



SANDY SPRINGS

GEORGIA

CITY COUNCIL

Rusty Paul, Mayor

John Paulson – District 1

Melody Kelley – District 2

Melissa Mular – District 3

Jody Reichel – District 4

Tibby DeJulio – District 5

Andy Bauman – District 6

Tuesday, December 19, 2023

Regular Meeting

6:00 PM

The City Council meeting will be held in the Studio Theatre at Sandy Springs City Hall
(1 Galambos Way, Sandy Springs, GA 30328).

Live-stream: www.SandySpringsGA.gov/stream

Public Comment: <http://spr.gs/publiccomment>

I. Call to Order - Mayor Rusty Paul

II. Roll Call and General Announcements - City Clerk

III. Pledge of Allegiance - Mayor Rusty Paul

IV. Public Comment

V. Approval of Meeting Agenda

VI. Consent Agenda

A. 2023-340 Meeting Minutes

December 5, 2023 City Council Work Session

December 5, 2023 City Council Meeting

December 7, 2023 City Council Special Called Meeting

B. 2023-341 Request for Mayor and City Council Consideration of Acceptance of an Indemnification, Maintenance, and Land Use Agreement for the Private Improvement with Fulton County on Properties Lying in Land Lots 23, 24, 30, 31 in the 17th District of Fulton County Georgia Related to Construction of Future Trail Segment 2E

(Presented by Michael Perry, Director of Recreation and Parks)

VII. Presentations

A. 2023-342 Flag Certificate Presentation - Sons of the American Revolution

(Presented by David Wellons, President, Sons of the American Revolution - Mount Vernon Chapter)

Individuals with disabilities who require certain accommodations in order to allow them to observe and/or participate in a public meeting, or who have questions regarding the accessibility of the meeting or facilities should contact the City Clerk at 770-730-5600 promptly for assistance.

The City will make reasonable accommodations for those persons.

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- B. **2023-343** FY2023 Annual Audit and Comprehensive Financial Report
(Presented by Adam Fraley, Mauldin & Jenkins)

VIII. Public Hearing

- A. **2023-344** U23-0002 – 6420 Roswell Road - Request for Mayor and City Council Consideration of a Conditional Use Permit to Allow for a Drive-through Facility in the CX-3 District at 6420 Roswell Road.
(Presented by Michele McIntosh-Ross, Planning & Zoning Manager)

IX. New Business

- A. **2023-345** Request for City Council Consideration of a Resolution to Appoint a Member to the Sandy Springs Board of Appeals - Susan Maziar
(Presented by Rusty Paul, Mayor)
- B. **2023-346** Request for Mayor and City Council Consideration of a Resolution to Authorize the Submission of an Application to the Arbor Day Foundation's Tree City USA and Tree City of the World Programs
(Presented by William Park, Urban Forest Coordinator)
- C. **2023-347** Request for Mayor and City Council Consideration of a Resolution to a Award Contract to Advanced Sports Group for Turf Installation as it Relates to the City Green Turf Conversion Project and to Authorize the City Manager to Execute the Contract
(Presented by Dave Wells, Director of Facilities/Capital Construction and Building Operations)
- D. **2023-348** Request for Mayor and City Council to Approve a Contract Award to Vertical Earth, Inc. for the Construction of the Crest Valley Drive Drainage Maintenance and Improvement Project
(Presented by William H. Martin, Jr. AIA Public Works Director)
- E. **2023-349** Request for Mayor and City Council Consideration of Approval for the Mayor to Sign the LMIG Application Signature Page and Cover Letter for Submittal by Public Works to the Georgia Department of Transportation for the Fiscal Year 2024 Local Maintenance and Improvement Grant
(Presented by William H. Martin, Jr. AIA Public Works Director)
- F. **2023-350** Request for Mayor and City Council Consideration to Approve Contract Award to Blount Construction Company, Inc. for FY 2024 Local Maintenance Improvement Grant Paving and to Authorize the City Manager to Execute the Contract

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(Presented by William H. Martin, Jr. AIA Public Works Director)

- G. **2023-351** Request for Mayor and City Council Consideration of an Ordinance to Amend the FY 2024 City of Sandy Springs TSPLOST Project Budgets
(Presented by Toni Carlisle, Chief Financial Officer)
- H. **2023-352** Request for Mayor and City Council Consideration to Approve Contract Award to Vertical Earth, Inc. to Construct the Johnson Ferry Road/Mount Vernon Highway Intersection Improvement Project (TS-191) and to Authorize the City Manager to Execute the Contract
(Presented by William H. Martin, Jr. AIA Public Works Director)
- I. **2023-353** Request for Mayor and City Council Consideration of an Ordinance to Amend the FY 2024 City of Sandy Springs Budget for the Purposes of an Increase in Fulton County Animal Control Services
(Presented by Toni Carlisle, Chief Financial Officer)
- J. **2023-354** Request for Mayor and City Council Consideration of a Resolution to Approve an Intergovernmental Agreement with Fulton County, Georgia for the Provision of Animal Control Services and to Authorize Execution of the Same
(Presented by Ryan Finley, Captain - Administration, Sandy Springs Police Department)
- K. **2023-355** Request for Mayor and City Council to Accept the Settlement and Purchase of Fee-Simple Right-of-Way, Temporary Construction Easements and a Permanent Easement for Property Rights and Interests Located at 280 Hilderbrand Drive, Fulton County, Georgia (Tax Parcel No. 17-0089-0007-039-9) and for the Acceptance of All Deeds Associated with the Transaction as it Relates to the Johnson Ferry Road/Mount Vernon Highway Intersection Improvement Project
(Presented by Dan Lee, City Attorney)
- L. **2023-356** Request for Mayor and City Council to Accept the Settlement and Purchase of Fee-Simple Right-of-Way and a Temporary Construction Easement for Property Rights and Interests Located at 4968 Roswell Road, Fulton County, Georgia (Tax Parcel No. 17-0093-0002-184-2) and for the Acceptance of all Deeds Associated with the Transaction as it Relates to the CDBG Roswell Road Sidewalks Project
(Presented by Dan Lee, City Attorney)
- M. **2023-357** Request for Mayor and City Council to Accept the Settlement and Purchase of Fee-Simple Right-of-Way for Property Rights and Interests Located at 405 Johnson Ferry Road, Fulton County, Georgia (Tax Parcel No. 17-0071-0001-018-9) and for the Acceptance of all Deeds Associated with the Transaction as It Relates to the Johnson Ferry Road/Mount Vernon Highway Intersection Improvement Project

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(Presented by Dan Lee, City Attorney)

- N. **2023-358** Request for Mayor and City Council to Accept the Purchase of Fee-Simple Right-of-Way, Temporary Construction Easements and a Permanent Easement for Property Rights and Interests Located at 6300 Glen Oaks Lane, Fulton County, Georgia (Tax Parcel No. 17-0071-0007-0506) and for the Acceptance of all Deeds Associated with the Transaction as it Relates to the Mount Vernon Highway Corridor Improvement Project

(Presented by Dan Lee, City Attorney)

- O. **2023-359** Request For Mayor and City Council to Approve and Accept the Settlement and Dismissal of the Civil Action Styled “The Lamar Company, LLC vs. City of Sandy Springs” and to Authorize the Mayor to Execute the Settlement Agreement and Release

(Presented by Dan Lee, City Attorney)

- P. **2023-360** Request For Mayor And City Council to Approve and Accept the Transfer of Property from Fulton County to the City of Sandy Springs, to Accept All Deeds Associated With the Transaction and to Authorize the Mayor and City Manager to Execute All Documentation To Facilitate the Transfer As it Relates to the Johnson Ferry Road/Mount Vernon Highway Intersection Improvement Project

(Presented by Dan Lee, City Attorney)

- Q. **2023-363** Request for Mayor and City Council Consideration of a Resolution to Authorize a Change Order to Amend the Construction Contract with JHC Corporation to Construct the Morgan Falls Connector Trail 2 A Project (P2201) and to Authorize the City Manager to Execute the Change Order

(Presented by Michael Perry, Director of Recreation and Parks)

X. Reports

- A. **2023-361** Mayor and Council Report

- B. **2023-362** Staff Reports

1. October 2023 Unaudited Financials

(Presented by Toni Carlisle, Chief Financial Officer)

XI. Executive Session - Real Estate and Litigation

XII. Adjournment

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SANDY SPRINGS

CITY CLERK'S OFFICE

TO: Eden Freeman, City Manager
FROM: Michael Perry, Director of Recreation and Parks
DATE: December 5, 2023 Submission for the December 19, 2023 City Council Meeting
ITEM: Request for Mayor and City Council Consideration of Acceptance of an Indemnification, Maintenance, and Land Use Agreement for the Private Improvement with Fulton County on Properties Lying in Land Lots 23, 24, 30, 31 in the 17th District of Fulton County Georgia Related to Construction of Future Trail Segment 2E

Recommendation:

Staff recommends that the Mayor and City Council accept an Indemnification, Maintenance, and Land Use Agreement for Private Improvement on properties lying in Land Lots 23, 24, 30, 31 in the 17th District, Fulton County, Georgia.

Background:

This Agreement is related to the City's Master Trail Plan/Segment 2E that encroaches within an existing Fulton County Sanitary Sewer Easement on the following properties located at: 7741 Roswell Road (Tax ID# 17-0031- LL-021-4) owned by Fulton County; 7785 Roswell Road (Tax ID# 17-0031- LL-059-4) owned by RMF Apartments LLC; 7799 Roswell Road (Tax ID# 17-0031- LL-005-7) owned by 7799, LLC; 7843 Roswell Road (Tax ID# 17-0030-0001-167-4) owned by RSWL, LLC; 7889 Roswell Road (Tax ID# 17-0024- LL-084-1) owned by RRE Sandy Springs Holdings, LLC; 0 Roswell Road (Tax ID# 17-0024- LL-085-8) owned by Tabas Two, LLLP; 1067 Pitts Road (Tax ID# 17-0024- LL-073-4) owned by Blue Atlantic Parc LP; and the Stonepark of Dunwoody Condominiums property located at 7780 Colquitt Road; Land Lot 23, all of which lie in the 17th District, Fulton County, City of Sandy Springs, Georgia.

Discussion:

The Agreement allows the City to construct a segment of its Master Trail Plan within Fulton County's Sanitary Sewer Easement on the subject properties. This Agreement lays out the conditions that have been reviewed and approved by legal staff from both parties. A separate Permanent and Temporary Easement Agreement with the fee property owners will be negotiated and will be presented to the Mayor and City Council in future, separate agenda items.

Financial Impact:

There is to be no exchange of funds for this Agreement.

Alternatives:

This Agreement is required in order to deliver the desired project. The City can decline to execute this Agreement and seek an alternative design of the project.

Review:

Erika Rose, Executive Administrative Assistant
Michael Perry, Director of Recreation and Parks
Kristin Byars Smith, Assistant City Manager
Toni Carlisle, Chief Financial Officer
Dan Lee, City Attorney
Eden Freeman, City Manager

Created/Initiated - 12/7/2023
Approved - 12/14/2023
Approved - 12/14/2023
Approved - 12/14/2023
Approved - 12/14/2023
Final Approval - 12/14/2023

Attachments:

1. Trail2E_SewerEasement Graphic
2. Trail 2E_FC Sanitary Sewer Indemnification Agreement
3. Trail 2E_Resolution FC Encroachment Agreement



- Trail 2E
- Trail Extents
- Permanent Trail Easement
- Existing Sanitary Sewer Easement
- Parcels

0 75 150 300 450 Feet

0 0.05 0.1 Miles



After recording return to:
Michael Graham, Land Administrator
Fulton County Land Division
141 Pryor Street, SW, Suite 8021
Atlanta, GA 30303

Cross Reference:

Deed/Plat Book _____, Page _____
Deed Book _____, Page _____

INDEMNIFICATION, MAINTENANCE AND LAND USE AGREEMENT FOR PRIVATE IMPROVEMENT

THIS AGREEMENT is made and entered this _____ day of ____, 2023, by and between the City of Sandy Springs, Georgia (hereinafter, "Owner"), a municipal corporation, their successors, affiliates and assigns, as Indemnitor and Fulton County, a constitutionally created political subdivision of the State of Georgia, (hereinafter "County").

For good and valuable consideration, receipt of which is hereby acknowledged, it is hereby agreed as follows:

1. Owner warrants that he is the full and true owner and has clear title to that certain property known as _____ (address) _____ and as more fully described in that certain conveyance recorded in Deed Book ____, Page ____ of Fulton County, Georgia records, on which Owner desires to install certain private improvements (the "Private Improvements") as more fully described in Exhibit "A", attached hereto and incorporated herein by reference
2. Previously, Fulton County was granted a sanitary sewer easement, as referenced in and recorded at Plat Book/Deed Book (circle one) ____, Page ____ of Fulton County, Georgia records, and hereby grants Owner, a License to enter within a portion of its sanitary sewer easement to construct, repair and replace, from time to time as may be needed certain private improvements at his sole cost and responsibility, said private improvements as same are more fully described in Exhibit "A" (the "Private Improvements").
3. With respect to this License, Owner shall install and construct the Private Improvements in a good and workmanlike manner and in compliance with all state, local, and Fulton County laws and regulations, including but not limited to, all current state, local and Fulton County laws and regulations governing soil erosion and sedimentation control. Owner will at all times adhere to best management practice procedures to protect the environment in connection with the construction, repair and/or maintenance of the Private Improvements.
4. This License shall commence on the date of execution hereof and shall continue in full force and effect unless and until it is terminated at the will of the County.
5. Owner may terminate this License and Agreement by written notice to the County and shall remove the Private Improvement at his sole costs and return the area to its natural vegetative state. If during the term of this License, the area containing the Private Improvements is condemned by the County or its assign, Owner shall make no claim in the condemnation proceedings for compensation for the Private Improvements.

6. Fulton County personnel and /or agents shall have free access to and across the Private Improvements to perform routine maintenance and any emergency repairs to the existing public improvements.

7. Owner shall be solely responsible for the maintenance, repair and replacement of the Private Improvements and the County grants Owner a right of access in order to carry out these obligations.

8. Notwithstanding any other provisions, in the case of an emergency, Fulton County may immediately suspend or revoke the License without notice in order to protect the health, safety, and welfare of the public. In non-emergency situations, after providing at least 10 days' notice to Owner, Fulton County may suspend or revoke the License in order to carry out any necessary governmental function. In the event of the suspension or revocation of the License, Owner must cure all defects specified by the County in its notice and within the time reasonably specified by the County. Failure on the part of Owner to cure any defects within the allotted time will be grounds for the County to terminate the License. Alternately, the County may, but shall not be required to, cure any such defect at the sole cost and expense of Owner. The County may elect to terminate the License at will and remove the Private Improvements without liability for loss or damage for such removal. Fulton County shall remove the Private Improvements so as not to damage other portions of Owner's property and is granted a right of entry by Owner on the other portions of Owner's property to effectuate the repair, if necessary.

9. Owner hereby agrees to indemnify Fulton County and hold Fulton County harmless from any and all damages which Fulton County may suffer and from any and all liability, claims, penalties, forfeitures, suits, and costs and expenses incident to the granting of the License and this Agreement (including cost of defense, settlement, and reasonable attorney's fees), which it may hereafter incur, become responsible for, or pay out as a result of the death or bodily injuries to any person, destruction or damage to any property, contamination of or adverse effects on the environment, or any violations of governmental laws, regulations, or orders caused in whole or in part by the negligent act, negligent omission or willful misconduct of Owner, his employees, subcontractors, or assigns in the performance of this License or Agreement.

10. Owner agrees to repair or replace in a manner acceptable to the County and/or the owner thereof any public utilities damaged by its employees or subcontractors during performance of this License and Agreement or resulting from the failure of the Private Improvements. At its election the County may repair or replace the damaged utility and assess all costs against Owner.

11. The License conveyed to Owner by this Agreement shall be binding upon Owner, his assigns, affiliates, and successors. This Agreement shall be governed by and construed in accordance with the laws of the State of Georgia. If any provision of this agreement is held to be unenforceable for any reason, the unenforceability thereof shall not affect the remainder of the Agreement, which shall remain in full force and effect, and enforceable in accordance with its terms.

12. The License conveyed to Owner by this Agreement shall constitute a covenant running with the land and shall be recorded in the real property records of Fulton County, Georgia and shall be binding upon all subsequent transferees of said property.

13. All notices, consents, request, demands or other communications to or upon the respective party shall be in writing and shall be effective for all purposes upon receipt, including, but not limited to, in the

case of (i) personal delivery; (ii) delivery by messenger, express or air courier or similar courier; or (iii) delivery by United States first class certified or registered mail, postage prepaid and addressed as follows:

COUNTY: Fulton County
Director of Public Works
141 Pryor Street, SW, 6Th. Floor
Atlanta, GA. 30303

WITH A COPY TO: County Attorney
Office of the County Attorney
141 Pryor Street, SW, Suite 4038
Atlanta, GA. 30303

OWNER: _____

Land Lot(s)_____, Land District_____

Parcel Number: _____

IN WITNESS WHEREOF, the parties have executed this Agreement at Atlanta, Georgia, as of the day and year first above written.

Attest:

CITY OF SANDY SPRINGS, GEORGIA

Raquel González
City Clerk

By: _____
Russell K. Paul
Mayor

APPROVED AS TO FORM:

Daniel W. Lee
City Attorney

Attest:

FULTON COUNTY, GEORGIA

Clerk of Commission

By: _____
Chairman, Board of Commissions

APPROVED AT TO CONTENT:

APPROVED AS TO FORM:

David E. Clark
Director of Public Works

Y. Soo Jo
County Attorney

	R/W LINE
	P/L LINE
	PERMANENT EASEMENT
	TEMPORARY EASEMENT
	LIMIT OF DISTURBANCE
	72" CHAINLINK FENCE
	RETAINING WALL
	DETECTABLE PAVER
	MULTI-USE TRAIL
	MULTI-USE TRAIL - HEAVY DUTY
	ROOT BRIDGING
	ASPHALT PAVING

1. CONTRACTOR TO FIELD VERIFY LOCATION OF FORCE MAIN AND SANITARY SEWER PRIOR TO CONSTRUCTION

N/F
FULTON COUNTY
PARCEL: 17 0031LL0552

N/F
FULTON COUNTY
PARCEL: 17 0031LL0040

N/F
STATE OF GEORGIA
DB 23665, PG. 333
PARCEL: 17 0031LL0610

N/F
CITY OF SANDY SPRINGS
DB 44050, PG. 611
PARCEL: 17 0031LL0628

PERMANENT TRAIL ESMT AREA

SS EXISTING SANITARY SEWER ESMT

FM FM FM EXISTING FORCEMAIN ESMT

2390 MAIN STREET | TUCKER, GEORGIA 30084 | 404.239.2521

CHARLES M. ABBOTT JR, P.E.
DESIGN ENGINEER LEVEL II CERTIFICATION
GSWCC # 000004168 EXPIRES: 04/28/2025
CHUCK.ABBOTT@KAIZENCOLLABORATIVE.COM
O: 404-239-2521

24 HOUR CONTACT - PETE PELLEGRINI
GA GSWCC LEVEL I CERTIFICATION # 0000029813
EXPIRES: 12/21/2023
E: PETEVP@PATHFOUNDATION.ORG
O: 404-875-7284 x 2 C: 404-277-5392

PROJECT #	2022 - 241
PROJECT MANAGER	CMA



Professional Engineer Seal for Georgia, No. 31674, Charles M. Abbot, Jr.



SCALE	1" = 20'-0"	
DATE	NOVEMBER 08, 2023	
	SHEET #	FCEE-04

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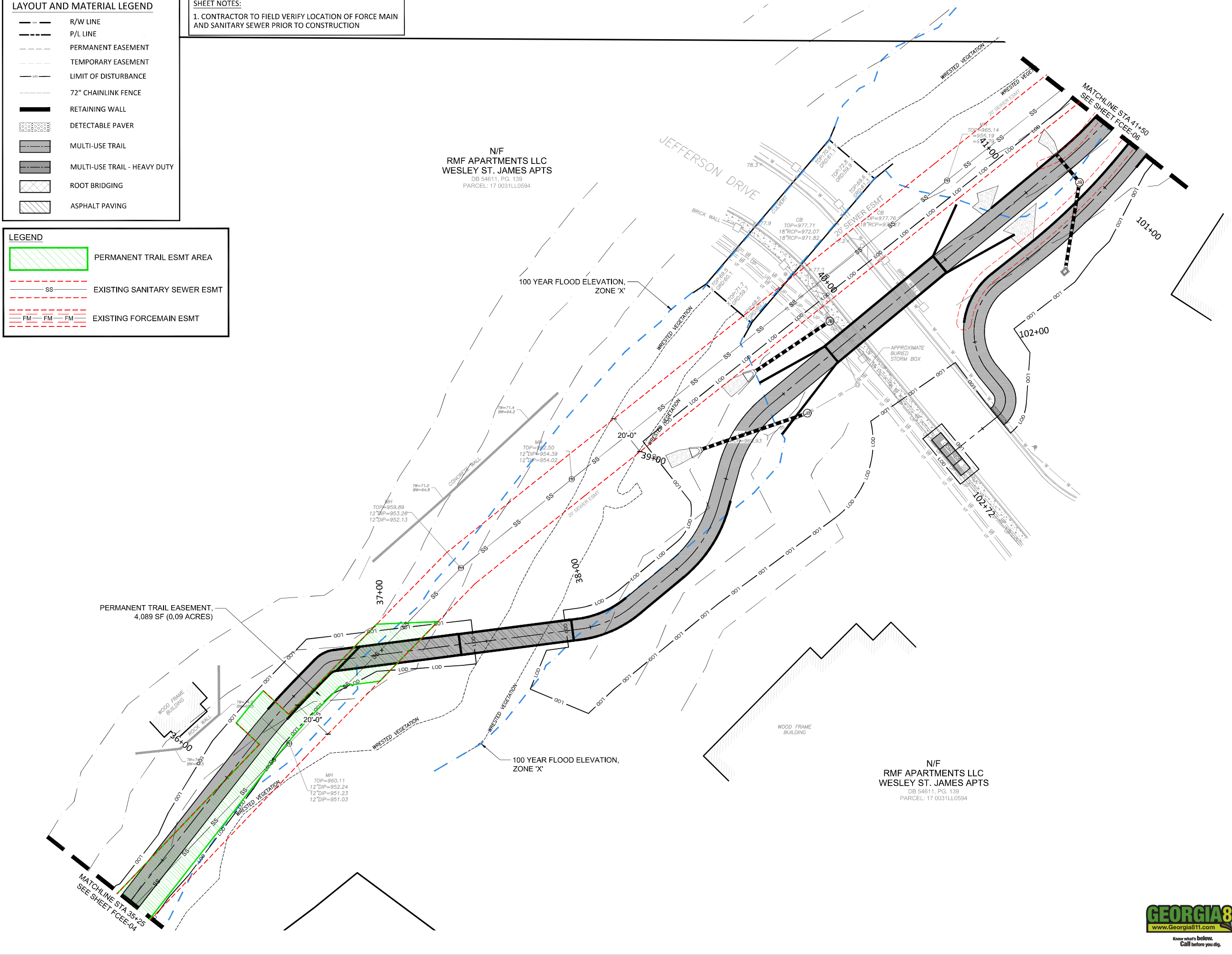
LAYOUT AND MATERIAL LEGEND

- R/W LINE
- P/L LINE
- PERMANENT EASEMENT
- TEMPORARY EASEMENT
- LIMIT OF DISTURBANCE
- 72" CHAINLINK FENCE
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LEGEND

- PERMANENT TRAIL ESMT AREA
- EXISTING SANITARY SEWER ESMT
- EXISTING FORCEMAIN ESMT

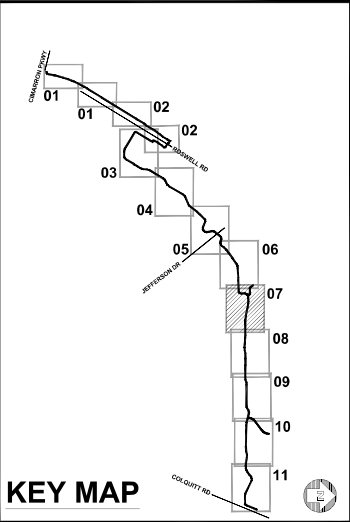
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KAIZENCOLLABORATIVE
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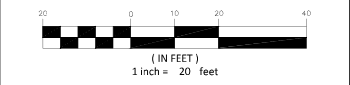
PATH FOUNDATION.org
PO BOX 1432, ATLANTA, GA 30305
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DATE	DESCRIPTION
07/25/2022	100% DESIGN SUBMITTAL

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PROJECT MANAGER	CMA

**SANDY SPRINGS PATH
PHASE 2E
ROSWELL RD TO
COLQUITT RD**



**FULTON COUNTY
ENCROACHMENT EXHIBIT**

SCALE	1" = 20'-0"
DATE	NOVEMBER 08, 2023
SHEET #	FCEE-05



SHEET NOTES:
1. CONTRACTOR TO FIELD VERIFY LOCATION OF FORCE MAIN
AND SANITARY SEWER PRIOR TO CONSTRUCTION

LEGEND

PERMANENT TRAIL ESMT AREA

SS

EXISTING SANITARY SEWER ESMTFM FM FM

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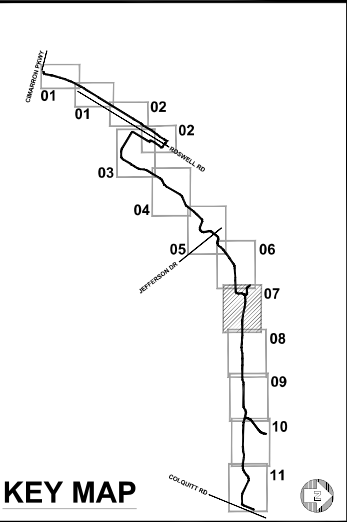
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PATH

FOUNDATION.org

PO BOX 1432, ATLANTA, GA 30305

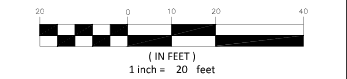
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SANDY SPRINGS PATH
PHASE 2E
ROSWELL RD TO
COLQUITT RD



FULTON COUNTY
ENCROACHMENT EXHIBIT

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LAYOUT AND MATERIAL LEGEND

R/W LINE

P/L LINE

PERMANENT EASEMENT

TEMPORARY EASEMENT

LIMIT OF DISTURBANCE

72" CHAINLINK FENCE

RETAINING WALL

DETECTABLE PAVER

MULTI-USE TRAIL

MULTI-USE TRAIL - HEAVY DUTY

ROOT BRIDGING

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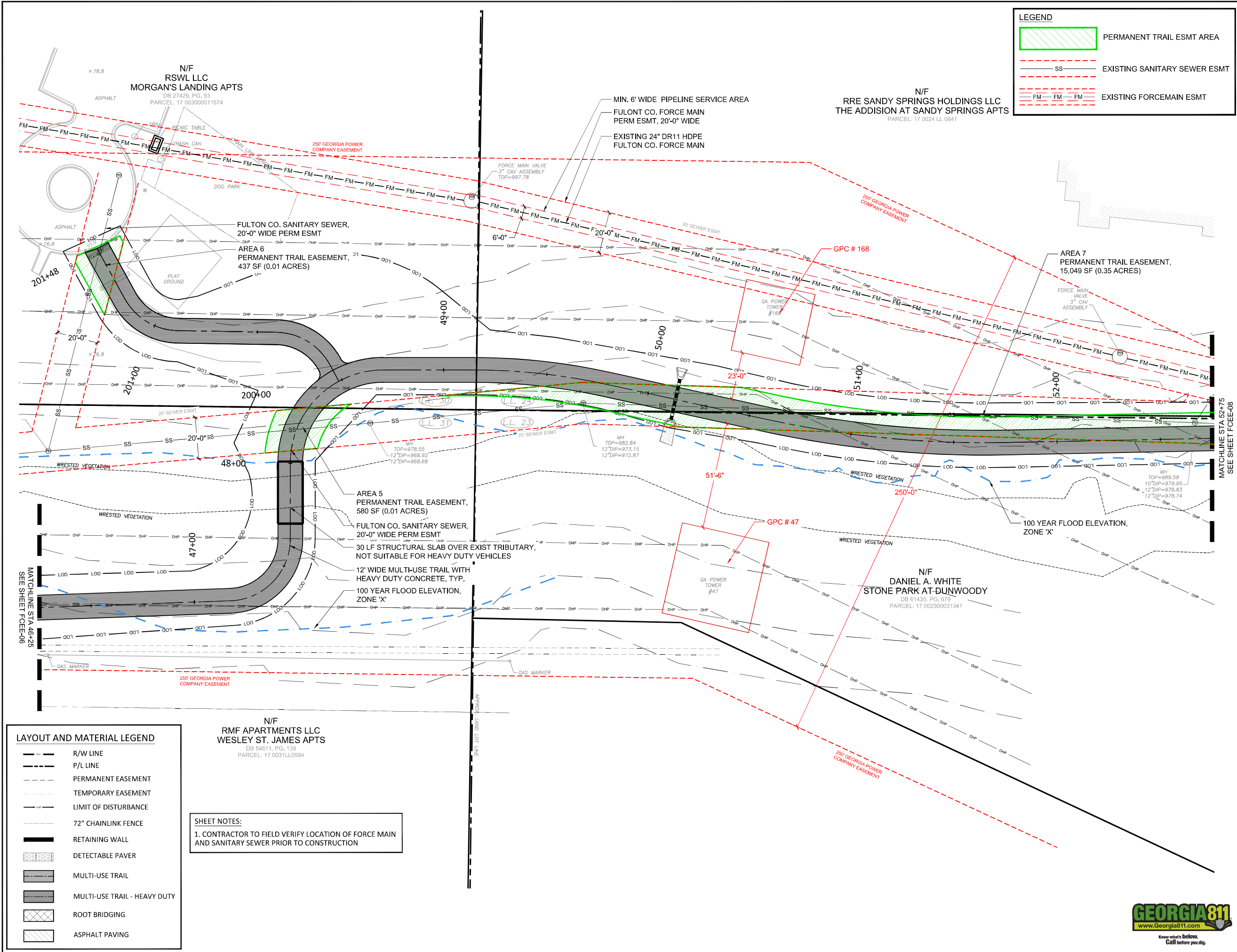
N/F
RSWL LLC
MORGAN'S LANDING APTS
DB 27429, PG. 93
PARCEL: 17 003000011674

N/F
RMF APARTMENTS LLC
WESLEY ST. JAMES APTS
DB 54611, PG. 139
PARCEL: 17 0031LL0594

N/F
7799 LLC
CLASSIC OF ATLANTA
DB 54388, PG. 182
PARCEL: 17 0031LL0057

N/F
RMF APARTMENTS LLC
WESLEY ST. JAMES APTS
DB 54611, PG. 139
PARCEL: 17 0031LL0594





LEGEND

PERMANENT TRAIL ESMT AREA

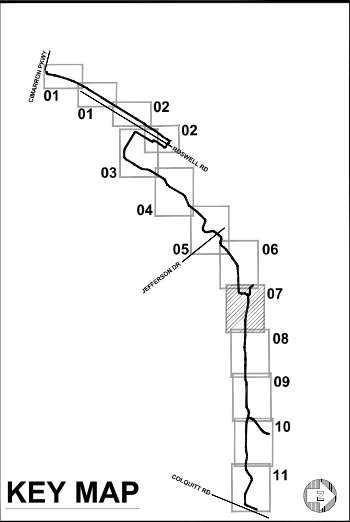
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EXISTING FORCEMAIN ESMT

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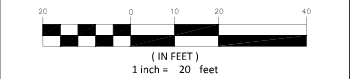
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**SANDY SPRINGS PATH
PHASE 2E
ROSWELL RD TO
COLQUITT RD**

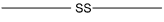


**FULTON COUNTY
ENCROACHMENT EXHIBIT**

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SHEET #	FCEE-07

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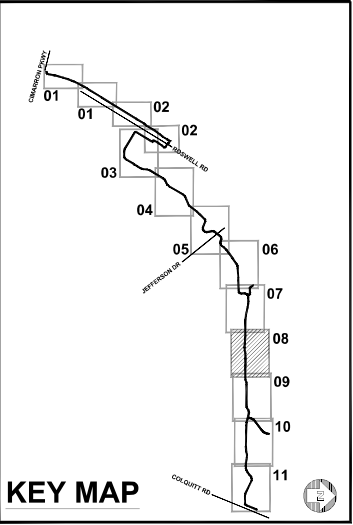
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CHARLES M. ABBOTT JR., P.E.
DESIGN ENGINEER LEVEL II CERTIFICATION
GSWCC # 000004168 EXPIRES: 04/28/2025
CHUCK.ABBOTT@KAIZENCOLLABORATIVE.COM
O: 404-239-2521

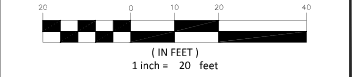
PATH FOUNDATION.org
PO BOX 1432, ATLANTA, GA 30305
24 HOUR CONTACT - PETE PELLEGRINI
GA GSWCC LEVEL I CERTIFICATION # 0000029813
EXPIRES: 12/21/2023
E: PETEVP@PATHFOUNDATION.ORG
O: 404-875-7284 x 2 C: 404-277-5392



DATE	DESCRIPTION
07/25/2022	100% DESIGN SUBMITTAL

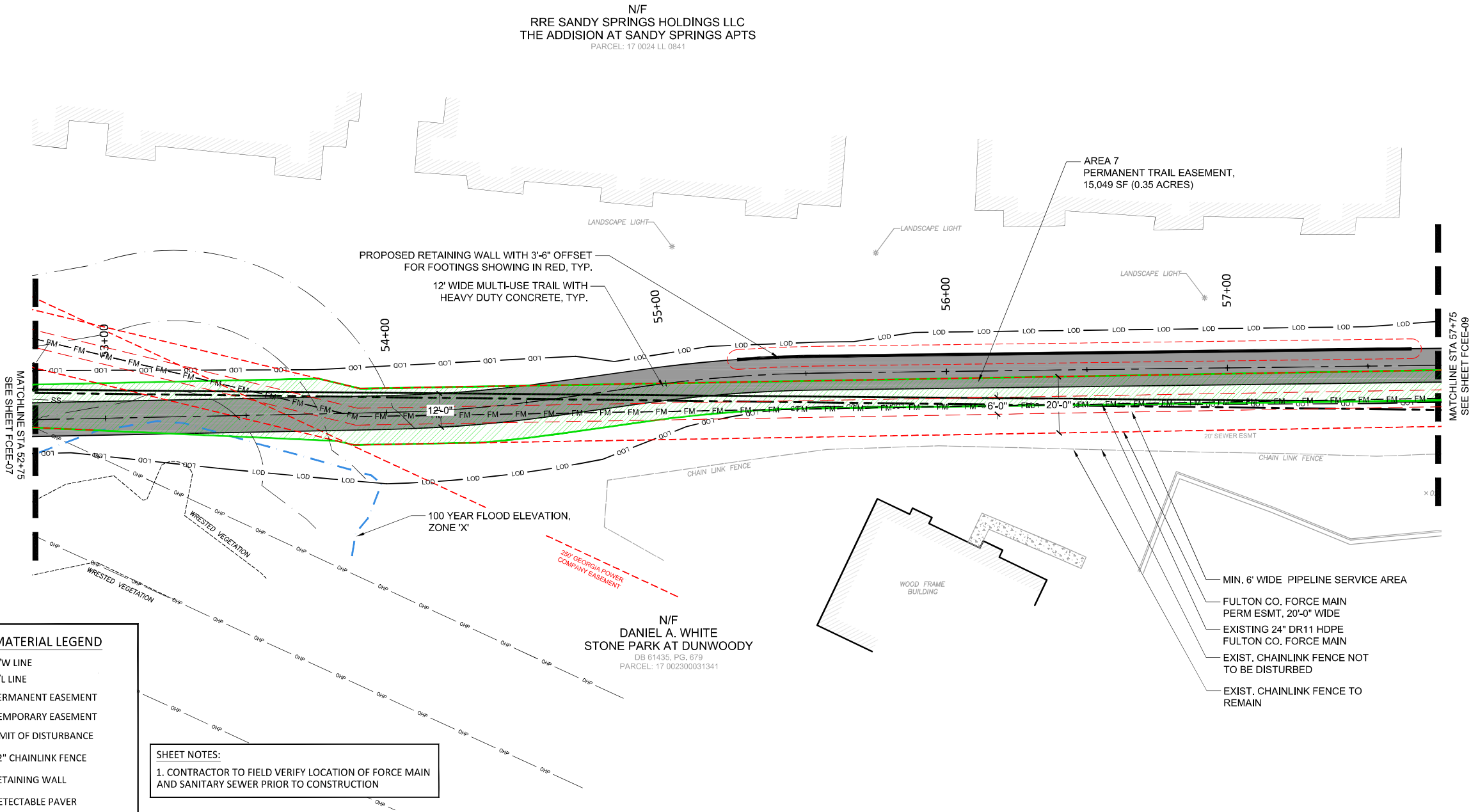
PROJECT #	2022 - 241
PROJECT MANAGER	CMA

**SANDY SPRINGS PATH
PHASE 2E
ROSWELL RD TO
COLQUITT RD**



**FULTON COUNTY
ENCROACHMENT EXHIBIT**

SCALE	1" = 20'-0"
DATE	NOVEMBER 08, 2023
SHEET #	FCEE-07

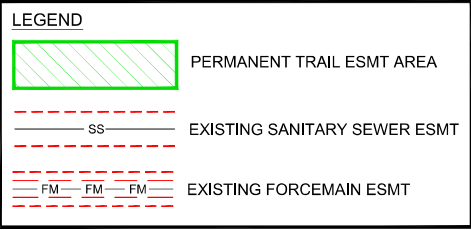


LAYOUT AND MATERIAL LEGEND

-  R/W LINE
-  P/L LINE
-  PERMANENT EASEMENT
-  TEMPORARY EASEMENT
-  LIMIT OF DISTURBANCE
-  72" CHAINLINK FENCE
-  RETAINING WALL
-  DETECTABLE PAVER
-  MULTI-USE TRAIL
-  MULTI-USE TRAIL - HEAVY DUTY
-  ROOT BRIDGING
-  ASPHALT PAVING

SHEET NOTES:
1. CONTRACTOR TO FIELD VERIFY LOCATION OF FORCE MAIN AND SANITARY SEWER PRIOR TO CONSTRUCTION



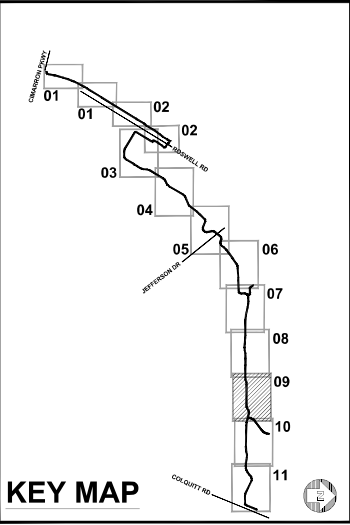


KAIZEN COLLABORATIVE
2390 MAIN STREET | TUCKER, GEORGIA 30084 | 404.239.2521

CHARLES M. ABBOTT JR., P.E.
DESIGN ENGINEER LEVEL II CERTIFICATION
GSWCC # 000004168 EXPIRES: 04/28/2025
CHUCK.ABBOTT@KAIZENCOLLABORATIVE.COM
O: 404-239-2521


PO BOX 1432, ATLANTA, GA 30305

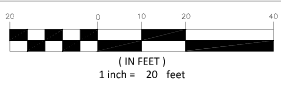
24 HOUR CONTACT - PETE PELLEGRINI
GA GSWCC LEVEL I CERTIFICATION # 0000029813
EXPIRES: 12/21/2023
E: PETEVP@PATHFOUNDATION.ORG
O: 404-875-7284 x 2 C: 404-277-5392



	DATE	DESCRIPTION
	07/25/2022	100% DESIGN SUBMITTAL

PROJECT #	2022 - 241
PROJECT MANAGER	CMA

**SANDY SPRINGS PATH
PHASE 2E
ROSWELL RD TO
COLQUITT RD**



**FULTON COUNTY
ENCROACHMENT EXHIBIT**

SCALE	1" = 20'-0"	
DATE	NOVEMBER 08, 2023	
	SHEET #	FCEE-09

LAYOUT AND MATERIAL LEGEND

	R/W LINE
	P/L LINE
	PERMANENT EASEMENT
	TEMPORARY EASEMENT
	LIMIT OF DISTURBANCE
	72" CHAINLINK FENCE
	RETAINING WALL
	DETECTABLE PAVER
	MULTI-USE TRAIL
	MULTI-USE TRAIL - HEAVY DUTY
	ROOT BRIDGING
	ASPHALT PAVING

SHEET NOTES:

1. CONTRACTOR TO FIELD VERIFY LOCATION OF FORCE MAIN AND SANITARY SEWER PRIOR TO CONSTRUCTION



STATE OF GEORGIA
COUNTY OF FULTON

**A RESOLUTION TO ACCEPT AN INDEMNIFICATION, MAINTENANCE
AND LAND USE AGREEMENT FOR PRIVATE IMPROVEMENT WITH FULTON COUNTY ON
PROPERTIES LYING IN LAND LOTS 23, 24, 30 AND 31 IN THE 17TH DISTRICT, FULTON COUNTY,
GEORGIA, AS IT RELATES TO THE SANDY SPRINGS MASTER TRAIL PLAN-SEGMENT 2E.**

WHEREAS, the City of Sandy Springs (the “City”) is currently constructing its Sandy Springs Master Trail Plan-Segment 2E (the “Project”), spanning through Land Lots 23, 24, 30 and 31 of the 17th District in Fulton County, Georgia; and

WHEREAS, the City Manager directed the Department of Recreation and Parks to develop standard policies for recurring matters, to establish appropriate internal controls and legal compliance, and to provide for an efficient and effective means to serve constituents; and

WHEREAS, in accordance with the design for the Project, the proposed path will be constructed within existing Fulton County Sanitary Sewer (“FC”) easement areas located on the Fulton County North Annex property, the Wesley St. James Apartments, Classic of Atlanta property, the Morgan’s Landing Apartments, the Addison Apartments, the Tabas Two LLLP property, the Parc at Dunwoody Apartments and the Stone Park at Dunwoody Condominiums; and

WHEREAS, in order to construct the portion of the Project within existing sewer easement owned by FC the attached “Indemnification, Maintenance and Land Use Agreement For Private Improvement” between FC and the City must be executed with no costs to the City; and

WHEREAS, it is the desire of the City to accept the attached “Indemnification, Maintenance and Land Use Agreement For Private Improvement” at no cost to the City, with Fulton County, to construct a portion of the Sandy Springs Master Trail Plan-Segment 2E within Fulton County’s existing sanitary sewer easement.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SANDY SPRINGS, GEORGIA THAT:

1. The attached “Indemnification, Maintenance and Land Use Agreement for Private Improvement” between the City of Sandy Springs and Georgia Power Company is hereby approved; and
2. The Mayor is authorized to execute the Agreement, pending any minor revisions by the City Attorney and approval by the Chief Finance Director; and
3. The City Manager and appropriate City Staff are hereby authorized to take such actions deemed necessary to effectuate the intent of this Resolution.

SO RESOLVED this 19th day of December, 2023.

Approve:

Russell K. Paul, Mayor

Attest:

Raquel D. Gonzalez, City Clerk
(Seal)



City of Sandy Springs, Georgia



Presentation of Audit Results June 30, 2023



Agenda

- Engagement Team
- Overview of:
 - Audit Opinion
 - Financial Statements and Footnotes
 - Compliance Report
 - Audit Scopes and Procedures
- Required Communications
- Financial Trends
- Accounting Recommendations and Related Matters
- Answer Questions



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ACCOUNTING FIRM IN THE U.S.

100+ year
HISTORY
OF QUALITY SERVICE

Serve 650+
GOVERNMENT CLIENTS

GOVERNMENTAL
PARTNERS **16**

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Firms**



140+

TEAM MEMBERS DEDICATED
TO SERVING THE
GOVERNMENTAL INDUSTRY



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



225+

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



135,000+

HOURS ANNUALLY
PROVIDED TO
GOVERNMENTAL CLIENTS

150+

CURRENT CLIENTS AWARDED
THE GFOA CERTIFICATE OF
EXCELLENCE

5

STATES

13

OFFICES



Engagement Team Leaders

- Adam Fraley, Engagement Partner | James Bence, Quality Review Partner | Allison Whitworth, Engagement Manager



Audit Opinion

- **Our Responsibility Under Auditing Standards Generally Accepted in the United States of America (GAAS)**
 - We considered the internal control structure for the purpose of expressing our opinion on the City of Sandy Springs' (the "City") basic financial statements and not for the purpose of providing an opinion on the effectiveness of internal controls.
 - Our audit was performed in accordance with GAAS and *Government Auditing Standards*.
 - Our objective is to provide reasonable—not absolute—assurance that the basic financial statements are free of material misstatement.
 - The basic financial statements are the responsibility of the City's management.
- **Report on Basic Financial Statements**
 - Unmodified ("clean") opinion on basic financial statements.
 - Presented fairly in accordance with accounting principles generally accepted in the United States of America.
 - Our responsibility does not extend beyond financial information contained in our report.



Financial Statements and Footnotes

Statement of Net Position – Entity Wide (Full Accrual).

- **Assets.** Total assets and deferred outflows increased from approximately **\$786,614,000 to \$831,503,000**.
Cash and cash equivalents increased from approximately **\$188,773,000 to \$206,943,000**.
Capital assets net of accumulated depreciation and amortization increased from approximately **\$522,187,000 to \$540,962,000**.
- **Liabilities.** Total liabilities and deferred inflows decreased from approximately **\$269,508,000 to \$267,739,000**.
- **Net Position.** The City's net position (or equity) increased from approximately **\$517,106,000 to \$563,764,000**. This increase is reconciled on the City's "Statement of Revenues, Expenses and Changes in Net Position".
Approx. **\$77,732,000** of the City's net position is restricted.
Approx. **\$367,043,000** of the City's net position represents the City's investment in capital assets, net of related debt.



Financial Statements and Footnotes (Continued)

Operations

Total program revenues increased from approximately \$43,203,000 to \$48,538,000 .

Total program expenses increased from approximately \$128,204,000 to \$130,594,000.

Total general revenues increased from approximately \$117,199,000 to \$128,713,000.

The change in net position (i.e., net income) amounted to an increase of approximately \$46,658,000.



Compliance Report and Audit Scopes & Procedures

- **Compliance Reports**

- The financial report package contains a report on our tests of the City's internal controls and compliance with laws, regulations, etc. The report is not intended to provide an opinion on internal controls and compliance with applicable rules and regulations.
- This report and the procedures performed are required by *Government Auditing Standards*.
- The Single Audit Report contains an unmodified opinion on the Coronavirus State & Local Fiscal Recovery Fund (AL #21.027) and the Community Development Block Grant Program (AL #14.218)

- **Audit Scopes and Procedures (Governmental Audit Programs Utilized in All Areas)**

- Confirmed cash, debt and other elements.
- Vouched substantiated additions of capital assets, balances of construction in progress, and vouched significant retainage payable.
- Performed a search for unrecorded liabilities via review of unpaid vouchers and subsequent disbursements.



Required Communications

- **Significant Accounting Policies**

- Management is responsible for the selection and use of appropriate accounting policies.
- The significant accounting policies used by the City are described in Note 1 to the respective basic financial statements.
- During the current year, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-based Information Technology Arrangement*.
- The policies used by the City are in accordance with generally accepted accounting principles.
- In considering the qualitative aspects of its policies, the City is not involved in any controversial or emerging issues for which guidance is not available.

- **Management Judgment/Accounting Estimates**

- Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events.
- The City uses various estimates as part of its financial reporting process – including actuarial assumptions.



Required Communications (Continued)

- **Relationship with Management**

- We received full cooperation from the City's management and staff.
- There were no disagreements with management on accounting issues or financial reporting matters.

- **Management Representation**

- We requested, and received, 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.

- **Consultation with Other Accountants**

- To the best of our knowledge, management has not consulted with, or obtained opinions from, other independent accountants during the year, nor did we face any issues requiring outside consultation.

- **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.



Required Communications (Continued)

- **Audit Adjustments**

- There were no unrecorded or passed audit adjustments.

- **Financial Statement Disclosures**

- The footnote disclosures to the financial statements are also an integral part of the financial statements and the process used by management to accumulate the information included in the disclosures was the same process used in accumulating the statements. The overall neutrality, consistency, and clarity of the disclosures was considered as part of our audit.

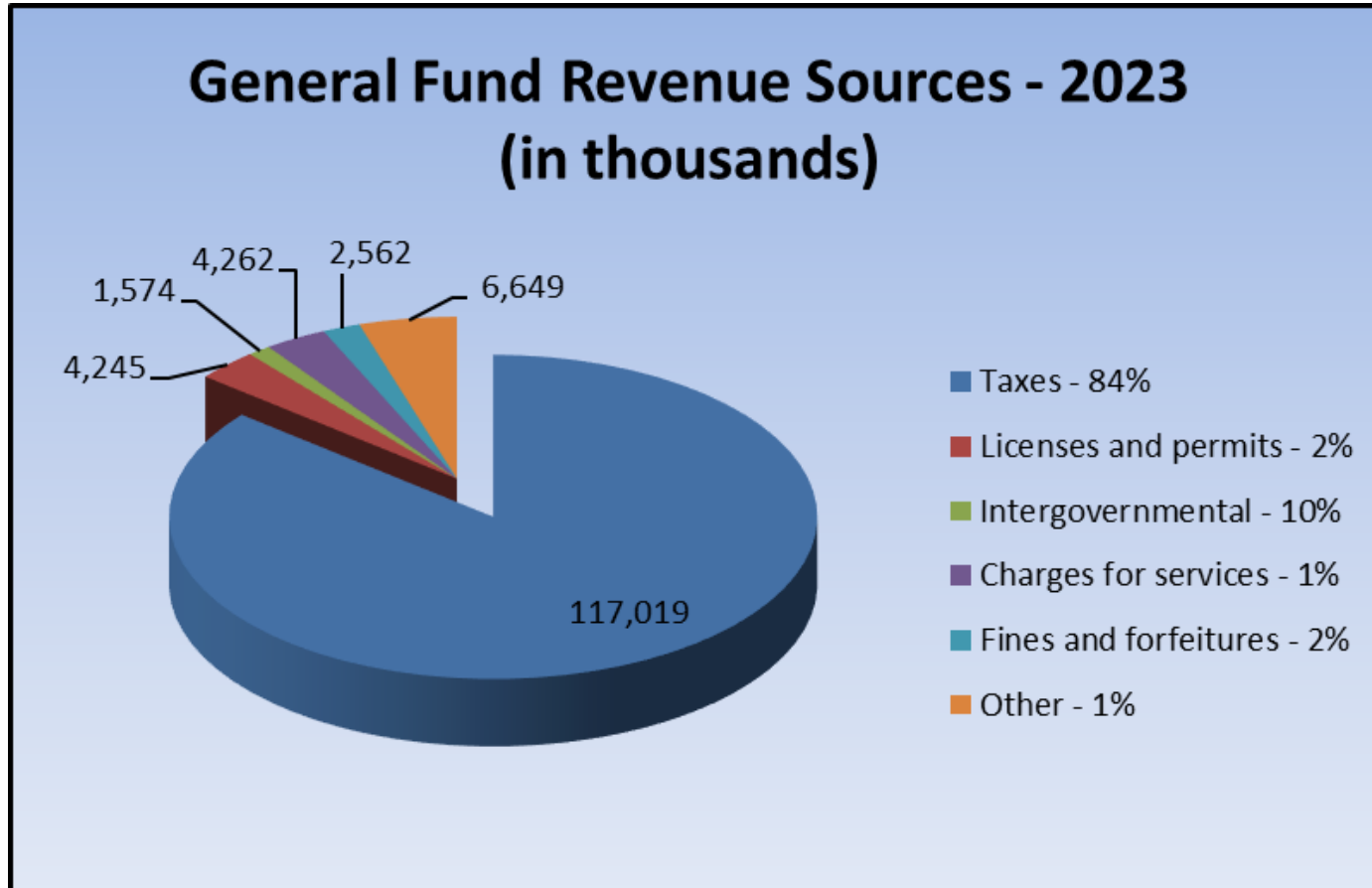
- **Information in Documents Containing Audited Financial Statements**

- Our responsibility for other information in documents containing the City's basic financial statements and our report thereon does not extend beyond the information identified in our report. If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, we must be provided with a printer's proof for our review and approval before printing. You must also provide us with a copy of the final reproduced material for our approval before it is distributed.

- **Auditor Independence**

- In accordance with AICPA professional standards, M&J is independent with regard to the City and their financial reporting process.

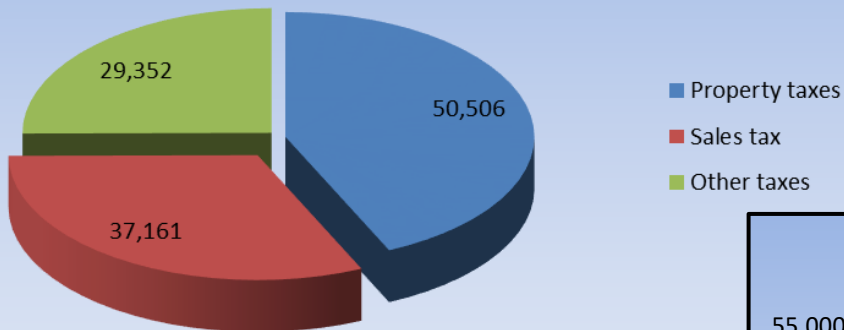
General Fund Revenue Sources



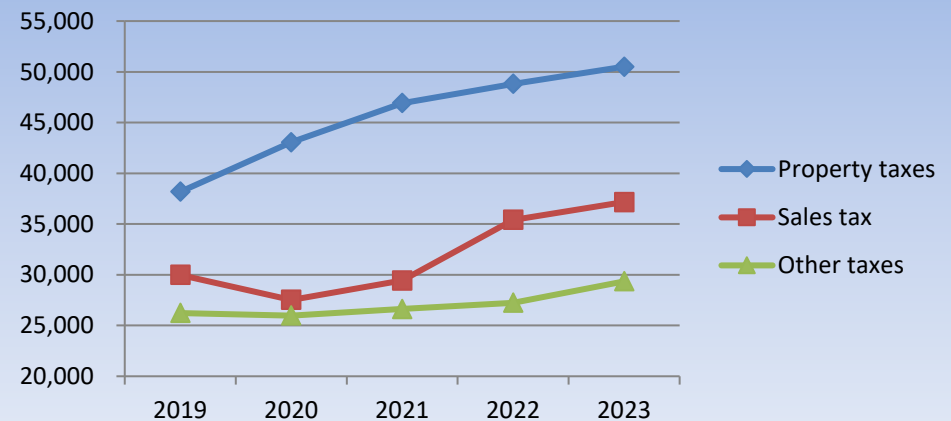


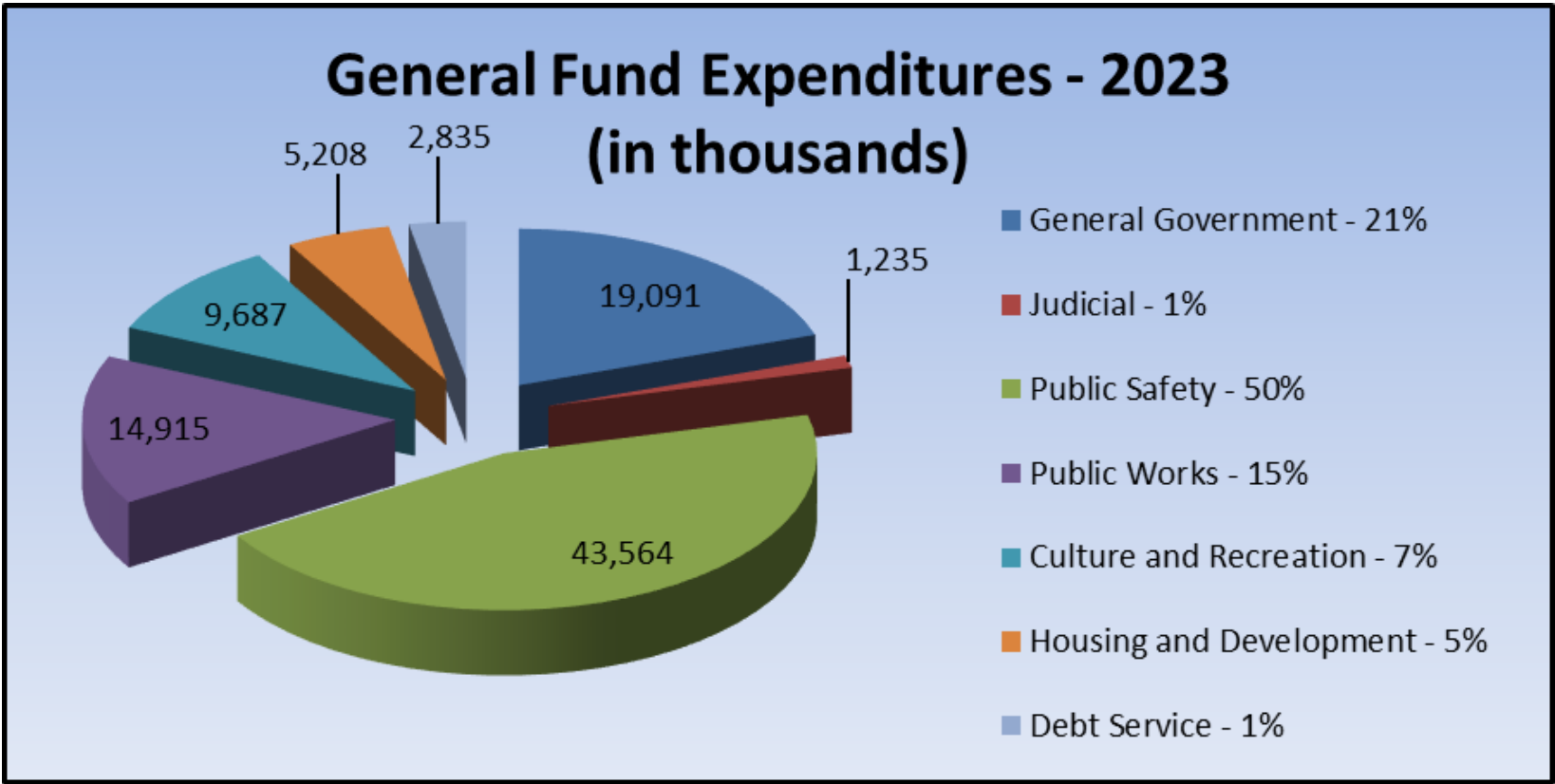
General Fund Tax Sources and Trends

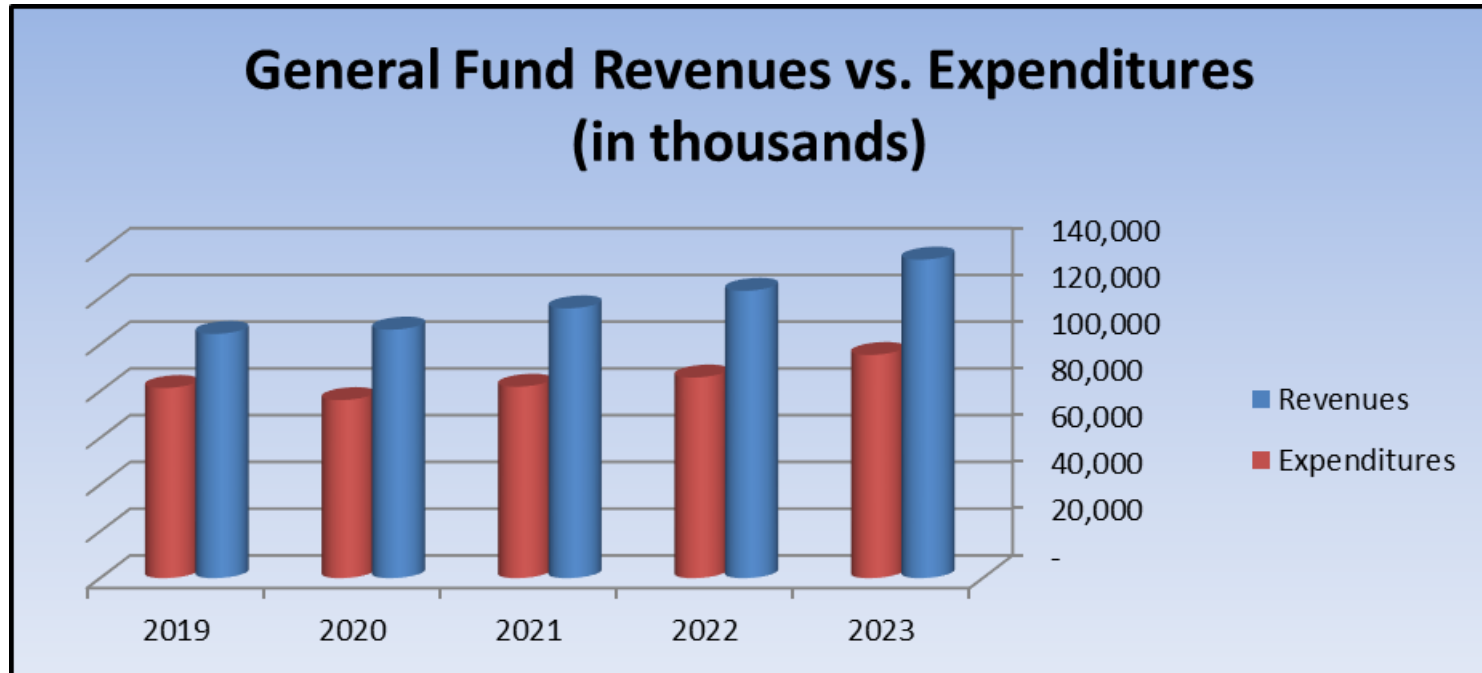
General Fund Tax Sources - 2023
(in thousands)

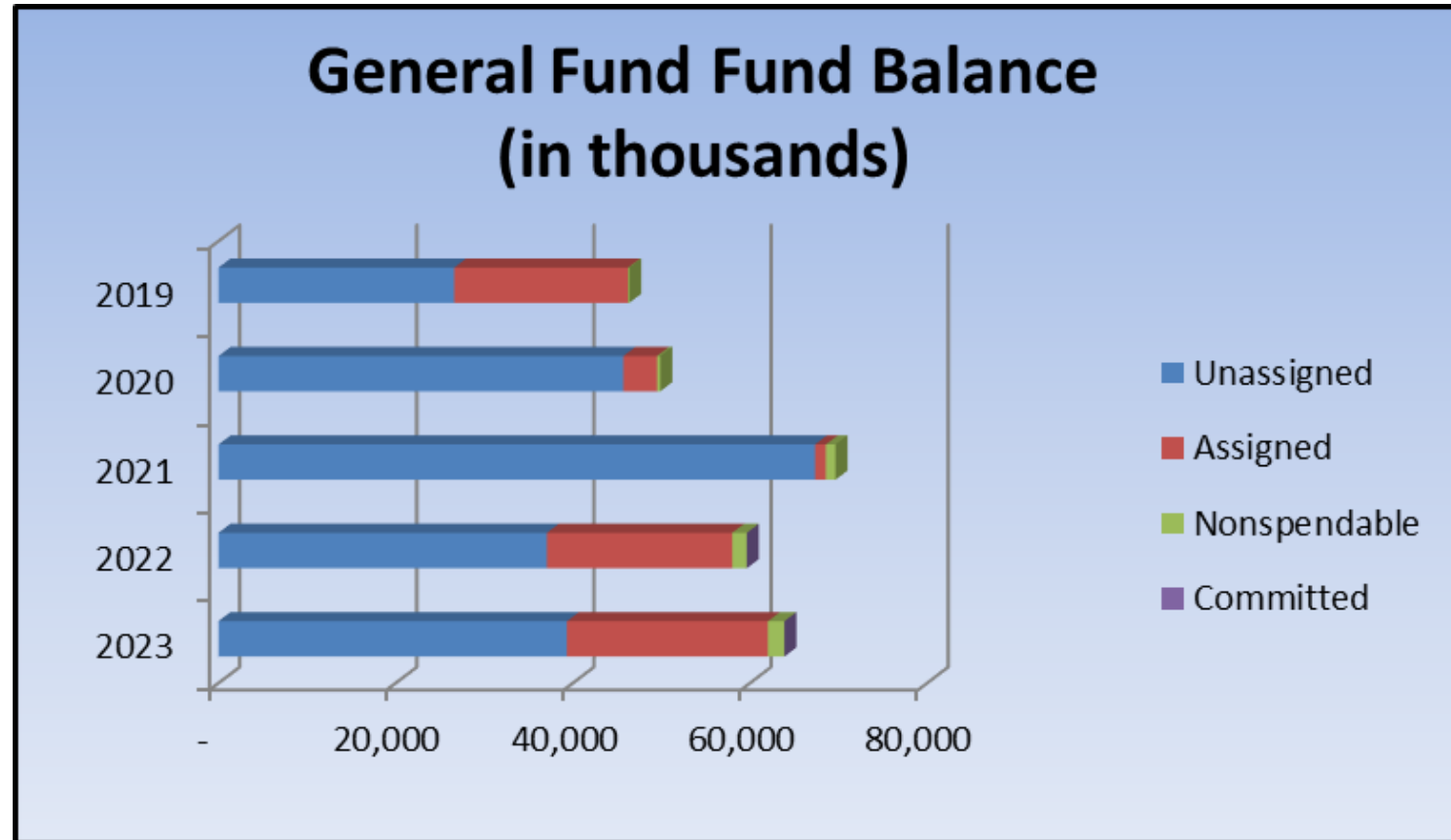


Five Year Taxes Trend (in thousands)











Comments & Other Matters
Findings

None noted in FY23



Governmental Advisory Services

Core Offerings

Strategy

Develops and defines the future vision, goals, and objectives

- Innovation
- Long-Term Planning
- Organization Management
- Workforce of the Future Planning
- Internet of Things/Market Disruptors Assessment
- Artificial Intelligence/Robotics
- Service Delivery Model Planning
- Strategy Mapping
- Technology Consulting/ERP
- Technology Solution/Vendor Selection
- Operational Vision
- Business Case

Operational Efficiency and Effectiveness

Ensures business processes and service delivery are provided in a manner maximizing targeted goals

- Cost Containment
- Operations Improvement
- Program Delivery
- Revenue Enhancement
- Staffing Assessments
- Benchmarking
- Technology Utilization
- Governance
- Policy/Procedure Assessments
- Operations/Management Reviews

Transformation

Allows for the successful change from the current state to the desired environment or outcome

- Change Management and Organizational Transformation Strategies
- Customer Service Optimization
- Service Delivery Modeling
- Technology/Workflow Design
- Human Capital Management

Performance Measurement

Ensures outputs and outcomes are producing desired results

- Budget Forecasting & Design
- Cost Accounting
- Data Science
- Grant Strategy
- Risk Assessments
- Internal Controls & Compliance
- KPI Design
- Benchmarking
- Project Management
- Independent Verification & Validation
- Management/Dashboard Reporting

IT and Cybersecurity Solutions

• Cybersecurity Framework Engagements

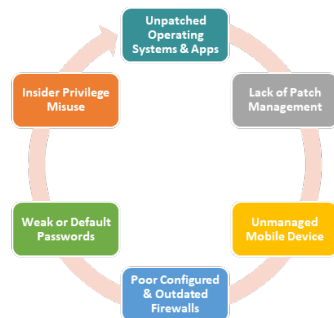
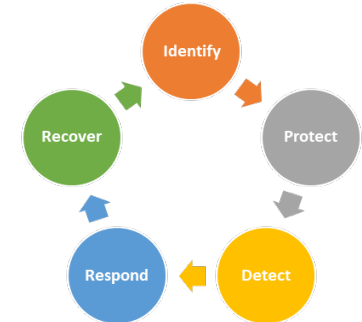
- Performed as either a SOC for Cybersecurity under AICPA attestation standards, or as a consulting engagement under AICPA consulting standards.

• System Vulnerability Assessment Engagements

- Process of defining, identifying, classifying and prioritizing vulnerabilities in computer systems, applications and network infrastructures, and providing an assessment with necessary knowledge, awareness and risks to understand the threats to determine appropriate reactions.

• Penetration Testing Engagements

- Practice of testing a computer system to find security vulnerabilities that a hacker/attacker could exploit using automation or manual applications.





New Accounting Pronouncements

- **New GASB Pronouncements for Future Years**

- **Statement No. 100, Accounting Changes and Error Corrections** was issued in June 2022 and is effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.
- **Statement No. 101, Compensated Absences** was issued in June 2022 and is effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. This statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.



New Accounting Pronouncements (Continued)

- **New GASB Pronouncements for Future Years (Continued)**

- **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 Statement No. 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 issuance of a final standard in late 2023 or early 2024.
- **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 mid-2027.
- **Going Concern Uncertainties and Severe Financial Stress** is a major project where the goal is to address issues related to disclosures regarding going concern uncertainties and severe financial stress. The project will consider (1) improvements to existing guidance for going concern considerations to address diversity in practice and clarify the circumstances under which disclosure is appropriate, (2) developing a definition of severe financial stress and criteria for identifying when governments should disclose their exposure to severe financial stress, and (3) what information about a government's exposure to severe financial stress is necessary to disclose. This technical topic is being examined by the GASB due to a wide diversity in practice regarding required presentation on the face of the financial statements, disclosures, etc. An exposure draft on this topic is expected by mid-2025.



Govt. Clients – Free Quarterly Continuing Education

- **Since March of 2009 – For Over 12 Years !!**

- Mauldin & Jenkins provides free quarterly continuing education for all of our governmental clients. Topics are 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 and knowledge sharing among our governmental clients. We normally see approximately 180 people per quarter. Examples of subjects addressed in the past few quarters include:

- Accounting for Debt Issuances
- Achieving Excellence in Financial Reporting
- Best Budgeting Practices, Policies and Processes
- Budget Preparation
- ACFR Preparation (two (2) day hands-on course)
- Capital Asset Accounting Processes and Controls
- Collateralization of Deposits and Investments
- Component Units
- Cybersecurity Risk Management
- Evaluating Financial and Non-Financial Health of a Govt.
- Financial Report Card – Where Does Your Govt. Stand?
- Financial Reporting Model Improvements
- GASB Nos. 74 & 75, OPEB Standards
- GASB No. 77, Tax Abatement Disclosures
- GASB No. 84, Fiduciary Activities
- GASB Projects & Updates (ongoing & several sessions)
- Human Capital Management
- Grant Accounting Processes and Controls
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle
- IRS Issues, Primarily Payroll Matters
- Legal Considerations for Debt Issuances & Disclosures
- Policies and Procedures Manuals
- Segregation of Duties
- Single Audits for Auditees
- Special Purpose Local Option Sales Tax (SPLOST)
- Accounting, Reporting & Compliance
- Uniform Grant Reporting Requirements and the New Single Audit

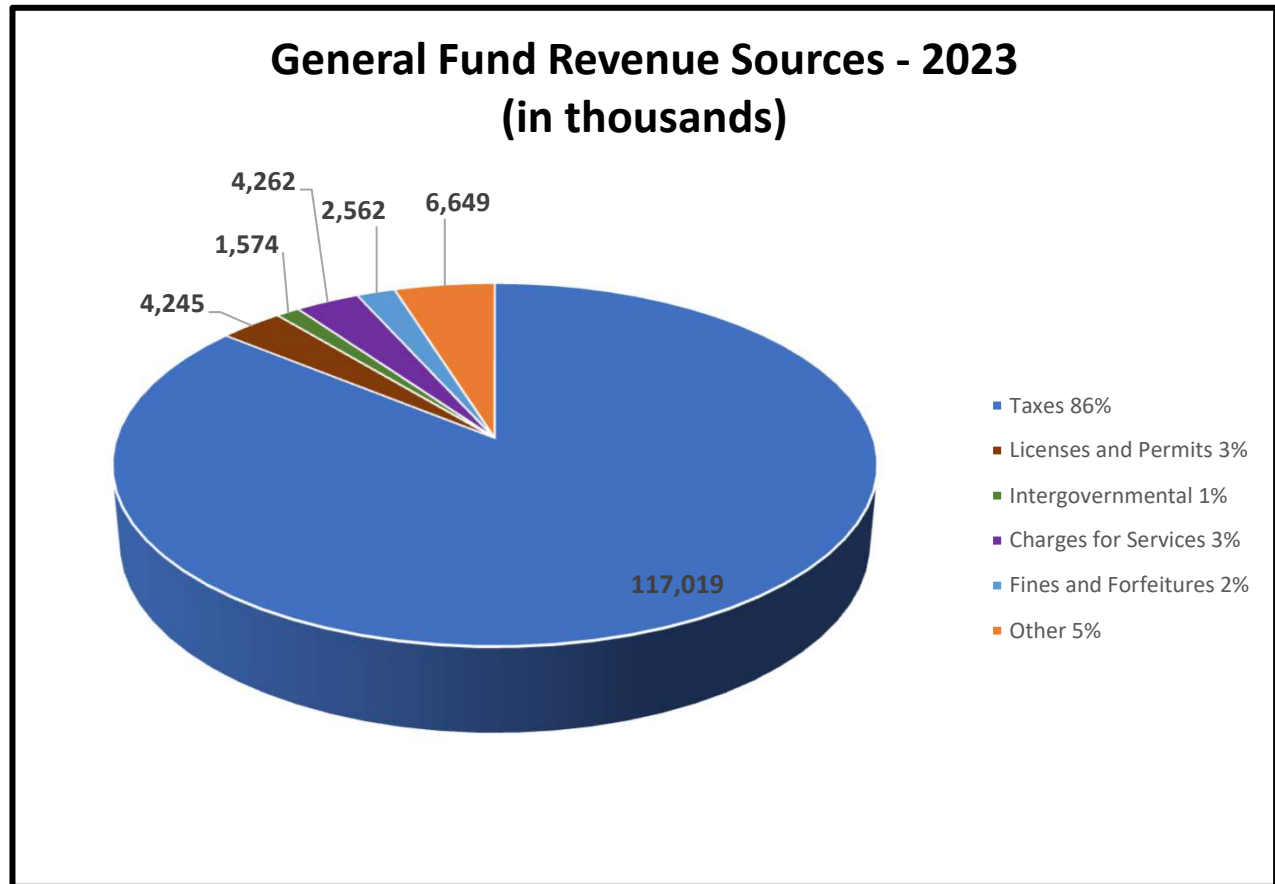
» **We appreciate the City's participation in these quarterly sessions.**

Questions & Comments

Thank You for the Opportunity to Serve



City of Sandy Springs, Georgia
Auditor's Discussion and Analysis (AD&A)
June 30, 2023
(Revised Chart)



CITY OF SANDY SPRINGS, GEORGIA

**REPORT OF INDEPENDENT CERTIFIED
PUBLIC ACCOUNTANTS IN ACCORDANCE
WITH THE UNIFORM GUIDANCE AND
*GOVERNMENT AUDITING STANDARDS***

FOR THE YEAR ENDED JUNE 30, 2023

CITY OF SANDY SPRINGS, GEORGIA

FOR THE YEAR ENDED JUNE 30, 2023

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**The Honorable Mayor and Members
of the City Council of
Sandy Springs, Georgia**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Sandy Springs, Georgia (the "City") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 27, 2023.

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.

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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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 financial statements. 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mauldin & Jenkins, LLC

Atlanta, Georgia
November 27, 2023



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

**The Honorable Mayor and Members
of the City Council of
Sandy Springs, Georgia**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Sandy Springs, Georgia's (the "City's") 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 June 30, 2023. 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 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 June 30, 2023.

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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; 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 the 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 the 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 GAAS, *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 the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated November 27, 2023, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Mauldin & Jenkins, LLC

Atlanta, Georgia
November 27, 2023

CITY OF SANDY SPRINGS, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Agency or Pass- through Grantor Number	Total Expenditures
U.S. DEPARTMENT OF TREASURY			
COVID - 19 - Coronavirus State & Local Fiscal Recovery Funds	21.027	N/A	\$ 932,626
Total U.S. Department of Treasury			<u>932,626</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
CDBG - Entitlement Grants Cluster			
Community Development Block Grant	14.218	B-20-MW-13-0016	8,111
Community Development Block Grant	14.218	B-21-MC-13-0016	90,174
COVID - 19 - Community Development Block Grant	14.218	B-22-MC-13-0016	514,369
Total CDBG - Entitlement Grants Cluster			<u>612,654</u>
Total U.S. Department of Housing and Urban Development			<u>612,654</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Passed through Georgia Department of Transportation			
Highway Planning and Construction	20.205	GA-2019-015	192,681
Highway Planning and Construction	20.205	PI 0015023	738,662
Passed through Atlanta Regional Commission			
Highway Planning and Construction	20.205	T0070	78,410
Total Highway Planning and Construction Cluster			<u>1,009,753</u>
Federal Transit Cluster			
Passed through MARTA			
Federal Transit Formula Grants	20.507	GA-2018-022	4,653
Total Federal Transit Cluster			<u>4,653</u>
Total U.S. Department of Transportation			<u>1,014,406</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY			
Passed through Georgia Department of Natural Resources			
Nonpoint Source Implementation Grants	66.460	751-220059	140,600
Total U.S. Environmental Protection Agency			<u>140,600</u>
U.S. DEPARTMENT OF JUSTICE			
Passed through City of Atlanta			
Edward Byrne Memorial Justice Assistance Grant	16.738	15PBJA-22-GG-02072-JAGX	16,540
Total U.S. Department of Justice			<u>16,540</u>
Total Expenditures of Federal Awards			<u><u>\$ 2,716,826</u></u>

See note to schedule of expenditures of federal awards.

CITY OF SANDY SPRINGS, GEORGIA

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2023

(1) Summary of Significant Accounting Policies

Basis of Presentation and Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting. Under the modified accrual basis of accounting, expenditures are recognized when the related liability is incurred.

In instances where the grant agreement requires the City to match grant awards with local funds, such matching funds are excluded in the accompanying Schedule of Expenditures of Federal Awards.

The City did not utilize the 10% de minimus indirect cost rate.

Federal grant programs which are administered through State agencies (pass-through awards) have been included in this report. These programs are operated according to Federal regulations promulgated by the Federal agency providing the funding.

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*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

CITY OF SANDY SPRINGS, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

SECTION I
SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? ☐ yes ☒ no

Significant deficiency(ies) identified? ☐ yes ☒ none reported

Noncompliance material to financial statements noted? ☐ yes ☒ no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified? ☐ yes ☒ no

Significant deficiency(ies) identified? ☐ yes ☒ none reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ☐ yes ☒ no

Identification of major federal programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
21.027	COVID-19 Coronavirus State & Local Fiscal Recovery Funds
14.218	COVID-19 Community Development Block Grant

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? ☐ yes ☒ no

CITY OF SANDY SPRINGS, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES

None reported.

CITY OF SANDY SPRINGS, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

SECTION III
FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported.

CITY OF SANDY SPRINGS, GEORGIA
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023

2022-001 Implementation of Governmental Accounting Standards Board Statement No. 87, *Leases*

Criteria: Effective for the beginning of the City's fiscal year ended June 30, 2022, Governmental Accounting Standards Board Statement No. 87, *Leases* ("GASB 87"), was required to be implemented.

Condition: During our audit of the financial statements as of and for the year ended June 30, 2022, we noted that the City had not identified certain leases held by the City as leases meeting the criteria for reporting under GASB 87, nor had the City recorded the required adjustments to the City's financial statements.

Status: Resolved in current fiscal year.

CITY OF SANDY SPRINGS, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2023

Prepared by:
Finance Department

Submitted by:
Eden Freeman
City Manager

CITY OF SANDY SPRINGS, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2023

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CITY OF SANDY SPRINGS, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2023

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CITY OF SANDY SPRINGS, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2023

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INTRODUCTORY SECTION



November 27, 2023

Honorable Russell K. Paul, Mayor,
Members of the City Council, and
Citizens of Sandy Springs, Georgia

Ladies and Gentlemen:

The Annual Comprehensive Financial Report of the City of Sandy Springs, Georgia (City), for the fiscal year ended June 30, 2023, is submitted herewith. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with City management. To the best of our knowledge and belief, the enclosed data is accurate in all material respects, and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the City of Sandy Springs. The report has been prepared in accordance with generally accepted accounting principles. All disclosures necessary to enable an interested reader to gain an understanding of the government's financial activities have been included.

The City'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 Sandy Springs for the fiscal year ended June 30, 2023, 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 on the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of Sandy Springs' financial statements for the fiscal year ended June 30, 2023, are fairly presented in conformity with Generally Accepted Accounting Principles (GAAP). The independent auditor's report is presented as the first component of the financial section of the report.

Management's discussion and analysis (MD&A) immediately follows the independent auditors report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE GOVERNMENT

Sandy Springs celebrated its 18th anniversary in 2023, incorporated in December of 2005. The City is positioned in the heart of the metro area in northern Fulton County, Georgia. It is the second largest city in metropolitan Atlanta and the seventh largest city in the State of Georgia. Sandy Springs is a demographically diverse community and covers a 38 square mile area. Twenty-two miles of the Chattahoochee River flow through Sandy Springs, creating a unique recreational opportunity within a metropolitan setting.



Policymaking and legislative authority of the government is vested in the Mayor and six council members, who are elected for four-year terms. Council members are elected by district, and the Mayor is elected at-large by popular vote. The Mayor and council members serve until their successors are qualified and certified. Terms of office begin after the certification of the election and swearing into office. Elections for the Mayor and all council members occur every four years unless a vacancy occurs during a term.

The City operates under a council/manager form of government, where the Council is the legislative authority, and the Mayor possesses all the executive powers granted to the government under the constitution and laws of the State of Georgia and the City of Sandy Springs charter. The City Manager maintains all administrative powers granted to the government under the constitution and laws of the State of Georgia and the City's charter. The City is empowered to levy a property tax on both real and personal property located within its boundaries and is qualified to levy all other taxes granted to municipalities within the State of Georgia.

The City's General Services including Police, Fire, Public Works/TSPLOST, Community Development, IT, Finance, Economic Development, Communications, Facilities, Municipal Court, Recreation and Parks, and Performing Arts Center Operations are performed by employees of the City of Sandy Springs. The City's call center and 911 services, as well as Public Works Field Services, Fleet Services, City Attorney's Office, and Municipal Court Solicitor are conducted with private sector partners.

Sanitation services are provided through contracts with private carriers. Water and sewer services are delivered to residential and commercial properties by the City of Atlanta and Fulton County. The City created a legally separate entity, the City of Sandy Springs Public Facilities Authority (the "Authority"), to assist with the leasing and multi-year contracting of capital facilities. The Sandy Springs Hospitality Board is a component unit of the City and functions as the tourism and marketing arm of the government. In addition, the City has a joint venture with the City of Johns Creek for Emergency 911 services through the Chattahoochee River E911 Authority (ChatComm) and with the North Fulton Cities of Alpharetta, Milton, and Roswell for a unified radio system through the North Fulton Regional Radio System Authority (NFRRSA).

The annual budget serves as the foundation for the City's financial plan and assists in the control of the financial stability and health of the government. The Mayor and Council are required to adopt a final budget no later than the close of the fiscal year. The budget is prepared by fund, function, and department. Since Fiscal Year 2007, the budgeting process included performance management initiatives. Amounts in this budget may be re-allocated within funds by approval of the City Manager as long as the total budgeted amounts do not exceed the approved appropriations by fund.



LOCAL ECONOMY

Sandy Springs is located at the crossroads of one of the most traveled east-west and north-south vehicular connections with prime access to Interstate 285 and Georgia Highway 400, with Interstate 75 located just west of the City's border. Four stations on the MARTA rail transit system also serve Sandy Springs, creating an attractive transportation location for business. Close to 6,000 businesses, from small, family-owned retailers to world-known corporate headquarters, currently call Sandy Springs home.

The City's largest employers are hospitals and regional corporate headquarters. The City is home to nationally recognized Children's Healthcare of Atlanta, Northside Hospital and Emory Saint Joseph's Hospital. Sandy Springs is also home to many Fortune 500 and 1000 companies. Among the largest corporate employers are United Parcel Service, WestRock, Veritiv Corporation, Newell Brands, Intercontinental Exchange/NYSE, ServiceMaster, Graphic Packaging, Cox Communications, Inspire Brands, Focus Brands, and Mercedes Benz USA that have chosen to call Sandy Springs their corporate home. The City's commercial properties comprise more than 42 percent of the total tax digest by property value, which ensures a strong economic foundation for the government.

Niche ranks Sandy Springs number 18 for Best City to Live in the U.S. and number 13 as one of the Healthiest Cities in America in 2023.^[1] Sandy Springs is home to a flourishing dining scene and nighttime activities, a place where one can expend energy paddle boarding on the river or enjoy one of the City's many parks and green spaces and enjoy live entertainment.

According to the 2020 United States Census^[2], the 5-year estimated population for Sandy Springs is 108,180. There were approximately 53,360 households reported, with an estimated 50 percent recorded as owner-occupied housing units. The median value of owner-occupied housing as of October 2023 was \$636,701, according to the Zillow Home Values Index^[5]. The average household size was two (2) people, with a median household income of more than \$80,000.

Quality of life is an important component in attracting and keeping residents and businesses in Sandy Springs. In August 2018, the curtain went up on the Sandy Springs Performing Arts Center and in just a short time, the theatre complex became a prime destination in the metropolitan area. City Springs is intended to be a community gathering spot, and it has exceeded all expectations. In addition to the hub of energy created through the performances and events at City Springs, tremendous redevelopment activity has occurred throughout the City, with many new retailers and restaurants coming online.

NATIONAL ECONOMY

According to the Bureau of Labor Statistics^[3] for August 2023, unemployment for the State of Georgia increased from 2.8 % to 3.4% in 2023. Citywide the unemployment also increased to 3.4% from 3.2% last year.



LONG TERM FINANCIAL PLANNING

As detailed within the following financial statements, the City's policy is to maintain a minimum General Fund balance reserve of 25% of the next year operating expenditures. Excess fund balances over reserve requirements will be used in subsequent periods for pay-as-you-go capital projects and one-time non-recurring expenditures.

To facilitate the provision of city services, the government is committed to a consistent millage rate for property taxes. The City's operating millage rate of 4.731 mills is statutorily set and cannot be increased without a public referendum. In addition, when residential property is reassessed, if a homeowner has filed for the proper homestead exemption, the assessment cannot be raised more than 3% (or the rate of inflation) in any one year for city taxes. Neighboring jurisdictions are not bound by the 3% cap in the utilization of increased assessments, where a large proportion of their increased assessments fall on the back of homeowners.

The City is expected to continue developing as an economic hub and preferred location for business and residential investment. Additionally, the commercial community continues to experience significant re-development through builders and investors developing mixed-use areas.

MAJOR INITIATIVES FOR THE YEAR

- Continued construction efforts at the new police headquarters and municipal court complex, with completion anticipated winter 2025.
- Continued construction efforts for fire station #5 in the "panhandle" area of the city, with completion anticipated summer 2024.
- Completed construction of Veterans Park, which was opened on Veterans Day.
- Began construction of the city fleet enhancement facility, with completion anticipated Spring 2024.
- Began construction of trail segment 2A
- Continued partnership with Art Sandy Springs to host Art Sandy Springs in the open sculpture competition at City Springs City Hall Lobby rotating gallery exhibition.
- Completed construction of River Shore Meadows Park.
- Completed Morgan Falls Athletic Complex Phase I improvements.
- Conducted a comprehensive review of the City of Sandy Springs Development Code and adopted a slate of modifications.
- Updated the Roswell Road at Crossroads Small Area Plan.



- Implemented Over the Counter permit program.
- Updated the multifamily rental housing ordinance, developed updated inspection program, and created property management training and certification program.
- Opened the inaugural Skate City Springs Ice Rink on City Green.

TSPLOST



On November 9, 2021, a referendum passed to continue to impose an additional 0.75 percent Transportation Special Purpose Local Option Sales Tax (“TSPLOST”) to begin on April 1, 2022. Approximately \$546 million was estimated to be raised by the imposition of this additional tax to improve the County’s transportation infrastructure through various capital transportation projects within these cities to be collected through March 31, 2027.

At the close of the fiscal year, one project (a one-time payment to GDOT for enhancements to bridges across GA-400) was completed while the rest were still in various stages of development.

Completed Projects

TSPLOST 2016

TS103 - Spalding Drive at Dalrymple Road –Trowbridge Road
TS105 - Roswell Road at Grogan’s Ferry Road
TS107 - ATMS-4 SCOOT Perimeter Area
TS115 - Mt. Vernon Road at Long Island Drive
TS136 - Central Parkway Sidewalk Gap Fill
TS137 - Johnson Ferry Road – Glenridge Connector Side path
TS161- Johnson Ferry Road – Harleston Road/Glenridge Drive
TS164 - Windsor Parkway Sidewalk
TS165 - Northwood Drive Sidewalk
TS166 - Spalding Drive Widening, Including Sidewalks
TS167 - Brandon Mill Road (Marsh Creek to Lost Forest)
TS168 - Dalrymple Road Sidewalk
TS169 - Dunwoody Club Drive
TS170 - Interstate North Parkway
TS171 - Roberts Drive (Northridge to Davis Academy)
TS193 - Hammond Drive Improvements (Right of Way/Design)

TSPLOST 2021

S2188-1 – Allen Road at Sandy Springs Circle
S2188-2 – Johnson Ferry Road at Brookhaven City Limit



INITIATIVES FOR FUTURE YEARS

- Complete construction of fire station #5.
- Complete construction at the police headquarters and municipal court complex.
- Complete construction of the fleet enhancement center.
- Complete construction of trail segment 2A.
- Complete design and permitting for Old Riverside Park
- Complete design and permitting for the Abernathy South Greenway enhancements.
- Complete construction of the Nancy Creek improvements at Windsor Meadows Park.
- Implement the next phase of major enhancements to the Morgan Falls Overlook Athletic Complex.
- Design and construct enhancements to the Morgan Falls Dog Park.
- Conduct a comprehensive review of the City's Public Works and Capital Improvement Project delivery process.
- Begin the process to create citywide design guidelines.
- Update the City's impact fee ordinance.

FINANCIAL POLICIES

In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: 1) the safety of assets against loss from unauthorized use or disposition; and 2) the reliability of financial records for preparing financial statements in conformity with generally accepted accounting principles. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived; and 2) the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework.

Single Audit - As a recipient of federal and state financial assistance, the City is also responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation for weaknesses by management and internal staff.

As part of the City's annual single audit, required in conformity with provisions of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), tests are made to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs as well as to determine that the City has complied with applicable laws and regulations.



Budgetary Controls - The City maintains budgetary controls to ensure compliance with legal provisions of the annual appropriated budget approved by the City Council. Activities of the general fund and special revenue funds are included in the annual appropriated budget. The official level of city budget control (the level on which expenditures may not legally exceed appropriations) for each legally adopted annual operating budget is at the department level. Administrative transfers of appropriations within a department may be authorized by the City Manager to meet unforeseen needs, as long as the total budgeted amounts do not exceed the original appropriations by department. The City's budget procedures, together with such procedures for discretely presented component units, are more fully explained in the accompanying notes to the financial statements. The City maintains an encumbrance accounting system as one means of accomplishing budgetary control. Encumbered amounts at year end are carried forward to the ensuing year's budget on a case-by-case basis.

OTHER INFORMATION

Awards and Achievements - 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 Sandy Springs for its annual comprehensive financial report for the fiscal year ended June 30, 2022. This was the seventeenth consecutive year that the City has achieved this prestigious award. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for only one year. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments - The preparation of the report could not have been accomplished without the efficient and dedicated efforts of the staff of the Finance Department, the auditors for the City and its component units, and the cooperation of City staff in various departments. Our sincere appreciation is extended to everyone for the contributions made in the preparation of this report.

Respectfully submitted,

DocuSigned by:

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Eden E. Freeman
City Manager

DocuSigned by:

3FAD16FC02854A5...
Toni Carlisle
Chief Financial Officer

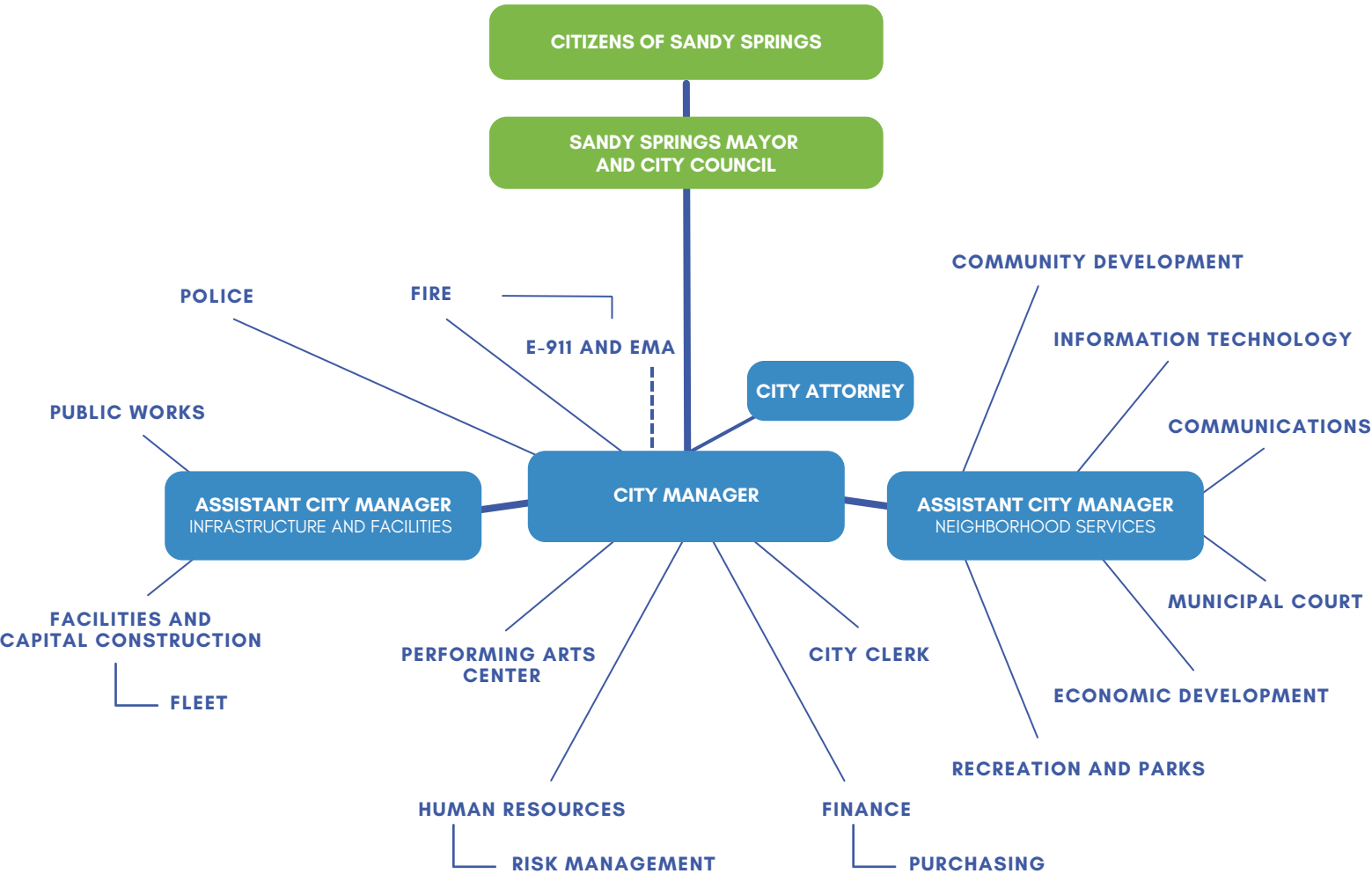


SANDY SPRINGS

GEORGIA

- [1] Source: Niche.com
- [2] Source: United States Census Bureau (2020 5-year Estimate Data)
- [3] Source: Bureau of Labor Statistics (2021 Data)
- [4] Source: SPGlobal.com
- [5] Source: Zillow.com

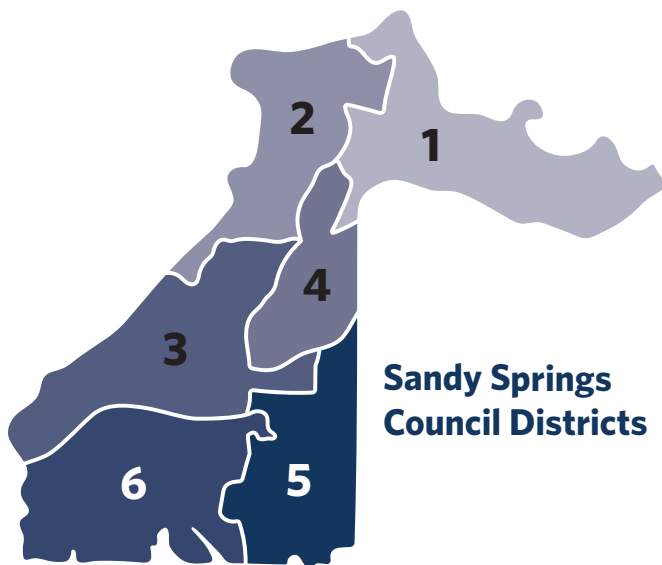
CITY OF SANDY SPRINGS ORGANIZATIONAL CHART



MAYOR AND CITY COUNCIL

Governance in Sandy Springs

The City of Sandy Springs is divided into six Council Districts. Each district is represented by a City Councilmember. The Mayor of Sandy Springs chairs the City Council.



Mayor Rusty Paul

rpaul@sandyspringsga.gov



DISTRICT 1

John Paulson

jpaulson@sandyspringsga.gov



DISTRICT 2

Melody Kelley

mkelley@sandyspringsga.gov



DISTRICT 3

Melissa Mular

mmular@sandyspringsga.gov



DISTRICT 4

Jody Reichel

jreichel@sandyspringsga.gov



DISTRICT 5

Tiberio "Tibby" DeJulio

tdejulio@sandyspringsga.gov



DISTRICT 6

Andy Bauman

abauman@sandyspringsga.gov

City of Sandy Springs, Georgia

Listing of Principal Officials

City Manager

Eden E. Freeman

Chief Financial Officer

Toni Carlisle

Assistant City Manager Infrastructure and Facilities

Open

Assistant City Manager Neighborhood Services

Kristin Byars-Smith

Chief of Fire

Keith Sanders

Chief of Police

Ken DeSimone

City Clerk

Raquel D. Gonzalez

Communications Director

Open

Community Development Director

Ginger Sottile

Court Administrator

Cheston Roney

Economic Development Director

Open

Facilities and Construction Director

David Wells

Human Resources Director

Jennifer Emery

Information Technology Director

Jonathan Crowe

Performing Arts Center Director

William Haggett

Public Works Director

William Martin

Recreation and Parks Director

Michael Perry



Government Finance Officers Association

**Certificate of
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in Financial
Reporting**

Presented to

**City of Sandy Springs
Georgia**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

**The Honorable Mayor and Members
of the City Council of the
City of Sandy Springs, Georgia**

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the **City of Sandy Springs, Georgia** (the "City") as of and for the year ended June 30, 2023, 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 accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Sandy Springs, Georgia, as of June 30, 2023, and the respective changes in financial position 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, General Fund – Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (GAAP Basis) and ARPA Fund – Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (GAAP Basis), as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules and the Schedules of Expenditures of Transportation Special Purpose Local Option Sales Taxes (the "supplementary information") are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

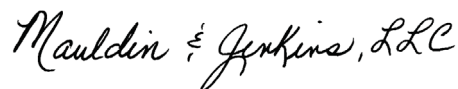
Other Information

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 November 27, 2023 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Atlanta, Georgia
November 27, 2023

**CITY OF SANDY SPRINGS, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

As management of the City of Sandy Springs (City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

Financial Highlights

- The assets of the City exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$563,763,861 (total net position), which represents an increase of \$46,657,724 or 9.02% from the prior year. Of the total net position, \$118,988,944 (unrestricted net position) is available to meet the ongoing obligations of the government.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$240,924,653. This represents an increase of \$19,366,754 from the prior year.
- Total governmental fund revenues were \$177,254,083, an increase of \$16,885,388 or 10.53%.
- Total governmental fund expenditures were \$159,624,120, an increase of \$6,063,267 or 3.95% over the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements: The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets, liabilities, and deferred inflows of resources with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal years (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements report functions of the City that are principally supported by taxes (governmental activities). The governmental activities of the City include general government, judicial, public safety, public works, culture and recreation, housing and community development.

The government-wide financial statements can be found on pages 16 through 18 of this report.

Fund financial statements: A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, 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 are governmental funds.

**CITY OF SANDY SPRINGS, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

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 the City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains twelve individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances. The General Fund, American Recovery Plan Act Fund (ARPA), Capital Projects Fund, TSPLOST Fund and Public Facilities Authority Fund are considered to be major funds.

The City adopts an annual appropriated budget for all its governmental funds, except capital project funds for which project length budgets are adopted. A budgetary comparison statement has been provided for the General Fund and each of the special revenue funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 19 through 21 of this report.

Notes to the financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 22 through 51 of this report.

Other information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information such as the budgetary comparison schedules as presented on a generally accepted accounting principal basis in this section. These schedules are intended to demonstrate the City's compliance with the legally adopted and amended budgets.

The combining and individual fund statements and schedules, referred to earlier, are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 55 through 58 of this report. Required supplementary information can be found on pages 52 through 54 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve as a useful indicator of a government's financial position over time. In the City's case, assets exceeded liabilities and deferred inflows of resources by \$563,763,861, representing a \$46,657,724 or 9.02% increase over last year.

**CITY OF SANDY SPRINGS, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

The largest portion of the City's net position, \$367,043,192 reflects its investment in capital assets (e.g., buildings, machinery and equipment, roadways, sidewalks, culverts, and signals); less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its 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.

Other than the amount of net position, \$77,731,725 is restricted as to use by law or agreement, the remaining portion of the City's net position represents unrestricted net position of \$118,988,944 that is available to meet the ongoing obligations of the government. This amount represents 91.11% of current governmental expenses.

The City has current and other assets of \$276,353,193, an increase of \$27,010,379 or 10.83% over the prior year. These assets include \$206,942,684 of cash and investments.

The City's capital assets are \$540,962,374, which represents an increase of \$18,775,380 or 3.60%. The increase is primarily infrastructure projects.

Long-term liabilities decreased \$10,168,038 or 4.42% as debt is repaid.

The table below summarizes the City's Net Position for 2023 and 2022.

City of Sandy Springs Net Position

	Governmental Activities		Dollar	
	2023	2022	Increase	Percent
			(Decrease)	
Assets				
Current assets	\$ 276,353,193	\$ 249,342,814	\$ 27,010,379	10.83 %
Capital assets, net of accumulated depreciation	540,962,374	522,186,994	18,775,380	3.60
Total assets	817,315,567	771,529,808	45,785,759	5.93
 Deferred charges on bond refunding	 14,187,247	 15,084,335	 (897,088)	 (5.95)
 Liabilities				
Current liabilities	41,284,212	39,449,632	1,834,580	4.65
Long-term liabilities	219,770,336	229,938,374	(10,168,038)	(4.42)
Total liabilities	261,054,548	269,388,006	(8,333,458)	(3.09)
 Deferred inflows of resources	 6,684,405	 120,000	 6,564,405	 5,470.34
 Net Position				
Net investment in capital assets	367,043,192	330,327,766	36,715,426	11.11
Restricted	77,731,725	67,925,213	9,806,512	14.44
Unrestricted	118,988,944	118,853,158	135,786	0.11
Total net position	\$ 563,763,861	\$ 517,106,137	\$ 46,657,724	9.02 %

**CITY OF SANDY SPRINGS, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

Governmental activities: Governmental activities are those that have a direct impact on its citizens such as public safety, zoning, recreation, and parks and road improvements. The table below reflects changes in net position for 2023 and 2022.

City of Sandy Springs Changes in Net Position

	Governmental Activities		Dollar	
	2023	2022	Increase	Percent
			(Decrease)	
Revenues				
Program revenues:				
Charges for services	\$ 17,626,794	\$ 15,554,910	\$ 2,071,884	13.32 %
Operating grants and contributions	-	4,750,388	(4,750,388)	(100.00)
Capital grants and contributions	30,911,118	22,897,495	8,013,623	35.00
General revenues:				
Property taxes	50,504,655	48,843,037	1,661,618	3.40
Sales and use taxes	37,161,097	35,415,246	1,745,851	4.93
Hotel/motel taxes	4,938,219	4,277,495	660,724	15.45
Franchise taxes	9,583,654	9,092,140	491,514	5.41
Business taxes	11,074,025	10,438,099	635,926	6.09
Insurance premium taxes	8,782,622	7,782,186	1,000,436	12.86
Unrestricted investment earnings	5,340,674	420,041	4,920,633	1,171.46
Miscellaneous revenues	1,328,548	931,294	397,254	42.66
Total revenues	177,251,406	160,402,331	16,849,075	10.50
Expenses				
General government	25,345,872	23,440,173	1,905,699	8.13
Judicial	1,251,216	940,350	310,866	33.06
Public safety	52,073,063	51,837,529	235,534	0.45
Public works	27,618,045	30,916,105	(3,298,060)	(10.67)
Health and welfare	8,111	-	8,111	100.00
Culture and recreation	13,432,564	10,689,505	2,743,059	25.66
Housing and development	5,456,446	4,711,685	744,761	15.81
Interest on long-term debt	5,408,365	5,668,978	(260,613)	(4.60)
	-	-	-	100.00
Total expenses	130,593,682	128,204,325	2,389,357	1.86
Change in net position	46,657,724	32,198,006	\$ 14,459,718	44.91 %
Net position, beginning of year	517,106,137	484,908,131		
Net position, end of year	\$ 563,763,861	\$ 517,106,137		

**CITY OF SANDY SPRINGS, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

Revenues: Charges for services includes fines and forfeitures, E911 telephone service charges, impact fees, and licenses and permits. These revenues increased \$2,071,884, or 13.32%, primarily from increased revenue from the performing arts center which had been adversely affected by the pandemic in the prior years. Operating grants and contributions decreased as these funds were used to fund the municipal and safety complex and other capital related projects and were reflected in capital projects expenses in FY23. Capital grants and contributions increased by \$8,013,623 or 35.00% as the availability of federal and state funding increased. Property taxes increased \$1,661,618 or 3.40% as assessed property values have increased. Sales and use taxes and hotel/motel taxes increased \$1,745,851 (4.93%) and \$660,724 (15.45%), respectively, and were driven by recovery in the retail and travel economy. Franchise taxes, business taxes and insurance premium taxes increased 5.41%, 6.09% and 12.86%, respectively. Unrestricted investment earnings increased \$4,920,633 or 1,171.46% as interest rates increased back to rates not seen for the last 20 years.

Expenses: General government expenses increased 8.13%. Judicial, cultural and recreation and housing and development increased 33.06%, 25.66%, and 15.81% respectively because of market conditions changing, requiring competitive salary increases. Public safety expenses were consistent with the prior year and increased \$235,534 or less than 1% as significant pay increases had been annualized in the prior fiscal year. Public Works expenses decreased \$3,298,060 or 10.67% as a result of significant decreases in non-depreciable road resurfacing projects. Interest expenses decreased \$260,613 or 4.60% because of refinancing of certain debt issued in a prior year.

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.

**CITY OF SANDY SPRINGS, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

Governmental funds: The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the City's net resources available for spending at the end of the fiscal year. The table below summarizes governmental revenues for 2023 and 2022.

City of Sandy Springs Governmental Revenues, Expenditures and Changes in Fund Balances

	Governmental Funds		Dollar	
	2023	2022	Increase (Decrease)	Percent
Revenues:				
Taxes				
Property taxes	\$ 50,506,371	\$ 48,814,649	\$ 1,691,722	3.47 %
Sales taxes	37,161,097	35,415,246	1,745,851	4.93
Hotel/Motel taxes	4,938,219	4,277,495	660,724	15.45
Franchise taxes	9,583,654	9,092,140	491,514	5.41
Business taxes	11,074,025	10,438,099	635,926	6.09
Insurance premium taxes	8,782,622	7,782,186	1,000,436	12.86
Licenses and Permits	4,244,618	4,310,020	(65,402)	(1.52)
Intergovernmental Revenues	30,912,079	27,458,676	3,453,403	12.58
Charges for Services	10,216,989	8,283,089	1,933,900	23.35
Fines and Forfeitures	2,993,320	2,789,934	203,386	7.29
Interest Income	5,340,674	420,041	4,920,633	1,171.46
Other	1,500,415	1,287,120	213,295	16.57
Total Revenues	<u>177,254,083</u>	<u>160,368,695</u>	<u>16,885,388</u>	<u>10.53</u>
Expenditures:				
General Government	19,201,570	17,287,366	1,914,204	11.07
Judicial	1,235,075	928,723	306,352	32.99
Public Safety	51,391,351	51,701,275	(309,924)	(0.60)
Public Works	24,519,273	26,935,911	(2,416,638)	(8.97)
Health and Welfare	8,111	-	8,111	100.00
Culture and Recreation	11,635,498	9,277,909	2,357,589	25.41
Housing and Development	5,424,482	4,702,822	721,660	15.35
Capital outlay	30,407,756	27,527,393	2,880,363	10.46
Debt Service	15,801,004	15,199,454	601,550	3.96
Total Expenditures	<u>159,624,120</u>	<u>153,560,853</u>	<u>6,063,267</u>	<u>3.95</u>
Excess of Revenues over Expenditures	17,629,963	6,807,842	10,822,121	158.97
Other financingsources (uses)				
Issuance of lease liability	1,736,791	-	1,736,791	100
Net Change in Fund Balance	19,366,754	6,807,842	12,558,912	184.48
Fund Balance, Beginning of Year	221,557,899	214,750,057	6,807,842	3.17
Fund Balance, End of Year	<u>\$ 240,924,653</u>	<u>\$ 221,557,899</u>	<u>\$ 19,366,754</u>	<u>8.74 %</u>

**CITY OF SANDY SPRINGS, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

As of the end of the current fiscal year, the City's governmental funds reported a combined ending fund balance of \$240,924,653, an increase of \$19,366,754. Of this balance, \$4,018,509 is considered nonspendable as these items are not expected to be converted to cash; \$122,486,440 is restricted by law or contractual agreement; \$722,082 is committed by resolution of the City Council; \$51,675,889 has been assigned by management for infrastructure projects; \$22,685,951 has been assigned to cover budgeted expenditures in excess of revenues for fiscal year 2024; and \$39,335,782 is considered unassigned and can be used to meet the near term operating needs of the City.

Total governmental revenues increased \$16,885,388 or 10.53%. Property taxes increased \$1,691,722 or 3.47% as assessed property values have increased. Sales taxes and hotel/motel taxes have increased \$1,745,851 or 4.93% and \$660,724 or 15.45%, respectively, as the general economy has improved. Licenses and permits have decreased \$65,402 or 1.52%. Intergovernmental revenues have increased by \$3,453,403 or 12.58%. Charges for services increased \$1,933,900 or 23.35% as revenues from the performing arts center rebound from the pandemic. Interest income increased \$4,920,633 or more than 1000% as interest rates have increased.

Total governmental expenditures have increased \$6,063,267 or 3.95%. General government expenditures increased \$1,914,204 or 11.07% and is primarily attributable to ongoing market demands of higher project costs and the competitive salary market. Public safety expenditures decreased \$309,924 as jail services expenditures decreased. Culture and Recreation expenditures increased \$2,357,589 or 25.41% as a result of the arts making a strong return after struggling during and shortly after the pandemic.

There was an issuance of a lease liability in fiscal year 2023.

General Fund

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, the total fund balance was \$63,885,024 an increase of \$4,240,623 or 7.11%. As a measure of the liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance at June 30, 2023 was \$39,335,782 and represents 40.75% of total General Fund expenditures. The following table compares revenues and expenses for the General Fund for fiscal years 2023 and 2022.

**CITY OF SANDY SPRINGS, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

City of Sandy Springs General Fund Revenues, Expenditures and Changes in Fund Balances

	General Fund		Dollar	
	2023	2022	Increase (Decrease)	Percent
Revenues:				
Property taxes	\$ 50,506,371	\$ 48,814,649	\$ 1,691,722	3.47 %
Sales taxes	37,161,097	35,415,246	1,745,851	4.93
Franchise taxes	9,583,654	9,092,140	491,514	5.41
Business taxes	10,985,623	10,359,877	625,746	6.04
Insurance premium tax	8,782,622	7,782,186	1,000,436	12.86
Licenses and permits	4,244,618	4,310,020	(65,402)	(1.52)
Intergovernmental revenues	1,573,750	183,342	1,390,408	758.37
Charges for services	4,262,272	2,884,759	1,377,513	47.75
Fines and forfeitures	2,561,652	2,460,443	101,209	4.11
Interest earned	5,148,768	411,043	4,737,725	1,152.61
Other	1,500,163	1,257,120	243,043	19.33
Total revenues	<u>136,310,590</u>	<u>122,970,825</u>	<u>13,339,765</u>	<u>10.85</u>
Expenditures:				
General government	19,090,682	17,012,557	2,078,125	12.22
Judicial	1,235,075	928,723	306,352	32.99
Public safety	43,564,347	40,242,860	3,321,487	8.25
Public works	14,915,335	13,096,101	1,819,234	13.89
Culture and Recreation	9,687,431	7,815,800	1,871,631	23.95
Housing and development	5,208,325	4,564,771	643,554	14.10
Debt service:				
Principal	2,671,538	2,020,914	650,624	32.19
Interest	163,134	189,371	(26,237)	(13.85)
Total expenditures	<u>96,535,867</u>	<u>85,871,097</u>	<u>10,664,770</u>	<u>12.42</u>
Excess of revenues over expenditures	39,774,723	37,099,728	2,674,995	7.21
Issuance of lease liability	1,736,791	-	1,736,791	100.00
Transfers in	3,439,477	2,980,930	458,547	15.38
Transfers out	<u>(40,710,368)</u>	<u>(50,091,807)</u>	<u>9,381,439</u>	<u>(18.73)</u>
Net change in fund balance	4,240,623	(10,011,149)	14,251,772	(142.36)
Fund balance, beginning of year	<u>59,644,401</u>	<u>69,655,550</u>	<u>(10,011,149)</u>	<u>(14.37)</u>
Fund balance, end of year	<u>\$ 63,885,024</u>	<u>\$ 59,644,401</u>	<u>\$ 4,240,623</u>	<u>7.11 %</u>

Total General Fund revenues have increased \$13,339,765 or 10.85%. Property taxes have increased \$1,691,722 or 3.47% as property values and the tax digest have increased. Franchise taxes increased \$491,514 or 5.41%. Sales taxes have increased \$1,745,851 or 4.93%, as the retail economy stabilized during this fiscal year. Business taxes and Insurance premium taxes increased modestly by 6.04% and 12.86%, respectively. Charges for services increased \$1,377,513 or 47.75% as the performing arts center continues to increase its programs during a less restricted period. Interest revenues have increased \$4,737,725 or 1,153% as interest rates have risen.

**CITY OF SANDY SPRINGS, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

Total General Fund expenditures increased \$10,664,770 or 12.42%. The increase is largely attributed to the management of the competitive hiring market and the implementation of a comprehensive salary compensation program.

Capital Projects Fund

The Capital Projects fund is primarily funded by transfers from the General Fund designated for capital improvements. This fund received transfers of \$27,542,952 and \$37,161,265 for fiscal 2023 and 2022, respectively. Revenues for 2023 and 2022 were \$3,429,917 and \$3,669,702, respectively, a decrease of \$239,785. These revenues are primarily related to federal and state transportation grants and are based upon availability.

Expenditures for 2023 and 2022 were \$26,015,361 and \$29,207,643, respectively, a decrease of \$3,192,282 as the pace of completion for city infrastructure and related projects decreased.

Public Facilities Authority Fund

The Public Facilities Authority Fund is used to serve as a financing and ownership partner for major city developments. It is primarily funded thru transfers from the General Fund. Transfers for 2023 and 2022 were \$19,947,054 and \$13,557,925, respectively.

Total expenditures excluding debt service for 2023 and 2022 were \$3,245,410 and \$7,024,512, respectively. Debt service expenditures for 2023 and 2022 were \$12,609,146 and \$12,624,640, respectively. Expenditures are primarily related to the construction of public safety facilities.

TSPLOST

The TSPLOST fund is used to account for the proceeds of the transportation special purpose local option sales tax for the various improvement projects as approved by voter referendum. Total revenues for 2023 were \$24,357,828 and 2022 were \$22,876,367 respectively, an increase of \$1,481,458 as the local retail economy improves. Expenditures for 2023 and 2022 were \$14,738,373 and \$13,058,741, respectively, an increase of \$1,679,632 as more TSPLOST projects progress toward completion.

General Fund Budgetary Highlights

The General Fund budget versus actual comparison can be found on pages 52 and 53. For fiscal year 2023, the City had an overall favorable budget variance of \$35,000,469.

Total revenues were \$24,970,803 better than budgeted. Property taxes reflect a favorable budget variance of \$2,626,371, as budgeted tax revenues are based on prior year collections as the tax digest continues to grow. Sales taxes were \$9,161,097 or 32.72% better than budgeted as the local economy improves at a faster rate than projected, and the City's negotiated share of local option sale tax proceeds increased over the prior year. Franchise taxes were \$1,233,654 or 14.77% better than budgeted and is primarily related to electric franchise fees which were better than projected due to favorable weather conditions and growth in the electric utilities within the City. Insurance premium taxes were \$1,082,622 better than the budget. Interest earned was \$5,028,768 better than budgeted with increased interest rates. All other revenue categories reflect modest variances as the City continues to use very conservative revenue estimates.

Total expenditures were \$5,927,998 better than budgeted. Legal Services and Public Safety experienced a slight increase in expenditures as all other expenditure categories reflect favorable budget variances as the City continues to use very conservative budget models.

**CITY OF SANDY SPRINGS, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

Capital Asset and Debt Administration

Capital Assets The City's investment in capital assets for its governmental activities as of June 30, 2023, amounts to \$540,962,374 (net of accumulated depreciation). This represents an increase of \$18,775,380 or 3.60% over the prior year. The increase is primarily driven by the PFA and public works projects. Additional information on the City's capital assets can be found in Note 7 on page 41 of this report.

City of Sandy Springs Capital Assets (net of depreciation)

	Governmental Activities		Dollar Increase (Decrease)	Percent
	2023	2022		
Land	\$ 77,385,082	\$ 75,856,675	\$ 1,528,407	2.01 %
Construction in progress	80,304,593	70,292,138	10,012,455	14.24
Buildings	136,631,179	131,131,282	5,499,897	4.19
Improvements	81,593,934	83,249,056	(1,655,122)	(1.99)
Machinery and equipment	15,108,853	15,806,567	(697,714)	(4.41)
Infrastructure	147,850,325	144,130,488	3,719,837	2.58
Lease assets	2,088,408	1,720,788	367,620	-
	<u>\$ 540,962,374</u>	<u>\$ 522,186,994</u>	<u>\$ 18,775,380</u>	<u>3.60 %</u>

Long-term Debt At the end of fiscal year 2023 and 2022, the City had total debt outstanding of \$231,637,906 and \$240,892,375, respectively. All debt is backed by the full faith and credit of the City.

Additional information on the City's long-term debt can be found in Note 9 on page 42 of this report.

**CITY OF SANDY SPRINGS, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

Economic Factors and Next Year's Budgets and Rates

All of these factors were considered in preparing the City's budget for the 2023 fiscal year.

- Sustainability of Existing Services – the City has deployed a philosophy of budgetary evaluation, which reviews the needs of the City to the standard, which realizes that services and associated costs should not be appropriated if they are not justified as long-term goals of the organization. This philosophy is solidified during the budget process, with a multi-year financial outlook that provides the conduit to evaluate government priorities, realign and diversify revenue structures, and provide the data for decision making for continued financial success.
- Cost of Government – The operating millage rate of 4.731 mills is statutorily set and cannot be changed without a referendum. As part of the financial strategic plan, the government is committed to a consistent millage rate for property taxes, to facilitate the provision of city services.
- Infrastructure Improvements – The City provided substantial capital funding to continue the work started in prior years to begin to address a significant backlog of existing infrastructure deficiencies. Funding was allocated for repaving program, intersection improvements, parks, buildings, machinery and equipment, roadways, sidewalks, culverts, equipment, and signals.
- Economy Impact – The City's revenues and expenditures were implemented with a conservative approach to reflect the economic conditions that are expected to continue through 2022 and in to 2023.
- The City restricts the use of one-time revenues to capital projects.

Requests for Information

This financial report is designed to provide a general overview of the City of Sandy Springs' finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Department of Finance, City of Sandy Springs, 1 Galambos Way, Sandy Springs, Georgia, 30328, or by calling 770-730-5600.

CITY OF SANDY SPRINGS, GEORGIA

STATEMENT OF NET POSITION JUNE 30, 2023

	Primary Government	Component Units	
	Governmental Activities	Sandy Springs Hospitality & Tourism	Development Authority
ASSETS			
Cash and cash equivalents	\$ 206,942,684	\$ 1,908,338	\$ 108,853
Taxes receivable, net of allowances	5,705,477	-	-
Accounts receivable, net of allowances	3,083,685	-	-
Due from other governments, net of allowances	4,701,498	-	-
Lease receivable, due within one year	13,396	-	-
Lease receivable, due in more than one year	4,998,680	-	-
Accrued interest receivable	106,693	-	-
Due from primary government	-	306,626	-
Restricted:			
Cash and cash equivalents	46,810,242	-	-
Inventories	34,275	-	-
Prepaid items	3,956,563	11,572	-
Capital assets:			
Nondepreciable	157,689,675	-	-
Depreciable, net of accumulated depreciation and amortization	383,272,699	-	-
Total assets	817,315,567	2,226,536	108,853
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges on bond refunding	14,187,247	-	-
Total deferred outflows of resources	14,187,247	-	-
LIABILITIES			
Accounts payable	12,712,855	42,616	-
Accrued liabilities	3,216,205	-	-
Due to component unit	306,626	-	-
Unearned revenue	13,180,956	-	-
Compensated absences, due within one year	1,407,161	-	-
Financed purchases, due within one year	1,072,162	-	-
Bonds payable, due within one year	7,510,000	-	-
Note payable, due within one year	501,070	-	-
Lease liability, due within one year	1,377,177	-	-
Compensated absences, due in more than one year	1,407,161	-	-
Financed purchases, due in more than one year	2,398,822	-	-
Bonds payable, due in more than one year	212,090,682	-	-
Note payable, due in more than one year	3,175,415	-	-
Lease liability, due in more than one year	698,256	-	-
Total liabilities	261,054,548	42,616	-
DEFERRED INFLOWS OF RESOURCES			
Deferred service concession arrangement receipts	1,700,000	-	-
Lease arrangements	4,984,405	-	-
Total deferred inflows of resources	6,684,405	-	-
NET POSITION			
Net investment in capital assets	367,043,192	-	-
Restricted:			
Infrastructure improvements	76,443,954	-	-
Public safety projects	1,061,637	-	-
Tourism	-	2,183,920	-
Development	226,134	-	108,853
Unrestricted	118,988,944	-	-
Total net position	\$ 563,763,861	\$ 2,183,920	\$ 108,853

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

CITY OF SANDY SPRINGS, GEORGIA

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2023

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary government:				
Governmental activities:				
General government	\$ 25,345,872	\$ 908,920	\$ -	\$ 932,626
Judicial	1,251,216	2,561,652	-	-
Public safety	52,073,063	4,490,395	-	16,540
Public works	27,618,045	1,629,312	-	29,161,831
Health and welfare	8,111	-	-	-
Culture and recreation	13,432,564	4,293,019	-	188,428
Housing and development	5,456,446	3,743,496	-	611,693
Interest on long-term debt	5,408,365	-	-	-
Total governmental activities	<u>130,593,682</u>	<u>17,626,794</u>	<u>-</u>	<u>30,911,118</u>
Total primary government	<u>\$ 130,593,682</u>	<u>\$ 17,626,794</u>	<u>\$ -</u>	<u>\$ 30,911,118</u>
Component Units				
Sandy Springs Hospitality & Tourism	\$ 1,326,751	\$ -	\$ 1,587,144	\$ -
Development Authority	1,309,230	-	1,309,422	-
Total component units	<u>\$ 2,635,981</u>	<u>\$ -</u>	<u>\$ 2,896,566</u>	<u>\$ -</u>

General revenues:

- Property taxes
- Sales taxes
- Hotel/Motel taxes
- Franchise taxes
- Excise taxes
- Business taxes
- Insurance premium tax
- Unrestricted investment earnings
- Miscellaneous revenues
- Total general revenues
- Change in net position
- Net position, beginning of year
- Net position, end of year

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

Net (Expenses) Revenues and Changes in Net Position		
Primary Government	Component Units	
Governmental Activities	Sandy Springs Hospitality & Tourism	Sandy Springs Development Authority
\$ (23,504,326)	\$ -	\$ -
1,310,436	-	-
(47,566,128)	-	-
3,173,098	-	-
(8,111)	-	-
(8,951,117)	-	-
(1,101,257)	-	-
(5,408,365)	-	-
(82,055,770)	-	-
(82,055,770)	-	-
-	260,393	-
-	-	192
-	260,393	192
50,504,655	-	-
37,161,097	-	-
4,938,219	-	-
9,583,654	-	-
88,402	-	-
10,985,623	-	-
8,782,622	-	-
5,340,674	-	-
1,328,548	1,454	-
128,713,494	1,454	-
46,657,724	261,847	192
517,106,137	1,922,073	108,661
\$ 563,763,861	\$ 2,183,920	\$ 108,853

CITY OF SANDY SPRINGS, GEORGIA

BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2023

ASSETS	General Fund	ARPA Fund	Capital Projects Fund	TSPLOST Fund	Public Facilities Authority	Nonmajor Governmental Funds	Total Governmental Funds
Cash and cash equivalents	\$ 63,994,617	\$ 12,935,679	\$ 48,513,395	\$ 67,264,020	\$ 1,406,244	\$ 12,828,729	\$ 206,942,684
Taxes receivable, net of allowances	5,211,214	-	-	-	-	494,263	5,705,477
Other receivables, net of allowances	774,517	-	-	-	-	609,168	1,383,685
Intergovernmental receivables, net of allowances	-	-	2,002,997	2,613,726	-	84,775	4,701,498
Lease receivable, due within one year	13,396	-	-	-	-	-	13,396
Lease receivable, due in more than one year	4,998,680	-	-	-	-	-	4,998,680
Restricted:							
Cash and cash equivalents	-	-	-	-	46,810,242	-	46,810,242
Due from other funds	730,114	-	447,012	-	-	-	1,177,126
Inventory	34,275	-	-	-	-	-	34,275
Prepaid items	1,801,345	-	2,155,218	-	-	-	3,956,563
Total assets	\$ 77,558,158	\$ 12,935,679	\$ 53,118,622	\$ 69,877,746	\$ 48,216,486	\$ 14,016,935	\$ 275,723,626
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ 6,885,512	\$ -	\$ 3,158,495	\$ 1,556,193	\$ 499,334	\$ 613,321	\$ 12,712,855
Accrued liabilities	1,433,371	-	879,065	-	-	-	2,312,436
Due to other funds	-	-	-	-	-	1,177,126	1,177,126
Due to component unit	-	-	-	-	-	306,626	306,626
Unearned revenue	245,277	12,935,679	-	-	-	-	13,180,956
Total liabilities	8,564,160	12,935,679	4,037,560	1,556,193	499,334	2,097,073	29,689,999
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	116,431	-	-	-	-	-	116,431
Unavailable revenue - intergovernmental	8,138	-	-	-	-	-	8,138
Lease arrangements	4,984,405	-	-	-	-	-	4,984,405
Total deferred inflow of resources	5,108,974	-	-	-	-	-	5,108,974
FUND BALANCES							
Fund balances:							
Nonspendable:							
Inventory	34,275	-	-	-	-	-	34,275
Prepaid items	1,801,345	-	2,155,218	-	-	-	3,956,563
Leases	27,671	-	-	-	-	-	27,671
Restricted:							
Public safety projects	-	-	-	-	-	1,061,637	1,061,637
Capital projects	-	-	-	-	46,310,908	-	46,310,908
Infrastructure improvements	-	-	-	68,321,553	-	6,566,208	74,887,761
Housing and development	-	-	-	-	-	226,134	226,134
Committed:							
Tree replacement	-	-	-	-	-	722,082	722,082
Assigned:							
Capital projects	-	-	46,925,844	-	1,406,244	-	48,332,088
Tree replacement	-	-	-	-	-	508,669	508,669
Federal programs	-	-	-	-	-	2,835,132	2,835,132
2024 fiscal year appropriations of fund balance	22,685,951	-	-	-	-	-	22,685,951
Unassigned	39,335,782	-	-	-	-	-	39,335,782
Total fund balances	63,885,024	-	49,081,062	68,321,553	47,717,152	11,919,862	240,924,653
Total liabilities, deferred inflows of resources, and fund balances	\$ 77,558,158	\$ 12,935,679	\$ 53,118,622	\$ 69,877,746	\$ 48,216,486	\$ 14,016,935	
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.							540,962,374
Accrued interest receivables related to leases are not a current financial resource and, therefore, are not reported in the funds.							106,693
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.							(218,354,428)
Some revenues are not available in the current period and, therefore, are not reported in the funds.							124,569
Net position of governmental activities							\$ 563,763,861

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

CITY OF SANDY SPRINGS, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	General Fund	ARPA Fund	Capital Projects Fund	TSPLOST Fund	Public Facilities Authority	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:							
Property taxes	\$ 50,506,371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,506,371
Sales taxes	37,161,097	-	-	-	-	-	37,161,097
Hotel/Motel taxes	-	-	-	-	-	4,938,219	4,938,219
Auto excise taxes	-	-	-	-	-	88,402	88,402
Franchise taxes	9,583,654	-	-	-	-	-	9,583,654
Business taxes	10,985,623	-	-	-	-	-	10,985,623
Insurance premium tax	8,782,622	-	-	-	-	-	8,782,622
Licenses and permits	4,244,618	-	-	-	-	-	4,244,618
Intergovernmental	1,573,750	932,626	3,418,681	24,357,828	-	629,194	30,912,079
Charges for services	4,262,272	-	10,984	-	-	5,943,733	10,216,989
Fines and forfeitures	2,561,652	-	-	-	-	431,668	2,993,320
Interest earned	5,148,768	-	-	-	152	191,754	5,340,674
Miscellaneous	1,500,163	-	252	-	-	-	1,500,415
Total revenues	<u>136,310,590</u>	<u>932,626</u>	<u>3,429,917</u>	<u>24,357,828</u>	<u>152</u>	<u>12,222,970</u>	<u>177,254,083</u>
Expenditures:							
Current:							
General government	19,090,682	-	66,455	-	44,433	-	19,201,570
Judicial	1,235,075	-	-	-	-	-	1,235,075
Public safety	43,564,347	-	425,528	-	3,200,977	4,200,499	51,391,351
Public works	14,915,335	-	9,603,938	-	-	-	24,519,273
Health and welfare	-	-	-	-	-	8,111	8,111
Culture and recreation	9,687,431	-	287,448	-	-	1,660,619	11,635,498
Housing and development	5,208,325	-	209,966	-	-	6,191	5,424,482
Capital outlay	-	-	15,422,026	14,738,373	-	247,357	30,407,756
Debt service:							
Principal	2,671,538	-	-	-	7,250,000	287,000	10,208,538
Interest	163,134	-	-	-	5,359,146	70,186	5,592,466
Total expenditures	<u>96,535,867</u>	<u>-</u>	<u>26,015,361</u>	<u>14,738,373</u>	<u>15,854,556</u>	<u>6,479,963</u>	<u>159,624,120</u>
Excess (deficiency) of revenues over expenditures	<u>39,774,723</u>	<u>932,626</u>	<u>(22,585,444)</u>	<u>9,619,455</u>	<u>(15,854,404)</u>	<u>5,743,007</u>	<u>17,629,963</u>
Other financing sources (uses):							
Issuance of lease liability	1,736,791	-	-	-	-	-	1,736,791
Transfers in	3,439,477	-	27,542,952	-	19,947,054	8,190	50,937,673
Transfers out	(40,710,368)	(932,626)	(5,400,000)	-	-	(3,894,679)	(50,937,673)
Total other financing sources (uses)	<u>(35,534,100)</u>	<u>(932,626)</u>	<u>22,142,952</u>	<u>-</u>	<u>19,947,054</u>	<u>(3,886,489)</u>	<u>1,736,791</u>
Net change in fund balances	4,240,623	-	(442,492)	9,619,455	4,092,650	1,856,518	19,366,754
Fund balances, beginning of year	<u>59,644,401</u>	<u>-</u>	<u>49,523,554</u>	<u>58,702,098</u>	<u>43,624,502</u>	<u>10,063,344</u>	<u>221,557,899</u>
Fund balances, end of year	<u>\$ 63,885,024</u>	<u>\$ -</u>	<u>\$ 49,081,062</u>	<u>\$ 68,321,553</u>	<u>\$ 47,717,152</u>	<u>\$ 11,919,862</u>	<u>\$ 240,924,653</u>

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

CITY OF SANDY SPRINGS, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

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

Net change in fund balances - total governmental funds	\$ 19,366,754
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense or amortization expense. This is the amount by which capital outlays exceeded depreciation expense or amortization expense in the current period.	19,305,726
The effect of disposals of capital assets is to decrease net position.	(530,346)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	104,016
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	8,471,747
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.	(60,173)
Change in net position - governmental activities	\$ 46,657,724

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

CITY OF SANDY SPRINGS, GEORGIA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

The City, which was incorporated in 2005, operates under a charter adopted December 1, 2005, as a municipal corporation governed by an elected mayor and a six-member council. The government provides such services as police protection, fire and rescue services, cultural and recreational activities, housing and development and public works.

The accompanying financial statements present the City and its component units, three entities for which the City is considered to be financially accountable. The discretely presented component units are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from the City.

The Sandy Springs Hospitality & Tourism has been included as a discretely presented component unit in the accompanying financial statements. A voting majority of the Sandy Springs Hospitality & Tourism’s governing body is appointed by the City and the City provides a significant amount of funding to the Hospitality & Tourism. The Sandy Springs Hospitality & Tourism does not have the power to levy taxes, determine its own aggregate budget without the approval of the City of Sandy Springs, Georgia, or issue bonded debt. Financial information with regard to the Sandy Springs Hospitality & Tourism can be obtained from their administrative offices at 1 Galambos Way, Sandy Springs, Georgia 30328. Separate financial statements for the Sandy Springs Hospitality & Tourism are not prepared.

The Sandy Springs Development Authority has been included as a discretely presented component unit in the financial statements. The Authority provides taxable and tax-exempt bond financing opportunities pursuant to the Georgia Development Authorities Law to stimulate diverse, high-quality economic development, in accordance with the City’s policy for economic development incentives. The Development Authority operates under the direction of a seven member board and meets on an as-needed basis. Members serve four-year terms. Each member is appointed by the Mayor and confirmed by City Council, and the City can impose its will on the Development Authority by influencing the activities undertaken by the Development Authority. Separate financial statements for the Sandy Springs Development Authority are not prepared.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

The Public Facilities Authority of the City of Sandy Springs (the “Authority”) has been included as a blended component unit in the accompanying financial statements. All members of the City Council serve as members for the Authority. Although it is legally separate from the City, its sole purpose is to create a governmental entity by which a municipality can, through contractual relationships, lease space for terms over one year, by using the Authority to serve as a financing and ownership partner for major city developments. The debt and assets of the Authority have been reported as a form of the City’s debt and assets and all debt service activity is reported as debt service activity of the City.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. The primary government is reported separately from its discretely presented component units. The statement of net position includes non-current assets and non-current liabilities. In addition, the government-wide statement of activities reflects depreciation expense on the City’s capital assets. As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. However, any inter-fund services provided and used are not eliminated as this process would distort the direct costs and program revenues reported in the various functions.

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. Major individual governmental 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 Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary 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 or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers most revenues to be available if they are collected within 60 days of the end of the current fiscal period; however, grant revenues are considered to be available if they are collected within 180 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Debt service expenditures, as well as expenditures related to compensated absences, claims and judgments, and other long-term liabilities are recorded only when payment is due. General capital asset acquisitions, including entering into contracts giving the City the right-to-use leased assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, 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 if recognition criteria are met. All other revenue items are considered to be measurable and available only when cash is received by the City.

In accordance with GASB Statement No. 33, "Accounting and Financial Reporting for Non-exchange Transactions," the corresponding assets (receivables) in non-exchange transactions are recognized in the period in which the underlying exchange occurs, when an enforceable legal claim has arisen, when all eligibility requirements have been met, or when resources are received, depending on the revenue source.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

In accordance with GASB Statement No. 34, major individual governmental funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

The **General Fund** is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **ARPA Fund** is a special revenue fund used to account for all local fiscal recovery funds received through the American Rescue Plan Act.

The **Capital Projects Fund** is used to account for the capital expenditures made by the City.

The **TSPLOST Fund** is a capital projects fund used to account for the proceeds of the transportation special purpose local option sales tax for the various improvement projects as approved by voter referendum.

The **Public Facilities Authority Fund** is a capital projects fund used to serve as a financing and ownership partner for major city developments.

Additionally, the City reports the following fund types:

The **special revenue funds** are used to account for specific revenues, such as confiscations/forfeitures, emergency telephone system charges, hotel/motel tax revenues, automobile rental tax revenues, and various grants and contributions, which are legally restricted or committed to expenditures for particular purposes.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Encumbrances

The City employed encumbrance accounting during the year. Encumbrances, if existing at the end of the fiscal year, are recorded and appropriations lapse at year end. Open encumbrances would then be an assignment of fund balance since the commitments would be honored in subsequent years. Encumbrances do not constitute expenditures or liabilities. There were no encumbrances outstanding at June 30, 2023, and none were recorded.

E. Budgets

Formal budgetary accounting is employed as a management control device for the General Fund, special revenue funds, and capital projects funds of the City. The governmental funds budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual operating budgets are adopted each fiscal year through passage of an annual budget ordinance and amended as required for the General Fund and special revenue funds. Project-length budgets are adopted for the capital projects funds. During the fiscal year ended June 30, 2023, the original budget was amended through supplemental appropriations. These changes are reflected in the budgetary comparison schedules.

All unencumbered budget appropriations lapse at the end of each year.

F. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The local government investment pool, "Georgia Fund 1," created by OCGA 36-83-8, is a stable asset value investment pool, which follows Standard and Poor's criteria for AAAf/S1+ rated money market funds and is regulated by the Georgia Office of the State Treasurer. The pool is not registered with the SEC as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal (\$1 per share value). The asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participants' shares sold and redeemed based on \$1 per share. The pool also adjusts the value of its investments to fair value as of year-end and the City's investment in the Georgia Fund 1 is reported at fair value. The City considers amounts held in Georgia Fund 1 as cash equivalents for financial statement presentation.

The remaining investments are recorded at fair value. Increases or decreases in the fair value during the year are recognized as a component of interest income.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

H. Interfund Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year as well as all other outstanding balances between funds are reported as “due to/from other funds.”

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2023, are recorded as prepaid items in both government-wide and fund financial statements and the expenditure is recognized as the benefits are received.

J. Inventories

Inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an asset at the time the individual item is purchased. Inventories reported in the governmental funds are equally offset by nonspendable fund balance, which indicates that they do not constitute “available, spendable resources.”

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NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Capital Assets

Capital assets, which include buildings, improvements, machinery and equipment, infrastructure, and right-to-use leased assets, are reported in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. The City has reported all infrastructure that it currently owns and has a responsibility for maintaining. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives is not capitalized.

Capital assets and right-to-use leased assets of the City are depreciated/amortized using the straight-line method over the following useful lives:

Buildings	20-50 years
Right-to-use leased buildings	3-5 years
Right-to-use leased equipment	3-5 years
Improvements	15-40 years
Machinery and equipment	3-20 years
Infrastructure	40-60 years

Fully depreciated assets still in service are carried in the capital asset accounts.

L. Leases

Lessee

The City of Sandy Springs is a lessee for several leases for buildings and equipment. The City recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. The City recognizes lease liabilities with an initial, individual value of \$25,000 or more.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Leases (Continued)

Lessee (continued)

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments:

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option prices that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor

The City is a lessor for a noncancellable lease of land. The City recognizes a lease receivable and a deferred inflow of resources in the General Fund and government-wide financial statements. The City recognizes lease receivables with an initial, individual value of \$25,000 or more.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Leases (Continued)

Lessor (continued)

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments:

- The City either states the interest rate in the lease agreement or uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option prices that the City is reasonably certain to collect.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflow if certain changes occur that are expected to significantly affect the amount of the lease receivable.

M. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents consumption of net assets that applies to future period(s) and so will not be recognized as an outflow of resources (expenditure) until that time. The City has one item that qualifies for reporting in this category, which is the deferred charge on refunding. The deferred charge on refunding is reported in the government-wide and proprietary fund statements of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded debt or the refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has three types of items that qualify for reporting in this category.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Deferred Outflows/Inflows of Resources (Continued)

The government-wide statement of net position reports the *deferred service concession arrangement receipts* as a deferred inflow of resources. This balance includes the effect of deferring the recognition of revenue from the present value of installment payments to be received by the City under the tennis center service concession arrangement. The balance of the deferred inflow of resources as of June 30, 2023 will be recognized as a revenue and increase net position over the remaining life of the contract. As of June 30, 2023 the present value of the service concession arrangement was \$1,700,000 and will be amortized over the life of the agreement ending June 30, 2033. The second item reported as a deferred inflow of resources arises only under a modified accrual basis of accounting. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and intergovernmental revenues as these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available. The City also reports deferred revenue on a lease receivable, which is reported both at the fund level and the government wide level.

N. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for non-vesting accumulated rights to receive sick pay benefits since the City does not have a policy to pay any amounts when employees separate from service with the City. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

O. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are accrued and amortized over the term of the bonds using the effective interest method. Bonds payable are reported net of the applicable discount or premium. Bond issuance costs are expensed in the year of issuance.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 liabilities and deferred inflows of resources under the current financial resources management focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purpose for which amounts in those funds can be spent.

Fund balances are classified as follows:

Nonspendable – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

Restricted – Fund balances are reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, laws or regulations of other governments.

Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by the City Council. Approval of a resolution after a formal vote of the City Council is required to establish a commitment of fund balance. Similarly, the City Council may only modify or rescind the commitment by formal vote and adoption of a subsequent resolution.

Assigned – Fund balances are reported as assigned when amounts are constrained by the City’s intent to be used for specific purposes, but are neither restricted nor committed. The City Council, through City Ordinance, has expressly delegated to the Finance Director the authority to assign funds for particular purposes.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Fund Equity (Continued)

Unassigned – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The City reports positive unassigned fund balance only in the General Fund and other governmental funds may only report negative unassigned fund balances. The City has a policy to maintain an unassigned fund balance in the General Fund of twenty-five percent of the subsequent year's budgeted expenditures and outgoing transfers.

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the City's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the City's policy to use fund balance in the following order: (1) Committed, (2) Assigned, and (3) Unassigned.

Net Position – Net position represents the difference between assets, liabilities and deferred inflows of resources, in reporting which utilizes the economic resources measurement focus. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the City has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net position is reported as unrestricted.

The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Q. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets 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.

NOTES TO FINANCIAL STATEMENTS

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

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

The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$218,354,428 difference are as follows:

Financed purchases	\$ (3,470,984)
Bonds payable, including premiums and discounts	(219,600,682)
Deferred charges on refunding	14,187,247
Notes payable	(3,676,485)
Lease liabilities	(2,075,433)
Compensated absences (i.e., vacation)	(2,814,322)
Accrued interest	<u>(903,769)</u>
Net adjustment to reduce <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	<u><u>\$ (218,354,428)</u></u>

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net change in fund balances – total governmental funds and change in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense or amortization expense.” The details of this \$19,305,726 difference are as follows:

Capital outlay	\$ 37,247,622
Depreciation expense	(16,572,134)
Amortization expense - lease assets	<u>(1,369,762)</u>
Net adjustment to increase <i>net change in fund balances - total governmental funds</i> to arrive at <i>change in net position - governmental activities</i>	<u><u>\$ 19,305,726</u></u>

NOTES TO FINANCIAL STATEMENTS

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

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

Another element of the 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 \$60,173 difference are as follows:

Compensated absences (i.e., vacation)	\$ (137,581)
Accrued interest - debt	54,193
Amortization of bond premium	920,303
Amortization of deferred charges on refunding	<u>(897,088)</u>
Net adjustment to decrease <i>net change in fund balances - total governmental funds</i> to arrive at <i>change in net position - governmental activities</i>	<u><u>\$ (60,173)</u></u>

Another element of the 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 \$8,471,747 difference are as follows:

Principal retirements	\$ 10,208,538
Issuance of lease liability	<u>(1,736,791)</u>
Net adjustment to increase <i>net change in fund balances - total governmental funds</i> to arrive at <i>change in net position - governmental activities</i>	<u><u>\$ 8,471,747</u></u>

Another element of the reconciliation states that “revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.” The details of this \$104,016 difference are as follows:

Accrued interest receivable - leases	\$ 106,693
Unavailable revenue - taxes	(1,716)
Unavailable revenue - intergovernmental	<u>(961)</u>
Net adjustment to increase <i>net change in fund balances - total governmental funds</i> to arrive at <i>change in net position - governmental activities</i>	<u><u>\$ 104,016</u></u>

NOTES TO FINANCIAL STATEMENTS

NOTE 3. LEGAL COMPLIANCE - BUDGETS

The budget is officially adopted by the governing body prior to the beginning of its fiscal year, or a resolution authorizing the continuation of necessary and essential expenditures to operate the City will be adopted. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level, within the fund.

Transfers of appropriations within a department budget or within a non-departmental expenditure category require only the approval of the Director of Finance and the City Manager. Increases in appropriations in a departmental budget or in a non-departmental expenditure category, require approval of the governing body in the form of amendments to the budget resolution. The following funds had an excess of actual expenditures over appropriations for the fiscal year ended June 30, 2023:

General Fund:	
General government - Legal services	\$ 24,804
Public safety - Fire department	297,581
Debt service - Principal	1,282,060
Debt service - Interest	47,076
E911 Fund	993,901
Hotel/Motel Fund	462,244
Impact Fees Fund	6,191
	<u>\$ 3,113,857</u>

These expenditures in excess of appropriations were funded by greater than anticipated revenues and available fund balance.

NOTE 4. DEPOSITS AND INVESTMENTS

Total deposits as of June 30, 2023 are summarized as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 206,942,684
Restricted cash and cash equivalents	46,810,242
	<u>\$ 253,752,926</u>
 Cash deposited with financial institutions	 \$ 146,616,704
Cash deposited with Georgia Fund 1	107,136,222
	<u>\$ 253,752,926</u>

Credit risk. State statutes authorize the City to invest in U.S. Government obligations; U.S. Government agency (or other corporation of the U.S. Government) obligations; obligations fully insured or guaranteed by the U.S. Government or a U.S. Government agency; obligations of the State of Georgia or other states; obligations of other counties, municipal corporations and political subdivisions of the State of Georgia; negotiable certificates of deposit issued by any bank or trust company organized under the laws of any state of the United States of America; prime bankers' acceptances; repurchase agreements; and pooled investment programs sponsored by the State of Georgia for the investment of local government funds.

NOTES TO FINANCIAL STATEMENTS

NOTE 4. DEPOSITS AND INVESTMENTS (CONTINUED)

Operating funds of the City are currently invested in the 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.

At June 30, 2023, information on the credit risk and interest rate risk related to the City's investments is disclosed as follows:

Investment	Weighted Average Maturity (Years)	Credit Rating	Fair Value
Georgia Fund 1	0.08	AAAf/S1	\$ 107,136,222

Fair Value Measurements. The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The Georgia Fund 1 is an investment pool which does not meet the criteria of GASB Statement No. 79 and is thus valued at fair value in accordance with GASB Statement No. 31. As a result, the City does not disclose investment in the Georgia Fund 1 within the fair value hierarchy.

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 covered by depository insurance or pledged securities. Amounts that exceed standard depository insurance limits are required to be collateralized either (1) individually by the financial institutions through pledged obligations of the U.S. Government, obligations backed by the full faith and credit of the U.S. Government, obligations of the State of Georgia or other states, or obligations of counties, municipalities, or public authorities of the State of Georgia, or (2) participation in the State of Georgia Secure Deposit Program. As of June 30, 2023, the financial institution holding all of the City's deposits is a participant of the State of Georgia Secure Deposit Program, which is administered by the Office of the State Treasurer, and requires participating banks holding deposits of public funds to pledge collateral at varying rates depending on the tier assigned by the State. As of June 30, 2023, all of the City's bank balances were collateralized as defined by GASB and required by State Statutes.

NOTES TO FINANCIAL STATEMENTS

NOTE 5. RECEIVABLES

Property taxes are levied on property values assessed as of January 1, which is also the lien date. The City contracts with Fulton County to bill and collect City of Sandy Springs property taxes. The taxes are levied by August 1 based on the assessed value of property as listed on the previous January 1 and are due on October 15 of each year. Property taxes are recorded as receivables and deferred inflows of resources when assessed. Revenues are recognized when available.

Receivables at June 30, 2023, for the City's individual major funds and aggregate nonmajor funds, including any applicable allowances for uncollectible accounts are as follows:

	General	Capital Projects	TSPLOST	Nonmajor Governmental
Receivables:				
Intergovernmental	\$ 9,412,927	\$ 2,002,997	\$ 2,613,726	\$ 84,775
Taxes	5,395,133	-	-	494,263
Leases	5,012,076	-	-	-
Other	774,517	-	-	609,168
Total receivables	20,594,653	2,002,997	2,613,726	1,188,206
Less allowance for uncollectible	9,596,846	-	-	-
Net total receivable	<u>\$ 10,997,807</u>	<u>\$ 2,002,997</u>	<u>\$ 2,613,726</u>	<u>\$ 1,188,206</u>

NOTE 6. LEASE RECEIVABLE

The City leased a parcel of land to a third party for the placement of radio and telecommunication equipment. The City receives monthly fixed payments of \$2,530 increasing 10% on January 1, 2025 and again every five years thereafter. There is no interest rate stated in the lease agreement. The City has used an incremental borrowing rate of 4%. For the current year, the City recognized \$25,403 in lease revenue and \$16,012 in interest revenue related to the lease. As of June 30, 2023, the City's receivable for lease payments was \$430,200. Also, the City has a deferred inflow of resources associated with the lease that will be recognized over the lease term that ends on December 31, 2039. This deferred inflow of resources has a balance of \$419,145 as of June 30, 2023.

NOTES TO FINANCIAL STATEMENTS

NOTE 6. LEASE RECEIVABLE (CONTINUED)

The City leased the use of the land and building at City Springs to a third party. The City receives quarterly fixed payments of \$33,006, escalating every five years. The City has used an incremental borrowing interest rate of 4.46%. For the current year, the City recognized \$49,622 in lease revenue and \$99,018 in interest revenue related to the lease. As of June 30, 2023, the City's receivable for lease payments was \$4,581,876. The City has a deferred inflow of resources associated with the leases that will be recognized over the lease term that ends on June 30, 2115. This deferred inflow of resources has a balance of \$4,565,260 as of June 30, 2023. Also, the City has accrued interest receivable associated with the lease with a balance of \$106,693 as of June 30, 2023.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Lease receivable - Land	\$ -	\$ 444,548	\$ (14,348)	\$ 430,200	\$ 13,396
Lease receivable - Building	-	4,614,882	(33,006)	4,581,876	-
	<u>\$ -</u>	<u>5,059,430</u>	<u>(47,354)</u>	<u>5,012,076</u>	<u>13,396</u>

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NOTES TO FINANCIAL STATEMENTS

NOTE 6. LEASE RECEIVABLE (CONTINUED)

Future repayments to be received by the City are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 13,396	\$ 148,987	\$ 162,383
2025	15,472	148,429	163,901
2026	17,664	147,755	165,419
2027	18,384	160,217	178,601
2028	19,133	159,468	178,601
2029-2033	120,536	813,260	933,796
2034-2038	166,878	860,499	1,027,377
2039-2043	58,737	916,024	974,761
2044-2048	-	1,005,571	1,005,571
2049-2053	-	1,106,065	1,106,065
2054-2058	-	1,216,788	1,216,788
2059-2063	-	1,338,477	1,338,477
2064-2068	-	1,472,293	1,472,293
2069-2073	-	1,619,522	1,619,522
2074-2078	-	1,781,474	1,781,474
2079-2083	-	1,959,622	1,959,622
2084-2088	-	2,155,584	2,155,584
2089-2093	-	2,371,142	2,371,142
2094-2098	-	2,608,257	2,608,257
2099-2103	-	2,869,082	2,869,082
2104-2108	374,098	3,155,990	3,530,088
2109-2113	2,810,112	3,471,590	6,281,702
2114-2115	1,397,666	1,468,749	2,866,415
Total	<u>\$ 5,012,076</u>	<u>\$ 32,954,845</u>	<u>\$ 37,966,921</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. CAPITAL ASSETS

Capital asset activity for the City for the year ended June 30, 2023 is as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities:					
Nondepreciable capital assets:					
Land	\$ 75,856,675	\$ 1,528,407	\$ -	\$ -	\$ 77,385,082
Construction in progress	70,292,138	26,620,930	(48,963)	(16,559,512)	80,304,593
Total	<u>146,148,813</u>	<u>28,149,337</u>	<u>(48,963)</u>	<u>(16,559,512)</u>	<u>157,689,675</u>
Capital assets, being depreciated:					
Buildings	148,934,690	-	-	9,348,289	158,282,979
Improvements	98,313,442	807,445	(481,383)	995,296	99,634,800
Machinery and equipment	51,100,044	3,731,436	-	145,811	54,977,291
Infrastructure	226,242,824	2,822,022	-	6,070,116	235,134,962
Total	<u>524,591,000</u>	<u>7,360,903</u>	<u>(481,383)</u>	<u>16,559,512</u>	<u>548,030,032</u>
Less accumulated depreciation for:					
Buildings	(17,803,408)	(3,848,392)	-	-	(21,651,800)
Improvements	(15,064,386)	(2,976,480)	-	-	(18,040,866)
Machinery and equipment	(35,293,477)	(4,574,961)	-	-	(39,868,438)
Infrastructure	(82,112,336)	(5,172,301)	-	-	(87,284,637)
Total	<u>(150,273,607)</u>	<u>(16,572,134)</u>	<u>-</u>	<u>-</u>	<u>(166,845,741)</u>
Lease assets, net (Note 8)					<u>2,088,408</u>
Total capital assets being depreciated/amortized, net	<u>374,317,393</u>	<u>(9,211,231)</u>	<u>(481,383)</u>	<u>16,559,512</u>	<u>383,272,699</u>
Governmental activities capital assets, net	<u>\$ 520,466,206</u>	<u>\$ 18,938,106</u>	<u>\$ (530,346)</u>	<u>\$ -</u>	<u>\$ 540,962,374</u>

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

Governmental activities:	
General government	\$ 5,857,051
Judicial	10,382
Public safety	2,695,553
Public works	5,508,086
Culture and recreation	2,470,415
Housing and development	30,647
Total depreciation expense - governmental activities	<u>\$ 16,572,134</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 8. LEASE ASSETS

A summary of lease asset activity for the City for the year ended June 30, 2023, is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities:				
Lease assets:				
Buildings	\$ 2,546,093	\$ -	\$ -	\$ 2,546,093
Equipment	-	1,736,791	-	1,736,791
Total	<u>2,546,093</u>	<u>1,736,791</u>	<u>-</u>	<u>4,282,884</u>
Less accumulated amortization for:				
Buildings	(825,305)	(824,997)	-	(1,650,302)
Equipment	-	(544,174)	-	(544,174)
Total	<u>(825,305)</u>	<u>(1,369,171)</u>	<u>-</u>	<u>(2,194,476)</u>
Total lease assets, net	<u>\$ 1,720,788</u>	<u>\$ 367,620</u>	<u>\$ -</u>	<u>\$ 2,088,408</u>

NOTE 9. LONG-TERM DEBT

Changes in Long-Term Liabilities

The following is a summary of long-term debt activity of the City for the year ended June 30, 2023:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable	\$ 222,115,000	\$ -	\$ (7,250,000)	\$ 214,865,000	\$ 7,510,000
Plus: Premiums	5,655,985	-	(920,303)	4,735,682	-
Total bonds payable	227,770,985	-	(8,170,303)	219,600,682	7,510,000
Financed purchases from direct borrowings	4,517,255	-	(1,046,271)	3,470,984	1,072,162
Notes payable from direct borrowings	4,174,034	-	(497,549)	3,676,485	501,070
Lease liability	1,753,360	1,736,791	(1,414,718)	2,075,433	1,377,177
Compensated absences	2,676,741	1,869,736	(1,732,155)	2,814,322	1,407,161
Governmental activity					
Long-term liabilities	<u>\$ 240,892,375</u>	<u>\$ 3,606,527</u>	<u>\$ (12,860,996)</u>	<u>\$ 231,637,906</u>	<u>\$ 11,867,570</u>

For governmental activities, compensated absences are generally liquidated by the General Fund.

NOTES TO FINANCIAL STATEMENTS

NOTE 9. LONG-TERM DEBT (CONTINUED)

Financed Purchases from Direct Borrowings

During April 2019, the City entered into an agreement with a financial institution to finance the purchase of vehicles and equipment for fire protection services. The vehicles and equipment have an original cost of \$4,287,603. Annual payments of \$698,336, including interest at a rate of 3.25% began in April 2019 and will continue through April 2025.

During October 2020, the City entered into an agreement to finance the purchase of vehicles and equipment for fire protection services. The vehicles and equipment have an original cost of \$2,958,011. Annual payments of \$444,484, including interest at a rate 1.28% began in October 2021 and will continue through October 2027.

The debt service requirements to maturity are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 1,072,162	\$ 70,658	\$ 1,142,820
2025	1,098,792	44,029	1,142,821
2026	427,844	16,640	444,484
2027	433,320	11,164	444,484
2028	438,866	5,617	444,483
	<u>\$ 3,470,984</u>	<u>\$ 148,108</u>	<u>\$ 3,619,092</u>

Bonds Payable

During November 2015, the Public Facilities Authority issued \$159,475,000 of Series 2015 Revenue Bonds for the purpose of (a) financing the cost of acquiring, constructing and installing certain public buildings in connection with the City Center Project, and (b) paying the cost necessary to accomplish the foregoing. The bonds carry a rate of interest ranging from 2.0% – 5.0% per annum and mature May 1, 2047. The bonds are payable solely from the City through a lease agreement with the Authority, whereby the City agrees to make rental payments in an amount sufficient to enable the Authority to make the annual and semi-annual principal and interest payments. The City has unconditionally agreed to levy taxes, without limitation as to rate or amount, as necessary to meet its obligation under this agreement. During fiscal year 2021, the Public Facilities Authority refunded \$129,940,000 of the Series 2015 Bonds through the issuance of the Series 2020 Refunding Revenue Bonds.

NOTES TO FINANCIAL STATEMENTS

NOTE 9. LONG-TERM DEBT (CONTINUED)

In fiscal year 2021, the Public Facilities Authority issued \$161,770,000 of Series 2020 Refunding Revenue Bonds to (i) refund the Public Facilities Revenue Bonds, Series 2015, maturing in the years 2027 through 2047 and (ii) paying the costs of issuing the Series 2020 Bonds. The Public Facilities Authority defeased \$129,940,000 of the 2015 bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. The City has pledged its full faith and credit and taxing power to service the debt. The Series 2020 bonds bear interest at rates ranging from 0.22% to 2.58% and are payable semi-annually on May 1 and November 1 beginning in May of 2021 through the maturity date of May 1, 2047. The refunding transaction undertaken by the Public Facilities Authority resulted in aggregate debt service savings of \$16,674,801 and an economic gain (net present value of the aggregate debt service savings) of \$12,706,737. The current outstanding amount of debt considered legally defeased equals \$129,940,000 as of June 30, 2023.

Also during fiscal year 2021, the Public Facilities Authority issued \$53,170,000 of Series 2020B Revenue Bonds to (i) acquire, construct, and install certain public buildings, facilities and equipment necessary and convenient for the efficient operation of the City, and (ii) pay expenses necessary to accomplish the foregoing. The City has pledged its full faith and credit and taxing power to service the debt. The Series 2020B bonds bear interest at rates ranging from 2% to 5% and are payable semi-annually on May 1 and November 1 beginning in May of 2021 through the maturity date of May 1, 2040.

The City's debt service requirements to maturity on the revenue bonds are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 7,510,000	\$ 5,113,318	\$ 12,623,318
2025	7,690,000	4,936,132	12,626,132
2026	7,975,000	4,645,378	12,620,378
2027	8,295,000	4,334,498	12,629,498
2028	8,475,000	4,154,572	12,629,572
2029-2033	45,400,000	17,710,804	63,110,804
2034-2038	50,115,000	13,004,892	63,119,892
2039-2043	45,120,000	7,527,146	52,647,146
2044-2047	34,285,000	2,239,570	36,524,570
Total	<u>\$ 214,865,000</u>	<u>\$ 63,666,310</u>	<u>\$ 278,531,310</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 9. LONG-TERM DEBT (CONTINUED)

Notes Payable from Direct Borrowings

The City has executed a note payable agreement with the State Road and Tollway Authority (SRTA). The note, financed through the Georgia Transportation Infrastructure Bank (GTIB), allowed the City to borrow \$2,750,000 for the Windsor Parkway Realignment Project. The project was completed and the note finalized in August 2016. Monthly payments of principal and interest in the amount of \$19,611 are due until the note matures on August 1, 2029. The note bears interest at 1.66%.

The City's debt service requirements to maturity on the note are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 214,070	\$ 21,259	\$ 235,329
2025	217,650	17,678	235,328
2026	221,292	14,038	235,330
2027	224,993	10,336	235,329
2028	228,757	6,573	235,330
2029-2030	271,723	2,828	274,551
Total	<u>\$ 1,378,485</u>	<u>\$ 72,712</u>	<u>\$ 1,451,197</u>

The City has executed a note payable agreement with the U.S. Department of Housing and Urban Development under the Section 108 Loan Guarantee Program. The note, financed through Suntrust Bank, allowed the City to borrow \$2,872,000 for the South Roswell Road Sidewalk Project. The City intends to pay back this note using future CDBG grant revenues. Annual principal payments in the amount of \$287,000 began August 1, 2021 and are due until the note matures on August 1, 2030. Interest payments are due semi-annually beginning August 1, 2019 until maturity. The note bears interest at a variable rate of 0.2% above the applicable LIBOR rate for the first day of each month.

The City's debt service requirements to maturity on the note are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 287,000	\$ 62,774	\$ 349,774
2025	287,000	55,189	342,189
2026	287,000	47,431	334,431
2027	287,000	39,398	326,398
2028	287,000	31,176	318,176
2029-2031	863,000	41,368	904,368
Total	<u>\$ 2,298,000</u>	<u>\$ 277,336</u>	<u>\$ 2,575,336</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 9. LONG-TERM DEBT (CONTINUED)

Leases

City as a Lessee

In July 2020, the City entered into a lease agreement as lessee for the use of 7840 Roswell Road Building 300 for a term of four (4) years. The initial lease liability was recorded in the amount of \$662,997. As of June 30, 2023, the value of the lease liability was \$229,586. The City is required to make variable monthly principal and interest payments from \$18,589 to \$19,340. The City used its incremental borrowing rate of 2.0%. The building has a useful life equal to the remaining lease term of two years and the value of the right-to-use asset as of the end of the current fiscal year was \$662,997 and had accumulated amortization of \$441,998.

In July 2020, the City entered into a lease agreement as lessee for the use of 7840 Roswell Road Building 400 for a term of four (4) years. The initial lease liability was recorded in the amount of \$826,067. As of June 30, 2023, the value of the lease liability was \$286,056. The City is required to make variable monthly principal and interest payments from \$23,161 to \$24,097. The City used its incremental borrowing rate of 2.0%. The building has a useful life equal to the remaining lease term of two years and the value of the right-to-use asset as of the end of the current fiscal year was \$826,067 and had accumulated amortization of \$550,711.

In July 2020, the City entered into a lease agreement as lessee for the use of 7840 Roswell Road Suites 501 and 510 for a term of four (4) years. The initial lease liability was recorded in the amount of \$806,389. As of June 30, 2023, the value of the lease liability was \$279,240. The City is required to make variable monthly principal and interest payments from \$22,609 to \$23,523. The City used its incremental borrowing rate of 2.0%. The building has a useful life equal to the remaining lease term of two years and the value of the right-to-use asset as of the end of the current fiscal year was \$806,389 and had accumulated amortization of \$537,593.

In August 2020, the City entered into a lease agreement as lessee for the use of a building located at 4410 Bankers Circle for a term of five (5) years. The initial lease liability was recorded in the amount of \$250,640. As of June 30, 2023, the value of the lease liability was \$136,978. The City is required to make variable monthly principal and interest payments from \$4,875 to \$5,487. The City used its incremental borrowing rate of 2.0%. The building has a useful life equal to the remaining lease term of three years and the value of the right-to-use asset as of the end of the current fiscal year was \$251,231 and had accumulated amortization of \$120,591.

NOTES TO FINANCIAL STATEMENTS

NOTE 9. LONG-TERM DEBT (CONTINUED)

Leases (Continued)

City as a Lessee (continued)

In July 2022, the City entered into a lease agreement as lessee for the use of certain public safety equipment for a term of forty-two (42) months. The initial lease liability was recorded in the amount of \$1,560,564. As of June 30, 2023, the value of the lease liability is \$992,087. The City is required to make variable annual principal and interest payments from \$498,182 to \$569,691. The lease has an interest rate of 2.0%. The equipment has a useful life equal to the remaining lease term of two years and the value of the right-to-use asset as of the current fiscal year end was \$1,560,564 and had accumulated amortization of \$520,188.

In December 2022, the City entered into a lease agreement as lessee for the use of certain photocopier equipment for a term of forty-eight (48) months. The initial lease liability was recorded in the amount of \$176,227. As of June 30, 2023, the value of the lease liability is \$151,486. The City is required to make monthly fixed payments of \$3,901. The lease has an interest rate of 3.14%. The equipment has a useful life equal to the remaining lease term of four years and the value of the right-to-use asset as of June 30, 2023 of \$176,227 with accumulated amortization of \$23,986.

The City's debt service requirements to maturity on the leases are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 1,377,177	\$ 34,795	\$ 1,411,972
2025	622,217	13,980	636,197
2026	56,687	1,409	58,096
2027	19,352	152	19,504
Total	<u>\$ 2,075,433</u>	<u>\$ 50,336</u>	<u>\$ 2,125,769</u>

NOTE 10. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of June 30, 2023 is as follows:

Receivable Entity	Payable Entity	Amount
General Fund	Nonmajor governmental funds	\$ 730,114
Capital Projects Fund	Nonmajor governmental funds	447,012
		<u>\$ 1,177,126</u>

All interfund balances resulted from the time lag between the dates that (1) interfund goods and services are provided or expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

NOTES TO FINANCIAL STATEMENTS

NOTE 10. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (CONTINUED)

The composition of amounts due from/to the primary government and its component unit is as follows:

<u>Receivable Entity</u>	<u>Payable Entity</u>	<u>Amount</u>
Hospitality & Tourism	Nonmajor governmental funds	\$ 306,626

Interfund transfers:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
General Fund	Nonmajor governmental funds	\$ 3,439,477
Capital Projects Fund	General Fund	27,095,940
Capital Projects Fund	Nonmajor governmental funds	447,012
Public Facilities Authority	General Fund	13,614,428
Public Facilities Authority	Capital Projects Fund	5,400,000
Public Facilities Authority	ARPA Fund	932,626
Nonmajor governmental funds	Nonmajor governmental funds	8,190
		<u>\$ 50,937,673</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that 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.

NOTE 11. COMMITMENTS AND CONTINGENT LIABILITIES

In addition to the liabilities enumerated in the statement of net position, at June 30, 2023, the City has contractual commitments on uncompleted contracts of \$29,741,093.

The City has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to the disallowance of certain expenditures previously reimbursed by those agencies. Based upon prior experience, management of the City believes such disallowances, if any, will not be significant.

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of management and legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the City.

NOTES TO FINANCIAL STATEMENTS

NOTE 12. DEFINED CONTRIBUTION PENSION PLAN

The City of Sandy Springs' Profit Sharing Plan is a single employer defined contribution plan established and administered by the City of Sandy Springs for all full time employees. At June 30, 2023, there were 459 plan members. The City contributes 12% of each employee's salary directly to the Plan. Additionally, the City offers to match 100% for each dollar of employee contributions up to 5% of the employee's salary. Employees are not required to contribute to the Plan. Employees are eligible after one month of employment and are fully vested after three months. Plan provisions and contribution requirements are established and may be amended by the City's Council. For the fiscal year ended June 30, 2023, the City's contribution to the Plan, which was also the City's pension expense, was \$4,018,154 and employees contributed \$1,704,878.

NOTE 13. JOINT VENTURES

Under Georgia law, the City, in conjunction with other cities around the Metropolitan Atlanta, Georgia area, is a member of the Atlanta Regional Commission (ARC) and is required to pay annual dues thereto, which Fulton County has paid on behalf of the City of Sandy Springs. Membership in ARC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34, which provides for the organization structure of ARC. ARC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of the ARC. Separate financial statements may be obtained from ARC, 229 Peachtree St NE, STE 100, Atlanta, Georgia 30303.

The Chattahoochee River 911 Authority (ChattComm) was created pursuant to the provisions of the Official Code of Georgia Annotated (OFGA) Section 36-75-1 by the Cities of Sandy Springs and Johns Creek. ChattComm Board membership includes the City Manager from each participating city, or their designee. ChattComm was created by the two cities contributing a pre-determined capital amount necessary to equip the facility. In accordance with GASB 14: *The Financial Reporting Entity*, ChattComm was determined to be a joint venture; however, the City does not have an equity interest in the joint venture. The cities have also pledged their future E911 revenues to ChattComm to pay for the operation of the emergency 911 answering facility. Additionally, the two cities will be responsible for funding any operating deficits as well as any future capital purchases of ChattComm. For the year ended June 30, 2023, the City of Sandy Springs has collected and remitted \$3,993,901 of E911 revenues. Since the inception of ChattComm, the City of Sandy Springs has contributed approximately \$8,251,000 to cover the capital and operating needs. While the General Fund of the City reports a receivable for this amount, management has evaluated the ability of the City to collect the receivable and determined the need to allow for 100% of the outstanding receivable as of June 30, 2023. At June 30, 2023, ChattComm had a negative net position of (\$10,786,258). Separate financial statements may be obtained from the City of Sandy Springs, who has been contracted by ChattComm to serve as the accountants, at 1 Galambos Way, Sandy Springs, Georgia 30328.

NOTES TO FINANCIAL STATEMENTS

NOTE 13. JOINT VENTURES (CONTINUED)

In July 2013 the Cities of Alpharetta, Milton, Roswell, and Sandy Springs created the North Fulton Regional Radio System Authority (the "Authority"), which was established by Georgia House Bill 526. The Authority will provide an interoperable, high quality, and reliable and uninterrupted communication signal for public safety and public services within the area in which the Authority has operational capability. The Authority's Board membership includes the City Manager or City Administrator, or his or her designee, from each participating city. The Authority was created by the cities contributing a pre-determined capital amount necessary to fund the construction and equipping of the radio system. In accordance with GASB 14: *The Financial Reporting Entity*, the Authority was determined to be a joint venture; however, the City does not have an equity interest in the joint venture. For the fiscal year ended June 30, 2023, the City of Sandy Springs contributed \$654,141 to the Authority. Separate financial statements may be obtained from the City of Milton, who has been contracted by the Authority to serve as the accountants, at 2006 Heritage Walk, Milton, Georgia 30004.

NOTE 14. HOTEL/MOTEL LODGING TAX

The City has levied a 7% lodging tax. The Official Code of Georgia Annotated 48-13-50 requires that all lodging taxes levied of 5% or more be expended or obligated contractually for the promotion of tourism, conventions, or trade shows. During the year ended June 30, 2023, the City received \$4,938,219 in hotel/motel taxes. Of this amount, \$3,527,863, or 71.4%, was used for the promotion of tourism, conventions, or trade shows.

NOTE 15. MOTOR VEHICLE EXCISE TAX

The City has levied an excise tax on the rental of motor vehicles. The Official Code of Georgia Annotated 48-13-93 requires that all motor vehicle excise taxes be expended or obligated contractually, in accordance with the City's ordinance, for the acquisition, construction, renovating, improving, maintenance and equipping of pedestrian walkways, installation of traffic lights, and street lights associated with public safety facilities or public improvements for sports and recreational facilities. During the period ended June 30, 2023, the City received \$88,402 in motor vehicle excise taxes. Of this amount, \$88,402, or 100%, was used for these purposes.

NOTES TO FINANCIAL STATEMENTS

NOTE 16. RISK MANAGEMENT

The City is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has joined together with other municipalities in the state as part of the Georgia Municipal Association Group Self-Insurance Workers' Compensation Fund public entity risk pool currently operating as common risk management and insurance programs for member local governments.

As part of this risk pool, the City is obligated to pay all contributions and assessments as prescribed by the pool, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the fund, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The City is also to allow the pool's agents and attorneys to represent the City in investigations, settlement discussions and all levels of litigation arising out of any claim made against the City within the scope of loss protection furnished by the fund.

The fund is to defend and protect the members of the fund against liability or loss as prescribed in the member government contract and in accordance with the workers' compensation law of Georgia. The funds are to pay all cost taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

Settled claims have not exceeded the coverages in the past three years.

The City carries commercial insurance for other risks of losses. For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage in the past three years.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF SANDY SPRINGS, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2023

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Property taxes	\$ 47,880,000	\$ 47,880,000	\$ 50,506,371	\$ 2,626,371
Sales taxes	28,000,000	28,000,000	37,161,097	9,161,097
Franchise taxes	8,350,000	8,350,000	9,583,654	1,233,654
Business taxes	9,840,000	9,840,000	10,985,623	1,145,623
Insurance premium tax	7,700,000	7,700,000	8,782,622	1,082,622
Licenses and permits	3,242,000	3,242,000	4,244,618	1,002,618
Intergovernmental	182,700	182,700	1,573,750	1,391,050
Charges for services	2,757,287	2,723,287	4,262,272	1,538,985
Fines and forfeitures	2,300,000	2,300,000	2,561,652	261,652
Interest earned	120,000	120,000	5,148,768	5,028,768
Contributions	309,300	309,300	-	(309,300)
Miscellaneous	658,500	692,500	1,500,163	807,663
Total revenues	111,339,787	111,339,787	136,310,590	24,970,803
Expenditures:				
Current:				
General government:				
Mayor and council	239,758	239,758	206,953	32,805
City manager	1,051,249	1,051,249	845,705	205,544
General operations	5,784,890	5,757,890	5,223,379	534,511
Legal services	1,238,647	1,238,647	1,263,451	(24,804)
Human resources	801,440	801,440	767,708	33,732
Facilities and buildings	6,213,887	6,213,887	5,402,942	810,945
City clerk	569,048	574,048	501,533	72,515
Data processing/MIS	3,362,328	3,362,328	3,148,463	213,865
Public information	1,999,319	2,021,319	1,730,548	290,771
Total general government	21,260,566	21,260,566	19,090,682	2,169,884
Judicial	1,549,978	1,549,978	1,235,075	314,903
Public safety:				
Police department	27,026,039	26,818,559	26,769,178	49,381
Fire department	15,381,764	15,381,764	15,679,345	(297,581)
E911	1,311,648	1,311,648	1,115,824	195,824
Total public safety	43,719,451	43,511,971	43,564,347	(52,376)
Public works:				
Public works	13,835,085	13,585,085	12,494,642	1,090,443
Sanitation and wastewater	1,156,926	3,062,706	2,191,117	871,589
Storm drainage	316,295	315,514	229,576	85,938
Total public works	15,308,306	16,963,305	14,915,335	2,047,970
Culture and recreation:				
Recreation	3,970,338	3,970,338	3,843,873	126,465
Special facilities	7,297,146	7,297,146	5,843,558	1,453,588
Total culture and recreation	11,267,484	11,267,484	9,687,431	1,580,053

Continued

CITY OF SANDY SPRINGS, GEORGIA

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS) FOR THE YEAR ENDED JUNE 30, 2023

	Budget			Variance With
	Original	Final	Actual	Final Budget
Housing and development:				
Building/inspection/code enforcement	\$ 5,781,395	\$ 5,781,395	\$ 4,959,550	\$ 821,845
Economic development	623,630	623,630	248,775	374,855
Total housing and development	6,405,025	6,405,025	5,208,325	1,196,700
Debt service:				
Principal	1,289,478	1,389,478	2,671,538	(1,282,060)
Interest	116,058	116,058	163,134	(47,076)
Total debt service	1,405,536	1,505,536	2,834,672	(1,329,136)
 Total expenditures	 100,916,346	 102,463,865	 96,535,867	 5,927,998
 Excess of revenues over expenditures	 10,423,441	 8,875,922	 39,774,723	 30,898,801
Other financing sources (uses):				
Issuance of lease liability	-	-	1,736,791	1,736,791
Transfers in	1,074,600	1,074,600	3,439,477	2,364,877
Transfers out	(34,829,519)	(40,710,368)	(40,710,368)	-
Total other financing sources (uses)	(33,754,919)	(39,635,768)	(35,534,100)	4,101,668
 Net change in fund balances	 (23,331,478)	 (30,759,846)	 4,240,623	 35,000,469
Fund balance, beginning of year	59,644,401	59,644,401	59,644,401	-
Fund balance, end of year	\$ 36,312,923	\$ 28,884,555	\$ 63,885,024	\$ 35,000,469

Note: See footnotes 1 and 3 of the basic financial statements for budgetary policies.

CITY OF SANDY SPRINGS, GEORGIA
ARPA FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2023

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental	\$ 13,868,305	\$ 13,868,305	\$ 932,626	\$ (12,935,679)
Total revenues	13,868,305	13,868,305	932,626	(12,935,679)
Other financing uses:				
Transfers out	(13,868,305)	(13,868,305)	(932,626)	12,935,679
Total other financing uses	(13,868,305)	(13,868,305)	(932,626)	12,935,679
Net change in fund balances	-	-	-	-
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -

NONMAJOR GOVERNMENTAL FUNDS

Confiscated Assets Fund – To account for the use of confiscated drug money by the City's Police Department, which are restricted by state law in purpose.

Opioid Settlement Fund – To account for opioid settlement funds received and the related expenditures.

E911 Fund – To account for the collection and expenditures of E911 fees, which are restricted by state law.

Tree Fund – This fund is used to account for the charges for services collected by the City from third parties who remove trees during the land development process pursuant to the City's Tree Replacement Ordinance. The revenues in this fund are committed by an ordinance passed by the City Council.

Federal Grants Fund – To account for the expenditures and revenues of federal grants.

CDBG Fund – To account for the expenditures and revenues of the Community Development Block Grant, which are restricted under the terms of the grant agreements.

Hotel/Motel Fund – To account for the 7% lodging tax levied in the City, which are restricted by state law.

Auto Excise Tax Fund – To account for automobile rental excise taxes levied in the City, which are restricted by state law.

Impact Fees Fund – To account for fees assessed upon development activity that are collected to pay for system improvements (recreation/parks, streets, and public safety) as detailed within the government's impact fee ordinance.

CITY OF SANDY SPRINGS, GEORGIA

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2023

ASSETS	Special Revenue Funds				
	Confiscated Assets Fund	Opioid Settlement Fund	E911 Fund	Tree Fund	Federal Grants Fund
Cash	\$ 986,930	\$ 74,707	\$ -	\$ 1,519,564	\$ -
Taxes receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	16,540
Other receivable	-	-	609,168	-	-
Total assets	<u>\$ 986,930</u>	<u>\$ 74,707</u>	<u>\$ 609,168</u>	<u>\$ 1,519,564</u>	<u>\$ 16,540</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 609,168	\$ 28	\$ -
Due to other funds	-	-	-	288,785	16,540
Due to component unit	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>609,168</u>	<u>288,813</u>	<u>16,540</u>
FUND BALANCES					
Restricted:					
Public safety projects	986,930	74,707	-	-	-
Infrastructure improvements	-	-	-	-	-
Housing and development	-	-	-	-	-
Committed:					
Tree replacement	-	-	-	722,082	-
Assigned:					
Tree replacement	-	-	-	508,669	-
Federal programs	-	-	-	-	-
Total fund balances	<u>986,930</u>	<u>74,707</u>	<u>-</u>	<u>1,230,751</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 986,930</u>	<u>\$ 74,707</u>	<u>\$ 609,168</u>	<u>\$ 1,519,564</u>	<u>\$ 16,540</u>

Special Revenue Funds				
CDBG Fund	Hotel/ Motel Fund	Auto Excise Tax Fund	Impact Fees Fund	Total Nonmajor Governmental Funds
\$ 3,047,778	\$ 468,252	\$ -	\$ 6,731,498	\$ 12,828,729
-	485,779	8,484	-	494,263
68,235	-	-	-	84,775
-	-	-	-	609,168
<u>\$ 3,116,013</u>	<u>\$ 954,031</u>	<u>\$ 8,484</u>	<u>\$ 6,731,498</u>	<u>\$ 14,016,935</u>
\$ 2,565	\$ -	\$ -	\$ 1,560	\$ 613,321
52,182	647,405	8,484	163,730	1,177,126
-	306,626	-	-	306,626
<u>54,747</u>	<u>954,031</u>	<u>8,484</u>	<u>165,290</u>	<u>2,097,073</u>
-	-	-	-	1,061,637
-	-	-	6,566,208	6,566,208
226,134	-	-	-	226,134
-	-	-	-	722,082
-	-	-	-	508,669
<u>2,835,132</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,835,132</u>
<u>3,061,266</u>	<u>-</u>	<u>-</u>	<u>6,566,208</u>	<u>11,919,862</u>
<u>\$ 3,116,013</u>	<u>\$ 954,031</u>	<u>\$ 8,484</u>	<u>\$ 6,731,498</u>	<u>\$ 14,016,935</u>

CITY OF SANDY SPRINGS, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Special Revenue Funds				
	Confiscated Assets Fund	Opioid Settlement Fund	E911 Fund	Tree Fund	Federal Grants Fund
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	16,540
Charges for services	-	-	3,993,901	331,504	-
Fines and forfeitures	356,961	74,707	-	-	-
Interest income	-	-	-	-	-
Total revenues	356,961	74,707	3,993,901	331,504	16,540
EXPENDITURES					
Current:					
Public safety	181,868	-	3,993,901	-	24,730
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	73,475	-
Housing and development	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	181,868	-	3,993,901	73,475	24,730
Excess (deficiency) of revenues over expenditures	175,093	74,707	-	258,029	(8,190)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	8,190
Transfers out	(8,190)	-	-	(283,282)	-
Total other financing uses	(8,190)	-	-	(283,282)	8,190
Net change in fund balances	166,903	74,707	-	(25,253)	-
FUND BALANCES, beginning of year	820,027	-	-	1,256,004	-
FUND BALANCES, end of year	\$ 986,930	\$ 74,707	\$ -	\$ 1,230,751	\$ -

Special Revenue Funds				
CDBG Fund	Hotel/Motel Fund	Auto Excise Tax Fund	Impact Fees Fund	Total Nonmajor Governmental Funds
\$ -	\$ 4,938,219	\$ 88,402	\$ -	\$ 5,026,621
612,654	-	-	-	629,194
-	-	-	1,618,328	5,943,733
-	-	-	-	431,668
120,311	-	-	71,443	191,754
732,965	4,938,219	88,402	1,689,771	12,222,970
-	-	-	-	4,200,499
8,111	-	-	-	8,111
-	1,587,144	-	-	1,660,619
-	-	-	6,191	6,191
247,357	-	-	-	247,357
287,000	-	-	-	287,000
70,186	-	-	-	70,186
612,654	1,587,144	-	6,191	6,479,963
120,311	3,351,075	88,402	1,683,580	5,743,007
-	-	-	-	8,190
-	(3,351,075)	(88,402)	(163,730)	(3,894,679)
-	(3,351,075)	(88,402)	(163,730)	(3,886,489)
120,311	-	-	1,519,850	1,856,518
2,940,955	-	-	5,046,358	10,063,344
\$ 3,061,266	\$ -	\$ -	\$ 6,566,208	\$ 11,919,862

CITY OF SANDY SPRINGS, GEORGIA
CONFISCATED ASSETS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2023

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Fines and forfeitures	\$ 135,000	\$ 135,000	\$ 356,961	\$ 221,961
Total revenues	135,000	135,000	356,961	221,961
Expenditures:				
Public safety	184,500	184,500	181,868	2,632
Total expenditures	184,500	184,500	181,868	2,632
Excess (deficiency) of revenues over expenditures	(49,500)	(49,500)	175,093	224,593
Other financing uses:				
Transfers out	-	(8,190)	(8,190)	-
Total other financing uses	-	(8,190)	(8,190)	-
Net change in fund balances	(49,500)	(41,310)	166,903	224,593
Fund balances, beginning of year	820,027	820,027	820,027	-
Fund balances, end of year	<u>\$ 770,527</u>	<u>\$ 778,717</u>	<u>\$ 986,930</u>	<u>\$ 224,593</u>

CITY OF SANDY SPRINGS, GEORGIA
OPIOID SETTLEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2023

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fines and forfeitures	\$ -	\$ -	\$ 74,707	\$ 74,707
Total revenues	-	-	74,707	74,707
Net change in fund balances	-	-	74,707	74,707
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ 74,707	\$ 74,707

CITY OF SANDY SPRINGS, GEORGIA

E911 FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS) FOR THE YEAR ENDED JUNE 30, 2023

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$ 3,000,000	\$ 3,000,000	\$ 3,993,901	\$ 993,901
Total revenues	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,993,901</u>	<u>993,901</u>
Expenditures:				
Public safety	3,000,000	3,000,000	3,993,901	(993,901)
Total expenditures	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,993,901</u>	<u>(993,901)</u>
Net change in fund balances	-	-	-	-
Fund balances, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF SANDY SPRINGS, GEORGIA

TREE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS) FOR THE YEAR ENDED JUNE 30, 2023

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$ 600,000	\$ 600,000	\$ 331,504	\$ (268,496)
Total revenues	600,000	600,000	331,504	(268,496)
Expenditures:				
Culture and recreation	204,098	104,098	73,475	30,623
Total expenditures	204,098	104,098	73,475	30,623
Excess of revenues over expenditures	395,902	495,902	258,029	(237,873)
Other financing uses:				
Transfers out	(355,000)	(430,702)	(283,282)	147,420
Total other financing uses	(355,000)	(430,702)	(283,282)	147,420
Net change in fund balances	40,902	65,200	(25,253)	(90,453)
Fund balances, beginning of year	1,256,004	1,256,004	1,256,004	-
Fund balances, end of year	<u>\$ 1,296,906</u>	<u>\$ 1,321,204</u>	<u>\$ 1,230,751</u>	<u>\$ (90,453)</u>

CITY OF SANDY SPRINGS, GEORGIA
FEDERAL GRANTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2023

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental	\$ 16,540	\$ 16,540	\$ 16,540	\$ -
Total revenues	16,540	16,540	16,540	-
Expenditures:				
Public safety	24,730	24,730	24,730	-
Total expenditures	24,730	24,730	24,730	-
Deficiency of revenues over expenditures	(8,190)	(8,190)	(8,190)	-
Other financing sources:				
Transfers in	8,190	8,190	8,190	-
Total other financing sources	8,190	8,190	8,190	-
Net change in fund balances	-	-	-	-
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -

CITY OF SANDY SPRINGS, GEORGIA
CDBG FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2023

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental	\$ -	\$ 648,339	\$ 612,654	\$ (35,685)
Interest income	2,500	-	120,311	120,311
Total revenues	-	648,339	732,965	84,626
Expenditures:				
Health and welfare	-	8,111	8,111	-
Capital outlay	1,395,700	2,381,965	247,357	2,134,608
Debt service:				
Principal	287,000	287,000	287,000	-
Interest	73,841	70,186	70,186	-
Total expenditures	1,756,541	2,747,262	612,654	2,134,608
Net change in fund balances	(1,756,541)	(2,098,923)	120,311	2,219,234
Fund balances, beginning of year	2,940,955	2,940,955	2,940,955	-
Fund balances, end of year	<u>\$ 1,184,414</u>	<u>\$ 842,032</u>	<u>\$ 3,061,266</u>	<u>\$ 2,219,234</u>

CITY OF SANDY SPRINGS, GEORGIA
HOTEL/MOTEL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2023

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ 3,500,000	\$ 3,500,000	\$ 4,938,219	\$ 1,438,219
Total revenues	3,500,000	3,500,000	4,938,219	1,438,219
Expenditures:				
Culture and recreation	1,124,900	1,124,900	1,587,144	(462,244)
Total expenditures	1,124,900	1,124,900	1,587,144	(462,244)
Excess of revenues over expenditures	2,375,100	2,375,100	3,351,075	975,975
Other financing uses:				
Transfers out	(2,375,100)	(2,375,100)	(3,351,075)	(975,975)
Total other financing uses	(2,375,100)	(2,375,100)	(3,351,075)	(975,975)
Net change in fund balances	-	-	-	-
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -

CITY OF SANDY SPRINGS, GEORGIA
AUTO EXCISE TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2023

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 75,000	\$ 75,000	\$ 88,402	\$ 13,402
Total revenues	75,000	75,000	88,402	13,402
Excess of revenues over expenditures	75,000	75,000	88,402	13,402
Other financing uses:				
Transfers out	(75,000)	(75,000)	(88,402)	(13,402)
Total other financing uses	(75,000)	(75,000)	(88,402)	(13,402)
Net change in fund balances	-	-	-	-
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF SANDY SPRINGS, GEORGIA
IMPACT FEES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2023

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	\$ 1,275,000	\$ 1,275,000	\$ 1,618,328	\$ 343,328
Interest income	-	-	71,443	71,443
Total revenues	<u>1,275,000</u>	<u>1,275,000</u>	<u>1,689,771</u>	<u>414,771</u>
Expenditures:				
Housing and development	-	-	6,191	(6,191)
Total expenditures	<u>-</u>	<u>-</u>	<u>6,191</u>	<u>(6,191)</u>
Excess of revenues over expenditures	1,275,000	1,275,000	1,683,580	408,580
Other financing uses:				
Transfers out	<u>(1,275,000)</u>	<u>(5,640,692)</u>	<u>(163,730)</u>	<u>5,476,962</u>
Total other financing uses	<u>(1,275,000)</u>	<u>(5,640,692)</u>	<u>(163,730)</u>	<u>5,476,962</u>
Net change in fund balances	-	(4,365,692)	1,519,850	5,885,542
Fund balances, beginning of year	<u>5,046,358</u>	<u>5,046,358</u>	<u>5,046,358</u>	<u>-</u>
Fund balances, end of year	<u>\$ 5,046,358</u>	<u>\$ 680,666</u>	<u>\$ 6,566,208</u>	<u>\$ 5,885,542</u>

CITY OF SANDY SPRINGS, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH PROCEEDS FROM
TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX
TSPLOST 2016
FOR THE YEAR ENDED JUNE 30, 2023

PROJECT	ESTIMATED COST		EXPENDITURES			PROJECT COMPLETION
	ORIGINAL	CURRENT	PRIOR	CURRENT	TOTAL	
TSPLOST TIER 1						
Traffic Efficiency Improvements	\$ 18,000,000	\$ 18,566,765	\$ 9,990,834	\$ 2,762,901	\$ 12,753,735	56.48 %
Perimeter Transit Last Mile Connectivity, Sidewalk Program, Mt. Vernon Highway Multiuse Path	28,500,000	28,950,743	13,233,757	3,206,126	16,439,883	45.60 %
Johnson Ferry Road/Mt. Vernon Highway Efficiency Improvements, Hammond Drive, Phase 1 Efficiency Improvements	41,649,009	41,947,504	16,513,203	5,198,148	21,711,351	50.64 %
TSPLOST TIER 2						
Perimeter Transit Last Mile Connectivity, Sidewalk Program, Mt. Vernon Highway Multiuse Path, SR 400 Trail System, Roberts Drive Multiuse Path	12,500,000	- (1)	-	-	-	100.00 %
Johnson Ferry Road/Mt. Vernon Highway Efficiency Improvements	350,991	- (1)	-	-	-	100.00 %
Johnson Ferry Road/Mt. Vernon Highway Efficiency Improvements	2,704,716	- (1)	-	-	-	100.00 %
TSPLOST TIER 3						
Roadway Maintenance and Paving	15,617,086	- (1)	-	-	-	100.00 %
TOTAL TSPLOST	\$ 119,321,802	\$ 89,465,012	\$ 39,737,794	\$ 11,167,175	\$ 50,904,969	

Notes:

(1) - In 2021 the City determined that the funding from these taxes would not be sufficient to reach tiers 2 and 3; therefore, the City moved all budgets up to tier 1.

CITY OF SANDY SPRINGS, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH PROCEEDS FROM
TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX
TSPLOST 2021
FOR THE YEAR ENDED JUNE 30, 2023

PROJECT	ESTIMATED COST		EXPENDITURES			PROJECT COMPLETION
	ORIGINAL	CURRENT	PRIOR	CURRENT	TOTAL	
TSPLOST TIER 1						
Operations and Safety Improvements	\$ 18,325,000	\$ 18,325,000	\$ -	\$ 39,088	\$ 39,088	0.21 %
Pedestrian and Bike Improvements	21,779,153	21,779,153	-	811,961	811,961	3.73 %
Bridges	6,160,000	6,160,000	3,203,000	-	3,203,000	51.97 %
Congestion Relief	38,500,000	38,500,000	-	2,720,149	2,720,149	7.07 %
TSPLOST TIER 2						
Pedestrian and Bike Improvements	14,958,380	14,958,380	-	-	-	0.00 %
TSPLOST TIER 3						
Pedestrian and Bike Improvements	4,958,380	4,958,380	-	-	-	0.00 %
Maintenance and Safety Enhancements	10,000,000	10,000,000	-	-	-	0.00 %
TOTAL TSPLOST	\$ 114,680,913	\$ 114,680,913	\$ 3,203,000	\$ 3,571,198	\$ 6,774,198	

COMPONENT UNITS

Sandy Springs Hospitality & Tourism – To account for the revenue and expenditures of promoting tourism within the City as funded by Hotel/Motel tax revenue.

Development Authority – To account for the development activities undertaken throughout the City.

CITY OF SANDY SPRINGS, GEORGIA

BALANCE SHEET COMPONENT UNIT - SANDY SPRINGS HOSPITALITY & TOURISM JUNE 30, 2023

ASSETS

Cash	\$ 1,908,338
Due from primary government	306,626
Prepaid items	<u>11,572</u>
Total assets	<u>\$ 2,226,536</u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	<u>\$ 42,616</u>
Total liabilities	<u>42,616</u>

FUND BALANCE

Nonspendable - prepaid items	11,572
Restricted for tourism	<u>2,172,348</u>
Total fund balance	<u>2,183,920</u>
Total liabilities and fund balance	<u>\$ 2,226,536</u>

CITY OF SANDY SPRINGS, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
COMPONENT UNIT - SANDY SPRINGS HOSPITALITY & TOURISM
FOR THE YEAR ENDED JUNE 30, 2023

REVENUES

Intergovernmental	\$ 1,587,144
Miscellaneous	<u>1,454</u>
Total revenues	<u>1,588,598</u>

EXPENDITURES

Current:	
Housing and development	<u>1,326,751</u>
Total expenditures	<u>1,326,751</u>
Net change in fund balance	261,847

FUND BALANCE, beginning of year	<u>1,922,073</u>
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FUND BALANCE, end of year	<u><u>\$ 2,183,920</u></u>
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CITY OF SANDY SPRINGS, GEORGIA
BALANCE SHEET
COMPONENT UNIT - DEVELOPMENT AUTHORITY
JUNE 30, 2023

ASSETS

Cash	\$ 108,853
	<u> </u>
Total assets	<u>\$ 108,853</u>

FUND BALANCE

Restricted for development	\$ 108,853
	<u> </u>
Total fund balance	<u>\$ 108,853</u>

CITY OF SANDY SPRINGS, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
COMPONENT UNIT - DEVELOPMENT AUTHORITY
FOR THE YEAR ENDED JUNE 30, 2023

REVENUES

Charges for services	\$ 1,309,422
	<u>1,309,422</u>
Total revenues	<u>1,309,422</u>

EXPENDITURES

Current:	
Community development	<u>1,309,230</u>
Total expenditures	<u>1,309,230</u>

Net change in fund balance	192
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FUND BALANCE, beginning of year	<u>108,661</u>
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FUND BALANCE, end of year	<u><u>\$ 108,853</u></u>
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STATISTICAL SECTION

STATISTICAL SECTION

This part of the City of Sandy Springs' 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.....74 and 75

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 83

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

Debt Capacity 89

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..... 92

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 95

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

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

CITY OF SANDY SPRINGS, GEORGIA

NET POSITION BY COMPONENT LAST TEN FISCAL YEARS (accrual basis of accounting)

	2023	2022	2021	2020	2019
Primary government:					
Net investment in capital assets	\$ 367,043,192	\$ 330,327,766	\$ 316,301,742	\$ 318,342,207	\$ 297,446,240
Restricted	77,731,725	67,925,213	59,747,342	48,435,304	44,985,095
Unrestricted	118,988,944	118,853,158	108,859,047	91,630,708	81,376,670
Total primary government net position	<u>\$ 563,763,861</u>	<u>\$ 517,106,137</u>	<u>\$ 484,908,131</u>	<u>\$ 458,408,219</u>	<u>\$ 423,808,005</u>

2018	2017	2016	2015	2014
\$ 276,338,164	\$ 253,053,379	\$ 243,216,434	\$ 216,411,054	\$ 189,462,862
61,044,391	8,476,972	5,755,644	3,658,688	3,394,508
52,871,010	87,470,740	84,692,787	84,692,787	87,581,276
<u>\$ 390,253,565</u>	<u>\$ 349,001,091</u>	<u>\$ 333,664,865</u>	<u>\$ 304,762,529</u>	<u>\$ 280,438,646</u>

CITY OF SANDY SPRINGS, GEORGIA

CHANGES IN NET POSITION LAST TEN FISCAL YEARS (accrual basis of accounting)

	2023	2022	2021	2020	2019
Expenses					
General government	\$ 25,345,872	\$ 23,440,173	\$ 23,490,759	\$ 22,032,642	\$ 20,570,073
Judicial	1,251,216	940,350	1,215,519	1,350,747	1,500,223
Public safety	52,073,063	51,837,529	43,481,583	40,247,937	40,621,132
Public works	27,618,045	30,916,105 (5)	27,268,850	21,716,386	17,614,378
Health and welfare	8,111	-	1,006,918 (4)	-	-
Culture and recreation	13,432,564	10,689,505	12,178,080	8,668,399	11,784,629
Housing and development	5,456,446	4,711,685	4,954,816	4,525,417	6,249,077
Interest on long-term debt	5,408,365	5,668,978	5,993,692	6,275,574	6,489,771
Total expenses	<u>\$ 130,593,682</u>	<u>\$ 128,204,325</u>	<u>\$ 119,590,217</u>	<u>\$ 104,817,102</u>	<u>\$ 104,829,283</u>
Program revenues					
Charges for services:					
General government	\$ 908,920	\$ 886,045	\$ 869,166	\$ 853,600	\$ 1,721,471
Judicial	2,561,652	2,460,443	2,537,398	2,203,624	2,543,046
Public safety	4,490,395	3,879,072	3,907,187	4,207,705	4,127,827
Public works	1,629,312	1,124,649	676,095	915,039	1,598,758
Culture and recreation	4,293,019	2,915,506	771,329	1,318,119	1,480,729
Housing and development	3,743,496	4,289,195	2,138,784	2,210,204	2,130,066
Operating grants and contributions	-	4,750,388	4,567,629 (3)	76,200	1,933
Capital grants and contributions	30,911,118 (7)	22,897,495	24,503,340	22,994,707	22,994,063
Total program revenues	<u>\$ 48,537,912</u>	<u>\$ 43,202,793</u>	<u>\$ 39,970,928</u>	<u>\$ 34,779,198</u>	<u>\$ 36,597,893</u>
Net (expense)/revenue	<u>\$ (82,055,770)</u>	<u>\$ (85,001,532)</u>	<u>\$ (79,619,289)</u>	<u>\$ (70,037,904)</u>	<u>\$ (68,231,390)</u>
General Revenues and Other Changes in Net Position					
Taxes					
Property taxes	\$ 50,504,655	\$ 48,843,037	\$ 46,896,331	\$ 42,913,155	\$ 38,192,028
Sales taxes	37,161,097	35,415,246 (6)	29,163,162	27,790,829	28,981,123
Other taxes	34,378,520	31,589,920	29,345,381	29,938,267	32,009,808
Unrestricted investment earnings	5,340,674 (8)	420,041	124,317	1,521,138	1,852,629
Miscellaneous revenues	1,328,548	931,294	590,010	2,474,729	750,242
Gain on sale of capital assets	-	-	-	-	-
Total	<u>\$ 128,713,494</u>	<u>\$ 117,199,538</u>	<u>\$ 106,119,201</u>	<u>\$ 104,638,118</u>	<u>\$ 101,785,830</u>
Change in Net Position	<u>\$ 46,657,724</u>	<u>\$ 32,198,006</u>	<u>\$ 26,499,912</u>	<u>\$ 34,600,214</u>	<u>\$ 33,554,440</u>

Notes:

- (1) - In 2016 the City (through its Public Facilities Authority) issued \$159,475,000 Series 2015 Revenue Bonds.
- (2) - In 2018 the City increased impact fees and there were several new projects and developments.
- (3) - In 2021 the City received COVID-19 relief funding from the Coronavirus Relief Fund.
- (4) - In 2021 the City experienced significant costs associated with community health initiatives responding to the COVID -19 pandemic.
- (5) - In 2022 the City experienced a significant increase in non-depreciable road resurfacing projects.
- (6) - In 2022 the City experienced an increase in sales tax revenue resulting from businesses re-opening following the pandemic.
- (7) - In 2023 the City's TSPLOST projects had increased activity.
- (8) - In 2023 the City increased the Georgia Fund 1 deposits by \$12.6 million and the interest rate on the account increased from 0.045% to 5.2%.

2018	2017	2016	2015	2014
\$ 14,774,462	\$ 12,198,772	\$ 11,497,805	\$ 10,882,951	\$ 11,467,033
1,621,822	1,530,501	1,480,915	1,580,859	1,660,176
37,471,210	35,514,365	34,184,497	37,612,816	33,310,061
22,343,592	18,888,072	16,052,761	18,784,694	21,225,313
-	-	-	-	-
12,125,056	8,545,292	15,500,207	6,506,492	6,086,076
5,750,697	5,872,460	5,294,454	3,953,501	3,733,446
6,317,627	6,421,029	4,541,961 (1)	105,166	122,202
<u>\$ 100,404,466</u>	<u>\$ 88,970,491</u>	<u>\$ 88,552,600</u>	<u>\$ 79,426,479</u>	<u>\$ 77,604,307</u>
\$ 871,594	\$ 839,593	\$ 788,373	\$ 795,720	\$ 746,020
2,650,421	2,611,790	2,850,289	3,295,524	3,417,669
3,653,718	3,585,456	3,486,436	3,493,548	3,122,072
7,040,817 (2)	3,004,014	1,403,124	945,755	1,127,751
644,594	682,874	779,550	774,113	848,996
4,019,473	4,441,424	3,157,280	2,847,881	2,061,439
151,259	5,625	3,091	33,619	34,733
22,775,443	2,665,236	3,292,060	3,779,357	6,503,664
<u>\$ 41,807,319</u>	<u>\$ 17,836,012</u>	<u>\$ 15,760,203</u>	<u>\$ 15,965,517</u>	<u>\$ 17,862,344</u>
<u>\$ (58,597,147)</u>	<u>\$ (71,134,479)</u>	<u>\$ (72,792,397)</u>	<u>\$ (63,460,962)</u>	<u>\$ (59,741,963)</u>
\$ 34,803,725	\$ 33,556,314	\$ 33,240,654	\$ 32,196,455	\$ 30,945,648
27,474,424	29,989,575	25,812,125	25,513,897	24,444,122
31,285,973	30,980,394	30,749,432	28,949,996	27,864,930
912,960	1,091,867	489,424	200,608	113,666
2,811,263	790,598	614,813	923,889	980,501
2,561,276	850,242	-	-	-
<u>\$ 99,849,621</u>	<u>\$ 97,258,990</u>	<u>\$ 90,906,448</u>	<u>\$ 87,784,845</u>	<u>\$ 84,348,867</u>
<u>\$ 41,252,474</u>	<u>\$ 26,124,511</u>	<u>\$ 18,114,051</u>	<u>\$ 24,323,883</u>	<u>\$ 24,606,904</u>

CITY OF SANDY SPRINGS, GEORGIA
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(accrual basis of accounting)

Fiscal Year	Property Taxes	Sales Taxes	Hotel/Motel Taxes	Franchise Taxes	Business Taxes	Total
2014	\$ 30,945,648	\$ 24,444,122	\$ 3,866,704	\$ 9,164,266	\$ 14,833,960	\$ 83,254,700
2015	32,196,455	25,513,897	4,462,241	9,671,503	14,816,252	86,660,348
2016	33,240,654	25,812,125	5,262,170	9,842,953	15,644,309	89,802,211
2017	33,556,314	29,989,575	5,492,264	9,715,393	15,772,737	94,526,283
2018	34,803,725	27,474,424	5,531,780	9,224,562	16,529,631	93,564,122
2019	38,192,028	28,981,123	5,681,086	9,626,740	16,701,982	99,182,959
2020	42,913,155	27,790,829	3,873,529	9,875,047	16,189,691	100,642,251
2021	46,896,331	29,163,162	2,630,102	9,024,621	17,690,658	105,404,874
2022	48,843,037	35,415,246	4,277,495	9,092,140	18,220,285	115,848,203
2023	50,504,655	37,161,097	4,938,219	9,583,654	19,856,647	122,044,272

CITY OF SANDY SPRINGS, GEORGIA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	2023	2022	2021	2020	2019
General Fund					
Nonspendable - Prepaids	\$ 1,801,345	\$ 1,607,727	\$ 1,072,666	\$ 332,096	\$ 111,045
Nonspendable - Inventory	34,275	30,740	20,536	26,590	32,944
Nonspendable - Leases	27,671	-	-	-	-
Assigned - Stormwater projects	-	-	-	1,225,000	1,750,000
Appropriations of fund balance for next fiscal year's budget	22,685,951	20,929,552	1,212,505	2,567,605	17,866,830
Unassigned	39,335,782	37,076,382	67,349,843	45,710,692	26,616,192
Total general fund	<u>\$ 63,885,024</u>	<u>\$ 59,644,401</u>	<u>\$ 69,655,550</u>	<u>\$ 49,861,983</u>	<u>\$ 46,377,011</u>
All Other Governmental Funds					
Nonspendable - Prepaids	\$ 2,155,218	\$ 56,795	\$ -	\$ -	\$ -
Restricted:					
Public safety	1,061,637	770,527	729,990	699,370	274,645
Tourism	-	-	-	-	-
Recreation	-	-	-	-	-
Infrastructure improvements	74,887,761	63,748,456	53,160,980	40,782,753	36,126,144
Housing and development	226,134	1,186,914	2,850,892	2,928,130	2,804,178
Debt service	-	-	-	-	-
Capital projects	46,310,908	42,105,140	49,715,577 (c)	5,413,633	4,179,490
Committed:					
Tree replacement	722,082	1,192,805	736,838	661,527	480,219
Recreation	-	-	-	-	-
Assigned:					
Capital projects	48,332,088	50,986,121	37,900,230	43,182,939	35,111,789
Recreation	-	-	-	983,812	2,225,000
Community development	-	-	-	-	-
Public safety projects	-	49,500	-	-	-
Tree replacement	508,669	63,199	-	-	-
Federal programs	2,835,132	1,754,041	-	-	-
Total all other governmental funds	<u>\$ 177,039,629</u>	<u>\$ 161,913,498</u>	<u>\$ 145,094,507</u>	<u>\$ 94,652,164</u>	<u>\$ 81,201,465</u>

(a) In 2016 the City (through its Public Facilities Authority) issued \$159,475,000 Series 2015 Revenue Bonds.

(b) In 2018 the City TSPLOST program began.

(c) In 2021 the Public Facilities Authority issued Series 2020 and Series 2020B bonds, the proceeds of which were restricted for capital projects.

2018	2017	2016	2015	2014
\$ 308,894	\$ 835,278	\$ 133,121	\$ -	\$ 2,003
-	-	-	-	-
-	-	-	-	-
3,058,310	2,993,250	2,551,567	989,978	467,379
14,526,344	16,775,312	12,758,427	9,532,370	7,056,652
25,373,013	21,894,817	22,341,887	25,341,826	26,400,192
<u>\$ 43,266,561</u>	<u>\$ 42,498,657</u>	<u>\$ 37,785,002</u>	<u>\$ 35,864,174</u>	<u>\$ 33,926,226</u>
\$ -	\$ -	\$ -	\$ -	\$ -
454,191	367,997	243,874	680,588	826,567
-	-	-	1,101	1,101
100,522	31,278	121,603	123,385	106,448
27,106,782 (b)	8,077,697	2,989,421	2,853,614	2,384,926
-	-	-	-	-
-	-	3,657,953 (a)	-	-
25,388,237	55,340,593	145,089,744 (a)	-	-
284,427	250,357	-	-	-
285,325	-	-	-	-
11,812,923	31,805,684	31,887,995	49,572,700	54,276,325
-	-	-	-	-
-	-	41,678	41,678	38,469
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 65,432,407</u>	<u>\$ 95,873,606</u>	<u>\$ 184,032,268</u>	<u>\$ 53,273,066</u>	<u>\$ 57,633,836</u>

CITY OF SANDY SPRINGS, GEORGIA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	2023	2022	2021	2020	2019
Revenues					
Taxes	\$ 122,045,988	\$ 115,819,815	\$ 105,706,312	\$ 100,517,135	\$ 99,174,113
Licenses and permits	4,244,618	4,310,020	2,769,757	2,823,665	2,977,714
Intergovernmental	30,912,079	27,458,676	29,065,918 (4)	22,911,157	22,830,155
Charges for services	10,216,989	8,283,089	5,078,542	5,678,785	7,532,520
Fines and forfeitures	2,993,320	2,789,934	2,879,793	3,033,974	2,919,796
Contributions	-	183,959	1,200	76,200	1,933
Interest earned	5,340,674 (7)	420,041	124,317	1,684,604	1,936,622
Miscellaneous	1,500,415	1,103,161	761,877	2,646,596	922,109
Total revenues	<u>177,254,083</u>	<u>160,368,695</u>	<u>146,387,716</u>	<u>139,372,116</u>	<u>138,294,962</u>
Expenditures					
Current:					
General government	19,201,570	17,287,366	17,785,070	20,692,633	18,336,795
Judicial	1,235,075	928,723	1,207,231	1,342,742	1,492,453
Public safety	51,391,351	51,701,275	57,696,164 (5)	41,065,976	42,329,360
Public works	24,519,273	26,935,911	32,377,554	33,310,882	31,428,914
Health and welfare	8,111	-	1,006,918	-	-
Culture and recreation	11,635,498	9,277,909	9,577,701	10,461,625	16,105,238
Housing and development	5,424,482	4,702,822	4,912,573	4,399,163	6,206,702
Capital outlay	30,407,756	27,527,393 (6)	-	-	-
Debt service:					
Principal	10,208,538	9,362,914	5,793,811	3,915,241	4,632,679
Interest	5,592,466	5,836,540	6,752,795	7,248,183	7,379,407
Costs of issuance	-	-	2,498,907	-	81,915
Total expenditures	<u>159,624,120</u>	<u>153,560,853</u>	<u>139,608,724</u>	<u>122,436,445</u>	<u>127,993,463</u>
Excess (deficiency) of revenues over (under) expenditures	<u>17,629,963</u>	<u>6,807,842</u>	<u>6,778,992</u>	<u>16,935,671</u>	<u>10,301,499</u>
Other Financing Sources (Uses)					
Issuance of long term debt	-	-	60,498,907	-	2,872,000
Proceeds from sale of capital assets	-	-	-	-	1,418,406
Proceeds from financed purchases	-	-	2,958,011	-	4,287,603
Proceeds from lease liability	1,736,791	-	-	-	-
Transfers in	50,937,673	53,700,120	44,037,504	35,645,853	32,954,060
Transfers out	(50,937,673)	(53,700,120)	(44,037,504)	(35,645,853)	(32,954,060)
Total other financing sources (uses)	<u>1,736,791</u>	<u>-</u>	<u>63,456,918</u>	<u>-</u>	<u>8,578,009</u>
Net change in fund balances	<u>\$ 19,366,754</u>	<u>\$ 6,807,842</u>	<u>\$ 70,235,910</u>	<u>\$ 16,935,671</u>	<u>\$ 18,879,508</u>
Debt service as a percentage of noncapital expenditures	12.9% (8)	12.8%	11.5%	12.0%	13.0%

(1) In 2014 the City made several large capital outlays for a large infrastructure project, land acquisitions, and park improvements, as well as purchased several new fire trucks. All together capital outlays increase approximately \$17 million from the prior year, thus resulting in increase of functional expenditures and decreases in the change in fund balance.

(2) In 2015 the City began construction on the new city center development project, then moved the activity to Culture and Recreation in 2016.

(3) In 2018 the City made several large capital outlays and expenditures for the City Center Project and the building opened in May 2018.

(4) In 2021 the City received COVID-19 relief funding from the Coronavirus Relief Fund.

(5) In 2021 the Public Facilities Authority had construction in progress on several fire stations.

(6) In 2022 several of the City's construction projects started back up following significant delays due to the pandemic.

(7) In 2023 the City increased the Georgia Fund 1 deposits by \$12.6 million and the interest rate on the account increased from 0.045% to 5.2%.

(8) This is calculated by dividing the total debt service expenditures above by the total noncapital expenditures. Noncapital expenditures is calculated by subtracting the total amount of capital and lease asset additions from Notes 7 and 8 from the total expenditures above.

2018	2017	2016	2015	2014
\$ 93,780,228	\$ 94,499,719	\$ 89,787,515	\$ 86,357,021	\$ 83,324,826
4,984,317	5,284,871	4,069,503	3,817,492	2,906,357
22,775,443	2,380,642	3,887,278	3,931,859	5,480,553
11,016,993	6,914,186	5,288,144	4,596,207	4,767,729
2,879,306	2,966,094	3,107,404	3,738,842	3,649,861
151,259	328,994	3,091	55,785	34,733
912,960	1,091,867	489,424	200,608	113,666
714,941	790,598	614,813	971,677	980,501
<u>137,215,447</u>	<u>114,256,971</u>	<u>107,247,172</u>	<u>103,669,491</u>	<u>101,258,226</u>
21,743,685	18,482,980	15,900,684	28,833,479 (2)	18,791,585 (1)
1,619,227	1,531,040	1,477,948	1,577,453	1,657,894
36,932,141	34,853,005	33,733,508	36,818,536	36,939,432 (1)
30,090,874	26,117,779	27,296,011	26,276,197	25,725,759
-	-	-	-	-
65,731,006 (3)	102,723,830	67,514,805 (2)	6,815,373	12,018,423 (1)
5,713,276	6,441,126	5,357,955	4,931,583	4,474,792
-	-	-	-	-
3,581,612	4,016,664	791,182	776,790	978,094
7,335,973	7,470,230	3,810,937	107,079	121,562
-	-	914,011	-	-
<u>172,747,794</u>	<u>201,636,654</u>	<u>156,797,041</u>	<u>106,136,490</u>	<u>100,707,541</u>
<u>(35,532,347)</u>	<u>(87,379,683)</u>	<u>(49,549,869)</u>	<u>(2,466,999)</u>	<u>550,685</u>
-	388,305	182,196,838	-	725,000
5,859,052	3,546,371	33,061	44,177	1,217,237
-	-	-	-	-
-	-	-	-	-
37,190,638	30,672,451	52,802,746	31,191,169	26,177,079
<u>(37,190,638)</u>	<u>(30,672,451)</u>	<u>(52,802,746)</u>	<u>(31,191,169)</u>	<u>(26,177,079)</u>
<u>5,859,052</u>	<u>3,934,676</u>	<u>182,229,899</u>	<u>44,177</u>	<u>1,942,237</u>
<u>\$ (29,673,295)</u>	<u>\$ (83,445,007)</u>	<u>\$ 132,680,030</u>	<u>\$ (2,422,822)</u>	<u>\$ 2,492,922</u>
11.3%	13.5%	6.8%	1.2%	1.5%

CITY OF SANDY SPRINGS, GEORGIA
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

Fiscal Year	Property Taxes	Sales Taxes	Hotel/Motel Taxes	Franchise Taxes	Business Taxes	Total
2014	\$ 31,015,774	\$ 24,444,122	\$ 3,866,704	\$ 9,164,266	\$ 14,833,960	\$ 83,324,826
2015	31,893,128	25,513,897	4,462,241	9,671,503	14,816,252	86,357,021
2016	33,225,958	25,812,125	5,262,170	9,842,953	15,644,309	89,787,515
2017	33,529,750	29,989,575	5,492,264	9,715,393	15,772,737	94,499,719
2018	35,019,831	27,474,424	5,531,780	9,224,562	16,529,631	93,780,228
2019	38,183,182	28,981,123	5,681,086	9,626,740	16,701,982	99,174,113
2020	43,059,031	27,519,837	3,873,529	9,875,047	16,189,691	100,517,135
2021	46,926,777	29,434,154	2,630,102	9,024,621	17,690,658	105,706,312
2022	48,814,649	35,415,246	4,277,495	9,092,140	18,220,285	115,819,815
2023	50,506,371	37,161,097	4,938,219	9,583,654	19,856,647	122,045,988

CITY OF SANDY SPRINGS, GEORGIA
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN CALENDAR YEARS

Calendar Year	Real Property				Personal Property	
	Residential Property	Commercial Property	Industrial Property	Agricultural Property	Motor Vehicles	Other (1)
2013	\$ 3,833,666,050	\$ 2,796,044,990	\$ 9,452,520	\$ 417,120	\$ 311,678,440	\$ 51,788,000
2014	3,890,836,390	2,692,498,250	8,588,690	312,520	267,150,490	68,968,965
2015	4,143,679,220	3,004,411,100	7,995,190	113,480	187,532,150	79,418,444
2016	4,274,611,200	3,178,568,040	9,964,420	113,480	128,485,280	58,405,806
2017	4,287,740,310	3,346,676,380	9,233,920	113,480	84,974,890	55,208,940
2018	5,209,552,730	3,542,347,870	8,934,839	232,280	57,197,080	53,479,113
2019	5,569,524,370	4,062,572,960	10,010,190	87,520	40,913,220	90,693,443
2020	5,754,347,030	4,045,474,710	10,963,440	97,960	30,398,740	85,978,670
2021	6,226,269,420	4,165,935,530	13,957,880	103,080	22,570,250	99,626,230
2022	6,566,498,830	4,193,729,340	13,237,520	104,200	18,835,730	101,228,270

Source: Fulton County Tax Commissioner

(1) Reflects conservation use.

Less: Tax Exempt Real Property		Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
\$	537,793,108	\$ 6,465,254,012	4.731	\$ 16,163,135,030	40%
	523,071,081	6,405,284,224	4.731	16,013,210,560	40%
	603,418,507	6,819,731,077	4.731	17,049,327,693	40%
	626,029,331	7,024,118,895	4.731	17,560,297,238	40%
	565,443,801	7,218,504,119	4.731	18,046,260,298	40%
	889,548,811	7,982,195,101	4.731	19,955,487,753	40%
	974,401,936	8,799,399,767	4.731	21,998,499,418	40%
	947,687,936	8,979,572,614	4.731	22,448,931,535	40%
	1,191,907,854	9,336,554,536	4.731	23,341,386,340	40%
	1,225,602,081	9,668,031,809	4.731	24,170,079,523	40%

CITY OF SANDY SPRINGS, GEORGIA
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN CALENDAR YEARS
(rate per \$1,000 of assessed value)

Calendar Year	Direct		Overlapping				Total Direct & Overlapping Rates
	Sandy Springs (1)	Fulton County	Operating Millage	Debt Service Millage	Total School District Millage	State	
2013	4.731	10.551	18.502	-	18.502	0.200	33.984
2014	4.731	10.551	18.502	-	18.502	0.200	33.984
2015	4.731	10.500	18.502	-	18.502	0.050	33.783
2016	4.731	10.700	18.483	-	18.483	0.000	33.914
2017	4.731	10.630	18.483	-	18.483	0.000	33.844
2018	4.731	10.430	17.796	-	17.796	0.000	32.957
2019	4.731	10.119	17.796	-	17.796	0.000	32.646
2020	4.731	9.996	17.796	-	17.796	0.000	32.523
2021	4.731	9.776	17.590	-	17.590	0.000	32.097
2022	4.731	9.070	17.240	-	17.240	0.000	31.041

Source: Fulton County Tax Commissioner

Note: As set forth in the City's Charter, the millage rate cannot exceed 4.731 mills unless a higher limit is approved through a referendum by a majority of qualified voters of the City.

(1) Total rate is for M&O. No components to separately display.

CITY OF SANDY SPRINGS, GEORGIA
PRINCIPAL PROPERTY TAXPAYERS
CURRENT CALENDAR YEAR AND NINE FISCAL YEARS AGO
JUNE 30, 2023

Taxpayer	2023			2014		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Development Authority of Fulton County	\$ 161,035,339	1	1.72 %	\$ 105,938,028	1	1.64 %
City of Sandy Springs Development Authority	89,787,081	2	0.96			
Cousins Northpark 500/600 LLC	85,100,879	3	0.91			
REJV Concourse Atlanta LLC	66,354,800	4	0.71			
Georgia Power Company	59,636,550	5	0.64	47,726,502	4	0.74
SPUS8 CCC LP	58,998,960	6	0.63			
Cousins Northpark Owner 400 LLC	85,100,879	7	0.91			
Concourse Owner V/VI LLC	51,268,000	8	0.55	59,938,341	3	0.93
US REIF Lakeside Commons Georgia	45,903,600	9	0.49			
Piedmont Operating Partnership LP	41,254,720	10	0.44			
FULCOPROP Fifty Six LLC				64,676,741	2	1.00
Sprintcom, Inc				34,892,980	5	0.54
Ctech Holdings LLC				34,176,159	6	0.53
BT Property, LLC				32,503,631	7	0.50
Highwoods DLF 97 26 DFL 99 32				31,155,720	8	0.48
FULLCOPROP 400, LLC				29,285,170	9	0.45
VEF V Atlanta Portfolio SPE LLC				27,252,401	10	0.42
Totals	\$ 744,440,808		7.97 %	\$ 467,545,673		7.23 %

Source: Fulton County Tax Commissioner

CITY OF SANDY SPRINGS, GEORGIA

PROPERTY TAX LEVIES AND COLLECTIONS LAST TEN FISCAL YEARS

Fiscal Period Ended June 30,	Taxes Levied for the Fiscal Year		Collected within the		Collections in Subsequent Years	Total Collections to Date				
			Fiscal Year of the Levy			Amount	Percentage of Levy			
			Amount	Percentage of Levy						
2014	\$	27,612,718	\$	27,453,075	99.4 %	\$	131,384	\$	27,584,459	99.90 %
2015		28,502,532		28,290,291	99.3		181,097		28,471,388	99.89
2016		30,754,398		30,678,557	99.8		54,078		30,732,635	99.93
2017		31,940,164		31,638,544	99.1		278,918		31,917,462	99.93
2018		32,925,336		32,533,102	98.8		385,183		32,918,285	99.98
2019		36,117,676		35,807,887	99.1		291,473		36,099,360	99.95
2020		39,557,447		39,337,612	99.4		208,883		39,546,495	99.97
2021		41,123,937		40,908,215	99.5		211,878		41,120,093	99.99
2022		42,792,126		42,552,344	99.4		202,126		42,754,470	99.91
2023		45,739,458		44,891,921	98.1		-		44,891,921	98.15

Source: Fulton County Tax Commissioner

CITY OF SANDY SPRINGS, GEORGIA

RATIOS OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS

Fiscal Period Ended June 30,	Governmental Activities					Percentage of Personal Income (1)	Per Capita (1)
	Bonds Payable	Notes Payable	Financed Purchases Payable	Lease Liability	Total		
2014	\$ -	\$ -	\$ 5,406,234	\$ -	\$ 5,406,234	0.11 %	\$ 54.19
2015	-	-	4,629,444	-	4,629,444	0.09	45.43
2016	179,186,870	2,497,296	3,838,262	-	185,522,428	3.50	1,761.34
2017	175,738,334	2,590,946	2,556,253	-	180,885,533	3.30	1,711.26
2018	172,229,890	2,397,156	1,678,431	-	176,305,477	3.19	1,651.74
2019	168,635,288	5,072,124	4,140,387	-	177,847,799	3.21	1,634.68
2020	164,918,678	4,871,797	3,175,473	-	172,965,948	3.13	1,589.80
2021	235,849,709	4,668,119	5,538,351	-	246,056,179	4.12	2,223.45
2022	227,770,985	4,174,034	4,517,255	1,753,360	238,215,634	3.36	2,152.60
2023	219,600,682	3,676,485	3,470,984	2,075,433	228,823,584	3.23	2,067.73

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

CITY OF SANDY SPRINGS, GEORGIA

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING LAST EIGHT FISCAL YEARS

Fiscal Year	Bonds Payable	Less: Amounts Restricted to Repaying Principal	Total	Percentage of Estimated Actual Taxable Value of Property (1)	Per Capita (2)
2016	\$ 179,186,870	\$ 3,657,953	\$ 175,528,917	1.00%	\$ 1,661
2017	175,738,334	-	175,738,334	0.97%	1,663
2018	172,229,890	-	172,229,890	0.86%	1,614
2019	168,635,288	-	168,635,288	0.77%	1,580
2020	164,918,678	-	164,918,678	0.73%	1,516
2021	235,849,709	-	235,849,709	1.05%	2,131
2022	227,770,985	-	227,770,985	0.98%	2,053
2023	219,600,682	-	219,600,682	0.94%	1,980

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements. The City had no bonded debt prior to 2016.

(1) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

(2) See the Schedule of Demographic and Economic Statistics for population data.

CITY OF SANDY SPRINGS, GEORGIA

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT AS OF JUNE 30, 2023

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable (1)	Estimated Share of Overlapping Debt
Overlapping general obligation debt:			
Fulton County	\$ 228,618,000 (2)	11.489 %	\$ 26,266,195
Total overlapping debt	228,618,000		26,266,195
City direct debt:			
Bonds payable	219,600,682	100	219,600,682
Notes payable	3,676,485	100	3,676,485
Financed purchases	3,470,984	100	3,470,984
Lease liability	2,075,433	100	2,075,433
Total direct debt	228,823,584		228,823,584
Total direct and overlapping debt	\$ 457,441,584		\$ 255,089,779

Source: Assessed value date used to estimate applicable percentages and debt outstanding obtained from Fulton County School District.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the County's taxable assessed value that is within the City's boundaries and dividing it by the County's total taxable assessed value.

(2) Obtained from the fiscal year 12/31/2021 Fulton County Annual Comprehensive Financial Report. The fiscal year 12/31/2022 was not available.

CITY OF SANDY SPRINGS, GEORGIA

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN FISCAL YEARS

Fiscal Period	Population (1)	Personal Income (amounts expressed in thousands) (1)	Per Capita Personal Income (1)	Median Age (1)	Unemployment Rate (2)
2014	99,770	\$ 5,115,208	\$ 51,270	35.0	5.8 %
2015	101,908	5,091,731	49,964	35.6	4.4
2016	105,330	5,307,263	50,387	35.4	4.2
2017	105,703	5,478,269	51,827	35.6	3.7
2018	106,739	5,531,962	51,827	35.7	2.8
2019	108,797	5,966,101	54,837	36.4	3.7
2020	110,779	6,074,788	54,837	36.4	3.7
2021	110,664	6,068,482	54,837	36.5	3.1
2022	110,926	7,091,166	63,927	36.7	3.2
2023	107,763	7,398,145	68,652	36.7	2.7

(1) Source: U. S. Census Bureau

(2) Georgia Department of Labor

CITY OF SANDY SPRINGS, GEORGIA

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Employer	2023			2014		
	Employees (1)	Rank	Percentage of Total City Employment (2)	Employees (1)	Rank	Percentage of Total City Employment (2)
United Parcel Service General	2,427	1	3.7%	1,678	4	2.7%
IBM Corporation	1,955	2	3.0%	3,396	1	5.5%
Onetrust LLC	1,758	3	2.7%			
Optomi, LLC	1,750	4	2.6%			
Inspire Brands, Inc. & Subsidiaries	1,007	5	1.5%			
Newell Brands Inc.	980	6	1.5%			
Cox Enterprises, Inc.	925	7	1.4%			
Westrock Shared Services, LLC	847	8	1.3%			
Cox Communications	803	9	1.2%	2,005	2	
Prestige Staffing	800	10	1.2%			
Cisco Systems, Inc.				1,690	3	2.8%
Oracle America Inc				1,062	5	1.7%
Airwatch LLC				1,400	6	2.3%
AT&T Mobility				789	8	1.3%
National Account Svc, Co.				688	9	1.1%
Manheim Auctions, Inc.				1,140	7	1.9%
Walden Security				650	10	1.1%
Totals	13,252		20.0%	14,498		20.3%

(1) Source: City of Sandy Springs employer's business license filing

(2) Source: U.S. Bureau of Labor Statistics

CITY OF SANDY SPRINGS, GEORGIA

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

Function	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General government	83	80	65	72	73	53	50	50	49	46
Judicial	11	10	8	11	11	12	12	12	12	13
Public safety										
Police										
Officers	162	169	143	153	149	142	137	133	129	124
Civilians	23	17	21	21	25	37	22	22	22	14
Fire										
Firefighters (1)	121	117	110	110	113	113	109	115	96	138
Civilians	4	5	6	6	5	7	4	1	1	1
Emergency Management	1	1	1	1	-	-	-	-	-	-
Public works										
Highways and streets	46	44	38	42	37	34	32	32	31	30
Culture and recreation (3)	98 (4)	38	64	103	78 (2)	12	11	11	10	7
Housing and development	45	45	33	39	36	40	39	39	34	30
Total	594	526	489	558	527	450	416	415	384	403

Source: City of Sandy Springs Human Resources Department

(1) Includes the full time equivalents for the part time positions.

(2) Increase due to the Performing Arts Center at the new City Springs facility opening at the end of fiscal year 2018.

(3) Consists of R&P and CSS FT & PT.

(4) Increase due to increased performances held at the Performing Arts Center.

CITY OF SANDY SPRINGS, GEORGIA

OPERATING INDICATORS BY FUNCTION LAST TEN FISCAL YEARS

Function	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General government										
Ordinances approved	33	26	31	21	31	30	35	38	48	32
Court cases	13,942	15,184	(2)	18,434	20,267	18,024	18,529	19,550	18,323	22,313
Grants managed	11	13			6	14	9	12	13	26
Police										
Calls for service	102,864	100,111	113,838	135,868	129,057	111,374	121,704	93,201	95,138	99,525
Part 1 crimes reported (1)	1,952	1,802	1,814	1,963	2,205	2,312	2,744	2,727	2,766	3,012
Traffic citations issued	19,902	19,293	12,654	17,835	13,059	35,979	23,936	24,125	21,274	22,877
Fire										
Incident responses	13,199	14,368	14,138	13,875	11,812	12,049	13,251	10,853	11,347	12,177
Average response time	7.46 min	6.24 min	7.15 min	7.04 min	7.02 min	7.01 min	7	7	7	7.5 minutes
Fire safety programs conducted	238	143	48	551	633	285	622	369	463	378
Inspections conducted	5,214	7,297	7,316	5,511	5,336	6,981	5,617	4,448	5,729	4,160
Highways and streets										
Traffic signals timed	132	131	132	132	136	136	132	130	126	124
Average days to repair pothole	3-days	3-days	1-2 days	1-2 days	1-2 days	1-3 days	1-3 days	1-3 days	1-5 days	1-5 days
Community development										
Stormwater plans reviewed	99	80	57	80	91	85	87	68	57	42
New building permits issued	3,266	4,064	2,083	2,033	2,025	2,418	2,197	2,127	2,749	1,442
Culture and recreation										
Park acres maintained	295	295	276	272	272	272	272	220	220	220
Park & facilities	28	27	27	26	26	26	17	17	17	17
Annual program registrants	112,632	89,229	60,157	73,832	115,071	94,996	50,206	52,268	45,110	45,110

Sources: Various City departments.

(1) Stats are reported using NIBRS (National Incident-Based Reporting System). Sandy Springs transitioned to NIBRS in February 2019. NIBRS captures single crime incident details and information on any other offense within the same incident. For more info on NIBRS – see: <https://www.fbi.gov/services/cjis/ucr/nibrs>

(2) In 2022, the City began tracking data for citations arbitrated just within the City. All numbers prior to 2022 are all citations issued, including those arbitrated by the City and the State.

CITY OF SANDY SPRINGS, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION LAST TEN FISCAL YEARS

Function/Program	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Police										
Stations (1)	1	1	1	1	1	1	1	1	1	1
Patrol Units	230	226	226	220	210	205	191	191	176	156
Patrol Zones	9	9	9	9	9	9	8	8	8	8
Fire stations										
Leased (1)	-	-	-	-	1	1	1	1	1	1
Owned	5	5	4	4	3	3	3	3	3	3
Public Works										
Streets (miles)	302	302	302	302	302	302	302	360	360	360
Traffic Signals	132	132	132	132	136	136	132	126	126	123
Culture and recreation										
Park acreage	295	295	272	272	272	272	272	220	220	220
Recreational facilities	28	27	26	26	26	26	17	17	17	17

Source: Various City departments.

(1) Reflects building operating lease.

Capital asset indicators are not available for the following functions: general government, judicial, and housing and development.



Sandy Springs, Georgia

Auditor's Discussion & Analysis

Financial & Compliance Audit Summary

June 30, 2023

Presented by:
Adam Fraley, CPA
(770)-955-8600



SANDY SPRINGS

GEORGIA

City of Sandy Springs, Georgia
Auditor's Discussion & Analysis (AD&A)
June 30, 2023

PURPOSE OF ANNUAL AUDITOR'S DISCUSSION & ANALYSIS

- ◆ Engagement Team and Firm Information:
 - The Governmental Practice
 - Additional Information Regarding Other Industries & 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 & Regulations)
 - Audit Scopes and Procedures

- ◆ Required Communications under Government Auditing Standards

- ◆ Accounting Recommendations and Related Matters:
 - Recommendations for Improvement
 - Other Matters for Communication

- ◆ Free Continuing Education and Newsletters

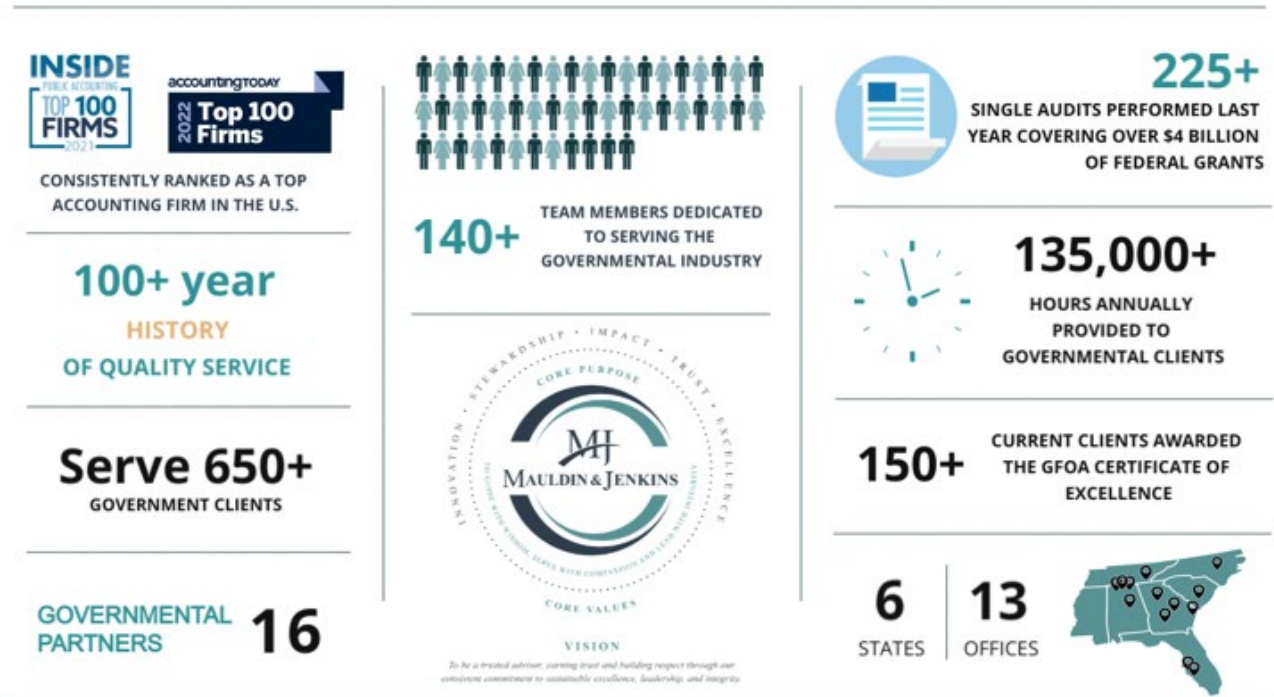
- ◆ Closing Thoughts

- ◆ Answering Your Questions

City of Sandy Springs, Georgia

Auditor's Discussion & Analysis (AD&A)

June 30, 2023



Engagement Team Leaders Include:

- Adam Fraley, Engagement Partner – 25+ years of experience, 100% governmental
- Allison Whitworth – Engagement Manager – 7 years of experience

City of Sandy Springs, Georgia
Auditor's Discussion & Analysis (AD&A)
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MAULDIN & JENKINS – ADDITIONAL INFORMATION

Other Industries & 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 & 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 Sandy Springs, Georgia
Auditor's Discussion & Analysis (AD&A)
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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 an opinion 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.

Opinion

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

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 Sandy Springs, Georgia
Auditor's Discussion & Analysis (AD&A)
June 30, 2023

REVIEW OF ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR)

General Information About the ACFR

The Annual Comprehensive Financial Report ("ACFR") goes beyond the normal financial reporting required by accounting principles generally accepted in the United States. The ACFR 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

The ACFR 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 Sandy Springs, Georgia
Auditor's Discussion & Analysis (AD&A)
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Recognition and Award

Once completed, the fiscal year 2022 ACFR 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. We are happy to inform everyone that the GFOA did indeed review the ACFR and awarded the City with the sought after Certificate.

The GFOA Certificate has been made a part of the City's 2023 fiscal year ACFR, and is included in the Introductory Section.

City of Sandy Springs, Georgia
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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, as well as its discretely presented component units – Sandy Springs Hospitality Board and the Development Authority. 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 two categories: governmental funds and fiduciary funds.

The City also includes, as part of the ACFR, the following information:

- 1) Transportation Special Purpose Local Option Sales Tax (TSPLOST) Schedules
- 2) Single Audit schedules and reports

Government-Wide (Full-Accrual) Financial Statements

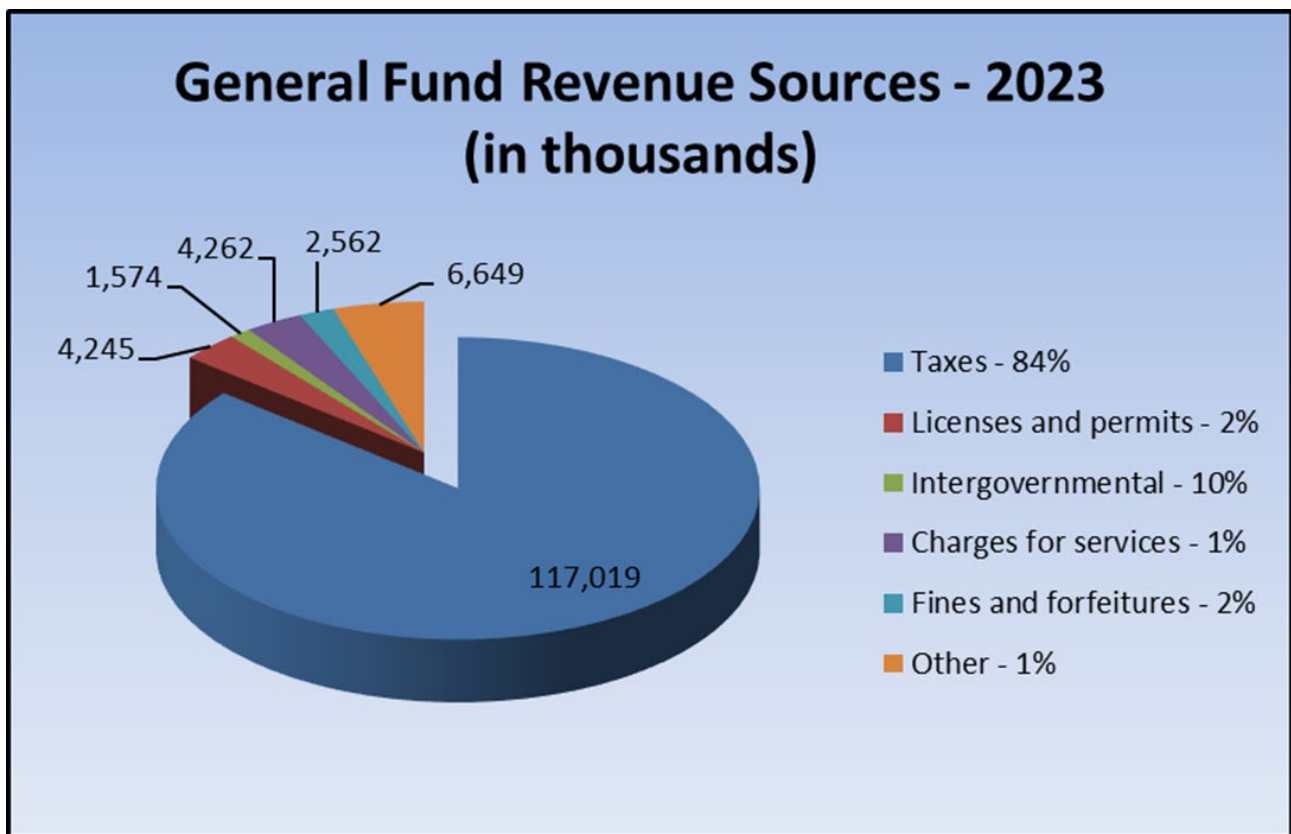
As noted above, the financial report of the Government includes two (2) entity-wide financial statements: a *Statement of Net Position*; and a *Statement of Activities*. Highlights of the government-wide statements notes total assets (and deferred outflows of resources) of approximately \$831,503,000 offset by liabilities (and deferred inflows of resources) of approximately \$267,739,000. This results in the Government reported net position (or equity) of approximately \$563,764,000. Also, a substantial element of the net position is composed of a net investment in capital assets in the approximate amount of \$367,043,000. Restricted net position amounts to approximately \$77,732,000 leaving unrestricted net position at \$118,989,000. 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 property taxes and sales taxes) come to the rescue of the net cost functional areas resulting in the Government reporting a change in net position of approximately \$46,658,000 for the fiscal year ended June 30, 2023.

City of Sandy Springs, Georgia
Auditor's Discussion & Analysis (AD&A)
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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, tax assessment and collection, courts and law enforcement, public safety, transportation and development, planning and zoning, libraries, parks and recreation, and health and welfare.

General Fund Revenues: The following chart depicts the primary revenue sources of the General Fund for the 2023 fiscal year. Property taxes represent a key component of revenue.

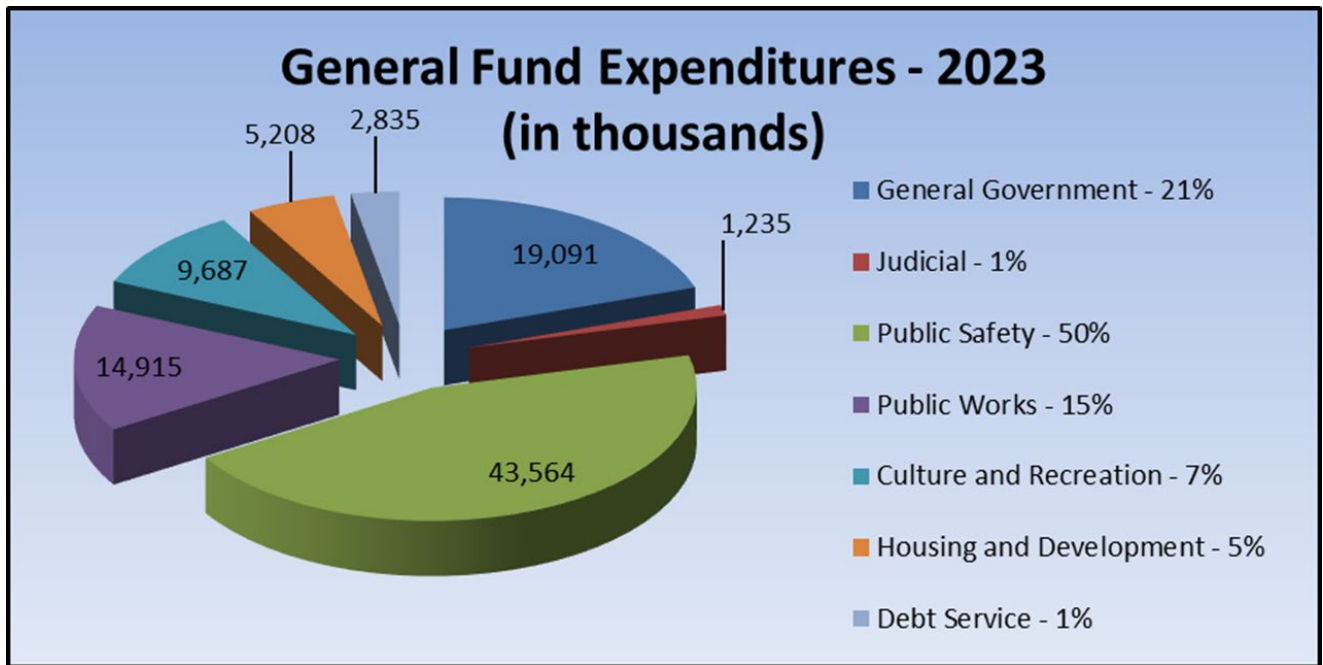


City of Sandy Springs, Georgia

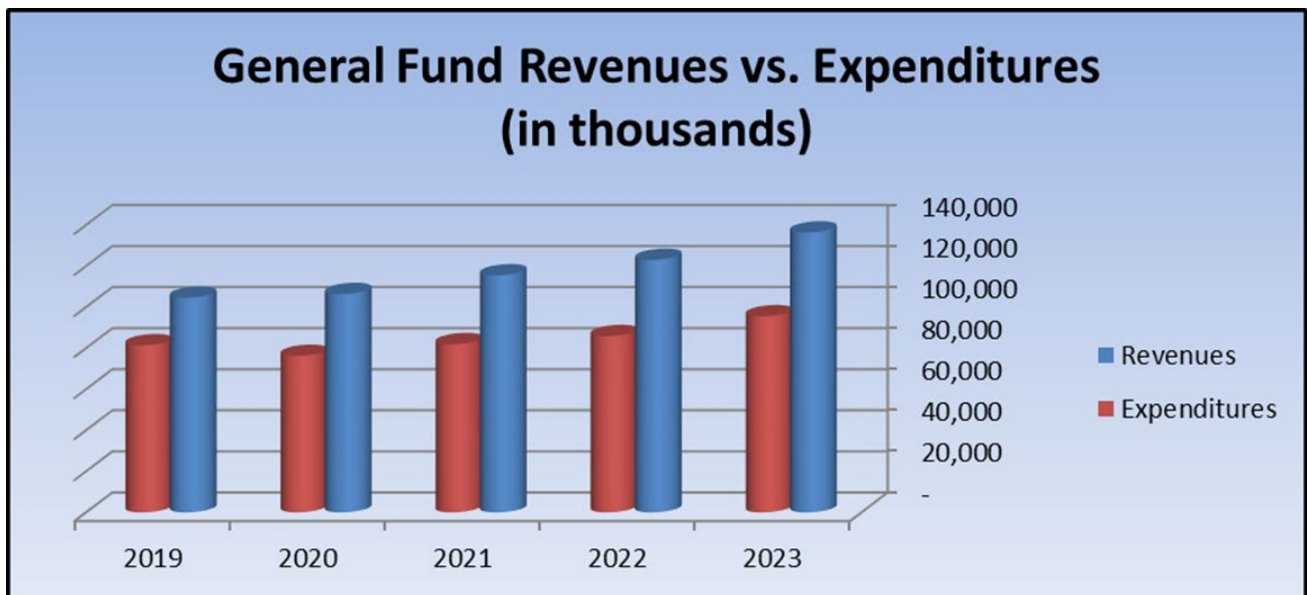
Auditor's Discussion & Analysis (AD&A)

June 30, 2023

General Fund Expenditures: The following chart presents the General Fund's expenditures by major function for the fiscal year ended June 30, 2023:

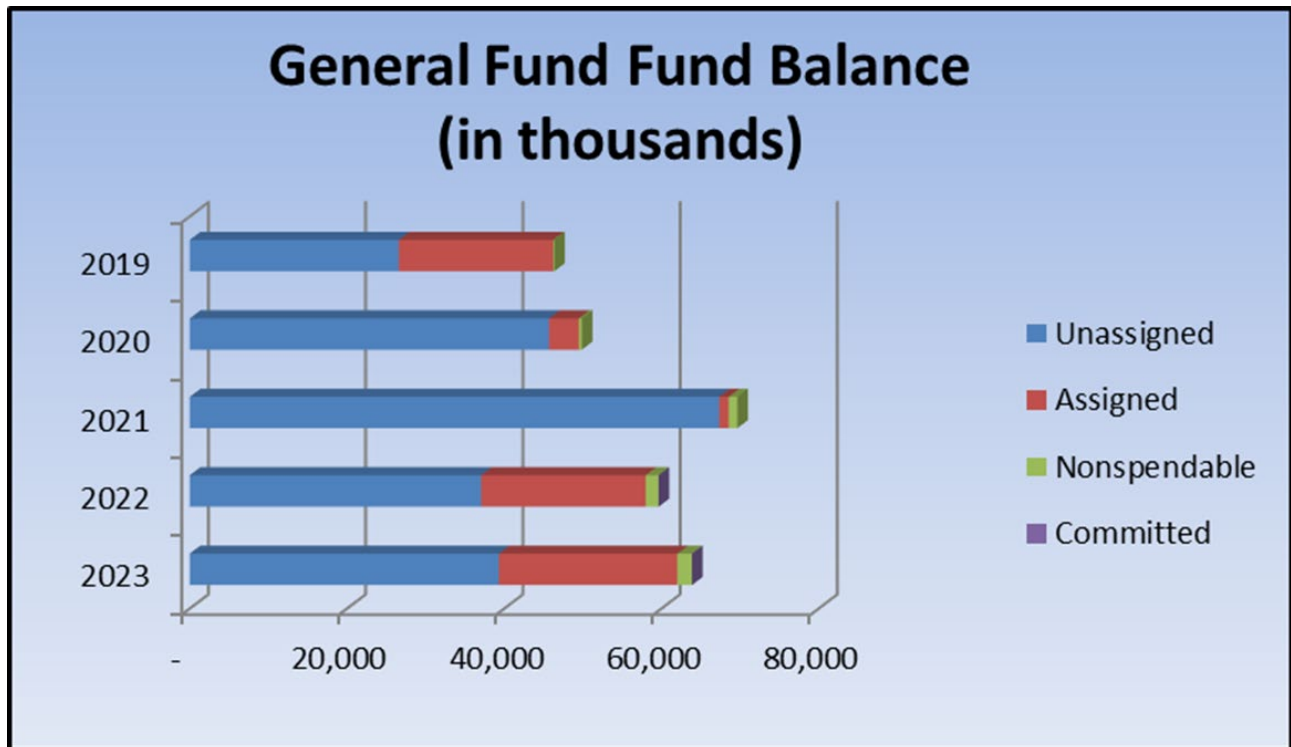


The following chart demonstrates General Fund revenues versus expenditures for a five (5) year period:



City of Sandy Springs, Georgia
Auditor's Discussion & Analysis (AD&A)
June 30, 2023

The following chart presents the annual net change in fund balance of the General Fund for the past five (5) fiscal years. Most years have resulted in a negative change (or use of) fund balance.



Other Governmental Funds

The City also maintains ten (10) *special revenue funds*. These funds account for revenues derived from specific sources which are legally restricted to finance particular functions or activities. The City also maintains three (3) *capital projects funds* to be used to account for revenues and expenditures related to the renovation and/or construction of major capital assets.

Footnotes

Note 1 – Accounting Policies

This footnote discusses the overall organization of the City and the nature of its operations. 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.

City of Sandy Springs, Georgia
Auditor's Discussion & Analysis (AD&A)
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Footnotes (Continued)

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 – Legal Compliance – Budgets

This footnote discloses the City's procedures in establishing its annual budget and discloses the City's excesses of actual expenditures over appropriations for the year.

Note 4 – Deposits and Investments

The Governmental Accounting Standards Board (GASB) 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. In addition, this footnote presents the fair value information related to the City's investments required by GASB Statement No. 72.

Note 5 – Receivables

This footnote discloses the City's property tax calendar and detailed information on various receivable (and allowances for doubtful receivables) balances.

Note 6 – Lease Receivables

This footnote discloses the City's lease receivables and related balances.

Note 7 – Capital Assets

This footnote discloses the City's capital asset activity and its related accumulated depreciation for the year.

Note 8 – Lease Assets

This footnote discloses the City's leased assets and its related accumulated amortization for the year.

City of Sandy Springs, Georgia
Auditor's Discussion & Analysis (AD&A)
June 30, 2023

Note 9 – Long-Term Debt

This footnote discloses the City's long-term debt activity for the year, and other information and maturities for this long-term debt.

Note 10 – Interfund Receivables, Payables, and Transfers

This footnote discloses detailed information on the City's interfund balances and transfers and the purpose of these balances and transactions.

Note 11 – Commitments and Contingent Liabilities

This footnote discloses the contingencies from potential litigation, claims, and assessments filed against the City and significant contractual commitments of the City at year-end.

Note 12 – Defined Contribution Pension Plan

This footnote discloses the details of the City's Deferred Compensation Plan.

Note 13 – Joint Venture and Related Organizations

This footnote discloses the City's relationship with the Atlanta Regional Commission, the Chattahoochee River 911 Authority, and the North Fulton Regional Radio System Authority.

Note 14 – 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 15 – Motor Vehicle Excise Tax

This footnote discloses the City's tax rate for the rental of motor vehicles, along with the amounts and nature of these revenues and expenditures.

Note 16 – Risk Management

This footnote discloses the City's various risks of loss and the measures the City has taken to mitigate those potential losses.

City of Sandy Springs, Georgia
Auditor's Discussion & Analysis (AD&A)
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COMPLIANCE REPORTS

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

Yellow Book Report: The first 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.



City of Sandy Springs, Georgia
Auditor's Discussion & Analysis (AD&A)
June 30, 2023

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 City of Sandy Springs, Georgia (the "City") for the year ended June 30, 2023, 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.

Accounting Policies

Management has the ultimate responsibility for the selection and use of appropriate accounting policies used by the City. During the current year, the Authority implemented Governmental Accounting Standards Board (GASB) Statement No. 96. In addition, 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.

City of Sandy Springs, Georgia
Auditor's Discussion & Analysis (AD&A)
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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 were 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.

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.

City of Sandy Springs, Georgia
Auditor's Discussion & Analysis (AD&A)
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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 June 30, 2023, we recorded certain audit adjustments. These audit adjustments have been delivered to and discussed with management. Additionally, we have provided these adjustments as an attachment to this document for your review and discussion.

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.

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.

City of Sandy Springs, Georgia
Auditor's Discussion & Analysis (AD&A)
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ACCOUNTING RECOMMENDATIONS AND RELATED MATTERS

**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. 99, *Omnibus 2022*** was issued in April 2022 and contains multiple different effective dates for the guidance based on the differing topics. The practice issues addressed by this statement are as follows:
- Classification and reporting of derivative instruments within the scope of Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument.
 - Clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives.
 - Clarification of provisions in Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, related to the determination of the public-private and public-public partnership (PPP) term and recognition and measurement of installment payments and the transfer of the underlying PPP asset.
 - Clarification of provisions in Statement No. 96, *Subscription-Based Information Technology Arrangements*, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability.
 - Extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt.
 - Accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP).
 - Disclosures related to nonmonetary transactions.

City of Sandy Springs, Georgia
Auditor's Discussion & Analysis (AD&A)
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- Pledges of future revenues when resources are not received by the pledging government.
- Clarification of provisions in Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, as amended, related to the focus of the government-wide financial statements.
- Terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*.
- Terminology used in Statement No. 53 to refer to resource flows statements.

The requirements of Statement No. 99 are effective as follows:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement No. 34, as amended, and terminology updates related to Statement No. 53 and Statement No. 63 are effective upon issuance.
- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement No. 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

b) Statement No. 100, *Accounting Changes and Error Corrections* was issued in June 2022 and is effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in

City of Sandy Springs, Georgia
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accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This statement also addresses corrections of errors in previously issued financial statements.

This statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement. This statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

This statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Furthermore, this statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

City of Sandy Springs, Georgia
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- c) **Statement No. 101, *Compensated Absences*** was issued in June 2022 and is effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

This statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

- d) **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 Statement No. 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 issuance of a final standard in late 2023 or early 2024.

City of Sandy Springs, Georgia
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- **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 mid-2027.
- **Going Concern Uncertainties and Severe Financial Stress** is a major project where the goal is to address issues related to disclosures regarding going concern uncertainties and severe financial stress. The project will consider (1) improvements to existing guidance for going concern considerations to address diversity in practice and clarify the circumstances under which disclosure is appropriate, (2) developing a definition of severe financial stress and criteria for identifying when governments should disclose their exposure to severe financial stress, and (3) what information about a government's exposure to severe financial stress is necessary to disclose. This technical topic is being examined by the GASB due to a wide diversity in practice regarding required presentation on the face of the financial statements, disclosures, etc. An exposure draft on this topic is expected by mid-2025.

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.

City of Sandy Springs, Georgia
Auditor's Discussion & Analysis (AD&A)
June 30, 2023

FREE QUARTERLY CONTINUING EDUCATION
AND NEWSLETTERS FOR GOVERNMENTAL CLIENTS

Free Continuing Education. We provide free quarterly continuing education for all of our governmental clients. Each quarter, we pick a couple of significant topics tailored to be of interest to governmental entities, and offer the sessions several times per quarter 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 our in-house professionals.

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

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

Examples of subjects addressed in past quarters include:

- Accounting for Debt Issuances
- Achieving Excellence in Financial Reporting
- Best Budgeting Practices, Policies and Processes
- Best Practices in Banking
- Budget Preparation
- ACFR Preparation (several times including a two (2) day hands-on course)
- Capital Asset Accounting Processes and Controls
- Closing Out and Audit Preparation
- Collateralization of Deposits and Investments
- Component Units
- Cybersecurity Risk Management
- Evaluating Financial and Non-Financial Health of a Local Government
- Financial Report Card – Where Does Your Government Stand?
- Financial Reporting Model Improvements
- GASB No. 74 & 75, New OPEB Standards
- GASB No. 77, Tax Abatement Disclosures
- GASB No. 84, Fiduciary Activities
- GASB No. 87, Leases



City of Sandy Springs, Georgia
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- GASB Projects & Updates (ongoing and several sessions)
- Grants (Accounting and Auditing)
- Human Capital Management
- Information Technology (IT) Risk Management
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle
- Internal Revenue Service (IRS) Compliance Issues, Primarily Payroll Matters
- Legal Considerations for Debt Issuances & Disclosure Requirements
- Policies and Procedures Manuals
- Presenting Financial Information to Non-Financial People
- Procurement Card Red Flags
- Risk, Efficiency, & Effectiveness in Governments
- Segregation of Duties
- Single Audits for Auditees
- SPLOST Accounting, Reporting & Compliance
- Uniform Grant Guidance



Governmental Newsletters. We 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:

- Are Your Government's Funds Secure?
- COVID-19 Updates (several)
- Cybersecurity Awareness
- Deposit Collateralization
- Employee vs Independent Contractor
- Escheat Laws on Unclaimed Property
- Federal Funding and Accountability Transparency Act
- Forensic Audit or Financial Audit?
- Form PT 440
- GASB Invitation to Comment – the New Financial Reporting Model
- GASB No. 72, Fair Value, It is Not Totally About Disclosure
- GASB Nos. 74 & 75, Other Postemployment Benefits (OPEB)



City of Sandy Springs, Georgia

Auditor's Discussion & Analysis (AD&A)

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- GASB No. 77, Abatements – Go Viral with GASB No. 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 No. 61
- Uniform Guidance & New Procurement Requirements
- What's Happening with Property Tax Assessments

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 afraley@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.

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

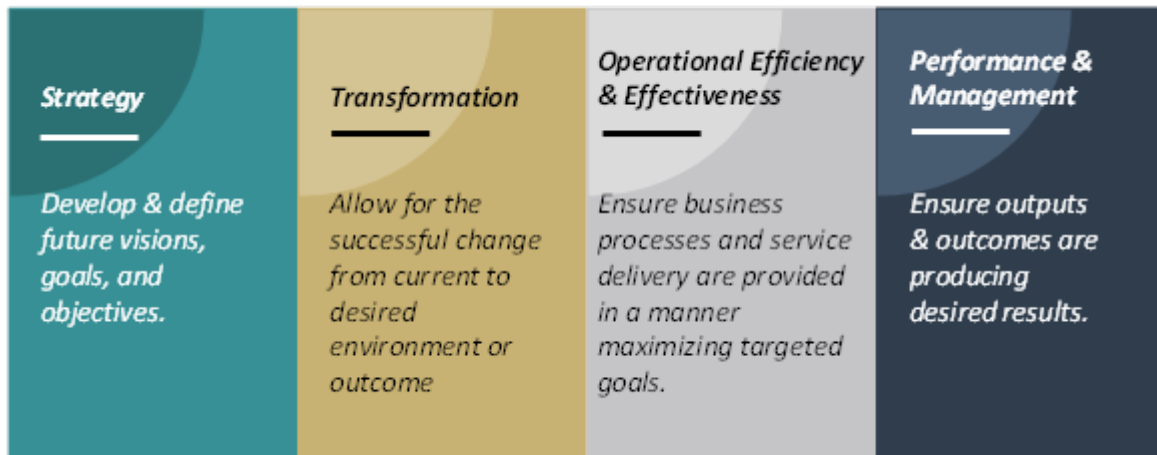
City of Sandy Springs, Georgia

Auditor's Discussion & Analysis (AD&A)

June 30, 2023

Governmental Advisory Services

Beyond traditional audit and accounting services and IT services, we provide advisory services that are wide-ranging in nature. Our experienced government advisory team helps governments, governmental agencies and special purpose governmental organizations balance fiscal responsibility with the latest business strategies to achieve targeted and overarching objectives. Our advisory services can be summarized via the following bubbles.



David Roberts Partner, Governmental Advisory Services

David Roberts has more than 22 years of experience as a consultant and trusted advisor providing operational/organizational assessments and similar transformational projects for federal, state, and local governments across the country. David's experience includes leading numerous enterprise-wide/departmental/functional assessments and transformations over his career measuring the efficiency and effectiveness of organizational structures and culture, performance management, technology systems and strategies, staffing models, service delivery models, and customer satisfaction.



David helps his clients turn visions and goals into reality. He has helped multiple clients win national government industry awards for innovation, transformation, and cost savings.

David leads our Government Advisory practice, where he focuses on helping governments and individual agencies fulfill and exceed their financial, operational, and regulatory obligations to the public.

City of Sandy Springs, Georgia
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David has completed hundreds of projects over his career. Below are representative sample management consulting projects demonstrating David's depth and breadth completed within the past 12 months:

Operational and Performance Assessment – Walton County, Georgia

David led a multi-department Operational and Performance Assessment for Walton County. The scope included assessing organizational structure, operational efficiency, staffing levels and resource utilization, comparison to leading practices, and observations and recommendations to assist the County in achieving the desired future state. The final report included numerous observations with associated recommendations and a detailed Roadmap/Implementation Plan.

Outsourcing Feasibility Study – City of Rocky Mount, North Carolina

David led a feasibility study for the City of Rocky Mount to assess its current service delivery model for providing parks maintenance and landscaping services. City operations used a hybrid model of both internal resources and third-party contractors to provide parks maintenance and landscaping. The project evaluated the pros and cons (both financial and non-financial) of 1) maintaining the hybrid model, 2) performing all services in-house, and 3) performing all services externally.

Finance Functional Assessment – Richland County Library, South Carolina

David led a functional assessment of the Library's finance department. The project consisted of understanding the current state – current service provision, performance, workflow, business processes, internal controls, organizational structure, reporting, and communications. The current state was compared to leading practices and gaps were identified. An implementation roadmap was created that aligned recommendations to leaderships' vision to help the organization achieve its desired future state.

Technology Utilization Assessment – Mt. Pleasant Waterworks, South Carolina

David led an objective evaluation of the organization's system usage and governance related to the existing financial system (Microsoft Dynamics) and the existing workorder management system (Maximo). The organization wanted to maximize the efficiency and effectiveness of both systems while maintaining internal controls and system of record. The project consisted of numerous interviews, data review, system mapping, and a collaborative workshop among stakeholders to define a future state.

City of Sandy Springs, Georgia

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Grant Compliance Audit – Decide DeKalb, Georgia

David led a Grant Compliance Assessment of various development projects for Decide DeKalb. The project reviewed the established grant and contractual criteria to be maintained by developers and compared with tenant information related to low income occupants. The project identified areas of compliance, non-compliance, and recommendations for remediation.

Forensic Audit – Confidential City

David led a forensic investigation into questionable cash management activity for a City Parks and Recreation department. The project reviewed bank account activity, cancelled checks, cash withdrawals, and purchased item documentation as well as conducted interviews with account cardholders to determine the collection, handling, and use of several hundred thousand dollars collected in fees, sponsorships, and contributions made to the City. Numerous observations and corresponding recommendations were developed to enhance internal controls, written policies, and procedures to correct conflicts of interest, mishandling of funds, and misappropriation of funds.

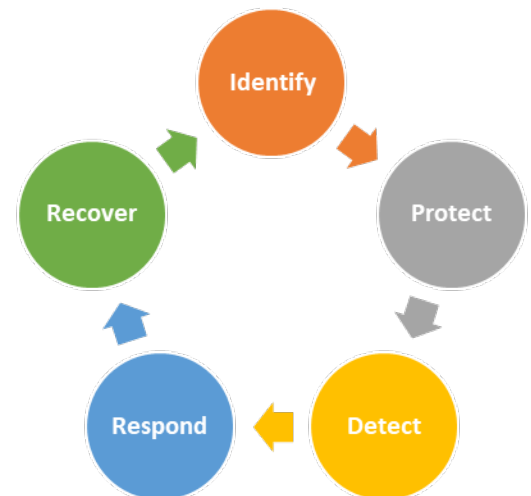
Governmental IT Solutions

Beyond traditional audit and accounting services, Mauldin & Jenkins performs various IT attestation and non-attestation services. The following are three such services.

Cybersecurity Framework Engagements

With governments dealing with IT ransoms, cybersecurity is one of the top issues on the minds of nearly every government (large and small). Managing this business issue is especially challenging. A government with a highly mature cybersecurity risk management program still has a residual risk that a material cybersecurity breach could occur and not be detected in a timely manner.

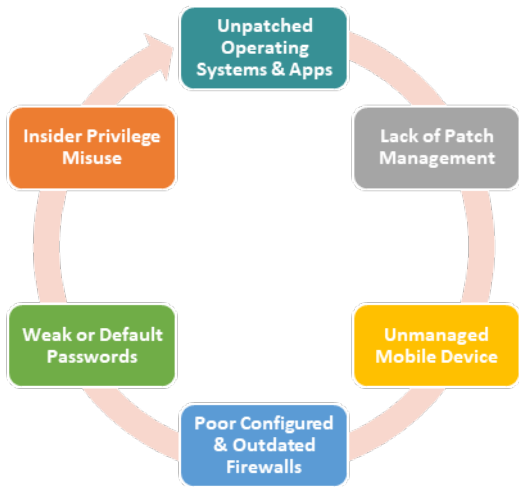
Services can be provided via: 1) attestation engagements or 2) consulting engagements. The AICPA has established standards for performing attestation engagements in this arena with the issuance of the SOC for Cybersecurity as part of its suite of System and Organization Controls (SOC) reporting. Consulting services can be provided while not compromising auditor independence.



City of Sandy Springs, Georgia

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System Vulnerability Assessments Engagements

This is the process of defining, identifying, classifying and prioritizing vulnerabilities in computer systems, applications and network infrastructures, and providing an assessment with necessary knowledge, awareness and risks to understand the threats to determine appropriate reactions. Using specialized tools and applications, we can access networks to scan with automated tools and interrogate every device connected to a City network with the objective of searching for misconfigurations, unsupported software, missing software updates and patches, etc.

Penetration Testing Engagements

This is the practice of testing a computer system to find security vulnerabilities that a hacker/attacker could exploit using automation or manual applications. The process involves gathering information about the target before the test, identifying possible entry points, attempting to break in – actually or virtually – and reporting back the findings. Tests come from external or internal angles of entry. Our main objective is to identify security weaknesses. Penetration testing can also be used to: test an organization's security policy; its adherence to compliance requirements; its employees' security awareness; and, the government's ability to identify and respond to security incidents.



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.

City of Sandy Springs, Georgia
Auditor's Discussion & Analysis (AD&A)
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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 Sandy Springs, Georgia and look forward to serving the City in the future. Thank you.



Client: 03000989 - City of Sandy Springs, Georgia
Engagement: 03000989 - City of Sandy Springs
Period Ending: 6/30/2023
Trial Balance: 0200.100 - General Fund TB Database
Workpaper: 0204.100 - General Fund Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		PBC		
Move Botnik payment to TSPLOST-2016 Project TS167				
561 -0000-00-111100-	POOLED CASH OPERATING ACCT		4,000.00	
561 -4250-40-541450-	STORMWATER IMPROVEMENT			4,000.00
Total			4,000.00	4,000.00
Adjusting Journal Entries JE # 2		PBC		
Move Finkel payment to TSPLOST-2016 Project TS167				
561 -0000-00-111100-	POOLED CASH OPERATING ACCT		4,000.00	
561 -4250-40-541450-	STORMWATER IMPROVEMENT			4,000.00
Total			4,000.00	4,000.00
Adjusting Journal Entries JE # 3		5001.000		
Adjustment to the principal balance so it agrees to rollforward.				
100 -3510-30-582200-	CAPITAL LEASE INTEREST		10,000.00	
100 -3510-30-581200-	CAPITAL LEASE PRINCIPAL			10,000.00
Total			10,000.00	10,000.00
Adjusting Journal Entries JE # 4		PBC		
Move Graphic Installations to Fleet project FL235 (settled with pooled cash).				
100 -0000-00-111100-	OPERATING ACCOUNT		2,820.00	
100 -3210-30-522230-	REP & MAINT-VEHICLES			2,820.00
Total			2,820.00	2,820.00
Adjusting Journal Entries JE # 5		PBC		
Entry to reclass lease revenue into separate account.				
100 -0000-40-381000-	RENTAL REVENUE		25,402.71	
100 -0000-40-381001-	LEASE REVENUE			25,402.71
Total			25,402.71	25,402.71
Adjusting Journal Entries JE # 6		PBC		
Entry to reclass lease interest revenue to separate account.				
100 -0000-90-361000-	INTEREST REVENUE		16,012.00	
100 -0000-90-361001-	LEASE INTEREST REVENUE			16,012.00
Total			16,012.00	16,012.00
Adjusting Journal Entries JE # 7		PBC		
To record additional revenue/receivable per email from the GA DOR.				
100 -0000-00-111540-	L.O.S.T. RECEIVABLE-CURRENT		233,561.45	
100 -0000-90-313100-	LOCAL OPTION SALES TAX			233,561.45
Total			233,561.45	233,561.45
Adjusting Journal Entries JE # 8		PBC		
Entry to record City Springs Owner lease receivable, deferred inflow and current year activity.				
100 -0000-00-111581-	LEASE RECEIVABLE - CITY SPRINGS OWNER		4,614,882.16	
100 -0000-00-122522-	DEFERRED INFLOW OF RESOURCES - CITY SPRINGS OWNER		49,622.38	
100 -0000-40-381000-	RENTAL REVENUE		132,023.40	
100 -0000-00-111581-	LEASE RECEIVABLE - CITY SPRINGS OWNER			33,005.85
100 -0000-00-122522-	DEFERRED INFLOW OF RESOURCES - CITY SPRINGS OWNER			4,614,882.16
100 -0000-40-381002-	LEASE REVENUE - CITY SPRINGS OWNER			49,622.38
100 -0000-90-361002-	INTEREST INCOME - CITY SPRINGS OWNER LEASE			99,017.55
Total			4,796,527.94	4,796,527.94

Client: 03000989 - City of Sandy Springs, Georgia
Engagement: 03000989 - City of Sandy Springs
Period Ending: 6/30/2023
Trial Balance: 0200.210 - Confiscated Assets Database
Workpaper: 0204.210 - Confiscated Assets AJE Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
To make equity roll.				
210 -0000-00-121500-	SEIZED FUNDS PAYABLE	7501.000	37,481.82	
210 -0000-00-134200-	FUND BALANCE-UNRESERVED			37,481.82
Total			37,481.82	37,481.82
Adjusting Journal Entries JE # 2				
To move seized funds payable to revenue per GASB 33.				
210 -0000-00-121500-	SEIZED FUNDS PAYABLE	0202.210	54,846.86	
210 -0000-30-351325-	FEDERAL SEIZED FUNDS REV			54,846.86
Total			54,846.86	54,846.86
Total Adjusting Journal Entries			92,328.68	92,328.68
Total All Journal Entries			92,328.68	92,328.68

Client: 03000989 - City of Sandy Springs, Georgia
Engagement: 03000989 - City of Sandy Springs
Period Ending: 6/30/2023
Trial Balance: 0200.230 - ARPA Fund Database
Workpaper: 0204.230 - ARPA AJE Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
PBC				
Properly recognizes ARPA funding (received over FYE2022&2023), budgeted for the Police Headquarters project and transferred to the Public Facilities Authority, which has not actually been spent yet on the project.				
230 -0000-00-111100-	OPERATING ACCOUNT		12,935,678.69	
230 -0000-30-331100-ARPA	FEDERAL MATCHING GRANTS		12,935,678.69	
230 -0000-00-122500-	DEFERRED REVENUE			12,935,678.69
230 -9000-90-611360-	TRANSFER OUT TO FAC AUTH			12,935,678.69
Total			25,871,357.38	25,871,357.38
Total Adjusting Journal Entries			25,871,357.38	25,871,357.38
Total All Journal Entries			25,871,357.38	25,871,357.38

Client: 03000989 - City of Sandy Springs, Georgia
Engagement: 03000989 - City of Sandy Springs
Period Ending: 6/30/2023
Trial Balance: 0200.335 - TSPLOST Fund Database
Workpaper: 0204.335 - TSPLOST A/E Report NONE IN FY22

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
Move Botnik payment to TSPLOST-2016 Project				
335 -4224-40-541400-TS167	INFRASTRUCTURE	PBC	4,000.00	
335 -0000-00-111100-	POOLED CASH OPERATING ACCT			4,000.00
Total			4,000.00	4,000.00
Adjusting Journal Entries JE # 2				
Move Finkel payment to TSPLOST-2016 Project TS167				
335 -4224-40-541400-TS167	INFRASTRUCTURE	PBC	4,000.00	
335 -0000-00-111100-	POOLED CASH OPERATING ACCT			4,000.00
Total			4,000.00	4,000.00
Adjusting Journal Entries JE # 3				
To accrue additional revenue/receivable per email from the GA DOR.				
336 -0000-00-115100-	ACCOUNTS RECEIVABLE-CURRENT	PBC	254,790.98	
336 -0000-40-313400-	T-SPLOST TAX			254,790.98
Total			254,790.98	254,790.98
Total Adjusting Journal Entries			262,790.98	262,790.98
Total All Journal Entries			262,790.98	262,790.98

Client: 03000989 - City of Sandy Springs, Georgia
Engagement: 03000989 - City of Sandy Springs
Period Ending: 6/30/2023
Trial Balance: 0200.350 - Capital Projects Database
Workpaper: 0204.350 - Capital Projects Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
Accrue reimbursement of expense to revenue and receivable as of 6/30/23.				
351 -0000-40-336010-T2208	PCID PASSTHROUGH GRANT		4,652.50	
351 -0000-40-336080-T2208	MARTA		1,163.13	
351 -0000-40-336010-T2208	PCID PASSTHROUGH GRANT			1,163.13
351 -0000-40-336080-T2208	MARTA			4,652.50
Total			5,815.63	5,815.63
Adjusting Journal Entries JE # 2				
Move vehicle equipment purchase to capital project.				
351 -3510-30-542200-FD224	MOTOR VEHICLES		5,772.00	
352 -0000-00-111100-	POOLED CASH OPERATING ACCT		5,772.00	
351 -0000-00-111100-	POOLED CASH OPERATING ACCT			5,772.00
352 -3510-30-542200-FL232	MOTOR VEHICLES			5,772.00
Total			11,544.00	11,544.00
Adjusting Journal Entries JE # 3				
Reclassifies the cost of two firetrucks (and associated equipment) which have been purchased but are still under construction and being outfitted (not yet delivered to the City).				
352 -0000-00-113900-	Prepaid Firetruck (FleetFund)		1,910,861.77	
352 -3510-30-542200-FL233	MOTOR VEHICLES			1,910,861.77
Total			1,910,861.77	1,910,861.77
Adjusting Journal Entries JE # 4				
Correct coding of items for McLendon truck from Fleet Project FL232 to CIP Project FD224				
351 -3510-30-542200-FD224	MOTOR VEHICLES		1,867.17	
352 -0000-00-111100-	POOLED CASH OPERATING ACCT		1,867.17	
351 -0000-00-111100-	POOLED CASH OPERATING ACCT			1,867.17
352 -3510-30-542200-FL232	MOTOR VEHICLES			1,867.17
Total			3,734.34	3,734.34
Adjusting Journal Entries JE # 5				
Move Graphic Installations to Fleet project FL235 (settled with pooled cash).				
352 -3210-30-542200-FL235	MOTOR VEHICLES		2,820.00	
352 -0000-00-111100-	POOLED CASH OPERATING ACCT			2,820.00
Total			2,820.00	2,820.00
Adjusting Journal Entries JE # 6				
Seven vehicles moved to prepaid (payment made waiting on finishing it up)				
352 -0000-00-113900-	Prepaid Firetruck (FleetFund)		244,356.00	
352 -3210-30-542200-FL235	MOTOR VEHICLES			244,356.00
Total			244,356.00	244,356.00
Adjusting Journal Entries JE # 7				
Vendor has not billed for equipment installations for six "regular Explorer" vehicles already put into service in FYE2023				
352 -3210-30-542200-FL235	MOTOR VEHICLES		81,294.00	
352 -0000-00-121100-	ACCOUNTS PAYABLE			81,294.00
Total			81,294.00	81,294.00
Total Adjusting Journal Entries			2,260,425.74	2,260,425.74
Total All Journal Entries			2,260,425.74	2,260,425.74

Client: 03000989 - City of Sandy Springs, Georgia
Engagement: 03000989 - City of Sandy Springs
Period Ending: 6/30/2023
Trial Balance: 0200.360 - Public Facilities Authority Database
Workpaper: 0204.360 - Public Facilities Authority AJE Report

Account	Description	W/P Ref	Debit	Credit
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Adjusting Journal Entries

Adjusting Journal Entries JE # 1

Record deferred revenue for unused portion of ARPA funds and reduce transfer to PFA for amount expended on police facilities

360 -0000-10-391230-	TRANSFER IN FROM STATE GRANTS		12,935,678.69	
360 -0000-00-111100-	POOLED CASH OPERATING ACCT			12,935,678.69
Total			<u>12,935,678.69</u>	<u>12,935,678.69</u>
	Total Adjusting Journal Entries		<u>12,935,678.69</u>	<u>12,935,678.69</u>
	Total All Journal Entries		<u>12,935,678.69</u>	<u>12,935,678.69</u>

**SANDY SPRINGS**

GEORGIA

November 27, 2023

Mauldin & Jenkins, LLC
200 Galleria Parkway, S.E.
Suite 1700
Atlanta, Georgia 30339-5946

This representation letter is provided in connection with your audit of the financial statements of City of Sandy Springs, Georgia (the "City"), which comprise the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of June 30, 2023, and the respective changes in financial position for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of November 27, 2023, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 10, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.

- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
- 8) You have proposed adjusting journal entries that have been posted to the City's accounts. We are in agreement with those adjusting journal entries.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of City or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the City and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the names of the City's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have a process to track the status of audit findings and recommendations.
- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 22) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

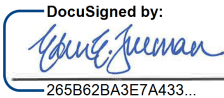
- 23) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 24) The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 25) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 26) We have appropriately disclosed all information for conduit debt obligations in accordance with [GASBS No. 91](#).
- 27) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 28) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 29) As part of your audit, you assisted with preparation of the financial statements and disclosures and schedule of expenditures of federal awards. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures and schedule of expenditures of federal awards.
- 30) The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 31) The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 32) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 33) The financial statements include all fiduciary activities required by [GASBS No. 84](#), as amended.
- 34) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#), as amended.
- 35) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 36) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 37) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- 38) Provisions for uncollectible receivables have been properly identified and recorded.
- 39) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 40) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 41) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 42) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.

- 43) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 44) We have identified and appropriately reported in the financial statements all leases in accordance with GASB 87, *Leases*.
- 45) All subscription-based IT arrangements have been properly identified and reported appropriately in accordance with GASBS No. 96, *Subscription-based Information Technology Arrangements*.
- 46) We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 47) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 48) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 49) We acknowledge we will not utilize Mauldin & Jenkins, LLC to store our documents, data, or records on our behalf in accordance with the "Hosting Services" (see ET section 1.295.143) interpretation of the AICPA Code of Professional Conduct. The City is solely responsible for maintaining its own data and records. In that regard, SuraLink is used solely as a method of transferring data to Mauldin & Jenkins, LLC and is not intended for the storage of our information. All information we provided through SuraLink was a copy and we maintain original documents and data as part of our records.
- 50) With respect to respect to the combining and individual nonmajor statements and schedules and the Schedule of Projects Constructed with Transportation Special Purpose Local Option Sales Tax Proceeds (collectively known as "the supplementary information")--
 - a) We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 51) With respect to federal award programs:
 - a) We are responsible for understanding and complying with and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
 - b) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related disclosures in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
 - c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
 - d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the

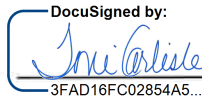
audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

- e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f) We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement* (including its Addendum), relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.

- t) We have charged costs to federal awards in accordance with applicable cost principles.
- u) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- w) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- x) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Signature:  265B62BA3E7A433...

Title: City Manager

Signature:  3FAD16FC02854A5...

Title: Chief Financial Officer



SANDY SPRINGS

CITY CLERK'S OFFICE

TO: Eden Freeman, City Manager
FROM: Matthew Anspach, Senior Planner
DATE: December 6, 2023 Submission for the December 19, 2023 City Council Meeting
ITEM: U23-0002 – 6420 Roswell Road - Request for Mayor and City Council Consideration of a Conditional Use Permit to Allow for a Drive-through Facility in the CX-3 District at 6420 Roswell Road.

Recommendation:

Staff recommends approval with the following conditions:

1. That this Conditional Use Permit only be valid while permitting a drive-through as an accessory use to a bank as a principal use.
2. That the development of the site be done substantially similar to the site plan provided as an integral part of this application for Conditional Use Permit U23-0002.

At its October Public Hearing, the Planning Commission recommended Approval of Conditional Use Permit U23-0002 with staff's recommended Conditions.

Background:

The applicant requests a Conditional Use Permit for a drive-through facility in the CX-3 zoning district, accessory to a bank establishment. The parcel was last home to an adult entertainment establishment (Flashers). However, the vacant building was demolished after a fire left it in disrepair in 2020, leaving only the unsightly concrete pad. The property is mostly covered with impervious surfaces such as asphalt and concrete.

Discussion:

One of the major objectives of The Next Ten Comprehensive Plan is to see Roswell Road aesthetically and functionally overhauled, or improved. This project helps to accomplish the goal incrementally by improving what is otherwise a derelict site with an aesthetically pleasing bank building and an almost unnoticeable drive-through facility (screened and to the rear of the site).

Functionally, the proposed site plan more than accounts for the proposed uses' impact on the area. With a right-in/right-out access only on Roswell Road that spans the depth of the site (east to west) and an interparcel access alley buffering the site to the west (going north to south), traffic impacts due to the new use (including the drive-through) are sufficiently addressed.

Financial Impact:

N/A.

Alternatives:

The Mayor and City Council could choose to deny Conditional Use Permit application U23-0002 or to vote to modify the proposed conditions for approval.

Review:

Michele McIntosh-Ross, Planning & Zoning Manager
Ginger Sottile, Director of Community Development
Kristin Byars Smith, Assistant City Manager
Toni Carlisle, Chief Financial Officer
Dan Lee, City Attorney
Eden Freeman, City Manager

Created/Initiated - 12/7/2023
Approved - 12/14/2023
Approved - 12/14/2023
Approved - 12/15/2023
Approved - 12/15/2023
Final Approval - 12/15/2023

Attachments:

1. U23-0002 MCC Presentation
2. U23-0002 Package
3. U23-0002 Ordinance

Mayor & City Council

December 19, 2023



SANDY SPRINGS™
GEORGIA

U23-0002
6420 Roswell Road

Recommendations

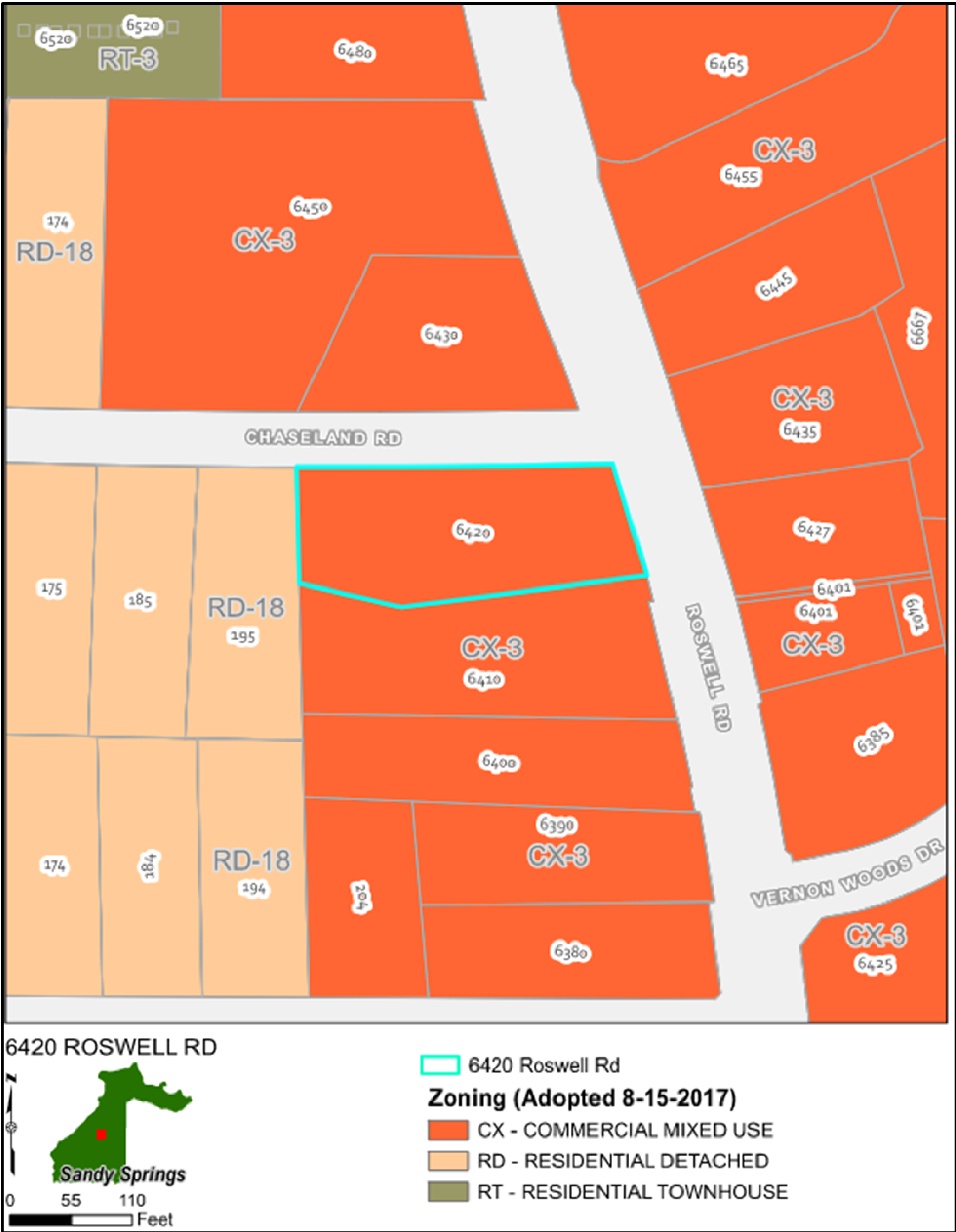
Planning Staff: Conditional Approval

Planning Commission: Conditional Approval

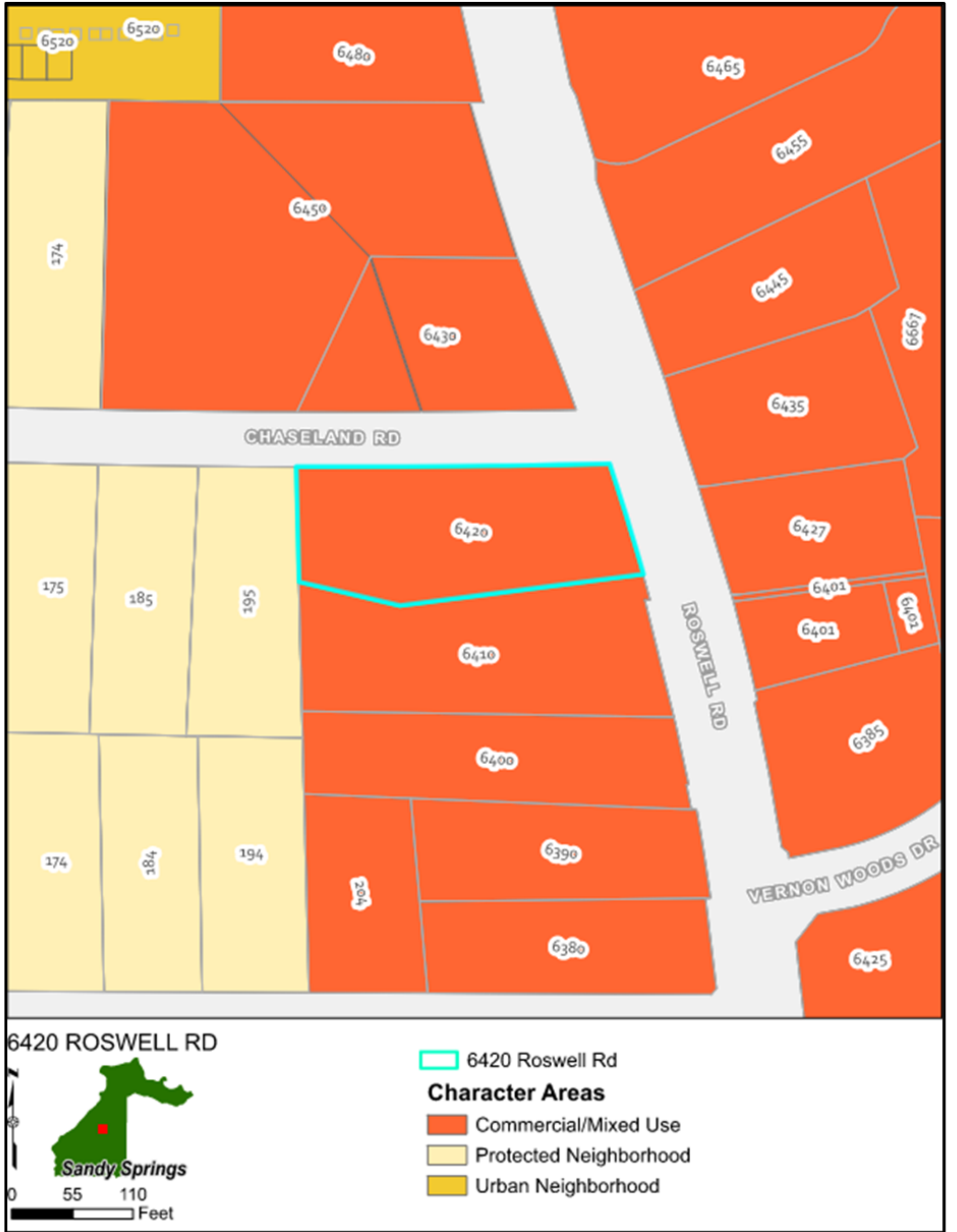
Request

Request for a Conditional Use Permit to allow for an accessory use, a drive-through facility, in the CX-3 district at 6420 Roswell Road.

Zoning Map



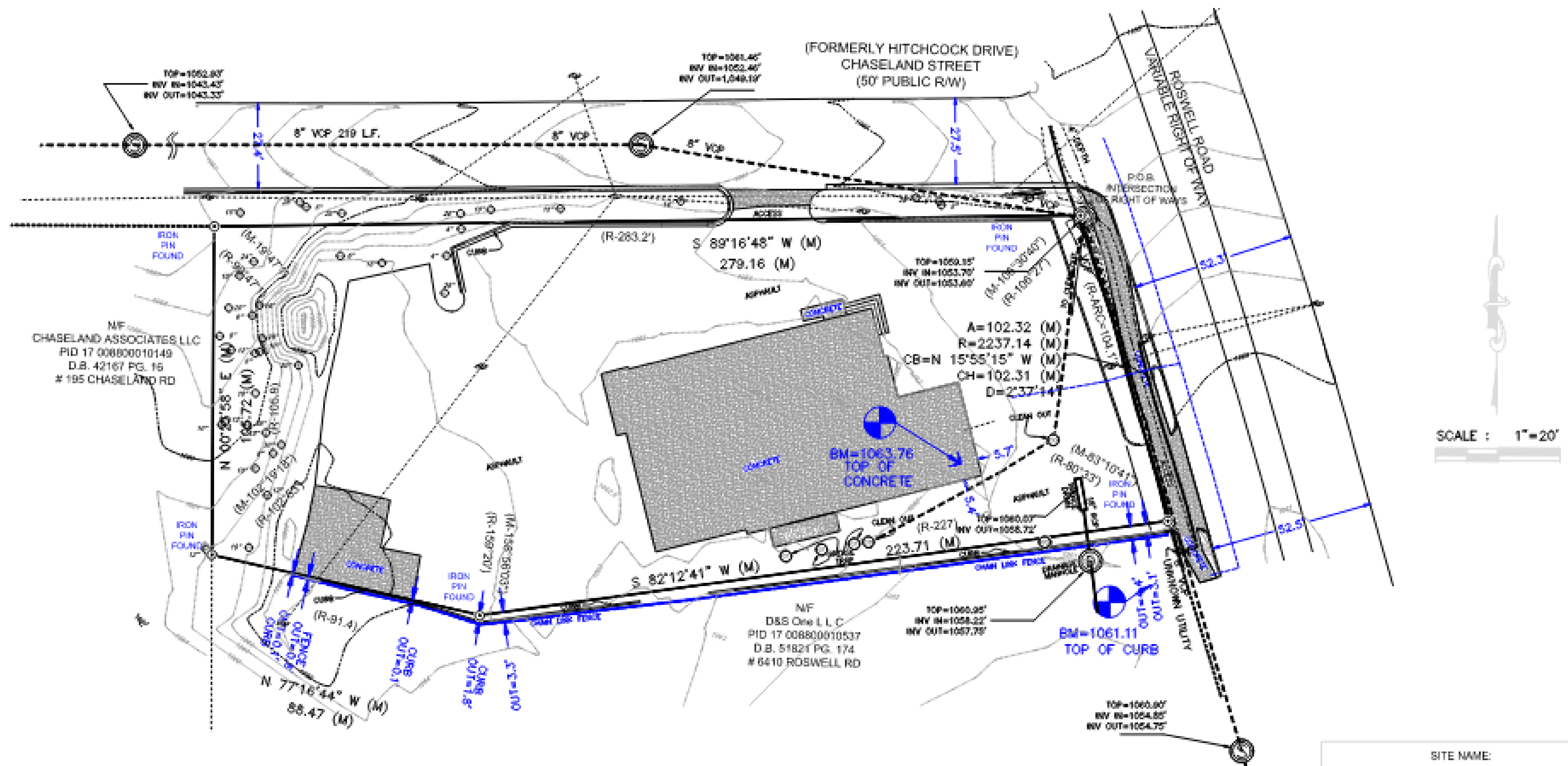
Character Area Map



Aerial Image



Survey



Site Conditions



**View of subject property from Roswell Road
facing west, southwest**

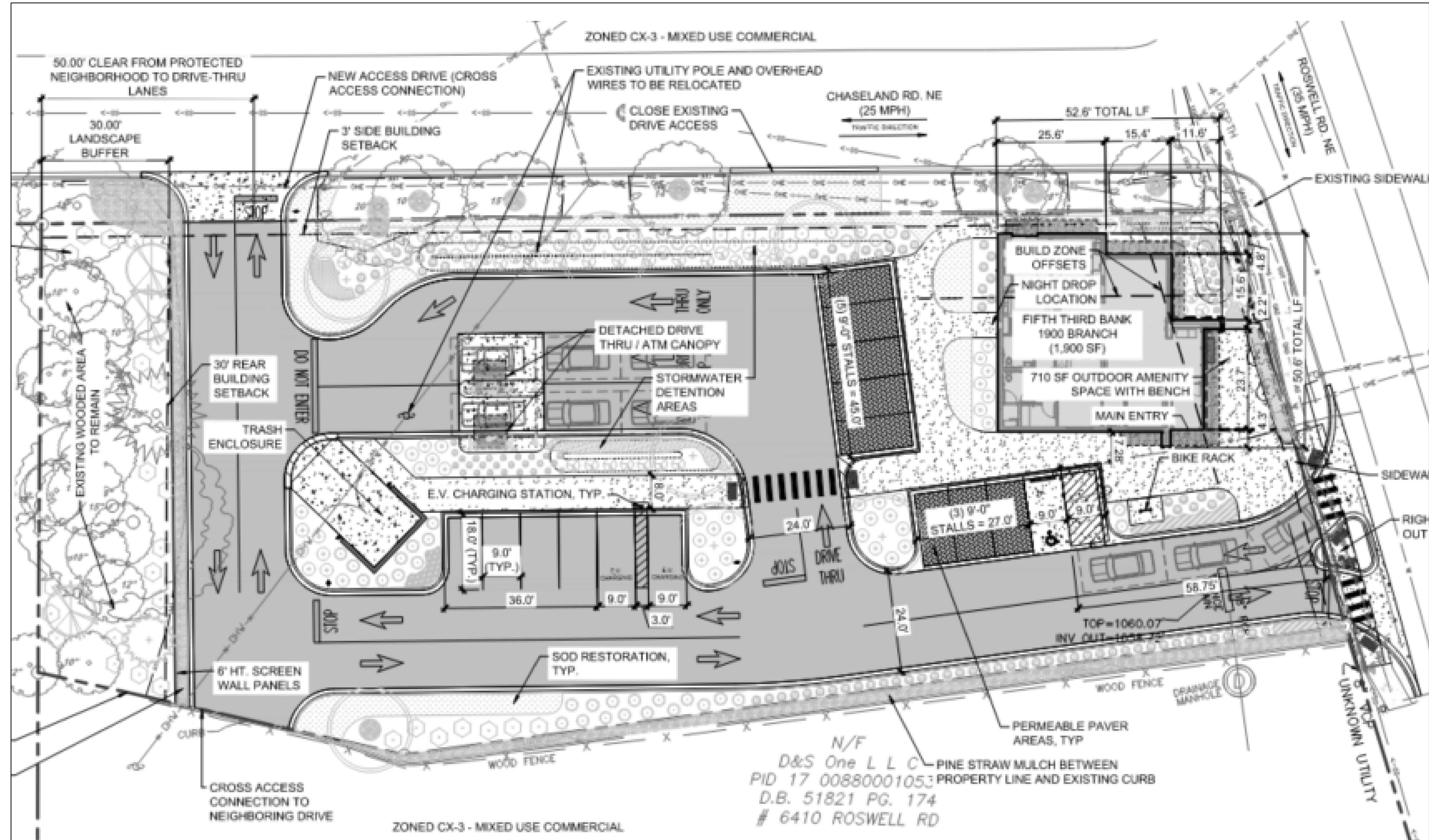


**Image of the existing condition of the property looking
east toward Roswell Road**

Proposed Development

- The applicants are seeking to allow a drive-through facility in the CX-district which is an allowed use under a Conditional Use Permit.
- The request includes constructing a one story 1,900 square foot office facility, Fifth Third Bank, with two drive-through canopies.
 - The proposal requires 671 square feet of outdoor amenity space, and the applicants exceed that with 710 square feet of space with bench.
 - There are fourteen (14) proposed parking spaces with two stalls being outfitted with electric vehicle charging stations.
- The proposal's transitional buffer includes six (6) foot wall panels, a thirty (30) foot landscape buffer, a fifty (50) foot setback between the west residential property lines to the drive-through components, compliant with the Sandy Springs Development Code.

Site Plan



Considerations

Conditional Use Permit Considerations:

- Use is allowed as a CUP in district
- Complies with use standards
- Potential adverse impacts will be offset.

Goals of the Comprehensive Plan:

- Encourage active and human-scale pedestrian environment along Roswell Road
- Manage land use transitions
- Walkability and mix of uses

Analysis:

- Proposal would meet all CUP standards for the use in the district
- Drive-through is use in question and would have little impact on the site (amenity service vs. integral) while site improvements will incrementally help realize goals for Roswell Rd aesthetics and traffic relief
- Principal use is compatible for the area and permitted by-right.

Recommendation

Following review, and based on the findings, Staff recommends **Approval of Conditional Use Permit U23-0002**, to allow for a drive-through facility in the CX-3 district for 6420 Roswell Road.

1. That this Conditional Use Permit only be valid while permitting a drive-through as an accessory use to a bank as a principal use.
2. That the development of the site be done substantially similar to the site plan provided as an integral part of this application.



SANDY SPRINGS

GEORGIA

P&Z STAFF REPORT

Mayor & City Council Meeting, December 19, 2023

Case: **U23-0002 – 6420 Roswell Road**
Staff Contact: Matthew Anspach (manspach@sandyspringsga.gov)
Report Date: November 27, 2023

REQUEST

Request for a Conditional Use Permit to allow for a drive-through facility in the CX-3 district at 6420 Roswell Road.

APPLICANT

Property Owner:	Petitioner:	Representative:
Evans/Roswell Properties	Fifth Third Bank c/o Dillard Sellers	Julie Sellers

SUMMARY

The Applicant requests a Conditional Use Permit to allow for a drive-through facility in the CX-3 district. The proposed use, a bank, is an already permitted use.

RECOMMENDATION

Department of Community Development

Staff recommends **Approval with Conditions** of **Conditional Use Permit** U23-0002.

Planning Commission (October 18, 2023)

Following Staff's presentation, the petitioner spoke. Two members of the public spoke in support of the bank, with one member being the HOA President of the Whispering Pines neighborhood and the other member speaking on behalf of the applicant. One member of the Council of Neighborhoods spoke in opposition with concerns of auto centric space, future uses, and other concerns. The Planning Commission had questions and some concerns about topics including safety and future drive-through uses.

Motion:

Commissioner Settles motioned to recommend approval, provisional upon Staff's additional recommended conditions. Commissioner Kelly seconded the motion; the motion carried by a unanimous vote.

MATERIALS SUBMITTED AND REVIEWED**Materials:**

1. Application, received July 28, 2023

Plans:

1. "Alta/NSPS Land Title Survey," signed and sealed by John E. Lutz, Registered Land Surveyor; dated July 26, 2023; received July 28, 2023
2. "Site Plan" received July 28, 2023

PROPERTY INFORMATION

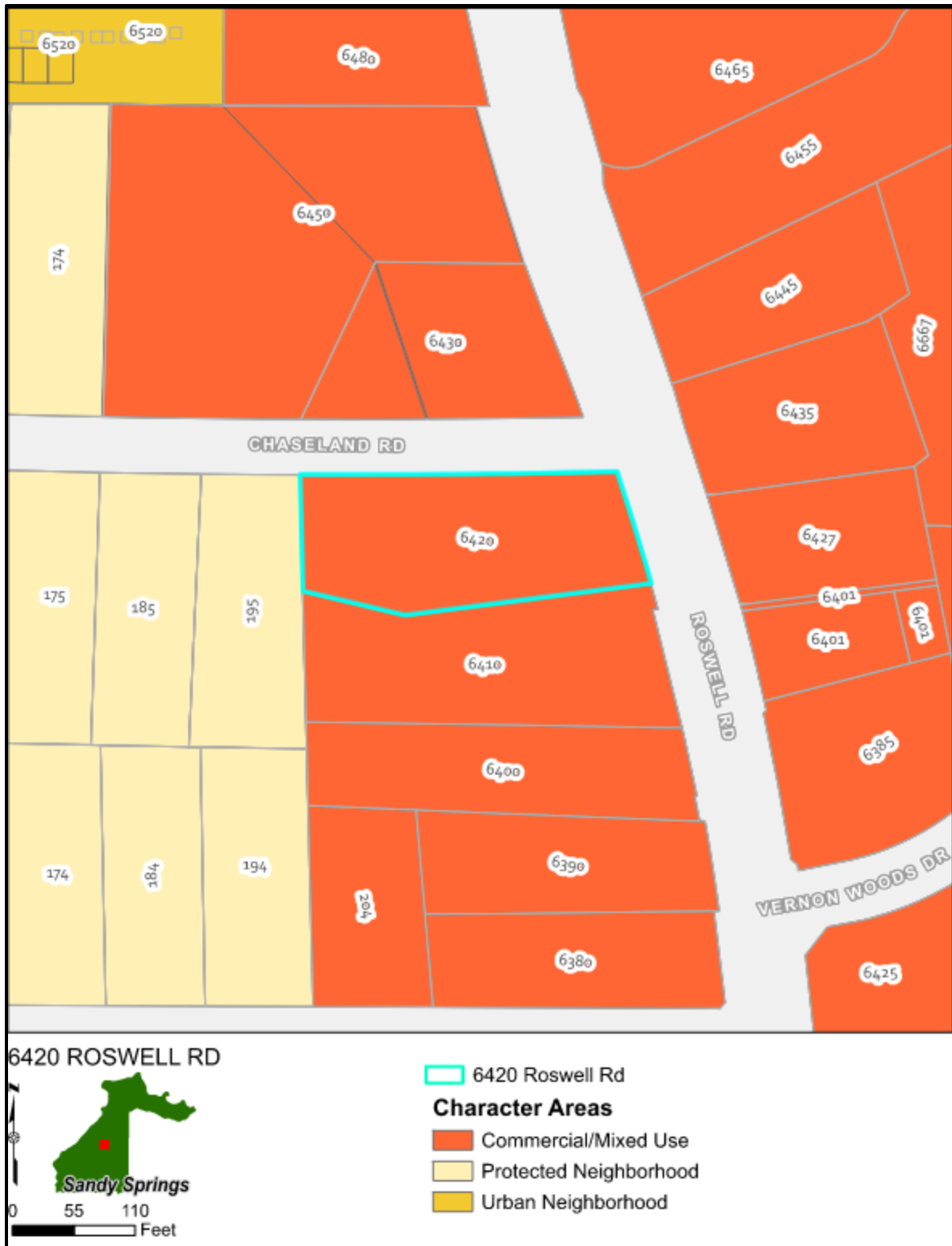
Location:	6420 Roswell Road NE (Parcel # 17 008800010545)
Council District:	3 – Melissa Mular
Road frontage:	Approximately 105 feet of frontage on Roswell Road Approximately 285 feet of frontage on Chaseland Road
Acreage:	Approximately 0.78 acre
Current Zoning: Existing Land Use:	CX-3 (Commercial Mixed Use) Vacant
Previous Zoning Case/Cases:	Zoning 1968Z-0148, U07-012/CV07-025
Character Area:	Commercial/Mixed Use

PROCESS

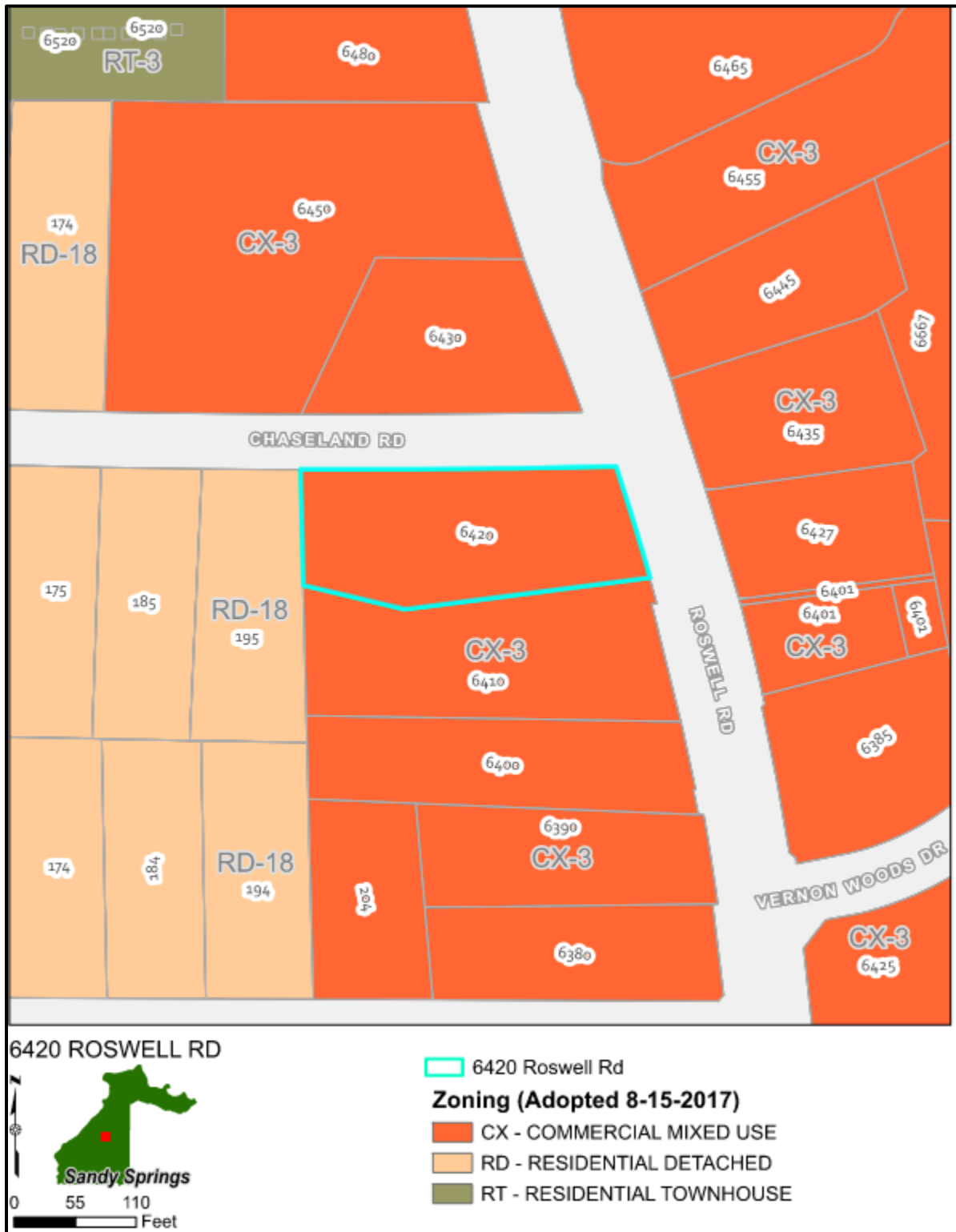
Initial Community Meeting (CMI): July 18, 2023	Second Community Meeting (CMII): August 23, 2023	Planning Commission Hearing: October 18, 2023	Mayor and City Council Hearing: December 19, 2023
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EXISTING ZONING AND LAND USES OF PROPERTY IN THE VICINITY			
Location relative to subject property	Zoning / Land use	Address(es)	Land area (acres) (approximate)
North	CX-3 (commercial/Mixed Use)/ Retail	6430 Roswell Road NE	0.68 acre
Northeast	CX-3 (commercial/Mixed Use)/ Restaurant	6445 Roswell Road NE	0.64 acre
Northeast	CX-3 (commercial/Mixed Use)/ Restaurant	6435 Roswell Road	0.53 acre
East	CX-3 (commercial/Mixed Use)/ Retail	6427 Roswell Road NE	0.42 acre
Southeast	CX-3 (commercial/Mixed Use)/ Retail	6401 Roswell Road	0.22 acre
South	CX-3 (commercial/Mixed Use)/ Vacant	6410 Roswell Road	0.62 acre
West	RD-18 (Residential Detached 18,000)/ Single Unit Detached	195 Chaseland Road	0.51 acre
PROPOSED DEVELOPMENT			
--	CX-3 (commercial/Mixed Use)/ Office	6420 Roswell Road NE	0.78 acre

CHARACTER AREA MAP

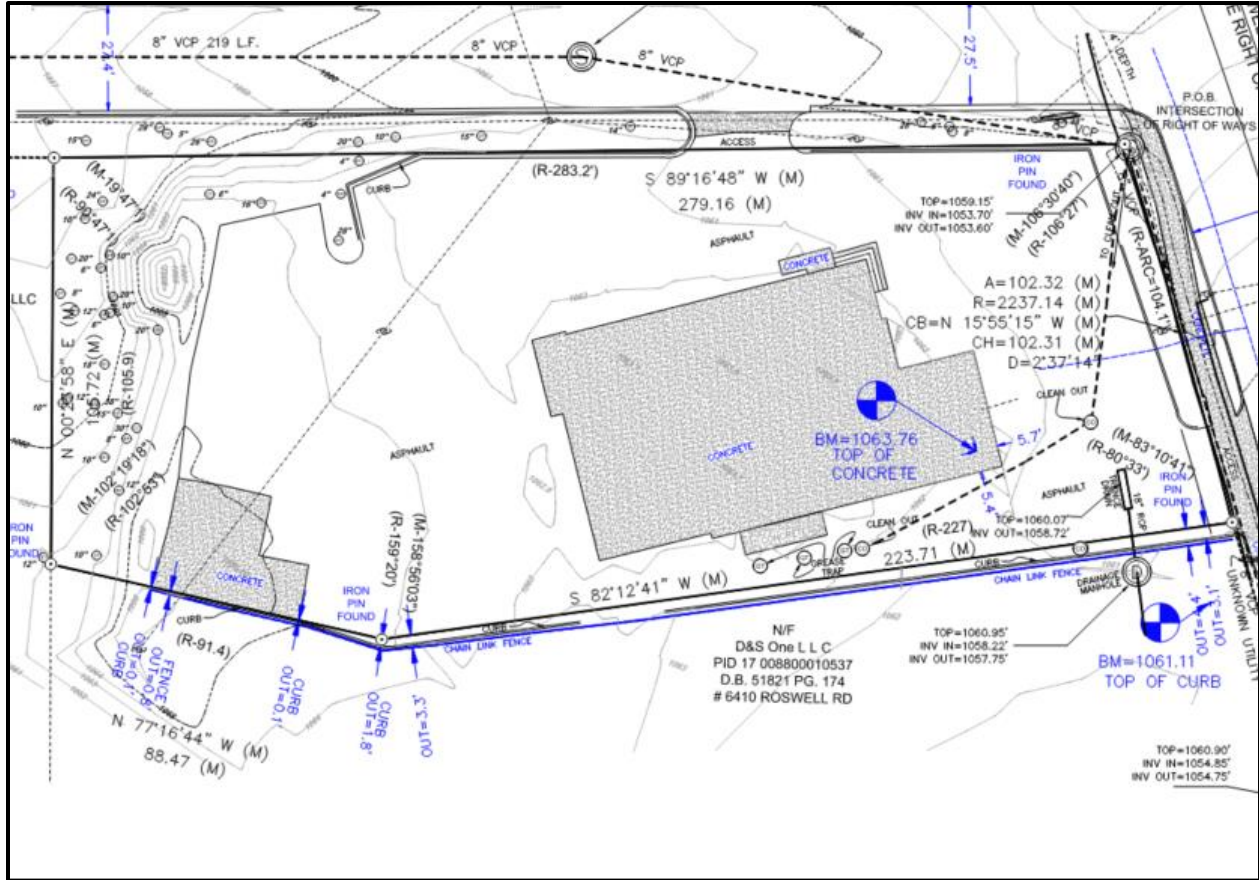


ZONING MAP



AERIAL IMAGE





EXISTING DEVELOPMENT

The 0.78-acre subject property is zoned CX-3 (Commercial Mixed Use – 3 stories maximum) and is located along the western side of Roswell Road, abutting Chaseland Road to the south. The property currently sits vacant and has been since 2018. The parcel was last home to an adult entertainment establishment (Flashers). However, the vacant building was demolished after a fire left it in disrepair in 2020, leaving only the unsightly concrete pad. The property is mostly covered with impervious surfaces such as asphalt and concrete. To the immediate south of the site is a vacant building, formerly home to the restaurant La Paz. To the west is the Residential Detached (RD) neighborhood of Whispering Pines. To the property's north is Chaseland Drive, abutted by various commercial uses including Sherwin Williams, Kudzu and Company, and Cubanitos. To the east, on Roswell Road are various restaurants and retail uses from a Waffle House to a package store establishment.



Image of the existing condition of the property looking east toward Roswell Road



View of subject property from Roswell Road facing west, southwest

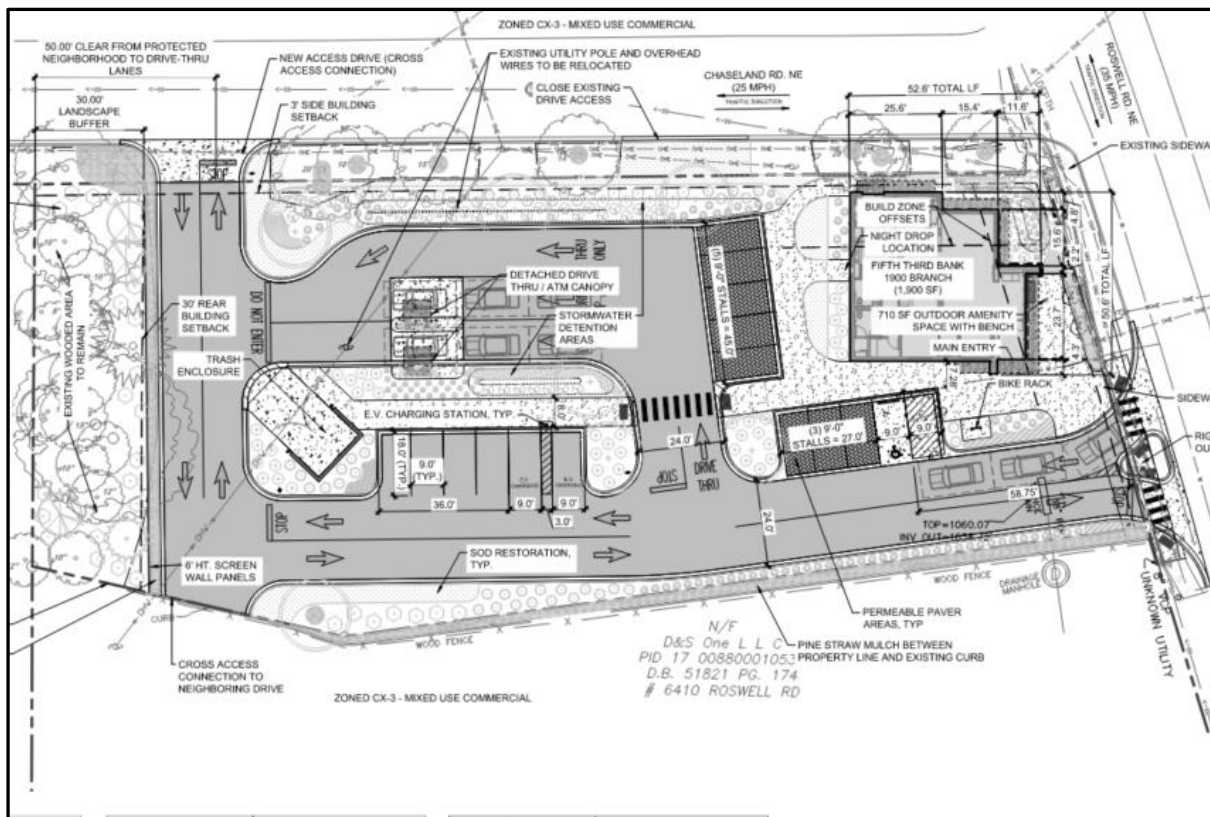
PROPOSED DEVELOPMENT

The applicant (Fifth Third Bank) is proposing a development that includes a by-right, single-story 1,900 square foot office banking facility, with a drive-through. The proposal requires 671 square feet of outdoor amenity space, and the applicant is exceeding that with 710 square feet of space. There are fourteen proposed parking spaces including eight (8) pervious paver stalls, and two (2) stalls outfitted for electric vehicle charging.

The concept also includes installation of a required Protected Neighborhood Transition Wall and corresponding thirty-foot landscape buffer. A fifty-foot setback between the residential property line to the west from the drive-through components complies with the Sandy Springs Development Code (Sec. 7.8.3.B.1.).

The drive-through system, which is the component of the development under consideration for a Conditional Use Permit is to the rear (west) of the principle structure (bank facility) from the Roswell Road frontage, and to the side of the principle structure from the Chaseland Road frontage. The system includes one lane for the ATM, and one lane for the VAT system where patrons may send items to a teller via a tube which is primarily underground. Both lanes have a canopy at the point of transaction. The lanes, as shown on the provided site plan are accessed via the internal drive from the right-in/right-out Roswell Road entrance and exit onto the interparcel access drive at the western edge of the property.

SITE PLAN (received July 28, 2023) (full size Site Plan in Package)



Key elements:

- Protect Neighborhood Transition Buffer/parking area screening
- North/south interparcel access alley; Plentiful queuing space/right-in right-out on Roswell Road

RENDERINGS



Rendering of the proposed establishment from Roswell Road facing west, southwest



Rendering of the proposed drive-through from rear of site, looking east toward Roswell Road

CONDITIONAL USE PERMIT CONSIDERATIONS
Per Sec. 11.3.6.D. of the Development Code, the following list of approval criteria for a Conditional Use Permit provides guidance for making decisions on approval:
1. The use is allowed as a conditional use in the respective zoning district. Finding: The proposed use, a drive-through facility is allowed in the Commercial Mixed Use (CX-) district via approval of a Conditional Use Permit.
2. The use complies with the applicable specific use standard listed in Article 7 without the granting of any Variance. Finding: The use would not require any variances based on the information provided. A drive-through facility is defined as, “a facility at which the customer is served while sitting in a vehicle, typically associated with drive-through restaurants, banks and pharmacies.” and has the following “Basic Use Standards”: a. 1. No drive – through window, lane or order box is allowed within 50 feet of a Protected Neighborhood or Urban Neighborhood district (measured from the residential lot line to the closest point of the drive – through lane). The proposal demonstrates a distance of approximately 100 feet between the abutting residential property line to the proposed drive-through canopy, and at least 50 feet between the property line and the drive-through lanes. b. 2. All drive – through areas, including but not limit to menu boards, stacking lanes, trash receptacles, ordering box, drive up windows, and other objects associated with the drive – through, must be located to the side or rear of the principal building. Drive – through windows and lanes may not be placed between a street (not including an alley) and the associated building. This condition is met per the site plan provided. The proposed 1,900 square foot building is in the northeast portion of the parcel while the drive-through components, including, the two drive-through canopies and trash enclosure, are proposed to be located at the rear (from Roswell Road) and side (from Chaseland Street) of the principal building. c. 3. Stacking requirements are in Sec. 8.1.9. This requirement is met per the prescription found in Sec. 8.1.9.C.1.
3. The use is compatible with adjacent uses in terms of location, scale, site design, hours of operation and operating characteristics. Finding: The proposed use is compatible with adjacent uses. The neighboring parcels to the north, east, and south are zoned CX-3 and either vacant and formerly developed with commercial establishments or are currently developed with active commercial establishments. Along the property’s western extent is an RD–18 (residential detached, 18,000 square feet) lot of the Whispering Pines neighborhood developed with a single unit detached home. However, the required Neighborhood Transition Buffer elements will be installed according to the Development Code to help ensure an appropriate land use transition. The proposal is compatible with the properties within the vicinity.
4. Any significant adverse impacts resulting from the proposed use in the affected area will be effectively mitigated or offset. Finding: There are no known adverse impacts that will result from the proposed drive-through in the area. The potential impact to the residential neighborhood will be mitigated with the installation of the Neighborhood Transition Buffer. Additionally, a bank drive-through creates significantly less traffic than that of other types of drive-through supporting establishments such as fast-food restaurants.

The site plan complies with Development Code requirements concerning land use transition mitigation (Protect Neighborhood Transition Buffer), traffic mitigation (right-in/right-out for only ingress/egress via Roswell Road, north-south interparcel access drive off of Chaseland Road, connecting with east/west internal drive that together, entirely facilitate any drive-through traffic produced without impairing traffic flow on Roswell Road), provides for more outdoor respite in the form of ample Outdoor Amenity Space, environmental enhancements through abundant landscaping, enhance buffer, and pervious parking.

5. *The City and other service providers will be able to provide sufficient public facilities and services including schools, roads, recreation facilities, wastewater treatment, water supply and stormwater facilities, police, fire and emergency medical services, while maintaining sufficient levels of service to existing development.*

Finding: The city and other service providers will be able to provide sufficient public services to the site, as they did when the site was formerly an active commercial use.

COMMENTS FROM OTHER PARTIES

Sandy Springs Public Works & Transportation:

The drive connection to the neighboring parcel to the south should be documented with an easement. - Frontage improvements/sidewalk are required on Chaseland Road. -Roswell Road frontage be updated to current code. Roswell Road Access Management Plan improvements require 48.5 feet from centerline. -This parcel is adjacent to a segment of Roswell Road that ranked 3rd (out of 18) in terms of priority for access management treatments based on criteria heavily weighted on improving safety. Recommended access management treatments include a raised median, an increase in driveway spacing (by reducing the number of driveways and/or driveway consolidation), and provision of interparcel access. Interparcel access is critical to the success of improved access management on Roswell Road (meeting driveway spacing standards and implementation of a raised median) since interparcel access provides an alternative way to access to Roswell Road adjacent parcels.

Sandy Springs Transportation Engineer:

Proposed site appears consistent with Development Code Transportation Requirements. Minor modifications may be required during permitting. SITE WILL REQUIRE CORNER MITER AT CHASELAND/ROSWELL INTERSECTION DURING PERMITTING.

Sandy Springs City Engineer:

Engineering has not comment. Site Plan appears consistent with Development Code requirements for site design.

Sandy Springs Chief Environmental Compliance Officer:

No comment provided.

Sandy Springs Arborist:

There are Landmark and Protected Trees shown on the site plan and survey. The project will be required to adhere to Division 9.3 of the Development Code, which includes mitigating lost Landmark Trees and meeting the minimum canopy requirement of 40% for the property.

Sandy Springs Land Development:

Site Plan appears consistent with Development Code requirements for site design.

Sandy Springs Sustainability Manager:

If the project warrants two drive-through lanes, it presumes a lot of activity will occur without customers leaving their vehicles. Why then provide 14 parking spaces, almost double what is required by Code? This development is clearly car-oriented and does not fit with the goals of activating the streets for pedestrians.

Sandy Springs Building Official:

Not enough on this plan to do a building plan review. On ADA, extend sidewalk along Chaseland to new access drive at western end of site. On Roswell Road drive, use Type A1 drive; maintain grade of sidewalk across drive.

Sandy Springs Fire Marshal:

No comment provided.

Fulton County Schools:

No comment provided.

Fulton County Public Services and Utilities:

No comment provided.

PUBLIC PARTICIPATION

Community Meeting I

There were five (5) attendees at the Initial Community Meeting on July 18, 2023. Questions and topics discussed included ingress/egress, a previous site proposal, and landscaping and building materials.

Community Meeting II

There were three (3) attendees at the Second Community Meeting on August 23, 2023. Questions and topics discussed included traffic and the site plan layout.

Correspondence Received

One (1) in support and one (1) in opposition

DEPARTMENT OF COMMUNITY DEVELOPMENT RECOMMENDATION

Following review, and based on the findings, Staff recommends **Approval** of **Conditional Use Permit** U23-0002, request for a Conditional Use Permit to allow for a drive-through facility at 6420 Roswell Road subject to the following conditions:

1. That this Conditional Use Permit only be valid while permitting a drive-through as an accessory use to a bank as a principal use.
2. That the development of the site be done substantially similar to the site plan provided as an integral part of this application.

COLUMN ■ THORNTON KENNEDY

Shuttered Buckhead elementary school stirs many memories

My inbox runneth over. About a month ago, I wrote a sorely lacking column on R.L. Hope. I researched what I could about the long-shuttered Buckhead elementary school.

It turned out to be a story about how desegregation and a compromise around bussing resulted in its closure.

But I couldn't find much information about the school besides where it was (on Piedmont Road near the Peachtree Road intersection), the year it started (1925) and its first principal (Ida Williams, whose name once adorned the Buckhead Public Library on Buckhead Avenue.)

I also found a newspaper article that reported the school board sold the site in 1974.

In between, it grew to become the largest elementary school in the city.

I ended with a plea to our readers to send me what they knew about R.L. Hope.

The e-mails arrived early and often.

Because of my deadlines, I am always working about two weeks out. When a column runs in the paper, I have already turned in my next one, and I am working on the one after that.

When the subject line, "R.L. Hope," started appearing in my inbox, I had nearly forgotten about the request.

I don't have readers' permission to use their names, and I want to respect their privacy. Still, some of the information paints a picture of the school and Buckhead at the time.

Among the unanswered questions was whether the school building had been a

mental institution before it was a school.

It seems the rumor is true. The county used the property for almshouses, but the future R.L. Hope was separate because it housed mentally ill indigents.

The county abandoned the building when it moved the patients to the Central State Hospital in Milledgeville.

Dr. R.L. Hope administered the almshouses following his graduation from medical school. He also served on the county commission and the county school board, which he also chaired for a time, a reader wrote.

Another reader who attended the school wrote there was indeed an auditorium. They also remembered a playground with a rock wall, where students played games like softball and kickball.

The bigger kids started hitting balls so hard they broke windows in the school. It resulted in the school erecting a fence to protect the building.

They also recalled the Black children from the neighborhoods behind Lenox Square attended the school following desegregation. Their mother often gave the children walking the long distance a ride to and from school.

They also remembered the fallout from the desegregation plan. While many Buckhead residents were supporters of desegregation, few were in favor of busing children from Buckhead to predominantly Black schools on the other side of town.

The earlier column was about the negotiated settlement which led to R.L. Hope's closure. The city and the NAACP worked out the agreement, which

combined several elementary schools while closing four, including R. L. Hope.

Private school admission surged as a result, the reader confirmed.

After the county sold the building in 1974, it became an antique mall, with each classroom occupied by a different dealer.

Readers noted it was a Big John's Christmas tree lot for many years after the school closed, which was referred to, appropriately, as the R.L. Hope lot.

Then there was the reader who believed they may be the only person alive who could still sing the R.L. Hope Alma Mater song. A teacher wrote it and students sang it for the first time at the 1949 graduation ceremony.

Several readers also wrote in about a book written by Dr. Hope's grandson, Henry Hope, "The Poor Houses," which covers a much greater area than Atlanta, but includes information about Dr. Hope and the Fulton County almshouses, including the eventual school property.

I have yet to read it, but I have added it to my list.

Please keep sharing these stories. They won't always end up in the paper, but they need to be collected and preserved.

There is a lot of Buckhead and Atlanta history intertwined.

Thank you, dear readers! Kennedy is the president of PR South and a former news editor of this paper. Reach him at thornton@prsouth.net.

Thornton Kennedy is the president of public relations firm PR South and a former news editor of this paper. He can be reached at thornton@prsouth.net.



Special Photo: TurningPoint Breast Cancer Rehabilitation

Breast cancer survivor and former TurningPoint patient Stephanie Scalise, middle left, poses with her daughters, Lauren, Samantha and Emilie, at the 2023 Strides for Survivors walk.

tion, telehealth and virtual physical therapy.

'IT'S LIFE-CHANGING'

Stephanie Scalise, a breast cancer survivor and mother of three, is a TurningPoint volunteer and former patient. Her passion for the local nonprofit and breast cancer awareness stems from a personal anecdote.

In July 2015, Scalise was diagnosed with breast cancer, just a few weeks after her mother, who also is a former TurningPoint patient, had completed her last breast cancer procedure.

"(My mother) finished her final surgery on the July 4 weekend and I was diagnosed July 27th with the same exact diagnosis," she said.

Doctors told Scalise and her family that she had a "pea-sized lump on her left

breast" and suggested performing a lumpectomy to remove the cancer — Scalise insisted on a double mastectomy.

"I know my body," she said. "Something wasn't right."

During Scalise's double mastectomy procedure, surgeons discovered the cancer had metastasized to 10 lymph nodes in her body. The cancer advanced to stage 3 and Scalise had to undergo radiation and chemotherapy.

Scalise started going to TurningPoint a few times a week, which she and her family said was life-changing and played an integral role in her recovery — that's when her daughters said they had to give back "to TurningPoint because TurningPoint gave us our mom back."

In 2017, Scalise's daughters — Samantha, Lauren and

TV

From A1

live events. We're proud and eager to be at the very beginning of what will become a legacy sports tradition across our state."

Peachtree Sports Network will broadcast live games from the College Park Skyhawks of the NBA G-League, high school football through Score Atlanta, hockey from the Atlanta Gladiators and the Savannah Ghost Pirates of the ECHL, the Georgia Swarm of the National Lacrosse League, and ultimate disc from the Atlanta Hustle of the American Ultimate Disc League.

"We are thrilled to be a part of the new Peachtree Sports Network and have the College Park Skyhawks broadcast throughout the State of Georgia," Andrew Saltzman, Chief Revenue Officer for the team, said in a statement. "The G-League has continued to grow and now more fans will be exposed to the excitement of Skyhawks basketball."

"We are excited about the opportunity to partner with Peachtree TV once again," stated Georgia Swarm Co-owner and President Andy Arlotta. "This partnership not only benefits our organization, but also our corporate partners, stakeholders, the National Lacrosse League, and most importantly, our growing fanbase in metro Atlanta."

"We are enthused to join with Peachtree Sports Network for both of our teams, Atlanta Gladiators and Savannah Ghost Pirates," stated Zawayer Sports President, Bob Ohrablo. "The Gladiators popularity continues to grow with a 22% increase in attendance last season, a new four-year lease with the Gas South Arena and new NHL partner with the Nashville Predators. The Savannah Ghost Pirates stormed into the ECHL last season, setting the record for season tickets in ECHL history and selling out 30 of 33 home games. The affiliate of the Stanley Cup Champions, the Vegas Golden Knights, are preparing for their second season at the Enmarket Arena."

The first live sporting event will be Friday, Oct. 6 from Score Atlanta, where Cass takes on Cartersville



File Photo

The College Park Skyhawks mascot Colli Hawk poses with fans in this file photo.

at 8 p.m.

"Peachtree Sports Network gives us the opportunity to bring all sports together on one television platform," Score Atlanta President I.J. Rosenberg said in a statement. "This is an incredible opportunity to give athletes more exposure, and develop more programming focused on high school sports."

"The Atlanta Hustle is proud to represent our city and our sport on the

Peachtree Sports Network. Ultimate disc is a fresh and exciting sports experience that is emerging as a local favorite for all," stated John Boezi, General Manager of the Atlanta Hustle. "With PSN's support, we're thrilled for the opportunity for a broader audience to discover the Atlanta Hustle next summer."

Peachtree Sports Network will be available over the air on channel 17.2 and on Comcast and Spectrum cable.



SANDY SPRINGS GEORGIA

**Request for Qualifications
To Provide
Engineering Design Services**

RFQ-24-012
Qualifications Due: October 31, 2023

<https://sandysprings.bonfirehub.com/projects/view/102002>

**City of Sandy Springs
1 Galambos Way
Sandy Springs, GA 30328**

SANDY SPRINGS NOTICE OF CONDITIONAL USE PERMIT	
Petition Number:	U23-0002
Petitioner:	Fifth Third Bank c/o Dillard Sellers
Property Location:	6420 Roswell Road
Request:	Request for a Conditional Use Permit to allow for a drive thru facility in CX-3 zoning district
Public Hearing:	Planning Commission October 18, 2023 at 6:00 p.m.
Location:	Sandy Springs City Hall 1 Galambos Way Sandy Springs, GA 30328 770-730-5600
Virtual Option:	Zoom Webinar at http://spr.gs/pcmeeting . For instructions on how to provide public comment during the Public Hearing, please visit http://spr.gs/publiccomment .

The Tradition Continues ...

ANOTHER LISTING



**247 Huntington Road NE
Brookwood Hills**

OFFERED AT \$425,000

**Fabulous Opportunity in Coveted
Historic Neighborhood!**

- Premier Lot and Location in Brookwood Hills.
- Overlooks Park in Front & Nature Preserve in Back.
- Included Keith Summerour Custom Plans are Already Approved by City.
- Interior Plans by Dana Lynch Design Interiors.
- Proposed Two-Levels and Basement, 5 BR/4.5 BA Showplace.



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**SANDY SPRINGS
NOTICE OF CONDITIONAL USE PERMIT**

Petition Number: U23-0002

Petitioner: Fifth Third Bank c/o Dillard Sellers

Property Location: 6420 Roswell Road

Request: Request for a Conditional Use Permit to allow for a drive-through facility in the CX-3 zoning district.

Public Hearing: Mayor and City Council
December 19, 2023 at 6:00 p.m.

Location: Sandy Springs City Hall
1 Galambos Way
Sandy Springs, GA 30328
770-730-5600

Virtual Option: The meeting will be live-stream at www.sandyspringsga.gov/stream
For instructions on how to provide public comment during the Public Hearing, please visit <http://spr.gs/publiccomment>.

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

PLEASE READ CAREFULLY • SUBMIT CORRECTIONS ONLINE

MA-375502 (100%)

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PROOF DUE: 11/09/23 17:00:00

PUBLICATION: MA-NORTHSIDE NEIGHBOR



SANDY SPRINGS™
GEORGIA

Case No.: **U23-0002**
Planner's initials: **LSW**

PROJECT INFORMATION SHEET

PROPERTY	Address(es): 6420 Roswell Rd, Sandy Springs, GA 30328	
	Parcel Tax ID(s): 17 008800010545	
	Total acreage: .781	Council District: 3
	Current zoning: CX-3	Current use: Vacant Lot
	Character Area: Commercial / Mixed Use	

APPLICATION	Purpose of the Application: Conditional Use - Drive Thru to support new bank branch	
	Check all that apply:	
	☐ Zoning Map Amendment (Rezoning)	☒ Conditional Use Permit
	Detailed request:	
	Applicant requests CUP approval for a new bank location with a drive thru	
	Petitioner: Fifth Third Bank c/o Dillard Sellers	
	Petitioner's address:	
1776 Peachtree Street, Suite 415-South, Atlanta, GA 30309		
Phone: [REDACTED]		
Email: jsellers@dillardsellers.com		

OWNER	Property owner: Evans/Roswell Properties LLC	
	Owner's address:	
	97562 Pirates Point Rd, Yulee, FL 32097	
	Phone: [REDACTED]	Email: [REDACTED]
	Signature (authorizing initiation of the process): <i>Jodi Downs</i>	
	If the property is under contract, provide a copy of the contract	

- TO BE FILLED OUT BY P&Z STAFF -

Pre-Application Meeting date: June 21, 2023	Anticipated Application date: July 27, 2023
CMI date, time, and location: July 18, 2023 6pm City Hall	
ADDITIONAL INFORMATION NEEDED:	
SUBMITTAL ITEMS WAIVED BY DIRECTOR:	



SANDY SPRINGS™
GEORGIA

Case No.: **U23-0002**
Planner's initials: **LSW**

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Petitioner's address:		
1776 Peachtree Street, Suite 415-South, Atlanta, GA 30309		
Phone: [REDACTED]		
Email: jsellers@dillardsellers.com		

OWNER	Property owner: Evans/Roswell Properties LLC	
	Owner's address:	
	97562 Pirates Point Rd, Yulee, FL 32097	
	Phone: [REDACTED]	Email: [REDACTED]
	Signature (authorizing initiation of the process): <i>Jodi Howard</i>	
	If the property is under contract, provide a copy of the contract	

- TO BE FILLED OUT BY P&Z STAFF -

Pre-Application Meeting date: 6/21/2023	Anticipated Application date: 7/28/2023
CMI date, time, and location: July 18, 2023 at City Hall 6:00pm	
ADDITIONAL INFORMATION NEEDED:	
SUBMITTAL ITEMS WAIVED BY DIRECTOR:	



SANDY SPRINGS™
GEORGIA

Case No.: **U23-0002**
Planner's initials: **LSW**

APPLICATION FORM

APPLICATION	Purpose of the Application:
	Conditional Use - Drive Thru to support new bank branch
	Check all that apply:
	☐ Zoning Map Amendment (Rezoning) ☒ Conditional Use Permit
	Detailed request:
	Applicant seeks a conditional use permit to develop a bank location at the Property

COMMUNITY MEETING I REPORT	Date and location of CMI: 7.18.23 at City Hall	
	Beginning time: 6:00	End time: 7:00
	Summary of concerns discussed:	
	Traffic and access questions were discussed	
	Desire for nice landscaping was expressed	
	Does the Application address the concerns discussed at the CMI? ☒ Yes ☐ No	
	Explain:	
	Applicant will continue to work with staff and community regarding access into the Property	

- TO BE FILLED OUT BY P&Z STAFF -

Application date:	Tentative Planning Commission date:
CMII date and time:	Tentative Mayor and City Council date:
OFFICIAL REQUEST (FOR PUBLICATION):	

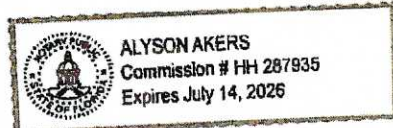


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AUTHORIZATION FORM – PART I

A- The property owner must fill out the following section and have it notarized. If a property has multiple owners, each owner must separately fill out a copy of the Authorization Form.

Owner states under oath that he/she is the owner of the property described in the attached legal description, which is made part of this Application.	
Owner's name: Evans/Roswell Properties LLC	Sworn and subscribed before me this <u>14</u> th day of <u>July</u> 20 <u>23</u> Notary public: <u>[Signature]</u> Seal:  Commission expires:
Address: 97562 Pirates Point Road	
City, State, Zip Code: Yulee, FL 32097	
Email address: [Redacted]	
Phone number: [Redacted]	
Owner's signature: <u>[Signature]</u>	

B- If the Applicant is *not* the current owner of the subject property:
Fill out the following section, check the appropriate statement, and have it notarized.

Applicant states under oath that:	
☐ He/she is the executor or Attorney-in-Fact under a Power-of-Attorney for the owner (attach a copy of the contract); or ☒ He/she has an option to purchase the subject property (attach a copy of the contract); or ☐ He/she has an estate of years which permits the Applicant to apply (attach a copy of the lease)	
Applicant's name: <u>Jennifer Hume</u>	Sworn and subscribed before me this <u>25</u> th day of <u>JULY</u> 20 <u>23</u> Notary public: <u>[Signature]</u>  My Commission Expires:
Company name: Fifth Third Bank	
Address: c/o Dillard Sellers 1776 Peachtree Street, Suite 415-S	
City, State, Zip Code: Atlanta, GA 30309	
Email address: jsellers@dillardsellers.com	
Phone number: [Redacted]	
Applicant's signature: <u>[Signature]</u>	

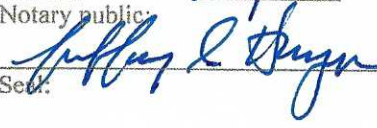


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GEORGIA

AUTHORIZATION FORM – PART II

C- If an agent or attorney will represent the owner and/or the Applicant:
Fill out the following section and have it notarized.

Agent's name:	Julie Sellers
Company:	Dillard Sellers
Address:	1776 Peachtree Street #415-S
City, State, Zip Code:	Atlanta, GA 30309
Email address:	jsellers@dillardsellers.com
Phone number:	[REDACTED]
Agent's signature:	
Applicant's signature:	

Sworn and subscribed before me this
<u>24th</u> day of <u>July</u> 20 <u>23</u>
Notary public:

Set:
Jeffrey S. Haymore NOTARY PUBLIC Cobb County State of Georgia My Comm. Expires 07/26/2025
Commission expires: <u>7/26/2025</u>



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DISCLOSURE OF CONTRIBUTION FORM

Within the two (2) years immediately preceding the filing of this Application, have you made any campaign contributions aggregating \$250.00 or more or made gifts having an aggregate value of \$250.00 to the Mayor or any member of the City Council? ☐ Yes ☒ No

List all individuals or business entities which have an ownership interest in the property which is the subject of this Application:

Campaign Contributions:

Name of Government Official	Total Dollar Amount	Date of Contribution	Enumeration and Description of Gift Valued at \$250.00 or more

The undersigned acknowledges that this disclosure is made in accordance with the Official Code of Georgia, Section 36-67A-1 et. seq. Conflict of interest in zoning actions, and that the information set forth herein is true to the undersigned's best knowledge, information and belief.

Name: 	
Signature: Jeff Wagner VP-Real Estate Manager	Date: 7.24.2023

Note: Each party involved in the Application must sign an individual copy of this form.



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GEORGIA

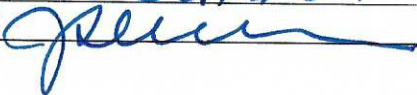
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Name: Julie Sellers / Dillard Sellers	
Signature: 	Date: 7/24/23

Note: Each party involved in the Application must sign an individual copy of this form.



SANDY SPRINGS™

GEORGIA

DISCLOSURE OF CONTRIBUTION FORM

Within the two (2) years immediately preceding the filing of this Application, have you made any campaign contributions aggregating \$250.00 or more or made gifts having an aggregate value of \$250.00 to the Mayor or any member of the City Council? ☐ Yes ☒ No

List all individuals or business entities which have an ownership interest in the property which is the subject of this Application:

Evans/Roswell Properties, LLC

Campaign Contributions:			
Name of Government Official	Total Dollar Amount	Date of Contribution	Enumeration and Description of Gift Valued at \$250.00 or more

The undersigned acknowledges that this disclosure is made in accordance with the Official Code of Georgia, Section 36-67A-1 et. seq. Conflict of interest in zoning actions, and that the information set forth herein is true to the undersigned's best knowledge, information and belief.

Name:	Jodi Downs
Signature:	Jodi Downs
Date:	14 July 2023

Note: Each party involved in the Application must sign an individual copy of this form.

Letter of Intent and Conditional Use Analysis

City of Sandy Springs

Applicant:

Fifth Third Bank
c/o Dillard Sellers

Property:

6420 Roswell Road
Sandy Springs, Georgia 30328

Acreage:

+/- 0.78

Parcel ID: 17 0088000010545

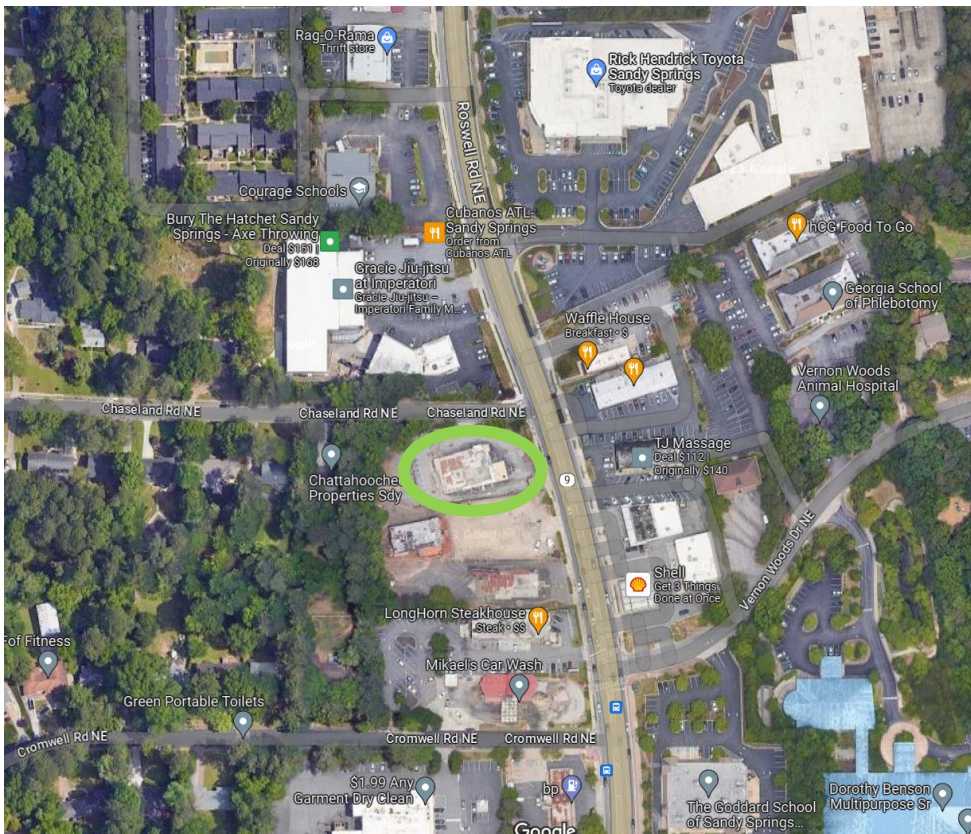
Submitted for Applicant by:

Julie L. Sellers
DILLARD SELLERS
1776 Peachtree Street NW, Suite 415-S
Atlanta, Georgia 30309
(404) 665-12422
jsellers@dillardsellers.com

Introduction

Applicant, Fifth Third Bank, requests approval of this application for a conditional use permit to develop a new bank location at 6420 Roswell Road, Sandy Springs, Georgia (the “Property”) to include a drive thru. The Property is zoned CX-3 (Commercial Mixed Use). A bank is included within the definition of “Office”, a permitted use in the CX-3 zoning district. *See*, Div. 7.5.8 and Div 7.2. However, a drive through facility as an accessory use in CX-3 requires approval of a conditional use permit. *See*, Div. 7.2.

The Property is at the corner of Roswell Road and Chaseland Street. Nearby commercial uses include a paint store, restaurants, vape shop, liquor store, and gas station. The Property is circled in green below:



Street view from Roswell Road:



Development Details

Fifth Third Bank ranks in the top 15 of the largest banks in the US with roots dating back 165 years. Today, Fifth Third is expanding its presence in Georgia and selected the Property as the location to service clients in Sandy Springs. The banking use is an ideal way to activate this vacant parcel while being an attractive and quiet neighbor to the area residents.

As reflected in the submitted site plan, the bank is a modest sized (1,900 sq. ft), one-story building. The architecture is light and airy with extensive glass windows and light-colored brick exterior. Landscaping will enhance the aesthetic appearance along both Roswell Road and Chaseland Street. The 14 parking spaces are adequate to provide for the employees and customers. When designing the site, care was taken to comply with the City's development regulations and avoid the need for variances. The hours of operation for the lobby and drive-thru are typically Monday – Thursday 9:00 a.m. -5:00 p.m., Friday 9:00 a.m. – 6:00 p.m., and Saturday 9:00 a.m. - noon. Customers will enjoy the opportunity to conduct business in a relaxed atmosphere similar to a coffee shop. The drive-thru windows are needed to provide for customers who need to transact business from their cars for a variety of reasons.

The design of the site includes the 50-foot transition from the rear property line with a 30-foot landscaped buffer. This area provides adequate separation from the residentially zoned parcels adjacent on Chaseland Street. The Roswell Road access is right in, right out restricted access. The access from Chaseland Street is located to reduce any potential for traffic congestion.

The development of the Property for bank use is an appropriate neighbor for the residential uses nearby. The bank is a low intensity use with no noise or smells. The lack of commercial deliveries that are common with other commercial uses is an additional benefit to the surrounding residents. The landscaping and amenity space will enhance the pedestrian experience and activate this vacant corner.

Conditional Use Analysis Criteria

- 1. The use is allowed as a Conditional Use in the respective zoning district (see Div. 7.2).**
Yes, the bank use is authorized in the CX-3 zoning district by right and the accessory use of a drive-thru facility requires the conditional use permit.
- 2. The use complies with the applicable specific use standard listed in Article, if any, without the granting of any Variance.**
Yes, the site plan reflects a design that complies with the standards, including Sec 7.8.3 for Drive-Thru Facilities, without granting a variance.
- 3. The use is compatible with adjacent uses in terms of location, scale, site design, hours of operation, and operating characteristics.**
Yes, the banking drive-thru facility is compatible with the adjacent uses. Along Roswell Road there are more intensive commercial uses from a traffic, noise, smell, and delivery standpoint. The scale of the drive-thru facility is modest with two lanes and operating hours that end by 5:00 most days. This quiet use is an ideal neighbor to be in close proximity to nearby residential uses.

4. **Any significant adverse impacts resulting from the proposed use in the affected area will be effectively mitigated or offset.**

The banking drive-thru facility will not create any adverse impacts. In light of the other commercial uses allowed by right at the Property, the banking use with a drive-thru is far less impactful on the surrounding area.

5. **The City and other service providers will be able to provide sufficient public facilities and services including schools, road, recreation facilities, wastewater treatment. Water supply and stormwater facilities, police, fire and emergency medical services, while maintaining sufficient levels of service to existing development.**

The City and service providers are able to provide sufficient services for the bank with the accessory drive-thru facility. Based on the proposed use of the Property, water, police, fire and emergency medical services will all be less than other types of allowable commercial uses at the Property.

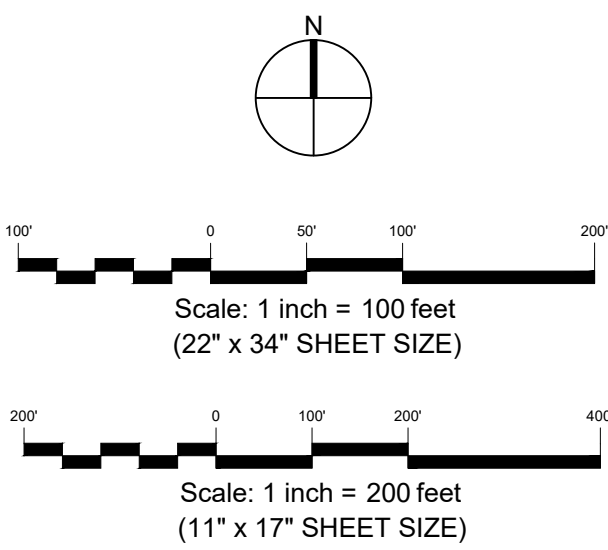
Conclusion

For the foregoing reasons, Fifth Third Bank respectfully requests that the City of Sandy Springs approve the Conditional Use Permit. If there are any questions about this request, please do not hesitate to contact me at 404-665-1242 or jsellers@dillardsellers.com



1 SITE MAP

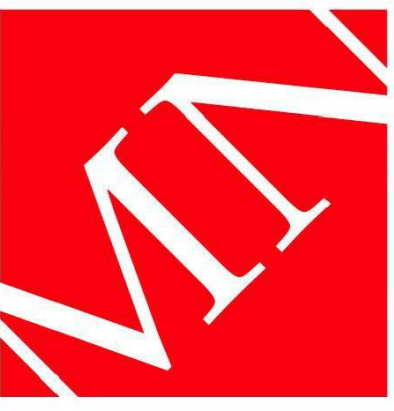
SEE GRAPHIC SCALE



LEGEND:

- PROPERTY LINE
- EXISTING BUILDING
- FLOOD ZONE (ALSO SEE FEMA MAP)
- 400' LIMIT FROM SUBJECT PROPERTY
- EXISTING FENCE

NOTE:
SEE SITE PLAN AND SITE
DATA TABLE ON L1.0 FOR
ADDITIONAL INFORMATION



MOODY•NOLAN
BARLOW MOTORS BUILDING
40 W. CENTRAL PKWY • FIRST FL
CINCINNATI, OH 45202
PHONE: (513) 914-5835



5TH/3RD BANK SANDY SPRINGS

6420 ROSWELL ROAD
SANDY SPRINGS, GEORGIA 30328

for

FIFTH THIRD BANK

PROGRESS
DRAWING
NOT FOR
CONSTRUCTION

#	DATE	CHANGE DESCRIPTION

DRAWING TITLE: SITE MAP

07/26/2023

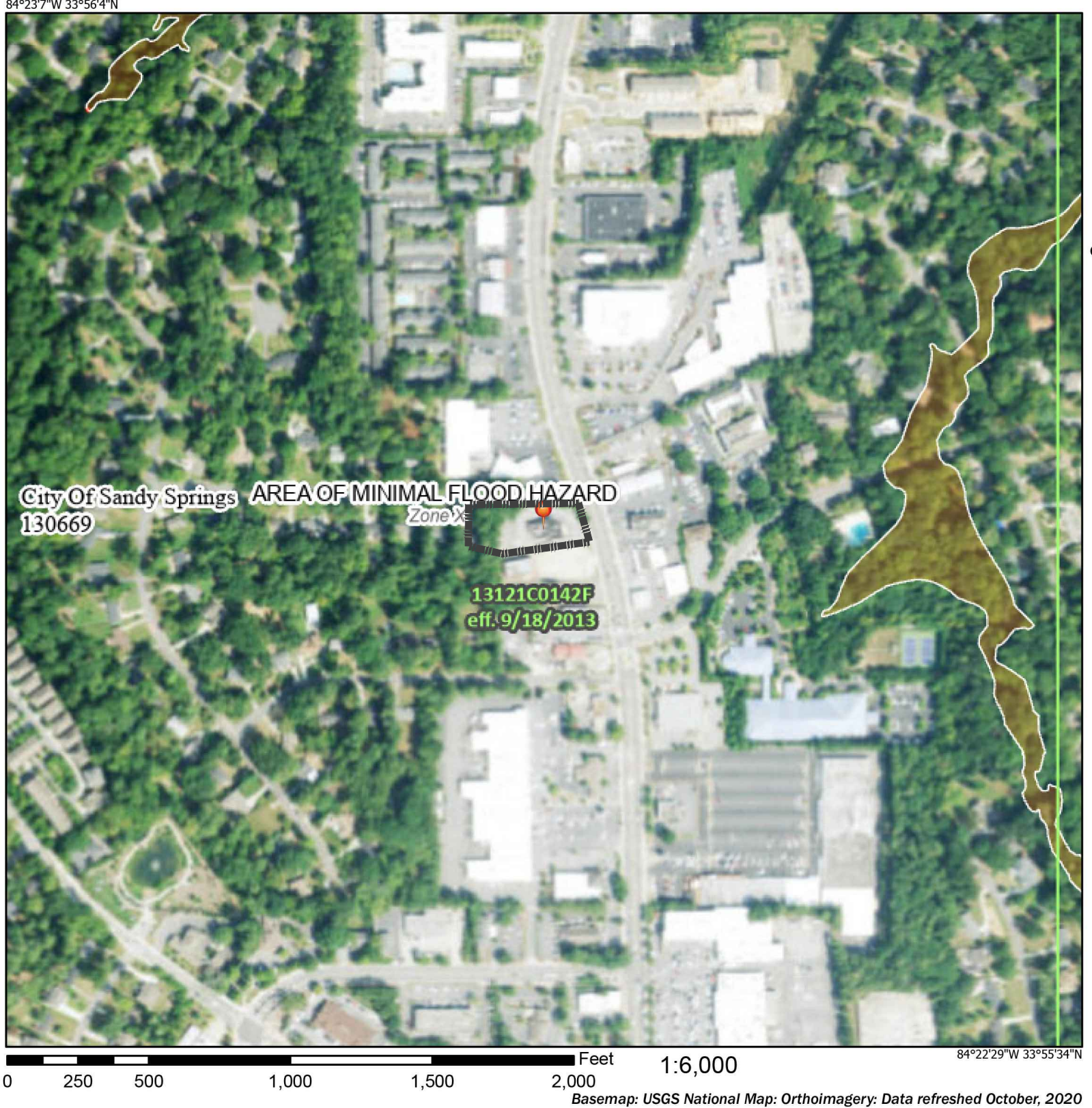
DRAWN BY: KS / CM / MB CHECKED BY: KG / JH

MOODY NOLAN PROJECT #: 220771.14

L0.0

Conditional Use Permit Submittal

National Flood Hazard Layer FIRMette



Legend

SEE FIS REPORT FOR DETAILED LEGEND AND INDEX MAP FOR FIRM PANEL LAYOUT

SPECIAL FLOOD HAZARD AREAS
Without Base Flood Elevation (BFE)
Zone X, V, VE, AR
With BFE or Depth Zone AE, AO, AH, VE, AR
Regulatory Floodway

OTHER AREAS OF FLOOD HAZARD
0.2% Annual Chance Flood Hazard, Areas of 1% annual chance flood with average depth less than one foot or with drainage areas of less than one square mile Zone X
Future Conditions 1% Annual Chance Flood Hazard Zone X
Area with Reduced Flood Risk due to Levee. See Notes. Zone X
Area with Flood Risk due to Levee Zone D

OTHER AREAS
NO SCREEN Area of Minimal Flood Hazard Zone X
Effective LOMRs
Area of Undetermined Flood Hazard Zone D

GENERAL STRUCTURES
Channel, Culvert, or Storm Sewer
Levee, Dike, or Floodwall

Cross Sections with 1% Annual Chance Water Surface Elevation
Coastal Transect
Base Flood Elevation Line (BFE)
Limit of Study
Jurisdiction Boundary
Coastal Transect Baseline
Profile Baseline
Hydrographic Feature

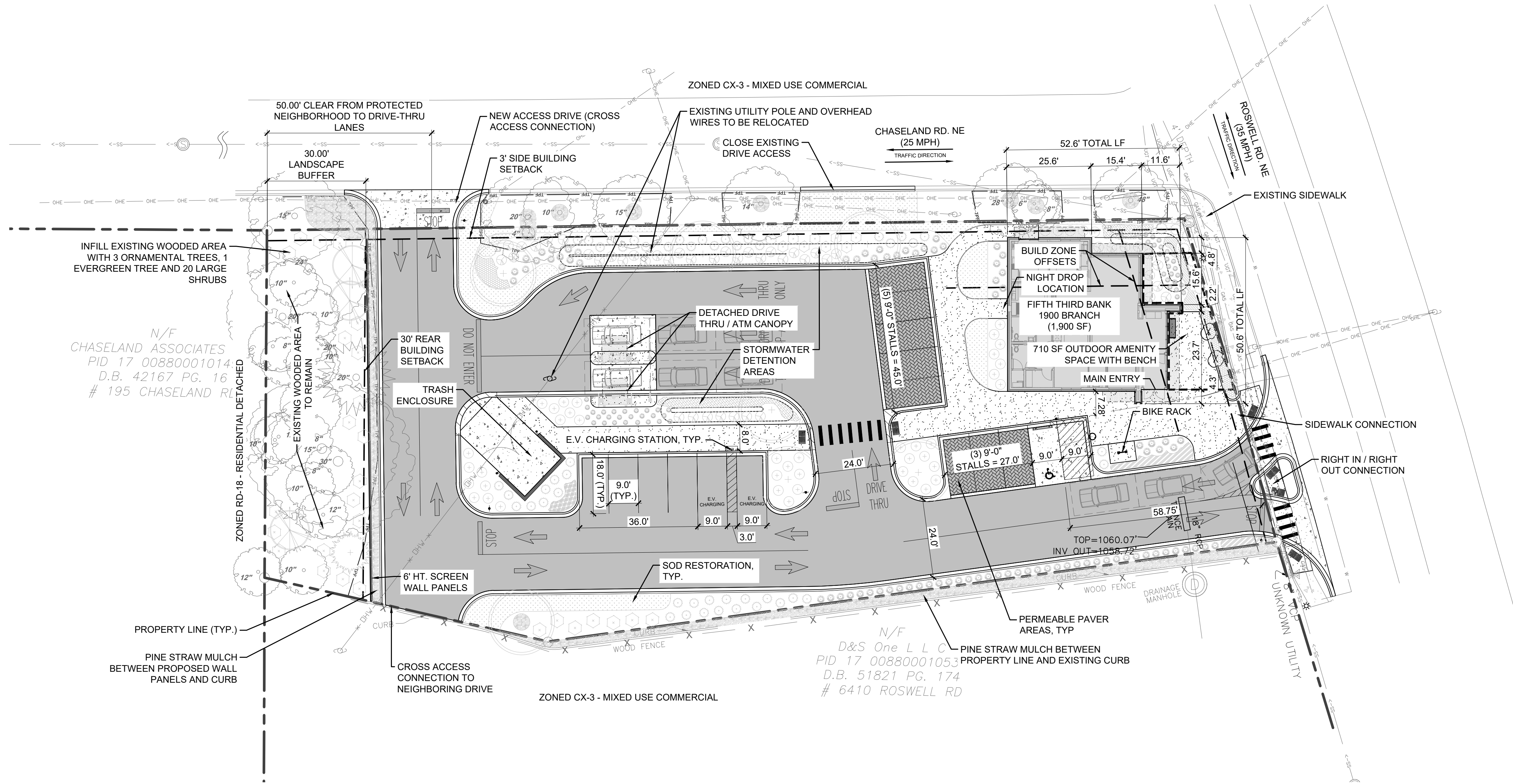
MAP PANELS
Digital Data Available
No Digital Data Available
Unmapped

The pin displayed on the map is an approximate point selected by the user and does not represent an authoritative property location.

This map complies with FEMA's standards for the use of digital flood maps if it is not void as described below. The basemap shown complies with FEMA's basemap accuracy standards.

The flood hazard information is derived directly from the authoritative NFHL web services provided by FEMA. This map was exported on 12/6/2022 at 2:37 PM and does not reflect changes or amendments subsequent to this date and time. The NFHL and effective information may change or become superseded by new data over time.

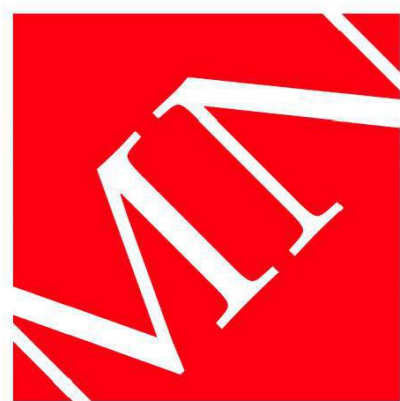
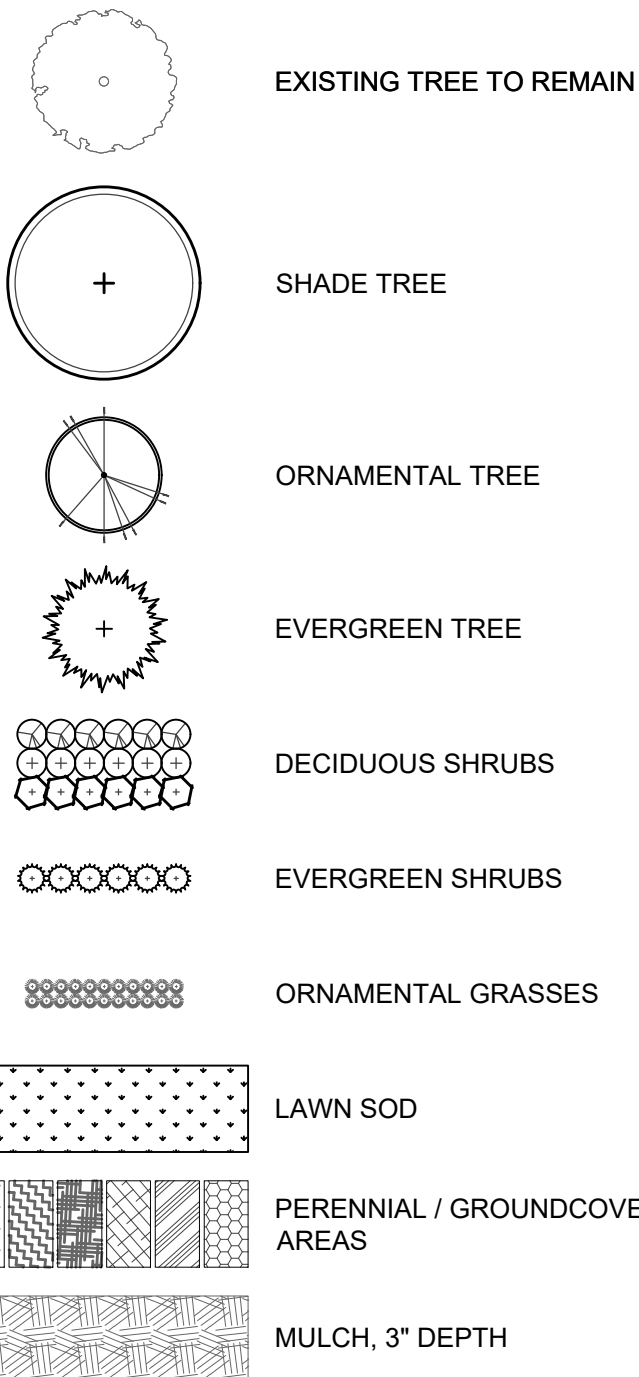
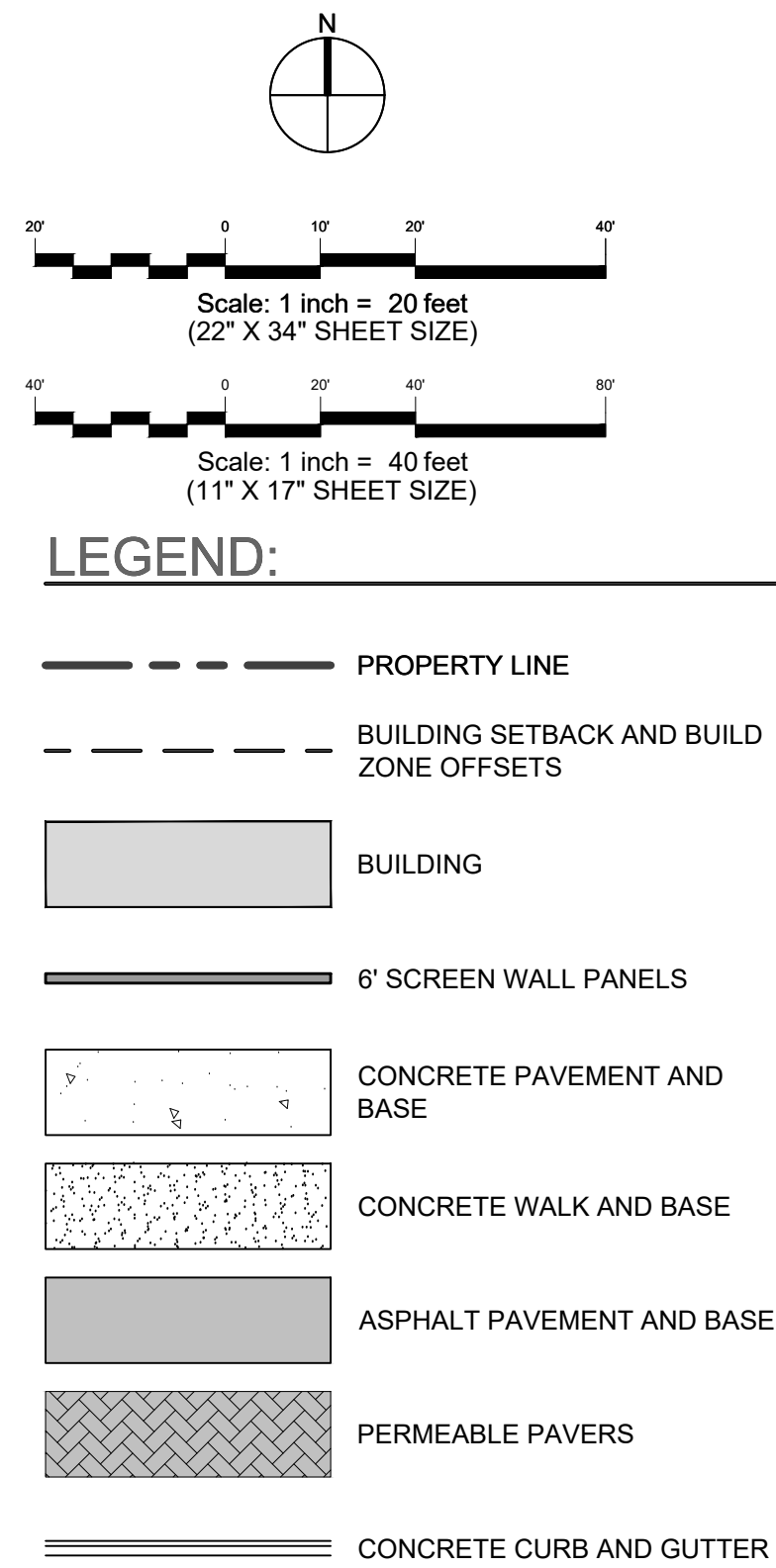
This map image is void if the one or more of the following map elements do not appear: basemap imagery, flood zone labels, legend, scale bar, map creation date, community identifiers, FIRM panel number, and FIRM effective date. Map images for unmapped and unmodernized areas cannot be used for regulatory purposes.



SITE DATA	
Site Address	6420 Roswell Rd. NE
Building Area	1,900 SF (6%)
Site Area	33,561 SF or 0.77 Acres
Existing Use	Commercial
Proposed Use	Bank with Drive Through
Zoning	CX-3 Commercial Mixed Use (Corridor and Node District)
Zoning (North, East and South)	CX-3 Commercial Mixed Use
Zoning (West)	RD-18 Residential Detached (Protected Neighborhood District)
Roswell Rd. / Georgia Route 9	GDOT Jurisdiction
Chaseland Rd.	Sandy Springs
Wetlands	No observable wetlands on site
Proposed Streets	No proposed streets on site
State Waters	No State Waters and associated buffers on site
Community Wastewater Facilities	No community wastewater facilities on site including septic fields
Parking Data	
	1 Stall per 300 SF of gross floor area. 1,900 SF / 300 = 6.3 Stalls required. Stalls of Excess of required to be permeable.
Parking Requirements	14 Stalls (Includes 2 EV stalls) + 1 ADA (8 stalls exceeding requirement are permeable)
Parking Provided	8%
	9'x18' (90 degree with 24' drive aisle) Up to 15% of req. stalls can be compact (8'x16')
Parking Space Size	
Parking Setback Required	20' primary street and 10' side street
Parking Setback Provided	39' primary street and 10' side street

Site Requirements	
Lot coverage*	85% max.
* 100% credit for permeable pavers	
Lot coverage proposed (excludes permeable paver areas)	22,087 SF / 33,561 SF = 66% proposed (10,071 SF landscape area + 1,173 permeable paver area = 11944 SF permeable area)
Outdoor Amenity Space (OAS) Requirement	Requires 2% of lot area - 33561 SF = 671 SF required, 50% of OAS must be landscaped and 1 seat per 500 SF required.
Outdoor Amenity Space Requirement	710 SF OAS provided near main entry, 60% of OAS landscape (425 SF) and (1) 6' bench provides seating for 3.
Detention Requirements	Property is subject to Georgia Stormwater Management Manual; stormwater detention and volume control (BMPs) are required.
Detention / Volume Control Provided	A combination of permeable pavers and rain gardens to be provided to meet requirements. Supplemental detention storage will be provided underground.
Flood Zone	Zone X
Building Requirements	
Build to Zone	3' min/ 20' max. (Primary and side)
% of building façade in primary street build-to-zone	80%
% Provided	82% (41.5' of 50.6' overall facade)
% of building façade in side street build-to-zone	40%
% Provided	78% (41.0' of 52.6' overall facade)
Building Setback - Primary (East) and Side (North) Street	3'
Building Setback - Side (South)	0'
Building Setback - Rear (West)	30' for protected neighborhood transitions over 200' lot depth
Building Height	1 Story

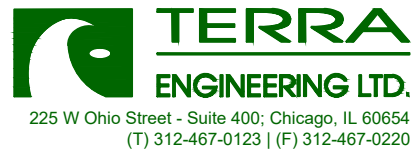
Landscape Requirements	30' deep with a 6' wall 25' from property line (no fence allowed), (8) 6' evergreens, (6) 2" understory and and (30) 3' shrubs per 100' of buffer. Site has 105' of buffer. (Required - Wall with 8 evergreen, 6 understory and 30 shrubs.)
Neighborhood Transition Buffers	Existing 30' wooded area along west property line to remain as buffer.
Neighborhood Transition Buffer Landscape Provided	Proposed 6' wall proposed 31' from property line to save existing landscape buffer to remain.



MOODY•NOLAN

BARLOW MOTORS BUILDING
40 W. CENTRAL PKWY • FIRST FL
CINCINNATI, OH 45202

PHONE: (513) 914-5835



5TH/3RD BANK SANDY SPRINGS

6420 ROSWELL ROAD
SANDY SPRINGS, GEORGIA 30328

for
FIFTH THIRD BANK

PROGRESS
DRAWING
NOT FOR
CONSTRUCTION

#	DATE	CHANGE DESCRIPTION

DRAWING TITLE:

SITE PLAN

07/26/2023

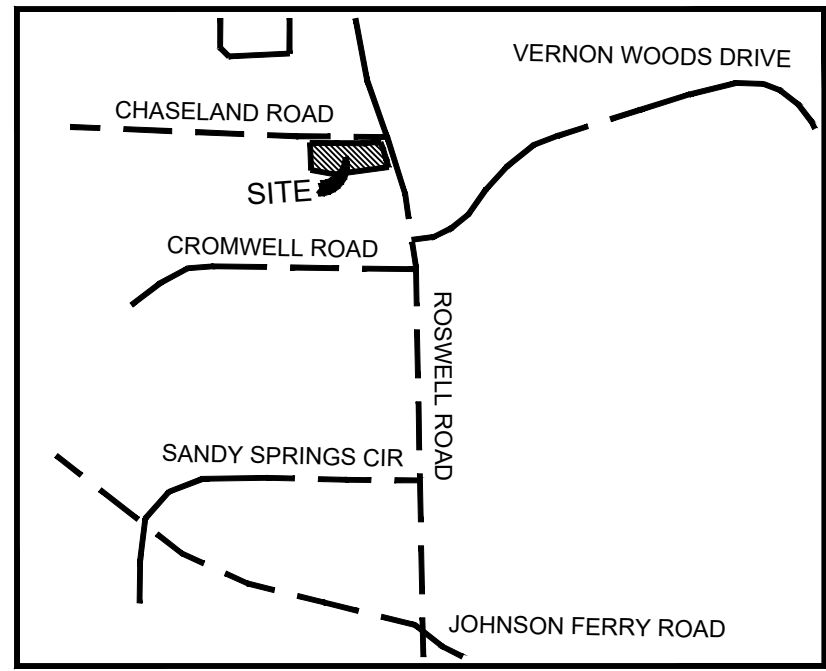
DRAWN BY: KS / CM / MB

MOODY NOLAN PROJECT #: 22071.14

L1.0

Conditional Use Permit Submittal

SITE MAP N.T.S.



FOR CLERK OF COURT



Commercial Real Estate
Due Diligence Management
3465 South Arlington Rd Suite E#183
Akron, OH 44312
330.294.1077
www.amnational.net

PRESS CTRL &
CLICK HERE
TO REQUEST
A QUOTE

ALTA/NSPS Land Title Survey

6420 ROSWELL ROAD
SANDY SPRINGS GA
30328
COUNTY OF FULTON

Fifth Third Bank, National Association, a federally chartered institution; National Title Insurance of New York, INC.;
M. Clare McMahon MCSHANE & BOWIE, PLC
; and American National, LLC);

This is to certify that this map or plat and the survey on which it is based were made in accordance with the 2021 Minimum Standard Detail Requirements for ALTA/NSPS Land Title Surveys, jointly established and adopted by ALTA and NSPS, and includes Items 1, 2, 3, 4, 5, 6a, 6b, 7a, 7b, 7c, 8, 9, 10, 11a, 11b, 13, 14, 16, 17, 19, 20 of Table A thereof. The fieldwork was completed on May 16, 2023.
Date of Plat or Map: JUNE 10, 2023

Surveyor's signature
John E Lutz RPLS# 3097 and
seal with Registration/License Number
Jutz@ALTASurveyPro.com



Network reference # 20230282

SURVEY NOTES:

- All iron pins are 1/2" Rebar unless otherwise noted.
- Equipment used: GEOMAX ZOOM 90 TOTAL STATION and GEOMAX ZENITH 60
- GPS DATA was collected using DUAL Frequency receiver, Real-time kinematic positioning (Base Rover)
- This plat has been calculated for closure and is found accurate within one foot in 1,157,853 feet.
- This plat subject to all easements public and private.

This plat is a retracement of an existing parcel or parcels of land and does not subdivide or create a new parcel or make any changes to any real property boundaries. The recording information of the documents, maps, plats, or other instruments which created the parcel or parcels are stated hereon. RECORDATION OF THIS PLAT DOES NOT IMPLY APPROVAL OF ANY LOCAL JURISDICTION, AVAILABILITY OF PERMITS, COMPLIANCE WITH LOCAL REGULATIONS OR REQUIREMENTS. NOR SUITABILITY FOR ANY USE OR PURPOSE OF THE LAND. Furthermore, the undersigned land surveyor certifies that this plat complies with the minimum technical standards for property surveys in Georgia as set forth in the rules and regulations of the Georgia Board of Registration for Professional Engineers and Land Surveyors and as set forth in O.C.G.A. Section 15-6-67.

FIELD DATE 05/28/2023

LSF001378

Legal Description

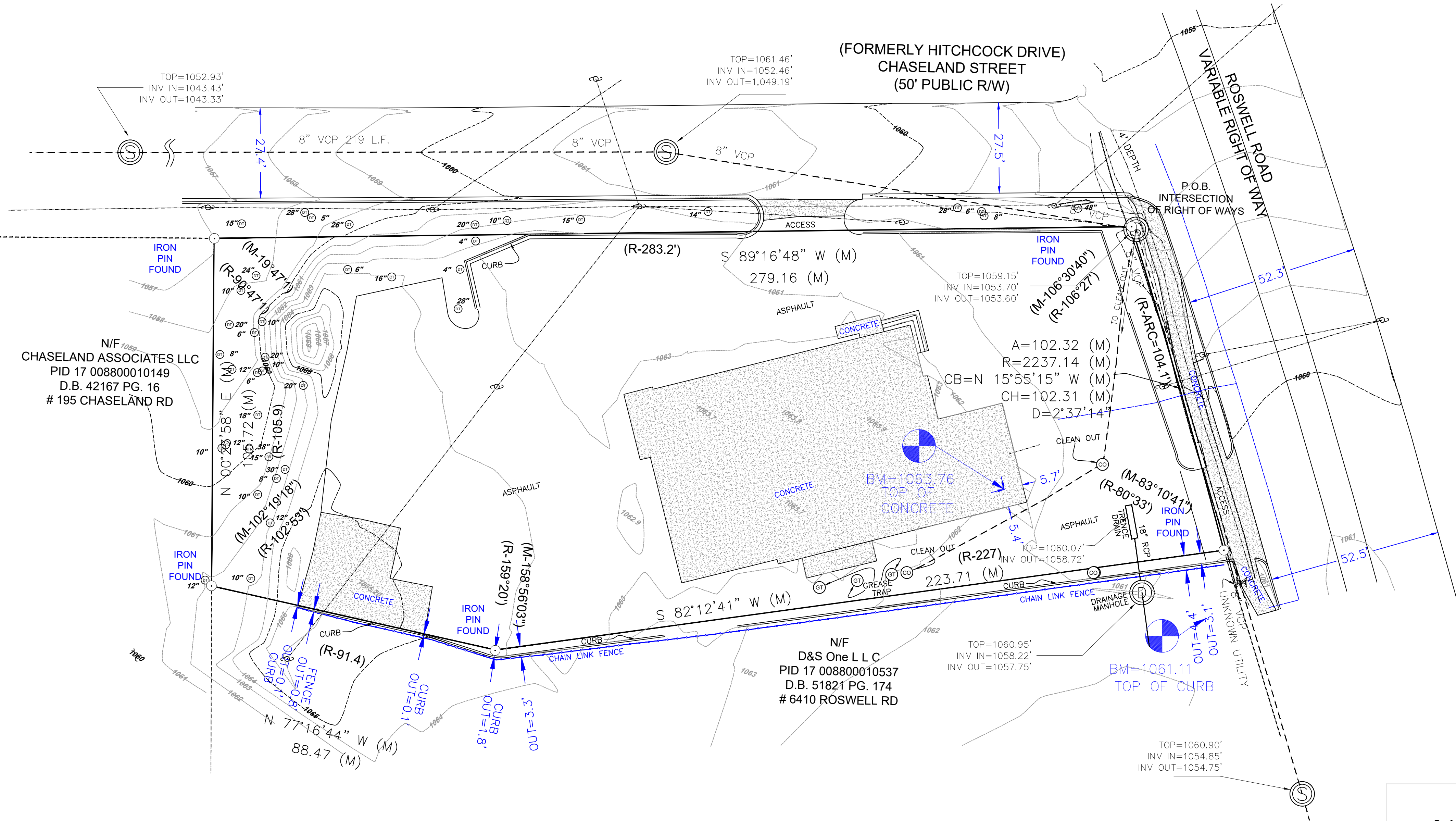
All that tract and parcel of land bring and being in Land Lot 88 of the 17th District of Fulton County, Georgia as per plat recorded in Plat Book 94, Page 106, Fulton County Records, and being more particularly described as follows:

BEGINNING at an iron pin at the intersection formed by the south side of Chaseland Street, the same having a 50 foot right of way, with the southwest side of Roswell Road, the same having a 65 foot right of way, running thence westerly along the south side of Chaseland Street 283.2 feet to an iron pin, thence southerly forming an interior angle of 90 degrees 47 minutes with the last mentioned course 105.9 feet to an iron pin; thence southeasterly forming an interior angle of 102 degrees 53 minutes with the last mentioned course 91.1 feet to an iron pin; thence northeasterly forming an interior angle of 159 degrees 20 minutes with the last mentioned course 227 feet to an iron pin on the southwest side of Roswell Road, running thence northwesterly along the southwest side of Roswell Road an arc distance of 104.1 feet to an iron pin and the point of beginning, being more fully shown on plat of survey for Charles Gary Evans, made by Alvin E. Vaughn, Registered Land Surveyor dated January 9, 1986.

LESS AND EXCEPT from the above described property that portion of the property conveyed by that certain Order and Judgment - City of Sandy Springs, Georgia, A Municipal Corporation vs. The hereinafter described lands and rights in lands, Charles Gary Evans c/o/a C. Gary Evans c/o/a Gary Evans; 6420 Roswell Road, Inc.; et al, being Civil Action File No. 2013 CV 228248, dated March 13, 2013, filed for record January 20, 2015 at 12:39 p.m., recorded in Deed Book 54550, Page 696, Records of Fulton County, Georgia.

Deed book 54550, Pagee 696 references "City of Sandy Springs Project No T-0012" (Not legible in title commitment)

The described property is the same property as insured in the title commitment, BY NATIONAL TITLE INSURANCE OF NEW YORK, INC., commitment number 2-42382 and the effective date February 8, 2023 at 5:00 p.m.



Surveyor's Notes:

1. No observable evidence of earth moving work, building construction or building additions within recent months.
2. No observable evidence of changes in street right of way lines completed, and available from the controlling jurisdiction and no observable evidence of recent street or sidewalk construction or repairs.
3. Property has physical access to chaseland street, a public right of way and roswell road a public right of way.
4. All statements within the certification, and other references located elsewhere hereon, related to: utilities, improvements, structures, buildings, party walls, parking, easements, servitudes, and encroachments, are based solely on above ground, visible evidence, unless another source of information is specifically referenced hereon.
5. In regards to ALTA Table A Item 11(a), underground utilities located by above ground structures and locations provided by: Underground Detective, dated 4/26/23. Surveyor make no guarantee this survey shows all such utilities in the area.
6. There is no visible evidence of cemeteries on the subject property at the time of survey.
7. Basis of bearings: Georgia State Plane Coordinates, North Zone.
8. There were no wetland markers observed at time of survey.
9. DATUM = NAVD88
10. Total = 33,560 SF, 0.77043 AC

COA# LSF001378

SURVEYORS CERTIFICATION

This plat is a retracement of an existing parcel or parcels of land and does not subdivide or create a new parcel or make any changes to any real property boundaries. The recording information of the documents, maps, plats, or other instruments which created the parcel or parcels are stated hereon. RECORDATION OF THIS PLAT DOES NOT IMPLY APPROVAL OF ANY LOCAL JURISDICTION, AVAILABILITY OF PERMITS, COMPLIANCE WITH LOCAL REGULATIONS OR REQUIREMENTS. NOR SUITABILITY FOR ANY USE OR PURPOSE OF THE LAND. Furthermore, the undersigned land surveyor certifies that this plat complies with the minimum technical standards for property surveys in Georgia as set forth in the rules and regulations of the Georgia Board of Registration for Professional Engineers and Land Surveyors and as set forth in O.C.G.A. Section 15-6-67.

DATE OF PLAT 07/27/2023

John E. Lutz R.L.S. SEAL #3097 *John E. Lutz* 07/06/2023

Legend of Symbols & Abbreviations

LEGEND:	
	Property Corner
	IPF = Iron Pin Found
	IPS = Iron Pin Set 1/2" RB
	Bollard
	SS manhole
	SS Cleanout
	Water Valve
	Fire Hydrant
	Power Pole
	Electric Transformer
	Wood Fence line
	Chainlink Fence line
	Property line
	ROW line
	Easement line
	Gas line
	Sewer line
	Overhead Power line
	Underground Power line
	UGT = Underground Telephone
	Water line
	Trelline
	Concrete
	Building

Encroachment Statement

NO OBSERVABLE ENCROACHMENT

SITE NAME:

6420 Roswell Road,
Sandy Springs, GA
30328

SITE ADDRESS:
6420 ROSWELL ROAD
SANDY SPRINGS GA, 30328



DRAWN BY: SDS

APPROVED BY: JEL

DATE DRAWN: 06/08/23

JOB NO: 2305006

ALTA/NSPS LAND TITLE SURVEY

This survey prepared in accordance with the "2021 Minimum Standard Detail Requirements for ALTA/NSPS Land Title Surveys" (Effective February 23, 2021)

REV.	DESCRIPTION	BY	DATE
0	PRELIM	SDS	05/12/23
1	COMMENTS	JEL	06/12/23
2	COMMENTS-CLIENT	JEL	07/05/23

SHEET NUMBER:

REVISION:

0

FOR CLERK OF COURT

TITLE NOTES

Commitment for Title Insurance issued by NATIONAL TITLE INSURANCE OF NEW YORK, INC..
PREPARED FOR: M. Clare McMahon MCSHANE & BOWIE, PLC

COMMITMENT NO.
2-42382
YOUR NO.

EFFECTIVE DATE OF COMMITMENT:
February 8, 2023 at 5:00 p.m.

Notes Corresponding to Schedule B

SCHEDULE B - PART II

3. (f) Right-of-Way Deed and Easement from Carl M. Sewell to Fulton County - a political subdivision of the State of Georgia, dated December 4, 1959, filed for record December 8, 1959 at 9:45 a.m., recorded in Deed Book 3522, Page 772, Records of Fulton County, Georgia.
(DOES NOT APPLY OR AFFECT)(TERMINATED UPON CONSTRUCTION)
- (g) Right-of-Way Easement from Deanne D. Hall to Georgia Power Company, dated March 3, 1964, filed for record May 5, 1964 at 10:56 a.m., recorded in Deed Book 4588, Page 344, aforesaid Records.
(APPLIES AND AFFECTS)(BLANKET IN NATURE)(NOT PLOTTABLE)
- (h) Sewer Easement from Deanne D. Hall to Fulton County, Georgia, dated September 16, 1968, filed for record October 15, 1968 at 2:28 p.m., recorded in Deed Book 4970, Page 442, aforesaid Records.
(APPLIES AND AFFECTS)(NO WIDTH GIVEN)(NOT PLOTTABLE)
- (i) Sewer Easement from Myer Caplan and Norman Rogin to Fulton County, Georgia, dated September 18, 1968, filed for record October 24, 1968 at 10:52 a.m., recorded in Deed Book 4974, Page 395, aforesaid Records.
(APPLIES AND AFFECTS)(NO WIDTH GIVEN)(NOT PLOTTABLE)
- (j) Right-of-Way Easement from Burger Chef Systems, Inc. to Georgia Power Company, dated October 21, 1970, filed for record December 8, 1970 at 3:06 p.m., recorded in Deed Book 5318, Page 4, aforesaid Records.
(APPLIES AND AFFECTS)(BLANKET IN NATURE)(NOT PLOTTABLE)
- (k) Easement from Mexican Specialty Foods, Inc. to Georgia Power Company, dated July 17, 1985, filed for record February 10, 1986 at 10:04 a.m., recorded in Deed Book 9955, Page 306, aforesaid Records.
(APPLIES AND AFFECTS)(BLANKET IN NATURE)(NOT PLOTTABLE)

NOTE: The above item may be removed or modified upon further examination and/or survey review.

- (l) Easement from Jack Black to Georgia Power Company, dated September 30, 1985, filed for record February 10, 1986 at 10:04 a.m., recorded in Deed Book 9955, Page 307, aforesaid Records.
(DOES NOT APPLY OR AFFECT)

- (m) Conveyance of Access Rights from Mexican Specialty Foods Inc. DBA La Paz Restaurant to Department of Transportation, State of Georgia, dated November 6, 1986, filed for record November 6, 1986 at 4:26 p.m., recorded in Deed Book 10426, Page 103, aforesaid Records.
(NOT PLOTTABLE)(INDETERMINABLE WITHOUT REFERENCED PLANS BY J.S. ROSS AND ASSOCIATES SHEET#84097)

- (n) Easements as contained in that certain Order and Judgment - City of Sandy Springs, Georgia, A Municipal Corporation vs. The hereinafter described lands and rights in lands, Charles Gary Evans a/k/a C. Gary Evans a/k/a Gary Evans: 6420 Roswell Road, Inc., et al, being Civil Action File No. 2013 CV 228248, dated March 13, 2013, filed for record January 20, 2015 at 12:39 p.m., recorded in Deed Book 54550, Page 676, aforesaid Records.

- (NOT PLOTTABLE) (INDETERMINABLE WITHOUT REFERENCED STATE OF GEORGIA DEPARTMENT OF TRANSPORTATION - RIGHT OF WAY MAP-PROJECT NO. CS5TP-0006-00(728))

- (o) Restrictions as contained in that certain Final Order - City of Sandy Springs vs. 6420 Roswell Rd., Inc. d/b/a Flashers; Harry "Mario" Freese; et al, being Civil Action File No. 2011 CV 207162, dated June 4, 2019, filed for record June 4, 2019 at 3:07 p.m., aforesaid Records; but omitting any restriction based on race, color, religion, sex, handicap, familial status, or national origin unless and only to the extent that said covenant (a) is exempt under Chapter 42, Section 3607 of the United States Code or (b) relates to handicap but does not discriminate against handicapped persons.

NOTE: The aforementioned appears to involve a prior occupant at subject property.

(NOT A MATTER OF SURVEY)

NOTE: The above item may be removed or modified upon further examination and/or survey review.

- (p) All those matters as disclosed by that certain plot recorded in Plat Book 94, Page 106, aforesaid Records.

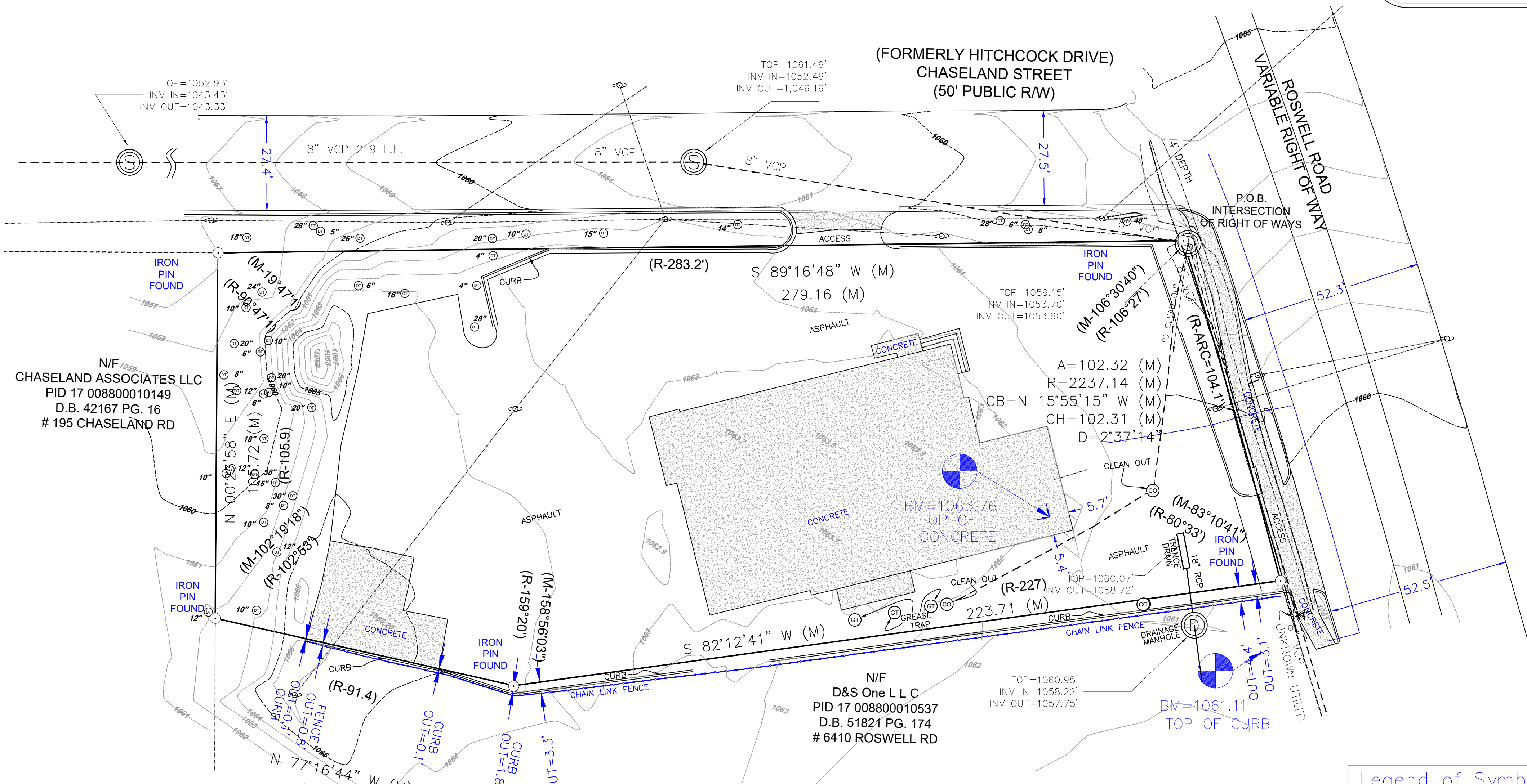
(APPLIES AND AFFECTS)(BLANKET IN WATER) (NOT PLOTTABLE)

- (q) All those matters as disclosed by that certain plot recorded in Plat Book 422, Page 121, aforesaid Records.

(APPLIES AND AFFECTS)(BLANKET IN WATER) (NOT PLOTTABLE)

- (r) All matters as disclosed by that certain survey for Charles Gary Evans, made by Alvin E. Vaughn, Registered Land Surveyor dated January 9, 1986.

(NOT PROVIDED)



Legend of Symbols & Abbreviations

Utility Notes

- 1) UTILITY MARKINGS PROVIDED BY OTHERS
2) UTILITY MARKS WERE LOCATED ON THE DATE OF THE FIELD WORK FOR THIS SURVEY
3) USER IS CAUTIONED TO CONTACT ALL UTILITY COMPANIES PRIOR TO DIGGING

TOPOGRAPHIC Notes

- 1) ELEVATIONS HEREON ARE BASED ON NAVD88
2) BENCH MARK ELEVATIONS ARE BASED ON AN OPUS GPS OBSERVATION

LEGEND:	
	Property Corner
	IPF = Iron Pin Found
	IPS = Iron Pin Set 1/2" RB
	Bollard
	SS manhole
	GREASE TRAP
	CONIFEROUS TREE
	DECIDUOUS TREE
	SS Cleanout
	Water Valve
	Fire Hydrant
	Power Pole
	Electric Transformer
	Wood Fence line
	Chainlink Fence line
	Property line
	ROW line
	Easement line
	Gas line
	Sewer line
	Overhead Power line
	Underground Power line
	Underground Telephone
	Water line
	Treeline
	Concrete
	Building

FLOOD NOTE: By graphic plotting only, this property is in Zone(s) of the Flood Insurance Rate Map, Community Panel No. 13297C 0240 F 12/15/2022 and is not in a Special Flood Hazard Area.

Zoning Information

zoning was not received at time of survey

SITE NAME:

6420 Roswell Road,
Sandy Springs, GA
30328

SITE ADDRESS:
6420 ROSWELL ROAD
SANDY SPRINGS GA, 30328



DRAWN BY:	SDS
APPROVED BY:	JEL
DATE DRAWN:	06/08/23
JOB NO:	2305006

ALTA/NSPS
LAND TITLE SURVEY

This survey prepared in accordance with the "2021 Minimum Standard Detail Requirements for ALTA/NSPS Land Title Surveys" (Effective February 23, 2021)

REV.	DESCRIPTION	BY	DATE
0	PRELIM	SDS	05/12/23
1	COMMENTS	JEL	06/12/23
2	COMMENTS-CLIENT	JEL	07/05/23

SHEET NUMBER:

REVISION:

0

First Community Meeting
Applicant—Fifth Third Bank
Meeting Summary
July 18, 2023 – 6:00 PM Start Time

Application and Requests

- Applicant seeks to develop branch bank.
- Applicant requests a conditional use permit to operate a drive thru for the bank use on the subject property. Commercial bank use permitted by-right in the existing CX-3 zoning.

Meeting Summary and Attendee Concerns

Location: In Person: Sandy Springs City Hall, 1 Galambos Way, Sandy Springs, GA 30328
Virtual: Zoom Videoconference

Start Time: Presentation commenced at 6:00 PM

Attendees: Three members of the community; four members of the applicant team, including Julie Sellers, Baxter Russell, Jeffrey Wagner, and Mara Betti; LaQuita Williams, city planner also present. Sign in log included.

Applicant team made a presentation discussing the subject property, company and brand, proposed development and use, site plan, and design features of the bank with drive thru. Presentation included information, images, and documents available via presentation boards.

Applicant team opened the meeting for attendees to comment, ask questions, and express concerns. Applicant also provided contact information for any follow-up questions. No follow-up questions have been received.

Question/Concern 1: Clarification and explanation of ingress/egress on property and curb-cut on Chaseland Road? Concern with Chaseland Road curb cut, increased traffic volumes, additional traffic through residential neighborhood.

Response: Applicant discussed and explained traffic patterns, ingress/egress, need for curb-cut on Chaseland Road. Applicant discussed potential commercial use traffic relative to low-impact bank use traffic. Applicant will continue to explore Chaseland Road curb cut and related data including traffic volumes, etc.

Question/Concern 2: Understand neighborhood issues with previous automotive use proposal for subject property?

Response: Applicant discussed previous automotive use application, including differences and distinguishing factors between prior application and Fifth Third's proposal.

Question/Concern 3: Clarification on site landscaping and building materials?

Response: Applicant discussed plans for high-quality landscaping and building materials.

Location: **City Hall**
Date: **7.18.23 at 6:00 p.m.**

Case U23-0002
6420 Roswell Road

[illegible]

**Second Community Meeting
Applicant—Fifth Third Bank
Attendance Sheet & Meeting Summary
August 23, 2023 – 6:00 PM Start Time**

Application and Requests

- Applicant seeks to develop branch bank.
- Applicant requests a conditional use permit to operate a drive thru for the bank use on the subject property. Commercial bank use permitted by-right in the existing CX-3 zoning.

Meeting Summary and Attendee Concerns

Location: In Person: Sandy Springs City Hall, 1 Galambos Way, Sandy Springs, GA 30328
 Virtual: Zoom Videoconference

Start Time: Presentation commenced at 6:05 PM

Attendees: Three members of the community, including Alan Andrew with his mother and Ronda Smith with the Sandy Springs Council of Neighborhoods.

Applicant team made a presentation discussing the subject property, proposed development and use, site plan, and design features of the bank with drive thru. Presentation included information, images, and documents available via presentation boards and images on-screen.

Applicant team opened the meeting for attendees to comment, ask questions, and express concerns. Applicant also provided contact information for any follow-up questions. No follow-up questions have been received.

Question/Concern 1: Clarification on site landscaping, buffering and supplemental plantings in buffer area.

Response: Applicant explained design of updated landscaping and landscape strips around the bank building and site. Buffer space at rear of site will be maintained, providing supplemental plantings in buffer if required. Applicant will maintain clear, unobstructed sight lines at points of ingress and egress.

Question/Concern 2: Does Fifth-Third operate any bank branches without drive thrus?

Response: Applicant explained company's operations regarding drive-thrus. The only branches without drive thrus are legacy branches and some branches in urban, downtown locations. All suburban branches such as this proposed bank have drive thrus. Branches without drive thrus do not perform as well as branches with drive thrus.

Question/Concern 3: How do customers or potential customers know the bank offers a welcoming environment?

Response: Applicant discussed design of branch and building to be welcoming from street level, reflecting many characteristics of retail stores to attract customers. Additionally, bank growth and reputation play a crucial role in attracting new customers as the bank builds and grows its network.

Question/Concern 4: Clarification on the general community concern of additional traffic to the site?

Response: Applicant discussed that any improvement and development of the property will add traffic. However, Applicant's proposed use with the drive thru will create much lower traffic volumes than many of the uses permitted by-right. The bank is a very low impact use generating low traffic volumes. Additionally, continued growth of the bank brand will not change the scope of operations at this site or branch.

REAL ESTATE PURCHASE AGREEMENT

This Real Estate Purchase Agreement ("**Agreement**") is made and entered into as of the Effective Date, by and between EVANS/ROSWELL PROPERTIES LLC, a Georgia limited liability company ("**Seller**"), and FIFTH THIRD BANK, NATIONAL ASSOCIATION, a federally chartered institution ("**Buyer**") The "**Effective Date**" of this Agreement shall be the date that this Agreement has been fully executed by Buyer and Seller.

RECITALS

A. Seller owns the real estate commonly known as 6420 Roswell Road, Sandy Springs Georgia, which property is approximately shown on **Exhibit A**, attached hereto and made a part hereof, together with all improvements located thereon and all rights and appurtenances (the "**Property**"); and

B. Seller wishes to sell and Buyer desires to buy the Property on the terms and conditions herein.

NOW THEREFORE, in consideration of the mutual covenants and conditions contained herein, the parties agree as follows:

1. **Agreement to Buy and Sell.** Seller agrees to sell to Buyer, and Buyer agrees to buy, on the terms and conditions of this Agreement.

2. **Purchase Price.** The purchase price for the Property [REDACTED] (the "**Purchase Price**"), payable at Closing (defined in Section 9.1), subject to adjustments and prorations set forth herein, by immediately available funds. Within five (5) business days after the Effective Date, Buyer shall deposit Ten Thousand Dollars (\$10,000) (the "**Earnest Money**") with Calloway Title and Escrow, 4170 Ashford Dunwoody Rd., Suite 525, Atlanta, Georgia 30319 (the "**Title Company**"), Attention: Amanda Calloway (amandac@titlelaw.com) and/or Kyle Levstek (kylel@titlelaw.com). The Earnest Money shall be held in escrow by the Title Company and applied to the Purchase Prices at Closing or promptly disbursed pursuant to this Agreement.

3. **Property Information.** Within five (5) business days after the Effective Date, Seller shall provide to Buyer, to the extent Seller has actual possession thereof, existing title policies or commitments, surveys, engineering data, environmental studies or reports, zoning variances and land use or special use permits (the "**Property Information**"). Seller makes no representations or warranties as to the completeness or accuracy of any of the Property Information.

4. **Title Evidence.**

4.1. During the Inspection Period (defined in Section 5.1), Buyer shall obtain, at its expense, a staked survey of the Property. Such survey shall be prepared in accordance with the ALTA minimum survey standards and contain the certification and other matters required by such standards and, if the legal description differs from the description conveyed to Seller, the legal description prepared by the surveyor may be used, at Buyer's option, in a quit claim deed delivered to Buyer at Closing (which shall be in addition to and not in lieu of the limited warranty deed required under Section 9.2(a)).

4.2. Within five (5) business days after the Effective Date, Seller shall order from Title Company, a commitment for an ALTA owner's policy of title insurance for the Property with standard

exceptions deleted, in the amount of the Purchase Price (the **"Title Commitment"**). Buyer shall have until the date that is seventy-five (75) days after the Effective Date to give Seller written notice (an **"Objection Notice"**) of any objections to title and any matter disclosed on any survey (**"Title Objections"**) otherwise Buyer shall be deemed to have accepted the condition of title as disclosed by the Title Commitment. If Seller, at its option, fails to remove any Title Objections within five (5) days after receipt of an Objection Notice (with Seller having no obligation to cure or remove any such Title Objections and with a failure by Seller to respond to Buyer's Title Objections within such 5 day period being deemed an election by Seller to not cure or remove any Title Objections), then Buyer, at its option, may terminate this Agreement (and upon such termination the Earnest Money shall be refunded to Buyer) by written notice delivered to Seller on or before the expiration of the Inspection Period. Upon termination of this Agreement pursuant to this section, each party shall be relieved of its obligations under this Agreement to the other party. If Buyer does not provide a written termination notice by the expiration of the Inspection Period, then Buyer shall be deemed to have waived all such Title Objections. Notwithstanding anything herein to the contrary, Seller (without notice or objection from Buyer) shall discharge on or before Closing any monetary liens created voluntarily by Seller which encumber the Property.

4.3. If Buyer delivers a Satisfaction Notice in accordance with Section 6.2, Buyer may, from time to time, cause the Title Company to issue an updated Title Commitment (**"Updated Commitment"**). Buyer shall have five (5) days after receipt of an Updated Commitment to deliver an Objection Notice for any new exceptions shown on the Updated Commitment which did not appear in the Title Commitment (**"New Objections"**). If Seller, at its option, fails to remove any New Objections within seven (7) days from receipt of an Objection Notice, then Buyer, at its option, may terminate this Agreement (and be refunded the Earnest Money) by written notice to Seller within three (3) business days after the end of Seller's seven (7)-day cure period. If the Closing Date would otherwise occur sooner, it shall automatically be extended to the date that is fifteen (15) business days after written notice to Seller of any New Objections.

4.4. At Closing, Seller shall provide the Title Company with an owner's affidavit and gap indemnity reasonably acceptable to Seller and the Title Company which shall be sufficient for the Title Company to issue its Title Policy without the standard exceptions which can be removed by receipt of an owner's affidavit and to insure the "gap". The exceptions listed on schedule B-II of the marked-up title commitment or Schedule B of the Title Policy shall be the **"Permitted Exceptions"**.

5. Due Diligence Investigation.

5.1. Buyer shall have from the Effective Date through (and including) the date that is ninety (90) days after the Effective Date (the **"Inspection Period"**), to complete all inspections and examinations of the Property (including, without limitation, any physical, geotechnical and/or environmental inspections, and any investigation as to the availability of utilities sufficient for Buyer's intended use) as Buyer deems necessary or desirable. Buyer shall have the right to extend the Inspection Period for an additional thirty (30) days, by written notice to Seller before the expiration of the Inspection Period. Buyer shall conduct its inspections in a manner not to unreasonably disrupt the operation of the Property. Buyer's access to, and inspections of, the Property shall be at Buyer's sole risk and expense and Seller shall have no responsibility therefor. Buyer shall repair any loss or damage to the Property caused by the acts or omissions of Buyer or its consultants in connection with its inspections. Buyer shall indemnify, defend, and hold Seller harmless from and against any and all fines, penalties, liabilities,

damages, costs, and losses, including reasonable attorney's fees actually incurred, to the extent arising out of, attributable to or resulting from the claims of any party for death, injury, or damage to property resulting from Buyer's activities on the Property, except to the extent arising solely from Seller's gross negligence or willful misconduct. The provisions of this Section 5.1 shall survive the Closing or termination of this Agreement.

5.2. During the Inspection Period, Buyer (at its expense) may obtain a Phase I Environmental Assessment of the Property. If the Phase I Environmental Assessment identifies any recognized environmental conditions or if otherwise recommended by Buyer's environmental consultants, Buyer, at its cost, after receiving the written approval of Seller with respect to the scope of Buyer's investigations (which approval shall not be unreasonably withheld, conditioned, or delayed), may proceed with a Phase II Environmental Assessment and/or such other environmental investigation recommended by Buyer's environmental consultants. Before Closing, Buyer shall keep copies of all environmental reports obtained by Buyer confidential and shall not disclose such reports or the results thereof except to Buyer's employees, agents, and other authorized representatives and to Buyer's attorneys and consultants unless required by law and/or reasonably required for Buyer to establish Buyer's eligibility for any innocent purchaser or similar defenses.

6. During the Inspection Period, provided Buyer shall submit to Seller any applications for the following items for Seller's review coincident with or prior to submission (and provided Seller's prior written approval shall be required with respect to any change in the zoning status of the Property (i.e., rezoning)), Buyer shall have the right to pursue any permits, licenses, approvals, and inducements from such federal, state, county and city governmental agencies, utilities, and other authorities as Buyer may determine necessary for its prospective use of the Property as a bank with drive through facilities and ATM facilities, and signage acceptable to Buyer in its sole discretion (collectively, "**Governmental Approvals**"), provided in no event shall any such Government Approvals bind Seller to undertake any work or incur any cost in the event Buyer fails to acquire the Property. Governmental Approvals shall include, without limitation, (i) zoning and land use approvals, (ii) site plan approvals, (iii) sign approvals, and (iv) approvals from the appropriate federal and state banking regulatory agencies required for Buyer to operate a retail banking center on the Property. Seller shall diligently and reasonably cooperate with and join in any requests and applications as Buyer shall reasonably request in connection with Buyer's Governmental Approvals; provided, however, that Seller shall not be required to incur any expenses in connection therewith. Notwithstanding anything herein to the contrary, Buyer's obligation to purchase the Property is contingent (the "**Governmental Approvals Contingency**") upon Buyer obtaining, or in Buyer's business discretion, determining that it will be able to obtain, all necessary Governmental Approvals on terms and conditions acceptable to Buyer.

6.1. Buyer's obligation to consummate the transaction contemplated by this Agreement is conditioned upon Buyer obtaining approval of this transaction from its Finance Committee during the Inspection Period. This condition shall be deemed waived by Buyer if it fails to terminate this Agreement during the Inspection Period.

6.2. During the Inspection Period, Buyer, at its sole option and discretion, may provide to Seller written notice (the "**Satisfaction Notice**") pursuant to which all contingencies of this Agreement (excluding Seller's performance and the Governmental Approvals Contingency) shall be deemed waived. At any time before the expiration of the Inspection Period, Buyer may terminate this Agreement for any

reason or no reason by delivering written notice to Seller (a **"Termination Notice"**). If Buyer (in its discretion) delivers a Termination Notice or fails to give a Satisfaction Notice before the expiration of the Inspection Period, Buyer shall deliver to Seller copies of all environmental reports, geotechnical reports, surveys, and title commitments obtained by Buyer to the extent requested by Seller (all at no cost to Seller) (collectively, **"DD Materials"**), the Earnest Money shall be immediately returned to Buyer, this Agreement shall terminate, and neither party shall have any further obligation to the other except as otherwise set forth herein.

6.3. If Buyer delivers a Satisfaction Notice before the end of the Inspection Period, then Buyer shall have an additional period of ninety (90) days thereafter (the **"Governmental Approvals Period"**) to pursue its Governmental Approvals. If at any time before the expiration of the Governmental Approvals Period Buyer determines that it will not be able to obtain any Governmental Approvals on terms and conditions acceptable to Buyer, then Buyer may terminate this Agreement by delivering a Termination Notice to Seller, whereupon Buyer shall deliver to Seller copies of all DD Materials to the extent requested by Seller (all at no cost to Seller), the Earnest Money shall be immediately returned to Buyer, this Agreement shall terminate, and neither party shall have any further obligation to the other except as otherwise set forth herein.

6.4. If the Governmental Approvals Contingency is satisfied and/or waived by Buyer during the Governmental Approvals Period, then Buyer shall promptly provide Seller with written notice of the same (a **"Notice to Proceed"**), and the parties shall proceed to Closing. If Buyer delivers a Termination Notice or fails to give a Notice to Proceed before the expiration of the Governmental Approvals Period, Buyer shall deliver to Seller copies of all DD Materials to the extent requested by Seller (all at no cost to Seller), the Earnest Money shall be immediately returned to Buyer, this Agreement shall terminate, and neither party shall have any further obligation to the other except as otherwise set forth herein.

6.5. If Buyer delivers a Notice to Proceed, the Earnest Money shall become non-refundable to Buyer except in the event of a subsequent default by Seller under this Agreement or as otherwise expressly provided herein.

7. **Taxes and Assessments.** All special assessments which are a lien upon the Property on or before the Closing Date shall be paid in full by Seller, without proration. If ad valorem taxes for the year of Closing have not been established as of the Closing Date, Seller and Buyer agree to prorate ad valorem taxes based upon estimated taxes for the preceding year and if the actual taxes differ from such estimate, Seller and Buyer agree to adjust the proration upon the request by either party. Any such adjustment payment shall be made within fifteen (15) days after notification by either party that such adjustment is necessary. This paragraph shall survive the Closing.

8. **Representation and Warranties.** Seller represents, warrants, and covenants to Buyer as follows:

8.1. Seller is the owner of the Property and has the full right, title, power, and authority to enter into this Agreement and to consummate the sale of the Property.

8.2. To Seller's actual knowledge, no litigation or other proceeding is pending or threatened with respect to Seller or the Property.

8.3. Seller has not received written notice of any existing or proposed special assessments, impact fees, or other charges related to the Property, and to Seller's actual knowledge, there are no existing special assessments, impact fees, or other charges related to the Property.

8.4. The person executing this Agreement has been fully authorized and empowered to bind Seller.

8.5. There is no oral or written lease agreement or contract in any way affecting or related to the Property which could affect the Property other than as disclosed as a Permitted Exception.

8.6. To Seller's actual knowledge with Seller having taking no independent investigation or inquiry, there are no underground storage tanks (including without limitation, tanks such as those used to contain heating oil that may be exempt from regulation under RCRA or corresponding state laws or regulations) located on the Property.

8.7. Seller has received no written notification related to any pending, ongoing or unresolved administrative or enforcement actions, investigations, compliance orders, claims, demands, actions or other litigation, based on environmental laws and regulations or otherwise related to the presence of any Hazardous Substance in, on or transported from the Property or other environmental condition of the Property brought by governmental authorities or other persons or entities. The term Hazardous Substance shall have the same meaning and definition as set forth in the Comprehensive Environmental Response Compensation and Liability Act as amended, 42 U.S.C. §6901 et seq., and regulations promulgated thereunder (collectively "**CERCLA**") and any corresponding state or local law or regulation, provided, however that as used herein the term Hazardous Substance shall also include: (a) any Pollutant or Contaminant as those terms are defined by CERCLA; (b) any Solid Waste or Hazardous Constituent as those terms are defined by, or as otherwise identified by, the Resource Conservation and Recovery Act as amended, 42 U.S.C. §6901 et seq., or regulations promulgated thereunder (collectively "**RCRA**") and any other applicable state or local law or regulation; (c) crude oil, petroleum, and fractions or distillates thereof; (d) any other material, substance or chemical defined, characterized or regulated as toxic or hazardous under any applicable law, regulation, ordinance, directive or ruling; and (e) any infectious waste or medical waste as defined by any applicable federal or state laws or regulations.

8.8. Neither Seller nor any person or entity that directly or indirectly owns any interest in Seller or any of its officers, directors, or managing members is a person or entity with whom U.S. persons or entities are restricted from doing business under regulations of the Office of Foreign Asset Control ("**OFAC**") of the U.S. Department of the Treasury (including those named on OFAC's Specially Designated and Blocked Persons List) or under any statute, executive order (including Executive Order 13224 (the "**Executive Order**") signed on September 24, 2001, and entitled "Blocking Property and Prohibiting Transactions with Persons Who Commit, Threaten to Commit, or Support Terrorism"), or other governmental action. Seller's activities do not violate the International Money Laundering Abatement and Financial Anti-Terrorism Act of 2001, or the regulations or orders promulgated thereunder (as amended from time to time, the "**Money Laundering Act**"). So long as this Agreement is in full force and effect, Seller shall comply with the Executive Order and with the Money Laundering Act.

8.9. After the Effective Date, Seller shall not willingly create any new liens or encumbrances over all or any part of the Property or any interest thereon which will not be released at or before Closing, without the prior written consent of Buyer.

All representation warranties and covenants by Seller have been relied upon as material inducements for entering into this Agreement by Buyer and shall survive the Closing for a period of nine (9) months.

9. **Closing.**

9.1. Closing for this transaction (the "**Closing**") shall occur as an escrow closing through office of the Title Company at 10:00 a.m. on the date (the "**Closing Date**") that is thirty (30) days after the delivery of Buyer's Notice to Proceed, or such other time and location mutually agreed upon by Buyer and Seller. At Closing, Seller shall pay the following: (i) all documentary transfer taxes levied by state or local authorities in connection with the transfer of title; and (ii) one-half (1/2) the cost of the escrow fee charged by the Title Company, not to exceed \$750.00. At Closing, Buyer shall pay the following: (i) cost of recording the limited warranty deed; and (ii) one-half (1/2) the cost of the escrow fee charged by the Title Company, and (iii) the cost for each of the Title Commitment and the premium for the Title Policy. Except as otherwise provided herein, each party hereto agrees to bear its own expenses, including but not limited to, attorneys' and advisors' fees.

9.2. At the Closing, Seller shall deliver or cause to be delivered to Buyer the following items:

(a) A limited warranty deed in recordable form acceptable to Buyer and Title Company conveying fee simple marketable title to the Property to Buyer subject only to the lien for real estate taxes and assessments, both general and special, not yet due and payable as of the Closing Date, all matters that would be shown on a current and accurate survey of the Property, and the Permitted Exceptions. The limited warranty deed shall convey, without warranty, (i) all available land division rights relating to the Property, (ii) all of Seller's rights, title, and interest, if any, (including any rights of adverse possession and prescriptive easements) in the streets, drives, or roadways (whether public, private, abandoned, or vacated) located adjacent to the Property, and (iii) all of Seller's rights, title and interest, if any, in and to all of the oil, gas and other minerals in and under and that may be produced from the Property.

(b) Any commercially reasonable owner's affidavit and gap indemnity required by the Title Company to remove the standard or general exceptions, which can be removed by an owner's affidavit from the Title Policy and to insure the "gap".

(c) A non-foreign status affidavit executed by Seller.

(d) A closing statement executed by Seller setting forth the prorations and adjustments required by this Agreement or otherwise agreed to by Buyer and Seller.

(e) A certificate containing the information necessary to complete a 1099 S Form.

(f) Evidence of authority to execute the closing documents required of Seller hereunder and enter into this Agreement.

9.3. At the Closing, Buyer shall deliver or cause to be delivered to Seller the following items:

(a) The Purchase Price.

(b) A closing statement executed by Buyer setting forth the prorations and adjustments required by this Agreement or otherwise agreed to by Buyer and Seller.

9.4. The parties shall execute and deliver any other documents reasonably required to consummate the transaction described herein and to cause the Title Policy to be issued and delivered to the Buyer; provided, however, that such documents do not have the effect of amending this Agreement or modifying the parties' obligations under this Agreement.

9.5. Exclusive possession of the Property will be delivered to Buyer on the Closing Date.

10. **Closing Conditions.**

10.1. Buyer's obligation to close the transaction contemplated by this Agreement, in addition to all other conditions provided in this Agreement, is also subject to the satisfaction of the following conditions precedent:

(a) The Title Company shall be prepared to issue to Buyer a marked-up Title Commitment, binding the Title Company to issue its owner's policy of title insurance (the "**Title Policy**") as approved by Buyer in accordance with Sections 4.2 and 4.3 or as otherwise modified by Title Company and approved by Buyer; provided, however, that Buyer shall have paid the premium for the Title Policy and undertaken all other actions of Buyer necessary to satisfy those requirements listed in Schedule B-I of the Title Commitment for which Buyer is responsible.

(b) Seller shall have executed and delivered into escrow and to Buyer all of the documents required to be delivered by Seller pursuant to this Agreement.

(c) All of the representations, warranties and covenants of Seller in this Agreement shall have been materially true and correct when made and as of the Closing Date.

10.2. If any of the conditions in Section 10.1 is not satisfied on the Closing Date, as evidenced by written notice from Buyer, then Buyer may extend the Closing Date for up to five (5) business days to attempt to satisfy any unsatisfied condition. If after this extension the condition is still not satisfied, then Buyer may either: (i) waive such condition by written notice to Seller and proceed to Closing, or (ii) if Buyer fails to waive such condition, then this Agreement shall automatically terminate and the Earnest Money shall be refunded to Buyer. Upon such termination, neither party shall thereafter be under any further liability or obligation to the other party hereunder, except as otherwise set forth in this Agreement unless the failure of such conditions is attributable to a Seller default.

11. **Default.** If Buyer defaults under this Agreement and such default continues for seven (7) days after written notice from Seller (except that no notice shall be required if Buyer's default is a failure to close), then Seller may terminate this Agreement and retain the Earnest Money as liquidated damages and as its sole and exclusive remedy, the parties agreeing that actual damages to Seller would be difficult, if not impossible, to ascertain. If Seller defaults in the performance of its obligations under this Agreement and such default continues for seven (7) days after written notice from Buyer (except that no notice shall be required if Seller's default is a failure to close), the Earnest Money shall be returned to Buyer, and as Buyer's sole remedies at law or in equity, Buyer shall have the right to either (i) terminate this Agreement, or (ii) seek specific performance of this Agreement provided any such action for specific performance is

filed within sixty (60) days after Seller's receipt of written notice of the alleged default. In no event shall either party be liable for consequential or punitive damages of any kind or nature; provided, additionally, in no event shall Seller be liable for actual or any other damages of any kind or nature. **Buyer and Seller each hereby knowingly and voluntarily waives the right to a jury trial in any action, proceeding, or permissive counterclaim involving any matters whatsoever arising out of or in any way connected with the Property or this Agreement.**

12. **Casualty.** If before the Closing there shall occur damage to the Property caused by fire or other casualty which would have a material effect on Buyer's ability, or the cost, to develop the Property and/or Buyer's intended use of the Property as determined by Buyer in its business judgment, Seller shall immediately give notice to Buyer, and Buyer may elect to: (i) terminate this Agreement by a written notice to Seller within ten (10) days after receipt of notice of such damage, in which case the Earnest Money shall be promptly returned to Buyer, and neither Seller nor Buyer shall have any further liability to the other under this Agreement; or (ii) proceed with the Closing as provided herein with no abatement or adjustment to the Purchase Price. If Buyer fails to deliver to Seller a written termination notice within ten (10) days after Buyer receives notice of such damage, then Buyer shall be deemed to have elected to proceed to Closing under clause (ii) of the preceding sentence.

13. **Condemnation.** If before Closing, any authority having the right of eminent domain shall commence negotiations with Seller, or commence legal action for temporary or permanent taking or acquiring of all or any part of the Property, Seller shall immediately give notice to Buyer, and Buyer may elect to: (i) terminate this Agreement by a written notice to Seller within ten (10) days after receipt of notice of such condemnation, in which case the Earnest Money shall be promptly returned to Buyer, and neither Seller nor Buyer shall have any further liability to the other under this Agreement; or (ii) proceed with Closing without any abatement or adjustment in the Purchase Price, in which event Seller shall unconditionally assign its rights in the condemnation award to Buyer (or Buyer shall receive the condemnation award from Seller if it has already been paid to Seller prior to Closing). If Buyer fails to deliver to Seller a written termination notice within ten (10) days after Buyer receives notice of such condemnation, then Buyer shall be deemed to have elected to proceed to Closing under clause (ii) of the preceding sentence.

14. **Brokerage Commissions.** Each party represents to the other that it has not contacted, contracted with or entered into any agreement with any real estate broker or agent in connection with the sale of the Property, other than CBRE, Inc., who represents the Buyer in this transaction ("**Buyer's Broker**"), and that it has not taken any action which might result in any other real estate brokers, finders or other commissions ("**Other Commissions**") being due or payable in connection with this transaction. At Closing, solely in the event the transaction shall actually close and the Purchase Price shall be paid to Seller, Seller shall pay Buyer's Broker a commission of four percent (4%) of the Purchase Price. No commission shall be owed by Seller in the event the Closing does not occur for any reason, including, without limitation, a default by either Seller or Buyer under this Agreement. Each party agrees that it shall indemnify and save harmless the other from and against all costs, claims, expenses, or damages including reasonable attorney's fees resulting from or related to any Other Commissions alleged to be due as a result of such party's actions.

15. **Notices.** Any notice or demand to be given to or served upon any party in connection with this Agreement shall be in writing and shall be (i) delivered through the United States mail, postage

prepaid, certified or registered, return receipt requested; (ii) delivered through a nationally recognized overnight delivery service, such as FedEx, which provides proof of delivery; or (iii) delivered by electronic means provided that the same day, copies are also deposited for delivery in the manner provided in clause (ii). Notices shall be deemed received and effective on the earlier of (a) the date actually received, (b) one (1) business day after deposit with overnight courier, (c) three (3) business days after being placed in the United States Mail as aforesaid, and (d) the date of electronic transmission if transmitted before 6:00 p.m., on a business day, and on the next business day if transmitted after 6:00 p.m., or on a non-business day. Such notices shall be given to the parties hereto at the following addresses:

Fifth Third Bank
38 Fountain Square Plaza
MD 10903K
Cincinnati, Ohio 45263
Attn: SVP Enterprise Workplace Services

Evans/Roswell Properties LLC
97562 Pirates Point Road
Yulee, FL 32097
Attn: Jodi Downs

Fifth Third Bank
38 Fountain Square Plaza
MD 10909F
Cincinnati, Ohio 45263
Attn: Associate General Counsel – EWS

With a copy to:
Clifford A. Barshay, Esq.
Schreeder, Wheeler & Flint, LLP
1100 Peachtree Street, NE, Suite 800
Atlanta, Georgia 30309

With a copy to:
McShane & Bowie, PLC
99 Monroe Avenue NW, Suite 1100
Grand Rapids, Michigan 49503
Attn: Aaron M. Smith

16. **Exclusivity.** Seller represents and warrants that with respect to all land adjoining the Property owned and/or controlled by Seller and/or the principals of Seller that Seller will not allow or permit another financial institution (including but not limited to banks, savings and loans, trust companies and ATM's, stock brokerages, mortgage loan origination companies/brokerages), to acquire or locate on any such adjoining land for a period of fifteen (15) years from the Closing Date. Seller agrees to cause the foregoing restriction to run with such adjoining land and Seller agrees to execute or cause to be executed all necessary documents to place this restriction of record as an encumbrance upon such adjoining land.

17. **Buyer's Like Kind Exchange.** Seller agrees to cooperate with Buyer's like kind exchange of real property pursuant to Section 1031 of the Internal Revenue Code and its corresponding regulations, by accepting the assignment of Buyer's rights under this Agreement to a qualified intermediary and by accepting the Purchase Price, or any portion thereof, for the Property from a party designated by Buyer, and by conveying the Property to such party or as directed by such party, provided that Seller shall have no obligation to incur any additional expense or liability. Seller further agrees to execute an assignment of this Agreement which acknowledges that such party designated by Buyer is acting as the purchaser of the Property and to execute such other documents as are reasonably requested by Buyer to effect Buyer's like kind exchange. Buyer agrees to pay any closing costs attributable solely to Buyer's exchange. Seller shall not be required to take title to any other real property to facilitate the Section 1031 exchange.

18. **Seller's Like Kind Exchange.** Buyer agrees to cooperate with Seller's like kind exchange of real property pursuant to Section 1031 of the Internal Revenue Code and its corresponding regulations, by accepting the assignment of Seller's rights under this Agreement to a qualified intermediary and by accepting the Purchase Price, or any portion thereof, for the Property from a party designated by Seller, and by conveying the Property to such party or as directed by such party, provided that Buyer shall have no obligation to incur any additional expense or liability. Buyer further agrees to execute an assignment of this Agreement which acknowledges that such party designated by Seller is acting as the seller of the Property and to execute such other documents as are reasonably requested by Seller to effect Seller's like kind exchange. Seller agrees to pay any closing costs attributable solely to Seller's exchange. Buyer shall not be required to take title to any other real property to facilitate the Section 1031 exchange.

19. Miscellaneous.

19.1. This Agreement shall inure to the benefit of and bind the parties hereto and their successors, heirs, and assigns.

19.2. This Agreement shall constitute the entire Agreement between the parties.

19.3. This Agreement shall be governed by the laws of the state in which the Property is located.

19.4. This Agreement may be amended or supplemented only by a written instrument signed by both parties hereto.

19.5. This Agreement may be executed in counterparts and by facsimile or electronic media and all such executed counterparts, taken together, shall constitute one (1) instrument and each executed counterpart shall be deemed an original Agreement.

19.6. The recitals above are incorporated into this Agreement by reference. The captions or paragraph headings are for the convenience and ease of reference only and shall not be construed to limit or alter the terms of this Agreement.

19.7. Time is of the essence for all terms and conditions of this Agreement. If a date for performance falls on a Saturday, Sunday or holiday, the date for performance shall be extended to the next business day. The term "**business day**" means each of the days Monday through Friday, excluding bank holidays. All references to times of day shall be to local time in Atlanta, Georgia.

19.8. EXCEPT FOR SELLER'S REPRESENTATIONS AND WARRANTIES SET FORTH IN THIS AGREEMENT AND/OR IN ANY OTHER DOCUMENT DELIVERED BY SELLER PURSUANT TO SECTION 9 OF THIS AGREEMENT INCLUDING, WITHOUT LIMITATION, THE WARRANTY OF TITLE IN THE WARRANTY DEED (COLLECTIVELY, THE "AFFIRMATIVE REPRESENTATIONS AND WARRANTIES"). BUYER ACKNOWLEDGES AND AGREES THAT SELLER HAS NOT MADE, DOES NOT MAKE AND SPECIFICALLY NEGATES AND DISCLAIMS ANY REPRESENTATIONS, WARRANTIES (OTHER THAN THE AFFIRMATIVE REPRESENTATIONS AND WARRANTIES), OF ANY KIND OR CHARACTER WHATSOEVER, WHETHER EXPRESS OR IMPLIED, ORAL OR WRITTEN, OF, AS TO, CONCERNING OR WITH RESPECT TO (A) THE VALUE, NATURE, QUALITY OR CONDITION OF THE PROPERTY, INCLUDING, WITHOUT LIMITATION, THE WATER, SOIL AND GEOLOGY, (B) THE INCOME TO BE DERIVED FROM THE PROPERTY, (C) THE SUITABILITY OF THE PROPERTY FOR ANY AND ALL ACTIVITIES AND USES WHICH BUYER OR ANY TENANT MAY CONDUCT THEREON, (D) THE COMPLIANCE

OF OR BY THE PROPERTY OR ITS OPERATION WITH ANY LAWS, RULES, ORDINANCES OR REGULATIONS OF ANY APPLICABLE GOVERNMENTAL AUTHORITY OR BODY, (E) THE HABITABILITY, MERCHANTABILITY, MARKETABILITY, PROFITABILITY OR FITNESS FOR A PARTICULAR PURPOSE OF THE PROPERTY, (F) THE MANNER OR QUALITY OF THE CONSTRUCTION OR MATERIALS, IF ANY, INCORPORATED INTO THE PROPERTY, (G) THE MANNER, QUALITY, STATE OF REPAIR OR LACK OF REPAIR OF THE PROPERTY, OR (H) COMPLIANCE WITH ANY ENVIRONMENTAL PROTECTION, POLLUTION OR LAND USE LAWS, RULES, REGULATIONS, ORDERS OR REQUIREMENTS, INCLUDING THE EXISTENCE IN OR ON THE PROPERTY OF HAZARDOUS SUBSTANCES. ADDITIONALLY, EXCEPT AS EXPRESSLY STATED IN THIS AGREEMENT, NO PERSON ACTING ON BEHALF OF SELLER (OTHER THAN SELLER) IS AUTHORIZED TO MAKE, AND NO SUCH REPRESENTATION, WARRANTY, AGREEMENT, GUARANTY, STATEMENT OR PROMISE IF ANY, MADE BY ANY PERSON ACTING ON BEHALF OF SELLER (OTHER THAN SELLER) SHALL BE VALID OR BINDING UPON SELLER UNLESS EXPRESSLY SET FORTH HEREIN. BUYER FURTHER ACKNOWLEDGES AND AGREES THAT HAVING BEEN GIVEN THE OPPORTUNITY TO INSPECT THE PROPERTY, BUYER IS RELYING SOLELY ON ITS OWN INVESTIGATION OF THE PROPERTY AND THE AFFIRMATIVE REPRESENTATIONS AND WARRANTIES AND NOT ON ANY OTHER INFORMATION PROVIDED OR TO BE PROVIDED BY SELLER. BUYER FURTHER ACKNOWLEDGES AND AGREES THAT (OTHER THAN THE AFFIRMATIVE REPRESENTATIONS AND WARRANTIES) ANY THIRD-PARTY PREPARED INFORMATION PROVIDED OR TO BE PROVIDED WITH RESPECT TO THE PROPERTY WAS OBTAINED FROM A VARIETY OF SOURCES AND THAT SELLER HAS NOT MADE ANY INDEPENDENT INVESTIGATION OR VERIFICATION OF SUCH INFORMATION AND MAKES NO REPRESENTATIONS AS TO THE ACCURACY, TRUTHFULNESS OR COMPLETENESS OF SUCH INFORMATION. BUYER FURTHER ACKNOWLEDGES AND AGREES THAT TO THE MAXIMUM EXTENT PERMITTED BY LAW, THE SALE OF THE PROPERTY AS PROVIDED FOR HEREIN IS MADE ON AN "AS IS," "WHERE IS" CONDITION AND BASIS WITH ALL FAULTS. IT IS UNDERSTOOD AND AGREED THAT THE PURCHASE PRICE HAS BEEN ADJUSTED BY PRIOR NEGOTIATION TO REFLECT THAT ALL OF THE PROPERTY IS SOLD BY SELLER AND PURCHASED BY BUYER SUBJECT TO THE FOREGOING. THE PROVISIONS OF THIS PARAGRAPH SHALL SURVIVE EACH CLOSING OR ANY TERMINATION OF THIS AGREEMENT.

19.9. Limitation of Liability. No present or future partner, director, officer, shareholder, employee, advisor, agent, attorney of or in Seller shall have any personal liability, directly or indirectly, under or in connection with this Agreement or any agreement made or entered into by Seller under or in connection with the provisions of this Agreement, or any amendment or amendments to any of the foregoing made at any time or times, heretofore or hereafter. If Buyer, with actual knowledge of any material breach of or inaccuracy in any representation or warranty of Seller made in this Agreement, nonetheless elects to proceed to Closing, then, upon the consummation of Closing, Buyer shall be deemed to have waived the breach or inaccuracy in question and shall have no claim against Seller with respect thereto to the extent of such breach or inaccuracy. As used in this paragraph, Buyer's knowledge means to then current, actual conscious knowledge, as opposed to imputed or constructive knowledge, of Jeffrey Wagner (Seller's Vice President and Regional Director of Enterprise Workplace Services) without inquiry or investigation, and not any other representatives, or employees of Buyer. The provisions of this paragraph shall survive each Closing under of this Agreement.

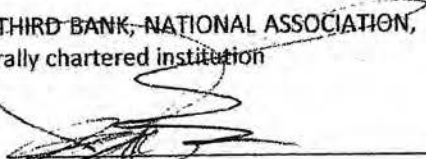
20. Offer To Purchase. This Agreement is considered an offer by Buyer to Seller. This offer shall expire at 5:00 p.m. on February 14, 2023, unless one copy of this Agreement fully executed by Seller has been delivered to Buyer.

[Signatures appear on the following page(s)]

The parties have executed this Agreement as of the date first written above.

BUYER:

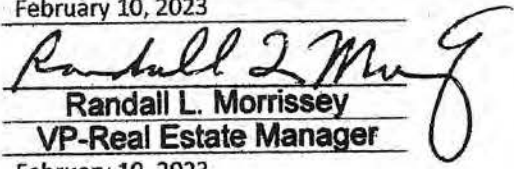
FIFTH THIRD BANK, NATIONAL ASSOCIATION,
a federally chartered institution

By: 

Name: Jeffrey Wagner

Title: Vice President

Date: February 10, 2023

And by: 

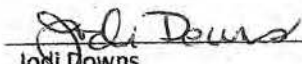
Name: Randall L. Morrissey

Title: VP-Real Estate Manager

Date: February 10, 2023

SELLER:

EVANS/ROSWELL PROPERTIES LLC, a Georgia
limited liability company

By: 

Name: Jodi Downs

Title: President

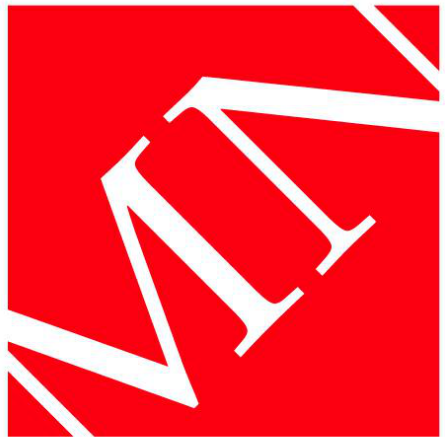
Date: 2-10-23











MOODY•NOLAN
BARLOW MOTORS BUILDING
40 W. CENTRAL PKWY • FIRST FL
CINCINNATI, OH 45202
PHONE: (513) 914-5835



Sandy Springs, GA Branch
6420 ROSWELL ROAD
SANDY SPRINGS , GA 30328
for
Fifth Third Bank

PROGRESS
DRAWING
NOT FOR
CONSTRUCTION

#	DATE	CHANGE DESCRIPTION

DRAWING TITLE:

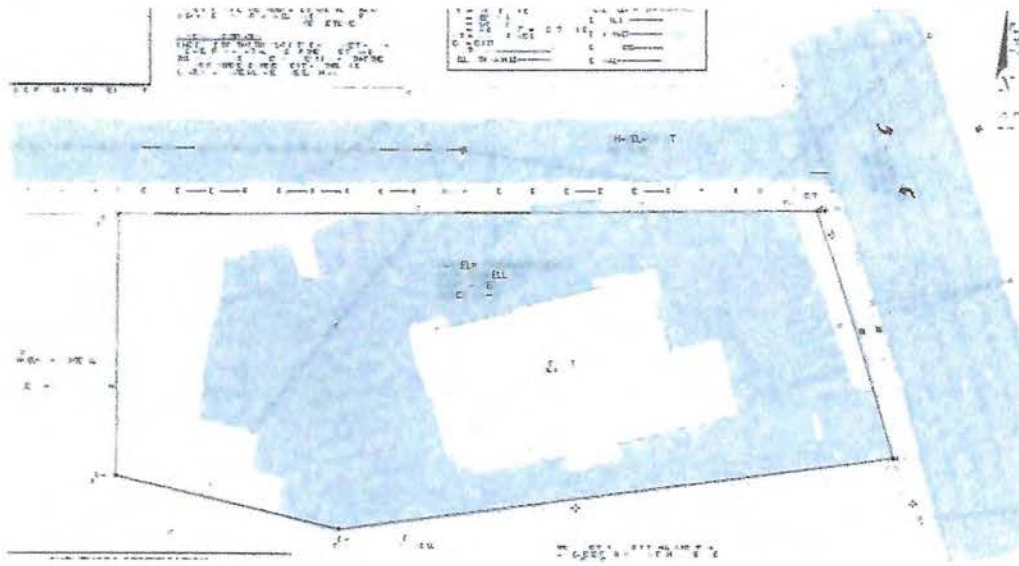
RENDERINGS

08/10/2023	
DRAWN BY: TH, MH	CHECKED BY: Checker
MOODY NOLAN PROJECT #: 22071.15	

G102

Pre-Permit Review Set

EXHIBIT A



771040_8

Anspach, Matthew

From: Sandy Springs GIS
Sent: Friday, October 6, 2023 3:00 PM
To: Planning and Zoning Public Comments
Subject: There Is A New Comment For Zoning Case U23-0002

Case ID: U23-0002

Time Submitted: 20231006184919.355000

Citizen Name: Ronda A Smith

Citizen Email: president@sandyspringscouncil.org

Citizen Phone:

Citizen Address: 76 Long Island Place

Comment: As the very first gateway property within the City Springs Master Plan study area this property has a unique opportunity to become a welcoming commercial entity that does not perpetuate the autocentric nature of Roswell Road with the installation of a drive thru. The over-arching goal of the Master plan is to transition from auto-centric to a true walkable city center. The Roswell Road small area plan coupled with the City Springs Master Plan public realm improvements for the streetscape ask for a focus on enhancing the pedestrian and bicycle experience with features like lighting, sidewalk, buffers, and street trees to create a more walkable environment. The addition of a drive thru at this key gateway to the City Springs district conflicts with this goal of improving the public realm by maintaining a focus on vehicular access. An additional drive thru on Roswell Road does not support the continuing effort to reduce the number of uses dependent upon drive-thrus as a key component of a uses business model. If approved this drive through entitlement can be applied to any use that may be developed at 6420 Roswell Rd thus creating the permanence of the auto centric nature of this property. The adverse impact of this permanence cannot possibly be mitigated or offset. Once a drive-thru is approved it's existence and grandfathering from the proposed use, should that use even be executed per this application, to any other use constitutes a condition and impact to the protected neighborhood to the east that can never be effectively mitigated or offset. For the above reasons Sandy Springs Council of Neighborhoods asks that Community Development staff deny the Conditional Use Permit application for the drive through at 6420 Roswell Rd.

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LaQuita Williams

From: Brown, Samantha
Sent: Wednesday, October 18, 2023 2:56 PM
To: LaQuita Williams
Subject: FW: Public Comment: Jeffrey Wagner - Planning Commission



Samantha Brown

Planning & Zoning Clerk
O 770-206-1427 M 4705627500
SBrown@sandyspringsga.gov
1 Galambos Way, Sandy Springs, GA 30328, USA



[SandySpringsGA.gov](https://www.sandyspringsga.gov)

Participate in our [customer service survey](#).

From: confirmation@sandyspringsga.gov <confirmation@sandyspringsga.gov>
Sent: Wednesday, October 18, 2023 11:56 AM
To: SDulac@sandyspringsga.gov; Brown, Samantha <SBrown@sandyspringsga.gov>
Subject: Public Comment: Jeffrey Wagner - Planning Commission

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Meeting Type : Planning Commission

Name : Jeffrey, Wagner

Address : [REDACTED]

Phone : [REDACTED]

Email : [REDACTED]

Name of : Fifth Third Bank

Group

Meeting Date : 10/18/2023

Type of : Public Hearing Item Comment
Comment

Agenda Item : PC2023-0002
Number

Position : Support

Affiliations : I am the applicant. : Yes I am a Sandy Springs resident. : No I am a Sandy Springs business owner. : No I am a paid representative of either the support or opposition. : Yes I am a local lobbyist duly registered with the Georgia Government Transparency and Campaign Finance Commission. : No

Please Select : No

Method - : I will attend the meeting via Zoom Video Conferencing
General

Subject : Supporting Comments for Applicant

STATE OF GEORGIA
COUNTY OF FULTON

**AN ORDINANCE TO ALLOW FOR A CONDITIONAL USE PERMIT FOR A
DRIVE – THROUGH FACILITY USE AT 6410 ROSWELL ROAD**

BE IT ORDAINED by the City Council for the City of Sandy Springs, Georgia while in regular session on December 19, 2023, at 6:00 p.m. as follows:

SECTION 1. That the Official Zoning Map, incorporated into and part of the City of Sandy Springs Development Code be amended so the property located at 6410 Roswell Road, consisting of a total of approximately 0.78 acres, be allowed to operate a drive-through facility, provided that the approval be conditioned to the applicant meeting all of the use standards for the use in the Development Code and the following site-specific conditions:

That the Applicant make site upgrades to come into compliance with the various Development Code, Building, and Fire Code requirements to include:

- a. That the site must meet and/or exceed all building and fire codes, as well as the requirements set forth by the City Engineer pertaining to site development and traffic/transportation requirements;
- b. That this Conditional Use Permit only be valid while permitting a drive-through facility sue as an accessory use to a bank as a principal use and,
- c. That the development of the site be done substantially similar to the site plan provided as an integral part of this application and attached for reference hereto as “Exhibit A.”

ALL THAT TRACT or parcel of land lying and being in Land Lot 35, 36, 71, & 72 of the 17th District of City of Sandy Springs, Fulton County, Georgia by the attached legal description; and

SECTION 2. That the property shall be developed in compliance with the conditions of approval, as attached to this Ordinance. Any conditions hereby approved (including any conditional site plan) do not authorize the violation of any district regulations; and

SECTION 3. That all Ordinances or part of Ordinances in conflict with the terms of this Ordinance are hereby repealed; and

SECTION 4. This Ordinance shall become effective upon adoption by the Mayor and City Council and the signature of approval of the Mayor.

APPROVED AND ADOPTED this the 19th day of December 2023.

Approved:

Russell K. Paul, Mayor

Attest:

Raquel D. Gonzalez, City Clerk

(Seal)

STATE OF GEORGIA
CITY OF SANDY SPRINGS

**A RESOLUTION APPOINTING A MEMBER TO THE
SANDY SPRINGS BOARD OF APPEALS**

BE IT RESOLVED by the City Council of the City of Sandy Springs, Georgia (“City”) while in regular session on December 19, 2023 at 6:00 p.m. as follows:

SECTION 1. That Susan Maziar is hereby appointed to the Sandy Springs Board of Appeals, whose first term will begin on January 1, 2024 and end on December 31, 2027; and

SECTION 2. That should a Board Member not fulfill the completion of the term referenced herein, that the member appointed to replace said member shall serve the remainder of the term; and

SECTION 4. That this Resolution shall become effective upon its adoption.

RESOLVED this the 19th day of December, 2023.

Approved:

Russell K. Paul, Mayor

Attest:

Raquel D. González, City Clerk

(Seal)



SANDY SPRINGS

CITY CLERK'S OFFICE

TO: Eden Freeman, City Manager
FROM: Catherine Mercier-Baggett, Sustainability Manager
DATE: December 12, 2023 Submission for the December 19, 2023 City Council Meeting
ITEM: Request for Mayor and City Council Consideration of a Resolution to Authorize the Submission of an Application to the Arbor Day Foundation's Tree City USA and Tree City of the World Programs

Recommendation:

City Staff recommends submitting an application to the Arbor Day Foundation's Tree City USA and Tree City of the World Programs.

Background:

The Arbor Day Foundation created the Tree City USA and Tree City of the World programs to encourage communities to maintain and grow their tree cover and promote the benefits of an urban forestry program. The City of Sandy Springs has received recognition as a Tree City USA for 14 years and Tree City of the World for 4 years, providing public attention and national recognition for the City's urban forestry program.

Discussion:

The City currently meets the four required standards of Tree City USA, including maintaining a tree board or department, having a community tree ordinance, spending at least \$2 per capita on urban forestry, and celebrating Arbor Day.

The City has a recent tree inventory and assessment that serves as a basis for long-term maintenance, the additional standard for Tree City of the World recognition.

Financial Impact:

There is no cost related to the application process or receiving Tree City USA or Tree City of the World status.

Alternatives:

The City Council could direct staff not to submit an application to the Arbor Day Foundation, thereby forfeiting Tree City USA and Tree City of the World recognition.

Review:

Caroline Galvin, Executive Project Manager
Kristin Byars Smith, Assistant City Manager
Toni Carlisle, Chief Financial Officer

Created/Initiated - 12/14/2023
Approved - 12/14/2023
Approved - 12/14/2023

Dan Lee, City Attorney
Eden Freeman, City Manager

Approved - 12/14/2023
Final Approval - 12/14/2023

Attachments:

1. Signature Form_Tree City USA and Tree City of the World
2. Resolution_TreeCity_CMB

2023 Tree City USA Application for Certification

The Tree City USA award is in recognition of work completed by the community during the 2023 calendar year.

PRIMARY CONTACT INFORMATION

Contact Name:

William Park

Email:

william.park@sandyspringsga.gov

Phone:

+14705860378

Address:

1 Galambos Way

Atlanta, Georgia 30328

Sandy Springs COMMUNITY INFORMATION

Select which best describes your community:

Community has a Department Chair or City Manager

Ordinance Date:

04/01/2015

Ordinance Uploaded**Per-capita Expenditure**

\$5.80

Arbor Day Date

03/31/2023

Arbor Day Proclamation Uploaded

As Mayor or Equivalent of the Community of Sandy Springs

Mayor or Equivalent Signature	Title	Date
-------------------------------	-------	------

Application Certification (to be Completed by the State Forester)

The above-named community has made formal application to this office. I am pleased to advise you that we reviewed the application and have concluded that, based on the information contained herein, said community is eligible to be certified as a Tree City USA community, for the 2023 calendar year, having in my opinion met the standards required for recognition.

State Forester Signature	Title	Date
--------------------------	-------	------

STATE OF GEORGIA
COUNTY OF FULTON

**A RESOLUTION TO APPROVE AN APPLICATION TO THE ARBOR DAY FOUNDATION'S
TREE CITY USA AND TREE CITY OF THE WORLD PROGRAMS AND FOR THE MAYOR
TO EXECUTE THE APPLICATION**

WHEREAS, the Arbor Day Foundation (the "Foundation") offers the Tree City USA and Tree City of the World programs to provide communities with the framework needed to maintain a viable tree management program; and

WHEREAS, the City of Sandy Springs (the "City") has received recognition as a Tree City USA status for fourteen (14) years and Tree City of the World status for four (4) years, providing public attention and national recognition; and

WHEREAS, the City desires to submit an application outlining the City's efforts, including meeting the standards required by the Foundation in order to maintain Tree City USA and Tree City of the World status; and

WHEREAS, it is the desire of the City to submit the application to the Foundation for approval and recognition of the City of Sandy Springs Tree City USA and Tree City of the World status.

**NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE
CITY OF SANDY SPRINGS, GEORGIA:**

1. That the Mayor is authorized to execute the application, pending the approval of the City Attorney and Chief Finance Director; and
2. That the City Manager and appropriate City Staff are authorized to submit the application, pending execution by the Mayor; and
3. The City Manager and appropriate City Staff shall take such actions as may be deemed necessary to effectuate the intent of this Resolution.

RESOLVED this the 19th day of December, 2023.

Approved:

Russell K. Paul, Mayor

Attest:

Raquel D. Gonzalez, City Clerk
(Seal)



SANDY SPRINGS

CITY CLERK'S OFFICE

TO: Eden Freeman, City Manager
FROM: Dave Wells, Director of Facilities/Capital Construction and Building Operations
DATE: December 12, 2023 Submission for the December 19, 2023 City Council Meeting
ITEM: Request for Mayor and City Council Consideration of a Resolution to a Award Contract to Advanced Sports Group for Turf Installation as it Relates to the City Green Turf Conversion Project and to Authorize the City Manager to Execute the Contract

Recommendation:

Staff recommends that the City Council approve a contract award to Advanced Sports Group (“ASG”), to provide for the purchase and installation of synthetic turf as it relates to the City Green Turf Conversion Project (the “Project”), and to authorize the City Manager to execute the contract

Background:

In October of 2022 the City of Sandy Springs (the “City”) contracted with Breedlove Land Planning, Inc (“Breedlove”) to professionally design and assist the City with its City Green Turf Conversion Project, (the “Project”) of the City Green at City Springs. The Project consists of a new synthetic turf lawn area of approximately 21,000 Linear Square Feet.

Improvements included in the Project scope are:

1. Improved usability of the field surface for events and activities;
2. Added conduit pathways for event cable management; and
3. Improved aesthetic and visibility of the complex.

In selection of the turf product, Staff toured three facilities to compare the quality, comfort and durability of the synthetic turf:

1. Lake Forrest Elementary – Nationwide Turf
2. PACE Academy – Burke Turf
3. The Battery/Georgia Power Pavilion – Shaw Turf

From the three (3) products presented to Staff, the Shaw Meraki Craze Two Inch (2”) Thick Turf (the “Shaw Product”), produced by Shaw Integrated and Turf Solutions, Inc. (“Shaw”) appeared to be the best value for the City Green usage. It was the most resilient to heavy traffic and aesthetically natural in appearance. Staff and Breedlove recommend using the Shaw Product.

Discussion:

The City has sought pricing for the Shaw product using the statewide consortium contract pricing method. Shaw was an awardee of Sourcewell Contract No. 060518-SII through a Request For Proposal (“RFP”) process. The current termination date for the consortium is May 5, 2026. Usage of the consortium contract method guarantees best pricing and experience in providing specifically desired turf field construction services and products.

As a preferred Shaw Product installer, Advanced Sports Group (“ASG”) has provided to the City a proposal in the amount of \$406,448.00.

Financial Impact:

The total proposed synthetic turf installation costs are \$406,448.00. There is adequate funding available in Capital Improvements Project Account F2302 to fund the Project.

Alternatives:

Council may choose not to fund the Project at this time and provide staff with further guidance.

Review:

Nathifa Cunningham, Assistant City Clerk	Created/Initiated - 12/13/2023
Dave Wells, Director of Facilities/Capital Construction and Building Operations	Approved - 12/13/2023
Toni Carlisle, Chief Financial Officer	Approved - 12/13/2023
Dan Lee, City Attorney	Approved - 12/14/2023
Eden Freeman, City Manager	Final Approval - 12/15/2023

Attachments:

1. CLEAN Resolution to Award Contract to Advanced Sports Group for Turf Installation for the City Green at City Springs_updated 121223

**STATE OF GEORGIA
COUNTY OF FULTON**

**A RESOLUTION APPROVING CONTRACT AWARD TO ADVANCED SPORTS GROUP AS IT RELATES TO
THE CITY GREEN TURF CONVERSION PROJECT FOR THE CITY GREEN AT CITY SPRINGS AND TO
AUTHORIZE THE CITY MANAGER TO EXECUTE THE CONTRACT**

WHEREAS, in October 2022, the City of Sandy Springs (the “City”) contracted with Breedlove Land Planning, Inc (“Breedlove”) to professionally design and assist the City in its City Green Turf Conversion Project (the “Project”) of the City Green at City Springs. The Project consists of a new synthetic turf lawn area of approximately 21,000 Linear Square Feet; and

WHEREAS, the improvements included improved usability of the field surface for events and activities, added conduit pathways for event cable management and improved aesthetic and visibility of the complex; and

WHEREAS, in selection of the turf product, Staff toured the following three (3) facilities to compare the quality, comfort and durability of the synthetic turf: Lake Forrest Elementary – Nationwide Turf; PACE Academy – Burke Turf; and The Battery/Georgia Power Pavilion – Shaw Turf; and

WHEREAS, Staff and Breedlove recommend using the Shaw Meraki Craze 2” thick turf product (the “Shaw Product”) produced by Shaw Integrated and Turf Solutions, Inc.(“Shaw”), and as found at The Battery/Georgia Power Pavilion; and

WHEREAS, the City has sought pricing for the Shaw Product using the statewide consortium contract pricing method. Shaw was an awardee of Sourcewell Contract No.060518-SII through a Request For Proposal (“RFP”) process and the current term date for the consortium is May 5, 2026. Usage of the consortium contract method better guarantees best pricing and experience in providing specifically desired turf field construction services and products; and

WHEREAS, Advanced Sports Group (“ASG”) is the preferred Shaw Product installer, and provided a proposal to the City in the amount of \$406,448.00; and

WHEREAS, the City desires to make contract award to Advanced Sports Group in the amount of \$406,448.00 to provide the services as named herein.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SANDY SPRINGS, GEORGIA AS FOLLOWS:

1. That contract award for the Project shall be made to Advanced Sports Group in the amount of \$406,448.00; and
2. That the City Manager is authorized to execute the contract in the amount of \$406,448.00 with Advanced Sports Group subject to approval of the City Attorney and the Chief Financial Officer; and
3. The City Manager and appropriate City Staff take such actions as may be deemed necessary to effectuate the intent of this Resolution.

SO RESOLVED this 19th day of December 2023.

Approved:

Russell K. Paul, Mayor

Attest:

Raquel D. González, City Clerk

(SEAL)



SANDY SPRINGS

CITY CLERK'S OFFICE

TO: Eden Freeman, City Manager

FROM: William H. Martin, Jr. AIA Public Works Director

DATE: November 22, 2023 Submission for the December 19, 2023 City Council Meeting

ITEM: Request for Mayor and City Council to Approve a Contract Award to Vertical Earth, Inc. for the Construction of the Crest Valley Drive Drainage Maintenance and Improvement Project

Recommendation:

City Staff recommends contract award be made to Vertical Earth, Inc. ("Vertical Earth") for the construction of a stormwater drainage improvement project between 1025 Crest Valley Drive and 1075 Crest Valley Drive as it relates to the Crest Valley Drive Drainage Maintenance and Improvement Project (the "Project").

Background:

In 2023, the City of Sandy Springs (the "City") engaged an engineering firm to develop plans for embankment stabilization, as well as repair and/or replacement of a culvert headwall upstream of the roadway between 1025 Crest Valle Drive and 1075 Crest Valley Drive. The Project aims to protect the existing City infrastructure, replace the failing culvert headwall, and bring the drainage system up to City standards. The Project scope consists of the following:

- Tree removal and clearing
- Demolition and removal of existing 84" CMP pipe brick headwall
- Construction of a reinforced concrete headwall with stone veneer
- Replacement of 22 LF of 18" CMP with 18" RCP
- Filling voids around 84" CMP with chemical grout
- Rehabilitation of damaged 84" CMP culvert pipe
- Riprap installation at pipe headwall
- Installation of erosion control best management practices
- Final restoration of construction areas

Discussion:

On October 11, 2023, the City issued an Invitation to Bid ("ITB") No. 24-027 seeking bids from qualified contractors to perform construction services for the Project. Purchasing conducted a non-mandatory pre-proposal meeting on October 24, 2023. The following two (2) responses were received by the November 13, 2023, deadline:

Company	Amount
---------	--------

Projected Estimate for the Project	\$404,844.00
Vertical Earth, Inc.	\$386,401.14
Site Engineering, Inc.	\$551,320.00

Upon review of the responses, Staff recommends that award be made to the most responsible and responsive bid from Vertical Earth, Inc. in the amount of \$386,401.14. The construction budget for the project is \$400,000.00.

Financial Impact:

There are adequate funds available in the Stormwater Capital Maintenance and Improvements Account budget to award this contract.

Alternatives:

City Council could choose to not implement the required repairs at this time and provide further guidance to Staff.

Review:

Karen Lugassy, Executive Assistant
Amir Fallahi, Stormwater Services Unit Manager
Toni Carlisle, Chief Financial Officer
Dan Lee, City Attorney
Eden Freeman, City Manager

Created/Initiated - 12/7/2023
Approved - 12/7/2023
Approved - 12/8/2023
Approved - 12/14/2023
Final Approval - 12/14/2023

Attachments:

1. Project Location
2. Resolution for Crest Valley Award_12062023

1025-1075 CREST VALLEY DRIVE



LOCATION MAP

**STATE OF GEORGIA
COUNTY OF FULTON**

**A RESOLUTION TO APPROVE CONTRACT AWARD TO VERTICAL EARTH, INC.
FOR THE CONSTRUCTION OF THE CREST VALLEY DRIVE DRAINAGE
MAINTENANCE AND IMPROVEMENT PROJECT**

WHEREAS, the City of Sandy Springs (the “City”) has determined the necessity to facilitate stormwater infrastructure/drainage improvements at 1025 Crest Valley Drive through 1075 Crest Valley Drive, Sandy Springs (Fulton County), Georgia, known as the Crest Valley Drive Drainage Maintenance and Improvement Project (the “Project”); and

WHEREAS, the Project will correct certain deficiencies in the infrastructure found during a 2022 study and will bring the drainage system up to City standards; and

WHEREAS, to advance the Project, the City issued an Invitation to Bid (“ITB”) No. 24-027 on October 11, 2023, soliciting bids from qualified firms to construct the Project; and

WHEREAS, On November 13, 2023, the City received two (2) bids in response to the solicitation, including a bid from Vertical Earth, Inc. (Vertical Earth) in the amount of \$386,401.14; and

WHEREAS, the bids were reviewed and it was determined that the lowest most responsive and responsible bid was submitted by Vertical Earth; and

WHEREAS, the City desires to make contract award to Vertical Earth in the amount of \$386,401.14 for the construction of the Crest Valley Drive Drainage Maintenance and Improvement Project.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SANDY SPRINGS, GEORGIA THAT:

1. Contract award for the Project shall be made to Vertical Earth, Inc. in the amount of \$386,401.14; and
2. The City Manager is hereby authorized to execute the contract with Vertical Earth, Inc. to perform the Project, pending the approval of the City Attorney and the Chief Financial Officer; and
3. The City Manager and appropriate City Staff are hereby authorized to take such further actions as deemed necessary to effectuate the intent of this Resolution.

RESOLVED this the 19th day of December 2023.

Approved:

Russell K. Paul, Mayor

Attest:

Raquel D. González, City Clerk
(Seal)



SANDY SPRINGS

CITY CLERK'S OFFICE

TO: Eden Freeman, City Manager
FROM: William H. Martin, Jr. AIA Public Works Director
DATE: November 22, 2023 Submission for the December 19, 2023 City Council Meeting
ITEM: Request for Mayor and City Council Consideration of Approval for the Mayor to Sign the LMIG Application Signature Page and Cover Letter for Submittal by Public Works to the Georgia Department of Transportation for the Fiscal Year 2024 Local Maintenance and Improvement Grant

Recommendation:

City Staff recommends that the Mayor and City Council approve the attached list of streets, Local Maintenance and Improvement Grant ("LMIG") Application and Cover Letter for consideration by the Georgia Department of Transportation (GDOT) for the Fiscal Year 2024 LMIG.

Background:

On an annual basis GDOT allows submissions by local governments for funding of needed projects within city, county or state rights-of-way. In furtherance of Operation Pave On, the Public Works Department has compiled a list of roads in need of resurfacing to submit to GDOT for funding under the LMIG. The prioritized project list is due to GDOT by February 1, 2024.

Discussion:

The attached list represents approximately 3.56 miles of roads that are in need of resurfacing. The list was compiled using the 2021 pavement condition index (PCI). The streets to be submitted represent those with low PCI scores within the City's network and those that are logical to complete in conjunction with the lower ranked streets.

There is a required 30% match to the LMIG. The City's LMIG distribution is \$1,021,911.35. The estimated amount to complete this work, which includes all items necessary to complete the resurfacing of these roads, is \$1,336,553.73. It is recommended that the City submit work in excess of the necessary amount to insure expenditure of the entire grant, plus the required 30% match.

Proposed Street List

Road Name	Beginning	Ending	Length (Miles)
HIGH BROOK DR	HIGH POINT RD	CUL-DE-SAC	0.56

JETT FERRY RD	SPALDING DR	JETT FERRY MANOR	0.71
MONTICELLO DR	OLD DOMINION DR	SPALDING DR	0.35
N MILL RD	JOHNSON FERRY RD NW	MARSH CT	0.76
POWERS FERRY RD	NORTHSIDE DR	CITY LIMITS	0.74
SKYRIDGE DR	BALL MILL RD	CUL-DE-SAC	0.44
			3.56 mi.

Financial Impact:

If the City chooses to submit the attached list of roads, the financial impact to the City will be a 30% required match, in an amount of \$306,573.41, plus any funds that may be above and beyond that amount to complete the submitted list.

Alternatives:

The City may choose to apply these grant funds toward another approved use such as intersection improvements, replacing storm drainpipes or culverts, bridge repair or replacement, and signal installation.

Review:

Karen Lugassy, Executive Assistant
Mitch Yeargin, Field Services Unit Manager
Toni Carlisle, Chief Financial Officer
Dan Lee, City Attorney
Eden Freeman, City Manager

Created/Initiated - 12/7/2023
Approved - 12/7/2023
Approved - 12/8/2023
Approved - 12/13/2023
Final Approval - 12/14/2023

Attachments:

1. FY24_LMIG_APPLICATION_SIGNATURE_PAGE
2. GDOT FY24 LMIG Cover Letter_12072023
3. LMIG Proposed street list FY2024
4. FY24_GDOT_LMIG_20231114
5. Resolution GDOT LMIG Application_12062023
6. LMIG Application Instructions

**GEORGIA DEPARTMENT OF TRANSPORTATION LOCAL MAINTENANCE & IMPROVEMENT
GRANT (LMIG) APPLICATION FOR FISCAL YEAR 2024
TYPE OR PRINT LEGIBLY. ALL SECTIONS MUST BE COMPLETED.**

LOCAL GOVERNMENT AFFIDAVIT AND CERTIFICATION

I, Russell K. Paul (Name), the Mayor (Title), on behalf of City of Sandy Springs (Local Government), who being duly sworn do swear that the information given herein is true to the best of his/her knowledge and belief. Local Government swears and certifies that it has read and understands the LMIG General Guidelines and Rules and that it has complied with and will comply with the same.

Local government further swears and certifies that it has read and understands the regulations for the Georgia Planning Act of 1989 (O.C.G.A. § 45-12-200, et seq.), Service Delivery Strategy Act (O.C.G.A. § 36-70-20, et seq.), and the Local Government Budgets and Audits Act (O.C.G.A. 36-81-7 et seq.) and will comply in full with said provisions. Local government further swears and certifies that the roads or sections of roads described and shown on the local government's Project List are dedicated public roads and are part of the Public Road System in said county/city. Local government further swears and certifies that it complied with federal and/or state environmental protection laws and at the completion of the project(s), it met the match requirements as stated in the Transportation Investment ACT (TIA).

Further, the local government shall be responsible for any claim, damage, loss or expense that is attributable to negligent acts, errors, or omissions related to the designs, drawings, specifications, work and other services furnished by or on behalf of the local government pursuant to this Application ("Loss"). To the extent provided by law, the local government further agrees to hold harmless and indemnify the DEPARTMENT and the State of Georgia from all suits or claims that may arise from said Loss.

If the local government fails to comply with these General Guidelines and Rules, or fails to comply with its Application and Certification, or fails to cooperate with the auditor(s) or fails to maintain and retain sufficient records, the DEPARTMENT may, at its discretion, prohibit the local government from participating in the LMIG program in the future and may pursue any available legal remedy to obtain reimbursement of the LMIG funds. Furthermore, if in the estimation of the DEPARTMENT, a roadway or bridge shows evidence of failure(s) due to poor workmanship, the use of substandard materials, or the failure to follow the required design and construction guidelines as set forth herein, the Department may pursue any available legal remedy to obtain reimbursement of the allocated LMIG funds or prohibit local government from participating in the LMIG program until such time as corrections are made to address the deficiencies or reimbursement is made. All projects identified on the Project list shall be constructed in accordance with the Department's Standard Specifications of Transportation Systems (Current Edition), Supplemental Specifications (Current Edition), and Special Provisions.

Local Government:

103304

E-Verify Number

____ (Signature)

Sworn to and subscribed before me,

Mayor (Print)

This ____ day of _____, 20____.

Mayor / Commission Chairperson

In the presence of:

December 19, 2023 (Date)

NOTARY PUBLIC

December 19, 2023

My Commission Expires:

LOCAL GOVERNMENT SEAL:

NOTARY PUBLIC SEAL:



SANDY SPRINGS

GEORGIA

December 19, 2023

Mr. Chartrae Kent
District State Aid Coordinator
Georgia Department of Transportation, District 7
5025 New Peachtree Road
Chamblee, GA 30341

Re: Georgia Department of Transportation – Fiscal Year 2024 Local Maintenance Improvement Grant Application, City of Sandy Springs, Georgia

Dear Mr. Kent:

This letter responds to instructions contained in the application for the Local Maintenance Improvement Grant (“LMIG”) for Fiscal Year 2024. The City of Sandy Springs FY 2024 LMIG project will include:

- Milling
- Deep patch
- Sub-base repair (where needed)
- Adjustment of manholes/water valves
- Resurfacing with 1.5" to 2" inches of 12.5mm Superpave
- Striping as required on the streets listed in the project information form.

The status of LMIG funding for the previous three (3) fiscal years are as follows:

- GDOT FY 2021 LMIG 100% complete as of September 1, 2021
- GDOT FY 2022 LMIG 100% complete as of November 15, 2022
- GDOT FY 2023 LMIG 100% complete as of August 30, 2023

Please contact Mr. Mitch Yeargin, Field Services Unit Manager for the City of Sandy Springs, if you need any further information in response to this submittal at myeargin@sandyspringsga.gov.

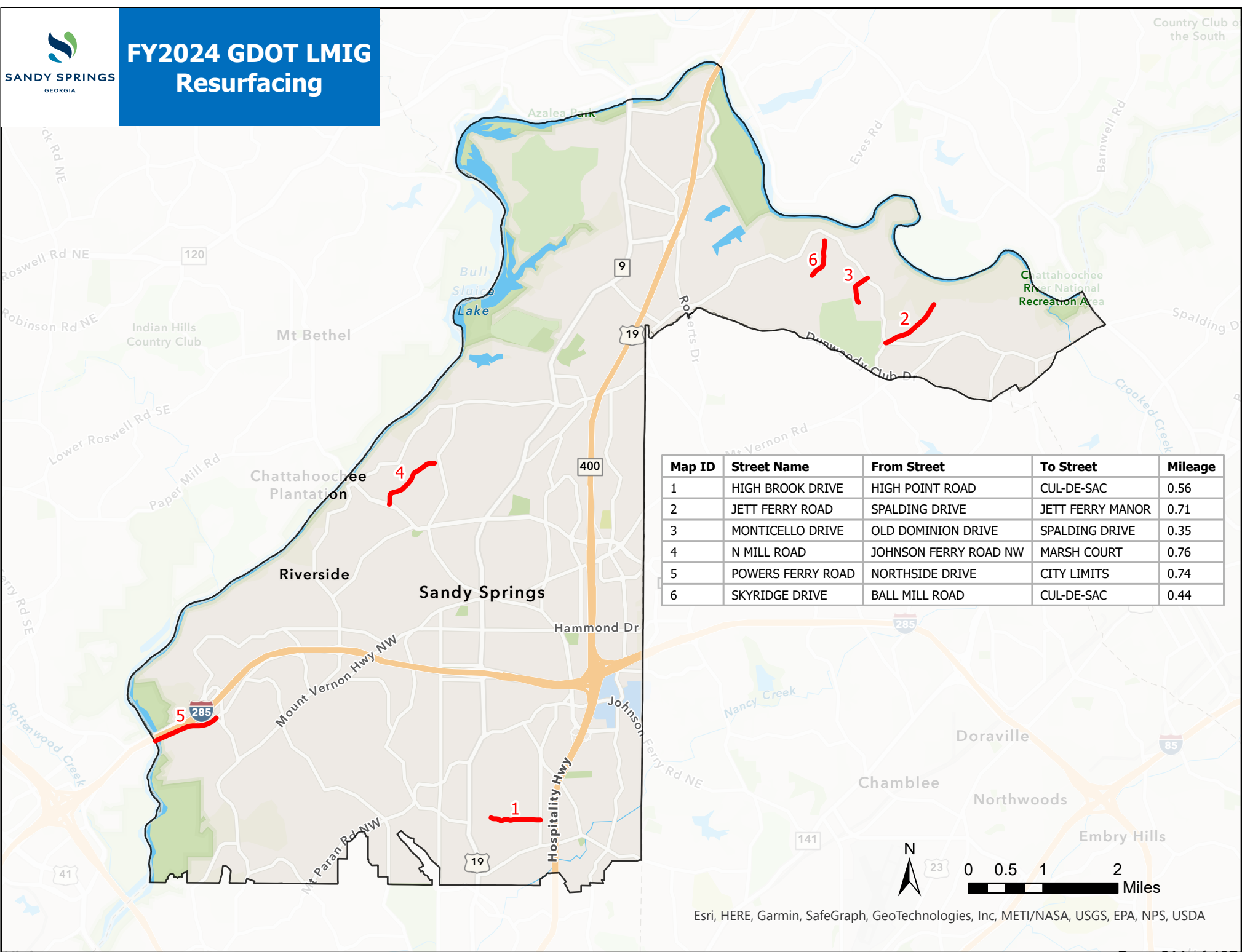
Sincerely,

Russell K. Paul
Mayor

Sandy Springs GDOT FY2024 LMIG Proposed Street List

Road Name	Beginning	Ending	Length (Miles)	Description of Work	Projected Cost
				Milling and resurfacing with 1.5 to 2 inches of 12.5mm Superpave	
HIGH BROOK DR	HIGH POINT RD	CUL-DE-SAC	0.56		\$ 211,354.02
JETT FERRY RD	SPALDING DR	JETT FERRY MANOR	0.71		\$ 265,940.73
MONTICELLO DR	OLD DOMINION DR	SPALDING DR	0.35		\$ 130,651.32
N MILL RD	JOHNSON FERRY RD NW	MARSH CT	0.76		\$ 286,705.08
POWERS FERRY RD	NORTHSIDE DR	CITY LIMITS	0.74		\$ 277,072.13
SKYRIDGE DR	BALL MILL RD	CUL-DE-SAC	0.44		\$ 164,830.45
			3.56		\$ 1,336,553.73
				LMIG Funds	\$ 1,021,911.35
				30% Match	\$ 306,573.41
				Total LMIG Funds	\$ 1,328,484.76
Description of Work: Mill existing roadway, deep patch to a depth of 3.5 to 5 inches, sub-base repairs if needed.					
Adjust manholes/ water valves, resurface with 1.5 to 2 inches of 12.5mm Superpave asphalt. Striping as required					
Estimated Cost of the Project: \$1,336,553.73 (as determined using our latest contract prices).					
Project let date: October 27, 2023.					

FY2024 GDOT LMIG Resurfacing



**STATE OF GEORGIA
COUNTY OF FULTON**

**A RESOLUTION TO APPROVE THE LIST OF STREETS AND APPLICATION TO THE
GEORGIA DEPARTMENT OF TRANSPORTATION FOR THE FISCAL YEAR 2024 LOCAL
MAINTENANCE AND IMPROVEMENT GRANT, AND TO AUTHROIZE THE MAYOR TO
EXECUTE THE APPLICATION AND COVER LETTER**

WHEREAS, the Georgia Department of Transportation (“GDOT”) allows annual submissions by local governments for funding of needed projects within the municipality, county or state rights-of-way for the Local Maintenance Improvement Grant (“LMIG”) program; and

WHEREAS, in furtherance of the 2021 operation “Pave-On” the City of Sandy Springs’ (the “City”) Public Works Department has compiled a list of streets within the City, in need of resurfacing, attached hereto as Exhibit “A”, to be submitted to GDOT’s LMIG program; and

WHEREAS, the City’s LMIG distribution is in a (proposed) amount of \$1,021,911.35, as a condition of the LMIG program, the City is responsible for a thirty percent (30%) local match in funding, in an estimated amount of \$306,573.41; and

WHEREAS, it is the desire of the City to approve the attached proposed list of streets, to authorize the Mayor to execute the application and cover letter, and authorize Staff to submit the application to GDOT for funding for the Project through GDOT’s LMIG program.

**NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY
OF SANDY SPRINGS, GEORGIA AS FOLLOWS:**

1. That the attached list of streets to be submitted to the Georgia Department of Transportation for the FY24 Local Maintenance Improvement Grant is hereby approved; and
2. The Mayor is authorized to execute the Local Maintenance Improvement Grant application, along wit the attached cover letter, pending the approval of the City Attorney and Chief Finance Director; and
3. The Mayor and City Manager are hereby authorized to take such actions as may be deemed necessary to effectuate the intent of this Resolution.

RESOLVED this 19th day of December, 2023.

Approved:

Russell K. Paul, Mayor

Attest:

Raquel D. González, City Clerk

(SEAL)

LMIG Application Instructions

- You will need your **FEIN** (Federal Employer Identification Number) and the following Items to complete your Application

- The **List of projects** to type in the system:
 - a. Road name, Beginning and Ending points, Length in miles, Description of work,
Project cost, Estimated project let date

- The LMIG **Cover Letter** shall include the following:
 - a. Overview of type project(s) being requested
 - b. Status (percentage of completion) of previous LMIG funding for **last 3 fiscal years**
 - c. Signature of Mayor or County Commission Chairperson

- The LMIG **Application Signature Page** shall include the following:
 - a. Signature of Mayor or County Commission Chairperson
 - b. County/City Seal (If using an embossed seal, please shade it before scanning)
 - c. Notary signature and seal



SANDY SPRINGS

CITY CLERK'S OFFICE

TO: Eden Freeman, City Manager
FROM: William H. Martin, Jr. AIA Public Works Director
DATE: November 22, 2023 Submission for the December 19, 2023 City Council Meeting
ITEM: Request for Mayor and City Council Consideration to Approve Contract Award to Blount Construction Company, Inc. for FY 2024 Local Maintenance Improvement Grant Paving and to Authorize the City Manager to Execute the Contract

Recommendation:

Staff recommends contract award to Blount Construction Company, Inc. ("Blount") to provide the FY 2024 Local Maintenance Improvement Grant ("LMIG") Paving and requests authorization for the City Manager to execute a contract with Blount.

Background:

At the June 15, 2021 City of Sandy Springs (the "City") Council meeting, the City's consultant, MDS Technologies, Inc. ("MDS"), presented its findings for the FY2021 Pavement Condition Index ("PCI") study performed on all City-owned streets. Based on these findings, MDS recommended a list of streets by year for resurfacing. Pavement condition index scores for the FY2024 streets ranged from 38 to 58, and streets were identified to be the next priority for resurfacing in the continuation of Operation Pave On.

Discussion:

Seeking a qualified contractor to perform all of the subsurface, resurfacing, striping, and related work on the approved streets ("Project"), the City issued an Invitation to Bid ("ITB") 24-016 for the Project on September 13, 2023. A pre-bid conference was held on September 26, 2023. The following six (6) bids were received prior to the October 27, 2023, deadline:

Firm	Total Bid
Blount Construction Company, Inc.	\$7,972,142.84
NWGP, Inc.	\$8,595,220.00
Vertical-Earth Inc.	\$10,099,847.31
Stewart Bros., Inc.	\$10,449,905.00
Magnum Paving LLC	\$10,545,275.00
E.R. Snell Contractor, Inc.	\$10,976,485.00

The bids received were evaluated by staff. Based on review and analysis, staff recommends that the City award a contract to Blount, who submitted the lowest, most responsive and responsible bid in the amount of \$7,972,142.84.

Financial Impact:

The City will be responsible for all work associated with the Project. There are adequate funds in Project T-3000 to award this contract. The Staff-prepared estimate for the Project is \$7,550,000.00.

Alternatives:

The City may choose not to award to Blount and to apply the LMIG funds toward another approved use such as intersection improvements, storm drainpipes or culvert replacement, bridge repair or replacement, and/or signal installation.

Review:

Karen Lugassy, Executive Assistant
Mitch Yeargin, Field Services Unit Manager
Toni Carlisle, Chief Financial Officer
Dan Lee, City Attorney
Eden Freeman, City Manager

Created/Initiated - 12/7/2023
Approved - 12/7/2023
Approved - 12/8/2023
Approved - 12/13/2023
Final Approval - 12/14/2023

Attachments:

1. FY24Resurfacing_20230714
2. Resolution Blount Construction award contract LMIG_12052023





SANDY SPRINGS
GEORGIA

Resurfacing FY2024

Street Name	From Street	To Street	Length (ft)	Area (yd2)
ABERNATHY RD	CHERRY TREE LN	WILLIAMSON DR	872	2713
ABERNATHY RD	WILLIAMSON DR	WILLOW CREEK DR	922	2868
ABERNATHY RD	WILLOW CREEK DR	WILLOW HEIGHTS DR	392	1221
ABERNATHY RD	WILLOW HEIGHTS DR	GLENKREE DR	361	1122
ABERNATHY-PEACHTREE DUNWOODY RAMP	ABERNATHY RD	PEACHTREE DUNWOODY RD	109	338
BALL MILL RD	CHAPARRAL PL	CHEVRON DR	1587	4938
BALL MILL RD	CHEVRON DR	MARLBOROUGH DR	324	696
BALL MILL RD	MARLBOROUGH DR	MASTERS CLUB DR	364	1132
BELMORE WAY	NORTHWOLD DR	CUL-DE-SAC	426	1324
BRANSFORD RD	HIGH POINT RD	SHEVER SMT	642	1997
CHAPARRAL PL	CHAPARRAL DR	BALL MILL RD	603	1877
CHEVRON DR	CHAPARRAL DR	BALL MILL RD	624	1943
COLQUITT RD	TREELODGE PKWY EXIT	TREELODGE PKWY ENTRANCE	38	118
COLQUITT RD	WINGATE WAY	TREELODGE PKWY ENTRANCE	629	1957
CURRY DR	WOODCHASE CT	CUL-DE-SAC	1053	3275
CURRY DR	WOODCHASE CT	PEACHTREE DUNWOODY RD	313	973
DALRYMPLE RD	GLENCOURTNEY DR	PRINCETON TRCE	1432	4454
DUNWOODY PL	DRIVEWAY TO 500 NORTH RIDGE	DUNWOODY PL	417	1297
DUNWOODY PL	NORTH RIDGE PKWY RAMP TO DUNWOODY PL SB	DRIVEWAY TO 500 NORTH RIDGE RD	297	923
DUNWOODY PL	NORTH RIDGE PKWY RAMP TO DUNWOODY PL SB	NORTH RIDGE PKWY EB	23	289
DUNWOODY PL	NORTH RIDGE PKWY WB	NORTH RIDGE PKWY EB	98	87
DUNWOODY RD	SPALDING DR	CITY LIMITS	296	920
ELDEN DR	GREEN HILL PL	GREEN HILL PL	2428	7553
FERRY DR	ANGUS TRL	JOHNSON FERRY RD	835	2598
FERRY DR	JOHNSON FERRY RD	ANGUS TRL	1197	3724
GARBER DR	GERRY LN	HILDERBRAND DR	422	1314
GARBER DR	GLENFOREST RD	KAYRON DR	285	888
GARBER DR	KAYRON DR	GERRY LN	400	1245
GLENMURY CT	GLENMURY DR	CUL-DE-SAC	344	1069
GLENOCOURTNEY DR	GRENOC CIR	DAUNWILLE RD	431	1342
GLENOCOURTNEY DR	SELKIRK DR	WYNCOURTNEY DR	384	1195
GLENOCOURTNEY DR	WYNCOURTNEY DR	GRENOC CIR	359	1115
GLENLAKE PKWY	ABERNATHY RD	GLENLAKE PKWY	2817	8765
GLENLAKE PKWY	GLENLAKE PKWY	ABERNATHY RD	2809	8738
GREEN HILL PL	GREEN HILL RD	NORTH CUL-DE-SAC	170	528
GREEN HILL PL	SOUTH CUL-DE-SAC	GREEN HILL RD	577	1796
GREEN HILL RD	ROSWELL RD	GREEN HILL PL	901	2804
GREER WAY	HUNTCLIFF TRACE	CUL-DE-SAC	371	656
HAMMOND DR	FOREST PL	SANDY SPRINGS CIR	247	1064
HAMMOND DR	LAKE FOREST DR	FOREST PL	491	1528
HAMMOND DR	ROSWELL RD	BOYLSTON DR	738	2295
HAMPTON DR	CROMWELL RD	CHASERLAND DR	814	2531
HAMPTON DR	CUL-DE-SAC	CROMWELL RD	514	1599
HAPPY HOLLOW RD	BRANDONSHIRE RD	TRELLIS PL	323	1004
HAPPY HOLLOW RD	DALHWYNT CT	BRANDONSHIRE RD	1028	3199
HAPPY HOLLOW RD	DUNWOODY CLUB DR	DALHWYNT CT	377	1174
HAPPY HOLLOW RD	TRELLIS PL	SAVANNAH ESTATES DR	197	612
HEADS FOREST DR	CUL-DE-SAC	HEADS OVERLOOK CT	1299	4043
HEADS FOREST DR	HEADS OVERLOOK CT	HEADS FERRY RD	414	1288
HIGH BROOK RD	CUL-DE-SAC	HIGH POINT RD	2962	9215
HIGHGROVE POINTE	WINDSOR PKWY	CUL-DE-SAC	523	1626
HOPE RD	DUNWOODY CREEK CIR	DUNWOODY PL	598	1859
HOPE RD	HOPE MEWS WAY	PEARL COVE CT	399	1240
HOPE RD	PEARL COVE CT	DUNWOODY CREEK CIR	1655	5147
HOPE RD	ROSWELL RD	HOPE MEWS WAY	986	3068
HUNTCLIFF (ENTRANCE)	ROSWELL RD	1010 HUNTCLIFF	295	917
HUNTCLIFF (EXIT)	1010 HUNTCLIFF	ROSWELL RD	322	1002
HUNTCLIFF TRCE	BUCKHORN	BUCKHORN	64	198
HUNTCLIFF TRCE	BUCKHORN	HUNTCLIFF LAKE CT	316	983
HUNTCLIFF TRCE	GREEN WAY	RIVER RUN	660	2052
HUNTCLIFF TRCE	HUNTCLIFF	THE 16TH FAIRWAY	443	1378
HUNTCLIFF TRCE	HUNTCLIFF LAKE CT	RIVER RUN	1655	5147
HUNTCLIFF TRCE	THE 16TH FAIRWAY	GREEN WAY	281	875
HUNTCLIFF TRCE	WEDGEWAY	BUCKHORN	873	2717
ISLAND DR	N ISLAND TER	JETT RD	935	2908
ISLAND DR	REBEL TRL	N ISLAND TER	2695	8383
JETT FERRY RD	RIVER CIR	JETT FERRY MNR	776	2415
JETT FERRY RD	SENTINAE CLOSE	RIVER CIR	354	1102
JETT FERRY RD	SPALDING DR	SPALDING RIDGE WAY	1343	4177
JETT FERRY RD	SPALDING RIDGE WAY	SENTINAE CLOSE	1254	3963
KAYRON DR	GARBER LN	SILVER LN	645	2007
KAYRON DR	HAMMOND DR	LORELL TER	750	2334
KAYRON DR	HILDERBRAND DR	READ LN	518	1612
KAYRON DR	KAYRON DR	KAYRON DR	163	508
KAYRON DR	KAYRON DR	KAYRON DR	189	587
KAYRON DR	READ LN	VALLEY LN	341	1061
KAYRON DR	SILVER LN	HILDERBRAND DR	1130	3515
KAYRON DR	VALLEY LN	HAMMOND DR	732	2277
LONG ISLAND DR NW	LONDONBERRY RD	CLINGCASTLE DR	2663	8285
LONG ISLAND DR NW	LONG ISLAND WAY	LONDONBERRY RD	462	1438
LONG ISLAND DR NW	TABA TRL	LONG ISLAND WAY	78	242
LOST FOREST CT	MARK TRL	CUL-DE-SAC	224	695
MARK TRL	BRANDON MILL RD	LOST FOREST CT	382	1188

Street Name	From Street	To Street	Length (ft)	Area (yd2)
MARK TRL	LOST FOREST CT	STONE MILL TRL	471	1464
MEADOW GATE CLOSE	CUL-DE-SAC	MEADOW GATE DR	158	491
MEADOW GATE DR	MEADOW GATE CLOSE	NESBITT FERRY DR	189	589
MEADOW GATE DR	MEADOW WATCH LN	MEADOW GATE CLOSE	388	1207
MEADOW WATCH LN	MEADOW GATE DR	NORTH CUL-DE-SAC	232	721
MEADOW WATCH LN	SOUTH CUL-DE-SAC	MEADOW GATE DR	203	633
MILL RD	N MILL CT	JOHNSON FERRY RD NW	2643	8222
MILL RD	N MILL CT	MARSH CT	1375	4278
MITCHELL RD	BRAEMORE DR	HAMMOND DR	130	404
MITCHELL RD	MANCHESTER PL	RIDGEEMERE TRCE	250	779
MITCHELL RD	RIDGEEMERE TRCE	BRAEMORE DR	654	2034
MONTICELLO DR	MONTICELLO CT	BRIDGEGATE CT	1220	3796
MONTICELLO DR	OLD DOMINION DR	MONTICELLO CT	611	1900
MOUNT VERNON HWY NE	PRESTON WOODS TRL	LISA LN	421	1310
MOUNT VERNON HWY NW	HAMMOND DR	LAKE FORREST DR	1425	4432
MOUNT VERNON HWY NW	HAMMOND DR RAMP TO MOUNT VERNON HWY EB	HAMMOND DR	64	199
MOUNT VERNON PKWY	IDLEWOOD DR	MOUNT VERNON HWY NW	1655	5150
MOUNTAIN CREEK RD	EOP	CARPENTER DR	848	2639
N POWERS FERRY RD	N POWERS FERRY RD	POWERS LAKE DR	153	475
N POWERS FERRY RD	PARC DU CHATEAU	MOUNT VERNON HWY NW	201	624
N POWERS FERRY RD	POWERS FERRY RD	N POWERS FERRY RD RAMP TO POWERS FERRY RD	291	282
N POWERS FERRY RD	POWERS LAKE DR	PARC DU CHATEAU	1053	3276
N POWERS FERRY RD RAMP	POWERS FERRY RD	N POWERS FERRY RD	94	293
NEW NORTHSIDE DR	1-285 WB NORTHSIDE OFF RAMP	NEW NORTHSIDE DR	199	618
NEW NORTHSIDE DR	1-285 WB NORTHSIDE RAMP	1-285 WB OFF RAMP	169	525
NEW NORTHSIDE DR	1-285 WB OFF RAMP	1-285 WB NORTHSIDE OFF RAMP	161	499
NEW NORTHSIDE DR	NEW NORTHSIDE DR	NORTHSIDE DR	921	2864
NEW WELLINGTON CLOSE	GLEN PARK CT	S BRIGHTON CT	847	2636
NEW WELLINGTON CLOSE	GREEN PARK CT NW	ERROL PL	45	134
NORTHSIDE DR	HARRIS TRL	PEACHTREE VALLEY DR	943	2933
PEACHTREE DUNWOODY RD	ABERNATHY RD	PEACHTREE DUNWOODY RD	56	175
PEACHTREE DUNWOODY RD	ABERNATHY-PEACHTREE DUNWOODY RAMP	PEACHTREE DUNWOODY RD	80	248
PEACHTREE DUNWOODY RD	MOUNT VERNON HWY NE	PEACHTREE DUNWOODY RD	511	1589
PEACHTREE DUNWOODY RD	PEACHTREE DUNWOODY RD	ABERNATHY RD	64	200
PEACHTREE DUNWOODY RD	PEACHTREE DUNWOODY-ABERNATHY RAMP	ABERNATHY-PEACHTREE DUNWOODY RAMP	34	106
PEACHTREE DUNWOODY-ABERNATHY RAMP	PEACHTREE DUNWOODY RD	ABERNATHY RD	220	684
PERIMETER CTR W	MARTA TRAFFIC SIGNAL	TRAFFIC SIGNAL AT 1165 PERIMETER CTR W	750	2333
PERIMETER CTR W	SB RAMP FROM MOUNT VERNON HWY EB	MARTA TRAFFIC SIGNAL	523	1627
POWERS FERRY RD	NORTHSIDE DR	CITY LIMITS	3883	12081
RIVER SPRINGS DR	RIVER SPRINGS CT	RIVER SPRINGS LN	1164	3620
RIVEREDGE PKWY	RIVEREDGE PKWY	EOP	4494	13982
RIVERLAND CT	BRANDON HALL DR	CUL-DE-SAC	255	793
RIVERSIDE PKWY	RIVERCLIFFE DR	RIVERWOOD DR	431	1342
RIVERSIDE PKWY	RIVERWOOD DR	RIVERSIDE DR	925	2877
ROYERVISTA DR	EOP	ROYER PL	52	161
ROYERVISTA DR	ROYER CT	RIVERSIDE DR	578	1799
ROYERVISTA DR	ROYER PL	ROYER CT	379	1179
SANDY SPRINGS PL	227 SANDY SPRINGS PL WEST ENTRANCE	BLUE STONE RD	290	903
SANDY SPRINGS PL	51 SANDY SPRINGS PL	227 SANDY SPRINGS PL WEST ENTRANCE	109	339
SANDY SPRINGS PL	SANDY SPRINGS CIR	51 SANDY SPRINGS PL	261	812
SKYRIDGE DR	BALL MILL RD	CHURCHILL DR	665	2070
SKYRIDGE DR	CHURCHILL DR	SKYRIDGE TRL	523	1627
SKYRIDGE DR	SKYRIDGE TRL	CUL-DE-SAC	1122	3490
SPALDING DR	HUNTERS BRANCH DR	PEACHTREE DUNWOODY DR	812	2526
SPALDING DR	JETT FERRY RD	RYEFIELD DR	1023	3183
SPALDING DR	SAGEBRUSH DR	JETT FERRY RD	1398	4348
SPRUCE BLUFF DR	4940 SPRUCE BLUFF DR	4970 SPRUCE BLUFF DR	131	407
SPRUCE BLUFF DR	4940 SPRUCE BLUFF DR	4975 SPRUCE BLUFF DR	56	175
SPRUCE BLUFF DR	4970 SPRUCE BLUFF DR	4975 SPRUCE BLUFF DR	106	329
SPRUCE BLUFF DR	4975 SPRUCE BLUFF DR	NESBITT FERRY RD	430	1337
SPRUCE BLUFF DR	CUL-DE-SAC	4940 SPRUCE BLUFF DR	422	1312
TIMBERLAK DR	HIGH POINT RD	WEATHERLY LN	561	1746
TIMBER TRL S	CUL-DE-SAC	TIMBERLAND DR	255	794
TIMBER TRL S	TIMBERLAND DR	TIMBER VALLEY RD	556	1729
VALLEYFIELD DR	DUNCOURTNEY DR	CUL-DE-SAC	169	527
VERNON WOODS DR	CARRIAGE DR	BRIDGES CREEK TRL	1516	4716
VERNON WOODS DR	MOUNT VERNON HWY NE	CARRIAGE DR	606	1884
WATERPINE CT	CUL-DE-SAC	CUL-DE-SAC	210	654
WATERPINE CT	WATERPINE CT CUL-DE-SAC	HUNTCLEIF	311	968
WEATHERLY DR	HEADS FERRY RD	WEATHERLY LN	468	1456
WEATHERLY LN	WEATHERLY LN	OLD CREEK TRL	1583	4924
WEATHERLY LN	CUL-DE-SAC	CUL-DE-SAC	116	361
WEATHERLY LN	CUL-DE-SAC	CUL-DE-SAC	57	178
WEATHERLY LN	CUL-DE-SAC	CUL-DE-SAC	54	168
WEATHERLY LN	WEATHERLY LN	WEATHERLY DR	1480	4604
WEATHERLY LN	WEATHERLY LN	WEATHERLY LN	100	310
WEATHERLY LN	WEATHERLY LN	WEATHERLY LN	105	325
WINDSOR PKWY	BRIDEN ST	WINDSOR PKWY	1148	3570
WINDSOR PKWY	NORTHLAND DR	WINDSOR GATE CT	1027	3116
WINDSOR PKWY	WINDSOR PKWY	WINDSOR CT	388	1206
WINDSOR PKWY	WINDSOR PKWY	WINDSOR PKWY	155	481
WOODMOORE CT	S TRIMBLE RD	CUL-DE-SAC	608	1891
WOODRIDGE FOREST TRL	CUL-DE-SAC	MOUNT VERNON HWY NW	1148	3572

STATE OF GEORGIA
COUNTY OF FULTON

**A RESOLUTION TO APPROVE CONTRACT AWARD TO BLOUNT CONSTRUCTION, INC.
FOR FY2024 LOCAL MAINTENANCE IMPROVEMENT GRANT PAVING SERVICES AND
TO AUTHORIZE THE CITY MANAGER TO EXECUTE THE CONTRACT**

WHEREAS, on September 13, 2023 the City of Sandy Springs (the “City”) issued Invitation to Bid (“ITB”) No. 24-016 seeking qualified contractors to provide paving services, such as subsurface, resurfacing, and striping for the FY 2024 Local Maintenance Improvement Grant (“LMIG”); and

WHEREAS, in response to ITB No. the City received six (6) bids, including one (1) from Blount Construction Company, Inc. (“Blount”) in an amount of \$7,972,142.84 to provide paving services for the City, such as resurfacing and stripping to the list of streets identified as a part of the 2021 Pavement Condition Index study; and

WHEREAS, City Staff evaluated the bids and found the most responsive and responsible bid to be from Blount; and

WHEREAS the City desires to approve contract award to Blount to provide paving services for the FY2024 Local Maintenance Improvement Grant.

**NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY
OF SANDY SPRINGS, GEORGIA AS FOLLOWS:**

1. That contract award be made to Blount Construction Company, Inc. to provide the services as described herein; and
2. The City Manager is hereby authorized to execute the contract, pending the approval of the City Attorney and Chief Finance Director; and
3. The City Manager and appropriate City Staff are hereby authorized to take such actions as may be deemed necessary to effectuate the intent of this Resolution.

SO RESOLVED this 19th day of December 2023.

Approved:

Russell K. Paul, Mayor

Attest:

Raquel D. González, City Clerk

(SEAL)



SANDY SPRINGS

CITY CLERK'S OFFICE

TO: Eden Freeman, City Manager

FROM: Toni Carlisle, Chief Financial Officer

DATE: December 14, 2023 Submission for the December 19, 2023 City Council Meeting

ITEM: Request for Mayor and City Council Consideration of an Ordinance to Amend the FY 2024 City of Sandy Springs TSPLOST Project Budgets

Recommendation:

Staff recommends that the Mayor and City Council reallocate \$1,000,000 of uncommitted TSPLOST funds to the Johnson Ferry-Mount Vernon Road intersection improvement project (Project TS191) under the TSPLOST-2016 Program.

Background:

The TSPLOST-2016 Program was approved by Fulton County voters in November 2016. In June 2023, the Mayor and City Council approved the FYE2024 TSPLOST-2016 Program Budget. One of the approved projects is the Johnson Ferry-Mount Vernon Road intersection improvement project (Project TS191).

Discussion:

Additional right-of-way needs have been identified; the low bid for project construction has exceeded original budgeted estimates; and the necessity of adding project management services has been determined. Consequently, the project requires \$1M of additional funding to cover all future anticipated project costs, as shown on the attached budget amendment worksheet.

Financial Impact:

There are adequate TSPLOST-2016 funds available for this recommendation in the "uncommitted" category (currently \$1.9M), which can be allocated to any other TSPLOST-2016 project; consequently, this proposal results in no financial impact to the City.

Alternatives:

The Mayor and City Council could choose not to move forward as recommended.

Review:

Raquel Gonzalez, City Clerk
Toni Carlisle, Chief Financial Officer
Dan Lee, City Attorney
Eden Freeman, City Manager

Created/Initiated - 12/14/2023
Approved - 12/14/2023
Approved - 12/14/2023
Final Approval - 12/14/2023

Attachments:

1. Ordinance - TSPLOST 2016 Budget Amendment
2. Budget Amendment - Ordinance - TSPLOST 2016 Budget Amendment

STATE OF GEORGIA
COUNTY OF FULTON

**ORDINANCE TO AUTHORIZE AMENDING THE CITY OF SANDY SPRINGS
FY2024 BUDGET TO AMEND TSPLOST PROJECT BUDGETS**

WHEREAS, the City of Sandy Springs (“City”) adopted budgets related to anticipated expenditures from the Transportation Special Local Option Sales Tax (TSPLOST) program approved in 2016, including the budget for the Johnson Ferry-Mount Vernon Road Intersection Improvement Project (Project TS191); and

WHEREAS, there is a need to amend the project budgets under the 2016 TSPLOST program to reallocate uncommitted funds to Project TS191;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SANDY SPRINGS, GEORGIA, that the FY 2024 budget is hereby amended to increase the TSPLOST project budget for Project TS191 in the 2016 TSPLOST program, as detailed on the attached Budget Amendment schedule.

APPROVED AND ADOPTED this the 19th day of December 2023.

Approved:

Russell K. Paul, Mayor

Attest:

Raquel D. González, City Clerk

(Seal)



Finance Department
Budget Adjustment Entry

Purpose: To increase TS191 project cost budget to cover future anticipated cost

Effective Date: 12/13/2023

Period: Period: 6

Posting Date:

Fiscal Year: Fiscal Year: 2024

Description	Org	Object	Proj	Debit	Credit
Infrastructure	3354221	541400	TS191	1,000,000.00	
Tier 1 - Uncommitted Funds	3354100	541400	TS100		1,000,000.00

Move \$1M from TS100 Tier 1 Uncommitted Funds to cover future anticipated cost in Project TS191:

Anticipated ROW	\$	2,713,440.00	
CEI		500,000.00	
CST		15,900,000.00	
Testing		100,000.00	
Total future anticipated costs	\$	19,213,440.00	
TS191 Available		18,306,148.42	
Deficit/Additional Funding Needed	\$	907,291.58	(round up to \$1,000,000)

Current available TSPLOST-2016 "Uncommitted" funds (Project TS100): \$1,974,771.45

				1,000,000.00	1,000,000.00
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Prepared By: Tonya Yarbrough Michael Val Hietter

Department Head Approval: Allen Johnson Marty Martin

Finance Director Approval: Toni Carlisle

City Manager Approval: Eden Freeman



SANDY SPRINGS

CITY CLERK'S OFFICE

TO: Eden Freeman, City Manager

FROM: William H. Martin, Jr., AIA, Public Works Director

DATE: December 7, 2023 Submission for the December 19, 2023 City Council Meeting

ITEM: Request for Mayor and City Council Consideration to Approve Contract Award to Vertical Earth, Inc. to Construct the Johnson Ferry Road/Mount Vernon Highway Intersection Improvement Project (TS-191) and to Authorize the City Manager to Execute the Contract

Recommendation:

City Staff recommends contract award be made to Vertical Earth, Inc. ("Vertical Earth"), to provide construction services for the Johnson Ferry Road/Mount Vernon Highway Intersection Improvement Project (Project No. TS191) (the "Project"), and requests authorization for the City Manager to execute a contract with Vertical Earth.

Background:

This TSPLOST-funded improvement project will improve vehicular and pedestrian mobility and reduce congestion in downtown Sandy Springs by alleviating the bottleneck conditions that exist for east-west traffic on Johnson Ferry Road and Mount Vernon Highway and north-south traffic on Roswell Road.

Both Mount Vernon Highway and Johnson Ferry Road will be widened to contain an eastbound and westbound lane in each direction and a center two-way left-turn lane that transitions to a left-turn lane at intersections. 12-foot-wide multi-use paths will be constructed on the inside shoulders of Mount Vernon Highway and Johnson Ferry Road and will include six (6) foot wide sidewalks on the outside shoulders. The Project also adds a new north-south connector road east of the Fulton County Library (the "Library") to move vehicles between Mount Vernon Highway and Johnson Ferry Road as the crossover road on the west side of the Library will be eliminated. Signals are at both ends of the connector road as well as new signal infrastructure at both intersections on Roswell Road (SR 9).

Discussion:

On September 27, 2023, the City issued an Invitation to Bid ("ITB") No. 24-024 seeking bids from qualified contractors to perform construction services for the Project. A pre-bid meeting was held on October 27, 2023. The following two (2) bids were received by the November 29, 2023, deadline:

Company	Amount
Engineer's Estimate	\$9,240,447
Vertical Earth	\$15,881,593.58
Baldwin Paving	\$20,323,892.44

Upon review of the responses, City staff recommends that award be made to the lowest, responsible, and responsive bid from Vertical Earth, in the amount of \$15,881,593.38.

Financial Impact:

The construction budget for the Project is \$10,092,392.00. However, there are adequate funds available in the TS-191 budget to award the contract. A companion budget amendment is included on this meeting agenda for the Council's consideration to appropriate the additional funds needed to fully fund this project.

Alternatives:

The City may choose not to award this contract to Vertical Earth and provide further instruction to Staff.

Review:

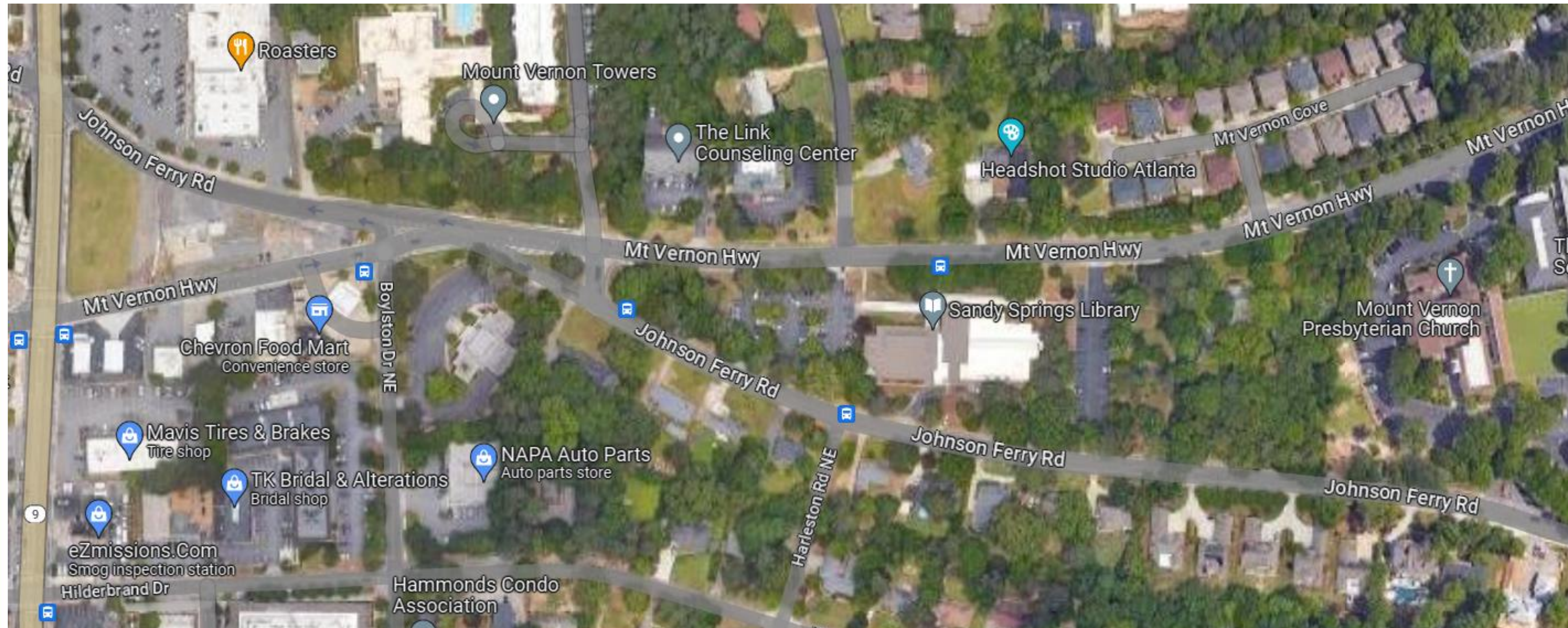
Karen Lugassy, Executive Assistant
Allen Johnson, TSPLOST Program Manager
Toni Carlisle, Chief Financial Officer
Dan Lee, City Attorney
Eden Freeman, City Manager

Created/Initiated - 12/7/2023
Approved - 12/7/2023
Approved - 12/8/2023
Approved - 12/13/2023
Final Approval - 12/15/2023

Attachments:

1. TS191 Vicinity Map
2. TS191 RESOLUTION_12062023

TS191 – Mt. Vernon/Johnson Ferry Corridor



STATE OF GEORGIA
COUNTY OF FULTON

**A RESOLUTION TO APPROVE CONTRACT AWARD TO VERTICAL EARTH, INC.
TO CONSTRUCT THE JOHNSON FERRY ROAD/MOUNT VERNON HIGHWAY
INTERSECTION IMPROVEMENT PROJECT AND TO AUTHORIZE
THE CITY MANAGER TO EXECUTE THE CONTRACT**

WHEREAS, the City of Sandy Springs (the “City”) has determined the necessity for certain right-of-way improvements along Johnson Ferry Road and Mount Vernon Highway as it relates to the Johnson Ferry Road/Mount Vernon Highway Intersection Improvements Project (Project No.: TS191) (the “Project”); and

WHEREAS, to advance the Project, the City issued an Invitation to Bid (“ITB”) on September 27, 2023, soliciting bids from qualified firms to construct the Project; and

WHEREAS, on November 29, 2023, the City received two (2) bids in response to the ITB, including a bid from Vertical Earth, Inc. (“Vertical Earth”) in the amount of \$15,881,593.38; and

WHEREAS, the bids were reviewed and it was determined that the lowest most responsive and responsible bid was submitted by Vertical Earth; and

WHEREAS, the City desires to make contract award to Vertical Earth in the amount of \$15,881,593.38 for construction of the Project.

**NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE
CITY OF SANDY SPRINGS, GEORGIA:**

1. That contract award for the Project shall be made to Vertical Earth, Inc. in the amount of \$15,881,593.38; and
2. That the City Manager is authorized to execute a contract in the amount of \$15,881,593.38 with Vertical Earth, Inc. to perform the Project, pending any minor revisions by the City Attorney and approval of the Chief Finance Director; and
3. That the City Manager and appropriate City Staff take such actions as may be deemed necessary to effectuate the intent of this Resolution.

SO RESOLVED this 19th day of December, 2023.

Approved:

Russell K. Paul, Mayor

Attest:

Raquel D. González, City Clerk

(Seal)



SANDY SPRINGS

CITY CLERK'S OFFICE

TO: Eden Freeman, City Manager

FROM: Toni Carlisle, Chief Financial Officer

DATE: November 21, 2023 Submission for the December 19, 2023 City Council Meeting

ITEM: Request for Mayor and City Council Consideration of an Ordinance to Amend the FY 2024 City of Sandy Springs Budget for the Purposes of an Increase in Fulton County Animal Control Services

Recommendation:

Staff recommends Mayor and City Council accept and approve the request for the budget amendment to increase funding to support animal control services provided by Fulton County. It is also recommended that the Mayor and City Council authorize a budget amendment to the FY2024 budget by transferring \$171,000 from General Fund Balance to General Administration - Payments to Other Agencies to cover this shortfall.

Background:

The City of Sandy Springs IGA with Fulton County animal control services ended December 2022. Fulton County extended our agreement through December 2023 while releasing an RFP for a service provider. Fulton County has also built a new animal services facility which was recently completed and will improve animal care, improve citizen experiences and animal welfare.

Discussion:

After analyzing the total cost of shelter and field operation services, the annual cost is more than \$12,100,000 to fund this service, of which 3.2% is allocated to the City based on responses within our Sandy Springs. The IGA increased our cost for services to an estimated \$396,000 of which \$225,000 was budgeted in FY2024. The new IGA is for five (5) years of service, effective January 1, 2024 and ends on December 31, 2028. A mutual agreement is required to extend these services at the end of the contract term.

Financial Impact:

The FY2024 budget was increased from \$150,000 to \$225,000 to cover the cost of the projected increase in costs for animal control services. The additional funding necessary to achieve the IGA cost is \$171,000 and is recommended to be sourced from fund balance.

Alternatives:

N/A

Review:

Caroline Galvin, Executive Project Manager

Created/Initiated - 11/21/2023

Toni Carlisle, Chief Financial Officer
Dan Lee, City Attorney
Eden Freeman, City Manager

Approved - 11/21/2023
Approved - 11/21/2023
Final Approval - 12/14/2023

Attachments:

1. ORDINANCE - BA - FC ANIMAL CONTROL SERVICES

**STATE OF GEORGIA
COUNTY OF FULTON**

**ORDINANCE TO AMEND THE CITY OF SANDY SPRINGS FY2024 BUDGET TO
AUTHORIZE ADDITIONAL FUNDING TO SUPPORT THE INCREASE IN FULTON
COUNTY ANIMAL CONTROL SERVICES**

WHEREAS, the City of Sandy Springs (“City”) recognizes the importance of effective animal control services for the well-being and safety of its residents and animals; and

WHEREAS, it has been determined that additional funding is necessary to accommodate the increase cost of services provided by Fulton County.

WHEREAS, the annual costs for the services increased from approximately \$150,000 to an estimated \$396,000;

WHEREAS, staff recommends the additional funds of \$171,000 are sourced from fund balance to cover the additional cost/increase for these services;

**NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF
THE CITY OF SANDY SPRINGS, GEORGIA,**

That they do hereby authorize the FY 2024 budget amendment in the amount of \$171,000 for the increase in animal control services provided by Fulton County.

APPROVED AND ADOPTED on this the ____ day of _____ 2023.

Approved:

Russell K. Paul, Mayor

Attest:

Raquel D. González, City Clerk
(Seal)



SANDY SPRINGS

CITY CLERK'S OFFICE

TO: Honorable Mayor and City Council Members
FROM: Eden Freeman, City Manager
DATE: November 15, 2023 Submission for the December 19, 2023 Meeting
ITEM: Request for Mayor and City Council Consideration of a Resolution to Approve an Intergovernmental Agreement with Fulton County, Georgia for the Provision of Animal Control Services and to Authorize Execution of the Same

Recommendation:

City Staff recommends entering into an Intergovernmental Agreement with Fulton County to provide animal control services within the corporate limits of the City.

Background:

On July 1, 2014, the City of Sandy Springs (City) entered into an Intergovernmental Agreement with Fulton County (County) for the purpose of authorizing the County to provide animal control services to the City. The current agreement was extended through December 31, 2023 via Council Resolution 2022-12-184.

Discussion:

The County has calculated an amount of \$12,103,840 as the total annual shared costs of the program for 2024, with each jurisdiction responsible for a payment amount based on its proportional monthly calls for service. The cost of Shelter and Field Operations Services as well as the payment amounts for each jurisdiction can be found below:

Shelter and Field Operations Services

2024 Animal Services Contract Amount	\$9,080,000
Annual Maintenance and Operations Cost	\$1,625,840
Capital Repairs	\$500,000
Animal Cruelty Investigation and Prosecution Unit	\$287,000
Vehicle Replacement	\$270,000
Animal Services Administrator	\$177,000
Call Taking and Dispatch Services (24/7/365)	\$164,000
2024 Annual Shared Costs	\$12,103,840

Payment Amount for Each Jurisdiction

Jurisdiction	Responses Per Jurisdiction	% of Jurisdiction Responses	Shelter and Field Operations Services
Atlanta	9,399	54.22%	\$ 6,562,298
South Fulton	3,509	20.24%	\$ 2,449,952
East Point	1,149	6.63%	\$ 802,222
Union City	801	4.62%	\$ 559,251
Sandy Springs	567	3.27%	\$ 395,874
Fairburn	419	2.42%	\$ 292,542
Roswell	365	2.11%	\$ 254,840
Alpharetta	273	1.57%	\$ 190,606
Johns Creek	248	1.43%	\$ 173,151
Milton	149	0.86%	\$ 104,030
Palmetto	132	0.76%	\$ 92,161
Chattahoochee	128	0.74%	\$ 89,368
College Park	71	0.41%	\$ 49,572
Hapeville	65	0.37%	\$ 45,382
Fulton Industrial District	53	0.31%	\$ 37,004
Mountain Park	8	0.05%	\$ 5,586
Total	17336	100%	\$ 12103840

If approved, the County will be responsible for providing animal control services to the City, including, but not limited to, enforcement of the Georgia Animal Control Act, responding to requests for animal control services, providing rabies control, investigating cruelty complaints and animal bites, and operating an animal shelter. The new agreement is for twelve months from January 1, 2024 to December 31, 2024, with four automatic renewals commencing on January 1 of each year, terminating on December 31, 2028. A mutual agreement is required to extend these services at the end of the contract term.

Financial Impact:

The cost of services have increased to an estimated \$396,000 of which \$225,000 was budgeted in Fiscal Year 2024. A companion budget amendment is on this meeting agenda to cover the funding shortfall from fund balance.

Alternatives:

The City does not enter into an Intergovernmental Agreement with the County and considers alternative options, including establishing an animal control program to provide animal control services within the City.

Review:

Caroline Galvin, Executive Project Manager
Toni Carlisle, Chief Financial Officer
Dan Lee, City Attorney
Eden Freeman, City Manager

Created/Initiated - 11/21/2023
Approved - 11/22/2023
Approved - 12/11/2023
Final Approval - 12/14/2023

Attachments:

1. Resolution IGA with Fulton Animal Control Services50
2. Sandy Springs Animal Control IGA 12.8.23

STATE OF GEORGIA
FULTON COUNTY

**A RESOLUTION APPROVING AN INTERGOVERNMENTAL AGREEMENT BETWEEN THE
CITY OF SANDY SPRINGS AND FULTON COUNTY FOR THE PROVISION OF ANIMAL
CONTROL SERVICES**

WHEREAS, the City of Sandy Springs (the “City”) has determined it is necessary, from time to time, to establish policies, procedures, and guidelines consistent with the U.S. Constitution, Federal Statutes, Georgia's State Constitution, and the Charter for the City for the administration of a municipal government; and

WHEREAS, the Parties to this Intergovernmental Agreement (“IGA”) are governmental units, located within Fulton County, Georgia (the “County”), and authorized by law to enter into intergovernmental agreements, such as this, and have previously executed an IGA for the County to provide animal control services to the City, by way of an animal control vendor; and

WHEREAS, the City recognizes the need to control rabies, investigate animal cruelty complaints and animal bites, operate an animal shelter and remove live or dead animals from within the corporate limits of the City; and

WHEREAS, by this IGA, the County will provide the City with (i) the issuance of citations for violations such as rabies vaccinations and Animal Control Ordinances; (ii) pet adoptions and reclaims; (iii) foster home programs and pet rescue group coordination; and

WHEREAS, the City and the County desire to enter into the attached IGA for the County to respond to citizens’ requests for animal control services within the corporate limits of the City.

**NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY
OF SANDY SPRINGS, GEORGIA, THAT:**

1. The attached Intergovernmental Agreement between the City of Sandy Springs and Fulton County for Animal Control Services is hereby approved; and
2. The Mayor is hereby authorized to execute the IGA pending any minor changes by the City Attorney and approval of the Chief Financial Director; and
3. The City Attorney is hereby authorized to take such actions as may be deemed necessary or prudent to effectuate the intent of this Resolution prior to execution of by the Mayor.

SO RESOLVED, this 5th day of December 2023.

Approved:

Attest:

Russell K. Paul, Mayor

Raquel D. González, City Clerk

(SEAL)

**INTERGOVERNMENTAL AGREEMENT FOR THE PROVISION OF ANIMAL
CONTROL SERVICES BETWEEN FULTON COUNTY, GEORGIA AND CITY
OF SANDY SPRINGS GEORGIA**

THIS INTERGOVERNMENTAL AGREEMENT (“Agreement”) is made and entered this ___ day of _____, 2023, by and between the City of Sandy Springs, Georgia (“**City**”), a municipal corporation, and Fulton County, Georgia (“**County**”), a constitutionally created political subdivision of the State of Georgia, herein after collectively referred to as the “**Parties**”.

WHEREAS, pursuant to the Georgia Constitution, Article IX, Section II, Paragraph I, counties and cities are prohibited from exercising governmental authority within each other’s boundaries except by Intergovernmental Agreement; and

WHEREAS, there is a need to control rabies, investigate animal cruelty complaints, and investigate animal bites, operate an animal shelter and remove live or dead animals from within the corporate limits of the City; and

WHEREAS, the mission of Fulton County Animal Services is to provide a humane environment for Fulton County’s homeless pets while enforcing the animal control laws of Fulton County, Georgia in a manner that reflects quality and professionalism; and

WHEREAS, in partnership with the Fulton County Animal Services contractor, additional services are provided such as veterinary care for animals including spay/neuters, pet adoptions, pet reclaims, volunteer programs, foster home programs, rescue group coordination and other life-saving programs on a twenty-four hour per day basis; and

WHEREAS, Fulton County Animal Control Officers (ACOs) are authorized to issue citations for violations of the Rabies and Animal Control Ordinances including, but not limited to, Leash Law, Tethering violations, Cruelty to Animals, Special Permits, Animal License, Animal Bites, Dangerous or Vicious Animals, Nuisance, Abandonment, Rabies Violations, Running at Large, Commercial Guard and Security Dogs, Animals as Prizes and Cruelty to Elephants; and

WHEREAS, the County and the City desire to enter into an Intergovernmental Agreement for the County to respond to citizens’ requests for animal control services within the corporate limits of the City; and

WHEREAS, the City and the County entered into an Intergovernmental Agreement on or about July 1, 2014 as Fulton County Board of Commissioners Agenda Item #14-0641 (“Original Agreement”) and pursuant to authority of the City for the purpose of authorizing Fulton County to provide animal control services to the City, by way of a contract with an animal control services vendor; and

WHEREAS the term of the Current Agreement is set to expire on December 31st, 2023, and the County and City desire to enter into a new Intergovernmental Agreement to maintain the same level of services for Five (5) year period commencing January 1, 2024 and the new terms (Articles) and conditions set forth herein; and

NOW THEREFORE, the City and the County, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, do hereby agree as follows:

ARTICLE 1 PURPOSE AND INTENT

The purpose of this Agreement is to provide the vital and necessary animal control services functions for the County's homeless pets while enforcing the animal control laws of Fulton County, Georgia in a manner that reflects quality and professionalism. The Parties agree that:

- 1.1 The County agrees to provide animal control services through a contract with an animal control services vendor within the corporate limits of the City. The purpose of such service shall be to enforce the Georgia Animal Control Act, all County ordinances attendant thereto, and all ordinances of the City related to animal control services.
- 1.2 The County agrees to provide a response to requests for animal control services within the City in accordance with the time periods specified in the County's contract with its approved animal control services vendor.
- 1.3 The County agrees to provide rabies control, investigate cruelty complaints and animal bites, operate an animal shelter and remove live or dead animals from within the corporate limits of the City upon request of the City and in accordance with the approved contract with the animal control services vendor.
- 1.4 The County agrees to provide the City courteous, efficient, and accessible Animal Control Services for emergencies, and non-emergencies for the term prescribed in this Agreement, consistent with the overall quality of services provided throughout the County.

ARTICLE 2 TERM OF AGREEMENT

The term of this Agreement is for Twelve (12) months from January 1, 2024 at 0000 hours through and concluding at 2400 hours on December 31, 2024 with Four (4) automatic renewals commencing on January 1 of each successive year. This Agreement shall terminate at 2400 hours on December 31, 2028.

At the conclusion of the last term (2400 hours on December 31, 2028), the City will be solely responsible for providing all animal control services within City boundaries, unless extended by mutual agreement approved by both governing bodies. Any such change is subject to consideration and approval of the County Board of Commissioners and the governing body of the City.

The City and County do hereby agree that all the terms and conditions that are set out in

this Agreement are material and enforceable during the entire agreed period of this Agreement.

The parties agree that the City and the County may, at any time, upon Sixty (60) days' notice, terminate this Agreement.

ARTICLE 3 COMPENSATION AND CONSIDERATION

The County has calculated the total program Annual Shared Costs as seen in Table 1. The payment amount for each jurisdiction will be based on its proportional monthly calls for service. The cost to the City will be based on classification and location of calls received by the animal control services vendor during the month of service. Each City will pay their percentage use of the total cost to operate the service based on the call information.

Table 1 – Shelter and Field Operations Services		
2024 Animal Services Contract Amount	\$	9,080,000
Annual Maintenance and Operations Cost	\$	1,625,840
Capital Repairs	\$	500,000
Animal Cruelty Investigation and Prosecution Unit	\$	287,000
Vehicle Replacement	\$	270,000
Animal Services Administrator	\$	177,000
Call Taking and Dispatch Services (24/7/365)	\$	164,000
2024 Annual Shared Costs	\$	12,103,840

The payment amount will be enforceable during the period of this agreement and all payments will be due within Sixty (60) days of the invoice date and should be sent to the following address:

Fulton County Animal Services
Attn: Joseph Barasoain
130 Peachtree Street SW
Suite G-157
Atlanta GA, 30303

Failure to remit payment to Fulton County within Sixty (60) days of the invoice date may result in the suspension of services to the City until such time as the payment is received or termination of the agreement.

For the Five (5) year Intergovernmental Agreement term with the City, a year-over-year increase in the total Annual Actual Shared Costs will be applied to maintain program services and will keep pace with the actual rate of inflation.

ARTICLE 4

ENFORCEMENT & SERVICE RESPONSE

Animal Control Officer(s) (ACOs) will assist citizens and other public safety agencies who have requested help with domestic animal problems in a professional manner within their Area of Responsibility (AOR). ACO(s) shall respond to requests for services called in via the public or municipal partners and after these priority responses are met, the ACO(s) will patrol on a scheduled basis the area of designated responsibility.

ACO(s) will cite animal owners for violations of Fulton County Animal Control Ordinances, participate in the prosecution of such citations, and investigate and prepare reports regarding serious code violations.

The ACO(s) will impound stray dogs, and other animals that are subject to impoundment, and, when necessary, bring animals into the animal shelter under protective custody. All impounded animals will be held for a minimum of Seven (7) days unless reclaimed by their owner, transferred to rescue or adopted as provided in the Fulton County Animal Control Ordinance. The County will use all reasonable efforts to locate the owner of each animal prior to any disposition.

ACO(s) will also enforce the quarantine of animals that have bitten a person and enforce the regulations governing classified and/or dangerous animals, and inspect premises where animals are kept for sanitary conditions. ACO(s) will transfer any injured animals to the animal shelter, a veterinarian or ensure that the owner (if present) of the animal seeks medical treatment when necessary.

Animal Control Officers shall be dispatched so as to handle requests for service in a timely manner. Response to service requests shall be in the following priority:

- 1) Dog bites or animal attacks
- 2) Injured animals
- 3) Public Safety emergency calls
- 4) Quarantine violations
- 5) Cruelty to animals
- 6) Animals in custody
- 7) Loose animals
- 8) Animal welfare checks

The average response time to requests for service for priority 1, 2 and 3 shall be Forty-Five (45) minutes or less. "Response time" means that period of time between receipt of a service request by the selected vendor, and when an Animal Control Officer is dispatched and arrives at the location of the service request after being dispatched.

The average response time of all responses to priority 4 and 5 calls will be no greater than Four (4) hours. The average response time of all responses to priority 6, 7 and 8 calls will be no greater than Twenty-Four (24) hours.

At all times that there is not a regularly scheduled Animal Control Officer on duty, there shall be an on-call Animal Control Officer to respond to emergency priority 1, 2 and 3 calls.

Upon becoming aware of a possible violation, through requests for service, personal observation, analysis of records and data, or other method, ACOs shall conduct a thorough investigation. If after conducting a thorough investigation, the ACOs find just and reasonable grounds to believe a violation was committed, then the appropriate citation and/or Notice of Violation shall be issued. Citations and/or Notices of Violation shall be issued consistent with Animal Control Ordinances and other applicable laws.

The ACOs will complete the thorough investigation of a possible violation within Seven (7) calendar days, unless a specific exception is documented in writing. The documentation shall state why the extension was needed and when the investigation was completed.

ARTICLE 5 TRANSITION

In the event of the termination or expiration of this Agreement, the County and the City shall cooperate in good faith in order to effectuate a smooth and harmonious transition from County to the City to maintain the same high quality of services provided by this Agreement for the residents, businesses, and visitors of the City.

The County and the City agree that Ninety (90) days prior to the expiration of this Agreement, the City Administrator and County Manager (or his/her designee) will meet and confer to ensure a smooth transition.

ARTICLE 6 LIABILITY

The City, as the requestor of said services, further agrees that the City shall be responsible for all costs and damages stemming from all claims, actions, damages, liability and expenses from third-parties resulting from actions of its employees, agents, and operators. Notwithstanding anything to the contrary contained in this Agreement, the City's liability under this Agreement shall not include any claim arising from the gross negligence or willful misconduct of the County or its employees, agents or operators. Nothing herein shall be construed as a waiver of the County's sovereign immunity or any governmental immunity available to its officials, employees, or agents.

ARTICLE 7 TERMINATION AND REMEDIES

The City or the County may terminate this Agreement only for an event of default.

If an event or default occurs, in the determination of the City, the City shall notify the County in writing; specify the basis for the default and advise the County that the default must be cured to the City's reasonable satisfaction within a Sixty (60) day period. The City may grant additional time to cure the default, as the City may deem appropriate, without waiver of any of the City's rights, so long as the County has commenced curing the default and is effectuating a cure with diligence and continuity during the Sixty (60) day period, or any longer period which the City prescribes.

If an event of default occurs, in the determination of the County, the County may notify the City in writing, specify the basis for the default and advise the City that the default must be cured to the County's reasonable satisfaction within a Sixty (60) day period; except that for events of default related to the payment of fees, the cure period is reduced to Thirty (30) days. The County may grant additional time to cure the default, as the County may deem appropriate, without waiver of any of the County's rights, so long as the City has commenced curing the default and is effectuating a cure with diligence and continuity during the Sixty (60) day period (30 days for payments) or any longer period which the County prescribes.

In the event that either party breaches a material term or condition of this Agreement, other than an event of default, the party in breach, upon receipt of a written request from the non-breaching party, shall remedy the breach within Thirty (30) days of receipt of the request. If the breach is not cured within the specified time period, the non-breaching party may utilize the remedies of declaratory judgment, specific performance, mandamus, or injunctive relief to compel the breaching party to remedy the breach.

The parties reserve all available remedies afforded by law to enforce any term or condition of this Agreement.

ARTICLE 8 AMENDMENTS

This Agreement may be modified at any time during the term only by mutual written consent of both parties.

ARTICLE 9 NOTICES

All required notices shall be given by first class mail, except that any notice of termination shall be mailed via U.S. Mail, return receipt requested or by standard overnight carrier with tracking or signature required. Notices shall be addressed to the parties at the following addresses:

If to the County:

Richard "Dick" Anderson, County Manager
141 Pryor Street, SW, Suite 1000
Atlanta, Georgia 30303
404-612-8335
404-612-0350 (facsimile)

With a copy to:
Y. Soo Jo, County Attorney
141 Pryor Street, SW, Suite 4038
Atlanta, Georgia 30303
404-612-0246
404-730-6324 (facsimile)

If to the City:

Eden E. Freeman, City Manager/Administrator
1 Galambos Way
Sandy Springs, GA 30328
770-730-5600

With a copy to:

Dan Lee, City Attorney
1 Galambos Way
Sandy Springs, GA 30328
770-730-5600

ARTICLE 10 NON- ASSIGNABILITY

Neither party shall assign any of the obligations or benefits of this Agreement.

ARTICLE 11 ENTIRE AGREEMENT

The parties acknowledge, one to the other, that the terms of this Agreement constitute the entire understanding and agreement of the parties regarding the subject matter of the Agreement. Notwithstanding anything contained in this IGA, the obligation of the County and the City to make payments provided under this IGA shall be subject to approval and the annual appropriations of funds thereof by the governing body of the County and the City, and such obligation shall not constitute a pledge of the full faith and credit of the County or the City within the meaning of any constitutional debt limitation.

ARTICLE 12 GOVERNING LAW AND VENUE

This Agreement shall be governed by the laws of the State of Georgia. The obligations of the Parties to this Agreement are performable in Fulton County, Georgia and, if legal action is necessary to enforce the same, the parties agree exclusive venue shall lie in Fulton County, Georgia.

ARTICLE 13 SEVERABILITY

If a court of competent jurisdiction renders any provision of this Agreement (or portion of a provision) to be invalid or otherwise unenforceable, that provision or portion of the provision will be severed and the remainder of this Agreement will continue in full force and effects as if the invalid provision or portion of the provision were not part of this Agreement.

ARTICLE 14

BINDING EFFECT

This Agreement shall insure to the benefit of, and be binding upon, the respective parties' successors.

ARTICLE 15 COUNTERPARTS

This Agreement may be executed in several counterparts, each of which shall be an original, and all of which shall constitute but one and the same instrument.

This Agreement contains the entire agreement between the Parties, and no modification shall be binding upon the Parties unless evidenced by a subsequent written agreement signed by the County acting by and through the Fulton County Board of Commissioners, and the City, signed by its duly authorized officers acting by and through the City.

(SIGNATURES ON NEXT PAGE)

IN WITNESS WHEREOF, the parties have hereunto set their hands and affixed their seals the day and year first above written.

SANDY SPRINGS, GEORGIA

Attest:

Rusty Paul
Mayor

Raquel Gonzalez
City Clerk

(SEAL)

APPROVED AS TO FORM:

Dan Lee
City Attorney

FULTON COUNTY, GEORGIA

ATTEST:

Robert L. Pitts, Chairman
Fulton County Board of Commissioners

Tonya L. Grier, Clerk
Fulton County Board of
Commissioners

APPROVED AS TO FORM:

Y. Soo Jo
County Attorney

Joseph Barasoain
Fulton County Emergency
Management



SANDY SPRINGS

CITY CLERK'S OFFICE

TO: Eden Freeman, City Manager

FROM: Dan Lee, City Attorney

DATE: December 5, 2023 Submission for the December 19, 2023 City Council Meeting

ITEM: Request for Mayor and City Council to Accept the Settlement and Purchase of Fee-Simple Right-of-Way, Temporary Construction Easements and a Permanent Easement for Property Rights and Interests Located at 280 Hilderbrand Drive, Fulton County, Georgia (Tax Parcel No. 17-0089-0007-039-9) and for the Acceptance of All Deeds Associated with the Transaction as it Relates to the Johnson Ferry Road/Mount Vernon Highway Intersection Improvement Project

Recommendation:

The City Attorney recommends that City Council authorize the settlement of the condemnation action between the City of Sandy Springs (the "City") and any all persons holding an interest in or to the property rights located in Land Lot 89 of the 17th District of Fulton County, Georgia, and more commonly known as 280 Hilderbrand Drive, and for the acceptance of all deeds and easements associated with the transaction.

Background:

This property is part of the Johnson Ferry Road/Mount Vernon Highway Intersection Improvements Project (Project No. TS-191) (hereafter, the "Project"). In order to construct the Project, fee-simple rights are required over, under, and through the property located at 280 Hilderbrand Drive within the City of Sandy Springs.

In April 2023, City Council approved the use of eminent domain in order to acquire the sought-after property rights necessary for the construction of the Project.

In May 2023, the City Attorney filed the City's *Petition for Condemnation and Declaration of Taking*, initiating eminent domain against the thirty-two (32) named Condemnees (the "Property Owners"). The City Attorney deposited into the Court's Registry, the City's estimate of just and adequate compensation for the sought property rights, in an amount of \$225,800.00.

In June 2023, the Property Owners, by and through their council of record, filed a timely *Notice of Appeal of Condemnation Action*, disputing the City's estimate of just and adequate compensation.

In November 2023, the Parties were ordered to mediate the condemnation action, in order to come to an agreement as to the proper amount of 'just and adequate compensation' for the property rights sought by the City. As a result of mediation, the Parties agreed upon just and adequate compensation, in exchange for the fee-simple right-of-way, temporary construction easements and a Permanent Easement, in an amount of \$310,000.00.

Fee Simple Right-of-Way	2,597.90 sq. ft. \$58.00/sq. ft.	
Permanent Easement	32.11 sq. ft. \$58.00/sq. ft.	
	(20% of total value)	
Temporary Construction Easement	1,941.50 sq. ft. \$58.00/sq. ft.	
Site Improvements* (Landscaping and brick wall replacement)		
TOTAL		\$310,000.00

Discussion:

By way of the attached Settlement Agreement, the condemnation action will be settled, all appeals dismissed, and the City will be in possession of the property rights sought for the Project.

Financial Impact:

In addition to the funds already deposited into the Registry of the Court by the City in an amount of \$225,800.00, the City shall tender an additional \$84,200.00 for the full and final settlement of the condemnation action, and any and all appeals.

Alternatives:

The City's failure to obtain title to this property would result in the City having to modify the proposed Project, which would increase the cost of the Project.

Review:

Lark Payne, Paralegal
Toni Carlisle, Chief Financial Officer
Dan Lee, City Attorney
Eden Freeman, City Manager

Created/Initiated - 12/11/2023
Approved - 12/11/2023
Approved - 12/13/2023
Final Approval - 12/14/2023

Attachments:

1. 12.8.2023(Proposed) Consent Final Order and Judgment BALCONIES JOINT VENTURE
2. Resolution to Accept SETTLEMENT- 280 Hilderbrand Dr.
3. Acquisition Report- BALCONIES 280 HILDERBRAND DRIVE

**IN THE SUPERIOR COURT OF FULTON COUNTY
STATE OF GEORGIA**

**CITY OF SANDY SPRINGS, GEORGIA, a)
municipal corporation,)**

Petitioner/Condemnor,)

vs.)

**280 HILDERBRAND DRIVE,)
SANDY SPRINGS, GEORGIA;)
2,597.9 sq. ft. more or less to be acquired as a)
Right-of-Way; 1,941.5 sq. ft. more or less)
To be acquired as a Temporary Construction)
Easement; 32.11 sq. ft. to be acquired as)
Permanent Easement; LAND LOT 89,)
17TH DISTRICT, FULTON COUNTY)**

**GEORGIA; PARCEL NO.17-0089-0007-039-9;)
JUDITH M. ALEMBIK; MICHAEL S.)
PERLING; AMY L. NEWBURGER; JOSHUA)
NEWBURGER; MARC A. NEWBURGER;)
ROCHELLE LYNNE FRISCH; BARBARA)
ELLEN NEWBURGER; JUDITH M. ALEMBIK)
and GARY M. ALEMBIK as Trustees of the)
IRENE S. MILLER TRUST under the Last Will)
And Testament of IRENE S. MILLER, deceased;))
JERRY TILLEM as Trustee of the YVONNE)
TILLEM REVOCABLE TRUST; DAVID)
ANDES and DRAGANA ANDES as Co-Trustees)
of the DAVID ANDES REVOCABLE LIVING)
TRUST U/A; MICHAEL D'AURIA a/k/a)
MICHAEL J. D'AURIA; CHRIS D'AURIA;)
DR. KENNETH COHEN; MARK KANOV;)
CALOOSA VENTURES, LLC; DAVID KULKA)
and CHOLADA TREEPUNPRASERT as joint)
tenants with the right of survivorship, and not as)
tenants in common; MARGARET FARRAR and)
STEVE FARRAR as joint tenants with the right)
of survivorship, and not tenants in common;)
ASCOT DC PROPERTIES, LLC; RONALD W.)
SAN MARTIN as Trustee of the RONALD W.)
SAN MARTIN LIVING TRUST; HENRY)**

CIVIL ACTION FILE NO.:

2023-CV-379903

FRYSH; KEVIN KESTER; JEFFERY SCOTT)
 KESTER; GFRE HOLDINGS, LLC; EQUITY)
 TRUST COMPANY, custodian f/b/o DAVID)
 KULKA IRA #200342209; BIRCH CAPITAL)
 INVESTMENTS, LLC; MICHELLE LYNN)
 FRANK as Co-Trustee and WENDI G. TILLEM)
 as Co-Trustee of the JERRY TILLEM)
 RESIDUAL TRUST under Article VI Revocable)
 Trust for the benefit of WENDI G. TILLEM)
 pursuant to Declaration of Trust; MICHELLE)
 LYNN FRANK as Co-Trustee and WENDI G.)
 TILLEM as Co-Trustee of the Generation)
 Skipping Transfer Residual Trust Under)
 Article VI of the JERRY TILLEM)
 REVOCABLE TRUST for the benefit of)
 MICHELLE LYNN FRANK pursuant to)
 Declaration of Trust; JERRY M. ANDES as)
 Trustee of the JERRY M. ANDES REVOCABLE)
 LIVING TRUST U/A; BARBARA F.)
 NEWBURGER as Trustee of the Unified Credit)
 Trust (Trust A) under the Last Will and)
 Testament of SIDNEY HARVEY)
 NEWBURGER, deceased; JULIUS ALEMBIK;)
 THE HONORABLE ARTHUR E. FERDINAND,))
 as Fulton County Tax Commissioner;)
 THE HONORABLE PINKIE TOOMER, Judge,)
 Fulton County Probate Court; and)
 ANY AND ALL OTHERS CLAIMING AN)
 INTEREST IN AND TO SAID PROPERTY,)
)
 Respondents/Condemnees.)

(PROPOSED) CONSENT FINAL ORDER AND JUDGMENT

The above-styled proceeding having been filed and still pending and it appearing to the Court, upon the stipulation and consent of the parties, that:

1.

On or about May 8th, 2023, Condemnor City of Sandy Springs, Georgia (the “City”) filed its Petition for Condemnation and Declaration of Taking in this action condemning certain

property and rights in property to the use of the City for its Johnson Ferry Road/Mount Vernon Highway Intersection Improvement Project (Project No. TS-191) (the “Project”), and this particular property represents Parcel No. Twenty (20) within Project No.: TS-191. In connection with the Petition and Declaration of Taking, the City deposited into the Registry of the Court its estimate of just and adequate compensation to be paid for its taking in the amount of TWO HUNDRED TWENTY-FIVE THOUSAND EIGHT HUNDRED AND NO/100 (\$225,800.00) (the “Deposited Funds”).

2.

The City served all named Condemnees with a copy of its Petition and Declaration of Taking.

3.

The City posted a copy of its Petition and Declaration of Taking on the bulletin board of the Superior Court and published a Citation signed by the Clerk of Court in the official legal organ of Fulton County, Georgia, all in accordance with the requirements of O.C.G.A. § 32-3-1, *et seq.*

4.

Condemnees, Judith M. Alembik; Michael S. Perling; Amy L. Newburger; Joshua Newburger; Marc A. Newburger; Rochelle Lynne Frisch; Barbara Ellen Newburger; Judith M. Alembik and Gary M. Alembik [as Trustees of the Irene S. Miller Trust Under The Last Will and Testament of Irene S. Miller (Deceased)] Jerry Tillem [as Trustee of the Yvonne Tillem Revocable Trust]; David Andes and Dragana Andes [as Co-Trustees of the David Andes Revocable Living Trust U/A]; Michael D’Auria a/k/a Michael J. D’auria; Chris D’Auria; Dr. Kenneth Cohen; Mark Kanov; Caloosa Ventures; LLC; David Kulka and Cholada Treepunprasert [as Joint Tenants with the right of survivorship; and not as Tenants in Common];

Margaret Farrar and Steve Farrar [as Joint Tenants with the right of survivorship; and not as Tenants in Common]; Ascot DC Properties; LLC; Ronald W. San Martin [as Trustee of the Ronald W. San Martin Living Trust]; Henry Frysh; Kevin Kester; Jeffery Scott Kester; GFRE Holdings; LLC; Equity Trust Company; Custodian F/B/O David Kulka IRA #200342209; Birch Capital Investments; LLC; Michelle Lynn Frank [as Co-Trustee of the Jerry Tillem Residual Trust Under Article VI Revocable Trust for the benefit of Wendi G. Tillem pursuant to Declaration of Trust] and Wendi G. Tillem [as Co-Trustee of the Jerry Tillem Residual Trust Under Article VI Revocable Trust for the benefit of Wendi G. Tillem pursuant to Declaration Of Trust]; Michelle Lynn Frank [as Co-Trustee of the Generation Skipping Transfer Residual Trust Under Article VI of the Jerry Tillem Revocable Trust for the benefit of Michelle Lynn Frank pursuant to Declaration of Trust] and Wendi G. Tillem [as Co-Trustee of the Generation Skipping Transfer Residual Trust Under Article VI of the Jerry Tillem Revocable Trust for the benefit of Michelle Lynn Frank pursuant to Declaration of Trust]; Jerry M. Andes [as Trustee of the Jerry M. Andes Revocable Living Trust U/A]; Barbara F. Newburger [as Trustee of the Unified Credit Trust (Trust A) Under The Last Will and Testament of Sidney Harvey Newburger (Deceased)]; Julius Alembik, (herein after referred to as “Condemnees”) filed a timely Notice of Appeal in the Condemnation Action on or about June 5th, 2023, disputing the amount estimated by the City as just and adequate compensation for the taking in this Condemnation Action pursuant to O.C.G.A. §32-3-14.

5.

Condemnee-Arthur E. Ferdinand, Fulton County Tax Commissioner (hereinafter referred to as “Tax Commissioner”), filed an Answer in the Condemnation Action on or about June 12th, 2023, making no claim to the Deposited Funds or disputing the City’s estimate of just and adequate

compensation, and prayed to be relieved of any further obligation in this matter in his capacity as Fulton County Tax Commissioner and to be dismissed as a party to this Condemnation Action.

6.

Condemnee-The Honorable Pinkie Toomer (hereinafter referred to as “Probate Judge”), in her official capacity as Judge of Probate Court of Fulton County, Georgia filed an Answer in the Condemnation Action on or about June 29th, 2023, making no claim to the Deposited Funds or disputing the City’s estimate of just and adequate compensation and prayed to be relieved of any further obligation in this matter in his capacity as Probate Judge of Fulton County, Georgia and to be dismissed as a party to this Condemnation Action.

8.

No other notice of appeal, answer, notice of claim or other responsive pleading contesting the taking of the property, contesting the estimated amount of the just and adequate compensation for said taking or claiming a right to the condemnation funds in the registry of the Court has been filed by anyone or any other entities.

9.

The Deposited Funds were disbursed to Condemnees pursuant to this Court’s Order Disbursing Funds from Court Registry dated September 11, 2023.

10.

Condemnees and the City have agreed that the total amount of just and adequate compensation for all property and rights in property taken in this condemnation action and claims for compensation which were raised, or which could have been raised in connection with this condemnation action is THREE HUNDRED TEN THOUSAND AND 00/100 DOLLARS (\$310,000.00) (“Just and Adequate Compensation”). To that end, the sum representing Just and

Adequate Compensation shall include the Deposited Funds already disbursed to Condemnees. Accordingly, the City shall pay the remainder of the sum representing Just and Adequate Compensation in the amount of EIGHTY-FOUR THOUSAND AND NO/100 DOLLARS (\$84,000.00) (“Additional Payment”) to Condemnees., through payment made payable to Parker, Poe, Adams & Bernstein, LLP and transmitted to Angela D. Robinson, 1075 Peachtree Street, N.E., Suite 1500, Atlanta, GA 30309, within a reasonable time following the entry of this Order.

11.

Condemnees expressly agree and declare that this Consent Final Order and Judgment shall operate as both a settlement agreement and a release of all claims brought, raised and/or which could have been raised against the City in this condemnation action including, without limitation, the following: (i) all claims for consequential damages; (ii) diminution in value of real property; (iii) business loss; (iv) litigation costs; (v) court costs; and (vi) attorneys’ fees. Condemnees acknowledge and agree that this Consent Final Order and Judgment is a compromise and settlement of disputed claims, and that neither the funds deposited into the Registry of the Court, nor any discussions or negotiations conducted in connection with this settlement, shall be treated as an admission or evidence of liability or responsibility by the City at any time.

12.

The City further acknowledges that this Consent Final Order and Judgment shall operate as both a settlement agreement and release of any other claims brought, raised and/or which could have been raised against Condemnees., in this condemnation action (other than as to the vesting of title in and to the property and rights in property taken in this condemnation action as specified in the petition for condemnation), including, without limitation, the following: (i) rights of set-off or deduction against the amount of Just and Adequate Compensation; (ii) litigation costs; (iii) court

costs; and (iv) attorneys' fees. The City acknowledges and agrees that this Consent Final Order and Judgment is a compromise and settlement of disputed claims, and that neither the funds deposited into the Registry of the Court, additional payment of money to provide Just and Adequate Compensation, nor any discussions or negotiations conducted in connection with this settlement, shall be treated as an admission or evidence of liability or responsibility by Condemnees at any time.

13.

Within a reasonable time following the payment of the Additional Payment specified in Paragraph Ten (10), counsel for Condemnees., shall file a dismissal with prejudice of Condemnees' Notice of Appeal. Following the filing of this dismissal with prejudice, the Clerk of Court is hereby ordered to move this case to the closed docket. The Clerk of Court is further ORDERED and directed to record a copy of this Consent Final Order and Judgment in the real estate records of Fulton County, Georgia.

SO ORDERED this ____ day of _____, 2023.

The Honorable Kimberly M. Esmond Adams
Judge, Superior Court of Fulton County
Atlanta Judicial Circuit

PREPARED AND CONSENTED TO BY:

FREEMAN MATHIS & GARY, LLP

/s/ Daniel W. Lee

DANIEL W. LEE

Georgia Bar No.: 443093

Attorney for Condemnor: *City of Sandy Springs, GA*

1000 Galleria Parkway, Suite 1600

Atlanta, GA 30339-5948

P: (770) 818-0000/ F: (770) 937-9960

dlee@fmglaw.com

(Signature Cont. on the Following Page)

CITY OF SANDY SPRINGS, GEORGIA

/s/ William V. Hansard

WILLIAM V. HANSARD

Georgia Bar No.: 8168063

Attorney for Condemnor: *City of Sandy Springs, GA*

1 Galambos Way

Sandy Springs, GA 30328

P: (404) 977-9180

(Attorneys for the City of Sandy Springs, GA)

PARKER POE ADAMS & BERNSTIEN, LLP

/s/ Angela D. Robinson

ANGELA D. ROBINSON

Georgia Bar No.: 610028

ASHLYNN E. HUTTON

Georgia Bar No.: 202527

*Attorneys for Condemnees- Judith M. Alembik;
Michael S. Perling; Amy L. Newburger; Joshua
Newburger; Marc A. Newburger; Rochelle
Lynne Frisch; Barbara Ellen Newburger; Judith
M. Alembik and Gary M. Alembik [as Trustees of
the Irene S. Miller Trust Under The Last Will
and Testament of Irene S. Miller (Deceased)]
Jerry Tillem [as Trustee of the Yvonne Tillem
Revocable Trust]; David Andes and Dragana
Andes [as Co-Trustees of the David Andes
Revocable Living Trust U/A]; Michael D'Auria
a/k/a Michael J. D'auria; Chris D'Auria; Dr.
Kenneth Cohen; Mark Kanov; Caloosa Ventures;
LLC; David Kulka and Cholada Treepunprasert
[as Joint Tenants with the right of survivorship;
and not as Tenants in Common]; Margaret
Farrar and Steve Farrar [as Joint Tenants with
the right of survivorship; and not as Tenants in
Common]; Ascot DC Properties; LLC; Ronald
W. San Martin [as Trustee of the Ronald W. San
Martin Living Trust]; Henry Frysh; Kevin
Kester; Jeffery Scott Kester; GFRE Holdings;
LLC; Equity Trust Company; Custodian F/B/O
David Kulka IRA #200342209; Birch Capital
Investments; LLC; Michelle Lynn Frank [as Co-*

Trustee of the Jerry Tillem Residual Trust Under Article VI Revocable Trust for the benefit of Wendi G. Tillem pursuant to Declaration of Trust] and Wendi G. Tillem [as Co-Trustee of the Jerry Tillem Residual Trust Under Article VI Revocable Trust for the benefit of Wendi G. Tillem pursuant to Declaration Of Trust]; Michelle Lynn Frank [as Co-Trustee of the Generation Skipping Transfer Residual Trust Under Article VI of the Jerry Tillem Revocable Trust for the benefit of Michelle Lynn Frank pursuant to Declaration of Trust] and Wendi G. Tillem [as Co-Trustee of the Generation Skipping Transfer Residual Trust Under Article VI of the Jerry Tillem Revocable Trust for the benefit of Michelle Lynn Frank pursuant to Declaration of Trust]; Jerry M. Andes [as Trustee of the Jerry M. Andes Revocable Living Trust U/A]; Barbara F. Newburger [as Trustee of the Unified Credit Trust (Trust A) Under The Last Will and Testament of Sidney Harvey Newburger (Deceased)]; Julius Alembik

1075 Peachtree Street, N.E.

Suite 1500

Atlanta, GA 30309

P- (678) 690-5749

F- (404) 869-6972

AngelaRobinson@parkerpoe.com

ashynnhutton@parkerpoe.com

(Electronically signed with expressed permission on XX-XX-2023)

**STATE OF GEORGIA
COUNTY OF FULTON**

A RESOLUTION TO ACCEPT THE SETTLEMENT AND PURCHASE OF FEE-SIMPLE RIGHT-OF-WAY, TEMPORARY CONSTRUCTION EASEMENTS, AND A PERMANENT EASEMENT FOR PROPERTY RIGHTS AND INTERESTS LOCATED AT 280 HILDERBRAND DRIVE, FULTON COUNTY, GEORGIA (TAX PARCEL NO. 17-0089-0007-039-9) AS IT RELATES TO THE JOHNSON FERRY ROAD/MOUNT VERNON HIGHWAY INTERSECTION IMPROVEMENT PROJECT

WHEREAS, the City of Sandy Springs (the “City”) has determined it is necessary to construct certain right-of-way improvements along Mount Vernon Highway as it relates to the Johnson Ferry Road/Mount Vernon Highway Intersection Improvement Project (Project No. TS-191) (the “Project”); and

WHEREAS, in April 2023, Mayor and City Council approved the use of eminent domain in order to obtain the property rights and interests located in Land Lot 89 in the 17th District of Fulton County, Georgia (Tax Parcel ID: 17-0089-0007-039-9) and more commonly known as 280 Hilderbrand Brand Drive (the “Property”) necessary for the construction of the Project; and

WHEREAS, in May 2023, the City filed its *Petition for Condemnation and Declaration of Taking* in the Superior Court of Fulton County, Georgia (Civil Action File No.: 2023-CV-379903) against all persons with an interest in and to the Property and paid into the Registry of the Court its estimate of just and adequate compensation in an amount of \$225,800.00; and

WHEREAS, in June 2023, the thirty-two (32) named Condemnees (the “Property Owners”) filed a timely *Notice of Appeal in Condemnation Action*, disputing the City’s estimate of just and adequate compensation for the property rights located at 280 Hilderbrand Drive; and

WHEREAS, in November 2023, the Parties attended court ordered mediation, in order to conclude the pending *Notice of Appeal of Condemnation Action* and the disputed amount of just and adequate compensation due to Condemnees. The Parties agreed upon an additional amount of \$84,200.00, in addition to the \$225,800.00 previously paid into the Registry of the Court, for a total amount of compensation in an amount of \$310,000.00; and

WHEREAS, the Parties desire to accept the settlement and conclude the condemnation action, and all appeals, for the agreed upon amount of \$310,000.00 in exchange for the property rights sought by the City.

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SANDY SPRINGS, GEORGIA, THAT:

1. The settlement and consent to purchase the fee-simple right-of-way, permanent easement and temporary construction easements, as detailed herein is approved, along with the acceptance of all deeds associated with the transaction; and
2. The City Manager is hereby authorized to tender to the Property Owners funds in an amount of \$84,200.00 representing the additional amount of just and adequate compensation in exchange for the property rights and interests sought herein; and
3. The City Attorney and the City Manager are hereby authorized to take such actions as may be deemed necessary or prudent to effectuate the intent of this Resolution.

SO RESOLVED, this 19th day of December 2023.

Approved:

Attest:

Russell K. Paul, Mayor

Raquel D. González, City Clerk

(SEAL)



EXHIBIT VIII (CONT'D)

10/20/2022
RWD54997GPL07-V8
gpl07border-V81-P0.tbl751420--60-0034.dgn
GMPFLW

(20)

N/F

FRISCH ROCHELLE LYNNE & NEWBURGER BARBARA E ET AL
SEE SHEET 33

PARCEL 20	REQ'D R/W	DE50090		
PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT	
DE40099	20.30 L	41+29.61	BOYLSTON DRIVE	
	22.35	S 87°44'38.4" W		
DE40140	42.64 L	41+29.52	BOYLSTON DRIVE	
	27.97	N 42°36'15.9" E		
DE40139	23.00 L	41+49.43	BOYLSTON DRIVE	
	125.22	N 2°00'39.4" W		
DE40138	23.00 L	42+74.64	BOYLSTON DRIVE	
	31.59	N 5°43'00.9" W		
DE40184	25.04 L	43+06.17	BOYLSTON DRIVE	
	10.03	S 87°58'27.5" W		
DE40185	35.08 L	43+06.17	BOYLSTON DRIVE	
	9.98	N 2°01'32.5" W		
DE40184B	35.08 L	43+16.16	BOYLSTON DRIVE	
	9.39	N 87°58'27.5" E		
DE40184A	25.69 L	43+16.16	BOYLSTON DRIVE	
	43.55	N 5°42'47.3" W		
DE40137	28.50 L	43+59.61	BOYLSTON DRIVE	
	63.61	N 2°00'39.4" W		
DE40137D	28.50 L	44+23.22	BOYLSTON DRIVE	
	12.33	S 85°59'35.5" W		
DE40137E	40.83 L	44+22.79	BOYLSTON DRIVE	
	4.41	N 66°02'07.0" W		
DE40137G	44.79 L	44+24.72	BOYLSTON DRIVE	
	34.69	N 9°23'20.6" W		
DE40137H	49.24 L	44+59.12	BOYLSTON DRIVE	
	28.72	N 79°37'20.8" E		
264	20.83 L	44+63.30	BOYLSTON DRIVE	
	333.69	S 2°06'08.2" E		
DE40099	20.30 L	41+29.61	BOYLSTON DRIVE	
REQD R/W = 2597.90 SF				
REQD R/W = 0.060 ACRES				

PARCEL 20	REQ'D TEMP. EASM'T.	DE50091 AREA 1		
PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT	
DE40140	42.64 L	41+29.52	BOYLSTON DRIVE	
DE40187	51.11 L	41+29.48	BOYLSTON DRIVE	
DE40186	34.85 L	41+45.96	BOYLSTON DRIVE	
DE40186A	34.86 L	41+57.12	BOYLSTON DRIVE	
DE40186B	28.36 L	41+57.11	BOYLSTON DRIVE	
DE40472	28.43 L	42+40.19	BOYLSTON DRIVE	
DE40239	23.00 L	42+40.19	BOYLSTON DRIVE	
DE40139	23.00 L	41+49.43	BOYLSTON DRIVE	
DE40140	42.64 L	41+29.52	BOYLSTON DRIVE	
REQD EASMT AREA = 712.90 SF				

PARCEL 20	REQ'D TEMP. EASM'T.	DE50168 AREA 2		
PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT	
DE40489	23.00 L	42+46.10	BOYLSTON DRIVE	
DE40473	28.43 L	42+46.10	BOYLSTON DRIVE	
DE40185B	28.47 L	42+91.42	BOYLSTON DRIVE	
DE40185A	35.05 L	42+91.43	BOYLSTON DRIVE	
DE40185	35.08 L	43+06.17	BOYLSTON DRIVE	
DE40184	25.04 L	43+06.17	BOYLSTON DRIVE	
DE40138	23.00 L	42+74.64	BOYLSTON DRIVE	
DE40489	23.00 L	42+46.10	BOYLSTON DRIVE	
REQD EASMT AREA = 392.67 SF				

(20) CONT.

N/F

FRISCH ROCHELLE LYNNE & NEWBURGER BARBARA E ET AL
SEE SHEET 33

PARCEL 20	REQ'D TEMP. EASM'T.	DE50093 AREA 3		
PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT	
DE40151	42.64 L	43+59.11	BOYLSTON DRIVE	
	64.53	N 1°56'45.9" W		
DE40137F	42.57 L	44+23.64	BOYLSTON DRIVE	
	1.94	S 66°02'07.0" E		
DE40137E	40.83 L	44+22.79	BOYLSTON DRIVE	
	12.33	N 85°59'35.5" E		
DE40137D	28.50 L	44+23.22	BOYLSTON DRIVE	
	54.83	S 2°00'39.4" E		
DE40181	28.50 L	43+68.39	BOYLSTON DRIVE	
	16.91	S 54°43'26.1" W		
DE40151	42.64 L	43+59.11	BOYLSTON DRIVE	
REQD EASMT = 836.00 SF				
REQD EASMT = 0.019 ACRES				

PARCEL 20	REQ'D PERM. EASM'T.	DE50169		
PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT	
DE40239	23.00 L	42+40.19	BOYLSTON DRIVE	
	5.43	S 87°59'20.6" W		
DE40472	28.43 L	42+40.19	BOYLSTON DRIVE	
	5.92	N 2°03'00.3" W		
DE40473	28.43 L	42+46.10	BOYLSTON DRIVE	
	5.43	N 87°59'20.6" E		
DE40489	23.00 L	42+46.10	BOYLSTON DRIVE	
	5.92	S 2°00'39.4" E		
DE40239	23.00 L	42+40.19	BOYLSTON DRIVE	
REQD EASMT = 32.11 SF				
REQD EASMT = 0.001 ACRES				

PARCEL 20	REQ'D DRWY. EASM'T.	DE50092		
PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT	
DE40185	35.08 L	43+06.17	BOYLSTON DRIVE	
	18.96	N 71°01'20.1" W		
DE40183	52.78 L	43+12.96	BOYLSTON DRIVE	
	41.83	N 2°34'38.4" E		
DE40182	49.43 L	43+54.66	BOYLSTON DRIVE	
	25.03	N 54°43'26.1" E		
DE40181	28.50 L	43+68.39	BOYLSTON DRIVE	
	8.78	S 2°00'39.4" E		
DE40137	28.50 L	43+59.61	BOYLSTON DRIVE	
	43.55	S 5°42'47.3" E		
DE40184A	25.69 L	43+16.16	BOYLSTON DRIVE	
	9.39	S 87°58'27.5" W		
DE40184B	35.08 L	43+16.16	BOYLSTON DRIVE	
	9.98	S 2°01'32.5" E		
DE40185	35.08 L	43+06.17	BOYLSTON DRIVE	
REQD EASMT = 1186.37 SF				
REQD EASMT = 0.027 ACRES				
TOTAL REQD R/W = 2597.90 SF				
= 0.060 ACRES				
TOTAL PERM ESM'T = 32.11 SF				
= 0.001 ACRES				
TOTAL TEMP ESM'T = 1941.57 SF				
= 0.045 ACRES				
REMAINDER = +/- 1.8 ACRES				

HALL RIGDON AND ASSOCIATES

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N/F
FORTUNE FOODMART INC
SEE SHEETS 6, 33

PARCEL 10	REQ'D R/W	DE50023	
PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40171	34.00 R	508+20.92	MT VERNON HIGHWAY
	3.32	N 1°37'37.0" W	
261	30.69 R	508+21.27	MT VERNON HIGHWAY
	104.65	N 80°07'05.7" E	
260	14.59 R	509+29.81	MT VERNON HIGHWAY
	24.35	S 51°33'49.2" E	
385	21.16 L	45+76.12	BOYLSTON DRIVE
	112.82	S 2°10'44.6" E	
264	20.83 L	44+63.30	BOYLSTON DRIVE
	7.75	S 79°37'20.8" W	
DE40149A	28.50 L	44+62.17	BOYLSTON DRIVE
	84.97	N 2°00'39.4" W	
DE40136	28.50 L	45+47.14	BOYLSTON DRIVE
	33.91	N 40°51'26.9" W	
DE40172	34.00 R	509+21.53	MT VERNON HIGHWAY
ARC LENGTH = 93.77			
CHORD BEAR = S 88°25'14.2" W			
LNTH CHORD = 93.61			
RADIUS = 466.00			
DEGREE = 12°17'42.8"			
DE40171	34.00 R	508+20.92	MT VERNON HIGHWAY
REQD R/W = 2287.02 SF			
REQD R/W = 0.053 ACRES			

PARCEL 10	REQ'D TEMP. EASM'T.	DE50025 AREA 1	
PNT	OFFSET/	STATION/	ALIGNMENT
DE40490	41.39 R	508+91.74	MT VERNON HIGHWAY
DE40236	34.00 R	508+97.27	MT VERNON HIGHWAY
DE40147	33.99 R	509+10.67	MT VERNON HIGHWAY
DE40490	41.39 R	508+91.74	MT VERNON HIGHWAY
REQD EASMT AREA = 46.73 SF			

PARCEL 10	REQ'D TEMP. EASM'T.	DE50170 AREA 2	
PNT	OFFSET/	STATION/	ALIGNMENT
DE40136	28.50 L	45+47.14	BOYLSTON DRIVE
DE40149A	28.50 L	44+62.17	BOYLSTON DRIVE
DE40493	33.57 L	44+61.43	BOYLSTON DRIVE
DE40492	36.00 L	44+70.60	BOYLSTON DRIVE
DE40491	36.00 L	45+56.46	BOYLSTON DRIVE
DE40136	28.50 L	45+47.14	BOYLSTON DRIVE
REQD EASMT AREA = 664.75 SF			

PARCEL 10	REQ'D DRWY. EASM'T.	DE50024	
PNT	OFFSET/	STATION/	ALIGNMENT
DE40218	47.23 R	508+19.45	MT VERNON HIGHWAY
DE40171	34.00 R	508+20.92	MT VERNON HIGHWAY
ARC LENGTH = 71.16			
CHORD BEAR = N 87°01'50.4" E			
LNTH CHORD = 71.09			
RADIUS = 466.00			
DEGREE = 12°17'42.8"			
DE40236	34.00 R	508+97.27	MT VERNON HIGHWAY
DE40233	47.24 R	508+87.20	MT VERNON HIGHWAY
DE40218	47.23 R	508+19.45	MT VERNON HIGHWAY

TOTAL REQD R/W = 2287.02 SF
0.053 ACRES

TOTAL TEMP ESMT = 711.48 SF
REMAINDER = +/- 0.016 ACRES



SANDY SPRINGS

CITY CLERK'S OFFICE

TO: Eden Freeman, City Manager

FROM: Dan Lee, City Attorney

DATE: December 6, 2023 Submission for the December 19, 2023 City Council Meeting

ITEM: Request for Mayor and City Council to Accept the Settlement and Purchase of Fee-Simple Right-of-Way and a Temporary Construction Easement for Property Rights and Interests Located at 4968 Roswell Road, Fulton County, Georgia (Tax Parcel No. 17-0093-0002-184-2) and for the Acceptance of all Deeds Associated with the Transaction as it Relates to the CDBG Roswell Road Sidewalks Project

Recommendation:

The City Attorney recommends that City Council authorize the settlement of the condemnation action between the City of Sandy Springs (the "City") and any all persons holding an interest in or to the property rights located in Land Lot 93 of the 17th District of Fulton County, Georgia, and more commonly known as 4968 Roswell Road, and for the acceptance of all deeds and easements associated with the transaction.

Background:

This property is part of the CDBG Roswell Road Sidewalks Project (Project No. T-0033-7) (hereafter, the "Project"). In order to construct the Project, fee-simple rights are required over, under, and through the property located at 4968 Roswell Road within the City of Sandy Springs.

In September 2019, City Council approved the use of eminent domain in order to acquire the sought-after property rights needed for the Project.

In December 2019, the City Attorney filed the City's Petition for Condemnation and Declaration of Taking, initiating eminent domain against property owned by Rock-It, Inc. (the "Property Owner"). The City Attorney deposited into the Court's Registry, the City's estimate of just and adequate compensation for the sought property rights, in an amount of \$75,600.00.

In January 2020, the Property Owner, by and through their council of record, filed a timely Notice of Appeal of Condemnation Action, disputing the City's estimate of just and adequate compensation.

The Parties, in good faith, have agreed to settle the condemnation action, as well as any and all appeals, for a total amount of \$95,600.00 in exchange for the fee-simple right-of-way and easement sought by the City in order to construct the Project.

Fee Simple Right-of-Way 679.05 sq. ft. \$28.00/sq. ft.

Temporary Construction Easement 816.60 sq. ft. \$28.00/sq. ft.

(10% of total value)

Cost to Cure*

Site Improvements*

TOTAL \$95,600.00

Discussion:

By way of the attached Settlement Agreement, the condemnation action will be settled, all appeals dismissed, and the City will be in possession of the property rights sought for the Project.

Financial Impact:

In addition to the funds already deposited into the Registry of the Court by the City in an amount of \$75,600.00, the City shall tender an additional \$20,000.00 for the full and final settlement of the condemnation action and any and all appeals.

Alternatives:

The City's failure to obtain title to this property would result in the City having to modify the proposed Project, which would increase the cost of the Project.

Review:

Lark Payne, Paralegal
Toni Carlisle, Chief Financial Officer
Dan Lee, City Attorney
Eden Freeman, City Manager

Created/Initiated - 12/11/2023
Approved - 12/11/2023
Approved - 12/13/2023
Final Approval - 12/14/2023

Attachments:

1. 2019CV330992 - Consent Final Order and Judgment - ROCK-IT INC
2. Resolution to Accept and Settle ROCK-IT
3. Acquisition Report- ROCK-IT INC 4968 ROSWELL ROAD

for its taking in the amount of SEVENTY-FIVE THOUSAND SIX HUNDRED AND NO/100 (\$75,600.00) (the “Deposited Funds”).

2.

The City served all named Condemnees with a copy of its Petition and Declaration of Taking.

3.

The City posted a copy of its Petition and Declaration of Taking on the bulletin board of the Superior Court and published a Citation signed by the Clerk of Court in the official legal organ of Fulton County, Georgia, all in accordance with the requirements of O.C.G.A. § 32-3-1, *et seq.*

4.

Condemnee Rock-It, Inc. filed a timely Notice of Appeal in the Condemnation Action on or about January 9, 2020, disputing the amount estimated by the City as just and adequate compensation for the taking in this Condemnation Action pursuant to O.C.G.A. §32-3-14.

5.

Arthur E. Ferdinand, Fulton County Tax Commissioner, filed an Answer in the Condemnation Action on or about January 21, 2020, making no claim to the Deposited Funds or disputing the City’s estimate of just and adequate compensation. Accordingly, an Order Dismissing Fulton County Tax Commissioner Arthur E. Ferdinand as a Party was entered on November 30, 2021, and the Fulton County Tax Commissioner, named Condemnee, has no further claim in this Condemnation Action.

6.

The Honorable Pinkie Toomer, in her official capacity as Judge of Probate Court of Fulton County, Georgia filed an Answer in the Condemnation Action on or about February 3, 2020,

making no claim to the Deposited Funds or disputing the City's estimate of just and adequate compensation. Accordingly, an Order Dismissing Fulton County Probate Judge Pinkie Toomer as a Party was entered on November 30, 2021, and the Probate Court of Fulton County, named Condemnee, has no further claim in this Condemnation Action.

7.

Georgia Primary Bank filed its Notice of Disclaimer of Interest and Motion for Respondent Georgia Primary Bank to be Dismissed from the Proceedings on August 20, 2020. Accordingly, an Order Dismissing Respondent Georgia Primary Bank was entered on September 18, 2020, and Georgia Primary Bank, named Condemnee, has no further claim in this Condemnation Action.

8.

No other notice of appeal, answer, notice of claim or other responsive pleading contesting the taking of the property, contesting the estimated amount of the just and adequate compensation for said taking or claiming a right to the condemnation funds in the registry of the Court has been filed by anyone or any other entities.

9.

The Deposited Funds were disbursed to Rock-It, Inc., pursuant to this Court's Order to Take Down Funds dated September 18, 2020.

10.

Rock-It, Inc. and the City have agreed that the total amount of just and adequate compensation for all property and rights in property taken in this condemnation action and claims for compensation which were raised, or which could have been raised in connection with this condemnation action is NINETY-FIVE THOUSAND SIX HUNDRED AND 00/100 DOLLARS (\$95,600.00) ("Just and Adequate Compensation"). To that end, the sum representing Just and

Adequate Compensation shall include the Deposited Funds already disbursed to Rock-It, Inc. Accordingly, the City shall pay the remainder of the sum representing Just and Adequate Compensation in the amount of TWENTY THOUSAND AND NO/100 DOLLARS (\$20,000.00) (“Additional Payment”) to Rock-It, Inc., through payment made payable to Smith, Welch, Webb & White, LLC., and transmitted to Warren M. Tillery, P. O. Box 10, McDonough, Georgia 30253, within a reasonable time following the entry of this Order.

11.

Rock-It, Inc. expressly agrees and declares that this Consent Final Order and Judgment shall operate as both a settlement agreement and a release of all claims brought, raised and/or which could have been raised against the City in this condemnation action including, without limitation, the following: (i) all claims for consequential damages; (ii) diminution in value of real property; (iii) business loss; (iv) litigation costs; (v) court costs; and (vi) attorneys’ fees. Rock-It, Inc. acknowledges and agrees that this Consent Final Order and Judgment is a compromise and settlement of disputed claims, and that neither the funds deposited into the Registry of the Court, nor any discussions or negotiations conducted in connection with this settlement, shall be treated as an admission or evidence of liability or responsibility by the City at any time.

12.

The City further acknowledges that this Consent Final Order and Judgment shall operate as both a settlement agreement and release of any other claims brought, raised and/or which could have been raised against Rock-It, Inc., in this condemnation action (other than as to the vesting of title in and to the property and rights in property taken in this condemnation action as specified in the petition for condemnation), including, without limitation, the following: (i) rights of set-off or deduction against the amount of Just and Adequate Compensation; (ii) litigation costs; (iii) court

costs; and (iv) attorneys' fees. The City acknowledges and agrees that this Consent Final Order and Judgment is a compromise and settlement of disputed claims, and that neither the funds deposited into the Registry of the Court, additional payment of money to provide Just and Adequate Compensation, nor any discussions or negotiations conducted in connection with this settlement, shall be treated as an admission or evidence of liability or responsibility by Rock-It, Inc., at any time.

13.

Within a reasonable time following the payment of the Additional Payment specified in Paragraph Ten (10), counsel for Rock-It, Inc., shall file a dismissal with prejudice of Rock-It, Inc.'s Notice of Appeal. Following the filing of this dismissal with prejudice, the Clerk of Court is hereby ordered to move this case to the closed docket. The Clerk of Court is further ORDERED and directed to record a copy of this Consent Final Order and Judgment in the real estate records of Fulton County, Georgia.

SO ORDERED this 26th day of October, 2023.

Emily K. Richardson

The Honorable Emily Richardson
Judge, Superior Court of Fulton County
Atlanta Judicial Circuit

PREPARED AND CONSENTED TO BY:

FREEMAN MATHIS & GARY, LLP

/s/ Daniel W. Lee

DANIEL W. LEE

Attorney for Condemnor: City of Sandy Springs, GA

Georgia Bar No.: 443093

1000 Galleria Parkway, Suite 1600

Atlanta, GA 30339-5948

P: (770) 818-0000/ F: (770) 937-9960

dlee@fmglaw.com

(Signature Cont. on the Following Page)

CITY OF SANDY SPRINGS, GEORGIA

/s/ William V. Hansard

WILLIAM V. HANSARD

Attorney for Condemnor: City of Sandy Springs, GA

Georgia Bar No.: 8168063

1 Galambos Way

Sandy Springs, GA 30328

P: (404) 977-9180

(Attorneys for the City of Sandy Springs, GA)

SMITH, WELCH, WEBB & WHITE, LLC

/s/ Warren M. Tillery

WARREN M. TILLERY

Attorney for Condemnee: Rock-It, Inc.

Georgia Bar No.: 763972

2200 Keys Ferry Court

McDonough, GA 30253

P: (770) 957-3937/ F: (770)957-9165

wtillery@smithwelchlaw.com

(Electronically signed with expressed permission)

STATE OF GEORGIA
COUNTY OF FULTON

A RESOLUTION TO ACCEPT THE SETTLEMENT AND PURCHASE OF FEE-SIMPLE RIGHT-OF-WAY AND A TEMPORARY CONSTRUCTION EASEMENT FOR THE PROPERTY RIGHTS AND INTERESTS LOCATED AT 4968 ROSWELL ROAD, FULTON COUNTY, GEORGIA (TAX PARCEL NO. 17-0093-0002-184-2) AND FOR THE ACCEPTANCE OF ALL DEEDS ASSOCIATED WITH THE TRANSACTION AS IT RELATES TO THE CDBG ROSWELL ROAD SIDEWALKS PROJECT

WHEREAS, the City of Sandy Springs (the “City”) has determined it is necessary to construct certain streetscape improvements along Roswell Road, specifically between Long Island Drive to the Prado, as it pertains to the CDBG Roswell Road Sidewalks Project (Project No. T-0033-7) (the “Project”); and

WHEREAS, in September 2019, City Council approved the use of eminent domain in order to obtain the property rights and interests located in Land Lot 93 in the 17th District of Fulton County, Georgia (Tax Parcel ID: 17-0093-0002-184-2) and more commonly known as 4968 Roswell Road (the “Property”) necessary for the construction of the Project; and

WHEREAS, in December 2019, the City filed its *Petition for Condemnation and Declaration of Taking* in the Superior Court of Fulton County, Georgia (Civil Action File No.: 2019-CV-330992) against all persons with an interest in and to the Property, and paid into the Registry of the Court the City’s estimate of just and adequate compensation in an amount of \$75,600.00; and

WHEREAS, in January 2020, Condmnee, Rock-It, Inc. (the “Property Owner”), filed its timely notice of appeal, disputing the amount estimated by the City as just and adequate compensation for the property rights sought by the City for the Project; and

WHEREAS, City Staff and the Property Owner have negotiated a sale price, in good faith, in an amount of \$95,600.00 for the property rights and interests sought by the City in order to construct the Project; and

WHEREAS, the Parties desire to accept the settlement and conclude the condemnation action, and all appeals, for the agreed upon amount of \$95,600.00 in exchange for the property rights sought by the City.

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SANDY SPRINGS, GEORGIA, THAT:

1. The settlement and consent to purchase the fee-simple right-of-way and a temporary construction easement, as detailed herein, along with the acceptance of all deeds associated with the transaction; and
2. The City Manager is hereby authorized to tender to the Property Owner funds in an amount of \$20,000.00 representing the additional amount of just and adequate compensation in exchange for the property rights and interests sought herein; and
3. The City Attorney and the City Manager are hereby authorized to take such actions as may be deemed necessary or prudent to effectuate the intent of this Resolution.

SO RESOLVED, this 19th day of December 2023.

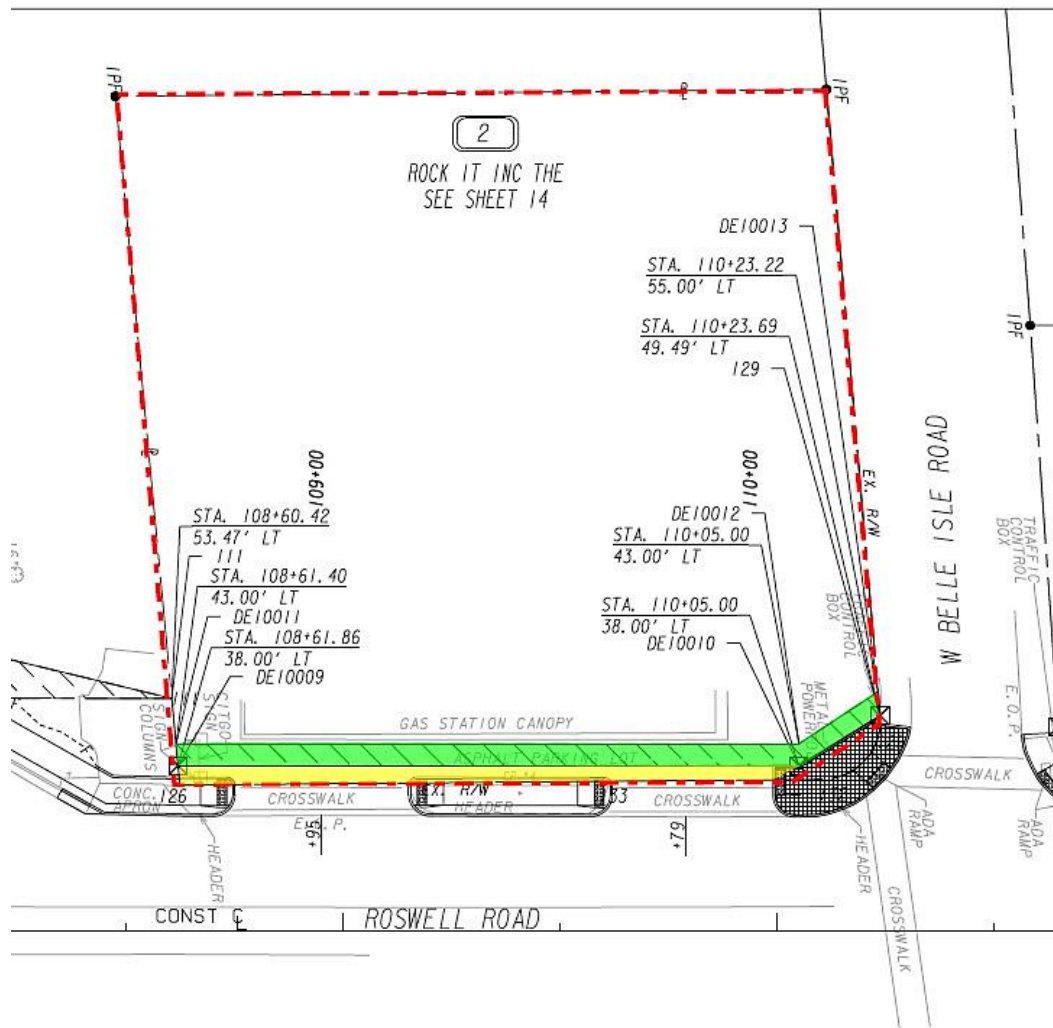
Approved:

Attest:

Russell K. Paul, Mayor

Raquel D. González, City Clerk

(SEAL)



2

ROCK IT INC THE

REQD R/W - PARCEL 2/SV2				REQ'D R/W	DE1002
PNT	OFFSET/ DIST		STATION/ BEARING		ALIGNMENT
126	33.51 L		108+62.29		ROSWELL ROAD
	4.51		S 89°27'23.7" W		
DE10009	38.00 L		108+61.86		ROSWELL ROAD
	143.14		N 4°48'42.7" E		
DE10010	38.00 L		110+05.00		ROSWELL ROAD
	21.94		N 26°46'06.3" W		
129	49.49 L		110+23.69		ROSWELL ROAD
ARC LENGTH = 22.25					
CHORD BEAR = S 42°53'47.0" E					
LNTH CHORD = 19.82					
RADIUS = 13.50					
DEGREE = 424°24'47.5"					
132	34.83 L		110+10.36		ROSWELL ROAD
	50.00		S 4°18'09.6" W		
133	34.39 L		109+60.35		ROSWELL ROAD
	98.07		S 4°18'04.0" W		
126	33.51 L		108+62.29		ROSWELL ROAD
REQD R/W = 679.05 SF					
REQD R/W = 0.016 ACRES					
REMAINDER = +/- 0.596 ACRES					

TESMT - PARCEL 2/SV2				REQ'D TEMP. EASMT.	DE1002A
PNT	OFFSET/ DIST		STATION/ BEARING		ALIGNMENT
DE10009	38.00 L		108+61.86		ROSWELL ROAD
DE10011	43.00 L		108+61.40		ROSWELL ROAD
DE10012	43.00 L		110+05.00		ROSWELL ROAD
DE10013	55.00 L		110+23.22		ROSWELL ROAD
129	49.49 L		110+23.69		ROSWELL ROAD
DE10010	38.00 L		110+05.00		ROSWELL ROAD
DE10009	38.00 L		108+61.86		ROSWELL ROAD
REQD EASMT AREA = 816.60 SF					



SANDY SPRINGS

CITY CLERK'S OFFICE

TO: Eden Freeman, City Manager

FROM: Dan Lee, City Attorney

DATE: December 6, 2023 Submission for the December 19, 2023 City Council Meeting

ITEM: Request for Mayor and City Council to Accept the Settlement and Purchase of Fee-Simple Right-of-Way for Property Rights and Interests Located at 405 Johnson Ferry Road, Fulton County, Georgia (Tax Parcel No. 17-0071-0001-018-9) and for the Acceptance of all Deeds Associated with the Transaction as It Relates to the Johnson Ferry Road/Mount Vernon Highway Intersection Improvement Project

Recommendation:

The City Attorney recommends that City Council authorize the settlement of the condemnation action between the City of Sandy Springs (the "City") and any and all persons holding an interest in or to the property rights located in Land Lot 71 of the 17th District of Fulton County, Georgia, and more commonly known as 405 Johnson Ferry Road, and for the acceptance of all deeds associated with the transaction.

Background:

This property is a part of the Johnson Ferry Road/Mount Vernon Highway Intersection Improvement Project (Project No. TS 191) (hereafter, the "Project"). In order to construct the Project, fee-simple rights are required over, under, and through the property located at 405 Johnson Ferry Road within the City of Sandy Springs.

In April 2023, City Council approved the use of eminent domain in order to acquire the sought-after property rights necessary for the construction of the Project.

In June 2023, the City Attorney filed the City's *Petition for Condemnation and Declaration of Taking*, initiating eminent domain against the property owned by Collin Garner and Elizabeth Garner (the "Property Owners"). The City Attorney deposited into the Court's Registry, the City's estimate of just and adequate compensation for the sought property rights, in an amount of \$103,000.00.

In July 2023, the Property Owners, by and through their council of record, filed a timely *Notice of Appeal of Condemnation Action*, disputing the City's estimate of just and adequate compensation.

The Parties, in good faith, have agreed to settle the condemnation action for a total amount of \$150,000.00 in exchange for the fee-simple right-of-way sought by the City. A major portion of which, is compensation for the relocation of the roadway being closer to the home.

Fee simple	598.94 sq. ft.	\$16.00/sq. ft.
------------	----------------	-----------------

Site Improvements*	
Cost to Cure/Incurable damages (proximity of road to residence)	
TOTAL:	\$150,000.00

Discussion:

By way of the attached Settlement Agreement, the condemnation action will be settled, all appeals dismissed, and the City will be in possession of the property rights sought for the Project.

Financial Impact:

In addition to the funds already deposited into the Registry of the Court by the City in an amount of \$103,000.00, the City shall tender an additional \$47,000.00 for the full and final settlement of the condemnation action and any and all appeals.

Alternatives:

The City's failure to obtain title to this property would result in the City having to modify the proposed Project, which would increase the cost of the Project.

Review:

Lark Payne, Paralegal
Toni Carlisle, Chief Financial Officer
Dan Lee, City Attorney
Eden Freeman, City Manager

Created/Initiated - 12/11/2023
Approved - 12/11/2023
Approved - 12/13/2023
Final Approval - 12/14/2023

Attachments:

1. Resolution to Accept and Settle GARNER
2. 12.8.2023 (Proposed) Consent Final Order and Judgment GARNER w NGJ revisions 2023_11_20
3. Acquisition Plans- GARNER COLLIN ELIZABETH 405 JOHNSON FERRY RD. - Copy

STATE OF GEORGIA
COUNTY OF FULTON

A RESOLUTION TO ACCEPT THE SETTLEMENT AND PURCHASE OF FEE-SIMPLE RIGHT-OF-WAY FOR PROPERTY RIGHTS AND INTERESTS LOCATED AT 405 JOHNSON FERRY ROAD, FULTON COUNTY, GEORGIA (TAX PARCEL NO. 17-0071-0001-018-9) AND FOR ACCEPTANCE OF ALL DEEDS ASSOCIATED WITH THE TRANSACTION AS IT RELATES TO THE JOHNSON FERRY ROAD/MOUNT VERNON HIGHWAY INTERSECTION IMPROVEMENT PROJECT

WHEREAS, the City of Sandy Springs (the “City”) has determined it is necessary to construct certain right-of-way improvements along Mount Vernon Highway pertaining to the Johnson Ferry Road/Mount Vernon Highway Intersection Improvement Project (Project No. TS-191) (the “Project”); and

WHEREAS, in April 2023, City Council approved the use of eminent domain in order to obtain the property rights and interests located in Land Lot 71 in the 17th District of Fulton County, Georgia (Tax Parcel ID: 17-0071-0001-018-9) and more commonly known as 405 Johnson Ferry Road (the “Property”) necessary for the completion of the Project; and

WHEREAS, in June 2023, the City filed its *Petition for Condemnation and Declaration of Taking* in the Superior Court of Fulton County, Georgia (Civil Action File No.: 2023-CV-380986) against all persons with an interest in and to the Property, and paid into the Registry of the Court its estimate of just and adequate compensation in an amount of \$103,000.00; and

WHEREAS, in July 2023, Condmnees Collin Garner and Elizabeth Garner (the “Property Owners”), filed their timely notice of appeal, disputing the amount estimated by the City as just and adequate compensation for the property rights and interests sought by the City for the Project; and

WHEREAS, City Staff and the Property Owners have negotiated a sale price, in good faith, in an amount of \$150,000.00 for the property rights and interests sought by the City in order to construct the Project; and

WHEREAS, the Parties desire to accept the settlement and conclude the condemnation action, and all appeals, for the agreed upon amount of \$150,000.00 in exchange for the property rights sought by the City.

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SANDY SPRINGS, GEORGIA, THAT:

1. The settlement and consent to purchase the fee-simple right-of-way, as detailed herein is approved, along with the acceptance of all deeds associated with the transaction; and
2. The City Manager is hereby authorized to tender to the Property Owners funds in an amount of \$47,000.00, representing the additional amount of just and adequate compensation in exchange for the property rights and interests sought herein; and
3. The City Attorney and the City Manager are hereby authorized to take such actions as may be deemed necessary or prudent to effectuate the intent of this Resolution.

SO RESOLVED, this 19th day of December 2023.

Approved:

Attest:

Russell K. Paul, Mayor

Raquel D. González, City Clerk
(Seal)

**IN THE SUPERIOR COURT OF FULTON COUNTY
STATE OF GEORGIA**

**CITY OF SANDY SPRINGS, GEORGIA, a)
municipal corporation,)**

Petitioner/Condemnor,)

vs.)

**405 JOHNSON FERRY ROAD,)
SANDY SPRINGS, GEORGIA;)**

**598.94 sq. ft. more or less to be acquired as a)
Right-of-Way incident to the construction of a)
City street and sidewalk;)**

**LAND LOT 71, 17TH DISTRICT, FULTON)
COUNTY GEORGIA;)**

PARCEL NO. 17-0071-0001-018-9;)

ELIZABETH GARNER and COLLIN)

**GARNER, as Joint Tenants with Rights of)
Survivorship; AMERIS BANK; The)**

**HONORABLE ARTHUR E. FERDINAND, as)
Fulton County Tax Commissioner; The)**

**HONORABLE KENYA M. JOHNSON, Judge)
Fulton County Probate Court; and)**

**ANY AND ALL OTHERS CLAIMING AN)
INTEREST IN AND TO SAID PROPERTY,)**

Respondents/Condemnees.)

CIVIL ACTION FILE NO.:

2023-CV-380986

(PROPOSED) CONSENT FINAL ORDER AND JUDGMENT

The above-styled proceeding having been filed and still pending, and it appearing to the Court, upon the stipulation and consent of the parties, that:

1.

On or about June 1st, 2023, Condemnor, the City of Sandy Springs, Georgia (the “City”) filed its Petition for Condemnation and Declaration of Taking in this action (the “Condemnation Action”) condemning certain property and rights in property to the use of the City for its Johnson

Ferry Road and Mount Vernon Highway Improvements Project (TS-191) (the “Project”), and this particular property represents Parcel No. Thirty-Nine (39) within Project No.: TS-191. In connection with the Petition and Declaration of Taking, the City deposited into the Registry of the Court its estimate of just and adequate compensation to be paid for its taking in the amount of ONE HUNDRED THREE THOUSAND AND NO/100 DOLLARS (\$103,000.00) (the “Deposited Funds”).

2.

The City served all named Condemnees with a copy of its Petition and Declaration of Taking.

3.

The City posted a copy of its Petition and Declaration of Taking on the bulletin board of the Superior Court and published a Citation signed by the Clerk of Court in the official legal organ of Fulton County, Georgia, all in accordance with the requirements of O.C.G.A. § 32-3-1, *et seq.*

4.

Condemnees Collin Garner and Elizabeth Garner timely filed an O.C.G.A. § 32-3-14 Petition for Review (f/k/a Notice of Appeal) on or about July 11, 2023, disputing the amount estimated by the City as just and adequate compensation for the taking in this Condemnation Action. On July 19, 2023, Condemnees timely filed their O.C.G.A. § 32-3-11 Petition for Review (f/k/a Petition to Set Aside).

5.

Condemnee- Arthur E. Ferdinand, Fulton County Tax Commissioner filed an Answer in the Condemnation Action on or about July 6, 2023, making no claim to the Deposited Funds or disputing the City’s estimate of just and adequate compensation, and prayed to be relieved of any

further obligation in this matter in his capacity as Fulton County Tax Commissioner and to be dismissed as a party to this Condemnation Action.

6.

Condemnee- The Honorable Kenya M. Johnson, in her official capacity as Probate Judge of Fulton County, Georgia filed an Answer in the Condemnation Action on or about July 21, 2023 making no claim to the Deposited Funds or disputing the City's estimate of just and adequate compensation, and prayed that she be relieved of any further obligations in this matter in her capacity of Probate Judge for Fulton County, and to be dismissed as a party to this Condemnation Action.

7.

No other notice of appeal, answer, notice of claim or other responsive pleading contesting the taking of the property, contesting the estimated amount of the just and adequate compensation for said taking or claiming a right to the condemnation funds in the registry of the Court has been filed by anyone or any other entities.

8.

Collin Garner, Elizabeth Garner and the City have agreed that the total amount of just and adequate compensation for all property and rights in property taken in this condemnation action and claims for compensation, which were raised, or which could have been raised in connection with this Condemnation Action is ONE HUNDRED FIFTY THOUSAND AND 00/100 DOLLARS (\$150,000.00). The City having previously paid into the Registry of the Court the sum of ONE HUNDRED THREE THOUSAND AND NO/100 DOLLARS (\$103,000.00), it shall pay the remainder of the sum representing just and adequate compensation in the amount of FORTY-SEVEN THOUSAND AND NO/100 DOLLARS (\$47,000.00) ("Additional Payment") into the

Court's Registry within twenty (20) days from the entry of this Consent Final Order and Judgment.

9.

Upon the City's deposit of the Additional Payment into the Court's Registry, and following the Garner's submission of a Georgia Uniform Superior Court Rule 23 Certificate and presentation of a prepaid FedEx envelope, the Clerk of Court is authorized to disburse and is directed to pay the agreed upon compensation, being the funds on deposit in the Court's Registry, to Gregory, Doyle, Calhoun & Rogers, LLC as the attorneys for the Garners, by sending a check in the full amount of \$150,000.00 to:

Gregory, Doyle, Calhoun & Rogers, LLC
c/o Nick Gaba
49 Atlanta Street
Marietta, Georgia 30060

10.

Collin Garner and Elizabeth Garner expressly agree and declare that this Consent Final Order and Judgment shall operate as both a settlement agreement and a release of all claims brought, raised and/or which could have been raised against the City in this condemnation action including, without limitation, the following: (i) all claims for consequential damages; (ii) diminution in value of real property; and (iii) business loss. Collin Garner and Elizabeth Garner acknowledge and agree that this Consent Final Order and Judgment is a compromise and settlement of disputed claims, and that neither the funds deposited into the Registry of the Court, nor any discussions or negotiations conducted in connection with this settlement, shall be treated as an admission or evidence of liability or responsibility by the City at any time.

11.

The City further acknowledges that this Consent Final Order and Judgment shall operate as both a settlement agreement and release of any other claims brought, raised and/or which could

have been raised against Collin Garner and Elizabeth Garner, in this condemnation action (other than as to the vesting of title in and to the property and rights in property taken in this condemnation action as specified in the petition for condemnation), including, without limitation, the following: (i) rights of set-off or deduction against the amount of just and adequate compensation; (ii) litigation costs; (iii) court costs; and (iv) attorneys' fees. The City acknowledges and agrees that this Consent Final Order and Judgment is a compromise and settlement of disputed claims, and that neither the funds deposited into the Registry of the Court, additional payment of money to provide just and adequate compensation, nor any discussions or negotiations conducted in connection with this settlement, shall be treated as an admission or evidence of liability or responsibility by Collin Garner and Elizabeth Garner at any time.

12.

Upon the disbursement of the funds in the registry of the Court as provided herein, the Clerk of Court is directed to mark this Condemnation Action as closed with any costs taxed against the City.

13.

Within ten (10) days following the payment of the Additional Payment specified in Paragraph Eight (8), counsel for Collin Garner and Elizabeth Garner shall file a dismissal with prejudice of Collin Garner's and Elizabeth Garner's Notice of Appeal. Following the filing of this dismissal with prejudice, the Clerk of Court is hereby ordered to move this case to the closed docket. The Clerk of Court is further ORDERED and directed to record a copy of this Consent Final Order and Judgment in the real estate records of Fulton County, Georgia.

{SIGNATURE PAGE TO FOLLOW}

SO ORDERED this _____ day of _____, 2023.

The Honorable Emily Richardson
Judge, Superior Court of Fulton County
Atlanta Judicial Circuit

PREPARED AND CONSENTED TO BY:

FREEMAN MATHIS & GARY, LLP

/s/ Daniel W. Lee

DANIEL W. LEE

City Attorney, City of Sandy Springs

Georgia Bar No.: 443093

1000 Galleria Parkway, Suite 1600

Atlanta, GA 30339-5948

P: (770) 818-0000

F: (770) 937-9960

dlee@fmglaw.com

(Attorneys for Condemnor, City of Sandy Springs, GA)

CITY OF SANDY SPRINGS, GA

/s/ William V. Hansard

WILLIAM V. HANSARD

Assistant City Attorney

Georgia Bar No.: 8168063

1 Galambos Way

Sandy Springs, GA 30328

P: (404) 977-9180

whansard@sandyspringsga.gov

GREGORY, DOYLE, CALHOUN ROGERS, LLC

/s/ J. Nicholas Gaba, Jr.

J. NICHOLAS GABA, JR.

Attorney for Condemnees Collin Garner & Elizabeth Garner

Georgia Bar No.: 264641

49 Atlanta Street

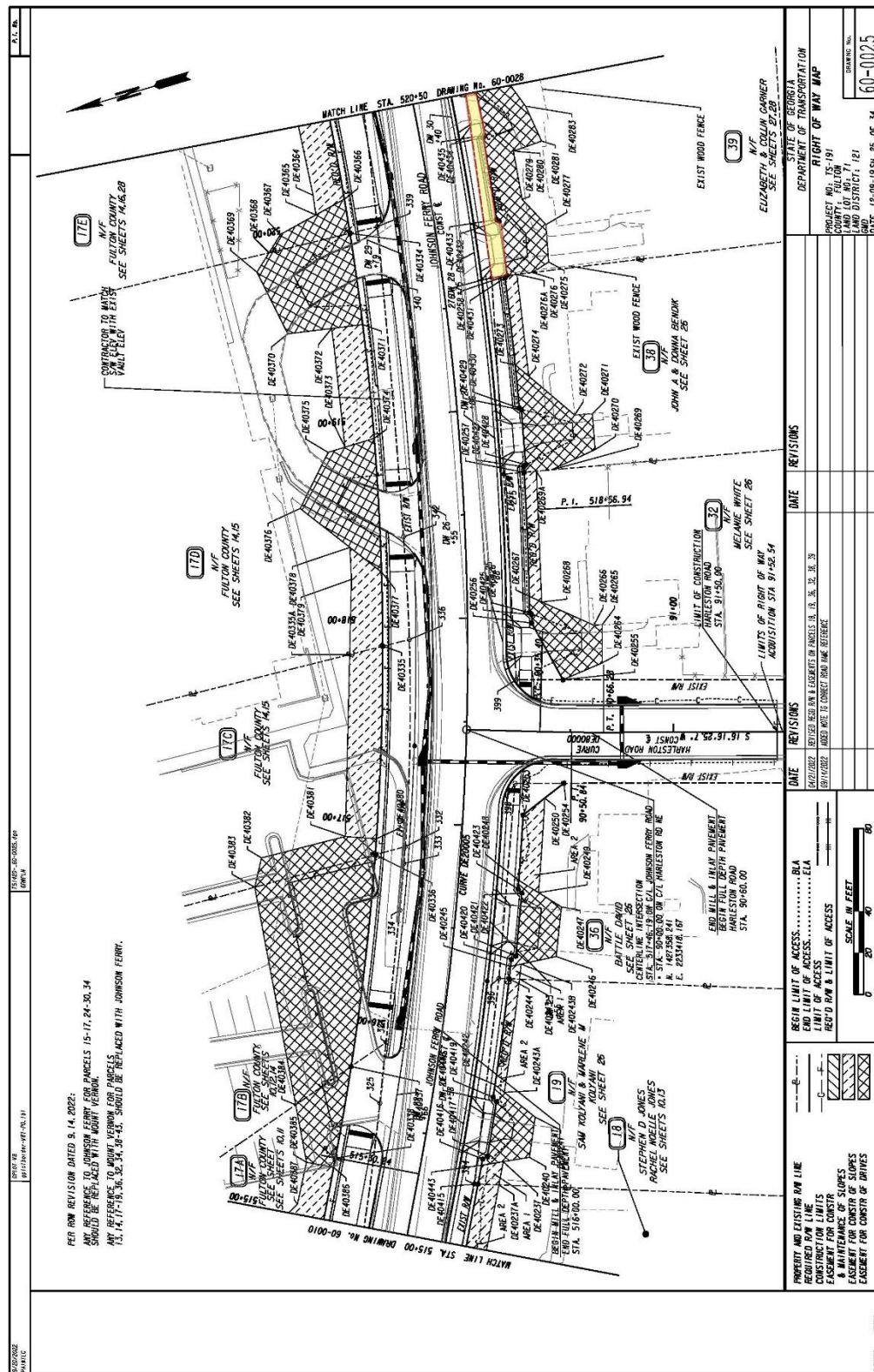
Marietta, GA 30060

ngaba@gdcrlaw.com

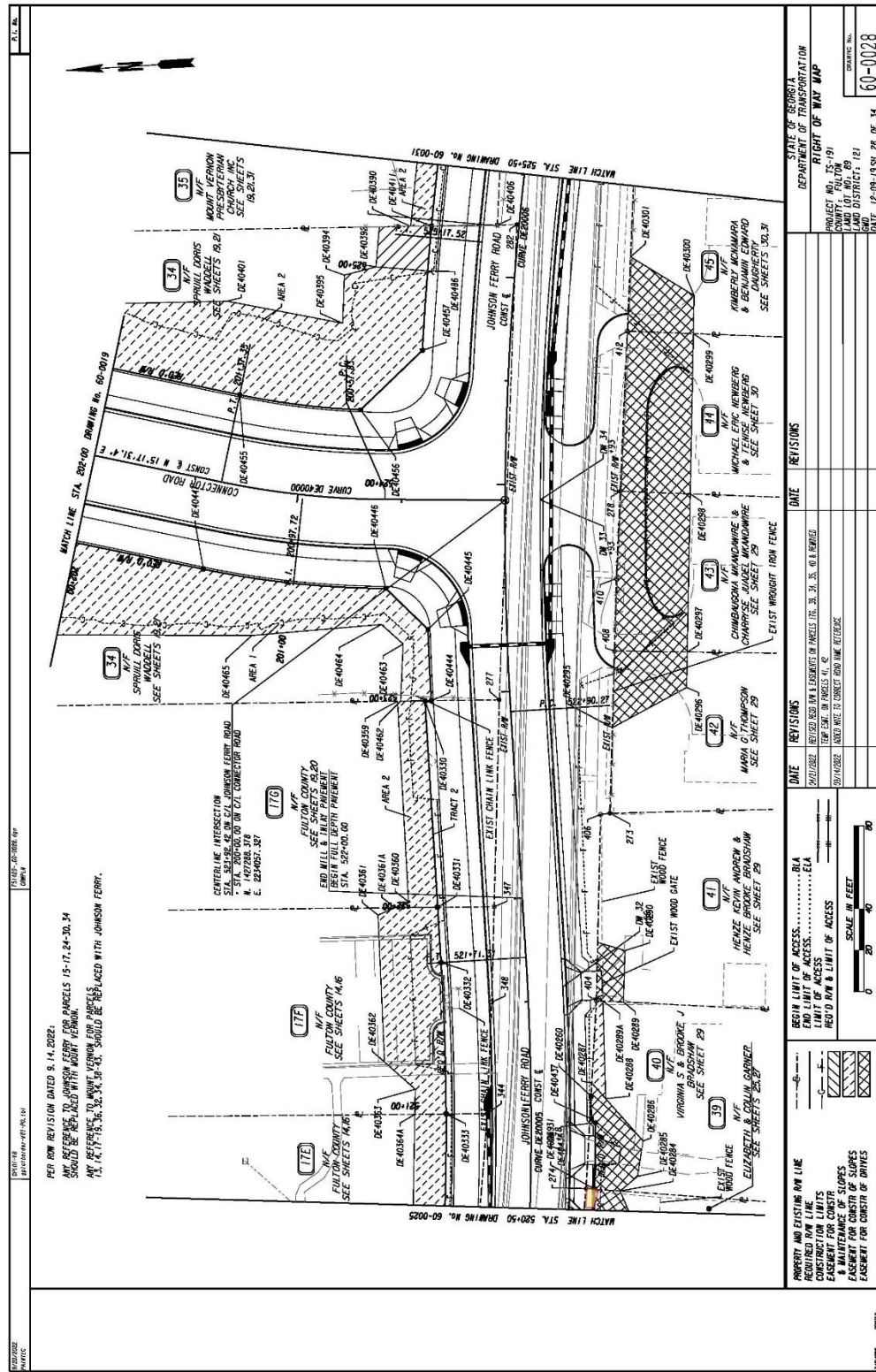
**Electronically signed with expressed permission
from Attorney J. Nicholas Gaba, Jr. on 2023-xx-xx**

The Honorable Kenya M. Johnson
Judge, Probate Court of Fulton County

The Honorable Arthur E. Ferdinand
Tax Commissioner, Fulton County, GA



HALL RIGDON AND ASSOCIATES



HALL RIGDON AND ASSOCIATES



SANDY SPRINGS

CITY CLERK'S OFFICE

TO: Eden Freeman, City Manager

FROM: Dan Lee, City Attorney

DATE: December 6, 2023 Submission for the December 19, 2023 City Council Meeting

ITEM: Request for Mayor and City Council to Accept the Purchase of Fee-Simple Right-of-Way, Temporary Construction Easements and a Permanent Easement for Property Rights and Interests Located at 6300 Glen Oaks Lane, Fulton County, Georgia (Tax Parcel No. 17-0071-0007-0506) and for the Acceptance of all Deeds Associated with the Transaction as it Relates to the Mount Vernon Highway Corridor Improvement Project

Recommendation:

The City Attorney recommends that the City Council accept the attached Purchase Sale Agreement to acquire the property rights and interests located in Land Lots 36 and 71 in the 17th District of Fulton County, Georgia, and more commonly known as 6300 Glen Oaks Lane, and for acceptance of all deeds associated with the transaction

Background:

This property is part of the Mount Vernon Highway Corridor Improvement Project (Project No.: TS-192) (the "Project"). In order to construct the Project, fee-simple rights are required over, under, and through the property located at 6300 Glen Oaks Lane, within the City of Sandy Springs (the "City"). This property is a single-family home located on a 0.8339-acre lot, on the south side of Mount Vernon Highway, in a predominantly residential area. The subject property includes 2,570.68 sq. ft. of fee-simple right-of-way, 4,944.08 sq. ft. of temporary construction easements and 762.41 sq. ft. of permanent easement. This property is the last remaining parcel required to complete the acquisition stage of TS-192.

Discussion:

The City Attorney and the owner of 6300 Glen Oaks Lane, Ms. Louise B. Hall (the "Property Owner"), have negotiated, in good faith, a sale price of \$370,000.00 in exchange for the fee-simple right-of-way, temporary construction easements and a permanent easement, sought by the City for the construction of the Project.

A substantial portion of the purchase price includes costs to replace a large amount of landscaping as well as a brick wall currently existing on the Property.

Financial Impact:

The City has negotiated a purchase price with the Property Owner in an amount of \$370,000.00 for the property rights and interest sought by the City, and as detailed below;

Fee Simple Right-of-Way	2,570.68 sq. ft. \$8.53/sq. ft.
-------------------------	---------------------------------

Temporary Construction Easement	4,944.08 sq. ft.	\$8.53/sq. ft. (30% of total value)	
Permanent Easement	762.41 sq. ft.	\$8.53/ sq. ft.	
Site Improvements* (Landscaping and brick wall replacement)			
TOTAL			\$370,000.00

Alternatives:

The City's failure to obtain title to this property would result in the City having to modify the proposed Project, which would increase the cost of the Project.

Review:

Lark Payne, Paralegal	Created/Initiated - 12/11/2023
Toni Carlisle, Chief Financial Officer	Approved - 12/11/2023
Dan Lee, City Attorney	Approved - 12/13/2023
Eden Freeman, City Manager	Final Approval - 12/14/2023

Attachments:

1. Purchase and Sale Agreement HALL, LOUISE B. 6300 Glen Oaks Lane
2. RESOLUTION- 6300 Glen Oaks Lane PSA HALL 12.17.2023
3. Acquisition Report- HALL LOUISE B. 6300 GLEN OAKS LANE



SANDY SPRINGS

GEORGIA

PURCHASE AND SALE AGREEMENT

ADDRESS: 6300 GLEN OAKS LANE, SANDY SPRINGS, GA
OWNER: LOUISE B. HALL
TAX ID: 17 007100070506

PROJECT NO. TS-192
PARCEL NO. 14

STATE OF GEORGIA
FULTON COUNTY

FOR AND IN consideration of the sum of **THREE HUNDRED SEVENTY THOUSAND DOLLARS AND NO/100 (\$370,000.00)**, good and valuable consideration, upon closing, LOUISE B. HALL (hereinafter "Seller") agrees to execute and deliver to the CITY OF SANDY SPRINGS, GEORGIA, a municipal corporation (the "City") Fee Simple Right-of Way to the following described real estate:

Easement rights upon and through that tract or parcel of land located in Land Lot(s) 36 and 71 of the 17th District of Fulton County, Georgia, and being more particularly described in Exhibit "A" (Right-of-Way/Legal Description, Temporary Easements for Construction/Legal Description & Permanent Drainage Easement/Legal Description) & Exhibit "B" (Acquisition Plans), attached hereto and incorporated herein by reference.

The consideration recited is full payment for the rights conveyed as follows:

- 2,570.68 Sq. Ft. (0.059 acres, more or less) as Fee Simple Right-of-Way
- 4,944.08 Sq. Ft. (0.114 acres, more or less) as Temporary Easements for Construction
- 762.41 Sq. Ft. (0.018 acres, more or less) as Permanent Drainage Easement
- Full and complete compensation for any consequential damages, including loss of structure & replacement of landscaping.

Any and all applicable Temporary Easements will terminate upon completion and acceptance of the Project by the City or within three (3) years of commencement of work on the Project, whichever is sooner.
This Agreement shall not be binding until approved by the City of Sandy Springs, Georgia, Mayor and City Council.

WITNESS my hand and seal this _____ day of _____, 20 ____.

SELLER

By: _____
Name: LOUISE B. HALL

CITY OF SANDY SPRINGS, GEORGIA

By: _____
Name: EDEN FREEMAN
Title: CITY MANAGER

STATE OF GEORGIA
COUNTY FULTON

**A RESOLUTION TO ACCEPT THE PURCHASE OF FEE-SIMPLE RIGHT-OF-WAY,
TEMPORARY CONSTRUCTION EASEMENTS AND A PERMANENT EASEMENT FOR
PROPERTY RIGHTS AND INTERESTS LOCATED AT 6300 GLEN OAKS LANE, FULTON
COUNTY, GEORGIA (TAX PARCEL NO. 17-0071-0007-0506) AND FOR THE ACCEPTANCE
OF ALL DEEDS ASSOCIATED WITH THE TRANSACTION AS IT RELATES TO THE
MOUNT VERNON HIGHWAY CORRIDOR IMPROVEMENT PROJECT**

WHEREAS, the City of Sandy Springs (the “City”) has determined it is necessary to facilitate increased pedestrian and motorist safety and traffic efficiency along Mount Vernon Highway from Vernon Trace to the Sandy Springs MARTA Station as it relates to the Mount Vernon Highway Corridor Improvement Project (Project No. TS-192) (the "Project"); and

WHEREAS, in order to construct the Project, fee simple rights are required over, under, and through the property located in Land Lots 36 and 71 of the 17th District of Fulton County, Georgia (Tax Parcel No. 17 007100070506) and more commonly known as 6300 Glen Oaks Lane (the “Property”); and

WHEREAS, City Staff and the owner of 6300 Glen Oaks Lane, Ms. Louise Hall (the “Property Owner”) have negotiated a sale price, in good faith, in an amount of \$370,000.00 for the property rights and interests sought by the City in order to construct the Project; and

WHEREAS, the City desires to purchase the property rights and interests located at 6300 Glen Oaks Lane by way of the attached Purchase Sale Agreement, in an amount of \$370,000.00.

**NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL FOR THE
CITY OF SANDY SPRINGS, GEORGIA THAT:**

1. The Purchase Sale Agreement, settlement of damages, temporary construction easements and permanent easement are hereby approved; and
2. The City Attorney’s office is hereby authorized to prepare and finalize a Purchase Sale Agreement in an amount of \$370,000.00 for the fee-simple rights to the Property, the permanent easement, the temporary construction easements and the costs and settlement of all consequential damages; and
3. The City Manager and City Attorney are hereby authorized to take such actions as may be necessary to effectuate the intent of this Resolution.

SO RESOLVED this the 19th day of December 2023.

Approved:

Attest:

Russell K. Paul, Mayor

Raquel D. González, City Clerk

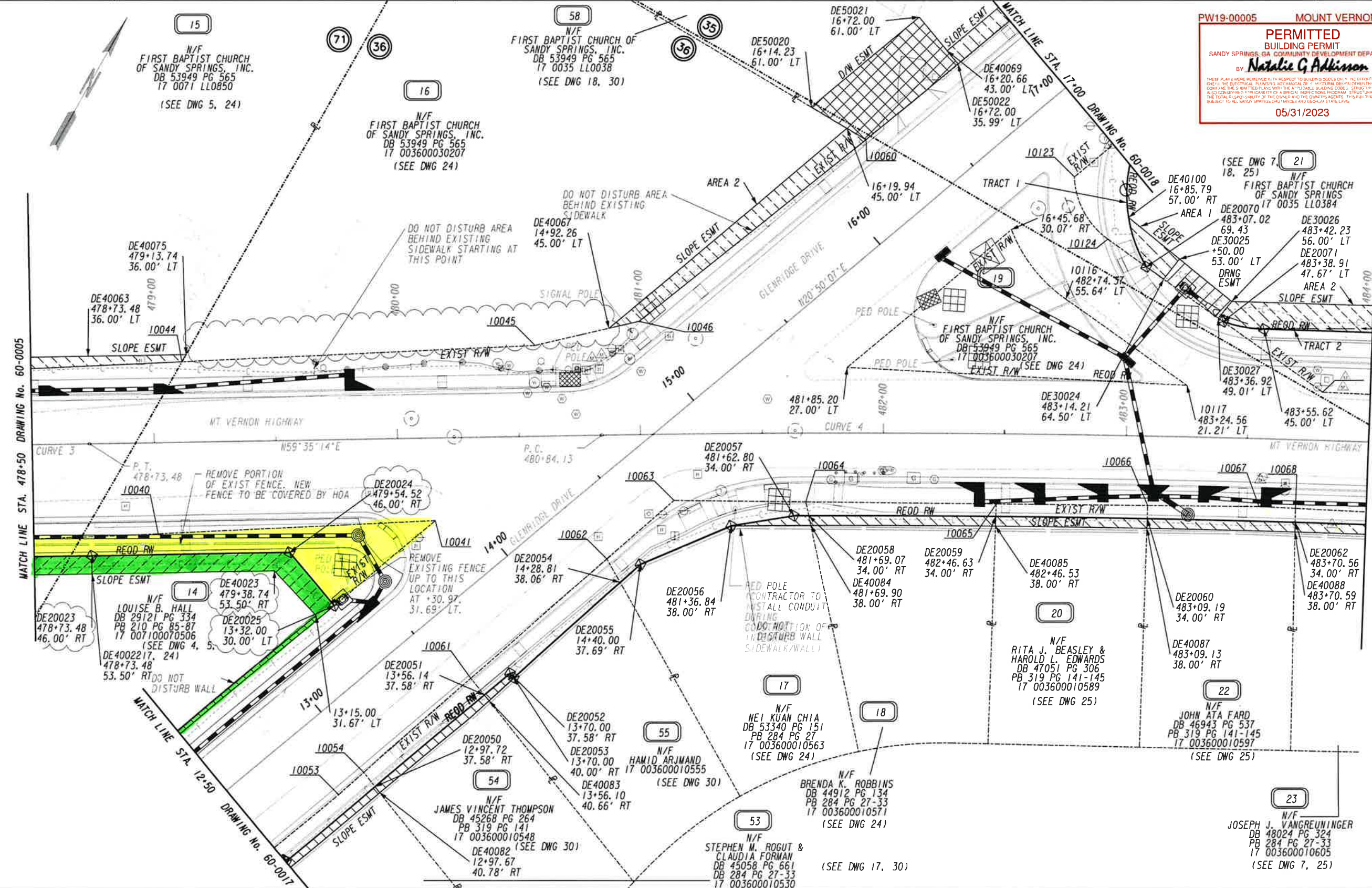
(SEAL)



PROPERTY AND EXISTING R/W LINE REQUIRED R/W LINE CONSTRUCTION LIMITS EASEMENT FOR CONSTR & MAINTENANCE OF SLOPES EASEMENT FOR CONSTR OF SLOPES EASEMENT FOR CONSTR OF DRIVES		BEGIN LIMIT OF ACCESS.....BLA END LIMIT OF ACCESS.....ELA LIMIT OF ACCESS REQ'D R/W & LIMIT OF ACCESS		DATE		REVISIONS		DATE		REVISIONS		CITY OF SANDY SPRINGS	
				3/24/20		PARCEL 12 REOD AND TEMP						PROJECT NO: TS 192 COUNTY: FULTON LAND LOT NO: 36 & 71 LAND DISTRICT: 17 GMD: N/A DATE 11/01/19	
				11/20/20		PARCEL 13 TESMT A2 AND DWESMT							
				4/23/21		PARCEL 11 DRNG ESMT AND DWESMT							
DRAWING No. 60-0004													



PROPERTY AND EXISTING R/W LINE REQUIRED R/W LINE CONSTRUCTION LIMITS EASEMENT FOR CONSTR & MAINTENANCE OF SLOPES EASEMENT FOR CONSTR OF SLOPES EASEMENT FOR CONSTR OF DRIVES		BEGIN LIMIT OF ACCESS.....BLA	DATE	REVISIONS	DATE	REVISIONS	CITY OF SANDY SPRINGS RIGHT OF WAY MAP	PROJECT NO: TS 192 COUNTY: FULTON LAND LOT NO: 36 & 71 LAND DISTRICT: 17 GWD: N/A DATE 11/01/19	DRAWING No. 60-0005
		END LIMIT OF ACCESS.....ELA LIMIT OF ACCESS REQ'D R/W & LIMIT OF ACCESS	5/14/20	REVISED TURN LANE TAPER TO 50'	8/26/22	REMOVED WALL 4 FROM PARCEL 14			



PW19-00005 MOUNT VERNON HWY
PERMITTED BUILDING PERMIT
SANDY SPRINGS, GA COMMUNITY DEVELOPMENT DEPARTMENT
BY *Natalie G. Adkinson*
THESE PLANS WERE REVIEWED WITH RESPECT TO BUILDING CODES ONLY. NO EFFORT WAS MADE TO CHECK THE ELECTRICAL, PLUMBING, MECHANICAL, OR STRUCTURAL DESIGN OR OTHER THAN TO CONFORM WITH THE CITY OF SANDY SPRINGS, GA COMMUNITY DEVELOPMENT DEPARTMENT. THE CITY OF SANDY SPRINGS, GA COMMUNITY DEVELOPMENT DEPARTMENT IS NOT RESPONSIBLE FOR THE DESIGN OR CONSTRUCTION OF THE PROJECT. THE CITY OF SANDY SPRINGS, GA COMMUNITY DEVELOPMENT DEPARTMENT IS NOT RESPONSIBLE FOR THE DESIGN OR CONSTRUCTION OF THE PROJECT.
05/31/2023

PROPERTY AND EXISTING R/W LINE
REQUIRED R/W LINE
CONSTRUCTION LIMITS
EASEMENT FOR CONSTR
& MAINTENANCE OF SLOPES
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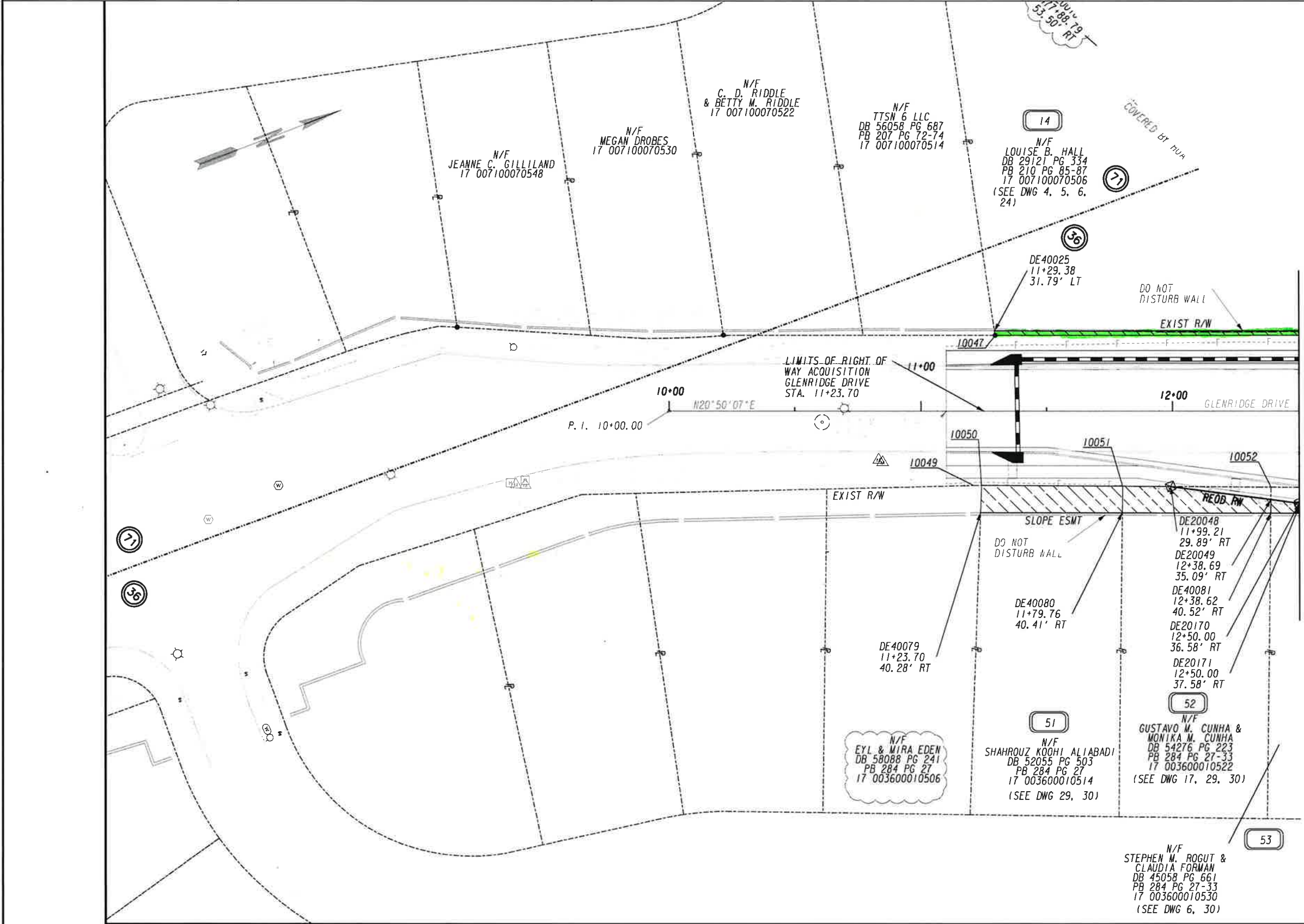
BEGIN LIMIT OF ACCESS.....BLA
END LIMIT OF ACCESS.....ELA
LIMIT OF ACCESS
REQ'D R/W & LIMIT OF ACCESS

SCALE IN FEET
0 20 40 60

DATE	REVISIONS	DATE	REVISIONS
11/20/20	PAR 16: REM TESMT A1		
8/26/22	REMOVED WALL 4 FROM PARCEL 14		

CITY OF SANDY SPRINGS
RIGHT OF WAY MAP
PROJECT NO: TS 192
COUNTY: FULTON
LAND LOT NO: 35, 36 & 71
LAND DISTRICT: 17
GMD: N/A
DATE 11/01/19

DRAWING No.
60-0006



MATCH LINE STA. 12+50 DRAWING No. 60-0006

PW19-00005 MOUNT VERNON HWY

PERMITTED
BUILDING PERMIT
SANDY SPRINGS, GA COMMUNITY DEVELOPMENT DEPARTMENT
BY *Natalie G Addison*

THESE PLANS WERE REVIEWED WITH RESPECT TO BUILDING CODES ONLY. NO EFFORT WAS MADE TO
VERIFY THE ACCURACY OF THE INFORMATION OR THE QUALITY OF THE WORK. THE REVIEWER IS NOT
RESPONSIBLE FOR THE CONSTRUCTION OF THE PROJECT OR THE QUALITY OF THE WORK. THE REVIEWER
IS NOT RESPONSIBLE FOR THE CONSTRUCTION OF THE PROJECT OR THE QUALITY OF THE WORK. THE REVIEWER
IS NOT RESPONSIBLE FOR THE CONSTRUCTION OF THE PROJECT OR THE QUALITY OF THE WORK.

05/31/2023

PROPERTY AND EXISTING R/W LINE REQUIRED R/W LINE CONSTRUCTION LIMITS EASEMENT FOR CONSTR & MAINTENANCE OF SLOPES EASEMENT FOR CONSTR OF SLOPES EASEMENT FOR CONSTR OF DRIVES		BEGIN LIMIT OF ACCESS.....BLA END LIMIT OF ACCESS.....ELA LIMIT OF ACCESS REQ'D R/W & LIMIT OF ACCESS		DATE	REVISIONS	DATE	REVISIONS	CITY OF SANDY SPRINGS RIGHT OF WAY MAP GLENRIDGE DRIVE	PROJECT NO: TS 192 COUNTY: FULTON LAND LOT NO: 36 & 71 LAND DISTRICT: 17 GMD: N/A DATE 11/01/19	DRAWING No. 60-0017
				7/7/2020	REMOVED TEMPORARY EASEMENT. ELIMINATED PARCEL 50					

PAR 13 TESMT - AREA 2 REG'D TEMP. EASMT. DE412				
PNT	OFFSET/	STATION/	ALIGNMENT	
DE30615	42.00 L	472+66.16	MI Vernon Highway	
DE40043	68.57 L	472+50.72	MI Vernon Highway	
DE40044	50.00 L	472+86.00	MI Vernon Highway	
DE40045	50.00 L	473+64.97	MI Vernon Highway	
ARC LENGTH = 12.17				
CHORD BEAR = N 64°26'28.0" E				
LNTH CHORD = 12.17				
RADIUS = 5880.00				
DEGREE = 0°58'27.9"				
DE40047	50.00 L	473+77.24	MI Vernon Highway	
DE40048	43.95 L	473+82.20	MI Vernon Highway	
DE40049	44.37 L	474+03.03	MI Vernon Highway	
DE40050	50.00 L	474+05.14	MI Vernon Highway	
ARC LENGTH = 11.66				
CHORD BEAR = N 64°03'19.6" E				
LNTH CHORD = 11.66				
RADIUS = 5880.00				
DEGREE = 0°58'27.9"				
DE40052	50.00 L	474+16.90	MI Vernon Highway	
DE40053	38.00 L	474+72.64	MI Vernon Highway	
ARC LENGTH = 225.50				
CHORD BEAR = N 62°21'42.1" E				
LNTH CHORD = 225.69				
RADIUS = 5892.00				
DEGREE = 0°58'20.8"				
DE40055	38.00 L	477+00.00	MI Vernon Highway	
DE40056	43.00 L	477+00.00	MI Vernon Highway	
ARC LENGTH = 49.03				
CHORD BEAR = N 61°01'29.0" E				
LNTH CHORD = 49.03				
RADIUS = 5887.00				
DEGREE = 0°58'23.7"				
DE40058	43.00 L	477+49.39	MI Vernon Highway	
DE40059	55.00 L	477+76.17	MI Vernon Highway	
10051	35.74 L	477+72.10	MI Vernon Highway	
10054	31.33 L	476+15.13	MI Vernon Highway	
10053	32.28 L	475+49.16	MI Vernon Highway	
10052	33.30 L	474+84.74	MI Vernon Highway	
DE20047	33.79 L	474+64.70	MI Vernon Highway	
DE20045	40.00 L	474+00.42	MI Vernon Highway	
ARC LENGTH = 35.21				
CHORD BEAR = S 64°12'44.3" W				
LNTH CHORD = 35.21				
RADIUS = 5890.00				
DEGREE = 0°58'21.9"				
DE20175	40.00 L	473+64.97	MI Vernon Highway	
DE20044	40.00 L	473+50.00	MI Vernon Highway	
DE20043	42.00 L	473+00.16	MI Vernon Highway	
DE20015	42.00 L	472+66.16	MI Vernon Highway	
TOTAL EASMT AREA = 3904.90 SF				

PAR 13, AREA 1 & 2
TOTAL TEMP. EASMT = 4226.14 SF
TOTAL TEMP. EASMT = 0.031 ACRES

PAR 12 DWESMT - AREA 1 REG'D TEMP. EASMT. DE520				
PNT	OFFSET/	STATION/	ALIGNMENT	
DE50000	41.00 L	470+84.00	MI Vernon Proposed	
ARC LENGTH = 55.35				
CHORD BEAR = N 70°02'27.5" E				
LNTH CHORD = 52.27				
RADIUS = 57.97				
DEGREE = 90°50'13.0"				
DE50001	78.31 L	471+22.62	MI Vernon Proposed	
10021	18.31 L	471+28.31	MI Vernon Proposed	
ARC LENGTH = 46.66				
CHORD BEAR = S 12°43'14.8" W				
LNTH CHORD = 47.49				
RADIUS = 62.97				
DEGREE = 89°33'59.9"				
DE40042	41.00 L	470+98.52	MI Vernon Proposed	
DE50000	41.00 L	470+84.00	MI Vernon Proposed	

PAR 12 DWESMT - AREA 2 REG'D TEMP. EASMT. DE524				
PNT	OFFSET/	STATION/	ALIGNMENT	
DE50014	78.31 L	471+98.49	MI Vernon Highway	
DE50015	78.31 L	472+45.14	MI Vernon Highway	
DE50016	42.00 L	472+66.16	MI Vernon Highway	
DE20042	42.00 L	471+98.49	MI Vernon Highway	
DE50014	78.31 L	471+98.49	MI Vernon Highway	

PAR 14 REOD - TRACT 1 REG'D R/W DE212				
PNT	OFFSET/	STATION/	ALIGNMENT	
DE20015	39.00 R	473+29.42	MI Vernon Highway	
4.14 N 25°08'27.0" W				
10037	34.86 R	473+29.45	MI Vernon Highway	
DE20017	20.55 R	N 64°48'46.1" E	MI Vernon Highway	
4.03 S 25°39'00.3" E				
DE20016	39.00 R	473+50.30	MI Vernon Highway	
20.58 S 64°30'01.4" W				
DE20015	39.00 R	473+29.42	MI Vernon Highway	
REOD R/W = 83.99 SF				
REOD R/W = 0.002 ACRES				

PAR 14 REOD - TRACT 2 REG'D R/W DE213				
PNT	OFFSET/	STATION/	ALIGNMENT	
DE20019	39.64 R	477+63.47	MI Vernon Highway	
ARC LENGTH = 138.09				
CHORD BEAR = N 59°07'40.9" E				
LNTH CHORD = 138.09				
RADIUS = 3125.40				
DEGREE = 1°49'59.6"				
DE20019	37.51 R	479+00.82	MI Vernon Highway	
10040	114.13	N 57°45'44.0" E	MI Vernon Highway	
10041	34.01 R	480+14.50	MI Vernon Highway	
54.59 S 20°50'07.0" W				
DE20023	30.00 L	13+32.00	Glenridge Drive	
28.44 N 69°38'53.0" W				
DE20024	46.00 R	479+54.52	MI Vernon Highway	
81.04 S 50°35'13.7" W				
DE20023	46.00 R	478+73.48	MI Vernon Highway	
ARC LENGTH = 84.45				
CHORD BEAR = S 59°59'31.1" W				
LNTH CHORD = 84.45				
RADIUS = 5976.00				
DEGREE = 0°57'31.6"				
DE20021	46.00 R	477+69.58	MI Vernon Highway	
27.15 S 74°33'47.5" W				
DE20019	39.64 R	477+63.47	MI Vernon Highway	
REOD R/W = 2486.69 SF				
REOD R/W = 0.057 ACRES				

PAR 14, TRACT 1 & 2
TOTAL REOD R/W = 2570.65 SF
TOTAL REOD R/W = 0.059 ACRES
REMAINDER = +/- 0.77 ACRES

PAR 14 DWESMT REG'D TEMP. EASMT. DE307				
PNT	OFFSET/	STATION/	ALIGNMENT	
DE30007	37.99 R	475+85.30	MI Vernon Highway	
197.72 N 62°42'00.4" E				
LNTH CHORD = 197.71				
RADIUS = 3125.40				
DEGREE = 1°49'59.6"				
DE30011	39.57 R	476+92.30	MI Vernon Highway	
6.23 S 28°39'23.8" E				
DE30010	46.00 R	476+92.30	MI Vernon Highway	
ARC LENGTH = 197.83				
CHORD BEAR = S 61°51'27.1" W				
LNTH CHORD = 197.83				
RADIUS = 5976.00				
DEGREE = 0°57'31.6"				
DE30008	46.00 R	475+85.30	MI Vernon Highway	
8.01 N 27°37'32.0" W				
DE30007	37.99 R	475+85.30	MI Vernon Highway	
REOD EASMT = 162.41 SF				
REOD EASMT = 0.018 ACRES				

PAR 14 TESMT REG'D TEMP. EASMT. DE413				
PNT	OFFSET/	STATION/	ALIGNMENT	
DE20015	39.00 R	473+29.42	MI Vernon Highway	
DE20016	39.00 R	473+50.00	MI Vernon Highway	
DE20017	34.97 R	473+50.00	MI Vernon Highway	
ARC LENGTH = 232.77				
CHORD BEAR = N 64°14'35.8" E				
LNTH CHORD = 232.77				
RADIUS = 12742.08				
DEGREE = 0°26'58.8"				
10038	37.90 R	475+51.43	MI Vernon Highway	
DE30007	37.99 R	475+85.00	MI Vernon Highway	
DE30008	46.00 R	475+85.00	MI Vernon Highway	
ARC LENGTH = 107.83				
CHORD BEAR = N 61°51'27.1" E				
LNTH CHORD = 107.83				
RADIUS = 5976.00				
DEGREE = 0°57'31.6"				
DE20010	46.00 R	476+52.00	MI Vernon Highway	
DE20011	39.57 R	476+52.00	MI Vernon Highway	
ARC LENGTH = 71.95				
CHORD BEAR = N 61°03'11.9" E				
LNTH CHORD = 71.95				
RADIUS = 3125.40				
DEGREE = 1°49'59.6"				
DE20019	39.64 R	477+63.47	MI Vernon Highway	
DE20021	46.00 R	477+89.68	MI Vernon Highway	
ARC LENGTH = 84.45				
CHORD BEAR = N 59°59'31.1" E				
LNTH CHORD = 84.45				
RADIUS = 5976.00				
DEGREE = 0°57'31.6"				
DE20023	46.00 R	478+73.48	MI Vernon Highway	
DE20024	46.00 R	479+54.52	MI Vernon Highway	
DE20025	30.00 L	13+32.00	Glenridge Drive	
10040	30.00 L	11+29.64	Glenridge Drive	
DE40025	31.79 L	11+29.38	Glenridge Drive	
DE40024	31.67 L	13+23.62	Glenridge Drive	
DE40023	53.50 R	479+48.22	MI Vernon Highway	
DE40022	53.50 R	478+73.48	MI Vernon Highway	
ARC LENGTH = 85.46				
CHORD BEAR = S 59°59'45.6" W				
LNTH CHORD = 85.46				
RADIUS = 5883.50				
DEGREE = 0°57'27.2"				
DE20018	53.50 R	477+68.79	MI Vernon Highway	
DE40020	41.02 R	477+57.57	MI Vernon Highway	
DE40019	41.26 R	477+24.48	MI Vernon Highway	
DE40018	52.79 R	476+77.94	MI Vernon Highway	
DE40017	43.45 R	473+23.40	MI Vernon Highway	
DE20015	39.00 R	473+29.42	MI Vernon Highway	
TOTAL TEMP. EASMT = 4944.08 SF				
TOTAL TEMP. EASMT = 0.114 ACRES				

PAR 15 TESMT REG'D TEMP. EASMT. DE415				
PNT	OFFSET/	STATION/	ALIGNMENT	
DE50069	29.84 L	478+11.00	MI Vernon Highway	
DE40063	36.00 L	478+11.00	MI Vernon Highway	
ARC LENGTH = 62.10				
CHORD BEAR = N 59°33'20.2" E				
LNTH CHORD = 62.10				
RADIUS = 5894.00				
DEGREE = 0°58'19.6"				
DE40063	36.00 L	478+73.48	MI Vernon Highway	
DE40073	36.00 L	479+13.14	MI Vernon Highway	
10044	33.08 L	479+11.85	MI Vernon Highway	
DE50069	29.84 L	478+11.00	MI Vernon Highway	
REOD EASMT AREA = 449.46 SF				



SANDY SPRINGS

CITY CLERK'S OFFICE

TO: Eden Freeman, City Manager

FROM: Dan Lee, City Attorney

DATE: December 8, 2023 Submission for the December 19, 2023 City Council Meeting

ITEM: Request For Mayor and City Council to Approve and Accept the Settlement and Dismissal of the Civil Action Styled "The Lamar Company, LLC vs. City of Sandy Springs" and to Authorize the Mayor to Execute the Settlement Agreement and Release

Recommendation:

The City Attorney recommends that the City Council approve and accept the attached "Settlement Agreement and Release" (the "Settlement Agreement"), of the civil action filed in the Superior Court of Fulton County, against the City of Sandy Springs, and styled *The Lamar Company, LLC vs. City of Sandy Springs* (Civil Action File No. 2021-CV-344391).

Background:

The Lamar Company, LLC (hereinafter referred to as "Lamar" or "Plaintiff") is the owner of a double-sided LED billboard (the "billboard" or "LED billboard") located in the City of Sandy Springs (hereinafter referred to as the "City" or "Defendant") adjacent to Interstate 285 ("I-285") at Roswell Road. Lamar is the successor title holder of the LED billboard from a lawsuit filed in 2007. At the time, the City was about to be granted its charter, the predecessor owner, and others gained approximately fifty (50) permits from Fulton County to place billboards in Sandy Springs.

In 2012, the City reached an agreement in that lawsuit that allowed the placement of the LED billboard and others throughout the City. It is through this settlement agreement Lamar operates the billboard utilizing LED technology on each side.

Subsequently, as part of the Georgia Department of Transportation ("GDOT") "Transform 285/400" Project, GDOT constructed a noise barrier that Lamar contends obstructed the visibility of the billboard. Lamar approached the City in 2020 seeking to raise the LED billboard thirty-five (35) feet. The City rejected the proposal.

In January 2021, Lamar filed a lawsuit against the City asserting a claim for just and adequate compensation pursuant to *O.C.G.A. § 32-3-3.1(e)*, styled *The Lamar Company, LLC vs. City of Sandy Springs, Georgia* (Civil Action File No. 2021-CV-344391), in the Superior Court of Fulton County, Georgia. This statute was enacted in 2020 purporting to require local governments to either authorize a variance to raise affected billboards or pay billboard companies for the loss of revenue claimed for the denial. The City has no ordinance that allows for an application or grant of such an ordinance. Staff has negotiated a multi-layered proposed resolution of this lawsuit to include the following: In exchange for amending the 2012 settlement agreement to allow Lamar to raise the LED billboard located at I-285 and Roswell Road 23' 9", Lamar would accomplish the following:

1. Lamar will remove, within thirty (30) days, two (2) static billboards located on Roswell Road;
2. Screening technology will be placed on the LED billboard which is confirmed by Staff to block display into angled neighborhoods and directly up and down the I-285 path;
3. Lamar will pay to the City \$100,000.00 as reimbursement for past and present attorney's fees; and
4. Dismiss the lawsuit with prejudice.

Discussion:

Staff, including the City Attorney, believes the proposal gives the City the opportunity to remove two (2) billboards, the City does not have a mechanism to terminate, otherwise. The proposal reimburses the City for its losses. These two (2) items are matters the City could not prevail on if we continue the litigation. This would better protect the neighborhoods from the sign exposure, even more than the current height, without the screening technology. A *Dismissal With Prejudice*, dismissing the civil action against the City, in the Superior Court of Fulton County, would cut litigation costs that may not be recoverable at the favorable conclusion of the litigation.

Financial Impact:

The approval and acceptance of the Settlement Agreement and the dismissal of the pending civil action will be at no further cost to the City.

Alternatives:

The City Council may choose not to approve the dismissal and attached Settlement Agreement, and continue to litigate with Plaintiff Lamar.

Review:

Lark Payne, Paralegal
Toni Carlisle, Chief Financial Officer
Dan Lee, City Attorney
Eden Freeman, City Manager

Created/Initiated - 12/13/2023
Approved - 12/13/2023
Approved - 12/14/2023
Final Approval - 12/14/2023

Attachments:

1. Resolution to Approve Settlement LAMAR CO
2. Settlement Agreement - Sandy Springs (Final Version for Signature)(24449274.1)
3. LAMAR COMPANY V. COSS Presentation52

**STATE OF GEORGIA
COUNTY OF FULTON**

**A RESOLUTION TO APPROVE AND ACCEPT THE SETTLEMENT AND DISMISSAL
OF THE CIVIL ACTION STYLED “THE LAMAR COMPANY, LLC V. CITY OF
SANDY SPRINGS” AND TO AUTHORIZE THE MAYOR TO EXECUTE THE
SETTLEMENT AGREEMENT AND RELEASE**

WHEREAS, The Lamar Company, LLC (hereinafter “Lamar” or “Plaintiff”) is the owner of a double-sided LED billboard (the “Billboard”) located in the City of Sandy Springs (hereinafter the “City” or “Defendant”) adjacent to Roswell Road at Interstate 285; and

WHEREAS, in January 2021, after the City rejected Lamar’s requests to raise said billboard thirty-five (35) feet. Lamar filed a lawsuit against the City asserting a claim for just and adequate compensation pursuant to *O.C.G.A. § 32-3-3.1(e)*, styled The Lamar Company, LLC v. City of Sandy Springs, Georgia (Civil Action File No. 2021-CV-344391), in the Superior Court of Fulton County, Georgia; and

WHEREAS, the Parties wish to avoid protracted and costly litigation and the risks of litigation, and to resolve all disputes among them concerning the Lawsuit as set forth in the attached “Settlement Agreement and Release”.

**NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF
THE CITY OF SANDY SPRINGS, GEORGIA AS FOLLOWS:**

1. The Mayor is hereby authorized to execute the attached Settlement Agreement and Release, pending the approval of the City Attorney; and
2. The City Attorney and City Manager are hereby authorized to take such actions as may be deemed necessary to effectuate the intent of this Resolution.

SO RESOLVED this 19th day of December 2023.

Approved:

Russell K. Paul, Mayor

Attest:

Raquel D. González, City Clerk

(SEAL)

SETTLEMENT AGREEMENT AND RELEASE

This Settlement Agreement and Release (“2023 Agreement”) is made and executed by and between (1) The Lamar Company, LLC (“Lamar”) and (2) the City of Sandy Springs, Georgia (“City”). Collectively, Lamar and the City are referred to herein as the “Parties” and individually as a “Party.” This 2023 Agreement is effective as of the last date signed by all Parties (“Effective Date”).

WHEREAS, Lamar is the owner of a double-sided LED billboard located in the City adjacent to Interstate 285 (the “Sign”) and holder of City Permit No. 201201793 (the “2012 Permit”), pursuant to which the City authorizes and permits Lamar to operate the Sign utilizing LED technology on each side;

WHEREAS, the 2012 Permit reflects the terms of that certain Settlement Agreement dated October 1, 2012 (“2012 Agreement”) by and between the City and Lamar, as successor in interest to Boardworks Outdoor Advertising Company, Inc., and this 2023 Agreement operates to amend the 2012 Permit, and the terms of the 2012 Agreement related thereto, on the terms set forth herein;

WHEREAS, as part of its Transform 285/400 Project, GDOT constructed a noise barrier which obstructs the visibility of the Sign, and Lamar and the City made efforts to come to an agreement to raise the height of the Sign, but those efforts failed;

WHEREAS, on or around January 8, 2021, Lamar filed a lawsuit against the City asserting a claim for just and adequate compensation pursuant to O.C.G.A. § 32-3-3.1(e), styled The Lamar Company, LLC v. City of Sandy Springs, Georgia, Civil Action File No. 2021CV344391, in Fulton County, Georgia Superior Court (the “Lawsuit”);

WHEREAS, the Parties wish to avoid protracted and costly litigation and the risks of litigation, and to amicably resolve all of the disputes among them concerning the Lawsuit as set forth below.

NOW, THEREFORE, in consideration of the foregoing recitals, which are incorporated into and made part of this 2023 Agreement, the covenants and obligations set forth herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. **Definitions.** In addition to the terms defined elsewhere in this 2023 Agreement, the following terms shall have the following meanings wherever they are used:
 - a. The term “Claims” shall mean any and all claims, actions, proceedings, complaints, petitions, counts, causes of action, allegations, controversies, suits, responsibilities, rights, obligations, debts, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, liabilities, damages, judgments, executions and demands whatsoever, including but not limited to those seeking compensatory, punitive, exemplary, restitution, statutory and/or treble

damages, and disputes of any kind or nature whatsoever whether based in tort, contract or statute (federal, state or local), including but not limited to direct claims, cross-claims, counterclaims, claims for contribution, indemnification, other third-party claims, and claims for penalties, interest, costs or attorneys' fees, sanctions or charges of every kind, nature and description, under any law of any jurisdiction, whether at law, in equity or otherwise and whether based on statute, regulation, common law, civil law or any other type, form or right of action, and whether foreseen or unforeseen, actual or potential, matured or unmatured, contingent or liquidated, known or unknown, or accrued or not accrued of every kind and nature.

2. **Settlement Payment.** Within thirty (30) days of the execution and exchange of a fully executed copy of this 2023 Agreement, Lamar shall pay the City the total sum of one hundred thousand dollars (\$100,000.00) (the "Settlement Payment") by check made payable to the City of Sandy Springs, Georgia.
3. **Dismissal With Prejudice.** Within five (5) business days of the execution and exchange of a fully executed copy of this 2023 Agreement, Lamar will dismiss with prejudice the Lawsuit.
4. **Authorization for Adjusting the Height of the Sign.**
 - a. Immediately and irrevocably upon the execution and exchange of a fully executed copy of this 2023 Agreement, Lamar shall be authorized by the City to increase the height of the Sign by up to 23 feet and 9 inches, for a total height of no more than 73 feet and 9 inches, measured from the base of the Sign, in order to restore the visibility of the Sign;
 - b. Lamar shall be authorized by the City to upgrade or rebuild the sign structure as necessary to effectuate the foregoing height increase. The upgraded or rebuilt sign structure shall comply with all applicable building codes;
 - c. Lamar shall be authorized by the City to continue utilizing LED technology on each side of the Sign. Lamar agrees to install light mitigation technology (e.g., Sitaline) on each side of the Sign at the time it upgrades or rebuilds the sign structure. The light mitigation technology shall remain in place at all times and be in effect twenty-four (24) hours per day, seven (7) days per week;
 - d. Except as otherwise set forth herein, Lamar and the City agree that the 2012 Permit shall remain in effect, including the advertising and other restrictions set forth therein; and,
 - e. The 2012 Permit is hereby amended to allow for the modifications of the Sign provided for in the foregoing subsections (a)-(d) of Paragraph 4, as well as the advertising provided for at Paragraph 6 of this 2023 Agreement.

5. **Removal of Additional Billboards.** Within thirty (30) days of adjusting the height of the Sign under Paragraph 4, Lamar shall completely remove the full-size double-sided billboard structures located at 6390 Roswell Road and 8613 Roswell Road. All visible elements of the removed structures shall be removed above grade and the surface returned to a condition equivalent to the surrounding area. Lamar agrees that it shall never rebuild these structures even if allowed to do so under applicable code or legal rulings. Any and all permits that are applicable to the billboard structures located at 6390 Roswell Road and 8613 Roswell Road shall stand revoked at the time of the removal of the billboards pursuant to this paragraph.
6. **Advertising on the Sign.** Lamar shall provide the City advertising space on the Sign subject to the following terms and conditions: (i) Lamar shall provide the City two seven-day advertising periods per year at no cost to the City, (ii) the City's advertising copy shall be subject to the ordinary copy restriction policy and community standards at Lamar's sole and absolute discretion, (iii) Lamar reserves the right to reject or remove advertising copy before or after installation, and (iv) the City agrees to warrant that all approved designs do not infringe upon any trademark or copyright, state or federal. The City further agrees to defend, indemnify and hold Lamar free and harmless from any and all loss, liability, claims and demands, including attorney's fees arising out of the character, contents, or subject matter of any copy displayed or produced pursuant to this 2023 Agreement. Lamar may, at its option require the City to execute an advertising sales contract with standard terms and conditions prior to displaying advertising copy subject to this provision. Any unused advertising space provided pursuant to this provision shall not accrue from year to year and shall expire at the end of each calendar year.
7. **Mutual Releases.**
 - a. Immediately and irrevocably upon the execution and exchange of a fully executed copy of this 2023 Agreement, Lamar on behalf of itself and each of its past and present parents, subsidiaries, affiliates and divisions, predecessors, successors and assigns (collectively, the "Lamar Releasors") fully and unconditionally release, acquit, satisfy, and forever discharge the City and its past and present officers, directors, managers, members, employees, agents, representatives, assigns, heirs, estates, administrators and personal representatives (collectively, the "City Releasees"), from any and all Claims by reason of any act, omission, transaction or occurrence whatsoever that the Lamar Releasors ever had, now have or hereafter can, shall, or may have against the City Releasees from the beginning of the world through the Effective Date arising from, relating to or concerning the Lawsuit.
 - b. Immediately and irrevocably upon the execution and exchange of a fully executed copy of this 2023 Agreement, the City on behalf of itself and each of its past and present officers, directors, managers, members, employees, agents, representatives, assigns heirs, estates, administrators and personal representatives (collectively, the "City Releasors") fully and unconditionally

release, acquit, satisfy, and forever discharge Lamar, its past and present parents, subsidiaries, affiliates and divisions, the past and present officers, directors, managers, members, employees, agents and representatives of Lamar and Lamar's past and present parents, subsidiaries, affiliates and divisions and the successors, assigns, heirs, estates, administrators and personal representatives of each of the foregoing (collectively, the "Lamar Releasees"), from any and all Claims by reason of any act, omission, transaction or occurrence whatsoever that the City Releasors ever had, now have or hereafter can, shall, or may have against the Lamar Releasees from the beginning of the world through the Effective Date arising from, relating to or concerning the Lawsuit.

- c. The releases in this Paragraph 7 will not apply to the rights, duties and obligations of the Parties under this 2023 Agreement.

8. Miscellaneous.

- a. This 2023 Agreement represents the agreement of the Parties in compromise of their disputed claims in the Lawsuit, notwithstanding that it may conflict with existing City ordinances governing signs. To the extent of conflict between this 2023 Agreement and City sign ordinance regulations, the provisions of this 2023 Agreement shall prevail and be controlling.
- b. The rights of Lamar established herein are vested property rights and are not affected by conflicting laws or ordinances or laws or ordinances enacted after the date hereof.
- c. This 2023 Agreement shall be interpreted in accordance with the plain meaning of its terms and not strictly construed for or against any of the Parties.
- d. This 2023 Agreement shall not be construed as an admission of liability or wrongdoing on the part of any Party, and it is acknowledged that the Parties are entering into this 2023 Agreement solely to avoid the expense and uncertainty of litigation.
- e. This 2023 Agreement contains the entire agreement between the Parties with respect to the subject matter hereof and supersedes all prior negotiations or agreements between the Parties except as provided for in this 2023 Agreement. No modification, amendment, or waiver of any provision of this 2023 Agreement shall be effective unless in writing, specifically identifies the 2023 Agreement, and is signed by all Parties hereto.
- f. Each Party will be responsible for paying its own attorneys' fees, costs and expenses arising out of, relating to or connected with this 2023 Agreement. Each Party expressly represents and warrants that it has not transferred or assigned any of the Claims being released by this 2023 Agreement and has full

power, capacity, and authority to execute and deliver this 2023 Agreement, including the releases contained herein, on behalf of the Party indicated.

- g. Each Party acknowledges that it has had an opportunity to consult with legal counsel of its choosing with respect to the negotiation and execution of this 2023 Agreement and that it has executed this 2023 Agreement freely, knowingly, and voluntarily and with a complete understanding of the terms and conditions of this 2023 Agreement.
- h. The Parties will execute such further documents as may be necessary from time to time to effectuate fully the terms and conditions of this 2023 Agreement, including, without limitation, any documentation requested by or provided to the Georgia Department of Transportation (GDOT) regarding the authorizations and permissions granted to Lamar by the City set forth in Paragraph 4(a)-(d).
- i. This 2023 Agreement may be executed in one or more counterparts, each of which shall be deemed an original, and which together shall constitute one and the same instrument. Signed signature pages may be transmitted by email, and any such signature shall have the same legal effect as an original.
- j. The captions of sections of this 2023 Agreement are for convenience of reference only and shall not control or affect the meaning or construction of any of the provisions of this 2023 Agreement.
- k. This 2023 Agreement shall be governed by the substantive and procedural laws of the State of Georgia. Any suit brought to enforce any provision of this 2023 Agreement must be brought in the courts of Fulton County, Georgia.

[THE REMAINDER OF THIS PAGE IS INTENTIONALLY BLANK]

ACCEPTED AND AGREED:

THE LAMAR COMPANY, LLC

By:
Title:
Date:

CITY OF SANDY SPRINGS, GEORGIA

By: Rusty Paul
Title: Mayor
Date:

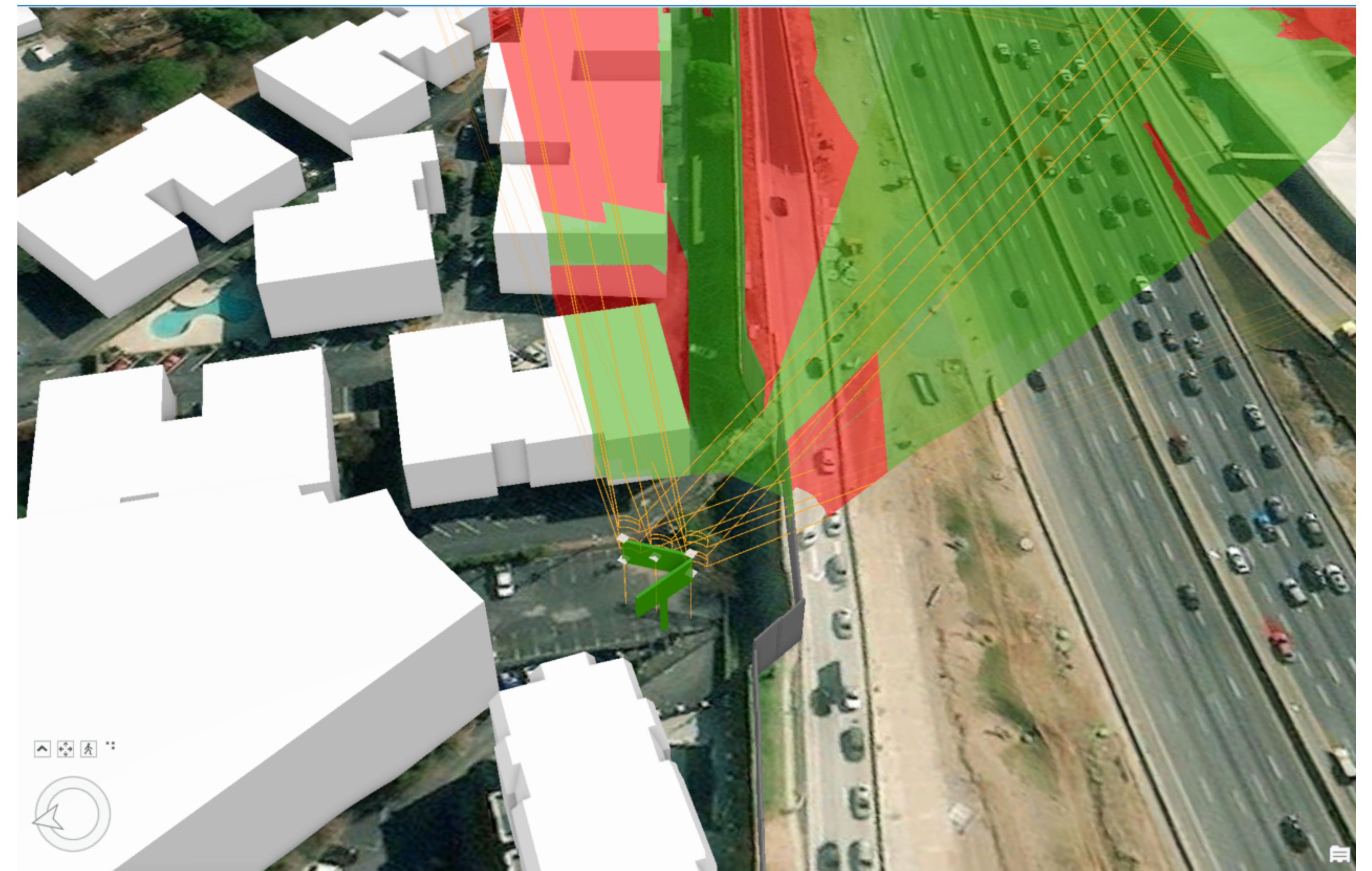
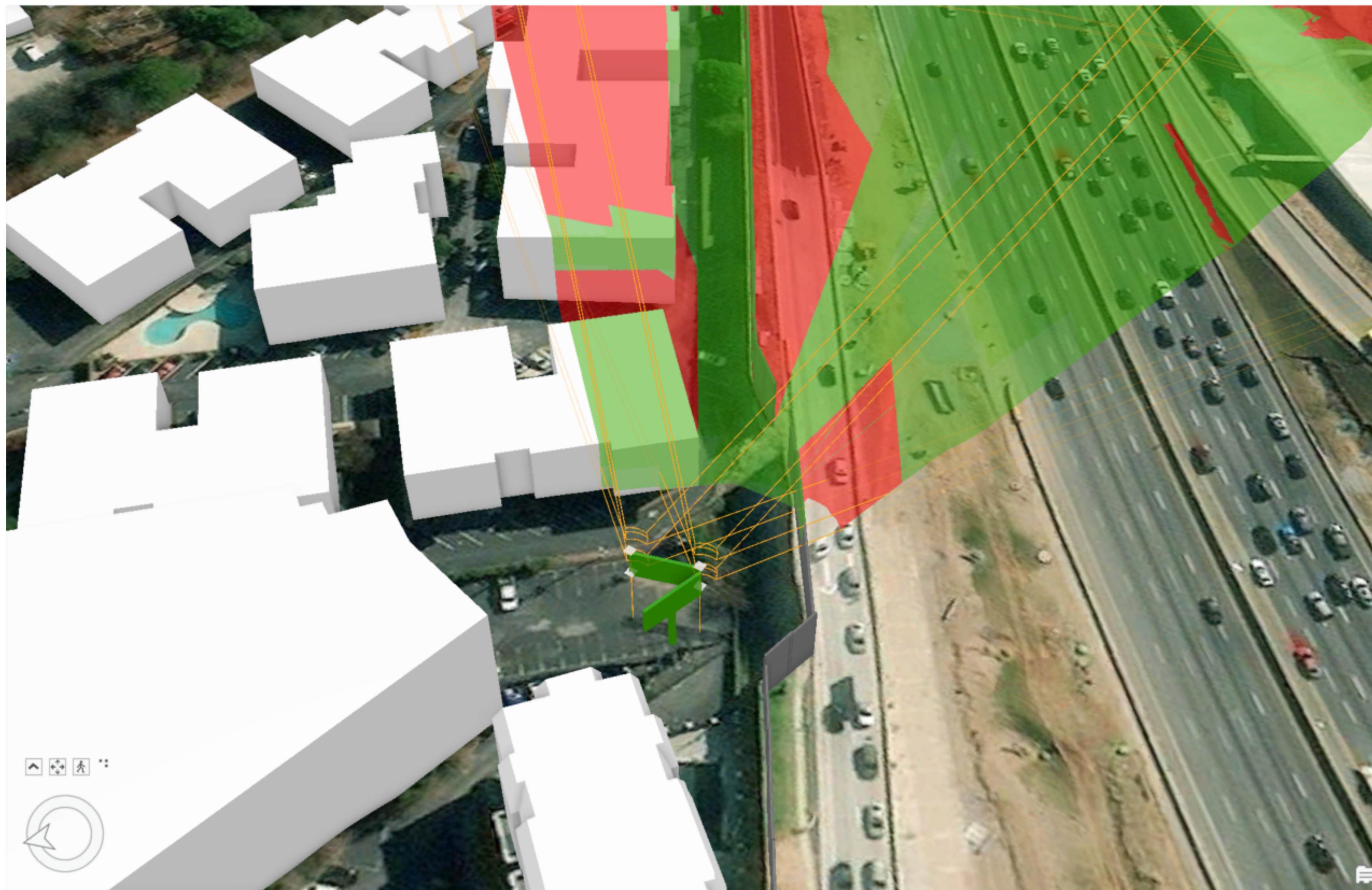
City Clerk

(CITY SEAL)

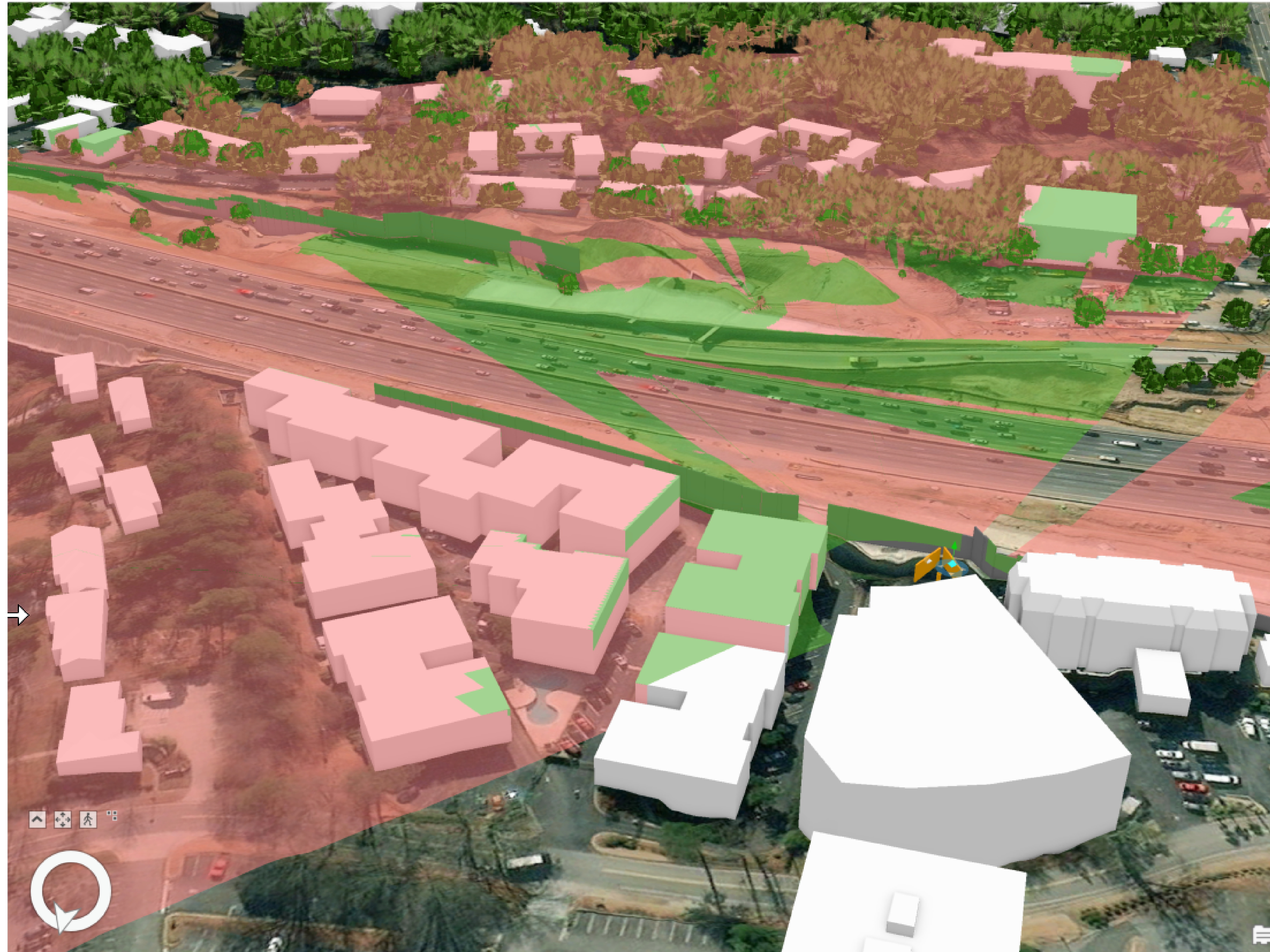
Approved as to form:

Dan Lee, City Attorney

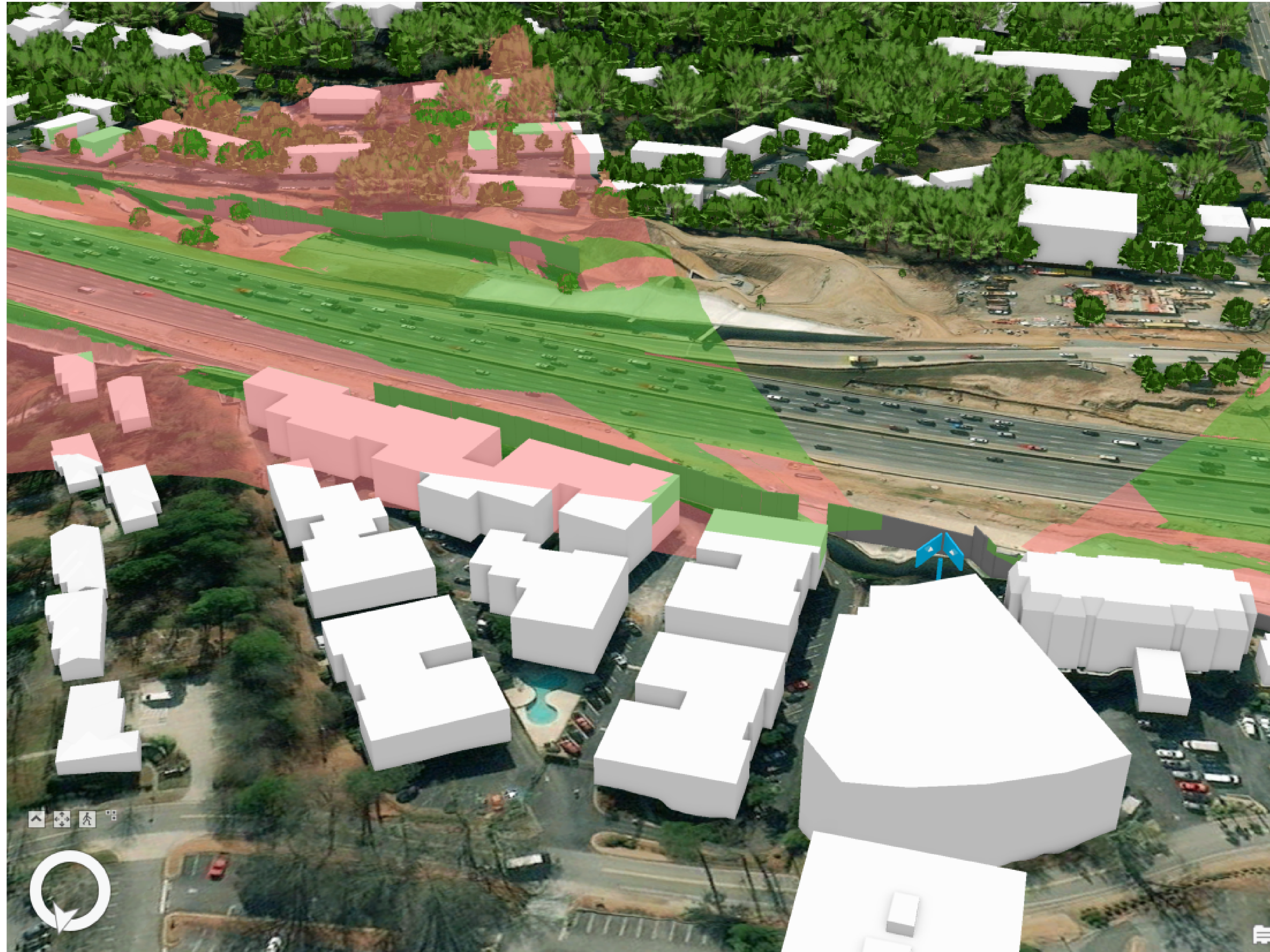
4 point vs 5 point comparison at 47 ft



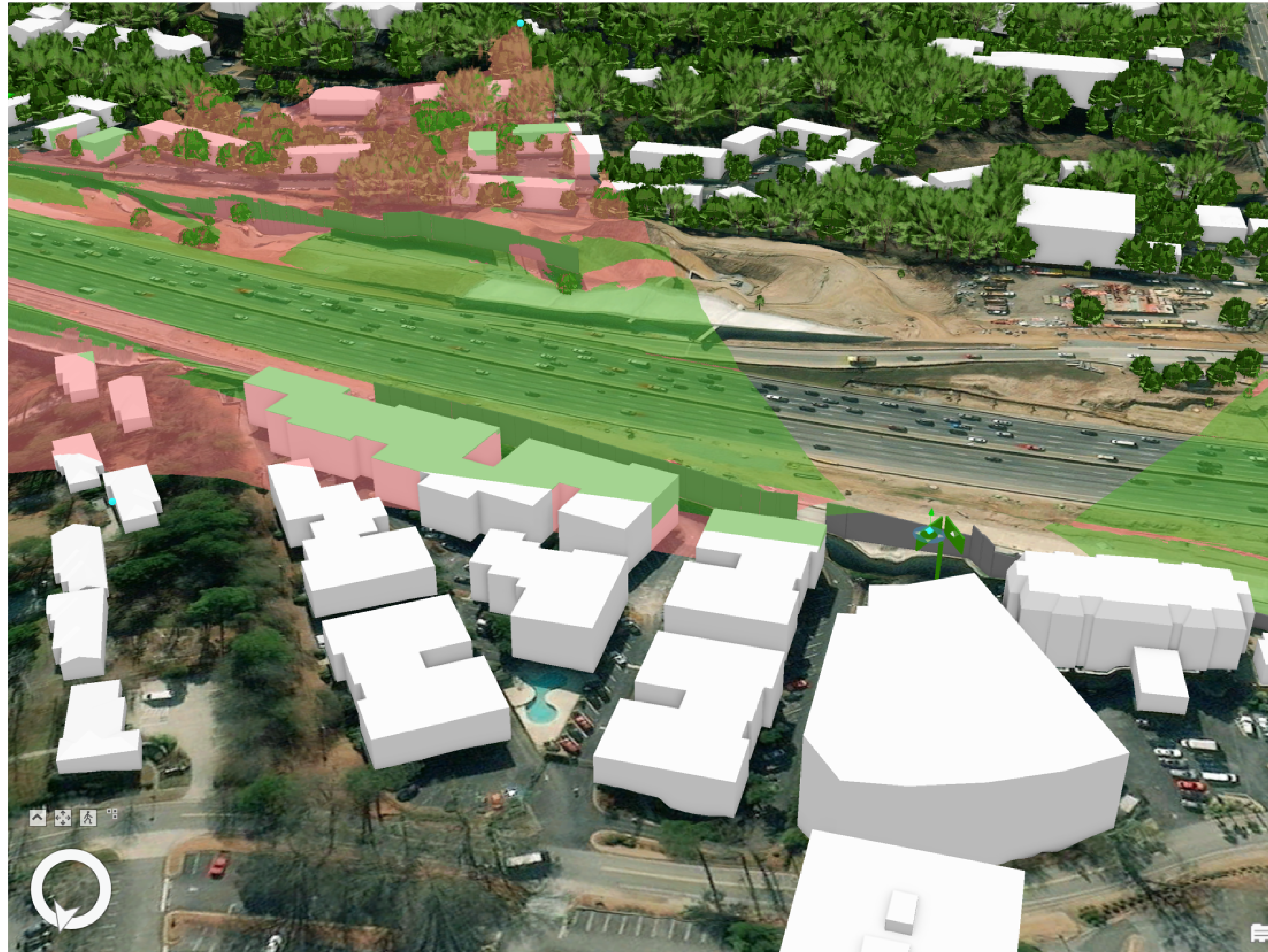
24' Height, East Facing Side, 160° Viewshed



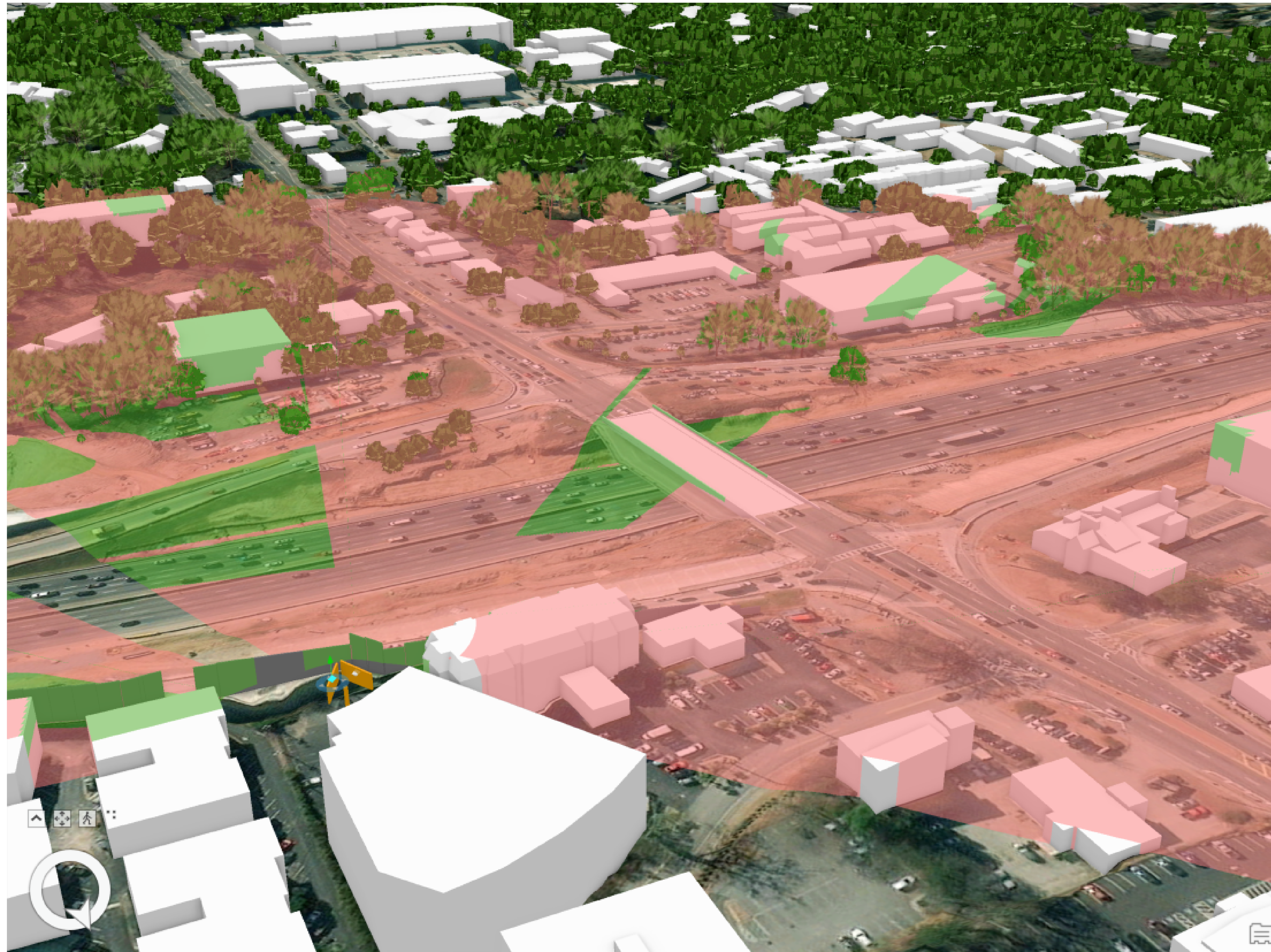
36' Height, East Facing Side, 60° Viewshed



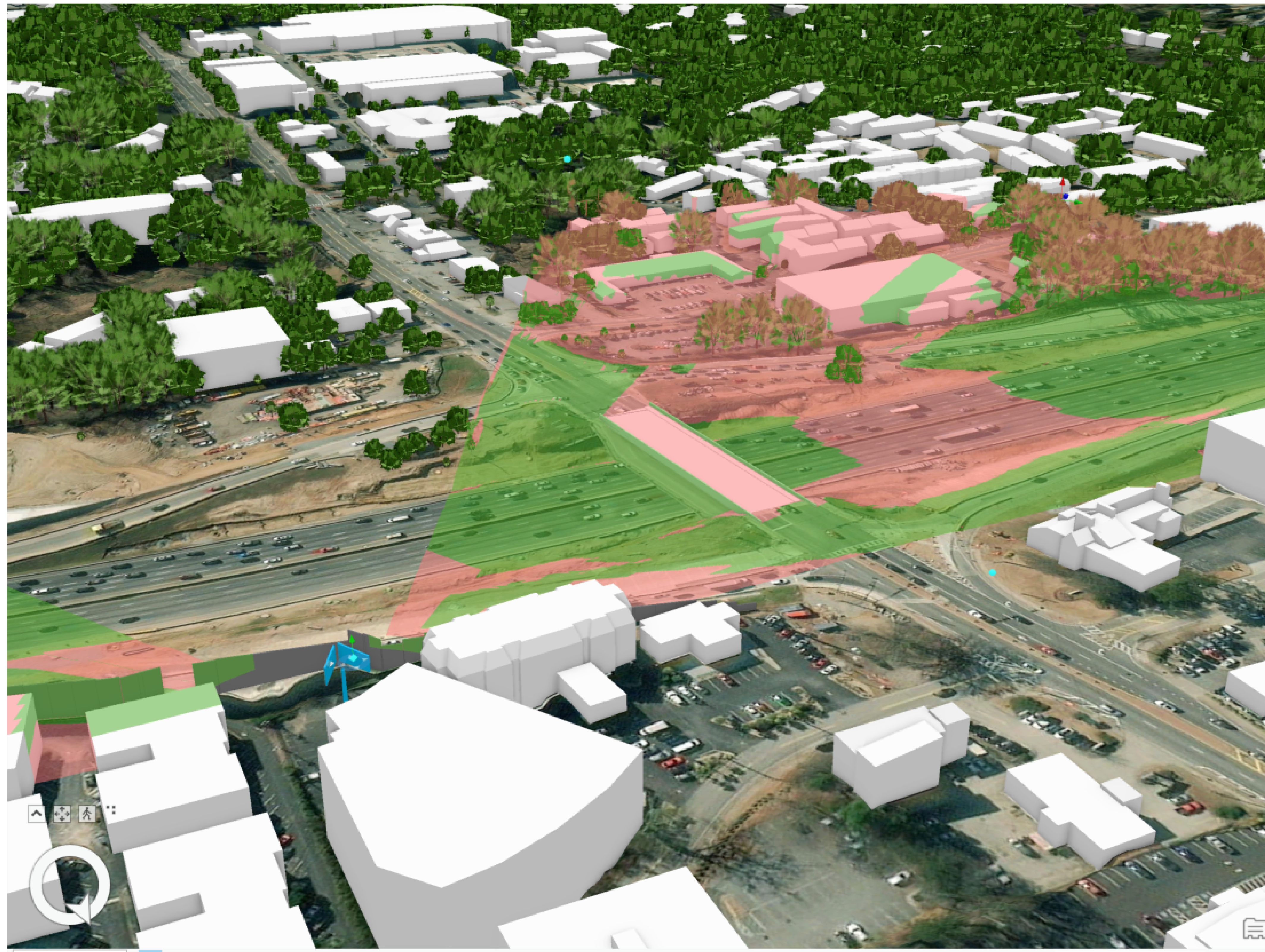
50' Height, East Facing Side, 60° Viewshed



24' Height, West Facing Side, 160° Viewshed



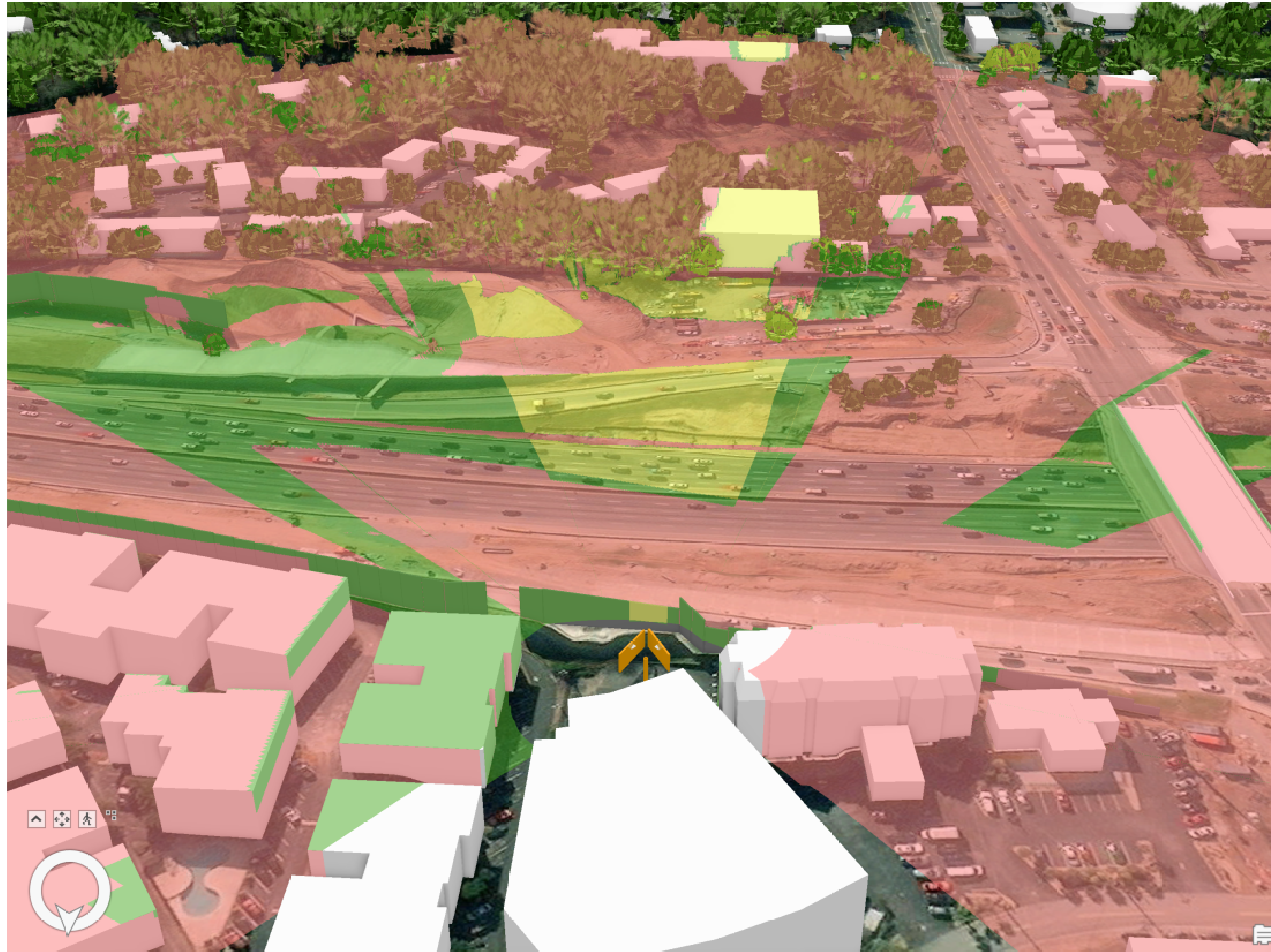
36' Height, West Facing Side, 60° Viewshed



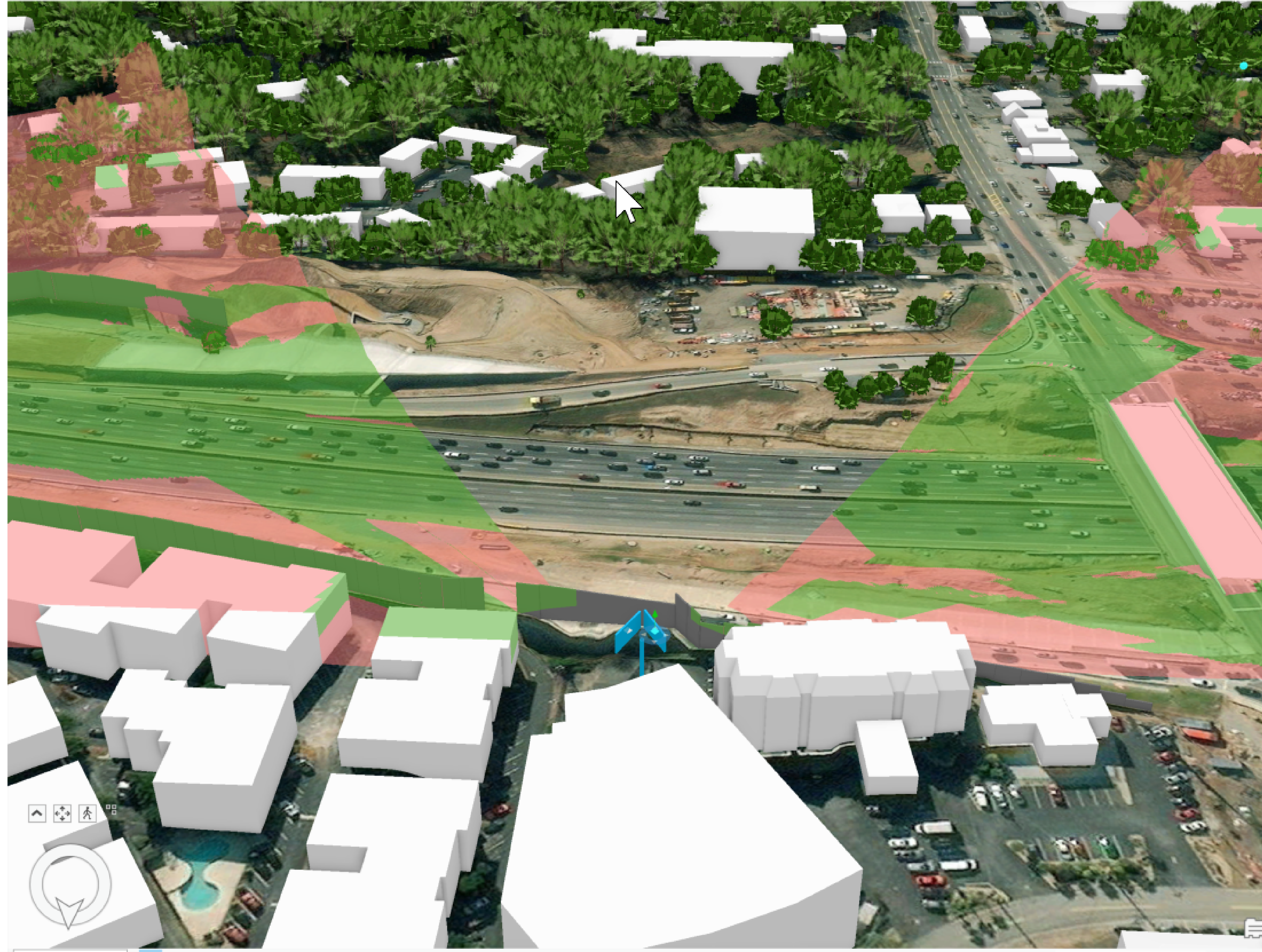
50' Height, West Facing Side, 60° Viewshed



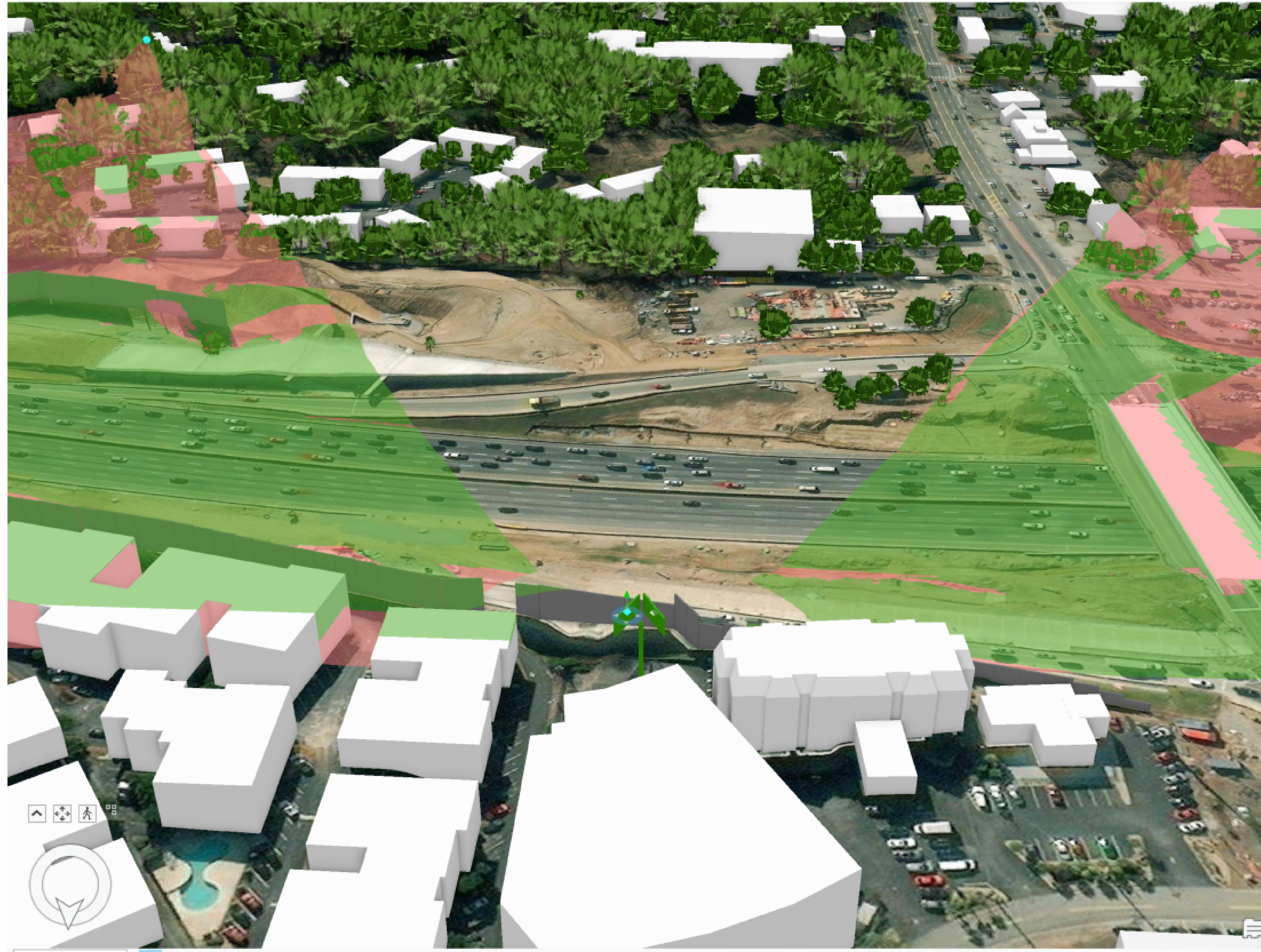
24' Height, South Facing, Both Sides 160° Viewshed



36' Height, South Facing, Both Sides 60° Viewshed



50' Height, South Facing, Both Sides 60° Viewshed





SANDY SPRINGS

CITY CLERK'S OFFICE

TO: Eden Freeman, City Manager

FROM: Dan Lee, City Attorney

DATE: December 8, 2023 Submission for the December 19, 2023 City Council Meeting

ITEM: Request For Mayor And City Council to Approve and Accept the Transfer of Property from Fulton County to the City of Sandy Springs, to Accept All Deeds Associated With the Transaction and to Authorize the Mayor and City Manager to Execute All Documentation To Facilitate the Transfer As it Relates to the Johnson Ferry Road/Mount Vernon Highway Intersection Improvement Project

Recommendation:

The City Attorney recommends that City Council approve and accept a transfer of property rights and interests from Fulton County to the City of Sandy Springs (the "City") for property located in Land Lot 71 of the 17th District of Fulton County, Georgia, and more commonly known as the Fulton County Library located at 295 Mount Vernon Highway, within the City of Sandy Springs {Tax Parcel No(s): 17-007100010296, 17-007100010312, 17-007100010304, 17-007100010320, 17-007100010361, 17-007100010346 and 17-007100010379}

Background:

This property is part of the Johnson Ferry Road/Mount Vernon Highway Intersection Improvements Project (Project No. TS-191) (hereafter, the "Project"). In order to construct the Project, fee-simple rights are required over, under, and through the property known as the Fulton County Library, within the City of Sandy Springs, and currently owned by Fulton County, Georgia.

Discussion:

Fulton County and the City have agreed, in good faith, to the transfer of property rights and interests consisting of the following:

FEE-SIMPLE RIGHT-OF-WAY:

36,155.39 Sq. Ft. (0.830 acres, more or less) x \$19.00/Sq. Ft. \$ 686,942.41

TEMPORARY EASEMENT FOR CONSTRUCTION:

18,942.64 Sq. Ft. (0.435 acres, more or less) x \$19.00/Sq. Ft. \$ 359,910.16

Appraised value of land being transferred to the City: \$1,046,852.57

There is no real cost to the City. In exchange, the City will restore the landscaping and replace the Fulton County Library sign, with a sign approved by Fulton County.

By way of a Quit Claim Deed, The City will accept the transfer of certain real property located at the intersection of Peachtree Dunwoody Road and Old Peachtree Dunwoody Road, on the border of the City of Sandy Springs with the City of Atlanta.

By way of a Right-Of-Way Deed, Temporary Easement for Construction and a Transfer Agreement, the City will be in possession of the sought-after land necessary for the construction of the Project.

Financial Impact:

Fulton County is willing to transfer the property rights and interests, as described herein, at no real cost to the City. The City will provide Fulton County with a new Fulton County Library Sign, as well as landscape restoration.

Alternatives:

The City's failure to obtain title to this property would result in the City having to modify the proposed Project, which would increase the cost of the Project.

Review:

Lark Payne, Paralegal
Toni Carlisle, Chief Financial Officer
Dan Lee, City Attorney
Eden Freeman, City Manager

Created/Initiated - 12/13/2023
Approved - 12/13/2023
Approved - 12/14/2023
Final Approval - 12/14/2023

Attachments:

1. Resolution to Accept Fulton Co Library
2. PSA FULTON CO LIBRARY - FC edits CSS 12.5.23
3. Acquisition Report- FULTON CO LIBRARY

**STATE OF GEORGIA
COUNTY OF FULTON**

A RESOLUTION TO APPROVE AND ACCEPT THE TRANSFER OF PROPERTY FROM FULTON COUNTY TO THE CITY OF SANDY SPRINGS, TO ACCEPT ALL DEEDS ASSOCIATED WITH THE TRANSACTION AND TO AUTHORIZE THE MAYOR AND CITY MANAGER TO EXECUTE ALL DOCUMENTATION TO FACILITATE THE TRANSFER AS IT RELATES TO THE JOHNSON FERRY ROAD/MOUNT VERNON HIGHWAY INTERSECTION IMPROVEMENT PROJECT

WHEREAS, the City of Sandy Springs (the “City”) has determined it is necessary to construct certain right-of-way improvements along Mount Vernon Highway as it relates to the Johnson Ferry Road/Mount Vernon Highway Intersection Improvement Project (Project No. TS-191) (the “Project”); and

WHEREAS, the City desires to obtain certain portions of real property, owned by Fulton County, Georgia, located in Land Lot 71 of the 17th District of Fulton County {Tax Parcel No(s): 17-007100010296, 17-007100010312, 17-007100010304, 17-007100010320, 17-007100010361, 17-007100010346 and 17-007100010379}, and more commonly known as the Fulton County Library, in order to construct the Project; and

WHEREAS, Fulton County and the City, have agreed, in good faith, to the transfer of property rights and interests consisting of 36,155.39 Sq. Ft. (0.830 acres, more or less) of Fee-Simple Right-Of-Way and 18,942.64 Sq. Ft. (0.435 acres, more or less) as a Temporary Easement for Construction, in exchange, the City will provide a new “Fulton County Library” sign, as well as landscaping repair; and

WHEREAS, Fulton County desires to transfer to the City, certain property rights and interests sought by the City for the Project, by way of the attached Right-Of-Way Deed and Temporary Easement for Construction. In addition to the land sought by the City for the construction of the Project, the City will also take possession of certain real property located at the intersection of Peachtree Dunwoody Road and Old Peachtree Dunwoody Road, of the border of the City’s limit with the City of Atlanta, by way of Quit Claim Deed; and

WHEREAS, the City desires to accept the transfer of real property, as described herein, from Fulton County, in order to construct the Project as designed.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SANDY SPRINGS, GEORGIA AS FOLLOWS:

1. The property transfer from Fulton County to the City of Sandy Springs is hereby accepted and approved, along with all deeds associated with the transaction; and
2. The Mayor is hereby authorized to execute the attached “Transfer Agreement” with Fulton County, Georgia, pending any minor revisions by the City Attorney; and
3. The City Manager is hereby authorized to take such actions as may be deemed necessary to effectuate the intent of this Resolution.

SO RESOLVED this 19th day of December 2023.

Approved:

Attest:

Russell K. Paul, Mayor

Raquel D. González, City Clerk

(SEAL)

TRANSFER AGREEMENT

ADDRESS: 295 MOUNT VERNON HIGHWAY **PROJECT NO.** TS-191
OWNER: FULTON COUNTY, GEORGIA **PARCEL NO.** 17 (A) – (G)
TAX ID(s): 17007100010296; 17007100010304; 17007100010361;
17007100010312; 17007100010320; 17007100010346; 17007100010379

STATE OF GEORGIA FULTON COUNTY

This Transfer Agreement (the “Agreement”) is entered this ____ day of December 2023, by and between Fulton County, Georgia, a political subdivision of the State of Georgia (the “County”) and the City of Sandy Springs, Georgia, a municipal corporation (the “City”).

W I T N E S S E T H:

WHEREAS, the County is the owner of certain property Land Lot 71 of the 17th District of Fulton County, Georgia, as more particularly described in Exhibits “A”, and “B”, as well as certain real property located in Land Lot(s) 13 and 41 of the 17th District of Fulton County, Georgia, as more particularly described in Exhibit “C”, each attached hereto and incorporated herein by reference (the “Property”); and

WHEREAS, the City desires to obtain certain portions of the Property, as set forth in Exhibit “A”, as a Right of Way and other portions of the Property, as set forth in Exhibit “B”, as a Temporary Easement for Construction for certain roadway improvements known as the Johnson Ferry Road and Mount Vernon Highway Improvements Project (Project No.: TS-191) (the “Project”) and the County is agreeable to conveying to the City a Right-of-Way and a Temporary Easement for Construction; and

WHEREAS, the County desires to transfer to the City certain property, as set forth in Exhibit “C”, attached hereto and incorporated herein by reference, in fee-simple and the City is agreeable to accepting said transfer; and

WHEREAS, pursuant to O.C.G.A. § 36-9-3, the County is authorized to transfer property to another body politic as well as transfer easements and rights of way.

NOW THEREFOR, AND IN consideration of the sum of **TEN DOLLARS and NO/100 (\$10.00)**, good and valuable consideration, and the City’s agreement to restore landscaping, replace the Fulton County Library sign with a sign approved by Fulton County, and the City accepting title and ownership of that certain property located between Peachtree Dunwoody Road and Old Peachtree Dunwoody Road at or near the intersection of the City of Sandy Springs and the City of Atlanta, as more particularly described in Exhibit “C”, attached hereto and incorporated herein by reference, the County agrees to execute and deliver to the City the following Property located in land Lot 71 of the 17th District of Fulton County, Georgia:

(A) a Right of Way, comprising 36,155.39 square feet, or 0.830 acres more or less, as more particularly described in Exhibit 'A', attached hereto and incorporated by reference; and

(B) a Temporary Easement for Construction, comprising 18,942.64 square feet, or 0.435 acres, more or less as more particularly described in Exhibit 'B', attached hereto and incorporated by reference.

1. Agreement To Transfer. The County hereby agrees to transfer to the City, and the City hereby agrees to accept the Property on the terms and conditions set forth herein. The Parties further agree that the Temporary Easement for Construction will terminate upon completion and acceptance of the Project by the City or within two (2) years of commencement of work on the Project, whichever is sooner.
2. Insurance. The City agrees to require any contractors working on the Project to maintain customary insurance for such projects for the duration of the Project, name the County as an additional insured and provide the County with Certificates of Insurance. This provision shall survive the transfer of the Property to the City.
3. Right To Assign. The City shall not have the right to assign this Agreement to any entity.
4. Inspection, Due Diligence, Feasibility. THE CITY ACKNOWLEDGES AND AGREES THAT THE CITY IS ACQUIRING THE PROPERTY IN AN "AS IS" CONDITION "WITH ALL FAULTS". The Parties hereto agree that there will be no inspection, due diligence or feasibility studies performed prior to the transfer of the Property to the City.
5. Closing.
 - (a) Closing Date. The Closing shall take place as soon as practical, but in no event longer than thirty (30) days after execution of this Agreement.
 - (b) Closing Documents. At Closing, the County shall deliver to the City (1) a Right of Way Deed for the Property identified in Exhibit "A", (2) a Temporary Easement for Construction for the Property identified in Exhibit "B", and (3) a Quit Claim Deed for the Property identified in Exhibit "C".
 - (c) Closing Costs and Pro-rations. The City shall pay all costs associated with the transfer of the Property from the County to the City with the exception of each Party shall pay their own attorney's fees.
6. Miscellaneous.
 - (a) This Agreement shall be binding upon and shall inure to the benefit of the Parties hereto. In the event any provision hereof is held to be invalid or unenforceable, such invalidity or unenforceability shall not affect the validity or enforceability of any other provision hereof.

- (b) This Agreement contains the entire agreement of the Parties hereto with respect to the subject matter hereof, and no representations, inducements, promises or agreements, oral or otherwise, not expressly set forth herein shall be of any force or effect.
- (c) No amendment to this Agreement and no waiver of any right hereunder shall be binding upon any of the Parties hereto unless said amendment or waiver is in writing and signed by the Party against whom enforcement thereof is sought.
- (d) All titles or captions of the paragraphs set forth in this Agreement are inserted only as a matter of convenience and for reference only and in no way define, limit, extend or describe the scope of this Agreement, or the intent of any provision hereof.
- (e) This Agreement may be executed in two (2) or more counterparts, each of which is deemed an original of equal dignity with the other and which is deemed one and the same instrument as the other. Electronic or .pdf signatures shall have the same force and effect as original signatures. The Parties hereto intend to be bound by the signatures on the electronic or .pdf document, and hereby waive any defenses to the enforcement of the terms of this Agreement based on the use of an electronic or .pdf signature.
- (f) Neither Party shall be entitled to record this Agreement or a memorandum or other notice of this Contract in any deed records.
- (g) Time is of the essence with respect to this Contract.
- (h) This Contract shall be construed in accordance with the laws of the State of Georgia.
- (i) This Agreement shall not be binding until approved by the City of Sandy Springs, Georgia, Mayor and City Council and the Fulton County Board of Commissioners.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement under seal as of the day and year first above written.

FULTON COUNTY, GEORGIA

Robert L. Pitts, Chairman
Fulton County Board of Commissioners

ATTEST:

APPROVED AS TO FORM:

Tonya R. Grier, Clerk to the Commission

Y. Soo Jo, County Attorney

{SIGNATURES CONTINUED ON THE FOLLOWING PAGE}

CITY OF SANDY SPRINGS, GEORGIA

Russell K. Paul, Mayor

ATTEST:

APPROVED AS TO FORM:

Raquel D. González, City Clerk

Daniel W. Lee, City Attorney

EXHIBIT "A"
RIGHT OF WAY/LEGAL DESCRIPTION

CITY OF SANDY SPRINGS

FULTON COUNTY, GEORGIA

TS-191: JOHNSON FERRY RD. & MOUNT VERNON HWY. IMPROVEMENTS PROJECT

295 MOUNT VERNON HIGHWAY N.E.

PARCEL NO. 17 (A)- (G) / FULTON COUNTY

All that tract or parcel of land lying and being in Land Lot 71 of the 17 Land District of Fulton County, Georgia, being more particularly described as follows:

Beginning at a point 22.36 feet right of and opposite Station 450+90.43 on the construction centerline of MT VERNON HIGHWAY on Georgia Highway Project No. TS-191; running thence S 83°21'51.9" E a distance of 19.25 feet to a point 22.33 feet right of and opposite station 451+09.68 on said construction centerline laid out for MT VERNON HIGHWAY; thence southeasterly 146.18 feet along the arc of a curve (said curve having a radius of 1882.97 feet and a chord distance of 146.14 feet on a bearing of S 85°35'18.3" E) to the point 24.34 feet right of and opposite station 452+52.83 on said construction centerline laid out for MT VERNON HIGHWAY; thence southeasterly 116.73 feet along the arc of a curve (said curve having a radius of 1882.97 feet and a chord distance of 116.71 feet on a bearing of S 89°35'18.3" E) to the point 27.00 feet right of and opposite station 453+69.52 on said construction centerline laid out for MT VERNON HIGHWAY; thence N 88°38'08.1" E a distance of 24.49 feet to a point 26.80 feet right of and opposite station 453+94.01 on said construction centerline laid out for MT VERNON HIGHWAY; thence N 88°38'08.1" E a distance of 100.01 feet to a point 25.98 feet right of and opposite station 454+94.02 on said construction centerline laid out for MT VERNON HIGHWAY; thence N 88°38'08.1" E a distance of 200.02 feet to a point 24.34 feet right of and opposite station 456+94.03 on said construction centerline laid out for MT VERNON HIGHWAY; thence N 88°38'08.1" E a distance of 98.34 feet to a point 23.54 feet right of and opposite station 457+92.36 on said construction centerline laid out for MT VERNON HIGHWAY; thence N 88°38'08.1" E a distance of 99.90 feet to a point 24.04 feet right of and opposite station 458+91.14 on said construction centerline laid out for MT VERNON HIGHWAY; thence northeasterly 100.98 feet along the arc of a curve (said curve having a radius of 664.17 feet and a chord distance of 100.88 feet on a bearing of N 84°16'46.6" E) to the point 24.67 feet right of and opposite station 459+89.96 on said construction centerline laid out for MT VERNON HIGHWAY; thence S 2°35'25.1" W a distance of 20.45 feet to a point 44.74 feet right of and opposite station 459+86.16 on said construction centerline laid out for MT VERNON HIGHWAY; thence S 86°57'51.4" W a distance of 53.12 feet to a point 41.00 feet right of and opposite station 459+35.07 on said construction centerline laid out for MT VERNON HIGHWAY; thence southwesterly 47.34 feet along the arc of a curve (said curve having a radius of 1191.00 feet and a chord distance of 47.34 feet on a bearing of S 85°20'06.6" W) to the point 41.00 feet right of and opposite station 458+89.35 on said construction centerline laid out for MT VERNON HIGHWAY; thence southwesterly 54.69 feet along the arc of a curve (said curve having a radius of 1191.00 feet and a chord distance of 54.68 feet on a bearing of S 87°47'21.9" W) to the point 41.00 feet right of and opposite station 458+36.55 on said construction centerline laid out for MT VERNON HIGHWAY; thence S 89°06'17.5" W a distance of 45.26 feet to a point 41.00 feet right of and opposite station 457+91.29 on said construction centerline laid out for MT VERNON HIGHWAY; thence S 89°06'17.5" W a distance of 98.37 feet to a point 41.00 feet right of and opposite station 456+92.91 on said construction centerline laid out for MT VERNON HIGHWAY; thence S 89°06'17.5" W a distance of 199.77 feet to a point 41.00 feet right of and opposite station 454+93.15 on said construction centerline laid out for MT VERNON HIGHWAY; thence S 89°06'17.5" W a distance of 99.71 feet to a point 41.00 feet right of and opposite station 453+93.44 on said construction centerline laid out for MT VERNON HIGHWAY; thence S 89°06'17.5" W a distance of 135.43 feet to a point 41.00 feet right of and opposite station 452+58.01 on said construction centerline laid out for MT VERNON HIGHWAY; thence S 89°06'17.5" W a distance of

12.52 feet to a point 41.00 feet right of and opposite station 452+45.49 on said construction centerline laid out for MT VERNON HIGHWAY; thence southwesterly 46.00 feet along the arc of a curve (said curve having a radius of 803.00 feet and a chord distance of 46.00 feet on a bearing of N 89°15'14.3" W) to the point 41.00 feet right of and opposite station 452+01.84 on said construction centerline laid out for MT VERNON HIGHWAY; thence S 21°31'16.7" W a distance of 57.77 feet to a point 41.00 feet left of and opposite station 514+44.35 on said construction centerline laid out for JOHNSON FERRY ROAD; thence S 62°47'31.0" E a distance of 85.88 feet to a point 41.00 feet left of and opposite station 515+30.24 on said construction centerline laid out for JOHNSON FERRY ROAD; thence S 63°46'22.7" E a distance of 44.82 feet to a point 41.00 feet left of and opposite station 515+76.47 on said construction centerline laid out for JOHNSON FERRY ROAD; thence southeasterly 102.99 feet along the arc of a curve (said curve having a radius of 1309.00 feet and a chord distance of 102.96 feet on a bearing of S 67°00'28.8" E) to the point 41.00 feet left of and opposite station 516+82.68 on said construction centerline laid out for JOHNSON FERRY ROAD; thence southeasterly 100.75 feet along the arc of a curve (said curve having a radius of 1309.00 feet and a chord distance of 100.73 feet on a bearing of S 71°28'01.1" E) to the point 41.00 feet left of and opposite station 517+86.59 on said construction centerline laid out for JOHNSON FERRY ROAD; thence southeasterly 200.25 feet along the arc of a curve (said curve having a radius of 1309.00 feet and a chord distance of 200.05 feet on a bearing of S 78°03'16.2" E) to the point 41.00 feet left of and opposite station 519+93.11 on said construction centerline laid out for JOHNSON FERRY ROAD; thence southeasterly 99.56 feet along the arc of a curve (said curve having a radius of 1309.00 feet and a chord distance of 99.53 feet on a bearing of S 84°36'57.3" E) to the point 41.00 feet left of and opposite station 520+95.79 on said construction centerline laid out for JOHNSON FERRY ROAD; thence southeasterly 73.23 feet along the arc of a curve (said curve having a radius of 1309.00 feet and a chord distance of 73.22 feet on a bearing of S 88°23'50.6" E) to the point 41.00 feet left of and opposite station 521+71.31 on said construction centerline laid out for JOHNSON FERRY ROAD; thence S 90°00'00.0" E a distance of 26.60 feet to a point 41.00 feet left of and opposite station 521+97.91 on said construction centerline laid out for JOHNSON FERRY ROAD; thence S 89°59'19.9" E a distance of 100.01 feet to a point 41.00 feet left of and opposite station 522+97.72 on said construction centerline laid out for JOHNSON FERRY ROAD; thence S 2°35'25.1" W a distance of 35.82 feet to a point 5.21 feet left of and opposite station 522+96.28 on said construction centerline laid out for JOHNSON FERRY ROAD; thence N 85°14'34.9" W a distance of 147.26 feet to a point 17.23 feet left of and opposite station 521+49.27 on said construction centerline laid out for JOHNSON FERRY ROAD; thence northwesterly 163.74 feet along the arc of a curve (said curve having a radius of 1407.20 feet and a chord distance of 163.64 feet on a bearing of N 81°54'34.9" W) to the point 27.61 feet left of and opposite station 519+83.09 on said construction centerline laid out for JOHNSON FERRY ROAD; thence N 78°34'34.9" W a distance of 133.40 feet to a point 28.87 feet left of and opposite station 518+46.79 on said construction centerline laid out for JOHNSON FERRY ROAD; thence northwesterly 155.73 feet along the arc of a curve (said curve having a radius of 929.80 feet and a chord distance of 155.55 feet on a bearing of N 73°46'41.8" W) to the point 26.36 feet left of and opposite station 516+87.92 on said construction centerline laid out for JOHNSON FERRY ROAD; thence N 68°22'41.8" W a distance of 19.54 feet to a point 26.59 feet left of and opposite station 516+68.00 on said construction centerline laid out for JOHNSON FERRY ROAD; thence N 67°46'34.9" W a distance of 95.12 feet to a point 24.61 feet left of and opposite station 515+71.04 on said construction centerline laid out for JOHNSON FERRY ROAD; thence northwesterly 159.23 feet along the arc of a curve (said curve having a radius of 1407.20 feet and a chord distance of 159.15 feet on a bearing of N 64°32'04.9" W) to the point 20.37 feet left of and opposite station 514+11.22 on said construction centerline laid out for JOHNSON FERRY ROAD; thence N 61°17'34.9" W a distance of 66.17 feet to a point 23.51 feet left of and opposite station 513+46.45 on said construction centerline laid out for JOHNSON FERRY ROAD; thence N 6°38'08.1" E a distance of 55.16 feet back to the point of beginning.

Containing 36,155.39 square feet, or 0.830 acres more or less.

EXHIBIT "B"
TEMPORARY EASEMENT FOR CONSTRUCTION

CITY OF SANDY SPRINGS

FULTON COUNTY, GEORGIA

TS-191: JOHNSON FERRY RD. & MOUNT VERNON HWY. IMPROVEMENTS PROJECT

295 MOUNT VERNON HIGHWAY, N.E.

PARCEL NO(s). 17 (A)-(G) / FULTON COUNTY

All that tract or parcel of land lying and being in Land Lot 71 of the 17 Land District of Fulton County, Georgia, being more particularly described as follows:

Beginning at a point 41.00 feet right of and opposite Station 452+01.84 on the construction centerline of MT VERNON HIGHWAY on Georgia Highway Project No. TS-191; running thence southeasterly 46.00 feet along the arc of a curve (said curve having a radius of 803.00 feet and a chord distance of 46.00 feet on a bearing of S 89°15'14.3" E) to the point 41.00 feet right of and opposite station 452+45.49 on said construction centerline laid out for MT VERNON HIGHWAY; thence N 89°06'17.5" E a distance of 12.52 feet to a point 41.00 feet right of and opposite station 452+58.01 on said construction centerline laid out for MT VERNON HIGHWAY; thence N 89°06'17.5" E a distance of 135.43 feet to a point 41.00 feet right of and opposite station 453+93.44 on said construction centerline laid out for MT VERNON HIGHWAY; thence N 89°06'17.5" E a distance of 99.71 feet to a point 41.00 feet right of and opposite station 454+93.15 on said construction centerline laid out for MT VERNON HIGHWAY; thence N 89°06'17.5" E a distance of 199.77 feet to a point 41.00 feet right of and opposite station 456+92.91 on said construction centerline laid out for MT VERNON HIGHWAY; thence N 89°06'17.5" E a distance of 98.37 feet to a point 41.00 feet right of and opposite station 457+91.29 on said construction centerline laid out for MT VERNON HIGHWAY; thence N 89°06'17.5" E a distance of 45.26 feet to a point 41.00 feet right of and opposite station 458+36.55 on said construction centerline laid out for MT VERNON HIGHWAY; thence northeasterly 54.69 feet along the arc of a curve (said curve having a radius of 1191.00 feet and a chord distance of 54.68 feet on a bearing of N 87°47'21.9" E) to the point 41.00 feet right of and opposite station 458+89.35 on said construction centerline laid out for MT VERNON HIGHWAY; thence northeasterly 47.34 feet along the arc of a curve (said curve having a radius of 1191.00 feet and a chord distance of 47.34 feet on a bearing of N 85°20'06.6" E) to the point 41.00 feet right of and opposite station 459+35.07 on said construction centerline laid out for MT VERNON HIGHWAY; thence N 86°57'51.4" E a distance of 53.12 feet to a point 44.74 feet right of and opposite station 459+86.16 on said construction centerline laid out for MT VERNON HIGHWAY; thence S 2°35'25.1" W a distance of 21.33 feet to a point 65.70 feet right of and opposite station 459+82.33 on said construction centerline laid out for MT VERNON HIGHWAY; thence S 89°01'59.9" W a distance of 100.03 feet to a point 57.26 feet right of and opposite station 458+87.69 on said construction centerline laid out for MT VERNON HIGHWAY; thence S 89°02'01.0" W a distance of 26.60 feet to a point 56.40 feet right of and opposite station 458+62.35 on said construction centerline laid out for MT VERNON HIGHWAY; thence N 26°47'29.8" E a distance of 17.64 feet to a point 41.00 feet right of and opposite station 458+70.61 on said construction centerline laid out for MT VERNON HIGHWAY; thence southwesterly 35.27 feet along the arc of a curve (said curve having a radius of 1191.00 feet and a chord distance of 35.27 feet on a bearing of S 88°15'23.0" W) to the point 41.00 feet right of and opposite station 458+36.55 on said construction centerline laid out for MT VERNON HIGHWAY; thence S 89°06'17.5" W a distance of 23.28 feet to a point 41.00 feet right of and opposite station 458+13.27 on said construction centerline laid out for MT VERNON HIGHWAY; thence S 29°18'21.9" E a distance of 17.23 feet to a point 56.15 feet right of and opposite station 458+21.46 on said construction centerline laid out for MT VERNON HIGHWAY; thence S 89°02'01.0" W a distance of 31.11 feet to a point 56.19 feet right of and opposite station 457+90.35 on said construction centerline laid out for MT VERNON HIGHWAY; thence S 89°02'01.0" W a distance of 98.46 feet to a point 56.31 feet right of and opposite station 456+91.89 on said construction centerline laid out for MT VERNON HIGHWAY;

thence S 89°02'01.0" W a distance of 199.64 feet to a point 56.56 feet right of and opposite station 454+92.25 on said construction centerline laid out for MT VERNON HIGHWAY; thence S 89°02'01.0" W a distance of 42.04 feet to a point 56.61 feet right of and opposite station 454+50.21 on said construction centerline laid out for MT VERNON HIGHWAY; thence N 40°29'47.3" E a distance of 20.81 feet to a point 41.00 feet right of and opposite station 454+63.97 on said construction centerline laid out for MT VERNON HIGHWAY; thence S 89°06'17.5" W a distance of 66.00 feet to a point 41.00 feet right of and opposite station 453+97.97 on said construction centerline laid out for MT VERNON HIGHWAY; thence S 38°49'55.3" E a distance of 6.33 feet to a point 45.99 feet right of and opposite station 454+01.86 on said construction centerline laid out for MT VERNON HIGHWAY; thence N 89°55'23.3" W a distance of 126.74 feet to a point 43.84 feet right of and opposite station 452+75.13 on said construction centerline laid out for MT VERNON HIGHWAY; thence S 60°02'41.7" W a distance of 10.77 feet to a point 49.07 feet right of and opposite station 452+65.71 on said construction centerline laid out for MT VERNON HIGHWAY; thence S 89°26'42.6" W a distance of 34.29 feet to a point 48.99 feet right of and opposite station 452+32.28 on said construction centerline laid out for MT VERNON HIGHWAY; thence S 67°23'46.1" W a distance of 12.96 feet to a point 54.08 feet right of and opposite station 452+21.11 on said construction centerline laid out for MT VERNON HIGHWAY; thence N 88°38'08.7" W a distance of 25.25 feet to a point 54.28 feet right of and opposite station 451+97.54 on said construction centerline laid out for MT VERNON HIGHWAY; thence S 21°31'16.7" W a distance of 21.29 feet to a point 63.32 feet left of and opposite station 514+42.13 on said construction centerline laid out for JOHNSON FERRY ROAD; thence S 63°54'46.1" E a distance of 49.36 feet to a point 64.29 feet left of and opposite station 514+91.48 on said construction centerline laid out for JOHNSON FERRY ROAD; thence S 27°45'54.1" E a distance of 16.40 feet to a point 54.88 feet left of and opposite station 515+04.91 on said construction centerline laid out for JOHNSON FERRY ROAD; thence S 61°19'50.5" E a distance of 20.69 feet to a point 54.35 feet left of and opposite station 515+25.60 on said construction centerline laid out for JOHNSON FERRY ROAD; thence S 27°12'29.0" W a distance of 13.35 feet to a point 41.00 feet left of and opposite station 515+25.60 on said construction centerline laid out for JOHNSON FERRY ROAD; thence S 62°47'31.0" E a distance of 4.64 feet to a point 41.00 feet left of and opposite station 515+30.24 on said construction centerline laid out for JOHNSON FERRY ROAD; thence S 63°46'22.7" E a distance of 44.82 feet to a point 41.00 feet left of and opposite station 515+76.47 on said construction centerline laid out for JOHNSON FERRY ROAD; thence southeasterly 102.99 feet along the arc of a curve (said curve having a radius of 1309.00 feet and a chord distance of 102.96 feet on a bearing of S 67°00'28.8" E) to the point 41.00 feet left of and opposite station 516+82.68 on said construction centerline laid out for JOHNSON FERRY ROAD; thence S 69°25'54.4" E a distance of 7.76 feet to a point 41.00 feet left of and opposite station 516+90.68 on said construction centerline laid out for JOHNSON FERRY ROAD; thence N 20°23'54.3" E a distance of 15.04 feet to a point 56.04 feet left of and opposite station 516+90.68 on said construction centerline laid out for JOHNSON FERRY ROAD; thence S 72°08'41.1" E a distance of 124.23 feet to a point 55.59 feet left of and opposite station 518+20.32 on said construction centerline laid out for JOHNSON FERRY ROAD; thence S 76°19'50.6" E a distance of 15.45 feet to a point 55.83 feet left of and opposite station 518+36.43 on said construction centerline laid out for JOHNSON FERRY ROAD; thence S 54°34'09.5" W a distance of 19.38 feet to a point 41.00 feet left of and opposite station 518+23.49 on said construction centerline laid out for JOHNSON FERRY ROAD; thence southeasterly 64.76 feet along the arc of a curve (said curve having a radius of 1309.00 feet and a chord distance of 64.75 feet on a bearing of S 76°39'18.9" E) to the point 41.00 feet left of and opposite station 518+90.28 on said construction centerline laid out for JOHNSON FERRY ROAD; thence N 0°31'25.3" W a distance of 14.73 feet to a point 55.38 feet left of and opposite station 518+86.96 on said construction centerline laid out for JOHNSON FERRY ROAD; thence S 79°57'06.2" E a distance of 57.70 feet to a point 56.13 feet left of and opposite station 519+47.15 on said construction centerline laid out for JOHNSON FERRY ROAD; thence S 9°30'48.7" W a distance of 15.13 feet to a point 41.00 feet left of and opposite station 519+47.15 on said construction centerline laid out for JOHNSON FERRY ROAD; thence southeasterly 44.56 feet along the arc of a curve (said curve having a radius of 1309.00 feet and a chord distance of 44.56 feet on a bearing of S 81°27'42.3" E) to the point 41.00 feet left of and opposite station 519+93.11 on said construction

centerline laid out for JOHNSON FERRY ROAD; thence S 82°48'06.2" E a distance of 16.66 feet to a point 41.00 feet left of and opposite station 520+10.30 on said construction centerline laid out for JOHNSON FERRY ROAD; thence N 12°18'51.2" W a distance of 15.75 feet to a point 55.87 feet left of and opposite station 520+04.91 on said construction centerline laid out for JOHNSON FERRY ROAD; thence S 81°26'20.1" E a distance of 9.54 feet to a point 55.58 feet left of and opposite station 520+14.86 on said construction centerline laid out for JOHNSON FERRY ROAD; thence S 85°27'59.0" E a distance of 77.43 feet to a point 56.11 feet left of and opposite station 520+95.63 on said construction centerline laid out for JOHNSON FERRY ROAD; thence S 85°27'59.0" E a distance of 12.23 feet to a point 55.77 feet left of and opposite station 521+08.38 on said construction centerline laid out for JOHNSON FERRY ROAD; thence N 45°05'58.4" E a distance of 19.85 feet to a point 70.35 feet left of and opposite station 521+22.51 on said construction centerline laid out for JOHNSON FERRY ROAD; thence S 88°59'46.1" E a distance of 71.02 feet to a point 69.95 feet left of and opposite station 521+96.07 on said construction centerline laid out for JOHNSON FERRY ROAD; thence S 20°05'58.2" E a distance of 16.02 feet to a point 54.91 feet left of and opposite station 522+01.58 on said construction centerline laid out for JOHNSON FERRY ROAD; thence S 89°35'37.4" E a distance of 96.94 feet to a point 54.24 feet left of and opposite station 522+98.23 on said construction centerline laid out for JOHNSON FERRY ROAD; thence S 2°35'25.1" W a distance of 13.25 feet to a point 41.00 feet left of and opposite station 522+97.72 on said construction centerline laid out for JOHNSON FERRY ROAD; thence N 89°59'19.9" W a distance of 100.01 feet to a point 41.00 feet left of and opposite station 521+97.91 on said construction centerline laid out for JOHNSON FERRY ROAD; thence S 90°00'00.0" W a distance of 26.60 feet to a point 41.00 feet left of and opposite station 521+71.31 on said construction centerline laid out for JOHNSON FERRY ROAD; thence southwesterly 73.23 feet along the arc of a curve (said curve having a radius of 1309.00 feet and a chord distance of 73.22 feet on a bearing of N 88°23'50.6" W) to the point 41.00 feet left of and opposite station 520+95.79 on said construction centerline laid out for JOHNSON FERRY ROAD; thence northwesterly 99.56 feet along the arc of a curve (said curve having a radius of 1309.00 feet and a chord distance of 99.53 feet on a bearing of N 84°36'57.3" W) to the point 41.00 feet left of and opposite station 519+93.11 on said construction centerline laid out for JOHNSON FERRY ROAD; thence northwesterly 200.25 feet along the arc of a curve (said curve having a radius of 1309.00 feet and a chord distance of 200.05 feet on a bearing of N 78°03'16.2" W) to the point 41.00 feet left of and opposite station 517+86.59 on said construction centerline laid out for JOHNSON FERRY ROAD; thence northwesterly 100.75 feet along the arc of a curve (said curve having a radius of 1309.00 feet and a chord distance of 100.73 feet on a bearing of N 71°28'01.1" W) to the point 41.00 feet left of and opposite station 516+82.68 on said construction centerline laid out for JOHNSON FERRY ROAD; thence northwesterly 102.99 feet along the arc of a curve (said curve having a radius of 1309.00 feet and a chord distance of 102.96 feet on a bearing of N 67°00'28.8" W) to the point 41.00 feet left of and opposite station 515+76.47 on said construction centerline laid out for JOHNSON FERRY ROAD; thence N 63°46'22.7" W a distance of 44.82 feet to a point 41.00 feet left of and opposite station 515+30.24 on said construction centerline laid out for JOHNSON FERRY ROAD; thence N 62°47'31.0" W a distance of 85.88 feet to a point 41.00 feet left of and opposite station 514+44.35 on said construction centerline laid out for JOHNSON FERRY ROAD; thence N 21°31'16.7" E a distance of 57.77 feet back to the point of beginning.

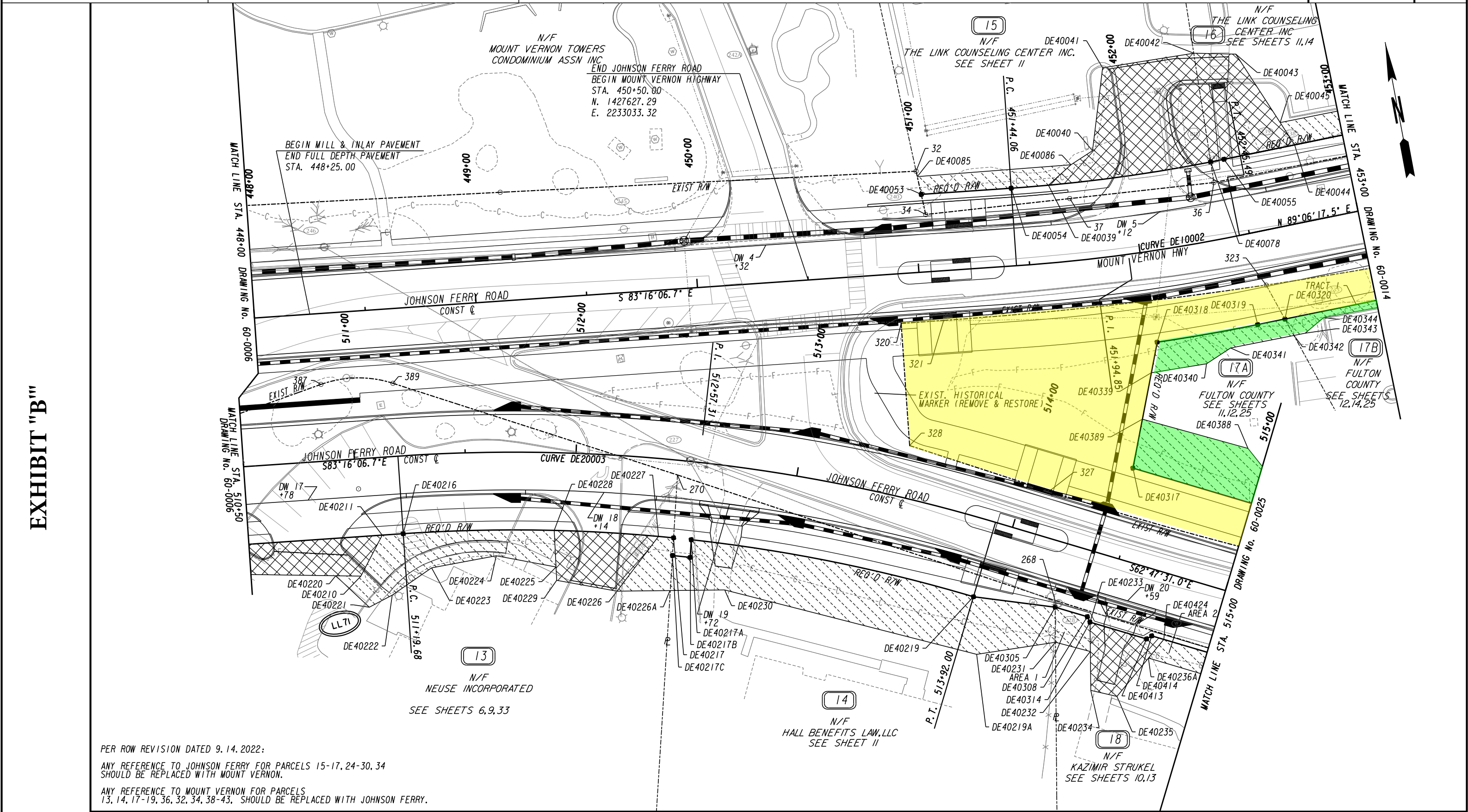
Containing 18,943.64 square feet, or 0.435 acres more or less.

EXHIBIT "C"
0 PEACHTREE DUNWOODY ROAD

CITY OF SANDY SPRINGS
FULTON COUNTY, GEORGIA
0 PEACHTREE DUNWOODY ROAD
TAX PARCEL ID: 17 004100060280

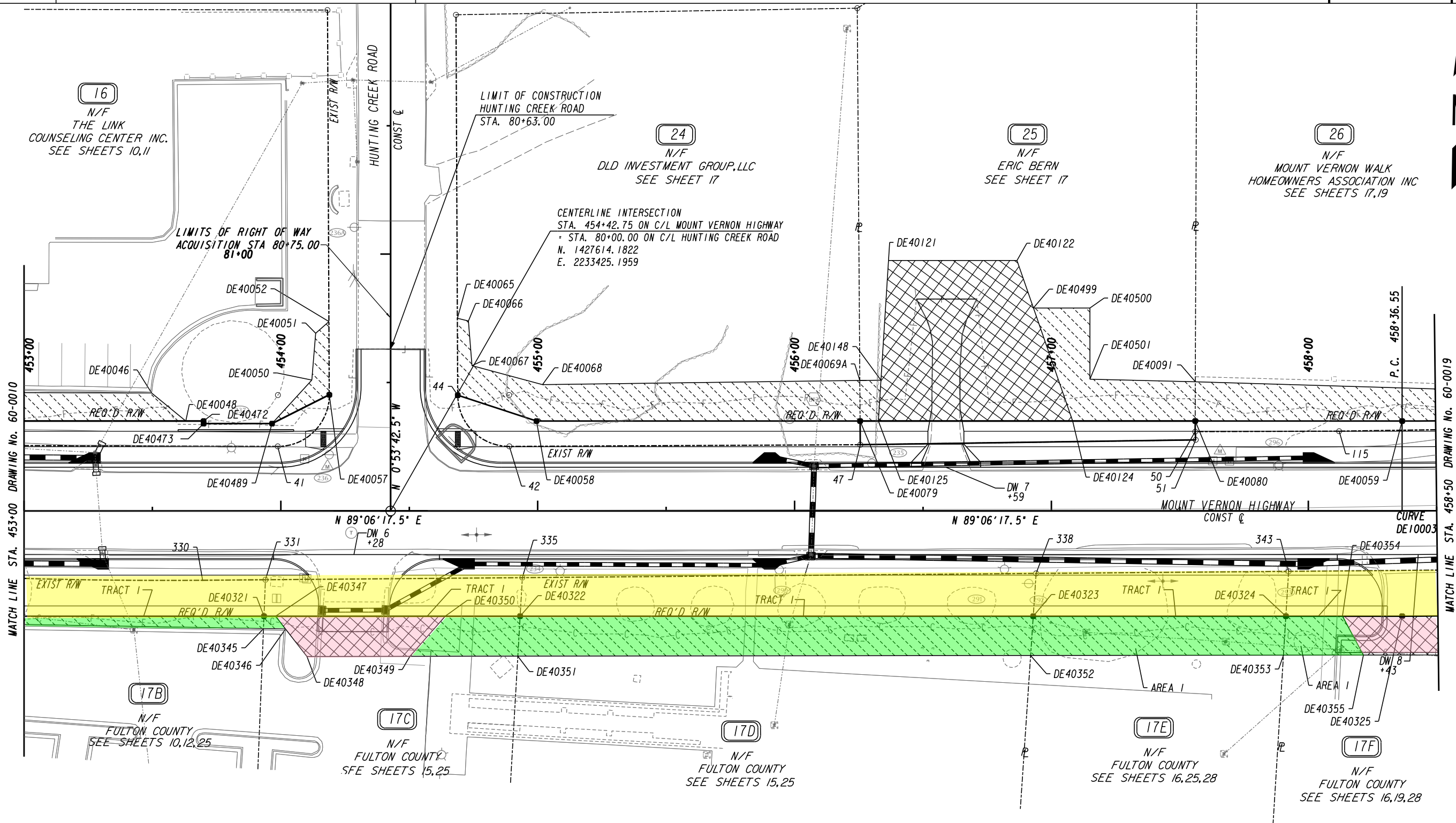
All that tract or parcel of land lying and being in Land Lot(s) 13 and 41 of the 17th Land District of Fulton County, Georgia, being more particularly described as follows:

Beginning at a point on the eastern side of PEACHTREE DUNWOODY ROAD at the northern boundary of the H. G. Veal property; Thence in a northerly and northern easterly direction following along the eastern side of PEACHTREE DUNWOODY ROAD a distance of seven hundred seventy-five (775) feet to the southern boundary of the Katherine M. Meler property; Thence in an easterly direction alongside property line a distance of twenty-five (25) feet; Thence and a southerly direction a distance of forty-eight (48) feet to a point, said point being sixty-five (65) feet from the center line of the new location for PEACHTREE DUNWOODY ROAD; Thence and a southwesterly direction a distance of one hundred fifteen (115) feet to a point, said point being twenty-nine (29) feet from the center line of the new location for PEACHTREE DUNWOODY ROAD; Thence in a southern westerly direction a distance of one hundred two (102) feet to a point said point being thirty-eight (38) feet from the center line of the new location for PEACHTREE DUNWOODY ROAD; Thence and a southern westerly direction a distance of seventy-two (72) feet from a point, said point being thirty (30) feet from the center line of the new location of PEACHTREE DUNWOODY ROAD; Thence in a new southerly and southern easterly direction following parallel to the center line of the newly proposed PEACHTREE DUNWOODY ROAD a distance of two hundred twenty-two (222) feet, more or less to a point located thirty (30) feet east from the center line of a newly proposed location for PEACHTREE DUNWOODY ROAD; Thence in a South and southeasterly direction following parallel to the centerline of the new location for PEACHTREE DUNWOODY ROAD a distance of one hundred seventy-three (173) feet to the northern boundary of the H.G. Veal property; Thence along said property line to a westerly direction a distance of one hundred five (105) feet to the point of beginning.



PER ROW REVISION DATED 9.14.2022:
ANY REFERENCE TO JOHNSON FERRY FOR PARCELS 15-17, 24-30, 34 SHOULD BE REPLACED WITH MOUNT VERNON.
ANY REFERENCE TO MOUNT VERNON FOR PARCELS 13, 14, 17-19, 36, 32, 34, 38-43, SHOULD BE REPLACED WITH JOHNSON FERRY.

PROPERTY AND EXISTING R/W LINE REQUIRED R/W LINE CONSTRUCTION LIMITS EASEMENT FOR CONSTR & MAINTENANCE OF SLOPES EASEMENT FOR CONSTR OF SLOPES EASEMENT FOR CONSTR OF DRIVES	-----E----- -----C-----F-----	BEGIN LIMIT OF ACCESS.....BLA	DATE	REVISIONS	DATE	REVISIONS	STATE OF GEORGIA DEPARTMENT OF TRANSPORTATION	
		END LIMIT OF ACCESS.....ELA	07/17/2020	REVISED REQD R/W, TEMP ESMT PARCEL 14	01/19/2023	REVISED REQD R/W ON PARCELS 17A & 17B	RIGHT OF WAY MAP	
		LIMIT OF ACCESS	10/30/2020	REMOVED PARCEL 12	04/03/2023	REVISED PARCELS 14 & 18 OWNER	PROJECT NO: TS-191	
		REQ'D R/W & LIMIT OF ACCESS	04/21/2022	REVISED REQD R/W & EASEMENTS ON PARCELS 14, 18			COUNTY: FULTON	
			07/28/2022	REVISED REQD R/W & TEMP ESMT ON PARCEL 16			LAND LOT NO: 71	
			09/14/2022	ADDED NOTE TO CORRECT ROAD NAME REFERENCE			LAND DISTRICT: 17	
			11/18/2022	REVISED REQD R/W AND TEMP ESMT ON PARCEL 14			GMD	
							DATE 12-09-19SH 10 OF 35	
							DRAWING No.	
							60-0010	



PER ROW REVISION DATED 9.14.2022:
ANY REFERENCE TO JOHNSON FERRY FOR PARCELS 15-17, 24-30, 34
SHOULD BE REPLACED WITH MOUNT VERNON.
ANY REFERENCE TO MOUNT VERNON FOR PARCELS
13, 14, 17-19, 36, 32, 34, 38-43, SHOULD BE REPLACED WITH JOHNSON FERRY.

PROPERTY AND EXISTING R/W LINE
REQUIRED R/W LINE
CONSTRUCTION LIMITS
EASEMENT FOR CONSTR
& MAINTENANCE OF SLOPES
EASEMENT FOR CONSTR OF SLOPES
EASEMENT FOR CONSTR OF DRIVES

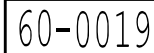
BEGIN LIMIT OF ACCESS.....BLA
END LIMIT OF ACCESS.....ELA
LIMIT OF ACCESS
REQ'D R/W & LIMIT OF ACCESS



DATE	REVISIONS
07/28/2022	REVISED REQ'D R/W AND TEMP ESMT ON PARCEL 16
09/14/2022	ADDED NOTE TO CORRECT ROAD NAME REFERENCE
01/19/2023	REVISED REQ'D ESMTS ON PARCELS 17B, 17C & 17D
	REVISED REQ'D AND TEMP ESMTS ON PARCELS 17E & 17F
04/03/2023	REVISED TEMP AND DRWY ESMTS ON PARCEL 25
	REVISED PARCEL 24 OWNER

DATE	REVISIONS
04/27/2023	REVISED TEMP ESMT ON PARCEL 25

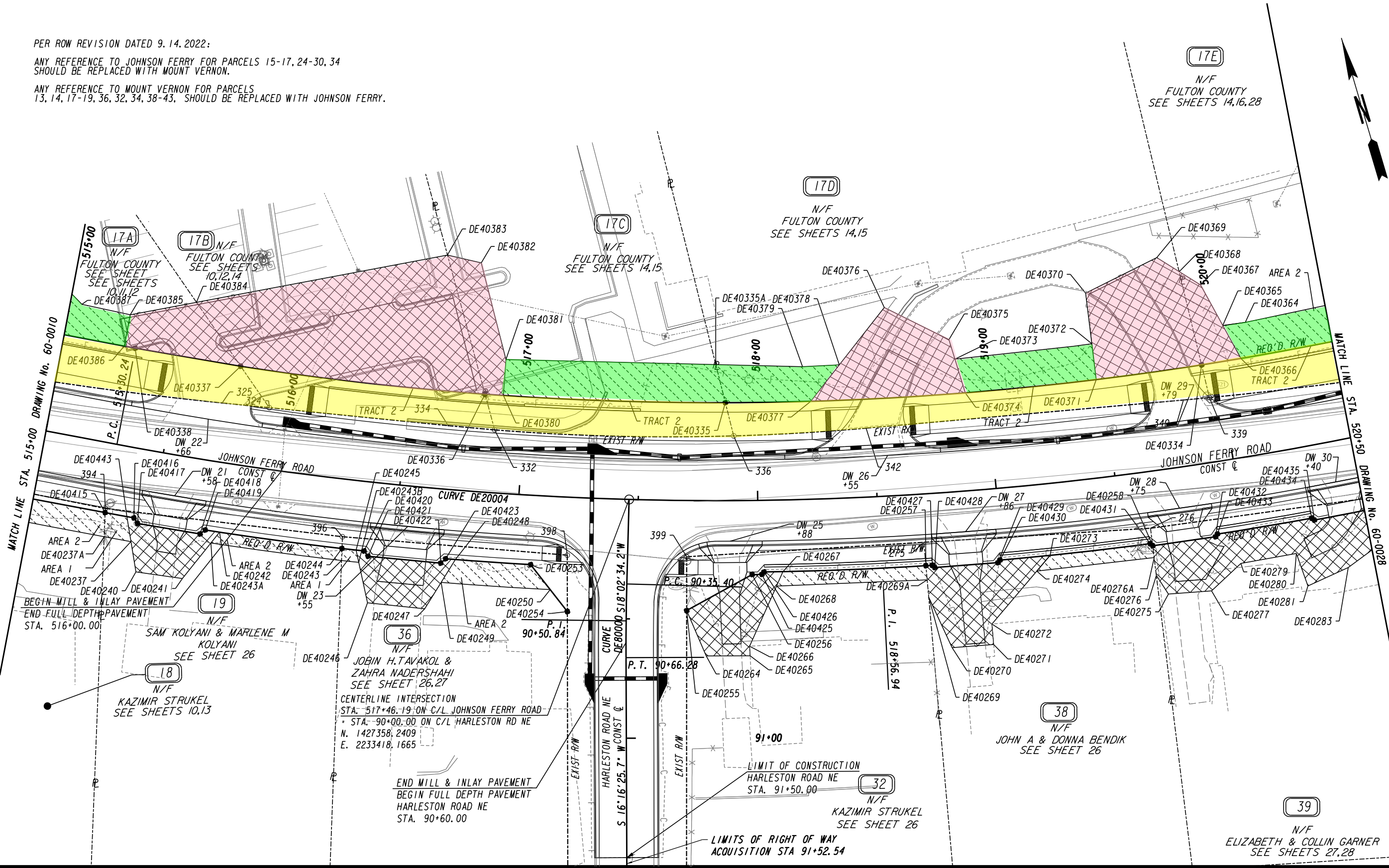
STATE OF GEORGIA DEPARTMENT OF TRANSPORTATION
RIGHT OF WAY MAP
PROJECT NO: TS-191 COUNTY: FULTON LAND LOT NO: 71 LAND DISTRICT: 17 GMD DATE 12-09-19 SH 14 OF 35
DRAWING No. 60-0014



PER ROW REVISION DATED 9.14.2022:

ANY REFERENCE TO JOHNSON FERRY FOR PARCELS 15-17, 24-30, 34 SHOULD BE REPLACED WITH MOUNT VERNON.

ANY REFERENCE TO MOUNT VERNON FOR PARCELS 13, 14, 17-19, 36, 32, 34, 38-43, SHOULD BE REPLACED WITH JOHNSON FERRY.



PROPERTY AND EXISTING R/W LINE
REQUIRED R/W LINE
CONSTRUCTION LIMITS
EASEMENT FOR CONSTR
& MAINTENANCE OF SLOPES
EASEMENT FOR CONSTR OF SLOPES
EASEMENT FOR CONSTR OF DRIVES

-----E-----

---C---F---

BEGIN LIMIT OF ACCESS.....BLA
END LIMIT OF ACCESS.....ELA
LIMIT OF ACCESS
REQ'D R/W & LIMIT OF ACCESS

SCALE IN FEET

0

20

40

80

DATE	REVISIONS	DATE	REVISIONS
04/21/2022	REVISED REQD R/W & EASEMENTS ON PARCELS 18, 19, 36, 32, 38, 39		
09/14/2022	ADDED NOTE TO CORRECT ROAD NAME REFERENCE		
01/19/2023	REVISED REQD ESMTS ON PARCELS 17A, 17B, 17C & 17D		
	REVISED REQD AND TEMP ESMTS ON PARCELS 17E		
04/03/2023	REVISED PARCELS 18, 32, & 36 OWNER		

STATE OF GEORGIA
DEPARTMENT OF TRANSPORTATION

RIGHT OF WAY MAP

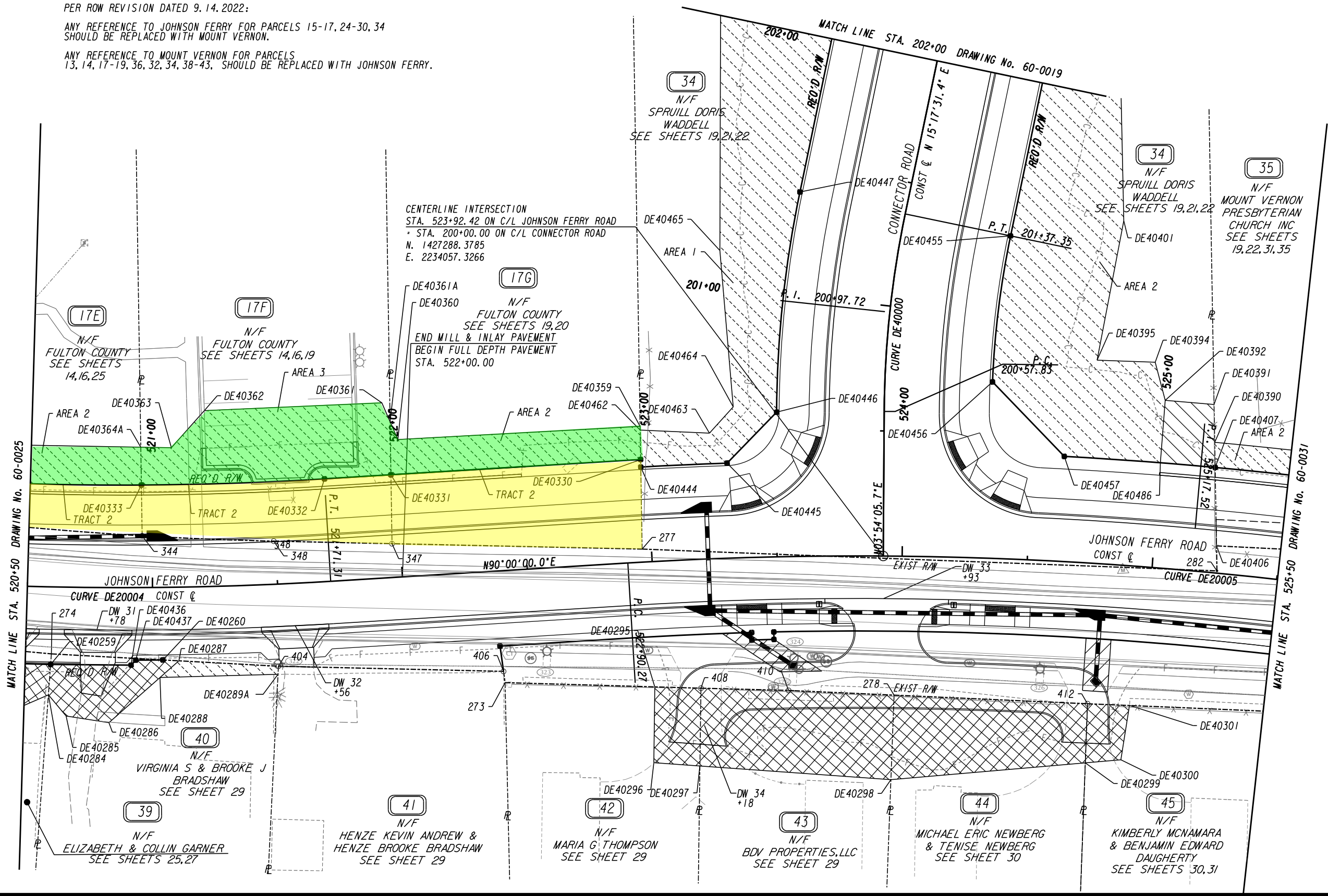
PROJECT NO: TS-191
COUNTY: FULTON
LAND LOT NO: 71
LAND DISTRICT: 17
GMD
DATE 12-09-19 SH 25 OF 35

DRAWING No.
60-0025
Page 424 of 497

PER ROW REVISION DATED 9.14.2022:

ANY REFERENCE TO JOHNSON FERRY FOR PARCELS 15-17, 24-30, 34 SHOULD BE REPLACED WITH MOUNT VERNON.

ANY REFERENCE TO MOUNT VERNON FOR PARCELS 13, 14, 17-19, 36, 32, 34, 38-43, SHOULD BE REPLACED WITH JOHNSON FERRY.



PROPERTY AND EXISTING R/W LINE REQUIRED R/W LINE CONSTRUCTION LIMITS EASEMENT FOR CONSTR & MAINTENANCE OF SLOPES EASEMENT FOR CONSTR OF SLOPES EASEMENT FOR CONSTR OF DRIVES	-----E----- -----C-----F-----	BEGIN LIMIT OF ACCESS.....BLA END LIMIT OF ACCESS.....ELA LIMIT OF ACCESS REQ'D R/W & LIMIT OF ACCESS	0204080 SCALE IN FEET	DATE	REVISIONS	DATE	REVISIONS	STATE OF GEORGIA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY MAP PROJECT NO: TS-191 COUNTY: FULTON LAND LOT NO: 71 LAND DISTRICT: 17 GMD DATE 12-09-19 SH 28 OF 35
				04/21/2022	REVISED REQD R/W & EASEMENTS ON PARCELS 17G, 39, 34, 35, 40 & REMOVED TEMP ESMT. ON PARCELS 41, 42	04/06/2023	REMOVED DRWY EASEMENT FROM PARCEL 41	
				09/14/2022	ADDED NOTE TO CORRECT ROAD NAME REFERENCE			DRAWING No. 60-0028 Page 425 of 497
				12/15/2022	REVISED REQD R/W & ESMT FOR PARCEL 34 & 35			
				01/19/2023	REVISED REQD AND TEMP ESMTS ON PARCELS 17E, 17F, 17G & 34			
				04/03/2023	REVISED PARCEL 43 OWNER			

17A

N/F
FULTON COUNTY
SEE SHEETS 10, 12, 25

PARCEL 17A REQ'D R/W DE50045			
PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT

320	22.36 R	450+90.43	JOHNSON FERRY RO
	19.25	S 83°21'51.9" E	
321	22.33 R	451+09.68	JOHNSON FERRY RO
ARC LENGTH = 146.18			
CHORD BEAR = S 85°35'18.3" E			
LNTH CHORD = 146.14			
RADIUS = 1882.97			
DEGREE = 3°02'34.2"			
323	24.34 R	452+52.83	JOHNSON FERRY RO

323	24.34 R	452+52.83	JOHNSON FERRY ROAD
	17.45	S 18°09'52.5" E	
DE40320	41.00 R	452+58.01	JOHNSON FERRY ROAD
	12.52	S 89°06'17.5" W	
DE40319	41.00 R	452+45.49	JOHNSON FERRY ROAD
ARC LENGTH =	46.00		

CHORD BEAR = N 89°15'14.3" W
 LNTH CHORD = 46.00
 RADIUS = 803.00
 DEGREE = 7°08'06.8"
 DE40318 41.00 R 452+01.84 JOHNSON FERRY ROAD
 57.77 S 21°31'16.7" W

DE40317	41.00 L	514+44.35	MT VERNON HIGHWAY
	85.88	S 62°47'31.0" E	
DE40338	41.00 L	515+30.24	MT VERNON HIGHWAY

DE40337 41.00 L 515+76.47 E MT VERNON HIGHWAY
21.11 S 18°09'52.5" E
324 25.59 L 515+91.25 MT VERNON HIGHWAY
19.86 N 67°46'34.9" W

325	24.61	L	515+71.04	MT VERNON HIGHWAY
ARC LENGTH = 159.23				
CHORD BEAR = N 64°32'04.9" W				
LNTH CHORD = 159.15				
RADIUS = 1407.20				
DEGREE = 4°04'17.8"				
327	20.37	L	514+11.22	MT VERNON HIGHWAY
66.17				
N 61°17'34.9" W				
328	23.51	L	513+46.45	MT VERNON HIGHWAY

320 55.16 N 6°38'08.1" E JOHNSON FERRY RD
REQ'D R/W = 22.36 R 450+90.43
REQ'D R/W = 0.270 SF ACRES

PARCEL 17A REQ'D TEMP. EASM'T. DE50046

PNT	OFFSET/	STATION/	ALIGNMENT
DE40317	41.00 L	514+44.35	JOHNSON FERRY ROAD
DE40389	63.32 L	514+42.13	JOHNSON FERRY ROAD
DE10309	64.98	511+22.19	JOHNSON FERRY ROAD

ANY REFERENCE TO MOUNT VERNON FOR PARCELS
13, 14, 17-19, 36, 32, 34, 38-43, SHOULD BE REPLACED WITH JOHNSON FERRY.

STATE OF GEORGIA

DEPARTMENT OF TRANSPORTATION

RIGHT OF WAY MAP

PROJECT NO.: TS-191

COUNTY: FULTON

LAND LOT NO: 71

LAND DISTRICT: 17

GMD

DATE 12-09-19 SH 11 OF 35

DRAWING No.

60-0011

(17A) PARCEL 17A CONTINUED
FROM 60-0011
N/F
FULTON COUNTY
SEE SHEETS 10, 11, 25

PARCEL 17A REQ'D TEMP. EASM'T. DE50047

PNT	OFFSET/	STATION/	ALIGNMENT
DE40339	54.28 R	451+97.54	MT VERNON HIGHWAY
DE40318	41.00 R	452+01.84	MT VERNON HIGHWAY
ARC LENGTH = 46.00			
CHORD BEAR = S 89°15'14.3" E			
LNTH CHORD = 46.00			
RADIUS = 803.00			
DEGREE = 7°08'06.8"			
DE40319	41.00 R	452+45.49	MT VERNON HIGHWAY
DE40320	41.00 R	452+58.01	MT VERNON HIGHWAY
DE40342	49.04 R	452+60.51	MT VERNON HIGHWAY
DE40341	48.99 R	452+32.28	MT VERNON HIGHWAY
DE40340	54.08 R	452+21.11	MT VERNON HIGHWAY
DE40339	54.28 R	451+97.54	MT VERNON HIGHWAY
REQD EASMT AREA = 644.34 SF			

PARCEL 17A REQ'D DRWY. EASM'T. DE50048

PNT	OFFSET/	STATION/	ALIGNMENT
DE40386	41.00 L	515+25.60	MT VERNON HIGHWAY
13.35 N 27°12'29.0" E			
DE40385	54.35 L	515+25.60	MT VERNON HIGHWAY
28.23 S 84°10'03.0" E			
DE40384	64.46 L	515+52.97	MT VERNON HIGHWAY
32.56 S 18°09'52.5" E			
DE40337	41.00 L	515+76.47	MT VERNON HIGHWAY
44.82 N 63°46'22.7" W			
DE40338	41.00 L	515+30.24	MT VERNON HIGHWAY
4.64 N 62°47'31.0" W			
DE40386	41.00 L	515+25.60	MT VERNON HIGHWAY

TOTAL REQD R/W = 11780.28 SF
= 0.270 ACRES
TOTAL TEMP ESM'T = 2276.20 SF
REMAINDER = +/- 0.2 ACRES

(17B) N/F
FULTON COUNTY
SEE SHEETS 10, 14, 25

PARCEL 17B TRACT 1 REQ'D R/W DE50049

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40320	41.00 R	452+58.01	JOHNSON FERRY ROAD
17.45 N 18°09'52.5" W			
323	24.34 R	452+52.83	JOHNSON FERRY ROAD
ARC LENGTH = 116.73			
CHORD BEAR = S 89°35'18.3" E			
LNTH CHORD = 116.71			
RADIUS = 1882.97			
DEGREE = 3°02'34.2"			
330	27.00 R	453+69.52	JOHNSON FERRY ROAD
24.49 N 88°38'08.1" E			
331	26.80 R	453+94.01	JOHNSON FERRY ROAD
14.21 S 1°23'08.0" W			
DE40321	41.00 R	453+93.44	JOHNSON FERRY ROAD
135.43 S 89°06'17.5" W			
DE40320	41.00 R	452+58.01	JOHNSON FERRY ROAD
REQD R/W = 2016.38 SF			
REQD R/W = 0.046 ACRES			

PARCEL 17B TRACT 2 REQ'D R/W DE50052

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
324	25.59 L	515+91.25	MT VERNON HIGHWAY
21.11 N 18°09'52.5" W			
DE40337	41.00 L	515+76.47	MT VERNON HIGHWAY
ARC LENGTH = 102.99			
CHORD BEAR = S 67°00'28.8" E			
LNTH CHORD = 102.96			
RADIUS = 1309.00			
DEGREE = 4°22'37.4"			
DE40336	41.00 L	516+82.68	MT VERNON HIGHWAY
15.50 S 1°23'09.1" W			
332	26.36 L	516+87.92	MT VERNON HIGHWAY
19.54 N 68°22'41.8" W			
334	26.59 L	516+68.00	MT VERNON HIGHWAY
75.26 N 67°46'34.9" W			
324	25.59 L	515+91.25	MT VERNON HIGHWAY
REQD R/W = 1443.69 SF			
REQD R/W = 0.033 ACRES			

PARCEL 17B REQ'D TEMP. EASM'T. DE50050

PNT	OFFSET/	STATION/	ALIGNMENT
DE40342	49.04 R	452+60.51	MT VERNON HIGHWAY
DE40320	41.00 R	452+58.01	MT VERNON HIGHWAY
DE40321	41.00 R	453+93.44	MT VERNON HIGHWAY
DE40345	45.84 R	453+93.25	MT VERNON HIGHWAY
DE40344	43.84 R	452+75.13	MT VERNON HIGHWAY
DE40343	49.07 R	452+65.71	MT VERNON HIGHWAY
DE40342	49.04 R	452+60.51	MT VERNON HIGHWAY
REQD EASMT AREA = 557.60 SF			

(17B) CONT.
N/F
FULTON COUNTY
SEE SHEETS 10, 14, 25

PARCEL 17B REQ'D DRWY. EASM'T. DE50051

PNT	OFFSET/	STATION/	ALIGNMENT
DE40337	41.00 L	515+76.47	JOHNSON FERRY ROAD
DE40384	64.46 L	515+52.97	JOHNSON FERRY ROAD
DE40383	97.74 L	516+61.14	JOHNSON FERRY ROAD
DE40336	41.00 L	516+82.68	JOHNSON FERRY ROAD
ARC LENGTH = 102.99			
CHORD BEAR = N 67°00'28.8" W			
LNTH CHORD = 102.96			
RADIUS = 1309.00			
DEGREE = 4°22'37.4"			
DE40337	41.00 L	515+76.47	JOHNSON FERRY ROAD

TOTAL REQD R/W = 3460.07 SF
= 0.079 ACRES
TOTAL TEMP ESM'T = 557.60 SF
REMAINDER = +/- 0.4 ACRES

PER ROW REVISION DATED 9.14.2022:

ANY REFERENCE TO JOHNSON FERRY FOR PARCELS 15-17, 24-30, 34
SHOULD BE REPLACED WITH MOUNT VERNON.

ANY REFERENCE TO MOUNT VERNON FOR PARCELS
13, 14, 17-19, 36, 32, 34, 38-43, SHOULD BE REPLACED WITH JOHNSON FERRY.

PROPERTY AND EXISTING R/W LINE
REQUIRED R/W LINE
CONSTRUCTION LIMITS
EASEMENT FOR CONSTR
& MAINTENANCE OF SLOPES
EASEMENT FOR CONSTR OF SLOPES
EASEMENT FOR CONSTR OF DRIVES

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---C---F---

BEGIN LIMIT OF ACCESS.....BLA
END LIMIT OF ACCESS.....ELA
LIMIT OF ACCESS
REQ'D R/W & LIMIT OF ACCESS

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DATE	REVISIONS	DATE	REVISIONS
07/11/2022	REVISED ALIGNMENT FOR PARCEL 17A DE50047		
09/14/2022	ADDED NOTE TO CORRECT ROAD NAME REFERENCE		
01/19/2023	REVISED D/W ESMT ON PARCEL 17A & REQD R/W ON PARCEL 17B		

STATE OF GEORGIA
DEPARTMENT OF TRANSPORTATION
RIGHT OF WAY MAP
PROJECT NO: TS-191
COUNTY: FULTON
LAND LOT NO: 71
LAND DISTRICT: 17
GMD
DATE 12-09-19 SH 12 OF 35

DRAWING No.
60-0012

7/31/2015

GRWPLN

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17C

N/F
FULTON COUNTY
SEE SHEETS 14, 25

PARCEL 17C TRACT 1 REQ'D R/W DE50053

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40321	41.00 R	453+93.44	JOHNSON FERRY ROAD
	14.21	N 1°23'08.0" E	
331	26.80 R	453+94.01	JOHNSON FERRY ROAD
	100.01	N 88°38'08.1" E	
335	25.98 R	454+94.02	JOHNSON FERRY ROAD
	15.04	S 2°24'44.1" W	
DE40322	41.00 R	454+93.15	JOHNSON FERRY ROAD
	99.71	S 89°06'17.5" W	
DE40321	41.00 R	453+93.44	JOHNSON FERRY ROAD
REQD R/W	= 1458.47	SF	
REQD R/W	= 0.033	ACRES	

PARCEL 17C TRACT 2 REQ'D R/W DE50059

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
332	26.36 L	516+87.92	MT VERNON HIGHWAY
	15.50	N 1°23'09.1" E	
DE40336	41.00 L	516+82.68	MT VERNON HIGHWAY
ARC LENGTH	= 100.75		
CHORD BEAR	= S 71°28'01.1" E		
LNTH CHORD	= 100.73		
RADIUS	= 1309.00		
DEGREE	= 4°22'37.4"		
DE40335	41.00 L	517+86.59	MT VERNON HIGHWAY
	14.33	S 2°24'44.6" W	
336	27.09 L	517+90.11	MT VERNON HIGHWAY
ARC LENGTH	= 100.19		
CHORD BEAR	= N 72°04'01.6" W		
LNTH CHORD	= 100.14		
RADIUS	= 929.80		
DEGREE	= 6°09'43.8"		
332	26.36 L	516+87.92	MT VERNON HIGHWAY
REQD R/W	= 1462.48	SF	
REQD R/W	= 0.034	ACRES	

PARCEL 17C REQ'D TEMP. EASM'T. DE50054

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40345	45.84 R	453+93.25	MT VERNON HIGHWAY
DE40321	41.00 R	453+93.44	MT VERNON HIGHWAY
DE40347	41.00 R	453+97.97	MT VERNON HIGHWAY
DE40346	45.99 R	454+01.86	MT VERNON HIGHWAY
DE40345	45.84 R	453+93.25	MT VERNON HIGHWAY
REQD EASMT AREA	= 32.15	SF	

PARCEL 17C REQ'D TEMP. EASM'T. DE50056

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40349	56.61 R	454+50.21	MT VERNON HIGHWAY
DE40350	41.00 R	454+63.97	MT VERNON HIGHWAY
DE40322	41.00 R	454+93.15	MT VERNON HIGHWAY
DE40351	56.56 R	454+92.25	MT VERNON HIGHWAY
DE40349	56.61 R	454+50.21	MT VERNON HIGHWAY
REQD EASMT AREA	= 554.80	SF	

17C

CONT.

N/F
FULTON COUNTY
SEE SHEETS 14, 25

PARCEL 17C REQ'D TEMP. EASM'T. DE50058

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40380	41.00 L	516+90.68	MT VERNON HIGHWAY
DE40381	56.04 L	516+90.68	MT VERNON HIGHWAY
DE40335A	56.96 L	517+82.46	MT VERNON HIGHWAY
DE40335	41.00 L	517+86.59	MT VERNON HIGHWAY
ARC LENGTH	= 92.99		
CHORD BEAR	= N 71°38'12.4" W		
LNTH CHORD	= 92.97		
RADIUS	= 1309.00		
DEGREE	= 4°22'37.4"		
DE40380	41.00 L	516+90.68	MT VERNON HIGHWAY
REQD EASMT AREA	= 1447.01	SF	

PARCEL 17C REQ'D DRWY. EASM'T. DE50055

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40347	41.00 R	453+97.97	MT VERNON HIGHWAY
DE40350	41.00 R	454+63.97	MT VERNON HIGHWAY
DE40349	56.61 R	454+50.21	MT VERNON HIGHWAY
DE40348	56.66 R	454+10.18	MT VERNON HIGHWAY
DE40347	41.00 R	453+97.97	MT VERNON HIGHWAY

PARCEL 17C REQ'D DRWY. EASM'T. DE50057

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40336	41.00 L	516+82.68	JOHNSON FERRY ROAD
DE40383	97.74 L	516+61.14	JOHNSON FERRY ROAD
DE40382	95.63 L	516+76.64	JOHNSON FERRY ROAD
DE40381	56.04 L	516+90.68	JOHNSON FERRY ROAD
DE40380	41.00 L	516+90.68	JOHNSON FERRY ROAD
ARC LENGTH	= 7.76		
CHORD BEAR	= N 69°25'54.4" W		
LNTH CHORD	= 7.76		
RADIUS	= 1309.00		
DEGREE	= 4°22'37.4"		
DE40336	41.00 L	516+82.68	JOHNSON FERRY ROAD

TOTAL REQD R/W = 2920.95 SF
= 0.067 ACRES
TOTAL TEMP ESM'T = 2033.96 SF
REMAINDER = +/- 0.4 ACRES

PER ROW REVISION DATED 9.14.2022:

ANY REFERENCE TO JOHNSON FERRY FOR PARCELS 15-17, 24-30, 34
SHOULD BE REPLACED WITH MOUNT VERNON.

ANY REFERENCE TO MOUNT VERNON FOR PARCELS
13, 14, 17-19, 36, 32, 34, 38-43, SHOULD BE REPLACED WITH JOHNSON FERRY.

17D

N/F
FULTON COUNTY
SEE SHEETS 14, 25

PARCEL 17D TRACT 1 REQ'D R/W DE50060

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40322	41.00 R	454+93.15	JOHNSON FERRY ROAD
	15.04	N 2°24'44.1" E	
335	25.98 R	454+94.02	JOHNSON FERRY ROAD
	200.02	N 88°38'08.1" E	
338	24.34 R	456+94.03	JOHNSON FERRY ROAD
	16.69	S 2°56'17.6" W	
DE40323	41.00 R	456+92.91	JOHNSON FERRY ROAD
	199.77	S 89°06'17.5" W	
DE40322	41.00 R	454+93.15	JOHNSON FERRY ROAD
REQD R/W	= 3164.87	SF	
REQD R/W	= 0.073	ACRES	

PARCEL 17D TRACT 2 REQ'D R/W DE50067

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
336	27.09 L	517+90.11	MT VERNON HIGHWAY
	14.33	N 2°24'44.6" E	
DE40335	41.00 L	517+86.59	MT VERNON HIGHWAY
ARC LENGTH	= 200.25		
CHORD BEAR	= S 78°03'16.2" E		
LNTH CHORD	= 200.05		
RADIUS	= 1309.00		
DEGREE	= 4°22'37.4"		
DE40334	41.00 L	519+93.11	MT VERNON HIGHWAY
	14.10	S 2°56'17.6" W	
339	26.94 L	519+94.27	MT VERNON HIGHWAY
ARC LENGTH	= 10.98		
CHORD BEAR	= N 78°47'59.4" W		
LNTH CHORD	= 10.98		
RADIUS	= 1407.20		
DEGREE	= 4°04'17.8"		
340	27.61 L	519+83.09	MT VERNON HIGHWAY
	133.40	N 78°34'34.9" W	
342	28.87 L	518+46.79	MT VERNON HIGHWAY
ARC LENGTH	= 55.54		
CHORD BEAR	= N 76°51'54.7" W		
LNTH CHORD	= 55.53		
RADIUS	= 929.80		
DEGREE	= 6°09'43.8"		
336	27.09 L	517+90.11	MT VERNON HIGHWAY
REQD R/W	= 2434.28	SF	
REQD R/W	= 0.056	ACRES	

PARCEL 17D REQ'D TEMP. EASM'T. DE50062

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40335	41.00 L	517+86.59	JOHNSON FERRY ROAD
DE40335A	56.96 L	517+82.46	JOHNSON FERRY ROAD
DE40379	55.59 L	518+20.32	JOHNSON FERRY ROAD
DE40378	55.83 L	518+36.43	JOHNSON FERRY ROAD
DE40377	41.00 L	518+23.49	JOHNSON FERRY ROAD
ARC LENGTH	= 35.78		
CHORD BEAR	= N 74°27'17.8" W		
LNTH CHORD	= 35.78		
RADIUS	= 1309.00		
DEGREE	= 4°22'37.4"		
DE40335	41.00 L	517+86.59	JOHNSON FERRY ROAD
REQD EASMT AREA	= 664.21	SF	

17D

CONT.

N/F
FULTON COUNTY
SEE SHEETS 14, 25

PARCEL 17D REQ'D TEMP. EASM'T. DE50064

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40374	41.00 L	518+90.28	JOHNSON FERRY ROAD
DE40373	55.38 L	518+86.96	JOHNSON FERRY ROAD
DE40372	56.13 L	519+47.15	JOHNSON FERRY ROAD
DE40371	41.00 L	519+47.15	JOHNSON FERRY ROAD
ARC LENGTH	= 55.15		
CHORD BEAR	= N 79°16'46.2" W		
LNTH CHORD	= 55.15		
RADIUS	= 1309.00		
DEGREE	= 4°22'37.4"		
DE40374	41.00 L	518+90.28	JOHNSON FERRY ROAD
REQD EASMT AREA	= 845.69	SF	

PARCEL 17D REQ'D TEMP. EASM'T. DE50061

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40351	56.56 R	454+92.25	MT VERNON HIGHWAY
DE40322	41.00 R	454+93.15	MT VERNON HIGHWAY
DE40323	41.00 R	456+92.91	MT VERNON HIGHWAY
DE40352	56.31 R	456+91.89	MT VERNON HIGHWAY
DE40351	56.56 R	454+92.25	MT VERNON HIGHWAY
REQD EASMT AREA	= 3082.58	SF	

PARCEL 17D REQ'D DRWY. EASM'T. DE50063

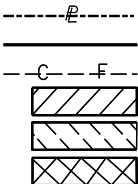
PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40377	41.00 L	518+23.49	JOHNSON FERRY ROAD
DE40376	78.91 L	518+57.40	JOHNSON FERRY ROAD
DE40375	63.75 L	518+85.00	JOHNSON FERRY ROAD
DE40374	41.00 L	518+90.28	JOHNSON FERRY ROAD
ARC LENGTH	= 64.76		
CHORD BEAR	= N 76°39'18.9" W		
LNTH CHORD	= 64.75		
RADIUS	= 1309.00		
DEGREE	= 4°22'37.4"		
DE40377	41.00 L	518+23.49	JOHNSON FERRY ROAD

PARCEL 17D REQ'D DRWY. EASM'T. DE50066

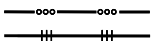
PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40371	41.00 L	519+47.15	JOHNSON FERRY ROAD
DE40370	77.45 L	519+47.15	JOHNSON FERRY ROAD
DE40369	88.24 L	519+80.70	JOHNSON FERRY ROAD
DE40368	81.03 L	519+89.67	JOHNSON FERRY ROAD
DE40334	41.00 L	519+93.11	JOHNSON FERRY ROAD
ARC LENGTH	= 44.56		
CHORD BEAR	= N 81°27'42.3" W		
LNTH CHORD	= 44.56		
RADIUS	= 1309.00		
DEGREE	= 4°22'37.4"		
DE40371	41.00 L	519+47.15	JOHNSON FERRY ROAD

TOTAL REQD R/W = 5599.15 SF
= 0.129 ACRES
TOTAL TEMP ESM'T = 4592.48 SF
REMAINDER = +/- 1.0 ACRES

PROPERTY AND EXISTING R/W LINE
REQUIRED R/W LINE
CONSTRUCTION LIMITS
EASEMENT FOR CONSTR
& MAINTENANCE OF SLOPES
EASEMENT FOR CONSTR OF SLOPES
EASEMENT FOR CONSTR OF DRIVES



BEGIN LIMIT OF ACCESS.....BLA
END LIMIT OF ACCESS.....ELA
LIMIT OF ACCESS
REQ'D R/W & LIMIT OF ACCESS



DATE

REVISIONS

09/14/2022

ADDED NOTE TO CORRECT ROAD NAME REFERENCE

01/19/2023

REVISED REQD R/W ON PARCELS 17C & 17D

DATE

REVISIONS

STATE OF GEORGIA
DEPARTMENT OF TRANSPORTATION

RIGHT OF WAY MAP

PROJECT NO: TS-191
COUNTY: FULTON
LAND LOT NO: 71
LAND DISTRICT: 17
GMD
DATE 12-09-19 SH 15 OF 35

DRAWING No.

60-0015

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(17E)

N/F
FULTON COUNTY
SEE SHEETS 14, 25, 28

PARCEL 17E TRACT 1

REQ'D R/W

DE50068

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40323	41.00 R	456+92.91	JOHNSON FERRY ROAD
	16.69	N 2°56'17.6" E	
338	24.34 R	456+94.03	JOHNSON FERRY ROAD
	98.34	N 88°38'08.1" E	
343	23.54 R	457+92.36	JOHNSON FERRY ROAD
	17.49	S 2°38'07.1" W	
DE40324	41.00 R	457+91.29	JOHNSON FERRY ROAD
	98.37	S 89°06'17.5" W	
DE40323	41.00 R	456+92.91	JOHNSON FERRY ROAD
REQD R/W	= 1677.39 SF		
REQD R/W	= 0.039 ACRES		

PARCEL 17E TRACT 2

REQ'D R/W

DE50157

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
339	26.94 L	519+94.27	MT VERNON HIGHWAY
	14.10	N 2°56'17.6" E	
DE40334	41.00 L	519+93.11	MT VERNON HIGHWAY
ARC LENGTH	= 99.56		
CHORD BEAR	= S 84°36'57.3" E		
LNTH CHORD	= 99.53		
RADIUS	= 1309.00		
DEGREE	= 4°22'37.4"		
DE40333	41.00 L	520+95.79	MT VERNON HIGHWAY
	20.32	S 2°38'07.1" W	
344	20.68 L	520+95.99	MT VERNON HIGHWAY
ARC LENGTH	= 100.12		
CHORD BEAR	= N 81°03'41.6" W		
LNTH CHORD	= 100.10		
RADIUS	= 1407.20		
DEGREE	= 4°04'17.8"		
339	26.94 L	519+94.27	MT VERNON HIGHWAY
REQD R/W	= 1708.43 SF		
REQD R/W	= 0.039 ACRES		

PARCEL 17E AREA 1

REQ'D TEMP. EASM'T.

DE50071

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40366	41.00 L	520+10.30	MT VERNON HIGHWAY
DE40365	55.87 L	520+04.91	MT VERNON HIGHWAY
DE40364	55.58 L	520+14.86	MT VERNON HIGHWAY
DE40364A	56.11 L	520+95.63	MT VERNON HIGHWAY
DE40333	41.00 L	520+95.79	MT VERNON HIGHWAY
ARC LENGTH	= 82.89		
CHORD BEAR	= N 84°58'50.1" W		
LNTH CHORD	= 82.88		
RADIUS	= 1309.00		
DEGREE	= 4°22'37.4"		
DE40366	41.00 L	520+10.30	MT VERNON HIGHWAY
REQD EASMT AREA	= 1289.84 SF		

PARCEL 17E AREA 2

REQ'D TEMP. EASM'T.

DE50069

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40352	56.31 R	456+91.89	JOHNSON FERRY ROAD
DE40323	41.00 R	456+92.91	JOHNSON FERRY ROAD
DE40324	41.00 R	457+91.29	JOHNSON FERRY ROAD
DE40353	56.19 R	457+90.35	JOHNSON FERRY ROAD
DE40352	56.31 R	456+91.89	JOHNSON FERRY ROAD
REQD EASMT AREA	= 1500.93 SF		

(17E) CONT.

N/F
FULTON COUNTY
SEE SHEETS 14, 25, 28

PARCEL 17E

REQ'D DRWY. EASM'T.

DE50070

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40334	41.00 L	519+93.11	JOHNSON FERRY ROAD
DE40368	81.03 L	519+89.67	JOHNSON FERRY ROAD
DE40367	74.10 L	519+98.12	JOHNSON FERRY ROAD
DE40366	41.00 L	520+10.30	JOHNSON FERRY ROAD
ARC LENGTH	= 16.66		
CHORD BEAR	= N 82°48'06.2" W		
LNTH CHORD	= 16.66		
RADIUS	= 1309.00		
DEGREE	= 4°22'37.4"		
DE40334	41.00 L	519+93.11	JOHNSON FERRY ROAD

TOTAL REQD R/W = 3385.82 SF
= 0.078 ACRES
TOTAL TEMP ESM'T = 2790.77 SF
REMAINDER = +/- 0.6 ACRES

(17F)

N/F
FULTON COUNTY
SEE SHEETS 14, 19, 28

PARCEL 17F TRACT 1

REQ'D R/W

DE50072

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40324	41.00 R	457+91.29	JOHNSON FERRY ROAD
	17.49	N 2°38'07.1" E	
343	23.54 R	457+92.36	JOHNSON FERRY ROAD
	99.90	N 88°38'08.1" E	
346	24.04 R	458+91.14	JOHNSON FERRY ROAD
	17.06	S 2°36'27.7" W	
DE40326	41.00 R	458+89.35	JOHNSON FERRY ROAD
ARC LENGTH	= 54.69		
CHORD BEAR	= S 87°47'21.9" W		
LNTH CHORD	= 54.68		
RADIUS	= 1191.00		
DEGREE	= 4°48'38.6"		
DE40325	41.00 R	458+36.55	JOHNSON FERRY ROAD
	45.26	S 89°06'17.5" W	
DE40324	41.00 R	457+91.29	JOHNSON FERRY ROAD
REQD R/W	= 1761.52 SF		
REQD R/W	= 0.040 ACRES		

PARCEL 17F TRACT 2

REQ'D R/W

DE50077

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
344	20.68 L	520+95.99	MT VERNON HIGHWAY
	20.32	N 2°38'07.1" E	
DE40333	41.00 L	520+95.79	MT VERNON HIGHWAY
ARC LENGTH	= 73.23		
CHORD BEAR	= S 88°23'50.6" E		
LNTH CHORD	= 73.22		
RADIUS	= 1309.00		
DEGREE	= 4°22'37.4"		
DE40332	41.00 L	521+71.31	MT VERNON HIGHWAY
	26.60	S 90°00'00.0" E	
DE40331	41.00 L	521+97.91	MT VERNON HIGHWAY
	27.54	S 2°36'27.7" W	
347	13.49 L	521+96.66	MT VERNON HIGHWAY
	47.27	N 85°14'34.9" W	
348	17.23 L	521+49.27	MT VERNON HIGHWAY
ARC LENGTH	= 52.64		
CHORD BEAR	= N 84°10'17.2" W		
LNTH CHORD	= 52.63		
RADIUS	= 1407.20		
DEGREE	= 4°04'17.8"		
344	20.68 L	520+95.99	MT VERNON HIGHWAY
REQD R/W	= 2367.49 SF		
REQD R/W	= 0.054 ACRES		

PARCEL 17F AREA 1

REQ'D TEMP. EASM'T.

DE50073

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40353	56.19 R	457+90.35	JOHNSON FERRY ROAD
DE40324	41.00 R	457+91.29	JOHNSON FERRY ROAD
DE40354	41.00 R	458+13.27	JOHNSON FERRY ROAD
DE40355	56.15 R	458+21.46	JOHNSON FERRY ROAD
DE40353	56.19 R	457+90.35	JOHNSON FERRY ROAD
REQD EASMT AREA	= 402.82 SF		

(17F) CONT.

N/F
FULTON COUNTY
SEE SHEETS 14, 19, 28

PARCEL 17F AREA 2

REQ'D TEMP. EASM'T.

DE50075

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40356	56.40 R	458+62.35	JOHNSON FERRY ROAD
DE40357	41.00 R	458+70.61	JOHNSON FERRY ROAD
ARC LENGTH	= 19.41		
CHORD BEAR	= N 86°56'27.4" E		
LNTH CHORD	= 19.41		
RADIUS	= 1191.00		
DEGREE	= 4°48'38.6"		
DE40326	41.00 R	458+89.35	JOHNSON FERRY ROAD
DE40356A	57.26 R	458+87.69	JOHNSON FERRY ROAD
DE40356	56.40 R	458+62.35	JOHNSON FERRY ROAD
REQD EASMT AREA	= 365.03 SF		

PARCEL 17F AREA 3

REQ'D TEMP. EASM'T.

DE50076

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40333	41.00 L	520+95.79	MT VERNON HIGHWAY
DE40364A	56.11 L	520+95.63	MT VERNON HIGHWAY
DE40363	55.77 L	521+08.38	MT VERNON HIGHWAY
DE40362	70.35 L	521+22.51	MT VERNON HIGHWAY
DE40361	69.95 L	521+96.07	MT VERNON HIGHWAY
DE40361A	62.27 L	521+98.88	MT VERNON HIGHWAY
DE40331	41.00 L	521+97.91	MT VERNON HIGHWAY
DE40332	41.00 L	521+71.31	MT VERNON HIGHWAY
ARC LENGTH	= 73.23		
CHORD BEAR	= N 88°23'50.6" W		
LNTH CHORD	= 73.22		
RADIUS	= 1309.00		
DEGREE	= 4°22'37.4"		
DE40333	41.00 L	520+95.79	MT VERNON HIGHWAY
REQD EASMT AREA	= 2645.66 SF		

PARCEL 17F

REQ'D DRWY. EASM'T.

DE50074

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40355	56.15 R	458+21.46	MT VERNON HIGHWAY
DE40354	41.00 R	458+13.27	MT VERNON HIGHWAY
DE40325	41.00 R	458+36.55	MT VERNON HIGHWAY
ARC LENGTH	= 35.27		
CHORD BEAR	= N 88°15'23.0" E		
LNTH CHORD	= 35.27		
RADIUS	= 1191.00		
DEGREE	= 4°48'38.6"		
DE40357	41.00 R	458+70.61	MT VERNON HIGHWAY
DE40356	56.40 R	458+62.35	MT VERNON HIGHWAY
DE40355	56.15 R	458+21.46	MT VERNON HIGHWAY

TOTAL REQD R/W = 4129.01 SF
= 0.094 ACRES
TOTAL TEMP ESM'T = 3413.51 SF
REMAINDER = +/- 0.6 ACRES

PER ROW REVISION DATED 9.14.2022:

ANY REFERENCE TO JOHNSON FERRY FOR PARCELS 15-17, 24-30, 34
SHOULD BE REPLACED WITH MOUNT VERNON.

ANY REFERENCE TO MOUNT VERNON FOR PARCELS
13, 14, 17-19, 36, 32, 34, 38-43, SHOULD BE REPLACED WITH JOHNSON FERRY.

PROPERTY AND EXISTING R/W LINE
REQUIRED R/W LINE
CONSTRUCTION LIMITS
EASEMENT FOR CONSTR
& MAINTENANCE OF SLOPES
EASEMENT FOR CONSTR OF SLOPES
EASEMENT FOR CONSTR OF DRIVES

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BEGIN LIMIT OF ACCESS.....BLA
END LIMIT OF ACCESS.....ELA
LIMIT OF ACCESS
REQ'D R/W & LIMIT OF ACCESS

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---H---H---

DATE

09/14/2022

01/19/2023

REVISIONS

ADDED NOTE TO CORRECT ROAD NAME REFERENCE

REVISED REQD R/W AND TEMP ESMTS ON PARCELS 17E & 17F

DATE

REVISIONS

STATE OF GEORGIA
DEPARTMENT OF TRANSPORTATION

RIGHT OF WAY MAP

PROJECT NO:TS-191
COUNTY:FULTON
LAND LOT NO: 71
LAND DISTRICT: 17
GMD
DATE 12-09-19SH 16 OF 35

DRAWING No.
60-0016

7/31/2015 GRWPLN

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N/F
FULTON COUNTY
SEE SHEET 19, 28

PARCEL 176 TRACT 1 REQ'D R/W DE50078

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40326	41.00 R	458+89.35	JOHNSON FERRY ROAD
	17.06	N 2°36'27.7" E	
346	24.04 R	458+91.14	JOHNSON FERRY ROAD
ARC LENGTH = 100.98			
CHORD BEAR = N 84°16'46.6" E			
LNTH CHORD = 100.88			
	RADIUS = 664.17		
	DEGREE = 8°37'36.2"		
350	24.67 R	459+89.96	JOHNSON FERRY ROAD
	20.45	S 2°35'25.1" W	
DE40450	44.74 R	459+86.16	JOHNSON FERRY ROAD
	53.12	S 86°57'51.4" W	
DE40327	41.00 R	459+35.07	JOHNSON FERRY ROAD
ARC LENGTH = 47.34			
CHORD BEAR = S 85°20'06.6" W			
LNTH CHORD = 47.34			
	RADIUS = 1191.00		
	DEGREE = 4°48'38.6"		
DE40326	41.00 R	458+89.35	JOHNSON FERRY ROAD
REQD R/W	= 1714.77	SF	
REQD R/W	= 0.039	ACRES	

PARCEL 176 TRACT 2 REQ'D R/W DE50081

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
347	13.49 L	521+96.66	MT VERNON HIGHWAY
	27.54	N 2°36'27.7" E	
DE40331	41.00 L	521+97.91	MT VERNON HIGHWAY
	100.01	S 89°59'19.9" E	
DE40330	41.00 L	522+97.72	MT VERNON HIGHWAY
	35.82	S 2°35'25.1" W	
277	5.21 L	522+96.28	MT VERNON HIGHWAY
	99.99	N 85°14'34.9" W	
347	13.49 L	521+96.66	MT VERNON HIGHWAY
REQD R/W	= 3165.33	SF	
REQD R/W	= 0.073	ACRES	

PARCEL 176 AREA 1 REQ'D TEMP. EASM'T. DE50079

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40356A	57.26 R	458+87.69	JOHNSON FERRY ROAD
DE40326	41.00 R	458+89.35	JOHNSON FERRY ROAD
ARC LENGTH = 47.34			
CHORD BEAR = N 85°20'06.6" E			
LNTH CHORD = 47.34			
	RADIUS = 1191.00		
	DEGREE = 4°48'38.6"		
DE40327	41.00 R	459+35.07	JOHNSON FERRY ROAD
DE40450	44.74 R	459+86.16	JOHNSON FERRY ROAD
DE40358	65.70 R	459+82.33	JOHNSON FERRY ROAD
DE40356A	57.26 R	458+87.69	JOHNSON FERRY ROAD
REQD EASMT AREA = 1909.35 SF			

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CONT.

N/F
FULTON COUNTY
SEE SHEET 19, 28

PARCEL 176 AREA 2 REQ'D TEMP. EASM'T. DE50080

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40331	41.00 L	521+97.91	MT VERNON HIGHWAY
DE40361A	62.27 L	521+98.88	MT VERNON HIGHWAY
DE40360	54.91 L	522+01.58	MT VERNON HIGHWAY
DE40359	54.24 L	522+98.23	MT VERNON HIGHWAY
DE40330	41.00 L	522+97.72	MT VERNON HIGHWAY
DE40331	41.00 L	521+97.91	MT VERNON HIGHWAY
REQD EASMT AREA = 1369.44 SF			

TOTAL REQD R/W = 4880.10 SF
= 0.112 ACRES
TOTAL TEMP ESM'T = 3278.79 SF
REMAINDER = +/- 0.5 ACRES

27

N/F
JUN EON PARK & SUNG MIN BAE LIVING TRUST
SEE SHEET 19

PARCEL 27 REQ'D R/W DE50106

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
105	31.46 L	458+71.10	MT VERNON HIGHWAY
	3.56	N 9°41'36.8" W	
DE40081	35.00 L	458+70.65	MT VERNON HIGHWAY
ARC LENGTH = 60.16			
CHORD BEAR = N 85°51'35.7" E			
LNTH CHORD = 60.16			
	RADIUS = 1115.00		
	DEGREE = 5°08'19.1"		
DE40082	35.00 L	459+32.70	MT VERNON HIGHWAY
	4.45	S 9°42'20.7" E	
117	30.56 L	459+33.02	MT VERNON HIGHWAY
	31.88	S 85°22'08.2" W	
118	30.71 L	459+00.27	MT VERNON HIGHWAY
	28.39	S 88°11'13.9" W	
105	31.46 L	458+71.10	MT VERNON HIGHWAY
REQD R/W	= 245.79	SF	
REQD R/W	= 0.006	ACRES	

PARCEL 27 REQ'D TEMP. EASM'T. DE50107

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40081	35.00 L	458+70.65	MT VERNON HIGHWAY
DE40071	46.55 L	458+69.15	MT VERNON HIGHWAY
DE40072	45.71 L	459+31.92	MT VERNON HIGHWAY
DE40082	35.00 L	459+32.70	MT VERNON HIGHWAY
ARC LENGTH = 60.16			
CHORD BEAR = S 85°51'35.7" W			
LNTH CHORD = 60.16			
	RADIUS = 1115.00		
	DEGREE = 5°08'19.1"		
DE40081	35.00 L	458+70.65	MT VERNON HIGHWAY
REQD EASMT AREA = 685.99 SF			

TOTAL REQD R/W = 245.79 SF
= 0.006 ACRES
TOTAL TEMP ESM'T = 685.99 SF
REMAINDER = +/- 0.13 ACRES

28

N/F
TIFFANY BAILEY
SEE SHEET 19

PARCEL 28 REQ'D R/W DE50108

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
117	30.56 L	459+33.02	MT VERNON HIGHWAY
	4.45	N 9°42'20.7" W	
DE40082	35.00 L	459+32.70	MT VERNON HIGHWAY
ARC LENGTH = 50.06			
CHORD BEAR = N 83°01'40.4" E			
LNTH CHORD = 50.06			
	RADIUS = 1115.00		
	DEGREE = 5°08'19.1"		
DE40083	35.00 L	459+84.33	MT VERNON HIGHWAY
	4.51	S 9°42'21.3" E	
119	30.49 L	459+84.45	MT VERNON HIGHWAY
	50.06	S 83°06'12.7" W	
117	30.56 L	459+33.02	MT VERNON HIGHWAY
REQD R/W	= 214.64	SF	
REQD R/W	= 0.005	ACRES	

PARCEL 28 REQ'D TEMP. EASM'T. DE50109

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40082	35.00 L	459+32.70	MT VERNON HIGHWAY
DE40072	45.71 L	459+31.92	MT VERNON HIGHWAY
DE40073	45.61 L	459+84.06	MT VERNON HIGHWAY
DE40083	35.00 L	459+84.33	MT VERNON HIGHWAY
ARC LENGTH = 50.06			
CHORD BEAR = S 83°01'40.4" W			
LNTH CHORD = 50.06			
	RADIUS = 1115.00		
	DEGREE = 5°08'19.1"		
DE40082	35.00 L	459+32.70	MT VERNON HIGHWAY
REQD EASMT AREA = 543.06 SF			

TOTAL REQD R/W = 214.64 SF
= 0.005 ACRES
TOTAL TEMP ESM'T = 543.06 SF
REMAINDER = +/- 0.13 ACRES

29

N/F
JUNIOR HAREWOOD & KIMBERLY MICHELLE HAREWOOD
SEE SHEET 19

PARCEL 29 REQ'D R/W DE50110

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
119	30.49 L	459+84.45	MT VERNON HIGHWAY
	4.51	N 9°42'21.3" W	
DE40083	35.00 L	459+84.33	MT VERNON HIGHWAY
ARC LENGTH = 51.77			
CHORD BEAR = N 80°24'41.8" E			
LNTH CHORD = 51.76			
	RADIUS = 1115.00		
	DEGREE = 5°08'19.1"		
DE40084	35.00 L	460+37.73	MT VERNON HIGHWAY
	4.41	S 10°37'12.8" E	
120	30.59 L	460+37.70	MT VERNON HIGHWAY
	51.83	S 80°17'44.9" W	
119	30.49 L	459+84.45	MT VERNON HIGHWAY
REQD R/W	= 220.71	SF	
REQD R/W	= 0.005	ACRES	

PARCEL 29 REQ'D TEMP. EASM'T. DE50111

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE40083	35.00 L	459+84.33	MT VERNON HIGHWAY
DE40073	45.61 L	459+84.06	MT VERNON HIGHWAY
DE40074	46.04 L	460+37.79	MT VERNON HIGHWAY
DE40084	35.00 L	460+37.73	MT VERNON HIGHWAY
ARC LENGTH = 51.77			
CHORD BEAR = S 80°24'41.8" W			
LNTH CHORD = 51.76			
	RADIUS = 1115.00		
	DEGREE = 5°08'19.1"		
DE40083	35.00 L	459+84.33	MT VERNON HIGHWAY
REQD EASMT AREA = 569.88 SF			

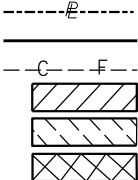
TOTAL REQD R/W = 220.71 SF
= 0.005 ACRES
TOTAL TEMP ESM'T = 569.88 SF
REMAINDER = +/- 0.13 ACRES

PER ROW REVISION DATED 9.14.2022:

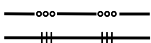
ANY REFERENCE TO JOHNSON FERRY FOR PARCELS 15-17, 24-30, 34
SHOULD BE REPLACED WITH MOUNT VERNON.

ANY REFERENCE TO MOUNT VERNON FOR PARCELS
13, 14, 17-19, 36, 32, 34, 38-43, SHOULD BE REPLACED WITH JOHNSON FERRY.

PROPERTY AND EXISTING R/W LINE
REQUIRED R/W LINE
CONSTRUCTION LIMITS
EASEMENT FOR CONSTR
& MAINTENANCE OF SLOPES
EASEMENT FOR CONSTR OF SLOPES
EASEMENT FOR CONSTR OF DRIVES



BEGIN LIMIT OF ACCESS.....BLA
END LIMIT OF ACCESS.....ELA
LIMIT OF ACCESS
REQ'D R/W & LIMIT OF ACCESS



DATE	REVISIONS
04/21/2022	REVISED REQD R/W AND EASEMENT ON PARCEL 176
09/14/2022	ADDED NOTE TO CORRECT ROAD NAME REFERENCE
01/19/2023	REVISED REQD R/W AND TEMP ESM'TS ON PARCEL 176
04/03/2023	REVISED PARCEL 28 OWNER

DATE	REVISIONS

STATE OF GEORGIA DEPARTMENT OF TRANSPORTATION	
RIGHT OF WAY MAP	
PROJECT NO: TS-191 COUNTY: FULTON LAND LOT NO: 71 LAND DISTRICT: 17	
DATE 12-09-19 SH 20 OF 35	DRAWING No. 60-0020



SANDY SPRINGS

CITY CLERK'S OFFICE

TO: Honorable Mayor and City Council Members

FROM: Steve Ciaccio, Recreation and Parks Assistant Director

DATE: November 27, 2023 Submission for the December 19, 2023 Meeting

ITEM: Request for Mayor and City Council Consideration of a Resolution to Authorize a Change Order to Amend the Construction Contract with JHC Corporation to Construct the Morgan Falls Connector Trail 2 A Project (P2201) and to Authorize the City Manager to Execute the Change Order

Recommendation:

Staff recommends that Council authorize a change order ("Change Order") to amend the existing construction contract ("Contract") between the City of Sandy Springs ("City") and JHC Corporation, for the Trail 2 A Project ("Project").

Background:

The City and JHC entered into a Contract in October 2022 with work commencing in November 2022. The Project will construct a 1.87 mile trail, with work occurring in 2 sections. The Project has encountered several challenges to continuous progress and requires a trail redesign in several areas.

As part of the ongoing construction of the Project, the City has asked JHC to provide additional services pursuant to the Change Order that are outside of the original scope of work.

Discussion:

Initial phase construction of the 2,933 foot boardwalk over Orkin Lake began to encounter challenges in July. To install piers for the boardwalk, the contractor had to deploy drilling equipment that could work from the top-down boardwalk and core holes in the lake bottom. It was after weeks of steady progress during the installation stage of the Project when very resistant rock was discovered; a phenomenon not detected in any of the geotechnical reports. To help address the boardwalk drilling depth, a strategy to lower the lake is working to enable the contractor to reduce the socket depth of the wooden piers now being installed. The lake has some deep areas and lowering the water table has proven to be beneficial, although progress remains slower than anticipated.

Other elements of the change order included a preference by Georgia Power to modify the positioning of future light locations on the boardwalk. On Monterey Parkway, the contractor encountered rock while digging for abutments for the planned 85 foot bridge which spans a creek. Rock was encountered far shallower than the sample area tested by the geotechnical consultant. At the river park near the Georgia Power security gate, changes in the depth of the concrete drainage pipe became necessary when electrical power lines that feed the Morgan Falls dam substation were discovered. Redesign required the pipes to be installed at deeper depths.

Financial Impact:

The total proposed fee for Change Order 3 is \$388,600.32. Change orders to date accounted for a total of \$139,004.06. The original Contract value was \$7,803,554.65. The revised Contract amount is \$8,327,359.03. Sufficient funds are available in Capital Project P2201.

Alternatives:

Council may choose to provide further direction to staff on future boardwalk work.

Review:

Kristin Byars Smith, Assistant City Manager	Created/Initiated - 12/18/2023
Michael Perry, Director of Recreation and Parks	Approved - 12/19/2023
Kristin Byars Smith, Assistant City Manager	Approved - 12/19/2023
Toni Carlisle, Chief Financial Officer	Approved - 12/19/2023
Dan Lee, City Attorney	Approved - 12/19/2023
Eden Freeman, City Manager	Final Approval - 12/19/2023

Attachments:

1. Resolution_Trail 2A Change Order
2. Change Order #3 Packet

**STATE OF GEORGIA
COUNTY OF FULTON**

**RESOLUTION OF THE MAYOR AND CITY COUNCIL TO AUTHORIZE A CHANGE ORDER
TO AMEND THE EXISTING CONTRACT FOR CONSTRUCTION SERVICES WITH JCH
CORPORATION TO CONSTRUCT THE MORGAN FALLS CONNECTOR TRAIL 2A (P2201),
AND TO AUTHORIZE THE CITY MANAGER TO EXECUTE THE CHANGE ORDER**

WHEREAS, pursuant to competitive procurement, the City of Sandy Springs ("City") currently is a party to a contract, with JHC Corporation ("JHC") for Construction of the Morgan Falls Connector Trail 2A, P2201 ("Project"), within the City; and

WHEREAS, a 2,933-foot top-down boardwalk over Orkin lake is an integral component of Trail 2A; and

WHEREAS, the Project has encountered additional costs due to unforeseen site issues; and

WHEREAS, the primary mitigating site issue was the discovery of resistant rock not detected in any upfront geotechnical reports; and

WHEREAS, the contractor has discovered additional unforeseen resistant rock while preparing the site along Monterey Parkway for an 85-foot bridge over the parkway, and

WHEREAS, additional costs associated with the positioning of boardwalk decking for equipping the boardwalk with future safety lighting conduit to meet requirements of the utility provider; and

WHEREAS, these necessary scope changes as proposed, requires the City to amend the Contract by entering into a change order with JHC Corporation in the amount of \$388,600.32, which amount is available in the appropriate City account; and

WHEREAS, the City desires to so amend the Contract by executing the change order;

**NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF
SANDY SPRINGS, GEORGIA:**

1. That a change order in the amount of \$388,600.32, amending the existing Contract with JHC Corporation, is hereby authorized for the described Additional Scope to the Project; and
2. That the City Manager is authorized to execute said change order; and
3. That the City Manager and the City Attorney are hereby authorized to take such further actions as may be necessary to effectuate the intent of this resolution.

RESOLVED this the 19th day of December 2023.

Approved:

Russell K. Paul, Mayor

Attest:

Raquel Gonzalez, City Clerk

(SEAL)

Springway Trail Segment 2A Change Order Narrative

December 19, 2023

Below is a list of Proposed Change Orders (PCOs) that together form the Morgan Falls Connector Trail 2A proposed Change Order #3. In summary, these PCOs address the variety of construction issues performed by contractor JHC Corporation (JHC) as observed by the Path Foundation and City and their relative costs. The magnitude of the effort and cost pertain primarily to rock found by the contractor while installing pier supports for the boardwalk over Orkin Lake as well as at bridge abutment areas on Monterey Parkway.

In mid-July 2023 the contractor was engaged in the process of installing piers as supports for the boardwalk. For installation, the contractor had to deploy rock drilling equipment that could work top down from the boardwalk to the lake bottom and beyond. Holes would be cored to embed piers into rock. Rock was not noted previously in field reports nor detected in prior geotechnical reports. JHC was tasked with tracking hours and depth per pier as difficulties became noteworthy and regular. JHC was instructed to install piers as per design. Similarly, rock at depth was identified at the designed abutment areas for the bridge at Monterey Parkway.

\$301,681.05	Accumulated hours for the months of July, August, September, and October to achieve rock socket depth requirements for pier installation at Orkin Lake boardwalk.
\$37,229. 61	To help address the boardwalk drilling depth in the lake, a strategy to lower lake levels and potentially reduce socket depth was applied. Use of generators and a series of pipes would be used to pump lake water over the spillway. Equipment rental and fuel are included.
\$17,681.25	The contractor encountered rock at the Monterey bridge abutments. A redesign was necessitated. A helical pier method was tried and abandoned, and concrete spread footers employed.
\$7,305.05	Buried concrete in large block form and other rock was encountered at the drainage line improvement area of the river park below Morgan Falls Dam. This debris needed excavation and haul off for the contractor to commence installation of concrete drainpipe.
\$16,583.00	An existing Georgia Power line interfered with RCP drainpipe alignment at the river park below Morgan Falls Dam. Pipe was realigned.
\$67,969.39	Georgia Power needed a modification for the boardwalk to help address future lighting to be installed. Light pole locations were redesigned to address ease of access and future maintenance of lighting and poles. Additional materials and labor for this accommodation are included.
\$2,472.50	Drainage issues at the trailhead to the spur trail section at the at the back of Edgewater Apartments require and extension of a concrete flume to address run off.
\$3,800.00	Park furnishing design requirements were changed from wood to a metal finish.
(\$61,957,15)	Deductive PCO; elimination of landscape trees. Tree Fund will supplement what has been designed.
(\$4,164.38)	Deductive PCO; elimination of one of the boardwalk viewing platforms to the amount of drilling that might occur.

The Path Foundation is recommending the City consider approval of Change Order # 3. PATH will continue to work with the City with a view towards other savings within the 2 trail project to offset this and former change orders.

Change Order Summary

\$7,803,554.65	Original contract amount
\$139,004.06	Net amount of previous change orders
\$7,942,558.71	Original contract amount +/- net change orders
\$388,600.32	Total amount of Change Order # 3
4.89%	Percent change to total
\$8.331,159.03	New contract amount inclusive of Change Order # 3



Date: November 15, 2023

To: Steve Ciaccio
Assistant Director Recreation and Parks
1 Galambos Way, Sandy Springs, GA 30328

Project: Sandy Springs Trail – 2A

Regarding: Proposed Change Order, PCO-3

Steve,

Attached is the proposed change order and the additional backup to address the variety of construction issues that have occurred. Most of these proposed changes pertain to the rock issue the contractor has encountered while installing the piers for the boardwalk and bridge abutments. These issue among a few miscellaneous change orders are before the City of Sandy Springs. Back on July 13, 2023 the Construction Contractor (JHC Corporation) was in the process of installing piers for the proposed boardwalk on Lake Orkin. It was at the installation stage of the project when rock was discovered which was not noted in the field reports and was not detected in any of our geotechnical reports. To install the piers for the boardwalk, the contractor had to deploy rock drilling equipment that could work from the top-down boardwalk and core holes in the rock to embed and secure the poles into the rock. The result of this recommendation will require JHC Construction to track the hours and install the piers as per the Design. This change should not create any new permitting issues, but it may result in the City of Sandy Springs spending additional funds on the boardwalk to help complete the connection through Lake Orkin. The Design Team is working with the contractor and other engineers to help minimize the costs and design issues related to Change Order #3.

The following change orders pertain to the rock issue and their impact on the 2A trail project.

PCO	Description	Amount.
13	Rock Drilling Hours that were accumulated from the boardwalk contractor. This is the rock drilling hours for the months of July, August, & September.	\$ 190,677.30
14	Buried Concrete and rock were encountered in the drainage line improvements for the Morgan Falls Dam near the Georgia Power substation. Rock and debris needed to be removed in order for the contractor to install the new concrete drainage pipe.	\$ 7,305.05
17	The contractor encountered rock when digging for the abutments that required a redesign of the abutments. The sample area of the Geotech was showing the rock at a much deeper level which the plans reflected.	\$ 17,681.25

18	To help address the boardwalk drilling depth a strategy to lower Lake Orkin will enable the boardwalk contractor to possibly reduce the socket depth of the wooden poles. The lake has some rather deep areas, and it would be beneficial for the water table to be lowered.	\$ 37,229.61
19	Rock Drilling Hours that were accumulated from the boardwalk contractor. This is the rock drilling hours for the month of October.	111,003.75

The following change orders pertain to the construction related issue and their impact on the 2A trail project.

PCO	Description	Amount.
2	Upgrade in park furniture to help address some of the maintenance concerns expressed by the City.	\$ 3,800.00
9	Georgia Power wanted a modification to the boardwalk to help address the proposed lighting that will be placed on the boardwalk. The light locations were redesigned to help address the future maintenance of the lights.	\$67,969.39
10	Drainage issues on the Edgewater Apartment project required us to extend a concrete flume to help address some of the water run off issues that were coming from the complex.	\$ 2,472.50
12	Changes in the depth of the concrete drainage pipe (RCP) due to the location of electrical power lines that feed into the Georgia Power substation. Contractor had to place RCP pipes at a lower depth to bypass the large electrical lines.	\$ 16,583.00

The following change orders pertain to the credits toward the project to help offset some of the other changes noted for Change Order #3.

PCO	Description	Amount.
16	Elimination of one of the boardwalk viewing platforms due to the amount of drilling that might occur.	\$ (4,164.38)
20	Elimination of the landscape trees. Other City programs and opportunities can help supplement the proposed trees on this project	\$ (61,957.15)

The total accumulation of all the change orders noted above will result in a Change Order cost of **\$ 388,600.32.**



Currently, the PATH Foundation is recommending the City of Sandy Springs consider approving Change Order #3 which will change the contract amount for the 2A Trail project. PATH will continue to work with City of Sandy Springs to see if we can identify other savings within the 2A Trail project to help offset the change order before you. Please let me know what additional information needs to be presented to City of Sandy Springs to address the change order request. You can call me on my mobile phone if need to reach me.

Sincerely,

A handwritten signature in blue ink, appearing to read "Pete V. Pellegrini", with a long horizontal line extending to the right.

Pete V Pellegrini- Project Manager
PATH Foundation
petevp@pathfoundation.org

CHANGE ORDER FORM**Date:** 11/16/23**Change Order Number:** 3**Project Number:** 20230120-02**Project Name:** Morgan Falls Connector Trail, Phase 2 (tba Springway Trail)**Contractor is directed to make the following changes to this contract:**

Support documentation for ten (10) proposed change orders, or PCO's are attached and listed as they occurred over the project timetable, chronologically. They are:

PCO # 2, 9, 10,12, 13, 14, 16, 17, 18, 19, and 20 .

Original contract amount	\$7,803,554.65
Net amount of previous change orders	\$139,004.06
Original contract amount plus/(minus) net change orders	\$7,942,558.71
Total amount of this change order	\$388,600.32
% change to total	4.89%
New contract amount including this change order	\$8,331,159.03

Owner: City of Sandy Springs Georgia**1 Galambos Way****Sandy Springs, Georgia 30328**

Eden Freeman, City Manager

Owner Name**Signature****Date****Contractor:** JHC Corporation

15 Fresh Bru Drive

Newnan, Ga. 30263

James H. Cook, President

Contractor Name**Signature****Date**

11/16/2023



jhc corporation

JHC CORPORATION

15 Fresh Bru Dr
Newnan, GA 30263
770.487.3258 tel
770.487.4254 fax

WWW.JHCCORPORATION.COM

November 16, 2023

City of Sandy Springs
1 Galambos Way
Sandy Springs, GA 30328

RE: Morgan Falls Phase 2 - Change Order #3

Dear Mr. Ciaccio,

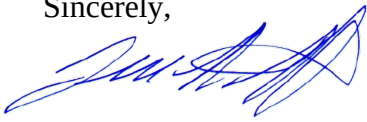
Please find a breakdown of the pending change order request below:

PCO	Description	Pending Amount
2	Mmcite furniture -Change from wood to metal finishes.	\$3,800.00
9	Boardwalk Bump outs for Georgia Power light poles.	\$67,969.39
10	Flume Extension at the Edgewater Apartments	\$2,472.50
12	RCP changes at Morgan Falls	\$16,583.00
13	Boardwalk Rock Drilling (July, August & September)	\$190,677.30
14	Concrete Rock discovered while burying pipe and had to be hauled off.	\$7,305.05
16	Credits from Backwoods Bridges for the elimination of Bump Out	(\$4,164.38)
17	Abutment Spread Footers	\$17,681.25
18	Pumping Lake Orkin to lower lake level	\$37,229.61
19	Boardwalk Rock Drilling (October)	\$111,003.75
20	Elimination of Trees & shrubs from Project SoV	(\$61,957.15)
	TOTAL for Change Order	\$388,600.32

At this time the project would have a total Change Order amount of:

Change Order 1	\$ 45,051.93
Change Order 2	\$ 93,952.13
Change Order 3	\$ 388,600.32
TOTAL to Date	\$527,604.38

Sincerely,



James H. Cook
President



SANDY SPRINGS
GEORGIA

FINANCIAL HIGHLIGHTS FY 2024
OCTOBER 31, 2023

UNAUDITED

NOTES TO THE FINANCIAL STATEMENTS
OCTOBER 31, 2023

Financial Overview / Highlights

- ▶ General Fund Revenues for the fiscal year are at 29.68% of the adopted budget. We are at 33.33% of the fiscal year.
- ▶ General Fund Expenditures for the fiscal year are at 22.14% of the adopted budget. We are at 33.33% of the fiscal year.

Variance Analysis

Account Name	YTD Actual	Annual Budget	% of Budget	Comments
Revenues - Fund 100				
Property Taxes	\$8,342,326	\$44,000,000	18.96%	
Motor Vehicle Tax	\$5,788	\$60,000	9.65%	<--These two will be adjusted as the rate at which the <-- old MVT phases out and the new TAVT increases
Motor Vehicle TAVT	\$1,237,158	\$4,000,000	30.93%	
Local Option Sales Tax	\$9,073,154	\$29,000,000	31.29%	
Business Occupational Tax	\$368,241	\$10,000,000	3.68%	
Insurance Premium Tax	\$0	\$8,500,000	0.00%	Payment normally received October of each year
Building Permits	\$620,722	\$2,300,000	26.99%	
Expenditures - Fund 100				
<u>All Departments</u>				
Workers Comp Insurance	\$476,895	\$924,108	51.61%	Includes all departments and is semi-annual



SANDY SPRINGS
GEORGIA

CASH AND INVESTMENTS
THROUGH PERIOD 04, OCTOBER FY 2024

11/15/2023

UNAUDITED

TRUIST

OPERATING ACCOUNT	\$24,123,403
COMMUNITY DEVELOPMENT ESCROW	2,441,323
POLICE - CUSTODIAL ESCROW	16,962
POLICE - FEDERAL FORFEITURE	365,240
POLICE - STATE SEIZED RESTRICTED	321,211
POLICE - STATE SEIZED UNRESTRICTED	215,739
POLICE - FEDERAL SEIZED TREASURY FUND	68,564
POLICE - FEDERAL SEIZED FUNDS US POSTAL SERVICES	105,185
HOTEL / MOTEL TAX ACCOUNT	429,130
COURT SERVICES	515,582
IMPACT FEE ACCOUNT	6,605,648
TREE FUND ACCOUNT	1,570,908
HOSPITALITY BOARD	2,098,520
TSPLOST FUND 2016 & 2021	71,726,314
DEVELOPMENT AUTHORITY MONEY MARKET ACCT	108,733
PAC OPERATING & EVENTS ACCOUNT	3,304,539
SANDY SPRINGS FOUNDATION, INC.	776
QUALIFIED LAW ENFORCEMENT FOUNDATION, INC.	39,490
TOTAL TRUIST	\$114,057,268

GEORGIA FUND ONE	\$122,290,946
US BANK - SINKING FUND	242
TOTAL INVESTMENT ACCOUNTS	\$122,291,188

TOTAL CASH AND CASH EQUIVALENTS	\$236,348,456
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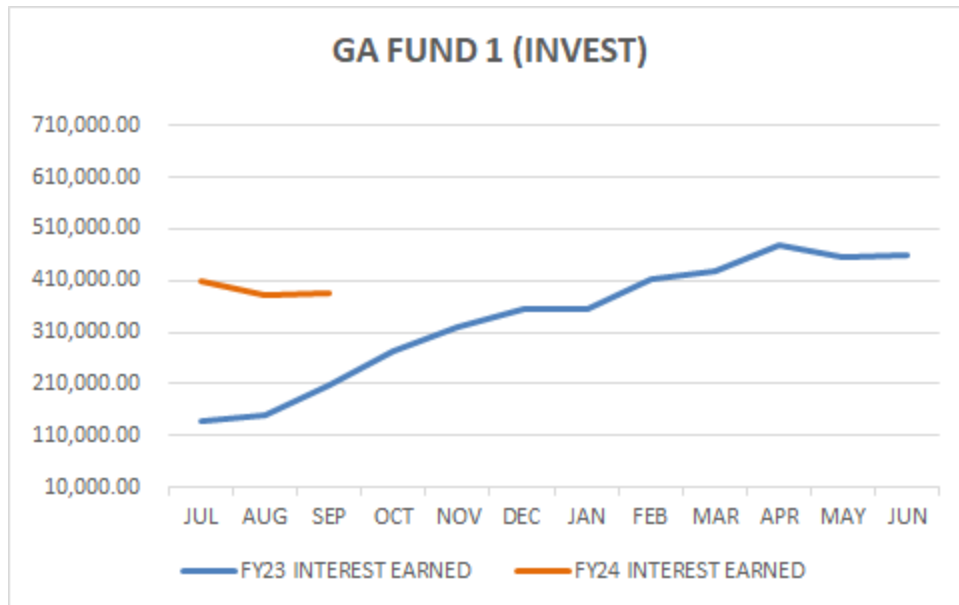
GA FUND 1 (INVEST)

PERIOD	FY23 AVAILABLE BALANCE	FY23 INTEREST EARNED	FY23 INTEREST RATE	FY24 AVAILABLE BALANCE	FY24 INTEREST EARNED	FY24 INTEREST RATE
JUL	75,333,211.29	136,539.16	2.13404%	92,694,736.00	407,759.43	5.35630%
AUG	77,749,631.87	151,419.63	2.36949%	78,282,273.16	382,760.18	5.37012%
SEP	86,011,180.07	209,619.21	2.86951%	84,351,575.42	385,644.76	5.38301%
OCT	92,759,853.57	273,222.41	3.58367%			
NOV	96,029,713.57	319,828.59	3.92142%			
DEC	99,268,032.86	354,139.61	4.20045%			
JAN	103,071,625.00	355,337.93	4.49404%			
FEB	106,083,869.65	412,898.39	4.58274%			
MAR	109,343,391.46	427,222.57	4.75372%			
APR	112,487,284.98	477,342.24	4.99640%			
MAY	107,857,213.82	453,947.14	5.12068%			
JUN	103,879,281.32	459,755.36	5.21110%			

TOTAL

4,031,272.24

1,176,164.37



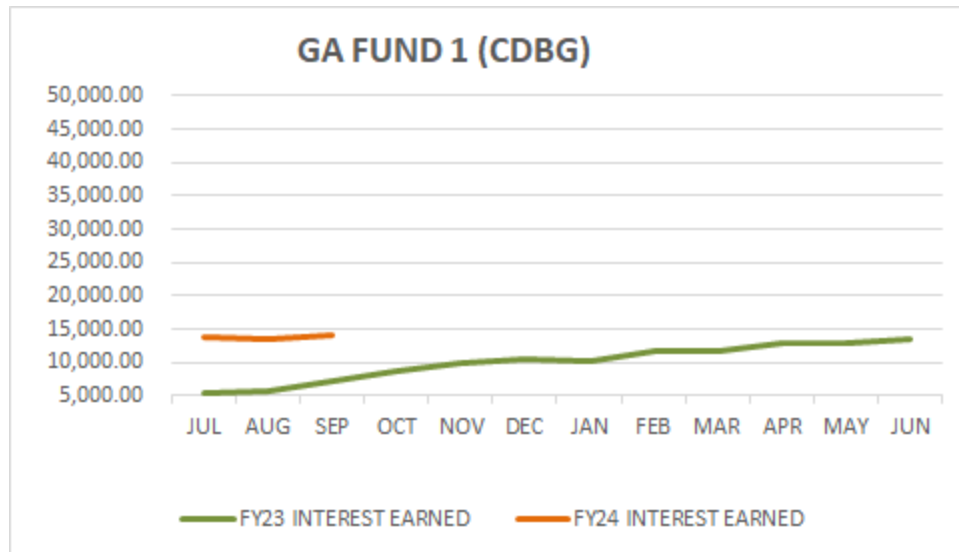
GA FUND 1 (CDBG)

PERIOD	FY23 AVAILABLE BALANCE	FY23 INTEREST EARNED	FY23 INTEREST RATE	FY24 AVAILABLE BALANCE	FY24 INTEREST EARNED	FY24 INTEREST RATE
JUL	2,940,955.82	5,330.39	2.13404%	3,075,193.23	13,926.28	5.35630%
AUG	2,946,286.21	5,737.98	2.36949%	3,088,766.51	13,573.28	5.37012%
SEP	2,952,024.19	7,194.42	2.86951%	3,088,766.51	14,121.45	5.38301%
OCT	2,959,218.61	8,716.32	3.58367%			
NOV	2,977,819.69	9,884.76	3.92142%			
DEC	2,977,819.69	10,623.40	4.20045%			
JAN	2,988,443.09	10,302.61	4.49404%			
FEB	2,998,745.70	11,671.68	4.58274%			
MAR	3,010,417.38	11,762.19	4.75371%			
APR	3,022,179.57	12,824.68	4.99640%			
MAY	3,035,004.25	12,773.66	5.12068%			
JUN	3,047,777.91	13,489.04	5.21109%			

TOTAL

120,311.13

41,621.01



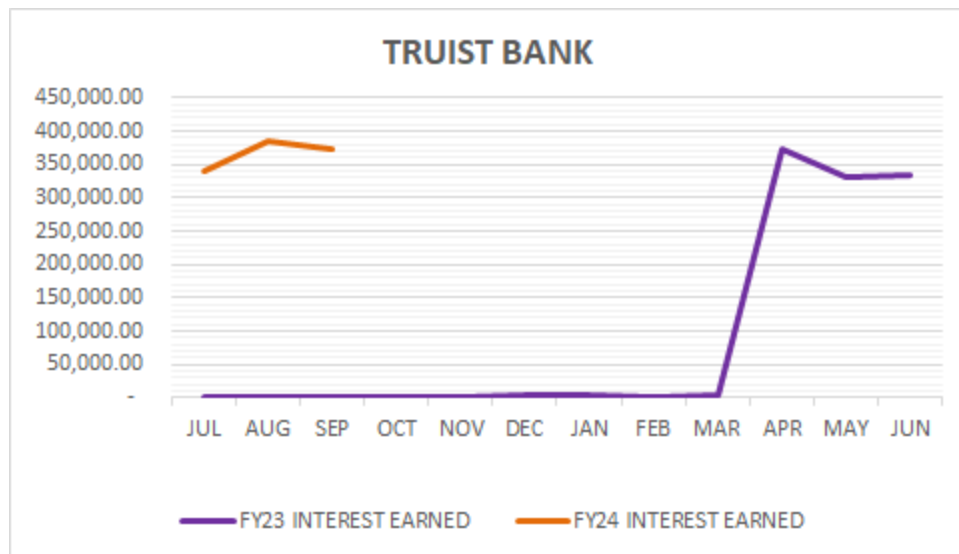
Truist Bank

PERIOD	FY23 AVAILABLE BALANCE	FY23 INTEREST EARNED	FY23 INTEREST RATE	FY24 AVAILABLE BALANCE	FY24 INTEREST EARNED	FY24 INTEREST RATE
JUL	66,793,131.33	2,269.13	4.000%	95,413,369.65	340,351.25	4.200%
AUG	77,777,112.71	2,642.29	4.000%	103,278,264.62	385,949.46	4.400%
SEP	71,814,757.65	2,361.03	4.000%	103,469,736.01	374,191.92	4.400%
OCT	64,462,005.92	2,189.94	4.000%			
NOV	72,124,407.26	2,371.21	4.000%			
DEC	83,174,399.05	2,825.65	4.000%			
JAN	87,500,423.99	2,972.61	4.000%			
FEB	82,686,448.57	2,537.22	4.000%			
MAR	83,364,284.72	2,832.10	4.000%			
APR	113,079,388.98	371,767.85	4.000%			
MAY	97,539,214.14	331,366.09	4.000%			
JUN	96,586,585.91	333,422.18	4.200%			

TOTAL

1,059,557.30

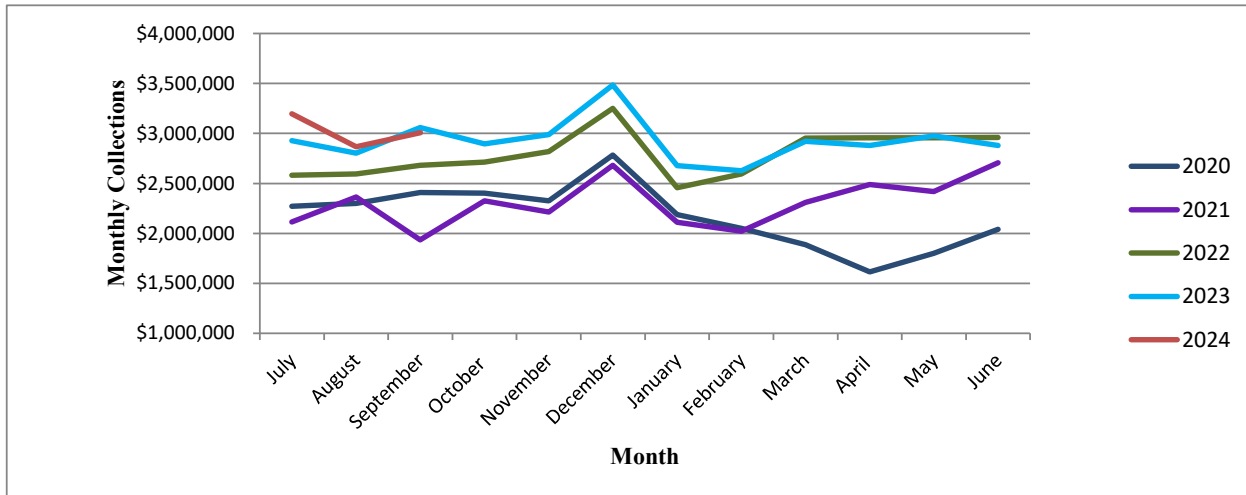
1,100,492.63



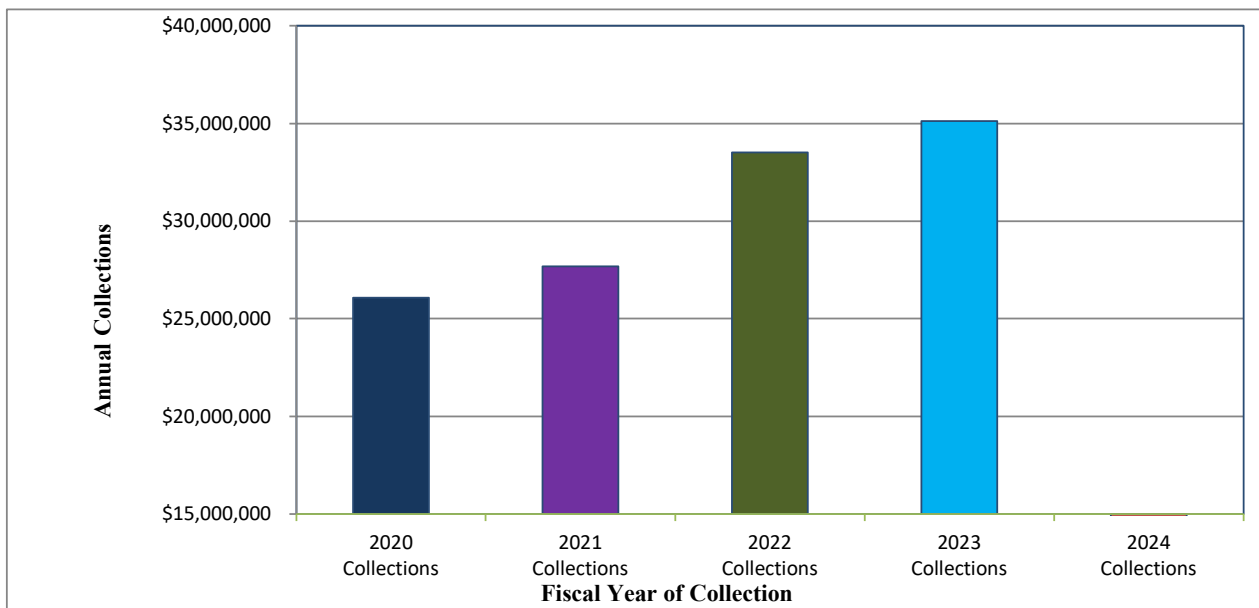
**LOCAL OPTION SALES TAX COLLECTIONS
THROUGH PERIOD 04, OCTOBER FY 2024**

Month	2020 Collections	2021 Collections	2022 Collections	2023 Collections	2024 Collections	% Change from Prior Year
July	\$2,271,667	\$2,112,938	\$2,582,424	\$2,927,024	\$3,197,363	9.24%
August	2,300,996	2,364,510	2,595,359	2,802,887	2,867,203	2.29%
September	2,407,613	1,934,144	2,681,668	3,057,481	3,008,588	-1.60%
October	2,401,716	2,325,366	2,712,731	2,895,773		
November	2,326,390	2,214,592	2,817,297	2,987,710		
December	2,782,971	2,681,846	3,248,894	3,482,808		
January	2,188,945	2,111,802	2,457,273	2,678,782		
February	2,051,568	2,020,770	2,595,963	2,626,721		
March	1,886,719	2,308,276	2,953,513	2,920,265		
April	1,615,942	2,489,800	2,954,959	2,879,512		
May	1,800,673	2,417,257	2,956,023	2,976,133		
June	2,040,463	2,705,025	2,958,293	2,878,988		
	\$26,075,662	\$27,686,326	\$33,514,398	\$35,114,083	\$9,073,154	-74.16%

MONTHLY COLLECTIONS



ANNUAL COLLECTIONS



**GENERAL FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
100-0000-90-311100	CURRENT YEAR PROPERTY TAXES	7,665,854	8,342,326	44,000,000	18.96 %
100-0000-90-311310	MOTOR VEHICLE	4,518	15,788	60,000	26.31 %
100-0000-90-311315	MOTOR VEHICLE TAVT FEE	369,539	1,237,158	4,000,000	30.93 %
100-0000-90-311340	INTANGIBLES	45,569	130,546	450,000	29.01 %
100-0000-90-311600	REAL ESTATE TRANSFER TAX	42,780	84,932	250,000	33.97 %
100-0000-90-311710	ELECTRIC FRANCHISE TAX	-	-	6,100,000	- %
100-0000-90-311730	GAS FRANCHISE TAX	238,876	238,876	800,000	29.86 %
100-0000-90-311750	CABLE TV FRANCHISE TAX	312,148	312,148	1,300,000	24.01 %
100-0000-90-311760	TELEPHONE FRANCHISE TAX	33,081	33,081	135,000	24.50 %
100-0000-90-311790	SOLID WASTE FRANCHISE TAX	132,411	141,875	600,000	23.65 %
100-0000-90-313100	LOCAL OPTION SALES TAX	3,008,588	9,073,154	29,000,000	31.29 %
100-0000-90-314200	ALCOHOLIC BEVERAGE EXCISE	81,548	257,366	900,000	28.60 %
100-0000-90-314300	EXCISE MIXED DRINK TAX	54,128	184,847	500,000	36.97 %
100-0000-90-316100	BUSINESS & OCCUPATION TAX	56,591	368,241	10,000,000	3.68 %
100-0000-90-316110	BUSINESS AUDIT REVENUE	-	-	25,000	- %
100-0000-90-316200	INSURANCE PREMIUM TAX	9,585,852	9,585,852	8,500,000	112.77 %
	TOTAL TAXES	21,631,483	30,006,191	106,620,000	28.14 %
100-0000-90-321100	ALCOHOLIC BEVERAGE LIC	73,575	99,525	720,000	13.82 %
100-0000-90-321910	OTHER LICENSES AND PERMITS	6,406	29,322	60,000	48.87 %
100-0000-60-322210	PLANNING/ZONING FEES	4,331	18,624	65,000	28.65 %
100-0000-60-322215	DEVELOPMENT REVIEW FEE	22,413	77,483	225,000	34.44 %
100-0000-60-323120	BUILDING PERMITS	162,010	620,722	2,300,000	26.99 %
100-0000-60-323130	PLUMBING PERMITS	-	-	3,000	- %
100-0000-60-323140	ELECTRICAL PERMITS	-	-	6,000	- %
100-0000-60-323160	HVAC PERMITS	-	-	18,000	- %
100-0000-60-323920	BLDG REINSPECTION FEE	-	75	2,000	3.75 %
	TOTAL LICENSES & PERMITS	268,735	845,751	3,399,000	24.88 %
100-0000-30-342900	FALSE ALARM FEES	500	851	15,000	5.67 %
100-0000-30-342910	OTHER PUBLIC SAFETY FEES	-	15,000	-	- %
100-0000-40-343300	STATE ROAD MAINTENANCE FEES	11,760	47,040	141,120	33.33 %
100-0000-10-346900	SPECIAL EVENT FEES	1,350	8,850	-	- %
100-0000-50-347500	RECREATION PRG FEES-GYMNASTICS	-	-	40,000	- %
100-0000-50-347501	RECREATION PRG FEES-ATHL LEIS	4,927	18,985	50,000	37.97 %
100-0000-50-347900	SSTC CONTRACT	-	25,000	120,000	20.83 %
100-0000-50-347910	FACILITY RENTALS	14,655	62,435	135,000	46.25 %
	TOTAL CHARGES & FEES	33,192	178,161	501,120	35.55 %
100-0000-20-351170	MUNICIPAL COURT	177,558	858,410	2,500,000	34.34 %
	TOTAL FINES & FORFEITURES	177,558	858,410	2,500,000	34.34 %
100-0000-90-361000	INTEREST REVENUE	759,837	2,276,657	3,000,000	75.89 %
	TOTAL INVESTMENT INCOME	759,837	2,276,657	3,000,000	75.89 %
100-0000-90-349900	OTHER CHGS FOR SERVICES	7,282	22,253	45,000	49.45 %
100-0000-40-381000	RENTAL REVENUE	12,429	105,193	300,000	35.06 %
100-0000-90-389000	MISCELLANEOUS REVENUE	20,829	152,019	200,000	76.01 %
100-0000-60-389100	PERMIT TECHNOLOGY FEE	5,800	17,415	35,000	49.76 %
100-0000-90-389200	INSURANCE REIMBURSEMENTS	500	15,635	75,000	20.85 %
	TOTAL MISCELLANEOUS	46,840	312,515	655,000	47.71 %

**GENERAL FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
100-0000-90-391275	TRANSFER IN FROM HOTEL MOTEL	122,595	405,902	1,313,760	30.90 %
100-0000-90-391280	TRANSFER IN FROM MVRET FUND	8,771	26,148	80,000	32.69 %
100-0000-90-391840	TRANSFER IN FROM DEV AUTH	-	-	450,000	- %
100-0000-90-392100	SALE OF ASSETS	10,055	47,375	-	- %
	TOTAL OTHER FINANCING SOURCES	141,421	479,425	1,843,760	26.00 %
100-0000-40-331100	FEDERAL MATCHING GRANTS	223,951	223,951	-	- %
	TOTAL OTHER REVENUES	223,951	223,951	-	- %
	TOTAL REVENUES	\$23,283,017	\$35,181,062	\$118,518,880	29.68 %

**GENERAL FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
CITY COUNCIL EXPENDITURES					
100-1310-10-511100	REGULAR SALARIES	-	33,000	198,000	16.67 %
100-1310-10-512104	LIFE INSURANCE	71	284	997	28.44 %
100-1310-10-512200	SOCIAL SECURITY	-	1,809	12,276	14.74 %
100-1310-10-512300	MEDICARE	-	423	2,871	14.74 %
100-1310-10-512600	UNEMPLOYMENT TAX	-	5	700	0.71 %
100-1310-10-512700	WORKERS' COMPENSATION	-	206	708	29.09 %
Salaries & Benefits		71	35,727	215,552	16.57 %
100-1310-10-523200	COMMUNICATIONS	-	1,040	4,800	21.67 %
100-1310-10-523500	TRAVEL	-	4,067	10,000	40.67 %
100-1310-10-523600	DUES & FEES	5,000	29,309	37,000	79.21 %
100-1310-10-523700	EDUCATION/TRAINING	-	3,416	7,500	45.55 %
100-1310-10-531100	GENERAL OPERATING SUPPLIES	-	120	2,000	6.00 %
100-1310-10-531300	HOSPITALITY	1,342	2,013	7,500	26.84 %
Operations & Capital		6,342	39,964	68,800	58.09 %
TOTAL CITY COUNCIL		6,413	75,691	284,352	26.62 %

**GENERAL FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
CITY MANAGER EXPENDITURES					
100-1320-10-511100	REGULAR SALARIES	55,450	208,495	773,861	26.94 %
100-1320-10-511110	BONUSES	-	-	19,000	- %
100-1320-10-512101	HEALTH INSURANCE	4,201	16,806	92,041	18.26 %
100-1320-10-512102	DISABILITY INSURANCE	209	836	3,169	26.37 %
100-1320-10-512103	DENTAL INSURANCE	253	1,013	5,688	17.81 %
100-1320-10-512104	LIFE INSURANCE	408	1,632	5,651	28.87 %
100-1320-10-512200	SOCIAL SECURITY	2,007	8,222	49,157	16.73 %
100-1320-10-512300	MEDICARE	787	2,960	11,496	25.75 %
100-1320-10-512401	RETIREMENT 401A	6,717	19,387	113,402	17.10 %
100-1320-10-512402	401A RETIREMENT-457 MATCH	1,254	6,776	37,534	18.05 %
100-1320-10-512600	UNEMPLOYMENT TAX	-	-	800	- %
100-1320-10-512700	WORKERS' COMPENSATION	-	970	2,500	38.78 %
Salaries & Benefits		71,287	267,096	1,114,299	23.97 %
100-1320-10-523200	COMMUNICATIONS	-	446	2,028	22.01 %
100-1320-10-523400	PRINTING & BINDING	-	-	500	- %
100-1320-10-523500	TRAVEL	-	-	6,200	- %
100-1320-10-523600	DUES & FEES	-	4,980	7,333	67.92 %
100-1320-10-523700	EDUCATION/TRAINING	-	1,050	5,105	20.57 %
100-1320-10-531100	GENERAL OPERATING SUPPLIES	-	3,771	5,000	75.42 %
100-1320-10-531300	HOSPITALITY	-	766	4,000	19.16 %
Operations & Capital		-	11,014	30,166	36.51 %
TOTAL CITY MANAGER		71,287	278,110	1,144,465	24.30 %

**GENERAL FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
CITY CLERK EXPENDITURES					
100-1330-10-511100	REGULAR SALARIES	25,795	94,082	333,503	28.21 %
100-1330-10-511110	BONUSES	-	-	10,200	- %
100-1330-10-512101	HEALTH INSURANCE	4,265	17,061	56,770	30.05 %
100-1330-10-512102	DISABILITY INSURANCE	102	407	2,535	16.04 %
100-1330-10-512103	DENTAL INSURANCE	202	968	3,401	28.47 %
100-1330-10-512104	LIFE INSURANCE	208	832	2,499	33.28 %
100-1330-10-512200	SOCIAL SECURITY	1,484	5,409	20,677	26.16 %
100-1330-10-512300	MEDICARE	347	1,265	4,836	26.16 %
100-1330-10-512401	RETIREMENT 401A	3,095	9,476	40,020	23.68 %
100-1330-10-512402	401A RETIREMENT-457 MATCH	1,238	4,509	16,675	27.04 %
100-1330-10-512600	UNEMPLOYMENT TAX	-	-	600	- %
100-1330-10-512700	WORKERS' COMPENSATION	-	443	1,600	27.66 %
Salaries & Benefits		36,737	134,450	493,316	27.25 %
100-1330-10-521300	TECHNICAL SERVICES	-	70,242	130,170	53.96 %
100-1330-10-523200	COMMUNICATIONS	-	529	2,500	21.15 %
100-1330-10-523300	ADVERTISING	-	-	2,200	- %
100-1330-10-523500	TRAVEL	-	55	3,500	1.58 %
100-1330-10-523600	DUES & FEES	75	929	2,300	40.39 %
100-1330-10-523700	EDUCATION/TRAINING	-	1,050	3,450	30.43 %
100-1330-10-531100	GENERAL OPERATING SUPPLIES	-	191	2,000	9.56 %
100-1330-10-531270	GASOLINE	-	-	1,000	- %
100-1330-10-531300	HOSPITALITY	-	367	500	73.35 %
Operations & Capital		75	73,363	147,620	49.70 %
TOTAL CITY CLERK		36,812	207,814	640,936	32.42 %

**GENERAL FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
FINANCE EXPENDITURES					
100-1500-10-511100	REGULAR SALARIES	135,752	477,019	1,829,901	26.07 %
100-1500-10-511110	BONUSES	-	-	34,475	- %
100-1500-10-512101	HEALTH INSURANCE	12,495	49,979	211,452	23.64 %
100-1500-10-512102	DISABILITY INSURANCE	506	2,022	13,307	15.20 %
100-1500-10-512103	DENTAL INSURANCE	629	2,516	10,397	24.20 %
100-1500-10-512104	LIFE INSURANCE	1,035	4,140	14,419	28.72 %
100-1500-10-512200	SOCIAL SECURITY	8,264	29,131	113,454	25.68 %
100-1500-10-512300	MEDICARE	1,933	6,813	26,534	25.68 %
100-1500-10-512401	RETIREMENT 401A	14,559	43,231	219,588	19.69 %
100-1500-10-512402	401A RETIREMENT-457 MATCH	6,045	21,978	91,495	24.02 %
100-1500-10-512600	UNEMPLOYMENT TAX	62	62	3,500	1.76 %
100-1500-10-512700	WORKERS' COMPENSATION	-	3,204	6,000	53.41 %
Salaries & Benefits		181,277	640,096	2,574,522	24.86 %
100-1500-10-521200	PROFESSIONAL SERVICES	624	1,700	30,000	5.67 %
100-1500-10-521210	PROF SVCS-AUDIT	32,000	37,000	70,000	52.86 %
100-1500-10-521300	TECHNICAL SERVICES	-	177,792	467,860	38.00 %
100-1500-10-522210	REP & MAINT-EQUIPMENT	-	-	2,600	- %
100-1500-10-523200	COMMUNICATIONS	-	826	3,400	24.30 %
100-1500-10-523300	ADVERTISING	-	5,450	8,250	66.06 %
100-1500-10-523400	PRINTING & BINDING	831	831	4,500	18.46 %
100-1500-10-523500	TRAVEL	-	-	5,000	- %
100-1500-10-523600	DUES & FEES	544	1,373	9,135	15.03 %
100-1500-10-523700	EDUCATION/TRAINING	-	1,002	14,500	6.91 %
100-1500-10-523900	CONTRACTUAL SERVICES	1,792	6,344	14,600	43.45 %
100-1500-10-523955	BANK SERVICE CHARGES	15	-	900	- %
100-1500-10-531100	GENERAL OPERATING SUPPLIES	212	770	5,300	14.53 %
100-1500-10-531300	HOSPITALITY	36	185	2,000	9.23 %
100-1500-10-531750	UNIFORMS	-	-	2,000	- %
100-1500-10-542400	COMPUTER EQUIPMENT	-	-	3,500	- %
Operations & Capital		36,054	233,272	643,545	36.25 %
TOTAL FINANCE		217,332	873,367	3,218,067	27.14 %

**GENERAL FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
LEGAL SERVICES EXPENDITURES					
100-1530-10-511100	SALARIES	20,787	74,986	263,475	28.46 %
100-1530-10-511110	BONUSES	-	-	6,500	- %
100-1530-10-512101	HEALTH INSURANCE	2,614	10,456	51,393	20.35 %
100-1530-10-512102	DISABILITY INSURANCE	75	385	1,267	30.41 %
100-1530-10-512103	DENTAL INSURANCE	141	566	3,290	17.20 %
100-1530-10-512104	LIFE INSURANCE	137	720	2,322	31.01 %
100-1530-10-512200	SOCIAL SECURITY	1,258	4,493	16,335	27.51 %
100-1530-10-512300	MEDICARE	294	1,051	3,820	27.51 %
100-1530-10-512401	401A RETIREMENT	2,436	7,463	31,617	23.60 %
100-1530-10-512402	401A RETIREMENT-457 MATCH	1,015	3,700	13,174	28.09 %
100-1530-10-512600	UNEMPLOYMENT TAX	-	-	400	- %
100-1530-10-512700	WORKERS' COMPENSATION	-	311	750	41.53 %
Salaries & Benefits		28,757	104,133	394,343	26.41 %
100-1530-10-521250	PROF SVCS-LEGAL	11,667	157,493	600,000	26.25 %
100-1530-10-521255	PROF SVCS-LITIGATION	2,289	23,099	600,000	3.85 %
100-1530-10-523200	COMMUNICATIONS	-	242	800	30.23 %
100-1530-10-523600	DUES & FEES	-	103	1,500	6.86 %
100-1530-10-523700	EDUCATION/TRAINING	-	319	2,500	12.76 %
100-1530-10-531100	GENERAL SUPPLIES & MATLS	-	993	1,500	66.19 %
100-1530-10-531300	HOSPITALITY	-	-	500	- %
Operations & Capital		13,956	182,248	1,206,800	15.10 %
TOTAL LEGAL SERVICES		42,713	286,381	1,601,143	17.89 %

**GENERAL FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
INFORMATION SERVICES EXPENDITURES					
100-1535-10-511100	SALARIES	133,616	463,811	1,841,614	25.19 %
100-1535-10-511110	BONUSES	-	-	27,900	- %
100-1535-10-512101	HEALTH INSURANCE	16,554	64,767	295,597	21.91 %
100-1535-10-512102	DISABILITY INSURANCE	505	2,092	10,773	19.42 %
100-1535-10-512103	DENTAL INSURANCE	737	2,893	14,150	20.44 %
100-1535-10-512104	LIFE INSURANCE	1,033	4,280	14,717	29.08 %
100-1535-10-512200	SOCIAL SECURITY	7,983	27,698	114,180	24.26 %
100-1535-10-512300	MEDICARE	1,867	6,478	26,703	24.26 %
100-1535-10-512401	401A RETIREMENT	15,434	44,327	220,994	20.06 %
100-1535-10-512402	401A RETIREMENT-457 MATCH	6,075	20,779	92,081	22.57 %
100-1535-10-512600	UNEMPLOYMENT TAX	44	51	3,000	1.68 %
100-1535-10-512700	WORKERS' COMPENSATION	-	2,813	5,500	51.14 %
Salaries & Benefits		183,847	639,987	2,667,209	23.99 %
100-1535-10-521300	TECHNICAL SERVICES	35,210	542,802	765,700	70.89 %
100-1535-10-521310	TECHNICAL SERVICES-SECURITY	8,100	118,740	218,300	54.39 %
100-1535-10-522320	EQUIPMENT OPERATING LEASE	3,592	6,910	81,000	8.53 %
100-1535-10-523200	COMMUNICATIONS	-	2,747	11,900	23.08 %
100-1535-10-523500	TRAVEL	-	1,714	11,200	15.30 %
100-1535-10-523600	DUES & FEES	-	902	5,000	18.05 %
100-1535-10-523700	EDUCATION/TRAINING	-	13,918	26,300	52.92 %
100-1535-10-523900	CONTRACTUAL SERVICES	9,080	12,152	31,000	39.20 %
100-1535-10-531100	GENERAL SUPPLIES & MATLS	-	99	4,000	2.48 %
100-1535-10-531600	SMALL TOOLS & EQUIPMENT	-	459	20,000	2.30 %
100-1535-10-531750	UNIFORMS	-	-	1,500	- %
100-1535-10-542400	COMPUTER EQUIPMENT	-	-	10,000	- %
Operations & Capital		55,982	700,444	1,185,900	59.06 %
TOTAL INFORMATION SERVICES		239,829	1,340,430	3,853,109	34.79 %

**GENERAL FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
HUMAN RESOURCES EXPENDITURES					
100-1540-10-511100	SALARIES	30,772	112,069	397,992	28.16 %
100-1540-10-511110	BONUSES	-	-	11,300	- %
100-1540-10-512101	HEALTH INSURANCE	5,759	24,194	84,294	28.70 %
100-1540-10-512102	DISABILITY INSURANCE	121	485	2,535	19.14 %
100-1540-10-512103	DENTAL INSURANCE	309	1,305	4,566	28.57 %
100-1540-10-512104	LIFE INSURANCE	248	993	2,984	33.29 %
100-1540-10-512200	SOCIAL SECURITY	1,863	6,781	24,676	27.48 %
100-1540-10-512300	MEDICARE	436	1,586	5,771	27.48 %
100-1540-10-512401	401A RETIREMENT	3,689	11,298	47,759	23.66 %
100-1540-10-512402	401A RETIREMENT-457 MATCH	794	2,867	19,900	14.41 %
100-1540-10-512600	UNEMPLOYMENT TAX	-	-	800	- %
100-1540-10-512700	WORKERS' COMPENSATION	-	497	900	55.22 %
Salaries & Benefits		43,991	162,076	603,477	26.86 %
100-1540-10-521200	PROFESSIONAL SERVICES	21,905	69,546	229,250	30.34 %
100-1540-10-523200	COMMUNICATIONS	-	544	1,500	36.25 %
100-1540-10-523300	ADVERTISING	-	-	2,000	- %
100-1540-10-523500	TRAVEL	-	-	5,000	- %
100-1540-10-523600	DUES & FEES	-	-	2,600	- %
100-1540-10-523700	EDUCATION/TRAINING	-	525	56,000	0.94 %
100-1540-10-531100	GENERAL SUPPLIES & MATLS	-	954	3,000	31.80 %
100-1540-10-531300	HOSPITALITY	-	61	12,000	0.51 %
Operations & Capital		21,905	71,630	311,350	23.01 %
TOTAL HUMAN RESOURCES		65,896	233,705	914,827	25.55 %

**GENERAL FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
FACILITIES MANAGEMENT EXPENDITURES					
100-1565-10-511100	SALARIES	82,323	291,278	1,183,398	24.61 %
100-1565-10-511110	BONUSES	-	-	26,600	- %
100-1565-10-512101	HEALTH INSURANCE	11,341	42,881	198,355	21.62 %
100-1565-10-512102	DISABILITY INSURANCE	337	1,258	10,773	11.68 %
100-1565-10-512103	DENTAL INSURANCE	598	2,382	9,603	24.81 %
100-1565-10-512104	LIFE INSURANCE	691	2,575	9,615	26.78 %
100-1565-10-512200	SOCIAL SECURITY	5,013	17,781	73,371	24.23 %
100-1565-10-512300	MEDICARE	1,172	4,158	17,159	24.23 %
100-1565-10-512401	401A RETIREMENT	9,408	26,363	142,008	18.56 %
100-1565-10-512402	401A RETIREMENT-457 MATCH	3,920	13,743	59,170	23.23 %
100-1565-10-512600	UNEMPLOYMENT TAX	36	72	3,200	2.24 %
100-1565-10-512700	WORKERS' COMPENSATION	-	8,842	21,000	42.11 %
Salaries & Benefits		114,841	411,334	1,754,252	23.45 %
100-1565-10-521200	PROFESSIONAL SERVICES	4,863	15,327	64,696	23.69 %
100-1565-10-521300	TECHNICAL SERVICES	-	92,667	141,746	65.38 %
100-1565-10-522100	CLEANING SERVICES	22,525	67,575	331,614	20.38 %
100-1565-10-522110	GARBAGE DISPOSAL	6,262	23,531	83,000	28.35 %
100-1565-10-522210	REP & MAINT-EQUIPMENT	44,684	187,697	450,150	41.70 %
100-1565-10-522220	REP & MAINT-BUILDINGS	105,284	348,238	1,355,408	25.69 %
100-1565-10-522230	REP & MAINT-VEHICLES	-	80	5,000	1.59 %
100-1565-10-522310	BUILDING OPERATING LEASE	31,203	124,811	391,653	31.87 %
100-1565-10-522320	EQUIPMENT OPERATING LEASE	1,815	11,005	34,000	32.37 %
100-1565-10-523200	COMMUNICATIONS	-	2,387	9,990	23.89 %
100-1565-10-523250	POSTAGE	1,457	5,165	39,000	13.24 %
100-1565-10-523700	EDUCATION/TRAINING	-	-	15,500	- %
100-1565-10-523900	CONTRACTUAL SERVICES	28,008	86,904	334,887	25.95 %
100-1565-10-531100	GENERAL OPERATING SUPPLIES	5,818	23,959	150,000	15.97 %
100-1565-10-531210	WATER	-	72,816	359,272	20.27 %
100-1565-10-531220	NATURAL GAS	-	26,816	128,935	20.80 %
100-1565-10-531230	ELECTRICITY	-	212,606	846,354	25.12 %
100-1565-10-531270	GASOLINE	-	694	5,000	13.88 %
100-1565-10-531600	SMALL TOOLS & EQUIPMENT	74	467	10,000	4.67 %
100-1565-10-531750	UNIFORMS	399	1,869	12,000	15.57 %
100-1565-10-541200	SITE IMPROVEMENTS	-	83,643	331,000	25.27 %
100-1565-10-542100	MACHINERY & EQUIPMENT	-	-	68,141	- %
100-1565-10-542400	COMPUTER EQUIPMENT	-	-	5,000	- %
100-1565-10-579000	CONTINGENCIES	-	-	100,000	- %
Operations & Capital		252,392	1,388,255	5,272,346	26.33 %
TOTAL FACILITIES MANAGEMENT		367,233	1,799,589	7,026,598	25.61 %

**GENERAL FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
COMMUNICATIONS EXPENDITURES					
100-1570-10-511100	SALARIES	54,579	201,069	797,058	25.23 %
100-1570-10-511110	BONUSES	-	-	13,650	- %
100-1570-10-512101	HEALTH INSURANCE	4,776	24,452	103,468	23.63 %
100-1570-10-512102	DISABILITY INSURANCE	220	881	4,436	19.86 %
100-1570-10-512103	DENTAL INSURANCE	270	1,286	6,148	20.92 %
100-1570-10-512104	LIFE INSURANCE	429	1,716	6,280	27.32 %
100-1570-10-512200	SOCIAL SECURITY	3,353	12,314	49,418	24.92 %
100-1570-10-512300	MEDICARE	784	2,880	11,557	24.92 %
100-1570-10-512401	401A RETIREMENT	6,195	19,248	95,647	20.12 %
100-1570-10-512402	401A RETIREMENT-457 MATCH	2,440	9,764	39,853	24.50 %
100-1570-10-512600	UNEMPLOYMENT TAX	-	-	1,200	- %
100-1570-10-512700	WORKERS' COMPENSATION	-	1,501	3,000	50.03 %
Salaries & Benefits		73,047	275,111	1,131,715	24.31 %
100-1570-10-521200	PROF SERV - PUBLIC RELATIONS	8,529	53,591	121,000	44.29 %
100-1570-10-521201	PROF SVCS-GOVERNMENT SERVICES	-	154,616	619,000	24.98 %
100-1570-10-523200	COMMUNICATIONS	-	1,356	5,566	24.37 %
100-1570-10-523300	ADVERTISING	-	8,252	25,000	33.01 %
100-1570-10-523400	PRINTING & BINDING	981	1,245	7,500	16.60 %
100-1570-10-523500	TRAVEL	-	-	2,250	- %
100-1570-10-523600	DUES & FEES	-	139	2,250	6.17 %
100-1570-10-523700	EDUCATION/TRAINING	-	175	8,000	2.19 %
100-1570-10-523900	CONTRACTUAL SERVICES	-	25,437	65,560	38.80 %
100-1570-10-523905	WEBSITE ENHANCEMENTS	-	36,537	190,000	19.23 %
100-1570-10-531100	GENERAL SUPPLIES & MATLS	-	642	15,000	4.28 %
100-1570-10-531270	GASOLINE	-	-	500	- %
100-1570-10-531300	HOSPITALITY	-	-	5,000	- %
100-1570-10-542400	COMPUTER EQUIPMENT	7,188	7,188	22,750	31.60 %
Operations & Capital		16,698	289,178	1,089,376	26.55 %
TOTAL COMMUNICATIONS		89,745	564,289	2,221,091	25.41 %

**GENERAL FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
GENERAL ADMINISTRATION EXPENDITURES					
100-1595-10-511200	PART-TIME/TEMP EMPLOYEES	-	-	50,000	- %
100-1595-10-512200	SOCIAL SECURITY	-	-	3,100	- %
100-1595-10-512300	MEDICARE	-	-	725	- %
100-1595-10-512500	TUITION REIMBURSEMENT	7,693	7,693	50,000	15.39 %
100-1595-10-512600	UNEMPLOYMENT TAX	-	-	250	- %
100-1595-10-512700	WORKERS' COMPENSATION	-	-	50	- %
Salaries & Benefits		7,693	7,693	104,125	7.39 %
100-1595-10-521200	PROFESSIONAL SERVICES	56,553	148,933	196,550	75.77 %
100-1595-10-521240	PROF SVCS-NON-PROFITS	13,954	195,829	775,000	25.27 %
100-1595-10-523100	PROPERTY & LIABILITY INS	-	1,517,029	1,513,238	100.25 %
100-1595-10-523200	COMMUNICATIONS	5,516	23,452	80,000	29.32 %
100-1595-10-531100	GENERAL SUPPLIES & MATLS	-	-	25,000	- %
100-1595-10-572000	PAYMENTS TO OTHER AGENCIES	-	-	225,000	- %
100-1595-10-579000	CONTINGENCIES	-	-	300,000	- %
100-1595-10-579010	CITY MANAGER CONTINGENCIES	-	-	143,450	- %
Operations & Capital		76,022	1,885,243	3,258,238	57.86 %
TOTAL GENERAL ADMINISTRATION		83,715	1,892,936	3,362,363	56.30 %

**GENERAL FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
MUNICIPAL COURT EXPENDITURES					
100-2650-20-511100	REGULAR SALARIES	47,859	182,352	691,515	26.37 %
100-2650-20-511110	BONUSES	-	-	19,950	- %
100-2650-20-512101	HEALTH INSURANCE	5,446	23,411	111,764	20.95 %
100-2650-20-512102	DISABILITY INSURANCE	190	789	6,337	12.45 %
100-2650-20-512103	DENTAL INSURANCE	206	888	4,261	20.84 %
100-2650-20-512104	LIFE INSURANCE	389	1,616	5,375	30.07 %
100-2650-20-512200	SOCIAL SECURITY	2,873	10,977	42,874	25.60 %
100-2650-20-512300	MEDICARE	672	2,567	10,027	25.60 %
100-2650-20-512401	RETIREMENT 401A	5,691	14,668	82,982	17.68 %
100-2650-20-512402	401A RETIREMENT-457 MATCH	2,125	7,070	34,576	20.45 %
100-2650-20-512600	UNEMPLOYMENT TAX	4	97	2,300	4.21 %
100-2650-20-512700	WORKERS' COMPENSATION	-	3,496	9,350	37.39 %
Salaries & Benefits		65,454	247,932	1,021,311	24.28 %
100-2650-20-521260	PROF SVCS-COURT	4,203	61,566	375,000	16.42 %
100-2650-20-521300	TECHNICAL SERVICES	-	32,970	57,500	57.34 %
100-2650-20-523200	COMMUNICATIONS	-	628	6,240	10.06 %
100-2650-20-523300	ADVERTISING	-	-	1,800	- %
100-2650-20-523400	PRINTING & BINDING	-	-	2,500	- %
100-2650-20-523500	TRAVEL	34	899	7,000	12.85 %
100-2650-20-523600	DUES & FEES	-	300	1,000	30.00 %
100-2650-20-523700	EDUCATION/TRAINING	-	600	3,000	20.00 %
100-2650-20-531100	GENERAL OPERATING SUPPLIES	-	962	3,200	30.06 %
100-2650-20-531300	HOSPITALITY	-	-	1,500	- %
100-2650-20-531600	SMALL TOOLS & EQUIPMENT	-	-	3,000	- %
Operations & Capital		4,237	97,925	461,740	21.21 %
TOTAL MUNICIPAL COURT		69,691	345,857	1,483,051	23.32 %

**GENERAL FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
POLICE EXPENDITURES					
100-3210-30-511100	REGULAR SALARIES	1,091,775	3,983,311	14,815,933	26.89 %
100-3210-30-511110	BONUSES	6,000	23,500	425,000	5.53 %
100-3210-30-511200	PART-TIME/TEMP EMPLOYEES	37,977	138,857	600,000	23.14 %
100-3210-30-511300	OVERTIME	105,995	359,809	800,000	44.98 %
100-3210-30-512101	HEALTH INSURANCE	152,093	597,461	2,224,142	26.86 %
100-3210-30-512102	DISABILITY INSURANCE	4,207	18,700	107,091	17.46 %
100-3210-30-512103	DENTAL INSURANCE	7,545	30,399	113,897	26.69 %
100-3210-30-512104	LIFE INSURANCE	8,577	34,802	112,510	30.93 %
100-3210-30-512200	SOCIAL SECURITY	73,399	269,215	918,588	29.31 %
100-3210-30-512300	MEDICARE	17,416	63,268	214,831	29.45 %
100-3210-30-512401	RETIREMENT 401A	122,413	370,162	1,777,912	20.82 %
100-3210-30-512402	401A RETIREMENT-457 MATCH	50,427	185,963	740,797	25.10 %
100-3210-30-512600	UNEMPLOYMENT TAX	171	611	25,000	2.44 %
100-3210-30-512700	WORKERS' COMPENSATION	-	267,583	515,000	51.96 %
Salaries & Benefits		1,677,995	6,343,639	23,390,701	27.12 %
100-3210-30-521200	PROFESSIONAL SERVICES	10,261	30,396	150,556	20.19 %
100-3210-30-521270	JAIL SERVICES	1,210	155,185	425,000	36.51 %
100-3210-30-521275	INMATE MEDICAL SERVICES	-	2,414	150,000	1.61 %
100-3210-30-521300	TECHNICAL SERVICES	10,871	950,987	1,805,896	52.66 %
100-3210-30-522100	CLEANING SERVICES	7,008	21,024	84,100	25.00 %
100-3210-30-522110	GARBAGE DISPOSAL	223	877	2,100	41.78 %
100-3210-30-522210	REP & MAINT-EQUIPMENT	209	3,493	40,000	8.73 %
100-3210-30-522220	REP & MAINT-BUILDINGS	-	6,083	17,500	34.76 %
100-3210-30-522230	REP & MAINT-VEHICLES	14,692	127,377	450,000	28.31 %
100-3210-30-522310	BUILDING OPERATING LEASE	67,177	268,398	829,604	32.35 %
100-3210-30-522320	EQUIPMENT OPERATING LEASE	-	236	2,000	11.78 %
100-3210-30-523200	COMMUNICATIONS	1,156	53,407	224,181	23.82 %
100-3210-30-523250	POSTAGE	-	110	3,000	3.67 %
100-3210-30-523300	ADVERTISING	3,201	5,759	25,000	23.04 %
100-3210-30-523400	PRINTING & BINDING	52	1,668	10,000	16.68 %
100-3210-30-523500	TRAVEL	13	14,667	60,000	24.45 %
100-3210-30-523600	DUES & FEES	304	2,941	19,000	15.48 %
100-3210-30-523700	EDUCATION/TRAINING	9,392	29,312	153,000	19.16 %
100-3210-30-523900	CONTRACTUAL SERVICES	-	-	7,500	- %
100-3210-30-523950	MERCHANT SVCS CHARGES	256	1,005	3,000	33.50 %
100-3210-30-531100	GENERAL OPERATING SUPPLIES	2,400	24,764	65,770	37.65 %
100-3210-30-531150	UNDERCOVER OPERATIONS	-	-	5,000	- %
100-3210-30-531210	WATER	41	1,002	2,000	50.11 %
100-3210-30-531220	NATURAL GAS	-	3,255	17,000	19.14 %
100-3210-30-531230	ELECTRICITY	-	21,837	55,000	39.70 %
100-3210-30-531270	GASOLINE	-	178,227	785,000	22.70 %
100-3210-30-531300	HOSPITALITY	1,200	11,939	30,000	39.80 %
100-3210-30-531600	POLICE EQUIPMENT	5,186	28,894	275,000	10.51 %
100-3210-30-531750	UNIFORMS	11,071	44,132	251,775	17.53 %
100-3210-30-579000	CONTINGENCIES	-	-	50,000	- %
100-3210-30-581200	CAPITAL LEASE PRINCIPAL	-	-	300,000	- %
Operations & Capital		145,922	1,989,387	6,297,982	31.59 %
TOTAL POLICE		1,823,917	8,333,026	29,688,683	28.07 %

**GENERAL FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
FIRE EXPENDITURES					
100-3510-30-511100	REGULAR SALARIES	724,267	2,658,818	9,649,129	27.56 %
100-3510-30-511110	BONUSES	-	-	279,150	- %
100-3510-30-511200	PART-TIME/TEMP EMPLOYEES	6,828	27,169	160,000	16.98 %
100-3510-30-511300	OVERTIME	40,921	149,318	415,000	35.98 %
100-3510-30-512101	HEALTH INSURANCE	147,541	584,543	2,127,238	27.48 %
100-3510-30-512102	DISABILITY INSURANCE	2,850	80,828	144,140	56.08 %
100-3510-30-512103	DENTAL INSURANCE	6,809	26,718	99,714	26.79 %
100-3510-30-512104	LIFE INSURANCE	5,800	22,682	76,321	29.72 %
100-3510-30-512200	SOCIAL SECURITY	44,931	166,759	598,246	27.87 %
100-3510-30-512300	MEDICARE	10,604	39,096	139,912	27.94 %
100-3510-30-512401	RETIREMENT 401A	82,077	252,329	1,157,895	21.79 %
100-3510-30-512402	401A RETIREMENT-457 MATCH	32,178	119,347	482,456	24.74 %
100-3510-30-512600	UNEMPLOYMENT TAX	137	377	20,000	1.89 %
100-3510-30-512700	WORKERS' COMPENSATION	-	124,738	210,000	59.40 %
Salaries & Benefits		1,104,942	4,252,722	15,559,201	27.33 %
100-3510-30-521200	PROFESSIONAL SERVICES	450	4,085	14,200	28.76 %
100-3510-30-521300	TECHNICAL SERVICES	-	79,102	104,671	75.57 %
100-3510-30-522210	REP & MAINT-EQUIPMENT	14,666	25,522	76,500	33.36 %
100-3510-30-522220	REP & MAINT-BUILDINGS	2,551	51,047	80,000	63.81 %
100-3510-30-522230	REP & MAINT-VEHICLES	63,600	253,005	300,900	84.08 %
100-3510-30-523200	COMMUNICATIONS	474	14,982	54,900	27.29 %
100-3510-30-523300	ADVERTISING	-	-	1,000	- %
100-3510-30-523400	PRINTING & BINDING	-	1,361	4,000	34.02 %
100-3510-30-523500	TRAVEL	-	16,662	48,000	34.71 %
100-3510-30-523600	DUES & FEES	5	3,102	12,000	25.85 %
100-3510-30-523700	EDUCATION/TRAINING	-	14,476	84,320	17.17 %
100-3510-30-523900	CONTRACTUAL SERVICES	5,637	22,548	153,844	14.66 %
100-3510-30-531100	GENERAL OPERATING SUPPLIES	9,933	33,665	93,400	36.04 %
100-3510-30-531160	EMS MEDICAL SUPPLIES	15,208	31,671	143,400	22.09 %
100-3510-30-531210	WATER	-	3,602	25,000	14.41 %
100-3510-30-531220	NATURAL GAS	-	3,199	25,000	12.80 %
100-3510-30-531230	ELECTRICITY	-	12,582	52,000	24.20 %
100-3510-30-531270	GASOLINE	6,436	59,772	270,000	22.14 %
100-3510-30-531300	HOSPITALITY	-	1,779	23,300	7.64 %
100-3510-30-531600	SMALL TOOLS & EQUIPMENT	1,092	16,839	79,510	21.18 %
100-3510-30-531750	UNIFORMS	6,504	24,465	138,000	17.73 %
100-3510-30-541200	SITE IMPROVEMENTS	-	25,640	25,000	102.56 %
100-3510-30-542400	COMPUTER EQUIPMENT	-	16,230	16,500	98.36 %
100-3510-30-579000	CONTINGENCIES	-	-	50,000	- %
100-3510-30-581200	CAPITAL LEASE PRINCIPAL	417,097	417,097	1,162,162	35.89 %
100-3510-30-582200	CAPITAL LEASE INTEREST	27,386	27,386	70,658	38.76 %
Operations & Capital		571,039	1,159,821	3,108,265	37.31 %
TOTAL FIRE		1,675,981	5,412,543	18,667,466	28.99 %

**GENERAL FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
EMERGENCY MANAGEMENT EXPENDITURES					
100-3810-30-511100	SALARIES	8,915	32,464	115,259	28.17 %
100-3810-30-511110	BONUSES	-	-	4,250	- %
100-3810-30-512102	DISABILITY INSURANCE	35	141	634	22.17 %
100-3810-30-512103	DENTAL INSURANCE	(55)	28	-	- %
100-3810-30-512104	LIFE INSURANCE	72	287	862	33.31 %
100-3810-30-512200	SOCIAL SECURITY	554	2,018	7,146	28.24 %
100-3810-30-512300	MEDICARE	130	472	1,671	28.24 %
100-3810-30-512401	401A RETIREMENT	1,070	3,275	13,831	23.68 %
100-3810-30-512402	401A RETIREMENT-457 MATCH	446	1,623	5,763	28.17 %
100-3810-30-512600	UNEMPLOYMENT TAX	-	-	250	- %
100-3810-30-512700	WORKERS' COMPENSATION	-	137	350	39.03 %
Salaries & Benefits		11,166	40,444	150,016	26.96 %
100-3810-30-521200	PROFESSIONAL SERVICES	65,000	130,000	260,000	50.00 %
100-3810-30-521300	TECHNICAL SERVICES	-	6,399	12,063	53.05 %
100-3810-30-522210	REP & MAINT-EQUIPMENT	-	-	5,000	- %
100-3810-30-523200	COMMUNICATIONS	204	861	3,720	23.14 %
100-3810-30-523500	TRAVEL	-	-	5,500	- %
100-3810-30-523700	EDUCATION/TRAINING	-	40	1,450	2.76 %
100-3810-30-531100	GENERAL SUPPLIES & MATLS	-	8,043	22,000	36.56 %
100-3810-30-531102	EMERGENCY EVENT RESPONSE	-	-	100,000	- %
100-3810-30-531600	SMALL TOOLS & EQUIPMENT	1,038	4,153	18,000	23.07 %
100-3810-30-572000	PAYMENTS TO OTHER AGENCIES	218,152	523,565	873,449	59.94 %
100-3810-30-579000	CONTINGENCY	-	-	50,000	- %
Operations & Capital		284,393	673,061	1,351,182	49.81 %
TOTAL EMERGENCY MANAGEMENT		295,559	713,505	1,501,198	47.53 %

**GENERAL FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
PUBLIC WORKS EXPENDITURES					
100-4100-40-511100	SALARIES	230,921	864,065	4,288,070	20.15 %
100-4100-40-511110	BONUSES	-	-	72,400	- %
100-4100-40-511300	OVERTIME	1,042	11,702	10,000	117.02 %
100-4100-40-512101	HEALTH INSURANCE	42,208	169,094	579,174	29.20 %
100-4100-40-512102	DISABILITY INSURANCE	1,273	5,684	27,882	20.38 %
100-4100-40-512103	DENTAL INSURANCE	2,061	8,295	28,156	29.46 %
100-4100-40-512104	LIFE INSURANCE	2,538	11,361	30,091	37.76 %
100-4100-40-512200	SOCIAL SECURITY	13,815	52,266	265,860	19.66 %
100-4100-40-512300	MEDICARE	3,231	12,223	62,177	19.66 %
100-4100-40-512401	401A RETIREMENT	27,711	78,256	514,568	15.21 %
100-4100-40-512402	401A RETIREMENT-457 MATCH	11,177	40,884	214,404	19.07 %
100-4100-40-512600	UNEMPLOYMENT TAX	-	4	7,500	0.05 %
100-4100-40-512700	WORKERS' COMPENSATION	-	27,138	75,000	36.18 %
Salaries & Benefits		335,976	1,280,972	6,175,282	20.74 %
100-4100-40-521200	PROFESSIONAL SERVICES	630	9,725	140,000	6.95 %
100-4100-40-521300	TECHNICAL SERVICES	-	137,890	285,500	48.30 %
100-4100-40-522230	REP & MAINT-VEHICLES	877	4,719	18,000	26.22 %
100-4100-40-522240	STREETLIGHT MAINTENANCE	4,984	11,353	100,000	11.35 %
100-4100-40-522260	GUARDRAIL MAINTENANCE	-	11,188	50,000	22.38 %
100-4100-40-522270	SIDEWALK MAINTENANCE	-	-	75,000	- %
100-4100-40-522280	FIBER MAINTENANCE	-	-	75,000	- %
100-4100-40-522290	TRAFFIC POLE MAINTENANCE	-	-	100,000	- %
100-4100-40-523200	COMMUNICATIONS	-	8,728	44,444	19.64 %
100-4100-40-523500	TRAVEL	50	1,976	17,500	11.29 %
100-4100-40-523600	DUES & FEES	-	1,077	7,350	14.65 %
100-4100-40-523700	EDUCATION/TRAINING	-	2,724	26,250	10.38 %
100-4100-40-523900	CONTRACTUAL SERVICES	244,681	1,042,302	5,051,002	20.64 %
100-4100-40-523900 REMVL	CONTRACTUAL SERVICES	10,098	128,560	350,000	36.73 %
100-4100-40-531100	GENERAL OPERATING SUPPLIES	1,006	5,429	53,000	10.24 %
100-4100-40-531235	STREET LIGHTS	-	440,766	1,600,000	27.55 %
100-4100-40-531270	GASOLINE	-	9,182	45,000	20.40 %
100-4100-40-531600	SMALL TOOLS & EQUIPMENT	-	827	41,000	2.02 %
100-4100-40-531700 COMMU	MATERIALS--COMMUNITY APPEAR	-	-	5,000	- %
100-4100-40-531700 SIGNA	MATERIALS--TRAFFIC SIGNAL MAIN	654	24,781	200,000	12.39 %
100-4100-40-531700 STORM	MATERIALS--STORMWATER MAINT	57	2,467	33,000	7.48 %
100-4100-40-531700 STREE	MATERIALS--STREET MAINT	21,404	81,187	250,000	32.47 %
100-4100-40-531700 TCALM	OTHER SUPPLIES	-	3,003	15,000	20.02 %
100-4100-40-531700 WASTE	MATERIALS--WASTE HAUL	9,455	29,968	82,000	36.55 %
100-4100-40-531750	UNIFORMS	218	518	8,400	6.17 %
100-4100-40-542100	MACHINERY & EQUIPMENT	16,866	16,866	125,000	13.49 %
100-4100-40-579000	CONTINGENCIES	-	-	163,804	- %
Operations & Capital		310,981	1,975,235	8,961,250	22.04 %
TOTAL PUBLIC WORKS		646,957	3,256,207	15,136,532	21.51 %

**GENERAL FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
FLEET MANAGEMENT EXPENDITURES					
100-4900-10-511100	SALARIES	11,808	42,861	152,231	28.16 %
100-4900-10-511110	BONUSES	-	-	3,825	- %
100-4900-10-512101	HEALTH INSURANCE	1,161	4,644	15,426	30.10 %
100-4900-10-512102	DISABILITY INSURANCE	46	186	1,267	14.66 %
100-4900-10-512103	DENTAL INSURANCE	46	182	608	30.01 %
100-4900-10-512104	LIFE INSURANCE	95	380	1,143	33.26 %
100-4900-10-512200	SOCIAL SECURITY	701	2,544	9,438	26.95 %
100-4900-10-512300	MEDICARE	164	595	2,207	26.96 %
100-4900-10-512401	401A RETIREMENT	1,404	4,295	18,268	23.51 %
100-4900-10-512402	401A RETIREMENT-457 MATCH	585	2,131	7,612	27.99 %
100-4900-10-512600	UNEMPLOYMENT TAX	-	-	800	- %
100-4900-10-512700	WORKERS' COMPENSATION	-	178	400	44.45 %
Salaries & Benefits		16,009	57,995	213,225	27.20 %
100-4900-10-521200	PROFESSIONAL SERVICES	6,345	38,254	150,000	25.50 %
100-4900-10-521300	TECHNICAL SERVICES	-	22,952	20,000	114.76 %
100-4900-10-523200	COMMUNICATIONS	-	235	1,000	23.50 %
100-4900-10-523700	EDUCATION/TRAINING	-	-	1,500	- %
100-4900-10-531100	GENERAL SUPPLIES & MATLS	-	-	10,000	- %
100-4900-10-531270	GASOLINE	-	-	8,000	- %
100-4900-10-531750	UNIFORMS	-	117	1,000	11.69 %
Operations & Capital		6,345	61,559	191,500	32.15 %
TOTAL FLEET MANAGEMENT		22,354	119,554	404,725	29.54 %

**GENERAL FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
PARKS & RECREATION EXPENDITURES					
100-6110-50-511100	SALARIES	79,841	291,536	1,024,983	28.44 %
100-6110-50-511110	BONUSES	-	-	28,150	- %
100-6110-50-511201	PT/TEMP EMPLOYEES - ATHLETICS	16,787	71,177	180,000	39.54 %
100-6110-50-511202	PT/TEMP EMPLOYEES - PARK	12,446	44,810	100,000	44.81 %
100-6110-50-511203	PT/TEMP EMPLOYEES-LEISURE	3,110	22,966	40,000	57.42 %
100-6110-50-512101	HEALTH INSURANCE	11,953	49,685	137,827	36.05 %
100-6110-50-512102	DISABILITY INSURANCE	312	1,249	8,138	15.35 %
100-6110-50-512103	DENTAL INSURANCE	494	2,068	5,611	36.85 %
100-6110-50-512104	LIFE INSURANCE	616	2,464	7,686	32.06 %
100-6110-50-512200	SOCIAL SECURITY	6,793	27,681	63,549	43.56 %
100-6110-50-512300	MEDICARE	1,589	6,474	14,862	43.56 %
100-6110-50-512401	401A RETIREMENT	9,559	28,892	122,998	23.49 %
100-6110-50-512402	401A RETIREMENT-457 MATCH	3,983	14,336	51,249	27.97 %
100-6110-50-512600	UNEMPLOYMENT TAX	119	777	5,000	15.55 %
100-6110-50-512700	WORKERS' COMPENSATION	-	14,032	30,000	46.77 %
Salaries & Benefits		147,602	578,148	1,820,053	31.77 %
100-6110-50-521300	TECHNICAL SERVICES	-	16,561	16,405	100.95 %
100-6110-50-522100	CLEANING SERVICES	18,315	46,930	120,000	39.11 %
100-6110-50-522220	REP & MAINT-BUILDINGS	-	5,727	10,000	57.27 %
100-6110-50-522230	REP & MAINT-VEHICLES	188	4,348	10,000	43.48 %
100-6110-50-522240	REP & MAINT-PARKS	14,548	102,475	600,000	17.08 %
100-6110-50-523200	COMMUNICATIONS	198	3,871	17,005	22.76 %
100-6110-50-523300	ADVERTISING	3,908	6,421	20,000	32.10 %
100-6110-50-523500	TRAVEL	-	548	6,000	9.13 %
100-6110-50-523600	DUES & FEES	-	-	5,000	- %
100-6110-50-523700	EDUCATION/TRAINING	-	2,144	8,000	26.80 %
100-6110-50-523900	CONTRACTUAL SERVICES	33,617	209,437	1,050,000	19.95 %
100-6110-50-523950	MERCHANT SVCS CHARGES	1,081	5,206	16,000	32.54 %
100-6110-50-531100	GENERAL OPERATING SUPPLIES	-	706	7,000	10.09 %
100-6110-50-531102	PROGRAM SUPPLIES	10,972	42,603	115,000	37.05 %
100-6110-50-531210	WATER	-	3,792	66,500	5.70 %
100-6110-50-531220	NATURAL GAS	-	2,558	13,500	18.95 %
100-6110-50-531230	ELECTRICITY	-	40,696	162,245	25.08 %
100-6110-50-531270	GASOLINE	-	7,459	30,000	24.86 %
100-6110-50-531300	HOSPITALITY	-	707	2,000	35.33 %
100-6110-50-531600	SMALL TOOLS & EQUIPMENT	-	4,433	50,000	8.87 %
100-6110-50-531700	OTHER SUPPLIES	1,818	3,443	12,000	28.69 %
100-6110-50-531750	UNIFORMS	1,562	2,377	4,000	59.43 %
100-6110-50-541200	SITE IMPROVEMENTS	6,687	17,419	40,000	43.55 %
100-6110-50-542100	MACHINERY & EQUIPMENT	3,908	3,908	43,000	9.09 %
100-6110-50-579000	CONTINGENCIES	-	-	50,000	- %
Operations & Capital		96,802	533,770	2,473,655	21.58 %
TOTAL PARKS & RECREATION		244,404	1,111,918	4,293,708	25.90 %

**GENERAL FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
COMMUNITY DEVELOPMENT EXPENDITURES					
100-7450-60-511100	SALARIES	275,133	1,001,627	3,614,793	27.71 %
100-7450-60-511110	BONUSES	-	-	65,850	- %
100-7450-60-512101	HEALTH INSURANCE	40,319	167,379	631,631	26.50 %
100-7450-60-512102	DISABILITY INSURANCE	1,087	4,625	27,882	16.59 %
100-7450-60-512103	DENTAL INSURANCE	1,652	6,637	25,379	26.15 %
100-7450-60-512104	LIFE INSURANCE	2,149	9,194	28,104	32.72 %
100-7450-60-512200	SOCIAL SECURITY	16,517	60,138	224,117	26.83 %
100-7450-60-512300	MEDICARE	3,863	14,065	52,415	26.83 %
100-7450-60-512401	401A RETIREMENT	32,091	95,790	433,775	22.08 %
100-7450-60-512402	401A RETIREMENT-457 MATCH	12,231	44,138	180,740	24.42 %
100-7450-60-512600	UNEMPLOYMENT TAX	43	95	7,500	1.27 %
100-7450-60-512700	WORKERS' COMPENSATION	-	17,668	35,000	50.48 %
Salaries & Benefits		385,084	1,421,356	5,327,186	26.68 %
100-7450-60-521300	TECHNICAL SERVICES	55,600	179,372	330,000	54.36 %
100-7450-60-522230	REP & MAINT-VEHICLES	458	6,451	15,000	43.00 %
100-7450-60-523200	COMMUNICATIONS	-	7,850	30,250	25.95 %
100-7450-60-523300	ADVERTISING	-	2,620	20,000	13.10 %
100-7450-60-523500	TRAVEL	808	5,848	10,485	55.78 %
100-7450-60-523600	DUES & FEES	-	3,510	16,432	21.36 %
100-7450-60-523700	EDUCATION/TRAINING	-	5,559	38,742	14.35 %
100-7450-60-523900	CONTRACTUAL SERVICES	1,648	27,060	150,000	18.04 %
100-7450-60-531100	GENERAL OPERATING SUPPLIES	347	4,572	16,000	28.57 %
100-7450-60-531270	GASOLINE	-	10,580	45,000	23.51 %
100-7450-60-531300	HOSPITALITY	-	2,620	10,000	26.20 %
100-7450-60-531600	SMALL TOOLS & EQUIPMENT	-	-	2,000	- %
100-7450-60-531750	UNIFORMS	783	3,716	15,000	24.77 %
100-7450-60-542300	FURNITURE & FIXTURES	-	13,132	50,000	26.26 %
100-7450-60-542400	COMPUTER EQUIPMENT	-	-	12,500	- %
100-7450-60-579000	CONTINGENCIES	-	-	25,000	- %
Operations & Capital		59,643	272,891	786,409	34.70 %
TOTAL COMMUNITY DEVELOPMENT		444,728	1,694,247	6,113,595	27.71 %

**GENERAL FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
<i>ECONOMIC DEVELOPMENT EXPENDITURES</i>					
100-7520-60-511100	SALARIES	12,348	44,966	332,148	13.54 %
100-7520-60-511110	BONUSES	-	-	4,750	- %
100-7520-60-512101	HEALTH INSURANCE	1,161	4,644	23,139	20.07 %
100-7520-60-512102	DISABILITY INSURANCE	49	195	1,350	14.42 %
100-7520-60-512103	DENTAL INSURANCE	18	71	977	7.32 %
100-7520-60-512104	LIFE INSURANCE	100	399	1,914	20.83 %
100-7520-60-512200	SOCIAL SECURITY	743	2,705	20,593	13.14 %
100-7520-60-512300	MEDICARE	174	633	4,816	13.14 %
100-7520-60-512401	401A RETIREMENT	1,482	3,609	39,858	9.05 %
100-7520-60-512402	401A RETIREMENT-457 MATCH	617	2,248	16,607	13.54 %
100-7520-60-512600	UNEMPLOYMENT TAX	-	-	625	- %
100-7520-60-512700	WORKERS' COMPENSATION	-	482	1,300	37.07 %
Salaries & Benefits		16,691	59,951	448,077	13.38 %
100-7520-60-521205	PROF SVCS-OTHER	-	850	60,000	1.42 %
100-7520-60-521300	TECHNICAL SERVICES	-	11,461	63,139	18.15 %
100-7520-60-523200	COMMUNICATIONS	-	171	1,200	14.26 %
100-7520-60-523300	ADVERTISING	5,000	8,400	30,900	27.18 %
100-7520-60-523500	TRAVEL	-	639	4,400	14.52 %
100-7520-60-523600	DUES & FEES	190	2,083	3,509	59.36 %
100-7520-60-523700	EDUCATION/TRAINING	-	2,320	9,010	25.75 %
100-7520-60-531100	GENERAL SUPPLIES & MATLS	-	86	500	17.14 %
100-7520-60-531300	HOSPITALITY	-	5,843	34,690	16.84 %
Operations & Capital		5,190	31,852	207,348	15.36 %
TOTAL ECONOMIC DEVELOPMENT		21,881	91,803	655,425	14.01 %

**GENERAL FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
TRANSFERS EXPENDITURES					
100-9000-90-581300	NOTE PRINCIPAL	17,777	70,963	214,070	33.15 %
100-9000-90-582300	NOTE INTEREST EXPENSE	1,833	7,481	21,259	35.19 %
100-9000-90-611351	TRANSFER OUT TO CAPITAL PROJEC	-	-	21,612,811	- %
100-9000-90-611352	TRANSFER OUT TO FLEET	-	-	2,362,043	- %
100-9000-90-611360	TRANSFER OUT TO FAC AUTH	2,556,659	2,556,659	12,623,318	20.25 %
100-9000-90-611561	XFER OUT TO STORMWATER	-	-	2,160,000	- %
Operations & Capital		2,576,270	2,635,102	38,993,501	6.76 %
	TOTAL TRANSFERS	2,576,270	2,635,102	38,993,501	6.76 %
	TOTAL EXPENDITURES	\$9,042,717	\$31,266,073	\$141,204,835	22.14 %
GENERAL FUND - 100		\$14,240,301	\$3,914,988	(\$22,685,955)	(17.26%)

**CONFISCATED ASSET FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
210-0000-30-351320	STATE SEIZED FUNDS REV	-	5,196	10,000	51.96 %
210-0000-30-351325	FEDERAL SEIZED FUNDS REV	-	91,376	140,000	65.27 %
	TOTAL FINES & FORFEITURES	-	96,572	150,000	64.38 %
	TOTAL REVENUES	\$-	\$96,572	\$150,000	64.38 %
POLICE EXPENDITURES					
210-3210-30-521200	PROFESSIONAL SERVICES	-	-	10,000	- %
210-3210-30-523700	EDUCATION/TRAINING	-	-	25,000	- %
210-3210-30-531600	SMALL TOOLS & EQUIPMENT	6,200	6,200	100,000	6.20 %
210-3210-30-531750	UNIFORMS	-	-	15,000	- %
210-3210-30-542200	MOTOR VEHICLES	7,942	7,942	-	- %
	TOTAL POLICE	14,142	14,142	150,000	9.43 %
	TOTAL EXPENDITURES	\$14,142	\$14,142	\$150,000	9.43 %
CONFISCATED ASSET FUND - 210		(\$14,142)	\$82,430	\$-	- %

**E911 FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
215-0000-30-342500	ALL REVENUE	295,089	641,743	4,000,000	16.04 %
	TOTAL CHARGES & FEES	295,089	641,743	4,000,000	16.04 %
	TOTAL REVENUES	\$295,089	\$641,743	\$4,000,000	16.04 %
EMERGENCY MANAGEMENT EXPENDITURES					
215-3810-30-572000	PAYMENTS TO OTHER AGENCIES	295,089	641,743	4,000,000	16.04 %
	TOTAL EMERGENCY MANAGEMENT	295,089	641,743	4,000,000	16.04 %
	TOTAL EXPENDITURES	\$295,089	\$641,743	\$4,000,000	16.04 %
E911 FUND - 215		\$-	\$-	\$-	- %

**TREE FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
220-0000-50-341320	DEVELOPMENT IMPACT FEES	34,001	77,708	300,000	25.90 %
	TOTAL CHARGES & FEES	34,001	77,708	300,000	25.90 %
	TOTAL REVENUES	\$34,001	\$77,708	\$300,000	25.90 %
TREE FUND EXPENSE EXPENDITURES					
220-6240-00-511100	SALARIES	5,739	20,899	74,200	28.17 %
220-6240-00-511110	BONUSES	-	-	1,750	- %
220-6240-00-512101	HEALTH INSURANCE	580	2,322	7,713	30.10 %
220-6240-00-512102	DISABILITY INSURANCE	23	90	100	90.48 %
220-6240-00-512103	DENTAL INSURANCE	18	71	238	30.03 %
220-6240-00-512104	LIFE INSURANCE	46	185	557	33.30 %
220-6240-00-512200	SOCIAL SECURITY	353	1,284	4,600	27.91 %
220-6240-00-512300	MEDICARE	82	300	1,076	27.91 %
220-6240-00-512401	401A RETIREMENT	689	2,342	3,710	63.11 %
220-6240-00-512402	401A RETIREMENT-457 MATCH	172	603	8,904	6.77 %
220-6240-00-512600	UNEMPLOYMENT TAX	-	-	120	- %
220-6240-00-512700	WORKERS' COMPENSATION	-	330	700	47.15 %
	TOTAL TREE FUND EXPENSE	7,702	28,427	103,668	27.42 %
TRANSFERS OUT EXPENDITURES					
220-9000-90-611351	TRANSFER TO CAPITAL PROJECTS	-	-	705,000	- %
	TOTAL TRANSFERS OUT	-	-	705,000	- %
	TOTAL EXPENDITURES	\$7,702	\$28,427	\$808,668	3.52 %
TREE FUND - 220		\$26,299	\$49,282	(\$508,668)	(9.69%)

**IMPACT FEE FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
225-0000-60-341320 PARKS	IMPACT FEES - PARKS	-	-	900,000	- %
225-0000-60-341320 PUBSA	IMPACT FEES - PUBLIC SAFETY	-	-	80,000	- %
225-0000-60-341320 TRANS	IMPACT FEES - TRANSPORTATION	-	-	450,000	- %
	TOTAL CHARGES & FEES	-	-	1,430,000	- %
	TOTAL REVENUES	\$-	\$-	\$1,430,000	- %
IMPFEE/COMMDEV ADMIN COSTS EXPENDITURES					
225-7450-60-521200	PROFESSIONAL SERVICES	-	3,122	-	- %
	TOTAL IMPFEE/COMMDEV ADMIN COS	-	3,122	-	- %

**IMPACT FEE FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
TRANSFERS EXPENDITURES					
225-0000-90-611351 PARKS	TRANSFER TO CAPITAL PROJECTS	-	-	30,055	- %
	TOTAL TRANSFERS	-	-	30,055	- %
	TOTAL EXPENDITURES	\$-	\$3,122	\$30,055	10.39 %
IMPACT FEE FUND - 225		\$-	(\$3,122)	\$1,399,945	(0.22%)

**MULTIPLE GRANT FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
240-0000-50-331100 BOOST	FEDERAL MATCHING GRANTS	-	2,850	-	- %
	TOTAL OTHER REVENUES	-	2,850	-	- %
	TOTAL REVENUES	\$-	\$2,850	\$-	- %
MULTIPLE GRANT FUND - 240		\$-	\$2,850	\$-	- %

**CDBG FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
245-0000-60-361000	INTEREST REVENUE	14,121	41,621	85,000	48.97 %
	TOTAL INVESTMENT INCOME	14,121	41,621	85,000	48.97 %
245-0000-60-331100 CDB22	FEDERAL MATCHING GRANTS	-	-	90,431	- %
245-0000-60-331100 CDB23	FEDERAL MATCHING GRANTS	-	-	500,000	- %
	TOTAL OTHER REVENUES	-	-	590,431	- %
	TOTAL REVENUES	\$14,121	\$41,621	\$675,431	6.16 %
COMMUNITY DEVELOPMENT BLOCK GR EXPENDITURES					
245-7450-60-541400 AC181	INFRASTRUCTURE	20,000	20,550	-	- %
245-7450-60-541400 AC182	INFRASTRUCTURE	8,553	20,253	2,152,485	0.94 %
245-7450-60-541400 AC183	INFRASTRUCTURE	-	-	349,304	- %
245-7450-60-541400 AC184	INFRASTRUCTURE	-	-	359,000	- %
245-7450-60-541400 ACT24	INFRASTRUCTURE	-	-	300,000	- %
	TOTAL CDBG	28,553	40,803	3,160,789	1.29 %
CDBG FUND DEBT SERVICE EXPENDITURES					
245-8000-00-581300 ACT19	NOTE PRINCIPAL	-	287,000	287,000	100.00 %
245-8000-00-582300 ACT19	NOTE INTEREST EXPENSE	-	33,266	62,774	52.99 %
	TOTAL CDBG FUND DEBT SERVICE	-	320,266	349,774	91.56 %
	TOTAL EXPENDITURES	\$28,553	\$361,068	\$3,510,563	10.29 %
CDBG FUND - 245		(\$14,431)	(\$319,447)	(\$2,835,132)	11.27 %

**HOTEL/MOTEL TAX FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
275-0000-50-314100	HOTEL/MOTEL TAX	429,254	1,421,227	4,600,000	30.90 %
	TOTAL TAXES	429,254	1,421,227	4,600,000	30.90 %
	TOTAL REVENUES	\$429,254	\$1,421,227	\$4,600,000	30.90 %
TRANSFERS EXPENDITURES					
275-9000-90-611100	TRANSFER TO GENERAL FUND	122,595	405,902	1,313,760	30.90 %
275-9000-90-611555	TRANSFER OUT TO ARTS CENTER	168,697	558,542	1,807,800	30.90 %
275-9000-90-611850	TRANSFER TO HOSPITALITY	137,962	456,782	1,478,440	30.90 %
	TOTAL TRANSFERS	429,254	1,421,227	4,600,000	30.90 %
	TOTAL EXPENDITURES	\$429,254	\$1,421,227	\$4,600,000	30.90 %
HOTEL/MOTEL TAX FUND - 275		\$-	\$-	\$-	- %

**RENTAL MOTOR VEH EXCISE TAX FD REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
280-0000-90-314400	EXCISE TAX ON RENTAL MV	8,771	26,148	80,000	32.69 %
	TOTAL TAXES	8,771	26,148	80,000	32.69 %
	TOTAL REVENUES	\$8,771	\$26,148	\$80,000	32.69 %
RMVET EXPENDITURES EXPENDITURES					
280-9000-90-611100	TRANSFER TO GENERAL FUND	8,771	26,148	80,000	32.69 %
	TOTAL RMVET EXPENDITURES	8,771	26,148	80,000	32.69 %
	TOTAL EXPENDITURES	\$8,771	\$26,148	\$80,000	32.69 %
RENTAL MOTOR VEH EXCISE TAX FD - 280		\$-	\$-	\$-	- %

PROJECT DESCRIPTION	PROJ #	OCTOBER MTD ACTUAL	2024 YTD ACTUAL	CUMULATIVE ACTUAL	CUMULATIVE BUDGET	AVAILABLE BUDGET
CAPITAL CONTINGENCY	C9999	-	-	-	2,505,546	2,505,546
		\$-	\$-	\$-	\$2,505,546	\$2,505,546
FACILITIES						
TROWBRIDGE FACILITY	F0005	-	12,604	2,176,043	2,660,000	483,957
BACK-UP E911 CALL CENTER	F0007	-	-	234,927	350,000	115,073
HERITAGE/GA COMM ON THE HOLOCAUST	F0008	-	-	97,452	100,000	2,548
WAYFINDING SIGNAGE	F2101	7,697	93,662	897,382	1,500,000	602,618
CISTERN IMPROVEMENTS	F2102	-	2,240	637,429	685,000	47,571
VETERANS PARK	F2104	(1,253)	3,129,473	6,824,293	6,836,000	11,707
ELECTRIC VEHICLE CHARGING STATIONS	F2201	-	-	33,232	75,738	42,506
FACILITIES MAINTENANCE	F2205	81,438	318,842	855,929	2,126,390	1,270,461
ABERNATHY SITE IMP	F2206	1,000	5,800	66,674	1,000,000	933,326
CITY SPRINGS - ARTIFICIAL TURF	F2302	-	-	46,600	880,000	833,400
CITY SPRINGS - ELECTRICAL	F2303	-	-	53,598	50,000	(3,598)
TEMP FIRE STATION 1	F2305	-	-	77,909	177,909	100,000
HERITAGE LAWN STREAM BUFFER	F2401	-	-	-	250,000	250,000
VIDEO BOARD - CITY BAR	F2402	-	-	272,948	275,000	2,052
FIREFIGHTER TURN OUT GEAR	FD221	8,378	46,258	373,704	481,000	107,296
ADMIN VEHICLES	FD224	-	-	357,303	349,664	(7,639)
ALERTING SYSTEM (WESTNET)	FD231	-	57,496	185,157	202,000	16,843
FIRE EQUIPMENT REPLACEMENT	FD232	45,584	45,584	95,391	152,500	57,109
LUCAS DEVICES	FD233	-	63,952	136,669	140,000	3,331
TECHNICAL RESCUE TOOLS	FD235	-	-	44,440	55,000	10,560
FIRE STATION #4 - KITCHEN RENOV	FD241	4,564	4,564	64,664	80,000	15,336
AIRPAK SCBA DECON WASHERS	FD242	-	-	86,020	90,000	3,980
		\$147,407	\$3,780,474	\$13,617,764	\$18,516,201	\$4,898,437
CITY CENTER						
LAND ACQUISITION & DEMOLITION	CC001	-	117,603	35,814,141	36,055,213	241,072
UTILITIES RELOCATION	CC006	1,455,744	2,332,604	6,579,124	7,174,555	595,431
SANDY SPRINGS CIRCLE PHASE 2	CC010	-	-	6,981,638	7,507,570	525,932
		\$1,455,744	\$2,450,207	\$49,374,903	\$50,737,338	\$1,362,435
ARTS PROGRAM						
OUTDOOR ART PROGRAM	A0001	13,591	36,890	339,402	352,513	13,110
VETERANS PARK ARTWORK	A0003	24,000	24,000	48,000	48,000	-
		\$37,591	\$60,890	\$387,402	\$400,513	\$13,110
I2202						
NETWORK HARDWARE REPLACEMENT	I2202	-	782	511,954	555,184	43,230
		\$-	\$782	\$511,954	\$555,184	\$43,230
V2201						
FLEET ELECTRIC VEHICLES	V2201	20,105	48,627	340,088	380,260	40,172
		\$20,105	\$48,627	\$340,088	\$380,260	\$40,172

PROJECT DESCRIPTION	PROJ #	OCTOBER MTD ACTUAL	2024 YTD ACTUAL	CUMULATIVE ACTUAL	CUMULATIVE BUDGET	AVAILABLE BUDGET
TRANSPORTATION						
ROSWELL ROAD PHASE I	T0019	39,239	51,880	2,084,930	8,656,826	6,571,896
CHATTAHOOCHEE RIVER BRIDGE	T0035	-	-	143,566	860,000	716,434
GLENRIDGE @ ROSWELL RD INTERSECTION	T0043	-	-	1,701,873	1,937,354	235,481
CITY CENTER TRANSPORTATION NETWORK	T0058	-	15,811	3,766,509	5,115,000	1,348,491
PATH-400 PRE-CONSTR AND UNASSIGNED	T0060	9,848	548,604	3,357,077	5,946,919	2,589,842
NORTH END REVITALIZATION	T0063	-	-	673,799	1,550,000	876,201
PEACHTREE @ TELFORD IMPROVEMENT	T0064	-	(7,140)	2,231,999	2,310,937	78,938
SR140 HOLCOMB @ SPALDING ROW	T0066	-	1,400	126,299	450,000	323,701
PEACHTREE-DUNWOODY@WINDSOR	T0069	2,000	2,900	954,304	1,400,000	445,696
NORTH END ROSWELL ROAD BOULEVARD	T0071	-	-	142,895	200,000	57,105
WATER RELIABILITY PROGRAM	T2000	-	683	822,959	1,000,000	177,041
PCID – PTD/LAKE HEARN MULTIMODAL	T2208	-	64,785	911,961	4,802,481	3,890,520
I285 ROSWELL RD INNOVATIVE INTERSEC	T2209	-	-	-	150,000	150,000
BRT JOINT FEASIBILITY STUDY	T2210	-	-	-	50,000	50,000
NEIGHBORHOOD LIGHTING PROGRAM	T2213	-	6,270	6,773	100,000	93,227
PCID – GLENRIDGE CONN@JOHNSON FERRY	T2302	-	-	-	80,000	80,000
PCID –HAMMOND @ GA400 TURN LANE	T2303	-	-	-	600,000	600,000
ATMS-5	T2304	-	-	-	300,000	300,000
HIGH POINT ROAD PED XING	T2305	19,415	19,415	69,000	330,000	261,000
INTERSTATE WAYFINDING END COLUMN	T2306	-	-	-	150,000	150,000
ROSWELL@LAKE PLACID	T2308	6,850	10,550	69,500	575,000	505,500
PEACHTREE-DUNWOODY MULTIMODAL STUD	T2401	-	-	-	250,000	250,000
INTERNALLY ILLUMINATED STREET SIGNS	T2402	-	2,141	2,141	125,000	122,859
LI@MTVERNON INTERSECTION IMPROVMENT	T2403	-	-	-	800,000	800,000
MORGAN FALLS PED LIGHTING	T2404	-	-	-	816,000	816,000
LF@ALLEN INTERSECTION IMPROVEMENT	T2405	-	-	-	1,200,000	1,200,000
SAFE STREETS FOR ALL (SS4A)	T2406	-	-	-	450,000	450,000
PAVEMENT MANAGEMENT PROGRAM	T3000	31,744	(275,021)	66,578,042	74,407,358	7,829,316
CITY BEAUTIFICATION PROGRAM	T4000	2,717	23,628	454,102	1,037,572	583,470
SIDEWALK PROGRAM	T6000	-	61,331	10,377,169	10,630,500	253,331
INTERSECTIONS & OPERATIONAL	T7000	68,491	95,110	6,896,839	8,501,048	1,604,209
GUARDRAIL REPLACEMENT PROGRAM	T7500	-	6,000	778,518	1,634,150	855,632
LAKE FORREST DAM MAINTENANCE	T9000	-	194	1,756,870	3,554,882	1,798,012
BRIDGE & DAM MAINTENANCE	T9100	-	48,511	2,331,591	2,720,000	388,409
TRAFFIC MANAGEMENT PROGRAM	T9500	21,804	167,446	8,245,408	8,704,238	458,830
TMC FIBER PROGRAM	T9510	-	-	14,704	650,000	635,296
PUBLIC SAFETY BUILDING FIBER	T9520	1,590	3,180	286,680	500,000	213,320
TRAFFIC CALMING	T9600	-	-	354,221	479,823	125,602
		\$203,698	\$847,677	\$115,139,732	\$153,025,087	\$37,885,355

PROJECT DESCRIPTION	PROJ #	OCTOBER MTD ACTUAL	2024 YTD ACTUAL	CUMULATIVE ACTUAL	CUMULATIVE BUDGET	AVAILABLE BUDGET
REVENUES						
T-SPLOST TAX		-	-	95,343,840	95,343,840	-
PCID PASSTHROUGH GRANT	TS192	-	-	348,713	5,900,000	5,551,288
INTEREST REVENUE		-	-	247,459	247,459	-
		\$-	\$-	\$95,940,011	\$101,491,298	\$5,551,288
TRANSPORTATION						
TIER 1 - UNCOMMITTED	TS100	-	-	-	1,974,771	1,974,771
TEI-Spalding@Dalrymple/Trowbridge	TS103	-	-	2,422,873	2,422,873	-
TEI-Roswell@GrogansFerry	TS105	19,074	(331,565)	4,892,370	4,800,000	(92,370)
TEI-Riverview@Northside	TS106	2,500	972,864	3,995,875	4,402,748	406,873
TEI-SCOOT Upgrade	TS107	-	-	1,484,961	1,484,961	-
TEI-Roswell@Dalrymple	TS108	-	145,607	416,193	2,840,000	2,423,807
TEI-MountParan@PowersFerry	TS110	-	-	346,739	346,739	-
TEI-Spalding@Pitts	TS111	-	37,158	4,134,616	4,318,179	183,563
TEI-MountVernon@LongIsland	TS115	-	-	91,937	91,937	-
LMC-PeachtreeDun Bike/Ped Trail	TS131	-	-	-	6,100,000	6,100,000
LMC-Central Parkway Sidewalk	TS136	-	-	15,899	15,899	-
LMC-JohnsonFerry:Glenridge/WellsFar	TS137	-	-	472,581	472,581	-
SWP-JohnsonFerry:Harleston/Glenridg	TS161	-	-	415,275	415,275	-
SWP-Windsor:PeachtreeDun/CityLimit	TS164	-	-	1,204,969	1,204,969	-
SWP-Northwood:Kingsport/Roswell	TS165	-	-	268,968	268,968	-
SWP-Spalding:SpaldingLake/Publix	TS166	(4,362)	(4,142)	1,882,608	1,963,352	80,744
SWP-BrandonMill:MarshCr/LostForest	TS167	-	-	1,375,419	1,375,419	-
SWP-Dalrymple:Princeton/Duncourtney	TS168	-	-	630,324	630,324	-
SWP-DunwoodyClub:Spalding/Fenimore	TS169	-	-	1,036,283	1,036,283	-
SWP-InterstateN:CityLimit/Northside	TS170	-	-	2,585,982	2,585,982	-
SWP-Roberts:Northridge/DavisAcademy	TS171	-	-	446,377	446,377	-
SWP-BrandonMill:LostForest/BrandonR	TS172	14,400	40,124	422,038	2,465,000	2,042,962
JohnsonFerry/MountVernon Efficiency	TS191	22,782	892,362	7,880,432	26,300,000	18,419,568
MountVernon Multiuse Path	TS192	223,400	223,400	4,290,595	13,474,500	9,183,905
Hammond Phase 1 (ROW/Design)	TS193	-	-	12,504,162	12,504,162	-
T-SPLOST Admin Costs	TS999	84,654	339,462	6,103,052	7,550,000	1,446,948
		\$362,449	\$2,315,269	\$59,320,527	\$101,491,298	\$42,170,771
TSPLOST-2016 FUND - 335		(\$362,449)	(\$2,315,269)	\$36,619,483	\$-	(\$36,619,483)

**TSPLOST-2021 FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

PROJECT DESCRIPTION	PROJ #	OCTOBER MTD ACTUAL	2024 YTD ACTUAL	CUMULATIVE ACTUAL	CUMULATIVE BUDGET	AVAILABLE BUDGET
REVENUES						
T-SPLOST TAX		1,951,752	6,212,994	36,273,704	114,680,913	78,407,209
FEDERAL MATCHING GRANTS	S2121	-	-	-	750,000	750,000
PCID PASSTHROUGH GRANT	S2222	-	-	-	4,675,000	4,675,000
		\$1,951,752	\$6,212,994	\$36,273,704	\$120,105,913	\$83,832,209
INFRASTRUCTURE						
TIER 1 - UNCOMMITTED	S2100	-	-	-	1,153	1,153
OSI-Fiber:RingA	S2101	94,387	124,054	689,695	1,500,000	810,305
OSI-Fiber:FireStation#3	S2102	-	-	-	650,000	650,000
OSI-JohnsonFerry@PtreeDunwoody	S2103	-	9,280	59,555	4,650,000	4,590,445
OSI-Boylston Sidepath	S2104	-	-	-	2,710,000	2,710,000
OSI-Roswell Road North Boulevard	S2105	-	-	-	8,800,000	8,800,000
PMP-SR 400 Multi-Use Trail	S2121	-	-	-	4,750,000	4,750,000
PMP-Glenridge:Hammond/Wellington	S2122	-	-	-	3,875,000	3,875,000
PMP-Design for Tier 2 Sidepaths	S2123	34,861	63,794	141,436	930,000	788,564
BRI-Mt Vernon Bridge Enhancement	S2131	-	-	3,203,000	3,203,000	-
BRI-Riverside over Chatt Trib	S2132	15,900	32,910	138,267	2,400,000	2,261,733
PSW-Windsor Gaps	S2161	5,885	13,030	210,709	925,000	714,291
PSW-Northland:Landmark/Northland	S2163	-	-	54,840	115,000	60,160
PSW-Evergreen:Greenwood/PtreeDunwoo	S2164	-	-	65,560	355,000	289,440
PSW-Riverside:I285/MtVernon	S2165	3,705	11,225	160,675	885,000	724,325
PSW-MtVernon:GlenErrol/500	S2167	5,160	8,065	82,300	450,000	367,700
PSW-Hilderbrand:Gym/Roswell	S2168	765	11,405	101,107	520,000	418,893
PSW-Carpenter:345	S2169	-	-	-	85,000	85,000
PSW-MtVernon:DeClaire/LongIsland	S2170	6,249	11,441	77,479	215,000	137,521
PSW-Dalrymple:Glencourtney/605	S2171	-	-	-	1,200,000	1,200,000
PSW-Glenridge:Canopy/GlenridgeClose	S2172	-	38,300	80,320	225,000	144,680
PSW-LongIsland:5910	S2174	-	-	-	75,000	75,000
PSW-Trowbridge:SpaldingTrail/Trowbr	S2175	3,005	5,625	72,520	95,000	22,480
PSW-PowersFerry:NewNorthside/6201	S2177	1,665	9,375	103,464	385,000	281,536
PSW-Spalding:NesbittFerry/SpaldingL	S2179	-	-	63,160	550,000	486,840
PSW-HolcombBridge:RiverExchange/Spa	S2182	-	-	-	450,000	450,000
PSW-JettFerry:JettFerryCt/Spalding	S2184	-	4,287	130,783	700,000	569,217
PSW-LakeForest Sidewalk	S2185	10,190	22,194	220,731	2,140,000	1,919,269
PSW-MtParan&PowersFerry:Rebel/Carol	S2186	2,982	32,071	246,591	2,400,000	2,153,409
PSW-Gap Fill Sidewalks	S2188	4,975	16,675	155,625	500,000	344,375
PSW-UNASSIGNED	S2189	-	-	-	80,000	80,000
CRL-Hammond Drive Widening	S2193	52,616	657,991	5,185,511	35,000,000	29,814,489
TIER 1 - TSPLOST STAFF	S2199	-	-	-	7,720,000	7,720,000
PXX-Roberts Sidepath	S2221	-	-	-	9,855,000	9,855,000
PXX-JohnsonFerry Sidepath	S2222	-	-	-	5,257,380	5,257,380
TIER 2 - TSPLOST STAFF	S2299	-	-	-	1,496,000	1,496,000
PXX-PowersFerry Sidepath	S2321	-	-	-	4,462,542	4,462,542
MSE-Roadway Maintenance/Paving	S2341	-	-	-	9,000,000	9,000,000
TIER 3 - TSPLOST STAFF	S2399	-	-	-	1,495,838	1,495,838
		\$242,345	\$1,071,721	\$11,243,327	\$120,105,913	\$108,862,586
TSPLOST-2021 FUND - 336		\$1,709,406	\$5,141,273	\$25,030,377	\$-	(\$25,030,377)

PROJECT DESCRIPTION	PROJ #	OCTOBER MTD ACTUAL	2024 YTD ACTUAL	CUMULATIVE ACTUAL	CUMULATIVE BUDGET	AVAILABLE BUDGET
PARKS						
ABERNATHY GREENWAY	P0002	-	-	10,871,670	13,968,481	3,096,811
HAMMOND PARK IMPROVEMENTS	P0007	1,910	36,663	4,667,717	4,958,981	291,264
MORGAN FALLS RIVER PARK	P0011	6,500	6,500	116,200	188,600	72,400
OLD RIVERSIDE DRIVE PARK	P0019	-	-	2,078,439	5,578,439	3,500,000
CROOKED CREEK PARK	P0020	-	7,350	463,578	598,607	135,029
CITY TRAIL DESIGN AND UNASSIGNED	P0028	-	-	492,476	3,750,000	3,257,524
RIVER SHORE MEADOWS PARK	P0029	-	3,284	113,853	125,000	11,147
TRAIL SEGMENT 2A P&E AND CONST	P2201	427,120	1,035,600	7,954,689	9,030,000	1,075,311
TRAIL ROW ACQUISITION	P2202	-	-	28,720	500,000	471,280
NANCY CREEK STREAM RESTORATION	P2205	-	2,670	777,000	777,000	-
SUSTAINABILITY PLAN/POLICY	P2206	-	-	-	75,000	75,000
TREE FUND INVASIVE SPECIES REMOVAL	P2207	-	32,525	98,268	116,495	18,227
TREE FUND TREES ATLANTA PARTNERSHIP	P2208	-	-	163,200	302,450	139,250
TREE FUND CAPITAL PROJECTS	P2209	17,750	55,270	252,778	549,000	296,222
TREE FUND SURVEYS	P2210	-	-	34,000	49,000	15,000
TREE FUND MAINTENANCE	P2211	-	102,598	210,161	297,000	86,840
OLD RIVERSIDE MASTER PLAN	P2212	-	38,500	75,395	93,446	18,051
ALLEN ROAD PARK MASTER PLAN	P2213	-	-	32,920	100,000	67,080
HAMMOND PARK FACILITY MASTER PLAN	P2214	-	-	-	100,000	100,000
ABERNATHY S GREENWAY STREAM BANK	P2215	-	-	63,850	150,000	86,150
MORGAN FALLS ATHLETIC IMP	P2216	210	31,532	1,621,196	3,000,000	1,378,804
TREE FUND EDUCATION	P2301	-	50	3,561	40,000	36,439
TREE FUND PILOT PROJECTS	P2302	-	-	-	70,000	70,000
FLOOD MITIGATION/RESILIANCE PLAN	P2401	-	-	-	200,000	200,000
SWAT TRUCK	PD223	-	-	465,743	500,000	34,257
FLOCK CAMERAS	PD224	-	-	118,125	120,000	1,875
K9 REPLACEMENT	PD232	-	-	-	30,500	30,500
POLICE AMMUNITION	PD235	3,152	54,054	394,892	449,530	54,638
		\$456,642	\$1,406,596	\$31,098,431	\$45,717,530	\$14,619,099
C CD231						
CITYWIDE DESIGN GUIDELINES	CD231	-	-	-	300,000	300,000
		\$-	\$-	\$-	\$300,000	\$300,000
C CD232						
CROSSROADS SMALL AREA PLAN	CD232	6,310	33,399	219,568	227,000	7,432
		\$6,310	\$33,399	\$219,568	\$227,000	\$7,432
E EM241						
GENERATOR FOR MOBILE CENTERS	EM241	11,800	11,800	11,800	60,000	48,200
		\$11,800	\$11,800	\$11,800	\$60,000	\$48,200
I IT100						
NETWORK HARDWARE REPLACEMENT PROC	IT100	-	9,018	9,018	417,000	407,982
		\$-	\$9,018	\$9,018	\$417,000	\$407,982
I IT200						
WORKSTATION REPLACE/UPGRADE PROG	IT200	25,500	32,703	51,003	210,000	158,997
		\$25,500	\$32,703	\$51,003	\$210,000	\$158,997
I IT241						
PARCEL CORRECTIONS	IT241	-	-	120,000	130,000	10,000
		\$-	\$-	\$120,000	\$130,000	\$10,000
CAPITAL PROJECTS FUND - 351		\$2,364,798	\$8,682,173	\$210,881,663	\$273,181,658	\$62,299,995

**FLEET FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
352-0000-90-391100	TRANSFER IN FROM GENERAL FUND	-	7,029,680	9,391,723	74.85 %
	TOTAL OTHER FINANCING SOURCES	-	7,029,680	9,391,723	74.85 %
	TOTAL REVENUES	\$-	\$7,029,680	\$9,391,723	74.85 %
POLICE CAPITAL EXPENDITURE EXPENDITURES					
352-3210-30-542200 FL234	MOTOR VEHICLES	-	61,405	61,405	100.00 %
352-3210-30-542200 FL235	MOTOR VEHICLES	26,699	1,962,391	3,093,839	63.43 %
	TOTAL POLICE CAPITAL EXPENDITURE	26,699	2,023,796	3,155,244	64.14 %
FIRE CAPITAL EXPENDITURE EXPENDITURES					
352-3510-30-542200 FL232	MOTOR VEHICLES	83,348	280,049	350,820	79.83 %
352-3510-30-542200 FL233	MOTOR VEHICLES	1,213	23,545	2,459,680	0.96 %
	TOTAL FIRE CAPITAL EXPENDITURE	84,561	303,594	2,810,500	10.80 %
PUBWKS CAPITAL EXPENDITURE EXPENDITURES					
352-4100-40-542200 FL236	MOTOR VEHICLES	-	56,907	57,227	99.44 %
	TOTAL PUBWKS CAPITAL EXPENDITURE	-	56,907	57,227	99.44 %
FLEET CAPITAL EXPENDITURE EXPENDITURES					
352-4900-40-542200 FL242	MOTOR VEHICLES	-	-	100,000	- %
	TOTAL FLEET CAPITAL EXPENDITURE	-	-	100,000	- %
PARKS CAPITAL EXPENDITURE EXPENDITURES					
352-6110-50-542200 FL241	MOTOR VEHICLES	188	43,381	44,000	98.59 %
	TOTAL PARKS CAPITAL EXPENDITURE	188	43,381	44,000	98.59 %
COMM DEV CAPITAL EXPENDITURE EXPENDITURES					
352-7450-60-542200 FL231	MOTOR VEHICLES	-	108,817	167,043	65.14 %
	TOTAL COMM DEV CAPITAL EXPENDITURE	-	108,817	167,043	65.14 %
TRANSFERS OUT EXPENDITURES					
352-9000-90-579000 FL999	CONTINGENCIES	-	-	2,893,529	- %
352-9000-90-611351	TRANSFER TO CAPITAL PROJECTS	-	164,180	164,180	100.00 %
	TOTAL TRANSFERS OUT	-	164,180	3,057,709	5.37 %
	TOTAL EXPENDITURES	\$111,447	\$2,700,675	\$9,391,723	28.76 %
FLEET FUND - 352		(\$111,447)	\$4,329,005	\$-	- %

**PUBLIC FACILITIES AUTHORITY REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
360-0000-10-361000	INTEREST REVENUE	-	750,463	750,272	100.03 %
360-0000-10-362000	REALIZED GAIN/LOSS	-	(24,684)	(24,684)	100.00 %
360-0000-10-371000	OTHER CONTRIBUTIONS	-	323,369	323,369	100.00 %
360-0000-10-391100	TRANSFER IN FROM GENERAL FUND	-	40,780,613	42,780,613	95.32 %
360-0000-10-391230	TRANSFER IN FROM STATE GRANTS	-	932,626	13,868,305	6.72 %
360-0000-10-391351	TRANSFER IN FROM CAPITAL PROJ	-	26,698,031	26,698,031	100.00 %
360-0000-10-391356	TRANSFER IN FROM IMPACT FEES	-	300,000	300,000	100.00 %
360-0000-10-392100	SALE OF ASSETS	-	9,283,250	9,283,250	100.00 %
360-0000-10-393100	REVENUE BOND PROCEEDS	-	386,340,000	386,340,000	100.00 %
360-0000-10-393400	PREMIUM ON BOND ISSUED	-	5,509,473	5,509,473	100.00 %
TOTAL PUBLIC FACILITIES AUTH REVE		-	470,893,141	485,828,629	96.93 %
360-9000-90-381100	CONTINGENT PAYMENT	-	1,519,120	1,519,120	100.00 %
360-9000-90-391100	TRANSFER IN FROM GENERAL FUND	2,556,659	73,243,682	83,310,341	87.92 %
360-9000-90-393100	REVENUE BOND PROCEEDS	-	8,299,542	8,299,542	100.00 %
TOTAL PFA OTHER FINANCING USES		2,556,659	83,062,344	93,129,003	89.19 %
TOTAL REVENUES		\$2,556,659	\$553,955,485	\$578,957,632	95.68 %
PUBLIC FACILITIES AUTHORITY EXPENDITURES					
360-1565-00-541300 PF008	BUILDINGS	-	48,058	4,400,000	1.09 %
TOTAL PUBLIC FACILITIES AUTHORITY		-	48,058	4,400,000	1.09 %
PUBLIC FACILITIES - PUB SAF EXPENDITURES					
360-3100-00-541300	BUILDINGS	-	-	(61,770)	- %
360-3100-00-541300 PF002	BUILDINGS	47,841	12,547,989	61,818,318	20.30 %
360-3100-00-541300 PF006	BUILDINGS	17,720	30,496	-	- %
TOTAL PUBLIC FACILITIES - PUB SAF		65,561	12,578,485	61,756,549	20.37 %
PUBLIC FACILITIES - FIRE EXPENDITURES					
360-3510-00-541300 PF003	BUILDINGS	-	8,938,231	8,938,231	100.00 %
360-3510-00-541300 PF004	BUILDINGS	10,216	4,156,173	10,900,000	38.13 %
TOTAL PUBLIC FACILITIES - FIRE		10,216	13,094,403	19,838,231	66.01 %
PUBLIC FACILITIES AUTH CONSTR EXPENDITURES					
360-6220-00-521200	PROFESSIONAL SERVICES	-	19,296,236	19,296,211	100.00 %
360-6220-00-541400	INFRASTRUCTURE	-	195,517,829	195,517,829	100.00 %
360-6220-00-541405	INFRASTRUCTURE - OTHER	-	648,025	648,025	100.00 %
360-6220-00-541410	INFRASTRUCTURE - SPECIAL	-	10,696,253	10,696,253	100.00 %
TOTAL PUBLIC FACILITIES AUTH CONS		-	226,158,343	226,158,318	100.00 %
PUBLIC FACILITIES AUTH DEBT EXPENDITURES					
360-8000-00-581100	PRINCIPAL DEBT RETIREMENT	-	29,610,000	37,120,000	79.77 %
360-8000-00-582100	INTEREST EXPENSE	2,556,659	49,451,528	52,008,187	95.08 %
360-8000-00-584000	COSTS OF ISSUANCE	-	3,412,917	3,412,917	100.00 %
360-8000-00-584100	REFUNDING ESCROW	-	162,949,891	162,949,891	100.00 %
TOTAL PUBLIC FACILITIES AUTH DEBT		2,556,659	245,424,337	255,490,995	96.06 %
PFA OTHER FINANCING USES EXPENDITURES					
360-9000-90-611100	TRANSFER TO GENERAL FUND	-	11,190,000	11,190,000	100.00 %
TOTAL PFA OTHER FINANCING USES		-	11,190,000	11,190,000	100.00 %
PUB FAC AUTH CONTINGENCY EXPENDITURES					
360-9000-00-579000 PF999	CONTINGENCIES	-	-	123,539	- %
TOTAL PUB FAC AUTH CONTINGENCY		-	-	123,539	- %

**PUBLIC FACILITIES AUTHORITY REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
	TOTAL EXPENDITURES	\$2,632,436	\$508,493,625	\$578,957,632	87.83 %
PUBLIC FACILITIES AUTHORITY - 360		(\$75,777)	\$45,461,859	\$-	- %

**CREATE SANDY SPRINGS REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
555-0000-55-347500	PRG FEES	-	50,000	35,000	142.86 %
555-0000-55-347600	MEMBERSHIPS	-	137,700	30,000	459.00 %
555-0000-57-347900	TIX REV - PROGRAMMING	168,581	622,843	1,688,400	36.89 %
555-0000-57-347905	TIX FEE - TICKET HANDLING FEES	16,229	57,213	101,745	56.23 %
555-0000-57-347906	TIX FEE - FACILITIES FEES	-	-	149,584	- %
555-0000-56-347910	FACILITY RENTALS	18,849	64,119	264,431	24.25 %
555-0000-52-347910 BYERS	FACILITY RENTALS	-	88,610	187,908	47.16 %
555-0000-52-347910 PARTN	FACILITY RENTALS	-	-	289,915	- %
555-0000-52-347910 STUDI	FACILITY RENTALS	2,000	2,000	59,057	3.39 %
555-6196-56-347920	F&B REVENUE	120,237	392,202	899,857	43.58 %
TOTAL CHARGES & FEES		325,896	1,414,687	3,705,897	38.17 %
555-0000-56-371000	OTHER CONTRIBUTIONS	3,715	23,308	133,500	17.46 %
555-0000-90-389900	MISCELLANEOUS INCOME	5,102	27,527	170,800	16.12 %
TOTAL MISCELLANEOUS		8,817	50,835	304,300	16.71 %
555-0000-90-391275	TRANSFER IN FROM HOTEL MOTEL	168,697	558,542	1,807,800	30.90 %
TOTAL OTHER FINANCING SOURCES		168,697	558,542	1,807,800	30.90 %
555-0000-59-336000	SPONSORSHIPS	-	-	80,000	- %
TOTAL OTHER REVENUES		-	-	80,000	- %
TOTAL REVENUES		\$503,410	\$2,024,064	\$5,897,997	34.32 %

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
ARTS CENTER - ADMINISTRATION EXPENDITURES					
555-6191-51-511100	SALARIES	149,761	555,626	2,137,369	26.00 %
555-6191-51-511110	BONUSES	-	-	49,450	- %
555-6191-51-511200	PT/TEMP EMPLOYEES	8,954	37,021	125,000	29.62 %
555-6191-51-512101	HEALTH INSURANCE	19,579	79,655	314,395	25.34 %
555-6191-51-512102	DISABILITY INSURANCE	556	2,288	15,842	14.44 %
555-6191-51-512103	DENTAL INSURANCE	957	3,903	16,745	23.31 %
555-6191-51-512104	LIFE INSURANCE	1,100	4,533	16,540	27.40 %
555-6191-51-512200	SOCIAL SECURITY	9,599	36,762	132,517	27.74 %
555-6191-51-512300	MEDICARE	2,245	8,597	30,992	27.74 %
555-6191-51-512401	401A RETIREMENT	16,680	42,215	256,484	16.46 %
555-6191-51-512402	401A RETIREMENT-457 MATCH	6,057	21,959	106,868	20.55 %
555-6191-51-512600	UNEMPLOYMENT TAX	65	493	5,000	9.85 %
555-6191-51-512700	WORKERS' COMPENSATION	-	2,327	5,000	46.53 %
555-6191-51-521300	TECHNICAL SERVICES	203	63,174	159,722	39.55 %
555-6191-51-522100	CLEANING SERVICES	14,700	36,540	70,000	52.20 %
555-6191-51-523200	COMMUNICATIONS	106	5,966	32,640	18.28 %
555-6191-51-523300	ADVERTISING	425	2,074	65,000	3.19 %
555-6191-51-523350	PROMOTIONS	-	-	15,000	- %
555-6191-51-523400	PRINTING & BINDING	-	200	9,500	2.11 %
555-6191-51-523500	TRAVEL	-	919	8,050	11.42 %
555-6191-51-523600	DUES & FEES	-	1,659	9,710	17.08 %
555-6191-51-523700	EDUCATION/TRAINING	-	774	9,700	7.98 %
555-6191-51-523800	LICENSES	-	3,044	8,900	34.20 %
555-6191-51-523900	CONTRACTUAL SERVICES	-	-	6,000	- %
555-6191-51-523905	WEBSITE ENHANCEMENTS	-	-	50,000	- %
555-6191-51-523950	MERCHANT SVCS CHARGES	8,195	21,900	80,000	27.38 %
555-6191-51-531100	GENERAL SUPPLIES & MATLS	57	1,259	6,200	20.31 %
555-6191-51-531300	HOSPITALITY	-	-	5,000	- %
555-6191-51-531750	UNIFORMS	-	-	6,000	- %
555-6191-51-542100	MACHINERY & EQUIPMENT	8,767	16,808	200,000	8.40 %
555-6191-51-542300	FURNITURE & FIXTURES	-	-	20,000	- %
555-6191-51-579000	CONTINGENCIES	-	-	40,000	- %
TOTAL ARTS CENTER - ADMINISTRATIO		248,007	949,696	4,013,624	23.66 %

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
ARTS CENTER - THEATRE EXPENDITURES					
555-6192-52-521200	PROFESSIONAL SERVICES	23,041	23,041	87,500	26.33 %
555-6192-52-522220	REP & MAINT-BUILDINGS	8,384	13,384	103,000	12.99 %
555-6192-52-522330	OTHER RENTALS	4,810	4,910	24,194	20.29 %
555-6192-52-523300	ADVERTISING	5,227	20,115	175,375	11.47 %
555-6192-52-523850	ARTIST FEES	25,636	127,198	1,107,489	11.49 %
555-6192-52-523900	CONTRACTUAL SERVICES	15,726	63,817	182,788	34.91 %
555-6192-52-531100	GENERAL SUPPLIES & MATLS	-	3,747	26,500	14.14 %
555-6192-52-531300	HOSPITALITY	-	3,069	30,000	10.23 %
555-6192-52-531500	COSTS OF GOODS SOLD	-	47,627	103,629	45.96 %
555-6192-52-531600	SMALL TOOLS & EQUIPMENT	-	10,694	82,000	13.04 %
555-6192-52-531700	OTHER SUPPLIES	-	-	2,000	- %
555-6192-52-541200	SITE IMPROVEMENTS	-	8,539	40,000	21.35 %
TOTAL ARTS CENTER - THEATRE		82,824	326,140	1,964,475	16.60 %

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
ARTS CENTER - CONFERENCE CTR EXPENDITURES					
555-6193-53-522220	REP & MAINT-BUILDINGS	-	-	20,000	- %
555-6193-53-523900	CONTRACTUAL SERVICES	25,093	90,564	195,324	46.37 %
555-6193-53-531100	GENERAL SUPPLIES & MATLS	2,253	15,323	75,000	20.43 %
555-6193-53-531500	COSTS OF GOODS SOLD	-	40,535	209,283	19.37 %
555-6193-53-531600	SMALL TOOLS & EQUIPMENT	810	7,479	35,000	21.37 %
555-6193-53-531700	OTHER SUPPLIES	-	303	8,000	3.79 %
TOTAL ARTS CENTER - CONFERENCE		28,156	154,204	542,607	28.42 %

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
ARTS CENTER - EDUCATION PROGRM EXPENDITURES					
555-6194-54-521200	PROFESSIONAL SERVICES	-	25,000	37,500	66.67 %
555-6194-54-523700	EDUCATION ASSISTANCE	-	-	32,500	- %
555-6194-54-531300	HOSPITALITY	-	-	5,300	- %
555-6194-54-531700	OTHER SUPPLIES	-	-	600	- %
TOTAL ARTS CENTER - EDUCATION PR		-	25,000	75,900	32.94 %

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
ARTS CENTER - SPECIAL EVENTS EXPENDITURES					
555-6195-55-523300	ADVERTISING	10,970	28,165	107,200	26.27 %
555-6195-55-523900	CONTRACTUAL SERVICES	-	-	60,000	- %
555-6195-55-531100	GENERAL SUPPLIES & MATLS	-	1,684	5,000	33.67 %
555-6195-55-531300	HOSPITALITY	-	373	1,000	37.31 %
555-6195-55-531350	SPECIAL EVENTS	129,958	588,142	992,341	59.27 %
555-6195-55-531500	COSTS OF GOODS SOLD	-	-	2,500	- %
TOTAL ARTS CENTER - SPECIAL EVEN		140,928	618,364	1,168,041	52.94 %



CREATE SANDY SPRINGS REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
ARTS CENTER - ICE RINK EXPENDITURES					
555-6197-57-523300	ADVERTISING	-	-	50,000	- %
555-6197-57-523900	CONTRACTUAL SERVICES	-	36,875	400,000	9.22 %
TOTAL ARTS CENTER - ICE RINK		-	36,875	450,000	8.19 %
TOTAL EXPENDITURES		\$499,914	\$2,110,279	\$8,214,647	25.69 %
CREATE SANDY SPRINGS - 555		\$3,496	(\$86,214)	(\$2,316,650)	3.72 %

**STORMWATER FUND REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
561-0000-90-391100	TRANSFER IN FROM GENERAL FUND	-	16,900,000	19,060,000	88.67 %
	TOTAL OTHER FINANCING SOURCES	-	16,900,000	19,060,000	88.67 %
	TOTAL REVENUES	\$-	\$16,900,000	\$19,060,000	88.67 %
STORMWATER CAPITAL MAINT & IMP EXPENDITURES					
561-4250-40-521200	PROFESSIONAL SERVICES	8,140	1,507,649	1,559,045	96.70 %
561-4250-40-521200 GREEN	PROFESSIONAL SERVICES	-	60,487	60,487	100.00 %
561-4250-40-541450	STORMWATER IMPROVEMENT	33,919	11,461,803	13,915,582	82.37 %
561-4250-40-541450 MABRY	STORMWATER IMPROVEMENT	-	1,556,996	1,556,996	100.00 %
	TOTAL STORMWATER CAPITAL MAINT	42,059	14,586,936	17,092,111	85.34 %
STORMWATER OPERATIONS EXPENDITURES					
561-4320-40-521200	PROFESSIONAL SERVICES	5,940	287,073	309,378	92.79 %
561-4320-40-522240	REP & MAINT-OTHER	-	1,198,991	1,298,919	92.31 %
561-4320-40-523900	CONTRACTUAL SERVICES	1,033	177,538	200,274	88.65 %
561-4320-40-542100	MACHINERY & EQUIPMENT	-	56,697	56,697	100.00 %
	TOTAL STORMWATER OPERATIONS	6,973	1,720,299	1,865,268	92.23 %
TRANSFERS EXPENDITURES					
561-9000-90-611351	TRANSFER TO CAPITAL PROJECTS	-	570,000	570,000	100.00 %
	TOTAL TRANSFERS	-	570,000	570,000	100.00 %
	TOTAL EXPENDITURES	\$49,032	\$16,877,235	\$19,527,379	86.43 %
STORMWATER FUND - 561		(\$49,032)	\$22,765	(\$467,379)	(4.87%)

**DEVELOPMENT AUTHORITY REVENUES & EXPENDITURES
THROUGH PERIOD 04, OCTOBER FY 2024**

11/15/2023

GL ACCOUNT	DESCRIPTION	OCTOBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
840-0000-10-389000	CONTRACT PAYMENTS	-	-	450,000	- %
	TOTAL MISCELLANEOUS	-	-	450,000	- %
	TOTAL REVENUES	\$-	\$-	\$450,000	- %
DEVELOPMENT AUTHORITY EXPENDITURES					
840-1595-10-523100	PROPERTY & LIABILITY INS	-	-	2,100	- %
840-1595-10-523600	DUES & FEES	30	120	500	24.00 %
840-1595-10-531100	GENERAL SUPPLIES & MATLS	-	-	150	- %
840-1595-10-531300	HOSPITALITY	-	-	500	- %
	TOTAL DEVELOPMENT AUTHORITY	30	120	3,250	3.69 %
TRANSFERS EXPENDITURES					
840-9000-90-611100	TRANSFER TO GENERAL FUND	-	-	450,000	- %
	TOTAL TRANSFERS	-	-	450,000	- %
	TOTAL EXPENDITURES	\$30	\$120	\$453,250	0.03 %
DEVELOPMENT AUTHORITY - 840		(\$30)	(\$120)	(\$3,250)	3.69 %