



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, November 19, 2024

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. 2024-283 Meeting Minutes

November 5, 2024 City Council Work Session

November 5, 2024 City Council Meeting

B. 2024-284 Request for Mayor and City Council Consideration of Acceptance of the Dedication of Permanent Easement for the Construction and Maintenance of Slopes on Property Located at 6204 Riverside Drive in Land Lot 157 of the 17th District, Fulton County, City of Sandy Springs, Georgia (Tax ID# 17- 0167-LL – 031-9)

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

C. 2024-285 Request for Mayor and City Council Consideration of Acceptance of an Easement for the Construction of Driveway on Property Located at 1144 Evergreen Drive in Land Lot 14 of the 17th District, City of Sandy Springs (Tax ID #17-0014- LL- 023-1), Associated with the S2-164 Evergreen Drive Sidewalk Project

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

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.
1 Galambos Way, Sandy Springs, Georgia 30328 • 770-730-5600 • SandySpringsGA.gov



SANDY SPRINGS

GEORGIA

- D. **2024-286** Request for Mayor and City Council Consideration of Acceptance of a Temporary Construction Easement on Property Located at 575 Mt. Paran Road in Land Lot 137 of the 17th District, City of Sandy Springs (Tax ID# 17-0137-0005-018-7); S2-186 Mt. Paran Road and Powers Ferry Road Sidewalk Improvements Project – Rebel Trail to Laurel Chase
(Presented by William H. Martin, Jr., AIA, Public Works Director)
- E. **2024-287** Request for Mayor and City Council Consideration of Acceptance of an Agreement to Donate Fee Simple Right of Way, and Temporary Construction Easement on Property Located at 115 Mt. Paran Road in Land Lot 137 of the 17th District, City of Sandy Springs (Tax ID# 17-0137-0005-029-4); S-2186 Mt. Paran Road and Powers Ferry Road Sidewalk Improvements Project – Rebel Trail to Laurel Chase
(Presented by William H. Martin, Jr., AIA, Public Works Director)
- F. **2024-288** Request for Mayor and City Council Consideration of Acceptance of an Agreement to Purchase Permanent Drainage Easement and Temporary Construction Easement on Property Located at 335 Hammond Drive in Land Lot 70 of the 17th District, City of Sandy Springs (Tax ID #17-0070- LL-037-2); S2-193 Hammond Drive Widening Project
(Presented by William H. Martin, Jr. AIA Public Works Director)

VII. Presentations

- A. **2024-289** FY2024 Annual Audit and Comprehensive Financial Report
(Presented by Meredith Lipson, Governmental Partner, Mauldin and Jenkins)

VIII. Public Hearing

- A. **2024-290** Request for Mayor and City Council Consideration of a Resolution to Approve a Metropolitan River Protection Act Certificate for River Corridor Review RC-24-03SS for Property Located at 680 River Chase Point
(Presented by Michele McIntosh-Ross, Planning & Zoning Manager)
- B. **2024-291** Request for Mayor and City Council Consideration for a Zoning Map Amendment RZ24-0002 to Rezone from CON- to CON- to Remove the Condition of Zoning that Required the Developer to Dedicate Required Open Space to the City for a Public Park.
(Presented by Michele McIntosh-Ross, Planning & Zoning Manager)

IX. New Business

- A. **2024-292** Request for Mayor and City Council Consideration to Approve Seven Contract

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Awards for Public Works Capital Projects Engineering On-Call Design Services; to Authorize the City Manager to Execute the Seven Contracts; and for Other Purposes

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

- B. **2024-293** Request for Mayor and City Council Consideration to Approve a Contract Award to NOVA Engineering and Environmental, LLC for Materials Testing Services for the City of Sandy Springs' Portion of the SR 400 Multi-Use Path as it Relates to the PATH 400 Multiuse Trail Extension Project and to Authorize the City Manager to Execute the Contract

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

- C. **2024-294** Request for Mayor and City Council Consideration to Approve Participation in the U.S. Department of Homeland Security FY23 State and Local Cybersecurity Grant Program and to Enter into a Grant Agreement with the Georgia Emergency Management and Homeland Security Agency to Accomplish this Purpose

(Presented by Jonathan Crowe, Information Technology Director)

- D. **2024-295** Request for Mayor and City Council Consideration of a Resolution Authorizing the City's Participation in an Amicus Brief in the Chang v. City of Milton Appeal

(Presented by Dan Lee, City Attorney)

- E. **2024-296** Request for Mayor and City Council Consideration of a Resolution to Accept the Dedication of Right-Of-Way Incident to the Construction of a City Street on Property Located in Land Lot 71 of the 17th District of Fulton County, Georgia (Tax Parcel 17-0071-0001-035-5) and to Authorize the Mayor to Execute the Associated Conveyance Deed

(Presented by Allen Johnson, PE, PMP, TSPLOST Program Manager)

X. Reports

- A. **2024-297** Mayor and Council Report

- B. **2024-298** Staff Reports

1. September 2024 Unaudited Financials

(Presented by Toni Carlisle, Chief Financial Officer)

XI. Executive Session - Real Estate & Litigation

XII. Adjournment

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TO: Eden Freeman, City Manager
FROM: William H. Martin, Jr., AIA, Public Works Director
DATE: October 22, 2024 Submission for the November 19, 2024 City Council Meeting
ITEM: Request for Mayor and City Council Consideration of Acceptance of the Dedication of Permanent Easement for the Construction and Maintenance of Slopes on Property Located at 6204 Riverside Drive in Land Lot 157 of the 17th District, Fulton County, City of Sandy Springs, Georgia (Tax ID# 17- 0167-LL – 031-9)

Recommendation:

Staff recommends that the Mayor and City Council accept the Permanent Easement for the Construction and Maintenance of Slopes, dedicating all that tract or parcel of land lying and located in Land Lot 157 of the 17th District, Fulton County, City of Sandy Springs, Georgia. The property, as shown in the attached exhibits, is being dedicated by the property owner Premier Management Properties, LLC and is more specifically known as 6204 Riverside Drive (Tax ID# 17-0167-LL-031-9). The total amount of Permanent Easement for the Construction and Maintenance of Slopes being dedicated is 3,950.66 square feet more or less, respectfully being dedicated as required by the Development Regulations Ordinance in Connection with Community Development File # HBR-894.

Background:

Section 103-75 of the Development Regulations specifies a minimum-required right of way width based on street classifications. Such width must be dedicated prior to the approval of an Exemption Plat, Final Plat or a Land Disturbance Permit submittal.

Discussion:

Permanent Easement for the Construction and Maintenance of Slopes is being dedicated along Riverside Drive per the requirements/conditions of the Development Regulations Ordinance. The property owner has paid the recording fees and met the requirements of the Community Development Department, the Public Works Department, and the Right of Way Coordinator for the dedication of the right of way and permanent easement.

Financial Impact:

None. This is a dedication at no cost to the City.

Alternatives:

None. The processing of this dedication is a requirement of the code.

Review:

Cheryl Oslund, Administrative Coordinator

Created/Initiated - 11/7/2024

Marty Martin, Director of Public Works
Chris Owens, Assistant City Manager
Toni Carlisle, Chief Financial Officer
Dan Lee, City Attorney
Eden Freeman, City Manager

Approved - 11/7/2024
Approved - 11/11/2024
Approved - 11/12/2024
Approved - 11/14/2024
Final Approval - 11/14/2024

Attachments:

1. Aerial & GIS
2. Perm. Easement for Const. & Maint. of Slopes
3. Resolution



Date: 10/15/2024
Map Size: 8.5x11 (LETTER)



FULTON
COUNTY



Date: 10/15/2024
Map Size: 8.5x11 (LETTER)



FULTON
COUNTY

AFTER RECORDING, PLEASE RETURN TO:
City Clerk's Office
1 Galambos Way
Sandy Springs, GA 30328

Cross reference:
Deed Book: 66778, Page: 515
Tax Parcel No: 17-0167-LL-031-9
Address: 6204 Riverside Drive

**PERMANENT EASEMENT FOR THE CONSTRUCTION
AND MAINTENANCE OF SLOPES**
(Dedication – City File No: HBR-894)

**STATE OF GEORGIA
FULTON COUNTY**

THIS INDENTURE made this 11 day of October, 2024,
between **Premier Management Properties, LLC**, as Grantor(s), and the **City of Sandy Springs
Georgia**, a municipal corporation of the State of Georgia, as Grantee.

WITNESSETH: That for and in consideration of the sum of one dollar (\$1.00) and other
good and valuable consideration in hand paid, the receipt whereof is hereby acknowledged,
Grantor does grant and convey unto Grantee, its successors and assigns, the following property, to
wit:

That tract of land lying and being in Land Lot 157 of the 17th District, City of Sandy
Springs, Fulton County, Georgia and being more particularly described in Exhibit
“A” and shown on Exhibit “B” both hereby made part of by reference.

It is the intent of both parties that the Grantee shall receive a permanent easement
along RIVERSIDE DRIVE, equaling 3,950.66 square feet (0.09 acres) for the
purpose of roadway improvements. This dedication is in conjunction with the City
of Sandy Springs Community Development Department File No: HBR-894

The permanent easement herein shall bind the Grantor, its heirs and assigns and shall inure
to the benefit of the successors of in title of Grantee.

IN WITNESS WHEREOF Grantor has here unto caused this deed to be executed and its
seal affixed hereto the day and year above written.

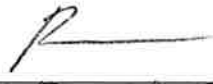
Signatures on the Following Page

Signed, sealed, and delivered in the presence of:

GRANTOR(s):
**PREMIER MANAGEMENT PROPERTIES,
LLC**



Unofficial Witness
Name: *Natalia Suslaev*

By: 

Name: *Pavel Semenov*
Title: *Owner*



Notary Public
My Commission Expires: *November 5, 2021*

By: _____
Name: _____
Title: _____

{Notary Seal}



EXHIBIT A

6204 Riverside Dr **LEGAL DESCRIPTION**

CONSTRUCTION EASEMENT

ALL THAT TRACT OR PARCEL OF LAND LYING AND BEING IN LAND LOT 157 OF THE 17TH DISTRICT, FULTON COUNTY, GEORGIA, BEING A PROPOSED TEMPORARY CONSTRUCTION EASEMENT MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT AN IRON PIN FOUND AT THE SOUTHEAST CORNER OF PARCEL #17 0167 LL0319 HAVING GEORGIA WEST STATE PLANE COORDINATES N:1427599.87 E:2223360.32;
RUNNING THENCE S61° 13' 09" W, A DISTANCE OF 20.00 FEET;
THENCE N 27°57' 02" W, A DISTANCE OF 195.68 FEET TO A POINT;
THENCE N 50°43' 47" E, A DISTANCE OF 20.40 FEET TO AN IRON PIN FOUND;
THENCE S 27°57' 02" E, A DISTANCE OF 199.39 FEET ALONG THE SOUTHWESTERLY RIGHT-OF-WAY LINE OF RIVERSIDE DRIVE TO AN IRON PIN FOUND AND THE POINT BEING THE POINT OF BEGINNING.

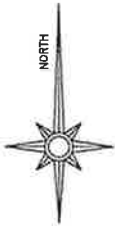
TOGETHER WITH AND SUBJECT TO COVENANTS, EASEMENTS, AND RESTRICTIONS OF RECORD.

SAID PROPERTY CONTAINS 3,950.66 SQUARE FEET, 0.09 ACRES MORE OR LESS.

NOTES:

1. THE HORIZONTAL CONTROL USED ON THIS PLAT IS NAD 83 GEORGIA STATE WEST STATE PLANE.
2. ALL HORIZONTAL MEASUREMENTS ARE IN US SURVEY FEET.
3. EQUIPMENT USED TRIMBLE S6 TOTAL STATION AND TSC5 DATACOLLECTOR.
4. THIS PLAT HAS BEEN CALCULATED FOR CLOSURE AND IS FOUND TO BE ACCURATE WITHIN ONE FOOT IN 80,322 FEET.
5. THE FIELD DATA UPON WHICH THIS PLAT IS BASED HAS A CLOSURE OF 1 FOOT IN 72,312 FEET, AN ANGULAR ERROR 03 SECONDS PER ANGLE POINT AND WAS ADJUSTED USING THE LEAST SQUARES METHOD.
9. PROJECT # 23034
10. CITY PERMIT NO. HBR-894

CLERK OF THE SUPERIOR COURT
RECORDING INFORMATION



N/F
SANTORO SILVINA NATACHA
PARCEL 17 0167 LL0301
6224 RIVERSIDE DR NW
SANDY SPRINGS, GA
DB-65121 PG-541

N/F
PREMIER MANAGEMENT
PROPERTIES LLC
PARCEL 17 0167 LL0319
6204 RIVERSIDE DR NW
SANDY SPRINGS, GA
DB-66778 PG-515

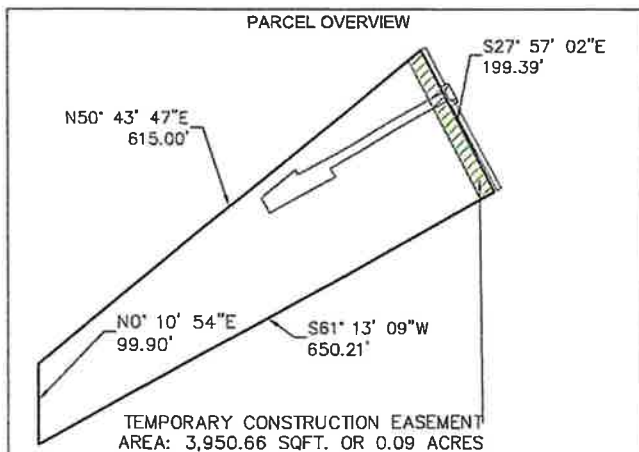
CONSTRUCTION EASEMENT
AREA: 3,950.66 SQFT. OR 0.09 ACRES

N/F
ROVER FARMS LLC
PARCEL 17 0167 LL0285
6184 RIVERSIDE DR NW
SANDY SPRINGS, GA
DB-61949 PG-505

LEGEND:



TEMPORARY
CONSTRUCTION
EASEMENT



10/04/2024

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 FIELD WORK:	SET-17-2024	REVISIONS			
DATE OF PLAN PREPARATION:	SET-17-2024	NO.	DESCRIPTION	DATE	BY
JOB NUMBER:	2408-290				
DRAWN BY:	J. LOPEZ				
REVISED BY:	J. LOPEZ				
LAND SURVEYING FIRM:	001337				
SCALE:	1"=30'-0"				
LOCATION:	LL 157.17TH DISTRICT				

EXHIBIT "B"
EASEMENT PLAT FOR:
CITY OF SANDY SPRINGS
6204 RIVERSIDE DR. NW
SANDY SPRINGS, GA 30328, FULTON COUNTY

SHEET NO.
1
TOTAL

STATE OF GEORGIA
COUNTY OF FULTON

**A RESOLUTION TO ACCEPT THE DEDICATION OF PERMANENT EASEMENT FOR
THE CONSTRUCTION AND MAINTENANCE OF SLOPES ON PROPERTY LOCATED AT
6204 RIVERSIDE DRIVE (TAX ID #17-0167-LL-031-9), LYING IN LAND LOT 157 OF
THE 17th DISTRICT, FULTON COUNTY, CITY OF SANDY SPRINGS, GEORGIA**

WHEREAS, it is necessary, from time to time, to establish policies, procedures, and guidelines consistent with the administration of a municipal government consistent with the US Constitution, Federal Statutes, alignment with Federal, Georgia's State Constitution, and the Charter for the City of Sandy Springs; and

WHEREAS, the City Manager directed the Department of Public Works 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

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

That they approve the acceptance of the dedication of a Permanent Easement for the Construction and Maintenance of Slopes from Premier management Properties, LLC on property more particularly described as 6204 Riverside Drive, in Sandy Springs, Georgia. This dedication is associated with Community Development File # HBR-894.

As required per conditions of the Development Regulations Ordinance, the City authorizes the acceptance of the required 3,950.66 square feet more or less of Permanent Easement for the Construction and Maintenance of Slopes along Riverside Drive in Land Lot 157 of the 17th District, Fulton County, City of Sandy Springs, Georgia.

RESOLVED this the 19th day of November 2024.

Approved:

Russell K. Paul, Mayor

Attest:

Raquel D. Gonzalez, City Clerk
(Seal)



SANDY SPRINGS

CITY CLERK'S OFFICE

TO: Eden Freeman, City Manager
FROM: William H. Martin, Jr., AIA, Public Works Director
DATE: October 22, 2024 Submission for the November 19, 2024 City Council Meeting
ITEM: Request for Mayor and City Council Consideration of Acceptance of an Easement for the Construction of Driveway on Property Located at 1144 Evergreen Drive in Land Lot 14 of the 17th District, City of Sandy Springs (Tax ID #17-0014- LL-023-1), Associated with the S2-164 Evergreen Drive Sidewalk Project

Recommendation:

Staff recommends that the Mayor and City Council accept an Easement for Construction of Driveway on that tract of land lying and located in Land Lot 14 of the 17th District, Fulton County, Georgia. The property is owned by Lucy's Garden House, LLC, and is located at 1144 Evergreen Drive, Sandy Springs, Georgia, as shown in the attached exhibits.

Background:

The acquisition of an Easement for Construction of Driveway on the subject property is necessary to construct the S2-164 Evergreen Drive Sidewalk Project.

Discussion:

City Staff and the property owner have come to an agreement on the reconstruction of the driveway located on the subject parcel. Therefore, Staff recommends Council's acceptance and approval of the easement agreement.

Financial Impact:

This is a donation; no compensation is being paid by the City.

Alternatives:

The acquisition reflects the minimum amount of property rights required to deliver the desired project. The City can decline to execute the ROW Agreement and not execute the project as designed.

Review:

Cheryl Oslund, Administrative Coordinator
Marty Martin, Director of Public Works
Chris Owens, Assistant City Manager
Toni Carlisle, Chief Financial Officer
Dan Lee, City Attorney
Eden Freeman, City Manager

Created/Initiated - 11/7/2024
Approved - 11/7/2024
Approved - 11/11/2024
Approved - 11/12/2024
Approved - 11/14/2024
Final Approval - 11/14/2024

Attachments:

1. Aerial and GIS
2. Driveway Easement (signed)
3. Resolution



1144 Evergreen Dr. Aerial - Lucy's Garden House, LLC (Par. 2)

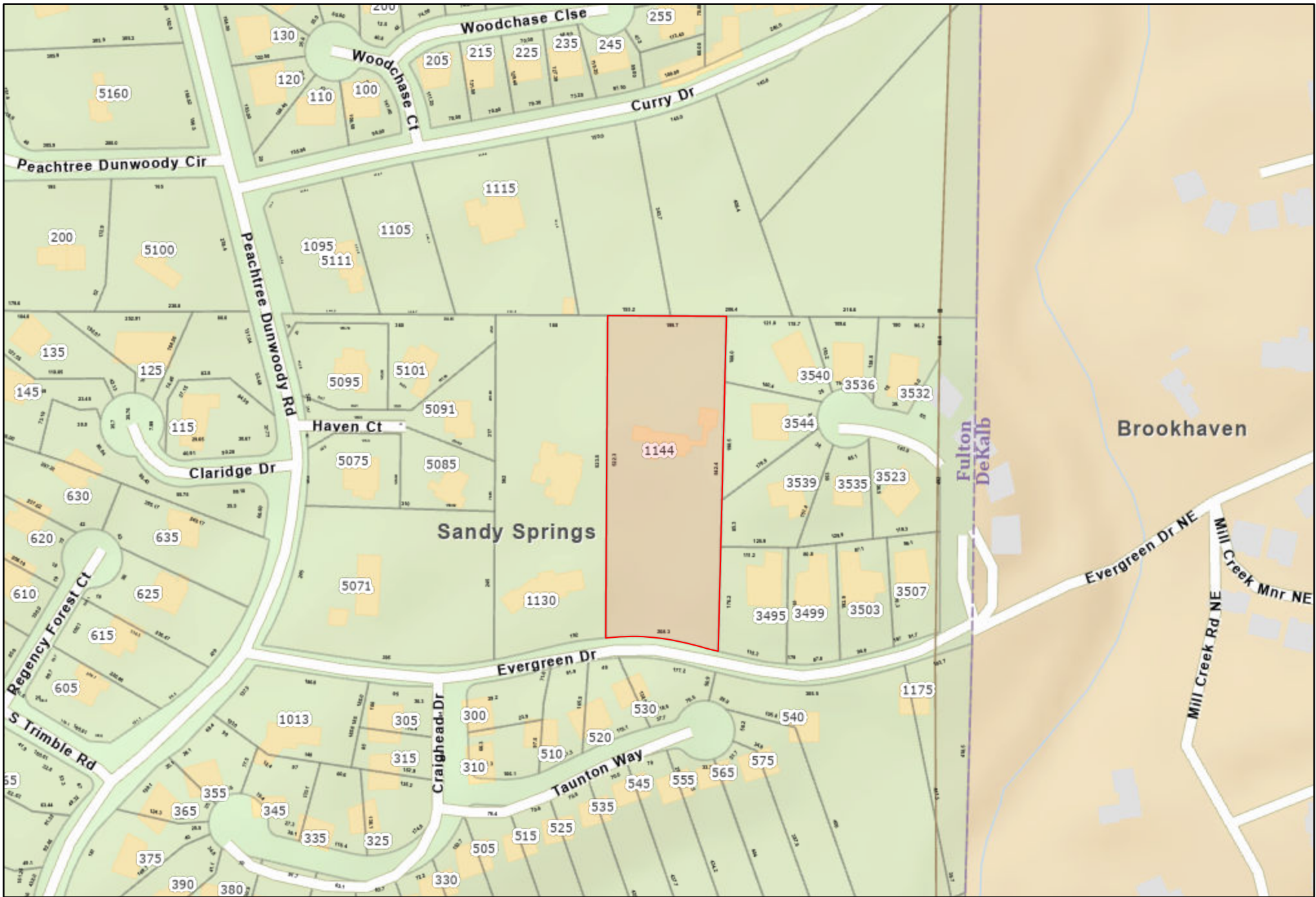
Date: 10/18/2024
Map Size: 8.5x11 (LETTER)



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1144 Evergreen Dr. GIS - Lucy's Garden House, LLC (Par. 2)

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FULTON
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EASEMENT FOR THE CONSTRUCTION OF DRIVEWAY

**STATE OF GEORGIA
FULTON COUNTY**

THIS CONVEYANCE made and executed the 16 day of October, 2024.

WHEREAS, the City of Sandy Springs in the County of Fulton, Georgia desires to construct the S2164 Evergreen Drive Sidewalk Project.

NOW, THEREFORE, for value received, the Undersigned does hereby grant an Easement for the Construction of Driveway ("Easement") to the City of Sandy Springs, GA, (the "City") the right to execute certain construction over and upon our land abutting on and adjacent to the City right of way in such manner as the City may deem proper to support or accommodate the improvements of said project. The easement area is shown on the attached plat labeled Exhibit "A". Any slopes (if any) will remain in place and the City will cease to maintain the slopes upon completion and final acceptance of the project by the City of Sandy Springs Public Works Department.

Said Easement for the Construction of Driveway granted herein shall commence upon the City's use of the Easement for construction of the S-2164 Project and shall terminate Two (2) years from the commencement of the City's use of this Easement; or upon the completion and City's final acceptance of the S-2164 Project, whichever date shall first occur.

We hereby warrant that we have the right to sell and/or convey said land and bind, ourselves, our heirs, executors and administrators forever and defend by virtue of these presents.

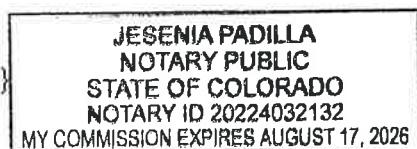
In Witnesseth whereof, we have hereunto set our hands and seal the day above written.

Signed, Sealed and Delivered this 16 day of October, 2024 in the presence of:

Antar B. [Signature]
Witness

Jesenia Padilla [Signature]
Notary Public

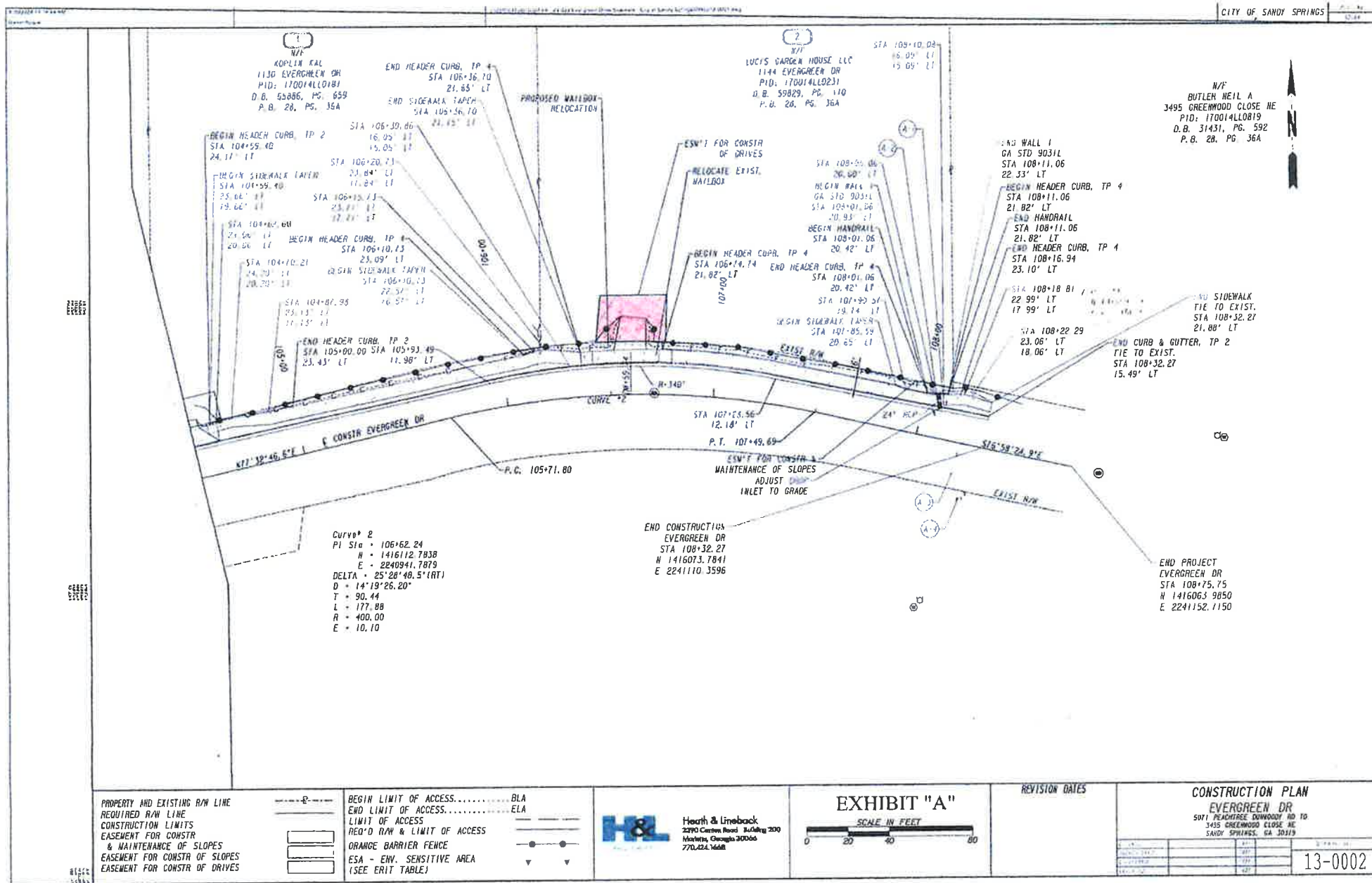
{NOTARY SEAL}



LUCY'S GARDEN HOUSE, LLC

By: William C. Smeshkin [Signature] (SEAL)
Name:
Title:

By: [Signature] (SEAL)
Name:
Title:



STATE OF GEORGIA
COUNTY OF FULTON

**A RESOLUTION TO ACCEPT AN EASEMENT FOR THE CONSTRUCTION OF DRIVEWAY ON
THAT CERTAIN TRACT OF LAND LOCATED AT 1144 EVERGREEN DRIVE,
(TAX ID# 17-0014- LL-023-1), LAND LOT 14 OF THE 17TH DISTRICT,
CITY OF SANDY SPRINGS, FULTON COUNTY, GEORGIA**

WHEREAS, the City of Sandy Springs (“City”) is currently in the process of constructing the S2-164 Evergreen Drive Sidewalk Project (“Project”); and

WHEREAS, to facilitate construction of the Project, the City requires the acquisition of an Easement for the Construction of Driveway (“Property”), located at 1144 Evergreen Drive (Tax Id# 17-0014- LL-023-1), in Land Lot 14 of the 17th District, Fulton County, City of Sandy Springs, Georgia, and owned by Lucy’s Garden House, LLC (“Owner”); and

WHEREAS, City staff has reached an amicable settlement with the Owner; and

WHEREAS, the Department of Public Works, in response to guidance provided by the City Manager, has reviewed and desires that City Council approve the attached Easement for the Construction of Driveway (“Agreement”) at no cost to the City; and

WHEREAS, the City desires to enter into the Agreement;

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

1. That the attached Agreement is hereby approved;
2. That the Mayor or appropriate City official is hereby authorized to execute the Agreement, subject to approval of the City Attorney and the City Finance Director; and
3. That 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.

RESOLVED this 19th day of November, 2024.

Approved:

Russell K. Paul, Mayor

Attest:

Raquel D. Gonzalez, City Clerk

(Seal)



SANDY SPRINGS

CITY CLERK'S OFFICE

TO: Eden Freeman, City Manager

FROM: William H. Martin, Jr., AIA, Public Works Director

DATE: October 22, 2024 Submission for the November 19, 2024 City Council Meeting

ITEM: Request for Mayor and City Council Consideration of Acceptance of a Temporary Construction Easement on Property Located at 575 Mt. Paran Road in Land Lot 137 of the 17th District, City of Sandy Springs (Tax ID# 17-0137-0005-018-7); S2-186 Mt. Paran Road and Powers Ferry Road Sidewalk Improvements Project – Rebel Trail to Laurel Chase

Recommendation:

Staff recommends that the Mayor and City Council accept a Temporary Construction Easement on that tract of land lying and located in Land Lot 137 of the 17th District, Fulton County, Georgia. The property is owned by Michelle T. Frank and is located at 575 Mt. Paran Road in Sandy Springs, Georgia, as shown in the attached exhibits.

Background:

The acquisition of 3,548.41 square feet of Temporary Construction Easement on the subject property is necessary to construct the S2-186 Mt. Paran Road and Powers Ferry Road Sidewalk Improvements Project – Rebel Trail to Laurel Chase.

Discussion:

The Property Owners agreed to donate the required Temporary Construction Easement at no cost to the City.

Financial Impact:

This is a donation at no cost to the City.

Alternatives:

The acquisition reflects the minimum amount of right-of-way required in order to deliver the desired project.

Review:

Cheryl Oslund, Administrative Coordinator
Marty Martin, Director of Public Works
Chris Owens, Assistant City Manager
Toni Carlisle, Chief Financial Officer
Dan Lee, City Attorney
Eden Freeman, City Manager

Created/Initiated - 11/7/2024
Approved - 11/7/2024
Approved - 11/11/2024
Approved - 11/12/2024
Approved - 11/14/2024
Final Approval - 11/14/2024

Attachments:

1. Aerial & GIS - Frank (Par. 22)
2. Temporary Construction Easement Parcel 22
3. Resolution



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Date: 10/15/2024
Map Size: 8.5x11 (LETTER)

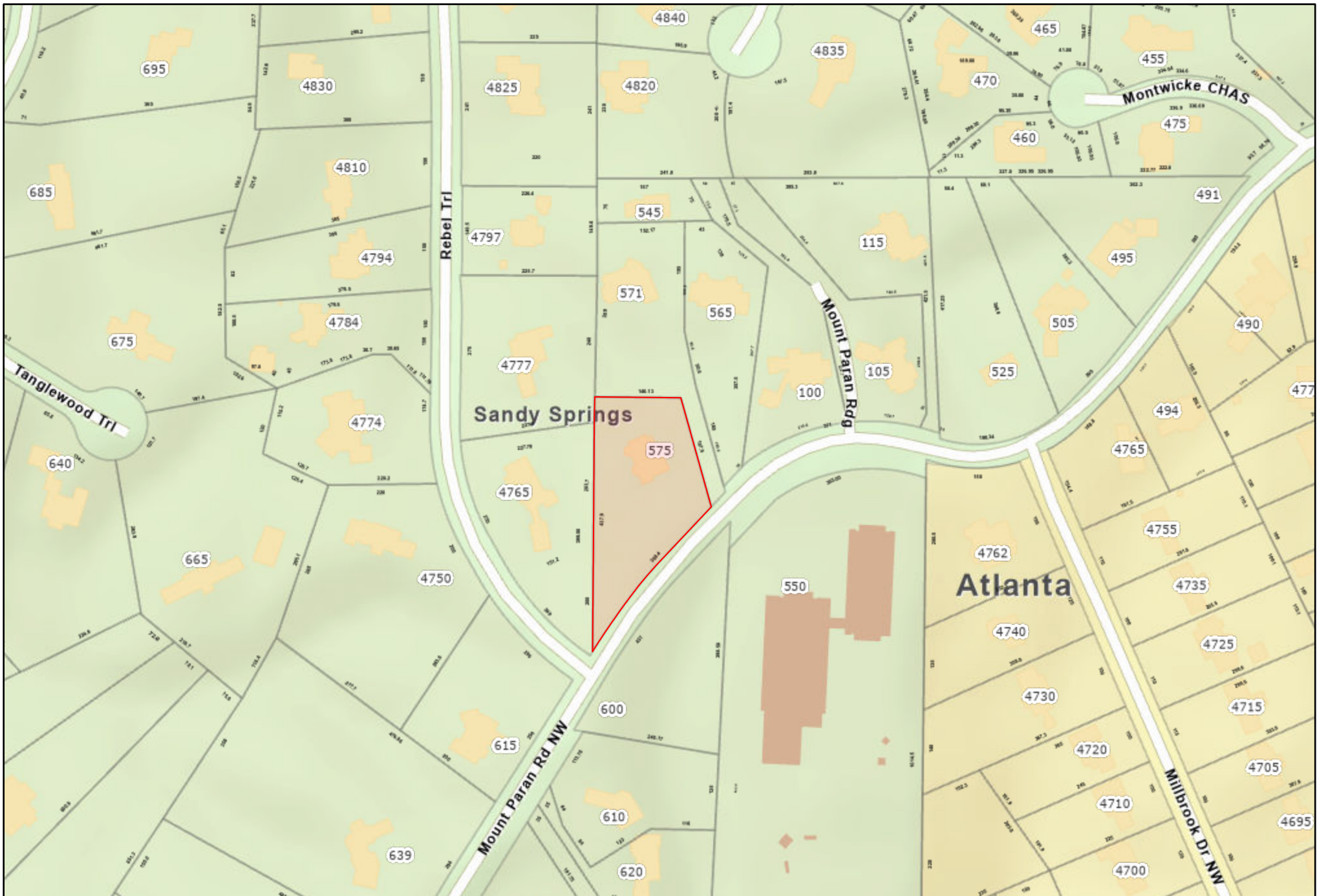


575 Mt. Paran Rd. Aerial - Frank (Par. 22)

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575 Mt. Paran Rd. GIS - Frank (Par. 22)

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AFTER RECORDING, PLEASE RETURN TO:
City of Sandy Springs City Clerk
1 Galambos Way
Sandy Springs, GA 30328

Cross Reference:
Deed Book: 67639; Page: 293
TAX ID# 17-0137-0005-018-7
Address: 575 Mt. Paran Rd.

TEMPORARY CONSTRUCTION EASEMENT

STATE OF GEORGIA
FULTON COUNTY

THIS CONVEYANCE made and executed the 21st day of August, 2024.

WHEREAS, the City of Sandy Springs in the County of Fulton, Georgia desires to construct Phase 2 of a sidewalk project along Mt. Paran Road (from Powers Ferry Rd. to Rebel Trail), known as Project No. S2186.

NOW, THEREFORE, for value received, the Undersigned **Michelle T. Frank**, also known as Michelle Tillem Sims, does(do) hereby grant a Temporary Construction Easement to the **City of Sandy Springs, GA**, (the "City") the right to execute certain construction over and upon my(our) land abutting on and adjacent to the City right of way in such manner as the City may deem proper to support or accommodate the improvements of said project. The easement areas are shown on the attached plat labeled Exhibits "A" and "B". Any slopes will remain in place and the City will cease to maintain the slopes upon completion and final acceptance of the project by the City of Sandy Springs Public Works Department.

The Temporary Construction Easement granted herein shall commence upon the City's use of this Easement for construction of the Project, and it shall terminate two years from commencement of the City's use of the easement or upon the completion and final acceptance of the Project by the City of Sandy Springs Public Works Department, whichever date shall first occur. Upon the completion and final acceptance of the Project, Grantor may file a notice to terminate the easement.

I(we) hereby warrant that I(we) have the right to sell and/or convey said land and bind, myself (ourselves), my(our) heirs, executors and administrators forever and defend by virtue of these presents.

[Signatures on the following page]

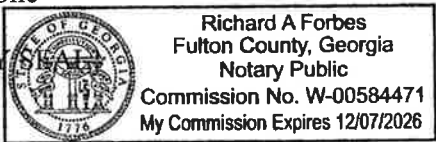
M.T.F.

In Witnesseth whereof, I(we) have hereunto set our hands and seal the day above written.

Signed, Sealed and Delivered this 21st day of August, 2024 in the presence of:

[Signature]
Witness
[Signature]
Notary Public

{NOTARY SEAL}



[Signature] (L.S.)
Name: MICHELLE T. FRANK

Witness

Name: (L.S.)

Notary Public

{NOTARY SEAL}

EXHIBIT "B"
LEGAL DESCRIPTION
MICHELLE T. FRANK
575 MT PARAN RD, SANDY SPRINGS, GA 30327
PIN: 17 013700050187

REQUIRED TEMPORARY CONSTRUCTION EASEMENT

ALL THAT TRACT or parcel of land lying and being in Land Lot 137 of the 17th District, City of Sandy Springs, Fulton County, Georgia and being more particularly described as follows:

COMMENCING at a point 19.55 feet left of and opposite Station 201+82.47 on said construction centerline laid out for MT PARAN ROAD.

THENCE N 0°29'17.2" E a distance of 36.54 feet to a point 38.00 feet left of and opposite station 202+13.91 on said construction centerline laid out for MT PARAN ROAD.

THENCE N 36°00'41.9" E a distance of 79.82 feet to a point 35.00 feet left of and opposite station 202+90.00 on said construction centerline laid out for MT PARAN ROAD.

THENCE N 38°13'06.6" E a distance of 39.77 feet to a point 39.77 feet left of and opposite station 203+28.00 on said construction centerline laid out for MT PARAN ROAD.

THENCE N 47°57'49.3" E a distance of 74.06 feet to a point 27.00 feet left of and opposite station 204+00.00 on said construction centerline laid out for MT PARAN ROAD.

THENCE N 42°30'51.1" E a distance of 88.91 feet to a point 27.00 feet left of and opposite station 204+88.91 on said construction centerline laid out for MT PARAN ROAD.

THENCE S 11°07'51.2" E a distance of 8.39 feet to a point 20.25 feet left of and opposite station 204+83.94 on said construction centerline laid out for MT PARAN ROAD.

THENCE S 42°44'44.7" W a distance 93.55 feet to a point 20.62 feet left of and opposite station 203+90.39 on said construction centerline laid out for MT PARAN ROAD.

THENCE southwesterly 185.23 feet along the arc of a curve (said curve having a radius of 920.00 feet and a chord distance of 184.92 feet on a bearing of S 36°58'39.9" W) to the point 19.37 feet left of and opposite station 202+09.14 on said construction centerline laid out for MT PARAN ROAD.

THENCE S 31°12'35.1" W a distance of 26.67 feet back to the point of beginning.

Said tract or parcel contains 3548.41 SF or 0.081 acres more or less.

STATE OF GEORGIA
COUNTY OF FULTON

**A RESOLUTION TO ACCEPT A TEMPORARY CONSTRUCTION EASEMENT ON
THAT CERTAIN TRACT OF LAND LOCATED AT 575 MT. PARAN ROAD
(TAX ID# 17-0137-0005-018-7), LAND LOT 137 OF THE 17TH DISTRICT,
CITY OF SANDY SPRINGS, FULTON COUNTY, GEORGIA**

WHEREAS, the City of Sandy Springs (“City”) is currently in the process of constructing the S2-186 Mt. Paran Road and Powers Ferry Road (Rebel Trail to Carol Lane) Sidewalk Improvements Project (“Project”); and

WHEREAS, to facilitate construction of the Project, the City requires the acquisition of 3,548.41 square feet of Temporary Construction Easement located at 575 Mt. Paran Road (Tax Id# 17-0137-0005-018-7) (“Property”) , in Land Lot 137 of the 17th District, Fulton County, City of Sandy Springs, Georgia, and owned by Michelle T. Frank (“Owner”); and

WHEREAS, City staff has reached an amicable agreement with the Owner whereas, the Owner has agreed to donate the Property at no cost to the City.

WHEREAS, the Department of Public Works, in response to guidance provided by the City Manager, has reviewed and desires that City Council approve the attached Temporary Construction Easement (“Agreement”); and

WHEREAS, the City desires to agree to the donation of the Property and to enter into the Agreement;

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

That they approve the acceptance of the donation of Temporary Construction Easement from Michelle T. Frank on property more particularly described as 575 Mt. Paran Road, in Sandy Springs, Georgia.

The City authorizes the acceptance of the required 3,548.41 square feet of Temporary Construction Easement located at 575 Mt. Paran Road, in Land Lot 137 of the 17th District, Fulton County, City of Sandy Springs, Georgia

RESOLVED this 19th day of November, 2024.

Approved:

Russell K. Paul, Mayor

Attest:

Raquel D. Gonzalez, City Clerk

(Seal)



SANDY SPRINGS

CITY CLERK'S OFFICE

TO: Eden Freeman, City Manager

FROM: William H. Martin, Jr., AIA, Public Works Director

DATE: October 22, 2024 Submission for the November 19, 2024 City Council Meeting

ITEM: Request for Mayor and City Council Consideration of Acceptance of an Agreement to Donate Fee Simple Right of Way, and Temporary Construction Easement on Property Located at 115 Mt. Paran Road in Land Lot 137 of the 17th District, City of Sandy Springs (Tax ID# 17-0137-0005-029-4); S-2186 Mt. Paran Road and Powers Ferry Road Sidewalk Improvements Project – Rebel Trail to Laurel Chase

Recommendation:

Staff recommends that the Mayor and City Council accept an Agreement to Donate Fee Simple Right of Way, and Temporary Construction Easement on that tract of land lying and located in Land Lot 137 of the 17th District, Fulton County, Georgia. The property is owned by Rahul Saraf and Meenu Saraf and is located at 115 Mt. Paran Road in Sandy Springs, Georgia, as shown in the attached exhibits.

Background:

The acquisition of 131.80 square feet of Fee Simple Right of Way, and 98.43 square feet of Temporary Construction Easement on the subject property is necessary to construct the S-2186 Mt. Paran Road and Powers Ferry Road Sidewalk Improvements Project – Rebel Trail to Laurel Chase.

Discussion:

The Property Owners agreed to donate the required Fee Simple Right of Way and Temporary Construction Easement at no cost to the City.

Financial Impact:

This is a donation at no cost to the City.

Alternatives:

The acquisition reflects the minimum amount of property rights required in order to deliver the desired project.

Review:

Cheryl Oslund, Administrative Coordinator
Marty Martin, Director of Public Works
Chris Owens, Assistant City Manager
Toni Carlisle, Chief Financial Officer
Dan Lee, City Attorney
Eden Freeman, City Manager

Created/Initiated - 11/7/2024
Approved - 11/7/2024
Approved - 11/11/2024
Approved - 11/12/2024
Approved - 11/14/2024
Final Approval - 11/14/2024

Attachments:

1. Aerial & GIS - Saraf (Par. 27)
2. Right of Way Deed (Signed) (2)
3. Temp. Const. Easement (Signed)
4. Resolution



115 Mt. Paran Ridge Aerial - Saraf (Par. 27)

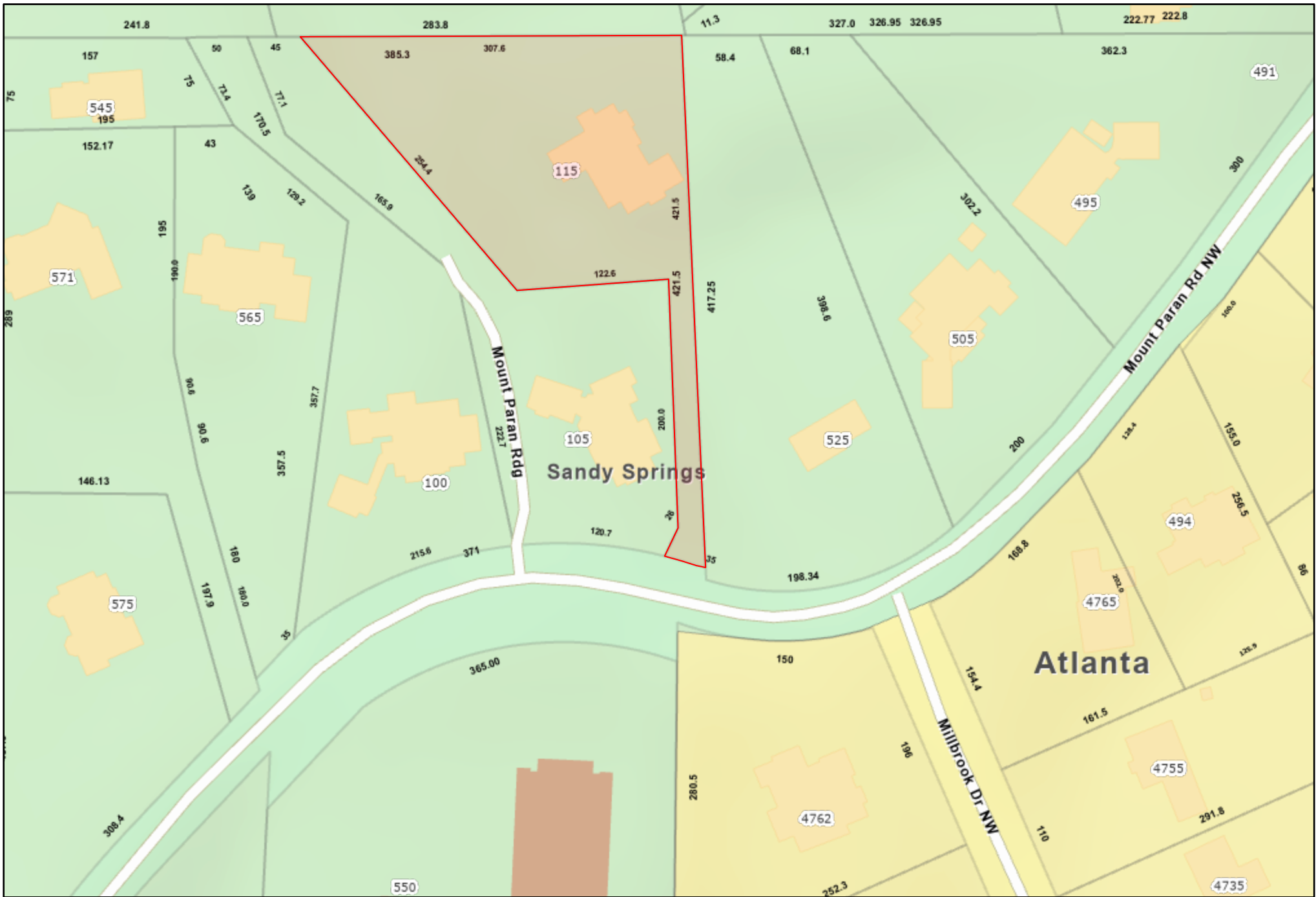
Date: 10/15/2024
Map Size: 8.5x11 (LETTER)



Fulton County provides the data on this map for your personal use "as is". The data are not guaranteed to be accurate, correct, or complete. The feature locations depicted in these maps are approximate and are not necessarily accurate to surveying or engineering standards. Fulton County assumes no responsibility for losses resulting from the use these data, even if Fulton County is advised of the possibility of such losses.



FULTON
COUNTY



115 Mt. Paran Ridge GIS - Saraf (Par. 27)

Fulton County provides the data on this map for your personal use "as is". The data are not guaranteed to be accurate, correct, or complete. The feature locations depicted in these maps are approximate and are not necessarily accurate to surveying or engineering standards. Fulton County assumes no responsibility for losses resulting from the use of these data, even if Fulton County is advised of the possibility of such losses.



FULTON COUNTY

AFTER RECORDING, PLEASE RETURN TO:
City of Sandy Springs City Clerk
1 Galambos Way
Sandy Springs, GA 30328

Cross Reference:
Deed Book: 44505; Page: 394
TAX ID# 17-0137-0005-029-4
Address: 115 Mt. Paran Ridge

RIGHT OF WAY DEED

STATE OF GEORGIA
FULTON COUNTY

THIS INDENTURE is entered into the 4th day of October, 2024, between **Rahul Saraf and Meenu Saraf**, as joint tenants with survivorship and not as tenants in common, hereinafter referred to as the “Grantor”, and the **City of Sandy Springs, Georgia**, hereinafter referred to as the “Grantee”.

WHEREAS, Grantee desires to obtain and Grantor desires to convey square feet of fee simple right-of-way upon and across Grantor’s property, located in Land Lot 137 of the 17TH Land District of Fulton County, Georgia, as is more particularly illustrated and described in Exhibits “A” and “B”, attached hereto and incorporated herein by reference;

NOW THEREFORE, in consideration of the foregoing recitals and ONE DOLLAR (\$1.00), the receipt and sufficiency of which are hereby acknowledged, Grantor does hereby sell and convey to the Grantee, the fee simple right-of-way as illustrated and described in Exhibits “A” and “B” attached hereto and incorporated herein by reference.

THIS RIGHT OF WAY DEED shall bind the heirs and assigns of the undersigned party and shall inure to the benefit of the successors in title of the Grantee.

AND THE SAID Grantor will warrant and forever defend the right and title to the above described property unto the said Grantee against the claims of all persons whomsoever.

[Signatures on the following page]

IN WITNESS WHEREOF, the Grantor has signed and sealed this deed as of the day and year first above written.

Signed, sealed and delivered this
11th day of October, 2024,
in the presence of:

C. J.
Witness: Star Postell



C. J.
Witness: Star Postell



GRANTOR(s):

By: Rahul Saraf (L.S.)
Name: RAHUL SARAF

By: Meenu Saraf (L.S.)
Name: MEENU SARAF

EXHIBIT "B"
LEGAL DESCRIPTION
RAHUL SARAF & MEENU SARAF
115 MT PARAN RDG. NW, SANDY SPRINGS, GA 30327
PIN: 17 013700050294

REQUIRED RIGHT OF WAY

ALL THAT TRACT or parcel of land lying and being in Land Lot 137 of the 17th District, City of Sandy Springs, Fulton County, Georgia and being more particularly described as follows:

COMMENCING at a point 20.25 feet left of and opposite Station 208+62.81 on said construction centerline laid out for MT PARAN ROAD.

THENCE N 49°51'58.1" E a distance of 4.70 feet to a point 24.00 feet left of and opposite station 208+65.65 on said construction centerline laid out for MT PARAN ROAD.

THENCE S 77°20'44.5" E a distance of 33.28 feet to a point 24.00 feet left of and opposite station 208+98.94 on said construction centerline laid out for MT PARAN ROAD.

THENCE S 2°53'52.1" W a distance of 3.83 feet to a point 22.20 feet left of and opposite station 208+99.58 on said construction centerline laid out for MT PARAN ROAD.

THENCE N 77°17'50.9" W a distance of 36.78 feet back to the point of beginning.

Said tract or parcel contains 131.80 SF or 0.003 acres more or less.

AFTER RECORDING, PLEASE RETURN TO:
City of Sandy Springs City Clerk
1 Galambos Way
Sandy Springs, GA 30328

Cross Reference:
Deed Book: 44505; Page: 394
TAX ID# 17-0137-0005-029-4
Address: 115 Mt. Paran Ridge

TEMPORARY CONSTRUCTION EASEMENT

STATE OF GEORGIA
FULTON COUNTY

THIS CONVEYANCE made and executed the 4th day of October, 2024.

WHEREAS, the City of Sandy Springs in the County of Fulton, Georgia desires to construct a sidewalk project along Mt. Paran Road (Phase 2 from Powers Ferry Rd. to Rebel Trail), known as Project No. S2186.

NOW, THEREFORE, for value received, the Undersigned **Rahul Saraf and Meenu Saraf**, as joint tenants with survivorship and not as tenants in common, does(do) hereby grant a Temporary Construction Easement to the **City of Sandy Springs, GA**, (the "City") the right to execute certain construction over and upon my(our) land abutting on and adjacent to the City right of way in such manner as the City may deem proper to support or accommodate the improvements of said project. The easement areas are shown on the attached plat labeled Exhibits "A" and "B". Any slopes will remain in place and the City will cease to maintain the slopes upon completion and final acceptance of the project by the City of Sandy Springs Public Works Department.

The Temporary Construction Easement granted herein shall commence upon the City's use of this Easement for construction of the Project, and it shall terminate two years from commencement of the City's use of the easement or upon the completion and final acceptance of the Project by the City of Sandy Springs Public Works Department, whichever date shall first occur. Upon the completion and final acceptance of the Project, Grantor may file a notice to terminate the easement.

I(we) hereby warrant that I(we) have the right to sell and/or convey said land and bind, myself (ourselves), my(our) heirs, executors and administrators forever and defend by virtue of these presents.

[Signatures on the following page]

In Witnesseth whereof, I(we) have hereunto set our hands and seal the day above written.

Signed, Sealed and Delivered this 11th day of October, 2024 in the presence of:

[Signature]
Witness



[Signature]
Notary Public



[Signature] (L.S.)
Name: RAHUL SARAF

[Signature] (L.S.)
Name: MEENU SARAF

EXHIBIT "B"
LEGAL DESCRIPTION
RAHUL SARAF & MEENU SARAF
115 MT PARAN RDG NW, SANDY SPRINGS, GA 30327
PIN: 17 013700050294

REQUIRED TEMPORARY CONSTRUCTION EASEMENT

ALL THAT TRACT or parcel of land lying and being in Land Lot 137 of the 17th District, City of Sandy Springs, Fulton County, Georgia and being more particularly described as follows:

COMMENCING at a point 24.00 feet left of and opposite Station 208+65.65 on said construction centerline laid out for Mt Paran Road;

THENCE N 49°51'58.1" E a distance of 6.27 feet to a point 28.99 feet left of and opposite station 208+69.44 on said construction centerline laid out for MT PARAN ROAD;

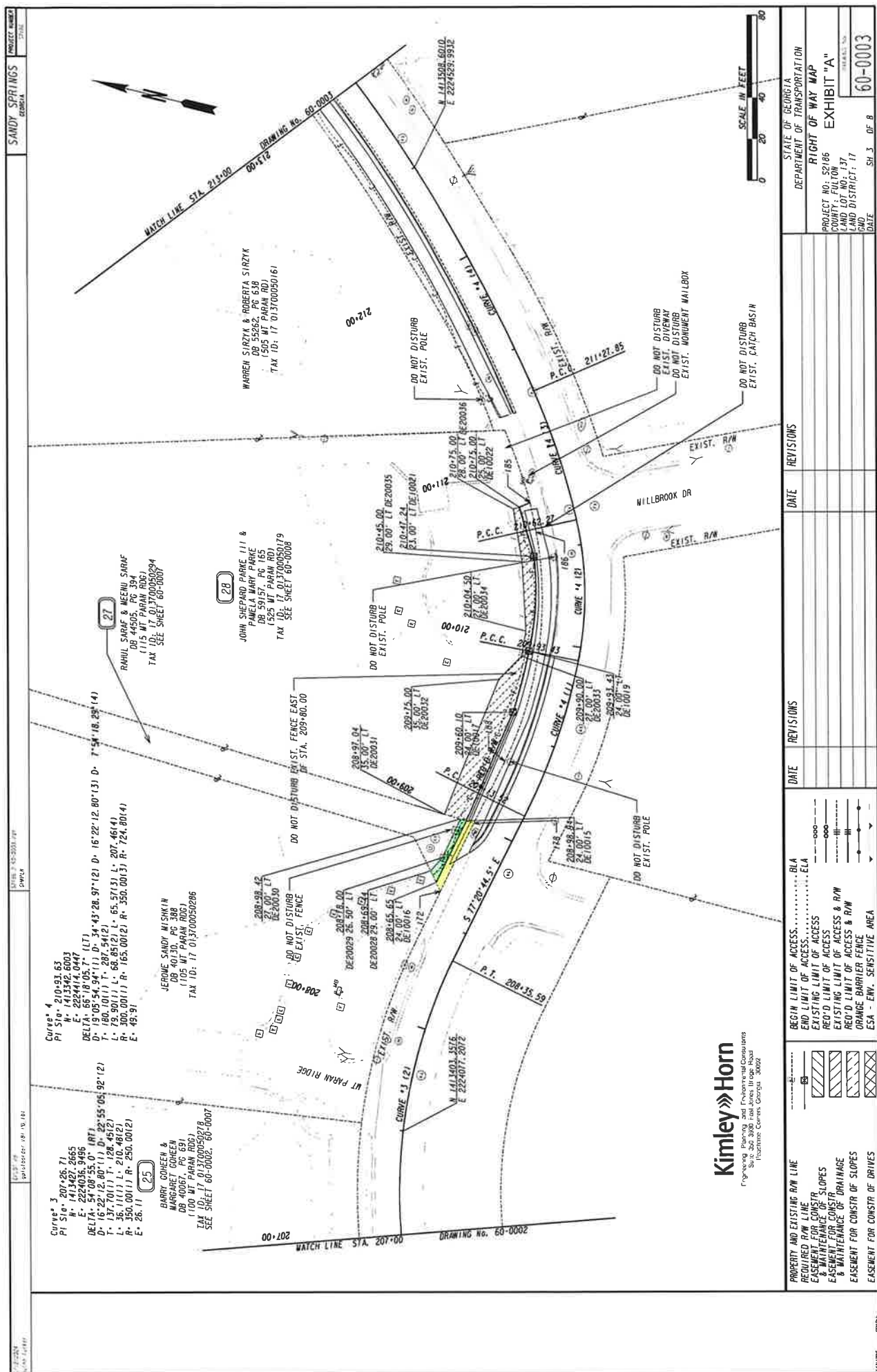
THENCE S 61°07'11.8" E a distance of 8.91 feet to a point 26.50 feet left of and opposite station 208+78.00 on said construction centerline laid out for MT PARAN ROAD;

THENCE S 78°44'54.2" E a distance of 20.43 feet to a point 27.00 feet left of and opposite station 208+98.42 on said construction centerline laid out for MT PARAN ROAD;

THENCE S 2°53'52.1" W a distance of 3.04 feet to a point 24.00 feet left of and opposite station 208+98.94 on said construction centerline laid out for MT PARAN ROAD;

THENCE N 77°20'44.5" W a distance of 33.28 feet back to the point of beginning.

Said tract or parcel contains 98.43 SF or 0.002 acres more or less.



STATE OF GEORGIA
COUNTY OF FULTON

**A RESOLUTION TO ACCEPT AN AGREEMENT TO DONATE FEE SIMPLE RIGHT OF WAY
AND TEMPORARY CONSTRUCTION EASEMENT ON THAT CERTAIN TRACT OF LAND
LOCATED AT 115 MT. PARAN ROAD (TAX ID# 17-0137-0005-029-4), LAND LOT 137
OF THE 17TH DISTRICT, CITY OF SANDY SPRINGS, FULTON COUNTY, GEORGIA**

WHEREAS, the City of Sandy Springs (“City”) is currently in the process of constructing the S2186 Mt. Paran Road and Powers Ferry Road (Rebel Trail to Carol Lane) Sidewalk Improvements Project (“Project”); and

WHEREAS, to facilitate construction of the Project, the City requires the acquisition of 131.80 square feet of Fee Simple Right of Way and 98.43 square feet of Temporary Construction Easement located at 115 Mt. Paran Road (Tax Id# 17-0137-0005-029-4) (“Property”) , in Land Lot 137 of the 17th District, Fulton County, City of Sandy Springs, Georgia, and owned by Rahul Saraf and Meenu Saraf (“Owners”); and

WHEREAS, City staff has reached an amicable settlement with the Owners whereas, the Owners have agreed to donate the Property at no cost to the City.

WHEREAS, the Department of Public Works, in response to guidance provided by the City Manager, has reviewed and desires that City Council approve the attached Agreement to Donate Fee Simple Right of Way and Temporary Construction Easement (“Agreement”); and

WHEREAS, the City desires to agree to the donation of the Property and to enter into the Agreement;

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

That they approve the acceptance of the donation of Fee Simple Right of Way and Temporary Construction Easement from Rahul Saraf and Meenu Saraf on property more particularly described as 115 Mt. Paran Road, in Sandy Springs, Georgia.

The City authorizes the acceptance of the required 131.80 square feet of Fee Simple Right of Way and 98.43 square feet of Temporary Construction Easement located at 115 Mt. Paran Road, in Land Lot 137 of the 17th District, Fulton County, City of Sandy Springs, Georgia

RESOLVED this 19th day of November, 2024.

Approved:

Russell K. Paul, Mayor

Attest:

Raquel D. Gonzalez, 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 7, 2024 Submission for the November 19, 2024 City Council Meeting
ITEM: Request for Mayor and City Council Consideration of Acceptance of an Agreement to Purchase Permanent Drainage Easement and Temporary Construction Easement on Property Located at 335 Hammond Drive in Land Lot 70 of the 17th District, City of Sandy Springs (Tax ID #17-0070- LL-037-2); S2-193 Hammond Drive Widening Project

Recommendation:

Staff recommends that the Mayor and City Council accept an Agreement to Purchase Permanent Drainage Easement and Temporary Construction Easement on that tract of land lying and located in Land Lot 70 of the 17th District, Fulton County, Georgia. The property is owned by EHC Hammond Glen, LLC and is located at 335 Hammond Drive, Sandy Springs, Georgia, as shown in the attached exhibits.

Background:

The acquisition of 7,257.29 square feet of Permanent Drainage Easement and 144.66 square feet of Temporary Construction Easement on the subject property is necessary to construct the S2-193 Hammond Drive Widening Project.

Discussion:

City Staff and the property owner have come to an amicable settlement agreement in the amount of \$110,200.00, which is the estimated Fair Market Value of the City's appraisal. Therefore, Staff recommends Council's acceptance and approval of the agreement.

Financial Impact:

Sufficient funds are available for this acquisition in the S2-193 Project budget.

Alternatives:

The acquisition reflects the minimum amount of property rights required to deliver the desired project. The City can decline to execute the ROW Agreement and not execute the project as designed.

Review:

Karen Lugassy, Executive Assistant
Marty Martin, Director of Public Works
Chris Owens, Assistant City Manager
Toni Carlisle, Chief Financial Officer
Dan Lee, City Attorney

Created/Initiated - 11/7/2024
Approved - 11/7/2024
Approved - 11/11/2024
Approved - 11/12/2024
Approved - 11/14/2024

Eden Freeman, City Manager

Final Approval - 11/14/2024

Attachments:

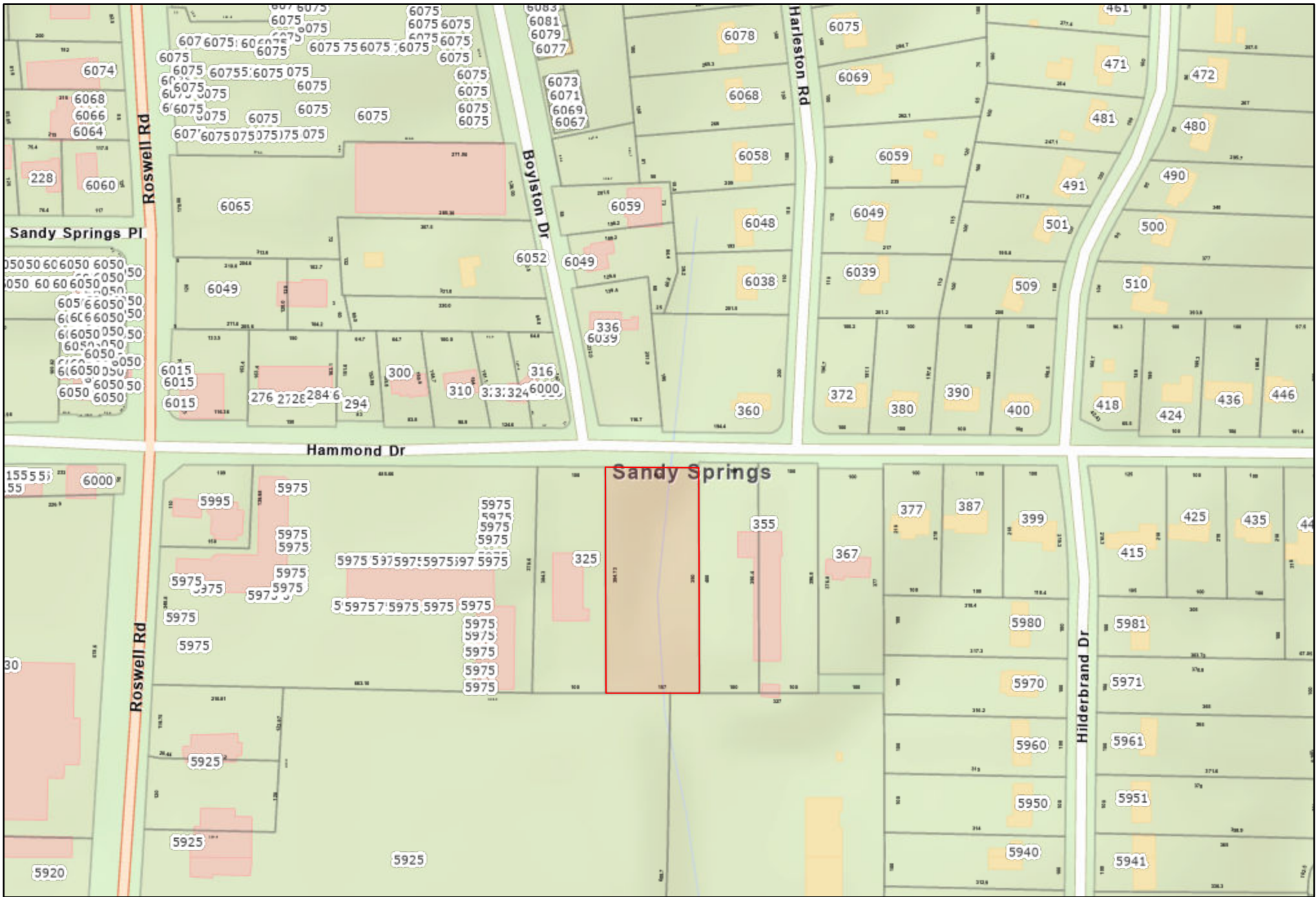
1. Aerial and GIS
2. Executed Agreement
3. Resolution



Date: 10/10/2024
Map Size: 8.5x11 (LETTER)



FULTON
COUNTY



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Date: 10/10/2024
Map Size: 8.5x11 (LETTER)



335 Hammond Dr. GIS - EHC Hammond Glen, LLC (Par. 01)

Fulton County provides the data on this map for your personal use "as is". The data are not guaranteed to be accurate, correct, or complete. The feature locations depicted in these maps are approximate and are not necessarily accurate to surveying or engineering standards. Fulton County assumes no responsibility for losses resulting from the use of these data, even if Fulton County is advised of the possibility of such losses.



FULTON COUNTY

**AGREEMENT TO PURCHASE PERMANENT DRAINAGE EASEMENT
AND TEMPORARY CONSTRUCTION EASEMENT**

August 9, 2024

EHC Hammond Glen LLC
c/o Jim Matthews
Pacific Coast Management Group
3121 Michelson Drive, Suite 175
Irvine, CA 92612

RE: Project No.: S2-193
Project Name: Hammond Drive Widening (from Boylston Dr. to Glenridge Dr.)
Parcel No.: 1
Tax ID#: 17-0070- LL-037-2

STATE OF GEORGIA, FULTON COUNTY

For and in consideration of the sum of One Dollar (\$1.00), receipt whereof being acknowledged, the undersigned grants to the City of Sandy Springs, Georgia, an option to acquire the following described real estate:

Permanent Drainage Easement and Temporary Construction Easement rights through that tract or parcel of land located in Land Lot 70 of the 17th District, of Fulton County, Georgia, and being more particularly described on Exhibit "A" attached hereto and made a part hereof by reference.

For the sum of **\$110,200.00**, the undersigned agrees to execute and deliver to the City of Sandy Springs, Georgia, Permanent Drainage Easement and Temporary Construction Easement to the lands owned by the undersigned as reflected on the attached Exhibit "A" and "B".

* * * * *

The following conditions are imposed upon the grant of this option:

- 1) This option shall extend for 90 days from this date.
- 2) The consideration recited is full payment for the rights conveyed.

<u>7,257.29</u>	Square Feet of Permanent Drainage Easement
<u>144.66</u>	Square Feet of Temporary Construction Easement

- 3) All Temporary Easements shall terminate after Three (3) years from the commencement of the use of the Easement Area for construction of the S2-193 Project or upon the completion and final acceptance of the Project, whichever date shall first occur.
- 4) The undersigned shall obtain all quit claim deeds or releases from any tenant now in possession and any other parties having a claim or interest in the property described above.
- 5) Special Provisions, if any, are listed on Exhibit "C", which is attached hereto and incorporated herein by reference.

Witness my hand and seal this 1st day of October, 2024.

Signed, Sealed and Delivered in
the presence of

Witness

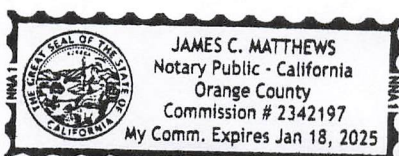
Notary Public

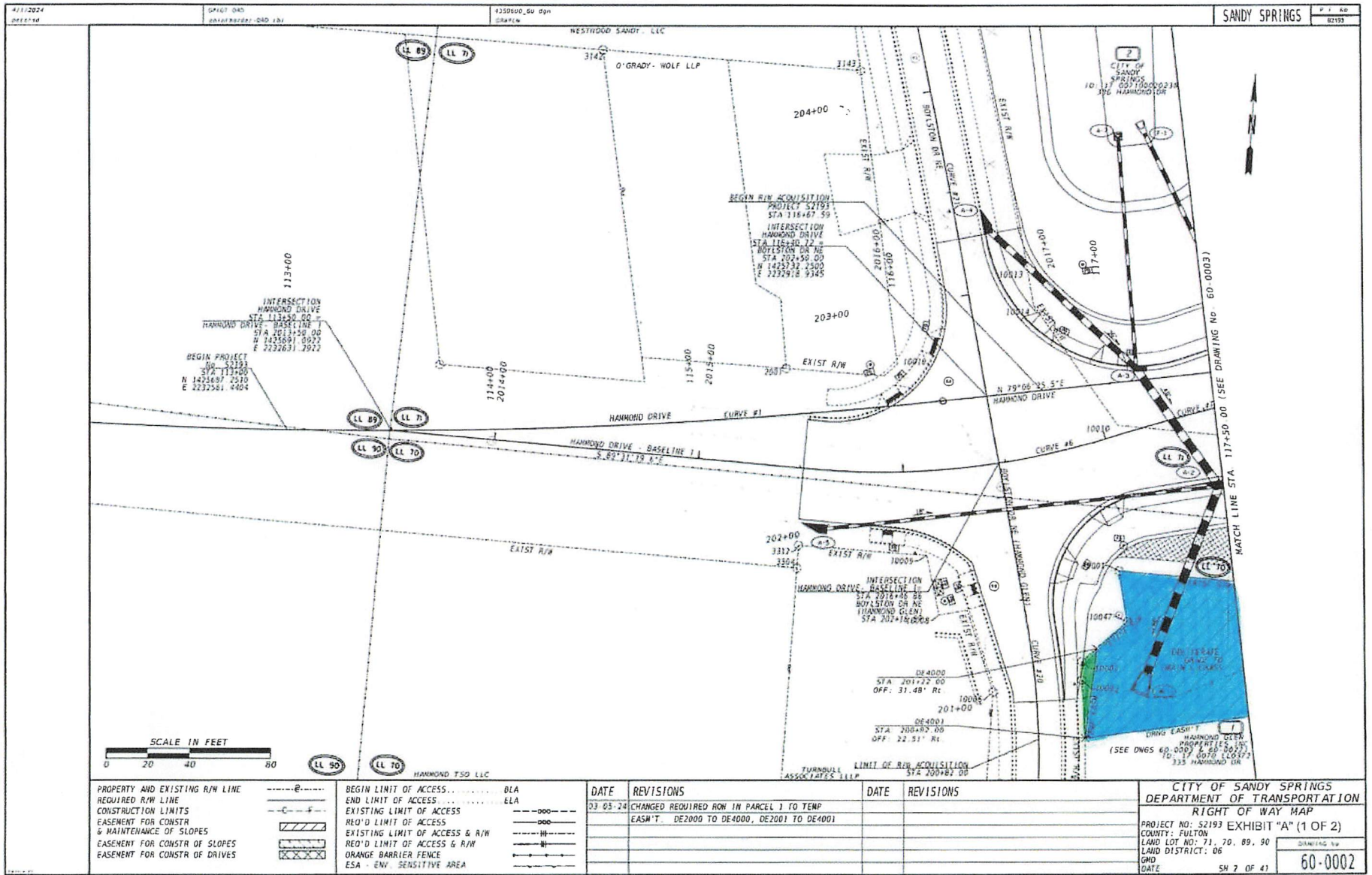
{SEAL}

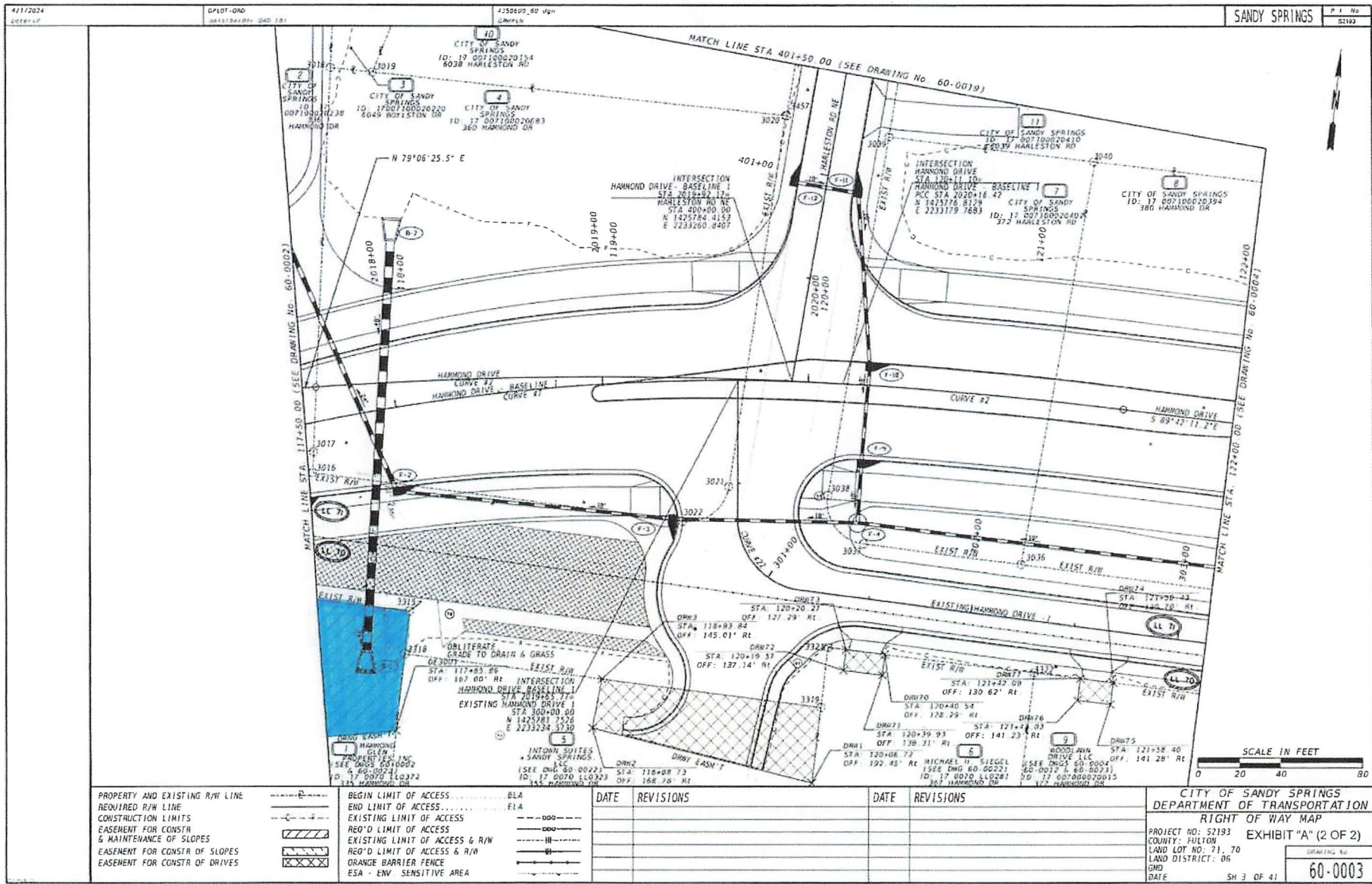
EHC Hammond Glen LLC

By: [Signature] (L.S.)
Name: Luis A. Serrano
Title: President of Elm Holding Corp., its sole member

By: / (L.S.)
Name:
Title:







471 7024
SANDY SPRINGS
4330002.00 0.00
SANDY SPRINGS
4330002.00 0.00
SANDY SPRINGS

ID: 17 0070 LL0372
HAMMOND GLEN PROPERTIES, INC
335 HAMMOND DR

PARCEL 1
DE400
TEMP EASMT

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE4001	22.51 R	200+82.00	BOYLSTON DR NE
ARC LENGTH = 28.08			
CHORD BEAR = N08°00'14.14"W			
LNTH CHORD = 28.07			
RADIUS = 400.50			
DEGREE = 14°18'21.82"			
10003	22.50 R	201+08.51	BOYLSTON DR NE
ARC LENGTH = 9.17			
CHORD BEAR = N03°58'29.55"W			
LNTH CHORD = 9.15			
RADIUS = 43.71			
DEGREE = 131°04'04.91"			
10002	23.57 R	201+17.07	BOYLSTON DR NE
	9.51	N44°37'39.96"E	
DE4000	31.48 R	201+22.00	BOYLSTON DR NE
	43.75	S02°48'18.08"W	
DE4001	22.51 R	200+82.00	BOYLSTON DR NE
REQD R/W = 144.66 SF			
REQD R/W = 0.003 ACRES			

ID: 17 0070 LL0372
HAMMOND GLEN PROPERTIES, INC
335 HAMMOND DR

PARCEL 1
DE300
DRNG EASMT

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DE4000	31.48 R	201+22.00	BOYLSTON DR NE
	19.62	N44°37'38.96"E	
10047	48.00 R	201+31.58	BOYLSTON DR NE
	24.76	N13°20'13.12"W	
10001	48.44 R	201+55.45	BOYLSTON DR NE
	100.61	S89°53'09.67"E	
3315	110.14 R	117+95.98	HAMMOND DRIVE
	20.33	S00°30'47.12"E	
3318	130.20 R	117+92.48	HAMMOND DRIVE
	37.31	S00°30'47.12"E	
DE3001	167.00 R	117+85.86	HAMMOND DRIVE
	113.87	S77°52'29.01"W	
DE4001	22.51 R	200+82.00	BOYLSTON DR NE
	43.75	N02°48'18.08"E	
DE4000	31.48 R	201+22.00	BOYLSTON DR NE
REQD EASMT = 7257.29 SF			
REQD EASMT = 0.167 ACRES			

ID: 17 0070 LL0323
INTOWN SUITES SANDY SPRINGS, LLC
355 HAMMOND DR

PARCEL 5
DRWY 1
DRWY EASMT

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DRW3	92.00 R	300+89.13	EXISTING HAMMOND DRIVE 1
	107.19	S89°29'56.1"E	
3319	54.35 R	301+33.68	EXISTING HAMMOND DRIVE 1
	36.65	S00°12'13.1"E	
DRW1	91.00 R	301+34.10	EXISTING HAMMOND DRIVE 1
	109.90	N82°59'05.3"W	
DRW2	111.00 R	300+93.00	EXISTING HAMMOND DRIVE 1
	24.23	N04°09'34.1"E	
DRW3	92.00 R	300+89.13	EXISTING HAMMOND DRIVE 1
REQD EASMT = 3294.14 SF			
REQD EASMT = 0.076 ACRES			

ID: 17 0070 LL0281
MICHAEL H. SIEGEL
367 HAMMOND DR

PARCEL 6
DRWY 2
DRWY EASMT

PNT	OFFSET/ DIST	STATION/ BEARING	ALIGNMENT
DRW73	25.13 R	301+42.00	EXISTING HAMMOND DRIVE 1
	19.00	N89°57'41.2"E	
DRW70	24.96 R	301+61.00	EXISTING HAMMOND DRIVE 1
	10.04	S00°27'02.7"W	
DRW71	35.00 R	301+61.00	EXISTING HAMMOND DRIVE 1
	19.00	N89°32'57.3"W	
DRW72	35.00 R	301+42.00	EXISTING HAMMOND DRIVE 1
	9.87	N00°27'02.7"E	
DRW73	25.13 R	301+42.00	EXISTING HAMMOND DRIVE 1
REQD EASMT = 189.13 SF			
REQD EASMT = 0.004 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

END LIMIT OF ACCESS

EXISTING LIMIT OF ACCESS

REQ'D LIMIT OF ACCESS

EXISTING LIMIT OF ACCESS & R/W

REQ'D LIMIT OF ACCESS & R/W

ORANGE BARRIER FENCE

ESA - ENV SENSITIVE AREA

DATE	REVISIONS	DATE	REVISIONS
03-05-24	CHANGED REQUIRED ROW IN PARCEL 1 TO TEMP EASMT DE2000 TO DE4000, DE2001 TO DE4001		

CITY OF SANDY SPRINGS
DEPARTMENT OF TRANSPORTATION
RIGHT OF WAY MAP
PROJECT NO: 52193
COUNTY: FULTON
LAND LOT NO: 1
LAND DISTRICT: 06
GND DATE: 5/11/2024

EXHIBIT "B"
DRAWING NO: 60-0022

STATE OF GEORGIA
COUNTY OF FULTON

**A RESOLUTION TO ACCEPT AN AGREEMENT TO PURCHASE PERMANENT DRAINAGE
EASEMENT AND TEMPORARY CONSTRUCTION EASEMENT ON THAT CERTAIN TRACT OF
LAND LOCATED AT 335 HAMMOND DRIVE (TAX ID# 17-0070-LL-037-2), IN LAND LOT 70
OF THE 17th DISTRICT, CITY OF SANDY SPRINGS, FULTON COUNTY, GEORGIA**

WHEREAS, the City of Sandy Springs (“City”) is currently in the process of constructing the S2-193 Hammond Drive Widening Project (“Project”); and

WHEREAS, to facilitate construction of the Project, the City requires the acquisition of 7,2579.29 square feet of Permanent Drainage Easement and 144.66 square feet of Temporary Construction Easement (“Property”), located at 335 Hammond Drive (Tax Id# 17-0070-LL-037-2), in Land Lot 70 of the 17th District, Fulton County, City of Sandy Springs, Georgia and owned by EHC Hammond Glen, LLC (“Owner”); and

WHEREAS, City staff has reached an amicable settlement with the Owner for the purchase of the Property in the amount of \$110,200.00; and

WHEREAS, the Department of Public Works, in response to guidance provided by the City Manager, has reviewed and desires that City Council approve the attached Agreement to Purchase Permanent Drainage Easement and Temporary Construction Easement (“Agreement”) for purchase of the Property in the amount of \$110,200.00; and

WHEREAS, the City desires to purchase the Property and to enter into the Agreement;

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

1. That purchase of the Property, as defined above and in the Agreement, is hereby authorized in the amount of \$110,200.00;
2. That the attached Agreement is hereby approved;
3. That the Mayor or appropriate City official is hereby authorized to execute the Agreement, subject to approval of the City Attorney and the City Finance Director; and
4. That 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.

RESOLVED this 19th day of November, 2024.

Approved:

Russell K. Paul, Mayor

Attest:

Raquel D. Gonzalez, City Clerk

(Seal)

City of Sandy Springs, Georgia

**Presentation of Audit Results
June 30, 2024**



MAULDIN & JENKINS

CPAs & ADVISORS



City of Sandy Springs, Georgia



Presentation of Audit Results
June 30, 2024



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



MAULDIN & JENKINS BY THE NUMBERS



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

100+ year
HISTORY
OF QUALITY SERVICE

Serve 725+
GOVERNMENT CLIENTS

GOVERNMENTAL
PARTNERS &
DIRECTORS **25**



150+ TEAM MEMBERS DEDICATED
TO SERVING THE
GOVERNMENTAL INDUSTRY



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



220+

SINGLE AUDITS PERFORMED LAST
YEAR COVERING OVER \$6 BILLION
OF FEDERAL GRANTS



156,000+

HOURS ANNUALLY
PROVIDED TO
GOVERNMENTAL CLIENTS

175+

CURRENT CLIENTS AWARDED
THE GFOA CERTIFICATE OF
EXCELLENCE

6
STATES

14
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 \$831,503,000 to \$881,375,000.

Cash and cash equivalents decreased from approximately \$206,943,000 to \$202,092,000.

Capital assets net of accumulated depreciation and amortization increased from approximately \$540,962,000 to \$609,609,000.
- **Liabilities.** Total liabilities and deferred inflows decreased from approximately \$267,739,000 to \$264,200,000.
- **Net Position.** The City's net position (or equity) increased from approximately \$560,140,000 (restated) to \$617,175,000. This increase is reconciled on the City's "Statement of Revenues, Expenses and Changes in Net Position".

Approximately \$87,243,000 of the City's net position is restricted.

Approximately \$416,812,000 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 \$48,538,000 to \$61,339,000 .

Total program expenses increased from approximately \$130,594,000 to \$140,177,000.

Total general revenues increased from approximately \$128,713,000 to \$135,872,000.

The change in net position (i.e., net income) amounted to an increase of approximately \$57,034,000.



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).

- 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. 100, *Accounting Changes and Error Corrections*, and Statement No. 101, *Compensated Absences*. An Emphasis of Matter paragraph reflects the implementation of these new pronouncements as part of the Independent Auditor's Report.
- 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's 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.

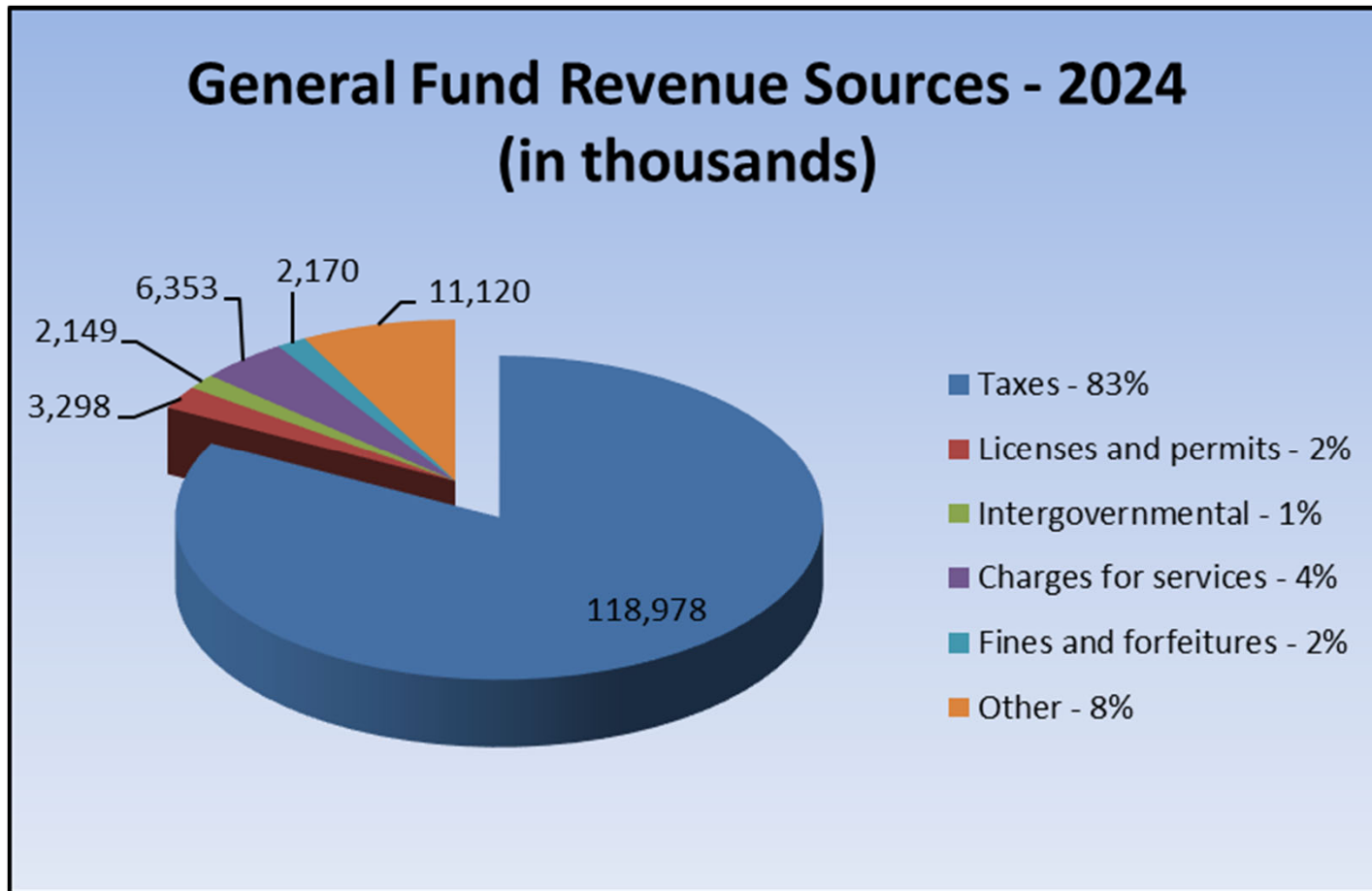
- Information in Documents Containing Audited Financial Statements

- 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

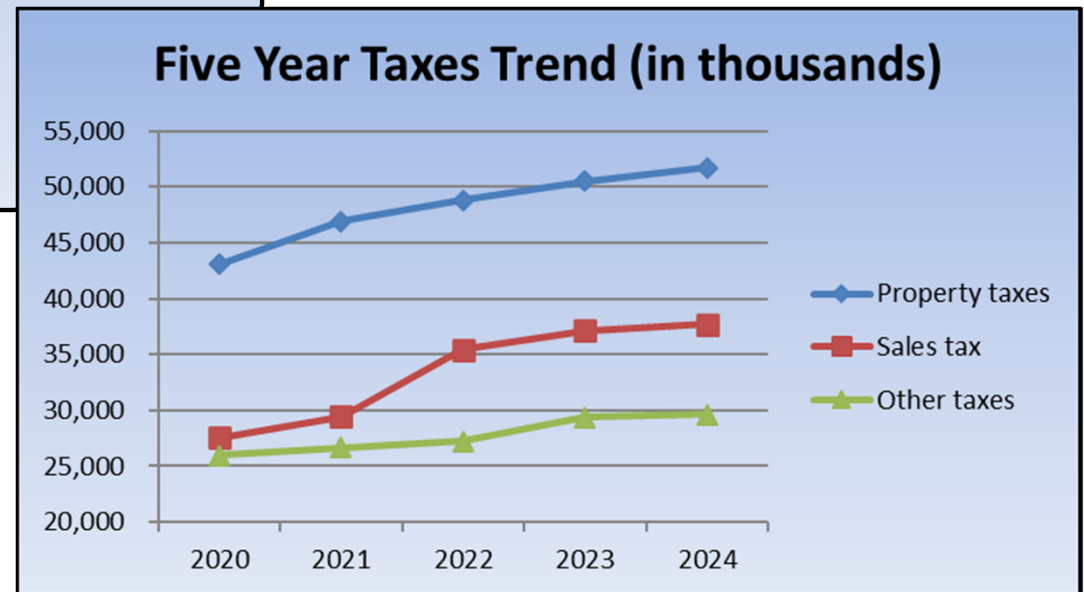
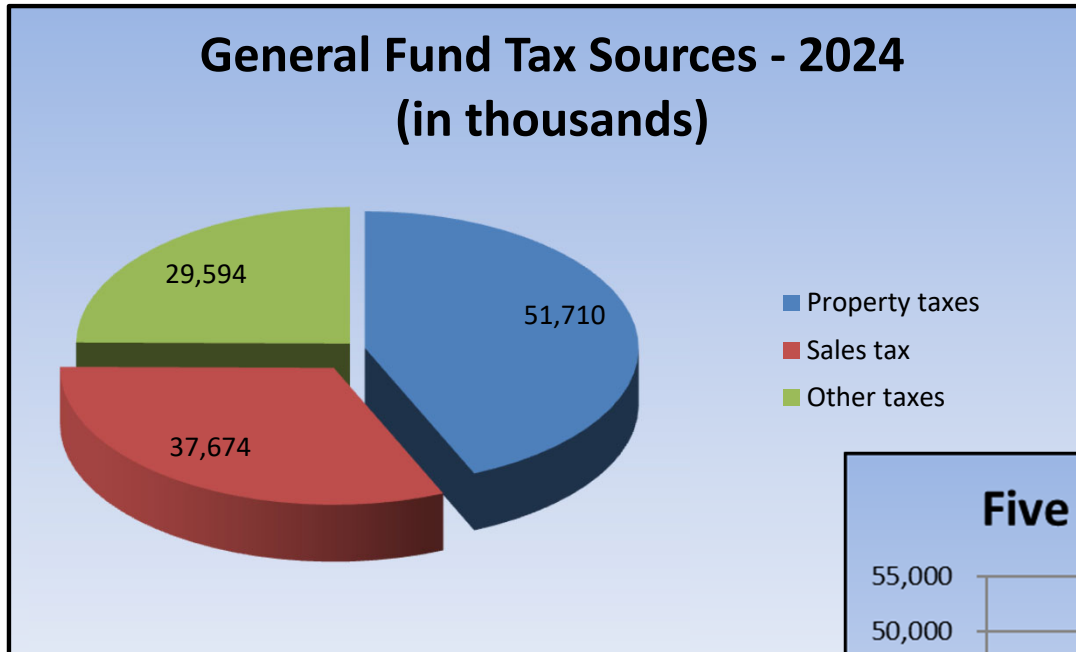
- In accordance with AICPA professional standards, M&J is independent with regard to the City and their financial reporting process.

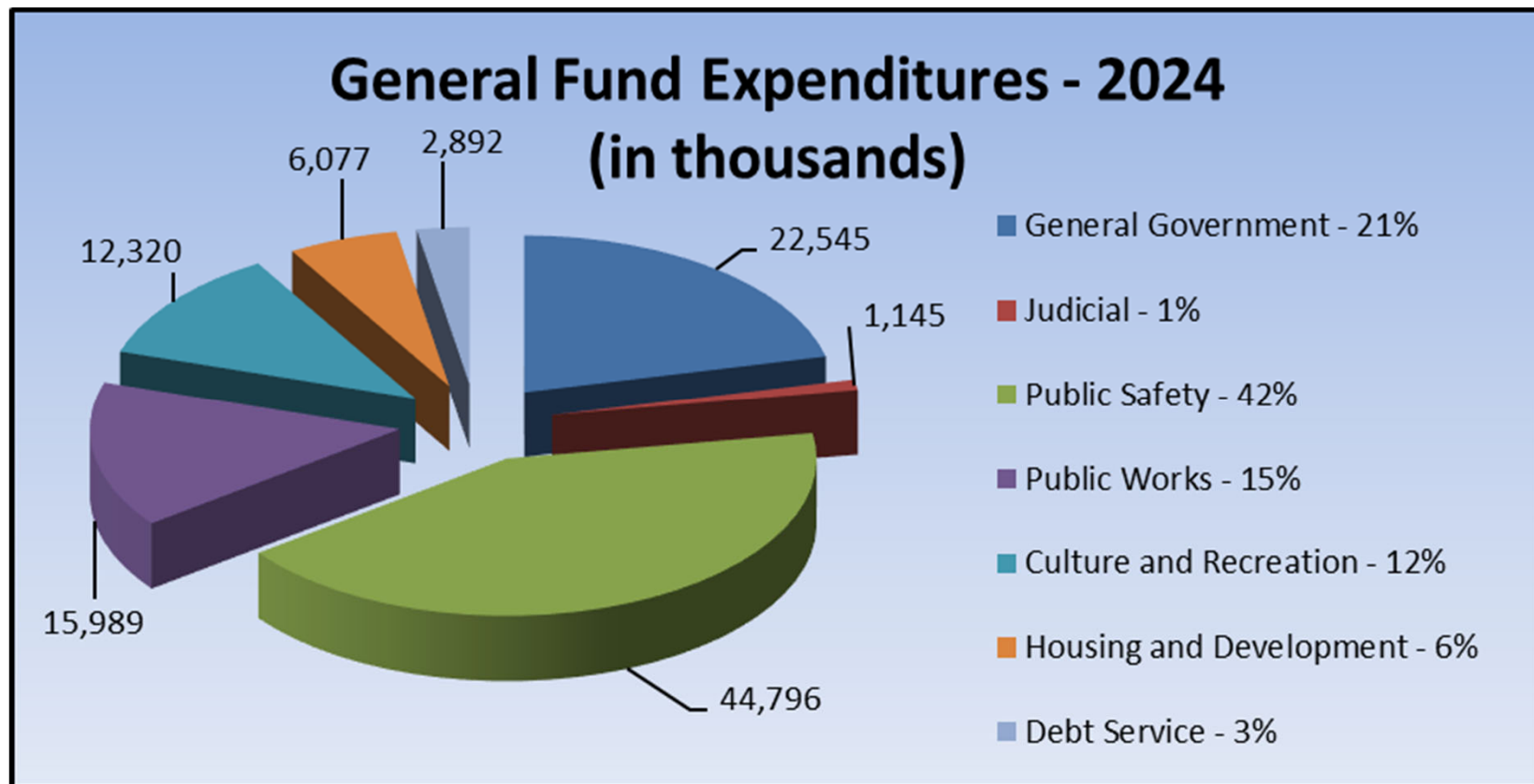
General Fund Revenue Sources

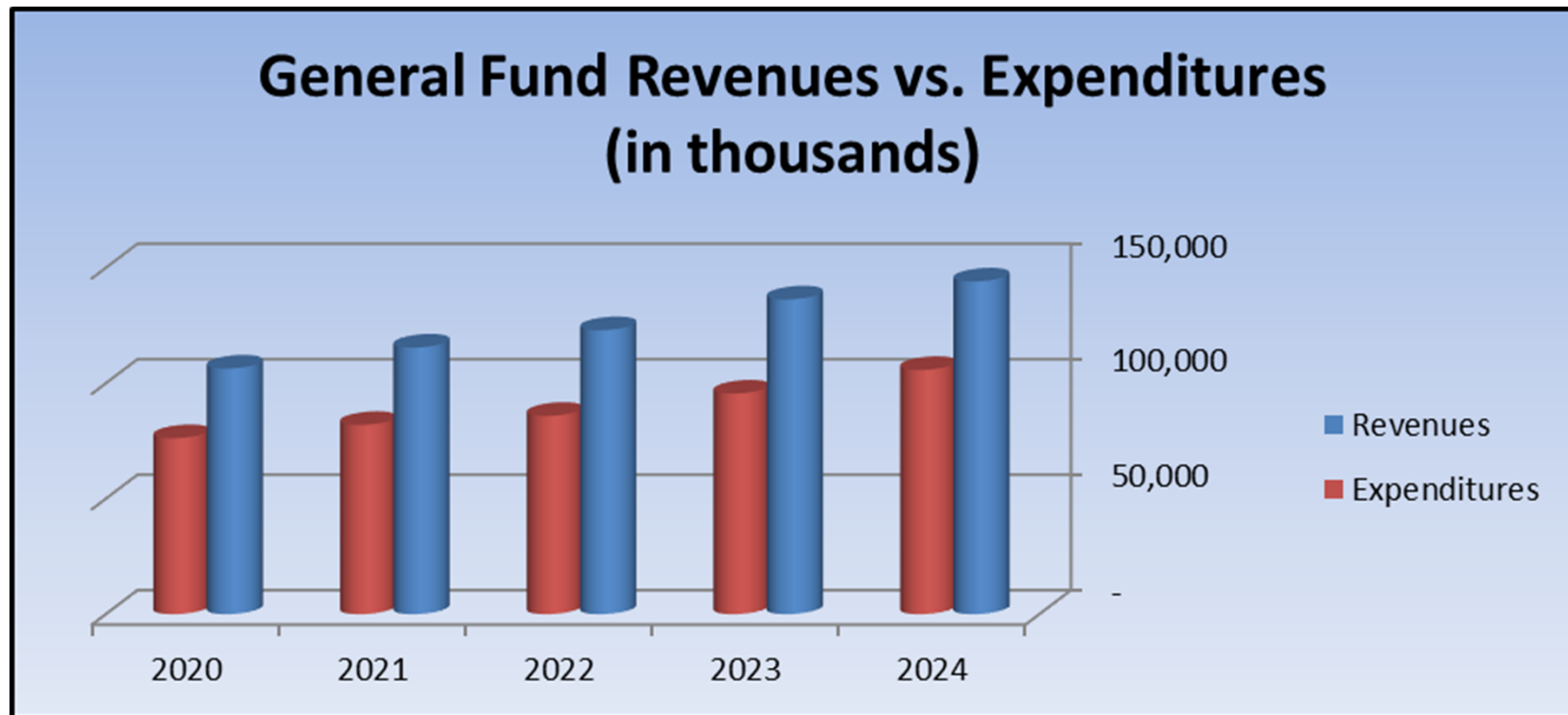


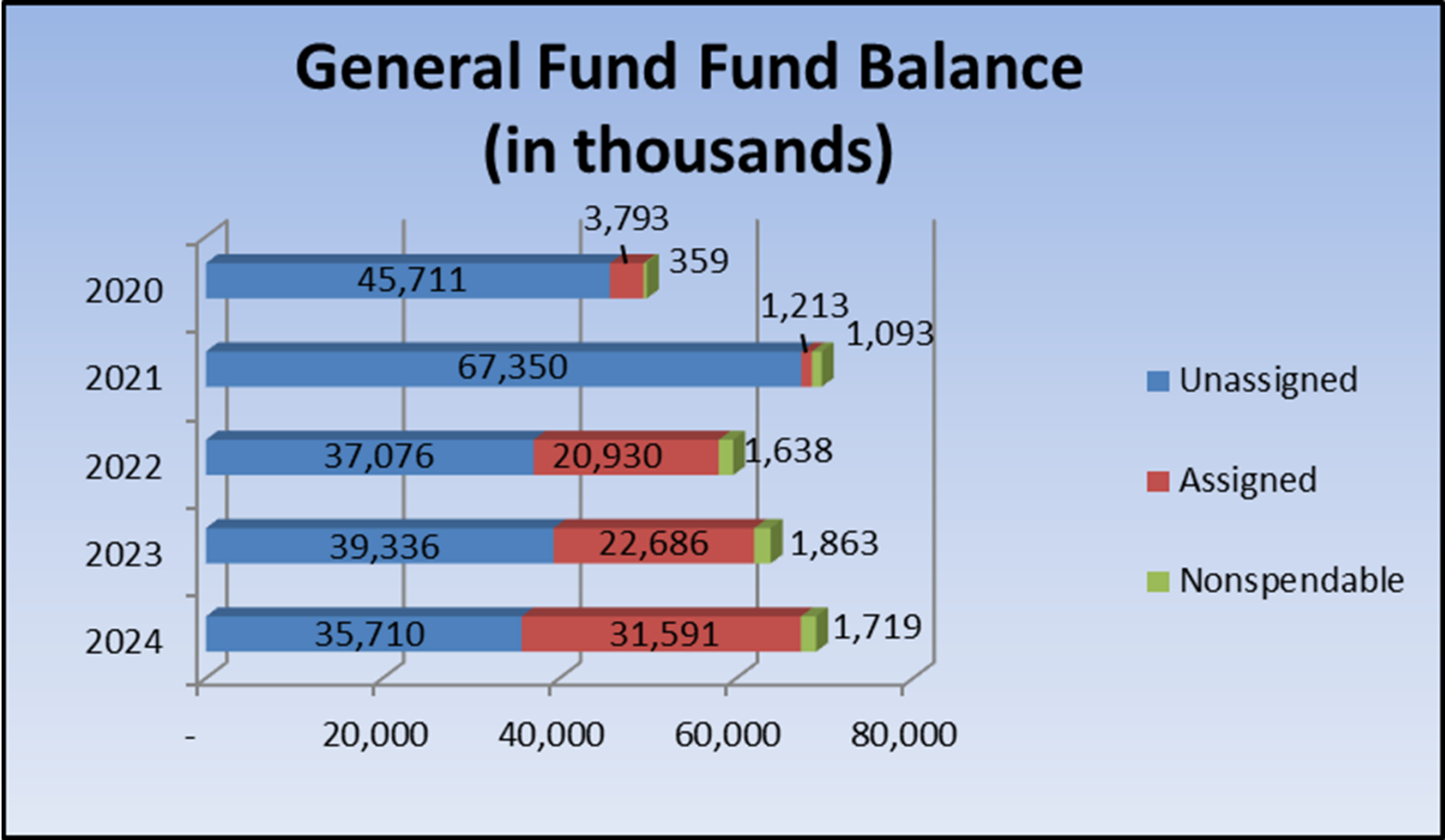


General Fund Tax Sources and Trends











Comments & Other Matters
Findings

None reported in FY24.



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

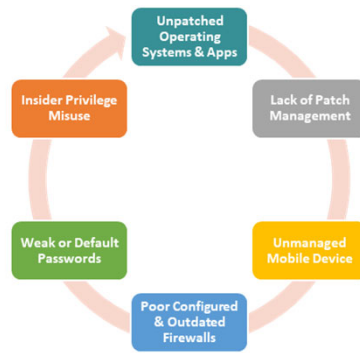
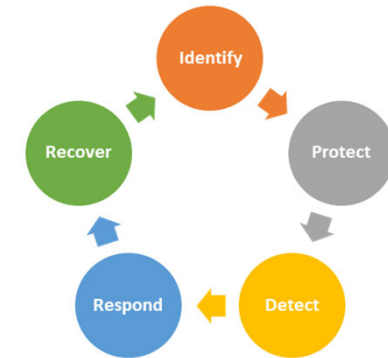
- Performed as either a SOC for Cybersecurity under AICPA attestation standards, or as a consulting engagement under AICPA consulting standards.

• 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

- GASB Statement No. 102, *Certain Risk Disclosures* was issued in December 2023 and is effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged. This statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.
- GASB Statement No. 103, *Financial Reporting Model Improvements* was issued in April 2024 and is effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged. The requirements for MD&A will improve the quality of the analysis of changes from the prior year, which will enhance the relevance of that information. They also will provide clarity regarding what information should be presented in MD&A. The requirements for the separate presentation of unusual or infrequent items will provide clarity regarding which items should be reported separately from other inflows and outflows of resources. The definitions of operating revenues and expenses and of nonoperating revenues and expenses will replace accounting policies that vary from government to government, thereby improving comparability. The addition of a subtotal for operating income (loss) and noncapital subsidies will improve the relevance of information provided in the proprietary fund statement of revenues, expenses, and changes in fund net position. The requirement for presentation of major component unit information will improve comparability. The requirement that budgetary comparison information be presented as RSI will improve comparability, and the inclusion of the specified variances and the explanations of significant variances will provide more useful information for making decisions and assessing accountability.



New Accounting Pronouncements (Continued)

- New GASB Pronouncements for Future Years (Continued)

- Statement No. 104, *Disclosure of Certain Capital Assets* was issued in September 2024 and is effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The objective of this statement is to clarify which types of capital assets must be disclosed separately in the notes to the financial statements as well as to establish disclosure requirements for capital assets that are held for sale.
- 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:
 - 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. A preliminary views document on this topic is expected by late 2024 with an exposure draft to follow in 2025.



New Accounting Pronouncements (Continued)

- New GASB Pronouncements for Future Years (Continued)

- Subsequent Events—Reexamination of Statement No. 56 is a project that will improve the accounting and financial reporting for subsequent events. The project will reexamine existing requirements related to subsequent events in Statement No. 56, *Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards*, to address issues related to (1) confusion about and challenges associated with applying the existing standards, (2) inconsistency in practice in the information provided about subsequent events, and (3) the usefulness of the information provided about subsequent events. Exposure draft on this topic is expected by late 2024.
- Revenue and Expense Recognition is a major project where the overall objective is to develop a comprehensive, principles-based model that would establish categorization, recognition, and measurement guidance applicable to a wide range of revenue and expense transactions. Achieving that objective will include: (1) development of guidance applicable to topics for which existing guidance is limited, (2) improvement of existing guidance that has been identified as challenging to apply, (3) consideration of a performance obligation approach to the GASB's authoritative literature, and (4) assessment of existing and proposed guidance based on the conceptual framework. The expected outcome of the project is enhanced quality of information that users rely upon in making decisions and assessing accountability. The GASB is currently reviewing comments and other input received from the stakeholder community during the preliminary views stage that was completed in 2021. An exposure draft is expected in early 2025.



Govt. Clients – Free Quarterly Continuing Education

- Since March of 2009 – For Over 15 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





SANDY SPRINGS

GEORGIA

November 4, 2024

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, 2024, 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 4, 2024, 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 16, 2024, 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) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 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, 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 the 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 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) 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.

- 24) 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.
- 25) We have appropriately identified, recorded, and disclosed all leases in accordance with [GASBS No. 87](#) .
- 26) We have appropriately disclosed or recognized conduit debt obligations and/or certain arrangements associated with conduit debt obligations in accordance with [GASBS No. 91](#) .
- 27) We have appropriately identified, recorded, and disclosed subscription-based information technology arrangements in accordance with [GASBS No. 96](#) .
- 28) We have identified and appropriately reported in the financial statements the changes in accordance with GASB 100.
- 29) We have identified and appropriately reported in the financial statements the changes in accordance with GASB 101.
- 30) 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.
- 31) 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.
- 32) 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.
- 33) 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.
- 34) 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.
- 35) 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.
- 36) The financial statements include all fiduciary activities required by [GASBS No. 84](#) , as amended.
- 37) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#) , as amended.
- 38) 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.
- 39) 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.
- 40) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- 41) Provisions for uncollectible receivables have been properly identified and recorded.
- 42) 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.
- 43) 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.

- 44) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 45) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 46) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 47) 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.
- 48) 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.
- 49) 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.
- 50) 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.
- 51) 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.
- 52) With respect to the letter of transmittal and statistical section (other information):
 - a) We acknowledge that we have informed you of all documents that may comprise other information we expect to issue. The financial statements and other information you obtained prior to the auditor's report date are consistent with one another, and the other information does not contain any material misstatements.
 - b) With regard to the other information that will be included in the annual report that has not been obtained by you prior to the auditor's report date, we intend to prepare and issue the other information, as well as communicate the expected timing of issuance, and provide you with the final version of the document(s) when available and prior to the issuance of the annual report.
- 53) 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* 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: Eden E. Freeman

Title: City Manager

Signature: Jonni Carlisle

Title: CFO

CITY OF SANDY SPRINGS, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024

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, 2024

TABLE OF CONTENTS

	Page Number
INTRODUCTORY SECTION	
Letter of Transmittal	i-viii
Organizational Chart	ix
Listing of Elected Officials & City Manager	x
Listing of Principal Officials	xi
Certificate of Achievement for Excellence in Financial Reporting	xii
FINANCIAL SECTION	
Independent Auditor's Report	1-4
Management's Discussion and Analysis	5-15
Basic Financial Statements:	
Government-wide Financial Statements	
Statement of Net Position	16
Statement of Activities	17 and 18
Fund Financial Statements	
Balance Sheet – Governmental Funds	19
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	20
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	21
Notes to Financial Statements	22-52
Required Supplementary Information	
General Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual	
53 and 54	
Combining and Individual Nonmajor Fund Statements and Schedules:	
Combining Balance Sheet – Nonmajor Governmental Funds	55 and 56
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	57 and 58
Confiscated Assets Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual	
59	
Opioid Settlement Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual	
60	
E911 Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual	
61	
Tree Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual	
62	

CITY OF SANDY SPRINGS, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024

TABLE OF CONTENTS

	Page Number
FINANCIAL SECTION (CONTINUED)	
Combining and Individual Nonmajor Fund Statements and Schedules (Continued):	
Federal Grants Fund – Schedule of Revenues, Expenditures, and Changes in	
Fund Balances – Budget and Actual.....	63
CDBG Fund – Schedule of Revenues, Expenditures, and Changes in	
Fund Balances – Budget and Actual.....	64
Hotel/Motel Fund – Schedule of Revenues, Expenditures, and Changes in	
Fund Balances – Budget and Actual.....	65
Auto Excise Tax Fund – Schedule of Revenues, Expenditures, and Changes in	
Fund Balances – Budget and Actual.....	66
Impact Fees Fund – Schedule of Revenues, Expenditures, and Changes in	
Fund Balances – Budget and Actual.....	67
ARPA Fund – Schedule of Revenues, Expenditures, and Changes in	
Fund Balances – Budget and Actual.....	68
Schedule of Projects Constructed with Proceeds from	
Transportation Special Purpose Local Option Sales Tax (TSPLOST 2016).....	69
Schedule of Projects Constructed with Proceeds from	
Transportation Special Purpose Local Option Sales Tax (TSPLOST 2021).....	70
Balance Sheet – Component Unit – Sandy Springs Hospitality & Tourism.....	71
Statement of Revenues, Expenditures, and Changes in Fund	
Balances – Component Unit – Sandy Springs Hospitality & Tourism.....	72
Balance Sheet – Component Unit – Development Authority.....	73
Statement of Revenues, Expenditures, and Changes in Fund	
Balances – Component Unit – Development Authority.....	74
STATISTICAL SECTION	
Net Position by Component	75 and 76
Changes in Net Position	77 and 78
Governmental Activities Tax Revenues by Source	79
Fund Balances of Governmental Funds	80 and 81
Changes in Fund Balances of Governmental Funds.....	82 and 83
General Governmental Tax Revenues by Source	84
Assessed Value and Estimated Actual Value of Taxable Property.....	85 and 86
Property Tax Rates, Direct and Overlapping Governments.....	87
Principal Property Taxpayers.....	88
Property Tax Levies and Collections	89
Ratios of Outstanding Debt by Type	90
Ratios of Net General Bonded Debt Outstanding	91
Direct and Overlapping Governmental Activities Debt	92

CITY OF SANDY SPRINGS, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024

TABLE OF CONTENTS

	Page Number
STATISTICAL SECTION (CONTINUED)	
Demographic and Economic Statistics.....	93
Principal Employers	94
Full-time Equivalent City Government Employees by Function	95
Operating Indicators by Function.....	96
Capital Asset Statistics by Function	97

INTRODUCTORY SECTION



SANDY SPRINGS

GEORGIA

November 4, 2024

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, 2024, 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. 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 is to provide reasonable assurance that the financial statements of the City of Sandy Springs for the fiscal year ended June 30, 2024, 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's financial statements for the fiscal year ended June 30, 2024, 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 19th anniversary in 2024, incorporated in December of 2005. The City is positioned in the heart of the metro area in northern Fulton County, Georgia (County). It is the second largest city in metropolitan Atlanta and the seventh largest city in the State of Georgia (State). Sandy Springs is a demographically diverse community and covers 38.52 square miles. 22 miles of the Chattahoochee River flow through Sandy Springs, creating a unique recreational opportunity within a metropolitan setting.



SANDY SPRINGS

GEORGIA

Policymaking and legislative authority of the government is vested in the Mayor and six council members, who are elected every four years unless a vacancy occurs during a term. 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.

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 and the City's charter. The City Manager maintains all administrative powers granted to the government under the constitution and laws of the State 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, Information Technology, Finance, Economic Development, Communications, Facilities, Municipal Court, Recreation and Parks, and Performing Arts Center Operations, are performed by employees of the City. 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 the County. The City created a legally separate entity, the City of Sandy Springs Public Facilities 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 5,600 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 that have chosen to call Sandy Springs their corporate home is United Parcel Service, Smurfit WestRock, Veritiv Corporation, Newell Brands, Intercontinental Exchange/NYSE, ServiceMaster, Graphic Packaging, Cox Communications, Inspire Brands, GoTo Foods, and Mercedes Benz USA. 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 9 for Best Cities to Retire in America, number 14 for Best City to Live in the U.S., number 16 for Best Cities to Raise a Family in America, and number 16 as one of the Healthiest Cities in America in 2024.^[1] Sandy Springs is home to a flourishing dining scene and nighttime activities, a place where one can expend energy paddle boarding on the Chattahoochee 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 108,080. There were approximately 51,204 households reported, with an estimated 50.5 percent recorded as owner-occupied housing units. The median value of owner-occupied housing as of October 2024 was \$647,026, 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. The City Springs facility 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 2024, unemployment for the State was at 3.6 percent. The unemployment also increased citywide to 3.5 percent from 3.4 percent in 2023.

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 percent of the next year operating expenditures. Excess fund balances over



SANDY SPRINGS

GEORGIA

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 percent (or the rate of inflation) in any one year for city taxes. Neighboring jurisdictions are not bound by the 3 percent 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

- Continue construction at the new Police Department Headquarters and Municipal Court complex, with completion anticipated winter 2025.
- Completed construction of the City's Fleet Enhancement Center in spring 2024.
- Completed construction of Fire Station #5 in the "panhandle" area of the City in early summer 2024.
- Completed construction of Veterans Park, which was opened on Veterans Day 2023.
- Ongoing construction work on Springway Trail Segment 2A, which is slated for completion by the end of the calendar year 2024.
- Completed Morgan Falls Athletic Complex Phase I improvements.
- Continued partnership with Art Sandy Springs to host ArtSS in the Open sculpture competition at City Springs and the City Hall Lobby rotating gallery exhibition.
- 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.
- Updated the multifamily rental housing ordinance, developed updated inspection program, and created property management training and certification program.
- Completed installation of turf on City Green in the beginning of 2024 and hosted the inaugural Skate City Springs Ice Rink on City Green for the 2023 holiday season.
- Developed and launched the Sandy Springs Citizens Leadership Academy to educate residents on the importance of leadership in a community and the City of Sandy Springs' history and current operations.



SANDY SPRINGS

GEORGIA

- Continued investments in our infrastructure:
 - Resurfaced more than 21 lane miles of roads; 1,500+ sidewalk repairs; and 1,450+ pothole repairs, and
 - 11 major and multiple minor stormwater system repairs and rehabilitations, bringing our total investments to more than \$30,000,000 since 2008.

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.

Completed Projects

TSPLOST 2016

TS106 - Northside Drive at Riverview Road/Old Powers Ferry Road

TSPLOST 2021

S2170 - Mt. Vernon Highway Sidewalk, DeClaire Court to Long Island Drive Sidewalk

S2188-3 - Glenridge Drive at Messina Way Sidewalk

S2175 - Trowbridge Road Sidewalk, Spalding Trace to Trowbridge Lake Drive

S-2188-1 - Allen Road at Sandy Springs Circle Sidewalk

S2188-2 - South Johnson Ferry Road Sidewalk at Brookhaven City Limit S2188-4 - River Exchange Sidewalk at Spalding Drive

S2188-5 - Windsor Parkway Sidewalk at Peachtree-Dunwoody Road

INITIATIVES FOR FUTURE YEARS

- Continue to invest in the City’s vital infrastructure including road resurfacing, and an updated inventory and condition assessment of stormwater assets.
- Continue planning for replacement of Fire Station #4.
- Complete construction at the police headquarters and municipal court complex.
- Continue construction efforts for the Springway Trail loop.
- Complete design and permitting for Old Riverside Park.
- Complete design and permitting for the Abernathy South Greenway enhancements.
- 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 master planning exercise to determine the future of the existing facilities at Hammond Park.



SANDY SPRINGS

GEORGIA

- Implement recommended enhancements to optimize the City's Public Works and Capital Improvement Project delivery process.
- Initiate citywide design guidelines development.
- Develop a Perimeter Small Area Plan Addendum.
- In partnership with the City's Preferred Development Partner, expand the City Springs District to City owned parcels south of the existing campus.
- Construct an addition to the Abernathy Arts Center.
- Begin work on the City's Comprehensive Plan Update.
- Update the City's Transportation Master Plan.

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.



SANDY SPRINGS

GEORGIA

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, 2023. This was the eighteenth 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,

Eden E. Freeman
City Manager

Toni Carlisle
Chief Financial Officer

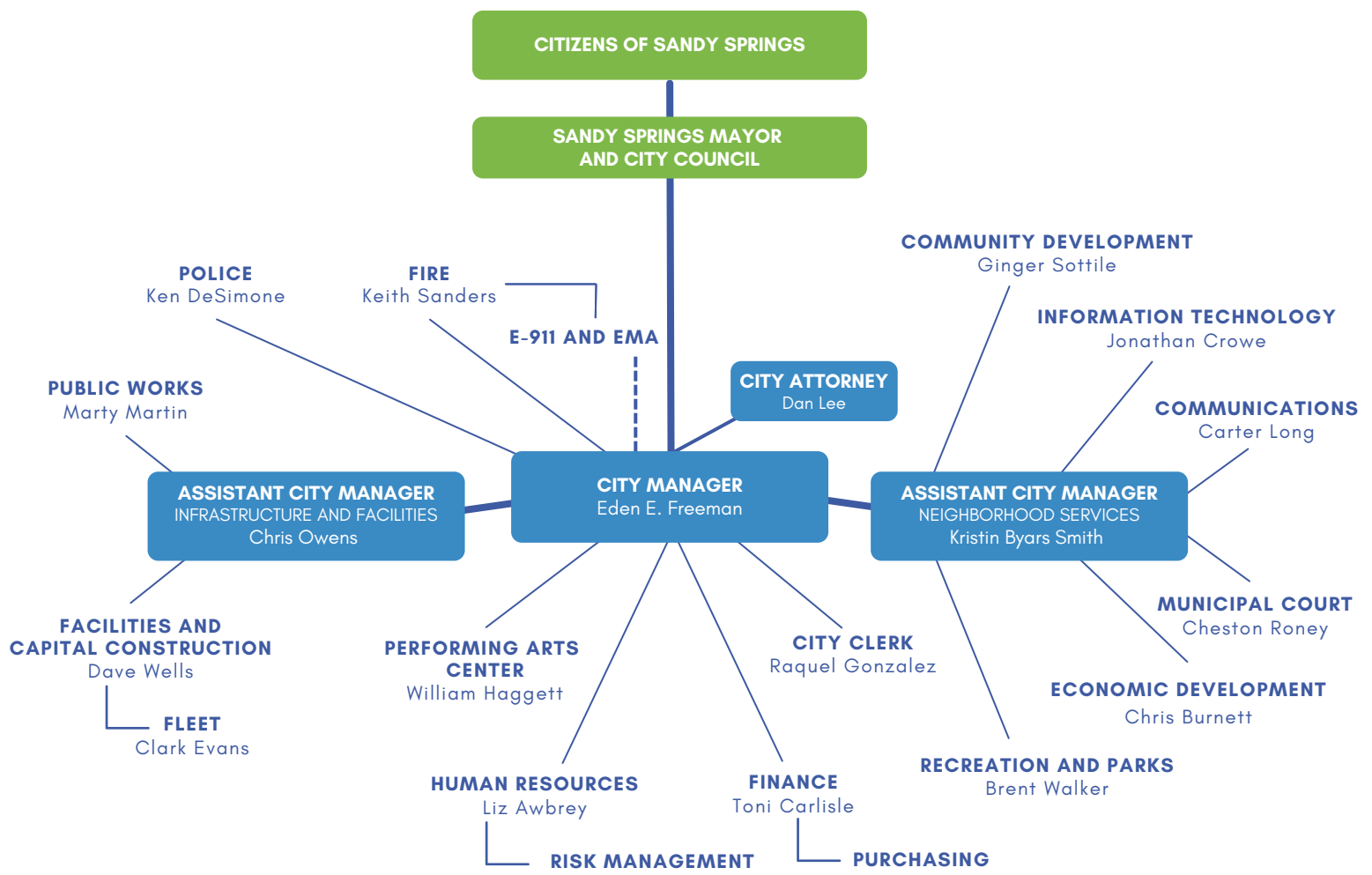


SANDY SPRINGS

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

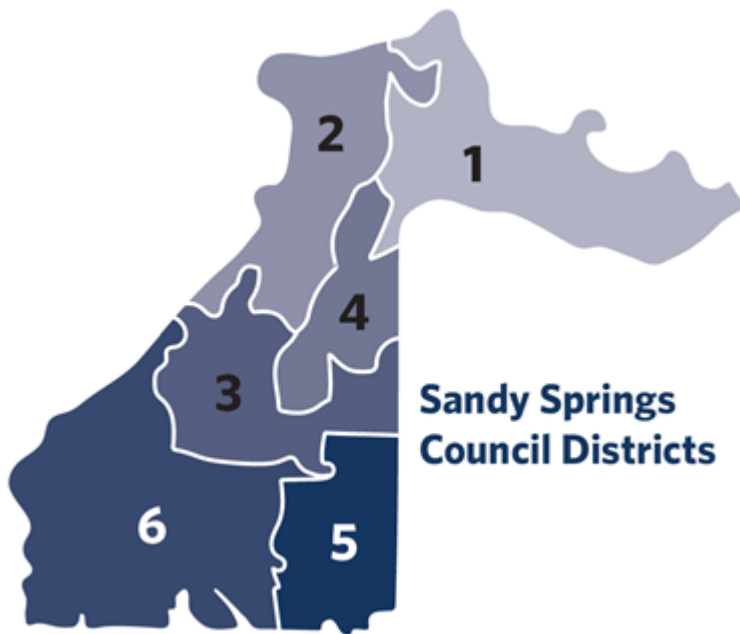
CITY OF SANDY SPRINGS ORGANIZATIONAL CHART



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

Chris Owens

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

Carter Long

Community Development Director

Ginger Sottile

Court Administrator

Cheston Roney

Economic Development Director

Chris Burnett

Facilities and Construction Director

David Wells

Human Resources Director

Elizabeth Awbrey

Information Technology Director

Jonathan Crowe

Performing Arts Center Director

William Haggett

Public Works Director

William Martin

Recreation and Parks Director

Jonathan Brent Walker



Government Finance Officers Association

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

Presented to

**City of Sandy Springs
Georgia**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

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, 2024, 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, 2024, 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.

Emphasis of Matter – Change in Accounting Principle

As discussed in Note 16 to the financial statements, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections*, and GASB Statement No. 101, *Compensated Absences*, as of July 1, 2023. These standards significantly changed the reporting of the City's major funds and compensated absences liability. Our opinions are not modified with respect to these matters.

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 and General 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.

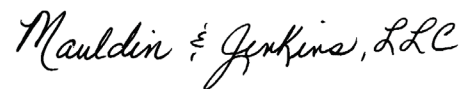
Other Information

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 4, 2024 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 4, 2024

**CITY OF SANDY SPRINGS, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

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, 2024. 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 and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$617,174,557 (total net position), which represents an increase of \$57,034,297 or 10.18% from the prior year. Of the total net position, \$113,119,574 (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 \$221,374,837. This represents a decrease of \$19,549,816 from the prior year.
- Total governmental fund revenues were \$196,846,816, an increase of \$19,592,733 or 11.05%.
- Total governmental fund expenditures were \$218,198,381, an increase of \$58,274,261 or 36.70% over the prior year, related to an increase in expenditures for previously approved capital projects.

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 and deferred outflows of resources, 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.

**CITY OF SANDY SPRINGS, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

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.

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 fourteen 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, 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 52 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 53 and 54 of this report.

**CITY OF SANDY SPRINGS, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

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 and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$617,174,557, representing a \$57,034,297 or 10.18% increase over last year.

The largest portion of the City's net position, \$416,811,564 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, \$87,243,419 is restricted as to use by law or agreement, the remaining portion of the City's net position represents unrestricted net position of \$113,119,574 that is available to meet the ongoing obligations of the government. This amount represents 80.70% of current governmental expenses.

The City has current and other assets of \$258,473,605, a decrease of \$17,879,588 or 6.47% over the prior year, which included the use of prior year bond proceeds that had been invested pending progress on capital construction projects. These assets include \$202,091,671 of cash and investments.

The City's capital assets are \$609,609,125, which represents an increase of \$68,646,751 or 12.69%. The increase is primarily infrastructure projects.

Long-term liabilities decreased \$8,456,968 or 3.59% as debt is repaid.

The table below summarizes the City's Net Position for 2024 and 2023.

City of Sandy Springs Net Position				
	Governmental Activities		Dollar	
	2024	2023	Increase	Percent
			(Decrease)	
Assets				
Current assets	\$ 258,473,605	\$ 276,353,193	\$ (17,879,588)	(6.47) %
Capital assets, net of accumulated depreciation	609,609,125	540,962,374	68,646,751	12.69
Total assets	868,082,730	817,315,567	50,767,163	6.21
Deferred charges on bond refunding	13,292,243	14,187,247	(895,004)	(6.31)
Liabilities				
Current liabilities	45,916,821	41,284,212	4,632,609	11.22
Long-term liabilities	211,811,715	216,146,735	(4,335,020)	(2.01)
Total liabilities	257,728,536	257,430,947	297,589	0.12
Deferred inflows of resources	6,471,880	6,684,405	(212,525)	(3.18)
Net Position				
Net investment in capital assets	416,811,564	367,043,192	49,768,372	13.56
Restricted	87,243,419	77,731,725	9,511,694	12.24
Unrestricted	113,119,574	122,612,545	(9,492,971)	(7.74)
Total net position	\$ 617,174,557	\$ 567,387,462	\$ 49,787,095	8.77 %

**CITY OF SANDY SPRINGS, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

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 2024 and 2023, which reflects a restatement for the implementation of GASB Statement No. 100 and No. 101, which is further explained in Note 16 to the Financial Statements.

City of Sandy Springs Changes in Net Position

	Governmental Activities		Dollar	
	2024	2023	Increase	Percent
			(Decrease)	
Revenues				
Program revenues:				
Charges for services	\$ 16,518,009	\$ 17,626,794	\$ (1,108,785)	(6.29) %
Operating grants and contributions	30,428	-	30,428	100.00
Capital grants and contributions	44,790,756	30,911,118	13,879,638	44.90
General revenues:				
Property taxes	51,608,371	50,504,655	1,103,716	2.19
Sales and use taxes	37,674,223	37,161,097	513,126	1.38
Hotel/motel taxes	5,437,668	4,938,219	499,449	10.11
Franchise taxes	9,847,227	9,583,654	263,573	2.75
Business taxes	10,264,411	11,074,025	(809,614)	(7.31)
Insurance premium taxes	9,585,852	8,782,622	803,230	9.15
Unrestricted investment earnings	10,361,787	5,340,674	5,021,113	94.02
Miscellaneous revenues	1,092,938	1,328,548	(235,610)	(17.73)
Total revenues	<u>197,211,670</u>	<u>177,251,406</u>	<u>19,960,264</u>	<u>11.26</u>
Expenses				
General government	30,110,102	25,345,872	4,764,230	18.80
Judicial	1,166,282	1,251,216	(84,934)	(6.79)
Public safety	51,733,690	52,073,063	(339,373)	(0.65)
Public works	29,546,223	27,618,045	1,928,178	6.98
Health and welfare	-	8,111	(8,111)	100.00
Culture and recreation	16,670,974	13,432,564	3,238,410	24.11
Housing and development	6,332,142	5,456,446	875,696	16.05
Interest on long-term debt	4,617,960	5,408,365	(790,405)	(14.61)
Total expenses	<u>140,177,373</u>	<u>130,593,682</u>	<u>9,583,691</u>	<u>7.34</u>
Change in net position	57,034,297	46,657,724	<u>\$ 10,376,573</u>	22.24 %
Restatement - change in accounting principle	(3,623,601)	-		
Net position, beginning of year, as restated	<u>560,140,260</u>	<u>517,106,137</u>		
Net position, end of year	<u>\$ 617,174,557</u>	<u>\$ 563,763,861</u>		

**CITY OF SANDY SPRINGS, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

Revenues: Service charges include fines and forfeitures, E911 telephone service charges, impact fees, and licenses and permits. These revenues decreased by \$1,108,785, or 6.29%, primarily due to reduced income from housing and development, which continues to be adversely impacted by the pandemic in prior years. Operating grants and contributions slightly increased as the City received some donations and contributions to fund operating activities. Capital grants and contributions increased by \$13,879,638 or 44.90% as the availability of federal and state funding increased. Property taxes increased \$1,103,716 or 2.19% as assessed property values have increased. Sales and use taxes and hotel/motel taxes increased \$513,126 (1.38%) and \$499,449 (10.11%), respectively, and were driven by favorable conditions in the retail and travel economy. Franchise taxes increased by 2.75%, business taxes decreased by 7.31% and insurance premium taxes increased 9.15%. Unrestricted investment earnings rose by \$5,021,113, or 94.02%, as interest rates increased to levels not seen in the past 20 years.

Expenses: General government expenses increased 18.80%. Judicial expenses decreased by 6.79%, while housing and development expenses rose by 16.05% due to shifting market conditions that require competitive salary increases. Culture and recreation expenses increased \$3,238,410 or 24.11% as we continue to increase headcount and improve the parks in the City. Public Works expenses increased \$1,928,178 or 6.98% because of increases in non-depreciable road resurfacing projects. Interest expenses decreased \$790,405 or 14.61% 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, 2024**

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 2024 and 2023.

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

	Governmental Funds		Dollar Increase (Decrease)	Percent	
	2024	2023			
Revenues:					
Taxes					
Property taxes	\$ 51,710,305	\$ 50,506,371	\$ 1,203,934	2.38	%
Sales taxes	37,674,223	37,161,097	513,126	1.38	
Hotel/Motel taxes	5,437,668	4,938,219	499,449	10.11	
Franchise taxes	9,847,227	9,583,654	263,573	2.75	
Business taxes	10,264,411	11,074,025	(809,614)	(7.31)	
Insurance premium taxes	9,585,852	8,782,622	803,230	9.15	
Licenses and Permits	3,297,805	4,244,618	(946,813)	(22.31)	
Intergovernmental Revenues	44,323,968	30,912,079	13,411,889	43.39	
Charges for Services	10,639,548	10,216,989	422,559	4.14	
Fines and Forfeitures	2,492,563	2,993,320	(500,757)	(16.73)	
Interest Income	10,361,787	5,340,674	5,021,113	94.02	
Other	1,211,459	1,500,415	(288,956)	(19.26)	
Total Revenues	<u>196,846,816</u>	<u>177,254,083</u>	<u>19,592,733</u>	<u>11.05</u>	
Expenditures:					
General Government	22,681,727	19,201,570	3,480,157	18.12	
Judicial	1,144,530	1,235,075	(90,545)	(7.33)	
Public Safety	49,084,623	51,391,351	(2,306,728)	(4.49)	
Public Works	24,042,949	24,519,273	(476,324)	(1.94)	
Health and Welfare	-	8,111	(8,111)	100.00	
Culture and Recreation	14,720,301	11,635,498	3,084,803	26.51	
Housing and Development	6,193,256	5,424,482	768,774	14.17	
Capital outlay	84,466,484	30,407,756	54,058,728	177.78	
Debt Service	15,864,511	15,801,004	63,507	0.40	
Total Expenditures	<u>218,198,381</u>	<u>159,624,120</u>	<u>58,574,261</u>	<u>36.70</u>	
Excess (Deficiency) of Revenues over Expenditures	(21,351,565)	17,629,963	(38,981,528)	(221.11)	
Other financing sources					
Issuance of lease liability	1,801,749	1,736,791	64,958	100	
Net Change in Fund Balance	(19,549,816)	19,366,754	(38,916,570)	(200.95)	
Adjustment-change to reporting entity	-	-	-	-	
Fund Balance, Beginning of Year, as adjusted	240,924,653	221,557,899	19,366,754	8.74	
Fund Balance, End of Year	<u>\$ 221,374,837</u>	<u>\$ 240,924,653</u>	<u>\$ (19,549,816)</u>	<u>(8.11)</u>	%

**CITY OF SANDY SPRINGS, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

As of the end of the current fiscal year, the City's governmental funds reported a combined ending fund balance of \$221,374,837, a decrease of \$19,549,816, resulting from expenditures for capital construction projects. Of this balance, \$1,719,504 is considered non-spendable as these items are not expected to be converted to cash; \$104,396,167 is restricted by law or contractual agreement; \$266,744 is committed by resolution of the City Council; \$44,347,847 has been assigned by management for infrastructure projects; \$31,590,865 has been assigned to cover budgeted expenditures in excess of revenues for fiscal year 2025; \$508,669 has been assigned for tree replacement; \$2,835,132 has been assigned for future allowable federal program expenditures; and \$35,709,909 is considered unassigned and can be used to meet the near term operating needs of the City.

Total governmental revenues increased \$19,592,733 or 11.05%. Property taxes increased \$1,203,934 or 2.38% as assessed property values have increased. Sales taxes and hotel/motel taxes have increased \$513,126 or 1.38% and \$499,449 or 10.11%, respectively, as the general economy continues to improve. Licenses and permits have decreased \$946,813 or 22.31% because of the slowdown in the housing market and reduced construction activity which has led to lower building permits directly impacting revenue. Additionally, the remote work and reduction in investing in office and commercial spaces has affected local business activities, resulting in fewer business licenses. Intergovernmental revenues have increased by \$13,411,889 or 43.39%. Charges for services increased \$422,559 or 4.14% as revenues from the performing arts center have been favorable. Interest income increased \$5,021,113 or more than 94.02% as interest rates have increased.

Total governmental expenditures have increased \$58,574,261 or 36.70%. General government expenditures increased \$3,480,157 or 18.12% and is primarily attributable to ongoing market demands of higher project costs and the competitive salary market. Public safety expenditures decreased \$2,306,728 as a result of fluctuations in personnel. Culture and recreation expenditures increased \$3,084,803 or 26.51% because of the performing arts center continuing to make a strong return after struggling during and shortly years following the pandemic.

There was an issuance of a lease liability in fiscal year 2024.

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 \$69,020,278 an increase of \$5,135,254 or 8.04%. As a measure of the liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance on June 30, 2024, was \$35,709,909 and represents 33.76% of total General Fund expenditures. The following table compares revenues and expenditures for the General Fund for fiscal years 2024 and 2023.

**CITY OF SANDY SPRINGS, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

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

	General Fund		Dollar	
	2024	2023	Increase (Decrease)	Percent
Revenues:				
Property taxes	\$51,710,305	\$50,506,371	\$ 1,203,934	2.38 %
Sales taxes	37,674,223	37,161,097	513,126	1.38
Franchise taxes	9,847,227	9,583,654	263,573	2.75
Business taxes	10,160,633	10,985,623	(824,990)	(7.51)
Insurance premium tax	9,585,852	8,782,622	803,230	9.15
Licenses and permits	3,297,805	4,244,618	(946,813)	(22.31)
Intergovernmental revenues	2,148,865	1,573,750	575,115	36.54
Charges for services	6,352,534	4,262,272	2,090,262	49.04
Fines and forfeitures	2,169,859	2,561,652	(391,793)	(15.29)
Interest earned	9,932,795	5,148,768	4,784,027	92.92
Other	1,188,324	1,500,163	(311,839)	(20.79)
Total revenues	<u>144,068,422</u>	<u>136,310,590</u>	<u>7,757,832</u>	<u>5.69</u>
Expenditures:				
General government	22,544,790	19,090,682	3,454,108	18.09
Judicial	1,144,530	1,235,075	(90,545)	(7.33)
Public safety	44,796,463	43,564,347	1,232,116	2.83
Public works	15,988,790	14,915,335	1,073,455	7.20
Culture and Recreation	12,320,302	9,687,431	2,632,871	27.18
Housing and development	6,077,461	5,208,325	869,136	16.69
Debt service:				
Principal	2,748,221	2,671,538	76,683	2.87
Interest	143,198	163,134	(19,936)	(12.22)
Total expenditures	<u>105,763,755</u>	<u>96,535,867</u>	<u>9,227,888</u>	<u>9.56</u>
Excess (deficiency) of revenues over expenditures	38,304,667	39,774,723	(1,470,056)	(3.70)
Issuance of lease liability	1,801,749	1,736,791	64,958	100.00
Transfers in	3,793,780	3,439,477	354,303	10.30
Transfers out	<u>(38,764,942)</u>	<u>(40,710,368)</u>	<u>1,945,426</u>	<u>(4.78)</u>
Net change in fund balance	5,135,254	4,240,623	894,631	21.10
Fund balance, beginning of year	<u>63,885,024</u>	<u>59,644,401</u>	<u>4,240,623</u>	<u>7.11</u>
Fund balance, end of year	<u>\$69,020,278</u>	<u>\$63,885,024</u>	<u>\$ 5,135,254</u>	<u>8.04 %</u>

Total General Fund revenues have increased \$7,752,832 or 5.69%. Property taxes have increased \$1,203,934 or 2.38% as property values and the tax digest have increased. Franchise taxes increased \$263,573 or 2.75%. Sales taxes have increased \$513,126 or 1.38%, as the retail economy continued to see robust consumer spending during this fiscal year. Business taxes decreased by 7.51% and insurance premium taxes increased modestly by 9.15%. Charges for services increased \$2,090,262 or 49.04% as the performing arts center continues to increase its programs during a less restricted period. Interest revenues have increased \$4,784,027 or 92.92% as interest rates have risen.

**CITY OF SANDY SPRINGS, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

Total General Fund expenditures increased \$9,227,888 or 9.56%. 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 \$26,489,082 and \$27,542,952 for fiscal 2024 and 2023, respectively. Revenues for 2024 and 2023 were \$4,416,606 and \$3,429,917, respectively, an increase of \$986,689. These revenues are primarily related to federal and state transportation grants and are based upon availability.

Expenditures for 2024 and 2023 were \$35,638,903 and \$26,015,361, respectively, an increase of \$9,623,542 as the pace of completion for city infrastructure and related projects increased.

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 through transfers from the General Fund. Transfers for 2024 and 2023 were \$27,558,996 and \$19,947,054, respectively.

Total expenditures excluding debt service for 2024 and 2023 were \$39,996,172 and \$3,245,410, respectively. Debt service expenditures for 2024 and 2023 were \$12,623,318 and \$12,609,146 respectively. Expenditures are primarily related to the repayment of debt service for the City Springs facility as well as construction of new 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 2024 were \$24,354,005 and 2023 were \$24,357,828 respectively, a decrease of \$3,823. Expenditures for 2024 and 2023 were \$17,826,401 and \$14,738,373, respectively, an increase of \$3,088,028 as more TSPLOST projects progress toward completion.

General Fund Budgetary Highlights

The General Fund budget versus actual comparison can be found on pages 53 and 54. For fiscal year 2024, the City had an overall budget variance reduction of \$34,827,136.

Total revenues were \$22,612,105 better than budgeted. Property taxes reflect a favorable budget variance of \$2,950,305 as budgeted tax revenues are based on prior year collections as the tax digest continues to grow. Sales taxes were \$7,274,223 or 23.93% better than budgeted as the local economy improves at a faster rate than projected. Franchise taxes were \$912,227 or 10.21% better than budgeted and is primarily related to electric franchise fees which were better than projected due to warmer weather conditions and growth in the electric utilities within the City. Insurance premium taxes were \$1,085,852 better than the budget as a result of increases in premiums throughout the insurance market. Interest earned was \$6,932,795 better than budgeted as a result of higher interest rates on the City's investments. All other revenue categories reflect modest variances as the City continues to use very conservative revenue estimates.

Total expenditures were \$9,821,061 less than approved budgeted expenditures. All 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, 2024**

Capital Asset and Debt Administration

Capital Assets: The City's investment in capital assets for its governmental activities as of June 30, 2024, amounts to \$609,609,125 (net of accumulated depreciation and amortization). This represents an increase of \$68,646,751 or 12.69% over the prior year. The increase is primarily driven by the PFA (Public Safety projects) 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 and amortization)

	Governmental Activities		Dollar	
	2024	2023	Increase	Percent
			(Decrease)	
Land	\$ 77,578,357	\$ 77,385,082	\$ 193,275	0.25 %
Construction in progress	145,843,213	80,304,593	65,538,620	81.61
Buildings	132,523,112	136,631,179	(4,108,067)	(3.01)
Improvements	80,041,393	81,593,934	(1,552,541)	(1.90)
Machinery and equipment	17,054,670	15,108,853	1,945,817	12.88
Infrastructure	154,968,647	147,850,325	7,118,322	4.81
Right-to-use lease assets	1,599,733	2,088,408	(488,675)	-
	<u>\$ 609,609,125</u>	<u>\$ 540,962,374</u>	<u>\$ 68,646,751</u>	<u>12.69 %</u>

Long-term Debt: At the end of fiscal year 2024 and 2023, the City had total debt outstanding of \$226,804,539 and \$235,261,507 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 8 on pages 42 through 47 of this report.

**CITY OF SANDY SPRINGS, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

Economic Factors and Next Year's Budgets and Rates

All of these factors were considered in preparing the City's budget for the 2025 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 which are reviewed annually by the City Council. 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 City's 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 road 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 2024 and into 2025.
- 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, 2024

	Primary Government	Component Units	
	Governmental Activities	Sandy Springs Hospitality & Tourism	Development Authority
ASSETS			
Cash and cash equivalents	\$ 202,091,671	\$ 2,149,269	\$ 106,049
Taxes receivable, net of allowances	4,850,901	-	-
Accounts receivable, net of allowances	3,612,270	10	-
Due from other governments, net of allowances	4,350,202	-	-
Lease receivable, due within one year	15,472	-	-
Lease receivable, due in more than one year	4,983,208	-	-
Accrued interest receivable	77,032	-	-
Due from primary government	-	315,850	-
Restricted:			
Cash and cash equivalents	36,862,645	-	-
Inventories	19,235	-	-
Prepaid items	1,610,969	41,838	-
Capital assets:			
Nondepreciable	223,421,570	-	-
Depreciable, net of accumulated depreciation and amortization	386,187,555	-	-
Total assets	868,082,730	2,506,967	106,049
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges on bond refunding	13,292,243	-	-
Total deferred outflows of resources	13,292,243	-	-
LIABILITIES			
Accounts payable	27,063,357	59,337	-
Accrued liabilities	3,343,333	-	-
Due to component unit	315,850	-	-
Unearned revenue	201,457	-	-
Compensated absences, due within one year	4,155,109	-	-
Financed purchases, due within one year	1,098,790	-	-
Bonds payable, due within one year	7,690,000	-	-
Note payable, due within one year	504,651	-	-
Lease liability, due within one year	1,544,274	-	-
Compensated absences, due in more than one year	4,155,108	-	-
Financed purchases, due in more than one year	1,300,032	-	-
Bonds payable, due in more than one year	203,609,773	-	-
Note payable, due in more than one year	2,670,764	-	-
Lease liability, due in more than one year	76,038	-	-
Total liabilities	257,728,536	59,337	-
DEFERRED INFLOWS OF RESOURCES			
Deferred service concession arrangement receipts	1,562,500	-	-
Lease arrangements	4,909,380	-	-
Total deferred inflows of resources	6,471,880	-	-
NET POSITION			
Net investment in capital assets	416,811,564	-	-
Restricted:			
Infrastructure improvements	86,148,106	-	-
Public safety projects	730,797	-	-
Tourism	-	2,447,630	-
Development	364,516	-	106,049
Unrestricted	113,119,574	-	-
Total net position	\$ 617,174,557	\$ 2,447,630	\$ 106,049

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, 2024

<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	\$ 30,110,102	\$ 893,759	\$ -	\$ -
Judicial	1,166,282	2,169,859	-	-
Public safety	51,733,690	4,201,923	-	13,149,695
Public works	29,546,223	194,718	20,000	30,066,306
Culture and recreation	16,670,974	6,299,507	10,428	715,178
Housing and development	6,332,142	2,758,243	-	859,577
Interest on long-term debt	4,617,960	-	-	-
Total governmental activities	<u>140,177,373</u>	<u>16,518,009</u>	<u>30,428</u>	<u>44,790,756</u>
Total primary government	<u>\$ 140,177,373</u>	<u>\$ 16,518,009</u>	<u>\$ 30,428</u>	<u>\$ 44,790,756</u>
Component Units				
Sandy Springs Hospitality & Tourism	\$ 1,486,928	\$ -	\$ 1,747,667	\$ -
Development Authority	520,737	-	517,933	-
Total component units	<u>\$ 2,007,665</u>	<u>\$ -</u>	<u>\$ 2,265,600</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, July 1				
Restatement - change in accounting principle				
Net position, July 1, as restated				
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
\$ (29,216,343)	\$ -	\$ -
1,003,577	-	-
(34,382,072)	-	-
734,801	-	-
(9,645,861)	-	-
(2,714,322)	-	-
(4,617,960)	-	-
(78,838,180)	-	-
(78,838,180)	-	-
-	260,739	-
-	-	(2,804)
-	260,739	(2,804)
51,608,371	-	-
37,674,223	-	-
5,437,668	-	-
9,847,227	-	-
103,778	-	-
10,160,633	-	-
9,585,852	-	-
10,361,787	-	-
1,092,938	2,971	-
135,872,477	2,971	-
57,034,297	263,710	(2,804)
563,763,861	2,183,920	108,853
(3,623,601)	-	-
560,140,260	2,183,920	108,853
\$ 617,174,557	\$ 2,447,630	\$ 106,049

CITY OF SANDY SPRINGS, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024

ASSETS	General Fund	Capital Projects Fund	TSPLOST Fund	Public Facilities Authority	Nonmajor Governmental Funds	Total Governmental Funds
Cash and cash equivalents	\$ 65,434,892	\$ 45,050,755	\$ 77,879,055	\$ -	\$ 13,726,969	\$ 202,091,671
Taxes receivable, net of allowances	4,295,701	-	-	-	555,200	4,850,901
Other receivables, net of allowances	1,419,837	19,550	-	-	610,383	2,049,770
Intergovernmental receivables, net of allowances	-	1,231,303	2,474,025	-	644,874	4,350,202
Lease receivable, due within one year	15,472	-	-	-	-	15,472
Lease receivable, due in more than one year	4,983,208	-	-	-	-	4,983,208
Restricted:						
Cash and cash equivalents	-	-	-	36,862,645	-	36,862,645
Due from other funds	4,644,323	2,794,469	-	-	-	7,438,792
Inventory	19,235	-	-	-	-	19,235
Prepaid items	1,610,969	-	-	-	-	1,610,969
Total assets	\$ 82,423,637	\$ 49,096,077	\$ 80,353,080	\$ 36,862,645	\$ 15,537,426	\$ 264,272,865
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 6,776,554	\$ 3,769,932	\$ 5,503,923	\$ 10,385,439	\$ 627,509	\$ 27,063,357
Accrued liabilities	1,501,471	978,298	-	-	-	2,479,769
Due to other funds	-	-	-	3,820,535	3,618,257	7,438,792
Due to component unit	-	-	-	-	315,850	315,850
Unearned revenue	201,457	-	-	-	-	201,457
Total liabilities	8,479,482	4,748,230	5,503,923	14,205,974	4,561,616	37,499,225
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	14,497	-	-	-	-	14,497
Unavailable revenue - intergovernmental	-	-	-	-	474,926	474,926
Lease arrangements	4,909,380	-	-	-	-	4,909,380
Total deferred inflow of resources	4,923,877	-	-	-	474,926	5,398,803
FUND BALANCES						
Fund balances:						
Nonspendable:						
Inventory	19,235	-	-	-	-	19,235
Prepaid items	1,610,969	-	-	-	-	1,610,969
Leases	89,300	-	-	-	-	89,300
Restricted:						
Public safety projects	-	-	-	-	730,797	730,797
Capital projects	-	-	-	22,656,671	-	22,656,671
Infrastructure improvements	-	-	74,849,157	-	5,795,026	80,644,183
Housing and development	-	-	-	-	364,516	364,516
Committed:						
Tree replacement	-	-	-	-	266,744	266,744
Assigned:						
Capital projects	-	44,347,847	-	-	-	44,347,847
Tree replacement	-	-	-	-	508,669	508,669
Federal programs	-	-	-	-	2,835,132	2,835,132
2025 fiscal year appropriations of fund balance	31,590,865	-	-	-	-	31,590,865
Unassigned	35,709,909	-	-	-	-	35,709,909
Total fund balances	69,020,278	44,347,847	74,849,157	22,656,671	10,500,884	221,374,837
Total liabilities, deferred inflows of resources, and fund balances	\$ 82,423,637	\$ 49,096,077	\$ 80,353,080	\$ 36,862,645	\$ 15,537,426	
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.						609,609,125
Accrued interest receivables related to leases are not a current financial resource, and therefore, are not reported in the funds.						77,032
Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the funds.						(214,375,860)
Some revenues are not available in the current period, and therefore, are not reported in the funds.						489,423
Net position of governmental activities						\$ 617,174,557

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, 2024

	Major Funds				(Previously Major)	Nonmajor	Total
	General Fund	Capital Projects Fund	TSPLOST Fund	Public Facilities Authority	ARPA Fund	Governmental Funds	Governmental Funds
Revenues:							
Property taxes	\$ 51,710,305	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,710,305
Sales taxes	37,674,223	-	-	-	-	-	37,674,223
Hotel/Motel taxes	-	-	-	-	-	5,437,668	5,437,668
Auto excise taxes	-	-	-	-	-	103,778	103,778
Franchise taxes	9,847,227	-	-	-	-	-	9,847,227
Business taxes	10,160,633	-	-	-	-	-	10,160,633
Insurance premium tax	9,585,852	-	-	-	-	-	9,585,852
Licenses and permits	3,297,805	-	-	-	-	-	3,297,805
Intergovernmental	2,148,865	4,278,614	24,354,005	-	-	13,542,484	44,323,968
Charges for services	6,352,534	114,857	-	-	-	4,172,157	10,639,548
Fines and forfeitures	2,169,859	-	-	-	-	322,704	2,492,563
Interest earned	9,932,795	-	-	13	-	428,979	10,361,787
Contributions	10,428	20,000	-	-	-	-	30,428
Miscellaneous	1,177,896	3,135	-	-	-	-	1,181,031
Total revenues	144,068,422	4,416,606	24,354,005	13	-	24,007,770	196,846,816
Expenditures:							
Current:							
General government	22,544,790	136,937	-	-	-	-	22,681,727
Judicial	1,144,530	-	-	-	-	-	1,144,530
Public safety	44,796,463	225,920	-	-	-	4,062,240	49,084,623
Public works	15,988,790	8,054,159	-	-	-	-	24,042,949
Culture and recreation	12,320,302	534,072	-	-	-	1,865,927	14,720,301
Housing and development	6,077,461	86,919	-	-	-	28,876	6,193,256
Capital outlay	-	26,600,896	17,826,401	39,996,172	-	43,015	84,466,484
Debt service:							
Principal	2,748,221	-	-	7,510,000	-	287,000	10,545,221
Interest	143,198	-	-	5,113,318	-	62,774	5,319,290
Total expenditures	105,763,755	35,638,903	17,826,401	52,619,490	-	6,349,832	218,198,381
Excess (deficiency) of revenues over expenditures	38,304,667	(31,222,297)	6,527,604	(52,619,477)	-	17,657,938	(21,351,565)
Other financing sources (uses):							
Issuance of lease liability	1,801,749	-	-	-	-	-	1,801,749
Transfers in	3,793,780	26,489,082	-	27,558,996	-	-	57,841,858
Transfers out	(38,764,942)	-	-	-	-	(19,076,916)	(57,841,858)
Total other financing sources (uses)	(33,169,413)	26,489,082	-	27,558,996	-	(19,076,916)	1,801,749
Net change in fund balances	5,135,254	(4,733,215)	6,527,604	(25,060,481)	-	(1,418,978)	(19,549,816)
Fund balances, July 1	63,885,024	49,081,062	68,321,553	47,717,152	-	11,919,862	240,924,653
Adjustment - change to reporting entity	-	-	-	-	-	-	-
Fund balances, July 1, as adjusted	63,885,024	49,081,062	68,321,553	47,717,152	-	11,919,862	240,924,653
Fund balances, June 30	\$ 69,020,278	\$ 44,347,847	\$ 74,849,157	\$ 22,656,671	\$ -	\$ 10,500,884	\$ 221,374,837

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, 2024

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

Net change in fund balances - total governmental funds	\$	(19,549,816)
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense or amortization expense. This is the amount by which capital outlays exceeded depreciation expense or amortization expense in the current period.		69,760,023
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The effect of disposals of capital assets is to decrease net position.		(1,113,272)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		335,193
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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.		8,743,472
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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.		(1,141,303)
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Change in net position - governmental activities	\$	57,034,297
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The accompanying notes are an integral part of these financial statements.

CITY OF SANDY SPRINGS, GEORGIA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

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 noncurrent assets and noncurrent 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.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

The City reports the following major governmental funds:

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

The **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, 2024, 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, 2024, 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, 2024, 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, 2024 will be recognized as a revenue and increase net position over the remaining life of the contract. As of June 30, 2024 the present value of the service concession arrangement was \$1,550,000 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, regular holidays, and floating holidays (collectively PTO). Sick pay is accumulated and in accordance with GASB Statement No. 101 and an estimate for the time to be used during employment has been accrued. A liability for the estimated sick leave as earned PTO has been accrued 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 \$214,375,860 difference are as follows:

Financed purchases	\$ (2,398,822)
Bonds payable, including premiums and discounts	(211,299,773)
Deferred charges on refunding	13,292,243
Notes payable	(3,175,415)
Lease liabilities	(1,620,312)
Compensated absences (i.e., vacation)	(8,310,217)
Accrued interest	<u>(863,564)</u>
Net adjustment to reduce <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	<u><u>\$ (214,375,860)</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 \$69,760,023 difference are as follows:

Capital outlay	\$ 88,847,212
Depreciation expense	(17,561,916)
Amortization expense - lease assets	<u>(1,525,273)</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>\$ 69,760,023</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 \$1,141,303 difference are as follows:

Compensated absences (i.e., vacation)	\$ (1,872,294)
Lease remeasurement	794,881
Accrued interest - debt	40,205
Amortization of bond premium	790,909
Amortization of deferred charges on refunding	<u>(895,004)</u>
Net adjustment to reduce <i>net change in fund balances - total governmental funds</i> to arrive at <i>change in net position - governmental activities</i>	<u>\$ (1,141,303)</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 \$8,743,472 difference are as follows:

Principal retirements	\$ 10,545,221
Issurance of lease liability	<u>(1,801,749)</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>\$ 8,743,472</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 \$335,193 difference are as follows:

Accrued interest receivable - leases	\$ (29,661)
Unavailable revenue - taxes	(101,934)
Unavailable revenue - intergovernmental	<u>466,788</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>\$ 335,193</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, 2024:

General Fund:

Culture and recreation - Special facilities	\$ 148,680
Debt service - Principal	1,353,760
Debt service - Interest	51,281
Opioid Settlement Fund	3,439
Hotel/Motel Fund	46,886
Federal Grants Fund - Culture and recreation	15,350
Impact Fees Fund	28,876
	<u>\$ 1,648,272</u>

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

NOTE 4. DEPOSITS AND INVESTMENTS

Total deposits as of June 30, 2024 are summarized as follows:

Statement of Net Position:

Cash and cash equivalents	\$ 202,091,671
Restricted cash and cash equivalents	36,862,645
	<u>\$ 238,954,316</u>

Cash deposited with financial institutions	\$ 152,800,786
Cash deposited with Georgia Fund 1	86,153,530
	<u>\$ 238,954,316</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, 2024, information on the credit risk and interest rate risk related to the City's investments is disclosed as follows:

<u>Investment</u>	<u>Weighted Average Maturity (Years)</u>	<u>Credit Rating</u>	<u>Fair Value</u>
Georgia Fund 1	0.09	AAAf/S1	\$ 86,153,530

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, 2024, 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, 2024, 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, 2024, for the City's individual major funds and aggregate nonmajor funds, including any applicable allowances for uncollectible accounts are as follows:

	<u>General</u>	<u>Capital Projects</u>	<u>TSPLOST</u>	<u>Nonmajor Governmental</u>
Receivables:				
Intergovernmental	\$ 9,412,927	\$ 1,231,303	\$ 2,474,025	\$ 644,874
Taxes	4,515,701	-	-	555,200
Leases	4,998,680	-	-	-
Other	1,432,337	19,550	-	610,383
Total receivables	20,359,645	1,250,853	2,474,025	1,810,457
Less allowance for uncollectible	9,632,927	-	-	-
Net total receivable	<u>\$ 10,726,718</u>	<u>\$ 1,250,853</u>	<u>\$ 2,474,025</u>	<u>\$ 1,810,457</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 \$16,964 in interest revenue related to the lease. As of June 30, 2024, the City's receivable for lease payments was \$416,804. 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 \$393,742 as of June 30, 2024.

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 \$132,023 in interest revenue related to the lease. As of June 30, 2024, 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 \$4,515,638 as of June 30, 2024. Also, the City has accrued interest receivable associated with the lease with a balance of \$77,032 as of June 30, 2024.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Lease receivable - Land	\$ 430,200	\$ -	\$ (13,396)	\$ 416,804	\$ 15,472
Lease receivable - Building	<u>4,581,876</u>	<u>-</u>	<u>-</u>	<u>4,581,876</u>	<u>-</u>
	<u>\$ 5,012,076</u>	<u>\$ -</u>	<u>\$ (13,396)</u>	<u>\$ 4,998,680</u>	<u>\$ 15,472</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
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	19,912	158,689	178,601
2030-2034	128,848	822,840	951,688
2035-2039	177,418	869,660	1,047,078
2040-2044	19,973	931,990	951,963
2045-2049	-	1,024,869	1,024,869
2050-2054	-	1,127,366	1,127,366
2055-2059	-	1,240,197	1,240,197
2060-2064	-	1,364,207	1,364,207
2065-2069	-	1,500,606	1,500,606
2070-2074	-	1,650,667	1,650,667
2075-2079	-	1,815,734	1,815,734
2080-2084	-	1,997,307	1,997,307
2085-2089	-	2,197,037	2,197,037
2090-2094	-	2,416,741	2,416,741
2095-2099	-	2,658,415	2,658,415
2100-2104	-	2,924,257	2,924,257
2105-2109	862,008	3,216,683	4,078,691
2110-2114	3,005,529	3,538,351	6,543,880
2115	714,339	734,375	1,448,714
Total	<u>\$ 4,998,680</u>	<u>\$ 32,805,860</u>	<u>\$ 37,804,540</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. CAPITAL ASSETS

Capital asset activity for the City for the year ended June 30, 2024 is as follows:

	Beginning Balance	Increases	Remeasurements	Decreases	Transfers	Ending Balance
Governmental activities:						
Nondepreciable capital assets:						
Land	\$ 77,385,082	\$ 45,424	\$ -	\$ (1,382)	\$ 149,233	\$ 77,578,357
Construction in progress	80,304,593	78,095,297	-	(346,739)	(12,209,938)	145,843,213
Total	157,689,675	78,140,721	-	(348,121)	(12,060,705)	223,421,570
Capital assets, being depreciated:						
Buildings	158,282,979	-	-	-	-	158,282,979
Improvements	99,634,800	822,350	-	-	645,030	101,102,180
Machinery and equipment	54,977,291	6,241,324	-	(2,704,968)	673,280	59,186,927
Infrastructure	235,134,962	1,841,068	-	-	10,742,395	247,718,425
Right-to-use lease asset - Buildings	2,546,093	1,801,749	(2,295,453)	-	-	2,052,389
Right-to-use lease asset - Equipment	1,736,791	-	-	-	-	1,736,791
Total	552,312,916	10,706,491	(2,295,453)	(2,704,968)	12,060,705	570,079,691
Less accumulated depreciation/amortization for:						
Buildings	(21,651,800)	(4,108,067)	-	-	-	(25,759,867)
Improvements	(18,040,866)	(3,019,921)	-	-	-	(21,060,787)
Machinery and equipment	(39,868,438)	(4,968,787)	-	2,704,968	-	(42,132,257)
Infrastructure	(87,284,637)	(5,465,141)	-	-	-	(92,749,778)
Right-to-use lease asset - Buildings	(1,650,302)	(961,028)	1,530,302	-	-	(1,081,028)
Right-to-use lease asset - Equipment	(544,174)	(564,245)	-	-	-	(1,108,419)
Total	(169,040,217)	(19,087,189)	1,530,302	2,704,968	-	(183,892,136)
Total capital assets being depreciated/amortized, net	383,272,699	(8,380,698)	(765,151)	-	12,060,705	386,187,555
Governmental activities capital assets, net	\$ 540,962,374	\$ 69,760,023	\$ (765,151)	\$ (348,121)	\$ -	\$ 609,609,125

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

Governmental activities:	
General government	\$ 7,413,258
Judicial	10,382
Public safety	3,281,769
Public works	5,807,370
Culture and recreation	2,513,015
Housing and development	61,395
Total depreciation/amortization expense - governmental activities	<u>\$ 19,087,189</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 8. 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, 2024:

	Restated Beginning Balance	Additions	Remeasurements	Reductions	Ending Balance	Due Within One Year
Governmental activities:						
Bonds payable	\$ 214,865,000	\$ -	\$ -	\$ (7,510,000)	\$ 207,355,000	\$ 7,690,000
Plus: Premiums	4,735,682	-	-	(790,909)	3,944,773	-
Total bonds payable	219,600,682	-	-	(8,300,909)	211,299,773	7,690,000
Financed purchases from direct borrowings	3,470,984	-	-	(1,072,162)	2,398,822	1,098,790
Notes payable from direct borrowings	3,676,485	-	-	(501,070)	3,175,415	504,651
Lease liability	2,075,433	1,801,749	(794,881)	(1,461,989)	1,620,312	1,544,274
Compensated absences	6,437,923	1,872,294	-	-	8,310,217	4,155,109
Governmental activity Long-term liabilities	<u>\$ 235,261,507</u>	<u>\$ 3,674,043</u>	<u>\$ (794,881)</u>	<u>\$ (11,336,130)</u>	<u>\$ 226,804,539</u>	<u>\$ 14,992,824</u>

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

Beginning balances of the compensated absences liability have been restated due to the implementation of GASB Statement No. 101 by the City. See Note 16.

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NOTES TO FINANCIAL STATEMENTS

NOTE 8. 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
2025	\$ 1,098,790	\$ 44,029	\$ 1,142,819
2026	427,844	16,640	444,484
2027	433,320	11,164	444,484
2028	438,868	5,617	444,485
	<u>\$ 2,398,822</u>	<u>\$ 77,450</u>	<u>\$ 2,476,272</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 8. LONG-TERM DEBT (CONTINUED)

Bonds Payable (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, 2024.

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
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	8,675,000	3,954,952	12,629,952
2030-2034	46,355,000	16,747,288	63,102,288
2035-2039	51,145,000	11,977,338	63,122,338
2040-2044	42,705,000	6,413,568	49,118,568
2045-2047	26,040,000	1,355,016	27,395,016
Total	<u>\$ 207,355,000</u>	<u>\$ 58,518,742</u>	<u>\$ 265,873,742</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 8. 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
2025	\$ 217,651	\$ 17,678	\$ 235,329
2026	221,292	14,038	235,330
2027	224,993	10,336	235,329
2028	228,757	6,573	235,330
2029	232,583	2,746	235,329
2030	39,139	81	39,220
Total	<u>\$ 1,164,415</u>	<u>\$ 51,452</u>	<u>\$ 1,215,867</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
2025	\$ 287,000	\$ 55,189	\$ 342,189
2026	287,000	47,431	334,431
2027	287,000	39,398	326,398
2028	287,000	31,175	318,175
2029	287,000	22,774	309,774
2030-2031	576,000	18,594	594,594
Total	<u>\$ 2,011,000</u>	<u>\$ 214,561</u>	<u>\$ 2,225,561</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 8. LONG-TERM DEBT (CONTINUED)

Leases

City as a Lessee

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, 2024, the value of the lease liability was \$75,696. 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 one year and the value of the right-to-use asset as of the end of the current fiscal year was \$250,640 and had accumulated amortization of \$180,154.

In July 2023, the City entered into a lease agreement as lessee for the use of 7840 Roswell Road Building 300 for a term of two (2) years. The initial lease liability was recorded in the amount of \$520,400. As of June 30, 2024, the value of the lease liability was \$266,318. The City is required to make variable monthly principal and interest payments from \$21,775 to \$22,434. The City used its incremental borrowing rate of 2.0%. The building has a useful life equal to the remaining lease term of one year and the value of the right-to-use asset as of the end of the current fiscal year was \$520,400 and had accumulated amortization of \$260,200.

In July 2023, the City entered into a lease agreement as lessee for the use of 7840 Roswell Road Building 400 for a term of two (2) years. The initial lease liability was recorded in the amount of \$648,397. As of June 30, 2024, the value of the lease liability was \$331,821. The City is required to make variable monthly principal and interest payments from \$27,130 to \$27,952. The City used its incremental borrowing rate of 2.0%. The building has a useful life equal to the remaining lease term of one year and the value of the right-to-use asset as of the end of the current fiscal year was \$648,397 and had accumulated amortization of \$324,198.

In July 2023, the City entered into a lease agreement as lessee for the use of 7840 Roswell Road Suites 501 and 510 for a term of two (2) years. The initial lease liability was recorded in the amount of \$632,952. As of June 30, 2024, the value of the lease liability was \$323,917. The City is required to make variable monthly principal and interest payments from \$26,484 to \$27,286. The City used its incremental borrowing rate of 2.0%. The building has a useful life equal to the remaining lease term of one year and the value of the right-to-use asset as of the end of the current fiscal year was \$632,952 and had accumulated amortization of \$316,476.

NOTES TO FINANCIAL STATEMENTS

NOTE 8. 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, 2024, the value of the lease liability is \$513,747. 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 one year 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 \$1,040,376.

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, 2024, the value of the lease liability is \$108,813. 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 three years and the value of the right-to-use asset as of June 30, 2024 of \$176,227 with accumulated amortization of \$68,043.

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

Year Ending June 30,	Principal	Interest	Total
2025	\$ 1,544,274	\$ 23,999	\$ 1,568,273
2026	56,687	1,409	58,096
2027	19,351	152	19,503
Total	<u>\$ 1,620,312</u>	<u>\$ 25,560</u>	<u>\$ 1,645,872</u>

NOTE 9. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of June 30, 2024 is as follows:

<u>Receivable Entity</u>	<u>Payable Entity</u>	<u>Amount</u>
General Fund	Nonmajor governmental funds	\$ 823,788
General Fund	Public Facilities Authority Fund	3,820,535
Capital Projects Fund	Nonmajor governmental funds	2,794,469
		<u>\$ 7,438,792</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 9. 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	\$ 315,850

Interfund transfers:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
General Fund	Nonmajor governmental funds	\$ 3,793,780
Capital Projects Fund	General Fund	24,141,625
Capital Projects Fund	Nonmajor governmental funds	2,347,457
Public Facilities Authority	General Fund	14,623,317
Public Facilities Authority	Nonmajor governmental funds	12,935,679
		<u>\$ 57,841,858</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 10. COMMITMENTS AND CONTINGENT LIABILITIES

In addition to the liabilities enumerated in the statement of net position, at June 30, 2024, the City has contractual commitments on uncompleted contracts of \$59,999,837.

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 11. 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, 2024, there were 472 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, 2024, the City's contribution to the Plan, which was also the City's pension expense, was \$4,189,763 and employees contributed \$1,877,680.

NOTE 12. 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, 2024, the City of Sandy Springs has collected and remitted \$3,820,030 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, 2024. At June 30, 2024, ChattComm had a negative net position of (\$10,395,641). 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 12. 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, 2024, the City of Sandy Springs contributed \$872,608 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 13. 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, 2024, the City received \$5,437,668 in hotel/motel taxes. Of this amount, \$3,884,670, or 71.4%, was used for the promotion of tourism, conventions, or trade shows.

NOTE 14. 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, 2024, the City received \$103,778 in motor vehicle excise taxes. Of this amount, \$103,778, or 100%, was used for these purposes.

NOTES TO FINANCIAL STATEMENTS

NOTE 15. 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.

NOTES TO FINANCIAL STATEMENTS

NOTE 16. ACCOUNTING CHANGES

Change in Accounting Principle

In conjunction with the implementation of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, the City is required to reevaluate the accounting treatment of compensated absences. Also, in conjunction with the implementation of GASB Statement No. 100, *Accounting Changes and Error Corrections*, the City is required to reevaluate its reporting of a Change in Accounting Principle by restating net position for the effect of a newly adopted accounting principle on prior periods. Therefore, in conjunction with the implementation of GASB Statements No. 101 and 100, the following restatement was required to the beginning net position of the governmental activities and beginning governmental fund balances.

	Governmental Activities
Beginning net position, as previously reported	\$ 563,763,861
Restatement due to implementation of GASB No. 101 and implementation of GASB No. 100	(3,623,601)
Beginning net position, as restated	<u><u>\$ 560,140,260</u></u>

Change in Major Funds

In the current year, the City's ARPA Fund no longer meets the definition of a major fund. The ARPA fund reported \$- fund balance as of June 30, 2023, and therefore the only impact is the presentation of the fund as a nonmajor governmental fund.

	Governmental Funds
Beginning fund balances, as previously reported	\$ 240,924,653
Adjustment-change to reporting entity in accordance with implementation of GASB No. 100	-
Beginning fund balances, as adjusted	<u><u>\$ 240,924,653</u></u>

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, 2024

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 48,760,000	\$ 48,760,000	\$ 51,710,305	\$ 2,950,305
Sales taxes	30,400,000	30,400,000	37,674,223	7,274,223
Franchise taxes	8,935,000	8,935,000	9,847,227	912,227
Business taxes	10,060,000	10,060,000	10,160,633	100,633
Insurance premium tax	8,500,000	8,500,000	9,585,852	1,085,852
Licenses and permits	3,414,000	3,414,000	3,297,805	(116,195)
Intergovernmental	450,000	450,000	2,148,865	1,698,865
Charges for services	4,348,317	4,589,317	6,352,534	1,763,217
Fines and forfeitures	2,500,000	2,500,000	2,169,859	(330,141)
Interest earned	3,000,000	3,000,000	9,932,795	6,932,795
Contributions	69,000	69,000	10,428	(58,572)
Miscellaneous	779,000	779,000	1,177,896	398,896
Total revenues	121,215,317	121,456,317	144,068,422	22,612,105
Expenditures:				
Current:				
General government:				
Mayor and council	284,352	302,352	293,213	9,139
City manager	1,144,465	1,144,465	970,294	174,171
General operations	6,580,430	6,559,730	5,792,502	767,228
Legal services	1,601,143	1,601,143	1,256,670	344,473
Human resources	914,827	914,827	783,964	130,863
Facilities and buildings	8,828,347	8,828,347	7,672,726	1,155,621
City clerk	640,936	640,936	560,050	80,886
Data processing/MIS	3,853,109	3,813,109	3,347,586	465,523
Public information	2,221,091	2,221,091	1,867,785	353,306
Total general government	26,068,700	26,026,000	22,544,790	3,481,210
Judicial	1,483,051	1,483,051	1,144,530	338,521
Public safety:				
Police department	29,388,683	29,413,683	26,710,047	2,703,636
Fire department	17,434,646	17,524,646	16,730,727	793,919
E911	1,501,198	1,501,198	1,355,689	145,509
Total public safety	48,324,527	48,439,527	44,796,463	3,643,064
Public works:				
Public works	15,541,257	15,541,257	13,376,053	2,165,204
Sanitation and wastewater	871,590	2,863,240	2,491,630	371,610
Storm drainage	85,938	254,288	121,107	133,181
Total public works	16,498,785	18,658,785	15,988,790	2,669,995
Culture and recreation:				
Recreation	4,293,708	4,437,408	3,956,975	480,433
Special facilities	8,214,647	8,214,647	8,363,327	(148,680)
Total culture and recreation	12,508,355	12,652,055	12,320,302	331,753

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, 2024

	Budget		Actual	Variance With Final Budget
	Original	Final		
Housing and development:				
Building/inspection/code enforcement	\$ 6,113,595	\$ 6,218,595	\$ 5,812,487	\$ 406,108
Economic development	655,425	620,425	264,974	355,451
Total housing and development	<u>6,769,020</u>	<u>6,839,020</u>	<u>6,077,461</u>	<u>761,559</u>
Debt service:				
Principal	1,676,232	1,394,461	2,748,221	(1,353,760)
Interest	91,917	91,917	143,198	(51,281)
Total debt service	<u>1,768,149</u>	<u>1,486,378</u>	<u>2,891,419</u>	<u>(1,405,041)</u>
 Total expenditures	<u>113,420,587</u>	<u>115,584,816</u>	<u>105,763,755</u>	<u>9,821,061</u>
 Excess of revenues over expenditures	7,794,730	5,871,501	38,304,667	32,433,166
Other financing sources (uses):				
Issuance of lease liability	-	-	1,801,749	1,801,749
Transfers in	3,201,560	3,201,559	3,793,780	592,221
Transfers out	(36,598,172)	(38,764,942)	(38,764,942)	-
Total other financing sources (uses)	<u>(33,396,612)</u>	<u>(35,563,383)</u>	<u>(33,169,413)</u>	<u>2,393,970</u>
 Net change in fund balances	(25,601,882)	(29,691,882)	5,135,254	34,827,136
 Fund balance, beginning of year	<u>63,885,024</u>	<u>63,885,024</u>	<u>63,885,024</u>	<u>-</u>
 Fund balance, end of year	<u>\$ 38,283,142</u>	<u>\$ 34,193,142</u>	<u>\$ 69,020,278</u>	<u>\$ 34,827,136</u>

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

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.

ARPA Fund - To account for all local fiscal recovery funds received through the American Rescue Plan Act.

CITY OF SANDY SPRINGS, GEORGIA

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2024

ASSETS	Special Revenue Funds				
	Confiscated Assets Fund	Opioid Settlement Fund	E911 Fund	Tree Fund	Federal Grants Fund
Cash	\$ 1,166,824	\$ 159,550	\$ -	\$ 1,689,829	\$ 1,845
Taxes receivable	-	-	-	-	-
Intergovernmental receivable	-	502,941	-	-	140,497
Other receivable	-	-	610,383	-	-
Total assets	<u>\$ 1,166,824</u>	<u>\$ 662,491</u>	<u>\$ 610,383</u>	<u>\$ 1,689,829</u>	<u>\$ 142,342</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 13,592	\$ -	\$ 610,383	\$ -	\$ 1,194
Due to other funds	610,000	-	-	914,416	141,148
Due to component unit	-	-	-	-	-
Total liabilities	<u>623,592</u>	<u>-</u>	<u>610,383</u>	<u>914,416</u>	<u>142,342</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - intergovernmental	-	474,926	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>474,926</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted:					
Public safety projects	543,232	187,565	-	-	-
Infrastructure improvements	-	-	-	-	-
Housing and development	-	-	-	-	-
Committed:					
Tree replacement	-	-	-	266,744	-
Assigned:					
Tree replacement	-	-	-	508,669	-
Federal programs	-	-	-	-	-
Total fund balances	<u>543,232</u>	<u>187,565</u>	<u>-</u>	<u>775,413</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 1,166,824</u>	<u>\$ 662,491</u>	<u>\$ 610,383</u>	<u>\$ 1,689,829</u>	<u>\$ 142,342</u>

Special Revenue Funds					
CDBG Fund	Hotel/ Motel Fund	Auto Excise Tax Fund	Impact Fees Fund	ARPA Fund	Total Nonmajor Governmental Funds
\$ 3,198,212	\$ 436,849	\$ -	\$ 7,073,860	\$ -	\$ 13,726,969
-	545,883	9,317	-	-	555,200
1,436	-	-	-	-	644,874
-	-	-	-	-	610,383
<u>\$ 3,199,648</u>	<u>\$ 982,732</u>	<u>\$ 9,317</u>	<u>\$ 7,073,860</u>	<u>\$ -</u>	<u>\$ 15,537,426</u>
\$ -	\$ -	\$ -	\$ 2,340	\$ -	\$ 627,509
-	666,882	9,317	1,276,494	-	3,618,257
-	315,850	-	-	-	315,850
-	982,732	9,317	1,278,834	-	4,561,616
-	-	-	-	-	474,926
-	-	-	-	-	474,926
-	-	-	-	-	730,797
-	-	-	5,795,026	-	5,795,026
364,516	-	-	-	-	364,516
-	-	-	-	-	266,744
-	-	-	-	-	508,669
<u>2,835,132</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,835,132</u>
<u>3,199,648</u>	<u>-</u>	<u>-</u>	<u>5,795,026</u>	<u>-</u>	<u>10,500,884</u>
<u>\$ 3,199,648</u>	<u>\$ 982,732</u>	<u>\$ 9,317</u>	<u>\$ 7,073,860</u>	<u>\$ -</u>	<u>\$ 15,537,426</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, 2024

	Special Revenue Funds				
	Confiscated Assets Fund	Opioid Settlement Fund	E911 Fund	Tree Fund	Federal Grants Fund
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	214,016
Charges for services	-	-	3,820,030	272,266	-
Fines and forfeitures	206,007	116,697	-	-	-
Interest income	-	-	-	-	-
Total revenues	206,007	116,697	3,820,030	272,266	214,016
EXPENDITURES					
Current:					
Public safety	39,705	3,839	3,820,030	-	198,666
Culture and recreation	-	-	-	102,911	15,350
Housing and development	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	39,705	3,839	3,820,030	102,911	214,016
Excess (deficiency) of revenues over expenditures	166,302	112,858	-	169,355	-
OTHER FINANCING USES					
Transfers out	(610,000)	-	-	(624,693)	-
Total other financing uses	(610,000)	-	-	(624,693)	-
Net change in fund balances	(443,698)	112,858	-	(455,338)	-
FUND BALANCES, beginning of year, as adjusted	986,930	74,707	-	1,230,751	-
FUND BALANCES, end of year	\$ 543,232	\$ 187,565	\$ -	\$ 775,413	\$ -

Special Revenue Funds					
CDBG Fund	Hotel/ Motel Fund	Auto Excise Tax Fund	Impact Fees Fund	ARPA Fund	Total Nonmajor Governmental Funds
\$ -	\$ 5,437,668	\$ 103,778	\$ -	\$ -	\$ 5,541,446
392,789	-	-	-	12,935,679	13,542,484
-	-	-	79,861	-	4,172,157
-	-	-	-	-	322,704
138,382	-	-	290,597	-	428,979
531,171	5,437,668	103,778	370,458	12,935,679	24,007,770
-	-	-	-	-	4,062,240
-	1,747,666	-	-	-	1,865,927
-	-	-	28,876	-	28,876
43,015	-	-	-	-	43,015
287,000	-	-	-	-	287,000
62,774	-	-	-	-	62,774
392,789	1,747,666	-	28,876	-	6,349,832
138,382	3,690,002	103,778	341,582	12,935,679	17,657,938
-	(3,690,002)	(103,778)	(1,112,764)	(12,935,679)	(19,076,916)
-	(3,690,002)	(103,778)	(1,112,764)	(12,935,679)	(19,076,916)
138,382	-	-	(771,182)	-	(1,418,978)
3,061,266	-	-	6,566,208	-	11,919,862
\$ 3,199,648	\$ -	\$ -	\$ 5,795,026	\$ -	\$ 10,500,884

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, 2024

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Fines and forfeitures	\$ 150,000	\$ 150,000	\$ 206,007	\$ 56,007
Total revenues	150,000	150,000	206,007	56,007
Expenditures:				
Public safety	150,000	150,000	39,705	110,295
Total expenditures	150,000	150,000	39,705	110,295
Excess of revenues over expenditures	-	-	166,302	166,302
Other financing uses:				
Transfers out	-	(610,000)	(610,000)	-
Total other financing uses	-	(610,000)	(610,000)	-
Net change in fund balances	-	610,000	(443,698)	166,302
Fund balances, beginning of year	986,930	986,930	986,930	-
Fund balances, end of year	<u>\$ 986,930</u>	<u>\$ 1,596,930</u>	<u>\$ 543,232</u>	<u>\$ 166,302</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, 2024

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Fines and forfeitures	\$ -	\$ 88,000	\$ 116,697	\$ 28,697
Total revenues	-	88,000	116,697	28,697
Expenditures:				
Public safety	-	400	3,839	(3,439)
Total expenditures	-	400	3,839	(3,439)
Net change in fund balances	-	87,600	112,858	25,258
Fund balances, beginning of year	74,707	74,707	74,707	-
Fund balances, end of year	<u>\$ 74,707</u>	<u>\$ 162,307</u>	<u>\$ 187,565</u>	<u>\$ 25,258</u>

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, 2024

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	\$ 4,000,000	\$ 4,000,000	\$ 3,820,030	\$ (179,970)
Total revenues	4,000,000	4,000,000	3,820,030	(179,970)
Expenditures:				
Public safety	4,000,000	4,000,000	3,820,030	179,970
Total expenditures	4,000,000	4,000,000	3,820,030	179,970
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

TREE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS) FOR THE YEAR ENDED JUNE 30, 2024

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	\$ 300,000	\$ 300,000	\$ 272,266	\$ (27,734)
Total revenues	300,000	300,000	272,266	(27,734)
Expenditures:				
Culture and recreation	103,668	103,668	102,911	757
Total expenditures	103,668	103,668	102,911	757
Excess of revenues over expenditures	196,332	196,332	169,355	(26,977)
Other financing uses:				
Transfers out	(705,000)	(852,420)	(624,693)	227,727
Total other financing uses	(705,000)	(852,420)	(624,693)	227,727
Net change in fund balances	(508,668)	(656,088)	(455,338)	200,750
Fund balances, beginning of year	1,230,751	1,230,751	1,230,751	-
Fund balances, end of year	<u>\$ 722,083</u>	<u>\$ 574,663</u>	<u>\$ 775,413</u>	<u>\$ 200,750</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, 2024

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental	\$ 666,572	\$ 666,572	\$ 214,016	\$ (452,556)
Total revenues	666,572	666,572	214,016	(452,556)
Expenditures:				
Public safety	666,572	666,572	198,666	467,906
Culture and recreation	-	-	15,350	(15,350)
Total expenditures	666,572	666,572	214,016	452,556
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
CDBG FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2024

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental	\$ 590,431	\$ 564,238	\$ 392,789	\$ (171,449)
Interest income	85,000	-	138,382	138,382
Total revenues	675,431	564,238	531,171	(33,067)
Expenditures:				
Capital outlay	3,160,789	3,086,464	43,015	3,043,449
Debt service:				
Principal	287,000	287,000	287,000	-
Interest	62,774	62,774	62,774	-
Total expenditures	3,510,563	3,436,238	392,789	3,043,449
Net change in fund balances	(2,835,132)	(2,872,000)	138,382	3,010,382
Fund balances, beginning of year	3,061,266	3,061,266	3,061,266	-
Fund balances, end of year	<u>\$ 226,134</u>	<u>\$ 189,266</u>	<u>\$ 3,199,648</u>	<u>\$ 3,010,382</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, 2024

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ 4,600,000	\$ 5,291,785	\$ 5,437,668	\$ 145,883
Total revenues	4,600,000	5,291,785	5,437,668	145,883
Expenditures:				
Culture and recreation	1,478,440	1,700,780	1,747,666	(46,886)
Total expenditures	1,478,440	1,700,780	1,747,666	(46,886)
Excess of revenues over expenditures	3,121,560	3,591,005	3,690,002	98,997
Other financing uses:				
Transfers out	(3,121,560)	(3,591,005)	(3,690,002)	(98,997)
Total other financing uses	(3,121,560)	(3,591,005)	(3,690,002)	(98,997)
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, 2024

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ 80,000	\$ 80,000	\$ 103,778	\$ 23,778
Total revenues	80,000	80,000	103,778	23,778
Excess of revenues over expenditures	80,000	80,000	103,778	23,778
Other financing uses:				
Transfers out	(80,000)	(80,000)	(103,778)	(23,778)
Total other financing uses	(80,000)	(80,000)	(103,778)	(23,778)
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, 2024

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	\$ 1,430,000	\$ 1,430,000	\$ 79,861	\$ (1,350,139)
Interest income	-	-	290,597	290,597
Total revenues	1,430,000	1,430,000	370,458	(1,059,542)
Expenditures:				
Housing and development	-	-	28,876	(28,876)
Total expenditures	-	-	28,876	(28,876)
Excess of revenues over expenditures	1,430,000	1,430,000	341,582	(1,088,418)
Other financing uses:				
Transfers out	(75,000)	(5,767,017)	(1,112,764)	4,654,253
Total other financing uses	(75,000)	(5,767,017)	(1,112,764)	4,654,253
Net change in fund balances	1,355,000	(4,337,017)	(771,182)	3,565,835
Fund balances, beginning of year	6,566,208	6,566,208	6,566,208	-
Fund balances, end of year	<u>\$ 7,921,208</u>	<u>\$ 2,229,191</u>	<u>\$ 5,795,026</u>	<u>\$ 3,565,835</u>

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, 2024

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental	\$ 12,935,679	\$ 12,935,679	\$ 12,935,679	\$ -
Total revenues	12,935,679	12,935,679	12,935,679	-
Other financing uses:				
Transfers out	(12,935,679)	(12,935,679)	(12,935,679)	-
Total other financing uses	(12,935,679)	(12,935,679)	(12,935,679)	-
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
SCHEDULE OF PROJECTS CONSTRUCTED WITH PROCEEDS FROM
TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX
TSPLOST 2016
FOR THE YEAR ENDED JUNE 30, 2024

PROJECT	ESTIMATED COST		EXPENDITURES			PROJECT COMPLETION
	ORIGINAL	CURRENT	PRIOR	CURRENT	TOTAL	
TSPLOST TIER 1						
Traffic Efficiency Improvements	\$ 18,000,000	\$ 18,566,765	\$ 12,753,735	\$ 5,781,738	\$ 18,535,473	99.83 %
Perimeter Transit Last Mile Connectivity, Sidewalk Program, Mt. Vernon Highway Multiuse Path	28,500,000	28,950,743	16,439,883	2,698,711	19,138,594	66.11 %
Johnson Ferry Road/Mt. Vernon Highway Efficiency Improvements, Hammond Drive, Phase 1 Efficiency Improvements	41,649,009	41,947,504	21,711,351	5,305,386	27,016,737	64.41 %
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)	-	-	-	0.00 %
Johnson Ferry Road/Mt. Vernon Highway Efficiency Improvements	350,991	- (1)	-	-	-	0.00 %
Johnson Ferry Road/Mt. Vernon Highway Efficiency Improvements	2,704,716	- (1)	-	-	-	0.00 %
TSPLOST TIER 3						
Roadway Maintenance and Paving	15,617,086	- (1)	-	-	-	0.00 %
TOTAL TSPLOST	\$ 119,321,802	\$ 89,465,012	\$ 50,904,969	\$ 13,785,835	\$ 64,690,804	

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, 2024

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	\$ 634,780	\$ 673,868	3.68 %
Pedestrian and Bike Improvements	21,779,153	21,779,153	811,961	1,314,906	2,126,867	9.77 %
Bridges	6,160,000	6,160,000	3,203,000	96,715	3,299,715	53.57 %
Congestion Relief	38,500,000	38,500,000	2,720,149	1,994,165	4,714,314	12.24 %
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	\$ 6,774,198	\$ 4,040,566	\$ 10,814,764	

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.

Sandy Springs 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, 2024

ASSETS

Cash	\$ 2,149,269
Accounts receivable	10
Due from primary government	315,850
Prepaid items	<u>41,838</u>
Total assets	<u>\$ 2,506,967</u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	<u>\$ 59,337</u>
Total liabilities	<u>59,337</u>

FUND BALANCE

Nonspendable - prepaid items	41,838
Restricted for tourism	<u>2,405,792</u>
Total fund balance	<u>2,447,630</u>
Total liabilities and fund balance	<u>\$ 2,506,967</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, 2024

REVENUES

Intergovernmental	\$ 1,747,667
Miscellaneous	<u>2,971</u>
Total revenues	<u>1,750,638</u>

EXPENDITURES

Current:	
Housing and development	<u>1,486,928</u>
Total expenditures	<u>1,486,928</u>
Net change in fund balance	263,710

FUND BALANCE, beginning of year	<u>2,183,920</u>
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FUND BALANCE, end of year	<u><u>\$ 2,447,630</u></u>
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CITY OF SANDY SPRINGS, GEORGIA
BALANCE SHEET
COMPONENT UNIT - DEVELOPMENT AUTHORITY
JUNE 30, 2024

ASSETS

Cash	\$ 106,049
	<u> </u>
Total assets	<u>\$ 106,049</u>

FUND BALANCE

Restricted for development	\$ 106,049
	<u> </u>
Total fund balance	<u>\$ 106,049</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, 2024

REVENUES

Charges for services	\$ 517,933
	<u>517,933</u>
Total revenues	<u>517,933</u>

EXPENDITURES

Current:	
Community development	<u>520,737</u>
Total expenditures	<u>520,737</u>
Net change in fund balance	(2,804)

FUND BALANCE, beginning of year	<u>108,853</u>
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FUND BALANCE, end of year	<u><u>\$ 106,049</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..... 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 84

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

Debt Capacity 90

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..... 93

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 96

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)

	2024	2023	2022	2021	2020
Primary government:					
Net investment in capital assets	\$ 416,811,564	\$ 367,043,192	\$ 330,327,766	\$ 316,301,742	\$ 318,342,207
Restricted	87,243,419	77,731,725	67,925,213	59,747,342	48,435,304
Unrestricted	113,119,574	118,988,944	118,853,158	108,859,047	91,630,708
Total primary government net position	<u>\$ 617,174,557</u>	<u>\$ 563,763,861</u>	<u>\$ 517,106,137</u>	<u>\$ 484,908,131</u>	<u>\$ 458,408,219</u>

2019	2018	2017	2016	2015
\$ 297,446,240	\$ 276,338,164	\$ 253,053,379	\$ 243,216,434	\$ 216,411,054
44,985,095	61,044,391	8,476,972	5,755,644	3,658,688
81,376,670	52,871,010	87,470,740	84,692,787	84,692,787
<u>\$ 423,808,005</u>	<u>\$ 390,253,565</u>	<u>\$ 349,001,091</u>	<u>\$ 333,664,865</u>	<u>\$ 304,762,529</u>

CITY OF SANDY SPRINGS, GEORGIA

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

	2024	2023	2022	2021	2020
Expenses					
General government	\$ 30,110,102	\$ 25,345,872	\$ 23,440,173	\$ 23,490,759	\$ 22,032,642
Judicial	1,166,282	1,251,216	940,350	1,215,519	1,350,747
Public safety	51,733,690	52,073,063	51,837,529	43,481,583	40,247,937
Public works	29,546,223	27,618,045	30,916,105 (5)	27,268,850	21,716,386
Health and welfare	-	8,111	-	1,006,918 (4)	-
Culture and recreation	16,670,974	13,432,564	10,689,505	12,178,080	8,668,399
Housing and development	6,332,142	5,456,446	4,711,685	4,954,816	4,525,417
Interest on long-term debt	4,617,960	5,408,365	5,668,978	5,993,692	6,275,574
Total expenses	<u>\$ 140,177,373</u>	<u>\$ 130,593,682</u>	<u>\$ 128,204,325</u>	<u>\$ 119,590,217</u>	<u>\$ 104,817,102</u>
Program revenues					
Charges for services:					
General government	\$ 893,759	\$ 908,920	\$ 886,045	\$ 869,166	\$ 853,600
Judicial	2,169,859	2,561,652	2,460,443	2,537,398	2,203,624
Public safety	4,201,923	4,490,395	3,879,072	3,907,187	4,207,705
Public works	194,718	1,629,312	1,124,649	676,095	915,039
Culture and recreation	6,299,507	4,293,019	2,915,506	771,329	1,318,119
Housing and development	2,758,243	3,743,496	4,289,195	2,138,784	2,210,204
Operating grants and contributions	30,428	-	4,750,388	4,567,629 (3)	76,200
Capital grants and contributions	44,790,756 (7)	30,911,118 (7)	22,897,495	24,503,340	22,994,707
Total program revenues	<u>\$ 61,339,193</u>	<u>\$ 48,537,912</u>	<u>\$ 43,202,793</u>	<u>\$ 39,970,928</u>	<u>\$ 34,779,198</u>
Net (expense)/revenue	<u>\$ (78,838,180)</u>	<u>\$ (82,055,770)</u>	<u>\$ (85,001,532)</u>	<u>\$ (79,619,289)</u>	<u>\$ (70,037,904)</u>
General Revenues and Other Changes in Net Position					
Taxes					
Property taxes	\$ 51,608,371	\$ 50,504,655	\$ 48,843,037	\$ 46,896,331	\$ 42,913,155
Sales taxes	37,674,223	37,161,097	35,415,246 (6)	29,163,162	27,790,829
Other taxes	35,135,158	34,378,520	31,589,920	29,345,381	29,938,267
Unrestricted investment earnings	10,361,787 (9)	5,340,674 (8)	420,041	124,317	1,521,138
Miscellaneous revenues	1,092,938	1,328,548	931,294	590,010	2,474,729
Gain on sale of capital assets	-	-	-	-	-
Total	<u>\$ 135,872,477</u>	<u>\$ 128,713,494</u>	<u>\$ 117,199,538</u>	<u>\$ 106,119,201</u>	<u>\$ 104,638,118</u>
Change in Net Position	<u>\$ 57,034,297</u>	<u>\$ 46,657,724</u>	<u>\$ 32,198,006</u>	<u>\$ 26,499,912</u>	<u>\$ 34,600,214</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 and 2024, 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%.
(9) - In 2024, the City continued to see increased interest earnings on their Georgia Fund 1 deposits after a full year at a 5.2% interest rate.

2019	2018	2017	2016	2015
\$ 20,570,073	\$ 14,774,462	\$ 12,198,772	\$ 11,497,805	\$ 10,882,951
1,500,223	1,621,822	1,530,501	1,480,915	1,580,859
40,621,132	37,471,210	35,514,365	34,184,497	37,612,816
17,614,378	22,343,592	18,888,072	16,052,761	18,784,694
-	-	-	-	-
11,784,629	12,125,056	8,545,292	15,500,207	6,506,492
6,249,077	5,750,697	5,872,460	5,294,454	3,953,501
6,489,771	6,317,627	6,421,029	4,541,961 (1)	105,166
<u>\$ 104,829,283</u>	<u>\$ 100,404,466</u>	<u>\$ 88,970,491</u>	<u>\$ 88,552,600</u>	<u>\$ 79,426,479</u>
\$ 1,721,471	\$ 871,594	\$ 839,593	\$ 788,373	\$ 795,720
2,543,046	2,650,421	2,611,790	2,850,289	3,295,524
4,127,827	3,653,718	3,585,456	3,486,436	3,493,548
1,598,758	7,040,817 (2)	3,004,014	1,403,124	945,755
1,480,729	644,594	682,874	779,550	774,113
2,130,066	4,019,473	4,441,424	3,157,280	2,847,881
1,933	151,259	5,625	3,091	33,619
22,994,063	22,775,443	2,665,236	3,292,060	3,779,357
<u>\$ 36,597,893</u>	<u>\$ 41,807,319</u>	<u>\$ 17,836,012</u>	<u>\$ 15,760,203</u>	<u>\$ 15,965,517</u>
<u>\$ (68,231,390)</u>	<u>\$ (58,597,147)</u>	<u>\$ (71,134,479)</u>	<u>\$ (72,792,397)</u>	<u>\$ (63,460,962)</u>
\$ 38,192,028	\$ 34,803,725	\$ 33,556,314	\$ 33,240,654	\$ 32,196,455
28,981,123	27,474,424	29,989,575	25,812,125	25,513,897
32,009,808	31,285,973	30,980,394	30,749,432	28,949,996
1,852,629	912,960	1,091,867	489,424	200,608
750,242	2,811,263	790,598	614,813	923,889
-	2,561,276	850,242	-	-
<u>\$ 101,785,830</u>	<u>\$ 99,849,621</u>	<u>\$ 97,258,990</u>	<u>\$ 90,906,448</u>	<u>\$ 87,784,845</u>
<u>\$ 33,554,440</u>	<u>\$ 41,252,474</u>	<u>\$ 26,124,511</u>	<u>\$ 18,114,051</u>	<u>\$ 24,323,883</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
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
2024	51,608,371	37,674,223	5,437,668	9,847,227	19,850,263	124,417,752

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

	2024	2023	2022	2021	2020
General Fund					
Nonspendable - Prepaids	\$ 1,610,969	\$ 1,801,345	\$ 1,607,727	\$ 1,072,666	\$ 332,096
Nonspendable - Inventory	19,235	34,275	30,740	20,536	26,590
Nonspendable - Leases	89,300	27,671	-	-	-
Assigned - Stormwater projects	-	-	-	-	1,225,000
Appropriations of fund balance for next fiscal year's budget	31,590,865	22,685,951	20,929,552	1,212,505	2,567,605
Unassigned	35,709,909	39,335,782	37,076,382	67,349,843	45,710,692
Total general fund	<u>\$ 69,020,278</u>	<u>\$ 63,885,024</u>	<u>\$ 59,644,401</u>	<u>\$ 69,655,550</u>	<u>\$ 49,861,983</u>
All Other Governmental Funds					
Nonspendable - Prepaids	\$ -	\$ 2,155,218	\$ 56,795	\$ -	\$ -
Restricted:					
Public safety	730,797	1,061,637	770,527	729,990	699,370
Tourism	-	-	-	-	-
Recreation	-	-	-	-	-
Infrastructure improvements	80,644,183	74,887,761	63,748,456	53,160,980	40,782,753
Housing and development	364,516	226,134	1,186,914	2,850,892	2,928,130
Debt service	-	-	-	-	-
Capital projects	22,656,671	46,310,908	42,105,140	49,715,577 (c)	5,413,633
Committed:					
Tree replacement	266,744	722,082	1,192,805	736,838	661,527
Recreation	-	-	-	-	-
Assigned:					
Capital projects	44,347,847	48,332,088	50,986,121	37,900,230	43,182,939
Recreation	-	-	-	-	983,812
Community development	-	-	-	-	-
Public safety projects	-	-	49,500	-	-
Tree replacement	508,669	508,669	63,199	-	-
Federal programs	2,835,132	2,835,132	1,754,041	-	-
Total all other governmental funds	<u>\$ 152,354,559</u>	<u>\$ 177,039,629</u>	<u>\$ 161,913,498</u>	<u>\$ 145,094,507</u>	<u>\$ 94,652,164</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.

2019	2018	2017	2016	2015
\$ 111,045	\$ 308,894	\$ 835,278	\$ 133,121	\$ -
32,944	-	-	-	-
-	-	-	-	-
1,750,000	3,058,310	2,993,250	2,551,567	989,978
17,866,830	14,526,344	16,775,312	12,758,427	9,532,370
26,616,192	25,373,013	21,894,817	22,341,887	25,341,826
<u>\$ 46,377,011</u>	<u>\$ 43,266,561</u>	<u>\$ 42,498,657</u>	<u>\$ 37,785,002</u>	<u>\$ 35,864,174</u>
\$ -	\$ -	\$ -	\$ -	\$ -
274,645	454,191	367,997	243,874	680,588
-	-	-	-	1,101
-	100,522	31,278	121,603	123,385
36,126,144	27,106,782 (b)	8,077,697	2,989,421	2,853,614
2,804,178	-	-	-	-
-	-	-	3,657,953 (a)	-
4,179,490	25,388,237	55,340,593	145,089,744 (a)	-
480,219	284,427	250,357	-	-
-	285,325	-	-	-
35,111,789	11,812,923	31,805,684	31,887,995	49,572,700
2,225,000	-	-	-	-
-	-	-	41,678	41,678
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 81,201,465</u>	<u>\$ 65,432,407</u>	<u>\$ 95,873,606</u>	<u>\$ 184,032,268</u>	<u>\$ 53,273,066</u>

CITY OF SANDY SPRINGS, GEORGIA

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

	2024	2023	2022	2021	2020
Revenues					
Taxes	\$ 124,519,686	\$ 122,045,988	\$ 115,819,815	\$ 105,706,312	\$ 100,517,135
Licenses and permits	3,297,805	4,244,618	4,310,020	2,769,757	2,823,665
Intergovernmental	44,323,968 (8)	30,912,079	27,458,676	29,065,918 (3)	22,911,157
Charges for services	10,639,548	10,216,989	8,283,089	5,078,542	5,678,785
Fines and forfeitures	2,492,563	2,993,320	2,789,934	2,879,793	3,033,974
Contributions	30,428	-	183,959	1,200	76,200
Interest earned	10,361,787 (9)	5,340,674 (6)	420,041	124,317	1,684,604
Miscellaneous	1,181,031	1,500,415	1,103,161	761,877	2,646,596
Total revenues	<u>196,846,816</u>	<u>177,254,083</u>	<u>160,368,695</u>	<u>146,387,716</u>	<u>139,372,116</u>
Expenditures					
Current:					
General government	22,681,727	19,201,570	17,287,366	17,785,070	20,692,633
Judicial	1,144,530	1,235,075	928,723	1,207,231	1,342,742
Public safety	49,084,623 (8)	51,391,351	51,701,275	57,696,164 (4)	41,065,976
Public works	24,042,949	24,519,273	26,935,911	32,377,554	33,310,882
Health and welfare	-	8,111	-	1,006,918	-
Culture and recreation	14,720,301	11,635,498	9,277,909	9,577,701	10,461,625
Housing and development	6,193,256	5,424,482	4,702,822	4,912,573	4,399,163
Capital outlay	84,466,484	30,407,756	27,527,393 (5)	-	-
Debt service:					
Principal	10,545,221	10,208,538	9,362,914	5,793,811	3,915,241
Interest	5,319,290	5,592,466	5,836,540	6,752,795	7,248,183
Costs of issuance	-	-	-	2,498,907	-
Total expenditures	<u>218,198,381</u>	<u>159,624,120</u>	<u>153,560,853</u>	<u>139,608,724</u>	<u>122,436,445</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(21,351,565)</u>	<u>17,629,963</u>	<u>6,807,842</u>	<u>6,778,992</u>	<u>16,935,671</u>
Other Financing Sources (Uses)					
Issuance of long term debt	-	-	-	60,498,907	-
Proceeds from sale of capital assets	-	-	-	-	-
Proceeds from financed purchases	-	-	-	2,958,011	-
Proceeds from lease liability	1,801,749	1,736,791	-	-	-
Transfers in	57,841,858	50,937,673	53,700,120	44,037,504	35,645,853
Transfers out	<u>(57,841,858)</u>	<u>(50,937,673)</u>	<u>(53,700,120)</u>	<u>(44,037,504)</u>	<u>(35,645,853)</u>
Total other financing sources (uses)	<u>1,801,749</u>	<u>1,736,791</u>	<u>-</u>	<u>63,456,918</u>	<u>-</u>
Net change in fund balances	<u>\$ (19,549,816)</u>	<u>\$ 19,366,754</u>	<u>\$ 6,807,842</u>	<u>\$ 70,235,910</u>	<u>\$ 16,935,671</u>
Debt service as a percentage of noncapital expenditures	12.3%	12.9% (7)	12.8%	11.5%	12.0%

- (1) Activity for the City Center development project was incurred and reclassified to Culture and Recreation in 2016.
- (2) In 2018, the City made several large capital outlays and expenditures for the City Center Project and the building opened in May 2018.
- (3) In 2021, the City received COVID-19 relief funding from the Coronavirus Relief Fund.
- (4) In 2021, the Public Facilities Authority had construction in progress on several fire stations.
- (5) In 2022, several of the City's construction projects started back up following significant delays due to the pandemic.
- (6) 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%.
- (7) 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.
- (8) In 2024, the City recognized \$12.9 million in ARPA revenue and expenditures for a Public Safety building.
- (9) In 2024, the City continued to see increased interest earnings on their Georgia Fund 1 deposits after a full year at a 5.2% interest rate.

2019	2018	2017	2016	2015
\$ 99,174,113	\$ 93,780,228	\$ 94,499,719	\$ 89,787,515	\$ 86,357,021
2,977,714	4,984,317	5,284,871	4,069,503	3,817,492
22,830,155	22,775,443	2,380,642	3,887,278	3,931,859
7,532,520	11,016,993	6,914,186	5,288,144	4,596,207
2,919,796	2,879,306	2,966,094	3,107,404	3,738,842
1,933	151,259	328,994	3,091	55,785
1,936,622	912,960	1,091,867	489,424	200,608
922,109	714,941	790,598	614,813	971,677
138,294,962	137,215,447	114,256,971	107,247,172	103,669,491
18,336,795	21,743,685	18,482,980	15,900,684	28,833,479
1,492,453	1,619,227	1,531,040	1,477,948	1,577,453
42,329,360	36,932,141	34,853,005	33,733,508	36,818,536
31,428,914	30,090,874	26,117,779	27,296,011	26,276,197
-	-	-	-	-
16,105,238	65,731,006 (2)	102,723,830	67,514,805 (1)	6,815,373
6,206,702	5,713,276	6,441,126	5,357,955	4,931,583
-	-	-	-	-
4,632,679	3,581,612	4,016,664	791,182	776,790
7,379,407	7,335,973	7,470,230	3,810,937	107,079
81,915	-	-	914,011	-
127,993,463	172,747,794	201,636,654	156,797,041	106,136,490
10,301,499	(35,532,347)	(87,379,683)	(49,549,869)	(2,466,999)
2,872,000	-	388,305	182,196,838	-
1,418,406	5,859,052	3,546,371	33,061	44,177
4,287,603	-	-	-	-
-	-	-	-	-
32,954,060	37,190,638	30,672,451	52,802,746	31,191,169
(32,954,060)	(37,190,638)	(30,672,451)	(52,802,746)	(31,191,169)
8,578,009	5,859,052	3,934,676	182,229,899	44,177
\$ 18,879,508	\$ (29,673,295)	\$ (83,445,007)	\$ 132,680,030	\$ (2,422,822)
13.0%	11.3%	13.5%	6.8%	1.2%

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
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
2024	51,710,305	37,674,223	5,437,668	9,847,227	19,850,263	124,519,686

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)
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
2023	7,174,352,500	4,743,643,060	6,006,080	104,200	17,251,270	101,267,342

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
\$	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%
	1,444,805,822	10,597,818,630	4.731	26,494,546,575	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 and Overlapping Rates
	Sandy Springs (1)	Fulton County	Operating Millage	Debt Service Millage	Total School District Millage	State	
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
2023	4.731	8.888	17.140	-	17.140	0.000	30.759

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, 2024

Taxpayer	2024			2015		
	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	\$ 184,190,249	1	1.74 %	\$ 75,398,299	1	1.11 %
City of Sandy Springs Development Authority	91,565,289	2	0.86			
Cousins Northpark 500/600 LLC	68,933,999	3	0.65			
Georgia Power Company	67,254,344	4	0.63	46,084,143	4	0.68
SPUS8 CCC LP	60,336,478	5	0.57			
REJV Concourse Atlanta LLC	59,295,599	6	0.56			
BMF IV GA Edgewater LLC	48,038,719	7	0.45			
Concourse Owner V/VI LLC	45,813,841	8	0.43	59,938,341	3	0.88
Cousins Northpark Owner 400 LLC	43,776,800	9	0.41			
JMC T2 LLC	39,280,000	10	0.37			
FULCOPROP 56 LLC				64,673,152	2	0.95
Sprintcom, Inc				38,026,519	5	0.56
Ctech Holdings LLC				34,176,159	6	0.50
BT Property, LLC				32,503,631	7	0.48
Highwoods DLF 97 26 DFL 99 32				29,283,720	8	0.43
FULLCOPROP 400, LLC				28,618,842	9	0.42
VEF V Atlanta Portfolio SPE LLC				27,082,401	10	0.40
Totals	\$ 708,485,318		6.67 %	\$ 435,785,207		6.41 %

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 Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date				
			Amount	Percentage of Levy		Amount	Percentage of Levy			
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		279,546		31,918,090	99.93
2018		32,925,336		32,533,102	98.8		387,123		32,920,225	99.98
2019		36,117,676		35,807,887	99.1		292,133		36,100,020	99.95
2020		39,557,447		39,337,612	99.4		210,846		39,548,458	99.98
2021		41,123,937		40,908,215	99.5		216,409		41,124,624	100.00
2022		42,792,126		42,552,344	99.4		213,544		42,765,888	99.94
2023		45,739,458		44,891,921	98.1		108,588		45,000,509	98.38
2024		46,630,757		46,441,904	99.6		-		46,441,904	99.60

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		
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
2024	211,299,773	3,175,415	2,398,822	1,620,312	218,494,322	3.16	2,037.79

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 NINE 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
2024	211,299,773	-	211,299,773	0.80%	1,971

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, 2024

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable (1)	Estimated Share of Overlapping Debt
Overlapping general obligation debt:			
Fulton County	\$ 216,174,000 (2)	11.489 %	\$ 24,836,489
Total overlapping debt	216,174,000		24,836,489
City direct debt:			
Bonds payable	211,299,773	100	211,299,773
Notes payable	3,175,415	100	3,175,415
Financed purchases	2,398,822	100	2,398,822
Lease liability	1,620,312	100	1,620,312
Total direct debt	218,494,322		218,494,322
Total direct and overlapping debt	\$ 434,668,322		\$ 243,330,811

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 12/31/2023 Fulton County Annual Comprehensive Financial Report.

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)
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
2024	107,221	6,908,363	64,107	37.4	2.8

(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	2024			2015		
	Employees (1)	Rank	Percentage of Total City Employment (2)	Employees (1)	Rank	Percentage of Total City Employment (2)
United Parcel Service General	2,683	1	4.3%	1,678	4	2.7%
Optomi, LLC	2,000	2	3.2%			
Onetrust LLC	1,842	3	2.9%			
Inspire Brands, Inc. & Subsidiaries	1,196	4	1.9%			
Cisco Systems, Inc.	1,011	5	1.6%	1,690	3	2.8%
Cox Communications	958	6	1.5%	2,016	2	3.3%
Independent Physicians Resource Inc.	950	7	1.5%			
Newell Brands Inc.	950	8	1.5%			
Walden Security	850	9	1.4%			
Mercedes-Benz USA, LLC	796	10	1.3%			
IBM Corporation				3,748	1	6.1%
Airwatch LLC				1,640	5	2.7%
Oracle America Inc				1,050	6	1.7%
AT&T Mobility				796	7	1.3%
Cox Enterprises, Inc.				764	8	1.2%
World Pay US				707	9	1.2%
National Account Svc, Co.				698	10	1.1%
Totals	13,236		21.1%	14,787		24.1%

(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	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General government	83	83	80	65	72	73	53	50	50	49
Judicial	11	11	10	8	11	11	12	12	12	12
Public safety										
Police										
Officers	167	162	169	143	153	149	142	137	133	129
Civilians	23	23	17	21	21	25	37	22	22	22
Fire										
Firefighters (1)	121	121	117	110	110	113	113	109	115	96
Civilians	4	4	5	6	6	5	7	4	1	1
Emergency Management	1	1	1	1	1	-	-	-	-	-
Public works										
Highways and streets	46	46	44	38	42	37	34	32	32	31
Culture and recreation (3)	92	98 (4)	38	64	103	78 (2)	12	11	11	10
Housing and development	46	45	45	33	39	36	40	39	39	34
Total	594	594	526	489	558	527	450	416	415	384

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	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General government										
Ordinances approved	24	33	26	31	21	31	30	35	38	48
Court cases	12,985	13,942	15,184	(2) 18,434	20,267	18,024	18,529	19,550	18,323	18,323
Grants managed	17	11	13		6	14	9	12	13	17
Police										
Calls for service	98,028	102,864	100,111	113,838	135,868	129,057	111,374	121,704	93,201	95,138
Part 1 crimes reported (1)	1,843	1,952	1,802	1,814	1,963	2,205	2,312	2,744	2,727	2,766
Traffic citations issued	18,648	19,902	19,293	12,654	17,835	13,059	35,979	23,936	24,125	21,274
Fire										
Incident responses	12,950	13,199	14,368	14,138	13,875	11,812	12,049	13,251	10,853	11,347
Average response time	7.49 min	7.46 min	6.24 min	7.15 min	7.04 min	7.02 min	7.01 min	7	7	7
Fire safety programs conducted	293	238	143	48	551	633	285	622	369	463
Inspections conducted	7,463	5,214	7,297	7,316	5,511	5,336	6,981	5,617	4,448	5,729
Highways and streets										
Traffic signals timed	132	132	131	132	132	136	136	132	130	126
Average days to repair pothole	3-days	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
Community development										
Stormwater plans reviewed	115	99	80	57	80	91	85	87	68	57
New building permits issued	3,304	3,266	4,064	2,083	2,033	2,025	2,418	2,197	2,127	2,749
Culture and recreation										
Park acres maintained	296	295	295	276	272	272	272	272	220	220
Park and facilities	30	28	27	27	26	26	26	17	17	17
Annual program registrants	103,049	112,632	89,229	60,157	73,832	115,071	94,996	50,206	52,268	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	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Police										
Stations (1)	1	1	1	1	1	1	1	1	1	1
Patrol Units	221	230	226	226	220	210	205	191	191	176
Patrol Zones	9	9	9	9	9	9	9	8	8	8
Fire stations										
Leased (1)	-	-	-	-	-	1	1	1	1	1
Owned	5	5	5	4	4	3	3	3	3	3
Public Works										
Streets (miles)	302	302	302	302	302	302	302	302	360	360
Traffic Signals	132	132	132	132	132	136	136	132	126	126
Culture and recreation										
Park acreage	296	295	295	272	272	272	272	272	220	220
Recreational facilities	30	28	27	26	26	26	26	17	17	17

Source: Various City departments.

(1) Reflects building lease.

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

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, 2024



MAULDIN & JENKINS

CPAs & ADVISORS

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, 2024

CITY OF SANDY SPRINGS, GEORGIA

FOR THE YEAR ENDED JUNE 30, 2024

TABLE OF CONTENTS

Page

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 <i>GOVERNMENT AUDITING STANDARDS</i>	1 and 2
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	3-6
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	7
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	8
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	9-11
SCHEDULE OF PRIOR AUDIT FINDINGS	12

**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, 2024, 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 4, 2024. Our report includes a reference to the change in accounting principle resulting from the implementation of Governmental Accounting Standards Board Statement No. 100, *Accounting Changes and Error Corrections*, and Statement No. 101, *Compensated Absences*.

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 4, 2024



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") 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, 2024. 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, 2024.

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, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated November 4, 2024, 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 4, 2024

CITY OF SANDY SPRINGS, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2024

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	2022-1	\$ 12,935,679
Total U.S. Department of Treasury			<u>12,935,679</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Entitlement Grants Cluster			
Community Development Block Grant	14.218	B-22-MW-13-0016	35,685
Community Development Block Grant	14.218	B-23-MC-13-0016	<u>357,104</u>
Total CDBG - Entitlement Grants Cluster			<u>392,789</u>
Total U.S. Department of Housing and Urban Development			<u>392,789</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Safe Streets and Roads for All	20.939	693JJ32340089	<u>130,123</u>
Passed through Georgia Department of Transportation			
Highway Planning and Construction	20.205	GA-2019-015	172,232
Highway Planning and Construction	20.205	PI 0015023	450,292
Passed through Atlanta Regional Commission			
Highway Planning and Construction	20.205	UP2354.1	<u>58,983</u>
Total Highway Planning and Construction			<u>681,507</u>
Federal Transit Cluster			
Passed through MARTA			
Federal Transit Formula Grants	20.507	GA-2018-022	<u>198,112</u>
Total Federal Transit Cluster			<u>198,112</u>
Total U.S. Department of Transportation			<u>1,009,742</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY			
Passed through Georgia Department of Natural Resources			
Nonpoint Source Implementation Grants	66.460	751-220059	<u>93,700</u>
Total U.S. Environmental Protection Agency			<u>93,700</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed through Georgia Emergency Management Agency			
Disaster Grants - Public Assistance	97.036	DR-4501	<u>223,951</u>
Total U.S. Department of Homeland Security			<u>223,951</u>
Total Expenditures of Federal Awards			<u>\$ 14,655,861</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, 2024**

(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, 2024

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 and Local Fiscal Recovery Funds

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, 2024

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, 2024

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, 2024

None reported.



SANDY SPRINGS

CITY CLERK'S OFFICE

TO: Eden Freeman, City Manager

FROM: Helen Owens, Planner III/Zoning Administrator

DATE: October 16, 2024 Submission for the November 19, 2024 City Council Meeting

ITEM: Request for Mayor and City Council Consideration of a Resolution to Approve a Metropolitan River Protection Act Certificate for River Corridor Review RC-24-03SS for Property Located at 680 River Chase Point

Recommendation:

Staff recommends approval of RC24-03SS, consistent with the Chattahoochee Corridor Plan.

Background:

Properties within 2,000 feet of the Chattahoochee River are subject to the Chattahoochee River Corridor Protection Act. The regulations call for review and approval by the Atlanta Regional Commission (ARC), public hearing and approval by the local governing authority, and issuance of a Metro River Certificate. The review focuses on whether the project is consistent with the Chattahoochee Corridor Plan, which limits clearing and impervious surface within the corridor.

Discussion:

The property owner proposes the construction of a single-family residence. The site is located in Vulnerability Category "C" with a proposed impervious area of 10,704 square feet and Category "E" with a proposed impervious area of 259 square feet.

Financial Impact:

N/A

Alternatives:

N/A

Review:

Helen Owens, Planner III/Zoning Administrator
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 - 10/16/2024
Approved - 11/12/2024
Approved - 11/13/2024
Approved - 11/14/2024
Approved - 11/14/2024
Final Approval - 11/14/2024

Attachments:

1. RC-24-03SS Review Finding
2. RC-24-03SS River Corridor Resolution

DATE: OCTOBER 4, 2024

TO: MAYOR RUSTY PAUL, City of Sandy Springs
ATTN TO: HELEN OWENS, ZONING ADMINISTRATOR, City of Sandy Springs
FROM: Anna Roach, Executive Director, Atlanta Regional Commission



ARC has completed a regional review of the following proposal and made the below finding. ARC reviewed the proposed project's relationship to regional plans, goals, and policies and impacts it might have on the activities, plans, goals, and policies of other local jurisdictions and state, federal, and other agencies.

Name of Proposal: RC-24-03SS 680 River Chase Point

Submitting Local Government: City of Sandy Springs

Date Opened: September 24, 2024

Date Closed: October 4, 2024

FINDING: ARC staff have completed a review of an application for a MRPA Certificate for this proposed project in the Chattahoochee River Corridor. ARC's finding is that the project is consistent with the Chattahoochee River Corridor Plan.

Additional Comments: Comments received from the National Park Service are attached. Recommendations include: (1) clean all mud and debris from equipment that may transport unwanted pests before being brought on-site and use only native grass seed or native vegetation for stabilizing the project area following construction; (2) use native plant species for landscaping to reduce the spread of invasive species into natural areas; (3) implement stormwater BMP's to limit erosion and sedimentation; and (4) implement best management practices such as rain gardens and rain barrels that will minimize stormwater runoff from impervious area being created.

THE FOLLOWING LOCAL GOVERNMENTS AND AGENCIES RECEIVED NOTICE OF THIS REVIEW:

ATLANTA REGIONAL COMMISSION
NATIONAL PARK SERVICE
CITY OF ATLANTA

GEORGIA DEPARTMENT OF NATURAL RESOURCE
GEORGIA CONSERVANCY
CITY OF SANDY SPRINGS

CHATTAHOOCHEE RIVERKEEPER
COBB COUNTY

For questions, please contact Donald Shockey at (470) 378-1531 or dshockey@atlantaregional.org. This finding will be published to the ARC website at <https://atlantaregional.org/plan-reviews>.

APPLICATION FOR METROPOLITAN RIVER PROTECTION ACT CERTIFICATE

1. Name of Local Government: City of Sandy Springs
2. Owner(s) of Record of Property to be Reviewed:
Name(s): Robert Boyd II
Mailing Address: 680 River Chase Point
City: Atlanta State: Georgia Zip: 30328
Contact Phone Numbers (w/Area Code):
Daytime Phone: (323) 816-8025 Fax: _____
Other Numbers: _____
3. Applicant(s) or Applicant's Agent(s):
Name(s): Robert Boyd II
Mailing Address: 680 River Chase Point
City: Atlanta State: Georgia Zip: 30328
Contact Phone Numbers (w/Area Code):
Daytime Phone: (323) 816-8025 Fax: _____
Other Numbers: _____
4. Proposed Land or Water Use:
Name of Development: 680 River Chase Point
Description of Proposed Use: Single Family Residence
5. Property Description (Attach Legal Description and Vicinity Map):
Land Lot(s), District, Section, County: L.L. 207, District 17, Sections 3 and 4, Fulton County
Subdivision, Lot, Block, Street and Address, Distance to Nearest Intersection: _____
River Chase, Lot 66, Block 6, 680 River Chase Point, 1,091' (River Chase Point x River Chase Cir NW)
Size of Development (Use as Applicable):
Acres: Inside Corridor: 0.74
Outside Corridor: _____
Total: 0.74
Lots: Inside Corridor: 1
Outside Corridor: _____
Total: 1
Units: Inside Corridor: 1
Outside Corridor: _____
Total: 1
Other Size Descriptor (i.e., Length and Width of Easement):
Inside Corridor: _____
Outside Corridor: _____
Total: _____

6. Related Chattahoochee Corridor Development:

A. Does the total development include additional land in the Chattahoochee Corridor that is not part of this application? NO

If "yes", describe the additional land and any development plans: _____

B. Has any part of the property in this application, or any right-of-way or easement bordering this land, previously received a certificate or any other Chattahoochee Corridor review approval? YES

If "yes", please identify the use(s), the review identification number(s), and the date(s) of the review(s): RC-77-73FC

7. How Will Sewage from this Development be Treated?

A. Septic tank _____

Note: For proposals with septic tanks, the application must include the appropriate local government health department approval for the selected site.

B. Public sewer system X

8. Summary of Vulnerability Analysis of Proposed Land or Water Use:

Vulnerability Category	Total Acreage (or Sq. Footage)	Total Acreage (or Sq. Footage) Land Disturbance	Total Acreage (or Sq. Footage) Imperv. Surface	Percent Land <u>Disturb.</u> (Maximums Shown In Parentheses)	Percent Imperv. <u>Surf.</u>
A	_____	_____	_____	(90)_____	(75)_____
B	_____	_____	_____	(80)_____	(60)_____
C	<u>19,207 SF</u>	<u>13,243 SF</u>	<u>10,704 SF*</u>	<u>(70) 68.9</u>	<u>(45) 55.7*</u>
D	_____	_____	_____	(50)_____	(30)_____
E	<u>13,011 SF</u>	<u>3,975 SF</u>	<u>259 SF*</u>	<u>(30) 30</u>	<u>(15) 2*</u>
F	_____	_____	_____	(10)_____	(2)_____
Total:	<u>32,218 SF</u>	<u>17,218 SF</u>	<u>10,963 SF</u>	N/A	N/A

* Includes a transfer of 1374 SF from E to C at 1 to 1.5 (1374 x 1.5 = 2061 SF) as per Part 2.A.3.c.(1) of the Chattahoochee Corridor Plan.

9. Is any of this Land within the 100-Year Floodplain of the Chattahoochee River? No
If "yes", indicate the 100-year floodplain elevation: _____

NOTE: For this review, river floodplain is determined from the U.S. Army Corps of Engineers' "Floodplain Information - Chattahoochee River, Buford Dam to Whitesburg, Georgia", November, 1973 and its Supplement of March, 1982.

NOTE: All river 100-year floodplain is assigned to the "E" Category; its allowable allocations can be combined with those of other "E" land in the review. Also, 100-year floodplain cannot be reanalyzed and cannot accept transfers.

10. Is any of this land within the 500-year floodplain of the Chattahoochee River? No
If "yes", indicate the 500-year flood plain elevation: _____

NOTE: Plan Standards include a 35-foot height limit above the pre-construction grade within the 500-year floodplain (includes the 100-year floodplain). Adherence to this standard must be noted on the submitted plans (see Part 2.B.(4) of the Chattahoochee Corridor Plan).

11. The following is a checklist of information required to be attached as part of the application. Individual items may be combined.

FOR ALL APPLICATIONS:

- ☒ Description of land in the application and any additional land in the project (attach legal description or surveyed boundaries).
- ☒ Name, address, and phone number(s) of owner(s) of record of the land in the application. (Space provided on this form)
- ☒ Written consent of all owners to this application. (Space provided on this form)
- ☒ Name, address, and phone number(s) of applicant or applicant's agent. (Space provided on this form)
- ☒ Description of proposed use(s). (Space provided on this form)
- ☒ Existing vegetation plan.
- ☒ Proposed grading plan.
- ☒ Certified as-builts of all existing land disturbance and impervious surfaces.
- ☒ Approved erosion control plan.
- ☒ Detailed table of land-disturbing activities. (Both on this form and on the plans)

- ☒ Plat-level plan showing (as applicable): lot boundaries; any other sub-areas; all easements and rights-of-way; 100- and 500-year river floodplains; vulnerability category boundaries; topography; any other information that will clarify the review.

____ Documentation on adjustments, if any.

- ☒ Cashier's check or money order (for application fee).

FOR SINGLE-STEP APPLICATIONS (NON-SUBDIVISION):

- ☒ Site plan.

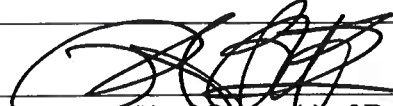
- ☒ Land-disturbance plan.

FOR TWO-STEP SINGLE-FAMILY SUBDIVISION APPLICATIONS ONLY:

____ Concept plan.

____ Lot-by-lot and non-lot allocation tables.

12. I (we), the undersigned, authorize and request review of this application for a certificate under the provisions of the Metropolitan River Protection Act: (use additional sheets as necessary)



Signature(s) of Owner(s) of Record 6/25/24
Date

13. I (we), the undersigned, authorize and request review of this application for a certificate under the provisions of the Metropolitan River Protection Act:

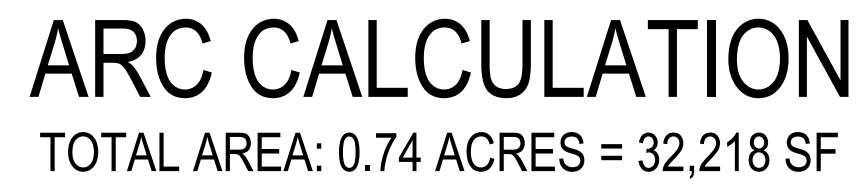


Signature(s) of Applicant(s) or Agent(s) 6/25/24
Date

14. The governing authority of _____ requests review by the Atlanta Regional Commission of the above-described use under the Provisions of the Metropolitan River Protection Act.

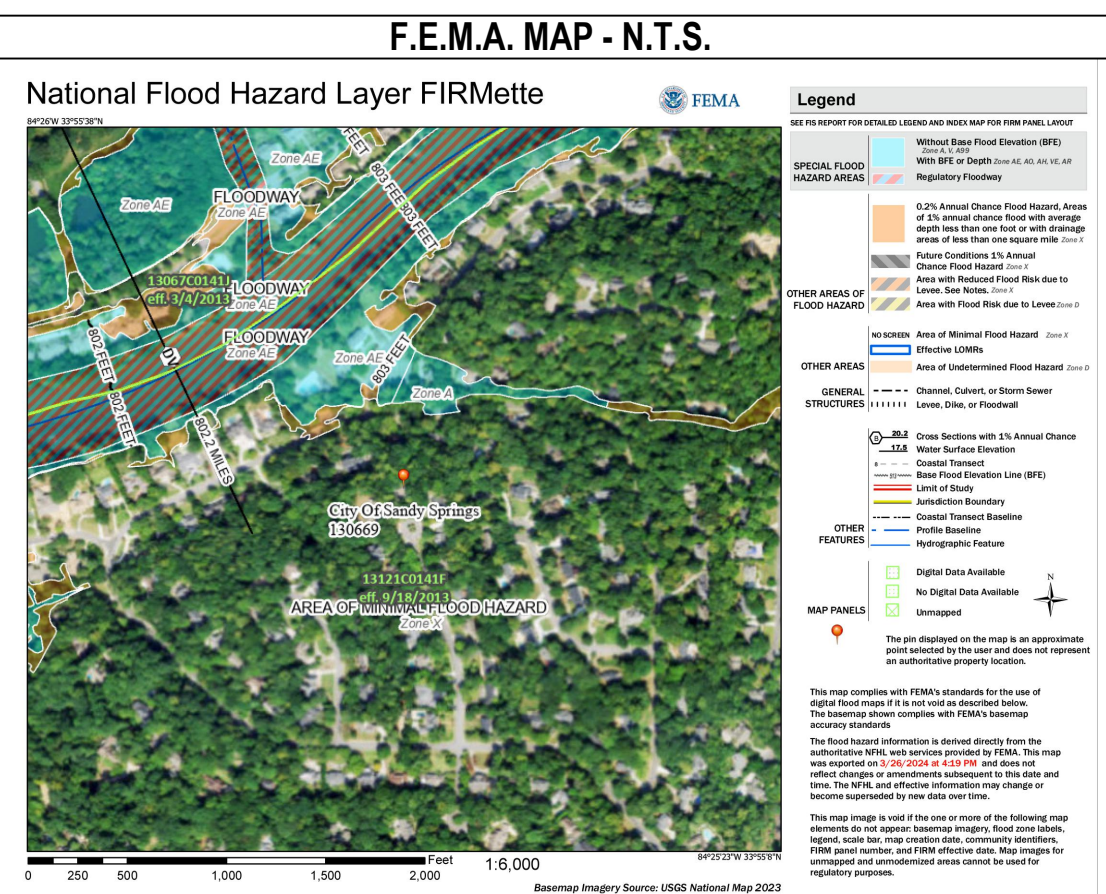
Helen Owens 06/25/2024

Signature of Chief Elected Official or Official's Designee Date

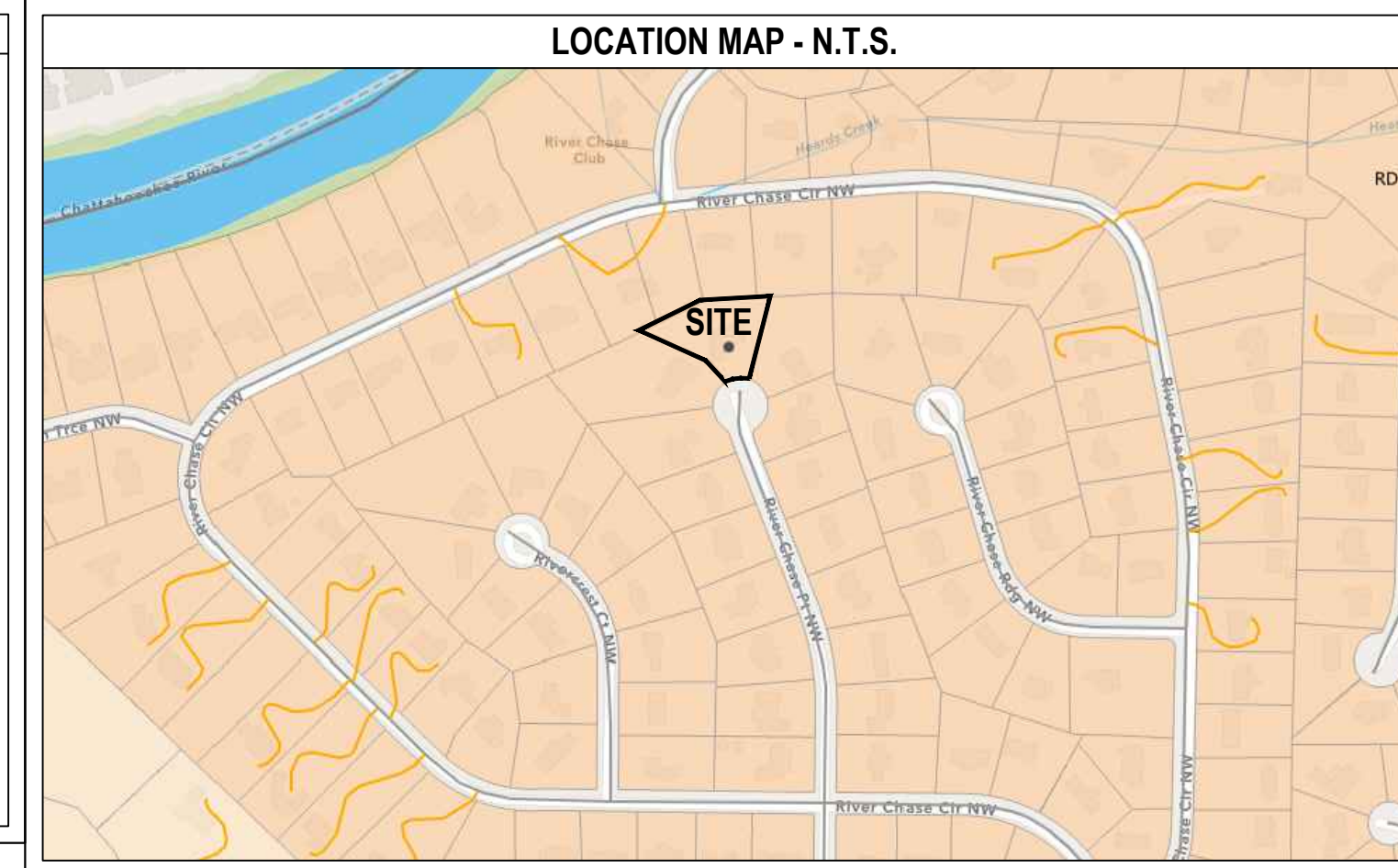


	CATEGORY C			CATEGORY E		
	AREA (SF)	ALLOWABLE	ACTUAL	AREA (SF)	ALLOWABLE	ACTUAL
TOTAL AREA	19,207	-	-	13,011	-	-
TOTAL LAND DISTURBANCE	13,243	70%	68.9%	3,975	30%	30%
TOTAL IMPERVIOUS SURFACE	10,704*	45%	55.7%	259	30%	2%

NOTE: * - DENOTES A TRANSFER OF 1,374 SF FROM E TO C AT 1 TO 1.5 (1,374 SF X 1.5 = 2,061 SF) AS PER PART 2.A.3.C(1) OF THE CHATTAHOOCHEE CORRIDOR PLAN



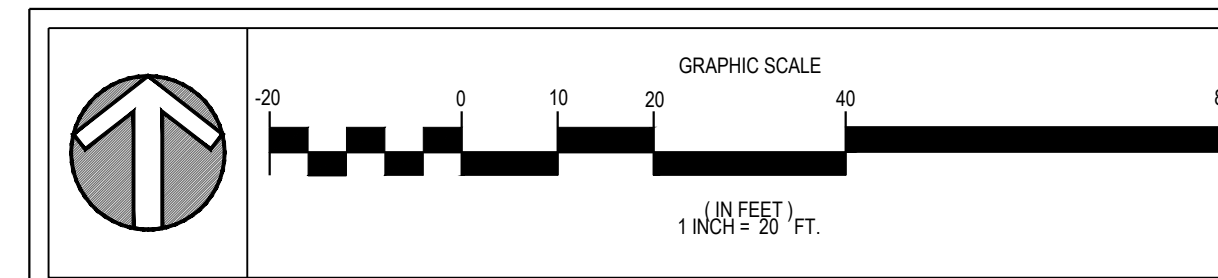
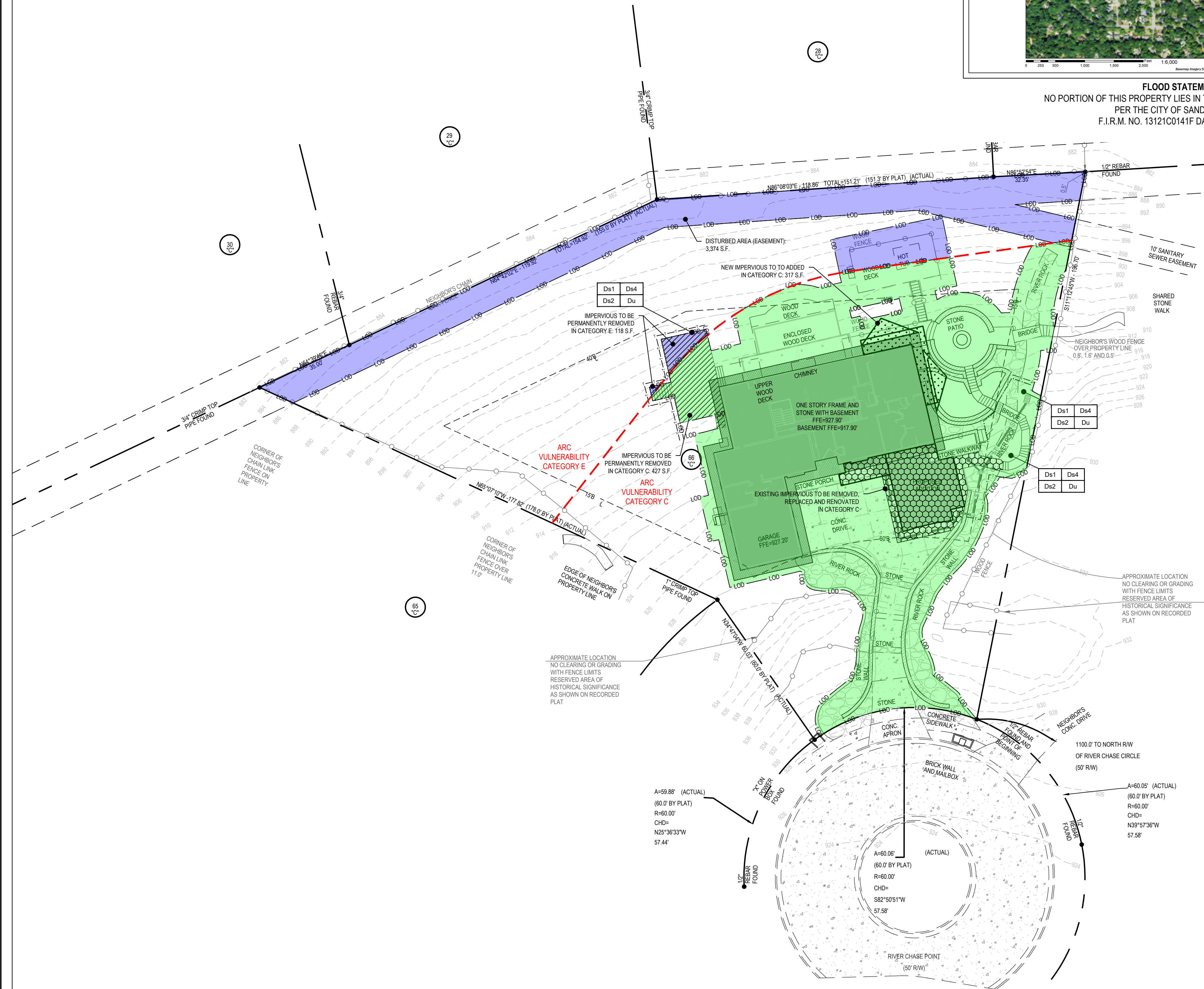
F.E.M.A. MAP - N.T.S



LOCATION MAP - N.T.S.

FLOOD STATEMENT

NO PORTION OF THIS PROPERTY LIES IN THE FLOOD HAZARD ZONE AS
PER THE CITY OF SANDY SPRINGS
F.I.R.M. NO. 13121C0141F DATED 09/18/2013



OWNER/DEVELOPER (PRIMARY PERMITTEE)
ROBERT BOYD II
680 RIVER CHASE POINT
ATLANTA, GA 30328
(323) 816-8025
ROBERTABOYD2@ME.COM

PROJECT ENGINEER
KEVIN EDWARDS
EBERLY & ASSOCIATES, INC.
2951 FLOWERS ROAD SOUTH
SUITE 119
ATLANTA, GEORGIA 30341
(770) 452-7849
KEDWARDS@EBERLY.NET

24 HOUR CONTACT
ABDIEL ESCOTO
(770) 572-4355
ADMIN@IPIINCONSTRUCTION.COM

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**RIVER CHASE OVERLOOK
REMODEL/ADDITION**

LAND LOT 207
17TH DISTRICT
FULTON COUNTY, GEORGIA
680 RIVER CHASE POINT

[illegible]

ARC SITE PLAN

SCALE	1" = 20'
DATE	03/11/2024
DRAWN BY:	K. KICKSEEVER
PROJECT ENGINEER:	K. EDWARDS
NOT FOR CONSTRUCTION. REVIEWED:	

EBERLY PROJECT NUMBER

24-034

SHEET NUMBER

C3.1

ISSUED FOR CONSTRUCTION

**STATE OF GEORGIA
COUNTY OF FULTON**

**A RESOLUTION TO AUTHORIZE APPROVAL OF A METROPOLITAN RIVER
PROTECTION ACT CERTIFICATE FOR PROPERTY LOCATED AT 680 RIVER CHASE
POINT**

WHEREAS, the Georgia General Assembly adopted the Metropolitan River Protection Act ("MRPA") in 1973, which directed the Atlanta Regional Commission ("ARC") to adopt a plan to protect the Chattahoochee River Corridor and to review development proposals to ensure they are consistent with the plan; and

WHEREAS, the ARC adopted the Chattahoochee Corridor Plan in 1973 ("Plan"); and

WHEREAS, MRPA requires local governments to issue permits based on ARC findings, monitor land-disturbing activity in the corridor, and ensure that land-disturbing activity in the corridor complies with the Plan; and

WHEREAS, properties located within 2,000 feet of the Chattahoochee River are subject to MRPA; and

WHEREAS, anyone desiring to develop such property ("Applicant") must submit an MRPA Certificate Application ("Proposal") for approval; and

WHEREAS, a Proposal was submitted for property located at 680 River Chase Point ("Property"); and

WHEREAS, the Applicant proposes to construct a single family residence; and

WHEREAS, the ARC completed regional review of the Proposal and found that the proposed development is consistent with the Chattahoochee River Corridor Plan;

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

1. That the Metropolitan River Protection Act Certificate Application is hereby approved; and
2. That this Resolution will serve as the Certificate.

RESOLVED this 19th day of November, 2024.

APPROVED:

Russell K. Paul, Mayor

Attest:

Raquel Gonzalez, City Clerk
(Seal)



SANDY SPRINGS

CITY CLERK'S OFFICE

TO: Eden Freeman, City Manager
FROM: Matthew Anspach, Senior Planner
DATE: October 17, 2024 Submission for the November 19, 2024 City Council Meeting
ITEM: Request for Mayor and City Council Consideration for a Zoning Map Amendment RZ24-0002 to Rezone from CON- to CON- to Remove the Condition of Zoning that Required the Developer to Dedicate Required Open Space to the City for a Public Park.

Recommendation:

Staff recommends approval of RZ24-0002.

Background:

The applicant requests a Zoning Map Amendment (Rezoning) of property owned by Ashton Woods, Aria at 6511 Beacon Drive, to remove the condition of zoning requiring the dedication of open space to the City.

Discussion:

This application to remove a condition of zoning from a previous case from April of 2015 (RZ2015-01168) requires a rezoning to open the case, rezone from Conservation (CON-) to Conservation (CON-), and remove the condition that required the dedication of land to the City. Staff and the Planning Commission recommended approval of this application.

Financial Impact:

N/A

Alternatives:

Council may choose to deny the request.

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 - 11/12/2024
Approved - 11/12/2024
Approved - 11/13/2024
Approved - 11/14/2024
Approved - 11/14/2024
Final Approval - 11/14/2024

Attachments:

1. RZ24-0002 Presentation

2. RZ24-0002 Packet
3. RZ24-0002 Ordinance

RZ24-0002

November 19, 2024

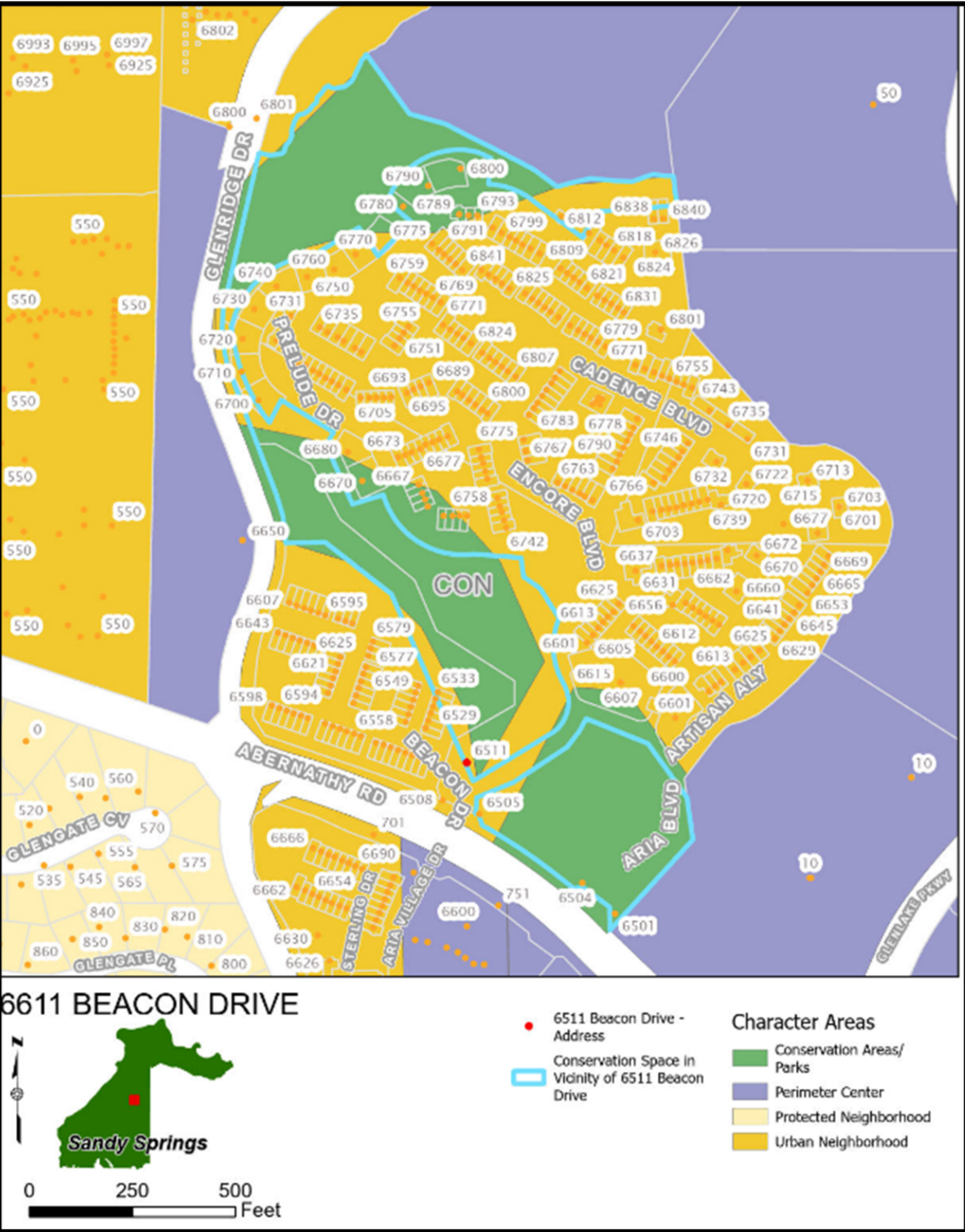


SANDY SPRINGS™
GEORGIA

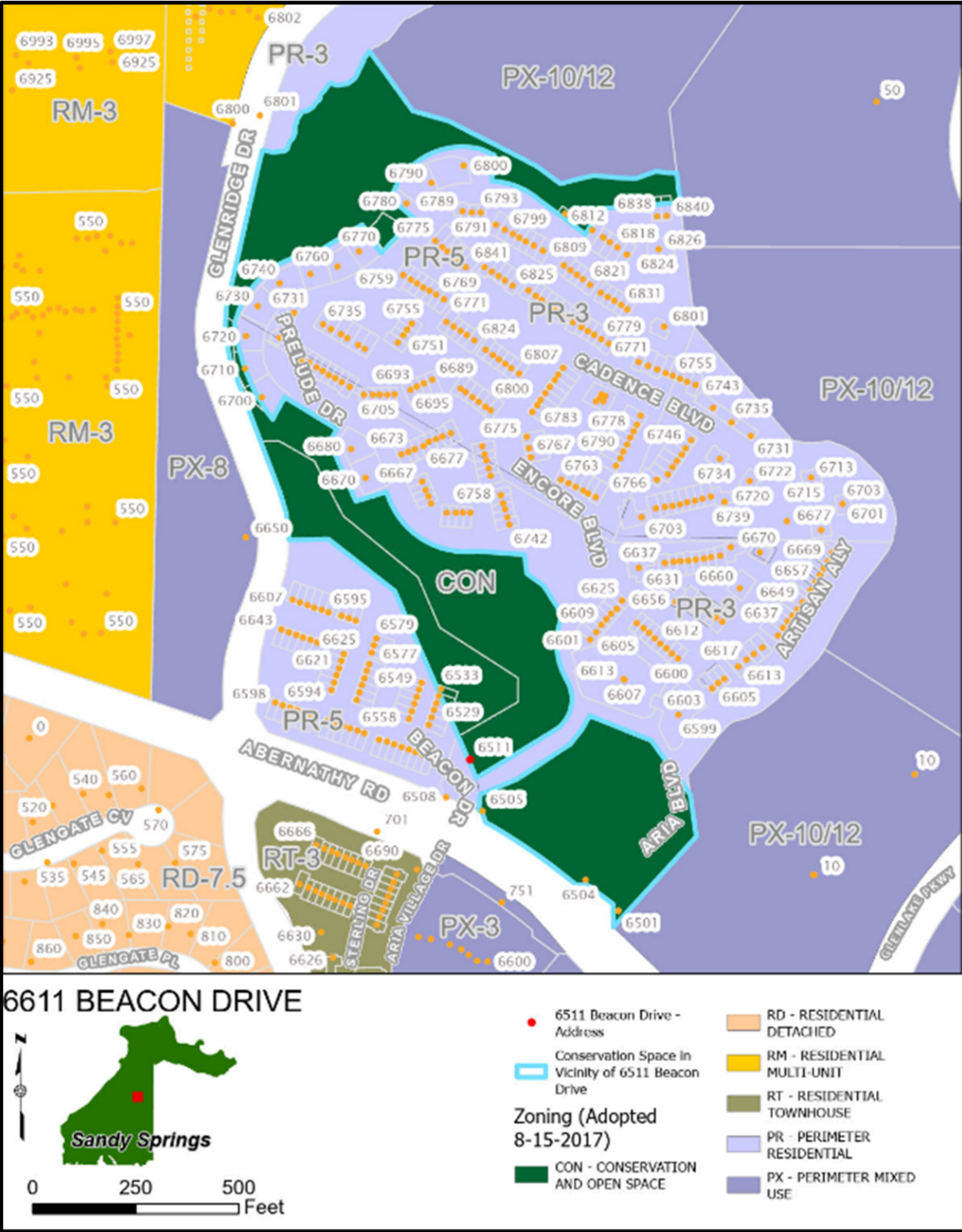
RZ24-0002 Overview

- Request for a Zoning Map Amendment (Rezoning) of 6511 Beacon Drive from Conservation (CON-) to Conservation (CON-) to remove a condition of zoning.
- Identified as 6651 Glenridge Drive also known as 6511 Beacon Drive
- Recommendations-
 - Planning Staff: Approval with Conditions
 - Planning Commission: Approval with Conditions

Character Area Map



Zoning Map

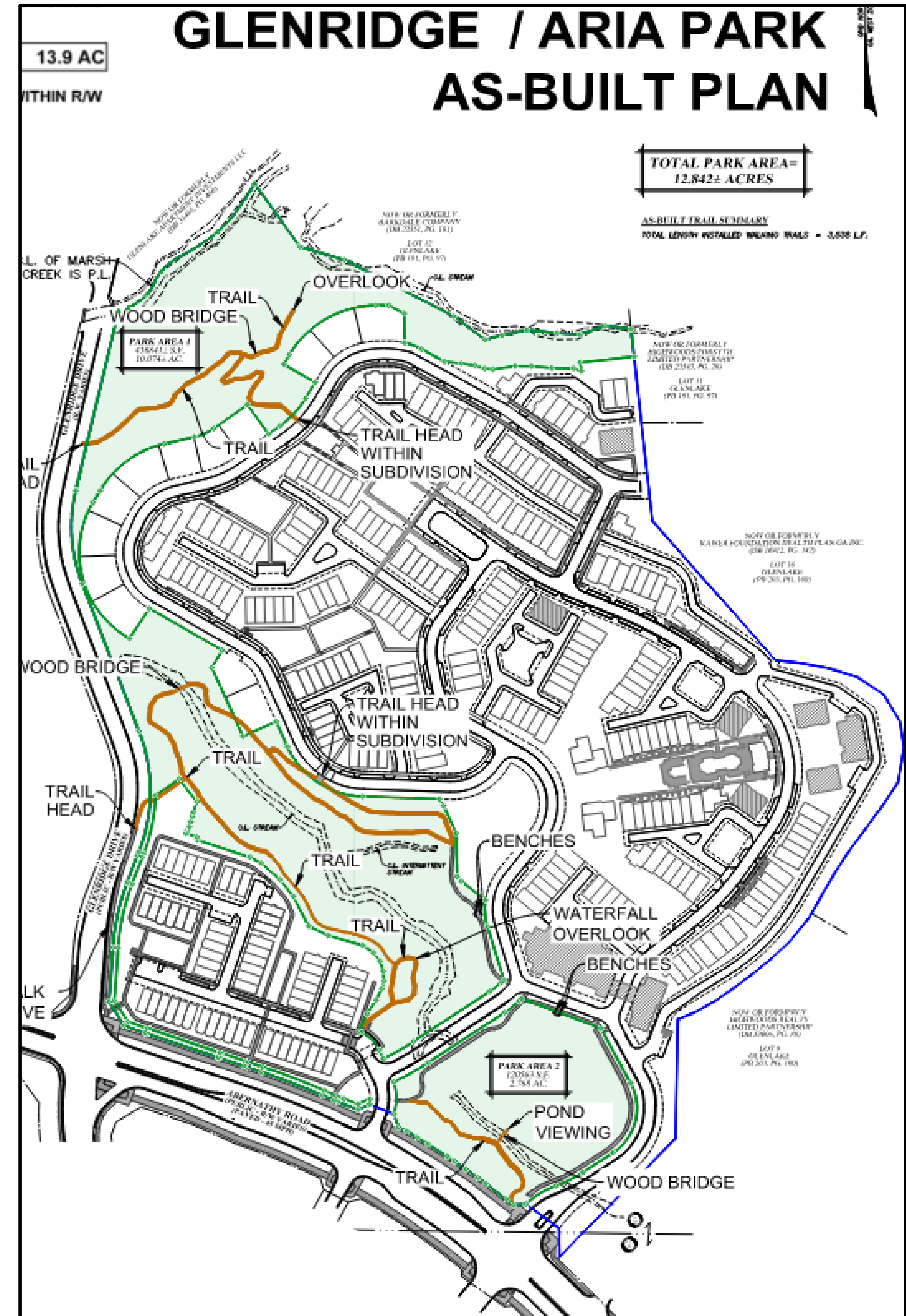




6511 BEACON DRIVE



- 6511 Beacon Drive - Address
- Parcel Lines
- Conservation Space in Vicinity of 6511 Beacon Drive



Existing Development

- In April 2015, Ashton Atlanta Residential, LLC submitted a rezoning application for the subject area. The request sought to change the zoning designation to facilitate the development of both single-family and multi-unit homes.
- The residential development portion is zoned Perimeter Residential (PR-) and the open space areas as Conservation (CON-).
- These neighborhoods are referred to as Aria North/Ashton Woods and were developed between 2018 and 2024, including a variety of housing units and open space, with some pedestrian trails and a pond that functions as the community's stormwater retention facility.
- The rezoning application was approved in August 2015, subject to several conditions, one of which was the dedication of the "CITY PARK AREA," to the City of Sandy Springs. This Zoning Map Amendment aims to remove that condition.



Image of existing pond/stormwater management facility and the sidewalk path that circumnavigates it.



Image of slate chip trail (to the left) and a wood mulch trail (to the right) on site.

Zoning Map Amendment (Rezoning) Considerations

- Conservation (CON-) zoning district is intended for land designated as permanent conservation, passive park, or other open space.
- The current use of the land, which includes several trail segments and water features, aligns with and supports this zoning classification. **This Zoning Map Amendment only seeks to delete a previous condition.**
- The proposed Zoning Map Amendment aligns closely with the goals of The Next Ten Comprehensive Plan, which emphasizes the importance of green spaces, natural systems, and sustainability.
- The existing zoning and character area are not affected by this Zoning Map Amendment request. The only change is that this land will not be dedicated to the City as a park.

Recommendation

Staff recommends **Approval with Conditions of Zoning Map Amendment (Rezoning) RZ24-0002**, to rezone from CON- to CON-to remove the Condition of Zoning that required the developer to dedicate their required open space to the City for a public park:

1. Within 60 days of recording of the plat for the first development phase on the north tract, but not later than 24 months after issuance of the Land Disturbance Permit for such phase, the owner/developer shall dedicate by quitclaim deed that portion of the area shown in green on the attached "Glenridge Park Concept Plan" dated 8/13/15 contained within such first phase, improved with trails as described below to the City of Sandy Springs, or their designee, for use as a public park. Within 60 days of recording of the plat for the second, and final, development phase on the north tract, but not later than 48 months after issuance of the Land Disturbance Permit for the first development phase on the north tract, the owner/developer shall similarly dedicate the balance of the property shown in green on the attached Plan. The total amount of property to be transferred will be generally in the size and configuration shown on the attached "Glenridge Park Concept Plan" dated 8/13/15, but it is acknowledged that the final size and location of the property will be determined by the plat recorded for the final development phase of the north tract. Such dedication shall be subject to an easement in favor of the owner/developer for construction, maintenance, repair or replacement of any of the project infrastructure within the public park area, and the owner/developer shall have a continuing duty to maintain, repair or replace such infrastructure, exclusive of the pervious trails or other infrastructure or improvements related solely to the park. At the time of dedication, the owner/developer shall have constructed (a) a pervious trail system within the public park area and connecting to the public sidewalk along the Glenridge Drive frontage of the north tract, generally as shown on the attached plan; and (b) an amenity package around the Feature Pond which will include walking paths, landscaping and seating areas. The trail system will provide for a connection at the property line common to the development and the UPS property to a trail system to be developed on the UPS property. Following construction, the City of Sandy Springs shall be responsible for maintenance, repair and replacement of the pervious trails West of the Feature Pond and any other infrastructure or improvements related solely to the park. Dedication of the public park shall not reduce the total density allowed pursuant to these conditions, nor shall any setbacks, buffers or landscape strips be imposed by the creation and dedication of the public park. Dedication of the public park shall not relieve the owner/developer of any obligation to install sidewalks and streetscapes as otherwise required by the zoning conditions or ordinance.



P&Z STAFF REPORT

Mayor and City Council Meeting, November 19, 2024

Case: **RZ24-0002 – Identified as 6651 Glenridge Drive also known as 6511 Beacon Drive**
Staff Contact: LaQuita Williams (lwilliams@SandySpringsga.gov)
Report Date: November 1, 2024

REQUEST

Applicant is requesting a Zoning Map Amendment (Rezoning) to go from CON to CON to remove the Condition of Zoning that required the developer to dedicate their required open space to the City for a public park.

APPLICANT

Property Owner(s):	Petitioner(s):	Representative(s):
Ashton Woods, Aria LLC	Gregory Hasty, Vice President of Land Development Ashton Woods – Starlight Homes	Jessica Hill, Troutman Pepper

SUMMARY

The Applicant requests a Zoning Map Amendment (Rezoning) to property owned by Ashton Woods Aria and identified in the Community GIS Map as 6651 Glenridge Drive (also known as 6511 Beacon Drive) (**Parcel # 17 0034 LL0120**) from Conservation (CON-) to Conservation (CON-). The request to remove a condition of zoning related to the dedication of land to the City.

RECOMMENDATIONS

Department of Community Development

Staff recommends **Approval of Zoning Map Amendment (rezoning) RZ24-0002.**

Planning Commission (October 16, 2024)

Following Staff's presentation, the petitioner spoke. There were no opposing comments or individuals present to speak in opposition.

Motion:

Commissioner Andrea Settles motioned to recommend approve. Commissioner Elizabeth Kelley seconded the motion. The motion carried unanimously.

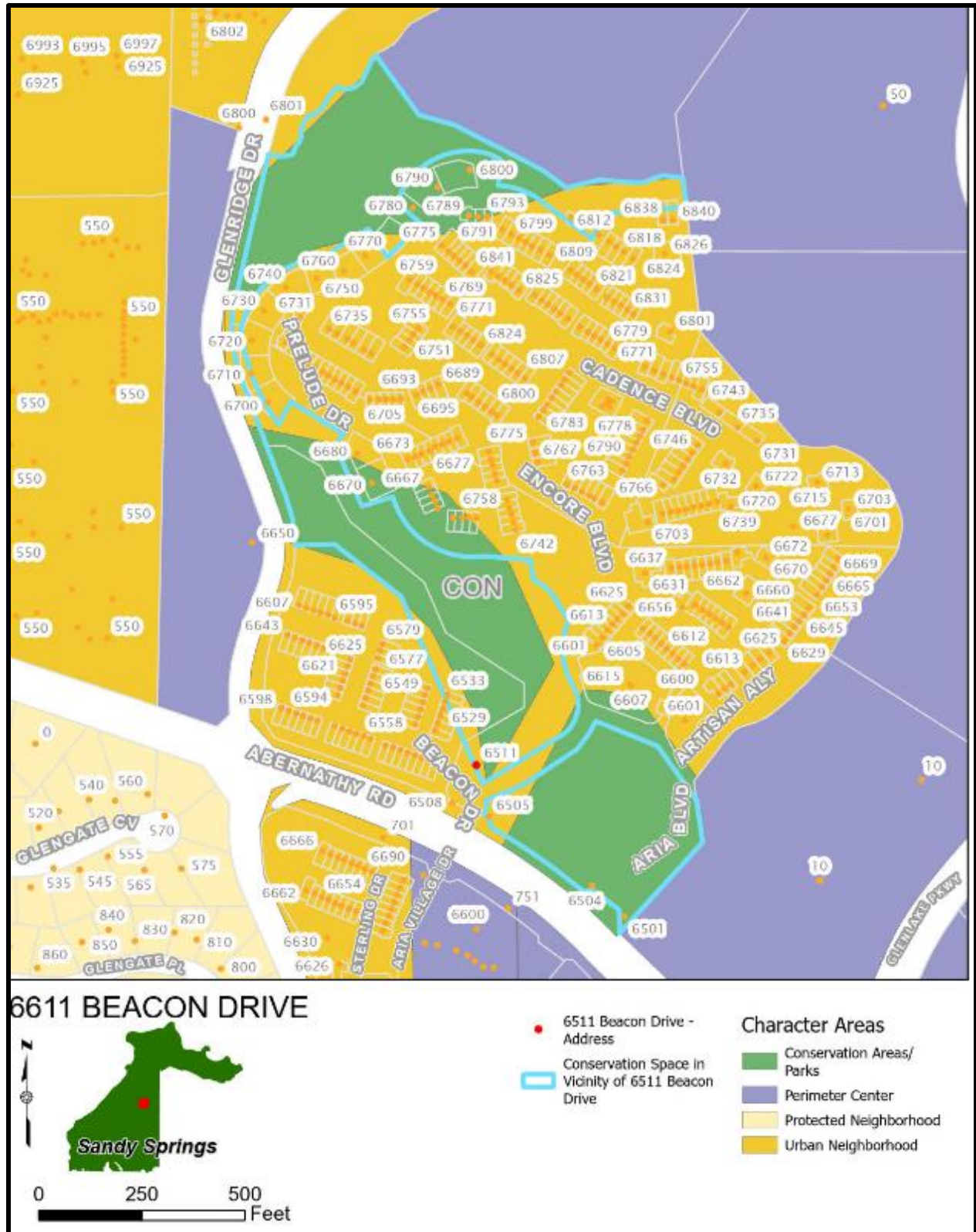
MATERIALS SUBMITTED AND REVIEWED	
Materials: 1. Application and Plans, received June 5, 2024 2. Approval Letter of Rezoning Application #201501168 3. Approval of Administrative Modification of Rezoning Plans: 1. “Glenridge Park Concept Plan”, dated August 13, 2015 2. “Aria North, Park Area” prepared by Gunnin Survey 3. “Overall Site Plan,” prepared by CP&E Christopher Planning & Engineering dated May 23, 2022	

PROPERTY INFORMATION	
Location:	6511 Beacon Drive (17 0034 LL0120)
Council District:	4 – Jody Reichel
Road frontage:	Glenridge Drive- Approximately 981 feet of frontage Abernathy Road- Approximately 464 feet of frontage
Acreage:	13.9 Acres
Current Zoning: Existing Land Uses:	CON (Conservation and Open Space) Nature Land/Trails
Previous Zoning Cases:	201501168
Character Area:	Conservation Area/Parks

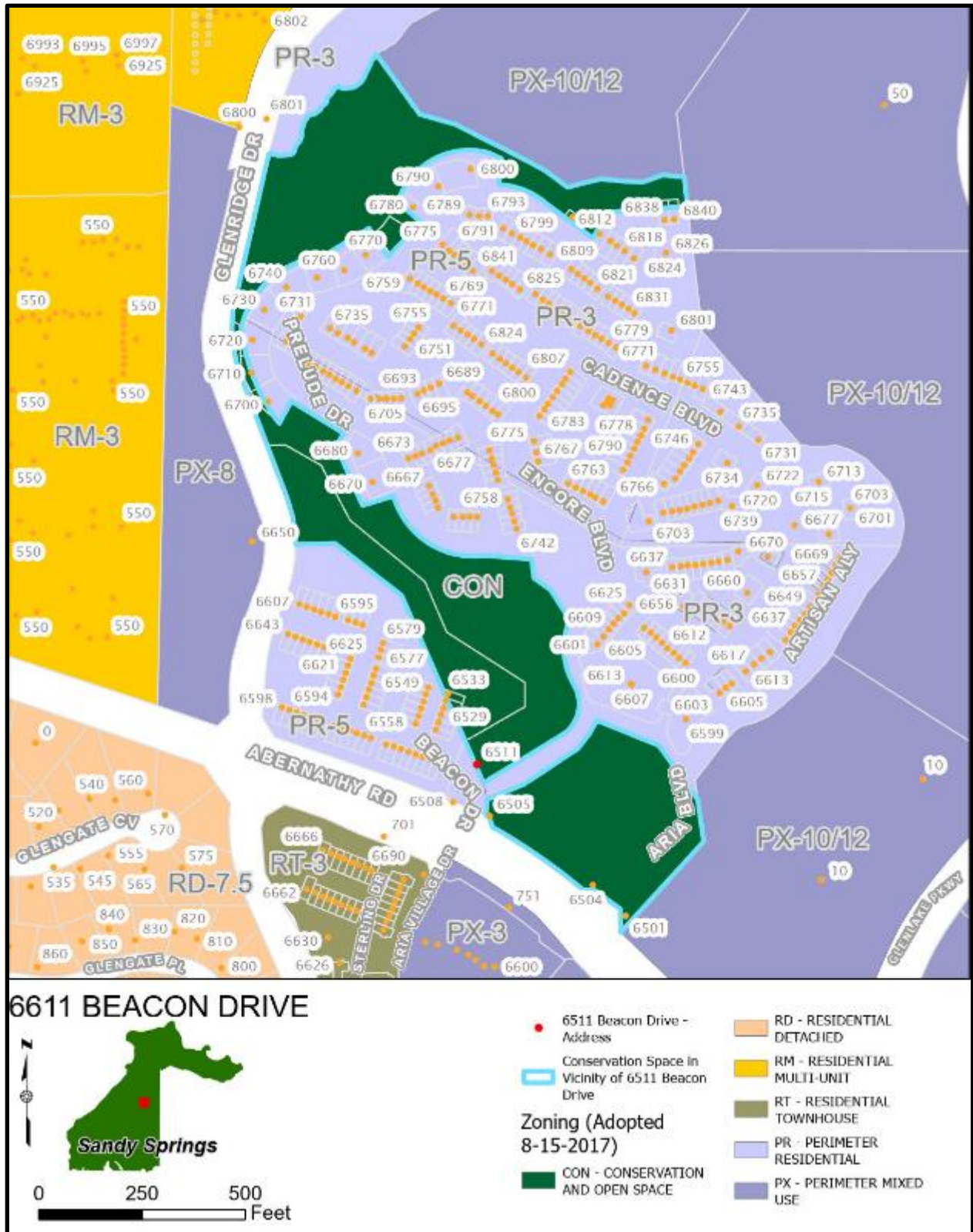
PROCESS			
Initial Community Meeting (CMI): July 9, 2024	Second Community Meeting (CMII): July 29, 2024	Planning Commission Hearing: October 16, 2024	Mayor and City Council Hearing: November 19, 2024

EXISTING CHARACTER AREAS, ZONING, AND LAND USES OF PROPERTY IN THE VICINITY			
Location relative to subject property	Character Area / Zoning / Land use	Address(es)	Land area (acres) (approximate)
North	Perimeter Mixed Use / PX-10/12 / Vacant	0 Glenlake Parkway	16 Acres
North	Perimeter Residential / PR-3 / Vacant	6901 Glenlake Parkway	4.72 Acres
Northeast	Perimeter Mixed Use / PX-10/12 / Office	50 Glenlake Parkway	10 Acres
East	Perimeter Residential / PR-3 / Residential Townhouses	Aston Woods Aria LLC	28.8 Acres
Southeast	Perimeter Mixed Use / PX-10/12 / Office	10 Glenlake Parkway	11.9 Acres
South	Perimeter Mixed Use / PX-3 / Commercial	6500 Aria Boulevard	2.42 Acres
South	Perimeter Mixed Use / PX-5 / Office	1 Mercedes Benz Drive	12.04 Acres
West	Perimeter Mixed Use / PX-8 / Vacant	0 Glenridge Drive	5.21 Acres
Southwest	Perimeter Residential / PR-5 / Residential Townhouses	Aston Woods Aria LLC	5.04 Acre
EXISTING DEVELOPMENT			
--	Conservation and Open Space / CON / Nature Trail	6511 Beacon Drive	13.3 Acres

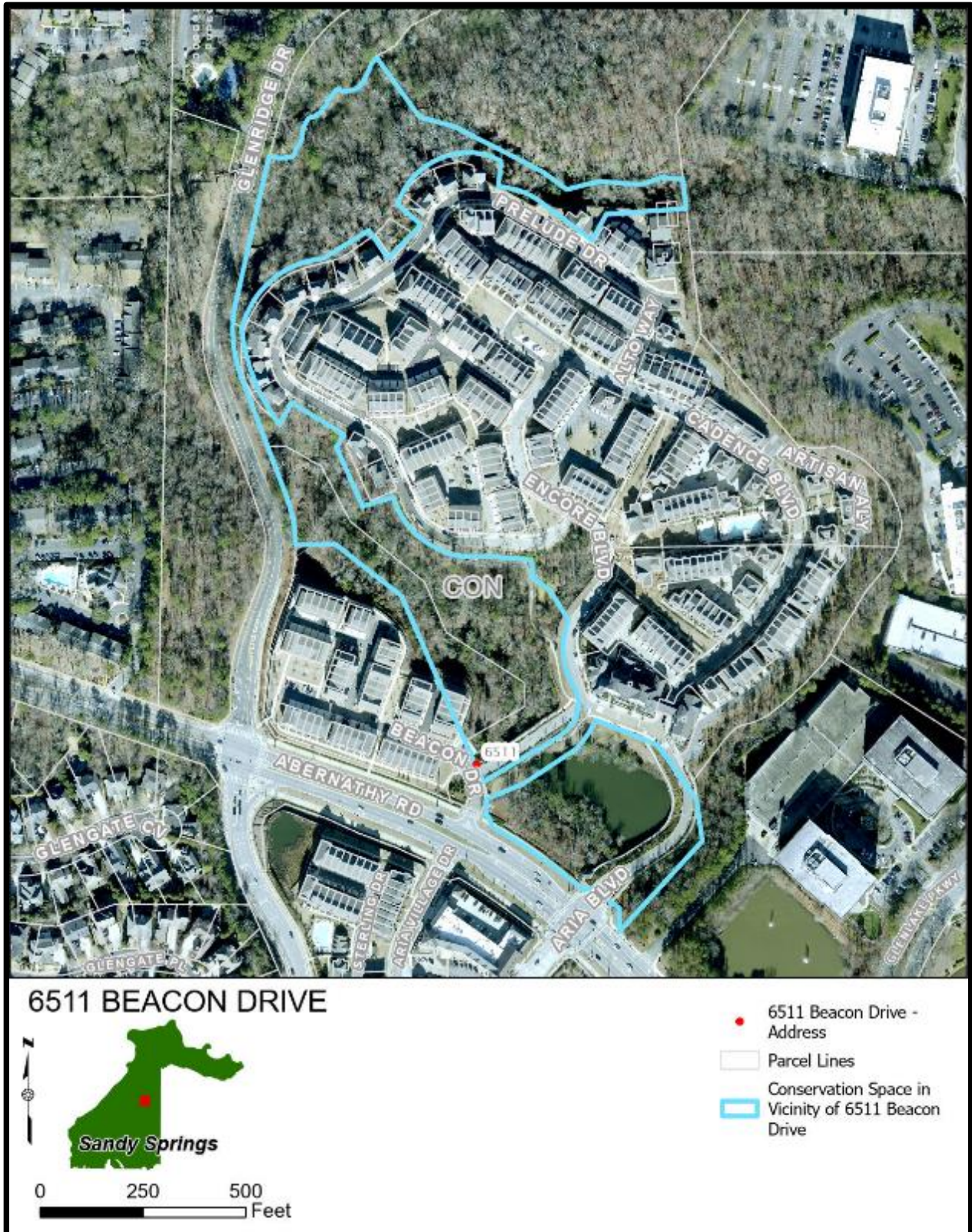
CHARACTER AREA MAP



ZONING MAP



AERIAL IMAGE



EXISTING DEVELOPMENT

The residential development portion is zoned Perimeter Residential (PR-) and the open space areas as Conservation (CON-). The existing property, which is the subject of this rezoning is a combination of residentially developed neighborhoods and open space areas (green below) and encompass 13 +/- acres. These neighborhoods are referred to as Aria North/Ashton Woods and were developed between 2018 and 2024 and includes a variety of single-family and multi-family housing units, as well as open space, with pedestrian trails and a pond that functions as the community's retention facility. The property is located west of Georgia 400 and north of Abernathy Road, offering both residential living and passive open space.

In April 2015, Ashton Atlanta Residential, LLC submitted a rezoning application that included various concurrent variances for the subject area. The request sought to change the zoning designation from R-2 (Single Family Dwelling District) to MIX (Mixed Use District) to facilitate the development of both single-family and multi-unit homes. The rezoning application was approved in August 2015, subject to several conditions, one of which was the dedication of the "CITY PARK AREA," as indicated below, to the City of Sandy Springs. This Zoning Map Amendment (Rezoning) aims to remove that condition.



Snippet of the 2015 Concept Plan showing the dedicated "City Park Area"

Additional Conditions

- a. Within 60 days of recording of the plat for the first development phase on the north tract, but not later than 24 months after issuance of the Land Disturbance Permit for such phase, the owner/developer shall dedicate by quitclaim deed that portion of the area shown in green on the attached "Glenridge Park Concept Plan" dated 8/13/15 contained within such first phase, improved with trails as described below to the City of Sandy Springs, or their designee, for use as a public park. **Within 60 days of recording of the plat for the second, and final, development phase on the north tract, but not later than 48 months after issuance of the Land Disturbance Permit for the first development phase on the north tract, the owner/developer shall similarly dedicate the balance of the property shown in green on the attached Plan.** The total amount of property to be transferred will be generally in the size and configuration shown on the attached "Glenridge Park Concept Plan" dated 8/13/15, but it is acknowledged that the final size and location of the property will be determined by the plat recorded for the final development phase of the north

Page 5 of 8

tract. Such dedication shall be subject to an easement in favor of the owner/developer for construction, maintenance, repair or replacement of any of the project infrastructure within the public park area, and the owner/developer shall have a continuing duty to maintain, repair or replace such infrastructure, exclusive of the pervious trails or other infrastructure or improvements related solely to the park. At the time of dedication, the owner/developer shall have constructed (a) a pervious trail system within the public park area and connecting to the public sidewalk along the Glenridge Drive frontage of the north tract, generally as shown on the attached plan; and (b) an amenity package around the Feature Pond which will include walking paths, landscaping and seating areas. The trail system will provide for a connection at the property line common to the development and the UPS property to a trail system to be developed on the UPS property. Following construction, the City of Sandy Springs shall be responsible for maintenance, repair and replacement of the pervious trails West of the Feature Pond and any other infrastructure or improvements related solely to the park. Dedication of the public park shall not reduce the total density allowed pursuant to these conditions, nor shall any setbacks, buffers or landscape strips be imposed by the creation and dedication of the public park. Dedication of the public park shall not relieve the owner/developer of any obligation to install sidewalks and streetscapes as otherwise required by the zoning conditions or ordinance.

Snippet of approved rezoning condition emphasizing dedication - See attached Approval Letter for entire conditions.



Existing sidewalk path that circumnavigates the pond/stormwater management facility.



Image of existing pond facing Abernathy Road



Image of existing pond/stormwater management facility, standing on Aria Boulevard

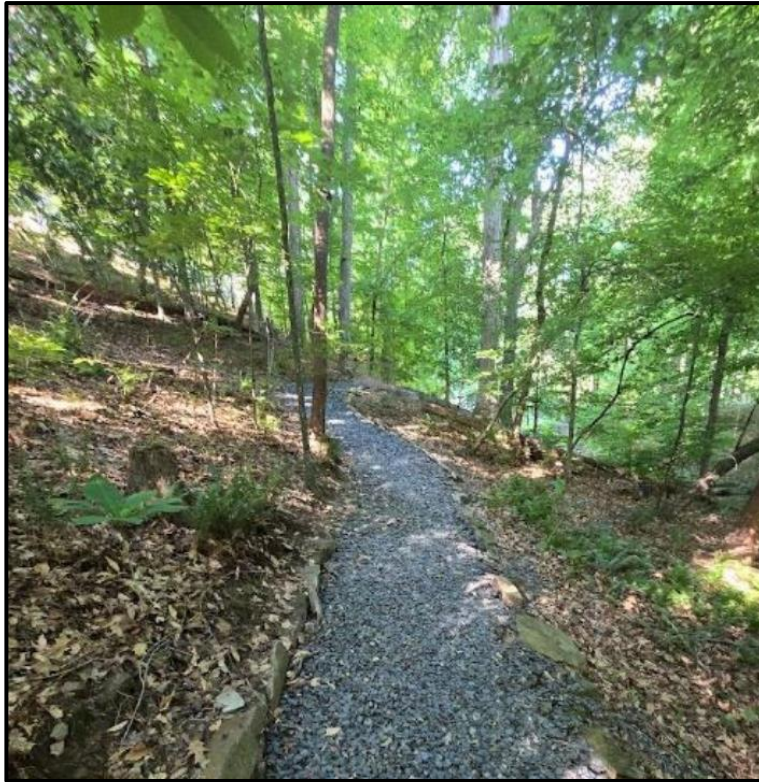


Image of a slate chip trail on site

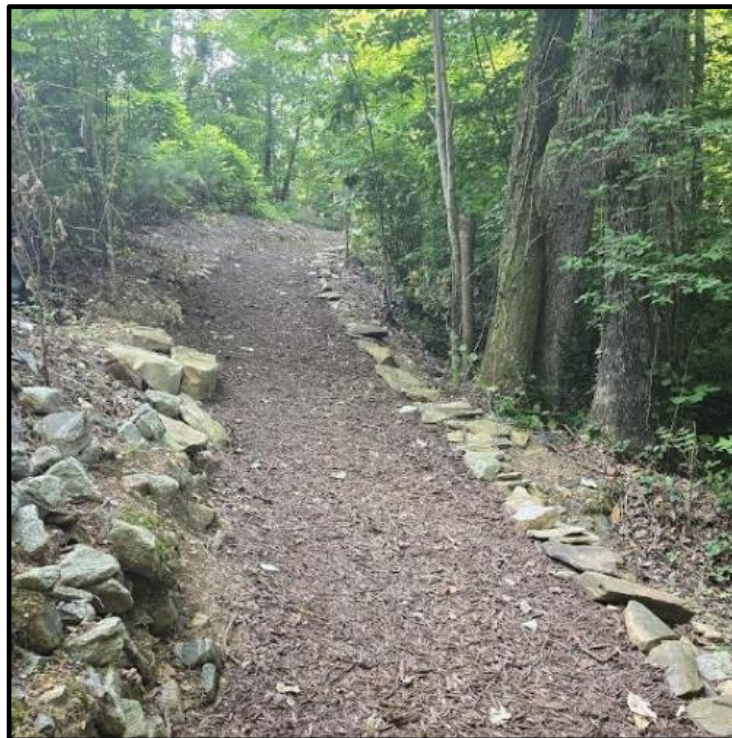


Image of a wood mulch trail on site

ZONING MAP AMENDMENT (REZONING) CONSIDERATIONS

Per Sec. 11.3.6.C. of the Development Code, the following list of approval criteria for a Zoning Map Amendment (Rezoning) provides guidance for making decisions on approval:

1. *The Zoning Map Amendment corrects an error or meets the challenge of some changing condition, trend or fact.*

Finding: The proposed Zoning Map Amendment does not correct an error or meet the challenge of some changing condition, trend or fact. Conservation (CON-) zoning district is intended for land, designated as permanent conservation, passive park or other open space. The current use of the land, which includes several trail segments and water features, aligns with and supports this zoning classification. This Zoning Map Amendment only seeks to delete a previous condition.

2. *The Zoning Map Amendment substantially conforms with the Comprehensive Plan.*

Finding: The proposed Zoning Map Amendment aligns closely with the goals of The Next Ten Comprehensive Plan, which emphasizes the importance of green spaces, natural systems, and sustainability. One of the key priorities of this plan is to preserve the city's forested character and protect its natural resources, ensuring that these areas remain an essential part of the community's landscape and environmental well-being.

By removing the previous condition this amendment would directly support the vision set forth by The Next Ten Comprehensive Plan. In doing so, the amendment helps to maintain the balance between development and conservation, which is a central theme of the Next Ten.

3. *The Zoning Map Amendment substantially conforms with the stated purpose and intent of this Development Code.*

Finding: The proposed Zoning Map Amendment does conform with the stated purpose and intent of the Development Code. The stated intent of the Development Code is, "to balance conservation and development" which the proposed Zoning Map Amendment does. The Aria North/Ashton Woods development intertwines both residential areas and open spaces, creating a blend of living and natural environments. The Aria North/Ashton Woods development integrates residential uses with open spaces to foster connectivity between the built environment and natural landscapes, supporting sustainable community living.

4. *The Zoning Map Amendment will reinforce the existing or planned character of the area.*

Finding: The proposed Zoning Map Amendment consists of removing a condition of zoning, which removes the requirement to formally dedicate the 13 acres of open space to the City. The existing zoning and character area are not affected by this Zoning Map Amendment request -the only change is that this land will not be dedicated to the city as a park.

5. The subject property is appropriate for the development allowed in the proposed district and the use and development of adjacent properties.

Finding: The subject property, which is already developed, is suitable for the uses permitted within the existing zoning district.

6. There are substantial reasons why the property must not be used according to the existing zoning.

Finding: It is Staff's view that there are no substantial reasons for why the property must not be used according to the existing zoning. The proposal only changes the ownership of the OPEN SPACE AREAS (13 +/- acres) and not the zoning designation.

7. There is a need for the proposed use at the proposed location.

Finding: The proposed use, as passive open space, will remain the same. The proposal only changes the ownership of the open space areas (13 +/- acres) and not the zoning designation.

8. 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: Staff does not anticipate changes in the ability of the City and other service providers to provide sufficient public facilities and services, or any lapses in maintaining sufficient levels of services to existing development.

9. The Zoning Map Amendment will not significantly impact the natural environment, including air, water, noise, stormwater management, wildlife and vegetation.

Finding: Staff does not foresee any negative impacts on the natural environment resulting from the proposal. Furthermore, the proposed change in ownership does not alter this assessment.

10. The Zoning Map Amendment will not have a significant adverse impact on property in the vicinity of the subject property.

Finding: As mentioned previously, changing the ownership will not have a significant adverse impact on the property in the vicinity of the subject property. This change will enable management to effectively oversee and maintain the water facilities and trail segments, thereby contributing to the enhancement of the area's overall quality and recreational appeal.

COMMENTS FROM OTHER PARTIES

Sandy Springs Public Works:

No comment provided.

Sandy Springs Transportation Engineer:

No comment provided.

Sandy Springs City Engineer:

No comment provided.

Sandy Springs Site Division:

No comment provided.

Sandy Springs Chief Environmental Compliance Officer:

No comment provided.

Sandy Springs Arborist:

No comment provided.

Sandy Springs Sustainability Manager:

No comment provided.

Sandy Springs Building Official:

No comment provided.

Sandy Springs Fire Marshal:

No comment provided.

Sandy Springs Economic Development:

No comment provided.

Sandy Springs Recreation & Parks:

No comment provided.

Fulton County Schools:

No comment provided.

Fulton County Public Services and Utilities:

No comment provided.

PUBLIC PARTICIPATION

Community Meeting I

For the Community Meeting I there were approximately 28 attendees, including the Applicant's team and community members, on July 9, 2024, held both in person and virtually. Topics discussed included the history of the trails and financial impact to the Aria community.

Community Meeting II

For the Community Meeting II there were approximately 15 attendees, including the Applicant team, community members, on July 29, 2024, held both in person and virtually. Topics discussed included the zoning process and history of the existing development.

Correspondence Received

At the time of this draft, there were one public comment in opposition.

DEPARTMENT OF COMMUNITY DEVELOPMENT RECOMMENDATION

Following review, and based on the findings, Staff recommends **Approval with Conditions of Zoning Map Amendment RZ24-0002** request for a Zoning Map Amendment (Rezoning) of **6511 Beacon Drive** from CON- to CON- to remove the following condition:

1. Within 60 days of recording of the plat for the first development phase on the north tract, but not later than 24 months after issuance of the Land Disturbance Permit for such phase, the owner/developer shall dedicate by quitclaim deed that portion of the area shown in green on the attached "Glenridge Park Concept Plan" dated 8/13/15 contained within such first phase, improved with trails as described below to the City of Sandy Springs, or their designee, for use as a public park. Within 60 days of recording of the plat for the second, and final, development phase on the north tract, but not later than 48 months after issuance of the Land Disturbance Permit for the first development phase on the north tract, the owner/developer shall similarly dedicate the balance of the property shown in green on the attached Plan. The total amount of property to be transferred will be generally in the size and configuration shown on the attached "Glenridge Park Concept Plan" dated 8/13/15, but it is acknowledged that the final size and location of the property will be determined by the plat recorded for the final development phase of the north tract. Such dedication shall be subject to an easement in favor of the owner/developer for construction, maintenance, repair or replacement of any of the project infrastructure within the public park area, and the owner/developer shall have a continuing duty to maintain, repair or replace such infrastructure, exclusive of the pervious trails or other infrastructure or improvements related solely to the park. At the time of dedication, the owner/developer shall have constructed (a) a pervious trail system within the public park area and connecting to the public sidewalk along the Glenridge Drive frontage of the north tract, generally as shown on the attached plan; and (b) an amenity package around the Feature Pond which will include walking paths, landscaping and seating areas. The trail system will provide for a connection at the property line common to the development and the UPS property to a trail system to be developed on the UPS property. Following construction, the City of Sandy Springs shall be responsible for maintenance, repair and replacement of the pervious trails West of the Feature Pond and any other infrastructure or improvements related solely to the park. Dedication of the public park shall not reduce the total density allowed pursuant to these conditions, nor shall any setbacks, buffers or landscape strips be imposed by the creation and dedication of the public park. Dedication of the public park shall not relieve the owner/developer of any obligation to install sidewalks and streetscapes as otherwise required by the zoning conditions or ordinance.



Natural surface trails condition report

Aria development by Ashton Woods

Sandy Springs, GA

Commissioned by Sandy Springs Parks & Recreation

June 2024

Aaron Steele

President – Tailored Trails LLC



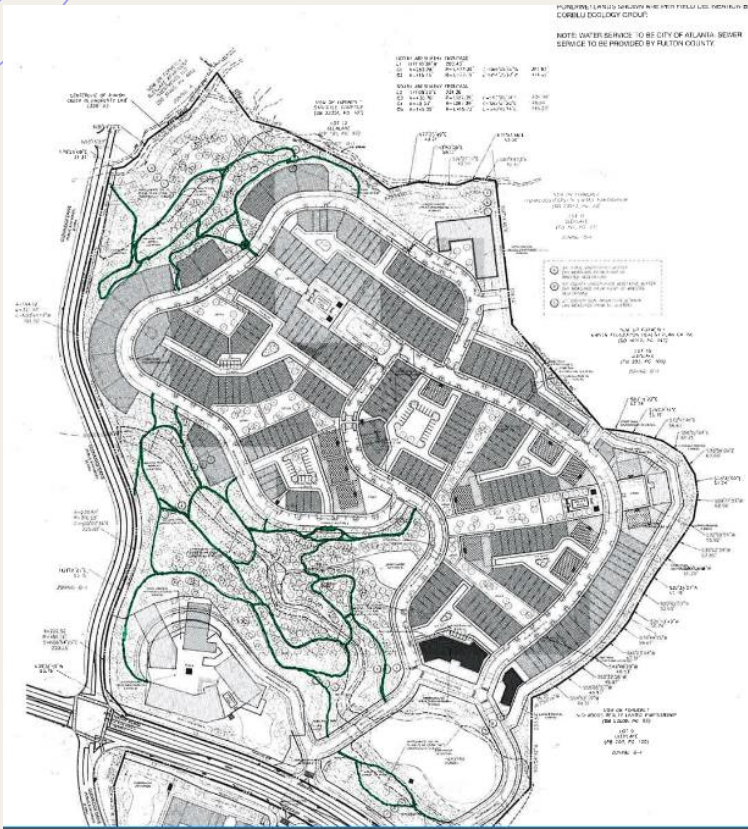
Intro & Background⁺

At the city's request, we recently walked all of the trails that had been constructed to date and the viability and value to the city as a recreation amenity as proposed by Ashton Woods during the zoning process. The following report is the result of our site visits and understanding of the evolution of the project.

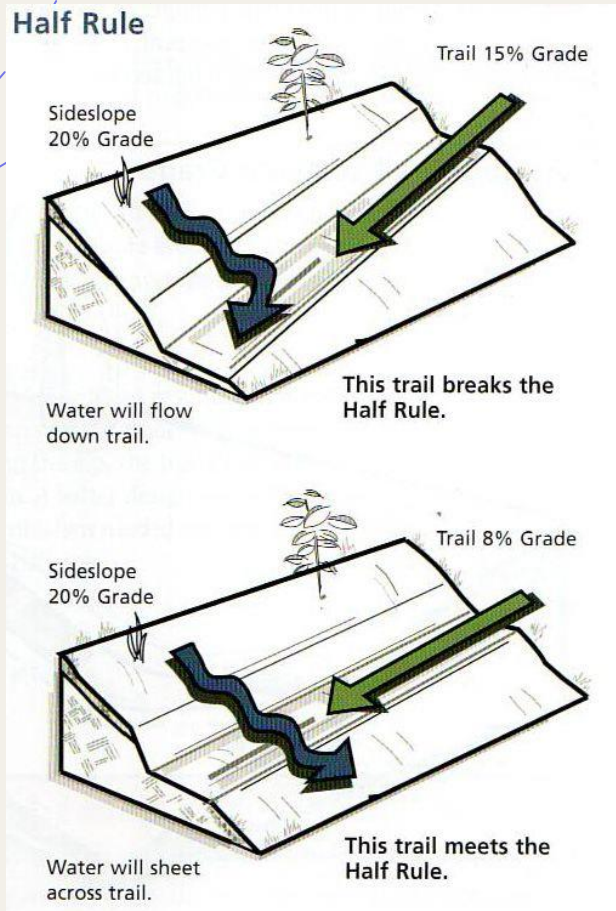
The initial plan submitted to the city zoning board shows an expansive network of trails in three distinct areas: Adjacent to Abernathy Rd on the South side of the pond, the woods between Glenridge Dr and Prelude Dr, and finally on the North end of the development off Glenridge just above March creek. While we weren't provided with the original plans to know who designed these trails, it appears that they were intended to fit into the site to work with the terrain and create a network of trail loops and options for both the residents, but also the neighbors and the general public once the trails had been turned over to the city.

Proposed vs. Actual

The map on the left shows what was originally proposed, and the extent of what the original designers thought they could include. The center and right photo are a mostly accurate representation of what was actually construction by Ashton Woods.



Existing Trails & The Half Rule



While a portion of the Northernmost and Southernmost trails are at least 50% of the original plan, but the center section is far less, and provides very little access or recreational value. This reduction is only one of the issues we discovered while walking the trails and we will explore further in this report.

The first and possibly biggest issue is that while the trails appear to have been designed by a landscape architect, there was little consideration given to standard trail design standards. This resulted in many of the trails having extremely steep slope that is unsustainable, even with standard trail construction methods to reduce the possibility of erosion.

Typically, when designing a trail, it is wise to follow this rule as well as other techniques to ensure that the trails will last and be easy to maintain. Below are some pictures of the trails as constructed demonstrating how steep they were, and how they will become very difficult to maintain.



Existing Trails: Extremely Steep Grades

The three pictures are representative of trails in all three of the main zones as shown in the as built map provided by the developer. In each instance, there are trails that exceed 20% of incline and some that are as much as 35%+. While they are not required to be ADA compliant by any means, it's typically desirable to stay under 10% when possible.

Bridges

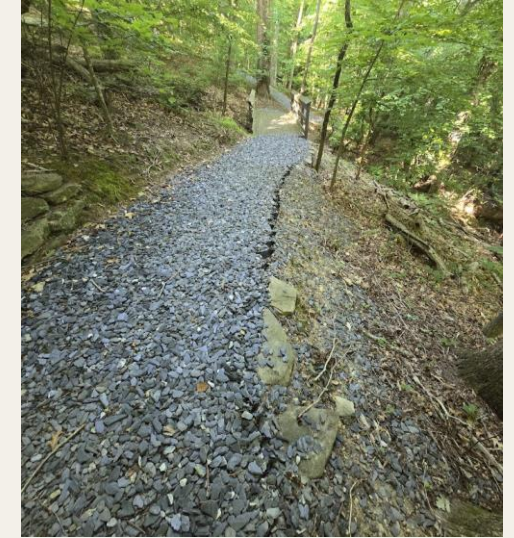
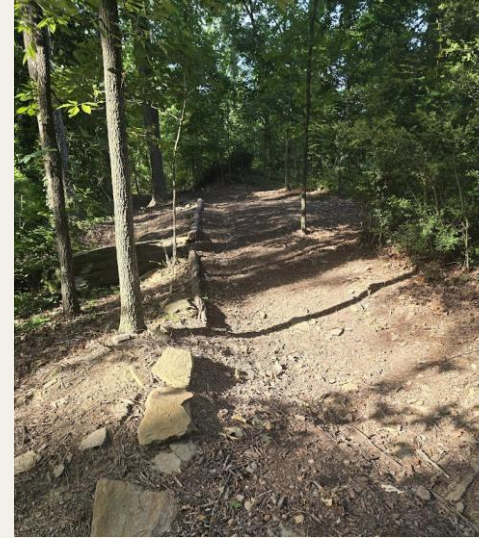
While there are only four timber structures on the project, their construction is concerning from a long term perspective. First and foremost, the primary support stringers appear to be non exterior rated LVL engineered beams. These are common for interior use, but are not treated for the weather and exposure, and you can see signs of rot and decay after a relatively short time. In addition, the decking has been double stacked with no gaps. This will hold the moisture and accelerate the timeline of necessary replacement.



Trail Surfacing & Edging

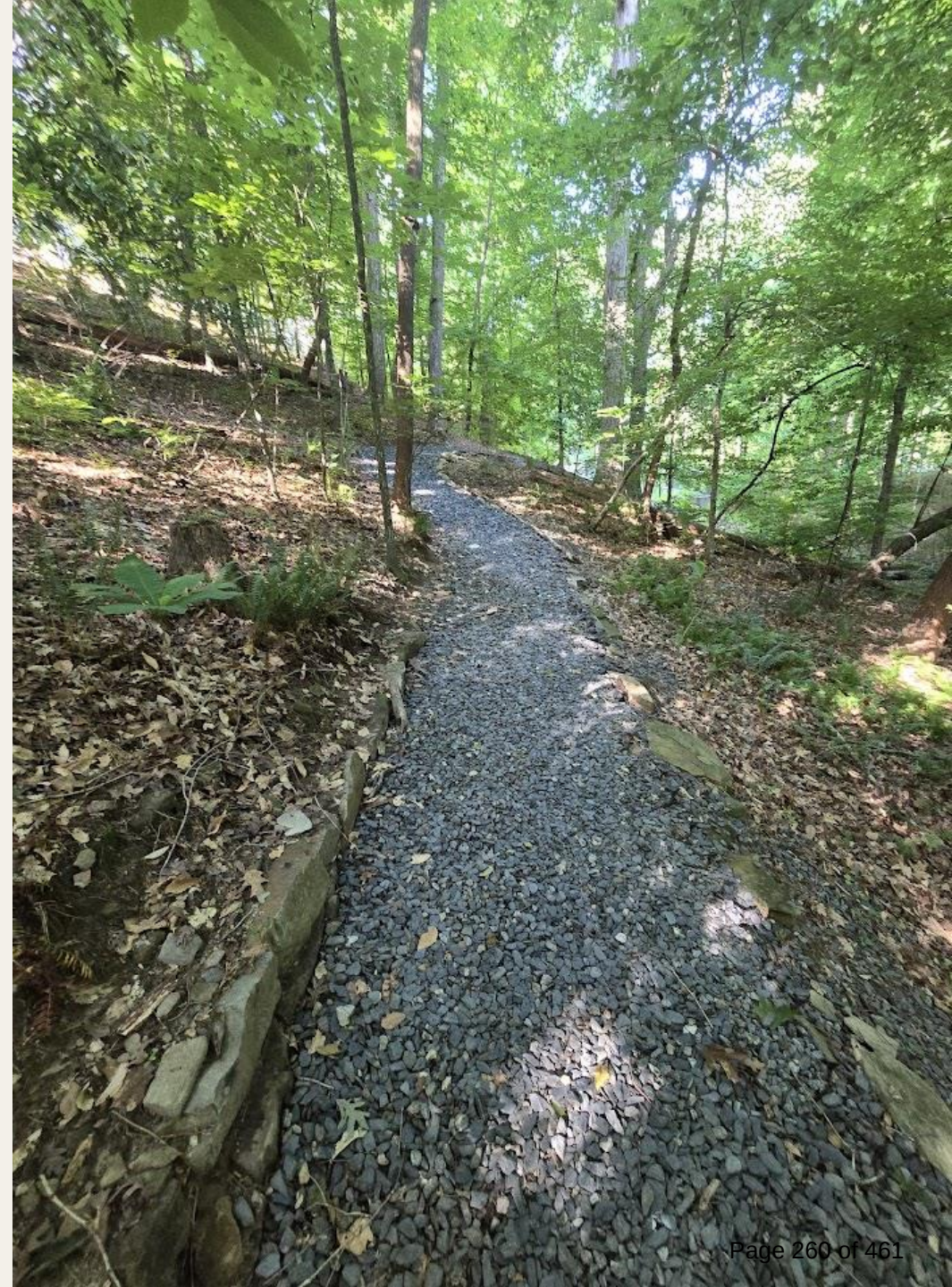
Each of the trail segments has a different style and type of trail surfacing material. Large slate chips, wood mulch, and compacted dirt. Compacted earth and slate are good choices when the trail has a proper grade, but they can need constant maintenance in their current state. Mulch is never a preferred solution as it holds moisture and decomposes, leaving the trail soft and susceptible to holding water and erosion. While it's not mandatory for all of the trails to have the same style, it's odd in such a small space for everything to feel so disjointed.

There is also a myriad of different edging types from random stone, logs and even the use of geo grid. We typically advise to not use edging unless the trail is in a landscaped area such as a mowed lawn.



Summary

After a thorough review of the site and the intended uses of this property, it is our conclusion that it would not be in the city's best interest to accept ownership and liability for the trails as constructed at the Aria development. There is essentially no public parking, the trails are disjointed and offer minimal recreation opportunities, and the way they were constructed do not follow typical trail construction standards. We recommend that these trails remain in the care and ownership of Ashton Woods, or the controlling HOA/POA that handle the property. It would seem to have little recreational value for the public, while encumbering the city with a significant maintenance burden.



Williams presents \$2.5M to the Boys and Girls Club

By Alex Amos
aamos@mdjonline.com

John H. Harland Boys and Girls Club Innovation & Expression Studio students and staff members gathered together on Sept. 3 to witness Georgia 5th District Congresswoman Nikema Williams sign and distribute two checks totaling \$2.5 Million to the Boys and Girls Club of Metro Atlanta and the Boys and Girls Club of America.

The first \$500,000 donation will be allocated to the Boys and Girls Club of Metro Atlanta to fund new passenger buses. These buses will be used to transport children to field trips, college and job site visits, and regular club meetings.

The remaining \$2 million will be contributed to the Boys & Girls Clubs of America to bolster a child safety initiative. This initiative is dedicated to enhancing abuse prevention and safeguarding children across the country through Boys & Girls Clubs with improvements such as controlled door access to club buildings, new cameras to monitor potential threats, and new exterior fencing.

“It’s really affirming to have our congressional leader mark dollars specifically for Boys and Girls Clubs,” President and CEO of the Boys and Girls Club of Metro Atlanta David Jernigan said. “It speaks to the brand and the solid reputation that we have in our community with the fact that she would be will-

ing to get behind our movement.”

After the presentation, Congresswoman Williams spent time interacting with the club members, engaging them in conversations about their aspirations and future goals. The club members also received the opportunity to give Williams a tour of the John H. Harland Boys and Girls Club building.

“It’s about investing in the future of this country and the next generation,” Williams said. “All of the decisions that we make as leaders impact their future and that’s why I’m so invested in this work because I know every dollar that we spend investing in the Boys and Girls Club in Metro Atlanta and across the country means a brighter future for everyone.”



Alex Amos

On Sept. 3, Congresswoman Nikema Williams spoke to the Boys and Girls Club of Metro Atlanta at the John H. Harland Boys and Girls Club: The Innovation & Expression Studio building, discussing each club member’s aspirations for the future.

Haynes and Boone expands Charlotte team with first trial partner

By Brenda Sapino
Jeffreys
Law.com

Haynes and Boone has added a litigation practice to its finance-focused Charlotte, North Carolina, office, hiring King & Spalding trial and global disputes partner Chelsea Corey, who handles high-stakes commercial litigation.

“We’ve always wanted an

office that provides all of the services required in a city like Charlotte, and in the financial world it’s helpful to have litigators in the office,” said Justin Riess, managing partner of the Charlotte office.

Over time, Riess said, “we’d like to have a nice team of litigators here, maybe five, maybe 10.”

Corey joined Haynes and Boone on Tuesday, Sept. 3

as a partner in the litigation group. She handles commercial litigation, including bankruptcy, securities and accountant liability matters, and has represented clients in the financial services, accounting and energy industries.

“Everything they are building in the Charlotte office of Haynes [and] Boone is really exciting. It mirrors the growth of the city of Charlotte,” she said.

She declined to identify her clients, but said many are financial institutions and auditor clients, similar in profile to Haynes and Boone clients, and she is ex-

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DAILY REPORT

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cited about the opportunity to cross-sell to those clients.

“The momentum that they have is really a plus for my career and the strong Dallas and Texas roots are helpful for some of the energy clients as well,” she said.

Like Riess, Corey expects

organic growth of the litigation practice in Charlotte over the next year or two.

Among major litigation matters, Corey recently was on the team that won a \$16 billion judgment for Petersen Energia Inversora and Petersen Energia in a U.S. District Court for the Southern District of New York suit asserting expropriation claims against Argentina.

She also represented Darwin Deason, Xerox’s third-largest shareholder, in blocking a change-of-control transaction with Fuji, and defended Elan Corp., an Irish pharmaceutical com-

pany, against a hostile tender offer from Royalty Pharma, according to information from Haynes and Boone.

Leslie Thorne, Haynes and Boone litigation department chair, said in a news release that Corey’s track record in commercial litigation and her deep ties to North Carolina make her a “perfect fit” for expanding the Charlotte office.

Haynes and Boone opened its Charlotte office, now at 23 lawyers, in 2019.

A spokesperson for King & Spalding provided this statement on Corey’s departure: “We wish her well.”

SANDY SPRINGS NOTICE OF ZONING MAP AMENDMENT (REZONING)	
Petition Number:	RZ24-0002
Petitioner:	Ashton Woods Aria, LLC
Property Location:	6700 Cadence Boulevard, 6511 Beacon Drive, and Formerly 600 Abernathy Road
Request:	Zoning Map Amendment (Rezoning) from CON and PK to CON and PK.
Public Hearing:	Planning Commission October 16, 2024, 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-streamed at www.sandyspringsga.gov/stream . For instructions on how to provide public comment during Public Hearing, please visit http://spr.gs/publiccomment .

Revival of A Raisin in the Sun to debut Sept. 11

By Rachel Kellogg
rkellogg@neighbornewspapers.com

Theatrical Outfit and Dominion Entertainment Group will present a revival of Lorraine Hansberry’s A Raisin in the Sun from Sept. 11 to Sept. 29 at Theatrical Outfit in Downtown Atlanta.

The production will feature an all-star Atlanta cast, including Cynthia Barker as Ruth Younger, Jen Harper as Lena Younger, Marlon Andrew Burnley as Joseph Asagai, Aleigha Burt as Beneatha Younger, Anthony Goolsby as Bobo, Doyle Reynolds as Karl Linder, Stephen Rufin as George Murchison, Shamar Hill

as Travis Younger and Amari Cheatom as Walter Lee Younger.

The revival will be directed by Robert John Connor, with scenic design by Moriah and Isabel Curley-Clay, costume design by Deondre’ Cumberbatch, and lighting design by Mike Wood.

The play, first performed in 1959, tells the story of the Younger family as they grapple with the death of the family patriarch and with deciding how to use the life insurance payout.

This new co-production of A Raisin in the Sun explores themes of race, class, and the American dream.

“A Raisin in the Sun is one of my all-

time favorite American plays, and working with the team at Dominion Entertainment is going to ensure a stunning revival with an all-star Atlanta cast,” Theatrical Outfit Artistic Director Matt Torney said in a statement. “The core of our programming is creating a home for Atlanta artists to make their best work, right in the heart of our city, and this season will be jam packed with amazing Atlanta talent and stories that resonate with our community.”

Theatrical Outfit is at 84 Luckie Street in Atlanta.

Tickets for the production are available at dominionent.org.

Atlanta accused of polluting Chattahoochee River in lawsuit

By Dave Williams
Capitol Beat News Service

ATLANTA — The environmental advocacy group Chattahoochee Riverkeeper filed a federal lawsuit Friday charging the city of Atlanta with polluting the river.

The suit follows a letter Chattahoochee Riverkeeper sent in July notifying city officials that they would have 60 days to stop discharging illegal levels of pollution from the R.M. Clayton Water Reclamation Center or face legal action.

R.M. Clayton is Atlanta’s largest wastewater treatment facility, receiving millions of gallons of the city’s wastewater every day. The facility has been illegally discharging pollutants — including chemicals and harmful levels of bacteria — into the river in violation of both its wastewater discharge permit and the federal Clean Water Act, the suit alleges.

Chattahoochee Riverkeeper notified the city and the state Environmental Protection Division (EPD) last March that R.M. Clayton was discharging large amounts of E. coli and other pollutants into the river, threatening public health, wildlife, and the river’s ecosystem.

City officials initially attributed the facility’s failure to both heavy rainfall and mul-

tiple discharges of illicit substances. However, an inspection by the EPD revealed a state of disrepair at the facility, with problems at all stages of wastewater treatment as well as numerous safety hazards.

“The city of Atlanta knows that the R.M. Clayton facility is failing and poses a serious threat to the health of the Chattahoochee River and all the people and wildlife who depend on it,” said Jason Ulseth, Chattahoochee Riverkeeper’s executive director. “Yet the city has allowed operational and maintenance failures at the facility to compound over time, failing to follow through on even the most basic equipment repairs.”

“For months, the city has failed to alleviate very real public health and environmental concerns at the R.M. Clayton facility,” added Hutton Brown, a senior attorney with the Southern Environmental Law Center, which represents Chattahoochee Riverkeeper in the lawsuit. “Because Atlanta’s leadership did not step up and show they’re serious about fixing this problem, we had no choice but to step in and ask the court to hold them accountable.”

The suit seeks an injunction to prohibit ongoing violations of the city’s wastewater permit, as well as civil penalties, attorney’s fees and costs.

Sandy Springs Performing Arts Center to host the creator of ‘Sex and the City’

By Skyler Heath
sheath@mdjonline.com

Candace Bushnell, the best selling-novelist and creator of “Sex and the City,” is coming to Sandy Springs this fall.

Bushnell, the real-life Carrie Bradshaw, is bringing her “True Tales of Sex, Success and Sex and the City” show to the Sandy Springs Performing Arts Center on Saturday, Oct. 5.

Author of the “Sex and the City” column for the New York Observer, Bushnell’s popular column inspired the HBO series of the same name, which aired from 1998 to 2004. The series led to two films and a miniseries, “And Just Like That,” which is currently filming its third season, set to debut in 2025 on Max.

During her onstage memoir, Bushnell will share her remarkable stories of fashion, literature and relationships, while

pouring cosmos in Manolos.

Tickets for “True Tales of Sex, Success and Sex and the City” start at \$41 plus applicable fees and can be purchased online.

In celebration of the show, a special pop-up event will also be hosted exclusively for members of the Sandy Springs Performing Arts Center on Sept. 18 at 6 p.m. at City-Bar. & Café. Members will have the opportunity to purchase tickets to Candace Bushnell’s Oct. 5 show during the pop-up event, with the first 30 members to sign up enjoying a meet-and-greet with Bushnell on the night of the performance.

The evening will feature delectable bites and a selection of Cosmopolitan cocktails, with members helping to choose the signature Cosmo for the show night.

Annual performing arts center memberships start at \$500. For more information, visit CitySprings.org website.

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JIM R MILLER PARK
MARIETTA, GA

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Sept. 19-29, 2024

PAY ONE PRICE Rides

THURS, SEPT. 19 - \$25

FRI, SEPT. 20 - \$30

SAT, SEPT. 21 - \$35
SOLD TILL 5:00PM (GOOD TO CLOSE)

SUN, SEPT. 22 - \$30

MON, SEPT. 23 - \$25

TUES, SEPT. 24 - \$25

WED, SEPT. 25 - \$25

THURS, SEPT. 26 - \$25

FRI, SEPT. 27 - \$30

SAT, SEPT. 28 - \$35
SOLD TILL 5:00PM (GOOD TO CLOSE)

SUN, SEPT. 29 - \$30

(ALL PRICES ARE PER DAY AND PER PERSON, DOES NOT INCLUDE ADMISSION)

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RECEIVED
6/5/2024
LSW



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Case No.: **RZ24-0002**
Planner's initials: **LSW**

PROJECT INFORMATION SHEET

PROPERTY	Address(es): 6615 Glenridge Dr.	
	Parcel Tax ID(s): 17 0034 LLB120	
	Total acreage: 15	Council District: 4
	Current zoning: CON/PR	Current use: Conservation/PR
	Character Area: Perimeter	Mixed Use

APPLICATION	Purpose of the Application: Rezoning - Amend condition in 201501168	
	Check all that apply:	
	☒ Zoning Map Amendment (Rezoning)	☐ Conditional Use Permit
	Detailed request:	
	To remove Amend zoning condition "Additional Condition a" to remove the requirement that Ashton Woods dedicate this parcel to the City and replace with the attached draft.	
	Petitioner: Ashton Woods	
Petitioner's address: 3820 Mansell Rd, Suite 300 Alpharetta, GA 30022		
Phone: [REDACTED] Email: GREG.HASTY@ASHTONWOODS.COM		

OWNER	Property owner: Same	
	Owner's address:	
	Phone: GH-404-557-9781 Email: GREG.HASTY@ASHTONWOODS.COM	
	Signature (authorizing initiation of the process): [Signature]	
	If the property is under contract, provide a copy of the contract	

- TO BE FILLED OUT BY P&Z STAFF -

Pre-Application Meeting date: 5/31/2024	Anticipated Application date: 7/19/2024
CMI date, time, and location: 7/9/2024	
ADDITIONAL INFORMATION NEEDED:	
SUBMITTAL ITEMS WAIVED BY DIRECTOR:	



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Case No.: _____
Planner's initials: _____

APPLICATION FORM

APPLICATION	Purpose of the Application: <u>Amend condition "Additional Condition a" of zoning case 201501168</u>	
	Check all that apply: ☒ Zoning Map Amendment (Rezoning) ☐ Conditional Use Permit	
	Detailed request:	
	<u>Remove in its entirety condition "Additional Condition a", in regards to the Glenridge Park Concept Plan and replace with the attached proposed replacement language for the "Additional Condition a".</u>	
COMMUNITY MEETING I REPORT	Date and location of CMI: [REDACTED]	
	Beginning time: [REDACTED]	End time: [REDACTED]
	Summary of concerns discussed:	
	Does the Application address the concerns discussed at the CMI? ☐ Yes ☐ No	
Explain:		

- 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):	

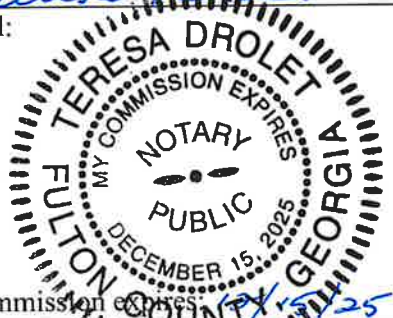


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AUTHORIZATION FORM – PART I

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: <u>AW ARIA, LLC</u>	Sworn and subscribed before me this
Address: <u>3820 MANSELL RD.</u> <u>SUITE 300</u>	<u>31st</u> th day of <u>May</u> 20 <u>24</u>
City, State, Zip Code: <u>ALPHARETTA, GA. 30022</u>	Notary public: <u>Teresa Drolet</u>
Email address: <u>GREG.HASTY@ASHTONWOODS.COM</u>	Seal:
Phone number: <u>404-557-9781</u>	
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 (<i>attach a copy of the contract</i>); or ☐ He/she has an option to purchase the subject property (<i>attach a copy of the contract</i>); or ☐ He/she has an estate of years which permits the Applicant to apply (<i>attach a copy of the lease</i>)	
Applicant's name:	Sworn and subscribed before me this _____ th day of _____ 20____ Notary public: Seal: Commission expires:
Company name:	
Address:	
City, State, Zip Code:	
Email address:	
Phone number:	
Applicant's signature:	



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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: GREGORY D. HASTY

Signature: *Gregory D. Hasty*

Date: 5/2/24

Note: Each party involved in the Application must sign an individual copy of this form.

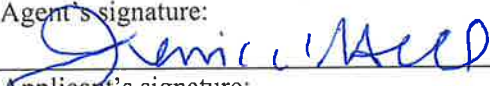


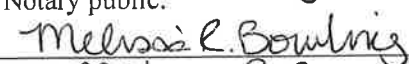
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AUTHORIZATION FORM – PART II

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: Jessica Hill
Company: Troutman Pepper Hamilton Sanders LLP
Address: 600 Peachtree Street, NE, Suite 3000,
City, State, Zip Code: Atlanta, GA 30308
Email address: jessica.hill@troutman.com
Phone number: (404) 885-3925
Agent's signature: 
Applicant's signature:

Sworn and subscribed before me this
30 th day of May 20 24
Notary public: 
Seal: Melissa R. Bowling

Commission expires: 1/26/25



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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:

N/A

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: Jessica Hill for Troutman Pepper Hamilton Sanders, LLP

Signature:

Jessica Hill

Date:

5/30/24

Note: Each party involved in the Application must sign an individual copy of this form.

Zoning Impact Analysis

The property was rezoned in 2015 (Zoning Case #210501168) and the proposed amendment to "Additional Condition a" will not impact or change the Official Zoning Map.

This Zoning Map Amendment seeks to correct an error as well as a changing condition that occurred with this development. The feature pond mentioned in the conditions is a detention pond that existed prior to the rezoning approval. The City is unable to accept a dedication of the area including the pond because the private homeowners' association must be responsible for the maintenance of the facility.

Further, the trails and land set aside as a conservation area were not able to be built to current City Park Trail standards, due to the intense topography, wetlands and streams traversing the western portion of the development.



City of Sandy Springs
Attn: Community Development
1 Galambos Way
Sandy Springs, Georgia 30328

RE: Letter of Intent for Zoning Map Amendment to Amend Zoning Condition
6615 Glenridge Drive (Parcel ID 17 0034 LL0120)

To Whom It May Concern:

This application requests to amend the zoning conditions from the 2015 approval of City of Sandy Springs rezoning application #201501168 to delete “Additional Conditions a.” Enclosed in this application is a copy of the approval letter for the application that includes the impacted condition.

The development of the property commenced in May of 2016 and has continued in several phases over the course of eight years. The development on the property includes mix of 368 Townhome, Condo, and Single-Family Units which are 100% sold and occupied.

The condition requested for deletion generally required improvement and dedication to the City of Sandy Springs a portion of the site for use as a public park to include a pervious trail system and an amenity package around an existing pond on the property. Through the course of the multi-phase development, the scope and location of the trail system and amenity package were modified to respond to site constraints.

Ashton Woods partnered closely with the City of Sandy Springs throughout the development of Aria as well as construction of the park area for dedication. Construction of the park area was delayed by infrastructure improvements by Ashton Woods, the City of Sandy Springs, and Fulton Co. such as the Abernathy Rd Improvements, Glenridge Rd. Culvert Improvement, and the Fulton County Sewer Main Relocation. Schedules between both the City and Ashton Woods were consistently communicated during the process. Upon completion of a section of the park area, Ashton Woods, the City of Sandy Springs, and the Sandy Springs Conservancy walked the completed pervious trails to demonstrate the topo and explain changes due to site constraints. The City of Sandy Springs and Ashton Woods conducted a final walk sometime around October of 2023 and started preparing exhibits for dedication of the park area in February of 2024. During the examination of these exhibits, questions and concerns were brought to the table by the City of Sandy Springs, including the following:

- The existing pond had always served as detention for the Glenn Property
- The change in grade in which the trail traverses
- The lack of public parking to serve a city park



After significant discussion with the Community Development department, we have determined a modification to the zoning conditions to delete "Additional Conditions a" would be in the best interests of all parties. We appreciate your consideration of this request.

Very Truly Yours

A handwritten signature in blue ink, appearing to read 'Greg Hasty', written over the printed name.

Greg Hasty
VP of Land Development
Ashton Woods



August 21, 2015

Morris Manning & Martin LLP
3343 Peachtree Road, Suite 1600
Atlanta, Georgia 30326

Attn: Carl Westmoreland, Esq.

Subject: **Approval of Rezoning Application #201501168 – 6615 and 6565 Glenridge Drive (Parcel ID #170034LL0120, #170035LL0608, #170035LL0237, and #170035LL0913)**

Dear Mr. Westmoreland:

Please be advised, the City of Sandy Springs Mayor and City Council approved the rezoning of properties owned by CGM Management, LLC at 6615 and 6565 Glenridge Drive, Sandy Springs, Georgia (Parcel ID #170034LL0120, #170035LL0608, #170035LL0237, and #170035LL0913) at their regularly scheduled meeting on August 18, 2015. Rezoning petition 201501168 was approved to rezone from R-2 (Single Family Dwelling District)) to MIX (Mixed Use District) conditional with concurrent Use Permits for increased building heights, and concurrent variances subject to the following conditions:

Zoning

1. To the owners' agreement to restrict the use of the subject property as follows and the rezoning shall be subject to the following conditions, which shall apply to the entire Project in the aggregate:
 - a. For sale residential uses, including detached homes, townhomes and condominiums at a maximum density of 8.25 units per acre in the aggregate or 625 units, whichever is less.
 - b. Multifamily residential apartment use at a maximum density of 355 units. There shall be no multifamily residential apartment use on the north side of Abernathy Road.
 - c. Office and associated accessory uses at a maximum density of 6,028 square feet per acre or 456,600 square feet, whichever is less.
 - d. The attached and detached townhomes shall have a maximum building height of 50 feet.
 - e. Commercial uses (consisting of neighborhood commercial uses with a mix of retail, restaurant and personal services uses) at a maximum density of 501.64 square feet per acre or 38,000 square feet, whichever is less. Commercial uses on the north side of Abernathy Road shall not exceed an aggregate of 8,000 square feet.
 - f. The following uses are prohibited: Church, Temple or Other Place of Worship; Funeral Home; Group Residence/Shelter; Nursing Home/Hospice; Personal Care Home/Assisted Living; Rooming House; Boarding House; and Stadium.

2. To the owner's agreement to abide by the following:
 - a. To the site plan received by the Department of Community Development on July 2, 2015. Said site plan is conceptual and must meet or exceed the requirements of the Zoning Ordinance, the Development Ordinance, and these conditions prior to the approval of any Land Disturbance Permit, except as otherwise expressly modified by these conditions or any concurrent use permit or variance.
3. To the owner's agreement to provide the following project development standards:
 - a. The minimum design standards are:
 - i. Minimum Yards:
 1. Exterior Project: The front, side and rear yards along the exterior Project boundaries shall be 20 feet.
 2. Interior Project: The front, side and rear setbacks for the townhomes will be zero feet. The detached single family lots shall have a minimum 5 foot side yard setback and a minimum 10 foot rear yard setback.
 - ii. Minimum heated floor area per dwelling unit:
 1. Apartment and condominium: 700 SF
 2. Townhome, detached and attached: 1,500 SF
 - b. At least 30% of the property (inclusive of the park area) shall be maintained as greenspace.
 - c. The owner/developer shall not be required to move any existing transmission poles on the north side of Abernathy Road.
 - d. Proposed Street and streetscape design shall be consistent with the proposed thoroughfare sections identified on Sheet 2 of the site plan received by the Department of Community Development on July 2, 2015 subject to approval of Public Works. Roadway sections shall include curb and gutter per Section 103-79 of the development ordinance.
 - e. Direct pedestrian and bicycle access shall be provided to public street frontages from internal development streets at intervals of 300 to 500 feet.
 - f. The proposed east-west street between Glenridge Drive and Barfield Road shall be designed to public street standards and shall not be gated from Glenridge Drive eastward to the western property line of the Mercedes property. All property owners, residents and employees on the southern tract shall have access to both the public and private portions of the street.

- g. Accommodate future inter-parcel access on the north tract at the northern and eastern property line to provide for future connection to Glenlake Parkway or Glenridge Drive and on the south tract at the southern property line.
- h. Developments shall provide bicycle parking based on use type.
- i. Site shall comply with condition of the Georgia Regional Transportation Authority notice of Decision for DRI #2492, Attachment A:

Attachment A – General Conditions

General Conditions for GRTA Notice of Decision: Development Intensity and Use

- Provide a mixture of residential and non-residential uses.

Road Connectivity

- Provide a direct road connection between Glenridge Drive and Barfield Road.
- Provide road connectivity between all site access points on each of the north and south parcels.
- Provide a stub-out on the north tract at the eastern property line to allow for a future connection to Glenlake Drive.
- Provide a stub-out on the south tract at the southern property line to allow for a future connection to the south.

Access Management

- Site Driveways #1 North and South are limited to right-in/right-out access only.
- A maximum of 1 full movement intersection along Abernathy Road is allowed.
- Internal intersections must begin at a minimum of 100' from Abernathy Road, except Site Driveway #1 North to accommodate stream buffer requirements.

Pedestrian and Bicycle Facilities

- Provide sidewalks along all road frontages.
- Provide direct pedestrian connections between all uses.
- Provide sidewalks on both sides of all internal roads, except alleyways and the external loop road on the north parcel.
- Provide bike racks at all retail, office, and multi-family building entrances.

Roadway Improvements to the GRTA Notice of Decision

The following are to be completed by full build out of Phase I of the ORI:

Glenridge Drive at Abernathy Road

- Provide an additional northbound left turn lane on Glenridge Drive.
- Provide a southbound right turn lane on Glenridge Drive.

Abernathy Road at Northern Site Driveway #2/ Southern Site Driveway #2

- Provide a traffic signal, if and when warranted.
- Provide a dedicated westbound left turn lane along Abernathy Road.
- Provide a dedicated eastbound left turn lane along Abernathy Road.
- Provide a westbound right turn lane along Abernathy Road.
- Provide an eastbound right turn lane along Abernathy Road.

Glenridge Drive at Southern Site Driveway #4

- Provide a southbound dedicated left turn lane along Glenridge Drive.
- Provide a northbound right turn lane along Glenridge Drive.

Barfield Road at Southern Site Driveway #5

- Provide a northbound dedicated left turn lane along Barfield Road.

- Provide a southbound right turn lane along Barfield Road.

Concurrent Variances

1. Section 4.23.1.B to eliminate the 50' rear zoning buffer required along the southern portion of the south tract abutting the A district and replace it with a 10 foot landscape.
2. Section 12B.4 to modify the streetscape required on Glenridge Drive to reduce the 2' planting strip for a portion of the roadway frontage. The streetscape on Glenridge Drive may be adjusted as requested, with the 2' planting strip to be reduced (and potentially eliminated) for approximately 400 feet commencing approximately 750 feet from the northwest right of way intersection of Glenridge Drive and Abernathy Road and continuing north along said right of way to a point that is approximately 1,150 feet from such intersection.
3. Section 33.26.E(2) to increase the number of allowable wall signs for the Mercedes Benz USA office building from two to four.
4. Section 33.26.E(1) to allow a total of eleven (11) monument signs for the Project as identified on the site plan.
5. Section 12.B.9.B.1.a of the Suburban District Standards to eliminate the requirement for individual floors within the proposed office buildings to be delineated as the building will have an external glass curtain wall.
6. Section 12.B.9.D.2 to allow a steel gate at the loading dock for the office building located between the office building(s) and the parking deck,
7. Section 12.B.9.D.3.c to eliminate the requirement for a decorative parapet or cornice along the flat roof of the office buildings,
8. Section 18.4.4.c to allow the office building parking deck to have a difference exterior finish than the glass office building(s). Sections 12.B.9.B.1.a, 12.B.9.D.2, 12.B.9.D.3.c and 18.4.4.c shall not be applicable to the Phase I or Phase II office buildings to be developed on the Project.
9. Section 103-76: The minimum design speed may be reduced from 25 mph to 10 mph for alleys and 25 mph to 20 mph for internal streets.
10. Chapter 103 Article XI: Alleys will not be designed to the public street standards per Section 103. Instead, Alleys will be designed to AASHTO standards for a 10 mph speed limit, with a minimum 30 foot easement and a 16 foot pavement width provided that if an alley is needed for fire access, the alley will have at least a 34 foot easement with a minimum 20 foot pavement width.
11. Section 103-72(c): Residential units or lots served by an alley with alternative fire access shall not be required to have public or private road access.
12. Section 103-73(a) and 103-77(a): The minimum 80 degree angle requirement shall not be required at either intersection along the portion of the road located to the north of the existing

pond on the North Site. Both intersections shall to be 3-way stop controlled in all directions and meet requirements of Section 103-77(g).

13. Section 103-73(c)(5): The required 25' residential driveway depth shall be reduced to allow residential driveways to either be (i) 7' or less in depth (as measured from the edge of the alley or back of curb) or (ii) 18' or greater in depth (as measured from the edge of alley, back of curb or edge of sidewalk, as applicable).
14. Section 103-73(h)(2)(a): The owner/developer shall extend the westbound deceleration right turn lane on Abernathy Road at proposed signalized entrance to radius return of the adjacent driveway. The requirements of Section 103-73(h)(2)(a) shall not apply to the proposed westbound deceleration lane at the proposed traffic signal due to existing driveway proximity.
15. Section 103-73(k): Internal private roadway spacing per Table 11.4-10 shall be reduced to 150'. Internal private alleys shall be excluded from this Section.
16. Section 103-75(b)(8) Easement miters shall be eliminated on internal Project intersections.
17. Section 103-77(f): Internal street intersections shall meet sight distance and sight triangles per AASHTO standards for 20 mph design speed (stop controls may be used to reduce this requirement). This shall apply to alley intersections with internal private streets as well.

Use Permit

1. The buildings including condominiums and multifamily residential apartments, including any vertically integrated commercial uses, shall have a maximum height of 90 feet (6 stories).
2. The Phase I office building shall have a maximum building height of 64 feet (3 stories), exclusive of the clerestory/light monitor.
3. The Phase II office building shall have a maximum building height of 130 feet (9 stories).

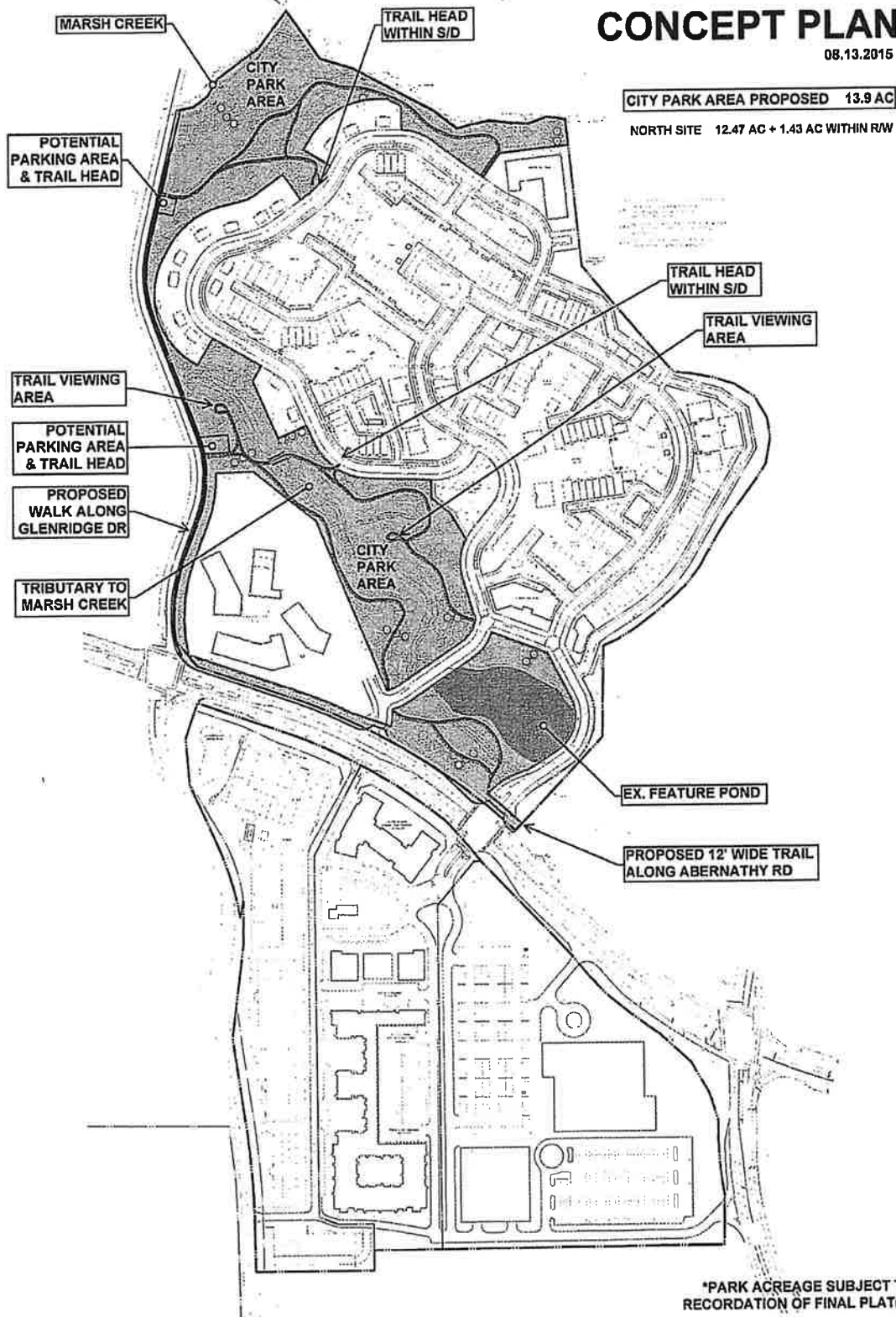
Additional Conditions

- a. Within 60 days of recording of the plat for the first development phase on the north tract, but not later than 24 months after issuance of the Land Disturbance Permit for such phase, the owner/developer shall dedicate by quitclaim deed that portion of the area shown in green on the attached "Glenridge Park Concept Plan" dated 8/13/15 contained within such first phase, improved with trails as described below to the City of Sandy Springs, or their designee, for use as a public park. **Within 60 days of recording of the plat for the second, and final, development phase on the north tract, but not later than 48 months after issuance of the Land Disturbance Permit for the first development phase on the north tract, the owner/developer shall similarly dedicate the balance of the property shown in green on the attached Plan.** The total amount of property to be transferred will be generally in the size and configuration shown on the attached "Glenridge Park Concept Plan" dated 8/13/15, but it is acknowledged that the final size and location of the property will be determined by the plat recorded for the final development phase of the north

tract. Such dedication shall be subject to an easement in favor of the owner/developer for construction, maintenance, repair or replacement of any of the project infrastructure within the public park area, and the owner/developer shall have a continuing duty to maintain, repair or replace such infrastructure, exclusive of the pervious trails or other infrastructure or improvements related solely to the park. At the time of dedication, the owner/developer shall have constructed (a) a pervious trail system within the public park area and connecting to the public sidewalk along the Glenridge Drive frontage of the north tract, generally as shown on the attached plan; and (b) an amenity package around the Feature Pond which will include walking paths, landscaping and seating areas. The trail system will provide for a connection at the property line common to the development and the UPS property to a trail system to be developed on the UPS property. Following construction, the City of Sandy Springs shall be responsible for maintenance, repair and replacement of the pervious trails West of the Feature Pond and any other infrastructure or improvements related solely to the park. Dedication of the public park shall not reduce the total density allowed pursuant to these conditions, nor shall any setbacks, buffers or landscape strips be imposed by the creation and dedication of the public park. Dedication of the public park shall not relieve the owner/developer of any obligation to install sidewalks and streetscapes as otherwise required by the zoning conditions or ordinance.

GLENRIDGE PARK CONCEPT PLAN

08.13.2015



- b. Construction traffic access to and from the South Tract shall be prohibited from traversing Spalding Drive between Dalrymple Road and Roswell Road, and on Glenridge Drive between Spalding Drive and Glenlake Parkway and Barfield Road.
- c. That the multi-purpose path along Abernathy Road be constructed at the outermost portion of the right of way in anticipation of the widening of Abernathy.
- d. The apartment building on the Southern Tract shall be served by structured parking for at least 90% of its required parking. The apartments that wrap the structured parking shall be higher than the structured parking to prohibit views of the deck in the sides wrapped.
- e. No building permit shall be issued for the Phase II office building until the earlier of the completion of the I-285 at SRR 400 Interchange Reconstruction and Collector Distributor project, or January 1, 2022.
- f. Silva Cells shall be used for tree planting and stormwater management when appropriate and practical as agreed by the developer and the COSS Director of Community Development.
- g. The connector road from Glenridge to Barfield shall be constructed to public road standards and shall be dedicated to the public for the portion from Glenridge to the western property line of the Mercedes USA parcel. From the Mercedes property line to Barfield may be a private road but will be available for use by all property owners and residents of the southern tract of this development.
- h. Applicant shall provide for a landscape easement along Glenridge Drive averaging 35 feet in width as measured from the back of curb on Glenridge Drive. The landscape easement area shall be maintained by the Homeowners Association. Understory tree growth may be removed to construct path and trails, but the over-story tree canopy (measuring 10 feet or higher) will be preserved.
- i. Applicant will provide to the City up to \$60,000 in funding to provide projects developed and approved by the City working in partnership with the neighborhood. This funding shall constitute the required contribution from the neighborhood.

If it is necessary to submit plans for any permits associated with this property, please submit a copy of this letter as an attachment.

Please call me at (770) 730-5600 if you have any questions.

Sincerely,


Joseph Cooley AICP JD RLA
Manager of Planning and Zoning

Certification of Approval	
I hereby certify that the subject case was approved by the Mayor and City Council of the City of Sandy Springs with the associated conditions on the above stated hearing date.	
 Michael Casey City Clerk	8/27/2015 Date

Jessica L. Hill
D 404.885.3925
jessica.hill@troutman.com

September 16, 2024

City of Sandy Springs
Attn: Community Development
1 Galambos Way
Sandy Springs, Georgia 30328
Attn: LaQuita Williams

RE: Zoning Map Amendment
6511 Beacon Drive RZ24-002

Dear LaQuita,

Please amend the above captioned Map Amendment application with the following enclosed items:

- Exhibit showing the 2015 Concept Plan and the As Built Trail Improvements; and
- Letter from Sandy Springs dated February 17, 2017 providing an administrative modification of the condition requiring the trail improvements.

Thank you.

Sincerely,



Jessica L. Hill

GLENRIDGE PARK
CONCEPT PLAN

08.13.2015

CITY PARK AREA PROPOSED 13.9 AC

NORTH SITE 12.47 AC + 1.43 AC WITHIN R/W

CONCEPT TRAIL SUMMARY

TOTAL LENGTH PROPOSED WALKING TRAILS = 4,712 L.F.

- 1 25' STATE UNDISTURBED BUFFER (AS MEASURED FROM POINT OF INTEREST - VEGETATION)
- 2 50' COUNTY UNDISTURBED VEGETATIVE BUFFER (AS MEASURED FROM POINT OF INTEREST - VEGETATION)
- 3 25' COUNTY NON-IMPERVIOUS SETBACK (AS MEASURED FROM 50' BUFFER)

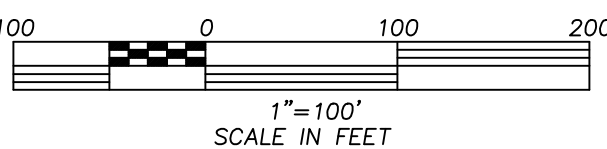
TRAIL HEAD
WITHIN S/D

TRAIL VIEWING
AREA

EX. FEATURE POND

6' CONC. SIDEWALK
ALONG GLENRIDGE DRIVE

PROPOSED 12' WIDE TRAIL
ALONG ABERNATHY RD



GLENRIDGE / ARIA PARK
AS-BUILT PLAN

TOTAL PARK AREA=
12.842± ACRES

AS-BUILT TRAIL SUMMARY

TOTAL LENGTH INSTALLED WALKING TRAILS = 3,538 L.F.



EXHIBIT OF:
ARIA NORTH, PARK AREA
LOCATED IN LAND LOTS 34 AND 35
17th DISTRICT
CITY OF SANDY SPRINGS
CULTON COUNTY, GEORGIA
SEPTEMBER 6, 2024

G U N N E Y
S U R V E Y
141 Railroad Street, Suite 106
Canton, Georgia 30114
www.gunnysurvey.com
678.860.7592
Gunnay, L.P. 00033 - General Land Surveyors, LLC

DRAWN BY: KGD
CHECKED BY: AWG

PROJECT NO. 14068

SHEET OF
1 1



SANDY SPRINGS

GEORGIA

February 17, 2017

Mr. Carl Westmoreland
Attorney
1600 Atlanta Financial Center
3343 Peachtree Road, NE
Atlanta, Georgia 30326

RE: Rezoning Application 201501168
6615 and 6565 Glenridge Drive

Dear Mr. Westmoreland:

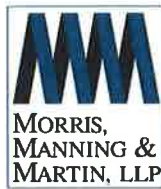
Please accept this letter as **approval** of your request for an administrative modification to Additional Conditions a., of the Approval for the Rezoning Application #201501168, for properties located at 6615 and 6565 Glenridge Drive. The request for an administrative modification detailed in your request letter dated January 20, 2017, and depicted in Exhibit A, Park Concept Plan, has been granted per the changes outlined in your letter. Execution of this letter, attached hereto, serves as the approval that the condition has been administratively modified.

If you should have further questions or concerns related to this matter, please contact our offices at (770) 730-5600.

Sincerely,
Michelle Alexander 
Director of Community Development


Ginger Sottile
Planning and Zoning Manager

MAA/GS/vc



January 20, 2017

Carl E. Westmoreland
404-504-7799
cwestmoreland@mmmlaw.com
www.mmmlaw.com

VIA EMAIL

Michelle Alexander
Community Development Director
City of Sandy Springs
7840 Roswell Road, Building 500
Sandy Springs, GA 30350

Re: Rezoning Application #201501168 – 6615 and 6565 Glenridge Drive

Dear Michelle:

Please accept this letter as a request for an administrative amendment of one of the conditions imposed by City Council in connection with the above rezoning case. Additional condition a., reproduced below, requires that a park area be developed and dedicated to the City in accordance with the attached park concept plan (attached as Exhibit A to this letter) and consistent with the schedule and improvements contained in the condition.

- a. Within 60 days of recording of the plat for the first development phase on the north tract, but not later than 24 months after issuance of the Land Disturbance Permit for such phase, the owner/developer shall dedicate by quitclaim deed that portion of the area shown in green on the attached "Glenridge Park Concept Plan" dated 8/13/15 contained within such first phase, improved with trails as described below to the City of Sandy Springs, or their designee, for use as a public park. **Within 60 days of recording of the plat for the second, and final, development phase on the north tract, but not later than 48 months after issuance of the Land Disturbance Permit for the first development phase on the north tract, the owner/developer shall similarly dedicate the balance of the property shown in green on the attached Plan.** The total amount of property to be transferred will be generally in the size and configuration shown on the attached "Glenridge Park Concept Plan" dated 8/13/15, but it is acknowledged that the final size and location of the property will be determined by the plat recorded for the final development phase of the north tract. Such dedication shall be subject to an easement in favor of the owner/developer for construction, maintenance, repair or replacement of any of

the project infrastructure within the public park area, and the owner/developer shall have a continuing duty to maintain, repair or replace such infrastructure, exclusive of the pervious trails or other infrastructure or improvements related solely to the park. At the time of dedication, the owner/developer shall have constructed (a) a pervious trail system within the public park area and connecting to the public sidewalk along the Glenridge Drive frontage of the north tract, generally as shown on the attached plan; and (b) an amenity package around the Feature Pond which will include walking paths, landscaping and seating areas. The trail system will provide for a connection at the property line common to the development and the UPS property to a trail system to be developed on the UPS property. Following construction, the City of Sandy Springs shall be responsible for maintenance, repair and replacement of the pervious trails West of the Feature Pond and any other infrastructure or improvements related solely to the park. Dedication of the public park shall not reduce the total density allowed pursuant to these conditions, nor shall any setbacks, buffers or landscape strips be imposed by the creation and dedication of the public park. Dedication of the public park shall not relieve the owner/developer of any obligation to install sidewalks and streetscapes as otherwise required by the zoning conditions or ordinance.

At the time of approval of the application, no phasing lines or plan existed for development of the site. I have attached the current phasing plan (Exhibit B hereto), consistent with the ongoing and proposed development of the property. Compliance with the schedule in the existing condition would result in a dedication of a minimal amount of the park which would be unusable as it would be within the ongoing construction site.

The outside day for dedication of the entire park as contained the above condition is 48 months after issuance of the Land Disturbance Permit for the first phase of the development, which occurred on October 15, 2016. The developer does not intend to extend such deadline but simply to allow the entire park with the improvements as specified in the above condition to be dedicated by October 15, 2020. The developer also proposes, as a part of the new condition to specify a time by which a plan for the park to be dedicated including all trails and improvements will be submitted to the City. The proposed condition is as follows:

- a. **Not later than 48 months after issuance of the Land Disturbance Permit for the first development phase on the north tract, which occurred on October 15, 2016, the owner/developer shall dedicate the area shown on the attached "Glenridge Park Concept Plan" dated 8/13/15. The owner/developer will deliver to the City a plan indicating the configuration and improvements of the park area not**

later than 2/1/20 in order to allow review, prosecution of any required variances and issuance of any permits needed to complete the work as contemplated herein, as revised to meet the requirements of City ordinances. The total amount of property to be transferred will be generally in the size and configuration shown on the attached "Glenridge Park Concept Plan" dated 8/13/15, but it is acknowledged that the final size and location of the property will be determined by the plat recorded for the final development phase of the north tract. Such dedication shall be subject to an easement in favor of the owner/developer for construction, maintenance, repair or replacement of any of the project infrastructure within the public park area, and the owner/developer shall have a continuing duty to maintain, repair or replace such infrastructure, exclusive of the pervious trails or other infrastructure or improvements related solely to the park. At the time of dedication, the owner/developer shall have constructed (a) a pervious trail system within the public park area and connecting to the public sidewalk along the Glenridge Drive frontage of the north tract, generally as shown on the attached plan; and (b) an amenity package around the Feature Pond which will include walking paths, landscaping and seating areas. The trail system will provide for a connection at the property line common to the development and the UPS property to a trail system to be developed on the UPS property. Following construction, the City of Sandy Springs shall be responsible for maintenance, repair and replacement of the pervious trails West of the Feature Pond and any other infrastructure or improvements related solely to the park. Dedication of the public park shall not reduce the total density allowed pursuant to these conditions, nor shall any setbacks, buffers or landscape strips be imposed by the creation and dedication of the public park. Dedication of the public park shall not relieve the owner/developer of any obligation to install sidewalks and streetscapes as otherwise required by the zoning conditions or ordinance.

I hope you will find this clear and consistent with our earlier discussion. Please get back to me with any questions or execute this letter as evidence that the condition has been administratively amended.

Very truly yours,



Carl E. Westmoreland, Jr.

CEW:jsl

cc: Mike Busher

Michelle Alexander
January 20, 2017
Page 4

Sotir Christopher

Acknowledged and agreed in all respects:
City of Sandy Springs, Georgia

By: 
Name: Ginger Sottile
Title: Planning & Zoning Manager
Date: 2/23/17

EXHIBIT A

Park Concept Plan

[See attached]

**GLENRIDGE PARK
CONCEPT PLAN**

06.13.2016

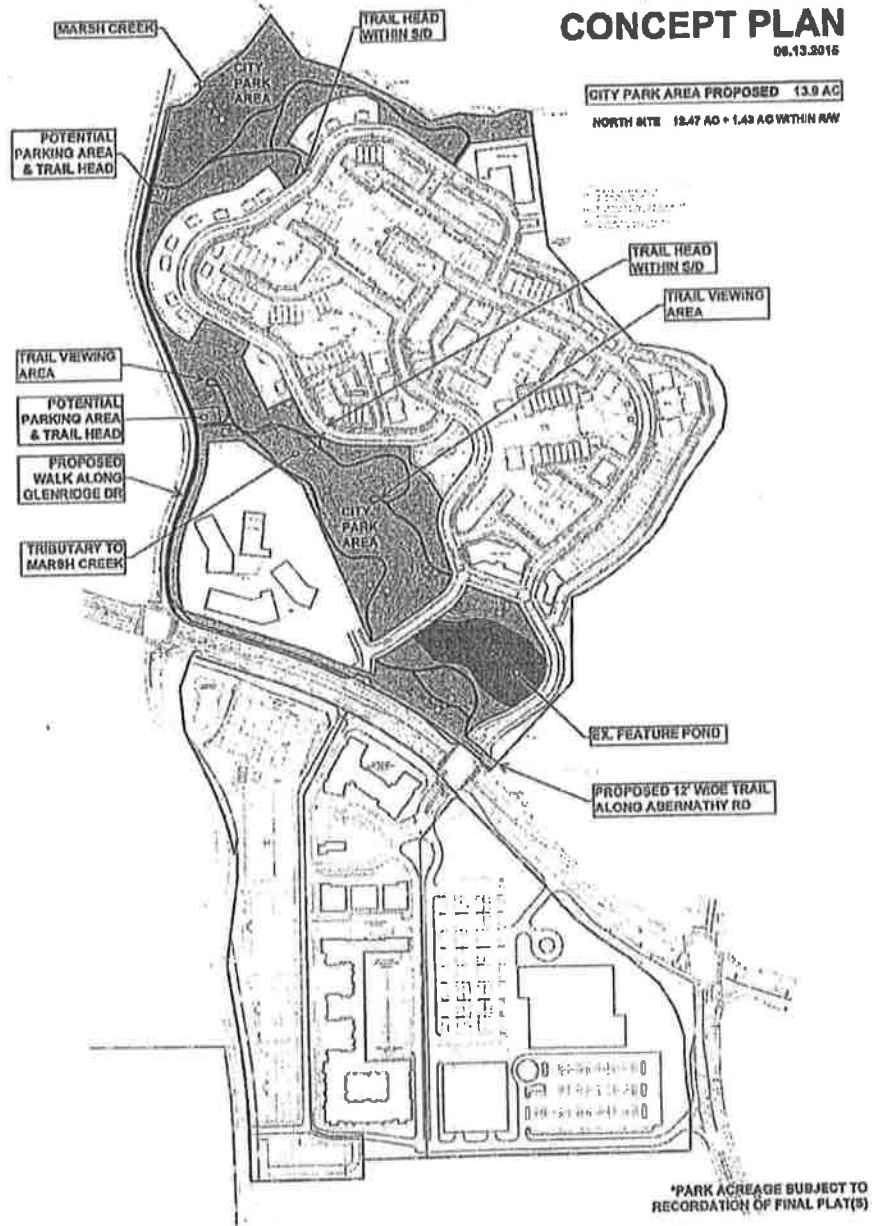
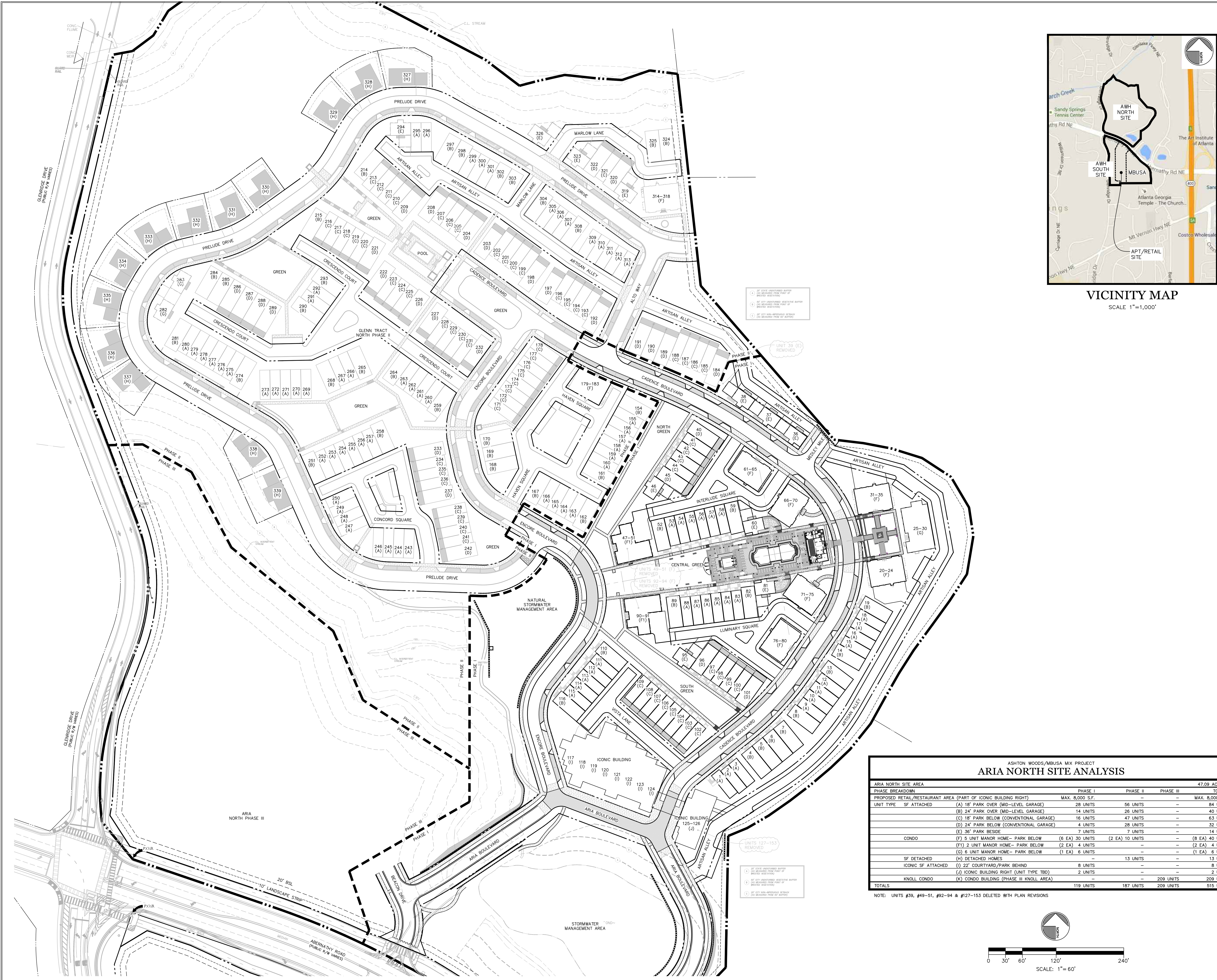


EXHIBIT B

Current Phasing Plan

[See attached]



VICINITY MAP
SCALE 1"=1,000'

CSWCC LEVEL II CERTIFIED
DESIGN PROFESSIONAL #05744
(EXP. 02.17.2018)
280 SETTLEDOWN COURT
ROSSELL, GEORGIA 30075
PHONE 770.331.7303
FAX 678.352.1515

THESE PLANS ARE THE PROPERTY OF CHRISTOPHER PLANNING & ENGINEERING (CP&E). THESE DOCUMENTS MAY NOT BE COPIED, REPRODUCED, USED OR IMPLEMENTED IN ANY WAY, IN PART OR IN WHOLE, WITHOUT THE WRITTEN CONSENT OF CP&E. ALL COMMON LAW RIGHTS OF COPYRIGHT ARE HEREBY SPECIFICALLY RESERVED.

SITE PLAN EXHIBIT
FOR:

ARIA
NORTH SITE
LAND LOT 34
17th DISTRICT
CITY OF SANDY SPRINGS,
FULTON COUNTY, GEORGIA

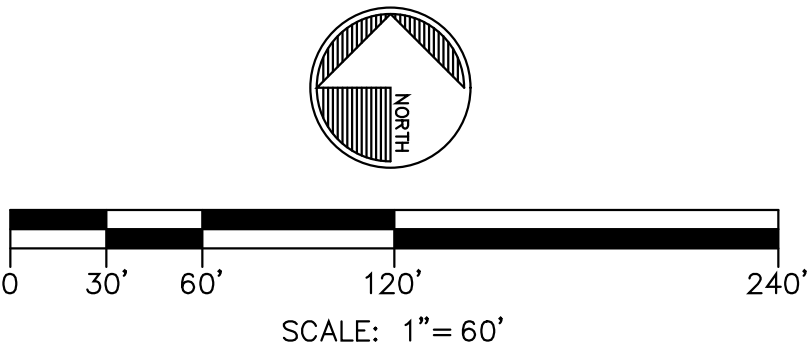
TEMPORARY ADDRESS NORTH TRACT:
740 ABERNATHY ROAD

FOR:
AW
ASHTON WOODS™
ASHTON ATLANTA RESIDENTIAL LLC
3820 MANSELL ROAD
SUITE 300
ALPHARETTA, GEORGIA 30022
PHONE 770.642.6123

REVISIONS		
03.10.2016	FOOTPRINT UPDATE	
07.26.2016	LAYOUT REVISION	
08.03.2016	CLIENT COMMENTS	
10.11.2016	UPDATE FOR ADDRESSING	
11.09.2016	UPDATE FOR PLATTING	
12.27.2016	UPDATE AMENITY	

ASHTON WOODS/MBUSA MIX PROJECT ARIA NORTH SITE ANALYSIS					
ARIA NORTH SITE AREA		47.09 ACRES±			
PHASE BREAKDOWN		PHASE I	PHASE II	PHASE III	TOTALS
PROPOSED RETAIL/RESTAURANT AREA (PART OF ICONIC BUILDING RIGHT)		MAX. 8,000 S.F.			MAX. 8,000 S.F.
UNIT TYPE	(A) 18' PARK OVER (MID-LEVEL GARAGE)	28 UNITS	56 UNITS	—	84 UNITS
	(B) 24' PARK OVER (MID-LEVEL GARAGE)	14 UNITS	26 UNITS	—	40 UNITS
	(C) 18' PARK BELOW (CONVENTIONAL GARAGE)	16 UNITS	47 UNITS	—	63 UNITS
	(D) 24' PARK BELOW (CONVENTIONAL GARAGE)	4 UNITS	28 UNITS	—	32 UNITS
	(E) 36' PARK BESIDE	7 UNITS	7 UNITS	—	14 UNITS
CONDO	(F) 5 UNIT MANOR HOME— PARK BELOW	(6 EA) 30 UNITS	(2 EA) 10 UNITS	—	(8 EA) 40 UNITS
	(F1) 2 UNIT MANOR HOME— PARK BELOW	(2 EA) 4 UNITS	—	—	(2 EA) 4 UNITS
	(G) 6 UNIT MANOR HOME— PARK BELOW	(1 EA) 6 UNITS	—	—	(1 EA) 6 UNITS
SF DETACHED		—	13 UNITS	—	13 UNITS
ICONIC SF ATTACHED		(I) 22' COURTYARD/PARK BEHIND	8 UNITS	—	8 UNITS
(J) ICONIC BUILDING RIGHT (UNIT TYPE TBD)		2 UNITS	—	—	2 UNITS
KNOLL CONDO		(K) CONDO BUILDING (PHASE III KNOLL AREA)	—	209 UNITS	209 UNITS
TOTALS		119 UNITS	187 UNITS	209 UNITS	515 UNITS

NOTE: UNITS #35, #49-51, #92-94 & #127-153 DELETED WITH PLAN REVISIONS



DATE: NOVEMBER 9, 2015
CP&E DRAWING NO: 2014104.10c.dwg

OVERALL SITE PLAN
(NORTH SITE)

SHEET NO. EX.A

Jessica L. Hill
D 404.885.3925
jessica.hill@troutman.com

September 16, 2024

City of Sandy Springs
Attn: Community Development
1 Galambos Way
Sandy Springs, Georgia 30328
Attn: LaQuita Williams

RE: Zoning Map Amendment
6511 Beacon Drive RZ24-002 (the "Application")

Dear LaQuita,

Please add this letter to the file of the Application to preserve the rights of AW Aria, LLC and Ashton Woods (collectively, the "Applicant") in connection with the Application.

Denial of the Application or approval of the Application with conditions unacceptable to the Applicant would be unconstitutional in that it would unreasonably impair and destroy the Applicant's property rights without first paying fair, adequate and just compensation for such rights, in violation of Article I, Section I, Paragraph I of the Constitution of the State of Georgia of 1983, Article I, Section III, Paragraph I of the Constitution of the State of Georgia of 1983, and the Due Process Clause of the Fourteenth Amendment to the Constitution of the United States.

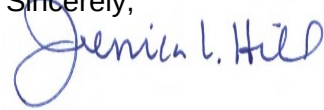
Denial of the Application or approval of the Application with conditions unacceptable to the Applicant would also be unconstitutional, illegal, null and void, constituting a taking of Applicant's property in violation of the Just Compensation Clause of the Fifth Amendment to the Constitution of the United States, Article I, Section I, Paragraph I, and Article I, Section III, Paragraph I of the Constitution of the State of Georgia of 1983, and the Equal Protection and Due Process Clauses of the Fourteenth Amendment to the Constitution of the United States, by denying the Applicant an economically viable use of its land while not substantially advancing legitimate state interests.

Denial of the Application or approval of the Application with conditions unacceptable to the Applicant would constitute an unreasonable and extreme hardship upon the Applicant, without remotely advancing the public health, safety and welfare and would constitute an arbitrary and capricious act by the City of Sandy Springs Mayor and City Council without any rational basis therefore, constituting an abuse of discretion in violation of Article I, Section I, Paragraph I of the Constitution of the State of Georgia of 1983, Article I, Section III, Paragraph I of the Constitution of the State of Georgia of 1983, and the Due Process Clause of the Fourteenth Amendment to the Constitution of the United States.

Denial of the Application or approval of the Application with conditions unacceptable to the Applicant by the City of Sandy Springs Mayor and City Council would also violate the Applicant's rights under the First Amendment to the Constitution of the United States and would unconstitutionally discriminate, in an arbitrary, capricious and unreasonable manner, between the Applicant and owners of other similarly situated properties in the City of Sandy Springs in violation of Article I, Section I, Paragraph II of the Constitution of the State of Georgia of 1983 and the Equal Protection Clause of the Fourteenth Amendment to the Constitution of the United States.

Thank you.

Sincerely,



Jessica L. Hill

With Teams/Call-in option

100

**Online Attendees- Teams Meeting, Aria North Zoning Amendment
7/9/2024, Adjourned 6:47 pm**

1. Tess Drolet
2. Fariba
3. Sharon Korr
4. [REDACTED]
5. Josie/David Beckwith
6. [REDACTED]
7. [REDACTED]
8. Accardi, Carolyn
9. Cristy Toltzis
10. [REDACTED]
11. Stacy Mahr
12. Rachel Britt-Little
13. Liao, Wan-Chun
14. Newton, Kimberly
15. Steve Levetan
16. Kristel Coleman
17. [REDACTED]
18. [REDACTED]
19. [REDACTED]
20. [REDACTED]

Case RZ24-0002 – Community Meeting II
July 29, 2024 at 6 PM at
Sandy Springs City Hall

With Teams/Call-in option

Case RZ24-0002 – Community Meeting II
July 29, 2024 at 6 PM at
Sandy Springs City Hall

With Teams/Call-in option

[illegible]

**Aria North- Sandy Springs City Hall
Zoning Amendment Meeting
Teams Attendees
7/29/2024**

Courtney Feick

Agnes

David Rosenthal

Meredith Daniels-

Brandi Gresham

Helen Hampton

Christy Toltzis-

MEETING SUMMARY – CMI

July 9, 2024

A hybrid in person and virtual meeting was held at 6pm on July 9, 2024 at the Mt. Vernon Presbyterian Upper School located at 510 Mount Vernon Highway. The meeting lasted approximately an hour.

Homeowners within the Aria residential community had several questions about the proposal. First, they wanted to know why the trail improvements were not being dedicated to the City of Sandy Springs as previously planned. Second, they wanted to know when Ashton Woods became aware that the trail improvements were not going to be conveyed to the City of Sandy Springs. Third, they expressed concern regarding the impact on their homeowners' association taking ownership of the trail improvements. Requests were made for information on the financial impact with respect to taxes, insurance, maintenance of the pond and maintenance of the trails and also copies of the pond condition reports, the trail plat and reserve study. All requested documents were provided to the homeowners' association Board.

Additionally two representatives from the Sandy Springs Conservancy spoke regarding the request. Disappointment was expressed that the area would not be conveyed to the City of Sandy Springs and a suggestion was made that Ashton Woods should provide an alternative improvement to replace the lack of dedication.

MEETING SUMMARY – CMII

July 29, 2024

A hybrid in person and virtual meeting was held at 6pm on July 9, 2024 at Sandy Springs City Hall. The meeting lasted 30 minutes and was sparsely attended. A few attendees inquired what the zoning request was but no issues were raised at this meeting.

LaQuita Williams

From: Sandy Springs GIS
Sent: Friday, October 18, 2024 4:15 PM
To: Planning and Zoning Public Comments
Subject: There Is A New Comment For Zoning Case RZ24-0002

Follow Up Flag: Follow up
Flag Status: Flagged

Case ID: RZ24-0002
Time Submitted: 20241018200114.986000
Citizen Name: Patrick Mc
Citizen Email: [REDACTED]
Citizen Phone: [REDACTED]
Citizen Address: 145 Chaseland Road Northeast

Comment: Dear [City Council Members], I am writing to express my concerns regarding the proposed exception for the developer who was previously granted permission to clear-cut a significant number of trees and demolish a historic home in our community. Given the impact these actions have had on our environment and local heritage, I strongly believe that the developer should not be allowed any further concessions. One of the key commitments made by the developer was to provide land for a public park, and I feel this is the least they can do in order to give back to the community. The park would not only serve as a much-needed green space but also help mitigate the effects of the extensive tree removal. This commitment is crucial to preserving a sense of community and sustainability, especially in light of the losses already incurred. Granting an exception would not only set a harmful precedent but also undermine the trust between the city, its residents, and future developers. I urge the council to hold the developer accountable and ensure they follow through on their original plans for the public park. Thank you for considering my concerns. I appreciate your attention to this matter and your dedication to the well-being of our community. Sincerely, Patrick

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STATE OF GEORGIA

COUNTY OF FULTON

**AN ORDINANCE TO REZONE THE PROPERTY AT 6511 BEACON DRIVE
(PARCELS #17 0034 LL0120) FROM CON- (CONSERVATION) TO CON-
(CONSERVATION) ZONING DISTRICT**

Please be advised, the City of Sandy Springs Mayor and City Council approved the rezoning of property at 6511 Beacon Drive, Sandy Springs (tax parcel ID #17 0034 LL0120), Sandy Springs, Georgia. Rezoning petition RZ24-0002 was approved to rezone from CON (Conservation), to CON (Conservation) by the Mayor and City Council at the November 19, 2024 hearing, subject to the following conditions:

Zoning

1. To the owners' agreement to abide by the following conditions in addition to the Development Code, which shall apply to the entire properties in the aggregate:
 - a. At least 30% of the property (inclusive of the park area) shall be maintained as greenspace.
 - b. Direct pedestrian and bicycle access shall be provided to public street frontages from internal development streets at intervals of 300 to 500 feet.
 - c. The proposed east-west street between Glenridge Drive and Barfield Road shall be designed to public street standards and shall not be gated from Glenridge Drive eastward to the western property line of the Mercedes property. All property owners, residents and employees on the southern tract shall have access to both the public and private portions of the street.
 - d. Accommodate future inter-parcel access on the north tract at the northern and eastern property line to provide for future connection to Glenlake Parkway or Glenridge Drive and on the south tract at the southern property line.
 - e. Site shall comply with condition of the Georgia Regional Transportation Authority notice of Decision for DRI #2492, Attachment A:

Attachment A – General Conditions

General Conditions for GRTA Notice of Decision: Development Intensity and Use

- Provide a mixture of residential and non-residential uses.

Road Connectivity

- Provide a direct road connection between Glenridge Drive and Barfield Road.
- Provide road connectivity between all site access points on each of the north and south parcels.

- Provide a stub-out on the north tract at the eastern property line to allow for a future connection to Glenlake Drive.
- Provide a stub-out on the south tract at the southern property line to allow for a future connection to the south.

Access Management

- Site Driveways #1 North and South are limited to right-in/right-out access only.
- A maximum of 1 full movement intersection along Abernathy Road is allowed.
- Internal intersections must begin at a minimum of 100' from Abernathy Road, except Site Driveway #1 North to accommodate stream buffer requirements.

Pedestrian and Bicycle Facilities

- Provide sidewalks along all road frontages.
- Provide direct pedestrian connections between all uses.
- Provide sidewalks on both sides of all internal roads, except alleyways and the external loop road on the north parcel.
- Provide bike racks at all retail, office, and multi-unit building entrances.

Roadway Improvements to the GRTA Notice of Decision

The following are to be completed by full build out of Phase I of the ORI:

Glenridge Drive at Abernathy Road

- Provide an additional northbound left turn lane on Glenridge Drive.
- Provide a southbound right turn lane on Glenridge Drive.

Abernathy Road at Northern Site Driveway #2/ Southern Site Driveway #2

- Provide a traffic signal, if and when warranted.
- Provide a dedicated westbound left turn lane along Abernathy Road.
- Provide a dedicated eastbound left turn lane along Abernathy Road.
- Provide a westbound right turn lane along Abernathy Road.
- Provide an eastbound right turn lane along Abernathy Road.

Glenridge Drive at Southern Site Driveway #4

- Provide a southbound dedicated left turn lane along Glenridge Drive.
- Provide a northbound right turn lane along Glenridge Drive.

Barfield Road at Southern Site Driveway #5

- Provide a northbound dedicated left turn lane along Barfield Road.
- Provide a southbound right turn lane along Barfield Road.

GLENRIDGE PARK CONCEPT PLAN

08.13.2015



- a. Construction traffic access to and from the South Tract shall be prohibited from traversing Spalding Drive between Dalrymple Road and Roswell Road, and on Glenridge Drive between Spalding Drive and Glenlake Parkway and Barfield Road.
- b. That the multi-purpose path along Abernathy Road be constructed at the outermost portion of the right of way in anticipation of the widening of Abernathy.



SANDY SPRINGS

CITY CLERK'S OFFICE

TO: Eden Freeman, City Manager
FROM: William H. Martin, Jr., AIA, Public Works Director
DATE: August 19, 2024 Submission for the November 19, 2024 City Council Meeting
ITEM: Request for Mayor and City Council Consideration to Approve Seven Contract Awards for Public Works Capital Projects Engineering On-Call Design Services; to Authorize the City Manager to Execute the Seven Contracts; and For Other Purposes

Recommendation:

City Staff recommends Council approves seven (7) contract awards to provide for Public Works Capital Projects Engineering On-Call Design Services (the “Services”) to the following firms: Atkinsrealis USA, Inc.; Atlas Technical Consultants, LLC; BCC Engineering, LLC; Gresham, Smith and Partners (L.P.); Kimley-Horn and Associates, Inc.; NV5 Engineers and Consultants, Inc.; and TranSystems Corporation.

Background:

The City issued a Request for Proposals (“RFP”) 24-072, “Capital Projects Engineering On-Call Design Services,” on June 26, 2024. Purchasing conducted a non-mandatory pre-proposal meeting online on July 10, 2024 and the procurement process closed on August 16, 2024.

The City received proposals from twenty-one (21) firms. After a preliminary evaluation by Purchasing staff, four (4) of the proposals were deemed non-responsive and not considered in further evaluation. Project types included in this on-call contract will be, but not limited to, sidewalk and streetscape projects, roadway and intersection improvements (including traffic signals), and stormwater improvement projects. Based on the previous capital projects on-call design contracts, the City anticipates approximately \$500,000 to \$1,000,000 of design work annually.

The purpose of these seven (7) contract awards is to have several pre-approved consultants contracted to provide the Services, thus eliminating the need to submit each project through the proposal process which will accelerate project delivery. It is intended to award a contract to each of the seven (7) firms for five (5) performance years, consisting of one (1) base year and four (4) one-year renewal options, contingent upon annual appropriations by the City of Sandy Springs City Council. Each of the firms has provided a fee proposal with personnel rates by billing category as stated in each of the seven (7) contracts.

Discussion:

Proposals were reviewed by the City’s Purchasing Office for administrative and qualifications compliance, as well as by an evaluation committee consisting of the following four (4) members (“Evaluation Committee”):

- Joan Estinval, CIP ROW Coordinator
- Maggie Grant, CIP Project Manager
- Bill Lotz, CIP Project Manager

- Wesley Waters, CIP Unit Manager

City Staff evaluated the Proposals with the following criteria:

- Capital Project Design Approach: 30%
- Survey Service and ROW Coordination: 15%
- Utility Coordination: 10%
- Project Management/Team: 20%
- Similar Project Experience and References: 15%
- Project Quality Control: 10%

Based on the anticipated future project needs, the Evaluation Committee recommends that the City award contracts to the seven (7) highest scoring firms.

Firm	Total Score (out of 100)
TranSystems Corporation	89.0
Kimley-Horn and Associates, Inc.	88.8
Atkinsrealis USA, Inc.	88.3
Atlas Technical Consultants, LLC	86.0
Gresham, Smith and Partners (L.P.)	86.0
BCC Engineering, LLC	84.8
NV5 Engineers and Consultants, Inc.	84.5
Barge Design Solutions, Inc.	82.3
Holt Consulting Company, LLC	82.0
Keck & Wood, Inc.	82.0
Pond & Company	81.5
STV INCORPORATED	81.3
Lowe Engineers, LLC	80.3
RS&H, Inc.	79.8

Rummel, Klepper & Kahl, LLC (RK&K)	76.0
Axis Infrastructure, LLC	71.8
Foresite Group, LLC	69.5
Columbia Engineering and Services, Inc.	Non-Responsive
Lose & Associates	Non-Responsive
Mofatt & Nichols, Inc.	Non-Responsive
Prime Engineering Inc.	Non-Responsive

Financial Impact:

Each project utilizing these Services will have a separate scope and fee.

Alternatives:

The City could elect to solicit individual proposals for each procurement opportunity in lieu of using pre-qualified firms for the Services.

Review:

Cheryl Oslund, Administrative Coordinator
Marty Martin, Director of Public Works
Chris Owens, Assistant City Manager
Toni Carlisle, Chief Financial Officer
Dan Lee, City Attorney
Eden Freeman, City Manager

Created/Initiated - 11/7/2024
Approved - 11/7/2024
Approved - 11/11/2024
Approved - 11/12/2024
Approved - 11/14/2024
Final Approval - 11/14/2024

Attachments:

1. Resolution

STATE OF GEORGIA
COUNTY OF FULTON

**A RESOLUTION TO APPROVE SEVEN CONTRACT AWARDS FOR PUBLIC WORKS
CAPITAL PROJECTS ENGINEERING ON-CALL DESIGN SERVICES; TO AUTHORIZE
THE CITY MANAGER TO EXECUTE THE SEVEN CONTRACTS; AND FOR OTHER PURPOSES**

WHEREAS, on June 26, 2024 the City of Sandy Springs (the “City”) issued a Request for Proposals (“RFP”) for Public Works Capital Projects Engineering On-Call Design Services, as it relates to sidewalk and streetscape projects, roadway and intersection improvements (including traffic signals), and stormwater improvement projects; and

WHEREAS, On August 16, 2024, the City received twenty-one (21) proposals in response to the RFP, including proposals from Atkinsrealis USA Inc.; Atlas Technical Consultants, LLC; BCC Engineering, LLC; Gresham, Smith and Partners (L.P.); Kimley-Horn and Associates, Inc; NV5 Engineers and Consultants, Inc.; and TranSystems Corporation; and

WHEREAS, City Staff evaluated the twenty-one (21) responses to the RFP for project understanding and approach, project team, and references and determined that the seven (7) highest scoring firms that best met the criteria for providing comprehensive traffic engineering services for the City were as follows: Atkinsrealis USA, Inc.; Atlas Technical Consultants, LLC; BCC Engineering, LLC; Gresham, Smith and Partners (L.P.); Kimley-Horn and Associates, Inc; NV5 Engineers and Consultants, Inc.; and TranSystems Corporation; and

WHEREAS, each Agreement term would provide for five (5) performance years, comprised of one (1) base year and four (4) one-year renewal options, contingent upon annual appropriation of funds by the City of Sandy Springs City Council; and

WHEREAS, The City desires to enter into seven (7) contracts with each of the above-mentioned firms for Public Works Capital Projects Engineering On-Call Design Services.

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

1. The City award contracts to each Atkinsrealis USA, Inc.; Atlas Technical Consultants, LLC; BCC Engineering, LLC; Gresham, Smith and Partners (L.P.); Kimley-Horn and Associates, Inc; NV5 Engineers and Consultants, Inc.; and TranSystems Corporation.
2. That the City Manager is hereby authorized to execute the contracts on behalf of the City, pending approval from the City Attorney and Chief Financial Officer; and
3. That the City Manager is hereby authorized to take such other actions as may be deemed necessary to effectuate the intent of this Resolution.

RESOLVED this the 19th day of November 2024.

Approved:

Attest:

Russell K. Paul, Mayor

Raquel D. González, City Clerk
(SEAL)



TO: Eden Freeman, City Manager

FROM: William H. Martin, Jr. AIA Public Works Director

DATE: October 11, 2024 Submission for the November 19, 2024 City Council Meeting

ITEM: Request for Mayor and City Council Consideration to Approve a Contract Award to NOVA Engineering and Environmental, LLC for Materials Testing Services for the City of Sandy Springs' Portion of the SR 400 Multi-Use Path as it Relates to the PATH 400 Multiuse Trail Extension Project and to Authorize the City Manager to Execute the Contract

Recommendation:

Staff recommends contract award to NOVA Engineering and Environmental, LLC ("NOVA") to provide materials testing services for the City of Sandy Springs' (the "City") portion of the SR 400 Multi-Use Path as it relates to the Path 400 Multiuse Trail Extension Project (Project No.: T0060/S2121) (the "Project") and requests authorization for the City Manager to execute the contract with NOVA.

Background:

The construction of the SR 400 Multi-Use Path will include earthwork activities, foundation and retaining wall construction, reinforcing steel, masonry, and concrete installation. Geotechnical and materials testing services will be required to ensure that these elements of the Project meet the standards outlined in the Project plans and specifications. Additionally, this Project is receiving federal funding and must be constructed in accordance with Georgia Department of Transportation standards and specifications.

Discussion:

On August 23, 2024 the City issued a Request for Quote ("RFQ") 25-009 seeking quotes from qualified consultants to perform materials testing services for the Project. The following two (2) responses were received by the September 24, 2024 deadline:

Consultant	Quote
NOVA Engineering and Environmental, LLC	\$285,380.40
Goodwyn Mills Cawood LLC	\$293,269.00

Upon review of the responses, Staff recommends that award be made to the lowest, most responsible and responsive quote of NOVA, in the amount of \$285,380.40.

Financial Impact:

There are adequate project funds available to cover the cost of the materials testing as quoted by NOVA.

Alternatives:

The City may choose not to award this contract to NOVA and provide further instruction to Staff.

Review:

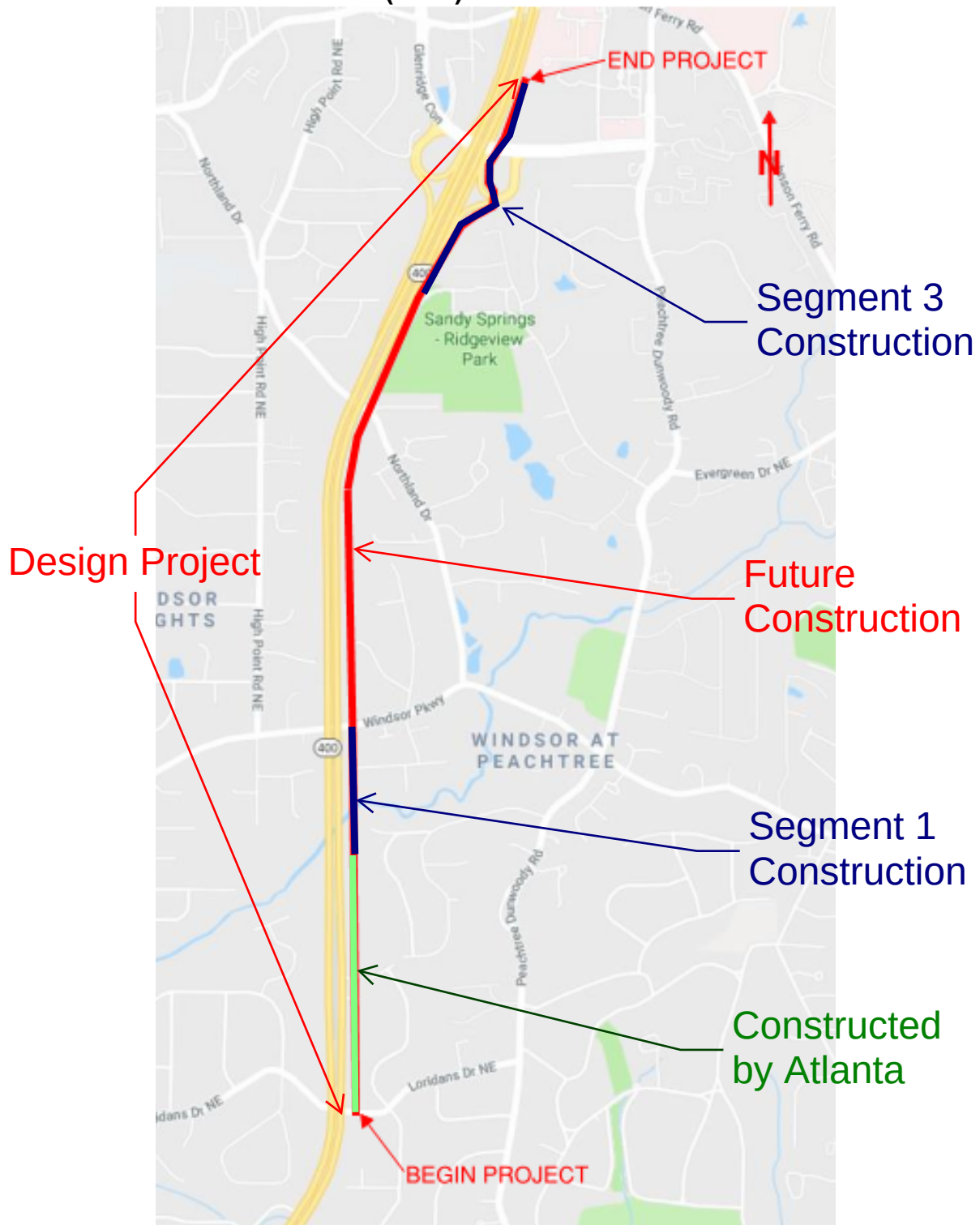
Cheryl Oslund, Administrative Coordinator
Marty Martin, Director of Public Works
Chris Owens, Assistant City Manager
Toni Carlisle, Chief Financial Officer
Dan Lee, City Attorney
Eden Freeman, City Manager

Created/Initiated - 11/7/2024
Approved - 11/7/2024
Approved - 11/11/2024
Approved - 11/12/2024
Approved - 11/14/2024
Final Approval - 11/14/2024

Attachments:

1. S2121 SR400 Multi-Use Path Vicinity Map
2. Resolution _11012024

PROJECT LOCATION MAP (NTS)



PI No. 0015023 PATH 400 Trail Extension From Loidans Drive to Johnson Ferry Road

**STATE OF GEORGIA
FULTON COUNTY**

A RESOLUTION TO APPROVE CONTRACT AWARD TO NOVA ENGINEERING AND ENVIRONMENTAL, LLC FOR MATERIALS TESTING SERVICES FOR THE CITY OF SANDY SPRINGS' PORTION OF THE SR-400 MULTIUSE PATH AS IT RELATES TO THE PATH 400 MULTIUSE TRAIL EXTENSION PROJECT AND TO AUTHORIZE THE CITY MANAGER TO EXECUTE THE CONTRACT

WHEREAS, the City of Sandy Springs (the "City") has determined the necessity for construction of the extension of the SR 400 multi-use path as it relates to the PATH 400 Multiuse Trail Extension Project (Project No.: T0060/S2121) (the "Project"); and

WHEREAS, in support of the Project, the City issued a Request for Quote ("RFQ") on August 23, 2024 soliciting quotes from qualified firms to perform the materials testing services the Project; and

WHEREAS, on September 24, 2024, the City received two (2) quotes in response to the Solicitation, including a quote from NOVA Engineering and Environmental, LLC ("NOVA") in the amount of \$285,380.40; and

WHEREAS, the responses were reviewed, and it was determined that the lowest most responsive and responsible response was submitted by NOVA; and

WHEREAS, the City desires to make contract award to NOVA in the amount of \$285,380.40 to perform the services as further described herein for the Project.

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

1. Contract award for the Project shall be made to NOVA Engineering and Environmental, LLC in the amount of \$285,380.40; and
2. The City Manager is authorized to execute a contract in the amount of \$285,380.40 with NOVA Engineering and Environmental, LLC to perform the Project, pending any minor revisions by the City Attorney and approval of the Chief Finance Officer; and
3. The City Manager and appropriate City Staff are authorized to take such actions as may be deemed necessary to effectuate the intent of this Resolution.

SO RESOLVED this 19th day of November, 2024.

Approved:

Russell K. Paul, Mayor

Attest:

Raquel D. González, City Clerk

(SEAL)



TO: Eden Freeman, City Manager

FROM: Dabney Brand, Grant Administrator

DATE: November 6, 2024 Submission for the November 19, 2024 City Council Meeting

ITEM: Request for Mayor and City Council Consideration to Approve Participation in the U.S. Department of Homeland Security FY23 State and Local Cybersecurity Grant Program and to Enter into a Grant Agreement with the Georgia Emergency Management and Homeland Security Agency to Accomplish this Purpose

Recommendation:

Staff recommends entering into a Grant Agreement with the Georgia Emergency Management and Homeland Security Agency to participate in the U.S. Department of Homeland Security FY23 State and Local Cybersecurity (SLCGP) Grant Program

Background:

In September 2024, the Department of Homeland Security announced a competitive cybersecurity grant program for eligible state, local, and territorial governments across the country to address cybersecurity risks and threats to information systems. The City of Sandy Springs has recently been awarded under this umbrella of grants and wishes to continue to participate to enhance protection against cybersecurity threats.

Discussion:

To manage and reduce systemic cyber risk over the next several years, the City of Sandy Springs identified the need to replace existing firewall hardware that is utilized by the city for managing, monitoring, and tracking network traffic. This hardware is reaching the end of its supported lifecycle. Replacing this hardware will assure the city is in compliance with hardware and technical support contracts and also provide an increase in performance and bandwidth to accommodate organization growth. The City anticipates project completion within 60 days once the grant contract has been finalized.

Financial Impact:

This grant program requires a 20% local cost share requirement. The City has requested funding in the amount of \$68,000.00 from the Georgia Emergency Management and Homeland Security Agency, with a maximum match amount of \$13,600.00 funded by the City.

Alternatives:

The City does not enter into an agreement with the Georgia Emergency Management and Homeland Security Agency for the FY 2023 SLCGP Grant Program. However, if this is the outcome, the City will forfeit the direct allocation of funds and perhaps endanger any future awards under this program.

Review:

Dabney Brand, Grant Administrator
Toni Carlisle, Chief Financial Officer
Dan Lee, City Attorney
Eden Freeman, City Manager

Created/Initiated - 11/8/2024
Approved - 11/12/2024
Approved - 11/14/2024
Final Approval - 11/15/2024

Attachments:

1. FY2023 SLCGP NOFO_OMB approved_508c_FINAL_08.03.23
2. FY23 State and Local Cybersecurity Grant Program - Resolution

**The Department of Homeland Security (DHS)
Notice of Funding Opportunity (NOFO)
Fiscal Year 2023 State and Local Cybersecurity Grant Program (SLCGP)**

All entities wishing to do business with the federal government must have a unique entity identifier (UEI). The UEI number is issued by the system. Instructions for requesting a UEI using Sam.gov can be found at: <https://sam.gov/content/entity-registration>.

Grants.gov registration information can be found at:
<https://www.grants.gov/web/grants/register.html>.

Planned UEI Updates in Grant Application Forms:

On April 4, 2022, the Data Universal Numbering System (DUNS) Number was replaced by a new, non-proprietary identifier requested in, and assigned by, the System for Award Management (SAM.gov). This new identifier is the Unique Entity Identifier (UEI).

Additional Information can be found on Grants.gov:
<https://www.grants.gov/web/grants/forms/planned-uei-updates.html>

Table of Contents

	<i>Planned UEI Updates in Grant Application Forms:</i>	1
A.	Program Description.....	5
	1. Issued By.....	5
	2. Assistance Listings Number.....	5
	3. Assistance Listings Title.....	5
	4. Funding Opportunity Title.....	5
	5. Funding Opportunity Number.....	5
	6. Authorizing Authority for Program.....	5
	7. Appropriation Authority for Program.....	5
	8. Announcement Type.....	5
	9. Program Category.....	5
	10. Program Overview, Objectives, and Priorities.....	5
	a. Overview.....	5
	b. Objectives.....	6
	c. Priorities.....	7
	11. Performance Measures.....	10
B.	Federal Award Information.....	11
	1. Available Funding for the NOFO: \$374,981,324.....	11
	2. Projected Number of Awards: 56.....	13
	3. Period of Performance: 48 months.....	13
	4. Projected Period of Performance Start Date(s): Dec. 1, 2023.....	13
	5. Projected Period of Performance End Date(s): Nov. 30, 2027.....	14
	6. Funding Instrument Type: Grant.....	14
C.	Eligibility Information.....	14
	1. Eligible Applicants.....	14
	a. Eligible Entity.....	14

b. Eligible Subrecipient Entities	14
c. Educational Institutions	14
2. <i>Applicant Eligibility Criteria</i>	15
3. <i>Other Eligibility Criteria/Restrictions</i>	15
4. <i>Cost Share or Match</i>	15
a. Types of Cost Share/Match	16
b. Cost Share Documentation	16
c. Calculating Cost Share for the Application	17
d. Calculating Cost Share for Projects	17
e. Future Cost Share Amounts	17
f. Cost Share Waiver	18
D. Application and Submission Information.....	19
1. <i>Key Dates and Times</i>	19
a. Application Start Date: Aug. 7, 2023, at 8:45 a.m. ET	19
b. Application Submission Deadline: Oct. 6, 2023, at 5:00 p.m. ET	19
c. Anticipated Award Date: No later than Dec. 1, 2023	20
d. Other Key Dates	20
2. <i>Agreeing to Terms and Conditions of the Award</i>	20
3. <i>Address to Request Application Package</i>	20
4. <i>Requirements: Obtain a Unique Entity Identifier (UEI) and Register in the System for Award Management (SAM)</i>	21
5. <i>Steps Required to Obtain a Unique Entity Identifier, Register in System for Award Management (SAM), and Submit an Application</i>	21
6. <i>Electronic Delivery</i>	22
7. <i>How to Register to Apply through Grants.gov</i>	22
a. General Instructions:	22
b. Obtain an UEI Number:	23
c. Obtain Employer Identification Number:	23
d. Create a login.gov account:	23
e. Register with SAM:	23
f. Create a Grants.gov Account:	24
g. Add a Profile to a Grants.gov Account:	24
h. EBiz Point of Contact (POC) Authorized Profile Roles:	24
i. Track Role Status:	25
j. Electronic Signature:	25
8. <i>How to Submit an Initial Application to FEMA via Grants.gov</i>	25
a. Create a Workspace:	25
b. Complete a Workspace:	25
c. Adobe Reader:	25
d. Mandatory Fields in Forms:	26
e. Complete SF-424 Fields First:	26
f. Submit a Workspace:	26
g. Track a Workspace:	26
h. Additional Training and Applicant Support:	26
9. <i>Submitting the Final Application in ND Grants</i>	26
10. <i>Timely Receipt Requirements and Proof of Timely Submission</i>	27

11. <i>Content and Form of Application Submission</i>	27
a. Standard Required Application Forms and Information	27
b. Program-Specific Required Forms and Information	28
12. <i>Intergovernmental Review</i>	30
13. <i>Funding Restrictions and Allowable Costs</i>	30
a. Prohibitions on Expending FEMA Award Funds for Covered Telecommunications Equipment or Services	31
b. Pre-Award Costs	33
c. Management and Administration (M&A) Costs	33
d. Indirect Facilities and Administrative (F&A) Costs	34
e. Other Direct Costs	35
E. Application Review Information	35
1. <i>Application Evaluation Criteria</i>	35
a. Programmatic Criteria	35
b. Financial Integrity Criteria	35
c. Supplemental Financial Integrity Criteria and Review	36
2. <i>Review and Selection Process</i>	36
F. Federal Award Administration Information	37
1. <i>Notice of Award</i>	37
2. <i>Pass-Through Requirements</i>	37
a. Documenting the Pass-Through	37
b. Rural Area Pass-Through	38
c. Exceptions to the Pass-Through Requirement	38
d. Timing	38
e. Other Guidance and Requirements for Passing Through Items, Services, Capabilities, or Activities in Lieu of Funding	39
3. <i>Administrative and National Policy Requirements</i>	40
a. DHS Standard Terms and Conditions	40
b. Ensuring the Protection of Civil Rights	40
c. Environmental Planning and Historic Preservation (EHP) Compliance	40
d. SAFECOM Guidance Compliance	42
e. Requirement for using CISA Services	42
4. <i>Reporting</i>	43
a. Financial Reporting Requirements	43
b. Programmatic Performance Reporting Requirements	44
c. Closeout Reporting Requirements	44
d. Additional Reporting Requirements	46
5. <i>Program Evaluation</i>	46
6. <i>Monitoring and Oversight</i>	47
G. DHS Awarding Agency Contact Information	49
1. <i>Contact and Resource Information</i>	49
a. FEMA SLCGP Preparedness Officers	49
b. CISA Grant Program Office	49
c. FEMA Grant Programs Directorate (GPD) Award Administration Division (AAD) 49	49
d. FEMA Grants News	49

e. Equal Rights	49
f. Environmental Planning and Historic Preservation	50
2. <i>Systems Information</i>	50
a. Grants.gov	50
b. Non-Disaster (ND) Grants	50
c. Payment and Reporting System (PARS)	50
H. Additional Information	50
1. <i>Termination Provisions</i>	50
a. Noncompliance	50
b. With the Consent of the Recipient	51
c. Notification by the Recipient	51
2. <i>Program Evaluation</i>	51
3. <i>Period of Performance Extensions</i>	51
4. <i>Disability Integration</i>	52
5. <i>Conflicts of Interest in the Administration of Federal Awards or Subawards</i>	53
6. <i>Procurement Integrity</i>	54
a. Important Changes to Procurement Standards in 2 C.F.R. Part 200	54
b. Competition and Conflicts of Interest	55
c. Supply Schedules and Purchasing Programs	56
d. Procurement Documentation	58
7. <i>Financial Assistance Programs for Infrastructure</i>	58
a. Build America, Buy America Act	58
b. Waivers	59
c. Definitions	59
8. <i>Record Retention</i>	60
a. Record Retention Period	60
b. Types of Records to Retain	61
9. <i>Actions to Address Noncompliance</i>	61
10. <i>Audits</i>	62
11. <i>Payment Information</i>	64
12. <i>Whole Community Preparedness</i>	64
13. <i>Continuity Capability</i>	64
14. <i>Appendices</i>	65
Appendix A: Program Goals and Objectives	66
Appendix B: Cybersecurity Planning Committee and Charter	70
Appendix C: Cybersecurity Plan	74
Appendix D: POETE Solution Areas for Investments	82
Appendix E: SLCGP Requirements Matrix	85
Appendix F: Required, Encouraged, and Optional Services, Memberships, and Resources	87

A. Program Description

1. Issued By

U.S. Department of Homeland Security (DHS)/Federal Emergency Management Agency (FEMA)/Resilience/Grant Programs Directorate (GPD)

2. Assistance Listings Number

97.137

3. Assistance Listings Title

State and Local Cybersecurity Grant Program

4. Funding Opportunity Title

Fiscal Year 2023 State and Local Cybersecurity Grant Program (SLCGP)

5. Funding Opportunity Number

DHS-23-GPD-137-00-01

6. Authorizing Authority for Program

Section 2220A of the Homeland Security Act of 2002, as amended (Pub. L. No. 107-296) (6 U.S.C. § 665g)

7. Appropriation Authority for Program

Infrastructure Investment and Jobs Act (Pub. L. No. 117-58, Division J, Title V)

8. Announcement Type

Initial

9. Program Category

Preparedness: Infrastructure Security

10. Program Overview, Objectives, and Priorities

a. Overview

Our nation faces unprecedented cybersecurity risks, including increasingly sophisticated adversaries, widespread vulnerabilities in commonly used hardware and software, and broad dependencies on networked technologies for the day-to-day operation of critical infrastructure. Cyber risk management is further complicated by the ability of malicious actors to operate remotely, linkages between cyber and physical systems, and the difficulty of reducing vulnerabilities.

Considering the risk and potential consequences of cyber incidents, strengthening the cybersecurity practices and resilience of state, local and territorial (SLT) governments is an important homeland security mission and the primary focus of SLCGP. Through funding from the Infrastructure Investment and Jobs Act referred to as the Bipartisan Infrastructure Law (BIL) throughout this document, the SLCGP enables DHS to make targeted cybersecurity investments in SLT government agencies, thus improving the security of

critical infrastructure and improving the resilience of the services SLT governments provide their communities.

The Fiscal Year (FY) 2023 SLCGP aligns with the [National Cybersecurity Strategy](#) by addressing three of the five pillars:

- Pillar One – Defend Critical Infrastructure,
- Pillar Two – Disrupt and Dismantle Threat Actors, and
- Pillar Four – Invest in a Resilient Future.

The FY 2023 SLCGP also addresses the [2020-2024 DHS Strategic Plan](#) by helping DHS achieve Goal 3: Secure Cyberspace and Critical Infrastructure. This includes Objective 3.3: Assess and Counter Evolving Cybersecurity Risks.

Additionally, the FY 2023 SLCGP supports the [2022-2026 FEMA Strategic Plan](#), which outlines a bold vision with three ambitious goals, including Goal 3: Promote and Sustain a Ready FEMA and Prepared Nation, under which falls Objective 3.2: Posture FEMA to meet current and emergent threats. The FY 2023 SLCGP also aligns with the Cybersecurity and Infrastructure Security Agency's (CISA) [2023-2025 Strategic Plan](#), which encompasses Goal 1: Cyber Defense, Goal 2: Risk Reduction and Resilience and Goal 3: Operational Collaboration.

b. Objectives

The goal of SLCGP is to assist SLT governments with managing and reducing systemic cyber risk. This goal can be achieved over the course of the four years of SLCGP funding as applicants focus their Cybersecurity Plans, priorities, projects, and implementation toward addressing the SLCGP objectives. Once CISA confirms that a recipient has met their objective requirements for each fiscal year, the recipient moves to the next set of program objective(s).

During FY 2022, applicants focused on Program Objective 1: Develop and establish appropriate governance structures, including by developing, implementing, or revising Cybersecurity Plans, to improve capabilities to respond to cybersecurity incidents, and ensure continuity of operations.

In FY 2023, applicants are required to focus on addressing the following program objectives in their applications:

- Objective 2: Understand their current cybersecurity posture and areas for improvement based on continuous testing, evaluation, and structured assessments.
- Objective 3: Implement security protections commensurate with risk.
- Objective 4: Ensure organization personnel are appropriately trained in cybersecurity, commensurate with responsibility.

Applicants should refer to [Appendix A, “Program Goals and Objectives”](#) for more information on SLCGP program goals, objectives, sub-objectives, and desired outcomes required in their FY 2023 SLCGP application.

Eligible subrecipients include local governments, Indian tribes or authorized tribal organizations, rural communities, unincorporated towns or villages, and other public entities. Nonprofit and private organizations are not eligible subrecipients.

c. Priorities

I. CYBERSECURITY PLANS, COMMITTEES AND CHARTER

The Homeland Security Act of 2002, as amended by the BIL, requires SLCGP grant recipients to develop a Cybersecurity Plan, establish a Cybersecurity Planning Committee to support development of the plan, and identify projects to implement using SLCGP funding. With the FY 2022 SLCGP, recipients were directed to accomplish the following:

- Establish a Cybersecurity Planning Committee;
- Develop a state-wide Cybersecurity Plan, unless the recipient already has a state-wide Cybersecurity Plan; and
- Use SLCGP funds to implement or revise a state-wide Cybersecurity Plan.

For those states that did not apply for FY 2022 SLCGP funding, or for FY 2022 SLCGP recipients that were unable to meet the requirements listed above, please refer to [Appendix A, “Program Goals and Objectives”](#) and [Appendix B, “Cybersecurity Planning Committee and Charter”](#) for more information on the FY 2022 requirements that must be met before development of applications for FY 2023.

For FY 2023, there are no new Cybersecurity Planning Committee and Cybersecurity Plan requirements. CISA considers the plans as living documents that states and territories may update and resubmit, if desired. Eligible applicants must coordinate with the appropriate CISA Regional Representatives before submitting or updating their Cybersecurity Plan, Investment Justifications (IJ) and/or Project Worksheets (PW) (See Section G of this funding notice for relevant contact information).

For FY 2024, states and territories can anticipate additional guidance for updating their Cybersecurity Planning Committees and Cybersecurity Plans.

II. CYBERSECURITY ACTIVITIES, BEST PRACTICES, INVESTMENTS AND PROJECTS

Cybersecurity Activities

The State Administrative Agency (SAA) must consult with its Chief Information Officer (CIO) and the Chief Information Security Officer (CISO) (or an equivalent official of the eligible entity) regarding the plans for allocating SLCGP funds. To support the FY 2023 SLCGP requirements, Cybersecurity Plans must include the following activities:

- a. Conducting assessment and evaluations as the basis for individual projects throughout the life of the program; and
- b. Adopting key cybersecurity best practices and consulting [Cybersecurity Performance Goals \(CPGs\)](#).
 - i. The CPGs are a prioritized subset of information technology and operational technology cybersecurity practices aimed at meaningfully reducing risks to both critical infrastructure operations and the American people.
 - ii. These goals are applicable across all critical infrastructure sectors and are informed by the most common and impactful threats and adversary tactics,

- techniques, and procedures observed by CISA and its government and industry partners, making them a common set of protections that all critical infrastructure entities – from large to small – should implement.
- iii. The CPGs do not reflect an all-encompassing cybersecurity program – rather, they are a minimum set of practices that organizations should implement toward ensuring a strong cybersecurity posture.
 - iv. The Cross-Sector Cybersecurity Performance Goals are regularly updated, with a targeted revision cycle of at least every 6 to 12 months.

Key Cybersecurity Best Practices for Individual Projects

To keep pace with today’s dynamic and increasingly sophisticated cyber threat environment, SLT governments must take decisive steps to modernize their approach to cybersecurity. As states, territories, and local entities increase their cybersecurity maturity, CISA recommends they move toward implementing more advanced best practices, such as endpoint detection and response capabilities, as well as conducting regular penetration testing. To assist in the revision of SLT cyber planning efforts, the following Cybersecurity Best Practices are provided. As appropriate, the strategic elements listed in the table below should be included in FY 2023 individual projects:

Cybersecurity Best Practices for Individual Projects
Implement multi-factor authentication
Implement enhanced logging
Data encryption for data at rest and in transit
End use of unsupported/end of life software and hardware that are accessible from the internet
Prohibit use of known/fixed/default passwords and credentials
Ensure the ability to reconstitute systems (backups)
Actively engage in bidirectional sharing between CISA and SLT entities in cyber relevant time frames to drive down cyber risk
Migration to the .gov internet domain

Cybersecurity Investments and Projects

Given the Cybersecurity Plan is a strategic document, it should not identify specific vulnerabilities but instead capture the broad level of capability across the jurisdiction. The Cybersecurity Plan must also show how the implementation of the individual projects and activities over time will help achieve the goals and objectives of the plan. The summary of projects using FY 2023 SLCGP funds associated with each required and discretionary element provides a helpful snapshot of state- and territory-wide capabilities and capacity that will be achieved as a result of this funding. Details for each project using SLCGP funds must be included in the Investment Justifications (IJs).

Each IJ must provide a baseline understanding of the existing cybersecurity gaps, risks, and threats that the applicant entity faces, which have influenced the development of the IJ. The IJ must include a summary of the current capabilities within the applicant jurisdiction to address these threats and risks. The IJ should also include a description of how the proposed project addresses gaps identified in or sustainment of the approved Cybersecurity Plan and

how the project aligns to the cybersecurity elements in this NOFO. Finally, the IJ should include implementation planning data to assist in project management.

The Project Worksheet (PW) will be used to identify the budget details and budget narrative portion of the application. Eligible applicants should submit only one PW as part of the overall application and must include information for each IJ submitted as part of the application for funding. More information on the IJ Form, PW and instructions can be found in Section D.11 in this funding notice.

III. MULTI-ENTITY PROJECTS

Multiple eligible entities (states or territories) can group together to address cybersecurity risks and threats to information systems within the states and territories which are the eligible entities. There is no separate funding for multi-entity projects. Instead, these investments would be considered as group projects: each group member contributing an agreed-upon funding amount from their SLCGP award to the overall project. Each group member's financial contribution is then funded from their individual SLCGP award. Each participating state or territory in the group should include the multi-entity project in their individual IJ submissions with their application. It is expected that IJs for multi-entity projects will be almost identical. Any differences should reflect alignment with the entities' respective Cybersecurity Plan.

The multi-entity project submissions must be approved by each of the participating state or territory's Cybersecurity Planning Committees, and each of the multi-entity project submissions must be aligned with each of the participating state or territory's respective Cybersecurity Plan. For multi-entity groups, each participating state or territory must have a CISA-approved Cybersecurity Plan. The project must improve or sustain capabilities identified in the respective Cybersecurity Plan for each eligible entity.

Multi-Entity Project Requirements and Process Overview

The following must be included in each of the participating state or territory group members' Cybersecurity Plans, the Investment Justifications and Project Worksheets for the multi-entity project:

- A detailed description of the overall project;
- The division of responsibilities among each participating state or territory group member entity;
- The distribution of funding among the participating state or territory group member entities; and
- Overview of how implementation of the multi-entity project will help achieve the goals and objectives in the Cybersecurity Plan of each participating entity.

Multi-Entity Project Benefits

A multi-entity project is funded from each participating state or territory group members' SLCGP award in accordance with their agreed-upon contribution amounts. Since the multi-entity group may be comprised of state and territory governments, each can benefit from information sharing and awareness opportunities. Multi-entity projects may permit smaller state and territory entities to combine resources with larger state and territory entities to reap

the benefits associated with larger acquisitions. At the same time, all parties to a multi-entity project may realize cost savings due to volume purchases. Lastly, the non-federal cost share in FY 2023 SLCGP for the projects in a multi-entity project is 10%.

IV. IMMINENT CYBERSECURITY THREAT

SLCGP is primarily a security preparedness program focused on reducing cyber risks by helping SLT entities address cybersecurity vulnerabilities and build cybersecurity capabilities. Over time, the program activities and investments reduce the potential impact of cybersecurity threats and incidents. The Homeland Security Act of 2002, as amended in 6 U.S.C. § 665g(d)(4), provides that “An eligible entity that receives a grant under this section and a local government that receives funds from a grant under this section, as appropriate, shall use the grant to...(4) assist with activities that address imminent cybersecurity threats, as confirmed by the Secretary, acting through the [CISA] Director, to the information systems owned or operated by, or on behalf of, the eligible entity or a local government within the jurisdiction of the eligible entity.”

The following provides a general overview of the processes for the FY 2023 grant cycle from a grant management perspective. Specific details on CISA’s criteria and process for confirming an imminent cybersecurity threat are not included here. The following also does not supersede or replace existing threat notification procedures or existing methods to collaborate on operational cybersecurity matters.

Process Overview

- Any eligible entity seeking to use SLCGP funds to address an imminent cybersecurity threat, as confirmed by the Secretary, acting through the CISA Director, must have a Cybersecurity Plan approved by CISA.
- DHS, through CISA, will determine if an incident constitutes as an imminent cybersecurity threat.
- Upon confirmation, DHS will notify the SLCGP SAA and the SAA must notify the state or territory Cybersecurity Planning Committee and CIO/ CISO/equivalent.
- DHS will notify impacted SLT entities, as appropriate, of permissible imminent cybersecurity threat fund usage.
- FEMA will issue an Information Bulletin detailing the impacted entities and procedures for reprogramming SLCGP funds in support of the specific imminent cybersecurity threat. The scope of the Information Bulletin will be dependent on the nature of the imminent cybersecurity threat.

11. Performance Measures

DHS will communicate with all SLCGP SAA recipients on the information collection process related to performance measures data. DHS will measure the recipient’s performance by comparing the number of activities and projects needed and requested in its IJs with the number of activities and projects acquired and delivered by the end of the period of performance (POP) using the following programmatic metrics:

Performance Measures
Percentage of entities with CISA approved state-wide Cybersecurity Plans

Percentage of entities with statewide Cybersecurity Planning Committees that meet the Homeland Security Act of 2002 and SLCGP funding notice requirements
Percentage of entities conducting annual table-top and full-scope exercises to test Cybersecurity Plans
Percent of the entities' SLCGP budget allocated to exercises
Average dollar amount expended on exercise planning for entities
Percentage of entities conducting an annual cyber risk assessment to identify cyber risk management gaps and areas for improvement
Percentage of entities performing phishing training
Percentage of entities conducting awareness campaigns
Percent of entities providing role-based cybersecurity awareness training to employees
Percentage of entities adopting the Workforce Framework for Cybersecurity (NICE Framework) as evidenced by established workforce development and training plans
Percentage of entities with capabilities to analyze network traffic and activities related to potential threats
Percentage of entities implementing multi-factor authentication (MFA) for all remote access and privileged accounts
Percentage of entities with programs to anticipate and discontinue use of end-of-life software and hardware
Percentage of entities prohibiting the use of known/fixed/default passwords and credentials
Percentage of entities operating under the ".gov" internet domain
Number of cybersecurity gaps or issues addressed annually by entities

B. Federal Award Information

1. Available Funding for the NOFO: \$374,981,324

For FY 2023, DHS will award funds to states and territories based on baseline minimums and population as required by section 2200A(l) of the Homeland Security Act of 2002 (codified at 6 U.S.C. § 665g(l)) and described below.

Each state and territory will receive a baseline allocation using thresholds established in section 2200A(l) of the Homeland Security Act of 2002 (codified at 6 U.S.C. § 665g(l)). All 50 States, the District of Columbia, and the Commonwealth of Puerto Rico will receive a minimum of \$4,082,282 each, equaling 1% of total funds appropriated to DHS in FY 2023. Each of the four territories (American Samoa, Guam, the Northern Mariana Islands, and the U.S. Virgin Islands) will receive a minimum of \$1,020,570, equaling 0.25% of the total funds appropriated to DHS in FY 2023. \$79,310,190, 50% of the remaining amount, will be apportioned based on the ratio that the population of each state or territory bears to the population of all states and territories. The remaining \$79,310,190, equaling the other 50% of the remaining amount, will be apportioned based on the ratio that the population of each state that resides in rural areas bears to the population of all states that resides in rural areas.

FY 2023 SLCGP Allocations

State/Territory	FY 2023 SLCGP Allocation	State/Territory	FY 2023 SLCGP Allocation
Alabama	\$7,840,285	Nevada	\$5,072,822
Alaska	\$4,567,677	New Hampshire	\$5,096,082
Arizona	\$6,776,692	New Jersey	\$6,858,348
Arkansas	\$6,402,359	New Mexico	\$5,178,907
California	\$15,879,497	New York	\$11,588,894
Colorado	\$6,553,216	North Carolina	\$10,813,417
Connecticut	\$5,465,875	North Dakota	\$4,666,397
Delaware	\$4,546,985	Ohio	\$10,042,553
District of Columbia	\$4,240,457	Oklahoma	\$6,665,123
Florida	\$11,997,340	Oregon	\$6,047,316
Georgia	\$9,873,903	Pennsylvania	\$10,463,799
Hawaii	\$4,567,336	Rhode Island	\$4,467,229
Idaho	\$5,210,589	South Carolina	\$7,428,446
Illinois	\$8,834,866	South Dakota	\$4,766,558
Indiana	\$7,977,398	Tennessee	\$8,606,142
Iowa	\$6,228,366	Texas	\$17,418,110

Kansas	\$5,707,130	Utah	\$5,348,368
Kentucky	\$7,413,939	Vermont	\$4,717,850
Louisiana	\$6,732,858	Virginia	\$8,712,723
Maine	\$5,439,273	Washington	\$7,403,503
Maryland	\$6,514,533	West Virginia	\$5,620,962
Massachusetts	\$6,419,112	Wisconsin	\$7,666,939
Michigan	\$9,609,530	Wyoming	\$4,477,270
Minnesota	\$7,270,657	Puerto Rico	\$5,068,610
Mississippi	\$6,639,551	U.S. Virgin Islands	\$1,046,957
Missouri	\$7,748,105	American Samoa	\$1,039,880
Montana	\$4,947,036	Guam	\$1,068,051
Nebraska	\$5,188,485	Northern Mariana Islands	\$1,037,018
Total		\$374,981,324	

2. Projected Number of Awards: **56**

3. Period of Performance: **48 months**

Extensions to the period of performance are allowed. Refer to Section I.3 of this NOFO, for additional information on period of performance extensions. FEMA awards under most programs, including this program, only include one budget period, so it will be same as the period of performance. *See 2 C.F.R. § 200.1* for definitions of “budget period” and “period of performance.”

4. Projected Period of Performance Start Date(s): **Dec. 1, 2023**

5. **Projected Period of Performance End Date(s):** Nov. 30, 2027
6. **Funding Instrument Type:** Grant

C. Eligibility Information

1. Eligible Applicants

All 56 states and territories, including any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands, are eligible to apply for SLCGP funds. The Governor-designated SLCGP SAA is the only entity eligible to submit SLCGP applications to DHS/FEMA.

a. *Eligible Entity*

“State” is defined in 6 U.S.C. § 101(17) to include the 50 states, District of Columbia, Commonwealth of Puerto Rico, U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.

b. *Eligible Subrecipient Entities*

“Local government” is defined in 6 U.S.C. § 101(13) as:

- a. A county, municipality, city, town, township, local public authority, school district, special district, intrastate district, council of governments (regardless of whether the council of governments is incorporated as a nonprofit corporation under state law), regional or interstate government entity, or agency or instrumentality of a local government;
- b. *An Indian tribe or authorized tribal organization, or in Alaska a Native village or Alaska Regional Native Corporation; and
- c. A rural community, unincorporated town or village, or other public entity.

*Although tribes are not eligible to apply directly for SLCGP funding, they may be eligible subrecipients, and can receive SLCGP funding as a local government. Each individual SAA may determine whether and how much SLCGP funding to pass through to tribal entities. DHS does not have the authority to mandate that a certain percentage of SLCGP funds are directed to tribal governments. Additionally, funding will be directly available to eligible tribal entities under the forthcoming Tribal Cybersecurity Grant Program, for which DHS will expect to publish the funding notice this year.

Ineligible subrecipient entities include:

- a. Nonprofit organizations; and
- b. Private corporations.

c. *Educational Institutions*

A public educational institution (e.g., elementary school, secondary school, or institution of higher education) is generally eligible to receive assistance under SLCGP if it is an agency or instrumentality of a state or local government under state and/or local law. In contrast, a private educational institution would not be eligible to receive SLCGP assistance because it is not an agency or instrumentality of a state or local government. “Assistance” means either

funding, non-funding assistance (i.e., items, services, capabilities, or activities), or a combination of both. The eligibility of charter schools depends on the function of the charter school – it will be eligible if, and only if, it is an agency or an instrumentality of the state or local government. This will be a determination for the SAA to make (and to justify, if necessary), based on state or local law. The SAA for an SLCGP grant award is responsible for demonstrating the eligibility of each entity receiving assistance and should consult with FEMA if there is uncertainty regarding eligibility for a particular entity.

2. Applicant Eligibility Criteria

Applicants must be one of the 56 states and territories that are eligible for the program. One or more states or territories may submit a multi-entity project.

3. Other Eligibility Criteria/Restrictions

Each eligible entity is required to meet the following criteria for FY 2023:

- a. Submit a Cybersecurity Plan, Cybersecurity Planning Committee Membership List and a Cybersecurity Charter that aligns with the criteria detailed in this NOFO, unless the applicant has a CISA-approved Cybersecurity Plan, Committee Membership List and Charter;
- b. FEMA will not release funds to a recipient until CISA approves the entity's Cybersecurity Plan; and
- c. Details on the requirements for the Cybersecurity Plan, Committee Membership List and Charter can be found in Appendix A - C in this funding notice.

4. Cost Share or Match

Eligible entities must meet a 20% cost share requirement for the FY 2023 SLCGP. The recipient contribution can be cash (hard match) or third-party in-kind (soft match). Eligible applicants must agree to make available non-federal funds to carry out an SLCGP award in an amount not less than 20% of the total project costs (federal award amount plus cost share amount). For FY 2023, in accordance with *48 U.S.C. § 1469a*, cost share requirements are **waived for the insular areas** of the U.S. territories of American Samoa, Guam, the U.S. Virgin Islands, and the Commonwealth of the Northern Mariana Islands.

DHS/FEMA administers cost-matching requirements in accordance with *2 C.F.R. § 200.306*. To meet matching requirements, the recipient contributions must be verifiable, reasonable, allocable, and necessary, and otherwise allowable under the grant program, and in compliance with all applicable federal requirements and regulations. The non-federal cost share requirement cannot be matched with other federal funds, unless specifically authorized by the legislation governing that other source of federal funding.

By statute, the cost share applies to each individual project funded by the grant award rather than just to the cumulative total. Recipients must ensure that each activity's cost share is met. DHS interprets "activity" to mean all projects approved as part of the submitted Project Worksheets. The Project Worksheets must include cost share and Management and Administration (M&A) for each project objective. Also, the Project Worksheet must include a description of the source of the cost share/match. Note for post-award documentation of

cost share, if funds or services are to be provided by a third party for in-kind match, a dated letter of commitment is required to document the donation.

a. Types of Cost Share/Match

Hard Match (Cash)

Cash or hard matching includes cash spent for project-related costs. The allowable cash match must include costs that are necessary, reasonable, and allowable under the SLCGP.

- i. Examples: State or local general fund monies.

Soft Match (In-kind)

Soft match refers to contributions of the reasonable value of property or services in lieu of cash which benefit a federally assisted project or program. This type of match may only be used if not restricted or prohibited by program statute, regulation or guidance and must be supported with source documentation. Only property or services that comply with program guidance and/or program regulations, are allowable. In other words, a recipient cannot use a source for the soft match that is completely unrelated to the SLCGP program's goals, objectives, NOFO, etc. The same contribution cannot be used if it is already used as match for another grant program or paid from other grant funds. Below are some examples of allowable soft match:

- i. Example 1: The dollar value of the salary and fringe benefits of the CIO position paid by state, territory or local government general fund monies who is working on cybersecurity efforts within the state, territory, or local entity government.
- ii. Example 2: A hotel offers a room or space to conduct a cybersecurity training event or tabletop exercise. The hotel manager should provide the SAA with written documentation of the room rental (dollar value), date/time of the donation, signed by the hotel manager. This should align with the date/time of the training or exercise event. And, per 2 C.F.R. 200.306, "The value of donated space must not exceed the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in a privately-owned building in the same locality."
- iii. Example 3: Contributions of salary, travel, equipment, supplies, and other budget areas that are from third party sources (in compliance with 2 C.F.R. 200.306) and include voluntary contributions such as emergency personnel, lawyers, etc., who donate their time to a federal grant program. The normal per hour rate for these professionals (acting in their professional capacity) can be used to meet the matching requirement. The value of the services provided is taken into consideration when determining the value of the contribution and not who is providing the service. For example, if a lawyer is volunteering his/her services to assist the Cybersecurity Planning Committee with preparing and filing legal paperwork for their Charter, the lawyer's normal hourly rate is allowable. However, if the lawyer is volunteering his/her time and services to conduct cybersecurity needs assessments as part of the state's cyber plan implementation, the lawyer's hourly rate would not be applicable; instead, the hourly rate for an information technology specialist would be more reasonable and applicable.

b. Cost Share Documentation

The source documentation is very important, as it is with hard match. The source of the soft match should be:

1. Valued at the time of the donation—value must not exceed the fair market value of the equipment of the same age and condition at the time of donation.
2. Signed and dated by the donating company, person, etc.
3. For third-party in-kind contributions, the fair market value of goods and services must be documented and, to the extent feasible, supported by the same methods used internally by the non-federal entity.

c. *Calculating Cost Share for the Application*

Applicants must make available non-federal funds to carry out an SLCGP award in an amount not less than 20% of the total project costs (federal award amount plus cost share amount). The cost share for the multi-entity projects is 10%.

Formula: Federal Award Amount / Federal Share Percentage = Total Project Cost;
Total Project Cost x Cost Share Percentage = Cost Share Amount

- i. **Example:** If the federal award is \$100,000 with an 80% federal share percentage and a 20% cost share percentage, the cost share amount is calculated below:
 - \$100,000 (Federal Award Amount) / .80 = \$125,000 (Total Project Cost)
 - \$125,000 x .20 = \$25,000 (Cost Share Amount)

d. *Calculating Cost Share for Projects*

Cost share must be provided on a project basis. To calculate cost share for a project, please see the following formula and example:

Formula: Total Project Cost x Cost Share Percentage of the Project = Cost Share Amount;
Total Project Cost x Federal Percentage Share of the Project = Federal Amount for the Project

- i. **Example:** If the total project cost is \$125,000, the cost share percentage of the project is 20% and the federal percentage share of the project is 80%, the cost share amount for the project and federal amount for the project is calculated below:
 - \$125,000 x .20 = \$25,000 (Cost Share Amount for Project)
 - \$125,000 x .80 = \$100,000 (Federal Share Amount for Project)

e. *Future Cost Share Amounts*

With the exception for multi-entity projects, for SLCGP planning purposes, the following chart indicates the federal share and cost share percentages for SLCGP FY 2022 - 2025:

Federal fiscal year (FFY)	Federal share percentage	Non-federal cost share percentage
2022	90%	10%
2023	80%	20%
2024	70%	30%
2025	60%	40%

f. Cost Share Waiver

The Secretary of Homeland Security (or designee) may waive or modify the non-federal share for an individual entity if the entity demonstrates economic hardship. The Homeland Security Act of 2002, as amended, requires SLCGP recipients in FY 2023 to provide a non-federal cost share of 20% if they are applying as a single entity (*6 U.S.C. § 665g(m)(1)*). However, DHS is not able to provide additional funds even if it does grant a cost share waiver. The federal funding will remain at the same amount as indicated by the statutory formula.

Additionally, in accordance with *48 U.S.C. § 1469a* cost share requirements for the insular areas of the U.S. territories of American Samoa, Guam, the U.S. Virgin Islands, and the Commonwealth of the Northern Mariana Islands are waived, provided the cost share is less than \$200,000.

Economic Hardship Factors

6 U.S.C. § 665g(m)(2)(C) requires the Secretary of Homeland Security (or designee) to consider the following factors when determining economic hardship:

- a. Changes in rates of unemployment in the jurisdiction from previous years;
- b. Changes in the percentage of individuals who are eligible to receive benefits under the supplemental nutrition assistance program established under the Food and Nutrition Act of 2008 (*7 U.S.C. § 2011 et seq.*) from previous years; and
- c. Any other factors the Secretary considers appropriate.

In addition, for FY 2023, the Secretary of Homeland Security (or designee) will also consider the following factors in determining economic hardship:

- a. Demonstration that the rate of unemployment has exceeded the annual national average rate of unemployment for three of the past five years;
- b. Demonstration that the entity has filed for bankruptcy or been placed under third-party financial oversight or receivership within the past three years; and
- c. For local units of government only, demonstration that those localities have areas within them that are designated as either “high” or “very high” on the Centers for Disease Control and Prevention’s Social Vulnerability Index.

To be considered for a cost share waiver, eligible entities must meet at least one of the five criteria described above, but do not necessarily need to meet all of them. Requests for waivers will be considered on a case-by-case basis and evaluated holistically.

Cost Share Waiver Request Requirements

To request a waiver, an eligible entity should submit a written narrative, including the following three (3) categories to demonstrate economic hardship, with its FY 2023 SLCGP application submission in the Non-Disaster (ND) Grants System:

- a. History: A description of the entity's background/history of economic hardship.
- b. Austerity: Describe any measures the entity has taken to address economic hardship.
- c. Operational Impact: Describe how the lack of a waiver will impact the entity's ability to develop, implement, or revise a Cybersecurity Plan or address imminent cybersecurity threats.

A detailed justification explaining why the state (or specific local government(s) or specific project(s) if requesting only a partial waiver) is unable to fulfill the cost share requirement. The applicant must identify specific economic hardship(s) and address the factors listed above.

Approval Process

Once a decision on a waiver request is made, the SLCGP SAA will be notified in writing. If approved, the award package will indicate that the cost share has been waived in full or in part and might indicate a requirement for the state to submit a revised budget and/or scope (as applicable) for the identified project(s). If the waiver request is approved after the award has been issued, FEMA will amend the award package to indicate that the cost share has been waived in full or in part and whether the recipient must submit a revised budget and/or scope (as applicable) for the identified project(s).

Questions regarding the cost share waiver process may be directed to your FEMA Preparedness Officer by emailing FEMA-SLCGP@fema.dhs.gov.

D. Application and Submission Information

1. Key Dates and Times

- a. *Application Start Date:* ***Aug. 7, 2023, at 8:45 a.m. ET***
- b. *Application Submission Deadline:* ***Oct. 6, 2023, at 5:00 p.m. ET***

All applications **must** be received by the established deadline.

The ND Grants System has a date stamp that indicates when an application is submitted. Applicants will receive an electronic message confirming receipt of their submission. For additional information on how an applicant will be notified of application receipt, see the subsection titled "Timely Receipt Requirements and Proof of Timely Submission" in Section D of this notice.

FEMA will not review applications that are received after the deadline or consider these late applications for funding. FEMA may, however, extend the application deadline on request for any applicant who can demonstrate that good cause exists to justify extending the deadline. Good cause for an extension may include technical problems outside of the

applicant's control that prevent submission of the application by the deadline, or other exigent or emergency circumstances.

Applicants experiencing technical problems outside of their control must notify FEMA as soon as possible and before the application deadline. Failure to timely notify FEMA of the issue that prevented the timely filing of the application may preclude consideration of the award. "Timely notification" of FEMA means prior to the application deadline and within 48 hours after the applicant became aware of the issue.

A list of FEMA contacts can be found in Section H of this NOFO, "DHS Awarding Agency Contact Information." For additional assistance using the ND Grants System, please contact the ND Grants Service Desk at (800) 865-4076 or NDGrants@fema.dhs.gov. The ND Grants Service Desk is available Monday through Friday, 9:00 AM – 6:00 p.m. Eastern Time (ET). For programmatic or grants management questions, please contact your Program Analyst or Grants Specialist. If applicants do not know who to contact or if there are programmatic questions or concerns, please contact the Centralized Scheduling and Information Desk (CSID) by phone at (800) 368-6498 or by e-mail at askcsid@fema.dhs.gov, Monday through Friday, 9:00 AM – 5:00 p.m. ET.

c. Anticipated Award Date:

No later than Dec. 1, 2023

d. Other Key Dates

Event	Suggested Deadline for Completion
Initial registration in SAM.gov includes UEI issuance	Four weeks before actual submission deadline
Obtaining a valid Employer Identification Number (EIN)	Four weeks before actual submission deadline
Creating an account with login.gov	Four weeks before actual submission deadline
Registering in the System for Award Management (SAM) or Updating SAM registration	Four weeks before actual submission deadline
Registering in Grants.gov	Four weeks before actual submission deadline
Registering in ND Grants	Four weeks before actual submission deadline
Starting application in Grants.gov	One week before actual submission deadline
Submitting the final application in ND Grants	By the submission deadline

2. Agreeing to Terms and Conditions of the Award

By submitting an application, applicants agree to comply with the requirements of this NOFO and the terms and conditions of the award, should they receive an award.

3. Address to Request Application Package

Initial applications are processed through the [Grants.gov](https://www.grants.gov) portal. Final applications are completed and submitted through FEMA's ND Grants System. Application forms and instructions are available at Grants.gov. To access these materials, go to <http://www.grants.gov>.

4. **Requirements: Obtain a Unique Entity Identifier (UEI) and Register in the System for Award Management (SAM)**

Each applicant, unless they have a valid exception under 2 C.F.R. 25.110, must:

1. Be registered in Sam.Gov before application submission;
2. Provide a valid Unique Entity Identifier (UEI) in its application; and
3. Continue to always maintain an active System for Award Management (SAM) registration with current information during the Federal Award process.

5. **Steps Required to Obtain a Unique Entity Identifier, Register in System for Award Management (SAM), and Submit an Application**

Applying for an award under this program is a multi-step process, and applicants are encouraged to register early as the registration process can take four weeks or more to complete. Therefore, registration should be done in sufficient time to ensure it does not impact your ability to meet required submission deadlines.

Please review the table above for estimated deadlines to complete each of the steps listed. Failure of an applicant to comply with any of the required steps before the deadline for submitting an application may disqualify that application from funding.

To apply for an award under this program, all applicants must:

- a. Apply for, update, or verify their Unique Entity Identifier (UEI) number from SAM.gov and Employer Identification Number (EIN) from the Internal Revenue Service;
- b. In the application, provide an UEI number;
- c. Have an account with login.gov;
- d. Register for, update, or verify their SAM account and ensure the account is active before submitting the application;
- e. Create a Grants.gov account;
- f. Add a profile to a Grants.gov account;
- g. Establish an Authorized Organizational Representative (AOR) in Grants.gov;
- h. Register in ND Grants
- i. Submit an initial application in Grants.gov;
- j. Submit the final application in ND Grants, including electronically signing applicable forms; and
- k. Continue to maintain an active SAM registration with current information at all times during which it has an active federal award or an application or plan under consideration by a federal awarding agency. As part of this, applicants must also provide information on an applicant's immediate and highest-level owner and subsidiaries, as well as on all predecessors that have been awarded federal contracts or federal financial assistance within the past three years, if applicable.

Specific instructions on how to apply for, update, or verify an UEI number or SAM registration or establish an AOR are included below in the steps for applying through [Grants.gov](https://grants.gov).

Applicants are advised that FEMA may not make a federal award until the applicant has complied with all applicable SAM requirements. Therefore, an applicant's SAM registration must be active not only at the time of application, but also during the application review period and when FEMA is ready to make a federal award. Further, as noted above, an applicant's or recipient's SAM registration must remain active for the duration of an active federal award. If an applicant's SAM registration is expired at the time of application, expires during application review, or expires any other time before award, FEMA may determine that the applicant is not qualified to receive a federal award and use that determination as a basis for making a federal award to another applicant.

Per 2 C.F.R. § 25.110(c)(2)(iii), if an applicant is experiencing exigent circumstances that prevents it from obtaining an UEI number and completing SAM registration prior to receiving a federal award, the applicant must notify FEMA as soon as possible by contacting askcsid@fema.dhs.gov and providing the details of the circumstances that prevent completion of these requirements. If FEMA determines that there are exigent circumstances and FEMA has decided to make an award, the applicant will be required to obtain an UEI number, if applicable, and complete SAM registration within 30 days of the federal award date.

6. Electronic Delivery

DHS is participating in the Grants.gov initiative to provide the grant community with a single site to find and apply for grant funding opportunities. DHS encourages or requires applicants to submit their applications online through Grants.gov, depending on the funding opportunity. For this funding opportunity, FEMA requires applicants to submit initial applications through Grants.gov and a final application through ND Grants.

7. How to Register to Apply through Grants.gov

a. General Instructions:

Registering and applying for an award under this program is a multi-step process and requires time to complete. Read the instructions below about registering to apply for FEMA funds. Applicants should read the registration instructions carefully and prepare the information requested before beginning the registration process. Reviewing and assembling the required information before beginning the registration process will alleviate last-minute searches for required information.

The registration process can take up to four weeks to complete. To ensure an application meets the deadline, applicants are advised to start the required steps well in advance of their submission. Organizations must have an UEI number, an EIN, an active SAM registration and Grants.gov account to apply for grants.

Organizations must also have a Grants.gov account to apply for an award under this program. Creating a Grants.gov account can be completed online in minutes, but UEI and SAM registrations may take several weeks. Therefore, an organization's registration should be done in sufficient time to ensure it does not impact the entity's ability to meet required application submission deadlines. Complete organization instructions can be found on Grants.gov: <https://www.grants.gov/web/grants/applicants/organization-registration.html>.

If individual applicants are eligible to apply for this grant funding opportunity, refer to:
<https://www.grants.gov/web/grants/applicants/registration.html>.

b. *Obtain an UEI Number:*

All entities applying for funding, including renewal funding, before April 4, 2022, must have a UEI number. Applicants must enter the UEI number in the applicable data entry field on the SF-424 form.

For more detailed instructions for obtaining a UEI number, refer to [Sam.gov](https://sam.gov).

c. *Obtain Employer Identification Number:*

All entities applying for funding must provide an Employer Identification Number (EIN). The EIN can be obtained from the IRS by visiting <https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online>.

d. *Create a login.gov account:*

Applicants must have a login.gov account in order to register with SAM or update their SAM registration. Applicants can create a login.gov account here:
https://secure.login.gov/sign_up/enter_email?request_id=34f19fa8-14a2-438c-8323-a62b99571fd3.

Applicants only have to create a login.gov account once. For applicants that are existing SAM users, use the same email address for the login.gov account as with SAM.gov so that the two accounts can be linked.

For more information on the login.gov requirements for SAM registration, refer to:
<https://www.SAM.gov/SAM/pages/public/loginFAQ.jsf>.

e. *Register with SAM:*

All organizations applying online through Grants.gov must register with SAM. Failure to register with SAM will prevent your organization from applying through Grants.gov. SAM registration must be renewed annually. Organizations will be issued a UEI number with the completed SAM registration.

For more detailed instructions for registering with SAM, refer to:
<https://www.grants.gov/web/grants/applicants/organization-registration/step-2-register-with-sam.html>.

Note: As a new requirement per 2 C.F.R. § 25.200, applicants must also provide the applicant's immediate and highest-level owner, subsidiaries, and predecessors that have been awarded federal contracts or federal financial assistance within the past three years, if applicable.

I. ADDITIONAL SAM REMINDERS

Existing SAM.gov account holders should check their account to make sure it is “ACTIVE.” SAM registration should be completed at the very beginning of the application period and should be renewed annually to avoid being “INACTIVE.” **Please allow plenty of time before the grant application submission deadline to obtain a UEI number and then to register in SAM. It may be four weeks or more after an applicant submits the SAM registration before the registration is active in SAM, and then it may be an additional 24 hours before FEMA’s system recognizes the information.**

It is imperative that the information applicants provide is correct and current. Please ensure that your organization’s name, address, and EIN are up to date in SAM and that the UEI number used in SAM is the same one used to apply for all other FEMA awards. Payment under any FEMA award is contingent on the recipient’s having a current SAM registration.

II. HELP WITH SAM

The SAM quick start guide for new recipient registration and SAM video tutorial for new applicants are tools created by the General Services Administration (GSA) to assist those registering with SAM. If applicants have questions or concerns about a SAM registration, please contact the Federal Support Desk at <https://www.fsd.gov/fsd-gov/home.do> or call toll free (866) 606-8220.

f. *Create a Grants.gov Account:*

The next step in the registration process is to create an account with Grants.gov. If applicable, applicants must know their organization’s UEI number to complete this process.

For more information, follow the on-screen instructions or refer to:
<https://www.grants.gov/web/grants/applicants/registration.html>.

See also Section D.8 in this NOFO, “Submitting the Final Application in ND Grants,” for instructions on how to register early in ND Grants.

g. *Add a Profile to a Grants.gov Account:*

A profile in Grants.gov corresponds to a single applicant organization the user represents (i.e., an applicant) or an individual applicant. If you work for or consult with multiple organizations and have a profile for each, you may log in to one Grants.gov account to access all of your grant applications. To add an organizational profile to your Grants.gov account, if applicable, enter the UEI number for the organization in the UEI field while adding a profile.

For more detailed instructions about creating a profile on Grants.gov, refer to
<https://www.grants.gov/web/grants/applicants/registration/add-profile.html>.

h. *EBiz Point of Contact (POC) Authorized Profile Roles:*

After you register with Grants.gov and create an Organization Applicant Profile, the organization applicant's request for Grants.gov roles and access is sent to the EBiz POC. The EBiz POC will then log in to Grants.gov and authorize the appropriate roles, which may include the AOR role, thereby giving you permission to complete and submit applications on

behalf of the organization. You will be able to submit your application online any time after you have been assigned the AOR role.

For more detailed instructions about creating a profile on Grants.gov, refer to:
<https://www.grants.gov/web/grants/applicants/registration/authorize-roles.html>.

i. ***Track Role Status:***

To track your role request, refer to:

<https://www.grants.gov/web/grants/applicants/registration/track-role-status.html>.

j. ***Electronic Signature:***

When applications are submitted through Grants.gov, the name of the organization applicant with the AOR role that submitted the application is inserted into the signature line of the application, serving as the electronic signature. The EBiz POC **must** authorize individuals who are able to make legally binding commitments on behalf of the organization as an AOR; **this step is often missed, and it is crucial for valid and timely submissions.**

8. **How to Submit an Initial Application to FEMA via Grants.gov**

Standard Form 424 (SF-424) is the initial application for this notice.

Grants.gov applicants can apply online using a workspace. A workspace is a shared, online environment where members of a grant team may simultaneously access and edit different web forms within an application. For each Notice of Funding Opportunity, you can create individual instances of a workspace. Applicants are encouraged to submit their initial applications in Grants.gov at least seven days before the application deadline.

In Grants.gov, applicants need to submit the following:

- SF-424, Application for Federal Assistance; and
- Grants.gov Lobbying Form, Certification Regarding Lobbying.

Below is an overview of applying on Grants.gov. For access to complete instructions on how to apply for opportunities using Workspace, refer to:

<https://www.grants.gov/web/grants/applicants/workspace-overview.html>

a. ***Create a Workspace:***

Creating a workspace allows you to complete it online and route it through your organization for review before submitting.

b. ***Complete a Workspace:***

Add participants to the workspace to work on the application together, complete all the required forms online or by downloading PDF versions, and check for errors before submission.

c. ***Adobe Reader:***

If you decide not to apply by filling out webforms you can download individual PDF forms in Workspace so that they will appear similar to other Standard or DHS forms. The

individual PDF forms can be downloaded and saved to your local device storage, network drive(s), or external drives, then accessed through Adobe Reader.

NOTE: Visit the Adobe Software Compatibility page on Grants.gov to download the appropriate version of the software at <https://www.grants.gov/web/grants/applicants/adobe-software-compatibility.html>

d. *Mandatory Fields in Forms:*

In the forms, you will note fields marked with an asterisk and a different background color. These fields are mandatory fields that must be completed to successfully submit your application.

e. *Complete SF-424 Fields First:*

The forms are designed to fill in common required fields across other forms, such as the applicant name, address, and UEI number. To trigger this feature, an applicant must complete the SF-424 information first. Once it is completed, the information will transfer to the other forms.

f. *Submit a Workspace:*

An application may be submitted through workspace by clicking the “Sign and Submit” button on the Manage Workspace page, under the Forms tab. Grants.gov recommends submitting your application package at least 24-48 hours prior to the close date to provide you with time to correct any potential technical issues that may disrupt the application submission.

g. *Track a Workspace:*

After successfully submitting a workspace package, a Grants.gov Tracking Number (GRANTXXXXXXXX) is automatically assigned to the application. The number will be listed on the confirmation page that is generated after submission. Using the tracking number, access the Track My Application page under the Applicants tab or the Details tab in the submitted workspace.

h. *Additional Training and Applicant Support:*

For additional training resources, including video tutorials, refer to:
<https://www.grants.gov/web/grants/applicants/applicant-training.html>

Grants.gov provides applicants 24/7 (except federal holidays) support via the toll-free number (800) 518-4726, email at support@grants.gov and the website at <https://www.grants.gov/support.html>. For questions related to the specific grant opportunity, contact the number listed in the application package of the grant you are applying for.

If you are experiencing difficulties with your submission, it is best to call the Grants.gov Support Center and get a ticket number. The Support Center ticket number will assist FEMA with tracking your issue and understanding background information on the issue.

9. Submitting the Final Application in ND Grants

After submitting the initial application in Grants.gov, eligible applicants will be notified by FEMA and asked to proceed with submitting their complete application package in ND Grants. Applicants can register early with ND Grants and are encouraged to begin their ND Grants registration at the time of this announcement or, at the latest, seven days before the application deadline. Early registration will allow applicants to have adequate time to start and complete their applications.

Applicants needing assistance registering for the ND Grants system should contact ndgrants@fema.dhs.gov or (800) 865-4076. For step-by-step directions on using the ND Grants system and other guides, please see <https://www.fema.gov/grants/guidance-tools/non-disaster-grants-management-system>.

In ND Grants, applicants will be prompted to submit the standard application information and any program-specific information required as described in Section D.11 of this NOFO, “Content and Form of Application Submission.” The Standard Forms (SF) are auto generated in ND Grants, but applicants may access these forms in advance through the Forms tab under the [SF-424 family on Grants.gov](#). Applicants should review these forms before applying to ensure they have all the information required.

For additional application submission requirements, including program-specific requirements, please refer to the subsection titled “Content and Form of Application Submission” under Section D.11 of this notice.

10. Timely Receipt Requirements and Proof of Timely Submission

As application submission is a two-step process, the applicant with the AOR role who submitted the application in Grants.gov will receive an acknowledgement of receipt and a tracking number (GRANTXXXXXXXX) from Grants.gov with the successful transmission of its initial application. **This notification does not serve as proof of timely submission, as the application is not complete until it is submitted in ND Grants.** Applicants can also view the ND Grants Agency Tracking Number by accessing the Details tab in the submitted workspace section in Grants.gov, under the Agency Tracking Number column. Should the Agency Tracking Number not appear, the application has not yet migrated from Grants.gov into the ND Grants System. Please allow 24 hours for your ND Grants application tracking number to migrate.

All applications must be received in ND Grants by **5:00 p.m. ET** on the application deadline. Proof of timely submission is automatically recorded by ND Grants. An electronic date/time stamp is generated within the system when the application is successfully received by ND Grants. Additionally, the applicant(s) listed as contacts on the application will receive a system-generated email to confirm receipt.

11. Content and Form of Application Submission

a. *Standard Required Application Forms and Information*

The following forms or information are required to be submitted in either Grants.gov or ND Grants. The SFs are submitted either through Grants.gov, through forms generated in ND

Grants, or as an attachment in ND Grants. Applicants may also access the SFs at <https://www.grants.gov/web/grants/forms/sf-424-family.html>.

I. GRANTS.GOV

- **SF-424, Application for Federal Assistance**, initial application submitted through Grants.gov.
- **Grants.gov Lobbying Form, Certification Regarding Lobbying**, submitted through Grants.gov.

II. ND GRANTS

- **SF-424A, Budget Information (Non-Construction)**, submitted via the forms generated by ND Grants.
 - **For construction under an award, submit SF-424C, Budget Information (Construction)**, submitted via the forms generated by ND Grants, in addition to or instead of SF-424A.
- **SF-424B, Standard Assurances (Non-Construction)**, submitted via the forms generated by ND Grants.
 - **For construction under an award, submit SF-424D, Standard Assurances (Construction)**, submitted via the forms generated by ND Grants, in addition to or instead of SF-424B.
- **SF-LLL, Disclosure of Lobbying Activities**, submitted via the forms generated by ND Grants.
- **Indirect Cost Agreement or Proposal**, submitted as an attachment in ND Grants if the budget includes indirect costs and the applicant is required to have an indirect cost rate agreement or proposal. If the applicant does not have or is not required to have an indirect cost rate agreement or proposal, please see Section D.13 of this notice, “Funding Restrictions and Allowable Costs,” for further information regarding allowability of indirect costs and whether alternatives to an indirect cost rate agreement or proposal might be available, or contact the relevant FEMA staff identified in Section G of this notice, “DHS Awarding Agency Contact Information” for further instructions.

b. *Program-Specific Required Forms and Information*

The following program-specific forms or information are required to be submitted in ND Grants as file attachments:

I. INVESTMENT JUSTIFICATION FORM AND INSTRUCTIONS

Each eligible entity is required to submit complete project-level information detailing how the SLCGP program objectives and goals will be met through the development, implementation and/or revision of its Cybersecurity Plan. If the state or territory has not established a Cybersecurity Planning Committee, then the proposed plans for this requirement must be included in the IJs and projects submitted with the application. Project-level information should also include state or territory projects which address the requirement to conduct assessments and evaluation and to incorporate the adoption of key cybersecurity best practices. Eligible entities should consult the [CISA Cybersecurity Performance Goals](#) for their SLCGP application.

Only one application will be submitted by the eligible entity. Requirements for the application are listed in order of hierarchy below:

Application level: No more than four **IJs** can be submitted with the application.

- **Objective:** Each SLCGP objective requires no more than one IJ and at least one project.
 - **Projects:** Project-level information will vary based on the associated SLCGP objectives and sub-objectives as outlined in the NOFO.
 - **Project Worksheet:** Applicants must submit only one Project Worksheet with the application. Multi-entity projects must be included as individual projects within a Project Worksheet, aligned to the applicable IJ and SLCGP objectives.
 - Use the following naming convention for the IJs and PWs: [Insert name of state or territory] Objective [insert number of corresponding objectives – 1, 2, 3 or 4]. For example: “Alaska PW Objective 2” or “Alaska IJ Objective 2.”

Investment Justification Implementation Schedule

The implementation schedule table should be used as a planning tool for the key activities and milestones associated with each project identified in the Cybersecurity Plan. Applicants must also describe how implementing the plan will be measured (metrics). For each project and each year of the grant, the applicant should include the activities necessary to accomplish the goals of each project, as well as the estimated start and completion dates (by calendar quarter) for each activity. The standard definition of a project is a temporary endeavor with a defined beginning and end (usually time-constrained, and often constrained by funding or a deliverable), undertaken to meet unique goals and objectives, typically to bring about beneficial change or added value. Applying this standard to projects using preparedness grant funds, a project is a related set of activities and purchases supporting the building or sustaining of core capabilities; and is associated with a single entity responsible for execution.

[Download IJ Template](#) from FEMA’s website or access the IJ Template on Grants.gov. The IJ Template is useful for the **Program Narrative** portion of the application. All IJs must provide a baseline understanding of the existing cybersecurity gaps, risks, and threats that the applicant entity faces which have influenced the development of the IJs. Also, applicants must include a summary of the current capabilities within the applicant jurisdiction to address these threats and risks.

FY 2023

For states and territories **with** a CISA-approved Cybersecurity Plan, Committee Membership List and Charter, Investments Justifications for SLCGP Objectives 3 and 4 must have at least one project. However, it is important to note that identifying and mitigating gaps in the cybersecurity workforce, enhancing recruitment and retention efforts and bolstering the knowledge, skills, and abilities of personnel are still statutory requirements for Cybersecurity Plans to address even if the eligible entity does not use grant funds to carry this out. In addition, state and territories may include projects related to SLCGP Objectives 1 and 2 at their discretion.

II. PROJECT WORKSHEET

The PW is useful for the **Budget Details and Budget Narrative** portion of the application. Eligible applicants must submit one PW as part of the overall application submission through the ND Grants system. The PW must include information for each IJ submitted as part of the application for funding: IJ Number, Objective, Project Name, Local and/or Rural Pass-through information, etc. The PW should be used to record all proposed projects with budget details, budget narrative, M&A costs, amount and source of cost share, etc. The Planning, Organization, Equipment, Training, and/or Exercises (POETE) Solution Areas associated with the IJs and Projects should be indicated on the PW. The federal Amount and Cost Share Amount must be included for each project within the PW. The PW template provides drop-down selections for several of the project attributes. All project attribute fields must be completed for the PW to be considered complete. Incomplete PWs will not be accepted. Information provided should primarily align to one objective to facilitate project review. If a project aligns to multiple objectives, then applicant must provide sufficient detail to determine which projects, POETE elements, and requested funds belong under which objective. The applicant may then use the information collected in the worksheet for rapid transfer to the ND Grants interface. Each project will be given a unique identifier as it is submitted via ND Grants. Applicants should keep a record of the project identifiers as they will be required to report on each project using that identifier. All requested funding must be associated with specific projects.

Cybersecurity Project Submissions (if applicable)

Applicants may request an exception to submitting their cybersecurity projects at the time of application. The exception request must be supported by the Cybersecurity Planning Committee. One IJ and one PW must be included with the application indicating “To be determined” on both forms. The applicant may request M&A funding on the PW which will be released at the time of award.

Applicants can email questions about the IJ, PW or application requirements to FEMA-SLCGP@fema.dhs.gov.

12. Intergovernmental Review

An intergovernmental review may be required. Applicants must contact their state’s Single Point of Contact (SPOC) to comply with the state’s process under Executive Order 12372 (See [Executive Orders | National Archives](#))

13. Funding Restrictions and Allowable Costs

All costs charged to awards covered by this funding notice must comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements at 2 *C.F.R. Part 200*, unless otherwise indicated in the funding notice and the terms and conditions of the award. This includes, among other requirements, that costs must be incurred, and products and services must be delivered, within the period of performance of the award. See 2 *C.F.R. § 200.403(h)* (referring to budget periods, which for FEMA awards under this program is the same as the period of performance).

In general, the Cost Principles establish standards for the allowability of costs, provide detailed guidance on the cost accounting treatment of costs as direct or administrative costs, and set forth allowability principles for selected items of cost. More specifically, except as otherwise stated in this NOFO, the terms and condition of an award, or other program materials, costs charged to awards covered by this NOFO must be consistent with the cost principles for federal awards located at 2 C.F.R. Part 200, Subpart E. In order to be allowable, all costs charged to a FEMA award or applied to the cost share must be reasonable in nature and amount and allocable to the particular FEMA award.

Additionally, all costs charged to awards must comply with the grant program's applicable statutes, policies, requirements in this notice as well as with the terms and conditions of the award. If FEMA staff identify costs that are inconsistent with any of these requirements, these costs may be disallowed, and FEMA may recover funds as appropriate, consistent with applicable laws, regulations, and policies.

As part of those requirements, grant recipients and subrecipients may only use federal funds or funds applied to a cost share for the purposes set forth in this notice and the terms and conditions of the award, and those costs must be consistent with the statutory authority for the award.

Grant funds may not be used for matching funds for other federal grants/cooperative agreements, lobbying, or intervention in federal regulatory or adjudicatory proceedings. In addition, federal funds may not be used to sue the federal government or any other government entity.

Unallowable Costs

For FY 2023 SLCGP, grant funds may not be used for the following:

- a. Spyware;
 - b. Construction;
 - c. Renovation;
 - d. To pay a ransom;
 - e. For recreational or social purposes;
 - f. To pay for cybersecurity insurance premiums;
 - g. To acquire land or to construct, remodel, or perform alterations of buildings or other physical facilities;
 - h. For any purpose that does not address cybersecurity risks or cybersecurity threats on information systems owned or operated by, or on behalf of, the eligible entity that receives the grant or a local government within the jurisdiction of the eligible entity;
 - i. To supplant state or local funds; however, this shall not be construed to prohibit the use of funds from a grant under this NOFO for otherwise permissible uses on the basis that the SLT has previously used SLT funds to support the same or similar uses; and
 - j. For any recipient or subrecipient cost-sharing contribution.
- a. *Prohibitions on Expending FEMA Award Funds for Covered Telecommunications Equipment or Services***

Recipients and subrecipients of FEMA federal financial assistance are subject to the prohibitions described in section 889 of the [John S. McCain National Defense Authorization Act for Fiscal Year 2019 \(FY 2019 NDAA\)](#), Pub. L. No. 115-232 (2018) and 2 *C.F.R.* §§ 200.216, 200.327, 200.471, and *Appendix II to 2 C.F.R. Part 200*. Beginning August 13, 2020, the statute – as it applies to FEMA recipients, subrecipients, and their contractors and subcontractors – prohibits obligating or expending federal award funds on certain telecommunications and video surveillance products and contracting with certain entities for national security reasons.

Guidance is available at [FEMA Policy #405-143-1 - Prohibitions on Expending FEMA Award Funds for Covered Telecommunications Equipment or Services](#)

Additional guidance is available at [Contract Provisions Guide: Navigating Appendix II to Part 200 - Contract Provisions for Non-Federal Entity Contracts Under Federal Awards \(fema.gov\)](#).

Effective August 13, 2020, FEMA recipients and subrecipients **may not** use any FEMA funds under open or new awards to:

- Procure or obtain any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology of any system;
- Enter, extend, or renew a contract to procure or obtain any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology of any system; or
- Enter, extend, or renew contracts with entities that use covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system.

I. REPLACEMENT EQUIPMENT AND SERVICES

FEMA grant funding may be permitted to procure replacement equipment and services impacted by this prohibition, provided the costs are otherwise consistent with the requirements of the funding notice and the [Preparedness Grants Manual](#).

II. DEFINITIONS

Per section 889(f)(2)-(3) of the FY 2019 NDAA and 2 *C.F.R.* § 200.216, covered telecommunications equipment or services means:

- i. Telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation, (or any subsidiary or affiliate of such entities);
- ii. For the purpose of public safety, security of Government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities);
- iii. Telecommunications or video surveillance services provided by such entities or using such equipment; or

- iv. Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the People's Republic of China.

Examples of the types of products covered by this prohibition include phones, internet, video surveillance, and cloud servers when produced, provided, or used by the entities listed in the definition of "covered telecommunications equipment or services." *See 2 C.F.R. § 200.471.*

b. *Pre-Award Costs*

Pre-award costs are allowable only with the prior written approval of DHS/FEMA and as included in the award agreement. Grant funds cannot be used to pay for products and services contracted for or obligated prior to the effective date of the award. Grant writer fees, which are limited to \$1,500 per eligible entity per application, are considered an exception and may be included as a Pre-Award cost.

The applicant must seek approval from FEMA at the time of application and before the award is announced.

To request pre-award costs, a written request must be included with the eligible entity's application and signed by the AOR of the entity. The signed letter must outline the purposes for the pre-award costs, a detailed budget and budget narrative describing the pre-award costs from the post-award costs and a justification for the request. All pre-award and post-award costs should be included in the IJ and PW and clearly identified as such. The recipient must receive written confirmation from FEMA that the expenses have been reviewed and that FEMA has determined the costs to be justified, unavoidable, and consistent with the grant's scope of work. The pre-award cost must meet the requirements of 2 C.F.R. § 200.458, which provides that the costs must be reasonable and necessary for efficient and timely performance of the grant's scope of work.

FEMA may re-evaluate and disallow pre-award costs if it is later determined that the services were not properly procured or do not satisfy the requirements of 2 C.F.R. § 200.458. See Section H of this NOFO for general procurement under grants requirements.

c. *Management and Administration (M&A) Costs*

A maximum of up to 5% of SLCGP funds awarded may be retained by the state, and any funds retained are to be used solely for M&A purposes associated with the SLCGP award.

Subrecipients may also retain a maximum of up to five percent of the funding passed through by the state solely for M&A purposes associated with the SLCGP award. While the eligible entity may retain up to 5% of this total for M&A, the state or territory must still ensure that all subrecipient award amounts meet the mandatory minimum pass-through requirements that are applicable to SLCGP. To meet this requirement, the percentage of

funds passed through to state or local jurisdictions must be based on the state's or territory's total SLCGP award prior to withholding any M&A.

M&A costs are for activities directly related to the management and administration of the award, such as financial management, reporting, and program and financial monitoring. Some examples of M&A costs include grants management training for M&A staff, equipment and supplies for M&A staff to administer the grant award, travel costs for M&A staff to attend conferences or training related to the grant program, travel costs for the M&A staff to conduct subrecipient monitoring, contractual services to support the M&A staff with M&A activities, and auditing costs related to the grant award to the extent required or permitted by statute or 2 C.F.R. Part 200. Characteristics of M&A expenses can include the following:

1. direct costs that are incurred to administer a particular federal award;
2. identifiable and unique to each federal award;
3. charged based on the activity performed for that particular federal award; and
4. not duplicative of the same costs that are included in the approved Indirect Cost Rate Agreement, if applicable.

d. Indirect Facilities and Administrative (F&A) Costs

Indirect costs are allowable under this program as described in 2 C.F.R. Part 200, including 2 C.F.R. § 200.414. Applicants with a current negotiated indirect cost rate agreement that desire to charge indirect costs to an award must provide a copy of their negotiated indirect cost rate agreement at the time of application. Not all applicants are required to have a current negotiated indirect cost rate agreement. Applicants that are not required by 2 C.F.R. Part 200 to have a negotiated indirect cost rate agreement but are required by 2 C.F.R. Part 200 to develop an indirect cost rate proposal must provide a copy of their proposal at the time of application. Applicants who do not have a current negotiated indirect cost rate agreement (including a provisional rate) and wish to charge the de minimis rate must reach out to the FEMA Grants Management Specialist for further instructions. Applicants who wish to use a cost allocation plan in lieu of an indirect cost rate must also reach out to the FEMA Grants Management Specialist for further instructions.

Establishing Indirect Cost Rates

The processes for establishing the indirect cost rate varies based on the type of entity and the amount of funding they receive:

1. If the entity is a non-governmental entity, and is a subrecipient, indirect cost rate procedures are outlined in 2 C.F.R. 200.332(a)(4). These types of entities may either use the de minimis rate or negotiate a rate with the pass-through entity.
2. If the subrecipient is a state or local governmental entity, indirect cost rate procedures are established in 2 C.F.R. 200, Appendix VII.
 - a. *Per Paragraph D.1.b. of Appendix VII*, state or local governmental entities receiving grant funds must develop an indirect cost rate proposal.
 - If the state or local entity receives more than \$35 million in grant funding in a fiscal year, the proposal must be approved by the cognizant agency.
 - If a state or local entity receives \$35 million or less in grant funding in a fiscal year, they must develop an indirect cost rate proposal, but that indirect

cost rate proposal does not need to be approved by the cognizant agency.

3. If a state or local governmental entity wants to use the de minimis rate (instead of developing an indirect cost rate proposal), they can request a case-by-case exception from FEMA (*per 2 C.F.R. 200.102(b)*). Applicants should reach out to the FEMA Grants Management Specialist for further instructions.

e. *Other Direct Costs*

Funding guidelines established within this section support the development, updating, and implementing a Cybersecurity Plan. Allowable investments made in support of this goal must fall into POETE, aligned to closing capability gaps or sustaining capabilities. More information on the POETE solution areas can be found in [Appendix D, “POETE Solution Areas for Investments.”](#)

E. Application Review Information

1. Application Evaluation Criteria

a. *Programmatic Criteria*

DHS/FEMA will evaluate the FY 2023 SLCGP applications for completeness and applicant eligibility. DHS/CISA will evaluate the FY 2023 SLCGP applications for adherence to programmatic guidelines, and anticipated effectiveness of the proposed investments.

For eligible entities with a CISA-approved Cybersecurity Plan, Committee Membership List and Charter, the review will include verification of the following elements:

- a. Eligible entities understand their current cybersecurity posture and areas for improvement based on continuous testing, evaluation, and structured assessments;
- b. Eligible entities implement security protections commensurate with risk; and
- c. Eligible entities ensure organization personnel are appropriately trained in cybersecurity, commensurate with responsibility

In addition to the above, DHS/CISA will evaluate whether proposed projects are: 1) both feasible and effective at reducing the risks for which the project was designed; and 2) able to be fully completed within the four-year period of performance.

b. *Financial Integrity Criteria*

Prior to making a federal award, FEMA is required by *31 U.S.C. § 3354*, as enacted by the *Payment Integrity Information Act of 2019, Pub. L. No. 116-117 (2020)*; *41 U.S.C. § 2313*; and *2 C.F.R. § 200.206* to review information available through any Office of Management and Budget (OMB)-designated repositories of governmentwide eligibility qualification or financial integrity information, including whether the applicant is suspended or debarred. FEMA may also pose additional questions to the applicant to aid in conducting the pre-award risk review. Therefore, application evaluation criteria may include the following risk-based considerations of the applicant:

- i. Financial stability;
- ii. Quality of management systems and ability to meet management standards.
- iii. History of performance in managing federal award;
- iv. Reports and findings from audits; and
- v. Ability to effectively implement statutory, regulatory, or other requirements.

c. *Supplemental Financial Integrity Criteria and Review*

Prior to making a federal award where the anticipated total federal share will be greater than the simplified acquisition threshold, currently \$250,000:

- i. FEMA is required to review and consider any information about the applicant, including information on the applicant's immediate and highest-level owner, subsidiaries, and predecessors, if applicable, that is in the designated integrity and performance system accessible through the [SAM.gov Responsibility/Qualification](https://sam.gov) (R/Q), formally known as the Federal Awardee Performance and Integrity Information System (FAPIIS).
- ii. An applicant, at its option, may review information in SAM.gov R/Q and comment on any information about itself that a federal awarding agency previously entered.
- iii. FEMA will consider any comments by the applicant, in addition to the other information in SAM.gov R/Q, in making a judgment about the applicant's integrity, business ethics, and record of performance under federal awards when completing the review of risk posed by applicants as described in 2 *C.F.R. § 200.206*.

2. *Review and Selection Process*

FEMA will follow all applicable statutes, rules, and requirements and will take into consideration materials accompanying the SLCGP legislation and annual appropriations acts, such as the Joint Explanatory Statement, as appropriate, in reviewing and determining recipient eligibility.

All proposed investments will undergo a federal review by FEMA and CISA to verify compliance with all administrative and eligibility criteria identified in the NOFO. FEMA will conduct the federal review for compliance and the budget review of the IJs and PWs. FEMA will use a checklist to verify compliance with all administrative and eligibility criteria identified in the NOFO.

Applicants must demonstrate how investments support closing capability gaps or sustaining capabilities. CISA will review IJs and PWs at both the investment and project level. The following criteria apply to the review of projects:

- **Clarity:** Sufficient detail to understand what the project is intending to do with grant dollars.
- **Logical/Project Alignment:** Alignment of the stated SLCGP objectives to the applicant's approved Cybersecurity Plan.
- **Reasonableness:** Costs for the items/services outlined within the project description are reasonable. Execution within the period of performance is feasible.

Projects rated as effective or promising are approved.

In addition, investments with emergency communications activities will be reviewed to verify compliance with SAFECOM Guidance (see Section F.3.d below). FEMA and CISA

will coordinate directly with the recipient on any compliance concerns and will provide technical assistance as necessary to help ensure full compliance.

F. Federal Award Administration Information

1. Notice of Award

Before accepting the award, the AOR and recipient should carefully read the award package. The award package includes instructions on administering the grant award and the terms and conditions associated with responsibilities under federal awards. **Recipients must accept all conditions in this notice as well as any specific terms and conditions in the Notice of Award to receive an award under this program.**

Notification of award approval is made through the ND Grants system through an automatic electronic mail to the recipient's authorized official listed in the initial application. The recipient should follow the directions in the notification to confirm acceptance of the award.

Recipients must accept their awards no later than 60 days from the award date. The recipient shall notify FEMA of its intent to accept and proceed with work under the award or provide a notice of intent to decline through the ND Grants system. For instructions on how to accept or decline an award in the ND Grants system, please see the ND Grants Grant Recipient User Guide, which is available at <https://www.fema.gov/grants/guidance-tools/non-disaster-grants-management-system> along with other ND Grants materials.

Funds will remain on hold until the recipient accepts the award through the ND Grants system and all other conditions of the award have been satisfied or until the award is otherwise rescinded. Failure to accept a grant award within the 60-day timeframe may result in a loss of funds.

2. Pass-Through Requirements

The SLCGP SAA recipient must pass through at least 80% of the federal funds provided under the grant. With the consent of the recipients, this pass-through may be in the form of in-kind services, capabilities, or activities, or a combination of funding and other services. 25% of the total federal award must also go to rural areas. This pass-through to rural areas is a part of the overall 80% pass-through; however, it should be emphasized that 25% of the total federal amount must be passed through to rural areas. All pass-through entities must meet all program and grant administration requirements. See 2 C.F.R. § 200.332. For a description of eligible subrecipients, please see Section C.1.b. of this NOFO.

a. *Documenting the Pass-Through*

1. The SLCGP SAA must make a firm written commitment to passing through grant funds or equivalent services to local government subrecipients;
2. The SLCGP SAA's commitment must be unconditional (i.e., no contingencies for the availability of eligible entity funds);
3. There must be documentation (i.e., subgrant award document with terms, and conditions) of the commitment; and
4. The award terms must be communicated to the local subrecipient.

The signatory authority of the SLCGP SAA must certify in writing to DHS/FEMA that pass-through requirements have been met. A letter of intent (or equivalent) to award funds is not considered sufficient; after the funds have been awarded, the SAA must self-certify, on behalf of the state, that the pass-through requirements have been met.

b. ***Rural Area Pass-Through***

As part of the 80% local government pass through requirement, in obligating funds, items, services, capabilities, and/or activities to local governments, each SLCGP SAA or multi-entity group is required to pass through at least 25% of the federal award amount to local jurisdictions within rural areas of the state or territory. Per 49 U.S.C. 5302 “rural” is any area with a population of less than 50,000 individuals. To meet the 25% rural pass-through requirement for SLCGP, the eligible subrecipient must be a local government entity within a rural area (a jurisdiction with a population of less than 50,000 individuals).

The SLCGP SAA or multi-entity group may either pass through 25% of the federal funds provided under the grant; items, services, capabilities, or activities having a dollar value of at least 25% of the federal funds provided under the grant; or grant funds combined with other items, services, capabilities, or activities that have a total dollar value of at least 25% of the federal funds provided under the grant.

Because the pass-through to rural entities is part of the overall 80% pass-through requirement to local governments, the eligible entity or multi-entity must obtain the consent of local governments if intending to pass through items, services, capabilities, or activities to rural areas in lieu of funding to count that dollar value as part of the overall 80% passthrough requirement (see 6 U.S.C. §665g(n)(2)(A)-(B)) The same four criteria for pass-through to local governments also applies to the pass-through to rural areas within those local governments.

c. ***Exceptions to the Pass-Through Requirement***

The local government pass-through requirement, including the rural area pass-through requirement, **does not apply to situations, or to entities, as described below:**

1. Grant funding awarded solely to support projects integral to the revision of the state or territory Cybersecurity Plan; or
2. The District of Columbia, the Commonwealth of Puerto Rico, American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, the United States Virgin Islands, or a tribal government.

To exercise option one above, recipients must submit a proposed budget and budget narrative in the PW, along with a written justification outlining how the proposed costs will be used to revise the cybersecurity plan to FEMA. Once the proposed costs and activities are reviewed by FEMA and CISA, the recipient will be notified, and the funding will be released.

d. ***Timing***

After the funds have been released, FY 2023 SLCGP recipients must submit a letter to FEMA signed by the Authorized Official listed on the grant award certifying that they have met the 45-day pass-through requirement and collected any signed local government consents. Local consent must be signed by the Authorized Official (or his/her designee) for the local government entity receiving the items, services, capabilities, or activities in lieu of funding, and the consent must specify the amount and intended use of the funds. The SAA's certification letter is due no later than 10 calendar days after the 45-day period for issuing pass-through funding has passed. The letter should be emailed to FEMA-SLCGP@fema.dhs.gov. FEMA will send a copy of the letter to CISA.

Please see below some example guidance on how the release of funds date may impact the mandatory pass-through requirement date:

Example-Project Name	FEMA-to-SAA Release of Funds Date	SAA-to-Local Government(s) Pass-Through Deadline Date	Letter Submission from SAA to FEMA Due Date
Project A	April 15, 2023	May 30, 2023	NLT June 9, 2023
Project B	May 15, 2023	June 29, 2023	NLT July 9, 2023
Project C	June 15, 2023	July 30, 2023	NLT August 9, 2023

e. ***Other Guidance and Requirements for Passing Through Items, Services, Capabilities, or Activities in Lieu of Funding***

As stated in the previous section, the signatory authority of the SLCGP recipient entity must certify in writing to FEMA that pass-through requirements have been met. If a state or territory wishes to pass through items, services, capabilities, or activities on a state-wide basis to all local governments and rural areas in lieu of funding, DHS recommends consulting with applicable municipal, city, county, rural area, or other local government councils or associations within the state or territory to gauge the level of interest in receiving these benefits in lieu of funding. DHS also recommends including these councils or associations in the approved Cybersecurity Planning Committees. Local consent must be signed by the Authorized Official (or his/her designee) for the local government entity receiving statewide items, services, capabilities, or activities in lieu of funding, and the consent must specify the amount and intended use of the funds.

States must still engage individual local governments, as applicable, to obtain consent where the state wants to pass through items, services, capabilities, or activities to a particular local government or rural area in lieu of funding. Consent can be given at individual local or tribal units of government. Additionally, consent to receive items, services, capabilities, or activities in lieu of funding does not have to be provided by all local governments within the state—consent is only required only from those local subrecipients wishing to participate. If an individual unit of government does not consent to having the state retain a portion of funding, then the SLCGP SAA must pass-through funding to that local government in the form of a subgrant award, *provided that entity has an approved project* as part of the approved Cybersecurity Plan to utilize the funds.

3. Administrative and National Policy Requirements

In addition to the requirements of in this section and in this funding notice, FEMA may place specific terms and conditions on individual awards in accordance with 2 *C.F.R. Part 200*.

a. *DHS Standard Terms and Conditions*

All successful applicants for DHS grant and cooperative agreement are required to comply with DHS Standard Terms and Conditions, which are available online at [DHS Standard Terms and Conditions](#).

The applicable DHS Standard Terms and Conditions will be those in effect at the time the award was made. What terms and conditions will apply for the award will be clearly stated in the award package at the time of award.

b. *Ensuring the Protection of Civil Rights*

As the Nation works towards achieving the [National Preparedness Goal](#), it is important to continue to protect the civil rights of individuals. Recipients and subrecipients must carry out their programs and activities, including those related to the building, sustainment, and delivery of core capabilities, in a manner that respects and ensures the protection of civil rights for protected populations.

Federal civil rights statutes, such as Section 504 of the Rehabilitation Act of 1973 and Title VI of the Civil Rights Act of 1964, along with DHS and FEMA regulations, prohibit discrimination on the basis of race, color, national origin, sex, religion, age, disability, limited English proficiency, or economic status in connection with programs and activities receiving [federal financial assistance](#) from FEMA. The DHS Standard Terms and Conditions include a fuller list of the civil rights provisions that apply to recipients. These terms and conditions can be found in the [DHS Standard Terms and Conditions](#). Additional information on civil rights provisions is available at <https://www.fema.gov/about/offices/equal-rights/civil-rights>.

Monitoring and oversight requirements in connection with recipient compliance with federal civil rights laws are also authorized pursuant to 44 *C.F.R. Part 7*.

In accordance with civil rights laws and regulations, recipients and subrecipients must ensure the consistent and systematic fair, just, and impartial treatment of all individuals, including individuals who belong to underserved communities that have been denied such treatment.

c. *Environmental Planning and Historic Preservation (EHP) Compliance*

As a federal agency, FEMA is required to consider the effects of its actions on the environment and historic properties to ensure that all activities and programs funded by FEMA, including grant-funded projects, comply with federal EHP laws, Executive Orders, regulations, and policies, as applicable.

All non-critical new construction or substantial improvement of structures in a Special Flood Hazard Area must, at a minimum, apply the flood elevations of the Federal Flood Risk Management Standard's Freeboard Value Approach unless doing so would cause the project

to be unable to meet applicable program cost-effectiveness requirements. All other types of projects may choose to apply the flood elevations of the Federal Flood Risk Management Standard's Freeboard Value Approach. See [Executive Order \(EO\) 14030, Climate-Related Financial Risk](#) and [FEMA Policy #-206-21-0003, Partial Implementation of the Federal Flood Risk Management Standard for Hazard Mitigation Assistance Programs \(Interim\)](#) ([fema.gov](https://www.fema.gov)).

Recipients and subrecipients proposing projects that have the potential to impact the environment, including, but not limited to, the construction of communication towers, modification or renovation of existing buildings, structures, and facilities, or new construction including replacement of facilities, must participate in the FEMA EHP review process. The EHP review process involves the submission of a detailed project description along with any supporting documentation requested by FEMA in order to determine whether the proposed project has the potential to impact environmental resources or historic properties.

In some cases, FEMA is also required to consult with other regulatory agencies and the public in order to complete the review process. Federal law requires EHP review to be completed before federal funds are released to carry out proposed projects. FEMA may not be able to fund projects that are not in compliance with applicable EHP laws, Executive Orders, regulations, and policies.

Executive Order (EO) 13985, Advancing Racial Equity and Support for Underserved Communities through the Federal Government, rearticulates and strengthens the environmental justice framework articulated in 1994 in EO 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations. Specifically, Section 1 of E.O. 13985 states that: "Affirmatively advancing equity, civil rights, racial justice, and equal opportunity is the responsibility of the whole of our Government. Because advancing equity requires a systemic approach to embedding fairness in decision-making processes, executive departments, and agencies...must recognize and work to redress inequalities in their policies and programs that serve as barriers to equal opportunity."

Many projects funded by FEMA GPD's grant programs can have significant impacts on environmental justice. In particular, construction of buildings and other structures and construction of new communication towers may have disproportionately high and adverse effects on minority and low-income populations. FEMA acknowledges the important role that FEMA recipients and subrecipients play in advancing and achieving environmental justice by identifying low-income and minority populations within a proposed project's affected area as early as possible and taking steps to accommodate these interests.

For consistency with the Administration's policy, FEMA will review and evaluate potential projects for racial equity and justice concerns. If FEMA determines that a proposed project would have a disproportionately high and adverse effect on minority or low-income populations, FEMA will consult with recipients and subrecipients to discuss the feasibility of revising the scope of work to avoid these adverse impacts, or otherwise applying mitigation

measures to alleviate these effects. In addition, FEMA may work with other recipients and subrecipients to solicit public input on the proposed projects for a more informed decision-making process. To learn more about how FEMA environmental justice responsibilities might affect your project, go to <https://www.fema.gov/fact-sheet/executive-order-12898-environmental-justice>.

DHS and FEMA EHP policy is found in directives and instructions available on the [FEMA.gov EHP page](#), the FEMA website page that includes documents regarding EHP responsibilities and program requirements, including implementation of the National Environmental Policy Act and other EHP regulations and Executive Orders.

The FEMA GPD EHP screening form is located at <https://www.fema.gov/media-library/assets/documents/90195>. Additionally, all recipients under this funding opportunity are required to comply with the FEMA GPD EHP Policy Guidance, FEMA Policy #108-023-1, available at <https://www.fema.gov/media-library/assets/documents/85376>.

d. *SAFECOM Guidance Compliance*

All entities using SLCGP funding to support emergency communications investments are required to comply with the [SAFECOM Guidance on Emergency Communications Grants \(SAFECOM Guidance\)](#). The SAFECOM Guidance provides current information on emergency communications policies, eligible costs, best practices, and technical standards for SLT recipients investing federal funds in emergency communications projects. It is also designed to promote and align with the National Emergency Communications Plan (NECP). Conformance with the SAFECOM Guidance helps ensure that federally funded investments are compatible, interoperable, resilient, and support national goals and objectives for improving emergency communications. Applicants should use the SAFECOM Guidance during planning, development, and implementation of emergency communications projects and in conjunction with other planning documents. Specifically, [Appendix F, “Required, Encouraged, and Optional Services, Memberships, and Resources”](#) of the SAFECOM Guidance contains compliance instructions for SLCGP grant recipients. If an entity uses SLCGP funding to support emergency communications investments, the following requirements shall apply to all such grant-funded communications investments in support of the emergency communications priorities and recognized best practices: The signatory authority for the eligible entity must certify in writing to DHS/FEMA their compliance with the SAFECOM Guidance. The certification letter should be coordinated with the Statewide Interoperability Coordinator (SWIC) for each state and must be uploaded to ND Grants at the time of the first Performance Progress Report (PPR) submission.

e. *Requirement for using CISA Services*

As a condition of receiving SLCGP funding, the grant recipient is required to adhere to or sign up for certain services, sponsored by CISA and further described in [Appendix F](#).

Participation in the following services and memberships are not required for submission and approval of a grant:

- a. Sign up for cyber hygiene services, specifically vulnerability scanning and web application scanning; and

- b. Complete the Nationwide Cybersecurity Review, administered by the Multi-State Information Sharing and Analysis Center (MS-ISAC), during the first year of the award/subaward period of performance and annually thereafter.

Recipients and subrecipients are also encouraged to sign up for the other services and memberships identified in [Appendix F](#).

4. Reporting

Recipients are required to submit various financial and programmatic reports as a condition of award acceptance. Future awards and funds drawdown may be withheld if these reports are delinquent. Reports may also be returned for further information if insufficient information and data was submitted.

a. *Financial Reporting Requirements*

I. FEDERAL FINANCIAL REPORT (FFR)

Recipients must report obligations and expenditures through the FFR form-Standard Form (SF-425) to FEMA.

Recipients may review the Federal Financial Reporting Form (FFR) (SF-425) at <https://www.grants.gov/web/grants/forms/post-award-reporting-forms.html#sortby=1>

Recipients must file the FFR electronically using the Payment and Reporting Systems ([PARS](#)).

II. FFR REPORTING PERIODS AND DUE DATES

An FFR must be submitted quarterly throughout the POP, including partial calendar quarters, as well as in periods where no grant award activity occurs. The final FFR is due within 120 calendar days after the end of the POP. Future awards and fund drawdowns may be withheld if these reports are delinquent, demonstrate lack of progress, or are insufficient in detail.

Except for the final FFR due no later than 120 days after the end of the POP for purposes of closeout, the following reporting periods and due dates apply for the FFR:

Reporting Period	Report Due Date
October 1 – December 31	January 30
January 1 – March 31	April 30
April 1 – June 30	July 30
July 1 – September 30	October 30

Closeout FFR	No Later than 120 days after the end of the POP
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b. *Programmatic Performance Reporting Requirements*

I. PERFORMANCE PROGRESS REPORT (PPR)

Recipients are responsible for providing updated performance reports on an annual basis, consistent with section 2200A(q)(1) of the Homeland Security Act of 2002, as an attachment in ND Grants. The PPR should include a:

- Brief narrative of overall project(s) status;
- Summary of project expenditures;
- Description of any potential issues that may affect project completion;
- Data collected for DHS performance measures; and
- PPR must be signed by the Authorized Official or Signatory Authority.

Questions regarding programmatic performance reporting should be submitted to the recipient's assigned FEMA Preparedness Officer by emailing the SLCGP general email inbox at FEMA-SLCGP@fema.dhs.gov. Please include the recipient's grant award number with the email.

Additionally, any questions regarding financial reporting should be directed to the FEMA Grants Management Specialist (GMS) by contacting ASK-GMD@fema.dhs.gov.

II. ADDITIONAL PROGRAMMATIC REPORTING REQUIREMENTS

Program Performance Reporting Periods and Due Dates

The annual PPR submission is due Jan. 30 of each year to account for the previous calendar year.

c. *Closeout Reporting Requirements*

I. CLOSEOUT REPORTING

Within 120 calendar days after the end of the period of performance for the prime award, or after an amendment has been issued to close out an award before the original POP ends, recipients must liquidate all financial obligations and must submit the following:

- i. The final request for payment, if applicable;
- ii. The final FFR (SF-425);
- iii. The final progress report detailing all accomplishments, including a narrative summary of the impact of those accomplishments throughout the period of performance;
- iv. Other documents required by this notice, terms and conditions of the award, or other FEMA guidance.

In addition, pass-through entities are responsible for closing out their subawards as described in 2 C.F.R. § 200.344; subrecipients are still required to submit closeout materials to the SAA within 90 calendar days of the SAA's prime award period of performance end date. When a subrecipient completes all closeout requirements, the SAA must promptly complete

all closeout actions for subawards in time for the SAA to submit all necessary documentation and information to FEMA during the closeout of the prime award.

After the prime award closeout reports have been reviewed and approved by FEMA, a closeout notice will be completed to close out the grant. The notice will indicate the period of performance as closed, list any remaining funds that will be deobligated, and address the requirement of maintaining the grant records for at least three years from the date of the final FFR. The record retention period may be longer, such as due to an audit or litigation, for equipment or real property used beyond the period of performance, or due to other circumstances outlined in 2 *C.F.R.* § 200.334.

The recipient is responsible for refunding to FEMA any balances of unobligated cash that FEMA paid that are not authorized to be retained per 2 *C.F.R.* § 200.344(d).

II. ADMINISTRATIVE CLOSEOUT

Administrative closeout is a mechanism for FEMA to unilaterally move forward with closeout of an award using available award information in lieu of final reports from the recipient per 2 *C.F.R.* § 200.344(h)-(i). It is a last resort available to FEMA, and if FEMA needs to administratively close an award, this may negatively impact a recipient's ability to obtain future funding. This mechanism can also require FEMA to make cash or cost adjustments and ineligible cost determinations based on the information it has, which may result in identifying a debt owed to FEMA by the recipient.

When a recipient is not responsive to FEMA's reasonable efforts to collect required reports needed to complete the standard closeout process, FEMA is required under 2 *C.F.R.* § 200.344(h) to start the administrative closeout process within the regulatory timeframe. FEMA will make at least three written attempts to collect required reports before initiating administrative closeout. If the recipient does not submit all required reports in accordance with 2 *C.F.R.* § 200.344, this NOFO, and the terms and conditions of the award, FEMA must proceed to administratively close the award with the information available within one year of the period of performance end date. Additionally, if the recipient does not submit all required reports within one year of the period of performance end date, per 2 *C.F.R.* § 200.344(i), FEMA must report in SAM.gov the recipient's material failure to comply with the terms and conditions of the award.

If FEMA administratively closes an award where no final FFR has been submitted, FEMA uses that administrative closeout date in lieu of the final FFR submission date as the start of the record retention period under 2 *C.F.R.* § 200.334.

In addition, if an award is administratively closed, FEMA may decide to impose remedies for noncompliance per 2 *C.F.R.* § 200.339, consider this information in reviewing future award applications, or apply special conditions to existing or future awards.

d. Additional Reporting Requirements

I. DISCLOSING INFORMATION PER 2 C.F.R. § 180.335

This reporting requirement pertains to disclosing information related to government-wide suspension and debarment requirements. Before a recipient enters into a grant award with FEMA, the recipient must notify FEMA if it knows if it or any of the recipient's principals under the award fall under one or more of the four criteria listed at 2 C.F.R. § 180.335:

- i. Are presently excluded or disqualified;
- ii. Have been convicted within the preceding three years of any of the offenses listed in 2 C.F.R. § 180.800(a) or had a civil judgment rendered against it or any of the recipient's principals for one of those offenses within that time period;
- iii. Are presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses listed in 2 C.F.R. § 180.800(a); or
- iv. Have had one or more public transactions (federal, state, or local) terminated within the preceding three years for cause or default.

At any time after accepting the award, if the recipient learns that it or any of its principals falls under one or more of the criteria listed at 2 C.F.R. § 180.335, the recipient must provide immediate written notice to FEMA in accordance with 2 C.F.R. § 180.350.

II. REPORTING OF MATTERS RELATED TO RECIPIENT INTEGRITY AND PERFORMANCE

Per 2 C.F.R. Part 200, Appendix I § F.3, the additional post-award reporting requirements in 2 C.F.R. Part 200, Appendix XII may apply to applicants who, if upon becoming recipients, have a total value of currently active grants, cooperative agreements, and procurement contracts from all federal awarding agencies that exceeds \$10 million for any period of time during the period of performance of an award under this funding opportunity.

Recipients that meet these criteria must maintain current information reported in SAM.gov about civil, criminal, or administrative proceedings described in paragraph 2 of Appendix XII at the reporting frequency described in paragraph 4 of Appendix XII.

III. SINGLE AUDIT REPORT

For audits of fiscal years beginning on or after Dec. 26, 2014, recipients that expend \$750,000 or more from all federal funding sources during their fiscal year are required to submit an organization-wide financial and compliance audit report, also known as the single audit report.

The audit must be performed in accordance with the requirements of U.S. Government Accountability Office's (GAO) Government Auditing Standards, located at <https://www.gao.gov/yellowbook/overview>, and the requirements of Subpart F of 2 C.F.R. Part 200, located at <http://www.ecfr.gov/cgi-bin/text-idx?node=sp2.1.200.f>.

5. Program Evaluation

Recipients and subrecipients are encouraged to incorporate program evaluation activities from the outset of their program design and implementation to meaningfully document and

measure their progress towards the proposed outcomes. Title I of the Foundations for Evidence-Based Policymaking Act of 2018 ([Evidence Act](#)), Pub. L. No. 115-435 (2019) defines evaluation as “an assessment using systematic data collection and analysis of one or more programs, policies, and organizations intended to assess their effectiveness and efficiency.” Evidence Act § 101 (codified at 5 *U.S.C.* § 311). Credible program evaluation activities are implemented with relevance and utility, rigor, independence and objectivity, transparency, and ethics (OMB Circular A-11, Part 6 Section 290).

Evaluation costs are allowable costs (either as direct or indirect), unless prohibited by statute or regulation, and such costs may include the personnel and equipment needed for data infrastructure and expertise in data analysis, performance, and evaluation. (2 *C.F.R.* § 200).

In addition, recipients are required to participate in a DHS-led evaluation if selected, which may be carried out by a third-party on behalf of the Program Office or DHS. By accepting grant funds, recipients agree to participate in the evaluation, which may include analysis of individuals who benefit from the grant, and provide access to program operating personnel and participants, as specified by the evaluator(s) for six months after the period of performance.

6. Monitoring and Oversight

Per 2 *C.F.R.* § 200.337, FEMA, through its authorized representatives, has the right, at all reasonable times, to make site visits or conduct desk reviews to review project accomplishments and management control systems to review award progress and to provide any required technical assistance. During site visits or desk reviews, FEMA will review recipients’ files related to the award. As part of any monitoring and program evaluation activities, recipients must permit FEMA, upon reasonable notice, to review grant-related records and to interview the organization’s staff and contractors regarding the program. Recipients must respond in a timely and accurate manner to FEMA requests for information relating to the award.

Effective monitoring and oversight help FEMA ensure that recipients use grant funds for their intended purpose(s); verify that projects undertaken are consistent with approved plans; and ensure that recipients make adequate progress toward stated goals and objectives. Additionally, monitoring serves as the primary mechanism to ensure that recipients comply with applicable laws, rules, regulations, program guidance, and requirements. FEMA regularly monitors all grant programs both financially and programmatically in accordance with federal laws, regulations (including 2 *C.F.R.* Part 200), program guidance, and the terms and conditions of the award. All monitoring efforts ultimately serve to evaluate progress towards grant goals and proactively target and address issues that may threaten grant success during the period of performance.

FEMA staff will periodically monitor recipients to ensure that administrative processes, policies and procedures, budgets, and other related award criteria are meeting Federal Government-wide and FEMA regulations. Aside from reviewing quarterly financial and programmatic reports, FEMA may also conduct enhanced monitoring through either desk-based reviews, onsite monitoring visits, or both. Enhanced monitoring will involve the

review and analysis of the financial compliance and administrative processes, policies, activities, and other attributes of each federal assistance award, and it will identify areas where the recipient may need technical assistance, corrective actions, or other support.

Financial and programmatic monitoring are complementary processes within FEMA's overarching monitoring strategy that function together to ensure effective grants management, accountability, and transparency; validate progress against grant and program goals; and safeguard federal funds against fraud, waste, and abuse. Financial monitoring primarily focuses on statutory and regulatory compliance with administrative grant requirements, while programmatic monitoring seeks to validate and assist in grant progress, targeting issues that may be hindering achievement of project goals and ensuring compliance with the purpose of the grant and grant program. Both monitoring processes are similar in that they feature initial reviews of all open awards, and additional, in-depth monitoring of grants requiring additional attention.

Recipients who are pass-through entities are responsible for monitoring their subrecipients in a manner consistent with the terms of the federal award at 2 *C.F.R. Part 200*, including 2 *C.F.R. § 200.332*. This includes the pass-through entity's responsibility to monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

In terms of overall award management, recipient and subrecipient responsibilities include, but are not limited to: accounting of receipts and expenditures, cash management, maintaining adequate financial records, reporting and refunding expenditures disallowed by audits, monitoring if acting as a pass-through entity, or other assessments and reviews, and ensuring overall compliance with the terms and conditions of the award or subaward, as applicable, including the terms of 2 *C.F.R. Part 200*.

Financial and Program Monitoring Overview and Approach

FEMA's approach to financial and program monitoring provides a standard monitoring framework that promotes consistent processes across all monitoring staff. There are four core components of the monitoring process:

1. **Monitoring Assessment:** Monitoring staff measure each grant's monitoring needs using a system of pre-determined evaluation criteria. The criteria help assess the recipient and potential challenges to the success of the grant award.
2. **Monitoring Selection and Scheduling:** Monitoring staff make selection and scheduling decisions in accordance with applicable statutory requirements, such as the Homeland Security Act of 2002, as amended, and consider the results of the monitoring assessment process.
3. **Monitoring Activities:** Financial monitoring activities include cash analysis, desk reviews, and site visits. Grants Management Specialists are responsible for conducting quarterly or semi-annual reviews of all grants via cash analysis. Program monitoring is conducted by FEMA and CISA and will include a review of the grant program performance, particularly the implementation of the recipient's project

activities toward meeting the goals and objectives in the approved Cybersecurity Plan. Desk reviews and site visits are additional monitoring activities conducted on grants where the monitoring assessment process identified the need for additional monitoring and validated the use of FEMA resources for these activities.

4. **Post-Monitoring Actions:** Monitoring staff may follow up with recipients via post-monitoring actions based on the outcomes of monitoring activities. Post-monitoring actions include conducting additional monitoring; reviewing Corrective Action Plans (CAP) and monitoring the progress of CAP deliverables; documenting the resolution of identified corrective actions and issues; providing technical assistance and recipient training; and debt collection.

G. DHS Awarding Agency Contact Information

1. Contact and Resource Information

a. *FEMA SLCGP Preparedness Officers*

The FEMA Preparedness Officers can provide general information on all FEMA grant programs and additional guidance surrounding questions on SLCGP administration. If desired, applicants and recipients may contact their FEMA Preparedness Officer for more information by email at FEMA-SLCGP@fema.dhs.gov.

b. *CISA Grant Program Office*

The CISA Grant Program Office has programmatic staff as well as regional staff available to provide general information regarding the SLCGP and additional guidance surrounding programmatic requirements and performance metrics. Applicants and recipients can contact their CISA grant program staff and/or regional staff for more information by email at SLCGPinfo@cisa.dhs.gov.

c. *FEMA Grant Programs Directorate (GPD) Award Administration Division (AAD)*

GPD's AAD provides support regarding financial matters and budgetary technical assistance. Additional guidance and information can be obtained by contacting the AAD's Help Desk via e-mail at ASK-GMD@fema.dhs.gov.

d. *FEMA Grants News*

FEMA Grants News provides general information on all FEMA grant programs and maintains a comprehensive database containing key personnel contact information at the federal, state, and local levels. When necessary, recipients will be directed to a federal point of contact who can answer specific programmatic questions or concerns. FEMA Grants News can be reached by phone at (800) 368-6498 or by e-mail at fema-grants-news@fema.dhs.gov, Monday through Friday, 9:00 AM – 5:00 p.m. ET.

e. *Equal Rights*

The FEMA Office of Equal Rights is responsible for compliance with and enforcement of federal civil rights obligations in connection with programs and services conducted by FEMA and recipients of FEMA financial assistance. All inquiries and communications about federal civil rights compliance for FEMA grants under this NOFO should be sent to FEMA-CivilRightsOffice@fema.dhs.gov.

f. *Environmental Planning and Historic Preservation*

FEMA GPD's EHP Team provides guidance and information about the EHP review process to recipients and subrecipients. All inquiries and communications about GPD projects under this NOFO or the EHP review process, including the submittal of EHP review materials, should be sent to gpdehpinfo@fema.dhs.gov.

2. Systems Information

a. *Grants.gov*

For technical assistance with [Grants.gov](https://www.grants.gov), call the customer support hotline 24 hours per day, 7 days per week (except federal holidays) at (800) 518-4726 or e-mail at support@grants.gov.

b. *Non-Disaster (ND) Grants*

For technical assistance with the ND Grants system, please contact the ND Grants Helpdesk at ndgrants@fema.dhs.gov or (800) 865-4076, Monday through Friday, 9:00 AM – 6:00 p.m. ET. User resources are available at <https://www.fema.gov/grants/guidance-tools/non-disaster-grants-management-system>

c. *Payment and Reporting System (PARS)*

FEMA uses the [Payment and Reporting System \(PARS\)](#) for financial reporting, invoicing, and tracking payments. FEMA uses the Direct Deposit/Electronic Funds Transfer (DD/EFT) method of payment to recipients. If you have questions about the online system, please call the Customer Service Center at (866) 927-5646 or email ask-GMD@fema.dhs.gov.

H. Additional Information

1. Termination Provisions

FEMA may terminate a federal award in whole or in part for one of the following reasons. FEMA and the recipient must still comply with closeout requirements at 2 *C.F.R.* §§ 200.344-200.345 even if an award is terminated in whole or in part. To the extent that subawards are permitted under this notice, pass-through entities should refer to 2 *C.F.R.* § 200.340 for additional information on termination regarding subawards.

a. *Noncompliance*

If a recipient fails to comply with the terms and conditions of a federal award, FEMA may terminate the award in whole or in part. If the noncompliance can be corrected, FEMA may first attempt to direct the recipient to correct the noncompliance. This may take the form of a Compliance Notification. If the noncompliance cannot be corrected or the recipient is non-responsive, FEMA may proceed with a Remedy Notification, which could impose a remedy for noncompliance per 2 *C.F.R.* § 200.339, including termination. Any action to terminate based on noncompliance will follow the requirements of 2 *C.F.R.* §§ 200.341-200.342 as well as the requirement of 2 *C.F.R.* § 200.340(c) to report in SAM.gov the recipient's material failure to comply with the award terms and conditions. See also the section on Actions to Address Noncompliance in this notice.

b. *With the Consent of the Recipient*

FEMA may also terminate an award in whole or in part with the consent of the recipient, in which case the parties must agree upon the termination conditions, including the effective date, and in the case of partial termination, the portion to be terminated.

c. *Notification by the Recipient*

The recipient may terminate the award, in whole or in part, by sending written notification to FEMA setting forth the reasons for such termination, the effective date, and in the case of partial termination, the portion to be terminated. In the case of partial termination, FEMA may determine that a partially terminated award will not accomplish the purpose of the federal award, so FEMA may terminate the award in its entirety. If that occurs, FEMA will follow the requirements of 2 C.F.R. §§ 200.341-200.342 in deciding to fully terminate the award.

2. Program Evaluation

Recipients and subrecipients are encouraged to incorporate program evaluation activities from the outset of their program design and implementation to meaningfully document and measure their progress towards meeting an agency priority goal(s). Title I of the Foundations for Evidence-Based Policymaking Act of 2018 ([Evidence Act](#)), Pub. L. No. 115-435 (2019) urges federal awarding agencies and federal assistance recipients and subrecipients to use program evaluation as a critical tool to learn, to improve equitable delivery, and to elevate program service and delivery across the program lifecycle. Evaluation means “an assessment using systematic data collection and analysis of one or more programs, policies, and organizations intended to assess their effectiveness and efficiency.” *Evidence Act* § 101 (codified at 5 U.S.C. § 311). Evaluation costs are allowable costs (either as direct or indirect), unless prohibited by statute or regulation.

In addition, recipients are required to participate in a DHS-led evaluation if selected, which may be carried out by a third-party on behalf of the Program Office or DHS. By accepting grant funds, recipients agree to participate in the evaluation, which may include analysis of individuals who benefit from the grant, and provide access to program operating personnel and participants, as specified by the evaluator(s) during the award.

3. Period of Performance Extensions

Extensions to the POP for this program are allowed. Extensions to the POP identified in the award will only be considered through formal, written requests to the recipient’s FEMA Preparedness Officer and must contain specific and compelling justifications as to why an extension is required. Recipients are advised to coordinate with FEMA Preparedness Officer as needed when preparing an extension request.

All extension requests must address the following:

- a. The grant program, fiscal year and award number;
- b. Reason for the delay –including details of the legal, policy, or operational challenges that prevent the final outlay of awarded funds by the deadline;
- c. Current status of the activity(ies);

- d. Approved POP termination date and new project completion date;
- e. Amount of funds drawn down to date;
- f. Remaining available funds, both federal and, if applicable, non-federal;
- g. Budget outlining how remaining federal and, if applicable, non-federal funds will be expended;
- h. Plan for completion, including milestones and timeframes for achieving each milestone and the position or person responsible for implementing the plan for completion; and
- i. Certification that the activity(ies) will be completed within the extended POP without any modification to the original statement of work, as described in the investment justification and as approved by FEMA.

Extension requests will be granted only due to compelling legal, policy, or operational challenges. Extension requests will only be considered for the following reasons:

- 1. Contractual commitments by the recipient or subrecipient with vendors prevent completion of the project, including delivery of equipment or services, within the existing POP.
- 2. The project must undergo a complex environmental review that cannot be completed within the existing POP.
- 3. Projects are long-term by design, and therefore acceleration would compromise core programmatic goals. Or
- 4. Where other special or extenuating circumstances exist.

Recipients should submit all proposed extension requests to FEMA as an amendment to the award in the ND Grants System for review and approval at least 120 days before the end of the POP to allow sufficient processing time. Extensions are typically granted for no more than a six-month period. Recipients considering submitting a grant extension should contact their FEMA Preparedness Officer by email at FEMA-SLCGP@fema.dhs.gov.

4. Disability Integration

Pursuant to Section 504 of the Rehabilitation Act of 1973, recipients of FEMA financial assistance must ensure that their programs and activities do not discriminate against other qualified individuals with disabilities.

Grant recipients should engage with the whole community to advance individual and community preparedness and to work as a nation to build and sustain resilience. In doing so, recipients are encouraged to consider the needs of individuals with disabilities into the activities and projects funded by the grant.

FEMA expects that the integration of the needs of people with disabilities will occur at all levels, including planning alerting, notification and public outreach, training, purchasing of equipment and supplies, protective action implementation, and exercises/drills.

The following are examples that demonstrate the integration of the needs of people with disabilities in carrying out FEMA awards:

- a. Include representatives of organizations that work with/for people with disabilities on planning committees, work groups and other bodies engaged in development and implementation of the grant programs and activities.
- b. Hold all activities related to the grant in locations that are accessible to persons with physical disabilities to the extent practicable.
- c. Acquire language translation services, including American Sign Language, that provide public information across the community and in shelters.
- d. Ensure shelter-specific grant funds are in alignment with FEMA's [Guidance on Planning for Integration of Functional Needs Support Services in General Population Shelters](#).
- e. If making alterations to an existing building to a primary function area utilizing federal funds, complying with the most recent codes and standards and making path of travel to the primary function area accessible to the greatest extent possible.
- f. Implement specific procedures used by public transportation agencies that include evacuation and passenger communication plans and measures for individuals with disabilities.
- g. Identify, create, and deliver training to address any training gaps specifically aimed toward whole-community preparedness. Include and interact with individuals with disabilities, aligning with the designated program capability.
- h. Establish best practices in inclusive planning and preparedness that consider physical access, language access and information access. Examples of effective communication access include providing auxiliary aids and services such as sign language interpreters, Computer Aided Real-time Translation (CART) and materials in Braille or alternate formats.

FEMA grant recipients can fund projects towards the resiliency of the whole community, including people with disabilities, such as training, outreach and safety campaigns, provided that the project aligns with this notice and the terms and conditions of the award.

5. Conflicts of Interest in the Administration of Federal Awards or Subawards

For conflicts of interest under grant-funded procurements and contracts, refer to NOFO Section H.6 "Procurement Integrity" and 2 C.F.R. §§ 200.317 – 200.327.

To eliminate and reduce the impact of conflicts of interest in the subaward process, recipients and pass-through entities must follow their own policies and procedures regarding the elimination or reduction of conflicts of interest when making subawards. Recipients and pass-through entities are also required to follow any applicable federal and SLT statutes or regulations governing conflicts of interest in the making of subawards.

The recipient or pass-through entity must disclose to the respective Preparedness Officer or Program Manager, in writing, any real or potential conflict of interest that may arise during the administration of the federal award, as defined by the federal or SLT statutes or regulations or their own existing policies, within five days of learning of the conflict of interest. Similarly, subrecipients, whether acting as subrecipients or as pass-through entities, must disclose any real or potential conflict of interest to the recipient or next-level pass-

through entity as required by the recipient or pass-through entity's conflict of interest policies, or any applicable federal or SLT statutes or regulations.

Conflicts of interest may arise during the process of FEMA making a federal award in situations where an employee, officer, or agent, any members of his or her immediate family, his or her partner has a close personal relationship, a business relationship, or a professional relationship, with an applicant, sub applicant, recipient, subrecipient, or FEMA employees.

6. Procurement Integrity

Through audits conducted by the DHS Office of Inspector General (OIG) and FEMA grant monitoring, findings have shown that some FEMA recipients have not fully adhered to the proper procurement requirements at 2 C.F.R. §§ 200.317 – 200.327 when spending grant funds. Anything less than full compliance with federal procurement requirements jeopardizes the integrity of the grant as well as the grant program. To assist with determining whether an action is a procurement or instead a subaward, please review 2 C.F.R. § 200.331. For detailed guidance on the federal procurement standards, recipients and subrecipients should refer to various materials issued by FEMA's Procurement Disaster Assistance Team (PDAT), such as the [PDAT Field Manual](#) and [Contract Provisions Guide](#). Additional resources, including an upcoming trainings schedule can be found on the PDAT Website: <https://www.fema.gov/grants/procurement>.

The below highlights the federal procurement requirements for FEMA recipients when procuring goods and services with federal grant funds. FEMA will include a review of recipients' procurement practices as part of the normal monitoring activities. **All procurement activity must be conducted in accordance with federal procurement standards at 2 C.F.R. §§ 200.317 – 200.327.** Select requirements under these standards are listed below. The recipient and any of its subrecipients must comply with all requirements, even if they are not listed below.

Under 2 C.F.R. § 200.317, when procuring property and services under a federal award, states (including territories) must follow the same policies and procedures they use for procurements from their non-federal funds; additionally, states must now follow 2 C.F.R. § 200.321 regarding socioeconomic steps, 200.322 regarding domestic preferences for procurements, 200.323 regarding procurement of recovered materials, and 2 C.F.R. § 200.327 regarding required contract provisions.

All other non-federal entities, such as tribes (collectively, non-state entities), must have and use their own documented procurement procedures that reflect applicable SLTT laws and regulations, provided that the procurements conform to applicable federal law and the standards identified in 2 C.F.R. Part 200. These standards include, but are not limited to, providing for full and open competition consistent with the standards of 2 C.F.R. § 200.319 and the required procurement methods at § 200.320.

a. *Important Changes to Procurement Standards in 2 C.F.R. Part 200*

OMB recently updated various parts of Title 2 of the Code of Federal Regulations, among them, the procurement standards. States are now required to follow the socioeconomic steps

in soliciting small and minority businesses, women's business enterprises, and labor surplus area firms per 2 C.F.R. § 200.321. All non-federal entities should also, to the greatest extent practicable under a federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States per 2 C.F.R. § 200.322. More information on OMB's revisions to the federal procurement standards can be found in [Purchasing Under a FEMA Award: OMB Revisions Fact Sheet](#).

The recognized procurement methods in 2 C.F.R. § 200.320 have been reorganized into informal procurement methods, which include micro-purchases and small purchases; formal procurement methods, which include sealed bidding and competitive proposals; and noncompetitive procurements. The federal micro-purchase threshold is currently \$10,000, and non-state entities may use a lower threshold when using micro-purchase procedures under a FEMA award. If a non-state entity wants to use a micro-purchase threshold higher than the federal threshold, it must follow the requirements of 2 C.F.R. § 200.320(a)(1)(iii)-(v). The federal simplified acquisition threshold is currently \$250,000, and a non-state entity may use a lower threshold but may not exceed the federal threshold when using small purchase procedures under a FEMA award. See 2 C.F.R. § 200.1 (citing the definition of simplified acquisition threshold from [48 C.F.R. Part 2, Subpart 2.1](#)).

See 2 C.F.R. §§ 200.216, 200.471, and Appendix II as well as Section D.13.a of the NOFO regarding prohibitions on covered telecommunications equipment or services.

b. *Competition and Conflicts of Interest*

Among the requirements of 2 C.F.R. § 200.319(b) applicable to all non-federal entities other than states, in order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements. FEMA considers these actions to be an organizational conflict of interest and interprets this restriction as applying to contractors that help a non-federal entity develop its grant application, project plans, or project budget. This prohibition also applies to the use of former employees to manage the grant or carry out a contract when those former employees worked on such activities while they were employees of the non-federal entity.

Under this prohibition, unless the non-federal entity solicits for and awards a contract covering both development and execution of specifications (or similar elements as described above), and this contract was procured in compliance with 2 C.F.R. §§ 200.317 – 200.327, federal funds cannot be used to pay a contractor to carry out the work if that contractor also worked on the development of those specifications. This rule applies to all contracts funded with federal grant funds, including pre-award costs, such as grant writer fees, as well as post-award costs, such as grant management fees.

Additionally, some of the situations considered to be restrictive of competition include, but are not limited to:

- Placing unreasonable requirements on firms for them to qualify to do business;
- Requiring unnecessary experience and excessive bonding;

- Noncompetitive pricing practices between firms or between affiliated companies;
- Noncompetitive contracts to consultants that are on retainer contracts;
- Organizational conflicts of interest;
- Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement; and
- Any arbitrary action in the procurement process.

Per 2 C.F.R. § 200.319(c), non-federal entities other than states must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed SLTT geographical preferences in the evaluation of bids or proposals, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference. Nothing in this section preempts state licensing laws. When contracting for architectural and engineering services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

Under 2 C.F.R. § 200.318(c)(1), non-federal entities other than states are required to maintain written standards of conduct covering conflicts of interest and governing the actions of their employees engaged in the selection, award, and administration of contracts. **No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest.** Such conflicts of interest would arise when the employee, officer or agent, any member of his or her immediate family, his or her partner, or an organization that employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents of the non-federal entity may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, non-federal entities may set standards for situations in which the financial interest is not substantial, or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the non-federal entity.

Under 2 C.F.R. 200.318(c)(2), if the recipient or subrecipient (other than states) has a parent, affiliate, or subsidiary organization that is not a state, local, tribal, or territorial government, the non-federal entity must also maintain written standards of conduct covering organizational conflicts of interest. In this context, organizational conflict of interest means that because of a relationship with a parent company, affiliate, or subsidiary organization, the non-federal entity is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization. The non-federal entity must disclose in writing any potential conflicts of interest to FEMA or the pass-through entity in accordance with applicable FEMA policy.

c. *Supply Schedules and Purchasing Programs*

Generally, a non-federal entity may seek to procure goods or services from a federal supply schedule, state supply schedule, or group purchasing agreement.

I. GENERAL SERVICES ADMINISTRATION SCHEDULES

State, tribes and local governments and any instrumentality thereof (such as local education agencies or institutions of higher education) may procure goods and services from a General Services Administration (GSA) schedule. GSA offers multiple efficient and effective procurement programs for state, tribal and local governments, and instrumentalities thereof, to purchase products and services directly from pre-vetted contractors. The GSA Schedules (also referred to as the Multiple Award Schedules and the Federal Supply Schedules) are long-term government-wide contracts with commercial firms that provide access to millions of commercial products and services at volume discount pricing.

Information about GSA programs for states, tribes and local governments, and instrumentalities thereof, can be found at <https://www.gsa.gov/resources-for/programs-for-State-and-local-governments> and <https://www.gsa.gov/buying-selling/purchasing-programs/gsa-schedules/schedule-buyers/state-and-local-governments>.

For tribes, local governments and their instrumentalities that purchase off of a GSA schedule, this will satisfy the federal requirements for full and open competition provided that the recipient follows the GSA ordering procedures; however, tribes, local governments, and their instrumentalities will still need to follow the other rules under 2 *C.F.R.* §§ 200.317 – 200.327, such as solicitation of minority businesses, women’s business enterprises, small businesses, or labor surplus area firms (§ 200.321), domestic preferences (§ 200.322), contract cost and price (§ 200.324), and required contract provisions (§ 200.327 and *Appendix II*).

II. OTHER SUPPLY SCHEDULES AND PROGRAMS

For non-federal entities other than states, such as tribes, local governments, and nonprofits, that want to procure goods or services from a state supply schedule, cooperative purchasing program, or other similar program, in order for such procurements to be permissible under federal requirements, the following must be true:

- The procurement of the original contract or purchasing schedule and its use by the non-federal entity complies with state and local law, regulations and written procurement procedures.
- The state or other entity that originally procured the original contract or purchasing schedule entered the contract or schedule with the express purpose of making it available to the non-federal entity and other similar types of entities.
- The contract or purchasing schedule specifically allows for such use, and the work to be performed for the non-federal entity falls within the scope of work under the contract as to type, amount and geography.
- The procurement of the original contract or purchasing schedule complied with all the procurement standards applicable to a non-federal entity other than states under at 2 *C.F.R.* §§ 200.317 – 200.327. And
- With respect to the use of a purchasing schedule, the non-federal entity must follow ordering procedures that adhere to applicable state, tribal and local laws and regulations and the minimum requirements of full and open competition under 2 *C.F.R. Part 200*.

If a non-federal entity other than a state seeks to use a state supply schedule, cooperative purchasing program, or other similar type of arrangement, FEMA recommends the recipient discuss the procurement plans with its FEMA Grants Management Specialist.

d. *Procurement Documentation*

Per 2 C.F.R. § 200.318(i), non-federal entities other than states and territories are required to maintain and retain records sufficient to detail the history of procurement covering at least the rationale for the procurement method, selection of contract type, contractor selection or rejection, and the basis for the contract price. States and territories are encouraged to maintain and retain this information as well and are reminded that in order for any cost to be allowable, it must be adequately documented per 2 C.F.R. § 200.403(g).

Examples of the types of documents that would cover this information include but are not limited to:

- Solicitation documentation, such as requests for quotes, invitations for bids, or requests for proposals;
- Responses to solicitations, such as quotes, bids, or proposals;
- Pre-solicitation independent cost estimates and post-solicitation cost/price analyses on file for review by federal personnel, if applicable;
- Contract documents and amendments, including required contract provisions; and
- Other documents required by federal regulations applicable at the time a grant is awarded to a recipient.
- Additional information on required procurement records can be found on pages 24-26 of the [PDAT Field Manual](#).

7. Financial Assistance Programs for Infrastructure

a. *Build America, Buy America Act*

Recipients and subrecipients must comply with the Build America, Buy America Act (BABAA), which was enacted as part of the Infrastructure Investment and Jobs Act §§ 70901-70927, Pub. L. No. 117-58 (2021); and Executive Order 14005, Ensuring the Future is Made in All of America by All of America's Workers. See also Office of Management and Budget (OMB), Memorandum M-22-11, Initial Implementation Guidance on Application of Buy America Preference in Federal Financial Assistance Programs for Infrastructure.

None of the funds provided under this program may be used for a project for infrastructure unless the iron and steel, manufactured products and construction materials used in that infrastructure are produced in the United States.

The Buy America preference only applies to articles, materials and supplies that are consumed in, incorporated into, or affixed to an infrastructure project. As such, it does not apply to tools, equipment and supplies, such as temporary scaffolding, brought to the construction site and removed at or before the completion of the infrastructure project. Nor does a Buy America preference apply to equipment and furnishings, such as movable chairs, desks and portable computer equipment, that are used at or within the finished infrastructure

project but are not an integral part of the structure or permanently affixed to the infrastructure project.

Please consult [FEMA Interim Policy #207-22-0001: Buy America Preference in FEMA Financial Assistance Programs for Infrastructure](#) for more information. To see whether a particular FEMA federal financial assistance program is considered an infrastructure program and thus required to include a Buy America preference, please see [Programs and Definitions: Build America, Buy America Act | FEMA.gov](#).

b. *Waivers*

When necessary, recipients (and subrecipients through their pass-through entity) may apply for, and FEMA may grant, a waiver from these requirements.

A waiver of the domestic content procurement preference may be granted by the agency awarding official if FEMA determines that:

- Applying the domestic content procurement preference would be inconsistent with the public interest.
- The types of iron, steel, manufactured products, or construction materials are not produced in the United States in sufficient and reasonably available quantities or of a satisfactory quality.
- The inclusion of iron, steel, manufactured products, or construction materials produced in the United States will increase the cost of the overall project by more than 25%.

For FEMA awards, the process for requesting a waiver from the Buy America preference requirements can be found on FEMA's website at: ["Buy America" Preference in FEMA Financial Assistance Programs for Infrastructure | FEMA.gov](#).

c. *Definitions*

Construction materials: An article, material, or supply—other than an item primarily of iron or steel; a manufactured product; cement and cementitious materials; aggregates such as stone, sand, or gravel; or aggregate binding agents or additives—that is or consists primarily of non-ferrous metals, plastic and polymer-based products (including polyvinylchloride, composite building materials and polymers used in fiber optic cables), glass (including optic glass), lumber, paint and drywall.

Domestic content procurement preference: Means all iron and steel used in the project are produced in the United States; the manufactured products used in the project are produced in the United States; or the construction materials used in the project are produced in the United States.

Federal financial assistance: Generally defined in 2 C.F.R. § 200.1 and includes all expenditures by a federal agency to a non-federal entity for an infrastructure project, except that it does not include expenditures for assistance authorities relating to major disasters or emergencies under sections 402, 403, 404, 406, 408, or 502 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act relating to a major disaster or emergency

declared under section 401 or 501, respectively, or pre and post disaster or emergency response expenditures.

Infrastructure: infrastructure projects which serve a public function, including at a minimum, the structures, facilities and equipment for, in the United States, roads, highways and bridges; public transportation; dams, ports, harbors, and other maritime facilities; intercity passenger and freight railroads; freight and intermodal facilities; airports; water systems, including drinking water and wastewater systems; electrical transmission facilities and systems; utilities; broadband infrastructure; and buildings and real property; and structures, facilities, and equipment that generate, transport and distribute energy.

Produced in the United States means the following for:

- **Iron and steel:** All manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.
- **Manufactured products:** The product was manufactured in the United States, and the cost of the components of the manufactured product that are mined, produced, or manufactured in the United States is greater than 55% of the total cost of all components of the manufactured product, unless another standard for determining the minimum amount of domestic content of the manufactured product has been established under applicable law or regulation.
- **Construction Materials:** All manufacturing processes for the construction material occurred in the United States.

Project: Project is any activity related to the construction, alteration, maintenance, or repair of infrastructure in the United States.

8. Record Retention

a. *Record Retention Period*

Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a federal award generally must be maintained for at least three years from the date the final FFR is submitted. *See* 2 C.F.R. § 200.334. Further, if the recipient does not submit a final FFR and the award is administratively closed, FEMA uses the date of administrative closeout as the start of the general record retention period.

The record retention period **may be longer than three years or have a different start date** in certain cases. These include:

- Records for real property and equipment acquired with federal funds must be retained for **three years after final disposition of the property**. *See* 2 C.F.R. § 200.334(c).
- If any litigation, claim, or audit is started before the expiration of the three-year period, the records **must be retained until** all litigation, claims, or audit findings involving the records **have been resolved and final action taken**. *See* 2 C.F.R. § 200.334(a).
- The **record retention period will be extended if the non-federal entity is notified in writing** of the extension by FEMA, the cognizant or oversight agency for audit, or the cognizant agency for indirect costs, or pass-through entity. *See* 2 C.F.R. § 200.334(b).

- Where FEMA requires recipients to report program income after the period of performance ends, the **program income record retention period begins at the end of the recipient's fiscal year in which program income is earned.** *See* 2 C.F.R. § 200.334(e).
- For indirect cost rate computations and proposals, cost allocation plans, or any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates), the start of the record retention period depends on whether the indirect cost rate documents were submitted for negotiation. If the **indirect cost rate documents were submitted for negotiation, the record retention period begins from the date those documents were submitted** for negotiation. If indirect cost rate documents were **not submitted for negotiation, the record retention period begins at the end of the recipient's fiscal year or other accounting period covered by that indirect cost rate.** *See* 2 C.F.R. § 200.334(f).

b. *Types of Records to Retain*

FEMA requires that non-federal entities maintain the following documentation for federally funded purchases:

- Specifications;
- Solicitations;
- Competitive quotes or proposals;
- Basis for selection decisions;
- Purchase orders;
- Contracts;
- Invoices; and
- Canceled checks.

Non-federal entities should keep detailed records of all transactions involving the grant. FEMA may at any time request copies of any relevant documentation and records, including purchasing documentation along with copies of cancelled checks for verification. *See, e.g.,* 2 C.F.R. §§ 200.318(i), 200.334, 200.337.

In order for any cost to be allowable, it must be adequately documented per 2 C.F.R. § 200.403(g). Non-federal entities who fail to fully document all purchases may find their expenditures questioned and subsequently disallowed.

9. *Actions to Address Noncompliance*

Non-federal entities receiving financial assistance funding from FEMA are required to comply with requirements in the terms and conditions of their awards or subawards, including the terms set forth in applicable federal statutes, regulations, funding notices, and policies. Throughout the award lifecycle or even after an award has been closed, FEMA or the pass-through entity may discover potential or actual noncompliance on the part of a recipient or subrecipient. This potential or actual noncompliance may be discovered through routine monitoring, audits, closeout, or reporting from various sources.

In the case of any potential or actual noncompliance, FEMA may place special conditions on an award per 2 *C.F.R.* §§ 200.208 and 200.339, FEMA may place a hold on funds until the matter is corrected, or additional information is provided per 2 *C.F.R.* § 200.339, or it may do both. Similar remedies for noncompliance with certain federal civil rights laws are authorized pursuant to 44 *C.F.R.* Parts 7 and 19.

In the event the noncompliance is not able to be corrected by imposing additional conditions or the recipient or subrecipient refuses to correct the matter, FEMA might take other remedies allowed under 2 *C.F.R.* § 200.339. These remedies include actions to disallow costs, recover funds, wholly or partly suspend or terminate the award, initiate suspension and debarment proceedings, withhold further federal awards, or take other remedies that may be legally available. For further information on termination due to noncompliance, see the section on Termination Provisions in the funding notice.

FEMA may discover and take action on noncompliance even after an award has been closed. The closeout of an award does not affect FEMA's right to disallow costs and recover funds as long the action to disallow costs takes place during the record retention period. See 2 *C.F.R.* §§ 200.334, 200.345(a). Closeout also does not affect the obligation of the non-federal entity to return any funds due as a result of later refunds, corrections, or other transactions. 2 *C.F.R.* § 200.345(a)(2).

The types of funds FEMA might attempt to recover include, but are not limited to, improper payments, cost share reimbursements, program income, interest earned on advance payments, or equipment disposition amounts.

FEMA may seek to recover disallowed costs through a Notice of Potential Debt Letter, a Remedy Notification, or other letter. The document will describe the potential amount owed, the reason why FEMA is recovering the funds, the recipient's appeal rights, how the amount can be paid, and the consequences for not appealing or paying the amount by the deadline.

If the recipient neither appeals nor pays the amount by the deadline, the amount owed will become final. Potential consequences if the debt is not paid in full or otherwise resolved by the deadline include the assessment of interest, administrative fees, and penalty charges; administratively offsetting the debt against other payable federal funds; and transferring the debt to the U.S. Department of the Treasury for collection.

FEMA notes the following common areas of noncompliance for FEMA's grant programs:

- Insufficient documentation and lack of record retention;
- Failure to follow the procurement under grants requirements;
- Failure to submit closeout documents in a timely manner;
- Failure to follow EHP requirements; and
- Failure to comply with the POP deadline.

10. Audits

FEMA grant recipients are subject to audit oversight from multiple entities including the DHS OIG, the GAO, the pass-through entity, or independent auditing firms for single audits,

and may cover activities and costs incurred under the award. Auditing agencies such as the DHS OIG, the GAO, and the pass-through entity (if applicable), and FEMA in its oversight capacity, must have access to records pertaining to the FEMA award. Recipients and subrecipients must retain award documents for at least three years from the date the final FFR is submitted, and even longer in many cases subject to the requirements of 2 *C.F.R.* § 200.334. In the case of administrative closeout, documents must be retained for at least three years from the date of closeout, or longer subject to the requirements of 2 *C.F.R.* § 200.334. If documents are retained longer than the required retention period, the DHS OIG, the GAO, and the pass-through entity, as well as FEMA in its oversight capacity, have the right to access these records as well. *See* 2 *C.F.R.* §§ 200.334, 200.337.

Additionally, non-federal entities must comply with the single audit requirements at 2 *C.F.R. Part 200, Subpart F*. Specifically, non-federal entities, other than for-profit subrecipients, that expend \$750,000 or more in federal awards during their fiscal year must have a single or program-specific audit conducted for that year in accordance with *Subpart F, 2 C.F.R. § 200.501*. A single audit covers all federal funds expended during a fiscal year, not just FEMA funds. The cost of audit services may be allowable per 2 *C.F.R. § 200.425*, but non-federal entities must select auditors in accordance with 2 *C.F.R. § 200.509*, including following the proper procurement procedures. For additional information on single audit reporting requirements, see section F of this NOFO under the header “Single Audit Report” within the subsection “Additional Reporting Requirements.”

The objectives of single audits are to:

- Determine if financial statements conform to generally accepted accounting principles (GAAP);
- Determine whether the schedule of expenditures of federal awards is presented fairly;
- Understand, assess, and test the adequacy of internal controls for compliance with major programs; and
- Determine if the entity complied with applicable laws, regulations, and contracts or grants.

For single audits, the auditee is required to prepare financial statements reflecting its financial position, a schedule of federal award expenditures, and a summary of the status of prior audit findings and questioned costs. The auditee also is required to follow up and take appropriate corrective actions on new and previously issued but not yet addressed audit findings. The auditee must prepare a corrective action plan to address the new audit findings. 2 *C.F.R.* §§ 200.508, 200.510, 200.511.

Non-federal entities must have an audit conducted, either single or program-specific, of their financial statements and federal expenditures annually or biennially pursuant to 2 *C.F.R. § 200.504*. Non-federal entities must also follow the information submission requirements of 2 *C.F.R. § 200.512*, including submitting the audit information to the [Federal Audit Clearinghouse](#) within the earlier of 30 calendar days after receipt of the auditor’s report(s) or nine months after the end of the audit period. The audit information to be submitted include the data collection form described at 2 *C.F.R. § 200.512(c)* and *Appendix X to 2 C.F.R. Part 200* as well as the reporting package described at 2 *C.F.R. § 200.512(b)*.

The non-federal entity must retain one copy of the data collection form and one copy of the reporting package for three years from the date of submission to the Federal Audit Clearinghouse. *2 C.F.R. § 200.512; see also 2 C.F.R. § 200.517* (setting requirements for retention of documents by the auditor and access to audit records in the auditor’s possession).

FEMA, the DHS OIG, the GAO, and the pass-through entity (if applicable), as part of monitoring or as part of an audit, may review a non-federal entity’s compliance with the single audit requirements. In cases of continued inability or unwillingness to have an audit conducted in compliance with *2 C.F.R. Part 200, Subpart F*, FEMA and the pass-through entity, if applicable, are required to take appropriate remedial action under *2 C.F.R. § 200.339* for noncompliance, pursuant to *2 C.F.R. § 200.505*.

11. Payment Information

FEMA uses the Direct Deposit/Electronic Funds Transfer (DD/EFT) method of payment to recipients.

FEMA utilizes the Payment and Reporting System (PARS) for financial reporting, invoicing, and tracking payments. For additional information, refer to <https://isource.fema.gov/sf269/execute/LogIn?sawContentMessage=true>.

12. Whole Community Preparedness

Preparedness is a shared responsibility that calls for the involvement of everyone—not just the government—in preparedness efforts. By working together, everyone can help keep the nation safe from harm and help keep it resilient when struck by hazards, such as natural disasters, acts of terrorism, and pandemics.

Whole Community includes:

- Individuals and families, including those with access and functional needs;
- Businesses;
- Faith-based and community organizations;
- Nonprofit groups;
- Schools and academia;
- Media outlets; and
- All levels of government, including state, local, tribal, territorial, and federal partners.

The phrase “Whole Community” or “Whole of Community” often appears in preparedness materials, as it is one of the guiding principles. It means:

1. Involving people in the development of national preparedness documents; and
2. Ensuring their roles and responsibilities are reflected in the content of the materials.

13. Continuity Capability

Continuity should be integrated into each core capability and the coordinating structures that provide them. Protection of critical systems and networks that ensure continuity of operation, business and government are fundamental to ensuring the delivery of all core capabilities.

Continuity capabilities increase resilience and the probability that organizations can perform

essential functions in the delivery of core capabilities that support the mission areas. FEMA is responsible for developing, managing, and promulgating national continuity planning, guidance, training, and exercise programs for the whole community.

FEMA develops and promulgates directives, policy, and guidance for continuing SLT government jurisdictions, nongovernmental organizations, and private sector organizations' essential functions across a broad spectrum of emergencies. This direction and guidance assist in developing capabilities for continuing the essential functions of SLT governmental entities, as well as public/private critical infrastructure owners, operators, and regulators enabling them.

Continuity Guidance Circular outline continuity requirements for agencies and organizations and provide guidance, methodology, and checklists. For additional information on continuity programs, guidance, and directives, visit the Continuity Resource Toolkit at <https://www.fema.gov/emergency-managers/national-preparedness/continuity/toolkit>. For additional information on continuity programs, guidance, and directives, visit <https://www.fema.gov/emergency-managers/national-preparedness/continuity>.

This aligns with the requirements that approved Cybersecurity Plans ensure continuity of operations of the state or territory as well as applicable local governments in the event of a cybersecurity incident, as well as continuity of communications and data networks within the state or territory and between the state or territory and applicable local governments. *6 U.S.C. § 665g(e)(2)(B)(vii), (ix)*.

14. Appendices

Appendix A. Program Goals and Objectives

Appendix B. Cybersecurity Planning Committee and Charter

Appendix C. Cybersecurity Plan

Appendix D. POETE Solution Areas for Investments

Appendix E. SLCGP Requirements Matrix

Appendix F. Required, Encouraged, and Optional Services, Memberships, and Resources

Appendix A: Program Goals and Objectives

Our nation faces unprecedented cybersecurity risk due to increasingly sophisticated adversaries, widespread vulnerabilities in commonly used software and hardware, and broad dependencies on networked technologies for the delivery of National Critical Functions, the disruption of which would have a debilitating effect on security, national economic security, national public health or safety, or any combination thereof. Cyber risk management is particularly complex due to several factors: the ability of malicious actors to operate from anywhere in the world, the linkages between cyber and physical systems, and the difficulty of reducing vulnerabilities in cyber infrastructure. Considering the risk and potential consequences of cyber incidents, strengthening the cybersecurity practices and resilience of SLT governments is an important homeland security mission.

As part of DHS, CISA is at the heart of mobilizing a collective defense to understand and manage risk to our critical infrastructure partners. In its unique role, CISA is proactively supporting efforts to achieve a cybersecurity ecosystem in which malicious actors face insurmountably high costs to execute damaging intrusions, vulnerabilities are rapidly identified before exploitation, and technology is used to reduce the most harmful and systemic risks. CISA programs and services are driven by a comprehensive understanding of the risk environment and the corresponding needs identified by our partners. The SLCGP is key to achieving this vision and enables the Department to make targeted investments in SLT government agencies, improving the security and resilience of critical infrastructure upon which Americans rely. The goals and objectives outlined below, if achieved, will significantly reduce the risk of a cybersecurity threat against SLT government information technology (IT) networks. These broad outcomes are listed in logical sequence to aid recipients in focusing on the overall intent of the SLCGP. These outcomes will help prioritize the use of scarce resources and to develop metrics to gauge success at both the project and organizational level. Outcomes of the program will be measured by how well recipients can achieve outlined goals and improve the risk posture of the information systems they either own or those that are operated on their behalf.

The program objectives for SLCGP are as follows: (1) develop and establish appropriate governance structures, as well as develop, implement, or revise Cybersecurity Plans, to improve capabilities to respond to cybersecurity incidents and ensure continuity of operations; (2) ensure SLT agencies understand their current cybersecurity posture and areas for improvement based on continuous testing, evaluation, and structured assessments; (3) implement security protections commensurate with risk (outcomes of SLCGP Objectives 1 & 2); and (4) ensure organization personnel are appropriately trained in cybersecurity, commensurate with their responsibilities. These program objectives are further divided into sub-objectives and outcomes with accompanying sample evidence of implementation provided to assist the reader in development of their application.

Goal of SLCGP: Assist SLT governments with managing and reducing systemic cyber risk.

(If you are an SLT that has successfully applied and received approval of all requirements for FY 2022, then you have completed the first objective.)

Program Objective	Program Sub-Objective(s)	Outcome(s)	Evidence of Implementation Example
1. Develop and establish appropriate governance structures, as well as develop, implement, or revise cybersecurity plans, to improve capabilities to respond to cybersecurity incidents and ensure continuity of operations	1.1: Establish cybersecurity governance structures and implement a program to evaluate maturity of the cybersecurity program aligned to Cybersecurity Performance Goals established by CISA and the National Institute of Standards and Technology (NIST).	1.1.1 Participants have established and documented a uniform cybersecurity governance structure that is accountable to organizational leadership and works together to set the vision for cyber risk management. 1.1.2 Participants have identified senior officials to enable whole-of organization coordination on cybersecurity policies, processes and procedures.	Organization has a cybersecurity defense concept of operations, with responsibilities assigned to specific organizational roles.
	1.2 Develop, implement, or revise, and test cybersecurity plans, including cyber incident response plans, with clearly defined roles and responsibilities.	1.2.1 Develop, implement, or revise and exercise cyber incident response plans.	Organization conducts annual table-top and full-scope exercises that include practical execution of restoration and recovery processes to test approved cybersecurity plans. Conducting these exercises allow organizations to test approved cybersecurity plans to identify, protect, detect, respond to and recover from cybersecurity incidents, in line with the NIST Cybersecurity Framework, and demonstrates process to incorporate lessons learned from the exercise into their cybersecurity program.
	1.3 Asset (e.g., devices, data, software) protections and recovery actions are prioritized based on the asset's criticality and business value.	1.3.1 Ensure that systems and network functions are prioritized and reconstituted according to their impact to essential functions.	Organization conducts a regular business impact assessment to prioritize which systems must be protected and recovered first.
Program Goals	Program Objectives	Outcome(s)	Evidence of Implementation Example
2. SLT agencies understand their current cybersecurity posture and areas for	2.1 Physical devices and systems, as well as software platforms and applications, are inventoried	2.1.1 Establish and regularly update asset inventory.	Organization maintains and regularly updates an asset inventory list.

improvement based on continuous testing, evaluation and structured assessments	2.2 Cybersecurity risk to the organization's operations and assets are understood.	2.2.1 Conduct an annual cyber risk assessment to identify cyber risk management gaps and areas for improvement	Organization annually completes the Nationwide Cybersecurity Review (NCSR)
	2.3 Vulnerability scans are performed, and a risk-based vulnerability management plan is developed and implemented	2.3.1 Participate in CISA's Vulnerability Scanning service, part of the Cyber Hygiene program. 2.3.2 Effectively manage vulnerabilities by prioritizing mitigation of high impact vulnerabilities and those most likely to be exploited.	Organization is an active participant in CISA's Cyber Hygiene program Organization has a plan to manage vulnerabilities based on those with the highest criticality, internet-facing vulnerabilities, as well as known exploited vulnerabilities identified in CISA's Known Exploited Vulnerabilities Catalog.
	2.4 Capabilities are in place to monitor assets to identify cybersecurity events.	2.4.1 SLT agencies are able to analyze network traffic and activity transiting or traveling to or from information systems, applications, and user accounts to understand baseline activity and identify potential threats.	<i>Not Applicable</i>
	2.5 Processes are in place to action insights derived from deployed capabilities.	2.5.1 SLT agencies are able to respond to identified events and incidents, document root cause, and share information with partners.	<i>Not Applicable</i>
Program Goals	Program Objectives	Outcome(s)	Evidence of Implementation Example
3. Implement security protections commensurate with risk (Outcomes of goals 1 & 2)	3.1 SLT agencies adopt fundamental cybersecurity best practices.	3.1.1 Implement multi-factor authentication (MFA), prioritizing privileged users, Internet-facing systems, and cloud accounts.	The organization implements MFA for all remote access and privileged accounts.
	3.2 Reduce gaps identified through assessment and planning process and apply increasingly sophisticated security protections commensurate with risk.	3.2.1 Individual participants address items identified through assessments and planning process 3.2.2 SLT entities improve cybersecurity ecosystem by collaborating to address items identified through assessments and planning process (e.g., regional and intra-state efforts)	<i>Not Applicable</i>
Program Goals	Program Objectives	Outcome(s)	Evidence of Implementation Example

4. Ensure organization personnel are appropriately trained in cybersecurity, commensurate with responsibility.	4.1 Train personnel to have the fundamental knowledge and skills necessary to recognize cybersecurity risks and understand their roles and responsibilities within established cybersecurity policies, procedures, and practices.	4.1.1 Organization requires regular ongoing phishing training, awareness campaigns are conducted, and organization provides role-based cybersecurity awareness training to all employees. 4.1.2 Organization has dedicated resources and funding available for its cybersecurity professionals to attend technical trainings and conferences.	<i>Not Applicable</i>
	4.2 Organization has adopted the National Initiative for Cybersecurity Education (NICE) Cybersecurity Workforce Framework.	4.2.1 Organization has established cyber workforce development and training plans, based on the NICE Cybersecurity Workforce Framework.	<i>Not Applicable</i>

Appendix B: Cybersecurity Planning Committee and Charter

Governance

In keeping with the guiding principles of governance for all FEMA preparedness programs and statutory requirements, recipients must coordinate activities across preparedness disciplines and levels of government, including SLT governments. Specific attention should be paid to how available funding sources can effectively support a whole of state approach to cyber preparedness and resiliency. To ensure this, the entity must establish or reestablish a Cybersecurity Planning Committee. A Cybersecurity Planning Committee is also required pursuant to the statute authorizing the SLCGP (see section 2220A(g) of the Homeland Security Act of 2002, as amended (6 U.S.C. § 665g(g))).

Cybersecurity Planning Committee

The Cybersecurity Planning Committee builds upon previously established advisory bodies under other preparedness grant programs. The membership of the Cybersecurity Planning Committee must reflect an eligible entity's unique cybersecurity risk profile.

An existing multijurisdictional planning committee must meet the membership requirements as outlined in the next section, or an existing committee's membership can be expanded or leveraged to meet the membership requirements as well as the unique requirements of each eligible entity. It is recommended that eligible entities consider using Senior Advisory Committees or create a subcommittee within an existing multijurisdictional committee for this purpose, modified to meet the membership and purpose requirements. Any reference to a Cybersecurity Planning Committee elsewhere in this notice, and the accompanying requirements, also apply to these alternative planning committee options.

Cybersecurity Planning Committee Composition and Scope Requirements

Cybersecurity Planning Committee membership must include at least one representative from relevant stakeholders including:

- The eligible entity;
- The CIO, the CISO, or equivalent official (e.g., Chief Cyber Officer, Governor's cabinet official overseeing cybersecurity) of the eligible entity;
- Representatives from counties, cities, and towns within the jurisdiction of the eligible entity;
- Institutions of public education and health within the jurisdiction of the eligible entity; and
- As appropriate, representatives of rural, suburban, and high-population jurisdictions.

At least one half of the representatives of the approved Cybersecurity Planning Committee must have professional experience relating to cybersecurity or information technology. Qualifications are determined by the states. DHS strongly encourages membership from critical infrastructure sectors and subsectors including K-12 education, water/wastewater, healthcare, energy, defense, and elections infrastructure.

Eligible entities are given the flexibility to identify the specific public health and public education agencies and communities these members represent. DHS strongly encourages

eligible entities to consider naming additional members to the approved Cybersecurity Planning Committee, including but not limited to representatives from the following:

- State and county judicial entities;
- State legislature;
- Election Infrastructure officials, including Secretaries of State and Election Directors;
- Representatives from state, territorial, and local public safety, homeland security, emergency management, and law enforcement agencies;
- Emergency Communications Officials, such as Interoperability Coordinators;
- City and county CIOs and CISOs;
- Publicly owned or operated critical infrastructure;
- State National Guard if such entities have a cybersecurity mission;
- Municipal, city, county, rural area, or other local government councils or associations; and
- Other entities with expertise and skillsets that best represent the cybersecurity interests across the eligible entity.

The composition, structure, and charter of the approved Cybersecurity Planning Committee should focus on building cybersecurity capabilities across the eligible entity instead of simply combining previously existing advisory bodies under other grant programs. The approved Cybersecurity Planning Committee member's contact information must be provided to FEMA as part of the grant application. Eligible entities must ensure that information for current points of contact is submitted to FEMA.

Eligible entities must submit the list of Cybersecurity Planning Committee members at the time of application as an attachment in ND Grants. Eligible entities must verify compliance with Cybersecurity Planning Committee charter requirements. The below table provides a suggested format for submitting the list of required Cybersecurity Planning Committee members.

Representation	Committee Member Name	Committee Member Title	Committee Member's Organization	Cybersecurity/IT experience (Yes/No)
State or Territory				
Counties, cities, and towns within the jurisdiction of the entity				
Institution of Public Education within the eligible entity				
Institution of Public Health within the eligible entity				
(Additional)				
As appropriate, representatives of rural, suburban, and				

high-population jurisdictions				
(Here the entity may add others at their discretion)				

Cybersecurity Planning Committee Responsibilities

The responsibilities of the approved Cybersecurity Planning Committee include:

- Assisting with the development, implementation, and revision of the Cybersecurity Plan;
- Approving the Cybersecurity Plan;
- Assisting with the determination of effective funding priorities;
- Coordinating with other committees and like entities with the goal of maximizing coordination and reducing duplication of effort;
- Creating a cohesive planning network that builds and implements cybersecurity preparedness initiatives using CISA and FEMA resources, as well as other federal, SLT, private sector, and faith-based community resources;
- Ensuring investments support closing capability gaps or sustaining capabilities; and
- Ensuring local government members, including representatives from counties, cities, and towns within the eligible entity provide consent on behalf of all local entities across the eligible entity for services, capabilities, or activities provided by the eligible entity through this program.

Limitations

Cybersecurity Planning Committees that meet the requirements of this NOFO and the statute are not permitted to make decisions relating to information systems owned or operated by, or on behalf of, the state.

Cybersecurity Planning Committee Charter

The governance of the SLCGP through the approved Cybersecurity Planning Committee must be documented in a charter. All members of the Cybersecurity Planning Committee should sign and date the charter showing their agreement with its content and their representation on the committee. Eligible entities must submit the Cybersecurity Planning Committee charter at the time of application as an attachment in ND Grants. Revisions to the governing charter must also be sent to the recipient's assigned FEMA Preparedness Officer. The Cybersecurity Planning Committee charter must, at a minimum, provide:

- A detailed description of the Cybersecurity Planning Committee's composition and an explanation of key governance processes;
- A description of the frequency at which the Cybersecurity Planning Committee will meet;
- An explanation as to how the committee will leverage existing governance bodies;
- A detailed description of how decisions on programmatic priorities funded by SLCGP will be made and how those decisions will be documented and shared with its members and other stakeholders, as appropriate; and

- A description of defined roles and responsibilities for financial decision making and meeting administrative requirements.

To ensure ongoing coordination efforts, eligible entities are encouraged to share community preparedness information from other preparedness grant programs as submitted in a state's Biannual Strategy Implementation Report with members of the approved Cybersecurity Planning Committee. Eligible entities are also encouraged to share their Threat and Hazard Identification and Risk Assessment/Stakeholder Preparedness Review data with members of the approved Cybersecurity Planning Committee who are applying for other FEMA preparedness grants to enhance their understanding of statewide capability gaps.

To manage this effort and to further reinforce collaboration and coordination across the stakeholder community, a portion of the 20% funding holdback of a state (including territories) award may be utilized by the eligible entity to support the approved Cybersecurity Planning Committee and to ensure representation and active participation of Cybersecurity Planning Committee members. Funding may be used for hiring and training planners, establishing and maintaining a program management structure, identifying and managing projects, conducting research necessary to inform the planning process, and developing plans that bridge mechanisms, documents, protocols, and procedures.

Appendix C: Cybersecurity Plan

Cybersecurity Plan Basics

- Comprehensive strategic plan to reduce cybersecurity risk and increase capability across the entity
- Entity-wide plan, not a single entity
- Should cover strategic direction for two to three years
- Must include required elements, with discretion to add other elements as necessary
- Existing plans can be used
- Individual projects must align to Cybersecurity Plan
- Must be approved by the Cybersecurity Committee and CIO/CISO/equivalent (e.g., Chief Cyber Officer, Governor’s cabinet official overseeing cybersecurity)
- CISA reviews and approves the plan
- Plans are initially approved for two years; annually thereafter (there are no update requirements for FY23, but as the plans are living documents, applicants may resubmit in FY23 if desired. Applicants may work with their CISA regional staff for guidance and to prepare for additional plan requirements and updates in FY24).

Submission of a Cybersecurity Plan is required for any eligible entity participating in the SLCGP. The Cybersecurity Plan is a key component of a strategic approach to building cyber resilience. The approved Cybersecurity Planning Committee, with a holistic membership representing the various stakeholder groups across the entity, is responsible for developing, approving, revising, and implementing the approved Cybersecurity Plan.

Accordingly, the Cybersecurity Plan should establish high level goals and finite objectives to reduce specific cybersecurity risks at SLT governments across the eligible entity. The Cybersecurity Plan should also serve as the overarching framework for the achievement of the SLCGP goal, with grant funded projects working to achieve outcomes. Regional approaches, as part of an entity-wide approach, should also be considered.

In developing the Cybersecurity Plan, the approved Cybersecurity Planning Committee should consider the following:

- Existing governance and planning documents and identification of any planning gaps that should be addressed by the Cybersecurity Plan;
- Existing assessments and evaluations (e.g., reports, after action reports) conducted by SLT governments within the entity and any planning gaps that require additional assessments and/or evaluations; and
- Identification of potential SLCGP projects to address planning gaps and prioritize mitigation efforts.

Plan Components

- Roles and responsibilities
- Required elements
- Discretionary elements
- Capabilities assessment

- Implementation plan
- A summary of projects
- Metrics

Cybersecurity Plan Overview

The following identifies the plan requirements and additional considerations that eligible entities should consider when constructing the Cybersecurity Plan. Although there is no required format for the Cybersecurity Plan, the approved Cybersecurity Planning Committees are encouraged to review the Cybersecurity Plan Template, which includes additional details, samples, and templates.

Cybersecurity Plans must include and address the following items:

- **Incorporate, to the extent practicable, any existing plans to protect against cybersecurity risks and cybersecurity threats to information systems owned or operated by, or on behalf of, SLTs.** Building upon and incorporating existing structures and capabilities allows entities to provide governance and a framework to meet the critical cybersecurity needs across the entity while making the best use of available resources. For example, consider referencing an existing emergency management plan to address potential cascading impacts affecting health and safety when responding to or recovering from a cybersecurity incident.
- **Describe how input and feedback from local governments and associations of local governments was incorporated.** For states, the SLCGP is intended to reduce cybersecurity risk across the eligible entity. Incorporating input from local entities is critical to building a holistic Cybersecurity Plan.
- **Include the specific required elements** (see Required Elements section of this Appendix). There are 16 required elements that are central to the Cybersecurity Plan and represent a broad range of cybersecurity capabilities and activities. They also include specific cybersecurity best practices that, when implemented over time, will substantially reduce cybersecurity risk and cybersecurity threats. Although each of the 16 required elements must be addressed in the plan, this may include a brief explanation as to why certain elements are not currently being prioritized. Not all 16 elements are required to be aligned to projects and have associated funding. These determinations should be addressed in accordance with capability gaps and vulnerabilities identified through an objective assessment process.
- **Describe, as appropriate and to the extent practicable, the individual responsibilities of the state and local governments within the state in implementing the Cybersecurity Plan.** Defining the roles and responsibilities of SLT governments is critical from both governance and implementation perspectives.
- **Assess the required elements from an entity-wide perspective.** The candid assessment of the current capabilities of SLT entities is the first step in reducing cybersecurity risk across the entity. This assessment also serves as the justification for individual projects. Additional information on the assessment is provided below and in the Cybersecurity Plan Template.
- **Outline, to the extent practicable, the necessary resources and a timeline for implementing the plan.** The Cybersecurity Plan is a strategic planning tool that looks two to three years into the future. Accordingly, it should set forth how the

approved Cybersecurity Planning Committee seeks to achieve plan goals and objectives. Cybersecurity Plans should address how SLCGP funds will help develop and/or implement the plan. It should also set forth how other activities and funding sources contribute to the achieving the outcomes described in the plans.

- **Summary of associated projects.** Individual projects are the way elements of the plan are implemented over time. The plan must include a summary of projects associated with each required and discretionary element, designating which will use SLCGP funds. Details for each project using SLCGP funds must be included in the IJs.
- **Describe the metrics that the eligible entity will use to measure progress.** The metrics that will be used must measure implementation of the Cybersecurity Plan and, more broadly, cybersecurity risks reduction across the state. **These are different than the metrics that will be used to measure outcomes of the SLCGP, as described in Section A.10, “Performance Measures” of this NOFO.** Additional information is provided in the Cybersecurity Plan Metric Section below and also in the Cybersecurity Plan Template.
- **Approvals - the Cybersecurity Plan must be approved by the Cybersecurity Planning Committee and the CIO/CISO/equivalent** (e.g., Chief Cyber Officer, Governor’s cabinet official overseeing cybersecurity). The eligible entity, upon submitting the Cybersecurity Plan, must certify that the Cybersecurity Plan has been formally approved by the Cybersecurity Planning Committee and the CIO/CISO/Equivalent of the eligible entity.

Cybersecurity Planning Committees should also consider the following when constructing the Cybersecurity Plan:

- Holistic approach to the Cybersecurity Plan. The Cybersecurity Plan should be strategic in nature, guiding development of capabilities to address cybersecurity risks and threats across the state or territory. Individual projects should demonstrably support the state, territorial, and local entities in achieving those capabilities over time.
- Prioritizing projects that address critical infrastructure cybersecurity. SLT entities are strongly encouraged to include projects related to K-12 education, water/wastewaters, healthcare, energy, defense, and elections infrastructure.
- Focused investments that are sustainable over time. The SLCGP currently is authorized for four years, and limited funds are available. Cybersecurity Plans must address how SLT entities will sustain capabilities once the program ends or funds are no longer available.
- State role as leader and service provider. Many states have significant cyber defenses and elect to provide services to local entities to improve capabilities. Where appropriate, states should consider approaches to support state-wide efforts, that may include using funds to provide services to local entities. Multi-entity projects are another way that eligible entities can group together to address cybersecurity risk and build capabilities.
- Building from existing efforts. Cybersecurity Committees should consider describing how cooperative programs developed by groups of local governments are integrated into the entity-wide approach.

- Additional cybersecurity elements prioritized by the approved Cybersecurity Planning Committee.

Required Elements

If there are any existing plans that meet the required elements, references to them may be used in lieu of incorporating them in their entirety. The Cybersecurity Plan must describe, to the extent practicable, how the state plans to address the below elements. The Cybersecurity Plan is a strategic document, looking broadly across the entire jurisdiction. The description should support the vision, mission and other strategic guidance set by the Cybersecurity Planning Committee.

1. Manage, monitor, and track information systems, applications, and user accounts owned or operated by, or on behalf of, the state or local governments within the state, and the information technology deployed on those information systems, including legacy information systems and information technology that are no longer supported by the manufacturer of the systems or technology.
2. Monitor, audit, and track network traffic and activity transiting or traveling to or from information systems, applications, and user accounts owned or operated by, or on behalf of, the state or local governments within the state.
3. Enhance the preparation, response, and resilience of information systems, applications, and user accounts owned or operated by, or on behalf of, the state or local governments within the state, against cybersecurity risks and cybersecurity threats.
4. Implement a process of continuous cybersecurity vulnerability assessments and threat mitigation practices prioritized by degree of risk to address cybersecurity risks and cybersecurity threats on information systems, applications, and user accounts owned or operated by, or on behalf of, the state or local governments within the state.
5. Ensure that the state or local governments within the state, adopt and use best practices and methodologies to enhance cybersecurity, discussed further below. The following cybersecurity best practices under required element 5 must be included in each eligible entity's Cybersecurity Plan:
 - Implement multi-factor authentication;
 - Implement enhanced logging;
 - Data encryption for data at rest and in transit;
 - End use of unsupported/end of life software and hardware that are accessible from the Internet;
 - Prohibit use of known/fixed/default passwords and credentials;
 - Ensure the ability to reconstitute systems (backups); and
 - Migration to the .gov internet domain.

Additional best practices that the Cybersecurity Plan can address include:

- NIST Cybersecurity Framework;
 - NIST's cyber chain supply chain risk management best practices; and
 - Knowledge bases of adversary tools and tactics.
6. Promote the delivery of safe, recognizable, and trustworthy online services by the state or local governments within the state, including through the use of the .gov internet domain.
 7. Ensure continuity of operations of the state or local governments within the state, in the event of a cybersecurity incident, including by conducting exercises to practice responding to a cybersecurity incident.
 8. Use the National Initiative for Cybersecurity Education (NICE) Workforce Framework for Cybersecurity developed by National Institute of Science and Technology (NIST) to identify and mitigate any gaps in the cybersecurity workforces of the state or local governments within the state, enhance recruitment and retention efforts for those workforces, and bolster the knowledge, skills, and abilities of personnel of the state or local governments within the state, to address cybersecurity risks and cybersecurity threats, such as through cybersecurity hygiene training.
 9. Ensures continuity of communication and data networks within the jurisdiction of the state between the state and local governments within the state in the event of an incident involving those communications or data networks.
 10. Assess and mitigate, to the greatest degree possible, cybersecurity risks and cybersecurity threats relating to critical infrastructure and key resources, the degradation of which may impact the performance of information systems within the jurisdiction of the state.
 11. Enhance capabilities to share cyber threat indicators and related information between the state, local governments within the state, and CISA.
 12. Leverage cybersecurity services offered by the Department (See [Appendix E](#) for additional information on CISA resources and required services and membership).
 13. Implement an information technology and operational technology modernization cybersecurity review process that ensures alignment between information technology and operational technology cybersecurity objectives.
 14. Develop and coordinate strategies to address cybersecurity risks and cybersecurity threats. Local governments and associations of local governments within the state should be consulted. Cybersecurity Planning Committees should also consider consulting neighboring entities, including adjacent states and countries.

15. Ensure adequate access to, and participation in, the services and programs described in this subparagraph by rural areas within the state.
16. Distribute funds, items, services, capabilities, or activities to local governments.

Cybersecurity Planning Committees are strongly encouraged to expand their Cybersecurity Plans beyond the required elements. This may include a focus on specific critical infrastructure or emphasis on different types of SLT entities.

Required Key Cybersecurity Best Practices

Key Cybersecurity Best Practices (see Section 10 of this notice) must be addressed in the Cybersecurity Plan, but immediate adoption by every SLT entity is not required. Cybersecurity Plans must clearly articulate efforts to implement these cybersecurity best practices across the eligible entity within reasonable timelines. Individual projects that assist SLT entities must adopt these best practices and should also be prioritized by the approved Cybersecurity Planning Committee. As there are multiple ways to implement the best practices, this approach provides committees the flexibility to work with SLT entities to design a plan that takes resource constraints, existing programs, and other factors into account.

Required Cybersecurity Plan Capabilities Assessment

Given the Cybersecurity Plan is a strategic document, it should not identify specific vulnerabilities but instead capture the broad level of capability across the jurisdiction. The assessment will become the road map for individual projects and activities using SLCGP funds. **All IJs must provide a baseline understanding of the existing cybersecurity gaps, risks, and threats that the applicant entity faces which have influenced the development of the IJs. Also, applicants must include a summary of the current capabilities within the applicant jurisdiction to address these threats and risks.** The Cybersecurity Plan Capabilities Assessment in the Cybersecurity Plan Template provides an easy way for approved Cybersecurity Planning Committees to capture this information and can be customized as appropriate.

Summary of Projects

Although the Cybersecurity Plan is a strategic document, it must show how individual projects and activities will implement the Plan over time. A summary of projects using FY 2023 SLCGP funds associated with each required and discretionary element provides a helpful snapshot of state- and territory-wide capability and capacity that will be achieved as a result of this funding. Details for each project using SLCGP funds must be included in Investment Justifications and is to include a description of the purpose of the project and what it will accomplish, and, more specifically, how the project will address an identified gap or need and how it supports one or more of the required elements.

The Cybersecurity Plan Template includes a fillable Project Plan Worksheet, a sample of which is below.

- Column 1. Project number assigned by the entity

- Column 2. Name the project
- Column 3. Brief (e.g., 1-line) Description of the purpose of the project
- Column 4. The number of the Required Elements the project addresses
- Column 5. Estimated project cost
- Column 6. Status of project (future, ongoing, complete)
- Column 7. Project priority listing (high, medium, low)
- Column 8. Project Type (Plan, Organize, Equip, Train, Exercise)

Sample Table – Project Plan Worksheet:

1.#	2.Project Name	3.Project Description	4.Related Required Element #	5.Cost	6.Status	7.Priority	8.Project Type

Cybersecurity Plan Metrics

Cybersecurity Plans must include language detailing processes and methods for measuring the following:

- How the state or territory will implement the plan;
- How the state or territory will reduce cybersecurity risks; and
- How the state or territory will identify, respond to, and recover from cybersecurity threats to information systems owned or operated by, or on behalf of, the state or local governments within the state.

These measures should be at the macro level, related to the goals, objectives, and priorities as part of the overarching strategic plan and not associated with individual projects.

The SLCGP SAAs, in partnership with their approved Cybersecurity Planning Committees, should consider the following when developing Cybersecurity Plan metrics:

- Aligning metrics to the Cybersecurity Plan and the established program goals and objectives and state/territory priorities;
- Reviewing existing metrics that are in use across the state or territory;
- Reporting data for each metric that is accurate, timely, accessible and validated; and
- Ensuring that the collection of metric data is not burdensome to the jurisdiction from which it must be obtained.

The **Cybersecurity Plan Template** provides a fillable table for reporting metrics.

Sample Table – Cybersecurity Plan Metrics:

Program Objectives	Program Sub Objectives	Associated Metrics	Metric Description (details, source, frequency)
1.	1.1		
	1.2		
	1.3		
2.	2.1		
	2.2		
	2.3		
3.	3.1		
	3.2		
	3.3		
4.	4.1		
	4.2		
	4.3		

Appendix D: POETE Solution Areas for Investments

Overview

Funding guidelines established within this section support developing, updating, and implementing a Cybersecurity Plan. Allowable investments made in support of this goal must fall into the categories of planning, organization, equipment, training, or exercises (POETE), aligned to closing capability gaps or sustaining capabilities.

Planning

Planning costs are allowable under this program. SLCGP funds may be used for a range of planning activities, such as those associated with the development, review, and revision of the holistic, entity-wide Cybersecurity Plan and other planning activities that support the program goals and objectives and Cybersecurity Planning Committee requirements.

FEMA will not release funds to a recipient until CISA approves the entity's Cybersecurity Plan. When the eligible entity applies for FY 2023 SLCGP funding, the entity should submit a completed Investment Justification (IJ) and Project Worksheet (PW) with the proposed budget details, budget narrative and program narrative for the costs associated with the plan development. As part of the application review, FEMA will coordinate with CISA on the plan development costs.

Organization

Organization costs are allowable under this program. States and territories must justify proposed expenditures of SLCGP funds to support organization activities within their IJ and PW submissions. Organizational activities may include the following:

- Program management;
- Development of whole community partnerships that support the approved Cybersecurity Planning Committee;
- Structures and mechanisms for information sharing between the public and private sector; and
- Operational support

Personnel hiring, overtime, and backfill expenses are permitted under this grant to perform allowable SLCGP POETE activities. Personnel expenses may include, but are not limited to training and exercise coordinators, program managers and planners, and cybersecurity navigators. The grant recipient must demonstrate that the personnel will be sustainable once the program ends or funds are no longer available.

Equipment

Equipment costs are allowable under this program. SLCGP equipment is intended to be used to address cybersecurity risks and cybersecurity threats to information systems owned or operated by, or on behalf of SLT governments.

Unless otherwise stated, all equipment must meet all applicable statutory, regulatory, and DHS standards to be eligible for purchase using these funds. Please refer to FEMA's [Authorized Equipment List | FEMA.gov](#). In addition, recipients will be responsible for obtaining and

maintaining all necessary certifications and licenses for the requested equipment. Investments in emergency communications systems and equipment must meet applicable [SAFECON Guidance](#) recommendations. Such investments must be coordinated with the Statewide Inoperability Coordinator (SWIC) and the State Interoperability Governing Body (SIGB) to ensure interoperability and long-term compatibility.

SLCGP funds may be used to purchase maintenance contracts or agreements, warranty coverage, licenses, and user fees in support of a system or equipment. These contracts may exceed the period of performance if they are purchased incidental to the original purchase of the system or equipment as long as the original purchase of the system or equipment is consistent with that which is typically provided for, or available through, these types of agreements, warranties, or contracts. When purchasing a stand-alone warranty or extending an existing maintenance contract on an already-owned piece of equipment system, coverage purchased may not exceed the period of performance of the award used to purchase the maintenance agreement or warranty, and it may only cover equipment purchased with SLCGP funds or for equipment dedicated for SLCGP-related purposes. As with warranties and maintenance agreements, this extends to licenses and user fees as well.

The use of SLCGP grant funds for maintenance contracts, warranties, repair or replacement costs, upgrades, and user fees are allowable, unless otherwise noted. Except for maintenance plans or extended warranties purchased incidental to the original purchase of the equipment, the period covered by maintenance or warranty plan must not exceed the POP of the specific grant funds used to purchase the plan or warranty.

Training

Training costs are allowable under this program. Allowable training-related costs under SLCGP include the establishment, support, conduct, and attendance of training and/or in conjunction with training by other federal agencies. Training conducted using SLCGP funds should align to the eligible entity's approved Cybersecurity Plan, address a performance gap identified through assessments, and contribute to building a capability that will be evaluated through a formal exercise. Any training or training gaps, including training related to underserved communities (e.g., children, seniors, individuals with disabilities or access and functional needs, individuals with diverse culture and language use, individuals with lower economic capacity and other underserved populations that may be more impacted by disasters) should be identified in the assessment and addressed in the eligible entity's training cycle. Recipients are encouraged to use existing training rather than developing new courses. When developing new courses, recipients are encouraged to apply the Analyze, Design, Develop, Implement, and Evaluate model of instructional design.

Recipients are also encouraged to use FEMA's [National Preparedness Course Catalog](#). Trainings include programs or courses developed for and delivered by institutions and organizations funded by FEMA. This includes the Center for Domestic Preparedness (CDP), the Emergency Management Institute (EMI), and FEMA's Training Partner Programs, including the Continuing Training Grants (CTG), the National Domestic Preparedness Consortium (NDPC), the Rural Domestic Preparedness Consortium (RDPC), and other partners. The catalog features a wide

range of course topics in multiple delivery modes to meet FEMA's mission scope as well as the increasing training needs of federal, state, local, and territorial audiences.

Some training activities require Environmental and Historic Preservation (EHP) Review, including exercises, drills, or **trainings that require any type of land, water, or vegetation disturbance or building of temporary structures or that are not located at facilities designed to conduct training and exercises**. Additional information on training requirements and EHP review can be found online at <https://www.fema.gov/media-library/assets/documents/90195>.

CISA's Federal Virtual Training Environment offers cybersecurity training to federal, state, local, tribal, and territorial government employees, which offer education and certifications aligned with the NICE Framework. Additional information can be found at <https://fedvte.usalearning.gov>.

Exercises

Exercise costs are allowable under this program. Exercises conducted with grant funding should be managed and conducted consistent with Homeland Security Exercise and Evaluation Program (HSEEP). HSEEP guidance for exercise design, development, conduct, evaluation, and improvement planning is located at <https://www.fema.gov/emergency-managers/national-preparedness/exercises/hseep>.

Some exercise activities require EHP review, including exercises, drills, or trainings **that require any type of land, water, or vegetation disturbance or building of temporary structures or that are not located at facilities designed to conduct training and exercises**. Additional information on exercise requirements and EHP review can be found online at <https://www.fema.gov/media-library/assets/documents/90195>.

Appendix E. SLCGP Requirements Matrix

ID	Category	Requirement	Location	Due Date Cycle	Due Date	Submission Plan
1	Administrative	Pass-through Requirement	NOFO, Sec. G	Within 45 calendar days of release of funds	Varies	Certification letter in writing to DHS/FEMA
2	Administrative	Rural Pass- through Requirements	NOFO Sec. G	Within 45 Calendar days of release of funds	Varies	Certification letter in writing to DHS/FEMA
3	Application	Cybersecurity Plan	NOFO Sec. A	Prior to award or during POP (if not already approved by CISA)	Varies	Prior to Award: ND Grants Post Award: Submit to FEMA Preparedness Officer (Password Protected)
4	Application	Cybersecurity Planning Committee Membership List	NOFO Sec. A	Prior to award (or during POP (if not already approved by CISA)	Varies	Prior to Award: ND Grants Post Award: Submit to FEMA Preparedness Officer (Password Protected)
5	Application	Cybersecurity Planning Committee Charter	NOFO Sec. A	Prior to award or during POP (if not already approved by CISA)	Varies	Prior to Award: ND Grants Post Award: Submit to FEMA Preparedness Officer (Password Protected)
6	Application	Investment Justification	NOFO Sec. A	Prior to award	At time of application	Prior to Award: ND Grants Post Award: Submit to FEMA Preparedness Officer
7	Application	Project Worksheet	NOFO Sec. A	Prior to award	At time of application	Prior to Award: ND Grants Post Award: Submit to FEMA Preparedness Officer
8	Closeout	Closeout Reporting Requirements	NOFO Sec. G	Within 120 days after end of POP	Varies	Submit final SF-425 Federal Financial Report (FFR) in PARS; and process final reimbursement requests in PARS
9	Cost Share	Cost Share Requirement	NOFO Sec C	Application, Quarterly, Closeout	Varies	Federal Financial Report (FFR)/SF-425 (Quarterly and at Closeout)
10	Exercises	EHP Review/ Approval	NOFO Sec. F	Prior to conducting exercises that require EHP Review as outlined in NOFO Section F.	Varies	Email to: GPDEHPInfo@fema.dhs.gov and cc: FEMA-SLCGP@fema.dhs.gov
11	Pre-Award	Pre-award Cost	NOFO Sec. D	Prior to award (if applicable)	At time of application	Written request included with the eligible entity's application and signed by the AOR of the entity. Letter must be submitted with the PW and IJ via ND Grants

ID	Category	Requirement	Location	Due Date Cycle	Due Date	Submission Plan
12	Post Award	Cybersecurity Membership (Cyber Hygiene Services) Nationwide Cybersecurity Review (NCSR)	NOFO Appendix F	Post award	During the first year of the award/sub award POP, and annually	SAA and their subrecipients receiving federal funding; however, subrecipients receiving non-funding assistance in lieu of funding do not have to complete the NCSR.
13	Reporting	Standard Form (SF) 425, also known as the Federal Financial Report (FFR)	NOFO Sec. G	Quarterly	30-Jan 30-Apr 30-Jul 30-Oct	Submit SF-425 FFR in Payment and Reporting Systems (PARS)
14	Progress Reporting and Performance Measurement	Performance Progress Report (PPR)	NOFO Sec. G	Once annually and at Closeout	30-Jan and Closeout	Submit Signed PPR (pdf) in ND Grants
15	Reporting	Single Audit Report	NOFO Sec. G	Throughout POP	Varies	Federal Audit Clearinghouse https://facweb.census.gov/uploadpdf.aspx

Appendix F: Required, Encouraged, and Optional Services, Memberships, and Resources

All SLCGP recipients and subrecipients are required to participate in a limited number of free services by CISA. This requirement applies to all subrecipients. For these required services and memberships, note that participation is not required for submission and approval of a grant but is a post-award requirement.

All SLCGP recipients are strongly encouraged to participate in other memberships. Additional, optional CISA resources are also available in this Appendix.

Required Services and Memberships

• Cyber Hygiene Services

- Vulnerability Scanning evaluates external network presence by executing continuous scans of public, static Internet Protocols for accessible services and vulnerabilities. This service provides weekly vulnerability reports and ad-hoc alerts.

To register for this service, email vulnerability@cisa.dhs.gov with the subject line “Requesting Cyber Hygiene Services – SLCGP” to get started. Indicate in the body of your email that you are requesting this service as part of the SLCGP. For more information, visit CISA’s [Cyber Hygiene Information Page](#).

Nationwide Cybersecurity Review (NCSR)

The NCSR is a free, anonymous, annual self-assessment designed to measure gaps and capabilities of a SLT’s cybersecurity programs. It is based on the NIST Cybersecurity Framework and is sponsored by DHS and the MS-ISAC.

Eligible entities and their subrecipients are required to complete the NCSR, administered by the MS-ISAC, during the first year of the award/subaward period of performance and annually. However, subrecipients receiving non-funding assistance in lieu of funding do not have to complete the NCSR.

For more information, visit [Nationwide Cybersecurity Review \(cisecurity.org\)](https://cisecurity.org).

Encouraged Services, Membership and Resources

Membership in the MS-ISAC and/or Election Infrastructure Information Sharing and Analysis Center (EI-ISAC):

Recipients and subrecipients are strongly encouraged to become a member of the MS-ISAC and/or EI-ISAC, as applicable. Membership is free.

The MS-ISAC receives support from and has been designated by DHS as the cybersecurity ISAC for SLT governments. The MS-ISAC provides services and information sharing that significantly enhances SLT governments’ ability to prevent, protect against, respond to, and recover from cyberattacks and compromises. DHS maintains operational-level coordination with the MS-ISAC through the presence of MS-ISAC analysts in CISA Central to coordinate

directly with its own 24x7 operations center that connects with SLT government stakeholders on cybersecurity threats and incidents. To register, please visit <https://learn.cisecurity.org/ms-isac-registration>. For more information, visit [MS-ISAC \(cisecurity.org\)](https://www.cisa.gov/ms-isac).

The EI-ISAC, is a collaborative partnership between the Center for Internet Security (CIS), CISA, and the Election Infrastructure Subsector Government Coordinating Council. The EIISAC is funded through DHS grants and offers state and local election officials a suite of elections-focused cyber defense tools, including threat intelligence products, incident response and forensics, threat and vulnerability monitoring, cybersecurity awareness, and training products. To register, please visit <https://learn.cisecurity.org/ei-isac-registration>. For more information, visit <https://www.cisa.gov/election-security>.

CISA Recommended Resources, Assessments, and Memberships (not mandatory)

The following list of CISA resources are recommended products, services, and tools provided at no cost to federal and SLT governments, as well as public and private sector critical infrastructure organizations:

- [CYBER RESOURCE HUB](#)
- [Ransomware Guide \(Sept. 2020\)](#)
- [Cyber Resilience Review](#)
- [External Dependencies Management Assessment](#)
- [EDM Downloadable Resources](#)
- [Cyber Infrastructure Survey](#)
- [Validated Architecture Design Review](#)
- [Free Public and Private Sector Cybersecurity Tools and Services](#)
- [Cross-Sector Cybersecurity Performance Goals](#)
- [Web Application Scanning](#)
- [Risk and Vulnerability Assessment - Penetration Testing](#)
- [Cyber Resilience Essentials Assessment](#)
- [CISA's Cybersecurity Marketplace](#)

In addition to these resources, CISA's [Interoperable Communications Technical Assistance Program](#) (ICTAP) provides direct support to SLT emergency responders and government officials across all 56 states and territories through training, tools, and onsite assistance to advance public safety interoperable communications capabilities. These services are provided at no cost and scalable to the community's needs. Within the catalog, the 9-1-1/Public Safety Answering Point/Land Mobile Radio Cyber Assessment technical assistance offering provides organizations with a review of their cyber posture in accordance with nationally recognized best practices guidelines. CISA employs the NIST Special Publication 800-53, Rev 5, "Security and Privacy Controls for Information Systems and Organizations" as a framework. Requests for ICTAP assistance are coordinated through the [Statewide Interoperability Coordinator](#) from each state and territory.

CISA Central: To report a cybersecurity incident, visit <https://www.us-cert.gov/report>. For additional CISA services visit the [CISA Services Catalog](#).

For additional information on memberships, visit [Information Sharing and Analysis Organization \(ISAO\) Standards Organization](#).

**STATE OF GEORGIA
COUNTY OF FULTON**

**A RESOLUTION TO APPROVE PARTICIPATION IN THE U.S. DEPARTMENT OF
HOMELAND SECURITY FY23 STATE AND LOCAL CYBERSECURITY GRANT PROGRAM
AND TO AUTHORIZE THE CITY MANAGER TO EXECUTE THE GRANT AGREEMENT
BETWEEN THE CITY OF SANDY SPRINGS AND THE GEORGIA EMERGENCY
MANAGEMENT AND HOMELAND SECURITY**

WHEREAS, in September 2024, the U.S. Department of Homeland Security announced a cybersecurity grant program for eligible state, local, and territorial governments across the United States to address cybersecurity risks and threats to information systems; and

WHEREAS, the U.S. Department of Homeland Security is currently soliciting applications for funding from the FY 2023 State and Local Cybersecurity Grant Program (the “Grant Program”); and

WHEREAS, the City of Sandy Springs (the “City”) has requested funding of \$68,000.00 to replace existing end of life hardware; and

WHEREAS, once approved a local match of twenty percent (20%) is required, with the maximum amount of \$13,600.00 paid by the City; and

WHEREAS, once awarded, the City will be required to enter into a Grant Award Agreement with Georgia Emergency Management and Homeland Security, which will establish terms, conditions and obligations of the parties in respect to the Grant Program funds; and

WHEREAS, the City desires to enter into the Grant Agreement in order to participate in the U.S. Department of Homeland Security FY 2023 State and Local Cybersecurity Grant Program.

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

1. Participation in the U.S. Department of Homeland Security FY 2023 State and Local Cybersecurity Grant Program is hereby approved; and
2. The City Manager is hereby authorized to execute the Grant Agreement, pending any minor revisions from the City Attorney and approval from the Chief Financial Officer; and
3. The City Manager and appropriate City Staff are hereby authorized to take such further action as deemed necessary to effectuate the intent of this Resolution.

SO RESOLVED this 19th day of November, 2024.

Approved:

Attest:

Russell K. Paul, Mayor

Raquel D. González, City Clerk
{S.E.A.L.}



SANDY SPRINGS

CITY CLERK'S OFFICE

TO: Honorable Mayor and City Council Members
FROM: Dan Lee, City Attorney
DATE: November 13, 2024 Submission for the November 19, 2024 Meeting
ITEM: Request for Mayor and City Council Consideration of a Resolution Authorizing the City's Participation in an Amicus Brief in the Chang v. City of Milton Appeal

Recommendation:

Background:

Discussion:

Financial Impact:

Alternatives:

Review:

Raquel Gonzalez, City Clerk
Toni Carlisle, Chief Financial Officer
Dan Lee, City Attorney
Eden Freeman, City Manager

Created/Initiated - 11/14/2024
Approved - 11/14/2024
Approved - 11/15/2024
Final Approval - 11/15/2024

Attachments:

1. Resolution supporting Amicus brief Milton appeal

**STATE OF GEORGIA
COUNTY OF FULTON**

**A RESOLUTION OF THE CITY OF SANDY SPRINGS, GEORGIA AUTHORIZING
PARTICIPATION IN AN AMICUS BRIEF IN THE *CHANG V. CITY OF MILTON* APPEAL**

WHEREAS, there is presently pending before the Court of Appeals and/or Supreme Court of Georgia an appeal of a civil lawsuit that, at the trial court level, was referred to as *Chang, et. al. v. City of Milton*, in the State Court of Fulton County, Case No. 18EV004442; and

WHEREAS, the case involves a claim of liability against the City of Milton for personal injuries due to a 2016 vehicle collision with a fixed obstruction (a masonry planter) located on City-owned right-of-way where the obstruction was outside the motoring lanes of travel; and

WHEREAS, the masonry planter had been at the same location since 1992 and had never been the subject of a complaint or prior accident; and

WHEREAS, at the trial court, the City of Milton was found to be partially at fault and a jury awarded money damages against the City of Milton of \$35,000,000.00; and

WHEREAS, a three (3) judge panel of the Court of Appeals affirmed the findings of the trial court, *City of Milton v. Chang, et. al.*, 2024-WL-4195584 (*Chang* appellate ruling); and

WHEREAS, the Court of Appeals panel ruled that the “*planter...was a hazard for vehicles leaving the travel lanes*” and that its presence “*renders the use of these thoroughfares more hazardous;*”; and

WHEREAS, the City of Sandy Springs is concerned by the Court of Appeals decision finding that a municipality may be liable for fixed obstructions located outside the motoring lanes of travel where the obstruction had never been the subject of a prior collision or complaint; and

WHEREAS, the City of Sandy Springs believes the Court of Appeals decision is inconsistent with existing legal precedent and should be overturned; and

WHEREAS, the City of Sandy Springs believes the financial implications of the Court of Appeals decision could be devastating for Georgia municipalities.

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

1. That the City of Sandy Springs does hereby authorize participation in an amicus brief before the Georgia Supreme Court asking that the *Chang* appellate ruling be taken by the Supreme Court and reversed. An amicus brief so tendered may include the City of Sandy Springs’ name as a participating party and the City Attorney is authorized to take the actions necessary to effectuate the participation.

SO RESOLOVED, this 19th day of November, 2024.

Approved:

Attest:

Russell K. Paul, Mayor

Raquel D. González, City Clerk
{S.E.A.L.}



SANDY SPRINGS

CITY CLERK'S OFFICE

TO: Honorable Mayor and City Council Members

FROM: Allen Johnson, PE, PMP, TSPLOST Program Manager

DATE: November 13, 2024 Submission for the November 19, 2024 Meeting

ITEM: Request for Mayor and City Council Consideration of a Resolution to Accept the Dedication of Right-Of-Way Incident to the Construction of a City Street on Property Located in Land Lot 71 of the 17th District of Fulton County, Georgia (Tax Parcel 17-0071-0001-035-5) and to Authorize the Mayor to Execute the Associated Conveyance Deed

Recommendation:

City Staff recommends that Mayor and Council approve the dedication of right-of-way to be used as a public roadway, and to accept the dedication of roadway to be named in honor of the Spruill family, and for authorization for the Mayor to execute the associated conveyance deed.

Background:

The Spruill family has a long history in Sandy Springs and its surrounding areas. Wilson Spruill and his family moved to Georgia from South Carolina in 1820, where they settled between Long Island Creek and Mount Vernon Road. The family ultimately resided in what is now the City of Dunwoody and made annual family trips to Sandy Springs. Wilson Spruill became a founding member of the Sandy Springs United Methodist Church by donating ~5 acres, which he obtained through the 1820-1821 Georgia Land Lotteries, where the original log cabin church and community school were built. He was also a founding member of the Dunwoody United Methodist Church.

Wilson Spruill's son, George Marshall Spruill, married Doris Waddell Spruill and ultimately settled in Sandy Springs at a home located at 441 Mount Vernon Highway, where they raised 4 daughters; Catherine (Sпруill), Susan (Ganas), Patricia (Smith) and Christy (Brownell). Mrs. Spruill graduated from the Georgia Baptist School of Nursing where she was a member of the Army Cadet Nurse Corps. She was a founding member of St. John United Methodist Church. Mr. Spruill was first employed by the Georgia Department of Transportation as an elevator boy and retired after 37 years in 1975 as Secretary and Treasurer of the Department. He served as a fighter pilot in the U.S. Air Force in World War II and was an active member of St. John United Methodist Church.

The Spruill family's decades-long influence on our community and surrounding areas, reaches from the land on which Perimeter Mall was built, to the Spruill Center for the Arts, among many other landmarks. The dedication of Spruill Lane is in honor of the family's commitment to the community and surrounding areas.

Discussion:

On January 17th, 2023, Council approved the purchase of real property located at 441 Mount Vernon Highway, located in Land Lot 71 of the 17th District of Fulton County, Georgia (Tax ID: 17-0071-001-035-3) (the “Spruill Property”), in connection with the City’s road project known as Johnson Ferry Road/Mount Vernon Highway Improvement Project (Project No. TS-191) (the “Project”) which was formerly owned by Doris and George Marshall Spruill.

The City’s design of the Project included the construction of a connector road between Johnson Ferry Road and Mount Vernon Highway, through the center of the Spruill Property, which would ultimately divide the Spruill Property into an eastern remnant and western remnant.

As a part of the Purchase and Sale Agreement associated with the acquisition of land for the Project, the City transferred the eastern remnant of the Spruill Property to Mount Vernon Presbyterian Church, approved by Council on April 16th, 2024.

It is the desire of the City to dedicate 40,665.69 square feet (0.934 acres, more or less) of the western remnant of the Spruill Property as City right-of-way for the creation of what will be known as Spruill Lane.

Financial Impact:

None.

Alternatives:

The Council may choose not to accept the dedication of right-of-way to be known as Spruill Lane and provide further guidance to Staff.

Review:

Raquel Gonzalez, City Clerk
Toni Carlisle, Chief Financial Officer
Dan Lee, City Attorney
Eden Freeman, City Manager

Created/Initiated - 11/14/2024
Approved - 11/14/2024
Approved - 11/15/2024
Final Approval - 11/15/2024

Attachments:

1. Resolution- Spruill Lane Dedication

**STATE OF GEORGIA
COUNTY OF FULTON**

A RESOLUTION TO ACCEPT THE DEDICATION OF RIGHT-OF-WAY INCIDENT TO THE CONSTRUCTION OF A PUBLIC ROAD TO BE KNOWN AS ‘SPRUILL LANE’ ON PROPERTY LOCATED AT 441 MOUNT VERNON HIGHWAY, IN LAND LOT 71 OF THE 17TH DISTRICT OF FULTON COUNTY, GEORGIA (TAX PARCEL 17-0071-0001-035-5) AND TO AUTHORIZE THE MAYOR TO EXECUTE THE ASSOCIATED CONVEYANCE DEED

WHEREAS, the Spruill family has had an immense influence on the City of Sandy Springs (the ‘City’) and surrounding areas, including but not limited to, the creation of the Sandy Springs United Methodist Church; and

WHEREAS, on January 17th, 2023, Council approved the purchase of real property located at 441 Mount Vernon Highway, located in Land Lot 71 of the 17th District of Fulton County, Georgia (Tax ID: 17-0071-001-035-3) (the ‘Spruill Property’), formerly owned by Doris and George Marshall Spruill, in connection with the City’s road project known as Johnson Ferry Road/Mount Vernon Highway Improvement Project (Project No. TS-191) (the ‘Project’); and

WHEREAS, the design for the Project included the construction of a connector road between Johnson Ferry Road and Mount Vernon Highway, through the center of the Spruill Property, which would ultimately divide the Spruill Property into an eastern remnant and western remnant; and

WHEREAS, on April 16th, 2024 Council approved a Purchase and Sale Agreement with Mount Vernon Presbyterian Church (‘MVPC’), which included the transfer of the Eastern Remnant of the Spruill Property from the City to MVPC; and

WHEREAS, subject to the construction of the Project, the City desires to dedicate 40,665.69 square feet (0.934 acres, more or less) of right-of-way within the Western Remnant of the Spruill Property for the connector road, to be known as SPRUILL LANE.

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

1. The dedication of Right-of-Way, as further described herein, is approved and said dedication shall now be known as SPRUILL LANE; and
2. The Mayor is hereby authorized to execute the Right-of-Way Deed to finalize the dedication of City right-of-way for the purpose of a public street; and
3. The City Manager and City Attorney are hereby authorized to take such further actions as may be necessary to effectuate the intent of this Resolution.

SO RESOLVED this 19th day of November, 2024.

Approved:

Attest:

Russell K. Paul, Mayor

Raquel D. González, City Clerk

{S.E.A.L.}



SANDY SPRINGS
GEORGIA

FINANCIAL HIGHLIGHTS FY 2025
September 30, 2024

UNAUDITED

NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

Financial Overview / Highlights

- ▶ General Fund Revenues for the fiscal year are at 9.27% of the adopted budget. We are at 25.00% of the fiscal year.
- ▶ General Fund Expenditures for the fiscal year are at 21.34% of the adopted budget. We are at 25.00% of the fiscal year.

Variance Analysis

Account Name	YTD Actual	Annual Budget	% of Budget	Comments
Revenues - Fund 100				
Property Taxes	\$49,999	\$44,500,000	0.11%	<-- These two will be adjusted as the rate at which the <-- old MVT phases out and the new TAVT increases
Motor Vehicle Tax	\$8,722	\$20,000	43.61%	
Motor Vehicle TAVT	\$736,205	\$4,000,000	18.41%	
Local Option Sales Tax	\$6,234,409	\$30,000,000	20.78%	Payment normally received October of each year
Business Occupational Tax	\$413,311	\$10,000,000	4.13%	
Insurance Premium Tax	\$0	\$9,000,000	0.00%	
Building Permits	\$530,987	\$1,500,000	35.40%	
Expenditures - Fund 100				
All Departments				
Workers Comp Insurance	\$512,854	\$1,125,550	45.56%	Includes all departments and is semi-annual

**CASH AND INVESTMENTS
THROUGH PERIOD 03, SEPTEMBER FY 2025**

UNAUDITED

TRUIST

OPERATING ACCOUNT	\$20,682,114
COMMUNITY DEVELOPMENT ESCROW	2,255,436
POLICE - CUSTODIAL ESCROW	6,962
POLICE - FEDERAL FORFEITURE	101,680
POLICE - STATE SEIZED RESTRICTED	382,063
POLICE - STATE SEIZED UNRESTRICTED	15,739
POLICE - FEDERAL SEIZED TREASURY FUND	68,564
POLICE - FEDERAL SEIZED FUNDS US POSTAL SERVICES	21,041
HOTEL / MOTEL TAX ACCOUNT	522,479
COURT SERVICES	453,796
IMPACT FEE ACCOUNT	5,455,602
TREE FUND ACCOUNT	1,103,999
TSPLOST FUND 2016 & 2021	77,348,925
CDBG CUSTODIAN	2,909,796
DEVELOPMENT AUTHORITY MONEY MARKET ACCT	103,280
PAC OPERATING & EVENTS ACCOUNT	2,467,721
TOTAL TRUIST	\$113,899,196

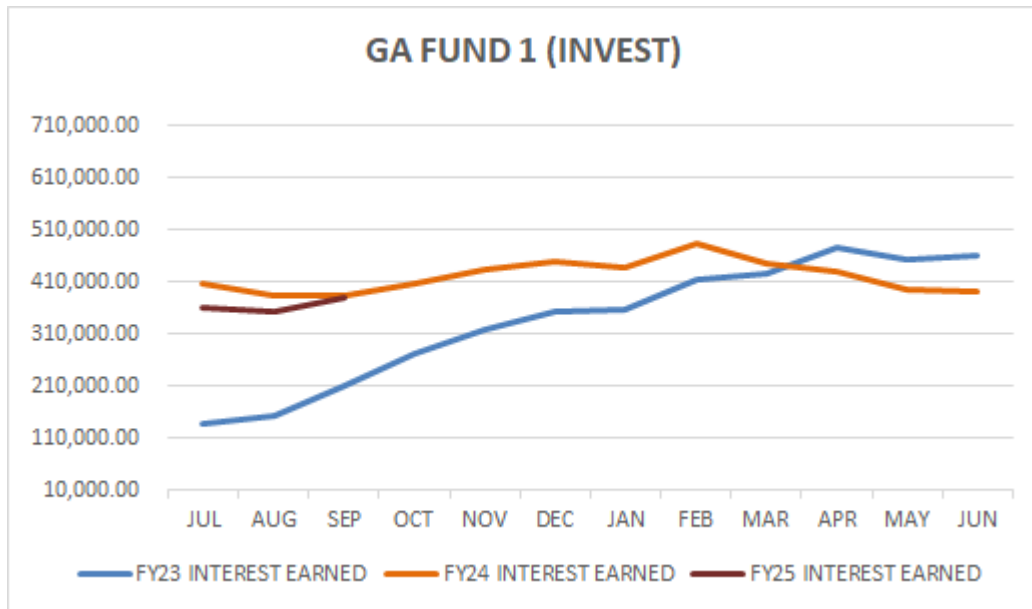
GEORGIA FUND ONE	\$86,536,546
US BANK - SINKING FUND	242
TOTAL INVESTMENT ACCOUNTS	\$86,536,788

TOTAL CASH AND CASH EQUIVALENTS	\$200,435,984
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INTEREST INCOME DETAIL THROUGH PERIOD 03, SEPTEMBER FY 2025

GA FUND 1 (INVEST)

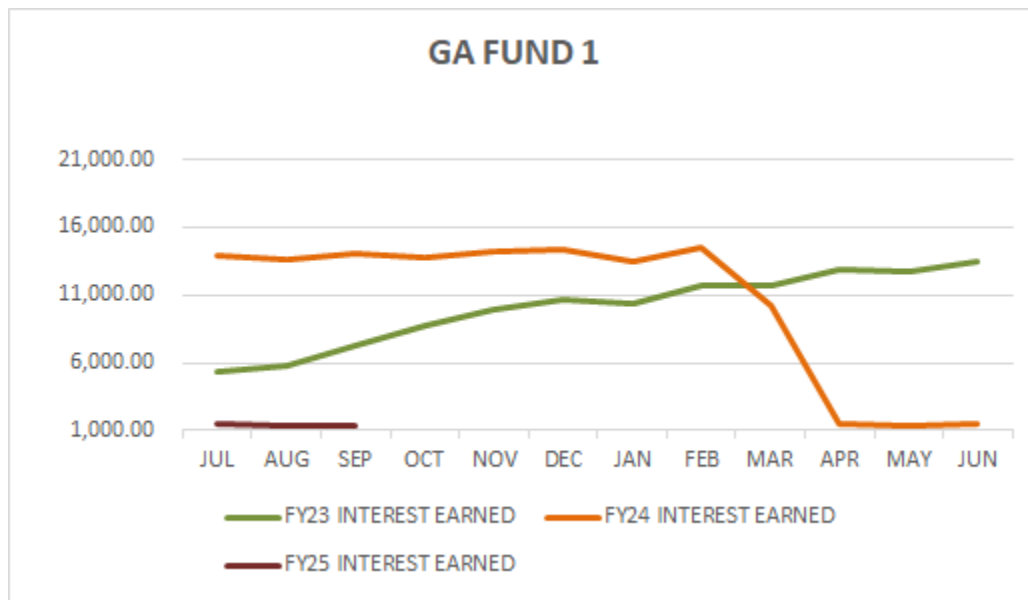
PERIOD	FY23 INTEREST EARNED	FY23 INTEREST RATE	FY24 INTEREST EARNED	FY24 INTEREST RATE	FY25 INTEREST EARNED	FY25 INTEREST RATE
JUL	136,539.16	2.13404%	407,759.43	5.35630%	362,460.85	5.36411%
AUG	151,419.63	2.36949%	382,760.18	5.37012%	352,898.03	5.16843%
SEP	209,619.21	2.86951%	385,644.76	5.38301%	378,699.83	4.84352%
OCT	273,222.41	3.58367%	405,991.53	5.40013%		
NOV	319,828.59	3.92142%	435,751.39	5.39059%		
DEC	354,139.61	4.20045%	449,888.54	5.38486%		
JAN	355,337.93	4.49404%	438,910.49	5.39439%		
FEB	412,898.39	4.58274%	484,124.71	5.38396%		
MAR	427,222.57	4.75372%	446,455.89	5.38816%		
APR	477,342.24	4.99640%	430,723.99	5.38957%		
MAY	453,947.14	5.12068%	394,121.86	5.40225%		
JUN	459,755.36	5.21110%	393,275.88	5.38211%		
TOTAL	4,031,272.24		5,055,408.65		1,094,058.71	



INTEREST INCOME DETAIL THROUGH PERIOD 03, SEPTEMBER FY 2025

GA FUND 1

PERIOD	FY23 INTEREST EARNED	FY23 INTEREST RATE	FY24 INTEREST EARNED	FY24 INTEREST RATE	FY25 INTEREST EARNED	FY25 INTEREST RATE
JUL	5,330.39	2.13404%	13,926.28	5.35630%	1,438.09	5.36410%
AUG	5,737.98	2.36949%	13,573.28	5.37012%	1,347.04	5.16842%
SEP	7,194.42	2.86951%	14,121.45	5.38301%	1,345.09	4.84352%
OCT	8,716.32	3.58367%	13,772.06	5.40013%		
NOV	9,884.76	3.92142%	14,269.04	5.39059%		
DEC	10,623.40	4.20045%	14,319.12	5.38486%		
JAN	10,302.61	4.49404%	13,480.39	5.39439%		
FEB	11,671.68	4.58274%	14,443.86	5.38396%		
MAR	11,762.19	4.75371%	10,237.09	5.38816%		
APR	12,824.68	4.99640%	1,425.46	5.38957%		
MAY	12,773.66	5.12068%	1,389.05	5.40224%		
JUN	13,489.04	5.21109%	1,436.35	5.38210%		
TOTAL	120,311.13		126,393.43		4,130.22	



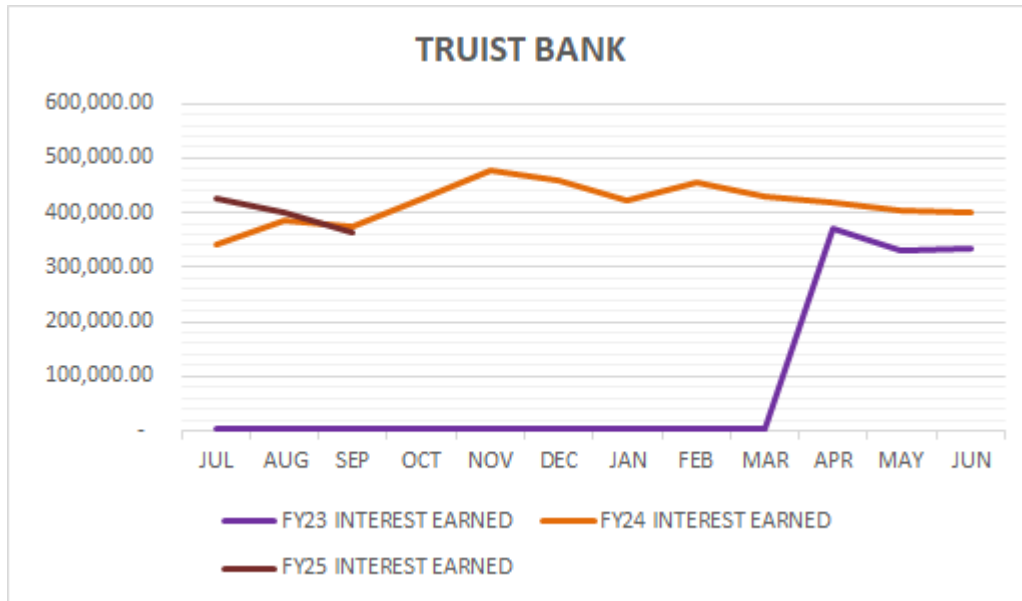


INTEREST INCOME DETAIL THROUGH PERIOD 03, SEPTEMBER FY 2025

*NOTE: CDBG funds deposited into a trust account per CDBG guidelines.

TRUIST BANK

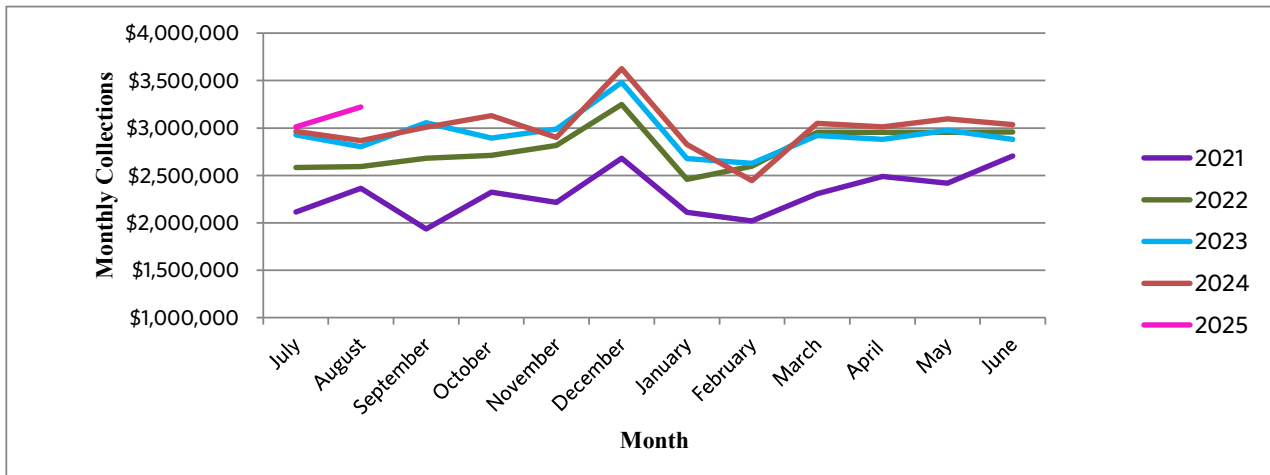
PERIOD	FY23 INTEREST EARNED	FY23 INTEREST RATE	FY24 INTEREST EARNED	FY24 INTEREST RATE	FY25 INTEREST EARNED	FY25 INTEREST RATE
JUL	2,269.13	4.000%	340,351.25	4.200%	426,370.18	4.400%
AUG	2,642.29	4.000%	385,949.46	4.400%	401,261.21	4.400%
SEP	2,361.03	4.000%	374,191.92	4.400%	364,150.34	4.000%
OCT	2,189.94	4.000%	425,262.04	4.400%		
NOV	2,371.21	4.000%	479,275.55	4.400%		
DEC	2,825.65	4.000%	459,773.35	4.400%		
JAN	2,972.61	4.000%	423,113.71	4.400%		
FEB	2,537.22	4.000%	454,877.15	4.400%		
MAR	2,832.10	4.000%	428,924.12	4.400%		
APR	371,767.85	4.000%	417,268.74	4.400%		
MAY	331,366.09	4.000%	404,553.83	4.400%		
JUN	333,422.18	4.200%	401,332.49	4.400%		
TOTAL	1,059,557.30		4,994,873.61		1,191,781.73	



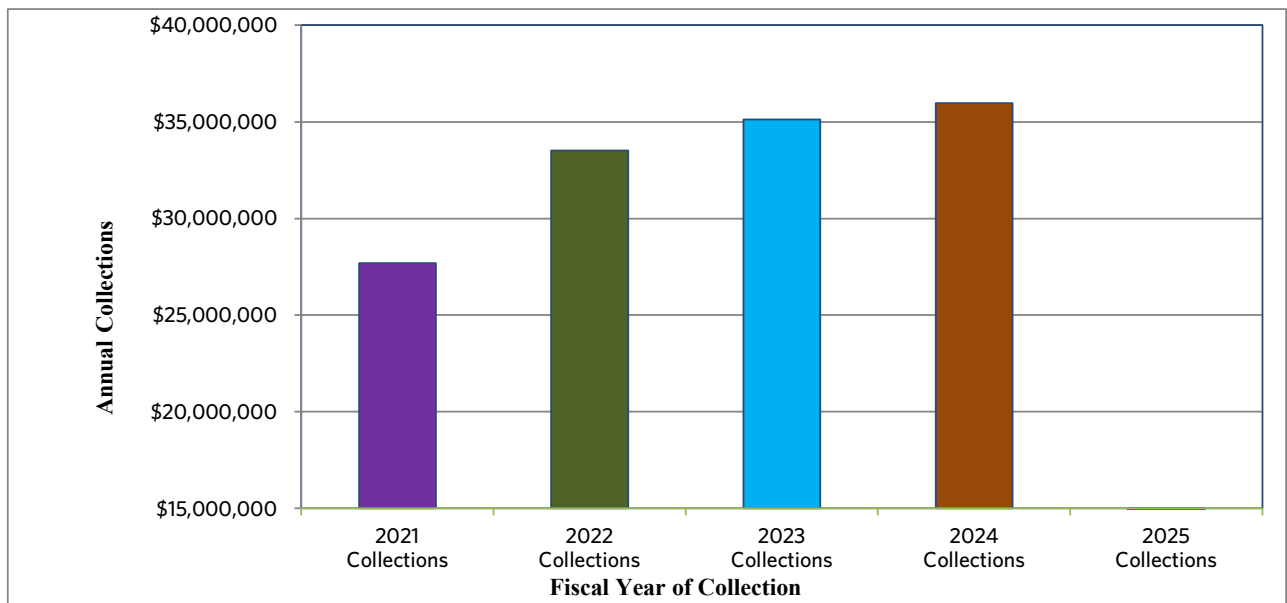
**LOCAL OPTION SALES TAX COLLECTIONS
THROUGH PERIOD 03, SEPTEMBER FY 2025**

Month	2021 Collections	2022 Collections	2023 Collections	2024 Collections	2025 Collections	% Change from Prior Year
July	\$2,112,938	\$2,582,424	\$2,927,024	\$2,963,801	\$3,013,186	1.67%
August	2,364,510	2,595,359	2,802,887	2,867,203	3,221,223	12.35%
September	1,934,144	2,681,668	3,057,481	3,008,588		
October	2,325,366	2,712,731	2,895,773	3,131,801		
November	2,214,592	2,817,297	2,987,710	2,899,993		
December	2,681,846	3,248,894	3,482,808	3,625,870		
January	2,111,802	2,457,273	2,678,782	2,828,302		
February	2,020,770	2,595,963	2,626,721	2,445,174		
March	2,308,276	2,953,513	2,920,265	3,048,084		
April	2,489,800	2,954,959	2,879,512	3,013,417		
May	2,417,257	2,956,023	2,976,133	3,098,338		
June	2,705,025	2,958,293	2,878,988	3,035,751		
	\$27,686,326	\$33,514,398	\$35,114,083	\$35,966,324	\$6,234,409	-82.67%

MONTHLY COLLECTIONS



ANNUAL COLLECTIONS



**GENERAL FUND REVENUES & EXPENDITURES
THROUGH PERIOD 03, SEPTEMBER FY 2025**

10/29/2024

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
100-0000-90-311100	CURRENT YEAR PROPERTY TAXES	-	49,999	44,500,000	0.11 %
100-0000-90-311310	MOTOR VEHICLE	4,875	8,722	20,000	43.61 %
100-0000-90-311315	MOTOR VEHICLE TAVT FEE	373,107	736,205	4,000,000	18.41 %
100-0000-90-311340	INTANGIBLES	58,027	106,055	450,000	23.57 %
100-0000-90-311600	REAL ESTATE TRANSFER TAX	54,288	76,676	250,000	30.67 %
100-0000-90-311710	ELECTRIC FRANCHISE TAX	-	-	6,500,000	- %
100-0000-90-311730	GAS FRANCHISE TAX	254,949	254,949	900,000	28.33 %
100-0000-90-311750	CABLE TV FRANCHISE TAX	-	-	1,100,000	- %
100-0000-90-311760	TELEPHONE FRANCHISE TAX	-	-	100,000	- %
100-0000-90-311790	SOLID WASTE FRANCHISE TAX	3,508	6,178	575,000	1.07 %
100-0000-90-313100	LOCAL OPTION SALES TAX	3,221,223	6,234,409	30,000,000	20.78 %
100-0000-90-314200	ALCOHOLIC BEVERAGE EXCISE	91,051	174,001	900,000	19.33 %
100-0000-90-314300	EXCISE MIXED DRINK TAX	59,646	115,015	600,000	19.17 %
100-0000-90-316100	BUSINESS & OCCUPATION TAX	53,191	413,311	10,000,000	4.13 %
100-0000-90-316110	BUSINESS AUDIT REVENUE	-	-	25,000	- %
100-0000-90-316200	INSURANCE PREMIUM TAX	-	-	9,000,000	- %
	TOTAL TAXES	4,173,864	8,175,519	108,920,000	7.51 %
100-0000-90-321100	ALCOHOLIC BEVERAGE LIC	900	8,500	650,000	1.31 %
100-0000-90-321910	OTHER LICENSES AND PERMITS	5,888	22,002	50,000	44.00 %
100-0000-60-322210	PLANNING/ZONING FEES	3,115	7,850	60,000	13.08 %
100-0000-60-322215	DEVELOPMENT REVIEW FEE	100	400	225,000	0.18 %
100-0000-60-323120	BUILDING PERMITS	206,960	530,987	1,500,000	35.40 %
100-0000-60-323130	PLUMBING PERMITS	3,130	5,305	2,500	212.20 %
100-0000-60-323140	ELECTRICAL PERMITS	2,845	6,343	4,000	158.58 %
100-0000-60-323160	HVAC PERMITS	19,035	25,600	10,000	256.00 %
100-0000-60-323190	UTILITY PERMITS	4,000	5,196	-	- %
100-0000-60-323920	BLDG REINSPECTION FEE	200	200	1,000	20.00 %
	TOTAL LICENSES & PERMITS	246,173	612,383	2,502,500	24.47 %
100-0000-60-341320	DEVELOPMENT IMPACT FEES	200	1,398	1,000	139.76 %
100-0000-30-342900	FALSE ALARM FEES	-	-	20,000	- %
100-0000-30-342910	OTHER PUBLIC SAFETY FEES	-	15,000	-	- %
100-0000-40-343300	STATE ROAD MAINTENANCE FEES	11,760	35,280	141,120	25.00 %
100-0000-10-346900	SPECIAL EVENT FEES	1,850	4,900	10,000	49.00 %
100-0000-50-347500	RECREATION PRG FEES-GYMNASTICS	5,000	15,000	60,000	25.00 %
100-0000-50-347501	RECREATION PRG FEES-ATHL LEIS	2,700	14,798	55,000	26.90 %
100-0000-50-347900	SSTC CONTRACT	12,500	25,000	150,000	16.67 %
100-0000-50-347905 PADD	PADDLE SHACK	3,700	7,223	-	- %
100-0000-50-347910	FACILITY RENTALS	9,037	45,479	150,000	30.32 %
	TOTAL CHARGES & FEES	46,746	164,077	587,120	27.95 %
100-0000-20-351170	MUNICIPAL COURT	172,241	573,415	2,000,000	28.67 %
	TOTAL FINES & FORFEITURES	172,241	573,415	2,000,000	28.67 %
100-0000-90-361000	INTEREST REVENUE	779,268	1,543,062	8,000,000	19.29 %
	TOTAL INVESTMENT INCOME	779,268	1,543,062	8,000,000	19.29 %
100-0000-90-349900	OTHER CHGS FOR SERVICES	7,194	13,911	55,000	25.29 %
100-0000-40-381000	RENTAL REVENUE	5,030	49,603	300,000	16.53 %
100-0000-90-389000	MISCELLANEOUS REVENUE	11,889	41,099	300,000	13.70 %
100-0000-60-389100	PERMIT TECHNOLOGY FEE	5,530	13,491	40,000	33.73 %
100-0000-90-389200	INSURANCE REIMBURSEMENTS	24,668	24,668	60,000	41.11 %
	TOTAL MISCELLANEOUS	54,311	142,772	755,000	18.91 %
100-0000-90-391275	TRANSFER IN FROM HOTEL MOTEL	149,220	295,680	1,499,400	19.72 %
100-0000-90-391280	TRANSFER IN FROM MVRET FUND	9,104	19,691	100,000	19.69 %
100-0000-90-391840	TRANSFER IN FROM DEV AUTH	-	-	386,000	- %
100-0000-90-392100	SALE OF ASSETS	29,300	37,795	-	- %
	TOTAL OTHER FINANCING SOURCES	187,624	353,165	1,985,400	17.79 %

**GENERAL FUND REVENUES & EXPENDITURES
THROUGH PERIOD 03, SEPTEMBER FY 2025**

10/29/2024

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
	TOTAL REVENUES	\$5,660,227	\$11,564,393	\$124,750,020	9.27 %

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
CITY COUNCIL EXPENDITURES					
100-1310-10-511100	REGULAR SALARIES	16,500	33,000	198,000	16.67 %
100-1310-10-512104	LIFE INSURANCE	95	286	1,300	21.99 %
100-1310-10-512200	SOCIAL SECURITY	889	1,777	12,300	14.45 %
100-1310-10-512300	MEDICARE	208	416	2,900	14.33 %
100-1310-10-512600	UNEMPLOYMENT TAX	-	-	500	- %
100-1310-10-512700	WORKERS' COMPENSATION	-	345	600	57.46 %
Salaries & Benefits		17,692	35,824	215,600	16.62 %
100-1310-10-523200	COMMUNICATIONS	222	915	4,800	19.07 %
100-1310-10-523500	TRAVEL	2,641	3,140	15,000	20.93 %
100-1310-10-523600	DUES & FEES	216	25,952	50,000	51.90 %
100-1310-10-523700	EDUCATION/TRAINING	-	8,474	13,000	65.19 %
100-1310-10-531100	GENERAL OPERATING SUPPLIES	-	-	1,810	- %
100-1310-10-531300	HOSPITALITY	-	638	9,050	7.05 %
Operations & Capital		3,079	39,119	93,660	41.77 %
TOTAL CITY COUNCIL		20,770	74,943	309,260	24.23 %

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
CITY MANAGER EXPENDITURES					
100-1320-10-511100	REGULAR SALARIES	69,133	171,347	1,105,200	15.50 %
100-1320-10-511110	BONUSES	-	-	60,000	- %
100-1320-10-512101	HEALTH INSURANCE	5,550	16,651	118,600	14.04 %
100-1320-10-512102	DISABILITY INSURANCE	279	819	5,800	14.11 %
100-1320-10-512103	DENTAL INSURANCE	271	813	6,000	13.54 %
100-1320-10-512104	LIFE INSURANCE	437	1,281	8,500	15.07 %
100-1320-10-512200	SOCIAL SECURITY	2,563	6,312	72,600	8.69 %
100-1320-10-512300	MEDICARE	969	2,402	17,000	14.13 %
100-1320-10-512401	RETIREMENT 401A	6,783	21,655	197,200	10.98 %
100-1320-10-512402	401A RETIREMENT-457 MATCH	2,451	7,410	55,500	13.35 %
100-1320-10-512600	UNEMPLOYMENT TAX	23	23	500	4.68 %
100-1320-10-512700	WORKERS' COMPENSATION	41	1,335	3,500	38.13 %
Salaries & Benefits		88,501	230,047	1,650,400	13.94 %
100-1320-10-523200	COMMUNICATIONS	212	599	4,000	14.96 %
100-1320-10-523400	PRINTING & BINDING	-	-	500	- %
100-1320-10-523500	TRAVEL	-	423	5,000	8.46 %
100-1320-10-523600	DUES & FEES	201	4,041	12,000	33.67 %
100-1320-10-523700	EDUCATION/TRAINING	500	500	6,500	7.69 %
100-1320-10-531100	GENERAL OPERATING SUPPLIES	345	4,617	5,360	86.15 %
100-1320-10-531300	HOSPITALITY	286	286	6,850	4.17 %
Operations & Capital		1,544	10,465	40,210	26.03 %
TOTAL CITY MANAGER		90,045	240,512	1,690,610	14.23 %

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
CITY CLERK EXPENDITURES					
100-1330-10-511100	REGULAR SALARIES	25,300	75,226	359,000	20.95 %
100-1330-10-511110	BONUSES	-	-	10,000	- %
100-1330-10-512101	HEALTH INSURANCE	5,233	12,563	47,100	26.67 %
100-1330-10-512102	DISABILITY INSURANCE	86	302	2,200	13.72 %
100-1330-10-512103	DENTAL INSURANCE	271	622	2,300	27.03 %
100-1330-10-512104	LIFE INSURANCE	141	494	3,000	16.45 %
100-1330-10-512200	SOCIAL SECURITY	1,488	3,406	23,100	14.75 %
100-1330-10-512300	MEDICARE	348	797	5,400	14.75 %
100-1330-10-512401	RETIREMENT 401A	2,420	6,420	43,100	14.90 %
100-1330-10-512402	401A RETIREMENT-457 MATCH	1,008	2,675	18,000	14.86 %
100-1330-10-512600	UNEMPLOYMENT TAX	25	25	500	5.06 %
100-1330-10-512700	WORKERS' COMPENSATION	-	772	1,500	51.43 %
Salaries & Benefits		36,320	103,301	515,200	20.05 %
100-1330-10-521300	TECHNICAL SERVICES	33,347	81,188	114,100	71.16 %
100-1330-10-523200	COMMUNICATIONS	140	402	2,500	16.09 %
100-1330-10-523300	ADVERTISING	-	-	2,200	- %
100-1330-10-523500	TRAVEL	182	182	8,800	2.07 %
100-1330-10-523600	DUES & FEES	671	1,329	4,000	33.22 %
100-1330-10-523700	EDUCATION/TRAINING	349	574	4,000	14.35 %
100-1330-10-531100	GENERAL OPERATING SUPPLIES	-	67	2,500	2.67 %
100-1330-10-531300	HOSPITALITY	-	199	1,300	15.28 %
Operations & Capital		34,689	83,941	139,400	60.22 %
TOTAL CITY CLERK		71,009	187,242	654,600	28.60 %

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
FINANCE EXPENDITURES					
100-1500-10-511100	REGULAR SALARIES	147,316	394,342	2,190,400	18.00 %
100-1500-10-511110	BONUSES	-	-	35,000	- %
100-1500-10-512101	HEALTH INSURANCE	15,998	48,110	225,300	21.35 %
100-1500-10-512102	DISABILITY INSURANCE	760	2,267	13,000	17.44 %
100-1500-10-512103	DENTAL INSURANCE	675	2,024	10,300	19.65 %
100-1500-10-512104	LIFE INSURANCE	1,224	3,653	17,600	20.75 %
100-1500-10-512200	SOCIAL SECURITY	8,953	23,964	138,800	17.27 %
100-1500-10-512300	MEDICARE	2,094	5,604	32,500	17.24 %
100-1500-10-512401	RETIREMENT 401A	17,206	45,423	262,900	17.28 %
100-1500-10-512402	401A RETIREMENT-457 MATCH	6,271	16,811	109,600	15.34 %
100-1500-10-512600	UNEMPLOYMENT TAX	-	-	2,000	- %
100-1500-10-512700	WORKERS' COMPENSATION	-	4,582	6,500	70.49 %
Salaries & Benefits		200,498	546,780	3,043,900	17.96 %
100-1500-10-521200	PROFESSIONAL SERVICES	185	1,030	285,000	0.36 %
100-1500-10-521210	PROF SVCS-AUDIT	-	9,000	80,000	11.25 %
100-1500-10-521300	TECHNICAL SERVICES	86	192,294	395,700	48.60 %
100-1500-10-522210	REP & MAINT-EQUIPMENT	-	-	1,000	- %
100-1500-10-523200	COMMUNICATIONS	255	765	4,600	16.63 %
100-1500-10-523300	ADVERTISING	-	5,880	9,600	61.25 %
100-1500-10-523400	PRINTING & BINDING	-	945	4,750	19.89 %
100-1500-10-523500	TRAVEL	-	-	5,000	- %
100-1500-10-523600	DUES & FEES	1,316	2,105	11,200	18.80 %
100-1500-10-523700	EDUCATION/TRAINING	369	369	10,000	3.69 %
100-1500-10-523900	CONTRACTUAL SERVICES	161	3,824	28,000	13.66 %
100-1500-10-523950	MERCHANT SVCS CHARGES	15	15	400	3.75 %
100-1500-10-531100	GENERAL OPERATING SUPPLIES	-	179	7,500	2.39 %
100-1500-10-531300	HOSPITALITY	98	98	2,000	4.91 %
100-1500-10-531750	UNIFORMS	-	-	2,730	- %
100-1500-10-542100	MACHINERY & EQUIPMENT	-	-	2,500	- %
100-1500-10-542400	COMPUTER EQUIPMENT	-	-	5,000	- %
Operations & Capital		2,485	216,505	854,980	25.32 %
TOTAL FINANCE		202,983	763,285	3,898,880	19.58 %

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
LEGAL SERVICES EXPENDITURES					
100-1530-10-511100	SALARIES	15,466	39,677	189,100	20.98 %
100-1530-10-511110	BONUSES	-	-	10,000	- %
100-1530-10-512101	HEALTH INSURANCE	2,439	7,317	30,500	23.99 %
100-1530-10-512102	DISABILITY INSURANCE	73	218	1,200	18.18 %
100-1530-10-512103	DENTAL INSURANCE	18	54	300	17.87 %
100-1530-10-512104	LIFE INSURANCE	119	357	1,600	22.34 %
100-1530-10-512200	SOCIAL SECURITY	928	2,378	12,500	19.02 %
100-1530-10-512300	MEDICARE	217	556	3,000	18.54 %
100-1530-10-512401	401A RETIREMENT	1,810	4,661	22,700	20.53 %
100-1530-10-512402	401A RETIREMENT-457 MATCH	754	1,942	9,500	20.44 %
100-1530-10-512600	UNEMPLOYMENT TAX	-	-	300	- %
100-1530-10-512700	WORKERS' COMPENSATION	-	382	1,000	38.18 %
Salaries & Benefits		21,823	57,542	281,700	20.43 %
100-1530-10-521250	PROF SVCS-LEGAL	29,336	118,162	700,000	16.88 %
100-1530-10-521255	PROF SVCS-LITIGATION	18,865	123,843	500,000	24.77 %
100-1530-10-523200	COMMUNICATIONS	81	242	4,100	5.91 %
100-1530-10-523500	TRAVEL	-	-	5,000	- %
100-1530-10-523600	DUES & FEES	-	186	1,400	13.32 %
100-1530-10-523700	EDUCATION/TRAINING	-	-	2,500	- %
100-1530-10-531100	GENERAL SUPPLIES & MATLS	752	1,126	1,500	75.08 %
100-1530-10-531300	HOSPITALITY	-	-	500	- %
100-1530-10-531750	UNIFORMS	-	437	1,000	43.70 %
Operations & Capital		49,034	243,997	1,216,000	20.07 %
TOTAL LEGAL SERVICES		70,857	301,539	1,497,700	20.13 %

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
INFORMATION SERVICES EXPENDITURES					
100-1535-10-511100	SALARIES	132,218	356,519	2,087,800	17.08 %
100-1535-10-511110	BONUSES	-	-	30,000	- %
100-1535-10-512101	HEALTH INSURANCE	16,530	54,179	311,300	17.40 %
100-1535-10-512102	DISABILITY INSURANCE	801	2,098	13,100	16.02 %
100-1535-10-512103	DENTAL INSURANCE	614	2,037	12,500	16.29 %
100-1535-10-512104	LIFE INSURANCE	1,311	3,434	18,900	18.17 %
100-1535-10-512200	SOCIAL SECURITY	7,841	21,150	132,200	16.00 %
100-1535-10-512300	MEDICARE	1,834	4,946	30,900	16.01 %
100-1535-10-512401	401A RETIREMENT	15,712	41,402	250,600	16.52 %
100-1535-10-512402	401A RETIREMENT-457 MATCH	6,265	16,556	104,400	15.86 %
100-1535-10-512600	UNEMPLOYMENT TAX	5	30	1,500	2.03 %
100-1535-10-512700	WORKERS' COMPENSATION	-	2,936	7,000	41.95 %
Salaries & Benefits		183,131	505,288	3,000,200	16.84 %
100-1535-10-521300	TECHNICAL SERVICES	33,713	550,410	927,400	59.35 %
100-1535-10-521310	TECHNICAL SERVICES-SECURITY	-	133,456	218,500	61.08 %
100-1535-10-522320	EQUIPMENT OPERATING LEASE	10,994	16,327	75,000	21.77 %
100-1535-10-523200	COMMUNICATIONS	795	2,513	10,900	23.05 %
100-1535-10-523500	TRAVEL	-	2,525	10,200	24.76 %
100-1535-10-523600	DUES & FEES	1,523	2,143	5,000	42.87 %
100-1535-10-523700	EDUCATION/TRAINING	151	12,434	28,000	44.41 %
100-1535-10-523900	CONTRACTUAL SERVICES	375	870	38,000	2.29 %
100-1535-10-531100	GENERAL SUPPLIES & MATLS	92	604	4,000	15.09 %
100-1535-10-531600	SMALL TOOLS & EQUIPMENT	162	600	10,000	6.00 %
100-1535-10-531750	UNIFORMS	-	-	2,000	- %
100-1535-10-542400	COMPUTER EQUIPMENT	-	-	10,000	- %
Operations & Capital		47,806	721,883	1,339,000	53.91 %
TOTAL INFORMATION SERVICES		230,937	1,227,171	4,339,200	28.28 %

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
HUMAN RESOURCES EXPENDITURES					
100-1540-10-511100	SALARIES	22,494	58,082	445,200	13.05 %
100-1540-10-511110	BONUSES	-	-	13,000	- %
100-1540-10-512101	HEALTH INSURANCE	5,072	18,807	90,300	20.83 %
100-1540-10-512102	DISABILITY INSURANCE	161	482	2,500	19.29 %
100-1540-10-512103	DENTAL INSURANCE	214	832	4,000	20.81 %
100-1540-10-512104	LIFE INSURANCE	263	789	3,500	22.54 %
100-1540-10-512200	SOCIAL SECURITY	1,350	3,485	28,600	12.18 %
100-1540-10-512300	MEDICARE	316	815	6,700	12.16 %
100-1540-10-512401	401A RETIREMENT	2,668	6,909	53,500	12.91 %
100-1540-10-512402	401A RETIREMENT-457 MATCH	453	1,157	22,300	5.19 %
100-1540-10-512600	UNEMPLOYMENT TAX	-	-	500	- %
100-1540-10-512700	WORKERS' COMPENSATION	-	503	1,000	50.33 %
Salaries & Benefits		32,991	91,862	671,100	13.69 %
100-1540-10-521200	PROFESSIONAL SERVICES	14,927	53,836	278,100	19.36 %
100-1540-10-523200	COMMUNICATIONS	117	481	1,700	28.27 %
100-1540-10-523300	ADVERTISING	-	199	2,000	9.95 %
100-1540-10-523500	TRAVEL	1,083	1,083	5,000	21.66 %
100-1540-10-523600	DUES & FEES	264	264	3,000	8.80 %
100-1540-10-523700	EDUCATION/TRAINING	-	894	56,000	1.60 %
100-1540-10-531100	GENERAL SUPPLIES & MATLS	68	100	3,000	3.32 %
100-1540-10-531300	HOSPITALITY	100	121	12,000	1.00 %
Operations & Capital		16,559	56,976	360,800	15.79 %
TOTAL HUMAN RESOURCES		49,551	148,838	1,031,900	14.42 %

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
FACILITIES MANAGEMENT EXPENDITURES					
100-1565-10-511100	SALARIES	90,843	247,199	1,486,100	16.63 %
100-1565-10-511110	BONUSES	-	-	35,000	- %
100-1565-10-512101	HEALTH INSURANCE	14,671	44,146	265,300	16.64 %
100-1565-10-512102	DISABILITY INSURANCE	482	1,426	9,700	14.70 %
100-1565-10-512103	DENTAL INSURANCE	598	1,795	11,900	15.09 %
100-1565-10-512104	LIFE INSURANCE	789	2,334	14,200	16.44 %
100-1565-10-512200	SOCIAL SECURITY	5,542	15,077	95,000	15.87 %
100-1565-10-512300	MEDICARE	1,296	3,526	22,200	15.88 %
100-1565-10-512401	401A RETIREMENT	10,868	29,611	178,400	16.60 %
100-1565-10-512402	401A RETIREMENT-457 MATCH	4,351	11,867	74,400	15.95 %
100-1565-10-512600	UNEMPLOYMENT TAX	-	-	1,500	- %
100-1565-10-512700	WORKERS' COMPENSATION	-	10,900	20,000	54.50 %
Salaries & Benefits		129,441	367,882	2,213,700	16.62 %
100-1565-10-521200	PROFESSIONAL SERVICES	2,938	10,828	214,700	5.04 %
100-1565-10-521300	TECHNICAL SERVICES	12,476	122,042	156,800	77.83 %
100-1565-10-522100	CLEANING SERVICES	27,639	77,748	445,300	17.46 %
100-1565-10-522110	GARBAGE DISPOSAL	9,237	25,606	96,400	26.56 %
100-1565-10-522210	REP & MAINT-EQUIPMENT	22,854	147,558	553,000	26.68 %
100-1565-10-522220	REP & MAINT-BUILDINGS	105,269	291,757	1,477,300	19.75 %
100-1565-10-522230	REP & MAINT-VEHICLES	-	-	5,000	- %
100-1565-10-522310	BUILDING OPERATING LEASE	32,393	97,179	391,700	24.81 %
100-1565-10-522320	EQUIPMENT OPERATING LEASE	165	54,269	260,500	20.83 %
100-1565-10-523200	COMMUNICATIONS	810	3,069	9,990	30.72 %
100-1565-10-523250	POSTAGE	1,142	5,005	29,000	17.26 %
100-1565-10-523700	EDUCATION/TRAINING	-	2,740	15,500	17.67 %
100-1565-10-523900	CONTRACTUAL SERVICES	26,720	84,967	334,900	25.37 %
100-1565-10-531100	GENERAL OPERATING SUPPLIES	9,075	30,585	143,000	21.39 %
100-1565-10-531210	WATER	430	55,589	390,000	14.25 %
100-1565-10-531220	NATURAL GAS	7,658	24,019	181,600	13.23 %
100-1565-10-531230	ELECTRICITY	65,469	226,481	956,700	23.67 %
100-1565-10-531600	SMALL TOOLS & EQUIPMENT	712	983	10,000	9.83 %
100-1565-10-531750	UNIFORMS	-	362	12,000	3.02 %
100-1565-10-541200	SITE IMPROVEMENTS	-	6,153	323,000	1.90 %
100-1565-10-542400	COMPUTER EQUIPMENT	-	-	5,000	- %
100-1565-10-579000	CONTINGENCIES	-	-	100,000	- %
Operations & Capital		324,988	1,266,941	6,111,390	20.73 %
TOTAL FACILITIES MANAGEMENT		454,429	1,634,824	8,325,090	19.64 %

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
COMMUNICATIONS EXPENDITURES					
100-1570-10-511100	SALARIES	65,231	163,997	971,000	16.89 %
100-1570-10-511110	BONUSES	-	-	20,000	- %
100-1570-10-512101	HEALTH INSURANCE	7,505	22,457	141,300	15.89 %
100-1570-10-512102	DISABILITY INSURANCE	437	923	5,600	16.49 %
100-1570-10-512103	DENTAL INSURANCE	382	1,146	7,300	15.70 %
100-1570-10-512104	LIFE INSURANCE	693	1,442	8,600	16.77 %
100-1570-10-512200	SOCIAL SECURITY	3,929	9,866	61,500	16.04 %
100-1570-10-512300	MEDICARE	919	2,307	14,400	16.02 %
100-1570-10-512401	401A RETIREMENT	5,729	14,962	115,800	12.92 %
100-1570-10-512402	401A RETIREMENT-457 MATCH	2,387	6,186	48,300	12.81 %
100-1570-10-512600	UNEMPLOYMENT TAX	22	29	800	3.57 %
100-1570-10-512700	WORKERS' COMPENSATION	-	1,601	3,500	45.73 %
Salaries & Benefits		87,234	224,915	1,398,100	16.09 %
100-1570-10-521200	PROF SERV - PUBLIC RELATIONS	8,529	28,041	121,000	23.17 %
100-1570-10-521201	PROF SVCS-GOVERNMENT SERVICES	53,085	159,255	640,000	24.88 %
100-1570-10-523200	COMMUNICATIONS	467	1,405	6,500	21.62 %
100-1570-10-523300	ADVERTISING	445	995	30,000	3.32 %
100-1570-10-523400	PRINTING & BINDING	178	178	8,000	2.22 %
100-1570-10-523500	TRAVEL	-	-	2,250	- %
100-1570-10-523600	DUES & FEES	163	292	2,500	11.68 %
100-1570-10-523700	EDUCATION/TRAINING	59	434	8,000	5.43 %
100-1570-10-523900	CONTRACTUAL SERVICES	805	20,278	68,860	29.45 %
100-1570-10-523905	WEBSITE ENHANCEMENTS	1,596	52,316	211,500	24.74 %
100-1570-10-531100	GENERAL SUPPLIES & MATLS	421	1,384	15,000	9.23 %
100-1570-10-531300	HOSPITALITY	350	536	5,000	10.73 %
100-1570-10-542400	COMPUTER EQUIPMENT	-	-	11,000	- %
100-1570-10-579000	CONTINGENCIES	-	-	50,000	- %
Operations & Capital		66,098	265,116	1,179,610	22.47 %
TOTAL COMMUNICATIONS		153,332	490,031	2,577,710	19.01 %

GL ACCOUNT	DESCRIPTION	SEPTEMBER 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	-	-	800	- %
100-1595-10-512500	TUITION REIMBURSEMENT	666	6,919	50,000	13.84 %
100-1595-10-512600	UNEMPLOYMENT TAX	-	-	200	- %
100-1595-10-512700	WORKERS' COMPENSATION	-	-	100	- %
Salaries & Benefits		666	6,919	104,200	6.64 %
100-1595-10-521200	PROFESSIONAL SERVICES	370	23,168	148,800	15.57 %
100-1595-10-521240	PROF SVCS-NON-PROFITS	37,083	123,750	765,000	16.18 %
100-1595-10-523100	PROPERTY & LIABILITY INS	5,184	1,786,202	1,957,600	91.24 %
100-1595-10-523200	COMMUNICATIONS	13,095	28,394	82,000	34.63 %
100-1595-10-531100	GENERAL SUPPLIES & MATLS	-	-	11,958	- %
100-1595-10-572000	PAYMENTS TO OTHER AGENCIES	-	-	400,000	- %
100-1595-10-579000	CONTINGENCIES	-	-	300,000	- %
100-1595-10-579010	CITY MANAGER CONTINGENCIES	6,985	6,985	150,000	4.66 %
Operations & Capital		62,717	1,968,499	3,815,358	51.59 %
TOTAL GENERAL ADMINISTRATION		63,383	1,975,418	3,919,558	50.40 %

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
MUNICIPAL COURT EXPENDITURES					
100-2650-20-511100	REGULAR SALARIES	56,512	157,603	838,000	18.81 %
100-2650-20-511110	BONUSES	-	-	20,000	- %
100-2650-20-512101	HEALTH INSURANCE	5,969	17,907	88,200	20.30 %
100-2650-20-512102	DISABILITY INSURANCE	370	953	4,900	19.44 %
100-2650-20-512103	DENTAL INSURANCE	254	762	4,300	17.71 %
100-2650-20-512104	LIFE INSURANCE	606	1,558	7,200	21.64 %
100-2650-20-512200	SOCIAL SECURITY	3,413	9,517	53,500	17.79 %
100-2650-20-512300	MEDICARE	798	2,226	12,600	17.66 %
100-2650-20-512401	RETIREMENT 401A	6,218	17,276	91,200	18.94 %
100-2650-20-512402	401A RETIREMENT-457 MATCH	2,575	6,070	38,000	15.97 %
100-2650-20-512600	UNEMPLOYMENT TAX	7	44	1,000	4.43 %
100-2650-20-512700	WORKERS' COMPENSATION	-	4,651	8,000	58.14 %
Salaries & Benefits		76,722	218,566	1,166,900	18.73 %
100-2650-20-521260	PROF SVCS-COURT	17,130	68,576	514,200	13.34 %
100-2650-20-521300	TECHNICAL SERVICES	348	27,514	56,000	49.13 %
100-2650-20-523200	COMMUNICATIONS	129	386	3,000	12.88 %
100-2650-20-523300	ADVERTISING	-	-	1,800	- %
100-2650-20-523400	PRINTING & BINDING	612	612	2,000	30.62 %
100-2650-20-523500	TRAVEL	820	820	7,000	11.72 %
100-2650-20-523600	DUES & FEES	-	-	1,000	- %
100-2650-20-523700	EDUCATION/TRAINING	259	1,174	8,000	14.68 %
100-2650-20-531100	GENERAL OPERATING SUPPLIES	-	-	3,200	- %
100-2650-20-531300	HOSPITALITY	-	36	1,500	2.37 %
100-2650-20-531600	SMALL TOOLS & EQUIPMENT	-	-	3,000	- %
Operations & Capital		19,299	99,119	600,700	16.50 %
TOTAL MUNICIPAL COURT		96,021	317,685	1,767,600	17.97 %

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
POLICE EXPENDITURES					
100-3210-30-511100	REGULAR SALARIES	1,227,965	3,236,011	15,996,200	20.23 %
100-3210-30-511110	BONUSES	11,000	32,000	565,000	5.66 %
100-3210-30-511200	PART-TIME/TEMP EMPLOYEES	38,736	101,818	593,000	17.17 %
100-3210-30-511300	OVERTIME	86,314	269,200	900,000	29.91 %
100-3210-30-512101	HEALTH INSURANCE	173,991	533,091	2,328,600	22.89 %
100-3210-30-512102	DISABILITY INSURANCE	6,084	20,053	97,600	20.55 %
100-3210-30-512103	DENTAL INSURANCE	7,801	24,116	109,900	21.94 %
100-3210-30-512104	LIFE INSURANCE	9,939	28,888	135,200	21.37 %
100-3210-30-512200	SOCIAL SECURITY	81,722	218,388	1,125,500	19.40 %
100-3210-30-512300	MEDICARE	19,204	51,166	263,200	19.44 %
100-3210-30-512401	RETIREMENT 401A	139,000	370,248	2,027,600	18.26 %
100-3210-30-512402	401A RETIREMENT-457 MATCH	58,396	155,076	844,900	18.35 %
100-3210-30-512600	UNEMPLOYMENT TAX	222	362	20,000	1.81 %
100-3210-30-512700	WORKERS' COMPENSATION	211	282,470	600,000	47.08 %
Salaries & Benefits		1,860,584	5,322,888	25,606,700	20.79 %
100-3210-30-521200	PROFESSIONAL SERVICES	3,903	35,946	152,700	23.54 %
100-3210-30-521270	JAIL SERVICES	60,155	171,175	435,000	39.35 %
100-3210-30-521275	INMATE MEDICAL SERVICES	51	3,529	150,000	2.35 %
100-3210-30-521300	TECHNICAL SERVICES	70,547	1,755,343	2,101,300	83.54 %
100-3210-30-522100	CLEANING SERVICES	7,008	21,024	84,100	25.00 %
100-3210-30-522110	GARBAGE DISPOSAL	214	646	2,700	23.91 %
100-3210-30-522210	REP & MAINT-EQUIPMENT	-	-	35,000	- %
100-3210-30-522220	REP & MAINT-BUILDINGS	779	1,917	15,000	12.78 %
100-3210-30-522230	REP & MAINT-VEHICLES	51,193	147,881	500,000	29.58 %
100-3210-30-522310	BUILDING OPERATING LEASE	69,418	207,859	827,300	25.12 %
100-3210-30-522320	EQUIPMENT OPERATING LEASE	236	236	1,000	23.56 %
100-3210-30-523200	COMMUNICATIONS	17,665	54,127	224,200	24.14 %
100-3210-30-523250	POSTAGE	-	643	2,000	32.14 %
100-3210-30-523300	ADVERTISING	7,200	7,200	31,000	23.23 %
100-3210-30-523400	PRINTING & BINDING	1,292	1,428	10,000	14.28 %
100-3210-30-523500	TRAVEL	5,571	17,704	70,300	25.18 %
100-3210-30-523600	DUES & FEES	391	2,306	19,000	12.14 %
100-3210-30-523700	EDUCATION/TRAINING	7,732	25,974	139,000	18.69 %
100-3210-30-523900	CONTRACTUAL SERVICES	-	-	7,500	- %
100-3210-30-523950	MERCHANT SVCS CHARGES	102	293	3,000	9.75 %
100-3210-30-531100	GENERAL OPERATING SUPPLIES	6,883	12,037	72,800	16.53 %
100-3210-30-531150	UNDERCOVER OPERATIONS	-	-	5,000	- %
100-3210-30-531210	WATER	33	866	4,300	20.14 %
100-3210-30-531220	NATURAL GAS	1,170	3,506	17,000	20.63 %
100-3210-30-531230	ELECTRICITY	6,944	23,527	67,000	35.11 %
100-3210-30-531300	HOSPITALITY	2,186	12,289	30,000	40.96 %
100-3210-30-531600	POLICE EQUIPMENT	15,557	37,963	274,900	13.81 %
100-3210-30-531750	UNIFORMS	8,975	45,652	225,300	20.26 %
100-3210-30-579000	CONTINGENCIES	-	-	100,000	- %
100-3210-30-581200	CAPITAL LEASE PRINCIPAL	-	-	360,000	- %
Operations & Capital		345,204	2,591,070	5,966,400	43.43 %
TOTAL POLICE		2,205,787	7,913,958	31,573,100	25.07 %

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
FIRE EXPENDITURES					
100-3510-30-511100	REGULAR SALARIES	775,856	2,078,567	10,191,200	20.40 %
100-3510-30-511110	BONUSES	-	-	300,000	- %
100-3510-30-511200	PART-TIME/TEMP EMPLOYEES	5,508	14,072	159,200	8.84 %
100-3510-30-511300	OVERTIME	43,764	128,061	540,000	23.72 %
100-3510-30-512101	HEALTH INSURANCE	170,352	504,978	2,270,300	22.24 %
100-3510-30-512102	DISABILITY INSURANCE	3,963	81,349	135,900	59.86 %
100-3510-30-512103	DENTAL INSURANCE	7,192	21,575	97,800	22.06 %
100-3510-30-512104	LIFE INSURANCE	6,444	18,395	86,600	21.24 %
100-3510-30-512200	SOCIAL SECURITY	48,592	130,807	697,700	18.75 %
100-3510-30-512300	MEDICARE	11,364	30,592	163,200	18.75 %
100-3510-30-512401	RETIREMENT 401A	91,164	243,096	1,287,800	18.88 %
100-3510-30-512402	401A RETIREMENT-457 MATCH	35,832	95,950	536,600	17.88 %
100-3510-30-512600	UNEMPLOYMENT TAX	24	81	10,000	0.81 %
100-3510-30-512700	WORKERS' COMPENSATION	813	128,700	300,000	42.90 %
Salaries & Benefits		1,200,867	3,476,224	16,776,300	20.72 %
100-3510-30-521200	PROFESSIONAL SERVICES	830	1,130	14,200	7.96 %
100-3510-30-521300	TECHNICAL SERVICES	-	88,327	213,400	41.39 %
100-3510-30-522210	REP & MAINT-EQUIPMENT	2,577	8,210	85,600	9.59 %
100-3510-30-522220	REP & MAINT-BUILDINGS	6,947	26,043	122,600	21.24 %
100-3510-30-522230	REP & MAINT-VEHICLES	32,337	117,937	315,000	37.44 %
100-3510-30-523200	COMMUNICATIONS	4,236	14,514	64,800	22.40 %
100-3510-30-523300	ADVERTISING	-	-	1,000	- %
100-3510-30-523400	PRINTING & BINDING	-	1,085	4,000	27.14 %
100-3510-30-523500	TRAVEL	1,601	9,071	50,000	18.14 %
100-3510-30-523600	DUES & FEES	2,475	3,071	13,000	23.62 %
100-3510-30-523700	EDUCATION/TRAINING	15,048	27,779	79,300	35.03 %
100-3510-30-523900	CONTRACTUAL SERVICES	6,121	39,229	204,700	19.16 %
100-3510-30-531100	GENERAL OPERATING SUPPLIES	8,237	37,119	114,400	32.45 %
100-3510-30-531160	EMS MEDICAL SUPPLIES	18,536	31,511	162,500	19.39 %
100-3510-30-531210	WATER	-	2,184	21,600	10.11 %
100-3510-30-531220	NATURAL GAS	944	2,902	25,000	11.61 %
100-3510-30-531230	ELECTRICITY	4,676	16,048	52,100	30.80 %
100-3510-30-531300	HOSPITALITY	330	893	23,300	3.83 %
100-3510-30-531600	SMALL TOOLS & EQUIPMENT	6,271	21,660	109,400	19.80 %
100-3510-30-531750	UNIFORMS	2,340	7,727	141,500	5.46 %
100-3510-30-541200	SITE IMPROVEMENTS	7,013	9,253	88,000	10.51 %
100-3510-30-579000	CONTINGENCIES	-	-	50,000	- %
100-3510-30-581200	CAPITAL LEASE PRINCIPAL	-	-	1,653,500	- %
100-3510-30-582200	CAPITAL LEASE INTEREST	-	-	44,100	- %
Operations & Capital		120,517	465,693	3,653,000	12.75 %
TOTAL FIRE		1,321,383	3,941,916	20,429,300	19.30 %

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
EMERGENCY MANAGEMENT EXPENDITURES					
100-3810-30-511100	SALARIES	9,361	24,739	121,100	20.43 %
100-3810-30-511110	BONUSES	-	-	5,000	- %
100-3810-30-512101	HEALTH INSURANCE	-	-	8,400	- %
100-3810-30-512102	DISABILITY INSURANCE	47	140	500	27.93 %
100-3810-30-512103	DENTAL INSURANCE	-	-	300	- %
100-3810-30-512104	LIFE INSURANCE	76	229	700	32.67 %
100-3810-30-512200	SOCIAL SECURITY	582	1,539	7,900	19.48 %
100-3810-30-512300	MEDICARE	136	360	1,900	18.94 %
100-3810-30-512401	401A RETIREMENT	1,123	2,969	14,600	20.33 %
100-3810-30-512402	401A RETIREMENT-457 MATCH	468	1,237	6,100	20.28 %
100-3810-30-512600	UNEMPLOYMENT TAX	-	-	100	- %
100-3810-30-512700	WORKERS' COMPENSATION	-	183	400	45.71 %
Salaries & Benefits		11,793	31,395	167,000	18.80 %
100-3810-30-521200	PROFESSIONAL SERVICES	57,648	172,925	696,000	24.85 %
100-3810-30-521300	TECHNICAL SERVICES	-	8,133	13,800	58.94 %
100-3810-30-522210	REP & MAINT-EQUIPMENT	4,554	4,726	5,000	94.52 %
100-3810-30-523200	COMMUNICATIONS	292	866	5,300	16.35 %
100-3810-30-523500	TRAVEL	-	-	5,500	- %
100-3810-30-523700	EDUCATION/TRAINING	-	-	1,450	- %
100-3810-30-531100	GENERAL SUPPLIES & MATLS	-	2,840	15,000	18.93 %
100-3810-30-531102	EMERGENCY EVENT RESPONSE	-	-	98,500	- %
100-3810-30-531102 HELEN	PROGRAM SUPPLIES	104,361	104,361	-	- %
100-3810-30-531600	SMALL TOOLS & EQUIPMENT	1,810	6,173	10,000	61.73 %
100-3810-30-572000	PAYMENTS TO OTHER AGENCIES	-	325,396	929,800	35.00 %
100-3810-30-579000	CONTINGENCY	-	-	50,000	- %
Operations & Capital		168,664	625,421	1,830,350	34.17 %
TOTAL EMERGENCY MANAGEMENT		180,457	656,815	1,997,350	32.88 %

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
PUBLIC WORKS EXPENDITURES					
100-4100-40-511100	SALARIES	253,316	670,173	3,601,800	18.61 %
100-4100-40-511110	BONUSES	-	-	60,000	- %
100-4100-40-511300	OVERTIME	1,772	8,170	40,000	20.43 %
100-4100-40-512101	HEALTH INSURANCE	33,712	106,255	657,500	16.16 %
100-4100-40-512102	DISABILITY INSURANCE	1,249	3,717	28,100	13.23 %
100-4100-40-512103	DENTAL INSURANCE	1,446	4,481	27,000	16.60 %
100-4100-40-512104	LIFE INSURANCE	1,904	5,667	37,600	15.07 %
100-4100-40-512200	SOCIAL SECURITY	15,396	40,918	230,900	17.72 %
100-4100-40-512300	MEDICARE	3,601	9,570	54,000	17.72 %
100-4100-40-512401	401A RETIREMENT	28,776	76,809	437,100	17.57 %
100-4100-40-512402	401A RETIREMENT-457 MATCH	11,862	31,661	182,100	17.39 %
100-4100-40-512600	UNEMPLOYMENT TAX	35	52	4,000	1.31 %
100-4100-40-512700	WORKERS' COMPENSATION	-	37,265	95,000	39.23 %
Salaries & Benefits		353,068	994,739	5,455,100	18.24 %
100-4100-40-521200	PROFESSIONAL SERVICES	-	12,330	85,000	14.51 %
100-4100-40-521300	TECHNICAL SERVICES	-	146,350	602,500	24.29 %
100-4100-40-522230	REP & MAINT-VEHICLES	765	2,815	18,000	15.64 %
100-4100-40-522240	STREETLIGHT MAINTENANCE	29,690	32,996	125,000	26.40 %
100-4100-40-522260	GUARDRAIL MAINTENANCE	-	-	50,000	- %
100-4100-40-522270	SIDEWALK MAINTENANCE	-	-	75,000	- %
100-4100-40-522280	FIBER MAINTENANCE	-	-	100,000	- %
100-4100-40-522290	TRAFFIC POLE MAINTENANCE	-	-	100,000	- %
100-4100-40-523200	COMMUNICATIONS	2,428	8,803	44,444	19.81 %
100-4100-40-523500	TRAVEL	20	1,411	17,500	8.06 %
100-4100-40-523600	DUES & FEES	64	195	10,000	1.95 %
100-4100-40-523700	EDUCATION/TRAINING	1,601	6,561	30,000	21.87 %
100-4100-40-523900	CONTRACTUAL SERVICES	234,031	1,008,989	5,363,185	18.81 %
100-4100-40-523900 REMVL	CONTRACTUAL SERVICES	11,570	98,960	350,000	28.27 %
100-4100-40-531100	GENERAL OPERATING SUPPLIES	948	5,290	58,000	9.12 %
100-4100-40-531235	STREET LIGHTS	177,467	532,705	1,800,000	29.59 %
100-4100-40-531600	SMALL TOOLS & EQUIPMENT	639	6,839	41,000	16.68 %
100-4100-40-531700 COMMU	MATERIALS--COMMUNITY APPEAR	-	-	5,000	- %
100-4100-40-531700 SIGNA	MATERIALS--TRAFFIC SIGNAL MAIN	4,040	9,922	200,000	4.96 %
100-4100-40-531700 STORM	MATERIALS--STORMWATER MAINT	452	4,808	33,000	14.57 %
100-4100-40-531700 STREE	MATERIALS--STREET MAINT	15,715	51,989	280,000	18.57 %
100-4100-40-531700 TCALM	OTHER SUPPLIES	-	12,916	15,000	86.11 %
100-4100-40-531700 WASTE	MATERIALS--WASTE HAUL	-	26,909	90,000	29.90 %
100-4100-40-531750	UNIFORMS	524	686	8,400	8.17 %
100-4100-40-542100	MACHINERY & EQUIPMENT	-	59,289	25,000	237.16 %
100-4100-40-579000	CONTINGENCIES	-	-	200,000	- %
Operations & Capital		479,952	2,030,764	9,726,029	20.88 %
TOTAL PUBLIC WORKS		833,020	3,025,503	15,181,129	19.93 %

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
FLEET MANAGEMENT EXPENDITURES					
100-4900-10-511100	SALARIES	12,328	32,083	159,900	20.06 %
100-4900-10-511110	BONUSES	-	-	4,000	- %
100-4900-10-512101	HEALTH INSURANCE	649	1,946	8,400	23.17 %
100-4900-10-512102	DISABILITY INSURANCE	39	116	1,000	11.63 %
100-4900-10-512103	DENTAL INSURANCE	28	83	400	20.81 %
100-4900-10-512104	LIFE INSURANCE	64	191	900	21.18 %
100-4900-10-512200	SOCIAL SECURITY	744	1,935	10,300	18.79 %
100-4900-10-512300	MEDICARE	174	453	2,400	18.86 %
100-4900-10-512401	401A RETIREMENT	1,189	2,727	19,200	14.20 %
100-4900-10-512402	401A RETIREMENT-457 MATCH	496	1,136	8,000	14.20 %
100-4900-10-512600	UNEMPLOYMENT TAX	-	20	300	6.62 %
100-4900-10-512700	WORKERS' COMPENSATION	-	214	500	42.85 %
Salaries & Benefits		15,710	40,904	215,300	19.00 %
100-4900-10-521200	PROFESSIONAL SERVICES	5,467	17,246	90,000	19.16 %
100-4900-10-521300	TECHNICAL SERVICES	-	24,192	25,000	96.77 %
100-4900-10-523200	COMMUNICATIONS	126	379	1,000	37.87 %
100-4900-10-523700	EDUCATION/TRAINING	-	-	3,000	- %
100-4900-10-531100	GENERAL SUPPLIES & MATLS	995	1,576	15,000	10.50 %
100-4900-10-531270	GASOLINE	55,771	216,055	900,000	24.01 %
100-4900-10-531750	UNIFORMS	605	605	2,500	24.18 %
100-4900-10-542100	MACHINERY & EQUIPMENT	-	-	10,000	- %
Operations & Capital		62,964	260,051	1,046,500	24.85 %
TOTAL FLEET MANAGEMENT		78,674	300,955	1,261,800	23.85 %

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
PARKS & RECREATION EXPENDITURES					
100-6110-50-511100	SALARIES	77,209	204,413	1,079,700	18.93 %
100-6110-50-511110	BONUSES	-	-	30,000	- %
100-6110-50-511201	PT/TEMP EMPLOYEES - ATHLETICS	20,218	72,705	237,000	30.68 %
100-6110-50-511202	PT/TEMP EMPLOYEES - PARK	10,706	31,589	140,000	22.56 %
100-6110-50-511203	PT/TEMP EMPLOYEES-LEISURE	4,756	22,623	60,000	37.70 %
100-6110-50-512101	HEALTH INSURANCE	11,779	35,338	192,200	18.39 %
100-6110-50-512102	DISABILITY INSURANCE	381	1,143	6,800	16.81 %
100-6110-50-512103	DENTAL INSURANCE	408	1,223	7,400	16.52 %
100-6110-50-512104	LIFE INSURANCE	597	1,790	10,200	17.55 %
100-6110-50-512200	SOCIAL SECURITY	6,852	20,157	96,400	20.91 %
100-6110-50-512300	MEDICARE	1,602	4,714	22,600	20.86 %
100-6110-50-512401	401A RETIREMENT	8,989	23,361	129,600	18.03 %
100-6110-50-512402	401A RETIREMENT-457 MATCH	3,746	9,734	54,000	18.03 %
100-6110-50-512600	UNEMPLOYMENT TAX	58	331	3,000	11.05 %
100-6110-50-512700	WORKERS' COMPENSATION	-	15,704	35,000	44.87 %
Salaries & Benefits		147,300	444,825	2,103,900	21.14 %
100-6110-50-521300	TECHNICAL SERVICES	-	17,770	40,600	43.77 %
100-6110-50-522100	CLEANING SERVICES	12,460	37,654	155,000	24.29 %
100-6110-50-522220	REP & MAINT-BUILDINGS	61	18,957	50,000	37.91 %
100-6110-50-522230	REP & MAINT-VEHICLES	7,318	11,036	10,000	110.36 %
100-6110-50-522240	REP & MAINT-PARKS	96,519	177,302	600,000	29.55 %
100-6110-50-523200	COMMUNICATIONS	1,147	3,810	17,000	22.41 %
100-6110-50-523300	ADVERTISING	106	2,730	25,000	10.92 %
100-6110-50-523500	TRAVEL	-	174	6,000	2.90 %
100-6110-50-523600	DUES & FEES	-	269	4,000	6.73 %
100-6110-50-523700	EDUCATION/TRAINING	30	1,840	8,000	23.00 %
100-6110-50-523900	CONTRACTUAL SERVICES	52,796	191,693	1,099,500	17.43 %
100-6110-50-523950	MERCHANT SVCS CHARGES	766	4,560	16,000	28.50 %
100-6110-50-531100	GENERAL OPERATING SUPPLIES	105	246	6,000	4.10 %
100-6110-50-531102	PROGRAM SUPPLIES	16,794	51,465	249,700	20.61 %
100-6110-50-531210	WATER	392	3,729	50,000	7.46 %
100-6110-50-531220	NATURAL GAS	1,002	3,128	13,500	23.17 %
100-6110-50-531230	ELECTRICITY	14,096	45,531	162,245	28.06 %
100-6110-50-531300	HOSPITALITY	-	435	2,500	17.42 %
100-6110-50-531600	SMALL TOOLS & EQUIPMENT	5,323	41,713	50,000	83.43 %
100-6110-50-531700	OTHER SUPPLIES	180	4,531	14,000	32.37 %
100-6110-50-531750	UNIFORMS	262	1,018	5,000	20.37 %
100-6110-50-541200	SITE IMPROVEMENTS	-	13,225	30,000	44.08 %
100-6110-50-579000	CONTINGENCIES	-	-	50,000	- %
Operations & Capital		209,356	632,817	2,664,045	23.75 %
TOTAL PARKS & RECREATION		356,657	1,077,641	4,767,945	22.60 %

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
COMMUNITY DEVELOPMENT EXPENDITURES					
100-7450-60-511100	SALARIES	297,183	785,433	3,930,100	19.99 %
100-7450-60-511110	BONUSES	-	-	70,000	- %
100-7450-60-511200	PT/TEMP EMPLOYEES	2,558	7,285	48,500	15.02 %
100-7450-60-512101	HEALTH INSURANCE	48,037	144,111	633,500	22.75 %
100-7450-60-512102	DISABILITY INSURANCE	1,484	4,388	23,800	18.44 %
100-7450-60-512103	DENTAL INSURANCE	1,793	5,380	23,100	23.29 %
100-7450-60-512104	LIFE INSURANCE	2,300	6,800	32,100	21.18 %
100-7450-60-512200	SOCIAL SECURITY	18,104	47,890	252,500	18.97 %
100-7450-60-512300	MEDICARE	4,234	11,200	59,100	18.95 %
100-7450-60-512401	401A RETIREMENT	35,658	94,192	471,700	19.97 %
100-7450-60-512402	401A RETIREMENT-457 MATCH	13,806	36,447	196,600	18.54 %
100-7450-60-512600	UNEMPLOYMENT TAX	-	-	3,000	- %
100-7450-60-512700	WORKERS' COMPENSATION	-	17,947	35,000	51.28 %
Salaries & Benefits		425,158	1,161,072	5,779,000	20.09 %
100-7450-60-521300	TECHNICAL SERVICES	3,723	163,103	211,100	77.26 %
100-7450-60-522230	REP & MAINT-VEHICLES	1,688	4,664	15,000	31.09 %
100-7450-60-523200	COMMUNICATIONS	1,949	6,681	30,250	22.09 %
100-7450-60-523300	ADVERTISING	240	3,165	20,000	15.83 %
100-7450-60-523500	TRAVEL	4,904	8,993	27,100	33.18 %
100-7450-60-523600	DUES & FEES	567	2,994	9,000	33.27 %
100-7450-60-523700	EDUCATION/TRAINING	2,015	13,232	39,000	33.93 %
100-7450-60-523900	CONTRACTUAL SERVICES	16,303	65,899	150,000	43.93 %
100-7450-60-531100	GENERAL OPERATING SUPPLIES	97	1,202	16,000	7.52 %
100-7450-60-531300	HOSPITALITY	355	1,824	14,500	12.58 %
100-7450-60-531600	SMALL TOOLS & EQUIPMENT	-	-	4,000	- %
100-7450-60-531750	UNIFORMS	13	404	12,000	3.37 %
100-7450-60-542300	FURNITURE & FIXTURES	-	-	39,000	- %
100-7450-60-579000	CONTINGENCIES	-	-	25,000	- %
Operations & Capital		31,853	272,161	611,950	44.47 %
TOTAL COMMUNITY DEVELOPMENT		457,011	1,433,233	6,390,950	22.43 %

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
ECONOMIC DEVELOPMENT EXPENDITURES					
100-7520-60-511100	SALARIES	-	-	126,700	- %
100-7520-60-511110	BONUSES	-	-	5,000	- %
100-7520-60-512101	HEALTH INSURANCE	-	-	57,800	- %
100-7520-60-512102	DISABILITY INSURANCE	-	-	2,000	- %
100-7520-60-512103	DENTAL INSURANCE	-	-	2,700	- %
100-7520-60-512104	LIFE INSURANCE	-	-	3,500	- %
100-7520-60-512200	SOCIAL SECURITY	-	-	18,900	- %
100-7520-60-512300	MEDICARE	-	-	4,500	- %
100-7520-60-512401	401A RETIREMENT	-	-	35,800	- %
100-7520-60-512402	401A RETIREMENT-457 MATCH	-	-	14,900	- %
100-7520-60-512600	UNEMPLOYMENT TAX	-	-	100	- %
100-7520-60-512700	WORKERS' COMPENSATION	-	630	1,500	42.03 %
Salaries & Benefits		-	630	273,400	0.23 %
100-7520-60-521200	PROFESSIONAL SERVICES	14,250	21,375	171,000	12.50 %
100-7520-60-521205	PROF SVCS-OTHER	-	-	60,000	- %
100-7520-60-521300	TECHNICAL SERVICES	-	11,664	69,300	16.83 %
100-7520-60-523200	COMMUNICATIONS	40	106	1,200	8.80 %
100-7520-60-523300	ADVERTISING	-	-	37,300	- %
100-7520-60-523500	TRAVEL	-	-	3,000	- %
100-7520-60-523600	DUES & FEES	-	139	3,500	3.97 %
100-7520-60-523700	EDUCATION/TRAINING	-	-	6,700	- %
100-7520-60-531100	GENERAL SUPPLIES & MATLS	56	56	-	- %
100-7520-60-531300	HOSPITALITY	913	1,773	27,000	6.57 %
Operations & Capital		15,260	35,112	379,000	9.26 %
TOTAL ECONOMIC DEVELOPMENT		15,260	35,743	652,400	5.48 %

**GENERAL FUND REVENUES & EXPENDITURES
THROUGH PERIOD 03, SEPTEMBER FY 2025**

10/29/2024

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
TRANSFERS EXPENDITURES					
100-9000-90-581300	NOTE PRINCIPAL	18,050	54,075	217,651	24.84 %
100-9000-90-582300	NOTE INTEREST EXPENSE	1,561	4,758	17,678	26.91 %
100-9000-90-611220	TRANSFER OUT TO TREE FUND	-	-	60,000	- %
100-9000-90-611351	TRANSFER OUT TO CAPITAL PROJEC	1,924,700	5,774,100	23,096,400	25.00 %
100-9000-90-611352	TRANSFER OUT TO FLEET	147,500	442,500	1,770,000	25.00 %
100-9000-90-611360	TRANSFER OUT TO FAC AUTH	-	-	13,376,133	- %
100-9000-90-611561	XFER OUT TO STORMWATER	354,167	1,062,500	4,250,000	25.00 %
Operations & Capital		2,445,977	7,337,932	42,787,862	17.15 %
	TOTAL TRANSFERS	2,445,977	7,337,932	42,787,862	17.15 %
	TOTAL EXPENDITURES	\$9,397,545	\$33,085,186	\$155,053,944	21.34 %
GENERAL FUND - 100		(\$3,737,318)	(\$21,520,793)	(\$30,303,924)	71.02 %

**CONFISCATED ASSET FUND REVENUES & EXPENDITURES
THROUGH PERIOD 03, SEPTEMBER FY 2025**

10/29/2024

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
210-0000-30-351320	STATE SEIZED FUNDS REV	-	-	5,000	- %
210-0000-30-351325	FEDERAL SEIZED FUNDS REV	25,138	35,494	100,000	35.49 %
	TOTAL FINES & FORFEITURES	25,138	35,494	105,000	33.80 %
	TOTAL REVENUES	\$25,138	\$35,494	\$105,000	33.80 %
POLICE EXPENDITURES					
210-3210-30-521200	PROFESSIONAL SERVICES	-	-	5,000	- %
210-3210-30-523700	EDUCATION/TRAINING	-	-	15,000	- %
210-3210-30-531600	SMALL TOOLS & EQUIPMENT	6,000	6,000	10,000	60.00 %
210-3210-30-531750	UNIFORMS	-	-	5,000	- %
	TOTAL POLICE	6,000	6,000	35,000	17.14 %
	TOTAL EXPENDITURES	\$6,000	\$6,000	\$35,000	17.14 %
CONFISCATED ASSET FUND - 210		\$19,138	\$29,494	\$70,000	42.13 %

**OPIOID SETTLEMENT PAYMENT FUND REVENUES & EXPENDITURES
THROUGH PERIOD 03, SEPTEMBER FY 2025**

10/29/2024

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
213-0000-30-351920	OPIOID SETTLEMENT PAYMENTS	13,201	41,216	150,000	27.48 %
	TOTAL FINES & FORFEITURES	13,201	41,216	150,000	27.48 %
	TOTAL REVENUES	\$13,201	\$41,216	\$150,000	27.48 %
OPIOID SETTLEMENT OPER EXPENSES EXPENDITURES					
213-3100-30-523400	PRINTING & BINDING	12	12	-	- %
213-3100-30-531160	EMS MEDICAL SUPPLIES	-	2,445	-	- %
213-3100-30-531300	HOSPITALITY	-	-	150,000	- %
	TOTAL OPIOID SETTLEMENT OPER EXPENS	12	2,457	150,000	1.64 %
	TOTAL EXPENDITURES	\$12	\$2,457	\$150,000	1.64 %
OPIOID SETTLEMENT PAYMENT FUND - 213		\$13,189	\$38,758	\$-	- %

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
215-0000-30-342500	ALL REVENUE	327,213	327,213	3,500,000	9.35 %
	TOTAL CHARGES & FEES	327,213	327,213	3,500,000	9.35 %
	TOTAL REVENUES	\$327,213	\$327,213	\$3,500,000	9.35 %
EMERGENCY MANAGEMENT EXPENDITURES					
215-3810-30-572000	PAYMENTS TO OTHER AGENCIES	327,213	327,213	3,500,000	9.35 %
	TOTAL EMERGENCY MANAGEMENT	327,213	327,213	3,500,000	9.35 %
	TOTAL EXPENDITURES	\$327,213	\$327,213	\$3,500,000	9.35 %
E911 FUND - 215		\$-	\$-	\$-	- %

**TREE FUND REVENUES & EXPENDITURES
THROUGH PERIOD 03, SEPTEMBER FY 2025**

10/29/2024

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
220-0000-50-341320	DEVELOPMENT IMPACT FEES	94,107	355,315	150,000	236.88 %
	TOTAL CHARGES & FEES	94,107	355,315	150,000	236.88 %
220-0000-90-391100	TRANSFER IN FROM GENERAL FUND	-	-	60,000	- %
	TOTAL OTHER FINANCING SOURCES	-	-	60,000	- %
	TOTAL REVENUES	\$94,107	\$355,315	\$210,000	169.20 %
TREE FUND EXPENSE EXPENDITURES					
220-6240-00-511100	SALARIES	6,578	17,385	85,500	20.33 %
220-6240-00-511110	BONUSES	-	-	40,000	- %
220-6240-00-512101	HEALTH INSURANCE	529	1,586	6,803	23.32 %
220-6240-00-512102	DISABILITY INSURANCE	33	98	470	20.89 %
220-6240-00-512103	DENTAL INSURANCE	18	54	230	23.31 %
220-6240-00-512104	LIFE INSURANCE	53	160	650	24.67 %
220-6240-00-512200	SOCIAL SECURITY	398	1,052	5,301	19.85 %
220-6240-00-512300	MEDICARE	93	246	1,240	19.85 %
220-6240-00-512401	401A RETIREMENT	789	2,086	10,260	20.33 %
220-6240-00-512402	401A RETIREMENT-457 MATCH	197	522	4,275	12.20 %
220-6240-00-512600	UNEMPLOYMENT TAX	-	-	60	- %
220-6240-00-512700	WORKERS' COMPENSATION	579	693	400	173.27 %
	TOTAL TREE FUND EXPENSE	9,268	23,883	155,189	15.39 %
TRANSFERS OUT EXPENDITURES					
220-9000-90-611351	TRANSFER TO CAPITAL PROJECTS	-	-	590,000	- %
	TOTAL TRANSFERS OUT	-	-	590,000	- %
	TOTAL EXPENDITURES	\$9,268	\$23,883	\$745,189	3.20 %
TREE FUND - 220		\$84,839	\$331,432	(\$535,189)	(61.93%)

**IMPACT FEE FUND REVENUES & EXPENDITURES
THROUGH PERIOD 03, SEPTEMBER FY 2025**

10/29/2024

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
225-0000-60-341320 PARKS	IMPACT FEES - PARKS	4,544	31,806	20,481	155.29 %
225-0000-60-341320 PUBSA	IMPACT FEES - PUBLIC SAFETY	445	3,114	2,004	155.37 %
225-0000-60-341320 TRANS	IMPACT FEES - TRANSPORTATION	1,667	11,667	7,515	155.25 %
	TOTAL CHARGES & FEES	6,655	46,586	30,000	155.29 %
	TOTAL REVENUES	\$6,655	\$46,586	\$30,000	155.29 %
IMPFFEE/COMMDEV ADMIN COSTS EXPENDITURES					
225-7450-60-521200	PROFESSIONAL SERVICES	-	-	10,000	- %
	TOTAL IMPFFEE/COMMDEV ADMIN COSTS	-	-	10,000	- %
TRANSFERS EXPENDITURES					
225-0000-90-611351 PARKS	TRANSFER TO CAPITAL PROJECTS	-	-	10,000	- %
225-0000-90-611351 TRANS	TRANSFER TO CAPITAL PROJECTS	-	-	10,000	- %
	TOTAL TRANSFERS	-	-	20,000	- %
	TOTAL EXPENDITURES	\$-	\$-	\$30,000	- %
IMPACT FEE FUND - 225		\$6,655	\$46,586	\$-	- %

**MULTIPLE GRANT FUND REVENUES & EXPENDITURES
THROUGH PERIOD 03, SEPTEMBER FY 2025**

10/29/2024

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
240-0000-30-331100 BYR23	FEDERAL MATCHING GRANTS	-	-	17,029	- %
240-0000-30-331100 CVRGE	FEDERAL MATCHING GRANTS	-	-	151,581	- %
240-0000-30-331100 CVRGS	FEDERAL MATCHING GRANTS	-	-	290,799	- %
	TOTAL OTHER REVENUES	-	-	459,409	- %
	TOTAL REVENUES	\$-	\$-	\$459,409	- %
POLICE EXPENDITURES					
240-3210-30-511100 CVRGS	SALARIES	15,969	42,243	201,234	20.99 %
240-3210-30-511300 CVRGS	OVERTIME	-	-	14,554	- %
240-3210-30-512101 CVRGS	HEALTH INSURANCE	115	260	21,689	1.20 %
240-3210-30-512200 CVRGS	SOCIAL SECURITY	954	2,523	13,379	18.86 %
240-3210-30-512300 CVRGS	MEDICARE	223	590	3,129	18.86 %
240-3210-30-512401 CVRGS	401A RETIREMENT	1,271	3,311	10,789	30.69 %
240-3210-30-512402 CVRGS	401A RETIREMENT-457 MATCH	259	721	25,895	2.78 %
240-3210-30-512600 CVRGS	UNEMPLOYMENT TAX	6	47	80	58.56 %
240-3210-30-512700 CVRGS	WORKERS' COMPENSATION	-	-	50	- %
240-3210-30-521200 CVRGE	PROFESSIONAL SERVICES	-	-	2,500	- %
240-3210-30-521300 CVRGE	TECHNICAL SERVICES	-	-	136,501	- %
240-3210-30-523200 CVRGE	COMMUNICATIONS	-	-	1,080	- %
240-3210-30-531100 CVRGE	GENERAL SUPPLIES & MATLS	-	-	1,500	- %
240-3210-30-531600 BYR23	SMALL TOOLS & EQUIPMENT	-	-	4,358	- %
240-3210-30-531750 CVRGE	UNIFORMS	-	-	5,000	- %
240-3210-30-542100 BYR23	MACHINERY & EQUIPMENT	-	12,671	12,671	100.00 %
240-3210-30-579000 CVRGE	CONTINGENCIES	-	-	5,000	- %
	TOTAL POLICE	18,797	62,366	459,409	13.58 %
PARKS & RECREATION EXPENDITURES					
240-6110-50-531102 BOOST	PROGRAM SUPPLIES	-	724	-	- %
	TOTAL PARKS & RECREATION	-	724	-	- %
	TOTAL EXPENDITURES	\$18,797	\$63,090	\$459,409	13.73 %
MULTIPLE GRANT FUND - 240		(\$18,797)	(\$63,090)	\$-	- %

**CDBG FUND REVENUES & EXPENDITURES
THROUGH PERIOD 03, SEPTEMBER FY 2025**

10/29/2024

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
245-0000-60-361000	INTEREST REVENUE	10,069	28,593	-	- %
	TOTAL INVESTMENT INCOME	10,069	28,593	-	- %
245-0000-60-331100 CDB23	FEDERAL MATCHING GRANTS	-	-	158,889	- %
245-0000-60-331100 CDB24	FEDERAL MATCHING GRANTS	-	-	500,000	- %
	TOTAL OTHER REVENUES	-	-	658,889	- %
	TOTAL REVENUES	\$10,069	\$28,593	\$658,889	4.34 %
COMMUNITY DEVELOPMENT BLOCK GR EXPENDITURES					
245-7450-60-541400 AC182	INFRASTRUCTURE	424,093	428,834	1,931,500	22.20 %
245-7450-60-541400 AC183	INFRASTRUCTURE	-	-	220,000	- %
245-7450-60-541400 AC184	INFRASTRUCTURE	-	-	614,000	- %
245-7450-60-541400 ACT24	INFRASTRUCTURE	-	-	423,200	- %
	TOTAL CDBG	424,093	428,834	3,188,700	13.45 %
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	-	29,509	55,189	53.47 %
	TOTAL CDBG FUND DEBT SERVICE	-	316,509	342,189	92.50 %
	TOTAL EXPENDITURES	\$424,093	\$745,342	\$3,530,889	21.11 %
CDBG FUND - 245		(\$414,024)	(\$716,749)	(\$2,872,000)	24.96 %

**HOTEL/MOTEL TAX FUND REVENUES & EXPENDITURES
THROUGH PERIOD 03, SEPTEMBER FY 2025**

10/29/2024

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
275-0000-50-314100	HOTEL/MOTEL TAX	522,479	1,035,294	5,250,000	19.72 %
	TOTAL TAXES	522,479	1,035,294	5,250,000	19.72 %
	TOTAL REVENUES	\$522,479	\$1,035,294	\$5,250,000	19.72 %
TRANSFERS EXPENDITURES					
275-9000-90-611100	TRANSFER TO GENERAL FUND	149,220	295,680	1,499,400	19.72 %
275-9000-90-611555	TRANSFER OUT TO ARTS CENTER	205,334	406,870	2,063,250	19.72 %
275-9000-90-611850	TRANSFER TO HOSPITALITY	167,925	332,743	1,687,350	19.72 %
	TOTAL TRANSFERS	522,479	1,035,294	5,250,000	19.72 %
	TOTAL EXPENDITURES	\$522,479	\$1,035,294	\$5,250,000	19.72 %
HOTEL/MOTEL TAX FUND - 275		\$-	\$-	\$-	- %

RENTAL MOTOR VEH EXCISE TAX FD REVENUES & EXPENDITURES
THROUGH PERIOD 03, SEPTEMBER FY 2025

10/29/2024

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
280-0000-90-314400	EXCISE TAX ON RENTAL MV	9,104	19,691	100,000	19.69 %
	TOTAL TAXES	9,104	19,691	100,000	19.69 %
	TOTAL REVENUES	\$9,104	\$19,691	\$100,000	19.69 %
RMVET EXPENDITURES EXPENDITURES					
280-9000-90-611100	TRANSFER TO GENERAL FUND	9,104	19,691	100,000	19.69 %
	TOTAL RMVET EXPENDITURES	9,104	19,691	100,000	19.69 %
	TOTAL EXPENDITURES	\$9,104	\$19,691	\$100,000	19.69 %
RENTAL MOTOR VEH EXCISE TAX FD - 280		\$-	\$-	\$-	- %

PROJECT DESCRIPTION	PROJ #	SEPTEMBER MTD ACTUAL	2025 YTD ACTUAL	CUMULATIVE ACTUAL	CUMULATIVE BUDGET	AVAILABLE BUDGET
REVENUES						
T-SPLOST TAX		-	-	95,343,840	95,343,840	-
PCID PASSTHROUGH GRANT	TS192	-	-	704,879	6,580,553	5,875,674
INTEREST REVENUE		-	-	247,459	247,459	-
		\$-	\$-	\$96,296,177	\$102,171,851	\$5,875,674
TRANSPORTATION						
TIER 1 - UNCOMMITTED	TS100	-	-	-	155,303	155,303
TEI-Spalding@Dalrymple/Trowbridge	TS103	-	-	2,422,873	2,422,873	-
TEI-Roswell@GrogansFerry	TS105	-	-	4,717,004	4,717,004	-
TEI-Riverview@Northside	TS106	-	(272,205)	3,975,131	4,402,748	427,617
TEI-SCOOT Upgrade	TS107	-	-	1,484,961	1,484,961	-
TEI-Roswell@Dalrymple	TS108	-	175,287	2,478,926	2,840,000	361,074
TEI-Spalding@Pitts	TS111	7,047	526,190	4,298,474	4,318,179	19,705
TEI-MountVernon@LongIsland	TS115	-	-	91,937	91,937	-
LMC-PeachtreeDun Bike/Ped Trail	TS131	4,335	24,292	454,645	6,100,000	5,645,355
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	-	-	1,882,608	1,882,608	-
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	-	-	474,840	474,840	-
JohnsonFerry/MountVernon Efficiency	TS191	6,978	1,068,326	25,729,996	27,300,000	1,570,004
MountVernon Multiuse Path	TS192	-	279,858	17,525,093	18,075,160	550,067
Hammond Phase 1 (ROW/Design)	TS193	-	-	12,504,162	12,504,162	-
T-SPLOST Admin Costs	TS999	-	-	6,925,480	6,950,000	24,520
		\$18,360	\$1,801,748	\$93,418,205	\$102,171,851	\$8,753,645
TSPLOST-2016 FUND - 335		(\$18,360)	(\$1,801,748)	\$2,877,972	\$-	(\$2,877,972)

PROJECT DESCRIPTION	PROJ #	SEPTEMBER MTD ACTUAL	2025 YTD ACTUAL	CUMULATIVE ACTUAL	CUMULATIVE BUDGET	AVAILABLE BUDGET
REVENUES						
T-SPLOST TAX		1,988,700	4,005,941	58,012,590	114,680,913	56,668,323
FEDERAL MATCHING GRANTS	S2121	-	-	-	16,892,757	16,892,757
PCID PASSTHROUGH GRANT	S2222	-	-	51,900	4,675,000	4,623,100
		\$1,988,700	\$4,005,941	\$58,064,490	\$136,248,670	\$78,184,180
INFRASTRUCTURE						
TIER 1 - UNCOMMITTED	S2100	-	-	-	1,153	1,153
OSI-Fiber:RingA	S2101	-	-	689,695	1,500,000	810,305
OSI-Fiber:FireStation#3	S2102	-	10,077	145,805	650,000	504,195
OSI-JohnsonFerry@PtreeDunwoody	S2103	-	-	59,555	4,650,000	4,590,445
OSI-Boylston Sidepath	S2104	-	-	-	2,710,000	2,710,000
OSI-Roswell Road North Boulevard	S2105	-	-	1,149,783	8,800,000	7,650,217
PMP-SR 400 Multi-Use Trail	S2121	-	30,000	30,000	20,892,757	20,862,757
PMP-Glenridge:Hammond/Wellington	S2122	-	66,414	489,166	3,875,000	3,385,834
PMP-Design for Tier 2 Sidepaths	S2123	-	-	202,386	930,000	727,614
BRI-Mt Vernon Bridge Enhancement	S2131	-	-	3,203,000	3,203,000	-
BRI-Riverside over Chatt Trib	S2132	-	900	139,167	2,400,000	2,260,833
PSW-Windsor Gaps	S2161	-	33,517	252,834	925,000	672,166
PSW-Northland:Landmark/Northland	S2163	63,052	66,512	193,325	195,000	1,675
PSW-Evergreen:Greenwood/PtreeDunwoo	S2164	-	5,250	65,560	355,000	289,440
PSW-Riverside:I285/MtVernon	S2165	3,150	3,650	164,985	885,000	720,015
PSW-MtVernon:GlenErrol/500	S2167	-	-	169,046	370,000	200,954
PSW-Hilderbrand:Gym/Roswell	S2168	(8,125)	(3,845)	250,538	520,000	269,462
PSW-MtVernon:DeClaire/LongIsland	S2170	-	240	155,482	215,000	59,518
PSW-Glenridge:Canopy/GlenridgeClose	S2172	-	-	80,320	225,000	144,680
PSW-Trowbridge:SpaldingTrail/Trowbr	S2175	-	-	50,985	95,000	44,015
PSW-PowersFerry:NewNorthside/6201	S2177	225	95,369	306,880	385,000	78,120
PSW-Spalding:NesbittFerry/SpaldingL	S2179	-	8,400	64,060	550,000	485,940
PSW-JettFerry:JettFerryCt/Spalding	S2184	4,886	19,030	133,693	700,000	566,307
PSW-LakeForest Sidewalk	S2185	450	20,241	225,254	2,140,000	1,914,746
PSW-MtParan&PowersFerry:Rebel/Carol	S2186	4,352	23,257	256,734	2,400,000	2,143,266
PSW-BrandonMill:LostForest/BrandonR	S2187	460	2,130	6,860	1,890,000	1,883,140
PSW-Gap Fill Sidewalks	S2188	-	(1,988)	315,502	500,000	184,498
CRL-Hammond Drive Widening	S2193	286,849	789,937	6,585,150	35,000,000	28,414,850
TIER 1 - TSPLOST STAFF	S2199	105,911	282,804	282,804	7,720,000	7,437,196
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
		\$461,209	\$1,451,895	\$15,668,572	\$136,248,670	\$120,580,098
TSPLOST-2021 FUND - 336		\$1,527,491	\$2,554,046	\$42,395,918	\$-	(\$42,395,918)

PROJECT DESCRIPTION	PROJ #	SEPTEMBER MTD ACTUAL	2025 YTD ACTUAL	CUMULATIVE ACTUAL	CUMULATIVE BUDGET	AVAILABLE BUDGET
CAPITAL CONTINGENCY	C9999	-	-	-	4,074,968	4,074,968
		\$-	\$-	\$-	\$4,074,968	\$4,074,968
FACILITIES						
TROWBRIDGE FACILITY	F0005	-	-	2,184,413	2,660,000	475,587
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	-	32,118	918,695	1,500,000	581,305
CISTERN IMPROVEMENTS	F2102	-	-	695,468	2,055,000	1,359,532
VETERANS PARK	F2104	41,976	79,196	6,879,686	6,896,000	16,314
FACILITIES MAINTENANCE	F2205	-	39,632	1,261,187	2,798,038	1,536,851
ABERNATHY SITE IMP	F2206	-	24,045	465,359	1,250,000	784,641
CITY SPRINGS - ARTIFICIAL TURF	F2302	-	-	629,612	808,353	178,740
HERITAGE LAWN STREAM BUFFER	F2401	-	-	-	250,000	250,000
POLICE SHOOTING RANGE/SIM HOUSE	F2501	-	-	-	100,000	100,000
FIRE STATION #1 SCOPING	F2502	-	-	-	250,000	250,000
OLD POLICE HQ CLOSE	F2503	-	-	-	114,334	114,334
FIREFIGHTER TURN OUT GEAR	FD100	7,721	73,385	116,818	227,083	110,265
FIRE EQUIPMENT REPLACEMENT	FD200	-	-	17,913	112,526	94,613
ALERTING SYSTEM (WESTNET)	FD231	-	-	201,027	202,000	973
		\$49,697	\$248,375	\$13,702,559	\$19,673,333	\$5,970,773
CITY CENTER						
CITY SPRGS DIST IMPR (DEMO & INFRA)	CC001	-	(9,705)	35,835,729	39,055,213	3,219,484
UTILITIES RELOCATION	CC006	-	-	6,819,122	7,174,555	355,433
		\$-	(\$9,705)	\$42,654,851	\$46,229,768	\$3,574,917
ARTS PROGRAM						
OUTDOOR ART PROGRAM	A0001	-	21,300	372,135	412,513	40,378
VETERANS PARK ARTWORK	A0003	85,000	188,000	395,500	548,000	152,500
		\$85,000	\$209,300	\$767,635	\$960,513	\$192,878

PROJECT DESCRIPTION	PROJ #	SEPTEMBER MTD ACTUAL	2025 YTD ACTUAL	CUMULATIVE ACTUAL	CUMULATIVE BUDGET	AVAILABLE BUDGET
TRANSPORTATION						
ROSWELL ROAD PHASE I	T0019	10,228	41,679	2,093,880	8,698,326	6,604,446
CHATTAHOOCHEE RIVER BRIDGE	T0035	-	-	143,566	860,000	716,434
CITY CENTER TRANSPORTATION NETWORK	T0058	-	10,472	4,534,143	5,125,000	590,857
PATH-400 PRE-CONSTR AND UNASSIGNED	T0060	-	1,203	3,358,337	6,541,877	3,183,540
SR140 HOLCOMB @ SPALDING ROW	T0066	23	23	126,257	126,234	(23)
PEACHTREE-DUNWOODY@WINDSOR	T0069	-	8,104	1,217,538	1,400,000	182,462
WATER RELIABILITY PROGRAM	T2000	-	-	831,202	1,000,000	168,798
PCID - PTD/LAKE HEARN MULTIMODAL	T2208	-	115,232	911,961	4,802,481	3,890,520
BRT JOINT FEASIBILITY STUDY	T2210	-	-	-	50,000	50,000
NEIGHBORHOOD LIGHTING PROGRAM	T2213	-	-	6,773	103,387	96,613
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	-	-	256,520	330,000	73,480
INTERSTATE BRIDGE ENHANCE/WAYFINDNG	T2306	-	-	4,167	150,000	145,833
ROSWELL@LAKE PLACID	T2308	-	-	428,443	575,000	146,557
PEACHTREE-DUNWOODY MULTIMODAL STUDY	T2401	324	43,084	251,642	265,000	13,358
INTERNALLY ILLUMINATED STREET SIGNS	T2402	-	-	6,033	125,000	118,967
LI@MTVERNON INTERSECTION IMPROVMENT	T2403	9,343	27,747	174,759	800,000	625,241
MORGAN FALLS PED LIGHTING	T2404	703,750	703,750	704,770	816,000	111,230
LF@ALLEN INTERSECTION IMPROVEMENT	T2405	-	62,210	265,491	1,500,000	1,234,509
SAFE STREETS FOR ALL (SS4A)	T2406	-	26,237	400,799	450,000	49,201
ROSWELL RD SAFETY PROJECT	T2501	-	-	-	198,400	198,400
SS FINAL INSPECT TRANSFORM 285/400	T2502	-	-	-	250,000	250,000
TRANSPORTATION MASTER PLAN UPDATE	T2503	-	-	-	200,000	200,000
TMC VIDEO WALL REPLACEMENT	T2504	-	-	-	300,000	300,000
LAKE FORREST EMERGENCY REPAIR	T2505	-	1,488	6,500	-	(6,500)
PAVEMENT MANAGEMENT PROGRAM	T3000	-	868,361	74,740,008	82,865,731	8,125,723
CITY BEAUTIFICATION PROGRAM	T4000	-	8,963	560,728	1,237,572	676,844
SIDEWALK PROGRAM	T6000	-	450	10,378,069	11,380,500	1,002,431
INTERSECTIONS & OPERATIONAL	T7000	8,111	(10,093)	8,086,188	9,647,787	1,561,598
GUARDRAIL REPLACEMENT PROGRAM	T7500	-	6,758	873,594	1,684,150	810,556
LAKE FORREST DAM MAINTENANCE	T9000	-	10,855	1,804,120	3,554,882	1,750,762
BRIDGE & DAM MAINTENANCE	T9100	14,525	24,900	2,458,526	3,020,000	561,474
TRAFFIC MANAGEMENT PROGRAM	T9500	59,525	133,545	8,600,505	9,454,238	853,733
TMC FIBER PROGRAM	T9510	-	76,559	91,263	1,150,000	1,058,737
PUBLIC SAFETY BUILDING FIBER	T9520	-	-	375,413	500,000	124,587
TRAFFIC CALMING	T9600	-	-	362,211	587,714	225,503
		\$805,827	\$2,161,525	\$124,053,407	\$160,729,279	\$36,675,872

PROJECT DESCRIPTION	PROJ #	SEPTEMBER MTD ACTUAL	2025 YTD ACTUAL	CUMULATIVE ACTUAL	CUMULATIVE BUDGET	AVAILABLE BUDGET
PARKS						
ABERNATHY GREENWAY	P0002	-	25,103	10,871,670	14,478,481	3,606,811
HAMMOND PARK IMPROVEMENTS	P0007	-	-	4,892,739	5,028,981	136,243
MORGAN FALLS ATHLETIC FIELDS	P0010	-	-	5,575,239	5,700,239	125,000
MORGAN FALLS DOG PARK	P0011	14,061	16,311	245,016	938,600	693,585
RIDGEVIEW	P0016	-	-	117,024	517,024	400,000
OLD RIVERSIDE DRIVE PARK	P0019	-	49,750	2,251,509	8,088,439	5,836,930
CROOKED CREEK PARK	P0020	-	-	566,407	598,607	32,200
CITY TRAIL DESIGN AND UNASSIGNED	P0028	-	-	492,476	3,750,000	3,257,524
RIVER SHORE MEADOWS PARK	P0029	-	-	115,048	125,000	9,952
TRAIL SEGMENT 2A CONST	P2201	-	(155,471)	8,937,827	9,030,000	92,173
TRAIL ROW ACQUISITION	P2202	-	-	28,720	500,000	471,280
NANCY CREEK STREAM RESTORATION	P2205	-	22,742	776,142	777,000	858
SUSTAINABILITY PLAN/POLICY	P2206	-	-	-	75,000	75,000
TREE FUND INVASIVE SPECIES REMOVAL	P2207	-	33,938	148,330	166,495	18,165
TREE FUND TREES ATLANTA PARTNERSHIP	P2208	-	-	200,700	332,450	131,750
TREE FUND CAPITAL PROJECTS	P2209	-	-	421,349	779,000	357,651
TREE FUND SURVEYS	P2210	-	-	34,000	69,000	35,000
TREE FUND MAINTENANCE	P2211	28,992	152,132	504,552	517,000	12,448
OLD RIVERSIDE MASTER PLAN	P2212	-	-	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	-	100,581	1,695,172	3,500,000	1,804,828
TREE FUND EDUCATION	P2301	2,702	5,402	19,631	60,000	40,369
TREE FUND PILOT PROJECTS	P2302	5,220	30,390	89,517	90,000	483
FLOOD MITIGATION/RESILIANCE PLAN	P2401	-	-	-	200,000	200,000
TENNIS CENTER - CAPITAL IMPROVEMENT	P2403	-	-	-	48,000	48,000
Trail Segment 2E Construction	P2404	-	-	-	10,000	10,000
TRAIL SEGMENT 2C P&E AND CONSTRUCT	P2501	-	-	-	303,000	303,000
MORGAN FALLS ATH ADMIN BLDG DEMO	P2502	-	-	-	75,000	75,000
SWAT TRUCK	PD223	-	-	465,743	500,000	34,257
K9 REPLACEMENT	PD232	-	-	34,000	55,500	21,500
POLICE AMMUNITION	PD235	22,397	22,397	459,645	574,530	114,885
RTCC VIDEO WALL	PD241	-	388,386	776,771	776,771	-
		\$73,372	\$691,660	\$39,891,392	\$58,107,564	\$18,216,171
C CD231						
CITYWIDE DESIGN GUIDELINES	CD231	-	-	-	300,000	300,000
		\$-	\$-	\$-	\$300,000	\$300,000
C CD233						
Zoning Code Review	CD233	-	-	58,490	100,000	41,510
		\$-	\$-	\$58,490	\$100,000	\$41,510
C CD251						
PERIMETER SMALL AREA PLAN	CD251	-	-	-	200,000	200,000
		\$-	\$-	\$-	\$200,000	\$200,000
I IT100						
NETWORK HARDWARE REPLACEMENT PROG	IT100	-	3,122	183,104	711,012	527,908
		\$-	\$3,122	\$183,104	\$711,012	\$527,908
I IT200						
WORKSTATION REPLACE/UPGRADE PROG	IT200	173,196	190,131	483,921	1,030,000	546,079
		\$173,196	\$190,131	\$483,921	\$1,030,000	\$546,079
I IT241						
PARCEL CORRECTIONS	IT241	-	-	120,000	130,000	10,000
		\$-	\$-	\$120,000	\$130,000	\$10,000
CAPITAL PROJECTS FUND - 351		\$1,187,092	\$3,494,408	\$221,915,360	\$292,246,436	\$70,331,076

**FLEET FUND REVENUES & EXPENDITURES
THROUGH PERIOD 03, SEPTEMBER FY 2025**

10/29/2024

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
352-0000-90-391100	TRANSFER IN FROM GENERAL FUND	147,500	9,834,223	11,161,723	88.11 %
352-0000-90-391225 FL233	TRANSFER IN FROM IMPACT FEE	-	82,500	260,000	31.73 %
	TOTAL OTHER FINANCING SOURCES	147,500	9,916,723	11,421,723	86.82 %
	TOTAL REVENUES	\$147,500	\$9,916,723	\$11,421,723	86.82 %
POLICE CAPITAL EXPENDITURE EXPENDITURES					
352-3210-30-542200 FL100	MOTOR VEHICLES	5,600	538,968	1,250,000	43.12 %
352-3210-30-542200 FL234	MOTOR VEHICLES	-	61,405	61,405	100.00 %
352-3210-30-542200 FL235	MOTOR VEHICLES	-	3,016,351	3,016,351	100.00 %
	TOTAL POLICE CAPITAL EXPENDITURE	5,600	3,616,724	4,327,756	83.57 %
FIRE CAPITAL EXPENDITURE EXPENDITURES					
352-3510-30-542200 FL200	MOTOR VEHICLES	-	-	200,000	- %
352-3510-30-542200 FL232	MOTOR VEHICLES	-	338,307	338,308	100.00 %
352-3510-30-542200 FL233	MOTOR VEHICLES	-	2,075,963	2,859,680	72.59 %
	TOTAL FIRE CAPITAL EXPENDITURE	-	2,414,270	3,397,988	71.05 %
PUBWKS CAPITAL EXPENDITURE EXPENDITURES					
352-4100-40-542200 FL236	MOTOR VEHICLES	495	176,750	197,227	89.62 %
	TOTAL PUBWKS CAPITAL EXPENDITURE	495	176,750	197,227	89.62 %
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	165	90,588	94,000	96.37 %
	TOTAL PARKS CAPITAL EXPENDITURE	165	90,588	94,000	96.37 %
COMM DEV CAPITAL EXPENDITURE EXPENDITURES					
352-7450-60-542200 FL231	MOTOR VEHICLES	165	137,953	197,043	70.01 %
	TOTAL COMM DEV CAPITAL EXPENDITUR	165	137,953	197,043	70.01 %
TRANSFERS OUT EXPENDITURES					
352-9000-90-579000 FL999	CONTINGENCIES	-	-	2,943,529	- %
352-9000-90-611351	TRANSFER TO CAPITAL PROJECTS	-	164,180	164,180	100.00 %
	TOTAL TRANSFERS OUT	-	164,180	3,107,709	5.28 %
	TOTAL EXPENDITURES	\$6,425	\$6,600,467	\$11,421,723	57.79 %
FLEET FUND - 352		\$141,075	\$3,316,256	\$-	- %

**PUBLIC FACILITIES AUTHORITY REVENUES & EXPENDITURES
THROUGH PERIOD 03, SEPTEMBER FY 2025**

10/29/2024

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
360-0000-10-361000	INTEREST REVENUE	-	750,463	750,463	100.00 %
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	-	42,780,613	43,530,613	98.28 %
360-0000-10-391230	TRANSFER IN FROM STATE GRANTS	-	13,868,305	13,868,305	100.00 %
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 REVENUE		-	485,828,819	486,578,819	99.85 %
360-9000-90-381100	CONTINGENT PAYMENT	-	1,519,120	1,519,120	100.00 %
360-9000-90-391100	TRANSFER IN FROM GENERAL FUND	-	83,310,341	95,936,473	86.84 %
360-9000-90-393100	REVENUE BOND PROCEEDS	-	8,299,542	8,299,542	100.00 %
TOTAL PFA OTHER FINANCING USES		-	93,129,003	105,755,135	88.06 %
TOTAL REVENUES		\$-	\$578,957,822	\$592,333,955	97.74 %
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					
360-3100-00-541100 PF002	SITES	-	11,150,892	11,150,892	100.00 %
360-3100-00-541300 PF002	BUILDINGS	1,780,202	32,092,907	43,981,470	72.97 %
360-3100-00-541300 PF006	BUILDINGS	-	4,248,753	4,248,753	100.00 %
360-3100-00-541300 PF007	BUILDINGS	-	-	750,000	- %
360-3100-00-542300 PF002	FURNITURE & FIXTURES	-	-	2,438,520	- %
360-3100-00-542300 PF006	FURNITURE & FIXTURES	-	60,643	60,643	100.00 %
TOTAL PUBLIC FACILITIES - PUB SAF		1,780,202	47,553,195	62,630,278	75.93 %
PUBLIC FACILITIES - FIRE EXPENDITURES					
360-3510-00-541300 PF003	BUILDINGS	-	8,938,231	8,938,231	100.00 %
360-3510-00-541300 PF004	BUILDINGS	5,780	9,751,106	10,900,000	89.46 %
TOTAL PUBLIC FACILITIES - FIRE		5,780	18,689,336	19,838,231	94.21 %
PUBLIC FACILITIES AUTH CONSTR EXPENDITURES					
360-6220-00-521200	PROFESSIONAL SERVICES	-	19,296,211	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 CONSTR		-	226,158,318	226,158,318	100.00 %
PUBLIC FACILITIES AUTH DEBT EXPENDITURES					
360-8000-00-581100	PRINCIPAL DEBT RETIREMENT	-	37,120,000	44,810,000	82.84 %
360-8000-00-582100	INTEREST EXPENSE	-	52,008,187	56,944,320	91.33 %
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		-	255,490,995	268,117,128	95.29 %
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 %
TOTAL EXPENDITURES		\$1,785,982	\$559,129,903	\$592,333,955	94.39 %
PUBLIC FACILITIES AUTHORITY - 360		(\$1,785,982)	\$19,827,919	\$-	- %

**CREATE SANDY SPRINGS REVENUES & EXPENDITURES
THROUGH PERIOD 03, SEPTEMBER FY 2025**

10/29/2024

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
555-0000-55-347500	PRG FEES	-	-	50,000	- %
555-0000-55-347600	MEMBERSHIPS	-	2,167	50,000	4.33 %
555-0000-57-347900	TIX REV - PROGRAMMING	182,103	475,364	2,545,000	18.68 %
555-0000-57-347905	TIX FEE - TICKET HANDLING FEES	26,178	53,447	175,000	30.54 %
555-0000-57-347906	TIX FEE - FACILITIES FEES	-	-	250,000	- %
555-0000-56-347910	FACILITY RENTALS	13,530	30,783	225,000	13.68 %
555-0000-52-347910 BYERS	FACILITY RENTALS	8,720	8,720	200,000	4.36 %
555-0000-52-347910 PARTN	FACILITY RENTALS	-	-	315,000	- %
555-0000-52-347910 STUDI	FACILITY RENTALS	4,960	12,145	75,000	16.19 %
555-6196-56-347920	F&B REVENUE	143,300	335,037	1,808,000	18.53 %
	TOTAL CHARGES & FEES	378,791	917,662	5,693,000	16.12 %
555-0000-56-371000	OTHER CONTRIBUTIONS	1,770	3,655	63,500	5.76 %
555-0000-90-389900	MISCELLANEOUS INCOME	2,515	6,310	9,500	66.42 %
	TOTAL MISCELLANEOUS	4,285	9,965	73,000	13.65 %
555-0000-90-391275	TRANSFER IN FROM HOTEL MOTEL	205,334	406,870	2,063,250	19.72 %
	TOTAL OTHER FINANCING SOURCES	205,334	406,870	2,063,250	19.72 %
555-0000-59-336000	SPONSORSHIPS	-	-	60,000	- %
	TOTAL OTHER REVENUES	-	-	60,000	- %
	TOTAL REVENUES	\$588,410	\$1,334,498	\$7,889,250	16.92 %
ARTS CENTER - ADMINISTRATION EXPENDITURES					
555-6191-51-511100	SALARIES	168,606	428,562	2,336,100	18.35 %
555-6191-51-511110	BONUSES	-	-	40,000	- %
555-6191-51-511200	PT/TEMP EMPLOYEES	14,135	40,151	128,031	31.36 %
555-6191-51-512101	HEALTH INSURANCE	20,876	67,075	313,700	21.38 %
555-6191-51-512102	DISABILITY INSURANCE	963	2,362	13,900	16.99 %
555-6191-51-512103	DENTAL INSURANCE	1,080	3,250	15,900	20.44 %
555-6191-51-512104	LIFE INSURANCE	1,538	3,751	19,300	19.43 %
555-6191-51-512200	SOCIAL SECURITY	11,046	28,376	160,800	17.65 %
555-6191-51-512300	MEDICARE	2,583	6,636	37,600	17.65 %
555-6191-51-512401	401A RETIREMENT	15,933	41,164	280,400	14.68 %
555-6191-51-512402	401A RETIREMENT-457 MATCH	5,297	14,197	116,900	12.14 %
555-6191-51-512600	UNEMPLOYMENT TAX	126	315	5,000	6.30 %
555-6191-51-512700	WORKERS' COMPENSATION	-	2,683	5,000	53.66 %
555-6191-51-521300	TECHNICAL SERVICES	5,475	71,207	139,652	50.99 %
555-6191-51-522100	CLEANING SERVICES	31	145	10,000	1.45 %
555-6191-51-523200	COMMUNICATIONS	2,007	6,326	29,100	21.74 %
555-6191-51-523300	ADVERTISING	-	11,905	50,000	23.81 %
555-6191-51-523350	PROMOTIONS	309	1,021	15,000	6.81 %
555-6191-51-523400	PRINTING & BINDING	-	-	5,500	- %
555-6191-51-523500	TRAVEL	-	1,820	4,750	38.32 %
555-6191-51-523600	DUES & FEES	67	341	4,110	8.30 %
555-6191-51-523700	EDUCATION/TRAINING	-	824	10,200	8.08 %
555-6191-51-523800	LICENSES	-	5,794	8,900	65.10 %
555-6191-51-523900	CONTRACTUAL SERVICES	-	-	6,000	- %
555-6191-51-523905	WEBSITE ENHANCEMENTS	-	-	15,000	- %
555-6191-51-523950	MERCHANT SVCS CHARGES	9,262	22,972	80,000	28.72 %
555-6191-51-531100	GENERAL SUPPLIES & MATLS	929	2,548	6,200	41.10 %
555-6191-51-531300	HOSPITALITY	-	-	5,000	- %
555-6191-51-531750	UNIFORMS	2,347	7,797	46,000	16.95 %
555-6191-51-542100	MACHINERY & EQUIPMENT	-	5,184	218,000	2.38 %
555-6191-51-542300	FURNITURE & FIXTURES	-	-	15,000	- %
555-6191-51-579000	CONTINGENCIES	-	-	40,000	- %
	TOTAL ARTS CENTER - ADMINISTRATION	262,609	776,408	4,181,043	18.57 %

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
ARTS CENTER - THEATRE EXPENDITURES					
555-6192-52-521200	PROFESSIONAL SERVICES	-	14,583	107,500	13.57 %
555-6192-52-522100	CLEANING SERVICES THEATRE	8,265	16,482	110,000	14.98 %
555-6192-52-522220	REP & MAINT-BUILDINGS	265	1,874	103,000	1.82 %
555-6192-52-522330	OTHER RENTALS	-	13,500	24,194	55.80 %
555-6192-52-523300	ADVERTISING	16,160	34,832	175,375	19.86 %
555-6192-52-523850	ARTIST FEES - RENTALS	99,750	153,833	720,000	21.37 %
555-6192-52-523853	ARTIST FEES - CITY-PRODUCED	-	-	480,000	- %
555-6192-52-523900	CONTRACTUAL SERVICES	66,050	201,390	275,000	73.23 %
555-6192-52-531100	GENERAL SUPPLIES & MATLS	-	651	20,000	3.25 %
555-6192-52-531300	HOSPITALITY	-	31	30,000	0.10 %
555-6192-52-531500	COSTS OF GOODS SOLD	46,092	96,341	300,000	32.11 %
555-6192-52-531600	SMALL TOOLS & EQUIPMENT	11,305	15,456	82,000	18.85 %
555-6192-52-531700	OTHER SUPPLIES	-	-	2,000	- %
TOTAL ARTS CENTER - THEATRE		247,887	548,973	2,429,069	22.60 %

**CREATE SANDY SPRINGS REVENUES & EXPENDITURES
THROUGH PERIOD 03, SEPTEMBER FY 2025**

10/29/2024



GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
ARTS CENTER - CONFERENCE CTR EXPENDITURES					
555-6193-53-521300	TECHNICAL SERVICES	-	-	30,000	- %
555-6193-53-522100	CLEANING SERVICES	225	1,223	10,000	12.23 %
555-6193-53-522220	REP & MAINT-BUILDINGS	65	65	20,000	0.32 %
555-6193-53-523500	TRAVEL	-	-	2,000	- %
555-6193-53-523600	DUES & FEES	-	-	1,000	- %
555-6193-53-523700	EDUCATION/TRAINING	-	-	800	- %
555-6193-53-523900	CONTRACTUAL SERVICES	19,945	56,618	260,000	21.78 %
555-6193-53-531100	GENERAL SUPPLIES & MATLS	10,136	23,400	75,000	31.20 %
555-6193-53-531500	COSTS OF GOODS SOLD	23,214	34,309	150,000	22.87 %
555-6193-53-531600	SMALL TOOLS & EQUIPMENT	1,298	6,266	35,000	17.90 %
555-6193-53-531700	OTHER SUPPLIES	-	348	8,000	4.35 %
TOTAL ARTS CENTER - CONFERENCE CTR		54,881	122,229	591,800	20.65 %

**CREATE SANDY SPRINGS REVENUES & EXPENDITURES
THROUGH PERIOD 03, SEPTEMBER FY 2025**

10/29/2024



GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
ARTS CENTER - EDUCATION PROGRM EXPENDITURES					
555-6194-54-521200	PROFESSIONAL SERVICES	-	-	37,500	- %
555-6194-54-531300	HOSPITALITY	-	-	5,300	- %
555-6194-54-531700	OTHER SUPPLIES	-	-	600	- %
TOTAL ARTS CENTER - EDUCATION PROGR		-	-	43,400	- %

**CREATE SANDY SPRINGS REVENUES & EXPENDITURES
THROUGH PERIOD 03, SEPTEMBER FY 2025**

10/29/2024



GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
SIGNATURE EVENTS EXPENDITURES					
555-6195-55-521300	TECHNICAL SERVICES	-	-	1,000	- %
555-6195-55-522100	CLEANING SERVICES	3,233	5,867	30,000	19.56 %
555-6195-55-523300	ADVERTISING	11,814	29,427	60,000	49.04 %
555-6195-55-523500	TRAVEL	-	-	800	- %
555-6195-55-523850	SIGNATURE EVENTS - ARTIST FEES	-	43,008	49,415	87.03 %
555-6195-55-523855	SIGNATURE EVNT - CITY PRODUCED	112,608	125,758	26,900	467.50 %
555-6195-55-523900	CONTRACTUAL SERVICES	3,025	15,406	32,500	47.40 %
555-6195-55-531100	GENERAL SUPPLIES & MATLS	525	1,898	5,000	37.95 %
555-6195-55-531300	HOSPITALITY	-	-	1,000	- %
555-6195-55-531350	SIGNATURE EVENTS	167,763	330,964	896,885	36.90 %
	TOTAL SIGNATURE EVENTS	298,966	552,326	1,103,500	50.05 %

**CREATE SANDY SPRINGS REVENUES & EXPENDITURES
THROUGH PERIOD 03, SEPTEMBER FY 2025**

10/29/2024



GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
ARTS CENTER - ICE RINK EXPENDITURES					
555-6197-57-511200	PT/TEMP EMPLOYEES	-	-	75,000	- %
555-6197-57-523300	ADVERTISING	-	-	35,000	- %
555-6197-57-523900	CONTRACTUAL SERVICES	-	-	250,000	- %
	TOTAL ARTS CENTER - ICE RINK	-	-	360,000	- %
	TOTAL EXPENDITURES	\$864,344	\$1,999,936	\$8,708,812	22.96 %
CREATE SANDY SPRINGS - 555		(\$275,934)	(\$665,438)	(\$819,562)	81.19 %

**STORMWATER FUND REVENUES & EXPENDITURES
THROUGH PERIOD 03, SEPTEMBER FY 2025**

10/29/2024

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
561-0000-90-391100	TRANSFER IN FROM GENERAL FUND	354,167	20,122,500	23,310,000	86.33 %
	TOTAL OTHER FINANCING SOURCES	354,167	20,122,500	23,310,000	86.33 %
	TOTAL REVENUES	\$354,167	\$20,122,500	\$23,310,000	86.33 %
STORMWATER CAPITAL MAINT & IMP EXPENDITURES					
561-4250-40-521200	PROFESSIONAL SERVICES	11,713	1,613,701	1,977,236	81.61 %
561-4250-40-521200 GREEN	PROFESSIONAL SERVICES	-	60,487	60,487	100.00 %
561-4250-40-541450	STORMWATER IMPROVEMENT	108,191	13,508,804	15,737,051	85.84 %
561-4250-40-541450 MABRY	STORMWATER IMPROVEMENT	-	1,556,996	1,556,996	100.00 %
561-4250-40-579000	STORMWATER CONTINGENCY	-	-	1,623,340	- %
	TOTAL STORMWATER CAPITAL MAINT & I	119,903	16,739,988	20,955,111	79.88 %
STORMWATER OPERATIONS EXPENDITURES					
561-4320-40-521200	PROFESSIONAL SERVICES	-	317,851	600,401	52.94 %
561-4320-40-522240	REP & MAINT-OTHER	6,462	1,277,316	1,384,457	92.26 %
561-4320-40-523900	CONTRACTUAL SERVICES	-	185,713	210,713	88.14 %
561-4320-40-542100	MACHINERY & EQUIPMENT	-	56,697	56,697	100.00 %
	TOTAL STORMWATER OPERATIONS	6,462	1,837,577	2,252,268	81.59 %
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	\$126,365	\$19,147,566	\$23,777,379	80.53 %
STORMWATER FUND - 561		\$227,801	\$974,934	(\$467,379)	(208.60%)

**DEVELOPMENT AUTHORITY REVENUES & EXPENDITURES
THROUGH PERIOD 03, SEPTEMBER FY 2025**

10/29/2024

GL ACCOUNT	DESCRIPTION	SEPTEMBER MTD ACTUAL	YTD ACTUAL	ADOPTED BUDGET	% OF BUDGET
REVENUES					
840-0000-10-389000	CONTRACT PAYMENTS	-	-	386,000	- %
	TOTAL MISCELLANEOUS	-	-	386,000	- %
	TOTAL REVENUES	\$-	\$-	\$386,000	- %
DEVELOPMENT AUTHORITY EXPENDITURES					
840-1595-10-523100	PROPERTY & LIABILITY INS	-	2,654	2,500	106.16 %
840-1595-10-523600	DUES & FEES	55	115	1,000	11.50 %
840-1595-10-531100	GENERAL SUPPLIES & MATLS	-	-	500	- %
840-1595-10-531300	HOSPITALITY	-	-	500	- %
	TOTAL DEVELOPMENT AUTHORITY	55	2,769	4,500	61.53 %
TRANSFERS EXPENDITURES					
840-9000-90-611100	TRANSFER TO GENERAL FUND	-	-	386,000	- %
	TOTAL TRANSFERS	-	-	386,000	- %
	TOTAL EXPENDITURES	\$55	\$2,769	\$390,500	0.71 %
DEVELOPMENT AUTHORITY - 840		(\$55)	(\$2,769)	(\$4,500)	61.53 %