or related item at the Premises (collectively, “GPC Assets”) for any reason related to the Service or to use of GPC Assets.
2. **Term and Termination.** The initial Agreement term is stated on Page 1, calculated from the date of the first bill. After the initial term, this Agreement automatically renews on a month-to-month basis until terminated by either party by providing written notice of intent to terminate to the other party (in accordance with the notice provisions of the *Miscellaneous* section below) at least 30 days before the desired termination date. The initial term and any renewal term or terms are collectively the “Term.”
3. **Intent and Title.** This Agreement governs GPC’s provision of the Service to Customer and is not a sale, lease, or licensing of goods, equipment, property, or assets of any kind. GPC retains the sole and exclusive right, title, and interest in and to all GPC Assets. Customer acknowledges that GPC Assets, although attached to real property, always will remain the exclusive personal property of GPC and that GPC may remove GPC Assets upon Agreement termination. **GPC makes no representation or warranty regarding treatment of this transaction by the Internal Revenue Service or the status of this transaction under any federal or state tax law. Customer enters into this Agreement in sole reliance upon its own advisors.**
4. **Payment.** GPC will invoice Customer monthly for the Monthly Cost as described on Page 1. The Service Cost portion of the Monthly Cost will renew at the amount shown on Page 1, but the Regulated Cost portion will be determined by the applicable Georgia Public Service Commission-approved tariff at the time of billing. Customer agrees to pay the total amount billed in full by the invoice due date. If a balance is outstanding past the due date, Customer acknowledges that GPC may require Customer to pay a deposit of up to two times the Estimated Monthly Charge in order to continue Service. If applicable, Customer must provide a copy of its Georgia sales tax exemption certificate. Customer must pay costs associated with any Customer-initiated change to the Service after the date of this Agreement.
5. **Premises Activity.** Customer hereby grants to GPC and its contractors, agents, and representatives the right and license to enter the Premises at any time to perform any activity related to the Service or to GPC’s use of the GPC Assets, including the right to access the Premises with vehicles, GPC Assets, or other tools or equipment, and to survey, dig, or excavate, in order to: (i) install and connect GPC Assets, provide Service, or provide or install any other service; (ii) inspect, maintain, test, replace, repair, disconnect, or remove GPC Assets; (iii) install additional equipment or devices on GPC Assets; or (iv) conduct any other activity reasonably related to the Service or GPC Assets (collectively, “GPC Activity”). Customer represents or warrants that it has the right to permit GPC to provide the Service and to perform the GPC Activity upon the Premises and, if applicable, has obtained express written authority and required permission from all Premises owners, and any other person or entity with rights in the Premises, to enter into this Agreement and to authorize the GPC Activity and the Service.
6. **Installation and Underground Work.** Customer recognizes that the Service requires installation of GPC Assets. Customer warrants or covenants that: (i) the Premises’ final grade will vary no more than six inches from the grade existing at the time of installation; and (ii) if applicable and required for proper installation, Premises property lines will be clearly marked before installation.
 - A. **Customer Work.** If GPC, upon Customer’s request, allows Customer, itself or through a third party, to perform any activity related to installation of GPC Assets (including trenching), Customer warrants or covenants that the work will meet GPC’s installation specifications (which GPC will provide to Customer and which are incorporated by this reference). Customer must provide GPC at least 10 days’ prior written notice of its schedule for the work, so that GPC can schedule GPC’s installation work promptly thereafter. Customer will be responsible for any additional costs arising from non-compliance with GPC’s specifications, Customer’s failure to complete Customer’s work by the agreed completion date, or failure to provide GPC timely notice of any schedule change.
 - B. **Underground Facility/Obstruction Not Subject to Dig Law.** Because GPC Activity may require excavation not subject to the Georgia Utility Facility Protection Act (O.C.G.A. §§25-9-1 – 25-9-13) (“Dig Law”), Customer must mark any private utility or facility (e.g., gas/water/sewer line; irrigation facility; fiber/data/communication line) or other underground obstruction at the Premises that is not subject to the Dig Law. If GPC causes or incurs damage due to Customer’s failure to mark a private facility or obstruction before GPC commences GPC Activity, Customer is responsible for all damages and any loss or damage resulting from any such delay.
 - C. **Unforeseen Condition.** The estimated charges shown on Page 1 include no allowance for subsurface rock, wetland, underground stream, buried waste, unsuitable soil, underground obstruction, archeological artifact, burial ground, threatened or endangered species, hazardous substance, or similar condition (“Unforeseen Condition”). If GPC encounters an Unforeseen Condition in connection with any GPC Activity, GPC, in its sole discretion, may stop all GPC Activity until Customer either remedies the condition or agrees to reimburse all GPC costs arising from the condition. Customer is responsible for all costs of modification or change to GPC Assets requested by Customer or dictated by an Unforeseen Condition or circumstance outside GPC’s control.
7. **GPC Asset Protection and Damage.** Throughout the Term, in the event of any work or digging near GPC Assets, Customer (or any person or entity working on Customer’s behalf) must: (i) provide notices and locate requests to the Georgia Utilities Protection Center (“UPC”) and other utility owners or operators as required by the then-current Dig Law; (ii) coordinate with the UPC and any utility facility owner/operator as required by the Dig Law; and (iii) comply with the High-voltage Safety Act (O.C.G.A. §§46-3-30 – 46-3-40). As between Customer and GPC, Customer is responsible for any damage arising from failure to comply with applicable law or for damage to GPC Assets caused by anyone other than GPC or a GPC contractor, agent, or representative.
8. **Pole Attachments.** Nothing in this Agreement conveys to Customer any right to attach or affix anything to any GPC Asset. Customer agrees that it will not, and will not permit others to, rearrange, disconnect, remove, relocate, repair, alter, tamper with, or otherwise interfere with any GPC Asset. If Customer desires to attach or affix anything to GPC Assets, Customer must first obtain GPC’s written consent. Customer may call GPC Lighting and Smart Services business unit at 1-888-660-5890 to request consent.
9. **Interruption of Service.** Customer understands that Service is provided on an “as is” and “as available” basis and may be interrupted. If there is a Service interruption, Customer must notify GPC. Following notice, GPC will restore Service, at no cost to Customer. Customer may notify GPC by either calling 1-888-660-5890 or by reporting online at: <https://www.georgiapower.com/community/outages-and-stormcenter/power-outage-overview/street-light-outage.html>.
10. **Disclaimer; Damages.** GPC makes no covenant, warranty, or representation of any kind (including warranty of fitness for a particular purpose, merchantability, or non-infringement) regarding Service, GPC Assets, or any GPC Activity. Customer acknowledges that, due to the unique characteristics of the Premises, Customer’s needs, or selection of GPC Assets, the Service may not follow IESNA guidelines. Customer waives any right to consequential, special, indirect, treble, exemplary, incidental, punitive, loss of business reputation, interruption of Service or loss of use (including loss of revenue, profits, or capital costs) damages in connection with the loss or interruption of Service, GPC Assets, or this Agreement, or arising from damage, hindrance, or delay involving the Service, GPC Assets, or this Agreement, whether or not reasonable, foreseeable, contemplated, or avoidable. To the extent GPC is liable under this Agreement, and to the extent allowed by applicable law, GPC’s liability is expressly limited to: (i) with respect to the Service purchased by Customer, the annual amount paid by Customer for the Service; or (ii) with respect to any other liability, to proven direct damages in an amount not to exceed \$100.00. Customer is solely responsible for safety of the Premises; Customer agrees that GPC has no obligation to ensure safety of the Premises and that GPC has no liability for any personal injury, real or personal property damage or loss, or negative impact to Customer or any third party that occurs at the Premises.
11. **Risk Allocation.** Each party will be responsible for its own acts and the results of its acts, except as otherwise described in this Agreement.
12. **Georgia Security, Immigration, and Compliance Act.** Customer is a “public employer” as defined by O.C.G.A. § 13-10-91 and this is a contract for physical performance of services in Georgia. Compliance with O.C.G.A. § 13-10-91 is a condition of this Agreement and is mandatory. GPC will provide to Customer a contractor’s affidavit for installation services as required by O.C.G.A. § 13-10-91. If GPC employs any subcontractor in connection with installation under this Agreement, GPC also will secure from each subcontractor an affidavit attesting to compliance with O.C.G.A. § 13-10-91.
13. **Default.** Customer is in default if Customer: (i) does not pay the entire amount owed to GPC within 45 days after the due date; (ii) terminates this Agreement without proper notice and prior to the end of the then-current Term; or (iii) breaches any material term, warranty, covenant, or representation of this Agreement. GPC’s waiver of a past or concurrent default will not waive any other default. If a default occurs, GPC may: (a) immediately terminate this Agreement; (b) remove any GPC Asset from the Premises; or (c) seek any available remedy provided by law, including the right to collect any past due amount, or any amount due for the Service during the remaining Term.
14. **Miscellaneous.** This Agreement contains the parties’ entire agreement relating to the Service, GPC Assets, and GPC Activity and replaces any prior agreement, written or oral. Subject to applicable law, GPC may modify the terms of this Agreement by providing 30 days’ prior written notice of such modification to Customer. If Customer uses the Service or makes any payment for the Service on or after the modification effective date, Customer accepts the modification. GPC’s address for notice is 1790 Montreal Circle, Tucker, GA 30084-6801; Customer’s address for notice is stated on Page 1. Either party may update administrative or contact information (e.g., address, phone, website) at any time by written notice to the other. Customer will not assign, in whole or in part, this Agreement or any right or obligation it has under this Agreement; any such assignment without GPC’s prior written consent will be void and of no effect. In this Agreement: (i) “include(ing)” means “include, but are not limited to” or “including, without limitation”; (ii) “or” means “either or both” (“A or B” means “A or both A and B”); (iii) “e.g.” means “for example, including, without limitation”; and (iv) “written” or “in writing” includes email communication. Georgia law governs this Agreement. If a court rules an Agreement provision unenforceable to any extent, the rest of that provision and all other provisions remain effective.



February 22, 2022

CITY OF STOCKBRIDGE
1240 EAGLES LANDING PKWY
STOCKBRIDGE, GA 30281

Thank you for being a valued Georgia Power customer. We look forward to servicing all of your outdoor lighting needs. The following proposal is for install a new Georgia Power Company owned Outdoor Lighting LED System.

Per your request, Georgia Power Company proposes the following estimate:



- Install (8) 279 w LED AREA FIXTURES

BILLING OPTIONS:

Standard Operating Lease: 1-month agreement, automatically renews month to month, lease price is fixed. Georgia Power retains ownership of the system. **All materials, labor, energy & maintenance to operate the system are included.**

Upfront payment required - \$0

Monthly lease amount (energy included) - \$396.00

-OR-

Upfront payment required - \$7,000

Monthly lease amount (energy included) - \$295.96

Please let me know if you have any questions. This proposal is valid for (30) days from the above date.

Should you have any questions, please call me at the number listed below or email me at your convenience.

Sincerely,

Jennifer L. Williams
Account Executive
Georgia Power Outdoor Lighting
C: 678-218-8940
jennwill@southernco.com
<https://www.georgiapower.com/business/electric-products/outdoor-lighting/>

Lighting Services Agreement



Customer Legal Name STOCKBRIDGE CITY OF DBA _____
Service Address 1240 EAGLES LANDING PKWY STOCKBRIDGE GA 30281 County Henry - GA
Mailing Address 4640 N HENRY BLVD STOCKBRIDGE GA 30281
Email DAaron@cityofstockbridge-ga.gov Tel # 678-373-6765 Alt Tel # _____
Tax ID# 5620 Business Description _____

Existing Customer Yes ☒ No ☐ If Yes (and if possible), does customer want the Service added to an existing account? Yes ☐ No ☒ If Yes, which Account Number? _____

Selected Components

Action	Qty	Wattage	Type	Description
INS	8	280	LED	Area

Service Cost (\$)	Regulated Cost (\$)*	Monthly Cost (\$)*	Term (Months)	1
\$320.40	\$75.60	\$396.00		

* The actual Regulated Cost will be calculated using the tariffs approved by Georgia Public Service Commission at the time of billing. The estimate is based on Summer Rates in effect at the time of this proposal. Excludes applicable sales tax.

Project Notes:

Customer agrees to this Lighting Services Agreement with Georgia Power Company under the attached terms and conditions and authorizes all actions noted on this agreement.

Customer also agrees to allow removal of existing lights. Yes ☐ N/A ☐

Type	Customer	Tariff	Content
NESC	Gov	EOL	NLC

Pre-Payment (\$)
\$0.00

Customer recognizes that the individual signing this Agreement on its behalf has authority to do so.

Customer Authorization	Georgia Power Authorization
Signature:	Signature:
Print Name:	Print Name: Jennifer Williams
Print Title:	Print Title: Account Exec
Date:	Date:

TERMS and CONDITIONS (*Lighting – Governmental Service*)

1. **Agreement Scope.** This Lighting Services Agreement ("Agreement") establishes the terms and conditions under which Georgia Power Company ("GPC") will provide lighting and related service (collectively, the "Service") to the customer identified on Page 1 ("Customer") at the Service Address shown on Page 1 (the "Premises"). GPC may install, update, modify, or replace any GPC-owned pole, base, wiring, conduit, fixture, control, equipment, device, or related item at the Premises (collectively, "GPC Assets") for any reason related to the Service or to use of GPC Assets.
2. **Term and Termination.** The initial Agreement term is stated on Page 1, calculated from the date of the first bill. After the initial term, this Agreement automatically renews on a month-to-month basis until terminated by either party by providing written notice of intent to terminate to the other party (in accordance with the notice provisions of the *Miscellaneous* section below) at least 30 days before the desired termination date. The initial term and any renewal term or terms are collectively the "Term."
3. **Intent and Title.** This Agreement governs GPC's provision of the Service to Customer and is not a sale, lease, or licensing of goods, equipment, property, or assets of any kind. GPC retains the sole and exclusive right, title, and interest in and to all GPC Assets. Customer acknowledges that GPC Assets, although attached to real property, always will remain the exclusive personal property of GPC and that GPC may remove GPC Assets upon Agreement termination. **GPC makes no representation or warranty regarding treatment of this transaction by the Internal Revenue Service or the status of this transaction under any federal or state tax law. Customer enters into this Agreement in sole reliance upon its own advisors.**
4. **Payment.** GPC will invoice Customer monthly for the Monthly Cost as described on Page 1. The Service Cost portion of the Monthly Cost will renew at the amount shown on Page 1, but the Regulated Cost portion will be determined by the applicable Georgia Public Service Commission-approved tariff at the time of billing. Customer agrees to pay the total amount billed in full by the invoice due date. If a balance is outstanding past the due date, Customer acknowledges that GPC may require Customer to pay a deposit of up to two times the Estimated Monthly Charge in order to continue Service. If applicable, Customer must provide a copy of its Georgia sales tax exemption certificate. Customer must pay costs associated with any Customer-initiated change to the Service after the date of this Agreement.
5. **Premises Activity.** Customer hereby grants to GPC and its contractors, agents, and representatives the right and license to enter the Premises at any time to perform any activity related to the Service or to GPC's use of the GPC Assets, including the right to access the Premises with vehicles, GPC Assets, or other tools or equipment, and to survey, dig, or excavate, in order to:
(i) install and connect GPC Assets, provide Service, or provide or install any other service; (ii) inspect, maintain, test, replace, repair, disconnect, or remove GPC Assets; (iii) install additional equipment or devices on GPC Assets; or (iv) conduct any other activity reasonably related to the Service or GPC Assets (collectively, "GPC Activity"). Customer represents or warrants that it has the right to permit GPC to provide the Service and to perform the GPC Activity upon the Premises and, if applicable, has obtained express written authority and required permission from all Premises owners, and any other person or entity with rights in the Premises, to enter into this Agreement and to authorize the GPC Activity and the Service.
6. **Installation and Underground Work.** Customer recognizes that the Service requires installation of GPC Assets. Customer warrants or covenants that: (i) the Premises' final grade will vary no more than six inches from the grade existing at the time of installation; and (ii) if applicable and required for proper installation, Premises property lines will be clearly marked before installation.
 - A. **Customer Work.** If GPC, upon Customer's request, allows Customer, itself or through a third party, to perform any activity related to installation of GPC Assets (including trenching), Customer warrants or covenants that the work will meet GPC's installation specifications (which GPC will provide to Customer and which are incorporated by this reference). Customer must provide GPC at least 10 days' prior written notice of its schedule for the work, so that GPC can schedule GPC's installation work promptly thereafter. Customer will be responsible for any additional costs arising from non-compliance with GPC's specifications, Customer's failure to complete Customer's work by the agreed completion date, or failure to provide GPC timely notice of any schedule change.
 - B. **Underground Facility/Obstruction Not Subject to Dig Law.** Because GPC Activity may require excavation not subject to the Georgia Utility Facility Protection Act (O.C.G.A. §§25-9-1 – 25-9-13) ("Dig Law"), Customer must mark any private utility or facility (e.g., gas/water/sewer line; irrigation facility; fiber/data/communication line) or other underground obstruction at the Premises that is not subject to the Dig Law. If GPC causes or incurs damage due to Customer's failure to mark a private facility or obstruction before GPC commences GPC Activity, Customer is responsible for all damages and any loss or damage resulting from any such delay.
 - C. **Unforeseen Condition.** The estimated charges shown on Page 1 include no allowance for subsurface rock, wetland, underground stream, buried waste, unsuitable soil, underground obstruction, archeological artifact, burial ground, threatened or endangered species, hazardous substance, or similar condition ("Unforeseen Condition"). If GPC encounters an Unforeseen Condition in connection with any GPC Activity, GPC, in its sole discretion, may stop all GPC Activity until Customer either remedies the condition or agrees to reimburse all GPC costs arising from the condition. Customer is responsible for all costs of modification or change to GPC Assets requested by Customer or dictated by an Unforeseen Condition or circumstance outside GPC's control.
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10. **Disclaimer: Damages.** GPC makes no covenant, warranty, or representation of any kind (including warranty of fitness for a particular purpose, merchantability, or non-infringement) regarding Service, GPC Assets, or any GPC Activity. Customer acknowledges that, due to the unique characteristics of the Premises, Customer's needs, or selection of GPC Assets, the Service may not follow IESNA guidelines. Customer waives any right to consequential, special, indirect, treble, exemplary, incidental, punitive, loss of business reputation, interruption of Service or loss of use (including loss of revenue, profits, or capital costs) damages in connection with the loss or interruption of Service, GPC Assets, or this Agreement, or arising from damage, hindrance, or delay involving the Service, GPC Assets, or this Agreement, whether or not reasonable, foreseeable, contemplated, or avoidable. To the extent GPC is liable under this Agreement, and to the extent allowed by applicable law, GPC's liability is expressly limited to: (i) with respect to the Service purchased by Customer, the annual amount paid by Customer for the Service; or (ii) with respect to any other liability, to proven direct damages in an amount not to exceed \$100.00. Customer is solely responsible for safety of the Premises; Customer agrees that GPC has no obligation to ensure safety of the Premises and that GPC has no liability for any personal injury, real or personal property damage or loss, or negative impact to Customer or any third party that occurs at the Premises.
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13. **Default.** Customer is in default if Customer: (i) does not pay the entire amount owed to GPC within 45 days after the due date; (ii) terminates this Agreement without proper notice and prior to the end of the then-current Term; or (iii) breaches any material term, warranty, covenant, or representation of this Agreement. GPC's waiver of a past or concurrent default will not waive any other default. If a default occurs, GPC may: (a) immediately terminate this Agreement; (b) remove any GPC Asset from the Premises; or (c) seek any available remedy provided by law, including the right to collect any past due amount, or any amount due for the Service during the remaining Term.
14. **Miscellaneous.** This Agreement contains the parties' entire agreement relating to the Service, GPC Assets, and GPC Activity and replaces any prior agreement, written or oral. Subject to applicable law, GPC may modify the terms of this Agreement by providing 30 days' prior written notice of such modification to Customer. If Customer uses the Service or makes any payment for the Service on or after the modification effective date, Customer accepts the modification. GPC's address for notice is 1790 Montreal Circle, Tucker, GA 30084-6801; Customer's address for notice is stated on Page 1. Either party may update administrative or contact information (e.g., address, phone, website) at any time by written notice to the other. Customer will not assign, in whole or in part, this Agreement or any right or obligation it has under this Agreement; any such assignment without GPC's prior written consent will be void and of no effect. In this Agreement: (i) "include(ing)" means "include, but are not limited to" or "including, without limitation"; (ii) "or" means "either or both" ("A or B" means "A or B or both A and B"); (iii) "e.g." means "for example, including, without limitation"; and (iv) "written" or "in writing" includes email communication. Georgia law governs this Agreement. If a court rules an Agreement provision unenforceable to any extent, the rest of that provision and all other provisions remain effective.



City of Stockbridge
4640 N. Henry Blvd
Stockbridge, GA

July 21, 2022

Dear Sirs,

Thank you for allowing Georgia Power to serve your energy and site lighting needs. We greatly appreciate the opportunity to earn your business every day.

Georgia Power Company proposes the following solution for an LED lighting upgrade at:

Davidson Pkwy from Old Atlanta to the Henry/Clayton County Line

- Install eleven (11) new 120w Archeon LED fixtures by Cooper Lighting
- Install one (1) new 210w Archeon LED fixture by Cooper Lighting
- Install two (2) new 280w Archeon LED fixtures by Cooper Lighting
- Install seven (7) new 35' wooden poles
- Install approximately 1,100' of new overhead conductor
- Remove five (5) existing 150 watt fixtures & two (2) existing 400 watt fixtures
- Provide electricity required to operate the system at a reduced rate
- Provide all future required maintenance

Service Agreement:

Standard Service Agreement: 1-month initial term, automatically renews month to month after the initial term. Georgia Power retains ownership of the system/installed components.

Prepayment Required = \$0.00
Monthly service fee = \$720.44

Prepayment = \$28,850.00
Monthly Service Fee = \$292.32



Cooper Lighting Archeon Fixture



Lighting Layout



Locations 1 – 16 involve lighting inside of Henry County. Details on the installs and removals of light fixtures, as well as the installation of new poles, are a bit extensive to list here. I will be glad to provide in a separate document if needed.

Locations 17-25 are in Clayton County.



Please let me know if you have any questions and how you would like to proceed.
This proposal is valid for (30) days from the above date.

Sincerely,



Joe Cobb
Georgia Power Company
Lighting & Smart Services

770-550-2028
jocobb@southernco.com

Lighting Services Agreement



Customer Legal Name Stockbridge City OF DBA _____
Service Address 0 Davidson Pkwy Stockbridge GA 30281 County Henry County
Mailing Address 4640 N. HENRY BLVD Stockbridge GA 30281
Email daaron@cityofstockbridge-ga.gov Tel # 770-389-7900 Alt Tel # _____
Tax ID# 5620 Business Description Municipal Roadway

Existing Customer Yes ☒ No ☐ If Yes (and if possible), does customer want the Service added to an existing account? Yes ☐ No ☒ If Yes, which Account Number? _____

Selected Components				
Action	Qty	Wattage	Type	Description
INS	11	120	LED	Area
INS	1	210	LED	Area
INS	2	280	LED	Area

Service Cost (\$)	Regulated Cost (\$)*	Monthly Cost (\$)*	Term (Months)	1
\$650.20	\$70.24	\$720.44		

* The actual Regulated Cost will be calculated using the tariffs approved by Georgia Public Service Commission at the time of billing. The estimate is based on Summer Rates in effect at the time of this proposal. Excludes applicable sales tax.

Project Notes:
Remove 2 - 400 watt & 5 - 150 watt high pressure sodium fixtures, install 7 new 35' wood poles, and the above LED fixtures to upgrade lighting along Davidson Pkwy from Old Atlanta to the Henry/Clayton County line.

Customer agrees to this Lighting Services Agreement with Georgia Power Company under the attached terms and conditions and authorizes all actions noted on this agreement.

Customer also agrees to allow removal of existing lights. Yes ☒ N/A ☐

Type	Customer	Tariff	Content
NESC	Gov	EOL	NLC

Pre-Payment (\$)
\$0.00

Customer recognizes that the individual signing this Agreement on its behalf has authority to do so.

Customer Authorization	Georgia Power Authorization
Signature:	Signature:
Print Name:	Print Name: Joe Cobb
Print Title:	Print Title: Account Exec
Date:	Date:

TERMS and CONDITIONS (Lighting – Governmental Service)

1. **Agreement Scope.** This Lighting Services Agreement (“Agreement”) establishes the terms and conditions under which Georgia Power Company (“GPC”) will provide lighting and related service (collectively, the “Service”) to the customer identified on Page 1 (“Customer”) at the Service Address shown on Page 1 (the “Premises”). GPC may install, update, modify, or replace any GPC-owned pole, base, wiring, conduit, fixture, control, equipment, device, or related item at the Premises (collectively, “GPC Assets”) for any reason related to the Service or to use of GPC Assets.
2. **Term and Termination.** The initial Agreement term is stated on Page 1, calculated from the date of the first bill. After the initial term, this Agreement automatically renews on a month-to-month basis until terminated by either party by providing written notice of intent to terminate to the other party (in accordance with the notice provisions of the *Miscellaneous* section below) at least 30 days before the desired termination date. The initial term and any renewal term or terms are collectively the “Term.”
3. **Intent and Title.** This Agreement governs GPC’s provision of the Service to Customer and is not a sale, lease, or licensing of goods, equipment, property, or assets of any kind. GPC retains the sole and exclusive right, title, and interest in and to all GPC Assets. Customer acknowledges that GPC Assets, although attached to real property, always will remain the exclusive personal property of GPC and that GPC may remove GPC Assets upon Agreement termination. **GPC makes no representation or warranty regarding treatment of this transaction by the Internal Revenue Service or the status of this transaction under any federal or state tax law. Customer enters into this Agreement in sole reliance upon its own advisors.**
4. **Payment.** GPC will invoice Customer monthly for the Monthly Cost as described on Page 1. The Service Cost portion of the Monthly Cost will renew at the amount shown on Page 1, but the Regulated Cost portion will be determined by the applicable Georgia Public Service Commission-approved tariff at the time of billing. Customer agrees to pay the total amount billed in full by the invoice due date. If a balance is outstanding past the due date, Customer acknowledges that GPC may require Customer to pay a deposit of up to two times the Estimated Monthly Charge in order to continue Service. If applicable, Customer must provide a copy of its Georgia sales tax exemption certificate. Customer must pay costs associated with any Customer-initiated change to the Service after the date of this Agreement.
5. **Premises Activity.** Customer hereby grants to GPC and its contractors, agents, and representatives the right and license to enter the Premises at any time to perform any activity related to the Service or to GPC’s use of the GPC Assets, including the right to access the Premises with vehicles, GPC Assets, or other tools or equipment, and to survey, dig, or excavate, in order to: (i) install and connect GPC Assets, provide Service, or provide or install any other service; (ii) inspect, maintain, test, replace, repair, disconnect, or remove GPC Assets; (iii) install additional equipment or devices on GPC Assets; or (iv) conduct any other activity reasonably related to the Service or GPC Assets (collectively, “GPC Activity”). Customer represents or warrants that it has the right to permit GPC to provide the Service and to perform the GPC Activity upon the Premises and, if applicable, has obtained express written authority and required permission from all Premises owners, and any other person or entity with rights in the Premises, to enter into this Agreement and to authorize the GPC Activity and the Service.
6. **Installation and Underground Work.** Customer recognizes that the Service requires installation of GPC Assets. Customer warrants or covenants that: (i) the Premises’ final grade will vary no more than six inches from the grade existing at the time of installation; and (ii) if applicable and required for proper installation, Premises property lines will be clearly marked before installation.
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 - B. **Underground Facility/Obstruction Not Subject to Dig Law.** Because GPC Activity may require excavation not subject to the Georgia Utility Facility Protection Act (O.C.G.A. §§25-9-1 – 25-9-13) (“Dig Law”), Customer must mark any private utility or facility (e.g., gas/water/sewer line; irrigation facility; fiber/data/communication line) or other underground obstruction at the Premises that is not subject to the Dig Law. If GPC causes or incurs damage due to Customer’s failure to mark a private facility or obstruction before GPC commences GPC Activity, Customer is responsible for all damages and any loss or damage resulting from any such delay.
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7. **GPC Asset Protection and Damage.** Throughout the Term, in the event of any work or digging near GPC Assets, Customer (or any person or entity working on Customer’s behalf) must: (i) provide notices and locate requests to the Georgia Utilities Protection Center (“UPC”) and other utility owners or operators as required by the then-current Dig Law; (ii) coordinate with the UPC and any utility facility owner/operator as required by the Dig Law; and (iii) comply with the High-voltage Safety Act (O.C.G.A. §§46-3-30 – 46-3-40). As between Customer and GPC, Customer is responsible for any damage arising from failure to comply with applicable law or for damage to GPC Assets caused by anyone other than GPC or a GPC contractor, agent, or representative.
8. **Pole Attachments.** Nothing in this Agreement conveys to Customer any right to attach or affix anything to any GPC Asset. Customer agrees that it will not, and will not permit others to, rearrange, disconnect, remove, relocate, repair, alter, tamper with, or otherwise interfere with any GPC Asset. If Customer desires to attach or affix anything to GPC Assets, Customer must first obtain GPC’s written consent. Customer may call GPC Lighting and Smart Services business unit at 1-888-660-5890 to request consent.
9. **Interruption of Service.** Customer understands that Service is provided on an “as is” and “as available” basis and may be interrupted. If there is a Service interruption, Customer must notify GPC. Following notice, GPC will restore Service, at no cost to Customer. Customer may notify GPC by either calling 1-888-660-5890 or by reporting online at: <https://www.georgiapower.com/community/outages-and-stormcenter/power-outage-overview/street-light-outage.html>.
10. **Disclaimer: Damages.** GPC makes no covenant, warranty, or representation of any kind (including warranty of fitness for a particular purpose, merchantability, or non-infringement) regarding Service, GPC Assets, or any GPC Activity. Customer acknowledges that, due to the unique characteristics of the Premises, Customer’s needs, or selection of GPC Assets, the Service may not follow IESNA guidelines. Customer waives any right to consequential, special, indirect, treble, exemplary, incidental, punitive, loss of business reputation, interruption of Service or loss of use (including loss of revenue, profits, or capital costs) damages in connection with the loss or interruption of Service, GPC Assets, or this Agreement, or arising from damage, hindrance, or delay involving the Service, GPC Assets, or this Agreement, whether or not reasonable, foreseeable, contemplated, or avoidable. To the extent GPC is liable under this Agreement, and to the extent allowed by applicable law, GPC’s liability is expressly limited to: (i) with respect to the Service purchased by Customer, the annual amount paid by Customer for the Service; or (ii) with respect to any other liability, to proven direct damages in an amount not to exceed \$100.00. Customer is solely responsible for safety of the Premises; Customer agrees that GPC has no obligation to ensure safety of the Premises and that GPC has no liability for any personal injury, real or personal property damage or loss, or negative impact to Customer or any third party that occurs at the Premises.
11. **Risk Allocation.** Each party will be responsible for its own acts and the results of its acts, except as otherwise described in this Agreement.
12. **Georgia Security, Immigration, and Compliance Act.** Customer is a “public employer” as defined by O.C.G.A. § 13-10-91 and this is a contract for physical performance of services in Georgia. Compliance with O.C.G.A. § 13-10-91 is a condition of this Agreement and is mandatory. GPC will provide to Customer a contractor’s affidavit for installation services as required by O.C.G.A. § 13-10-91. If GPC employs any subcontractor in connection with installation under this Agreement, GPC also will secure from each subcontractor an affidavit attesting to compliance with O.C.G.A. § 13-10-91.
13. **Default.** Customer is in default if Customer: (i) does not pay the entire amount owed to GPC within 45 days after the due date; (ii) terminates this Agreement without proper notice and prior to the end of the then-current Term; or (iii) breaches any material term, warranty, covenant, or representation of this Agreement. GPC’s waiver of a past or concurrent default will not waive any other default. If a default occurs, GPC may: (a) immediately terminate this Agreement; (b) remove any GPC Asset from the Premises; or (c) seek any available remedy provided by law, including the right to collect any past due amount, or any amount due for the Service during the remaining Term.
14. **Miscellaneous.** This Agreement contains the parties’ entire agreement relating to the Service, GPC Assets, and GPC Activity and replaces any prior agreement, written or oral. Subject to applicable law, GPC may modify the terms of this Agreement by providing 30 days’ prior written notice of such modification to Customer. If Customer uses the Service or makes any payment for the Service on or after the modification effective date, Customer accepts the modification. GPC’s address for notice is 1790 Montreal Circle, Tucker, GA 30084-6801; Customer’s address for notice is stated on Page 1. Either party may update administrative or contact information (e.g., address, phone, website) at any time by written notice to the other. Customer will not assign, in whole or in part, this Agreement or any right or obligation it has under this Agreement; any such assignment without GPC’s prior written consent will be void and of no effect. In this Agreement: (i) “include(in)” means “include, but are not limited to” or “including, without limitation”; (ii) “or” means “either or both” (“A or B” means “A or B or both A and B”); (iii) “e.g.” means “for example, including, without limitation”; and (iv) “in writing” includes email communication. Georgia law governs this Agreement. If a court rules an Agreement provision unenforceable to any extent, the rest of that provision and all other provisions remain effective.



City of Stockbridge
4640 N. Henry Blvd
Stockbridge, GA

July 30, 2022

Dear Sirs,

Thank you for allowing Georgia Power to serve your energy and site lighting needs. We greatly appreciate the opportunity to earn your business every day.

Georgia Power Company proposes the following solution for an LED lighting upgrade at:

Old Atlanta Rd from Flippen Rd to Mays Crossing Shopping Plaza

- Install eleven (15) new 100w Traditionaire Post Top fixtures by Cooper Lighting
- Install one (12) new 120w Archeon LED fixture by Cooper Lighting
- Install two (2) new 280w Archeon LED fixtures by Cooper Lighting
- Install seven (15) new 20' direct bury aluminum poles
- Install three (3) new 35' wooden poles
- Install approximately 980' of new overhead conductor
- Install approximately 1,800' of new underground conductor via directional bore
- Remove five (5) existing LED fixtures for upgrade to brighter fixtures
- Provide electricity required to operate the system at a reduced rate
- Provide all future required maintenance

Service Agreement:

Standard Service Agreement: 1-month initial term, automatically renews month to month after the initial term. Georgia Power retains ownership of the system/installed components.

Prepayment Required = \$0.00
Monthly service fee = \$1,986.30

Prepayment = \$82,434.00
Monthly Service Fee = \$765.48



Please let me know if you have any questions and how you would like to proceed.

This proposal is valid for (30) days from the above date.

Sincerely,



Joe Cobb
Georgia Power Company
Lighting & Smart Services

770-550-2028
jocobb@southernco.com



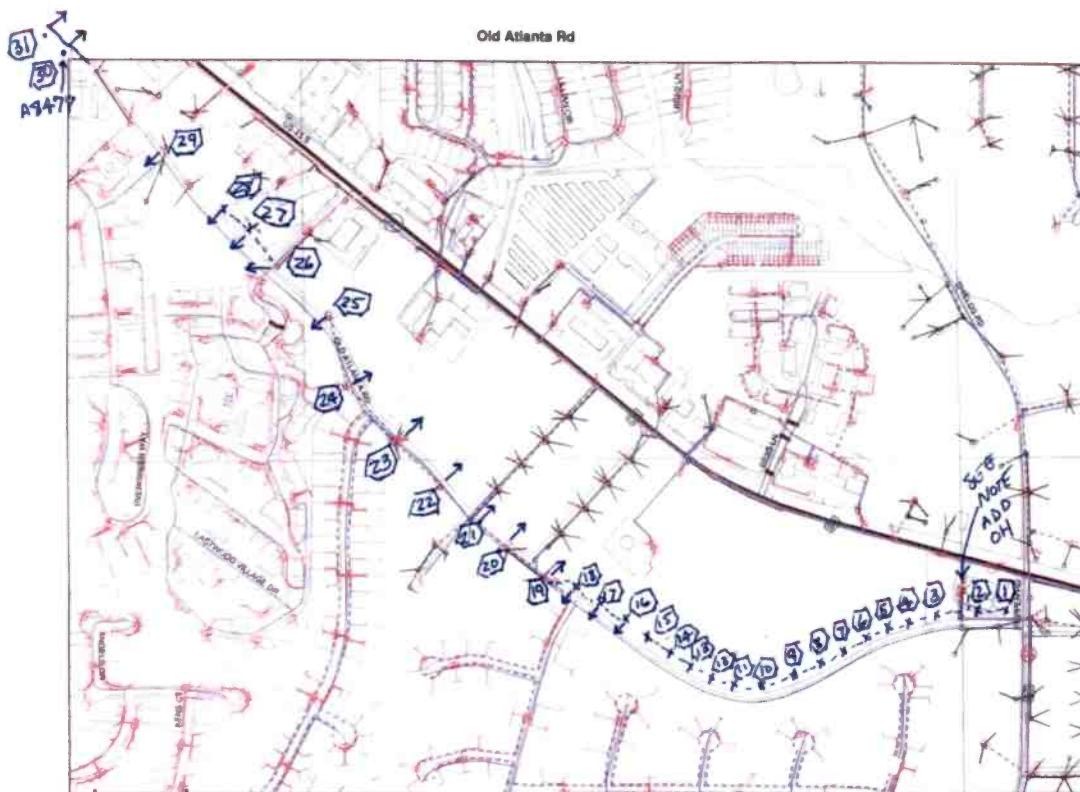
Cooper Lighting Archeon Fixture



Cooper Lighting Traditionaire Post Top



Lighting Layout



Locations 1 – 15 will be Traditionaire Post Top fixtures due to the overhanging tree canopy.
Locations 16 – 31 will be overhead installations on wood poles.
Additional location by location detail available upon request.

Lighting Services Agreement



Customer Legal Name Stockbridge City Of DBA _____
Service Address 0 Old Atlanta Rd Stockbridge GA 30281 County Henry County
Mailing Address 4640 N HENRY BLVD STOCKBRIDGE GA 30281
Email daaron@cityofstockbridge-ga.gov Tel # 678-373-6765 Alt Tel # _____
Tax ID# 5620 Business Description Municipality

Existing Customer Yes ☒ No ☐ If Yes (and if possible), does customer want the Service added to an existing account? Yes ☐ No ☒ If Yes, which Account Number? _____

Selected Components

Action	Qty	Wattage	Type	Description
INS	15	100	LED	Post Top
INS	12	120	LED	Area
INS	3	280	LED	Area

Service Cost (\$)	Regulated Cost (\$)*	Monthly Cost (\$)*	Term (Months)	1
\$1,859.16	\$127.14	\$1,986.30		

* The actual Regulated Cost will be calculated using the tariffs approved by Georgia Public Service Commission at the time of billing. The estimate is based on Summer Rates in effect at the time of this proposal. Excludes applicable sales tax.

Project Notes:

Remove 5 existing LED fixtures along Old Atlanta Rd and install the new LED fixtures above along Old Atlanta Rd from Flippen Rd to Mays Crossing Plaza. Installation requires 15 new 20' aluminum direct bury poles, 3 new 35' wood poles, approximately 980' of new overhead conductor, and approximately 1,800' of new underground conductor that will be installed via directional bore.

Customer agrees to this Lighting Services Agreement with Georgia Power Company under the attached terms and conditions and authorizes all actions noted on this agreement.

Customer also agrees to allow removal of existing lights. Yes ☒ N/A ☐

Type	Customer	Tariff	Content
NESC	Gov	EOL	NLC

Pre-Payment (\$)
\$0.00

Customer recognizes that the individual signing this Agreement on its behalf has authority to do so.

Customer Authorization	Georgia Power Authorization
Signature:	Signature:
Print Name:	Print Name: Joe Cobb
Print Title:	Print Title: Account Exec
Date:	Date:

TERMS and CONDITIONS (Lighting – Governmental Service)

1. **Agreement Scope.** This Lighting Services Agreement ("Agreement") establishes the terms and conditions under which Georgia Power Company ("GPC") will provide lighting and related service (collectively, the "Service") to the customer identified on Page 1 ("Customer") at the Service Address shown on Page 1 (the "Premises"). GPC may install, update, modify, or replace any GPC-owned pole, base, wiring, conduit, fixture, control, equipment, device, or related item at the Premises (collectively, "GPC Assets") for any reason related to the Service or to use of GPC Assets.
2. **Term and Termination.** The initial Agreement term is stated on Page 1, calculated from the date of the first bill. After the initial term, this Agreement automatically renews on a month-to-month basis until terminated by either party by providing written notice of intent to terminate to the other party (in accordance with the notice provisions of the *Miscellaneous* section below) at least 30 days before the desired termination date. The initial term and any renewal term or terms are collectively the "Term."
3. **Intent and Title.** This Agreement governs GPC's provision of the Service to Customer and is not a sale, lease, or licensing of goods, equipment, property, or assets of any kind. GPC retains the sole and exclusive right, title, and interest in and to all GPC Assets. Customer acknowledges that GPC Assets, although attached to real property, always will remain the exclusive personal property of GPC and that GPC may remove GPC Assets upon Agreement termination. **GPC makes no representation or warranty regarding treatment of this transaction by the Internal Revenue Service or the status of this transaction under any federal or state tax law. Customer enters into this Agreement in sole reliance upon its own advisors.**
4. **Payment.** GPC will invoice Customer monthly for the Monthly Cost as described on Page 1. The Service Cost portion of the Monthly Cost will renew at the amount shown on Page 1, but the Regulated Cost portion will be determined by the applicable Georgia Public Service Commission-approved tariff at the time of billing. Customer agrees to pay the total amount billed in full by the invoice due date. If a balance is outstanding past the due date, Customer acknowledges that GPC may require Customer to pay a deposit of up to two times the Estimated Monthly Charge in order to continue Service. If applicable, Customer must provide a copy of its Georgia sales tax exemption certificate. Customer must pay costs associated with any Customer-initiated change to the Service after the date of this Agreement.
5. **Premises Activity.** Customer hereby grants to GPC and its contractors, agents, and representatives the right and license to enter the Premises at any time to perform any activity related to the Service or to GPC's use of the GPC Assets, including the right to access the Premises with vehicles, GPC Assets, or other tools or equipment, and to survey, dig, or excavate, in order to: (i) install and connect GPC Assets, provide Service, or provide or install any other service; (ii) inspect, maintain, test, replace, repair, disconnect, or remove GPC Assets; (iii) install additional equipment or devices on GPC Assets; or (iv) conduct any other activity reasonably related to the Service or GPC Assets (collectively, "GPC Activity"). Customer represents or warrants that it has the right to permit GPC to provide the Service and to perform the GPC Activity upon the Premises and, if applicable, has obtained express written authority and required permission from all Premises owners, and any other person or entity with rights in the Premises, to enter into this Agreement and to authorize the GPC Activity and the Service.
6. **Installation and Underground Work.** Customer recognizes that the Service requires installation of GPC Assets. Customer warrants or covenants that: (i) the Premises' final grade will vary no more than six inches from the grade existing at the time of installation; and (ii) if applicable and required for proper installation, Premises property lines will be clearly marked before installation.
 - A. **Customer Work.** If GPC, upon Customer's request, allows Customer, itself or through a third party, to perform any activity related to installation of GPC Assets (including trenching), Customer warrants or covenants that the work will meet GPC's installation specifications (which GPC will provide to Customer and which are incorporated by this reference). Customer must provide GPC at least 10 days' prior written notice of its schedule for the work, so that GPC can schedule GPC's installation work promptly thereafter. Customer will be responsible for any additional costs arising from non-compliance with GPC's specifications, Customer's failure to complete Customer's work by the agreed completion date, or failure to provide GPC timely notice of any schedule change.
 - B. **Underground Facility/Obstruction Not Subject to Dig Law.** Because GPC Activity may require excavation not subject to the Georgia Utility Facility Protection Act (O.C.G.A. §§25-9-1 – 25-9-13) ("Dig Law"), Customer must mark any private utility or facility (e.g., gas/water/sewer line; irrigation facility; fiber/data/communication line) or other underground obstruction at the Premises that is not subject to the Dig Law. If GPC causes or incurs damage due to Customer's failure to mark a private facility or obstruction before GPC commences GPC Activity, Customer is responsible for all damages and any loss or damage resulting from any such delay.
 - C. **Unforeseen Condition.** The estimated charges shown on Page 1 include no allowance for subsurface rock, wetland, underground stream, buried waste, unsuitable soil, underground obstruction, archeological artifact, burial ground, threatened or endangered species, hazardous substance, or similar condition ("Unforeseen Condition"). If GPC encounters an Unforeseen Condition in connection with any GPC Activity, GPC, in its sole discretion, may stop all GPC Activity until Customer either remedies the condition or agrees to reimburse all GPC costs arising from the condition. Customer is responsible for all costs of modification or change to GPC Assets requested by Customer or dictated by an Unforeseen Condition or circumstance outside GPC's control.
7. **GPC Asset Protection and Damage.** Throughout the Term, in the event of any work or digging near GPC Assets, Customer (or any person or entity working on Customer's behalf) must: (i) provide notices and locate requests to the Georgia Utilities Protection Center ("UPC") and other utility owners or operators as required by the then-current Dig Law; (ii) coordinate with the UPC and any utility facility owner/operator as required by the Dig Law; and (iii) comply with the High-voltage Safety Act (O.C.G.A. §§46-3-30 – 46-3-40). As between Customer and GPC, Customer is responsible for any damage arising from failure to comply with applicable law or for damage to GPC Assets caused by anyone other than GPC or a GPC contractor, agent, or representative.
8. **Pole Attachments.** Nothing in this Agreement conveys to Customer any right to attach or affix anything to any GPC Asset. Customer agrees that it will not, and will not permit others to, rearrange, disconnect, remove, relocate, repair, alter, tamper with, or otherwise interfere with any GPC Asset. If Customer desires to attach or affix anything to GPC Assets, Customer must first obtain GPC's written consent. Customer may call GPC Lighting and Smart Services business unit at 1-888-660-5890 to request consent.
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10. **Disclaimer; Damages.** GPC makes no covenant, warranty, or representation of any kind (including warranty of fitness for a particular purpose, merchantability, or non-infringement) regarding Service, GPC Assets, or any GPC Activity. Customer acknowledges that, due to the unique characteristics of the Premises, Customer's needs, or selection of GPC Assets, the Service may not follow IESNA guidelines. Customer waives any right to consequential, special, indirect, treble, exemplary, incidental, punitive, loss of business reputation, interruption of Service or loss of use (including loss of revenue, profits, or capital costs) damages in connection with the loss or interruption of Service, GPC Assets, or this Agreement, or arising from damage, hindrance, or delay involving the Service, GPC Assets, or this Agreement, whether or not reasonable, foreseeable, contemplated, or avoidable. To the extent GPC is liable under this Agreement, and to the extent allowed by applicable law, GPC's liability is expressly limited to: (i) with respect to the Service purchased by Customer, the annual amount paid by Customer for the Service; or (ii) with respect to any other liability, to proven direct damages in an amount not to exceed \$100.00. Customer is solely responsible for safety of the Premises; Customer agrees that GPC has no obligation to ensure safety of the Premises and that GPC has no liability for any personal injury, real or personal property damage or loss, or negative impact to Customer or any third party that occurs at the Premises.
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13. **Default.** Customer is in default if Customer: (i) does not pay the entire amount owed to GPC within 45 days after the due date; (ii) terminates this Agreement without proper notice and prior to the end of the then-current Term; or (iii) breaches any material term, warranty, covenant, or representation of this Agreement. GPC's waiver of a past or concurrent default will not waive any other default. If a default occurs, GPC may: (a) immediately terminate this Agreement; (b) remove any GPC Asset from the Premises; or (c) seek any available remedy provided by law, including the right to collect any past due amount, or any amount due for the Service during the remaining Term.
14. **Miscellaneous.** This Agreement contains the parties' entire agreement relating to the Service, GPC Assets, and GPC Activity and replaces any prior agreement, written or oral. Subject to applicable law, GPC may modify the terms of this Agreement by providing 30 days' prior written notice of such modification to Customer. If Customer uses the Service or makes any payment for the Service on or after the modification effective date, Customer accepts the modification. GPC's address for notice is 1790 Montreal Circle, Tucker, GA 30084-6801; Customer's address for notice is stated on Page 1. Either party may update administrative or contact information (e.g., address, phone, website) at any time by written notice to the other. Customer will not assign, in whole or in part, this Agreement or any right or obligation it has under this Agreement; any such assignment without GPC's prior written consent will be void and of no effect. In this Agreement: (i) "include(ing)" means "include, but are not limited to" or "including, without limitation"; (ii) "or" means "either or both" ("A or B" means "A or B or both A and B"); (iii) "e.g." means "for example, including, without limitation"; and (iv) "written" or "in writing" includes email communication. Georgia law governs this Agreement. If a court rules an Agreement provision unenforceable to any extent, the rest of that provision and all other provisions remain effective.



City of Stockbridge

AGENDA ITEM

MEETING DATE

August 30, 2022

	FUNDING SOURCE
☐ RESOLUTION	☒ GENERAL FUND
☐ ORDINANCE	☐ FUND BALANCE
☐ SERVICE AGREEMENT RENEWAL	☐ SPLOST IV
☐ PUBLIC HEARING	☐ TSPLOST
☐ PRESENTATION	☐ CDBG
☐ BID SELECTION/AWARD	☐ GRANT FUNDING
☐ TASK ORDER	☐ COUNCIL INITIATIVE
☐ CHANGE ORDER	☐ PARTNER/SPONSOR
☒ BUDGET AMENDMENT	☐ DEPARTMENT FUND BALANCE
☐ BUDGET TRANSFER	☐ BONDING
☐ PAYMENT APPROVAL	ACCOUNT TRANSFER FROM:
☐ OTHER	ACCOUNT TRANSFER TO:

PRESENTER: Fred Gardiner, City Manager

DEPARTMENT: Executive

ITEM/PROJECT/EVENT: Management Analyst

Performs a wide variety of analytical and data management work related to an assigned department's operations and management systems. Collects and organizes data from systems, surveys interviews, or other sources and develops summaries and observations. Performs analyses of operational processes, efficiency, and effectiveness, of organization strategic goals and financial plans and budgets.

BACKGROUND INFORMATION:

This position will assist the City Manager with a variety of project management and financial data activities. Provide organizational reporting processes and periodic organizational reports.

SIGNATURES:

CITY MANAGER

CITY TREASURER

FINANCIAL IMPACT

\$17,307.69

ATTACHMENTS: ☒

Job Title: Management Analyst

Job Summary: Performs a wide variety of analytical and data management work related to an assigned department's operations and management systems. Collects and organizes data from systems, surveys interviews, or other sources and develops summaries and observations. Performs analyses of operational processes, efficiency, and effectiveness, of organization strategic goals and financial plans and budgets. May maintain ongoing operational reporting processes and produce periodic organizational reports. Provides input to budgeting and planning processes.

Class Characteristics: This is the full-performance exempt classification level.

Major Duties:

- Performs specialized analyses of department operations, processes, productivity, and effectiveness.
- Maintains ongoing reporting and analysis systems to provide continuing indicators of department performance and trend analyses.
- Develops specialized reports of department or external trends, developments, issues, etc. for use in strategic planning, goal setting, budget development, etc.
- Participates as a member of department and cross-organization teams to improve processes and productivity.
- Plans and carries out special research or analysis projects as needed.
- Prepares reports and presentations of findings and recommendations.
- Presents to senior department leadership, the mayor's staff and/or to Council.
- Determines priorities, work methods, and work timeline in assignments.
- Performs other duties as assigned.

Knowledge, Skills and Abilities Required by the Position:

- Knowledge of organizational, financial, and operational analysis.
- Knowledge of or ability to understand and interpret municipal laws, policies, codes, and regulations.
- Knowledge of or ability to learn the City's organizational structure, departmental functions, and inter-relationships.
- Ability to maintain confidentiality and exercise considerable skill in handling sensitive information and data.

Supervisory and Management Responsibility: None

Minimum Qualifications: This position requires that the candidate possess a bachelor's degree from an accredited college or university with major coursework in Public Administration, Business Management, or a related field. One (1) to three (3) years of progressively responsible professional supervisor, analytical or consulting experience in municipal government or public-sector management. Strong project management skills.

Preferred Education & Experience: Master's degree in management, business or public administration or a related field and one (1) to three (3) years of progressively responsible professional supervisor, analytical or consulting experience.

Licensures and Certifications: None required.

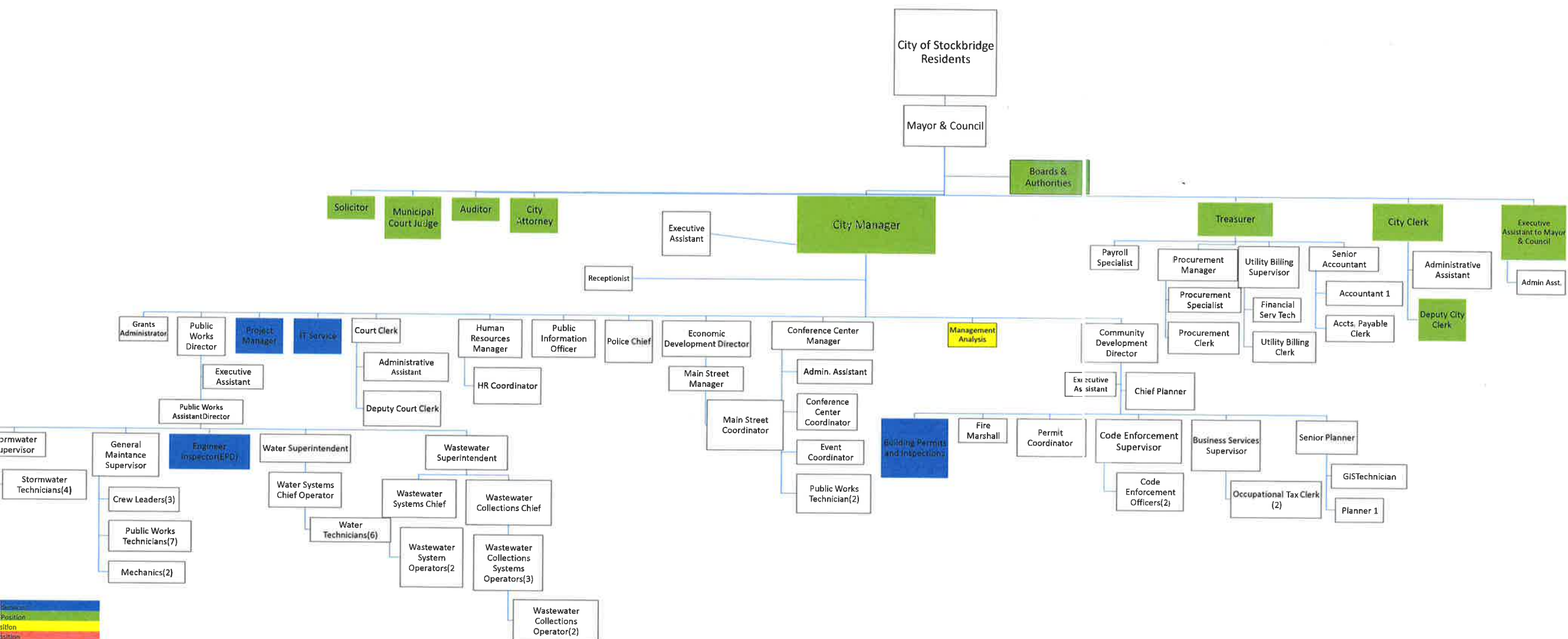
Proposed Pay Plan
2022

DEPARTMENT	REPORTS TO	CLASS TITLE	Pay Grade	Min	Mid	Max
City Clerk	City Clerk	Receptionist	101	\$31,200.31	\$39,780.39	\$48,360.47
MMCC	Conference Center Manager	Public Works Technician	102	\$32,760.32	\$41,769.41	\$50,778.50
Public Works	General Maintenance Supervisor	Public Works Technician	102	\$32,760.32	\$41,769.41	\$50,778.50
Sanitation	Utility Billing Supervisor	Utility Billing Clerk	104	\$36,118.25	\$46,050.77	\$55,983.29
Sewer	Wastewater Superintendent	Wastewater Collections Operator I	104	\$36,118.25	\$46,050.77	\$55,983.29
Sewer	Utility Billing Supervisor	Utility Billing Clerk	104	\$36,118.25	\$46,050.77	\$55,983.29
Water	Water Systems Superintendent	Water Systems Technician I	105	\$37,924.17	\$48,353.31	\$58,782.46
Sewer	Wastewater Superintendent	Wastewater Systems Operator I	105	\$37,924.17	\$48,353.31	\$58,782.46
Sewer	Wastewater Superintendent	Wastewater Technician I	105	\$37,924.17	\$48,353.31	\$58,782.46
City Clerk	City Clerk	Administrative Assistant	106	\$39,820.37	\$50,770.98	\$61,721.58
Public Works	Public Works Administrative Assistant	Administrative Assistant	106	\$39,820.37	\$50,770.98	\$61,721.58
Public Works	General Maintenance Supervisor	Mechanic	106	\$39,820.37	\$50,770.98	\$61,721.58
Stormwater	Stormwater Supervisor	Stormwater Technician	106	\$39,820.37	\$50,770.98	\$61,721.58
Water	Water Superintendent	Water Systems Technician II	107	\$41,811.39	\$53,309.53	\$64,807.66
Business Services	Business Services Supervisor	Occupational Tax Clerk	107	\$41,811.39	\$53,309.53	\$64,807.66
Administration	Senior Accountant	Accounts Payable Clerk	107	\$41,811.39	\$53,309.53	\$64,807.66
Administration	Procurement Manager	Procurement Clerk	107	\$41,811.39	\$53,309.53	\$64,807.66
Public Works	General Maintenance Supervisor	Public Works Crew Leader	107	\$41,811.39	\$53,309.53	\$64,807.66
Sewer	Wastewater Superintendent	Wastewater Systems Operator II	107	\$41,811.39	\$53,309.53	\$64,807.66
Main Street	Main Street Manager	Main Street Coordinator	108	\$43,901.96	\$55,975.00	\$68,048.04
Code Enforcement	Community Development Director	Code Enforcement Officer	108	\$43,901.96	\$55,975.00	\$68,048.04
Water	Water Superintendent	Water Systems Technician III	108	\$43,901.96	\$55,975.00	\$68,048.04
Business Services	Community Development Director	Business Services Supervisor	109	\$46,536.08	\$59,333.50	\$72,130.92
Administration	Treasurer/CFO	Payroll Specialist	109	\$46,536.08	\$59,333.50	\$72,130.92
Municipal Court	Court Clerk	Deputy Court Clerk	109	\$46,536.08	\$59,333.50	\$72,130.92
MMCC	Conference Center Manager	Conference Center Coordinator	109	\$46,536.08	\$59,333.50	\$72,130.92
Permitting	Community Development Director	Building Permit Coordinator	109	\$46,536.08	\$59,333.50	\$72,130.92
Human Resources	Human Resources Manager	Human Resources Coordinator	109	\$46,536.08	\$59,333.50	\$72,130.92
Water	Treasurer/CFO	Utility Billing Clerk Supervisor	109	\$46,536.08	\$59,333.50	\$72,130.92
Governing Body	Mayor & Council	Executive Assistant to Mayor & Council	110	\$49,328.24	\$62,893.51	\$76,458.78
Executive	City Manager	Executive Assistant	110	\$49,328.24	\$62,893.51	\$76,458.78
MMCC	Conference Center Manager	Events Coordinator	110	\$49,328.24	\$62,893.51	\$76,458.78
Planning	Senior Planner	GIS Technician	110	\$49,328.24	\$62,893.51	\$76,458.78
Administration	Senior Accountant	Accountant	111	\$52,287.94	\$66,667.12	\$81,046.31
City Clerk	City Clerk	Deputy City Clerk	111	\$52,287.94	\$66,667.12	\$81,046.31
Stormwater	Public Works Director	Stormwater Supervisor	112	\$55,425.22	\$70,667.15	\$85,909.08
Planning	Senior Planner	Planner 1	112	\$55,425.22	\$70,667.15	\$85,909.08
Finance	Procurement Manager	Procurement Specialist	112	\$55,425.22	\$70,667.15	\$85,909.08
Executive	City Manager	Public Information Officer	112	\$55,425.22	\$70,667.15	\$85,909.08
Executive	City Manager	Grants Administrator	112	\$55,425.22	\$70,667.15	\$85,909.08
Main Street	Economic Development Director	Main Street Manager	113	\$58,750.73	\$74,907.18	\$91,063.63

Proposed Pay Plan
2022

Administration	Treasurer/CFO	Senior Accountant	113	\$58,750.73	\$74,907.18	\$91,063.63
MMCC	City Manager	Conference Center Manager	113	\$58,750.73	\$74,907.18	\$91,063.63
Municipal Court	City Manager	Court Clerk	113	\$58,750.73	\$74,907.18	\$91,063.63
Sewer	Wastewater Superintendent	Wastewater Systems Chief Operator	113	\$58,750.73	\$74,907.18	\$91,063.63
Sewer	Wastewater Superintendent	Wastewater Collections Chief Operator	113	\$58,750.73	\$74,907.18	\$91,063.63
Water	Water Superintendent	Water Systems Chief Operator	113	\$58,750.73	\$74,907.18	\$91,063.63
Executive	City Manager	Management Analyst	115	\$66,012.32	\$84,165.71	\$102,319.09
Code Enforcement	Community Development Director	Code Enforcement Supervisor	115	\$66,012.32	\$84,165.71	\$102,319.09
Public Works	Public Works Director	Facilities Maintenance Supervisor	115	\$66,012.32	\$84,165.71	\$102,319.09
Public Works	Public Works Director	General Maintenance Supervisor	115	\$66,012.32	\$84,165.71	\$102,319.09
Planning	Community Development Director	Senior Planner	115	\$66,012.32	\$84,165.71	\$102,319.09
Sewer	Public Works Director	Wastewater Plant Superintendent	116	\$69,973.06	\$89,215.65	\$108,458.24
Water	Public Works Director	Water Superintendent	116	\$69,973.06	\$89,215.65	\$108,458.24
Public Works	Public Works Director	Assistant Public Works Director	116	\$69,973.06	\$89,215.65	\$108,458.24
Planning	Community Development Director	Chief Planner	117	\$74,171.44	\$94,568.59	\$114,965.73
Executive	City Manager	Project Manager	117	\$74,171.44	\$94,568.59	\$114,965.73
Finance	Treasurer/CFO	Procurement Manager	117	\$74,171.44	\$94,568.59	\$114,965.73
Econ Development	City Manager	Economic Development Director	117	\$74,171.44	\$94,568.59	\$114,965.73
Permitting	Community Development Director	Fire Marshal	118	\$79,363.44	\$101,188.39	\$123,013.34
Human Resources	City Manger	Human Resources Manager	119	\$84,918.88	\$108,271.58	\$131,624.27
City Clerk	Mayor & Council	City Clerk	119	\$84,918.88	\$108,271.58	\$131,624.27
Public Works	City Manger	Public Works Director	120	\$90,863.21	\$115,850.59	\$140,837.97
Executive	City Manager	Community Development Director	120	\$90,863.21	\$115,850.59	\$140,837.97
Executive	Mayor & Council	Treasurer/CFO	121	\$97,223.63	\$123,960.13	\$150,696.63
Executive	City Manager	Assistant City Manager	122	\$104,029.28	\$132,637.34	\$161,245.39
Executive	City Manager	Police Chief	123	\$111,311.33	\$141,921.95	\$172,532.57
Executive	Mayor & Council	City Manager	125	\$127,440.35	\$162,486.44	\$197,532.54

City of StockBridge Organizational Chart - effective 8/30/2022



**INTERGOVERNMENTAL AGREEMENT
BETWEEN HENRY COUNTY AND THE CITY OF STOCKBRIDGE**

This Intergovernmental Agreement (“IGA”) is entered into on this ____ day of _____, _____, by and between Henry County, Georgia, a political subdivision of the State of Georgia, (hereinafter, “County”) and the City of Stockbridge, also a political subdivision of the State of Georgia, (hereinafter, “City”).

RECITALS

WHEREAS, the County has an overall vision of creating a data connected community with and among the public safety agencies in the cities of Henry County that would allow the County and Cities to better provide and execute public safety services to its citizen; and

WHEREAS, the County, to further its overall vision, entered an agreement, Tyler Technologies ERP and Public Safety License Agreement, Contract # 110515-TTI, with Tyler Technology Services (“Tyler”) on December 17, 2017, for the licensing of “New World” Public Safety System software capable of breaking down geographical barriers between public safety agencies by sharing data and information between different jurisdictions;

WHEREAS, the County has a desire to allow the Cities to utilize its “New World” Public Safety System Software (“Software”) for which the County has access through Tyler; and

WHEREAS, the City has a desire to use the County’s Software to better provide its citizens with greater public safety services; and

WHEREAS, the County must provide the City access to its Computer Network System (“Network”) so that the City may access the Software; and

WHEREAS, this agreement serves as an agreement between the County and City that allow the City to access and use the Network and Software; and

NOW, THEREFORE, in consideration of the mutual benefits to both parties, it is hereby agreed as follows:

ARTICLE I: PURPOSE

The County has an overall vision of creating a data connected community with and among the public safety agencies in the cities of Henry County that would allow the County and Cities to better provide and execute public safety services to its citizen. In order to implement this vision, the County will provide Henry County’s Cities access to New World” Public Safety System software through access to the County’s Computer Network System. The City has opted to obtain access of the County’s Network and Software, abide the terms of Tyler Technologies ERP and Public Safety License Agreement, Contract # 110515-TTI, where said terms are applicable to a

user of the Software, and abide by the policies set forth by the County for access to the Network and Software. This agreement sets forth the responsibilities of both the County and the City regarding services to be performed.

ARTICLE II: DUTIES

The duties of the County and City are as follows:

1. COUNTY DUTIES:

- i. The County will provide the City with access to its Network and Software. The limitation of said access shall be at the sole discretion of the County.
- ii. The County will designate, in writing, a person to serve as its authorized representative, who shall have sole authority to represent the County in all manners pertaining to this agreement and to making determinations and representations to the City regarding access and use of the Network and Software.
- iii. The County, from time to time, may promulgate or amend policies for the City users of the Network and Software. Said policies will be provided in writing to the City or City's designee.
- iv. The County will inform the City or City designee of any updates required to continue to access to the Network and/or Software. The City shall cover its own cost for any updates required.

2. CITY DUTIES:

- i. The City acknowledges that services provide by Tyler is governed by the Tyler Technologies ERP and Public Safety License Agreement, Contract # 110515-TTI (herein attached as Exhibit A”) and the City shall not perform any acts or omissions that would cause the County or Tyler to breach their duties under the agreement.
- ii. If software or software updates are required, the City shall negotiate with and purchase directly from Tyler, or any other vendor, the purchase of additional software. The City shall hold the County harmless for cost incurred for any updates made by the City.
- iii. The Software, workflow processes, user interface, designs and other technologies provided by Tyler as part of the service are the proprietary property of Tyler and its licensors, and all rights, title and interest in and to such items, including all associated intellectual property rights, remain only with Tyler. The City shall not remove or modify any proprietary marking or restrictive legends installed by Tyler.
- iv. The City shall not (i) sell, resell, rent, lease, or grant access to the services provided by Tyler; (ii) use the services provided by Tyler to store or transmit infringing, unsolicited marketing emails, libelous, or otherwise objectionable, unlawful or tortious material, or to store or transmit material in violation of third-party rights; (iii) interfere with or disrupt the

- integrity or performance of the platform services provided by Tyler; (iv) attempt to gain unauthorized access to the services provided by Tyler or its related systems or networks; (v) reverse engineer the services provided by Tyler; or (vi) access the platform services provided by Tyler to build a competitive service.
- v. At all times when accessing the Network and Software, the City and City's employees shall act lawfully in accordance with State and Federal laws.
 - vi. The City shall designate, in writing, a person to serve as its authorized representative, who shall have sole authority to represent the City in all manners pertaining to this agreement and to making determinations and representations to the County and Tyler regarding access and use of the Network and Software. Written notification shall be immediately provided to the County upon change of the authorized representative.
 - vii. The City shall fully cooperate and coordinate with both Tyler and the County's designee to develop a scope of access and use of the Network and Software. Notwithstanding this provision, the County shall have sole discretion to limit the City's use and access to its Network and Software.
 - viii. Prior to the initial access to the County's Network and Software, the City shall allow County's Information Technology Department to examine the City's network system to ensure it is compatible, upgraded, and has adequate cybersecurity. Upon approval of the City's network system by the County, the City may commence access and use of the Network and Software.
 - ix. With reasonable notification, the City shall allow County access to review and copy any data and/or records related to the access or use of its Network and Software. If the County is legally required to make said data and/or records available to the public the County will give the City reasonable notice. The County shall release the data and/or records in whatever format it sees fit.
 - x. The City shall follow County promulgated or amended policies for access and use of the Network and Software.
 - xi. The City shall not use or access the County's Network or Software during any time period for which the City is under a cyberattack. Where a cyberattack occurs, the City shall immediately notify City employees not to access the County's Network or Software. The City shall provide notice to the Information Technology Director or his designee of a verified cyberattack within one (1) hour of discovery. The City shall not continue use of the Network or Software until cleared to do so by the County or County's designee. The City shall allow the County's Information Technology Department to examine the City's system prior to reconvening access to the Network or Software.

ARTICLE III: PAYMENT

In each year of the IGA, the City shall pay an amount to the County for access and use of the County's Network and Software. The amount owed shall be a percentage of the County's overall yearly subscription cost for the New World Public Safety System from Tyler Technologies.

The percentage shall be based on the City's access and use of the County's Network and Software. The first-year percentage of the overall cost shall be estimated based on the City's prior use of the Computer-aided dispatch (CAD)/ E-911 system in relation to the use of the County's CAD system as a whole. In each year thereafter, the percentage shall be based on the City's actual use of the County's Network and Software in relation to the use of the County's Network and Software system as a whole.

The County shall invoice the City by the 15th day of each year. The City shall pay said invoice within thirty (30) day of receipt. The County reserves the right to deny the City access to its Network and Software system for non-payment of the invoice.

ARTICLE IV: TERM AND TERMINATION

1. **Term.** This agreement shall commence immediately upon the execution of this document and shall expire on the same date as the Tyler Technologies ERP and Public Safety License Agreement, Contract # 110515-TTI, subject to the provision for modification and other termination right set forth herein.
2. **Termination of Agreement for Cause.** Either party may terminate this agreement, in the event that the other party fails to perform in accordance with the provisions of the agreement, or the breaching party does not cure such default to the reasonable satisfaction of the non-breaching party within thirty (30) days of prior written notice to the other party.
3. **Termination for Convenience.** Notwithstanding any other provisions, the County or City may terminate this agreement for its convenience with one hundred eighty (180) days written notice of such termination to the other party. Upon termination for convenience, the City waives any claims for damages, including any loss or replacement cost.

ARTICLE V: LIABILITY

Neither the County nor the City shall assume any liability or responsibility for any liability, expense, or damage arising out of or resulting from the act or omission of the other, or the other's respective officials, officers, employees or agents, or from any third-party stemming from this IGA, to include any claims from any third-party against either party to this IGA. Nothing herein shall be construed as a waiver of any defenses or claims that either the County or the City may have against the other party or to a third-party claim. In addition, nothing herein shall be construed as a waiver of any governmental immunities that the County may have, including sovereign immunity or any immunity available to its officers, officials, employees, and agents as against any party or claim.

ARTICLE VI: GENERAL CONDITIONS

1. **Modifications:** Either party may initiate a request for modification to the Agreement. Such modifications shall be in writing. This agreement constitutes the entire agreement between the parties, and actions by parties other than those identified or designated within the Agreement, shall not serve to bind, or incur liability on behalf of either party.
2. **Notices:** Official notices and correspondence to the County shall be delivered in person, transmitted by regular mail or by certified mail, postage prepaid to the following:

Henry County
Attention: Jamie Pownall,
Chief Information Officer
140 Henry Parkway
McDonough, Georgia 30253

Official notices and correspondence to City shall be delivered in person, transmitted by regular mail or by certified mail, postage prepaid to the following:

Mayor Anthony Ford
City of Stockbridge
4640 North Henry Boulevard
Stockbridge, GA 30281

3. **Defenses:** Neither the County nor the City waives any defenses, immunities, or limits of liability available under applicable law as part of this agreement.
4. **Entire Agreement:** This agreement constitutes the sole agreement between the parties. No representations oral or written, not incorporated herein, shall be binding on the parties.
5. **Severability:** In the event any provision of this agreement is held to be unenforceable for any reason, the remainder of the agreement shall be in full force and effect and enforceable in accordance with its terms.
6. **Georgia Law Governs:** This agreement shall be governed by and construed and enforced in accordance with the laws of Georgia.
7. **Venue:** This agreement shall be deemed to have been made and performed in Henry County, Georgia. For the purpose of venue, all suits or causes of action arising out of this agreement shall be brought in the courts of Henry County, Georgia.
8. **Waiver:** The failure of any party at any time to require performance by the other of any provision hereof shall in no way affect the right of the party thereafter to enforce the same. Nor

shall the waiver by one party of any breach of any provision hereof be taken to be a waiver of any succeeding breach of such provisions or as a waiver of the provision itself.

IN WITNESS WHEREOF, the parties have set their hands and affixed their seals this the

_____ Day of _____, 20____.

HENRY COUNTY, GEORGIA

CITY OF STOCKBRIDGE



Carlotta Harrell, Chair
Board of Commissioners

Mayor Anthony Ford
City of Stockbridge

ATTEST:

ATTEST:

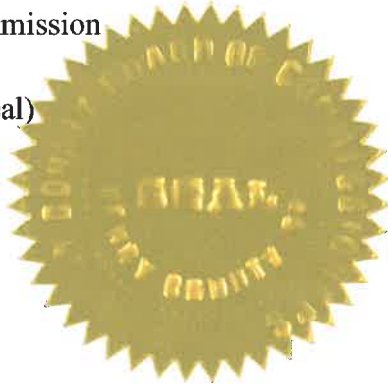


Stephanie Braun,
Clerk to the Commission

Vanessa Holiday, Clerk
City of Stockbridge

(Affix County Seal)

(Affix Corporate Seal)



APPROVED AS TO FORM:

Nancy L. Rowan

Nancy Ladson Rowan, County Attorney